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# PUBLIC NOTICE

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

**Date:** January 25, 2018

**Phone:** (209) 724-4102

**Fax:** (209) 722-9020

Bloss Memorial Healthcare District will hold their **Finance Committee** meeting on Wednesday, January 31, 2018 at 1:30 pm in the Board Room at 3605 Hospital Road, Atwater, CA 95301.

Bloss Memorial Healthcare District will hold their Board of Directors meeting on Wednesday, January 31, 2018 at 2:00 pm in the Board Room at 3605 Hospital Road, Atwater, Ca 95301.

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

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)  
FINANCE COMMITTEE MEETING  
BOARD ROOM  
Wednesday, January 31, 2018  
1:30 pm.**

**AGENDA FOR PUBLIC SESSION**

**I. CALL TO ORDER**

**ACTION**

**EXHIBIT**

**II. APPROVAL OF AGENDA**

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**III. PUBLIC COMMENTS**

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

**IV. APPROVAL OF MINUTES**

A. December 28, 2017 Finance Committee

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1

**V. REVIEW OF DISTRICT FINANCIAL STATEMENTS**

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2

**VI. CCDSC FINANCIAL REPORT**

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**VII. SKDSC FINANCIAL REPORT**

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**VIII. CDSC FINANCIAL REPORT**

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**IX. DENTAL CENTERS' COMPARISON**

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**X. WARRANTS & PAYROLL**

A. December 2017 Payroll, Electronic Payments & Check Register \*

7

**XI. DISCUSSION**

**XII. AGENDA FOR CLOSED SESSION**

**Closed Session Items Pursuant the Brown Act will be:**

- 1. Section 54954.5(h) Report Involving Trade Secrets – Regarding New Services.  
Estimated date of public disclosure will be in 2017.**

**XIII. NEXT MEETING DATE**

**XIV. ADJOURNMENT**

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

**BLOSS MEMORIAL HEALTHCARE DISTRICT, A Public Entity (BMHD)  
FINANCE COMMITTEE MEETING  
BOARD ROOM  
Thursday, December 28, 2017  
1:30 p.m.**

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

Others Present: Rosalie Heppner, Board Chair; Kory Billings, Board Vice Chair;  
Kyleen Powell, CCDSC/CDSC Administrator; David Thompson,  
CCDSC/CDSC and Dorothy Bizzini, CFHC Board Chair

Absent: None

**CALL TO ORDER**

Al Peterson, Committee Chair, called the meeting to order at 1:30 p.m. in the Board Room.

**APPROVAL OF AGENDA**

**A motion was made/seconded, (Edward Lujano / Glenn Arnold) to approve the December 28, 2017 agenda as presented. Motion carried.**

**PUBLIC COMMENTS**

None.

**APPROVAL OF FINANCE COMMITTEE MINUTES**

A. November 30, 2017 Finance Committee Minutes, Exhibit 1

**A motion was made / seconded, (Edward Lujano / Glenn Arnold) to approve and accept the November 30, 2017 Finance Committee Minutes as presented, Exhibit 1. Motion carried.**

**REVIEW OF DISTRICT FINANCIAL STATEMENTS, EXHIBIT 2**

Dawnita Castle, CFO, reported that the operating cash in November 2017 did decrease slightly to \$1,484,089 and Days Cash on Hand decreased from the prior month to 132 days in November 2017.

BMHD recorded a net loss before depreciation in the amount of \$3,122 and \$62,300 after depreciation.

### **CCDSC FINANCIAL REPORT, EXHIBIT 3**

Dawnita Castle reported that CCDSC had treated 181 patients and had a net profit before expenses in the amount of \$30,987 and a net profit in the amount of \$25,799 after overhead expense.

### **SKDSC FINANCIAL REPORT, EXHIBIT 4**

Dawnita Castel reported that SKDSC total expenses for November 2017 was \$21,418.

### **CDSC FINANCIAL REPORT, EXHIBIT 5**

Dawnita Castle reported that for the month November 2017, CDSC treated 115 patients and recorded a net loss in the amount of \$57,712. BMHD's share of the profit loss was \$27,944.

### **DENTAL CENTERS' COMPARISON, EXHIBIT 6**

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

Dawnita Castle reported that on the cases, YTD 12-month comparison, CCDSC treated 2,293 and CDSC treated 2,061.

**A motion was made / seconded, (Edward Lujano / Glenn Arnold) to approve and accept the Review of District Financial Statements, Exhibit 2; CCDSC Financial Report, Exhibit 3; SKDSC Financial Report, Exhibit 4; CDSC Financial Report, Exhibit 5 and Dental Centers' Comparison, Exhibit 6 as presented. Motion carried.**

### **WARRANTS AND PAYROLL**

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

**A motion was made/seconded, (Glenn Arnold / Edward Lujano) to approve and accept the November 2017 Total Payroll in the amount \$135,417.60 and Total Accounts Payable in the amount of \$353,535.33 for a total Grand Total Disbursement of \$488,952.93, Exhibit 7. Motion carried.**

### **DISCUSSION**

None.

### **AGENDA FOR CLOSED SESSION**

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

**NEXT MEETING DATE/ADJOURNMENT**

The next Finance Committee meeting will be held on Wednesday, January 31, 2018 at 1:30 pm.

As there was no further business, the meeting adjourned at 1:36 p.m.

Respectfully Submitted,

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Fily Cale  
Executive Assistant

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Alfonse Peterson  
Committee Chair

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

**Operations Summary Statement (white)**

**Financial Statements**

Detail Balance Sheet (**yellow**)

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

**Statistics**

FTE Report (**gray**)

BMHD had a total net loss before depreciation of \$25,676 for the month compared to a net loss of \$45,220 last year. Expenses include \$21,380 of SKDSC costs.

The December 31, Operating Cash Balance was \$1,641,978 and Days Cash On Hand was 132 Days\*. In November the DCH was 131 Days.

\* Days Cash on Hand (DCH) = Operating Cash / Average Daily Expense (excluding depreciation). DCH indicates Bloss's ability to cover operating expenses. The Benchmark for Health Centers is a minimum of 90 Days.

Dental Surgery Center Summary :

	CCDSC	SKDSC	CDSC	COMBINED
Net Operating Revenue and Non-Operating	\$179,705	\$0	\$127,672	\$307,377
Operating Expenses	157,367	21,380	213,748	392,495
Net Income (Loss)	22,338	(21,380)	(86,076)	(85,118)
BMHCD % Share	100.00%	100.00%	65.00%	N/A
Bloss Share of Net Income (Loss)	\$22,338	(\$21,380)	(\$55,949)	(\$54,991)

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

	Dec-17	Dec-16	VARIANCE *	%	Y-T-D Dec-17	Y-T-D Dec-16	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	178,872	177,613	1,259	0.71%	1,234,147	1,404,712	(170,565)	-12.14%
Other Operating Revenue	1,204	602	602	100.00%	11,992	9,572	2,420	25.28%
Total Net Operating Revenue	180,076	178,215	1,861	1.04%	1,246,139	1,414,284	(168,145)	-11.89%
Operating Expenses Excluding Depreciation	281,748	313,818	32,070	10.22%	1,957,272	2,143,854	186,582	8.70%
Net Operating Income (Loss) Before Depreciation	(101,672)	(135,603)	33,931	25.02%	(711,133)	(729,570)	18,437	2.53%
Net Non Operating-Gains/Losses								
Gain/Loss on Investments	3,027	2,712	315	N/A	17,945	8,282	9,663	116.67%
CDSC Gain/Losses	(55,949)	(43,375)	12,574	-28.99%	(294,923)	(85,021)	(209,902)	-246.88%
All Other Non-Operating Gains/Losses	128,918	131,046	2,128	1.62%	770,093	852,331	(82,238)	-9.65%
Total Net Non-Operating Income: Losses/Gains	75,996	90,383	14,387	15.92%	493,115	775,592	(282,477)	-36.42%
Total Net Income (Loss) Before Depreciation	(25,676)	(45,220)	19,544	-43.22%	(218,018)	46,022	(264,040)	-573.73%
Depreciation Expense	59,039	59,283	(244)	-0.41%	357,334	364,768	(7,434)	-2.04%
Net Income (Loss) After Depreciation	(84,715)	(104,503)	19,788	-18.94%	(575,352)	(318,746)	(256,606)	80.50%

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



Bloss Memorial HealthCare District  
 Operations Summary Report  
 Six Months Ending December 31, 2017

Total CFHC Inc. encounters for the month are 9,872 compared to 9,743 last year, a 1.32% increase.  
 CCDSC cases for the month are 20.00 % less than last year.  
 CDSC cases for the month are 55.90% less than last year.

Department	Dec-17	Dec-16	VARIANCE	%	Dec-17	Dec-16	VARIANCE *	%
Castle Clinic	3,831	3,192	639	20.02%	23,034	20,337	2,697	13.26%
Specialty Clinic	577	800	(223)	-27.88%	3,734	5,365	(1,631)	-30.40%
Bloss Clinic	1,037	1,158	(121)	-10.45%	5,222	6,312	(1,090)	-17.27%
Winton Clinic	606	768	(162)	-21.09%	4,347	4,389	(42)	-0.96%
Urgent Care	417	352	65	18.47%	1,794	3,060	(1,266)	-41.37%
Lab	1,643	1,586	57	3.59%	10,776	9,943	833	8.38%
Radiology	486	539	(53)	-9.83%	3,179	3,250	(71)	-2.18%
Behavioral Health	190	166	24	14.46%	1,249	1,273	(24)	-1.89%
Adult Day Health Care	404	523	(119)	-22.75%	3,132	3,062	70	2.29%
Optometry	368	423	(55)	-13.00%	2,685	3,086	(401)	-12.99%
Ophthalmology	313	236	77	32.63%	2,054	1,811	243	13.42%
<b>TOTAL ENCOUNTERS</b>	<b>9,872</b>	<b>9,743</b>	<b>129</b>	<b>1.32%</b>	<b>61,206</b>	<b>61,888</b>	<b>(682)</b>	<b>-1.10%</b>

**CASTLE NEW PATIENTS**

	Dec-17	Dec-16	VARIANCE	%	Dec-17	Dec-16	VARIANCE *	%
	344	295	49	16.61%	2,638	1,839	799	43.45%

Bloss Memorial Health Care District

	Dec-17	Dec-16	VARIANCE	%	Dec-17	Dec-16	VARIANCE *	%
Central California Dental Surgery Center	108	135	(27)	-20.00%	930	1,085	(155)	-14.29%
Childrens Surgery Center	71	161	(90)	-55.90%	627	1,307	(680)	-52.03%
<b>Total Surgery Center Visits</b>	<b>179</b>	<b>296</b>	<b>(117)</b>	<b>-39.53%</b>	<b>1,557</b>	<b>2,392</b>	<b>(835)</b>	<b>-34.91%</b>

December-17 Working Days 20 and 1 Holiday  
 December-16 Working Days 21 and 1 Holiday

Bloss Memorial HealthCare District  
 Operations Summary Report  
 Six Months Ending December 31, 2017

**BMHD FULL TIME EQUIVALENTS SUMMARY :**

(See FTE report included in Financial Reports for detail)

	Dec-17	Dec-16	VARIANCE	%	Y-T-D Dec-17	Y-T-D Dec-16	Y-T-D VARIANCE *	Y-T-D %
<b>EMPLOYEE FTE'S</b>	11.39	12.98	1.59	12.25%	13.06	12.77	(0.29)	-2.27%
<b>CONTRACT FTE'S</b>	3.94	4.85	0.91	18.76%	4.06	5.33	1.27	23.83%
<b>TOTAL FTE'S</b>	15.33	17.83	2.50	14.02%	17.12	18.10	0.98	5.41%

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

Full Time Equivalent - Employees for the month are 12.25% less than the prior year with 1.59 less FTE'S

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

Department	Cur. Mo. Increase (DECREASE)	YTD Increase (DECREASE)	Reason
CCDSC	(1.59)	0.42	Less RN & Part Time Clerical
All other departments < 1 fte var	0.00	(0.13)	Various departments less than 1 fte variance.

(1.59) Brackets ( ) indicate a decrease (favorable) variance

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

	CURRENT MO. DEC 2017	PRIOR MONTH NOV 2017	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2016
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	763,688	694,457	69,231	9.97%	402,698
CCDS-GENERAL CHECKING	17,817	16,448	1,370	8.33%	33,789
CCDSC-GENERAL CHECKING	648,928	561,653	87,275	15.54%	678,721
CASH - PAYROLL ACCOUNT	10,000	10,000	0	0.00%	10,000
CCDSC PETTY CASH	100	100	0	0.00%	100
CASH - LAIF SAVINGS ACCOUNT	143,801	143,789	12	0.01%	61,593
LAIF - FUNDED DEPRECIATION	57,142	57,142	0	0.00%	39,204
CCDSC CHANGE FUNDS	500	500	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	254,206	252,409	1,797	0.71%	160,171
MARKETABLE SECURITIES GRANTS	108,498	107,268	1,230	1.15%	78,675
TOTAL CASH AND EQUIVALENTS	2,004,682	1,843,766	160,915	8.73%	1,465,450
PATIENT ACCOUNTS RECEIVABLE					
A/R BAD DEBT	363,713	363,738	(25)	(0.01)%	365,285
A/R OPEN DENT	400,153	482,663	(82,509)	(17.09)%	474,924
TOTAL PATIENT ACCOUNTS RECEIVABLE	763,866	846,401	(82,534)	(9.75)%	840,209
ALLOWANCES					
ALLOWANCE - B.D. COLLECTIONS	(363,713)	(363,738)	25	(0.01)%	(365,285)
ALLOWANCE - OPEN DENT	(145,707)	(145,718)	11	(0.01)%	(194,776)
TOTAL ALLOWANCES	(509,421)	(509,456)	36	(0.01)%	(560,062)
NET PATIENT ACCOUNTS RECEIVABLE	254,446	336,945	(82,499)	(24.48)%	280,148
OTHER RECEIVABLES					
RENT RECEIVABLE	0	200	(200)	(100.00)%	(1,544)
PROPERTY TAX RECEIVABLE	162,061	135,051	27,010	20.00%	162,061
CDSC PROFIT ACCRUAL	(294,923)	(238,974)	(55,949)	23.41%	(85,021)
CFHC NOTE RECEIVABLE	0	0	0	0.00%	57,150
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	(132,863)	(103,723)	(29,139)	28.09%	132,645
INVENTORY					
CCDSC INVENTORY	36,021	29,310	6,711	22.90%	35,417

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

	CURRENT MO. DEC 2017	PRIOR MONTH NOV 2017	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2016
CCDSC TAX ON INVENTORY ITEMS	(2,725)	(2,864)	139	(4.85)%	(2,232)
TOTAL INVENTORY	33,296	26,446	6,850	25.90%	33,184
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	31,837	38,090	(6,253)	(16.42)%	31,384
PREPAID EXPENSE - SYSTEM	10,023	8,279	1,743	21.06%	0
PREPAID EXPENSE - MANUAL	8,835	7,000	1,836	26.22%	16,700
CCDSC PREPAID EXP - MANUAL	6,198	9,925	(3,727)	(37.55)%	7,190
TOTAL PREPAID EXPENSES AND DEPOSITS	56,893	63,293	(6,401)	(10.11)%	55,274
TOTAL CURRENT ASSETS	2,216,454	2,166,727	49,726	2.30%	1,966,701
NON-CURRENT ASSETS					
PROPERTY, PLANT, AND EQUIPMENT					
LAND	2,205,996	2,205,996	0	0.00%	2,205,996
LAND IMPROVEMENTS	51,615	51,615	0	0.00%	51,615
BUILDING AND IMPROVEMENTS	21,667,198	21,667,811	(613)	0.00%	21,605,098
CASTLE FACILITY	31,367	31,367	0	0.00%	31,367
BLDG CCDSC IMPROVEMENTS	30,025	30,025	0	0.00%	30,025
BLOSS REMODLE	832,986	832,986	0	0.00%	832,986
CASTLE REMODEL-EAST WING FY 03	126,551	126,551	0	0.00%	126,551
PRKNG LOT & IMPROVEMENTS	48,034	48,034	0	0.00%	48,034
EQUIPMENT - FIXED	1,236,869	1,236,869	0	0.00%	1,236,869
COMMUNICATION LINES FY 03	452,829	452,829	0	0.00%	452,829
LEASEHOLD IMPROVEMENTS	14,619	14,619	0	0.00%	14,619
SKDSC LEASEHOLD IMPROVEMENTS	42,015	42,015	0	0.00%	42,015
EQUIPMENT - MAJOR MOVABLE	4,621,962	4,621,962	0	0.00%	4,557,127
MEDITECH HARDWARE	223,353	223,353	0	0.00%	223,353
MEDITECH IMPLEMENTATION COSTS	222,216	222,216	0	0.00%	222,216
SKDSC EQUIPMENT-MAJOR MOVABLE	694,187	694,187	0	0.00%	702,755
CCDSC EQUIPMENT- MAJOR MOVABLE	21,980	21,980	0	0.00%	21,980
EQUIPMENT - MINOR	456,194	456,194	0	0.00%	456,194
MEDITECH SOFTWARE	277,372	277,372	0	0.00%	277,372
SKDSC EQUIPMENT - MINOR	64,795	64,795	0	0.00%	64,795
CCDSC EQUIPMENT - MINOR	73,709	73,709	0	0.00%	73,709
TOTAL PROPERTY PLANT AND EQUIPMENT	33,395,871	33,396,484	(613)	0.00%	33,277,504
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(111,930)	(111,544)	(386)	0.35%	(106,732)
ACCUM DEPREC - BLDGS & IMPROV	(8,417,680)	(8,369,512)	(48,168)	0.58%	(7,834,329)
CCDSC ACCUM DEPREC BLDG IMP	(4,136)	(4,022)	(115)	2.86%	(115)
ACCUM DEPREC - FIXED EQUIP	(1,930,557)	(1,924,114)	(6,443)	0.33%	(1,853,005)

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

	CURRENT MO. DEC 2017	PRIOR MONTH NOV 2017	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2016
ACCUM DEPREC - LEASEHOLD IMPRV	(36,728)	(36,278)	(451)	1.24%	(33,962)
SKDSCACCUM DEPREC-LEASH IMPROV	(25,303)	(24,919)	(385)	1.54%	(20,685)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,466,198)	(4,464,976)	(1,222)	0.03%	(4,453,746)
SKDSC ACCUM DEPREC-MAJORMV EQU	(712,298)	(712,298)	0	0.00%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	(7,349)	(7,128)	(221)	3.10%	(4,696)
ACCUM DEPREC - MINOR EQUIPMENT	(574,606)	(574,500)	(106)	0.02%	(572,752)
SKDSC ACCUM DEPREC-MINOR EQUIP	(64,007)	(64,007)	0	0.00%	(64,007)
CCDSC ACCUM DEPREC MINOR EQIP	(51,763)	(50,221)	(1,542)	3.07%	(32,891)
TOTAL ACCUMULATED DEPRECIATION	<u>(16,402,556)</u>	<u>(16,343,516)</u>	<u>(59,039)</u>	<u>0.36%</u>	<u>(15,689,217)</u>
NET PROPERTY, PLANT, AND EQUIPMENT	16,993,316	17,052,968	(59,652)	(0.35)%	17,588,287
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	174,556	167,188	7,368	4.41%	157,862
TOTAL RESTRICTED ASSETS	<u>174,556</u>	<u>167,188</u>	<u>7,368</u>	<u>4.41%</u>	<u>157,862</u>
OTHER ASSETS					
CDSC RECEIVABLE	3,446,131	3,543,859	(97,728)	(2.76)%	3,047,385
INVESTMENT IN CDSC	(1,773,233)	(1,773,233)	0	0.00%	(1,611,866)
TOTAL OTHER ASSETS	<u>1,672,899</u>	<u>1,770,626</u>	<u>(97,728)</u>	<u>(5.52)%</u>	<u>1,435,519</u>
TOTAL ASSETS LIMITED AS TO USE	18,840,770	18,990,782	(150,012)	(0.79)%	19,181,667
TOTAL ASSETS	<u>21,057,224</u>	<u>21,157,510</u>	<u>(100,286)</u>	<u>(0.47)%</u>	<u>21,148,368</u>
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	81,022	122,293	41,271	(33.75)%	67,851
CCDSC ACCOUNTS PAYABLE-VENDORS	6,606	9,897	3,291	(33.25)%	5,779
ACCOUNTS PAYABLE - ACCRUALS	24,889	19,274	(5,615)	29.13%	33,496
ACCRUED PROFESSIONAL FEES	0	0	0	0.00%	12,500
AP ACCRUALS CCDSC	14,498	14,401	(97)	0.67%	13,198
ACCOUNTS PAYABLE - OTHER	84,999	81,774	(3,225)	3.94%	57,467

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

	CURRENT MO. DEC 2017	PRIOR MONTH NOV 2017	\$ CHANGE	% CHANGE	PRIOR YEAR DEC 2016
CASTLE INC PAYABLE	82,744	53,801	(28,943)	53.80%	38,407
AP OTHER CCDCS	5,500	5,000	(500)	10.00%	4,724
CONTINGENCY ACCRUAL	5,000	4,000	(1,000)	25.00%	4,586
<b>TOTAL ACCOUNTS PAYABLE</b>	<b>305,258</b>	<b>310,438</b>	<b>5,181</b>	<b>(1.67)%</b>	<b>238,008</b>
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	45,169	62,359	17,190	(27.57)%	56,729
ACCRUED VACATION	35,467	35,729	262	(0.73)%	28,629
FICA PAYABLE	3,450	4,752	1,302	(27.40)%	4,269
PENSION PLAN ACCRUAL	18,074	15,331	(2,743)	17.89%	19,947
OTHER PAYROLL PAYABLES	2,811	3,745	934	(24.95)%	2,432
CHRISTAMS CLUB CASH	20	0	(20)		0
<b>TOTAL ACCRUED PAYROLL</b>	<b>104,991</b>	<b>121,915</b>	<b>16,925</b>	<b>(13.88)%</b>	<b>112,007</b>
OTHER CURRENT LIABILITIES					
DEFERRED REVENUE	5,000	5,833	833	(14.29)%	5,000
CURRENT PORTION LONG TERM DEBT	0	0	0	0.00%	15,481
<b>TOTAL OTHER CURRENT LIABILITIES</b>	<b>(5,000)</b>	<b>(5,833)</b>	<b>833</b>	<b>(14.29)%</b>	<b>(20,481)</b>
INTERCORPORATE TRANSFERS					
<b>TOTAL CURRENT LIABILITIES</b>	<b>415,248</b>	<b>438,187</b>	<b>22,939</b>	<b>(5.24)%</b>	<b>370,496</b>
LONG TERM LIABILITIES					
<b>TOTAL LIABILITIES</b>	<b>415,248</b>	<b>438,187</b>	<b>22,939</b>	<b>(5.24)%</b>	<b>370,496</b>
FUND BALANCES					
UNG GOODWIN TRUST	174,556	167,188	(7,368)	4.41%	157,862
<b>TOTAL RESTRICTED FUND BALANCE</b>	<b>174,556</b>	<b>167,188</b>	<b>(7,368)</b>	<b>4.41%</b>	<b>157,862</b>
UNRESTRICTED FUND BALANCE					
CAPITAL - BMHCD	723,928	723,928	0	0.00%	619,912
DONATED CAPITAL	20,318,844	20,318,844	0	0.00%	20,318,844
CURRENT YR NET INCOME (LOSS)	(575,352)	(490,637)	84,715	17.27%	(318,746)
<b>TOTAL FUND BALANCE</b>	<b>20,641,975</b>	<b>20,719,323</b>	<b>77,347</b>	<b>(0.37)%</b>	<b>20,777,872</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>21,057,224</b>	<b>21,157,510</b>	<b>100,286</b>	<b>(0.47)%</b>	<b>21,148,368</b>

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

	DEC 2017 ACTUAL	DEC 2016 ACTUAL	\$ VARIANCE	% VARIANCE	DEC 2017 YTD ACTUAL	DEC 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	188,287	186,961	1,325.42	1%	1,289,362	1,520,656	(231,293)	(15.21)%
CCDSC DENTAL SURGERY REV	188,287	186,961	1,325.42	1%	1,289,362	1,520,656	(231,293)	(15.21)%
TOTAL PATIENT REVENUE	9,414	9,348	(66.27)	(1)%	55,215	115,944	60,729	52.38%
DEDUCTIONS FROM REVENUE	9,414	9,348	(66.27)	(1)%	55,215	115,944	60,729	52.38%
DENTAL SURGERY RD	178,872	177,613	1,259.15	1%	1,234,147	1,404,712	(170,565)	(12.14)%
TOTAL DEDUCTIONS FROM REVENUE	1,204	602	601.24	100%	11,992	9,572	2,421	25.29%
OTHER REVENUE	180,076	178,215	1,860.39	1%	1,246,140	1,414,283	(168,144)	(11.89)%
TOTAL NET OPERATING REVENUE	54,489	61,648	7,159.16	12%	383,969	348,156	(35,813)	(10.29)%
OPERATING EXPENSES	14,047	14,229	182.02	1%	78,427	73,579	(4,848)	(6.59)%
SALARIES AND WAGES	76,557	83,730	7,172.42	9%	538,604	632,240	93,636	14.81%
EMPLOYEE BENEFITS	14,432	26,812	12,379.73	46%	149,427	194,782	45,356	23.29%
PROFESSIONAL FEES	54,273	56,803	2,529.81	5%	334,612	398,099	63,488	15.95%
SUPPLIES	59,039	59,283	244.01	0%	357,334	364,768	7,434	2.04%
PURCHASED SERVICES	19,409	18,913	(496.83)	(3)%	114,969	113,381	(1,587)	(1.40)%
DEPRECIATION	31,998	40,300	8,302.14	21%	249,746	273,739	23,994	8.77%
RENTS AND LEASES	8,153	7,886	(266.63)	(3)%	51,029	47,315	(3,714)	(7.85)%
UTILITIES	8,391	3,499	(4,891.25)	(140)%	56,490	62,561	6,071	9.70%
INSURANCE	340,787	373,101	32,314.58	9%	2,314,606	2,508,622	194,016	7.73%
OTHER EXPENSES	(160,711)	(194,886)	34,174.97	(18)%	(1,068,466)	(1,094,338)	25,872	(2.36)%
TOTAL OPERATING EXPENSE	75,996	97,383	(21,386.98)	(22)%	493,190	790,230	(297,040)	(37.59)%
TOTAL OPERATING EXPENSE	0	7,000	7,000.00	100%	77	14,637	14,561	99.48%
NET INCOME FROM OPERATIONS	75,996	90,383	(14,386.98)	(16)%	493,114	775,593	(282,479)	(36.42)%
NON-OPERATING REVENUE	(84,715)	(104,503)	19,787.99	(19)%	(575,352)	(318,746)	(256,607)	80.51%
NON-OPERATING EXPENSE								
NET NON-OPERATING INCOME								
NET INCOME								

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESES

		CRP 00					
		FTE'S BY DEPARTMENT					
		DEC 2017	DEC 2016	(UN)FAVORABLE VARIANCE *	YTD DEC 2017	YTD DEC 2016	(UN)FAVORABLE VARIANCE *
*** EMPLOYEE FULL TIME EQUIVALENTS ***							
7200 CCDC		11.08	12.68	1.59	12.76	12.34	(0.42)%
8610 ADMINISTRATION		0.30	0.30	0.00	0.30	0.43	0.13
TOTAL EMPLOYEE FTE'S		11.39	12.98	1.59	13.06	12.77	(0.30)%
*** CONTRACT FULL TIME EQUIVALENTS ***							
CCDC		0.47	0.47	0.00	0.48	0.59	0.11
PURCHASING		0.05	0.04	(0.01)	0.04	0.07	0.03
MAINTENANCE & PLANT OPERATIONS		2.76	3.79	1.04	2.93	4.15	1.21
ACCOUNTING		0.39	0.26	(0.13)	0.37	0.25	(0.12)
ADMINISTRATION		0.18	0.18	0.01	0.14	0.18	0.04
PERSONNEL		0.08	0.09	0.01	0.09	0.09	0.00
CLINIC ADMINISTRATION		0.01	0.01	0.00	0.01	0.01	0.00
TOTAL CONTRACT FTE'S		3.94	4.85	0.92	4.06	5.33	1.27
*** TOTAL FULL TIME EQUIVALENTS ***							
CCDC		11.56	13.15	1.59	13.24	12.93	(0.32)%
PURCHASING		0.05	0.04	(0.01)	0.04	0.07	0.03
MAINTENANCE & PLANT OPERATIONS		2.76	3.79	1.04	2.93	4.15	1.21
ACCOUNTING		0.39	0.26	(0.13)	0.37	0.25	(0.12)
ADMINISTRATION		0.48	0.48	0.01	0.44	0.60	0.17
PERSONNEL		0.08	0.09	0.01	0.09	0.09	0.00
CLINIC ADMINISTRATION		0.01	0.01	0.00	0.01	0.01	0.00
TOTAL FTE'S		15.32	17.83	2.51	17.12	18.10	0.98
				14.06%			5.41%



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

**December Financial Statements:**

Prior Month Comparison (**blue**)

Monthly Operating Report Summary (**green**)

**Accrual Basis**

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

January Check Register (**goldenrod**)

A/R Aging (**white**)

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

Monthly Billing by Insurance (**green**)

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

	DEC 2017 ACTUAL	NOV 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
CCDSC DENTAL SURGERY REV	188,287	247,867	(59,580)	(24.04)%
TOTAL PATIENT REVENUE	188,287	247,867	(59,580)	(24.04)%
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY RD	9,414	12,393	2,979	24.04%
TOTAL DEDUCTIONS FROM REVENUE	9,414	12,393	2,979	24.04%
NET PATIENT REVENUE	178,872	235,473	(56,601)	(24.04)%
OTHER OPERATING REVENUE				
TOTAL NET OPERATING REVENUE	178,872	235,473	(56,601)	(24.04)%
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	8,976	9,031	56	0.62%
TECHNICAL AND SPECIALIST	4,889	4,583	(306)	(6.67)%
REGISTERED NURSE	9,357	15,270	5,913	38.72%
LICENSED VOCATIONAL NURSE	3,040	4,217	1,177	27.92%
MEDICAL ASSISTANTS	12,414	15,065	2,651	17.60%
CLERICAL	7,317	9,664	2,347	24.29%
VACATION EXPENSE	(1,677)	(627)	1,049	(167.31)%
TOTAL SALARIES	44,315	57,203	12,888	22.53%
BENEFITS				
FICA	3,506	4,405	899	20.40%
HEALTH INSURANCE	3,004	4,497	1,493	33.20%
WORKERS COMPENSATION	601	601	0	0.00%
OTHER BENEFITS	2,673	704	(1,969)	(279.63)%
TOTAL BENEFITS	9,784	10,207	423	4.14%
TOTAL SALARIES AND BENEFITS	54,100	67,410	13,311	19.75%
PROFESSIONAL FEES				

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

	DEC 2017 ACTUAL	NOV 2017 ACTUAL	\$ VARIANCE	% VARIANCE
CONSULTING & MANAGEMENT	12,500	12,900	400	3.10%
OTHER CONTRACTED SERVICE	1,961	1,788	(173)	(9.67)%
ANESTHESIOLOGIST	28,650	42,300	13,650	32.27%
DENTIST	20,908	34,235	13,326	38.93%
<b>TOTAL PROFESSIONAL FEES</b>	<b>64,019</b>	<b>91,222</b>	<b>27,204</b>	<b>29.82%</b>
SUPPLIES				
DENTAL SUPPLIES	3,903	3,702	(202)	(5.45)%
MEDICAL GASES	465	610	145	23.71%
PHARMACEUTICALS	985	5,790	4,805	82.98%
OTHER MEDICAL SUPPLIES	5,732	6,925	1,194	17.23%
FOOD	0	200	200	100.00%
LINEN	567	994	427	42.98%
CLEANING SUPPLIES	0	50	50	100.00%
OFFICE SUPPLIES	353	710	357	50.29%
EMPLOYEE APPAREL	1,047	1,369	322	23.49%
OTHER MINOR EQUIPMENT	127	224	97	43.45%
OTHER NON-MEDICAL SUPPLIES	561	702	141	20.08%
FREIGHT ON PURCHASES	120	108	(12)	(11.40)%
SALES TAX AND VARIANCE	240	55	(185)	(332.94)%
<b>TOTAL SUPPLIES</b>	<b>14,100</b>	<b>21,439</b>	<b>7,339</b>	<b>34.23%</b>
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	1,883	1,422	(461)	(32.41)%
MANAGEMENT SERVICES	100	200	100	50.00%
OTHER PURCHASED SERVICES	14,675	13,503	(1,172)	(8.68)%
<b>TOTAL PURCHASED SERVICES</b>	<b>16,658</b>	<b>15,125</b>	<b>(1,533)</b>	<b>(10.14)%</b>
DEPRECIATION				
DEPREC - LAND & IMPROVEMENTS	100	100	0	0.00%
DEPREC-LEASEHOLD IMPROVEMENTS	15	15	0	0.00%
DEPREC-EQUIPMENT	1,763	1,764	0	0.00%
<b>TOTAL DEPRECIATION</b>	<b>1,878</b>	<b>1,878</b>	<b>0</b>	<b>0.00%</b>
RENTS AND LEASES				
RENTAL - EQUIPMENT	124	124	0	0.00%
<b>TOTAL RENTS AND LEASES</b>	<b>124</b>	<b>124</b>	<b>0</b>	<b>0.00%</b>
UTILITIES				

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

	DEC 2017 ACTUAL	NOV 2017 ACTUAL	\$ VARIANCE	% VARIANCE
OTHER OPERATING EXPENSES				
TAX AND LICENSE	105	0	(105)	
OTHER UNASSIGND COSTS	222	164	(59)	(35.84)%
TELEPHONE	64	770	706	91.71%
SUBSCRIPTIONS & DUES	893	78	(815)	(1,044.29)%
TRAVEL	3,169	4,448	1,279	28.75%
ADVERTISING	538	1,162	625	53.75%
OTHER EXPENSES	500	500	0	0.00%
CONTINGENCY EXP	1,000	1,000	0	0.00%
TOTAL OTHER OPERATING EXPENSE	<u>6,489</u>	<u>8,121</u>	<u>1,632</u>	<u>20.09%</u>
TOTAL OPERATING EXPENSE	<u><u>157,367</u></u>	<u><u>205,319</u></u>	<u><u>47,952</u></u>	<u><u>23.35%</u></u>
NET INCOME FROM OPERATIONS	21,505	30,154	(8,649)	(28.68)%
NON-OPERATING REVENUES				
GRANT REVENUE	833	833	0	0.00%
TOTAL NON-OPERATING REVENUE	<u>833</u>	<u>833</u>	<u>0</u>	<u>0.00%</u>
NET INCOME BEFORE ALLOCATION OF OVERHEAD	22,338	30,987	(8,649)	(27.91)%
ALLOCATIONS				
ALLOCATION - SQ FT	4,652	4,712	60	1.28%
ALLOCATION - SALARY	952	476	(476)	(100.00)%
TOTAL ALLOCATIONS	<u>5,604</u>	<u>5,188</u>	<u>(416)</u>	<u>(8.01)%</u>
NET INCOME AFTER ALLOCATION OF OVERHEAD	16,734	25,799	(9,065)	(35.14)%
STATISTICS				
LABOR STTISTICS				
PRODUCTIVE HOURS	1,312	1,880	568	30.21%

RUN DATE: 01/22/18  
RUN TIME: 1129

Castle Family Health Centers GL \*\*LIVE\*\*

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

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

	DEC 2017 ACTUAL	NOV 2017 ACTUAL	\$ VARIANCE	% VARIANCE
NON-PRODUCTIVE HOURS	550	532	(18)	(3.39)%
TOTAL PAID HOURS	1,862	2,412	550	22.81%
VISITS				
OTHER VISITS	108	181	73	40.33%
TOTAL VISITS	108	181	73	40.33%
PROCEDURES				

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

	DEC 2017 ACTUAL	DEC 2016 ACTUAL	\$ VARIANCE	% VARIANCE	DEC 2017 YTD ACTUAL	DEC 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	188,287	186,961	1,325.42	1%	1,289,362	1,520,656	(231,293)	(15.21)%
CCDSC DENTAL SURGERY REV	188,287	186,961	1,325.42	1%	1,289,362	1,520,656	(231,293)	(15.21)%
TOTAL PATIENT REVENUE	9,414	9,348	(66.27)	(1)%	55,215	115,944	60,729	52.38%
DEDUCTIONS FROM REVENUE	9,414	9,348	(66.27)	(1)%	55,215	115,944	60,729	52.38%
DENTAL SURGERY RD	178,872	177,613	1,259.15	1%	1,234,147	1,404,712	(170,565)	(12.14)%
TOTAL DEDUCTIONS FROM REVENUE	0	0	0.00	0%	0	15	(15)	(100.00)%
NET PATIENT REVENUE	178,872	177,613	1,259.15	1%	1,234,147	1,404,727	(170,580)	(12.14)%
OTHER REVENUE	178,872	177,613	1,259.15	1%	1,234,147	1,404,727	(170,580)	(12.14)%
TOTAL NET OPERATING REVENUE	44,315	52,405	8,090.00	15%	321,909	304,277	(17,633)	(5.79)%
OPERATING EXPENSES	9,784	9,655	(129.33)	(1)%	56,166	46,691	(9,474)	(20.29)%
SALARIES AND WAGES	64,019	73,202	9,183.14	13%	487,188	579,158	91,970	15.88%
EMPLOYEE BENEFITS	14,100	25,435	11,335.18	45%	144,971	184,342	39,371	21.36%
PROFESSIONAL FEES	16,658	15,455	(1,203.12)	(8)%	89,972	104,849	14,876	14.19%
SUPPLIES	1,878	1,930	51.86	3%	11,322	11,382	60	0.53%
PURCHASED SERVICES	124	0	(123.64)	0%	742	0	(742)	
DEPRECIATION	0	0	0.00	0%	326	0	(326)	
RENTS AND LEASES	6,489	213	(6,276.90)	(2.954)%	37,332	43,800	6,468	14.77%
INSURANCE	157,367	178,295	20,927.19	12%	1,149,928	1,274,498	124,571	9.77%
OTHER EXPENSES	21,505	(681)	22,186.34	(3.256)%	84,219	130,228	(46,009)	(35.33)%
TOTAL OPERATING EXPENSE	833	833	0.00	0%	5,000	10,000	(5,000)	(50.00)%
NET INCOME FROM OPERATIONS	0	0	0.00	0%	0	0	0	0.00%
NON-OPERATING REVENUE	833	833	0.00	0%	5,000	10,000	(5,000)	(50.00)%
NON-OPERATING EXPENSE	0	0	0.00	0%	0	0	0	0.00%
NET NON-OPERATING INCOME	833	833	0.00	0%	5,000	10,000	(5,000)	(50.00)%
NET INCOME	22,338	152	22,186.34	14.599%	89,219	140,228	(51,009)	(36.38)%

**BLOSS MEMORIAL HEALTHCARE DISTRICT**

**Month of December 2017**

	<u>INCOME STATEMENT</u>	<u>\$ PER CASE</u>
	CCDSC	CCDSC
NUMBER OF CASES	<u>108</u>	<u>108</u>
NET PATIENT REVENUE	178,872	1,656
OTHER REVENUE	0	0
TOTAL NET OPERATING REVENUE	<u>178,872</u>	<u>1,656</u>
OPERATING EXPENSES		
SALARIES AND WAGES	44,315	410
EMPLOYEE BENEFITS	9,784	91
PROFESSIONAL FEES	64,019	593
SUPPLIES	14,100	131
PURCHASED SERVICES	15,658	145
DEPRECIATION	1,878	17
RENT	124	1
UTILITIES	0	0
INSURANCE	0	0
OTHER EXPENSES	6,489	60
TOTAL OPERATING EXPENSE	<u>156,367</u>	<u>1,448</u>
NET INCOME FROM OPERATIONS	22,505	208
NON-OPERATING REVENUE	<u>833</u>	
NET INCOME	<u><u>23,338</u></u>	<u><u>216</u></u>

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

**Auto Debits - Old Account**

Bank Fees	222.30
Transfer to CCDSC New Account	0.00
Transfer to Bloss	0.00

<b>Grand Total</b>	<b><u>222.30</u></b>
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**Central California Dental Surgery Center**

**Auto Debits - New Account**

Bank Fees	0.00
Transfer to Bloss for Payroll	137,191.25
Transfer to Bloss Account	0.00

<b>Grand Total</b>	<b><u>137,191.25</u></b>
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RUN DATE: 12/29/17  
 RUN TIME: 1506  
 RUN USER: COOKS

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

CCDSC  
 FROM 12/01/17 TO 12/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
12/04/17	002152	S0320	A SIMPLE SOLUTION	ISSUED	12/04/17	604.90	
12/04/17	002153	S0297	ALSCO, INC.	ISSUED	12/04/17	887.37	
12/04/17	002154	S0350	AT&T - CALNET 3	ISSUED	12/04/17	531.55	
12/04/17	002155	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	12/04/17	864.89	
12/04/17	002156	S0012	MAXDENT DENTAL SUPPLY, INC.	ISSUED	12/04/17	403.01	
12/04/17	002157	S0098	MERCED COUNTY - CASTLE AIRPORT	ISSUED	12/04/17	25.49	
12/04/17	002158	S0058	MULTIMEDICAL SYSTEMS	ISSUED	12/04/17	3266.25	
12/04/17	002159	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/04/17	1324.27	
12/11/17	002160	S0320	A SIMPLE SOLUTION	ISSUED	12/11/17	360.90	
12/11/17	002161	S0297	ALSCO, INC.	ISSUED	12/11/17	292.04	
12/11/17	002162	S0350	AT&T - CALNET 3	ISSUED	12/11/17	27.75	
12/11/17	002163	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	12/11/17	694.91	
12/11/17	002164	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/11/17	1711.01	
12/18/17	002165	S0035	AT&T	ISSUED	12/18/17	4.64	
12/18/17	002166	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	12/18/17	3082.60	
12/18/17	002167	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/18/17	3145.51	
12/18/17	002168	S0239	LOLA JEAN NEILS	ISSUED	12/18/17	845.00	
			REMITTED TO: OVERNIGHT HANDPIECE REPAIR				
12/18/17	002169	S0233	ZENITH INSURANCE COMPANY	ISSUED	12/18/17	601.00	
12/22/17	002170	S0297	ALSCO, INC.	ISSUED	12/22/17	599.29	
12/22/17	002171	S0317	HcBIntel	ISSUED	12/22/17	10841.05	
			REMITTED TO: HCBINTEL				
12/22/17	002172	S0012	MAXDENT DENTAL SUPPLY, INC.	ISSUED	12/22/17	168.22	
12/22/17	002173	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/22/17	2292.20	
12/22/17	002174	S0353	PHARMEDIUM SERVICES, LLC	ISSUED	12/22/17	152.33	
12/29/17	002175	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	12/29/17	1620.81	
12/29/17	002176	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	12/29/17	2060.55	
12/29/17	002177	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/29/17	115.81	
12/29/17	002178	S0054	OFFICE DEPOT (32544746)	ISSUED	12/29/17	445.13	
12/29/17	002179	S0346	SOMTHIN' FISHY	ISSUED	12/29/17	100.00	
12/29/17	002180	S0021	WESTCON MEDICAL	ISSUED	12/29/17	1510.32	
<b>TOTAL \$</b>						<b>38578.80</b>	

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

OPEN DENT	TOTAL	0 - 30	30 - 60	60 - 90	90 - 120	% < 60 DAYS	% > 90 DAYS
Jan-17	506,673	227,528	32,325	16,196	230,624	51.29%	45.52%
Feb-17	577,770	251,355	76,819	29,064	220,533	56.80%	38.17%
Mar-17	629,948	313,583	84,727	26,807	204,831	63.23%	32.52%
Apr-17	611,665	265,891	93,727	48,555	203,493	58.79%	33.27%
May-17	691,287	305,589	132,745	45,484	207,470	63.41%	30.01%
Jun-17	549,153	241,611	90,248	32,308	184,986	60.43%	33.69%
Jul-17	510,064	182,835	90,699	42,783	193,747	53.63%	37.98%
Aug-17	522,691	218,406	89,681	41,854	172,750	58.94%	33.05%
Sep-17	472,552	218,423	80,636	19,794	153,698	63.29%	32.53%
Oct-17	465,038	210,522	83,191	25,575	145,749	63.16%	31.34%
Nov-17	482,662	243,718	83,207	24,087	131,650	67.73%	27.28%
Dec-17	400,153	162,861	82,889	27,802	126,601	61.41%	31.64%
% OF TOTAL		40.70%	20.71%	6.95%	31.64%	0.00%	

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

	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	CHANGE Nov-17 Dec-17
OPEN DENT														
BEG BALANCE	543,005	474,924	506,673	577,770	629,948	611,665	691,287	549,153	510,064	522,691	472,552	465,038	482,662	17,625
CHARGES	186,961	300,756	296,368	341,271	288,263	313,687	260,025	188,291	222,734	221,721	220,464	247,867	188,287	59,580
PAYMENTS	(244,281)	(254,142)	(309,125)	(271,038)	(292,403)	(218,915)	(387,509)	(214,646)	(198,405)	(258,974)	(213,840)	(216,821)	(261,371)	44,550
ADJUSTMENTS	(10,761)	(14,865)	83,855	(18,056)	(14,144)	(15,150)	(14,651)	(12,734)	(11,702)	(12,886)	(14,137)	(13,421)	(9,425)	
NET IN(D)CREASE	(68,081)	31,749	71,098	52,178	(18,283)	79,822	(142,134)	(39,089)	12,627	(50,139)	(7,514)	17,625	(82,509)	(100,134)
END BALANCE	474,924	506,673	577,770	629,948	611,665	691,287	549,153	510,064	522,691	472,552	465,038	482,662	400,153	0.00
COLLECTION % *	95.78%	94.47%	137.22%	93.75%	95.39%	93.53%	96.36%	94.40%	94.43%	95.26%	93.80%	94.17%	96.52%	2.35
ADJUSTMENT %	4.22%	5.53%	-37.22%	6.25%	4.61%	6.47%	3.64%	5.60%	5.57%	4.74%	6.20%	5.83%	3.48%	-2.35
COLLECTION RATIO ** - NOT VALID	130.66%	84.50%	104.30%	79.42%	101.44%	69.79%	149.03%	114.00%	89.08%	116.80%	97.00%	87.47%	138.82%	0.51
DAYS IN A/R	66.30	64.69	66.32	60.42	58.79	67.43	57.97	61.58	71.66	68.71	64.34	63.65	56.07	-7.58

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

\*\*COLLECTION RATIO = PAYMENTS AS A % OF CURRENT CHARGES.

NOTE: DUE TO UNIDENTIFIED ERRORS WITHIN BOTH SYSTEMS, THE "DAYS IN A/R" DATA REPORTED ABOVE IS APPROXIMATE ONLY AT THIS TIME. FURTHER ANALYSIS AND POSSIBLE ASSISTANCE FROM THE SOFTWARE VENDORS MAY BE NECESSARY.

DENTAL SURGERY CENTER - ATWATER

MONTHLY BILLING BY INSURANCE

Administration

Dec-17

	NET	GROSS
<b>Anesthesia</b>		
*Denti-Cal	18,932.86	60,000.00
	<u>\$ 18,932.86</u>	<u>\$ 60,000.00</u>
<b>Dental Common</b>		
FLAT	2,237.00	2,299.00
*Denti-Cal	125,765.20	179,950.00
Ameritas Group Dental Claims	1,765.20	2,495.00
Anthem Blue Cross	2,265.40	2,411.00
DELTA DENTAL OF OHIO	2,435.20	2,752.00
	<u>\$ 134,468.00</u>	<u>\$ 189,907.00</u>
<b>Facility Fees</b>		
*Central California Alliance	19,571.59	118,770.00
*HPSJ Medi-cal	10,725.00	80,925.00
Anthem Blue Cross	2,075.00	2,075.00
Health Net Medi-cal	2,022.09	16,600.00
O/P Medi-cal	492.05	4,510.00
	<u>\$ 34,885.73</u>	<u>\$ 222,880.00</u>
	<b>\$ 188,286.59</b>	<b>\$ 472,787.00</b>

INSURANCE PAYMENTS		PATIENT PAYMENTS		ADJUSTMENTS		INSURANCE WRITEOFFS	
*Central	-22,275.53	3117	-398.00	DF-Contractual	-2,384.12	*Denti-Cal	-243.00
*Denti-Cal	-214,747.30	6789	-199.00	DP-Contractual	-5,248.95		
*HPSJ Medi-cal	-11,550.00	6790	-199.00	DA-Contractual	-1,548.75		
Adventist Health	-1,287.00	6788	-796.00				
Anthem Blue	-1,652.00						
Anthem	-1,462.00						
Health Net	-5,895.26						
O/P Medi-cal	-909.97						
	<u>-\$ 259,779.06</u>						
			<b>-\$ 1,592.00</b>		<b>-\$ 9,181.82</b>		

TOTAL ACCOUNTS RECEIVABLE	
Beginning A/R:	482,662.46
Net Charges:	188,286.59
Insurance Payments:	-259,779.06
Patient Payments:	-1,592.00
Adjustments:	-9,181.82
Writeoffs:	-243.00
<b>Total A/R:</b>	<b>\$ 400,153.17</b>

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

**December Financials**

Income Statement – **(blue)**

SIERRA KINGS DENTAL SURGERY CENTER  
MONTHLY OPERATING REPORT SUMMARY  
7210 SKDSC

	DEC 2017 ACTUAL	DEC 2016 ACTUAL	\$ VARIANCE	% VARIANCE	DEC 2017 YTD ACTUAL	DEC 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE								
DEDUCTIONS FROM REVENUE								
TOTAL DEDUCTIONS FROM REVENUE	0	0	0.00	0%	0	0	0	0.00%
NET PATIENT REVENUE	0	0	0.00	0%	0	0	0	0.00%
OTHER REVENUE			0.00	0%			0	0.00%
OPERATING EXPENSES								
PURCHASED SERVICES	375	375	0.00	0%	2,250	2,250	0	0.00%
DEPRECIATION	385	385	0.00	0%	2,309	2,309	0	0.00%
RENTS AND LEASES	19,007	18,913	(94.56)	(1)%	113,948	113,381	(567)	(0.50)%
UTILITIES	392	373	(18.54)	(5)%	2,567	2,341	(226)	(9.66)%
OTHER EXPENSES	1,222	1,192	(29.82)	(3)%	7,210	6,948	(262)	(3.78)%
TOTAL OPERATING EXPENSE	21,380	21,237	(142.92)	(1)%	128,284	127,229	(1,055)	(0.83)%
NET INCOME FROM OPERATIONS	(21,380)	(21,237)	(142.92)	1%	(128,284)	(127,229)	(1,055)	0.83%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(21,380)	(21,237)	(142.92)	1%	(128,284)	(127,229)	(1,055)	0.83%

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

**December Financial Statements:**

Balance Sheet (**yellow**)

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

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

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

April Check Detail (**goldenrod**)

A/R Aging (**white**)

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

Monthly Billing by Insurance (**green**)

RUN DATE: 01/22/18  
 RUN TIME: 0826  
 RUN USER: DAMEDA

Castle Family Health Centers GL \*\*LIVE\*\*

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

DEC 2017                      NOV 2017                      \$ CHANGE                      % CHANGE

ASSETS

CURRENT ASSETS

CASH AND EQUIVALENTS

CDSC CASH - NEW GENERAL CHK	66,381	225,317	(158,935)	(70.54)%
CDSC CASH - GENERAL CHECKING	159,085	88,400	70,685	79.96%
CDSC CASH - PETTY	300	300	0	0.00%
CDSC CASH - CHANGE FUNDS	100	100	0	0.00%

TOTAL CASH AND EQUIVALENTS	225,867	314,117	(88,250)	(28.09)%
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PATIENT ACCOUNTS RECEIVABLE

CDSC A/R OPENDENT	1,033,239	1,125,412	(92,173)	(8.19)%
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TOTAL PATIENT ACCOUNTS RECEIVABLE	1,033,239	1,125,412	(92,173)	(8.19)%
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ALLOWANCES

CDSC ALLOWANCE - OPENDENT	(863,394)	(862,942)	(452)	0.05%
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NET PATIENT ACCOUNTS RECEIVABLE	169,845	262,470	(92,625)	(35.29)%
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OTHER RECEIVABLES

ALLOWANCES FOR OTHER RECEIVABLES

INVENTORY

CDSC INVENTORY	37,322	52,986	(15,664)	(29.56)%
CDSC TAX ON INVENTORY ITMES	(4,391)	(3,838)	(554)	14.43%

TOTAL INVENTORY	32,931	49,149	(16,218)	(33.00)%
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PREPAID EXPENSES AND DEPOSITS

CDSC PREAPIED INS	3,500	3,500	0	0.00%
CDSC PREPAID RENT	61,331	61,331	0	0.00%
CDSC PREPAID EXPENSE - MANUAL	7,773	9,191	(1,418)	(15.43)%

TOTAL PREPAID EXPENSES AND DEPOSITS	72,603	74,021	(1,418)	(1.92)%
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TOTAL CURRENT ASSETS	501,246	699,757	(198,511)	(28.37)%
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NON-CURRENT ASSETS

PROPERTY, PLANT, AND EQUIPMENT



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Castle Family Health Centers GL \*\*LIVE\*\*

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

	DEC 2017	NOV 2017	\$ CHANGE	% CHANGE
CDSC EQUIPMENT - FIXED	88,850	88,850	0	0.00%
CDSC LEASEHOLD IMPROVEMENTS	96,752	96,752	0	0.00%
CDSC EQUIPMENT - MAJOR MOVABLE	327,951	327,951	0	0.00%
CDSC EQUIPMENT - MINOR	87,194	87,194	0	0.00%
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>	<b>600,747</b>	<b>600,747</b>	<b>0</b>	<b>0.00%</b>
ACCUMULATED DEPRECIATION				
CDSC ACCUM DEPREC BLDG IMPROV	(44,217)	(43,603)	(614)	1.41%
CDSC ACCUM DEPREC - FIXED EQUI	(64,407)	(64,069)	(338)	0.53%
CDSC ACCUM DEPEREC - MINOR	(67,759)	(66,883)	(876)	1.31%
CDSC ACCUM DEPREC MAJOR EQP	(304,195)	(302,181)	(2,015)	0.67%
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(480,578)</b>	<b>(476,735)</b>	<b>(3,843)</b>	<b>0.81%</b>
<b>NET PROPERTY, PLANT, AND EQUIPMENT</b>	<b>120,169</b>	<b>124,012</b>	<b>(3,843)</b>	<b>(3.10)%</b>
ASSETS LIMITED AS TO USE				
OTHER ASSETS				
<b>TOTAL ASSETS LIMITED AS TO USE</b>	<b>120,169</b>	<b>124,012</b>	<b>(3,843)</b>	<b>(3.10)%</b>
<b>TOTAL ASSETS</b>	<b>621,415</b>	<b>823,769</b>	<b>(202,354)</b>	<b>(24.56)%</b>
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
ACCOUNTS PAYABLE				
CDSC ACCOUNTS PAYABLE VENDORS	3,388	23,150	19,762	(85.37)%
CDSC AP ACCRUALS	12,589	11,576	(1,014)	8.76%
CDSC OTHER ACCOUNTS PAYABLE	31,736	29,299	(2,437)	8.32%
CDSC BLOSS PAYABLE	3,425,051	3,512,657	87,606	(2.49)%
<b>TOTAL ACCOUNTS PAYABLE</b>	<b>3,472,764</b>	<b>3,576,681</b>	<b>103,917</b>	<b>(2.91)%</b>

RUN DATE: 01/22/18  
 RUN TIME: 0826  
 RUN USER: DAMEDA

Castle Family Health Centers GL \*\*LIVE\*\*

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

	DEC 2017	NOV 2017	\$ CHANGE	% CHANGE
ACCRUED PAYROLL				
CDSC ACCRUED SALARY AND WAGES	21,081	31,202	10,122	(32.44)%
CDSC ACCRUED VACATION	15,690	17,096	1,405	(8.22)%
TOTAL ACCRUED PAYROLL	<u>36,771</u>	<u>48,298</u>	<u>11,527</u>	<u>(23.87)%</u>
OTHER CURRENT LIABILITIES				
CDSC DEFERRED REVENUE	5,000	5,833	833	(14.29)%
TOTAL OTHER CURRENT LIABILITIES	<u>(5,000)</u>	<u>(5,833)</u>	<u>833</u>	<u>(14.29)%</u>
INTERCORPORATE TRANSFERS	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL CURRENT LIABILITIES	3,514,535	3,630,813	116,278	(3.20)%
LONG TERM LIABILITIES	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES	3,514,535	3,630,813	116,278	(3.20)%
EQUITY	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
CAPITAL - CDSC BLOSS	(1,504,059)	(1,504,059)	0	0.00%
CAPTIAL - CDSC US DENTAL	(809,878)	(809,878)	0	0.00%
CURRENT YR NET INCOME (LOSS)	(579,183)	(493,107)	86,076	17.46%
TOTAL EQUITY	<u>(2,893,120)</u>	<u>(2,807,044)</u>	<u>86,076</u>	<u>3.07%</u>
TOTAL LIABILITIES AND EQUITY	621,415	823,769	202,354	(24.56)%

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

	DEC 2017 ACTUAL	NOV 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
OTHER / OP	133,511	190,010	(56,499)	(29.73)%
TOTAL PATIENT REVENUE	<u>133,511</u>	<u>190,010</u>	<u>(56,499)</u>	<u>(29.73)%</u>
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY REV DED	6,676	9,501	2,825	29.73%
TOTAL DEDUCTIONS FROM REVENUE	<u>6,676</u>	<u>9,501</u>	<u>2,825</u>	<u>29.73%</u>
NET PATIENT REVENUE	<u>126,835</u>	<u>180,509</u>	<u>(53,674)</u>	<u>(29.73)%</u>
OTHER OPERATING REVENUE				
CDESC A/P DISCOUNTS TAKEN	3	0	3	
TOTAL OTHER OPERATING REVENUE	<u>3</u>	<u>0</u>	<u>3</u>	
TOTAL NET OPERATING REVENUE	<u>126,839</u>	<u>180,509</u>	<u>(53,671)</u>	<u>(29.73)%</u>
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	9,325	9,653	329	3.40%
TECHNICAL AND SPECIALIST	3,649	3,682	32	0.88%
REGISTERED NURSE	13,863	17,215	3,352	19.47%
LICENSED VOCATIONAL NURSE	4,781	5,331	550	10.32%
MEDICAL ASSISTANTS	8,987	11,092	2,105	18.98%
CLERICAL	7,433	9,015	1,583	17.55%
TOTAL SALARIES	<u>48,038</u>	<u>55,989</u>	<u>7,951</u>	<u>14.20%</u>
BENEFITS				
FICA	3,791	4,211	420	9.98%
HEALTH INSURANCE	4,529	4,539	11	0.23%
WORKERS COMPENSATION	1,300	1,300	0	0.00%
OTHER BENEFITS	502	104	(398)	(381.73)%
TOTAL BENEFITS	<u>10,121</u>	<u>10,154</u>	<u>33</u>	<u>0.32%</u>
TOTAL SALARIES AND BENEFITS	<u>58,159</u>	<u>66,143</u>	<u>7,984</u>	<u>12.07%</u>

RUN DATE: 01/22/18  
 RUN TIME: 0826  
 RUN USER: DAMEDA

Castle Family Health Centers GL \*\*LIVE\*\*

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

	DEC 2017 ACTUAL	NOV 2017 ACTUAL	\$ VARIANCE	% VARIANCE
PROFESSIONAL FEES				
CONSULTING & MANAGEMENT	13,950	13,875	(75)	(0.54)%
ACCOUNTING / AUDIT	850	850	0	0.00%
OTHER CONTRACTED SERVICE	1,425	2,200	775	35.23%
ANESTHESIOLOGIST	23,720	36,390	12,670	34.82%
DENTIST	18,519	32,220	13,701	42.52%
TOTAL PROFESSIONAL FEES	58,463	85,534	27,071	31.65%
SUPPLIES				
DENTAL SUPPLIES	3,548	7,906	4,358	55.13%
PHARMACEUTICALS	11,286	1,345	(9,941)	(739.35)%
OTHER MEDICAL SUPPLIES	15,321	4,038	(11,283)	(279.42)%
FOOD	295	91	(204)	(224.53)%
LINEN	2,829	2,967	138	4.66%
OFFICE SUPPLIES	1,207	1,161	(46)	(3.93)%
INSTRUMENTS & MINOR EQUIPMENT	0	913	913	100.00%
OTHER MINOR EQUIPMENT	516	224	(292)	(130.22)%
OTHER NON-MEDICAL SUPPLIES	212	140	(73)	(51.82)%
INVENTORY ADJUSTMENTS	(7,211)	0	7,211	
FREIGHT ON PURCHASES	287	135	(152)	(111.95)%
SALES TAX AND VARIANCE	220	302	82	27.22%
TOTAL SUPPLIES	28,508	19,222	(9,287)	(48.32)%
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	1,905	3,715	1,810	48.72%
MANAGEMENT SERVICES	200	200	0	0.00%
OTHER PURCHASED SERVICES	17,202	15,911	(1,291)	(8.12)%
TOTAL PURCHASED SERVICES	19,307	19,826	519	2.62%
DEPRECIATION				
DEPREC-LEASEHOLD IMPROVEMENTS	614	614	0	0.00%
DEPREC-EQUIPMENT	3,229	3,230	0	0.00%
TOTAL DEPRECIATION	3,843	3,843	0	0.00%
RENTS AND LEASES				
RENTAL - BUILDING	31,938	31,938	0	0.00%
RENTAL - EQUIPMENT	152	152	0	0.00%
TOTAL RENTS AND LEASES	32,090	32,090	0	0.00%
UTILITIES				
ELECTRICITY	2,879	3,683	804	21.82%

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

	DEC 2017 ACTUAL	NOV 2017 ACTUAL	\$ VARIANCE	% VARIANCE
NATURAL GAS	742	568	(173)	(30.51)%
UTILITIES - OTHER	455	455	0	0.00%
<b>TOTAL UTILITIES</b>	<b>4,076</b>	<b>4,706</b>	<b>630</b>	<b>13.39%</b>
OTHER OPERATING EXPENSES				
MALPRACTICE INSURANCE	1,641	1,575	(66)	(4.17)%
INSURANCE	324	324	0	0.00%
TAX AND LICENSE	3,262	3,158	(105)	(3.31)%
OTHER UNASSIGEND COSTS	136	80	(56)	(70.62)%
TELEPHONE	793	918	125	13.61%
SUBSCRIPTIONS & DUES	624	0	(624)	
TRAVEL	1,452	540	(912)	(168.92)%
ADVERTISING	325	620	295	47.53%
OTHER EXPENSES	743	476	(267)	(56.16)%
<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>9,301</b>	<b>7,691</b>	<b>(1,611)</b>	<b>(20.94)%</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>213,748</b>	<b>239,054</b>	<b>25,307</b>	<b>10.59%</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(86,909)</b>	<b>(58,545)</b>	<b>(28,364)</b>	<b>48.45%</b>
NON-OPERATING REVENUES				
GRANT REVENUE	833	833	0	0.00%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>833</b>	<b>833</b>	<b>0</b>	<b>0.00%</b>
<b>NET NON-OPERATING INCOME</b>	<b>833</b>	<b>833</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>(86,076)</b>	<b>(57,712)</b>	<b>(28,364)</b>	<b>49.15%</b>
** STATISTICS **				
VISITS	71	115	44	38.26%

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

	DEC 2017 ACTUAL	DEC 2016 ACTUAL	\$ VARIANCE	% VARIANCE	DEC 2017 YTD ACTUAL	DEC 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	133,510.77	238,111.04	(104,600.27)	43.93%	2,941,580.07	4,062,762.58	(1,121,182.51)	(27.60)%
SELF PAY / OTHER	133,510.77	238,111.04	(104,600.27)	43.93%	2,941,580.07	4,062,762.58	(1,121,182.51)	(27.60)%
TOTAL PATIENT REVENUE	6,675.54	11,905.55	5,230.01	43.93%	186,253.86	303,122.41	116,868.55	38.55%
DEDUCTIONS FROM REVENUE	6,675.54	11,905.55	5,230.01	43.93%	186,253.86	303,122.41	116,868.55	38.55%
DENTAL SURGERY RD	126,835.23	226,205.49	(99,370.26)	43.93%	2,755,326.21	3,759,640.17	(1,004,313.96)	(26.71)%
NET PATIENT REVENUE	3.32	82.12	(78.80)	95.96%	(144.05)	1,062.31	(1,206.36)	(113.56)%
OTHER REVENUE	126,838.55	226,287.61	(99,449.06)	43.95%	2,755,182.16	3,760,702.48	(1,005,520.32)	(26.74)%
TOTAL OPERATING REVENUE	48,037.85	58,671.50	10,633.65	18.12%	709,886.04	717,386.66	7,500.62	1.05%
OPERATING EXPENSES	10,121.23	10,185.94	64.71	0.64%	120,191.23	112,085.47	(8,105.76)	(7.23)%
SALARIES AND WAGES	58,463.18	102,331.66	43,868.48	42.87%	1,254,151.63	1,598,306.39	344,154.76	21.53%
EMPLOYEE BENEFITS	28,508.40	41,713.93	13,205.53	31.66%	355,981.24	485,640.37	129,659.13	26.70%
PROFESSIONAL FEES	19,307.05	29,938.54	10,631.49	35.51%	303,877.47	348,086.49	44,209.02	12.70%
SUPPLIES	3,842.99	3,665.50	(177.49)	(4.84)%	45,156.23	45,504.12	347.89	0.76%
PURCHASED SERVICES	32,090.02	30,746.92	(1,343.10)	(4.37)%	380,899.04	369,058.50	(11,840.54)	(3.21)%
DEPRECIATION	4,075.77	3,588.03	(487.74)	(13.59)%	69,199.38	60,906.28	(8,293.10)	(13.62)%
RENTS AND LEASES	1,965.04	1,706.04	(259.00)	(15.18)%	21,753.75	20,375.77	(1,377.98)	(6.76)%
UTILITIES	7,336.39	2,469.01	(4,867.38)	(197.14)%	78,269.06	91,817.13	13,548.07	14.76%
INSURANCE	213,747.92	285,017.07	71,269.15	25.01%	3,339,365.07	3,849,167.18	509,802.11	13.24%
OTHER EXPENSES	(86,909.37)	(58,729.46)	(28,179.91)	(47.98)%	(584,182.91)	(88,464.70)	(495,718.21)	560.36%
TOTAL OPERATING EXPENSE	833.33	0.00	833.33	0.00%	4,999.98	0.00	4,999.98	0.00%
NET INCOME FROM OPERATIONS	833.33	0.00	833.33	0.00%	4,999.98	0.00	4,999.98	0.00%
NON-OPERATING REVENUE	833.33	0.00	833.33	0.00%	4,999.98	0.00	4,999.98	0.00%
NON-OPERATING EXPENSE	833.33	0.00	833.33	0.00%	4,999.98	0.00	4,999.98	0.00%
NET NON-OPERATING INCOME	(86,076.04)	(58,729.46)	(27,346.58)	(46.56)%	(579,182.93)	(88,464.70)	(490,718.23)	554.71%
NET INCOME	71.00	161.00	90.00	55.90%	1,971.00	2,871.00	900.00	31.35%

\*\* STATISTICS \*\*  
 VISITS

**BLOSS MEMORIAL HEALTHCARE DISTRICT**

**Month of December 2017**

	<u>INCOME STATEMENT</u>	<u>\$ PER CASE</u>
	CDSC	CDSC
NUMBER OF CASES	<u>71</u>	<u>71</u>
NET PATIENT REVENUE	126,835	1,786
OTHER REVENUE	<u>3</u>	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>126,839</u>	<u>1,786</u>
OPERATING EXPENSES		
SALARIES AND WAGES	48,038	677
EMPLOYEE BENEFITS	10,121	143
PROFESSIONAL FEES	58,463	823
SUPPLIES	28,508	402
PURCHASED SERVICES	19,307	272
DEPRECIATION	3,843	54
RENT	32,090	452
UTILITIES	4,076	57
INSURANCE	1,965	28
OTHER EXPENSES	<u>7,336</u>	<u>103</u>
TOTAL OPERATING EXPENSE	<u>213,748</u>	<u>3,011</u>
NET INCOME FROM OPERATIONS	(86,909)	(1,224)
NON-OPERATING REVENUE	<u>833</u>	
NET INCOME	<u>(86,076)</u>	<u>(1,212)</u>

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

**Auto Debits - Old Account**

Bank Fees 0.00

**Grand Total** 0.00

**Auto Debits - New Account**

Bank Fees 136.26

The Hartford - Automatic Payment 196.50

Midwest Insurance 1,300.00

**Grand Total** 1,632.76



RUN DATE: 12/29/17  
 RUN TIME: 1506  
 RUN USER: COOKS

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

CDSC  
 FROM 12/01/17 TO 12/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
12/04/17	005795	C0029	A SIMPLE SOLUTION INC.	ISSUED	12/04/17	298.65	
12/04/17	005796	C0067	ABM BUILDING SOLUTIONS, LLC	ISSUED	12/04/17	474.00	
12/04/17	005797	C0016	AIRGAS USA, LLC	ISSUED	12/04/17	1179.46	
12/04/17	005798	C0020	ALSCO	ISSUED	12/04/17	1105.50	
12/04/17	005799	C0066	CHARLIE'S DAY & NITE	ISSUED	12/04/17	322.43	
12/04/17	005800	C0053	CORTPASSI ENTERPRISES	ISSUED	12/04/17	833.00	
12/04/17	005801	C0055	ISING'S CULLIGAN/SAN JOAQUIN	ISSUED	12/04/17	36.00	
12/04/17	005802	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	12/04/17	82.48	
12/04/17	005803	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	12/04/17	2578.64	
12/04/17	005804	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/04/17	760.28	
12/04/17	005805	C0037	NUSMILE PEDIATRIC CROWNS (CDSC)	ISSUED	12/04/17	252.40	
12/04/17	005806	C0013	OFFICE DEPOT	ISSUED	12/04/17	317.23	
			REMITTED TO: OFFICE DEPOT (32544746)				
12/04/17	005807	C0032	PURCHASE POWER	ISSUED	12/04/17	245.17	
12/04/17	005808	C0017	SOMTHIN' FISHY	ISSUED	12/04/17	90.00	
12/04/17	005809	C0056	STOCKTON POLICE DEPARTMENT	ISSUED	12/04/17	26.00	
12/04/17	005810	C0007	WESTCON MEDICAL (CDSC)	ISSUED	12/04/17	962.76	
12/11/17	005811	C0029	A SIMPLE SOLUTION INC.	ISSUED	12/11/17	321.90	
12/11/17	005812	C0016	AIRGAS USA, LLC	ISSUED	12/11/17	455.04	
12/11/17	005813	C0035	CITY OF STOCKTON	ISSUED	12/11/17	275.73	
12/11/17	005814	C0045	CLARK PEST CONTROL	ISSUED	12/11/17	69.00	
			REMITTED TO: CLARK PEST CONTROL				
12/11/17	005815	C0040	DENOVO	ISSUED	12/11/17	1712.47	
12/11/17	005816	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/11/17	447.29	
12/11/17	005817	C0025	OPEN DENTAL SOFTWARE	ISSUED	12/11/17	198.00	
12/11/17	005818	C0092	PACIFIC STORAGE COMPANY	ISSUED	12/11/17	25.00	
			REMITTED TO: PACIFIC RECORDS MANAGEMENT (1207)				
12/11/17	005819	C0028	TPX COMMUNICATIONS	ISSUED	12/11/17	424.47	
12/13/17	005820	C0030	BLOSS MEMORIAL HEALTHCARE DISTRICT	ISSUED	12/13/17	203812.42	
12/13/17	005821	C0076	OFFICE OF STATEWIDE HEALTH PLANNING	ISSUED	12/13/17	200.00	
12/18/17	005822	C0030	BLOSS MEMORIAL HEALTHCARE DISTRICT	ISSUED	12/18/17	48853.29	
12/18/17	005823	C0067	ABM BUILDING SOLUTIONS, LLC	ISSUED	12/18/17	1591.85	
12/18/17	005824	C0020	ALSCO	ISSUED	12/18/17	4247.43	
12/18/17	005825	C0035	CITY OF STOCKTON	ISSUED	12/18/17	241.00	
12/18/17	005826	C0055	ISING'S CULLIGAN/SAN JOAQUIN	ISSUED	12/18/17	73.00	
12/18/17	005827	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	12/18/17	434.97	
12/18/17	005828	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/18/17	580.59	
12/18/17	005829	C0013	OFFICE DEPOT	ISSUED	12/18/17	58.63	
			REMITTED TO: OFFICE DEPOT (32544746)				
12/18/17	005830	C0032	PURCHASE POWER	ISSUED	12/18/17	37.58	
12/22/17	005831	C0067	ABM BUILDING SOLUTIONS, LLC	ISSUED	12/22/17	474.00	
12/22/17	005832	C0002	ADVANCED SECURITY TECHNOLOGIES	ISSUED	12/22/17	105.06	
			REMITTED TO: ADVANCED SECURITY TECHNOLOGIES				
12/22/17	005833	C0016	AIRGAS USA, LLC	ISSUED	12/22/17	1315.66	
12/22/17	005834	C0020	ALSCO	ISSUED	12/22/17	558.23	
12/22/17	005835	C0066	CHARLIE'S DAY & NITE	ISSUED	12/22/17	95.81	
12/22/17	005836	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	12/22/17	156.58	

RUN DATE: 12/29/17  
 RUN TIME: 1506  
 RUN USER: COOKS

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

CDSC  
 FROM 12/01/17 TO 12/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
12/22/17	005837	C0039	HcBInte1	ISSUED	12/22/17	7600.69	
12/22/17	005838	C0044	JIVE COMMUNICATIONS INC	ISSUED	12/22/17	462.33	
12/22/17	005839	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/22/17	115.81	
12/22/17	005840	C0087	SORAYA VELASQUEZ	ISSUED	12/22/17	220.34	
12/22/17	005841	C0012	VALLEY YELLOW PAGES	ISSUED	12/22/17	300.11	
12/22/17	005842	C0014	VANGUARD CLEANING SYSTEMS	ISSUED	12/22/17	1095.00	
12/29/17	005843	C0045	CLARK PEST CONTROL	ISSUED	12/29/17	69.00	
			REMITTED TO: CLARK PEST CONTROL				
12/29/17	005844	C0015	COMCAST (8155 60 067 0975070)	ISSUED	12/29/17	171.79	
12/29/17	005845	C0051	FIRST INSURANCE FUNDING CORP.	ISSUED	12/29/17	1640.70	
12/29/17	005846	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	12/29/17	10563.43	
12/29/17	005847	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	12/29/17	1879.05	
12/29/17	005848	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	12/29/17	320.97	
12/29/17	005849	C0013	OFFICE DEPOT	ISSUED	12/29/17	484.43	
			REMITTED TO: OFFICE DEPOT (32544746)				
12/29/17	005850	C0022	PGE (1178141465-8)	ISSUED	12/29/17	3620.91	
12/29/17	005851	C0057	QUANTUM LABS INC	ISSUED	12/29/17	1524.18	
<b>TOTAL \$</b>						<b>306397.74</b>	

RUN DATE: 12/29/17  
RUN TIME: 1508  
RUN USER: COOKS

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

OLDSDSC  
FROM 12/01/17 TO 12/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
12/13/17	001550	CBLOS	BLOSS/USDENTAL	ISSUED	12/13/17	110000.00	
TOTAL \$						110000.00	

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

	TOTAL	0 - 30	31 - 60	61 - 90	90 +	% < 60 DAYS
Jan-17	1,204,616	223,549	50,966	44,158	885,943	22.79%
Feb-17	1,259,223	269,682	57,752	32,399	899,391	26.00%
Mar-17	1,226,213	236,682	61,627	32,487	895,418	24.33%
Apr-17	1,270,454	265,666	77,354	29,735	897,700	27.00%
May-17	1,404,388	384,072	85,967	31,152	903,197	33.47%
Jun-17	1,151,212	189,532	65,556	23,411	872,713	22.16%
Jul-17	1,113,056	141,948	60,458	34,492	876,158	18.18%
Aug-17	1,113,332	158,605	57,839	28,515	868,374	19.44%
Sep-17	1,063,323	146,002	62,783	9,658	844,879	19.64%
Oct-17	1,097,298	181,554	64,527	10,960	840,257	22.43%
Nov-17	1,125,411	182,344	84,879	30,464	827,724	23.74%
Dec-17	1,033,239	123,571	65,768	31,245	812,655	18.32%
% OF TOTAL		11.96%	6.37%	3.02%	78.65%	

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

	Dec-16	Jan-17	Feb-17	Mar-17	Apr-14	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Nov-17 Dec-17 CHANGE
BEG BALANCE	1,293,461	1,134,114	1,204,616	1,259,223	1,226,213	1,270,454	1,404,388	1,151,212	1,113,056	1,113,332	1,063,323	1,097,298	1,125,412	
CHARGES	238,111	320,897	329,442	350,566	350,044	399,455	210,032	147,522	166,616	147,825	195,660	190,010	133,511	(56,499)
PAYMENTS LESS REFUNDI	(387,215)	(233,673)	(259,207)	(366,471)	(288,569)	(245,038)	(452,663)	(178,078)	(157,514)	(190,118)	(149,553)	(152,014)	(219,460)	67,446
ADJUSTMENTS	(10,243)	(16,722)	(15,627)	(17,105)	(17,233)	(20,483)	(10,545)	(7,601)	(8,825)	(7,717)	(12,132)	(9,882)	(6,223)	(3,659)
NET IN(DE)CREASE	(159,347)	70,502	54,608	(33,010)	44,242	133,934	(253,176)	(38,156)	276	(50,010)	33,975	28,114	(92,173)	
END BALANCE	1,134,114	1,204,616	1,259,223	1,226,213	1,270,454	1,404,388	1,151,212	1,113,056	1,113,332	1,063,323	1,097,298	1,125,412	1,033,239	(92,173)
COLLECTION % *	97.42%	93.32%	94.31%	95.54%	94.36%	92.29%	97.72%	95.91%	94.69%	96.10%	92.50%	93.90%	97.24%	3.35
ADJUSTMENT %	2.58%	6.68%	5.69%	4.46%	5.64%	7.71%	2.28%	4.09%	5.31%	3.90%	7.50%	6.10%	2.76%	-3.35
DAYS IN A/R ***	108.74	117.16	127.56	110.26	109.77	117.45	109.18	135.27	195.41	211.76	197.90	191.97	183.09	-8.87

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

\*\*\* 3 MONTH ROLLING AVERAGE CHARGES / LAST 3 MONTHS # WORKDAYS

DENTAL SURGERY CENTER - Stockton  
Administration

MONTHLY BILLING BY INSURANCE  
Dec-17

	NET	GROSS
<b>Anesthesia</b>		
*Denti-Cal	13,127.79	45,000.00
Northern Valley Indian Health	200.00	200.00
Premier Access Insurance	450.00	450.00
	<u>\$ 13,777.79</u>	<u>\$ 45,650.00</u>
<b>Dental Common</b>		
FLAT	199.00	199.00
*Denti-Cal	90,285.40	129,640.00
Delta Dental of California	4,087.80	4,846.00
Northern Valley Indian Health	1,225.40	1,945.00
Premier Access Insurance	105.00	150.00
	<u>\$ 95,902.60</u>	<u>\$ 136,780.00</u>
<b>Facility Fees</b>		
*California Health and Wellness	1,599.84	24,300.00
Anthem Blue Cross	2,435.00	2,435.00
Anthem Blue Cross Medi-cal	701.43	8,100.00
Contra Costa Health Plan	482.52	7,740.00
Health Net Medi-cal	304.04	4,230.00
HPSJ Medi-cal	12,675.00	80,925.00
Northern Valley Indian Health	550.00	550.00
O/P Medi-cal	1,984.21	32,760.00
Partnership Healthplan of California	3,098.34	45,450.00
	<u>\$ 23,830.38</u>	<u>\$ 206,490.00</u>
	<b>\$ 133,510.77</b>	<b>\$ 388,920.00</b>

INSURANCE PAYMENTS		PATIENT PAYMENTS		ADJUSTMENTS	
*California	-2,754.53	11146	-473.56	DF-Contractual	-1,652.85
*Denti-Cal	-180,685.05	20095	-398.00	DP-Contractual	-3,184.52
Anthem Blue	-1,665.87	19946	-796.00	DA-Contractual	-1,385.95
Delta Dental of	-2,174.40				
Health Net	-1,037.62		<b>-\$ 1,667.56</b>		<b>-\$ 6,223.32</b>
HPSJ Medi-cal	-21,775.00				
O/P Medi-cal	-2,511.70				
Partnership	-5,188.26				
	<b>-\$ 217,792.43</b>				

TOTAL ACCOUNTS RECEIVABLE	
Beginning A/R:	1,125,411.58
Net Charges:	133,510.77
Insurance Payments:	-217,792.43
Patient Payments:	-1,667.56
Adjustments:	-6,223.32
Writeoffs:	0.00
<b>Total A/R:</b>	<b>\$ 1,033,239.04</b>

## DENTAL CENTERS' COMPARISON

**BLOSS MEMORIAL HEALTHCARE DISTRICT  
DENTAL CENTER OPERATIONS COMPARISON  
CDSC & CCDSC  
12 Month Comparison Ending: December, 2017**

	INCOME STATEMENT		\$ PER CASE	
	CCDSC	CDSC	CCDSC	CDSC
NUMBER OF CASES	<u>2,266</u>	<u>1,971</u>	<u>2,266</u>	<u>1,971</u>
NET PATIENT REVENUE	2,972,645	2,755,326	1,312	1,398
OTHER REVENUE	98,201	(144)	0	0
TOTAL NET OPERATING REVENUE	<u>3,070,846</u>	<u>2,755,182</u>	<u>1,355</u>	<u>1,398</u>
OPERATING EXPENSES	658,531	709,886	291	360
SALARIES AND WAGES	119,290	120,191	53	61
EMPLOYEE BENEFITS	1,134,318	1,254,151	501	636
PROFESSIONAL FEES	342,195	355,982	151	181
SUPPLIES	202,024	303,878	89	154
PURCHASED SERVICES	22,901	45,156	10	23
DEPRECIATION	744	380,899	0	193
RENT	0	69,199	0	35
UTILITIES	326	21,754	0	11
INSURANCE	75,779	78,269	0	11
OTHER EXPENSES	2,556,106	3,339,365	33	40
TOTAL OPERATING EXPENSE	<u>514,740</u>	<u>(584,183)</u>	<u>1,128</u>	<u>1,694</u>
NET INCOME FROM OPERATIONS	<u>9,997</u>	<u>5,000</u>	<u>227</u>	<u>(296)</u>
NON-OPERATING REVENUE			<u>4</u>	<u>3</u>
NET INCOME	<u>524,737</u>	<u>(579,183)</u>	<u>232</u>	<u>(294)</u>



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

	INCOME STATEMENT			\$ PER CASE				
	CCDCS	CDSC	VARIANCE	% VAR	CCDCS	CDSC	VARIANCE	% VAR
NUMBER OF CASES	2,266	1,971	295	13.02%	2,266	1,971	295	13.02%
NET PATIENT REVENUE	2,972,645	2,755,326	217,319	7.31%	1,312	1,398	(86)	-6.56%
OTHER REVENUE	98,201	(144)	98,345	N/A	N/A	N/A	N/A	N/A
TOTAL NET OPERATING REVENUE	3,070,846	2,755,182	315,664	10.28%	1,355	1,398	(43)	-3.15%
OPERATING EXPENSES								
SALARIES AND WAGES	658,531	709,886	(51,356)	-7.80%	291	360	(70)	-23.93%
EMPLOYEE BENEFITS	119,290	120,191	(901)	-0.76%	53	61	(8)	-15.84%
PROFESSIONAL FEES	1,134,318	1,254,151	(119,833)	-10.56%	501	636	(136)	-27.11%
SUPPLIES	342,195	355,982	(13,787)	-4.03%	151	181	(30)	-19.60%
PURCHASED SERVICES	202,024	303,878	(101,855)	-50.42%	89	154	(65)	-72.93%
DEPRECIATION	22,901	45,156	(22,256)	-97.19%	10	23	(13)	-126.70%
RENT	744	380,899	(380,155)	N/A	0	193	(193)	N/A
UTILITIES	0	69,199	(69,199)	N/A	0	35	(35)	N/A
INSURANCE	326	21,754	(21,428)	N/A	0	11	(11)	N/A
OTHER EXPENSES	75,779	78,269	(2,490)	-3.29%	33	40	(6)	-18.74%
TOTAL OPERATING EXPENSE	2,556,106	3,339,365	(783,259)	-30.64%	1,128	1,694	(566)	-50.20%
NET INCOME FROM OPERATIONS	514,740	(584,183)	1,098,924	213.49%	227	(296)	524	230.48%
NON-OPERATING REVENUE	9,997	5,000	4,997	0.00%	4	3	2	0.00%
NET INCOME	524,737	(579,183)	1,103,921	210.38%	232	(294)	525	226.90%

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

	INCOME STATEMENT		\$ PER CASE
	CCDSC	CDSC	
NUMBER OF CASES	<u>108</u>	<u>71</u>	<u>71</u>
NET PATIENT REVENUE	178,872	126,835	1,786
OTHER REVENUE	0	3	N/A
TOTAL NET OPERATING REVENUE	<u>178,872</u>	<u>126,839</u>	<u>1,786</u>
OPERATING EXPENSES			
SALARIES AND WAGES	44,315	48,038	677
EMPLOYEE BENEFITS	9,784	10,121	143
PROFESSIONAL FEES	64,019	58,463	823
SUPPLIES	14,100	28,508	402
PURCHASED SERVICES	15,658	19,307	272
DEPRECIATION	1,878	3,843	54
RENT	124	32,090	452
UTILITIES	0	4,076	57
INSURANCE	0	1,965	28
OTHER EXPENSES	6,489	7,336	103
TOTAL OPERATING EXPENSE	<u>156,367</u>	<u>213,748</u>	<u>3,011</u>
NET INCOME FROM OPERATIONS	22,505	(86,909)	(1,224)
NON-OPERATING REVENUE	<u>833</u>	<u>833</u>	<u>0</u>
NET INCOME	<u>23,338</u>	<u>(86,076)</u>	<u>(1,212)</u>

**DECEMBER PAYROLL, ELECTRONIC PAYMENTS  
& CHECK REGISTER**

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

Payroll				\$134,162.25
<b>Total Payroll</b>				<u><u>\$134,162.25</u></u>

Accounts Payable:

A/P Checks	Bloss		<u>\$110,108.62</u>	<u>\$110,108.62</u>
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Auto Debits			\$144.34	
Electronic Payments to Payroll for Payroll People Adj			\$300.00	
Electronic Payments to Castle on Payable			\$0.00	
Total Auto Debits and Electronic Transfers			<u>\$444.34</u>	<u>\$444.34</u>

Electronic Payments - ACH			<u>\$177,199.40</u>	<u>\$177,199.40</u>
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<b>Total Accounts Payable</b>				<u><u>\$287,752.36</u></u>
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<b>Grand Total Disbursements</b>				<u><u>\$421,914.61</u></u>
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<b>BLOSS</b>	<b>Payroll Disbursements for</b>		<b>December-17</b>
	<b>Payroll dated</b>		
<b>Earnings</b>	12/05/17	12/20/17	Total
Regular			-
Overtime			-
Vacation			-
Sick			-
Holiday			-
Salary	4,125.00	4,125.00	8,250.00
Double Time			-
Call In			-
On Call			-
Other			-
			-
CCDSC Surgery Center	29,240.39	24,168.35	53,408.74
CDSC Surgery Center	28,993.72	30,704.37	59,698.09
			-
<b>Total</b>	<b>62,359.11</b>	<b>58,997.72</b>	<b>121,356.83</b>
			-
<b>Deductions</b>			-
FICA (+)	4,751.58	4,494.35	9,245.93
Insurance (-)	(930.28)	(872.78)	(1,803.06)
Emp Deduction(-)/Reimb(+)	3,220.70	1,242.63	4,463.33
Christmas Fund (-)	(20.00)	-	(20.00)
Process Fee (+)	421.84	497.38	919.22
			-
<b>Total</b>	<b>7,443.84</b>	<b>5,361.58</b>	<b>12,805.42</b>
			-
			-
<b>Net Payroll</b>	<b>\$ 69,802.95</b>	<b>\$ 64,359.30</b>	<b>134,162.25</b>

RUN DATE: 12/29/17  
 RUN TIME: 1506  
 RUN USER: COOKS

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

C  
 FROM 12/01/17 TO 12/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
12/04/17	037561	B0223	BEVERLY YI ZHANG HONG	ISSUED	12/04/17	6992.20	
12/04/17	037562	B0060	GLENN ARNOLD	ISSUED	12/04/17	300.00	
			REMITTED TO: ARNOLD, GLENN				
12/04/17	037563	B0109	KORY BILLINGS	ISSUED	12/04/17	300.00	
12/04/17	037564	B0132	CLARK PEST CONTROL	ISSUED	12/04/17	558.00	
12/04/17	037565	B0153	GEIL ENTERPRISES INC.	ISSUED	12/04/17	2948.40	
12/04/17	037566	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	12/04/17	156.59	
12/04/17	037567	B0016	GUARDCO SECURITY SERVICES	ISSUED	12/04/17	9225.00	
12/04/17	037568	B0225	HOFFMAN SECURITY	ISSUED	12/04/17	558.00	
12/04/17	037569	B0038	KINGS VIEW WEC	ISSUED	12/04/17	460.00	
12/04/17	037570	B0059	LLOYD WEAVER	ISSUED	12/04/17	300.00	
12/04/17	037571	K0003	M-D VENTURES	ISSUED	12/04/17	19007.11	
12/04/17	037572	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	12/04/17	3191.13	
12/04/17	037573	B0091	OFFICE DEPOT	ISSUED	12/04/17	5702.17	
			REMITTED TO: OFFICE DEPOT (32544746)				
12/04/17	037574	B0064	PETERSON, ALFONSE	ISSUED	12/04/17	200.00	
12/04/17	037575	B0061	ROSALIE HEPNER	ISSUED	12/04/17	300.00	
12/11/17	037576	B0072	BETA HEALTHCARE GROUP	ISSUED	12/11/17	2846.42	
12/11/17	037577	K0035	CITY OF PARLIER	ISSUED	12/11/17	214.86	
12/11/17	037578	B0132	CLARK PEST CONTROL	ISSUED	12/11/17	299.00	
12/11/17	037579	B0043	INSIGHT EMPLOYEE ASSISTANCE PRGRM	ISSUED	12/11/17	58.86	
12/11/17	037580	K0034	JOE S RODRIGUEZ	ISSUED	12/11/17	375.00	
12/11/17	037581	B0133	MERCED/MODESTO COMMERCIAL SWEEPERS	ISSUED	12/11/17	240.00	
12/11/17	037582	B0014	PG&E (4705482162-5)	ISSUED	12/11/17	3715.30	
12/11/17	037583	B0042	RALPH TEMPLE	ISSUED	12/11/17	2925.00	
12/11/17	037584	K0057	SOCAL GAS (090 828 6930 7)	ISSUED	12/11/17	16.27	
12/11/17	037585	B0102	THE HARTFORD	ISSUED	12/11/17	211.40	
12/11/17	037586	B0013	WEST COAST GAS CO, INC.	ISSUED	12/11/17	3778.19	
12/11/17	037587	B0015	WINTON, WATER & SANITARY DISTRICT	ISSUED	12/11/17	72.80	
12/18/17	037588	B0131	AAA NORTHERN CALIFORNIA, NEVADA	ISSUED	12/18/17	119.00	
12/18/17	037589	B0037	CARDMEMBER SERVICE-4798510044371793	ISSUED	12/18/17	1794.41	
12/18/17	037590	B0027	CITY OF ATWATER (010448-000)	ISSUED	12/18/17	766.56	
12/18/17	037591	B0134	CITY OF ATWATER (020161-000)	ISSUED	12/18/17	654.34	
12/18/17	037592	B0132	CLARK PEST CONTROL	ISSUED	12/18/17	299.00	
12/18/17	037593	B0100	FEDEX	ISSUED	12/18/17	11.70	
12/18/17	037594	B0241	HIGGS, FLETCHER & MACK LLP	ISSUED	12/18/17	330.00	
12/18/17	037595	B0025	MERCED IRRIGATION DISTRICT	ISSUED	12/18/17	246.04	
12/18/17	037596	B0026	MERCED IRRIGATION DISTRICT	ISSUED	12/18/17	19028.40	
12/18/17	037597	B0226	NONSTOP ADMIN. & INS. SRVCS, INC.	ISSUED	12/18/17	8140.00	
12/18/17	037598	B0039	VALERO MARKETING AND SUPPLY CO.	ISSUED	12/18/17	281.87	
12/19/17	037599	B0223	BEVERLY YI ZHANG HONG	ISSUED	12/19/17	4208.60	
12/22/17	037600	B0144	BLUELINE RENTAL, LLC	ISSUED	12/22/17	278.63	
12/22/17	037601	B0148	DMV RENEWAL	ISSUED	12/22/17	209.00	
12/22/17	037602	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	12/22/17	360.83	
12/22/17	037603	B0038	KINGS VIEW WEC	ISSUED	12/22/17	2018.00	
12/22/17	037604	B0218	JOHN P. NIEMOTKA	ISSUED	12/22/17	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				

RUN DATE: 12/29/17  
 RUN TIME: 1506  
 RUN USER: COOKS

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

C  
 FROM 12/01/17 TO 12/31/17

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
12/28/17	037605	B0240	GUZMAN CUSTOM WELDING	ISSUED	12/28/17	800.00	
12/29/17	037606	B0199	ANTHEM BLUE CROSS L AND H	ISSUED	12/29/17	1687.56	
12/29/17	037607	B0060	GLENN ARNOLD	ISSUED	12/29/17	400.00	
			REMITTED TO: ARNOLD, GLENN				
12/29/17	037608	B0109	KORY BILLINGS	ISSUED	12/29/17	300.00	
12/29/17	037609	B0052	BLUE SHIELD OF CALIFORNIA	ISSUED	12/29/17	195.30	
12/29/17	037610	B0100	FEDEX	ISSUED	12/29/17	25.70	
12/29/17	037611	B0030	HD SUPPLY FACILITIES MAINTENANCE	ISSUED	12/29/17	311.58	
12/29/17	037612	B0225	HOFFMAN SECURITY	ISSUED	12/29/17	558.00	
12/29/17	037613	B0059	LLOYD WEAVER	ISSUED	12/29/17	100.00	
12/29/17	037614	B0212	JAVIER MENDOZA	ISSUED	12/29/17	105.00	
			REMITTED TO: NATURAL GARDENS				
12/29/17	037615	B0064	PETERSON, ALFONSE	ISSUED	12/29/17	200.00	
12/29/17	037616	B0018	PG&E (0665563335-9)	ISSUED	12/29/17	212.70	
12/29/17	037617	B0021	PG&E (1384254881-3)	ISSUED	12/29/17	396.44	
12/29/17	037618	B0019	PG&E (1832229927-4)	ISSUED	12/29/17	9.74	
12/29/17	037619	B0020	PG&E (1873896591-4)	ISSUED	12/29/17	202.45	
12/29/17	037620	K0044	PG&E (8300477674-2)	ISSUED	12/29/17	167.80	
12/29/17	037621	B0061	ROSALIE HEPPNER	ISSUED	12/29/17	300.00	
12/29/17	037622	B0200	UPS	ISSUED	12/29/17	38.27	
<b>TOTAL \$</b>						<b>110108.62</b>	

Bloss Memorial Healthcare District  
December-17

**Bloss Electronic Transfers**

**Bloss Auto Debits**

Bank Fees

144.34

**Total**

144.34

Electronic Payments to Castle on Payable

0.00

Electronic Payments to Payroll for Payroll People Adj

300.00

**Total**

300.00

**Grand Total**

444.34



RUN DATE: 12/29/17  
RUN TIME: 1457  
RUN USER: COOKS

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

PAGE 1

C  
FROM D113099 TO D113595

PMT NUM	DATE	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED	VOIDED
D113105	12/04/17	B0149	SUNG Y. CHO DDS, INC.	DIRECTD	12/04/17	19561.50	
D113106	12/04/17	B0178	CHRISTOPHER CHIU, D.D.S., INC.	DIRECTD	12/04/17	15520.00	
D113107	12/04/17	B0213	WONIL EDWARD JUNG DDS, INC.	DIRECTD	12/04/17	9000.00	
D113108	12/04/17	B0219	KAREN ANN DROSDIK	DIRECTD	12/04/17	10074.40	
D113109	12/04/17	B0221	CHRISTINA BAEK, DDS, PC	DIRECTD	12/04/17	12100.00	
D113110	12/04/17	B0222	FUTURE HEALTH SERVICES, LLC	DIRECTD	12/04/17	7500.00	
D113112	12/04/17	B0224	PERRY SOLOMON	DIRECTD	12/04/17	5000.00	
D113504	12/19/17	B0149	SUNG Y. CHO DDS, INC.	DIRECTD	12/19/17	13330.00	
D113505	12/19/17	B0178	CHRISTOPHER CHIU, D.D.S., INC.	DIRECTD	12/19/17	17080.00	
D113506	12/19/17	B0213	WONIL EDWARD JUNG DDS, INC.	DIRECTD	12/19/17	12000.00	
D113507	12/19/17	B0219	KAREN ANN DROSDIK	DIRECTD	12/19/17	9088.60	
D113508	12/19/17	B0221	CHRISTINA BAEK, DDS, PC	DIRECTD	12/19/17	4500.00	
D113509	12/19/17	B0222	FUTURE HEALTH SERVICES, LLC	DIRECTD	12/19/17	7500.00	
D113595	12/29/17	C0001	OMNI MEDICAL PROPERTIES	DIRECTD	12/29/17	34944.90	
TOTAL \$						177199.40	