
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: November 21, 2018

Phone: (209) 724-4102

Fax: (209) 722-9020

Bloss Memorial Healthcare District will hold their **Finance Committee** meeting on Wednesday November 28, 2018 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 Wednesday, November 28 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
Wednesday, November 28, 2018
1:30 pm.**

AGENDA FOR PUBLIC SESSION

I. CALL TO ORDER	<u>ACTION</u>	<u>EXHIBIT</u>
II. APPROVAL OF AGENDA	*	
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. October 25, 2018 Finance Committee	*	1
V. REVIEW OF DISTRICT FINANCIAL STATEMENTS	*	2
VI. SKDSC FINANCIAL REPORT	*	3
VII. WARRANTS & PAYROLL A. October Payroll, Electronic Payments & Check Register	*	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 2018.		
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, October 25, 2018
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 October 25, 2018 agenda as presented. Motion carried.

PUBLIC COMMENTS

None.

APPROVAL OF FINANCE COMMITTEE MINUTES

A. September 27, 2018 Finance Committee Minutes, Exhibit 1

A motion was made / seconded, (Kory Billings / Edward Lujano) to approve and accept the September 27, 2018 Finance Committee Minutes as presented, Exhibit 1. Motion carried.

REVIEW OF DISTRICT FINANCIAL STATEMENTS, EXHIBIT 2

Dawnita Castle, CFO, report that the BMHD statements for September 2018 operating cash balance was at \$3,169,573 and Days Cash On Hand were at 676 days, this did exclude \$158,000 that was payable to the dental surgery centers. It is on the Cash Balance sheet, but she does exclude that amount so that BMHD knows exactly how much money BMHD has.

During the month of September 2018 BMHD recorded total revenues in the amount of \$166,039 and total expenses, excluding depreciation in the amount of \$140,703. The depreciation expense

for September 2018 was \$44,156. BMHD had a total net gain before depreciation of \$25,337 and a net loss of \$18,819 after depreciation.

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

A. Recommendation of FYE 2018 Audit, Exhibit 2a

Dawnita Castle, CFO, reported that the audit had been updated to reflect that on pages 3 and 19 the correction was in discussing the 2 dental surgery centers. Of the sale of the 2 dental surgery centers, BMHD made a profit of \$1,060,524 and with that CCDSC had a profit of \$1,851,149 and a loss with CDSC in the amount of \$790,624. The auditor did have to do a reclassification as she was slightly off on the loss for CDSC.

John Blomberg & Accountancy prepared the audit. They have the accounting department download all of the GL accounts and he is looking for anything that is material over \$20,000. The auditor researches these and looks for material errors either by fraud or human error. She requested that he really review the profit and loss on the 2 dental surgery centers as she was new to this.

For the month of June we have a statement that shows an excess of \$1,328,529 and this includes total operating and non-operating revenues of \$5,950,064 and expenses of \$4,621,535.

Kory Billings asked how the auditor chooses \$20,000. Dawnita Castle replied that this is normal auditor practice. They take \$20,000, or some auditors will take \$10,000 and review certain accounts to tie to that amount.

A motion was made /seconded, (Kory Billings / Edward Lujano) to recommend the audit for approval to the full board, Exhibit 2a. Motion carried.

SKDSC FINANCIAL REPORT, EXHIBIT 3

Dawnita Castle reported that SKDSC had a \$21,750 loss for September 2018.

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

Edward Lujano visited SKDSC and there is some neglect on the grounds, he reached out to the gardener and he will fix some broken sprinklers. He also took David Thompson to visit the site for a potential opportunity and this will be discussed in closed session.

WARRANTS AND PAYROLL

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

Dawnita Castle commented that on the auto debits, \$308,736 payable to Dental Surgery Centers of America (DSCA) which are their patient payments. This money was not BMHD's but was issued out of the cash accrual. Everything that is being issued out is shown on the disbursement report.

A motion was made/seconded, (Kory Billings / Edward Lujano) to approve and accept the September 2018 Total Payroll in the amount \$7,527.65 and Total Accounts Payable in the amount of \$481,978.42 for a total Grand Total Disbursement of \$489,506.07, Exhibit 4. Motion carried.

Kory Billings asked of the \$489,506.07 what of that is still going to the dental surgery centers. Dawnita Castle replied that the \$308,736 was what BMHD had issued out during the month of September and DSCA had an outstanding balance of \$158,000 that had hit at the end for both dental surgery centers issued out in October.

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 Wednesday, November 28, 2018 at 1:30 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 October 2018**

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 \$3,704 for the month compared to a net loss of \$18,418 last year. Expenses include \$21,384 of SKDSC costs.

The October 31, Operating Cash Balance was \$3,306,778 and Days Cash On Hand was 676 Days*. In September the DCH was 676 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 :

	Oct-18	Oct-17	VARIANCE *	%	Y-T-D Oct-18	Y-T-D Oct-17	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	209,440	(209,440)	-100.00%	(44,688)	819,802	(864,490)	-105.45%
Other Operating Revenue	21,277	170	21,107	12386.50%	(28,479)	6,730	(35,209)	-523.17%
Total Net Operating Revenue	21,277	209,611	(188,334)	-89.85%	(73,168)	826,532	(899,700)	-108.85%
Operating Expenses Excluding Depreciation	139,636	321,164	181,528	56.52%	599,785	1,338,313	738,528	55.18%
Net Operating Income (Loss) Before Depreciation	(118,359)	(111,553)	(6,806)	-6.10%	(672,953)	(511,781)	(161,172)	-31.49%
Net Non Operating-Gains/Losses	(18,821)	1,864	(20,685)	-1109.71%	(11,357)	11,766	(23,123)	-196.52%
Gain/Loss on Investments	0	(37,647)	(37,647)	100.00%	0	(201,461)	201,461	100.00%
CDSC Gain/Losses	140,884	128,918	(11,966)	-9.28%	614,888	512,256	102,632	20.04%
All Other Non-Operating Gains/Losses	122,063	93,135	(28,928)	-31.06%	603,531	322,561	280,970	87.11%
Total Net Non-Operating Income: Losses/Gains	3,704	(18,418)	22,122	-120.11%	(69,422)	(189,220)	119,798	-63.31%
Total Net Income (Loss) Before Depreciation	53,349	59,509	(6,160)	-10.35%	216,474	239,117	(22,643)	-9.47%
Depreciation Expense	(49,645)	(77,927)	28,282	-36.29%	(285,896)	(428,337)	142,441	-33.25%
Net Income (Loss) After Depreciation								

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

Bloss Memorial HealthCare District
 Operations Summary Report
 Four Months Ending October 31, 2018

BMHD FULL TIME EQUIVALENTS SUMMARY :

(See FTE report included in Financial Reports for detail)

	Oct-18	Oct-17	VARIANCE	%	Y-T-D Oct-18	Y-T-D Oct-17	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	0.30	12.56	12.26	97.61%	0.48	13.23	12.75	96.37%
CONTRACT FTE'S	4.30	3.71	(0.59)	-15.90%	4.00	4.25	0.25	5.88%
TOTAL FTE'S	4.60	16.27	11.67	71.73%	4.48	17.48	13.00	74.37%

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

Full Time Equivalent - Employees for the month are 97.61% less than the prior year with 12.26 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	12.26	12.93	Less Department
All other departments < 1 fe var	0.00	(0.18)	Various departments less than 1 fe variance.
	12.26	12.75	Brackets () indicate a decrease (favorable) variance

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 OCT 2018

	CURRENT MO. OCT 2018	PRIOR MONTH SEP 2018	\$ CHANGE	% CHANGE	PRIOR YEAR OCT 2017
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	1,779,620	2,235,683	(456,064)	(20.40)%	754,648
CDSC CASH - NEW GENERAL CHK	46,170	31,771	14,400	45.32%	0
CDSC CASH - GENERAL CHECKING	347,724	169,442	178,282	105.22%	0
CCDSC-GENERAL CHECKING	77,631	65,848	11,783	17.89%	12,863
CCDSC-GENERAL CHECKING	547,104	315,690	231,414	73.30%	536,740
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	340,234	340,572	(338)	(0.10)%	143,777
LAIF - FUNDED DEPRECIATION	159,887	159,517	370	0.23%	57,142
CCDSC CHANGE FUNDS	0	0	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	244,185	257,254	(13,069)	(5.08)%	250,253
MARKETABLE SECURITIES GRANTS	102,626	108,378	(5,752)	(5.31)%	106,272
TOTAL CASH AND EQUIVALENTS	3,655,180	3,694,153	(38,973)	(1.06)%	1,872,295
PATIENT ACCOUNTS RECEIVABLE					
A/R BAD DEBT	0	0	0	0.00%	363,840
CCDSC A/R OPEN DENT	0	0	0	0.00%	465,038
TOTAL PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	828,878
ALLOWANCES					
ALLOWANCE - B.D. COLLECTIONS	0	0	0	0.00%	(363,840)
CCDSC ALLOWANCE - OPEN DENT	0	0	0	0.00%	(146,745)
TOTAL ALLOWANCES	0	0	0	0.00%	(510,585)
NET PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	318,292
OTHER RECEIVABLES					
DSCA RECEIVABLE	1,349	29,633	(28,284)	(95.45)%	0
RENT RECEIVABLE	(18,517)	200	(18,717)	(9,358.50)%	(1,583)
PROPERTY TAX RECEIVABLE	128,180	96,135	32,045	33.33%	108,040
CDSC PROFIT ACCRUAL	0	0	0	0.00%	(201,461)
CFHC INC RECEIVABLE	1,349	23,642	(22,292)	(94.29)%	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
OTHER ACCOUNTS RECEIVABLE	8,780	1,945	6,835	351.42%	0

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 OCT 2018

	CURRENT MO. OCT 2018	PRIOR MONTH SEP 2018	\$ CHANGE	% CHANGE	PRIOR YEAR OCT 2017
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	2,271,142	2,301,555	(30,413)	(1.32)%	(95,004)
INVENTORY					
CCDSC INVENTORY	0	0	0	0.00%	31,304
CCDSC TAX ON INVENTORY ITEMS	0	0	0	0.00%	(2,485)
TOTAL INVENTORY	0	0	0	0.00%	28,819
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	61,481	47,509	13,971	29.41%	42,449
PREPAID EXPENSE - SYSTEM	821	949	(128)	(13.49)%	10,819
PREPAID EXPENSE - MANUAL	6,804	9,059	(2,255)	(24.89)%	5,265
CCDSC PREPAID EXP - MANUAL	0	0	0	0.00%	3,852
TOTAL PREPAID EXPENSES AND DEPOSITS	69,105	57,517	11,588	20.15%	62,385
TOTAL CURRENT ASSETS	5,995,427	6,053,225	(57,798)	(0.95)%	2,186,788
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	21,694,629	21,694,629	0	0.00%	21,667,198
CASTLE FACILITY	43,036	43,036	0	0.00%	31,367
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	129,131	126,551	2,580	2.04%	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
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
 OCT 2018

	CURRENT MO. OCT 2018	PRIOR MONTH SEP 2018	\$ CHANGE	% CHANGE	PRIOR YEAR OCT 2017
TOTAL PROPERTY PLANT AND EQUIPMENT	33,301,517	33,298,938	2,580	0.01%	33,395,871
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMENTS	(115,671)	(115,300)	(371)	0.32%	(111,136)
ACCUM DEPREC - BLDGS & IMPROV	(8,899,143)	(8,850,793)	(48,351)	0.55%	(8,321,228)
CCDSC ACCUM DEPREC BLDG IMP	0	0	0	0.00%	(3,907)
ACCUM DEPREC - FIXED EQUIP	(1,980,525)	(1,978,289)	(2,236)	0.11%	(1,917,670)
ACCUM DEPREC - LEASEHOLD IMPRV	(41,060)	(40,653)	(407)	1.00%	(35,827)
SKDSCACCUM DEPREC-LEASE IMPROV	(29,152)	(28,767)	(385)	1.34%	(24,534)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,471,534)	(4,469,934)	(1,600)	0.04%	(4,463,753)
SKDSC ACCUM DEPREC-MAJORMV EQU	(712,298)	(712,298)	0	0.00%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	0	0	0	0.00%	(6,906)
ACCUM DEPREC - MINOR EQUIPMENT	(575,455)	(575,455)	0	0.00%	(574,394)
SKDSC ACCUM DEPREC-MINOR EQUIP	(64,007)	(64,007)	0	0.00%	(64,007)
CCDSC ACCUM DEPREC MINOR EQUIP	0	0	0	0.00%	(48,678)
TOTAL ACCUMULATED DEPRECIATION	(16,888,845)	(16,835,496)	(53,349)	0.32%	(16,284,338)
NET PROPERTY, PLANT, AND EQUIPMENT	16,412,672	16,463,442	(50,770)	(0.31)%	17,111,533
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	178,445	178,445	0	0.00%	167,188
TOTAL RESTRICTED ASSETS	178,445	178,445	0	0.00%	167,188
OTHER ASSETS					
CDSC RECEIVABLE	0	0	0	0.00%	3,507,681
INVESTMENT IN CDSC	0	0	0	0.00%	(1,773,233)
TOTAL OTHER ASSETS	0	0	0	0.00%	1,734,448
TOTAL ASSETS LIMITED AS TO USE	16,591,117	16,641,887	(50,770)	(0.31)%	19,013,169
TOTAL ASSETS	22,586,544	22,695,112	(108,568)	(0.48)%	21,199,957
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 OCT 2018

	CURRENT MO. OCT 2018	PRIOR MONTH SEP 2018	\$ CHANGE	% CHANGE	PRIOR YEAR OCT 2017
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	45,791	25,270	(20,521)	81.21%	125,061
CCDSC ACCOUNTS PAYABLE-VENDORS	0	0	0	0.00%	12,152
ACCOUNTS PAYABLE - ACCRUALS	26,930	27,943	1,013	(3.63)%	26,148
AP ACCRUALS CCDSC	0	0	0	0.00%	13,692
ACCOUNTS PAYABLE - OTHER	88,333	108,939	20,606	(18.92)%	78,549
CASTLE INC PAYABLE	27,437	26,233	(1,204)	4.59%	31,120
DSCA PAYABLE	1,282	158,985	157,703	(99.19)%	0
AP OTHER CCDSC	0	0	0	0.00%	4,500
CONTINGENCY ACCRUAL	0	0	0	0.00%	3,000
TOTAL ACCOUNTS PAYABLE	189,773	347,370	157,597	(45.37)%	294,220
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	4,333	6,888	2,555	(37.09)%	57,953
ACCRUED VACATION	24,610	23,373	(1,237)	5.29%	33,754
FICA PAYABLE	332	527	196	(37.09)%	4,415
PENSION PLAN ACCRUAL	2,523	2,123	(400)	18.84%	12,242
OTHER PAYROLL PAYABLES	357	1,336	979	(73.29)%	3,414
CHRISTAMS CLUB CASH	0	0	0	0.00%	5,670
TOTAL ACCRUED PAYROLL	32,155	34,248	2,093	(6.11)%	117,448
OTHER CURRENT LIABILITIES					
DEFERRED REVENUE	100,768	0	(100,768)		6,667
TOTAL OTHER CURRENT LIABILITIES	(100,768)	0	(100,768)		(6,667)
INTERCORPORATE TRANSFERS					
TOTAL CURRENT LIABILITIES	322,695	381,617	58,922	(15.44)%	418,335
LONG TERM LIABILITIES					
TOTAL LIABILITIES	322,695	381,617	58,922	(15.44)%	418,335
FUND BALANCES					
UNG GOODWIN TRUST	178,445	178,445	0	0.00%	167,188
TOTAL RESTRICTED FUND BALANCE	178,445	178,445	0	0.00%	167,188
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)	(285,896)	(236,251)	49,645	21.01%	(428,337)

RUN DATE: 11/20/18
RUN TIME: 1252
RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

PAGE 5

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
DETAIL BALANCE SHEET
PRIOR MONTH COMPARISON
OCT 2018

	CURRENT MO. OCT 2018	PRIOR MONTH SEP 2018	\$ CHANGE	% CHANGE	PRIOR YEAR OCT 2017
TOTAL FUND BALANCE	22,263,849	22,313,494	49,645	(0.22)%	20,781,623
TOTAL LIABILITIES AND FUND BALANCES	22,586,544	22,695,112	108,568	(0.48)%	21,199,957

BLOSS MEMORIAL HEALTHCARE DISTRICT
 SUMMARY INCOME STATEMENT
 PRIOR YEAR COMPARISON
 OCT 2018

	OCT 2018 ACTUAL	OCT 2017 ACTUAL	\$ VARIANCE	% VARIANCE	OCT 2018 YTD ACTUAL	OCT 2017 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	0	220,464	(220,463.58)	(100)%	0	853,209	(853,209)	(100.00)%
CCDSC DENTAL SURGERY REV	0	220,464	(220,463.58)	(100)%	0	853,209	(853,209)	(100.00)%
TOTAL PATIENT REVENUE	0	11,023	11,023.18	100%	44,688	33,408	(11,281)	(33.77)%
DEDUCTIONS FROM REVENUE	0	11,023	11,023.18	100%	44,688	33,408	(11,281)	(33.77)%
DENTAL SURGERY RD	0	209,440	(209,440.40)	(100)%	(44,688)	819,802	(864,490)	(105.45)%
TOTAL DEDUCTIONS FROM REVENUE	0	170	21,107.24	12,412%	(28,479)	6,730	(35,210)	(523.16)%
NET PATIENT REVENUE	21,277	209,611	(188,333.16)	(90)%	(73,168)	826,532	(899,700)	(108.85)%
OTHER REVENUE	21,277	209,611	(188,333.16)	(90)%	(73,168)	826,532	(899,700)	(108.85)%
TOTAL NET OPERATING REVENUE	21,277	209,611	(188,333.16)	(90)%	(73,168)	826,532	(899,700)	(108.85)%
OPERATING EXPENSES	11,443	62,614	51,170.29	82%	31,440	261,425	229,985	87.97%
SALARIES AND WAGES	1,663	13,973	12,310.04	88%	7,789	49,853	42,065	84.38%
EMPLOYEE BENEFITS	6,249	94,046	87,796.80	93%	27,718	359,964	332,247	92.30%
PROFESSIONAL FEES	563	22,196	21,633.03	98%	5,639	113,400	107,762	95.03%
SUPPLIES	47,530	52,079	4,548.51	9%	238,211	219,150	(19,060)	(8.70)%
PURCHASED SERVICES	53,349	59,509	6,160.18	10%	216,474	239,117	22,643	9.47%
DEPRECIATION	19,102	19,131	28.61	0%	76,314	76,428	115	0.15%
RENTS AND LEASES	44,171	40,378	(3,792.38)	(9)%	175,707	185,343	9,636	5.20%
UTILITIES	7,029	8,262	1,232.69	15%	27,034	34,724	7,690	22.15%
INSURANCE	1,886	8,486	6,600.34	78%	9,936	38,025	28,089	73.87%
OTHER EXPENSES	1,886	8,486	6,600.34	78%	9,936	38,025	28,089	73.87%
TOTAL OPERATING EXPENSE	192,985	380,673	187,688.11	49%	816,259	1,577,430	761,171	48.25%
NET INCOME FROM OPERATIONS	(171,708)	(171,063)	(645.05)	0%	(889,426)	(750,898)	(138,528)	18.45%
NON-OPERATING REVENUE	140,883	93,136	47,747.46	51%	629,641	322,637	307,004	95.15%
NON-OPERATING EXPENSE	18,821	0	(18,820.64)		26,111	77	(26,034)	(34,053.97)%
NET NON-OPERATING INCOME	122,063	93,136	28,926.82	31%	603,530	322,561	280,970	87.11%
NET INCOME	(49,645)	(77,927)	28,281.77	(36)%	(285,896)	(428,337)	142,441	(33.25)%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESES

Castle Family Health Centers GL **LIVE**

RUN DATE: 11/20/18
 RUN TIME: 0826
 RUN USER: DAMEDA

	CRP 00							
	FTE'S BY DEPARTMENT							
	OCT 2018	OCT 2017	(UN) FAVORABLE VARIANCE	% VARIANCE	YTD OCT 2018	YTD OCT 2017	(UN) FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
7200 CCOSC	0.00	12.26	12.26	100.00%	0.00	12.93	12.93	100.00%
8610 ADMINISTRATION	0.30	0.30	0.00	0.00%	0.48	0.30	(0.18)	(58.86)%
TOTAL EMPLOYEE FTE'S	0.30	12.56	12.26	97.61%	0.48	13.23	12.75	96.40%
*** CONTRACT FULL TIME EQUIVALENTS ***								
CCOSC	0.00	0.48	0.48	100.00%	0.00	0.50	0.50	100.00%
PURCHASING	0.05	0.04	(0.01)	(22.86)%	0.03	0.03	0.01	15.65%
MAINTENANCE & PLANT OPERATIONS	4.06	2.66	(1.40)	(52.63)%	3.74	3.14	(0.61)	(19.37)%
ACCOUNTING	0.11	0.31	0.20	65.57%	0.13	0.35	0.22	62.50%
ADMINISTRATION	0.07	0.11	0.03	31.49%	0.08	0.13	0.05	37.12%
PERSONNEL	0.00	0.10	0.10	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	0.87%
TOTAL CONTRACT FTE'S	4.30	3.71	(0.59)	(15.88)%	4.00	4.25	0.26	6.02%
*** TOTAL FULL TIME EQUIVALENTS ***								
CCOSC	0.00	12.74	12.74	100.00%	0.00	13.43	13.43	100.00%
PURCHASING	0.05	0.04	(0.01)	(22.86)%	0.03	0.03	0.01	15.65%
MAINTENANCE & PLANT OPERATIONS	4.06	2.66	(1.40)	(52.63)%	3.74	3.14	(0.61)	(19.37)%
ACCOUNTING	0.11	0.31	0.20	65.57%	0.13	0.35	0.22	62.50%
ADMINISTRATION	0.37	0.41	0.03	8.17%	0.56	0.43	(0.13)	(29.78)%
PERSONNEL	0.00	0.10	0.10	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	0.87%
TOTAL FTE'S	4.60	16.27	11.67	71.74%	4.47	17.48	13.01	74.41%

**SIERRA KINGS DENTAL SURGERY CENTER (SKDSC)
BLOSS FINANCE COMMITTEE
Period Ended October 2018**

October Financials

Income Statement – **(blue)**

Castle Family Health Centers GL **LIVE**

SIERRA KINGS DENTAL SURGERY CENTER
MONTHLY OPERATING REPORT SUMMARY
7210 SKDSC

	OCT 2018 ACTUAL	OCT 2017 ACTUAL	\$ VARIANCE	% VARIANCE	OCT 2018 YTD ACTUAL	OCT 2017 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	0.00%
OPERATING EXPENSES								
PURCHASED SERVICES	375	375	0.00	0%	1,575	1,500	(75)	(4.99)%
DEPRECIATION	385	385	0.00	0%	1,540	1,540	0	0.00%
RENTS AND LEASES	19,102	19,007	(95.03)	(1)%	76,314	75,934	(380)	(0.50)%
UTILITIES	300	399	99.06	25%	1,765	1,746	(19)	(1.11)%
OTHER EXPENSES	1,222	1,192	(29.82)	(3)%	4,886	4,767	(119)	(2.50)%
TOTAL OPERATING EXPENSE	21,384	21,358	(25.79)	0%	86,079	85,486	(593)	(0.69)%
NET INCOME FROM OPERATIONS	(21,384)	(21,358)	(25.79)	0%	(86,079)	(85,486)	(593)	0.69%
NON-OPERATING EXPENSE			0.00	0%		0	0	0.00%
NET NON-OPERATING INCOME			0.00	0%		0	0	0.00%
NET INCOME	(21,384)	(21,358)	(25.79)	0%	(86,079)	(85,486)	(593)	0.69%

OCTOBER PAYROLL, ELECTRONIC PAYMENTS
& CHECK REGISTER

Bloss Memorial Healthcare District
 Payroll, Accounts Payable and Funds Disbursements - Summary
 Month of October-18

Payroll			\$17,093.73
Total Payroll			<u><u>\$17,093.73</u></u>

Accounts Payable:

A/P Checks	Bloss	<u>\$141,879.36</u>	<u>\$141,879.36</u>
------------	-------	---------------------	---------------------

BLOSS

Auto Debits	\$105.82	
Electronic Payments to Castle on Payable	\$26,233.25	
Electronic Payments to DSCA	<u>\$584,645.15</u>	
Total Auto Debits and Electronic Transfers	<u>\$610,984.22</u>	

**Central California Dental Surgery Center
 Auto Debits - Old Account**

Bank Fees	<u>13.35</u>	
Total Auto Debits and Electronic Transfers	<u>13.35</u>	<u>\$610,997.57</u>

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

Total Accounts Payable			<u><u>\$752,876.93</u></u>
-------------------------------	--	--	----------------------------

Grand Total Disbursements			<u><u>\$769,970.66</u></u>
----------------------------------	--	--	----------------------------

BLOSS	Payroll Disbursements for		October-18
	Payroll dated		
	10/05/18	10/20/18	Total
Earnings			
Regular			-
Overtime			-
Vacation			-
Sick			-
Holiday			-
Salary	4,333.33	4,333.33	8,666.66
Double Time			-
Call In			-
On Call			-
Other			-
Dental Surgery Centers - Marketing	1,277.50	1,610.00	2,887.50
CFHC - Marketing	1,277.50	1,610.00	2,887.50
			-
Total	6,888.33	7,553.33	14,441.66
			-
Deductions			-
FICA (+)	526.96	577.83	1,104.79
Insurance (-)	(91.97)	(91.97)	(183.94)
Emp Deduction(-)/Reimb(+)	734.12	-	734.12
Christmas Fund (-)			-
Process Fee (+)	599.97	397.13	997.10
			-
Total	1,769.08	882.99	2,652.07
			-
			-
Net Payroll	\$ 8,657.41	\$ 8,436.32	17,093.73

RUN DATE: 10/30/18
 RUN TIME: 1648
 RUN USER: COOKS

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

C
 FROM 10/01/18 TO 10/31/18

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
10/04/18	038073	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	10/04/18	20000.00	
10/04/18	038074	B0060	GLENN ARNOLD	ISSUED	10/04/18	200.00	
			REMITTED TO: ARNOLD, GLENN				
10/04/18	038075	B0109	KORY BILLINGS	ISSUED	10/04/18	200.00	
10/04/18	038076	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	10/04/18	6835.00	
10/04/18	038077	B0132	CLARK PEST CONTROL	ISSUED	10/04/18	1415.00	
10/04/18	038078	B0016	GUARDCO SECURITY SERVICES	ISSUED	10/04/18	9754.25	
10/04/18	038079	B0225	HOFFMAN SECURITY	ISSUED	10/04/18	577.90	
10/04/18	038080	B0059	LLOYD WEAVER	ISSUED	10/04/18	100.00	
10/04/18	038081	K0003	M-D VENTURES	ISSUED	10/04/18	19102.14	
10/04/18	038082	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	10/04/18	4941.45	
10/04/18	038083	B0014	PG&E (4705482162-5)	ISSUED	10/04/18	5643.50	
10/04/18	038084	B0130	RPC FRESNO, INC.	ISSUED	10/04/18	2895.00	
10/04/18	038085	B0102	THE HARTFORD	ISSUED	10/04/18	14.50	
10/04/18	038086	B0056	CARDMEMBER SERVICE-XXXXXXXXXX9140	ISSUED	10/04/18	1500.00	
10/10/18	038087	B0262	UNITED FLOOR COVERING - CARPET ONE	ISSUED	10/10/18	904.71	
10/11/18	038088	B0159	CAHHS	ISSUED	10/11/18	264.00	
10/11/18	038089	B0030	HD SUPPLY FACILITIES MAINTENANCE	ISSUED	10/11/18	227.26	
10/11/18	038090	K0034	JOE S RODRIGUEZ	ISSUED	10/11/18	449.84	
10/11/18	038091	B0218	JOHN P. NIEMOTKA	ISSUED	10/11/18	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
10/11/18	038092	B0042	RALPH TEMPLE	ISSUED	10/11/18	1440.00	
10/11/18	038093	B0261	THE NEENAN COMPANY, LLLP	ISSUED	10/11/18	736.00	
10/11/18	038094	B0013	WEST COAST GAS CO. INC.	ISSUED	10/11/18	1635.29	
10/11/18	038095	B0015	WINTON, WATER & SANITARY DISTRICT	ISSUED	10/11/18	72.80	
10/16/18	038096	B0111	JAMES G PARKER, INS ASSOC	ISSUED	10/16/18	21000.00	
10/19/18	038097	B0026	MERCED IRRIGATION DISTRICT	ISSUED	10/19/18	27290.49	
10/19/18	038098	B0216	BLOMBERG & GRIFFIN ACCOUNTANCY	ISSUED	10/19/18	6750.00	
10/19/18	038099	B0027	CITY OF ATWATER (010448-000)	ISSUED	10/19/18	816.94	
10/19/18	038100	B0134	CITY OF ATWATER (020161-000)	ISSUED	10/19/18	654.34	
10/19/18	038101	K0035	CITY OF PARLIER	ISSUED	10/19/18	214.50	
10/19/18	038102	B0030	HD SUPPLY FACILITIES MAINTENANCE	ISSUED	10/19/18	3068.18	
10/19/18	038103	B0025	MERCED IRRIGATION DISTRICT	ISSUED	10/19/18	326.74	
10/19/18	038104	B0226	NONSTOP ADMIN. & INS. SRVCS, INC.	ISSUED	10/19/18	821.00	
10/19/18	038105	B0218	JOHN P. NIEMOTKA	ISSUED	10/19/18	405.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
10/19/18	038106	K0057	SOCAL GAS (090 828 6930 7)	ISSUED	10/19/18	14.79	
10/26/18	038107	B0132	CLARK PEST CONTROL	ISSUED	10/26/18	78.00	
10/26/18	038108	B0241	HIGGS, FLETCHER & MACK LLP	ISSUED	10/26/18	60.00	
10/26/18	038109	B0133	MERCED/MODESTO COMMERCIAL SWEEPERS	ISSUED	10/26/18	240.00	
10/26/18	038110	B0091	OFFICE DEPOT	ISSUED	10/26/18	96.71	
			REMITTED TO: OFFICE DEPOT (32544746)				
10/26/18	038111	B0021	PG&E (1384254881-3)	ISSUED	10/26/18	436.20	
10/26/18	038112	B0020	PG&E (1873896591-4)	ISSUED	10/26/18	297.83	
TOTAL \$						141879.36	

Bloss Memorial Healthcare District
September-18

Bloss Electronic Transfers

Bloss Auto Debits

Bank Fees - CCDSC OLD ACCT	13.35
Bank Fees - Bloss	105.82
Total	<u>119.17</u>

Electronic Payments to Castle on Payable	26,233.25
Electronic Payment to DSCA	584,645.15
Electronic Transfer to LAIF	0.00
Total	<u>610,878.40</u>

Grand Total	<u>610,997.57</u>
--------------------	--------------------------