

---

# 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:** April 19, 2019

**Phone:** (209) 724-4102

**Fax:** (209) 722-9020

Bloss Memorial Healthcare District will hold their **Finance Committee** meeting on Thursday, April 25, 2019 at 1:30 pm in the Board Room at 3605 Hospital Road, Atwater, CA 95301.

Bloss Memorial Healthcare District will hold their Board of Directors meeting on Thursday, April 25, 2019 at 2:00 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  
Thursday, April 25, 2019  
1:30 pm.**

**AGENDA FOR PUBLIC SESSION**

<b>I. CALL TO ORDER</b>	<b><u>ACTION</u></b>	<b><u>EXHIBIT</u></b>
<b>II. APPROVAL OF AGENDA</b>	*	
<b>III. PUBLIC COMMENTS</b> 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.		
<b>IV. APPROVAL OF MINUTES</b>		
A. April 4, 2019 (March) Finance Committee	*	1
<b>V. REVIEW OF DISTRICT FINANCIAL STATEMENTS</b>	*	2
A. Recommendation of Draft CDSC Final Audit, May 31, 2018	*	2a
<b>VI. SKDSC FINANCIAL REPORT</b>	*	3
<b>VII. WARRANTS &amp; PAYROLL</b>		
A. March Payroll, Electronic Payments & Check Register	*	4
<b>VIII. DISCUSSION</b>		
<b>IX. AGENDA FOR CLOSED SESSION</b> 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.		
<b>X. NEXT MEETING DATE</b>		
<b>XI. ADJOURNMENT</b>		

- ❖ 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, April 4, 2019 (March 2019)  
1:30 p.m.**

Committee: Edward Lujano, CEO; Dawnita Castle, Chief Financial Officer;  
Fily Cale, Executive Assistant; Alfonse Peterson, Committee Chair  
and Glenn Arnold, Committee Member

Others Present: Kory Billings, Board Chair

Absent: None

**CALL TO ORDER**

Alfonse Peterson, Committee Chair, called the meeting to order at 1:32 p.m. in the Board Room.

**APPROVAL OF AGENDA**

**A motion was made/seconded, (Edward Lujano / Glenn Arnold) to approve the April 4, 2019 agenda as presented. Motion carried.**

**PUBLIC COMMENTS**

None.

**APPROVAL OF FINANCE COMMITTEE MINUTES**

A. February 28, 2019 Finance Committee Minutes, Exhibit 1

**A motion was made / seconded, (Edward Lujano / Glenn Arnold) to approve and accept the February 28, 2019 Finance Committee Minutes as presented, Exhibit 1. Motion carried.**

**REVIEW OF DISTRICT FINANCIAL STATEMENTS, EXHIBIT 2**

Dawnita Castle, CFO, report that the BMHD investments had done well during the month of February 2019 with a small gain of \$6,005. YTD combined, both investments have made \$2,911.

For February 2019 operating cash balance was \$2,445,625 and Day's Cash on Hand decreased due to 2 roofing payments to Cool Roofing for \$349,074.90 and a payment to Platinum Roofing for \$10,510.60. There is a remaining balance of \$340, 039 to complete the roofing project.

BMHD recorded a net gain of \$7,275 before depreciation and a loss of \$47,629 after depreciation.

**A motion was made / seconded, (Glenn Arnold / 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 \$25,563 for February 2018, which was a little higher from the previous month.

Edward Lujano reported that the gas has been turned on and PG&E is increasing. All lights are working and on timers. The generator will be installed later this month and we're working on the MedVac system. Sprinkler inspections will be done next week.

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

### **WARRANTS AND PAYROLL**

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

**A motion was made/seconded, (Glenn Arnold / Edward Lujano) to approve and accept the February 2019 Total Payroll in the amount \$9,965.78 and Total Accounts Payable in the amount of \$1,013,337.45 for a total Grand Total Disbursement of \$1,023,303.2, Exhibit 4. Motion carried.**

### **DISCUSSION**

None.

### **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 Thursday, April 25, 2019 at 4:30 pm.

As there was no further business, the meeting adjourned at 1:40 p.m.

Respectfully Submitted,

---

Fily Cale  
Executive Assistant

---

Alfonse Peterson  
Committee Chair

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

**Operations Summary Statement (white)**

**Financial Statements**

Detail Balance Sheet (**yellow**)

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

**Statistics**

FTE Report (**gray**)

Bloss Memorial HealthCare District  
 Operations Summary Report  
 Nine Months Ending March 31, 2019

BMHD had a total net gain before depreciation of \$38,318 for the month compared to a net gain of \$299,743 last year. Expenses include \$21,994 of SKDSC costs.

The March 31, Operating Cash Balance was \$2,431,249 and Days Cash On Hand was 583 Days\*. In February the DCH was 422 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 :

	Mar-19	Mar-18	VARIANCE *	%	Y-T-D Mar-19	Y-T-D Mar-18	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	488,532	(488,532)	-100.00%	(44,688)	2,294,275	(2,338,963)	-101.95%
Other Operating Revenue	1,354	944	410	43.43%	(14,286)	38,270	(52,556)	-137.33%
Total Net Operating Revenue	1,354	489,476	(488,122)	-99.72%	(58,975)	2,332,545	(2,391,520)	-102.53%
Operating Expenses Excluding Depreciation	129,214	361,655	232,441	64.27%	1,257,121	2,974,236	1,717,115	57.73%
Net Operating Income (Loss) Before Depreciation	(127,860)	127,821	(255,681)	200.03%	(1,316,096)	(641,691)	(674,405)	-105.10%
Net Non Operating-Gains/Losses	3,176	(4,482)	7,658	-170.86%	(34,313)	11,121	(45,434)	-408.54%
Gain/Loss on Investments	0	48,500	48,500	100.00%	0	(275,820)	275,820	100.00%
CDSC Gain/Losses	163,002	127,904	(35,098)	-27.44%	1,463,394	1,730,250	(266,856)	-15.42%
All Other Non-Operating Gains/Losses	166,178	171,922	5,744	3.34%	1,429,081	1,465,551	(36,470)	-2.49%
Total Net Non-Operating Income: Losses/Gains	38,318	299,743	(261,425)	-87.22%	112,985	823,860	(710,875)	-86.29%
Total Net Income (Loss) Before Depreciation	55,964	58,410	(2,446)	-4.19%	487,586	533,381	(45,795)	-8.59%
Depreciation Expense	(17,646)	241,333	(258,979)	-107.31%	(374,601)	290,479	(665,080)	-228.96%
Net Income (Loss) After Depreciation								

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



Bloss Memorial HealthCare District  
 Operations Summary Report  
 Nine Months Ending March 31, 2019

**BMHD FULL TIME EQUIVALENTS SUMMARY :**

(See FTE report included in Financial Reports for detail)

	Mar-19	Mar-18	VARIANCE	%	Y-T-D Mar-19	Y-T-D Mar-18	Y-T-D VARIANCE *	Y-T-D %
<b>EMPLOYEE FTE'S</b>	0.30	12.89	12.59	97.67%	0.38	13.08	12.70	97.09%
<b>CONTRACT FTE'S</b>	3.91	7.15	3.24	45.31%	3.77	4.48	0.71	15.85%
<b>TOTAL FTE'S</b>	4.21	20.04	15.83	78.99%	4.15	17.56	13.41	76.37%

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

Full Time Equivalent - Employees for the month are 97.70% less than the prior year with 12.72 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	12.59	12.78	Less Department
-------	-------	-------	-----------------

All other departments < 1 fte var

	0.00	(0.07)	Various departments less than 1 fte variance.
	12.59	12.71	Brackets 0 indicate a decrease (favorable) variance

RUN DATE: 04/18/19  
 RUN TIME: 1805  
 RUN USER: DAMEDA

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

	CURRENT MO. MAR 2019	PRIOR MONTH FEB 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAR 2018
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	1,264,397	1,479,337	(214,940)	(14.53)%	1,111,348
CDSC CASH - NEW GENERAL CHK	2,869	1,556	1,312	84.32%	0
CDSC CASH - GENERAL CHECKING	305,127	115,737	189,390	163.64%	0
CCDS-GENERAL CHECKING	5,050	1,037	4,014	387.22%	32,297
CCDSC-GENERAL CHECKING	296,801	37,625	259,176	688.85%	913,482
CASH - PAYROLL ACCOUNT	10,000	10,000	0	0.00%	10,000
CCDSC PETTY CASH	0	0	0	0.00%	100
CASH - LAIF SAVINGS ACCOUNT	822,283	826,058	(3,775)	(0.46)%	64,062
LAIF - FUNDED DEPRECIATION	178,128	174,296	3,832	2.20%	136,904
CCDSC CHANGE FUNDS	0	0	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	256,458	254,126	2,332	0.92%	250,008
MARKETABLE SECURITIES GRANTS	107,180	106,336	844	0.79%	105,871
TOTAL CASH AND EQUIVALENTS	3,248,292	3,006,107	242,185	8.06%	2,624,572
PATIENT ACCOUNTS RECEIVABLE					
A/R BAD DEBT	0	0	0	0.00%	363,684
CCDSC A/R OPEN DENT	0	0	0	0.00%	642,119
TOTAL PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	1,005,803
ALLOWANCES					
ALLOWANCE - B.D. COLLECTIONS	0	0	0	0.00%	(363,684)
CCDSC ALLOWANCE - OPEN DENT	0	0	0	0.00%	(144,808)
TOTAL ALLOWANCES	0	0	0	0.00%	(508,492)
NET PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	497,311
OTHER RECEIVABLES					
DSCA RECEIVABLE	419	832	(413)	(49.61)%	0
RENT RECEIVABLE	600	2,678	(2,078)	(77.60)%	200
PROPERTY TAX RECEIVABLE	72,055	40,010	32,045	80.09%	39,521
CDSC PROFIT ACCRUAL	0	0	0	0.00%	(275,820)
CFHC INC RECEIVABLE	500	1,541	(1,041)	(67.56)%	0
DSCA CAPTIAL NOTE RECEIVABLE	200,000	200,000	0	0.00%	0
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

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

	CURRENT MO. MAR 2019	PRIOR MONTH FEB 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAR 2018
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	2,223,574	2,195,061	28,513	1.30%	(236,099)
INVENTORY					
CCDSC INVENTORY	0	0	0	0.00%	31,742
CCDSC TAX ON INVENTORY ITEMS	0	0	0	0.00%	(3,692)
TOTAL INVENTORY	0	0	0	0.00%	28,051
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	26,337	33,365	(7,029)	(21.07)%	15,918
PREPAID EXPENSE - SYSTEM	0	0	0	0.00%	9,948
PREPAID EXPENSE - MANUAL	10,675	5,149	5,526	107.34%	14,546
CCDSC PREPAID EXP - MANUAL	0	0	0	0.00%	6,474
TOTAL PREPAID EXPENSES AND DEPOSITS	37,011	38,514	(1,503)	(3.90)%	46,887
TOTAL CURRENT ASSETS	5,508,877	5,239,681	269,196	5.14%	2,960,722
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	21,754,332	21,731,416	22,916	0.11%	21,676,533
CASTLE FACILITY	1,140,489	1,011,202	129,287	12.79%	31,804
BLDG CCDSC IMPROVEMENTS	0	0	0	0.00%	30,025
BLOSS REMODLE	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	18,818	0	18,818		0
LEASEHOLD IMPROVEMENTS	17,063	17,063	0	0.00%	14,619
SKDSC LEASEHOLD IMPROVEMENTS	42,015	42,015	0	0.00%	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	694,187	694,187	0	0.00%	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	64,795	64,795	0	0.00%	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  
 MAR 2019

	CURRENT MO. MAR 2019	PRIOR MONTH FEB 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAR 2018
TOTAL PROPERTY PLANT AND EQUIPMENT	34,474,912	34,303,891	171,021	0.50%	33,405,642
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(117,527)	(117,155)	(371)	0.32%	(113,074)
ACCUM DEPREC - BLDGS & IMPROV	(9,150,365)	(9,098,745)	(51,621)	0.57%	(8,561,642)
CCDSC ACCUM DEPREC BLDG IMP	0	0	0	0.00%	(4,481)
ACCUM DEPREC - FIXED EQUIP	(1,991,705)	(1,989,469)	(2,236)	0.11%	(1,949,605)
ACCUM DEPREC - LEASEHOLD IMPRV	(43,093)	(42,687)	(407)	0.95%	(38,081)
SKDSCACCUM DEPREC-LEASH IMPROV	(31,077)	(30,692)	(385)	1.25%	(26,458)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,474,431)	(4,473,487)	(944)	0.02%	(4,469,864)
SKDSC ACCUM DEPREC-MAJORMV EQU	(712,298)	(712,298)	0	0.00%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	0	0	0	0.00%	(8,012)
ACCUM DEPREC - MINOR EQUIPMENT	(575,455)	(575,455)	0	0.00%	(574,925)
SKDSC ACCUM DEPREC-MINOR EQUIP	(64,007)	(64,007)	0	0.00%	(64,007)
CCDSC ACCUM DEPREC MINOR EQUIP	0	0	0	0.00%	(56,156)
TOTAL ACCUMULATED DEPRECIATION	(17,159,958)	(17,103,994)	(55,964)	0.33%	(16,578,602)
NET PROPERTY, PLANT, AND EQUIPMENT	17,314,955	17,199,897	115,058	0.67%	16,827,040
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	166,173	149,989	16,184	10.79%	172,737
TOTAL RESTRICTED ASSETS	166,173	149,989	16,184	10.79%	172,737
OTHER ASSETS					
CDSC RECEIVABLE	0	0	0	0.00%	3,795,596
INVESTMENT IN CDSC	0	0	0	0.00%	(1,773,233)
TOTAL OTHER ASSETS	0	0	0	0.00%	2,022,364
TOTAL ASSETS LIMITED AS TO USE	17,481,128	17,349,886	131,241	0.76%	19,022,141
TOTAL ASSETS	22,990,005	22,589,568	400,437	1.77%	21,982,862
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					

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

	CURRENT MO. MAR 2019	PRIOR MONTH FEB 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAR 2018
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	183,985	22,087	(161,898)	733.00%	160,884
CCDSC ACCOUNTS PAYABLE-VENDORS	0	0	0	0.00%	16,537
ACCOUNTS PAYABLE - ACCRUALS	16,056	14,351	(1,704)	11.88%	14,355
AP ACCRUALS CCDSC	0	0	0	0.00%	16,976
ACCOUNTS PAYABLE - OTHER	103,499	100,274	(3,225)	3.22%	94,674
CASTLE INC PAYABLE	21,637	43,359	21,722	(50.10)%	35,674
DSCA PAYABLE	453,405	200,020	(253,385)	126.68%	0
AP OTHER CCDSC	0	0	0	0.00%	7,000
CONTINGENCY ACCRUAL	0	0	0	0.00%	7,000
<b>TOTAL ACCOUNTS PAYABLE</b>	<b>778,581</b>	<b>380,091</b>	<b>(398,490)</b>	<b>104.84%</b>	<b>353,099</b>
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	4,542	4,542	0	0.00%	53,977
ACCRUED VACATION	38,947	36,036	(2,910)	8.08%	31,061
FICA PAYABLE	347	347	0	0.00%	4,129
PENSION PLAN ACCRUAL	4,523	4,123	(400)	9.70%	26,422
OTHER PAYROLL PAYABLES	193	94	(99)	105.56%	3,091
CHRISTAMS CLUB CASH	0	0	0	0.00%	5,095
<b>TOTAL ACCRUED PAYROLL</b>	<b>48,551</b>	<b>45,142</b>	<b>(3,409)</b>	<b>7.55%</b>	<b>123,775</b>
OTHER CURRENT LIABILITIES					
INTERCORPORATE TRANSFERS					
<b>TOTAL CURRENT LIABILITIES</b>	<b>827,133</b>	<b>425,234</b>	<b>(401,899)</b>	<b>94.51%</b>	<b>476,874</b>
LONG TERM LIABILITIES					
<b>TOTAL LIABILITIES</b>	<b>827,133</b>	<b>425,234</b>	<b>(401,899)</b>	<b>94.51%</b>	<b>476,874</b>
FUND BALANCES					
UNG GOODWIN TRUST	166,173	149,989	(16,184)	10.79%	172,737
<b>TOTAL RESTRICTED FUND BALANCE</b>	<b>166,173</b>	<b>149,989</b>	<b>(16,184)</b>	<b>10.79%</b>	<b>172,737</b>
UNRESTRICTED FUND BALANCE					
CAPITAL - BMHCD	2,052,456	2,052,456	0	0.00%	723,928
DONATED CAPITAL	20,318,844	20,318,844	0	0.00%	20,318,844
CURRENT YR NET INCOME (LOSS)	(374,601)	(356,955)	17,646	4.94%	290,479
<b>TOTAL FUND BALANCE</b>	<b>22,162,872</b>	<b>22,164,334</b>	<b>1,462</b>	<b>(0.01)%</b>	<b>21,505,989</b>

RUN DATE: 04/18/19  
RUN TIME: 1805  
RUN USER: DAMEDA

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

	CURRENT MO. MAR 2019	PRIOR MONTH FEB 2019	\$ CHANGE	% CHANGE	PRIOR YEAR MAR 2018
TOTAL LIABILITIES AND FUND BALANCES	22,990,005	22,589,568	(400,437)	1.77%	21,982,862

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

	MAR 2019 ACTUAL	MAR 2018 ACTUAL	\$ VARIANCE	% VARIANCE	MAR 2019 YTD ACTUAL	MAR 2018 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	0	344,244	(344,243.48)	(100)%	0	2,235,285	(2,235,285)	(100.00)%
CCSC DENTAL SURGERY REV	0	344,244	(344,243.48)	(100)%	0	2,235,285	(2,235,285)	(100.00)%
TOTAL PATIENT REVENUE	0	(144,288)	(144,288.37)	100%	44,688	(58,989)	(103,678)	175.76%
DEDUCTIONS FROM REVENUE	0	(144,288)	(144,288.37)	100%	44,688	(58,989)	(103,678)	175.76%
DENTAL SURGERY RD	0	488,532	(488,531.85)	(100)%	(44,688)	2,294,275	(2,338,963)	(101.95)%
TOTAL DEDUCTIONS FROM REVENUE	0	944	410.27	44%	(14,286)	38,270	(52,557)	(137.33)%
NET PATIENT REVENUE	1,354	489,475	(488,121.58)	(100)%	(58,975)	2,332,545	(2,391,520)	(102.53)%
OTHER REVENUE	1,354	489,475	(488,121.58)	(100)%	(58,975)	2,332,545	(2,391,520)	(102.53)%
TOTAL NET OPERATING REVENUE	1,354	489,475	(488,121.58)	(100)%	(58,975)	2,332,545	(2,391,520)	(102.53)%
OPERATING EXPENSES	11,994	64,800	52,806.45	82%	92,088	564,953	472,866	83.70%
SALARIES AND WAGES	1,695	12,396	10,701.12	86%	36,902	117,414	80,513	68.57%
EMPLOYEE BENEFITS	5,992	124,420	118,427.89	95%	56,050	872,913	816,862	93.58%
PROFESSIONAL FEES	727	28,076	27,349.60	97%	9,058	233,235	224,177	96.12%
SUPPLIES	51,189	69,884	18,694.65	27%	487,271	521,458	34,187	6.56%
PURCHASED SERVICES	55,964	58,410	2,446.78	4%	487,586	533,381	45,795	8.59%
DEPRECIATION	19,102	19,131	28.61	0%	171,824	172,361	537	0.31%
RENTS AND LEASES	28,181	28,546	365.16	1%	318,687	337,699	19,011	5.63%
UTILITIES	7,029	8,153	1,123.69	14%	64,017	75,487	11,470	15.19%
INSURANCE	3,307	6,249	2,942.25	47%	21,223	78,718	57,494	73.04%
OTHER EXPENSES	185,178	420,065	234,886.20	56%	1,744,707	3,507,617	1,762,911	50.26%
TOTAL OPERATING EXPENSE	(183,825)	69,411	(253,235.38)	(365)%	(1,803,681)	(1,175,072)	(628,609)	53.50%
NET INCOME FROM OPERATIONS	166,179	176,403	(10,224.55)	(6)%	1,472,864	1,483,219	(10,356)	(0.70)%
NON-OPERATING REVENUE	0	4,482	4,481.64	100%	43,784	17,667	(26,116)	(147.82)%
NON-OPERATING EXPENSE	166,179	171,922	(5,742.91)	(3)%	1,429,080	1,465,552	(36,472)	(2.49)%
NET NON-OPERATING INCOME	(17,646)	241,333	(258,978.29)	(107)%	(374,601)	290,479	(665,081)	(228.96)%
NET INCOME	(17,646)	241,333	(258,978.29)	(107)%	(374,601)	290,479	(665,081)	(228.96)%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESES

RUN DATE: 04/18/19  
 RUN TIME: 1746  
 RUN USER: DAMEDA

CRP 00  
 FTE'S BY DEPARTMENT

	MAR 2019	MAR 2018	(UN)FAVORABLE VARIANCE	% VARIANCE	YTD MAR 2019	YTD MAR 2018	(UN)FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
7200 CCOSC	0.00	12.59	12.59	100.00%	0.00	12.78	12.78	100.00%
8610 ADMINISTRATION	0.30	0.30	0.00	0.00%	0.38	0.31	(0.07)	(24.30)%
TOTAL EMPLOYEE FTE'S	0.30	12.89	12.59	97.67%	0.38	13.08	12.70	97.10%
*** CONTRACT FULL TIME EQUIVALENTS ***								
BLOSS CLINIC	0.00	2.77	2.77	100.00%	0.00	0.31	0.31	100.00%
CCOSC	0.00	0.81	0.81	100.00%	0.00	0.59	0.59	100.00%
PURCHASING	3.68	0.04	(3.64)	(9,157.29)%	0.43	0.38	(0.04)	(11.62)%
MAINTENANCE & PLANT OPERATIONS	0.08	2.96	2.88	97.39%	3.14	2.59	(0.55)	(21.17)%
ACCOUNTING	0.10	0.42	0.32	76.34%	0.11	0.38	0.27	70.86%
ADMINISTRATION	0.04	0.07	0.03	38.44%	0.08	0.12	0.04	34.16%
PERSONNEL	0.00	0.08	0.08	100.00%	0.00	0.09	0.09	100.00%
CLINIC ADMINISTRATION	0.01	0.01	0.00	(4.39)%	0.01	0.01	0.00	(11.65)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL CONTRACT FTE'S	3.91	7.15	3.24	45.31%	3.77	4.48	0.71	15.80%
*** TOTAL FULL TIME EQUIVALENTS ***								
BLOSS CLINIC	0.00	2.77	2.77	100.00%	0.00	0.31	0.31	100.00%
CCOSC	0.00	13.40	13.40	100.00%	0.00	13.37	13.37	100.00%
PURCHASING	3.68	0.04	(3.64)	(9,157.29)%	0.43	0.38	(0.04)	(11.62)%
MAINTENANCE & PLANT OPERATIONS	0.08	2.96	2.88	97.39%	3.14	2.59	(0.55)	(21.17)%
ACCOUNTING	0.10	0.42	0.32	76.34%	0.11	0.38	0.27	70.86%
ADMINISTRATION	0.04	0.37	0.03	6.87%	0.46	0.43	(0.03)	(7.35)%
PERSONNEL	0.00	0.08	0.08	100.00%	0.00	0.09	0.09	100.00%
CLINIC ADMINISTRATION	0.01	0.01	0.00	(4.39)%	0.01	0.01	0.00	(11.65)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL FTE'S	4.21	20.04	15.83	78.98%	4.15	17.56	13.41	76.37%



RECOMMENDATION OF DRAFT CDSC FINAL AUDIT,  
MAY 31, 2018

Audited Financial Statements

Children's Dental Surgery Center  
(A General Partnership)

May 31, 2018

DRAFT

Children's Dental Surgery Center

Audited Financial Statements

May 31, 2018

Report of Independent Auditors.....	1
Balance Sheet.....	3
Statement of Operations.....	4
Statement of Changes in Partners' Equity .....	5
Statement of Cash Flows .....	6
Notes to Financial Statements.....	7

DRAFT

# JWT & Associates, LLP

## Advisory Assurance Tax

1111 E. Herndon Avenue, Suite 211, Fresno, CA 93720

Voice: (559) 431-7708 Fax: (559) 431-7685

### *Report of Independent Auditors*

To The Partners  
Children's Dental Surgery Center  
Atwater, California

### **Report on the Financial Statements**

We have audited the accompanying balance sheets of Children's Dental Surgery Center (the Center) as of May 31, 2018, which comprise the balance sheet as of May 31, 2018, and the related statement of operations and changes in partners' equity and cash flows for the five-months then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

*Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Children's Dental Surgery Center at May 31, 2018, and the results of its operations and its cash flows for the five-months then ended, in conformity with accounting principles generally accepted in the United States of America.

*JWT & Associates, LLP*

Fresno, California  
April 25, 2019

DRAFT

Children's Dental Surgery Center  
(a General Partnership)

Balance Sheet

May 31, 2018

**Assets**

Current assets

Cash and cash equivalents	\$	686,043
Patient accounts receivable, net		307,724
Supplies		45,784
Prepaid expenses		44,588
Total current assets		<u>1,084,139</u>
Property and equipment, net		106,732
Total assets	\$	<u><u>1,190,871</u></u>

**Liabilities and partners' equity**

Current liabilities

Accounts payable and accrued expenses	\$	72,982
Due to Bloss Memorial Healthcare District		3,995,848
Accrued payroll and related liabilities		52,124
Total current liabilities		<u>4,120,954</u>

Total liabilities 4,120,954

Partners' accumulated deficit		(2,930,083)
Total liabilities and partners' equity	\$	<u><u>1,190,871</u></u>

*See Accompanying Notes to Financial Statements*

Children's Dental Surgery Center  
(a General Partnership)

Statement of Operations

Five-Months Ended May 31, 2018

<b>Revenue</b>	
Patient service revenue, net	\$ 1,169,472
Other revenue	5,035
Total revenue	<u>1,174,507</u>
<b>Expenses</b>	
Salaries and employee benefits	307,916
Professional fees	453,304
Purchased services	119,309
Supplies	110,794
Utilities	30,055
Lease and rent	160,608
Depreciation	19,216
Insurance	10,590
Other	24,256
Total expenses	<u>1,236,048</u>
Net income (loss)	<u>\$ (61,541)</u>

*See Accompanying Notes to Financial Statements*

Children's Dental Surgery Center  
(a General Partnership)

Statement of Changes In Partners' Capital

Five-Months Ended May 31, 2018

	<u>Bloss Memorial Healthcare District</u>	<u>U.S. Dental Surgery Centers, Inc.</u>	<u>Total</u>
Partners' deficit, December 31, 2017	\$ (1,864,552)	\$ (1,003,990)	\$ (2,868,542)
Partners' distribution	-	-	-
Net income	(40,002)	(21,539)	(61,541)
Partners' deficit, May 31, 2018	<u>(1,904,554)</u>	<u>(1,025,529)</u>	<u>(2,930,083)</u>

*See Accompanying Notes to Financial Statements*



**Children's Dental Surgery Center  
(a General Partnership)**

**Statement of Cash Flows**

**Five-Months Ended May 31, 2018**

<b>Cash flows from operating activities</b>	
Net loss	\$ (61,541)
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	19,216
Changes in	
Accounts receivable	(114,882)
Other receivables	-
Supplies	(9,753)
Prepaid expenses	28,215
Accounts payable	23,550
Due to Bloss Memorial Healthcare District	570,797
Accrued payroll	15,353
Deferred revenue	(5,000)
Net cash provided by operating activities	<u>465,955</u>
<b>Cash flows from investing activities</b>	
Purchase of property and equipment	<u>(5,779)</u>
Net cash used in investing activities	(5,779)
Net increase in cash and cash equivalents	<u>460,176</u>
Cash and cash equivalents, beginning of year	225,867
Cash and cash equivalents, end of year	<u><u>\$ 686,043</u></u>

*See Accompanying Notes to Financial Statements*

# Children's Dental Surgery Center

## Notes to Financial Statements

May 31, 2018

### **Note 1 - Description of Organization and Summary of Significant Accounting Policies**

**Organization** - Children's Dental Surgery Center (the Center) is a general partnership, pursuant to the provisions of the California Corporation Law. The Center provides dental services to diverse patients in and around San Joaquin County. The partners of the Center are the Bloss Memorial Healthcare District (the District) (65%) and the U.S. Dental Surgery Centers, Inc. (35%). The Center is operated by a governing board comprised of members from the board of the District and its staff and the members and staff of U.S. Dental Surgery Centers, Inc. The Center entered into an agreement to sell certain assets and the operations of the Center to an unrelated entity effective end of business May 31, 2018. The sale was executed, and all necessary transfers and transactions were completed.

**Basis of Financial Statements Preparation** - The accounting policies and financial statements of the Center generally conform to the recommendations of the audit and accounting guide, Health Care Organizations, published by the American Institute of Certified Public Accountants. The financial statements are presented in accordance with the pronouncements of the Financial Accounting Standards Board. The financial statements are presented at May 31, 2018 and for the five-months then ended, at the close of business that day before any transactions or adjustments for the sale.

**Use of Estimates** - The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and cash equivalents** - Cash and cash equivalents include all deposits and investments in highly liquid debt instruments with a maturity of three months or less.

**Patient Accounts Receivable** - The Center reports patient accounts receivable for services rendered at net realizable amounts from third-party payers, patients and others. The Center provides an allowance for doubtful accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions. As a service to the patient, the Center bills third-party payers directly and bills the patient when the patient's liability is determined. Patient accounts receivable are due in full when billed. Accounts are considered delinquent and subsequently written off as bad debts based on individual credit evaluation and specific circumstances of the account.

# Children's Dental Surgery Center

## Notes to Financial Statements

May 31, 2018

### **Note 1 - Description of Organization and Summary of Significant Accounting Policies (continued)**

**Allowance for doubtful accounts** - Accounts receivable are reduced by an allowance for doubtful accounts. In evaluating the collectability of accounts receivable, the Center analyzes its past history and identifies trends for each of its major payer sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payer sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the Center analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary (for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payer has not yet paid, or for payers who are known to be having financial difficulties that make the realization of amounts due unlikely). For receivables associated with self-pay patients and non-contracted insurance (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Center records a provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts. At May 31, 2018, the allowance for doubtful accounts and contractual adjustments was \$64,233.

**Supplies** - Supply inventories are stated at cost, which is determined using the first-in, first-out method.

**Property and Equipment** - Property and equipment are recorded at cost. Depreciation is calculated on the straight-line method over the estimated useful lives of depreciable assets.

**Impairment** - Impairment of long-lived assets is recognized whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. Measurement of the amount of impairment may be based on market values of similar assets or estimates of future discounted cash flows resulting from use and ultimate disposition of the assets.

# Children's Dental Surgery Center

## Notes to Financial Statements

May 31, 2018

### **Note 1 - Description of Organization and Summary of Significant Accounting Policies (continued)**

**Compensated absences** - The Center employees earn vacation benefits at varying rates depending on years of service. Employees also earn sick leave benefits based on varying rates depending on years of service. Both benefits can accumulate up to specified maximum levels. Employees are not paid for accumulated sick leave benefits if they leave either upon termination or before retirement. However, accumulated vacation benefits are paid to an employee upon either termination or retirement. Accrued vacation and sick leave liabilities as of May 31, 2018 was \$2,344.

**Fair value of financial instruments** - The financial statements include financial instruments for which the fair market value may differ from amounts reflected on a historical basis. Financial instruments of the Center consists of cash deposits, accounts receivable, accounts payable and certain accrued liabilities. The Center's other financial instruments generally approximate fair market value based on the short-term nature of these instruments.

**Net patient service revenue** - The Center has agreements with third-party payors that provide for payments to the Center at amounts different from its established rates. Payment arrangements include prospectively determined rates per procedure, reimbursement costs and discounted charges. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

**Grants and contributions** - From time to time, the Center receives grants from various governmental agencies and private organizations. Revenues from grants and contributions are recognized when all eligibility requirements, including time requirements are met.

**Income Taxes** - The Center is a general partnership and as such is not subject to taxation. Each year any net income or loss is passed through to ownership partners based on ownership percentage.

**Subsequent events** - Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are available to be issued. The Center recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing the financial statements. The Center's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the balance sheet but arose after the balance sheet date and before financial statements were available to be issued. The Center has evaluated subsequent events through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

# Children's Dental Surgery Center

## Notes to Financial Statements

May 31, 2018

### Note 1 - Description of Organization and Summary of Significant Accounting Policies (continued)

**Reclassifications** - Certain reclassifications have been made to the 2017 financial statements to conform to the 2018 financial statement presentation. These reclassifications had no effect on the change in partners' equity.

### Note 2 - Cash and cash equivalents

As of May 31, 2018, the Center had deposits in a financial institution in the form of cash amounting to \$685,779.

### Note 3 - Concentration of Credit Risk

The Center grants credit without collateral to its patients and third party payors. Patient accounts receivable from government agencies represent the only concentrated group of credit risk for the Center and management does not believe that there is any credit risk associated with these governmental agencies. Concentration of patient accounts receivable at May 31, 2018 was as follows:

	<u>2018</u>
Medi-Cal	80%
Other third-party payors	20%
	<u>100%</u>

### Note 4 - Property and Equipment

Property and equipment at May 31, 2018 consists of the following:

	<u>2018</u>
Buildings and improvements	\$ 96,752
Equipment	<u>509,774</u>
	606,526
Less accumulated depreciation	<u>(499,794)</u>
	<u>\$ 106,732</u>

# Children's Dental Surgery Center

## Notes to Financial Statements

May 31, 2018

### **Note 5 - Contingencies**

The Center is party to legal proceedings and claims, which arise during the ordinary course of business. In the opinion of management, the ultimate outcome of any claims and litigation will not have a material adverse effect on the center's financial position.

The Center insures its medical malpractice risks under an occurrence basis policy with a limit up to \$5,000,000 and with a \$1,000 deductible per occurrence. Management is unaware of any claims against the Center that would cause expenses for medical malpractice risks to materially exceed the amounts provided. There were no malpractice expenditures for the five-months ended May 31, 2018.

The Center had operating leases for certain facilities. Rental expense under operating leases was \$160,608 for the five-months ended May 31, 2018. All operating leases were either terminated or transferred to the new owner as per the sales agreement at May 31, 2018.

### **Note 6 – Related Party Transactions**

The Center has an amount payable to Bloss Memorial Healthcare District, a related party, at May 31, 2018 of 3,995,848. During the five-months ended May 31, 2018, the net amount advanced to the Center was \$570,797. The payable amount represents support to the Center for payroll and other various expense items.

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

**February Financials**

Income Statement – (blue)

SIERRA KINGS DENTAL SURGERY CENTER  
MONTHLY OPERATING REPORT SUMMARY  
7210 SKDSC

	MAR 2019 ACTUAL	MAR 2018 ACTUAL	\$ VARIANCE	% VARIANCE	MAR 2019 YTD ACTUAL	MAR 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								
OPERATING EXPENSES								
SUPPLIES	0	0	0.00	0%	433	0	(433)	(297.23)%
PURCHASED SERVICES	375	375	0.00	0%	13,407	3,375	(10,032)	0.00%
DEPRECIATION	385	385	0.00	0%	3,464	3,464	0	0.00%
RENTS AND LEASES	19,102	19,007	(95.03)	(1)%	171,824	170,969	(855)	(0.50)%
UTILITIES	893	346	(546.49)	(158)%	5,342	3,613	(1,729)	(47.85)%
OTHER EXPENSES	1,239	1,222	(17.22)	(1)%	11,080	10,875	(205)	(1.89)%
TOTAL OPERATING EXPENSE	21,994	21,335	(658.74)	(3)%	205,550	192,296	(13,254)	(6.89)%
NET INCOME FROM OPERATIONS	(21,994)	(21,335)	(658.74)	3%	(205,550)	(192,296)	(13,254)	6.89%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(21,994)	(21,335)	(658.74)	3%	(205,550)	(192,296)	(13,254)	6.89%



**MARCH PAYROLL, ELECTRONIC PAYMENTS  
& CHECK REGISTER**

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

Payroll			\$9,965.78
<b>Total Payroll</b>			<b><u>\$9,965.78</u></b>

Accounts Payable:

A/P Checks	Bloss	<u>\$140,406.29</u>	<u>\$140,406.29</u>
------------	-------	---------------------	---------------------

**BLOSS**

Auto Debits	\$122.25	
Electronic Payments to Payroll for Hosting Fee	\$500.00	
Electronic Payments to DSCA	<u>\$200,020.25</u>	
Total Auto Debits and Electronic Transfers	<u>\$200,642.50</u>	

**Dental Surgery Center**

**Auto Debits - Old Account**

Bank Fees CCDSC Old Acct	21.57	
Bank Fees CDSC New Acct	<u>22.37</u>	
Total Auto Debits and Electronic Transfers	<u>43.94</u>	<u>\$200,686.44</u>

Electronic Payments - ACH	<u>\$0.00</u>	<u>\$0.00</u>
---------------------------	---------------	---------------

<b>Total Accounts Payable</b>			<b><u>\$341,092.73</u></b>
-------------------------------	--	--	----------------------------

<b>Grand Total Disbursements</b>			<b><u>\$351,058.51</u></b>
----------------------------------	--	--	----------------------------

BLOSS	Payroll Disbursements for		March-19
	Payroll dated		
<b>Earnings</b>	03/05/19	03/20/19	Total
Regular			-
Overtime			-
Vacation			-
Sick			-
Holiday			-
Salary	4,541.67	4,541.67	9,083.34
Double Time			-
Call In			-
On Call			-
Other			-
			-
<b>Total</b>	<b>4,541.67</b>	<b>4,541.67</b>	<b>9,083.34</b>
			-
<b>Deductions</b>			-
FICA (+)	347.43	347.43	694.86
Insurance (-)	-	-	-
Emp Deduction(-)/Reimb(+)	-	-	-
Christmas Fund (-)	-	-	-
Process Fee (+)	93.79	93.79	187.58
			-
<b>Total</b>	<b>441.22</b>	<b>441.22</b>	<b>882.44</b>
			-
			-
<b>Net Payroll</b>	<b>\$ 4,982.89</b>	<b>\$ 4,982.89</b>	<b>9,965.78</b>

RUN DATE: 03/29/19  
 RUN TIME: 1458  
 RUN USER: COOKS

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

C  
 FROM 03/01/19 TO 03/31/19

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
03/07/19	038274	B0060	GLENN ARNOLD	ISSUED	03/07/19	200.00	
			REMITTED TO: ARNOLD, GLENN				
03/07/19	038275	B0109	KORY BILLINGS	ISSUED	03/07/19	100.00	
03/07/19	038276	B0132	CLARK PEST CONTROL	ISSUED	03/07/19	78.00	
03/07/19	038277	B0016	GUARDCO SECURITY SERVICES	ISSUED	03/07/19	11010.58	
03/07/19	038278	B0225	HOFFMAN SECURITY	ISSUED	03/07/19	577.90	
03/07/19	038279	K0034	JOE S RODRIGUEZ	ISSUED	03/07/19	375.00	
03/07/19	038280	K0003	M-D VENTURES	ISSUED	03/07/19	19102.14	
03/07/19	038281	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	03/07/19	2259.76	
03/07/19	038282	B0177	MERCED COUNTY REGISTRAR OF VOTERS	ISSUED	03/07/19	1357.10	
03/07/19	038283	B0064	PETERSON, ALFONSE	ISSUED	03/07/19	200.00	
03/07/19	038284	B0014	PG&E (4705482162-5)	ISSUED	03/07/19	4913.88	
03/07/19	038285	K0044	PG&E (8300477674-2)	ISSUED	03/07/19	659.67	
03/07/19	038286	B0260	ROBERT F. BOESCH	ISSUED	03/07/19	100.00	
03/07/19	038287	B0013	WEST COAST GAS CO, INC.	ISSUED	03/07/19	4732.61	
03/07/19	038288	B0015	WINTON, WATER & SANITARY DISTRICT	ISSUED	03/07/19	72.80	
03/15/19	038289	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	03/15/19	43358.88	
03/15/19	038290	B0060	GLENN ARNOLD	ISSUED	03/15/19	100.00	
			REMITTED TO: ARNOLD, GLENN				
03/15/19	038291	B0109	KORY BILLINGS	ISSUED	03/15/19	200.00	
03/15/19	038292	K0035	CITY OF PARLIER	ISSUED	03/15/19	161.17	
03/15/19	038293	B0132	CLARK PEST CONTROL	ISSUED	03/15/19	480.00	
03/15/19	038294	B0132	CLARK PEST CONTROL	ISSUED	03/15/19	299.00	
03/15/19	038295	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	03/15/19	122.41	
03/15/19	038296	B0253	JOHNSON CONTROLS FIRE PROTECTION LP	ISSUED	03/15/19	2203.17	
03/15/19	038297	B0218	JOHN P. NIEMOTKA	ISSUED	03/15/19	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
03/15/19	038298	B0064	PETERSON, ALFONSE	ISSUED	03/15/19	200.00	
03/15/19	038299	B0042	RALPH TEMPLE	ISSUED	03/15/19	1800.00	
03/15/19	038300	B0260	ROBERT F. BOESCH	ISSUED	03/15/19	100.00	
03/15/19	038301	K0157	TRI POWER SYSTEMS	ISSUED	03/15/19	971.78	
03/22/19	038302	B0027	CITY OF ATWATER (010448-000)	ISSUED	03/22/19	740.37	
03/22/19	038303	B0134	CITY OF ATWATER (020161-000)	ISSUED	03/22/19	654.34	
03/22/19	038304	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	03/22/19	120.70	
03/22/19	038305	B0270	ITSAVVY LLC	ISSUED	03/22/19	318.97	
03/22/19	038306	B0253	JOHNSON CONTROLS FIRE PROTECTION LP	ISSUED	03/22/19	1688.28	
03/22/19	038307	K0003	M-D VENTURES	ISSUED	03/22/19	7432.82	
03/22/19	038308	B0025	MERCED IRRIGATION DISTRICT	ISSUED	03/22/19	259.35	
03/22/19	038309	B0026	MERCED IRRIGATION DISTRICT	ISSUED	03/22/19	13910.02	
03/22/19	038310	B0133	MERCED/MODESTO COMMERCIAL SWEEPERS	ISSUED	03/22/19	240.00	
03/22/19	038311	K0157	TRI POWER SYSTEMS	ISSUED	03/22/19	18817.95	
03/27/19	038312	B0030	HD SUPPLY FACILITIES MAINTENANCE	ISSUED	03/27/19	87.64	
<b>TOTAL \$</b>						<b>140406.29</b>	

Bloss Memorial Healthcare District  
March-19

**Bloss Electronic Transfers**

**Bloss Auto Debits**

Bank Fees - CCDSC Old Acct	21.57
Bank Fees - CDSC New Acct	22.37
Bank Fees - Bloss	122.25
<b>Total</b>	<b><u>166.19</u></b>

Electronic Payments to Payroll for Hosting Fee	500.00
Electronic Payment to DSCA	200,020.25
Electronic Transfer to LAIF	0.00
<b>Total</b>	<b><u>200,520.25</u></b>

**Grand Total** **200,686.44**