



## **Sonrisas Dental Health**

### **Board of Directors Closed Session**

Location  
Sonrisas San Mateo Conference Room  
430 N. El Camino Real, San Mateo

Join Zoom Meeting  
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**September 26, 2023  
6:00 PM**

#### **AGENDA**

1. CALL TO ORDER AND ROLL CALL –Chair Taverner
2. PUBLIC COMMENTS – Chair Taverner
3. CLOSED SESSION – Chair Taverner
  - a. Pursuant to Government Code Section 54957: CEO Salary Review with chief negotiator, Chair Taverner
4. REPORT OUT – Chair Taverner
  - a. Any recommended actions will be reported out at the Regular Board Meeting immediately following this session
5. ADJOURN TO OPEN SESSION



## Board Meeting September 26, 6:30 PM

Location  
Sonrisas San Mateo Conference Room  
430 N. El Camino Real, San Mateo

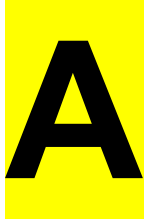
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### AGENDA

- |  |      |
|--|------|
| 1. 6:30 CALL TO ORDER AND ROLL CALL – Chair Taverner                               | TABS |
| 2. 6:35 MISSION MOMENT – Dr. Bonnie Jue  |      |
| 3. 6:40 PUBLIC COMMENTS  |      |
| 4. 6:40-6:45 APPROVAL OF AUGUST BOARD MINUTES – Chair Taverner                     | A    |
| 5. 6:45-7:30 STRATEGIC PLAN FY23-FY25  |      |
| A. FY24 Strategic Plan (Year 2) Goals – Chair Taverner                             |      |
| B. Sustainable Growth  |      |
| a. FQHC Project – Chair Taverner   |      |
| b. Cooking for a Cause Outcomes – Spandan Chakrabarti                              |      |
| C. Community and Patient Engagement – Dr. Bonnie Jue                               |      |
| a. Patient Survey Data from HMB Pilot and Next Steps                               |      |
| b. FY24 Plan for Community Outreach  |      |
| 1. Oral Health Education in Schools  |      |
| 2. Seniors Program   |      |
| 3. Farmworker Program  |      |
| 6. 7:30-7:45 Board Cash Reserve Policy and FY24 Reserve ACTION REQUESTED – CFO Yee | B    |
| 7. 7:45-7:55 REPORTS   |      |
| A. CEO Report – CEO Fecher   | C    |
| B. CFO Report – CFO Yee  | D    |
| a. July 2023 Profit and Loss, Balance Sheet, Dashboards                            | E    |
| C. Fundraising Report – Spandan Chakrabarti  |      |
| D. Outreach Report – Dr. Bonnie Jue  |      |
| E. Board Nomination Committee – Director Hinshelwood                               |      |
| 8. 7:55-8:00 SUGGESTED AGENDA ITEMS FOR NEXT MEETING – Chair Taverner              |      |
| 9. ADJOURN   |      |





## Board Meeting

August 22<sup>nd</sup> 6:30 PM

### MINUTES

1. **CALL TO ORDER AND ROLL CALL** – Chair Taverner called the meeting to order at 7:12 pm.
  - A. **Present:** Board Chair Nigel Taverner, Vice Chair Henry Sanchez, Board Members: Larissa Cutler, Dennis Kneoppel, Rick Navarro, Steve Stielstra, Sheryl Young
  - B. **Also Present:** CEO Tracey Fecher, CFO Vickie Yee, Community Resources Director Spandan Chakrabarti, Administrative Assistant Veronica Le
  - C. **Absent:** Clyde Hinshelwood, Larry Cappel

**REPORT OUT FROM CLOSED SESSION ON AUGUST 22<sup>ND</sup>** - The Board unanimously thanked **CEO Fecher** for her excellent performance in the last year, appreciating her work on sustainable growth, the strategic plan and fundraising.

2. **MISSION MOMENT** – **Spandan Chakrabarti**, Sonrisas' new Community Resources Director, shared his experience of meeting and interacting with one of Sonrisas' interns at our Half Moon Bay clinic. She and her family have been receiving care from Sonrisas Dental Health since she was four years old and her internship at Sonrisas has made her consider a career in dental care.
3. **PUBLIC COMMENTS** - No public in attendance.
4. **APPROVAL OF JUNE BOARD MINUTES**

*Vice Chair Henry Sanchez moved to approve the minutes of June 27<sup>th</sup>'s meeting with a correction on the last page to amend the closed session start time to reflect as 6 pm, not 6 am. Director Rick Navarro seconded the motion and was approved by roll call. Ayes: Nigel Taverner, Henry Sanchez, Clyde Hinshelwood, Larissa Cutler, Dennis Kneoppel, Rick Navarro, Steve Stielstra.*

5. **STRATEGIC PLAN FY23-FY25**
  - A. **FY23 Program and Financial Outcomes**
    - a. **CEO Fecher** reviewed all the challenges Sonrisas overcame from the last year with personnel changes, including the search for a full-time dentist for the Half Moon Bay clinic and replacing the fundraising team.
      1. **CEO Fecher** noted that outsourcing the insurance billing was challenging but we learned a lot, resulting in improvements in the workflow through understanding of the challenges.
      2. Overall visit volume was less than budget due to the dentist vacancy in Half Moon Bay. Payer mix suffered, especially FQHC and Farmworkers for the same reason; the shortfall was largely mitigated by the San Mateo dental team stepping in to cover when possible.
      3. Dr. Bonnie's Outreach program planned 2,000 screenings but accomplished almost 3,000 screenings.
    - b. **CFO Yee** shared the financial outcomes with the Board. The budgeted visit volume was not met; therefore, the gross patient revenue was short but the direct care expenses were also lower. Grants, donations, and other income had a positive variance to the budget. Net income was 261% over budget. **Chair Taverner** noted that the Healthcare Plan of San Mateo (HPSM) still owes us a considerable sum and confirmed that what is owed is included in the revenue figure – and as Accounts Receivable.

- B. FY23 Strategic Plan (Year 1) Accomplishments** – Sonrisas made great progress on the strategic plan goals, involving many staff members' input.
- a. There have been staff events that happened organically, led by the Culture Team.
  - b. Micro-sessions of DEI training were integrated at monthly staff meetings beginning in January 2023.
  - c. The Leadership Team is engaging with local health care leaders and met with other organizations such as Ravenswood and North East Medical Services (NEMS) for the Sustainable Growth Focus area.
  - d. Multiple fundraising goals were met, exceeding them by 8%.
  - e. With the help from the Sobrato Family Foundation, Listen4Good assisted with curating patient surveys where one is currently piloted at the Half Moon Bay clinic before extending the surveys to the San Mateo clinic in Year 2.
- C. FY24 Strategic Plan (Year 2) Goals** – Goals for Year 2 are being developed by the team.
- a. Sonrisas Culture focus area goals will include an employee survey, working with the clinical team to define quality care to be a framework used in future growth.
  - b. Sustainable Growth focus area goals include growing the Major Donor Program and continuing the work on the FQHC project.
  - c. Patient and Community Engagement focus area goals include beginning work on a Patient Advisory Committee as subcommittee of the board of directors.
  - d. A mention was made of the new case management tool (Persimmony) which is to be used to track school screenings and outcomes, also making it easier to develop reports. **Vice Chair Sanchez** suggested that positive outcome reports would be great to publish: also helping with grants and donors.
  - e. **CEO Fecher** will create a list of goals to present to the Board at the October meeting.
- D. Sustainable Growth**
- a. **FQHC Sub-recipient Update** – **CEO Fecher** and **Chair Taverner** have met with SMMC, NEMS and Ravenswood to discuss partnerships and ways for Sonrisas to become a FQHC. Advice has been given by multiple contacts to consider subcontracting instead of a sub-recipient contract. There appear to be four options.  
**Director Stielstra** asked about the advantages of subcontracting. **Vice Chair Sanchez** asked whether the four options affect the reimbursement rate (yes).
    1. Conversations with SMMC have started.
      - **CEO Fecher** and **Chair Taverner** will present to the Board a comparison of pros and cons of each path to become a FQHC and open a conversation regarding the options.
  - b. **Cooking for a Cause Update** – The event is sold out, so formal ticket sales will not take place. There is committed revenue of \$70k to date (more than half of the goal for the event), including sponsorships, Fund-a-Need donations and pledges.
- E. Community and Patient Engagement** - Dr. Bonnie will update the Board in September.

## 6. REPORTS

- A. CEO Report** – No comments or questions.
- B. CFO Report**
- a. **Director Kneoppel** asked CFO Yee if there were any concerns?
    1. Fundraising needs to continue growing but the additions to the fundraising team will have that focus.
  - b. **Director Navarro** asked if the auditors are independent or the District's?
    1. The District's since Sonrisas is considered a subsidiary of PHCD which changes auditors every three to four years.
  - c. It was agreed that the July financials will be presented to the Board in September, then August and September financials will be presented in October.
  - d. The Board Cash Reserve policy and reserve amount for FY24 will be presented to the Board in September.
- C. Fundraising Report** - Mr. Chakrabarti expressed his intentions to contact each board member to further get acquainted and discuss fundraising.

- D. **Outreach Report** - A report will be submitted in September.
  - E. **Board Nomination Committee** – No comments or questions.
- 7. SUGGESTED AGENDA ITEMS FOR NEXT MEETING**
- A. Closed session in September, starting at 6 pm
  - B. Detailed report from Dr. Bonnie
  - C. Reviewing the Board Cash Reserve Policy
  - D. Reviewing the Strategic Plan Year 2 goals.
- 8. ADJOURN** - The meeting was adjourned at 8:13 pm.





**DATE:** August 14, 2023

**TO:** SDH Board of Directors

**FROM:** Vickie Yee, CFO

**RE: Board Cash Reserve Policy and FY24 Reserve**

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The team recommends changing the Board Cash Reserve Policy so that facility and capital equipment repairs/replacements are removed from the annual reserve amount. Sonrisas' capital budget planning process includes a 5-year replacement plan for all capital equipment based on its age. The likelihood of equipment failing before its replacement date should be minimal. If there is an unplanned capital equipment replacement in the year, the capital budget can likely be adjusted to cover that cost. The revised policy with redline is attached to this memo for the board's consideration.

For each fiscal year, the Sonrisas staff will calculate the amount of designated cash reserve based on the prior year's financials for the board's approval. Attached to this memo is a copy of the policy as well as the worksheet for FY24. In summary, the recommended designated cash reserve for FY24 is as follows:

**FY 24 Board Designated Reserve Total:**

Disruption to Operations	\$1,193,864
<b>Total</b>	<b>\$1,193,864</b>

The worksheet with the details about the recommended reserve total is attached to this memo.





TITLE: **Board Designated Reserve Policy**  
 POLICY #: 03  
 DATE: Created: 11/1/2022 Amended: ~~N/A~~ 9/26/23  
 Approved: **11/17/22**

## **PURPOSE**

The purpose of the Designated Reserve Policy is to set aside sufficient cash to address operating and facility funding to carry out programs, employment, and operations of the organization during unique, unplanned, emergency situations. The target amount of the total Reserve Fund will be set annually by the Board at the time of the annual budget approval process, ~~and identify these categories of uses:~~

- ~~• Disruption to operations due to externally created emergencies such as pandemic and natural disasters~~
- ~~• Facility & equipment replace/repair costs~~

Each proposal for any use of funds from the Board Designated Reserve Fund shall be considered unique and, as such, the circumstances specific to that situation shall drive the decision on the use of funds. All recommendations regarding the use of the Board Designated Reserve funds will be submitted to the Board by the CEO and CFO for approval and will include a budget and plans to replenish reserve.

## **DESIGNATED USES**

### **Disruption to Operations:**

The Designated Reserve Fund shall have an amount equal to 3 months of the average monthly operating expense and/or 6 months of minimal operating expense to keep both Centers operating at normal capacity. The current year's reserve amount will be based on the prior year's average direct and indirect expenses. Calculations will not include Dividends, Donations or Grants from PHCD, Fundraising expenses or Outreach expenses. These funds are intended to be used for emergencies only - such as unexpected expenses or unforeseen revenue shortfalls. They are not intended to balance a budget plan.

- The 3-month calculation of monthly operating expense to carry out the operations of the Centers and outreach programs fully will include all recurring, essential and predictable expenses such as salaries and benefits, dental supplies, occupancy, office, travel, program, and ongoing professional services.
- The 6-month calculation of monthly operating expense to keep the Centers open minimally will include staffing required to treat patient's dental emergencies and

required administrative duties, occupancy, office, and services required to keep the business open for such emergency services.

**Facility and Capital Equipment Repairs/Replacement:**

~~The Designated Reserve Fund will include funds for unplanned facility and equipment repairs at Centers. This portion of the fund will equal 25% of Accumulated Depreciation on Furniture and Equipment excluding Improvements from the prior fiscal year. These funds are intended to be used for unexpected failures of essential equipment needed to provide patient services and/or urgent facility needs not covered by property owner through lease agreements. They are not intended to serve as a replacement for a planned capital budget.~~



Approved by Sonrisas Board on XX/XX/XX

**FY24 BOARD DESIGNATED RESERVE WORKSHEET**

Instructions:

For **Disruption to Operations**: Use higher of

- 3- months – includes direct and indirect expenses only
- 6- months – only include Loss from Operating Margin from dental service  
(Rationale: If Sonrisas is seeing patients, there should be revenue generated)

These calculations do not include Dividend/Donations/Grants from PHCD/Fundraising Expenses/Outreach Expenses.

From FY23:

3 Months-Includes direct and indirect expenses only																
6 Months -Only include loss from Operating Margin from dental service																
Sonrisas Dental Health Operations																
	Jul 22	Aug 22	Sept 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total	Average		
San Mateo Revenue	163,278	223,898	184,183	201,870	174,626	176,515	155,554	193,228	198,049	182,038	254,205	177,249	2,284,692			
Coastside Revenue	49,769	43,060	66,935	49,675	51,302	47,872	42,385	47,843	68,816	22,717	53,150	35,743	579,267			
<b>Total Net Revenue</b>	<b>213,047</b>	<b>266,958</b>	<b>251,118</b>	<b>251,545</b>	<b>225,928</b>	<b>224,387</b>	<b>197,939</b>	<b>241,071</b>	<b>266,865</b>	<b>204,755</b>	<b>307,355</b>	<b>212,992</b>	<b>2,863,959</b>			
Direct Program Cost	256,183	281,658	277,006	251,924	227,190	274,632	262,018	254,246	294,453	265,197	311,506	305,735	3,261,748			
Indirect Program Cost	154,266	156,155	179,031	127,737	135,832	157,122	135,931	135,133	134,074	133,333	176,324	176,798	1,801,736			
<b>Total Cost</b>	<b>410,449</b>	<b>437,813</b>	<b>456,037</b>	<b>379,661</b>	<b>363,022</b>	<b>431,754</b>	<b>397,949</b>	<b>389,379</b>	<b>428,527</b>	<b>398,530</b>	<b>487,830</b>	<b>482,534</b>	<b>5,063,484</b>			
<b>TOTAL</b>	<b>(197,402)</b>	<b>(170,855)</b>	<b>(204,919)</b>	<b>(128,116)</b>	<b>(137,094)</b>	<b>(207,367)</b>	<b>(200,011)</b>	<b>(148,308)</b>	<b>(161,662)</b>	<b>(193,775)</b>	<b>(180,475)</b>	<b>(269,541)</b>	<b>(2,199,525)</b>			
Subtract Depreciation	24,040.77	24,531.54	23,999.36	24,401.32	24,368.29	24,580.79	23,353.72	23,375.24	23,778.51	23,737.39	24,095.44	23,764.64	288,027.01	397,954.74		
<b>Operation Margin</b>	<b>(173,361)</b>	<b>(146,324)</b>	<b>(180,920)</b>	<b>(103,715)</b>	<b>(112,725)</b>	<b>(182,786)</b>	<b>(176,657)</b>	<b>(124,933)</b>	<b>(137,883)</b>	<b>(170,038)</b>	<b>(156,379)</b>	<b>(245,777)</b>	<b>(1,911,498)</b>	<b>(159,291)</b>		

**FY 24 Board Designated Reserve Total:**

Disruption to Operations	\$1,193,864
<b>Total</b>	<b>\$1,193,864</b>





**DATE:** September 15, 2023

**TO:** SDH Board of Directors

**FROM:** Tracey Fecher, CEO

**RE: CEO Report**

1. Clinic Operations:

- Clinic visits were under budget by (181) and under forecast by (67) visits. The forecast is lower than budget due to the HMB dentist hired to work 3 days a week did not receive their dental license by August 1<sup>st</sup> as expected. The San Mateo Clinic budgeted for 15 dentist days a week and currently only has 14 days a week. An offer to a dentist has been made for the 15<sup>th</sup> day; and we hope to have it filled by October.
- Another on-going issue is the significantly higher number of no-show/last minute cancellations for each clinic. The CCC team works diligently to fill in the appointments; but is unable to fill all of them. Many patients are reporting Covid symptoms or being positive for Covid, so they must be rescheduled.
- The percentage of FQHC visits is very close to budget and the CCC team works to convert as many SMMC adult patients to the contract as possible.

	August					
	Budget	Forecast	Actual	Actual vs. Budget	% of Actual Visits	% of Budgeted Visits
Comm/PPO	359	313	258	(101)	20%	24%
Private Pay	37	26	24	(13)	2%	3%
Medi-Cal Dental	779	740	739	(40)	57%	53%
Affordable Plan	47	58	58	11	5%	3%
Farmworker	34	25	32	(2)	2%	2%
FQHC	214	193	177	(37)	14%	15%
<b>Access to Care Subtotal</b>	<b>1,073</b>	<b>1,017</b>	<b>1,006</b>	<b>(67)</b>	<b>78%</b>	<b>73%</b>
<b>Total Visits</b>	<b>1,469</b>	<b>1,355</b>	<b>1,288</b>	<b>(181)</b>		

2. HR and Staffing:

- The budget calls for two additional hygienist days in HMB starting in October. The team has been diligently recruiting for those two days as well as for days current hygienists would like to no longer work. We are currently recruiting for 4 hygiene days. There is limited interest from the team's usual recruiting sources. The forecast for visits has been adjusted for October and November, with the hopes to fill those days by December.

- Recruiting: The supervisor team is exploring clinical provider recruiting options, either hiring a local contractor to recruit clinical staff or hiring a recruiting company. While recruiting is not budgeted, we believe it would be beneficial to include a recruiting resource in the capacity-building grants we've received for this year. Recruiting will be key in future growth plans.
  - PEO Update: The team is reviewing three PEO options and plans on making a recommendation to the board of directors in October or November. There may be an increase in overall fees to move to a PEO; but we believe HR compliance will improve with a PEO. Another advantage is less staff time to rectify continual compliance issues with payroll, flexible spending accounts and the 401K.
3. SMMC FQHC Contract Rate: The SMMC contract includes a contract visit rate increase effective September 1<sup>st</sup> to \$318/visit. The contract also calls for SMMC and our teams to meet to review SMMC's updated PPS rate annually. SMMC was able to increase their PPS rate significantly and has considered extending that increase to Sonrisas. The new rate being discussed is \$351/visit, which would be retro active to September. Government policy requires that San Mateo County document fair market rates in their contracted services. This will require working with their fair market rate consulting firm to document our clinical expenses before the rate can be changed in a contract amendment. Any rate change will have to go to the board of supervisors for approval. It may be early 2024 before this can occur.
  4. Board Nominating Committee: Henry Sanchez has joined the committee. The committee will focus on clarifying the nomination process for PHCD seats on the Sonrisas Board in October.
  5. Strategic Plan - Sustainable Growth Focus Area:
    - Sutter Health has approved a 5 month, \$75K grant from August 1 to December 31<sup>st</sup> to fund consultants and staff work on the FQHC project. We expect this funding to amplify the capacity building work being done with the Cal Wellness grant of \$125K for two years (a total of \$250K).
    - The team has made progress on the FQHC project and is exploring three pathways to improving our patient reimbursement rate for all HPSM patients.
      - The first pathway is a sub-recipient contract, which would make Sonrisas an FQHC
      - The second is to expand our current subcontracting relationship with SMMC.
      - The third pathway is to become an FQHC "look alike" with a partner who could provide medical care.
    - Supervisor Ray Muller and Pat Curran, CEO of HPSM, are sponsoring a meeting tentatively scheduled with SMMC on October 24<sup>th</sup>.
    - Partnerships with Samaritan House, SMMC and Ravenswood are being explored.
    - A dental capacity consultant is working on a Dental Needs Analysis report to support Sonrisas' case for growth as well as focus areas where dental capacity is most needed.
  6. Strategic Plan – Sonrisas Culture Focus Area:
    - A Leadership and Development Coach was selected by the team to work with the Directors and all supervisors. The work will include 1:1 coaching for the Directors and 6 learning sessions for all directors and supervisors. This work is being funded by the Cal Wellness grant.
  7. Financial Update: On September 15<sup>th</sup>, Sonrisas' current cash position was \$1,932,000





**DATE:** Sept 16, 2023

**TO:** SDH Board of Directors

**FROM:** Vickie Yee, CFO  
Tina Wang, Senior Accountant

**RE:** **July Unaudited Financials and YTD Performance to Budget**

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**July PERFORMANCE:**

- A. **Revenue:** Net Patient Revenue was **\$225,772** - \$36K below the budget.
- Total visits were 1,103 - 85 visits below the budget.
  - Total gross revenue was \$515,362– \$5K below the budget. It includes an estimated tobacco tax of \$23,666.
  - Total uncompensated care deduction was **(\$289,590)** – 56% of gross revenue.
- B. **Expenses: \$463,001** – \$84K better than budget.
- Direct Expenses - \$42K better than budget, mainly from savings in personnel cost. A few clinic positions were not filled. The new HMB dentist was waiting for their dental license and will start mid-September, as will another part-time assistant.
  - Indirect Expenses -\$42k better than budget mainly from savings in personnel cost. The Community Resources Director position was filled at the end of July and Community Resources Manager position was not filled until September.
- C. **Donations/Grants & Other Income: \$199,341**
- \$30,824 individual donations including \$29K received for the Cooking for a Cause event.
  - \$97,316 released from restricted grants, including an estimated \$44K from the Sequoia Health District
  - \$66,666 in PHCD estimated grant was recorded for the month
  - \$4,535 in other Income

**NET INCOME -(\$37,888) - \$63K positive variance to budget**





### YTD PERFORMANCE:

- Performance continues to be favorable to budget primarily due to the following:
  - o While visits are under budget by 7%, total direct care expenses are under budget by 12%.
  - o Fundraising efforts remain strong with a net positive budget variance after fundraising expenses of \$18K.
  - o Cooking for a Cause raised \$29K of the \$130K budget in July. More donations will come in August and September.
- The current City National Bank balance is \$1,003,101 (our initial investment was \$1M). There is an unrealized loss of \$4,841 due to market fluctuations. The negative unrealized loss is temporary and will disappear once the bond matures.

**YTD PERFORMANCE TO BUDGET:** YTD net income is **\$63k** better than the budget. The estimated Cash-flow is \$62K better than the budget. PHCD grant to date is \$66K.

	YTD Actual	YTD Budget	Performance
<i>Visits</i>	<i>1103</i>	<i>1188</i>	<i>(85)</i>
Gross Patient Revenue	\$515,362	\$519,880	(1%)
Uncompensated Care (Deductions)	(\$289,590)	(\$257,362)	(12%)
Grants/Donations/Other Income	\$199,342	\$183,584	8%
Direct Cost	(\$310,943)	(\$352,622)	12%
Indirect Cost	(\$152,058)	(\$194,835)	22%
<b>Net Income</b>	<b>(\$37,888)</b>	<b>(\$101,356)</b>	<b>63%</b>
<i>Non-cash items adj.</i>			
Depreciation	\$24,371	\$25,572	5%
Capital Expenditure	\$11,963	\$11,502	(4%)
<b>Estimated Cash Flow</b>	<b>(\$25,480)</b>	<b>(\$87,286)</b>	<b>71%</b>

### FINANCIAL OPERATIONS:

To further improve business efficiency and align with best practices, effective September 22<sup>nd</sup>, all employees were notified that their paychecks would arrive a week earlier. Before the change, the waiting period between the end of the pay period and payday was two weeks. It is now shortened to one week. This change is in accordance with CA state payroll guidelines.

In October, we will be bringing a budget revision request to account for an additional \$75K grant received from the Sutter Health Foundation and related FQHC expenses, which the funds will cover.

Sonrisas Dental Health  
Revenues and Expenditures - Budget vs Actual  
As of July 31, 2023

As of Date: 07/31/2023  
Location: Sonrisas Dental Health  
Restriction: Unrestricted

	Month Ending 07/31/2023			Year To Date 07/31/2023		
	Actual	2024 BUDGET	Budget Diff	Actual	2024 BUDGET	Budget Diff
Revenue and Expenditures						
Net Program Income						
Patient Revenue						
Patient Services						
Commercial Insurance	14,816.00	16,914.04	(2,098.04)	14,816.00	16,914.04	(2,098.04)
PPO	89,313.93	95,893.87	(6,579.94)	89,313.93	95,893.87	(6,579.94)
Private Pay	5,380.00	9,120.15	(3,740.15)	5,380.00	9,120.15	(3,740.15)
Public Dental Insurance	268,764.00	290,792.15	(22,028.15)	268,764.00	290,792.15	(22,028.15)
Tobacco Tax	23,666.00	0.00	23,666.00	23,666.00	0.00	23,666.00
Affordable Scale	24,321.00	14,692.17	9,628.83	24,321.00	14,692.17	9,628.83
Farmworker	7,161.00	13,203.45	(6,042.45)	7,161.00	13,203.45	(6,042.45)
FQHC	81,940.00	79,263.85	2,676.15	81,940.00	79,263.85	2,676.15
Gross Patient Revenue	515,361.93	519,879.68	(4,517.75)	515,361.93	519,879.68	(4,517.75)
Uncompensated Care						
Prior Period Adjustment	2,794.99	(1,000.00)	3,794.99	2,794.99	(1,000.00)	3,794.99
Uncompensated Care - Commercial Insurance	(2,235.00)	(2,711.92)	476.92	(2,235.00)	(2,711.92)	476.92
Uncompensated Care - PPO	(38,018.00)	(39,429.17)	1,411.17	(38,018.00)	(39,429.17)	1,411.17
Uncompensated Care - Public Dental Insurance	(203,456.68)	(179,756.02)	(23,700.66)	(203,456.68)	(179,756.02)	(23,700.66)
Uncompensated Care - Affordable Scale	(10,072.75)	(6,224.07)	(3,848.68)	(10,072.75)	(6,224.07)	(3,848.68)
Uncompensated Care - Farmworker	1,799.00	(2,118.67)	3,917.67	1,799.00	(2,118.67)	3,917.67
Uncompensated Care - FQHC	(32,960.20)	(24,122.35)	(8,837.85)	(32,960.20)	(24,122.35)	(8,837.85)
Fee Adjustments	(7,441.41)	(2,000.00)	(5,441.41)	(7,441.41)	(2,000.00)	(5,441.41)
Total Uncompensated Care	(289,590.05)	(257,362.20)	(32,227.85)	(289,590.05)	(257,362.20)	(32,227.85)
Net Patient Revenue	225,771.88	262,517.48	(36,745.60)	225,771.88	262,517.48	(36,745.60)
Total Expenses						
Direct Expenses						

Direct Personnel Expense						
Direct Program Salaries	232,158.87	264,708.23	32,549.36	232,158.87	264,708.23	32,549.36
Payroll Taxes	15,548.03	20,250.18	4,702.15	15,548.03	20,250.18	4,702.15
Unemployment Taxes	152.34	2,179.68	2,027.34	152.34	2,179.68	2,027.34
Benefits	8,009.31	8,400.11	390.80	8,009.31	8,400.11	390.80
401k Match	5,507.49	6,617.70	1,110.21	5,507.49	6,617.70	1,110.21
Worker's Comp	782.37	1,852.95	1,070.58	782.37	1,852.95	1,070.58
Continuing Education	385.00	150.00	(235.00)	385.00	150.00	(235.00)
License and Registration	1,729.24	1,000.00	(729.24)	1,729.24	1,000.00	(729.24)
Total Direct Personnel Expense	264,272.65	305,158.85	40,886.20	264,272.65	305,158.85	40,886.20
Clinic Expenses						
Sterilization Services	841.43	841.46	0.03	841.43	841.46	0.03
Shredding	73.00	98.00	25.00	73.00	98.00	25.00
Dental Specialist-Claims Processing	3,695.75	4,667.57	971.82	3,695.75	4,667.57	971.82
Dental Supplies	21,557.27	21,030.93	(526.34)	21,557.27	21,030.93	(526.34)
Equipment Maintenance	86.66	0.00	(86.66)	86.66	0.00	(86.66)
Small Dental Equipment	772.23	400.00	(372.23)	772.23	400.00	(372.23)
Dental Equipment Repair	2,517.17	3,218.00	700.83	2,517.17	3,218.00	700.83
Lab Fees	11,053.16	10,921.47	(131.69)	11,053.16	10,921.47	(131.69)
Uniforms	840.18	100.00	(740.18)	840.18	100.00	(740.18)
PPE& Covid Related	5,233.52	6,186.07	952.55	5,233.52	6,186.07	952.55
Total Clinic Expenses	46,670.37	47,463.50	793.13	46,670.37	47,463.50	793.13
Total Direct Expenses	310,943.02	352,622.35	41,679.33	310,943.02	352,622.35	41,679.33
Indirect Expenses						
Indirect Personnel Expenses						
Salaries/Wages	53,721.97	77,703.14	23,981.17	53,721.97	77,703.14	23,981.17
Payroll Taxes	5,059.31	5,659.92	600.61	5,059.31	5,659.92	600.61
Unemployment Taxes	0.00	677.25	677.25	0.00	677.25	677.25
Benefits	2,434.72	1,659.31	(775.41)	2,434.72	1,659.31	(775.41)
401k Match	837.35	2,331.09	1,493.74	837.35	2,331.09	1,493.74
Worker's Comp	352.88	543.91	191.03	352.88	543.91	191.03
Total Indirect Personnel Expenses	62,406.23	88,574.62	26,168.39	62,406.23	88,574.62	26,168.39
Facility Expenses						
Building Maintenance	1,802.54	1,830.00	27.46	1,802.54	1,830.00	27.46
Janitorial Service	2,028.00	2,638.00	610.00	2,028.00	2,638.00	610.00
Rent	3,484.00	3,484.00	0.00	3,484.00	3,484.00	0.00
Phone/Internet	1,985.04	1,820.25	(164.79)	1,985.04	1,820.25	(164.79)

Utilities	4,028.89	4,000.00	(28.89)	4,028.89	4,000.00	(28.89)
Total Facility Expenses	13,328.47	13,772.25	443.78	13,328.47	13,772.25	443.78
Office Expenses						
Claims Processing	684.78	470.00	(214.78)	684.78	470.00	(214.78)
Patient Notification	798.00	800.00	2.00	798.00	800.00	2.00
Office Supplies	2,616.23	1,550.85	(1,065.38)	2,616.23	1,550.85	(1,065.38)
Postage and Shipping	207.00	384.00	177.00	207.00	384.00	177.00
Employee Goodwill	849.60	1,478.00	628.40	849.60	1,478.00	628.40
Recruitment Expense	166.35	181.00	14.65	166.35	181.00	14.65
Total Office Expenses	5,321.96	4,863.85	(458.11)	5,321.96	4,863.85	(458.11)
Insurance						
Insurance - Malpractice	779.00	780.00	1.00	779.00	780.00	1.00
Insurance - Liability & Property	551.00	552.00	1.00	551.00	552.00	1.00
Insurance - Directors & Officer Liability	804.00	804.00	0.00	804.00	804.00	0.00
Total Insurance	2,134.00	2,136.00	2.00	2,134.00	2,136.00	2.00
Fundraising Department						
Fundraising Expenses	80.00	9,118.00	9,038.00	80.00	9,118.00	9,038.00
Fundraising Consulting	9,310.00	5,317.00	(3,993.00)	9,310.00	5,317.00	(3,993.00)
Total Fundraising Department	9,390.00	14,435.00	5,045.00	9,390.00	14,435.00	5,045.00
Professional fee						
Consultant - General	10,550.00	9,750.00	(800.00)	10,550.00	9,750.00	(800.00)
Consultant - HR Professionals	4,200.00	2,600.00	(1,600.00)	4,200.00	2,600.00	(1,600.00)
Total Professional fee	14,750.00	12,350.00	(2,400.00)	14,750.00	12,350.00	(2,400.00)
General						
Depreciation Expense	24,371.26	25,572.67	1,201.41	24,371.26	25,572.67	1,201.41
Marketing Expense	0.00	375.00	375.00	0.00	375.00	375.00
Meeting & Travel Expenses	85.75	1,765.00	1,679.25	85.75	1,765.00	1,679.25
Fees and Interest	2,167.46	2,000.00	(167.46)	2,167.46	2,000.00	(167.46)
Outreach Supplies	1,320.19	12,737.00	11,416.81	1,320.19	12,737.00	11,416.81
Board Expense	0.00	875.00	875.00	0.00	875.00	875.00
Total General	27,944.66	43,324.67	15,380.01	27,944.66	43,324.67	15,380.01
Computer expense						
Computer Support	6,137.00	5,380.00	(757.00)	6,137.00	5,380.00	(757.00)
Software Support	10,646.04	9,999.00	(647.04)	10,646.04	9,999.00	(647.04)
Total Computer expense	16,783.04	15,379.00	(1,404.04)	16,783.04	15,379.00	(1,404.04)
Total Indirect Expenses	152,058.36	194,835.39	42,777.03	152,058.36	194,835.39	42,777.03
Total Total Expenses	463,001.38	547,457.74	84,456.36	463,001.38	547,457.74	84,456.36

Total Net Program Income	(237,229.50)	(284,940.26)	47,710.76	(237,229.50)	(284,940.26)	47,710.76
Grants and Other Income						
Grants and Donations						
Fundraiser	29,159.24	5,000.00	24,159.24	29,159.24	5,000.00	24,159.24
Donations	1,665.23	2,000.00	(334.77)	1,665.23	2,000.00	(334.77)
Grants	97,316.00	108,333.00	(11,017.00)	97,316.00	108,333.00	(11,017.00)
PHCD Grants	66,666.00	66,667.00	(1.00)	66,666.00	66,667.00	(1.00)
Total Grants and Donations	194,806.47	182,000.00	12,806.47	194,806.47	182,000.00	12,806.47
Other Income						
Interest Income-Heritage	139.26	42.00	97.26	139.26	42.00	97.26
Unrealized gain(loss)-CityNational	2,093.05	0.00	2,093.05	2,093.05	0.00	2,093.05
Investment Income	2,303.11	1,542.00	761.11	2,303.11	1,542.00	761.11
Total Other Income	4,535.42	1,584.00	2,951.42	4,535.42	1,584.00	2,951.42
Total Grants and Other Income	199,341.89	183,584.00	15,757.89	199,341.89	183,584.00	15,757.89
Net income	(37,887.61)	(101,356.26)	63,468.65	(37,887.61)	(101,356.26)	63,468.65

	22-Jul	Total	Budget	Variance
San Mateo Visits	872	872	956	(84)
Half Moon Bay Visits	231	231	232	(1)
<b>Total Visits</b>	<b>1103</b>	<b>1103</b>	<b>1,188</b>	<b>(85)</b>

Sonrisas Dental Health Operations				
	Jul 23	Total	Budget	B(W)
San Mateo Revenue	181,811	181,811	215,106	(33,295)
Coastside Revenue	43,960	43,960	47,412	(3,452)
<b>Total Net Revenue</b>	<b>225,771</b>	<b>225,771</b>	<b>262,518</b>	<b>(36,747)</b>
<b>Direct Program Cost</b>	<b>310,943</b>	<b>310,943</b>	<b>352,622</b>	<b>41,679</b>
<b>Indirect Program Cost</b>	<b>152,058</b>	<b>152,058</b>	<b>194,835</b>	<b>42,777</b>
<b>Total Cost</b>	<b>463,001</b>	<b>463,001</b>	<b>547,458</b>	<b>84,456</b>
<b>TOTAL</b>	<b>(237,230)</b>	<b>(237,230)</b>	<b>(284,940)</b>	<b>47,710</b>

**Jul-23**

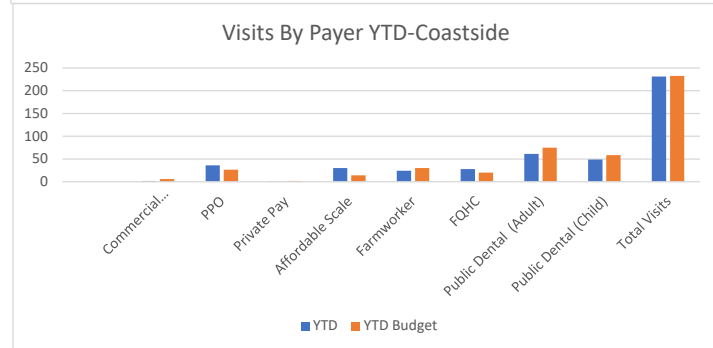
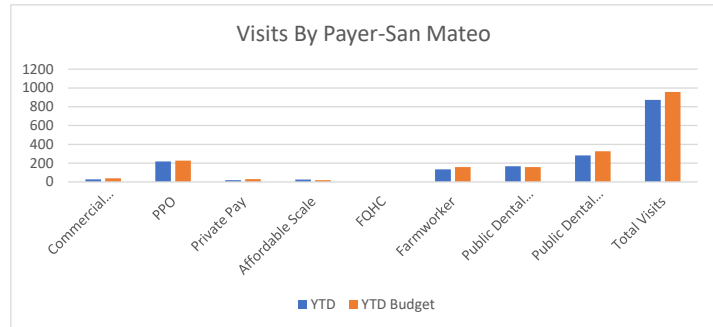
Visits by Payer -San Mateo

	31-Jul	Budget	Variance	YTD	YTD Budget	Variance
Commercial Insurance	27	39	(12)	27	39	(12)
PPO	217	227	(10)	217	227	(10)
Private Pay	19	30	(11)	19	30	(11)
Affordable Scale	25	20	5	25	20	5
Farmworker	0	0	0	0	0	0
FQHC	134	158	(24)	134	158	(24)
Public Dental Insurance(Adult)	168	158	10	168	158	10
Public Dental Insurance (Child)	282	325	(43)	282	325	(43)
<b>Total Visits</b>	<b>872</b>	<b>956</b>	<b>(84)</b>	<b>872</b>	<b>956</b>	<b>(84)</b>

Visits by Payer -Coastside

	31-Jul	Budget	Variance	YTD	YTD Budget	Variance
Commercial Insurance	2	6	(4)	2	6	(4)
PPO	36	26	10	36	26	10
Private Pay	1	2	(1)	1	2	(1)
Affordable Scale	30	14	16	30	14	16
Farmworker	24	30	(6)	24	30	(6)
FQHC	28	20	8	28	20	8
Public Dental Insurance (Adult)	61	75	(14)	61	75	(14)
Public Dental Insurance (Child)	49	59	(10)	49	59	(10)
	<b>231</b>	<b>232</b>	<b>(1)</b>	<b>231</b>	<b>232</b>	<b>(1)</b>

Dividend/Other Income	4,535	4,535	1,584	2,951
Donations Received	128,140	128,140	115,333	12,807
Grant from PHCD	66,666	66,666	66,667	(1)
<b>OTHER INCOME</b>	<b>199,341</b>	<b>199,341</b>	<b>183,584</b>	<b>15,757</b>
<b>NET INCOME</b>	<b>(37,889)</b>	<b>(37,889)</b>	<b>(101,356)</b>	<b>63,467</b>



Avg. Income (Loss) per Visit			
	YTD	Budget YTD*	FY23
Net Revenue per Visit	\$ 204.69	\$ 220.89	\$204.01
Direct Cost per Visit	\$ (281.91)	\$ (296.71)	(\$234.27)
Indirect Cost per Visit*	\$ (95.13)	\$ (103.59)	(\$79.46)
Net Income per Visit	\$ (172.34)	\$ (179.41)	(\$109.72)

\* Indirect cost excludes costs in outreach program and fundraising department

Sonrisas Dental Health Operations July 23 VS. July 22			
	Jul-23	Jul-22	Variance B(W)
<b>Visits</b>	<b>1103</b>	<b>1031</b>	<b>72</b>
<b>San Mateo Revenue</b>	181,811	162,100	19,711
<b>Coastside Revenue</b>	43,960	49,134	(5,174)
<b>Total Net Revenue</b>	225,771	211,234	14,537
<b>*Direct Program Cost</b>	310,943	256,183	(54,760)
<b>*Indirect Program Cost</b>	152,058	154,232	2,174
<b>Total Cost</b>	463,001	410,415	(52,586)
<b>TOTAL</b>	<b>(237,230)</b>	<b>(199,181)</b>	<b>(38,049)</b>
<b>Dividend/Other Income</b>	4,535	177	4,358
<b>Donations Received</b>	128,140	72,463	55,677
<b>Grant from PHCD</b>	66,666	75,000	(8,334)
<b>Grants and Donations</b>	199,341	147,640	51,701
<b>NET INCOME</b>	<b>(37,889)</b>	<b>(51,541)</b>	<b>13,652</b>

**Sonrisas Dental Health**  
**Balance Sheet**

As of Date:

07/31/2023

Location:

Sonrisas Dental Health

Year To Date

07/31/2023

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 Current Year Balance
**Assets**

## Current Assets

## Cash and Cash Equivalents

11218 - Heritage -Operating 966,431.70

11600 - Petty Cash 198.84

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 Total Cash and Cash Equivalents 966,630.54

## Accounts Receivable, Net

## Accounts Receivable

12100 - Accounts Receivable 304,587.05

12210 - Accounts Receivable - Grants 318,485.00

12218 - Contra Acct - Allowance for Bad Debt (21,248.65)

12220 - Accounts Receivable - Other Agencies 113,121.28

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 Total Accounts Receivable 714,944.68

Total Accounts Receivable, Net 714,944.68

## Other Current Assets

45,915.27

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 Total Current Assets 1,727,490.49

## Long-term Assets

## Property &amp; Equipment

17300 - Improvements 1,199,336.39

17400 - Equipment 1,492,563.42

17500 - Furniture/Fixtures 134,795.71

17999 - Accum Depreciation (1,933,310.31)

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 Total Property & Equipment 893,385.21

## Other Long-term Assets

16,297.00

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 Total Long-term Assets 909,682.21

## Investments

## Long Term Investments

11410 - Investment Acct. - Merrill Lynch 22,060.43

11412 - Investment Acct. - City National 1,003,100.99

11415 - Unrealized Gain(loss) on Investment (4,840.67)

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 Total Long Term Investments 1,020,320.75

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 Total Investments 1,020,320.75
**Total Assets**


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**3,657,493.45**


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**Liabilities and Net Assets**

## Liabilities

## Short-term Liabilities

## Accounts Payable

21110 - Accounts Payable 102,902.36

23100 - Patient Prepayments 27,694.35

23200 - Patient Refunds Payable 5,598.83



Total Accounts Payable	136,195.54
Accrued Liabilities	
22210 - Accrued Payroll	175,345.62
22220 - Accrued PTO	83,587.86
22250 - Accrued 401k Funds Payable	13,402.79
22260 - Accrued HSA Fund Payable	(1,875.19)
22320 - FSA Employee Account	6,348.55
Total Accrued Liabilities	276,809.63
Withholding Tax Payable	
22230 - Accrued Payroll Taxes	59,241.09
Total Withholding Tax Payable	<u>59,241.09</u>
Total Short-term Liabilities	472,246.26
Long Term Liabilities	
Other Long-term Liabilities	5,363.93
Total Long Term Liabilities	<u>5,363.93</u>
Total Liabilities	<u>477,610.19</u>
Net Assets	<u>3,179,883.26</u>
<b>Total Liabilities and Net Assets</b>	<b><u><u>3,657,493.45</u></u></b>

Created on : 09/13/2023 9:00 PM PDT





**DATE:** September 19, 2023  
**TO:** SDH Board of Directors  
**FROM:** Spandan Chakrabarti, Community Resources Director  
**RE:** **Development Update**

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**Cooking for a Cause Update:** Sonrisas has recently concluded its annual fundraising event, Cooking for a Cause: Visions of Valencia. The event team continues to work on reporting out a final fundraising amount from the event. The sellout event was well-received by attendees, and honoring Cheryl Fama was a key highlight of the evening. Guests enjoyed delicious paella cooked by Board Member Hinshelwood and a team of volunteer chefs, and wine at the event was generously donated by Vinoteca, a business led by Board Member Larissa Cutler.

Guests also took part in a live auction and a fund-a-need. A video story highlighted Sonrisas' impact in the communities with the greatest need.

**General Fundraising Update:** As of the submission of this report, Sonrisas has accounted for 73% of total budgeted fundraising revenue of the 2024 Fiscal Year. These figures include the FY24 commitments from both the Peninsula and the Sequoia Health Care Districts. Revenue from the recently concluded Cooking for a Cause: Visions of Valencia fundraiser is only partially accounted for in this report.

The largest share of Sonrisas' fundraising revenue continues to come from the critical support provided by the Peninsula Health Care District and the Sequoia Health Care District. Outside of the support of these health care districts, Sonrisas continues to generate healthy interest and investment in our work from foundations, which account for more than 80% of non-HCD revenue for the current fiscal year (as of this report). Recently, Sonrisas secured \$75,000 from Sutter Health, in addition to their program support, to explore FQHC pathways for the remainder of the 2023 calendar year.

Gifts from individuals and corporations account for the remaining one-fifth of Sonrisas' non-HCD fundraising revenue. Visuals are presented on the next page.

Over the coming year, Sonrisas will focus on individual donor cultivation and community-centered fundraising to both increase broad community engagement and diversify and grow its sources of funding as we continue to pursue a sustainable growth strategy.

