

**BLOSS MEMORIAL HEALTHCARE DISTRICT
FINANCE COMMITTEE MEETING
Period Ended September 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 \$43,235 for the month compared to a net loss of \$10,389 last year. Expenses include \$21,370 of SKDSC costs.

The September 30, Operating Cash Balance was \$1,551,506 and Days Cash On Hand was 139 Days*. In August the DCH was 143 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	\$211,468	\$0	\$141,268	\$352,736				
Operating Expenses	197,590	21,370	224,830	443,790				
Net Income (Loss)	13,878	(21,370)	(83,562)	(91,054)				
BMHCD % Share	100.00%	100.00%	65.00%	N/A				
Bloss Share of Net Income (Loss)	\$13,878	(\$21,370)	(\$54,315)	(\$61,807)				

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

	Sep-17	Sep-16	VARIANCE *	%	Y-T-D Sep-17	Y-T-D Sep-16	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	210,635	249,139	(38,504)	-15.45%	610,361	778,635	(168,274)	-21.61%
Other Operating Revenue	1,251	865	386	44.62%	6,560	4,096	2,464	60.16%
Total Net Operating Revenue	211,886	250,004	(38,118)	-15.25%	616,921	782,731	(165,810)	-21.18%
Operating Expenses Excluding Depreciation	334,706	376,440	41,734	11.09%	1,017,149	1,149,628	132,479	11.52%
Net Operating Income (Loss) Before Depreciation	(122,820)	(126,436)	3,616	2.85%	(400,228)	(366,897)	(33,331)	-9.08%
Net Non Operating-Gains/Losses								
Gain/Loss on Investments	4,993	1,174	3,809	N/A	9,902	6,455	3,447	53.40%
CDSC Gain/Losses	(54,315)	(23,421)	30,894	-131.91%	(163,814)	(49,090)	(114,724)	-233.70%
All Other Non-Operating Gains/Losses	128,917	138,294	9,377	6.78%	383,337	442,145	(58,808)	-13.30%
Total Net Non-Operating Income: Losses/Gains	79,585	116,047	36,462	31.42%	229,425	399,510	(170,085)	-42.57%
Total Net Income (Loss) Before Depreciation	(43,235)	(10,389)	(32,846)	316.16%	(170,803)	32,613	(203,416)	-623.73%
Depreciation Expense	59,780	66,012	(6,232)	-12.10%	179,607	186,700	(7,093)	-3.80%
Net Income (Loss) After Depreciation	(103,015)	(76,401)	(24,614)	31.40%	(350,410)	(154,087)	(196,323)	127.41%

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

Bloss Memorial HealthCare District
 Operations Summary Report
 Three Months Ending September 30, 2017

Total CFHC Inc. encounters for the month are 10,003 compared to 10,499 last year, a 4.72% decrease.
 CCDSC cases for the month are 14.66 % less than last year.
 CDSC cases for the month are 51.67% less than last year.

Department	Sep-17	Sep-16	VARIANCE	%	Sep-17	Sep-16	VARIANCE *	%	Y-T-D	Y-T-D	VARIANCE *	%
Castle Clinic	3,618	3,618	0	0.00%	11,190	9,939	1,251	12.59%				
Specialty Clinic	658	873	(215)	-24.63%	1,912	2,849	(937)	-32.89%				
Bloss Clinic	794	961	(167)	-17.38%	2,557	2,904	(347)	-11.95%				
Winton Clinic	803	740	63	8.51%	2,340	2,051	289	14.09%				
Urgent Care	270	389	(119)	-30.59%	772	1,802	(1,030)	-57.16%				
Lab	1,787	1,756	31	1.77%	5,520	5,110	410	8.02%				
Radiology	545	598	(53)	-8.86%	1,541	1,577	(36)	-2.28%				
Behavioral Health	201	217	(16)	-7.37%	614	662	(48)	-7.25%				
Adult Day Health Care	588	482	86	17.84%	1,628	1,508	120	7.96%				
Optometry	451	553	(102)	-18.44%	1,298	1,607	(309)	-19.23%				
Ophthalmology	308	312	(4)	-1.28%	1,060	921	139	15.09%				
TOTAL ENCOUNTERS	10,003	10,499	(496)	-4.72%	30,432	30,930	(498)	-1.61%				

CASTLE NEW PATIENTS	Sep-17	Sep-16	VARIANCE	%	Sep-17	Sep-16	VARIANCE *	%
	402	270	132	48.89%	1,515	1,011	504	49.85%

Bloss Memorial Health Care District	Sep-17	Sep-16	VARIANCE	%	Sep-17	Sep-16	VARIANCE *	%
Central California Dental Surgery Center	163	191	(28)	-14.66%	479	601	(122)	-20.30%
Childrens Surgery Center	101	209	(108)	-51.67%	323	647	(324)	-50.08%
Total Surgery Center Visits	264	400	(136)	-34.00%	802	1,248	(446)	-35.74%

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

**Bloss Memorial HealthCare District
Operations Summary Report
Three Months Ending September 30, 2017**

BMHD FULL TIME EQUIVALENTS SUMMARY :

(See FTE report included in Financial Reports for detail)

	Sep-17	Sep-16	VARIANCE	%	Y-T-D Sep-17	Y-T-D Sep-16	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	13.82	12.85	(0.97)	-7.55%	13.46	12.75	(0.71)	-5.57%
CONTRACT FTE'S	4.15	5.67	1.52	26.81%	4.44	5.43	0.99	18.23%
TOTAL FTE'S	17.97	18.52	0.55	2.97%	17.90	18.18	0.28	1.54%

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

Full Time Equivalent - Employees for the month are 7.55% more than the prior year with 0.97 more FTE'S

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

Department	Cur. Mo. Increase (DECREASE)	YTD Increase (DECREASE)	Reason
All other departments < 1 fte var	0.97	0.70	Various departments less than 1 fte variance.
	0.97	0.70	Brackets () indicate a decrease (favorable) variance

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

	CURRENT MO. SEP 2017	PRIOR MONTH AUG 2017	\$ CHANGE	% CHANGE	PRIOR YEAR SEP 2016
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ASSETS

CURRENT ASSETS

CASH AND EQUIVALENTS

CASH - GENERAL CHECKING	324,048	451,727	(127,679)	(28.26)%	650,130
CCDS-GENERAL CHECKING	5,679	86,055	(80,376)	(93.40)%	21,282
CCDSC-GENERAL CHECKING	1,010,271	851,170	159,101	18.69%	536,566
CASH - PAYROLL ACCOUNT	10,000	84,783	(74,783)	(88.21)%	10,000
CCDSC PETTY CASH	100	100	0	0.00%	100
CASH - LAIF SAVINGS ACCOUNT	143,765	143,754	11	0.01%	67,492
LAIF - FUNDED DEPRECIATION	57,142	57,142	0	0.00%	33,341
CCDSC CHANGE FUNDS	500	500	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	249,036	245,890	3,146	1.28%	158,873
MARKETABLE SECURITIES GRANTS	105,625	103,788	1,837	1.77%	78,146
TOTAL CASH AND EQUIVALENTS	1,906,167	2,024,908	(118,742)	(5.86)%	1,556,429

PATIENT ACCOUNTS RECEIVABLE

A/R BAD DEBT	364,921	364,910	11	0.00%	365,309
A/R OPEN DENT	472,552	522,691	(50,139)	(9.59)%	583,485
TOTAL PATIENT ACCOUNTS RECEIVABLE	837,472	887,601	(50,129)	(5.65)%	948,794

ALLOWANCES

ALLOWANCE - B.D. COLLECTIONS	(364,921)	(364,910)	(11)	0.00%	(365,309)
ALLOWANCE - OPEN DENT	(149,859)	(151,659)	1,800	(1.19)%	(200,455)
TOTAL ALLOWANCES	(514,780)	(516,569)	1,789	(0.35)%	(565,764)

NET PATIENT ACCOUNTS RECEIVABLE

OTHER RECEIVABLES

PROPERTY TAX RECEIVABLE	81,030	54,020	27,010	50.00%	81,030
CDSC PROFIT ACCRUAL	(163,814)	(109,499)	(54,315)	49.60%	(49,090)
CFHC INC RECEIVABLE	1,500	0	1,500		1,360
CFHC NOTE RECEIVABLE	0	0	0	0.00%	85,352

ALLOWANCES FOR OTHER RECEIVABLES

NET OTHER ACCOUNTS RECEIVABLE	(81,284)	(55,479)	(25,805)	46.51%	118,653
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INVENTORY

CCDSC INVENTORY	30,232	28,481	1,751	6.15%	35,774
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BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.
 DETAIL BALANCE SHEET
 PRIOR MONTH COMPARISON
 SEP 2017

	CURRENT MO. SEP 2017	PRIOR MONTH AUG 2017	\$ CHANGE	% CHANGE	PRIOR YEAR SEP 2016
CCDSC TAX ON INVENTORY ITEMS	(2,425)	(2,421)	(4)	0.15%	(2,266)
TOTAL INVENTORY	27,808	26,060	1,748	6.71%	33,508
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	47,755	53,061	(5,306)	(10.00)%	47,076
PREPAID EXPENSE - SYSTEM	12,157	10,632	1,525	14.35%	10,001
PREPAID EXPENSE - MANUAL	7,605	9,944	(2,340)	(23.53)%	12,778
CCDSC PREPAID EXP - MANUAL	4,509	5,167	(657)	(12.72)%	2,969
TOTAL PREPAID EXPENSES AND DEPOSITS	72,026	78,804	(6,778)	(8.60)%	72,824
TOTAL CURRENT ASSETS	2,247,409	2,445,325	(197,916)	(8.09)%	2,164,444
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	21,667,198	0	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 REMODEL	832,986	832,986	0	0.00%	832,986
CASTLE REMODEL-EAST WING FY 03	126,551	126,551	0	0.00%	126,551
PRKNG LOT & IMPROVEMENTS	48,034	48,034	0	0.00%	48,034
EQUIPMENT - FIXED	1,236,869	1,236,869	0	0.00%	1,236,869
COMMUNICATION LINES FY 03	452,829	452,829	0	0.00%	452,829
LEASEHOLD IMPROVEMENTS	14,619	14,619	0	0.00%	14,619
SKDSC LEASEHOLD IMPROVEMENTS	42,015	42,015	0	0.00%	42,015
EQUIPMENT - MAJOR MOVABLE	4,613,394	4,613,394	0	0.00%	4,557,127
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	702,755	702,755	0	0.00%	702,755
CCDSC EQUIPMENT- MAJOR MOVABLE	21,980	21,980	0	0.00%	21,980
EQUIPMENT - MINOR	456,194	456,194	0	0.00%	456,194
MEDITECH SOFTWARE	277,372	277,372	0	0.00%	277,372
SKDSC EQUIPMENT - MINOR	64,795	64,795	0	0.00%	64,795
CCDSC EQUIPMENT - MINOR	73,709	73,709	0	0.00%	73,709
TOTAL PROPERTY PLANT AND EQUIPMENT	33,395,871	33,395,871	0	0.00%	33,277,504
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(110,695)	(110,255)	(440)	0.40%	(105,410)
ACCUM DEPREC - BLDGS & IMPROV	(8,272,718)	(8,223,938)	(48,780)	0.59%	(7,688,783)
CCDSC ACCUM DEPREC BLDG IMP	(115)	(115)	0	0.00%	(115)
ACCUM DEPREC - FIXED EQUIP	(1,911,211)	(1,904,752)	(6,459)	0.34%	(1,831,556)

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

	CURRENT MO. SEP 2017	PRIOR MONTH AUG 2017	\$ CHANGE	% CHANGE	PRIOR YEAR SEP 2016
ACCUM DEPREC - LEASEHOLD IMPRV	(39,053)	(38,487)	(566)	1.47%	(32,265)
SKDSCACCUM DEPREC-LEASH IMPROV	(24,149)	(23,764)	(385)	1.62%	(19,530)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,462,531)	(4,461,309)	(1,222)	0.03%	(4,452,850)
SKDSC ACCUM DEPREC-MAJORMV EQU	(712,298)	(712,298)	0	0.00%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	(6,685)	(6,464)	(221)	3.42%	(4,033)
ACCUM DEPREC - MINOR EQUIPMENT	(574,230)	(574,066)	(164)	0.03%	(572,195)
SKDSC ACCUM DEPREC-MINOR EQUIP	(64,007)	(64,007)	0	0.00%	(64,007)
CCDSC ACCUM DEPREC MINOR EQIP	(47,136)	(45,594)	(1,542)	3.38%	(28,109)
TOTAL ACCUMULATED DEPRECIATION	(16,224,829)	(16,165,049)	(59,780)	0.37%	(15,511,149)
NET PROPERTY, PLANT, AND EQUIPMENT	17,171,043	17,230,823	(59,780)	(0.35)%	17,766,355
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	167,188	167,595	(408)	(0.24)%	161,545
TOTAL RESTRICTED ASSETS	167,188	167,595	(408)	(0.24)%	161,545
OTHER ASSETS					
CDSC RECEIVABLE	3,507,811	3,383,822	123,989	3.66%	2,958,080
INVESTMENT IN CDSC	(1,773,233)	(1,773,233)	0	0.00%	(1,611,866)
TOTAL OTHER ASSETS	1,734,578	1,610,589	123,989	7.70%	1,346,214
TOTAL ASSETS LIMITED AS TO USE	19,072,809	19,009,007	63,802	0.34%	19,274,113
TOTAL ASSETS	21,320,217	21,454,332	(134,115)	(0.63)%	21,438,557
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	144,697	124,801	(19,897)	15.94%	125,110
CCDSC ACCOUNTS PAYABLE-VENDORS	15,343	20,377	5,034	(24.70)%	24,372
ACCOUNTS PAYABLE - ACCRUALS	35,576	31,559	(4,016)	12.73%	42,967
ACCRUED PROFESSIONAL FEES	0	0	0	0.00%	27,541
AP ACCRUALS CCDSC	19,139	0	(19,139)		0
ACCOUNTS PAYABLE - OTHER	82,477	79,516	(2,961)	3.72%	49,357

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

	CURRENT MO. SEP 2017	PRIOR MONTH AUG 2017	\$ CHANGE	% CHANGE	PRIOR YEAR SEP 2016
CASTLE INC PAYABLE	33,941	61,644	27,702	(44.94)%	53,656
AP OTHER CCDCS	4,000	3,500	(500)	14.29%	3,308
CONTINGENCY ACCRUAL	2,000	1,000	(1,000)	100.00%	8,173
TOTAL ACCOUNTS PAYABLE	337,174	322,397	(14,777)	4.58%	334,484
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	57,426	67,878	10,452	(15.40)%	58,799
ACCRUED VACATION	32,286	30,370	(1,917)	6.31%	40,549
FICA PAYABLE	4,374	5,169	795	(15.38)%	4,428
PENSION PLAN ACCRUAL	9,293	45,568	36,275	(79.61)%	9,434
OTHER PAYROLL PAYABLES	3,570	3,691	121	(3.27)%	3,914
CHRISTAMS CLUB CASH	9,045	7,955	(1,090)	13.70%	9,085
TOTAL ACCRUED PAYROLL	115,994	160,630	44,636	(27.79)%	126,209
OTHER CURRENT LIABILITIES					
DEFERRED REVENUE	7,500	8,333	833	(10.00)%	7,500
CURRENT PORTION LONG TERM DEBT	0	0	0	0.00%	23,711
CURRENT PORTION CAP LEASE CCDS	0	0	0	0.00%	440
TOTAL OTHER CURRENT LIABILITIES	(7,500)	(8,333)	833	(10.00)%	(31,651)
INTERCORPORATE TRANSFERS					
TOTAL CURRENT LIABILITIES	460,668	491,360	30,692	(6.25)%	492,343
LONG TERM LIABILITIES					
TOTAL LIABILITIES	460,668	491,360	30,692	(6.25)%	492,343
FUND BALANCES					
UNG GOODWIN TRUST	167,188	167,595	408	(0.24)%	161,545
TOTAL RESTRICTED FUND BALANCE	167,188	167,595	408	(0.24)%	161,545
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)	(350,410)	(247,395)	103,015	41.64%	(154,087)
TOTAL FUND BALANCE	20,859,550	20,962,972	103,422	(0.49)%	20,946,214
TOTAL LIABILITIES AND FUND BALANCES	21,320,217	21,454,332	134,115	(0.63)%	21,438,557

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.

DETAIL INCOME STATEMENT
 PRIOR YEAR COMPARISON
 SEP 2017

	SEP 2017 ACTUAL	SEP 2016 ACTUAL	\$ VARIANCE	% VARIANCE	SEP 2017 YTD ACTUAL	SEP 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
NON-OPERATING REVENUES								
BLOSS TRUST	0	13,662	(13,661.46)	(100)%	0	68,273	(68,273)	(100.00)%
INTEREST INCOME	11	337	(325.37)	(97)%	48	985	(937)	(95.13)%
GAIN ON INVESTMENTS	4,983	1,174	3,808.95	325%	9,979	6,455	3,524	54.60%
CDSC	(54,315)	(23,421)	(30,893.99)	132%	(163,814)	(49,090)	(114,724)	233.70%
GRANT REVENUE	833	833	0.00	0%	2,500	7,500	(5,000)	(66.67)%
PROPERTY TAX REVENUE	27,010	27,010	0.00	0%	81,030	81,030	0	0.00%
RENTAL INCOME	101,063	96,453	4,609.84	5%	299,758	289,359	10,399	3.59%
TOTAL NON-OPERATING REVENUE	79,585	116,047	(36,462.03)	(31)%	229,501	404,511	(175,009)	(43.26)%
NON-OPERATING EXPENSE								
CFHC	0	0	0.00	0%	0	5,000	5,000	100.00%
LOSS ON MARKETABLE SECURITIES	0	0	0.00	0%	77	0	(77)	
TOTAL NON-OPERATING EXPENSE	0	0	0.00	0%	77	5,000	4,924	98.47%
NET NON-OPERATING INCOME	79,585	116,047	(36,462.03)	(31)%	229,425	399,511	(170,086)	(42.57)%
NET INCOME	(103,015)	(78,401)	(24,613.57)	31%	(350,410)	(154,087)	(196,324)	127.41%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESIS

		CRP 00 FTE'S BY DEPARTMENT						
	SEP 2017	SEP 2016	(UN)FAVORABLE VARIANCE	% VARIANCE	YTD SEP 2017	YTD SEP 2016	(UN)FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
7200 CDSC	13.52	12.56	(0.96)	(7.62)%	13.16	12.39	(0.77)	(6.22)%
8610 ADMINISTRATION	0.30	0.29	(0.01)	(4.75)%	0.30	0.37	0.07	18.30%
TOTAL EMPLOYEE FTE'S	13.82	12.85	(0.97)	(7.55)%	13.46	12.75	(0.70)	(5.51)%
*** CONTRACT FULL TIME EQUIVALENTS ***								
CDSC	0.44	0.63	0.19	29.89%	0.51	0.62	0.12	18.83%
PURCHASING	0.02	0.08	0.06	74.76%	0.03	0.07	0.04	55.14%
MAINTENANCE & PLANT OPERATIONS	3.11	4.53	1.43	31.50%	3.30	4.16	0.87	20.80%
ACCOUNTING	0.35	0.18	(0.16)	(91.35)%	0.37	0.26	(0.11)	(42.35)%
ADMINISTRATION	0.15	0.14	0.00	(2.68)%	0.14	0.21	0.07	33.64%
PERSONNEL	0.08	0.09	0.01	16.17%	0.09	0.09	0.01	8.10%
CLINIC ADMINISTRATION	0.01	0.01	0.00	(4.39)%	0.01	0.01	0.00	(51.32)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL CONTRACT FTE'S	4.15	5.67	1.52	26.87%	4.44	5.43	0.99	18.28%
*** TOTAL FULL TIME EQUIVALENTS ***								
CDSC	13.96	13.19	(0.77)	(5.83)%	13.66	13.01	(0.65)	(5.02)%
PURCHASING	0.02	0.08	0.06	74.76%	0.03	0.07	0.04	55.14%
MAINTENANCE & PLANT OPERATIONS	3.11	4.53	1.43	31.50%	3.30	4.16	0.87	20.80%
ACCOUNTING	0.35	0.18	(0.16)	(91.35)%	0.37	0.26	(0.11)	(42.35)%
ADMINISTRATION	0.45	0.43	(0.02)	(4.06)%	0.44	0.58	0.14	23.84%
PERSONNEL	0.08	0.09	0.01	16.17%	0.09	0.09	0.01	8.10%
CLINIC ADMINISTRATION	0.01	0.01	0.00	(4.39)%	0.01	0.01	0.00	(51.32)%
QUALITY IMPROVEMENT	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	100.00%
TOTAL FTE'S	17.97	18.52	0.55	2.98%	17.89	18.18	0.29	1.59%

**CENTRAL CALIFORNIA DENTAL SURGERY CENTER (CCDSC)
BLOSS FINANCE COMMITTEE
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 CCDC
 D. THOMPSON

	SEP 2017 ACTUAL	AUG 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
CCDC DENTAL SURGERY REV	221,721	222,734	(1,013)	(0.45)%
TOTAL PATIENT REVENUE	221,721	222,734	(1,013)	(0.45)%
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY RD	11,086	7,469	(3,617)	(48.43)%
TOTAL DEDUCTIONS FROM REVENUE	11,086	7,469	(3,617)	(48.43)%
NET PATIENT REVENUE	210,635	215,265	(4,630)	(2.15)%
OTHER OPERATING REVENUE				
TOTAL NET OPERATING REVENUE	210,635	215,265	(4,630)	(2.15)%
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)%
LICENSED 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	56,351	58,167	1,816	3.12%
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	7,763	8,720	957	10.97%
TOTAL SALARIES AND BENEFITS	64,113	66,886	2,773	4.15%
PROFESSIONAL FEES				
CONSULTING & MANAGEMENT	12,500	12,900	400	3.10%

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

	SEP 2017 ACTUAL	AUG 2017 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				

RUN DATE: 10/17/17
RUN TIME: 0839

Castle Family Health Centers GL **LIVE**

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

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

SEP 2017 AUG 2017
ACTUAL 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	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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	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	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	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)	(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)	(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)	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	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%	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%	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%	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	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

Sep-17

Administration

	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		
*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

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

September Financials

Income Statement – **(blue)**

SIERRA KINGS DENTAL SURGERY CENTER
MONTHLY OPERATING REPORT SUMMARY
7210 SKDSC

	SEP 2017 ACTUAL	SEP 2016 ACTUAL	\$ VARIANCE	% VARIANCE	SEP 2017 YTD ACTUAL	SEP 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%	1,125	1,125	0	0.00%
DEPRECIATION	385	385	0.00	0%	1,155	1,155	0	0.00%
RENTS AND LEASES	19,007	18,913	(94.56)	(1)%	56,927	56,644	(283)	(0.50)%
UTILITIES	412	411	(0.28)	0%	1,347	1,213	(133)	(10.99)%
OTHER EXPENSES	1,192	1,141	(50.67)	(4)%	3,575	3,423	(152)	(4.44)%
TOTAL OPERATING EXPENSE	21,370	21,225	(145.51)	(1)%	64,128	63,560	(569)	(0.89)%
NET INCOME FROM OPERATIONS	(21,370)	(21,225)	(145.51)	1%	(64,128)	(63,560)	(569)	0.89%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(21,370)	(21,225)	(145.51)	1%	(64,128)	(63,560)	(569)	0.89%

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

September Financials

Income Statement – **(blue)**

SIERRA KINGS DENTAL SURGERY CENTER
MONTHLY OPERATING REPORT SUMMARY
7210 SKOSC

	SEP 2017 ACTUAL	SEP 2016 ACTUAL	\$ VARIANCE	% VARIANCE	SEP 2017 YTD ACTUAL	SEP 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%	1,125	1,125	0	0.00%
DEPRECIATION	385	385	0.00	0%	1,155	1,155	0	0.00%
RENTS AND LEASES	19,007	18,913	(94.56)	(1)%	56,927	56,644	(283)	(0.50)%
UTILITIES	412	411	(0.28)	0%	1,347	1,213	(133)	(10.99)%
OTHER EXPENSES	1,192	1,141	(50.67)	(4)%	3,575	3,423	(152)	(4.44)%
TOTAL OPERATING EXPENSE	21,370	21,225	(145.51)	(1)%	64,128	63,560	(569)	(0.89)%
NET INCOME FROM OPERATIONS	(21,370)	(21,225)	(145.51)	1%	(64,128)	(63,560)	(569)	0.89%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(21,370)	(21,225)	(145.51)	1%	(64,128)	(63,560)	(569)	0.89%

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

September 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**)

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

SEP 2017 AUG 2017 \$ CHANGE % CHANGE

ASSETS

CURRENT ASSETS

CASH AND EQUIVALENTS

CDSC CASH - NEW GENERAL CHK	251,806	204,082	47,725	23.39%
CDSC CASH - GENERAL CHECKING	170,643	130,854	39,789	30.41%
CDSC CASH - PETTY	300	300	0	0.00%
CDSC CASH - CHANGE FUNDS	100	100	0	0.00%
TOTAL CASH AND EQUIVALENTS	<u>422,849</u>	<u>335,336</u>	<u>87,513</u>	<u>26.10%</u>

PATIENT ACCOUNTS RECEIVABLE

CDSC A/R OPENDENT	1,063,323	1,113,332	(50,010)	(4.49)%
TOTAL PATIENT ACCOUNTS RECEIVABLE	<u>1,063,323</u>	<u>1,113,332</u>	<u>(50,010)</u>	<u>(4.49)%</u>

ALLOWANCES

CDSC ALLOWANCE - OPENDENT	(853,552)	(853,879)	326	(0.04)%
NET PATIENT ACCOUNTS RECEIVABLE	<u>209,770</u>	<u>259,454</u>	<u>(49,684)</u>	<u>(19.15)%</u>

OTHER RECEIVABLES

ALLOWANCES FOR OTHER RECEIVABLES

INVENTORY

CDSC INVENTORY	50,613	51,660	(1,047)	(2.03)%
CDSC TAX ON INVENTORY ITMES	(3,374)	(3,092)	(282)	9.13%
TOTAL INVENTORY	<u>47,238</u>	<u>48,568</u>	<u>(1,329)</u>	<u>(2.74)%</u>

PREPAID EXPENSES AND DEPOSITS

CDSC PREPAID RENT	61,331	61,331	0	0.00%
CDSC PREPAID EXPENSE - MANUAL	6,962	7,852	(890)	(11.34)%
CDSC PREPAID EXPENSE-SYSTEM	9,486	4,236	5,250	123.94%
TOTAL PREPAID EXPENSES AND DEPOSITS	<u>77,778</u>	<u>73,418</u>	<u>4,360</u>	<u>5.94%</u>
TOTAL CURRENT ASSETS	<u>757,636</u>	<u>716,776</u>	<u>40,860</u>	<u>5.70%</u>

NON-CURRENT ASSETS

PROPERTY, PLANT, AND EQUIPMENT

RUN DATE: 10/16/17
 RUN TIME: 1623
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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 RUN: CASC REPORTS RPT: SCBSOTL1 FMT: BSPRIM01

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

	SEP 2017	AUG 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%
TOTAL PROPERTY PLANT AND EQUIPMENT	600,747	600,747	0	0.00%
ACCUMULATED DEPRECIATION				
CDSC ACCUM DEPREC BLDG IMPROV	(42,376)	(41,762)	(614)	1.47%
CDSC ACCUM DEPREC - FIXED EQUI	(63,392)	(63,054)	(338)	0.54%
CDSC ACCUM DEPEREC - MINOR	(65,130)	(64,253)	(876)	1.36%
CDSC ACCUM DEPREC MAJOR EQP	(298,151)	(296,136)	(2,015)	0.68%
TOTAL ACCUMULATED DEPRECIATION	(469,049)	(465,206)	(3,843)	0.83%
NET PROPERTY, PLANT, AND EQUIPMENT	131,698	135,541	(3,843)	(2.84)%
ASSETS LIMITED AS TO USE				
OTHER ASSETS				
TOTAL ASSETS LIMITED AS TO USE	131,698	135,541	(3,843)	(2.84)%
TOTAL ASSETS	889,334	852,317	37,017	4.34%
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
ACCOUNTS PAYABLE				
CDSC ACCOUNTS PAYABLE VENDORS	11,287	19,039	7,753	(40.72)%
CDSC AP ACCRUALS	12,497	9,226	(3,271)	35.45%
CDSC OTHER ACCOUNTS PAYABLE	25,258	22,821	(2,437)	10.68%
CDSC BLOSS PAYABLE	3,478,822	3,347,742	(131,081)	3.92%
TOTAL ACCOUNTS PAYABLE	3,527,864	3,398,828	(129,036)	3.80%

RUN DATE: 10/16/17
 RUN TIME: 1623
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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 RUN: CDSC REPORTS RPT: SCBSDL1 FMT: BSPRIM01

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

	SEP 2017	AUG 2017	\$ CHANGE	% CHANGE
ACCURED PAYROLL				
CDSC ACCRUED SALARY AND WAGES	28,989	36,080	7,092	(19.66)%
CDSC ACCURED VACATION	16,395	16,927	532	(3.14)%
TOTAL ACCRUED PAYROLL	45,384	53,008	7,624	(14.38)%
OTHER CURRENT LIABILITIES				
CDSC DEFERRED REVENUE	7,500	8,333	833	(10.00)%
TOTAL OTHER CURRENT LIABILITIES	(7,500)	(8,333)	833	(10.00)%
INTERCORPORATE TRANSFERS				
TOTAL CURRENT LIABILITIES	3,580,748	3,460,169	(120,579)	3.48%
LONG TERM LIABILITIES				
TOTAL LIABILITIES	3,580,748	3,460,169	(120,579)	3.48%
EQUITY				
CAPITAL - CDSC BLOSS	(1,504,059)	(1,504,059)	0	0.00%
CAPTIAL - CDSC US DENTAL	(809,878)	(809,878)	0	0.00%
CURRENT YR NET INCOME (LOSS)	(377,477)	(293,915)	83,562	28.43%
TOTAL EQUITY	(2,691,414)	(2,607,852)	83,562	3.20%
TOTAL LIABILITIES AND EQUITY	889,334	852,317	(37,017)	4.34%

RUN DATE: 10/16/17
 RUN TIME: 1623
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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

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

	SEP 2017 ACTUAL	AUG 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
OTHER / OP	147,826	166,616	(18,791)	(11.28)%
TOTAL PATIENT REVENUE	<u>147,826</u>	<u>166,616</u>	<u>(18,791)</u>	<u>(11.28)%</u>
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY REV DED	7,391	1,538	(5,854)	(380.68)%
TOTAL DEDUCTIONS FROM REVENUE	<u>7,391</u>	<u>1,538</u>	<u>(5,854)</u>	<u>(380.68)%</u>
NET PATIENT REVENUE	<u>140,434</u>	<u>165,078</u>	<u>(24,644)</u>	<u>(14.93)%</u>
OTHER OPERATING REVENUE				
CDSC A/P DISCOUNTS TAKEN	0	6	(6)	(100.00)%
TOTAL OTHER OPERATING REVENUE	<u>0</u>	<u>6</u>	<u>(6)</u>	<u>(100.00)%</u>
TOTAL NET OPERATING REVENUE	<u>140,434</u>	<u>165,084</u>	<u>(24,650)</u>	<u>(14.93)%</u>
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	9,897	10,749	852	7.93%
TECHNICAL AND SPECIALIST	3,611	4,345	734	16.89%
REGISTERED NURSE	16,630	16,312	(319)	(1.95)%
LISCENSED VOCATIONAL NURSE	3,812	5,822	2,010	34.52%
MEDICAL ASSISTANTS	11,570	13,058	1,488	11.40%
CLERICAL	8,733	12,048	3,315	27.52%
TOTAL SALARIES	<u>54,253</u>	<u>62,333</u>	<u>8,080</u>	<u>12.96%</u>
BENEFITS				
FICA	4,168	4,566	398	8.73%
HEALTH INSURANCE	4,447	3,890	(557)	(14.32)%
WORKERS COMPENSATION	1,398	1,500	102	6.80%
OTHER BENEFITS	0	41	41	100.00%
TOTAL BENEFITS	<u>10,013</u>	<u>9,997</u>	<u>(16)</u>	<u>(0.16)%</u>
TOTAL SALARIES AND BENEFITS	<u>64,266</u>	<u>72,330</u>	<u>8,064</u>	<u>11.15%</u>

RUN DATE: 10/16/17
 RUN TIME: 1623
 RUN USER: DAMEDA

Castle Family Health Centers GL **LIVE**

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

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

SEP 2017 AUG 2017
 ACTUAL ACTUAL \$ VARIANCE % VARIANCE

PROFESSIONAL FEES				
CONSULTING & MANAGEMENT	14,372	13,977	(394)	(2.82)%
LEGAL	518	0	(518)	
ACCOUNTING / AUDIT	850	850	0	0.00%
OTHER CONTRACTED SERVICE	2,842	4,441	1,598	35.99%
ANESTHESIOLOGIST	28,670	30,670	2,000	6.52%
DENTIST	25,104	28,794	3,690	12.81%
TOTAL PROFESSIONAL FEES	72,356	78,732	6,376	8.10%
SUPPLIES				
DENTAL SUPPLIES	3,486	10,634	7,148	67.22%
PHARMACEUTICALS	714	1,927	1,213	62.94%
OTHER MEDICAL SUPPLIES	6,994	7,848	854	10.88%
FOOD	154	84	(70)	(82.94)%
LINEN	3,269	3,269	0	0.00%
OFFICE SUPPLIES	1,063	1,615	551	34.14%
INSTRUMENTS & MINOR EQUIPMENT	44	102	58	57.16%
OTHER MINOR EQUIPMENT	50	0	(50)	
OTHER NON-MEDICAL SUPPLIES	206	749	543	72.52%
INVENTORY ADJUSTMENTS	42	0	(42)	
FREIGHT ON PURCHASES	85	419	334	79.69%
SALES TAX AND VARIANCE	215	118	(97)	(82.54)%
TOTAL SUPPLIES	16,321	26,764	10,443	39.02%
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	3,130	3,746	615	16.43%
MANAGEMENT SERVICES	200	200	0	0.00%
OTHER PURCHASED SERVICES	15,845	16,800	955	5.68%
TOTAL PURCHASED SERVICES	19,175	20,746	1,570	7.57%
DEPRECIATION				
DEPREC-LEASEHOLD IMPROVEMENTS	614	614	0	0.00%
DEPREC-EQUIPMENT	3,230	3,229	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	313	152	(161)	(105.87)%
TOTAL RENTS AND LEASES	32,251	32,090	(161)	(0.50)%
UTILITIES				

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

	SEP 2017 ACTUAL	AUG 2017 ACTUAL	\$ VARIANCE	% VARIANCE
ELECTRICITY	7,495	7,215	(279)	(3.87)%
NATURAL GAS	536	533	(3)	(0.48)%
UTILITIES - OTHER	455	455	0	0.00%
TOTAL UTILITIES	8,485	8,203	(282)	(3.43)%
OTHER OPERATING EXPENSES				
MALPRACTICE INSURANCE	1,402	1,500	98	6.52%
INSURANCE	324	324	0	0.00%
TAX AND LICENSE	2,810	2,923	113	3.87%
OTHER UNASSIGNED COSTS	264	279	16	5.54%
TELEPHONE	908	915	7	0.76%
SUBSCRIPTIONS & DUES	160	0	(160)	
TRAINING	195	0	(195)	
TRAVEL	1,159	1,141	(18)	(1.60)%
ADVERTISING	434	350	(84)	(23.96)%
OTHER EXPENSES	477	612	135	22.10%
TOTAL OTHER OPERATING EXPENSE	8,133	8,044	(89)	(1.10)%
TOTAL OPERATING EXPENSE	224,830	250,751	25,922	10.34%
NET INCOME FROM OPERATIONS	(84,395)	(85,668)	1,272	(1.49)%
NON-OPERATING REVENUES				
GRANT REVENUE	833	833	0	0.00%
TOTAL NON-OPERATING REVENUE	833	833	0	0.00%
NET NON-OPERATING INCOME	833	833	0	0.00%
NET INCOME	(83,562)	(84,834)	1,272	(1.50)%
** STATISTICS **				
VISITS	101	117	16	13.68%

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

	SEP 2017 ACTUAL	SEP 2016 ACTUAL	\$ VARIANCE	% VARIANCE	SEP 2017 YTD ACTUAL	SEP 2016 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	147,825.46	309,617.92	(161,792.46)	52.26%	2,422,399.49	3,103,280.98	(680,881.49)	(21.94)%
SELF PAY / OTHER	147,825.46	309,617.92	(161,792.46)	52.26%	2,422,399.49	3,103,280.98	(680,881.49)	(21.94)%
TOTAL PATIENT REVENUE	147,825.46	309,617.92	(161,792.46)	52.26%	2,422,399.49	3,103,280.98	(680,881.49)	(21.94)%
DEDUCTIONS FROM REVENUE	7,391.27	25,605.90	18,214.63	71.13%	148,174.83	254,367.34	106,192.51	41.75%
DENTAL SURGERY RD	7,391.27	25,605.90	18,214.63	71.13%	148,174.83	254,367.34	106,192.51	41.75%
TOTAL DEDUCTIONS FROM REVENUE	7,391.27	25,605.90	18,214.63	71.13%	148,174.83	254,367.34	106,192.51	41.75%
NET PATIENT REVENUE	140,434.19	284,012.02	(143,577.83)	50.55%	2,274,224.66	2,848,913.64	(574,688.98)	(20.17)%
OTHER REVENUE	0.00	5.87	(5.87)	100.00%	(147.37)	667.91	(815.28)	(122.06)%
TOTAL OPERATING REVENUE	140,434.19	284,017.89	(143,583.70)	50.55%	2,274,077.29	2,849,581.55	(575,504.26)	(20.20)%
OPERATING EXPENSES	54,252.84	60,663.68	6,410.84	10.57%	563,966.39	528,138.83	(35,827.56)	(6.80)%
SALARIES AND WAGES	10,012.97	7,708.37	2,304.60	(29.90)%	91,145.92	79,900.44	(11,245.48)	(14.07)%
EMPLOYEE BENEFITS	72,355.64	128,587.49	56,231.85	43.73%	1,022,669.33	1,216,439.45	193,770.12	15.93%
PROFESSIONAL FEES	16,321.02	43,463.32	27,142.30	62.45%	291,786.99	361,723.54	69,936.55	19.33%
SUPPLIES	19,175.33	27,723.93	8,548.60	30.83%	246,973.07	258,020.24	11,047.04	4.28%
PURCHASED SERVICES	3,843.16	3,665.58	(177.58)	(4.84)%	33,627.07	34,507.48	880.41	2.55%
DEPRECIATION	32,250.97	31,317.65	(933.32)	(2.98)%	284,628.98	275,675.58	(8,953.40)	(3.25)%
RENTS AND LEASES	8,485.14	6,055.05	2,430.09	(40.13)%	54,475.25	47,168.86	(7,306.39)	(15.49)%
UTILITIES	1,726.54	1,803.84	77.30	4.29%	15,510.83	15,257.85	(252.98)	(1.66)%
INSURANCE	6,405.91	9,061.76	2,655.85	29.31%	59,269.89	73,936.58	14,666.69	19.84%
OTHER EXPENSES	224,829.52	320,050.67	95,221.15	29.75%	2,654,053.85	2,890,768.85	236,715.00	8.19%
TOTAL OPERATING EXPENSE	(84,395.33)	(36,032.78)	(48,362.55)	(134.22)%	(379,976.56)	(41,187.30)	(338,789.26)	822.56%
NET INCOME FROM OPERATIONS	833.33	0.00	833.33	0.00%	2,499.99	0.00	2,499.99	0.00%
NON-OPERATING REVENUE	833.33	0.00	833.33	0.00%	2,499.99	0.00	2,499.99	0.00%
NON-OPERATING EXPENSE	833.33	0.00	833.33	0.00%	2,499.99	0.00	2,499.99	0.00%
NET NON-OPERATING INCOME	(83,562.00)	(36,032.78)	(47,529.22)	(131.91)%	(377,476.57)	(41,187.30)	(336,289.27)	816.49%
NET INCOME	101.00	209.00	108.00	51.67%	1,667.00	2,211.00	544.00	24.60%

** STATISTICS **
 VISITS

BLOSS MEMORIAL HEALTHCARE DISTRICT

	<u>INCOME STATEMENT</u>		<u>\$ PER CASE</u>
Month of September 2017	CDSC	CDSC	CDSC
NUMBER OF CASES	<u>101</u>		<u>101</u>
NET PATIENT REVENUE	140,434		1,390
OTHER REVENUE	<u>0</u>		<u>0</u>
TOTAL NET OPERATING REVENUE	<u>140,434</u>		<u>1,390</u>
OPERATING EXPENSES			
SALARIES AND WAGES	54,253		537
EMPLOYEE BENEFITS	10,013		99
PROFESSIONAL FEES	72,356		716
SUPPLIES	16,321		162
PURCHASED SERVICES	19,175		190
DEPRECIATION	3,843		38
RENT	32,251		319
UTILITIES	8,485		84
INSURANCE	1,727		17
OTHER EXPENSES	<u>6,406</u>		<u>63</u>
TOTAL OPERATING EXPENSE	<u>224,830</u>		<u>2,226</u>
NET INCOME FROM OPERATIONS	(84,395)		(836)
NON-OPERATING REVENUE	<u>833</u>		
NET INCOME	<u>(83,562)</u>		<u>(827)</u>

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

Auto Debits - Old Account

Bank Fees 118.40

Grand Total 118.40

Children's Dental Surgery Center

Auto Debits - New Account

Bank Fees 145.55

The Hartford - Automatic Payment 196.50

Midwest Insurance 0.00

Grand Total 342.05

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

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

CDSC
 FROM 09/01/17 TO END

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
09/06/17	005678	C0067	ABM BUILDING SOLUTIONS, LLC	ISSUED	09/06/17	457.00	
09/06/17	005679	C0016	AIRGAS USA, LLC	ISSUED	09/06/17	453.88	
09/06/17	005680	C0020	ALSCO	ISSUED	09/06/17	817.20	
09/06/17	005681	C0035	CITY OF STOCKTON	ISSUED	09/06/17	182.00	
		REMITTED TO: CITY OF STOCKTON					
09/06/17	005682	C0040	DENOVO	ISSUED	09/06/17	1592.27	
09/06/17	005683	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	09/06/17	3726.42	
09/06/17	005684	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	09/06/17	2711.19	
09/06/17	005685	C0013	OFFICE DEPOT	ISSUED	09/06/17	347.15	
09/06/17	005686	C0057	QUANTUM LABS INC	ISSUED	09/06/17	1528.87	
09/06/17	005687	C0046	RADIATION DETECTION COMPANY, INC.	ISSUED	09/06/17	806.00	
09/06/17	005688	C0028	TPX COMMUNICATIONS	ISSUED	09/06/17	420.71	
09/13/17	005689	C0020	ALSCO	ISSUED	09/13/17	817.20	
09/13/17	005690	C0053	CORTPASSI ENTERPRISES	ISSUED	09/13/17	833.00	
09/13/17	005691	C0055	ISING'S CULLIGAN/SAN JOAQUIN	ISSUED	09/13/17	37.00	
09/13/17	005692	C0034	DENNEHY DENTAL SUPPLY	ISSUED	09/13/17	150.00	
09/13/17	005693	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	09/13/17	276.92	
09/13/17	005694	C0041	JAMES G. PARKER INSURANCE ASSOC.	ISSUED	09/13/17	5250.00	
09/13/17	005695	C0025	OPEN DENTAL SOFTWARE	ISSUED	09/13/17	99.00	
09/13/17	005696	C0049	OVERNIGHT HANDPIECE	ISSUED	09/13/17	1039.00	
		REMITTED TO: OVERNIGHT HANDPIECE REPAIR					
09/13/17	005697	C0032	PURCHASE POWER	ISSUED	09/13/17	6.83	
09/13/17	005698	C0017	SOMTHIN' FISHY	ISSUED	09/13/17	90.00	
09/20/17	005699	C0016	AIRGAS USA, LLC	ISSUED	09/20/17	873.41	
09/20/17	005700	C0030	BLOSS MEMORIAL HEALTHCARE DISTRICT	ISSUED	09/20/17	49493.92	
09/20/17	005701	C0063	FEDEX	ISSUED	09/20/17	11.33	
09/20/17	005702	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	09/20/17	7395.52	
09/20/17	005703	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	09/20/17	1973.24	
09/20/17	005704	C0039	HcBInte1	ISSUED	09/20/17	7875.71	
09/20/17	005705	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	09/20/17	684.48	
09/20/17	005706	C0006	PATTERSON DENTAL SUPPLY, INC.	ISSUED	09/20/17	83.47	
09/26/17	005707	C0002	ADVANCED SECURITY TECHNOLOGIES	ISSUED	09/26/17	105.06	
		REMITTED TO: ADVANCED SECURITY TECHNOLOGIES					
09/26/17	005708	C0016	AIRGAS USA, LLC	ISSUED	09/26/17	453.88	
09/26/17	005709	C0020	ALSCO	ISSUED	09/26/17	817.20	
09/26/17	005710	C0015	COMCAST (8155 60 067 0975070)	ISSUED	09/26/17	170.67	
09/26/17	005711	C0044	JIVE COMMUNICATIONS INC	ISSUED	09/26/17	462.33	
09/26/17	005712	C0013	OFFICE DEPOT	ISSUED	09/26/17	257.88	
		REMITTED TO: OFFICE DEPOT (32544746)					
09/26/17	005713	C0092	PACIFIC STORAGE COMPANY	ISSUED	09/26/17	25.00	
		REMITTED TO: PACIFIC RECORDS MANAGEMENT (1207)					
09/26/17	005714	C0022	PGE (1178141465-8)	ISSUED	09/26/17	8030.28	
09/26/17	005715	C0087	SORAYA VELASQUEZ - PETTY CASH	ISSUED	09/26/17	118.39	
09/26/17	005716	C0027	UNIVERSAL DATA (CDSC)	ISSUED	09/26/17	275.61	
09/26/17	005717	C0012	VALLEY YELLOW PAGES	ISSUED	09/26/17	300.11	
09/26/17	005718	C0014	VANGUARD CLEANING SYSTEMS	ISSUED	09/26/17	1095.00	
TOTAL \$						102144.13	

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
Oct-16	1,192,054	216,116	39,213	6,248	930,477	21.42%
Nov-16	1,293,461	326,384	32,464	24,918	909,694	27.74%
Dec-16	1,134,114	129,521	93,250	20,695	890,648	19.64%
Jan-17	1,204,616	223,549	50,966	44,158	885,943	22.79%
Feb-17	1,259,223	269,682	57,752	32,399	899,391	26.00%
Mar-17	1,226,213	236,682	61,627	32,487	895,418	24.33%
Apr-17	1,270,454	265,666	77,354	29,735	897,700	27.00%
May-17	1,404,388	384,072	85,967	31,152	903,197	33.47%
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%

% OF TOTAL 13.73% 5.90% 0.91% 79.46%

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

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-14	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Aug-17 Sep-17 CHANGE
BEG BALANCE	1,218,207	1,192,054	1,293,461	1,134,114	1,204,616	1,259,223	1,226,213	1,270,454	1,404,388	1,151,212	1,113,056	1,113,332	
CHARGES	334,488	386,882	238,111	320,897	329,442	350,566	350,044	399,455	210,032	147,522	166,616	147,825	(18,791)
PAYMENTS LESS REFUN	(348,017)	(266,145)	(387,215)	(233,673)	(259,207)	(366,471)	(288,569)	(245,038)	(452,663)	(178,078)	(157,514)	(190,118)	32,603
ADJUSTMENTS	(12,624)	(19,331)	(10,243)	(16,722)	(15,627)	(17,105)	(17,233)	(20,483)	(10,545)	(7,601)	(8,825)	(7,717)	(1,108)
NET IN(DE)CREASE	(26,153)	101,407	(159,347)	70,502	54,608	(33,010)	44,242	133,934	(253,176)	(38,156)	276	(50,010)	
END BALANCE	1,192,054	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	(50,010)
COLLECTION % *	96.50%	93.23%	97.42%	93.32%	94.31%	95.54%	94.36%	92.29%	97.72%	95.91%	94.69%	96.10%	1.40
ADJUSTMENT %	3.50%	6.77%	2.58%	6.68%	5.69%	4.46%	5.64%	7.71%	2.28%	4.09%	5.31%	3.90%	-1.40
DAYS IN A/R ***	109.32	114.17	108.74	117.16	127.56	110.26	109.77	117.45	109.18	135.27	195.41	211.76	16.35

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

	NET	GROSS
Anesthesia		
*Denti-Cal	13,028.46	62,850.00
	<u>\$ 13,028.46</u>	<u>\$ 62,850.00</u>
Dental Common		
FLAT	2,821.00	2,821.00
*Denti-Cal	95,386.00	183,390.00
Delta Dental of California	2,385.00	2,385.00
	<u>\$ 100,592.00</u>	<u>\$ 188,596.00</u>
Facility Fees		
*California Health and Wellness	4,553.26	69,030.00
Anthem Blue Cross	4,150.00	4,150.00
Anthem Blue Cross Medi-cal	4,525.74	52,110.00
Contra Costa Health Plan	241.26	3,870.00
Health Net Medi-cal	304.04	4,230.00
HPSJ Medi-cal	15,925.00	101,675.00
O/P Medi-cal	449.64	7,740.00
Partnership Healthplan of California	4,056.06	60,570.00
	<u>\$ 34,205.00</u>	<u>\$ 303,375.00</u>
	\$ 147,825.46	\$ 554,821.00

INSURANCE PAYMENTS		PATIENT PAYMENTS		ADJUSTMENTS	
*California	-775.91	19813	-398.00	DF-Contractual	-1,785.95
*Denti-Cal	-158,710.85	19850	-798.00	DP-Contractual	-4,352.87
Anthem Blue	-993.95	19876	-796.00	DA-Contractual	-1,578.64
Anthem Blue	-4,607.06	19809	-398.00		
Contra Costa	-275.75	19808	-199.00		
Delta Dental of	-42.40				
Health Net	-3,257.65				
HPSJ Medi-cal	-13,325.00				
O/P Medi-cal	-1,618.08				
Partnership	-3,922.04				
	<u>-187,528.69</u>		<u>-2,589.00</u>		<u>-7,717.46</u>

TOTAL ACCOUNTS RECEIVABLE	
Beginning A/R:	1,113,332.40
Net Charges:	147,825.46
Insurance Payments:	-187,528.69
Patient Payments:	-2,589.00
Adjustments:	-7,717.46
Writeoffs:	0.00
Total A/R:	\$ 1,063,322.71

DENTAL CENTERS' COMPARISON

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

	INCOME STATEMENT		\$ PER CASE	
	CCDSC	CDSC	CCDSC	CDSC
NUMBER OF CASES	<u>2,299</u>	<u>2,327</u>	<u>2,299</u>	<u>2,327</u>
NET PATIENT REVENUE	2,974,938	3,184,951	1,294	1,369
OTHER REVENUE	<u>98,201</u>	<u>247</u>	<u>0</u>	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>3,073,139</u>	<u>3,185,198</u>	<u>1,337</u>	<u>1,369</u>
OPERATING EXPENSES				
SALARIES AND WAGES	653,510	743,214	284	319
EMPLOYEE BENEFITS	115,843	123,331	50	53
PROFESSIONAL FEES	1,144,292	1,404,536	498	604
SUPPLIES	362,440	415,704	158	179
PURCHASED SERVICES	203,278	334,041	88	144
DEPRECIATION	23,057	44,624	10	19
RENT	372	378,011	0	162
UTILITIES	0	68,213	0	29
INSURANCE	326	20,629	0	9
OTHER EXPENSES	70,387	80,150	31	34
TOTAL OPERATING EXPENSE	<u>2,573,503</u>	<u>3,612,454</u>	<u>1,119</u>	<u>1,552</u>
NET INCOME FROM OPERATIONS	499,636	(427,255)	217	(184)
NON-OPERATING REVENUE	<u>9,997</u>	<u>2,500</u>	<u>4</u>	<u>1</u>
NET INCOME	<u>509,633</u>	<u>(424,755)</u>	<u>222</u>	<u>(183)</u>

**BLOSS MEMORIAL HEALTHCARE DISTRICT
DENTAL CENTER OPERATIONS COMPARISON
CDDC & CCDS
Month of September 2017**

	INCOME STATEMENT		\$ PER CASE
	CCDSC	CDSC	
NUMBER OF CASES	<u>163</u>	<u>101</u>	<u>101</u>
NET PATIENT REVENUE	210,636	140,434	1,390
OTHER REVENUE	<u>0</u>	<u>0</u>	N/A
TOTAL NET OPERATING REVENUE	<u>210,636</u>	<u>140,434</u>	<u>1,390</u>
OPERATING EXPENSES			
SALARIES AND WAGES	56,351	54,253	537
EMPLOYEE BENEFITS	7,763	10,013	99
PROFESSIONAL FEES	81,032	72,356	716
SUPPLIES	28,642	16,321	162
PURCHASED SERVICES	16,108	19,175	190
DEPRECIATION	1,878	3,843	38
RENT	124	32,251	319
UTILITIES	0	8,485	84
INSURANCE	0	1,727	17
OTHER EXPENSES	5,693	6,406	63
TOTAL OPERATING EXPENSE	<u>197,591</u>	<u>224,830</u>	<u>2,226</u>
NET INCOME FROM OPERATIONS	13,045	(84,395)	(836)
NON-OPERATING REVENUE	<u>833</u>	<u>833</u>	<u>0</u>
NET INCOME	<u>13,878</u>	<u>(83,562)</u>	<u>(827)</u>