
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: December 28, 2023

Phone: (209) 724-4102

Fax: (209) 722-9020

Bloss Memorial Healthcare District will hold their next **Finance Committee** meeting on Thursday, January 4, 2024 at 1:30 pm in the Board Room at 3605 Hospital Road, Atwater, CA 95301.

Bloss Memorial Healthcare District will hold their next Board of Directors meeting on Thursday, January 4, 2024 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.

BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
3605 Hospital Road, Atwater, CA 95301
FINANCE COMMITTEE MEETING
BOARD ROOM
Thursday, January 4, 2024
1:30 pm.

AGENDA FOR PUBLIC SESSION

I. CALL TO ORDER

ACTION

EXHIBIT

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 state your comment.

IV. APPROVAL OF FINANCE COMMITTEE MINUTES

A. November 30, 2023 Finance Committee Minutes

*

1

V. REVIEW OF NOVEMBER DISTRICT FINANCIALS

*

2

VI. WARRANTS & PAYROLL

A. November Payroll, Electronic Payments & Check Register

*

3

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
Thursday, November 30, 2023
1:30 p.m.**

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

Others Present: Edward Lujano, CFHC CEO

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 / Kathy Flaherty) to approve the November 30, 2023 agenda as presented. Motion carries.

PUBLIC COMMENTS

None.

APPROVAL OF FINANCE COMMITTEE MINUTES

A. October 26, 2023 Finance Committee Minutes, Exhibit 1

A motion was made / seconded, (Kory Billings / Kathy Flaherty) to approve the October 26, 2023 Finance Committee minutes as presented, Exhibit 1. Motion carries.

REVIEW OF OCTOBER DISTRICT FINANCIAL, EXHIBIT 2

Dawnita Castle reported that October 2023 had a net loss of \$69,262 after depreciation was due to the change of value in the investments. BMHD had donated \$76,000 to CFHC for the radiology equipment, and that decreased value of investments. There would have been a profit without the donation.

YTD BMHD has a loss of \$296,856, the loss is due to losses of investments of \$228,000, donation expenses of \$38,000 and other purchased services is up from prior year of \$32,000 for the tree removals. Once the \$500,000 distribution from the Bloss Trust is received there should be a profit.

Alfonse Peterson added that the market is up and BMHD is heavily invested in government bonds, which is paying almost 5%. Dawnita Castle added that overall the value of the investments went down \$80,000 and \$76,000 was issued out for the radiology suites.

Dawnita Castle stated that with the pay out of Mr. Lujano, she classified his salary to a prepaid account as he was paid out until December 2023. You'll see that expense going into management for November and December along with Kory Billings.

A motion was made / seconded, (Kathy Flaherty / Kory Billings) to approve the Review of October District Financial Statements, Exhibit 2. Motion carries.

WARRANTS & PAYROLL

A. October Payroll, Electronic Payments & Check Register, Exhibit 3

A motion was made / seconded, (Kory Billings / Edward Lujano) to approve the October 2023 Payroll in the amount of \$9,168.92; Accounts Payable in the amount of \$529,881.63 and Check Register of \$539,050.55, Exhibit 3. Motion carries.

OLD BUSINESS

None.

DISCUSSION

Alfonse Peterson stated that there were some market losses, but November closed pretty strong.

He noticed that Wells Fargo usually sends a summary, and the account was down to \$23.9M from \$24M. Their sectors are spread out and some good yields in the cash and fixed income.

Kory Billings provided a quick update from his point of view as the new CEO. He has found that working with the current CFHC staff, they have been extremely responsive and knowledgeable. They have gone above and beyond to get information as quick a possible. They have made the transition very easy.

AGENDA FOR CLOSED SESSION

None.

NEXT MEETING DATE/ADJOURNMENT

The next Finance Committee meeting will be held Thursday, January 4, 2024 at 1:30 pm.
As there was no further business, the meeting adjourned at 1:40 pm.

Respectfully Submitted,

Fily Cale
Executive Assistant

Alfonse Peterson
Committee Chair

**BLOSS MEMORIAL HEALTHCARE DISTRICT
FINANCE COMMITTEE MEETING
Period Ended November 2023**

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**)

Budget to Actual Variance (**gray**)

BMHD had a total net loss before depreciation of \$229,553 for the month compared to a gain of \$136,684 last year. Net income after depreciation was a loss of \$163,176.

Expenses include \$9,743 of SKDSC costs.

The November, Operating Cash Balance was \$3,381,577 and Days Cash On Hand an decreased to 679 Days*. In October the DCH was 868 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 :

	Nov-23	Nov-22	VARIANCE *	%	Y-T-D Nov-23	Y-T-D Nov-22	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	0	0	0	NA	0	0	0	N/A
Other Operating Revenue	135,770	142,271	(6,501)	NA	752,056	719,816	32,239	4.48%
Total Net Operating Revenue	135,770	142,271	(6,501)	NA	752,056	719,816	32,239	4.48%
Operating Expenses Excluding Depreciation	176,821	125,670	(51,151)	-40.70%	761,638	649,161	(112,477)	-17.33%
Net Operating Income (Loss) Before Depreciation	(41,051)	16,601	(57,652)	347.27%	(9,582)	70,656	(80,238)	113.56%
Net Non Operating-Gains/Losses	228,276	80,706	147,570	182.85%	(668)	69,637	(70,305)	-100.96%
Gain/Loss on Investments	(5,040)	0	(5,040)	(43,500)	(43,500)	(27,726)	(15,774)	36.1%
Grant Donation Expense	47,368	39,376	(7,992)	-20.30%	236,881	189,894	46,987	24.74%
All Other Non-Operating Gains/Losses	270,604	120,083	(150,522)	-125.35%	192,713	231,805	(39,093)	-16.86%
Total Net Non-Operating Income: Losses/Gains	229,553	136,684	92,870	67.94%	183,130	302,461	(119,330)	-39.45%
Total Net Income (Loss) Before Depreciation	66,377	60,296	6,081	10.09%	316,811	297,366	19,445	6.54%
Depreciation Expense	163,176	76,388	86,789	113.62%	(133,680)	5,095	(138,775)	-2723.81%
Net Income (Loss) After Depreciation	(96,799)	(16,092)	(80,707)	83.1%	183,130	302,461	(119,330)	-39.45%

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

Bloss Memorial HealthCare District
 Operations Summary Report
 Five Months Ending November 30, 2023

BMHD FULL TIME EQUIVALENTS SUMMARY :

(See FTE report included in Financial Reports for detail)

	Nov-23	Nov-22	VARIANCE	%	Y-T-D Nov-23	Y-T-D Nov-22	Y-T-D VARIANCE*	Y-T-D %
EMPLOYEE FTE'S	1.00	1.00	0.00	0.00%	1.00	1.00	0.00	1.54%
CONTRACT FTE'S	0.49	2.79	2.30	82.44%	2.48	3.61	1.13	-13.09%
TOTAL FTE'S	1.49	3.79	2.30	60.69%	3.48	4.61	1.13	-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

12/27/23

As of November 30, 2023

Accrual Basis

	Nov 30, 23	Oct 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1001 Cash General Checking	1,373,344.03	1,309,493.21	63,850.82	4.9%
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	2,005,304.74	2,005,187.77	116.97	0.0%
1010 Investment Cap Improv	1,630,684.66	1,524,157.32	106,527.34	7.0%
1010 Investment Grants	1,180,244.58	1,113,669.78	66,574.80	6.0%
1011 NURSING & MD SCHOLARSHIPS	1,532,816.21	1,505,229.10	27,587.11	1.8%
1012 FACILITY MINOR REPAIRS	1,532,751.37	1,505,164.32	27,587.05	1.8%
Total Checking/Savings	9,263,845.07	8,971,600.98	292,244.09	3.3%
Accounts Receivable				
1060 Rent Receivable	-1,557.69	-17,862.09	16,304.40	91.3%
1063 Prop Tax Receivable	236,284.30	189,033.44	47,250.86	25.0%
1064 CFHC Inc Receivable	0.00	121,848.11	-121,848.11	-100.0%
Total Accounts Receivable	234,726.61	293,019.46	-58,292.85	-19.9%
Other Current Assets				
1101 Prepaid Insurance	66,373.44	75,855.36	-9,481.92	-12.5%
1103 Prepaid Rent	9,743.06	19,486.12	-9,743.06	-50.0%
1108 Prepaid Expense	16,222.94	47,249.79	-31,026.85	-65.7%
Total Other Current Assets	92,339.44	142,591.27	-50,251.83	-35.2%
Total Current Assets	9,590,911.12	9,407,211.71	183,699.41	2.0%
Fixed Assets				
1200 Land	2,205,996.23	2,205,996.23	0.00	0.0%
1221 Bloss Building and Improve	1,678,214.68	1,678,214.68	0.00	0.0%
1221 Castle Build and Impr	21,242,746.93	21,242,746.93	0.00	0.0%
1224 Park Lot & Improve	138,713.06	138,713.06	0.00	0.0%
1225 Communication Lines	13,678.05	13,678.05	0.00	0.0%
1225 Equipment Fixed	464,632.29	464,632.29	0.00	0.0%
1271 Accum Depr Build & Im	-9,946,352.02	-9,887,718.53	-58,633.49	-0.6%
1275 Accum Dep Fixed Equip	-177,830.36	-170,086.49	-7,743.87	-4.6%
Total Fixed Assets	15,619,798.86	15,686,176.22	-66,377.36	-0.4%
Other Assets				
1510 UNG Goodwin Trust	268,834.98	263,798.68	5,036.30	1.9%
Total Other Assets	268,834.98	263,798.68	5,036.30	1.9%
TOTAL ASSETS	25,479,544.96	25,357,186.61	122,358.35	0.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable Vendor	53,504.25	68,163.25	-14,659.00	-21.5%
2020 Accounts Payable Accrual	26,733.90	0.00	26,733.90	100.0%
2029 Accounts Payable Other	4,790.00	13,675.00	-8,885.00	-65.0%
2029 Blue Cloud Payable	5,770.87	5,770.87	0.00	0.0%
2029 CFHC Inc Payable	0.00	5,842.98	-5,842.98	-100.0%
Total Accounts Payable	90,799.02	93,452.10	-2,653.08	-2.8%

12:07 PM

Bloss Memorial Healthcare District

Balance Sheet

12/27/23

As of November 30, 2023

Accrual Basis

	Nov 30, 23	Oct 31, 23	\$ Change	% Change
Other Current Liabilities				
2030 Accrued Salary Wages	3,333.33	43,747.16	-40,413.83	-92.4%
2031 Accrued Vacation	320.77	0.00	320.77	100.0%
2036 FICA Payable	255.00	3,346.66	-3,091.66	-92.4%
2039 Other Payroll Payable	95.08	111.27	-16.19	-14.6%
Total Other Current Liabilities	4,004.18	47,205.09	-43,200.91	-91.5%
Total Current Liabilities	94,803.20	140,657.19	-45,853.99	-32.6%
Long Term Liabilities				
2570 UNG GOODWIN TRUST	268,834.98	263,798.68	5,036.30	1.9%
Total Long Term Liabilities	268,834.98	263,798.68	5,036.30	1.9%
Total Liabilities	363,638.18	404,455.87	-40,817.69	-10.1%
Equity				
2310 Capital BMHCD	4,930,743.06	4,930,743.06	0.00	0.0%
2330 Donated Capital	20,318,844.00	20,318,844.00	0.00	0.0%
Net Income	-133,680.28	-296,856.32	163,176.04	55.0%
Total Equity	25,115,906.78	24,952,730.74	163,176.04	0.7%
TOTAL LIABILITIES & EQUITY	25,479,544.96	25,357,186.61	122,358.35	0.5%

Bloss Memorial Healthcare District

Profit & Loss

November 2023

12/27/23

Accrual Basis

	Nov 23	Oct 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
5779 Rental Income	135,770.29	149,334.32	-13,564.03	-9.1%
5780 Misc Other Operating	0.00	1,647.05	-1,647.05	-100.0%
Total Income	135,770.29	150,981.37	-15,211.08	-10.1%
Gross Profit	135,770.29	150,981.37	-15,211.08	-10.1%
Expense				
6000 Management and Supervision	15,000.00	30,088.88	-15,088.88	-50.2%
6010 Fica	510.00	3,665.41	-3,155.41	-86.1%
6011 Unemployment Insurance	0.00	-400.00	400.00	100.0%
6018 Vacation Expense	320.77	-18,410.11	18,730.88	101.7%
6022 Consultig & MGT	1,541.17	2,425.19	-884.02	-36.5%
6024 Accounting/Audit	900.00	900.00	0.00	0.0%
6026 Other Contracted Services	3,235.94	2,259.69	976.25	43.2%
6046 Office Supplies	2,439.85	99.30	2,340.55	2,357.1%
6049 Other Minor Equipment	8,684.44	0.00	8,684.44	100.0%
6050 Other Non-Medical Supply	78.29	0.00	78.29	100.0%
6062 Repairs & MTC	19,698.74	2,737.28	16,961.46	619.7%
6064 Management Services	500.00	1,800.00	-1,300.00	-72.2%
6069 Other Purchased Services	47,774.92	34,827.65	12,947.27	37.2%
6071 Deprec-Land & Improvements	1,218.24	1,218.24	0.00	0.0%
6072 Deprec-Buildings and Impro	57,415.25	57,415.25	0.00	0.0%
6074 Deprec-Equipment	7,743.87	7,743.87	0.00	0.0%
6075 SKDSCBuilding Rent Expense	9,743.06	9,743.06	0.00	0.0%
6077 Electricity	35,996.45	26,471.46	9,524.99	36.0%
6077 Radiology Electricity	3,329.95	2,665.49	664.46	24.9%
6078 Natural Gas	6,640.58	788.03	5,852.55	742.7%
6079 Water	2,762.41	2,232.99	529.42	23.7%
6080 Utilitlies-Other	3,312.09	4,296.96	-984.87	-22.9%
6082 Insurance Expense	9,963.87	9,963.87	0.00	0.0%
6083 Tax and Licenses	2,638.00	0.00	2,638.00	100.0%
6085 Telephone Expense	985.70	222.65	763.05	342.7%
6086 Dues and Subscriptions	306.33	305.33	1.00	0.3%
6088 Travel Expense	10.56	39.30	-28.74	-73.1%
6089 Advertising	400.00	400.00	0.00	0.0%
6090 Bank Service Charges	47.90	47.75	0.15	0.3%
Total Expense	243,198.38	183,547.54	59,650.84	32.5%
Net Ordinary Income	-107,428.09	-32,566.17	-74,861.92	-229.9%
Other Income/Expense				
Other Income				
9060 Interest Income	116.97	124.76	-7.79	-6.2%
9061 Gain on Investments	228,276.30	0.00	228,276.30	100.0%
9160 Property Tax Revenue	47,250.86	47,250.86	0.00	0.0%
Total Other Income	275,644.13	47,375.62	228,268.51	481.8%
Other Expense				
9025 Non Operating CFHC	5,040.00	4,560.00	480.00	10.5%
9030 Loss on Marketable Securit	0.00	79,511.71	-79,511.71	-100.0%
9050 Donations Expense	0.00	0.00	0.00	0.0%
Total Other Expense	5,040.00	84,071.71	-79,031.71	-94.0%
Net Other Income	270,604.13	-36,696.09	307,300.22	837.4%
Net Income	163,176.04	-69,262.26	232,438.30	335.6%

Bloss Memorial Healthcare District
Profit & Loss YTD Comparison
 July through November 2023

	Jul - Nov 23	Jul - Nov 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
5779 Rental Income	748,851.12	718,618.71	30,232.41	4.2%
5780 Misc Other Operating	3,204.55	1,197.76	2,006.79	167.6%
Total Income	752,055.67	719,816.47	32,239.20	4.5%
Gross Profit	752,055.67	719,816.47	32,239.20	4.5%
Expense				
6000 Management and Supervision	70,088.90	41,666.70	28,422.20	68.2%
6010 Fica	6,087.91	3,187.56	2,900.35	91.0%
6011 Unemployment Insurance	0.00	2,000.00	-2,000.00	-100.0%
6015 Pension Plan	1,249.98	2,000.00	-750.02	-37.5%
6016 Workers Compensation	0.00	100.35	-100.35	-100.0%
6018 Vacation Expense	-16,055.20	527.41	-16,582.61	-3,144.2%
6022 Consultig & MGT	10,976.17	10,699.91	276.26	2.6%
6023 Legal	0.00	5,291.42	-5,291.42	-100.0%
6024 Accounting/Audit	4,500.00	4,500.00	0.00	0.0%
6026 Other Contracted Services	74,649.37	100,164.44	-25,515.07	-25.5%
6043 Food	35.43	137.29	-101.86	-74.2%
6046 Office Supplies	2,852.03	472.62	2,379.41	503.5%
6049 Other Minor Equipment	13,972.73	0.00	13,972.73	100.0%
6050 Other Non-Medical Supply	78.29	1,868.29	-1,790.00	-95.8%
6052 Freight on Purchases	118.90	0.00	118.90	100.0%
6062 Repairs & MTC	58,976.31	63,756.71	-4,780.40	-7.5%
6064 Management Services	4,800.00	5,300.00	-500.00	-9.4%
6069 Other Purchased Services	206,075.10	134,346.76	71,728.34	53.4%
6071 Deprec-Land & Improvements	6,036.84	4,865.88	1,170.96	24.1%
6072 Deprec-Buildings and Impro	288,689.59	281,833.48	6,856.11	2.4%
6073 CCDSC Deprec Leasehold	0.00	0.00	0.00	0.0%
6073 Deprec-Leasehold Improv	0.00	1,298.80	-1,298.80	-100.0%
6074 Deprec-Equipment	22,084.20	14,233.45	7,850.75	55.2%
6075 SKDSCBuilding Rent Expense	48,715.30	9,692.99	39,022.31	402.6%
6077 Electricity	157,536.49	163,708.28	-6,171.79	-3.8%
6077 Radiology Electricity	6,660.59	542.81	6,117.78	1,127.1%
6078 Natural Gas	8,577.29	9,397.77	-820.48	-8.7%
6079 Water	15,415.03	12,328.90	3,086.13	25.0%
6080 SKDSC Utilities-Other	0.00	468.74	-468.74	-100.0%
6080 Utilities-Other	23,954.57	20,947.61	3,006.96	14.4%
6082 Insurance Expense	51,925.26	45,472.58	6,452.68	14.2%
6083 Tax and Licenses	3,218.00	0.00	3,218.00	100.0%
6085 Telephone Expense	2,098.95	1,113.25	985.70	88.5%
6086 Dues and Subscriptions	1,567.65	2,270.85	-703.20	-31.0%
6087 Training	1,238.59	0.00	1,238.59	100.0%
6088 Travel Expense	84.96	0.00	84.96	100.0%
6089 Advertising	2,000.00	2,000.00	0.00	0.0%
6090 Bank Service Charges	239.25	331.80	-92.55	-27.9%
Total Expense	1,078,448.48	946,526.65	131,921.83	13.9%
Net Ordinary Income	-326,392.81	-226,710.18	-99,682.63	-44.0%
Other Income/Expense				
Other Income				
9060 Interest Income	596.48	645.23	-48.75	-7.6%
9061 Gain on Investments	341,089.96	209,216.37	131,873.59	63.0%
9160 Property Tax Revenue	236,284.30	189,248.55	47,035.75	24.9%
Total Other Income	577,970.74	399,110.15	178,860.59	44.8%

1:10 PM

12/27/23

Accrual Basis

Bloss Memorial Healthcare District
Profit & Loss YTD Comparison
July through November 2023

	<u>Jul - Nov 23</u>	<u>Jul - Nov 22</u>	<u>\$ Change</u>	<u>% Change</u>
Other Expense				
9025 Non Operating CFHC	43,500.00	20,500.00	23,000.00	112.2%
9030 Loss on Marketable Securit	341,758.21	139,579.13	202,179.08	144.9%
9050 Donations Expense	0.00	7,225.95	-7,225.95	-100.0%
Total Other Expense	<u>385,258.21</u>	<u>167,305.08</u>	<u>217,953.13</u>	<u>130.3%</u>
Net Other Income	<u>192,712.53</u>	<u>231,805.07</u>	<u>-39,092.54</u>	<u>-16.9%</u>
Net Income	<u><u>-133,680.28</u></u>	<u><u>5,094.89</u></u>	<u><u>-138,775.17</u></u>	<u><u>-2,723.8%</u></u>

Bloss Memorial Healthcare District
SKDSC Department
November 2023

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

DETAILED Bloss Memorial Healthcare District, A Public Entity	FY 24 BUDGET	YTD July -November 23 FY 24 Actual	Variance
REVENUE			
RENTAL INCOME	1,736,180	748,851	-987,329
MISC OTHER OPERATING REVENUE	536	3,205	2,669
TOTAL OTHER OPERATING REVENUE	536	3,205	2,669
TOTAL NET OPERATING REVENUE	1,736,716	752,056	(984,660)
EXPENSES			
SALARIES			
MANAGEMENT AND SUPERVISION	100,000	70,089	29,911
ACCOUNTING AND ADMINISTRATIVE CLERK	52,364	0	52,364
MAINTENANCE	73,934	0	73,934
VACATION EXPENSE	3,223	(16,055)	19,278
TOTAL SALARIES	229,520	54,034	175,487
BENEFITS			
FICA	17,214	6,088	11,126
UNEMPLOYMENT INSURANCE	4,800	0	4,800
HEALTH INSURANCE	59,000	0	59,000
LIFE INSURANCE	2,000	0	2,000
PENSION PLAN	9,181	1,250	7,931
WORKERS COMP	4,590	0	4,590
TOTAL BENEFITS	96,785	7,338	89,447
TOTAL SALARIES AND BENEFITS	326,306	61,372	264,934
PROFESSIONAL FEES			
CONSULTING & MANAGEMENT	15,836	10,976	4,860
LEGAL	12,995	0	12,995
ACCOUNTING/AUDIT	10,800	4,500	6,300
OTHER CONTRACTED SERVICE	121,578	74,649	46,929
TOTAL PROFESSIONAL FEES	161,209	90,126	71,084
SUPPLIES			
FOOD	500	35	465
OFFICE SUPPLIES	2,438	2,852	(414)
OTHER MINOR EQUIPMENT	2,678	13,973	(11,295)
OTHER NON-MEDICAL SUPPLIES	1,968	78	1,890
FREIGHT ON PURCHASES	368	119	249
TOTAL SUPPLIES	7,952	17,057	(9,105)
PURCHASED SERVICES			
REPAIRS AND MAINTENANCE	220,949	58,976	161,973
JANITORIAL EXPENSE	12,880	0	12,880
MANAGEMENT SERVICES	9,100	4,800	4,300
OTHER PURCHASED SERVICES	360,195	206,075	154,120
TOTAL PURCHASED SERVICES	603,124	269,851	333,273

DEPRECIATION

DEPREC-BUILDINGS & IMPROVEMENT	791,995	288,690	503,305
DEPREC-LEASEHOLD IMPROVEMENT	3,117	6,037	(2,920)
DEPREC-EQUIPMENT	47,537	22,084	25,453
TOTAL DEPRECIATION	842,649	316,811	525,839

RENTS AND LEASES

RENTAL - BUILDING SIERRA KINGS	58,458	48,715	9,743
TOTAL RENTS AND LEASES	58,458	48,715	9,743

UTILITIES

ELECTRICITY	291,662	157,536	134,126
RADIOLOGY ELECTRICITY	4,745	6,661	(1,916)
NATURAL GAS	78,987	8,577	70,410
WATER	24,234	15,415	8,819
UTILITIES - OTHER	38,616	23,955	14,662
TOTAL UTILITIES	438,245	212,144	226,101

OTHER OPERATING EXPENSES

INSURANCE	102,000	51,925	50,075
TAX AND LICENSE	249	3,218	(2,969)
TRAINING	4,000	1,239	2,761
TELEPHONE	6,000	2,099	3,901
SUBSCRIPTIONS & DUES	7,066	1,568	5,498
ADVERTISING	4,200	2,000	2,200
BANK FEES	800	239	561
OTHER EXPENSE	1,200	85	1,115
TOTAL OTHER OPERATING EXPENSE	125,515	62,373	63,142

TOTAL OPERATING EXPENSE	2,563,457	1,078,448	1,485,009
--------------------------------	------------------	------------------	------------------

NET INCOME FROM OPERATIONS	(826,742)	(326,393)	(2,469,669)
-----------------------------------	------------------	------------------	--------------------

NON-OPERATING REVENUES

BLOSS TRUST	543,130	0	(543,130)
INTEREST INCOME	1,517	596	(921)
PROPERTY TAX REVENUE	518,008	236,284	(281,724)
GAIN ON INVESTMENT	401,106	341,090	(60,016)
TOTAL NON-OPERATING REVENUE	1,463,761	577,971	(885,791)

NON-OPERATING EXPENSE

LOSS ON INVESTMENT	326,865	341,758	(14,893)
DONATIONS	108,145	43,500	64,645
TOTAL NON-OPERATING EXPENSE	435,011	385,258	49,752

NET NON-OPERATING INCOME	1,028,751	192,713	(836,038)
---------------------------------	------------------	----------------	------------------

TRANSFERS FOR CAPITAL EXPENDITURES	100,000	0	(100,000)
---	----------------	----------	------------------

NET INCOME (LOSS)	102,009	(133,680)	(235,689)
--------------------------	----------------	------------------	------------------

NOVEMBER PAYROLL, ELECTRONIC PAYMENTS
& CHECK REGISTER

Bloss Memorial Healthcare District
Payroll, Accounts Payable and Funds Disbursements - Summary
Month of November-23

Payroll		<u>\$50,928.50</u>
Total Payroll		<u><u>\$50,928.50</u></u>
Accounts Payable:		
A/P Checks	<u>\$116,351.25</u>	<u>\$116,351.25</u>
BLOSS		
Auto Debits	<u>\$47.90</u>	
Total Auto Debits and Electronic Transfers	<u><u>\$47.90</u></u>	<u>\$47.90</u>
Electronic Payments	<u>\$10,135.53</u>	<u>\$10,135.53</u>
Total Accounts Payable		<u><u>\$126,534.68</u></u>
Grand Total Disbursements		<u><u>\$177,463.18</u></u>

BLOSS	Payroll Disbursements for		November-23
	Payroll dated		
	11/05/23	11/20/23	Total
Earnings			
Regular	-	-	-
Overtime			-
Vacation	20,413.81		20,413.81
Sick			-
Holiday			-
Salary	20,833.35	3,333.33	24,166.68
Double Time			-
Call In			-
On Call			-
Other	2,500.00		2,500.00
			-
Total	43,747.16	3,333.33	47,080.49
			-
Deductions			-
FICA (+)	3,346.66	255.00	3,601.66
Insurance (-)			-
Emp Deduction(-)/Reimb(+)			-
Christmas Fund (-)			-
Process Fee (+)	111.27	135.08	246.35
			-
Total	3,457.93	390.08	3,848.01
			-
			-
Net Payroll	\$ 47,205.09	\$ 3,723.41	50,928.50

Bloss Memorial Healthcare District Check Detail

November 2023

Num	Date	Name	Paid Amount	Class
40020	11/09/2023	A-1-A/Preston's Lock Shop		
25381	10/30/2023		-8.70	Castle Site
25382	11/01/2023		-7.61	Castle Site
			-16.31	
40021	11/09/2023	Alfonse Peterson		
OCT23-BRDMTG	10/26/2023		-100.00	Administration
			-200.00	Administration
			-300.00	
40022	11/09/2023	City of Atwater		
SEP23-020161-000-A	10/01/2023		-2.00	Castle Site
			-2.00	
40023	11/09/2023	Kathleen Flaherty		
OCT23-BRDMTG	10/26/2023		-200.00	Administration
			-200.00	Administration
			-400.00	
40024	11/09/2023	Kory Billings		
OCT23-BRDMTG	10/26/2023		-100.00	Administration
			-100.00	Administration
			-200.00	
40025	11/09/2023	Merced County - Castle Airport		
SA0110123	11/01/2023		-412.01	Castle Site
			-428.80	Castle Site
			-222.65	Castle Site
			-252.65	Castle Site
			-1,316.11	
40026	11/09/2023	PG&E		
OCT23-4705482162-5	10/27/2023		-4,958.09	Castle Site
			-225.19	Castle Site
			-5,183.28	

Bloss Memorial Healthcare District
Check Detail
November 2023

40027	11/09/2023	Robert Boesch		
OCT23-BRDMTG	10/26/2023		-100.00	Administration
			-200.00	Administration
			<u>-300.00</u>	
40028	11/09/2023	Secretary of State		
CHKREQUEST-103123	10/31/2023		-1.00	Administration
			<u>-1.00</u>	
40029	11/09/2023	The UPS Store		
CHKREQ-103123	10/31/2023		-335.00	Bloss Site
			<u>-335.00</u>	
40030	11/15/2023	Alfonse Peterson		
OCT23-BRDMTGSPC	10/26/2023		-300.00	Administration
			<u>-300.00</u>	
40031	11/15/2023	Castle Family Health Centers, Inc.		
CHKRQST-111523	11/15/2023		-9,785.00	Administration
			<u>-9,785.00</u>	
40032	11/15/2023	Central Valley Disposal		
00972239	10/23/2023		-672.58	Castle Site
			<u>-672.58</u>	
40033	11/15/2023	Chemsearch		
8450653	11/01/2023		-596.80	Bloss Site
			<u>-596.80</u>	
40034	11/15/2023	Equifax Workforce Solutions LLC		
2058002831	11/06/2023		-287.50	Administration
			<u>-287.50</u>	
40035	11/15/2023	Johnson Controls		

Bloss Memorial Healthcare District
Check Detail
November 2023

51310194	10/23/2023		<u>-20,819.57</u>	Castle Site
			-20,819.57	
40036	11/15/2023	Kory Billings		
OCT23-BRDMTGSPC	10/30/2023		<u>-300.00</u>	Administration
			-300.00	
40037	11/15/2023	Merced County Enviromental Health		
INO113946	11/06/2023		<u>-87.00</u>	Bloss Site
			-87.00	
40038	11/15/2023	Mld Valley Disposal		
2791359	10/31/2023		-859.24	Castle Site
2791719	10/31/2023		<u>-302.03</u>	Bloss Site
			-1,161.27	
40039	11/15/2023	Natural Gardens		
			0.00	
40040	11/15/2023	Octane Advertising Design		
WEB1193	11/06/2023		<u>-400.00</u>	Bloss Site
			-400.00	
40041	11/15/2023	Secretary of State		
			0.00	
40042	11/15/2023	Secretary of State		
CHKRQST-111523	11/15/2023		<u>-1.00</u>	Bloss Site
			-1.00	
40043	11/15/2023	Secretary of State		
CHKRQST-111523-2	11/15/2023		<u>-1.00</u>	Bloss Site
			-1.00	
40044	11/21/2023	Clark		

Bloss Memorial Healthcare District
Check Detail
November 2023

34328696	11/17/2023		-557.00	Bloss Site
34328705	11/17/2023		<u>-347.00</u>	Castle Site
			-904.00	
40045	11/21/2023	Guardco		
15366	10/31/2023		-9,777.60	Bloss Site
15368	10/31/2023		<u>-6,605.55</u>	Castle Site
			-16,383.15	
40046	11/21/2023	Hoffman Security		
643844	10/05/2023		-10.88	Bloss Site
643945	10/11/2023		-10.88	Bloss Site
645446	10/20/2023		-391.95	Castle Site
645447	10/20/2023		-233.95	Bloss Site
645448	10/20/2023		<u>-77.00</u>	Bloss Site
			-724.66	
40047	11/21/2023	Johnson Controls		
41681500	10/30/2023		<u>-17,116.14</u>	Castle Site
			-17,116.14	
40048	11/21/2023	Merced Commercial Sweeping		
023605	11/15/2023		<u>-420.00</u>	Castle Site
			-420.00	
40049	11/21/2023	Merced County Enviromental Health		
INO113477	11/06/2023		<u>-2,551.00</u>	Castle Site
			-2,551.00	
40050	11/21/2023	TRIPP Security Systems		
5648541	10/29/2023		<u>-20.00</u>	Castle Site
			-20.00	
40051	11/21/2023	West Coast Energy Systems LLC		
OCT23-1182	11/01/2023		<u>-955.06</u>	Castle Site
			-955.06	

Bloss Memorial Healthcare District Check Detail

November 2023

40052	11/29/2023	A-1-A/Preston's Lock Shop		
25390	11/21/2023		-4.35	Bloss Site
			<u>-4.35</u>	
40053	11/29/2023	AT&T-BLO		
NOV23 SVC	11/14/2023		-211.35	Administration
			<u>-211.35</u>	
40054	11/29/2023	Castle Family Health Centers, Inc.		
CHKRQST112023	11/20/2023		-5,842.98	Administration
OCT23-SPORTS PHYSC	11/21/2023		-5,040.00	Administration
			<u>-10,882.98</u>	
40055	11/29/2023	Merced County - Castle Airport		
SAO120123	12/01/2023		-1,722.57	Castle Site
			-1,547.20	Castle Site
			-222.65	Castle Site
			-15.00	Castle Site
			<u>-3,507.42</u>	
40056	11/29/2023	Natural Gardens		
2463	10/23/2023		-765.00	Bloss Site
2464	10/23/2023		-2,280.00	Castle Site
			<u>-3,045.00</u>	
40057	11/29/2023	Tri County Flooring		
CG300629	11/29/2023		-5,055.60	Bloss Site
			<u>-5,055.60</u>	
40073	11/30/2023	Beta Healthcare Group		
BL-230358006	12/01/2023		-481.95	Administration
			<u>-481.95</u>	
40074	11/30/2023	Chemsearch		
8487227	12/01/2023		-596.80	Bloss Site
			<u>-596.80</u>	

Bloss Memorial Healthcare District
Check Detail
November 2023

40075	11/30/2023	PG&E		
NOV23-4705482162-5	11/29/2023		-5,566.04	Castle Site
			<u>-642.82</u>	Castle Site
			-6,208.86	
40076	11/30/2023	West Coast Energy Systems LLC		
NOV23-1182	12/01/2023		<u>-4,817.51</u>	Castle Site
			-4,817.51	
		Grand Total	<u>-116,351.25</u>	

Bloss Memorial Healthcare District
3605 Hospital Road, Suite F
Atwater, CA 95301

Check Request

Date: 11/15/2023

Name and Address: CFHC 6024
3605 HOSPITAL RD.
ATWATER, CA 95301

Amount: \$ 9,785.-

Explanation for Check: FINAL BILLING 7/ JUNE 30, 2023
FINANCIAL STATEMENT AUDIT
FOR BLOSS HEALTHCARE DISTRICT
WAS PAID FROM CFHC WITH
CHECK # 6961 ON OCTOBER 10TH, 2023.
AP entered in Castles Payables in error.

Department	Expense Account	Debit
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Requested by: Dawnika Castle

Approved by: [Signature] 11/16/23

ENTERED NOV 16 2023

JWT & Associates, LLP

Advisory Assurance Tax

1111 East Herndon, Suite 211, Fresno, California 93720

Voice: (559) 431-7708 Fax: (559) 431-7685

October 26, 2023

Dawnita Castle, CFO
Bloss Memorial Healthcare District
3605 Hospital Road, Suite H
Atwater, CA 95301

BLOSS

BILLING STATEMENT

For professional services rendered:

Final billing for June 30, 2023, financial statement audit

\$ 9,500.00

Out-of-pocket expenses

285.00

\$ 9,785.00 *

Approval:	<i>[Handwritten Signature]</i>
Dept	
Acct	

2029

* Was Paid F/QAS Acc.

CASTLE FAMILY HEALTH CENTER INC
3605 HOSPITAL RD, SUITE H
ATWATER, CA 95301

INVOICE

DATE	INVOICE #
11/20/2023	October-23

BILL TO
BLOSS MEMORIAL HEALTHCARE DISTRICT 3605 HOSPITAL ROAD ATWATER, CA 95301

BLOSS

DESCRIPTION	AMOUNT
CASTLE SERVICES TO BLOSS	\$ 4,684.88
HOUSEKEEPING	\$ 1,019.50
Postage	\$ 99.30
CFO MILEAGE FOR OCTOBER 23 BANK DEPOSITS	\$ 39.30
BLOSS PAYABLE TO CASTLE	Total \$ 5,842.98

2000 AP CLEARING / ADMIN

11/21/20
[Signature]

ENTERED NOV 29 2023

Bloss Memorial HealthCare District

Date 11/21/23

CHECK REQUEST

BLOSS

Name and Address:
Castle Family Health Centers, Inc
3605 Hospital Road
Atwater, Ca 95301

Explanation of request Amount \$5,040.00
Sports Physicals for Bloss Zone School District
OCT 23 SPORTS PHYSICALS 84 @ \$60

Account Distribution:

Expense Account	Debit
<u>9025</u>	<u>\$5,040.00</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

Requested By: *Dawnita Castle* Date 11/21/2023
Approved By: *[Signature]* Date 11/21/23

ENTERED NOV 29 2023

10/02/2023	1866240 BLOSS Grant Sports Physical II
10/02/2023	1866283 BLOSS Grant Sports Physical II
10/02/2023	1866316 BLOSS Grant Sports Physical II
10/03/2023	1866609 BLOSS Grant Sports Physical II
10/03/2023	1866751 BLOSS Grant Sports Physical II
10/03/2023	1867024 BLOSS Grant Sports Physical II
10/05/2023	1868908 BLOSS Grant Sports Physical II
10/05/2023	1869245 BLOSS Grant Sports Physical II
10/05/2023	1868741 BLOSS Grant Sports Physical II
10/05/2023	1869152 BLOSS Grant Sports Physical II
10/06/2023	1870012 BLOSS Grant Sports Physical II
10/06/2023	1870059 BLOSS Grant Sports Physical II
10/06/2023	1869493 BLOSS Grant Sports Physical II
10/06/2023	1869600 BLOSS Grant Sports Physical II
10/06/2023	1870028 BLOSS Grant Sports Physical II
10/07/2023	1870207 BLOSS Grant Sports Physical II
10/09/2023	1870861 BLOSS Grant Sports Physical II
10/09/2023	1871145 BLOSS Grant Sports Physical II
10/09/2023	1870522 BLOSS Grant Sports Physical II
10/09/2023	1871178 BLOSS Grant Sports Physical II
10/09/2023	1870615 BLOSS Grant Sports Physical II
10/09/2023	1870404 BLOSS Grant Sports Physical II
10/09/2023	1871116 BLOSS Grant Sports Physical II
10/10/2023	1871808 BLOSS Grant Sports Physical II
10/10/2023	1872308 BLOSS Grant Sports Physical II
10/10/2023	1872273 BLOSS Grant Sports Physical II
10/10/2023	1871525 BLOSS Grant Sports Physical II
10/10/2023	1872067 BLOSS Grant Sports Physical II
10/11/2023	1872676 BLOSS Grant Sports Physical II
10/12/2023	1874215 BLOSS Grant Sports Physical II
10/12/2023	1874212 BLOSS Grant Sports Physical II
10/13/2023	1875039 BLOSS Grant Sports Physical II
10/13/2023	1874962 BLOSS Grant Sports Physical II
10/13/2023	1875144 BLOSS Grant Sports Physical II
10/14/2023	1875276 BLOSS Grant Sports Physical II
10/16/2023	1876150 BLOSS Grant Sports Physical II
10/17/2023	1876545 BLOSS Grant Sports Physical II
10/17/2023	1876574 BLOSS Grant Sports Physical II
10/20/2023	1880105 BLOSS Grant Sports Physical II
10/20/2023	1879822 BLOSS Grant Sports Physical II
10/20/2023	1880087 BLOSS Grant Sports Physical II
10/20/2023	1880095 BLOSS Grant Sports Physical II
10/20/2023	1880138 BLOSS Grant Sports Physical II
10/23/2023	1880496 BLOSS Grant Sports Physical II

10/23/2023	1881013	BLOSS Grant Sports Physical II
10/23/2023	1881030	BLOSS Grant Sports Physical II
10/23/2023	1880592	BLOSS Grant Sports Physical II
10/23/2023	1880938	BLOSS Grant Sports Physical II
10/23/2023	1880961	BLOSS Grant Sports Physical II
10/23/2023	1881025	BLOSS Grant Sports Physical II
10/24/2023	1881257	BLOSS Grant Sports Physical II
10/24/2023	1881282	BLOSS Grant Sports Physical II
10/24/2023	1881671	BLOSS Grant Sports Physical II
10/24/2023	1881197	BLOSS Grant Sports Physical II
10/24/2023	1881276	BLOSS Grant Sports Physical II
10/24/2023	1881920	BLOSS Grant Sports Physical II
10/25/2023	1882878	BLOSS Grant Sports Physical II
10/26/2023	1883980	BLOSS Grant Sports Physical II
10/26/2023	1884048	BLOSS Grant Sports Physical II
10/27/2023	1884766	BLOSS Grant Sports Physical II
10/27/2023	1884913	BLOSS Grant Sports Physical II
10/27/2023	1884999	BLOSS Grant Sports Physical II
10/27/2023	1885001	BLOSS Grant Sports Physical II
10/27/2023	1884291	BLOSS Grant Sports Physical II
10/27/2023	1884324	BLOSS Grant Sports Physical II
10/27/2023	1884975	BLOSS Grant Sports Physical II
10/30/2023	1885372	BLOSS Grant Sports Physical II
10/30/2023	1885592	BLOSS Grant Sports Physical II
10/30/2023	1885648	BLOSS Grant Sports Physical II
10/30/2023	1885853	BLOSS Grant Sports Physical II
10/30/2023	1885877	BLOSS Grant Sports Physical II
10/30/2023	1886053	BLOSS Grant Sports Physical II
10/30/2023	1886110	BLOSS Grant Sports Physical II
10/30/2023	1886143	BLOSS Grant Sports Physical II
10/30/2023	1886161	BLOSS Grant Sports Physical II
10/30/2023	1886172	BLOSS Grant Sports Physical II
10/30/2023	1886180	BLOSS Grant Sports Physical II
10/30/2023	1885538	BLOSS Grant Sports Physical II
10/30/2023	1885626	BLOSS Grant Sports Physical II
10/30/2023	1885761	BLOSS Grant Sports Physical II
10/31/2023	1886700	BLOSS Grant Sports Physical II
10/31/2023	1886898	BLOSS Grant Sports Physical II
10/31/2023	1887007	BLOSS Grant Sports Physical II
10/31/2023	1887036	BLOSS Grant Sports Physical II

SPORTS PHYSICALS COUNT 84

Bloss Memorial Healthcare District
November-23

Bloss Electronic Transfers

Bloss Auto Debits

Bank Fees - Bloss

47.90
47.90

Total

Bloss Electronic Payments

TM Pros

5,645.15

MID

4,490.38

10,135.53

Total

\$10,183.43

Grand Total