

**CENTRAL CALIFORNIA DENTAL SURGERY CENTER (CCDSC)
Period Ended September 2017**

September 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 CCDCS
 D. THOMPSON

	SEP 2017 ACTUAL	AUG 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
CCDCS DENTAL SURGERY REV	221,721	222,734	(1,013)	(0.45)%
TOTAL PATIENT REVENUE	<u>221,721</u>	<u>222,734</u>	<u>(1,013)</u>	<u>(0.45)%</u>
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY RD	11,086	7,469	(3,617)	(48.43)%
TOTAL DEDUCTIONS FROM REVENUE	<u>11,086</u>	<u>7,469</u>	<u>(3,617)</u>	<u>(48.43)%</u>
NET PATIENT REVENUE	<u>210,635</u>	<u>215,265</u>	<u>(4,630)</u>	<u>(2.15)%</u>
OTHER OPERATING REVENUE	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL NET OPERATING REVENUE	<u><u>210,635</u></u>	<u><u>215,265</u></u>	<u><u>(4,630)</u></u>	<u><u>(2.15)%</u></u>
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	8,987	10,006	1,019	10.19%
TECHNICAL AND SPECIALIST	4,753	3,907	(845)	(21.64)%
REGISTERED NURSE	17,065	14,463	(2,603)	(17.99)%
LISCENSED VOCATIONAL NURSE	4,428	4,621	194	4.19%
MEDICAL ASSISTANTS	14,007	15,598	1,591	10.20%
CLERICAL	7,838	8,642	804	9.30%
VACATION EXPENSE	(727)	930	1,657	178.14%
TOTAL SALARIES	<u>56,351</u>	<u>58,167</u>	<u>1,816</u>	<u>3.12%</u>
BENEFITS				
FICA	4,347	4,438	91	2.05%
HEALTH INSURANCE	3,718	3,680	(38)	(1.04)%
WORKERS COMPENSATION	(303)	601	904	150.42%
TOTAL BENEFITS	<u>7,763</u>	<u>8,720</u>	<u>957</u>	<u>10.97%</u>
TOTAL SALARIES AND BENEFITS	<u><u>64,113</u></u>	<u><u>66,886</u></u>	<u><u>2,773</u></u>	<u><u>4.15%</u></u>
PROFESSIONAL FEES				
CONSULTING & MANAGEMENT	12,500	12,900	400	3.10%

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

	SEP 2017 ACTUAL	AUG 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REGISTRY NURSING	0	261	261	100.00%
OTHER CONTRACTED SERVICE	1,746	2,183	437	20.02%
ANESTHESIOLOGIST	37,110	38,940	1,830	4.70%
DENTIST	29,676	31,876	2,200	6.90%
TOTAL PROFESSIONAL FEES	81,032	86,160	5,128	5.95%
SUPPLIES				
DENTAL SUPPLIES	7,178	13,830	6,652	48.10%
MEDICAL GASES	488	474	(14)	(2.89)%
PHARMACEUTICALS	4,556	5,183	627	12.09%
OTHER MEDICAL SUPPLIES	8,075	13,893	5,817	41.87%
FOOD	0	104	104	100.00%
LINEN	1,022	1,426	404	28.30%
CLEANING SUPPLIES	101	101	0	0.00%
OFFICE SUPPLIES	896	582	(315)	(54.09)%
EMPLOYEE APPAREL	979	1,191	212	17.83%
INSTRUMENTS & MINOR EQUIPMENT	4,170	0	(4,170)	
OTHER MINOR EQUIPMENT	(21)	37	59	157.08%
OTHER NON-MEDICAL SUPPLIES	665	510	(155)	(30.35)%
INVENTORY ADJUSTMENTS	299	0	(299)	
FREIGHT ON PURCHASES	116	227	111	48.85%
GROSS VARIANCE	1	1	0	(70.21)%
SALES TAX AND VARIANCE	117	30	(87)	(295.93)%
TOTAL SUPPLIES	28,642	37,587	8,945	23.80%
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	688	1,222	534	43.72%
MANAGEMENT SERVICES	200	200	0	0.00%
OTHER PURCHASED SERVICES	15,220	11,840	(3,380)	(28.55)%
TOTAL PURCHASED SERVICES	16,108	13,262	(2,846)	(21.46)%
DEPRECIATION				
DEPREC - LAND & IMPROVEMENTS	100	100	0	0.00%
DEPREC-LEASEHOLD IMPROVEMENTS	15	15	0	0.00%
DEPREC-EQUIPMENT	1,764	1,763	0	0.00%
TOTAL DEPRECIATION	1,878	1,878	0	0.00%
RENTS AND LEASES				
RENTAL - EQUIPMENT	124	124	0	0.00%
TOTAL RENTS AND LEASES	124	124	0	0.00%

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

SEP 2017 AUG 2017
 ACTUAL ACTUAL \$ VARIANCE % VARIANCE

UTILITIES

OTHER OPERATING EXPENSES

TAX AND LICENSE	0	835	835	100.00%
OTHER UNASSIGEND COSTS	133	66	(67)	(100.80)%
TELEPHONE	4	400	396	98.99%
SUBSCRIPTIONS & DUES	39	39	0	0.00%
TRAVEL	3,486	3,860	374	9.68%
ADVERTISING	531	479	(52)	(10.79)%
OTHER EXPENSES	500	500	0	0.00%
CONTINGENCY EXP	1,000	1,000	0	0.00%

TOTAL OTHER OPERATING EXPENSE 5,693 7,179 1,486 20.70%

TOTAL OPERATING EXPENSE 197,590 213,076 15,486 7.27%

NET INCOME FROM OPERATIONS 13,045 2,189 10,856 495.94%

NON-OPERATING REVENUES

GRANT REVENUE 833 833 0 0.00%

TOTAL NON-OPERATING REVENUE 833 833 0 0.00%

NET INCOME BEFORE ALLOCATION OF OVERHEAD 13,878 3,022 10,856 359.20%

ALLOCATIONS

ALLOCATION - SQ FT 5,509 5,518 9 0.17%

ALLOCATION - SALARY 476 635 159 25.00%

TOTAL ALLOCATIONS 5,985 6,153 168 2.73%

NET INCOME AFTER ALLOCATION OF OVERHEAD 7,894 (3,130) 11,024 (352.18)%

STATISTICS

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

	SEP 2017 ACTUAL	AUG 2017 ACTUAL	\$ VARIANCE	% VARIANCE
--	--------------------	--------------------	-------------	------------

LABOR STSTISTICS				
PRODUCTIVE HOURS	1,934	2,161	228	10.54%
NON-PRODUCTIVE HOURS	338	233	(105)	(44.89)%
TOTAL PAID HOURS	<u>2,272</u>	<u>2,395</u>	<u>123</u>	<u>5.14%</u>
VISITS				
OTHER VISITS	163	172	9	5.23%
TOTAL VISITS	<u>163</u>	<u>172</u>	<u>9</u>	<u>5.23%</u>
PROCEDURES				

BLOSS MEMORIAL HEALTHCARE DISTRICT

Month of September 2017

	<u>INCOME STATEMENT</u>	<u>\$ PER CASE</u>
	CCDSC	CCDSC
NUMBER OF CASES	<u>163</u>	<u>163</u>
NET PATIENT REVENUE	210,636	1,292
OTHER REVENUE	0	0
TOTAL NET OPERATING REVENUE	<u>210,636</u>	<u>1,292</u>
OPERATING EXPENSES		
SALARIES AND WAGES	56,351	346
EMPLOYEE BENEFITS	7,763	48
PROFESSIONAL FEES	81,032	497
SUPPLIES	28,642	176
PURCHASED SERVICES	16,108	99
DEPRECIATION	1,878	12
RENT	124	1
UTILITIES	0	0
INSURANCE	0	0
OTHER EXPENSES	5,693	35
TOTAL OPERATING EXPENSE	<u>197,591</u>	<u>1,212</u>
NET INCOME FROM OPERATIONS	13,045	80
NON-OPERATING REVENUE	<u>833</u>	
NET INCOME	<u><u>13,878</u></u>	<u><u>85</u></u>

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

Auto Debits - Old Account

Bank Fees	132.95
Transfer to CCDSC New Account	85,000.00
Transfer to Bloss	0.00

Grand Total 85,132.95

Central California Dental Surgery Center

Auto Debits - New Account

Bank Fees	0.00
Transfer to Bloss for Payroll	153,452.63
Transfer to Laif Account	0.00

Grand Total 153,452.63

RUN DATE: 09/29/17
 RUN TIME: 1021
 RUN USER: COOKS

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

CCDSC
 FROM 09/01/17 TO END

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
09/06/17	002075	S0297	ALSCO, INC.	ISSUED	09/06/17	265.33	
09/06/17	002076	S0350	AT&T - CALNET 3	ISSUED	09/06/17	54.94	
09/06/17	002077	S0008	DENOVO	ISSUED	09/06/17	1800.63	
09/06/17	002078	S0234	ELITECARE MEDICAL STAFFING, INC.	ISSUED	09/06/17	261.00	
09/06/17	002079	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	09/06/17	4240.65	
09/06/17	002080	S0012	MAXDENT DENTAL SUPPLY, INC.	ISSUED	09/06/17	140.18	
09/06/17	002081	S0098	MERCED COUNTY - CASTLE AIRPORT	ISSUED	09/06/17	25.49	
09/06/17	002082	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	09/06/17	694.06	
09/13/17	002083	S0350	AT&T - CALNET 3	ISSUED	09/13/17	111.00	
09/13/17	002084	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	09/13/17	2547.41	
09/20/17	002085	S0297	ALSCO, INC.	ISSUED	09/20/17	545.03	
09/20/17	002086	S0033	AT&T	ISSUED	09/20/17	53.64	
09/20/17	002087	S0035	AT&T	ISSUED	09/20/17	4.64	
09/20/17	002088	S0317	HcBInte1	ISSUED	09/20/17	9920.25	
			REMITTED TO: HCBINTEL				
09/20/17	002089	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	09/20/17	2106.77	
09/20/17	002090	S0338	NUSMILE PEDIATRIC CROWNS	ISSUED	09/20/17	634.60	
09/20/17	002091	S0054	OFFICE DEPOT (32544746)	ISSUED	09/20/17	174.30	
09/20/17	002092	S0255	VALLEY YELLOW PAGES	ISSUED	09/20/17	429.00	
09/20/17	002093	S0233	ZENITH INSURANCE COMPANY	ISSUED	09/20/17	601.00	
09/26/17	002094	S0297	ALSCO, INC.	ISSUED	09/26/17	282.90	
09/26/17	002095	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	09/26/17	2049.63	
09/26/17	002096	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	09/26/17	13.01	
09/26/17	002097	S0054	OFFICE DEPOT (32544746)	ISSUED	09/26/17	611.71	
TOTAL \$						27567.17	

**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
Oct-16	533,146	172,192	53,172	14,951	292,832	0	54.93%
Nov-16	543,005	183,532	37,554	20,293	301,626	0	55.55%
Dec-16	474,924	133,830	35,952	15,194	289,948	0	61.05%
Jan-17	506,673	227,528	32,325	16,196	230,624	0	45.52%
Feb-17	577,770	251,355	76,819	29,064	220,533	0	38.17%
Mar-17	629,948	313,583	84,727	26,807	204,831	0	32.52%
Apr-17	611,665	265,891	93,727	48,555	203,493	0	33.27%
May-17	691,287	305,589	132,745	45,484	207,470	0	30.01%
Jun-17	549,153	241,611	90,248	32,308	184,986	0	33.69%
Jul-17	510,064	182,835	90,699	42,783	193,747	0	37.98%
Aug-17	522,691	218,406	89,681	41,854	172,750	0	33.05%
Sep-17	472,552	218,423	80,636	19,794	153,698	0	32.53%
% OF TOTAL		46.22%	17.06%	4.19%	32.53%	0.00%	

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

	CHANGE											
	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17
OPEN DENT												
BEG BALANCE	583,485	533,146	543,005	474,924	506,673	577,770	629,948	611,665	691,287	549,153	510,064	522,691
CHARGES	239,252	232,815	186,961	300,756	296,368	341,271	288,263	313,687	260,025	188,291	222,734	221,721
PAYMENTS	(276,351)	(208,328)	(244,281)	(254,142)	(309,125)	(271,038)	(292,403)	(218,915)	(387,509)	(214,646)	(198,405)	(258,974)
ADJUSTMENTS	(13,240)	(14,629)	(10,761)	(14,865)	83,855	(18,056)	(14,144)	(15,150)	(14,651)	(12,734)	(11,702)	(12,886)
NET IN(DE)CREASE	(50,338)	9,859	(68,081)	31,749	71,098	52,178	(18,283)	79,622	(142,134)	(39,089)	12,627	(50,139)
END BALANCE	533,146	543,005	474,924	506,673	577,770	629,948	611,665	691,287	549,153	510,064	522,691	472,552
COLLECTION % *	95.43%	93.44%	95.78%	94.47%	137.22%	93.75%	95.39%	93.53%	96.36%	94.40%	94.43%	95.26%
ADJUSTMENT %	4.57%	6.56%	4.22%	5.53%	-37.22%	6.25%	4.61%	6.47%	3.64%	5.60%	5.57%	4.74%
COLLECTION RATIO ** - NOT VALID	115.51%	89.48%	130.66%	84.50%	104.30%	79.42%	101.44%	69.79%	149.03%	114.00%	89.08%	116.80%
DAYS IN A/R	60.54	65.96	66.30	64.69	66.32	60.42	58.79	67.43	57.97	61.58	71.66	68.71

*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

Sep-17

	NET	GROSS
Anesthesia		
*Denti-Cal	19,982.91	84,000.00
	<u>\$ 19,982.91</u>	<u>\$ 84,000.00</u>
Dental Common		
FLAT	3,674.00	3,777.00
*Denti-Cal	135,908.00	264,320.00
Aetna	1,300.00	1,300.00
Cigna	1,740.00	1,740.00
Delta Dental of California	2,045.00	2,045.00
The Lincoln National Life Insurance Company	2,555.00	2,645.00
	<u>\$ 147,222.00</u>	<u>\$ 275,827.00</u>
Facility Fees		
*California Health and Wellness	245.05	2,075.00
*Central California Alliance	31,881.20	193,455.00
*HPSJ Medi-cal	9,625.00	72,625.00
Anthem Blue Cross Medi-cal	1,602.56	10,375.00
Blue Shield Of California	2,075.00	2,075.00
Health Net Medi-cal	6,205.27	52,955.00
O/P Medi-cal	447.22	4,150.00
POMCO	2,435.00	2,435.00
	<u>\$ 54,516.30</u>	<u>\$ 340,145.00</u>
	\$ 221,721.21	\$ 699,972.00

INSURANCE PAYMENTS		PATIENT PAYMENTS		ADJUSTMENTS		INSURANCE WRITEOFFS	
*California	-490.10	6355	-796.00	DF-Contractual	-2,458.94	*Central California Alliance	-1,344.17
*Central	-40,295.99	6386	-398.00	DP-Contractual	-7,293.54		-\$ 1,344.17
*Denti-Cal	-197,662.90	6348	-398.00	DA-Contractual	-1,789.54		
*HPSJ Medi-cal	-5,775.00	6346	-796.00				
Anthem Blue	-631.40	6391	-796.00				
Blue Shield Of	-287.50	6377	-398.00				
Cigna	-216.00						
Delta Dental of	-947.30						
Health Net	-7,204.87						
O/P Medi-cal	-857.31						
Sun Life	-1,024.00						
	<u>-\$ 255,392.37</u>						
			<u>-\$ 3,582.00</u>		<u>-\$ 11,542.02</u>		

TOTAL ACCOUNTS RECEIVABLE	
Beginning A/R:	522,690.93
Net Charges:	221,721.21
Insurance Payments:	-255,392.37
Patient Payments:	-3,582.00
Adjustments:	-11,542.02
Writeoffs:	-1,344.17
Total A/R:	\$ 472,551.58