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# 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:** January 21, 2022

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

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

Bloss Memorial Healthcare District will hold their next **Finance Committee** meeting on Thursday, January 27, 2022 at 1:30 pm in the Board Room at 3605 Hospital Road, Atwater, Ca 95301.

Bloss Memorial Healthcare District will hold their next Board of Directors meeting on Thursday, January 27, 2022 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)**  
**3605 Hospital Road, Atwater, CA 95301**  
**FINANCE COMMITTEE MEETING**  
**BOARD ROOM**  
**Thursday, January 27, 2022**  
**1:30 pm.**

**AGENDA FOR PUBLIC SESSION**

**I. CALL TO ORDER**

**ACTION**

**EXHIBIT**

**Members of the public may listen to the meeting and offer public comment telephonically by calling 1-681-999-0313 and entering Access Code 328959. Please turn your cell phone or other electronic device to non-audible mode or mute.**

**II. APPROVAL OF AGENDA**

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**Make findings in accordance with AB 361 for teleconferenced meeting. In compliance with AB 361 (2021) and in order to conduct teleconference meetings not subject to the usual Brown Act teleconference rules, the Board will consider the circumstances regarding the state of emergency declared by the Governor regarding the COVID-19 pandemic which continues in existence; and the continued recommendations or impositions by State and local officials to promote social distancing; and whether the continued presence of COVID-19 in the State directly impacts the ability of the Board to meet in person.**

**III. PUBLIC COMMENTS**

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

**IV. APPROVAL OF FINANCE COMMITTEE MINUTES**

A. January 6, 2022 Finance Committee Minutes \* 1

**V. REVIEW OF DISTRICT FINANCIAL STATEMENTS**

\* 2

**VI. WARRANTS & PAYROLL**

A. December Payroll, Electronic Payments & Check Register \* 3

**VII. OLD BUSINESS**

**VIII. DISCUSSION**

**IX. AGENDA FOR CLOSED SESSION**

**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, January 6, 2022  
1:30 p.m.**

Committee: Edward Lujano, CEO; Dawnita Castle, Chief Financial Officer; Fily Cale, Executive Assistant; Alfonse Peterson, Committee Chair; Kory Billings, Committee Member and Jenna Anderson, Legal Counsel @ 1:44 pm

Others Present: None

Absent: None

**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, (Kory Billings / Edward Lujano) to approve the November 30, 2021 agenda as presented. Motion carried.**

**PUBLIC COMMENTS**

None.

**APPROVAL OF FINANCE COMMITTEE MINUTES**

A. November 30, 2021 Finance Committee Meeting Minutes, Exhibit 1

**A motion was made / seconded, (Kory Billings / Edward Lujano) to approve the November 30, 2021 Finance Committee meeting minutes as presented, Exhibit 1. Motion carried.**

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

Dawnita Castle, CFO, discussed a few issues with the financial accounting system. In 2003, BMHD had purchased Meditech, an accounting software for almost \$700,000, it was a great system that went from start to finish. As BMHD and CFHC split, CFHC took over the monthly

cost on that software of \$2,414. BMHD and CFHC financials was kept segregated. Meditech has 3 servers and unfortunately that server has gone down.

CFHC is in the process of transitioning into Blackbaud, they are able to upload financials and it is cloud based. The cost for BMHD is too much for that kind of system.

She is looking into QuickBooks for BMHD again as they had it years ago for the surgery centers. For 4 users for 4 years, the cost would be \$1,500 annually and for 5 users would be \$1,800 annually. QuickBooks is okay for smaller companies but when you get into a larger company, and BMHD wants to grow, this is something that BMHD will want to look at and purchase a different system in the future.

Alfonse Peterson asked if this would be QuickBooks on line or the software. Dawnita Castle replied that there is already the QuickBooks and its downloaded on to the PC's from a prior time, BMHD will need to buy the licensing. Every year the licensing will need to be renewed, but it is not cloud based, although she has not researched it all.

Kory Billings commented that he uses QuickBooks Pro Edition and it may be a different Pro Edition than what meets the needs, but his is all cloud based. No matter where he is at or what computer he can sign on to. Given what BMHD has now, QuickBooks will manage everything that they need.

Dawnita Castle mentioned that when BMHD had QuickBooks they were reporting financials for the surgery the centers. What she does not like about QuickBooks is, if you have somebody in there that doesn't know accounting, they can click into QuickBooks and delete invoices. It should be a system where it is locked and you can't do anything to change it other than reverse a journal entry, that's an accountant perspective. But it is sufficient enough for BMHD right now.

Kory Billings replied that the system he uses does allow you to set up user preferences. His staff can get into their GL accounts, but they can't get into the corporate GL accounts. She will look into the cloud based as well. Kory Billings commented that this is well within Edward Lujano's parameters to pursue.

Kory Billings commented that this is a great beginning of the final separation phase between BMHD and CFHC.

Dawnita Castle reviewed percentage investment fees with the committee.

Ted Williams of Wells Fargo Bank reached out to her and he does want to have a meeting and discuss the Ung Goodwin Trust. He wants to have a meeting with regional specialist who has a law background and has worked with national non-profits. He said that the reason they keep taking from the principle is because of an IRS law about private foundations. She will set up a meeting with Wells Fargo. Kory Billings commented that he will speak to legal counsel and have legal counsel present for the meeting, whether it is Jenna Anderson and/or someone else.

For November 2021, BMHD had a net gain before depreciation of \$52,184 compared this time last year it was \$147,853. After depreciation, BMHD, did have a loss of \$10,825. The gains and losses in investments had an unrealized loss of \$32,408. YTD, BMHD is looking at a profit after depreciation of \$81,747.

Expenses include \$9,695 from SKDSC.

November Operating Cash Balance was at \$5,522,810 and Days Cash on Hand has increased to 1,883 days.

Alfonse Peterson asked if any of the income BMHD has, is considered operating income. Dawnita Castle replied that the majority of BMHD income is leases, that should be categorized in operating revenue. Currently its in non-operating revenue, she will re-class that once BMHD gets a new accounting system.

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

#### **WARRANTS AND PAYROLL**

A. November 2021 Payroll, Electronic Payments & Check Register, Exhibit 4

**A motion was made/seconded, (Kory Billings / Edward Lujano) to approve and accept the November 2021 Total Payroll in the amount \$9,171.42 and Total Accounts Payable in the amount of \$80,265.46 for a total Grand Total Disbursement of \$89,436.88, Exhibit 4. Motion carried.**

#### **OLD BUSINESS**

None.

#### **DISCUSSION**

None.

#### **AGENDA FOR CLOSED SESSION**

None.

#### **NEXT MEETING DATE/ADJOURNMENT**

The next Finance Committee meeting will be held on Thursday, January 27, 2022 at 1:30 pm.

As there was no further business, the meeting adjourned at 1:50 p.m.

Respectfully Submitted,

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Fily Cale  
Executive Assistant

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Alfonse Peterson  
Committee Chair

**BLOSS MEMORIAL HEALTHCARE DISTRICT  
FINANCE COMMITTEE MEETING  
Period Ended December 2021**

**Operations Summary Statement (white)**

**Financial Statements**

Detail Balance Sheet (**yellow**)

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

Sierra Kings Dental Surgery Center (**blue**)

**Statistics**

FTE Report (**gray**)



BMHD had a total net gain before depreciation of \$94,114 for the month compared to a net gain of \$93,429 last year. Net income after depreciation was a gain of \$30,819.

Expenses include \$9,598 of SKDSC costs.

The December, Operating Cash Balance was \$5,524,689 and Days Cash On Hand increased to 3,820 Days\*. In November the DCH was 1,883 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 :

	Dec-21	Dec-20	VARIANCE *	%	Y-T-D Dec-21	Y-T-D Dec-20	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	0	0	NA	0	0	0	N/A
Other Operating Revenue	3,090	57	3,033	NA	4,347	17,335	(12,988)	-74.92%
Total Net Operating Revenue	3,090	57	3,033	NA	4,347	17,335	(12,988)	-74.92%
Operating Expenses Excluding Depreciation	116,968	99,027	(17,941)	-18.12%	672,569	616,857	(55,712)	-9.03%
Net Operating Income (Loss) Before Depreciation	(113,878)	(98,970)	(14,908)	-15.06%	(668,222)	(599,522)	(68,700)	-11.46%
Net Non Operating-Gains/Losses								
Gain/Loss on Investments	46,320	30,020	16,300	54.30%	39,142	145,449	(106,307)	-73.09%
Grant Donation Expense	(4,380)	(6,622)	2,242	1.74%	(8,520)	(65,378)	56,858	1.88%
All Other Non-Operating Gains/Losses	166,052	169,001	(2,949)	-1.74%	1,032,018	1,012,949	19,069	1.88%
Total Net Non-Operating Income: Losses/Gains	207,992	192,399	(15,593)	-8.10%	1,062,640	1,093,020	(30,380)	-2.78%
Total Net Income (Loss) Before Depreciation	94,114	93,429	685	0.73%	394,418	493,498	(99,080)	-20.08%
Depreciation Expense	63,295	59,480	3,815	6.41%	281,852	356,123	(74,271)	-20.86%
Net Income (Loss) After Depreciation	30,819	33,949	(3,130)	-9.22%	112,566	137,375	(24,809)	-18.06%

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

Bloss Memorial HealthCare District  
 Operations Summary Report  
 Six Months Ending December 31, 2021

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

	Dec-21	Dec-20	VARIANCE	%	Y-T-D Dec-21	Y-T-D Dec-20	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	1.00	1.00	0.00	0.00%	1.00	1.00	0.00	0.00%
CONTRACT FTE'S	4.75	3.24	(1.52)	-46.91%	3.96	3.48	(0.47)	-13.51%
<b>TOTAL FTE'S</b>	<b>5.75</b>	<b>4.24</b>	<b>(1.52)</b>	<b>-35.85%</b>	<b>4.96</b>	<b>4.48</b>	<b>(0.48)</b>	<b>-10.71%</b>

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

Full Time Equivalent - Employees for the month are 0.00% the same as the prior year with 1.00 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
Administration	0.00	0.00	
All other departments < 1 fte var	0.00	0.00	Various departments less than 1 fte variance.
	0.00	0.00	Brackets () indicate a decrease (favorable) variance

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 DEC 2021

	CURRENT MO. DEC 2021	PRIOR MONTH NOV 2021	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2020
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	3,496,477	3,493,653	2,824	0.08%	1,838,279
CDSC CASH - NEW GENERAL CHK	0	47	(47)	(100.00)%	319
CDSC CASH - GENERAL CHECKING	19,865	19,865	0	0.00%	7,028
CCDS-GENERAL CHECKING	0	0	0	0.00%	3,466
CCDSC-GENERAL CHECKING	0	0	0	0.00%	21,824
CASH - PAYROLL ACCOUNT	8,699	8,699	0	0.00%	13,443
CASH - LAIF SAVINGS ACCOUNT	1,537,992	1,547,297	(9,304)	(0.60)%	1,052,034
LAIF - FUNDED DEPRECIATION	464,589	455,164	9,425	2.07%	349,434
CASH-BBVA MONEY MARKET ACCOUNT	510,305	510,292	13	0.00%	510,131
MARKETABLE SECURITIES CAP IMP	1,080,410	1,048,514	31,896	3.04%	679,080
MARKETABLE SECURITIES GRANTS	638,350	628,118	10,231	1.63%	378,292
TOTAL CASH AND EQUIVALENTS	7,756,687	7,711,649	45,038	0.58%	4,853,331
PATIENT ACCOUNTS RECEIVABLE					
ALLOWANCES					
TOTAL ALLOWANCES	0	0	0	0.00%	0
OTHER RECEIVABLES					
DSCA RECEIVABLE	7,970	0	7,970		26,688
RENT RECEIVABLE	(17,060)	7,945	(25,005)	(314.72)%	88,095
PROPERTY TAX RECEIVABLE	192,270	160,225	32,045	20.00%	192,270
CFHC INC RECEIVABLE	0	0	0	100.00%	0
DSCA CAPTIAL NOTE RECEIVABLE	0	0	0	0.00%	200,000
DSCA ATWATER NOTE RECEIVABLE	0	0	0	0.00%	1,750,000
DSCA STOCKTON NOTE RECEIVABLE	0	0	0	0.00%	200,000
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	183,180	168,171	15,010	8.93%	2,457,053
INVENTORY					
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	45,669	60,859	(15,190)	(24.96)%	18,284

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 DEC 2021

	CURRENT MO. DEC 2021	PRIOR MONTH NOV 2021	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2020
PREPAID RENT	19,390	38,780	(19,390)	(50.00)%	0
PREPAID EXPENSE - SYSTEM	438	0	438		1,070
PREPAID EXPENSE - MANUAL	4,564	7,775	(3,211)	(41.30)%	4,421
<b>TOTAL PREPAID EXPENSES AND DEPOSITS</b>	<b>70,061</b>	<b>107,415</b>	<b>(37,354)</b>	<b>(34.78)%</b>	<b>23,774</b>
<b>TOTAL CURRENT ASSETS</b>	<b>8,009,928</b>	<b>7,987,234</b>	<b>22,694</b>	<b>0.28%</b>	<b>7,334,158</b>
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	22,040,062	22,040,062	0	0.00%	21,825,268
CASTLE BUILDING AND IMPROVEMEN	1,399,927	1,395,846	4,081	0.29%	1,353,689
SKDSC BUILDING AND IMPROVEMENT	0	0	0	0.00%	20,705
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	138,713	138,713	0	0.00%	138,713
EQUIPMENT - FIXED	1,268,247	1,268,247	0	0.00%	1,268,247
COMMUNICATION LINES FY 03	452,829	452,829	0	0.00%	452,829
SKDSC EQUIPMENT-FIXED	0	0	0	0.00%	66,746
LEASEHOLD IMPROVEMENTS	99,811	104,811	(5,000)	(4.77)%	17,063
SKDSC LEASEHOLD IMPROVEMENTS	0	0	0	0.00%	90,895
EQUIPMENT - MAJOR MOVABLE	4,655,180	4,650,180	5,000	0.11%	4,645,885
MEDITECH HARDWARE	223,353	223,353	0	0.00%	223,353
MEDITECH IMPLEMENTATION COSTS	222,216	222,216	0	0.00%	222,216
EQUIPMENT - MINOR	468,073	468,073	0	0.00%	463,214
MEDITECH SOFTWARE	277,372	277,372	0	0.00%	277,372
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>	<b>34,462,931</b>	<b>34,458,850</b>	<b>4,081</b>	<b>0.01%</b>	<b>34,283,343</b>
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(148,663)	(147,537)	(1,127)	0.76%	(135,143)
ACCUM DEPREC - BLDGS & IMPROV	(10,869,927)	(10,815,186)	(54,742)	0.51%	(10,237,442)
SKDSC DEPREC-BLDGS & IMPROV	0	0	0	0.00%	(9,202)
ACCUM DEPREC - FIXED EQUIP	(2,054,383)	(2,052,654)	(1,728)	0.08%	(2,033,642)
SKDSC ACCUM DEPREC-FIXED EQUIP	0	0	0	0.00%	(2,536)
ACCUM DEPREC - LEASEHOLD IMPRV	(35,149)	(33,320)	(1,829)	5.49%	(66,143)
SKDSCACCUM DEPREC-LEASH IMPROV	0	0	0	0.00%	(37,612)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,539,168)	(4,535,380)	(3,788)	0.08%	(4,498,925)
ACCUM DEPREC - MINOR EQUIPMENT	(575,859)	(575,778)	(81)	0.01%	(575,455)
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(18,223,150)</b>	<b>(18,159,856)</b>	<b>(63,295)</b>	<b>0.35%</b>	<b>(17,596,100)</b>

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 DEC 2021

	CURRENT MO. DEC 2021	PRIOR MONTH NOV 2021	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2020
NET PROPERTY, PLANT, AND EQUIPMENT	16,239,781	16,298,994	(59,213)	(0.36)%	16,687,243
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	208,834	208,834	0	0.00%	173,570
TOTAL RESTRICTED ASSETS	208,834	208,834	0	0.00%	173,570
OTHER ASSETS					
TOTAL ASSETS LIMITED AS TO USE	16,448,615	16,507,828	(59,213)	(0.36)%	16,860,813
TOTAL ASSETS	24,458,543	24,495,062	(36,519)	(0.15)%	24,194,972
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	35,706	135,765	100,059	(73.70)%	19,399
ACCOUNTS PAYABLE - ACCRUALS	21,028	20,893	(135)	0.64%	12,261
ACCOUNTS PAYABLE - OTHER	22,806	21,494	(1,312)	6.10%	556,954
CASTLE INC PAYABLE	49,940	16,818	(33,122)	196.94%	20,193
DSCA PAYABLE	2,933	1,915	(1,019)	53.20%	40,101
TOTAL ACCOUNTS PAYABLE	132,413	196,885	64,473	(32.75)%	648,908
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	4,167	4,167	0	0.00%	4,167
ACCRUED VACATION	13,882	17,312	3,430	(19.81)%	18,501
FICA PAYABLE	319	319	0	0.00%	319
PENSION PLAN ACCRUAL	2,400	2,000	(400)	20.00%	2,400
OTHER PAYROLL PAYABLES	258	94	(164)	175.13%	258
TOTAL ACCRUED PAYROLL	21,025	23,891	2,866	(11.99)%	25,644
OTHER CURRENT LIABILITIES					
INTERCORPORATE TRANSFERS					

RUN DATE: 01/23/22  
 RUN TIME: 1031  
 RUN USER: DAMEDA

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 DEC 2021

	CURRENT MO. DEC 2021	PRIOR MONTH NOV 2021	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2020
TOTAL CURRENT LIABILITIES	153,438	220,776	67,338	(30.50)%	674,552
LONG TERM LIABILITIES					
TOTAL LIABILITIES	153,438	220,776	67,338	(30.50)%	674,552
FUND BALANCES					
UNG GOODWIN TRUST	208,834	208,834	0	0.00%	173,570
TOTAL RESTRICTED FUND BALANCE	208,834	208,834	0	0.00%	173,570
UNRESTRICTED FUND BALANCE					
CAPITAL - BMHCD	3,664,861	3,664,861	0	0.00%	2,890,630
DONATED CAPITAL	20,318,844	20,318,844	0	0.00%	20,318,844
CURRENT YR NET INCOME (LOSS)	112,566	81,747	(30,819)	37.70%	137,375
TOTAL FUND BALANCE	24,305,105	24,274,286	(30,819)	0.13%	23,520,419
TOTAL LIABILITIES AND FUND BALANCES	24,458,543	24,495,062	36,519	(0.15)%	24,194,972

BLOSS MEMORIAL HEALTHCARE DISTRICT  
 SUMMARY INCOME STATEMENT  
 PRIOR YEAR COMPARISON  
 DEC 2021

	DEC 2021 ACTUAL	DEC 2020 ACTUAL	\$ VARIANCE	% VARIANCE	DEC 2021 YTD ACTUAL	DEC 2020 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	3,090	57	3,033.08	5,363%	4,347	17,335	(12,988)	(74.92)%
TOTAL NET OPERATING REVENUE	3,090	57	3,033.08	5,363%	4,347	17,335	(12,988)	(74.92)%
OPERATING EXPENSES								
SALARIES AND WAGES	4,904	8,750	3,846.16	44%	50,191	53,652	3,461	6.45%
EMPLOYEE BENEFITS	1,638	1,543	(95.17)	(6)%	9,095	9,583	488	5.10%
PROFESSIONAL FEES	5,258	3,414	(1,843.76)	(54)%	27,354	22,538	(4,816)	(21.37)%
SUPPLIES	854	903	49.19	5%	2,063	5,794	3,732	64.40%
PURCHASED SERVICES	50,754	45,929	(4,824.64)	(11)%	289,178	270,559	(18,618)	(6.88)%
DEPRECIATION	63,295	59,480	(3,814.52)	(6)%	281,852	356,123	74,271	20.86%
RENTS AND LEASES	9,598	9,647	48.25	1%	58,122	57,880	(242)	(0.42)%
UTILITIES	27,589	24,864	(2,725.44)	(11)%	181,387	171,916	(9,472)	(5.51)%
INSURANCE	15,426	3,358	(12,068.05)	(359)%	49,442	20,259	(29,183)	(144.05)%
OTHER EXPENSES	947	619	(327.73)	(53)%	5,739	4,676	(1,063)	(22.73)%
TOTAL OPERATING EXPENSE	180,263	158,507	(21,755.71)	(14)%	954,421	972,980	18,559	1.91%
NET INCOME FROM OPERATIONS	(177,173)	(158,450)	(18,722.63)	12%	(950,074)	(955,645)	5,571	(0.58)%
NON-OPERATING REVENUE	212,372	199,022	13,350.38	7%	1,151,601	1,190,929	(39,328)	(3.30)%
NON-OPERATING EXPENSE	4,380	6,622	2,242.29	34%	88,961	97,910	8,950	9.14%
NET NON-OPERATING INCOME	207,992	192,399	15,592.67	8%	1,062,640	1,093,019	(30,379)	(2.78)%
NET INCOME	30,819	33,949	(3,129.96)	(9)%	112,566	137,375	(24,808)	(18.06)%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESIS

SIERRA KINGS DENTAL SURGERY CENTER  
MONTHLY OPERATING REPORT SUMMARY  
7210 SKDSC

	DEC 2021 ACTUAL	DEC 2020 ACTUAL	\$ VARIANCE	% VARIANCE	DEC 2021 YTD ACTUAL	DEC 2020 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								
DEPRECIATION	0	917	917.36	100%	(67.656)	5.633	73.288	1,301.15%
RENTS AND LEASES	9,598	9,647	48.25	1%	58,122	57,880	(242)	(0.42)%
TOTAL OPERATING EXPENSE	9,598	10,564	965.61	9%	(9,534)	63,512	73,047	115.01%
NET INCOME FROM OPERATIONS	(9,598)	(10,564)	965.61	(9)%	9,534	(63,512)	73,047	(115.01)%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(9,598)	(10,564)	965.61	(9)%	9,534	(63,512)	73,047	(115.01)%



		CRP 00									
		FTE'S BY DEPARTMENT									
		DEC 2021	DEC 2020	(UN)FAVORABLE VARIANCE	%	YTD DEC-2021	YTD DEC-2020	(UN)FAVORABLE VARIANCE	%		
*** EMPLOYEE FULL TIME EQUIVALENTS ***											
8610 ADMINISTRATION		1.00	1.00	0.00	0.00%	0.97	1.00	0.03	3.04%		
TOTAL EMPLOYEE FTE'S		1.00	1.00	0.00	0.00%	0.97	1.00	0.03	3.04%		
*** CONTRACT FULL TIME EQUIVALENTS ***											
PURCHASING		0.00	0.01	0.01	100.00%	0.00	0.02	0.02	82.57%		
MAINTENANCE & PLANT OPERATIONS		4.62	3.01	(1.61)	(53.43)%	3.69	3.23	(0.45)	(14.06)%		
ACCOUNTING		0.11	0.13	0.02	15.20%	0.19	0.14	(0.05)	(39.07)%		
ADMINISTRATION		0.02	0.08	0.06	71.53%	0.08	0.08	0.00	0.00%		
CLINIC ADMINISTRATION		0.00	0.01	0.01	100.00%	0.00	0.01	0.01	66.67%		
TOTAL CONTRACT FTE'S		4.75	3.24	(1.51)	(46.68)%	3.96	3.48	(0.48)	(13.84)%		
*** TOTAL FULL TIME EQUIVALENTS ***											
PURCHASING		0.00	0.01	0.01	100.00%	0.00	0.02	0.02	82.57%		
MAINTENANCE & PLANT OPERATIONS		4.62	3.01	(1.61)	(53.43)%	3.69	3.23	(0.45)	(14.06)%		
ACCOUNTING		0.11	0.13	0.02	15.20%	0.19	0.14	(0.05)	(39.07)%		
ADMINISTRATION		1.02	1.08	0.06	5.48%	1.05	1.08	0.03	2.80%		
CLINIC ADMINISTRATION		0.00	0.01	0.01	100.00%	0.00	0.01	0.01	66.67%		
TOTAL FTE'S		5.75	4.24	(1.51)	(35.66)%	4.93	4.48	(0.45)	(10.08)%		

DECEMBER PAYROLL, ELECTRONIC PAYMENTS  
& CHECK REGISTER

Bloss Memorial Healthcare District  
 Payroll, Accounts Payable and Funds Disbursements - Summary  
 Month of December-21

Payroll			\$9,158.42
<b>Total Payroll</b>			<u><u>\$9,158.42</u></u>

Accounts Payable:

A/P Checks	Bloss	<u>\$164,782.70</u>	<u>\$164,782.70</u>
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**BLOSS**

Auto Debits		<u>\$72.55</u>	
Total Auto Debits and Electronic Transfers		<u><u>\$72.55</u></u>	<u>\$72.55</u>

Electronic Payments - ACH		<u>\$0.00</u>	<u>\$0.00</u>
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<b>Total Accounts Payable</b>			<u><u>\$164,855.25</u></u>
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<b>Grand Total Disbursements</b>			<u><u>\$174,013.67</u></u>
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BLOSS	Payroll Disbursements for		December-21
	Payroll dated		
	12/05/21	12/20/21	Total
<b>Earnings</b>			
Regular	-	-	-
Overtime			-
Vacation			-
Sick			-
Holiday			-
Salary	4,166.67	4,166.67	8,333.34
Double Time			-
Call In			-
On Call			-
Other			-
			-
<b>Total</b>	<b>4,166.67</b>	<b>4,166.67</b>	<b>8,333.34</b>
			-
<b>Deductions</b>			
FICA (+)	318.75	318.75	637.50
Insurance (-)			-
Emp Deduction(-)/Reimb(+)			-
Christmas Fund (-)			-
Process Fee (+)	93.79	93.79	187.58
			-
<b>Total</b>	<b>412.54</b>	<b>412.54</b>	<b>825.08</b>
			-
			-
<b>Net Payroll</b>	<b>\$ 4,579.21</b>	<b>\$ 4,579.21</b>	<b>9,158.42</b>

RUN DATE: 01/17/22  
 RUN TIME: 1624  
 RUN USER: DAMEDA

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

C  
 FROM 12/01/21 TO 12/31/21

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
12/01/21	039344	K0003	M-D VENTURES	ISSUED	12/01/21	27259.94	
12/01/21	039345	B0005	A-1-A/PRESTON'S LOCK SHOP	ISSUED	12/01/21	41.41	
			REMITTED TO: A-1-A PRESTON'S LOCK SHOP				
12/01/21	039346	B0072	BETA HEALTHCARE GROUP	ISSUED	12/01/21	437.50	
12/01/21	039347	B0027	CITY OF ATWATER PAYMENT CENTER	ISSUED	12/01/21	1404.11	
12/01/21	039348	B0134	CITY OF ATWATER PAYMENT CENTER	ISSUED	12/01/21	654.34	
12/01/21	039349	B0307	ENBEE NETWORKS	ISSUED	12/01/21	5000.00	
12/01/21	039350	B0016	GUARDCO SECURITY SERVICES	ISSUED	12/01/21	12801.80	
12/01/21	039351	B0292	MERCED IRRIGATION-URBAN	ISSUED	12/01/21	111.54	
12/01/21	039352	B0004	MIT PLUMBING	ISSUED	12/01/21	180.00	
12/01/21	039353	B0212	JAVIER L MENDOZA	ISSUED	12/01/21	2750.00	
			REMITTED TO: NATURAL GARDENS				
12/01/21	039354	B0302	SAN JOAQUIN GLASS OF MERCED, INC	VOIDED	12/20/21		5850.00
12/01/21	039355	B0013	WEST COAST GAS CO, INC.	VOIDED	12/08/21		240.00
12/06/21	039356	K0003	M-D VENTURES	VOIDED	12/07/21		19390.11
12/06/21	039357	K0003	M-D VENTURES	ISSUED	12/06/21	19390.11	
12/08/21	039358	B0109	KORY BILLINGS	ISSUED	12/08/21	300.00	
12/08/21	039359	B0001	CARRIER CORPORATION	ISSUED	12/08/21	9602.30	
12/08/21	039360	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	12/08/21	14381.13	
12/08/21	039361	B0016	GUARDCO SECURITY SERVICES	ISSUED	12/08/21	12637.35	
12/08/21	039362	B0225	HOFFMAN SECURITY	ISSUED	12/08/21	694.90	
12/08/21	039363	B0308	HUSCH BLACKWELL	ISSUED	12/08/21	500.00	
12/08/21	039364	B0304	KATHLEEN FLAHERTY	ISSUED	12/08/21	100.00	
12/08/21	039365	B0133	MERCED COMMERCIAL SWEEPING	ISSUED	12/08/21	240.00	
12/08/21	039366	B0212	JAVIER L MENDOZA	ISSUED	12/08/21	2775.00	
			REMITTED TO: NATURAL GARDENS				
12/08/21	039367	B0218	JOHN P. NIEMOTKA	ISSUED	12/08/21	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
12/08/21	039368	B0064	PETERSON, ALFONSE	ISSUED	12/08/21	300.00	
12/08/21	039369	B0014	PG&E (4705482162-5)	ISSUED	12/08/21	4247.35	
12/08/21	039370	B0260	ROBERT F. BOESCH	ISSUED	12/08/21	100.00	
12/08/21	039371	B0013	WEST COAST GAS CO, INC.	ISSUED	12/08/21	2683.38	
12/21/21	039372	B0072	BETA HEALTHCARE GROUP	ISSUED	12/21/21	437.50	
12/21/21	039373	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	12/21/21	4380.00	
12/21/21	039374	B0289	CHEMSEARCHFE	ISSUED	12/21/21	528.50	
12/21/21	039375	B0308	HUSCH BLACKWELL	ISSUED	12/21/21	1450.00	
12/21/21	039376	B0133	MERCED COMMERCIAL SWEEPING	ISSUED	12/21/21	240.00	
12/21/21	039377	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	12/21/21	2303.39	
12/21/21	039378	A1899	MERCED COUNTY ENVIRONMENTAL HEALTH	ISSUED	12/21/21	2237.00	
12/21/21	039379	B0025	MERCED IRRIGATION DISTRICT	ISSUED	12/21/21	134.53	
12/21/21	039380	B0026	MERCED IRRIGATION DISTRICT	ISSUED	12/21/21	11764.51	
12/21/21	039381	B0302	SAN JOAQUIN GLASS OF MERCED, INC	ISSUED	12/21/21	2925.00	
12/21/21	039382	K0003	M-D VENTURES	ISSUED	12/21/21	19390.11	
TOTAL \$						164782.70	25480.11

Bloss Memorial Healthcare District  
December-21

**Bloss Electronic Transfers**

**Bloss Auto Debits**  
Bank Fees - Bloss

	<u>72.55</u>
<b>Total</b>	<u><u>72.55</u></u>

<b>Grand Total</b>	<u><u>72.55</u></u>
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