

# **Exhibit “A”**

**WINNIE-STOWELL HOSPITAL DISTRICT  
WINNIE, TEXAS**

**DRAFT - FOR DISCUSSION PURPOSES ONLY**

**AS OF AND FOR THE YEARS ENDED  
DECEMBER 31, 2021 AND 2020**



## INDEPENDENT AUDITOR'S REPORT

Board of Directors and Management  
Winnie-Stowell Hospital District  
Winnie, Texas

We have audited the accompanying financial statements of Winnie-Stowell Hospital District (the "District"), as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Winnie-Stowell Hospital District's statements of net position, and the related statements of revenues, expenses, and changes in net position, and cash flows.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Winnie-Stowell Hospital District as of December 31, 2021 and 2020, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

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

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

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

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Winnie-Stowell Hospital District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Winnie-Stowell Hospital District's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management discussion and analysis on pages A-1 through A-4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for

consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

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

**WINNIE-STOWELL HOSPITAL DISTRICT**  
**STATEMENTS OF NET POSITION**  
**DECEMBER 31, 2021 AND 2020**

<b>ASSETS:</b>	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 21,470,809	\$ 11,079,682
Short-Term Investments	6,020,261	6,109,405
Assets Restricted by Contributors or Grantors	2,078	2,060
Patient Accounts Receivable, Net of Allowance	44,056,394	28,197,516
Nursing Home Supplemental Payment Receivable	10,437,568	8,380,760
Prepaid and Other Current Assets	15,749,173	25,076,993
Sales Taxes Receivable	<u>152,418</u>	<u>111,050</u>
Total current assets	97,868,701	78,957,466
 <b>CAPITAL ASSETS, NET</b>		
Depreciable Capital Assets, Net	<u>\$ 121,283</u>	<u>\$ 126,462</u>
Total Capital Assets, Net	<u>\$ 121,283</u>	<u>\$ 126,462</u>
Total Assets	<u><u>\$ 97,989,984</u></u>	<u><u>\$ 79,083,928</u></u>

DRAFT - FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements.

**WINNIE-STOWELL HOSPITAL DISTRICT  
STATEMENTS OF NET POSITION**

**DECEMBER 31, 2021 AND 2020**

**LIABILITIES, DEFERRED INFLOWS OF  
RESOURCES, AND NET POSITION:**

	2021	2020
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 59,372,734	\$ 32,384,529
Accrued Payroll, Benefits, and Related Liabilities	1,584	3,715
Notes Payable	23,572,318	23,304,017
Total Current Liabilities	82,946,636	55,692,261
Total Liabilities	82,946,636	55,692,261
<b>DEFERRED INFLOWS OF RESOURCES</b>	3,252,152	9,570,728
<b>NET POSITION</b>		
Invested in Capital Assets Net of Related Debt	121,283	126,462
Unrestricted	11,669,913	13,694,477
Total Net Position	11,791,196	13,820,939
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 97,989,984	\$ 79,083,928

DRAFT - FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements.

**WINNIE-STOWELL HOSPITAL DISTRICT**  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
<b>OPERATING REVENUES:</b>		
Net Nursing Home Patient Service Revenue	\$ 276,659,770	\$ 235,510,870
Other Revenue	12,314	13,222
Total Operating Revenues	276,672,084	235,524,092
<b>OPERATING EXPENSES:</b>		
Salaries	126,149	117,525
Employee Benefits	10,394	10,124
Nursing Home Expenses	260,782,079	221,915,400
Indigent Care	1,142,607	622,402
Legal and Consulting Fees	2,283,616	1,923,116
Other Operating	13,773,268	19,122,504
Depreciation and Amortization	5,179	3,021
Total Operating Expenses	278,123,292	243,714,092
Operating Income (Loss)	(1,451,208)	(8,190,000)
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Sales Tax Revenue	675,333	645,787
CAREs Act Provider Relief Funds	1,456,784	9,545,150
Investment Income	21,443	43,981
Interest Expense	(2,732,094)	(2,018,326)
Total Nonoperating Revenues (Expenses)	(578,534)	8,216,592
Excess of Revenues Over Expenses Before Capital Grants and Contributions	(2,029,742)	26,592
Increase (Decrease) in Net Position	(2,029,742)	26,592
Net Position, Beginning of Year	13,820,939	13,794,347
Net Position, End of Year	\$ 11,791,196	\$ 13,820,939

The accompanying notes are an integral part of these financial statements.



**WINNIE-STOWELL HOSPITAL DISTRICT  
STATEMENTS OF CASH FLOWS**

**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Receipts from and on Behalf of Patients	\$ 230,505,787	\$ 217,499,352
Other Receipts and Payments, net	12,314	13,222
Indigent Care Support	4,198,166	(12,746,337)
Payments to Suppliers and Contractors	(217,625,414)	(225,407,216)
Payments to Employees	(138,674)	(127,472)
Net cash provided by (used in) operating activities	16,952,179	(20,768,451)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Earnings	21,443	43,981
Purchase of Investments	89,126	(3,218,189)
Net Cash Provided by (Used in) Investing Activities	110,569	(3,174,208)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of Capital Assets	-	(107,783)
Net Cash Provided by (Used in) Capital and Related	-	(107,783)
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Sales Tax	2,470,701	680,846
CAREs Act Provider Relief Funds	(6,678,528)	19,115,878
Principal Payments on Debt and Notes Payable	(23,304,017)	(14,180,780)
Proceeds From Issuance of Long-Term Debt and Notes Payable	23,572,318	23,304,017
Interest Payments on Long-Term Debt and Notes Payable	(2,732,094)	(2,018,326)
Net Cash Provided by (Used in) Noncapital Financing Activities	(6,671,620)	26,901,635
Net Increase (Decrease) in Cash and Cash Equivalents	10,391,128	2,851,193
Cash and Cash Equivalents, Beginning of Year	11,079,682	8,228,489
Cash and Cash Equivalents, End of Year	\$ 21,470,809	\$ 11,079,682

The accompanying notes are an integral part of these financial statements.

**WINNIE-STOWELL HOSPITAL DISTRICT  
STATEMENTS OF CASH FLOWS (CONTINUED)**

**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
<b>RECONCILIATION OF CASH AND EQUIVALENTS TO THE BALANCE SHEETS</b>		
Cash and equivalents presented under the following titles:		
Cash and Cash Equivalents	\$ 21,470,809	\$ 11,079,682
	\$ 21,470,809	\$ 11,079,682
<b>RECONCILIATION OF NET INCOME TO NET CASH USED IN OPERATING ACTIVITIES</b>		
Operating Income (Loss)	(1,451,208)	(8,190,000)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows Used in Operating Activities:		
Depreciation and Amortization	5,179	3,021
(Increase) Decrease in:		
Accounts Receivable	(15,858,878)	1,400,808
Prepaid Expenses and Other Current Assets	9,327,820	(15,634,491)
Nursing Home Supplemental Payment Receivable	(2,056,808)	(3,046,308)
Increase (Decrease) in:		
Accounts Payable	26,988,205	4,698,342
Accrued Salaries and Benefits Payable	(2,131)	177
	\$ 16,952,179	\$ (20,768,451)
Net Cash Provided By (Used in) Operating Activities	\$ 16,952,179	\$ (20,768,451)

DRAFT - FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** - The Winnie-Stowell Hospital District (the “District”) was formed as a political subdivision under the laws of the State of Texas, and became effective on January 1, 2005, in the eastern portion of Chambers County, Texas. The District is governed by an elected five-member board of directors serving four-year terms. As a hospital district it is not controlled by or dependent upon any other entity and does not exercise control over operations of any other entity. The District has entered into operations transfer agreements with twenty-five nursing facilities which transferred the operations and certain operating assets of each facility. The District has also received an assignment or transfer of the Medicare and Medicaid Provider agreements for each facility.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America.

**Enterprise Fund Accounting** – The District uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. The District has elected to apply the provisions based on Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The District has also elected to apply the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

**Newly Adopted Accounting Pronouncements:**

**GASB Statement No. 87** – In June 2017, GASB issued GASB Statement No. 87 – *Leases*. The objective of this Statement is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. In accordance with GASB Statement No. 95, the Statement is effective for reporting periods beginning after June 15, 2021. Management is currently evaluating the effect this pronouncement will have on the financial statements and related disclosures.

**GASB Statement No. 89** – In June 2018, GASB issued GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement is to enhance the relevance and comparability of information about the capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. In accordance with GASB Statement No. 95, the Statement is effective for reporting periods beginning after December 15, 2020. Management is currently evaluating the effect this pronouncement will have on the financial statements and related disclosures.

The accompanying notes are an integral part of this schedule.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Newly Adopted Accounting Pronouncements (Continued)**

**GASB Statement No. 91** – Governmental Accounting Standards Board Statement No. 91, *Conduit Debt Obligations*. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. In accordance with GASB Statement No. 95, the Statement is effective for reporting periods beginning after December 15, 2021.

**GASB Statement No. 92** – In January 2020, the Governmental Accounting Standards Board (“GASB”) issued GASB Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of GASB Statement No. 87, *Leases* to be effective for *fiscal years* beginning after December 15, 2019 and is effective for all reporting periods thereafter;
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB);
- The applicability of GASB Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits;
- The applicability of certain requirements of GASB Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements;
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition;
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers;
- Reference to nonrecurring fair value measurements of assets and liabilities in authoritative literature;
- Terminology used to refer to derivative instruments.

The accompanying notes are an integral part of this schedule.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Newly Adopted Accounting Pronouncements (Continued)**

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance;
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021, in accordance with GASB Statement No. 95;
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021, in accordance with GASB Statement No. 95;
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021, in accordance with GASB Statement No. 95.

Management is currently evaluating the effect this statement will have on the financial statements and related disclosures.

**GASB Statement No. 97** – In June 2020, the Governmental Accounting Standards Board (“GASB”) issued GASB Statement No. 97 – *The Annual Comprehensive Financial Report*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021, with earlier application encouraged. Management is currently evaluating the effect this statement will have on the financial statements and related disclosures.

The accompanying notes are an integral part of this schedule.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Newly Adopted Accounting Pronouncements (Continued)**

**GASB Statement No. 98** – In October 2021, the Governmental Accounting Standards Board (“GASB”) issued GASB Statement No. 98 – *The Annual Comprehensive Financial Report*. The objective of this Statement is to establish the term Annual Comprehensive Financial Report and its acronym ACFR. The terms *comprehensive annual financial report* and *comprehensive annual financial reports* in NCGA and GASB pronouncements are replaced with *annual comprehensive financial report* and *annual comprehensive financial reports*, respectively. The associated acronyms in NCGA and GASB pronouncements are replaced with ACFR and ACFRs. This Statement replaces an existing term but does not otherwise establish new accounting and financial reporting requirements. The requirements of this Statement apply to all state and local governments. The requirements of this Statement are effective for fiscal years ending after December 15, 2021.

**Pending Adoption of Recent Accounting Pronouncements**

**GASB Statement No. 96** – In May 2020, the Governmental Accounting Standards Board (“GASB”) issued GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This statement is effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. Management is currently evaluating the effect this statement will have on the financial statements and related disclosures.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents** - The District considers highly liquid investments with an original maturity of three months or less to be cash equivalents, excluding amounts whose use is limited by board designation or other arrangements under trust agreements.

The accompanying notes are an integral part of this schedule.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Patient Accounts Receivable** – The allowance for estimated uncollectible patient accounts receivable is maintained at a level which, in management’s judgment, is adequate to absorb patient account balance write-offs inherent in the billing process. The amount of the allowance is based on management’s evaluation of the collectability of patient accounts receivable, including the nature of the accounts, credit concentrations, and trends in historical write-off experience, specific impaired accounts, and economic conditions. Allowances for uncollectibles and contractals are general determined by applying historical percentages to financial classes within accounts receivable. The allowances are increased by a provision for bad debt expenses and contractual adjustments, and reduced by write-offs, net of recoveries.

**Investments** – The District is authorized to invest excess working capital and assets whose use is limited in certificate of deposit, money market accounts, or U.S. government securities. The District can invest its excess working capital monies in certificates of deposit at its designated depository and other financial institutions. Investments at the District’s depository are secured by the Federal Deposit Insurance Corporation (FDIC) or through the purchase of collateral in the form of US government securities by the depository.

**Assets Whose Use is Limited** - Assets whose use is limited (if any) include assets held under indenture agreements and designated assets set aside by the board of directors to be used for capital expenditures over which the board retains control and may at its discretion subsequently use for other purposes. Amounts required to meet current liabilities of the District have been reclassified as current assets

**Capital Assets** – Capital assets are carried at cost. Contributed capital assets are reported at their estimated fair value at the time of their donation. Equipment under capital lease obligations is amortized on the straight-line method over the shorter of the lease term or the estimated useful life of the equipment life. Such amortization is included in depreciation and amortization in the financial statements. Except for capital assets acquired through gifts, contributions, or capital grants, interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring these assets.

The District has elected to capitalize expenditures over \$5,000 and provide for depreciation of capital assets by the straight-line method at rates promulgated by the American Hospital Association, which are designed to amortize the cost of such equipment over its useful life as follows:

Building	5 to 50 years
Major Moveable Equipment	3 to 20 years

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position** – Net position of the District is classified into two components. Net investment in capital assets consists of capital assets net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. Unrestricted net position is the remaining net position that does not meet the definition of net investment in capital assets.

**Operating Revenues and Expenses** – For purposes of display, the District’s statements of revenues, expenses and changes in net position distinguishes between operating and non-operating revenues and expenses. Operating revenues and expenses result from exchange transactions associated with providing health care services - the District’s principal activity. Non-exchange revenues and expenses, including taxes, grants and contributions, and intergovernmental transfers received for purposes other than capital asset acquisition, are reported as non-operating revenues and expenses. Operating expenses are all expenses incurred to provide health care services, other than financing costs.

**Federal Income Taxes** - The District is a political subdivision under the laws of the State of Texas, and therefore, it is exempt from federal income tax pursuant to Section 115 of the Internal Revenue Code. Additionally, pursuant to Section 1.6033-2(g)(6) of the Income Tax Regulations, it is not required to file an information return form 990.

**Indigent Care** – The District provides payment for services to health care providers for certified indigents who have applied and met the District’s criteria for indigent care. The District pays a discounted rate which in most cases is equal to the Medicaid reimbursement rates.

**Sales Tax Revenue** – Sales taxes are collected by the state of Texas and remitted to the District monthly. The tax is collected by the vendor and is required to be remitted to the state by the 20<sup>th</sup> of the month following collection. The tax is then paid to the District by the Friday following the second Wednesday of the subsequent month. These funds were used to support operations.

**Risk Management** - The District is exposed to various risks of loss from torts: theft of, damage to and destruction of assets; business interruption; errors and omissions and natural disasters. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage during the year.

**Reclassifications** – Certain reclassifications have been made to the 2020 financial statements to conform to the 2021 financial statement presentation. These reclassifications had no effect on the change in net position.



**WINNIE-STOWELL HOSPITAL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2021 AND 2020**

**NOTE 2 – NURSING HOME NET PATIENT SERVICE REVENUE**

A significant portion of the District’s nursing home revenues and related accounts receivable are derived from programs administered by various federal and state agencies. Accordingly, the District is subject to regulatory requirements imposed by these governmental agencies. Revenues under certain of these programs are subject to examination and retroactive adjustment. Management does not expect a material settlement to result from any such examinations.

Patient service revenue for the Nursing Homes is comprised as follows:

	<u>2021</u>	<u>2020</u>
SNF Patient Revenue	\$ 252,839,445	\$ 202,484,477
Other Revenue	4,687,957	22,555,089
Supplemental Payments	<u>23,550,340</u>	<u>16,366,018</u>
Gross Nursing Home Patient Service Revenue	281,077,742	241,405,584
Provision for Bad Debts	<u>(4,417,972)</u>	<u>(5,894,714)</u>
Net Nursing Home Patient Service Revenue	<u>\$ 276,659,770</u>	<u>\$ 235,510,870</u>

**NOTE 3 - DEPOSITS WITH FINANCIAL INSTITUTIONS**

At December 31, 2021 and 2020, the carrying amount of the District’s deposits with financial institutions was \$10,434,683 and \$7,397,900, respectively, and the bank balance was \$10,554,762 and \$7,421,928, respectively.

	<u>2021</u>	<u>2020</u>
Amount insured by the FDIC	\$ 1,000,000	\$ 1,359,405
Amount collateralized with securities held by the pledging financial institution's trust department in the District's name	<u>25,801,592</u>	<u>15,142,411</u>
Total bank balance	<u>\$26,801,592</u>	<u>\$16,501,816</u>

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 4 – INVESTMENTS**

The District has funds invested in TexSTAR which is reported as cash and equivalents. TexSTAR is a local government investment pool created under the Interlocal Cooperation Act specifically tailored to meet Texas state and local government investment objectives of preservation of principal, daily liquidity, and competitive yield. TexSTAR is administered by First Southwest Asset Management, Inc. and JP Morgan Chase. The fund is rated AAAM by Standard and Poor's and maintains a maturity of 60 days or less, with a maximum maturity of 13 months for any individual security. The fund seeks to maintain a constant dollar objective and fulfills all requirements of the Texas Public Funds Investment Act for local government investment pools. At December 31, 2021 and 2020, the carrying amount of the District's deposits with financial institutions was \$690,478 and \$690,359, respectively. Separate financial statements can be obtained by sending TexSTAR a fax or calling 1-800-TEX-STAR.

TexSTAR is a member of Securities Investor Protection Corporation (SIPC). The SIPC provides \$500,000 of coverage for missing securities, including \$250,000 for claims of cash awaiting reinvestment. Market losses are not covered by SIPC.

The District's investments may be exposed to the following types of risk:

**Interest Rate Risk** – Interest rate risk is the risk that the market values of investments will change based on changes in market interest rates. The District limits maturities to one year or less as a means of managing its exposure to fair value losses arising from increasing interest rates. State investment pools are presented as an investment with a maturity of less than one year because they are redeemable in full immediately.

**Credit Risk** – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At December 31, 2021 and 2020, the District's investments in TexSTAR was rated AAA by Standard & Poor's.

**Custodial Credit Risk** – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. TexSTAR is managed to fulfill all requirements of the Texas Public Funds Investment Act.

**Concentration of Credit Risk** – The District places no limit on the amount that may be invested in any one issuer. At December 31, 2021 and 2020, the investment in state investment pools was approximately 4.0% and 4.0% of total cash and cash equivalents and short-term investments respectively.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 5 – NURSING HOME ACCOUNTS RECEIVABLE**

**Concentration of Credit Risk** – The District grants credit without collateral to its patients, most of whom are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at December 31 is as follows:

	<u>2021</u>	<u>2020</u>
Medicare	23%	30%
Medicaid	34%	16%
Managed Care	32%	42%
Patients	11%	12%
Total	<u>100%</u>	<u>100%</u>

**NOTE 6 – SALES TAX RECEIVABLE**

Sales taxes are reported as revenues in the period for which they are collected. Tax revenue for 2021 and 2020 was \$675,333 and \$645,787, respectively. As of December 31, 2021 and 2020, the balance of sales tax receivable and its related allowance for uncollectible taxes are as follows:

	<u>2021</u>	<u>2020</u>
Taxes Receivable	<u>\$ 132,418</u>	<u>111,050</u>

DRAFT - FOR DISCUSSION PURPOSES ONLY

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 7 – CAPITAL ASSETS**

The following is a summary of capital assets at cost less accumulated depreciation:

	Balance 12/31/20	Additions	Reclass/ Retirements	Balance 12/31/21
Building and improvements	\$ 129,483	\$ -	\$ -	\$ 129,483
Equipment	140,655	-	-	140,655
Construction in progress	-	-	-	-
Totals at Historical Cost	270,138	-	-	270,138
Less Accumulated Depreciation for:				
Building and improvements	(3,021)	-	-	(3,021)
Equipment	(140,655)	-	-	(145,834)
Total Accumulated Depreciation	(143,676)	-	-	(148,855)
Capital Assets, Net	<u>\$ 126,462</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,283</u>
	Balance 12/31/19	Additions	Reclass/ Retirements	Balance 12/31/20
Building and improvements	\$ -	\$ 107,783	\$ 21,700	\$ 129,483
Equipment	140,655	-	-	140,655
Construction in progress	21,700	-	(21,700)	-
Totals at Historical Cost	162,355	107,783	-	270,138
Less Accumulated Depreciation for:				
Building and improvements	-	(3,021)	-	(3,021)
Equipment	(140,655)	-	-	(140,655)
Total Accumulated Depreciation	(140,655)	(3,021)	-	(143,676)
Capital Assets, Net	<u>\$ 21,700</u>	<u>\$ 104,762</u>	<u>\$ -</u>	<u>\$ 126,462</u>

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 8 – NOTES PAYABLE**

Following is a summary of notes payable at December 31:

	Balance 12/31/20	Additions	Reductions	Balance 12/31/21
(17) Salt Creek Capital	\$ 6,042,713	\$ -	\$ (6,042,713)	\$ -
(17a) Salt Creek Capital	6,042,713	-	(6,042,713)	-
(18) Salt Creek Capital	5,609,296	-	(5,609,296)	-
(19) Salt Creek Capital	-	11,786,159	-	11,786,159
(20) Salt Creek Capital	-	11,786,159	-	11,786,159
(2b) Allegiance Bank	5,609,295	-	(5,609,295)	-
<b>Total Notes Payable</b>	<b><u>\$ 23,304,017</u></b>	<b><u>\$ 23,572,318</u></b>	<b><u>\$(23,304,017)</u></b>	<b><u>\$ 23,572,318</u></b>

	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
(15) Salt Creek Capital	\$ 7,113,078	\$ -	\$ (7,113,078)	\$ -
(16) Salt Creek Capital	5,067,702	-	(5,067,702)	-
(17) Salt Creek Capital	-	6,042,713	-	6,042,713
(17a) Salt Creek Capital	-	6,042,713	-	6,042,713
(18) Salt Creek Capital	-	5,609,296	-	5,609,296
(2) Allegiance Bank	2,000,000	-	(2,000,000)	-
(2b) Allegiance Bank	-	5,609,295	-	5,609,295
<b>Total Notes Payable</b>	<b><u>\$ 14,180,780</u></b>	<b><u>\$ 23,304,017</u></b>	<b><u>\$(14,180,780)</u></b>	<b><u>\$ 23,304,017</u></b>

The terms and due dates of the District’s notes payable at December 31, 2021 and 2020 follow:

- (2) Allegiance Bank – 3.5% note payable with all outstanding principal and interest due January 7, 2019. Note payable was transferred from Post Oak Bank to Allegiance bank during 2019 and renewed with a new maturity date of July 7, 2020. Note payable is collateralized by cash and investments.
- (2b) Allegiance Bank – 3.5% note payable with all outstanding principal and interest due July 7, 2020. Note payable was renewed with a new maturity date of November 10, 2021. Note payable is collateralized by cash and investments.
- (15) Salt Creek Capital – 16.8% note payable with all outstanding principal and interest due March 31, 2020 and is collateralized by cash and investments.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 8 – NOTES PAYABLE (CONTINUED)**

- (16) Salt Creek Capital – 16.8% note payable with all outstanding principal and interest due October 1, 2020 and is collateralized by cash and investments.
- (17) Salt Creek Capital – 16.8% note payable with all outstanding principal and interest due March 31, 2021 and is collateralized by cash and investments.
- (17a) Salt Creek Capital – 16.8% note payable with all outstanding principal and interest due March 31, 2021 and is collateralized by cash and investments.
- (18) Salt Creek Capital – 16.8% note payable with all outstanding principal and interest due November 1, 2021 and is collateralized by cash and investments.
- (19) Salt Creek Capital – 16.8% note payable with all outstanding principal and interest due April 30, 2022 and is collateralized by cash and investments.
- (20) Salt Creek Capital – 16.8% note payable with all outstanding principal and interest due October 30, 2022 and is collateralized by cash and investments.

In 2021 and 2020, total interest incurred was \$2,732,094 and \$2,018,326, respectively, all of which was charged to operations.

**NOTE 9 – INDIGENT CARE**

The District is responsible for providing healthcare for residents of the District that qualify under the indigent program guidelines. In March 2015, the District hired an indigent care director and began operating the indigent care program themselves. In addition, the District is part of an indigent care assistance agreement with Winnie Community Hospital (the “Hospital”). This agreement is intended to reimburse the Hospital for services provided to residents of the District. The District incurred expense for indigent care and assistance in the amount of \$1,142,607 and \$622,402 for the year ended December 31, 2021 and 2020, respectively.

**NOTE 10 – NURSING HOME OPERATIONS**

During 2014, the District entered into operations transfer agreements with thirteen nursing facilities which transferred the operations and certain operating assets of each facility. In fiscal years 2017 and 2018, the District entered into operations transfer agreements with a total of eleven additional nursing homes. In fiscal year 2020, the District entered into an operation transfer agreement with an additional nursing home. In 2021, the District entered into operations transfer agreement with an additional fourteen nursing home. The District has also received an assignment or transfer of the Medicare and Medicaid Provider agreements for each facility. In addition to the operations transfer agreements, the District has also entered into a lease agreement with each facility for the lease of real property, fixed assets, and associated equipment that encompass the nursing home’s physical properties. The total rental expense paid to all facilities was \$33,546,256 and \$24,922,581 for the year ended December 31, 2021 and 2020, respectively. Subsequent to December 31, 2021, the District entered into operations transfer agreements with XX additional homes.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 10 – NURSING HOME OPERATIONS (CONTINUED)**

At the time of each transfer agreement, the District executed a management agreement with LTC Group, LLC to provide certain operational and clinical review services for all of the nursing home facilities on behalf of the Hospital District. The initial term of these agreements are through August 31, 2016, unless sooner terminated. These agreements shall be automatically renewed for successive two-year periods unless either party cancels in writing on or before 90 days prior to the end of the current term. As of December 31, 2021 and 2020, no termination event has occurred.

Under these agreements, the District has paid total service fees of \$11,820,596 and \$9,178,043, respectively, which is recorded in other operating expenses on the statements of revenues, expenses, and changes in net position for the year ended December 31, 2021 and 2020.

In connection with these agreements, the District has recorded all patient revenue and the related accounts receivable. The District recorded \$276,659,770 and \$235,510,870 in net patient related revenue for the years ended December 31, 2021 and 2020, respectively. These revenues are recorded as Net Nursing Home Patient Service Revenues on the statements of revenues, expenses, and changes in net position.

Additionally, the District has entered into separate management agreements whereby each facility is managed by a third-party in which the District pays monthly fees for management services and operating expenses including quality incentives, if any, based upon the terms of each individual agreement. These fees total \$260,782,079 and \$22,915,400 for the years ended December 31, 2021 and 2020, respectively. These expenses are recorded as Nursing Home expenses on the statements of revenues, expenses, and changes in net position. Amounts due and unpaid as of December 31, 2021 and 2020 for these expenses are \$59,372,734 and \$32,384,529, respectively.

**Quality Incentive Payment Program (QIPP)** – During its 84th session, the Texas Legislature directed HHSC to transition MPAP to a new Quality Incentive Payment Program (QIPP) effective September 1, 2016, and HHSC will implement QIPP on September 1, 2017. QIPP will require participating facilities meeting certain qualifying criteria to submit projects to HHSC requesting the additional funding as supported in the individual projects. These projects are expected to improve quality and innovation in the provision of nursing facility services, including but not limited to payment incentives to establish culture change, small house models, staffing enhancements and outcome measures to improve the quality of care and life for nursing facility residents. A portion of the additional funding will be funded through intergovernmental transfer (IGT) payments from each participating provider. QIPP IGTs for a specific capitation rate period will be due to HHSC approximately six months prior to the beginning of the rate period. The District has recorded a QIPP receivable of \$10,437,568 and \$8,380,760 at December 31, 2021 and 2020, respectively.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

**Litigation** – The District is, from time to time, subject to claims and suits for damages, including damages for personal injuries to patients and others, most of which are covered as to risk and amount. In the opinion of management, there were no known pending legal proceedings that could have a material effect on the District’s financial position or results of operations.

**NOTE 12 – MALPRACTICE CLAIMS**

The District is a unit of government covered by the Texas Tort Claims Acts which, by statute, limits its liability to \$100,000 per person and \$300,000 for each single occurrence. These limits coincide with the malpractice insurance coverage maintained by the District, which is purchased under a claims-made policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claims costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate costs of the incidents. Based upon the District’s claims experience, no such accrual has been made.

**NOTE 13 – COVID-19 PROVIDER RELIEF FUNDS**

The Coronavirus Aids, Relief, and Economic Security (CARES) Act (P.L. 116-136), THE Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-123) appropriated funds to reimburse eligible healthcare providers for healthcare related expense or lost revenues attributable to coronavirus. These funds were distributed by the Health Resources and Services Administration (HRSA) through the Provider Relief Fund (PRF) program. The District received relief funds through Phase 1-3 Stimulus payments and targeted distributions such as Rural Distribution, Allocation for Skilled Nursing Facilities (SNFs), Nursing Home Infection Control, and Allocation for Safety Net Hospitals. Recipients of these funds agreed to Terms and Conditions, which require compliance with reporting requirements as specified by the Secretary of Health and Human Services in program instructions. Non-compliance with any terms and conditions is grounds for the Secretary to recoup some or all of the payment made from the Relief Fund.

- **Stimulus Phases 1-3** – By accepting the Relief Funds, the District must maintain compliance with the Secretary’s terms and conditions, including but not limited to, using the Relief Funds to prevent, prepare for, and respond to coronavirus, and shall reimburse the District only for health care related expenses or lost revenues that are attributable to coronavirus. The District received stimulus phases 1-3 in the amount of \$XXX and \$3,083,475 for the year ended December 31, 2021 and 2020.



**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021 AND 2020**

**NOTE 13 – COVID-19 PROVIDER RELIEF FUNDS (CONTINUED)**

- **Skilled Nursing Facilities (SNFs) and Nursing Home Infection Control** – The Relief Funds provided to skilled nursing facilities is to help them combat the effects of the pandemic on the nation’s vulnerable seniors. The provider relief funds will be used to support nursing homes suffering from significant expensed or lost revenue attributable to COVID-19. Each SNF will receive a fixed distribution of \$50,000, plus a distribution of \$2,500 per bed to all certified SNFs with six or more certified beds. The Nursing Home must attest they will only use the Provider Relief Fund payments to prevent, prepare for, and respond to coronavirus. The payment shall reimburse for health care related expense or lost revenues that are attributable to coronavirus. The District received skilled nursing facilities funds in amount of \$XXX and \$16,032,403 for the year ended December 31, 2021 and December 31, 2020.

In accordance with the Department of Health and Human Services Post Payment Notice of Reporting Requirements, the recipients must submit their use of PRF payments by reporting healthcare related expense attributable to coronavirus that another source has not reimbursed then applying actual patient care lost revenues to the remaining funds. If recipients do not expend PRF funds in full by the end of calendar year 2020, they will have an additional six months in which to use remaining amounts toward expenses attributable to coronavirus but not reimbursed by other sources, and /or lost revenues. For the year ended December 31, 2021, the District received \$2,503,308 in total COVID-19 provider relief funds, had \$1,456,784 expenses attributable to coronavirus not reimbursed by other sources and estimated lost revenues. Additionally, the District recognized revenue of \$1,456,784 for the year ended December 31, 2021. The respective revenue is included with nonoperating revenues in accompanying statements of revenues, expenses and changes in net position.

**NOTE 14 – SUBSEQUENT EVENTS**

In February 2022, the U.S. Department of Health and Human Services, through the Health Resources and Services Administration, provided \$XXX in funding to the Hospital from the Public Health and Social Services Emergency Fund for provider relief (“Provider Relief Fund”). These funds are to be used to prevent, prepare for, and respond to COVID-19, and that the payment shall reimburse the Hospital only for health care related expenses or lost revenues that are attributable to COVID-19.

In April 2022, the Texas Department of Health and Human Services Commission provided \$XXX in funding to the Hospital from funds appropriated under Senate Bill 8, 87<sup>th</sup> Legislature, 3<sup>rd</sup> Called Session 2021, for grants to support Texas healthcare providers affected by the COVID-19 pandemic. The use of these funds are discretionary and can be used to support staffing, infrastructure, or revenue losses related to the COVID-19 pandemic.

**Supplementary Information**

**DRAFT - FOR DISCUSSION PURPOSES ONLY**

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>		
Direct Programs:		
Provider Relief Fund (PRF) AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION	93.498	<u>19,115,877</u>
Total Provider Relief Fund (PRF) AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION		<u>19,115,877</u>
<i>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</i>		<u>19,115,877</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u><u>\$19,115,877</u></u>

DRAFT - FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of this schedule.

**WINNIE-STOWELL HOSPITAL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal and state awards (the “Schedule”) includes the federal award activity of Winnie-Stowell Hospital District (the “District”) under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, activities and changes in net assets, or cash flows of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 – INDIRECT COST RATE**

The District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 4 – SUBRECIPIENTS**

The District did not provide any federal awards to subrecipients during the year ended December 31, 2021.

**NOTE 5 – PROVIDER RELIEF FUND (93.498)**

Expenditures under CFDA 93.498, Provider Relief Fund (PRF) applies the guidance of the U.S. Department of Health and Human Services (HHS). For the PRF program, the amount on the SEFA is reported based on the PRF portal submission guidelines. Payments from HHS for the PRF are assigned to one of four Payment Received Periods based upon the date each payment from the PRF was received. Each Period has a specified Period of Availability and timing of reporting requirements. The SEFA includes those qualifying expenditures and/or lost revenues that were reported in the PRF portal for Period 1 (Payment Received Periods from April 10, 2020 to June 30, 2020 and Periods of Availability from January 1, 2020 to June 30, 2021) and Period 2 (Payment Received Periods from July 1, 2020 to December 31, 2020 and Periods of Availability from January 1, 2020 to December 31, 2021). As such, the amount presented in this SEFA will differ from amounts presented in the statement of operations and changes in net assets.

The accompanying notes are an integral part of this schedule.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors and Management  
Winnie-Stowell Hospital District  
Winnie, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Winnie-Stowell Hospital District (the "District"), which comprise the statement of net position as of December 31, 2021, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated September XX, 2022.

**Internal Control over Financial Reporting**

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

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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

Durbin & Company, L.L.P.  
Lubbock, Texas  
September XX, 2022

DRAFT - FOR DISCUSSION PURPOSES ONLY

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors and Management  
Winnie-Stowell Hospital District  
Winnie, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Winnie-Stowell Hospital District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Winnie-Stowell Hospital District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Winnie-Stowell Hospital District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Winnie-Stowell Hospital District's federal programs.

***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Winnie-Stowell Hospital District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Winnie-Stowell Hospital District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



**Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Durbin & Company, L.L.P.  
Lubbock, Texas  
September XX, 2022

DRAFT - FOR DISCUSSION PURPOSES ONLY

**WINNIE-STOWELL HOSPITAL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SUMMARY OF AUDITOR’S RESULTS**

1. The auditor’s report expresses an unmodified opinion on whether the financial statements of Winnie-Stowell Hospital District were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Winnie-Stowell Hospital District, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor’s report on compliance for the major federal award programs for Winnie-Stowell Hospital District expresses an unmodified opinion on all major federal programs.
6. There are no audit findings related to major programs that are required to be reported in accordance with 2 CFR §200.516(a).
7. The programs tested as a major program were:

Program	CFDA Number
Provider Relief Fund (PRF) AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION	93.498

8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Winnie-Stowell Hospital District was determined to be a low-risk auditee.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

- No matters reportable

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT**

- No matters reportable

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

- No matters reportable

Client: **WINNIE HD - Winnie-Stowell Hospital District**  
 Engagement: **12/31/21 - Winnie-Stowell Hospital District**  
 Period Ending: **12/31/2021**  
 Trial Balance: **701 - WTB**  
 Workpaper: **GB16.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>E1.01</b>		
TO ADJUST NH AR TO AUDIT BALANCE				
114	Accounts Receivable NH		20,418,089.00	
416	Nursing Home Operations			20,418,089.00
<b>Total</b>			<b>20,418,089.00</b>	<b>20,418,089.00</b>
<b>Adjusting Journal Entries JE # 2</b>		<b>E4.00</b>		
TO ADJUST NH YEARLY ACTIVITY				
416	Nursing Home Operations		15,256,511.00	
640	Nursing Home Oper. Expenses		12,962,973.00	
240	Accounts Payable NH			28,219,484.00
<b>Total</b>			<b>28,219,484.00</b>	<b>28,219,484.00</b>
<b>Adjusting Journal Entries JE # 3</b>		<b>E4.00</b>		
TO ADJUST IGT EXPENSE TO ACTUAL				
240	Accounts Payable NH		510,315.00	
631	NH Program-IGT			510,315.00
<b>Total</b>			<b>510,315.00</b>	<b>510,315.00</b>
<b>Adjusting Journal Entries JE # 7</b>		<b>P.01</b>		
TO RECORD CARES ACT PROVIDER RELIEF FUNDS				
280	Deferred flows		1,456,784.00	
rpt COVID Revenue	CAREs Act Provider Relief Fund			1,456,784.00
<b>Total</b>			<b>1,456,784.00</b>	<b>1,456,784.00</b>
<b>Adjusting Journal Entries JE # 8</b>		<b>F3</b>		
Entry to adjust qipp receivable				
117.05	NH - QIPP Prog Receivable:117.05 NH QIPP 5		328,005.00	
415	Nursing Home - QIPP Program			328,005.00
<b>Total</b>			<b>328,005.00</b>	<b>328,005.00</b>
<b>Adjusting Journal Entries JE # 9</b>		<b>I.01</b>		
TO ADJUST ACCUMULATED DEPRECIATION TO AUDIT BALANCE				
DCO-612	DCO - DEPRECIATION EXP		5,179.00	
125	Accumulated Depreciation			5,179.00
<b>Total</b>			<b>5,179.00</b>	<b>5,179.00</b>

DRAFT

# **Exhibit “B-1”**

**Winnie-Stowell Hospital District**  
**Profit & Loss Budget Overview**  
 September 2022

	Sep 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
400 Sales Tax Revenue	0.00
405 Investment Income	0.00
407 Rental Income	35,000.00
409 Tobacco Settlement	0.00
415 Nursing Home - QIPP Program	4,097,269.30
<b>Total Income</b>	4,132,269.30
<b>Gross Profit</b>	4,132,269.30
<b>Expense</b>	
500 Admin-Administrative Salary	0.00
502 Admin-Administrative Assnt	0.00
503 Admin - Staff Incentive Pay	0.00
504 Admin-Administrative PR Tax	0.00
505 Admin-Board Bonds	0.00
515 Admin-Bank Service Charges	0.00
521 Professional Fees - Acctng	0.00
522 Professional Fees-Auditing	0.00
523 Professional Fees - Legal	0.00
550 Admin-D&O / Liability Ins.	700.00
560 Admin-Cont Ed, Travel	0.00
562 Admin-Travel&Mileage Reimb.	0.00
569 Admin-Meals	0.00
570 Admin-District/County Prom	-5,000.00
571 Admin-Office Supp. & Exp.	0.00
572 Admin-Web Site	0.00
573 Admin-Copier Lease/Contract	0.00
575 Admin-Cell Phone Reimburse	0.00
576 Admin-Telephone/Internet	0.00
577 - Admin Dues	0.00
590 Admin-Election Cost	-2,500.00
591 Admin-Notices & Fees	0.00
592 Admin Office Rent	0.00
593 Admin-Utilities	0.00
594 Admin-Casualty & Windstorm	500.00
597 Admin-Flood Insurance	0.00
598 Admin-Building Maintenance	0.00
600 East Chambers ISD Partnersh	0.00
601 IC-Healthcare Expenses	
601.01 IC Pmt to Hosp-Indigent	139,000.00
601.02 IC-Non Hosp Costs UTMB	100,000.00

**Winnie-Stowell Hospital District**  
**Profit & Loss Budget Overview**  
 September 2022

	Sep 22
601.03 IC-Non Hosp-Specl Pro	
601.04 IC-Non Hosp Cost-Other	8,000.00
601.05 IC - Chairty Care Prog	50,000.00
601.03 IC-Non Hosp-Specl Pro - Other	0.00
<b>Total 601.03 IC-Non Hosp-Specl Pro</b>	<b>58,000.00</b>
601 IC-Healthcare Expenses - Other	0.00
<b>Total 601 IC-Healthcare Expenses</b>	<b>297,000.00</b>
602 IC-WCH 1115 Waiver Prog	0.00
603 IC-Pharmaceutical Costs	0.00
605 IC-Office Supplies/Postage	2,000.00
607 WSHD - Grants	
607.03 WSVEMS	
607.03b WSVEMS - Monitors	104,815.71
607.03c WSVEMS - Salaries	0.00
607.03 WSVEMS - Other	0.00
<b>Total 607.03 WSVEMS</b>	<b>104,815.71</b>
607.04 SVDP	11,900.00
607.06 FQHC(Coastal)	
607.06a FQHC	-72,890.00
<b>Total 607.06 FQHC(Coastal)</b>	<b>-72,890.00</b>
607.99 WSHD - Grants Other	
607.99a Marcelous Williams	0.00
607.99b Thompson OPC	117,368.18
607.Admin-Cont Ed-Med Pers.	0.00
<b>Total 607.99 WSHD - Grants Other</b>	<b>117,368.18</b>
607 WSHD - Grants - Other	0.00
<b>Total 607 WSHD - Grants</b>	<b>161,193.89</b>
611 IC-Indigent Care Dir Salary	0.00
612 IC-Payroll Taxes -Ind Care	0.00
615 IC-Software	0.00
616 IC-Travel	0.00
617 Youth Programs	
617.01 Youth Counseling	7,500.00
617.02 Irlen Program	500.00
617 Youth Programs - Other	0.00
<b>Total 617 Youth Programs</b>	<b>8,000.00</b>

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Accrual Basis

**Winnie-Stowell Hospital District**  
**Profit & Loss Budget Overview**  
September 2022

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	<u>Sep 22</u>
630 NH Program-Mgt Fees	797,262.32
631 NH Program-IGT	-341,668.64
632 NH Program-Telehealth Fees	32,667.36
633 NH Program-Acctg Fees	0.00
634 NH Program-Legal Fees	0.00
635 NH Program-LTC Fees	24,000.00
636 NH Program-Bonds	0.00
637 NH Program-Interest Expense	103,513.32
638 NH Program-Bank Fees & Misc	0.00
639 NH Program-Appraisal	46,076.76
640 Nursing Home Acquisition	3,328.00
674 - Property Acquisition	0.00
675 HWY 124 Expenses	
675.01 Tony's BBQ Bldg Expenses	9,060.28
675 HWY 124 Expenses - Other	0.00
	<hr/>
Total 675 HWY 124 Expenses	9,060.28
	<hr/>
Total Expense	1,136,133.29
	<hr/>
Net Ordinary Income	2,996,136.01
	<hr/>
Net Income	<b>2,996,136.01</b>

**Winnie-Stowell Hospital District**  
**Profit & Loss Budget vs. Actual**  
As of Aug 31, 2022

Accrual Basis

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
400 Sales Tax Revenue	504,313.92	650,000.00	-145,686.08	77.6%
405 Investment Income	19,399.89	16,000.00	3,399.89	121.2%
407 Rental Income	10,000.00	0.00	10,000.00	100.0%
409 Tobacco Settlement	11,952.67	12,500.00	-547.33	95.6%
415 Nursing Home - QIPP Program	31,567,496.00	52,902,730.70	-21,335,234.70	59.7%
<b>Total Income</b>	<b>32,113,162.48</b>	<b>53,581,230.70</b>	<b>-21,468,068.22</b>	<b>59.9%</b>
<b>Gross Profit</b>	<b>32,113,162.48</b>	<b>53,581,230.70</b>	<b>-21,468,068.22</b>	<b>59.9%</b>
<b>Expense</b>				
500 Admin-Administrative Salary	49,329.84	71,920.00	-22,590.16	68.6%
502 Admin-Administrative Assnt	11,852.50	24,960.00	-13,107.50	47.5%
503 Admin - Staff Incentive Pay	0.00	4,000.00	-4,000.00	0.0%
504 Admin-Administrative PR Tax	4,739.58	7,847.28	-3,107.70	60.4%
505 Admin-Board Bonds	0.00	250.00	-250.00	0.0%
515 Admin-Bank Service Charges	882.79	560.00	322.79	157.6%
521 Professional Fees - Acctng	20,218.75	25,000.00	-4,781.25	80.9%
522 Professional Fees-Auditing	25,905.00	25,000.00	905.00	103.6%
523 Professional Fees - Legal	8,000.00	25,000.00	-17,000.00	32.0%
550 Admin-D&O / Liability Ins.	15,673.26	15,000.00	673.26	104.5%
560 Admin-Cont Ed, Travel	0.00	9,000.00	-9,000.00	0.0%
562 Admin-Travel&Mileage Reimb.	101.06	2,400.00	-2,298.94	4.2%
569 Admin-Meals	690.19	1,000.00	-309.81	69.0%
570 Admin-District/County Prom	0.00	10,000.00	-10,000.00	0.0%
571 Admin-Office Supp. & Exp.	7,232.63	7,000.00	232.63	103.3%
572 Admin-Web Site	0.00	1,000.00	-1,000.00	0.0%
573 Admin-Copier Lease/Contract	1,780.87	4,000.00	-2,219.13	44.5%
575 Admin-Cell Phone Reimburse	1,200.00	1,800.00	-600.00	66.7%
576 Admin-Telephone/Internet	2,239.18	3,000.00	-760.82	74.6%
577 - Admin Dues	0.00	1,895.00	-1,895.00	0.0%
590 Admin-Election Cost	0.00	2,500.00	-2,500.00	0.0%
591 Admin-Notices & Fees	948.00	3,500.00	-2,552.00	27.1%
592 Admin Office Rent	2,720.00	4,080.00	-1,360.00	66.7%
593 Admin-Utilities	1,863.93	3,600.00	-1,736.07	51.8%
594 Admin-Casualty & Windstorm	2,540.24	2,100.00	440.24	121.0%
597 Admin-Flood Insurance	0.00	1,450.00	-1,450.00	0.0%
598 Admin-Building Maintenance	3,820.00	6,000.00	-2,180.00	63.7%
600 East Chambers ISD Partnersh	146,666.64	220,000.00	-73,333.36	66.7%
<b>601 IC-Healthcare Expenses</b>				
601.01 IC Pmt to Hosp-Indigent	266,892.94	240,000.00	26,892.94	111.2%
601.02 IC-Non Hosp Costs UTMB	206,415.83	250,000.00	-43,584.17	82.6%
<b>601.03 IC-Non Hosp-Specl Pro</b>				
601.03a Dental	5,406.00			
601.03b IC Vision	650.00			
601.04 IC-Non Hosp Cost-Other	4,569.23	2,000.00	2,569.23	228.5%
601.03 IC-Non Hosp-Specl Pro - Other	0.00	7,000.00	-7,000.00	0.0%
<b>Total 601.03 IC-Non Hosp-Specl Pro</b>	<b>10,625.23</b>	<b>9,000.00</b>	<b>1,625.23</b>	<b>118.1%</b>
<b>Total 601 IC-Healthcare Expenses</b>	<b>483,934.00</b>	<b>499,000.00</b>	<b>-15,066.00</b>	<b>97.0%</b>



**Winnie-Stowell Hospital District  
Profit & Loss Budget vs. Actual  
As of Aug 31, 2022**

Accrual Basis

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
602 IC-WCH 1115 Waiver Prog	47,049.92	75,000.00	-27,950.08	62.7%
603 IC-Pharmaceutical Costs	23,835.03	40,000.00	-16,164.97	59.6%
605 IC-Office Supplies/Postage	1,501.66	500.00	1,001.66	300.3%
607 WSHD - Grants				
607.03 WSVEMS				
607.03b WSVEMS - Monitors	104,815.71	0.00	104,815.71	100.0%
607.03c WSVEMS - Salaries	70,896.00	125,000.00	-54,104.00	56.7%
<b>Total 607.03 WSVEMS</b>	<b>175,711.71</b>	<b>125,000.00</b>	<b>50,711.71</b>	<b>140.6%</b>
607.04 SVDP	11,900.00	0.00	11,900.00	100.0%
607.06 FQHC(Coastal)				
607.06a FQHC	591,763.63	1,318,730.00	-726,966.37	44.9%
<b>Total 607.06 FQHC(Coastal)</b>	<b>591,763.63</b>	<b>1,318,730.00</b>	<b>-726,966.37</b>	<b>44.9%</b>
607.99 WSHD - Grants Other				
607.99a Marcelous Williams	41,662.50	50,000.00	-8,337.50	83.3%
607.99b Thompson OPC	117,368.18	0.00	117,368.18	100.0%
607.Admin-Cont Ed-Med Pers.	1,201.12	2,000.00	-798.88	60.1%
<b>Total 607.99 WSHD - Grants Other</b>	<b>160,231.80</b>	<b>52,000.00</b>	<b>108,231.80</b>	<b>308.1%</b>
<b>Total 607 WSHD - Grants</b>	<b>939,607.14</b>	<b>1,495,730.00</b>	<b>-556,122.86</b>	<b>62.8%</b>
611 IC-Indigent Care Dir Salary	39,946.64	58,240.00	-18,293.36	68.6%
612 IC-Payroll Taxes -Ind Care	3,074.59	4,717.44	-1,642.85	65.2%
615 IC-Software	8,872.00	13,308.00	-4,436.00	66.7%
616 IC-Travel	232.48	500.00	-267.52	46.5%
617 Youth Programs				
617.01 Youth Counseling	12,835.00	9,500.00	3,335.00	135.1%
617.02 Irlen Program	496.00	2,500.00	-2,004.00	19.8%
<b>Total 617 Youth Programs</b>	<b>13,331.00</b>	<b>12,000.00</b>	<b>1,331.00</b>	<b>111.1%</b>
630 NH Program-Mgt Fees	7,926,312.00	13,460,078.00	-5,533,766.00	58.9%
631 NH Program-IGT	15,714,880.00	26,351,286.64	-10,636,406.64	59.6%
632 NH Program-Telehealth Fees	106,503.28	160,753.96	-54,250.68	66.3%
633 NH Program-Acctg Fees	0.00	35,000.00	-35,000.00	0.0%
634 NH Program-Legal Fees	89,315.02	250,000.00	-160,684.98	35.7%
635 NH Program-LTC Fees	1,608,000.00	2,544,000.00	-936,000.00	63.2%
637 NH Program-Interest Expense	2,400,330.84	3,334,960.64	-934,629.80	72.0%
638 NH Program-Bank Fees & Misc	27.50	300.00	-272.50	9.2%
639 NH Program-Appraisal	46,076.76	0.00	46,076.76	100.0%
640 Nursing Home Acquisition	3,328.00	0.00	3,328.00	100.0%
674 - Property Acquisition	1,291,869.85	2,000,000.00	-708,130.15	64.6%
675 HWY 124 Expenses				
675.01 Tony's BBQ Bldg Expenses	9,060.28	0.00	9,060.28	100.0%
<b>Total 675 HWY 124 Expenses</b>	<b>9,060.28</b>	<b>0.00</b>	<b>9,060.28</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>31,065,492.45</b>	<b>50,819,236.96</b>	<b>-19,753,744.51</b>	<b>61.1%</b>
<b>Net Ordinary Income</b>	<b>1,047,670.03</b>	<b>2,761,993.74</b>	<b>-1,714,323.71</b>	<b>37.9%</b>

**Winnie-Stowell Hospital District  
Profit & Loss Budget vs. Actual  
As of Aug 31, 2022**

Accrual Basis

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Income</b>				
416 Nursing Home Operations	173,221,246.56			
<b>Total Other Income</b>	173,221,246.56			
<b>Other Expense</b>				
640 Nursing Home Oper. Expenses	172,427,919.70			
<b>Total Other Expense</b>	172,427,919.70			
<b>Net Other Income</b>	793,326.86			
<b>Net Income</b>	<b>1,840,996.89</b>	<b>2,761,993.74</b>	<b>-920,996.85</b>	<b>66.7%</b>

# **Exhibit “B-2”**

	A	D	E	J	N	O	P	Q
1		2022 Budget Amendment 1			2022 Budget Amendment 2			
2		Year to Date Through August 2022	2022 Original Budget	Budget (Amendment 1)	Proposed Budget Amendments	Budget (Amendment 2)	% Change in Budget	NOTES
3	<b>Revenue</b>							
4	400 Sales Tax Revenue	\$ 504,313.92	\$ 650,000.00	\$ 650,000.00	\$ -	\$ 650,000.00	0.00%	
5	405 Investment Income	\$ 19,399.39	\$ 16,000.00	\$ 16,000.00	\$ -	\$ 16,000.00	0.00%	
6	407 Rent-Highway 124	\$ 10,000.00	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	0.00%	Rent for Highway 124 property needs to be added in Budget Amendment 2. Received rent payment for July 1st and this accounts for the rent through the rest of the year.
7	409 Tobacco Settlement	\$ 11,952.67	\$ 12,500.00	\$ 12,500.00	\$ -	\$ 12,500.00	0.00%	
8	410 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
9	415 Nursing Home-QIPP Programs	\$ 31,567,496.00	\$ 52,902,730.70	\$ 52,902,730.70	\$ 4,097,269.30	\$ 57,000,000.00	7.74%	This changed because of the inclusion of Texarkana facility. Actual as of August 2, 2022 is \$56,913,896.42
10	<b>Total Income</b>	<b>\$ 32,113,161.98</b>	<b>\$ 53,581,230.70</b>	<b>\$ 53,581,230.70</b>	<b>\$ 4,132,269.30</b>	<b>\$ 57,713,500.00</b>	<b>7.71%</b>	
11								
12	<b>Expenses</b>							
13	500 Admin-Administrator Salary	\$ 49,329.84	\$ 71,920.00	\$ 71,920.00	\$ -	\$ 71,920.00	0.00%	
14	502 Admin-Administrative Asst.	\$ 11,852.50	\$ 24,960.00	\$ 24,960.00	\$ -	\$ 24,960.00	0.00%	
15	503 Admin-Staff Incentive Payment	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	0.00%	
16	504 Admin-Administrator's Payroll Taxes	\$ 4,739.58	\$ 7,847.28	\$ 7,847.28	\$ -	\$ 7,847.28	0.00%	
17	505 Admin-Board Bonds	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	0.00%	
18	515 Admin-District Bank Service Charges	\$ 882.79	\$ 560.00	\$ 560.00	\$ -	\$ 560.00	0.00%	
19	521 Professional Fees -District Acctg	\$ 20,218.75	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	0.00%	
20	522 Professional Fees - Audit	\$ 25,905.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	0.00%	
21	523 Professional Fees - District Legal	\$ 8,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	0.00%	
22	550 Admin-Insurance (D&O, Liability Insurance, Workers's Comp.)	\$ 15,673.26	\$ 15,000.00	\$ 15,000.00	\$ 700.00	\$ 15,700.00	4.67%	Changed the name of the line item slightly and added \$700.00. Old name was "550 Admin-D&O / Liability Insurance".
23	560 Admin-Cont Ed, Travel & Seminar	\$ -	\$ 9,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	0.00%	
24	562 Admin-Travel & Mileage Reimbursed	\$ 101.06	\$ 2,400.00	\$ 2,400.00	\$ -	\$ 2,400.00	0.00%	
25	569 Admin-Meals	\$ 690.19	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%	

	A	D	E	J	N	O	P	Q
1		2022 Budget Amendment 1			2022 Budget Amendment 2			
2		Year to Date Through August 2022	2022 Original Budget	Budget (Amendment 1)	Proposed Budget Amendments	Budget (Amendment 2)	% Change in Budget	NOTES
26	<b>570 Admin-District/County Promotion</b>	\$ -	\$ 10,000.00	\$ 10,000.00	\$ (5,000.00)	\$ 5,000.00	-50.00%	Ddecreased the budget line item during the Finance Committee meeting.
27	<b>571 Admin-Office Supplies, Expenses, and Computer Supplies</b>	\$ 7,232.63	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	0.00%	
28	<b>572 Admin-Web-Site</b>	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%	
29	<b>573 Admin-Copier Lease/Contract</b>	\$ 1,780.87	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	0.00%	
30	<b>575 Admin-Cell Phone Reimbursement</b>	\$ 1,200.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	0.00%	
31	<b>576 Admin-Telephone/Internet</b>	\$ 2,239.18	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%	
32	<b>577 Admin-Dues</b>	\$ -	\$ 1,895.00	\$ 1,895.00	\$ -	\$ 1,895.00	0.00%	
33	<b>590 Admin-Election Cost</b>	\$ -	\$ 2,500.00	\$ 2,500.00	\$ (2,500.00)	\$ -	-100.00%	This should be reduced by \$2,500.
34	<b>591 Admin- Notices &amp; Fees</b>	\$ 948.00	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	0.00%	
35	<b>592 Admin-Rent</b>	\$ 2,720.00	\$ 4,080.00	\$ 4,080.00	\$ -	\$ 4,080.00	0.00%	
36	<b>593 Admin-Utilities</b>	\$ 1,863.93	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 3,600.00	0.00%	
37	<b>594 Admin Casualty &amp; Windstorm Insurance</b>	\$ 2,540.24	\$ 2,100.00	\$ 2,100.00	\$ 500.00	\$ 2,600.00	23.81%	Added \$500.00.
38	<b>597 Admin Flood Insurance</b>	\$ -	\$ 1,450.00	\$ 1,450.00	\$ -	\$ 1,450.00	0.00%	
39	<b>598 Admin-Building Maintenance</b>	\$ 3,820.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%	
41	<b>600 IC-East Chambers ISD Partnership</b>	\$ 146,666.64	\$ 220,000.00	\$ 220,000.00	\$ -	\$ 220,000.00	0.00%	

	A	D	E	J	N	O	P	Q
1		2022 Budget Amendment 1			2022 Budget Amendment 2			
2		Year to Date Through August 2022	2022 Original Budget	Budget (Amendment 1)	Proposed Budget Amendments	Budget (Amendment 2)	% Change in Budget	NOTES
42	<b>601 IC Healthcare Expenses</b>							
43	<b>601.01 IC-Pmt to Hosp (Indigent)</b>	\$ 266,892.94	\$ 240,000.00	\$ 240,000.00	\$ 139,000.00	\$ 379,000.00	57.92%	Change number from 601 to 601.01 Initially, budget amount needs to be raised to reflect the actual amount spent for the year (\$256,615.44 payment for 2022 and \$10,277.50 reconciliation). Recently, we learned the Hospital has realized \$252,000.00 in health care expenses through August 2022. Therefore, need to increase budget to also account for an estimated \$31,500.00 per month for four months.
44	<b>601.02 IC-Non Hosp. Costs-UTMB</b>	\$ 206,415.83	\$ 250,000.00	\$ 250,000.00	\$ 100,000.00	\$ 350,000.00	40.00%	Change number from 604b to 601.02 and increased budget.
45	<b>601.03 IC-Non Hosp. Cost-Special Programs (Dental and Optical)</b>	\$ 6,056.00	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	0.00%	Change number from 608 to 601.03
46	<b>601.04 IC-Non Hosp. Costs-Other (Non-Hospital Outpatient Care)</b>	\$ 4,569.23	\$ 2,000.00	\$ 2,000.00	\$ 8,000.00	\$ 10,000.00	400.00%	1. Change number from 604a to 601.04 and increased budget. 2. David, we missed this one but it needs to be amended. The reason this is higher than anticipated is because of payments to Danny Thompson.
47	<b><u>601.05 Charity Care Program</u></b>	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	50000.00%	New program approved during the August 17, 2022 Regular meeting
48	<b>601 IC Healthcare Expenses Total</b>	\$ 483,934.00	\$ 499,000.00	\$ 499,000.00	\$ 297,000.00	\$ 796,000.00	59.52%	Expand to see the line items that form the basis for the totals.

	A	D	E	J	N	O	P	Q
1		2022 Budget Amendment 1			2022 Budget Amendment 2			
2		Year to Date Through August 2022	2022 Original Budget	Budget (Amendment 1)	Proposed Budget Amendments	Budget (Amendment 2)	% Change in Budget	NOTES
49	602 IC-WCH 1115 Waiver UC/IGT Prog	\$ 47,049.92	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	0.00%	
50	603 IC-Pharmaceutical Costs	\$ 23,835.03	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00	0.00%	Remove A from title.
51	605 IC-Office Supplies/Postage	\$ 1,501.66	\$ 500.00	\$ 500.00	\$ 2,000.00	\$ 2,500.00	400.00%	Increased budget to account for replacement computer.
52	607 Grants							
53	607.01 RMC Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	New line item.
54	607.02 Non-Hospital Grants							How do you want to name the rows below (A-G) or should they be left in the budget for reference only? ↓
55	607.02a WSVEMS - Monitors	\$ 104,815.71			\$ 104,815.71	\$ 104,815.71		
56	607.02b WSVEMS - Salaries	\$ 70,896.00	\$ 125,000.00	\$ 125,000.00	\$ -	\$ 125,000.00		
57	607.02c SVDP	\$ 11,900.00		\$ -	\$ 11,900.00	\$ 11,900.00		
58	607.02d FQHC(Coastal)	\$ 591,763.63	\$ 1,318,730.00	\$ 1,318,730.00	\$ (72,890.00)	\$ 1,245,840.00	-5.53%	FQHC moved to grants.
59	607.02e Marcelous Williams	\$ 41,662.50	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00		
60	607.02f Thompson OPC	\$ 117,368.18		\$ -	\$ 117,368.18	\$ 117,368.18		
61	607.02g Admin-Cont Ed-Med Pers.	\$ 1,201.12	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%	Moved to grants.
62	607 Non-Hospital Grants Totals	\$ 939,607.14	\$ 1,495,730.00	\$ 1,495,730.00	\$ 161,193.89	\$ 1,656,923.89	10.78%	
63	607 Grants Totals	\$ 939,607.14	\$ 1,495,730.00	\$ 1,495,730.00	\$ 161,193.89	\$ 1,656,923.89	10.78%	
64	611 IC-Indigent Care Director Salary	\$ 39,946.64	\$ 58,240.00	\$ 58,240.00	\$ -	\$ 58,240.00	0.00%	
65	612 IC-Payroll Taxes for Director	\$ 3,074.59	\$ 4,717.44	\$ 4,717.44	\$ -	\$ 4,717.44	0.00%	
66	615 IC-Software	\$ 8,872.00	\$ 13,308.00	\$ 13,308.00	\$ -	\$ 13,308.00	0.00%	
67	616 IC-Travel	\$ 232.48	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	0.00%	
68	617 Youth Programs							
69	617.01 Youth Programs	\$ 12,835.00		\$ -	\$ -	\$ 17,000.00	0.00%	
70	617.02 Irlens Program	\$ 496.00		\$ -	\$ -	\$ 3,000.00	0.00%	

	A	D	E	J	N	O	P	Q
1		2022 Budget Amendment 1			2022 Budget Amendment 2			
2		Year to Date Through August 2022	2022 Original Budget	Budget (Amendment 1)	Proposed Budget Amendments	Budget (Amendment 2)	% Change in Budget	NOTES
71	<b>617 Youth Programs Totals</b>	\$ 13,331.00	\$ 12,000.00	\$ 12,000.00	\$ 8,000.00	\$ 20,000.00	66.67%	Increased the budget amendment during the Finance Committee meeting.
72	<b>630 NH Program - Mgt Fees</b>	\$ 7,926,312.00	\$ 13,460,078.00	\$ 13,460,078.00	\$ 797,262.32	\$ 14,257,340.32	5.92%	This changed because of the inclusion of Texarkana facility for last 4 months of 2022.
73	<b>631 NH Program IGT</b>	\$ 15,714,880.00	\$ 26,351,286.64	\$ 26,351,286.64	\$ (341,668.64)	\$ 26,009,618.00	-1.30%	This changed because of the inclusion of Texarkana facility for last 4 months of 2022.
74	<b>632 NH Telehealth Expenses</b>	\$ 106,503.28	\$ 160,753.96	\$ 160,753.96	\$ 32,667.36	\$ 193,421.32	20.32%	This changed because of the inclusion of Texarkana facility for last 4 months of 2022.
75	<b>633 NH Program-Acctg Fees</b>	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	0.00%	
76	<b>634 NH Program-Legal Fees</b>	\$ 89,315.02	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 250,000.00	0.00%	
77	<b>635 NH Program-LTC Fees</b>	\$ 1,608,000.00	\$ 2,544,000.00	\$ 2,544,000.00	\$ 24,000.00	\$ 2,568,000.00	0.94%	This changed because of the inclusion of Texarkana facility for last 4 months of 2022.
79	<b>637 NH Program-Interest Expense</b>	\$ 2,400,330.84	\$ 3,334,960.64	\$ 3,334,960.64	\$ 103,513.32	\$ 3,438,473.96	3.10%	This changed for two reasons: 1) Increased interest rate to account for half IGT for Loan 11 to funding \$7,000,000.00; 2) Addition of Texarkana facility in Year 6 to make 40 nursing facilities.
80	<b>638 NH Program Bank Fees &amp; Misc</b>	\$ 27.50	\$ 300.00	\$ 300.00		\$ 300.00	0.00%	
81	<b>639 Nursing Home Appraisal</b>	\$ 46,076.76	\$ -	\$ -	\$ 46,076.76	\$ 46,076.76	46076.76%	Need to adjust to account for appraisal of 11 new facilities and Texarkana.
82	<b>640 Nursing Home Acquisition Fees</b>	\$ 3,328.00			\$ 3,328.00	\$ 3,328.00	3328.00%	Acquisition cost for Texarkana facility.



	A	D	E	J	N	O	P	Q
1		2022 Budget Amendment 1			2022 Budget Amendment 2			
2		Year to Date Through August 2022	2022 Original Budget	Budget (Amendment 1)	Proposed Budget Amendments	Budget (Amendment 2)	% Change in Budget	NOTES
84	<b>674 Property Acquisition</b>	\$ 1,291,869.85	\$ 150,000.00	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	0.00%	Changed the line item from 629 to 674. This was the sole budget amendment in Budget Amendment 1. Budget Line item includes property acquisition, building acquisition, building installation, engineering, & foundation construction.
85	<b>675-Highway 124 Expenses</b>							
86	<b>675.01-Tony's BBQ Building Expenses</b>	\$ -	\$ -	\$ -	\$ 9,060.28	\$ 9,060.28	9060.28%	Added line item and included insurance.
87	<b>675.02-Clinic Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	Added line item. Contemplates misc. expenses to be incurred following construction and opening of the clinic.
88	<b>675-Total-Highway 124 Expenses</b>	\$ 9,060.28	\$ -	\$ -	\$ 9,060.28	\$ 9,060.28	9060.28%	Expand to see the line items that form the basis for the totals.
89	<b>Total Expense</b>	\$ 31,065,492.45	\$ 48,969,236.96	\$ 50,819,236.96	\$ 1,136,133.29	\$ 51,955,370.25	2.24%	
90	<b>Net Ordinary Income</b>	\$ 1,047,669.53	\$ 4,611,993.74	\$ 2,761,993.74	\$ 2,996,136.01	\$ 5,758,129.75	108.48%	

# **Exhibit “B-3”**

**WSHD Treasurer's Report**

Reporting Date: <b>Wednesday, September 21, 2022</b>					
Pending Expenses		For	Amount	Funds Summary	Totals
Brookshire Brothers	Indigent Care		\$2,410.27	Prosperity Operating (Unrestricted)	\$154,601.20
Wilcox Pharmacy	Indigent Care		\$1,348.13	First Financial (Unrestricted)	\$10,480,802.06
UTMB at Galveston	Indigent Care		\$11,668.26	First Financial (Restricted)	\$10,793,426.19
UTMB Faculty Group	Indigent Care		\$7,333.83	TexStar	\$893,642.53
Thompson Outpatient Clinic	Indigent Care		\$1,135.85	Allegiance Bank LOC (Available)	\$0.00
Barrier Reef Emergency Physicians	Indigent Care		\$121.20	Total District Funds	\$22,322,471.97
Omnipoint Health-Dental	SP Program		\$1,576.00	Less First Financial (Restricted)	(\$10,793,426.19)
Dr. June Stansky, Optometrist	SP Program		\$180.00	Less TexStar Reserve Account	(\$893,642.53)
\$25 Optical	SP Program		\$95.00	Less Committed Funds (Capital Acquisition and Grant Funding-See below)	(\$1,659,284.61)
Penelope (Polly) Butler	Youth Counseling		\$85.00	Cash Position (Less First Financial Restricted)	\$8,976,118.65
Nicki Holtzman	Youth Counseling		\$595.00	Pending Expenses	(\$79,148.27)
Kalos Counseling (Benjamin Odom)	Youth Counseling		\$935.00	Ending Balance (Less expenses-Available Cash, not Committed)	\$8,896,970.38
Indigent Healthcare Solutions	IC Inv #74389 & 74468		\$1,234.00	Total Funds (Ending Balance+LOC Outstanding+QIPP Funds Outstanding)	\$16,355,387.73
Benckenstein & Oxford	Inv #50550		\$19,100.00	<b>Prior Month</b>	
Hubert Oxford	Legal Retainer		\$1,000.00	Prosperity Operating (Unrestricted)	\$184,787.71
David Sticker	Inv #84		\$3,343.75	First Financial (Unrestricted)	\$10,838,973.58
Technology Solutions of Tx	Inv # 1711		\$75.00	First Financial (Restricted)	\$13,807,827.92
Felipe Ojedia-Yard Service	Inv #1029		\$300.00	TexStar	\$692,497.44
Graciela Chavez-Office Cleaning	Inv #8018613		\$120.00	Allegiance Bank LOC (Available)	\$0.00
WSVEMS (dated )	Grant Inv Aug Payroll		\$10,416.00	Total District Funds	\$25,524,086.64
American Education Services	S Stern-Student Loan		\$150.14	Less First Financial (Restricted)	(\$13,807,827.92)
Lisa Rae, LLC	Inv #1141		\$555.00	Less TexStar Reserve Account	(\$692,497.44)
Allegiance Bank	LOC Interest-Auto Pay		\$15,370.84	Funding-See below)	(\$4,494,396.88)
<b>Total Pending Expenses:</b>			<b>\$79,148.27</b>	Cash Position (Less First Financial Restricted)	\$6,529,364.41
				Pending Expenses	\$257,793.59
				Ending Balance (Less expenses)	\$4,063,343.06
				Total Funds (Ending Balance+LOC Outstanding+QIPP Funds Outstanding)	\$13,364,456.76

**First Financial Bank Reconciliations**

<b>FFB Balance Sept 20, 2022</b>	<b>\$21,274,228.24</b>				
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	Restricted Funds	Total Scheduled Payment	Balance Received	Balance Due	Due to District
<b>Yr. 5, Component 1-IGT 10, QIPP Year 5</b>					
Component 1-March (2nd Half)	\$1,901,502.63	\$1,901,502.63	\$1,901,502.63	\$0.00	\$1,901,502.63
Component 1-April (2nd Half)	\$1,976,669.79	\$1,976,669.79	\$1,976,669.79	\$0.00	\$1,976,669.79
Component 1-May (2nd Half)	\$1,871,362.51	\$1,871,362.51	\$1,871,362.51	\$0.00	\$1,871,362.51
Component 1-June (2nd Half)	\$1,957,750.53	\$1,957,750.53	\$1,957,750.53	\$0.00	\$1,957,750.53
Component 1-July (2nd Half)	\$1,828,252.39	\$1,828,252.39	\$1,827,994.07	\$258.32	\$1,828,252.39
<b>Total Component 1, IGT 10</b>	<b>\$9,535,537.85</b>	<b>\$9,535,537.85</b>	<b>\$9,535,279.53</b>	<b>\$258.32</b>	<b>\$9,535,537.85</b>

**Loan 20 Set Aside (Salt Creek & Allegiance)**

	Restricted Funds	Total Scheduled Payment	Balance Received	Balance Due	Due to District
Loan 20 Payment-March (2nd Half)	\$1,901,502.63	\$1,901,502.63	\$1,901,502.63	\$0.00	\$1,901,502.63
Loan 20 Payment-April (2nd Half)	\$1,976,669.79	\$1,976,669.79	\$1,976,669.79	\$0.00	\$1,976,669.79
Loan 20 Payment-May (2nd Half)	\$1,871,362.51	\$1,871,362.51	\$1,871,362.51	\$0.00	\$1,871,362.51
Loan 20 Payment-Jun (2nd Half)	\$1,957,750.53	\$1,957,750.53	\$1,957,750.53	\$0.00	\$1,957,750.53
Loan 20 Payment-July (2nd Half)	\$1,828,252.39	\$1,828,252.39	\$1,827,994.07	\$258.32	\$1,828,252.39
<b>Total Loan 20 Set Aside</b>	<b>\$9,535,537.85</b>	<b>\$9,535,537.85</b>	<b>\$9,535,279.53</b>	<b>\$258.32</b>	<b>\$9,535,537.85</b>

**Yr. 5, Component 2 (Public & Private)**

	Restricted Funds	Total Scheduled Payment	Balance Received	Balance Due	Due to District
Y5/Q4-Comp. 2-June	\$264,410.33	\$502,740.99	\$497,694.91	\$5,046.08	\$233,284.59
Y5/Q4-Comp. 2-Jul	\$256,258.51	\$481,459.31	\$481,391.27	\$68.04	\$225,132.77
Y5/Q4-Comp. 2-Aug	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Component 2 due to MGRs.</b>	<b>\$520,668.83</b>	<b>\$984,200.30</b>	<b>\$979,086.18</b>	<b>\$5,114.12</b>	<b>\$458,417.35</b>

**Variance Payments**

	Restricted Funds	Total Scheduled Payment	Balance Received	Balance Due	Due to District
Variance Payment Jun	(\$16,529.47)	(\$34,282.33)	(\$33,058.94)	(\$1,223.39)	(\$16,529.47)
Variance Payment Jul	(\$60,170.31)	(\$121,858.85)	(\$120,340.61)	(\$1,518.24)	(\$60,170.31)
Variance Payment Aug	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Variance Payment Qtr 4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Variance Payment Totals</b>	<b>(\$76,699.78)</b>	<b>(\$156,141.18)</b>	<b>(\$153,399.55)</b>	<b>(\$2,741.63)</b>	<b>(\$76,699.78)</b>

<b>Mission and Red Oak Funds</b>	<b>\$470,106.41</b>
(See below for details)	
<b>Texarkana Funds</b>	<b>\$11,754.58</b>
(See below for details)	
<b>Non-QIPP Funds</b>	<b>\$40,850.00</b>

<b>Interest Reserves</b>	
Reserve Ln 20 (Balance Due-2 months)	\$165,006.22
Reserve Ln 21 (Reserve-3 months)	\$126,202.07
<b>Total Reserves</b>	<b>\$291,208.29</b>
<b>Restricted</b>	<b>\$10,793,426.19</b>
<b>Unrestricted</b>	<b>\$10,480,802.06</b>
<b>Total Funds</b>	<b>\$21,274,228.24</b>

Committed Funds	Paid for FQHC: 2021-2022	Quarterly Payment	Balance Due
1. FQHC Grant Funding-2022	\$654,076.37	\$591,763.63	\$654,076.37
2. FQHC Grant Funding-2023	\$754,885.00	\$0.00	\$754,885.00
3. Hospital-DY 7 Repayment	\$250,323.24	\$0.00	\$250,323.24
<b>Total Commitments</b>	<b>\$1,659,284.61</b>	<b>\$591,763.63</b>	<b>\$1,659,284.61</b>

<b>Mission and Red Oak QIPP Payments</b>					
Mission and Red Oak Year 5 QIPP Payments	Payment to HMG	Total Due	Balance Received	Unpaid	Cap X Account
<b>Received and Paid</b>					<b>\$3,319,493.92</b>
<b>Component 1</b>					
Component 1-Jun (2nd Half)	\$212,906.45	\$212,906.45	\$212,906.45	\$0.00	\$212,906.45
Component 1-Jul (2nd Half)	\$190,941.39	\$190,903.26	\$190,941.39	(\$38.13)	\$190,941.39
Component 1-Aug (2nd Half)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Qtr. 4 Totals</b>	<b>\$403,847.84</b>	<b>\$403,809.71</b>	<b>\$403,847.84</b>	<b>(\$38.13)</b>	<b>\$403,847.84</b>
<b>Component 2</b>					
Yr. 5, Component 2 Funds-Jun	\$54,645.48	\$54,645.48	\$54,645.48	\$0.00	\$54,645.48
Yr. 5, Component 2 Funds-Jul	\$50,262.86	\$50,242.78	\$50,262.86	(\$20.08)	\$0.00
Yr. 5, Component 2 Funds-Aug	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Qtr. 4 Totals</b>	<b>\$104,908.34</b>	<b>\$104,888.26</b>	<b>\$104,908.34</b>	<b>(\$20.08)</b>	<b>\$54,645.48</b>
<b>Variance Payments</b>					
Yr. 5, Jun 2022 Variance Payment	(\$15,358.68)	(\$15,358.68)	(\$15,358.68)	\$0.00	(\$15,358.68)
Yr. 5, Jul 2022 Variance Payment	(\$23,291.09)	(\$23,334.03)	(\$23,291.09)	(\$42.94)	(\$23,291.09)
Yr. 5, Aug 2022 Variance Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4th Qtr. Variance Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Qtr. 3 Totals</b>	<b>(\$38,649.77)</b>	<b>(\$38,692.71)</b>	<b>(\$38,649.77)</b>	<b>(\$42.94)</b>	<b>(\$38,649.77)</b>
<b>Reimbursement Payments from Abri (\$60,000-\$10,000 per month-Comp. 2)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Mission and Red Oak</b>	<b>\$470,106.41</b>	<b>\$470,005.26</b>	<b>\$470,106.41</b>	<b>(\$101.15)</b>	<b>\$3,739,337.47</b>

<b>Caring-Villa of Texarkana</b>					
Texarkana Year 5 QIPP Payments	Payment to HMG	Total Due	Balance Received	Unpaid	Cap X Account
<b>Received and Paid</b>					<b>\$46,536.65</b>
<b>Component 1</b>					
Component 1-Jun (2nd Half)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Component 1-Jul (2nd Half)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Component 1-Aug (2nd Half)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Qtr. 4 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Component 2</b>					
Yr. 5, Component 2 Funds-June	\$0.00	\$19,661.20	\$7,455.60	\$12,205.60	\$7,455.60
Yr. 5, Component 2 Funds-Jul	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Yr. 5, Component 2 Funds-Aug	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Qtr. 4 Totals</b>	<b>\$7,455.60</b>	<b>\$19,661.20</b>	<b>\$7,455.60</b>	<b>\$12,205.60</b>	<b>\$7,455.60</b>
<b>Variance Payments</b>					
Yr. 5, Jun 2022 Variance Payment	\$496.30	\$4,147.78	\$496.30	\$3,651.48	\$496.30
Yr. 5, Jul 2022 Variance Payment	\$3,802.68	\$5,232.24	\$3,802.68	\$1,429.56	\$3,802.68
Yr. 5, Aug 2022 Variance Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Qtr. 3, Comp 3, 4, and Lapsing Variance Pmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Qtr. 4 Totals</b>	<b>\$4,298.98</b>	<b>\$9,380.02</b>	<b>\$4,298.98</b>	<b>\$5,081.04</b>	<b>\$4,298.98</b>
<b>Qtr. 4, Component 3, 4, and Lapsing Variance Payment</b>					
<b>Total Villa of Texarkana</b>	<b>\$11,754.58</b>	<b>\$29,041.22</b>	<b>\$11,754.58</b>	<b>\$17,286.64</b>	<b>\$58,291.23</b>

**11 Month Outstanding Short Term Revenue Note-Loan 20 (December 1, 2021-Oct. 31, 2022)  
2nd Half of QIPP Year 5**

<b>Loan 20-Principle</b>	\$11,786,158.80	<b>Reserve</b>	\$165,006.22		
<b>Interest</b>	16.80%	<b>Interest</b>			
<b>Amortization Table</b>	<b>Date</b>	<b>Balance</b>	<b>Interest</b>	<b>Principal Rcvd.</b>	<b>Payment</b>
1	12/30/2021	\$11,786,158.80	\$165,006.22	\$0.00	\$165,006.22
2	1/31/2022	\$11,786,158.80	\$165,006.22	\$0.00	\$165,006.22
3	2/28/2022	\$11,786,158.80	\$165,006.22	\$0.00	\$165,006.22
4	3/31/2022	\$11,786,158.80	\$165,006.22	\$0.00	\$165,006.22
5-(March, 2022, Comp. 1)	4/30/2022	\$11,786,158.80	\$165,006.22	\$1,901,502.63	\$2,066,508.85
6-(April 2022, Comp. 1)	5/31/2022	\$11,786,158.80	\$165,006.22	\$1,976,669.79	\$2,141,676.01
7-(May 2022, Comp. 1)	6/30/2022	\$11,786,158.80	\$165,006.22	\$1,871,362.51	\$2,036,368.73
8-(June 2022, Comp. 1)	7/31/2022	\$11,786,158.80	\$165,006.22	\$1,957,750.53	\$2,122,756.75
9 (July 2022, Comp. 1)	8/31/2022	\$0.00	\$165,006.22	\$1,894,367.37	\$2,059,373.59
10 (Aug. 2022, Comp. 1)	9/30/2022	\$0.00	\$165,006.22	\$1,995,187.15	\$2,160,193.37
Reserve		\$11,786,158.80	\$0.00	\$189,318.82	
11	10/31/2022	\$0.00	\$165,006.22	\$0.00	\$165,006.22
<b>Amount Paid</b>			<b>\$1,815,068.42</b>	<b>\$11,786,158.80</b>	<b>\$13,601,227.22</b>
<b>Amount Due: October 31, 2021</b>			<b>\$1,815,068.42</b>	<b>\$11,786,158.80</b>	<b>\$13,601,227.22</b>
<b>Amount Remaining</b>				<b>\$0.00</b>	<b>\$0.00</b>

**11 Month Outstanding Short Term Revenue Note-Loan 21 (May 31, 2022-Apr. 30, 2023)  
1st Half of QIPP Year 6**

<b>Loan 21-Principle</b>	\$9,014,433.31	<b>Reserve</b>	\$126,202.07		
<b>Interest</b>	16.80%	<b>Interest</b>	\$1,381,653.31		
<b>Amortization Table</b>	<b>Date</b>	<b>Balance</b>	<b>Interest</b>	<b>Principal Rcvd.</b>	<b>Payment</b>
1	6/30/2022	\$9,014,433.31	\$126,202.07	\$0.00	\$1,381,653.31
2	7/31/2022	\$9,014,433.31	\$126,202.07	\$0.00	\$126,202.07
3	8/31/2022	\$9,014,433.31	\$126,202.07	\$0.00	\$126,202.07
4	9/30/2022	\$9,014,433.31	\$126,202.07	\$0.00	\$126,202.07
5-(Sept. 2022, Comp. 1)	10/31/2022	\$9,014,433.31	\$126,202.07	\$2,468,658.75	\$2,594,860.82
6-(Oct. 2021, Comp. 1)	11/30/2022	\$9,014,433.31	\$126,202.07	\$2,509,398.55	\$2,635,600.62
7-(Nov. 2022, Comp. 1)	12/31/2022	\$9,014,433.31	\$126,202.07	\$2,441,475.55	\$2,567,677.62
8-(Dec. 2022 Comp. 1)	1/31/2023	\$9,014,433.31	\$126,202.07	\$1,594,900.46	\$1,721,102.53
9 (Jan. 2023, Comp. 1)	2/28/2023	\$9,014,433.31	\$126,202.07	\$0.00	\$126,202.07
10 (Feb. 2023, Comp. 1)	3/31/2023	\$9,014,433.31	\$126,202.07	\$0.00	\$126,202.07
Reserve		\$9,014,433.31	\$0.00	\$0.00	\$0.00
11	4/30/2023	\$0.00	\$126,202.07	\$0.00	\$126,202.07
<b>Amount Paid</b>			<b>\$1,388,222.77</b>	<b>\$9,014,433.31</b>	<b>\$10,402,656.08</b>
<b>Amount Due: October 31, 2021</b>			<b>\$1,388,222.77</b>	<b>\$9,014,433.31</b>	<b>\$10,402,656.08</b>
<b>Amount Remaining</b>				<b>\$0.00</b>	<b>\$0.00</b>

**Allegiance Bank Line of Credit**

<b>Balance:</b>	\$7,000,000.00	<b>Principle Balance Owed</b>	\$7,000,000.00		
<b>Interest Rate:</b>	2.55%	<b>LOC Funds Available</b>	\$0.00		
<b>Amortization Table</b>	<b>Date</b>	<b>Balance</b>	<b>Interest</b>	<b>Principal Rcvd.</b>	<b>Payment</b>
1	6/30/2022	Interest Payment	\$11,404.16	\$0.00	\$11,404.16
2	7/23/2022	Interest Payment	\$14,875.00	\$0.00	\$14,875.00
3	8/23/2022	Interest Payment	\$15,370.83	\$0.00	\$15,370.83
4	9/23/2022	Interest Payment	\$15,370.84	\$0.00	\$15,370.84
5-(Sept. 2022, Comp. 1)	10/31/2022	Interest Payment	\$15,160.27	\$0.00	\$15,160.27
6-(Oct. 2021, Comp. 1)	11/30/2022	Interest Payment	\$14,617.23	\$0.00	\$14,617.23
7-(Nov. 2022, Comp. 1)	12/31/2022	Interest Payment	\$15,160.27	\$0.00	\$15,160.27
8-(Dec. 2022 Comp. 1)	1/31/2023	Interest Payment	\$15,160.27	\$1,129,944.50	\$1,145,104.77
9 (Jan. 2023, Comp. 1)	2/28/2023	Interest Payment	\$11,482.79	\$2,716,210.19	\$2,727,692.98
10 (Feb. 2023, Comp. 1)	3/31/2023	Interest Payment	\$6,830.45	\$2,672,502.52	\$2,679,332.97
Reserve				\$481,342.78	\$481,342.78
11	4/30/2023		\$1,008.84	\$0.00	\$1,008.84
<b>Amount Paid</b>		\$0.00	<b>\$135,432.11</b>	<b>\$7,000,000.00</b>	<b>\$7,135,432.11</b>

**District's Investments**

	<b>Amount</b>	<b>Percentage</b>	<b>From</b>	<b>To</b>	<b>Interest</b>	
*CD at Allegiance Bank C.D. #1771	\$7,009,704.10	0.55%	8/1/2022	8/31/2022	\$9,704.10	Paid Quarterly
Texstar C.D. #1110	\$893,642.53	0.999479%	8/1/2022	8/31/2022		Paid \$1,145.09 Jun 2022

TO THE BEST OF MY KNOWLEDGE,  
THESE FIGURES IN THE WSDH  
TREASURER'S REPORT AND  
SUPPORTING DOCUMENTS CORRECT  
AND IN COMPLIANCE WITH THE  
DISTRICT'S INVESTMENT POLICY.

Edward Murrell,  
President

Robert "Bobby" Way  
Treasurer/Investment Officer

Date

Date

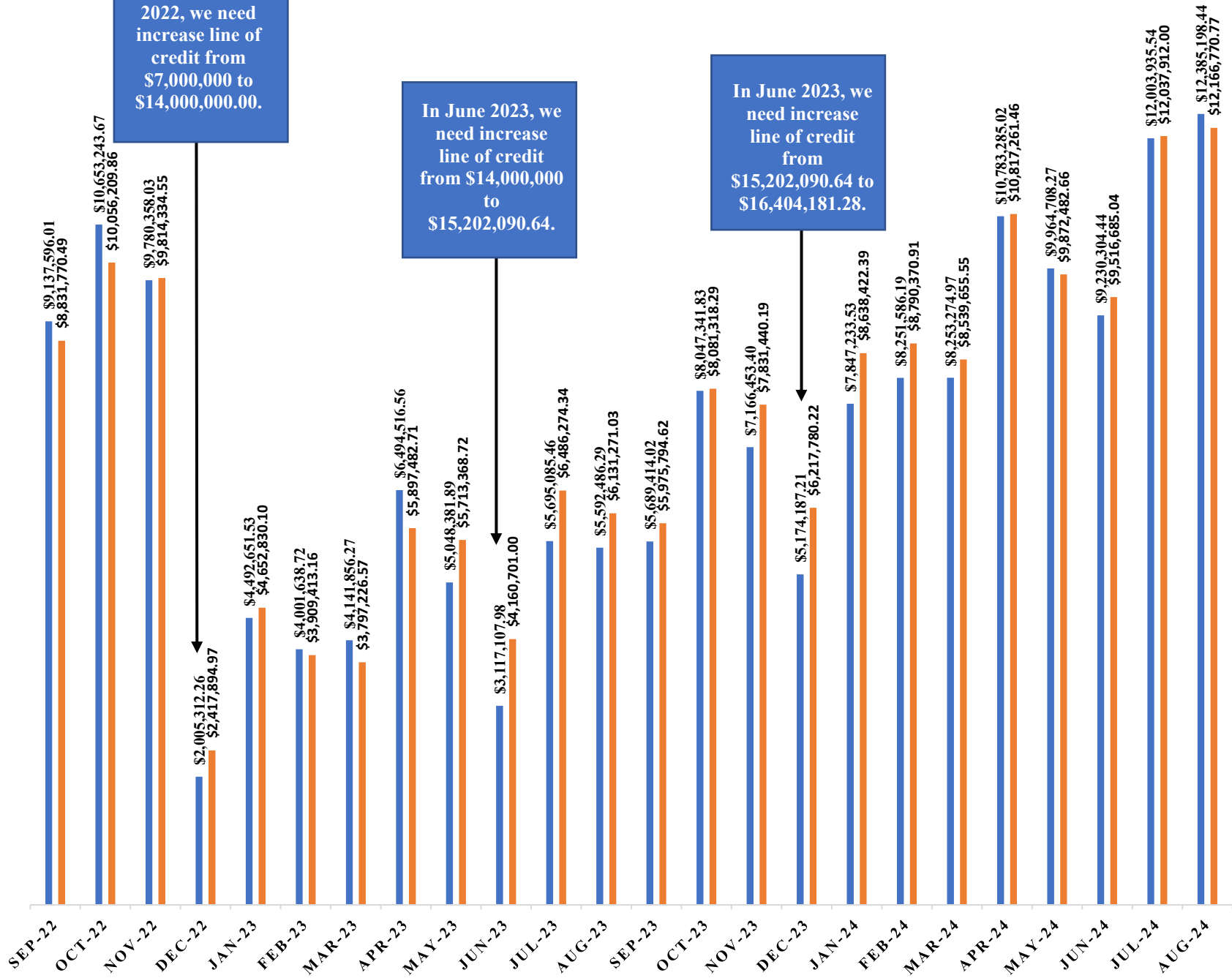
# CASH FLOW

■ Cash Flow With Reserves   ■ Cash Flow No Reserves

In December 2022, we need increase line of credit from \$7,000,000 to \$14,000,000.00.

In June 2023, we need increase line of credit from \$14,000,000 to \$15,202,090.64.

In June 2023, we need increase line of credit from \$15,202,090.64 to \$16,404,181.28.



# **Exhibit “B-4”**

**Winnie-Stowell Hospital District**  
**Bank Accounts Register**  
**As of August 17, 2022 to September 21, 2022**

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Memo</i>	<i>Clr</i>	<i>Amount</i>	<i>Balance</i>
<b>100 Prosperity Bank -Checking</b>							184,852.45
Check	08/17/2022	3598	Brookshire Brothers	IC RXs Jul 2022	X	(1,819.26)	183,033.19
Check	08/17/2022	3600	Wilcox Pharmacy	IC RXs Jul 2022	X	(1,327.97)	181,705.22
Check	08/17/2022	3601	UTMB at Galveston	IC Batch Date 07.01.2022	X	(1,472.65)	180,232.57
Check	08/17/2022	3602	UTMB Faculty Grou...	IC Batch Date 07.01.2022	X	(980.34)	179,252.23
Check	08/17/2022	3603	Thompson OPC (Cli...	IC Batch Date 07.11.2022	X	(1,006.49)	178,245.74
Check	08/17/2022	3604	Omnipoint Health-D...	IC SP Batch Date 07.08.2022	M	(1,020.00)	177,225.74
Check	08/17/2022	3605	Penelope S Butler, ...	YC Batch Date 07.02.2022	X	(170.00)	177,055.74
Check	08/17/2022	3606	Nicki Holtzman MS,...	YC Batch Date 07.02.2022	X	(680.00)	176,375.74
Check	08/17/2022	3607	Kalos Counseling	YC Batch Date 07.02.2022		(425.00)	175,950.74
Check	08/17/2022	3608	Indigent Healthcare ...	Inv #74218	X	(1,109.00)	174,841.74
Check	08/17/2022	3609	Benckenstein & Oxf...	Inv #50501 (Jun 2022)	X	(22,820.00)	152,021.74
Check	08/17/2022	3610	Hubert Oxford	Legal Retainer	X	(1,000.00)	151,021.74
Check	08/17/2022	3611	David Sticker	Inv #83	X	(2,031.25)	148,990.49
Check	08/17/2022	3612	Technology Solution...	Inv #s 1686 & 1704	X	(604.99)	148,385.50
Check	08/17/2022	3613	Felipe Ojeda	Inv #1028	X	(300.00)	148,085.50
Check	08/17/2022	3614	Graciela Chavez	Inv #8018612	X	(60.00)	148,025.50
Check	08/17/2022	3615	WSVEMS	Grant (Inv Jul 2022 payroll)	X	(10,416.00)	137,609.50
Check	08/17/2022	3616	American Education...	92 5529 5461 S Stern	X	(150.14)	137,459.36
Check	08/17/2022	3617	Function 4	3A0064 Inv #953037 & 954530	X	(274.11)	137,185.25
Check	08/17/2022	3618	Cigna - Star+Plus	Refund Payment QY5 May Offset (...)		(68.38)	137,116.87
Transfer	08/19/2022			For CGHC Grant Req	X	194,687.18	331,804.05
Check	08/22/2022	3619	Coastal Gateway He...	Grant Aug Req	X	(194,687.18)	137,116.87
Check	08/23/2022	Auto	Allegiance Bank	AB LOC Interest Pmt	X	(15,370.83)	121,746.04
Check	08/29/2022		Prosperity Bank (CC)	ACH, Withdrawal, Processed	X	(421.93)	121,324.11
Liability ...	08/30/2022		QuickBooks Payroll ...	Created by Payroll Service on 08/2...	X	(10,272.58)	111,051.53
Paycheck	08/31/2022	DD1265	Burleson, Janci L	Direct Deposit	X		111,051.53
Paycheck	08/31/2022	DD1266	Norris, Sherrie	Direct Deposit	X		111,051.53
Paycheck	08/31/2022	DD1267	Ojeda, Patricia	Direct Deposit	X		111,051.53
Deposit	08/31/2022		Prosperity Bank	Deposit, Processed	X	14.70	111,066.23
Deposit	09/08/2022		Tony's BBQ	Deposit Sept Rent	M	5,000.00	116,066.23
Check	09/12/2022	995112	Trinity Bay Conserv...	13053-1010703000	M	(63.32)	116,002.91
Check	09/12/2022		IRS	Memo:ACH, Withdrawal, Processed	M	(3,661.86)	112,341.05
Deposit	09/12/2022		Texas Comptroller o...	ACH, Deposit, Processed	M	61,889.46	174,230.51
Check	09/13/2022	995108	Riceland Medical Ce...	Memo:Draft, Withdrawal, Processed	M	(340.00)	173,890.51
Check	09/14/2022	3620	JS Edwards	Inv 120345 Policy NPP8855909 (H...		(149.00)	173,741.51
Check	09/15/2022			Memo:Fee, Withdrawal, Processed ...	M	(107.96)	173,633.55
Check	09/15/2022	ACH	Entergy	Memo:ACH, Withdrawal, Processed	M	(200.40)	173,433.15
Check	09/16/2022	995102	ECISD	Memo:Draft, Withdrawal, Processed	M	(18,333.33)	155,099.82
Check	09/16/2022	ACH	Funcion 4-Lease fka ...	Memo:ACH, Withdrawal, Processed	M	(216.94)	154,882.88
Check	09/19/2022	ACH	Specturm/Time War...	8260170290121119	M	(281.68)	154,601.20
Check	09/21/2022	To Print	Brookshire Brothers	IC RXs Aug 2022		(2,410.27)	152,190.93
Check	09/21/2022	To Print	Wilcox Pharmacy	IC RXs Aug 2022		(1,348.13)	150,842.80
Check	09/21/2022	To Print	UTMB at Galveston	IC Batch Date 08.01.2022		(11,668.26)	139,174.54
Check	09/21/2022	To Print	UTMB Faculty Grou...	IC Batch Date 08.01.2022		(7,333.83)	131,840.71
Check	09/21/2022	To Print	Thompson OPC (Cli...	IC Batch Date 08.11.2022		(1,135.85)	130,704.86
Check	09/21/2022	To Print	Barrier Reef Emerge...	IC Batch Date 08.01.2022		(121.20)	130,583.66
Check	09/21/2022	To Print	Omnipoint Health-D...	IC SP Batch Date 08.08.2022		(1,576.00)	129,007.66
Check	09/21/2022	To Print	Dr. June Stansky, O...	IC SP Batch Date 08.08.2022		(180.00)	128,827.66
Check	09/21/2022	To Print	\$25 Optical	IC SP Batch Date 08.08.2022		(95.00)	128,732.66
Check	09/21/2022	To Print	Penelope S Butler, ...	YC Batch Date 08.02.2022		(85.00)	128,647.66
Check	09/21/2022	To Print	Nicki Holtzman MS,...	YC Batch Date 08.02.2022		(595.00)	128,052.66
Check	09/21/2022	To Print	Kalos Counseling	YC Batch Date 08.02.2022		(935.00)	127,117.66
Check	09/21/2022	To Print	Indigent Healthcare ...	Inv# 74389 & 74468		(1,234.00)	125,883.66
Check	09/21/2022	To Print	Benckenstein & Oxf...	Inv #50550 (July 2022)		(19,100.00)	106,783.66
Check	09/21/2022	To Print	Hubert Oxford	Legal Retainer		(1,000.00)	105,783.66
Check	09/21/2022	To Print	David Sticker	Inv #84		(3,353.75)	102,429.91
Check	09/21/2022	To Print	Technology Solution...	Inv #1711		(75.00)	102,354.91
Check	09/21/2022	To Print	Felipe Ojeda	Inv #1029		(300.00)	102,054.91
Check	09/21/2022	To Print	Graciela Chavez	Inv #8018613		(120.00)	101,934.91
Check	09/21/2022	To Print	WSVEMS	Grant (Inv Aug 2022 payroll)		(10,416.00)	91,518.91



**Winnie-Stowell Hospital District**  
**Bank Accounts Register**  
**As of August 17, 2022 to September 21, 2022**

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Memo</i>	<i>Clr</i>	<i>Amount</i>	<i>Balance</i>
Check	09/21/2022	To Print	Lisa Rae LLC	Inv #1141		(555.00)	90,963.91
Check	09/21/2022	To Print	American Education...	92 5529 5461 S Stern		(150.14)	90,813.77
Check	09/23/2022	AutoPend...	Allegiance Bank			(15,370.84)	75,442.93
Total 100 Prosperity Bank -Checking						(109,409.52)	75,442.93
<b>109 First Financial Bank</b>							24,645,641.49
<b>109b FFB #4846 DACA</b>							24,645,641.49
Check	08/17/2022			Memo:Transfer from DDA Acct No...	X	1,160.00	24,646,801.49
Check	08/18/2022		Allegiance Bank	Transfer NH Non QIPP Funds	X	(50,271.00)	24,596,530.49
Check	08/19/2022		LTC Group	Inv 1582 (August 2022)	X	(201,000.00)	24,395,530.49
Transfer	08/19/2022			For CGHC Grant Req Payee:ACH ...	X	(194,687.18)	24,200,843.31
Check	08/22/2022			Memo:Transfer from DDA Acct No...	X	48,125.00	24,248,968.31
Check	08/26/2022			Memo:Transfer from DDA Acct No...	X	1,176,188.91	25,425,157.22
Check	08/30/2022		Salt Creek Capital L...	Ln 20 Interest pmt (9 of 11)	X	(165,006.22)	25,260,151.00
Check	08/30/2022		Salt Creek Capital L...	Ln 21 Interest pmt (3 of 11)	X	(126,202.07)	25,133,948.93
Check	08/31/2022			Memo:Transfer from DDA Acct No...	X	449,291.15	25,583,240.08
Check	08/31/2022			ACH Paymen QY5 Qtr 3 (Mar Apr ...	X	(46,516.65)	25,536,723.43
Check	08/31/2022			ACH Paymen NH Non-QIPP-Fund...	X	(48,105.00)	25,488,618.43
Check	08/31/2022			ACH Pmt QY5 Qtr 3 (Mar Apr Ma...	X	(1,418,553.92)	24,070,064.51
Check	08/31/2022			ACH Pmt Mgr Dist QY5 Qtr 3 (Ma...	X	(3,651,301.38)	20,418,763.13
Check	09/02/2022			Memo:Transfer from DDA Acct No...	M	588,905.74	21,007,668.87
Check	09/07/2022			Memo:Transfer from DDA Acct No...	M	197,714.40	21,205,383.27
Check	09/08/2022			Memo:Transfer from DDA Acct No...	M	20,109.97	21,225,493.24
Check	09/15/2022			Memo:Transfer from DDA Acct No...	M	9,985.00	21,235,478.24
Check	09/19/2022			Transfer to DDA Acct No. 1110214...		38,750.00	21,274,228.24
Check	09/23/2022	Pending	LTC Group	Inv #1589		(240,000.00)	21,034,228.24
Check	09/23/2022	Pending	AB NH Holding-No...	ACH Pmt NH - Incentive Funds		(40,830.00)	20,993,398.24
Check	09/23/2022	Pending	Allegiance Bank	ACH to AB Holding - H RO Abri F...		(9,985.00)	20,983,413.24
Check	09/28/2022	Pending	Tx Comptroller	ACH Pmt - RMC UC DY11 Final ...		(43,965.14)	20,939,448.10
Check	09/30/2022	Pending	Salt Creek Capital L...	Ln 20 Interest Pmt (10 of 11)		(165,006.22)	20,774,441.88
Check	09/30/2022	Pending	Salt Creek Capital L...	Ln 21 Interest Pmt (4 of 11)		(126,202.07)	20,648,239.81
Total 109b FFB #4846 DACA						(3,997,401.68)	20,648,239.81
Total 109 First Financial Bank						(3,997,401.68)	20,648,239.81
<b>TOTAL</b>						<b>(4,106,811.20)</b>	<b>20,723,682.74</b>

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/04/22-08/04/22

Brookshire Bros. Phar. (Winnie)  
 P.O. Box 2058  
 Lufkin, TX 75904

Vendor #: 65460

GL #	Description	Amount
WSHD	Wshd	2,410.27
<b>Expenditures</b>		<b>2,410.27</b>
<b>Reimb/Adjustments</b>		
<b>Grand Total</b>		<b>2,410.27</b>

98 total invoices

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1000*65460*30	WSHD	08/15/2022	11.21	11.21
1000*65460*31	WSHD	08/15/2022	13.58	13.58
1000*65460*32	WSHD	08/15/2022	15.13	15.13
1000*65460*33	WSHD	08/05/2022	10.40	10.40
1024*65460*50	WSHD	08/01/2022	8.66	8.66
1065*65460*47	WSHD	08/22/2022	10.73	10.73
1065*65460*48	WSHD	08/18/2022	10.73	10.73
1065*65460*49	WSHD	08/18/2022	12.09	12.09
1065*65460*50	WSHD	08/03/2022	10.73	10.73
1065*65460*51	WSHD	08/03/2022	11.83	11.83
1065*65460*52	WSHD	08/03/2022	9.45	9.45
1091*65460*106	WSHD	08/25/2022	9.79	9.79
1091*65460*107	WSHD	08/04/2022	22.36	22.36
1091*65460*108	WSHD	08/01/2022	15.78	15.78
1091*65460*109	WSHD	08/01/2022	12.12	12.12
1091*65460*110	WSHD	08/01/2022	11.21	11.21
1096*65460*127	WSHD	08/31/2022	11.21	11.21
1096*65460*128	WSHD	08/10/2022	20.59	20.59
1096*65460*129	WSHD	08/10/2022	9.24	9.24
1096*65460*130	WSHD	08/10/2022	11.46	11.46
1096*65460*131	WSHD	08/04/2022	11.39	11.39
1108*65460*55	WSHD	08/18/2022	9.20	9.20
1114*65460*52	WSHD	08/11/2022	8.66	8.66
1114*65460*53	WSHD	08/11/2022	12.12	12.12
1114*65460*54	WSHD	08/02/2022	19.23	19.23
1116*65460*15	WSHD	08/26/2022	8.80	8.80
1116*65460*16	WSHD	08/26/2022	10.82	10.82
1116*65460*17	WSHD	08/26/2022	19.77	19.77
1140*65460*73	WSHD	08/15/2022	9.20	9.20
1151*65460*127	WSHD	08/03/2022	8.82	8.82
1151*65460*128	WSHD	08/03/2022	8.22	8.22
1151*65460*129	WSHD	08/03/2022	9.17	9.17
1151*65460*130	WSHD	08/03/2022	8.46	8.46
1151*65460*131	WSHD	08/01/2022	9.02	9.02

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
Batch Dates 08/04/22-08/04/22

Brookshire Bros. Phar. (Winnie)  
P.O. Box 2058  
Lufkin, TX 75904

Vendor #: 65460

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1165*65460*48	WSHD	08/28/2022	15.64	15.64
1165*65460*49	WSHD	08/28/2022	11.66	11.66
1166*65460*48	WSHD	08/04/2022	9.20	9.20
1166*65460*49	WSHD	08/29/2022	9.47	9.47
1166*65460*50	WSHD	08/08/2022	29.29	29.29
1195*65460*9	WSHD	08/01/2022	16.13	16.13
1214*65460*99	WSHD	08/31/2022	10.28	10.28
1214*65460*100	WSHD	08/22/2022	9.96	9.96
1214*65460*101	WSHD	08/03/2022	11.89	11.89
1214*65460*102	WSHD	08/03/2022	10.28	10.28
1214*65460*103	WSHD	08/03/2022	11.81	11.81
1233*65460*16	WSHD	08/22/2022	10.87	10.87
1233*65460*17	WSHD	08/22/2022	47.68	47.68
1233*65460*18	WSHD	08/22/2022	26.29	26.29
1233*65460*19	WSHD	08/22/2022	9.82	9.82
1233*65460*20	WSHD	08/16/2022	15.24	15.24
1233*65460*21	WSHD	08/09/2022	41.39	41.39
1233*65460*22	WSHD	08/09/2022	14.45	14.45
1237*65460*7	WSHD	08/12/2022	346.72	346.72
1237*65460*8	WSHD	08/12/2022	9.68	9.68
1237*65460*9	WSHD	08/12/2022	9.69	9.69
1238*65460*12	WSHD	08/05/2022	10.25	10.25
1238*65460*13	WSHD	08/05/2022	9.73	9.73
1238*65460*14	WSHD	08/05/2022	18.88	18.88
1238*65460*15	WSHD	08/05/2022	14.51	14.51
1244*65460*19	WSHD	07/29/2022	43.69	43.69
1249*65460*13	WSHD	08/31/2022	11.47	11.47
1249*65460*14	WSHD	08/17/2022	10.40	10.40
1249*65460*15	WSHD	08/17/2022	510.11	510.11
1249*65460*16	WSHD	08/08/2022	11.21	11.21
1249*65460*17	WSHD	08/08/2022	9.52	9.52
1249*65460*18	WSHD	08/08/2022	10.79	10.79
1250*65460*9	WSHD	08/29/2022	34.27	34.27
1250*65460*10	WSHD	08/23/2022	9.54	9.54
1250*65460*11	WSHD	08/23/2022	14.75	14.75
1250*65460*12	WSHD	08/18/2022	32.76	32.76
1250*65460*13	WSHD	08/17/2022	39.46	39.46
1250*65460*14	WSHD	08/17/2022	18.71	18.71
1253*65460*2	WSHD	08/31/2022	13.22	13.22
1253*65460*3	WSHD	08/31/2022	12.13	12.13
1253*65460*4	WSHD	08/04/2022	13.25	13.25
1253*65460*5	WSHD	08/02/2022	40.69	40.69
1260*65460*1	WSHD	08/23/2022	11.24	11.24
1260*65460*2	WSHD	08/23/2022	24.02	24.02
1260*65460*3	WSHD	08/23/2022	51.65	51.65
1260*65460*4	WSHD	08/23/2022	21.31	21.31
1260*65460*5	WSHD	08/19/2022	95.30	95.30

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/04/22-08/04/22

Brookshire Bros. Phar. (Winnie)  
 P.O. Box 2058  
 Lufkin, TX 75904

Vendor #: 65460

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1260*65460*6	WSHD	08/15/2022	17.70	17.70
2458*65460*126	WSHD	08/17/2022	15.20	15.20
2458*65460*127	WSHD	08/12/2022	12.24	12.24
2458*65460*128	WSHD	08/09/2022	9.82	9.82
2815*65460*216	WSHD	08/03/2022	10.79	10.79
2815*65460*217	WSHD	08/03/2022	22.36	22.36
2815*65460*218	WSHD	08/03/2022	11.54	11.54
2815*65460*219	WSHD	08/03/2022	11.21	11.21
2815*65460*220	WSHD	08/03/2022	11.29	11.29
2815*65460*221	WSHD	08/03/2022	19.62	19.62
2815*65460*222	WSHD	08/03/2022	12.97	12.97
2815*65460*223	WSHD	08/03/2022	27.79	27.79
2815*65460*224	WSHD	08/03/2022	10.78	10.78
2815*65460*225	WSHD	08/03/2022	9.55	9.55
3363*65460*26	WSHD	08/25/2022	16.08	16.08
3363*65460*27	WSHD	08/02/2022	8.70	8.70
3363*65460*28	WSHD	08/02/2022	11.15	11.15
<b>98 invoices, 98 line items</b>	<b>***</b>		<b>2,410.27</b>	<b>2,410.27</b>
<b>Grand Totals</b>			<b>2,410.27</b>	<b>2,410.27</b>

**98 total invoices**  
**98 total line items**

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/03/22-08/03/22

Wilcox Pharmacy  
 P. O. Box 1850  
 Winnie, TX 77665

Vendor #: 18651

GL #	Description	Amount
WSHD	Wshd	1,348.13
<b>Expenditures</b>		<b>1,348.13</b>
<b>Reimb/Adjustments</b>		
<b>Grand Total</b>		<b>1,348.13</b>

97 total invoices

**GL Totals Detail**

Invoice #	GL #	Date In	Amt Billed	Amt Paid
1040*18651*76	WSHD	08/08/2022	8.95	8.95
1093*18651*112	WSHD	08/22/2022	24.43	24.43
1093*18651*113	WSHD	08/22/2022	9.16	9.16
1093*18651*114	WSHD	08/22/2022	8.98	8.98
1093*18651*115	WSHD	08/19/2022	8.74	8.74
1093*18651*116	WSHD	08/08/2022	47.44	47.44
1095*18651*100	WSHD	08/16/2022	10.32	10.32
1095*18651*101	WSHD	08/16/2022	8.85	8.85
1095*18651*102	WSHD	08/16/2022	10.05	10.05
1095*18651*103	WSHD	08/16/2022	9.37	9.37
1107*18651*69	WSHD	08/22/2022	9.76	9.76
1107*18651*70	WSHD	08/17/2022	8.74	8.74
1107*18651*71	WSHD	08/17/2022	13.76	13.76
1107*18651*72	WSHD	08/17/2022	9.19	9.19
1107*18651*73	WSHD	08/17/2022	13.13	13.13
1107*18651*74	WSHD	08/05/2022	16.93	16.93
1110*18651*45	WSHD	08/20/2022	11.63	11.63
1144*18651*26	WSHD	08/26/2022	10.03	10.03
1144*18651*27	WSHD	08/04/2022	10.17	10.17
1144*18651*28	WSHD	08/04/2022	9.67	9.67
1157*18651*120	WSHD	08/08/2022	21.76	21.76
1157*18651*121	WSHD	08/08/2022	8.74	8.74
1157*18651*122	WSHD	08/08/2022	10.47	10.47
1159*18651*22	WSHD	08/19/2022	10.56	10.56
1159*18651*23	WSHD	08/19/2022	8.61	8.61
1191*18651*100	WSHD	08/12/2022	10.94	10.94
1191*18651*101	WSHD	08/29/2022	10.18	10.18
1191*18651*102	WSHD	08/29/2022	20.31	20.31
1191*18651*103	WSHD	08/25/2022	14.02	14.02
1191*18651*104	WSHD	08/23/2022	8.99	8.99
1191*18651*105	WSHD	08/18/2022	9.50	9.50
1191*18651*106	WSHD	08/12/2022	9.34	9.34
1191*18651*107	WSHD	08/02/2022	10.18	10.18
1191*18651*108	WSHD	08/02/2022	18.88	18.88

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/03/22-08/03/22

Wilcox Pharmacy  
 P. O. Box 1850  
 Winnie, TX 77665

Vendor #: 18651

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1197*18651*16	WSHD	08/25/2022	16.00	16.00
1204*18651*43	WSHD	08/31/2022	8.85	8.85
1204*18651*44	WSHD	08/31/2022	12.10	12.10
1204*18651*45	WSHD	08/15/2022	18.78	18.78
1220*18651*9	WSHD	08/22/2022	10.15	10.15
1220*18651*10	WSHD	08/22/2022	12.44	12.44
1225*18651*23	WSHD	08/08/2022	11.44	11.44
1225*18651*24	WSHD	08/08/2022	9.78	9.78
1226*18651*30	WSHD	08/10/2022	11.44	11.44
1226*18651*31	WSHD	08/10/2022	9.88	9.88
1226*18651*32	WSHD	08/10/2022	9.78	9.78
1226*18651*33	WSHD	08/10/2022	10.39	10.39
1226*18651*34	WSHD	08/05/2022	8.95	8.95
1226*18651*35	WSHD	08/05/2022	9.06	9.06
1227*18651*24	WSHD	08/22/2022	9.77	9.77
1227*18651*25	WSHD	08/22/2022	10.11	10.11
1227*18651*26	WSHD	08/22/2022	9.09	9.09
1227*18651*27	WSHD	08/22/2022	8.80	8.80
1227*18651*28	WSHD	08/17/2022	9.21	9.21
1227*18651*29	WSHD	08/17/2022	15.08	15.08
1227*18651*30	WSHD	08/10/2022	14.97	14.97
1227*18651*31	WSHD	08/10/2022	41.75	41.75
1227*18651*32	WSHD	08/10/2022	17.48	17.48
1227*18651*33	WSHD	08/08/2022	9.34	9.34
1228*18651*38	WSHD	08/16/2022	8.43	8.43
1228*18651*39	WSHD	08/15/2022	10.20	10.20
1228*18651*40	WSHD	08/15/2022	9.33	9.33
1228*18651*41	WSHD	08/02/2022	12.22	12.22
1228*18651*42	WSHD	08/02/2022	8.43	8.43
1228*18651*43	WSHD	08/02/2022	14.02	14.02
1241*18651*7	WSHD	08/15/2022	36.29	36.29
1241*18651*8	WSHD	08/15/2022	142.30	142.30
1242*18651*1	WSHD	08/29/2022	9.38	9.38
1246*18651*7	WSHD	08/03/2022	10.83	10.83
1246*18651*8	WSHD	08/03/2022	9.81	9.81
1260*18651*1	WSHD	08/11/2022	30.76	30.76
1292*18651*42	WSHD	08/22/2022	8.85	8.85
1292*18651*43	WSHD	08/22/2022	9.59	9.59
1292*18651*44	WSHD	08/04/2022	8.55	8.55
1292*18651*45	WSHD	08/04/2022	10.93	10.93
2397*18651*1	WSHD	08/17/2022	7.21	7.21
2397*18651*2	WSHD	08/24/2022	10.00	10.00
2397*18651*3	WSHD	08/29/2022	9.19	9.19
2397*18651*4	WSHD	08/29/2022	13.05	13.05
2397*18651*5	WSHD	08/26/2022	10.65	10.65
2397*18651*6	WSHD	08/26/2022	9.38	9.38
2397*18651*7	WSHD	08/17/2022	11.62	11.62

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Issued 09/09/22

**GL Totals**  
Winnie Stowel Hospital District Indigent Healthcare Services  
Batch Dates 08/03/22-08/03/22

Wilcox Pharmacy  
P. O. Box 1850  
Winnie, TX 77665

Vendor #: 18651

Invoice #	GL #	Date in	Amt Billed	Amt Paid
2397*18651*8	WSHD	08/17/2022	9.33	9.33
2397*18651*9	WSHD	08/17/2022	11.35	11.35
2397*18651*10	WSHD	08/17/2022	22.89	22.89
2397*18651*11	WSHD	08/17/2022	14.27	14.27
2397*18651*12	WSHD	08/17/2022	9.38	9.38
2397*18651*13	WSHD	08/09/2022	11.68	11.68
2994*18651*52	WSHD	08/03/2022	10.42	10.42
3343*18651*18	WSHD	08/25/2022	14.14	14.14
3343*18651*19	WSHD	08/25/2022	27.00	27.00
3364*18651*108	WSHD	08/31/2022	9.81	9.81
3364*18651*109	WSHD	08/31/2022	14.16	14.16
3364*18651*110	WSHD	08/31/2022	9.78	9.78
3364*18651*111	WSHD	08/31/2022	8.73	8.73
3364*18651*112	WSHD	08/31/2022	9.48	9.48
3364*18651*113	WSHD	08/31/2022	9.29	9.29
3364*18651*114	WSHD	08/31/2022	8.98	8.98
<b>97 invoices, 97 line items</b>			<b>1,348.13</b>	<b>1,348.13</b>
<b>Grand Totals</b>			<b>1,348.13</b>	<b>1,348.13</b>

97 total invoices  
97 total line items

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/01/22-08/01/22

Uthm At Galveston  
 P. O. Box 660120 Dept 730  
 Dallas, TX 75266

Vendor #: 63614

GL #	Description	Amount
WSHD	Wshd	11,668.26
<b>Expenditures</b>		<b>11,668.26</b>
<b>Reimb/Adjustments</b>		
<b>Grand Total</b>		<b>11,668.26</b>

14 total invoices

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1065*63614*15	WSHD	07/08/2022	323.00	77.52
1091*63614*24	WSHD	07/21/2022	323.00	0.00
1114*63614*18	WSHD	07/05/2022	323.00	77.52
1140*63614*6	WSHD	06/27/2022	323.00	77.52
1191*63614*15	WSHD	07/13/2022	523.00	125.52
1191*63614*15	WSHD	07/14/2022	323.00	0.00
1191*63614*15	WSHD	07/26/2022	578.00	138.72
1191*63614*16	WSHD	07/23/2022	4,140.19	988.13
1194*63614*2	WSHD	06/27/2022	63,560.63	4,216.25
1199*63614*3	WSHD	07/01/2022	323.00	77.52
1227*63614*5	WSHD	07/21/2022	323.00	77.52
1227*63614*5	WSHD	07/21/2022	200.00	48.00
1227*63614*5	WSHD	07/21/2022	200.00	48.00
1228*63614*3	WSHD	07/05/2022	323.00	77.52
1233*63614*3	WSHD	07/08/2022	323.00	77.52
1250*63614*1	WSHD	07/19/2022	593.00	142.32
1250*63614*1	WSHD	07/19/2022	372.00	89.28
2994*63614*15	WSHD	06/28/2022	323.00	77.52
2994*63614*15	WSHD	06/28/2022	2,262.00	542.88
2994*63614*15	WSHD	06/28/2022	156.00	37.44
2994*63614*15	WSHD	07/01/2022	323.00	77.52
WSHD*63614*1	WSHD	09/01/2022	6,600.00	1,452.00
WSHD*63614*1	WSHD	09/01/2022	14,282.00	3,142.04
<b>14 invoices, 23 line items</b>	<b>***</b>		<b>97,019.82</b>	<b>11,668.26</b>
<b>Grand Totals</b>			<b>97,019.82</b>	<b>11,668.26</b>

14 total invoices  
 23 total line items



**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/01/22-08/30/22

Utmh Faculty Grp Practice  
 Po Box 650859 Dep 710  
 Dallas, TX 75265

Vendor #: 63615  
 NPI: 1942241146

GL #	Description	Amount
WSHD	Wshd	7,333.83
<b>Expenditures</b>		<b>7,333.83</b>
<b>Reimb/Adjustments</b>		
<b>Grand Total</b>		<b>7,333.83</b>
<b>16 total invoices</b>		

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid	
1065*63615*16	WSHD	07/08/2022	270.00	56.08	
1093*63615*35	WSHD	12/20/2021	1,360.00	812.09	P
1093*63615*35	WSHD	12/20/2021	714.00	406.05	P
1114*63615*17	WSHD	07/05/2022	183.00	40.74	
1140*63615*5	WSHD	06/27/2022	415.00	95.54	
1165*63615*4	WSHD	10/08/2021	3,900.00	1,532.39	P
1191*63615*16	WSHD	06/29/2022	183.00	39.92	
1191*63615*16	WSHD	07/13/2022	273.00	65.29	
1191*63615*16	WSHD	07/13/2022	23.00	8.02	
1191*63615*16	WSHD	07/26/2022	270.00	44.39	
1191*63615*17	WSHD	07/23/2022	73.00	17.52	
1191*63615*17	WSHD	07/23/2022	23.00	5.52	
1191*63615*17	WSHD	07/23/2022	24.00	5.76	
1194*63615*3	WSHD	06/27/2022	1,515.00	551.40	
1194*63615*3	WSHD	06/27/2022	793.00	138.73	
1194*63615*3	WSHD	06/27/2022	250.00	88.85	
1194*63615*3	WSHD	06/27/2022	132.00	11.23	
1194*63615*3	WSHD	06/27/2022	58.00	9.95	
1199*63615*3	WSHD	07/01/2022	183.00	39.92	
1210*63615*6	WSHD	04/04/2022	38.00	0.00	
1227*63615*6	WSHD	07/21/2022	273.00	65.29	
1227*63615*6	WSHD	07/21/2022	46.00	7.70	
1228*63615*3	WSHD	07/05/2022	270.00	56.08	
1233*63615*3	WSHD	07/08/2022	415.00	95.54	
1250*63615*1	WSHD	07/22/2022	183.00	39.92	
2994*63615*22	WSHD	07/01/2022	270.00	44.39	
2994*63615*22	WSHD	07/01/2022	58.00	0.00	
WSHD*63615*1	WSHD	07/05/2022	3,750.00	2,357.52	
WSHD*63615*1	WSHD	07/05/2022	1,946.00	258.00	
WSHD*63615*1	WSHD	07/05/2022	440.00	440.00	
<b>16 invoices, 30 line items</b>	<b>***</b>		<b>18,331.00</b>	<b>7,333.83</b>	

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/11/22-08/11/22

Thompson Outpatient Clinic, Llc  
 P. O. Box 714  
 Winnie, TX 77665

Vendor #: 68539  
 NPI: 1982805586

GL #	Description	Amount
WSHD	Wshd	1,135.85
<b>Expenditures</b>		<b>1,135.85</b>
<b>Reimb/Adjustments</b>		
<b>Grand Total</b>		<b>1,135.85</b>

14 total invoices

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1040*68539*2	WSHD	08/08/2022	193.00	47.68
1040*68539*2	WSHD	08/23/2022	129.00	33.95
1091*68539*1	WSHD	08/25/2022	293.00	81.24
1096*68539*2	WSHD	08/31/2022	129.00	33.95
1107*68539*3	WSHD	08/05/2022	193.00	47.68
1107*68539*3	WSHD	08/22/2022	193.00	47.68
1116*68539*1	WSHD	08/26/2022	293.00	81.24
1144*68539*3	WSHD	08/26/2022	193.00	47.68
1151*68539*1	WSHD	08/03/2022	293.00	81.24
1214*68539*2	WSHD	08/30/2022	193.00	47.68
1242*68539*1	WSHD	08/29/2022	293.00	81.24
1246*68539*2	WSHD	08/03/2022	129.00	33.95
1249*68539*2	WSHD	08/17/2022	193.00	47.68
1249*68539*2	WSHD	08/31/2022	129.00	33.95
1253*68539*2	WSHD	08/31/2022	129.00	33.95
1253*68539*2	WSHD	08/31/2022	32.00	0.68
1253*68539*2	WSHD	08/31/2022	36.00	5.55
1253*68539*2	WSHD	08/31/2022	156.00	2.24
1253*68539*2	WSHD	08/31/2022	60.00	21.92
1260*68539*1	WSHD	08/11/2022	193.00	47.68
1260*68539*1	WSHD	08/12/2022	193.00	47.68
1260*68539*1	WSHD	08/12/2022	65.00	13.89
2397*68539*1	WSHD	08/12/2022	293.00	81.24
2397*68539*1	WSHD	08/17/2022	193.00	47.68
2397*68539*1	WSHD	08/17/2022	35.00	1.98
2397*68539*1	WSHD	08/17/2022	30.00	10.96
2397*68539*1	WSHD	08/22/2022	35.00	1.98
2397*68539*1	WSHD	08/22/2022	30.00	10.96
2397*68539*1	WSHD	08/26/2022	193.00	47.68
2397*68539*1	WSHD	08/30/2022	35.00	1.98
2397*68539*1	WSHD	08/30/2022	30.00	10.96
<b>14 invoices, 31 line items</b>	***		<b>4,584.00</b>	<b>1,135.85</b>

©IHS  
Issued 09/09/22

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
Batch Dates 08/11/22-08/11/22

Thompson Outpatient Clinic, Llc  
P. O. Box 714  
Winnie, TX 77665

Vendor #: 68539  
NPI: 1982805586

<b>Invoice #</b>	<b>GL #</b>	<b>Date in</b>	<b>Amt Billed</b>	<b>Amt Paid</b>
<b>Grand Totals</b>			<b>4,584.00</b>	<b>1,135.85</b>

**14 total invoices**  
**31 total line items**

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 Issued 09/08/22

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/01/22-08/01/22

Barrier Reef Emergency Physician  
 Po Box 98694  
 Las Vegas, NV 89193

Vendor #: 90001  
 NPI: 1275761512

GL #	Description	Amount
WSHD	Wshd	121.20
	<b>Expenditures</b>	<b>121.20</b>
	<b>Reimb/Adjustments</b>	
	<b>Grand Total</b>	<b>121.20</b>
<b>1 total invoices</b>		

**GL Totals Detail**

Invoice #	GL #	Date In	Amt Billed	Amt Paid
1191*90001*2	WSHD	07/23/2022	2,374.00	121.20
<b>1 invoices, 1 line items</b>			<b>2,374.00</b>	<b>121.20</b>
<b>Grand Totals</b>			<b>2,374.00</b>	<b>121.20</b>

**1 total invoices**  
**1 total line items**

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/08/22-08/08/22

Omnipoint Health-Dental  
 Po Box 398  
 Anahuac, TX 77514

Vendor #: 90012

GL #	Description	Amount
WSHD	Wshd	1,576.00
	<b>Expenditures</b>	<b>1,576.00</b>
	<b>Reimb/Adjustments</b>	
	<b>Grand Total</b>	<b>1,576.00</b>

9 total invoices

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1094*90012*1	WSHD	08/24/2022	110.00	110.00
1110*90012*1	WSHD	07/28/2022	110.00	110.00
1166*90012*4	WSHD	07/28/2022	220.00	220.00
1166*90012*4	WSHD	08/10/2022	296.00	296.00
1167*90012*1	WSHD	09/01/2022	110.00	110.00
1206*90012*8	WSHD	08/22/2022	220.00	220.00
1227*90012*1	WSHD	07/22/2022	110.00	110.00
1235*90012*1	WSHD	07/15/2022	110.00	110.00
1238*90012*2	WSHD	08/16/2022	220.00	220.00
2994*90012*5	WSHD	09/01/2022	70.00	70.00
<b>9 invoices, 10 line items</b>			<b>1,576.00</b>	<b>1,576.00</b>
<b>Grand Totals</b>			<b>1,576.00</b>	<b>1,576.00</b>

9 total invoices  
 10 total line items

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 Issued 09/08/22

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/08/22-08/08/22

Dr. June Stansky, Optometrist  
 1008 W. Sterling Ave.  
 Baytown, TX 77520

Vendor #: 90011

GL #	Description	Amount
WSHD	Wshd	180.00
	<b>Expenditures</b>	<b>180.00</b>
	<b>Reimb/Adjustments</b>	
	<b>Grand Total</b>	<b>180.00</b>

3 total invoices

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid
1241*90011*1	WSHD	08/18/2022	60.00	60.00
1260*90011*1	WSHD	08/26/2022	60.00	60.00
2458*90011*1	WSHD	06/22/2022	60.00	60.00
<b>3 invoices, 3 line items</b>	<b>***</b>		<b>180.00</b>	<b>180.00</b>
<b>Grand Totals</b>			<b>180.00</b>	<b>180.00</b>

3 total invoices  
 3 total line items

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 Issued 09/08/22

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/08/22-08/08/22

\$25 Optical  
 545 South 11Th Street  
 Beaumont, TX 77701

Vendor #: 90010

GL #	Description	Amount
WSHD	Wshd	95.00
	<b>Expenditures</b>	<b>95.00</b>
	<b>Reimb/Adjustments</b>	
	<b>Grand Total</b>	<b>95.00</b>
<b>2 total invoices</b>		

**GL Totals Detail**

Invoice #	GL #	Date In	Amt Billed	Amt Paid
1241*90010*1	WSHD	08/18/2022	45.00	45.00
1260*90010*1	WSHD	08/26/2022	50.00	50.00
<b>2 invoices, 2 line items</b>			<b>95.00</b>	<b>95.00</b>
<b>Grand Totals</b>			<b>95.00</b>	<b>95.00</b>

**2 total invoices**  
**2 total line items**

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 Issued 09/09/22

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/02/22-08/02/22

Penelope (Polly) Butler  
 7750 Gladys, Suite B  
 Beaumont, TX 77706

Vendor #: 13632

GL #	Description	Amount
WSHD	Wshd	85.00
	<b>Expenditures</b>	<b>85.00</b>
	<b>Reimb/Adjustments</b>	
	<b>Grand Total</b>	<b>85.00</b>
<b>1 total invoices</b>		

**GL Totals Detail**

Invoice #	GL #	Date In	Amt Billed	Amt Paid
YC17*13632*36	WSHD	08/26/2022	85.00	85.00
<b>1 invoices, 1 line items</b>	<b>***</b>		<b>85.00</b>	<b>85.00</b>
<b>Grand Totals</b>			<b>85.00</b>	<b>85.00</b>

**1 total invoices**  
**1 total line items**



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 Issued 09/09/22

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/02/22-08/20/22

Nicki Holtzman  
 5825 Phelan, Ste. 104  
 Beaumont, TX 77706

Vendor #: 90007

GL #	Description	Amount
WSHD	Wshd	595.00
	<b>Expenditures</b>	<b>595.00</b>
	<b>Reimb/Adjustments</b>	
	<b>Grand Total</b>	<b>595.00</b>

3 total invoices

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid
YC38*90007*10	WSHD	08/01/2022	85.00	85.00
YC38*90007*10	WSHD	08/29/2022	85.00	85.00
YC48*90007*9	WSHD	08/01/2022	85.00	85.00
YC48*90007*9	WSHD	08/22/2022	85.00	85.00
YC48*90007*9	WSHD	08/29/2022	85.00	85.00
YC50*90007*8	WSHD	08/01/2022	85.00	85.00
YC50*90007*8	WSHD	08/22/2022	85.00	85.00
<b>3 invoices, 7 line items</b>	<b>***</b>		<b>595.00</b>	<b>595.00</b>
<b>Grand Totals</b>			<b>595.00</b>	<b>595.00</b>

3 total invoices  
 7 total line items

**GL Totals**

Winnie Stowel Hospital District Indigent Healthcare Services  
 Batch Dates 08/02/22-08/02/22

Kalos Counseling (Benjamin Odom)  
 1271 N. Main St.  
 Vidor, TX 77662

Vendor #: 90009

GL #	Description	Amount
WSHD	Wshd	935.00
<b>Expenditures</b>		<b>935.00</b>
<b>Reimb/Adjustments</b>		
<b>Grand Total</b>		<b>935.00</b>
<b>4 total invoices</b>		

**GL Totals Detail**

Invoice #	GL #	Date in	Amt Billed	Amt Paid
YC36*90009*13	WSHD	08/05/2022	85.00	85.00
YC36*90009*13	WSHD	08/17/2022	85.00	85.00
YC54*90009*6	WSHD	08/03/2022	85.00	85.00
YC54*90009*6	WSHD	08/17/2022	85.00	85.00
YC54*90009*6	WSHD	08/31/2022	85.00	85.00
YC56*90009*5	WSHD	08/02/2022	85.00	85.00
YC56*90009*5	WSHD	08/16/2022	85.00	85.00
YC56*90009*5	WSHD	08/30/2022	85.00	85.00
YC61*90009*3	WSHD	08/02/2022	85.00	85.00
YC61*90009*3	WSHD	08/16/2022	85.00	85.00
YC61*90009*3	WSHD	08/30/2022	85.00	85.00
<b>4 invoices, 11 line items</b>	<b>***</b>		<b>935.00</b>	<b>935.00</b>
<b>Grand Totals</b>			<b>935.00</b>	<b>935.00</b>

**4 total invoices**  
**11 total line items**

Indigent Healthcare Solutions, Ltd.  
2040 North Loop, 336 West, Suite 304  
Conroe, TX 77304

Invoice # 74389

Phone # (800) 834-0560

Fax # (936) 756-6741

Date: 9/1/2022

WINNIE STOWELL HOSPITAL DISTRICT  
P O BOX 1997  
WINNIE, TX 77665

RECEIVED  
AUG 31 2022

Terms: Net receipt of invoice

---

Professional services for the month of October 2022

1,109.00

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**Total**

**\$1,109.00**

PLEASE REMIT PAYMENT TO  
INDIGENT HEALTHCARE SOLUTIONS, LTD  
ATTN: KELLEY ASTOLOS  
3011 ARMORY DRIVE, SUITE 190  
NASHVILLE, TN 37204

*THANK YOU FOR YOUR BUSINESS!!!*

**IHS**

Indigent Healthcare Solutions, Ltd.  
2040 North Loop, 336 West, Suite 304  
Conroe, TX 77304

Invoice # 74468

Phone # (800) 834-0560

Fax # (936) 756-6741

RECEIVED  
SEP 08 2022

Date: 9/8/2022

WINNIE STOWELL HOSPITAL DISTRICT  
P O BOX 1997  
WINNIE, TX 77665

Terms: Net receipt of invoice

	Attendees	Rate	Total
Registration fee for the 2022 IHS Customer Conference to be held November 3-4, 2022 at the Embassy Suites, The Woodlands, Texas	1	125.00	125.00

**Total**

**\$125.00**

REMIT PAYMENT TO:  
INDIGENT HEALTHCARE SOLUTIONS, LTD  
ATTN: KELLEY ASTOLOS  
3011 ARMORY DRIVE, SUITE 190  
NASHVILLE, TN 37204

THANK YOU FOR YOUR BUSINESS!!!

IHS

**BENCKENSTEIN & OXFORD, L.L.P.**

ATTORNEYS AT LAW  
BBVA COMPASS BANK BUILDING  
3535 CALDER AVENUE, SUITE 300

Hubert Oxford, IV

BEAUMONT, TEXAS 77706  
TELEPHONE:(409) 833-9182  
FAX: (409) 833-8819

hoxfordiv@benoxford.com

September 21, 2022

Mr. Edward Murrell  
President  
Winnie Stowell Hospital District  
520 Broadway  
Winnie, Texas 77665

Re: Winnie Stowell Hospital District; Billable Invoice for July 2022 Time Entries less Retainer; Our File No. 87250.

Dear President Murrell,

Attached, please find Benckenstein & Oxford's monthly time entry invoice for July 2022. This invoice is for \$20,100.00 but the amount due is \$19,100.00 after reducing the invoice by \$1,000.00 for the monthly retainer already paid.

Will you please review and let me know if there are any questions? If not, we would appreciate your payment of this invoice in the amount of \$19,100.00 representing the balance owed for July 2022.

With best wishes, I am

Sincerely,

**BENCKENSTEIN & OXFORD, L.L.P.**

By:   
Hubert Oxford, IV

Enclosure

# Benckenstein & Oxford, L.L.P.

3535 Calder Avenue, Suite 300  
Beaumont, TX 77706

September 21, 2022

**INVOICE #:** 50550 **HOIV**  
**Billed through:** July 31, 2022  
**Client/Matter #:** WSHD 87250

Winnie-Stowell Hospital District  
P.O. Box 1997  
Winnie, TX 77665

RE: Winnie-Stowell Hospital District

## PROFESSIONAL SERVICES RENDERED

06/02/21	HOIV	Received and reviewed proposed Crime Policy Renewal application and exchanged three (3) e-mails with staff and insurance agent regarding policy amounts and costs.	0.60 hrs
04/27/22	HOIV	Receipt and review of FMV analysis for the Villa at Texarkana.	0.40 hrs
06/30/22	HOIV	Worked with District CPA and Coastal Gateway by exchanging multiple phone calls, reviewing data presented, and exchanging five e-mails with revisions to spreadsheets in order to finalize financials to be presented to the Board on a monthly basis.	3.40 hrs
07/01/22	HOIV	Conference call with JS Edwards and Sherlock regarding quote for modular building and conveyed information to Sherlock for a quote.	0.40 hrs
07/01/22	HOIV	Worked with staff by exchanging eight (8) e-mails and multiple phone calls to obtain final closing documents for Highway 124 property and to submit the documents to the closing agent.	3.40 hrs
07/01/22	HOIV	Exchanged three (3) e-mails with Ms. Kaley Smith, with Coastal Gateway, regarding notifications of bids for modular building and to provide advice on best practices for the situation; and exchanged four (4) e-mails with vendor and Ms. Smith to discuss plan of action and to arrange for a conference call.	1.00 hrs
07/06/22	HOIV	Participated in multiple conference calls with staff to confirm transfer of funds for Highway 124 property and exchanged two (2) e-mails with Chris Portner regarding the same.	0.60 hrs
07/06/22	HOIV	Conference call with Ramtech Group and President Murrell to discuss modular building, particular's of modular building, and project timeline and then read and reviewed four (4) e-mails and attachments as discussed during the call.	1.70 hrs
07/06/22	HOIV	Conference call with Director Stramecki regarding DY-7 Uncompensated Care repayment and provided Director Stramecki with information regarding the DY-7 Uncompensated Care repayment demand as provided for on the HHSC website.	0.80 hrs
07/08/22	HOIV	Read and reviewed proposed IT agreement for Coastal Gateway to ensure the agreement complies with District's criteria and then exchanged six (6) e-mail	1.20 hrs

with Coastal Gateway and Board members regarding concerns with initial draft of the Agreement.

07/11/22	HOIV	Read and reviewed extensive document prepared by Texas Secretary of State regarding new election rules and dates; and began updating the District's November 8, 2022 Election Calendar.	6.40 hrs
07/11/22	HOIV	Conference call with Ms. Smith regarding site plan for Highway 124 Property and prior discussions with County regarding drainage rules.	0.60 hrs
07/12/22	HOIV	Finalized draft election calendar and review of amendments to the Election Code and submitted to staff for a review.	5.00 hrs
07/12/22	HOIV	Researched whether in vitro fertilization was a payable service for Indigent Care and provided opinion to staff.	2.70 hrs
07/13/22	HOIV	Conference calls with staff and Board to discuss self-pay ambulance calls and responsibility for the transports; and exchanged four (4) e-mails with staff and WSEMS regarding the same.	0.80 hrs
07/13/22	HOIV	Read and reviewed LJA Engineering proposal for Highway 124 drainage proposal and windstorm certification for modular building foundation; participated in conference call with Faust Engineering to discuss the same; exchanged four (4) e-mails with Mrs. Smith to discuss the proposal; and exchanged five (5) e-mails with Faust Engineering to provide documents necessary to evaluate request.	1.70 hrs
07/14/22	HOIV	Began preparation of minutes for June 15, 2020 Regular Meeting and July 1, 2022 Special Meeting and worked on updates for Budget Amendment 1 and 2 and attached Amendment 1 to the Budget as an attachment.	6.40 hrs
07/14/22	HOIV	Read, reviewed, and responded to five (5) e-mails with HMG regarding Amerigroup for the Red Oak facility.	0.70 hrs
07/14/22	HOIV	Reviewed and revised Riceland monthly statistics report to prepare chart to analyzes clinic visits and ancillary visits and prepared e-mail to Riceland to convey that the District was monitoring these statistics.	0.60 hrs
07/15/22	HOIV	Participated in conference calls with Faust Engineer, Carnes Engineering, and Fitz and Shipman Engineer to receive bids for Drainage Study and Windstorm Foundation preparation and foundation; and drafted e-mails to each firm with descriptions of the property and scope of work.	1.70 hrs
07/15/22	HOIV	Began preparing minutes for the June 15, 2022 Regular Meeting and prepared the July 1, 2022 Special Meeting Minutes.	4.60 hrs
07/18/22	HOIV	Finalized revisions to draft minutes for the June 15, 2022 Regular Meeting and distributed to Board members for review.	1.00 hrs
07/18/22	HOIV	Worked with staff to prepare revisions and additions to Treasurer's Report in anticipation of July 20, 2022 Regular Meeting, including reconciliation for Mission and Red Oak Facilities.	2.00 hrs
07/18/22	HOIV	Read, reviewed, commented, and returned draft Ramtech building agreement.	2.60 hrs
07/19/22	HOIV	Read and reviewed draft WSEMS report on unpaid self-pay transfers and	0.60 hrs

		drafted e-mail to WSEMS to provide recommendations on the unpaid self pay transfers.	
07/19/22	HOIV	Exchanged five (5) e-mails with Caring Healthcare regarding agreement to allow Caring to retain all of the Villa at Texarkana's QIPP Year 5 funds.	0.70 hrs
07/20/22	HOIV	Prepared for and attended July 20, 2022 Regular Meeting.	3.00 hrs
07/20/22	HOIV	Received and reviewed e-mail with a number of attachments from Ms. Kaley Smith regarding Gulf Coast's budget and check request; and responded to four (4) e-mails and participated in two (2) conference calls regarding the same.	1.30 hrs
07/20/22	HOIV	Prepared e-mail to the WSEMS regarding student loan policy to explain the policy and the District intent.	0.40 hrs
07/20/22	HOIV	Exchanged eight (8) e-mails with Staff, Board Member, and WSEMS regarding transfer payables.	0.60 hrs
07/20/22	HOIV	Worked with staff to finalized preparations of Board Binder and treasurer's report to include Red Oak and Mission information.	1.80 hrs
07/21/22	HOIV	Conference call with Ramtech to discuss contract modifications and questions; and prepared extensive e-mail to the District's Board to report on the call.	1.50 hrs
07/25/22	HOIV	Read and reviewed Coastal Gateway proposed lease agreement to ensure compliance with District's standards.	0.40 hrs
07/25/22	HOIV	Read, reviewed, and approved multiple agreements with insurance companies for Hallettsville and Villa of Texarkana as well as proposed Change of Ownership form for Villa of Texarkana.	0.70 hrs
07/26/22	HOIV	Received, reviewed, and responded from Coastal Gateway regarding Electronic Medical Record (EMR) agreement; reviewed agreement; and then prepared e-mail in response to Coastal Gateway to express concerns with the Agreement.	0.60 hrs
07/26/22	HOIV	Read, reviewed and responded to four (4) e-mails with four (4) agreements with insurers from consultant for Villa of Texarkana following CHOW process.	1.20 hrs
07/27/22	HOIV	Read, reviewed, and responded to six (6) e-mails between WSVEMS, Staff, and certain Board members regarding student loan forgiveness applicants submitted by the WSVEMS.	0.80 hrs
07/27/22	HOIV	Conference call with Fittz and Shipman to clarify scope of work; received and reviewed follow up scope of work letter; and forwarded it to the Board with recommendation.	1.10 hrs
07/28/22	HOIV	Received and reviewed third (3rd) quarter of Year 5 Component 2, 3, 4, and lapsing funds scorecard from LTC spreadsheet to assess achievement rates.	0.70 hrs
07/29/22	HOIV	Gathered legal research and drafted extensive e-mail to Coastal Gateway summarizing the District's statutory requirements for agreements and highlighted the various requirements that District reviewed during the contract review process for Coastal Gateway.	1.30 hrs



Total fees for this matter

\$20,100.00

**BILLING SUMMARY:**

Oxford, IV Hubert	67.00 hrs @	\$300.00 /hr	\$20,100.00
TOTAL FEES			<hr/> \$20,100.00
TOTAL CHARGES FOR THIS INVOICE			<hr/> \$20,100.00
PROFESSIONAL DISCOUNT			\$1,000.00 CR
<b>TOTAL BALANCE NOW DUE</b>			<hr/> <b>\$19,100.00</b> <hr/>

Federal ID# 74-1646478

**Invoice Terms: Net 10 Days Upon Receipt**

Please Reference Invoice Number on Your Check

**BENCKENSTEIN & OXFORD, L.L.P.**

ATTORNEYS AT LAW  
BBVA COMPASS BANK BUILDING  
3535 CALDER AVENUE, SUITE 300

Hubert Oxford, IV

BEAUMONT, TEXAS 77706  
TELEPHONE:(409) 833-9182  
FAX: (409) 833-8819

hoxfordiv@benoxford.com

September 19, 2022

Mr. Edward Murrell  
President  
Winnie Stowell Hospital District  
825 State Hwy 124  
Winnie Texas 77665

Re: Invoice and Draft Minutes for the Regular Meeting on August 17, 2022 on August 29, 2022 Special Meeting; Our File No. 87250.

Dear President Murrell,

Attached, please find a set of draft minutes for the Regular Meeting on August 17, 2022 and the Special Meeting on August 29, 2022. After you have had a chance to review these minutes, please let me know if there are any changes that need to be made.

Also, please allow this letter to serve as a *partial invoice* for \$1,000.00 representing the retainer for work performed in August 2022. We would request that you put this invoice in line for payment at the September 21, 2022 Regular Meeting and we will give the District credit for the \$1,000.00 payment when we submit the hourly invoice for August 2022.

If you concur, please draft a check in the amount of \$1,000.00 to Hubert Oxford, IV.

With best wishes, I am

Sincerely,  
BENCKENSTEIN & OXFORD, L.L.P.

---

Hubert Oxford, IV

**David B Sticker & Company PC**2180 Eastex Freeway  
Beaumont, TX 77703**Invoice****Invoice #:** 84**Invoice Date:** 09/14/2022**Due Date:** 09/14/2022**Project:****P.O. Number:****Bill To:**Winnie Stowell Hospital District  
PO Box 1997  
Winnie, TX 77665

Date	Description	Amount
08/03/2022	Meet and review budget, amendments, chart of accounts. Forecast FQHC timeline and cash flow needs for funding. 3.75 Hrs.	
08/10/2022	To Winnie and work on chart of accounts revisions and organizing the presentation. QuickBooks work and general accounting. 3.75 Hrs.	
08/12/2022	Additional work on amendments and estimates for QIPP year beginning Sept. 1 2022. 2.50 Hrs.	
08/15/2022	Work on format for FQHC for monitoring grant and format for periodic requests for funding. Review bank accounts and reconciliations for July. 3.50 Hrs.	
08/15/2022	Meting with Kaley & Jerry (via phone) with the Coastal Gateway FQHC and discuss procedures and funding timeline. 1.50 Hrs.	
08/16/2022	Work on July statements and make entries for July. 2.25 Hrs.	
08/16/2022	Review data received via email and correspond. Additional work on July books. 2.75 Hrs.	
08/17/2022	Complete financials for July, run reports. Various discussions re budget and projections. 2.75 Hrs.	
08/17/2022	Prepare for and attend regular board meeting. 3.50 Hrs.	
08/26/2022	Review payroll and submit for transmittal.	

**Total****Payments/Credits****Balance Due**

**David B Sticker & Company PC**2180 Eastex Freeway  
Beaumont, TX 77703**Invoice****Invoice #:** 84**Invoice Date:** 09/14/2022**Due Date:** 09/14/2022**Project:****P.O. Number:****Bill To:**Winnie Stowell Hospital District  
PO Box 1997  
Winnie, TX 77665

Date	Description	Amount
08/31/2022	.50 Hrs. Total Hours = 26..75 Hours @ \$125.00 = \$3,343.75	3,343.75
<b>Total</b>		<b>\$3,343.75</b>
<b>Payments/Credits</b>		<b>\$0.00</b>
<b>Balance Due</b>		<b>\$3,343.75</b>

Technology Solutions of Texas,  
L.L.C.

5725 Frost St

Beaumont, TX 77706

4095545953

ronnie@techsol-tx.com

<http://www.techsol-tx.com>

Invoice 1711

# TECHNOLOGY SOLUTIONS-TX

BILL TO	SHIP TO
Sherrie Norris	Sherrie Norris
Winnie Stowell Hospital District	Winnie Stowell Hospital District
538 Broadway	538 Broadway
Winnie, TX 77665	Winnie, TX 77665
United States	United States

DATE
09/15/2022

PLEASE PAY
\$75.00

DUE DATE
09/15/2022

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	<b>IT Services:MSP-Dsk</b> MSP Support per Desktop	3	25.00	75.00

SUBTOTAL	75.00
TAX	0.00
TOTAL	75.00

TOTAL DUE	<b>\$75.00</b>
-----------	----------------

THANK YOU.

# Yard Service Invoice

**Felipe Ojeda**

Invoice# 1029

558 W.LeBlanc Rd  
Winnie, TX 77665  
Phone: (409) 466-7105

**RECEIVED**  
SEP 09 2022

**DATE** September 9, 2022

**Property Location:**  
Winnie-Stowell Hospital District  
520 Broadway  
Winnie, TX 77665

Description	AMOUNT
Yard Maintenance	\$ 250.00
Trash Service	\$ 50.00
<b>TOTAL</b>	<b>\$ 300.00</b>

If you have any questions concerning this invoice, Contact Felipe Ojeda, (409) 466-7105

**THANK YOU FOR ALLOWING ME TO PROVIDE YARD SERVICES FOR YOUR BUSINESS!**

RECEIVED

SEP 06 2022

DATE 9-6-22 NO. 08018613

CUSTOMER'S ORDER NO.						
NAME <u>Graciela chavez</u>						
ADDRESS <u>220 8th st</u>						
CITY, STATE, ZIP <u>winnie TX 7766</u>						
SOLD BY	CASH	C.O.D	CHARGE	ONACCT.	MDSE RETD	PAID OUT
			<input checked="" type="checkbox"/>			

QUAN.	DESCRIPTION	PRICE	AMOUNT
1			
2	<u>Agos 18</u>		<u>\$60</u>
3			
4			
5	<u>sep 6</u>		<u>\$60</u>
6			
7			
8			
9	<u>Total</u>	<u>120.00</u>	
10			
11			
12			

RECEIVED BY

KEEP THIS SLIP FOR REFERENCE

Lisa Rae, LLC  
PO Box 159  
Winnie, TX 77665  
+1 4092679985  
Lisa@LisaRae.com

RECEIVED  
SEP 12 2022



# INVOICE

## BILL TO

Sherrie Norris  
Winnie Stowell Hospital District  
P.O. Box 1997  
Winnie, Texas 77665  
United States

INVOICE # 1141  
DATE 09/12/2022  
DUE DATE 09/12/2022  
TERMS Due on receipt

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
01/01/2022	Hosting	Hosting Renewal wshd-tx.org - monthly hosting until 12/31/22	12	25.00	300.00
01/01/2022	Web Services	Domain renewal for .com and .net which includes email use, website and private registration	2	45.00	90.00
01/01/2022	SSL Certificates	Annual Renewal for Secure Certificate on website	1	75.00	75.00
02/11/2022	Web Services	Updates to Grant Policy	2	45.00	90.00

---

SUBTOTAL	555.00
TAX	0.00
TOTAL	555.00
BALANCE DUE	<b>\$555.00</b>



Volunteer EMS Report Year 2022  
Employee Payroll

RECEIVED

SEP 13 2022

Aug-22

MONTHLY TRANSPORT AMBULANCE EMPLOYEE SCHEDULE & PAYROLL

DATE	EMPLOYEE NAME	HOURS WORKED	SALARY (\$PR HR)	PAYROLL AMOUNT
8/1/2022	Travis Delacerda	24	14	\$336.00
8/2/2022	Amanda Harpst	24	14	\$336.00
8/3/2022	Brad Eads	24	14	\$336.00
8/4/2022	Andrew Broussard	24	14	\$336.00
8/5/2022	Jarrod Brannon	12	14	\$168.00
8/5/2022	Dustin Donaldson	12	14	\$168.00
8/6/2022	Boyd Abshire	24	14	\$336.00
8/7/2022	Ruthann Broussard	24	14	\$336.00
8/8/2022	Amanda Harpst	12	14	\$168.00
8/8/2022	Hunter Traweek	12	14	\$168.00
8/9/2022	Amanda Harpst	24	14	\$336.00
8/10/2022	Brad Eads	24	14	\$336.00
8/11/2022	Andrew Broussard	24	14	\$336.00
8/12/2022	Dustin Donaldson	24	14	\$336.00
8/13/2022	Austin Isaacks	24	14	\$336.00
8/14/2022	Ruthann Broussard	24	14	\$336.00
8/15/2022	Amanda Harpst	24	14	\$336.00
8/16/2022	Brad Eads	24	14	\$336.00
8/17/2022	Andrew Broussard	24	14	\$336.00
8/18/2022	Andrew Broussard	24	14	\$336.00
8/19/2022	Travis Delacerda	24	14	\$336.00
8/20/2022	Dustin Donaldson	24	14	\$336.00
8/21/2022	Kayla Blackwell	24	14	\$336.00
8/22/2022	Amanda Harpst	24	14	\$336.00
8/23/2022	Brad Eads	24	14	\$336.00
8/24/2022	Brad Eads	12	14	\$168.00
8/24/2022	Hunter Traweek	12	14	\$168.00
8/25/2022	Andrew Broussard	24	14	\$336.00
8/26/2022	Dustin Donaldson	24	14	\$336.00
8/27/2022	Hunter Traweek	24	14	\$336.00
8/28/2022	Ruthann Broussard	24	14	\$336.00
8/29/2022	Travis Delacerda	24	14	\$336.00
8/30/2022	Amanda Harpst	24	14	\$336.00
8/31/2022	Brad Eads	24	14	\$336.00
				\$0.00
<b>TOTAL SALARY EXPENSE FOR THE MONTH:</b>				<b>\$10,416.00</b>

Lisa Rae, LLC  
PO Box 159  
Winnie, TX 77665  
+1 4092679985  
Lisa@LisaRae.com

PAID  
SEP 12 2022



# INVOICE

## BILL TO

Sherrie Norris  
Winnie Stowell Hospital District  
P.O. Box 1997  
Winnie, Texas 77665  
United States

INVOICE # 1141  
DATE 09/12/2022  
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TERMS Due on receipt

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02/11/2022	<b>Web Services</b>	Updates to Grant Policy	2	45.00	90.00

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SUBTOTAL	555.00
TAX	0.00
TOTAL	555.00
BALANCE DUE	<b>\$555.00</b>



RECEIVED

SEP 14 2022

24700101235501



September 4, 2022

MONTHLY BILL

Name: SHERRY STERN
Account Number: 92 5529 5461

Payment Summary table with columns: Last Payment Received (08/23/2022), Current Payment Due (\$150.14), Total Due by 09/25/2022 (\$150.14)

YOUR LOAN DETAILS

Table with 9 columns: Loan Sequence, Date Disbursed, Loan Program, Original Balance, Current Balance, Outstanding Interest, Interest Rate, Monthly Payment, Current Due. Rows for loan sequences \*1002 and \*1001.

Outstanding interest accrued as of 09/04/2022

\*Late fees will be assessed in accordance to the requirements set forth by the loan owner. Each unique owner/loan program may have differing late fee requirements.

Table with 2 columns: Received After This Date (10/09/2022), Late Fee to be Assessed (\$7.50)

When remitting a payment amount by mail, phone, or electronic (web or mobile app) that is more or less than the total amount due, if you would like the payment directed to specific loans, please log in to your online account or use our mobile app to provide the necessary information.

Even if a loan is paid ahead, you must continue making your monthly payment in order to maintain eligibility for certain Repayment Incentive Programs or other benefits offered by your loan owner, such as interest rate reductions or cosigner release.

Make checks payable to American Education Services and include your 10 digit account number.

Customer Statement (IF LATE, SEE ABOVE)

Amount Enclosed: Do not write dollar sign \$ in boxes below or on check. See last page of statement for details on how to provide payment instructions.

Account Number: 92 5529 5461 Due Date: 09/25/2022 Total Amount Due: \$150.14

20222470192552954611000015014000000000000000005

#BWNDHKB
#B612 1327 2509 04L2#
SHERRY STERN
538 BROADWAY
WINNIE TX 77665-7600



AMERICAN EDUCATION SERVICES
P.O. BOX 65093
BALTIMORE, MD 21264-5093

**ADDITIONAL LOAN DETAILS**

See below for the Current Owner and Repayment Term for each loan listed.

Loan Sequence	Date Disbursed	Loan Program	Current Owner	Repayment Term
*1002	11/29/2006	SUBCNS	CIT EDUCATION LOAN T	240
*1001	11/29/2006	UNCNS	CIT EDUCATION LOAN T	240

**Would you rather receive this statement electronically?**

Sign in to Account Access at [aesSuccess.org](http://aesSuccess.org) and update your Account Profile preferences if you would prefer that we send you an email reminder instead of a paper statement.

Total paid since your last statement	\$150.14
Interest Satisfied	\$14.69
Principal Satisfied	\$135.45
Late Fees Paid	\$0.00

As of today, the amount paid on your loans	\$20,869.47
Total Interest Satisfied	\$5,493.21
Total Principal Satisfied	\$15,368.76
Total Late Fees Paid	\$7.50

The Total Principal Satisfied includes any payment that satisfies principal (not just payments made by you) and may include consolidation payments, refunds, cancellation payments, returned disbursements, etc.

## METHODS TO PAY

- **Pay Automatically:** Sign up for Direct Debit to make automated payments at [aesSuccess.org](http://aesSuccess.org). You may qualify for an interest rate reduction!
- **Pay Online:** [aesSuccess.org](http://aesSuccess.org)
- **Pay by Phone:** 800-233-0557
- **Pay by Mail or Bill Payer:** American Education Services  
PO Box 65093  
Baltimore, MD 21264-5093  
*Send only payments to this address.*

**Payment Instructions:** Send all other mail, including payment application instructions, to our correspondence address:

American Education Services  
PO Box 2461  
Harrisburg, PA 17105-2461

**Check or Money Order Instructions:** Make checks and money orders payable to **American Education Services** and include your account number. *Do not send cash.*

**Payment Processing:** Payments are effective the same day when received by 11:59 PM EST. It may take a few days for the payment to post to your account. To view payment history and see how your payments have been applied, select Payment History within Account Access at [aesSuccess.org](http://aesSuccess.org).

**Late Payments:** Late payments may result in late charges based on the loan terms and loan owner's policy. As interest accrues daily, you will pay interest on a higher balance each day the payment is late.

## PAYMENT OPTIONS

If you can't afford your payment, you may be able to:

- Lower your monthly payments\*
  - Temporarily postpone payments\*
  - Change your due date\*
  - Reduce or discharge your loan\*
- \* Subject to eligibility requirements

**Payment Plans: Federal Family Education Loan Program (FFELP) loans** are eligible for Standard, Graduated, 25-Year Extended (fixed or graduated), Income-Sensitive Repayment, and Income-Based Repayment plans. You can change your repayment plan at any time. For additional information for FFELP loans, please call or visit [aesSuccess.org/PaymentsPlans](http://aesSuccess.org/PaymentsPlans). You can also explore your options at the U.S. Department of Education's website, [studentaid.gov](http://studentaid.gov). If you have **Private Student Loans**, select *Repayment Options* within Account Access or call us to learn more about your repayment plan options.

**Deferment or Forbearance:** Trouble making payments? You and your co-signer, if applicable, may qualify for a deferment or forbearance to temporarily reduce or postpone payments. To consider your options, log in to [aesSuccess.org](http://aesSuccess.org) or call us. Use of deferment or forbearance may delay or impact your eligibility for specific borrower benefits, such as co-signer release and interest rate reductions, depending on your lender.

**Consumer Reporting:** We report information on loans to consumer reporting agencies. Late payments, missed payments or other defaults may be reflected in your credit report and the credit report for any other party to the loans.

## GENERAL INFORMATION

**Over Payment Allocation:** When you have not provided payment instructions, an overpayment is allocated to the loan with the highest effective interest rate. If more than one loan has the same interest rate, the overpayment will go first to any unsubsidized or private education loan, allocated proportionately across such loans based on the loan balance.

**Under Payment Allocation:** When you have not provided payment instructions, an underpayment is allocated to loans in the order of most to least delinquent. If loans are at the same level of delinquency, the payment is allocated to the loans which will credit report first followed by those with late fees that will be assessed first. Then to the loans in order of lowest amount due to highest. For additional information visit [aesSuccess.org/PaymentApplication](http://aesSuccess.org/PaymentApplication).

**Payment Application:** After a payment is allocated to one or more loans, the amount is generally applied to each loan first to any fees, then interest, and then the principal balance. This may differ based on specific loan terms and repayment plans. Visit [aesSuccess.org/PaymentApplication](http://aesSuccess.org/PaymentApplication) for more information on payment application and allocation.

**Payoff & Conditional Payments:** The balance on this bill is not a payoff amount, as it only accounts for accrued interest or fees as of the date the bill was printed. To obtain a payoff, select Loan Payoff within Account Access or call our toll-free number. Any payment that you send for less than the full balance due that is marked "paid in full" or contains similar language, or that you remit to fully satisfy a disputed amount, must be sent to: AES/Conditional Payments, PO Box 2251, Harrisburg, PA 17105-2251.

**Paid Ahead Status & Borrower Benefits:** Depending on loan owner policies, payments in excess of the Amount Total Due may be applied to satisfy future bills, resulting in a paid ahead status. If you have satisfied a full future bill, your amount due could be less than the normal Monthly Payment or even \$0. If you have a \$0 required payment under IBR or are on a reduced payment forbearance, an overpayment may not satisfy future bills. While paid ahead or partially paid ahead, you should continue to make payments since interest will continue to accrue daily and this could impact your eligibility for applicable benefits, such as co-signer release and interest rate reductions.

**Opt Out of Paid Ahead:** If you do not want overpayments to be applied to future bills, email or call us to opt out of paid ahead status.

**Co-signer Notice:** If you are a co-signer for loans that are past due, you are responsible for payment. **Michigan** residents have 30 days from the date of this statement to either pay the past due amount or contact us to make a payment arrangement. **Illinois** residents have 15 days from the date of this statement to either pay the past due amount or contact us to make a payment arrangement.

**Interest:** Interest accrues daily, even if your loans are not in repayment. Payments can only satisfy already accrued interest and not interest that has not yet accrued (future interest).

- You are responsible for all interest that accrues during **forbearance**.
- During a **deferment**, the government pays the interest that accrues on your subsidized federal student loans; however, you remain responsible for interest that accrues on your unsubsidized federal student loans and Private Student Loans.
- Capitalization is the addition of accrued and unpaid interest to the principal balance, resulting in a balance increase. This may occur at the end of grace, deferment, or forbearance periods and during certain times when on an Income-Based Repayment plan. This increase may result in a higher monthly installment amount, and it may take you longer to pay off your student loans.
- To avoid capitalization of interest, limit the use of forbearances or deferments or pay the interest that accrues during these periods, if you are able to do so.

**Questions? For more information on any of these topics or to request a change, call us or visit your online account at [aesSuccess.org](http://aesSuccess.org).**

Visit [pheaa.org/oca](http://pheaa.org/oca) for state and federal consumer advocacy resources.

## Save Time and Money at [aesSuccess.org](http://aesSuccess.org)

- Make Payments • Explore Repayment Plan Options • Update Contact Information • Review Account History • Go Paperless

**Need help understanding your bill?**  
Visit [aesSuccess.org/Bill](http://aesSuccess.org/Bill).

### Attention Servicemembers

Learn about the benefits that you may be eligible for, including the Servicemembers Civil Relief Act (SCRA), at [aesSuccess.org/Servicemembers](http://aesSuccess.org/Servicemembers).



### Questions?

Visit [aesSuccess.org](http://aesSuccess.org) or call us toll-free at 800-233-0557; TTY: Dial 711; Mon - Fri 7:30 a.m. to 9 p.m. (EST). You can also send a secure email through your online account, Account Access.

**Correspondence Address:** American Education Services  
PO Box 2461  
Harrisburg, PA 17105-2461

**Credit Dispute:** AES Credit  
PO Box 61047  
Harrisburg, PA 17106-1047

**Do not send payments to these addresses.** This will cause a delay and could cause your loans to show past due.

# **Exhibit “C”**



### 09.21.22 WSHD Regular Board Meeting Indigent Care Report

#### 1) Active Client Count:

- a) Indigent Clients – 84 – UP by 6 from 78 in JUL
  - 26 Apps, [10 Renewals, 10 New, and 6 Previous]
  - 16 Approved [7 Renewals, 4 New, & 5 Previous]
  - 6 Withdrew/Denied
  - 4 Incomplete
- b) Youth Counseling – 31 – remained the same as in JUL
- c) Irlen Services – 3 – remained the same as in JUL
- d) Dental & Vision Services – 2 clients used the Dental benefits , and 8 used the Vision benefits in AUG

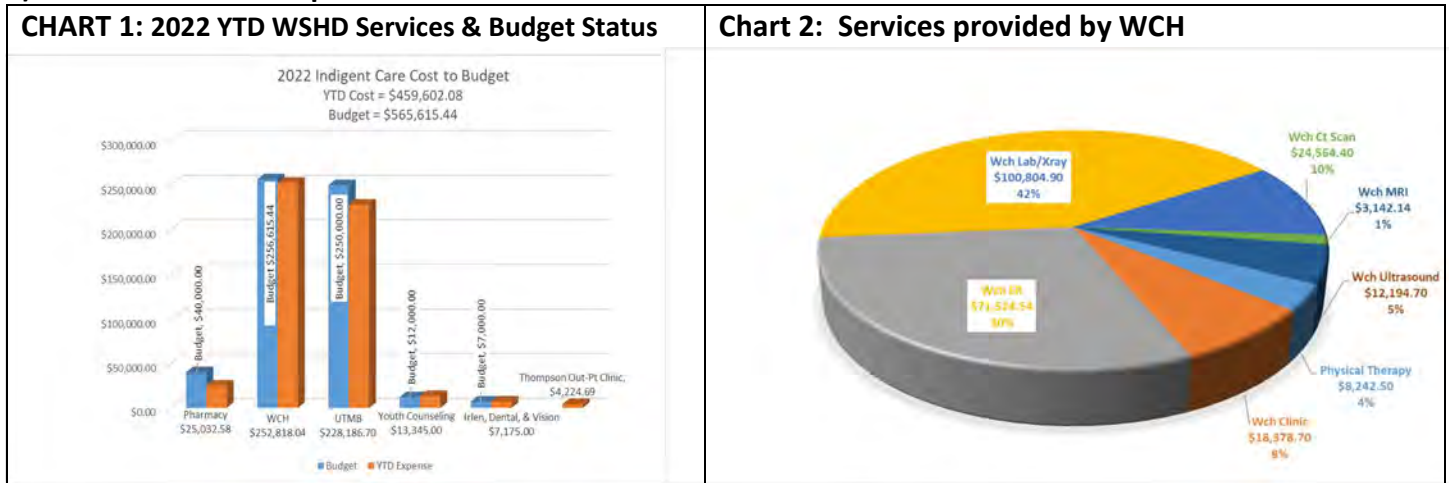
#### 2) Riceland Hospital & Clinics:

The AUG charges were UP 28.9 K from 47.3 K to 76.2 K, which led to an overall 58% for their reimbursement rate.

#### 3) UTMB Hospital & Clinics:

a) UTMB AUG charges were UP by 102.2 K from 13.3 K to 115.3 K, which included 1 procedure for a total billed amount of \$12.3 K and payment of \$6.9 K, an ER Visit for a total billed amount of \$4.1 K and payment of \$1 K, and a 2 day In-Patient Stay for a total billed amount of \$63.5.0 K and payment of \$4.2 K. Pending charges include a cardiac procedure for an expected payment of \$17.2 K, and the Charity Care Client’s \$7.5 K Surgery with an expected payment by the District of \$3.5 K (50% of the allowable).

#### 4) Our over-all YTD expenditure Charts:



We have expended 94% of the overall Indigent Care Budget

- 63% of the Pharmacy budget
- 99% of the Riceland budget
- 91% of the UTMB budget
- 111% of the Youth Counseling budget
- 163% of the Special Services – Irlen, Vision, Dental, & Thompson Outpatient Clinic

#### 5) District Programs:

- a) County Van –See attached – 3 out of 59 were WSHD clients
- b) Winnie Stowell EMS-See attached – 5 transports out of 9 were made from Riceland
- c) Marcelous Williams-See attached – 21 out of 24 were WSHD clients

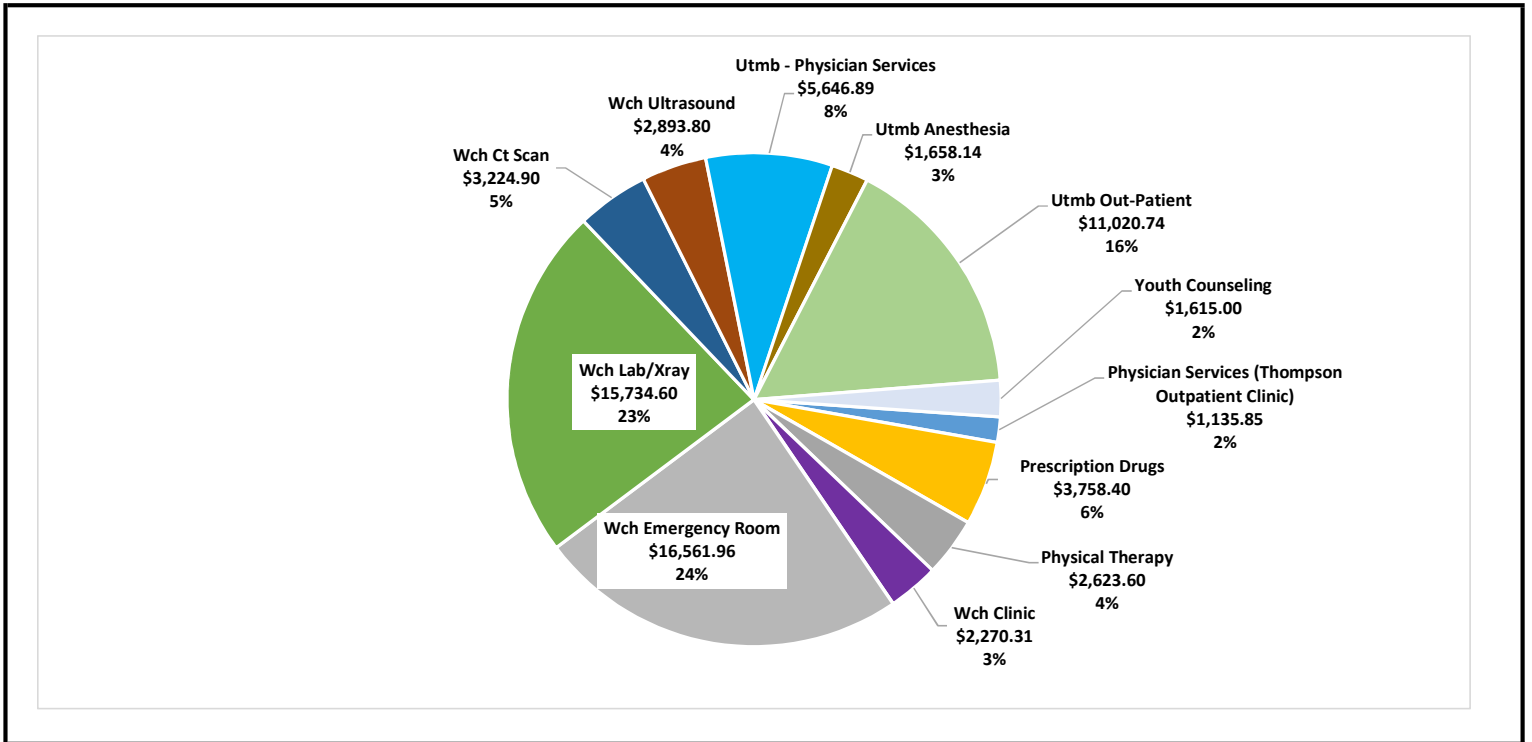
WSHD Indigent Care Director Report  
Jan-Dec 2022 YTD Expenditures Worksheet

	July			August			Year to Date		
	Indigent Clients:	Youth Counseling:	Irlen Services:	Indigent Clients:	Youth Counseling:	Irlen Services:	Clients Enrolled:	YC Enrolled:	IS Enrolled:
	78	31	3	84	31	3	107	31	3
							74	26	3
							Total Unduplicated		Average
<b>PROVIDER TOTALS</b>	<b>Billed Amount</b>	<b>Contracted Rate</b>	<b>Actually Paid</b>	<b>Billed Amount</b>	<b>Contracted Rate</b>	<b>Actually Paid</b>	<b>Billed Amount</b>	<b>Contracted Rate</b>	<b>Actually Paid</b>
<b>Pharmacy</b>									
Brookshire Brothers Pharmacy Corp	\$1,819.26	\$1,819.26	\$1,819.26	\$2,410.27	\$2,410.27	\$2,410.27	\$14,466.23	\$13,986.83	\$13,570.13
Wilcox Pharmacy	\$1,327.97	\$1,327.97	\$1,327.97	\$1,348.13	\$1,348.13	\$1,348.13	\$11,462.45	\$11,462.45	\$11,462.45
<b>ADJUSTMENTS-Refunds/Credits</b>									
<b>Pharmacy Totals</b>	<b>\$3,147.23</b>	<b>\$3,147.23</b>	<b>\$3,147.23</b>	<b>\$3,758.40</b>	<b>\$3,758.40</b>	<b>\$3,758.40</b>			<b>(\$106.80)</b>
							<b>\$25,928.68</b>	<b>\$25,449.28</b>	<b>\$25,032.58</b>
<b>Winnie Community Hospital</b>									
WCH Clinic	\$2,452.00	\$972.99	\$972.99	\$6,134.02	\$2,270.31	\$2,270.31	\$45,410.03	\$18,378.70	\$18,378.70
WCH Observation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WCH ER	\$14,441.00	\$9,009.91	\$9,009.91	\$26,450.00	\$16,561.96	\$16,561.96	\$120,063.00	\$71,524.54	\$71,524.54
WCH Lab/Xray	\$19,614.00	\$13,729.80	\$13,729.80	\$22,478.00	\$15,734.60	\$15,734.60	\$144,007.00	\$100,804.90	\$100,804.90
WCH CT Scan	\$5,926.00	\$4,148.20	\$4,148.20	\$4,607.00	\$3,224.90	\$3,224.90	\$35,092.00	\$24,564.40	\$24,564.40
WCH Xray (MRI)	\$3,629.00	\$170.27	\$170.27	\$7,258.00	\$330.65	\$330.65	\$63,603.00	\$3,142.14	\$3,142.14
WCH Lab/Xray Reading	\$1,250.00	\$166.28	\$166.28	\$1,387.00	\$177.77	\$177.77	\$9,183.00	\$1,249.49	\$1,249.49
WCH Inpatient	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,847.00	\$12,716.67	\$12,716.67
WCH Physical Therapy	\$0.00	\$0.00	\$0.00	\$3,748.00	\$2,623.60	\$2,623.60	\$11,775.00	\$8,242.50	\$8,242.50
WCH Ultrasound	\$0.00	\$0.00	\$0.00	\$4,134.00	\$2,893.80	\$2,893.80	\$17,421.00	\$12,194.70	\$12,194.70
<b>WCH Totals</b>	<b>\$47,312.00</b>	<b>\$28,197.45</b>	<b>\$28,197.45</b>	<b>\$76,196.02</b>	<b>\$43,817.59</b>	<b>\$43,817.59</b>	<b>\$467,401.03</b>	<b>\$252,818.04</b>	<b>\$252,818.04</b>
<b>ADJUSTMENTS-Refunds/Credits</b>									
<b>Balance on Contracted Amount (Lump Sum Payment of \$256,615.44)</b>		\$47,614.99			\$3,797.40				\$0.00
<b>Actual Medicaid Rate Incurred</b>							<b>\$256,615.45</b>	<b>\$17,339.09</b>	<b>\$208,471.26</b>
<b>UTMB</b>									
UTMB Physician Services	\$6,010.00	\$980.34	\$980.34	\$15,639.00	\$5,646.89	\$5,646.89	\$140,324.00	\$33,574.10	\$33,555.85
UTMB Anesthesia	\$0.00	\$0.00	\$0.00	\$2,514.00	\$1,658.14	\$1,658.14	\$31,903.00	\$12,288.35	\$12,288.35
UTMB In-Patient	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$648,465.00	\$82,683.04	\$82,683.04
UTMB Outpatient	\$5,278.00	\$1,227.61	\$1,227.61	\$94,321.82	\$11,020.74	\$11,020.74	\$457,685.83	\$97,481.22	\$97,481.22
UTMB Lab&Xray	\$2,097.00	\$245.04	\$245.04	\$2,876.00	\$676.32	\$676.32	\$10,240.00	\$2,178.24	\$2,178.24
<b>ADJUSTMENTS-Refunds/Credits</b>									
<b>UTMB Totals</b>	<b>\$13,385.00</b>	<b>\$2,452.99</b>	<b>\$2,452.99</b>	<b>\$115,350.82</b>	<b>\$19,002.09</b>	<b>\$19,002.09</b>	<b>\$1,288,617.83</b>	<b>\$228,204.95</b>	<b>\$228,186.70</b>
<b>Local Community Clinics</b>									
Thompson Outpatient Clinic	\$3,742.00	\$1,006.49	\$1,006.49	\$4,584.00	\$1,135.85	\$1,135.85	\$16,191.00	\$4,224.69	\$4,224.69
<b>Local Community Clinics</b>	<b>\$3,742.00</b>	<b>\$1,006.49</b>	<b>\$1,006.49</b>	<b>\$4,584.00</b>	<b>\$1,135.85</b>	<b>\$1,135.85</b>	<b>\$16,191.00</b>	<b>\$4,224.69</b>	<b>\$4,224.69</b>
<b>Non-Contracted Emergency Services</b>									
Barrier Reef (UTMB ER Physician)	\$0.00	\$0.00	\$0.00	\$2,374.00	\$121.20	\$121.20	\$13,569.00	\$597.69	\$597.69
Chambers Co Public Hosp Distr ER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Winnie-Stowell EMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Non-Contract Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,374.00</b>	<b>\$121.20</b>	<b>\$121.20</b>	<b>\$13,569.00</b>	<b>\$597.69</b>	<b>\$597.69</b>
<b>Youth Counseling</b>									
Benjamin Odom	\$425.00	\$425.00	\$425.00	\$935.00	\$935.00	\$935.00	\$7,735.00	\$7,735.00	\$7,735.00
Nicki Holtzman	\$680.00	\$680.00	\$680.00	\$595.00	\$595.00	\$595.00	\$4,505.00	\$4,505.00	\$4,505.00
Penelope Butler	\$170.00	\$170.00	\$170.00	\$85.00	\$85.00	\$85.00	\$1,105.00	\$1,105.00	\$1,105.00
<b>Youth Counseling Totals</b>	<b>\$1,275.00</b>	<b>\$1,275.00</b>	<b>\$1,275.00</b>	<b>\$1,615.00</b>	<b>\$1,615.00</b>	<b>\$1,615.00</b>	<b>\$13,345.00</b>	<b>\$13,345.00</b>	<b>\$13,345.00</b>
<b>Irlen Services</b>									
Nancy Gaudet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$496.00	\$496.00	\$496.00
<b>Irlen Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$496.00</b>	<b>\$496.00</b>	<b>\$496.00</b>
<b>Indigent Special Services</b>									
Dental Services	\$1,200.00	\$1,020.00	\$1,020.00	\$1,576.00	\$1,576.00	\$1,576.00	\$5,934.00	\$5,754.00	\$5,754.00
Vision Services	\$0.00	\$0.00	\$0.00	\$275.00	\$275.00	\$275.00	\$925.00	\$925.00	\$925.00
<b>Indigent Special Services Totals</b>	<b>\$1,200.00</b>	<b>\$1,020.00</b>	<b>\$1,020.00</b>	<b>\$1,851.00</b>	<b>\$1,851.00</b>	<b>\$1,851.00</b>	<b>\$6,859.00</b>	<b>\$6,679.00</b>	<b>\$6,679.00</b>
<b>Medical Supplies</b>									
Alliance Medical Supply (C-PAP)	\$175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,050.00	\$875.00	\$875.00
<b>Medial Supplies Total</b>	<b>\$175.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,050.00</b>	<b>\$875.00</b>	<b>\$875.00</b>
<b>Grand Totals</b>	<b>\$70,236.23</b>	<b>\$37,099.16</b>	<b>\$37,099.16</b>	<b>\$205,729.24</b>	<b>\$71,301.13</b>	<b>\$71,301.13</b>	<b>\$1,833,457.54</b>	<b>\$532,689.65</b>	<b>\$532,254.70</b>

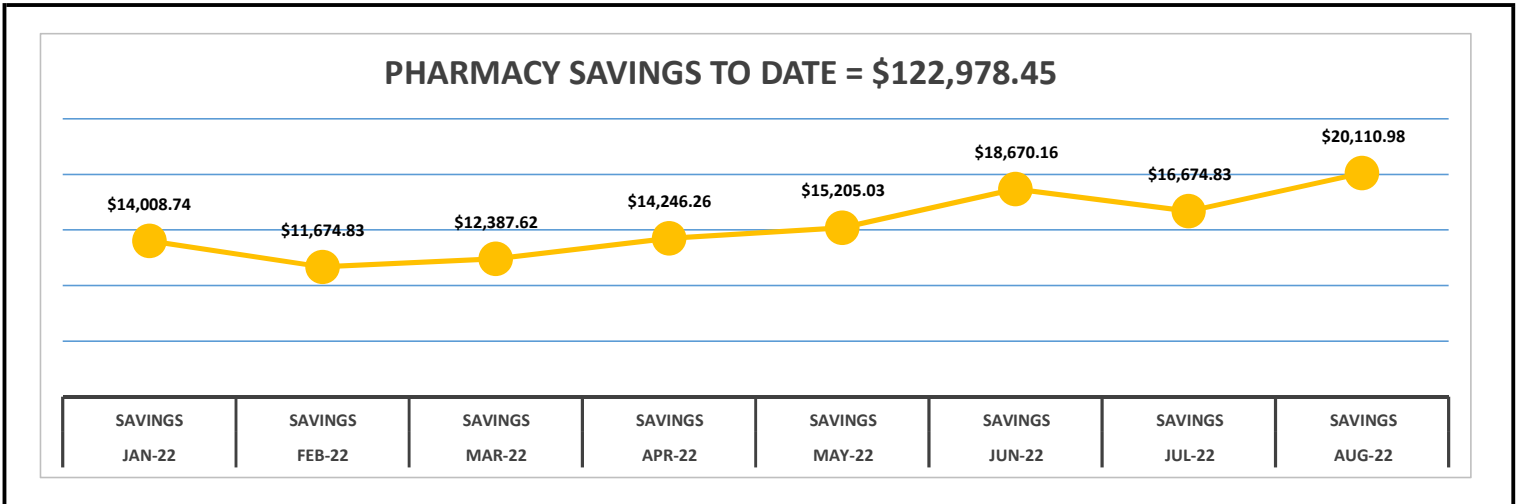
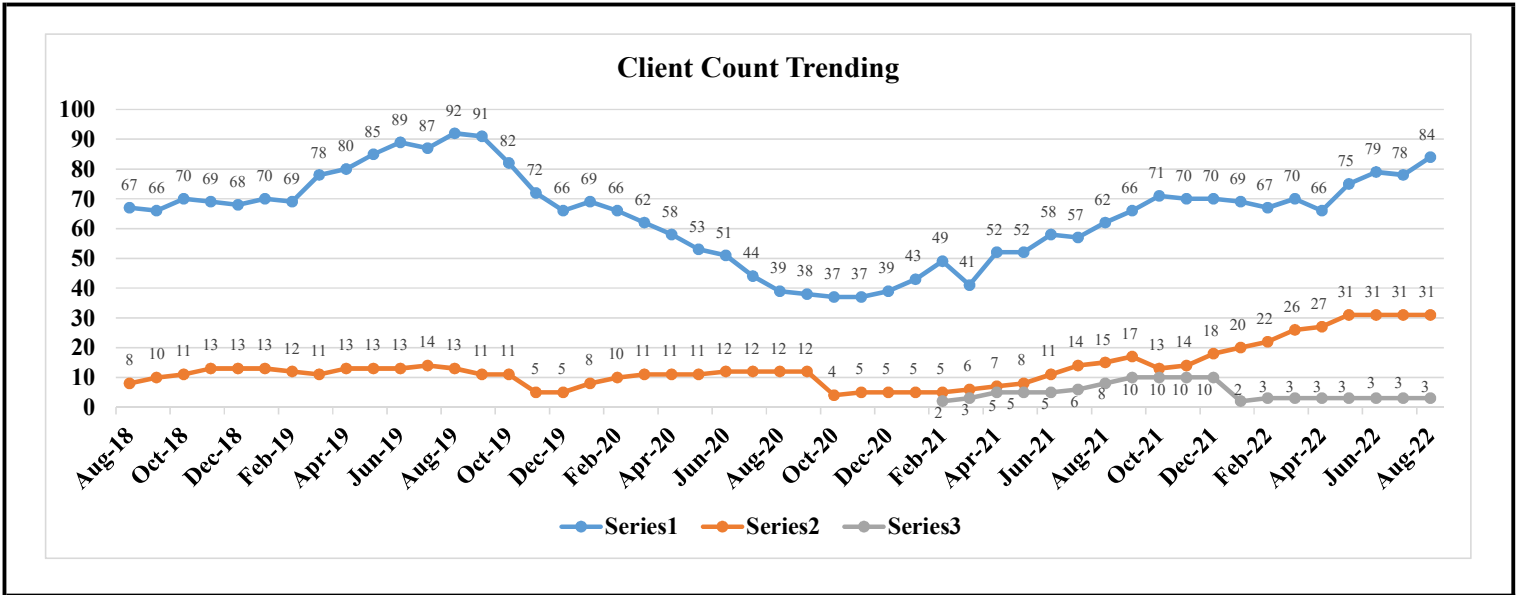
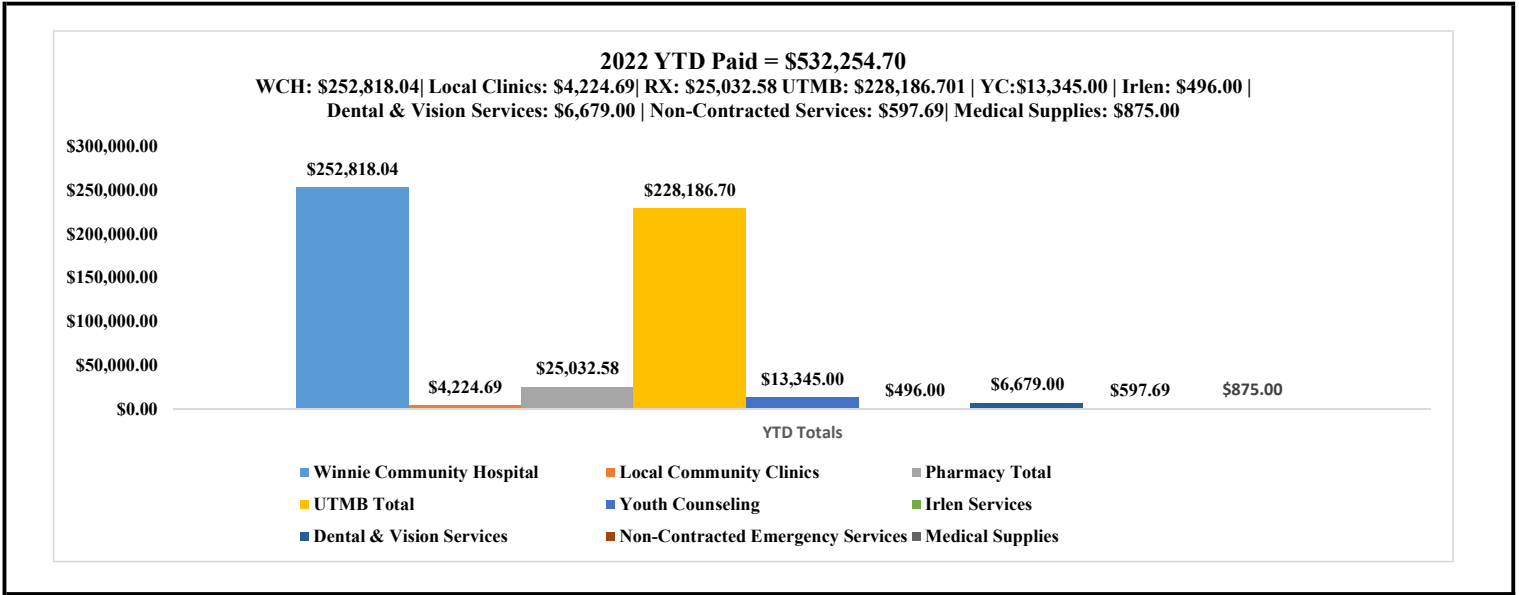


### WSHD Indigent Care Director Report Aug 2022 SOURCE CODE REPORT

Source	Description	Amount Billed	Amount Paid	% of Total
1	Physician Services (Thompson Outpatient Clinic)	\$4,584.00	\$1,135.85	1.59%
02	Prescription Drugs	\$3,758.40	\$3,758.40	5.27%
13	Vision Services	\$275.00	\$275.00	0.39%
14	Dental Services	\$1,576.00	\$1,576.00	2.21%
20	Physical Therapy	\$3,748.00	\$2,623.60	3.68%
21	Wch Clinic	\$6,134.02	\$2,270.31	3.18%
24	Wch Emergency Room	\$26,450.00	\$16,561.96	23.23%
25	Wch Lab/Xray	\$22,478.00	\$15,734.60	22.07%
26	Wch Ct Scan	\$4,607.00	\$3,224.90	4.52%
28	Wch X-Ray (MRI)	\$7,258.00	\$330.65	0.46%
29	Wch Ultrasound	\$4,134.00	\$2,893.80	4.06%
44	Wch Xray Readings	\$1,387.00	\$177.77	0.25%
31	Utmb - Physician Services	\$15,639.00	\$5,646.89	7.92%
31-1	Utmb Anesthesia	\$2,514.00	\$1,658.14	2.33%
34	Utmb Out-Patient	\$94,321.82	\$11,020.74	15.46%
34-1	Utmb ER Physicians - Barrier Reef	\$2,374.00	\$121.20	0.17%
35	Utmb Lab/X-Ray	\$2,876.00	\$676.32	0.95%
39	Youth Counseling	\$1,615.00	\$1,615.00	2.27%
<b>Expenditures/Reimbursements/Adjustments</b>		<b>\$205,729.24</b>	<b>\$71,301.13</b>	<b>100%</b>
<b>Grand Total</b>		<b>\$205,729.24</b>	<b>\$71,301.13</b>	<b>100%</b>



**WSDH Indigent Care Director Report**  
YTD Trending




# Chambers County Van Report Year 2022




Commissioner PCT #1, Jimmy E Gore  
 211 Broadway | PO BOX 260  
 Winnie, Texas 77665  
 409-296-8250

YTD DETAILS FOR 2022									
VEHICLE #1 - EAST SIDE VAN #1	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	YTD
TOTAL MILES DRIVEN	2136	2982	3377	2466	3002	2957	3227	3570	23717
TOTAL HOURS DRIVEN	139.67	175.58	184.83	145.50	169.67	174.03	166.58	200.50	1356.37
TOTAL EXPENSES FOR MONTH	\$908.34	\$649.61	\$1,160.92	\$899.96	\$1,499.30	\$1,003.47	\$1,035.19	\$998.26	\$8,155.05
FUEL COST	\$439.71	\$649.61	\$867.67	\$546.74	\$1,035.41	\$1,003.47	\$1,035.19	\$923.52	\$6,501.32
REPAIRS & MAINTENANCE COST	\$468.63	\$0.00	\$293.25	\$353.22	\$463.89			\$74.74	\$1,653.73
MISC EXPENSES	\$0.00	\$0.00							\$0.00
TOTAL RIDERS	16	17	27	19	26	24	20	26	175
TOTAL WSHD RIDERS	2	2	4	6	2	0	1	1	18
TOTAL TRIPS	43	45	57	40	57	62	58	60	422
TOTAL TRIPS FOR WSHD RIDERS	2	3	5	6	2	0	1	2	21
VEHICLE #2 - EAST SIDE VAN #2									
TOTAL MILES DRIVEN	1513	1127	1480	198	22238	1144	739	97	28536
TOTAL HOURS DRIVEN	72.67	46.25	51.92	8.00	33.75	55.42	32.17	3.50	303.67
TOTAL EXPENSES FOR MONTH	\$301.35	\$203.00	\$323.06	\$663.03	\$228.01	\$1,171.56	\$313.73	\$52.00	\$3,255.74
FUEL COST	\$301.35	\$203.00	\$323.06	\$194.40	\$221.01	\$384.20	\$206.51	\$52.00	\$1,885.53
REPAIRS & MAINTENANCE COST	\$0.00	\$0.00		\$468.63	\$7.00	\$787.36	\$48.74		\$1,311.73
MISC EXPENSES	\$0.00	\$0.00					\$58.48		\$58.48
TOTAL RIDERS	16	11	11	3	6	12	9	2	70
TOTAL WSHD RIDERS	2	2	0	0	1	1	0	1	7
TOTAL TRIPS	19	17	16	4	9	14	15	2	96
TOTAL TRIPS FOR WSHD RIDERS	2	2	0	0	1	1	0	1	7
VEHICLE #3 - VEHICLE FROM JUDGE'S FLEET									
TOTAL MILES DRIVEN	2380	1954	3597	3175	3017	3362	2801	4389	24675
TOTAL HOURS DRIVEN	93.08	84.25	132.33	138.58	127.75	130.25	98.00	187.92	992.16
TOTAL EXPENSES FOR MONTH	\$293.26	\$339.12	\$921.42	\$672.56	\$538.04	\$720.19	\$658.19	\$590.15	\$4,732.93
FUEL COST	\$240.02	\$282.05	\$544.62	\$469.23	\$480.70	\$606.87	\$484.13	\$590.15	\$3,697.77
REPAIRS & MAINTENANCE COST	\$53.24	\$57.07	\$376.80	\$203.33	\$57.34	\$113.32	\$174.06		\$1,035.16
MISC EXPENSES	\$0.00	\$0.00							\$0.00
TOTAL RIDERS	22	20	26	19	25	24	22	31	189
TOTAL WSHD RIDERS	2	1	1	1	2	1	1	1	10
TOTAL TRIPS	37	34	60	49	51	50	43	69	393
TOTAL TRIPS FOR WSHD RIDERS	2	1	1	1	2	2	2	1	12
GRAND TOTALS									
MILES DRIVEN	6029	6063	8454	5839	28257	7463	6767	8056	76928
RIDERS	54	48	64	41	57	60	51	59	434
WSHD RIDERS	6	5	5	7	5	2	2	3	35
TRIPS	99	96	133	93	117	126	116	131	911
WSHD TRIPS	6	6	6	7	5	3	3	4	40
EXPENSES	\$1,502.95	\$1,191.73	\$2,405.40	\$2,235.55	\$2,265.35	\$2,895.22	\$2,007.11	\$1,640.41	\$16,143.72

# Winnie Stowell Volunteer EMS Report Year 2022

 <b>Winnie Stowell Volunteer EMS</b> Winnie-Stowell Hospital District Report									
Year to Date Details for 2022	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	YTD DATE
YTD CALLS/TRANSPORTS REQUESTED	2	4	7	14	12	15	13	9	76
YTD CALLS/TRANSPORTS MADE	2	4	7	10	9	9	6	5	52
YTD CALLS/TRANSPORTS DELAYED	0	0	1	0	0	0	0	0	1
YTD CALLS/TRANSPORTS REASSIGNED	0	0	0	4	3	6	7	4	24
<b>YTD 3RD PARTY INVOICES BILLED</b>	<b>\$3,143.93</b>	<b>\$6,529.28</b>	<b>\$9,559.09</b>	<b>\$16,124.52</b>	<b>\$15,264.99</b>	<b>\$11,735.33</b>	<b>\$4,233.61</b>	<b>\$6,890.37</b>	<b>\$73,481.12</b>
<i>Insurance Billed</i>	<i>\$3,143.93</i>	<i>\$5,193.01</i>	<i>\$6,049.16</i>	<i>\$5,738.60</i>	<i>\$4,485.46</i>	<i>\$2,577.40</i>			<i>\$27,187.56</i>
<i>Self-Pay Billed</i>	<i>\$0.00</i>	<i>\$4,368.03</i>	<i>\$1,831.47</i>	<i>\$10,385.92</i>	<i>\$10,779.53</i>	<i>\$8,366.18</i>			<i>\$35,731.13</i>
<b>YTD 3RD PARTY PAYMENTS RECEIVED</b>	<b>\$1,005.50</b>	<b>\$0.00</b>	<b>\$4,864.60</b>	<b>\$4,688.81</b>	<b>\$3,112.61</b>	<b>\$1,767.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,438.65</b>
<i>Insurance Paid</i>	<i>\$1,005.50</i>	<i>\$0.00</i>	<i>\$4,820.18</i>	<i>\$2,590.40</i>	<i>\$1,721.64</i>	<i>\$1,147.77</i>			<i>\$11,285.49</i>
<i>Self-Pay Paid</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,447.41</i>	<i>\$0.00</i>	<i>\$0.00</i>			<i>\$1,447.41</i>
<b>YTD STAFFING EXPENSES</b>	<b>\$10,416.00</b>	<b>\$9,408.00</b>	<b>\$10,080.00</b>	<b>\$10,080.00</b>	<b>\$10,416.00</b>	<b>\$10,416.00</b>	<b>\$10,416.00</b>	<b>\$10,416.00</b>	<b>\$81,648.00</b>
	<i>Corrected Amt</i>								
<b>YTD PERTINENT INFORMATION REGARDING PERFORMANCE</b>									
<b>RICELAND REPORTED TRANSFERS</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>14</b>	<b>12</b>	<b>15</b>	<b>13</b>		<b>87</b>


**Winnie Stowell Volunteer EMS Report Year 2022**

 <b>Winnie Stowell Volunteer EMS</b> Winnie-Stowell Hospital District Report													
	<b>Year to Date Details for 2022</b>												
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD DATE
YTD CALLS/TRANSPORTS REQUESTED	2	4	7	14	12	15	13	9	0	0	0	0	76
YTD CALLS/TRANSPORTS MADE	2	4	7	10	9	9	6	5	0	0	0	0	52
YTD CALLS/TRANSPORTS DELAYED	0	0	1	0	0	0	0	0	0	0	0	0	1
YTD CALLS/TRANSPORTS REASSIGNED	0	0	0	4	3	6	7	4	0	0	0	0	24
YTD 3RD PARTY INVOICES BILLED	\$3,143.93	\$6,529.28	\$9,559.09	\$16,124.52	\$15,264.99	\$11,735.33	\$4,233.61	\$6,890.37	\$0.00	\$0.00	\$0.00	\$0.00	\$73,481.12
YTD 3RD PARTY PAYMENTS RECEIVED	\$1,005.50	\$0.00	\$4,864.60	\$4,688.81	\$3,112.61	\$1,767.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,438.65
YTD STAFFING EXPENSES	\$10,416.00	\$9,408.00	\$10,080.00	\$10,080.00	\$10,416.00	\$10,416.00	\$10,416.00	\$10,416.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,648.00
<i>Corrected Amt</i>													
<b>YTD PERTINENT INFORMATION REGARDING PERFORMANCE</b>													
RICELAD REPORTED TRANSFERS	13	10	10	14	12	15	13						87


<b>Aug-22</b>			
<b>3rd PARTY INVOICES BILLED</b>			
DATE	3rd Party Name	\$AMOUNT BILLED	\$AMOUNT PAID
8/7/2022	Self Pay	\$1,907.05	\$0.00
8/11/2022	Self Pay	\$1,388.25	\$0.00
8/16/2022	Self Pay	\$1,267.05	\$0.00
8/19/2022	Self Pay	\$1,142.07	\$0.00
8/20/2022	Self Pay	\$1,185.95	\$0.00
<b>TOTAL 3rd PARTY AMOUNT BILLED FOR THE MONTH</b>		<b>\$6,890.37</b>	<b>\$0.00</b>

<b>Aug-22</b>					
<b>MONTHLY CALLS/TRANSPORTS REPORT</b>					
CALLS REQUESTED			CALL RESULTS		
DATE	PICK UP LOCATION	DROP OFF LOCATION	MADE: M	DELAYED: D	NO RESPONSE: R
8/2/2022	Riceland	Medical Center (no paramedic available)			R
8/3/2022	Riceland	St. Elizabeth (no paramedic available)			R
8/7/2022	Riceland	St. Elizabeth (no paramedic available)	M		
8/11/2022	Riceland	UTMB	M		
8/16/2022	Riceland	St. Elizabeth	M		
8/19/2022	Riceland	Baptist	M		
8/20/2022	Riceland	Medical Center	M		
8/25/2022	Riceland	UTMB (no paramedic available)			R
8/26/2022	Riceland	Mid Jefferson LTAC			R
<b>TOTAL CALLS REQUESTED FOR MONTH &amp; RESULTS</b>			<b>9</b>	<b>5</b>	<b>0</b>

<b>Aug-22</b>				
<b>MONTHLY TRANSPORT AMBULANCE EMPLOYEE SCHEDULE &amp; PAYROLL</b>				
DATE	EMPLOYEE NAME	HOURS WORKED	SALARY (\$/PR HR)	PAYROLL AMOUNT
8/1/2022	Travis Delacerda	24	14	\$336.00
8/2/2022	Amanda Harpst	24	14	\$336.00
8/3/2022	Brad Eads	24	14	\$336.00
8/4/2022	Andrew Broussard	24	14	\$336.00
8/5/2022	Jarrold Brannon	12	14	\$168.00
8/5/2022	Dustin Donaldson	12	14	\$168.00
8/6/2022	Boyd Abshire	24	14	\$336.00
8/7/2022	Ruthann Broussard	24	14	\$336.00
8/8/2022	Amanda Harpst	12	14	\$168.00
8/8/2022	Hunter Traweek	12	14	\$168.00
8/9/2022	Amanda Harpst	24	14	\$336.00
8/10/2022	Brad Eads	24	14	\$336.00
8/11/2022	Andrew Broussard	24	14	\$336.00
8/12/2022	Dustin Donaldson	24	14	\$336.00
8/13/2022	Austin Isaacks	24	14	\$336.00
8/14/2022	Ruthann Broussard	24	14	\$336.00
8/15/2022	Amanda Harpst	24	14	\$336.00
8/16/2022	Brad Eads	24	14	\$336.00
8/17/2022	Andrew Broussard	24	14	\$336.00
8/18/2022	Andrew Broussard	24	14	\$336.00
8/19/2022	Travis Delacerda	24	14	\$336.00
8/20/2022	Dustin Donaldson	24	14	\$336.00
8/21/2022	Kayla Blackwell	24	14	\$336.00
8/22/2022	Amanda Harpst	24	14	\$336.00
8/23/2022	Brad Eads	24	14	\$336.00
8/24/2022	Brad Eads	12	14	\$168.00
8/24/2022	Hunter Traweek	12	14	\$168.00
8/25/2022	Andrew Broussard	24	14	\$336.00
8/26/2022	Dustin Donaldson	24	14	\$336.00
8/27/2022	Hunter Traweek	24	14	\$336.00
8/28/2022	Ruthann Broussard	24	14	\$336.00
8/29/2022	Travis Delacerda	24	14	\$336.00
8/30/2022	Amanda Harpst	24	14	\$336.00
8/31/2022	Brad Eads	24	14	\$336.00
<b>TOTAL SALARY EXPENSE FOR THE MONTH:</b>				<b>\$0.00</b>
<b>TOTAL SALARY EXPENSE FOR THE MONTH:</b>				<b>\$10,416.00</b>

 <b>Marcelous Williams Resource Center</b> Winnie-Stowell Hospital District Report									
Year to Date Details for 2022	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	YTD DATE
<b>YTD WSHD REFERRALS</b>	0	2	2	1	0	1	0	2	8
<i>YTD Indigent Care (Medical, Dental &amp; Vision)</i>	0	2	2	1	0	0	0	2	7
<i>YTD Prescription Assistance</i>	0	0	0	0	0	0	0	0	0
<i>YTD Youth Counseling</i>	0	0	0	0	0	1	0	0	1
<i>YTD Irlen Syndrome Services</i>	0	0	0	0	0	0	0	0	0
<b>YTD OTHER REFERRALS</b>	3	7	15	4	7	5	4	4	49
<i>YTD Gift of Life</i>	0	0	0	0	0	0	0	0	0
<i>YTD Work in Texas (Texas Workforce Commission)</i>	1	1	1	0	0	0	0	0	3
<i>YTD Chambers County Indigent or OmniPoint FQHC</i>	0	0	0	0	1	1	0	0	2
<i>YTD Chambers County Indigent Dental</i>	0	0	0	0	0	0	0	0	0
<i>YTD Transportation</i>	0	1	0	0	0	0	0	0	1
<i>YTD Medical Services (Other Than Indigent)</i>	2	3	3	1	0	1	0	0	10
<i>YTD G.E.T-C.A.P.</i>	0	1	2	0	0	0	0	1	4
<i>YTD Misc. MWRC Available Services</i>	0	1	9	3	6	3	4	3	29
<b>YTD APPLICATIONS INITIATED/PROCESSED</b>	19	22	30	22	29	32	23	29	206
<i>YTD WSHD Indigent Care</i>	0	2	1	1	1	0	0	0	5
<i>YTD Prescription Assistance</i>	0	0	0	0	0	0	0	0	0
<i>YTD Social Security</i>	8	9	3	9	5	8	3	7	52
<i>YTD Medicare Savings Program</i>	1	0	2	1	3	2	2	0	11
<i>YTD Medicaid</i>	0	0	1	2	2	4	0	4	13
<i>YTD Food Stamps</i>	8	8	14	7	12	11	13	11	84
<i>YTD Home Repair</i>	1	1	4	1	3	3	2	3	18
<i>YTD G.E.T-C.A.P.</i>	1	2	5	1	3	4	3	4	23
<b>YTD CLIENTS SERVED</b>	10	18	22	15	19	25	20	24	153
<i>YTD WSHD Clients</i>	5	9	17	8	16	24	20	21	120
<i>YTD Chambers County Residents</i>	0	1	3	0	3	0	0	1	8
<i>YTD Other County Residents</i>	2	1	2	0	3	1	0	2	11
<b>YTD OFFICE SUPPLIES EXPENSES</b>	\$0.00	\$0.00	\$490.62	\$67.42	\$59.29	\$500.00	\$360.57	\$895.86	\$2,373.76
<b>YTD STAFFING EXPENSES</b>	\$0.00	\$4,114.36	\$6,290.19	\$4,043.77	\$2,052.28	\$5,787.98	\$4,917.36	\$3,849.64	\$31,055.58
<b>YTD GRANT AMOUNT SPENT OF TOTAL \$55,550.00</b>	\$0.00	\$4,114.36	\$6,780.81	\$4,111.19	\$2,111.57	\$6,287.98	\$5,277.93	\$4,745.50	\$33,429.34
<b>YTD GRANT BALANCE REMAINING OF</b>	\$55,550.00	\$51,435.64	\$44,654.83	\$40,543.64	\$38,432.07	\$32,144.09	\$26,866.16	\$22,120.66	\$22,120.66
<b>OUTREACH ACTIVITIES/EVENTS ATTENDED</b>	1	1	13	1	7	4	2	5	34

Marcelous Williams Resource Center Year 2022 Report

 <b>Marcelous Williams Resource Center</b> Winnie-Stowell Hospital District Report		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	YTD DATE
<b>Year to Date Details for 2022</b>										
<b>YTD WSHD REFERRALS</b>		0	2	2	1	0	1	0	2	8
YTD Indigent Care (Medical, Dental & Vision)		0	2	2	1	0	0	0	2	7
YTD Prescription Assistance		0	0	0	0	0	0	0	0	0
YTD Youth Counseling		0	0	0	0	0	1	0	0	1
YTD Irlen Syndrome Services		0	0	0	0	0	0	0	0	0
<b>YTD OTHER REFERRALS</b>		3	7	15	4	7	5	4	4	49
<b>YTD APPLICATIONS INITIATED/PROCESSED</b>		19	22	30	22	29	32	23	29	206
YTD WSHD Indigent Care		0	2	1	1	1	0	0	0	5
<b>YTD CLIENTS SERVED</b>		10	18	22	15	19	25	20	24	153
YTD WSHD Clients		5	9	17	8	16	24	20	21	120
YTD Chambers County Residents		0	1	3	0	3	0	0	1	8
YTD Other County Residents		2	1	2	0	3	1	0	2	11
<b>YTD OFFICE SUPPLIES EXPENSES</b>		\$0.00	\$0.00	\$490.62	\$67.42	\$59.29	\$500.00	\$360.57	\$895.86	\$2,373.76
<b>YTD STAFFING EXPENSES</b>		\$0.00	\$4,114.36	\$6,290.19	\$4,043.77	\$2,052.28	\$5,787.98	\$4,917.36	\$3,849.64	\$31,055.58
<b>YTD GRANT AMOUNT SPENT OF TOTAL \$55,550.00</b>		\$0.00	\$4,114.36	\$6,780.81	\$4,111.19	\$2,111.57	\$6,287.98	\$5,277.93	\$4,745.50	\$33,429.34
<b>YTD GRANT BALANCE REMAINING OF</b>		\$55,550.00	\$51,435.64	\$44,654.83	\$40,543.64	\$38,432.07	\$32,144.09	\$26,866.16	\$22,120.66	\$22,120.66
<b>OUTREACH ACTIVITIES/EVENTS ATTENDED</b>		1	1	13	1	7	4	2	5	34

Aug-22													
MONTHLY REFERRALS & APPLICATIONS REPORT													
CLIENT DETAILS					PROGRAM(S) CLIENT REFERRED			APPLICATION(S) INITIATED WITH CLIENT					
DATE	REPEAT CLIENTS	Client Identifier	Client Residency Data			WSHD Indigent Care	G.E.T. C.A.P.	Misc. MWRC Available Services	Social Security: Disability, SSI, Retirement	Food Stamps	Home Repair	G.E.T. C.A.P.	
	Enter "R"	Client Name: Example: SMJ	Winnie Stowell	Chambers County	Any Other County:								
8/4/2022		GLA, C	X						X				
8/3/2022		KRA, E	X			X	X	X	X				
8/12/2022		PIN, J			Harris				X				
8/17/2022	R	SMI, J	X						X				
8/17/2022	R	DAV, D	X						X				
8/23/2022	R	WIL, S	X					X					
8/23/2022	R	ROJ, Y	X						X	X			
8/23/2022		GLE, K	X						X	X	X		
8/24/2022		THO, M	X							X	X		
8/24/2022		ROD, A	X			X							
8/30/2022	R	BULL, C			Galveston				X				
8/30/2022	R	THO, S	X							X	X		
8/31/2022		NEL, S	X							X			
8/31/2022	R	ROJ, Y	X						X				
8/10/2022		HUL, R	X						X	X			
8/25/2022	R	TOU, C	X						X				
8/9/2022		MAN, E		X				X					
8/17/2022	R	GAN, J	X						X				
8/2/2022	R	GRE, L	X							X			
8/16/2022		ATH, C	X							X			
9/2/2022		GAN, J	X						X				
8/23/2022		RID, A	X						X	X			
8/18/2022		DAV, K	X							X			
8/30/2022	R	WES, B	X							X	X		
<b>24</b>	<b>(11)</b>		<b>21</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>4</b>	<b>11</b>	<b>3</b>	<b>4</b>

Aug-22			
MONTHLY EMPLOYEE SCHEDULE & PAYROLL			
DATE		PAYROLL AMOUNT	
8/2/2022	Payroll Fees (Gusto)	\$67.16	
8/12/2022	Payroll Employee Deposits	\$1,667.47	
8/12/2022	Payroll Taxes	\$324.04	
8/30/2022	Payroll Employee Deposits	\$1,667.44	
8/30/2022	Payroll Taxes	\$324.10	
8/24/2022	Gusto Payroll Company (tax liability refunded)...researching	-\$200.57	
<b>TOTAL SALARY EXPENSE FOR THE MONTH:</b>		<b>\$3,849.64</b>	
Aug-22			
OFFICE SUPPLY EXPENSES INCURRED			
DATE	EXPENSE DESCRIPTION	\$ AMOUNT SPENT	Comments
8/30/2022	Postage Stamps	\$68.57	New Bank Cards were issued and the
8/30/2022	Phone Service (May thru August)	\$525.00	authorized user selected the wrong card for
8/17/2022	Printer Ink Cartridges-Office Depot	\$154.93	several purchases in month of August.
8/29/2022	Printer Cartridges-Office Depot Reversal	-\$179.68	Many of the debit transactions were
8/24/2022	Printer Ink Cartridges-Ebay	\$81.18	identified and corrected. As noted:
8/31/2022	Ink Cartridges-Other Printer Paid from Operating Account	\$134.66	There are two more that will be reversed
8/25/2022	Ink Cartridges-Other Printers (Office Depot)	\$130.28	in September. (Academy and Exxon)
8/29/2022	Misc Supplies (Outreach Marketing packages) Teachers Back to School Boxes/Backpacks: Purchased from Dollar General/Ebay	\$181.05	
8/31/2022	Zoom yearly fee (credit posted see July)	-\$159.80	Our subscription for Zoom was reversed
8/18/2022	Academy (wrong card used) - (Reversal to post in September)	\$32.45	and paid from our Operating Acct.
8/3/2022	Bank Fees (credit posted from July)	-\$102.00	Bank fees were reimbursed, payroll
8/25/2022	Exxon (wrong card used) -Reversal to post in September	\$29.22	vendor charged acct before cycle period
<b>TOTAL OFFICE SUPPLY EXPENSE FOR THE MONTH</b>		<b>\$895.86</b>	

# **Exhibit “D”**



**BENCKENSTEIN & OXFORD, L.L.P.**

ATTORNEYS AT LAW  
BBVA COMPASS BANK BUILDING  
3535 CALDER AVENUE, SUITE 300

Hubert Oxford, IV

BEAUMONT, TEXAS 77706  
TELEPHONE:(409) 833-9182  
FAX: (409) 833-8819

hoxfordiv@benoxford.com

September 8, 2022

Mr. David F. Tilles  
Fenigstein & Kaufman  
1900 Avenue of the Stars, Suite 2300  
Los Angeles, CA 90067-4314

Re: Winnie Stowell Hospital District; Invoice for Hallettsville Nursing and Rehabilitation Center; Monument Hill Nursing and Rehabilitation Center; and The Woodlands Nursing and Rehabilitation Center transfer of limited liability company membership interests to Jack and Nancy Dwyer Workforce Development Center Inc Non-Profit ; Our File No. 87847.

Dear David:

Attached, please find the firm invoice for time spent on behalf my client, the Winnie Stowell Hospital District ("District"), on the transfer of limited liability company membership interests Hallettsville Nursing and Rehabilitation Center; Monument Hill Nursing and Rehabilitation Center; and The Woodlands Nursing and Rehabilitation Center to the Jack and Nancy Dwyer Workforce Development Center Inc ("Facilities"). The District was involved in this transaction since the District holds the licenses for these Facilities for the purpose of participating in the Texas Quality Improvement Payment Program ("QIPP").

The total fees incurred by the District to assist in this matter was \$8,835.40. Per your instructions, also attached are the wiring instructions.

Will you please review the attached invoice and let me know if there are any questions?

With best wishes, I am

Sincerely,

**BENCKENSTEIN & OXFORD, L.L.P.**

By:   
Hubert Oxford, IV

Enclosure

cc:

Mr. Edward Murrell  
President  
Winnie Stowell Hospital District  
520 Broadway  
Winnie, Texas 77665

**Benckenstein & Oxford, L.L.P.**

3535 Calder Avenue, Suite 300  
Beaumont, TX 77706

**September 8, 2022**

**INVOICE #:** 50536 **HOIV**  
**Billed through:** September 8, 2022  
**Client/Matter #:** WSHD 87847

Winnie-Stowell Hospital District  
P.O. Box 1997  
Winnie, TX 77665

RE: Winnie-Stowell Hospital District - Nursing Homes

**PROFESSIONAL SERVICES RENDERED**

12/03/21	HOIV	Read and reviewed revisions by Key Bank to the proposed Secretary Certificate the Affiliation with Long Term Care Provider for the Woodlands Nursing and Rehabilitation Center.	0.70 hrs
12/06/21	HOIV	Exchanged two e-mails with Counsel for Regency to receive an explanation for changes to Secretary Certificate.	0.60 hrs
12/08/21	HOIV	Gathered Version 2 of the Resolutions submitted by Regency for approval of Non-Profit transaction; reviewed Resolutions and exchanged four (4) e-mails with counsel for Regency regarding the same.	1.70 hrs
12/09/21	HOIV	Exchanged seven (7) e-mails with counsel for Regency regarding status of second version of Secretary Certificates and to verify the final versions.	0.60 hrs
12/16/21	HOIV	Gathered signature pages for Regency Resolution and Amendments to Management Agreement and Sublease Agreement; scanned documents; prepared transmittal letter; exchanged three (3) e-mails with counsel for Regency to convey the original signature pages were being sent via Federal Express.	3.00 hrs
08/18/22	HOIV	Received e-mail from Regency Counsel with proposed documents regarding Non-Profit transaction for the Woodlands, LaGrange, and Hallettsville; reviewed the proposed agreements; refreshed my recollection on initial transaction from December 2021; and exchanged five (5) e-mail regarding the same.	2.50 hrs
08/19/22	HOIV	Reviewed Sample Certificate of Operator; updated Certificate for the District and then exchanged two e-mails with counsel for Regency regarding the Certificate.	1.10 hrs
08/22/22	HOIV	Began review and revisions to Regency SNDA and Management Subordination Agreements.	3.00 hrs
08/23/22	HOIV	Continued to review and make revisions to Regency SNDA and Management Subordination Agreements; and then submitted changes to Regency counsel for review.	2.10 hrs

08/24/22	HOIV	Continued to review and make revisions to Regency SNDA and Management Subordination Agreements; and then submitted changes to Regency counsel for review.	2.40 hrs
08/30/22	HOIV	Revised and prepared Certificate of Operator and finalized packet for each of the three Regency facilities.	1.30 hrs
09/02/22	HOIV	Reviewed final drafts Regency non-profit transaction; prepared signature packets, and worked with staff to secure signatures and to return final executed agreements.	2.80 hrs
		Total fees for this matter	\$8,720.00

**DISBURSEMENTS**

09/02/22		Federal Express	115.40
		Total disbursements for this matter	\$115.40

**BILLING SUMMARY:**

Oxford, IV Hubert	21.80 hrs @	\$400.00 /hr	\$8,720.00
TOTAL FEES			\$8,720.00
TOTAL DISBURSEMENTS			\$115.40
TOTAL CHARGES FOR THIS INVOICE			\$8,835.40

**TOTAL BALANCE NOW DUE \$8,835.40**

Federal ID# 74-1646478  
**Invoice Terms: Net 10 Days Upon Receipt**  
Please Reference Invoice Number on Your Check

# **Exhibit “E”**

Pages Removed  
Confidential information

# **Exhibit “F”**

<b>Winnie-Stowell Hospital District</b>			
<b>Executive Summary of Nursing Home Monthly Site Visits</b>			
<b>August 2022</b>			
<b>Facility</b>	<b>Operator</b>		<b>Comments</b>
<b>Marshall Manor Nursing and Rehab</b>	Caring		Census: 93. The state came to the facility to review some outstanding incidents; all were unsubstantiated following state review. There were eight reportable incidents since the last visit, all have been cleared. The facility is not having to use agency staffing. In an effort to retain staff the facility has started town hall meetings for the staff to voice their concerns.
<b>Marshall Manor West</b>	Caring		Census: 53. The facility is currently in their survey window. There were four reportable incidents since the last visit, the state has not yet investigated. The facility has been able to shorten their shift length to eight hours, this should help prevent burnout with the staff. The activities director has started providing cooking classes, the residents are really enjoying it.
<b>Park Manor of Quail Valley</b>	HMG		Census: 87. The facility is currently in their survey window. The state came to the facility for a complaint survey and reportable incidents, all were unsubstantiated following state review. The facility is working on providing more entertainment options to the residents on the warm and hot halls. The facility has installed a new portal for visitors, it memorizes their face so that they can keep better track of who is coming to the facility.
<b>Park Manor of Tomball</b>	HMG		Census: 93. The facility is currently in their survey window. There were three reportable incidents since the last visit, all were unsubstantiated following state review. The corporate office is preparing a ten-year celebration for all of their facilities. The facility has hired a staff retention manager as an effort to not lose any staff.
<b>Rose Haven Retreat</b>	Caring		Census: 40. The state came to the facility to review an issue with the fire panel, the facility was not cited. There were two reportable incidents since the last visit, both were unsubstantiated following state review. The facility recently held a fundraiser for one of its employees who was facing high medical bills. The facility has been taking small groups out for treats whenever they are not considered to have an outbreak.



Administrator: Ross Bradfield  
DON: Jerold Hindsman, RN

### **FACILITY INFORMATION**

Marshall Manor Nursing and Rehab is a 169-bed facility with a current over all star rating of 1 and a Quality Measures rating of 3. The census on the date of this call was 93 and 16 skilled.

Due to the current COVID-19 restrictions in place, the QIPP site visit was conducted via telephone. The administrator was on the call.

The Administrator reports they are still implementing their emergency plan and are following all the state/federal/local mandates. The Covid\_19 positivity rate in Harrison County is High for transmission rate (Red). At this time, they are testing twice per week for all employees, due to outbreak status.

The facility currently has one COVID positive staff as of 8/14/22 and no positive residents. There are no residents in their warm Zone.

The Administrator reports PPE items are still fully stocked. The DON reports they are still following CMS/CDC/state infection control guidelines for COVID-19. All staff are currently wearing N-95 masks.

Marshall Manor continues with routine COVID\_19 vaccine clinics through Red River pharmacy every other month, the last one was in July. At this time, 90% of the residents are fully vaccinated. Administrator reports 100% of staff have been vaccinated including exemptions.

Visitation is still open and going well. All visitors are screen on entry, include testing free of charge and providing masks if needed.

Marshall Manor continues with monthly birthday parties for staff and residents. The activities department had home health agency come in and play Trivia with root beer floats, luau night with an Elvis impersonator, Bingo 2x/week all resulting in increased resident participation.

The facility has activities planned through the Employee Council, including a recent raffle giving away patio furniture and pool items. The Administrator reports they are improving overall communication with staff, including adding meet and greet time and town hall in-service meetings. The Administrator reports they facility does not use agency for staffing at this time.

### **QIPP SCORECARD:**

Based on QIPP Scorecard for Marshall Manor:

- Component 1 - Met
- Component 2 - Met Metrics 1, 2, 3 and 4

## **SURVEY INFORMATION**

Marshall Manor Nursing and Rehab Center had a state visit 7/27-8/1/22 to review 8 self-reports and all were unsubstantiated with no citations.

## **REPORTABLE INCIDENTS**

The Administrator reports the facility had 8 self-reports last quarter and all are cleared.

## **CLINICAL TRENDING**

### **Incidents/Falls:**

Facility information not given

### **Infection Control:**

Facility information not given

### **Weight loss:**

Facility information not given

### **Pressure Ulcers:**

Facility information not given

### **Restraints:**

Facility information not given

### **Staffing:**

Facility is currently in need of (4) LVNs on 3p-11p and (3) CNAs on 3p-11p.

Administrator: Ken Kale  
DON: Lakeisha Owens

### **FACILITY INFORMATION**

Marshall Manor West is a 118-bed facility with a current over all star rating of 5 and a Quality Measures rating of 5. The census on the date of this call was 53 (12 skill mix).

Due to the current COVID-19 restrictions in place, the QIPP site visit was conducted via telephone. The Administrator was on the call.

The Administrator reports they are still implementing their emergency plan and are following all the state/federal/local mandates. The Administrator reports Harrison's County is with a yellow transmission rate and testing of all staff is twice per week.

The Administrator reports Marshall Manor West is still using Red River pharmacy for COVID\_19 vaccine clinics, with a booster clinic scheduled this week. The Administrator reported approximately 100% of staff have been fully vaccinated with 3 approved exemptions. The Administrator also reported 96% of Marshall Manor West residents have been fully vaccinated.

The Administrator reports the last time the facility had a positive staff was 7/26/22 and no positive residents since 7/10/22. Currently there are no residents in the Hot or Warm Zone (for unvaccinated new residents). The Administrator reports all staff are in N-95 masks in the general population. The Administrator reports their PPE inventory is still good, have run low on N-95s but found a good source and no issues now. The Administrator reports they are still following CMS/CDC/state infection control guidelines for COVID-19.

Dining services for all meals in the dining room continue with good participation. On average, Marshall Manor West has 5-6 visitors each day. Volunteers are still coming in but only after being tested. Activities Director has been out on leave and a former director stepped in while they are out. They started a cooking class and a walking group, and the residents are enjoying the new activities. The Administrator reports the facility has a celebration for a different department during the month. The Administrator reports the facility still has employee of the month, calling it 'Above and Beyond' award.

The Administrator reports staff now work 8-hour shifts and do not have to use agency for staffing. Updating of building is still on-going with completion of the secure rooms coming to an end and all hallways in the building have been repainted.

### **QIPP SCORECARD:**

Based on QIPP Scorecard for Marshall Manor West:

- Component 1 - Met

- Component 2 - Met Metrics 1, 2, 3 and 4
- Component 3 - Met Metrics 1, 2 and 3
- Component 4 - Met Metrics 1, 2 and 3

## **SURVEY INFORMATION**

The state has not been in the building since March for review of self-reports and they are 2 months past annual survey date.

## **REPORTABLE INCIDENTS**

The Administrator reports the facility had 4 self-reports last quarter and all are still pending.

## **CLINICAL TRENDING**

### **Incidents/Falls:**

Facility information not given.

### **Infection Control:**

Facility information not given.

### **Weight loss:**

Facility information not given.

### **Pressure Ulcers:**

Facility information not given.

### **Restraints:**

Facility information not given.

### **Staffing:**

The Administrator reports the facility is fully staffed.



Administrator: Rodney Lege

DON: Susan Joy, RN, BSN

### **FACILITY INFORMATION**

Park Manor of Quail Valley is a 125 -bed facility with a current over all star rating of 4 and Quality Measure of 5. Given census on the date of this call was 87 **PP: 5, MC: 9, MDC: 36 +13 pending, HMO: 20, Hospice: 4.**

Due to the current COVID-19 restrictions in place, the QIPP site visit was conducted via telephone. The Administrator and the DON were on the call.

The Administrator reported they were still implementing their emergency plan and following all state/federal/local mandates. The Emergency Plan has been updated and reviewed for this year and the facility is preparing for hurricane season, have enough water and food and purchasing more flashlights.

The transmission rate in Fort Bend County is high (Red). Testing is now twice week for all staff due to outbreak status. The last time an employee tested COVID\_19 positive was on 8/26/22 and the last resident who tested positive was on 8/16/22.

The Administrator stated they have 4 rooms set aside for COVID\_19 positive residents and currently there is 1 positive resident residing that was admitted positive. The Administrator reports there are 3 residents currently in their warm unit (admitted with unknown vaccination status).

All staff are wearing K-N95 masks in the general population and if in Hot or Warm Zone they wear N-95 masks and face shields or goggles and gown. PPE inventory is fine, still receiving from regular vendor and can get supplies from corporate emergency supply if needed.

The facility has Pfizer and Moderna vaccine available and if needed, share back and forth with another nearby facility. The Administrator reports the employee COVID vaccination rate is 100% (with 3 granted exemptions) and for residents it is 89%.

Visitation is allowed for anyone as long as they understand the possibility of transmission of COVID\_19 and that they will be screened with new portal for the screening that recognizes the face each time they visit. Visitors are provided with a surgical mask if needed.

Activities and communal dining doing well with social distancing except for those on Warm and Hot Zone (music, puzzle books, movies, cards, etc. The Administrator reports they will be looking at beefing up future calendars to provide more opportunities. Administrator reports the facility provided

snocones, hotdog day, vendor came and passed out ice cream to all. The facility is asking the residents what they want for Labor Day menu.

The Administrator continues with morale boosting activities including, daily prayers, Star of the Month, birthday and anniversary cards, celebrate any national "week" and provide 'snack attacks'. Tomorrow will be celebrating Star of month and give quizzes and provide gift cards for those who answer correctly. The Administrator also reports they will be passing out a 100.00 gift card to recognize attendance and the corporate office is celebrating 10 years of service and will be announcing what activities are coming up soon.

### **SURVEY Information**

In the last quarter, the facility had a state visit on 7/8/22 for a complaint survey and to clear 9 self-reports all unsubstantiated with no citations and they are currently in their annual survey window.

### **REPORTABLE INCIDENTS**

In **May/June/July 2022**- Park Manor of Quail Valley had 8 self-reports (6 falls with injury & 2 allegations of abuse). The facility had a state visit for a complaint that was unsubstantiated and to clear 3 self-reports all unsubstantiated with no citations.

### **CLINICAL TRENDING:**

#### **Incidents/Falls:**

In **May/June/July 2022**, Park Manor of Quail Valley had 37 total falls without injury (3 repeat falls) and 1 fall with injury, 7 skin tears, 0 Fractures, 1 Laceration and 3 bruises.

#### **Infection Control:**

Facility reports 151 total infections in **May/June/July 2022**– 28 UTI's; 19 Respiratory infections; 31 wound infections; 2 GI infections and 71 Other infections.

#### **Weight loss:**

Weight loss information for **May/June/July 2022** includes 2 residents total with 0 with 5-10% loss and 2 with > 10% loss in 30 days.

**Pressure Ulcers:**

In **May/June/July 2022**, there were 27 residents with 37 pressure ulcer sites – 3 acquired in house.

**Restraints:**

In **May/June/July 2022**, the facility had 0 residents with restraints.

**Staffing:**

Current Open Positions						
Shift	RN	LVN	Nurse Aide	Hskp.	Dietary	Activity
6 to 2		1	2			
2 to 10		0	4			
10 to 6		0	2			
Other		1 (6p-6a)	1 wknd double			
# Hired this month		2	3			
# Quit/Fired		1	1			

Total number employees: 85 Turnover rate%: 7.06%

**Casper Report:**

Indicator	Current %	State %	National %	Comments/PIPs
New Psychoactive Med Use (S)	0%	1.9%	1.9%	
Fall w/Major Injury (L)	1.9%	3.5%	3.5%	
UTI (L) *	0%	1.4%	2.5%	
High risk with pressure ulcers (L) *	10.8%	8.4%	9.3%	PIP
Loss of Bowel/Bladder Control(L)	42.1%	53.1%	47.5%	
Catheter(L)	0%	2.1%	2.3%	
Physical restraint(L)	0%	0%	0.1%	
Increased ADL Assistance(L)	0%	18.0%	15.6%	
Excessive Weight Loss(L)	7.5%	5.3%	6.7%	PIP
Depressive symptoms(L)	0%	5.3%	8.0%	
Antipsychotic medication (L) *	8.2%	10.6%	1.5%	

**QIPP Component 1**

Indicator	QAPI Program Y/N Mtg Dates	PIP's Implemented (Name specific PIP's)
Comprehensive, data driven QAPI Program/Policy that focuses on actions/activities resulting from	5/20/22, 6/20/22, 7/19/22	

analysis/quality assess/assurance of indicators of the outcomes of care and quality of life.		
QAPI Meeting dates of submission (owner/operator involvement evident)		5/20/22, 6/20/22, 7/19/22

### Component 2

<u>Indicator</u> <b>REVIEW TURNOVER PIP CHARTER FROM THE MONTH PRIOR TO QIPP SUBMISSION. INCLUDE UPDATES TO PIPS AND PREPARE FOR A SUCCESS STORY IN THE LAST QUARTER OF QIPP YR 5</b>	<b>Benchmark</b>  Met Y/N	<b>Comments</b>
Did NF maintain 4 additional hours ( <i>non-managerial</i> ) of RN staffing coverage per day, beyond the CMS mandate?	Y	
<ul style="list-style-type: none"> <li>Additional hours provided by direct care staff?</li> </ul>	Y	
Did NF maintain 8 additional hours ( <i>non-managerial</i> ) of RN staffing coverage per day, beyond the CMS mandate?	Y	
<ul style="list-style-type: none"> <li>8 additional hours non-concurrently scheduled?</li> </ul>	Y	
<ul style="list-style-type: none"> <li>Additional hours provided by direct care staff?</li> </ul>	Y	
<ul style="list-style-type: none"> <li>Telehealth used?</li> </ul>	Y	
NFs provided in total 12 or 16 hours of RN coverage, respectively, on at least 90 percent of the days within the reporting period?	Y	
NF has a workforce development program in the form of a PIP that includes a self-directed plan and monitoring outcomes?	Y	
<ul style="list-style-type: none"> <li>Was Workforce Development data submitted q month to QIPP during the quarter?</li> </ul>	Y	
<ul style="list-style-type: none"> <li>Agency usage or need d/t critical staffing levels</li> </ul>	Y	Due to COVID_19 Outbreak
<ul style="list-style-type: none"> <li>PIP submitted on the topic of resident-centered culture change, workforce development, and staff retention:               <ul style="list-style-type: none"> <li>During the first reporting period?</li> <li>Subsequently reported outcomes related to the plan throughout the eligibility period?</li> <li>Discuss RCA for turnover: Has anything changed from the original RCA?</li> <li>PIP for retention and recruitment is current:</li> </ul> </li> </ul>	Y	



○ NEW Retention efforts updated on Current PIP

**QIPP Component 3 – CMS Long-Stay Quality Metrics**

Indicator	National Benchmark	Baseline Target	Results	Met Y/N	Comments
Percent of high-risk Long-Stay residents with pressure ulcers; including unstageable ulcers	9.3%	8.4%	10.8%	N	PIP
Percent of residents who received an anti-psychotic medication	14.5%	10.6%	8.2%	Y	
Percent of residents whose ability to move independently has worsened	17.1%	15.6%	4.8%	Y	
Percent of residents with urinary tract infection	2.3%	2.1%	0%	Y	

**QIPP Component 4 – CMS Long-Stay Quality Metrics**

Indicator	Met Y/N	National Benchmark	Baseline Target	Results	Comments
Facility has active infection control program that includes pursuing improved outcomes in vaccination rates and antibiotic stewardship:	Y				
<b>Quarter 1</b>					
➤ Designated leadership individuals for antibiotic stewardship	Y				
➤ Written policies on antibiotic prescribing	Y				
➤ Pharmacy-generated antibiotic use report from within the last six months	Y				
➤ Lab-generated antibiogram report from within the last six					

months (or from regional hospital)	Y				
➤ Audits (monitors and documents) of adherence to hand hygiene	Y				
➤ Audits (monitors and documents) of adherence to personal protective equipment use	Y				
➤ Current list of reportable diseases	Y				
<b>Quarter 2</b>					
➤ Nursing Facility Administrator (NFA) and Director of Nursing (DON) submit current certificate of completion for "Nursing Home Infection Preventionist Training Course" developed by CMS and the CDC.	Y				
➤ Infection control policies demonstrating data-driven analysis of NF performance and evidence-based methodologies for intervention. (Reviewed within 6 months of reporting period)	Y				
<b>**PHARMACY / LAB ANGIOBIOGRAM REPORTS DUE MONTH AFTER QIPP QUARTER ENDS</b>					
<b>Quarter 3</b>					
➤ Designated leadership individuals for antibiotic stewardship	Y				
➤ Written policies on antibiotic prescribing	Y				

➤ Pharmacy-generated antibiotic use report from within the last six months	Y				
➤ Lab-generated antibiogram report from within the last six months (or from regional hospital)	Y				
➤ Audits (monitors and documents) of adherence to hand hygiene	Y				
➤ Audits (monitors and documents) of adherence to personal protective equipment use	Y				
➤ Current list of reportable diseases	Y				
<b>Quarter 4</b>	National	Baseline	Results	Met Y/N	
Percent of Residents Assessed and Appropriately Given the Pneumococcal Vaccine.	41.19%	34.52%	20.92%	N	
Percent of Residents Assessed and Appropriately Given the Seasonal Influenza Vaccine	76.69%	78.57%	97.99%	Y	

Administrator: Kara Musgraves  
DON: Jerry Deller, RN

### **FACILITY INFORMATION**

Park Manor Tomball is a 125-bed facility with a current overall star rating of 3 and Quality Measures star rating of 5. The census on the date of this report was 93: 10 PP; 10 MC; 59 MDC; 11 HMO; 3 Hospice.

Due to the current COVID-19 restrictions in place, the QIPP site visit was conducted via telephone. The Administrator and the DON were on the call.

The Administrator reported they are still implementing their emergency plan and are following all the state/federal/local mandates. Administrator reports their emergency plan is updated and they are prepared for hurricane season. Administrator reported COVID\_19 Transmission rate is high (Red) for Harris County. Park Manor of Tomball is currently testing twice per week for unvaccinated employees (not boosted).

Last time a resident tested positive for COVID\_19 was 07/28/2022 and the last time an employee tested positive for COVID\_19 was on 08/02/2022.

All staff are wearing N-95 masks and full PPE in the Warm unit where there are currently 4 residents (new admissions with unknown vaccination status). PPE inventory is still good, no issues.

Park Manor of Tomball provides the Moderna (in house) and Pfizer (from local pharmacy) vaccine to its employees and residents. If one employee decides they want the vaccination, they will give it that day. So far, 100% of employees are fully vaccinated with 3 exemptions and 74% of residents have been fully vaccinated.

The Administrator reported visitations are going well in all areas (still educate if going into warm and hot units). All visitors are screened but the facility no longer documents the screening, and they are wearing surgical masks and provided with hand sanitizer. Volunteers are still coming in, only in non-isolation areas.

Activities and dining services continue in the dining room with residents social distancing with good participation. The Administrator reports the facility had a with a back-to-school party last week and have started doing cooking classes which they really enjoy.

The Administrator reports the facility has an employee whose main focus is on retention and morale boosting activities, they also participated in the back-to-school party last week.

**SURVEY INFORMATION**

The facility is currently in their survey window and had a state visit for 3 self-reports during this last quarter. All were unsubstantiated with no citations.

**REPORTABLE INCIDENTS**

In **April/May/June 2022**- 3 self-reports, all cleared with no citations.

**CLINICAL TRENDING**

**Incidents/Falls:**

During **April/May/June 2022**-Park Manor of Tomball had 28 total falls without injury (18 repeat falls) and 6 falls with injury, 13 Skin Tears, 3 Fractures, 2 Lacerations, 14 Behaviors, 1 Elopement and 6 Bruises.

**Infection Control:**

Park Manor of Tomball reports 38 total infections in **April/May/June 2022**– 19 UTI’s; 7 Respiratory infections; 2 EENT infections and 10 wound infections.

**Weight loss:**

Park Manor of Tomball reported Weight loss in **April/May/June 2022**–4 residents with 5-10% and 4 residents with > 10% loss in 30 days.

**Pressure Ulcers:**

In **April/May/June 2022**, Park Manor of Tomball had 20 residents with 31 pressure ulcer sites – 5 acquired in house.

**Restraints:**

Park Manor of Tomball is a restraint free facility.

**Staffing:**

Currently the facility is in need of (2) LVNs for 10p-6a; (2) CNAs for 6a-2p, (6) CNAs for 2p-10p and (4) CNAs for 10p-6a. The facility’s year to date turnover rate is 62%.

**Casper Report:**

Indicator	Current %	State %	National %	Comments/PIPs
New Psychoactive Med Use (S)	2.1%	1.9%	1.9%	
Fall w/Major Injury (L)	1.3%	3.5%	3.5%	
UTI (L) *	0%	1.4%	2.5%	
High risk with pressure ulcers (L) *	2.4%	8.4%	9.3%	

Loss of Bowel/Bladder Control(L)	71.4%	53.1%	47.5%	
Catheter(L)	4.3%	2.1%	2.3%	
Physical restraint(L)	0%	0%	0.1%	
Increased ADL Assistance(L)	20.3%	18%	15.6%	
Excessive Weight Loss(L)	0%	5.3%	6.7%	
Depressive symptoms(L)	0%	5.3%	8%	
Antipsychotic medication (L) *	7.5%	10.6%	14.5%	

### QIPP Component 1

Indicator	QAPI Program Y/N Mtg Dates	PIP's Implemented (Name specific PIP's)
Comprehensive, data driven QAPI Program/Policy that focuses on actions/activities resulting from analysis/quality assess/assurance of indicators of the outcomes of care and quality of life.	Y Typically ,2 <sup>nd</sup> or 3 <sup>rd</sup> Wednesday of month	
QAPI Meeting dates of submission (owner/operator involvement evident)	5/18 6/15 7/20	

### Component 2

<u>Indicator</u> <b>REVIEW TURNOVER PIP CHARTER FROM THE MONTH PRIOR TO QIPP SUBMISSION. INCLUDE UPDATES TO PIPS AND PREPARE FOR A SUCCESS STORY IN THE LAST QUARTER OF QIPP YR 5.</b>	Benchmark Met Y/N	Comments
Did NF maintain 4 additional hours ( <i>non-managerial</i> ) of RN staffing coverage per day, beyond the CMS mandate?	Y	
<ul style="list-style-type: none"> <li>Additional hours provided by direct care staff?</li> </ul>	N	
Did NF maintain 8 additional hours ( <i>non-managerial</i> ) of RN staffing coverage per day, beyond the CMS mandate?	Y	
<ul style="list-style-type: none"> <li>8 additional hours non-concurrency scheduled?</li> </ul>	Y	
<ul style="list-style-type: none"> <li>Additional hours provided by direct care staff?</li> </ul>	N	
<ul style="list-style-type: none"> <li>Telehealth used?</li> </ul>	Y	
NFs provided in total 12 or 16 hours of RN coverage, respectively, on at least 90 percent of the days within the reporting period?	Y	
NF has a workforce development program in the form of a PIP that includes a self-directed plan and monitoring outcomes?	Y	

<ul style="list-style-type: none"> <li>Was Workforce Development data submitted q month to QIPP during the quarter?</li> </ul>	Y	
<ul style="list-style-type: none"> <li>Agency usage or need d/t critical staffing levels</li> </ul>	N	Only use PRN when needed, used very rarely in recent months
<ul style="list-style-type: none"> <li>PIP submitted on the topic of resident-centered culture change, workforce development, and staff retention:               <ul style="list-style-type: none"> <li>During the first reporting period?</li> <li>Subsequently reported outcomes related to the plan throughout the eligibility period?</li> <li>Discuss RCA for turnover: Has anything changed from the original RCA?</li> <li>PIP for retention and recruitment is current:</li> <li><b>NEW Retention efforts updated on Current PIP</b></li> </ul> </li> </ul>	Y	

**QIPP Component 3 – CMS Long-Stay Quality Metrics**

Indicator	National Benchmark	Baseline Target	Results	Met Y/N	Comments
Percent of high-risk Long-Stay residents with pressure ulcers; including unstageable ulcers	9.3%	9.3%	2.4%	Y	
Percent of residents who received an anti-psychotic medication	14.5%	14.5%	7.5%	Y	
Percent of residents whose ability to move independently has worsened	17.1%	17.1%	22%	N	
Percent of residents with urinary tract infection	2.5%	2.5%	0%	Y	

**QIPP Component 4 – CMS Long-Stay Quality Metrics**

Indicator	Met Y/N	National Benchmark	Baseline Target	Results	Comments
Facility has active infection control program that includes pursuing improved outcomes in vaccination rates and antibiotic stewardship:	Y				

<b>Quarter 1</b>  <ul style="list-style-type: none"> <li>➤ Designated leadership individuals for antibiotic stewardship</li> <li>➤ Written policies on antibiotic prescribing</li> <li>➤ Pharmacy-generated antibiotic use report from within the last six months</li> <li>➤ Lab-generated antibiogram report from within the last six months (or from regional hospital)</li> <li>➤ Audits (monitors and documents) of adherence to hand hygiene</li> <li>➤ Audits (monitors and documents) of adherence to personal protective equipment use</li> <li>➤ Current list of reportable diseases</li> </ul>	Y  Y  Y  Y  Y  Y				
<b>Quarter 2</b>  <ul style="list-style-type: none"> <li>➤ Nursing Facility Administrator (NFA) and Director of Nursing (DON) submit current certificate of completion for "Nursing Home Infection Preventionist Training Course" developed by CMS and the CDC.</li> <li>➤ Infection control policies demonstrating data-driven analysis of NF performance and evidence-based methodologies for intervention. (Reviewed within 6 months of reporting period)</li> </ul> <p><b>**PHARMACY / LAB ANGIOBIOGRAM REPORTS DUE MONTH AFTER QIPP QUARTER ENDS</b></p>	Y  Y				
<b>Quarter 3</b>  <ul style="list-style-type: none"> <li>➤ Designated leadership individuals for antibiotic stewardship</li> </ul>	Y				



➤ Written policies on antibiotic prescribing	Y				
➤ Pharmacy-generated antibiotic use report from within the last six months	Y				
➤ Lab-generated antibiogram report from within the last six months (or from regional hospital)	Y				
➤ Audits (monitors and documents) of adherence to hand hygiene	Y				
➤ Audits (monitors and documents) of adherence to personal protective equipment use	Y				
➤ Current list of reportable diseases	Y				
<b>Quarter 4</b>					
Percent of Residents Assessed and Appropriately Given the Pneumococcal Vaccine.			100%	Y	
Percent of Residents Assessed and Appropriately Given the Seasonal Influenza Vaccine			96%	Y	

Administrator: Kera Gore

DON: Kristin Russel, RN

### **FACILITY INFORMATION**

Rose Haven Retreat is a licensed 108- bed facility with an overall star rating of 2 and a rating of 5 stars in Quality Measures. Current census on the date of the call was 40.

Due to the current COVID-19 restrictions in place, the QIPP site visit was conducted via telephone. The Administrator was on the call. The Administrator reports they are still implementing their emergency plan and are following all the state/federal/local mandates.

The Administrator reports the facility was hit by lightning last week with the AC out for 7-8 hours (did temp checks) and call lights out for about 1 day and one resident had to be moved to another room. Also had part of fire panel go out so they are currently on fire watch. The Administrator reports the emergency preparation binder, and all other required elements are up to date, including water supply.

Administrator reported the Covid\_19 Cass County transmission rate is High (red). The facility is testing all employees twice a week. The last COVID\_19 positive employee was on 08/17/22. Last COVID\_19 positive resident was July 11, 2022. Hall Two is considered the Warm Zone and at this time they have no residents.

As of today, staff are wearing N-95 masks in the general population. Per Administrator, PPE supply is still good. Just ordered more N-95s, currently have 2-week supply.

Nurses are currently working 8-hour shifts. The facility's pharmacy, Red River, continues to provide COVID\_19 Vaccine clinics with one scheduled at the end of August. Approximately 100% of employees (with approved exemptions) and 63% of the residents are fully vaccinated.

The Administrator reports the facility still has open visitation and it is going well, screening everyone on entry, providing masks if needed.

The facility has still been able to provide several activities for the residents that they are enjoying, including sno-cone truck, watermelon bingo, balloons with fly swatters, Uno & Bingo and take some residents to Dairy Queen when not in outbreak.

The facility continues every month celebrating birthdays/anniversaries and award employee of the month. The facility just had a fund raiser for one employee facing unexpected medical bills. Gift cards are given out for excellent performance. Management staff now help with serving trays as well.

### **QIPP SCORECARD:**

Administrator believes they have met all 4 components for the last quarter.

**SURVEY INFORMATION**

The facility had a state visit due to the fire panel issue with no citations and to review and clear all self-reports.

**REPORTABLE INCIDENTS**

The facility has 2 pending self-reports for review that just occurred this month.

**CLINICAL TRENDING****Incidents/Falls:**

Facility information not provided

**Infection Control:**

Facility information not provided

**Weight loss:**

Facility information not provided

**Pressure Ulcers:**

Facility information not provided

**Restraints:**

Facility information not provided

**Staffing:**

Facility is in need of nurses (1) LVN, (1) CNA and (2) Dietary positions.

# **Exhibit “G”**

**RESOLUTION ADOPTING CHARITY HEALTHCARE POLICY**

**WINNIE STOWELL HOSPITAL DISTRICT**  
**CHARITY CARE PROGRAM**

**STATE OF TEXAS**                   §  
  §  
**COUNTY OF CHAMBERS**       §

**WHEREAS**, the Winnie Stowell Hospital District (“District”) is a hospital district located in Chambers County, Texas and governed by of Article IX, Section 9 of the Texas Constitution and Chapter 286 of the Texas Health & Safety Code, and is subject to the terms and conditions of the Texas Indigent Health Care and Treatment Act (Texas Health & Safety Code Ch. 61); and

**WHEREAS**, in accordance with its mission and statutory requirements, WSHD is obligated to assume full responsibility for operating a hospital facility and for providing basic medical and hospital care for its indigent inhabitants without charge as set forth in Chapter 61 of the Texas Health and Safety Code. *See* Tex. Const. Art. IX, § 9 (2014) (emphasis added); Tex. Health & Safety Code §§ 286.073, 286.082, 61.028, and 61.052(a).Tex. Att’y. Gen. Op. No.JM-858 (1988); and Tex. Att’y. Gen. Op. No. JC-0220 (2000); and

**WHEREAS**, the District is empowered (the “Indigent Healthcare and Treatment Act”) to arrange to provide health care services through contracts with public or private healthcare providers. *See* Tex. Health & Safety Code § 61.056; and

**WHEREAS**, in addition to providing healthcare and a hospital facility for the District’s indigent, providing hospital and medical care to all the residents of a hospital district is also a constitutionally authorized purpose of a hospital district in this state and the expenditure of public fund for these purposes was a legitimate public purpose. *See* TEX. CONST. art. IX, 9 9; Tex. Att’y. Gen. Op. No. JC-0434 (2001); and

**WHEREAS**, the District is located within the rural areas of Chambers County, Texas and is in a Health Professional Shortage Area (“HPSA”) as well as Medically Underserved Area (“MUA”) as designed by the Health Resources & Services Administration; and

**WHEREAS**, Article III, Section 52-a of the Texas Constitution set forth constitutional restrictions on providing public funds for private purposes unless the political entity’s (i.e., District) governing authority determines that a grant of public money: (1) determines, in good faith, that the expenditure serves a public purpose; (2) places sufficient controls on the award to ensure that the public purpose is carried out; and (3) ensures that the political subdivision receives a return benefit. *See* Tex. Const. Art. IX, § 9; *Tex. Mun. League Intergovernmental Risk Pool v. Tex. Workers’ Comp. Comm’n*, 74 S.W.3d 377, 384 (Tex. 2002); Tex. Att’y Gen. Op. No. GA-0076 (2003); and Tex. Att’y Gen. Op. No. JC-0113 (1999); and

**WHEREAS**, since the District does not own or operate a healthcare facility, or a hospital facility and is located within both a HPSA and MUA, to ensure that the District’s indigent and non-indigent residents receive quality healthcare within the District, the District has determined that there is a legitimate public purpose to provide financial assistance in the form of loan payments to local healthcare providers that provide healthcare to the District’s indigent and residents; and

**WHEREAS**, during the August 17, 2022, the District’s Board unanimously approved a motion to provide healthcare assistance in the form of Charity Care for residents of the District who do not meet all eligibility requirements of the Indigent Care policy, but have an urgent/emergent medical service need that threatens loss of life and/or limb. (See **Exhibit “A”**); and

**WHEREAS**, during the September 21, 2022 Regular Meeting of the District’s Board, this policy will be reconsidered and at that time determined as approved upon declaring that the assistance:

- is consistent with the District’s constitutional and statutory duty and serves a public purpose by providing urgent/emergent healthcare to uninsured residents of the District who would not otherwise qualify for indigent healthcare assistance;
- through the application and safeguards established by this Agreement, the District has established adequate control to ensure the public purpose was executed; and
- the return benefit for District is to enable the District’s residents to have an opportunity to receive otherwise unobtainable life altering medical services, so they can continue to be productive residents of the District.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF DISTRICT THAT THE FOLLOWING CHARITY CARE POLICY BE ADOPTED:

1. **Definitions:**

- a. **“Charity Care”** includes such things as: 1) urgent/emergent procedures or surgeries; 2) post-operative care; 3) medically necessary prescription assistance.
- b. **“Charity Eligible Resident”** or **“Resident”** is an individual with low income and limited resources who resides within the District’s boundaries but does not qualify for the District’s Indigent Care Assistance Program.
- c. **“Charity Care Benefits”** or **“Benefits”** are defined as payment as matching funds for fifty percent (50%) of Medical Services, prescription assistance and one post procedure visit, up to a \$15,000.00 maximum benefit by the District. For example, if Resident is in need of a surgery that is deemed to be a qualifying Medical Service, and the surgery cost is \$16,000.00, the District will pay \$8,000.00 of the cost for Medical Services and the Resident must pay the remaining \$8,000.00. For surgeries over \$30,000.00, the District will pay up to \$15,000.00.
- d. **“Medical Service”** or **“Service”** is are defined as a medical services whose purpose is to provide immediate assistance to a condition manifesting itself by acute symptoms of sufficient severity (including severe pain) such that the absence of immediate medical attention could reasonably be expected to result in: 1) placing the patient’s health in serious jeopardy; 2) serious impairment of bodily functions; or serious dysfunction of any bodily organ or part.

2. **Program Guidelines:**

- a. The District is the payor of last resort pursuant to Section 61.060I of the Health and Safety Code (i.e., Indigent Healthcare Act). Therefore, Applicant must apply for all other available assistance prior to being considered for the program and Applicant shall provide the eligibility determination notice(s) for other assistance program, if any, with the application form.
- b. Eligibility determination for the Program will be completed within 14 days of the District receiving a completed application and all requested information and documentation required to make an eligibility determination. If all information and documentation is not received within 14 days of submitting the application, a determination on the application will be deferred until a complete application is submitted.
- c. All urgent/emergent medically necessary medical care must be rendered at a UTMB facility, by a UTMB contracted healthcare provider.
- d. Charity Care will be granted on a case-by-case basis, with a Charity Care Benefit by the District of up to \$15,000.00.
- e. Applicant shall be responsible for the billed charges that are not paid by the Charity Care Benefits.
- f. Agreements for assistance is within the discretion of the District's Board and can be declined at any time for any reason.

3. **Program Participation Criteria:**

The Applicant must:

- a. Be a current resident of the Chambers County Winnie-Stowell Hospital District area, and plan to stay in the District's area;
- b. Complete and submit the Indigent Care Assistance Program ("ICAP") application;
- c. Be gainfully employed, must file income tax returns, and must provide a copy of the current tax year return;
- d. Provide all information and documentation to verify identity, District residency, household members, resources, and income (including current tax return);
- e. Demonstrate an income level at, or below, 200% of the Federal Poverty Income Level;
- f. Provide proof that Applicant's resources are at, or below, \$2,000.00 per month, unless there is an aged or disabled household member, then \$3,000.00 per month; and

- g. Provide documentation from a treating healthcare provider confirming the need for the Medical Services.

PASSED AND APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2022.

**WINNIE STOWELL HOSPITAL  
DISTRICT (“WSHD”)**

\_\_\_\_\_  
Edward Murrell, President

**ATTEST:**

\_\_\_\_\_,  
Secretary, Jeff Rollo



# **Exhibit “H”**

# UNDERWOOD

**GAVIN J. GADBERRY**

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September 6, 2022

**VIA Electronic Mail:**

**gary@caringhealthcare.net**

Mr. Gary Klein

Caring Healthcare, LLC

3119 Quentin Road

Brooklyn, New York 11234

**VIA Electronic Mail:**

**hoxfordiv@benoxford.com**

Mr. Hubert Oxford, IV

Winnie-Stowell Hospital District

c/o Benckenstein & Oxford, L.L.P.

3535 Calder Avenue, Suite 300

Beaumont, Texas 77706

Re: Waiver of potential conflict of interest regarding legal representation provided by Underwood Law Firm, P.C. (the "Firm") to Caring Healthcare, LLC and its affiliate Spring Branch SNF LLC ("Caring") and Winnie-Stowell Hospital District ("Winnie") regarding Spring Branch Transitional Care Center (the "Center") regulatory matters

Gary and Hubert:

The Firm represents Caring which manages the Center on behalf of Winnie pursuant to a Management Agreement (the "Management Agreement"). Winnie holds the nursing facility license and Medicare/Medicaid certification for the Center. Caring and Winnie (the "Parties") have asked the Firm to provide legal representation and advice in connection with the Matter, which currently involves proposed federal civil money penalties and state administrative penalties arising out of April 25, 2022 and August 20, 2022 Texas Health and Human Services Commission surveys at the Center (the "Matter").

Caring has engaged and will pay the Firm to represent Winnie pursuant to Caring's obligations under the Management Agreement. We believe Winnie and Caring share a common interest in the outcome of the Matter. We do not believe any conflicts exist and do not anticipate our retention, given the nature of the Matter, will adversely affect our representation of Caring or Winnie. If penalties are assessed, however, Winnie and Caring may potentially become adverse and information provided by the Parties to facilitate the Firm's defense of the matter may be confidential. Considering these possibilities, applicable rules of professional conduct require that we obtain Winnie's and Caring's consent to our mutual representation.

We ask that Caring and Winnie (the “Parties”) acknowledge their express and informed consent to the Firm’s representation of Winnie in the Matter. Caring acknowledges that the Firm shall represent Winnie in the Matter and not Caring; provided however, Winnie acknowledges and agrees that the Firm may consult with Caring in conjunction with Caring’s obligations pursuant to the Management Agreement. Privileged or unprivileged confidential information may be disclosed in this process. The Parties agree that confidential information necessary to the defense or settlement of the Matter may be shared with the Parties. If you are concerned that our awareness of such confidential information would work to the disadvantage of either Party in our ongoing representation of both parties, you will immediately identify the confidential information and discuss whether any conflicts of interest involving the use of this information can be waived.

Winnie also acknowledges that the Firm represents other management entities (“Third Parties”) which manage nursing facilities licensed and certified by Winnie. Winnie and Caring are aware of the general scope of this representation and do not believe conflicts of interest exist as a result of the Firm’s separate representation of the Third Parties. The Parties waive any conflict of interest arising out of the Firm’s ongoing representation of Third Parties.

Caring will be responsible for any penalties that arise out of the Matter as provided in the Management Agreement. As such, Caring will control any settlement negotiations but will keep Winnie informed. Settlement of the Matter may create a conflict between the Parties. The Parties consent to the Firm serving as an intermediary after seeking independent advice concerning the advantages and risks involved and the effect on attorney-client privileges before agreeing to the Firm’s representation in the Matter. The Parties believe that they can reach an agreement as to the terms of settlement of the Matter. If they cannot agree to the terms of settlement of the Matter, the Parties consent to the Firm’s withdrawal as counsel in the Matter.

By giving your consent, the Parties acknowledge that the Firm has made full disclosure of the facts and circumstances surrounding any conflict of interest or potential conflict which may exist now or in the future with regard to the Firm’s separate representation of Winnie and Caring.

Due to the Firm’s separate representation of each Party and Third Parties, the Parties understand that the Firm may receive confidential information in the course of the Firm’s separate representation. The Firm is seeking consent as to the separate representation, not to the disclosure of any confidential information the Firm may have received from either Party unrelated to the Matter.

Despite any such conflict of interest which may exist, the Parties hereby agree to the Firm’s representation of Winnie in the Matter and Caring in unrelated matters. The Parties further agree to the Firm’s right to withdraw continued representation in the Matter if, in the Firm’s opinion, it might violate applicable rules of professional conduct. In the event of litigation resulting from, or related to, the Matter between the Parties, the Firm will not represent either Winnie or Caring in such litigation.

We will be pleased to answer any questions you may have concerning this representation or this requested consent. You should consult independent counsel regarding this consent. If you wish to consent, please sign this letter below and return your signature to us by facsimile transmission to 806-379-0316 or via email to [gavin.gadberry@uwlaw.com](mailto:gavin.gadberry@uwlaw.com). With best regards, I am

Sincerely,



Gavin J. Gadberry

GJG/aar

**Waiver of Conflicts of Interest and Potential Conflicts of Interest**

The undersigned has read the foregoing and acknowledges that (a) the Firm will represent Winnie only with regard to the Matter; (b) the Firm represents Caring and Third Parties in matters unrelated to the Matter; and (c) the undersigned acknowledge and waive any and all conflicts of interest and potential conflicts of interest that may arise out of the Matter and consent to the Firm's representation as provided in the foregoing.

Winnie-Stowell Hospital District

\_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

Caring Healthcare, LLC and affiliated entities

\_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

# **Exhibit “I”**

**WINNIE STOWELL HOSPITAL DISTRICT  
FIFTH AMENDED AND RESTATED  
BANKING AND TRANSFER POLICIES AND PROCEDURES  
Adopted: September 21, 2022**

**Purpose:** The purpose of the Amended and Restated Banking and Transfer Policies and Procedures, previously named the Fourth Amended Transfer Policy and Procedures, is to provide an explanation of the Winnie Stowell Hospital District’s banking practices for its nursing home operations. In addition, as owners of nursing homes in the State of Texas that receive payments from the State of Texas and Federal Government, the District adopts these policies and procedures to ensure compliance with the State of Texas’ and Federal Government’s prohibition on assigning, or collateralizing federal or state funds, attributable to the Medicare and Medicaid programs and rules regarding the prohibition on recycling Federal Medicaid Funds.

**Anti-Assignment Rules:** As a general rule the selling of Medicare and Medicaid receivables to a third party that *assumes control* over the payments at a discount (i.e., factoring) is prohibited.<sup>1</sup> The rules prohibiting the assignment, or collateralization, of government funds received for payment of healthcare services, including nursing homes, are set forth in Title XIX of the Social Security Act and Section 4.21 of the Texas Medicaid Plan. Specifically, 42.C.F.R. 447.10 requires a state Medicaid plan to adopt rules that prohibit healthcare providers from assigning Medicaid claims. Specifically, 42 C.F.R. 447.10 provide that “no payment under the plan for any care or service provided to an individual ... shall be made to anyone other than such individual providing the care or service ....”<sup>2</sup> Consequently, Section 4.21 of the Texas Medicaid Plan provides that “payment for Medicaid services furnished under this plan is made only in accordance with the requirements of 42 C.F.R. 447.10.”<sup>3</sup>

***Missionary Baptist v. First National Bank:*** In 1986, the Fifth Circuit Court of Appeals discussed issued an opinion in *Missionary Baptist v. First National Bank* case that examined whether health care insurance receivables, specifically Medicaid provider payments, could be used to collateralize a loan. At issue was whether a group of nursing homes in Texas that

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<sup>1</sup> *Id;* see also *Bank of Kansas v. Hutchinson Health Services, Inc.*, 12 Kan.App.2d 87 (1987) (reasoning that a Medicaid accounts receivable financing arrangement presented no threat of incorrect or inflated claims and concluding that 42 U.S.C. § 1396a(a)(32) does not prohibit a medical care provider from using Medicaid reimbursement payments as collateral for bank loans.); *In re Boston Neighborhood Health Center Corp.*, 242 B.R. 562 (1999) (providing that “the three statutes do not prohibit health care providers from granting security interests in their receivables under the federal programs. In fact, the statutes contain no prohibition whatsoever on the assignment of claims. Rather, each operates by prohibiting the governmental insurer itself from making payments under its program to anyone other than the service provider [and] was intended to stop the practice of factoring and accomplishes this by prohibiting payment to those who are not providers.”).

<sup>2</sup> 42 U.S.C. § 1396a(a)(32); 42 C.F.R. § 447.10.

<sup>3</sup> Texas Medicaid State Plan, Section 4.21, at 68.

granted a security interest in their Medicaid accounts to their bank lender were in violation of Social Security Act. In reviewing the federal and state prohibitions on assignment, the court concluded that Texas Medicaid's rigid prohibition on assignment was in conflict with the purpose of the Medicaid statute as a whole – "to enable the state to provide medical assistance on behalf of needy individuals." The Fifth Circuit justified this opinion by finding that to rule otherwise would "under cut a vital means of financing medical assistance for the needy."<sup>4</sup> In reaching this conclusion, the court looked to the federal legislative history regarding the purpose of the anti-assignment provisions and held that Congress enacted the provisions solely to prevent *Missionary Baptist v. First National Bank*, 796 F.2d 752, 758 (5th Cir. 1986).<sup>[SEP]</sup>

**Double Lock Box Method:** Consequently, healthcare providers and lenders began entering into "double lock box" arrangements as a method to provide lender sufficient collateral over governmental receivables while also complying with the federal prohibition on reassignment.<sup>5</sup> Under a double lock box arrangement, the health care provider ("provider") establishes a deposit account (i.e., Government Receivables Account) in the name of the provider (for payment of Medicare, Medicaid and other government accounts), and a separate account also in the name of provider (i.e., Commercial Account). The provider then issues instructions to the depository bank to regularly transfer the health care receivables from the provider's Government Receivables Account to the Commercial Account through a Deposit Account Instructions and Service Agreement ("DAISA") between the provider, a lender, and the depository bank. As required under the prohibition on reassignment, payments are made directly by a governmental entity to the Government Receivables Account controlled by the provider. The provider maintains control over the Government Receivables Account because the DAISA Agreement must be revocable by the provider. At the same time, however, through the provider's standing instructions to regularly transfer funds from the provider's Government Receivables Account to the separate Commercial Account, a lender gains a secured interest in the receivables without violating the prohibition on reassignment. Moreover, control over the Commercial Account is obtained by a Depository Account Control Agreement ("DACA") between provider, lender, and depository bank. The DACA agreement gives the lender control over the account if the provider defaults on the terms of the underlying loan.

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<sup>4</sup> *Missionary Baptist v. First National Bank*, 796 F.2d 752, 758 (5th Cir. 1986).<sup>[SEP]</sup>

<sup>5</sup> Robert Harris, *Using the Double Lockbox to Navigate Healthcare Asset-Based Lending* (January 2007).



**POLICIES FOR NURSING HOME OPERATIONS  
NURSING HOME INCOME PROCEDURES**

1. The District shall establish a Government Receivables Account and Commercial Account in which the Double Lock Box Arrangement is utilized to deposit and transfer funds for each of its Nursing Facilities.
2. All funds paid to a District Nursing Facility by, or on behalf of a governmental entity, or on behalf of a governmental entity (“government receivables”), for services rendered by a District Nursing Facility shall be deposited into Governmental Receivables Account.
3. All payments made to the District by non-governmental entity shall be deposited into the Commercial Account for the facility.
4. Each District Government Receivables Account shall be required to transfer all daily deposits into the corresponding facility’s Commercial Account regardless of whether the Government Receivables Account is subject to a Deposit Account Instructions and Service Agreement (“DAISA”) between the depository bank, the District, and a third-party lender.
5. If approved by the District’s Board, a facility’s Government Receivables Account may be subject to a revocable DAISA agreement between the District, Depository Institution, and lender for a District Nursing Facility. Likewise, if approved by the District’s Board, a Commercial Account may be subject to Depository Account Control Agreement (“DACA”) between the District, depository institution, and third-party lender for a District Nursing Facility.
6. As required by the Management Agreement between the District and each Nursing Facilities’ Manager (“Manager”), the District will transfer funds on a weekly basis from each of the Commercial Accounts to the designated operations account belonging to the Manager for the facility.
7. In the event of a large deposit(s) is received and needed immediately by a facility, special considerations will be made upon receipt of a written request by the nursing facility manager to the District’s Administrators to expedite the transfer of these funds.
8. Prior to each transfer, the District’s Administrator shall reconcile the payment amounts with LTC Group and receive written verification of the amounts to be transferred from each of the District’s Commercial Accounts to the designated account belonging to a Nursing Facility Manager.

9. In the event that a deposit is disputed by a Manager or was incorrectly deposited into an incorrect account, the District's Administrator and/or a Facility Manager shall notify all the interested parties and the funds shall be held in trust by the District in a District owned "Holding Account" until the parties are able to reconcile the funds.

### **POLICIES FOR THE ADMINISTRATION OF QUALITY INCENTIVE PAYMENT PROGRAM FUNDS("QIPP")**

As owners of forty (40) Nursing Facilities in the State of Texas, the District ("Debtor") has utilized the financial services of Salt Creek Capital, LLC to provide short term capital in the form of Short Term Commercial Notes to assist in the District's operations of its nursing homes, including making inter-governmental transfers ("IGTs") so that the District can participate in the Quality Incentive Payment Program ("QIPP") set forth in Tex. Admin. Code §353.1301 and §353.1303, as amended. The policies set forth below are adopted by the District so that the District and its Lender, Salt Creek Capital, LLC, will have a mutual understanding of the District's intent to secure its obligations.

1. District shall cause all "QIPP capitation rate components" funds ("QIPP Funds") as defined in Tex. Admin. Code §353.1303(g) to be direct deposited by the Managed Care Organizations described in Tex. Admin. Code §353.1303(b)(6) into the Debtor's Government Receivables Account at First Financial Bank ("First Financial") in Abilene, Texas.
2. The Government Receivables account shall be subject to a revocable Deposit Account Instruction and Service Agreement ("DAISA") entered between Salt Creek Capital, First Financial, and Debtor that requires all QIPP Funds to be swept daily into the Debtor's Commercial Account at First Financial. This Commercial Account shall be subject to a Deposit Account Control Agreement ("DACA") between Salt Creek Capital, LLC, First Financial, and District.
3. All "Component 1" funds, as defined by Tex. Admin. Code §353.1303(g)(1), will remain on deposit in the District's Commercial Account at First Financial until the District's obligations to Salt Creek Capital, LLC are satisfied.
4. The District has engaged the services of the LTC Group to provide assistance with the oversight of the District's nursing facilities. The terms of the agreement between the District and the LTC Group are set forth in a Service Agreement entered by the two

parties effective September 1, 2022. If the District terminates its Service Agreement with the LTC Group, the District will provide advance notice to Salt Creek Capital, LLC.

5. If the District anticipates amending these policies and procedures regarding QIPP Funds, the District will notify Salt Creek Capital, LLC prior to posting the agenda for the meeting when an amendment(s) to the policy are going to be considered by the Board, and obtain Salt Creek Capital, LLC's, or its successor's, consent to such proposed amendment.

**ACCEPTED AND AGREED** to this the 21st day of September 2022

Winnie-Stowell Hospital District

By: \_\_\_\_\_  
Edward Murrell, President