
PUBLIC NOTICE

Bloss Memorial Healthcare District, A Public Entity • 3605 Hospital Road, • Atwater, California 95301 •
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Date: May 21, 2021

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Bloss Memorial Healthcare District will hold their next **Finance Committee** meeting on Thursday, May 27, 2021 at 1:30 pm in the Board Room at 3605 Hospital Road, Atwater, Ca 95301.

Bloss Memorial Healthcare District will hold their next Board of Directors meeting on Thursday, May 27, 2021 at 2:00 pm in the Board Room at 3605 Hospital Road, Atwater, Ca 95301.

I, Fily Cale, posted a copy of the agenda of the Board of Directors of Bloss Memorial Healthcare District, said time being at least 24 hours in advance of the meeting of the Board of Directors.

BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
3605 Hospital Road, Atwater, CA 95301
FINANCE COMMITTEE MEETING
BOARD ROOM
Thursday, May 27, 2021
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 Committee's jurisdiction; but if the matter is not on the agenda, there will be no Committee discussion of the issue. Anyone wishing to address the Committee on any issue please stand and approach the microphone.		
IV. APPROVAL OF FINANCE COMMITTEE MINUTES		
A. April 29, 2021 Finance committee Minutes	*	1
V. REVIEW OF DISTRICT FINANCIAL STATEMENTS	*	2
A. Recommendation of FYE 2022 Budget	*	3
VI. WARRANTS & PAYROLL		
A. April Payroll, Electronic Payments & Check Register	*	4
VII. OLD BUSINESS		
VIII. DISCUSSION		
IX. AGENDA FOR CLOSED SESSION		
X. NEXT MEETING DATE		
XI. ADJOURNMENT		

❖ **Assistance for those with disabilities: If you have a disability and need accommodation to participate in the meeting, please call Fily Cale at (209) 724-4102 or (209) 381-2000 extension 7000 for assistance so that any necessary arrangements may be made.**

❖ **Any written materials relating to an agenda item to be discussed in open session of a regular meeting that is distributed within the 72 hours prior to the meeting is available for public inspection at the time the record is distributed to all, or a majority of all, members of the Board. These documents are available from the Executive Assistant in Administration at 3605 Hospital Road, Atwater, California 95301.**

Important Notice Regarding COVID-19 Based on guidelines from the California Department of Public Health and the California Governor's Office, in order to minimize the spread of the COVID-19, the Bloss Memorial Healthcare District Finance Committee meeting will be held via video conference. For the Finance Committee members who wish to participate in person, social distancing will be observed. Members of the public may listen to the meeting and offer public comment telephonically by calling into (515) 604-9359 and entering Access Code 328959. Please turn your cell phone or other electronic device to non-audible mode or mute.

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
FINANCE COMMITTEE MEETING
BOARD ROOM
Thursday, April 29, 2021
1:30 p.m.**

THIS MEETING WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC

In order to minimize the spread of the COVID-19 virus, this meeting will be conducted pursuant to the provisions of the Governor's Executive Orders N-29-20, which suspended certain requirements of the Brown Act and will not be physically open to the public.

Committee: Edward Lujano, CEO; Dawnita Castle, Chief Financial Officer; Fily Cale, Executive Assistant; 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.

APPROVAL OF AGENDA

A motion was made/seconded, (Kory Billings / Edward Lujano) to approve the April 29, 2021 agenda as presented. Motion carried.

PUBLIC COMMENTS

None.

APPROVAL OF FINANCE COMMITTEE MINUTES

A. March 25, 2021 Finance Committee Meeting Minutes, Exhibit 1

A typo was corrected.

A motion was made / seconded, (Kory Billings / Edward Lujano) to approve the March 25, 2021 Finance Committee meeting minutes with correction, Exhibit 1. Motion carried.

REVIEW OF FEBRUARY FINANCIAL STATEMENTS, EXHIBIT 2

Dawnita Castle, CFO, reported that BMHD did receive their trust funds in the amount of \$572,954 last week. The Investment Committee met and she is waiting on approval for investing funds, interestingly it is the second highest received since 2012.

For March, BMHD Cash on Hand was at \$3,238,220 and Days Cash on Hand decreased slightly to 860 days. In February BMHD had a payout to Belfor.

BMHD had a net gain before depreciation of \$54,831 and a small loss of \$1,725 after depreciation. There were two payments to Adult Day Health Care for the food reimbursement and this has ended as of March 31, 2021. YTD, BMHD has a net profit after depreciation of \$141,415. Comparing to last year, it had a small loss of \$210.

Expenses in the financials do include \$10,516 of Sierra Kings costs.

Kory Billings asked where BMHD is in paying off the construction to Belfor. Edward Lujano replied that there is still something there, as they are just finishing up now. Dawnita Castle also mentioned that there are still funds in the bank they sent \$300,000 the first payment. There is about \$300,000 left.

Edward Lujano mentioned that there is all of the dental for the survey and BMHD will be spending a total of about \$70,000 and this is not accrued for.

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

WARRANTS AND PAYROLL

B. March 2021 Payroll, Electronic Payments & Check Register, Exhibit 3

A motion was made/seconded, (Kory Billings / Edward Lujano) to approve and accept the March 2021 Total Payroll in the amount \$9,158.42 and Total Accounts Payable in the amount of \$106,155.43 for a total Grand Total Disbursement of \$115,313.85, Exhibit 3. Motion carried.

OLD BUSINESS

None.

DISCUSSION

None.

AGENDA FOR CLOSED SESSION

None.

NEXT MEETING DATE/ADJOURNMENT

The next Finance Committee meeting will be held on Thursday, May 27, 2021 at 1:30 pm.

As there was no further business, the meeting adjourned at 1:37 p.m.

Respectfully Submitted,

Fily Cale
Executive Assistant

Alfonse Peterson
Committee Chair

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

Operations Summary Statement (white)

Financial Statements

Detail Balance Sheet (**yellow**)

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

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

Statistics

FTE Report (**gray**)

BMHD had a total net gain before depreciation of \$668,853 for the month compared to a net gain of \$670,544 last year. Net income after depreciation was a gain of \$609,289. Recorded in Non-Operating Revenue is \$572,954 from the Bloss Trust Fund.

Expenses include \$10,564 of SKDSC costs.

The April 30, Operating Cash Balance was \$3,795,263 and Days Cash On Hand increased to 1,110 Days*. In March the DCH was 860 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-21	Apr-20	VARIANCE *	%	Y-T-D Apr-21	Y-T-D Apr-20	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	0	0	NA	0	0	0	N/A
Other Operating Revenue	57	792	(735)	NA	17,392	111,710	(94,318)	-84.43%
Total Net Operating Revenue	57	792	(735)	NA	17,392	111,710	(94,318)	-84.43%
Operating Expenses Excluding Depreciation	102,551	101,340	(1,211)	-1.19%	1,030,419	1,039,563	9,144	0.88%
Net Operating Income (Loss) Before Depreciation	(102,494)	(100,548)	(1,946)	-1.94%	(1,013,027)	(927,853)	(85,174)	-9.18%
Net Non Operating-Gains/Losses								
Gain/Loss on Investments	34,856	65,214	(30,358)	-46.55%	195,728	(11,634)	207,362	-1782.38%
Grant Donation Expense	0	(50,000)	(50,000)		(96,000)	(50,000)		
All Other Non-Operating Gains/Losses	736,491	755,878	19,387	2.56%	2,258,213	2,180,264	77,949	3.58%
Total Net Non-Operating Income: Losses/Gains	771,347	771,092	(255)	-0.03%	2,357,941	2,118,630	239,311	11.30%
Total Net Income (Loss) Before Depreciation	668,853	670,544	(1,691)	-0.25%	1,344,914	1,190,777	154,137	12.94%
Depreciation Expense	59,564	58,485	1,079	1.84%	594,209	578,928	15,281	2.64%
Net Income (Loss) After Depreciation	609,289	612,059	(2,770)	-0.45%	750,705	611,849	138,856	22.69%

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

Bloss Memorial HealthCare District
 Operations Summary Report
 Ten Months Ending April 30, 2021

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

	Apr-21	Apr-20	VARIANCE	%	Y-T-D Apr-21	Y-T-D Apr-20	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	1.00	1.00	0.00	0.00%	1.00	0.94	(0.06)	-6.38%
CONTRACT FTE'S	2.86	3.17	0.31	9.78%	3.41	3.80	0.39	10.26%
TOTAL FTE'S	3.86	4.17	0.31	7.43%	4.41	4.74	0.33	6.96%

* 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 0.00 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	(0.06)	
All other departments < 1 fte var	0.00	0.00	Various departments less than 1 fte variance.
	0.00	(0.06)	Brackets () indicate a decrease (favorable) variance

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

	CURRENT MO. APR 2021	PRIOR MONTH MAR 2021	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2020
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	2,392,232	1,835,271	556,961	30.35%	1,672,688
CDSC CASH - NEW GENERAL CHK	222	247	(25)	(10.11)%	1,670
CDSC CASH - GENERAL CHECKING	11,176	11,176	0	0.00%	3,380
CCDS-GENERAL CHECKING	6,512	6,514	(2)	(0.03)%	2,169
CCDSC-GENERAL CHECKING	26,123	22,465	3,658	16.28%	12,759
CASH - PAYROLL ACCOUNT	8,699	8,699	0	0.00%	1,500
CASH - LAIF SAVINGS ACCOUNT	968,338	1,035,142	(66,804)	(6.45)%	604,352
LAIF - FUNDED DEPRECIATION	433,457	366,572	66,885	18.25%	296,460
CASH-BBVA MONEY MARKET ACCOUNT	510,210	510,197	13	0.00%	508,802
MARKETABLE SECURITIES CAP IMP	708,860	686,945	21,915	3.19%	560,812
MARKETABLE SECURITIES GRANTS	398,792	385,850	12,942	3.35%	309,346
TOTAL CASH AND EQUIVALENTS	5,464,621	4,869,078	595,543	12.23%	3,973,937
PATIENT ACCOUNTS RECEIVABLE					
ALLOWANCES					
TOTAL ALLOWANCES	0	0	0	0.00%	0
OTHER RECEIVABLES					
DSCA RECEIVABLE	10,750	10,750	0	0.00%	21,500
RENT RECEIVABLE	102,284	105,714	(3,430)	(3.24)%	15,483
PROPERTY TAX RECEIVABLE	129,420	97,375	32,045	32.91%	96,135
DSCA CAPTIAL NOTE RECEIVABLE	200,000	200,000	0	0.00%	200,000
DSCA ATWATER NOTE RECEIVABLE	1,750,000	1,750,000	0	0.00%	1,750,000
DSCA STOCKTON NOTE RECEIVABLE	200,000	200,000	0	0.00%	200,000
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	2,392,454	2,363,839	28,615	1.21%	2,283,118
INVENTORY					
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	6,095	9,559	(3,464)	(36.24)%	5,299
PREPAID EXPENSE - SYSTEM	417	0	417		1,897

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

	CURRENT MO. APR 2021	PRIOR MONTH MAR 2021	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2020
PREPAID EXPENSE - MANUAL	14,149	16,153	(2,004)	(12.41)%	1,368
TOTAL PREPAID EXPENSES AND DEPOSITS	20,660	25,712	(5,052)	(19.65)%	8,564
TOTAL CURRENT ASSETS	7,877,734	7,258,628	619,106	8.53%	6,265,619
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	21,837,665	21,835,248	2,418	0.01%	21,823,951
CASTLE BUILDING AND IMPROVEMEN	1,373,209	1,353,689	19,520	1.44%	1,353,689
SKDSC BUILDING AND IMPROVEMENT	20,705	20,705	0	0.00%	20,705
BLOSS REMODEL	832,986	832,986	0	0.00%	832,986
CASTLE REMODEL-EAST WING FY 03	126,551	126,551	0	0.00%	126,551
PRKNG LOT & IMPROVEMENTS	138,713	138,713	0	0.00%	138,713
EQUIPMENT - FIXED	1,268,247	1,268,247	0	0.00%	1,236,869
COMMUNICATION LINES FY 03	452,829	452,829	0	0.00%	452,829
SKDSC EQUIPMENT-FIXED	66,746	66,746	0	0.00%	66,746
LEASEHOLD IMPROVEMENTS	17,063	17,063	0	0.00%	17,063
SKDSC LEASEHOLD IMPROVEMENTS	90,895	90,895	0	0.00%	90,895
EQUIPMENT - MAJOR MOVABLE	4,645,885	4,645,885	0	0.00%	4,638,963
MEDITECH HARDWARE	223,353	223,353	0	0.00%	223,353
MEDITECH IMPLEMENTATION COSTS	222,216	222,216	0	0.00%	222,216
EQUIPMENT - MINOR	463,214	463,214	0	0.00%	456,194
MEDITECH SOFTWARE	277,372	277,372	0	0.00%	277,372
TOTAL PROPERTY PLANT AND EQUIPMENT	34,315,260	34,293,322	21,938	0.06%	34,236,707
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(139,650)	(138,523)	(1,127)	0.81%	(126,129)
ACCUM DEPREC - BLDGS & IMPROV	(10,443,611)	(10,392,026)	(51,585)	0.50%	(9,825,566)
SKDSC DEPREC-BLDGS & IMPROV	(11,503)	(10,928)	(575)	5.26%	(4,601)
ACCUM DEPREC - FIXED EQUIP	(2,040,556)	(2,038,827)	(1,728)	0.08%	(2,019,815)
SKDSC ACCUM DEPREC-FIXED EQUIP	(2,938)	(2,838)	(101)	3.54%	(1,733)
ACCUM DEPREC - LEASEHOLD IMPRV	(70,606)	(69,490)	(1,116)	1.61%	(55,306)
SKDSCACCUM DEPREC-LEASH IMPROV	(38,579)	(38,337)	(242)	0.63%	(35,421)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,511,289)	(4,508,198)	(3,091)	0.07%	(4,478,541)
ACCUM DEPREC - MINOR EQUIPMENT	(575,455)	(575,455)	0	0.00%	(575,455)
TOTAL ACCUMULATED DEPRECIATION	(17,834,186)	(17,774,622)	(59,564)	0.34%	(17,122,566)
NET PROPERTY, PLANT, AND EQUIPMENT	16,481,074	16,518,700	(37,626)	(0.23)%	17,114,141

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

	CURRENT MO. APR 2021	PRIOR MONTH MAR 2021	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2020
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	173,570	173,570	0	0.00%	141,439
TOTAL RESTRICTED ASSETS	<u>173,570</u>	<u>173,570</u>	<u>0</u>	<u>0.00%</u>	<u>141,439</u>
OTHER ASSETS	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS LIMITED AS TO USE	16,654,645	16,692,270	(37,626)	(0.23)%	17,255,580
TOTAL ASSETS	<u>24,532,379</u>	<u>23,950,899</u>	<u>581,480</u>	<u>2.43%</u>	<u>23,521,199</u>
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	24,266	50,784	26,518	(52.22)%	27,067
ACCOUNTS PAYABLE - ACCRUALS	14,364	13,208	(1,156)	8.75%	16,703
ACCOUNTS PAYABLE - OTHER	260,971	258,871	(2,100)	0.81%	19,909
CASTLE INC PAYABLE	22,057	31,336	9,279	(29.61)%	18,961
DSCA PAYABLE	51,496	47,866	(3,631)	7.58%	17,114
TOTAL ACCOUNTS PAYABLE	<u>373,153</u>	<u>402,064</u>	<u>28,911</u>	<u>(7.19)%</u>	<u>99,755</u>
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	4,167	4,167	0	0.00%	4,167
ACCRUED VACATION	16,897	16,096	(801)	4.98%	23,329
FICA PAYABLE	319	319	0	0.00%	319
PENSION PLAN ACCRUAL	4,000	3,600	(400)	11.11%	4,000
OTHER PAYROLL PAYABLES	94	193	99	(51.35)%	94
TOTAL ACCRUED PAYROLL	<u>25,476</u>	<u>24,374</u>	<u>(1,102)</u>	<u>4.52%</u>	<u>31,908</u>
OTHER CURRENT LIABILITIES	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
INTERCORPORATE TRANSFERS	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

RUN DATE: 05/19/21
 RUN TIME: 1405
 RUN USER: DAMEDA

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

	CURRENT MO. APR 2021	PRIOR MONTH MAR 2021	\$ CHANGE	% CHANGE	PRIOR YEAR APR 2020
TOTAL CURRENT LIABILITIES	398,630	426,439	27,809	(6.52)%	131,663
LONG TERM LIABILITIES					
TOTAL LIABILITIES	398,630	426,439	27,809	(6.52)%	131,663
FUND BALANCES					
UNG GOODWIN TRUST	173,570	173,570	0	0.00%	141,439
TOTAL RESTRICTED FUND BALANCE	173,570	173,570	0	0.00%	141,439
UNRESTRICTED FUND BALANCE					
CAPITAL - BMHCD	2,890,630	2,890,630	0	0.00%	2,317,403
DONATED CAPITAL	20,318,844	20,318,844	0	0.00%	20,318,844
CURRENT YR NET INCOME (LOSS)	750,705	141,415	(609,289)	430.85%	611,849
TOTAL FUND BALANCE	24,133,749	23,524,460	(609,289)	2.59%	23,389,536
TOTAL LIABILITIES AND FUND BALANCES	24,532,379	23,950,899	(581,480)	2.43%	23,521,199

BLOSS MEMORIAL HEALTHCARE DISTRICT
 SUMMARY INCOME STATEMENT
 PRIOR YEAR COMPARISON
 APR. 2021

	APR 2021 ACTUAL	APR 2020 ACTUAL	\$ VARIANCE	% VARIANCE	APR 2021 YTD. ACTUAL	APR 2020 YTD. ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE								
DEDUCTIONS FROM REVENUE								
TOTAL DEDUCTIONS FROM REVENUE	0	0	0.00	0%	0	0	0	0.00%
NET PATIENT REVENUE	0	0	0.00	0%	0	0	0	0.00%
OTHER REVENUE	57	792	(735.50)	(93)%	111,710	111,710	(94,319)	(84.43)%
TOTAL NET OPERATING REVENUE	57	792	(735.50)	(93)%	111,710	111,710	(94,319)	(84.43)%
OPERATING EXPENSES								
SALARIES AND WAGES	9,134	6,497	(2,637.02)	(41)%	90,190	67,225	(22,964)	(34.16)%
EMPLOYEE BENEFITS	1,543	531	(1,011.92)	(191)%	17,224	17,135	(89)	(0.52)%
PROFESSIONAL FEES	3,484	221	(3,263.73)	(1,479)%	36,258	21,007	(15,252)	(72.60)%
SUPPLIES	4,222	430	(3,791.84)	(881)%	11,334	9,301	(2,033)	(21.85)%
PURCHASED SERVICES	46,750	37,760	(8,989.45)	(24)%	464,743	444,063	(20,680)	(4.66)%
DEPRECIATION	59,564	58,485	(1,079.10)	(2)%	594,209	578,928	(15,281)	(2.64)%
RENTS AND LEASES	9,647	19,198	9,551.01	50%	96,418	105,538	9,120	8.64%
UTILITIES	23,627	29,864	6,237.83	21%	271,418	320,626	49,208	15.35%
INSURANCE	3,358	6,182	2,823.58	46%	33,692	51,508	17,816	34.59%
OTHER EXPENSES	786	656	(129.94)	(20)%	9,143	3,161	(5,982)	(189.23)%
TOTAL OPERATING EXPENSE	162,115	159,825	(2,290.58)	(1)%	1,624,628	1,618,491	(6,137)	(0.38)%
NET INCOME FROM OPERATIONS	(162,059)	(159,033)	(3,026.08)	2%	(1,607,236)	(1,506,781)	(100,455)	6.67%
NON-OPERATING REVENUE	771,348	821,092	(49,744.02)	(6)%	2,488,673	2,299,966	188,707	8.20%
NON-OPERATING EXPENSE	0	50,000	50,000.00	100%	130,732	181,336	50,604	27.91%
NET NON-OPERATING INCOME	771,348	771,092	255.98	0%	2,357,941	2,118,630	239,311	11.30%
NET INCOME	609,289	612,059	(2,770.10)	(1)%	750,705	611,849	138,856	22.69%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESES

SIERRA KINGS DENTAL SURGERY CENTER
MONTHLY OPERATING REPORT SUMMARY
7210 SKDSC

	APR 2021 ACTUAL	APR 2020 ACTUAL	\$ VARIANCE	% VARIANCE	APR 2021 YTD ACTUAL	APR 2020 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE								
DEDUCTIONS FROM REVENUE								
TOTAL DEDUCTIONS FROM REVENUE	0	0	0.00	0%	0	0	0	0.00%
NET PATIENT REVENUE	0	0	0.00	0%	0	0	0	0.00%
OTHER REVENUE			0.00	0%			0	0.00%
OPERATING EXPENSES								
PURCHASED SERVICES	0	0	0.00	0%	0	2,028	2,028	100.00%
DEPRECIATION	917	1,061	143.12	14%	9,302	9,455	153	1.61%
RENTS AND LEASES	9,647	19,198	9,551.01	50%	96,418	105,538	9,120	8.64%
UTILITIES	0	0	0.00	0%	0	242	242	100.00%
OTHER EXPENSES	0	0	0.00	0%	0	4,955	4,955	100.00%
TOTAL OPERATING EXPENSE	10,564	20,258	9,694.13	48%	105,721	122,217	16,497	13.50%
NET INCOME FROM OPERATIONS	(10,564)	(20,258)	9,694.13	(48)%	(105,721)	(122,217)	16,497	(13.50)%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(10,564)	(20,258)	9,694.13	(48)%	(105,721)	(122,217)	16,497	(13.50)%

RUN DATE: 05/19/21
 RUN TIME: 1330
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

		GRP: 00 FTE'S BY DEPARTMENT						
	APR 2021	APR 2020	(UN)FAVORABLE VARIANCE	% VARIANCE	YTD APR 2021	YTD APR 2020	(UN)FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
8610 ADMINISTRATION	1.00	1.00	0.00	0.00%	1.00	0.94	(0.06)	(6.27)%
TOTAL EMPLOYEE FTE'S	1.00	1.00	0.00	0.00%	1.00	0.94	(0.06)	(6.27)%
*** CONTRACT FULL TIME EQUIVALENTS ***								
PURCHASING	0.01	0.02	0.01	37.44%	0.02	0.04	0.02	42.74%
MAINTENANCE & PLANT OPERATIONS	2.63	2.99	0.37	12.29%	3.17	3.58	0.42	11.62%
ACCOUNTING	0.13	0.06	(0.07)	(106.41)%	0.14	0.09	(0.04)	(45.97)%
ADMINISTRATION	0.07	0.08	0.01	10.32%	0.07	0.07	0.00	(6.77)%
CLINIC ADMINISTRATION	0.01	0.01	0.00	0.00%	0.01	0.02	0.00	28.13%
TOTAL CONTRACT FTE'S	2.86	3.17	0.32	9.98%	3.41	3.80	0.39	10.23%
*** TOTAL FULL TIME EQUIVALENTS ***								
PURCHASING	0.01	0.02	0.01	37.44%	0.02	0.04	0.02	42.74%
MAINTENANCE & PLANT OPERATIONS	2.63	2.99	0.37	12.29%	3.17	3.58	0.42	11.62%
ACCOUNTING	0.13	0.06	(0.07)	(106.41)%	0.14	0.09	(0.04)	(45.97)%
ADMINISTRATION	1.07	1.08	0.01	0.79%	1.07	1.01	(0.06)	(6.29)%
CLINIC ADMINISTRATION	0.01	0.01	0.00	0.00%	0.01	0.02	0.00	28.13%
TOTAL FTE'S	3.86	4.17	0.32	7.69%	4.41	4.74	0.33	6.95%

RECOMMENDATION OF FYE 2022 BUDGET

BLOSS MEMORIAL HEALTHCARE DISTRICT
FY 2022 BUDGET

The 2022 Budget Reports attached include both the Summary and Detail Formats.

The FY 2022 Budget reflects a projected accrual Net Profit of \$94,520, which includes Net Non-Operating Revenue of \$2,493,354.

An overview of Budget Development and significant changes is as follows:

Total Non-Operating Revenues

Bloss Trust calculated at \$472,954 reflecting the anticipated Year End Distributions for FY 2022. Bloss Trust Revenue is budgeted at actual receipts less \$100,000 of FY 2021, expected to be conservative with the impact on the market due to the pandemic.

Property Tax Revenue is budgeted at the actual receipts of FY 2021 to reflect the tax income earned paid to Bloss Memorial Healthcare District from Merced County for \$472,954.

Interest Income estimated at \$1,876. This excludes DSCA Promissory Notes and Working Capital Loan totaling \$2,150,000 at 6.0% simple interest. The Promissory Note states the full amount of principal and accrued interest shall be paid in full by May 31, 2021.

Bloss Memorial Health Care District are property owners to two facilities located in Atwater, California. Rental Income is calculated with the current lease agreements with the annual 2% increase. Castle Family Health Centers is leasing an additional 3,936 square feet commencing July 1, 2021 at \$1.37 per square foot. Rental Income is budgeted at \$1,600,168.

Total operating expense is estimated at \$2,263,834 for the operations of the two facilities located at the Bloss and Castle site. Total operating expense includes half of the rental costs for Sierra Kings located at 145 S. Newmark Avenue, Parlier, California. Dental Surgery Centers of America has signed a Commercial Sublease Agreement and will reimburse Bloss half of the facility Rent. DSCA is responsible for Utilities, Alarm, Phone, Yard Maintenance, Bio Hazard, Technology, Real Property Taxes, Personal Property taxes and Building Maintenance. These items have been exclude from the Bloss budget.

Operating Expenses

Salaries and Benefits

Total Salaries and Benefits includes the annual increase in compensation and corresponding benefits to obtain Executive Services for \$132,767.

Professional Fees

Professional Fees total is \$50,556 for Legal Fees, Auditing, and Other Contacted Services, which include accounting services provided by Castle Family Health Centers, Inc.

Supplies

The supply expense estimate is for office supplies used for monthly board meetings and minor building maintenance supplies for the two facilities located at Bloss and Castle.

Purchased Services

The majority of expense in purchased services consists of Other Purchased Services for \$687,637. These services include pest control, housekeeping, security services, monitoring, and lawn care. Included in purchased services is building repairs and maintenance services. Additional \$100,000 has been budgeted with expected repairs needed for the two facilities.

Depreciation

Depreciation Expense projected on the schedule of existing Assets. Additional depreciation expense of \$200,000 was included in Buildings and Improvements for major repair costs of the two sites located at Bloss and Castle.

Utilities

Operating expense is budgeted in utilities for electricity, gas, water, garbage, and sewer totaling \$336,996.

Other Operating

Other operating expense budget is for facility liability insurance, Telephone, Training, and other expense. Due to recent incidents liability insurance has been increased by and additional \$40,000.

Non-Operating Expense

Donations in grants for \$35,000 to assist partnering healthcare organizations in providing medical programs to the community.

Transfer to On-Going Capital Expenditures

Transfer to On-Going Capital Expenditures are funds for \$100,000 in unforeseen repairs for the two properties owned by Bloss Memorial Health Care District.

SUMMARY

Bloss Memorial Healthcare District, A Public Entity

FY 22 BUDGET

NET PATIENT REVENUE	<u>0</u>
OTHER REVENUE	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>0</u>
OPERATING EXPENSES	
SALARIES AND WAGES	111,808
EMPLOYEE BENEFITS	20,959
PROFESSIONAL FEES	50,556
SUPPLIES	15,687
PURCHASED SERVICES	687,637
DEPRECIATION	812,861
RENTS AND LEASES	115,764
UTILITIES	336,996
INSURANCE	100,000
OTHER EXPENSE	11,566
TOTAL OPERATING EXPENSE	<u>2,263,834</u>
NET INCOME FROM OPERATIONS	-2,263,834
NON-OPERATING REVENUE	2,493,354
NON-OPERATING EXPENSE	35,000
NET NON-OPERATING INCOME	<u>2,458,354</u>
TRANSFERS FOR CAPITAL EXPENDITURES	<u>100,000</u>
NET INCOME	<u><u>94,520</u></u>

DETAILED

Bloss Memorial Healthcare District, A Public Entity

FY 22 BUDGET

REVENUES

NET PATIENT REVENUE	0
MISC OTHER OPERATING REVENUE	0
TOTAL OTHER OPERATING REVENUE	0
TOTAL NET OPERATING REVENUE	0

EXPENSES

SALARIES

MANAGEMENT AND SUPERVISION	102,000
VACATION EXPENSE	9,808
TOTAL SALARIES	111,808

BENEFITS

FICA	8,421
UNEMPLOYMENT INSURANCE	4,964
LIFE INSURANCE	1,200
PENSION PLAN	5,412
WORKERS COMP	962
TOTAL BENEFITS	20,959

TOTAL SALARIES AND BENEFITS	132,767
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PROFESSIONAL FEES

CONSULTING & MANAGEMENT	8,878
LEGAL	12,410
ACCOUNTING/AUDIT	16,000
OTHER CONTRACTED SERVICE	13,268
TOTAL PROFESSIONAL FEES	50,556

SUPPLIES

FOOD	102
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OFFICE SUPPLIES	709
OTHER MINOR EQUIPMENT	7,585
OTHER NON-MEDICAL SUPPLIES	7,277
FREIGHT ON PURCHASES	14

TOTAL SUPPLIES	15,687
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PURCHASED SERVICES

REPAIRS AND MAINTENANCE	178,211
MANAGEMENT SERVICES	6,528
OTHER PURCHASED SERVICES	502,898

TOTAL PURCHASED SERVICES	687,637
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DEPRECIATION

DEPREC-LAND & IMPROVEMENT	13,521
DEPREC-BUILDINGS & IMPROVEMENT	724,688
DEPREC-LEASEHOLD IMPROVEMENT	18,497
DEPREC-EQUIPMENT	56,155

TOTAL DEPRECIATION	812,861
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RENTS AND LEASES

RENTAL - BUILDING SIERRA KINGS	115,764
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TOTAL RENTS AND LEASES	115,764
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UTILITIES

ELECTRICITY	244,177
NATURAL GAS	41,318
WATER	23,178
UTILITIES - OTHER	28,323

TOTAL UTILITIES	336,996
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OTHER OPERATING EXPENSES

INSURANCE	100,000
TAX AND LICENSE	938
TRAINING	200
TELEPHONE	2,855

SUBSCRIPTIONS & DUES	6,620
OTHER EXPENSE	953
	<hr/>
TOTAL OTHER OPERATING EXPENSE	111,566
TOTAL OPERATING EXPENSE	2,263,834
	<hr/> <hr/>
NET INCOME FROM OPERATIONS	(2,263,834)
NON-OPERATING REVENUES	
BLOSS TRUST	472,954
INTEREST INCOME	1,876
PROPERTY TAX REVENUE	418,356
RENTAL INCOME	1,600,168
TOTAL NON-OPERATING REVENUE	2,493,354
NON-OPERATING EXPENSE	
DONATIONS	35,000
	<hr/>
TOTAL NON-OPERATING EXPENSE	35,000
NET NON-OPERATING INCOME	2,458,354
TRANSFERS FOR CAPITAL EXPENDITURES	100,000
	<hr/> <hr/>
NET INCOME (LOSS)	94,520
	<hr/> <hr/>

APRIL 2021 PAYROLL, ELECTRONIC PAYMENTS
& CHECK REGISTER

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

Payroll			<u>\$9,270.42</u>
Total Payroll			<u><u>\$9,270.42</u></u>

Accounts Payable:

A/P Checks	Bloss	<u>\$151,290.60</u>	<u>\$151,290.60</u>
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BLOSS

Auto Debits		<u>\$58.45</u>	
Total Auto Debits and Electronic Transfers		<u><u>\$58.45</u></u>	<u>\$58.45</u>

Electronic Payments - ACH		<u>\$0.00</u>	<u>\$0.00</u>
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Total Accounts Payable			<u><u>\$151,349.05</u></u>
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Grand Total Disbursements			<u><u>\$160,619.47</u></u>
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BLOSS	Payroll Disbursements for		April-21
	Payroll dated		
Earnings	04/05/21	04/20/21	Total
Regular	-	-	-
Overtime			-
Vacation	-		-
Sick			-
Holiday			-
Salary	4,166.67	4,166.67	8,333.34
Double Time			-
Call In			-
On Call			-
Other			-
			-
Total	4,166.67	4,166.67	8,333.34
			-
Deductions			-
FICA (+)	318.75	318.75	637.50
Insurance (-)			-
Emp Deduction(-)/Reimb(+)			-
Christmas Fund (-)			-
Process Fee (+)	192.79	106.79	299.58
			-
Total	511.54	425.54	937.08
			-
			-
Net Payroll	\$ 4,678.21	\$ 4,592.21	9,270.42

RUN DATE: 04/30/21
 RUN TIME: 1546
 RUN USER: COOKS

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

C
 FROM 04/01/21 TO 04/30/21

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
04/01/21	039092	B0109	KORY BILLINGS	ISSUED	04/01/21	200.00	
04/01/21	039093	B0001	CARRIER CORPORATION	ISSUED	04/01/21	15210.00	
04/01/21	039094	B0225	HOFFMAN SECURITY	ISSUED	04/01/21	652.90	
04/01/21	039095	B0212	JAVIER L MENDOZA	ISSUED	04/01/21	2775.00	
		REMITTED TO: NATURAL GARDENS					
04/01/21	039096	B0064	PETERSON, ALFONSE	ISSUED	04/01/21	200.00	
04/01/21	039097	B0260	ROBERT F. BOESCH	ISSUED	04/01/21	100.00	
04/01/21	039098	B0282	VIVIAN M PASSWATERS	ISSUED	04/01/21	100.00	
04/08/21	039099	B0296	AUGUST CHAI ENTERPRISES, LLC	ISSUED	04/08/21	5997.00	
04/08/21	039100	B0297	BILLMANS COOL ROOFING COMPANY, INC	ISSUED	04/08/21	19520.00	
04/08/21	039101	B0048	CENTRAL VALLEY DISPOSAL	ISSUED	04/08/21	1219.76	
04/08/21	039102	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	04/08/21	780.62	
04/08/21	039103	B0016	GUARDCO SECURITY SERVICES	ISSUED	04/08/21	13535.50	
04/08/21	039104	K0003	M-D VENTURES	ISSUED	04/08/21	19293.64	
04/08/21	039105	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	04/08/21	1422.71	
04/08/21	039106	B0298	EXTREME H2O PRESSURE WASHING	ISSUED	04/08/21	800.00	
04/08/21	039107	B0218	JOHN P. NIEMOTKA	ISSUED	04/08/21	400.00	
		REMITTED TO: OCTANE ADVERTISING & DESIGN					
04/08/21	039108	B0014	PG&E (4705482162-5)	ISSUED	04/08/21	4608.10	
04/08/21	039109	B0185	SJVAPCD	ISSUED	04/08/21	167.00	
04/08/21	039110	B0013	WEST COAST GAS CO, INC.	ISSUED	04/08/21	5392.49	
04/15/21	039111	B0054	CASTLE FAMILY HEALTH CENTERS, INC.	ISSUED	04/15/21	31336.35	
04/15/21	039112	B0299	ACTION DUCT CLEANING CO., INC.	ISSUED	04/15/21	3500.00	
04/15/21	039113	B0072	BETA HEALTHCARE GROUP	ISSUED	04/15/21	416.67	
04/15/21	039114	B0289	CHEMSEARCHFE	ISSUED	04/15/21	532.94	
04/15/21	039115	B0132	CLARK PEST CONTROL	ISSUED	04/15/21	299.00	
04/22/21	039116	B0027	CITY OF ATWATER PAYMENT CENTER	ISSUED	04/22/21	1075.94	
04/22/21	039117	B0134	CITY OF ATWATER PAYMENT CENTER	ISSUED	04/22/21	654.34	
04/22/21	039118	B0132	CLARK PEST CONTROL	ISSUED	04/22/21	480.00	
04/22/21	039119	B0284	NOVA HEATING AND AIR CONDITIONING	ISSUED	04/22/21	620.00	
04/22/21	039120	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	04/22/21	1044.70	
04/22/21	039121	B0133	MERCED COMMERCIAL SWEEPING	ISSUED	04/22/21	240.00	
04/22/21	039122	B0025	MERCED IRRIGATION DISTRICT	ISSUED	04/22/21	368.85	
04/22/21	039123	B0026	MERCED IRRIGATION DISTRICT	ISSUED	04/22/21	12816.86	
04/29/21	039124	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	04/29/21	206.59	
04/29/21	039125	B0004	MIT PLUMBING	ISSUED	04/29/21	1225.32	
04/29/21	039126	B0056	CARDMEMBER SERVICE-XXXXXXXXXX9140	ISSUED	04/29/21	4098.32	
TOTAL \$						151290.60	

Bloss Memorial Healthcare District
April-21

Bloss Electronic Transfers

Bloss Auto Debits

Bank Fees - Bloss

	<u>58.45</u>
Total	<u>58.45</u>

	<u>0.00</u>
Total	<u>0.00</u>

	<u>58.45</u>
Grand Total	<u>58.45</u>