



**BOARD OF COMMISSIONERS**  
**January 29, 2019**  
**2:00 P.M.**

**Meeting Location**  
**1515 N. Flagler Drive, Suite 101**  
**West Palm Beach, FL 33401**

*If a person decides to appeal any decision made by the board, with respect to any matter at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings made, which record includes the testimony and evidence upon which the appeal is to be based.*

**DISTRICT BOARD MEETING AGENDA**  
**January 29, 2019 at 2:00 PM**  
**1515 N. Flagler Drive, Suite 101**  
**West Palm Beach, FL 33401**

1. **Call to Order – Brian Lohmann, Chair**
  - A. Roll Call
  - B. Invocation
  - C. Pledge of Allegiance
  - D. Affirmation of Mission: The mission of the Health Care District of Palm Beach County is to be the health care safety net for Palm Beach County. Our vision is meeting changes in health care to keep our community healthy.
2. **Agenda Approval**
  - A. Additions/Deletions/Substitutions
  - B. Motion to Approve Agenda
3. **Awards, Introductions and Presentations**
  - A. Integrated Care in the Primary Care Clinics. (Belma Andric, MD)
4. **Disclosure of Voting Conflict**
5. **Public Comment**
6. **Meeting Minutes**
  - A. **Staff Recommends a MOTION TO APPROVE:**  
Board Meeting Minutes of November 27, 2018. [Pages 1-10]
7. **Consent Agenda – Motion to Approve Consent Agenda Items**
  - A. **ADMINISTRATION**
    - 7A-1 **RECEIVE AND FILE:**  
January 2019 Internet Posting of District Public Meeting.  
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=244&m=0/0&DisplayType=C>
    - 7A-2 **RECEIVE AND FILE**  
Health Care District Board Attendance. [Page 11]



**7. Consent Agenda (Continued)**

**7A-3 RECEIVE AND FILE:**

Health Care District Financial Statements December 2018.  
(Dawn Richards) [Pages 12-66]

**7A-4 Staff Recommends a MOTION TO APPROVE:**

Audit Plan 2018/2019 Status Update. (Dawn Richards) [Pages 67-72]

**7A-5 Staff Recommends a MOTION TO APPROVE:**

Patient Access Audit. (Dawn Richards) [Page 73-82]

**7A-6 Staff Recommends a MOTION TO APPROVE:**

340B Discount Program. (Dawn Richards) [Pages 83-92]

**7A-7 Staff Recommends a MOTION TO APPROVE:**

FY 2019 Audit Plan and Risk Assessment. (Dawn Richards) [Pages 93-115]

**7A-8 Staff Recommends a MOTION TO APPROVE:**

Medical Staff Appointment(s) for Lakeside Medical Center. (Belma Andric, MD)  
[Pages 116-117]

**7A-9 Staff Recommends a MOTION TO APPROVE:**

Privacy Policy Revisions. (Ellen Pentland) [Pages 118-147]

**7A-10 Staff Recommends a MOTION TO APPROVE:**

Appointment of Inger Harvey to the Lakeside Health Advisory Board.  
(Tom Cleare) [Pages 148-154]

**7A-11 RECEIVE AND FILE:**

Lakeside Medical Center Confidential Public Records Request Quarterly Report.  
(Valerie Shahriari) [Pages 155-157]

**8. Regular Agenda**

**A. ADMINISTRATION**

**8A-1 Staff Recommends a MOTION TO APPROVE:**

CEO Annual Evaluation. (Chair Lohmann) [Verbal]

**8A-2 Staff Recommends a MOTION TO APPROVE:**

District Cares Changes, (Tom Cleare) [Pages 158-159]

**8A-3 Staff Recommends a MOTION TO APPROVE:**

Belle Glade Primary Care Clinic Construction. (Dawn Richards) [Pages 160-161]

**9. Committee Reports**

- 9.1 Finance and Audit Committee Report – (Commissioner Sabin)
- 9.2 Quality, Patient Safety and Compliance Committee – (No Report)
- 9.3 Lakeside Health Advisory Board Report – (No Report)
- 9.4 C.L. Brumback Primary Care Clinics Board Report – (Commissioner Neering)

**10. CEO Comments**

**11. Board Member Comments**

**12. Establishment of Upcoming Board Meetings**

**March 26, 2019**

- 2:00PM, Joint Meeting with District Clinic Holdings, Inc. Board

**May 28, 2019 - Annual Meeting (Officer Elections)**

- 2:00PM, Health Care District Board Meeting

**July 30, 2019 (Location TBD)**

- 9:00AM, Health Care District Strategic Planning
- 2:00PM, Joint Meeting with Finance and Audit Committee

**September 2019 (Dates TBD for two TRIM meetings)**

- 4:00PM, Health Care District Board Meeting
- 5:15PM, Truth In Millage (TRIM) Meeting

**November 26, 2019**

- 2:00PM, Joint Meeting with Lakeside Health Advisory Board

**13. Motion to Adjourn**



**HEALTH CARE DISTRICT OF  
PALM BEACH COUNTY  
BOARD OF COMMISSIONERS AND LAKESIDE HEALTH ADVISORY BOARD  
JOINT BOARD MEETING  
SUMMARY MINUTES  
November 27, 2018, 2:00 p.m.  
1515 N. Flagler Drive, Suite 101  
West Palm Beach, FL 33401**

**1. Call to Order**

Brian Lohmann called the meeting to order.

**A. Roll Call**

Health Care District Board members present included: Brian Lohmann, Chair; Nancy Banner, Vice Chair; Sean O'Bannon, Secretary; Cory Neering, Les Daniels, Dr. Alonso and Ed Sabin.

Lakeside Health Advisory Board members present included: Rev. Robert Rease, Mary Weeks, Donia Roberts, Dr. Maria Vallejo, and Eddie Rhodes. Sandra Chamblee, Angie Pope and Julia Hale were absent.

Staff present included: Darcy Davis, Chief Executive Officer; Dawn Richards, Chief Financial Officer; Dr. Belma Andric, Chief Medical Officer; Dr. Tom Cleare, VP of Strategy; Karen Harris, VP of Field Operations; Ellen Pentland, Chief Compliance Officer; Cindy Yarbrough, Chief Information Officer; Steven Hurwitz, VP of Human Resources and Communications; and Valerie Shahriari, General Counsel.

Recording/Transcribing Secretary: Heidi Bromley

**B. Invocation**

Rev. Robert Rease led the invocation.

**C. Pledge of Allegiance**

The Pledge of Allegiance was recited.

**D. Affirmation of Mission: The mission of the Health Care District of Palm Beach County is to be the health care safety net for Palm Beach County. Our vision is meeting changes in health care to keep our community healthy.**

## 2. New Board Member Oath of Office

- A. Edward G. Sabin

Chair Lohmann administered the Health Care District Oath of Office to Edward Sabin.

## 3. Agenda Approval

- A. Additions/Deletions/Substitutions

Ms. Davis would like to add agenda 9A-7 which will be a verbal update on Lakeside Medical Center.

- B. Motion to Approve Agenda

**CONCLUSION/ACTION: Commissioner Banner made a motion to approve the agenda as presented. The motion was duly seconded by Commissioner Neering. There being no opposition, the motion passed unanimously.**

## 4. Awards, Introductions and Presentations

- A. Recognition of Donia Roberts, Lakeside Health Advisory Board. (Chair Lohmann)

One of our most important missions is to provide safe, high quality hospital care to our Glades communities. Today we recognize two volunteer members of the Lakeside Health Advisory Board who dedicated eight years toward guiding our acute-care, teaching hospital in Belle Glade. They are Donia Roberts, Esq., who served as the Lakeside Health Advisory Board's Chair and Vice Chair, and Angela Pope, a well-respected banking professional in the Glades. We are sorry that Angie could not be here today and thank her for her years of dedicated service. I now direct my remarks to Donia...in appreciation of her commitment to the health of the Glades and her eight years of leadership with Lakeside Medical Center. During Donia's tenure, our rural teaching hospital has graduated six classes of Family Medicine Residents. She has supported enhanced community outreach, diabetes prevention and education, and advocated for high patient satisfaction scores. Her guidance has been invaluable. Donia has served the Glades community for more than 20 years through her law practice – she obtained her law degree from Mercer University – and by giving her effort and time to government and non-profit services. In addition to her work on behalf of the Lakeside Health Advisory Board, Donia has served with the United Way of Palm Beach County, Lake Okeechobee Regional Economic Alliance, the Pahokee Rotary Club and many others. Today, we recognize Donia's dedication to the Glades communities and her leadership on behalf of Lakeside Medical Center by presenting this clock memento. We thank you for your time and now, we're giving it back.

B. Legislative Update. (Mat Forrest)

Mat Forest with Ballard Partners introduced himself and provided a little background on the firm. He stated that election season is officially over and last week the new State Legislature was sworn into office. The start of the 2019 Session is just over 3 months away and this memo contains key dates and other updates for us to start the process to determine your legislative agenda for 2019. With new Leadership in both the House and Senate means not only new Committee Chairs but also a new committee structure. The House has announced their structure and a few of the Chairs. Today, the Senate announced its committee structure, Chairs and members. The Session begins in March of 2019. We look forward to further meetings and communication as we prepare the Districts Legislative Agenda for another successful season in Tallahassee.

5. Disclosure of Voting Conflict

Dr. Alonso would like to abstain from 9A-2 the Department of Health Subsidy and 9A-3 Reimbursement for DOH Services in Excess of Contract Maximum. She will serve the Board better by answering questions instead of voting.

6. Public Comment

Public Comment was made by Irv Slosberg regarding the Shattered Dreams Program and how effective it is. He is Chairman of the Board for Dori Saves Lives which has been in business for 14 years. They educate teenagers around the State of Florida and Palm Beach County.

Public Comment was made by Michelle Gonzalez, Chief Executive Officer at Healthy Mothers Healthy Babies. She thanked the Health Care District and Board of Commissioners for investing in their organization in the last several years. We urge you to continue working with us to advance maternal health services in our community.

7. Meeting Minutes

- A. Staff Recommends a MOTION TO APPROVE:  
Board Meeting Minutes of September 11, 2018.

**CONCLUSION/ACTION: Commissioner Alonso made a motion to approve the Board Meeting Minutes of September 11, 2018 as presented. The motion was duly seconded by Commissioner Neering. There being no objection, the motion passed unanimously.**

- B. Staff Recommends a MOTION TO APPROVE:  
TRIM Meeting Minutes of September 11, 2018.

**CONCLUSION/ACTION:** Commissioner Alonso made a motion to approve the TRIM Meeting Minutes of September 11, 2018 as presented. The motion was duly seconded by Commissioner Banner. There being no objection, the motion passed unanimously.

- C. Staff Recommends a MOTION TO APPROVE:  
Board Meeting Minutes of September 25, 2018.

**CONCLUSION/ACTION:** Commissioner O'Bannon made a motion to approve the Board Meeting Minutes of September 25, 2018 as presented. The motion was duly seconded by Commissioner Neering. There being no objection, the motion passed unanimously.

- D. Staff Recommends a MOTION TO APPROVE:  
TRIM Meeting Minutes of September 25, 2018.

**CONCLUSION/ACTION:** Commissioner Alonso made a motion to approve the TRIM Meeting Minutes of September 25, 2018 as presented. The motion was duly seconded by Commissioner Neering. There being no objection, the motion passed unanimously.

8. **Consent Agenda – Motion to Approve Consent Agenda Items**

**CONCLUSION/ACTION:** Commissioner Neering made a motion to approve the Consent Agenda items. The motion was duly seconded by Commissioner Banner. There being no objection, the motion passed unanimously.

A. **ADMINISTRATION**

8A-1 **RECEIVE AND FILE:**

November 2018 Internet Posting of District Public Meeting.  
<http://www.hedpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=171&m=0/0&DisplayType=C>

8A-2 **RECEIVE AND FILE**

Health Care District Board Attendance.

8A-3 **RECEIVE AND FILE:**

Health Care District Financial Statements - September 2018.

8A-4 **RECEIVE AND FILE:**

Health Care District Financial Statements - October 2018.



- 8A-5 **RECEIVE AND FILE:**  
Proposed Schedule for 2019 Board Meetings.
- 8A-6 **RECEIVE AND FILE:**  
Lakeside Medical Center Confidential Public Records Request Quarterly Report.
- 8A-7 **RECEIVE AND FILE:**  
Annual Report on Compliance and Privacy.
- 8A-8 **RECEIVE AND FILE:**  
FY 2018 Budget Savings.
- 8A-9 **Staff Recommends a MOTION TO APPROVE:**  
Proclamation Recognizing the Health Care District's 30<sup>th</sup> Anniversary.
- 8A-10 **Staff Recommends a MOTION TO APPROVE:**  
Litigation Settlement.
- 8A-11 **Staff Recommends a MOTION TO APPROVE:**  
Medical Staff Appointments for Lakeside Medical Center.
- 8A-12 **Staff Recommends a MOTION TO APPROVE:**  
FY 2018 Audit Plan and Status Update.
- 8A-13 **Staff Recommends a MOTION TO APPROVE:**  
Medical Device Security Assessment.

## 9. Regular Agenda

### A. **ADMINISTRATION**

- 9A-1 **Staff Recommends a MOTION TO APPROVE:**  
Sponsored Programs Award Recommendations.

Dr. Cleare stated that this agenda item represents the award recommendations from the Sponsored Programs Funding Request Selection Committee. In summary, the Committee chose to recommend 20 proposed initiatives with a total funding recommendation of 1,840,120 Staff is requesting an approval.

**CONCLUSION/ACTION:** Commissioner Daniels made a motion to approve the recommendation by Staff. The motion was duly seconded by Commissioner Alonso. There being no objection, the motion passed unanimously.

9A-2 **Staff Recommends a MOTION TO APPROVE:**  
Department of Health Subsidy.

Dr. Cleare stated that the Department of Health Subsidy will provide funding for Preventive Medicine and Specialty Services for uninsured and underinsured patients for the period of 10/1/2018 through 6/30/2019. This is a shift this year in the way the funding is being provided. In the past it's been on a fee for service; at one point a block grant and also on a case based. This year staff is recommending funding based on the programs identified which would subsidize these programs to allow for the continued services.

**CONCLUSION/ACTION:** Commissioner Daniels made a motion to approve the Department of Health Subsidy. The motion was duly seconded by Commissioner Neering. There being no objection, the motion passed unanimously.

9A-3 **Staff Recommends a MOTION TO APPROVE:**  
Reimbursement for DOH Services in Excess of Contract Maximum.

Dr. Cleare stated that the Department of Health provided medical and lab services in excess of the Master Agreement \$2,000,000 maximum. The period of time where services were provided in excess of the maximum allowable were for the months of July, August, and September 2018. This agenda item presents a recommendation to approve up to an additional \$561,739.10 reimbursement for the services provided. Staff is requesting an approval to reimburse the DOH for unpaid medical and lab services in excess of the \$2,000,000 agreement maximum, up to an additional \$561,739.10.

**CONCLUSION/ACTION:** Commissioner Neering made a motion to approve additional reimbursement for services provided. The motion was duly seconded by Commissioner O'Bannon. There being no objection, the motion passed unanimously.

9A-4 **Staff Recommends a MOTION TO APPROVE:**  
Board Member Standing Committee Service.

Dr. Cleare stated that Board members also serve on Standing Committees and other District Boards. This agenda item prompts the Board to take a look at the current assignments to the Finance and Audit Committee, Quality, Patient Safety and Compliance Committee, Lakeside Health Advisory Board and the CL Brumback Primary Care Clinics Board and make changes accordingly.

Commissioner Lohmann suggested to remove himself from the Finance and Audit Committee and have Commissioner Sabin (who is presently on the Finance and Audit Committee) be a commissioner representative and chair that committee. At

which point, Commissioner Lohmann would replace Phil Ward on the Quality, Patient Safety and Compliance Committee.

**CONCLUSION/ACTION:** Commissioner Banner made a motion to place Commissioner Sabin as Chair of the Finance and Audit Committee and add Commissioner Lohmann to the Quality, Patient Safety and Compliance Committee. The motion was duly seconded by Commissioner Daniels. There being no objection, the motion passed unanimously.

9A-5 **Staff Recommends a MOTION TO APPROVE:**  
Committee and Board Re-Appointments.

Dr. Cleare stated that this agenda item is requesting the Board approve the re-appoints of Mary Weeks, Sharon Larson, and James Elder to the Quality, Patient Safety and Compliance Committee and to re-appoint Rev. Rease to the Lakeside Health Advisory Board. These are standard first terms that have come to an end so it is time for re-appointment.

**CONCLUSION/ACTION:** Commissioner O'Bannon made a motion to approve the re-appointments. The motion was duly seconded by Commissioner Alonso. There being no objection, the motion passed unanimously.

9A-6 **Staff Recommends a MOTION TO APPROVE:**  
FY 2018 Lakeside Medical Center Budget Amendment.

Ms. Bayik stated that this agenda item provides the Board with the 2018 fiscal year-end budget amendment for Lakeside Medical Center. This year Lakeside Medical Center expenditures exceeded budget primarily due to unanticipated locums fees. We are planning to do an amendment in the amount of \$2.5 million to cover the deficit. The amendment is budget neutral for the District as a whole. Savings in the General Fund's Medical Services expenses allow for the transfer of excess budget dollars to cover shortfalls in Lakeside Medical Center. This amendment needs to be adopted through Board resolution, and also must be adopted within 60 days following the end of the fiscal year. Staff recommends that the Board approve the fiscal year-end 2018 budget amendment through the adoption of Resolution 2019R-001.

**CONCLUSION/ACTION:** Commissioner Alonso made a motion to approve the fiscal year-end 2018 budget amendment. The motion was duly seconded by Commissioner Banner. There being no objection, the motion passed unanimously.

At this time Ms. Davis invited Dr. Belma Andric to speak about the construction of the clinic at Lakeside Medical Center and Karen Harris to provide an update on a few action items at Lakeside Medical Center.

Dr. Andric stated that construction is well under way and the demolition is complete. It was done in a safe manner. The hospital was not disturbed in the sense of dust, noise and the worst is behind us. Our goal is to complete the project by March 1, 2019.

Ms. Harris presented the Board with a brief overview of some things that happened at Lakeside Medical Center over the last few months. The hospital received "A" grade from the Leapfrog Group's Fall 2018 Hospital Safety Grade. The hospital also received the Hospital Improvement Innovation Network and Patient Safety award. The 24 hour hospitalists' coverage began on 10/15 which is going well. They also had their AHCA risk survey as well as the joint commission survey around the same time.

## **10. Committee Reports**

### **10.1 Finance and Audit Committee Report**

Commissioner Lohmann reported that we met earlier today and started things off with a farewell to Michael Smith who had been on the committee for 8 years. He expressed how much we appreciated him. We went over the investment report with John Grady from Public Advisors and reviewed the financial statements with Ms. Richards for September.

### **10.2 Quality, Patient Safety and Compliance Committee Report**

Commissioner Alonso stated that we met earlier this morning and had a very good meeting. She congratulated and showed appreciation to all of the staff. We are really being provided with some great data and charts to see the progress and the improvements that we are making. Quality and patient safety is the most important thing we can do for our patients.

### **10.3 Lakeside Health Advisory Board Report (No Report)**

### **10.4 C.L. Brumback Primary Care Clinics Board Report**

Commissioner Neering reported that our Mobile Clinic ribbon cutting was held on 8/30/2015. Between 8/1/2018 to 10/15/2018, the Mobile Clinic has served 805 patients, 114 identified as being homeless, and 252 depression screenings were performed. Our picture was selected as a runner-up in this year's National Association of Community (NACHC) Health Centers Picture Week. In September, we received a Notice of Award notifying us of a grant award in the amount of

\$313,750 to be used for Expanding Access to Quality Substance Use Disorder and Mental Health Services (SUD-MH). At our October Board meeting, Beth Mourelatos, Executive Director, Palm Beach County American Heart Association presented the clinics with the 2018 American Heart Association's Check.Change.Control.Cholesterol™ Gold Award in recognition of their commitment to reducing the risk of heart disease and stroke through improved cholesterol management. The demolition by Chandler Construction at Lakeside Medical Center began in late October. We are currently on track to move our Belle Glade medical and dental clinics into the hospital by April 2019.

#### **11. CEO Comments**

Ms. Davis stated that she's been honored to accept some proclamations on behalf of the Health Care District from the City of Belle Glade, the City of Jupiter, and Palm Beach County who have acknowledged and appreciated our 30 year anniversary. I believe there are several other city commission meetings set up for them to honor us as well.

#### **12. Lakeside Health Advisory Board Member Comments**

Ms. Roberts stated that there's a gift for all of you; a cook book "Sharing the Goodness of the Glades" from the LMC auxiliary. The auxiliary put this together as a little bit of a fundraiser. There's a dedication to Terry Calsetta along with a bit of history about the auxiliary and what they have done in the past.

In closing remarks, she would like the group to continue the joint meetings. I really think they are beneficial and helpful. And, she would like to continue to educate our community about what we do.

Ms. Weeks stated that she has heard some concerns with the gift shop at the hospital and requested an explanation regarding the audit.

Commissioner Lohmann explained that he met with some folks from the hospital and they went over the audit. Through the internal audit process at the District there were some deficiencies pointed out that need to be addressed in order to be in compliance. Commissioner Lohmann offered to set up a meeting to further discuss.

#### **13. HCD Board Member Comments**

**14. Establishment of Upcoming Board Meetings**

**January 29, 2019**

- 2:00PM, Health Care District Board Meeting

**March 26, 2019**

- 2:00PM, Joint Meeting with District Clinic Holdings, Inc. Board

**May 28, 2019 - Annual Meeting (Officer Elections)**

- 2:00PM, Health Care District Board Meeting

**July 30, 2019 (Location TBD)**

- 9:00AM, Health Care District Strategic Planning
- 2:00PM, Joint Meeting with Finance and Audit Committee

**September 2019 (Dates TBD for two TRIM meetings)**

- 4:00PM, Health Care District Board Meeting
- 5:15PM, Truth In Millage (TRIM) Meeting

**November 26, 2019**

- 2:00PM, Joint Meeting with Lakeside Health Advisory Board

**15. Motion to Adjourn**

There being no further business, the meeting was adjourned.

\_\_\_\_\_  
**Sean O'Bannon, Secretary**

\_\_\_\_\_  
**Date**



**HEALTH CARE DISTRICT OF  
PALM BEACH COUNTY  
BOARD OF COMMISSIONERS**

**12 Month Attendance Tracking**

	2/27/18	3/27/18	5/22/18	7/24/18	9/11/18	9/25/18	11/27/18
Philip Ward	x	x	x	x		x	N/A
Brian Lohmann	x		x	x	x	x	x
Nancy Banner	x	x	x	x	x	x	x
Alina Alonso	x	x	x	x	x		x
Leslie Daniels	x	x		x		x	x
Sean O'Bannon	x	x	x	x	x	x	x
Cory Neering	x	x	x	x	x	x	x
Ed Sabin	N/A	N/A	N/A	N/A	N/A	N/A	x

**HEALTH CARE DISTRICT BOARD**

**January 29, 2019**

**1. Description: Health Care District Financial Statements**

**2. Summary:**

The December 2018 financial statements for the Health Care District are presented for Health Care District Board review.

**3. Substantive Analysis:**

Management has provided the income statements and key statistical information for the Health Care District. Additional management discussion and analysis is incorporated into the financial statement presentation.

**4. Fiscal Analysis & Economic Impact Statement:**

	<b>Amount</b>	<b>Budget</b>
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:



Dawn Richards  
VP & Chief Financial Officer

**5. Reviewed/Approved by Committee:**

N/A

\_\_\_\_\_  
Committee Name

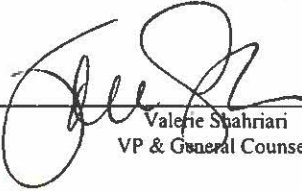
\_\_\_\_\_  
Date Approved

**6. Recommendation:**

Staff recommends the Health Care District Board receive and file the December 2018 Health Care District financial statements.

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahrian  
VP & General Counsel

  
\_\_\_\_\_  
Dawn L. Richards  
VP & Chief Financial Officer

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer



# Health Care District of Palm Beach County

FINANCIAL STATEMENT

December 2018



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**Management Discussion and Analysis**

**Combined Financial Statements**

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## MEMO

To: Finance Committee

From: Dawn L. Richards, Chief Financial Officer

Date: January 9, 2019

Subject: Management Discussion and Analysis of December 2018 Health Care District Financial Statements

The December statements represent the financial performance for the three months of the 2019 fiscal year for the Health Care District. Included below are explanations of volume, revenue and expense variances.

### Net Margin by Fund

	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Prior Year</b>	<b>Prior Year Variance</b>
General Fund	\$ 80,538,619	\$ 80,054,647	\$ 483,973	\$ 7,469,097	\$ 73,069,522
Healey Center	(384,572)	(691,786)	307,214	(647,235)	262,663
Lakeside Medical Center	(6,439,970)	(6,447,563)	7,593	(5,038,924)	(1,401,046)
Healthy Palm Beaches	4,236	1,946	2,290	49,294	(45,058)
Primary Care Clinics	(2,514,646)	(2,842,250)	327,604	(1,113,168)	(1,401,478)

### Net Performance

- Net margin combined for all funds YTD December of \$68.5M was above budget of \$67.3M by \$1.2M or 1.8% and above prior year of (\$2.0M). Year over year positive net margin variance was a result of change in revenue recognition methodology for ad valorem taxes.
- Total combined revenues YTD of \$127.3M were below budget of \$129.2M by \$1.9M or 1.5% and above prior year of \$53.5M by \$73.8M or 137.8%. This variance was caused by the change in ad valorem taxes of \$71.8M.





- Operating expenses YTD of \$57.8M were below budget of \$60.8M by \$3.0M or 4.9% and above prior year of \$54.4M by \$3.3M or 6.1%. Significant positive expense variance to budget included sponsored program (\$766k), purchased services (\$679k), salaries and wages (\$630k), benefits (\$423k), other expense (\$311k), drugs (\$288k), other supplies (\$265k), and repairs and maintenance (\$229k). Notable negative variances were contracted physician expense (\$493k), and medical services (\$343k).

### **Volume Analysis**

#### General Fund (Trauma, Aeromedical, Managed Care, Pharmacy, School Health, Sponsored Programs)

- New Trauma patients of 1,179 is below budget of 1,197 by 18 or 1.5% and above prior year of 1,117 by 62 or 5.6%.
- Aeromedical transports of 141 is below budget of 165 by 24 or 14.5% and below prior year of 173 by 32 or 18.5%.
- Managed Care District Cares visits to medical clinics of 6,021 were below prior year of 8,458 by 2,437 or 28.8%.
- Managed Care Uninsured visits to medical clinics of 8,534 were above prior year of 6,128 by 2,406 or 39.3%.
- Managed Care District Cares dental visits of 1,160 were below prior year of 2,365 by 1,205 or 51.0%.
- Managed Care Uninsured dental visits of 3,244 were below prior year of 3,483 by 239 or 6.9%.
- Managed Care current year membership in District Cares of 8,929 is below prior year of 9,924 by 995 or 10.0%.
- Total prescriptions filled at in-house pharmacies of 65,439 were below prior year of 71,960 by 6,521 or 9.1%.
- Retail pharmacy prescriptions of 526 were below prior year of 713 by 187 or 26.2%.
- Pharmacy average cost per script for December was \$4.16, compared to \$4.07 in 2018, \$7.52 in 2017.

#### Healey Center

- YTD census of 119, was slightly below prior year of 120 by 1 or 1.0% and above budget of 118 by 1 or 1.0%
- YTD admissions of 31 were below prior year of 32 by 1 or 3.1%.
- Resident patient days of 10,932 were below prior year of 11,001 by 69 or 1.0% and above budget of 10,856 by 76 or 1.0%.

#### Lakeside Medical Center

- Adjusted patient days (APD) YTD of 4,186 were below budget of 4,570 by 384 or 8.39% and below prior year of 4,569 by 383 or 8.37%.
- Adjusted admissions YTD of 1,392 were above budget of 1,371 by 21 or 1.53% and above prior year of 1,351 by 40 or 2.97%.

- Average length of stay (excluding newborns) for the hospital YTD of 3.55 was below budget of 3.91 by 9.31% and below prior year of 4.20 by 15.59%.
- Medicare case mix index of 1.60 was above prior year of 1.25. Overall case mix index of 1.05 was below prior year of 1.09.
- Emergency room admissions YTD of 348 were above budget of 318 by 30 or 9.43% and above prior year of 318 by 30 or 9.43%.
- Emergency room visits YTD of 6,036 were above budget of 5,888 by 148 or 2.51% and above prior year of 5,888 by 148 or 2.51%.
- Outpatient visits YTD of 1,548 were below budget of 2,110 by 562 or 26.64% and below prior year of 2,100 also by 562 or 26.64%.

#### Primary Care Clinics

- Total medical clinic visits in all adult and pediatric clinics of 24,510 were below budget of 25,035 by 525 or 2.1% and below prior year of 24,601 by 91 or 0.4%.
- Total dental visits of 6,513 were below budget of 7,945 by 1,432 or 18.0% and below prior year of 8,297 by 1,784 or 21.5%.
- Suboxone clinic visits of 872 were above budget of 824 by 48 or 5.8% and above prior year of 684 by 188 or 27.5%.
- Mobile van visits of 544 were above budget of 520 by 24 or 4.6%.

#### **Revenue Analysis**

##### General Fund

- Total revenue in the General Fund YTD of \$109.5M was below budget of \$111.1M by \$1.6M or 1.5% and above prior year of \$36.0M by \$73.6M or 205.1%. Negative revenue variances are in ad valorem taxes (\$2.7M), patient revenue (\$133k), and grants (\$32k). Negative ad valorem taxes of (\$2.7M) was primarily a result of less county residents taking advantage of tax discount resulting in less ad valorem tax revenue. Aeromed YTD net patient revenue of \$667k was below budget of \$800k by \$133k or 16.6% due to increased bad debt in self pay as well as reduced volume. Pharmacy Ryan White grant of \$24k was below budget of \$56k by \$32k or 56.7% and above prior year of \$20k by \$5k or 23.0%.

##### Healey Center

- Gross revenue of \$3.29M was in line with budget with a slight variance of \$6k or 0.2% and below prior year of \$3.3M by \$34k or 1.0%.
- Net patient revenue of \$2.5M was over budget of \$2.4M by \$83k or 3.5% and above prior year of \$2.2M by \$314k or 14.4%.
- Charity care was over budget by \$75k or 9.1%.



- Collection percentage of 75.85% exceeded budget of 73.18% due to an increase in Medicaid per diem rate.

#### Lakeside Medical Center

- Lakeside Medical Center YTD gross patient revenue of \$33.0M was above budget of \$32.6M by \$384k or 1.2% and above prior year of \$32.1M by \$956k or 3.0%. Although Adjusted Patient Days (APD) were down by 383 YTD resulting in a \$2.7M negative volume variance, the gross revenue per Adjusted Patient Day was higher than budgeted, creating a positive rate variance of \$3.1M.
- Net patient revenue YTD of \$6.9M was below budget of \$7.1M by \$244k or 3.4% and above prior year of \$6.4M by \$492k or 7.7%. The major factor affecting net revenue was charity care in December, which exceeded budget by \$216k.

#### Primary Care Clinics

- Medical Clinic gross patient revenue YTD of \$4.5M was below budget of \$4.6M by \$75k or 1.6% and above prior year of \$4.3M by \$220k or 5.1%.
- Medical Clinic net patient revenue YTD of \$1.9M was above budget of \$1.7M by \$194k or 11.2% and below prior year of \$2.3M by \$409k or 17.5%.
- Medical Clinic net patient revenue per visit YTD was \$78.6 compared to budget of \$69.2 and prior year of \$95.0.
- Dental Clinic gross patient revenue of \$926k was below budget of \$1.0M by \$77k or 7.7% and below prior year of \$973k by \$47k or 4.9%.
- Dental Clinic net patient revenue of \$564k was below budget of \$551 by \$13k or 2.3% and below prior year of \$957k by \$393k or 41.1%.
- Dental Clinic net patient revenue per visit was \$86.6 compared to budget of \$84.6 and prior year of \$115.4.
- Grant revenue of \$1.9M was below budget of \$2.3M by \$393k or 17.4% and above prior year of \$1.8M by \$109k or 6.2%. This is due to the delayed relocation of the Belle Glade clinic to Lakeside Medical Center, the clinics were unable to recognize HRSA grant funding for construction at the site.
- Other revenue of \$38k is below budget of \$47k by \$9k or 19.4% due to less than anticipated EHR incentive.



## Expenses Analysis

### General Fund

- Total YTD operating expenses of \$31.6M were below budget of \$34.2M by \$2.6M or 7.5% and above prior year of \$30.8M by \$739k or 2.4%. Notable favorable variances includes sponsored programs (\$766k), purchased services (\$663k), salaries and wages (\$389k), other expense (\$245k), repairs and maintenance (\$237k), drugs (\$212), and benefits (\$210k). Sponsored programs grant will be funded starting January 2019. Salaries and wages as well as benefits are positive to budget due to unfilled budgeted positions. Purchased services as well as repair mainenance will realize savings until system upgrades are implemented later in the fiscal year.

### Healey Center

- Total operating expenses YTD of \$4.5M were above budget of \$4.6M by \$74k or 1.6% and above prior year of \$4.3M by \$179k or 4.1%. Notable favorable variances are in repairs and maintenance (\$22k), benefits (\$16k) and purchased services (\$14k). Notable unfavorable variance in other supplies (\$7k) due to the timing of purchase for patient supplies.

### Lakeside Medical Center

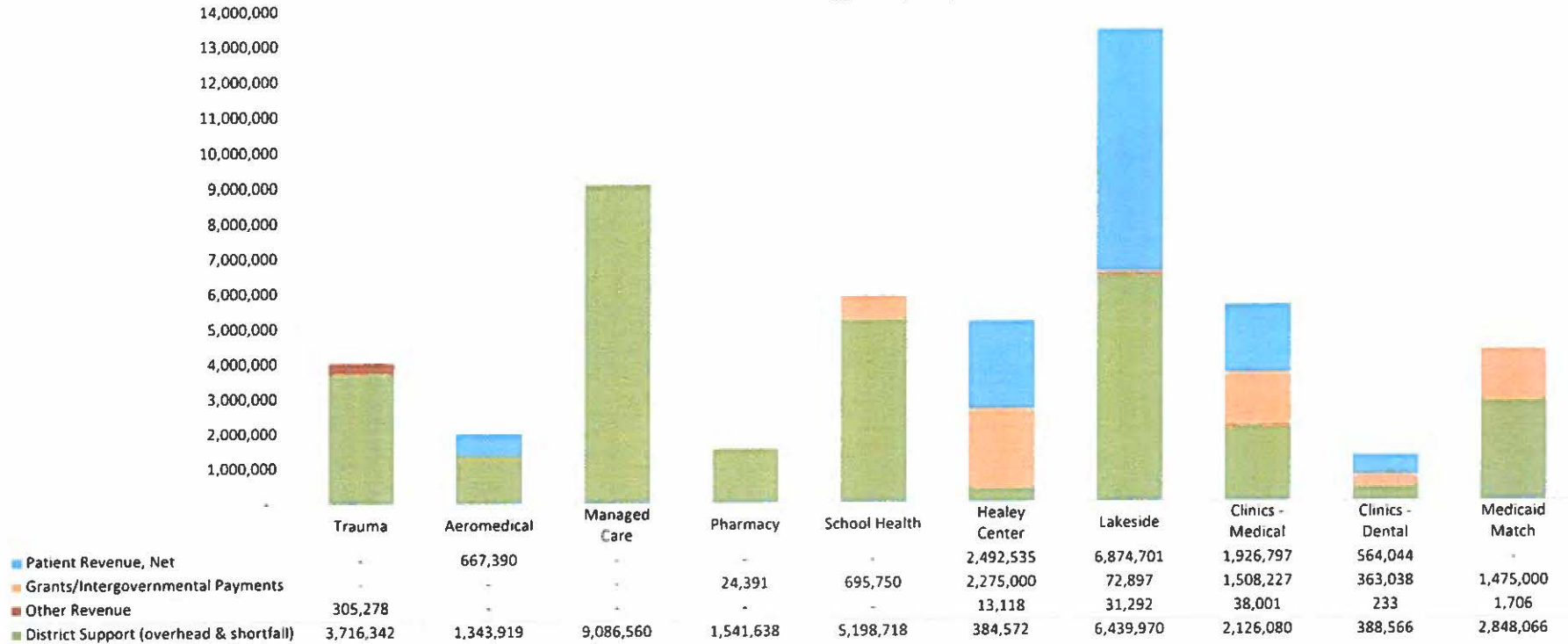
- Lakeside operating expenses YTD of \$11.5M were below budget of \$11.4M by \$53k or .5% and above prior year of \$9.7M by \$1.8M or 19.0%. Significant favorable variances are salaries and wages (\$220k), benefits (\$63k), utilities (\$58k), drugs (\$51k), and other supplies (\$49k). An unfavorable variance of \$496k in contracted physician expense is due to continuing Locums Tenens services.

### Primary Care Clinics

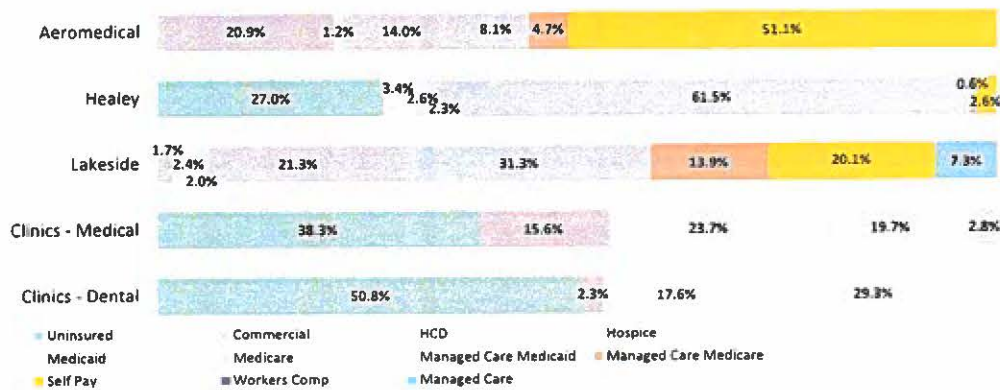
- Medical Clinic operating expenses of \$4.8M were below budget of \$5.1M by \$202k or 4.0% and above prior year \$4.3M by \$410k or 9.4%. Notable favorable variances are in benefits (\$118k), other supplies (\$47k), and other expense (\$41k).
- Dental Clinic operating expenses of \$1.1M were below budget of \$1.2M by \$83k or 7.0% and above prior year of \$1.0M by \$64k or 6.2%. Most of this positive variance relates to medical supplies (\$25k), other supplies (\$16k), benefits (\$15k), and purchased services (\$11k).

# Program Dashboard - YTD December 2018

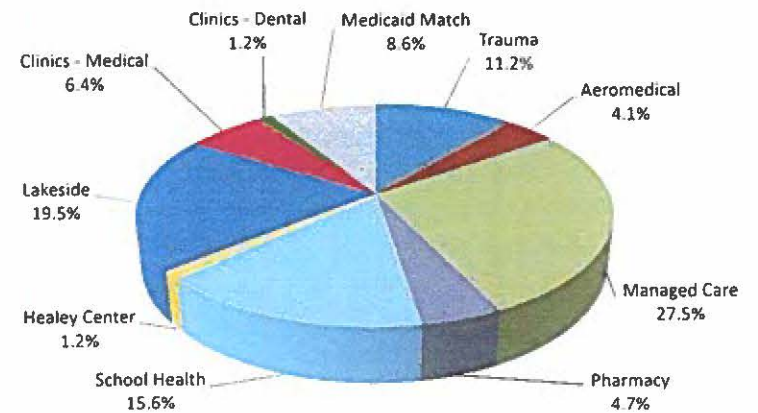
## YTD Revenue and District Support by Program



## YTD Payor Mix by Volume

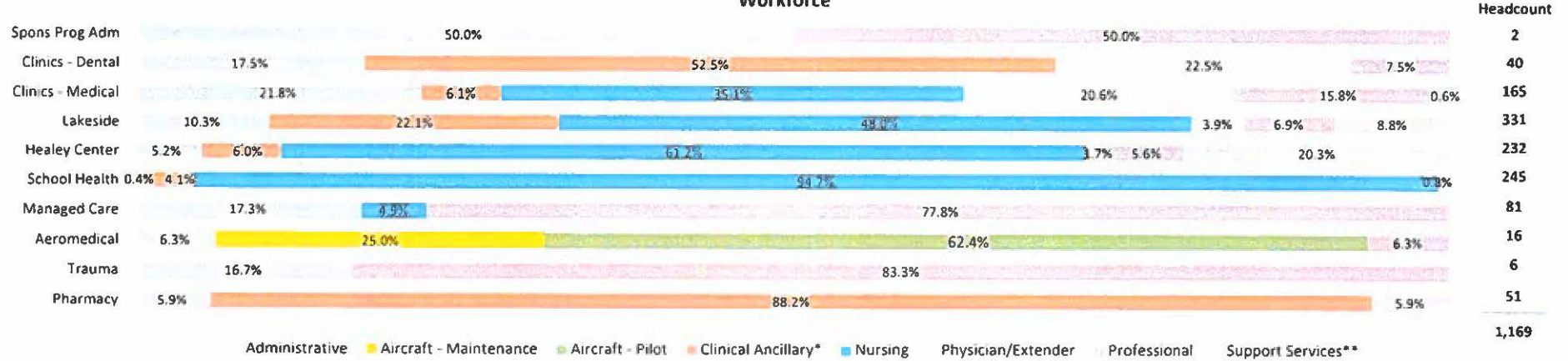


## District Support (overhead and shortfall)



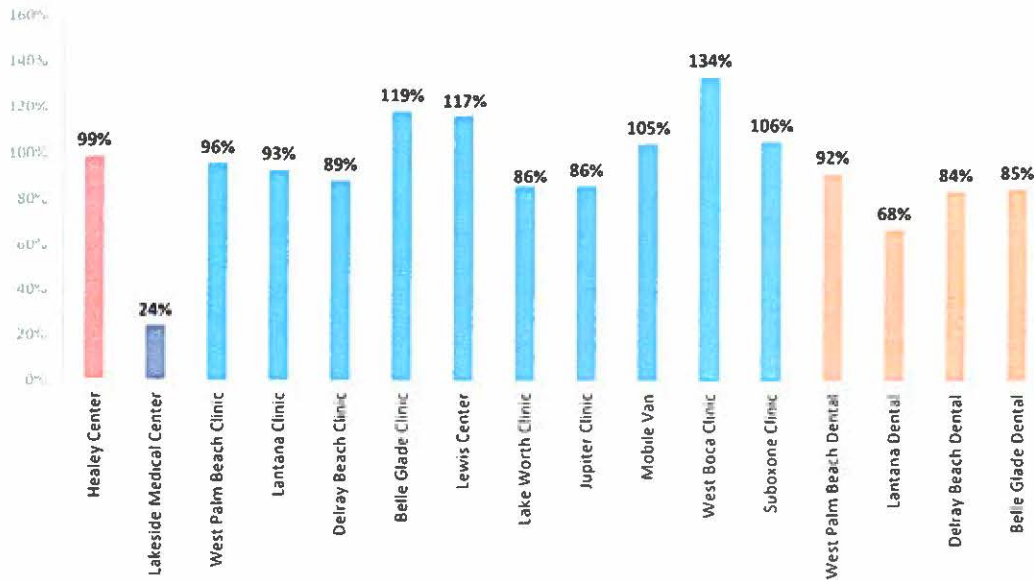
# Program Dashboard - YTD December 2018

## Workforce



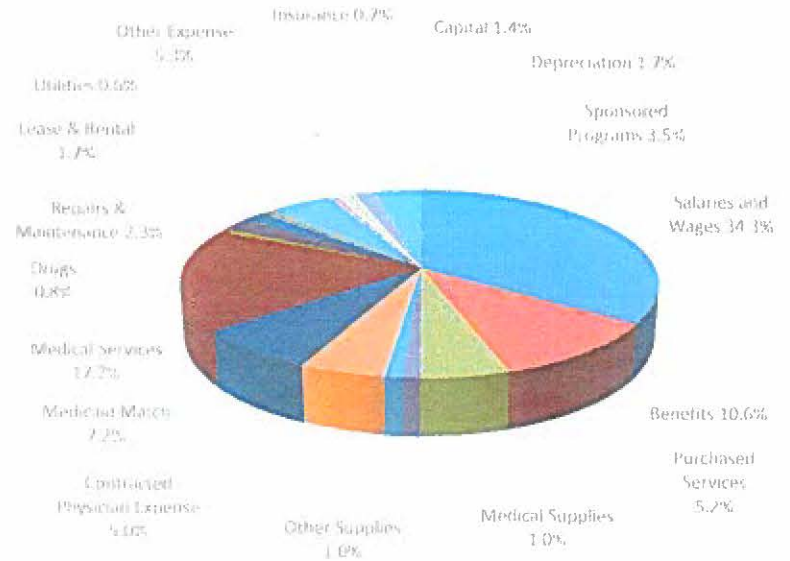
\* Clinical Ancillary is comprised of employees in pharmacy, lab, radiology, ultrasound, respiratory, physical therapy, social services, activities, and dental hygienists/assistants  
 \*\* Support Services is comprised of employees in housekeeping, dietary, laundry, purchasing, and warehouse/delivery

## Capacity Percentage



Healey Center and Lakeside Medical Center capacity percentages reflect the year-to-date average daily census. Primary Care and Dental Clinic capacity percentages represent the number of completed visits compared to the budgeted number of visits at each location.

## Functional Expense Breakdown





## Revenues & Expenditures - Combined All Funds (Functional)

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
<b>Revenues:</b>							<b>Revenues:</b>						
\$ 83,120,459	\$ 88,957,123	\$ (5,836,664)	(6.6%)	\$ 11,072,500	\$ 72,047,959	650.7%	\$ 105,029,529	\$ 107,776,303	\$ (2,746,774)	(2.5%)	\$ 33,217,500	\$ 71,812,029	216.2%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
4,618,821	4,091,029	527,792	12.9%	4,275,061	343,760	8.0%	12,525,467	12,613,253	(87,786)	(0.7%)	12,497,371	28,096	0.2%
1,481,917	1,481,917	-	0.0%	1,481,917	-	0.0%	4,445,750	4,445,750	(0)	(0.0%)	4,445,750	(0)	(0.0%)
720,011	773,007	(52,996)	(6.9%)	653,801	66,211	10.1%	1,968,554	2,320,827	(352,273)	(15.2%)	1,855,198	113,356	6.1%
297,541	223,338	74,203	33.2%	305,442	(7,900)	(2.6%)	856,232	670,015	186,217	27.8%	637,469	218,763	34.3%
641,266	(86,815)	728,081	(838.7%)	(166,674)	807,940	(484.7%)	746,971	(260,444)	1,007,415	(386.8%)	(636,859)	1,383,830	(217.3%)
1,256,166	1,198,650	57,516	4.8%	1,101,929	154,236	14.0%	1,753,520	1,652,542	100,979	6.1%	1,529,611	223,909	14.6%
<b>\$ 92,136,181</b>	<b>\$ 96,638,249</b>	<b>\$ (4,502,068)</b>	<b>(4.7%)</b>	<b>\$ 18,723,975</b>	<b>\$ 73,412,206</b>	<b>392.1%</b>	<b>\$ 127,326,024</b>	<b>\$ 129,218,245</b>	<b>\$ (1,892,221)</b>	<b>(1.5%)</b>	<b>\$ 53,546,040</b>	<b>\$ 73,779,984</b>	<b>137.8%</b>
<b>Expenditures:</b>							<b>Expenditures:</b>						
6,641,819	6,972,810	330,992	4.7%	6,099,878	(541,941)	(8.9%)	20,443,707	21,073,638	629,931	3.0%	19,496,800	(946,907)	(4.9%)
1,919,451	2,231,287	311,836	14.0%	2,072,164	152,714	7.4%	6,313,432	6,736,701	423,268	6.3%	6,083,316	(230,117)	(3.8%)
1,007,794	1,276,098	268,305	21.0%	817,520	(190,274)	(23.3%)	3,093,040	3,772,297	679,257	18.0%	2,285,665	(807,375)	(35.3%)
234,933	186,322	(48,610)	(26.1%)	219,161	(15,771)	(7.2%)	584,246	571,827	(12,419)	(2.2%)	479,096	(105,150)	(21.9%)
272,515	294,023	21,508	7.3%	312,575	40,061	12.8%	621,299	886,019	264,720	29.9%	629,205	7,906	1.3%
1,198,192	666,645	(531,546)	(79.7%)	567,753	(630,439)	(111.0%)	2,972,227	2,478,862	(493,365)	(19.9%)	1,764,843	(1,207,384)	(68.4%)
1,441,591	1,441,591	-	0.0%	1,415,952	(25,638)	(1.8%)	4,324,772	4,324,772	-	0.0%	4,247,857	(76,914)	(1.8%)
3,424,730	3,410,080	(14,650)	(0.4%)	3,662,654	237,924	6.5%	10,570,763	10,227,948	(342,814)	(3.4%)	10,918,259	347,496	3.2%
133,565	242,736	109,170	45.0%	283,818	150,253	52.9%	449,181	737,652	288,471	39.1%	691,138	241,957	35.0%
550,067	524,037	(26,030)	(5.0%)	353,126	(196,941)	(55.8%)	1,368,977	1,597,541	228,564	14.3%	1,198,205	(170,771)	(14.3%)
348,280	361,248	12,968	3.6%	298,413	(49,868)	(16.7%)	992,046	1,083,745	91,699	8.5%	1,007,701	15,655	1.6%
127,804	152,642	24,838	16.3%	120,476	(7,328)	(6.1%)	363,185	413,975	50,791	12.3%	350,391	(12,793)	(3.7%)
2,046,271	2,302,560	256,290	11.1%	2,049,927	3,657	0.2%	3,164,732	3,475,695	310,963	8.9%	3,095,604	(69,128)	(2.2%)
131,719	162,773	31,054	19.1%	139,517	7,798	5.6%	409,744	490,028	80,285	16.4%	433,684	23,940	5.5%
705,594	960,833	255,239	26.6%	460,291	(245,303)	(53.3%)	2,116,782	2,882,500	765,718	26.6%	1,767,208	(349,574)	(19.8%)
<b>20,184,322</b>	<b>21,185,685</b>	<b>1,001,363</b>	<b>4.7%</b>	<b>18,873,226</b>	<b>(1,311,096)</b>	<b>(6.9%)</b>	<b>57,788,131</b>	<b>60,753,200</b>	<b>2,965,069</b>	<b>4.9%</b>	<b>54,448,971</b>	<b>(3,339,160)</b>	<b>(6.1%)</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>							<b>Net Performance before Depreciation &amp; Overhead Allocations</b>						
\$ 71,951,859	\$ 75,452,564	\$ (3,500,705)	(4.6%)	\$ (149,251)	\$ 72,101,110	(48,308.7%)	\$ 69,537,892	\$ 68,465,045	\$ 1,072,847	1.6%	\$ (902,931)	\$ 70,440,824	(7,801.3%)
330,134	384,559	54,424	14.2%	365,852	35,718	9.8%	1,034,402	1,155,108	120,706	10.4%	1,097,731	63,330	5.8%
<b>20,514,456</b>	<b>21,570,244</b>	<b>1,055,787</b>	<b>4.9%</b>	<b>19,239,078</b>	<b>(1,275,378)</b>	<b>(6.6%)</b>	<b>58,822,533</b>	<b>61,908,307</b>	<b>3,085,774</b>	<b>5.0%</b>	<b>55,546,703</b>	<b>(3,275,830)</b>	<b>(5.9%)</b>
<b>\$ 71,621,725</b>	<b>\$ 75,068,005</b>	<b>\$ (3,446,281)</b>	<b>(4.6%)</b>	<b>\$ (515,103)</b>	<b>\$ 72,136,828</b>	<b>(14,004.4%)</b>	<b>\$ 68,503,491</b>	<b>\$ 67,309,938</b>	<b>\$ 1,193,553</b>	<b>1.8%</b>	<b>\$ (2,000,663)</b>	<b>\$ 70,504,153</b>	<b>(3,524.0%)</b>
856,336	1,661,386	805,051	48.5%	315,556	(540,779)	(171.4%)	857,030	4,984,159	4,127,129	82.8%	391,912	(465,119)	(118.7%)
<b>\$ 70,765,389</b>	<b>\$ 73,406,619</b>	<b>\$ (2,641,230)</b>	<b>(3.6%)</b>	<b>\$ (830,659)</b>	<b>\$ 71,596,048</b>	<b>(8,619.2%)</b>	<b>\$ 67,646,460</b>	<b>\$ 62,325,778</b>	<b>\$ 5,320,682</b>	<b>8.5%</b>	<b>\$ (2,392,574)</b>	<b>\$ 70,039,035</b>	<b>(2,927.4%)</b>

Note: Excludes Interfund Transfers

## Revenues and Expenses by Fund YTD

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

	General Fund	Healey Center	Lakeside Medical	Healthy Palm Beaches	Primary Care Clinics	Medicaid Match	Capital Funds	Total
<b>Revenues:</b>								
Ad Valorem Taxes	\$ 105,029,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,029,529
Premiums	-	-	-	-	-	-	-	-
Patient Revenue, Net	667,390	2,492,535	6,874,701	-	2,490,841	-	-	12,525,467
Intergovernmental Revenue	695,750	2,275,000	-	-	-	1,475,000	-	4,445,750
Grants	24,391	-	72,897	-	1,871,266	-	-	1,968,554
Interest Earnings	663,062	-	-	-	-	-	-	663,062
Unrealized Gain/(Loss)-Investments	746,971	-	-	-	-	-	-	746,971
Other Revenue	1,699,500	13,118	31,292	14,952	38,234	1,706	140,101	1,938,903
<b>Total Revenues</b>	<b>\$ 109,526,593</b>	<b>\$ 4,780,653</b>	<b>\$ 6,978,891</b>	<b>\$ 14,952</b>	<b>\$ 4,400,340</b>	<b>\$ 1,476,706</b>	<b>\$ 140,101</b>	<b>\$ 127,318,236</b>
<b>Expenditures:</b>								
Salaries and Wages	9,198,237	2,640,795	4,709,779	-	3,894,897	-	-	20,443,707
Benefits	3,060,121	996,039	1,280,701	-	976,571	-	-	6,313,432
Purchased Services	1,861,362	199,823	841,494	5,950	184,412	-	-	3,093,040
Medical Supplies	47,808	125,879	326,854	-	83,706	-	-	584,246
Other Supplies	150,399	208,962	221,170	-	40,767	-	-	621,299
Contracted Physician Expense	87,500	3,414	2,881,313	-	-	-	-	2,972,227
Medicaid Match	-	-	-	-	-	4,324,772	-	4,324,772
Medical Services	10,480,708	12,788	-	(225)	77,492	-	-	10,570,763
Drugs	62,547	86,975	178,442	-	121,217	-	-	449,181
Repairs & Maintenance	746,344	76,893	447,153	-	98,587	-	-	1,368,977
Lease & Rental	479,123	4,936	189,696	-	318,291	-	-	992,046
Utilities	33,343	104,776	208,626	-	16,439	-	-	363,185
Other Expense	2,902,684	40,316	180,000	2,101	39,632	-	-	3,164,732
Insurance	355,975	14,320	29,794	2,890	6,764	-	-	409,744
Sponsored Programs	2,116,782	-	-	-	-	-	-	2,116,782
<b>Total Operational Expenditures</b>	<b>31,582,933</b>	<b>4,515,916</b>	<b>11,495,021</b>	<b>10,716</b>	<b>5,858,775</b>	<b>4,324,772</b>	<b>-</b>	<b>57,788,131</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>\$ 77,943,660</b>	<b>\$ 264,737</b>	<b>\$ (4,516,130)</b>	<b>\$ 4,236</b>	<b>\$ (1,458,434)</b>	<b>\$ (2,848,066)</b>	<b>\$ 140,101</b>	<b>\$ 69,530,104</b>
<b>Budget</b>	<b>\$ 76,993,668</b>	<b>\$ 107,533</b>	<b>\$ (4,214,988)</b>	<b>\$ 1,946</b>	<b>\$ (1,640,272)</b>	<b>\$ (2,848,529)</b>	<b>\$ 65,687</b>	<b>\$ 68,465,045</b>
<b>Prior Year: Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>\$ 5,053,204</b>	<b>\$ 124,223</b>	<b>\$ (3,194,928)</b>	<b>\$ 49,294</b>	<b>\$ (214,997)</b>	<b>\$ (2,771,563)</b>	<b>\$ 62,973</b>	<b>\$ (891,795)</b>

# Combined Governmental Funds Statement of Net Position

As of December 31, 2018

	General Fund December 2018	General Fund November 2018	Medicaid Match December 2018	Medicaid Match November 2018	Capital Projects December 2018	Capital Projects November 2018	Governmental Funds December 2018	Governmental Funds November 2018
<b>Assets</b>								
Cash and Cash Equivalents	\$ 79,545,119	\$ 8,663,014	\$ 117,376	\$ 384,042	\$ 22,517,622	\$ 23,351,286	\$ 102,180,116	\$ 32,398,342
Restricted Cash	-	-	-	-	-	-	-	-
Investments	136,962,946	136,002,759	-	-	-	-	136,962,946	136,002,759
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,276,043	1,187,684	-	-	-	-	1,276,043	1,187,684
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	25,373,123	109,160,363	491,667	225,000	-	-	25,864,790	109,385,363
Inventory	163,539	163,539	-	-	-	-	163,539	163,539
Other Current Assets	2,794,887	2,614,508	-	-	-	-	2,794,887	2,614,508
<b>Total Assets</b>	<b>\$ 246,115,656</b>	<b>\$ 257,791,867</b>	<b>\$ 609,042</b>	<b>\$ 609,042</b>	<b>\$ 22,517,622</b>	<b>\$ 23,351,286</b>	<b>\$ 269,242,321</b>	<b>\$ 281,752,195</b>
<b>Liabilities</b>								
Accounts Payable	5,401,313	4,734,708	-	-	-	41,365	5,401,313	4,776,073
Medical Benefits Payable	3,573,000	3,458,500	-	-	-	-	3,573,000	3,458,500
Due To Other Funds	-	-	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	27,581,971	110,934,346	-	-	-	-	27,581,971	110,934,346
Other Current Liabilities	4,184,162	5,096,138	-	-	-	-	4,184,162	5,096,138
Noncurrent Liabilities	394,551	394,551	-	-	-	-	394,551	394,551
<b>Total Liabilities</b>	<b>41,134,997</b>	<b>124,618,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,365</b>	<b>41,134,997</b>	<b>124,659,608</b>
<b>Fund Balances</b>								
Nonspendable	2,915,544	2,877,739	-	-	-	-	2,915,544	2,877,739
Assigned to Subsequent Year's Budget	36,700,000	36,700,000	-	-	-	-	36,700,000	36,700,000
Assigned to Capital Projects	-	-	-	-	25,129,755	25,129,755	25,129,755	25,129,755
Assigned to Medicaid Match	-	-	491,667	491,667	-	-	491,667	491,667
Unassigned	96,040,120	95,932,546	117,376	117,376	438,532	438,532	96,596,027	96,488,453
Beginning Fund Balance	135,595,455	135,709,955	609,042	609,042	23,248,133	23,248,133	159,452,630	159,567,130
Revenue Over/(Under) Expenditures	69,385,204	(2,536,332)	-	-	(730,510)	61,788	68,654,694	(2,474,544)
Ending Fund Balance	204,980,659	133,173,624	609,042	609,042	22,517,622	23,309,920	228,107,324	157,092,586
<b>Total Liabilities and Fund Balances</b>	<b>\$ 246,115,656</b>	<b>\$ 257,791,867</b>	<b>\$ 609,042</b>	<b>\$ 609,042</b>	<b>\$ 22,517,622</b>	<b>\$ 23,351,285</b>	<b>\$ 269,242,320</b>	<b>\$ 281,752,193</b>

^ Excludes Interfund Transfers

# Combined Business-Type Funds Statement of Net Position

As of December 31, 2018

	Healey Center December 2018	Healey Center November 2018	Healthy Palm Beaches December 2018	Healthy Palm Beaches November 2018	Lakeside Medical Center December 2018	Lakeside Medical Center November 2018	Primary Care Clinics December 2018	Primary Care Clinics November 2018	Business-Type Funds December 2018	Business- Type Funds November 2018
<b>Assets</b>										
Cash and Cash Equivalents	\$ 1,181,363	\$ 912,415	\$ 1,423,453	\$ 1,419,750	\$ 4,710,298	\$ 4,602,384	\$ 658,577	\$ 1,168,442	\$ 7,973,690	\$ 8,102,992
Restricted Cash	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Accounts Receivable, net	930,986	871,711	-	-	3,051,013	2,850,382	1,253,874	1,077,211	5,235,873	4,799,304
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	758,333	1,025,000	-	-	518,211	585,715	1,845,151	1,178,476	3,121,695	2,789,192
Inventory	-	-	-	-	736,634	760,010	-	-	736,634	760,010
Other Current Assets	47,549	63,424	47,969	47,975	288,580	329,934	181,609	234,924	565,708	676,257
Net Investment in Capital Assets	17,885,197	17,940,003	-	-	38,130,608	38,354,028	642,903	648,061	56,658,708	56,942,092
<b>Total Assets</b>	<b>\$ 20,812,283</b>	<b>\$ 20,821,408</b>	<b>\$ 2,971,422</b>	<b>\$ 2,967,726</b>	<b>\$ 47,435,345</b>	<b>\$ 47,482,453</b>	<b>\$ 4,582,114</b>	<b>\$ 4,307,115</b>	<b>\$ 75,801,164</b>	<b>\$ 75,578,702</b>
<b>Deferred Outflows of Resources</b>										
Deferred Outflows Related to Pensions	\$ 114,863	\$ 114,863	-	-	-	-	-	-	\$ 114,863	\$ 114,863
<b>Liabilities</b>										
Accounts Payable	239,544	229,767	5,950	5,950	2,195,676	1,907,889	437,224	435,523	2,878,394	2,579,130
Medical Benefits Payable	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	29,545	29,730	-	-	2,317,805	2,317,805	-	-	2,347,350	2,347,535
Deferred Revenue	-	-	-	-	16,225	16,225	81,055	94,570	97,280	110,795
Other Current Liabilities	280,703	272,158	3,471	3,471	1,233,808	1,042,550	685,646	523,678	2,203,628	1,841,858
Noncurrent Liabilities	1,237,335	1,161,431	-	-	2,121,061	1,917,955	749,580	728,163	4,107,977	3,807,549
<b>Total Liabilities</b>	<b>\$ 1,787,127</b>	<b>\$ 1,693,086</b>	<b>\$ 9,421</b>	<b>\$ 9,421</b>	<b>\$ 7,884,575</b>	<b>\$ 7,202,424</b>	<b>\$ 1,953,505</b>	<b>\$ 1,781,935</b>	<b>\$ 11,634,629</b>	<b>\$ 10,686,867</b>
<b>Deferred Inflows of Resources</b>										
Deferred Inflows	\$ 115,064	\$ 113,432	-	-	2,357	-	612	-	\$ 118,033	\$ 113,432
<b>Net Position</b>										
Net Investment in Capital Assets	17,885,197	17,940,003	-	-	38,130,608	38,354,028	642,903	648,061	56,658,708	56,942,092
Restricted	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Unrestricted	1,130,903	1,180,895	1,462,001	1,458,305	1,417,805	1,926,001	1,985,093	1,877,118	5,995,802	6,442,319
<b>Total Net Position</b>	<b>19,024,955</b>	<b>19,129,753</b>	<b>2,962,001</b>	<b>2,958,305</b>	<b>39,548,413</b>	<b>40,280,029</b>	<b>2,627,997</b>	<b>2,525,180</b>	<b>64,163,365</b>	<b>64,893,266</b>
<b>Total Net Position</b>	<b>\$ 20,927,146</b>	<b>\$ 20,936,271</b>	<b>\$ 2,971,422</b>	<b>\$ 2,967,726</b>	<b>\$ 47,435,345.17</b>	<b>\$ 47,482,453</b>	<b>\$ 4,582,113.92</b>	<b>\$ 4,307,115</b>	<b>\$ 75,916,027</b>	<b>\$ 75,693,565</b>

# **SUPPLEMENTAL INFORMATION**

## **GENERAL FUND**

# General Fund Revenue & Expenditures

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 83,120,459	\$ 88,957,123	\$ (5,836,664)	(6.6%)	\$ 11,072,500	\$ 72,047,959	650.7%	\$ 105,029,529	\$ 107,776,303	\$ (2,746,774)	(2.5%)	\$ 33,217,500	\$ 71,812,029	216.2%
			0.0%			0.0%				0.0%			0.0%
356,622	247,472	109,149	44.1%	(69,950)	426,572	(609.8%)	667,390	800,645	(133,256)	(16.6%)	642,637	24,752	3.9%
231,917	231,917	-	0.0%	231,917	-	0.0%	695,750	695,750	(0)	(0.0%)	695,750	(0)	(0.0%)
11,753	18,185	(6,432)	(35.4%)	6,294	5,459	86.7%	24,391	56,361	(31,970)	(56.7%)	19,827	4,564	23.0%
190,989	196,900	(5,911)	(3.0%)	269,743	(78,754)	(29.2%)	663,062	590,700	72,362	12.3%	564,513	98,548	17.5%
641,266	(86,815)	728,081	(838.7%)	(166,674)	807,940	(484.7%)	746,971	(260,444)	1,007,415	(386.8%)	(636,859)	1,383,830	(217.3%)
1,224,894	1,143,957	80,937	7.1%	988,658	236,235	23.9%	1,699,500	1,488,462	211,038	14.2%	1,393,558	305,942	22.0%
<b>\$ 85,777,900</b>	<b>\$ 90,708,739</b>	<b>\$ (4,930,839)</b>	<b>(5.4%)</b>	<b>\$ 12,332,488</b>	<b>\$ 73,445,412</b>	<b>595.5%</b>	<b>\$ 109,526,593</b>	<b>\$ 111,147,777</b>	<b>\$ (1,621,184)</b>	<b>(1.5%)</b>	<b>\$ 35,896,926</b>	<b>\$ 73,629,666</b>	<b>205.1%</b>
<b>Expenditures:</b>													
2,983,671	3,158,137	174,466	5.5%	2,646,364	(337,307)	(12.7%)	9,198,237	9,587,731	389,495	4.1%	8,793,257	(404,979)	(4.6%)
904,269	1,081,198	176,929	16.4%	1,028,818	124,550	12.1%	3,060,121	3,270,159	210,038	6.4%	2,960,035	(100,086)	(3.4%)
566,029	841,607	275,577	32.7%	456,268	(109,761)	(24.1%)	1,861,362	2,524,820	663,458	26.3%	1,260,251	(601,111)	(47.7%)
39,275	7,517	(31,758)	(422.5%)	3,385	(35,890)	(1,060.2%)	47,808	22,550	(25,258)	(112.0%)	7,356	(40,452)	(549.9%)
84,704	103,664	18,960	18.3%	172,844	88,140	51.0%	150,399	310,992	160,593	51.6%	265,142	114,743	43.3%
29,167	29,167	0	0.0%	29,167	-	0.0%	87,500	87,500	0	0.0%	87,500	-	0.0%
3,401,981	3,348,921	(53,060)	(1.6%)	3,658,337	256,356	7.0%	10,480,708	10,046,762	(433,945)	(4.3%)	10,907,123	426,415	3.9%
18,181	91,542	73,361	80.1%	127,274	109,093	85.7%	62,547	274,626	212,080	77.2%	264,273	201,727	76.3%
291,127	327,889	36,762	11.2%	264,256	(26,871)	(10.2%)	746,344	983,668	237,324	24.1%	664,788	(81,557)	(12.3%)
177,188	186,299	9,112	4.9%	151,780	(25,408)	(16.7%)	479,123	558,898	79,775	14.3%	549,894	70,771	12.9%
9,852	8,613	(1,239)	(14.4%)	5,384	(4,469)	(83.0%)	33,343	25,839	(7,504)	(29.0%)	17,372	(15,972)	(91.9%)
1,935,661	2,126,589	190,927	9.0%	2,064,953	129,291	6.3%	2,902,684	3,147,701	245,017	7.8%	2,925,214	22,530	0.8%
112,469	143,454	30,985	21.6%	121,411	8,942	7.4%	355,975	430,361	74,385	17.3%	374,310	18,335	4.9%
705,594	960,833	255,239	26.6%	460,291	(245,303)	(53.3%)	2,116,782	2,882,500	765,718	26.6%	1,767,208	(349,574)	(19.8%)
11,259,166	12,415,429	1,156,262	9.3%	11,190,531	(68,635)	(0.6%)	31,582,933	34,154,108	2,571,176	7.5%	30,843,727	(739,211)	(2.4%)
<b>Net Performance before Overhead</b>													
74,518,733	78,293,310	(3,774,576)	(4.8%)	1,141,956	73,376,777	6,425.5%	77,943,660	76,993,668	949,992	1.2%	5,053,204	72,890,456	1,442.5%
(893,893)	(1,018,405)	124,512	(12.2%)	(785,587)	108,307	(13.8%)	(2,594,959)	(3,060,979)	466,019	(15.2%)	(2,415,893)	179,067	(7.4%)
<b>10,365,273</b>	<b>11,397,023</b>	<b>1,031,750</b>	<b>9.1%</b>	<b>10,404,945</b>	<b>39,672</b>	<b>0.4%</b>	<b>28,987,973</b>	<b>31,093,130</b>	<b>2,105,157</b>	<b>6.8%</b>	<b>28,427,829</b>	<b>(560,144)</b>	<b>(2.0%)</b>
<b>\$ 75,412,627</b>	<b>\$ 79,311,715</b>	<b>\$ (3,899,089)</b>	<b>(4.9%)</b>	<b>\$ 1,927,543</b>	<b>\$ 73,485,084</b>	<b>3,812.4%</b>	<b>\$ 80,538,619</b>	<b>\$ 80,054,647</b>	<b>\$ 483,973</b>	<b>0.6%</b>	<b>\$ 7,469,097</b>	<b>\$ 73,069,522</b>	<b>978.3%</b>
			0.0%			0.0%				0.0%			0.0%
<b>\$ (3,491,091)</b>	<b>\$ (4,332,010)</b>	<b>\$ 840,919</b>	<b>(19.4%)</b>	<b>\$ (923,609)</b>	<b>\$ (2,567,482)</b>	<b>278.0%</b>	<b>\$ (11,153,416)</b>	<b>\$ (12,996,029)</b>	<b>\$ 1,842,613</b>	<b>(14.2%)</b>	<b>\$ (2,771,563)</b>	<b>\$ (8,381,853)</b>	<b>302.4%</b>



# Trauma Statement of Revenues and Expenditures

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 155,222	\$ 32,000	\$ 123,222	385.1%	\$ 92,804	\$ 62,418	67.3%	Other Revenue	\$ 305,278	\$ 96,000	\$ 209,278	218.0%	\$ 92,804	\$ 212,475	229.0%	
<b>155,222</b>	<b>32,000</b>	<b>123,222</b>	<b>385.1%</b>	<b>92,804</b>	<b>62,418</b>	<b>67.3%</b>	<b>Total Revenue</b>	<b>305,278</b>	<b>96,000</b>	<b>209,278</b>	<b>218.0%</b>	<b>92,804</b>	<b>212,475</b>	<b>229.0%</b>	
<i>Direct Operational Expenses:</i>															
39,859	41,015	1,156	2.8%	38,723	(1,135)	(2.9%)	Salaries and Wages	123,421	127,143	3,722	2.9%	120,371	(3,050)	(2.5%)	
11,694	13,036	1,342	10.3%	12,847	1,153	9.0%	Benefits	38,138	39,854	1,716	4.3%	39,603	1,465	3.7%	
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%	
1,164,575	1,183,338	18,763	1.6%	1,321,525	156,950	11.9%	Medical Services	3,493,890	3,550,013	56,122	1.6%	3,955,725	461,835	11.7%	
15	42	27	64.2%	53	39	72.1%	Other Supplies	99	125	26	20.7%	60	(39)	(65.7%)	
29,167	29,167	0	0.0%	29,167	-	0.0%	Contracted Physician Expense	87,500	87,500	0	0.0%	87,500	-	0.0%	
792	792	-	0.0%	708	(83)	(11.8%)	Repairs & Maintenance	2,375	2,375	-	0.0%	2,125	(250)	(11.8%)	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
428	860	432	50.3%	521	93	17.9%	Other Expense	4,072	3,479	(593)	(17.0%)	1,669	(2,403)	(144.0%)	
80,653	100,745	20,092	19.9%	96,969	16,316	16.8%	Insurance	246,247	302,235	55,988	18.5%	304,232	57,986	19.1%	
<b>1,327,181</b>	<b>1,368,993</b>	<b>41,812</b>	<b>3.1%</b>	<b>1,500,513</b>	<b>173,332</b>	<b>11.6%</b>	<b>Total Operational Expenses</b>	<b>3,995,742</b>	<b>4,112,724</b>	<b>116,982</b>	<b>2.8%</b>	<b>4,511,285</b>	<b>515,543</b>	<b>11.4%</b>	
<i>Net Performance before Overhead</i>															
<b>(1,171,959)</b>	<b>(1,336,993)</b>	<b>165,034</b>	<b>(12.3%)</b>	<b>(1,407,710)</b>	<b>235,751</b>	<b>(16.7%)</b>	<b>Allocations</b>	<b>(3,690,464)</b>	<b>(4,016,724)</b>	<b>326,260</b>	<b>(8.8%)</b>	<b>(4,418,481)</b>	<b>728,017</b>	<b>(16.5%)</b>	
<i>Overhead Allocations:</i>															
228	352	124	35.1%	375	147	39.2%	Risk Mgt	931	1,055	124	11.8%	823	(108)	(13.1%)	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
142	154	12	7.9%	-	(142)	0.0%	Internal Audit	425	461	36	7.9%	0	(425)	(303,414.3%)	
2,696	3,471	776	22.4%	8,082	5,386	66.6%	Palm Springs Facility	8,258	10,415	2,158	20.7%	24,328	16,070	66.1%	
585	689	104	15.1%	730	144	19.8%	Administration	1,999	2,068	69	3.4%	2,120	121	5.7%	
865	850	(15)	(1.8%)	790	(76)	(9.6%)	Human Resources	2,547	2,550	3	0.1%	1,796	(751)	(41.8%)	
224	352	128	36.4%	367	143	39.0%	Legal	732	1,057	325	30.7%	726	(6)	(0.9%)	
168	234	66	28.2%	109	(59)	(54.0%)	Records	527	701	174	24.8%	357	(170)	(47.6%)	
100	324	224	69.2%	182	82	45.1%	Compliance	459	971	512	52.8%	503	44	8.8%	
33	40	6	15.4%	32	(1)	(4.6%)	Planning/Research	106	119	13	10.6%	111	5	4.4%	
626	965	339	35.1%	617	(9)	(1.5%)	Finance	2,202	2,896	694	24.0%	1,949	(254)	(13.0%)	
231	364	133	36.6%	202	(28)	(13.9%)	Public Relations	586	1,091	505	46.3%	573	(13)	(2.3%)	
2,693	2,758	65	2.4%	2,222	(471)	(21.2%)	Information Technology	6,833	8,273	1,440	17.4%	7,903	1,070	13.5%	
-	-	-	0.0%	66	66	100.0%	Budget & Decision Support	-	-	-	0.0%	194	194	100.0%	
60	75	16	20.7%	38	(22)	(57.8%)	Corporate Quality	274	225	(49)	(21.7%)	259	(14)	(5.6%)	
<b>8,650</b>	<b>10,627</b>	<b>1,977</b>	<b>18.6%</b>	<b>13,811</b>	<b>5,161</b>	<b>37.4%</b>	<b>Total Overhead Allocations</b>	<b>25,878</b>	<b>31,882</b>	<b>6,004</b>	<b>18.8%</b>	<b>41,641</b>	<b>15,763</b>	<b>37.9%</b>	
<b>1,335,831</b>	<b>1,379,620</b>	<b>43,789</b>	<b>3.2%</b>	<b>1,514,325</b>	<b>178,494</b>	<b>11.8%</b>	<b>Total Expenses</b>	<b>4,021,620</b>	<b>4,144,606</b>	<b>122,986</b>	<b>3.0%</b>	<b>4,552,925</b>	<b>531,305</b>	<b>11.7%</b>	
<b>\$ (1,180,609)</b>	<b>\$ (1,347,620)</b>	<b>\$ 167,011</b>	<b>(12.4%)</b>	<b>\$ (1,421,521)</b>	<b>\$ 240,912</b>	<b>(16.9%)</b>	<b>Net Margin</b>	<b>\$ (3,716,342)</b>	<b>\$ (4,048,606)</b>	<b>\$ 332,264</b>	<b>(8.2%)</b>	<b>\$ (4,460,122)</b>	<b>\$ 743,780</b>	<b>(16.7%)</b>	

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# Aeromedical Statement of Revenues and Expenditures

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,140,291	\$ 1,030,884	\$ 109,407	10.6%	\$ 1,014,080	\$ 126,212	12.4%	\$ 2,941,434	\$ 3,335,214	\$ (393,780)	(11.8%)	\$ 3,446,253	\$ (504,819)	(14.6%)
724,889	473,329	(251,560)	(53.1%)	591,052	(133,837)	(22.6%)	1,497,826	1,531,359	33,533	2.2%	1,660,390	162,565	9.8%
95,885	245,373	149,488	60.9%	368,307	272,422	74.0%	132,685	793,854	661,169	83.3%	1,107,621	974,936	88.0%
(37,106)	64,710	101,816	157.3%	124,670	161,776	129.8%	643,534	209,356	(434,178)	(207.4%)	35,605	(607,929)	(1,707.4%)
783,669	783,412	(257)	(0.0%)	1,084,030	300,361	27.7%	2,274,044	2,534,569	260,525	10.3%	2,803,616	529,571	18.9%
356,622	247,472	109,149	44.1%	(69,950)	426,572	(609.8%)	667,390	800,645	(133,256)	(16.6%)	642,637	24,752	3.9%
31.27%	24.01%			-6.90%			22.69%	24.01%		18.65%			
16	-	16	0.0%	0	15	8,126.3%	16	-	16	0.0%	87	(72)	(82.1%)
356,638	247,473	109,165	44.1%	(69,950)	426,588	(609.8%)	667,405	800,646	(133,240)	(16.6%)	642,724	24,681	3.8%
<i>Direct Operational Expenses:</i>													
148,053	170,337	22,284	13.1%	148,463	409	0.3%	473,816	525,806	51,989	9.9%	486,321	12,505	2.6%
43,647	57,039	13,392	23.5%	51,241	7,594	14.8%	154,465	174,707	20,242	11.6%	159,918	5,453	3.4%
236,803	242,642	5,840	2.4%	204,191	(32,612)	(16.0%)	780,255	727,927	(52,328)	(7.2%)	594,555	(185,700)	(31.2%)
140	1,517	1,377	90.8%	2,951	2,811	95.3%	4,372	4,550	179	3.9%	5,271	899	17.1%
10,416	12,833	2,417	18.8%	8,076	(2,340)	(29.0%)	31,106	38,500	7,394	19.2%	29,417	(1,690)	(5.7%)
74,475	72,194	(2,281)	(3.2%)	95,323	20,847	21.9%	184,110	216,583	32,473	15.0%	234,669	50,559	21.5%
4,222	4,909	687	14.0%	4,177	(44)	(1.1%)	14,589	14,727	139	0.9%	13,674	(914)	(6.7%)
5,090	5,100	10	0.2%	5,090	-	0.0%	15,270	15,300	30	0.2%	15,270	-	0.0%
19,935	23,088	3,154	13.7%	21,705	1,770	8.2%	67,996	75,315	7,319	9.7%	65,792	(2,205)	(3.4%)
(598)	6,597	7,195	109.1%	6,867	7,465	108.7%	13,418	19,790	6,372	32.2%	15,307	1,889	12.3%
542,184	596,257	54,074	9.1%	548,084	5,900	1.1%	1,739,398	1,813,205	73,808	4.1%	1,620,195	(119,203)	(7.4%)
<i>Net Performance before Overhead</i>													
(185,546)	(348,785)	163,239	(46.8%)	(618,034)	432,488	(70.0%)	(1,071,992)	(1,012,560)	(59,433)	5.9%	(977,470)	(94,522)	9.7%
<i>Overhead Allocations:</i>													
2,362	3,929	1,567	39.9%	3,694	1,331	36.0%	9,643	11,576	1,933	16.7%	8,109	(1,534)	(18.9%)
43,445	34,364	(9,081)	(26.4%)	6,928	(36,516)	(527.1%)	108,150	101,251	(6,899)	(6.8%)	26,219	(81,932)	(312.5%)
1,467	1,717	250	14.6%	-	(1,467)	0.0%	4,400	5,059	659	13.0%	1	(4,399)	(311,980.9%)
6,063	7,701	1,638	21.3%	7,193	1,130	15.7%	20,702	22,692	1,990	8.8%	20,894	193	0.9%
2,611	2,766	156	5.6%	2,382	(228)	(9.6%)	7,684	8,151	466	5.7%	5,417	(2,267)	(41.8%)
2,319	3,935	1,616	41.1%	3,616	1,297	35.9%	7,582	11,594	4,012	34.6%	7,151	(431)	(6.0%)
1,738	2,609	871	33.4%	1,074	(664)	(61.9%)	5,454	7,688	2,234	29.1%	3,516	(1,938)	(55.1%)
1,033	3,614	2,581	71.4%	1,789	756	42.3%	4,749	10,649	5,899	55.4%	4,953	204	4.1%
346	441	95	21.6%	315	(31)	(9.9%)	1,097	1,301	204	15.6%	1,092	(5)	(0.4%)
6,483	10,783	4,299	39.9%	6,078	(405)	(6.7%)	22,804	31,770	8,966	28.2%	19,201	(3,603)	(18.8%)
2,388	4,063	1,675	41.2%	1,995	(393)	(19.7%)	6,067	11,971	5,903	49.3%	5,643	(424)	(7.5%)
27,883	30,803	2,919	9.5%	21,894	(5,989)	(27.4%)	70,756	90,758	20,002	22.0%	77,876	7,120	9.2%
-	-	-	0.0%	649	649	100.0%	-	-	-	0.0%	1,909	1,909	100.0%
616	838	222	26.5%	372	(244)	(65.7%)	2,836	2,470	(367)	(14.8%)	2,557	(279)	(10.9%)
98,754	107,564	8,810	8.2%	57,979	(40,775)	(70.3%)	271,926	316,928	45,002	14.2%	184,540	(87,387)	(47.4%)
640,938	703,821	62,883	8.9%	606,063	(34,875)	(5.8%)	2,011,324	2,130,133	118,809	5.6%	1,804,735	(206,589)	(11.4%)
\$ (284,300)	\$ (456,348)	\$ 172,048	(37.7%)	\$ (676,013)	\$ 391,713	(57.9%)	\$ (1,343,919)	\$ (1,329,488)	\$ (14,431)	1.1%	\$ (1,162,010)	\$ (181,909)	15.7%

# Managed Care Statement of Revenues and Expenditures

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	Patient Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
-	-	-	0.0%	-	-	0.0%	Total Revenue	-	-	-	0.0%	-	-	0.0%	
<i>Direct Operational Expenses:</i>															
364,213	370,319	6,105	1.6%	361,591	(2,622)	(0.7%)	Salaries and Wages	1,162,521	1,147,915	(14,606)	(1.3%)	1,145,230	(17,291)	(1.5%)	
122,422	135,456	13,034	9.6%	134,879	12,457	9.2%	Benefits	400,678	412,946	12,269	3.0%	413,481	12,804	3.1%	
16,672	190,574	173,902	91.3%	16,242	(430)	(2.6%)	Purchased Services	109,030	571,722	462,692	80.9%	52,352	(56,677)	(108.3%)	
2,237,406	2,165,583	(71,822)	(3.3%)	2,336,812	99,406	4.3%	Medical Services	6,986,818	6,496,750	(490,068)	(7.5%)	6,951,398	(35,420)	(0.5%)	
2,457	3,456	1,000	28.9%	5,510	3,054	55.4%	Other Supplies	6,443	10,369	3,926	37.9%	5,017	(1,426)	(28.4%)	
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%	
23,712	31,264	7,552	24.2%	24,382	670	2.7%	Repairs & Maintenance	76,952	93,793	16,841	18.0%	62,597	(14,356)	(22.9%)	
8,833	14,894	6,061	40.7%	14,160	5,327	37.6%	Lease & Rental	26,300	44,682	18,382	41.1%	42,480	16,180	38.1%	
510	525	15	2.9%	591	81	13.7%	Utilities	2,487	1,575	(912)	(57.9%)	1,620	(868)	(53.6%)	
(71,809)	14,639	86,448	590.5%	5,558	77,367	1,392.0%	Other Expense	15,188	43,916	28,728	65.4%	47,168	31,980	67.8%	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
<b>2,704,416</b>	<b>2,926,711</b>	<b>222,295</b>	<b>7.6%</b>	<b>2,899,725</b>	<b>195,309</b>	<b>6.7%</b>	<b>Total Operational Expenses</b>	<b>8,786,416</b>	<b>8,823,669</b>	<b>37,253</b>	<b>0.4%</b>	<b>8,721,343</b>	<b>(65,073)</b>	<b>(0.7%)</b>	
<b>Net Performance before Overhead</b>															
<b>(2,704,416)</b>	<b>(2,926,711)</b>	<b>222,295</b>	<b>(7.6%)</b>	<b>(2,899,725)</b>	<b>195,309</b>	<b>(6.7%)</b>	<b>Allocations</b>	<b>(8,786,416)</b>	<b>(8,823,669)</b>	<b>37,253</b>	<b>(0.4%)</b>	<b>(8,721,343)</b>	<b>(65,073)</b>	<b>0.7%</b>	
<i>Overhead Allocations:</i>															
3,067	4,728	1,662	35.1%	4,107	1,040	25.3%	Risk Mgt	12,517	14,184	1,667	11.8%	9,012	(3,505)	(38.9%)	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
1,904	2,066	162	7.9%	-	(1,904)	0.0%	Internal Audit	5,712	6,199	487	7.9%	2	(5,710)	(363,712.1%)	
19,920	25,654	5,734	22.4%	65,368	45,448	69.5%	Palm Springs Facility	61,018	76,962	15,944	20.7%	196,760	135,742	69.0%	
7,870	9,268	1,398	15.1%	7,992	122	1.5%	Administration	26,872	27,804	932	3.4%	23,215	(3,657)	(15.8%)	
12,405	12,185	(219)	(1.8%)	11,715	(690)	(5.9%)	Human Resources	36,512	36,556	45	0.1%	26,638	(9,873)	(37.1%)	
3,010	4,735	1,725	36.4%	4,017	1,008	25.1%	Legal	9,841	14,205	4,364	30.7%	7,945	(1,897)	(23.9%)	
2,256	3,140	884	28.2%	1,193	(1,063)	(89.1%)	Records	7,080	9,420	2,340	24.8%	3,906	(3,174)	(81.2%)	
1,341	4,349	3,009	69.2%	1,988	647	32.6%	Compliance	6,165	13,048	6,883	52.8%	5,503	(662)	(12.0%)	
450	531	82	15.4%	350	(100)	(28.5%)	Planning/Research	1,424	1,594	170	10.6%	1,214	(211)	(17.3%)	
8,415	12,976	4,560	35.1%	6,753	(1,663)	(24.6%)	Finance	29,601	38,927	9,326	24.0%	21,334	(8,267)	(38.8%)	
3,100	4,889	1,789	36.6%	2,216	(884)	(39.9%)	Public Relations	7,876	14,667	6,792	46.3%	6,270	(1,606)	(25.6%)	
36,194	37,068	874	2.4%	24,326	(11,868)	(48.8%)	Information Technology	91,844	111,203	19,359	17.4%	86,525	(5,320)	(6.1%)	
-	-	-	0.0%	722	722	100.0%	Budget & Decision Support	-	-	-	0.0%	2,121	2,121	100.0%	
800	1,009	209	20.7%	413	(387)	(93.6%)	Corporate Quality	3,682	3,026	(656)	(21.7%)	2,841	(841)	(29.6%)	
<b>100,730</b>	<b>122,598</b>	<b>21,869</b>	<b>17.8%</b>	<b>131,159</b>	<b>30,429</b>	<b>23.2%</b>	<b>Total Overhead Allocations</b>	<b>300,144</b>	<b>367,795</b>	<b>67,652</b>	<b>18.4%</b>	<b>393,286</b>	<b>93,143</b>	<b>23.7%</b>	
<b>2,805,146</b>	<b>3,049,309</b>	<b>244,164</b>	<b>8.0%</b>	<b>3,030,884</b>	<b>225,738</b>	<b>7.4%</b>	<b>Total Expenses</b>	<b>9,086,560</b>	<b>9,191,464</b>	<b>104,904</b>	<b>1.1%</b>	<b>9,114,629</b>	<b>28,069</b>	<b>0.3%</b>	
<b>\$ (2,805,146)</b>	<b>\$ (3,049,309)</b>	<b>\$ 244,164</b>	<b>(8.0%)</b>	<b>\$ (3,030,884)</b>	<b>\$ 225,738</b>	<b>(7.4%)</b>	<b>Net Margin</b>	<b>\$ (9,086,560)</b>	<b>\$ (9,191,464)</b>	<b>\$ 104,904</b>	<b>(1.1%)</b>	<b>\$ (9,114,629)</b>	<b>\$ 28,069</b>	<b>(0.3%)</b>	

# Pharmacy Services Statement of Revenues and Expenditures

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	-	\$ -	0.0%	-	\$ -	0.0%	Patient Revenue	\$ -	-	\$ -	0.0%	\$ -	\$ -	0.0%	
-	-	-	0.0%	-	-	0.0%	Other Revenue	-	-	-	0.0%	-	-	0.0%	
11,753	18,185	(6,432)	(35.4%)	6,294	5,459	86.7%	Grants	24,391	56,361	(31,970)	(56.7%)	19,827	4,564	23.0%	
<b>11,753</b>	<b>18,185</b>	<b>(6,432)</b>	<b>(35.4%)</b>	<b>6,294</b>	<b>5,459</b>	<b>86.7%</b>	<b>Total Revenues</b>	<b>24,391</b>	<b>56,361</b>	<b>(31,970)</b>	<b>(56.7%)</b>	<b>19,827</b>	<b>4,564</b>	<b>23.0%</b>	
<i>Direct Operational Expenses:</i>															
280,921	294,907	13,986	4.7%	268,280	(12,641)	(4.7%)	Salaries and Wages	895,007	914,184	19,177	2.1%	876,865	(18,142)	(2.1%)	
81,364	90,025	8,661	9.6%	81,088	(276)	(0.3%)	Benefits	272,875	274,821	1,945	0.7%	255,838	(17,038)	(6.7%)	
7,677	13,135	5,458	41.6%	15,117	7,440	49.2%	Purchased Services	27,330	39,406	12,076	30.6%	32,241	4,911	15.2%	
-	-	-	0.0%	-	-	0.0%	Medical Services	-	-	-	0.0%	-	-	0.0%	
3,680	16,077	12,396	77.1%	3,965	285	7.2%	Other Supplies	14,699	48,230	33,531	69.5%	21,348	6,649	31.1%	
-	-	-	0.0%	-	-	0.0%	Preventive Services	-	-	-	0.0%	-	-	0.0%	
18,181	91,542	73,361	80.1%	127,274	109,093	85.7%	Drugs	62,547	274,626	212,080	77.2%	264,273	201,727	76.3%	
22,252	43,230	20,978	48.5%	44,662	22,410	50.2%	Repairs & Maintenance	64,451	129,689	65,238	50.3%	90,750	26,299	29.0%	
13,412	17,773	4,362	24.5%	12,305	(1,107)	(9.0%)	Lease & Rental	40,235	53,319	13,085	24.5%	36,914	(3,321)	(9.0%)	
725	800	75	9.4%	616	(109)	(17.8%)	Utilities	2,207	2,400	194	8.1%	2,078	(129)	(6.2%)	
579	2,883	2,303	79.9%	1,844	1,265	68.6%	Other Expense	2,214	8,648	6,433	74.4%	3,492	1,278	36.6%	
1,825	1,912	87	4.5%	1,277	(547)	(42.9%)	Insurance	5,496	5,736	240	4.2%	3,863	(1,633)	(42.3%)	
<b>430,616</b>	<b>572,284</b>	<b>141,668</b>	<b>24.8%</b>	<b>556,428</b>	<b>125,812</b>	<b>22.6%</b>	<b>Total Operational Expenses</b>	<b>1,387,061</b>	<b>1,751,058</b>	<b>363,997</b>	<b>20.8%</b>	<b>1,587,663</b>	<b>200,602</b>	<b>12.6%</b>	
<b>Net Performance before Overhead</b>															
<b>(418,863)</b>	<b>(554,099)</b>	<b>135,236</b>	<b>(24.4%)</b>	<b>(550,134)</b>	<b>131,271</b>	<b>(23.9%)</b>	<b>Allocations</b>	<b>(1,362,670)</b>	<b>(1,694,697)</b>	<b>332,028</b>	<b>(19.6%)</b>	<b>(1,563,272)</b>	<b>205,166</b>	<b>(13.1%)</b>	
<i>Overhead Allocations:</i>															
2,268	3,496	1,229	35.1%	4,719	2,451	51.9%	Risk Mgt	9,256	10,489	1,233	11.8%	10,356	1,100	10.6%	
3,156	2,315	(842)	(36.4%)	263	(2,894)	(1,102.1%)	Rev Cycle	7,858	6,944	(914)	(13.2%)	994	(6,864)	(690.8%)	
1,408	1,528	120	7.9%	-	(1,408)	0.0%	Internal Audit	4,224	4,584	360	7.9%	2	(4,222)	(234,556.7%)	
5,820	6,853	1,034	15.1%	9,183	3,364	36.6%	Administration	19,871	20,560	689	3.4%	26,676	6,805	25.5%	
7,140	7,014	(126)	(1.8%)	6,318	(822)	(13.0%)	Human Resources	21,015	21,041	26	0.1%	14,367	(6,649)	(46.3%)	
2,226	3,502	1,276	36.4%	4,616	2,391	51.8%	Legal	7,278	10,505	3,227	30.7%	9,129	1,852	20.3%	
1,668	2,322	654	28.2%	1,371	(297)	(21.7%)	Records	5,235	6,966	1,731	24.8%	4,489	(747)	(16.6%)	
991	3,216	2,225	69.2%	2,284	1,293	56.6%	Compliance	4,559	9,648	5,090	52.8%	6,324	1,765	27.9%	
332	393	60	15.4%	402	70	17.3%	Planning/Research	1,053	1,179	125	10.6%	1,395	341	24.5%	
6,223	9,595	3,372	35.1%	7,759	1,536	19.8%	Finance	21,889	28,786	6,896	24.0%	24,514	2,625	10.7%	
2,292	3,615	1,323	36.6%	2,547	254	10.0%	Public Relations	5,824	10,846	5,022	46.3%	7,205	1,381	19.2%	
26,765	27,411	646	2.4%	27,953	1,188	4.3%	Information Technology	67,917	82,233	14,316	17.4%	99,425	31,507	31.7%	
-	-	-	0.0%	829	829	100.0%	Budget & Decision Support	-	-	-	0.0%	2,437	2,437	100.0%	
591	746	155	20.7%	475	(117)	(24.6%)	Corporate Quality	2,722	2,238	(485)	(21.7%)	3,264	542	16.6%	
77	146	69	47.3%	33	(44)	(134.9%)	Managed Care Contract	266	439	173	39.4%	102	(164)	(160.9%)	
<b>60,958</b>	<b>72,153</b>	<b>11,195</b>	<b>15.5%</b>	<b>68,752</b>	<b>7,794</b>	<b>11.3%</b>	<b>Total Overhead Allocations</b>	<b>178,969</b>	<b>216,458</b>	<b>37,489</b>	<b>17.3%</b>	<b>210,678</b>	<b>31,710</b>	<b>15.1%</b>	
<b>491,574</b>	<b>644,437</b>	<b>152,863</b>	<b>23.7%</b>	<b>625,180</b>	<b>133,606</b>	<b>21.4%</b>	<b>Total Expenses</b>	<b>1,566,030</b>	<b>1,967,516</b>	<b>401,487</b>	<b>20.4%</b>	<b>1,798,341</b>	<b>232,312</b>	<b>12.9%</b>	
<b>\$ (479,821)</b>	<b>\$ (626,252)</b>	<b>\$ 146,431</b>	<b>(23.4%)</b>	<b>\$ (618,886)</b>	<b>\$ 139,065</b>	<b>(22.5%)</b>	<b>Net Margin</b>	<b>\$ (1,541,638)</b>	<b>\$ (1,911,155)</b>	<b>\$ 369,517</b>	<b>(19.3%)</b>	<b>\$ (1,778,514)</b>	<b>\$ 236,875</b>	<b>(13.3%)</b>	

# School Health Statement of Revenues and Expenditures

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 231,917	\$ 231,917	\$ -	0.0%	\$ 231,917	\$ -	0.0%	\$ 695,750	\$ 695,750	\$ (0)	(0.0%)	\$ 695,750	\$ (0)	(0.0%)
<b>231,917</b>	<b>231,917</b>	<b>-</b>	<b>0.0%</b>	<b>231,917</b>	<b>-</b>	<b>0.0%</b>	<b>695,750</b>	<b>695,750</b>	<b>(0)</b>	<b>(0.0%)</b>	<b>695,750</b>	<b>(0)</b>	<b>(0.0%)</b>
<b>Total Revenue</b>							<b>Total Revenue</b>						
<i>Direct Operational Expenses:</i>													
1,307,080	1,331,981	24,901	1.9%	1,022,939	(284,140)	(27.8%)	3,900,669	3,942,443	41,774	1.1%	3,588,017	(312,652)	(8.7%)
409,579	475,175	65,596	13.8%	485,017	75,438	15.6%	1,392,016	1,425,526	33,510	2.4%	1,362,815	(29,201)	(2.1%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
39,135	6,000	(33,135)	(552.2%)	434	(38,701)	(8,921.2%)	43,436	18,000	(25,436)	(141.3%)	2,085	(41,351)	(1,983.6%)
1,463	583	(880)	(150.9%)	9	(1,455)	(16,661.9%)	4,872	1,750	(3,122)	(178.4%)	729	(4,142)	(567.9%)
11,646	9,542	(2,105)	(22.1%)	6,625	(5,021)	(75.8%)	34,939	28,625	(6,314)	(22.1%)	20,078	(14,861)	(74.0%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
393	1,929	1,536	79.6%	-	(393)	0.0%	624	5,787	5,163	89.2%	1,143	519	45.4%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
<b>1,769,296</b>	<b>1,825,211</b>	<b>55,914</b>	<b>3.1%</b>	<b>1,515,024</b>	<b>(254,272)</b>	<b>(16.8%)</b>	<b>5,376,556</b>	<b>5,422,131</b>	<b>45,576</b>	<b>0.8%</b>	<b>4,974,867</b>	<b>(401,689)</b>	<b>(8.1%)</b>
<b>Total Operational Expenses</b>							<b>Total Operational Expenses</b>						
<b>Net Performance before Overhead</b>													
<b>(1,537,379)</b>	<b>(1,593,294)</b>	<b>55,914</b>	<b>(3.5%)</b>	<b>(1,283,107)</b>	<b>(254,272)</b>	<b>19.8%</b>	<b>(4,680,806)</b>	<b>(4,726,381)</b>	<b>45,576</b>	<b>(1.0%)</b>	<b>(4,279,117)</b>	<b>(401,689)</b>	<b>9.4%</b>
<b>Allocations</b>													
<i>Overhead Allocations:</i>													
6,008	9,264	3,255	35.1%	9,720	3,711	38.2%	24,525	27,791	3,267	11.8%	21,331	(3,194)	(15.0%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
3,730	4,048	318	7.9%	-	(3,730)	0.0%	11,191	12,145	954	7.9%	4	(11,188)	(301,552.0%)
6,256	8,057	1,801	22.4%	15,248	8,992	59.0%	19,164	24,171	5,007	20.7%	45,896	26,733	58.2%
15,420	18,159	2,739	15.1%	18,916	3,496	18.5%	52,650	54,476	1,826	3.4%	54,947	2,297	4.2%
34,575	33,963	(611)	(1.8%)	30,893	(3,682)	(11.9%)	101,766	101,890	125	0.1%	70,248	(31,518)	(44.9%)
5,897	9,277	3,380	36.4%	9,509	3,611	38.0%	19,282	27,832	8,550	30.7%	18,804	(478)	(2.5%)
4,420	6,152	1,732	28.2%	2,824	(1,597)	(56.5%)	13,872	18,457	4,585	24.8%	9,246	(4,626)	(50.0%)
2,627	8,521	5,895	69.2%	4,705	2,078	44.2%	12,079	25,564	13,485	52.8%	13,026	947	7.3%
881	1,041	160	15.4%	828	(52)	(6.3%)	2,791	3,123	332	10.6%	2,873	82	2.9%
16,488	25,423	8,935	35.1%	15,983	(506)	(3.2%)	57,997	76,270	18,273	24.0%	50,495	(7,503)	(14.9%)
6,073	9,579	3,506	36.6%	5,245	(828)	(15.8%)	15,431	28,738	13,307	46.3%	14,841	(590)	(4.0%)
70,915	72,627	1,713	2.4%	57,577	(13,338)	(23.2%)	179,951	217,882	37,930	17.4%	204,794	24,843	12.1%
-	-	-	0.0%	1,708	1,708	100.0%	-	-	-	0.0%	5,021	5,021	100.0%
1,567	1,976	409	20.7%	978	(589)	(60.3%)	7,213	5,929	(1,285)	(21.7%)	6,724	(489)	(7.3%)
<b>174,858</b>	<b>208,090</b>	<b>33,232</b>	<b>16.0%</b>	<b>174,132</b>	<b>(726)</b>	<b>(0.4%)</b>	<b>517,913</b>	<b>624,269</b>	<b>106,356</b>	<b>17.0%</b>	<b>518,248</b>	<b>335</b>	<b>0.1%</b>
<b>Total Overhead Allocations</b>							<b>Total Overhead Allocations</b>						
<b>1,944,154</b>	<b>2,033,300</b>	<b>89,146</b>	<b>4.4%</b>	<b>1,689,156</b>	<b>(254,998)</b>	<b>(15.1%)</b>	<b>5,894,468</b>	<b>6,046,400</b>	<b>151,932</b>	<b>2.5%</b>	<b>5,493,115</b>	<b>(401,354)</b>	<b>(7.3%)</b>
<b>Total Expenses</b>							<b>Total Expenses</b>						
<b>\$ (1,712,237)</b>	<b>\$ (1,801,384)</b>	<b>\$ 89,146</b>	<b>(4.9%)</b>	<b>\$ (1,457,239)</b>	<b>\$ (254,998)</b>	<b>17.5%</b>	<b>\$ (5,198,718)</b>	<b>\$ (5,350,650)</b>	<b>\$ 151,932</b>	<b>(2.8%)</b>	<b>\$ (4,797,365)</b>	<b>\$ (401,354)</b>	<b>8.4%</b>
<b>Net Margin</b>							<b>Net Margin</b>						

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# Sponsored Programs

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Actual	Budget	Current Month		Prior Year	Variance	%	
		Variance	%				
705,594	791,667	86,073	10.9%	500,000	(205,594)	(41.1%)	<i>Sponsored Programs:</i>
-	166,667	166,667	100.0%	(42,209)	(42,209)	100.0%	DOH Uninsured/Preventive Care Svcs
-	-	-	0.0%	-	-	0.0%	Grant Funded Programs for Uninsured
-	2,500	2,500	100.0%	2,500	2,500	100.0%	Ct Brumback Uninsured
-	-	-	-	-	-	-	Community Health Planning
<b>705,594</b>	<b>960,833</b>	<b>255,239</b>	<b>26.6%</b>	<b>460,291</b>	<b>(245,303)</b>	<b>(53.3%)</b>	<b>Total Sponsored Programs</b>
							<i>Direct Operational Expenses:</i>
12,755	12,851	96	0.7%	12,383	(371)	(3.0%)	Salaries and Wages
4,971	5,401	430	8.0%	5,376	405	7.5%	Benefits
110	83	(27)	(32.1%)	-	(110)	0.0%	Other Supplies
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance
-	521	521	100.0%	51	51	100.0%	Other Expense
<b>17,836</b>	<b>18,856</b>	<b>1,020</b>	<b>5.7%</b>	<b>17,810</b>	<b>(26)</b>	<b>(0.1%)</b>	
<b>\$ 723,430</b>	<b>\$ 979,689</b>	<b>\$ 256,260</b>	<b>26.2%</b>	<b>\$ 478,101</b>	<b>\$ (245,329)</b>	<b>(51.3%)</b>	<b>Total Expenses</b>

Actual	Budget	Fiscal Year To Date		Prior Year	Variance	%
		Variance	%			
2,116,782	2,375,000	258,218	10.9%	1,500,000	(616,782)	(41.1%)
-	500,000	500,000	100.0%	259,708	259,708	100.0%
-	-	-	0.0%	-	-	0.0%
-	7,500	7,500	100.0%	7,500	7,500	100.0%
<b>2,116,782</b>	<b>2,882,500</b>	<b>765,718</b>	<b>26.6%</b>	<b>1,767,208</b>	<b>(349,574)</b>	<b>(19.8%)</b>
40,263	39,837	(426)	(1.1%)	40,763	500	1.2%
16,372	16,500	128	0.8%	16,599	227	1.4%
110	250	140	56.0%	-	(110)	0.0%
-	-	-	0.0%	-	-	0.0%
-	1,563	1,563	100.0%	141	141	100.0%
<b>56,745</b>	<b>58,149</b>	<b>1,404</b>	<b>2.5%</b>	<b>57,502</b>	<b>758</b>	<b>1.3%</b>
<b>\$ 2,173,527</b>	<b>\$ 2,940,649</b>	<b>\$ 767,122</b>	<b>26.1%</b>	<b>\$ 1,824,710</b>	<b>\$ (348,817)</b>	<b>(19.1%)</b>

### General Fund Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
<b>Revenues:</b>													
Ad Valorem Taxes	\$ -	\$ 21,909,070	\$ 83,120,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,029,529
Premiums													
Patent Revenue, Net	130,636	180,131	356,622										667,390
Intergovernmental Revenue	231,917	231,917	231,917										695,750
Grants	7,870	4,818	11,753										24,391
Interest Earnings	233,692	238,380	190,989										663,062
Unrealized Gain/(Loss) Investments	(49,482)	155,186	641,266										746,971
Other Revenue	1,210	473,396	1,224,894										1,699,500
<b>Total Revenues</b>	<b>\$ 555,794</b>	<b>\$ 23,192,899</b>	<b>\$ 85,777,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,526,593</b>
<b>Expenditures:</b>													
Salaries and Wages	3,298,698	2,915,868	2,983,671										9,198,237
Benefits	1,055,344	1,100,508	904,269										3,060,121
Purchased Services	494,856	800,476	566,029										1,861,362
Medical Supplies	4,323	4,210	39,275										47,808
Other Supplies	25,159	40,536	84,704										150,399
Contracted Physician Expense	29,167	29,167	29,167										87,500
Medical Services	3,748,086	3,330,642	3,401,981										10,480,708
Drugs	14,087	30,279	18,181										62,547
Repairs & Maintenance	233,625	221,593	291,127										746,344
Lease & Rental	132,692	169,243	177,188										479,123
Utilities	11,427	12,065	9,852										33,343
Other Expense	316,602	650,421	1,935,661										2,902,684
Insurance	120,673	122,833	112,469										355,975
Sponsored Programs	705,594	705,594	705,594										2,116,782
<b>Total Operational Expenditures</b>	<b>10,190,332</b>	<b>10,133,434</b>	<b>11,259,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,582,933</b>
Net Performance before Overhead Allocations	\$ (9,634,538)	\$ 13,059,465	\$ 74,518,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,943,660
Overhead Allocations	(822,184)	(878,887)	(893,893)										(2,594,959)
<b>Total Expenses</b>	<b>9,368,148</b>	<b>9,254,553</b>	<b>10,365,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,987,973</b>
<b>Net Margin</b>	<b>\$ (8,812,354)</b>	<b>\$ 13,938,347</b>	<b>\$ 75,412,627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,538,619</b>
<b>Capital</b>													
<b>General Fund Support/ Transfer In (Out)</b>	<b>\$ (3,291,581)</b>	<b>\$ (4,370,744)</b>	<b>\$ (3,491,091)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,153,416)</b>

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## General Fund Program Statistics

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Prior Year Total
<b>Aeromedical</b>														
Patients Transported - Actual	46	40	55	-	-	-	-	-	-	-	-	-	141	173
Patients Transported - Budget	51	63	51	-	-	-	-	-	-	-	-	-	165	165
Variance	(5)	(23)	4	-	-	-	-	-	-	-	-	-	(24)	8
Actual Hours Available for Service	1,070	1,080	1,113	-	-	-	-	-	-	-	-	-	3,263	3,276
Service Hours Utilized	74.0	54.0	79.0	-	-	-	-	-	-	-	-	-	207.0	221.0
Utilization %	6.9%	5.0%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.3%	6.7%
# of Flights - Training/Public Education	8	5	7	-	-	-	-	-	-	-	-	-	20	37
# of Flights - Maintenance	9	11	15	-	-	-	-	-	-	-	-	-	35	21
<b>Trauma</b>														
New Trauma Patients - Actual	359	399	421	-	-	-	-	-	-	-	-	-	1,179	1,117
New Trauma Patients - Budget	399	399	399	-	-	-	-	-	-	-	-	-	1,197	1,032
Variance	(40)	-	22	-	-	-	-	-	-	-	-	-	(18)	85
<b>School Health</b>														
Medical Events	48,567	32,649	28,460	-	-	-	-	-	-	-	-	-	109,676	112,262
Screenings	29,329	19,811	18,958	-	-	-	-	-	-	-	-	-	68,098	48,270
Total Events- Actual	77,896	52,460	47,418	-	-	-	-	-	-	-	-	-	177,774	160,532
Total Events- Budget	66,612	50,206	43,714	-	-	-	-	-	-	-	-	-	160,532	160,105
<b>Managed Care</b>														
District Care Visits to Primary Clinic - Medical	1,857	2,043	2,121	-	-	-	-	-	-	-	-	-	6,021	8,458
District Care Visits to Primary Clinic - Dental	441	381	338	-	-	-	-	-	-	-	-	-	1,160	2,365
Uninsured Visits to Primary Clinic - Medical	3,649	2,420	2,465	-	-	-	-	-	-	-	-	-	8,534	6,128
Uninsured Visits to Primary Clinic - Dental	1,381	990	873	-	-	-	-	-	-	-	-	-	3,244	3,483
Membership- Current Year	9,446	9,195	8,929	-	-	-	-	-	-	-	-	-	-	-
Membership- Prior Year	9,946	10,060	9,924	-	-	-	-	-	-	-	-	-	-	-
<b>Pharmacy</b>														
Total Prescriptions Filled at In-House Pharmacies	24,348	20,947	20,144	-	-	-	-	-	-	-	-	-	65,439	71,960
Total Prescriptions Filled at Retail Pharmacies	159	120	247	-	-	-	-	-	-	-	-	-	526	713
Total Prescriptions Filled Inhouse/Retail- Actual	24,507	21,067	20,391	-	-	-	-	-	-	-	-	-	65,965	72,673
Total Prescriptions Filled- Budget	26,876	24,372	24,016	-	-	-	-	-	-	-	-	-	75,264	78,898



# **SUPPLEMENTAL INFORMATION**

## **HEALEY CENTER**

# Healey Center Statement of Revenues and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,105,771	\$ 1,109,297	\$ (3,526)	(0.3%)	\$ 1,119,134	\$ (13,363)	(1.2%)	<b>Gross Patient Revenue</b>	\$ 3,286,062	\$ 3,292,107	\$ (6,045)	(0.2%)	\$ 3,320,485	\$ (34,423)	(1.0%)	
(28,997)	16,554	45,551	275.2%	141,760	170,757	120.5%	Contractual Allowances	(63,627)	49,325	112,952	229.0%	333,202	396,830	119.1%	
332,510	278,634	(53,876)	(19.3%)	225,515	(106,995)	(47.4%)	Charity Care	902,180	826,859	(75,321)	(9.1%)	781,858	(120,323)	(15.4%)	
(22,945)	2,236	25,181	1,126.2%	6,975	29,921	428.9%	Bad Debt	(45,027)	6,708	51,735	771.2%	27,219	72,246	265.4%	
280,568	297,424	16,856	5.7%	374,251	93,683	25.0%	Total Contractuals and Bad Debt	793,526	882,892	89,366	10.1%	1,142,279	348,753	30.5%	
<b>825,203</b>	<b>811,873</b>	<b>13,330</b>	<b>1.6%</b>	<b>744,884</b>	<b>80,320</b>	<b>10.8%</b>	<b>Net Patient Revenue</b>	<b>2,492,535</b>	<b>2,409,215</b>	<b>83,320</b>	<b>3.5%</b>	<b>2,178,206</b>	<b>314,329</b>	<b>14.4%</b>	
74.63%	73.19%			66.56%			Collection %	75.85%	73.18%			65.60%			
758,333	758,333	-	0.0%	758,333	-	0.0%	PBC Interlocal	2,275,000	2,275,000	-	0.0%	2,275,000	-	0.0%	
5,377	4,468	909	20.3%	2,480	2,897	116.8%	Other revenue	13,118	13,404	(286)	(2.1%)	7,549	5,569	73.8%	
763,710	762,801	909	0.1%	760,814	2,897	0.4%	Total Other Revenues	2,288,118	2,288,404	(286)	(0.0%)	2,282,549	5,569	0.2%	
<b>1,588,914</b>	<b>1,574,674</b>	<b>14,239</b>	<b>0.9%</b>	<b>1,505,697</b>	<b>83,216</b>	<b>5.5%</b>	<b>Total Revenues</b>	<b>4,780,653</b>	<b>4,697,619</b>	<b>83,034</b>	<b>1.8%</b>	<b>4,460,755</b>	<b>319,898</b>	<b>7.2%</b>	
<i>Direct Operational Expenses</i>															
820,044	891,894	71,850	8.1%	823,867	3,824	0.5%	Salaries and Wages	2,640,795	2,646,931	6,136	0.2%	2,526,039	(114,756)	(4.5%)	
305,299	339,058	33,759	10.0%	321,317	16,018	5.0%	Benefits	996,039	1,012,247	16,208	1.6%	955,115	(40,924)	(4.3%)	
67,963	71,143	3,179	4.5%	67,257	(706)	(1.1%)	Purchased Services	199,823	213,428	13,604	6.4%	187,565	(12,259)	(6.5%)	
30,303	45,500	15,197	33.4%	40,058	9,755	24.4%	Medical Supplies	125,879	136,500	10,621	7.8%	135,384	9,506	7.0%	
63,200	67,232	4,031	6.0%	67,120	3,919	5.8%	Other Supplies	208,962	201,695	(7,267)	(3.6%)	191,186	(17,776)	(9.3%)	
1,172	2,088	916	43.9%	1,718	545	31.7%	Contracted Physician Expense	3,414	6,264	2,851	45.5%	4,844	1,430	29.5%	
3,830	3,750	(80)	(2.1%)	-	(3,830)	0.0%	Medical Services	12,788	11,250	(1,538)	(13.7%)	-	(12,788)	0.0%	
27,357	30,667	3,310	10.8%	44,082	16,725	37.9%	Drugs	86,975	92,000	5,025	5.5%	99,371	12,396	12.5%	
30,243	32,957	2,714	8.2%	8,383	(21,860)	(260.8%)	Repairs & Maintenance	76,893	98,872	21,980	22.2%	76,811	(82)	(0.1%)	
1,169	2,849	1,680	59.0%	1,335	166	12.4%	Lease & Rental	4,936	8,547	3,611	42.2%	7,935	2,998	37.8%	
40,401	34,256	(6,144)	(17.9%)	33,396	(7,005)	(21.0%)	Utilities	104,776	102,768	(2,008)	(2.0%)	101,004	(3,772)	(3.7%)	
16,616	15,260	(1,355)	(8.9%)	16,239	(377)	(2.3%)	Other Expense	40,316	45,781	5,465	11.9%	37,856	(2,460)	(6.5%)	
4,620	4,601	(19)	(0.4%)	4,256	(364)	(8.6%)	Insurance	14,320	13,802	(517)	(3.7%)	13,424	(896)	(6.7%)	
<b>1,412,217</b>	<b>1,541,255</b>	<b>129,037</b>	<b>8.4%</b>	<b>1,429,027</b>	<b>16,810</b>	<b>1.2%</b>	<b>Total Operational Expenses</b>	<b>4,515,916</b>	<b>4,590,086</b>	<b>74,170</b>	<b>1.6%</b>	<b>4,336,532</b>	<b>(179,383)</b>	<b>(4.1%)</b>	
<b>Net Performance before Depreciation &amp;</b>															
<b>176,696</b>	<b>33,420</b>	<b>143,276</b>	<b>428.7%</b>	<b>76,670</b>	<b>100,026</b>	<b>130.5%</b>	<b>Overhead Allocations</b>	<b>264,737</b>	<b>107,533</b>	<b>157,204</b>	<b>146.2%</b>	<b>124,223</b>	<b>140,515</b>	<b>113.1%</b>	
54,806	70,087	15,281	21.8%	61,082	6,276	10.3%	Depreciation	160,777	210,260	49,483	23.5%	183,362	22,585	12.3%	
<i>Overhead Allocations</i>															
5,960	9,189	3,229	35.1%	10,099	4,139	41.0%	Risk Mgt	24,328	27,568	3,240	11.8%	22,164	(2,164)	(9.8%)	
-	-	-	0.0%	24,887	24,887	100.0%	Rev Cycle	-	-	-	0.0%	94,180	94,180	100.0%	
3,700	4,016	315	7.9%	-	(3,700)	0.0%	Internal Audit	11,101	12,047	946	7.9%	4	(11,097)	(287,499.7%)	
15,296	18,013	2,717	15.1%	19,655	4,359	22.2%	Administration	52,227	54,038	1,811	3.4%	57,093	4,866	8.5%	
32,188	31,618	(569)	(1.8%)	29,214	(2,973)	(10.2%)	Human Resources	94,739	94,855	116	0.1%	66,431	(28,308)	(42.6%)	
5,850	9,203	3,353	36.4%	9,880	4,030	40.8%	Legal	19,128	27,609	8,481	30.7%	19,539	411	2.1%	
4,385	6,103	1,718	28.2%	2,934	(1,451)	(49.4%)	Records	13,760	18,309	4,549	24.8%	9,607	(4,154)	(43.2%)	
2,606	8,453	5,847	69.2%	4,889	2,283	46.7%	Compliance	11,982	35,359	13,377	52.8%	13,534	1,552	11.5%	
874	1,033	159	15.4%	861	(13)	(1.5%)	Planning/Research	2,768	3,098	330	10.6%	2,985	217	7.3%	
16,356	25,219	8,863	35.1%	16,607	251	1.5%	Finance	57,531	75,657	18,126	24.0%	52,467	(5,064)	(9.7%)	
6,025	9,502	3,478	36.6%	5,450	(574)	(10.5%)	Public Relations	15,307	28,507	13,200	46.3%	15,421	114	0.7%	
70,345	72,044	1,699	2.4%	59,825	(10,519)	(17.6%)	Information Technology	178,505	216,131	37,626	17.4%	212,793	34,287	16.1%	
-	-	-	0.0%	1,775	1,775	100.0%	Budget & Decision Support	-	-	-	0.0%	5,217	5,217	100.0%	
1,554	1,960	406	20.7%	1,016	(539)	(53.0%)	Corporate Quality	7,155	5,881	(1,274)	(21.7%)	6,987	(169)	(2.4%)	
-	-	-	0.0%	3,116	3,116	100.0%	Managed Care Contract	-	-	-	0.0%	9,675	9,675	100.0%	
<b>165,137</b>	<b>196,353</b>	<b>31,216</b>	<b>15.9%</b>	<b>190,208</b>	<b>25,071</b>	<b>13.2%</b>	<b>Total Overhead Allocations</b>	<b>488,532</b>	<b>589,059</b>	<b>100,527</b>	<b>17.1%</b>	<b>588,095</b>	<b>99,563</b>	<b>16.9%</b>	
<b>1,632,161</b>	<b>1,807,694</b>	<b>175,534</b>	<b>9.7%</b>	<b>1,680,318</b>	<b>48,157</b>	<b>2.9%</b>	<b>Total Expenses</b>	<b>5,165,225</b>	<b>5,389,405</b>	<b>224,180</b>	<b>4.2%</b>	<b>5,107,989</b>	<b>(57,236)</b>	<b>(1.1%)</b>	
(43,247)	(233,020)	189,773	(81.4%)	(174,621)	131,374	(75.2%)	<b>Net Margin</b>	(384,572)	(691,786)	307,214	(44.4%)	(647,235)	262,663	(40.6%)	
\$ -	\$ 154,167	\$ (154,167)	(100.0%)	\$ -	\$ -	0.0%	<b>General Fund Support/Transfer In</b>	\$ 253,284	\$ 462,500	\$ (209,216)	(45.2%)	\$ -	\$ 253,284	0.0%	

## Healey Center Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
<b>Gross Patient Revenue</b>	\$ 1,116,480	\$ 1,063,810	\$ 1,105,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,286,062
Contractual Allowances	(10,387)	(24,243)	(28,997)	-	-	-	-	-	-	-	-	-	(63,627)
Charity Care	255,960	313,710	332,510	-	-	-	-	-	-	-	-	-	902,180
Bad Debt	(9,091)	(12,991)	(22,945)	-	-	-	-	-	-	-	-	-	(45,027)
<b>Total Contractuals and Bad Debt</b>	236,483	276,475	280,568	-	-	-	-	-	-	-	-	-	793,526
<b>Net Patient Revenue</b>	879,997	787,335	825,203	-	-	-	-	-	-	-	-	-	2,492,535
Collections %	78.82%	74.01%	74.63%	-	-	-	-	-	-	-	-	-	75.85%
PBC Interlocal	758,333	758,333	758,333	-	-	-	-	-	-	-	-	-	2,275,000
Other revenue	4,321	3,420	5,377	-	-	-	-	-	-	-	-	-	13,118
<b>Total Other Revenues</b>	762,655	761,753	763,710	-	-	-	-	-	-	-	-	-	2,288,118
<b>Total Revenues</b>	1,642,652	1,549,088	1,588,914	-	-	-	-	-	-	-	-	-	4,780,653
<i>Direct Operational Expenses:</i>													
Salaries and Wages	896,239	924,513	820,044	-	-	-	-	-	-	-	-	-	2,640,795
Benefits	136,118	354,622	305,299	-	-	-	-	-	-	-	-	-	996,039
Purchased Services	63,482	68,378	67,963	-	-	-	-	-	-	-	-	-	199,823
Medical Supplies	43,666	51,909	30,303	-	-	-	-	-	-	-	-	-	125,879
Other Supplies	70,505	75,257	63,200	-	-	-	-	-	-	-	-	-	208,962
Contracted Physician Expense	1,158	1,084	1,177	-	-	-	-	-	-	-	-	-	3,414
Medical Services	4,623	4,335	3,830	-	-	-	-	-	-	-	-	-	12,788
Drugs	29,943	29,675	27,357	-	-	-	-	-	-	-	-	-	86,975
Repairs & Maintenance	15,238	31,412	30,243	-	-	-	-	-	-	-	-	-	76,893
Lease & Rental	1,169	2,599	1,169	-	-	-	-	-	-	-	-	-	4,936
Utilities	31,551	32,824	40,401	-	-	-	-	-	-	-	-	-	104,776
Other Expense	10,709	12,991	16,616	-	-	-	-	-	-	-	-	-	40,316
Insurance	5,079	4,620	4,620	-	-	-	-	-	-	-	-	-	14,326
<b>Total Operational Expenses</b>	1,509,479	1,594,219	1,412,217	-	-	-	-	-	-	-	-	-	4,515,916
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	133,173	(45,131)	176,696	-	-	-	-	-	-	-	-	-	264,737
Depreciation	52,986	52,986	54,806	-	-	-	-	-	-	-	-	-	160,777
<i>Overhead Allocations:</i>													
Risk Mgt	6,723	11,644	5,960	-	-	-	-	-	-	-	-	-	24,328
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	3,700	3,700	3,700	-	-	-	-	-	-	-	-	-	11,101
Administration	18,050	18,881	15,296	-	-	-	-	-	-	-	-	-	52,227
Human Resources	30,916	31,635	32,188	-	-	-	-	-	-	-	-	-	94,739
Legal	4,675	8,603	5,850	-	-	-	-	-	-	-	-	-	19,128
Records	4,712	4,663	4,385	-	-	-	-	-	-	-	-	-	13,760
Compliance	4,174	5,202	2,606	-	-	-	-	-	-	-	-	-	11,982
Planning/Research	968	926	874	-	-	-	-	-	-	-	-	-	2,768
Finance	17,415	23,761	16,356	-	-	-	-	-	-	-	-	-	57,531
Public Relations	4,682	4,600	6,025	-	-	-	-	-	-	-	-	-	15,307
Information Technology	58,094	50,067	70,345	-	-	-	-	-	-	-	-	-	178,505
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	2,881	2,770	1,554	-	-	-	-	-	-	-	-	-	7,155
Managed Care Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Overhead Allocations</b>	156,991	166,404	165,137	-	-	-	-	-	-	-	-	-	488,532
<b>Total Expenses</b>	1,719,456	1,813,608	1,632,161	-	-	-	-	-	-	-	-	-	5,165,225
<b>Transfer out to Medicaid Match/ General Fund</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Margin</b>	(76,804)	(264,520)	(43,247)	-	-	-	-	-	-	-	-	-	(384,572)
<b>General Fund Support/ Transfer In</b>	\$ 23,818	\$ 229,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,284

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Census	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Prior Year Total
Admissions	10	9	12										31	32
Discharges	11	13	8										32	34
Average Daily Census	119	118	119										119	120
Budget Census	118	118	118	118	118	118	118	118	118	118	118	118	118	118
Occupancy % (120 licensed beds)	99%	98%	99%	0%	0%	0%	0%	0%	0%	0%	0%	0%	99%	100%
<b>Days By Payor Source:</b>														
Medicaid	109	78	62										249	7,514
Managed Care Medicaid	2,259	2,201	2,330										6,790	-
Medicare	115	90	52										257	83
Private Pay	97	90	93										280	340
Hospice	124	120	145										389	268
Charity	990	961	1,016										2,967	2,796
<b>Total Resident Days</b>	<b>3,694</b>	<b>3,540</b>	<b>3,698</b>										<b>10,932</b>	<b>11,001</b>

# **SUPPLEMENTAL INFORMATION**

## **LAKESIDE MEDICAL CENTER**

# Lakeside Medical Center Statement of Revenues and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 4,395,962	\$ 4,633,716	\$ (237,754)	(5.1%)	\$ 4,610,381	\$ (214,419)	(4.7%)	\$ 12,366,207	\$ 14,624,366	\$ (2,258,159)	(15.4%)	\$ 13,780,122	\$ (1,413,915)	(10.3%)
6,542,374	5,656,626	885,748	15.7%	5,950,079	592,295	10.0%	20,666,665	17,852,751	2,813,914	15.8%	18,095,300	2,571,365	14.2%
-	57,619	(57,619)	(100.0%)	75,350	(75,350)	(100.0%)	1,126	172,856	(171,731)	(99.3%)	203,049	(201,924)	(99.4%)
10,938,336	10,347,961	590,375	5.7%	10,635,810	302,526	2.8%	33,033,998	32,649,972	384,025	1.2%	32,078,471	955,527	3.0%
6,886,241	6,834,951	(51,290)	(0.8%)	7,437,189	550,947	7.4%	22,558,123	21,571,634	(986,489)	(4.6%)	22,218,128	(339,996)	(1.5%)
418,757	202,300	(216,457)	(107.0%)	82,586	(336,171)	(407.1%)	899,069	638,475	(260,594)	(40.8%)	786,322	(112,747)	(14.3%)
1,124,976	1,149,046	24,070	2.1%	1,187,370	62,394	5.3%	3,092,293	3,626,478	(534,184)	(14.7%)	3,351,928	259,635	7.7%
-	38,427	38,427	100.0%	52,435	52,435	100.0%	662	115,282	(114,620)	(99.4%)	106,017	105,355	99.4%
\$ 8,429,974	\$ 8,224,724	\$ (205,250)	(2.5%)	\$ 8,759,580	\$ 329,606	3.8%	\$ 26,550,147	\$ 25,951,868	\$ (598,279)	(2.3%)	\$ 26,462,395	\$ (87,753)	(0.3%)
130,284	140,377	(10,093)	(7.2%)	693,394	(563,110)	(81%)	390,851	421,132	(30,281)	(7.2%)	766,994	(376,144)	(49%)
2,638,646	2,263,614	375,032	16.6%	2,569,624	69,022	2.7%	6,874,701	7,119,235	(244,534)	(3.4%)	6,383,071	491,630	7.7%
24.12%	21.87%			24.16%			20.81%	21.80%		19.90%			
18,224	-	18,224	0.0%	36,752	(18,528)	(50.4%)	72,897	-	72,897	0.0%	73,192	(295)	(0.4%)
16,134	35,935	(19,800)	(55.1%)	1,480	14,655	990.5%	31,292	107,804	(76,512)	(71.0%)	10,934	20,359	186.2%
34,359	35,935	(1,576)	(4.4%)	38,232	(3,873)	(10.1%)	104,190	107,804	(3,614)	(3.4%)	84,126	20,064	23.8%
2,673,004	2,299,549	373,456	16.2%	2,607,856	65,149	2.5%	6,978,891	7,227,039	(248,149)	(3.4%)	6,467,197	511,694	7.9%
<i>Direct Operational Expenses:</i>													
1,521,075	1,661,163	140,088	8.4%	1,473,626	(47,449)	(3.2%)	4,709,779	4,929,904	220,125	4.5%	4,656,819	(52,959)	(1.1%)
395,002	452,911	57,909	12.8%	415,899	20,898	5.0%	1,280,701	1,344,122	63,420	4.7%	1,251,958	(28,743)	(2.3%)
323,031	299,444	(23,587)	(7.9%)	238,326	(84,705)	(35.5%)	841,494	835,631	(5,863)	(0.7%)	714,123	(127,370)	(17.8%)
150,782	92,629	(58,153)	(62.8%)	133,847	(16,934)	(12.7%)	326,854	292,343	(34,511)	(11.8%)	235,197	(91,657)	(39.0%)
121,939	87,215	(34,724)	(39.8%)	67,168	(54,771)	(81.5%)	221,170	270,135	(48,965)	(18.1%)	154,302	(66,867)	(43.3%)
1,167,852	635,391	(532,462)	(83.8%)	536,869	(630,984)	(117.5%)	2,881,313	2,385,098	(496,215)	(20.8%)	1,657,144	(1,224,169)	(73.9%)
51,899	72,704	20,805	28.6%	63,641	11,742	18.5%	178,442	229,460	51,017	22.2%	179,473	1,031	0.6%
196,547	157,024	(39,523)	(25.2%)	21,746	(174,800)	(803.8%)	447,153	471,072	23,919	5.1%	319,569	(127,584)	(39.9%)
65,398	62,234	(3,164)	(5.1%)	55,148	(10,251)	(18.6%)	189,696	186,702	(2,994)	(1.6%)	139,220	(50,476)	(36.3%)
72,238	103,522	31,283	30.2%	73,461	1,223	1.7%	208,626	266,615	57,989	21.8%	213,214	4,588	2.2%
68,441	126,394	57,953	45.9%	(755)	(69,196)	9,160.5%	180,000	194,233	14,233	7.3%	101,506	(78,493)	(77.3%)
11,496	12,239	742	6.1%	12,982	1,486	11.4%	29,794	36,716	6,921	18.9%	39,600	9,805	24.8%
4,145,700	3,762,868	(382,832)	(10.2%)	3,091,958	(1,053,742)	(34.1%)	11,495,021	11,442,028	(52,993)	(0.5%)	9,662,125	(1,832,896)	(19.0%)
<i>Net Performance before Depreciation</i>													
(1,472,695)	(1,463,320)	(9,376)	0.6%	(484,102)	(988,593)	204.2%	(4,516,130)	(4,214,988)	(301,142)	7.1%	(3,194,928)	(1,321,202)	41.4%





## Lakeside Medical Center Statement of Revenues and Expenses by Month

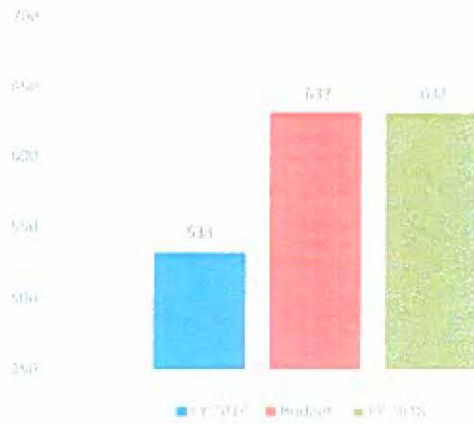
	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Inpatient Revenue	\$ 3,927,107	\$ 4,043,138	\$ 4,395,967										\$ 12,366,207
Outpatient Revenue	7,369,477	6,754,814	6,542,374										20,666,665
Physician Clinic	615	510											1,126
<b>Gross Patient Revenue</b>	<b>11,297,199</b>	<b>10,798,462</b>	<b>10,938,336</b>										<b>33,033,998</b>
Contractual Allowances	7,481,597	8,190,785	6,886,741										22,558,123
Charity Care	232,522	247,790	418,757										899,069
Bad Debt	1,241,914	725,404	1,124,976										3,092,293
Physician Contractuals	3,637	(2,975)											662
Total Contractuals and Bad Debt	\$ 8,959,670	\$ 9,160,503	\$ 8,429,974										\$ 26,550,147
Other Patient Revenue	130,283.42	130,283.42	130,283.92										390,850.76
<b>Net Patient Revenue</b>	<b>2,467,813</b>	<b>1,768,242</b>	<b>2,638,646</b>										<b>6,874,701</b>
Collection %	21.84%	16.37%	24.12%										20.81%
Grant Funds	-	54,671	18,224										72,897
Other Revenue	7,425	7,733	16,134										31,292
Total Other Revenues	7,425	62,406	34,359										104,190
<b>Total Revenues</b>	<b>2,475,238</b>	<b>1,830,648</b>	<b>2,673,004</b>										<b>6,978,891</b>
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,604,655	1,584,048	1,521,075										4,709,779
Benefits	446,177	439,522	395,002										1,280,701
Purchased Services	129,360	389,103	323,031										841,494
Medical Supplies	111,576	64,495	150,782										326,854
Other Supplies	51,477	47,854	171,939										271,170
Contracted Physician Expense	585,248	1,128,217	1,167,852										2,881,313
Drugs	87,498	39,046	51,899										178,442
Repairs & Maintenance	152,041	98,566	196,547										447,153
Lease & Rental	72,590	51,707	65,398										189,696
Utilities	12,394	123,994	72,238										208,626
Other Expense	52,007	59,552	68,441										180,000
Insurance	12,637	5,661	11,496										29,794
Total Operational Expenses	3,317,559	4,031,767	4,145,700										11,495,021
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>(842,321)</b>	<b>(2,201,114)</b>	<b>(1,472,695)</b>										<b>(4,516,130)</b>
Depreciation	781,892	781,892	270,170										833,954
<i>Overhead Allocations:</i>													
Risk Mgt	15,924	27,580	14,116										57,620
Rev Cycle	-	-	-										-
Internal Audit	8,764	8,764	8,764										26,293
Administration	42,751	44,720	36,228										123,699
Human Resources	40,021	40,952	41,667										122,641
Legal	11,073	20,375	13,855										45,303
Records	11,161	11,045	10,385										32,591
Compliance	9,887	12,321	6,171										28,378
Planning/Research	2,293	2,194	2,069										6,556
Finance	41,747	56,276	38,738										136,261
Public Relations	11,089	10,896	14,269										36,254
Information Technology	137,594	118,581	166,609										422,784
Budget & Decision Support	-	-	-										-
Corporate Quality	6,823	6,443	3,681										16,947
Managed Care Contract	11,284	13,253	10,022										34,559
Total Overhead Allocations	349,911	373,400	366,576										1,089,886
<b>Total Expenses</b>	<b>3,949,362</b>	<b>4,687,053</b>	<b>4,782,446</b>										<b>13,418,861</b>
<b>Net Margin</b>	<b>\$ (1,474,124)</b>	<b>\$ (2,856,405)</b>	<b>\$ (2,109,441)</b>										<b>\$ (6,439,970)</b>
General Fund Support/ Transfer In	\$ 1,192,232	\$ 2,595,059	\$ 1,611,915										\$ 5,399,206

Lakeside Medical Center  
Statistical Information

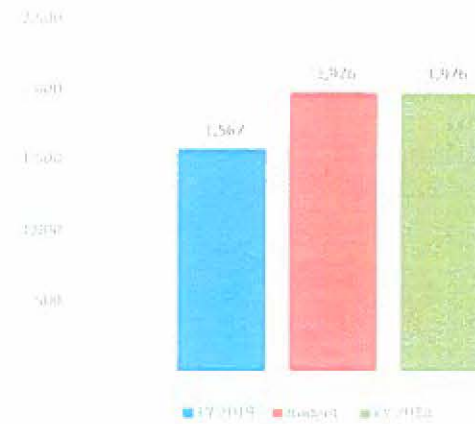
	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total
<b>Admissions</b>																
Newborn	28	22	28	-	-	-	-	-	-	-	-	-	78	112	-30.4%	114
Pediatrics	20	18	13	-	-	-	-	-	-	-	-	-	51	65	-21.8%	61
Adult	111	130	152	-	-	-	-	-	-	-	-	-	393	440	-10.7%	408
<b>Total</b>	<b>159</b>	<b>170</b>	<b>193</b>										<b>522</b>	<b>617</b>	<b>-15.4%</b>	<b>583</b>
<b>Adjusted Admissions</b>	<b>457</b>	<b>454</b>	<b>480</b>										<b>1,392</b>	<b>1,371</b>	<b>1.5%</b>	<b>1,351</b>
<b>Patient Days</b>																
Med Surg 2nd and 3rd Floor (14 beds)	88	94	75	-	-	-	-	-	-	-	-	-	257	360	-28.7%	388
Pediatrics (12 beds)	56	79	54	-	-	-	-	-	-	-	-	-	189	243	-22.2%	243
Telemetry (22 beds)	190	243	275	-	-	-	-	-	-	-	-	-	708	846	-16.3%	818
ICU (6 beds)	73	73	49	-	-	-	-	-	-	-	-	-	195	234	-16.7%	234
Obstetrics (16 beds)	72	66	80	-	-	-	-	-	-	-	-	-	218	293	-25.6%	293
<b>Total (70 beds)</b>	<b>479</b>	<b>555</b>	<b>533</b>										<b>1,567</b>	<b>1,976</b>	<b>-20.7%</b>	<b>1,976</b>
<b>Adjusted Acute Patient Days</b>	<b>1,378</b>	<b>1,482</b>	<b>1,326</b>										<b>4,186</b>	<b>4,570</b>	<b>-8.4%</b>	<b>4,569</b>
<b>Other Key Inpatient Statistics</b>																
Occupancy Percentage	22%	26%	25%	-	-	-	-	-	-	-	-	-	24%	31%	-20.7%	31%
Average Daily Census (excl. newborns)	15.5	18.5	17.2	-	-	-	-	-	-	-	-	-	17.0	21.5	-20.5%	21.5
Average Daily Census (incl. newborns)	17.7	20.3	19.6	-	-	-	-	-	-	-	-	-	19.2	24.3	-21.0%	24.3
Average Length of Stay (excl newborns)	3.66	3.75	3.23	-	-	-	-	-	-	-	-	-	3.55	3.91	-9.3%	4.20
Average Length of Stay (incl newborns)	3.45	3.58	3.15	-	-	-	-	-	-	-	-	-	3.39	3.62	-6.3%	3.82
Case Mix Index- Medicare	1.7578	1.4420	1.6109	-	-	-	-	-	-	-	-	-	1.6035	N/A		1.2458
Case Mix Index- Medicaid	0.7119	1.3270	0.5277	-	-	-	-	-	-	-	-	-	0.8653	N/A		0.9992
Case Mix Index- All Payers	0.9851	1.1229	1.0046	-	-	-	-	-	-	-	-	-	1.0477	N/A		1.0865
<b>Emergency Room and Outpatients</b>																
ER Admissions	127	108	113	-	-	-	-	-	-	-	-	-	348	318	9.4%	318
ER Visits	2,103	1,950	1,983	-	-	-	-	-	-	-	-	-	6,036	5,888	2.5%	5,888
Outpatient Visits	585	546	417	-	-	-	-	-	-	-	-	-	1,548	2,110	-26.6%	2,110
ER and Outpatient Visits	2,688	2,496	2,400	-	-	-	-	-	-	-	-	-	7,584	6,310	20.2%	7,820
Observation Patient Stays	196	163	175	-	-	-	-	-	-	-	-	-	534	422	26.5%	422
<b>Surgery and Other Procedures</b>																
Inpatient Surgeries	39	34	45	-	-	-	-	-	-	-	-	-	118	125	-5.6%	125
Outpatient Surgeries	4	1	1	-	-	-	-	-	-	-	-	-	6	48	-87.5%	48
Endoscopies	6	4	5	-	-	-	-	-	-	-	-	-	15	47	-68.1%	47
Radiology Procedures	2,423	2,377	2,313	-	-	-	-	-	-	-	-	-	7,113	6,365	11.8%	6,364
Lab Charges	15,226	14,356	15,018	-	-	-	-	-	-	-	-	-	44,600	41,308	8.0%	41,308
<b>Staffing</b>																
Paid FTE	293.02	286.65	284.82	-	-	-	-	-	-	-	-	-	288.10	288.87	-0.3%	284.06
Paid FTE per Adjusted Occupied Bed	18.96	15.49	16.55	-	-	-	-	-	-	-	-	-	16.90	6.06	178.7%	5.72
<b>Operational Performance</b>																
Gross Revenue Per Adj Pat Day	8,199	7,265	8,248	-	-	-	-	-	-	-	-	-	7,911	7,145	10.7%	7,032
Net Revenue Per Adj Pat Day	1,791	1,193	1,990	-	-	-	-	-	-	-	-	-	1,658	1,558	6.4%	1,407
Salaries & Benefits as % of Net Pat Revenue	86%	114%	73%	-	-	-	-	-	-	-	-	-	88%	88%	-0.3%	93%
Labor Cost per Adj Pat Day	1,538	1,365	1,445	-	-	-	-	-	-	-	-	-	1,449	1,377	5.2%	1,296
Total Expense Per Adj Pat Day	2,457	2,734	3,126	-	-	-	-	-	-	-	-	-	2,772	2,511	10.4%	2,126

## LAKESIDE MEDICAL CENTER Inpatient

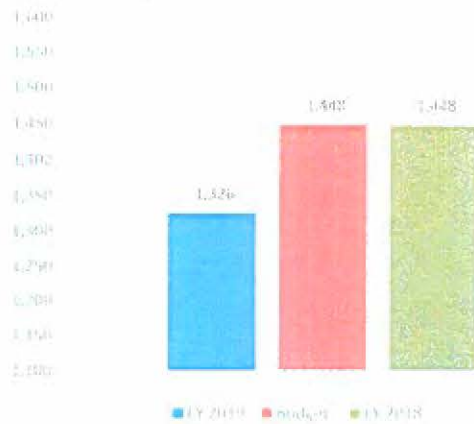
Patient Days December



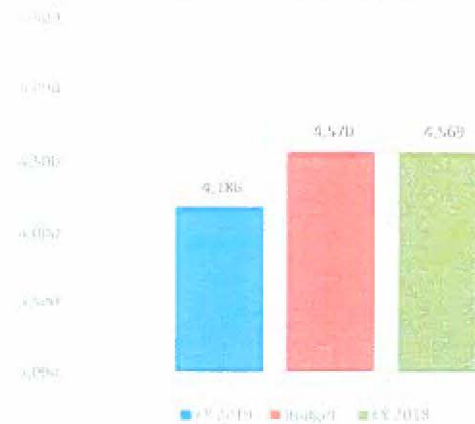
Patient Days YTD



Adjusted Patient Days December

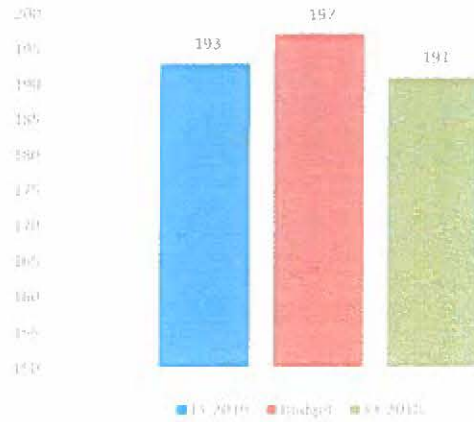


Adjusted Patient Days YTD

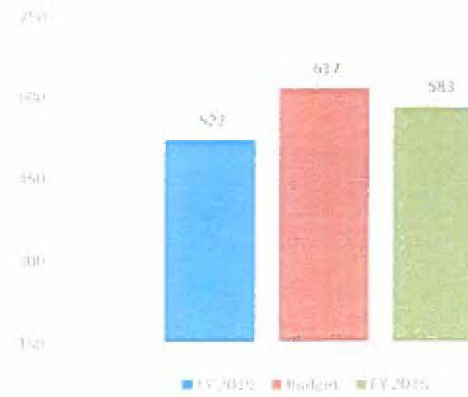


## LAKESIDE MEDICAL CENTER Inpatient

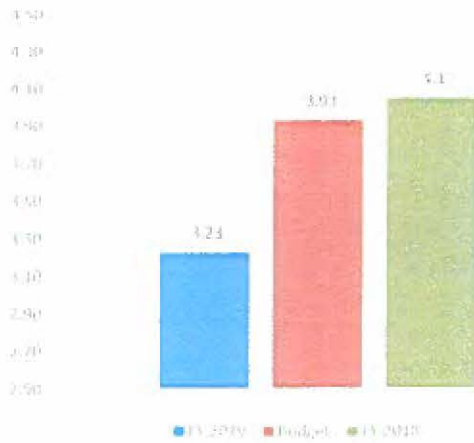
### Admissions December



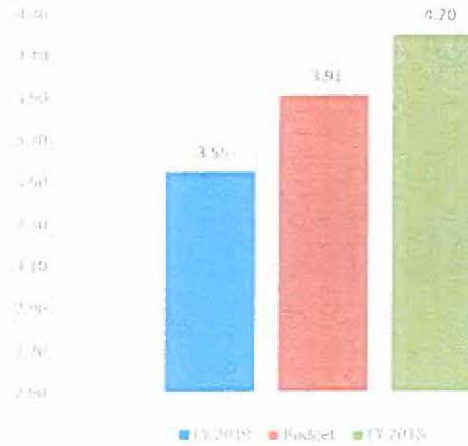
### Admissions YTD



### Average Length of Stay December

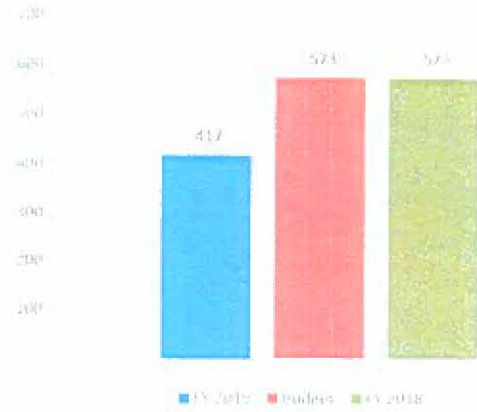


### Average Length of Stay YTD

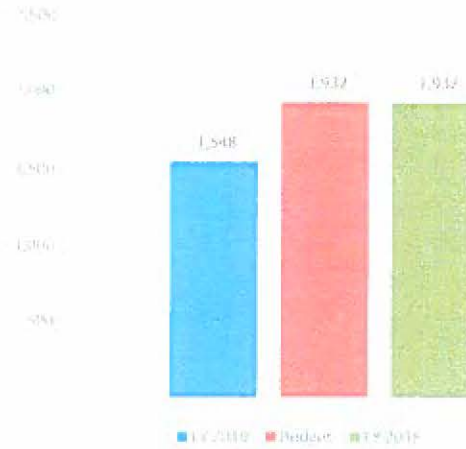


## LAKESIDE MEDICAL CENTER Outpatient

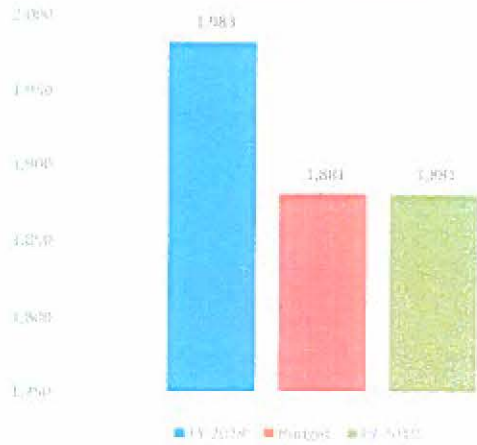
Outpatient Visits December



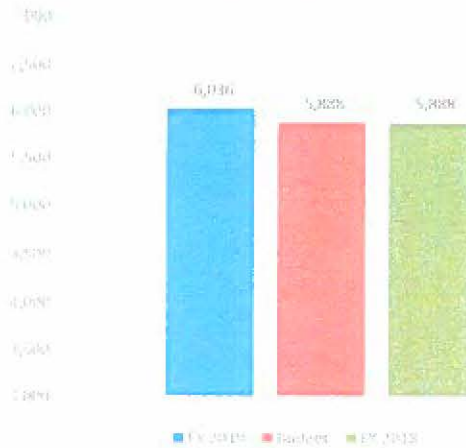
Outpatient Visits YTD



ER Visits December

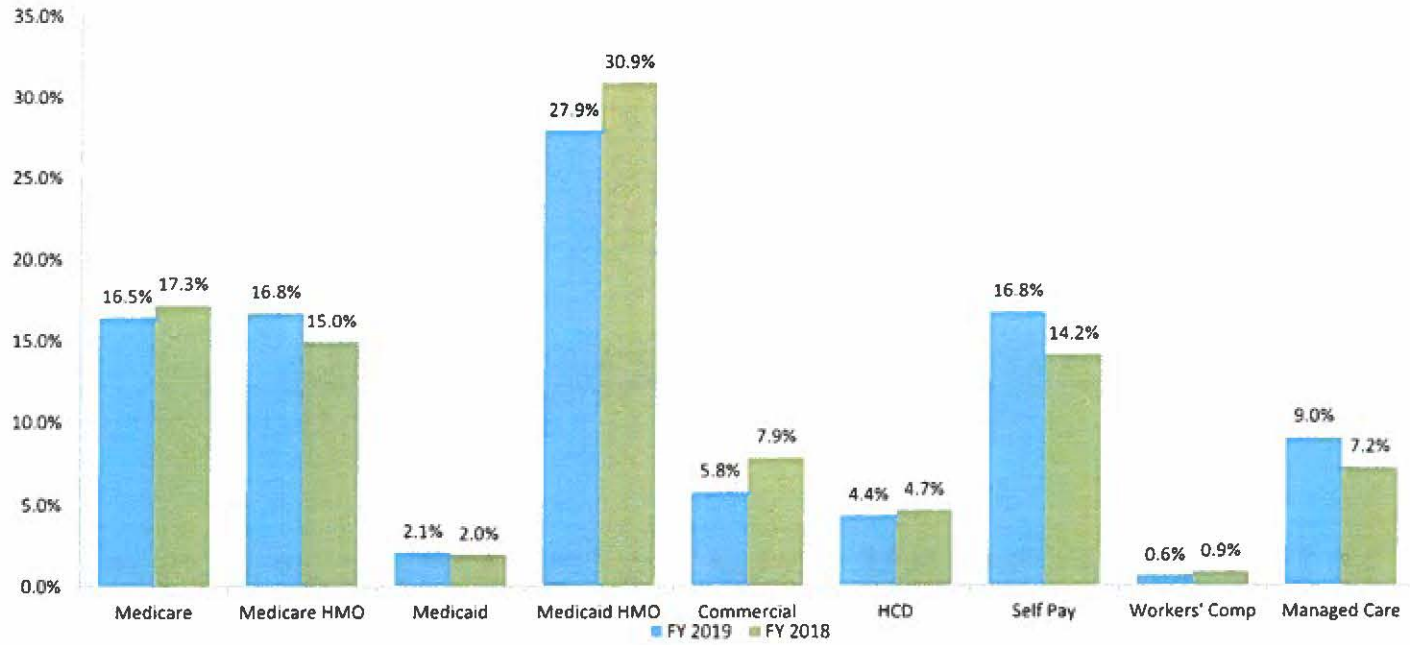


ER Visits YTD



# LAKESIDE MEDICAL CENTER Revenue

## Payor Mix YTD





**SUPPLEMENTAL INFORMATION**

**HEALTHY PALM BEACHES**

# Healthy Palm Beaches Statement of Revenues and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	Medicaid Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	Patient Premiums	-	-	-	0.0%	-	-	0.0%
5,305	2,598	2,707	104.2%	3,628	1,677	46.2%	Other Revenue	14,952	7,794	7,158	91.8%	11,924	3,028	25.4%
<b>5,305</b>	<b>2,598</b>	<b>2,707</b>	<b>104.2%</b>	<b>3,628</b>	<b>1,677</b>	<b>46.2%</b>	<b>Total Revenues</b>	<b>14,952</b>	<b>7,794</b>	<b>7,158</b>	<b>91.8%</b>	<b>11,924</b>	<b>3,028</b>	<b>25.4%</b>
<i>Direct Operational Expenses:</i>														
-	-	-	0.0%	-	-	0.0%	Salaries and Wages	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Benefits	-	-	-	0.0%	-	-	0.0%
-	19	19	100.0%	-	-	0.0%	Purchased Services	5,950	2,998	(2,952)	(98.4%)	-	(5,950)	0.0%
-	-	-	0.0%	-	-	0.0%	Medical Supplies	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Other Supplies	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%
(225)	-	225	0.0%	-	225	0.0%	Medical Services	(225)	-	225	0.0%	-	225	0.0%
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Lease & Rental	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%
871	7	(864)	(12,251.1%)	(40,126)	(40,997)	102.2%	Other Expense	2,101	1,107	(994)	(89.8%)	(38,749)	(40,850)	105.4%
963	11	(952)	(8,579.5%)	(549)	(1,512)	275.6%	Insurance	2,890	1,743	(1,148)	(65.8%)	1,379	(1,511)	(109.6%)
1,609	37	(1,572)	(4,219.9%)	(40,675)	(42,284)	104.0%	<b>Total Operational Expenses</b>	10,716	5,848	(4,868)	(83.2%)	(37,370)	(48,086)	128.7%
<b>Net Performance before Overhead</b>														
3,696	2,561	1,135	44.3%	44,303	(40,607)	(91.7%)	<b>Allocations</b>	4,236	1,946	2,290	117.7%	49,294	(45,058)	(91.4%)
<i>Overhead Allocations:</i>														
-	-	-	0.0%	-	-	0.0%	Risk Mgt	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Internal Audit	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Palm Springs Facility	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Administration	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Human Resources	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Legal	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Records	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Compliance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Finance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Information Technology	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	<b>Total Overhead Allocations</b>	-	-	-	0.0%	-	-	0.0%
1,609	37	(1,572)	(4,219.9%)	(40,675)	(42,284)	104.0%	<b>Total Expenses</b>	10,716	5,848	(4,868)	(83.2%)	(37,370)	(48,086)	128.7%
\$ 3,696	\$ 2,561	\$ 1,135	44.3%	\$ 44,303	\$ (40,607)	(91.7%)	<b>Net Margin</b>	\$ 4,236	\$ 1,946	\$ 2,290	117.7%	\$ 49,294	\$ (45,058)	(91.4%)
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	<b>General Fund Support/Transfer In (net)</b>	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

## Healthy Palm Beaches Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Medicaid Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Patient Premiums	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	4,987	4,660	5,305	-	-	-	-	-	-	-	-	-	14,952
<b>Total Revenues</b>	<b>4,987</b>	<b>4,660</b>	<b>5,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,952</b>
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	5,950	-	-	-	-	-	-	-	-	-	-	5,950
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	(225)	-	-	-	-	-	-	-	-	-	(225)
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	483	747	871	-	-	-	-	-	-	-	-	-	2,101
Insurance	963	963	963	-	-	-	-	-	-	-	-	-	2,890
<b>Total Operational Expenses</b>	<b>1,446</b>	<b>7,661</b>	<b>1,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,716</b>
<b>Net Performance before Overhead Allocations</b>	<b>3,541</b>	<b>(3,001)</b>	<b>3,696</b>	<b>-</b>	<b>-</b>	<b>(3,001)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,236</b>
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Palm Springs Facility	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Overhead Allocations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,446</b>	<b>7,661</b>	<b>1,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,716</b>
<b>Net Margin</b>	<b>\$ 3,541</b>	<b>\$ (3,001)</b>	<b>\$ 3,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,001)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,236</b>
<b>General Fund Support/ Transfer In (net)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# **SUPPLEMENTAL INFORMATION**

## **PRIMARY CARE CLINICS**

# Primary Care Clinics Statement of Revenues and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
2,006,898	1,888,776	118,122	6.3%	1,726,128	280,770	16.3%	5,445,259	5,597,662	(152,403)	(2.7%)	5,272,768	172,491	3.3%
955,352	452,798	(502,554)	(111.0%)	337,720	(617,632)	(182.9%)	2,109,040	1,347,212	(761,828)	(56.5%)	1,184,455	(924,585)	(78.1%)
411,855	719,664	307,809	42.8%	167,151	(244,704)	(146.4%)	1,304,575	2,129,235	824,660	38.7%	225,214	(1,079,361)	(479.3%)
187,946	185,584	(2,362)	(1.3%)	190,754	2,807	1.5%	533,590	549,078	15,488	2.8%	569,642	36,052	6.3%
1,555,153	1,358,046	(197,107)	(14.5%)	695,625	(859,528)	(123.6%)	3,947,205	4,025,525	78,320	1.9%	1,979,311	(1,967,894)	(99.4%)
346,606	237,340	109,266	46.0%	-	346,606	0.0%	992,787	712,020	280,767	39.4%	-	992,787	0.0%
798,350	768,070	30,280	3.9%	1,030,503	(232,153)	(22.5%)	2,490,841	2,284,157	206,684	9.0%	3,293,457	(802,616)	(24.4%)
39.78%	40.66%			59.70%			45.74%	40.81%		62.46%			
690,034	754,822	(64,788)	(8.6%)	610,755	79,279	13.0%	1,871,266	2,264,466	(393,200)	(17.4%)	1,762,178	109,087	6.2%
24,768	15,821	8,947	56.5%	109,616	(84,848)	(77.4%)	38,234	47,463	(9,229)	(19.4%)	114,336	(76,102)	(66.6%)
714,802	770,643	(55,841)	(7.2%)	720,371	(5,569)	(0.8%)	1,909,499	2,311,929	(402,430)	(17.4%)	1,876,514	32,985	1.8%
1,513,151	1,538,713	(25,562)	(1.7%)	1,750,874	(237,723)	(13.6%)	4,400,340	4,596,086	(195,746)	(4.3%)	5,169,972	(769,631)	(14.9%)
<i>Direct Operational Expenses:</i>													
1,317,029	1,261,616	(55,413)	(4.4%)	1,156,021	(161,008)	(13.9%)	3,894,897	3,909,072	14,176	0.4%	3,520,684	(374,213)	(10.6%)
314,881	358,121	43,240	12.1%	306,130	(8,752)	(2.9%)	976,571	1,110,173	133,602	12.0%	916,208	(60,363)	(6.6%)
50,770	63,886	13,116	20.5%	55,668	4,898	8.8%	184,412	195,421	11,009	5.6%	123,727	(60,685)	(49.0%)
14,573	40,677	26,104	64.2%	41,871	27,298	65.2%	83,706	120,434	36,728	30.5%	101,160	17,453	17.3%
2,672	35,912	33,240	92.6%	5,444	2,772	50.9%	40,767	103,196	62,429	60.5%	18,574	(22,194)	(119.5%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	15,355	15,355	100.0%
19,144	57,409	38,265	66.7%	-	(19,144)	0.0%	77,492	169,936	92,444	54.4%	-	(77,492)	0.0%
36,129	47,823	11,694	24.5%	48,821	12,692	26.0%	121,217	141,566	20,349	14.4%	148,021	26,803	18.1%
32,150	6,166	(25,984)	(421.4%)	58,740	26,590	45.3%	98,587	43,929	(54,658)	(124.4%)	137,038	38,451	28.1%
104,526	109,866	5,340	4.9%	90,150	(14,375)	(15.9%)	318,291	329,598	11,307	3.4%	310,652	(7,639)	(2.5%)
5,313	6,251	938	15.0%	8,236	2,923	35.5%	16,439	18,753	2,314	12.3%	18,802	2,363	12.6%
24,682	34,310	9,628	28.1%	9,617	(15,064)	(156.6%)	39,632	86,873	47,242	54.4%	69,778	30,146	43.2%
2,170	2,469	299	12.1%	1,416	(753)	(53.2%)	6,764	7,407	643	8.7%	4,972	(1,793)	(36.1%)
1,924,039	2,024,506	100,467	5.0%	1,782,114	(141,924)	(8.0%)	5,858,775	6,236,358	377,584	6.1%	5,384,969	(473,806)	(8.8%)
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>													
(410,887)	(485,793)	74,906	(15.4%)	(31,240)	(379,647)	1,215.3%	(1,458,434)	(1,640,272)	181,838	(11.1%)	(214,997)	(1,243,437)	578.3%

# Primary Care Clinics Statement of Revenues and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
5,158	20,384	15,226	74.7%	16,992	11,834	69.6%	39,671	62,584	22,913	36.6%	50,976	11,305	22.2%
<i>Overhead Allocations:</i>													
8,246	12,715	4,469	35.1%	13,641	5,395	39.5%	33,660	38,145	4,485	11.8%	29,930	(3,730)	(12.5%)
124,187	91,067	(33,120)	(36.4%)	34,355	(89,832)	(261.5%)	309,150	273,201	(35,949)	(13.2%)	130,010	(179,140)	(137.8%)
5,120	5,559	439	7.9%	-	(5,120)	0.0%	15,360	16,677	1,317	7.9%	5	(15,355)	(293,589.1%)
16,141	20,787	4,646	22.4%	20,813	4,672	22.4%	49,442	62,361	12,919	20.7%	62,646	13,204	21.1%
21,164	24,923	3,759	15.1%	26,547	5,384	20.3%	72,262	74,769	2,507	3.4%	77,115	4,853	6.3%
34,863	34,245	(618)	(1.8%)	33,802	(1,061)	(3.1%)	102,615	102,735	120	0.1%	76,863	(25,751)	(33.5%)
8,094	12,733	4,639	36.4%	13,345	5,251	39.3%	26,465	38,199	11,734	30.7%	26,391	(74)	(0.3%)
6,067	8,444	2,377	28.2%	3,963	(2,104)	(53.1%)	19,039	25,332	6,293	24.8%	12,975	(6,063)	(46.7%)
3,605	11,698	8,093	69.2%	6,603	2,998	45.4%	16,578	35,094	18,516	52.8%	18,280	1,702	9.3%
1,209	1,428	219	15.3%	1,163	(46)	(4.0%)	3,830	4,284	454	10.6%	4,032	202	5.0%
22,630	34,893	12,263	35.1%	22,431	(199)	(0.9%)	79,601	104,679	25,078	24.0%	70,866	(8,735)	(12.3%)
8,336	13,149	4,813	36.6%	7,362	(974)	(13.2%)	21,179	39,447	18,268	46.3%	20,828	(351)	(1.7%)
97,329	99,679	2,350	2.4%	80,805	(16,525)	(20.4%)	246,981	299,037	52,056	17.4%	287,415	40,434	14.1%
-	-	-	0.0%	2,397	2,397	100.0%	-	-	-	0.0%	7,046	7,046	100.0%
2,150	2,714	564	20.8%	1,372	(779)	(56.7%)	9,900	8,142	(1,758)	(21.6%)	9,437	(463)	(4.9%)
3,039	5,764	2,725	47.3%	4,302	1,263	29.4%	10,479	17,292	6,813	39.4%	13,355	2,876	21.5%
362,180	379,798	17,618	4.6%	272,899	(89,282)	(32.7%)	1,016,541	1,139,394	122,853	10.8%	847,195	(169,346)	(20.0%)
2,291,377	2,424,688	133,311	5.5%	2,072,005	(219,373)	(10.6%)	6,914,987	7,438,336	523,349	7.0%	6,283,140	(631,847)	(10.1%)
\$ (778,226)	\$ (885,975)	\$ 107,749	(12.2%)	\$ (321,131)	\$ (457,095)	142.3%	\$ (2,514,646)	\$ (2,842,250)	\$ 327,604	(11.5%)	\$ (1,113,168)	\$ (1,401,478)	125.9%
(13,581)	203,615	217,196	106.7%	(10,221)	3,360	(32.9%)	(13,581)	610,845	624,426	102.2%	-	13,581	0.0%
\$ 930,086	\$ 1,087,500	\$ 157,414	14.5%	\$ -	\$ (930,086)	0.0%	\$ 2,627,860	\$ 3,262,500	\$ 634,640	19.5%	\$ -	\$ (2,627,860)	0.0%



# Primary Care Clinics Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
<b>Gross Patient Revenue</b>	<b>1,946,640</b>	<b>1,491,722</b>	<b>2,006,898</b>	-	-	-	-	-	-	-	-	-	<b>5,445,259</b>
Contractual Allowances	629,927	523,761	955,352	-	-	-	-	-	-	-	-	-	2,109,040
Charity Care	522,280	370,440	411,855	-	-	-	-	-	-	-	-	-	1,304,575
Bad Debt	209,421	136,222	187,946	-	-	-	-	-	-	-	-	-	533,590
Other Patient Revenue	185,546	460,636	346,606	-	-	-	-	-	-	-	-	-	992,787
<b>Net Patient Revenue</b>	<b>770,557</b>	<b>921,934</b>	<b>798,350</b>	-	-	-	-	-	-	-	-	-	<b>2,490,841</b>
Collections %	39.58%	61.80%	39.78%	-	-	-	-	-	-	-	-	-	45.74%
Grant Funds	574,778	606,454	690,034	-	-	-	-	-	-	-	-	-	1,871,266
Other Revenue	4,645	8,821	14,768	-	-	-	-	-	-	-	-	-	38,234
<b>Total Other Revenues</b>	<b>579,423</b>	<b>615,275</b>	<b>714,802</b>	-	-	-	-	-	-	-	-	-	<b>1,909,499</b>
<b>Total Revenues</b>	<b>1,349,980</b>	<b>1,537,209</b>	<b>1,513,151</b>	-	-	-	-	-	-	-	-	-	<b>4,400,340</b>
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,387,450	1,190,417	1,317,029	-	-	-	-	-	-	-	-	-	3,894,897
Benefits	339,645	322,045	314,881	-	-	-	-	-	-	-	-	-	976,571
Purchased Services	65,028	68,614	50,770	-	-	-	-	-	-	-	-	-	184,412
Medical Supplies	41,828	27,305	14,573	-	-	-	-	-	-	-	-	-	83,706
Other Supplies	34,148	3,947	2,672	-	-	-	-	-	-	-	-	-	40,767
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	58,809	(461)	19,144	-	-	-	-	-	-	-	-	-	77,492
Drugs	47,555	37,534	36,129	-	-	-	-	-	-	-	-	-	121,217
Repairs & Maintenance	29,881	36,555	32,150	-	-	-	-	-	-	-	-	-	98,587
Lease & Rental	109,171	104,594	104,526	-	-	-	-	-	-	-	-	-	318,291
Utilities	4,568	6,558	5,313	-	-	-	-	-	-	-	-	-	16,439
Other Expense	15,526	(576)	24,682	-	-	-	-	-	-	-	-	-	39,632
Insurance	2,425	2,170	2,170	-	-	-	-	-	-	-	-	-	6,764
<b>Total Operational Expenses</b>	<b>2,136,034</b>	<b>1,798,702</b>	<b>1,924,039</b>	-	-	-	-	-	-	-	-	-	<b>5,858,775</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>(786,055)</b>	<b>(261,492)</b>	<b>(410,887)</b>	-	-	-	-	-	-	-	-	-	<b>(1,458,434)</b>
Depreciation	17,256	17,256	5,158	-	-	-	-	-	-	-	-	-	39,671
<i>Overhead Allocations:</i>													
Risk Mgt	9,302	16,111	8,246	-	-	-	-	-	-	-	-	-	33,660
Rev Cycle	86,904	98,059	124,187	-	-	-	-	-	-	-	-	-	309,150
Internal Audit	5,120	5,120	5,120	-	-	-	-	-	-	-	-	-	15,360
Palm Springs Facility	17,032	16,269	16,141	-	-	-	-	-	-	-	-	-	49,442
Administration	24,974	26,124	21,164	-	-	-	-	-	-	-	-	-	72,262
Human Resources	33,486	34,265	34,863	-	-	-	-	-	-	-	-	-	102,615
Legal	6,468	11,903	8,094	-	-	-	-	-	-	-	-	-	26,465
Records	6,520	6,452	6,067	-	-	-	-	-	-	-	-	-	19,039
Compliance	5,776	7,197	3,605	-	-	-	-	-	-	-	-	-	16,578
Planning/Research	1,340	1,281	1,209	-	-	-	-	-	-	-	-	-	3,830
Finance	24,095	32,875	22,630	-	-	-	-	-	-	-	-	-	79,601
Public Relations	6,478	6,365	8,336	-	-	-	-	-	-	-	-	-	21,179
Information Technology	80,379	69,273	97,329	-	-	-	-	-	-	-	-	-	246,981
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	3,986	3,764	2,150	-	-	-	-	-	-	-	-	-	9,900
Managed Care Contract	3,421	4,019	3,039	-	-	-	-	-	-	-	-	-	10,479
<b>Total Overhead Allocations</b>	<b>315,282</b>	<b>339,079</b>	<b>362,180</b>	-	-	-	-	-	-	-	-	-	<b>1,016,541</b>
<b>Total Expenses</b>	<b>2,468,573</b>	<b>2,155,037</b>	<b>2,291,377</b>	-	-	-	-	-	-	-	-	-	<b>6,914,987</b>
<b>Net Margin</b>	<b>\$ (1,118,593)</b>	<b>\$ (617,827)</b>	<b>\$ (778,226)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,514,646)</b>
<b>Capital</b>	-	-	(13,581)	-	-	-	-	-	-	-	-	-	(13,581)
<b>General Fund Support/ Transfer In</b>	<b>1,101,337</b>	<b>596,437</b>	<b>930,086</b>	-	-	-	-	-	-	-	-	-	<b>\$ 2,627,860</b>

# Primary Care Clinics - Medical Statement of Revenues and Expenses by Location

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

	Clinic Administration	West Palm Beach Clinic	Lantana Clinic	Delray Clinic	Belle Glade Clinic	Jerome Golden Center	Lewis Center	Rams Clinic	Lake Worth Clinic	Jupiter Clinic	West Boca Clinic	Subxone Clinic	Mobile Van	Total
<b>Gross Patient Revenue</b>	-	795,766	906,523	682,183	477,819	-	208,294	-	694,518	230,051	436,788	-	87,389	4,519,332
Contractual Allowances	-	355,538	321,311	330,751	238,983	(5,021)	106,488	158	243,833	73,829	171,019	-	26,770	1,863,659
Charity Care	-	162,995	215,666	96,085	61,884	-	40,111	-	159,823	38,010	90,973	-	15,287	880,834
Bad Debt	-	89,669	140,760	83,978	74,621	(2,670)	42,457	(92)	37,681	7,019	24,443	-	21,670	519,537
<b>Total Contractual Allowances and Bad Debt</b>	-	608,203	677,738	510,814	375,488	(7,690)	189,056	66	441,336	118,859	286,434	-	63,727	3,264,030
Other Patient Revenue	-	142,874	107,479	135,309	93,950	-	18,677	-	104,277	28,517	32,313	-	8,100	671,495
<b>Net Patient Revenue</b>	-	330,438	336,265	306,678	196,281	7,690	37,915	(66)	357,459	139,708	182,667	-	31,762	1,926,797
Collection %	0.00%	41.52%	37.09%	44.96%	41.08%	0.00%	18.20%	0.00%	51.47%	60.73%	41.82%	0.00%	36.35%	42.63%
Grant Funds	204,770	223,283	216,998	196,653	125,986	-	55,189	-	246,724	71,043	107,197	51,586	8,798	1,508,227
Other Revenue	6,705	4,257	1,062	1,690	3,461	-	148	-	3,516	2,812	842	13,506	4	38,001
<b>Total Other Revenues</b>	211,475	227,541	218,060	198,343	129,447	-	55,337	-	250,240	73,855	108,038	65,092	8,802	1,546,228
<b>Total Revenues</b>	211,475	557,978	554,324	505,021	325,728	7,690	93,252	(66)	607,699	213,563	290,705	65,092	40,564	3,473,025
<b>Direct Operational Expenses:</b>														
Salaries and Wages	434,096	479,349	472,150	400,812	266,540	-	116,204	-	491,180	149,870	221,348	80,906	61,574	3,174,028
Benefits	76,876	110,106	120,550	115,441	68,181	-	25,689	-	134,490	39,122	52,617	18,975	20,208	782,253
Purchased Services	8,935	20,771	20,737	15,294	15,989	-	2,419	-	27,596	20,957	18,707	284	4,851	156,540
Medical Supplies	-	4,347	15,661	3,785	3,587	-	1,677	-	6,711	746	2,324	-	-	38,838
Other Supplies	9,715	595	8,881	(714)	702	-	57	-	1,162	421	574	-	1,865	23,259
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	13,398	16,378	-	14,554	-	1,602	-	15,601	2,650	13,309	-	-	77,492
Drugs	-	26,563	46,502	23,827	10,508	-	916	-	6,727	4,608	952	-	0	120,603
Repairs & Maintenance	-	15,220	15,157	15,864	8,955	-	2,528	-	15,759	5,906	8,505	900	1,063	89,856
Lease & Rental	-	34,355	20,030	25,945	41,761	5,013	636	-	57,685	19,327	28,562	-	-	233,314
Utilities	-	272	986	272	5,877	-	544	-	2,630	1,692	1,353	-	-	13,625
Other Expense	26,424	1,228	811	1,336	1,057	-	1,447	-	553	345	2,518	-	108	35,828
Insurance	-	1,271	1,069	864	316	90	-	-	200	169	193	-	2,387	6,559
<b>Total Operational Expenses</b>	556,046	707,474	738,913	602,726	438,028	5,103	153,720	-	760,293	245,812	350,961	101,065	92,057	4,752,196
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	(344,571)	(149,496)	(184,588)	(97,705)	(112,300)	2,588	(60,468)	(66)	(152,594)	(32,248)	(60,256)	(35,973)	(51,493)	(1,279,172)
Depreciation	2,231	1,330	1,143	449	627	107	322	14	1,815	1,281	1,199	-	18,750	29,268
<b>Overhead Allocations:</b>														
Risk Mgt	3,450	3,709	3,706	3,275	2,105	-	779	-	4,323	1,481	2,222	1,387	624	27,060
Rev Cycle	-	38,502	38,470	33,998	21,846	-	8,083	-	44,873	15,374	23,062	14,397	6,481	245,086
Internal Audit	1,574	1,693	1,691	1,495	960	-	355	-	1,973	676	1,014	633	285	12,348
Palm Springs Facility	43,986	-	-	-	-	-	-	-	-	-	-	-	-	43,986
Administration	7,406	7,963	7,956	7,031	4,518	-	1,672	-	9,280	3,180	4,770	2,977	1,340	58,094
Human Resources	6,368	13,161	12,355	11,038	6,368	-	2,123	-	12,142	4,670	8,067	4,246	1,698	82,236
Legal	2,712	2,916	2,914	2,575	1,655	-	612	-	3,399	1,164	1,747	1,090	491	21,276
Records	1,951	2,098	2,096	1,852	1,190	-	440	-	2,445	838	1,257	784	353	15,306
Compliance	1,699	1,827	1,825	1,613	1,037	-	384	-	2,129	729	1,094	683	308	13,328
Planning/Research	393	422	422	373	239	-	89	-	492	169	253	158	71	3,079
Finance	8,158	8,771	8,764	7,745	4,977	-	1,841	-	10,223	3,502	5,254	3,280	1,477	63,993
Public Relations	2,171	2,334	2,332	2,061	1,324	-	490	-	2,720	932	1,398	873	393	17,026
Information Technology	25,314	27,216	27,193	24,032	15,442	-	5,714	-	31,719	10,867	16,302	10,177	4,581	198,556
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	1,015	1,091	1,090	963	619	-	229	-	1,271	436	653	408	184	7,959
Managed Care Contract	-	1,305	1,304	1,152	740	-	274	-	1,521	521	782	488	220	8,307
<b>Total Overhead Allocations</b>	106,197	113,007	112,119	99,203	63,021	-	23,085	-	128,511	44,538	67,873	41,580	18,506	817,641
<b>Total Expenses</b>	664,475	821,811	852,175	702,378	501,676	5,209	177,127	14	890,618	291,631	420,032	142,645	129,312	5,599,105
<b>Net Margin</b>	\$ (453,000)	\$ (263,833)	\$ (297,850)	\$ (197,357)	\$ (175,948)	\$ 2,481	\$ (83,875)	\$ (80)	\$ (282,919)	\$ (78,068)	\$ (129,327)	\$ (77,554)	\$ (88,748)	\$ (2,126,080)
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>General Fund Support/ Transfer In</b>	\$ 2,627,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,627,860

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# Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
1,748,762	1,549,791	198,971	12.8%	1,425,915	322,847	22.6%	Gross Patient Revenue	4,519,332	4,594,725	(75,393)	(1.6%)	4,299,396	219,936	5.1%
869,005	382,027	(486,978)	(127.5%)	358,242	(510,763)	(142.6%)	Contractual Allowances	1,863,659	1,137,824	(725,835)	(63.8%)	1,250,348	(613,311)	(49.1%)
300,323	562,116	261,793	46.6%	152,762	(147,561)	(96.6%)	Charity Care	880,834	1,663,107	782,273	47.0%	184,965	(695,869)	(376.2%)
189,154	170,751	(18,403)	(10.8%)	178,568	(10,586)	(5.9%)	Bad Debt	519,537	505,193	(14,344)	(2.8%)	527,945	8,408	1.6%
1,358,482	1,114,894	(243,588)	(21.8%)	689,572	(668,910)	(97.0%)	Total Contractuals and Bad Debts	3,264,030	3,306,124	42,094	1.3%	1,963,258	(1,300,772)	(66.3%)
232,242	148,099	84,143	56.8%	-	232,242	0.0%	Other Patient Revenue	671,495	444,297	227,198	51.1%	-	671,495	0.0%
622,522	582,996	39,526	6.8%	736,343	(113,822)	(15.5%)	Net Patient Revenue	1,926,797	1,732,898	193,899	11.2%	2,336,138	(409,342)	(17.5%)
35.60%	37.62%			51.64%			Collection %	42.63%	37.71%		54.34%			
552,339	560,993	(8,654)	(1.5%)	510,864	41,476	8.1%	Grant Funds	1,508,227	1,682,979	(174,752)	(10.4%)	1,467,793	40,434	2.8%
24,768	12,988	11,780	90.7%	109,616	(84,848)	(77.4%)	Other Revenue	38,001	38,964	(963)	(2.5%)	114,336	(76,335)	(66.8%)
577,107	573,981	3,126	0.5%	620,480	(43,373)	(7.0%)	Total Other Revenues	1,546,228	1,721,943	(175,715)	(10.2%)	1,582,130	(35,901)	(2.3%)
1,199,629	1,156,977	42,652	3.7%	1,356,823	(157,194)	(11.6%)	Total Revenues	3,473,025	3,454,841	18,184	0.5%	3,918,268	(445,243)	(11.4%)
<i>Direct Operational Expenses.</i>														
1,083,982	1,028,755	(55,227)	(5.4%)	952,590	(131,392)	(13.8%)	Salaries and Wages	3,174,028	3,187,545	13,517	0.4%	2,849,092	(324,936)	(11.4%)
254,861	290,477	35,616	12.3%	247,009	(7,851)	(3.2%)	Benefits	782,253	900,478	118,225	13.1%	729,336	(52,917)	(7.3%)
41,480	52,229	10,749	20.6%	44,608	3,128	7.0%	Purchased Services	156,540	156,456	(84)	(0.1%)	99,594	(56,946)	(57.2%)
6,682	17,067	10,385	60.8%	19,732	13,051	66.1%	Medical Supplies	38,838	50,523	11,685	23.1%	47,195	8,357	17.7%
8,573	24,177	15,604	64.5%	6,223	(2,351)	(37.8%)	Other Supplies	23,259	69,975	46,716	66.8%	16,873	(6,386)	(37.8%)
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	15,355	15,355	100.0%
19,144	57,409	-	0.0%	-	(19,144)	0.0%	Medical Services	77,492	169,936	-	0.0%	-	(77,492)	0.0%
36,054	46,175	10,121	21.9%	47,187	11,133	23.6%	Drugs	120,603	136,684	16,081	11.8%	143,816	23,213	16.1%
28,281	4,409	(23,872)	(541.4%)	53,581	25,300	47.2%	Repairs & Maintenance	89,856	27,872	(61,984)	(222.4%)	121,208	31,352	25.9%
74,267	82,422	8,155	9.9%	72,929	(1,338)	(1.8%)	Lease & Rental	233,314	247,266	13,952	5.6%	239,669	6,354	2.7%
4,340	5,503	1,163	21.1%	7,209	2,869	39.8%	Utilities	13,625	16,509	2,884	17.5%	16,447	2,822	17.2%
20,454	31,285	10,831	34.6%	8,280	(12,174)	(147.0%)	Other Expense	35,828	76,653	40,825	53.3%	59,259	23,431	39.5%
2,105	2,410	305	12.7%	1,331	(774)	(58.2%)	Insurance	6,559	7,230	671	9.3%	4,671	(1,889)	(40.4%)
1,580,223	1,642,318	23,831	1.5%	1,460,678	(119,545)	(8.2%)	Total Operational Expenses	4,752,196	5,047,127	202,486	4.0%	4,342,515	(409,681)	(9.4%)
<b>Net Performance before Depreciation</b>														
(380,594)	(485,341)	66,482	(13.7%)	(103,855)	(276,739)	266.5%	& Overhead Allocations	(1,279,172)	(1,592,286)	220,670	(13.9%)	(424,247)	(854,924)	201.5%

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# Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
9,900	6,072	(3,828)	(63.0%)	4,517	(5,382)	(119.1%)	29,268	18,216	(11,052)	(60.7%)	13,552	(15,716)	(116.0%)
<i>Overhead Allocations:</i>													
6,630	10,221	3,591	35.1%	10,702	4,072	38.1%	27,060	30,663	3,603	11.7%	23,479	(3,581)	(15.3%)
98,452	72,195	(26,257)	(36.4%)	26,627	(71,825)	(269.7%)	245,086	216,585	(28,501)	(13.2%)	100,765	(144,321)	(143.2%)
4,116	4,469	353	7.9%	-	(4,116)	0.0%	12,348	13,407	1,059	7.9%	4	(12,344)	(301,078.8%)
14,360	18,493	4,133	22.4%	17,816	3,456	19.4%	43,986	55,479	11,493	20.7%	53,627	9,641	18.0%
17,014	20,036	3,022	15.1%	20,827	3,812	18.3%	58,094	60,108	2,014	3.4%	60,497	2,404	4.0%
27,940	27,444	(496)	(1.8%)	25,509	(2,430)	(9.5%)	82,236	82,332	96	0.1%	58,006	(24,230)	(41.8%)
6,507	10,236	3,729	36.4%	10,469	3,962	37.8%	21,276	30,708	9,432	30.7%	20,704	(572)	(2.8%)
4,877	6,789	1,912	28.2%	3,109	(1,768)	(56.9%)	15,306	20,367	5,061	24.9%	10,179	(5,126)	(50.4%)
2,898	9,404	6,506	69.2%	5,180	2,282	44.1%	13,328	28,212	14,884	52.8%	14,341	1,014	7.1%
972	1,148	176	15.3%	912	(60)	(6.6%)	3,079	3,444	365	10.6%	3,163	84	2.7%
18,193	28,051	9,858	35.1%	17,597	(596)	(3.4%)	63,993	84,153	20,160	24.0%	55,595	(8,398)	(15.1%)
6,701	10,572	3,871	36.6%	5,775	(926)	(16.0%)	17,026	31,716	14,690	46.3%	16,340	(686)	(4.2%)
78,246	80,135	1,889	2.4%	63,392	(14,854)	(23.4%)	198,556	240,405	41,849	17.4%	225,481	26,925	11.9%
-	-	-	0.0%	1,880	1,880	100.0%	-	-	-	0.0%	5,528	5,528	100.0%
1,729	2,181	452	20.7%	1,076	(653)	(60.6%)	7,959	6,543	(1,416)	(21.6%)	7,403	(556)	(7.5%)
2,409	4,569	2,160	47.3%	3,334	925	27.7%	8,307	13,707	5,400	39.4%	10,351	2,044	19.7%
291,044	305,943	14,899	4.9%	214,206	(76,838)	(35.9%)	817,641	917,829	100,188	10.9%	665,463	(152,177)	(22.9%)
1,881,166	1,954,333	73,167	3.7%	1,679,401	(201,765)	(12.0%)	5,599,105	5,983,172	384,067	6.4%	5,021,531	(577,574)	(11.5%)
\$ (681,537)	\$ (797,356)	\$ 115,819	(14.5%)	\$ (322,578)	\$ (358,959)	111.3%	\$ (2,126,080)	\$ (2,528,331)	\$ 402,251	(15.9%)	\$ (1,103,263)	\$ (1,022,817)	92.7%
-	75,000	75,000	100.0%	-	-	0.0%	-	225,000	225,000	100.0%	-	-	0.0%
\$ 930,086	\$ 1,087,500	\$ 157,414	14.5%	\$ -	\$ (930,086)	0.0%	\$ 2,627,860	\$ 3,262,500	\$ 634,640	19.5%	\$ -	\$ (2,627,860)	0.0%

# Primary Care Clinics- Dental Statement of Revenues and Expenses by Location

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

	Dental Clinic Administration	West Palm Beach Dental Clinic	Lantana Dental Clinic	Delray Dental Clinic	Belle Glade Dental Clinic	Lake Worth Dental Clinic	West Boca Dental Clinic	Total
<b>Gross Patient Revenue</b>	-	329,594	246,574	236,150	113,611	-	-	925,928
Contractual Allowances	-	91,011	57,465	63,935	32,969	-	-	245,380
Charity Care	-	132,747	125,297	121,353	44,346	-	-	423,742
Bad Debt	-	(360)	6,965	3,916	3,532	-	-	14,053
<b>Total Contractual Allowances and Bad Debt</b>	-	223,398	189,727	189,203	80,846	-	-	683,175
Other Patient Revenue	-	108,375	72,634	76,430	63,852	-	-	321,292
<b>Net Patient Revenue</b>	-	214,571	129,480	123,377	96,617	-	-	564,044
Collection %	-	65.10%	52.51%	52.75%	85.04%	0.00%	0.00%	60.92%
Grant Funds	34,900	117,001	85,623	86,056	39,458	-	-	363,038
Other Revenue	-	-	-	-	233	-	-	233
<b>Total Other Revenues</b>	34,900	117,001	85,623	86,056	39,691	-	-	363,271
<b>Total Revenues</b>	34,900	331,572	215,102	209,433	136,307	-	-	927,316
<i>Direct Operational Expenses:</i>								
Salaries and Wages	71,599	232,037	173,495	164,802	78,937	-	-	720,868
Benefits	12,597	68,287	42,702	48,505	22,226	-	-	194,318
Purchased Services	-	6,235	5,222	5,144	11,271	-	-	27,872
Medical Supplies	-	14,909	12,829	11,503	5,628	-	-	44,868
Other Supplies	-	10,064	1,810	5,264	371	-	-	17,509
Contracted Physician Expense	-	-	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-	-	-
Drugs	-	39	300	35	240	-	-	614
Repairs & Maintenance	-	2,167	2,453	2,036	2,074	-	-	8,731
Lease & Rental	-	30,224	18,308	17,556	18,888	-	-	84,977
Utilities	-	428	1,142	428	816	-	-	2,814
Other Expense	1,212	1,645	2,217	(1,783)	512	-	-	3,804
Insurance	-	-	-	-	205	-	-	205
<b>Total Operational Expenses</b>	85,408	366,036	260,477	253,490	141,168	-	-	1,106,578
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	(50,508)	(34,463)	(45,375)	(44,056)	(4,860)	-	-	(179,262)
Depreciation	-	3,779	1,633	2,554	2,437	-	-	10,403
<i>Overhead Allocations:</i>								
Risk Mgt	428	2,077	1,823	1,408	863	-	-	6,600
Rev Cycle	-	21,561	18,928	14,619	8,957	-	-	64,065
Internal Audit	195	948	832	643	394	-	-	3,012
Palm Springs Facility Administration	5,457	-	-	-	-	-	-	5,457
Human Resources	919	4,459	3,915	3,023	1,852	-	-	14,168
Legal	849	6,368	5,944	4,670	2,547	-	-	20,379
Records	336	1,633	1,434	1,107	678	-	-	5,189
Compliance	242	1,175	1,031	797	488	-	-	3,733
Planning/Research	211	1,023	898	694	425	-	-	3,250
Finance	49	236	207	160	98	-	-	751
Public Relations	1,012	4,912	4,312	3,330	2,041	-	-	15,607
Information Technology	269	1,307	1,147	886	543	-	-	4,153
Budget & Decision Support	3,140	15,241	13,379	10,333	6,331	-	-	48,425
Corporate Quality	-	-	-	-	-	-	-	-
Managed Care Contract	126	611	536	414	254	-	-	1,941
	-	731	642	496	304	-	-	2,172
<b>Total Overhead Allocations</b>	13,233	62,283	55,029	42,580	25,775	-	-	198,901
<b>Total Expenses</b>	98,641	432,098	317,139	298,624	169,380	-	-	1,315,882
<b>Net Margin</b>	\$ (63,741)	\$ (100,526)	\$ (102,036)	\$ (89,190)	\$ (33,072)	\$ -	\$ -	\$ (388,566)
<b>Capital</b>	-	-	-	-	(13,581)	-	-	(13,581)
<b>General Fund Support/ Transfer In</b>	-	-	-	-	-	-	-	\$ -

# Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
258,136	338,985	(80,850)	(23.9%)	300,213	(42,077)	(14.0%)	Gross Patient Revenue	925,928	1,002,937	(77,010)	(7.7%)	973,372	(47,445)	(4.9%)
86,347	70,771	(15,576)	(22.0%)	(20,522)	(106,869)	520.8%	Contractual Allowances	245,380	209,388	(35,992)	(17.2%)	(65,893)	(311,273)	472.4%
111,533	157,548	46,016	29.2%	14,390	(97,143)	(675.1%)	Charity Care	423,742	466,128	42,386	9.1%	40,249	(383,492)	(952.8%)
(1,208)	14,833	16,041	108.1%	12,185	13,393	109.9%	Bad Debt	14,053	43,885	29,832	68.0%	41,697	27,644	66.3%
196,671	243,152	46,481	19.1%	6,053	(190,618)	(3,149.0%)	Total Contractuals and Bad Debts	683,175	719,401	36,226	5.0%	16,053	(667,122)	(4,155.7%)
114,364	89,241	25,123	28.2%	-	114,364	0.0%	Other Operating Revenue	321,292	267,723	53,569	20.0%	-	321,292	0.0%
175,828	185,074	(9,246)	(5.0%)	294,160	(118,332)	(40.2%)	Net Patient Revenue	564,044	551,259	12,785	2.3%	957,319	(393,275)	(41.1%)
68.11%	54.60%			97.98%			Collection %	60.92%	54.96%			98.35%		
137,695	193,829	(56,134)	(29.0%)	99,891	37,803	37.8%	Grant Funds	363,038	581,487	(218,449)	(37.6%)	294,385	68,653	23.3%
-	2,833	(2,833)	(100.0%)	-	-	0.0%	Other Revenue	233	8,499	(8,266)	(97.3%)	-	233	0.0%
137,695	196,662	(58,967)	(30.0%)	99,891	37,803	37.8%	Total Other Revenues	363,271	589,986	(226,715)	(38.4%)	294,385	68,886	23.4%
313,523	381,736	(68,213)	(17.9%)	394,051	(80,528)	(20.4%)	Total Revenues	927,316	1,141,245	(213,929)	(18.7%)	1,251,704	(324,388)	(25.9%)
<i>Direct Operational Expenses:</i>														
233,047	232,861	(186)	(0.1%)	203,431	(29,616)	(14.6%)	Salaries and Wages	720,868	721,527	659	0.1%	671,592	(49,276)	(7.3%)
60,021	67,644	7,624	11.3%	59,120	(900)	(1.5%)	Benefits	194,318	209,695	15,377	7.3%	186,871	(7,446)	(4.0%)
9,290	11,657	2,367	20.3%	11,060	1,769	16.0%	Purchased Services	27,872	38,965	11,093	28.5%	24,133	(3,739)	(15.5%)
7,891	23,610	15,719	66.6%	22,138	14,247	64.4%	Medical Supplies	44,868	69,911	25,043	35.8%	53,964	9,096	16.9%
(5,902)	11,735	17,637	150.3%	(778)	5,123	(658.1%)	Other Supplies	17,509	33,221	15,712	47.3%	1,701	(15,808)	(929.5%)
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Medical Services	-	-	-	0.0%	-	-	0.0%
74	1,648	1,574	95.5%	1,634	1,560	95.5%	Drugs	614	4,882	4,268	87.4%	4,204	3,590	85.4%
3,870	1,757	(2,113)	(120.3%)	5,159	1,289	25.0%	Repairs & Maintenance	8,731	16,057	7,326	45.6%	15,830	7,099	44.8%
30,259	27,444	(2,815)	(10.3%)	17,221	(13,038)	(75.7%)	Lease & Rental	84,977	82,332	(2,645)	(3.2%)	70,984	(13,993)	(19.7%)
973	748	(225)	(30.1%)	1,027	54	5.2%	Utilities	2,814	2,244	(570)	(25.4%)	2,355	(459)	(19.5%)
4,227	3,025	(1,202)	(39.8%)	1,338	(2,890)	(216.0%)	Other Expense	3,804	10,220	6,416	62.8%	10,519	6,715	63.8%
65	59	(6)	(10.0%)	86	21	24.4%	Insurance	205	177	(28)	(15.7%)	301	96	32.0%
343,816	382,188	38,372	10.0%	321,436	(22,380)	(7.0%)	Total Operational Expenses	1,106,578	1,189,231	82,653	7.0%	1,042,454	(64,124)	(6.2%)
<b>Net Performance before</b>														
(30,293)	(452)	(29,841)	6,602.1%	72,615	(102,908)	(141.7%)	Depreciation & Overhead Allocations	(179,262)	(47,986)	(131,276)	273.6%	209,250	(388,512)	(185.7%)



# Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE THIRD MONTH ENDED DECEMBER 31, 2018

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
(4,741)	14,312	19,053	133.1%	12,475	17,216	138.0%	Depreciation	10,403	44,368	33,965	76.6%	37,424	27,021	72.2%
<i>Overhead Allocations:</i>														
1,617	2,494	877	35.2%	2,939	1,323	45.0%	Risk Mgt	6,600	7,482	882	11.8%	6,451	(149)	(2.3%)
25,735	18,872	(6,863)	(36.4%)	7,728	(18,007)	(233.0%)	Rev Cycle	64,065	56,616	(7,449)	(13.2%)	29,245	(34,819)	(119.1%)
1,004	1,090	86	7.9%	-	(1,004)	0.0%	Internal Audit	3,012	3,270	258	7.9%	1	(3,010)	(266,414.2%)
1,781	2,294	513	22.3%	2,997	1,215	40.6%	Palm Springs Facility	5,457	6,882	1,425	20.7%	9,020	3,563	39.5%
4,150	4,887	737	15.1%	5,721	1,571	27.5%	Administration	14,168	14,661	493	3.4%	16,617	2,449	14.7%
6,924	6,801	(123)	(1.8%)	8,293	1,369	16.5%	Human Resources	20,379	20,403	24	0.1%	18,857	(1,521)	(8.1%)
1,587	2,497	910	36.4%	2,876	1,289	44.8%	Legal	5,189	7,491	2,302	30.7%	5,687	498	8.8%
1,189	1,655	466	28.1%	854	(336)	(39.3%)	Records	3,733	4,965	1,232	24.8%	2,796	(937)	(33.5%)
707	2,294	1,587	69.2%	1,423	716	50.3%	Compliance	3,250	6,882	3,632	52.8%	3,939	689	17.5%
237	280	43	15.3%	251	13	5.4%	Planning/Research	751	840	89	10.6%	869	118	13.6%
4,437	6,842	2,405	35.2%	4,834	396	8.2%	Finance	15,607	20,526	4,919	24.0%	15,271	(337)	(2.2%)
1,634	2,577	943	36.6%	1,586	(48)	(3.0%)	Public Relations	4,153	7,731	3,578	46.3%	4,488	336	7.5%
19,083	19,544	461	2.4%	17,412	(1,671)	(9.6%)	Information Technology	48,425	58,632	10,207	17.4%	61,934	13,509	21.8%
-	-	-	0.0%	517	517	100.0%	Budget & Decision Support	-	-	-	0.0%	1,518	1,518	100.0%
422	533	111	20.9%	296	(126)	(42.6%)	Corporate Quality	1,941	1,599	(342)	(21.4%)	2,034	92	4.5%
630	1,195	565	47.3%	968	338	34.9%	Managed Care Contract	2,172	3,585	1,414	39.4%	3,004	833	27.7%
<b>71,137</b>	<b>73,855</b>	<b>2,718</b>	<b>3.7%</b>	<b>58,693</b>	<b>(12,444)</b>	<b>(21.2%)</b>	<b>Total Overhead Allocations</b>	<b>198,901</b>	<b>221,565</b>	<b>22,664</b>	<b>10.2%</b>	<b>181,731</b>	<b>(17,169)</b>	<b>(9.4%)</b>
<b>410,211</b>	<b>470,355</b>	<b>60,144</b>	<b>12.8%</b>	<b>392,604</b>	<b>(17,608)</b>	<b>(4.5%)</b>	<b>Total Expenses</b>	<b>1,315,882</b>	<b>1,455,164</b>	<b>139,282</b>	<b>9.6%</b>	<b>1,261,609</b>	<b>(54,273)</b>	<b>(4.3%)</b>
<b>\$ (96,689)</b>	<b>\$ (88,619)</b>	<b>\$ (8,070)</b>	<b>9.1%</b>	<b>\$ 1,448</b>	<b>\$ (98,136)</b>	<b>(6,779.5%)</b>	<b>Net Margin</b>	<b>\$ (388,566)</b>	<b>\$ (313,919)</b>	<b>\$ (74,647)</b>	<b>23.8%</b>	<b>\$ (9,905)</b>	<b>\$ (378,661)</b>	<b>3,822.8%</b>
(13,581)	128,615	142,196	110.6%	(10,221)	3,360	(32.9%)	Capital	(13,581)	385,845	399,426	103.5%	-	13,581	0.0%
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>General Fund Support/ Transfer In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

Clinic Visits - Adults and Pediatrics	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year	Current YTD	%Var to	Prior Year
													Total	Budget	Budget	Total
West Palm Beach	1,661	1,289	1,312										4,262	4,444	(4.1%)	4,759
Delray	1,355	1,162	1,134										3,651	4,124	(11.5%)	4,386
Lantana	1,411	1,309	1,261										3,981	4,279	(7.0%)	3,874
Belle Glade	1,030	790	839										2,659	2,243	18.5%	2,545
Jerome Golden Center	-	-	-										-	-	0.0%	746
Lewis Center	267	233	229										729	624	16.8%	571
Lake Worth & Women's Health Care	1,608	1,153	1,104										3,865	4,495	(14.0%)	4,468
Jupiter Clinic	421	457	418										1,296	1,502	(13.7%)	1,370
West Boca & Women's Health Care	1,009	861	781										2,651	1,980	33.3%	1,198
Mobile Van	239	186	119										544	520	4.6%	-
Suboxone	361	289	222										872	824	5.8%	684
<b>Total Clinic Visits</b>	<b>9,362</b>	<b>7,729</b>	<b>7,419</b>										<b>24,510</b>	<b>25,035</b>	<b>(2.1%)</b>	<b>24,601</b>
<b>Dental Visits</b>																
West Palm Beach	918	722	704										2,344	2,545	(7.9%)	2,827
Lantana	653	508	468										1,629	2,406	(32.3%)	2,243
Delray	676	522	446										1,644	1,946	(15.5%)	2,124
Belle Glade	406	260	230										896	1,048	(14.5%)	1,103
Lake Worth	-	-	-										-	-	0.0%	-
West Boca	-	-	-										-	-	0.0%	-
<b>Total Dental Visits</b>	<b>2,653</b>	<b>2,012</b>	<b>1,848</b>										<b>6,513</b>	<b>7,945</b>	<b>(18.0%)</b>	<b>8,297</b>
<b>Total Medical and Dental Visits</b>	<b>12,015</b>	<b>9,741</b>	<b>9,267</b>										<b>31,023</b>	<b>32,980</b>	<b>(5.9%)</b>	<b>32,898</b>
<b>Mental Health Counselors (non-billable)</b>																
West Palm Beach	124	100	103										327	239	36.8%	204
Delray	137	118	102										357	236	51.3%	273
Lantana	467	414	368										1,249	658	89.8%	510
Belle Glade	17	21	22										60	41	46.3%	45
Lewis Center	268	219	192										679	270	151.5%	184
Lake Worth	173	99	73										345	356	(3.1%)	282
Jupiter	-	-	-										-	82	(100.0%)	68
West Boca	-	-	-										-	56	(100.0%)	44
Mobile Van	-	-	-										-	-	-	-
<b>Total Mental Health Screenings</b>	<b>1,186</b>	<b>971</b>	<b>860</b>										<b>3,017</b>	<b>1,938</b>	<b>55.7%</b>	<b>1,610</b>



# **SUPPLEMENTAL INFORMATION**

## **MEDICAID MATCH FUND**



# Medicaid Match Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Patient Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PBC Interlocal	491,667	491,667	491,667	-	-	-	-	-	-	-	-	-	1,475,000
Other revenue	730	142	834	-	-	-	-	-	-	-	-	-	1,706
<b>Total Revenue</b>	<b>492,397</b>	<b>491,809</b>	<b>492,501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,476,706</b>
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	1,441,591	1,441,591	1,441,591	-	-	-	-	-	-	-	-	-	4,324,772
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operational Expenses</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,324,772</b>
<b>Net Performance before Overhead Allocations</b>	<b>(949,194)</b>	<b>(949,782)</b>	<b>(949,090)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,848,066)</b>
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit**	-	-	-	-	-	-	-	-	-	-	-	-	-
Legislative Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration**	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance**	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Overhead Allocations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,324,772</b>
<b>Net Margin</b>	<b>(949,194)</b>	<b>(949,782)</b>	<b>(949,090)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,848,066)</b>
General Fund Support	949,194	949,782	949,090	-	-	-	-	-	-	-	-	-	2,848,066
<b>Total Transfers In</b>	<b>\$ 949,194</b>	<b>\$ 949,782</b>	<b>\$ 949,090</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,848,066</b>

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**1. Description: Audit Plan 2018/2019 Status Update**

**2. Summary:**

Provide a status update of the FY 2018/2019 Audit Plan and Follow-up of Management Action Plan Items for completed audits.

**3. Substantive Analysis:**

Since the 11/27/18 Committee meeting, 2 audits have been completed. The FY 2018/2019 Audit Plan includes 12 audits. Crowe has completed 7 audits. There are 4 audits in the reporting phase, and 1 in field work.

Internal controls are strengthened when action plans for issues are implemented. Crowe discusses all issues with process owners during the course of each project. Management is responsible for formulating corresponding action plans to correct identified internal control deficiencies. Crowe validates resolution of issues by testing completion of action plans with Management on a monthly basis through our follow-up process. It is Management's responsibility to continue to maintain the controls necessary to mitigate risk. Additionally, Crowe reports the status of outstanding issues to Management, bimonthly.

**4. Fiscal Analysis & Economic Impact Statement:**

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
 Dawn L. Richards  
 VP & Chief Financial Officer

**5. Reviewed/Approved by Committee or Subsidiary Board:**

Finance and Audit Committee  
 \_\_\_\_\_  
 Committee or Board

January 29, 2019  
 \_\_\_\_\_  
 Date Reviewed




**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**6. Recommendation:**

The Finance and Audit Committee recommends that the Board approve the Audit Plan 2018/2019 Status Update.

Approved for Legal sufficiency:

  
Valene Shahrian  
VP & General Counsel

  
Dawn Richards  
VP & Chief Financial Officer

  
Duzy J. Davis  
Chief Executive Officer

Health Care District of Palm Beach County  
Internal Audit - Audit Plan 2018-2019

Entity	Category	Quarter	Proposed Audit	Scope	Status	Source	Issues by Impact Level			Audit Overview
							High	Medium	Low	
1 LMC	Operations	2	Gift Shop	FULL AUDIT	Complete	LMC Leadership	0	1	4	Assess operations of gift shop and relationship to LMC, including contracts, controls, donations.
2 Health Care District	IT	2	System Access Management	FULL AUDIT	Complete	Protiviti Risk Assessment, Crowe Horwath Top 20, RSM 2014, 2015, 2016	2	1	1	Without strong access management controls, operating systems and business and clinical applications may not be protected from unauthorized access or theft. Users should have access only to the information they need to perform their job functions, and access for users who have been terminated or transferred must be removed on a timely basis. Weak system access management controls may also affect the integrity of information generated from a system and the system may be vulnerable to loss or failure due to external or internal manipulation.
3 LMC, Healey, Clinics, Aeromed	RCM	2	Accounts Receivable Reserves	FULL AUDIT	Complete	RSM 2014, 2015	0	6	0	Controls over accounts receivables should be in place to account for patient and insurance receivables, contractual allowances, charity deductions and bad debt
4 LMC, Clinics, Healey, Aeromedical, Trauma	RCM	3	Patient Access	FULL AUDIT	Complete	Protiviti Risk Assessment, Crowe Horwath Top 20	0	1	3	Effective controls over scheduling, registration and insurance verification prevent issues in billing and collections, patient and physician satisfaction and access to care.
5 Pharmacy, LMC	Clinical	3	340B Discount Program	PROJECT	Complete	Crowe Horwath Top 20, Senior Leadership	0	3	2	Savings and revenue from this program can significantly impact the bottom line. Having operations in place to validate compliance requires consistent attention. Risk is increased as the program is expanded to additional locations
6 Clinics	Operations	3	Meaningful Use	PROJECT	Complete	CMS, Crowe Horwath Top 20	0	3	0	CMS has contracted with third parties to conduct MU audits of suspicious and random providers. Audits may be pre or post payment and have been field or desk audits. They can occur anytime in the six year period following attestation. Providers have been given as little as two weeks to respond. If found to be ineligible, payments will be recouped. Fraudulent attestations are subject to sanctions.
7 LMC, Clinics, Healey	IT	4	Medical Device Security	PROJECT	Complete	Protiviti Risk Assessment, Crowe Horwath Top 20	1	5	1	Assessment of patient devices that store patient information and procedures related to the management of these devices and the protection of PHI.
8 LMC, Clinics, Healey, Aeromedical, Pharmacy	RCM	4	Revenue Charge Capture	FULL AUDIT	Reporting	Protiviti Risk Assessment, Crowe Horwath Top 20				Charge capture procedures need to support revenue recognition goals. Challenges may exist despite EHRs and ICD10. Concerns are accuracy and timeliness.
9 Health Care District	Operations	4	Third Party Vendor Management	FULL AUDIT	Reporting	Protiviti Risk Assessment, Crowe Horwath Top 20				Healthcare systems continue to embrace the use of third party providers for a variety of crucial operational, clinical and technological functions, often with the objective of cost savings or efficiency gains. However, the use of third parties to provide core services is not without risk. Some of those risks include: failure to meet performance requirements as outlined in the contract, failure to meet financial terms in accordance with contract provisions, billing for services not provided and potential compliance risks.
10 Pharmacy, Primary Care Clinics, LMC, Healey	Clinical	Q12019	Medication Management and Drug Diversion	FULL AUDIT	Reporting	Protiviti Risk Assessment, Crowe Horwath Top 20, OIG				Inadequate controls on medication management and controlled substances can have significant financial, compliance, patient care and reputational impacts. Pharmacists and care providers have a shared responsibility to help ensure the right patient, right medication, right dosage and right route in order to provide safe and effective care. Controls over ordering, dispensing, administering drugs, maintaining inventory and monitoring diversion are required to avoid patient care issues and compliance violations.
11 LMC, Clinics, Healey, Aeromedical	RCM	Q12019	Credit Balances	FULL AUDIT	Field work	Protiviti Risk Assessment				Credit balances occur due to limitations in billing systems, errors in cash posting, incorrect insurance information, duplicate cash entries, incorrect coordination of benefits. Medicaid payment integrity reviews under RAC include credit balance audits. Federal and state law governs the timeliness of refunds due to patients.
12 Health Care District	Finance	Q12019	PTO	PROJECT	Reporting	Senior Leadership				Consistency of PTO practices coordinated with contracted terms per employment agreements.
							3	20	11	

Time Table By Calender Quarter

Crowe Resource	Q2	Q3	Q4	Q12019
IT	(2) System Access management	(6) Meaningful Use	(7) Medical Device Security	
Harry Torres	(3) Accounts Receivable Reserves (1) Special Project: Gift Shop	(4) Patient Access	(9) Third party Vendor Management (8) Revenue Charge Capture	(11) Credit Balances (12) PTO
Pharmacy/ 340b specialist		(5) 340b Discount Program		(10) Med mgmt & Drug Diversion



Health Care District of Palm Beach County  
Internal Audit - Management Action Plan Status

OPEN ACTION PLANS

AUDIT NAME	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	FOLLOW-UP COMMENTS
AR Allowance	Gaps Exist in the Written Procedures Over Allowance Calculations	Procedures Are Currently Being Updated	Management will update written procedures. Each business unit operates differently and provides distinct services. Written procedures will be consistent across business units where possible, but will reflect the operating environment of each entity.  Management is currently revising existing procedures and will look to include the necessary components and provisions related to the allowance process, where appropriate.	11/30/2018	2/28/2019	Dawn Richards	
AR Allowance	Aeromed Allowance Estimate Not Based On Sufficient Data	Revise Aeromed Allowance Calculation	The Aeromed department converted its patient accounting system in April 2018 from TrnTech to Golden Hour. Due to system limitations in the old system, Management was unable to obtain sufficient data which includes substantial patient volume to estimate an adequate allowance percentage. Management will recalculate the reserve factor utilizing sufficient data covering at least six months of patient service activity in the Golden Hour system once this historical data is available and will review allowance percentages every six months following the initial calculation.	4/30/2019		Marcia Young	
Gift Shop	Business Liability Insurance for Gift Shop Could Not Be Confirmed	Business Insurance Coverage	Discussion was held with key Auxiliary personnel. They are aware that the gift shop and its personnel are not covered under the District's insurance policy. The District will be providing the Auxiliary Management Team with a sub-lease agreement that will contain standard insurance provisions.	10/31/2018	2/28/2019	Stephanie Dardanello	
Gift Shop	The Medical Center Lacks a Formal Contract/Lease Agreement and Policies With the Auxiliary	Provide Formal Lease Agreement	Key Auxiliary personnel have asked for a proposed lease agreement. The sub-lease agreement will be presented to the Auxiliary and finalized accordingly.	10/31/2018	2/28/2019	Stephanie Dardanello	
Gift Shop	Auxiliary May Not Be In Compliance with IRS Reporting Requirements	Auxiliary Consulting with Professionals	Discussion held with key Auxiliary personnel. They understand the findings and are currently in discussions with an Accountant to file the necessary returns and comply with IRS regulations and federal laws.	12/31/2018	2/28/2019	Stephanie Dardanello	
Medical Device Security Assessment	Medical Device Roles and Responsibilities Not Formalized	Assess Medical Device threats, risks, and controls	The Director of Operations will update the existing Medical Equipment Management plan to include roles and responsibilities from all departments that touch medical devices including IT, Clinical Engineering, Procurement, and Clinical Departments.	3/29/2019		Dennis Dzurovski	
Medical Device Security Assessment	IT Risk Assessment did not Include Medical Devices	Establish Medical Device Governance Committee	IT Management will direct with the external vendor who completes the FY2019 IT Risk Assessment to include medical device threats, risks, and controls.	11/30/2019		Cindy Yarbrough	
Medical Device Security Assessment	Medical Devices are Not on a Separate Network Segment	Provide Quarterly Reporting	IT Management has contracted with CDW Government, Inc. to transform the HCDPBC network from a legacy flat design to a segmented design. The project will include a separate segment to place medical devices.	3/31/2020		Cindy Yarbrough	
Medical Device Security Assessment	Medical Device Inventory Adjustments are Not Reported to HCDPBC Management	Update Existing Medical Equipment Management Plan	HCDPBC management will request Crothall Healthcare to provide quarterly medical device inventory adjustments.	3/29/2019		Dennis Dzurovski	
Medical Device Security Assessment	Security-Related Medical Device Attributes Are Not Maintained	Establish Medical Device Network Segment	IT Management will define security-related medical device attributes to track and maintain on a centralized inventory of connected medical devices through input from IT security review forms and a complete review and documentation of existing connected medical devices.	10/31/2019		Cindy Yarbrough	
Medical Device Security Assessment	IT and Clinical Engineering Do Not Have Oversight Over Biomedical Device Purchases	Track Medical Device Security-Related Attributes	HCDPBC management will require all connected medical device purchases to be analyzed and approved by the IT Department. This control will be formalized through a policy/procedure update.	3/29/2019		Dennis Dzurovski	
340B Discount Program	Policies and Procedures: Formal written direction to align organization behavior with objectives was missing or inadequate.	Maintain and monitor compliance with 340B program requirements.	Management will update policy with enhancements noted in order to convey accurate operations of the 340B program.	12/31/2018	2/28/2018	Hyla Fritsch	



**Health Care District of Palm Beach County**  
**Internal Audit - Management Action Plan Status**

**ACTION PLANS COMPLETED SINCE THE LAST AUDIT COMMITTEE MEETING ON 11/29/18:**

AUDIT NAME	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	FOLLOW-UP COMMENTS
AR Allowance	Lack of Support for Reasonableness of Allowance Factors Calculated for the Clinics and Aeromed	Reasonableness Assessed Every 6 Months for Clinics and Aeromed	The six month period used to estimate the allowance considers all payments received during that time period which relate to charges in that period. About 65% of patient service charges are incurred under the Trauma Care program or Self-Pay, which are adjusted at 100% and 90%, respectively. Medicaid/ Managed Care charges make up about 20% of remaining charges and are collected within 45 days.  Management intends to recalculate the allowance percentage every 6 months for Clinics and Aeromed. To assess reasonableness of the established rates, a lookback will compare the recalculated percentages with prior rates for the Clinics and Aeromed.	11/30/2018		Jesenia Bruno	Complete
Meaningful Use	Lakeside Medical Center (EH) Stage 1 Supporting Attestation Details Were Missing	Obtain and Maintain EH Stage 1 missing information	Management will obtain and maintain audit ready details for every EH Stage 1 component identified on the summary attestation page including core, menu and clinical quality measure of MU submitted attestations and store it on a share drive so that it is available to all key stakeholders.	12/15/2018		Janet Moreland	Complete
Meaningful Use	MU Audit Defense Plan Did Not Exist	Produce EH MU Audit Defense Plan	Management will produce a MU Audit Defense Plan for the Hospital (EH) to include key components such as defense response team members, response road map, dedicated and monitored contact notification email address and location of MU attestation supporting evidence.	12/15/2018		Janet Moreland	Complete
Meaningful Use	Clinics (EP) Modified Stage 2 Supporting Attestation Details Not Maintained	Produce and Maintain EP Modified Stage 2 Attestation Details	Management will produce and maintain audit ready details as needed for EP Modified Stage 2 Core and Clinical Quality Measure identified on summary attestation page of submitted attestation and store it on a share drive so that it is available to all key stakeholders.	12/15/2018		Terry Megiveron	Complete
Meaningful Use	MU Audit Defense Plan Did Not Exist	Produce EP MU Audit Defense Plan	Management will produce a MU Audit Defense Plan for the Clinics (EP) to include key components such as defense response team members, response road map, dedicated and monitored contact notification email address and location of MU attestation supporting evidence.	12/15/2018		Terry Megiveron	Complete
Medical Device Security Assessment	Medical Device Governance Not Established	Involve IT and Clinical Engineering Departments in Medical Device Procurement	HCDPBC management will establish a cross functional biomedical device governance committee that includes representatives from IT, Clinical Engineering, Supply Chain, and Hospital Administration that will meet regularly to define policy, procedures, and make key decisions related to biomedical device risk.	1/1/2019		Dennis Dzurovski	Complete
Diversion Risk – Incomplete Referral Documentation	Policies and Procedures: Documentation does not exist for referral prescriptions.	Maintain and monitor compliance with 340B program requirements.	Management will follow the referral procedures as documented within the 340B policy and procedure.	12/31/2018		Hyla Fritsch	Complete
340B Discount Program	Training: Prescriptions written are not always documented within the EMR.	Maintain and monitor compliance with 340B program requirements.	Management will provide training for providers regarding documentation requirements when writing prescriptions.	12/31/2018		Hyla Fritsch	Complete
			Management will work with Legal/Compliance to determine if any adjustments should be made. Audit results will be documented and reported.	12/31/2018		Hyla Fritsch	Complete
340B Discount Program	Reporting: Documentation to support 340B self-monitoring activities is not retained.	Maintain and monitor compliance with 340B program requirements.		12/31/2018		Hyla Fritsch	Complete
340B Discount Program	Technology Alignment: Dental clinic utilizes a separate EMR for documenting visits and procedures. The pharmacies do not have access to this EMR.	Maintain and monitor compliance with 340B program requirements.	Management will work with dental providers to gain access to their EMRs so patient health care records can be obtained.	12/31/2018		Hyla Fritsch	Complete

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**1. Description: Patient Access Audit**

**2. Summary:**

Provide the Patient Access (front-end) Audit report for Finance and Audit Committee review and approval.

**3. Substantive Analysis:**

Crowe Healthcare Risk Consulting completed the Patient Access (front-end) Audit report, which resulted in 4 findings, 1 moderate risk and 3 low risk. Management responded with an action plan for each issue. The report is included in the Finance and Audit Committee package.

**4. Fiscal Analysis & Economic Impact Statement:**

	<b>Amount</b>	<b>Budget</b>
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
 Dawn L. Richards  
 VP & Chief Financial Officer

**5. Reviewed/Approved by Committee or Subsidiary Board:**

Finance and Audit Committee  
 \_\_\_\_\_  
 Committee or Board

1/29/2019  
 \_\_\_\_\_  
 Date Reviewed

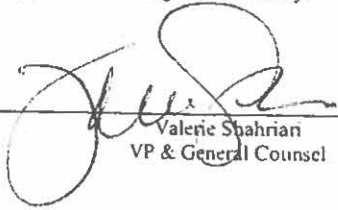


**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**6. Recommendation:**

The Finance and Audit Committee recommends that the Board approve the Patient Access (front-end) Audit report.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahrian  
VP & General Counsel

  
\_\_\_\_\_  
Dawn Richards  
VP & Chief Financial Officer

  
\_\_\_\_\_  
Darby J. Davis  
Chief Executive Officer

# Patient Access-Front End Processes and Controls

Date: December 07, 2018

Location: Health Care District of Palm Beach County

## OBJECTIVES

- Validated formal, written procedures existed to clearly guide staff in performing their required functions for Patient Access and tested whether controls were operating as management intended
- Tested whether controls to comply with Federal/State regulations surrounding the securing and retention of regulatory mandated forms were functioning as Management intended
- Assessed procedures to identify, monitor, record and correct registration errors. Tested whether Key Performance Indicators were established and reported to benchmark against industry standards
- Assessed procedures and control activities related to variations and changes in payer plans
- Tested whether processes were in place to maximize collection of the patient's financial responsibility at the point of service and assessed procedures to determine correct payment amount
- Assessed procedures in place to monitor and evaluate the effectiveness of external vendors which support Patient Access functions

## CONCLUSION

Although control activities over the patient access and registration functions such as scheduling, registration and insurance verification appear adequate, the District is exposed to potential regulatory risks if excluded provider screening is not performed on outside physicians who submit referral orders for their patients at LMC. Also, the District can enhance controls over patient access objectives, such as required documents and signatures collected through the registration functions by conducting performance audits, monitoring and developing a registration checklist at the Clinics and Healey.

Finally, management can make sure patient access services from external vendors are effective and in line with organizational goals and objectives by implementing and monitoring performance metrics over the Qualified Medicare Beneficiary services at LMC.

## SCOPE

Patient Access processes and controls over scheduling, registration and insurance verification at the Lakeside Medical Center (LMC), CL Brumback Primary Care Clinics (Medical and Dental), Healey Rehabilitation Center, Aeromedical and the Trauma Agency System.

**Location:** Lakeside Medical Center (LMC), CL Brumback Primary Care Clinics (Medical and Dental), Healey Rehabilitation Center, Aeromedical and the Trauma Agency System

**Time Period:** As of October 1, 2017



# Patient Access-Front End Processes and Controls

Date: December 07, 2018

Location: Health Care District of Palm Beach County

**Scope Exclusions:** Crowe limited the scope of work at the Trauma Agency System to assessing established procedures in place over the Patient Access Insurance Verification process, to avoid duplicating the work of an external consultant. Management recently contracted with a healthcare consultant to perform an analytical review and provide recommendations for improvement at the Trauma Agency System.

## SUMMARY OF ISSUE RISKS





# Patient Access-Front End Processes and Controls

Date: December 07, 2018

Location: Health Care District of Palm Beach County

## ISSUE 1: LMC Patient Scheduling-Sanction Screening for Referring Physicians Not Performed Timely

### ISSUE RISK

Moderate Risk

### WHAT IS CAUSING THE ISSUE?

Procedures: The District lacks a procedure addressing sanction screening of new referring physicians.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Conduct operations in compliance with Federal/State regulations surrounding OIG, HIPAA, MSP, ABN, IMM and NPP

### WHAT IS EXPECTED?

The Department of Health and Human Services Office of Inspector General (OIG) mandates that sanction screening be performed on all individuals employed or contracted with to furnish items and/or services (directly or indirectly) that are payable by Federal health care programs. An excluded person may not provide services that are payable by Federal health care programs, regardless of whether the person is an employee, a contractor or a volunteer, or has any other relationship with the health care provider.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management implemented procedures to perform sanction screening for all non-affiliated physicians currently in HMS that did not have a screening completed.

Complete  
Tabatha McCallister - Manager of Admitting

Ellen Pentland - Chief Compliance & Privacy Officer

New referring physicians are screened by the Patient Access department at the point of service, prior to providing service and added to an Excel file. The Manager of Admitting submits the list annually to the Compliance Department to include in the District's Annual Compliance Screening process.

Health care providers who receive payments under Federal health care programs may employ or contract with excluded persons, so long as any of the items or services provided are wholly unrelated to Federal healthcare programs. OIG guidance indicates that excluded provider screening should include referring physicians who provide orders or prescribe services which are billed by a hospital to a Federal health care program. Therefore, it is considered best practice to screen referring physicians who order services that are included in any claims or costs submitted for payment by a Federally financed health care program.

### WHAT ARE THE FINDINGS?

The District's Compliance Department conducts sanction screening on referring physicians annually, as part of their Annual Compliance Screening procedures, but the District did not establish procedures for excluded provider screening of physicians added to the LMC accounting system between the annual screenings.

# Patient Access-Front End Processes and Controls

Date: December 07, 2018

Location: Health Care District of Palm Beach County

## ISSUE 2: The Clinics and Healey Lack A Quality Assurance Process to Improve Patient Access Activities

### WHAT IS CAUSING THE ISSUE?

Procedures: No procedures exist to monitor overall effectiveness of patient access/registration processes.

### WHAT IS EXPECTED?

Procedures exist to monitor the accuracy and effectiveness of registration processes. It is a best practice for Skilled Nursing Facilities (SNF) to audit all resident accounts to ensure all required admissions paperwork was obtained and signed by the resident and/or family.

### WHAT ARE THE FINDINGS?

There were no procedures in place at the Clinics to monitor and manage the effectiveness and accuracy of front-end patient access activities. There were no quality performance audits performed or process monitoring procedures to ensure the registration of patients is aligned with organizational objectives and regulatory requirements.

A Quality Assurance Performance Improvement audit over the Admission Agreement provided to residents was performed annually at Healey for all admissions, but this audit did not include evidence of the significant processes, key forms and documents reviewed.

Crowe noted a quality assurance process was maintained at LMC. Procedures in place allowed LMC to review, identify and correct registration errors and report on various key performance indicators (KPI's) around patient access goals.

## ISSUE RISK

Low Risk

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Metrics, KPI's and management reports are accurate and achieve objectives and goals
- Conduct operations in compliance with Federal/State regulations surrounding OIG, HIPAA, MSP, ABN, IMM and NPP

### WHAT ACTIONS WILL MANAGEMENT TAKE?

- Management hired a full-time equivalent in late December to support the front office operations for the Clinics. Management will implement procedures to monitor the quality and effectiveness of front-end patient access activities, to include key patient registration components needed to assure that necessary information, forms and signatures for each encounter are captured.
 

02/28/2019	Terry Megiveron - Director, Practice Operations
Marcia Young - Director Revenue Cycle Management	
- Management will develop a checklist to include in the Quality Assurance Improvement audit. The checklist will assure that all critical admission processes were performed and that key forms and documents in the resident file were reviewed, signed and properly stored. The audit will be conducted every six months.
 

03/29/2019	Shelly-Ann Lau - Administrator Healey Center
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# Patient Access-Front End Processes and Controls

Date: December 07, 2018

Location: Health Care District of Palm Beach County

## ISSUE 3: Vendor Contract Lacks Performance Metrics

## ISSUE RISK

Low Risk

### WHAT IS CAUSING THE ISSUE?

Procedures: Management did not implement solutions to monitor effectiveness of Qualified Medicare Beneficiary (QMB) certification services.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Metrics, KPI's and management reports are accurate and achieve objectives and goals

### WHAT IS EXPECTED?

Monitor and manage service agreements with external vendors in a manner that promotes acceptable, timely performance in accordance with contract terms. Services provided under the agreement should include measurable performance standards that address organizational goals and objectives.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

The service agreement was effective 06/30/2019 October 2018. The medical services provided to patients who are qualified are not billable and LMC can only benefit from the patient's eligibility if they return for future service. Management will need sufficient data to analyze and develop appropriate goals and benchmarks.

Tabatha McCallister - Manager of Admitting

### WHAT ARE THE FINDINGS?

LMC contracted with an outside service provider to assist Medicare patients with no secondary coverage with completing an application for the QMB program. LMC pays \$150 for every approved application referred for QMB certification services. The service provider sends LMC a listing of approved patients under the program. Crowe noted the agreement does not include performance metrics which would allow LMC to assess the effectiveness of the services provided under this agreement.

Once sufficient historical data is established management will analyze how many patients have been qualified on a monthly basis and how many have returned for medical service and implement relevant KPI's/ metrics to assess the overall benefit and effectiveness of the QMB certification program. The established metrics will be reviewed quarterly.

# Patient Access-Front End Processes and Controls

Date: December 07, 2018

Location: Health Care District of Palm Beach County

## ISSUE 4: No Monitoring of Point of Service Collections at Clinics

### WHAT IS CAUSING THE ISSUE?

Procedures: No procedures in place to monitor performance of patient liability collections at point of service

### WHAT IS EXPECTED?

The Athena system provides the capability to report collection rates at time of service for each clinic. Reporting and procedures implemented to monitor and manage collection of patient responsibility helps maximize collections at the point of service.

### WHAT ARE THE FINDINGS?

Procedures to monitor and maximize collections of patient responsibility at the point of service were not in place for the Clinics. Although federal healthcare rules prevent a Federally Qualified Health Center, such as the Primary Care Clinics, from denying service for inability to pay, there is no process to enhance collection when the patient liability portion is determined at the point of service.

## ISSUE RISK

Low Risk

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Conduct pre-registration activities to maximize collections through verification of insurance and collection of co-pays, deductibles, deposits and prior account balances

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Some services offered by the Clinics, such as adult immunizations, are optional and require payment prior to the service being provided.

Management will develop appropriate reporting tools from Athena and implement procedures to monitor collection activities and evaluate the performance of each clinic collection representative and compare actual collections to expected collections at the point of service.

Additionally, management will review current procedures around collection activities at the point of service and implement enhancements to the process. Improvements will be made around the collection scripting provided to front-end personnel and reports that communicate staff performance at the point of service, in conjunction with practice managers, collection representatives and front-line coordinators.

03/31/2019  
Terry Megiveron - Director,  
Practice Operations



# Patient Access-Front End Processes and Controls

Date: December 07, 2018

Location: Health Care District of Palm Beach County

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## CONTEXT

Effective controls over the patient access process is a top risk to healthcare providers. Registration errors and ineffective front-end processes around patient access can slow claim processing/payment and create time consuming re-work for staff. Proper monitoring, continuous improvement and effective controls over scheduling, registration and insurance verification prevent issues in billing and collections, patient and physician satisfaction and access to care. This audit was performed in response to concerns noted with patient registration such as not collecting correct information, verifying and obtaining authorization.

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## ISSUE RISK DEFINITIONS

In determining whether the issue risk was High, Moderate or Low, Crowe Healthcare Risk Consulting LLC considered a variety of factors, including the following, as applicable: significance of potential financial losses; risks to achieving business objectives; potential impact on care delivery quality; the potential for reputational damage; regulatory impact; and the potential for compromised data integrity. This list is not all-inclusive.

# Patient Access-Front End Processes and Controls



Date: December 07, 2018

Location: Health Care District of Palm Beach County

## REPORT ACCEPTANCE

Darcy Davis

Darcy Davis, Chief Executive Officer

1-24-19

Date

Dawn L Richards

Dawn Richards, VP & Chief Financial Officer

1-22-19

Date

## COPIES

Val Shahriari, VP & General Counsel

Ellen Pentland, Chief Compliance & Privacy Officer

Karen Harris, Vice President of Field Operations

Marcia Young, Director Revenue Cycle Management

Stephanie Dardanello, Hospital Administrator

Tabatha McCallister, Manager of Admitting

Terry Megiveron, Director, Practice Operations

Shelly-Ann Lau, Administrator Healey Center

## AUDITORS

Harry Torres, Healthcare Risk Audit Senior Manager

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. This report and the information contained herein (the "Report") is intended solely for the use of the authorized employees of the client named herein for the purposes set forth herein. The Report is strictly confidential and shall under no circumstances be disclosed to any other party without the prior written consent of Crowe Healthcare Risk Consulting LLC ("Crowe").

Except for the permitted use of the Report by the authorized employees of the client named herein, Crowe hereby disclaims any and all responsibility and liability for the Report and the use thereof. No third party may rely on the Report or the information contained therein for any purpose, and Crowe makes no representation to any third party as to the accuracy, sufficiency or propriety of the information contained in the Report. Further, Crowe disclaims any obligation to update the Report.

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**1. Description: 340B Discount Program Report**

**2. Summary:**

Provide the 340B Discount Program Project report for committee review and approval.

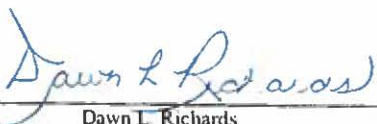
**3. Substantive Analysis:**

Crowe Healthcare Risk Consulting (Crowe) completed the 340B Discount Program project, which resulted in five findings; three moderate risk and two low risk. Management responded with an action plan for each issue. The report is included in the Finance and Audit Committee package.

**4. Fiscal Analysis & Economic Impact Statement:**

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
 Dawn L. Richards  
 VP & Chief Financial Officer

**5. Reviewed/Approved by Committee or Subsidiary Board:**

Finance and Audit Committee  
 \_\_\_\_\_  
 Committee or Board

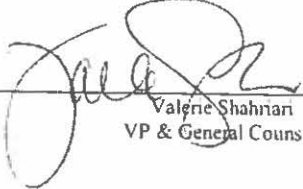
January 29, 2019  
 \_\_\_\_\_  
 Date Reviewed

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**6. Recommendation:**

The Finance and Audit Committee recommends that the Board approve the 340B Discount Program report.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahmani  
VP & General Counsel

  
\_\_\_\_\_  
Dawn Richards  
VP & Chief Financial Officer

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer



# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)

Date: October 24, 2018

Location: Health Care District of Palm Beach County



## OBJECTIVES

- Test whether established controls related to the Health Resources and Services Administration's (HRSA) 340B guidelines and regulations were functioning as Management intended.
- Test processes in place to comply with HRSA's 340B guidelines and regulations.

## SCOPE

A sampling approach (similar to what we've experienced during recent HRSA/The Bizzell Group audits) was utilized to test 340B qualified prescriptions for expected compliance elements. Policies and Procedures, internal operations and monitoring strategy were also tested.

**Location:** HCDPBC Pharmacy

**Time Period:** 2/1/2018 - 7/31/2018

**Sample Selected:** Selections were made from the population of 340B qualified prescriptions within the audit period above.

**Scope Exclusions:** Duplicate Transaction Testing

## CONCLUSION

The audit identified a diversion risk due to missing referral documentation that shows HCDPBC maintains a responsibility of care for referred patients and drug dispensations not appropriately documented in the medical record.

Other issues relating to policy enhancements, internal auditing procedures, and dental electronic medical record (EMR) access were identified.

Management is committed to addressing all identified issues in a timely manner.

## SUMMARY OF ISSUE RISKS



# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)

Date: October 24, 2018

Location: Hospital District of Palm Beach County, Health Care District of Palm Beach County



## ISSUE 1: Diversion Risk – Incomplete Referral Documentation

### WHAT IS CAUSING THE ISSUE?

Policies and Procedures: Documentation does not exist for referral prescriptions.

### WHAT IS EXPECTED?

Per the HCDPBC 340B Policy, in order to qualify for 340B, prescriptions written by referred providers must include "a referral on file in the EMR with supporting documentation returned from the specialist, such as an office visit summary or other appropriate medical records."

### WHAT ARE THE FINDINGS?

Crowe identified 2 of 50 prescriptions that were written by a referred provider, but required documentation to support the referral was not included within the EMR. Therefore, it could not be determined that HCDPBC maintained responsibility of care.

## ISSUE RISK

Moderate Risk

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain and monitor compliance with 340B program requirements.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will follow the referral procedures as documented within the 340B policy and procedure.

Complete  
Hyla Fritsch - Director of Pharmacy

# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)

Date: October 24, 2018

Location: Health Care District of Palm Beach County



## ISSUE 2: Incomplete Documentation

## ISSUE RISK

Moderate Risk

### WHAT IS CAUSING THE ISSUE?

Training: Prescriptions written are not always documented within the EMR.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain and monitor compliance with 340B program requirements.

### WHAT IS EXPECTED?

The covered entity must maintain appropriate documentation to confirm 340B-qualified prescriptions meet all eligibility requirements.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

- Management will provide training for providers regarding documentation requirements when writing prescriptions. Complete Hyla Fritsch - Director of Pharmacy
- Management will work with Legal/Compliance to determine if any adjustments should be made. 12/31/2018 Hyla Fritsch - Director of Pharmacy

### WHAT ARE THE FINDINGS?

Crowe identified 2 of 50 prescriptions that were not documented in the EMR. The locations where the prescriptions were written were confirmed to be eligible facilities, but a lack of support within the EMR brings about increased risk of non-compliance with 340B requirements.

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# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)

Date: October 24, 2018



Palm Beach County

## ISSUE 3: Lack of Monitoring Documentation

## ISSUE RISK

Moderate Risk

### WHAT IS CAUSING THE ISSUE?

Reporting: Documentation to support 340B self-monitoring activities is not retained.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain and monitor compliance with 340B program requirements.

### WHAT IS EXPECTED?

Covered entities must ensure program integrity and maintain accurate records documenting compliance with all 340B Program requirements. A robust monitoring program is essential to achieving this objective.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Audit results will be documented and reported. 12/31/2018  
Hyla Fritsch - Director of Pharmacy

### WHAT ARE THE FINDINGS?

Crowe noted that while monthly audits are performed, supporting documentation to evidence the self-audit process and any subsequent issue resolutions is not retained.

# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)

Date: October 24, 2018

Project: Health Care District of Palm Beach County



## ISSUE 4: Policy Enhancements Opportunities

### WHAT IS CAUSING THE ISSUE?

Policies and Procedures: Formal written direction to align organization behavior with objectives was missing or inadequate.

### WHAT IS EXPECTED?

Covered entity 340B policies include all program components that align with HRSA's expectations and are presented in a consistent, organized manner.

### WHAT ARE THE FINDINGS?

Health Care District of Palm Beach County's policy was unclear or excluded key program details that HRSA expects to be present. Areas noted for enhancement include:

- Site eligibility
- Specifics of independent audit process

## ISSUE RISK

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain and monitor compliance with 340B program requirements.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will update policy with enhancements noted in order to convey accurate operations of the 340B program. 12/31/2018  
Hyla Fritsch - Director of Pharmacy

# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)

Date: October 24, 2018



## ISSUE 5: Lack of Dental EMR Access

### WHAT IS CAUSING THE ISSUE?

Technology Alignment: Dental clinic utilizes a separate EMR for documenting visits and procedures. The pharmacies do not have access to this EMR.

### WHAT IS EXPECTED?

The covered entity is able to provide support that 340B-qualified prescriptions meet all eligibility requirements.

### WHAT ARE THE FINDINGS?

- 8 Crowe identified 1 of 50 prescriptions that pharmacy was not able to provide support showing eligibility requirements were met due to a lack of dental EMR access.

## ISSUE RISK

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain and monitor compliance with 340B program requirements.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will work with dental providers to gain access to their EMRs so patient health care records can be obtained. 12/31/2018  
Hyla Fritsch - Director of Pharmacy



# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)



Date: October 24, 2018

Location: Health Care District of Palm Beach County

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## CONTEXT

The 340B Drug Pricing Program is a federal program created to permit covered entities to stretch scarce Federal resources as far as possible, reaching more eligible patients and providing more comprehensive services. The program requires drug manufacturers to provide outpatient drugs to eligible health care centers, clinics, and hospitals (termed "covered entities") at a reduced price.

HRSA has increased its scrutiny over covered entity compliance with 340B regulations since the start of periodic audits in 2012. This has resulted in an increase in the number of covered entity audits performed, and corresponding audit findings. In 2016, HRSA outsourced their audit fieldwork to The Bizzell Group. The Bizzell Group appears to consist of more seasoned pharmacy professionals with prior experience in 340B program management and oversight resulting in a more sophisticated audit approach. Failure to comply with 340B requirements may result in sanctions, including repayments to pharmaceutical manufacturers or even removal from the program entirely.

Due to increased scrutiny and the potential financial impact, HCDPBC has contracted with Crowe to perform an independent audit.

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## OTHER OBSERVATIONS

1. Negative Inventory Balances - Excel inventory reports used to accumulate dispensations and reorder 340B drugs show negative balances when accumulation is available for 340B purchasing, which could be perceived that overpurchasing has occurred. Management noted that as of December 3, 2018, they will no longer be filling non-340B prescriptions in-house so negative balances will not appear on the spreadsheet subsequent to the December 3rd date.

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## ISSUE RISK DEFINITIONS

In determining whether the issue risk was High, Moderate or Low, Crowe Healthcare Risk Consulting LLC considered a variety of factors, including the following, as applicable: significance of potential financial losses; risks to achieving business objectives; potential impact on care delivery quality; the potential for reputational damage; regulatory impact; and the potential for compromised data integrity. This list is not all-inclusive.

# 340B Discount Program Project - Health Care District of Palm Beach County (HCDPBC)

Date: October 24, 2018

Palm Beach County



## REPORT ACCEPTANCE

 _____ Darcy Davis, Chief Executive Officer	<u>12-31-18</u> _____ Date
 _____ Dawn Richards, VP & Chief Financial Officer	<u>12-27-18</u> _____ Date

## COPIES

Val Shahriari, VP & General Counsel  
Ellen Pentland, Chief Compliance Officer  
Belma Andric, MD, VP & CMO  
Hyla Fritsch, Director of Pharmacy  
Terry Megiveron, Director of Practice Operations, Primary Care Clinics  
Kristine Morales, Assistant Director of Pharmacy

## AUDITORS

Chris Wasik, Healthcare Risk Audit Director  
Rich Costello, Healthcare Risk Manager

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. This report and the information contained herein (the "Report") is intended solely for the use of the authorized employees of the client named herein for the purposes set forth herein. The Report is strictly confidential and shall under no circumstances be disclosed to any other party without the prior written consent of Crowe Healthcare Risk Consulting LLC ("Crowe").

Except for the permitted use of the Report by the authorized employees of the client named herein, Crowe hereby disclaims any and all responsibility and liability for the Report and the use thereof. No third party may rely on the Report or the information contained therein for any purpose, and Crowe makes no representation to any third party as to the accuracy, sufficiency or propriety of the information contained in the Report. Further, Crowe disclaims any obligation to update the Report.

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**1. Description: FY 2019/2020 Audit Plan and Risk Assessment**

**2. Summary:**

Provide the FY 2019/2020 Audit Plan and Risk Assessment.

**3. Substantive Analysis:**

Crowe Healthcare Risk Consulting's (Crowe) approach to performing risk assessments and developing the proposed Audit Plan is a robust and multidisciplinary process, involving collaboration with multiple levels of Management. This process requires in-depth consideration of risks facing the organization, as well as the most efficient and effective use of resources. In developing the Proposed Audit Plan, Crowe considers known risks, along with Management's strategic objectives, to focus the Audit Plan on areas most relevant to the organization. Crowe and Management have discussed risks facing the organization and recommend the FY 2019 Audit Plan for approval.

Crowe and Management acknowledge it is not feasible for Internal Audit to identify and audit every risk for a multitude of reasons. These include, but are not limited to, risk areas under review by others, processes already under improvement initiatives, on-going restructurings and risks not deemed as significant as others at the initial development of the Audit Plan. Crowe recognizes the dynamic and evolutionary nature of the Healthcare District and the healthcare industry. As a result, Crowe and Management will continually assess changes in the environment and emerging risks, recommending adjustments to the Audit Plan throughout the year, as necessary, with a total of 8 audits and 4 projects in FY 2019/2020.

**4. Fiscal Analysis & Economic Impact Statement:**

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:



Dawn L. Richards  
 VP & Chief Financial Officer



**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**


**5. Reviewed/Approved by Committee or Subsidiary Board:**

<u>Finance and Audit Committee</u> Committee or Board	<u>January 29, 2019</u> Date Reviewed
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**6. Recommendation:**

The Finance and Audit Committee recommends that the Board approve the FY 2019/2020 Audit Plan and Risk Assessment.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahman  
VP & General Counsel

  
\_\_\_\_\_  
Dawn Richards  
VP & Chief Financial Officer

  
\_\_\_\_\_  
Darryl J. Davis  
Chief Executive Officer



Health Care District of Palm Beach County  
Internal Audit - Audit Plan 2019-2020

	Entity	Category	Quarter	Proposed Audit	Scope	Source	Audit Overview
1	Aeromedical	Finance & Revenue Cycle	2	Billing and Collections	FULL AUDIT	Crowe Risk Assessment	Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, an external assessment can address control gaps that might exist and consideration of leading practices provided.
2	District	Finance & Revenue Cycle	2	Procurement Controls	FULL AUDIT	Crowe Risk Assessment	Adequate control activities around vendor set-up, purchase authorizations and accounts payable can prevent financial issues for the District.
3	Clinics	Operations	2	Construction Build Out	FULL AUDIT	Crowe Risk Assessment	Construction projects can create risks of overpayments and delays. The primary care build out at LMC has experienced changes to scope and opportunities to enhance processes can help the District achieve organizational objectives.
4	Clinics	Finance & Revenue Cycle	3	Billing and Collections	FULL AUDIT	Crowe Risk Assessment	Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, control gaps might exist which could be addressed through an external review and consideration of leading practices.
5	Clinics	Operations	3	Mobile Van Operations and Processes	FULL AUDIT	Crowe Risk Assessment	Adequate control activities are important to facilitate the eligibility, patient setup, data collection activities and downstream processes. Risks to consider around this operation and ensure overall effectiveness of the program include proper storage of medication, vehicle downtime parking and security.
6	District	Human Resources	3	Employee Classification	PROJECT	Crowe Risk Assessment	Adequate processes related to employees vs. contractors classification can prevent penalties and fines. Also, appropriate oversight of contractors can mitigate other risks for the District.
7	Aeromedical, LMC, Clinics	Finance & Revenue Cycle	4	Denials Management	FULL AUDIT	Crowe Risk Assessment	To prevent negative financial impacts to the organization, adequate control activities over denials management should be in place. These controls and processes can also mitigate compliance issues and perpetual billing and collecting issues.
8	Clinics	Clinical	4	Quality Improvement	FULL AUDIT	Crowe Risk Assessment	Adequate control activities over the collection and aggregation of data from the individual clinics for reporting and performance improvement process can mitigate risks to deficient quality reporting. Quality metrics used can be compared to leading practices and potential gaps identified.
9	District	Compliance	4	Compliance Effectiveness Assessment	PROJECT	Crowe Risk Assessment	A compliance program assessment conducted by an independent source was last done in 2017. A compliance program assessment would assess the effectiveness of the compliance program across the organization in consideration of the 7 elements of an appropriate compliance program and consideration of the federal sentencing guidelines.

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10	Clinics	Finance & Revenue Cycle	Q1 2020	Medicaid Wrap Process	PROJECT	Senior Leadership	Given the complexities of the Medicaid Wrap filing, completeness of the data set being incorrect could subject the District to incorrect filing and receipts.
11	LMC	Operations	Q1 2020	Drug Diversion	FULL AUDIT	Crowe Risk Assessment	Appropriate controls over medication management and controlled substances can mitigate significant financial, compliance, patient care, and reputational impacts. Controls over ordering, dispensing, administering drugs, maintaining inventory and monitoring diversion are required to avoid patient care issues and compliance violations.
12	Clinics	Clinical	Q1 2020	Payer Quality Incentive Bonuses	PROJECT	Senior Leadership	Payer quality reporting controls should support incentive bonuses received are accurate and represents the full amount allowable.

Time Table By Calendar Quarter

Crowe Resource	Q2	Q3	Q4	Q1 2020
Certified Construction Auditor (CCA)	(1) Construction Build Out			
Harry Torres	(2) Billing and Collections (Aeromed) (3) Procurement Controls	(4) Billing and Collections (Clinics) (5) Mobile Van Operations (6) Employee Classification	(7) Denials Management	(10) Medicaid Wrap Process
Clinical Specialist			(8) Clinical Quality	
Pharmacy Specialist				(11) Drug Diversion
Compliance Specialist			(9) Compliance Effectiveness Assessment	(12) Payer Quality Incentive Bonuses





Smart decisions. Lasting value.™

# Healthcare District of Palm Beach County

FY 2019/ 2020

Risk Assessment

For Finance and Audit Committee

Preliminary Discussion {Draft}

January 2019



# Contents

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- Risk Assessment Approach
- Risk Ranking Example
- Healthcare District Interviews and Team
- Key Strategies of Healthcare District and Risk Indicators
- Top Risks by category (Compliance, Financial, Operational, Information Technology)
- Proposed Audit Plan
- Observations

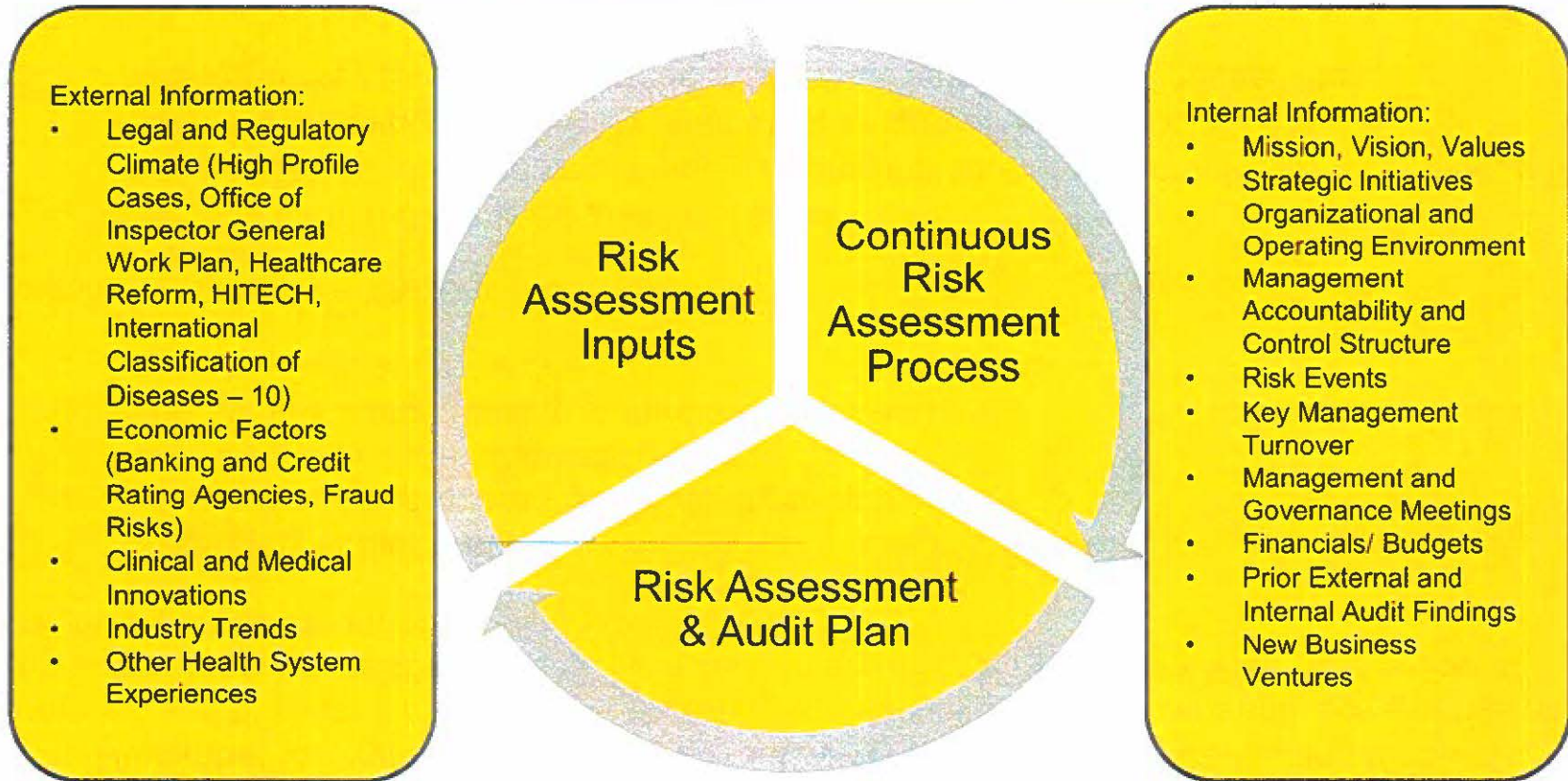
# Risk Assessment Approach

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- From November through mid December 2018, Crowe Healthcare Risk Consulting (Crowe) compiled and assessed risk areas for reporting to Executive Management and Governance and to highlight key risk areas to potentially include in an Internal Audit Work Plan. The process included gaining an understanding of:
  - Key strategic objectives
  - Environmental and/or emerging industry trends
  - Organization and operating environment
  - Management accountability (control environment)
  - Legal and regulatory climate
- To achieve the above, Crowe:
  - Assigned a multi-disciplined specialist team.
  - Obtained District documents, including strategic plan, annual compliance work plan, prior year risk assessment, financial statements, among other key documents.
  - Interviewed key Executives and the Audit and Compliance Committee Chair.

# Risk Assessment Framework

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# Risk Ranking Example

Crowe's risk assessment and risk ranking methodology evaluates each risk based on five factors with scoring at specific weights as shown in the following example:

	Strategic or Business Impact (30%)	Business Environment Complexity (15%)	Mgt. Control Environment, Historical Performance (25%)	Prior Audits, Reviews (15%)	Governance and Mgt. Concern (15%)	Weighted Average
Physician Arrangements	4	5	4	5	5	4.45
Cybersecurity	5	5	4	2	3	4.0

# The District Interview Summary

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- Brian Lohmann, Chairman Finance and Audit Committee
- Darcy Davis, Chief Executive Officer
- Val Shahriari, VP & General Counsel
- Dawn Richards, VP & Chief Financial Officer
- Ellen Pentland, Chief Compliance & Privacy Officer
- Cindy Yarborough, Chief Information Officer
- Dr. Daniel Padron, Chief Medical Officer LMC
- Dr. Belma Andric, VP & Chief Medical Officer
- Thomas Cleare, VP of Strategy
- Steven Hurwitz, Vice President of HR and Communications
- Karen Harris, Vice President of Field Operations
- Shelly Ann Lau, Administrator Healey Center
- Stephanie Dardenello, Hospital Administrator
- Dr. Noel Stewart, FQHC Medical Director
- Kenneth Schepke, Aeromed Medical Director
- Hyla Frisch, Director, Pharmacy
- Marcia Young, Director, Revenue Cycle Management
- Eileen Perry, Director, Utilization Management
- Mina Bayik, Director, Finance
- Terry Megiveron, Director, Practice Operations
- Janet Moreland, Director of Nursing
- Bruce Sample, Radiology Manager
- Dennis Dzurovski, Director of Facilities
- Gerry Pagano, Director, Aviation Operations
- Jesenia Bruno, Director, Accounting
- Lisa Sulger, Public Records Manager
- Manuel Diaz, HIM Manager
- Victoria Pruitt, Director, Corporate Risk Management
- Tabatha McCallister, Manager of Admitting
- Kenneth Healey, Finance Manager
- Robert Forchin, Manager, Accounting & Purchasing
- Dawn Michelle Wainz, Business Office Manager
- Carlos Hernandez, RSM Partner
- C. Bert Bennett, Draffin & Tucker Partner

# Crowe Risk Assessment Team

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- Scott Gerard, CPA, Senior Vice-President
- Harry Kimball, CPA, Vice-President
- Harry Torres, CPA, Senior Manager
- Kelly Smith, CPA, Director, Clinical
- Charlene Stinnet, RN, Senior Manager, Clinical
- Delena Howard, CPC, COC, CCS, CSS-P Director, Compliance
- Chris Wasik, CIA, CFE, Director, 340B & Pharmacy
- Joe Miko, CIA, CISA, Senior Manager, IT
- Rosanna Coppola, CPA, Manager

# Strategic Imperatives of the District

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As part of the risk assessment, Crowe reviewed the strategic plan of the organization. Each interview consisted of time spent discussing risk relative to the strategic plan, and each risk is aligned with factors that could prevent the organization from achieving its objectives.

The District four strategic focus areas:

- Find our “True North” – Determining our direction in the community is driven by our role as the health care safety net
- Stay in our lane – Focus on the services offered and let others deliver what we cannot or do not provide
- Safe riding, hard racing – Save taxpayer dollars
- Quality and value is remembered long after price is forgotten – Be cost effective and resourceful to accomplish the mission

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# Healthcare Industry and District Specific Risk Indicators

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- Pace of organizational changes
- Continued confidence in direction of management and culture
- Focus on core operations – increased concentration in quality, with an openness to exploring new ways of delivering services to the community
- Shift in population health strategies
- Regulatory enforcement initiatives (e.g. OIG Work Plan)
- Significant investment in new technology (now and continuing)
- Considerations on reimbursement and uncertainty in environment

***Effective systems of internal controls help mitigate operational, financial, compliance and information technology risks***



# Fiscal Year 2019/ 2020 Proposed Audit Plan

	Entity	Category	Quarter	Proposed Audit	Scope	Risk To Be Addressed by Audit/ Project
1	Aeromedical	Finance & Revenue Cycle	2	Billing and Collections	FULL AUDIT	Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, an external assessment can address control gaps that might exist and consideration of leading practices provided.
2	District	Finance & Revenue Cycle	2	Procurement Controls	FULL AUDIT	Adequate control activities around vendor set-up, purchase authorizations and accounts payable can prevent financial issues for the District.
3	Clinics	Operations	2	Construction Build Out	FULL AUDIT	Construction projects can create risks of overpayments and delays. The primary care build out at LMC has experienced changes to scope and opportunities to enhance processes can help the District achieve organizational objectives.
4	Clinics	Finance & Revenue Cycle	3	Billing and Collections	FULL AUDIT	Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, control gaps might exist which could be addressed through an external review and consideration of leading practices.
5	Clinics	Operations	3	Mobile Van Operations and Processes	FULL AUDIT	Adequate control activities are important to facilitate the eligibility, patient setup, data collection activities and downstream processes. Risks to consider around this operation and ensure overall effectiveness of the program include proper storage of medication, vehicle downtime parking and security.
6	District	Human Resources	3	Employee Classification	PROJECT	Adequate processes related to employees vs. contractors classification can prevent penalties and fines. Also, appropriate oversight of contractors can mitigate other risks for the District.

# Fiscal Year 2019/ 2020 Proposed Audit Plan

	Entity	Category	Quarter	Proposed Audit	Scope	Risk To Be Addressed by Audit/ Project
7	Areomedical, LMC, Clinics	Finance & Revenue Cycle	4	Denials Management	FULL AUDIT	To prevent negative financial impacts to the organization, adequate control activities over denials management should be in place. These controls and processes can also mitigate compliance issues and perpetual billing and collecting issues.
8	Clinics	Clinical	4	Quality Improvement	FULL AUDIT	Adequate control activities over the collection and aggregation of data from the individual clinics for reporting and performance improvement process can mitigate risks to deficient quality reporting. Quality metrics used can be compared to leading practices and potential gaps identified.
9	District	Compliance	4	Compliance Effectiveness Assessment	PROJECT	A compliance program assessment conducted by an independent source was last done in 2017. A compliance program assessment would assess the effectiveness of the compliance program across the organization in consideration of the 7 elements of an appropriate compliance program and consideration of the federal sentencing guidelines.
10	Clinics	Finance & Revenue Cycle	Q1-2020	Medicaid Wrap Process	PROJECT	Given the complexities of the Medicaid Wrap filing, completeness of the data set being incorrect could subject the District to incorrect filing and receipts.
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12	Clinics	Clinical	Q1-2020	Payer Quality Incentive Bonuses	PROJECT	Payer quality reporting controls should support incentive bonuses received are accurate and represents the full amount allowable.



# Top Risks – Finance & Revenue Cycle

Risk Area	Rationale
Revenue Cycle – Billing and Collections (On plan)	<ul style="list-style-type: none"> <li>Given that processes and systems in place are manual, there could be control gaps which could be addressed through an external review and consideration of leading practices.</li> <li>Gross Accounts Receivable monitoring could be enhanced to better trouble shoot issues.</li> </ul>
Charity Care and Appropriate Classification	<ul style="list-style-type: none"> <li>Appropriate classification of uncompensated care is an important component of cost reporting, which has downstream impacts. The reporting accuracy starts with appropriate classification of status at the front end.</li> </ul>
Denials Management / Expected Reimbursement (On plan)	<ul style="list-style-type: none"> <li>Denial rates are not high but increasing.</li> <li>Lack of visibility if denial related write-offs are charged to contractual adjustments.</li> <li>Denials Management processes represent a high risk across the healthcare industry.</li> <li>Enhanced controls and processes can have positive financial impact.</li> </ul>
Medicaid Wrap (On plan)	<ul style="list-style-type: none"> <li>Medicaid premium assistance programs require filing of a complex data set, inclusive of capitated payments received, total fee for service payments received, other payments, total Medicaid visits, Medicaid members seen and assigned.</li> <li>Errors in Payments and other pertinent data collected for the Medicaid Wrap program could cause incorrect or inappropriate calculations and/or filing for the Medicaid Wrap incentive.</li> </ul>
Billing/ Collections with Palm Beach County Department of Health	<ul style="list-style-type: none"> <li>Given complexities in the specific transactions between the Healthcare District and the county Department of Health, an independent assessment of the billing and collections might be warranted to ensure appropriate controls are established and functioning as Management intends.</li> </ul>
Procurement controls (On plan)	<ul style="list-style-type: none"> <li>Control activities around vendor set-up that are designed properly and working effectively mitigate risks related to purchase authorizations and accounts payable which prevent financial issues for the District.</li> <li>IA performed vendor management / contract audit in prior audit plan.</li> </ul>
District Care – Medical claims processing	<ul style="list-style-type: none"> <li>Fairly manual process.</li> <li>Claims management process over District Cares is currently being restructured</li> <li>While claims will be managed, it will be critical to have appropriate oversight of the medical claims process.</li> </ul>

# Top Risks – Operational

Risk Area	Rationale
Revenue Charge Capture – Med/Surg, Emergency, Central Supply, Clinical Lab, CT Scan, Primary Care, Aeromed	<ul style="list-style-type: none"> <li>• Areas of improvement exist in some of the high dollar, high complexity charge capture areas.</li> <li>• Charge capture procedures need to support revenue recognition goals.</li> <li>• Challenges may exist despite EHRs and ICD 10. Concerns are accuracy and timeliness.</li> <li>• Audit should incorporate data analytics and continue from the FY 18 controls assessment.</li> </ul>
Pharmacy – Drug Diversion (On plan)	<ul style="list-style-type: none"> <li>• LMC is undergoing a pharmacy controls enhancement process.</li> <li>• Given diversion risks and a new control environment, an independent review can assess its effectiveness and provide additional leading practices to impede potential diversions.</li> </ul>
340B Compliance	<ul style="list-style-type: none"> <li>• Regulation within the 340B process are complex and changing.</li> <li>• Education of regulations can be provided to 340B steering committee to enhance productivity of ongoing meetings.</li> <li>• Annual external audit is expected from HRSA.</li> <li>• Audit from Crowe 340B could qualify for annual HRSA audit, as well as allow professionals to provide additional education.</li> </ul>
Human Resources – New employee set up and HR specific roles	<ul style="list-style-type: none"> <li>• Proper controls around role restrictions prevent unauthorized HR approvals, such as pay status, new hires.</li> <li>• Properly designed controls can mitigate risks related to creating employees.</li> <li>• Control activities around key HR processes should include proper segregation of duties.</li> </ul>
Facilities Management – Construction Build Out (On plan)	<ul style="list-style-type: none"> <li>• Appropriate procedures supports good maintenance practices over the facilities management function</li> <li>• Construction projects can create risks of overpayments and delays. With scope changes experienced to the new build out at LMC for a primary care clinic, a facilities management audit can enhance the overall effectiveness of the construction function for the District.</li> </ul>
Mobile Van Operations Process (On plan)	<ul style="list-style-type: none"> <li>• As operations progress, it is critical to monitor appropriateness and ensure patient safety and quality is maintained and patient data is captured accurately.</li> </ul>
Healy – Patient leave	<ul style="list-style-type: none"> <li>• Risk that patients are not appropriately signed out and in when leaving the facility.</li> </ul>



# Top Risks – Information Technology

Risk Area	Rationale
Cybersecurity	<ul style="list-style-type: none"> <li>• One of the highest risk areas industry wide and executives express concern.</li> <li>• Organization continuously adapts its software and IT needs to increase its security control effectiveness</li> <li>• Multiple system interface and physical locations complicates the security landscape</li> <li>• Currently working with consultant on cybersecurity matters for FY 19.</li> </ul>
Biomedical Device Management and Security	<ul style="list-style-type: none"> <li>• High-risk industry wide related to patient safety, HIPAA privacy and network security.</li> <li>• Device Management coordinates directly with IT leadership and the new Medical Device Committee</li> <li>• The District has implemented network segmentation efforts.</li> <li>• Continued review for leading practices and appropriate controls.</li> </ul>
Mobile Device Usage	<ul style="list-style-type: none"> <li>• Unauthorized mobile device, and other non approved electronic tools used for clinical purposes creates security and privacy exposures.</li> </ul>
Unencrypted ePHI Transmission	<ul style="list-style-type: none"> <li>• Unencrypted ePHI transmission stored in shared network files creates exposure of security and privacy breaches if an external network intrusion were to intercept an internal transmission of data.</li> <li>• Control activities should prevent the unauthorized access of ePHI that is stored on shared drives.</li> </ul>
End User Education	<ul style="list-style-type: none"> <li>• Lack of end user education on IT Security related to use and associated risks of internal network share drives.</li> <li>• Document retention policies should address the storage of stale data by users. Controls around scalability can prevent increases in business documents and stored data over time from becoming unmanageable.</li> </ul>
Wi-Fi Hotspots	<ul style="list-style-type: none"> <li>• Wi-Fi hotspots pose potential risk for users to gain access.</li> </ul>
IT Third Party Vendor Contract	<ul style="list-style-type: none"> <li>• Oversight of IT Third Party Vendor contractual terms and conditions may require further monitoring for contractual SLA compliance and HDCPB IT policies and procedures.</li> </ul>
Role Based Provisioning	<ul style="list-style-type: none"> <li>• Effective control activities and procedures for role-based provisioning &amp; de-provisioning of user access to applications and networks prevent unauthorized access to sensitive data and can mitigate fines and reputational damage to the organization. Provisioning of a formal User Access Management software is in progress.</li> </ul>
IT Generated Reports	<ul style="list-style-type: none"> <li>• Procedures in place should ensure that IT generated revenue reports are complete and accurate to support management reliance on reports.</li> </ul>



# Top Risks - Compliance

Risk Area	Rationale
Compliance Effectiveness Assessment (On plan)	<ul style="list-style-type: none"> <li>• A compliance program assessment has not been conducted by an independent source since 2017.</li> <li>• A compliance program assessment would assess the effectiveness of the compliance program across the organization in consideration of the 7 elements of an appropriate compliance program and consideration of the federal sentencing guidelines.</li> <li>• Recommendations for enhancement and leading practices would be provided as a result of this project.</li> </ul>
Coding Compliance – Inpatient/ ER/ Category 2	<ul style="list-style-type: none"> <li>• When coding monitoring procedures are reduced, related risks increase.</li> <li>• Higher risk around the billing specialty procedures (properly coded and billed and completely captured).</li> </ul>
Physician Compensation and Medical Directorships	<ul style="list-style-type: none"> <li>• Manual time sheets utilized at the hospital for certain physician and/or medical director time reporting, can increase the risk of paying a physician who has not submitted a timesheet.</li> <li>• Providing payment to a physician without a log is a compliance violation and a high risk across the healthcare industry.</li> <li>• Stark Law risks related to compliance and accounting for Medical Directorships and Physician Recruiting agreements.</li> </ul>
Physician FMV	<ul style="list-style-type: none"> <li>• Physician contracts and compensation should be at appropriate levels. Inability to maintain the agreement and monitor relationships to FMV can result in penalties and fines from regulators.</li> <li>• The District has various arrangements and utilizes mostly contracted physicians.</li> <li>• The District Legal Counsel and Compliance are involved with ongoing reviews.</li> </ul>
Patient documentation - Outpatient & clinics	<ul style="list-style-type: none"> <li>• Documentation of patient information can at times be filed within incorrect patient chart when scanned.</li> <li>• Patient information and documentation inaccurately filed affects the reliability of the data included in the patient file.</li> </ul>
Employee classification (On plan)	<ul style="list-style-type: none"> <li>• Classification between employees vs. contractors, that is not aligned with regulatory rules/requirements can result in penalties and fines.</li> </ul>

# Top Risks - Clinical

Risk Area	Rationale
Quality Measures - LMC	<ul style="list-style-type: none"> <li>• Performance Improvement (PI) process in general has not been assessed by IA. Good foundational controls are important in the individual processes around infection, readmission, LOS, etc.</li> <li>• Audit would look at how PI priorities and goals are determined, how quality issues are analyzed for root cause, tracking and monitoring of performance, how accountability for corrective action is assigned and enforced, etc. From there, more specific audits could be performed (either this cycle or future years) around key quality measures where the District might be underperforming.</li> </ul>
Quality Improvement – Clinics (On plan)	<ul style="list-style-type: none"> <li>• Clinic operations and quality functions that are not fully centralized and/or standardize can result in process gaps and risk quality improvement objectives.</li> <li>• An audit in this area would look at process to collect and aggregate data from the individual clinics for reporting and PI purposes. The concerns surround the process, rather than around specific care delivery problems.</li> </ul>
Instrument Sterilization	<ul style="list-style-type: none"> <li>• High risk industry wide</li> <li>• Independent audit would assess the level of infection prevention surveillance.</li> <li>• Such areas to include in scope could be GI, Radiology, Cardiopulmonary, Dental, etc.</li> </ul>
New Contract Physician procedures	<ul style="list-style-type: none"> <li>• High turnover of LMC physicians recently due to change in culture, non-renewal of contracts, etc.</li> <li>• Currently have locum tenens in surgery, anesthesiology, radiology; brand new hospitalists.</li> </ul>
Workplace violence	<ul style="list-style-type: none"> <li>• Incidents broadly in the workplace have been on the rise.</li> <li>• Risk to employee, visitor and patient safety exists given the overall increase in incidents.</li> </ul>
Discharge procedures	<ul style="list-style-type: none"> <li>• Adequate assessment procedures can mitigate risks around premature discharge and/or inadequate support following discharge.</li> <li>• Procedures should be in place to support efforts that reduce readmission scores.</li> <li>• Quality of discharge practices and follow up/programs can impact patient safety.</li> </ul>
Payer Quality Incentive Bonuses (On plan)	<ul style="list-style-type: none"> <li>• Payer reporting controls should support incentive bonuses received are accurate and represents the full amount allowable.</li> </ul>

# Observations

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As a result of our interviews, we have made the following observations which represent potential areas of improvement or leading practices based on our experiences in the healthcare industry.

- LMC – no abduction bands for newborns was raised as a result of our interviews. While matching identification tags are placed on newborn and mother, there are no bands to trigger alarms if a newborn was inappropriately taken. A mitigating factor are locked doors, which have to be released by a security guard, and a “code pink” security alert exists which would lock down the Hospital in an event.
- The District should consider incorporating the annual strategic plan into the District’s Operational Budget process, which will assist in communicating strategy to key levels of management in the organization.
- Crowe did not observe a denials management committee. Committee would review pervasive denials issues and formulate systemic corrective plans. A mitigating committee exists, a Utilization Review Committee. It should be considered if this is fully performing the functions of a denials management committee.



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## Next Steps

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- Obtain approval for the proposed internal audit plan by the District Leadership
- Obtain approval for the proposed internal audit plan by Finance & Audit Committee.
- Share approved Internal Audit Plan with Leadership and Management after Finance & Audit Committee approval.
- Communicate internal audits with process level Management and Executives over each of the areas selected for 2019/20 internal audit coverage.
- Confirm timing of internal audit projects approved for 2019/20.





# Questions?

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**Harry Kimball**

Vice President

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Harry.Kimball@crowehrc.com

**Harry Torres**

Senior Manager

Direct: +1 772 521 2403

Harry.torres@crowehrc.com

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**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**1. Description: Medical Staff Appointment(s) for Lakeside Medical Center**

**2. Summary:**

The agenda item represents the practitioner(s) recommended for Medical Staff appointment by the Medical Executive Committee of Lakeside Medical Center.

**3. Substantive Analysis:**

The practitioner(s) listed below satisfactorily completed the credentialing and privileging process and met the standards set forth within the approved Medical Staff Bylaws. The credentialing and privileging process ensures that all Medical Staff meet specific criteria and standards of professional qualifications; this criterion includes, but is not limited to:

- Current licensure
- Relevant education, training and experience
- Current clinical and professional competence
- Health fitness and ability to perform requested privileges
- Malpractice history and liability insurance coverage
- Immunization status; and
- Applicable life support training

Last Name	First Name	Degree	Specialty	Appointment	Appointment To Begin	Privileges
Abraham	Varkey	PA	Physician Assistant	Initial Appointment	2/13/2019	Provisional
Cano	Dalia	PA	Physician Assistant	Initial Appointment	2/13/2019	Provisional
Louis	Willine	ARNP	Nurse Practitioner	Initial Appointment	2/13/2019	Provisional
Prendergast	Suzette	ARNP	Nurse Practitioner	Initial Appointment	2/13/2019	Provisional
Samuel	Maritza	MD	Pediatrics	Initial Appointment	2/8/2019	Provisional
Tano	Alberto	MD	Pediatrics	Initial Appointment	3/17/2019	Provisional

Primary source and secondary source verifications were performed for credentialing and privileging elements in accordance with regulatory requirements. A nationally accredited Credentials Verification Organization (CVO) was utilized to verify the elements requiring primary source verification.

Lakeside Medical Center utilized internal Credentialing staff and the Medical Executive Committee to support the credentialing and privileging process. The Medical Executive Committee is comprised of a multi-specialty panel of practitioners with current privileges at Lakeside Medical Center.

**HEALTH CARE DISTRICT BOARD**

**January 29, 2019**

**4. Fiscal Analysis & Economic Impact Statement:**

	<b>Amount</b>	<b>Budget</b>
Capital Requirements		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Annual Net Revenue		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Annual Expenditures		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
Dawn Richards  
VP & Chief Financial Officer

**5. Reviewed/Approved by Committee:**

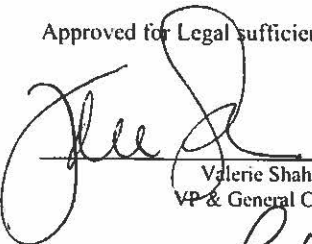
Lakeside Medical Center  
Medical Executive Committee  
Committee Name


December 3, 2018 and January 7, 2019  
Date Approved

**6. Recommendation:**

Staff recommends the Board approve the Medical Staff Appointment(s) for Lakeside Medical Center.

Approved for Legal sufficiency:

  
Valerie Shahmiri  
VP & General Counsel

  
Belma Andric, MD, MPH  
Chief Medical Officer

  
Darcy J. Davis  
Chief Executive Officer

# HEALTH CARE DISTRICT BOARD

January 29, 2019

**1. Description: Privacy Policy Revisions**

**2. Summary:**

This item presents the revisions to the District-wide Authorization of Use or Disclosure of Protected Health Information and Restrictions on Uses and Disclosures of Protected Health Information Policies for review and approval.

**3. Substantive Analysis:**

The Policies have been revised to include guidance language for the business units on uses and disclosures of protected health information (PHI) for patients that fall under CFR 42 Part 2 with substance use disorders.

**4. Fiscal Analysis & Economic Impact Statement:**

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
Dawn Richards  
VP & Chief Financial Officer

**5. Reviewed/Approved by Committee:**

N/A

\_\_\_\_\_  
Committee Name

N/A

\_\_\_\_\_  
Date Approved



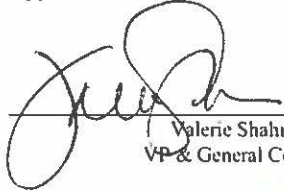
# HEALTH CARE DISTRICT BOARD

January 29, 2019

## 6. Recommendation:


Staff recommends the Board approve the revisions to the District-wide Authorization of Use or Disclosure of Protected Health Information and Restrictions on Uses and Disclosures of Protected Health Information Policies.

Approved for Legal sufficiency:



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Valerie Shahriari  
VP & General Counsel



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Ellen Pentland  
Chief Compliance and Privacy Officer



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Darcy J. Davis  
Chief Executive Officer

## POLICY & PROCEDURE

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Policy Title: **Authorization of Use or Disclosure of Protected Health Information**

Effective Date: 1/14/2015

Department: **Compliance and Privacy**

Policy Number: N/A

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### PURPOSE

The purpose of this Policy is to set forth the District's process for the use and disclosure of Protected Health Information ("PHI") pursuant to a written authorization. In accordance with HIPAA CFR 45 and CFR 42 Part 2.

### SCOPE

This policy applies to all employees and workforce members of the Health Care District of Palm Beach County and its Affiliated Entities ("District"), including, Lakeside Medical Center, E.J. Healey Center, School Health, Physician Practice Offices, Primary Care and Dental Clinics, Pharmacy, Aeromedical, Trauma and Managed Care that handle protected health information.

### DEFINITIONS

*Protected Health Information:* includes demographic information created or received by the District, relating to past, present or future physical or mental health of a patient, member or resident or the past, present or future payment for the provision of health care for a patient, member or resident. PHI identifies the patient, member or resident if there is reasonable basis to believe the information can identify the patient, member or resident.

*Disclosure:* the release, transfer, provision of access to divulging in any other manner (verbally or in writing) of information outside the District.

*Health Care Operations:* any activities of the District that are related to the function covered under HIPAA including but not limited to: quality assessment and improvement activities, competency evaluations for medical staff, contracting for health insurance or health benefits, medical review, legal services, auditing functions, business planning and development, business management and administrative activities and resolution on internal grievances.

*Part 2 Program:* a federally assisted program that identifies an individual or entity (other than a general medical facility) who holds itself out as providing, and provides, substance use disorder diagnosis, treatment, or referral for treatment; or an identified unit within a general medical facility that holds itself out as providing, and provides, substance use disorder diagnosis, treatment, or referral for treatment; or a medical personnel or other staff in a general medical facility whose primary function is the provision of substance use disorder diagnosis, treatment, or referral for treatment and who are identified as such providers

## POLICY & PROCEDURE

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Policy Title:	<b>Authorization of Use or Disclosure of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

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*Personal Representative:* a person who has authority to act on behalf of an individual who an adult or an emancipate minor in making decision related to health care when dealing with PHI related to the personal representation.

*Use:* with respect to individually identifiable health information, the sharing, employment, application, utilization, examination, or analysis of such information within an entity that maintains such information.

*Authorization:* is a signed written document that allows use and disclosure of PHI for purposes other than treatment, payment or healthcare operations.

*Revoke:* To cancel or withdraw an authorization to release information.

### POLICY

In accordance with the HIPAA Privacy Rule, when protected health information is to be used or disclosed for purposes other than treatment, payment, or health care operations, the District will use and disclose it only pursuant to a valid, written authorization, unless such use or disclosure is otherwise permitted or required by law.

### PROCEDURE

The District will obtain signed authorization from all individuals before using or disclosing their protected health information for purposes other than treatment, payment or health care operations, or otherwise required by law. Lakeside Medical Center, E. J. Healey, Aeromedical and C. L Brumback including the Medication-Assisted Treatment Programs are prohibited from disclosing any information that would identify a person as having or having had a substance abuse disorder unless that person provides written consent.

- A. Requirements for consent forms, including but not limited to;
- i. The name of the patient or resident
  - ii. The specific name or general designation of the program or person permitted to make the disclosure.
  - iii. The name of the individual or entity who the disclosure is being made to.
  - iv. The purpose of the disclosure.
  - v. How much and what kind of information is to be disclosed.
  - vi. A statement that the consent is subject to revocation at any time.
  - vii. The date, event, or condition upon which the consent will expire if not revoked before. This date, event, or condition must ensure that the consent will last longer than reasonably necessary to serve the purpose or which it is provided.
  - viii. The signature of the patient and, when required for a patient who is a minor, the signature of an individual authorized to give consent, or, when required for a patient who is incompetent



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or deceased, the signature of an individual authorized to sign.

ix. The date on which the consent is signed.

- B. Prior to all marketing communications, the District will obtain authorization from the individuals who would receive such communications, except if:
- i. the communication is made face-to-face by an employee of the District; or
  - ii. the communication is a promotional gift of nominal value provided by the District.
- C. Prior to any use or disclosure of psychotherapy notes, including for treatment, payment or health care operations, the District will obtain authorization from the individual, except if the use or disclosure is for:
- i. the treatment activities of the originator of the psychotherapy notes;
  - ii. the District's own training programs in which mental health students, trainees, or practitioners practice, under supervision, their skills in counseling; or
  - iii. the District's own defense in a legal action or other proceeding brought by the individual.
- D. The District is not required to obtain patient authorization for the following purposes:
1. to carry out treatment, payment or health care operations;
  2. uses and disclosures required by law;
  3. uses and disclosures for public health activities;
  4. disclosures about victims of abuse, neglect or domestic violence;
  5. uses and disclosures for health oversight activities
  6. disclosures for judicial and Administrative Release;
  7. disclosures for law enforcement purposes;
    - a. **Restrictions on disclosures do not apply to a Part 2 program when:**  
Communication from a part 2 program personnel to law enforcement agencies or officials which:
      - I. Are directly related to a patients commission of a crime on the premises of the part 2 program or against part 2 program personnel or to a threat to commit such a crime; and
      - II. Are limited to the circumstances of the incident, including the patient status of the



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individual committing or threatening to commit the crime, that individuals name and address, and that individuals last known whereabouts.

- III. Reports of suspected child abuse. Restrictions do not apply to the reporting under state law of incidents of suspected child abuse and neglect to the appropriate state or local authorities. The restrictions apply to the original substance abuse disorder patient records maintained by the part 2 program including their disclosure and use for civil or criminal proceeding which may arise out of the report of suspected child abuse and neglect.

8. disclosing PHI about decedents;
  9. uses and disclosures for cadaveric organ, eye or tissue donation purposes;
  10. uses and disclosures for research purposes;
  11. uses and disclosures to avert a serious threat to health or safety;
  12. uses and disclosures for specialized government functions;
  13. disclosures for workers' compensation.
  14. HIPAA allows health care professionals to disclose some health information ***without*** a patient's permission under certain circumstances, including:
    - i. Sharing health information with family and close friends who are involved in care of the patient if the provider determines that doing so is in the best interests of an ***incapacitated or unconscious*** patient and the information shared is directly related to the family or friend's involvement in the patient's health care or payment of care. For example, a provider may use professional judgment to talk to the parents of someone incapacitated by an opioid overdose about the overdose and related medical information, but generally could not share medical information unrelated to the overdose without permission.
    - ii. Informing persons in a position to prevent or lessen a ***serious and imminent threat to a patient's health or safety***. For example, a doctor whose patient has overdosed on opioids is presumed to have complied with HIPAA if the doctor informs family, friends, or caregivers of the opioid abuse after determining, based on the facts and circumstances, that the patient poses a serious and imminent threat to his or her health through continued opioid abuse upon discharge.
- E. The authorization will be written in plain language.

## **POLICY & PROCEDURE**

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Policy Title: **Authorization of Use or Disclosure of Protected Health Information**

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Policy Number: N/A

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- F. The authorization document will allow individuals to request that their protected health information be used or disclosed for specific purposes.
- G. When the District initiates an authorization to use or disclose protected health information for its own purposes, the District will provide individuals with any facts they need to make an informed decision as to whether to allow release of the information.
- H. The authorization will not be combined with another document to create a compound authorization, unless:
- i. the other document is a similar such authorization;
  - ii. if the authorization is for the disclosure of psychotherapy notes, the other document is also an
  - iii. authorization for the disclosure of psychotherapy notes; or
  - iv. The authorization is for the use or disclosure of protected health information created for a research study, and is to be combined with another written permission for the study.
- I. Any authorization for the use or disclosure of protected health information requested by the individual subject of that information will contain the following:
- i. a description of the information to be used or disclosed that identifies the information in a specific and meaningful fashion;
  - ii. the name or other specific identification of the person(s), or class of persons, authorized to make the requested use or disclosure;
  - iii. the name or other specific identification of the person (s), or class of persons, to whom the District may make the requested use or disclosure;
  - iv. an expiration date or an expiration event that relates to the individual or the purpose of the use or disclosure;
  - v. a statement of the individual's right to revoke the authorization in writing and the exceptions to the right to revoke;
- J. a description of how the individual may revoke the authorization;
- The patient may revoke his/her authorization at any time.
  - The authorization may **ONLY** be revoked in writing. If the patient/resident

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or patient's/resident's personal representative informs the District that he/she wants to revoke the authorization, the District will assist him/her to revoke in writing.

- Upon receipt of a written revocation, the District will write the effective date of the authorization form.
- Upon receipt of a written revocation, the District may no longer use or disclose a patient's PHI pursuant to the authorization.
- Each revocation will be filed in the patient's/resident's medical record.

K. a statement that the entity will not condition treatment, payment, enrollment in a health plan, or eligibility for benefits on the provision of an authorization, except as permitted by law.

L. a statement that information used or disclosed pursuant to the authorization may be subject to re-disclosure by the recipient and no longer be protected by 45 CFR Part 164;

M. the signature of the individual and date.

N. In the event that the authorization is signed by a personal representative of the individual, the authorization will contain a description of the representative's authority to act for the individual.

O. An authorization is defective if:

1. any material information in the authorization is known by the District to be false;
2. the requirements of the authorization have not been filled out completely; or
3. the expiration date has passed or the expiration even is known by the District to have occurred.

P. Each authorization shall be filed in the patient's medical record.

Q. The District will document and retain the signed authorization for a period of at least six years from the date of its creation or the date when it last was in effect, whichever is later.

### REFERENCES

- 42 CFR § 2.12
- 42 CFR § 2.13
- 42 CFR § 2.31
- 45 CFR § 164.508
- 45 CFR § 164.510(b)(1)(i)



## POLICY & PROCEDURE

Policy Title: **Authorization of Use or Disclosure of Protected Health Information**

Effective Date: 1/14/2015

Department: **Compliance and Privacy**

Policy Number: N/A

45 CFR § 164.510(b)(3)

45 CFR § 164.512(j)(1)(i).

APPROVED BY	DATE
Darcy J. Davis, Chief Executive Officer	
Ellen Pentland, Chief Compliance and Privacy Officer	
Audit and Compliance Committee	1/14/2015
Health Care District Board	1/29/2019

### POLICY REVISION OR REVIEW HISTORY

Original Policy Date

6/24/2010

Reviewed and/or Revised

1/16/2013	1/16/2019 (Revised)
1/14/2015	"[Next Revised Policy Date]"
9/1/2017 (review only)	"[Next Revised Policy Date]"
2/5/2018	"[Next Revised Policy Date]"





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Policy Title:	<b>Authorization of Use or Disclosure of Protected Health Information</b>	Effective Date:	1/14/2015
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### PURPOSE

The purpose of this Policy is to set forth the District's process for the use and disclosure of Protected Health Information ("PHI") pursuant to a written authorization. In accordance with HIPAA CFR 45 and CFR 42 Part 2.

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### SCOPE

This policy applies to all employees and workforce members of the Health Care District of Palm Beach County and its Affiliated Entities ("District"), including, Lakeside Medical Center, E.J. Healey Center, School Health, Physician Practice Offices, Primary Care and Dental Clinics, ~~Medication Assisted Treatment Program~~, Pharmacy, Aeromedical, Trauma and Managed Care that handle protected health information.

### DEFINITIONS

*Protected Health Information:* includes demographic information created or received by the District, relating to past, present or future physical or mental health of a patient, member or resident or the past, present or future payment for the provision of health care for a patient, member or resident. PHI identifies the patient, member or resident if there is reasonable basis to believe the information can identify the patient, member or resident.

*Disclosure:* the release, transfer, provision of access to divulging in any other manner (verbally or in writing) of information outside the District.

*Health Care Operations:* any activities of the District that are related to the function covered under HIPAA including but not limited to: quality assessment and improvement activities, competency evaluations for medical staff, contracting for health insurance or health benefits, medical review, legal services, auditing functions, business planning and development, business management and administrative activities and resolution on internal grievances.

*Part 2 Program: a federally assisted program that identifies an individual or entity (other than a general medical facility) who holds itself out as providing, and provides, substance use disorder diagnosis, treatment, or referral for treatment; or an identified unit within a general medical facility that holds itself out as providing, and provides, substance use disorder diagnosis, treatment, or referral for treatment; or a medical personnel or other staff in a general medical facility whose primary function is the provision of substance use disorder diagnosis, treatment, or referral for treatment and who are identified as such providers*

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*Personal Representative:* a person who has authority to act on behalf of an individual who an adult or an emancipate minor in making decision related to health care when dealing with PHI related to the personal representation.

## POLICY & PROCEDURE

Policy Title:	<b>Authorization of Use or Disclosure of Protected Health Information</b>	Effective Date:	1/14/2015
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*Use:* with respect to individually identifiable health information, the sharing, employment, application, utilization, examination, or analysis of such information within an entity that maintains such information.

*Authorization:* is a signed written document that allows use and disclosure of PHI for purposes other than treatment, payment or healthcare operations.

*Revoke:* To cancel or withdraw an authorization to release information.

### POLICY

In accordance with the HIPAA Privacy Rule, when protected health information is to be used or disclosed for purposes other than treatment, payment, or health care operations, the District will use and disclose it only pursuant to a valid, written authorization, unless such use or disclosure is otherwise permitted or required by law.

### PROCEDURE

1. The District will obtain signed authorization from all individuals before using or disclosing their protected health information for purposes other than treatment, payment or health care operations, or otherwise required by law. Lakeside Medical Center, E. J. Healey, Aeromedical and C. L. Brumback including the Medication-Assisted Treatment Programs are prohibited from disclosing any information that would identify a person as having or having had a substance abuse disorder unless that person provides written consent.

A. Requirements for consent forms, including but not limited to:

- i. The name of the patient or resident
- ii. The specific name or general designation of the program or person permitted to make the disclosure,
- iii. The name of the individual or entity who the disclosure is being made to,
- iv. The purpose of the disclosure.
- v. How much and what kind of information is to be disclosed,
- vi. A statement that the consent is subject to revocation at any time.
- vii. The date, event, or condition upon which the consent will expire if not revoked before. This date, event, or condition must ensure that the consent will last longer than reasonably necessary to serve the purpose or which it is provided.
- viii. The signature of the patient and, when required for a patient who is a minor, the signature of an individual authorized to give consent, or, when required for a patient who is incompetent or deceased, the signature of an individual authorized to sign.
- ix. The date on which the consent is signed.

2. The authorization form must be fully completed, signed and dated by the patient or patient's personal representative before the PHI is used or disclosed. A federally assisted substance use disorder program may only release patient identifying information with the individual's written consent, pursuant to a court order, or under a few limited exceptions.

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Department: **Compliance and Privacy** Policy Number: **N/A**

~~3.~~ Prior to all marketing communications, the District will obtain authorization from the individuals who would receive such communications, except if:

~~B.~~

~~A.~~ the communication is made face-to-face by an employee of the District; or

~~i.~~

~~ii.~~

~~B.~~ the communication is a promotional gift of nominal value provided by the District.

~~C.~~ Prior to any use or disclosure of psychotherapy notes, including for treatment, payment or health care operations, the District will obtain authorization from the individual, except if the use or disclosure is for:

~~i.~~ the treatment activities of the originator of the psychotherapy notes;

~~ii.~~ the District's own training programs in which mental health students, trainees, or practitioners practice, under supervision, their skills in counseling; or

~~iii.~~ ~~A.~~ Prior to any use or disclosure of psychotherapy notes, including for treatment, payment or health care operations, the District will obtain authorization from the individual, except if the use or disclosure is for:

~~A.~~ the treatment activities of the originator of the psychotherapy notes;

~~B.~~ the District's own training programs in which mental health students, trainees, or practitioners practice, under supervision, their skills in counseling; or

~~C.~~ the District's own defense in a legal action or other proceeding brought by the individual.

~~D.~~

~~5.~~ The District is not required to obtain patient authorization for the following purposes:

~~1.~~ ~~A.~~ to carry out treatment, payment or health care operations;

~~2.~~ ~~B.~~ uses and disclosures required by law;

~~3.~~ ~~C.~~ uses and disclosures for public health activities;

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## POLICY & PROCEDURE

Policy Title: **Authorization of Use or Disclosure of Protected Health Information** Effective Date: 1/14/2015

Department: **Compliance and Privacy** Policy Number: **N/A**

4. <del>P</del> —disclosures about victims of abuse, neglect or domestic violence;	Formatted	... [7]
5. <del>E</del> —uses and disclosures for health oversight activities	Formatted	... [8]
6. <del>F</del> —disclosures for judicial and Administrative Release;	Formatted	... [9]
7. <del>G</del> —disclosures for law enforcement purposes;	Formatted	... [10]
a. <del>Re-restrictions on disclosures do not apply to a Part 2 program when:</del>	Formatted	... [11]
Communication from a part 2 program personnel to law enforcement agencies or officials which:	Formatted	... [12]
I. <del>Are directly related to a patients commission of a crime on the premises of the part 2 program or against part 2 program personnel or to a threat to commit such a crime, and</del>	Formatted	... [13]
II. <del>Are limited to the circumstances of the incident, including the patient status of the individual committing or threatening to commit the crime, that individuals name and address, and that individuals last known whereabouts.</del>	Formatted	... [14]
III. <del>Reports of suspected child abuse. Restrictions do not apply to the reporting under state law of incidents of suspected child abuse and neglect to the appropriate state or local authorities. The restrictions apply to the original substance abuse disorder patient records maintained by the part 2 program including their disclosure and use for civil or criminal proceeding which may arise out of the report of suspected child abuse and neglect.</del>	Formatted	... [15]
8. <del>H</del> —disclosing PHI about decedents;	Formatted	... [16]
9. <del>J</del> —uses and disclosures for cadaveric organ, eye or tissue donation purposes;	Formatted	... [17]
10. <del>I</del> —uses and disclosures for research purposes;	Formatted	... [18]
11. <del>K</del> —uses and disclosures to avert a serious threat to health or safety;	Formatted	... [19]
12. <del>L</del> —uses and disclosures for specialized government functions;	Formatted	... [20]
13. <del>M</del> —disclosures for workers' compensation.	Formatted	... [21]
14. <del>HIPAA allows health care professionals to disclose some health information without a patient's permission under certain circumstances, including:</del>	Formatted	... [22]
i. <del>Sharing health information with family and close friends who are involved in care of the patient if the provider determines that doing so is in the best interests of an incapacitated or unconscious patient and the information shared is directly related to the family or friend's involvement in the patient's health care or payment of care. For example, a provider may use professional judgment to talk to the parents of</del>	Formatted	... [23]
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Department: **Compliance and Privacy** Policy Number: **N/A**

~~someone incapacitated by an opioid overdose about the overdose and related medical information, but generally could not share medical information unrelated to the overdose without permission.~~

- ~~ii. Informing persons in a position to prevent or lessen a serious and imminent threat to a patient's health or safety. For example, a doctor whose patient has overdosed on opioids is presumed to have complied with HIPAA if the doctor informs family, friends, or caregivers of the opioid abuse after determining, based on the facts and circumstances, that the patient poses a serious and imminent threat to his or her health through continued opioid abuse upon discharge.~~

~~E.6. The authorization will be written in plain language.~~

~~F. 7. The authorization document will allow individuals to request that their protected health information be used or disclosed for specific purposes.~~

~~G. 8. When the District initiates an authorization to use or disclose protected health information for its own purposes, the District will provide individuals with any facts they need to make an informed decision as to whether to allow release of the information.~~

~~H.9. The authorization will not be combined with another document to create a compound authorization, unless:~~

- ~~i. A. the other document is a similar such authorization;~~
- ~~ii. B. if the authorization is for the disclosure of psychotherapy notes, the other document is also an authorization for the disclosure of psychotherapy notes; or~~
- ~~iii. C. The authorization is for the use or disclosure of protected health information created for a research study, and is to be combined with another written permission for the study.~~

~~L.10. Any authorization for the use or disclosure of protected health information requested by the individual subject of that information will contain the following:~~

- ~~i.A. a description of the information to be used or disclosed that identifies the information in a specific and meaningful fashion;~~
- ~~ii.B. the name or other specific identification of the person(s), or class of persons, authorized to make the requested use or disclosure;~~
- ~~iii.C. the name or other specific identification of the person (s), or class of persons, to whom the District may make the requested use or disclosure;~~

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## POLICY & PROCEDURE

Policy Title:	<b>Authorization of Use or Disclosure of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	Compliance and Privacy	Policy Number:	N/A

**IVD.** an expiration date or an expiration event that relates to the individual or the purpose of the use or disclosure;

**VE.** a statement of the individual's right to revoke the authorization in writing and the exceptions to the right to revoke;

**J.F.** a description of how the individual may revoke the authorization;

- The patient may revoke his/her authorization at ~~anytime~~any time.
- The authorization may ONLY be revoked in writing. If the patient/resident or patient's/resident's personal representative informs the District that he/she wants to revoke the authorization, the District will assist him/her to revoke in writing.
- Upon receipt of a written revocation, the District will write the effective date of the authorization form.
- Upon receipt of a written revocation, the District may no longer use or disclose a patient's PHI pursuant to the authorization.
- Each revocation will be filed in the patient's/resident's medical record.

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**KG.** a statement that the entity will not condition treatment, payment, enrollment in a health plan, or eligibility for benefits on the provision of an authorization, except as permitted by law.

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**LH.** a statement that information used or disclosed pursuant to the authorization may be subject to re-disclosure by the recipient and no longer be protected by 45 CFR Part 164;

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**MI.** the signature of the individual and date.

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**N. 11.** In the event that the authorization is signed by a personal representative of the individual, the authorization will contain a description of the representative's authority to act for the individual.

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**O. 12.** An authorization is defective if:

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**A1.** any material information in the authorization is known by the District to be false;

**B2.** the requirements of the authorization have not been filled out completely; or

**G3.** the expiration date has passed or the expiration even is known by the District to have occurred.

**P13.** Each authorization shall be filed in the patient's medical record.

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**Q14.** The District will document and retain the signed authorization for a period of at least six years from the date of its creation or the date when it last was in effect, whichever is later.

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## POLICY & PROCEDURE

Policy Title:	<b>Authorization of Use or Disclosure of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	Compliance and Privacy	Policy Number:	N/A

### REFERENCES

[42 CFR § 2.12](#)

[42 CFR § 2.13](#)

[42 CFR § 2.31](#)

[HIPAA Privacy Regulation](#) 45 CFR § 164.508

[45 CFR § 164.510\(b\)\(1\)\(i\)](#)

[45 CFR § 164.510\(b\)\(3\)](#)

[45 CFR § 164.512\(i\)\(1\)\(ii\)](#)

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APPROVED BY	DATE
Darcy J. Davis, Chief Executive Officer	
Ellen Pentland, Chief Compliance and Privacy Officer	



## POLICY & PROCEDURE

Policy Title:	<b>Authorization of Use or Disclosure of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	Compliance and Privacy	Policy Number:	N/A

Audit and Compliance Committee	1/14/2015
Health Care District Board	1/29/2015

### POLICY REVISION OR REVIEW HISTORY

Original Policy Date	Reviewed and/or Revised	
6/24/2010	1/16/2013	"[Next Revised Policy Date]" 1/16/2019 (Revised)
	1/14/2015	"[Next Revised Policy Date]"
	9/1/2017 (review only)	"[Next Revised Policy Date]"
	2/5/2018	"[Next Revised Policy Date]"



## POLICY & PROCEDURE

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Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

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### PURPOSE

To provide the means for a patient, member, or resident of the District to request a restriction on the use and disclosure of protected health information (PHI). In accordance with HIPAA CFR 45 and CFR 42 Part 2.

### SCOPE

This policy applies to the workforce of the Health Care District of Palm Beach County ("District") including but not limited to, Lakeside Medical Center, Edward J. Healey Center, School Health, Aeromedical, Trauma, Pharmacy, School Health, C.L. Brumback Primary Care and Dental Clinics, and Managed Care.

### POLICY

A patient, member, or resident may request that the District restrict the use and disclosure of PHI:

- A. For treatment, payment, and health care operations.
- B. To family members, relatives, close personal friend, or any other person identified by the member as being involved in the member's care.
- C. To assist in notifying a patient, member, or resident's family, relative, close personal friend, or any other person identified by the patient, member, or resident of the patient, member, or resident's location, general condition, or death.

**Certain Requests for Restrictions Required:** The District must comply with a patient/representative's request to restrict certain PHI if the disclosure is to a health plan for payment purposes and, the PHI pertains solely to a health care item or service for which the health care provider involved has been paid out of pocket in full.

**Right to Request Restrictions:** The District must permit an individual to request that the covered entity restrict uses or disclosures of PHI about the individual to carry out treatment, payment, or health care operations, or related to disclosures that are allowed unless the patient objects, i.e., disclosures related to a facility directory and disclosures to family or friends involved in the patient's care

**Right to Deny Requests:** The District is not required to agree to a restriction of PHI, unless the following conditions apply:

- a. The disclosure is to a health plan for purposes of carrying out payment or health care operations (and is not for purposes of carrying out treatment); and
- b. The PHI pertains solely to a health care item or service for which the health care provider involved has been paid out of pocket in full.

## **POLICY & PROCEDURE**

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Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

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Limitations: If the District agrees to a restriction it may not use or disclose PHI in violation of such restriction, except in cases where the patient is in need of emergency treatment and the information is essential to the treatment.

Terminating a Restriction: A covered entity may terminate its agreement to a restriction, if:

- a. The individual agrees to or requests the termination in writing;
- b. The individual orally agrees to the termination and the oral agreement is documented; or
- c. The covered entity informs the individual of the termination; such termination is only effective for PHI created or received after the individual has been informed.

In determining whether to agree to a requested restriction, the District shall consider the need for access to PHI for treatment purposes. The District shall not agree to restrictions that foreseeably could impede the patient, member, or resident's treatment.

If the District agrees to the restriction, it shall adhere to the restriction except for the following situations:

- A. If restricted PHI is needed to provide emergency treatment to the patient, member, or resident, the information may be disclosed for that purpose. If the District does release information in this situation, it shall request that the health care provider not further disclose the information;
- B. The restriction will not apply to disclosures to the patient, member, or resident;
- C. The restriction will not apply to disclosures to the Secretary of Health and Human Services;
- D. The restriction will not apply to the following uses and disclosures as described in the Policy and Procedure titled Uses and Disclosures of Protected Health Information:
  1. Uses and disclosures required by law;
  2. Uses and disclosures for public health activities;
  3. Disclosures about victims of abuse, neglect or domestic violence;
  4. Uses and disclosures for health oversight activities;
  5. Disclosures for judicial and administrative proceedings;
  6. Disclosures for law enforcement purposes;
  7. Uses and disclosures about decedents;
  8. Uses and disclosures for cadaveric organ, eye or tissue donation;
  9. Uses and disclosures for research;
  10. Uses and disclosures to avert a serious threat to health or safety;
  11. Uses and disclosures for specialized government functions, or



## POLICY & PROCEDURE

Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

### 12. Disclosures for worker's compensation.

The District may wish to terminate a restriction previously agreed to. This may be done if:

- A. The patient, member, or resident request or agrees to the termination in writing;
- B. The patient, member, or resident request or agrees to the termination orally and the oral agreement is documented by the District staff member, or
- C. Disclosures for worker's compensation

### DEFINITIONS

*Disclosure* is the release, transfer, provision of access to, or divulging in any other manner, of PHI outside of the District.

*Health Care Operations:* any activities of the District that are related to the function covered under HIPAA including but not limited to: quality assessment and improvement activities, competency evaluations for medical staff, contracting for health insurance or health benefits, medical review, legal services, auditing functions, business planning and development, business management and administrative activities and resolution on internal grievances.

*Part 2 Program:* a federally assisted program that identifies an individual or entity (other than a general medical facility) who holds itself out as providing, and provides, substance use disorder diagnosis, treatment, or referral for treatment; or an identified unit within a general medical facility that holds itself out as providing, and provides, substance use disorder diagnosis, treatment, or referral for treatment; or a medical personnel or other staff in a general medical facility whose primary function is the provision of substance use disorder diagnosis, treatment, or referral for treatment and who are identified as such providers.

*Payment* means activities undertaken by a health plan to obtain premiums or to determine or fulfill its responsibility for coverage and provision of benefits under the health plan, as well as activities of a health care provider or health plan to obtain or provide reimbursement for the provision of health care.

*Personal Representatives* are persons who have health care decision making authority for the patient under state law.

## POLICY & PROCEDURE

Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

*Protected Health Information* is information, including demographic information, relating to the past, present, or future physical or mental health of a patient, member, or resident or the past, present, or future payment for the provision of health care for a patient, member, or resident. PHI also identifies the patient, member, or resident or there is reason to believe the information could be used to identify the patient, member, or resident. PHI specifically excludes records subject to The Family Educational Rights and Privacy Act (1974). PHI also excludes most employee health records held by an employer.

*Qualified Service Organization:* individual or entity who provides services to a part 2 program, such as data processing, bill collecting, dosage preparation, laboratory analyses, or legal, accounting, population health management, medical staffing, or other professional services, or services to prevent or treat child abuse or neglect, including training on nutrition and child care an individual and group therapy, and has entered into a written agreement with a part 2 program under which that acknowledges that in receiving, storing, processing, or otherwise dealing with any patient records from the part 2 program.

*Treatment* means the provision, coordination, or management of health care and related services by one or more health care providers.

*Unemancipated minor* is a minor who is subject to the control, authority, and supervision of his or her parents or guardians, as determined under State law.

*Use* is the sharing, employment, application, utilization, examination or analysis of PHI within the District.

### PROCEDURE

The District may use or disclose protected health information (other than for TPO), provided that the patient, member, or resident is informed in advance of the use or disclosure and has the opportunity to agree to or prohibit or restrict the use or disclosure. The District may orally inform the patient, member, or resident of and obtain the individuals oral agreement or objection to a use or disclosure permitted by § 164.510.

HIPAA respects individual autonomy by placing certain limitations on sharing health information with family members, friends, and others without the patient's agreement.

**For Patients with Decision-making Capacity:** A health care provider must give a patient the opportunity to agree or object to sharing health information with family, friends, and others involved in the individual's care. The provider is not permitted to share health information about patients who currently have the capacity to make their own health care decisions, and object to sharing the information, unless there is a serious imminent threat of harm to health.



## POLICY & PROCEDURE

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Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

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Decision-making incapacity may be temporary and situational, and does not have to rise to the level where another decision maker has been or will be appointed by law. If a patient regains the capacity to make health care decisions, the provider must offer the patient the opportunity to agree or object before any additional sharing of health information.

For Personal Representatives with Decision-making Authority: A patient's personal representative is provided the right to request and obtain any information about the patient that the patient could obtain, including a complete medical record. This authority may be established through parental relationship between the parent or guardian of an unemancipated minor, or through a written directive, health care power of attorney, appointment of a guardian, a determination of incompetency, or other recognition consistent with state laws to act on behalf of the patient in making health care related decisions.

### Medication-Assisted Treatment Program

Lakeside Medical Center, E. J. Healey, Aeromedical and C. L Brumback including the Medication-Assisted Treatment Programs are prohibited from disclosing any information that would identify a person as having or having had an alcohol or substance abuse disorder unless that person provides written consent. Requirements for consent forms, including but not limited to the name of the patient, the names of individuals/entities that are permitted to disclose and receive patient identifying information, the amount and kind of the information being disclosed, and the purpose of the disclosure.

CFR Part 2 permits patient information to be disclosed to Health Information Organizations (HIOs) and Health Information Exchange systems (HIE); however specific Patient consent is required for the disclosure of information or a Qualified Service Organization Agreement is in place between the Part 2 program and the HIO. Exceptions to not having a patient consent are;

1. **Medical emergencies**, patient identifying information may be disclosed to medical personnel to the extent necessary to meet a bona fide medical emergency in which the patient's prior consent cannot be obtained.
2. **Audit and evaluation**, if patient records are not downloaded, copied or removed from the premises of a part 2 program or forwarded electronically to another electronic system or device, patient identifying information, may be disclosed in the course of a review of records on the premises of a part 2 program.
  - i. Performs the audit or evaluation on behalf of any federal, state, or local governmental agency that provides financial assistance to a part 2 program.
  - ii. Any individual or entity which provides financial assistance to the part 2 program or a third-party payer covering patients in the part 2 program, or an agency of the U.S. Department of Health and Human Services such as Center for Medicare and Medicaid Service (CMS) and The Health Resources and Services Administration (HRSA). Who are a quality improvement organization performing a utilization or quality control review.
  - iii. Patient identifying information may be disclosed to carry out an audit or evaluation purpose or to investigate or prosecute criminal or other activities, as authorized by a court order.

## **POLICY & PROCEDURE**

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Policy Title: **Restrictions on Uses and Disclosures of Protected Health Information**

Effective Date: 1/14/2015

Department: **Compliance and Privacy**

Policy Number: N/A

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- A. All requests for restrictions shall be made in writing, either by the patient, member, or resident or through a District employee. Requests for restrictions shall be forwarded to the attention of the Privacy Officer or designee.
- B. The Privacy Officer or designee shall determine if the District shall agree to the request for restriction. The Privacy Officer or designee shall notify the patient, member, or resident in writing of the decision.
- C. If the restriction is granted, the Privacy Officer or designee shall notify affected personnel and departments.
- D. The affected personnel and departments shall adhere to the restriction as outlined in this policy until notified that the restriction has been terminated.
- E. If a previously agreed upon restriction is terminated, The Privacy Officer or designee shall notify affected personnel and departments
- F. Requests for restrictions, and documentation of any denials or termination of such requests, shall be maintained for a minimum of six years from the date the document was created.

### **REFERENCES**

42 CFR § 2.11  
42 CFR § 2.12  
42 CFR § 2.16  
42 CFR § 2.31  
42 CFR § 2.51  
42 CFR § 2.52  
42 CFR § 2.53  
45 CFR 164.502  
45 CFR 164.510  
45 CFR 164.512  
45 CFR 164.52265 Fed.Reg. 82822-82823 (December 28, 2000)  
67 Fed.Reg. 14814 (March 27, 2002)

# POLICY & PROCEDURE

Policy Title: **Restrictions on Uses and Disclosures of Protected Health Information**

Effective Date: 1/14/2015

Department: **Compliance and Privacy**

Policy Number: N/A

APPROVED BY	DATE
Darcy J. Davis, Chief Executive Officer	
Ellen Pentland, Chief Compliance and Privacy Officer	
Audit and Compliance Committee	1/14/2015
Health Care District Board	1/29/2019

## POLICY REVISION OR REVIEWED HISTORY

**Original Policy Date**

10/02/2002

**Revised or Reviewed**

11/30/2007	01/08/19 (Revised)
1/14/2015	"[Next Revised Policy Date]"
9/25/2017	"[Next Revised Policy Date]"
10/25/2018 (Revised)	"[Next Revised Policy Date]"



## POLICY & PROCEDURE

Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

### PURPOSE

To provide the means for a patient, member, or resident of the District to request a restriction on the use and disclosure of protected health information (PHI).

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### SCOPE

This policy applies to the workforce of the Health Care District of Palm Beach County ("District") including but not limited to, Lakeside Medical Center, Edward J. Healey Center, School Health, Aeromedical, Trauma, Pharmacy, School Health, C.L. Brumback Primary Care and Dental Clinics, and Managed Care.

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### POLICY

A patient, member, or resident may request that the District restrict the use and disclosure of PHI:

- A. For treatment, payment, and health care operations.
- B. To family members, relatives, close personal friend, or any other person identified by the member as being involved in the member's care.
- C. To assist in notifying a patient, member, or resident's family, relative, close personal friend, or any other person identified by the patient, member, or resident of the patient, member, or resident's location, general condition, or death.

**Certain Requests for Restrictions Required:** The District must comply with a patient/representative's request to restrict certain PHI if the disclosure is to a health plan for payment purposes and, the PHI pertains solely to a health care item or service for which the health care provider involved has been paid out of pocket in full.

**Right to Request Restrictions:** The District must permit an individual to request that the covered entity restrict uses or disclosures of PHI about the individual to carry out treatment, payment, or health care operations, or related to disclosures that are allowed unless the patient objects, i.e., disclosures related to a facility directory and disclosures to family or friends involved in the patient's care

**Right to Deny Requests:** The District is not required to agree to a restriction of PHI, unless the following conditions apply:

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- a. The disclosure is to a health plan for purposes of carrying out payment or health care operations (and is not for purposes of carrying out treatment); and
- b. The PHI pertains solely to a health care item or service for which the health care provider involved has been paid out of pocket in full.

**Limitations:** If the District agrees to a restriction it may not use or disclose PHI in violation of such restriction, except in





## POLICY & PROCEDURE

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Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

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cases where the patient is in need of emergency treatment and the information is essential to the treatment.

Terminating a Restriction: A covered entity may terminate its agreement to a restriction, if:

- a. The individual agrees to or requests the termination in writing;
- b. The individual orally agrees to the termination and the oral agreement is documented; or
- c. The covered entity informs the individual of the termination; such termination is only effective for PHI created or received after the individual has been informed.

In determining whether to agree to a requested restriction, the District shall consider the need for access to PHI for treatment purposes. The District shall not agree to restrictions that foreseeably could impede the patient, member, or resident's treatment.

If the District agrees to the restriction, it shall adhere to the restriction except for the following situations:

- A. If restricted PHI is needed to provide emergency treatment to the patient, member, or resident, the information may be disclosed for that purpose. If the District does release information in this situation, it shall request that the health care provider not further disclose the information;
- B. The restriction will not apply to disclosures to the patient, member, or resident;
- C. The restriction will not apply to disclosures to the Secretary of Health and Human Services;
- D. The restriction will not apply to the following uses and disclosures as described in the Policy and Procedure titled Uses and Disclosures of Protected Health Information:
  1. Uses and disclosures required by law;
  2. Uses and disclosures for public health activities;
  3. Disclosures about victims of abuse, neglect or domestic violence;
  4. Uses and disclosures for health oversight activities;
  5. Disclosures for judicial and administrative proceedings;
  6. Disclosures for law enforcement purposes;
  7. Uses and disclosures about decedents;
  8. Uses and disclosures for cadaveric organ, eye or tissue donation;
  9. Uses and disclosures for research;
  10. Uses and disclosures to avert a serious threat to health or safety;
  11. Uses and disclosures for specialized government functions, or
  12. Disclosures for worker's compensation.

The District may wish to terminate a restriction previously agreed to. This may be done if:

- A. The patient, member, or resident request or agrees to the termination in writing;
- B. The patient, member, or resident request or agrees to the termination orally and the oral agreement is



## POLICY & PROCEDURE

Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

- documented by the District staff member, or
- C. Disclosures for worker's compensation

### DEFINITIONS

*Disclosure* is the release, transfer, provision of access to, or divulging in any other manner, of PHI outside of the District.

*Health Care Operations*: any activities of the District that are related to the function covered under HIPAA including but not limited to: quality assessment and improvement activities, competency evaluations for medical staff, contracting for health insurance or health benefits, medical review, legal services, auditing functions, business planning and development, business management and administrative activities and resolution on internal grievances.

*Payment* means activities undertaken by a health plan to obtain premiums or to determine or fulfill its responsibility for coverage and provision of benefits under the health plan, as well as activities of a health care provider or health plan to obtain or provide reimbursement for the provision of health care.

*Personal Representatives are persons who have health care decision making authority for the patient under state law.*

*Protected Health Information* is information, including demographic information, relating to the past, present, or future physical or mental health of a patient, member, or resident or the past, present, or future payment for the provision of health care for a patient, member, or resident. PHI also identifies the patient, member, or resident or there is reason to believe the information could be used to identify the patient, member, or resident. PHI specifically excludes records subject to The Family Educational Rights and Privacy Act (1974). PHI also excludes most employee health records held by an employer.

*Treatment* means the provision, coordination, or management of health care and related services by one or more health care providers.

*Unemancipated minor is a minor who is subject to the control, authority, and supervision of his or her parents or guardians, as determined under State law.*

*Use* is the sharing, employment, application, utilization, examination or analysis of PHI within the District.

### PROCEDURE



## POLICY & PROCEDURE

Policy Title:	<b>Restrictions on Uses and Disclosures of Protected Health Information</b>	Effective Date:	1/14/2015
Department:	<b>Compliance and Privacy</b>	Policy Number:	N/A

The District may use or disclose protected health information, provided that the patient, member, or resident is informed in advance of the use or disclosure and has the opportunity to agree to or prohibit or restrict the use or disclosure. The District may orally inform the patient, member, or resident of and obtain the individuals oral agreement or objection to a use or disclosure permitted by § 164.510.

HIPAA respects individual autonomy by placing certain limitations on sharing health information with family members, friends, and others without the patient's agreement.

For Patients with Decision-making Capacity: A health care provider must give a patient the opportunity to agree or object to sharing health information with family, friends, and others involved in the individual's care. The provider is not permitted to share health information about patients who currently have the capacity to make their own health care decisions, and object to sharing the information, unless there is a serious imminent threat of harm to health.

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Decision-making incapacity may be temporary and situational, and does not have to rise to the level where another decision maker has been or will be appointed by law. If a patient regains the capacity to make health care decisions, the provider must offer the patient the opportunity to agree or object before any additional sharing of health information.

For Personal Representatives with Decision-making Authority: A patient's personal representative is provided the right to request and obtain any information about the patient that the patient could obtain, including a complete medical record. This authority may be established through parental relationship between the parent or guardian of an unemancipated minor, or through a written directive, health care power of attorney, appointment of a guardian, a determination of incompetency, or other recognition consistent with state laws to act on behalf of the patient in making health care related decisions.

- A. All requests for restrictions shall be made in writing, either by the patient, member, or resident or through a District employee. Requests for restrictions shall be forwarded to the attention of the Privacy Officer or designee.
- B. The Privacy Officer or designee shall determine if the District shall agree to the request for restriction. The Privacy Officer or designee shall notify the patient, member, or resident in writing of the decision.
- C. If the restriction is granted, the Privacy Officer or designee shall notify affected personnel and departments.
- D. The affected personnel and departments shall adhere to the restriction as outlined in this policy until notified that the restriction has been terminated.
- E. If a previously agreed upon restriction is terminated, The Privacy Officer or designee shall notify affected personnel and departments
- F. Requests for restrictions, and documentation of any denials or termination of such requests, shall be maintained for a minimum of six years from the date the document was created.

### REFERENCES

45 CFR 164.502



## POLICY & PROCEDURE

Policy Title: **Restrictions on Uses and Disclosures of Protected Health Information** Effective Date: 1/14/2015

Department: Compliance and Privacy Policy Number: N/A

- [45 CFR 164.510](#)
- [45 CFR 164.512](#)
- 45 CFR 164.522
- 65 Fed.Reg. 82822-82823 (December 28, 2000)
- 67 Fed.Reg. 14814 (March 27, 2002)

APPROVED BY	DATE
Darcy J. Davis, Chief Executive Officer	
Ellen Pentland, Chief Compliance and Privacy Officer	
Audit and Compliance Committee	1/14/2015
Health Care District Board	1/29/2015

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### POLICY REVISION OR REVIEWED HISTORY

Original Policy Date	Revised or Reviewed



## POLICY & PROCEDURE

Policy Title: **Restrictions on Uses and Disclosures of Protected Health Information**      Effective Date: 1/14/2015

Department: **Compliance and Privacy**      Policy Number: N/A

10/02/2002	11/30/2007	"[Next Revised Policy Date]"
	1/14/2015	"[Next Revised Policy Date]"
	9/25/2017	"[Next Revised Policy Date]"
	10/25/2018 (Revised)	"[Next Revised Policy Date]"

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# HEALTH CARE DISTRICT BOARD

January 29, 2019

**1. Description: Appointment of Inger Harvey to the Lakeside Health Advisory Board**

**2. Summary:**

This agenda item presents the Board with a recommendation to appointment Inger Harvey to the Lakeside Health Advisory Board.

**3. Substantive Analysis:**

The Health Care District Bylaws specify that the District Board shall appoint standing committee members to a four (4) year term with standing committee membership limited to two (2) full terms. This agenda item includes the appointment of one new board member to the Lakeside Health Advisory Board.

Inger Harvey is the Project Director for the Healthier Glades project. Healthier Glades is Palm Healthcare Foundation's resident-led funding approach designed to solve the community's most complex health issues, neighborhood by neighborhood. Ms. Harvey is a graduate of Pahokee High School and has prior experience with the PBC Office of Community Revitalization.

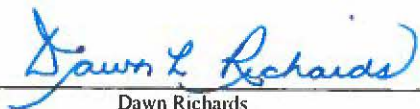
If confirmed, Ms. Harvey's term will run through September 2023.

A copy of Ms. Harvey's Application for Board or Committee Appointment Form is attached to this agenda item.

**4. Fiscal Analysis & Economic Impact Statement:**

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:



Dawn Richards  
VP & Chief Financial Officer

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

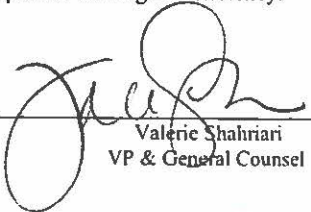
**5. Reviewed/Approved by Committee:**


<p>N/A</p> <hr style="width: 80%; margin: auto;"/> <p style="text-align: center; font-size: small;">Committee Name</p>	<p>N/A</p> <hr style="width: 80%; margin: auto;"/> <p style="text-align: center; font-size: small;">Date</p>
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**6. Recommendation:**

Staff recommends the Board approve the appointment of Inger Harvey to the Lakeside Health Advisory Board.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahriari  
VP & General Counsel

  
\_\_\_\_\_  
Thomas W. Cleare  
VP of Strategy

  
\_\_\_\_\_  
Danny J. Davis  
Chief Executive Officer



# APPLICATION FOR BOARD OR COMMITTEE APPOINTMENT

Return fully completed application to:

Records Management Department  
Health Care District  
1515 N. Flagler Drive, Suite 101  
West Palm Beach, FL 33401



**APPLICATION FOR  
BOARD OR COMMITTEE APPOINTMENTS**

Name: **Inger Harvey**

Page 2

Please indicate the Board/Committee(s) in which you are interested:

Willingness to serve wherever needed

12/18/18

Date Completed

1. Name:

Mrs.	Harvey	Inger	Lenette
Mr./Mrs./Ms.	Last	First	Middle/Maiden

2. Business Address:

Healthier Glades		Inger@htpbc.org	
Company Name			
491 E. Main Street	500	Pahokee	
Street	Suite Room No.	City	
FL 33476	561 261-6137	N/A	
State	Zip Code	Area Code/Telephone No.	Facsimile No.

3. Residence Address:

Street	Royal Palm Beach		
FL 33411		Apartment/Unit No.	City
State	Zip Code	County	Area Code/T
Inger@htpbc.org			
Email Address			

Specify the preferred mailing address:      Residence X

4. Have you ever used or been known by any other legal name?

Yes  No       If "yes," please provide:

Inger Brown
Inger Cheves

- 5. Are you a United States citizen?      Yes
- 6. Are you a naturalized citizen?      No
- 7. Are you a full time Palm Beach County resident?      Yes

**APPLICATION FOR  
BOARD OR COMMITTEE APPOINTMENTS**

Name: **Inger Harvey**

Page 3

8. Education

A. High School \_ Pahokee Jr. Sr. High School June 1982

B. List all post-secondary educational institutions attended:

Name & Location	Dates Attended	Certificates/Degrees Received
St. Edwards University	August 1982- August 1987	B.A.
Psychology/Gerontology		

9. Have you ever been arrested, charged, or indicted for violation of any federal, state, county, or municipal law, regulation, or ordinance? (Exclude traffic violations for which a fine or civil penalty was paid.)

Yes  No  If yes, please provide details:

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10. Have you ever been employed by any state, district, or local governmental agency in Florida?

Yes  No  If yes, provide the following information:

Position	Employing Agency	Period of Employment
Senior Planner – Office of Community Revitalization	Palm Beach County	11/16 – 3/18
Vocational Diagnostician/PT Instructor –	Santa Fe Community College	4/2002 – 6/2007

11. State elements of your personal history that qualify you for this appointment.  
Extensive working knowledge related to organizational strategic planning, institutional start-ups/transitioning, facilities management, assessing customer survey data/action planning specific to results, commitment to overall health & wellbeing and using strength based approach to build on...

12. Have you received any degree(s), professional certification(s), or designation(s) related to the subject matter of this appointment?

Yes  No  If yes, please list:

Certified Trainer in Cultural Competency, Bridges out of Poverty, Emotional Intelligence (EQ), and Appreciative Inquiry (AI), Facilitator – Dialogue to Action
--

**APPLICATION FOR  
BOARD OR COMMITTEE APPOINTMENTS**

Name: **Inger Harvey**

Page 4

13. Identify all association memberships and association offices held by you that may relate to this appointment:

Delta Sigma Theta Sorority – Social Action Chair

Graduate of Leadership Gainesville (2004) & Graduate of Leadership Palm Beach County (2006) – committee membership appointments

Harvard University – National Community Engagement Workgroup – Social Determinants of Health and John McKnight – Asset Based Community Development Practitioner - Abundant Comm. Initiative (ACI)

Do you currently hold an office or position (appointive, civil service, or other) with any government?

Yes  No  If yes, please provide details:

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14. Have you ever been refused a fidelity, surety, performance, or other bond?

Yes  No  If yes, please explain:

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15. Have you held or do you hold an occupational or professional license or certificate in the State of Florida?

Yes  No  If yes, please provide the following details:

License/Certificate  
Title & Number

Issue Date

Issuing Authority

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16. If any disciplinary action (fine, probation, suspension, revocation, disbarment) has ever been taken against you by the issuing authority, state the type and date of action taken.

N/A

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17. Do you know of any reason why you will not be able to attend fully to the duties of the office or position to which you may be appointed?

No known reason(s) at this time

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**APPLICATION FOR  
BOARD OR COMMITTEE APPOINTMENTS**

Name: Inger Harvey

Page 5

18. If required by law or administrative rule, will you file financial disclosure statements?

Yes  No

*I certify that my answers are true and complete to the best of my knowledge. If this application leads to appointment, I understand that false or misleading information in my application may result in my release.*

Signature: Inger Lenette Harvey

Date: 12/18/18



# HEALTH CARE DISTRICT BOARD

January 29, 2019

**1. Description: Lakeside Medical Center Confidential Public Records Request Quarterly Report**

**2. Summary:**

Under the provisions of Florida Statute 395.3035(9)(a), staff shall report in writing to the governing board on the number of records for which a public records request has been made and the records have been declared to be confidential under section 395.3035. This report is attached for Board information.


**3. Substantive Analysis:**

For each such record, the governing Board is provided with a general description of the record, the date on which the record became confidential, whether the public will have access to the record at a future time, and, if so, on what date the public will be granted access to such record. The report also includes each record that had been confidential to which the public has been granted access since the last report.

**4. Fiscal Analysis & Economic Impact Statement:**

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
Dawn Richards  
VP & Chief Financial Officer

**5. Reviewed/Approved by Committee:**

N/A

\_\_\_\_\_  
Committee Name

\_\_\_\_\_  
Date Approved

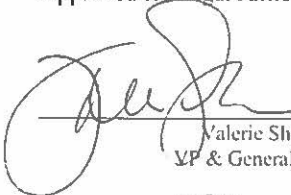
**HEALTH CARE DISTRICT BOARD**

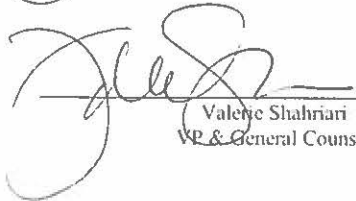
**January 29, 2019**

**6. Recommendation:**

Staff recommends the Board receive and file the attached Lakeside Medical Center Confidential Public Records Request Quarterly Report.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahriari  
VP & General Counsel

  
\_\_\_\_\_  
Valerie Shahriari  
VP & General Counsel

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

**LAKESIDE MEDICAL CENTER**  
**CONFIDENTIAL PUBLIC RECORDS REQUESTS**

<b><u>Record Description under Section 395.3035</u></b>	<b><u>Date Record Declared Confidential</u></b>	<b><u>Date Record Accessible to Public</u></b>	<b><u>Date Record Released to Public</u></b>
<b>APRIL-JUNE 2018 - NO REQUESTS DECLARED CONFIDENTIAL</b>	N/A	N/A	N/A
<b>JULY-SEPTEMBER 2018 - NO REQUESTS DECLARED CONFIDENTIAL</b>	N/A	N/A	N/A
<b>OCTOBER-DECEMBER 2018 - NO REQUESTS DECLARED CONFIDENTIAL</b>	N/A	N/A	N/A

# HEALTH CARE DISTRICT BOARD

January 29, 2019

**1. Description: District Cares Changes**

**2. Summary:**

This agenda item presents the Board with an update on the changes to District Cares.

**3. Substantive Analysis:**

During the July 2018 Strategic Planning Meeting, the Board received an update on early details of the District Cares new outsourced behavioral health benefit. Additionally, upcoming changes planned for District Cares were presented. The changes, both benefit and administrative, came as a result of lengthy internal and external reviews of the program. Opportunities were also identified to leverage partnerships that would add expertise and access to new decision-support data analytics while avoiding the cost of a new claims administration system. The approved FY2019 budget included \$3,000,000 for behavioral health and \$1,800,000 for professional fees for new system administration support.

Behavioral Health

The District is working with Community Care Plan, a taxing district owned third party administrator in Broward County for our behavioral health benefit. Community Care Plan will administer the District Cares behavioral health benefit including claims payment, authorization processing, case management, and reporting. The new benefit will include unlimited outpatient services, primarily at the CL Brumback Primary Care Clinics, as well as inpatient psychiatric, addiction stabilization, and other behavioral health services at the JFK and JFK North hospitals. CL Brumback's Medically Assisted Treatment clinic is also being re-located to the JFK North Campus to help bring together a continuum of care in a centralized location.

Additionally, the Palm Beach County Board of Commissioners graciously approved \$1,000,000 in funding at their January 15<sup>th</sup> meeting to provide funding for the uninsured patients receiving addiction services in the ER.

Benefits and Membership

Staff has also been reviewing and assessing all aspects of District Cares. Benefit and membership changes are in the process of being implemented. New benefit and membership changes strive to cover more Palm Beach County residents in need of the District's services while balancing the District's financial risk. Benefit limitation and additional authorization requirements will help to control utilization and better manage the care of our patients. Once fully implemented, the Clinic providers will control all specialist referrals maximizing their ability to manage patients.



**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

Membership criteria has been updated so that anyone who has lived in Palm Beach County for at least 6 months (or declares the intent to stay), has income below 100% of the Federal Poverty level, and who is a current patient of the CL Brumback Primary Care Clinics, will be able to receive District Cares benefits. The reduced documentation requirements focusing on any patient who lives in Palm Beach County along with the income criteria that fills the gap between qualifying for Medicaid and qualifying for subsidies on the exchange, will enable the District to cover more Palm Beach County residents and enable the Clinics to better care for more of their low-income patients with access to specialist care.

**4. Fiscal Analysis & Economic Impact Statement:**

	<b>Amount</b>	<b>Budget</b>
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	\$4,800,000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
 Dawn Richards  
 VP & Chief Financial Officer

**5. Reviewed/Approved by Committee:**

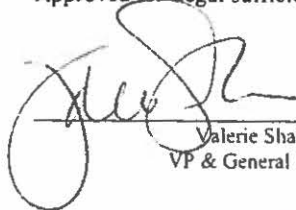
Finance and Audit  
 Committee Name


1/29/2019  
 Date

**6. Recommendation:**

Staff recommends the Board approve the District Cares Changes.

Approved for Legal sufficiency:

  
 Valerie Shahrin  
 VP & General Counsel

  
 Thomas W. Cleare  
 VP of Strategy

  
 Darcy J. Davis  
 Chief Executive Officer

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**1. Description: Belle Glade Primary Care Clinic Construction**

**2. Summary:**

The agenda item presents the budget overage of the Belle Glade Primary Care and Dental Clinic construction project.

**3. Substantive Analysis:**

The Primary Care Clinic budgeted \$1,079,900 to complete the construction project for the relocation of its Belle Glade medical and dental clinics to the Lakeside Medical Center facility. The Guaranteed Maximum Price presented by the General Contractor is \$1,380,865.24 exceeding the budgeted amount by \$300,965.24. This includes a \$100,000 contingency, which may not be utilized. HRSA funding for this project will be up to 88% of \$1,000,000 or \$880,000.

Project GMP	\$1,380,865
Project Budget	\$1,079,900
HRSA Share of Budgeted Cost (88% up to \$1,000,000)	\$880,000
HCD Share of Budgeted Cost (12% of \$1,000,000)	\$199,900
Budget Overage	\$300,965

**4. Fiscal Analysis & Economic Impact Statement:**

	Amount	Budget
Capital Requirements	<b>\$300,965.24</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure

  
 Dawn L. Richards  
 VP & Chief Financial Officer

**HEALTH CARE DISTRICT BOARD**  
**January 29, 2019**

**5. Reviewed/Approved by Committee or Subsidiary Board:**

<u>Finance and Audit Committee</u>	<u>1/29/19</u>
Committee or Board	Date Reviewed

**6. Recommendation:**

The Finance and Audit Committee recommends the Board approve the Belle Glade Primary Care Clinic Construction.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahzani  
VP & General Counsel

  
\_\_\_\_\_  
Dawn Richards  
VP & Chief Financial Officer

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

