
PUBLIC NOTICE

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

Date: June 23, 2017

Phone: (209) 724-4102

Fax: (209) 722-9020

Bloss Memorial Healthcare District will hold their **Finance Committee** meeting on Thursday, June 29, 2017 at 1:30 pm in the Board Room at 3605 Hospital Road, Atwater, CA 95301.

The next Bloss Memorial Healthcare District Board of Directors meeting will be held Thursday, June 29, 2017 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 72 hours in advance of the meeting of the Board of Directors.

BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
FINANCE COMMITTEE MEETING
BOARD ROOM
Thursday, June 29, 2017
1:30 pm.

AGENDA FOR PUBLIC SESSION

I. CALL TO ORDER

ACTION

EXHIBIT

II. APPROVAL OF AGENDA

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III. PUBLIC COMMENTS

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

IV. APPROVAL OF MINUTES

A. May 25, 2017 Finance Committee

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V. REVIEW OF DISTRICT FINANCIAL STATEMENTS

A. Recommendation of FY 2017 Independent Audit

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VI. CCDSC FINANCIAL REPORT

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VII. SKDSC FINANCIAL REPORT

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VIII. CDSC FINANCIAL REPORT

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IX. DENTAL CENTERS' COMPARISON

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X. WARRANTS & PAYROLL

A. May 2017 Payroll, Electronic Payments & Check Register

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7

XI. DISCUSSION

XII. AGENDA FOR CLOSED SESSION

Closed Session Items Pursuant the Brown Act will be:

1. Section 54954.5(h) Report Involving Trade Secrets – Regarding New Services.

Estimated date of public disclosure will be in 2017.

XIII. NEXT MEETING DATE

XIV. ADJOURNMENT

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

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)
FINANCE COMMITTEE MEETING
BOARD ROOM
Thursday, May 25, 2017
1:30 p.m.**

Committee: Edward Lujano, CEO; Dawnita Castle, Interim Chief Financial Officer; Fily Cale, Executive Assistant; Alfonse Peterson, Committee Chair and Glenn Arnold, Committee Member

Others Present: Dorothy Bizzini, Castle Board Chair; Sabrina Cooksey, Director of HR @ 1:37 pm and Kory Billings, Board Vice Chair @ 1:42 pm

Absent: None

CALL TO ORDER

Al Peterson, Committee Chair, called the meeting to order at 1:33 p.m. in the Board Room.

APPROVAL OF AGENDA

A motion was made/seconded, (Glenn Arnold / Edward Lujano) to approve the May 25, 2017 agenda as presented. Motion carried.

PUBLIC COMMENTS

None.

APPROVAL OF FINANCE COMMITTEE MINUTES

A. April 27, 2017 Finance Committee Minutes, Exhibit 1

A correction was made to spell out (YE) year ending.

A motion was made / seconded, (Glenn Arnold / Edward Lujano) to approve and accept the April 27, 2017 Finance Committee Minutes with correction, Exhibit 1. Motion carried.

REVIEW OF DISTRICT FINANCIAL STATEMENTS, EXHIBIT 2

Dawnita Castle provided and reviewed an updated income statement. There was a Denti-Cal Incentive payment that came in for CCDSC and she set up a new revenue account and had to re-write the Income Statement Reports.

For April 2017, BMHD had a total net gain before depreciation in the amount of \$149,201 and a net gain of \$89,614 after depreciation.

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

A. Recommendation of FY 2018 Budget, Exhibit 2a

Dawnita Castle presented the FY 2018 Budget. The budget has both a summary and a detail format.

She worked with David Thompson on the budget for both dental surgery centers. CCDSC shows a net income profit in the amount of \$250,000 and CDSC a profit in the amount of \$123,935, both are annual.

The budget was reviewed and discussed with the Finance Committee.

A motion was made / seconded, (Edward Lujano / Glenn Arnold) to recommend review of the FY 2018 Budget to the full Board of Directors, Exhibit 2a. Motion carried.

CCDSC FINANCIAL REPORT, EXHIBIT 3

Dawnita Castle reported that for the month of April 2017 CCDSC saw 223 patients and recorded a net profit in the amount of \$148,822. The net profit includes the Denti-Cal incentive in the amount \$98,200, which is recorded under Other Revenue.

SKDSC FINANCIAL REPORT, EXHIBIT 4

Dawnita Castel reported that SKDSC total expenses for April 2017 were \$21,210.

CDSC FINANCIAL REPORT, EXHIBIT 5

Dawnita Castle reported that for the month of April 2017, CDSC treated 235 patients and recorded a net loss in the amount of \$3,207.

DENTAL CENTERS' COMPARISON, EXHIBIT 6

The Dental Center's Comparison report was reviewed and discussed.

Dawnita Castle reported that the 12- month comparison shows a net income of \$669,962 for CCDSC and a net loss in the amount of \$169,252 for CDSC.

A motion was made / seconded, (Glenn Arnold / Edward Lujano) to approve and accept the CCDSC Financial Report, Exhibit 3; SKDSC Financial Report, Exhibit 4; CDSC Financial Report, Exhibit 5 and Dental Centers' Comparison, Exhibit 6 as presented. Motion carried.

WARRANTS AND PAYROLL

A. April 2017 Payroll, Electronic Payments & Check Register, Exhibit 7

A motion was made/seconded, (Edward Lujano / Glenn Arnold) to approve and accept the April 2017 Total Payroll in the amount \$136,657.15 and Total Accounts Payable in the amount of \$412,398.80 for a total Grand Total Disbursement of \$549,055.95, Exhibit 7. Motion carried.

DISCUSSION

Alfonse Peterson commented that he had reviewed the LPL Financial accounts and they made a little money.

AGENDA FOR CLOSED SESSION

There was no Closed Session item(s) for discussion.

NEXT MEETING DATE/ADJOURNMENT

The next Finance Committee meeting will be held on Thursday, June 29, 2017 at 1:30 pm.

As there was no further business, the meeting adjourned at 1:52 p.m.

Respectfully Submitted,

Fily Cale
Executive Assistant

Alfonse Peterson
Committee Chair

**BLOSS MEMORIAL HEALTHCARE DISTRICT
FINANCE COMMITTEE MEETING
Period Ended May 2017**

Operations Summary Statement (white)

Financial Statements

Detail Balance Sheet (yellow)

Summary Income Statement Prior Year Comparison (lilac)

Statistics

FTE Report (gray)

Bloss Memorial HealthCare District
 Operations Summary Report
 Eleven Months Ending May 31, 2017

BMHD had a total net gain before depreciation of \$39,503 for the month compared to a net gain of \$29,219 last year. Expenses include \$21,219 of SKDSC costs.

The May 31, Operating Cash Balance was \$1,881,365 and Days Cash On Hand was 149 Days*. In April the DCH was 162 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.

Dental Surgery Center Summary :

	CCDSC	SKDSC	CDSC	COMBINED
Net Operating Revenue and Non-Operating	\$298,836	\$0	\$359,974	\$658,810
Operating Expenses	252,140	21,219	352,612	625,971
Net Income (Loss)	46,696	(21,219)	7,362	32,839
BMHCD % Share	100.00%	100.00%	65.00%	N/A
Bloss Share of Net Income (Loss)	\$46,696	(\$21,219)	\$4,785	\$30,262

A summary comparison of operations for the month and the prior year is as follows :

	May-17	May-17	VARIANCE *	%	Y-T-D May-17	Y-T-D May-17	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	298,003	277,472	20,531	7.40%	2,868,040	2,562,980	305,050	11.90%
Other Operating Revenue	896	4,840	(3,944)	-81.49%	117,529	40,981	76,548	186.79%
Total Net Operating Revenue	298,899	282,312	16,587	5.88%	2,985,569	2,603,971	381,598	14.65%
Operating Expenses Excluding Depreciation	390,807	396,048	5,241	1.32%	3,993,025	3,964,741	(28,284)	-0.71%
Net Operating Income (Loss) Before Depreciation	(91,908)	(113,736)	21,828	19.19%	(1,007,456)	(1,360,770)	353,314	25.96%
Net Non Operating-Gains/Losses								
Gain/Loss on Investments	1,275	1,408	(133)	N/A	18,476	215	18,261	8493.49%
CDSC Gain/Losses	4,785	(8,186)	(12,971)	156.45%	(106,566)	62,349	(168,915)	270.92%
All Other Non-Operating Gains/Losses	125,351	149,733	24,382	16.28%	1,941,935	1,570,402	371,533	23.66%
Total Net Non-Operating Income: Losses/Gains	131,411	142,955	11,544	8.08%	1,853,845	1,632,966	220,879	13.53%
Total Net Income (Loss) Before Depreciation	39,503	29,219	10,284	35.20%	846,389	272,196	574,193	210.95%
Depreciation Expense	59,917	59,270	647	1.09%	660,766	654,765	6,001	0.92%
Net Income (Loss) After Depreciation	(20,414)	(30,051)	9,637	-32.07%	185,623	(382,569)	568,192	-148.52%

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

Bloss Memorial HealthCare District
 Operations Summary Report
 Eleven Months Ending May 31, 2017

Total CFHC Inc. encounters for the month are 10,687 compared to 9,871 last year, a 8.27% increase.
 CCDCS cases for the month are 9.77 % more than last year.
 CDSC cases for the month are 8.20% more than last year.

Department	May-17	May-17	VARIANCE	%	May-17	May-17	VARIANCE *	Y-T-D	Y-T-D	Y-T-D	%
Castle Clinic	3,723	3,416	307	8.99%	39,278	35,832	3,446	9.62%			
Specialty Clinic	771	956	(185)	-19.35%	9,371	10,184	(813)	-7.98%			
Bloss Clinic	1,051	1,082	(31)	-2.87%	12,204	11,596	608	5.24%			
Winton Clinic	832	653	179	27.41%	8,571	6,525	2,046	31.36%			
Urgent Care	309	338	(29)	-8.53%	5,139	4,592	547	11.91%			
Lab	1,887	1,643	244	14.85%	19,244	18,363	881	4.80%			
Radiology	608	471	137	29.09%	6,320	5,384	936	17.38%			
Behavioral Health	223	212	11	5.19%	2,389	2,544	(155)	-6.09%			
Adult Day Health Care	505	445	60	13.48%	5,672	5,156	516	10.01%			
Optometry	431	329	102	31.00%	5,741	3,825	1,916	50.09%			
Ophthalmology	347	326	21	6.44%	3,680	3,231	449	13.90%			
TOTAL ENCOUNTERS	10,687	9,871	816	8.27%	117,609	107,232	10,377	9.68%			

Bloss Memorial Health Care District

	May-17	May-17	VARIANCE	%	May-17	May-17	VARIANCE *	%
Central California Dental Surgery Center	236	215	21	9.77%	2,229	1,993	236	11.84%
Childrens Surgery Center	277	256	21	8.20%	2,504	2,880	(376)	-13.06%
Total Surgery Center Visits	513	471	42	8.92%	4,733	4,873	(140)	-2.87%

May-17 Working Days 22 and 1 Holiday
 May-16 Working Days 21 and 1 Holiday

Bloss Memorial HealthCare District
 Operations Summary Report
 Eleven Months Ending May 31, 2017

BMHD FULL TIME EQUIVALENTS SUMMARY :

(See FTE report included in Financial Reports for detail)

	May-17	May-17	VARIANCE	%	Y-T-D May-17	Y-T-D May-17	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	15.88	12.24	(3.64)	-29.74%	13.42	11.87	(1.55)	-13.06%
CONTRACT FTE'S	4.48	5.78	1.30	22.49%	4.95	5.44	0.49	9.01%
TOTAL FTE'S	20.36	18.02	(2.34)	-12.99%	18.37	17.31	(1.06)	-6.12%

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

Full Time Equivalent - Employees for the month are 29.74% more than the prior year with 3.64 more FTE'S

The major (>1 fte) Total Employee FTE increases for the month are comprised primarily of the following :

Department	Cur. Mo. Increase (DECREASE)	YTD Increase (DECREASE)	Reason
CCDSC	3.09	1.48	Addtl RDA & Clerical's
All other departments < 1 fte var	0.54	0.07	Various departments less than 1 fte variance.
	3.64	1.55	Brackets () indicate a decrease (favorable) variance

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

	CURRENT MO. MAY 2017	PRIOR MONTH APR 2017	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2016
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	737,021	752,026	(15,005)	(2.00)%	712,264
CCDS-GENERAL CHECKING	67,884	62,900	4,984	7.92%	7,749
CCDSC-GENERAL CHECKING	765,019	760,206	4,813	0.63%	314,284
CASH - PAYROLL ACCOUNT	10,000	10,000	0	0.00%	10,000
CCDSC PETTY CASH	100	100	0	0.00%	100
CASH - LAIF SAVINGS ACCOUNT	222,697	236,448	(13,751)	(5.82)%	80,754
LAIF - FUNDED DEPRECIATION	78,144	64,374	13,770	21.39%	19,999
CCDSC CHANGE FUNDS	500	500	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	242,029	166,140	75,889	45.68%	154,228
MARKETABLE SECURITIES GRANTS	107,012	81,626	25,386	31.10%	80,359
TOTAL CASH AND EQUIVALENTS	2,230,406	2,134,320	96,086	4.50%	1,380,235
PATIENT ACCOUNTS RECEIVABLE					
A/R BAD DEBT	364,872	365,285	(414)	(0.11)%	365,648
A/R DENTRIX	0	0	0	0.00%	105,937
A/R MEDNET	0	0	0	0.00%	1,795,788
A/R OPEN DENT	691,287	611,665	79,622	13.02%	578,007
CASH CLEARING	93	0	93		0
TOTAL PATIENT ACCOUNTS RECEIVABLE	1,056,252	976,950	79,301	8.12%	2,845,380
ALLOWANCES					
ALLOWANCE - B.D. COLLECTIONS	(364,872)	(365,285)	414	(0.11)%	(365,648)
ALLOWANCE - DENTRIX	0	0	0	0.00%	(105,937)
ALLOWANCE - MEDNET	0	0	0	0.00%	(1,795,788)
ALLOWANCE - OPEN DENT	(195,233)	(194,699)	(534)	0.27%	(283,255)
TOTAL ALLOWANCES	(560,105)	(559,984)	(120)	0.02%	(2,550,628)
NET PATIENT ACCOUNTS RECEIVABLE	496,147	416,966	79,181	18.99%	294,752
OTHER RECEIVABLES					
RENT RECEIVABLE	(1,383)	(1)	(1,382)	138,200.00%	0
PROPERTY TAX RECEIVABLE	(16,006)	85,591	(101,596)	(118.70)%	0
CDSC PROFIT ACCRUAL	(106,566)	(111,352)	4,785	(4.30)%	62,349
CDSC RECEIVABLE	3,201,278	3,196,819	4,459	0.14%	3,058,522
CFHC INC RECEIVABLE	93	0	93		1,455
CFHC NOTE RECEIVABLE	9,594	19,161	(9,567)	(49.93)%	122,548

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

	CURRENT MO. MAY 2017	PRIOR MONTH APR 2017	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2016
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	3,087,011	3,190,218	(103,208)	(3.24)%	3,244,874
INVENTORY					
CCDSC INVENTORY	34,255	35,329	(1,074)	(3.04)%	39,340
CCDSC TAX ON INVENTORY ITEMS	(1,661)	(1,602)	(59)	3.67%	(1,456)
TOTAL INVENTORY	32,595	33,728	(1,133)	(3.36)%	37,883
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	5,231	10,461	(5,231)	(50.00)%	14,662
PREPAID EXPENSE - SYSTEM	10,625	12,403	(1,778)	(14.33)%	205
PREPAID EXPENSE - MANUAL	9,281	11,713	(2,432)	(20.76)%	13,726
CCDSC PREPAID EXP - MANUAL	7,138	7,195	(57)	(0.79)%	4,845
TOTAL PREPAID EXPENSES AND DEPOSITS	32,275	41,773	(9,497)	(22.74)%	33,438
TOTAL CURRENT ASSETS	5,878,433	5,817,004	61,429	1.06%	4,991,182
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	21,667,198	21,646,196	21,002	0.10%	21,605,098
CASTLE FACILITY	31,367	31,367	0	0.00%	31,367
BLDG CCDSC IMPROVEMENTS	30,025	30,025	0	0.00%	30,025
BLOSS REMODLE	832,986	832,986	0	0.00%	832,986
CASTLE REMODEL-EAST WING FY 03	126,551	126,551	0	0.00%	126,551
PRKNG LOT & IMPROVEMENTS	48,034	48,034	0	0.00%	48,034
EQUIPMENT - FIXED	1,236,869	1,236,869	0	0.00%	1,236,869
COMMUNICATION LINES FY 03	452,829	452,829	0	0.00%	452,829
LEASEHOLD IMPROVEMENTS	14,619	14,619	0	0.00%	14,619
SKDSC LEASEHOLD IMPROVEMENTS	42,015	42,015	0	0.00%	42,015
EQUIPMENT - MAJOR MOVABLE	4,613,394	4,613,394	0	0.00%	4,565,695
MEDITECH HARDWARE	223,353	223,353	0	0.00%	223,353
MEDITECH IMPLEMENTATION COSTS	222,216	222,216	0	0.00%	222,216
SKDSC EQUIPMENT-MAJOR MOVABLE	702,755	702,755	0	0.00%	702,755
CCDSC EQUIPMENT- MAJOR MOVABLE	21,980	21,980	0	0.00%	21,980
EQUIPMENT - MINOR	456,194	456,194	0	0.00%	456,194
MEDITECH SOFTWARE	277,372	277,372	0	0.00%	277,372
SKDSC EQUIPMENT - MINOR	64,795	64,795	0	0.00%	64,795
CCDSC EQUIPMENT - MINOR	73,709	73,709	0	0.00%	61,758

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

	CURRENT MO. MAY 2017	PRIOR MONTH APR 2017	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2016
TOTAL PROPERTY PLANT AND EQUIPMENT	33,395,871	33,374,869	21,002	0.06%	33,274,121
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMENTS	(108,934)	(108,493)	(441)	0.41%	(103,635)
ACCUM DEPREC - BLDGS & IMPROV	(8,077,230)	(8,028,375)	(48,854)	0.61%	(7,494,686)
CCDSC ACCUM DEPREC BLDG IMP	(115)	(115)	0	0.00%	(115)
ACCUM DEPREC - FIXED EQUIP	(1,885,354)	(1,878,884)	(6,470)	0.34%	(1,802,869)
ACCUM DEPREC - LEASEHOLD IMPRV	(36,790)	(36,224)	(566)	1.56%	(30,002)
SKDSCACCUM DEPREC-LEASH IMPROV	(22,609)	(22,224)	(385)	1.73%	(17,991)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,457,643)	(4,456,420)	(1,222)	0.03%	(4,451,599)
SKDSC ACCUM DEPREC-MAJORMV EQU	(712,298)	(712,298)	0	0.00%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	(5,801)	(5,580)	(221)	3.96%	(3,148)
ACCUM DEPREC - MINOR EQUIPMENT	(573,573)	(573,409)	(164)	0.03%	(571,279)
SKDSC ACCUM DEPREC-MINOR EQUIP	(64,007)	(64,007)	0	0.00%	(64,007)
CCDSC ACCUM DEPREC MINOR EQIP	(40,863)	(39,268)	(1,594)	4.06%	(22,130)
TOTAL ACCUMULATED DEPRECIATION	(15,985,216)	(15,925,299)	(59,917)	0.38%	(15,273,760)
NET PROPERTY, PLANT, AND EQUIPMENT	17,410,656	17,449,571	(38,915)	(0.22)%	18,000,361
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	164,684	164,684	0	0.00%	153,206
TOTAL RESTRICTED ASSETS	164,684	164,684	0	0.00%	153,206
OTHER ASSETS					
INVESTMENT IN CDSC	(1,611,866)	(1,611,866)	0	0.00%	(1,532,983)
TOTAL OTHER ASSETS	(1,611,866)	(1,611,866)	0	0.00%	(1,532,983)
TOTAL ASSETS LIMITED AS TO USE	15,963,473	16,002,388	(38,915)	(0.24)%	16,620,584
TOTAL ASSETS	21,841,906	21,819,392	22,514	0.10%	21,611,767
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
ACCOUNTS PAYABLE					

RUN DATE: 06/22/17
 RUN TIME: 1045
 RUN USER: DAMEDA

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

	CURRENT MO. MAY 2017	PRIOR MONTH APR 2017	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2016
ACCOUNTS PAYABLE - VENDORS	194,930	190,272	(4,657)	2.45%	129,110
CCDSC ACCOUNTS PAYABLE-VENDORS	15,663	10,423	(5,240)	50.27%	11,353
ACCOUNTS PAYABLE - ACCRUALS	27,042	17,050	(9,991)	58.60%	57,493
ACCRUED PROFESSIONAL FEES	0	0	0	0.00%	22,518
AP ACCRUALS CCDSC	12,433	18,745	6,312	(33.67)%	0
ACCOUNTS PAYABLE - OTHER	70,105	69,358	(747)	1.08%	149,704
CASTLE INC PAYABLE	69,821	39,396	(30,426)	77.23%	78,154
AP OTHER CCDSC	2,000	1,500	(500)	33.33%	1,420
CONTINGENCY ACCRUAL	8,677	8,586	(90)	1.05%	4,173
TOTAL ACCOUNTS PAYABLE	400,670	355,331	(45,339)	12.76%	453,925
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	72,242	60,697	(11,545)	19.02%	62,945
ACCRUED VACATION	24,665	40,339	15,674	(38.86)%	42,082
FICA PAYABLE	5,287	4,616	(671)	14.55%	4,751
PENSION PLAN ACCRUAL	36,523	32,899	(3,625)	11.02%	15,966
OTHER PAYROLL PAYABLES	3,853	3,418	(434)	12.71%	3,738
CHRISTAMS CLUB CASH	7,255	6,615	(640)	9.68%	8,570
TOTAL ACCRUED PAYROLL	149,824	148,583	(1,241)	0.84%	138,052
OTHER CURRENT LIABILITIES					
DEFERRED REVENUE	833	1,667	833	(50.00)%	833
CURRENT PORTION LONG TERM DEBT	1,501	4,320	2,819	(65.25)%	32,527
CURRENT PORTION CAP LEASE CCDS	0	0	0	0.00%	1,319
TOTAL OTHER CURRENT LIABILITIES	(2,335)	(5,986)	3,652	(61.00)%	(34,679)
INTERCORPORATE TRANSFERS					
TOTAL CURRENT LIABILITIES	552,829	509,901	(42,929)	8.42%	626,656
LONG TERM LIABILITIES					
DUE TO/FROM MEDI-CAL	0	0	0	0.00%	44,539
NOTE PAYABLE-BOILER	0	0	0	0.00%	590
TOTAL LONG TERM LIABILITIES	0	0	0	0.00%	45,129
TOTAL LIABILITIES	552,829	509,901	(42,929)	8.42%	671,785
FUND BALANCES					
UNG GOODWIN TRUST	164,684	164,684	0	0.00%	153,206
TOTAL RESTRICTED FUND BALANCE	164,684	164,684	0	0.00%	153,206

RUN DATE: 06/22/17
 RUN TIME: 1045
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

PAGE 5

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

	CURRENT MO. MAY 2017	PRIOR MONTH APR 2017	\$ CHANGE	% CHANGE	PRIOR YEAR MAY 2016
UNRESTRICTED FUND BALANCE					
CAPITAL - BMHCD	619,912	619,912	0	0.00%	850,501
DONATED CAPITAL	20,318,844	20,318,844	0	0.00%	20,318,844
CURRENT YR NET INCOME (LOSS)	185,638	206,052	20,414	(9.91)%	(382,569)
TOTAL FUND BALANCE	21,289,077	21,309,492	20,414	(0.10)%	20,939,982
TOTAL LIABILITIES AND FUND BALANCES	21,841,906	21,819,392	(22,514)	0.10%	21,611,767

BLOSS MEMORIAL HEALTHCARE DISTRICT
 SUMMARY INCOME STATEMENT
 PRIOR YEAR COMPARISON
 MAY 2017

	MAY 2017 ACTUAL	MAY 2016 ACTUAL	\$ VARIANCE	% VARIANCE	MAY 2017 YTD ACTUAL	MAY 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	313,687	304,750	8,937.39	3%	3,061,001	2,844,799	216,202	7.60%
CCDSC DENTAL SURGERY REV	313,687	304,750	8,937.39	3%	3,061,001	2,844,799	216,202	7.60%
TOTAL PATIENT REVENUE	15,684	27,278	11,593.13	43%	192,961	281,809	88,848	31.53%
DEDUCTIONS FROM REVENUE	15,684	27,278	11,593.13	43%	192,961	281,809	88,848	31.53%
DENTAL SURGERY RD	298,003	277,472	20,530.52	7%	2,868,040	2,562,990	305,050	11.90%
TOTAL DEDUCTIONS FROM REVENUE	896	4,840	(3,943.40)	(82)%	117,529	40,981	76,549	186.79%
NET PATIENT REVENUE	298,899	282,312	16,587.12	6%	2,985,569	2,603,970	381,598	14.65%
OTHER REVENUE	63,064	57,721	(5,343.05)	(9)%	671,070	616,523	(54,547)	(8.85)%
TOTAL NET OPERATING REVENUE	16,873	15,664	(1,208.63)	(8)%	149,445	240,519	91,074	37.87%
OPERATING EXPENSES	124,630	122,978	(1,652.07)	(1)%	1,233,008	1,242,167	9,160	0.74%
SALARIES AND WAGES	38,893	36,390	(2,502.81)	(7)%	356,191	335,393	(20,797)	(6.20)%
EMPLOYEE BENEFITS	64,498	79,642	15,144.35	19%	704,233	639,069	(65,164)	(10.20)%
PROFESSIONAL FEES	59,917	59,270	(647.13)	(1)%	660,766	654,765	(6,002)	(0.92)%
SUPPLIES	19,036	18,819	(217.73)	(1)%	208,552	207,355	(1,197)	(0.58)%
PURCHASED SERVICES	46,385	40,913	(5,472.44)	(13)%	462,880	436,177	(26,703)	(6.12)%
DEPRECIATION	7,886	10,096	2,210.50	22%	86,745	94,050	7,305	7.77%
RENTS AND LEASES	9,543	13,826	4,282.96	31%	120,901	153,488	32,587	21.23%
UTILITIES	450,724	455,318	4,593.95	1%	4,653,791	4,619,506	(34,284)	(0.74)%
INSURANCE	(151,825)	(173,006)	21,181.07	(12)%	(1,668,222)	(2,015,536)	347,314	(17.23)%
OTHER EXPENSES	131,411	142,955	(11,544.52)	(8)%	1,861,866	1,643,211	218,655	13.31%
TOTAL OPERATING EXPENSE	0	0	0.00	0%	8,022	10,244	2,222	21.69%
NET INCOME FROM OPERATIONS	131,411	142,955	(11,544.52)	(8)%	1,853,845	1,632,967	220,878	13.53%
NON-OPERATING REVENUE	(20,414)	(30,051)	9,636.55	(32)%	185,623	(382,569)	568,192	(148.52)%
NON-OPERATING EXPENSE								
NET NON-OPERATING INCOME								
NET INCOME								

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESIS

RUN DATE: 06/22/17
 RUN TIME: 1045
 RUN USER: DAMEDA

CRP 00 AND 50 COMBINED
 FTE'S BY DEPARTMENT

	MAY 2017	MAY 2016	(UN)FAVORABLE VARIANCE	% VARIANCE	YTD MAY 2017	YTD MAY 2016	(UN)FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
7200 CCDC	15.04	11.94	(3.09)	(25.91)%	13.00	11.52	(1.48)	(12.86)%
8610 ADMINISTRATION	0.84	0.30	(0.54)	(181.17)%	0.42	0.35	(0.07)	(20.56)%
TOTAL EMPLOYEE FTE'S	15.88	12.24	(3.64)	(29.72)%	13.42	11.87	(1.55)	(13.09)%
*** CONTRACT FULL TIME EQUIVALENTS ***								
CCDC	0.54	0.56	0.02	4.18%	0.56	0.99	0.42	42.70%
PURCHASING	0.01	4.21	4.21	99.81%	0.05	0.71	0.66	92.83%
MAINTENANCE & PLANT OPERATIONS	3.43	0.09	(3.34)	(3,790.58)%	3.80	2.80	(1.00)	(35.63)%
ACCOUNTING	0.30	0.43	0.13	30.49%	0.26	0.51	0.25	48.46%
ADMINISTRATION	0.11	0.17	0.06	37.28%	0.17	0.14	(0.02)	(14.95)%
PERSONNEL	0.08	0.30	0.22	72.00%	0.09	0.26	0.18	66.55%
CLINIC ADMINISTRATION	0.01	0.01	0.00	4.39%	0.01	0.01	0.00	8.70%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.01	0.01	90.83%
TOTAL CONTRACT FTE'S	4.48	5.78	1.30	22.51%	4.95	5.44	0.50	9.13%
*** TOTAL FULL TIME EQUIVALENTS ***								
CCDC	15.58	12.51	(3.07)	(24.55)%	13.57	12.51	(1.06)	(8.48)%
PURCHASING	0.01	4.21	4.21	99.81%	0.05	0.71	0.66	92.83%
MAINTENANCE & PLANT OPERATIONS	3.43	0.09	(3.34)	(3,790.58)%	3.80	2.80	(1.00)	(35.63)%
ACCOUNTING	0.30	0.43	0.13	30.49%	0.26	0.51	0.25	48.46%
ADMINISTRATION	0.95	0.47	(0.48)	(101.18)%	0.59	0.49	(0.09)	(18.87)%
PERSONNEL	0.08	0.30	0.22	72.00%	0.09	0.26	0.18	66.55%
CLINIC ADMINISTRATION	0.01	0.01	0.00	4.39%	0.01	0.01	0.00	8.70%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.01	0.01	90.83%
TOTAL FTE'S	20.36	18.02	(2.34)	(12.97)%	18.37	17.32	(1.06)	(6.10)%

RECOMMENDATION OF 2017 INDEPENDENT AUDIT

- Blomberg & Griffin Accountancy Corporation – year ended June 30, 2017
- Blomberg & Griffin Accountancy Corporation – year ended June 30, 2017 and the years ending June 30, 2018 and 2019
- David Bruner, CPA – year ended June 30, 2017
- JWT & Associates, LLP – year ended June 30, 2017



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL
(Single Year Engagement)

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

May 16, 2017

Dear Mrs. Castle:

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Bloss Memorial Healthcare District.

We propose to conduct an audit of the financial statements of the Bloss Memorial Healthcare District for the year ended June 30, 2017.

We will plan and perform the audit in accordance with generally accepted auditing standards and will include tests of the accounting records and other procedures considered necessary under the circumstances. If our audit report is other than unqualified, we will fully discuss the reason with Bloss Memorial Healthcare District CFO prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the Bloss Memorial Healthcare District Board of Directors in a separate letter.

We propose to begin the audit for the year ended June 30, 2017 as soon as the Bloss Memorial Healthcare District records are available. Setup, pre-list and certain other procedures would begin on notification of the contract. Fieldwork would begin soon after award notification. Our anticipated Audit report completion date is on or before September 30, 2016.

Our fee for the above services is based on hourly rates ranging from \$40 to \$95 per hour with maximum fee not to exceed \$6,950 for the audit year ended June 30, 2017.

Bloss Memorial Healthcare District-Audit Proposal (Single year engagement)-Page 2

Our main office is located in Stockton, California since 1974 providing accounting, tax and audit services for over 40 years. Experienced staff includes 1 CPA and 1 CPA candidate, 3 support staff and 2 clerical personnel. Audit experience includes over 40 years of primarily various governmental agencies and health care organizations.

This audit proposal is for a financial audit and the above fees include our entire out of pocket expenses including up to 8 bound copies of the audit report. Additional copies are available at \$5 each.

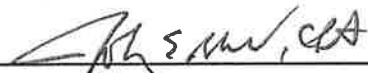
We will need the cooperation and assistance of Bloss Memorial Healthcare District personnel to successfully complete the audit. Such assistance will include obtaining copies of documents, contracts, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

We agree to respond promptly to successor auditor inquiries, and the audit report shall be delivered on or before September 30, 2017.

Should the District need additional services, our fee assisting will be billed at the rate of \$95 per hour in addition to the audit fee discussed above. Such additional fees, if any, shall be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John direct at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, CPA
Blomberg & Griffin Accountancy Corporation

Approved By:

Signature

Dated



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL
(Three Year Engagement)

To The Board of Directors
Bloss Memorial Healthcare District
3605 Hospital Road,
Atwater CA 95301

May 12, 2016

Dear Directors:

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Bloss Memorial Healthcare District.

We propose to conduct an audit of the financial statements of the Bloss Memorial Healthcare District for the year ended June 30, 2017 and the years ending June 30, 2018 and 2019.

We will plan and perform the audit in accordance with generally accepted auditing standards and will include tests of the accounting records and other procedures considered necessary under the circumstances. If our audit report is other than unqualified, we will fully discuss the reason with Bloss Memorial Healthcare District CFO prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the Bloss Memorial Healthcare District Board of Directors in a separate letter.

We propose to begin the audit for the year ended June 30, 2017 as soon as the Bloss Memorial Healthcare District records are available. Setup, pre-list and certain other procedures would begin on notification of the contract. Fieldwork would begin soon after award notification. Our anticipated Audit report completion date is on or before September 30, 2017.

Our fee for the above services is based on hourly rates ranging from \$40 to \$95 per hour with maximum fee not to exceed \$6,950 for the audit year ended June 30, 2017, \$6,750 for the audit year ended June 30, 2018 and \$6,500 for the audit year ended June 30, 2019.

Bloss Memorial Healthcare District-Audit Proposal (Three year engagement)-Page 2

Our main office is located in Stockton, California since 1974 providing accounting, tax and audit services for over 40 years. Experienced staff includes 1 CPA and 1 CPA candidate, 3 support staff and 2 clerical personnel. Audit experience includes over 40 years of primarily various governmental agencies and health care organizations.

This audit proposal is for a financial audit and the above fees include our entire out of pocket expenses including up to 8 bound copies of the audit report. Additional copies are available at \$5 each.

We will need the cooperation and assistance of Bloss Memorial Healthcare District personnel to successfully complete the audit. Such assistance will include obtaining copies of documents, contracts, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

We agree to respond promptly to successor auditor inquiries, and the audit report shall be delivered on or before September 30, 2017.

Should the District need additional services, our fee assisting will be billed at the rate of \$95 per hour in addition to the audit fee discussed above. Such additional fees, if any, shall be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John direct at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, CPA
Blomberg & Griffin Accountancy Corporation

Approved By:

Signature

Dated

Proposal for Independent Audit Services
and
Comprehensive Cost Bid

Bloss Memorial Healthcare District

Fiscal year ending June 30, 2017

TITLE PAGE

RFP Subject Independent Audit Services
for Bloss Memorial Healthcare District

Name of Proposer David D. Bruner CPA, Inc.

Address 3183 Collins Drive, Suite A
Merced, CA 95348

Telephone Number (209) 384-3343

Name of Contact Person Mr. David D. Bruner

Date June 9, 2017

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DAVID D. BRUNER, CPA
ACCOUNTANCY CORPORATION

3183 COLLINS DR STE A
MERCED, CA 95348

PHONE: (209) 384-3343
FAX: (209) 384-3353
DAVIDBRUNERCPA@YAHOO.COM

June 9, 2017

Ms. Dawnita Castle
Bloss Memorial Healthcare District

Dear Ms. Castle:

David D. Bruner CPA, Inc. is pleased to respond to your request for a proposal to provide auditing services for Bloss Memorial Healthcare District (the District) for the year ending June 30, 2017. In this proposal, we present the auditing services proposed and the members of my engagement team.

Through our work with Castle Family Health Centers, Inc. and Bloss Memorial Healthcare District in the past, we have experience with Federal Qualified Health Center programs.

To fully appreciate our qualification to serve your District we encourage a thorough reading of our proposal. We are genuinely interested in serving you and we are confident you will find our services to be of the highest professional standards in terms of quality, competence, and effectiveness.

Understanding of the Work to be Done

The purpose of our examination will be to express an opinion on the fair presentation of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in conformity with generally accepted accounting principles.

We will provide an "in-relation-to" report on the combining of individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements.

We will provide an "in-relation-to" report on those schedules based on the auditing procedures applied during the audit of the financial statements.

We will audit the compliance of Bloss Memorial Healthcare District with the type of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

Our examination will be conducted in accordance with generally accepted auditing standards, which will include reviews of the system of internal control, and tests of transactions to the extent we believe necessary. Accordingly, we will not include a detailed audit of transactions to the extent which would be required if intended to disclose defalcations or other irregularities, although their discovery may result.

The audit examination will be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, provisions of the Single Audit Act Amendments of 1996 and the provisions of the U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations.

We will issue the following reports in connection with our audit:

- 1) Annual audit of financial statements.

In addition, we will review and report on the following:

- 1.) Federal single-audit requirements and reports, if required.

Our company has the qualifications, experience and training to perform the services requested in a timely manner, no later than the dates specified in this proposal.

This proposal is firm and irrevocable for 30 days from the date of this letter.

Sincerely,

A handwritten signature in cursive script that reads "David D. Bruner CPA, Inc.".

David D. Bruner CPA, Inc.
Merced, California

TECHNICAL PROPOSAL

Affirmation of Independence

In all matters relating to the audit work, David D. Bruner CPA, Inc. and its individual auditors, whether government or public are free from personal or external impairments to independence. David D. Bruner CPA, Inc. shall be organizationally independent, and will maintain an independent attitude and appearance, in accordance with generally accepted auditing standards as defined by the U.S. General Accounting Office, Government Auditing Standards. We are independent of all of the component units of the Bloss Memorial Healthcare District.

Affirmation of Licensing

David D. Bruner is a licensed Certified Public Accountant in good standing with the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Description of David D. Bruner CPA, Inc.

David D. Bruner CPA, Inc. is a regional public accounting and management-consulting company located in Merced, California. The services we provide include a wide range of auditing, accounting, tax, and consulting services to clients throughout California and the West Coast.

Our company was founded on the principle of providing excellent service and going the extra mile for our clients. We are active in civic affairs and the local business and professional community. We have a wide range of experience in tax, accounting, auditing, and management consulting. Our clients range from small sole proprietorships to large companies. Our firm has established a niche in several key industries:

- Construction / Real Estate
- Health Care
- Government / Non-Profit
- Professional Practices

Our firm's services can be grouped into four areas:

Audit Services

Accounting and Reporting

Compilation Services

Review Services

Tax Planning and Compliance

Management Consulting Services

Understanding of the Scope of the Services Provided Financial Audit

The examination of the financial statements of the Bloss Memorial Healthcare District for the fiscal year ending June 30, 2016 will be for the primary purpose of expressing an opinion on its financial statements.

The examination will be performed in accordance with generally accepted governmental auditing standards as stated in Statement on Auditing Standards published by the American Institute of Certified Public Accountants, U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Government Auditing Standards published by the U.S. General Accounting Office, and the Single Audit Act Amendments of 1996 and its provisions. Accordingly, we will test the accounting records of the Nonprofit and perform other auditing procedures by methods and to the extent we deem appropriate for the purpose of expressing an opinion on the financial statements. An examination based on selective testing is subject to the inherent risk that material errors or irregularities if they exist may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the appropriate District officials. No extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement.

Compliance Audit

Our compliance audit examinations will be performed in accordance with generally accepted auditing standards, We will select necessary procedures to test compliance and enable us to comment regarding compliance with the provisions of any and all Federal and State Statutes, Ordinances, Charter, Administrative Code, rule and regulations.

Single Audit

Our single audit will be performed in accordance with the Single Audit Act Amendments of 1996 and its provisions and amendments since. We will select necessary procedures to test compliance and enable us to comment on the federal program grants received in the fiscal year ending June 30, 2016.

Qualifications of Audit Team

The audit team assembled by our company is very qualified to perform this engagement.

David D. Bruner, Engagement Leader

David D. Bruner, founding member and president of the company, has twenty four years of public accounting experience. He has an extensive background in the audits of local governments, special districts and nonprofit organizations. He graduated from California State University, Stanislaus with a Bachelor of Science in Business Administration / Accounting and Finance. He also graduated from Golden Gate University with his Masters in Taxation and Graduate Certificate in Estate Planning. He will be starting the MBA program at Northwestern University in the fall of 2014. He has been involved in the audits of the Cities of Chowchilla, Gustine, and Merced, and the audits of other governmental agencies such as Planada Community Services District, Le Grand High School District, and Bloss Memorial Health Care District. He has also been involved in the HUD audits of numerous apartment complexes in Stanislaus and San Joaquin counties. He has been involved in the audits of the American Red Cross of Merced and Mariposa Counties, Elks Lodge BPOE 1240, Merced Chamber of Commerce, Atwater Chamber of Commerce, Independent Construction Contractors of America, California Chapter, Turlock Christian School and numerous other nonprofits.

Mr. Bruner is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. Recent continuing professional education courses include *Planning for an Audit of a State or Local Government; Solving Complex Single Audit Issues for Government; and Governmental Accounting and Auditing Update 2014-15.*

Christa L. Bruner, Manager

Ms. Bruner, a staff accountant has seven years of public accounting experience. She has a degree in Interdisciplinary Studies with a Concentration in Mathematics from Texas A&M University. She has also completed 10 classes of a 16-class MBA program at the University of Houston in Houston,

Texas. Ms. Bruner has been involved in the audits of Bloss Memorial Healthcare District and Central California Dental SurgiCenter. She is currently in the process of completing her governmental continuing education requirements.

Sandra Tollefson, Staff Accountant

Ms. Tollefson is a staff accountant with two years of public accounting experience. She is working on a degree in Business Administration with an emphasis in Accounting. She has worked in the private and public accounting sectors. She is currently in the process of completing her governmental continuing education requirements.

Harold M. Bruner, Staff Accountant

Mr. Bruner is a staff accountant with six years of public accounting experience. He has worked in the private and public accounting sectors. He has been involved in the audits of various governmental and nonprofit organizations. He has experience in running and operating businesses. He is currently working on his governmental continuing education.

Continuing Education Program

The firm maintains a continuing education program to make sure the staff meets all governmental continuing education requirements. It is expected that each year, each staff person's governmental accounting experience and expertise increases.

Staffing Commitment

The firm is committed to committing and maintaining the staffing necessary to successfully complete the engagement in the time specified in this proposal. We anticipate the possibility of hiring one additional part time staff accountant for this engagement.

Specific Audit Approach

Our audit approach will include an audit work plan that breaks the audit process into segments that include the following:

- 1) Planning
- 2) Preliminary review of internal control
- 3) Tests of internal control

- 4) Performance of audit field work
- 5) Preparation of audit reports

A comprehensive audit work plan below identifies the level of staff and hours assigned to each segment of the engagement. We will use both statistical and non-statistical sampling and we will use our professional judgment to determine which method of sampling will be used. We anticipate the use of EDP software in the engagement.

Analytical review will be used in the planning stage of the audit process to determine the nature and extent of the audit tests and procedures and analytical review procedures will be used as audit tests to evaluate the reasonableness of information on the financial reports. There are various methods of analytical review including:

- 1) Comparison with prior year information
- 2) Comparison with budget information
- 3) Ratio analysis
- 4) Relationship analysis
- 5) Comparison to expected results

Any significant variances will be documented and discussed with the appropriate personnel for explanation. Additional audit procedures may be required as a result of analytical review.

Our approach to understanding the internal control structure will begin with a review of the organizational structure as identified in organizational charts and similar documents. We will identify management information systems, computer programs, accounting systems and other related information

Interviews will be conducted with individuals identified in the preliminary analysis of the internal control structure. From the information obtained through this approach, tests of internal controls will be developed.

The audit approach to determine laws and regulations will be obtained from various sources that we will review to determine the nature and scope of our audit tests. Minutes of the Bloss Memorial Healthcare District meetings, grant documents, Catalog of Federal Domestic Assistance Programs and if necessary contact with the Oversight Agency for Single Audit Compliance Issues.

Our approach to audit sampling will depend on the purpose of the testing. In test of controls, the size of the sample will depend on the risk assessment and will range from 25 to 60. We will define the population to be tested, and select a representative sample using several methods including random, haphazard and systematic selection. We will use our professional judgment in determining the appropriate method.

BLOSS MEMORIAL HEALTHCARE DISTRICT
AUDIT WORK PLAN

<u>Task</u>	<u>Assign To / Hours</u>	<u>Timing</u>
Appointment as auditors		June
Preparation of Audit Plan	Leader, staff / 30	July 1 to June 15
Petty Cash Counts	Leader, staff / 8	June 30
Review authoritative literature	Audit Team / 30	Throughout the audit
Meetings with city staff or city representatives	Leader, staff / 25	July/August/September
Preliminary review and assessment of accounting and administrative internal controls to determine nature, timing, and extent of audit tests and procedures	Leader, staff / 70	July
Tests of transaction for compliance with controls	Leader, staff / 80	August 15 to August 31
Preparation of detailed audit programs	Leader, staff / 32.50	August 15 to September 5
Perform audit tests:		
Verification tests		
Test of transactions		
Confirmations		
Compliance tests for federal and state grants	Leader, staff / 149	August 1 to September 15
Preparation of audit report	Leader, staff / 40	Sept 15 to Sept 30

This proposed audit work plan timetable is dependent on the trial balance, general ledger, financial statements and other related accounting records being available to us by August 15, 2016.

AUDIT AGREEMENT UNDERSTANDING

David D. Bruner CPA, Inc. clearly understands that the term of the audit agreement would be for a one (1) year period with the option of additional years at the District desire.

Follow-up Proposal

David D. Bruner CPA, Inc. will review prior years management comments that were presented to the District to see whether they have been effectively implemented into the accounting and administrative systems of Bloss Memorial Healthcare District.

Peer Review Report

Our practice has completed its first peer review. The report is attached. Our last peer review was February 1, 2016. It is in the process of being completed and is not available for review.

Prior Engagement

Bloss Memorial Healthcare District , Atwater, CA - 2011 rotated to new auditor after 3 years. Going out to bid this year.

Audit of General-Purpose Financial Statements for the year ended June 30, 2003, 2004, 2005, 2008, 2009, and 2010.

\$7,250

210 hours – 160 hours David D. Bruner
50 hours Christa L. Bruner

Contact – Dawnita Castle, CFO (209) 381-2000 extension 607

COMPREHENSIVE COST BID

Name of Firm: David D. Bruner CPA, Inc.

Certification: David D. Bruner is president of the firm and is authorized to represent the company, submit a bid, and sign a contract with Bloss Memorial Healthcare District.

Total all-inclusive costs for the fiscal year 2017 engagement \$7,995

We give the district the option to add additional years to the proposal.

Total all-inclusive costs for the fiscal year 2018 engagement \$7,995

Total all-inclusive costs for the fiscal year 2019 engagement \$7,995

JWT & Associates, LLP

Advisory Assurance Tax

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

June 9, 2017

Bloss Memorial Healthcare District
Atwater, California

Re: Annual Financial Audit Engagement Letter

We are pleased to confirm our understanding of the services we are to provide for Bloss Memorial Healthcare District (the District) for the year ended June 30, 2017. We will audit the balance sheet of the District as of June 30, 2017 and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended.

Our audit will be made in accordance with U.S. generally accepted auditing standards and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express an unmodified opinion that the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. If our opinion is other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit, we will not issue a report as a result of the respective year and engagement.

Our procedures will include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with customers, creditors, and financial institutions. Also, we will request written representations from your attorneys as part of the engagement, and they may bill you for responding to that inquiry. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, not absolute, assurance about whether the financial statements are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and may not be detected by us.

The District's management is responsible for establishing and maintaining a sound system of internal controls, which is the best means of preventing or detecting errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

By your signature below, you acknowledge that you are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District that involves management, employees who have significant roles in internal control, and others where the fraud could have a material impact on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your management representation letter.

Our audit will include obtaining an understanding of your internal controls, sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be preformed. Our audit is not specifically designed to provide assurance on internal controls and cannot be relied on to disclose reporting conditions; that are significant deficiencies in the design or operation of the internal controls. However, during the audit, if we become aware of such reportable conditions or ways that we believe management practices can be improved, we will communicate them to you in a separate letter.

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. This management responsibility includes: (a) establishing and maintaining adequate records and related internal control policies and procedures, (b) selecting and applying accounting principles, (c) safeguarding assets, and (d) identifying and ensuring that the entity complies with applicable laws and regulations applicable to its activities.

Management is also responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements, resulting from errors or fraud, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, management is responsible for: (a) the design and implementation of programs and controls to prevent and detect fraud, (b) for informing us about any fraud or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements, and (c) for informing us about allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

It is also our understanding that management has designated qualified individuals with the necessary expertise, preferably within senior management, to be responsible and accountable for overseeing all services performed as part of this engagement, including all non-audit services. We understand that your employees will locate any documents or invoices selected by us for testing.

By your signature below, you acknowledge that management agrees to evaluate the adequacy of, and accept responsibility for, the results of all the services performed as part of this agreement.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Our fee is based on the amount of time required to perform the audit at various levels of those with client responsibility. We estimate that our fee for this audit service will be \$8,000 for the year ended June 30, 2017. Invoices will be rendered periodically and are payable upon presentation. We would be willing to offer an option to engage JWT & Associates, LLP for the June 30, 2018 and 2019 audits at the same fee as above, \$8,000 per year.

All travel and out-of-pocket expenses will be billed separately.

We will notify you immediately of any circumstances we encounter that could significantly affect these fees. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort helps to reduce time requirements and facilitate the timely conclusion of the audit.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of appropriate level of management, either orally or in writing.

If the foregoing is in accordance with your understanding, please indicate your agreement by signing the final page of this letter and returning it to us. If you have any questions, please let us know.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Very truly yours,

JWT & Associates, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Bloss Memorial Healthcare District:

Signature: _____

Print name: _____

Title: _____

Date: _____

**CENTRAL CALIFORNIA DENTAL SURGERY CENTER (CCDSC)
BLOSS FINANCE COMMITTEE
Period Ended May 2017**

May Financial Statements:

Prior Month Comparison (**blue**)

Monthly Operating Report Summary (**green**)

Accrual Basis

Income Statement per Case Analyses (**white**)

January Check Register (**goldenrod**)

A/R Aging (**white**)

A/R Activity Summary (**pink**)

Monthly Billing by Insurance (**green**)

CENTRAL CALIFORNIA DENTAL SURGERY CENTER
 MONTHLY OPERATING STATEMENT
 PRIOR MONTH COMPARISON
 7200 BMH CCDSC
 D. THOMPSON

	MAY 2017 ACTUAL	APR 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
CCDSC DENTAL SURGERY REV	313,687	288,263	25,424	8.82%
TOTAL PATIENT REVENUE	313,687	288,263	25,424	8.82%
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY RD	15,684	14,413	(1,271)	(8.82)%
TOTAL DEDUCTIONS FROM REVENUE	15,684	14,413	(1,271)	(8.82)%
NET PATIENT REVENUE	298,003	273,850	24,153	8.82%
OTHER OPERATING REVENUE				
CCDSC MISC OTHER OPERATING	0	98,201	(98,201)	(100.00)%
TOTAL OTHER OPERATING REVENUE	0	98,201	(98,201)	(100.00)%
TOTAL NET OPERATING REVENUE	298,003	372,051	(74,048)	(19.90)%
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	9,505	6,757	(2,748)	(40.66)%
TECHNICAL AND SPECIALIST	4,521	3,683	(838)	(22.74)%
REGISTERED NURSE	16,243	15,134	(1,109)	(7.33)%
LISCENSED VOCATIONAL NURSE	7,308	1,987	(5,321)	(267.79)%
MEDICAL ASSISTANTS	17,988	14,677	(3,311)	(22.56)%
CLERICAL	10,164	8,300	(1,865)	(22.46)%
VACATION EXPENSE	87	(501)	(588)	117.31%
TOTAL SALARIES	65,815	50,037	(15,778)	(31.53)%
BENEFITS				
FICA	5,009	3,838	(1,171)	(30.51)%
HEALTH INSURANCE	6,458	5,655	(803)	(14.19)%
WORKERS COMPENSATION	186	600	414	69.00%
TOTAL BENEFITS	11,653	10,094	(1,560)	(15.45)%
TOTAL SALARIES AND BENEFITS	77,468	60,130	(17,338)	(28.83)%

CENTRAL CALIFORNIA DENTAL SURGERY CENTER
 MONTHLY OPERATING STATEMENT
 PRIOR MONTH COMPARISON
 7200 BMH: CDDSC
 D. THOMPSON

	MAY 2017 ACTUAL	APR 2017 ACTUAL	\$ VARIANCE	% VARIANCE
PROFESSIONAL FEES				
CONSULTING & MANAGEMENT	12,900	12,500	(400)	(3.20)%
OTHER CONTRACTED SERVICE	2,343	2,231	(112)	(5.00)%
ANESTHESIOLOGIST	53,000	46,100	(6,900)	(14.97)%
DENTIST	45,252	40,050	(5,202)	(12.99)%
TOTAL PROFESSIONAL FEES	113,495	100,881	(12,613)	(12.50)%
SUPPLIES				
DENTAL SUPPLIES	9,550	8,204	(1,345)	(16.40)%
MEDICAL GASES	492	565	73	12.96%
IV SOLUTIONS	0	2	2	100.00%
PHARMACEUTICALS	5,779	4,395	(1,384)	(31.50)%
OTHER MEDICAL SUPPLIES	14,169	12,093	(2,076)	(17.17)%
FOOD	38	234	196	83.82%
LINEN	1,419	1,164	(255)	(21.92)%
CLEANING SUPPLIES	103	151	48	31.74%
OFFICE SUPPLIES	792	637	(155)	(24.34)%
EMPLOYEE APPAREL	974	961	(13)	(1.32)%
INSTRUMENTS & MINOR EQUIPMENT	173	80	(93)	(116.50)%
OTHER MINOR EQUIPMENT	220	2,964	2,744	92.58%
OTHER NON-MEDICAL SUPPLIES	1,096	701	(395)	(56.24)%
INVENTORY ADJUSTMENTS	(207)	0	207	
FREIGHT ON PURCHASES	428	133	(295)	(221.12)%
GROSS VARIANCE	0	1	1	100.00%
SALES TAX AND VARIANCE	(273)	(12)	262	(2,236.67)%
TOTAL SUPPLIES	34,752	32,273	(2,479)	(7.68)%
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	1,822	1,879	57	3.03%
MANAGEMENT SERVICES	200	200	0	0.00%
RECRUITING	10	0	(10)	
OTHER PURCHASED SERVICES	15,294	19,845	4,552	22.94%
TOTAL PURCHASED SERVICES	17,325	21,924	4,599	20.98%
DEPRECIATION				
DEPREC - LAND & IMPROVEMENTS	100	100	0	0.00%
DEPREC-LEASEHOLD IMPROVEMENTS	15	15	0	0.00%
DEPREC-EQUIPMENT	1,815	1,815	0	0.00%
TOTAL DEPRECIATION	1,930	1,930	0	0.00%
RENTS AND LEASES				
RENTAL - EQUIPMENT	124	124	0	0.00%

CENTRAL CALIFORNIA DENTAL SURGERY CENTER
 MONTHLY OPERATING STATEMENT
 PRIOR MONTH COMPARISON
 7200 BMH CCDCS
 D. THOMPSON

	MAY 2017 ACTUAL	APR 2017 ACTUAL	\$ VARIANCE	% VARIANCE
TOTAL RENTS AND LEASES	124	124	0	0.00%
UTILITIES				
OTHER OPERATING EXPENSES				
OTHER UNASSIGNED COSTS	129	213	85	39.68%
TELEPHONE	497	447	(51)	(11.33)%
SUBSCRIPTIONS & DUES	39	39	0	0.00%
TRAVEL	4,161	3,371	(790)	(23.42)%
ADVERTISING	721	1,230	508	41.34%
OTHER EXPENSES	500	500	0	0.00%
CONTINGENCY EXP	1,000	1,000	0	0.00%
TOTAL OTHER OPERATING EXPENSE	7,047	6,800	(247)	(3.64)%
TOTAL OPERATING EXPENSE	252,140	224,062	(28,078)	(12.53)%
NET INCOME FROM OPERATIONS	45,862	147,989	(102,126)	(69.01)%
NON-OPERATING REVENUES				
GRANT REVENUE	833	833	0	0.00%
TOTAL NON-OPERATING REVENUE	833	833	0	0.00%
NET INCOME BEFORE ALLOCATION OF OVERHEAD	46,696	148,822	(102,126)	(68.62)%
ALLOCATIONS				
ALLOCATION - SQ FT	5,498	4,700	(798)	(16.97)%
ALLOCATION - SALARY	476	121	(355)	(292.97)%
TOTAL ALLOCATIONS	5,974	4,821	(1,153)	(23.91)%
NET INCOME AFTER ALLOCATION OF OVERHEAD	40,722	144,001	(103,279)	(71.72)%

RUN DATE: 06/21/17
RUN TIME: 1130

Castle Family Health Centers GL **LIVE**

PAGE 4
RUN: CCDSC REPORTS RPT: CCSDLMO FMT: INC MO 1

CENTRAL CALIFORNIA DENTAL SURGERY CENTER
MONTHLY OPERATING STATEMENT
PRIOR MONTH COMPARISON
7200 BMH CCDSC
D. THOMPSON

MAY 2017 APR 2017
ACTUAL ACTUAL \$ VARIANCE % VARIANCE

STATISTICS

LABOR STISTICS

PRODUCTIVE HOURS	2,156	1,847	(309)	(16.73)%
NON-PRODUCTIVE HOURS	610	341	(270)	(79.09)%
TOTAL PAID HOURS	<u>2,767</u>	<u>2,188</u>	<u>(579)</u>	<u>(26.44)%</u>

VISITS

OTHER VISITS	236	223	(13)	(5.83)%
TOTAL VISITS	<u>236</u>	<u>223</u>	<u>(13)</u>	<u>(5.83)%</u>

PROCEDURES

CENTRAL CALIFORNIA DENTAL SURGICAL CENTER
 MONTHLY OPERATING REPORT SUMMARY
 7200 BMH CCDCS
 D. THOMPSON

	MAY 2017 ACTUAL	MAY 2016 ACTUAL	\$ VARIANCE	% VARIANCE	MAY 2017 YTD ACTUAL	MAY 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	313,687	304,750	8,937.39	3%	3,061,001	2,844,799	216,202	7.60%
CCDCS DENTAL SURGERY REV	313,687	304,750	8,937.39	3%	3,061,001	2,844,799	216,202	7.60%
TOTAL PATIENT REVENUE	313,687	304,750	8,937.39	3%	3,061,001	2,844,799	216,202	7.60%
DEDUCTIONS FROM REVENUE	15,684	27,278	11,593.13	43%	192,961	281,809	88,848	31.53%
DENTAL SURGERY RD	0	0	0.00	0%	(15)	0	15	
OTHER / SELF	15,684	27,278	11,593.13	43%	192,946	281,809	88,863	31.53%
TOTAL DEDUCTIONS FROM REVENUE	15,684	27,278	11,593.13	43%	192,946	281,809	88,863	31.53%
NET PATIENT REVENUE	298,003	277,472	20,530.52	7%	2,868,054	2,562,990	305,065	11.90%
OTHER REVENUE	0	0	0.00	0%	98,201	0	98,201	
TOTAL NET OPERATING REVENUE	298,003	277,472	20,530.52	7%	2,966,255	2,562,990	403,265	15.73%
OPERATING EXPENSES	65,815	48,479	(17,336.42)	(36)%	587,091	486,175	(100,916)	(20.76)%
SALARIES AND WAGES	11,653	9,666	(1,987.05)	(21)%	98,161	84,260	(13,901)	(16.50)%
EMPLOYEE BENEFITS	113,495	110,922	(2,573.03)	(2)%	1,128,222	1,108,307	(19,915)	(1.80)%
PROFESSIONAL FEES	34,752	36,121	1,368.93	4%	339,453	318,671	(20,782)	(6.52)%
SUPPLIES	17,325	27,766	10,440.86	38%	194,457	192,667	(1,791)	(0.93)%
PURCHASED SERVICES	1,930	1,712	(218.82)	(13)%	21,033	19,054	(1,980)	(10.39)%
DEPRECIATION	124	0	(128.64)		371	446	75	16.74%
RENTS AND LEASES	7,047	11,364	4,317.48	38%	85,504	118,746	33,242	27.99%
OTHER EXPENSES	252,140	246,029	(6,111.69)	(3)%	2,454,293	2,328,325	(125,968)	(5.41)%
TOTAL OPERATING EXPENSE	45,862	31,444	14,418.83	46%	511,962	234,665	277,298	118.17%
NET INCOME FROM OPERATIONS	833	833	0.00	0%	14,167	4,167	10,000	240.00%
NON-OPERATING REVENUE	0	0	0.00	0%	0	0	0	0.00%
NON-OPERATING EXPENSE	833	833	0.00	0%	14,167	4,167	10,000	240.00%
NET NON-OPERATING INCOME	0	0	0.00	0%	0	0	0	0.00%
NET INCOME	46,696	32,277	14,418.83	45%	526,129	238,831	287,298	120.29%

BLOSS MEMORIAL HEALTHCARE DISTRICT

Month of May 2017

	<u>INCOME STATEMENT</u>	<u>\$ PER CASE</u>
	CCDSC	CCDSC
NUMBER OF CASES	<u>236</u>	<u>236</u>
NET PATIENT REVENUE	298,003	1,263
OTHER REVENUE	<u>0</u>	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>298,003</u>	<u>1,263</u>
OPERATING EXPENSES		
SALARIES AND WAGES	65,815	279
EMPLOYEE BENEFITS	11,653	49
PROFESSIONAL FEES	113,495	481
SUPPLIES	34,752	147
PURCHASED SERVICES	17,325	73
DEPRECIATION	1,930	8
RENT	0	0
UTILITIES	0	0
INSURANCE	0	0
OTHER EXPENSES	7,171	30
TOTAL OPERATING EXPENSE	<u>252,141</u>	<u>1,068</u>
NET INCOME FROM OPERATIONS	45,863	194
NON-OPERATING REVENUE	<u>833</u>	<u> </u>
NET INCOME	<u><u>46,696</u></u>	<u><u>198</u></u>

**Central California Dental Surgery Center
May-17**

Auto Debits - Old Account

Bank Fees	128.67
Transfer to CCDSC New Account	0.00
Transfer to Bloss	0.00

Grand Total	<u>128.67</u>
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Central California Dental Surgery Center

Auto Debits - New Account

Bank Fees	0.00
Transfer to Bloss for Payroll	160,988.27
Transfer to Laif Account	0.00

Grand Total	<u>160,988.27</u>
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RUN DATE: 06/01/17
 RUN TIME: 1120
 RUN USER: COOKS

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

CGDSC
 FROM 05/01/17 TO 05/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
05/05/17	001921	S0320	A SIMPLE SOLUTION	ISSUED	05/05/17	344.90	
05/05/17	001922	S0297	ALSCO, INC.	ISSUED	05/05/17	270.16	
05/05/17	001923	S0350	AT&T - CALNET 3	ISSUED	05/05/17	46.90	
05/05/17	001924	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	05/05/17	1689.26	
05/05/17	001925	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	05/05/17	1353.40	
05/05/17	001926	S0351	ITSAVVY LLC	ISSUED	05/05/17	1447.64	
05/05/17	001927	S0012	MAXDENT DENTAL SUPPLY, INC.	ISSUED	05/05/17	150.47	
05/05/17	001928	S0098	MERCED COUNTY - CASTLE AIRPORT	ISSUED	05/05/17	25.49	
05/05/17	001929	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/05/17	3611.42	
05/05/17	001930	S0338	NUSMILE PEDIATRIC CROWNS	ISSUED	05/05/17	404.00	
05/05/17	001931	S0099	VACCA, KI	ISSUED	05/05/17	400.00	
05/05/17	001932	S0233	ZENITH INSURANCE COMPANY	ISSUED	05/05/17	1386.00	
05/10/17	001933	S0297	ALSCO, INC.	ISSUED	05/10/17	271.03	
05/10/17	001934	S0350	AT&T - CALNET 3	ISSUED	05/10/17	55.54	
05/10/17	001935	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	05/10/17	1023.67	
05/10/17	001936	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	05/10/17	1822.08	
05/10/17	001937	S0018	SMILEMAKERS	ISSUED	05/10/17	246.99	
05/15/17	001938	S0297	ALSCO, INC.	ISSUED	05/15/17	273.42	
05/15/17	001939	S0033	AT&T	ISSUED	05/15/17	53.87	
05/15/17	001940	S0350	AT&T - CALNET 3	ISSUED	05/15/17	55.52	
05/15/17	001941	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/15/17	2776.48	
05/15/17	001942	S0299	QUALITY ASSURANCE SERVICES, INC.	ISSUED	05/15/17	525.00	
05/15/17	001943	S0348	ULINE	ISSUED	05/15/17	126.75	
05/15/17	001944	S0255	VALLEY YELLOW PAGES	ISSUED	05/15/17	429.00	
05/22/17	001945	S0297	ALSCO, INC.	ISSUED	05/22/17	270.20	
05/22/17	001946	S0350	AT&T - CALNET 3	ISSUED	05/22/17	57.58	
05/22/17	001947	S0317	HcBInte1	ISSUED	05/22/17	14620.15	
05/22/17	001948	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	05/22/17	3046.74	
05/22/17	001949	S0351	ITSAVVY LLC	ISSUED	05/22/17	690.30	
05/22/17	001950	S0012	MAXDENT DENTAL SUPPLY, INC.	ISSUED	05/22/17	518.68	
05/22/17	001951	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/22/17	618.71	
05/22/17	001952	S0054	OFFICE DEPOT	ISSUED	05/22/17	275.42	
05/25/17	001953	S0035	AT&T	ISSUED	05/25/17	174.35	
05/25/17	001954	S0119	FEDEX	ISSUED	05/25/17	26.73	
05/25/17	001955	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	05/25/17	639.80	
05/25/17	001956	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	05/25/17	4072.62	
05/25/17	001957	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/25/17	2327.82	
05/25/17	001958	S0107	Quantum Labs, Inc.	ISSUED	05/25/17	690.06	
05/25/17	001959	S0346	SOMTHIN' FISHY	ISSUED	05/25/17	100.00	
05/25/17	001960	S0021	WESTCON MEDICAL	ISSUED	05/25/17	1083.18	
TOTAL \$						48001.33	

**CENTRAL CALIFORNIA DENTAL SURGERY CENTER
ACCOUNTS RECEIVABLE AGING SCHEDULE - 12 MONTH COMPARISON**

OPEN DENT	TOTAL	0 - 30	30 - 60	60 - 90	90 - 120	% < 60 DAYS	% > 90 DAYS
Jun-16	667,060	279,718	94,766	48,841	243,735	0	56.14%
Jul-16	661,577	252,009	75,976	55,643	277,948	0	42.01%
Aug-16	632,549	239,711	57,290	37,878	297,670	0	46.95%
Sep-16	583,485	206,005	59,134	18,158	300,188	0	45.44%
Oct-16	533,146	172,192	53,172	14,951	292,832	0	42.27%
Nov-16	543,005	183,532	37,554	20,293	301,626	0	40.72%
Dec-16	474,924	133,830	35,952	15,194	289,948	0	35.75%
Jan-17	506,673	227,528	32,325	16,196	230,624	0	51.29%
Feb-17	577,770	251,355	76,819	29,064	220,533	0	56.80%
Mar-17	629,948	313,583	84,727	26,807	204,831	0	63.23%
Apr-17	611,665	265,891	93,727	48,555	203,493	0	58.79%
May-17	691,287	305,589	132,745	45,484	207,470	0	63.41%
% OF TOTAL		44.21%	19.20%	6.58%	30.01%	0.00%	

CENTRAL CALIFORNIA DENTAL SURGERY CENTER
 ACCOUNTS RECEIVABLE
 12 MONTH COMPARISON
 DAYS IN A/R

	CHANGE												
	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Apr-17 May-17
OPEN DENT													
BEG BALANCE	578,007	667,060	661,577	632,549	583,485	533,146	543,005	474,924	506,673	577,770	629,948	611,665	(18,283)
CHARGES	290,514	290,713	293,791	277,124	239,252	232,815	186,961	300,756	296,368	341,271	288,263	313,687	(25,424)
PAYMENTS	(180,537)	(279,309)	(306,851)	(312,984)	(276,351)	(208,328)	(244,281)	(254,142)	(309,125)	(271,038)	(292,403)	(218,915)	(73,488)
ADJUSTMENTS	(20,924)	(16,887)	(15,958)	(13,204)	(13,240)	(14,629)	(10,761)	(14,865)	83,855	(18,056)	(14,144)	(15,150)	
NET IN(DE)CREASE	89,053	(5,484)	(29,028)	(49,064)	(50,338)	9,859	(68,081)	31,749	71,098	52,178	(18,283)	79,622	97,905
END BALANCE	667,060	661,577	632,549	583,485	533,146	543,005	474,924	506,673	577,770	629,948	611,665	691,287	
COLLECTION % *	89.61%	94.30%	95.06%	95.95%	95.43%	93.44%	95.78%	94.47%	137.22%	93.75%	95.39%	93.53%	0.00
ADJUSTMENT %	10.39%	5.70%	4.94%	4.05%	4.57%	6.56%	4.22%	5.53%	-37.22%	6.25%	4.61%	6.47%	1.86
COLLECTION RATIO ** - NOT VALID	62.14%	96.08%	104.45%	112.94%	115.51%	89.48%	130.66%	84.50%	104.30%	79.42%	101.44%	69.79%	-0.32
DAYS IN A/R	67.26	68.70	66.51	62.30	60.54	65.96	66.30	64.69	66.32	60.42	58.79	67.43	8.63

*COLLECTION % = PAYMENTS DIVIDED BY TOTAL PAYMENTS & ADJUSTMENTS.

DENTAL SURGERY CENTER - ATWATER

Administration

May-17

MONTHLY BILLING BY INSURANCE

NET GROSS

Anesthesia *Dent-Cal 26,796.99 750.00 117,750.00

Health Comp- Dental 750.00 450.00
Premier Access Insurance 450.00

\$ 27,996.99

\$ 118,950.00

Dental Common

FLAT 5,731.00 6,140.00
*Dent-Cal 191,202.00 372,635.00

1,300.00

1,300.00

990.00

990.00

1,675.00

1,675.00

875.00

875.00

1,949.00

1,949.00

1,320.00

1,320.00

\$ 205,042.00

\$ 386,884.00

Facility Fees

California Health and Wellness 505.30 4,150.00

*Central California Alliance 50,547.76 295,625.00

117,900.00

107,900.00

750.00

750.00

1,392.55

8,660.00

750.00

750.00

750.00

750.00

1,500.00

1,500.00

6,796.20

57,106.00

1,249.61

10,735.00

256.80

2,075.00

\$ 80,648.22

\$ 489,250.00

Partnership Healthplan of California

O/P Medical

Health Net Medical

Blue Shield Of California

Blue Cross Blue Shield

Anthem Blue Cross Medical

Anthem Blue Cross

*HPSJ Medical

*Central California Alliance

*Dent-Cal

*Dent-Cal

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*Dent-Cal

-\$ 213,808.45

*Central	2654	-200.00
*Dent-Cal	3036	-130.50
*HPSJ Medical	5636	-796.00
Delta Dental of	5642	-796.00
Delta Dental of	5788	-796.00
Health Net	5650	-398.00
Joint Benefit	5720	-398.00
Merced	5768	-796.00
O/P Medical	5792	-397.98
Partnership	5787	-398.00
United		-1,125.00

-\$ 5,106.48

-\$ 15,091.94

DF-Contractual	-3,111.98	-58.47
DP-Contractual	-9,874.51	
DA-Contractual	-2,105.45	
INSURANCE WRITEOFFS		-\$ 58.47

TOTAL ACCOUNTS RECEIVABLE	611,664.85
Beginning A/R:	313,687.21
Net Charges:	-213,808.45
Insurance Payments:	-5,106.48
Patent Payments:	-15,091.94
Adjustments:	-58.47
Writeoffs:	
Total A/R:	\$ 691,286.72

**SIERRA KINGS DENTAL SURGERY CENTER (SKDSC)
BLOSS FINANCE COMMITTEE
Period Ended May 2017**

May Financials

Income Statement – **(blue)**

SIERRA KINGS DENTAL SURGERY CENTER
MONTHLY OPERATING REPORT SUMMARY
7210 SKOSC

	MAY 2017 ACTUAL	MAY 2016 ACTUAL	\$ VARIANCE	% VARIANCE	MAY 2017 YTD ACTUAL	MAY 2016 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	0.00%
OPERATING EXPENSES								
PURCHASED SERVICES	375	375	0.00	0%	4,125	4,125	0	0.00%
DEPRECIATION	385	385	0.00	0%	4,234	4,234	0	0.00%
RENTS AND LEASES	18,913	18,819	(94.09)	(1)%	207,944	206,909	(1,035)	(0.50)%
UTILITIES	355	337	(17.91)	(5)%	4,040	4,377	337	7.70%
OTHER EXPENSES	1,192	1,141	(50.65)	(4)%	12,907	12,653	(254)	(2.01)%
TOTAL OPERATING EXPENSE	21,219	21,056	(162.65)	(1)%	233,249	232,298	(951)	(0.41)%
NET INCOME FROM OPERATIONS	(21,219)	(21,056)	(162.65)	1%	(233,249)	(232,298)	(951)	0.41%
NON-OPERATING EXPENSE			0.00	0%		0	0	0.00%
NET NON-OPERATING INCOME			0.00	0%		0	0	0.00%
NET INCOME	(21,219)	(21,056)	(162.65)	1%	(233,249)	(232,298)	(951)	0.41%

**CHILDREN'S DENTAL SURGERY CENTER (CDSC)
BLOSS FINANCE COMMITTEE
Period Ended May 2017**

May Financial Statements:

Balance Sheet (**yellow**)

Detail Income Statement Prior Month Comparison (**blue**)

Profit & Loss YTD Income Statement (**lilac**)

Income Statement per Case Analyses (**white**)

April Check Detail (**goldenrod**)

A/R Aging (**white**)

A/R Activity Summary (**pink**)

Monthly Billing by Insurance (**green**)

RUN DATE: 06/22/17
 RUN TIME: 0919
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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CHILDRENS DENTAL SURGERY CENTER
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

MAY 2017 APR 2017 \$ CHANGE % CHANGE

ASSETS

CURRENT ASSETS

CASH AND EQUIVALENTS

CDSC CASH - NEW GENERAL CHK	107,179	95,375	11,804	12.38%
CDSC CASH - GENERAL CHECKING	14,039	141,190	(127,151)	(90.06)%
CDSC CASH - PETTY	300	300	0	0.00%
CDSC CASH - CHANGE FUNDS	100	100	0	0.00%
TOTAL CASH AND EQUIVALENTS	<u>121,618</u>	<u>236,964</u>	<u>(115,346)</u>	<u>(48.68)%</u>

PATIENT ACCOUNTS RECEIVABLE

CDSC A/R OPENDENT	1,404,388	1,270,455	133,934	10.54%
TOTAL PATIENT ACCOUNTS RECEIVABLE	<u>1,404,388</u>	<u>1,270,455</u>	<u>133,934</u>	<u>10.54%</u>

ALLOWANCES

CDSC ALLOWANCE - OPENDENT	(861,434)	(842,432)	(19,002)	2.26%
NET PATIENT ACCOUNTS RECEIVABLE	<u>542,954</u>	<u>428,022</u>	<u>114,931</u>	<u>26.85%</u>

OTHER RECEIVABLES

ALLOWANCES FOR OTHER RECEIVABLES

INVENTORY

CDSC INVENTORY	49,648	55,319	(5,672)	(10.25)%
CDSC TAX ON INVENTORY ITMES	(2,865)	(2,678)	(187)	6.99%
TOTAL INVENTORY	<u>46,783</u>	<u>52,642</u>	<u>(5,859)</u>	<u>(11.13)%</u>

PREPAID EXPENSES AND DEPOSITS

CDSC PREAPIED INS	3,000	3,000	0	0.00%
CDSC PREPAID RENT	61,331	60,457	874	1.45%
CDSC PREPAID EXPENSE - MANUAL	7,448	7,921	(472)	(5.96)%
CDSC PREPAID EXPENSE-SYSTEM	58	58	0	0.00%
TOTAL PREPAID EXPENSES AND DEPOSITS	<u>71,836</u>	<u>71,435</u>	<u>402</u>	<u>0.56%</u>
TOTAL CURRENT ASSETS	<u>783,191</u>	<u>789,063</u>	<u>(5,872)</u>	<u>(0.74)%</u>

NON-CURRENT ASSETS

RUN DATE: 06/22/17
 RUN TIME: 0919
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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CHILDRENS DENTAL SURGERY CENTER
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

	MAY 2017	APR 2017	\$ CHANGE	% CHANGE
PROPERTY, PLANT, AND EQUIPMENT				
CDSC EQUIPMENT - FIXED	88,850	88,850	0	0.00%
CDSC LEASEHOLD IMPROVEMENTS	96,752	96,752	0	0.00%
CDSC EQUIPMENT - MAJOR MOVABLE	327,951	327,951	0	0.00%
CDSC EQUIPMENT - MINOR	87,194	78,629	8,564	10.89%
TOTAL PROPERTY PLANT AND EQUIPMENT	600,747	592,182	8,564	1.45%
ACCUMULATED DEPRECIATION				
CDSC ACCUM DEPREC BLDG IMPROV	(39,921)	(39,308)	(614)	1.56%
CDSC ACCUM DEPREC - FIXED EQUI	(62,039)	(61,701)	(338)	0.55%
CDSC ACCUM DEPEREC - MINOR	(61,767)	(61,033)	(734)	1.20%
CDSC ACCUM DEPREC MAJOR EQP	(290,092)	(288,078)	(2,015)	0.70%
TOTAL ACCUMULATED DEPRECIATION	(453,819)	(450,119)	(3,701)	0.82%
NET PROPERTY, PLANT, AND EQUIPMENT	146,928	142,064	4,864	3.42%
ASSETS LIMITED AS TO USE				
OTHER ASSETS				
TOTAL ASSETS LIMITED AS TO USE	146,928	142,064	4,864	3.42%
TOTAL ASSETS	930,118	931,127	(1,008)	(0.11)%
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
ACCOUNTS PAYABLE				
CDSC ACCOUNTS PAYABLE VENDORS	20,752	33,251	12,499	(37.59)%
CDSC AP ACCRUALS	12,659	15,283	2,624	(17.17)%
CDSC OTHER ACCOUNTS PAYABLE	24,213	24,689	476	(1.93)%
CDSC BLOSS PAYABLE	3,165,273	3,164,234	(1,040)	0.03%
CONTINGENCY ACCRUAL	1,000	0	(1,000)	

RUN DATE: 06/22/17
 RUN TIME: 0919
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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CHILDRENS DENTAL SURGERY CENTER
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 MAY 2017

	MAY 2017	APR 2017	\$ CHANGE	% CHANGE
TOTAL ACCOUNTS PAYABLE	3,223,897	3,237,456	13,559	(0.42)%
ACCRUED PAYROLL				
CDSC ACCRUED SALARY AND WAGES	38,307	32,586	(5,721)	17.56%
CDSC ACCURED VACATION	14,998	15,530	532	(3.43)%
TOTAL ACCRUED PAYROLL	53,305	48,116	(5,189)	10.78%
OTHER CURRENT LIABILITIES				
INTERCORPORATE TRANSFERS				
TOTAL CURRENT LIABILITIES	3,277,202	3,285,573	8,371	(0.25)%
LONG TERM LIABILITIES				
TOTAL LIABILITIES	3,277,202	3,285,573	8,371	(0.25)%
EQUITY				
CAPITAL - CDSC BLOSS	(1,504,059)	(1,504,059)	0	0.00%
CAPTIAL - CDSC US DENTAL	(809,878)	(809,878)	0	0.00%
CURRENT YR NET INCOME (LOSS)	(33,146)	(40,509)	(7,362)	(18.17)%
TOTAL EQUITY	(2,347,084)	(2,354,446)	(7,362)	(0.31)%
TOTAL LIABILITIES AND EQUITY	930,118	931,127	1,008	(0.11)%

CHILDRENS DENTAL SURGERY CENTER
 SUMMARY INCOME STATEMENT
 PRIOR YEAR COMPARISON
 MAY 2017

	MAY 2017 ACTUAL	MAY 2016 ACTUAL	\$ VARIANCE	% VARIANCE	MAY 2017 YTD ACTUAL	MAY 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	399,454.94	354,507.91	44,947.03	(12.68)%	1,750,404.07	1,765,992.19	(15,588.12)	(0.88)%
SELF PAY / OTHER	399,454.94	354,507.91	44,947.03	(12.68)%	1,750,404.07	1,765,992.19	(15,588.12)	(0.88)%
TOTAL PATIENT REVENUE	39,485.75	31,037.40	(8,448.35)	(27.22)%	121,368.21	142,089.90	20,721.69	14.58%
DEDUCTIONS FROM REVENUE	39,485.75	31,037.40	(8,448.35)	(27.22)%	121,368.21	142,089.90	20,721.69	14.58%
DENTAL SURGERY RD	359,969.19	323,470.51	36,498.68	(11.28)%	1,629,035.86	1,623,902.29	5,133.57	0.32%
TOTAL DEDUCTIONS FROM REVENUE	4.65	(2.86)	7.51	262.59%	(154.78)	17.99	(172.77)	(960.37)%
NET PATIENT REVENUE	359,973.84	323,467.65	36,506.19	(11.29)%	1,628,881.08	1,623,920.28	4,960.80	0.31%
OTHER REVENUE								
TOTAL OPERATING REVENUE	68,479.78	57,382.94	(11,096.84)	(19.34)%	334,857.79	289,858.86	(44,998.93)	(15.52)%
OPERATING EXPENSES	10,684.86	9,517.46	(1,167.40)	(12.27)%	52,553.32	47,752.82	(4,800.50)	(10.05)%
SALARIES AND WAGES	156,008.51	139,339.94	(16,668.57)	(11.96)%	704,897.59	674,032.84	(30,864.75)	(4.58)%
EMPLOYEE BENEFITS	37,486.78	37,112.91	(373.87)	(1.01)%	185,885.61	195,973.88	10,088.27	5.15%
PROFESSIONAL FEES	30,313.23	42,134.70	11,821.47	28.06%	144,408.38	146,847.67	2,439.29	1.66%
SUPPLIES	3,700.48	3,220.23	(480.25)	(14.91)%	18,397.58	19,411.78	1,014.20	5.22%
PURCHASED SERVICES	31,216.02	30,215.00	(1,001.02)	(3.31)%	155,947.00	151,165.93	(4,781.07)	(3.16)%
DEPRECIATION	5,142.77	4,932.83	(209.94)	(4.26)%	23,234.32	20,031.32	(3,203.00)	(15.99)%
RENTS AND LEASES	1,530.04	1,530.04	0.00	0.00%	8,180.90	8,336.06	155.16	1.86%
UTILITIES	8,049.28	10,675.25	2,625.97	24.60%	33,665.00	42,825.53	9,160.53	21.39%
INSURANCE								
OTHER EXPENSES	352,611.75	336,061.30	(16,550.45)	(4.92)%	1,662,027.49	1,596,236.69	(65,790.80)	(4.12)%
TOTAL OPERATING EXPENSE	7,362.09	(12,593.65)	19,955.74	158.46%	(33,146.41)	27,683.59	(60,830.00)	(219.73)%
NET INCOME FROM OPERATIONS			0.00	0.00%			0.00	0.00%
NON-OPERATING EXPENSE								
NET NON-OPERATING INCOME			0.00	0.00%			0.00	0.00%
NET INCOME	7,362.09	(12,593.65)	19,955.74	158.46%	(33,146.41)	27,683.59	(60,830.00)	(219.73)%

** STATISTICS **

RUN DATE: 06/22/17
 RUN TIME: 0919
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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CHILDRENS DENTAL SURGERY CENTER
 DETAIL INCOME STATEMENT
 PRIOR MONTH COMPARISON
 MAY 2017

	MAY 2017 ACTUAL	APR 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
OTHER / OP	399,455	350,044	49,411	14.12%
TOTAL PATIENT REVENUE	<u>399,455</u>	<u>350,044</u>	<u>49,411</u>	<u>14.12%</u>
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY REV DED	39,486	31,837	(7,649)	(24.02)%
TOTAL DEDUCTIONS FROM REVENUE	<u>39,486</u>	<u>31,837</u>	<u>(7,649)</u>	<u>(24.02)%</u>
NET PATIENT REVENUE	<u>359,969</u>	<u>318,206</u>	<u>41,763</u>	<u>13.12%</u>
OTHER OPERATING REVENUE				
CDSC A/P DISCOUNTS TAKEN	5	4	1	13.41%
TOTAL OTHER OPERATING REVENUE	<u>5</u>	<u>4</u>	<u>1</u>	<u>13.41%</u>
TOTAL NET OPERATING REVENUE	<u>359,974</u>	<u>318,210</u>	<u>41,763</u>	<u>13.12%</u>
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	9,565	7,091	(2,474)	(34.89)%
TECHNICAL AND SPECIALIST	5,003	4,108	(895)	(21.78)%
REGISTERED NURSE	18,983	18,840	(143)	(0.76)%
LISCENSED VOCATIONAL NURSE	7,313	7,010	(304)	(4.33)%
MEDICAL ASSISTANTS	17,544	16,438	(1,106)	(6.73)%
CLERICAL	10,071	7,781	(2,290)	(29.43)%
TOTAL SALARIES	<u>68,480</u>	<u>61,268</u>	<u>(7,212)</u>	<u>(11.77)%</u>
BENEFITS				
FICA	5,247	4,497	(751)	(16.70)%
HEALTH INSURANCE	4,019	4,482	462	10.32%
WORKERS COMPENSATION	1,398	1,398	0	0.00%
OTHER BENEFITS	20	0	(20)	
TOTAL BENEFITS	<u>10,685</u>	<u>10,376</u>	<u>(309)</u>	<u>(2.97)%</u>
TOTAL SALARIES AND BENEFITS	<u>79,165</u>	<u>71,644</u>	<u>(7,520)</u>	<u>(10.50)%</u>

RUN DATE: 06/22/17
 RUN TIME: 0919
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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CHILDRENS DENTAL SURGERY CENTER
 DETAIL INCOME STATEMENT
 PRIOR MONTH COMPARISON
 MAY 2017

	MAY 2017 ACTUAL	APR 2017 ACTUAL	\$ VARIANCE	% VARIANCE
PROFESSIONAL FEES				
CONSULTING & MANAGEMENT	13,630	13,366	(263)	(1.97)%
LEGAL	0	1,235	1,235	100.00%
ACCOUNTING / AUDIT	850	850	0	0.00%
OTHER CONTRACTED SERVICE	11,703	9,893	(1,809)	(18.29)%
ANESTHESIOLOGIST	60,570	56,080	(4,490)	(8.01)%
DENTIST	69,257	59,677	(9,579)	(16.05)%
TOTAL PROFESSIONAL FEES	156,009	141,102	(14,907)	(10.56)%
SUPPLIES				
DENTAL SUPPLIES	9,040	12,922	3,882	30.04%
MEDICAL GASES	0	(560)	(560)	100.00%
PHARMACEUTICALS	4,901	4,029	(872)	(21.63)%
OTHER MEDICAL SUPPLIES	12,701	10,781	(1,920)	(17.81)%
FOOD	317	260	(58)	(22.24)%
LINEN	4,141	3,188	(953)	(29.90)%
CLEANING SUPPLIES	0	(133)	(133)	100.00%
OFFICE SUPPLIES	1,090	1,278	187	14.66%
INSTRUMENTS & MINOR EQUIPMENT	1,776	0	(1,776)	
OTHER MINOR EQUIPMENT	1,011	1,116	105	9.41%
OTHER NON-MEDICAL SUPPLIES	256	264	8	3.01%
INVENTORY ADJUSTMENTS	1,912	(241)	(2,153)	894.77%
FREIGHT ON PURCHASES	317	358	41	11.38%
GROSS VARIANCE	0	0	0	100.00%
SALES TAX AND VARIANCE	24	23	(1)	(5.07)%
TOTAL SUPPLIES	37,487	33,284	(4,203)	(12.63)%
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	6,624	4,284	(2,340)	(54.63)%
MANAGEMENT SERVICES	100	200	100	50.00%
OTHER PURCHASED SERVICES	23,589	22,642	(947)	(4.18)%
TOTAL PURCHASED SERVICES	30,313	27,126	(3,187)	(11.75)%
DEPRECIATION				
DEPREC-LEASEHOLD IMPROVEMENTS	614	614	0	(0.01)%
DEPREC-EQUIPMENT	3,087	3,087	0	(0.01)%
TOTAL DEPRECIATION	3,701	3,700	0	(0.01)%
RENTS AND LEASES				
RENTAL - BUILDING	31,064	31,064	0	0.00%
RENTAL - EQUIPMENT	152	152	0	0.00%

RUN DATE: 06/22/17
 RUN TIME: 0919
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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 RUN: CDSC REPORTS RPT: SCINCDT1 FMT: INC MO 1

CHILDRENS DENTAL SURGERY CENTER
 DETAIL INCOME STATEMENT
 PRIOR MONTH COMPARISON
 MAY 2017

	MAY 2017 ACTUAL	APR 2017 ACTUAL	\$ VARIANCE	% VARIANCE
TOTAL RENTS AND LEASES	31,216	31,216	0	0.00%
UTILITIES				
ELECTRICITY	4,006	3,230	(776)	(24.02)%
NATURAL GAS	682	767	85	11.12%
UTILITIES - OTHER	455	455	0	0.00%
TOTAL UTILITIES	5,143	4,452	(691)	(15.51)%
OTHER OPERATING EXPENSES				
MALPRACTICE INSURANCE	1,402	1,402	0	0.00%
INSURANCE	128	128	0	0.00%
TAX AND LICENSE	2,854	2,910	56	1.92%
OTHER UNASSIGNED COSTS	550	607	57	9.44%
TELEPHONE	915	920	5	0.49%
TRAVEL	1,735	901	(834)	(92.59)%
ADVERTISING	519	1,582	1,062	67.16%
OTHER EXPENSES	476	443	(33)	(7.45)%
CONTINGENCY EXP	1,000	0	(1,000)	
TOTAL OTHER OPERATING EXPENSE	9,579	8,893	(687)	(7.72)%
TOTAL OPERATING EXPENSE	352,612	321,417	(31,194)	(9.71)%
NET INCOME FROM OPERATIONS	7,362	(3,207)	10,569	(329.56)%
NET INCOME	7,362	(3,207)	10,569	(329.56)%
** STATISTICS **				
VISITS	277	235	(42)	(17.87)%

BLOSS MEMORIAL HEALTHCARE DISTRICT

Month of May 2017

	<u>INCOME STATEMENT</u>	<u>\$ PER CASE</u>
	CDSC	CDSC
NUMBER OF CASES	<u>277</u>	<u>277</u>
NET PATIENT REVENUE	359,969	1,300
OTHER REVENUE	<u>5</u>	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>359,974</u>	<u>1,300</u>
OPERATING EXPENSES		
SALARIES AND WAGES	68,480	247
EMPLOYEE BENEFITS	10,685	39
PROFESSIONAL FEES	156,009	563
SUPPLIES	37,487	135
PURCHASED SERVICES	30,313	109
DEPRECIATION	3,700	13
RENT	31,216	113
UTILITIES	5,143	19
INSURANCE	1,530	6
OTHER EXPENSES	8,049	29
TOTAL OPERATING EXPENSE	<u>352,612</u>	<u>1,273</u>
NET INCOME FROM OPERATIONS	7,362	27
NON-OPERATING REVENUE	<u>0</u>	
NET INCOME	<u><u>7,362</u></u>	<u><u>27</u></u>

**Children's Dental Surgery Center
May-17**

Auto Debits - Old Account

Bank Fees	486.90
Bank Fee for New Credit Card Machine	699.00

Grand Total	<u>1,185.90</u>
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Children's Dental Surgery Center

Auto Debits - New Account

Bank Fees	63.04
The Hartford - Automatic Payment	0.00
Midwest Insurance	1,398.00

Grand Total	<u>1,461.04</u>
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RUN DATE: 06/01/17
 RUN TIME: 1120
 RUN USER: COOKS

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

CDSC
 FROM 05/01/17 TO 05/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
05/05/17	005451	C0029	A SIMPLE SOLUTION INC.	ISSUED	05/05/17	453.40	
05/05/17	005452	C0016	AIRGAS USA, LLC	ISSUED	05/05/17	453.88	
05/05/17	005453	C0020	ALSCO	ISSUED	05/05/17	1602.46	
05/05/17	005454	C0053	CORTPASSI ENTERPRISES	ISSUED	05/05/17	913.00	
05/05/17	005455	C0063	FEDEX	ISSUED	05/05/17	11.35	
05/05/17	005456	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	05/05/17	1676.85	
05/05/17	005457	C0068	JWT & ASSOCIATES, LLP	ISSUED	05/05/17	8615.00	
05/05/17	005458	C0049	OVERNIGHT HANDPIECE	ISSUED	05/05/17	410.00	
05/05/17	005459	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/05/17	1477.36	
05/05/17	005460	C0013	OFFICE DEPOT	ISSUED	05/05/17	138.39	
05/05/17	005461	C0071	OFFICETEAM	ISSUED	05/05/17	1332.32	
05/10/17	005462	C0016	AIRGAS USA, LLC	ISSUED	05/10/17	453.88	
05/10/17	005463	C0040	DENOVO	ISSUED	05/10/17	161.56	
05/10/17	005464	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	05/10/17	3144.84	
05/10/17	005465	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	05/10/17	1905.90	
05/10/17	005466	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/10/17	1443.83	
05/10/17	005467	C0071	OFFICETEAM	ISSUED	05/10/17	1257.53	
05/10/17	005468	C0028	TPX COMMUNICATIONS	ISSUED	05/10/17	426.04	
05/10/17	005469	C0007	WESTCON MEDICAL (CDSC)	ISSUED	05/10/17	922.87	
05/15/17	005470	C0016	AIRGAS USA, LLC	ISSUED	05/15/17	453.88	
05/15/17	005471	C0020	ALSCO	ISSUED	05/15/17	865.43	
05/15/17	005472	C0070	BAKER MANCOCK & JENSEN	ISSUED	05/15/17	1235.10	
05/15/17	005473	C0045	CLARK PEST CONTROL	ISSUED	05/15/17	69.00	
			REMITTED TO: CLARK PEST CONTROL				
05/15/17	005474	C0055	ISING'S CULLIGAN/SAN JOAQUIN	ISSUED	05/15/17	36.00	
05/15/17	005475	C0037	NUSMILE PEDIATRIC CROWNS (CDSC)	ISSUED	05/15/17	869.05	
05/15/17	005476	C0071	OFFICETEAM	ISSUED	05/15/17	684.42	
05/15/17	005477	C0092	PACIFIC RECORDS MANAGEMENT (1207)	ISSUED	05/15/17	30.00	
05/22/17	005478	C0030	BLOSS MEMORIAL HEALTHCARE DISTRICT	ISSUED	05/22/17	215216.99	
05/22/17	005479	C0030	BLOSS MEMORIAL HEALTHCARE DISTRICT	ISSUED	05/22/17	50824.66	
05/22/17	005480	C0051	FIRST INSURANCE FUNDING CORP.	ISSUED	05/22/17	1402.20	
05/22/17	005481	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	05/22/17	9421.86	
05/22/17	005482	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	05/22/17	795.98	
05/22/17	005483	C0039	HcBInte1	ISSUED	05/22/17	14428.45	
05/22/17	005484	C0044	JIVE COMMUNICATIONS INC	ISSUED	05/22/17	462.33	
05/22/17	005485	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/22/17	1219.12	
05/22/17	005486	C0013	OFFICE DEPOT	ISSUED	05/22/17	501.87	
05/22/17	005487	C0071	OFFICETEAM	ISSUED	05/22/17	587.79	
05/22/17	005488	C0032	PITNEY BOWES	ISSUED	05/22/17	208.99	
05/22/17	005489	C0012	VALLEY YELLOW PAGES	ISSUED	05/22/17	300.11	
05/22/17	005490	C0014	VANGUARD CLEANING SYSTEMS	ISSUED	05/22/17	1095.00	
05/22/17	005491	C0007	WESTCON MEDICAL (CDSC)	ISSUED	05/22/17	465.43	
05/25/17	005492	C0020	ALSCO	ISSUED	05/25/17	1655.52	
05/25/17	005493	C0080	BERGER & COMPANY, CPA'S	ISSUED	05/25/17	2000.00	
05/25/17	005494	C0035	CITY OF STOCKTON	ISSUED	05/25/17	86.00	
05/25/17	005495	C0040	DENOVO	ISSUED	05/25/17	1601.20	
05/25/17	005496	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	05/25/17	11145.35	

RUN DATE: 06/01/17
RUN TIME: 1120
RUN USER: COOKS

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

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CDSC
FROM 05/01/17 TO 05/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
05/25/17	005497	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/25/17	2991.36	
05/25/17	005498	C0071	OFFICETEAM	ISSUED	05/25/17	888.05	
05/25/17	005499	C0049	OVERNIGHT HANDPIECE	ISSUED	05/25/17	525.00	
05/30/17	005500	C0067	ABM BUILDING SOLUTIONS, LLC	ISSUED	05/30/17	1838.00	
05/30/17	005501	C0002	ADVANCED SECURITY TECHNOLOGIES	ISSUED	05/30/17	105.06	
05/30/17	005502	C0016	AIRGAS USA, LLC	ISSUED	05/30/17	1871.93	
05/30/17	005503	C0015	COMCAST (8155 60 067 0975070)	ISSUED	05/30/17	139.77	
05/30/17	005504	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	05/30/17	330.27	
05/30/17	005505	C0025	OPEN DENTAL SOFTWARE	ISSUED	05/30/17	99.00	
05/30/17	005506	C0022	PGE (1178141465-8)	ISSUED	05/30/17	4687.91	
05/30/17	005507	C0091	PHARMEDIUM	ISSUED	05/30/17	246.48	
TOTAL \$						358185.02	

RUN DATE: 06/01/17
RUN TIME: 1120
RUN USER: COOKS

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

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OLDCDSC
FROM 05/01/17 TO 05/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
05/22/17	001543	CBLOS	BLOSS/USDENTAL	ISSUED	05/22/17	200000.00	
05/25/17	001544	CBLOS	BLOSS/USDENTAL	ISSUED	05/25/17	100000.00	
TOTAL \$						300000.00	

CHILDREN'S DENTAL SURGERY CENTER
 ACCOUNTS RECEIVABLE AGING SCHEDULE
 EXCLUDES OUTSIDE COLLECTIONS ACCOUNTS
 12 MONTH SUMMARY

	TOTAL	0 - 30	31 - 60	61 - 90	90 +	% < 60 DAYS
Jun-16	1,167,290	195,664	35,291	7,427	928,908	19.79%
Jul-16	1,205,837	210,806	56,960	15,517	922,554	22.21%
Aug-16	1,254,267	292,326	28,788	13,535	919,618	25.60%
Sep-16	1,218,207	234,017	59,155	8,569	916,466	24.07%
Oct-16	1,192,054	216,116	39,213	6,248	930,477	21.42%
Nov-16	1,293,461	326,384	32,464	24,918	909,694	27.74%
Dec-16	1,134,114	129,521	93,250	20,695	890,648	19.64%
Jan-17	1,204,616	223,549	50,966	44,158	885,943	22.79%
Feb-17	1,259,223	269,682	57,752	32,399	899,391	26.00%
Mar-17	1,226,213	236,682	61,627	32,487	895,418	24.33%
Apr-17	1,270,454	265,666	77,354	29,735	897,700	27.00%
May-17	1,404,388	384,072	85,967	31,152	903,197	33.47%
% OF TOTAL		27.35%	6.12%	2.22%	64.31%	

CHILDRENS DENTAL SURGERY CENTER
 12 MONTH SUMMARY
 SUMMARY A/R ACTIVITY REPORT

	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-14	May-17	Apr-14 May-17 CHANGE
BEG BALANCE	1,182,011	1,167,290	1,205,837	1,254,267	1,218,207	1,192,054	1,293,461	1,134,114	1,204,616	1,259,223	1,226,213	1,270,454	49,411
CHARGES	412,569	255,987	359,115	309,618	334,488	386,882	238,111	320,897	329,442	350,566	350,044	399,455	(43,531)
PAYMENTS LESS REFUN	(407,591)	(202,030)	(296,040)	(332,807)	(348,017)	(266,145)	(387,215)	(233,673)	(259,207)	(366,471)	(288,569)	(245,038)	3,251
ADJUSTMENTS	(19,699)	(15,410)	(14,645)	(12,871)	(12,624)	(19,331)	(10,243)	(16,722)	(15,627)	(17,105)	(17,233)	(20,483)	
NET IN(DE)CREASE	(14,722)	38,547	48,430	(36,061)	(26,153)	101,407	(159,347)	70,502	54,608	(33,010)	44,242	133,934	
END BALANCE	1,167,290	1,205,837	1,254,267	1,218,207	1,192,054	1,293,461	1,134,114	1,204,616	1,259,223	1,226,213	1,270,454	1,404,388	133,934
COLLECTION % *	95.39%	92.91%	95.29%	96.28%	96.50%	93.23%	97.42%	93.32%	94.31%	95.54%	94.36%	92.29%	-2.08
ADJUSTMENT %	4.61%	7.09%	4.71%	3.72%	3.50%	6.77%	2.58%	6.68%	5.69%	4.46%	5.64%	7.71%	2.08
DAYS IN A/R ***	98.74	108.44	112.29	121.20	109.32	114.17	108.74	117.16	127.56	110.26	109.77	117.45	7.68

*COLLECTION % = PAYMENTS DIVIDED BY TOTAL PAYMENTS & ADJUSTMENTS.
 *** 3 MONTH ROLLING AVERAGE CHARGES / LAST 3 MONTHS # WORKDAYS

DENTAL CENTERS' COMPARISON

**BLOSS MEMORIAL HEALTHCARE DISTRICT
DENTAL CENTER OPERATIONS COMPARISON
CCDS & CCDS
12 Month Comparison Ending: May, 2017**

	INCOME STATEMENT		\$ PER CASE	
	CCDSC	CDSC	CCDSC	CDSC
NUMBER OF CASES	<u>2,444</u>	<u>2,791</u>	<u>2,444</u>	<u>2,791</u>
NET PATIENT REVENUE	3,257,391	3,764,773	1,333	1,349
OTHER REVENUE	<u>98,201</u>	<u>890</u>	<u>0</u>	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>3,355,592</u>	<u>3,765,663</u>	<u>1,373</u>	<u>1,349</u>
OPERATING EXPENSES				
SALARIES AND WAGES	638,155	762,386	261	273
EMPLOYEE BENEFITS	107,065	116,886	44	42
PROFESSIONAL FEES	1,238,456	1,629,171	507	584
SUPPLIES	383,147	475,552	157	170
PURCHASED SERVICES	207,107	342,648	85	123
DEPRECIATION	22,762	44,491	9	16
RENT	0	373,586	0	134
UTILITIES	0	64,109	0	23
INSURANCE	0	20,221	0	7
OTHER EXPENSES	89,519	85,910	37	31
TOTAL OPERATING EXPENSE	<u>2,686,210</u>	<u>3,914,959</u>	<u>1,099</u>	<u>1,403</u>
NET INCOME FROM OPERATIONS	669,383	(149,296)	274	(53)
NON-OPERATING REVENUE	<u>14,998</u>	<u>0</u>	<u>6</u>	<u>0</u>
NET INCOME	<u>684,381</u>	<u>(149,296)</u>	<u>280</u>	<u>(53)</u>

BLOSS MEMORIAL HEALTHCARE DISTRICT
 DENTAL CENTER OPERATIONS COMPARISON
 CCDS - CDSC COMPARISON
 12 Month Comparison Ending: May, 2017

	INCOME STATEMENT				\$ PER CASE			
	CCDSC	CDSC	VARIANCE	% VAR	CCDSC	CDSC	VARIANCE	% VAR
NUMBER OF CASES	2,444	2,791	(347)	-14.20%	2,444	2,791	(347)	-14.20%
NET PATIENT REVENUE	3,257,391	3,764,773	(507,382)	-15.58%	1,333	1,349	(15)	-1.21%
OTHER REVENUE	98,201	890	97,311	N/A	N/A	N/A	N/A	N/A
TOTAL NET OPERATING REVENUE	3,355,592	3,765,663	(410,071)	-12.22%	1,373	1,349	24	1.73%
OPERATING EXPENSES								
SALARIES AND WAGES	638,155	762,386	(124,231)	-19.47%	261	273	(12)	-4.61%
EMPLOYEE BENEFITS	107,065	116,886	(9,821)	-9.17%	44	42	2	4.40%
PROFESSIONAL FEES	1,238,456	1,629,171	(390,715)	-31.55%	507	584	(77)	-15.19%
SUPPLIES	383,147	475,552	(92,405)	-24.12%	157	170	(14)	-8.69%
PURCHASED SERVICES	207,107	342,648	(135,541)	-65.45%	85	123	(38)	-44.88%
DEPRECIATION	22,762	44,491	(21,729)	-95.46%	9	16	(7)	-71.16%
RENT	0	373,586	(373,586)	N/A	0	134	(134)	N/A
UTILITIES	0	64,109	(64,109)	N/A	0	23	(23)	N/A
INSURANCE	0	20,221	(20,221)	N/A	0	7	(7)	N/A
OTHER EXPENSES	89,519	85,910	3,609	4.03%	37	31	6	15.96%
TOTAL OPERATING EXPENSE	2,686,210	3,914,959	(1,228,750)	-45.74%	1,099	1,403	(304)	-27.62%
NET INCOME FROM OPERATIONS	669,383	(149,296)	818,678	122.30%	274	(53)	327	119.53%
NON-OPERATING REVENUE	14,998	0	14,998	0.00%	6	0	6	0.00%
NET INCOME	684,381	(149,296)	833,676	121.81%	280	(53)	334	119.10%

**BLOSS MEMORIAL HEALTHCARE DISTRICT
DENTAL CENTER OPERATIONS COMPARISON
CDSC & CCDS
Month of May 2017**

	INCOME STATEMENT		\$ PER CASE	
	CCDSC	CDSC	CCDSC	CDSC
NUMBER OF CASES	<u>236</u>	<u>277</u>	<u>236</u>	<u>277</u>
NET PATIENT REVENUE	298,003	359,969	1,263	1,300
OTHER REVENUE	0	5	0	N/A
TOTAL NET OPERATING REVENUE	<u>298,003</u>	<u>359,974</u>	<u>1,263</u>	<u>1,300</u>
OPERATING EXPENSES				
SALARIES AND WAGES	65,815	68,480	279	247
EMPLOYEE BENEFITS	11,653	10,685	49	39
PROFESSIONAL FEES	113,495	156,009	481	563
SUPPLIES	34,752	37,487	147	135
PURCHASED SERVICES	17,325	30,313	73	109
DEPRECIATION	1,930	3,700	8	13
RENT	0	31,216	0	113
UTILITIES	0	5,143	0	19
INSURANCE	0	1,530	0	6
OTHER EXPENSES	7,171	8,049	30	29
TOTAL OPERATING EXPENSE	<u>252,141</u>	<u>352,612</u>	<u>1,068</u>	<u>1,273</u>
NET INCOME FROM OPERATIONS	45,863	7,362	194	27
NON-OPERATING REVENUE	<u>833</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME	<u><u>46,696</u></u>	<u><u>7,362</u></u>	<u><u>198</u></u>	<u><u>27</u></u>

**MAY 2017 PAYROLL, ELECTRONIC PAYMENTS
& CHECK REGISTER**

Bloss Memorial Healthcare District
 Payroll, Accounts Payable and Funds Disbursements - Summary
 Month of May-17

Payroll		\$145,891.65
Total Payroll		<u><u>\$145,891.65</u></u>

Accounts Payable:

A/P Checks	Bloss	<u>\$253,073.01</u>	<u>\$253,073.01</u>
Auto Debits		\$145.24	
Electronic Payments to Castle on Payable		<u>\$39,395.65</u>	
Total Auto Debits and Electronic Transfers		<u>\$39,540.89</u>	<u>\$39,540.89</u>
Profeses paid through Payroll system			
Total ACH Pro Fees 1099'S		<u>\$0.00</u>	<u>\$0.00</u>
Electronic Payments - ACH		<u>\$266,372.00</u>	<u>\$266,372.00</u>

Total Accounts Payable			<u><u>\$558,985.90</u></u>
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Grand Total Disbursements			<u><u>\$704,877.55</u></u>
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BLOSS	Payroll Disbursements for		May-17
	Payroll dated		
	05/05/17	05/20/17	Total
Earnings			
Regular			-
Overtime			-
Vacation		4,760.00	4,760.00
Sick			-
Holiday			-
Salary	4,125.00	4,125.00	8,250.00
Double Time			-
Call In			-
On Call			-
Other			-
			-
CCDSC Surgery Center	26,288.78	31,271.64	57,560.42
CDSC Surgery Center	30,283.06	33,410.40	63,693.46
			-
Total	60,696.84	73,567.04	134,263.88
			-
Deductions			-
FICA (+)	4,615.54	5,604.58	10,220.12
Insurance (-)	(1,004.39)	(1,001.89)	(2,006.28)
Emp Deduction(-)/Reimb(+)	2,771.30	674.10	3,445.40
Christmas Fund (-)	(995.00)	355.00	(640.00)
Process Fee (+)	430.34	178.19	608.53
			-
Total	5,817.79	5,809.98	11,627.77
			-
			-
Net Payroll	\$ 66,514.63	\$ 79,377.02	145,891.65

RUN DATE: 06/01/17
 RUN TIME: 1120
 RUN USER: COOKS

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

C
 FROM 05/01/17 TO 05/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
05/02/17	037138	B0232	LPL FINANCIAL	ISSUED	05/02/17	75000.00	
05/02/17	037139	B0060	GLENN ARNOLD	ISSUED	05/02/17	300.00	
			REMITTED TO: ARNOLD, GLENN				
05/02/17	037140	B0109	KORY BILLINGS	ISSUED	05/02/17	100.00	
05/02/17	037141	B0141	CALIFORNIA STATE CONTROLLER	ISSUED	05/02/17	169.20	
05/02/17	037142	B0225	HOFFMAN SECURITY	ISSUED	05/02/17	558.00	
05/02/17	037143	B0059	LLOYD WEAVER	ISSUED	05/02/17	100.00	
05/02/17	037144	B0232	LPL FINANCIAL	ISSUED	05/02/17	25000.00	
05/02/17	037145	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	05/02/17	6732.63	
05/02/17	037146	B0218	JOHN P. NIEMOTKA	ISSUED	05/02/17	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
05/02/17	037147	B0064	PETERSON, ALFONSE	ISSUED	05/02/17	200.00	
05/02/17	037148	B0061	ROSALIE HEPPNER	ISSUED	05/02/17	300.00	
05/02/17	037149	B0056	CARDMEMBER SERVICE-4798510044719140	ISSUED	05/02/17	134.62	
05/04/17	037150	B0084	AMERICHEK	ISSUED	05/04/17	32.00	
05/04/17	037151	B0223	BEVERLY YI ZHANG HONG	ISSUED	05/04/17	2593.60	
05/04/17	037152	B0132	CLARK PEST CONTROL	ISSUED	05/04/17	299.00	
05/04/17	037153	B0059	LLOYD WEAVER	ISSUED	05/04/17	100.00	
05/04/17	037154	B0102	THE HARTFORD	ISSUED	05/04/17	214.65	
05/04/17	037155	B0015	WINTON, WATER & SANITARY DISTRICT	ISSUED	05/04/17	72.80	
05/05/17	037156	B0189	BERLINER COHEN	ISSUED	05/05/17	1025.25	
05/05/17	037157	B0072	BETA HEALTHCARE GROUP	ISSUED	05/05/17	2655.21	
05/05/17	037158	B0153	GEIL ENTERPRISES INC.	ISSUED	05/05/17	2948.40	
05/05/17	037159	B0016	GUARDCO SECURITY SERVICES	ISSUED	05/05/17	2700.00	
05/05/17	037160	K0003	M-D VENTURES	ISSUED	05/05/17	18912.55	
05/05/17	037161	B0133	MERCED/MODESTO COMMERCIAL SWEEPERS	ISSUED	05/05/17	240.00	
05/05/17	037162	B0014	PG&E (4705482162-5)	ISSUED	05/05/17	3871.25	
05/05/17	037163	K0044	PG&E (8300477674-2)	ISSUED	05/05/17	172.64	
05/05/17	037164	K0057	THE GAS COMPANY	ISSUED	05/05/17	14.30	
05/05/17	037165	B0013	WEST COAST GAS CO, INC.	ISSUED	05/05/17	4094.42	
05/10/17	037166	B0233	COMMERCIAL CONSTRUCTION CO.	ISSUED	05/10/17	41098.00	
05/10/17	037167	B0114	ALRENA JANACEK	ISSUED	05/10/17	377.42	
05/10/17	037168	B0189	BERLINER COHEN	ISSUED	05/10/17	3168.00	
05/10/17	037169	K0035	CITY OF PARLIER	ISSUED	05/10/17	158.50	
05/10/17	037170	B0116	DOROTHY BIZZINI	ISSUED	05/10/17	1320.97	
05/10/17	037171	B0120	ED ROSSI	ISSUED	05/10/17	188.71	
05/10/17	037172	B0112	GREGORY FLOYD	ISSUED	05/10/17	377.42	
05/10/17	037173	B0030	HD SUPPLY FACILITIES MAINTENANCE	ISSUED	05/10/17	151.44	
05/10/17	037174	B0043	INSIGHT EMPLOYEE ASSISTANCE PRGRM	ISSUED	05/10/17	65.40	
05/10/17	037175	K0034	JOE S RODRIGUEZ	ISSUED	05/10/17	375.00	
05/10/17	037176	B0115	KAREN BIZZINI	ISSUED	05/10/17	377.42	
05/10/17	037177	B0042	RALPH TEMPLE	ISSUED	05/10/17	1710.00	
05/10/17	037178	B0003	SIMPLEXGRINNELL	ISSUED	05/10/17	2560.52	
05/10/17	037179	K0057	THE GAS COMPANY	ISSUED	05/10/17	14.30	
05/10/17	037180	B0044	TRIPP SECURITY SYSTEMS	ISSUED	05/10/17	20.00	
05/10/17	037181	B0113	UNITED METHODIST CHURCH OF ATWATER	ISSUED	05/10/17	188.71	
05/15/17	037182	B0022	ATWATER PRO GLASS	ISSUED	05/15/17	1709.60	

RUN DATE: 06/01/17
 RUN TIME: 1120
 RUN USER: COOKS

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

C
 FROM 05/01/17 TO 05/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
05/15/17	037183	B0037	CARDMEMBER SERVICE-4798510044371793	ISSUED	05/15/17	2444.32	
05/18/17	037184	B0223	BEVERLY YI ZHANG HONG	ISSUED	05/18/17	1801.20	
05/18/17	037185	B0181	CALIFORNIA SPECIAL DISTRICTS ASSOC	ISSUED	05/18/17	40.00	
05/18/17	037186	B0026	MERCED IRRIGATION DISTRICT	ISSUED	05/18/17	15032.22	
05/18/17	037187	B0218	JOHN P. NIEMOTKA	ISSUED	05/18/17	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
05/22/17	037188	B0001	CARRIER CORPORATION	ISSUED	05/22/17	4905.00	
05/22/17	037189	B0234	CHAMPION MECHANICAL SERVICES	ISSUED	05/22/17	190.00	
05/22/17	037190	B0027	CITY OF ATWATER (010448-000)	ISSUED	05/22/17	708.18	
05/22/17	037191	B0134	CITY OF ATWATER (020161-000)	ISSUED	05/22/17	617.30	
05/22/17	037192	B0099	EMPLOYMENT DEVELOPMENT DEPT	ISSUED	05/22/17	2478.06	
05/22/17	037193	B0016	GUARDCO SECURITY SERVICES	ISSUED	05/22/17	2970.00	
05/22/17	037194	B0038	KINGS VIEW WEC	ISSUED	05/22/17	2018.00	
05/22/17	037195	B0200	UPS	ISSUED	05/22/17	155.71	
05/25/17	037196	B0199	ANTHEM BLUE CROSS L AND H	ISSUED	05/25/17	1539.49	
05/25/17	037197	B0052	BLUE SHIELD OF CALIFORNIA	ISSUED	05/25/17	205.89	
05/25/17	037198	B0132	CLARK PEST CONTROL	ISSUED	05/25/17	558.00	
05/25/17	037199	B0142	MURPHY AUSTIN ADAM SCHOENFELD LLP	ISSUED	05/25/17	1908.00	
			REMITTED TO: MURPHY AUSTIN ADAMS SCHOENFELD LLP				
05/25/17	037200	B0226	NONSTOP ADMIN. & INS. SRVCS, INC.	ISSUED	05/25/17	8880.00	
05/25/17	037201	B0003	SIMPLEXGRINNELL	ISSUED	05/25/17	783.00	
05/30/17	037202	B0060	GLENN ARNOLD	ISSUED	05/30/17	200.00	
			REMITTED TO: ARNOLD, GLENN				
05/30/17	037203	B0109	KORY BILLINGS	ISSUED	05/30/17	400.00	
05/30/17	037204	B0059	LLOYD WEAVER	ISSUED	05/30/17	200.00	
05/30/17	037205	B0212	JAVIER MENDOZA	ISSUED	05/30/17	105.00	
			REMITTED TO: NATURAL GARDENS				
05/30/17	037206	B0064	PETERSON, ALFONSE	ISSUED	05/30/17	200.00	
05/30/17	037207	B0018	PG&E (0665563335-9)	ISSUED	05/30/17	23.41	
05/30/17	037208	B0021	PG&E (1384254881-3)	ISSUED	05/30/17	526.18	
05/30/17	037209	B0019	PG&E (1832229927-4)	ISSUED	05/30/17	7.84	
05/30/17	037210	B0020	PG&E (1873896591-4)	ISSUED	05/30/17	331.47	
05/30/17	037211	K0044	PG&E (8300477674-2)	ISSUED	05/30/17	157.44	
05/30/17	037212	B0061	ROSALIE HEPPNER	ISSUED	05/30/17	100.00	
05/30/17	037213	B0039	VALERO MARKETING AND SUPPLY CO.	ISSUED	05/30/17	385.37	
TOTAL \$						253073.01	

Bloss Memorial Healthcare District
May-17

Bloss Electronic Transfers

Bloss Auto Debits

Bank Fees	145.24
Total	<u>145.24</u>

Electronic Payments to Castle on Payabl	<u>39,395.65</u>
Total	<u>39,395.65</u>

Grand Total	<u>39,540.89</u>
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RUN DATE: 06/01/17
 RUN TIME: 1122
 RUN USER: COOKS

Castle Family Health Centers AP **LIVE**
 ELECTRONIC PAYMENT NUMBER LIST

C
 FROM D108995 TO D109517

PMT NUM	DATE	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED	VOIDED
D109035	05/04/17	B0079	ALEJANDRO R. MARQUEZ, DDS INC.	DIRECTD	05/04/17	11670.00	
D109039	05/04/17	B0149	SUNG Y. CHO DDS, INC.	DIRECTD	05/04/17	24448.50	
D109040	05/04/17	B0152	SO YOUNG PARK, DDS INC.	DIRECTD	05/04/17	11737.25	
D109041	05/04/17	B0178	CHRISTOPHER CHIU, D.D.S., INC.	DIRECTD	05/04/17	10490.40	
D109042	05/04/17	B0213	WONIL EDWARD JUNG DDS, INC.	DIRECTD	05/04/17	16700.00	
D109043	05/04/17	B0215	JANICE JAI-YING HUANG, DDS, INC.	DIRECTD	05/04/17	6500.00	
D109044	05/04/17	B0219	KAREN ANN DROSDIK	DIRECTD	05/04/17	10039.00	
D109045	05/04/17	B0220	JOSEPH S. KIM, D.D.S. INC.	DIRECTD	05/04/17	2595.25	
D109046	05/04/17	B0221	CHRISTINA BAEK, DDS, PC	DIRECTD	05/04/17	10500.00	
D109047	05/04/17	B0222	FUTURE HEALTH SERVICES, LLC	DIRECTD	05/04/17	7500.00	
D109049	05/04/17	B0224	PERRY SOLOMON	DIRECTD	05/04/17	5000.00	
D109350	05/18/17	B0079	ALEJANDRO R. MARQUEZ, DDS INC.	DIRECTD	05/18/17	11710.00	
D109351	05/18/17	B0149	SUNG Y. CHO DDS, INC.	DIRECTD	05/18/17	18082.50	
D109352	05/18/17	B0152	SO YOUNG PARK, DDS INC.	DIRECTD	05/18/17	15925.75	
D109353	05/18/17	B0178	CHRISTOPHER CHIU, D.D.S., INC.	DIRECTD	05/18/17	13600.00	
D109355	05/18/17	B0213	WONIL EDWARD JUNG DDS, INC.	DIRECTD	05/18/17	17400.00	
D109357	05/18/17	B0219	KAREN ANN DROSDIK	DIRECTD	05/18/17	11168.20	
D109358	05/18/17	B0220	JOSEPH S. KIM, D.D.S. INC.	DIRECTD	05/18/17	7760.25	
D109359	05/18/17	B0221	CHRISTINA BAEK, DDS, PC	DIRECTD	05/18/17	11100.00	
D109360	05/18/17	B0222	FUTURE HEALTH SERVICES, LLC	DIRECTD	05/18/17	7500.00	
D109517	05/30/17	C0001	OMNI MEDICAL PROPERTIES	DIRECTD	05/30/17	34944.90	
TOTAL \$						266372.00	