WEST SIDE COMMUNITY HEALTHCARE DISTRICT

**WEST SIDE COMMUNITY HEALTH CARE DISTRICT**
**MEETING OF THE BOARD OF DIRECTORS**
**MONDAY SEPTEMBER 28, 2026, 7:00 P.M.**
**CLOSED SESSION, 6:30 P.M.**

# COMMUNITY BUILDING, KERN STREET
# NEWMAN, CA 95360

## CALL TO ORDER

## ROLL CALL

Board of Directors: DIRECTOR VARGAS, DIRECTOR CASTEEL, DIRECTOR GUAJARDO, DIRECTOR LOPES, PRESIDENT VARNELL

## CLOSED SESSION

1. Public Employee Performance Evaluation: Chief Courtney. (Govt. Code, § 54957(b)(1).)

## PLEDGE OF ALLEGIANCE

Please take a moment to silence your cell phones.

## PUBLIC COMMENTS

Comments will be accepted concerning any action item on the agenda prior to taking action on that item. (Govt. Code, § 54954.3). Members of the public may bring before the Board matters *not* listed on the agenda at this time. The Board may refer such matters to the Board Clerk to take it under advisement but shall not take action. Speakers shall be allowed three (3) minutes to address the Board on each agenda or non-agenda item.

Are there any members of the public that would like to comment on a matter not listed on the agenda?

## CONSENT CALENDAR

All matters listed under the Consent Calendar are considered routine and may be approved by one action of the Board of Directors, unless any member of the public or any Director wishes to remove an item for separate consideration.

WESTSIDE COMMUNITY HEALTHCARE DISTRICT

Are there any items on the consent calendar that any Director would like to be considered separately?

Are there any items on the consent calendar that any member of the public would like to be considered separately?

1. **Minutes of August 24, 2026, Regular Meeting**
2. **Cash Disbursement Journal**

## ADMINSTRATIVE AGENDA

1. **Discussion and possible action regarding Patterson Ambulance Approval to work in Zone A.**
    1. Report from Sub-Committee
    2. President Varnell opens the floor to receive any comments from the public
    3. Board Comments

## FINANCIAL REPORT-

1. PowerPoint Financial statements

## AMBULANCE REPORT

1. Receive Staff Report on Ambulance Statistical and Administrative Report

## ADMINSTRATIVE SERVICE MANAGER COMMENTS

## LEGAL COUNSEL COMMENTS

## BOARD CORRESPONDANCE/COMMENTS

## ADJOURNMENT

Note:

1. *In compliance with the Americans with Disabilities Act, a disabled person is requesting a disability-related modification or accommodation to participate in this meeting, must contact the district office at (209) 862-2951. Requests must be made as early as possible, preferably one-full business day before the state of the meeting.*
2. *Any document provided to a majority of the Board of Directors regarding any open session item on this agenda is available for public inspection during normal business hours at the front counter of District Office located at 990 Tulare Street Suite C, Newman CA. Documents or writings received after the general distribution of the agenda are also available for inspections.*

## Key Findings

Provider 03 has the highest refusal rate at 14.2%, or 2.2x the group benchmark.

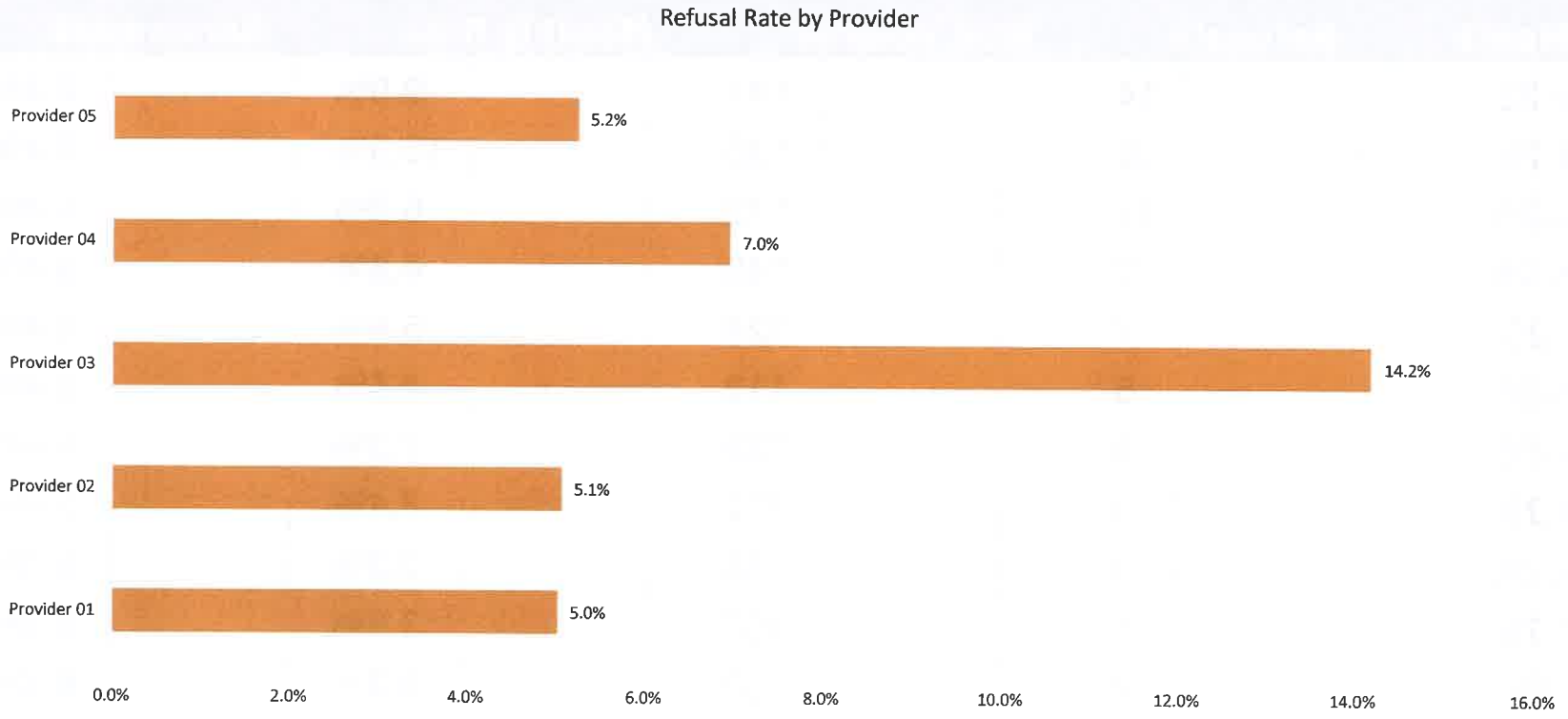
Provider 01 has the lowest refusal rate at 5.0%.

Oct 2025 had the highest monthly rate at 13.3%.

Provider 03 accounts for 19.5% of refusals but only 8.7% of total volume.

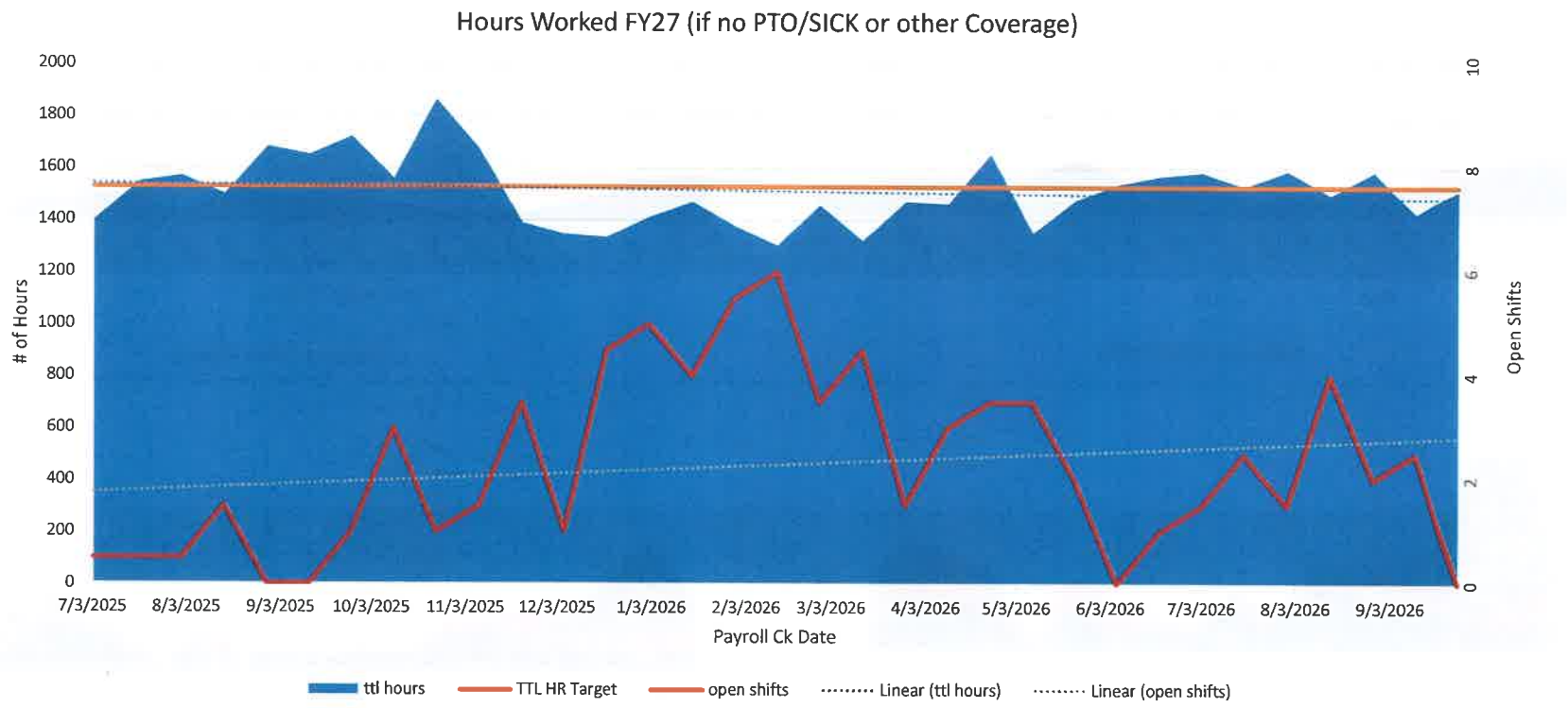
Provider 3 is no longer with West Side

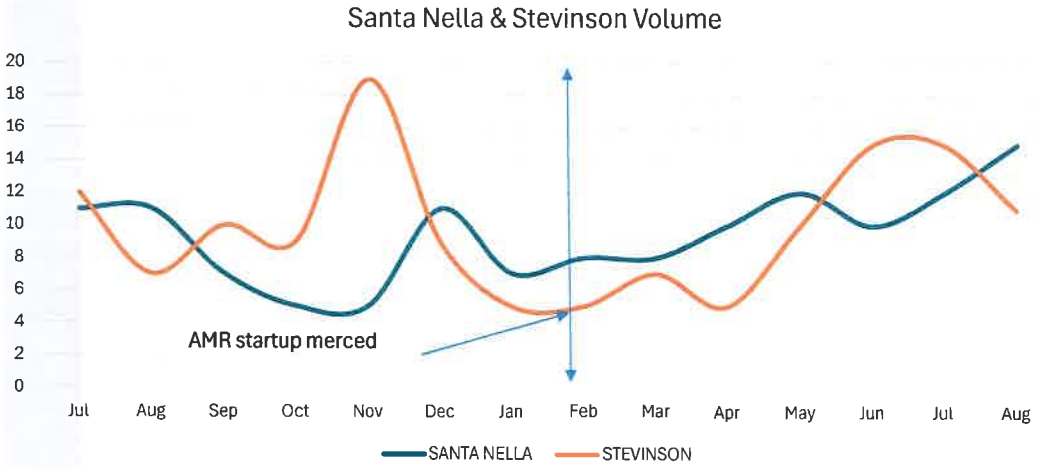
MC1

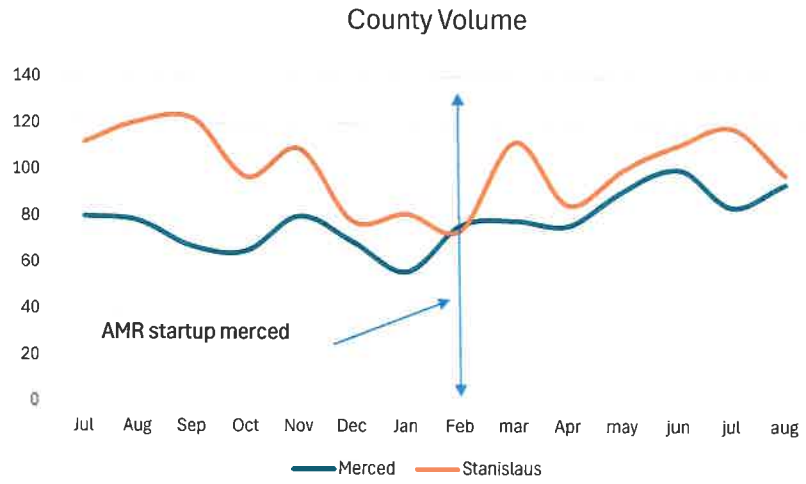

Refusal Rate by Provider
Provider 05
5.2%
Provider 04
7.0%
Provider 03
14.2%
Provider 02
5.1%
Provider 01
5.0%
0.0%
2.0%
4.0%
6.0%
8.0%
10.0%
12.0%
14.0%
16.0%

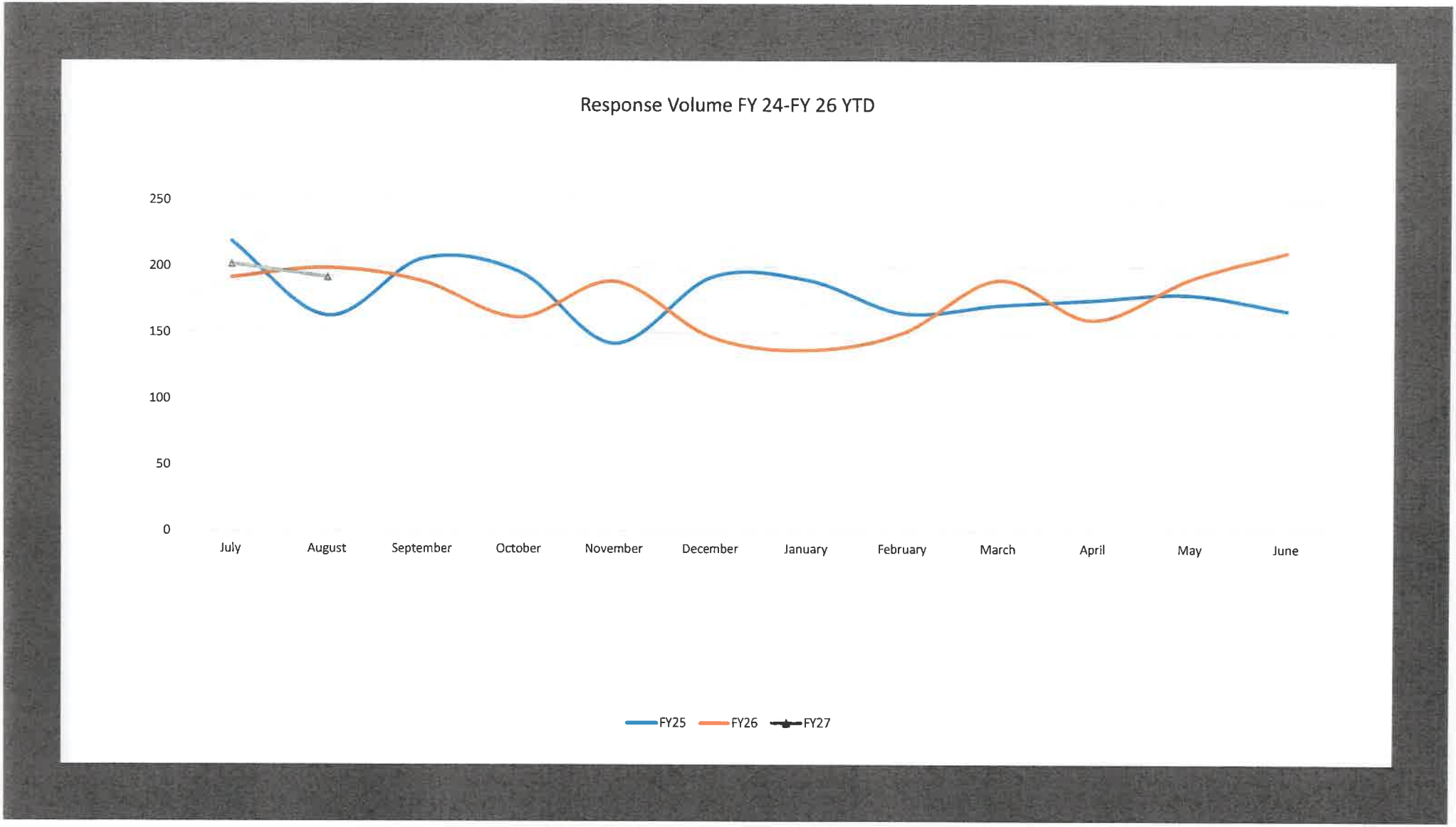
| Total Refusals | Total Volume | Overall Refusal Rate | Highest Provider Rate |
|---|---|---|---|
| 113 | 1,777 | 6.4% | 14.2% Provider 03 |

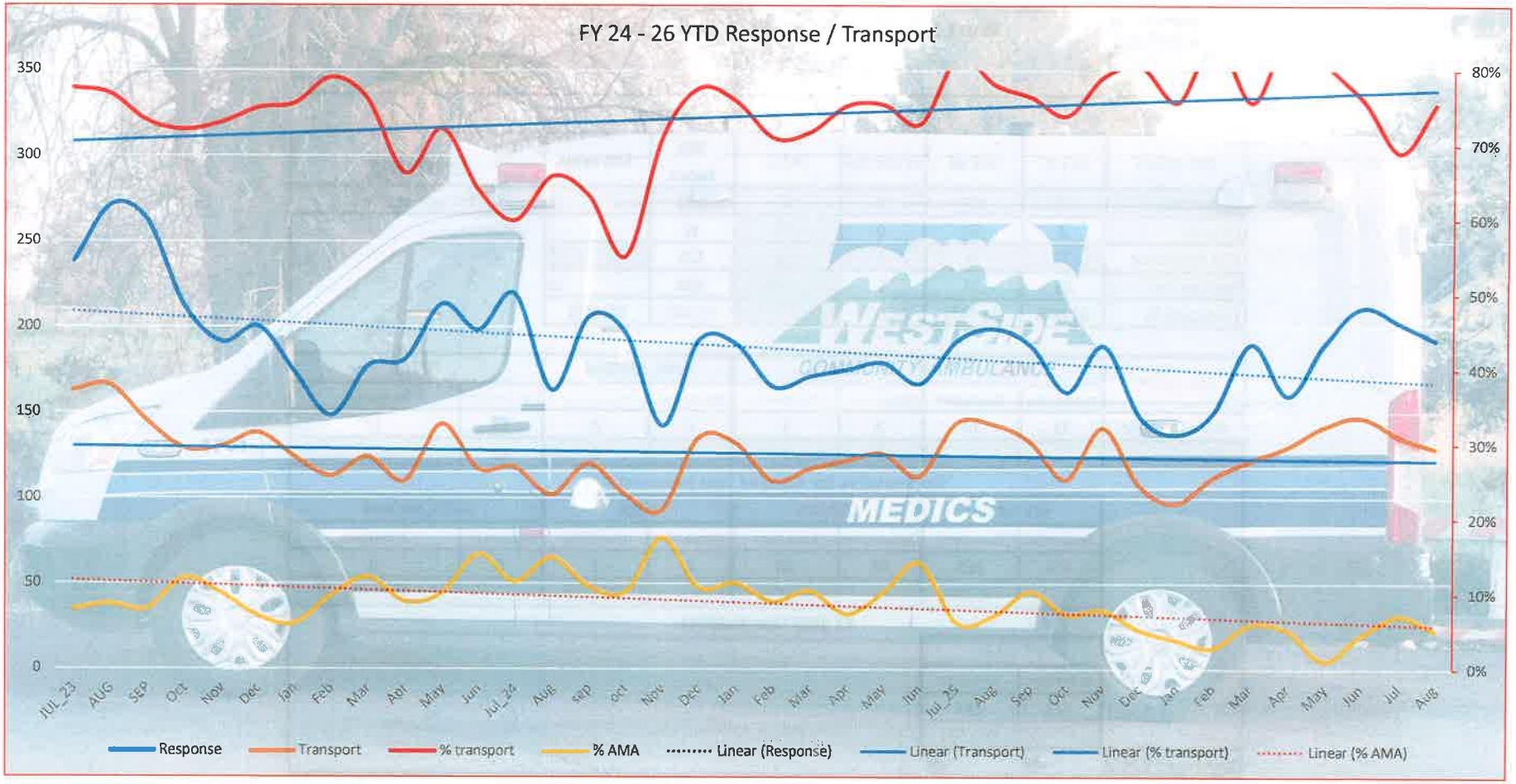
| Provider | Refusals | Total Volume | Refusal Rate | Share of Refusals | Index vs Group | Rate Rank | Variance to Group |
|---|---|---|---|---|---|---|---|
| Provider 01 | 21 | 418 | 5.0% | 18.6% | 0.79x | 1 | -1.3% |
| Provider 02 | 15 | 296 | 5.1% | 13.3% | 0.80x | 2 | -1.3% |
| Provider 03 (NA) | 22 | 155 | 14.2% | 19.5% | 2.23x | 5 | +7.8% |
| Provider 04 | 30 | 431 | 7.0% | 26.5% | 1.09x | 4 | +0.6% |
| Provider 05 | 25 | 477 | 5.2% | 22.1% | 0.82x | 3 | -1.1% |
| **Group weighted benchmark** | **113** | **1,777** | **6.4%** | **100.0%** | **1.00x** | — | **0.0%** |

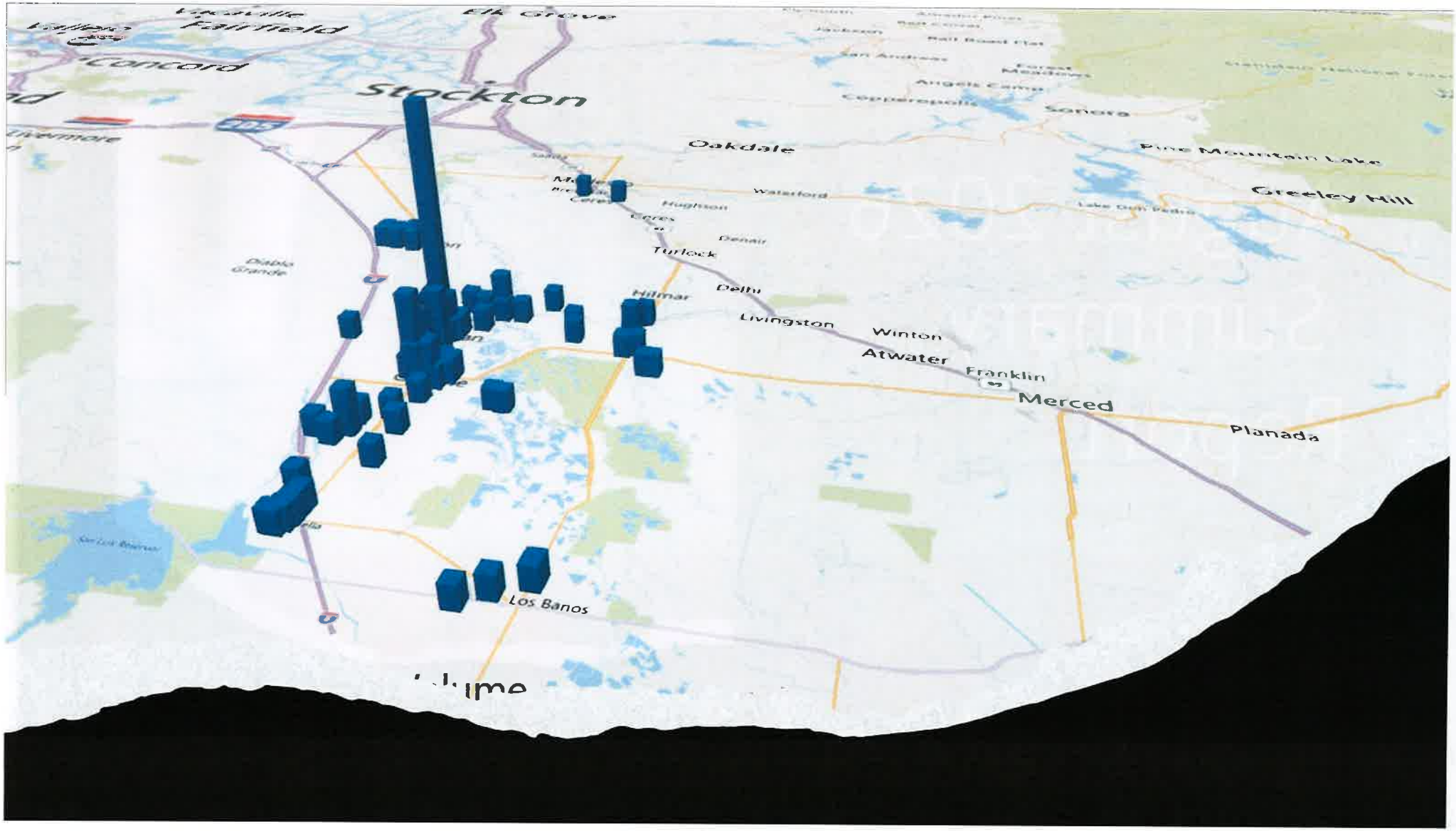

Hours Worked FY27 (if no PTO/SICK or other Coverage)
# of Hours
Open Shifts
2000
1800
1600
1400
1200
1000
800
600
400
200
0
10
8
6
4
2
0
7/3/2025
8/3/2025
9/3/2025
10/3/2025
11/3/2025
12/3/2025
1/3/2026
2/3/2026
3/3/2026
4/3/2026
5/3/2026
6/3/2026
7/3/2026
8/3/2026
9/3/2026
Payroll Ck Date
ttl hours
TTL HR Target
open shifts
Linear (ttl hours)
Linear (open shifts)


Santa Nella & Stevinson Volume
20
18
16
14
12
10
8
6
4
2
0
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
AMR startup merced
SANTA NELLA
STEVINSON


County Volume
140
120
100
80
60
40
20
0
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
mar
Apr
may
jun
jul
aug
AMR startup merced
Merced
Stanislaus


Response Volume FY 24-FY 26 YTD
250
200
150
100
50
0
July
August
September
October
November
December
January
February
March
April
May
June
FY25
FY26
FY27


FY 24 - 26 YTD Response / Transport
350
300
250
200
150
100
50
0
80%
70%
60%
50%
40%
30%
20%
10%
0%
JUL_23
AUG
SEP
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul_24
Aug
sep
oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul_25
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Response
Transport
% transport
% AMA
Linear (Response)
Linear (Transport)
Linear (% transport)
Linear (% AMA)


Stockton
Oakdale
Waterford
Hughson
Turlock
Denair
Hilmar
Delhi
Livingston
Winton
Atwater
Franklin
Merced
Planada
Los Banos
Greeley Hill
Pine Mountain Lake
Sonora
Angels Camp
Concord
Fairfield
Elk Grove
Tracy
Lathrop
Manteca
Ripon
Escalon
Modesto
Ceres
Patterson
Newman
Gustine
Diablo Grande
Lake Don Pedro

## Bank Balances (June 2026)

| | |
|---|---|
| TCB - Ambulance (5512) | $ 63,938.19 |
| TCB - Operations (5524) | $ 211,139.01 |
| TCB - Tax Account (5536) | $ - |
| MB (6541) | $ 507.38 |
| MB (7168) | $ 255,579.67 |
| MB (1566) | $ 34,771.01 |
| Bill.com - clearing | $ (4,383.95) |
| US Bank MMA | $ 15,265.58 |
| Total | $ 576,816.89 |

## Bank Balances (July 2026)

| | |
|---|---|
| TCB - Ambulance (5512) | $ 72,675.19 |
| TCB - Operations (5524) | $ 217,154.01 |
| TCB - Tax Account (5536) | $ - |
| MB (6541) | $ 497.39 |
| MB (7168) | $ 148,628.66 |
| MB (1566) | $ 33,495.41 |
| Bill.com - clearing | $ (4,384.00) |
| US Bank MMA | $ 15,265.58 |
| Total | $ 483,332.24 |

## Bank Balances (Aug 2026)

| | |
|---|---|
| TCB - Ambulance (5512) | $ 81,772.19 |
| TCB - Operations (5524) | $ 228,355.50 |
| TCB - Tax Account (5536) | $ - |
| MB (6541) | $ 487.40 |
| MB (7168) | $ 60,267.69 |
| MB (1566) | $ 14,987.51 |
| Bill.com - clearing | $ (3,273.93) |
| US Bank MMA | $ 15,265.58 |
| Total | $ 397,861.94 |

## Revenue (June 2026)

| | |
|---|---|
| Revenue | $ 645,533.00 |
| Contract Adjustments accrued @ 60% | $ 374,409.00 |
| Service Write Offs and Estimated Bad Debt 20% | $ 109,740.00 |
| Other | $ - |
| Net Revenue | $ 161,384.00 |
| Avg Net Revenue per Trip (On Amount Billed) | **1128.6** |

## Revenue (July 2026)

| | |
|---|---|
| Revenue | $ 583,792.00 |
| Contract Adjustments accrued @ 60% | $ 338,600.00 |
| Service Write Offs and Estimated Bad Debt 20% | $ 99,244.00 |
| Other | $ - |
| Net Revenue | $ 145,948.00 |
| Avg Net Revenue per Trip (On Amount Billed) | **992.8** |

## Revenue (Aug 2026) [3]

| | |
|---|---|
| Revenue | $ 573,301.00 |
| Contract Adjustments accrued @ 60% | $ 343,881.00 |
| Service Write Offs and Estimated Bad Debt 20% | $ 114,627.00 |
| Other | $ - |
| Net Revenue | $ 114,793.00 |
| Avg Net Revenue per Trip (On Amount Billed) | **889.9** |

*1003.8 3-mo avg*

## Payor Mix Summary (June 2026)

| | | | # of trips |
|---|---|---|---|
| Medicare | 39.2% | $252,859.00 | 58 |
| Medicaid | 16.5% | $106,649.00 | 26 |
| Commercial Insurance | 18.8% | $121,279.00 | 25 |
| Self Pay | 19.9% | $128,029.00 | 27 |
| Other | 5.6% | $36,109.00 | 11 |
| Total Net Revenue by Class | | $644,925.00 | 147 |
| # of Trips | 143 | | |

## Payor Mix Summary (July 2026)

| | | | # of trips |
|---|---|---|---|
| Medicare | 39.6% | $224,539.00 | 52 |
| Medicaid | 17.7% | $100,430.00 | 24 |
| Commercial Insurance | 21.4% | $121,220.00 | 29 |
| Self Pay | 19.3% | $109,533.00 | 26 |
| Other | 0.0% | $11,054.00 | 2 |
| Total Net Revenue by Class | 98.0% | $566,776.00 | 132 |
| # of Trips | 147 | | |

## Payor Mix Summary (Aug 2026) [6]

| | | | # of trips |
|---|---|---|---|
| Medicare | 41.1% | $239,229.00 | 52 |
| Medicaid | 15.2% | $88,283.00 | 21 |
| Commercial Insurance | 17.5% | $101,597.00 | 23 |
| Self Pay | 23.6% | $137,423.00 | 29 |
| Other | 2.6% | $15,376.00 | 4 |
| Total Net Revenue by Class | 100.0% | $581,818.00 | 129 |
| # of Trips | 129 | | |

## BUDGET vs YTD ACTUALS (August 2026)

| | Budget | Actuals | % |
|---|---|---|---|
| Ambulance Revenue | $ 1,040,000.00 | $ 1,157,093.00 | 111.3% |
| Allowances & Charge Offs | $ 780,000.00 | $ 896,352.00 | 114.9% |
| Total Net Revenue | $ 260,000.00 | $ 260,741.00 | 100.3% |
| **OPERATING EXP** | | | |
| Salaries & Wages [1] | $ 221,450.00 | $ 183,886.00 | 83.0% |
| Employee Benefits | $ 29,000.00 | $ 47,095.00 | 162.4% |
| Fees | $ 26,330.00 | $ 31,315.00 | 118.9% |
| Insurance | $ 36,354.00 | $ 34,498.00 [2] | 94.9% |
| Professional Services | $ 44,830.00 | $ 51,994.00 [4] | 116.0% |
| Supplies & Equipment | $ 15,050.00 | $ 10,388.00 | 69.0% |
| Total Operating Expenses | $ 436,890.00 | 410,684.00 | 94.0% |
| Other Income (Inc. Tax Revenue) | $ 300.00 | $ 15,718.00 [5] | 5239.3% |
| Total Net Income | $ (176,590.00) | $ (134,225.00) | -76.0% |

## Assets, Liabilities & Net Position (June 2026)

| | | |
|---|---|---|
| Total Assets | $ 1,999,981.00 | |
| Total Liabilities | $ 1,588,891.00 | 1.26 |
| Net Position | $ 411,090.00 | |

## Assets, Liabilities & Net Position (July 2026)

| | | |
|---|---|---|
| Total Assets | $1,883,571.00 | |
| Total Liabilities | $1,553,471.00 | 1.21 |
| Net Position | $ 330,100.00 | |

## Assets, Liabilities & Net Position (Aug 2026)

| | | |
|---|---|---|
| Total Assets | $ 1,781,688.0 | |
| Total Liabilities | $ 1,493,257.0 | 1.19 |
| Net Position | $288,431.00 | Assets to Liabilities |

| | | | | | |
|---|---|---|---|---|---|
| DIFFERENCE from Payor Mix vs Gross Revenue Charges | $608.00 | DIFFERENCE from Payor Mix vs Gross Revenue Charges | $17,016.00 | DIFFERENCE from Payor Mix vs Gross Revenue Charges | $ (8,527.00) [7] |




| Payor Category Level 1 | Payor Category Level 2 | Trip Volume | Gross Charges | Contractual Allowances | Net Charges | Revenue Adjustments | Payments | Write Offs | Refunds |
|---|---|---|---|---|---|---|---|---|---|
| Commercial | Blue Cross | 9 | $39,050 00 | $822 00 | $38,228 00 | $0 00 | $14,466 60 | $0 00 | |
| | Other Commercial | 13 | $59,107 00 | $4,240 41 | $54,866 59 | $0 00 | $3,727 17 | $0 00 | |
| | United Healthcare | 1 | $3,440 00 | $0 00 | $3,440 00 | $0 00 | $0 00 | $0 00 | |
| Commercial Total | | 23 | $101,597 00 | $5,062 41 | $96,534 59 | $0 00 | $18,193 77 | $0 00 | |
| Medicaid | Medicaid HMO | 21 | $88,203 00 | $48,845 19 | $39,357 81 | $0 00 | $4,533 47 | $65 00 | |
| Medicare | Medicare | 24 | $113,039 00 | $89,500 59 | $23,538 41 | $0 00 | $18,308 38 | $0 00 | |
| | Medicare HMO | 28 | $126,250 00 | $100,627 02 | $25,622 98 | $0 00 | $9,470 60 | $0 00 | |
| Medicare Total | | 52 | $239,289 00 | $190,127 61 | $49,161 39 | $0 00 | $27,778 98 | $0 00 | |
| Misc Government | Veterans Administration | 3 | $11,296 00 | $0 00 | $11,296 00 | $0 00 | $0 00 | $0 00 | |
| Other | Workers Compensation | 1 | $4,080 00 | $0 00 | $4,080 00 | $0 00 | $0 00 | $0 00 | |
| Self Pay | Self Pay | 29 | $137,423 00 | $0 00 | $137,423 00 | $0 00 | $0 00 | $3,949 00 | |
| Grand Total | | 129 | $581,888 00 | $244,035 21 | $337,852 79 | $0 00 | $50,506 22 | $4,014 00 | |

# West Side Community Healthcare District
## Statement of Financial Activities
### August 2026

| | Total | |
|---|---|---|
| | Aug 2026 | Jul 1 - Aug 31 2026 (YTD) |
| Income | | |
| Ambulance Revenue | | |
| 40000 Ambulance Rev | 573,135.00 | 1,156,926.98 |
| 40002 Ambulance Revenue - Other | 166.00 | 166.00 |
| **Total for Ambulance Revenue** | **$573,301.00** | **$1,157,092.98** |
| Contractual Allowances and Discounts | | |
| 41000 Contract Adjustments | -343,881.00 | -682,481.00 |
| 41020 Service Write-offs | -114,627.00 | -213,871.00 |
| **Total for Contractual Allowances and Discounts** | **-$458,508.00** | **-$896,352.00** |
| **Total for Income** | **$114,793.00** | **$260,740.98** |
| **Gross Profit** | **$114,793.00** | **$260,740.98** |
| Expenses | | |
| 50000 Advertising & Marketing | 1,241.65 | 1,527.45 |
| 50030 Dues & Subscriptions | 347.08 | 694.16 |
| 50050 Fees | | |
| 50049 Quality Assurance Fees (PP-IGT-GEMT) | 579.77 | 579.77 |
| 50052 Banking Fees | 1,405.12 | 3,421.23 |
| 50053 Billing Agency Fees | 5,783.36 | 11,438.63 |
| 50056 Stan County OES | | 5,092.00 |
| 50058 Health Dept Fees | | 4,752.00 |
| 50059 Dispatch Fees (AMR) | 6,031.46 | 6,031.46 |
| **Total for 50050 Fees** | **$13,799.71** | **$31,315.09** |
| 50060 Information Technology (IT) | | |
| 50061 IT Labor | 1,502.82 | 3,005.64 |
| 50062 Software | 162.00 | 607.67 |
| **Total for 50060 Information Technology (IT)** | **$1,664.82** | **$3,613.31** |
| 50074 Insurance (Business) | 17,248.78 | 34,497.56 |
| 50080 Interest Paid | 2,165.68 | 4,348.63 |
| 50094 Maintenance | 1,536.71 | 1,797.62 |
| 50091 Equipment - Medical | | 322.55 |
| 50092 Equipment - Non-Medical | 239.61 | 1,114.36 |
| 50093 Vehicle Maintenance | 203.36 | 203.36 |
| **Total for 50094 Maintenance** | **$1,979.68** | **$3,437.89** |
| 50100 Meals & Entertainment | | 30.73 |
| 50110 Miscellaneous - Reimbursable Expenses | | 250.00 |
| 52009 Payroll Fees | 259.19 | 505.65 |
| 53001 Professional Services (Contractual) | | 295.60 |

| | | |
|---|---|---|
| 53000 Accounting | 11,255.00 | 36,010.00 |
| 53002 Legal | 3,671.98 | 8,389.02 |
| 53004 Professional - Other | | |
| 53008 Human Resources | 2,799.00 | 2,799.00 |
| **Total for 53004 Professional - Other** | **$2,799.00** | **$2,799.00** |
| 53009 Stipends - Board Members | | 500.00 |
| Contractors | 2,000.00 | 4,000.00 |
| **Total for 53001 Professional Services (Contractual)** | **$19,725.98** | **$51,993.62** |
| 53020 Rent & Lease | 1,625.00 | 3,250.00 |
| 53050 Repairs | | |
| 53053 Vehicle Repairs | | 11,902.60 |
| **Total for 53050 Repairs** | **$0.00** | **$11,902.60** |
| 53060 Supplies & Small Equipment | -223.96 | 1,269.89 |
| 53061 Crew Quarters Expenses | 304.10 | 326.73 |
| 53064 Medical Supplies | 3,182.78 | 5,112.33 |
| 53072 Medical - Drugs | 207.88 | 207.88 |
| **Total for 53064 Medical Supplies** | **$3,390.66** | **$5,320.21** |
| 53066 Office Supplies/Expenses | 362.14 | 760.88 |
| 53069 Uniforms | | 468.05 |
| Purchased Services | | |
| 53068 Oxygen | 1,100.52 | 2,242.04 |
| **Total for Purchased Services** | **$1,100.52** | **$2,242.04** |
| **Total for 53060 Supplies & Small Equipment** | **$4,933.46** | **$10,387.80** |
| 53080 Taxes & Licenses | | 10,136.00 |
| 53110 Utilities | 263.19 | 516.74 |
| 53112 Gas & Electric Newman | 1,195.43 | 2,304.84 |
| 53113 Internet | 681.70 | 1,589.22 |
| 53114 Telephone | 480.99 | 961.98 |
| 53116 Utilities - Other (Biohazard Removal) | | 307.00 |
| **Total for 53110 Utilities** | **$2,621.31** | **$5,679.78** |
| Auto | | |
| 50010 Fuel | 2,347.80 | 6,132.23 |
| **Total for Auto** | **$2,347.80** | **$6,132.23** |
| Employee Benefits | | |
| 50040 457(b) Co-Match | 7,116.14 | 8,424.91 |
| 50041 Aflac | 1,842.57 | 2,993.85 |
| 50042 Insurance - Group Health/Dental | 22,332.04 | 35,676.72 |
| **Total for Employee Benefits** | **$31,290.75** | **$47,095.48** |
| Payroll (Personnel Services) | | 1,500.00 |
| 52002 Payroll Taxes | | |
| 52005 Payroll Taxes - Department 200 | | |
| 52006 FED FUTA | 14.44 | 52.93 |
| 52007 FED MEDCARE - ER | 853.38 | 2,063.24 |

| | | |
|---|---|---|
| 52008 FED SOCSEC- ER | 3,649.02 | 8,822.24 |
| **Total for 52005 Payroll Taxes - Department 200** | **$4,516.84** | **$10,938.41** |
| Payroll Taxes - Department 100 | | |
| 52003 FED MEDCARE- ER | 200.86 | 479.95 |
| 52004 FED SOCSEC - ER | 858.86 | 2,052.27 |
| **Total for Payroll Taxes - Department 100** | **$1,059.72** | **$2,532.22** |
| **Total for 52002 Payroll Taxes** | **$5,576.56** | **$13,470.63** |
| Salaries | | |
| Payroll Expenses - Department 100 | | |
| 52052 FED FUTA | 16.56 | 30.38 |
| 52054 Regular | 13,954.63 | 33,347.12 |
| **Total for Payroll Expenses - Department 100** | **$13,971.19** | **$33,377.50** |
| Payroll Expenses - Department 200 | | |
| 52056 Holdover Reg DT | 92.63 | 111.23 |
| 52057 Holiday | | 3,042.24 |
| 52058 Holiday OT | | 224.55 |
| 52059 Mandate hours | | -272.01 |
| 52061 Overtime | 23,432.25 | 53,267.04 |
| 52062 PTO | 2,613.71 | 338.47 |
| 52063 PTO Overtime | 1,089.50 | 3,567.79 |
| 52064 Regular | 31,215.32 | 72,523.31 |
| 52066 Sick | | 643.72 |
| 52067 Standby | 456.86 | 821.87 |
| 52073 Union Dues | | 0.02 |
| 52074 Mandating Hours | | 1,269.36 |
| **Total for Payroll Expenses - Department 200** | **$58,900.27** | **$135,537.59** |
| **Total for Salaries** | **$72,871.46** | **$168,915.09** |
| **Total for Payroll (Personnel Services)** | **$78,448.02** | **$183,885.72** |
| **Total for Expenses** | **$179,698.91** | **$410,683.70** |
| **Net Operating Income** | **-$64,905.91** | **-$149,942.72** |
| Other Income | | |
| 45000 Interest Earned | 0.01 | 0.02 |
| 45020 TAX REVENUE | 11,669.03 | 15,718.02 |
| **Total for Other Income** | **$11,669.04** | **$15,718.04** |
| **Net Other Income** | **$11,669.04** | **$15,718.04** |
| **Net Income** | **-$53,236.87** | **-$134,224.68** |

# Budget vs. Actuals_Budget_FY27_P&L__Report

July-August, 2026

| | Aug 2026 | | | | Total | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual | Budget | Over budget by | Percent of budget | Actual | Budget | Over budget by | Percent of budget |
| Income | | | | | | | | |
| Ambulance Revenue | | 520,000 | -520,000 | 0.0% | | $1,040,000 | -$1,040,000 | 0.0% |
| 40000 Ambulance Rev | 573,135 | | 573,135 | | $1,156,927 | | $1,156,927 | |
| 40002 Ambulance Revenue - Other | 166 | | 166 | | $166 | | $166 | |
| **Total for Ambulance Revenue** | **573,301** | **520,000** | **53,301** | **110.3%** | **$1,157,093** | **$1,040,000** | **$117,093** | **111.3%** |
| Contractual Allowances and Discounts | | | | | | | | |
| 41000 Contract Adjustments | -343,881 | -315,000 | -28,881 | 109.2% | -$682,481 | -$630,000 | -$52,481 | 108.3% |
| 41020 Service Write-offs | -114,627 | -75,000 | -39,627 | 152.8% | -$213,871 | -$150,000 | -$63,871 | 142.6% |
| **Total for Contractual Allowances and Discounts** | **-458,508** | **-390,000** | **-68,508** | **117.6%** | **-$896,352** | **-$780,000** | **-$116,352** | **114.9%** |
| **Total for Income** | **114,793** | **130,000** | **-15,207** | **88.3%** | **$260,741** | **$260,000** | **$741** | **100.3%** |
| **Gross Profit** | **114,793** | **130,000** | **-15,207** | **88.3%** | **$260,741** | **$260,000** | **$741** | **100.3%** |
| Expenses | | | | | | | | |
| 50000 Advertising & Marketing | 1,242 | 125 | 1,117 | 993.3% | $1,527 | $250 | $1,277 | 611.0% |
| 50015 Charitable Donation | | 375 | -375 | 0.0% | | $750 | -$750 | 0.0% |
| 50020 Depreciation Expense | | 11,078 | -11,078 | 0.0% | | $22,156 | -$22,156 | 0.0% |
| 50030 Dues & Subscriptions | 347 | | 347 | | $694 | | $694 | |
| 50050 Fees | | 725 | -725 | 0.0% | | $1,450 | -$1,450 | 0.0% |
| 50049 Quality Assurance Fees (PP-IGT-GEMT) | 580 | | 580 | | $580 | | $580 | |
| 50052 Banking Fees | 1,405 | 2,000 | -595 | 70.3% | $3,421 | $4,000 | -$579 | 85.5% |
| 50053 Billing Agency Fees | 5,783 | 5,500 | 283 | 105.2% | $11,439 | $11,000 | $439 | 104.0% |
| 50055 Association Fees | | 75 | -75 | 0.0% | | $150 | -$150 | 0.0% |
| 50056 Stan County OES | | 500 | -500 | 0.0% | $5,092 | $1,000 | $4,092 | 509.2% |
| 50058 Health Dept Fees | | 365 | -365 | 0.0% | $4,752 | $730 | $4,022 | 651.0% |
| 50059 Dispatch Fees (AMR) | 6,031 | 4,000 | 2,031 | 150.8% | $6,031 | $8,000 | -$1,969 | 75.4% |
| **Total for 50050 Fees** | **13,800** | **13,165** | **635** | **104.8%** | **$31,315** | **$26,330** | **$4,985** | **118.9%** |
| 50060 Information Technology (IT) | | | | | | | | |
| 50061 IT Labor | 1,503 | 1,650 | -147 | 91.1% | $3,006 | $3,300 | -$294 | 91.1% |
| 50062 Software | 162 | 1,100 | -938 | 14.7% | $608 | $2,200 | -$1,592 | 27.6% |
| **Total for 50060 Information Technology (IT)** | **1,665** | **2,750** | **-1,085** | **60.5%** | **$3,613** | **$5,500** | **-$1,887** | **65.7%** |
| 50074 Insurance (Business) | 17,249 | | 17,249 | | $34,498 | | $34,498 | |
| 50070 Allianz (Ambulance Content Ins) | | 782 | -782 | 0.0% | | $1,564 | -$1,564 | 0.0% |
| 50071 Directors & Officers (D&O) Insurance | | 1,536 | -1,536 | 0.0% | | $3,072 | -$3,072 | 0.0% |
| 50073 Auto Liability | | 2,816 | -2,816 | 0.0% | | $5,632 | -$5,632 | 0.0% |
| 50075 Workers Compensation Ins | | 8,335 | -8,335 | 0.0% | | $16,670 | -$16,670 | 0.0% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 50076 General & Professional Liability INS | | 3,477 | -3,477 | 0.0% | | $6,954 | -$6,954 | 0.0% |
| 50078 Property Insurance (Inland Marine ) | | 1,231 | -1,231 | 0.0% | | $2,462 | -$2,462 | 0.0% |
| **Total for 50074 Insurance (Business)** | **17,249** | **18,177** | **-928** | **94.9%** | **$34,498** | **$36,354** | **-$1,856** | **94.9%** |
| 50080 Interest Paid | 2,166 | 3,250 | -1,084 | 66.6% | $4,349 | $6,500 | -$2,151 | 66.9% |
| 50094 Maintenance | 1,537 | 225 | 1,312 | 683.0% | $1,798 | $450 | $1,348 | 399.5% |
| 50090 Building Maintenance | | 125 | -125 | 0.0% | | $250 | -$250 | 0.0% |
| 50091 Equipment - Medical | | 550 | -550 | 0.0% | $323 | $1,100 | -$777 | 29.3% |
| 50092 Equipment - Non-Medical | 240 | 410 | -170 | 58.4% | $1,114 | $820 | $294 | 135.9% |
| 50093 Vehicle Maintenance | 203 | 300 | -97 | 67.8% | $203 | $600 | -$397 | 33.9% |
| **Total for 50094 Maintenance** | **1,980** | **1,610** | **370** | **123.0%** | **$3,438** | **$3,220** | **$218** | **106.8%** |
| 50100 Meals & Entertainment | | 100 | -100 | 0.0% | $31 | $200 | -$169 | 15.4% |
| 50110 Miscellaneous - Reimbursable Expenses | | 225 | -225 | 0.0% | $250 | $450 | -$200 | 55.6% |
| 52009 Payroll Fees | 259 | 300 | -41 | 86.4% | $506 | $600 | -$94 | 84.3% |
| 53001 Professional Services (Contractual) | | 115 | -115 | 0.0% | $296 | $230 | $66 | 128.5% |
| 53000 Accounting | 11,255 | 11,500 | -245 | 97.9% | $36,010 | $23,000 | $13,010 | 156.6% |
| 53002 Legal | 3,672 | 4,500 | -828 | 81.6% | $8,389 | $9,000 | -$611 | 93.2% |
| 53004 Professional - Other | | | | | | | | |
| 53005 Auditor | | 2,500 | -2,500 | 0.0% | | $5,000 | -$5,000 | 0.0% |
| 53006 Medical Director Fees | | 2,000 | -2,000 | 0.0% | | $4,000 | -$4,000 | 0.0% |
| 53007 NBS | | 1,000 | -1,000 | 0.0% | | $2,000 | -$2,000 | 0.0% |
| 53008 Human Resources | 2,799 | 300 | 2,499 | 933.0% | $2,799 | $600 | $2,199 | 466.5% |
| **Total for 53004 Professional - Other** | **2,799** | **5,800** | **-3,001** | **48.3%** | **$2,799** | **$11,600** | **-$8,801** | **24.1%** |
| 53009 Stipends - Board Members | | 500 | -500 | 0.0% | $500 | $1,000 | -$500 | 50.0% |
| Contractors | 2,000 | | 2,000 | | $4,000 | | $4,000 | |
| **Total for 53001 Professional Services (Contractual)** | **19,726** | **22,415** | **-2,689** | **88.0%** | **$51,994** | **$44,830** | **$7,164** | **116.0%** |
| 53020 Rent & Lease | 1,625 | 1,625 | 0 | 100.0% | $3,250 | $3,250 | $0 | 100.0% |
| 53030 Pest Control | | 25 | -25 | 0.0% | | $50 | -$50 | 0.0% |
| 53050 Repairs | | 750 | -750 | 0.0% | | $1,500 | -$1,500 | 0.0% |
| 53053 Vehicle Repairs | | 3,000 | -3,000 | 0.0% | $11,903 | $6,000 | $5,903 | 198.4% |
| **Total for 53050 Repairs** | **0** | **3,750** | **-3,750** | **0.0%** | **$11,903** | **$7,500** | **$4,403** | **158.7%** |
| 53060 Supplies & Small Equipment | -224 | 650 | -874 | -34.5% | $1,270 | $1,300 | -$30 | 97.7% |
| 53061 Crew Quarters Expenses | 304 | 175 | 129 | 173.8% | $327 | $350 | -$23 | 93.4% |
| 53064 Medical Supplies | 3,183 | 4,000 | -817 | 79.6% | $5,112 | $8,000 | -$2,888 | 63.9% |
| 53072 Medical - Drugs | 208 | | 208 | | $208 | | $208 | |
| **Total for 53064 Medical Supplies** | **3,391** | **4,000** | **-609** | **84.8%** | **$5,320** | **$8,000** | **-$2,680** | **66.5%** |
| 53066 Office Supplies/Expenses | 362 | 550 | -188 | 65.8% | $761 | $1,100 | -$339 | 69.2% |
| 53069 Uniforms | | 675 | -675 | 0.0% | $468 | $1,350 | -$882 | 34.7% |
| Equipment | | | | | | | | |
| 53073 Oxygen - Use | | 1,000 | -1,000 | 0.0% | | $2,000 | -$2,000 | 0.0% |
| **Total for Equipment** | **0** | **1,000** | **-1,000** | **0.0%** | **$0** | **$2,000** | **-$2,000** | **0.0%** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Purchased Services | | | | | | | | |
| 53068 Oxygen | 1,101 | 475 | 626 | 231.7% | $2,242 | $950 | $1,292 | 236.0% |
| **Total for Purchased Services** | **1,101** | **475** | **626** | **231.7%** | **$2,242** | **$950** | **$1,292** | **236.0%** |
| **Total for 53060 Supplies & Small Equipment** | **4,933** | **7,525** | **-2,592** | **65.6%** | **$10,388** | **$15,050** | **-$4,662** | **69.0%** |
| 53080 Taxes & Licenses | | 1,100 | -1,100 | 0.0% | $10,136 | $2,200 | $7,936 | 460.7% |
| 53110 Utilities | 263 | 275 | -12 | 95.7% | $517 | $550 | -$33 | 94.0% |
| 53112 Gas & Electric Newman | 1,195 | 1,100 | 95 | 108.7% | $2,305 | $2,200 | $105 | 104.8% |
| 53113 Internet | 682 | 675 | 7 | 101.0% | $1,589 | $1,350 | $239 | 117.7% |
| 53114 Telephone | 481 | 500 | -19 | 96.2% | $962 | $1,000 | -$38 | 96.2% |
| 53116 Utilities - Other (Biohazard Removal) | | 125 | -125 | 0.0% | $307 | $250 | $57 | 122.8% |
| **Total for 53110 Utilities** | **2,621** | **2,675** | **-54** | **98.0%** | **$5,680** | **$5,350** | **$330** | **106.2%** |
| Auto | | | | | | | | |
| 50010 Fuel | 2,348 | 2,750 | -402 | 85.4% | $6,132 | $5,500 | $632 | 111.5% |
| **Total for Auto** | **2,348** | **2,750** | **-402** | **85.4%** | **$6,132** | **$5,500** | **$632** | **111.5%** |
| Employee Benefits | | | | | | | | |
| 50040 457(b) Co-Match | 7,116 | 4,200 | 2,916 | 169.4% | $8,425 | $8,400 | $25 | 100.3% |
| 50041 Aflac | 1,843 | 1,800 | 43 | 102.4% | $2,994 | $3,600 | -$606 | 83.2% |
| 50042 Insurance - Group Health/Dental | 22,332 | 8,500 | 13,832 | 262.7% | $35,677 | $17,000 | $18,677 | 209.9% |
| **Total for Employee Benefits** | **31,291** | **14,500** | **16,791** | **215.8%** | **$47,095** | **$29,000** | **$18,095** | **162.4%** |
| Payroll (Personnel Services) | | 75 | -75 | 0.0% | $1,500 | $150 | $1,350 | 1,000.0% |
| 52002 Payroll Taxes | | | | | | | | |
| 52005 Payroll Taxes - Department 200 | | 6,800 | -6,800 | 0.0% | | $13,600 | -$13,600 | 0.0% |
| 52006 FED FUTA | 14 | | 14 | | $53 | | $53 | |
| 52007 FED MEDCARE - ER | 853 | | 853 | | $2,063 | | $2,063 | |
| 52008 FED SOCSEC- ER | 3,649 | | 3,649 | | $8,822 | | $8,822 | |
| **Total for 52005 Payroll Taxes - Department 200** | **4,517** | **6,800** | **-2,283** | **66.4%** | **$10,938** | **$13,600** | **-$2,662** | **80.4%** |
| Payroll Taxes - Department 100 | | 1,350 | -1,350 | 0.0% | | $2,700 | -$2,700 | 0.0% |
| 52003 FED MEDCARE- ER | 201 | | 201 | | $480 | | $480 | |
| 52004 FED SOCSEC - ER | 859 | | 859 | | $2,052 | | $2,052 | |
| **Total for Payroll Taxes - Department 100** | **1,060** | **1,350** | **-290** | **78.5%** | **$2,532** | **$2,700** | **-$168** | **93.8%** |
| **Total for 52002 Payroll Taxes** | **5,577** | **8,150** | **-2,573** | **68.4%** | **$13,471** | **$16,300** | **-$2,829** | **82.6%** |
| Salaries | | | | | | | | |
| Payroll Expenses - Department 100 | | 17,500 | -17,500 | 0.0% | | $35,000 | -$35,000 | 0.0% |
| 52052 FED FUTA | 17 | | 17 | | $30 | | $30 | |
| 52054 Regular | 13,955 | | 13,955 | | $33,347 | | $33,347 | |
| **Total for Payroll Expenses - Department 100** | **13,971** | **17,500** | **-3,529** | **79.8%** | **$33,378** | **$35,000** | **-$1,623** | **95.4%** |
| Payroll Expenses - Department 200 | | 85,000 | -85,000 | 0.0% | | $170,000 | -$170,000 | 0.0% |
| 52056 Holdover Reg DT | 93 | | 93 | | $111 | | $111 | |
| 52057 Holiday | | | | | $3,042 | | $3,042 | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 52058 Holiday OT | | | | | $225 | | $225 | |
| 52059 Mandate hours | | | | | -$272 | | -$272 | |
| 52061 Overtime | 23,432 | | 23,432 | | $53,267 | | $53,267 | |
| 52062 PTO | 2,614 | | 2,614 | | $338 | | $338 | |
| 52063 PTO Overtime | 1,090 | | 1,090 | | $3,568 | | $3,568 | |
| 52064 Regular | 31,215 | | 31,215 | | $72,523 | | $72,523 | |
| 52066 Sick | | | | | $644 | | $644 | |
| 52067 Standby | 457 | | 457 | | $822 | | $822 | |
| 52073 Union Dues | | | | | $0 | | $0 | |
| 52074 Mandating Hours | | | | | $1,269 | | $1,269 | |
| **Total for Payroll Expenses - Department 200** | **58,900** | **85,000** | **-26,100** | **69.3%** | **$135,538** | **$170,000** | **-$34,462** | **79.7%** |
| **Total for Salaries** | **72,871** | **102,500** | **-29,629** | **71.1%** | **$168,915** | **$205,000** | **-$36,085** | **82.4%** |
| **Total for Payroll (Personnel Services)** | **78,448** | **110,725** | **-32,277** | **70.9%** | **$183,886** | **$221,450** | **-$37,564** | **83.0%** |
| Travel | | | | | | | | |
| 53010 Lodging | | 200 | -200 | 0.0% | | $400 | -$400 | 0.0% |
| **Total for Travel** | **0** | **200** | **-200** | **0.0%** | **$0** | **$400** | **-$400** | **0.0%** |
| **Total for Expenses** | **179,699** | **218,445** | **-38,746** | **82.3%** | **$410,684** | **$436,890** | **-$26,206** | **94.0%** |
| **Net Operating Income** | -64,906 | -88,445 | **23,539** | **73.4%** | -$149,943 | -$176,890 | **$26,947** | **84.8%** |
| Other Income | | | | | | | | |
| 45000 Interest Earned | 0 | | 0 | | $0 | | $0 | |
| 45010 Other Miscellaneous Income | | 150 | -150 | 0.0% | | $300 | -$300 | 0.0% |
| 45020 TAX REVENUE | 11,669 | | 11,669 | | $15,718 | | $15,718 | |
| **Total for Other Income** | **11,669** | **150** | **11,519** | **7,779.4%** | **$15,718** | **$300** | **$15,418** | **5,239.4%** |
| **Net Other Income** | **11,669** | **150** | **11,519** | **7,779.4%** | **$15,718** | **$300** | **$15,418** | **5,239.4%** |
| **Net Income** | -53,237 | -88,295 | **35,058** | **60.3%** | -$134,225 | -$176,590 | **$42,365** | **76.0%** |

# West Side Community Healthcare District

Expenses by Vendor Summary
August 2026

| | Total |
|---|---|
| 4 Imprint | 1,054.14 |
| Ace Hardware | 45.93 |
| ADP | -20,242.42 |
| ADP - Net Pay | 90,852.62 |
| ADP - Payroll Tax | 7,062.01 |
| Aflac | 2,073.87 |
| Alad Tec | 347.08 |
| Amazon.com | 357.28 |
| AMR | 6,031.46 |
| Analysis Treasury Charges | 91.93 |
| AppFolio Inc. | 4.98 |
| At&T Mobility | 480.99 |
| Beta Healthcare Group | 17,248.78 |
| Bound Tree Medical | 1,146.34 |
| California Choice Benefit Administrators | 23,135.74 |
| California Employers Association | 2,799.00 |
| Casey Logistics Inc | 67.24 |
| City of Newman | 263.19 |
| Comcast | 681.70 |
| Department of Health Care Services | 579.77 |
| Greenland Holdings LLC | 11,255.00 |
| Jorgensen Co | 203.36 |
| Kansas State Bank | 630.01 |
| Life Assist | 957.44 |
| Linde Gas & Equipment Inc. | 1,100.52 |
| McKesson | 1,286.88 |
| Mechanics Bank | 10.00 |
| Mid Valley IT Inc | 1,664.82 |
| Nob Hill Foods | 58.60 |
| PG&E | 1,195.43 |
| Quick Med Claims | 5,783.36 |
| Robert Donovan | 2,000.00 |
| Rosco Vision Systems | 81.68 |
| Shred-IT USA | 248.97 |
| Stephens & Borrelli, Inc. | 1,625.00 |
| Target | 75.73 |
| Ten-Four Communications | 1,231.07 |
| U.S. Bank | 1,535.67 |
| U.S. Bank Equipment Finance | 239.61 |
| USIO Credit Card Processing | 1,298.21 |
| Valic | 7,116.14 |
| Van De Pol | 2,347.80 |
| Wanger Jones Helsley PC | 3,671.98 |
| **TOTAL** | **$179,698.91** |

# West Side Community Healthcare District
## Statement of Financial Position
### As of Aug 31, 2026

| | Jun 2026 | Jul 2026 | Aug 2026 |
|---|---|---|---|
| Assets | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| 10001 Bill.com Money Out Clearing | -918.72 | -3,273.93 | -3,273.93 |
| 10010 Mechanics Bank - Money Market (6541) | 507.38 | 497.39 | 487.40 |
| 10011 Mechanics Bank - Operations Account (1566) | 34,771.01 | 33,495.41 | 14,987.51 |
| 10012 Mechanics Bank - Tax Account (7168) | 255,579.67 | 148,628.66 | 60,297.69 |
| 10020 TRICOUNTIES - AMBULANCE - 5512 | 63,938.19 | 72,675.19 | 81,772.19 |
| 10022 TRICOUNTIES - OPERATIONS - 5524 | 211,139.01 | 217,154.01 | 228,355.50 |
| 10023 TRICOUNTIES - TAX ACCOUNT - 5536 | 0.00 | 0.00 | 0.00 |
| 10024 US Bank Money Market -4000 | 15,265.58 | 15,265.58 | 15,265.58 |
| Bill.com Money In Clearing | 0.00 | 0.00 | 0.00 |
| **Total for Bank Accounts** | **580,282.12** | **484,442.31** | **397,891.94** |
| Accounts Receivable | | | |
| 12000 Accounts Receivable-Ambulance | 2,459,187.51 | 2,503,232.84 | 2,714,116.82 |
| 12100 Allowance Uncollected & Reduced Accounts | -1,903,622.85 | -1,946,818.55 | -2,147,776.18 |
| **Total for 12000 Accounts Receivable-Ambulance** | **555,564.66** | **556,414.29** | **566,340.64** |
| 12200 Other Accounts Receivable (A/R) | 0.00 | 0.00 | 0.00 |
| Hospital Sale Promissory Note | 0.00 | 0.00 | 0.00 |
| **Total for 12200 Other Accounts Receivable (A/R)** | **0.00** | **0.00** | **0.00** |
| **Total for Accounts Receivable** | **555,564.66** | **556,414.29** | **566,340.64** |
| Other Current Assets | | | |
| 1230 - Contractual Allowances Clearing | 50,000.00 | 50,000.00 | 50,000.00 |
| 13505 Deposits Clearing Account - QMC | -97,252.25 | -119,195.60 | -156,120.41 |
| 13520 Prepaid Contracts | 404.49 | 323.58 | 242.67 |
| 13540 Prepaid Insurance | 25,057.99 | 25,057.99 | 25,057.99 |
| 13560 Prepaid Subscriptions | 647.08 | 1,341.25 | 994.17 |
| Deposit-Retainers | 30,000.00 | 30,000.00 | 30,000.00 |
| Deposits Clearing Account - Outstanding Deposits | 0.00 | 0.00 | 0.00 |
| Payroll Receivables | 0.00 | 0.00 | 0.00 |
| Prepaid Health Insurance | 0.00 | 0.00 | 0.00 |
| Prepaid Property Tax | 0.00 | 0.00 | 0.00 |
| Uncategorized Asset | 0.00 | 0.00 | 0.00 |
| Undeposited Funds | 0.00 | 0.00 | 0.00 |
| **Total for Other Current Assets** | **8,857.31** | **-12,472.78** | **-49,825.58** |
| **Total for Current Assets** | **1,144,704.09** | **1,028,383.82** | **914,407.00** |
| Fixed Assets | | | |
| 16000 Buildings & Equipment | 532,835.59 | 532,835.59 | 533,362.00 |

| | | | |
|---|---|---|---|
| 16500 Accumulated Depreciation | -496,862.66 | -496,862.66 | -496,862.66 |
| **Total for 16000 Buildings & Equipment** | **35,972.93** | **35,972.93** | **36,499.34** |
| 16120 531 Hills Ferry Rd-Property | 401,449.00 | 401,449.00 | 401,449.00 |
| 16125 Accumulated Depreciation | -76,281.86 | -76,281.86 | -76,281.86 |
| 16130 Furniture & Fixtures | 9,261.08 | 9,261.08 | 9,261.08 |
| 16140 Leasehold Improvements | 360,991.38 | 360,991.38 | 360,991.38 |
| **Total for 16120 531 Hills Ferry Rd-Property** | **695,419.60** | **695,419.60** | **695,419.60** |
| Vehicles | | | |
| 16150 Zeronox Electric Vehicles (3) | 58,237.94 | 58,237.94 | 58,237.94 |
| 16530 Accumulated Depreciation | -51,443.39 | -51,443.39 | -51,443.39 |
| **Total for 16150 Zeronox Electric Vehicles (3)** | **6,794.55** | **6,794.55** | **6,794.55** |
| Ambulance Vehicle (003-0783079-300) | | | |
| 16100 Original cost | 114,567.88 | 114,567.88 | 114,567.88 |
| 16510 Depreciation | -114,567.88 | -114,567.88 | -114,567.88 |
| **Total for Ambulance Vehicle (003-0783079-300)** | **0.00** | **0.00** | **0.00** |
| Ambulance Vehicle (003-0783079-301) | | | |
| 16110 Original cost | 114,567.88 | 114,567.88 | 114,567.88 |
| 16520 Depreciation | -114,567.88 | -114,567.88 | -114,567.88 |
| **Total for Ambulance Vehicle (003-0783079-301)** | **0.00** | **0.00** | **0.00** |
| Ambulance Vehicle 2016 Braun #1 | | | |
| 16160 Original Cost | 58,500.00 | 58,500.00 | 58,500.00 |
| **Total for Ambulance Vehicle 2016 Braun #1** | **58,500.00** | **58,500.00** | **58,500.00** |
| Ambulance Vehicle 2016 Braun #2 | | | |
| 16170 Original Cost | 58,500.00 | 58,500.00 | 58,500.00 |
| **Total for Ambulance Vehicle 2016 Braun #2** | **58,500.00** | **58,500.00** | **58,500.00** |
| **Total for Vehicles** | **123,794.55** | **123,794.55** | **123,794.55** |
| **Total for Fixed Assets** | **855,187.08** | **855,187.08** | **855,713.49** |
| Other Assets | | | |
| Accumulated Amortization | 0.00 | 0.00 | 0.00 |
| Loan Costs | 0.00 | 0.00 | 0.00 |
| **Total for Other Assets** | **0.00** | **0.00** | **0.00** |
| **Total for Assets** | **1,999,891.17** | **1,883,570.90** | **1,770,120.49** |
| Liabilities and Equity | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 20000 Accounts Payable (A/P) | 484,821.96 | 500,457.27 | 468,556.51 |
| **Total for Accounts Payable** | **484,821.96** | **500,457.27** | **468,556.51** |
| Credit Cards | | | |
| 20005 Mechanics Bank Credit Card x4180 | 2,956.55 | 2,495.77 | 0.00 |
| **Total for Credit Cards** | **2,956.55** | **2,495.77** | **0.00** |
| Other Current Liabilities | | | |
| 20010 Interest Payable | 15,525.00 | 15,525.00 | 15,525.00 |

| | | | |
|---|---|---|---|
| 21000 Accrued Payroll | 43,178.89 | 20,501.61 | 0.00 |
| 21020 PTO Accruals | 59,161.22 | 52,404.70 | 52,404.70 |
| 21025 Payroll Tax | 15,702.60 | 0.00 | 0.00 |
| 21026 Payroll Garnishments | 72.46 | 0.00 | 0.00 |
| 21030 457(B) Retirement Plan Liabilities | 0.00 | 0.00 | 0.00 |
| Payroll Salaries | 0.00 | 0.00 | 0.00 |
| Sick PTO Accruals | 0.00 | 0.00 | 0.00 |
| Union Dues Liabilities | 0.00 | 0.00 | 0.00 |
| **Total for 21000 Accrued Payroll** | **118,115.17** | **72,906.31** | **52,404.70** |
| 25015 Contracts Payable | 0.00 | 0.00 | 0.00 |
| Other Liabilities | 0.00 | 0.00 | 0.00 |
| **Total for Other Current Liabilities** | **133,640.17** | **88,431.31** | **67,929.70** |
| **Total for Current Liabilities** | **621,418.68** | **591,384.35** | **536,486.21** |
| Long-term Liabilities | | | |
| 25020 TCF National Bank (003-0783079-300) | 0.00 | 0.00 | 0.00 |
| 25021 TCF National Bank (003-0783079-301) | 0.00 | 0.00 | 0.00 |
| 25030 First Foundation Bank - Loan | 537,983.41 | 535,650.08 | 533,316.75 |
| 25031 First Foundation Bank 2024 - Loan | 318,279.75 | 318,279.75 | 318,279.75 |
| 25032 Kansas State Bank Loan | 111,121.80 | 108,157.00 | 105,174.93 |
| Community Leasing Partners (61810) | 0.00 | 0.00 | 0.00 |
| MECHANICS BANK - PPP loan | 0.00 | 0.00 | 0.00 |
| **Total for Long-term Liabilities** | **967,384.96** | **962,086.83** | **956,771.43** |
| **Total for Liabilities** | **1,588,803.64** | **1,553,471.18** | **1,493,257.64** |
| Equity | | | |
| Opening Balance Equity | 0.00 | 0.00 | 0.00 |
| 30000 Retained Earnings | 337,036.25 | 411,087.53 | 411,087.53 |
| Net Income | 74,051.28 | -80,987.81 | -134,224.68 |
| **Total for Equity** | **411,087.53** | **330,099.72** | **276,862.85** |
| **Total for Liabilities and Equity** | **1,999,891.17** | **1,883,570.90** | **1,770,120.49** |