

**Pine Eagle Clinic**  
**Comparative Income/Budget Statement**  
For the Twelve Months Ending December 31, 2016

	Current Month This Year	Current Month Budget	Current Month Last Year	Year to Date This Year	Current YTD Budget	Year to Date Last Year
<b>Operating Revenues</b>						
Gross Charges	\$ 155.36	17,248.87	\$ 0.00	\$ 6,413.52	206,986.00	\$ 0.00
Gross Charges-Self Pay	0.00	0.00	343.90	1,138.85	0.00	6,009.70
Gross Charges-Private Ins	12,145.24	0.00	8,239.22	133,719.73	0.00	106,805.25
Gross Charges-Medicare	9,605.55	0.00	8,999.95	105,273.65	0.00	115,819.51
Gross Charges-Medicaid	271.70	0.00	0.00	4,334.94	0.00	21,734.56
Gross Charges-MC Advantage	0.00	0.00	0.00	0.00	0.00	3,046.92
Gross Charges-MC Part B	0.00	0.00	0.00	161.20	0.00	407.28
Gross Charges-VA/TriCare/Champ	0.00	0.00	0.00	0.00	0.00	2,665.15
Gross Charges-Other	0.00	0.00	0.00	0.00	0.00	604.35
<b>Gross Patient Revenue</b>	<b>22,177.85</b>	<b>17,248.87</b>	<b>17,583.07</b>	<b>251,041.89</b>	<b>206,986.00</b>	<b>257,092.72</b>
<b>Adjustments &amp; Allowances</b>						
Insurance Refunds	0.00	0.00	0.00	0.00	0.00	(63.36)
Self Pay-Sliding Fee Adj	30.00	0.00	(98.31)	(6,580.77)	0.00	(1,442.60)
Private Ins Contractual Adj	(14,413.44)	0.00	(4,291.74)	(51,295.06)	0.00	(20,479.24)
Medicare Contract Adjustment	(7,480.93)	0.00	(5,024.78)	(44,458.91)	0.00	(40,653.57)
MCB Adj	0.00	0.00	0.00	(122.22)	0.00	(251.05)
Medicare Contractual Allowance	0.00	0.00	0.00	0.00	0.00	5,280.00
Medicaid Contractual Allowance	1,578.00	0.00	0.00	13,374.35	0.00	12,054.32
Medicaid Contract Adj	(42.84)	0.00	0.00	(1,260.13)	0.00	(13,106.56)
Other Discounts/Adjustments	0.00	0.00	0.00	(258.97)	0.00	(3,859.72)
<b>Total Adjustments &amp; Allowances</b>	<b>(20,329.21)</b>	<b>0.00</b>	<b>(9,414.83)</b>	<b>(90,601.71)</b>	<b>0.00</b>	<b>(62,521.78)</b>
<b>Net Patient Revenues</b>	<b>1,848.64</b>	<b>17,248.87</b>	<b>8,168.24</b>	<b>160,440.18</b>	<b>206,986.00</b>	<b>194,570.94</b>
<b>Other Operating Revenue</b>						
<b>Cost of Sales</b>						
Purchases-Medical & OTC	0.00	0.00	0.00	(371.99)	0.00	0.00
<b>Net-Other Operating Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(371.99)</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Operating Revenues</b>	<b>1,848.64</b>	<b>17,248.87</b>	<b>8,168.24</b>	<b>160,068.19</b>	<b>206,986.00</b>	<b>194,570.94</b>
<b>Operating Expenses</b>						

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<b>Provider Cost</b>						
Salaries & Wages-Providers	8,947.16	6,782.73	15,716.29	94,288.52	88,253.00	102,230.79
Payroll Taxes-Provider	1,080.10	577.08	672.90	8,207.41	7,502.00	8,064.36
Provider Bonus	0.00	1,500.00	0.00	0.00	1,500.00	0.00
Provider Cell Phone	0.00	60.00	60.00	420.00	720.00	120.00
Contracted Physician	2,500.00	1,083.37	1,070.58	13,830.63	13,000.00	12,017.95
Prof Development-Providers	0.00	0.00	0.00	2,789.53	0.00	0.00
Insurance-Provider Liability	2,316.00	0.00	0.00	2,316.00	0.00	0.00
Employee Benefits-Retirement	202.93	329.00	165.64	1,881.72	4,277.00	1,316.58
Employee Benefits-Other	1,217.02	5.00	0.00	1,217.02	60.00	60.00
Licenses-Providers	0.00	0.00	0.00	831.00	0.00	0.00
Books & Subscriptions-Provider	0.00	14.62	0.00	174.99	175.00	174.99
Dues & Memberships-Providers	130.00	108.88	587.00	130.00	1,307.00	1,307.00
Meals & Entertainment-Provider	0.00	16.63	0.00	0.00	200.00	0.00
Travel-Providers	0.00	41.63	0.00	1,525.56	500.00	1,591.12
Telephone-Providers	0.00	0.00	0.00	975.62	0.00	60.00
<b>Total Provider Expenses</b>	<b>16,393.21</b>	<b>10,518.94</b>	<b>18,272.41</b>	<b>128,588.00</b>	<b>117,494.00</b>	<b>126,942.79</b>
<b>Direct Medical Support Cost</b>						
Salaries & Wages-MA	3,903.00	1,408.00	2,634.50	39,271.40	18,304.00	26,487.45
Payroll Taxes-MA	0.00	149.21	122.74	2,616.89	1,939.00	2,137.73
Flu/Pne Vaccines	0.00	1,133.37	1,684.15	4,039.11	13,600.00	13,595.63
Lab Fees	203.90	16.74	0.00	292.80	200.00	200.00
Supplies-Medical	258.77	758.37	(1,867.66)	13,528.46	9,100.00	8,919.30
Other Vaccines	0.00	434.24	0.00	2,182.12	5,210.00	5,370.29
Salaries & Wages-Support Staff	0.00	0.00	0.00	0.00	0.00	142.25
Wages-Front Desk	0.00	1,408.00	0.00	0.00	18,304.00	13,530.39
P Records-Accrued Vacation Exp	0.00	47.74	0.00	0.00	572.00	572.00
Wages-Part Time Fill In	0.00	0.00	340.75	575.75	0.00	5,470.40
Wages-EMT'S	0.00	0.00	0.00	0.00	0.00	161.88
Payroll Taxes-Front Desk & PT	0.00	169.21	156.22	52.08	2,199.00	1,999.84
Payroll Taxes-EMT'S	0.00	0.00	0.00	0.00	0.00	14.01
Prof Development-Support Staff	0.00	83.37	63.85	525.00	1,000.00	103.85
Travel-Support Staff	0.00	41.63	0.00	0.00	500.00	0.00
Meals & Ent-Support Staff	0.00	16.74	0.00	0.00	200.00	0.00
<b>Total Direct Medical Support</b>	<b>4,365.67</b>	<b>5,666.62</b>	<b>3,134.55</b>	<b>63,083.61</b>	<b>71,128.00</b>	<b>78,705.02</b>

**Administrative Cost**

**Pine Eagle Clinic**  
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	Current Month This Year	Current Month Budget	Current Month Last Year	Year to Date This Year	Current YTD Budget	Year to Date Last Year
Wages-Administrative	(206.57)	2,285.73	1,761.12	24,056.06	29,714.00	27,969.19
Payroll Taxes-Admin	15.79	241.25	213.60	2,516.08	3,136.00	3,215.99
Employee Benefit Ret-Admin	0.00	62.21	(195.08)	0.00	808.00	612.58
Professional Dev-Admin	0.00	70.87	0.00	0.00	850.00	5.00
Travel-Admin	0.00	41.74	0.00	0.00	500.00	0.00
Meals & Ent-Admin	0.00	6.25	0.00	0.00	75.00	0.00
<b>Total Administrative Cost</b>	<b>(190.78)</b>	<b>2,708.05</b>	<b>1,779.64</b>	<b>26,572.14</b>	<b>35,083.00</b>	<b>31,802.76</b>
<b>Facility Cost</b>						
Advertising & Promotion	158.70	104.24	110.33	4,504.42	1,250.00	1,251.13
Equipment Rentals	27.49	26.74	27.49	353.85	320.00	318.37
Equip Maint-Medical	741.09	58.37	0.00	1,421.09	700.00	840.00
Equip Maint-Office	0.00	45.87	0.00	648.00	550.00	552.50
Telephone	333.30	300.00	292.26	3,565.61	3,600.00	3,529.37
Postage	88.59	66.74	11.50	1,202.22	800.00	779.93
Insurance-Workmans Comp	37.03	58.37	199.93	566.01	700.00	848.11
Insurance-Gen & Prof Liab	698.17	698.24	406.76	8,377.95	8,378.00	8,086.52
Staff Incentive	0.00	1,500.00	0.00	390.00	1,500.00	43.00
Depreciation/Amortization	357.75	233.37	333.29	4,830.26	2,800.00	3,427.82
Accounting Services	0.00	137.50	50.00	2,200.00	1,650.00	1,700.00
IT Services	0.00	208.37	297.50	1,814.00	2,500.00	2,652.50
Licenses & Permits	0.00	458.37	0.00	100.00	5,500.00	9,025.60
Bank Charges	123.22	108.37	96.60	1,615.47	1,300.00	1,488.75
Taxes-Excise & Other Business	0.00	59.62	0.00	50.00	715.00	180.00
Billing Expense	1,305.84	1,683.37	4,637.28	18,498.32	20,200.00	20,731.02
EMR/Transcription	825.00	1,166.74	412.50	8,049.98	14,000.00	13,750.80
Bad Debt Expense	(12.50)	(7.50)	0.00	(274.75)	(90.00)	(89.22)
Medical Equip-Non-depreciable	0.00	13.37	0.00	0.00	160.00	216.36
Other Equip-Non-depreciable	0.00	0.00	0.00	140.00	0.00	0.00
Office Supplies	335.05	541.74	1,296.32	8,201.31	6,500.00	6,359.92
General Supplies	49.99	0.00	172.88	348.77	0.00	258.19
Rent	6,035.00	2,300.00	973.92	33,718.39	27,600.00	27,582.54
General Maintenance	70.94	33.37	0.00	(85.75)	400.00	1,311.21
Utilities	0.00	266.74	1,093.99	114.18	3,200.00	1,850.89
Housekeeping	1,226.76	472.50	472.50	7,867.37	5,670.00	5,670.00
<b>Total Facility Cost</b>	<b>12,401.42</b>	<b>10,534.50</b>	<b>10,885.05</b>	<b>108,216.70</b>	<b>109,903.00</b>	<b>112,365.31</b>
<b>Total Operating Expenses</b>	<b>(32,969.52)</b>	<b>(29,428.11)</b>	<b>(34,071.65)</b>	<b>(326,460.45)</b>	<b>(333,608.00)</b>	<b>(349,815.88)</b>

For Management Purposes Only - June 9, 2017

**Pine Eagle Clinic**  
**Comparative Income/Budget Statement**  
For the Twelve Months Ending December 31, 2016

	Current Month This Year	Current Month Budget	Current Month Last Year	Year to Date This Year	Current YTD Budget	Year to Date Last Year
<i>Net Income (Loss) from Operations</i>	(31,120.88)	(12,179.24)	(25,903.41)	(166,392.26)	(126,622.00)	(155,244.94)
<b>Other Income &amp; Expenses</b>						
Interest Income	0.00	0.16	0.00	2.11	2.00	2.46
Dividend Income	0.00	1.99	14.23	147.52	23.00	22.89
EOCCO PCPCH	0.00	1,250.00	3,750.00	24,369.99	15,000.00	11,700.00
Rental Income	1,435.00	0.00	0.00	1,435.00	0.00	0.00
Temporary Distribution	0.00	0.00	0.00	(2,519.31)	0.00	12,590.47
Donations Received	1,100.00	0.00	1,100.00	6,782.60	0.00	7,330.00
Temp Restricted Tax Revenue	10,000.00	9,541.66	9,416.67	115,083.33	114,500.00	113,000.04
Misc Income	0.00	0.75	0.00	(89.98)	9.00	8.72
<i>Total Other Income &amp; Expenses</i>	<u>12,535.00</u>	<u>10,794.56</u>	<u>14,280.90</u>	<u>145,211.26</u>	<u>129,534.00</u>	<u>144,654.58</u>
<i>Net Income (Loss)</i>	<u>\$ (18,585.88)</u>	<u>(1,384.68)</u>	<u>\$ (11,622.51)</u>	<u>\$ (21,181.00)</u>	<u>2,912.00</u>	<u>\$ (10,590.36)</u>