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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:** February 21, 2018

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

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

Bloss Memorial Healthcare District will hold their **Finance Committee** meeting on Wednesday, February 28, 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, February 28, 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, February 28, 2018  
1:30 pm.**

**AGENDA FOR PUBLIC SESSION**

**I. CALL TO ORDER**

	<b><u>ACTION</u></b>	<b><u>EXHIBIT</u></b>
<b>II. APPROVAL OF AGENDA</b>	*	
<b>III. PUBLIC COMMENTS</b> 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.		
<b>IV. APPROVAL OF MINUTES</b> A. January 31, 2018 Finance Committee	*	1
<b>V. REVIEW OF DISTRICT FINANCIAL STATEMENTS</b>	*	2
<b>VI. CCDSC FINANCIAL REPORT</b>	*	3
<b>VII. SKDSC FINANCIAL REPORT</b>	*	4
<b>VIII. CDSC FINANCIAL REPORT</b>	*	5
<b>IX. DENTAL CENTERS’ COMPARISON</b>	*	6
<b>X. WARRANTS &amp; PAYROLL</b> A. January 2018 Payroll, Electronic Payments & Check Register	*	7
<b>XI. DISCUSSION</b>		
<b>XII. AGENDA FOR CLOSED SESSION</b> 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 2018.		
<b>XIII. NEXT MEETING DATE</b>		
<b>XIV. ADJOURNMENT</b>		

- ❖ **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  
Wednesday, January 31, 2018  
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: Kory Billings, Board Vice Chair

Absent: None

**CALL TO ORDER**

Al Peterson, Committee Chair, called the meeting to order at 1:32 p.m. in the Board Room.

**APPROVAL OF AGENDA**

**A motion was made/seconded, (Edward Lujano / Glenn Arnold) to approve the January 31, 2018 agenda as presented. Motion carried.**

**PUBLIC COMMENTS**

None.

**APPROVAL OF FINANCE COMMITTEE MINUTES**

A. December 28, 2017 Finance Committee Minutes, Exhibit 1

**A motion was made / seconded, (Glenn Arnold / Edward Lujano) to approve and accept the December 28, 2017 Finance Committee Minutes as presented, Exhibit 1. Motion carried.**

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

Dawnita Castle CFO, reported that 12 RFP's had been sent out for CDSC 2017 Audit. Some companies will call and ask how much was charged the previous year and then decline to bid. We received three bids, David Bruner, CPA with a bid of \$5,950; Blomberg & Griffin with a bid of \$4,975 and JWT & Associates LLP with a bid of \$7,500. Dawnita Castle, CFO, recommends going with JWT & Associates, LLP, they are aware of possible changes with the surgery centers and they have always been available to answer any questions.

Dawnita Castle reported that the operating cash balance in December 2017 was \$1,641,978 and Days Cash on Hand was 132 days.

BMHD recorded a net loss before depreciation in the amount of \$25,676 and \$84,715 after depreciation.

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

Dawnita Castle reported that for December 2017, CCDSC had treated 108 patients and had a net profit before expenses in the amount of \$22,338 and a net profit in the amount of \$16,734 after overhead expense.

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

Dawnita Castle reported that SKDSC total expenses for December 2017 were \$21,380.

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

Dawnita Castle reported that for the month December 2017, CDSC treated 71 patients and recorded a net loss in the amount of \$86,076. BMHD's share of the profit loss was \$55,949.

### **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 2,266 with a net patient revenue of \$1,312 and CDSC treated 1,971 with a net per case revenue of \$1,398. Moving forward there were some adjustments to the fee schedules and we will see a higher profit to the surgery centers, around \$16 per patient.

**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. December 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 \$134,162.25 and Total Accounts Payable in the amount of \$287,752.36 for a total Grand Total Disbursement of \$421,914.61, 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, February 28, 2018 at 1:30 pm.

As there was no further business, the meeting adjourned at 1:41 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 January 2018**

**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 gain before depreciation of \$128,702 for the month compared to a net gain of \$349,066 last year. Expenses include \$21,349 of SKDSC costs.

The January 31, Operating Cash Balance was \$1,716,761 and Days Cash On Hand was 132 Days\*. In December the DCH was 164 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 Operating Expenses	\$317,341	\$0	\$234,294	\$551,635
Net Income (Loss)	211,552	21,349	240,611	473,512
BMHCD % Share	100.00%	(21,349)	(6,317)	78,123
Bloss Share of Net Income (Loss)	100.00%	100.00%	65.00%	N/A
	\$105,789	(\$21,349)	(\$4,106)	\$80,334

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

	Jan-18	Jan-17	VARIANCE *	%	Y-T-D Jan-18	Y-T-D Jan-17	Y-T-D VARIANCE *	Y-T-D %
Net Patient Revenue	312,341	285,718	26,623	9.32%	1,546,488	1,690,430	(143,942)	-8.52%
Other Operating Revenue	666	2,727	(2,041)	-74.84%	12,678	12,298	380	3.09%
Total Net Operating Revenue	313,027	288,445	24,582	8.52%	1,559,166	1,702,728	(143,562)	-8.43%
Operating Expenses Excluding Depreciation	324,110	376,963	52,853	14.02%	2,281,381	2,520,816	239,435	9.50%
Net Operating Income (Loss) Before Depreciation	(11,083)	(88,516)	77,435	87.48%	(722,215)	(818,068)	95,873	11.72%
Net Non Operating-Gains/Losses	10,766	3,093	7,673	N/A	28,788	14,012	14,776	105.45%
Gain/Loss on Investments	(4,106)	(3,075)	1,031	-33.53%	(299,029)	(88,096)	(210,933)	-239.44%
CDSC Gain/Losses	133,125	437,566	304,441	69.58%	903,139	1,287,260	(384,121)	-29.84%
All Other Non-Operating Gains/Losses	139,765	437,564	297,799	68.06%	632,898	1,213,176	(580,278)	-47.83%
Total Net Non-Operating Income: Losses/Gains	128,702	349,066	(220,364)	-63.13%	(89,317)	395,088	(484,405)	-122.61%
Total Net Income (Loss) Before Depreciation	58,951	58,644	307	0.52%	416,285	423,412	(7,127)	-1.68%
Depreciation Expense	69,751	290,422	(220,671)	-75.98%	(505,602)	(28,324)	(477,278)	-1685.07%
Net Income (Loss) After Depreciation								

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



Bloss Memorial HealthCare District  
 Operations Summary Report  
 Seven Months Ending January 31, 2018

Total CFHC Inc. encounters for the month are 12,142 compared to 11,262 last year, a 7.81% increase.  
 CCDSC cases for the month are 16.64 % less than last year.  
 CDSC cases for the month are 44.30% less than last year.

Department	Jan-18	Jan-17	VARIANCE	%	Jan-18	Jan-17	VARIANCE *	Y-T-D	Y-T-D	%
Castle Clinic	4,749	3,778	971	25.70%	27,783	24,115	3,668	15.21%		
Specialty Clinic	601	874	(273)	-31.24%	4,335	6,239	(1,904)	-30.52%		
Bloss Clinic	1,222	1,230	(8)	-0.65%	6,444	7,542	(1,098)	-14.56%		
Winton Clinic	828	836	(8)	-0.96%	5,175	5,225	(50)	-0.96%		
Urgent Care	422	483	(61)	-12.63%	2,216	3,543	(1,327)	-37.45%		
Lab	2,005	1,861	144	7.74%	12,781	11,804	977	8.28%		
Radiology	623	580	43	7.41%	3,802	3,830	(28)	-0.73%		
Behavioral Health	256	257	(1)	-0.39%	1,505	1,530	(25)	-1.63%		
Adult Day Health Care	447	509	(62)	-12.18%	3,579	3,571	8	0.22%		
Optometry	627	535	92	17.20%	3,312	3,621	(309)	-8.53%		
Ophthalmology	362	319	43	13.48%	2,416	2,130	286	13.43%		
<b>TOTAL ENCOUNTERS</b>	<b>12,142</b>	<b>11,262</b>	<b>880</b>	<b>7.81%</b>	<b>73,348</b>	<b>73,150</b>	<b>198</b>	<b>0.27%</b>		

CASTLE NEW PATIENTS	Jan-18	Jan-17	VARIANCE	%	Jan-18	Jan-17	VARIANCE *	Y-T-D	Y-T-D	%
<b>CASTLE NEW PATIENTS</b>	<b>453</b>	<b>287</b>	<b>166</b>	<b>57.84%</b>	<b>3,091</b>	<b>2,126</b>	<b>965</b>	<b>45.39%</b>		

  

Bloss Memorial Health Care District	Jan-18	Jan-17	VARIANCE	%	Jan-18	Jan-17	VARIANCE *	Y-T-D	Y-T-D	%
Central California Dental Surgery Center	185	222	(37)	-16.67%	1,115	1,307	(192)	-14.69%		
Childrens Surgery Center	127	228	(101)	-44.30%	754	1,535	(781)	-50.88%		
<b>Total Surgery Center Visits</b>	<b>312</b>	<b>450</b>	<b>(138)</b>	<b>-30.67%</b>	<b>1,869</b>	<b>2,842</b>	<b>(973)</b>	<b>-34.24%</b>		

January-18 Working Days 22 and 1 Holiday  
 January-17 Working Days 21 and 1 Holiday

Bloss Memorial HealthCare District  
 Operations Summary Report  
 Seven Months Ending January 31, 2018

**BMHD FULL TIME EQUIVALENTS SUMMARY :**

(See FTE report included in Financial Reports for detail)

	Jan-18	Jan-17	VARIANCE	%	Y-T-D Jan-18	Y-T-D Jan-17	Y-T-D VARIANCE *	Y-T-D %
EMPLOYEE FTE'S	13.44	13.90	0.46	3.31%	13.12	12.93	(0.19)	-1.47%
CONTRACT FTE'S	4.43	4.46	0.03	0.67%	4.11	5.21	1.10	21.11%
<b>TOTAL FTE'S</b>	<b>17.87</b>	<b>18.36</b>	<b>0.49</b>	<b>2.67%</b>	<b>17.23</b>	<b>18.14</b>	<b>0.91</b>	<b>5.02%</b>

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

Full Time Equivalent - Employees for the month are 3.31% less than the prior year with 0.46 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
All other departments < 1 fte var	0.46	(0.19)	Various departments less than 1 fte variance.
	0.46	(0.19)	Brackets () indicate a decrease (favorable) variance

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 JAN 2018

	CURRENT MO. JAN 2018	PRIOR MONTH DEC 2017	\$ CHANGE	% CHANGE	PRIOR YEAR JAN 2017
ASSETS					
CURRENT ASSETS					
CASH AND EQUIVALENTS					
CASH - GENERAL CHECKING	806,411	763,688	42,723	5.59%	994,597
CCDS-GENERAL CHECKING	21,727	17,817	3,909	21.94%	46,032
CCDSC-GENERAL CHECKING	677,068	648,928	28,140	4.34%	750,855
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	130,943	143,801	(12,858)	(8.94)%	26,692
LAIF - FUNDED DEPRECIATION	70,013	57,142	12,870	22.52%	74,111
CCDSC CHANGE FUNDS	500	500	0	0.00%	500
MARKETABLE SECURITIES CAP IMP	261,797	254,206	7,590	2.99%	162,231
MARKETABLE SECURITIES GRANTS	111,673	108,498	3,175	2.93%	79,708
TOTAL CASH AND EQUIVALENTS	2,090,231	2,004,682	85,550	4.27%	2,144,825
PATIENT ACCOUNTS RECEIVABLE					
A/R BAD DEBT	363,713	363,713	0	0.00%	365,285
A/R OPEN DENT	528,758	400,153	128,605	32.14%	506,673
TOTAL PATIENT ACCOUNTS RECEIVABLE	892,471	763,866	128,605	16.84%	871,958
ALLOWANCES					
ALLOWANCE - B.D. COLLECTIONS	(363,713)	(363,713)	0	0.00%	(365,285)
ALLOWANCE - OPEN DENT	(145,323)	(145,707)	385	(0.26)%	(194,949)
TOTAL ALLOWANCES	(509,036)	(509,421)	385	(0.08)%	(560,234)
NET PATIENT ACCOUNTS RECEIVABLE	383,435	254,446	128,990	50.69%	311,724
OTHER RECEIVABLES					
RENT RECEIVABLE	(6,029)	0	(6,029)		(14,042)
PROPERTY TAX RECEIVABLE	(26,515)	162,061	(188,575)	(116.36)%	4,560
CDSC PROFIT ACCRUAL	(299,029)	(294,923)	(4,106)	1.39%	(88,096)
CFHC INC RECEIVABLE	78	0	78		0
CFHC NOTE RECEIVABLE	0	0	0	0.00%	47,694
ALLOWANCES FOR OTHER RECEIVABLES					
NET OTHER ACCOUNTS RECEIVABLE	(331,495)	(132,863)	(198,633)	149.50%	(49,884)
INVENTORY					

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 JAN 2018

	CURRENT MO. JAN 2018	PRIOR MONTH DEC 2017	\$ CHANGE	% CHANGE	PRIOR YEAR JAN 2017
CCDSC INVENTORY	30,175	36,021	(5,847)	(16.23)%	33,919
CCDSC TAX ON INVENTORY ITEMS	(3,367)	(2,725)	(642)	23.57%	(2,279)
<b>TOTAL INVENTORY</b>	<b>26,807</b>	<b>33,296</b>	<b>(6,489)</b>	<b>(19.49)%</b>	<b>31,641</b>
PREPAID EXPENSES AND DEPOSITS					
PREPAID INSURANCE	28,498	31,837	(3,339)	(10.49)%	26,153
PREPAID EXPENSE - SYSTEM	0	10,023	(10,023)	(100.00)%	444
PREPAID EXPENSE - MANUAL	6,955	8,835	(1,880)	(21.28)%	13,485
CCDSC PREPAID EXP - MANUAL	5,738	6,198	(460)	(7.43)%	21,781
<b>TOTAL PREPAID EXPENSES AND DEPOSITS</b>	<b>41,191</b>	<b>56,893</b>	<b>(15,702)</b>	<b>(27.60)%</b>	<b>61,864</b>
<b>TOTAL CURRENT ASSETS</b>	<b>2,210,170</b>	<b>2,216,454</b>	<b>(6,284)</b>	<b>(0.28)%</b>	<b>2,500,170</b>
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 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
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>	<b>33,395,871</b>	<b>33,395,871</b>	<b>0</b>	<b>0.00%</b>	<b>33,277,504</b>
ACCUMULATED DEPRECIATION					
ACCUM DEPREC - LAND IMPROVMNTS	(112,316)	(111,930)	(386)	0.35%	(107,172)
ACCUM DEPREC - BLDGS & IMPROV	(8,465,759)	(8,417,680)	(48,080)	0.57%	(7,882,841)
CCDSC ACCUM DEPREC BLDG IMP	(4,251)	(4,136)	(115)	2.78%	(115)

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 JAN 2018

	CURRENT MO. JAN 2018	PRIOR MONTH DEC 2017	\$ CHANGE	% CHANGE	PRIOR YEAR JAN 2017
ACCUM DEPREC - FIXED EQUIP	(1,937,000)	(1,930,557)	(6,443)	0.33%	(1,859,475)
ACCUM DEPREC - LEASEHOLD IMPRV	(37,179)	(36,728)	(451)	1.23%	(34,527)
SKDSCACCUM DEPREC-LEASH IMPROV	(25,688)	(25,303)	(385)	1.52%	(21,070)
ACCUM DEPREC - MAJOR MOVE EQPT	(4,467,420)	(4,466,198)	(1,222)	0.03%	(4,454,037)
SKDSC ACCUM DEPREC-MAJORMV EQU	(712,298)	(712,298)	0	0.00%	(712,298)
CCDSC ACCUM DEPREC MAJOR EQP	(7,570)	(7,349)	(221)	3.01%	(4,917)
ACCUM DEPREC - MINOR EQUIPMENT	(574,712)	(574,606)	(106)	0.02%	(572,916)
SKDSC ACCUM DEPREC-MINOR EQUIP	(64,007)	(64,007)	0	0.00%	(64,007)
CCDSC ACCUM DEPREC MINOR EQIP	(53,306)	(51,763)	(1,542)	2.98%	(34,486)
TOTAL ACCUMULATED DEPRECIATION	(16,461,507)	(16,402,556)	(58,951)	0.36%	(15,747,861)
NET PROPERTY, PLANT, AND EQUIPMENT	16,934,365	16,993,316	(58,951)	(0.35)%	17,529,643
ASSETS LIMITED AS TO USE					
CASH - UNG GOODWIN TRUST	174,556	174,556	0	0.00%	157,862
TOTAL RESTRICTED ASSETS	174,556	174,556	0	0.00%	157,862
OTHER ASSETS					
CDSC RECEIVABLE	3,598,639	3,446,131	152,508	4.43%	2,981,573
INVESTMENT IN CDSC	(1,773,233)	(1,773,233)	0	0.00%	(1,611,866)
TOTAL OTHER ASSETS	1,825,407	1,672,899	152,508	9.12%	1,369,706
TOTAL ASSETS LIMITED AS TO USE	18,934,327	18,840,770	93,557	0.50%	19,057,211
TOTAL ASSETS	21,144,497	21,057,224	87,273	0.41%	21,557,380
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE - VENDORS	137,555	81,022	(56,533)	69.77%	184,273
CCDSC ACCOUNTS PAYABLE-VENDORS	22,660	6,606	(16,054)	243.02%	9,168
ACCOUNTS PAYABLE - ACCRUALS	16,404	24,889	8,485	(34.09)%	18,082
AP ACCRUALS CCDSC	179	14,498	14,319	(98.77)%	13,043
ACCOUNTS PAYABLE - OTHER	88,224	84,999	(3,225)	3.79%	60,692

BLOSS MEMORIAL HEALTHCARE DISTRICT, A PUBLIC ENTITY.  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 JAN 2018

	CURRENT MO. JAN 2018	PRIOR MONTH DEC 2017	\$ CHANGE	% CHANGE	PRIOR YEAR JAN 2017
CASTLE INC PAYABLE	36,651	82,744	46,093	(55.71)%	38,474
AP OTHER CCDCS	6,000	5,500	(500)	9.09%	10,845
CONTINGENCY ACCRUAL	6,000	5,000	(1,000)	20.00%	5,586
<b>TOTAL ACCOUNTS PAYABLE</b>	<b>313,672</b>	<b>305,258</b>	<b>(8,414)</b>	<b>2.76%</b>	<b>340,161</b>
ACCRUED PAYROLL					
ACCRUED SALARY AND WAGES	62,605	45,169	(17,435)	38.60%	68,892
ACCRUED VACATION	25,630	35,467	9,838	(27.74)%	29,278
FICA PAYABLE	4,789	3,450	(1,340)	38.83%	5,226
PENSION PLAN ACCRUAL	21,137	18,074	(3,063)	16.95%	23,281
OTHER PAYROLL PAYABLES	3,854	2,811	(1,043)	37.11%	3,604
CHRISTAMS CLUB CASH	1,085	20	(1,065)	5,325.00%	945
<b>TOTAL ACCRUED PAYROLL</b>	<b>119,099</b>	<b>104,991</b>	<b>(14,108)</b>	<b>13.44%</b>	<b>131,226</b>
OTHER CURRENT LIABILITIES					
DEFERRED REVENUE	0	5,000	5,000	(100.00)%	5,000
CURRENT PORTION LONG TERM DEBT	0	0	0	0.00%	12,700
<b>TOTAL OTHER CURRENT LIABILITIES</b>	<b>0</b>	<b>(5,000)</b>	<b>5,000</b>	<b>(100.00)%</b>	<b>(17,700)</b>
INTERCORPORATE TRANSFERS					
<b>TOTAL CURRENT LIABILITIES</b>	<b>432,771</b>	<b>415,248</b>	<b>(17,523)</b>	<b>4.22%</b>	<b>489,087</b>
LONG TERM LIABILITIES					
<b>TOTAL LIABILITIES</b>	<b>432,771</b>	<b>415,248</b>	<b>(17,523)</b>	<b>4.22%</b>	<b>489,087</b>
FUND BALANCES					
UNG GOODWIN TRUST	174,556	174,556	0	0.00%	157,862
<b>TOTAL RESTRICTED FUND BALANCE</b>	<b>174,556</b>	<b>174,556</b>	<b>0</b>	<b>0.00%</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)	(505,602)	(575,352)	(69,751)	(12.12)%	(28,324)
<b>TOTAL FUND BALANCE</b>	<b>20,711,726</b>	<b>20,641,975</b>	<b>(69,751)</b>	<b>0.34%</b>	<b>21,068,294</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>21,144,497</b>	<b>21,057,224</b>	<b>(87,273)</b>	<b>0.41%</b>	<b>21,557,380</b>

BLOSS MEMORIAL HEALTHCARE DISTRICT  
SUMMARY INCOME STATEMENT  
PRIOR YEAR COMPARISON  
JAN 2018

	JAN 2018 ACTUAL	JAN 2017 ACTUAL	\$ VARIANCE	% VARIANCE	JAN 2018 YTD ACTUAL	JAN 2017 YTD ACTUAL	\$ VARIANCE	% VARIANCE
PATIENT SERVICES REVENUE	328,780	300,756	28,023.88	9%	1,618,142	1,821,411	(203,269)	(11.16)%
CCOSC DENTAL SURGERY REV	328,780	300,756	28,023.88	9%	1,618,142	1,821,411	(203,269)	(11.16)%
TOTAL PATIENT REVENUE	16,439	15,038	(1,401.19)	(9)%	71,654	130,982	59,327	45.29%
DEDUCTIONS FROM REVENUE	16,439	15,038	(1,401.19)	(9)%	71,654	130,982	59,327	45.29%
DENTAL SURGERY RD	312,341	285,718	26,622.69	9%	1,546,488	1,690,430	(143,942)	(8.52)%
NET PATIENT REVENUE	686	2,727	(2,040.60)	(75)%	12,678	12,298	380	3.09%
OTHER REVENUE	313,027	288,445	24,582.09	9%	1,559,166	1,702,728	(143,562)	(8.43)%
TOTAL NET OPERATING REVENUE	55,545	66,325	10,779.69	16%	439,514	414,481	25,034	(6.04)%
OPERATING EXPENSES	14,113	15,267	1,153.48	8%	92,540	88,846	3,694	(4.16)%
SALARIES AND WAGES	107,894	119,912	12,018.01	10%	646,498	752,152	105,654	14.05%
EMPLOYEE BENEFITS	28,416	27,906	(509.70)	(2)%	177,842	222,688	44,846	20.14%
PROFESSIONAL FEES	51,639	64,536	12,897.16	20%	386,250	462,635	76,385	16.51%
SUPPLIES	58,951	58,644	(307.49)	(1)%	416,285	423,412	7,127	1.68%
PURCHASED SERVICES	19,131	18,913	(218.20)	(1)%	134,099	132,294	(1,806)	(1.36)%
DEPRECIATION	30,513	40,730	10,217.21	25%	280,259	314,470	34,211	10.88%
RENTS AND LEASES	8,153	7,886	(266.63)	(3)%	59,182	55,201	(3,981)	(7.21)%
UTILITIES	8,706	15,489	6,782.70	44%	65,196	78,050	12,854	16.47%
INSURANCE	383,061	435,607	52,546.23	12%	2,697,666	2,944,228	246,562	8.37%
OTHER EXPENSES	(70,034)	(147,162)	77,128.32	(52)%	(1,138,500)	(1,241,501)	103,001	(8.30)%
TOTAL OPERATING EXPENSE	139,785	430,846	(291,061.68)	(68)%	632,975	1,221,076	(588,101)	(48.16)%
TOTAL OPERATING EXPENSE	0	(6,738)	(6,738.00)	100%	77	7,899	7,823	99.03%
NET INCOME FROM OPERATIONS	139,785	437,584	(297,799.68)	(68)%	632,898	1,213,177	(580,279)	(47.83)%
NET NON-OPERATING REVENUE	69,751	290,422	(220,671.36)	(76)%	(505,602)	(28,324)	(477,278)	1,685.08%
NET NON-OPERATING EXPENSE								
NET INCOME	69,751	290,422	(220,671.36)	(76)%	(505,602)	(28,324)	(477,278)	1,685.08%

NOTE: UNFAVORABLE VARIANCES ARE SHOWN IN PARENTHESES

RUN DATE: 02/16/18  
 RUN TIME: 1602  
 RUN USER: DAMEDA

		CRP 00 FTE'S BY DEPARTMENT						
	JAN 2018	JAN 2017	(UN)FAVORABLE VARIANCE	% VARIANCE	YTD JAN 2018	YTD JAN 2017	(UN)FAVORABLE VARIANCE	% VARIANCE
*** EMPLOYEE FULL TIME EQUIVALENTS ***								
7200 CCOSC	13.09	13.60	0.51	3.72%	12.81	12.52	(0.29)	(2.34)%
8610 ADMINISTRATION	0.34	0.30	(0.04)	(14.50)%	0.31	0.41	0.10	25.29%
TOTAL EMPLOYEE FTE'S	13.44	13.90	0.46	3.32%	13.12	12.93	(0.19)	(1.46)%
*** CONTRACT FULL TIME EQUIVALENTS ***								
CCOSC	0.86	0.51	(0.36)	(70.52)%	0.54	0.58	0.04	6.86%
PURCHASING	2.96	0.04	(2.91)	(6,836.85)%	0.48	0.06	(0.42)	(669.89)%
MAINTENANCE & PLANT OPERATIONS	0.05	3.35	3.30	98.62%	2.50	4.03	1.53	38.03%
ACCOUNTING	0.35	0.31	(0.04)	(11.69)%	0.36	0.26	(0.11)	(40.81)%
ADMINISTRATION	0.11	0.16	0.05	33.72%	0.13	0.17	0.04	23.64%
PERSONNEL	0.10	0.08	(0.02)	(27.30)%	0.09	0.09	0.00	0.68%
CLINIC ADMINISTRATION	0.01	0.01	0.00	4.39%	0.01	0.01	0.00	0.00%
TOTAL CONTRACT FTE'S	4.43	4.46	0.03	0.73%	4.11	5.21	1.09	21.01%
*** TOTAL FULL TIME EQUIVALENTS ***								
CCOSC	13.96	14.11	0.15	1.06%	13.35	13.10	(0.25)	(1.93)%
PURCHASING	2.96	0.04	(2.91)	(6,836.85)%	0.48	0.06	(0.42)	(669.89)%
MAINTENANCE & PLANT OPERATIONS	0.05	3.35	3.30	98.62%	2.50	4.03	1.53	38.03%
ACCOUNTING	0.35	0.31	(0.04)	(11.69)%	0.36	0.26	(0.11)	(40.81)%
ADMINISTRATION	0.45	0.46	0.01	2.40%	0.44	0.58	0.14	24.80%
PERSONNEL	0.10	0.08	(0.02)	(27.30)%	0.09	0.09	0.00	0.68%
CLINIC ADMINISTRATION	0.01	0.01	0.00	4.39%	0.01	0.01	0.00	0.00%
TOTAL FTE'S	17.87	18.36	0.49	2.69%	17.23	18.14	0.90	4.99%



**CENTRAL CALIFORNIA DENTAL SURGERY CENTER (CCDSC)  
BLOSS FINANCE COMMITTEE  
Period Ended January 2018**

**January 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

	JAN 2018 ACTUAL	DEC 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
CCDSC DENTAL SURGERY REV	328,780	188,287	140,493	74.62%
TOTAL PATIENT REVENUE	<u>328,780</u>	<u>188,287</u>	<u>140,493</u>	<u>74.62%</u>
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY RD	16,439	9,414	(7,025)	(74.62)%
TOTAL DEDUCTIONS FROM REVENUE	<u>16,439</u>	<u>9,414</u>	<u>(7,025)</u>	<u>(74.62)%</u>
NET PATIENT REVENUE	<u>312,341</u>	<u>178,872</u>	<u>133,468</u>	<u>74.62%</u>
OTHER OPERATING REVENUE	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL NET OPERATING REVENUE	<u><u>312,341</u></u>	<u><u>178,872</u></u>	<u><u>133,468</u></u>	<u><u>74.62%</u></u>
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	9,348	8,976	(372)	(4.14)%
TECHNIAL AND SPECIALIST	3,907	4,889	982	20.08%
REGISTERED NURSE	13,307	9,357	(3,950)	(42.22)%
LISCENSED VOCATIONAL NURSE	4,906	3,040	(1,867)	(61.42)%
MEDICAL ASSISTANTS	14,912	12,414	(2,498)	(20.12)%
CLERICAL	10,337	7,317	(3,020)	(41.28)%
VACATION EXPENSE	505	(1,677)	(2,182)	130.14%
TOTAL SALARIES	<u>57,222</u>	<u>44,315</u>	<u>(12,907)</u>	<u>(29.12)%</u>
BENEFITS				
FICA	4,342	3,506	(835)	(23.82)%
HEALTH INSURANCE	3,752	3,004	(748)	(24.89)%
WORKERS COMPENSATION	594	601	7	1.16%
OTHER BENEFITS	0	2,673	2,673	100.00%
TOTAL BENEFITS	<u>8,687</u>	<u>9,784</u>	<u>1,097</u>	<u>11.21%</u>
TOTAL SALARIES AND BENEFITS	<u><u>65,909</u></u>	<u><u>54,100</u></u>	<u><u>(11,809)</u></u>	<u><u>(21.83)%</u></u>
PROFESSIONAL FEES				

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

	JAN 2018 ACTUAL	DEC 2017 ACTUAL	\$ VARIANCE	% VARIANCE
CONSULTING & MANAGEMENT	12,500	12,500	0	0.00%
OTHER CONTRACTED SERVICE	3,652	1,961	(1,692)	(86.29)%
ANESTHESIOLOGIST	41,600	28,650	(12,950)	(45.20)%
DENTIST	40,467	20,908	(19,559)	(93.55)%
<b>TOTAL PROFESSIONAL FEES</b>	<b>98,219</b>	<b>64,019</b>	<b>(34,200)</b>	<b>(53.42)%</b>
SUPPLIES				
DENTAL SUPPLIES	3,797	3,903	107	2.73%
MEDICAL GASES	515	465	(50)	(10.66)%
PHARMACEUTICALS	5,273	985	(4,288)	(435.10)%
OTHER MEDICAL SUPPLIES	12,538	5,732	(6,806)	(118.75)%
LINEN	1,904	567	(1,337)	(236.05)%
OFFICE SUPPLIES	834	353	(481)	(136.14)%
EMPLOYEE APPAREL	806	1,047	242	23.07%
INSTRUMENTS & MINOR EQUIPMENT	235	0	(235)	
OTHER MINOR EQUIPMENT	0	127	127	100.00%
OTHER NON-MEDICAL SUPPLIES	1,309	561	(747)	(133.16)%
INVENTORY ADJUSTMENTS	(8)	0	8	
FREIGHT ON PURCHASES	190	120	(70)	(58.32)%
SALES TAX AND VARIANCE	134	240	105	43.95%
<b>TOTAL SUPPLIES</b>	<b>27,526</b>	<b>14,100</b>	<b>(13,426)</b>	<b>(95.22)%</b>
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	460	1,883	1,423	75.56%
MANAGEMENT SERVICES	200	100	(100)	(100.00)%
OTHER PURCHASED SERVICES	10,444	14,675	4,230	28.83%
<b>TOTAL PURCHASED SERVICES</b>	<b>11,105</b>	<b>16,658</b>	<b>5,553</b>	<b>33.34%</b>
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%
<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 CCDCS  
 D. THOMPSON

	JAN 2018 ACTUAL	DEC 2017 ACTUAL	\$ VARIANCE	% VARIANCE
OTHER OPERATING EXPENSES				
TAX AND LICENSE	331	105	(227)	(216.75)%
OTHER UNASSIGNED COSTS	26	222	197	88.40%
TELEPHONE	82	64	(18)	(27.88)%
SUBSCRIPTIONS & DUES	289	893	604	67.62%
TRAVEL	4,885	3,169	(1,717)	(54.17)%
ADVERTISING	(321)	538	859	159.74%
OTHER EXPENSES	500	500	0	0.00%
CONTINGENCY EXP	1,000	1,000	0	0.00%
TOTAL OTHER OPERATING EXPENSE	<u>6,792</u>	<u>6,489</u>	<u>(302)</u>	<u>(4.66)%</u>
TOTAL OPERATING EXPENSE	<u>211,552</u>	<u>157,367</u>	<u>(54,184)</u>	<u>(34.43)%</u>
NET INCOME FROM OPERATIONS	100,789	21,505	79,284	368.68%
NON-OPERATING REVENUES				
GRANT REVENUE	5,000	833	4,167	500.00%
TOTAL NON-OPERATING REVENUE	<u>5,000</u>	<u>833</u>	<u>4,167</u>	<u>500.00%</u>
NET INCOME BEFORE ALLOCATION OF OVERHEAD	105,789	22,338	83,451	373.58%
ALLOCATIONS				
ALLOCATION - SQ FT	4,491	4,652	161	3.46%
ALLOCATION - SALARY	498	952	455	47.74%
TOTAL ALLOCATIONS	<u>4,989</u>	<u>5,604</u>	<u>616</u>	<u>10.99%</u>
NET INCOME AFTER ALLOCATION OF OVERHEAD	100,800	16,734	84,066	502.37%
STATISTICS				
LABOR STISTICS				
PRODUCTIVE HOURS	2,040	1,312	(728)	(55.44)%

RUN DATE: 02/16/18  
RUN TIME: 1540

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

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

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

	JAN 2018 ACTUAL	DEC 2017 ACTUAL	\$ VARIANCE	% VARIANCE
NON-PRODUCTIVE HOURS	370	550	180	32.78%
TOTAL PAID HOURS	2,409	1,862	(547)	(29.39)%
VISITS				
OTHER VISITS	185	108	(77)	(71.30)%
TOTAL VISITS	185	108	(77)	(71.30)%
PROCEDURES				



**BLOSS MEMORIAL HEALTHCARE DISTRICT**

**INCOME STATEMENT**

**\$ PER CASE**

Month of January 2018

	CCDSC	CCDSC
NUMBER OF CASES	<u>185</u>	<u>185</u>
NET PATIENT REVENUE	312,342	1,688
OTHER REVENUE	<u>0</u>	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>312,342</u>	<u>1,688</u>
OPERATING EXPENSES		
SALARIES AND WAGES	57,222	309
EMPLOYEE BENEFITS	8,667	47
PROFESSIONAL FEES	98,219	531
SUPPLIES	27,526	149
PURCHASED SERVICES	11,105	60
DEPRECIATION	1,878	10
RENT	124	1
UTILITIES	0	0
INSURANCE	0	0
OTHER EXPENSES	<u>6,792</u>	<u>37</u>
TOTAL OPERATING EXPENSE	<u>211,553</u>	<u>1,144</u>
NET INCOME FROM OPERATIONS	100,789	545
NON-OPERATING REVENUE	<u>5,000</u>	
NET INCOME	<u><u>105,789</u></u>	<u><u>572</u></u>

**Central California Dental Surgery Center  
January-18**

**Auto Debits - Old Account**

Bank Fees	25.79
Transfer to CCDSC New Account	0.00
Transfer to Bloss	0.00

<b>Grand Total</b>	<b><u>25.79</u></b>
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**Central California Dental Surgery Center**

**Auto Debits - New Account**

Bank Fees	0.00
Transfer to Bloss for Payroll	125,358.81
Transfer to Bloss Account	0.00

<b>Grand Total</b>	<b><u>125,358.81</u></b>
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RUN DATE: 02/01/18  
 RUN TIME: 0926  
 RUN USER: COOKS

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

CCDSC  
 FROM 01/01/18 TO 01/31/18

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
01/04/18	002181	S0297	ALSCO, INC.	ISSUED	01/04/18	292.04	
01/04/18	002182	S0350	AT&T - CALNET 3	ISSUED	01/04/18	2.22	
01/04/18	002183	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	01/04/18	1225.88	
01/04/18	002184	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	01/04/18	1427.56	
01/04/18	002185	S0239	LOLA JEAN NEILS	ISSUED	01/04/18	578.00	
			REMITTED TO: OVERNIGHT HANDPIECE REPAIR				
01/10/18	002186	S0297	ALSCO, INC.	ISSUED	01/10/18	37.80	
01/10/18	002187	S0325	ASC EXCHANGE	ISSUED	01/10/18	289.00	
01/10/18	002188	S0035	AT&T	ISSUED	01/10/18	4.64	
01/10/18	002189	S0066	HENRY SCHEIN DENTAL (3194208)	ISSUED	01/10/18	2771.47	
01/10/18	002190	S0098	MERCED COUNTY - CASTLE AIRPORT	ISSUED	01/10/18	25.49	
01/10/18	002191	S0054	OFFICE DEPOT (32544746)	ISSUED	01/10/18	108.03	
01/10/18	002192	S0233	ZENITH INSURANCE COMPANY	ISSUED	01/10/18	594.00	
01/17/18	002193	S0320	A SIMPLE SOLUTION	ISSUED	01/17/18	145.45	
01/17/18	002194	S0297	ALSCO, INC.	ISSUED	01/17/18	292.04	
01/17/18	002195	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	01/17/18	803.31	
01/17/18	002196	S0054	OFFICE DEPOT (32544746)	ISSUED	01/17/18	84.31	
01/25/18	002197	S0317	HcBIntel	ISSUED	01/25/18	13068.55	
			REMITTED TO: HCBINTEL				
01/25/18	002198	S0191	HENRY SCHEIN MEDICAL (920126)	ISSUED	01/25/18	3730.68	
01/25/18	002199	S0016	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	01/25/18	55.13	
01/25/18	002200	S0021	WESTCON MEDICAL	ISSUED	01/25/18	381.33	
TOTAL \$						25916.93	

**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
Feb-17	577,770	251,355	76,819	29,064	220,533	0	56.80%
Mar-17	629,948	313,583	84,727	26,807	204,831	0	63.23%
Apr-17	611,665	265,891	93,727	48,555	203,493	0	58.79%
May-17	691,287	305,589	132,745	45,484	207,470	0	63.41%
Jun-17	549,153	241,611	90,248	32,308	184,986	0	60.43%
Jul-17	510,064	182,835	90,699	42,783	193,747	0	53.63%
Aug-17	522,691	218,406	89,681	41,854	172,750	0	58.94%
Sep-17	472,552	218,423	80,636	19,794	153,698	0	63.29%
Oct-17	465,038	210,522	83,191	25,575	145,749	0	63.16%
Nov-17	482,662	243,718	83,207	24,087	131,650	0	67.73%
Dec-17	400,153	162,861	82,889	27,802	126,601	0	61.41%
Jan-18	528,758	295,057	86,185	21,951	125,565	0	72.10%
% OF TOTAL		55.80%	16.30%	4.15%	23.75%	0.00%	

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

	CHANGE													
	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Dec-17 Jan-18	
OPEN DENT														
BEG BALANCE	506,673	577,770	629,948	611,665	691,287	549,153	510,064	522,691	472,552	465,038	482,662	400,153	(82,509)	
CHARGES	296,368	341,271	288,263	313,687	260,025	188,291	222,734	221,721	220,464	247,867	188,287	328,780	(140,493)	
PAYMENTS	(309,125)	(271,038)	(292,403)	(218,915)	(387,509)	(214,646)	(198,405)	(258,974)	(213,840)	(216,821)	(261,371)	(183,351)	(78,020)	
ADJUSTMENTS	83,855	(18,056)	(14,144)	(15,150)	(14,651)	(12,734)	(11,702)	(12,886)	(14,137)	(13,421)	(9,425)	(16,824)		
NET IN/(DE)CREASE	71,098	52,178	(18,283)	79,622	(142,134)	(39,089)	12,627	(50,139)	(7,514)	17,625	(82,509)	128,605	211,114	
END BALANCE	577,770	629,948	611,665	691,287	549,153	510,064	522,691	472,552	465,038	482,662	400,153	528,758	0.00	
COLLECTION % *	137.22%	93.75%	95.39%	93.53%	96.36%	94.40%	94.43%	95.26%	93.80%	94.17%	96.52%	91.60%	-4.92	
ADJUSTMENT %	-37.22%	6.25%	4.61%	6.47%	3.64%	5.60%	5.57%	4.74%	6.20%	5.83%	3.48%	8.40%	4.92	
COLLECTION RATIO ** - NOT VALID	104.30%	79.42%	101.44%	69.79%	149.03%	114.00%	89.08%	116.80%	97.00%	87.47%	138.82%	55.77%	-0.83	
DAYS IN A/R	66.32	60.42	58.79	67.43	57.97	61.58	71.66	68.71	64.34	63.65	56.07	63.59	7.53	

\*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

Jan-18

	NET	GROSS
<b>Anesthesia</b>		
*Denti-Cal	31,134.65	92,850.00
MetLife Dental	450.00	450.00
	<u>\$ 31,584.65</u>	<u>\$ 93,300.00</u>
<b>Dental Common</b>		
FLAT	4,695.00	4,857.00
*Denti-Cal	212,965.40	307,815.00
Anthem Blue Cross Dental	1,406.20	2,120.00
Cigna	3,647.40	4,051.00
Delta Dental of California	4,134.00	5,080.00
MetLife Dental	1,027.80	1,359.00
Premier Access Insurance	1,851.20	2,650.00
	<u>\$ 229,727.00</u>	<u>\$ 327,932.00</u>
<b>Facility Fees</b>		
*California Health and Wellness	245.05	2,075.00
*Central California Alliance	36,783.53	223,190.00
*HPSJ Medi-cal	14,025.00	105,825.00
Anthem Blue Cross	6,945.00	6,945.00
Anthem Blue Cross Medi-cal	653.79	4,150.00
Health Net Medi-cal	3,502.85	29,410.00
O/P Medi-cal	1,162.78	10,735.00
UMR	2,075.00	2,075.00
United HealthCare	2,075.00	2,075.00
	<u>\$ 67,468.00</u>	<u>\$ 386,480.00</u>
	<b>\$ 328,779.65</b>	<b>\$ 807,712.00</b>

INSURANCE PAYMENTS		PATIENT PAYMENTS		ADJUSTMENTS		INSURANCE WRITEOFFS	
	-54.00	1	710.48	DF-Contractual	-4,258.94	Health Net Medi-cal	-30.96
*Central	-29,357.93	4342	-100.00	DP-Contractual	-9,459.85	*Denti-Cal	-195.00
*Denti-Cal	-134,819.78	5204	-199.00	DA-Contractual	-2,879.12		
*HPSJ Medi-cal	-7,700.00	6902	-796.00				<b>-\$ 225.96</b>
Ameritas Group	-611.65	6951	-796.00		<b>-\$ 16,597.91</b>		
Anthem Blue	-320.27	6982	-597.00				
Health Net	-4,664.40	7017	-597.00				
MetLife Dental	-802.50	6955	-796.00				
O/P Medi-cal	-1,053.92	7028	-796.00				
	<b>-\$ 179,384.45</b>		<b>-\$ 3,966.52</b>				

TOTAL ACCOUNTS RECEIVABLE	
Beginning A/R:	400,153.17
Net Charges:	328,779.65
Insurance Payments:	-179,384.45
Patient Payments:	-3,966.52
Adjustments:	-16,597.91
Writeoffs:	-225.96
<b>Total A/R:</b>	<b>\$ 528,757.98</b>

**SIERRA KINGS DENTAL SURGERY CENTER (SKDSC)  
BLOSS FINANCE COMMITTEE  
Period Ended January 2018**

**January Financials**

Income Statement – (blue)

SIERRA KINGS DENTAL SURGERY CENTER  
MONTHLY OPERATING REPORT SUMMARY  
7210 SKDSC

	JAN 2018 ACTUAL	JAN 2017 ACTUAL	\$ VARIANCE	% VARIANCE	JAN 2018 YTD ACTUAL	JAN 2017 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%	2,625	2,625	0	0.00%
DEPRECIATION	385	385	0.00	0%	2,694	2,694	0	0.00%
RENTS AND LEASES	19,007	18,913	(94.56)	(1)%	132,955	132,294	(662)	(0.50)%
UTILITIES	360	326	(34.01)	(10)%	2,927	2,667	(260)	(9.76)%
OTHER EXPENSES	1,222	1,192	(29.82)	(3)%	8,432	8,140	(292)	(3.59)%
TOTAL OPERATING EXPENSE	21,349	21,191	(158.39)	(1)%	149,633	148,420	(1,214)	(0.82)%
NET INCOME FROM OPERATIONS	(21,349)	(21,191)	(158.39)	1%	(149,633)	(148,420)	(1,214)	0.82%
NON-OPERATING EXPENSE			0.00	0%			0	0.00%
NET NON-OPERATING INCOME			0.00	0%			0	0.00%
NET INCOME	(21,349)	(21,191)	(158.39)	1%	(149,633)	(148,420)	(1,214)	0.82%

**CHILDREN'S DENTAL SURGERY CENTER (CDSC)  
BLOSS FINANCE COMMITTEE  
Period Ended January 2018**

**January 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: 02/16/18  
 RUN TIME: 1423  
 RUN USER: DAMEDA

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

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 RUN: CDSC REPORTS RPT: SCBSDTL1 FMT: BSPRIMO1

CHILDRENS DENTAL SURGERY CENTER  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 JAN 2018

	JAN 2018	DEC 2017	\$ CHANGE	% CHANGE
ASSETS				
CURRENT ASSETS				
CASH AND EQUIVALENTS				
CDSC CASH - NEW GENERAL CHK	26,364	66,381	(40,018)	(60.28)%
CDSC CASH - GENERAL CHECKING	232,205	159,085	73,120	45.96%
CDSC CASH - PETTY	300	300	0	0.00%
CDSC CASH - CHANGE FUNDS	100	100	0	0.00%
TOTAL CASH AND EQUIVALENTS	258,969	225,867	33,102	14.66%
PATIENT ACCOUNTS RECEIVABLE				
CDSC A/R OPENDENT	1,154,953	1,033,239	121,714	11.78%
TOTAL PATIENT ACCOUNTS RECEIVABLE	1,154,953	1,033,239	121,714	11.78%
ALLOWANCES				
CDSC ALLOWANCE - OPENDENT	(838,206)	(840,397)	2,190	(0.26)%
NET PATIENT ACCOUNTS RECEIVABLE	316,747	192,842	123,905	64.25%
OTHER RECEIVABLES				
ALLOWANCES FOR OTHER RECEIVABLES				
INVENTORY				
CDSC INVENTORY	43,777	40,422	3,355	8.30%
CDSC TAX ON INVENTORY ITMES	(4,584)	(4,391)	(193)	4.40%
TOTAL INVENTORY	39,192	36,031	3,161	8.77%
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	7,126	7,773	(647)	(8.32)%
CDSC PREPAID EXPENSE-SYSTEM	230	0	230	
TOTAL PREPAID EXPENSES AND DEPOSITS	72,186	72,603	(417)	(0.57)%
TOTAL CURRENT ASSETS	687,094	527,343	159,751	30.29%
NON-CURRENT ASSETS				



CHILDRENS DENTAL SURGERY CENTER  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 JAN 2018

	JAN 2018	DEC 2017	\$ CHANGE	% CHANGE
PROPERTY, PLANT, AND EQUIPMENT				
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	<u>600,747</u>	<u>600,747</u>	<u>0</u>	<u>0.00%</u>
ACCUMULATED DEPRECIATION				
CDSC ACCUM DEPREC BLDG IMPROV	(44,830)	(44,217)	(614)	1.39%
CDSC ACCUM DEPREC - FIXED EQUI	(64,746)	(64,407)	(338)	0.53%
CDSC ACCUM DEPEREC - MINOR	(68,635)	(67,759)	(876)	1.29%
CDSC ACCUM DEPREC MAJOR EQP	(306,210)	(304,195)	(2,015)	0.66%
TOTAL ACCUMULATED DEPRECIATION	<u>(484,421)</u>	<u>(480,578)</u>	<u>(3,843)</u>	<u>0.80%</u>
NET PROPERTY, PLANT, AND EQUIPMENT	116,326	120,169	(3,843)	(3.20)%
ASSETS LIMITED AS TO USE	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
OTHER ASSETS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL ASSETS LIMITED AS TO USE	116,326	120,169	(3,843)	(3.20)%
TOTAL ASSETS	<u>803,420</u>	<u>647,512</u>	<u>155,908</u>	<u>24.08%</u>
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
ACCOUNTS PAYABLE				
CDSC ACCOUNTS PAYABLE VENDORS	28,006	3,388	(24,618)	726.71%
CDSC AP ACCRUALS	279	14,240	13,962	(98.04)%
CDSC OTHER ACCOUNTS PAYABLE	34,173	31,736	(2,437)	7.68%
CDSC BLOSS PAYABLE	3,567,136	3,425,051	(142,085)	4.15%
TOTAL ACCOUNTS PAYABLE	<u>3,629,594</u>	<u>3,474,415</u>	<u>(155,179)</u>	<u>4.47%</u>

RUN DATE: 02/16/18  
 RUN TIME: 1423  
 RUN USER: DAMEDA

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

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 RUN: CDSC REPORTS RPT: SCBSDTL1 FMT: BSRIM01

CHILDRENS DENTAL SURGERY CENTER  
 DETAIL BALANCE SHEET  
 PRIOR MONTH COMPARISON  
 JAN 2018

	JAN 2018	DEC 2017	\$ CHANGE	% CHANGE
ACCRUED PAYROLL				
CDSC ACCRUED SALARY AND WAGES	31,504	21,081	(10,423)	49.44%
CDSC ACCURED VACATION	17,314	15,690	(1,623)	10.35%
TOTAL ACCRUED PAYROLL	48,817	36,771	(12,046)	32.76%
OTHER CURRENT LIABILITIES				
CDSC DEFERRED REVENUE	0	5,000	5,000	(100.00)%
TOTAL OTHER CURRENT LIABILITIES	0	(5,000)	5,000	(100.00)%
INTERCORPORATE TRANSFERS				
TOTAL CURRENT LIABILITIES	3,678,411	3,516,186	(162,225)	4.61%
LONG TERM LIABILITIES				
TOTAL LIABILITIES	3,678,411	3,516,186	(162,225)	4.61%
EQUITY				
CAPITAL - CDSC BLOSS	(1,864,638)	(1,864,638)	0	0.00%
CAPITAL - CDSC US DENTAL	(1,004,036)	(1,004,036)	0	0.00%
CURRENT YR NET INCOME (LOSS)	(6,317)	0	6,317	
TOTAL EQUITY	(2,874,991)	(2,868,674)	6,317	0.22%
TOTAL LIABILITIES AND EQUITY	803,420	647,512	(155,908)	24.08%

CHILDRENS DENTAL SURGERY CENTER  
 DETAIL INCOME STATEMENT  
 PRIOR MONTH COMPARISON  
 JAN 2018

	JAN 2018 ACTUAL	DEC 2017 ACTUAL	\$ VARIANCE	% VARIANCE
REVENUES				
OTHER / OP	241,360	133,511	107,849	80.78%
TOTAL PATIENT REVENUE	<u>241,360</u>	<u>133,511</u>	<u>107,849</u>	<u>80.78%</u>
DEDUCTIONS FROM REVENUES				
DENTAL SURGERY REV DED	12,068	(16,322)	(28,390)	173.94%
TOTAL DEDUCTIONS FROM REVENUE	<u>12,068</u>	<u>(16,322)</u>	<u>(28,390)</u>	<u>173.94%</u>
NET PATIENT REVENUE	<u>229,292</u>	<u>149,833</u>	<u>79,459</u>	<u>53.03%</u>
OTHER OPERATING REVENUE				
CASC A/P DISCOUNTS TAKEN	2	3	(1)	(31.63)%
TOTAL OTHER OPERATING REVENUE	<u>2</u>	<u>3</u>	<u>(1)</u>	<u>(31.63)%</u>
TOTAL NET OPERATING REVENUE	<u>229,294</u>	<u>149,836</u>	<u>79,458</u>	<u>53.03%</u>
EXPENSES				
SALARIES				
MANAGEMENT AND SUPERVISION	9,758	9,325	(433)	(4.65)%
TECHNICAL AND SPECIALIST	4,358	3,649	(709)	(19.42)%
REGISTERED NURSE	18,181	13,863	(4,318)	(31.14)%
LICENSED VOCATIONAL NURSE	5,248	4,781	(467)	(9.76)%
MEDICAL ASSISTANTS	12,116	8,987	(3,129)	(34.81)%
CLERICAL	9,090	7,433	(1,657)	(22.29)%
TOTAL SALARIES	<u>58,750</u>	<u>48,038</u>	<u>(10,712)</u>	<u>(22.30)%</u>
BENEFITS				
FICA	4,373	3,791	(582)	(15.36)%
HEALTH INSURANCE	4,538	4,529	(9)	(0.20)%
WORKERS COMPENSATION	1,300	1,300	0	0.00%
OTHER BENEFITS	0	502	502	100.00%
TOTAL BENEFITS	<u>10,211</u>	<u>10,121</u>	<u>(90)</u>	<u>(0.89)%</u>
TOTAL SALARIES AND BENEFITS	<u>68,960</u>	<u>58,159</u>	<u>(10,801)</u>	<u>(18.57)%</u>

CHILDRENS DENTAL SURGERY CENTER  
 DETAIL INCOME STATEMENT  
 PRIOR MONTH COMPARISON  
 JAN 2018

	JAN 2018 ACTUAL	DEC 2017 ACTUAL	\$ VARIANCE	% VARIANCE
PROFESSIONAL FEES				
CONSULTING & MANAGEMENT	13,750	13,950	200	1.43%
ACCOUNTING / AUDIT	850	850	0	0.00%
OTHER CONTRACTED SERVICE	2,420	1,425	(996)	(69.88)%
ANESTHESIOLOGIST	41,340	23,720	(17,620)	(74.28)%
DENTIST	37,228	18,519	(18,709)	(101.03)%
<b>TOTAL PROFESSIONAL FEES</b>	<b>95,588</b>	<b>58,463</b>	<b>(37,125)</b>	<b>(63.50)%</b>
SUPPLIES				
DENTAL SUPPLIES	4,988	3,548	(1,440)	(40.59)%
PHARMACEUTICALS	2,450	11,286	8,836	78.29%
OTHER MEDICAL SUPPLIES	2,922	15,321	12,398	80.93%
FOOD	0	295	295	100.00%
LINEN	2,252	2,829	577	20.39%
OFFICE SUPPLIES	593	1,207	614	50.90%
OTHER MINOR EQUIPMENT	0	516	516	100.00%
OTHER NON-MEDICAL SUPPLIES	104	212	108	50.87%
INVENTORY ADJUSTMENTS	227	(10,311)	(10,538)	102.20%
FREIGHT ON PURCHASES	74	287	213	74.09%
SALES TAX AND VARIANCE	308	220	(88)	(40.14)%
<b>TOTAL SUPPLIES</b>	<b>13,918</b>	<b>25,409</b>	<b>11,491</b>	<b>45.22%</b>
PURCHASED SERVICES				
REPAIRS AND MAINTENANCE	3,763	1,905	(1,858)	(97.54)%
MANAGEMENT SERVICES	200	200	0	0.00%
OTHER PURCHASED SERVICES	10,603	18,853	8,250	43.76%
<b>TOTAL PURCHASED SERVICES</b>	<b>14,566</b>	<b>20,958</b>	<b>6,392</b>	<b>30.50%</b>
DEPRECIATION				
DEPREC-LEASEHOLD IMPROVEMENTS	614	614	0	(0.01)%
DEPREC-EQUIPMENT	3,230	3,229	0	(0.01)%
<b>TOTAL DEPRECIATION</b>	<b>3,843</b>	<b>3,843</b>	<b>0</b>	<b>(0.01)%</b>
RENTS AND LEASES				
RENTAL - BUILDING	31,938	31,938	0	0.00%
RENTAL - EQUIPMENT	152	152	0	0.00%
<b>TOTAL RENTS AND LEASES</b>	<b>32,090</b>	<b>32,090</b>	<b>0</b>	<b>0.00%</b>
UTILITIES				
ELECTRICITY	2,656	2,879	223	7.75%
NATURAL GAS	782	742	(40)	(5.38)%

CHILDRENS DENTAL SURGERY CENTER  
 DETAIL INCOME STATEMENT  
 PRIOR MONTH COMPARISON  
 JAN 2018

	JAN 2018 ACTUAL	DEC 2017 ACTUAL	\$ VARIANCE	% VARIANCE
UTILITIES - OTHER	455	455	0	0.00%
TOTAL UTILITIES	<u>3,892</u>	<u>4,076</u>	<u>183</u>	<u>4.50%</u>
OTHER OPERATING EXPENSES				
MALPRACTICE INSURANCE	1,641	1,641	0	0.00%
INSURANCE	324	324	0	0.00%
TAX AND LICENSE	3,158	3,262	105	3.20%
OTHER UNASSIGEND COSTS	194	136	(58)	(42.37)%
TELEPHONE	924	793	(131)	(16.51)%
SUBSCRIPTIONS & DUES	0	624	624	100.00%
TRAVEL	478	1,452	974	67.08%
ADVERTISING	408	325	(83)	(25.51)%
OTHER EXPENSES	626	743	117	15.78%
TOTAL OTHER OPERATING EXPENSE	<u>7,753</u>	<u>9,301</u>	<u>1,548</u>	<u>16.65%</u>
TOTAL OPERATING EXPENSE	<u>240,611</u>	<u>212,299</u>	<u>(28,312)</u>	<u>(13.34)%</u>
NET INCOME FROM OPERATIONS	(11,317)	(62,463)	51,146	(81.88)%
NON-OPERATING REVENUES				
GRANT REVENUE	5,000	833	4,167	500.00%
TOTAL NON-OPERATING REVENUE	<u>5,000</u>	<u>833</u>	<u>4,167</u>	<u>500.00%</u>
NET NON-OPERATING INCOME	<u>5,000</u>	<u>833</u>	<u>4,167</u>	<u>500.00%</u>
NET INCOME	(6,317)	(61,630)	55,313	(89.75)%
** STATISTICS **				
VISITS	127	71	(56)	(78.87)%



**BLOSS MEMORIAL HEALTHCARE DISTRICT**

Month of January 2018

	<u>INCOME STATEMENT</u>		<u>\$ PER CASE</u>
	CDSC		CDSC
NUMBER OF CASES	<u>127</u>		<u>127</u>
NET PATIENT REVENUE	229,292		1,805
OTHER REVENUE	<u>2</u>		<u>0</u>
TOTAL NET OPERATING REVENUE	<u>229,294</u>		<u>1,805</u>
OPERATING EXPENSES			
SALARIES AND WAGES	58,750		463
EMPLOYEE BENEFITS	10,211		80
PROFESSIONAL FEES	95,588		753
SUPPLIES	13,918		110
PURCHASED SERVICES	14,566		115
DEPRECIATION	3,843		30
RENT	32,090		253
UTILITIES	3,892		31
INSURANCE	1,965		15
OTHER EXPENSES	5,788		46
TOTAL OPERATING EXPENSE	<u>240,611</u>		<u>1,895</u>
NET INCOME FROM OPERATIONS	(11,317)		(89)
NON-OPERATING REVENUE	<u>5,000</u>		
NET INCOME	<u>(6,317)</u>		<u>(50)</u>

**Children's Dental Surgery Center  
January-18**

**Auto Debits - Old Account**

Bank Fees 98.70

**Grand Total** 98.70

**Auto Debits - New Account**

Bank Fees 95.30

The Hartford - Automatic Payment 196.50

Midwest Insurance 1,300.00

**Grand Total** 1,591.80



RUN DATE: 02/01/18  
 RUN TIME: 0926  
 RUN USER: COOKS

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

CDSC  
 FROM 01/01/18 TO 01/31/18

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
01/04/18	005852	C0016	AIRGAS USA, LLC	ISSUED	01/04/18	454.88	
01/04/18	005853	C0035	CITY OF STOCKTON	ISSUED	01/04/18	91.00	
			REMITTED TO: CITY OF STOCKTON				
01/04/18	005854	C0005	HENRY SCHEIN DENTAL (1542017)	ISSUED	01/04/18	545.73	
01/04/18	005855	C0059	HENRY SCHEIN MEDICAL (02696956)	ISSUED	01/04/18	547.81	
01/04/18	005856	C0044	JIVE COMMUNICATIONS INC	ISSUED	01/04/18	349.58	
01/04/18	005857	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	01/04/18	473.33	
01/04/18	005858	C0028	TPX COMMUNICATIONS	ISSUED	01/04/18	412.21	
01/10/18	005859	C0020	ALSCO	ISSUED	01/10/18	1116.46	
01/10/18	005860	C0017	SOMTHIN' FISHY	ISSUED	01/10/18	90.00	
01/17/18	005861	C0030	BLOSS MEMORIAL HEALTHCARE DISTRICT	ISSUED	01/17/18	45412.50	
01/17/18	005862	C0029	A SIMPLE SOLUTION INC.	ISSUED	01/17/18	318.85	
01/17/18	005863	C0020	ALSCO	ISSUED	01/17/18	563.01	
01/17/18	005864	C0058	CLIA LABORATORY PROGRAM	ISSUED	01/17/18	150.00	
01/17/18	005865	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	01/17/18	1130.77	
01/17/18	005866	C0025	OPEN DENTAL SOFTWARE	ISSUED	01/17/18	99.00	
01/17/18	005867	C0049	OVERNIGHT HANDPIECE	ISSUED	01/17/18	1896.00	
			REMITTED TO: OVERNIGHT HANDPIECE REPAIR				
01/17/18	005868	C0092	PACIFIC STORAGE COMPANY	ISSUED	01/17/18	50.00	
			REMITTED TO: PACIFIC RECORDS MANAGEMENT (1207)				
01/17/18	005869	C0032	PURCHASE POWER	ISSUED	01/17/18	171.33	
01/17/18	005870	C0027	UNIVERSAL DATA (CDSC)	ISSUED	01/17/18	270.40	
01/25/18	005871	C0002	ADVANCED SECURITY TECHNOLOGIES	ISSUED	01/25/18	105.06	
			REMITTED TO: ADVANCED SECURITY TECHNOLOGIES				
01/25/18	005872	C0020	ALSCO	ISSUED	01/25/18	563.01	
01/25/18	005873	C0030	BLOSS MEMORIAL HEALTHCARE DISTRICT	ISSUED	01/25/18	1278.96	
01/25/18	005874	C0039	HcBIntel	ISSUED	01/25/18	10972.99	
01/25/18	005875	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	01/25/18	231.46	
01/25/18	005876	C0017	SOMTHIN' FISHY	ISSUED	01/25/18	90.00	
01/25/18	005877	C0014	VANGUARD CLEANING SYSTEMS	ISSUED	01/25/18	650.00	
01/25/18	005878	C0003	MCKESSON MEDICAL SURGICAL(54363856)	ISSUED	01/25/18	92.08	
01/25/18	005879	C0013	OFFICE DEPOT	ISSUED	01/25/18	355.83	
			REMITTED TO: OFFICE DEPOT (32544746)				
01/29/18	005880	C0015	COMCAST (8155 60 067 0975070)	ISSUED	01/29/18	171.79	
01/29/18	005881	C0051	FIRST INSURANCE FUNDING CORP.	ISSUED	01/29/18	1640.70	
01/29/18	005882	C0012	VALLEY YELLOW PAGES	ISSUED	01/29/18	300.11	
TOTAL \$						70594.85	

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
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%
Jan-18	1,154,953	234,246	66,828	21,665	832,214	26.07%
% OF TOTAL		20.28%	5.79%	1.88%	72.06%	

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

	Feb-17	Mar-17	Apr-14	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Dec-17 Jan-18 CHANGE
BEG BALANCE	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	
CHARGES	329,442	350,566	350,044	399,455	210,032	147,522	166,616	147,825	195,660	190,010	133,511	241,360	107,849
PAYMENTS LESS REFUN	(259,207)	(366,471)	(288,569)	(245,038)	(452,663)	(178,078)	(157,514)	(190,118)	(149,553)	(152,014)	(219,460)	(105,387)	(114,073)
ADJUSTMENTS	(15,627)	(17,105)	(17,233)	(20,483)	(10,545)	(7,601)	(8,825)	(7,717)	(12,132)	(9,882)	(6,223)	(14,256)	8,035
NET IN(DE)CREASE	54,608	(33,010)	44,242	133,934	(253,176)	(38,156)	276	(50,010)	33,975	28,114	(92,173)	121,714	
END BALANCE	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	1,154,953	121,714
COLLECTION % *	94.31%	95.54%	94.36%	92.29%	97.72%	95.91%	94.69%	96.10%	92.50%	93.90%	97.24%	88.08%	-9.16
ADJUSTMENT %	5.69%	4.46%	5.64%	7.71%	2.28%	4.09%	5.31%	3.90%	7.50%	6.10%	2.76%	11.92%	9.16
DAYS IN A/R ***	127.56	110.26	109.77	117.45	109.18	135.27	195.41	211.76	197.90	191.97	183.09	188.10	5.01

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

DENTAL SURGERY CENTER - Stockton

MONTHLY BILLING BY INSURANCE

Administration

Jan-18

	NET	GROSS
<b>Anesthesia</b>		
*Denti-Cal	22,213.47	82,500.00
Best Life Dental	750.00	750.00
Delta Dental of California	600.00	600.00
Delta Dental of Minnesota	750.00	750.00
	<u>\$ 24,313.47</u>	<u>\$ 84,600.00</u>
<b>Dental Common</b>		
FLAT	3,855.00	3,941.00
*Denti-Cal	168,390.80	239,255.00
Best Life Dental	1,534.60	2,125.00
Delta Dental of California	1,029.40	1,555.00
Delta Dental of Minnesota	1,114.40	1,114.40
Delta Dental of Rhode Island	557.80	890.00
	<u>\$ 176,482.00</u>	<u>\$ 248,880.40</u>
<b>Facility Fees</b>		
FLAT	550.00	550.00
*California Health and Wellness	5,333.63	81,000.00
Anthem Blue Cross Medi-cal	2,408.89	28,170.00
Blue Cross Blue Shield	2,435.00	2,435.00
Contra Costa Health Plan	523.06	8,050.00
Health Net Medi-cal	735.51	11,610.00
HPSJ Medi-cal	22,100.00	141,100.00
O/P Medi-cal	748.72	12,330.00
Partnership Healthplan of California	5,729.72	85,230.00
	<u>\$ 40,564.53</u>	<u>\$ 370,475.00</u>
	<b>\$ 241,360.00</b>	<b>\$ 703,955.40</b>

INSURANCE PAYMENTS		PATIENT PAYMENTS		ADJUSTMENTS		INSURANCE WHITEOFFS	
*California	-5,906.84	11146	-800.00	DF-Contractual	-2,789.28	*Denti-Cal	-24.00
*Denti-Cal	-72,422.42	16728	-120.00	DP-Contractual	-7,126.52	Health Net Medi-cal	-2,663.61
Anthem Blue	-2,318.85	20291	-398.00	DA-Contractual	-1,654.95		
Anthem Blue	-3,127.20	20265	-398.00				<u>-\$ 2,687.61</u>
Contra Costa	-247.96	20219	-199.00		<b>-\$ 11,570.75</b>		
Cypress	-1,817.00	20197	-199.00				
Health Net	-477.82	20264	-796.00				
Health Net	-530.87	20269	-398.00				
HPSJ Medi-cal	-9,100.00	20167	-199.00				
Joint Benefit	-1,186.00	20215	-199.00				
O/P Medi-cal	-1,276.70	20227	-796.00				
Partnership	-1,466.70	20226	-35.00				
Premier Access	-972.00						
	<u>-\$ 100,850.36</u>		<u>-\$ 4,537.00</u>				

TOTAL ACCOUNTS RECEIVABLE	
Beginning A/R:	1,033,239.04
Net Charges:	241,360.00
Insurance Payments:	-100,850.36
Patient Payments:	-4,537.00
Adjustments:	-11,570.75
Writeoffs:	-2,687.61
<b>Total A/R:</b>	<b>\$ 1,154,953.32</b>

## DENTAL CENTERS' COMPARISON

**BLOSS MEMORIAL HEALTHCARE DISTRICT  
DENTAL CENTER OPERATIONS COMPARISON  
CDSC & CCDS  
12 Month Comparison Ending: January 2018**

	INCOME STATEMENT		\$ PER CASE	
	CCDSC	CDSC	CCDSC	CDSC
NUMBER OF CASES	<u>2,229</u>	<u>1,870</u>	<u>2,229</u>	<u>1,870</u>
NET PATIENT REVENUE	2,999,269	2,679,765	1,346	1,433
OTHER REVENUE	<u>98,201</u>	<u>113</u>	<u>0</u>	<u>0</u>
TOTAL NET OPERATING REVENUE	<u>3,097,470</u>	<u>2,679,878</u>	<u>1,390</u>	<u>1,433</u>
OPERATING EXPENSES				
SALARIES AND WAGES	657,767	703,416	295	376
EMPLOYEE BENEFITS	118,575	120,992	53	65
PROFESSIONAL FEES	1,122,608	1,218,126	504	651
SUPPLIES	342,740	335,774	154	180
PURCHASED SERVICES	197,889	295,126	89	158
DEPRECIATION	22,848	45,334	10	24
RENT	868	381,925	0	204
UTILITIES	0	69,450	0	37
INSURANCE	326	22,013	0	12
OTHER EXPENSES	69,268	78,492	31	42
TOTAL OPERATING EXPENSE	<u>2,532,887</u>	<u>3,270,647</u>	<u>1,136</u>	<u>1,749</u>
NET INCOME FROM OPERATIONS	564,583	(590,769)	253	(316)
NON-OPERATING REVENUE	<u>14,997</u>	<u>10,000</u>	<u>7</u>	<u>5</u>
NET INCOME	<u><u>579,580</u></u>	<u><u>(580,769)</u></u>	<u><u>260</u></u>	<u><u>(311)</u></u>



**BLOSS MEMORIAL HEALTHCARE DISTRICT  
DENTAL CENTER OPERATIONS COMPARISON  
CDSC & CCDS  
Month of January 2018**

	INCOME STATEMENT		\$ PER CASE
	CCDSC	CDSC	
NUMBER OF CASES	<u>185</u>	<u>127</u>	<u>127</u>
NET PATIENT REVENUE	312,342	229,292	1,805
OTHER REVENUE	0	2	N/A
TOTAL NET OPERATING REVENUE	<u>312,342</u>	<u>229,294</u>	<u>1,805</u>
OPERATING EXPENSES			
SALARIES AND WAGES	57,222	58,750	463
EMPLOYEE BENEFITS	8,687	10,211	80
PROFESSIONAL FEES	98,219	95,588	753
SUPPLIES	27,526	13,918	110
PURCHASED SERVICES	11,105	14,566	115
DEPRECIATION	1,878	3,843	30
RENT	124	32,090	253
UTILITIES	0	3,892	31
INSURANCE	0	1,965	15
OTHER EXPENSES	6,792	5,788	46
TOTAL OPERATING EXPENSE	<u>211,553</u>	<u>240,611</u>	<u>1,895</u>
NET INCOME FROM OPERATIONS	100,789	(11,317)	(89)
NON-OPERATING REVENUE	<u>5,000</u>	<u>5,000</u>	<u>3</u>
NET INCOME	<u>105,789</u>	<u>(6,317)</u>	<u>(50)</u>



**JANUARY 2018 PAYROLL ELECTRONIC PAYMENTS  
& CHECK REGISTER**

Bloss Memorial Healthcare District  
 Payroll, Accounts Payable and Funds Disbursements - Summary  
 Month of January-18

Payroll			\$114,464.51
<b>Total Payroll</b>			<u><u>\$114,464.51</u></u>
Accounts Payable:			
A/P Checks	Bloss	<u>\$95,819.97</u>	<u>\$95,819.97</u>
Auto Debits		\$157.73	
Electronic Payments to Castle on Payable		<u>\$82,743.97</u>	
Total Auto Debits and Electronic Transfers		<u>\$82,901.70</u>	<u>\$82,901.70</u>
Electronic Payments - ACH		<u>\$158,922.50</u>	<u>\$158,922.50</u>
<b>Total Accounts Payable</b>			<u><u>\$337,644.17</u></u>
<b>Grand Total Disbursements</b>			<u><u>\$452,108.68</u></u>

<b>BLOSS</b>	<b>Payroll Disbursements for</b>		<b>January-18</b>
	<b>Payroll dated</b>		
<b>Earnings</b>	01/05/18	01/20/18	Total
Regular			-
Overtime			-
Vacation			-
Sick			-
Holiday			-
Salary	4,333.34	4,333.33	8,666.67
Double Time			-
Call In			-
On Call			-
Other			-
			-
CCDSC Surgery Center	21,250.91	27,710.00	48,960.91
CDCS Surgery Center	19,585.16	27,861.60	47,446.76
			-
<b>Total</b>	<b>45,169.41</b>	<b>59,904.93</b>	<b>105,074.34</b>
			-
<b>Deductions</b>			-
FICA (+)	3,449.74	4,588.48	8,038.22
Insurance (-)	(922.78)	(930.28)	(1,853.06)
Emp Deduction(-)/Reimb(+)	2,077.20	1,253.40	3,330.60
Christmas Fund (-)		(1,065.00)	(1,065.00)
Process Fee (+)	769.68	169.73	939.41
			-
<b>Total</b>	<b>5,373.84</b>	<b>4,016.33</b>	<b>9,390.17</b>
			-
			-
<b>Net Payroll</b>	<b>\$ 50,543.25</b>	<b>\$ 63,921.26</b>	<b>114,464.51</b>

RUN DATE: 02/01/18  
 RUN TIME: 0927  
 RUN USER: COOKS

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

C  
 FROM 01/01/18 TO 01/31/18

DATE	CHECK NUM	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED/ CLEARED	VOIDED/ UNCLAIMED
01/04/18	037623	B0223	BEVERLY YI ZHANG HONG	ISSUED	01/04/18	3120.40	
01/04/18	037624	B0072	BETA HEALTHCARE GROUP	ISSUED	01/04/18	2846.42	
01/04/18	037625	B0129	CALIFORNIA BOILER, INC.	ISSUED	01/04/18	631.00	
01/04/18	037626	B0153	GEIL ENTERPRISES INC.	ISSUED	01/04/18	2948.40	
01/04/18	037627	B0032	GRAINGER INDUSTRIAL SUPPLY	ISSUED	01/04/18	113.43	
01/04/18	037628	B0016	GUARDCO SECURITY SERVICES	ISSUED	01/04/18	9405.00	
01/04/18	037629	K0003	M-D VENTURES	ISSUED	01/04/18	19007.11	
01/04/18	037630	B0091	OFFICE DEPOT	ISSUED	01/04/18	136.40	
			REMITTED TO: OFFICE DEPOT (32544746)				
01/04/18	037631	B0014	PG&E (4705482162-5)	ISSUED	01/04/18	4222.82	
01/04/18	037632	B0102	THE HARTFORD	ISSUED	01/04/18	259.90	
01/04/18	037633	B0056	CARDMEMBER SERVICE-XXXXXXXXXX9140	ISSUED	01/04/18	1003.63	
01/10/18	037634	K0035	CITY OF PARLIER	ISSUED	01/10/18	208.65	
01/10/18	037635	B0132	CLARK PEST CONTROL	ISSUED	01/10/18	558.00	
01/10/18	037636	B0241	HIGGS, FLETCHER & MACK LLP	ISSUED	01/10/18	2070.00	
01/10/18	037637	K0034	JOE S RODRIGUEZ	ISSUED	01/10/18	375.00	
01/10/18	037638	B0198	BANNER LIFE INSURANCE	ISSUED	01/10/18	1100.00	
01/10/18	037639	B0017	MERCED COUNTY - CASTLE AIRPORT	ISSUED	01/10/18	2418.77	
01/10/18	037640	B0013	WEST COAST GAS CO, INC.	ISSUED	01/10/18	5694.21	
01/10/18	037641	B0015	WINTON, WATER & SANITARY DISTRICT	ISSUED	01/10/18	72.80	
01/17/18	037642	B0037	CARDMEMBER SERVICE-XXXXXXXXXX1793	ISSUED	01/17/18	3871.72	
01/17/18	037643	B0100	FEDEX	ISSUED	01/17/18	27.18	
01/17/18	037644	B0240	GUZMAN CUSTOM WELDING	ISSUED	01/17/18	1200.00	
01/17/18	037645	B0197	MASS MUTUAL	ISSUED	01/17/18	56.25	
01/17/18	037646	B0025	MERCED IRRIGATION DISTRICT	ISSUED	01/17/18	262.71	
01/17/18	037647	B0026	MERCED IRRIGATION DISTRICT	ISSUED	01/17/18	16930.18	
01/17/18	037648	B0218	JOHN P. NIEMOTKA	ISSUED	01/17/18	400.00	
			REMITTED TO: OCTANE ADVERTISING & DESIGN				
01/17/18	037649	K0057	SOCAL GAS (090 828 6930 7)	ISSUED	01/17/18	15.78	
01/17/18	037650	B0039	VALERO MARKETING AND SUPPLY CO.	ISSUED	01/17/18	357.80	
01/18/18	037651	B0223	BEVERLY YI ZHANG HONG	ISSUED	01/18/18	8384.20	
01/25/18	037652	B0027	CITY OF ATWATER (010448-000)	ISSUED	01/25/18	719.10	
01/25/18	037653	B0134	CITY OF ATWATER (020161-000)	ISSUED	01/25/18	654.34	
01/25/18	037654	B0100	FEDEX	ISSUED	01/25/18	27.26	
01/25/18	037655	B0133	MERCED/MODESTO COMMERCIAL SWEEPERS	ISSUED	01/25/18	240.00	
01/25/18	037656	B0212	JAVIER MENDOZA	ISSUED	01/25/18	105.00	
			REMITTED TO: NATURAL GARDENS				
01/25/18	037657	B0042	RALPH TEMPLE	ISSUED	01/25/18	3667.50	
01/25/18	037658	B0003	SIMPLEXGRINNELL	ISSUED	01/25/18	937.11	
01/29/18	037659	B0199	ANTHEM BLUE CROSS L AND H	ISSUED	01/29/18	1771.90	
<b>TOTAL \$</b>						<b>95819.97</b>	

Bloss Memorial Healthcare District  
January-18

**Bloss Electronic Transfers**

**Bloss Auto Debits**

Bank Fees

157.73  
**157.73**

**Total**

Electronic Payments to Castle on Payable

82,743.97  
**82,743.97**

**Total**

**Grand Total**

**82,901.70**

RUN DATE: 02/01/18  
RUN TIME: 0904  
RUN USER: COOKS

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

C  
FROM D113596 TO D114135

PMT NUM	DATE	VENDOR NUM	VENDOR NAME	STATUS	STATUS DATE	AMOUNT	
						ISSUED	VOIDED
D113701	01/04/18	B0149	SUNG Y. CHO DDS, INC.	DIRECTD	01/04/18	10189.00	
D113702	01/04/18	B0178	CHRISTOPHER CHIU, D.D.S., INC.	DIRECTD	01/04/18	9173.75	
D113703	01/04/18	B0213	WONIL EDWARD JUNG DDS, INC.	DIRECTD	01/04/18	4500.00	
D113704	01/04/18	B0219	KAREN ANN DROSDIK	DIRECTD	01/04/18	3506.80	
D113705	01/04/18	B0221	CHRISTINA BAEK, DDS, PC	DIRECTD	01/04/18	6100.00	
D113706	01/04/18	B0222	FUTURE HEALTH SERVICES, LLC	DIRECTD	01/04/18	7500.00	
D113708	01/04/18	B0224	PERRY SOLOMON	DIRECTD	01/04/18	5000.00	
D114034	01/18/18	B0149	SUNG Y. CHO DDS, INC.	DIRECTD	01/18/18	17082.65	
D114035	01/18/18	B0178	CHRISTOPHER CHIU, D.D.S., INC.	DIRECTD	01/18/18	17090.00	
D114036	01/18/18	B0213	WONIL EDWARD JUNG DDS, INC.	DIRECTD	01/18/18	9200.00	
D114037	01/18/18	B0219	KAREN ANN DROSDIK	DIRECTD	01/18/18	14535.40	
D114038	01/18/18	B0221	CHRISTINA BAEK, DDS, PC	DIRECTD	01/18/18	12600.00	
D114039	01/18/18	B0222	FUTURE HEALTH SERVICES, LLC	DIRECTD	01/18/18	7500.00	
D114135	01/31/18	C0001	OMNI MEDICAL PROPERTIES	DIRECTD	01/31/18	34944.90	
<b>TOTAL \$</b>						<b>158922.50</b>	