

**San Joaquin Community Clinics
Financial Statement Comments
October 31, 2017**

Summary

The Total visits for the month of October were 9,467. October's billable visits of 8,759 exceeded budgeted visits of 7,824 by 11.9%. At the time the budget was prepared, the scheduled date to go live on the new Cerner system was 7/10/17. The go live date is now anticipated to be 3/5/2018. Since the productivity was originally projected to be back to 100% in October, there was no reduction to the October visit budget. Once we go live on the Cerner system, we expect to see a reduction in visits for the first two months due to user training.

Gross Patient Revenue of \$1.7 million was greater than budget by \$293,000 or 20.1%, primarily due to billable visit volume exceeding budget. Net Patient Revenue of \$799,000 was less than budget by \$557,000 or 41.1%. Contributing factors to the deductions from revenue were locum tenens write-offs of \$135,000 for the month of October as well as an adjustment to the Due To the State for Medi-Cal Managed Care of \$343,000 for accounts in FY 2017.

The settlement was previously understated because the formula to estimate wrap payments for the purposes of the reconciliation reserve did not correctly calculate when the wrap charge was zero. The formula was revised to account for these potential wrap payments in the reserve calculation. We are in the process of reviewing the accounts with unbilled wrap charges and billing them if they are still timely.

In addition, adjustments totaling \$163,000 were made to reserve for potential untimely billing cutbacks on aging Medi-Cal accounts and to reserve all accounts greater than 270 days old at 100%.

Capitation Revenue of \$482,000 was greater than budget by \$21,000 or 4.5%. Capitation revenue is generally consistent from month to month; however, the budgeted capitation revenue was allocated based on monthly visit volume, which will create greater variances to budget from month to month. The average budgeted revenue is \$493,000 per month and October's actual revenue was less than the average monthly budget by 2.2%.

Total Expenses of \$2.3 million was less than budget by \$111,000 (4.6%). The resulting Net Loss of \$1.5 million was greater than budget by \$445,000.

Explanations of major variances are explained below.

Revenue

As mentioned above, both visits and Gross Patient Revenue exceeded budget. Gross Patient Revenue exceeded budget by \$293,000. Managed Care Medi-Cal was the driver with \$201,000 or 19.6%. Net Patient Revenue of \$799,000 was below budget by \$557,000. Deductions from revenue were unfavorable to budget by \$871,000 (155.3%)

Capitation revenue of \$482,000 was greater than budget by \$21,000 (4.5%).

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Expenses

Salaries & Benefits of \$1.0 million were less than budget by \$253,000 (19.6%). Salaries of \$696,000 were better than budget by \$214,000 or 23.5%. This favorable variance is due to Physician salaries of \$227,000 while non-providers were only unfavorable by \$13,000. The Physician salaries positive variance is due to nine provider vacancies, in which four of these vacancies are currently being filled by Locums. The Locums are working in the following Clinics: Healthy Beginnings-California Street = 1.0 FTE, Primary Medicine Clinic = 1.0 FTE, SJCC-Hazleton = 1.0 FTE and SJCC-Manteca = 1.0 FTE.

Benefits of \$344,000 were also favorable to budget by \$40,000 or 10.4%. This was primarily due to the provider vacancies which exist in the clinics listed above.

Professional Fees/Registry of \$159,000 exceeded budget by \$80,000 (101.6%) primarily due to provider vacancies in clinics identified above in salaries and benefits. The 4.0 FTE locums used in the month of October accounted for \$67,000 of the unfavorable variance. The remaining unfavorable variance was due to: 1) An Independent Contract Physician in Primary Medicine exceeded budget by \$4,000. The FQ Administration accounted for \$9,000 unfavorable variance due to consulting fees for the Interim CFO and The Billing Project and \$1,000 for an Independent contractor in Children's Health Services.

Supplies of \$165,000 were greater than budget by \$69,000 (70.9%). This unfavorable variance was due to greater than expected startup costs in the New Manteca Clinic (\$23,000). Pharmaceutical expenses in the Family Medicine Clinic was unfavorable by (\$46,000). \$38,000 of the \$46,000 was due to Gardasil (\$19,000), which is the HPV drug and \$19,000 for Prevnar for pneumonia. Supplies are expensed when issued to the using department and are not included in general ledger inventory balances which is consistent with Hospital Policy.

Purchased Services of \$302,000 were on target with budget (0.0%).

Depreciation of \$29,000 was greater than budget by \$17,000 (141.8%) due to amortization of SJCC-Manteca Leasehold Improvements, not in budget.

Other Expense of \$27,000 was greater than budget by \$8,000 (46.2%) primarily due to SJCC-Manteca (\$18,000). Facility rent of \$8,526 per month was not budgeted. September & October expense (\$17,052) was booked in October. This was partially offset by favorable variances in FQ Admin (\$2,500), Children's Health Services (\$1,200), Family Medicine Clinic (\$600), Primary Medicine Clinic (\$800), and SJCC-Hazleton (\$3,400).

Accounts Receivable

October's Gross Accounts Receivables (AR) of \$2.1 million was \$94,000 more than September and \$191,000 more than August. Average days of revenue in AR is at 39.3, which is down from 40.9 in September and up from 37.9 in August. WRAP accounts receivable is \$2.1 million, which is \$318,000 higher than September.

**San Joaquin Community Clinics
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

9,467	7,824	1,643	21.0%	Total Visits
8,759	7,824	935	11.9%	Billable Visits
112.4	132.1	19.7	14.9%	Total FTEs
Patient Revenue				
\$ 231,208	\$ 176,546	\$ 54,662	31.0%	Medicare
\$ 232,913	\$ 204,680	28,233	13.8%	Medi-Cal Fee-for-Service
\$ 1,227,863	\$ 1,026,853	201,010	19.6%	Medi-Cal Managed Care
\$ 19,108	\$ 14,795	4,313	29.2%	Insurance
\$ 36,715	\$ 31,248	5,467	17.5%	Self Pay
\$ 269	\$ 823	(554)	-67.3%	Indigent
1,748,076	1,454,945	293,131	20.1%	Gross Patient Revenue
(1,431,361)	(560,551)	(870,810)	-155.3%	Contractual Adjustments
482,430	461,518	20,912	4.5%	Capitation Rev
799,146	1,355,912	(556,766)	-41.1%	Net Patient Revenue
0	0	0		Other Revenue
799,146	1,355,912	(556,766)	-41.1%	Total Revenue
Operating Expense				
695,912	909,426	213,514	23.5%	Salaries
343,648	383,336	39,688	10.4%	Benefits
1,039,560	1,292,762	253,202	19.6%	Total Salaries & Benefits
159,305	79,033	(80,272)	-101.6%	Professional Fees/Registry
165,353	96,752	(68,601)	-70.9%	Supplies
302,401	302,411	10	0.0%	Purchased Services
28,975	11,985	(16,990)	-141.8%	Depreciation
26,636	18,220	(8,416)	-46.2%	Other Expense
1,722,230	1,801,163	78,933	4.4%	Total Direct Expense
568,160	600,606	32,445	5.4%	Overhead Allocation
2,290,390	2,401,769	111,379	4.6%	Total Expenses
(1,491,244)	(1,045,857)	(445,388)	-42.6%	Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var

35,939	29,021	6,918	21.0%	Total Visits
33,441	29,021	4,420	11.9%	Billable Visits
109.1	132.1	22.9	17.4%	Total FTEs
Patient Revenue				
\$ 776,184	\$ 707,920	\$ 68,265	9.6%	Medicare
885,854	\$ 711,498	174,356	24.5%	Medi-Cal Fee-for-Service
4,272,794	\$ 3,757,644	515,150	13.7%	Medi-Cal Managed Care
85,689	\$ 54,744	30,945	56.5%	Insurance
146,723	\$ 118,547	28,176	23.8%	Self Pay
661	\$ 3,245	(2,584)	-79.6%	Indigent
6,167,905	5,353,597	814,308	15.2%	Gross Patient Revenue
(3,949,608)	(2,060,780)	(1,888,828)	91.7%	Contractual Adjustments
1,931,933	1,700,539	231,394	13.6%	Capitation Rev
4,150,231	4,993,356	(843,125)	-16.9%	Net Patient Revenue
0	0	0	100.0%	Other Revenue
4,150,231	4,993,356	(843,125)	-16.9%	Total Revenue
Operating Expense				
2,748,920	3,671,604	922,685	25.1%	Salaries
1,306,129	1,554,063	247,934	16.0%	Benefits
4,055,049	5,225,667	1,170,618	22.4%	Total Salaries & Benefits
624,881	316,133	(308,748)	-97.7%	Professional Fees/Registry
461,014	386,345	(74,669)	-19.3%	Supplies
1,162,532	1,205,309	42,777	3.5%	Purchased Services
63,806	48,369	(15,437)	-31.9%	Depreciation
56,951	72,547	15,596	21.5%	Other Expense
6,424,233	7,254,370	830,137	11.4%	Total Direct Expense
2,040,645	2,410,168	369,523	15.3%	Overhead Allocation
8,464,878	9,664,538	1,199,660	12.4%	Total Expenses
(4,314,648)	(4,671,182)	356,534	-7.6%	Net Income (Loss)

Key Ratios

\$ 199.57	\$ 185.96	\$ 13.62	7.3%	Gross Pt Revenue/Billable Visit	\$ 184.44	\$ 184.47	\$ (0.03)	0.0%	
\$ 91.24	\$ 173.30	\$ (82.06)	-47.4%	Total Revenue/Billable Visit (excl Oth Rev)	\$ 124.11	\$ 172.06	\$ (47.95)	-27.9%	
\$ 196.62	\$ 230.20	\$ 33.58	14.6%	Direct Costs/Billable Visit	\$ 192.11	\$ 249.97	\$ 57.86	23.1%	
\$ 64.87	\$ 76.76	\$ 11.90	15.5%	Indirect Costs/Billable Visit	\$ 61.02	\$ 83.05	\$ 22.03	26.5%	
\$ 261.49	\$ 306.97	\$ 45.48	14.8%	Total Medical Cost/Billable Visit	\$ 253.13	\$ 333.01	\$ 79.88	24.0%	
\$ (170.25)	\$ (133.67)	\$ (36.58)	27.4%	Net Income(Loss)/Billable Visit	\$ (129.02)	\$ (160.96)	\$ (31.93)	19.8%	
\$ 653.72	\$ 767.42	\$ 113.69	14.8%	Total Cost/Patient (1)	\$ 632.82	\$ 832.53	\$ 199.71	24.0%	
45.7%	93.2%	-47.5%	-50.9%	Net Pt Rev as % of Gross Rev	67.3%	93.3%	-26.0%	-27.9%	
49.4%	42.2%	-7.2%	-17.2%	Benefits as a % of Salaries	47.5%	42.3%	-5.2%	-12.3%	
33.0%	33.3%	0.4%	1.1%	Overhead % of Direct Exp	31.8%	33.2%	1.5%	4.4%	
\$ 2,060				Gross Patient AR (in 000s)					
\$ (535)				Less Reserves (in 000s)					
\$ 1,525				Net AR (in 000s)					
\$ 2,144				Wrap AR (in 000s)					
\$ 39.3				Gross AR Days					
\$ 1,331				Cash Recelpts (in 000s)					
Payer Mix									
13.2%	12.1%	1.1%	9.0%	Medicare	12.6%	13.2%	-0.6%	-4.8%	
13.3%	14.1%	-0.7%	-5.3%	Medi-Cal	14.4%	13.3%	1.1%	8.1%	
70.2%	70.6%	-0.3%	-0.5%	Medi-Cal Managed Care	69.3%	70.2%	-0.9%	-1.3%	
1.1%	1.0%	0.1%	7.5%	Insurance	1.4%	1.0%	0.4%	35.9%	
2.1%	2.2%	-0.1%	-6.6%	Self Pay / Indigent	2.4%	2.3%	0.1%	5.0%	
100.0%	100.0%	-0.1%	-0.1%		100.0%	100.0%	0.0%	0.0%	

**Children's Health Services
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

Year to Date			
Actual	Budget	Variance	% Var

1,814	1,686	128	7.6%	Total Visits
1,629	1,686	(57)	-3.4%	Billable Visits
19.0	21.0	2.0	9.7%	Total FTEs
Patient Revenue				
0	0	0		Medicare
52,563	70,384	(17,820)	-25.3%	Medi-Cal Fee-for-Service
348,913	337,072	11,841	3.5%	Medi-Cal Managed Care
1,764	2,128	(364)	-17.1%	Insurance
980	438	542	123.8%	Self Pay
0	0	0		Indigent
404,220	410,021	(5,801)	-1.4%	Gross Patient Revenue
(504,093)	(222,337)	(281,756)	-126.7%	Contractual Adjustments
92,440	115,272	(22,832)	-19.8%	Capitation Rev
(7,433)	302,956	(310,389)	-102.5%	Net Patient Revenue
0	0	0		Other Revenue
(7,433)	302,956	(310,389)	-102.5%	Total Revenue

6,686	5,774	912	15.8%	Total Visits
6,228	5,774	454	7.9%	Billable Visits
19.5	21.0	1.5	7.3%	Total FTEs
0	0	0		Medicare
214,939	241,043	(26,104)	-10.8%	Medi-Cal Fee-for-Service
1,320,856	1,154,375	166,481	14.4%	Medi-Cal Managed Care
8,144	7,287	857	11.8%	Insurance
5,522	1,499	4,023	268.4%	Self Pay
0	0	0		Indigent
1,549,461	1,404,204	145,257	10.3%	Gross Patient Revenue
(1,202,523)	(761,441)	(441,082)	57.9%	Contractual Adjustments
359,583	394,772	(35,189)	-8.9%	Capitation Rev
706,521	1,037,535	(331,014)	-31.9%	Net Patient Revenue
0	0	0		Other Revenue
706,521	1,037,535	(331,014)	-31.9%	Total Revenue

Operating Expense				
136,323	142,502	6,179	4.3%	Salaries
59,089	63,989	4,900	7.7%	Benefits
195,412	206,491	11,079	5.4%	Total Salaries & Benefits
1,476	5,000	3,524	70.5%	Professional Fees/Registry
7,090	8,007	917	11.5%	Supplies
10,113	6,613	(3,500)	-52.9%	Purchased Services
661	760	99	13.0%	Depreciation
1,434	2,632	1,198	45.5%	Other Expense
216,186	229,503	13,317	5.8%	Total Direct Expense
59,610	73,124	13,514	18.5%	Allocation of Direct Admn Exp
65,310	69,333	4,023	5.8%	Overhead Allocation
341,105	371,960	30,855	8.3%	Total Expenses
(348,538)	(69,004)	(279,535)	-405.1%	Net Income (Loss)

519,147	580,396	61,249	10.6%	Salaries
245,543	264,347	18,804	7.1%	Benefits
764,691	844,743	80,052	9.5%	Total Salaries & Benefits
46,847	20,000	(26,847)	-134.2%	Professional Fees/Registry
23,764	30,494	6,730	22.1%	Supplies
29,170	26,261	(2,909)	-11.1%	Purchased Services
2,645	3,040	395	13.0%	Depreciation
8,649	10,469	1,820	17.4%	Other Expense
875,765	935,007	59,242	6.3%	Total Direct Expense
256,960	266,510	9,551	3.6%	Allocation of Direct Admn Exp
261,744	282,466	20,722	7.3%	Overhead Allocation
1,394,469	1,483,983	89,514	6.0%	Total Expenses
(687,948)	(446,448)	(241,500)	54.1%	Net Income (Loss)

Key Ratios				
\$ 248.14	\$ 243.19	\$ 4.95	2.0%	Gross Pt Revenue/Billable Vlsit
\$ (4.56)	\$ 179.69	\$ (184.25)	-102.5%	Total Revenue/Billable Vlsit (excl Oth Rev)
\$ 132.71	\$ 136.12	\$ 3.41	2.5%	Direct Costs/Billable Vlsit
\$ 76.68	\$ 84.49	\$ 7.81	9.2%	Indirect Costs/Billable Vlsit
\$ 209.40	\$ 220.62	\$ 11.22	5.1%	Total Medical Cost/Billable Vlsit
\$ (213.96)	\$ (40.93)	\$ (173.03)	422.8%	Net Income(Loss)/Billable Vlsit
43.3%	44.9%	1.6%	3.5%	Benefits as a % of Salaries
30.2%	30.2%	0.0%	0.0%	Overhead % of Direct Exp
\$ 482				Gross Patient AR (In 000s)
\$ (98)				Less Reserves (In 000s)
\$ 384				Net AR (In 000s)
\$ 318				Wrap AR (In 000s)
\$ 36.9				Gross AR Days
\$ 316				Cash Receipts (In 000s)

\$ 248.79	\$ 243.19	\$ 5.60	2.3%	Gross Pt Revenue/Billable Vlsit
\$ 113.44	\$ 179.69	\$ (66.25)	-36.9%	Total Revenue/Billable Vlsit (excl Oth Rev)
\$ 140.62	\$ 161.93	\$ 21.32	13.2%	Direct Costs/Billable Vlsit
\$ 83.29	\$ 95.08	\$ 11.79	12.4%	Indirect Costs/Billable Vlsit
\$ 223.90	\$ 257.01	\$ 33.11	12.9%	Total Medical Cost/Billable Vlsit
\$ (110.46)	\$ (77.32)	\$ (33.14)	42.9%	Net Income(Loss)/Billable Vlsit
47.3%	45.5%	-1.8%	-3.8%	Benefits as a % of Salaries
29.9%	30.2%	0.3%	1.1%	Overhead % of Direct Exp

Payer Mix				
0.0%	0.0%	0.0%	0.0%	Medicare
13.0%	17.2%	-4.2%	-24.2%	Medi-Cal
86.3%	82.2%	4.1%	5.0%	Medi-Cal Managed Care
0.4%	0.5%	-0.1%	-15.9%	Insurance
0.2%	0.1%	0.1%	127.0%	Self Pay / Indigent
100.0%	100.0%	0.0%	0.0%	Total

0.0%	0.0%	0.0%	0.0%	Medicare
13.9%	17.2%	-3.3%	-19.2%	Medi-Cal
85.2%	82.2%	3.0%	3.7%	Medi-Cal Managed Care
0.5%	0.5%	0.0%	1.3%	Insurance
0.4%	0.1%	0.2%	233.8%	Self Pay / Indigent
100.0%	100.0%	0.0%	0.0%	Total

**Family Medicine Clinic
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

Year to Date			
Actual	Budget	Variance	% Var

1,627	1,212	415	34.2%	Total Visits	6,566	4,394	2,172	49.4%	
1,562	1,212	350	28.9%	Billable Visits	6,319	4,394	1,925	43.8%	
12.5	19.8	7.3	37.0%	Total FTEs	13.2	19.8	6.6	33.3%	
Patient Revenue									
59,901	34,372	25,528	74.3%	Medicare	180,978	124,623	56,354	45.2%	
23,427	18,773	4,655	24.8%	Medi-Cal Fee-for-Service	100,373	68,064	32,309	47.5%	
202,673	134,371	68,302	50.8%	Medi-Cal Managed Care	657,337	487,188	170,149	34.9%	
3,736	3,208	528	16.5%	Insurance	15,612	11,632	3,980	34.2%	
13,508	16,913	(3,405)	-20.1%	Self Pay	57,570	61,322	(3,752)	-6.1%	
269	245	24	9.6%	Indigent	661	890	(229)	-25.7%	
303,514	207,883	95,631	46.0%	Gross Patient Revenue	1,012,530	753,718	258,812	34.3%	
(257,660)	(111,141)	(146,519)	-131.8%	Contractual Adjustments	(781,122)	(402,963)	(378,159)	93.8%	
82,910	65,154	17,756	27.3%	Capitation Rev	353,298	236,227	117,071	49.6%	
128,764	161,896	(33,132)	-20.5%	Net Patient Revenue	584,706	586,982	(2,276)	-0.4%	
0	0	0		Other Revenue	0	0	0		
128,764	161,896	(33,132)	-20.5%	Total Revenue	584,706	586,982	(2,276)	-0.4%	
Operating Expense									
86,456	116,831	30,375	26.0%	Salaries	363,528	462,277	98,749	21.4%	
34,702	47,694	12,992	27.2%	Benefits	153,535	196,138	42,603	21.7%	
121,158	164,525	43,367	26.4%	Total Salaries & Benefits	517,064	658,415	141,351	21.5%	
0	0	0		Professional Fees/registry	0	0	0		
78,418	30,647	(47,771)	-155.9%	Supplies	139,107	128,943	(10,164)	-7.9%	
5,407	5,272	(135)	-2.6%	Purchased Services	21,223	21,088	(135)	-0.6%	
3,960	4,164	204	4.9%	Depreciation	16,270	17,086	816	4.8%	
2,238	2,862	624	21.8%	Other Expense	9,942	11,378	1,436	12.6%	
211,180	207,470	(3,710)	-1.8%	Total Direct Expense	703,606	836,910	133,304	15.9%	
44,759	37,074	(7,685)	-20.7%	Allocation of Direct Admin Exp	167,916	144,119	(23,797)	-16.5%	
94,461	92,801	(1,660)	-1.8%	Overhead Allocation	313,156	374,350	61,194	16.3%	
350,400	337,345	(13,054)	-3.9%	Total Expenses	1,184,678	1,355,379	170,701	12.6%	
(221,635)	(175,449)	(46,186)	-26.3%	Net Income (Loss)	(599,972)	(768,397)	168,425	-21.9%	

Key Ratios									
\$ 194.31	\$ 171.52	\$ 22.79	13.3%	Gross Pt Revenue/Billable Visit	\$ 160.24	\$ 171.52	\$ (11.28)	-6.6%	
\$ 82.44	\$ 133.58	\$ (51.14)	-38.3%	Total Revenue/Billable Visit (excl Oth Rev)	\$ 92.53	\$ 133.58	\$ (41.05)	-30.7%	
\$ 135.20	\$ 171.18	\$ 35.98	21.0%	Direct Costs/Billable Visit	\$ 111.35	\$ 190.45	\$ 79.10	41.5%	
\$ 89.13	\$ 107.16	\$ 18.03	16.8%	Indirect Costs/Billable Visit	\$ 76.13	\$ 117.99	\$ 41.85	35.5%	
\$ 224.33	\$ 278.34	\$ 54.01	19.4%	Total Medical Cost/Billable Visit	\$ 187.48	\$ 308.44	\$ 120.96	39.2%	
\$ (141.89)	\$ (144.76)	\$ 2.87	-2.0%	Net Income(Loss)/Billable Visit	\$ (94.95)	\$ (174.86)	\$ 79.91	-45.7%	
40.1%	40.8%	0.7%	1.7%	Benefits as a % of Salaries	42.2%	42.4%	0.2%	0.5%	
44.7%	44.7%	0.0%	0.0%	Overhead % of Direct Exp	44.5%	44.7%	0.2%	0.5%	
\$ 287				Gross Patient AR (in 000s)					
\$ (89)				Less Reserves (in 000s)					
\$ 198				Net AR (in 000s)					
\$ 238				Wrap AR (in 000s)					
\$ 33.0				Gross AR Days					
\$ 274				Cash Receipts (in 000s)					

Payer Mix									
19.7%	16.5%	3.2%	19.4%	Medicare	17.9%	16.5%	1.3%	8.1%	
7.7%	9.0%	-1.3%	-14.5%	Medi-Cal	9.9%	9.0%	0.9%	9.8%	
66.8%	64.6%	2.1%	3.3%	Medi-Cal Managed Care	64.9%	64.6%	0.3%	0.4%	
1.2%	1.5%	-0.3%	-20.2%	Insurance	1.5%	1.5%	0.0%	-0.1%	
4.5%	8.3%	-3.7%	-45.0%	Self Pay / Indigent	5.8%	8.3%	-2.5%	-30.3%	
100.0%	100.0%	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%	

**Family Practice Clinic
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

292	229	63	27.5%	Total Visits
272	229	43	18.8%	Billable Visits
6.2	10.0	3.8	37.9%	Total FTEs
Patient Revenue				
19,272	11,907	7,364	61.8%	Medicare
1,501	1,110	392	35.3%	Medi-Cal Fee-for-Service
39,054	27,273	11,781	43.2%	Medi-Cal Managed Care
380	398	(18)	-4.6%	Insurance
605	692	(87)	-12.6%	Self Pay
0	30	(30)	-100.0%	Indigent
60,812	41,411	19,401	46.9%	Gross Patient Revenue
(23,072)	(5,812)	(17,260)	-297.0%	Contractual Adjustments
14,880	12,543	2,337	18.6%	Capitation Rev
52,621	48,142	4,479	9.3%	Net Patient Revenue
0	0	0		Other Revenue
52,621	48,142	4,479	9.3%	Total Revenue

Operating Expense				
32,506	47,068	14,562	30.9%	Salaries
17,406	19,133	1,727	9.0%	Benefits
49,912	66,201	16,289	24.6%	Total Salaries & Benefits
5,400	5,000	(400)	-8.0%	Professional Fees/Registry
4,179	4,843	664	13.7%	Supplies
5,958	6,125	167	2.7%	Purchased Services
226	347	121	34.9%	Depreciation
466	714	248	34.7%	Other Expense
66,141	83,230	17,089	20.5%	Total Direct Expense
8,968	7,385	(1,583)	-21.4%	Allocation of Direct Admin Exp
30,359	38,203	7,844	20.5%	Overhead Allocation
105,468	128,818	23,350	18.1%	Total Expenses
(52,847)	(80,676)	27,829	34.5%	Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var

1,626	1,625	1	27.5%	Total Visits
1,533	1,625	(92)	18.8%	Billable Visits
7.3	10.0	2.7	26.7%	Total FTEs
82,062	84,558	(2,496)	-3.0%	Medicare
11,632	7,880	3,752	47.6%	Medi-Cal Fee-for-Service
189,687	193,680	(3,993)	-2.1%	Medi-Cal Managed Care
1,771	2,829	(1,058)	-37.4%	Insurance
10,032	4,914	5,118	104.2%	Self Pay
0	216	(216)	-100.0%	Indigent
295,184	294,077	1,107	0.4%	Gross Patient Revenue
(249,678)	(41,274)	(208,404)	504.9%	Contractual Adjustments
88,146	89,074	(928)	-1.0%	Capitation Rev
133,653	341,877	(208,225)	-60.9%	Net Patient Revenue
0	0	0		Other Revenue
133,653	341,877	(208,225)	-60.9%	Total Revenue

117,902	172,797	54,895	31.8%	Salaries
92,754	73,827	(18,927)	-25.6%	Benefits
210,656	246,624	35,968	14.6%	Total Salaries & Benefits
54,093	20,000	(34,093)	-170.5%	Professional Fees/Registry
10,929	19,212	8,283	43.1%	Supplies
29,499	24,499	(5,000)	-20.4%	Purchased Services
905	1,386	481	34.7%	Depreciation
2,231	2,846	615	21.6%	Other Expense
308,312	314,567	6,255	2.0%	Total Direct Expense
48,953	56,934	7,981	14.0%	Allocation of Direct Admin Exp
133,185	145,194	12,009	8.3%	Overhead Allocation
490,451	516,695	26,245	5.1%	Total Expenses
(356,798)	(174,818)	(181,980)	104.1%	Net Income (Loss)

Key Ratios

\$ 223.57	\$ 180.83	\$ 42.74	23.6%	Gross Pt Revenue/Billable Visit	\$ 192.55	\$ 180.97	\$ 11.58	6.4%
\$ 193.46	\$ 210.23	\$ (16.77)	-8.0%	Total Revenue/Billable Visit (excl Oth Rev)	\$ 87.18	\$ 210.39	\$ (123.20)	-58.6%
\$ 243.17	\$ 363.45	\$ 120.28	33.1%	Direct Costs/Billable Visit	\$ 201.12	\$ 193.58	\$ (7.54)	-3.9%
\$ 144.58	\$ 199.07	\$ 54.49	27.4%	Indirect Costs/Billable Visit	\$ 118.81	\$ 124.39	\$ 5.58	4.5%
\$ 387.75	\$ 562.52	\$ 174.78	31.1%	Total Medical Cost/Billable Visit	\$ 319.93	\$ 317.97	\$ (1.96)	-0.6%
\$ (194.29)	\$ (352.30)	\$ 158.01	-44.9%	Net Income(Loss)/Billable Visit	\$ (232.74)	\$ (107.58)	\$ (125.16)	116.3%
53.5%	40.6%	-12.9%	-31.7%	Benefits as a % of Salaries	78.7%	42.7%	-35.9%	-84.1%
45.9%	45.9%	0.0%	0.0%	Overhead % of Direct Exp	43.2%	46.2%	3.0%	6.4%
\$ 88				Gross Patient AR (in 000s)				
\$ (24)				Less Reserves (in 000s)				
\$ 64				Net AR (in 000s)				
\$ 525				Wrap AR (in 000s)				
\$ 31.6				Gross AR Days				
\$ 40				Cash Receipts (in 000s)				

Payer Mix

31.7%	28.8%	2.9%	10.2%	Medicare	27.8%	28.8%	-1.0%	-3.3%
2.5%	2.7%	-0.2%	-7.9%	Medi-Cal	3.9%	2.7%	1.3%	47.1%
64.2%	65.9%	-1.6%	-2.5%	Medi-Cal Managed Care	64.3%	65.9%	-1.6%	-2.4%
0.6%	1.0%	-0.3%	-35.1%	Insurance	0.6%	1.0%	-0.4%	-37.6%
1.0%	1.7%	-0.7%	-43.0%	Self Pay / Indigent	3.4%	1.7%	1.7%	94.8%
100.0%	100.0%	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%

**Primary Medicine Clinic
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

2,680	2,239	441	19.7%	Total Visits
2,564	2,239	325	14.5%	Billable Visits
31.6	31.3	(0.3)	-1.0%	Total FTEs
Patient Revenue				
132,606	90,366	42,241	46.7%	Medicare
16,622	15,065	1,557	10.3%	Medi-Cal Fee-for-Service
279,386	220,184	59,202	26.9%	Medi-Cal Managed Care
5,804	4,052	1,752	43.2%	Insurance
7,473	9,763	(2,290)	-23.5%	Self Pay
0	463	(463)	-100.0%	Indigent
441,891	339,893	101,998	30.0%	Gross Patient Revenue
(235,093)	(161,575)	(73,518)	-45.5%	Contractual Adjustments
136,570	120,628	15,943	13.2%	Capitation Rev
343,369	298,946	44,423	14.9%	Net Patient Revenue
0	0	0		Other Revenue
343,369	298,946	44,423	14.9%	Total Revenue

Operating Expense				
171,062	245,937	74,875	30.4%	Salaries
86,011	75,162	(10,849)	-14.4%	Benefits
257,074	321,099	64,025	19.9%	Total Salaries & Benefits
63,428	10,000	(53,428)	-534.3%	Professional Fees/Registry
15,277	9,684	(5,593)	-57.8%	Supplies
13,227	4,126	(9,101)	-220.6%	Purchased Services
302	301	(1)	-0.3%	Depreciation
678	1,484	806	54.3%	Other Expense
349,987	346,694	(3,293)	-0.9%	Total Direct Expense
65,165	60,617	(4,548)	-7.5%	Allocation of Direct Admn Exp
119,486	118,361	(1,124)	-0.9%	Overhead Allocation
534,637	525,672	(8,965)	-1.7%	Total Expenses
(191,269)	(226,727)	35,458	15.6%	Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var

10,929	8,901	2,028	19.7%	Total Visits
10,553	8,901	1,652	14.5%	Billable Visits
32.1	31.3	(0.8)	-2.6%	Total FTEs
Patient Revenue				
462,085	359,240	102,845	28.6%	Medicare
59,676	59,890	(214)	-0.4%	Medi-Cal Fee-for-Service
1,038,855	875,321	163,534	18.7%	Medi-Cal Managed Care
21,923	16,107	5,816	36.1%	Insurance
35,419	38,812	(3,393)	-8.7%	Self Pay
0	1,840	(1,840)	-100.0%	Indigent
1,617,958	1,351,210	266,748	19.7%	Gross Patient Revenue
(1,102,014)	(642,328)	(459,686)	71.6%	Contractual Adjustments
586,724	479,543	107,181	22.4%	Capitation Rev
1,102,668	1,188,425	(85,757)	-7.2%	Net Patient Revenue
0	0	0		Other Revenue
1,102,668	1,188,425	(85,757)	-7.2%	Total Revenue

843,066	1,171,403	328,337	28.0%	Salaries
342,509	338,739	(3,770)	-1.1%	Benefits
1,185,576	1,510,142	324,566	21.5%	Total Salaries & Benefits
141,410	40,000	(101,410)	-253.5%	Professional Fees/Registry
40,702	40,400	(302)	-0.7%	Supplies
39,091	16,503	(22,588)	-136.9%	Purchased Services
1,208	1,207	(1)	0.0%	Depreciation
2,694	5,909	3,215	54.4%	Other Expense
1,410,680	1,614,161	203,481	12.6%	Total Direct Expense
268,319	258,458	(9,862)	-3.8%	Allocation of Direct Admn Exp
469,748	551,075	81,326	14.8%	Overhead Allocation
2,148,748	2,423,693	274,946	11.3%	Total Expenses
(1,046,080)	(1,235,269)	189,189	-15.3%	Net Income (Loss)

Key Ratios

\$ 172.34	\$ 151.81	\$ 20.54	13.5%	Gross Pt Revenue/Billable Visit
\$ 133.92	\$ 133.52	\$ 0.40	0.3%	Total Revenue/Billable Visit (excl Oth Rev)
\$ 136.50	\$ 154.84	\$ 18.34	11.8%	Direct Costs/Billable Visit
\$ 72.02	\$ 79.94	\$ 7.92	9.9%	Indirect Costs/Billable Visit
\$ 208.52	\$ 234.78	\$ 26.26	11.2%	Total Medical Cost/Billable Visit
\$ (74.60)	\$ (101.26)	\$ 26.66	-26.3%	Net Income(Loss)/Billable Visit
50.3%	30.6%	-19.7%	-64.5%	Benefits as a % of Salaries
34.1%	34.1%	0.0%	0.0%	Overhead % of Direct Exp
\$ 410				Gross Patient AR (in 000s)
\$ (132)				Less Reserves (in 000s)
\$ 278				Net AR (in 000s)
\$ 640				Wrap AR (in 000s)
\$ 29.2				Gross AR Days
\$ 352				Cash Receipts (in 000s)

\$ 153.32	\$ 151.80	\$ 1.51	1.0%	Gross Pt Revenue/Billable Visit
\$ 104.49	\$ 133.52	\$ (29.03)	-21.7%	Total Revenue/Billable Visit (excl Oth Rev)
\$ 133.68	\$ 181.35	\$ 47.67	26.3%	Direct Costs/Billable Visit
\$ 69.94	\$ 90.95	\$ 21.01	23.1%	Indirect Costs/Billable Visit
\$ 203.61	\$ 272.29	\$ 68.68	25.2%	Total Medical Cost/Billable Visit
\$ (99.13)	\$ (138.78)	\$ 39.65	-28.6%	Net Income(Loss)/Billable Visit
40.6%	28.9%	-11.7%	-40.5%	Benefits as a % of Salaries
33.3%	34.1%	0.8%	2.5%	Overhead % of Direct Exp

Payer Mix

30.0%	26.6%	3.4%	12.9%	Medicare
3.8%	4.4%	-0.7%	-15.1%	Medi-Cal
63.2%	64.8%	-1.6%	-2.4%	Medi-Cal Managed Care
1.3%	1.2%	0.1%	10.2%	Insurance
1.7%	3.0%	-1.3%	-43.8%	Self Pay / Indigent
100.0%	100.0%	0.0%	0.0%	Total

28.6%	26.6%	2.0%	7.4%	Medicare
3.7%	4.4%	-0.7%	-16.8%	Medi-Cal
64.2%	64.8%	-0.6%	-0.9%	Medi-Cal Managed Care
1.4%	1.2%	0.2%	13.7%	Insurance
2.2%	3.0%	-0.8%	-27.2%	Self Pay / Indigent
100.0%	100.0%	0.0%	0.0%	Total

**Healthy Beginnings - California St.
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

Year to Date			
Actual	Budget	Variance	% Var

866	766	100	13.1%	Total Visits	3,141	2,709	432	15.9%	
866	766	100	13.1%	Billable Visits	3,141	2,709	432	15.9%	
13.1	14.0	0.9	6.3%	Total FTEs	12.7	14.0	1.3	9.5%	
Patient Revenue									
4,708	1,442	3,266	226.5%	Medicare	16,907	5,100	11,807	231.5%	
62,251	52,782	9,470	17.9%	Medi-Cal Fee-for-Service	221,990	186,675	35,315	18.9%	
132,568	103,646	28,922	27.9%	Medi-Cal Managed Care	434,470	366,569	67,901	18.5%	
2,775	1,055	1,720	163.0%	Insurance	7,532	3,732	3,800	101.8%	
2,070	648	1,422	219.5%	Self Pay	5,169	2,292	2,877	125.5%	
0	0	0		Indigent	0	0	0		
204,372	159,573	44,799	28.1%	Gross Patient Revenue	686,068	564,368	121,700	21.6%	
(69,813)	(68,474)	(1,339)	-2.0%	Contractual Adjustments	(257,109)	(242,167)	(14,942)	6.2%	
44,131	45,073	(942)	-2.1%	Capitation Rev	169,313	159,411	9,902	6.2%	
178,690	136,172	42,518	31.2%	Net Patient Revenue	598,272	481,612	116,660	24.2%	
0	0	0		Other Revenue	0	0	0		
178,690	136,172	42,518	31.2%	Total Revenue	598,272	481,612	116,660	24.2%	

Operating Expense									
88,449	113,283	24,834	21.9%	Salaries	308,626	379,556	70,930	18.7%	
51,414	34,631	(16,783)	-48.5%	Benefits	157,501	137,001	(20,500)	-15.0%	
139,863	147,914	8,051	5.4%	Total Salaries & Benefits	466,128	516,557	50,429	9.8%	
0	5,000	5,000	100.0%	Professional Fees/Registry	0	20,000	20,000	100.0%	
10,693	8,256	(2,437)	-29.5%	Supplies	28,584	33,093	4,509	13.6%	
16,480	16,284	(196)	-1.2%	Purchased Services	80,590	65,036	(15,554)	-23.9%	
360	455	95	20.9%	Depreciation	1,441	1,820	379	20.8%	
1,051	1,445	384	26.6%	Other Expense	5,488	5,746	258	4.5%	
168,456	179,354	10,898	6.1%	Total Direct Expense	582,231	642,252	60,021	9.3%	
30,138	28,458	(1,680)	-5.9%	Allocation of Direct Admin Exp	113,776	108,705	(5,071)	-4.7%	
70,331	74,880	4,550	6.1%	Overhead Allocation	241,668	268,140	26,472	9.9%	
268,925	282,693	13,767	4.9%	Total Expenses	937,675	1,019,097	81,422	8.0%	
(90,235)	(146,521)	56,285	38.4%	Net Income (Loss)	(339,403)	(537,485)	198,082	-36.9%	

Key Ratios									
\$ 236.00	\$ 208.32	\$ 27.68	13.3%	Gross Pt Revenue/Billable Visit	\$ 218.42	\$ 208.33	\$ 10.09	4.8%	
\$ 206.34	\$ 177.77	\$ 28.57	16.1%	Total Revenue/Billable Visit (excl Oth Rev)	\$ 190.47	\$ 177.78	\$ 12.69	7.1%	
\$ 194.52	\$ 234.14	\$ 39.62	16.9%	Direct Costs/Billable Visit	\$ 185.36	\$ 237.08	\$ 51.72	21.8%	
\$ 116.01	\$ 134.91	\$ 18.89	14.0%	Indirect Costs/Billable Visit	\$ 113.16	\$ 139.11	\$ 25.95	18.7%	
\$ 310.54	\$ 369.05	\$ 58.51	15.9%	Total Medical Cost/Billable Visit	\$ 298.53	\$ 376.19	\$ 77.66	20.6%	
\$ (104.20)	\$ (191.28)	\$ 87.08	-45.5%	Net Income(Loss)/Billable Visit	\$ (108.06)	\$ (198.41)	\$ 90.35	-45.5%	
58.1%	30.6%	-27.6%	-90.1%	Benefits as a % of Salaries	51.0%	36.1%	-14.9%	-41.4%	
41.8%	41.8%	0.0%	0.0%	Overhead % of Direct Exp	41.5%	41.8%	0.2%	0.6%	
\$ 233				Gross Patient AR (in 000s)					
\$ (55)				Less Reserves (in 000s)					
\$ 177				Net AR (in 000s)					
\$ 125				Wrap AR (in 000s)					
\$ 38.6				Gross AR Days					
\$ 142				Cash Receipts (in 000s)					

Payer Mix									
2.3%	0.9%	1.4%	154.9%	Medicare	2.5%	0.9%	1.6%	172.7%	
30.5%	33.1%	-2.6%	-7.9%	Medi-Cal	32.4%	33.1%	-0.7%	-2.2%	
64.9%	65.0%	-0.1%	-0.1%	Medi-Cal Managed Care	63.3%	65.0%	-1.6%	-2.5%	
1.4%	0.7%	0.7%	105.3%	Insurance	1.1%	0.7%	0.4%	66.0%	
1.0%	0.4%	0.6%	149.4%	Self Pay / Indigent	0.8%	0.4%	0.3%	85.5%	
100.0%	100.0%	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%	

**Healthy Beginnings - French Camp
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

933	838	95	11.3%	Total Visits
933	838	95	11.3%	Billable Visits
13.1	13.8	0.7	5.1%	Total FTEs
Patient Revenue				
4,459	4,845	(386)	-8.0%	Medicare
37,511	36,688	823	2.2%	Medi-Cal Fee-for-Service
120,286	97,389	22,896	23.5%	Medi-Cal Managed Care
638	1,948	(1,310)	-67.3%	Insurance
1,764	507	1,257	247.8%	Self Pay
0	0	0		Indigent
164,657	141,377	23,280	16.5%	Gross Patient Revenue
(64,433)	1,903	(66,336)	-3485.9%	Contractual Adjustments
47,545	50,788	(3,243)	-6.4%	Capitation Rev
147,769	194,068	(46,299)	-23.9%	Net Patient Revenue
0	0	0		Other Revenue
147,769	194,068	(46,299)	-23.9%	Total Revenue

Operating Expense				
62,238	115,214	52,976	46.0%	Salaries
42,770	51,558	8,788	17.0%	Benefits
105,008	166,772	61,764	37.0%	Total Salaries & Benefits
(1,700)	8,533	10,233	119.9%	Professional Fees/Registry
12,416	15,280	2,864	18.7%	Supplies
9,063	16,297	7,234	44.4%	Purchased Services
2,701	2,701	0	0.0%	Depreciation
685	1,122	437	39.0%	Other Expense
128,172	210,705	82,533	39.2%	Total Direct Expense
24,282	25,213	932	3.7%	Allocation of Direct Admin Exp
53,512	87,969	34,458	39.2%	Overhead Allocation
205,965	323,888	117,923	36.4%	Total Expenses
(58,197)	(129,820)	71,623	55.2%	Net Income (Loss)

Year to Date			
Actual	Budget	Variance	% Var

3,368	2,567	801	31.2%	Total Visits
3,368	2,567	801	31.2%	Billable Visits
12.0	13.8	1.7	12.5%	Total FTEs
Patient Revenue				
15,285	14,840	445	3.0%	Medicare
155,162	112,366	42,796	38.1%	Medi-Cal Fee-for-Service
420,148	298,282	121,866	40.9%	Medi-Cal Managed Care
15,790	5,967	9,823	164.6%	Insurance
9,191	1,553	7,638	491.8%	Self Pay
0	0	0		Indigent
615,575	433,008	182,568	42.2%	Gross Patient Revenue
(179,553)	5,827	(185,380)	-3181.4%	Contractual Adjustments
181,330	155,552	25,778	16.6%	Capitation Rev
617,352	594,387	22,966	3.9%	Net Patient Revenue
0	0	0		Other Revenue
617,352	594,387	22,966	3.9%	Total Revenue

281,930	393,696	111,766	28.4%	Salaries
157,556	191,987	34,431	17.9%	Benefits
439,485	585,683	146,198	25.0%	Total Salaries & Benefits
42,068	34,133	(7,935)	-23.2%	Professional Fees/Registry
50,954	54,446	3,492	6.4%	Supplies
63,863	65,064	1,201	1.8%	Purchased Services
10,803	10,802	(1)	0.0%	Depreciation
2,966	4,461	1,495	33.5%	Other Expense
610,139	754,589	144,450	19.1%	Total Direct Expense
102,086	81,945	(20,141)	-24.6%	Allocation of Direct Admin Exp
248,740	315,041	66,301	21.0%	Overhead Allocation
960,966	1,151,575	190,609	16.6%	Total Expenses
(343,613)	(557,188)	213,575	-38.3%	Net Income (Loss)

Key Ratios

\$ 176.48	\$ 168.71	\$ 7.77	4.6%	Gross Pt Revenue/Billable Visit	\$ 182.77	\$ 168.68	\$ 14.09	8.4%
\$ 158.38	\$ 231.58	\$ (73.20)	-31.6%	Total Revenue/Billable Visit (excl Oth Rev)	\$ 183.30	\$ 231.55	\$ (48.25)	-20.8%
\$ 137.38	\$ 251.44	\$ 114.06	45.4%	Direct Costs/Billable Visit	\$ 181.16	\$ 293.96	\$ 112.80	38.4%
\$ 83.38	\$ 135.06	\$ 51.68	38.3%	Indirect Costs/Billable Visit	\$ 104.16	\$ 154.65	\$ 50.49	32.6%
\$ 220.76	\$ 386.50	\$ 165.75	42.9%	Total Medical Cost/Billable Visit	\$ 285.32	\$ 448.61	\$ 163.28	36.4%
\$ (62.38)	\$ (154.92)	\$ 92.54	-59.7%	Net Income(Loss)/Billable Visit	\$ (102.02)	\$ (217.06)	\$ 115.04	-53.0%
68.7%	44.7%	-24.0%	-53.6%	Benefits as a % of Salaries	55.9%	48.8%	-7.1%	-14.6%
41.8%	41.8%	0.0%	0.0%	Overhead % of Direct Exp	40.8%	41.8%	1.0%	2.4%
\$ 222				Gross Patient AR (in 000s)				
\$ (52)				Less Reserves (in 000s)				
\$ 171				Net AR (in 000s)				
\$ 115				Wrap AR (in 000s)				
\$ 44.2				Gross AR Days				
\$ 137				Cash Receipts (in 000s)				

Payer Mix

2.7%	3.4%	-0.7%	-21.0%	Medicare	2.5%	3.4%	-0.9%	-27.5%
22.8%	26.0%	-3.2%	-12.2%	Medi-Cal	25.2%	26.0%	-0.7%	-2.9%
73.1%	68.9%	4.2%	6.0%	Medi-Cal Managed Care	68.3%	68.9%	-0.6%	-0.9%
0.4%	1.4%	-1.0%	-71.9%	Insurance	2.6%	1.4%	1.2%	86.1%
1.1%	0.4%	0.7%	198.7%	Self Pay / Indigent	1.5%	0.4%	1.1%	316.3%
100.0%	100.0%	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%

**SJCC Hazelton Clinic
Income Statement
October 31, 2017**

Current Month				Year to Date			
Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var
643	476	167	35.1%	2,832	1,682	1,150	68.4%
349	476	(127)	-26.7%	1,539	1,682	(143)	-8.5%
3.4	5.0	1.6	32.4%	3.6	5.0	1.4	28.4%
Patient Revenue				Patient Revenue			
2,419	24,508	(22,089)	-90.1%	8,950	86,582	(77,632)	-89.7%
21,946	2,284	19,662	861.0%	101,292	8,068	93,224	1155.4%
20,535	56,136	(35,601)	-63.4%	108,775	198,314	(89,538)	-45.1%
2,260	820	1,440	175.6%	12,476	2,897	9,578	330.6%
3,203	1,424	1,779	124.9%	16,006	5,032	10,974	218.1%
0	63	(63)	-100.0%	0	221	(221)	-100.0%
50,363	85,235	(34,872)	-40.9%	247,499	301,114	(53,615)	-17.8%
(171,891)	15,355	(187,246)	-1219.4%	(26,084)	54,244	(80,328)	-148.1%
32,767	29,108	3,659	12.6%	152,066	102,831	49,235	47.9%
(88,761)	129,698	(218,459)	-168.4%	373,481	458,189	(84,707)	-18.5%
0	0	0		0	0	0	
(88,761)	129,698	(218,459)	-168.4%	373,481	458,189	(84,707)	-18.5%
Operating Expense				Operating Expense			
5,739	21,554	15,815	73.4%	19,654	85,965	66,311	77.1%
2,327	16,342	14,015	85.8%	7,864	65,867	58,003	88.1%
8,066	37,896	29,830	78.7%	27,518	151,832	124,314	81.9%
23,161	0	(23,161)		94,446	0	(94,446)	
5,652	12,301	6,649	54.1%	13,335	48,820	35,485	72.7%
120,225	123,225	3,000	2.4%	459,542	488,980	29,438	6.0%
0	0	0		0	0	0	
138	3,570	3,432	96.1%	861	14,173	13,312	93.9%
157,241	176,992	19,751	11.2%	595,703	703,805	108,102	15.4%
7,427	15,201	7,774	51.1%	41,045	58,127	17,082	29.4%
66,969	75,381	8,412	11.2%	244,735	299,751	55,016	18.4%
231,637	267,574	35,937	13.4%	881,482	1,061,682	180,200	17.0%
(320,398)	(137,876)	(182,522)	-132.4%	(508,001)	(603,494)	95,492	-15.8%
Key Ratios				Key Ratios			
\$ 144.31	\$ 179.07	\$ (34.76)	-19.4%	\$ 160.82	\$ 179.02	\$ (18.20)	-10.2%
\$ (254.33)	\$ 272.47	\$ (526.80)	-193.3%	\$ 242.68	\$ 272.41	\$ (29.73)	-10.9%
\$ 450.55	\$ 371.83	\$ (78.72)	-21.2%	\$ 387.07	\$ 418.43	\$ 31.36	7.5%
\$ 213.17	\$ 190.30	\$ (22.87)	-12.0%	\$ 185.69	\$ 212.77	\$ 27.08	12.7%
\$ 663.72	\$ 562.13	\$ (101.59)	-18.1%	\$ 572.76	\$ 631.20	\$ 58.44	9.3%
\$ (918.05)	\$ (289.66)	\$ (628.39)	216.9%	\$ (330.09)	\$ (358.80)	\$ 28.71	-8.0%
40.5%	75.8%	35.3%	46.5%	40.0%	76.6%	36.6%	47.8%
42.6%	42.6%	0.0%	0.0%	41.1%	42.6%	1.5%	3.5%
\$ 281							
\$ (70)							
\$ 211							
\$ 132							
\$ 151.5							
\$ 36							
Payer Mix				Payer Mix			
4.8%	28.8%	-24.0%	-83.3%	3.6%	28.8%	-25.1%	-87.4%
43.6%	2.7%	40.9%	1526.4%	40.9%	2.7%	38.2%	1427.4%
40.8%	65.9%	-25.1%	-38.1%	43.9%	65.9%	-21.9%	-33.3%
4.5%	1.0%	3.5%	366.4%	5.0%	1.0%	4.1%	423.9%
6.4%	1.7%	4.6%	264.5%	6.5%	1.7%	4.7%	270.7%
100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%

**SJCC Manteca Clinic
Income Statement
October 31, 2017**

Current Month			
Actual	Budget	Variance	% Var

612	378	234	61.9%	Total Visits
584	378	206	54.5%	Billable Visits
9.1	11.0	1.9	17.6%	Total FTEs
Patient Revenue				
7,844	9,105	(1,261)	-13.9%	Medicare
17,091	7,596	9,495	125.0%	Medi-Cal Fee-for-Service
84,448	50,782	33,666	66.3%	Medi-Cal Managed Care
1,751	1,185	566	47.7%	Insurance
7,112	862	6,250	724.8%	Self Pay
0	21	(21)	-100.0%	Indigent
118,246	69,552	48,694	70.0%	Patient Revenue
(105,306)	(8,470)	(96,836)	-1143.3%	Contractual Adjustments
31,187	22,953	8,234	35.9%	Physician Capitation
44,127	84,035	(39,908)	-47.5%	Net Patient Revenue
0	0	0		Other Revenue
44,127	84,035	(39,908)	-47.5%	Total Revenue

Operating Expense				
53,396	57,750	4,354	7.5%	Salaries
27,403	39,139	11,736	30.0%	Benefits
80,799	96,889	16,090	16.6%	Total Salaries & Benefits
13,487	0	(13,487)		Professional Fees/Registry
30,439	7,417	(23,022)	-310.4%	Supplies
5,086	1,666	(3,420)	-205.3%	Purchased Services
17,508	0	(17,508)		Depreciation
19,762	1,766	(17,996)	-1019.0%	Other Expense
167,080	107,738	(59,342)	-55.1%	Total Direct Expense
17,438	12,404	(5,034)	-40.6%	Allocation of Direct Adm'n Exp
67,734	43,677	(24,057)	-55.1%	Overhead Allocation
252,252	163,819	(88,433)	-54.0%	Total Expenses
(208,125)	(79,784)	(128,341)	-160.9%	Net Income (Loss)

Key Ratios				
\$ 202.48	\$ 184.00	\$ 18.48	10.0%	Gross Pt Revenue/Billable Visit
\$ 75.56	\$ 222.31	\$ (146.75)	-66.0%	Total Revenue/Billable Visit (excl Oth Rev)
\$ 286.10	\$ 285.02	\$ (1.08)	-0.4%	Direct Costs/Billable Visit
\$ 145.84	\$ 148.36	\$ 2.52	1.7%	Indirect Costs/Billable Visit
\$ 431.94	\$ 433.38	\$ 1.44	0.3%	Total Medical Cost/Billable Visit
\$ (356.38)	\$ (211.07)	\$ (145.31)	68.8%	Net Income(Loss)/Billable Visit
51.3%	67.8%	16.5%	24.3%	Benefits as a % of Salaries
40.5%	40.5%	0.0%	0.0%	Overhead % of Direct Exp
\$ 58				Gross Patient AR (in 000s)
\$ (15)				Less Reserves (in 000s)
\$ 43				Net AR (in 000s)
\$ 51				Wrap AR (in 000s)
\$ 5.5				Gross AR Days
\$ 34				Cash Receipts (in 000s)

Payer Mix				
6.6%	13.1%	-6.5%	-49.3%	Medicare
14.5%	10.9%	3.5%	32.3%	Medi-Cal
71.4%	73.0%	-1.6%	-2.2%	Medi-Cal Managed Care
1.5%	1.7%	-0.2%	-13.1%	Insurance
6.0%	1.3%	4.7%	373.4%	Self Pay / Indigent
100.0%	100.0%	0.0%	0.0%	

Year to Date			
Actual	Budget	Variance	% Var

791	1,369	(578)	-42.2%	Total Visits
760	1,369	(609)	-44.5%	Billable Visits
4.1	11.0	6.9	63.2%	Total FTEs
Patient Revenue				
9,917	32,976	(23,059)	-69.9%	Medicare
20,790	27,511	(6,721)	-24.4%	Medi-Cal Fee-for-Service
102,666	183,916	(81,250)	-44.2%	Medi-Cal Managed Care
2,441	4,293	(1,852)	-43.1%	Insurance
7,815	3,122	4,693	150.3%	Self Pay
0	78	(78)	-100.0%	Indigent
143,629	251,896	(108,267)	-43.0%	Patient Revenue
(151,524)	(30,678)	(120,846)	393.9%	Contractual Adjustments
41,473	83,129	(41,656)	-50.1%	Physician Capitation
33,579	304,347	(270,768)	-89.0%	Net Patient Revenue
0	0	0		Other Revenue
33,579	304,347	(270,768)	-89.0%	Total Revenue

Operating Expense				
71,340	230,030	158,690	69.0%	Salaries
43,003	156,151	113,148	72.5%	Benefits
114,343	386,181	271,838	70.4%	Total Salaries & Benefits
13,487	0	(13,487)		Professional Fees/Registry
141,845	29,669	(112,176)	-378.1%	Supplies
5,086	6,666	1,580	23.7%	Purchased Services
17,508	0	(17,508)		Depreciation
22,653	7,065	(15,588)	-220.6%	Other Expense
314,922	429,581	114,659	26.7%	Total Direct Expense
23,819	48,700	24,881	51.1%	Allocation of Direct Adm'n Exp
127,669	174,152	46,483	26.7%	Overhead Allocation
466,410	652,433	186,023	28.5%	Total Expenses
(432,832)	(348,086)	(84,746)	24.3%	Net Income (Loss)

\$ 188.99	\$ 184.00	\$ 4.99	2.7%	Gross Pt Revenue/Billable Visit
\$ 44.18	\$ 222.31	\$ (178.13)	-80.1%	Total Revenue/Billable Visit (excl Oth Rev)
\$ 414.37	\$ 313.79	\$ (100.58)	-32.1%	Direct Costs/Billable Visit
\$ 199.33	\$ 162.78	\$ (36.54)	-22.4%	Indirect Costs/Billable Visit
\$ 613.70	\$ 476.58	\$ (137.12)	-28.8%	Total Medical Cost/Billable Visit
\$ (569.52)	\$ (254.26)	\$ (315.25)	124.0%	Net Income(Loss)/Billable Visit
60.3%	67.9%	7.6%	11.2%	Benefits as a % of Salaries
40.5%	40.5%	0.0%	0.0%	Overhead % of Direct Exp
				Gross Patient AR (in 000s)
				Less Reserves (in 000s)
				Net AR (in 000s)
				Wrap AR (in 000s)
				Gross AR Days
				Cash Receipts (in 000s)
6.9%	13.1%	-6.2%	-47.3%	Medicare
14.5%	10.9%	3.6%	32.5%	Medi-Cal
71.5%	73.0%	-1.5%	-2.1%	Medi-Cal Managed Care
1.7%	1.7%	0.0%	-0.3%	Insurance
5.4%	1.3%	4.2%	328.3%	Self Pay / Indigent
100.0%	100.0%	0.0%	0.0%	

**FQ Administration
Income Statement
October 31, 2017**

Current Month					Year to Date			
Actual	Budget	Variance	% Var		Actual	Budget	Variance	% Var
4.5	6.2	1.7	26.8%	Total FTEs	4.7	6.2	2	24.4%
				Revenue				
0	0	0		Medicare	0	0	0	
0	0	0		Medi-Cal Fee-for-Service	0	0	0	
0	0	0		Medi-Cal Managed Care	0	0	0	
0	0	0		Insurance	0	0	0	
0	0	0		Self Pay	0	0	0	
0	0	0		Indigent	0	0	0	
0	0	0		Total Patient Revenue	0	0	0	
0	0	0		(Deductions) from Revenue	0	0	0	
0	0	0		Other Allowances	0	0	0	
0	0	0		Net Revenue	0	0	0	
0	0	0		Other Revenue	0	0	0	
0	0	0		Total Revenue	0	0	0	
				Operating Expense				
59,742	49,287	(10,455)	-21.2%	Salaries	223,725	195,484	(28,241)	-14.4%
22,526	35,688	13,162	36.9%	Benefits	105,863	130,006	24,143	18.6%
82,268	84,975	2,707	3.2%	Total Salaries & Benefits	329,588	325,490	(4,098)	-1.3%
54,053	45,500	(8,553)	-18.8%	Professional Fees/Registry	232,531	182,000	(50,531)	-27.8%
1,191	317	(874)	-275.6%	Supplies	11,793	1,268	(10,525)	-830.1%
116,843	122,803	5,960	4.9%	Purchased Services	434,469	491,212	56,743	11.6%
3,257	3,257	0	0.0%	Depreciation	13,028	13,028	0	0.0%
174	2,625	2,451	93.4%	Other Expense	1,466	10,500	9,034	86.0%
257,786	259,477	1,691	0.7%	Total Direct Expense	1,022,875	1,023,498	623	0.1%
0	0	0		Overhead Allocation	0	0	0	
257,786	259,477	1,691	0.7%	Total Expenses	1,022,875	1,023,498	623	0.1%
(257,786)	(259,477)	1,691	-0.7%	Net Income (Loss)	(1,022,875)	(1,023,498)	623	-0.1%

San Joaquin County Clinics
Accounts Receivable Aging
7/31/16-10/31/17

Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR	Total AR
7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017			
\$4,326,201	\$3,994,988	\$3,985,559	\$3,800,548	\$3,525,377	\$3,345,593	\$3,199,585	\$2,877,383	\$2,806,290	\$2,588,398	1,981,777	\$1,980,401	\$1,869,944	\$1,868,918	\$1,965,498	\$2,059,566			
\$1,822,091	\$1,291,058	\$1,490,858	\$992,544	\$683,992	\$584,458	\$478,870	\$418,138	\$379,223	\$329,616	\$289,516	\$289,516	\$289,516	\$289,516	\$289,516	\$289,516			
\$765,729	\$811,225	\$772,855	\$419,096	\$354,669	\$313,110	\$254,669	\$214,329	\$204,628	\$180,421	\$169,692	\$169,692	\$169,692	\$169,692	\$169,692	\$169,692			
\$551,579	\$630,344	\$460,221	\$205,096	\$172,222	\$116,500	\$127,794	\$184,046	\$239,668	\$202,421	\$180,421	\$180,421	\$180,421	\$180,421	\$180,421	\$180,421			
\$260,125	\$265,144	\$260,552	\$159,096	\$127,794	\$116,500	\$127,794	\$184,046	\$239,668	\$202,421	\$180,421	\$180,421	\$180,421	\$180,421	\$180,421	\$180,421			
\$926,188	\$1,007,217	\$1,011,767	\$1,595,821	\$1,481,825	\$1,488,160	\$1,448,390	\$1,328,438	\$1,339,060	\$1,405,023	\$1,102,226	\$1,160,799	\$1,127,742	\$1,079,065	\$1,210,971	\$1,271,692			
\$0																		

C-5C 81-120 121-180 181-355 365-CR/2

Revenue Cycle KPI
 SJCC only
 October 2017 end of month

KEY PERFORMANCE INDICATORS

	Target	07/31/17	08/31/17	09/30/17	10/31/17
SJCC Business Office					
Cash Collections	Actual	\$1,118,566	\$971,169	\$880,576	\$851,691
Gross AR		\$1,863,944	\$1,868,918	\$1,965,498	\$2,059,556
Gross AR Days (90 day average)	66.5	39.7	37.9	40.9	39.3
Average Daily Revenue (90 day average)		\$46,892	\$49,259	\$48,042	\$52,449
Wrap AR		\$1,699,236	\$1,760,791	\$1,826,283	\$2,143,772
AR over 90 Days		\$746,197	\$769,853	\$754,527	\$787,874
% of AR over 90 Days	40%	40%	42%	38%	38%
AR over 120 Days		\$628,688	\$681,369	\$625,522	\$689,487
% of AR over 120 Days	34%	34%	36%	32%	33%
AR over 180 Days		\$481,911	\$512,131	\$444,933	\$440,400
% of AR over 180 Days	26%	26%	27%	23%	21%
AR over 365 Days		\$69,794	\$88,016	\$47,725	\$56,664
% of AR over 365 Days	4%	4%	4%	2%	3%
New Bad Debt Assignments		\$21,351	\$3,234	\$3,035	\$3,155
Bad Debt Amount as a % of Gross Revenue	1%	1%	0%	0%	0%
Bad Debt Cash Receipts		\$0	\$5,960	\$5,989	\$2,176
Credit Balance Total		\$18,564	\$17,932	\$19,931	\$21,700
Credit Balances over 60 days		\$17,091	\$15,398	\$17,181	\$19,378
Credit Balances over 180 days		\$12,302	\$12,534	\$13,063	\$13,459
Unlocked Visits Report for All Doctors at all Locations as of e.o.m., eff. 10/1/2015		547	786	299	493
Total Number of claims for month		11,456	14,202	13,814	13,961
Total Number of clean claims for month		11,122	13,959	13,493	13,655
Total number of error claims for month		334	243	321	306
Clean Claims from ClaimRemedi	>85%	97%	98%	98%	98%

Revenue Cycle KPI
SJCC only
October 2017 end of month

We saw an increase of AR in October of about \$94K which resulted in an increase of 2 AR days. Our total AR at the end of October was just over \$2M. AR was impacted in October by having to hold claims from October 1st through October 24th for Medi-Cal FFS, CHDP Medi-Cal, and wrap claims. We had to hold claims as we went through a system upgrade so eCW would be compliant with the new Medi-Cal code conversion that went into place on October 1st. This code conversion changed the way we had to bill any claim that is paid by Medi-Cal including CHDP and wraps. Our system upgrade was successful and on October 9th we sent out a test file to Medi-Cal with the new billing requirements. As we waited for this test file to pay all claims to Medi-Cal remained on hold. On October 24th we saw payments from our test file claims and all our claims holding were billed out from October 24th-October 26th. AR was also impacted by the fact that we are still waiting on credentialing from Medi-Cal for Public Health as well as credentialing from Medicare and Medi-Cal for the new Manteca clinic. So as of the end of October we are still holding claims for Public Health and Manteca pending enrollment from the payers. As these claims hold they continue to age which is a factor as to why we are seeing increases to our accounts over 90 days old, over 120 days old, and over 180 days old.

SJCC
 Summary of Unlocked and Unclaimed Accounts
 As of 10/31/17

Clinic	Total	Oct	Sep	Aug	Jul	Jun	May	Apr	Mar	Feb	Jan
Children's Health Services	35	33		-	-	-	-	-	-	-	2
Family Medicine Clinic	316	311	3	2	-	-	-	-	-	-	-
Family Practice Clinic	19	19	-	-	-	-	-	-	-	-	-
Primary Medicine Clinic	51	35	16	-	-	-	-	-	-	-	-
Healthy Beginnings - CA	12	12	-	-	-	-	-	-	-	-	-
Healthy Beginnings - FC	66	66	-	-	-	-	-	-	-	-	-
Hazelton	16	15	1	-	-	-	-	-	-	-	-
Manteca	10	10	-	-	-	-	-	-	-	-	-
Clinic Totals by Month	525	501	20	2	-	-	-	-	-	-	2

FQ Clinic Audit by HIM
Audit Results as of 11/02/2017
Service Dates: 10/1/2017 - 10/31/2017

CLINIC	PHYSICIAN	RENDERING PHYSICIAN	ACCT. #	DOS	CODE REVISION	Successfully Coded First Sample	After 2nd Audit-Needs Further Education *
PRIMARY MEDICINE CLINIC	Megha Goyal		587532	10/2/2017		Y	
PRIMARY MEDICINE CLINIC	Gregory Baumgarten	Satlinder Singh	58517	10/2/2017		Y	
PRIMARY MEDICINE CLINIC	Palvasha Shah	Sangita Batish	586415	10/2/2017		Y	
PRIMARY MEDICINE CLINIC	Larry Miller	Bhanu Wunnava	586457	10/3/2017		Y	
PRIMARY MEDICINE CLINIC	Richard Slarve		586971	10/4/2017	99214 to 99213	N	Y
FAMILY MEDICINE CLINIC	Lorna Nisperos	Farhan Fadoo	586285	10/2/2017		Y	
FAMILY MEDICINE CLINIC	Jackline Grace	Asma Jafri	587623	10/3/2017		Y	
FAMILY MEDICINE CLINIC	Dherain Patel	Jerry Fessler	587563	10/3/2017		Y	
FAMILY MEDICINE CLINIC	Ramonda Bahman	Eric Chapa	587862	10/5/2017		Y	
FAMILY MEDICINE CLINIC	Michelle Rowe		587922	10/5/2017		Y	
CHILDRENS HEALTH SERVICES	Neha Vashishtha		587582	10/3/2017		Y	
CHILDRENS HEALTH SERVICES	Ashish Loomba		587666	10/4/2017		Y	
CHILDRENS HEALTH SERVICES	Imeline Troncales		587942	10/5/2017		Y	
CHILDRENS HEALTH SERVICES	Toni Moody		587864	10/5/2017		Y	
CHILDRENS HEALTH SERVICES	Mamta Jain		588632	10/5/2017		Y	
HEALTHY BEGINNINGS CA ST	Whole Clinic Education						
HEALTHY BEGINNINGS FCAMP	Mary Jane Bovo	Benny Roadgers	585531	10/2/2017		Y	
HEALTHY BEGINNINGS FCAMP	Catherine Davis	Lloyd Lee	587586	10/3/2017		Y	
HEALTHY BEGINNINGS FCAMP	Sabhrop Biring		588967	10/6/2017		Y	
FAMILY PRACTICE CA ST	Regina Burgas	Farhan Fadoo	586849	10/2/2017	99214 to 99213	N	N
HAZELTON CLINIC	Nancy Heffernan	Farhan Fadoo	585768	10/2/2017		Y	
MANTECA	Colby Morton	Farhan Fadoo	587686	10/4/2017		Y	
MANTECA	Patara Rojanavongse		587881	12/20/1902		Y	
1st Review Successful							20
After 1st Review & addtl tests, no further Educ Required							1
Further Education Required							1
Total							22

Footnotes:

*If there were any code changes required base on the Initial Providers coding, 3 more accounts were selected for this Physician. If two or more errors occurred on the subsequent review, further education was indicated as being needed.

