
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: May 24, 2019

Phone: (209) 724-4102

Fax: (209) 722-9020

Bloss Memorial Healthcare District will hold their **Finance Committee** meeting on Thursday, May 30, 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, May 30, 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, May 30, 2019
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. April 25, 2019 Finance Committee	*	1
V. REVIEW OF DISTRICT FINANCIAL STATEMENTS	*	2
VI. SKDSC FINANCIAL REPORT	*	3
VII. WARRANTS & PAYROLL A. April 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 2019.		
X. NEXT MEETING DATE		
XI. ADJOURNMENT		

- ❖ Assistance for those with disabilities: If you have a disability and need accommodation to participate in the meeting, please call Fily Cale at (209) 724-4102 or (209) 381-2000 extension 7000 for assistance so that any necessary arrangements may be made.
- ❖ Any written materials relating to an agenda item to be discussed in open session of a regular meeting that is distributed within the 72 hours prior to the meeting is available for public inspection at the time the record is distributed to all, or a majority of all, members of the Board. These documents are available from the Executive Assistant in Administration at 3605 Hospital Road, Atwater, California 95301.

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
FINANCE COMMITTEE MEETING
BOARD ROOM
Thursday, April 25, 2019
1:30 p.m.**

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

Others Present: None

Absent: Glenn Arnold, Committee Member

CALL TO ORDER

Alfonse Peterson, Committee Chair, called the meeting to order at 1:31 p.m. in the Board Room.

APPROVAL OF AGENDA

A motion was made/seconded, (Edward Lujano / Kory Billings) to approve the April 25, 2019 agenda as presented. Motion carried.

PUBLIC COMMENTS

None.

APPROVAL OF FINANCE COMMITTEE MINUTES

A. April 4, 2019 (March) Finance Committee Minutes, Exhibit 1

A motion was made / seconded, (Edward Lujano / Kory) to approve and accept the April 4, 2019 (March) Finance Committee Minutes as presented, Exhibit 1. Motion carried.

REVIEW OF DISTRICT FINANCIAL STATEMENTS, EXHIBIT 2

Dawnita Castle, CFO, report that for March 2019 BMHD had a net gain before depreciation of \$38,318 and a loss of \$17,646 after depreciation.

The operating cash balance was \$2,431,249 ending March 31, 2018. The Day's Cash on Hand increased to 583 days. In February Cash on Hand was at 422 days.

The two combined Bloss investment accounts had a net gain of \$3,176. The Goodwin Trust did increase to \$166,173. In December 2018 it was at \$149,989.

The Bloss Trust disbursement check came in Castle Family Health Centers name, and Castle Family Health Centers cut a check back to Bloss. This is not recorded in these financials as it was paid out on April 1, 2019 to BMHD.

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

B. Recommendation of Draft CDSC Final Audit, May 31, 2018, Exhibit 2a

Jerral Tucker of JWT prepared the CDSC final audit from January 2019 to May 31, 2019 and he will be present at the Board meeting later today to report on the audit.

The main purpose of this audit was to make sure that there are not any material mistakes and that there is good knowledge of what the fixed assets and liabilities where at May 31, 2019. This will be important to BMHD's partner when she goes to file her taxes.

For the 5 months ending, May 31, 2019 the Balance Sheet had total assets of \$1,191,871 and this does include patient account receivables of \$307,724 net. Total liabilities were at \$4,120,954 and this includes \$3,995,848 of due to BMDH for payroll and various expenses, which BMHD took as a loss on their books. Thirty percent of this belongs to the partner and BMHD is forgiving this debt to her.

A motion was made / seconded, (Kory Billings / Edward Lujano) to recommend approval of Draft CDSC Final Audit, May 31, 2019 to the Board of Directors, Exhibit 2a. Motion carried.

SKDSC FINANCIAL REPORT, EXHIBIT 3

Dawnita Castle reported that SKDSC had expenses in the amount of \$21,994 for March 2019.

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

WARRANTS AND PAYROLL

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

A motion was made/seconded, (Kory Billings / Edward Lujano) to approve and accept the March 2019 Total Payroll in the amount \$9,965.78 and Total Accounts Payable in the amount of \$341,092.73 for a total Grand Total Disbursement of \$351,058.51, 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, May 30, 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 April 2019**

Operations Summary Statement (white)

Financial Statements

Detail Balance Sheet (**yellow**)

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

Statistics

FTE Report (**gray**)

BMHD had a total net gain before depreciation of \$632,795 for the month compared to a net gain of \$135,334 last year. Expenses include \$24,453 of SKDSC costs.

The April 30, Operating Cash Balance was \$1,228,596 and Days Cash On Hand was 297 Days*. In March the DCH was 583 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 :

	Apr-19	Apr-18	VARIANCE *	%	Y-T-D Apr-19	Y-T-D Apr-18	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	364,698	(364,698)	-100.00%	(44,688)	2,658,973	(2,703,661)	-101.68%
Other Operating Revenue	38,196	683	37,513	5492.39%	23,910	38,953	(15,043)	-38.62%
Total Net Operating Revenue	38,196	365,381	(327,185)	-89.55%	(20,778)	2,697,926	(2,718,704)	-100.77%
Operating Expenses Excluding Depreciation	124,068	365,119	241,051	66.02%	1,381,189	3,339,356	1,958,167	58.64%
Net Operating Income (Loss) Before Depreciation	(85,872)	262	(86,134)	32875.57%	(1,401,967)	(641,430)	(760,537)	-118.57%
Net Non Operating-Gains/Losses	6,180	1,472	4,708	319.84%	89,835	12,593	77,242	613.37%
Gain/Loss on Investments	0	5,688	5,688	100.00%	0	(270,132)	270,132	100.00%
CDSC Gain/Losses	712,487	127,912	(584,575)	-457.01%	2,057,912	1,858,162	199,750	10.75%
All Other Non-Operating Gains/Losses	718,667	135,072	(583,595)	-432.06%	2,147,747	1,600,623	547,124	34.18%
Total Net Non-Operating Income: Losses/Gains	632,795	135,334	497,461	367.58%	745,780	959,193	(213,413)	-22.25%
Total Net Income (Loss) Before Depreciation	57,030	58,429	(1,399)	-2.39%	544,616	591,809	(47,193)	-7.97%
Depreciation Expense	575,765	76,905	498,860	643.67%	201,164	367,384	(166,220)	-45.24%
Net Income (Loss) After Depreciation								

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

Bloss Memorial HealthCare District
 Operations Summary Report
 Ten Months Ending April 30, 2019

BMHD FULL TIME EQUIVALENTS SUMMARY :

(See FTE report included in Financial Reports for detail)

	Apr-19	Apr-18	VARIANCE	%	Y-T-D Apr-19	Y-T-D Apr-18	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	0.30	13.66	13.36	97.80%	0.37	13.14	12.77	97.18%
CONTRACT FTE'S	3.72	4.46	0.74	16.59%	3.77	4.48	0.71	15.85%
TOTAL FTE'S	4.02	18.12	14.10	77.81%	4.14	17.62	13.48	76.50%

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

Full Time Equivalent - Employees for the month are 97.80% less than the prior year with 13.36 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	13.36	12.83	Less Department
All other departments < 1 fte var	0.00	(0.07)	Various departments less than 1 fte variance.
	13.36	12.76	Brackets () indicate a decrease (favorable) variance

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

	CURRENT MO. APR 2019	PRIOR MONTH MAR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2018
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	1,926,461	1,264,397	662,064	52.36%	618,113
CDSC CASH - NEW GENERAL CHK	589	2,869	(2,280)	(79.47)%	0
CDSC CASH - GENERAL CHECKING	685	305,127	(304,442)	(99.78)%	0
CCDS-GENERAL CHECKING	887	5,050	(4,163)	(82.43)%	37,365
CCDSC-GENERAL CHECKING	984	296,801	(295,817)	(99.67)%	1,128,804
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	322,339	822,283	(499,944)	(60.80)%	350,549
LAIF - FUNDED DEPRECIATION	178,128	178,128	0	0.00%	150,437
CASH-BBVA MONEY MARKET ACCOUNT	500,000	0	500,000		0
CCDSC CHANGE FUNDS	0	0	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	561,108	256,458	304,650	118.79%	251,128
MARKETABLE SECURITIES GRANTS	308,710	107,180	201,530	188.03%	106,223
TOTAL CASH AND EQUIVALENTS	3,809,890	3,248,292	561,598	17.29%	2,653,220
PATIENT ACCOUNTS RECEIVABLE					
CCDSC A/R OPEN DENT	0	0	0	0.00%	570,691
TOTAL PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	570,691
ALLOWANCES					
CCDSC ALLOWANCE - OPEN DENT	0	0	0	0.00%	(144,565)
TOTAL ALLOWANCES	0	0	0	0.00%	(144,565)
NET PATIENT ACCOUNTS RECEIVABLE	0	0	0	0.00%	426,126
OTHER RECEIVABLES					
DSCA RECEIVABLE	(10,331)	419	(10,750)	(2,565.82)%	0
RENT RECEIVABLE	(17,834)	600	(18,434)	(3,072.33)%	400
PROPERTY TAX RECEIVABLE	104,100	72,055	32,045	44.47%	72,540
CDSC PROFIT ACCRUAL	0	0	0	0.00%	(270,132)
CFHC INC RECEIVABLE	250	500	(250)	(50.00)%	79
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
ALLOWANCES FOR OTHER RECEIVABLES					

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

	CURRENT MO. APR 2019	PRIOR MONTH MAR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2018
NET OTHER ACCOUNTS RECEIVABLE	2,226,185	2,223,574	2,611	0.12%	(197,114)
INVENTORY					
CCDSC INVENTORY	0	0	0	0.00%	24,626
CCDSC TAX ON INVENTORY ITEMS	0	0	0	0.00%	(4,517)
TOTAL INVENTORY	0	0	0	0.00%	20,109
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	19,308	26,337	(7,029)	(26.69)%	10,612
PREPAID EXPENSE - SYSTEM	0	0	0	0.00%	7,760
PREPAID EXPENSE - MANUAL	8,768	10,675	(1,907)	(17.86)%	12,301
CCDSC PREPAID EXP - MANUAL	0	0	0	0.00%	6,491
TOTAL PREPAID EXPENSES AND DEPOSITS	28,076	37,011	(8,935)	(24.14)%	37,164
TOTAL CURRENT ASSETS	6,064,151	5,508,877	555,274	10.08%	2,939,505
NON-CURRENT ASSETS					
PROPERTY, PLANT, AND EQUIPMENT					
LAND	2,205,996	2,205,996	0	0.00%	2,205,996
LAND IMPROVEMENTS	51,615	51,615	0	0.00%	51,615
BUILDING AND IMPROVEMENTS	21,770,098	21,754,332	15,766	0.07%	21,667,198
CASTLE FACILITY	1,140,489	1,140,489	0	0.00%	41,138
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	18,818	0	0.00%	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
TOTAL PROPERTY PLANT AND EQUIPMENT	34,490,678	34,474,912	15,766	0.05%	33,405,642

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

	CURRENT MO. APR 2019	PRIOR MONTH MAR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2018
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(117,898)	(117,527)	(371)	0.32%	(113,445)
ACCUM DEPREC - BLDGS & IMPROV	(9,202,739)	(9,150,365)	(52,374)	0.57%	(8,609,599)
CCDSC ACCUM DEPREC BLDG IMP	0	0	0	0.00%	(4,596)
ACCUM DEPREC - FIXED EQUIP	(1,993,941)	(1,991,705)	(2,236)	0.11%	(1,955,781)
SKDSC ACCUM DEPREC-FIXED EQUIP	(314)	0	(314)		0
ACCUM DEPREC - LEASEHOLD IMPRV	(43,500)	(43,093)	(407)	0.94%	(38,532)
SKDSCACCUM DEPREC-LEASH IMPROV	(31,461)	(31,077)	(385)	1.24%	(26,843)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,475,376)	(4,474,431)	(944)	0.02%	(4,471,086)
SKDSC ACCUM DEPREC-MAJORMV EQU	(712,298)	(712,298)	0	0.00%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	0	0	0	0.00%	(8,233)
ACCUM DEPREC - MINOR EQUIPMENT	(575,455)	(575,455)	0	0.00%	(575,031)
SKDSC ACCUM DEPREC-MINOR EQUIP	(64,007)	(64,007)	0	0.00%	(64,007)
CCDSC ACCUM DEPREC MINOR EQIP	0	0	0	0.00%	(57,582)
TOTAL ACCUMULATED DEPRECIATION	(17,216,988)	(17,159,958)	(57,030)	0.33%	(16,637,031)
NET PROPERTY, PLANT, AND EQUIPMENT	17,273,690	17,314,955	(41,264)	(0.24)%	16,768,611
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	166,173	166,173	0	0.00%	172,737
TOTAL RESTRICTED ASSETS	166,173	166,173	0	0.00%	172,737
OTHER ASSETS					
CDSC RECEIVABLE	0	0	0	0.00%	3,986,519
INVESTMENT IN CDSC	0	0	0	0.00%	(1,773,233)
TOTAL OTHER ASSETS	0	0	0	0.00%	2,213,286
TOTAL ASSETS LIMITED AS TO USE	17,439,863	17,481,128	(41,264)	(0.24)%	19,154,635
TOTAL ASSETS	23,504,014	22,990,005	514,010	2.24%	22,094,140
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					

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

	CURRENT MO. APR 2019	PRIOR MONTH MAR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2018
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	31,793	183,985	152,192	(82.72)%	123,177
CCDSC ACCOUNTS PAYABLE-VENDORS	0	0	0	0.00%	14,183
ACCOUNTS PAYABLE - ACCRUALS	19,584	16,056	(3,528)	21.98%	17,470
AP ACCRUALS CCDSC	0	0	0	0.00%	21,913
ACCOUNTS PAYABLE - OTHER	103,570	103,499	(71)	0.07%	97,635
CASTLE INC PAYABLE	69,986	21,637	(48,350)	223.46%	38,795
DSCA PAYABLE	491,476	453,405	(38,071)	8.40%	0
AP OTHER CCDSC	0	0	0	0.00%	7,500
CONTINGENCY ACCRUAL	0	0	0	0.00%	7,000
TOTAL ACCOUNTS PAYABLE	716,409	778,581	62,172	(7.99)%	327,672
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	4,542	4,542	0	0.00%	55,975
ACCRUED VACATION	39,062	38,947	(115)	0.30%	34,517
FICA PAYABLE	347	347	0	0.00%	4,282
PENSION PLAN ACCRUAL	4,923	4,523	(400)	8.84%	29,072
OTHER PAYROLL PAYABLES	94	193	99	(51.35)%	3,303
CHRISTAMS CLUB CASH	0	0	0	0.00%	6,425
TOTAL ACCRUED PAYROLL	48,968	48,551	(416)	0.86%	133,575
OTHER CURRENT LIABILITIES					
DEFERRED REVENUE	0	0	0	0.00%	50,000
TOTAL OTHER CURRENT LIABILITIES	0	0	0	0.00%	(50,000)
INTERCORPORATE TRANSFERS					
TOTAL CURRENT LIABILITIES	765,377	827,133	61,756	(7.47)%	511,247
LONG TERM LIABILITIES					
TOTAL LIABILITIES	765,377	827,133	61,756	(7.47)%	511,247
FUND BALANCES					
UNG GOODWIN TRUST	166,173	166,173	0	0.00%	172,737
TOTAL RESTRICTED FUND BALANCE	166,173	166,173	0	0.00%	172,737
UNRESTRICTED FUND BALANCE					
CAPITAL - BMHCD	2,052,456	2,052,456	0	0.00%	723,928
DONATED CAPITAL	20,318,844	20,318,844	0	0.00%	20,318,844
CURRENT YR NET INCOME (LOSS)	201,164	(374,601)	(575,765)	(153.70)%	367,384

RUN DATE: 05/22/19
RUN TIME: 1352
RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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

	CURRENT MO. APR 2019	PRIOR MONTH MAR 2019	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2018
TOTAL FUND BALANCE	22,738,637	22,162,872	(575,765)	2.60%	21,582,893
TOTAL LIABILITIES AND FUND BALANCES	23,504,014	22,990,005	(514,010)	2.24%	22,094,140

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

	APR 2019 ACTUAL	APR 2018 ACTUAL	\$ VARIANCE	% VARIANCE	APR 2019 YTD ACTUAL	APR 2018 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	0	305,007	(305,006.70)	(100)%	0	2,540,292	(2,540,292)	(100.00)%
CCDSC DENTAL SURGERY REV	0	305,007	(305,005.70)	(100)%	0	2,540,292	(2,540,292)	(100.00)%
TOTAL PATIENT REVENUE	0	305,007	(305,005.70)	(100)%	0	2,540,292	(2,540,292)	(100.00)%
DEDUCTIONS FROM REVENUE	0	(59,692)	(59,691.68)	100%	44,688	(118,681)	(163,369)	137.65%
DENTAL SURGERY RD	0	(59,692)	(59,691.68)	100%	44,688	(118,681)	(163,369)	137.65%
TOTAL DEDUCTIONS FROM REVENUE	0	(59,692)	(59,691.68)	100%	44,688	(118,681)	(163,369)	137.65%
NET PATIENT REVENUE	0	364,698	(364,698.38)	(100)%	(44,688)	2,658,973	(2,703,661)	(101.68)%
OTHER REVENUE	38,196	683	37,513.08	5,493%	23,910	38,953	(15,044)	(38.62)%
TOTAL NET OPERATING REVENUE	38,196	365,381	(327,185.30)	(90)%	(20,779)	2,697,926	(2,718,705)	(100.77)%
OPERATING EXPENSES	9,199	66,601	57,402.33	86%	101,287	631,554	530,268	83.96%
SALARIES AND WAGES	1,695	15,663	13,967.82	89%	38,596	133,077	94,481	71.00%
EMPLOYEE BENEFITS	10,769	107,105	96,336.29	90%	66,819	980,018	913,199	93.18%
PROFESSIONAL FEES	146	42,759	42,613.44	100%	9,204	275,994	266,790	96.67%
SUPPLIES	44,698	67,066	22,368.49	33%	531,969	588,524	56,555	9.61%
PURCHASED SERVICES	57,030	58,429	1,398.44	2%	544,616	591,809	47,193	7.97%
DEPRECIATION	19,102	19,131	28.61	0%	190,926	191,492	565	0.30%
RENTS AND LEASES	26,524	31,119	4,595.31	15%	345,211	368,818	23,607	6.40%
UTILITIES	7,029	8,153	1,123.69	14%	71,046	83,639	12,594	15.06%
INSURANCE	4,907	7,523	2,615.46	35%	26,131	86,240	60,110	69.70%
OTHER EXPENSES	181,098	423,548	242,449.88	57%	1,925,805	3,931,165	2,005,361	51.01%
TOTAL OPERATING EXPENSE	(142,902)	(58,167)	(84,735.42)	146%	(1,946,583)	(1,233,239)	(713,344)	57.84%
NET INCOME FROM OPERATIONS	718,667	135,072	583,595.91	432%	2,191,531	1,618,291	573,240	35.42%
NON-OPERATING REVENUE	0	0	0.00	0%	43,784	17,667	(26,116)	(147.82)%
NON-OPERATING EXPENSE	718,667	135,072	583,595.91	432%	2,147,747	1,600,623	547,124	34.18%
NET NON-OPERATING INCOME	575,765	76,905	498,860.49	649%	201,164	367,384	(166,220)	(45.24)%
NET INCOME	575,765	76,905	498,860.49	649%	201,164	367,384	(166,220)	(45.24)%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESIS

CRP 00
 FTE'S BY DEPARTMENT

	APR 2019	APR 2018	(UN)FAVORABLE VARIANCE	% VARIANCE	YTD APR 2019	YTD APR 2018	(UN)FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
7200 CCDC	0.00	13.36	13.36	100.00%	0.00	12.83	12.83	100.00%
8610 ADMINISTRATION	0.30	0.30	0.00	0.00%	0.37	0.30	(0.07)	(21.89)%
TOTAL EMPLOYEE FTE'S	0.30	13.66	13.36	97.80%	0.37	13.14	12.77	97.17%
*** CONTRACT FULL TIME EQUIVALENTS ***								
BLOSS CLINIC	0.00	0.00	0.00	0.00%	0.00	0.28	0.28	100.00%
CCDC	0.00	0.46	0.46	100.00%	0.00	0.58	0.58	100.00%
PURCHASING	0.03	0.07	0.04	62.63%	0.39	0.35	(0.03)	(9.72)%
MAINTENANCE & PLANT OPERATIONS	3.45	3.44	(0.01)	(0.40)%	3.17	2.67	(0.50)	(18.62)%
ACCOUNTING	0.13	0.31	0.19	60.16%	0.11	0.37	0.26	69.95%
ADMINISTRATION	0.11	0.06	(0.05)	(77.05)%	0.08	0.12	0.03	28.52%
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	4.20%	0.01	0.01	0.00	(10.58)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL CONTRACT FTE'S	3.72	4.46	0.74	16.50%	3.77	4.48	0.71	15.87%
*** TOTAL FULL TIME EQUIVALENTS ***								
BLOSS CLINIC	0.00	0.00	0.00	0.00%	0.00	0.28	0.28	100.00%
CCDC	0.00	13.82	13.82	100.00%	0.00	13.41	13.41	100.00%
PURCHASING	0.03	0.07	0.04	62.63%	0.39	0.35	(0.03)	(9.72)%
MAINTENANCE & PLANT OPERATIONS	3.45	3.44	(0.01)	(0.40)%	3.17	2.67	(0.50)	(18.62)%
ACCOUNTING	0.13	0.31	0.19	60.16%	0.11	0.37	0.26	69.95%
ADMINISTRATION	0.41	0.36	(0.05)	(13.02)%	0.46	0.42	(0.03)	(7.77)%
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	4.20%	0.01	0.01	0.00	(10.58)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL FTE'S	4.02	18.12	14.10	77.79%	4.14	17.61	13.48	76.51%

Exhibit 3

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

February Financials

Income Statement – **(blue)**

SIERRA KINGS DENTAL SURGERY CENTER
MONTHLY OPERATING REPORT SUMMARY
7210 SKDSC

	APR 2019 ACTUAL	APR 2018 ACTUAL	\$ VARIANCE	% VARIANCE	APR 2019 YTD ACTUAL	APR 2018 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE								
DEDUCTIONS FROM REVENUE								
TOTAL DEDUCTIONS FROM REVENUE	0	0	0.00	0%	0	0	0	0.00%
NET PATIENT REVENUE	0	0	0.00	0%	0	0	0	0.00%
OTHER REVENUE			0.00	0%			0	0.00%
OPERATING EXPENSES								
SUPPLIES	0	0	0.00	0%	433	0	(433)	(320.57)%
PURCHASED SERVICES	2,365	375	(1,989.75)	(531)%	15,771	3,750	(12,021)	(8.15)%
DEPRECIATION	699	385	(313.63)	(82)%	4,162	3,849	(314)	(0.50)%
RENTS AND LEASES	19,102	19,007	(95.03)	(1)%	190,926	189,977	(950)	(60.21)%
UTILITIES	1,047	375	(672.08)	(179)%	6,389	3,988	(2,401)	(1.86)%
OTHER EXPENSES	1,241	1,222	(19.72)	(2)%	12,322	12,097	(225)	(7.65)%
TOTAL OPERATING EXPENSE	24,453	21,363	(3,090.21)	(15)%	230,003	213,660	(16,344)	7.65%
NET INCOME FROM OPERATIONS	(24,453)	(21,363)	(3,090.21)	15%	(230,003)	(213,660)	(16,344)	0.00%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(24,453)	(21,363)	(3,090.21)	15%	(230,003)	(213,660)	(16,344)	7.65%

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

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

Payroll		<u>\$10,077.78</u>
Total Payroll		<u><u>\$10,077.78</u></u>

Accounts Payable:

A/P Checks	Bloss	<u>\$1,269,057.97</u>	<u>\$1,269,057.97</u>
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BLOSS

Auto Debits	\$76.60	
Electronic Payments to Payroll for Hosting Fee	\$250.00	
Electronic Payments to DSCA	<u>\$453,405.20</u>	
Total Auto Debits and Electronic Transfers	<u><u>\$453,731.80</u></u>	

Dental Surgery Center

Auto Debits - Old Account

Bank Fees CCDSC Old Acct	21.84	
Bank Fees CDSC New Acct	<u>22.87</u>	
Total Auto Debits and Electronic Transfers	<u><u>44.71</u></u>	<u>\$453,776.51</u>

Electronic Payments - ACH	<u>\$0.00</u>	<u>\$0.00</u>
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Total Accounts Payable	<u><u>\$1,722,834.48</u></u>
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Grand Total Disbursements	<u><u>\$1,732,912.26</u></u>
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Bloss Memorial Healthcare District
April-19

Bloss Electronic Transfers

Bloss Auto Debits

Bank Fees - CCDSC Old Acct	21.84
Bank Fees - CDSC New Acct	22.87
Bank Fees - Bloss	76.60
Total	<u>121.31</u>

Electronic Payments to Payroll for Hosting Fee	250.00
Electronic Payment to DSCA	453,405.20
Electronic Transfer to LAIF	0.00
Total	<u>453,655.20</u>

Grand Total	<u>453,776.51</u>
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BLOSS	Payroll Disbursements for		April-19
	Payroll dated		
Earnings	04/05/19	04/20/19	Total
Regular			-
Overtime			-
Vacation			-
Sick			-
Holiday			-
Salary	4,541.67	4,541.67	9,083.34
Double Time			-
Call In			-
On Call			-
Other			-
			-
Total	4,541.67	4,541.67	9,083.34
			-
Deductions			-
FICA (+)	347.43	347.43	694.86
Insurance (-)	-	-	-
Emp Deduction(-)/Reimb(+)	-	-	-
Christmas Fund (-)	-	-	-
Process Fee (+)	192.79	106.79	299.58
			-
Total	540.22	454.22	994.44
			-
			-
Net Payroll	\$ 5,081.89	\$ 4,995.89	10,077.78

RUN DATE: 04/30/19
 RUN TIME: 1532
 RUN USER: COOKS

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

C
 FROM 04/01/19 TO 04/30/19

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
04/04/19	038313	B0159	CAHHS	ISSUED	04/04/19	264.00	
04/04/19	038314	B0001	CARRIER CORPORATION	ISSUED	04/04/19	5903.00	
04/04/19	038315	B0016	GUARDCO SECURITY SERVICES	ISSUED	04/04/19	12184.48	
04/04/19	038316	B0030	HD SUPPLY FACILITIES MAINTENANCE	ISSUED	04/04/19	395.05	
04/04/19	038317	B0246	HENRY SCHEIN MEDICAL	ISSUED	04/04/19	22916.08	
			REMITTED TO: HENRY SCHEIN MEDICAL (1511259)				
04/04/19	038318	B0225	HOFFMAN SECURITY	ISSUED	04/04/19	577.90	
04/04/19	038319	K0034	JOE S RODRIGUEZ	ISSUED	04/04/19	375.00	
04/04/19	038320	K0003	M-D VENTURES	ISSUED	04/04/19	19102.14	
04/04/19	038321	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	04/04/19	2311.39	
04/04/19	038322	B0212	JAVIER L MENDOZA	ISSUED	04/04/19	2775.00	
			REMITTED TO: NATURAL GARDENS				
04/04/19	038323	B0091	OFFICE DEPOT	ISSUED	04/04/19	1726.05	
04/04/19	038324	B0018	PG&E (0665563335-9)	ISSUED	04/04/19	60.21	
04/04/19	038325	B0021	PG&E (1384254881-3)	ISSUED	04/04/19	251.32	
04/04/19	038326	B0019	PG&E (1832229927-4)	ISSUED	04/04/19	158.17	
04/04/19	038327	B0020	PG&E (1873896591-4)	ISSUED	04/04/19	189.67	
04/04/19	038328	K0044	PG&E (8300477674-2)	ISSUED	04/04/19	752.53	
04/04/19	038329	B0013	WEST COAST GAS CO, INC.	ISSUED	04/04/19	2707.13	
04/04/19	038330	B0015	WINTON, WATER & SANITARY DISTRICT	ISSUED	04/04/19	72.80	
04/12/19	038331	B0264	COOL ROOFING SYSTEMS, INC.	ISSUED	04/12/19	129287.00	
04/12/19	038332	B0060	GLENN ARNOLD	ISSUED	04/12/19	100.00	
			REMITTED TO: ARNOLD, GLENN				
04/12/19	038333	B0109	KORY BILLINGS	ISSUED	04/12/19	200.00	
04/12/19	038334	B0132	CLARK PEST CONTROL	ISSUED	04/12/19	377.00	
04/12/19	038335	B0030	HD SUPPLY FACILITIES MAINTENANCE	ISSUED	04/12/19	351.75	
04/12/19	038336	B0241	HIGGS, FLETCHER & MACK LLP	ISSUED	04/12/19	300.00	
04/12/19	038337	B0004	MIT PLUMBING	ISSUED	04/12/19	178.79	
04/12/19	038338	B0064	PETERSON, ALFONSE	ISSUED	04/12/19	200.00	
04/12/19	038339	B0014	PG&E (4705482162-5)	ISSUED	04/12/19	4485.76	
04/12/19	038340	B0265	PLATINUM ROOFING, INC.	ISSUED	04/12/19	15765.90	
04/12/19	038341	B0042	RALPH TEMPLE	ISSUED	04/12/19	1912.50	
04/12/19	038342	B0260	ROBERT F. BOESCH	ISSUED	04/12/19	100.00	
04/19/19	038343	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	04/19/19	21636.70	
04/19/19	038344	B0027	CITY OF ATWATER (010448-000)	ISSUED	04/19/19	828.08	
04/19/19	038345	B0134	CITY OF ATWATER (020161-000)	ISSUED	04/19/19	654.34	
04/19/19	038346	K0035	CITY OF PARLIER	ISSUED	04/19/19	161.23	
04/19/19	038347	B0132	CLARK PEST CONTROL	ISSUED	04/19/19	480.00	
04/19/19	038348	B0025	MERCED IRRIGATION DISTRICT	ISSUED	04/19/19	259.35	
04/19/19	038349	B0026	MERCED IRRIGATION DISTRICT	ISSUED	04/19/19	15635.25	
04/19/19	038350	B0133	MERCED/MODESTO COMMERCIAL SWEEPERS	ISSUED	04/19/19	240.00	
04/19/19	038351	B0218	JOHN P. NIEMOTKA	ISSUED	04/19/19	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
04/26/19	038352	B0045	BLOSS MEMORIAL HEALTHCARE DIST	ISSUED	04/26/19	50000.00	
04/26/19	038353	B0060	GLENN ARNOLD	ISSUED	04/26/19	200.00	
			REMITTED TO: ARNOLD, GLENN				
04/26/19	038354	B0109	KORY BILLINGS	ISSUED	04/26/19	200.00	

RUN DATE: 04/30/19
RUN TIME: 1532
RUN USER: COOKS

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

PAGE 2

C
FROM 04/01/19 TO 04/30/19

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
04/26/19	038355	B0031	COOLING SHEDD AIR CONDITIONING CO.	ISSUED	04/26/19	295.31	
04/26/19	038356	B0004	MIT PLUMBING	ISSUED	04/26/19	151.79	
04/26/19	038357	B0064	PETERSON, ALFONSE	ISSUED	04/26/19	300.00	
04/26/19	038358	B0260	ROBERT F. BOESCH	ISSUED	04/26/19	200.00	
04/26/19	038359	K0057	SOCAL GAS (090 828 6930 7)	ISSUED	04/26/19	75.30	
04/26/19	038360	K0071	TRI-SIGNAL INTEGRATION, INC	ISSUED	04/26/19	1360.00	
04/29/19	038361	B0232	LPL FINANCIAL	ISSUED	04/29/19	200000.00	
04/29/19	038362	B0232	LPL FINANCIAL	ISSUED	04/29/19	300000.00	
TOTAL \$						1269057.97	