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# PUBLIC NOTICE

Bloss Memorial Healthcare District, A Public Entity • 3605 Hospital Road, • Atwater, California 95301 •  
(209) 722-4102 or (209) 381-2000 x 7002 • fax: (209) 722-9020

**Date:** November 23, 2022

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

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

Bloss Memorial Healthcare District will hold their next **Finance Committee** meeting, Wednesday, November 30, 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 Wednesday, November 30, 2022 at 2:00 pm in the Board Room at 3605 Hospital Road, Atwater, CA 95301.

I, Fily Cale, Executive Assistant of Bloss Memorial Healthcare District, do hereby certify that a copy of the foregoing agenda was posted at Bloss Memorial Healthcare District a minimum of 72 hours prior to the meeting.

In compliance with the federal Americans with Disabilities Act of 1990, upon request, the agenda can be provided in an alternative format to accommodate special needs. If you require special accommodations to participate in a Board of Directors or Finance Committee meeting due to a disability, please contact the Executive Assistant a minimum of three (3) business days in advance of the meeting at (209) 724-4102 or (209) 381-2000 ext 7000. You may also send the request by email to [calef@cfhcinc.org](mailto:calef@cfhcinc.org).

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)**  
**3605 Hospital Road, Atwater, CA 95301**  
**FINANCE COMMITTEE MEETING**  
**BOARD ROOM**  
**Wednesday, November 30, 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**

\*

**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 comment.

**IV. APPROVAL OF FINANCE COMMITTEE MINUTES**

A. October 25, 2022 Finance Committee Minutes	*	1
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**V. REVIEW OF AUGUST DISTRICT FINANCIALS**

A. Recommendation of FYE 2022 Audit	*	2
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**VI. WARRANTS & PAYROLL**

A. October Payroll, Electronic Payments & Check Register	*	4
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**VII. OLD BUSINESS**

**VIII. DISCUSSION**

**IX. AGENDA FOR CLOSED SESSION**

**X. NEXT MEETING DATE**

**XI. ADJOURNMENT**

SB 343 NOTICE

In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item and is distributed less than 72 hours prior to a regular meeting will be made available for public inspection in the office of the Executive Assistant at Bloss Memorial Healthcare District during normal business at 3605 Hospital Road.

If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda at 3605 Hospital Road.

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)  
FINANCE COMMITTEE MEETING  
BOARD ROOM  
Tuesday, October 25, 2022  
1:30 p.m.**

Committee: Edward Lujano, CEO; Fily Cale, Executive Assistant; Dawnita Castle, CFO; Alfonse Peterson, Committee Chair and Kory Billings, Committee Member

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.

**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.**

**APPROVAL OF AGENDA**

**A motion was made/seconded, (Edward Lujano / Kory Billings) to approve the October 25, 2022 agenda as presented. Motion carried.**

**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.**

**A motion was made/seconded, (Kory Billings / Edward Lujano) to approve Make findings in accordance with AB 361 for teleconferenced meetings. Motion carried.**

**PUBLIC COMMENTS**

None.

## APPROVAL OF FINANCE COMMITTEE MINUTES, Exhibit 1

### A. September 29, 2022 Finance Committee Meeting Minutes, Exhibit 1

**A motion was made / seconded, (Edward Lujano / Vivian Passwaters) to approve the September 29, 2022 Finance Committee meeting minutes as presented, Exhibit 1.**

## REVIEW OF AUGUST FINANCIAL STATEMENTS, EXHIBIT 2

Dawnita Castle provided an updated on the audit, as BMHD moved from Meditech to QuickBooks the audit is taking additional time to review to ensure the numbers were copied into QuickBooks the way they should be recorded. She will be reviewing it and present it at the next finance meeting.

The Goodwin Fund is completely out of Wells Fargo and the fund of \$182,580 is listed on the Balance Sheet. Once BMHD decides on how they will fund that investments, then it will come out of the cash in the general checking account.

For September, MBHD had a total net loss before depreciation of \$76,433 compared to a net gain of \$12,310 last year. Net income after depreciation was a loss of \$137,025. On Gains and Investments, there was a loss of \$105,341. Also compared to last month expenses were up about \$18,000 due to purchased services; \$17,000 to Guardco which should have been in August financials. Hoffman Security did some updates / repairs to the security cameras.

Operating Cash Balance was at \$6,625,416 and Days Cash on Hand did decrease to 1,388 days. Decrease was due to expenses being up this month and they are divided by 30 and the daily averages go up. In expenses are also \$9,646 of Sierra Kings costs. YTD is a loss of \$147,193 after depreciation.

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

### A. September Payroll, Electronic Payments & Check Register, Exhibit 3

**A motion was made / seconded, (Kory Billings / Edward Lujano) to approve the September Payroll in the amount of \$9,168.86; Accounts Payable in the amount of \$133,803.62 and Check Register of \$142,972.48, Exhibit 3. Motion carried.**

## OLD BUSINESS

None.

## DISCUSSION

Alfonse Peterson commented that a meeting was held with the financial advisors. Dawnita Castle spoke to David Goforth and he will on a plan and what their fees are.

**AGENDA FOR CLOSED SESSION**

None.

**NEXT MEETING DATE/ADJOURNMENT**

The next Finance Committee meeting will be held on Wednesday, November 30, 2022 at 1:30 pm.

As there was no further business, the meeting adjourned at 1:39 p.m.

Respectfully Submitted,

\_\_\_\_\_  
Fily Cale  
Executive Assistant

\_\_\_\_\_  
Alfonse Peterson  
Committee Chair

**BLOSS MEMORIAL HEALTHCARE DISTRICT  
FINANCE COMMITTEE MEETING  
Period Ended October 2022**

**Operations Summary Statement (white)**

**Financial Statements**

Prior Month Detail Balance Sheet (**yellow**)

Prior Month Comparison Profit & Loss (**lilac**)

Profit & Loss YTD Comparison (**pink**)

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

**Statistics**

FTE Report (**gray**)

BMHD had a total net gain before depreciation of \$115,807 for the month compared to a net gain of \$45,154 last year. Net income after depreciation was a gain of \$55,578.

Expenses include \$9,743 of SKDSC costs.

The October, Operating Cash Balance was \$6,616,452 and Days Cash On Hand increased to 1,660 Days\*. In September the DCH was 1,388 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-22	Oct-21	VARIANCE *	%	Y-T-D Oct-22	Y-T-D Oct-21	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	0	0	NA	0	0	0	N/A
Other Operating Revenue	143,439	136,340	7,100	NA	577,546	529,291	48,255	9.12%
Total Net Operating Revenue	143,439	136,340	7,100	NA	577,546	529,291	48,255	9.12%
Operating Expenses Excluding Depreciation	123,588	167,955	44,368	26.42%	538,948	404,285	(134,663)	-33.31%
Net Operating Income (Loss) Before Depreciation	19,851	(31,616)	51,467	162.79%	38,597	125,006	(86,409)	69.12%
Net Non Operating-Gains/Losses								
Gain/Loss on Investments	63,576	44,592	18,983	42.57%	(11,069)	25,231	(36,300)	-143.87%
Grant Donation Expense	0	0			(27,726)	0		
All Other Non-Operating Gains/Losses	32,380	32,178	(203)	-0.63%	150,518	161,192	(10,675)	-6.62%
Total Net Non-Operating Income: Losses/Gains	95,956	76,770	(19,186)	-24.99%	111,723	186,423	(74,700)	-40.07%
<b>Total Net Income (Loss) Before Depreciation</b>	<b>115,807</b>	<b>45,154</b>	<b>70,653</b>	<b>156.47%</b>	<b>150,320</b>	<b>311,429</b>	<b>(161,109)</b>	<b>-51.73%</b>
Depreciation Expense	60,230	0	60,230	#DIV/0!	241,935	218,857	23,078	10.54%
Net Income (Loss) After Depreciation	55,578	45,154	10,424	23.08%	(91,616)	92,572	(184,188)	-198.97%

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



Bloss Memorial HealthCare District  
 Operations Summary Report  
 Three Months Ending October 31, 2022

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

	Oct-22	Oct-21	VARIANCE	%	Y-T-D Oct-22	Y-T-D Oct-21	Y-T-D VARIANCE*	Y-T-D %
EMPLOYEE FTE'S	1.00	1.00	0.00	0.00%	1.00	9.98	8.98	1.54%
CONTRACT FTE'S	3.23	2.66	(0.57)	-21.43%	3.82	3.94	0.12	-13.09%
TOTAL FTE'S	4.23	3.66	(0.57)	-15.57%	4.82	13.92	9.10	-9.81%

\* 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

## Balance Sheet

11/15/22

As of October 31, 2022

Accrual Basis

	Oct 31, 22	Sep 30, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1001 Cash General Checking	4,603,987.53	4,619,346.38	-15,358.85	-0.3%
1002 Cash - Payroll	8,699.28	8,699.28	0.00	0.0%
1003 CDSC Cash Gen Chking	0.20	0.20	0.00	0.0%
1005 Cash Laif Savings	1,539,176.43	1,539,055.65	120.78	0.0%
1005 Laif Funded Deprec	464,588.75	464,588.75	0.00	0.0%
1006 PNC Money Market Acct	510,408.54	510,398.54	10.00	0.0%
1010 Investment Cap Improv	902,691.66	855,067.41	47,624.25	5.6%
1010 Investment Grants	567,423.54	551,472.25	15,951.29	2.9%
<b>Total Checking/Savings</b>	<b>8,596,975.93</b>	<b>8,548,628.46</b>	<b>48,347.47</b>	<b>0.6%</b>
<b>Accounts Receivable</b>				
1060 Rent Receivable	1,785.00	-17,323.02	19,108.02	110.3%
1063 Prop Tax Receivable	149,998.84	117,749.13	32,249.71	27.4%
1064 CFHC Inc Receivable	114,089.99	114,089.97	0.02	0.0%
<b>Total Accounts Receivable</b>	<b>265,873.83</b>	<b>214,516.08</b>	<b>51,357.75</b>	<b>23.9%</b>
<b>Other Current Assets</b>				
1101 Prepaid Insurance	67,215.00	76,063.12	-8,848.12	-11.6%
1103 Prepaid Rent	19,487.06	9,743.06	9,744.00	100.0%
1108 Prepaid Expense	5,996.32	18,595.40	-12,599.08	-67.8%
<b>Total Other Current Assets</b>	<b>92,698.38</b>	<b>104,401.58</b>	<b>-11,703.20</b>	<b>-11.2%</b>
<b>Total Current Assets</b>	<b>8,955,548.14</b>	<b>8,867,546.12</b>	<b>88,002.02</b>	<b>1.0%</b>
<b>Fixed Assets</b>				
1200 Land	2,205,996.23	2,205,996.23	0.00	0.0%
1219 Land Improvements	69,615.00	69,615.00	0.00	0.0%
1221 Bloss Remodel	832,986.24	832,986.24	0.00	0.0%
1221 Bloss Building and Improve	22,067,530.49	22,067,530.49	0.00	0.0%
1221 Castle Build and Impr	1,477,349.44	1,477,349.44	0.00	0.0%
1221 Castle Remodel	126,551.17	126,551.17	0.00	0.0%
1224 Park Lot & Improve	138,713.06	138,713.06	0.00	0.0%
1225 Communication Lines	452,828.86	452,828.86	0.00	0.0%
1225 Equipment Fixed	1,268,246.66	1,268,246.66	0.00	0.0%
1230 Leasehold Improvement	99,810.62	99,810.62	0.00	0.0%
1241 Equipment Major Move	4,655,179.59	4,655,179.59	0.00	0.0%
1241 Meditech Hardware	223,352.74	223,352.74	0.00	0.0%
1241 Meditech Implement	222,215.72	222,215.72	0.00	0.0%
1242 Equipment Minor	496,192.45	496,192.45	0.00	0.0%
1242 Meditech Software	277,371.76	277,371.76	0.00	0.0%
1261 Accum Depr Land Impr	-158,395.09	-157,421.95	-973.14	-0.6%
1271 Accum Depr Build & Im	-11,427,712.42	-11,371,544.33	-56,168.09	-0.5%
1275 Accum Dep Fixed Equip	-2,066,330.62	-2,065,907.95	-422.67	0.0%
1280 Accum Dep Lease Imp	-41,276.21	-41,034.46	-241.75	-0.6%
1291 Accum Major Move	-4,561,629.26	-4,559,768.57	-1,860.69	0.0%
1292 Accum Dep Minor Equip	-578,833.45	-578,270.14	-563.31	-0.1%
<b>Total Fixed Assets</b>	<b>15,779,762.98</b>	<b>15,839,992.63</b>	<b>-60,229.65</b>	<b>-0.4%</b>
<b>TOTAL ASSETS</b>	<b>24,735,311.12</b>	<b>24,707,538.75</b>	<b>27,772.37</b>	<b>0.1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 Accounts Payable Vendor	23,593.30	36,303.92	-12,710.62	-35.0%
2020 Accounts Payable Accrual	4,851.24	400.00	4,451.24	1,112.8%
2029 Accounts Payable Other	16,671.69	15,371.69	1,300.00	8.5%
2029 CFHC Inc Payable	19,144.79	30,129.98	-10,985.19	-36.5%
2029 DSCA Payable	0.00	6,274.75	-6,274.75	-100.0%
<b>Total Accounts Payable</b>	<b>64,261.02</b>	<b>88,480.34</b>	<b>-24,219.32</b>	<b>-27.4%</b>

## Bloss Memorial Healthcare District

## Balance Sheet

As of October 31, 2022

11/15/22

Accrual Basis

	Oct 31, 22	Sep 30, 22	\$ Change	% Change
Other Current Liabilities				
2030 Accrued Salary Wages	4,166.67	4,166.67	0.00	0.0%
2031 Accrued Vacation	14,583.67	13,782.70	800.97	5.8%
2036 FICA Payable	318.81	318.81	0.00	0.0%
2038 Pension Plan Accrual	1,600.00	6,000.00	-4,400.00	-73.3%
2039 Other Payroll Payable	112.04	99.04	13.00	13.1%
2572 UNG GOODWIN FUND	182,580.50	182,580.50	0.00	0.0%
Total Other Current Liabilities	203,361.69	206,947.72	-3,586.03	-1.7%
Total Current Liabilities	267,622.71	295,428.06	-27,805.35	-9.4%
Total Liabilities	267,622.71	295,428.06	-27,805.35	-9.4%
Equity				
2310 Capital BMHCD	4,240,460.11	4,240,460.11	0.00	0.0%
2330 Donated Capital	20,318,844.00	20,318,844.00	0.00	0.0%
Net Income	-91,615.70	-147,193.42	55,577.72	37.8%
Total Equity	24,467,688.41	24,412,110.69	55,577.72	0.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>24,735,311.12</b>	<b>24,707,538.75</b>	<b>27,772.37</b>	<b>0.1%</b>

## Bloss Memorial Healthcare District

## Profit &amp; Loss

October 2022

11/15/22

Accrual Basis

	Oct 22	Sep 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
5779 Rental Income	142,305.93	142,270.90	35.03	0.0%
5780 Misc Other Operating	1,133.12	0.00	1,133.12	100.0%
Total Income	143,439.05	142,270.90	1,168.15	0.8%
Gross Profit	143,439.05	142,270.90	1,168.15	0.8%
Expense				
6000 Management and Supervision	8,333.34	8,333.34	0.00	0.0%
6010 Fica	637.50	637.50	0.00	0.0%
6011 Unemployment Insurance	400.00	400.00	0.00	0.0%
6015 Pension Plan	400.00	400.00	0.00	0.0%
6018 Vacation Expense	800.97	400.48	400.49	100.0%
6022 Consultig & MGT	1,981.46	2,542.26	-560.80	-22.1%
6024 Accounting/Audit	900.00	900.00	0.00	0.0%
6026 Other Contracted Services	14,957.36	22,955.71	-7,998.35	-34.8%
6043 Food	11.81	24.37	-12.56	-51.5%
6046 Office Supplies	56.20	160.27	-104.07	-64.9%
6050 Other Non-Medical Supply	1,868.29	0.00	1,868.29	100.0%
6062 Repairs & MTC	6,927.64	2,823.73	4,103.91	145.3%
6064 Management Services	1,300.00	700.00	600.00	85.7%
6069 Other Purchased Services	24,966.85	43,208.87	-18,242.02	-42.2%
6071 Deprec-Land & Improvements	973.14	973.20	-0.06	0.0%
6072 Deprec-Buildings and Impro	56,150.08	56,512.93	-362.85	-0.6%
6073 Deprec-Leasehold Improv	259.76	259.76	0.00	0.0%
6074 Deprec-Equipment	2,846.67	2,846.70	-0.03	0.0%
6075 SKDSCBuilding Rent Expense	9,936.96	9,646.11	290.85	3.0%
6077 Electricity	30,707.11	32,959.52	-2,252.41	-6.8%
6077 Radiology Electricity	140.14	140.14	0.00	0.0%
6078 Natural Gas	1,249.99	757.31	492.68	65.1%
6079 Water	2,757.57	2,646.46	111.11	4.2%
6080 SKDSC Utilities-Other	468.74	0.00	468.74	100.0%
6080 Utilities-Other	4,929.54	3,623.94	1,305.60	36.0%
6082 Insurance Expense	8,848.12	8,867.12	-19.00	-0.2%
6085 Telephone Expense	222.65	222.65	0.00	0.0%
6086 Dues and Subscriptions	338.17	338.17	0.00	0.0%
6089 Advertising	400.00	400.00	0.00	0.0%
6090 Bank Service Charges	47.30	123.35	-76.05	-61.7%
Total Expense	183,817.36	203,803.89	-19,986.53	-9.8%
Net Ordinary Income	-40,378.31	-61,532.99	21,154.68	34.4%
Other Income/Expense				
Other Income				
9060 Interest Income	130.78	139.05	-8.27	-6.0%
9061 Gain on Investments	63,575.54	0.00	63,575.54	100.0%
9160 Property Tax Revenue	32,249.71	39,249.71	-7,000.00	-17.8%
Total Other Income	95,956.03	39,388.76	56,567.27	143.6%
Other Expense				
9025 Non Operating CFHC	0.00	9,540.00	-9,540.00	-100.0%
9030 Loss on Marketable Securit	0.00	105,340.89	-105,340.89	-100.0%
Total Other Expense	0.00	114,880.89	-114,880.89	-100.0%
Net Other Income	95,956.03	-75,492.13	171,448.16	227.1%
Net Income	55,577.72	-137,025.12	192,602.84	140.6%

**Bloss Memorial Healthcare District**  
**Profit & Loss YTD Comparison**  
 July through October 2022

11/15/22

Accrual Basis

	Jul - Oct 22	Jul - Oct 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
5779 Rental Income	576,347.80	528,925.27	47,422.53	9.0%
5780 Misc Other Operating	1,197.76	365.72	832.04	227.5%
Total Income	577,545.56	529,290.99	48,254.57	9.1%
Gross Profit	577,545.56	529,290.99	48,254.57	9.1%
Expense				
6000 Management and Supervision	33,333.36	38,141.36	-4,808.00	-12.6%
6010 Fica	2,550.06	2,917.76	-367.70	-12.6%
6011 Unemployment Insurance	1,600.00	1,200.00	400.00	33.3%
6015 Pension Plan	1,600.00	1,600.00	0.00	0.0%
6016 Workers Compensation	100.35	301.26	-200.91	-66.7%
6018 Vacation Expense	-273.55	-1,988.46	1,714.91	86.2%
6022 Consultig & MGT	8,157.65	8,180.77	-23.12	-0.3%
6023 Legal	0.00	3,093.96	-3,093.96	-100.0%
6024 Accounting/Audit	3,600.00	2,700.00	900.00	33.3%
6026 Other Contracted Services	87,533.67	3,921.01	83,612.66	2,132.4%
6043 Food	52.98	453.34	-400.36	-88.3%
6046 Office Supplies	472.62	166.63	305.99	183.6%
6049 Other Minor Equipment	0.00	439.50	-439.50	-100.0%
6050 Other Non-Medical Supply	1,868.29	221.91	1,646.38	741.9%
6062 Repairs & MTC	34,320.55	17,482.54	16,838.01	96.3%
6064 Management Services	4,400.00	3,100.00	1,300.00	41.9%
6069 Other Purchased Services	113,389.15	175,272.93	-61,883.78	-35.3%
6071 Deprec-Land & Improvements	3,892.68	4,506.92	-614.24	-13.6%
6072 Deprec-Buildings and Impro	225,616.84	212,772.68	12,844.16	6.0%
6072 SKDSC Deprec-BLDGS & Improv	0.00	-5,176.22	5,176.22	100.0%
6073 CCDSC Deprec Leasehold	0.00	-15,888.26	15,888.26	100.0%
6073 Deprec-Leasehold Improv	1,039.04	455.23	583.81	128.3%
6073 SKDSC Deprec-Leasehold impr	0.00	725.25	-725.25	-100.0%
6074 Deprec-Equipment	11,386.75	21,461.43	-10,074.68	-46.9%
6074 SKDSC Deprec-Equipment	0.00	-63,305.12	63,305.12	100.0%
6075 SKDSC Building Rent Expense	38,924.05	38,827.97	96.08	0.3%
6077 Electricity	134,844.88	99,266.70	35,578.18	35.8%
6077 Radiology Electricity	542.81	722.25	-179.44	-24.8%
6078 Natural Gas	3,326.23	3,805.45	-479.22	-12.6%
6079 SKDSC Water	0.00	1,284.69	-1,284.69	-100.0%
6079 Water	11,193.52	15,104.23	-3,910.71	-25.9%
6080 SKDSC Utilities-Other	468.74	0.00	468.74	100.0%
6080 Utilities-Other	15,611.30	12,726.40	2,884.90	22.7%
6082 Insurance Expense	36,624.46	34,015.57	2,608.89	7.7%
6083 SKDSC Tax and License	0.00	580.00	-580.00	-100.0%
6083 Tax and Licenses	0.00	1.00	-1.00	-100.0%
6085 Telephone Expense	890.60	1,183.73	-293.13	-24.8%
6086 Dues and Subscriptions	1,932.68	1,352.64	580.04	42.9%
6087 Training	0.00	865.00	-865.00	-100.0%
6088 Travel Expense	0.00	386.76	-386.76	-100.0%
6089 Advertising	1,600.00	0.00	1,600.00	100.0%
6090 Bank Service Charges	284.05	263.25	20.80	7.9%
Total Expense	780,883.76	623,142.06	157,741.70	25.3%
Net Ordinary Income	-203,338.20	-93,851.07	-109,487.13	-116.7%
Other Income/Expense				
Other Income				
9010 Gain on Sale of Equipment	0.00	3,810.07	-3,810.07	-100.0%
9060 Interest Income	518.75	29,202.17	-28,683.42	-98.2%
9061 Gain on Investments	128,509.99	73,263.43	55,246.56	75.4%
9160 Property Tax Revenue	149,998.84	128,180.16	21,818.68	17.0%
Total Other Income	279,027.58	234,455.83	44,571.75	19.0%

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11/15/22

Accrual Basis

**Bloss Memorial Healthcare District**  
**Profit & Loss YTD Comparison**  
July through October 2022

	<u>Jul - Oct 22</u>	<u>Jul - Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
Other Expense				
9025 Non Operating CFHC	20,500.00	0.00	20,500.00	100.0%
9030 Loss on Marketable Securit	139,579.13	48,032.88	91,546.25	190.6%
9050 Donations Expense	7,225.95	0.00	7,225.95	100.0%
<b>Total Other Expense</b>	<u>167,305.08</u>	<u>48,032.88</u>	<u>119,272.20</u>	<u>248.3%</u>
<b>Net Other Income</b>	<u>111,722.50</u>	<u>186,422.95</u>	<u>-74,700.45</u>	<u>-40.1%</u>
<b>Net Income</b>	<u><u>-91,615.70</u></u>	<u><u>92,571.88</u></u>	<u><u>-184,187.58</u></u>	<u><u>-199.0%</u></u>

**Bloss Memorial Healthcare District**  
**SKDSC Department**  
**October 2022**

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 Accrual Basis

	SKDSC Site	TOTAL
Ordinary Income/Expense		
Expense		
6075 SKDSC Building Rent Expense	9,743.06	9,743.06
Total Expense	9,743.06	9,743.06
Net Ordinary Income	-9,743.06	-9,743.06
Net Income	<u>-9,743.06</u>	<u>-9,743.06</u>

		CRF 00 FTE'S BY DEPARTMENT							
		OCT 2022	OCT 2021	(UN)FAVORABLE VARIANCE	%	YTD OCT 2022	YTD OCT 2021	(UN)FAVORABLE VARIANCE	%
*** EMPLOYEE FULL TIME EQUIVALENTS ***									
8610 ADMINISTRATION		1.00	1.00	0.00	0.00%	1.00	0.98	(0.02)	(2.36)%
TOTAL EMPLOYEE FTE'S		1.00	1.00	0.00	0.00%	1.00	0.98	(0.02)	(2.36)%
*** CONTRACT FULL TIME EQUIVALENTS ***									
PURCHASING		0.01	0.00	(0.01)		0.00	0.01	0.00	52.63%
MAINTENANCE & PLANT OPERATIONS		2.85	2.33	(0.52)	(22.35)%	3.48	3.62	0.14	3.95%
ACCOUNTING		0.22	0.21	(0.01)	(4.77)%	0.21	0.22	0.01	3.08%
ADMINISTRATION		0.15	0.11	(0.04)	(31.05)%	0.13	0.10	(0.04)	(38.24)%
CLINIC ADMINISTRATION		0.00	0.00	0.00	0.00%	0.00	0.01	0.01	100.00%
TOTAL CONTRACT FTE'S		3.23	2.66	(0.57)	(21.55)%	3.82	3.94	0.12	3.09%
*** TOTAL FULL TIME EQUIVALENTS ***									
PURCHASING		0.01	0.00	(0.01)		0.00	0.01	0.00	52.63%
MAINTENANCE & PLANT OPERATIONS		2.85	2.33	(0.52)	(22.35)%	3.48	3.62	0.14	3.95%
ACCOUNTING		0.22	0.21	(0.01)	(4.77)%	0.21	0.22	0.01	3.08%
ADMINISTRATION		1.15	1.11	(0.04)	(3.18)%	1.13	1.07	(0.06)	(5.55)%
CLINIC ADMINISTRATION		0.00	0.00	0.00	0.00%	0.00	0.01	0.01	100.00%
TOTAL FTE'S		4.23	3.66	(0.57)	(15.66)%	4.82	4.92	0.10	2.01%



RECOMMENDATION OF FYE 2022 AUDIT

Audited Financial Statements  
BLOSS MEMORIAL  
HEALTHCARE DISTRICT

June 30, 2022 and 2021

JWT & Associates, LLP  
Advisory Assurance Tax

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Bloss Memorial Healthcare District

Audited Financial Statements

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# JWT & Associates, LLP

## Advisory Assurance Tax

1111 East Herndon, Suite 211, Fresno, California 93720  
Voice: (559) 431-7708 Fax:(559) 431-7685

### *Report of Independent Auditors*

The Board of Directors  
Bloss Memorial Healthcare District  
Atwater, California

### *Opinion*

We have audited the accompanying financial statements of the business-type activities and fiduciary activities of Bloss Memorial Healthcare District (the District), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities and fiduciary activities of the District, as of June 30, 2022 and 2021, and the changes in financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 30, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

*JWT & Associates, LLP*

Fresno, California  
November 30, 2022

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# Bloss Memorial Healthcare District

## Management's Discussion and Analysis

June 30, 2022

The management of Bloss Memorial Healthcare District ("BMHD") has prepared the following analysis and discussion of the financial performance of the District for the fiscal year ended June 30, 2022 to accompany the financial statements prepared in accordance with the Governmental Accounting Standards Board Statement Numbers 34, 37 and 38. This discussion and the associated schedules are intended to provide an analysis, explanation, and historical basis of comparison for the reporting of financial results of the District for the Fiscal Year 2022 (FY 2022). The audited financial statements included herewith have been prepared and submitted with an unmodified opinion from the District's independent auditor.

FY 2022 completed another successful year for BMHD. While continuing partnerships with local health care agencies, BMHD provides much needed resources to better assist the community they serve. BMHD provided a total of \$43,060 worth of grants to health care agencies to serve the Atwater community.

BMHD has continued its affiliation with Castle Family Health Centers, Inc. (CFHC), which provided services to 158,604 patient visits during FY 2022. The affiliation with CFHC has allowed BMHD to continue its mission in the provision of healthcare services to the community. During FY 2022 BMHD provided grant funds of \$7,000 from its Goodwin Trust to CFHC. The grant funds were used to provide Flu Shots and bad debt forgiveness to the Senior Citizens that resides in the community. BMHD provided CFHC \$26,580 to organize free sports physicals to children with low income families in the Atwater and Winton community.

During FY22 BMHD granted Day Break Adult Health Care (Day Break) \$25,000 to prepare and deliver meals to elderly and disable residents of the Community. Day Break served over 1,088 meals to elderly disadvantage residents located in Atwater, California.

Although BMHD provided the necessary grant assistance, BMHD had a net gain for FY 2022 of \$575,599 which includes \$733,860 of depreciation expense.

# Bloss Memorial Healthcare District

## Management's Discussion and Analysis

June 30, 2022

### Comments on the Statement Net Position

Total Cash and Cash Equivalents had an increase by \$3,042,590 and is up 54.3% from the prior year. Other Receivables decreased by \$2,166,114 with a 98.42% below the prior year. During FY 22 BMHD received three Note Receivables from DSCA totaling \$2,150,000 from the sale of the surgery centers to Blue Cloud Pediatric Surgery Center. FY 2022 receivables include Property Tax of \$34,747 from Merced County.

#### Condensed Statements of Net Position:

	2022	2021	Dollar Change	Percent Change
Current and Other Assets	\$ 8,872,977	\$ 8,036,449	\$ 836,528	10.41%
Capital Assets, Net	16,018,659	16,398,872	(380,213)	-2.32%
<b>Total Assets</b>	<b>24,891,636</b>	<b>24,435,321</b>	<b>456,315</b>	<b>1.87%</b>
Long-term Debt	-	-	-	-
Other Liabilities	165,038	241,729	(76,691)	-31.73%
<b>Total Liabilities</b>	<b>165,038</b>	<b>241,729</b>	<b>(76,691)</b>	<b>-</b>
Net Position Invested in Capital Assets, Net of Related Debt	16,018,659	16,398,871	(380,212)	-2.32%
Temporarily restricted	184,583	209,887	(25,304)	-12.06%
Unrestricted	8,540,645	7,584,834	955,811	12.60%
<b>Total Net Position</b>	<b>\$24,743,887</b>	<b>\$24,193,592</b>	<b>\$ 550,295</b>	<b>2.27%</b>

### Property Plant and Equipment

Fixed Assets decreased by \$380,213 (2.3%) during FY 2022. The decrease in Fixed Assets is as follows:

Capital expenditures and disposals:	
Building Upgrades and Repairs	\$ (305,811)
Fixed Equipment	\$ (111,656)
Minor Equipment	\$ 31,853
Land Improvements	\$ 5,401
<b>Net Change in fixed assets</b>	<b>\$ (308,213)</b>



# Bloss Memorial Healthcare District

## Management's Discussion and Analysis

June 30, 2022

Total liabilities as of June 30, 2022 were \$165,038 and decreased from the prior year by \$76,691 or 31.73%. A result of the decrease in the Dental Surgery Centers of America payable of \$58,175 and accounts payable accruals decreased a total of \$44,967.

### Comments on the Statement of Revenue and Expenses

BMHCD income consists of miscellaneous revenue of small dividends in the amount of \$1,770 and accounts payable discounts of \$2,925. BMHCD's major source of operating income consists of the Bloss Trust in the amount of \$643,130.

Total expenses in FY 2022 were \$2,175,613 which was an increase of \$199,825 from the prior year. The increase is attributable to the loss on marketable securities in the amount of \$150,655 recorded in other non-operating expense.

Non-operating revenues in FY 2022 are property tax revenue of \$470,997 and interest income of \$30,242 related to a promissory notes receivable from DSCA at 6% interest. Other operating revenue also includes rental income of \$1,602,048 in FY 22 compared to \$1,477,490 in FY 21. That is an increase of \$124,559 from the prior year.

### Condensed Statements of Revenues, Expenses and Changes in Net Position:

	2022	2021	Dollar Change	Percent Change
Operating Revenues	\$ 647,925	\$ 575,925	\$ 72,000	12.50%
Nonoperating Revenues	1,952,622	2,174,093	(221,471)	-10.19%
<b>Total Revenues</b>	<b>2,600,547</b>	<b>2,750,018</b>	<b>(149,471)</b>	<b>-5.44%</b>
Depreciation Expense	733,860	714,362	19,498	2.73%
Other Operating Expenses	1,291,088	1,261,426	29,662	2.35%
<b>Total Expenses</b>	<b>\$ 2,024,948</b>	<b>\$ 1,975,788</b>	<b>\$ 49,160</b>	<b>2.49%</b>

### ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information; please contact the Bloss Memorial Healthcare District's Office Manager at 3605 Hospital Road Suite F, Atwater, CA 95301.

# Bloss Memorial Healthcare District

## Statements of Net Position

June 30, 2022 and 2021

	2022	2021
<b>Assets</b>		
Current Assets		
Cash and cash equivalents	\$ 8,645,925	\$ 5,603,335
Other receivables	34,748	50,862
Prepaid expenses and deposits	25,010	22,366
Total current assets	8,705,683	5,676,563
Capital assets, net of accumulated depreciation	16,018,659	16,398,871
Notes receivable	-	2,150,000
Assets whose use is limited	184,583	209,887
Total assets	\$ 24,908,925	\$ 24,435,321
<b>Liabilities and Net Position</b>		
Current liabilities		
Accounts payable and accrued expenses	\$ 140,797	\$ 213,851
Accrued payroll and related liabilities	24,241	27,878
Total current liabilities	165,038	241,729
Total liabilities	165,038	241,729
Net position		
Temporarily restricted	184,583	209,887
Invested in capital assets, net of related debt	16,018,659	16,398,871
Unrestricted	8,540,645	7,584,834
Total net position	24,743,887	24,193,592
Total liabilities and net position	\$ 24,908,925	\$ 24,435,321

*See accompanying notes to the financial statements*

## Bloss Memorial Healthcare District

### Statements of Revenues, Expenses and Changes in Net position

For The Years Ended June 30, 2022 and 2021

	2022	2021
<b>Operating revenues</b>		
Donations	\$ 643,130	\$ 572,954
Other operating revenue	4,795	2,971
Total operating revenues	647,925	575,925
<b>Operating expenses</b>		
Salaries & wages	101,166	108,458
Employee benefits	10,862	20,310
Professional Fees	193,170	45,680
Purchased services	335,311	510,434
Supplies	9,065	11,730
Repairs & maintenance	81,807	60,891
Utilities	331,522	333,520
Rentals and leases	116,387	115,712
Depreciation & amortization	733,860	714,362
Insurance	99,471	40,408
Other operating expenses	12,327	14,283
Total operating expenses	2,024,948	1,975,788
Operating income (loss)	(1,377,023)	(1,399,863)
<b>Nonoperating revenues (expenses)</b>		
District tax revenues	470,997	443,301
Rental income	1,602,048	1,477,490
Investment income	30,242	130,692
Other non-operating income (expense)	(150,665)	122,610
Total nonoperating revenues (expenses)	1,952,622	2,174,093
Excess of revenues (expenses)	575,599	774,230
Net change in temporarily restricted position	(25,304)	45,881
Increase in net position	550,295	820,111
Net position, beginning of the year	24,193,592	23,373,481
Net position, end of year	\$ 24,743,887	\$ 24,193,592

*See accompanying notes to the financial statements*

# Bloss Memorial Healthcare District

## Statements of Cash Flows

For The Years Ended June 30, 2022 and 2021

	2022	2021
<b>Cash flows from operating activities</b>		
Cash received for operations	\$ 664,039	\$ 601,307
Cash payments to suppliers and contractors	(1,254,758)	(1,073,698)
Cash payments to employees and benefit programs	(115,665)	(125,367)
Net cash used in operating activities	(706,384)	(597,758)
<b>Cash flows from non-capital and related financing activities</b>		
District tax revenue	470,997	443,301
Net cash provided by non-capital and related financing activities	470,997	443,301
<b>Cash flows from capital and related financing activities</b>		
Purchase of property, plant & equipment	(436,037)	(116,503)
Loss on disposal of capital assets	82,389	-
Net cash used in capital and related financing activities	(353,648)	(116,503)
<b>Cash flows from investing activities</b>		
Payments from notes receivable	2,150,000	-
Rental income	1,602,048	1,477,490
Investment income	30,242	130,692
Other non-operating income (expense)	(150,665)	122,610
Net cash provided by investing activities	3,631,625	1,730,792
Increase in cash and cash equivalents	3,042,590	1,459,832
Cash and cash equivalents at beginning of year	5,603,335	4,143,503
Cash and cash equivalents at end of year	<u>\$ 8,645,925</u>	<u>\$ 5,603,335</u>

*See accompanying notes to the financial statements*

Bloss Memorial Healthcare District

Statements of Cash Flows (continued)

For The Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>		
Operating loss	\$ (1,377,023)	\$ (1,399,863)
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation	733,860	714,362
Changes in operating assets and liabilities		
Other receivables	16,114	25,382
Prepaid expenses	(2,644)	4,683
Accounts payable and accrued expenses	(73,054)	54,277
Accrued payroll and related expenses	(3,637)	3,401
Net cash used in operating activities	<u>\$ (706,384)</u>	<u>\$ (597,758)</u>

*See accompanying notes to the financial statements*

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# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### NOTE 1 - ORGANIZATION AND ACCOUNTING POLICIES

**Reporting Entity:** Bloss Memorial Healthcare District (the District) is a public entity organized under Local District Law as set forth in the Health and Safety Code of the State of California. The District is a political subdivision of the State of California and is generally not subject to federal or state income taxes. The District is governed by a five member Board of Directors, elected from within the healthcare district to four year terms of office. The District is located in Atwater, California. The District provides support to a local health care clinic located in Atwater, California which provides primary health care services primarily to individuals who reside in the local geographic area.

**Basis of Preparation:** The accounting policies and financial statements of the District generally conform with 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 Governmental Accounting Standards Board (GASB). For purposes of presentation, transactions deemed by management to be ongoing, major or central to the provision of health care services are reported as operational revenues and expenses.

The District uses proprietary fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Pursuant to Government Accounting Standard Board ("GASB") Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 Financial Accounting Standards Board ("FASB") and AICPA Pronouncements*, the District's proprietary fund accounting and financial reporting practices are based on all applicable GASB pronouncements as well as codified pronouncements issued on or before November 30, 1989. The District has elected to apply the provisions of all relevant pronouncements as the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

**Financial Statement Presentation:** The District applies the provisions of GASB 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (Statement 34), as amended by GASB 37, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus*, and Statement 38, *Certain Financial Statement Note Disclosures*. Statement 34 established financial reporting standards for all state and local governments and related entities. Statement 34 primarily relates to presentation and disclosure requirements. The impact of this change was related to the format of the financial statements; the inclusion of management's discussion and analysis; and the preparation of the statement of cash flows on the direct method. The application of these accounting standards had no impact on the total net assets.

# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### NOTE 1 - ORGANIZATION AND ACCOUNTING POLICIES (continued)

**Management's Discussion and Analysis:** Statement 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the District's financial activities in the form of "management's discussion and analysis" (MD&A). This analysis is similar to the analysis provided in the annual reports of organizations in the private sector.

**Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts 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 and Investments:** The District considers cash and cash equivalents to include certain investments in highly liquid debt instruments, when present, with an original maturity of a short-term nature or subject to withdrawal upon request. Exceptions are for those investments which are intended to be continuously invested. Investments in debt securities are reported at market value. Interest, dividends and both unrealized and realized gains and losses on investments are included as investment income in non-operating revenues when earned.

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

**Assets Limited as to Use:** Assets limited as to use include donor restricted funds. Assets limited as to use consist primarily of deposits on hand with banking and investment institutions.

**Capital Assets:** Capital assets consist of property and equipment and are reported on the basis of cost, or in the case of donated items, on the basis of fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized. Depreciation of property and equipment and amortization of property under capital leases are computed by the straight-line method for both financial reporting and cost reimbursement purposes over the estimated useful lives of the assets, which range from 10 to 30 years for buildings and improvements, and 3 to 10 years for equipment. The District periodically reviews its capital assets for value impairment. As of June 30, 2022 and 2021, the District has determined that no capital assets are impaired.

**Compensated Absences:** District 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 liabilities as of June 30, 2022 and 2021 are \$14,857 and \$18,499, respectively.

# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### NOTE 1 - ORGANIZATION AND ACCOUNTING POLICIES (continued)

**Risk Management:** The District is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and medical malpractice. Commercial insurance coverage is purchased for claims arising from such matters.

**Net Position:** Net position (formally net assets) is presented in three categories. The first category is net position "invested in capital assets, net of related debt". This category of net position consists of capital assets (both restricted and unrestricted), net of accumulated depreciation and reduced by the outstanding principal balances of any debt borrowings that were attributable to the acquisition, construction, or improvement of those capital assets.

The second category is "restricted" net position. This category consists of externally designated constraints placed on assets by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments or government agencies, or law or constitutional provisions or enabling legislation.

The third category is "unrestricted" net position. This category consists of net assets that do not meet the definition or criteria of the previous two categories.

**District Tax Revenues:** The District receives financial support from property taxes. These funds are used to support operations and meet required debt service agreements. They are classified as non-operating revenue as the revenue is not directly linked to patient care. Property taxes are levied by the County on the Hospital's behalf during the year, and are intended to help finance the Hospital's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

**Grants and Contributions:** From time to time, the District receives grants from various governmental agencies and private organizations. The District also receives contributions from related foundation and auxiliary organizations, as well as from individuals and other private organizations. Revenues from grants and contributions are recognized when all eligibility requirements, including time requirements are met. Grants and contributions may be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported as components of the statement of revenues, expenses and changes in net assets.

**Operating Revenues and Expenses:** The District's statement of revenues, expenses and changes in net position distinguishes between operating and non-operating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services, which is the District's principal activity. Operating expenses are all expenses incurred to provide health care services, other than financing costs. Non-operating revenues and expenses are those transactions not considered directly linked to providing health care services.



# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### NOTE 1 - ORGANIZATION AND ACCOUNTING POLICIES (continued)

**Reclassifications:** Certain financial statement amounts as presented in the prior year financial statements have been reclassified in these, the current year financial statements, in order to conform to the current year financial statement presentation.

### NOTE 2 – CASH AND CASH EQUIVALENTS

As of June 30, 2022 and 2021, the District had deposits invested in various financial institutions in the form of cash and cash equivalents amounting to \$8,645,925 and \$5,603,335, respectively. All of these funds were held in deposits, which are collateralized in accordance with the California Government Code (CGC), except for \$250,000 per account that is federally insured.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Investments consist of equity securities and real estate funds invested through an investment broker and are stated at quoted market values. Changes in market value between years are reflected as a component of investment income in the accompanying statement of revenues, expenses and changes in net assets.

### NOTE 3 - INVESTMENTS

The District's investment balances and average maturities were as follows at June 30, 2022 and 2021:

	2022			
	Fair Value	Investment Maturities in Years		
		Less than 1	1 to 5	Over 5
Government investment funds	\$ 2,003,286	\$ 2,003,286	\$ -	\$ -
Money market accounts	513,369	513,369	-	-
Mutual funds	1,481,184	1,481,184	-	-
<b>Total investments</b>	<b>\$ 3,997,839</b>	<b>\$ 3,997,839</b>	<b>\$ -</b>	<b>\$ -</b>

# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### NOTE 3 – INVESTMENTS (continued)

	2021			
	Fair Value	Investment Maturities in Years		
		Less than 1	1 to 5	Over 5
Government investment funds	\$ 1,401,962	\$ 1,401,962	\$ -	\$ -
Money market accounts	519,344	519,344	-	-
Mutual funds	1,888,879	1,888,879	-	-
<b>Total investments</b>	<b>\$ 3,810,185</b>	<b>\$ 3,810,185</b>	<b>\$ -</b>	<b>\$ -</b>

The District's investments are reported at fair value as previously discussed. The District's investment policy allows for various forms of investments generally set to mature within a few months to others over 15 years. The policy identifies certain provisions which address interest rate risk, credit risk and concentration of credit risk.

**Interest Rate Risk:** Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The District's exposure to interest rate risk is minimal as 100% of their investments have a maturity of less than one year. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the preceding schedules that shows the distribution of the District's investments by maturity.

**Credit Risk:** Credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization, such as Moody's Investor Service, Inc. The District's investments in such obligations are in U.S. government obligations, money market accounts and mutual funds. The District believes that there is minimal credit risk with these obligations at this time.

**Custodial Credit Risk:** Custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer), the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investments are generally held by banks or investment companies. The District believes that there is minimal custodial credit risk with their investments at this time. District management monitors the entities which hold the various investments to ensure they remain in good standing.

**Concentration of Credit Risk:** Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investments are held as follows: government agencies 50% and investment companies 50%. The District believes that there is minimal custodial credit risk with their investments at this time. District management monitors the entities which hold the various investments to ensure they remain in good standing.

# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### NOTE 4 - ASSETS LIMITED AS TO USE

Assets limited as to use as of June 30, 2022 and 2021 were comprised of cash and cash equivalents and mutual funds held as donor restricted funds. Interest income, dividends, and both realized and unrealized gains and losses are recorded as investment income. Total investment income was \$30,242 and \$130,573 for the years ended June 30, 2022 and 2021, respectively. Total investment income includes both income from unrestricted and assets limited as to use. Debt securities, when present, are recorded at market price or the fair market value as of the date of each balance sheet.

### NOTE 5 - OTHER RECEIVABLES

Other receivables as of June 30, 2022 and 2021 were comprised of the following:

	2022	2021
District tax revenue	\$ 34,748	\$ 40,112
Dental Surgery Centers of America		10,750
	<u>\$ 34,748</u>	<u>\$ 50,862</u>

### NOTE 6 - NOTES RECEIVABLES

In May 2018, the District entered into three notes receivable agreements totaling \$2,150,000 with Dental Surgery Center of America for the purchase of certain dental surgery center assets and operations owned by the District. The interest rate on the loan was 6% per annum. Interest only was payable in 36 monthly installments beginning in June 2018 and principle and any unpaid interest was due by May 31, 2022. The notes receivable were paid off in May 2022 and there is no remaining amount due at June 30, 2022.

# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### NOTE 7 - CAPITAL ASSETS

Capital assets as of June 30, 2022 and 2021 were comprised of the following:

	Balance at June 30, 2021	Transfers & Additions	Transfers & Retirements	Balance at June 30, 2021
Land and land improvements	\$ 2,257,611	\$ 18,000	\$ -	\$ 2,275,611
Buildings and improvements	24,501,463	350,039	(111,600)	24,739,902
Equipment	7,594,136	67,998	(66,746)	7,595,388
Totals at historical cost	34,353,210	\$ 436,037	\$ (178,346)	34,610,901
Less accumulated depreciation	(17,954,339)	\$ (733,860)	\$ 95,957	(18,592,242)
Capital assets, net	<u>\$ 16,398,871</u>			<u>\$ 16,018,659</u>

	Balance at June 30, 2020	Transfers & Additions	Transfers & Retirements	Balance at June 30, 2021
Land and land improvements	\$ 2,257,611	\$ -	\$ -	\$ 2,257,611
Buildings and improvements	24,430,279	71,184	-	24,501,463
Equipment	7,548,817	45,319	-	7,594,136
Totals at historical cost	34,236,707	\$ 116,503	\$ -	34,353,210
Less accumulated depreciation	(17,239,977)	\$ (714,362)	\$ -	(17,954,339)
Capital assets, net	<u>\$ 16,996,730</u>			<u>\$ 16,398,871</u>

### NOTE 8 - RETIREMENT PLANS

The District sponsors a 403(b) defined contribution plan (the Plan). The District is the Plan's administrator as defined by section 316 of the Employee Retirement Income Security Act of 1974 (ERISA). All plan assets are held in a retirement trust with legal title held by the District's Board of Directors as Trustees. All employees are eligible to participate in the Plan except for those who belong to a union, where the retirement benefits have been the subject of collective bargaining or contract negotiation or work less than 2,000 hours per year for the District. For the years ended June 30, 2022 and 2021, the District contributed \$4,800 and \$5,124 to the Plan.

The District also offers its employees a deferred compensation plan, created in accordance with Internal Revenue Code Section 457. The plan is generally available to all District employees and permits them to defer a portion of their income. The compensation deferred is generally not available to employees until termination, retirement, death or certain hardship situations.

# Bloss Memorial Healthcare District

## Notes to Financial Statements

June 30, 2022 and 2021

### **NOTE 9 – INCOME TAXES**

The District is a political subdivision of the state of California organized under the Local Health Care District Law as set forth in the Health and Safety Code of the State of California. The District has been determined to be exempt from income taxes under Local Health Care District Law. Accordingly, no provision for income taxes is included in the accompanying financial statements.

Accounting principles generally accepted in the United States require District management to evaluate uncertain tax positions taken by the District. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. District management has analyzed the tax positions taken by the District, and has concluded that as of June 30, 2022, there are no uncertain positions taken or expected to be taken. The District has recognized no interest or penalties related to uncertain tax positions. The District is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress.

### **NOTE 10 - COMMITMENTS AND CONTINGENCIES**

**Operating Leases:** The District leases various equipment and facilities under operating leases expiring at various dates. Total building and equipment rent expense for the years ended June 30, 2022 and 2021, were \$116,387 and \$115,712, respectively. Future minimum lease payments for the succeeding years under operating leases as of June 30, 2022, with initial or remaining lease terms in excess of one year are not considered material.

**Litigation:** The District may from time to time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2022 will be resolved without material adverse effect on the District's future financial position, results from operations or cash flows.

**Workers Compensation Program:** The District is a participant in the Association of California Healthcare District's ALPHA Fund which administers a self-insured worker's compensation plan for employees of its member districts. The District pays a premium to the ALPHA Fund which is adjusted annually. If participation in the ALPHA Fund is terminated by the District, the District would be liable for its share of any additional premiums necessary for final disposition of all claims and losses covered by the ALPHA Fund.

Bloss Memorial Healthcare District

Notes to Financial Statements

June 30, 2022 and 2021

**NOTE 10 - COMMITMENTS AND CONTINGENCIES (continued)**

*Health Insurance Portability and Accountability Act:* The Health Insurance Portability and Accountability Act (HIPAA) was enacted August 21, 1996, to ensure health insurance portability, reduce health care fraud and abuse, guarantee security and privacy of health information, and enforce standards for health information. Organizations are subject to significant fines and penalties if found not to be compliant with the provisions outlined in the regulations. District management continues to evaluate the impact of this legislation on its operations including future financial commitments that will be required.

**NOTE 11-SUBSEQUENT EVENTS**

District management has evaluated events subsequent to June 30, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 30, 2022, the date these financial statements were available to be issued.

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# JWT & Associates, LLP

## Advisory Assurance Tax

1111 E. Herndon Avenue, Suite 211, Fresno, California 93720  
Voice: (559) 431-7708 Fax: (559) 431-7685

### **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

The Board of Directors  
Bloss Memorial Healthcare District  
Atwater, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the comptroller General of the United States, the financial statements of Bloss Memorial Healthcare District (the District), which comprise the statement of net position as of June 30, 2022, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 30, 2022.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*JWT & Associates, LLP*

Fresno, California  
November 30, 2022

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Bloss Memorial Healthcare District

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

**I. Summary of Auditor's Results**

Type of auditor's report issued:

Internal Control over financial reporting:

Material weakness identified?

yes

no

Significant deficiency(ies) identified that are not considered to be material weaknesses?

yes

no

Noncompliance material to financial statements noted?

yes

no

Qualified

**II. Current Year Audit Findings and Questioned Costs**

*Financial Statement Findings*

None reported

**III. Prior Year Audit Findings and Questioned Costs**

None reported

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Exhibit 4

OCTOBER PAYROLL, ELECTRONIC PAYMENTS  
& CHECK REGISTER

Bloss Memorial Healthcare District  
Payroll, Accounts Payable and Funds Disbursements - Summary  
Month of October-22

Payroll		\$9,168.92
<b>Total Payroll</b>		<u><u>\$9,168.92</u></u>
Accounts Payable:		
A/P Checks	<u>\$128,556.80</u>	<u>\$128,556.80</u>
<b>BLOSS</b>		
Auto Debits	<u>\$47.30</u>	
Total Auto Debits and Electronic Transfers	<u><u>\$47.30</u></u>	<u>\$47.30</u>
Electronic Payments	<u>\$1,993.00</u>	<u>\$1,993.00</u>
<b>Total Accounts Payable</b>		<u><u>\$130,597.10</u></u>
<b>Grand Total Disbursements</b>		<u><u>\$139,766.02</u></u>

<b>BLOSS</b>	<b>Payroll Disbursements for</b>		<b>October-22</b>
	<b>Payroll dated</b>		
	10/05/22	10/20/22	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 (+)	99.04	99.04	198.08
			-
<b>Total</b>	<b>417.79</b>	<b>417.79</b>	<b>835.58</b>
			-
			-
<b>Net Payroll</b>	<b>\$ 4,584.46</b>	<b>\$ 4,584.46</b>	<b>9,168.92</b>

**Bloss Memorial Healthcare District**  
**Check Detail**  
October 2022

Type	Num	Date	Name	Item	Paid Amount
Bill Pmt -Check	39640	10/12/2022	Alfonse Peterson		
Bill	SEP22-BRDMTG	09/16/2022			-200.00
TOTAL					<u>-200.00</u>
Bill Pmt -Check	39641	10/12/2022	Beta Healthcare Group		
Bill	BL-220358005	09/01/2022			-446.25
TOTAL					<u>-446.25</u>
Bill Pmt -Check	39642	10/12/2022	Chemsearch		
Bill	7960991	10/01/2022			-578.52
TOTAL					<u>-578.52</u>
Bill Pmt -Check	39643	10/12/2022	City of Atwater		
Bill	SEP22-GARB	09/01/2022			-654.34
Bill	SEP22-10448	09/01/2022			-1,500.34
TOTAL					<u>-468.74</u> -2,623.42
Bill Pmt -Check	39644	10/12/2022	Clark		
TOTAL					0.00
Bill Pmt -Check	39645	10/12/2022	Guardco		
Bill	14438	09/30/2022			-9,261.00
TOTAL					<u>-6,480.00</u> -15,741.00
Bill Pmt -Check	39646	10/12/2022	Hoffman Security		
Bill	592640	09/20/2022			-391.95
TOTAL					<u>-308.95</u> -700.90
Bill Pmt -Check	39647	10/12/2022	Kathleen Flaherty		
Bill	SEP22-BRDMTG	09/16/2022			-100.00
TOTAL					<u>-100.00</u>
Bill Pmt -Check	39648	10/12/2022	Kory Billings		
Bill	SEP22-BRDMTG	09/16/2022			-100.00
TOTAL					<u>-100.00</u>
Bill Pmt -Check	39649	10/12/2022	M-D Ventures		
Bill	BACKRENT-2022	10/07/2022			-193.90

**Bloss Memorial Healthcare District**  
**Check Detail**  
October 2022

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
TOTAL						-193.90
	Bill Pmt -Check	39650	10/12/2022	Merced County - Castle Airport		
	Bill	52254	10/01/2022			-1,717.05
						-4,275.20
						-222.65
						-15.00
TOTAL						-6,229.90
	Bill Pmt -Check	39651	10/12/2022	Natural Gardens		
	Bill	2146	09/22/2022			-2,280.00
	Bill	2145	09/22/2022			-765.00
TOTAL						-3,045.00
	Bill Pmt -Check	39652	10/12/2022	Octane Advertising Design		
	Bill	WEB926	10/06/2022			-400.00
TOTAL						-400.00
	Bill Pmt -Check	39653	10/12/2022	ODP Business Solutions LLC		
	Bill	230822342001	09/01/2022			-1,868.29
TOTAL						-1,868.29
	Bill Pmt -Check	39654	10/12/2022	PG&E		
	Bill	SEP22-2162-5	09/28/2022			-7,367.17
						-233.23
TOTAL						-7,600.40
	Bill Pmt -Check	39655	10/12/2022	Robert Boesch		
	Bill	SEP22-BRDMTG	09/16/2022			-100.00
TOTAL						-100.00
	Bill Pmt -Check	39656	10/12/2022	Vivian Passwaters		
	Bill	SEP22-BRDMTG	09/16/2022			-200.00
TOTAL						-200.00
	Bill Pmt -Check	39657	10/12/2022	West Coast Gas Company, Inc.		
	Bill	SEP22-1182	09/30/2022			-1,016.76
TOTAL						-1,016.76
	Bill Pmt -Check	39658	10/13/2022	Empower Annuity Co. of America		
TOTAL						0.00
	Bill Pmt -Check	39659	10/20/2022	Empower Annuity Co. of America		

**Bloss Memorial Healthcare District**  
**Check Detail**  
October 2022

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
	Bill	403BMTCH-2022	10/14/2022			-4,800.00
TOTAL						<u>-4,800.00</u>
	Bill Pmt -Check	39660	10/21/2022	A-1-A/Preston's Lock Shop		
	Bill	25147	10/20/2022			-12.99
TOTAL						<u>-12.99</u>
	Bill Pmt -Check	39661	10/21/2022	Blue Cloud		
	Bill	102622-REFUND	10/11/2022			-6,274.75
TOTAL						<u>-6,274.75</u>
	Bill Pmt -Check	39662	10/21/2022	Carrier		
	Bill	90229011	10/11/2022			-712.05
TOTAL						<u>-712.05</u>
	Bill Pmt -Check	39663	10/21/2022	Castle Family Health Centers, Inc.		
	Bill	SEP22	10/21/2022			-30,162.01
TOTAL						<u>-30,162.01</u>
	Bill Pmt -Check	39664	10/21/2022	City of Atwater		
	Bill	OCT22-010448	10/01/2022			-1,040.52
	Bill	OCT22-020161	10/01/2022			-468.74
	Bill					-654.34
TOTAL						<u>-2,163.60</u>
	Bill Pmt -Check	39665	10/21/2022	Clark		
	Bill	31947672	10/11/2022			-321.00
	Bill	31947667	10/11/2022			-515.00
TOTAL						<u>-836.00</u>
	Bill Pmt -Check	39666	10/21/2022	Fedex		
	Bill	7-922-23867	10/21/2022			-16.63
TOTAL						<u>-16.63</u>
	Bill Pmt -Check	39667	10/21/2022	M-D Ventures		
	Bill		10/27/2022			-19,487.06
TOTAL						<u>-19,487.06</u>
	Bill Pmt -Check	39668	10/21/2022	Merced Commercial Sweeping		
	Bill	023382	10/11/2022			-420.00
TOTAL						<u>-420.00</u>

**Bloss Memorial Healthcare District**  
**Check Detail**  
October 2022

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Paid Amount</u>
Bill Pmt -Check	39669	10/21/2022	Merced Irrigation District		
Bill	SEP22-1303-00	10/14/2022			-140.14
Bill	SEP22-1302-00	10/14/2022			-22,387.23
TOTAL					<u>-22,527.37</u>
			<b>Grand Total</b>		<b><u>-128,556.80</u></b>



Bloss Memorial Healthcare District  
October-22

**Bloss Electronic Transfers**

**Bloss Auto Debits**

Bank Fees - Bloss

48.35

**Total**

**48.35**

**Bloss Electronic Payments**

Clark Pet Control for Bloss and Castle

1,993.00

**Total**

**1,993.00**

**Grand Total**

**\$2,041.35**