

**San Joaquin Community Clinics
Financial Statement Comments
February 28, 2017**

Summary

February's patient visits of 7,767 exceeded budget by 1.0%. Gross Patient Revenue of \$1.2 million was less than budget by \$105,000 or 7.8%. Total Patient Revenue (Net Revenue & Physician Capitation) of \$1.4 million was less than budget by \$479,000 or 25.1%, primarily due to the unfavorable variance in contractual allowances of \$371,000, which is discussed below. Capitation Revenue of \$490,000 is on target with budget varying from budget by only \$3,400 (0.7%). Total Expenses of \$2.3 million exceeded budget by \$115,000 (5.3%). The resulting Net Loss of \$877,000 exceeded the budgeted loss by \$605,000 bringing the year to date Net Loss to \$4.7 million, exceeding the budgeted loss by \$4.7 million.

Explanations of major variances are explained below.

Revenue

As mentioned above, visits of 7,767 were up slightly by 1.0% from Budget. Gross Patient Revenues of \$1.2 million was less than budget by 7.1%. Net Patient Revenue of \$1.4 million was unfavorably less than budget by \$479,000 and was due to contractual allowances and other deductions from revenue of \$311,000 exceeding budget by \$371,000. This unfavorable variance was due primarily to the timing of the calculation of the budget, which was done in February 2016, prior to receiving the PPS rate notice, and was based on 90% of the cost per visit. The PPS rate was impacted negatively and significantly by the productivity standard not reached by most clinics, which resulted in the reduction of the PPS rate below cost. Capitation revenue is received monthly by SJCC for the risk of providing primary care to the Health Plan of San Joaquin members. In February, SJCC received \$490,000 which minimally less than budget by 0.7%.

Expenses

Salaries & Benefits in total of \$999,000 was less than budget by \$289,000 (22.4%). Explaining them separately, Salaries of \$686,000 was better than budget by \$53,000 or 7.2%. Benefits of \$314,000 were also less than budget by \$236,000 or 42.9%. This was primarily due to favorable variances in provider salaries, vacation, holiday, sick time and pension expense for benefits. Also, there was an adjustment for the pension expense related to GASB 68 for the recording of long-term Pension Liability done at year-end Audit. The adjustment to pension expense was \$24,400, which reduced both the Pension expense and the Liability.

Professional Fees/Registry of \$211,000 exceeded budget by \$201,000 primarily due to unbudgeted locum tenens help in Primary Medicine (\$141,000), Family Practice California Street Clinic (\$16,000), and Healthy Beginnings California St. Clinic (\$43,000) to fill physician vacancies. Currently there are four open vacancies in Primary Medicine and one open vacancy in Family Practice California St. There is also a Nurse Practitioner helping out at both Healthy Beginnings Clinics French Camp and California St.

Supplies of \$80,000 was slightly less than budget by \$1,000 (1.2%). This was primarily due to less Pharmaceutical Expense utilized during the month.

Purchased Services of \$407,000 exceeded budget by \$140,000 (52.7%). This was primarily due to the Hazelton Clinic, which is operating as an outpatient clinic pending FQHC-LAL certification. Expenses will be assigned to the clinic as of January 1st and are being accrued at the budgeted rate until actual transfers from Public Health Services are received. Purchased services were budgeted at \$116,000 in January and \$114,000 in February. Both

**San Joaquin Community Clinics
Financial Statement Comments
February 28, 2017**

January and February's Hazelton's expenses were accrued for in February, accounting for most of the negative variance. The remaining \$25,000 Variance was attributed to the FQHC Administration for eCW maintenance Invoices and the HCS Staff.

Other Expense of \$9,000 was less than budget by \$6,000 (37.3%) primarily due to outside travel not utilized during the year as budgeted.

Accounts Receivable

February Gross Accounts Receivables (AR) of \$2.9 million continues to decline due to billing and collection efforts, down from January's AR of \$3.2 million. Average days of revenue in AR is at 70.8, which is down from 71.7 in January and down from 79.9 in December. WRAP accounts receivable is at \$1.8 million.

San Joaquin Community Clinics
Income Statement
February 28, 2017

Current Month			
Actual	Budget	Variance	% Var
7,767	7,687	80	1.0%
92.9	113.3	20.4	18.0%
1,248,004	1,352,895	(104,891)	-7.8%
(310,870)	59,679	(370,549)	-620.9%
489,923	493,349	(3,426)	-0.7%
1,427,057	1,905,923	(478,867)	-25.1%
0	0	0	
1,427,057	1,905,923	(478,867)	-25.1%

Year to Date			
Actual	Budget	Variance	% Var
60,679	58,575	2,104	3.6%
98.4	113.3	14.9	13.2%
10,301,076	10,451,610	(150,535)	-1.4%
(4,387,475)	97,258	(4,484,733)	-4611.2%
4,032,681	3,946,792	85,889	2.2%
9,946,282	14,495,660	(4,549,378)	-31.4%
854,000	0	854,000	100.0%
10,800,282	14,495,660	(3,695,378)	-25.5%

Operating Expense

685,529	738,820	53,291	7.2%
313,564	549,443	235,879	42.9%
999,092	1,288,263	289,171	22.4%
211,125	10,001	(201,124)	-2011.0%
80,321	81,328	1,007	1.2%
407,204	266,741	(140,463)	-52.7%
12,434	9,050	(3,384)	-37.4%
9,489	15,134	5,645	37.3%
1,719,667	1,670,517	(49,150)	-2.9%
584,033	507,018	(77,016)	-15.2%
2,303,700	2,177,535	(126,166)	-5.8%
(876,643)	(271,611)	(605,032)	222.8%

5,356,317	5,723,667	367,350	6.4%
2,896,142	2,895,746	(396)	0.0%
8,252,459	8,619,413	366,954	4.3%
837,049	79,886	(757,163)	-947.8%
718,767	589,221	(129,546)	-22.0%
1,705,724	1,444,599	(261,125)	-18.1%
97,503	72,402	(25,101)	-34.7%
73,336	107,893	34,557	32.0%
11,684,836	10,913,414	(771,422)	-7.1%
3,832,872	3,622,306	(210,566)	-5.8%
15,517,708	14,535,720	(981,988)	-6.8%
(4,717,426)	(40,059)	(4,677,366)	11676.1%

Key Ratios

\$ 160.68	\$ 176.01	\$ (15.33)	-8.7%
\$ 183.73	\$ 247.95	\$ (64.22)	-25.9%
\$ 221.41	\$ 217.33	\$ 4.08	1.9%
\$ 75.19	\$ 65.96	\$ 9.23	14.0%
\$ 296.60	\$ 283.29	\$ 13.31	4.7%
\$ (112.87)	\$ (35.34)	\$ (77.53)	219.4%
45.7%	74.4%	28.6%	38.5%
34.0%	30.4%	-3.6%	-11.9%
\$ 2,877			
\$ (865)			
\$ 284			
\$ 1,837			
70.8			
\$ 1,381			

\$ 169.76	\$ 178.43	\$ (8.67)	-4.9%
\$ 163.92	\$ 247.47	\$ (83.55)	-33.8%
\$ 192.57	\$ 186.31	\$ 6.25	3.4%
\$ 63.17	\$ 61.84	\$ 1.33	2.1%
\$ 255.73	\$ 248.15	\$ 7.58	3.1%
\$ (77.74)	\$ (0.68)	\$ (77.06)	11267.8%
54.1%	50.6%	-3.5%	-6.9%
32.8%	33.2%	0.4%	1.2%

Payer Mix

13.2%	13.5%	-0.3%	-2.4%
11.9%	11.3%	0.6%	5.5%
70.8%	72.1%	-1.4%	-1.9%
1.4%	1.7%	-0.3%	-18.0%
2.7%	1.3%	1.4%	105.2%
100.0%	100.0%	0.0%	0.0%

12.5%	12.5%	0.0%	-0.2%
13.8%	11.6%	2.2%	18.7%
70.3%	72.8%	-2.5%	-3.4%
1.1%	1.8%	-0.7%	-38.3%
2.3%	1.3%	1.0%	76.9%
100.0%	100.0%	0.0%	0.0%

**Children's Health Services
Income Statement
February 28, 2017**

Current Month				Year to Date			
Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var
1,380	1,520	(140)	-9.2%	12,882	11,574	1,308	11.3%
14.6	21.8	7.2	32.9%	17.4	21.8	4.4	20.0%
315,953	366,714	(50,761)	-13.8%	2,845,489	2,943,017	(97,528)	-3.3%
(101,431)	(62,903)	(38,528)	61.3%	(1,492,233)	(478,800)	(1,013,433)	211.7%
(110,124)	121,090	(231,214)	-190.9%	661,217	827,468	(166,252)	-20.1%
104,398	424,901	(320,504)	-75.4%	2,014,473	3,291,685	(1,277,213)	-38.8%
0	0	0		187,148	0	187,148	
104,398	424,901	(320,504)	-75.4%	2,201,621	3,291,685	(1,090,065)	-33.1%
Operating Expense							
135,283	111,481	(23,802)	-21.4%	905,256	833,668	(71,588)	-8.6%
65,308	73,011	7,703	10.5%	595,828	470,291	(125,537)	-26.7%
200,591	184,492	(16,099)	-8.7%	1,501,084	1,303,959	(197,125)	-15.1%
2,300	0	(2,300)		2,220	0	(2,220)	
7,763	12,125	4,362	36.0%	53,097	96,681	43,584	45.1%
30	1,189	1,159	97.5%	21,510	9,975	(11,535)	-115.6%
813	725	(88)	-12.2%	5,664	5,798	134	2.3%
2,302	2,350	48	2.0%	21,099	19,834	(1,265)	-6.4%
213,799	200,881	(12,918)	-6.4%	1,604,674	1,436,247	(168,427)	-11.7%
51,577	97,620	46,043	47.2%	468,423	439,839	(28,584)	-6.5%
64,798	60,883	(3,915)	-6.4%	486,256	435,216	(51,040)	-11.7%
330,175	359,384	29,209	8.1%	2,559,354	2,311,302	(248,052)	-10.7%
(225,778)	65,517	(291,295)	-444.6%	(357,733)	980,383	(1,338,116)	-136.5%
Key Ratios							
\$ 228.95	\$ 241.30	\$ (12.35)	-5.1%	\$ 220.89	\$ 254.28	\$ (33.39)	-13.1%
\$ 75.65	\$ 279.59	\$ (203.94)	-72.9%	\$ 170.91	\$ 284.40	\$ (113.50)	-39.9%
\$ 154.93	\$ 132.18	\$ 22.75	17.2%	\$ 124.57	\$ 124.09	\$ 0.47	0.4%
\$ 84.33	\$ 104.30	\$ (19.97)	-19.1%	\$ 74.11	\$ 75.61	\$ (1.50)	-2.0%
\$ 239.26	\$ 236.48	\$ 2.78	1.2%	\$ 198.68	\$ 199.70	\$ (1.02)	-0.5%
\$ (163.61)	\$ 43.11	\$ (206.72)	-479.5%	\$ (27.77)	\$ 84.71	\$ (112.48)	-132.8%
48.3%	65.5%	17.2%	26.3%	65.8%	56.4%	-9.4%	-16.7%
30.3%	30.3%	0.0%	0.0%	30.3%	30.3%	0.0%	0.0%
\$ 665							
\$ (127)							
\$ 538							
\$ 102							
65.4							
\$ 28							
Payer Mix							
0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
14.9%	13.1%	1.8%	13.7%	17.2%	12.5%	4.7%	37.8%
84.6%	86.5%	-1.9%	-2.2%	82.3%	87.2%	-4.9%	-5.6%
0.1%	0.3%	-0.2%	-53.2%	0.4%	0.3%	0.1%	51.3%
0.3%	0.1%	0.3%	308.4%	0.1%	0.1%	0.1%	69.3%
100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%

**Family Medicine Clinic
Income Statement
February 28, 2017**

Current Month			
Actual	Budget	Variance	% Var

1,348	1,663	(315)	-18.9%	Visits
16.0	18.3	2.3	12.6%	Total FTEs
184,092	240,059	(55,967)	-23.3%	Gross Patient Revenue
(53,243)	16,172	69,415	429.2%	Contractual Adjustments
99,642	98,980	662	0.7%	Capitation Rev
230,492	355,211	14,110	4.0%	Net Patient Revenue
0	0	0		Other Revenue
230,492	355,211	14,110	4.0%	Total Revenue
Operating Expense				
116,166	165,613	49,447	29.9%	Salaries
49,733	76,546	26,813	35.0%	Benefits
165,899	242,159	76,260	31.5%	Total Salaries & Benefits
0	0	0		Professional Fees/registry
10,816	18,647	7,831	42.0%	Supplies
5,896	7,086	1,190	16.8%	Purchased Services
4,443	3,302	(1,141)	-34.5%	Depreciation
2,015	2,647	632	23.9%	Other Expense
189,069	273,841	84,772	31.0%	Total Direct Expense
30,052	63,450	33,398	52.6%	Allocation of Direct Admin Exp
84,771	122,779	38,008	31.0%	Overhead Allocation
303,892	460,069	156,178	33.9%	Total Expenses
(73,400)	(104,858)	170,288	-162.4%	Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var

9,973	12,330	(2,357)	-19.1%	Visits
17.4	18.3	0.9	4.7%	Total FTEs
1,544,914	1,873,746	(328,832)	-17.5%	Gross Patient Revenue
(808,828)	120,384	929,212	771.9%	Contractual Adjustments
678,533	817,858	(139,325)	-17.0%	Capitation Rev
1,414,619	2,811,988	461,055	16.4%	Net Patient Revenue
136,425	0	136,425		Other Revenue
1,551,044	2,811,988	597,481	21.2%	Total Revenue
Operating Expense				
1,064,875	1,311,269	246,394	18.8%	Salaries
555,740	564,884	9,144	1.6%	Benefits
1,620,615	1,876,153	255,538	13.6%	Total Salaries & Benefits
27,602	0	(27,602)		Professional Fees/registry
231,588	144,550	(87,038)	-60.2%	Supplies
61,356	57,080	(4,276)	-7.5%	Purchased Services
34,234	26,416	(7,818)	-29.6%	Depreciation
17,606	22,542	4,936	21.9%	Other Expense
1,993,001	2,126,741	133,740	6.3%	Total Direct Expense
254,323	280,855	26,532	9.4%	Allocation of Direct Admin Exp
893,048	952,970	59,922	6.3%	Overhead Allocation
3,140,372	3,360,566	220,194	6.6%	Total Expenses
(1,589,327)	(548,578)	817,675	-149.1%	Net Income (Loss)

Key Ratios

\$ 136.57	\$ 144.40	\$ (7.83)	-5.4%	Gross Pt Revenue/Visit	\$ 154.91	\$ 151.96	\$ 2.95	1.9%
\$ 170.99	\$ 213.66	\$ (42.67)	-20.0%	Total Revenue/Visit	\$ 155.52	\$ 228.06	\$ (72.53)	-31.8%
\$ 140.26	\$ 164.72	\$ (24.46)	-14.8%	Direct Costs/Visit	\$ 199.84	\$ 172.48	\$ 27.36	15.9%
\$ 85.18	\$ 112.02	\$ (26.84)	-24.0%	Indirect Costs/Visit	\$ 115.05	\$ 100.06	\$ 14.98	15.0%
\$ 225.44	\$ 276.73	\$ (51.29)	-18.5%	Total Medical Cost/Visit	\$ 314.89	\$ 272.55	\$ 42.34	15.5%
\$ (54.45)	\$ (63.07)	\$ 8.62	-13.7%	Net Income(Loss)/Visit	\$ (159.36)	\$ (44.49)	\$ (114.87)	258.2%
42.8%	46.2%	3.4%	7.4%	Benefits as a % of Salaries	52.2%	43.1%	-9.1%	-21.1%
44.8%	44.8%	0.0%	0.0%	Overhead % of Direct Exp	44.8%	44.8%	0.0%	0.0%
\$ 541				Gross Patient AR (in 000s)				
\$ (177)				Less Reserves				
\$ 364				Net AR (in 000s)				
\$ 129				Wrap AR (in 000s)				
\$ 90.0				Gross AR Days				
\$ 259				Cash Receipts (000s)				

Payer Mix

14.8%	15.5%	-0.7%	-4.3%	Medicare	16.4%	15.5%	0.9%	6.1%
8.7%	11.0%	-2.3%	-21.0%	Medi-Cal	9.3%	11.0%	-1.6%	-15.0%
66.4%	68.4%	-2.0%	-2.9%	Medi-Cal Managed Care	65.0%	68.4%	-3.4%	-5.0%
1.6%	1.6%	-0.1%	-5.7%	Insurance	1.5%	1.6%	-0.1%	-6.3%
8.6%	3.5%	5.1%	144.9%	Self Pay / Indigent	7.7%	3.5%	4.2%	121.1%
100.0%	100.0%	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%

**Family Practice Clinic
Income Statement
February 28, 2017**

Current Month			
Actual	Budget	Variance	% Var

471	589	(118)	-20.1%	Visits
12	10	(1)	-12.6%	Total FTEs
58,513	98,212	(39,699)	-40.4%	Gross Patient Revenue
(10,262)	(11,281)	1,019	-9.0%	Contractual Adjustments
55,845	41,224	14,621	35.5%	Capitation Rev
104,096	128,155	(24,059)	-14%	Net Patient Revenue
0	0	0		Other Revenue
104,096	128,155	(24,059)	-18.8%	Total Revenue
Operating Expense				
30,777	46,863	16,086	34.3%	Salaries
21,193	19,987	(1,206)	-6.0%	Benefits
51,970	66,850	14,880	22.3%	Total Salaries & Benefits
16,013	0	(16,013)		Professional Fees/Registry
4,962	4,693	(269)	-5.7%	Supplies
14,519	14,519	0	0.0%	Purchased Services
251	283	32	11.2%	Depreciation
738	466	(272)	-58.3%	Other Expense
88,454	86,811	(1,643)	-1.9%	Total Direct Expense
9,552	26,144	16,592	63.5%	Allocation of Direct Admin Exp
40,600	39,846	(754)	-1.9%	Overhead Allocation
138,606	152,801	14,196	9.3%	Total Expenses
(34,509)	(24,646)	(9,863)	40.0%	Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var

3,910	5,044	(1,134)	-22.5%
8	10	2	19.8%
636,504	889,447	(252,943)	-28.4%
(372,572)	(96,565)	(276,007)	285.8%
284,711	344,791	(60,080)	-17.4%
548,642	1,137,673	(589,031)	-51.8%
58,651	0	58,651	
607,293	1,137,673	(530,380)	-46.6%
319,698	443,689	123,991	27.9%
229,202	238,809	9,607	4.0%
548,900	682,498	133,598	19.6%
59,134	0	(59,134)	
65,709	38,184	(27,525)	-72.1%
119,942	116,151	(3,791)	-3.3%
2,011	2,264	253	11.2%
7,021	3,873	(3,148)	-81.3%
802,716	842,970	40,254	4.8%
104,709	130,630	25,921	19.8%
368,447	386,923	18,477	4.8%
1,275,871	1,360,523	84,652	6.2%
(668,578)	(222,850)	(445,728)	200.0%

Key Ratios

\$ 124.23	\$ 166.67	\$ (42.44)	-25.5%	Gross Pt Revenue/Visit	\$ 162.79	\$ 176.34	\$ (13.55)	-7.7%
\$ 221.01	\$ 217.49	\$ 3.52	1.6%	Total Revenue/Visit	\$ 155.32	\$ 225.55	\$ (70.23)	-31.1%
\$ 187.80	\$ 147.32	\$ 40.48	27.5%	Direct Costs/Visit	\$ 205.30	\$ 167.12	\$ 38.17	22.8%
\$ 106.48	\$ 111.99	\$ (5.51)	-4.9%	Indirect Costs/Visit	\$ 121.01	\$ 102.61	\$ 18.40	17.9%
\$ 294.28	\$ 259.31	\$ 34.96	13.5%	Total Medical Cost/Visit	\$ 326.31	\$ 269.73	\$ 56.58	21.0%
\$ (73.27)	\$ (41.83)	\$ (31.44)	75.2%	Net Income(Loss)/Visit	\$ (170.99)	\$ (44.18)	\$ (126.81)	287.0%
68.9%	42.6%	-26.2%	-61.5%	Benefits as a % of Salaries	71.7%	53.8%	-17.9%	-33.2%
45.9%	45.9%	0.0%	0.0%	Overhead % of Direct Exp	45.9%	45.9%	0.0%	0.0%
\$ 227				Gross Patient AR (in 000s)				
\$ (76)				Less Reserves				
\$ 151				Net AR (in 000s)				
\$ 834				Wrap AR (in 000s)				
\$ 97.8				Gross AR Days				
\$ 107				Cash Receipts (000s)				

Payer Mix

31.6%	21.0%	10.6%	50.5%	Medicare	28.0%	21.0%	7.1%	33.7%
2.5%	3.0%	-0.6%	-18.7%	Medi-Cal	2.9%	3.0%	-0.2%	-5.4%
62.0%	74.3%	-12.3%	-16.5%	Medi-Cal Managed Care	66.4%	74.3%	-7.9%	-10.6%
1.1%	0.7%	0.5%	67.0%	Insurance	0.9%	0.7%	0.2%	25.4%
2.8%	1.0%	1.8%	173.1%	Self Pay / Indigent	1.9%	1.0%	0.8%	82.0%
100.0%	100.0%	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%

**Primary Medicine Clinic
Income Statement
February 28, 2017**

Current Month			
Actual	Budget	Variance	% Var

2,771	2,463	308	12.5%	Visits
28.7	29.2	0.5	1.8%	Total FTEs
401,802	363,776	38,026	10.5%	Gross Patient Revenue
(107,616)	(27,726)	(79,889)	288.1%	Contractual Adjustments
289,671	151,066	138,605	91.8%	Capitation Rev
583,857	487,116	96,741	19.9%	Net Patient Revenue
0	0	0		Other Revenue
583,857	487,116	96,741	19.9%	Total Revenue
Operating Expense				
203,451	211,405	7,954	3.8%	Salaries
58,484	87,726	29,242	33.3%	Benefits
261,935	299,131	37,196	12.4%	Total Salaries & Benefits
140,555	5,837	(134,718)	-2308.0%	Professional Fees/Registry
11,965	21,114	9,149	43.3%	Supplies
20,550	20,507	(43)	-0.2%	Purchased Services
346	342	(4)	-1.2%	Depreciation
1,174	1,214	40	3.3%	Other Expense
436,524	348,145	(88,379)	-25.4%	Total Direct Expense
65,592	98,008	32,416	33.1%	Allocation of Direct Admin Exp
149,379	119,135	(30,243)	-25.4%	Overhead Allocation
651,495	565,288	(86,207)	-15.3%	Total Expenses
(67,638)	(78,172)	10,534	-13.5%	Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var

21,364	19,048	2,316	12.2%
23.8	29.2	5.4	18.5%
3,040,112	2,936,624	103,488	3.5%
(1,675,106)	(214,451)	(1,460,655)	681.1%
1,530,557	1,277,275	253,282	19.8%
2,895,563	3,999,448	(1,103,885)	-27.6%
284,278	0	284,278	
3,179,841	3,999,448	(819,607)	-20.5%
1,553,428	1,570,842	17,414	1.1%
648,451	668,476	20,025	3.0%
2,201,879	2,239,318	37,439	1.7%
521,903	46,568	(475,335)	-1020.7%
70,819	167,183	96,364	57.6%
170,821	164,056	(6,765)	-4.1%
2,770	2,740	(30)	-1.1%
5,757	10,379	4,622	44.5%
2,973,948	2,630,244	(343,704)	-13.1%
500,462	437,530	(62,932)	-14.4%
1,017,685	900,069	(117,616)	-13.1%
4,492,095	3,967,843	(524,252)	-13.2%
(1,312,254)	31,605	(1,343,859)	-4252.1%

Key Ratios

\$ 145.00	\$ 147.71	\$ (2.71)	-1.8%	Gross Pt Revenue/Visit	\$ 142.30	\$ 154.17	\$ (11.87)	-7.7%
\$ 210.70	\$ 197.79	\$ 12.91	6.5%	Total Revenue/Visit	\$ 148.84	\$ 209.97	\$ (61.13)	-29.1%
\$ 157.53	\$ 141.36	\$ 16.17	11.4%	Direct Costs/Visit	\$ 139.20	\$ 138.09	\$ 1.12	0.8%
\$ 77.58	\$ 88.17	\$ (10.59)	-12.0%	Indirect Costs/Visit	\$ 71.06	\$ 70.22	\$ 0.84	1.2%
\$ 235.11	\$ 229.54	\$ 5.58	2.4%	Total Medical Cost/Visit	\$ 210.26	\$ 208.31	\$ 1.96	0.9%
\$ (24.41)	\$ (31.74)	\$ 7.33	-23.1%	Net Income(Loss)/Visit	\$ (61.42)	\$ 1.66	\$ (63.08)	-3802.0%
28.7%	41.5%	12.8%	30.7%	Benefits as a % of Salaries	41.7%	42.6%	0.8%	1.9%
34.2%	34.2%	0.0%	0.0%	Overhead % of Direct Exp	34.2%	34.2%	0.0%	0.0%
\$ 902				Gross Patient AR (in 000s)				
\$ (354)				Less Reserves				
\$ 549				Net AR (in 000s)				
\$ 672				Wrap AR (in 000s)				
69.1				Gross AR Days				
\$ 633				Cash Receipts				

Payer Mix

27.7%	26.2%	1.6%	6.0%	Medicare	26.6%	25.1%	1.5%	6.0%
4.2%	4.5%	-0.3%	-6.4%	Medi-Cal	4.3%	4.3%	0.1%	1.3%
63.5%	66.0%	-2.5%	-3.8%	Medi-Cal Managed Care	64.8%	67.4%	-2.7%	-3.9%
1.4%	1.6%	-0.2%	-9.9%	Insurance	1.3%	1.5%	-0.2%	-15.2%
3.2%	1.8%	1.4%	77.3%	Self Pay / indigent	3.1%	1.7%	1.3%	76.6%
100.0%	100.0%	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%

**Healthy Beginnings - California St.
Income Statement
February 28, 2017**

Current Month				Year to Date			
Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var
651	556	95	17.0%	5,991	4,936	1,055	21.4%
10.3	15.2	4.9	32.4%	11.9	15.2	3.3	21.5%
133,811	86,808	47,003	54.1%	1,193,385	849,087	344,298	40.5%
(50,789)	13,638	(64,427)	-472.4%	(209,248)	121,032	(330,280)	-272.9%
55,734	10,457	45,278	433.0%	415,800	283,814	131,986	46.5%
138,756	110,903	27,853	25.1%	1,399,937	1,253,932	146,004	11.6%
0	0	0		95,964	0	95,964	
138,756	110,903	27,853	25.1%	1,495,901	1,253,932	241,969	19.3%
Operating Expense							
78,753	69,311	(9,442)	-13.6%	563,483	560,284	(3,199)	-0.6%
35,690	29,111	(6,579)	-22.6%	314,643	237,764	(76,879)	-32.3%
114,443	98,422	(16,021)	-16.3%	878,126	798,048	(80,078)	-10.0%
43,382	0	(43,382)		102,557	0	(102,557)	
5,918	6,399	481	7.5%	58,604	57,092	(1,512)	-2.6%
7,376	5,798	(1,578)	-27.2%	73,095	45,620	(27,475)	-60.2%
516	549	33	6.1%	4,303	4,393	90	2.1%
2,033	1,330	(703)	-52.9%	10,860	11,381	521	4.6%
173,669	112,498	(60,468)	-53.7%	1,127,544	916,534	(211,010)	-23.0%
21,844	23,108	1,265	5.5%	196,454	126,789	(69,665)	-54.9%
68,217	44,189	(24,028)	-54.4%	442,899	360,015	(82,885)	-23.0%
263,730	179,796	(83,231)	-46.3%	1,766,898	1,403,338	(363,560)	-25.9%
(124,974)	(68,893)	(55,378)	80.4%	(270,997)	(149,406)	(121,592)	81.4%
Key Ratios							
\$ 205.55	\$ 156.06	\$ 49.49	31.7%	\$ 199.20	\$ 172.01	\$ 27.19	15.8%
\$ 213.14	\$ 199.38	\$ 13.77	6.9%	\$ 249.69	\$ 254.03	\$ (4.33)	-1.7%
\$ 266.77	\$ 202.24	\$ 64.53	31.9%	\$ 188.21	\$ 185.67	\$ 2.53	1.4%
\$ 138.34	\$ 120.98	\$ 17.36	14.3%	\$ 106.72	\$ 98.62	\$ 8.10	8.2%
\$ 405.12	\$ 323.23	\$ 81.89	25.3%	\$ 294.93	\$ 284.29	\$ 10.63	3.7%
\$ (191.97)	\$ (123.85)	\$ (68.12)	55.0%	\$ (45.23)	\$ (30.27)	\$ (14.97)	49.4%
45.3%	42.0%	-3.3%	-7.9%	55.8%	42.4%	-13.4%	-31.6%
39.3%	39.3%	0.0%	0.0%	39.3%	39.3%	0.0%	0.0%
\$ 242							
\$ (56)							
\$ 185							
\$ 45							
\$ 58.6							
\$ 142							
Payer Mix							
2.1%	2.4%	-0.3%	-11.8%	1.2%	2.2%	-1.0%	-44.6%
29.3%	44.2%	-14.9%	-33.7%	32.4%	40.1%	-7.7%	-19.1%
66.9%	46.6%	20.2%	43.4%	65.1%	51.6%	13.6%	26.3%
0.6%	6.8%	-6.3%	-91.8%	0.6%	6.2%	-5.5%	-89.8%
1.2%	0.0%	1.2%		0.6%	0.0%	0.6%	
100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%

**Healthy Beginnings - French Camp
Income Statement
February 28, 2017**

Current Month				Year to Date			
Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var
782	602	181	30.0%	6,195	5,025	1,171	23.3%
10.3	12.5	2.2	17.7%	12.6	12.5	(0.1)	-0.7%
153,833	81,340	72,493	89.1%	1,040,672	752,992	287,680	38.2%
12,471	62,513	(50,042)	-80.1%	170,512	522,185	(351,674)	-67.3%
86,167	28,606	57,561	201.2%	448,877	321,131	127,746	39.8%
252,470	172,459	80,012	46.4%	1,660,061	1,596,309	63,752	4.0%
0	0	0		0	0	0	
252,470	172,459	80,012	46.4%	1,660,061	1,596,309	63,752	4.0%
Operating Expense							
65,126	91,123	25,997	28.5%	503,636	630,527	126,891	20.1%
59,158	44,729	(14,429)	-32.3%	358,757	351,814	(6,943)	-2.0%
124,284	135,852	11,568	8.5%	862,394	982,341	119,947	12.2%
8,875	4,164	(4,711)	-113.1%	123,633	33,318	(90,315)	-271.1%
22,273	7,516	(14,757)	-196.3%	112,591	63,865	(48,726)	-76.3%
7,406	5,868	(1,538)	-26.2%	72,041	47,778	(24,263)	-50.8%
2,808	592	(2,216)	-374.4%	22,466	4,735	(17,731)	-374.5%
1,108	1,053	(55)	-5.2%	6,254	8,852	2,598	29.3%
166,754	155,045	(11,709)	-7.6%	1,199,379	1,140,889	(58,490)	-5.1%
25,184	21,753	(3,431)	-15.8%	171,315	111,156	(60,159)	-54.1%
69,597	64,710	(4,887)	-7.6%	500,579	476,161	(24,418)	-5.1%
261,535	241,507	(20,028)	-8.3%	1,871,273	1,728,207	(143,067)	-8.3%
(9,065)	(69,049)	59,984	-86.9%	(211,212)	(131,898)	(79,314)	60.1%
Key Ratios							
\$ 196.72	\$ 135.23	\$ 61.49	45.5%	\$ 167.99	\$ 149.86	\$ 18.12	12.1%
\$ 322.85	\$ 286.71	\$ 36.14	12.6%	\$ 267.97	\$ 317.70	\$ (49.74)	-15.7%
\$ 213.24	\$ 257.76	\$ (44.52)	-17.3%	\$ 193.60	\$ 227.07	\$ (33.46)	-14.7%
\$ 121.20	\$ 143.74	\$ (22.54)	-15.7%	\$ 108.46	\$ 116.89	\$ (8.43)	-7.2%
\$ 334.44	\$ 401.51	\$ (67.06)	-16.7%	\$ 302.06	\$ 343.96	\$ (41.89)	-12.2%
\$ (11.59)	\$ (114.79)	\$ 103.20	-89.9%	\$ (34.09)	\$ (26.25)	\$ (7.84)	29.9%
90.8%	49.1%	-41.8%	-85.1%	71.2%	55.8%	-15.4%	-27.7%
41.7%	41.7%	0.0%	0.0%	41.7%	41.7%	0.0%	0.0%
\$ 300							
\$ (74)							
\$ 226							
\$ 55							
\$ 60.9							
\$ 197							
Payer Mix							
3.0%	4.4%	-1.3%	-30.1%	3.3%	3.9%	-0.6%	-16.3%
18.3%	21.2%	-2.9%	-13.6%	24.4%	19.1%	5.2%	27.4%
73.3%	67.3%	6.0%	9.0%	69.6%	70.5%	-0.9%	-1.3%
4.6%	6.1%	-1.5%	-24.4%	2.4%	5.5%	-3.1%	-57.1%
0.7%	1.1%	-0.3%	-32.0%	0.4%	1.0%	-0.6%	-58.6%
100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%

**Hazelton Clinic
Income Statement
February 28, 2017**

Current Month			
Actual	Budget	Variance	% Var
364	295	69	23.5%
			Visits
1.1	0.0	(1.1)	
			Total FTEs
0	115,986	(115,986)	-100.0%
			Patient Revenue
0	69,266	(69,266)	-100.0%
			Contractual Adjustments
12,987	42,802	(29,815)	-69.7%
			Physician Capitation
12,987	228,054	(215,067)	-94.3%
			Net Patient Revenue
0	0	0	
			Other Revenue
12,987	228,054	(215,067)	-94.3%
			Total Revenue
			Operating Expense
0	0	0	
			Salaries
0	0	0	
			Benefits
0	0	0	
			Total Salaries & Benefits
0	0	0	
			Professional Fees/Registry
17,485	10,834	(6,651)	-61.4%
			Supplies
230,083	115,042	(115,041)	-100.0%
			Purchased Services
0	0	0	
			Depreciation
100	2,926	2,826	96.6%
			Other Expense
247,668	128,802	(118,866)	-92.3%
			Total Direct Expense
0	30,076	30,076	100.0%
			Allocation of Direct Admin Exp
106,671	55,476	(51,196)	-92.3%
			Overhead Allocation
354,339	214,353	(139,986)	-65.3%
			Total Expenses
(341,352)	13,701	(355,053)	-2591.5%
			Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var
364	618	(254)	-41.1%
			Visits
1.1	0.0	(1.1)	
			Total FTEs
0	206,698	(206,698)	-100.0%
			Patient Revenue
0	123,472	(123,472)	-100.0%
			Contractual Adjustments
12,987	75,331	(62,344)	-82.8%
			Physician Capitation
12,987	405,501	(392,514)	-96.8%
			Net Patient Revenue
0	0	0	
			Other Revenue
12,987	405,501	(392,514)	-96.8%
			Total Revenue
			Operating Expense
0	0	0	
			Salaries
0	0	0	
			Benefits
0	0	0	
			Total Salaries & Benefits
0	0	0	
			Professional Fees/Registry
57,443	21,666	(35,777)	-165.1%
			Supplies
230,083	230,083	0	0.0%
			Purchased Services
0	0	0	
			Depreciation
289	5,850	5,561	95.1%
			Other Expense
287,815	257,599	(30,216)	-11.7%
			Total Direct Expense
0	40,348	40,348	100.0%
			Allocation of Direct Admin Exp
123,963	110,951	(13,012)	-11.7%
			Overhead Allocation
411,778	408,898	(2,880)	-0.7%
			Total Expenses
(398,791)	(3,397)	(395,394)	11638.2%
			Net Income (Loss)

Key Ratios

\$ 393.67	Gross Pt Revenue/Visit	\$ 334.33
\$ 774.05	Total Revenue/Visit	\$ 655.89
\$ 437.17	Direct Costs/Visit	\$ 416.66
\$ 290.37	Indirect Costs/Visit	\$ 244.72
\$ 727.55	Total Medical Cost/Visit	\$ 661.38
\$ 46.50	Net Income(Loss)/Visit	\$ (5.50)
\$ 727.55	Total Cost/Patient (1)	\$ 661.38
196.6%	Net Pt Rev as % of Gross Rev	196.2%
	Benefits as a % of Salaries	
43.1%	Overhead % of Direct Exp	43.1%
	Gross Patient AR (in 000s)	
	Less Reserves	
	Net AR (in 000s)	
	Wrap AR (in 000s)	
	Gross AR Days	
	Cash Receipts	

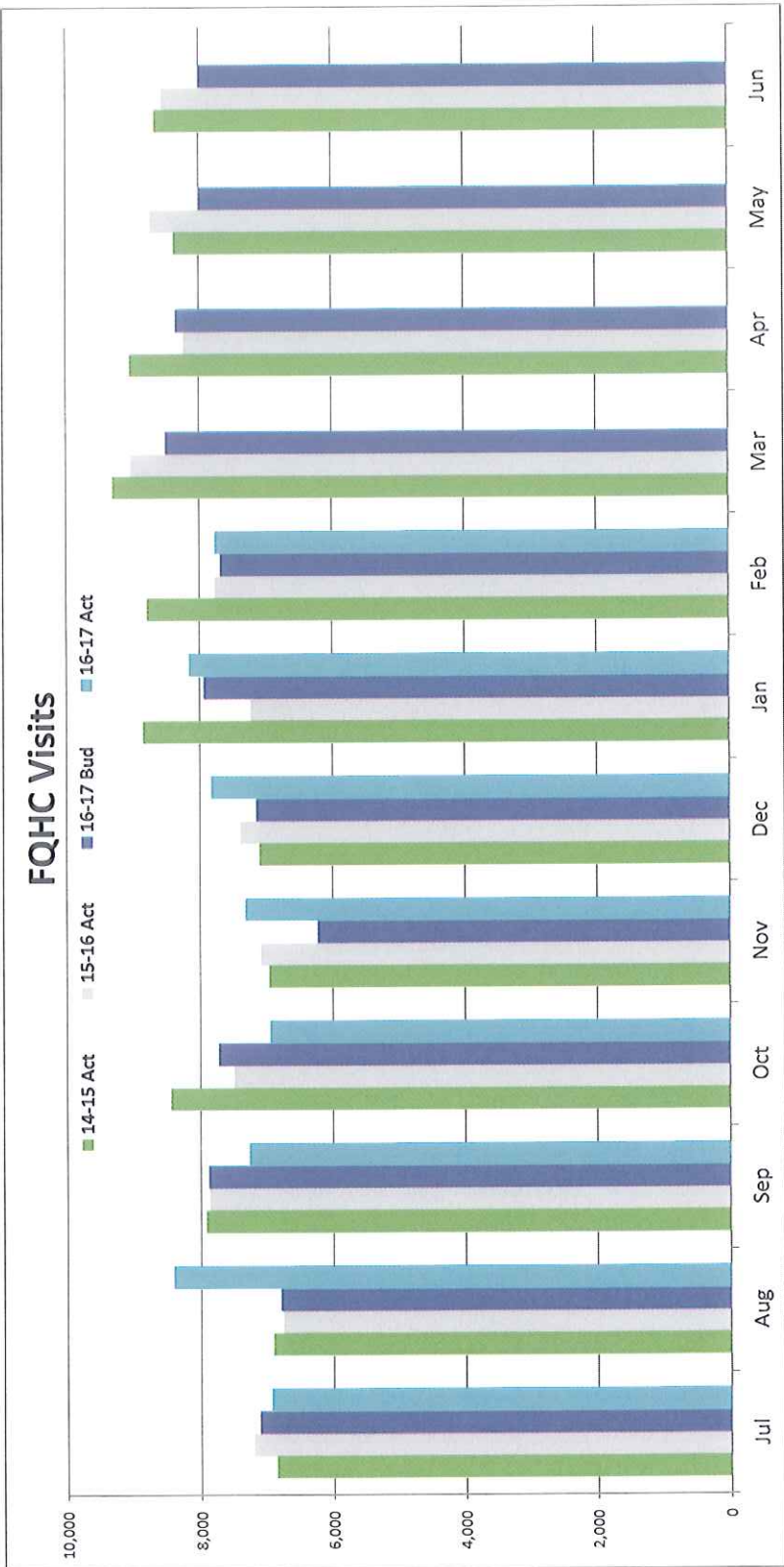
Payer Mix

21.0%	Medicare	23.6%
3.0%	Medi-Cal	3.4%
74.3%	Medi-Cal Managed Care	71.1%
0.7%	Insurance	0.8%
1.0%	Self Pay / Indigent	1.1%
100.0%		100.0%

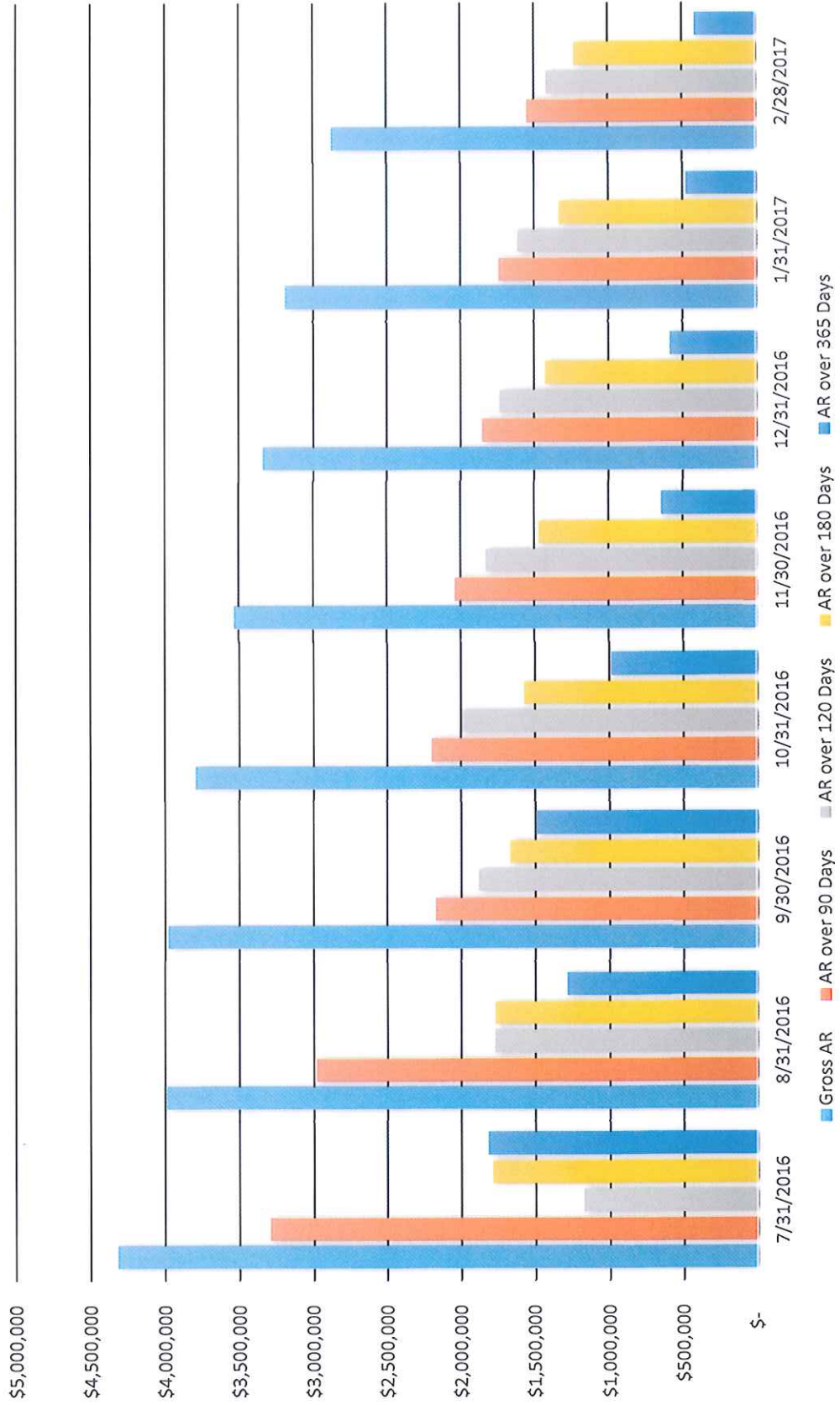
FQ Administration
Income Statement
February 28, 2017

Current Month			
Actual	Budget	Variance	% Var
7	6	(1)	-8.3%
Total FTEs			
Revenue			
0	0	0	100%
Other Revenue			
0	0	0	100%
Total Revenue			
Operating Expense			
55,974	43,024	(12,950)	-30.1%
Salaries			
23,996	218,333	194,337	89.0%
Benefits			
79,969	261,357	181,388	69.4%
Total Salaries & Benefits			
0	0	0	
Professional Fees/Registry			
(860)	0	860	
Supplies			
121,344	96,732	(24,612)	-25.4%
Purchased Services			
3,257	3,257	0	0.0%
Depreciation			
19	3,148	3,129	99.4%
Other Expense			
203,729	364,494	160,765	44.1%
Total Direct Expense			
0	0	0	
Overhead Allocation			
203,729	364,494	160,765	44.1%
Total Expenses			
(203,729)	(364,494)	160,765	-44.1%
Net Income (Loss)			

Year to Date			
Actual	Budget	Variance	% Var
6	6	0	1.0%
Total FTEs			
Revenue			
854,000	0	854,000	100%
Other Revenue			
854,000	0	854,000	100%
Total Revenue			
Operating Expense			
445,941	373,388	(72,553)	-19.4%
Salaries			
193,520	363,708	170,188	46.8%
Benefits			
639,461	737,096	97,635	13.2%
Total Salaries & Benefits			
0	0	0	
Professional Fees/Registry			
68,915	0	(68,915)	
Supplies			
956,876	773,856	(183,020)	-23.7%
Purchased Services			
26,055	26,056	1	0.0%
Depreciation			
4,451	25,182	20,731	82.3%
Other Expense			
1,695,758	1,562,190	(133,568)	-8.6%
Total Direct Expense			
0	0	0	
Overhead Allocation			
1,695,758	1,562,190	(133,568)	-8.6%
Total Expenses			
(841,758)	(1,562,190)	720,432	-46.1%
Net Income (Loss)			



SJCC AR Trend



FQ Clinic Audit

As of Feb 9, 2017

Dates of Service: 11/3/16-11/29/16

<u>CLINIC</u>	<u>PHYSICIAN</u>	<u>ACCT. NUMBER</u>	<u>DOS</u>	
PRIMARY MEDICINE CLINIC	GREGORY A BAUMGARTEN NP	420419	11/15/2016	√
PRIMARY MEDICINE CLINIC	GREGORY A BAUMGARTEN NP	424785	11/22/2016	√
PRIMARY MEDICINE CLINIC	HARISH CHANDER MD	426003	11/28/2016	√
PRIMARY MEDICINE CLINIC	MEGHA GOYAL MD	424944	11/23/2016	√
PRIMARY MEDICINE CLINIC	NANCY J HEISEL MD	427529	11/29/2016	√
PRIMARY MEDICINE CLINIC	RICHARD PIGAO, PHAR D	419718	11/14/2016	√
PRIMARY MEDICINE CLINIC	SANGITA BATISH MD	423426	11/21/2016	√
PRIMARY MEDICINE CLINIC	SOUJANYA SODAVARAPU MD	416847	11/3/2016	√
PRIMARY MEDICINE CLINIC	SOUJANYA SODAVARAPU MD	421068	11/15/2016	√
PRIMARY MEDICINE CLINIC	SOUJANYA SODAVARAPU MD	421077	11/15/2016	√
PRIMARY MEDICINE CLINIC	YINN MIN HTWE MD	415965	11/3/2016	√

FQ Clinic Audit

As of Feb 16, 2017

Dates of Service: 1/24/17-2/8/17

<u>CLINIC</u>	<u>PHYSICIAN</u>	<u>ACCT. NUMBER</u>	<u>DOS</u>	
PRIMARY MEDICINE CLINIC	FARHAN FADOO, MD	459903	2/7/2017	√
FAMILY MEDICINE CLINIC	JOHNNY YEP, DO	462279	2/6/2017	√
FAMILY MEDICINE CLINIC	RONEN KALAY, MD	461151	2/7/2017	√
FAMILY MEDICINE CLINIC	JOHNNY YEP, DO	462279	2/6/2017	√
CHILDRENS HEALTH SERVICES	NEHA VASHISHTHA, MD	459330	2/6/2017	√
CHILDRENS HEALTH SERVICES	PATRICIA C APOLINARIO, MD	460797	2/6/2017	√
HEALTHY BEGINNINGS CALIF ST	ANH H LE, MD	459439	2/6/2017	√
HEALTHY BEGINNINGS CALIF ST	IMAD KAFILMOUT, MD	462133	2/8/2017	√
HEALTHY BEGINNINGS CALIF ST	JASON T BASS, MD	460488	2/7/2017	√
HEALTHY BEGINNINGS CALIF ST	LOUIS LIM, MD	459342	1/24/2017	√
HEALTHY BEGINNINGS CALIF ST	MEENAKSHI PANT, MD	460077	2/6/2017	√

FQ Clinic Audit

As of Mar 10, 2017

Dates of Service: 12/1/16-12/31/16

<u>CLINIC</u>	<u>PHYSICIAN</u>	<u>ACCT. NUMBER</u>	<u>DOS</u>	
PRIMARY MEDICINE CLINIC	RICHARD SLARVE	428645	12/1/2016	ADD CPT 90686 TO CLAIM
PRIMARY MEDICINE CLINIC	NANCY HEISEL	428740	12/1/2016	ADD CPT 99214 TO CLAIM
PRIMARY MEDICINE CLINIC	SOUJANYA SODAVARAPU	428951	12/1/2016	√
PRIMARY MEDICINE CLINIC	SOUJANYA SODAVARAPU	430261	12/5/2016	√
PRIMARY MEDICINE CLINIC	NATHAN BLAU	430561	12/6/2016	CHANGE 99213 TO 99212
FAMILY MEDICINE CLINIC	ERIC CHAPA	431545	12/1/2016	√
FAMILY MEDICINE CLINIC	BHANU WUNNAVA	432862	12/6/2016	ADD CPT 99392 TO CLAIM
FAMILY MEDICINE CLINIC	JOHNNY YEP	434877	12/2/2016	ADD Z23 TO CLAIM
FAMILY MEDICINE CLINIC	LADONNA PORTER	428512	12/1/2016	√
FAMILY MEDICINE CLINIC	LADONNA PORTER	428875	12/1/2016	√
CHILDRENS HEALTH SERVICES	MAMTA JAIN	138613	12/1/2016	√
CHILDRENS HEALTH SERVICES	ABHILASHA JAMAL	429097	12/2/2016	√
CHILDRENS HEALTH SERVICES	PARVATHY THAIKKENDIYIL	501635	12/2/2016	√
CHILDRENS HEALTH SERVICES	MARY JOSEPH	429600	12/1/2016	ADD CPT Z23 TO CLAIM
HEALTHY BEGINNINGS CALIF ST	PAMELA KINGERY	428972	12/1/2016	√
HEALTHY BEGINNINGS CALIF ST	ANH LE	432769	12/1/2016	√
HEALTHY BEGINNINGS CALIF ST	IVANIA ROSADO LCSW	472785	12/1/2016	√
HEALTHY BEGINNINGS CALIF ST	JASON BASS	442433	12/5/2016	CHANGE 99213 TO 99212
HEALTHY BEGINNINGS CALIF ST	CHRISTINE MITCHELL	429311	12/5/2016	√
HEALTHY BEGINNINGS FRENCH	SARJOT SENG	430227	12/6/2016	√
HEALTHY BEGINNINGS FRENCH	CAROL BROKSCHMIDT	428947	12/1/2016	√
HEALTHY BEGINNINGS FRENCH	LLOYD LEE	428367	12/1/2016	√
HEALTHY BEGINNINGS FRENCH	CAROL BROKSCHMIDT	430157	12/5/2016	√
HEALTHY BEGINNINGS FRENCH	TONJA HARRIS STANSIL	433425	12/6/2016	√
FAMILY PRACTICE CALIF ST	JAMSHID SHEIK	428932	12/1/2016	√
FAMILY PRACTICE CALIF ST	JAMSHID SHEIK	430818	12/6/2016	√
FAMILY PRACTICE CALIF ST	FARHAN FADOO	430106	12/6/2016	ADD CPT 20610 TO CLAIM
FAMILY PRACTICE CALIF ST	REGINA BURGOS	429401	12/5/2016	√
FAMILY PRACTICE CALIF ST	NANCY HEISEL	434872	12/13/2016	√