
PUBLIC NOTICE

Bloss Memorial Healthcare District, A Public Entity • 3605 Hospital Road, • Atwater, California 95301 •
(209) 381-2000 x 7002 • fax: (209) 722-9020

Date: June 19, 2019

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Bloss Memorial Healthcare District will hold a Planning Session on Monday, June 24, 2019 at 10:00 am in the Board Room at 3605 Hospital Road, Atwater, CA 95301.

Bloss Memorial Healthcare District will hold their **Finance Committee** meeting on Monday, June 24, 2019 at 1:00 pm in the Board Room at 3605 Hospital Road, Atwater, CA 95301.

Bloss Memorial Healthcare District will hold their Board of Directors meeting on Monday, June 24, 2019 at 1:30 pm in the Board Room at 3605 Hospital Road, Atwater, Ca 95301.

I, Fily Cale, posted a copy of the agenda of the Board of Directors of Bloss Memorial Healthcare District, said time being at least 24 hours in advance of the meeting of the Board of Directors.

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
FINANCE COMMITTEE MEETING
BOARD ROOM
Monday, June 24, 2019
1:30 pm.**

AGENDA FOR PUBLIC SESSION

I. CALL TO ORDER

ACTION

EXHIBIT

II. APPROVAL OF AGENDA

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III. PUBLIC COMMENTS

Comments can be made concerning any matter within the Board's jurisdiction; but if the matter is not on the agenda, there will be no Board discussion of the issue. Anyone wishing to address the Board on any issue, please stand and approach the microphone.

IV. APPROVAL OF MINUTES

A. May 30, 2019 Finance Committee

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V. REVIEW OF DISTRICT FINANCIAL STATEMENTS

A. Recommendation of FY 2020 Budget

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VI. SKDSC FINANCIAL REPORT

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VII. WARRANTS & PAYROLL

A. May Payroll, Electronic Payments & Check Register

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4

VIII. DISCUSSION

IX. AGENDA FOR CLOSED SESSION

Closed Session Items Pursuant the Brown Act will be:

- 1. Section 54954.5(h) Report Involving Trade Secrets – Regarding New Services.
Estimated date of public disclosure will be in 2019.**

X. NEXT MEETING DATE

XI. ADJOURNMENT

- ❖ **Assistance for those with disabilities: If you have a disability and need accommodation to participate in the meeting, please call Fily Cale at (209) 724-4102 or (209) 381-2000 extension 7000 for assistance so that any necessary arrangements may be made.**
- ❖ **Any written materials relating to an agenda item to be discussed in open session of a regular meeting that is distributed within the 72 hours prior to the meeting is available for public inspection at the time the record is distributed to all, or a majority of all,**

members of the Board. These documents are available from the Executive Assistant in Administration at 3605 Hospital Road, Atwater, California 95301.

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
FINANCE COMMITTEE MEETING
BOARD ROOM
Thursday, May 30, 2019
1:30 p.m.**

Committee: Edward Lujano, CEO; Dawnita Castle, Chief Financial Officer;
Fily Cale, Executive Assistant; Alfonse Peterson, Committee Chair
and Kory Billings, Board Chair

Others Present: None

Absent: Glenn Arnold, Committee Member

CALL TO ORDER

Alfonse Peterson, Committee Chair, called the meeting to order at 1:30 p.m. in the Board Room.

APPROVAL OF AGENDA

A motion was made/seconded, (Edward Lujano / Kory Billings) to approve the May 30, 2019 agenda as presented. Motion carried.

PUBLIC COMMENTS

None.

APPROVAL OF FINANCE COMMITTEE MINUTES

A. April 25, 2019 Finance Committee Minutes, Exhibit 1

A motion was made / seconded, (Kory Billings / Edward Lujano) to approve and accept the April 25, 2019 Finance Committee Minutes as presented, Exhibit 1. Motion carried.

REVIEW OF DISTRICT FINANCIAL STATEMENTS, EXHIBIT 2

Dawnita Castle, CFO, report that BMHD had a net gain before depreciation of \$632,795 for April 2019 and a net gain after depreciation of \$575,765. Recorded in Non-Operating Revenue is the Bloss Trust in the amount of \$549,685.

The operating cash balance was \$1,228,596 and the Days on Hand decreased to 29 days. This was due to the \$1M investment with LPL, it is not reflected on this statement as it was issued at the end of April. However, it did increase GL. Cash on Hand also excluded an amount on the Balance Sheet of \$491,475 that was payable to DSCA.

A motion was made / seconded, (Kory Billings / Edward Lujano) to approve and accept the Review of District Financial Statements, Exhibit 2 as presented. Motion carried.

SKDSC FINANCIAL REPORT, EXHIBIT 3

Dawnita Castle reported that SKDSC had expenses in the amount of \$24,453 for April 2019.

Other purchase had Tri-Signal Integration, Inc for \$1,360 for the fire alarm install, programming and testing.

A motion was made / seconded, (Kory Billings / Edward Lujano) to approve and accept the SKDSC Financial Report, Exhibit 3 as presented. Motion carried.

WARRANTS AND PAYROLL

A. April 2018 Payroll, Electronic Payments & Check Register, Exhibit 4

Dawnita Castle, CFO, pointed out that a check in the amount of \$500,000 was made out to Bloss Memorial Healthcare District. This was for the \$500,000 that was invested in BBVA Compass. Cooling Roofing Systems was also paid \$129,000 and two LPL Financial Investment accounts totaling \$500,000.

A motion was made/seconded, (Kory Billings / Edward Lujano) to approve and accept the April 2019 Total Payroll in the amount \$10,077.78 and Total Accounts Payable in the amount of \$1,722,834.48 for a total Grand Total Disbursement of \$1,732,912.26, Exhibit 4. Motion carried.

DISCUSSION

A Strategic Planning meeting will be held on Monday, June 24, 2019.

Edward Lujano commented that there are 2 trucks that BMHD had, of which one is no longer working. The truck is used by CFHC maintenance to transport items between facilities. Would CFHC put in a request to BMHDD to purchase another truck for the BMHD activities as they handle the maintenance of the two facilities? Or would BMHD consider purchasing a truck, although CFHC will have the driver. CFHC has been paying for all vehicle maintenance, gas, licenses and tags.

It was recommended that CFHC put in a request for the purchase of a vehicle and BMHD will give a grant for the purchase of the vehicles, with a stipulation that it has to have a BMJD logo on it along with a CFHC logo.

AGENDA FOR CLOSED SESSION

There was no Closed Session item(s) for discussion.

NEXT MEETING DATE/ADJOURNMENT

The next Finance Committee meeting will be held on Monday, June 24, 2019 at 1:30 pm.

As there was no further business, the meeting adjourned at 1:45 p.m.

Respectfully Submitted,

Fily Cale
Executive Assistant

Alfonse Peterson
Committee Chair

**BLOSS MEMORIAL HEALTHCARE DISTRICT
FINANCE COMMITTEE MEETING
Period Ended May 2019**

Operations Summary Statement (white)

Financial Statements

Detail Balance Sheet (**yellow**)

Summary Income Statement Prior Year Comparison (**lilac**)

Statistics

FTE Report (**gray**)

BMHD had a total net gain before depreciation of \$31,928 for the month compared to a net gain of \$64,998 last year. Expenses include \$23,853 of SKDSC costs.

The May 31, Operating Cash Balance was \$1,960,666 and Days Cash On Hand was 450 Days*. In April the DCH was 297 Days.

* Days Cash on Hand (DCH) = Operating Cash / Average Daily Expense (excluding depreciation). DCH indicates Bloss's ability to cover operating expenses. The Benchmark for Health Centers is a minimum of 90 Days.

A summary comparison of operations for the month and the prior year is as follows :

	May-19	May-18	VARIANCE *	%	Y-T-D May-19	Y-T-D May-18	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	290,324	(290,324)	-100.00%	(44,688)	2,949,297	(2,993,985)	-101.52%
Other Operating Revenue	30,300	119,381	(89,081)	-74.62%	54,210	158,334	(104,124)	-65.76%
Total Net Operating Revenue	30,300	409,705	(379,405)	-92.60%	9,522	3,107,631	(3,098,109)	-99.69%
Operating Expenses Excluding Depreciation	135,142	432,599	297,457	68.76%	1,516,331	3,771,955	2,255,624	59.80%
Net Operating Income (Loss) Before Depreciation	(104,842)	(22,894)	(81,948)	-357.95%	(1,506,809)	(664,324)	(842,485)	-126.82%
Net Non Operating-Gains/Losses	(19,590)	3,235	(22,825)	-705.56%	(7,323)	15,828	(23,151)	-146.27%
Gain/Loss on Investments	0	(63,401)	(63,401)	100.00%	0	(33,533)	33,533	100.00%
CDSC Gain/Losses	156,360	148,058	(8,302)	-5.61%	2,291,840	1,706,220	585,620	34.32%
All Other Non-Operating Gains/Losses					2,284,517	1,888,515	596,002	35.30%
Total Net Non-Operating Income: Losses/Gains	136,770	87,892	(48,878)	-55.61%	2,284,517	1,888,515	596,002	35.30%
Total Net Income (Loss) Before Depreciation	31,928	64,998	(33,070)	-50.88%	777,708	1,024,191	(246,483)	-24.07%
Depreciation Expense	57,088	58,310	(1,212)	-2.08%	601,714	650,119	(48,405)	-7.45%
Net Income (Loss) After Depreciation	(25,170)	6,688	(31,858)	-476.35%	175,994	374,072	(198,078)	-52.95%

Bloss Memorial HealthCare District
 Operations Summary Report
 Eleven Months Ending May 31, 2019

BMHD FULL TIME EQUIVALENTS SUMMARY :
 (See FTE report included in Financial Reports for detail)

	May-19	May-18	VARIANCE	%	Y-T-D May-19	Y-T-D May-18	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	0.30	16.54	16.24	98.19%	0.36	13.47	13.11	97.33%
CONTRACT FTE'S	3.76	4.14	0.38	9.18%	3.77	4.44	0.67	15.09%
TOTAL FTE'S	4.06	20.68	16.62	80.37%	4.13	17.91	13.78	76.94%

* Note: unfavorable variances above are indicated by parenthesis (-).

Full Time Equivalent - Employees for the month are 98.19% less than the prior year with 16.24 less FTE'S

The major (>1 fte) Total Employee FTE increases for the month are comprised primarily of the following :

Department	Cur. Mo. Increase (DECREASE)	YTD Increase (DECREASE)	Reason
CCDSC	16.24	13.16	Less Department
All other departments < 1 fte var	0.00	(0.06)	Various departments less than 1 fte variance.
	16.24	13.10	Brackets 0 indicate a decrease (favorable) variance

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2019

	CURRENT MO. MAY 2019	PRIOR MONTH APR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2018
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	1,416,725	1,926,461	(509,736)	(26.46)%	811,876
CDSC CASH - NEW GENERAL CHK	3,809	589	3,220	546.78%	0
CDSC CASH - GENERAL CHECKING	297,143	685	296,458	43,272.21%	0
CCDS-GENERAL CHECKING	954	887	67	7.54%	46,125
CCDSC-GENERAL CHECKING	274,773	984	273,789	27,830.58%	731,978
CASH - PAYROLL ACCOUNT	10,000	10,000	0	0.00%	81,148
CCDSC PETTY CASH	0	0	0	0.00%	83
CASH - LAIF SAVINGS ACCOUNT	319,177	322,339	(3,163)	(0.98)%	344,079
LAIF - FUNDED DEPRECIATION	181,320	178,128	3,193	1.79%	156,937
CASH-BBVA MONEY MARKET ACCOUNT	500,146	500,000	146	0.03%	0
CCDSC CHANGE FUNDS	0	0	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	548,260	561,108	(12,848)	(2.29)%	253,587
MARKETABLE SECURITIES GRANTS	301,968	308,710	(6,742)	(2.18)%	106,999
TOTAL CASH AND EQUIVALENTS	3,854,274	3,809,890	44,384	1.17%	2,533,312
PATIENT ACCOUNTS RECEIVABLE					
CCDSC A/R OPEN DENT	0	0	0	0.00%	659,565
TOTAL PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	659,565
ALLOWANCES					
CCDSC ALLOWANCE - OPEN DENT	0	0	0	0.00%	(181,807)
TOTAL ALLOWANCES	0	0	0	0.00%	(181,807)
NET PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	477,758
OTHER RECEIVABLES					
DSCA RECEIVABLE	419	(10,331)	10,750	(104.06)%	0
RENT RECEIVABLE	600	(17,834)	18,434	(103.36)%	(1,623)
PROPERTY TAX RECEIVABLE	8,196	104,100	(95,903)	(92.13)%	0
CDSC PROFIT ACCRUAL	0	0	0	0.00%	(333,533)
CFHC INC RECEIVABLE	0	250	(250)	(100.00)%	0
DSCA CAPTIAL NOTE RECEIVABLE	200,000	200,000	0	0.00%	200,000
DSCA ATWATER NOTE RECEIVABLE	1,750,000	1,750,000	0	0.00%	0
DSCA STOCKTON NOTE RECEIVABLE	200,000	200,000	0	0.00%	0
OTHER ACCOUNTS RECEIVABLE	0	0	0	0.00%	1,839

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2019

	CURRENT MO. MAY 2019	PRIOR MONTH APR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2018
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	2,159,215	2,226,185	(66,969)	(3.01)%	(133,317)
INVENTORY					
CCDSC INVENTORY	0	0	0	0.00%	308
CCDSC TAX ON INVENTORY ITEMS	0	0	0	0.00%	(6,722)
TOTAL INVENTORY	0	0	0	0.00%	(6,414)
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	12,279	19,308	(7,029)	(36.40)%	5,306
PREPAID DEPOSIT	0	0	0	0.00%	100,000
PREPAID EXPENSE - SYSTEM	0	0	0	0.00%	9,031
PREPAID EXPENSE - MANUAL	6,862	8,768	(1,907)	(21.74)%	10,056
CCDSC PREPAID EXP - MANUAL	0	0	0	0.00%	3,054
TOTAL PREPAID EXPENSES AND DEPOSITS	19,141	28,076	(8,935)	(31.83)%	127,446
TOTAL CURRENT ASSETS	6,032,630	6,064,151	(31,521)	(0.52)%	2,998,785
NON-CURRENT ASSETS					
PROPERTY, PLANT, AND EQUIPMENT					
LAND	2,205,996	2,205,996	0	0.00%	2,205,996
LAND IMPROVEMENTS	51,615	51,615	0	0.00%	51,615
BUILDING AND IMPROVEMENTS	21,770,098	21,770,098	0	0.00%	21,667,198
CASTLE BUILDING AND IMPROVEMEN	1,140,489	1,140,489	0	0.00%	43,718
BLDG CCDSC IMPROVEMENTS	0	0	0	0.00%	30,025
BLOSS REMODEL	832,986	832,986	0	0.00%	832,986
CASTLE REMODEL-EAST WING FY 03	126,551	126,551	0	0.00%	126,551
PRKNG LOT & IMPROVEMENTS	48,034	48,034	0	0.00%	48,034
EQUIPMENT - FIXED	1,236,869	1,236,869	0	0.00%	1,236,869
COMMUNICATION LINES FY 03	452,829	452,829	0	0.00%	452,829
SKDSC EQUIPMENT-FIXED	66,746	18,818	47,928	254.69%	0
LEASEHOLD IMPROVEMENTS	17,063	17,063	0	0.00%	14,619
SKDSC LEASEHOLD IMPROVEMENTS	72,713	42,015	30,698	73.06%	42,015
EQUIPMENT - MAJOR MOVABLE	4,609,198	4,609,198	0	0.00%	4,621,962
MEDITECH HARDWARE	223,353	223,353	0	0.00%	223,353
MEDITECH IMPLEMENTATION COSTS	222,216	222,216	0	0.00%	222,216
SKDSC EQUIPMENT-MAJOR MOVABLE	0	694,187	(694,187)	(100.00)%	694,187
CCDSC EQUIPMENT- MAJOR MOVABLE	0	0	0	0.00%	21,980
EQUIPMENT - MINOR	456,194	456,194	0	0.00%	456,194
MEDITECH SOFTWARE	277,372	277,372	0	0.00%	277,372
SKDSC EQUIPMENT - MINOR	0	64,795	(64,795)	(100.00)%	64,795
CCDSC EQUIPMENT - MINOR	0	0	0	0.00%	73,709

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2019

	CURRENT MO. MAY 2019	PRIOR MONTH APR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2018
TOTAL PROPERTY PLANT AND EQUIPMENT	33,810,322	34,490,678	(680,356)	(1.97)%	33,408,222
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(118,269)	(117,898)	(371)	0.31%	(113,816)
ACCUM DEPREC - BLDGS & IMPROV	(9,255,181)	(9,202,739)	(52,441)	0.57%	(8,657,556)
CCDSC ACCUM DEPREC BLDG IMP	0	0	0	0.00%	(4,711)
ACCUM DEPREC - FIXED EQUIP	(1,996,177)	(1,993,941)	(2,236)	0.11%	(1,961,837)
SKDSC ACCUM DEPREC-FIXED EQUIP	(627)	(314)	(314)	100.00%	0
ACCUM DEPREC - LEASEHOLD IMPRV	(43,907)	(43,500)	(407)	0.93%	(38,982)
SKDSCACCUM DEPREC-LEASH IMPROV	(31,188)	(31,461)	274	(0.87)%	(27,228)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,498,602)	(4,475,376)	(23,226)	0.52%	(4,472,309)
SKDSC ACCUM DEPREC-MAJORMV EQU	0	(712,298)	712,298	(100.00)%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	0	0	0	0.00%	(8,454)
ACCUM DEPREC - MINOR EQUIPMENT	(575,455)	(575,455)	0	0.00%	(575,137)
SKDSC ACCUM DEPREC-MINOR EQUIP	0	(64,007)	64,007	(100.00)%	(64,007)
CCDSC ACCUM DEPREC MINOR EQUIP	0	0	0	0.00%	(59,007)
TOTAL ACCUMULATED DEPRECIATION	(16,519,404)	(17,216,988)	697,584	(4.05)%	(16,695,341)
NET PROPERTY, PLANT, AND EQUIPMENT	17,290,918	17,273,690	17,228	0.10%	16,712,882
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	166,173	166,173	0	0.00%	172,737
TOTAL RESTRICTED ASSETS	166,173	166,173	0	0.00%	172,737
OTHER ASSETS					
CDSC RECEIVABLE	0	0	0	0.00%	4,045,629
INVESTMENT IN CDSC	0	0	0	0.00%	(1,773,233)
TOTAL OTHER ASSETS	0	0	0	0.00%	2,272,396
TOTAL ASSETS LIMITED AS TO USE	17,457,091	17,439,863	17,228	0.10%	19,158,015
TOTAL ASSETS	23,489,720	23,504,014	(14,294)	(0.06)%	22,156,799
LIABILITIES AND FUND BALANCES					

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2019

	CURRENT MO. MAY 2019	PRIOR MONTH APR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2018
CURRENT LIABILITIES					
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	33,442	31,793	(1,649)	5.19%	119,024
CCDSC ACCOUNTS PAYABLE-VENDORS	0	0	0	0.00%	7,715
ACCOUNTS PAYABLE - ACCRUALS	20,980	19,584	(1,396)	7.13%	25,273
AP ACCRUALS CCDSC	0	0	0	0.00%	20,107
ACCOUNTS PAYABLE - OTHER	104,084	103,570	(514)	0.50%	100,860
CASTLE INC PAYABLE	22,236	69,986	47,751	(68.23)%	55,888
DSCA PAYABLE	543,234	491,476	(51,758)	10.53%	0
AP OTHER CCDSC	0	0	0	0.00%	8,000
CONTINGENCY ACCRUAL	0	0	0	0.00%	7,000
TOTAL ACCOUNTS PAYABLE	723,975	716,409	(7,566)	1.06%	343,866
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	4,542	4,542	0	0.00%	93,957
ACCRUED VACATION	41,972	39,062	(2,910)	7.45%	30,060
FICA PAYABLE	347	347	0	0.00%	7,188
PENSION PLAN ACCRUAL	5,323	4,923	(400)	8.13%	31,800
OTHER PAYROLL PAYABLES	94	94	0	0.00%	3,172
CHRISTAMS CLUB CASH	0	0	0	0.00%	7,175
TOTAL ACCRUED PAYROLL	52,278	48,968	(3,310)	6.76%	173,352
OTHER CURRENT LIABILITIES					
DEFERRED REVENUE	0	0	0	0.00%	50,000
TOTAL OTHER CURRENT LIABILITIES	0	0	0	0.00%	(50,000)
INTERCORPORATE TRANSFERS					
TOTAL CURRENT LIABILITIES	776,253	765,377	(10,877)	1.42%	567,218
LONG TERM LIABILITIES					
TOTAL LIABILITIES	776,253	765,377	(10,877)	1.42%	567,218
FUND BALANCES					
UNG GOODWIN TRUST	166,173	166,173	0	0.00%	172,737
TOTAL RESTRICTED FUND BALANCE	166,173	166,173	0	0.00%	172,737
UNRESTRICTED FUND BALANCE					
CAPITAL - BMHCD	2,052,456	2,052,456	0	0.00%	723,928

RUN DATE: 06/18/19
RUN TIME: 1353
RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
DETAIL BALANCE SHEET
PRIOR MONTH COMPARISON
MAY 2019

	CURRENT MO. MAY 2019	PRIOR MONTH APR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2018
DONATED CAPITAL	20,318,844	20,318,844	0	0.00%	20,318,844
CURRENT YR NET INCOME (LOSS)	175,994	201,164	25,170	(12.51)%	374,072
TOTAL FUND BALANCE	22,713,467	22,738,637	25,170	(0.11)%	21,589,581
TOTAL LIABILITIES AND FUND BALANCES	23,489,720	23,504,014	14,294	(0.06)%	22,156,799

BLOSS MEMORIAL HEALTHCARE DISTRICT
 SUMMARY INCOME STATEMENT
 PRIOR YEAR COMPARISON
 MAY 2019

	MAY 2019 ACTUAL	MAY 2018 ACTUAL	\$ VARIANCE	% VARIANCE	MAY 2019 YTD ACTUAL	MAY 2018 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	0	346,232	(346,232.24)	(100)%	2,886,524	2,886,524	(2,886,524)	(100.00)%
CCDSC DENTAL SURGERY REV	0	346,232	(346,232.24)	(100)%	2,886,524	2,886,524	(2,886,524)	(100.00)%
TOTAL PATIENT REVENUE	0	55,909	55,908.49	100%	(62,773)	(62,773)	(107,461)	171.19%
DEDUCTIONS FROM REVENUE	0	55,909	55,908.49	100%	(62,773)	(62,773)	(107,461)	171.19%
DENTAL SURGERY RD	0	290,324	(290,323.75)	(100)%	2,949,297	2,949,297	(2,993,985)	(101.52)%
TOTAL DEDUCTIONS FROM REVENUE	0	119,381	(89,081.45)	(75)%	158,334	158,334	(104,125)	(65.76)%
NET PATIENT REVENUE	30,300	409,705	(379,405.20)	(93)%	3,107,631	3,107,631	(3,098,110)	(99.69)%
OTHER REVENUE	30,300	409,705	(379,405.20)	(93)%	3,107,631	3,107,631	(3,098,110)	(99.69)%
TOTAL NET OPERATING REVENUE	30,300	409,705	(379,405.20)	(93)%	3,107,631	3,107,631	(3,098,110)	(99.69)%
OPERATING EXPENSES	11,994	76,346	64,352.52	84%	707,900	707,900	594,620	84.00%
SALARIES AND WAGES	14,126	17,938	3,811.91	21%	151,015	151,015	98,293	65.09%
EMPLOYEE BENEFITS	2,458	115,117	112,658.74	98%	1,095,135	1,095,135	1,025,857	93.67%
PROFESSIONAL FEES	112	82,186	82,073.85	100%	358,180	358,180	348,864	97.40%
SUPPLIES	42,208	68,843	26,634.96	39%	657,367	657,367	83,190	12.66%
PURCHASED SERVICES	57,098	58,310	1,212.06	2%	601,714	601,714	48,405	7.45%
DEPRECIATION	19,102	19,131	28.61	0%	210,029	210,029	594	0.28%
RENTS AND LEASES	31,508	36,946	5,438.77	15%	405,764	405,764	29,045	7.16%
UTILITIES	8,758	8,153	(605.31)	(7)%	91,792	91,792	11,988	13.06%
INSURANCE	4,878	7,940	3,062.77	39%	94,181	94,181	63,173	67.08%
OTHER EXPENSES	192,240	490,909	298,668.88	61%	2,118,045	2,118,045	2,304,030	52.10%
TOTAL OPERATING EXPENSE	(161,940)	(81,204)	(80,736.32)	99%	(1,314,443)	(1,314,443)	(794,080)	60.41%
NET INCOME FROM OPERATIONS	156,361	87,892	68,468.40	78%	1,706,183	1,706,183	641,709	37.61%
NON-OPERATING REVENUE	19,590	0	(19,590.22)	(7)%	17,667	17,667	(45,707)	(258.71)%
NON-OPERATING EXPENSE	136,770	87,892	48,878.18	56%	1,688,515	1,688,515	596,002	35.30%
NET NON-OPERATING INCOME	(25,170)	6,688	(31,858.14)	(476)%	374,072	374,072	(198,078)	(52.95)%
NET INCOME	(25,170)	6,688	(31,858.14)	(476)%	374,072	374,072	(198,078)	(52.95)%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESES

		CRP 00 FTE'S BY DEPARTMENT						
	MAY 2019	MAY 2018	(UN)FAVORABLE VARIANCE	% VARIANCE	YTD MAY 2019	YTD MAY 2018	(UN)FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
7200 CCOSC	0.00	16.24	16.24	100.00%	0.00	13.16	13.16	100.00%
8610 ADMINISTRATION	0.30	0.30	0.00	0.00%	0.36	0.30	(0.06)	(19.82)%
TOTAL EMPLOYEE FTE'S	0.30	16.54	16.24	98.19%	0.36	13.47	13.10	97.29%
*** CONTRACT FULL TIME EQUIVALENTS ***								
BLOSS CLINIC	0.00	0.00	0.00	0.00%	0.00	0.25	0.25	100.00%
CCOSC	0.00	0.48	0.48	100.00%	0.00	0.57	0.57	100.00%
PURCHASING	0.02	0.02	0.00	(12.90)%	0.35	0.32	(0.03)	(9.82)%
MAINTENANCE & PLANT OPERATIONS	3.59	3.20	(0.39)	(12.18)%	3.21	2.72	(0.49)	(17.89)%
ACCOUNTING	0.07	0.28	0.21	75.48%	0.11	0.36	0.25	70.36%
ADMINISTRATION	0.07	0.15	0.08	52.71%	0.08	0.12	0.04	31.44%
PERSONNEL	0.00	0.00	0.00	0.00%	0.00	0.08	0.08	100.00%
CLINIC ADMINISTRATION	0.01	0.01	0.00	0.00%	0.01	0.01	0.00	(9.52)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL CONTRACT FTE'S	3.76	4.14	0.38	9.15%	3.77	4.44	0.68	15.27%
*** TOTAL FULL TIME EQUIVALENTS ***								
BLOSS CLINIC	0.00	0.00	0.00	0.00%	0.00	0.25	0.25	100.00%
CCOSC	0.00	16.72	16.72	100.00%	0.00	13.73	13.73	100.00%
PURCHASING	0.02	0.02	0.00	(12.90)%	0.35	0.32	(0.03)	(9.82)%
MAINTENANCE & PLANT OPERATIONS	3.59	3.20	(0.39)	(12.18)%	3.21	2.72	(0.49)	(17.89)%
ACCOUNTING	0.07	0.28	0.21	75.48%	0.11	0.36	0.25	70.36%
ADMINISTRATION	0.37	0.45	0.08	17.53%	0.45	0.43	(0.02)	(5.19)%
PERSONNEL	0.00	0.00	0.00	0.00%	0.00	0.08	0.08	100.00%
CLINIC ADMINISTRATION	0.01	0.01	0.00	0.00%	0.01	0.01	0.00	(9.52)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL FTE'S	4.06	20.68	16.62	80.35%	4.13	17.91	13.78	76.94%

RECOMMENDATION OF FY 2020 BUDGET

BLOSS MEMORIAL HEALTHCARE DISTRICT
FY 2020 BUDGET

The 2020 Budget Reports are attached and include both the Summary and Detail Formats.

The FY 2020 Budget reflects a projected accrual Net Profit of \$265,631 which includes Other Operating Revenue of \$142,514 and a Net Non-Operating Revenue of \$2,586,649.

An overview of Budget Development and significant changes is as follows:

Total Net Operating Revenue

No Patient Revenue is expected with the sale of the two Surgery Centers, effective June 1, 2018. According to the Sales Agreement Bloss Memorial District will receive any outstanding accounts receivable due to Children's Dental Surgery Center and Central California Dental Surgery Center through May 31, 2018.

Other Revenue includes an estimated \$6,369 for Special Dividends from Beta liability insurance and \$136,145 of Service Reimbursement for BMHD Administrative Service Agreement between Dental Surgery Centers of America (DSCA).

Total Non-Operating Revenues

Bloss Trust is calculated at \$549,685 reflecting the anticipated Year End Distributions for FY 2020. Bloss Trust Revenue is budgeted at actual receipts of FY 2019, expected to be conservative.

Property Tax Revenue is budgeted at the actual receipts of FY 2019 to reflect the tax income earned paid to Bloss Memorial Healthcare District from Merced County in the amount of \$377,766.

Interest Income is estimated at \$134,524 for Promissory Notes and Working Capital Loan totaling \$2,150,000 at 6.0% simple interest. Interest Income also includes an additional Working Capital Loan in the amount of \$80,000 with simple interest of 6.5%. These agreements are between Bloss and DSCA.

Bloss Memorial Health Care District are landlords to two facilities located in Atwater, California. Rental Income is calculated with the current lease agreements with the annual 2% increase and is budgeted at \$1,468,982.

Total operating expense is estimated at \$2,399,852 for the operations of the two facilities located at the Bloss and Castle site. Total operating expense includes half of the rental costs for Sierra Kings located at 145 S. Newmark Avenue, Parlier, California. Dental Surgery Centers of America has signed a Commercial Sublease Agreement and will reimburse Bloss half of the facility Rent. DSCA is responsible for Utilities, Alarm,

Phone, Yard Maintenance, Bio Hazzard, Technology, Real Property Taxes, Personal Property taxes and Building Maintenance. These items have been exclude from the Bloss budget.

Operating Expenses

Salaries and Benefits

Total Salaries and Benefits includes the annual increase in compensation and corresponding benefits to obtain Executive Services in the amount of \$179,880.

Professional Fees

Professional Fees total is \$92,471 for Legal Fees, Auditing, and Other Contacted Services which include maintenance services provided by Castle Family Health Centers.

Supplies

The supply expense estimate is for office supplies used for monthly board meetings and minor building maintenance supplies for the two facilities located at Bloss and Castle.

Purchased Services

The majority of expense in purchased services consists of Other Purchased Services in the amount of \$736,824. These services include pest control, housekeeping, security services, monitoring, lawn care and building repairs and maintenance.

Depreciation

Depreciation Expense is projected on the schedule of existing Assets with the exclusion of CCDSC and Sierra Kings assets. Additional depreciation expense was included in Buildings and Improvements for roof repairs of the two sites located at Bloss and Castle.

Utilities

The majority of operating expense is budgeted in utilities for electricity, gas, water, garbage, and sewer totaling \$427,957.

Other Operating

Other operating expense budget is for facility liability insurance, Telephone, Training, and other expense.

SUMMARY**Bloss Memorial Healthcare District, A Public Entity****FY 20 BUDGET**

NET PATIENT REVENUE	<u>0</u>
OTHER REVENUE	<u>142,514</u>
TOTAL NET OPERATING REVENUE	<u>142,514</u>
OPERATING EXPENSES	
SALARIES AND WAGES	156,496
EMPLOYEE BENEFITS	23,385
PROFESSIONAL FEES	92,471
SUPPLIES	10,536
PURCHASED SERVICES	736,824
DEPRECIATION	635,235
RENTS AND LEASES	114,612
UTILITIES	427,957
INSURANCE	172,290
OTHER EXPENSE	<u>30,047</u>
TOTAL OPERATING EXPENSE	<u>2,399,852</u>
NET INCOME FROM OPERATIONS	-2,257,338
NON-OPERATING REVENUE	2,586,649
NON-OPERATING EXPENSE	<u>63,681</u>
NET NON-OPERATING INCOME	<u>2,522,969</u>
NET INCOME	<u>265,631</u>

DETAILED

Bloss Memorial Healthcare District, A Public Entity

FY 20 BUDGET

REVENUES

NET PATIENT REVENUE	0
SERVICE REIMBURSEMENT	136,145
MISC OTHER OPERATING REVENUE	6,369
TOTAL OTHER OPERATING REVENUE	142,514
TOTAL NET OPERATING REVENUE	142,514
	=====

EXPENSES

SALARIES

MANAGEMENT AND SUPERVISION	146,807
VACATION EXPENSE	9,689
TOTAL SALARIES	156,496

BENEFITS

FICA	11,304
UNEMPLOYMENT INSURANCE	6,291
PENSION PLAN	5,790
TOTAL BENEFITS	23,385

TOTAL SALARIES AND BENEFITS **179,880**

PROFESSIONAL FEES

CONSULTING & MANAGEMENT	2,061
LEGAL	65,587
ACCOUNTING/AUDIT	10,000
OTHER CONTRACTED SERVICE	14,823
TOTAL PROFESSIONAL FEES	92,471

SUPPLIES

FOOD	992
OFFICE SUPPLIES	1,295

OTHER MINOR EQUIPMENT	889
OTHER NON-MEDICAL SUPPLIES	3,605
FREIGHT ON PURCHASES	3,755
	0
TOTAL SUPPLIES	10,536
PURCHASED SERVICES	
REPAIRS AND MAINTENANCE	263,335
MANAGEMENT SERVICES	10,200
OTHER PURCHASED SERVICES	463,289
TOTAL PURCHASED SERVICES	736,824
DEPRECIATION	
DEPREC-BUILDINGS & IMPROVEMENT	581,801
DEPREC-LEASEHOLD IMPROVEMENT	9,885
DEPREC-EQUIPMENT	43,549
TOTAL DEPRECIATION	635,235
RENTS AND LEASES	
RENTAL - BUILDING SIERRA KINGS	114,612
TOTAL RENTS AND LEASES	114,612
UTILITIES	
ELECTRICITY	329,066
NATURAL GAS	45,472
WATER	20,705
UTILITIES - OTHER	32,714
TOTAL UTILITIES	427,957
OTHER OPERATING EXPENSES	
INSURANCE	172,290
TAX AND LICENSE	13,600
TRAINING	6,000
TELEPHONE	2,860
SUBSCRIPTIONS & DUES	5,550
OTHER EXPENSE	2,037

TOTAL OTHER OPERATING EXPENSE	202,337
TOTAL OPERATING EXPENSE	<u>2,399,852</u>
NET INCOME FROM OPERATIONS	(2,257,338)
NON-OPERATING REVENUES	
BLOSS TRUST	549,685
GAIN ON INVESTMENTS	55,692
INTEREST INCOME	134,524
PROPERTY TAX REVENUE	377,766
RENTAL INCOME	1,468,982
TOTAL NON-OPERATING REVENUE	2,586,649
NON-OPERATING EXPENSE	
LOSS ON MARKETABLE SECURITY	<u>63,681</u>
TOTAL NON-OPERATING EXPENSE	63,681
NET NON-OPERATING INCOME	2,522,969
NET INCOME (LOSS)	<u>265,631</u>

**SIERRA KINGS DENTAL SURGERY CENTER (SKDSC)
BLOSS FINANCE COMMITTEE
Period Ended May 2019**

May Financials

Income Statement – **(blue)**

SIERRA KINGS DENTAL SURGERY CENTER
MONTHLY OPERATING REPORT SUMMARY
7210 SKDSC

	MAY 2019 ACTUAL	MAY 2018 ACTUAL	\$ VARIANCE	% VARIANCE	MAY 2019 YTD ACTUAL	MAY 2018 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE								
DEDUCTIONS FROM REVENUE								
TOTAL DEDUCTIONS FROM REVENUE	0	0	0.00	0%	0	0	0	0.00%
NET PATIENT REVENUE	0	0	0.00	0%	0	0	0	0.00%
OTHER REVENUE			0.00	0%			0	0.00%
OPERATING EXPENSES								
SUPPLIES	0	0	0.00	0%	433	0	(433)	(317.10)%
PURCHASED SERVICES	1,434	375	(1,059.00)	(282)%	17,205	4,125	(13,080)	(14.82)%
DEPRECIATION	699	385	(313.64)	(82)%	4,861	4,234	(627)	(0.50)%
RENTS AND LEASES	19,102	19,007	(95.03)	(1)%	210,029	208,984	(1,045)	(78.54)%
UTILITIES	1,380	363	(1,016.28)	(280)%	7,768	4,351	(3,417)	(1.82)%
OTHER EXPENSES	1,239	1,222	(17.26)	(1)%	13,561	13,318	(242)	(8.02)%
TOTAL OPERATING EXPENSE	23,853	21,352	(2,501.21)	(12)%	253,856	235,011	(18,845)	8.02%
NET INCOME FROM OPERATIONS	(23,853)	(21,352)	(2,501.21)	12%	(253,856)	(235,011)	(18,845)	0.00%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(23,853)	(21,352)	(2,501.21)	12%	(253,856)	(235,011)	(18,845)	8.02%

**MAY PAYROLL ELECTRONIC PAYMENTS
& CHECK REGISTER**

Bloss Memorial Healthcare District
 Payroll, Accounts Payable and Funds Disbursements - Summary
 Month of May-19

Payroll			\$36,362.96
Total Payroll			<u><u>\$36,362.96</u></u>

Accounts Payable:

A/P Checks	Bloss	<u>\$214,651.11</u>	<u>\$214,651.11</u>
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BLOSS

Auto Debits		\$94.10	
Electronic Payments to Payroll for Hosting Fee		\$0.00	
Electronic Payments to DSCA		<u>\$491,475.67</u>	
Total Auto Debits and Electronic Transfers		<u>\$491,569.77</u>	<u>\$491,569.77</u>

Electronic Payments - ACH		<u>\$0.00</u>	<u>\$0.00</u>
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Total Accounts Payable			<u><u>\$706,220.88</u></u>
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Grand Total Disbursements			<u><u>\$742,583.84</u></u>
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BLOSS	Payroll Disbursements for		May-19
	Payroll dated		
Earnings	05/05/19	05/20/19	Total
Regular			-
Overtime			-
Vacation			-
Sick			-
Holiday			-
Salary	4,541.67	4,541.67	9,083.34
Double Time			-
Call In			-
On Call			-
Other			-
			-
Total	4,541.67	4,541.67	9,083.34
			-
Deductions			-
FICA (+)	347.43	347.43	694.86
Insurance (-)	-	-	-
Emp Deduction(-)/Reimb(+)	-	26,397.18	26,397.18
Christmas Fund (-)	-	-	-
Process Fee (+)	93.79	93.79	187.58
			-
Total	441.22	26,838.40	27,279.62
			-
			-
Net Payroll	\$ 4,982.89	\$ 31,380.07	36,362.96

RUN DATE: 06/03/19
 RUN TIME: 1527
 RUN USER: COOKS

Castle Family Health Centers AP **LIVE**
 CHECK REGISTER BY DATE

C
 FROM 05/01/19 TO 05/31/19

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
05/03/19	038363	B0016	GUARDCO SECURITY SERVICES	ISSUED	05/03/19	12244.68	
05/03/19	038364	B0225	HOFFMAN SECURITY	ISSUED	05/03/19	577.90	
05/03/19	038365	K0159	JOHNSON AIR	ISSUED	05/03/19	100.00	
05/03/19	038366	B0125	JWT & ASSOCIATES, LLP	ISSUED	05/03/19	5890.00	
05/03/19	038367	K0003	M-D VENTURES	ISSUED	05/03/19	19102.14	
05/03/19	038368	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	05/03/19	2368.79	
05/03/19	038369	B0004	MIT PLUMBING	ISSUED	05/03/19	96.31	
05/03/19	038370	B0212	JAVIER L MENDOZA	ISSUED	05/03/19	2775.00	
			REMITTED TO: NATURAL GARDENS				
05/03/19	038371	B0018	PG&E (0665563335-9)	ISSUED	05/03/19	54.20	
05/03/19	038372	B0021	PG&E (1384254881-3)	ISSUED	05/03/19	216.56	
05/03/19	038373	B0019	PG&E (1832229927-4)	ISSUED	05/03/19	27.42	
05/03/19	038374	B0020	PG&E (1873896591-4)	ISSUED	05/03/19	183.45	
05/03/19	038375	K0044	PG&E (8300477674-2)	ISSUED	05/03/19	737.00	
05/03/19	038376	B0056	CARDMEMBER SERVICE-XXXXXXXXXXXX9140	ISSUED	05/03/19	529.75	
05/10/19	038377	K0157	TRI POWER SYSTEMS	ISSUED	05/10/19	47927.94	
05/10/19	038378	B0107	BAKER MANOCK & JENSEN	ISSUED	05/10/19	151.50	
05/10/19	038379	B0241	HIGGS, FLETCHER & MACK LLP	ISSUED	05/10/19	2697.50	
05/10/19	038380	K0034	JOE S RODRIGUEZ	ISSUED	05/10/19	375.00	
05/10/19	038381	B0177	MERCED COUNTY REGISTRAR OF VOTERS	ISSUED	05/10/19	14.00	
05/10/19	038382	B0218	JOHN P. NIEMOTKA	ISSUED	05/10/19	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
05/10/19	038383	B0018	PG&E (0665563335-9)	ISSUED	05/10/19	6.75	
05/10/19	038384	B0021	PG&E (1384254881-3)	ISSUED	05/10/19	91.28	
05/10/19	038385	B0019	PG&E (1832229927-4)	ISSUED	05/10/19	3.21	
05/10/19	038386	B0020	PG&E (1873896591-4)	ISSUED	05/10/19	78.09	
05/10/19	038387	B0014	PG&E (4705482162-5)	ISSUED	05/10/19	3777.81	
05/10/19	038388	B0042	RALPH TEMPLE	ISSUED	05/10/19	3825.00	
05/10/19	038389	K0071	TRI-SIGNAL INTEGRATION, INC	ISSUED	05/10/19	615.00	
05/10/19	038390	B0013	WEST COAST GAS CO, INC.	ISSUED	05/10/19	701.97	
05/10/19	038391	B0015	WINTON, WATER & SANITARY DISTRICT	ISSUED	05/10/19	72.80	
05/17/19	038392	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	05/17/19	69986.28	
05/17/19	038393	B0027	CITY OF ATWATER (010448-000)	ISSUED	05/17/19	869.92	
05/17/19	038394	B0134	CITY OF ATWATER (020161-000)	ISSUED	05/17/19	654.34	
05/17/19	038395	K0035	CITY OF PARLIER	ISSUED	05/17/19	163.51	
05/17/19	038396	B0132	CLARK PEST CONTROL	ISSUED	05/17/19	779.00	
05/17/19	038397	B0025	MERCED IRRIGATION DISTRICT	ISSUED	05/17/19	259.35	
05/17/19	038398	B0026	MERCED IRRIGATION DISTRICT	ISSUED	05/17/19	16390.42	
05/17/19	038399	B0212	JAVIER L MENDOZA	ISSUED	05/17/19	1206.00	
			REMITTED TO: NATURAL GARDENS				
05/17/19	038400	K0057	SOCAL GAS (090 828 6930 7)	ISSUED	05/17/19	73.33	
05/23/19	038401	B0133	MERCED/MODESTO COMMERCIAL SWEEPERS	ISSUED	05/23/19	240.00	
05/23/19	038402	K0071	TRI-SIGNAL INTEGRATION, INC	ISSUED	05/23/19	444.00	
05/31/19	038403	B0207	ALLIANT INSURANCE SERVICES, INC.	ISSUED	05/31/19	1729.00	
05/31/19	038404	B0099	EMPLOYMENT DEVELOPMENT DEPT	ISSUED	05/31/19	12767.01	
05/31/19	038405	B0225	HOFFMAN SECURITY	ISSUED	05/31/19	672.90	
05/31/19	038406	B0212	JAVIER L MENDOZA	ISSUED	05/31/19	2775.00	
			REMITTED TO: NATURAL GARDENS				

RUN DATE: 06/03/19
RUN TIME: 1527
RUN USER: COOKS

Castle Family Health Centers AP **LIVE**
CHECK REGISTER BY DATE

C
FROM 05/01/19 TO 05/31/19

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
TOTAL \$						214651.11	

Bloss Memorial Healthcare District
May-19

Bloss Electronic Transfers

Bloss Auto Debits

Bank Fees - Bloss	94.10
Total	<u>94.10</u>

Electronic Payments to Payroll for Hosting Fee	0.00
Electronic Payment to DSCA	491,475.67
Electronic Transfer to LAIF	0.00
Total	<u>491,475.67</u>

Grand Total	<u>491,569.77</u>
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