



Health Care District
PALM BEACH COUNTY

FINANCE AND AUDIT COMMITTEE
November 27, 2018
12:00 PM

Meeting Location
Health Care District Administrative Office
1515 N. Flagler Drive, Suite 101
West Palm Beach, FL 33401

If a person decides to appeal any decision made by the board or committee, with respect to any matter considered 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 proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

**FINANCE and AUDIT COMMITTEE MEETING
AGENDA**

**November 27, 12:00 P.M.
Health Care District Board Room
1515 N. Flagler Drive, Suite 101
West Palm Beach, FL 33401**

1. Call to Order – Chair

- A. Roll Call
- B. 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. Recognition of Michael Smith, Finance and Audit Committee (Chairman Lohmann)
- B. Quarterly and Fiscal Year Investment Review and Economic Update (4Q Ending 9/30/2018) – John Grady, Public Trust Advisors

4. Disclosure of Voting Conflict

5. Public Comment

6. Consent Agenda – Motion to Approve Consent Agenda Items

A. ADMINISTRATION

- 6A-1. **RECEIVE AND FILE:**
November 2018 Internet Posting of District Public Meeting.
<http://www.hcdpbc.org> – Resources – Public Meetings
- 6A-2. **RECEIVE AND FILE:**
Finance and Audit Committee Attendance. [Page 1]
- 6A-3. **RECEIVE AND FILE:**
Insurance Schedule 2018 – 2019
(Dawn Richards) [Pages 2 - 4]

- 6A-4. **Staff Recommends a MOTION TO APPROVE:**
Fiscal Year 2018 Budget Savings [Pages 5 - 9]

7. Regular Agenda

A. **ADMINISTRATION**

- 7A-1. **RECEIVE AND FILE:**
Health Care District Financial Statements –September 2018.
(Dawn Richards) [Pages 10 - 65]
- 7A-2. **RECEIVE AND FILE:**
Health Care District Financial Statements –October 2018.
(Dawn Richards) [Under Separate Cover]
- 7A-3. **Staff Recommends a MOTION TO APPROVE:**
Fiscal Year 2018 Lakeside Medical Center Budget Amendment
(Mina Bayik) [Pages 66 - 69]
- 7A-4. **Staff Recommends a MOTION TO APPROVE:**
FY 2018 Audit Plan Status Update
(Harry Kimball) [Pages 70 - 74]
- 7A-5. **Staff Recommends a MOTION TO APPROVE:**
Medical Device Security Assessment Report
(Harry Kimball) [Pages 75 - 87]
- 7A-6. **Staff Recommends a MOTION TO APPROVE:**
Sponsored Programs Award Recommendations
(Tom Cleare) [Pages 88 - 92]
- 7A-7. **Staff Recommends a MOTION TO APPROVE:**
Department of Health Subsidy
(Tom Cleare) [Pages 93 – 97]
- 7A-8. **Staff Recommends a MOTION TO APPROVE:**
Reimbursement for DOH Services in Excess of Contract Maximum
(Tom Cleare) [Pages 98 - 99]

8. Comments

- A. CEO Comments
- B. CFO Comments
- C. Committee Member Comments

9. Establishment of Upcoming Meetings

January 29, 2019

- 12:00 P.M., Health Care District Finance and Audit Committee Meeting

March 26, 2019

- 12:00 P.M., Health Care District Finance and Audit Committee Meeting

May 28, 2019 - Annual Meeting (Officer Elections)

- 12:00 P.M., Health Care District Board Finance and Audit Committee Meeting

July 30, 2019 (Location TBD)

- 12:00 P.M., Joint Meeting with the Health Care District Board

September 24, 2019

November 26, 2019

- 12:00 P.M., Health Care District Finance and Audit Committee Meeting

Unless otherwise noted, these meetings will take place in the Health Care District Board Room at 1515 N. Flagler Drive, Suite 101, West Palm Beach.

10. Motion to Adjourn

**HEALTH CARE DISTRICT
OF PALM BEACH COUNTY
FINANCE and AUDIT COMMITTEE**

Attendance Tracking

	02/27/18	03/27/18	05/22/18	07/24/18	09/25/18	11/27/18
Brian Lohmann	✓		✓	✓	✓	
Nancy Banner	✓	✓		✓	✓	
Joseph Bergeron	✓	✓	✓	✓	✓	
Mike Burke	✓		✓	✓	✓	
Les Daniels	✓	✓		✓	✓	
Joan Roude	✓	✓		✓	✓	
Edward Sabin	✓	✓	✓	✓	✓	
Michael Smith	✓		✓	✓	✓	

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: Insurance Schedule 2018-2019

2. Summary:

A summary schedule of the corporate insurance policies for 2018-2019.

3. Substantive Analysis:

The attached schedule represents all active, corporate insurance policies covering all District business units and entities. Policies are reviewed on an annual basis to ensure their adequate and appropriate coverage.

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	\$1,427,844	Yes <input checked="" 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:

N/A

 Committee or Board

N/A

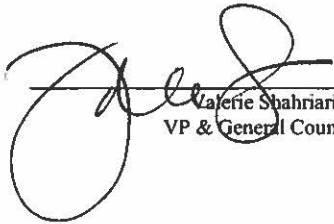
 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

6. Recommendation:

Staff recommends the Finance and Audit Committee receive and file this correspondence.


Approved for Legal sufficiency:



Valerie Shahrian
VP & General Counsel



Victoria Pruitt
Director, Corporate Risk Management



Dawn L. Richards
VP & Chief Financial Officer

2018-2019 INSURANCE SCHEDULE



COVERAGE	CARRIER	EFFECTIVE DATE	TERM DATE	PREMIUM	LIMITS	DEDUCTIBLE / RETENTION	ALLOCATIONS
AVIATION	Global Aerospace, Inc.	10/1/2018	10/1/2019	\$70,515.00	\$50,000,000. Aircraft Liability \$10,000,000 Non-Owned Liability \$20,000,000 Hangarkeepers Liability \$5,000,000 Physical Damage	\$1,000 Not in Motion \$10,000 In Motion	Aeromedical
BOND - NURSING HOME	Travelers Casualty & Surety Co. of America	10/1/2018	10/1/2019	\$900.00	\$125,000	N/A	Corporate Risk
CLAIMS BILL/EXCESS	Swiss Re International SE	7/1/2018	7/1/2019	\$121,000.00	\$5,000,000	\$500,000/\$575,000 HPL claim and aggregate. \$500,000/GL claim.	Corporate Risk
COMMERCIAL AUTO	AIG	10/1/2018	10/1/2019	\$62,261.00	\$1,000,000	\$0 Liability \$1,000 Comp/Collision	Allocated to business units with vehicles
CRIME	AIG	10/1/2018	10/1/2019	\$7,700.00	\$1,000,000	\$25,000	Corporate Risk
MANAGED CARE ERRORS & OMISSIONS LIABILITY	Homeland Insurance Company of New York	10/1/2018	10/1/2019	\$11,000.00	\$1,000,000/ \$1,000,000	\$50,000	Healthy Palm Beaches
POLLUTION LEGAL LIABILITY (STORAGE TANKS)	Commerce & Industry Ins. Co.	10/1/2018	10/1/2019	\$1,309.00	\$1,000,000/ \$5,000,000	\$25,000	Allocated
PRIVACY & NETWORK LIABILITY	Illinois National Insurance Co.	5/1/2018	5/1/2019	\$68,562.00	\$5,000,000	\$50,000	Corporate Risk
PROPERTY	American Home Assurance Co.	5/1/2018	5/1/2019	\$232,380.00	AOP - \$128M (TIV) Windstorm/Flood - \$10,000,000 Flood LMC - \$20,000,000	AOP - \$50,000 Flood - \$100,000 Wind - 5% PUI or \$100,000 Min.	Allocated
PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY	Ace USA	10/1/2018	10/1/2019	\$81,585.00	\$3,000,000/claim and aggregate	\$100,000	Corporate Risk
PUBLIC OFFICIALS LIABILITY BOND - BOARD MEMBERS	Travelers Casualty & Surety Co. of America	VARIES	VARIES	\$100.00			Corporate Risk
REGULATORY	Beazley	10/1/2018	10/1/2019	\$85,000.00	\$300,000/claim and aggregate	\$500,000	Corporate Risk
WORKERS COMPENSATION	Florida League of Cities	10/1/2018	10/1/2019	\$685,532	Statutory Limits \$1,000,000/Accident \$1,000,000/Disease \$50,000,000 Aircraft Liability	No Deductible	Human Resources

Total Premiums: \$1,427,844.00

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: Fiscal Year 2018 Budget Savings

2. Summary:

This agenda item provides the Committee with a summary of savings in operating expenses and capital relative to budget for Fiscal Year 2018.

3. Substantive Analysis:

Fiscal year 2018 total operating expenses were approximately \$11.2 million under budget, while capital expenditures were approximately \$6.3 million under budget. Significant savings were realized as a result of changes to Strategic Initiatives and fluctuations in volume as explained below. Details are provided in the attached analysis.

Operating Expense Variances

- Reduced volume and changes to the provider network resulted in Medical Services in the General Fund being under budget by \$3,822,798.
- Delayed pharmacy billing to insurance and 340B discount pricing resulted in Drugs in the General Fund being under budget by \$1,969,627.
- Change in strategy for Dental Clinics – no expansion to Lake Worth and Boca netted savings of \$1,022,035.
- Delayed implementation of public awareness in the General Fund resulted in a savings of \$780,000.
- Implementation of the Athena billing system netted a savings of \$619,872.

Capital


- Delay of the Belle Glade LMC Clinic Build out resulted in capital expenditures being under budget by \$1,351,496.
- Change in strategy for Dental Clinics – no expansion to Lake Worth and Boca resulted in savings of \$1,254,200.
- IT strategies not initiated in current year netted a savings of \$1,004,395.
- Pharmacy leasehold improvements not initiated resulted in a savings of \$444,403.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

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:

N/A


Committee or Board
Date Reviewed

6. Recommendation:

Staff recommends the Finance and Audit Committee receive and file the Fiscal Year 2018 Budget Savings summary.

Approved for Legal sufficiency:


 Valerie Shahriari
 VP & General Counsel


 Dawn L. Richards
 VP & Chief Financial Officer

2018 Summary of Variances in Total Operating Expenses and Capital*

* excludes depreciation

Expense	Actual	Budget	Variance	Fund	Variance	Explanation
Salaries and Wages	\$ 76,402,350	\$ 78,921,539	\$ 2,519,189			
				General Fund	\$ 1,494,793	Vacant positions that were budgeted to be filled were not filled (\$1.57k). Savings in on call and Saturday pharmacy coverage (\$28.7k). Overage in auto allowance (\$7k) and overtime (\$97k).
				Healey	\$ 239,076	Savings in auto allowance (\$5k), overtime (\$17k) and regular salaries (\$217k).
				LMC	\$ (262,214)	Savings in per diem and on call coverage (\$44.4k)and regular salaries (\$40.6k). Overage in auto allowance (\$0.4k) and overtime (\$346.7k).
				Clinics	\$ 1,047,534	Lake Worth and West Boca dental clinics were not opened as planned. Savings in auto allowance (\$1.9k) and weekend/incentive pay (\$383.8k). Overage in overtime (\$19.9k).
				Total	\$ 2,519,189	
Benefits	\$ 24,151,330	\$ 25,537,456	\$ 1,386,126			
				General Fund	\$ 815,757	Vacant positions that were budgeted to be filled were not filled. Savings in employee insurance (\$164.8k), tuition reimbursement (18.6k), 401A contribution (\$216k), FICA (\$261.6k), Workers Comp (\$8.2k), and unemployment compensation (\$146.4k).
				Healey	\$ 315,755	Savings in employee insurance (\$255.7k) and 401A contribution (\$60k).
				LMC	\$ 8,256	Savings in 401A contribution (\$120k).Overage in employee insurance (\$111.8k).
				Clinics	\$ 246,358	Lake Worth and West Boca dental clinics were not opened as planned. Savings in employee insurance (\$269.8k). Overage in 401A contribution (\$23.5k).
				Total	\$ 1,386,126	
Purchased Services	\$ 12,269,684	\$ 11,115,909	\$ (1,153,776)			
				General Fund	\$ (411,360)	Savings in audit fees (\$47k) security services (\$84k), and special legal counsel (\$22.5k). Overage in janitorial services (\$4.5k), contracted personnel (\$458k), professional fees (\$94k) and outsourced claims and video services (\$8.2k).
				Healey	\$ 86,263	Savings in linen/laundry services (\$35.5k), professional fees (\$16.6k)and security services (\$37.4k). Overage in contracted personal services (\$3.3k).
				LMC	\$ (530,544)	Savings in audit fees (\$5.8k). Overage in professional fees (\$212.6k) and security services (\$323.7k).
				HPB	\$ 8,551	Savings in audit fees.
				Clinics	\$ (306,685)	Savings in janitorial (\$19.8k) and security services (\$15.4k). Overage in audit fees (\$3.2k), contracted personal services (\$20.7k), other services (\$95.9k), and professional fees (\$222k).
				Total	\$ (1,153,776)	
Medical Supplies	\$ 2,225,323	\$ 2,378,551	\$ 153,228			
				General Fund	\$ 45,454	Savings in med/surg supplies.
				Healey	\$ (23,567)	Overage in med/surg supplies.
				LMC	\$ 36,703	Savings in cost of goods sold. Overages in med/surg supplies.
				Clinics	\$ 94,639	Savings in med/surg supplies and pharmacy in-house medical supplies.
				Total	\$ 153,228	
Other Supplies	\$ 3,263,168	\$ 3,794,979	\$ 531,811			
				General Fund	\$ 413,265	Savings in disposable paper goods. Gas/oil/lubricants, non-capital computer equipment, nutritional supplements and Ryan White nutrition handling fee. Overage in non-asset equipment and office/other supplies.
				Healey	\$ (34,104)	Savings in clothing/footwear, disposable paper goods, office/other supplies, and personal care supplies. Overage in cleaning supplies, gas/oil/lubricants, minor equipment, nutritional supplements, patient supplies, and raw food supplies.
				LMC	\$ 205,306	Savings in cleaning supplies, gas/oil/lubricants, lab reagents/chemicals, office/other supplies, and patient supplies. Overage in minor equipment.
				Clinics	\$ (52,655)	Savings in office/other supplies. Overage in gas/oil/lubricants, minor equipment, non-capital computer equipment, and patients supplies.
				Total	\$ 531,811	

Expense	Actual	Budget	Variance	Fund	Variance	Explanation
Contracted Physician Expense	\$ 8,283,872	\$ 4,962,528	\$ (3,321,344)			
				General Fund	\$ 15,585	Savings in Trauma medical director.
				Healey	\$ 4,988	Savings in contract physician fees.
				LMC	\$ (3,326,562)	Overage due to unanticipated locum coverage.
				Clinics	\$ (15,355)	Overage due to delay in contract physician becoming Clinic employee
				Total	\$ (3,321,344)	
Medicaid Match	\$ 17,068,343	\$ 17,118,860	\$ 50,517		\$ 50,517	Annual increase less than anticipated.
Medical Services	\$ 46,819,444	\$ 50,641,315	\$ 3,821,871			
				General Fund	\$ 3,822,798	Savings of appx \$1.44M from Clinics subsidy payments that weren't paid due to lower than budgeted District Cares and uninsured clinic visits. Appx \$1.61M in savings in District Cares hospital and specialist benefit, offset by \$62k overage in Maternity Care Program. Savings of appx \$840k in savings in Trauma medical services
				Healey	\$ (10,927)	Overage in laboratory services.
				HPB	\$ 10,000	Savings in IBNR reserve.
				Total	\$ 3,821,871	
Drugs	\$ 2,592,312	\$ 4,951,492	\$ 2,359,180			
				General Fund	\$ 1,969,627	20% of prescriptions were budgeted to be non-340B drugs, but 99% were actually 340B. More prescriptions were budgeted to be filled at retail, but were filled in-house with 340B drugs.
				Healey	\$ (5,467)	Savings in pharmaceutical in-house. Overage in pharmaceuticals internal and pharmacy contracts.
				LMC	\$ 257,803	Savings in pharmaceutical in-house and pharmacy credits and rebates.
				Clinics	\$ 137,216	Savings in Pharmaceuticals in-house, in-house 340B program, and in-house vaccines.
				Total	\$ 2,359,180	
Repairs & Maintenance	\$ 5,377,303	\$ 6,631,303	\$ 1,254,000			
				General Fund	\$ 636,090	IT savings \$535k - some maintenance agreements cost less than anticipated, some weren't needed since software wasn't renewed, or since new hardware was purchased that was covered by initial warranty. Pharmacy savings \$127k - delay of Point Of Sale software.
				Healey	\$ 49,700	Savings in office/movable equipment and software support. Overage in repairs and maintenance for building, vehicles, and maintenance agreements.
				LMC	\$ (106,519)	Savings in maintenance agreements, vehicle maintenance, and software support. Overage in repair and maintenance repairs.
				Clinics	\$ 674,729	\$600k budgeted for EHR new system, but expense for new system hit purchased services, and \$75k in savings from new clinic locations weren't opened.
				Total	\$ 1,254,000	
Lease & Rental	\$ 4,251,576	\$ 4,773,963	\$ 522,388			
				General Fund	\$ 261,054	Savings in rent - Home office (\$275.4k), Eligibility (\$18.5k), Pharmacy (\$19.4k), and IT (\$33k). Overage in rental and lease equipment - IT (\$85.4k)
				Healey	\$ 14,434	Savings in storage unit rental (\$2k) and emergency generator rental (\$12.4k)
				LMC	\$ 230,728	Savings in rental/lease equipment - Admin (\$80k), Business Office (\$2.2k), Lab (\$74.5k), Pharmacy (\$59.6k), Purchasing (\$42k). Overage in Nursing Admin (\$22.2k) and Facilities (\$5.3k)
				Clinics	\$ 16,172	Savings in rent and rental/lease equipment - Clinic Admin (\$8.2k), Delray (\$4.2k), Jupiter (\$2.8k), Lewis Center (\$.5k), Lantana (\$7.2k), Suboxone (\$114.2k), and West Boca (\$1.4k). Overage in rent and rental/lease equipment - Belle Glade (\$72.9), Lake Worth (\$47.6k), and West Palm (\$1.7k).
				Total	\$ 522,388	
Utilities	\$ 1,470,068	\$ 1,500,581	\$ 30,513			
				General Fund	\$ (24,810)	Savings in waste disposal and water. Overage in electricity and natural gas.
				Healey	\$ 20,810	Savings in waste disposal and water. Overage in electricity and natural gas.
				LMC	\$ 17,322	Savings in natural gas and waste disposal. Overage in electricity and water.
				Clinics	\$ 17,190	Savings in electricity and water. Overage in waste disposal.
				Total	\$ 30,513	

Expense	Actual	Budget	Variance	Fund	Variance	Explanation
Other Expense	\$ 6,892,709	\$ 9,395,301	\$ 2,502,592			
				General Fund	\$ 2,183,288	Human Resources savings \$219k - advertising and promotional activities under budget (\$179k), and budgeted software hit R&M expense (\$40k). Corporate Communications \$751k savings - promotional activities budget for public awareness campaign not spent. Non-departmental \$576k savings - tax collector fees lower than budgeted. Managed Care \$372k savings - postage and outside printing (\$239k), \$70k prior year credit, \$60k in communications services, memberships, training, etc.
				Healey	\$ 45,163	Savings in advertising, books/subscriptions/publications, licenses/permits/fees, membership/dues, mileage/travel, outside printing, postage, promotional activities, training/education, and uniforms. Overage in bank fees, courier/freight, employee incentives, loss in disposal of assets, misc medical services, and patient travel/transport.
				LMC	\$ 253,089	LMC \$257k savings - savings in training & education (mainly GME program) Savings in books, promotional activities, communication services (\$37k). Savings in books/subscriptions/publications, capital lease interest, catering/refreshments, communication services, mileage/travel, promotional activities, and training/education. Overage in other advertising, bank fees, courier/freight, licenses/permits/fees, membership/dues, postage, and uniforms.
				HPB	\$ 42,604	Savings in bank fees and prior year expense credit. Overage in licenses/permits/fees.
				Clinics	\$ (21,552)	Savings in training/education. Overage in other advertising, bank fees, books/subscriptions/publications, catering/refreshments, communication services, courier/freight, licenses/permits/fees, loss on disposal of assets, membership/dues, mileage/travel, outside printing, patient/travel/transport, postage, and uniforms.
				Total	\$ 2,502,592	
Insurance	\$ 1,668,060	\$ 2,211,852	\$ 543,792			
				General Fund	\$ 524,056	Savings in captive, liability, property, vehicle, and malpractice insurance. Did not move forward with captive insurance (\$180k). Overage in surety bonds. Regulatory liability was budgeted at \$150k but cost only \$85k, effective starting March 28th, so only 6 months of expense hit FY 2018. Budgeted \$90k for E&O insurance but only paid \$68.5k. \$184k savings in Trauma malpractice insurance.
				Healey	\$ 819	Savings in property insurance. Overage in liability and vehicle insurance.
				LMC	\$ 7,000	Savings in property insurance. Overage in liability and vehicle insurance.
				HPB	\$ 6,126	Savings in liability insurance.
				Clinics	\$ 5,791	Savings in vehicle insurance. Overage in property insurance.
				Total	\$ 543,792	
Sponsored Programs	\$ 8,271,599	\$ 8,230,000	\$ (41,599)		\$ (41,599)	Savings in grant funded programs for uninsured patients, offset by overage in DOH uninsured services.
Total Operational Expenditures	\$ 221,007,142	\$ 232,165,628	\$ 11,158,487		\$ 11,158,487	
Capital Expenditures	\$ 2,603,143	\$ 8,900,974	\$ 6,297,831			
				Capital Fund	\$ 3,271,735	Business Intelligence solution and Data Motion Integration moved to FY 19 (\$910k), planned pharmacy buildouts did not occur (\$364k). LMC - \$609k rolled over to FY 19, \$145k in savings on IT projects that weren't pursued.
				Clinics	\$ 3,026,096	\$1.25M due to West Boca and Lake Worth dental clinics on hold. \$1.1M for BG clinics move was moved to FY 19. \$92k buildout of Lake Worth medical clinic did not occur. \$165k in dental equipment for BG dental not purchased. Appx \$420k in capital assets purchased were capitalized to the balance sheet and no longer hit the capital expense.
				Total Capital	\$ 6,297,831	
Total Expenditures & Capital	\$ 223,610,284	\$ 241,066,602	\$ 17,456,318		\$ 17,456,318	

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Description: Health Care District Financial Statements

2. Summary:

The September 2018 financial statements for the Health Care District are presented for Health Care District Board & Finance and Audit Committee 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:

	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
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

6. Recommendation:

Staff recommends the Finance and Audit Committee receive and file the September 2018 Health Care District financial statements.

Approved for Legal sufficiency:



Valeria Shahriari
VP & General Counsel



Dawn L. Richards
VP & Chief Financial Officer



Health Care District of Palm Beach County

FINANCIAL STATEMENT

September 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: November 15, 2018

Subject: Management Discussion and Analysis of YTD September 2018 Health Care District Financial Statements (Unaudited)

The September statements represent the financial performance for the twelve months of the 2018 fiscal year for the Health Care District. Included below are year-to-date (YTD) explanations of volume, revenue and expense variances.

Net Performance

- Net margin combined for all funds YTD September of (\$5.5M) were below budget of (\$17.1M) by \$11.5M or 67.6% and below prior year of \$11.8M by \$17.3M or 146.8%.
- Total combined revenues YTD of \$219.8M were slightly above budget of \$219.7M by \$86k or 0.04% and below prior year of \$230.6M by \$10.7M or 4.7%.
- Operating expenses YTD of \$221.0M were below budget of \$232.2M by \$11.2M or 4.8% and above prior year of \$214.5M by \$6.5M or 3.0%. Factors contributing to this positive expense variance to budget included medical services (\$3.8M), salaries and wages (\$2.5M), other expense (\$2.5M), drugs (\$2.4M), benefits (\$1.4M), repairs and maintenance (\$1.3M), insurance (\$544k), other supplies (\$532k) lease and rental (\$522k), medical supplies (\$153k) Medicaid Match (\$51k) and utilities (\$31k). Negative variances include purchased services \$1.2M, contracted physician expense \$3.3M and sponsored programs \$42k.

Net Margin

	Actual	Budget	Variance	Prior Year	Prior Year Variance
General Fund	\$ 31,993,425	\$ 21,115,036	\$ 10,878,389	\$ 40,122,291	\$ (8,128,866)
Healey Center	(3,074,173)	(3,327,631)	253,458	(2,091,757)	(982,417)
Lakeside Medical Center	(21,364,348)	(17,068,121)	(4,296,228)	(12,396,887)	(8,967,461)
Healthy Palm Beaches	49,207	(41,700)	90,907	(5,101)	54,308
Primary Care Clinics	(2,250,728)	(6,873,837)	4,623,109	(2,662,193)	411,465

Volume Analysis

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

- New Trauma patients YTD of 4,204 exceeded budget of 4,147 by 57 or 1.4% and prior year of 4,141 by 63 or 1.5%.
- Aeromedical transports YTD of 655 exceeded budget of 623 by 32 or 5.1% and prior year of 608 by 47 or 7.7%.
- Managed Care District Cares visits to medical clinics YTD of 31,432 exceeded prior year of 31,363 by 69 or 0.2%.
- Managed Care Uninsured visits to medical clinics YTD of 28,346 exceeded prior year of 25,258 by 3,088 or 12.2%.
- Managed Care District Cares dental visits YTD of 7,932 were under prior year of 9,983 by 2,051 or 20.5%.
- Managed Care Uninsured dental visits YTD of 13,705 exceeded prior year of 13,197 by 508 or 3.8%.
- Managed Care current year membership in District Cares of 9,613 is below prior year of 10,110 by 497 or 4.9%.
- Total prescriptions filled at in-house pharmacies YTD of 281,042 exceeded prior year of 265,709 by 15,333 or 5.8%.
- Retail pharmacy prescriptions YTD of 2,472 were below prior year of 33,340 by 30,868 or 92.6%.
- District Cares member are now required to utilize in-house pharmacy. As a result, average cost per script for YTD September was \$4.04, compared to \$7.52 in 2017 and \$12.41 in 2016.

Healey Center

- Census at the Healey Center remains strong at 119 in September, compared to budget of 118 and prior year of 119.
- Census YTD of 119 remains the same as prior year of 119 and is ahead of budget 118.
- Admissions YTD were 126 compared to prior year of 148 by 22 or 14.9%
- Resident patient days of 43,515 exceeded prior year of 43,290 by 225 or 0.5%.

Lakeside Medical Center

- Adjusted patient days YTD of 17,565 exceeded budget of 17,134 by 431 or 2.5% and below prior year of 18,031 by 466 or 2.6%.
- Adjusted admissions YTD of 5,632 exceeded budget of 4,664 by 967 or 20.7% and exceeded prior year to date of 4,924 by 708 or 14.4%.
- Average length of stay (excluding newborns) for the hospital YTD was 3.83 below from budget of 4.58 by 16.3% and below from prior year of 4.60 by 16.7%.
- Medicare case mix index increased over prior year from 1.2761 to 1.3455. Overall case mix index was 1.0650; below compared to prior year of 1.1406.
- Emergency room admissions YTD of 1,460 exceeded budget of 1,153 by 307 or 26.61% and above from prior year of 1,107 by 353 or 31.9%.
- Emergency room visits YTD of 23,210 were under budget of 25,740 by 2,530 or 9.8% and below prior year of 24,693 by 1,483 or 6.0%.
- Outpatient visits YTD of 7,913 were under budget of 8,934 by 1,021 or 11.4% and below prior year of 9,049 by 1,136 or 12.6%.

Primary Care Clinics

- Total medical clinic visits YTD in all adult and pediatric clinics of 101,579 were below budget of 111,073 by 9,494 or 8.5% but are over prior year of 86,878 by 14,701 or 16.9%.
- Total dental visits YTD of 30,411 were below budget of 37,469 by 7,058 or 18.8% and below prior year of 33,445 by 3,034 or 9.1%.
- Suboxone clinic visits YTD of 3,763 were below budget of 15,392 by 11,629 or 75.6% due to unanticipated changes to the MAT strategy. All other medical clinics combined (net of Suboxone) were above budgeted volume by 2,135 visits.
- Mobile van visits YTD of 416 were below budget of 2,070 by 1,654 or 79.9%.

Revenue Analysis

General Fund

- Total revenue in the General fund YTD of \$143.4M was above budget of \$142.4M by \$1.0M or 0.7% and below prior year of \$154.3M by \$11.0M or 7.1%. The most significant revenue variance existed in the Unrealized Gain/ (Loss) on investments. Activity in these funds netted an unrealized loss of \$906k. This loss represents the difference between the book value and the market value of investments as of the end of the month and would be realized if investments were sold prior to maturity. Where possible Public Trust is re-investing matured bonds to obtain additional yield. Interest earnings YTD of \$2.6M exceed budget of \$1.4M by \$1.2M or 84.5% and exceeded prior year of \$2.0M by \$574k or 29.0%. Other revenue was favorable by \$569k the Bethesda settlement (\$115k), subrogation liens (\$290k) and miscellaneous revenue (\$112k) earned.
- Aeromed net patient revenue YTD of \$2.82M exceeded budget of \$2.77M by \$52k or 1.9% due to increased volume. Pharmacy grants (Ryan White) YTD of \$105k were above budget of \$99k by \$6k or 5.7% and exceeded prior year of \$99k by \$6k or 5.8%.

Healey Center

- Gross revenue YTD of \$13.1M was below budget of \$14.6M by \$1.5M or 10.5% and below prior year of \$13.2M by \$90k or 0.7%.
- Net patient revenue YTD of \$8.4M was below budget of \$9.7M by \$1.3M or 13.5% and below prior year of \$8.7M by \$337K or 3.9%. Charity care YTD exceeded budget by \$744k.

Lakeside Medical Center

- Lakeside Medical Center YTD gross patient revenue of \$130.5M was above budget of \$126.4M by \$4.1M or 3.2% and below prior year of \$130.9M by \$423k or 0.3% due to higher adjusted patient days and outpatient gross revenue over budget.
- Net YTD patient revenue of \$26.9M was under budget of \$28.9M by \$2.1M or 7.2% and below prior year of \$29.8M by \$3.0M or 10.0%. Net patient revenue continues to be negatively impacted by increases in charity care of \$2.7M actual vs \$2.0M budget YTD and by increases in Bad Debt of \$14.2M actual vs \$13.4M budget YTD.

Primary Care Clinics

- Clinic net patient revenue YTD of \$15.3M was above budget of \$13.7M by \$1.6M or 11.4% and above prior year of \$12.3M by \$3.0M or 24.4%. Clinics received an unbudgeted LIP payment of \$2.2M. Other revenue exceeded budget by \$1.7M due to EHR incentives.
- Grant revenue YTD of \$7.3M was below budget of \$8.6M by \$1.3M or 15.5% and above prior year of \$6.7M by \$645k or 9.7%. 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.

Expenses Analysis

General Fund

- Total YTD operating expenses of \$121.2M in the General Fund were below budget of \$132.9M by \$11.7M or 8.8% and below prior year of \$122.1M by \$960k or 0.8%. Notable variances included medical services (\$3.8M), other expense (\$2.2M), drugs (\$2.0M), salaries and wages (\$1.5M), benefits (\$816k), repairs and maintenance (\$636k), insurance (\$524k), other supplies (\$413k), and lease and rental (\$261k). Reduced medical services resulted from reduced volume and changes to specialist network and reimbursement models. Increase in pharmaceutical cost was budgeted for the implementation of pharmacy billing to insured patients, this strategy is currently being implemented. Drug cost per script of \$4.04 is down compared to prior year of \$7.52 due to use of in-house pharmacy and 340b medications. IT has less than anticipated expense for software costs and licenses due to delay in projects. Reduced rent coupled with rent abatement incentives at the new home office location are the primary reasons for the favorable variance in lease and rental expense. The favorable variance in other expense is primarily due to the rebranding implementation delay in communications and less than anticipated spending in tax collector fees. Favorable insurance variance is a result of reduced captive and malpractice insurance expenses.

Healey Center

- Operating expenses YTD of \$17.9M at the Healey Center were below budget of \$18.6M by \$703k or 3.8% and above prior year of \$17.5M by \$377k or 2.2%. Most of this positive variance related to salaries and benefits resulting from a higher than budgeted vacancy rate.

Lakeside Medical Center

- Lakeside YTD operating expenses of \$41.8M were above budget of \$38.6M by \$3.2M or 8.3% and above prior year of \$37.7M by \$4.1M or 10.9%. A negative variance of \$3.3M occurred in contracted physician expense due to use of locum tenens physicians for Surgical Services, Emergency and Anesthesia. YTD purchased services of \$3.5M exceeded budget of \$3.0M by \$531k due mostly to increased security costs.

Primary Care Clinics

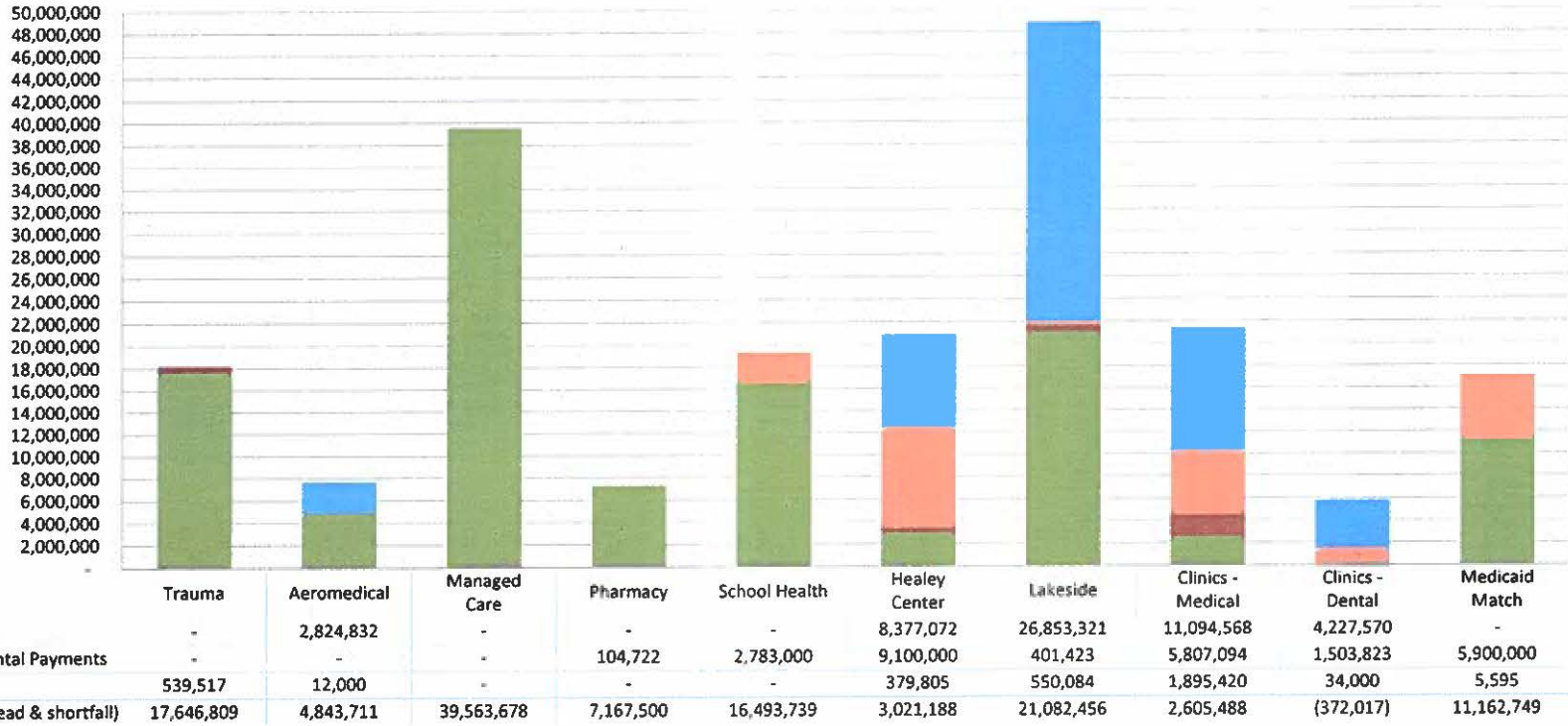
- Clinic operating expenses YTD of \$23.2M were under budget of \$25.0M by \$1.8M or 7.4% and above prior year of \$20.0M by \$3.2M or 16.3%. Most of this positive variance related to salaries (\$1.0M), benefits (\$246k), repair and maintenance (\$675k) drugs (\$137k) and medical supplies are mainly due to unimplemented strategies in West Boca Dental, Lake Worth Dental and Lantana (Suboxone). Drugs are under budget due to use of the District in house pharmacy and 340B medications. Purchased services exceeded the budget by \$306k due to the Athena clinic EHR implementation.

Capital Replacement

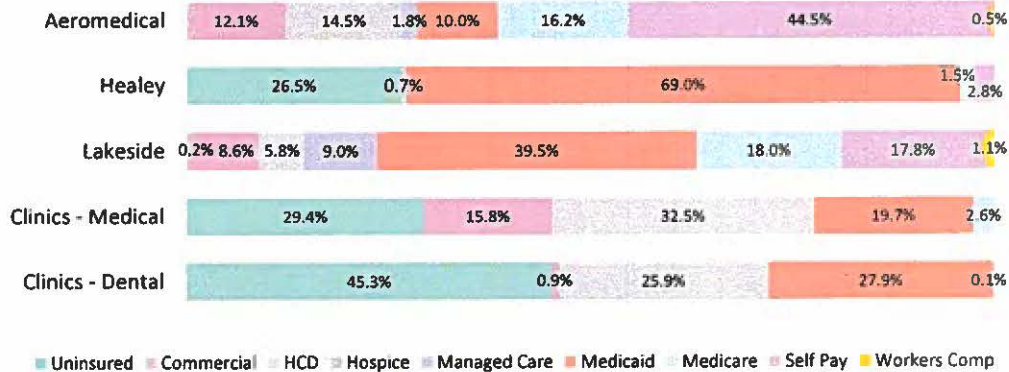
- Capital replacement operating expenses YTD of \$2.6M were below budget of \$5.9M by \$3.3M or 55.7% and below prior year of \$2.7M by \$114k or 4.2%.

Program Dashboard - YTD September 2018

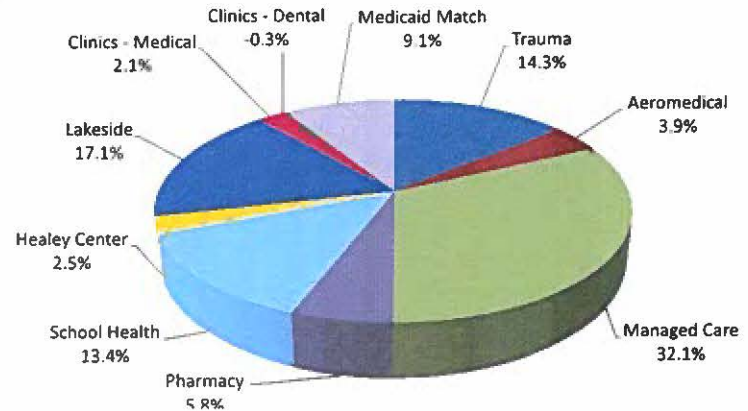
YTD Revenue and District Support by Program



YTD Payor Mix by Volume

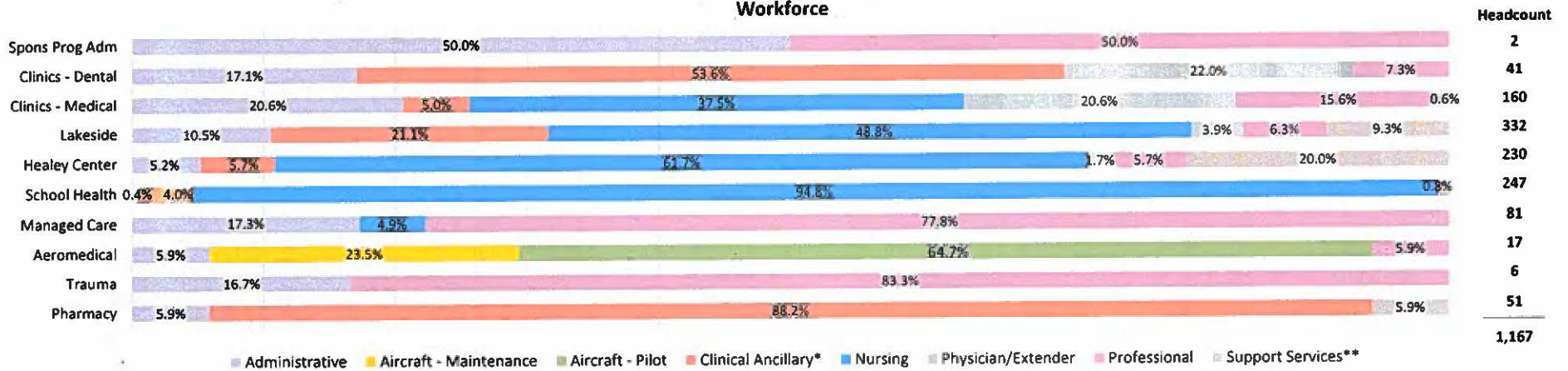


District Support (overhead and shortfall)



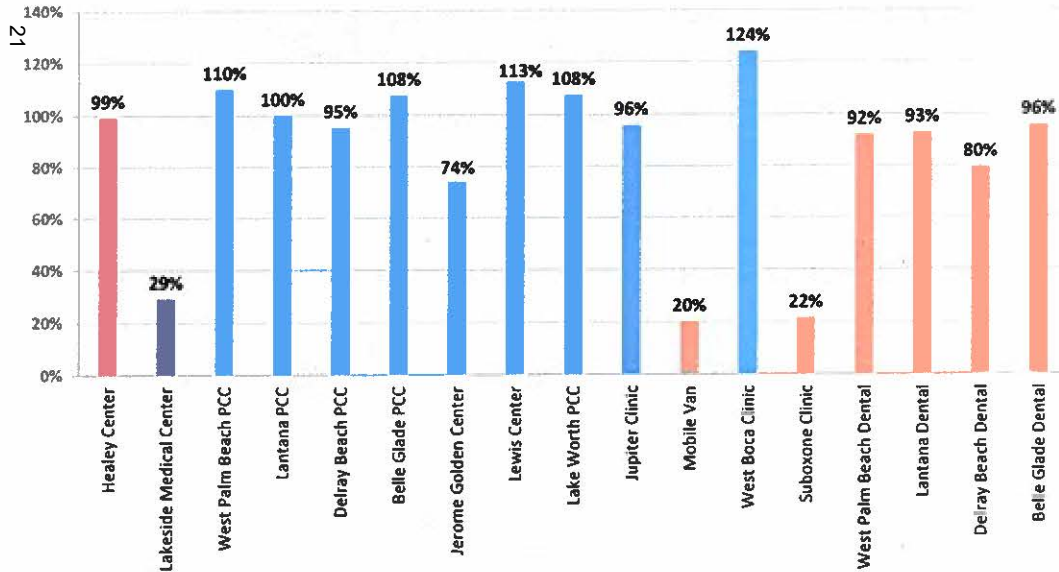
Program Dashboard - YTD September 2018

Workforce



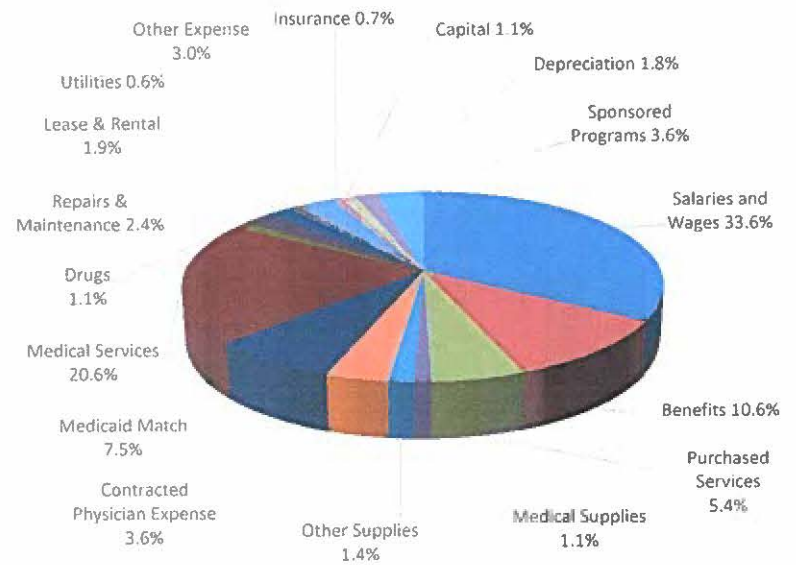
* Clinical Ancillary is comprised of employees in pharmacy, lab, radiology, ultrasound, respiratory, physical therapy, social services, activities, and dental hygienists/assistants
 ** Support Services is comprised of employees in housekeeping, dietary, laundry, purchasing, and warehouse/delivery

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 TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
Revenues:															
\$ 11,340,506	\$ 11,072,500	\$ 268,006	2.4%	\$ 12,189,983	\$ (849,477)	(7.0%)	Ad Valorem Taxes	\$ 133,198,531	\$ 132,970,000	\$ 228,531	0.2%	\$ 143,760,270	\$ (10,561,740)	(7.3%)	
			0.0%			0.0%	Medicaid Revenue and Premiums				0.0%			0.0%	
3,998,677	4,447,883	(449,206)	(10.1%)	5,343,095	(1,344,418)	(25.2%)	Patient Revenue, Net	53,377,364	55,517,772	(2,140,408)	(3.9%)	53,455,183	(77,819)	(0.1%)	
1,481,917	1,481,917	0	0.0%	1,481,917	-	0.0%	Intergovernmental Revenue	17,783,000	17,783,000	0	0.0%	17,783,000	0	0.0%	
322,042	820,585	(498,543)	(60.8%)	631,706	(309,664)	(49.0%)	Grants	7,817,063	9,507,382	(1,690,319)	(17.8%)	7,182,082	634,981	8.8%	
135,358	124,175	11,183	9.0%	143,281	(7,923)	(5.5%)	Interest Earnings	2,905,469	1,490,100	1,415,369	95.0%	2,174,510	730,960	33.6%	
(57,051)	-	(57,051)	0.0%	(195,387)	138,336	(70.8%)	Unrealized Gain/(Loss)-Investments	(905,865)	-	(905,865)	0.0%	(837,796)	(68,069)	8.1%	
974,084	161,748	812,335	502.2%	2,024,510	(1,050,426)	(51.9%)	Other Revenue	9,651,645	2,472,935	3,178,710	128.5%	7,050,272	(1,398,627)	(19.8%)	
\$ 18,195,533	\$ 18,108,808	\$ 86,725	0.5%	\$ 21,619,105	\$ (3,423,573)	(15.8%)	Total Revenues	\$ 219,827,206	\$ 219,741,189	\$ 86,018	0.0%	\$ 230,567,520	\$ (10,740,314)	(4.7%)	
Expenditures:															
6,213,353	6,476,420	263,067	4.1%	6,566,064	352,711	5.4%	Salaries and Wages	76,402,350	78,921,539	2,519,189	3.2%	71,322,904	(5,079,446)	(7.1%)	
1,974,101	2,152,704	178,603	8.3%	2,029,447	55,346	2.7%	Benefits	24,151,330	25,537,456	1,386,126	5.4%	23,358,843	(792,487)	(3.4%)	
1,391,679	911,985	(479,694)	(52.6%)	1,220,738	(170,941)	(14.0%)	Purchased Services	12,269,684	11,115,909	(1,153,776)	(10.4%)	10,218,829	(2,050,855)	(20.1%)	
281,640	196,915	(84,725)	(43.0%)	202,678	(78,962)	(39.0%)	Medical Supplies	2,225,323	2,378,551	153,228	6.4%	1,789,265	(436,058)	(24.4%)	
452,341	312,623	(139,719)	(44.7%)	774,051	321,709	41.6%	Other Supplies	3,263,168	3,794,979	531,811	14.0%	3,103,340	(159,827)	(5.2%)	
998,890	413,544	(585,347)	(141.5%)	446,081	(552,810)	(123.9%)	Contracted Physician Expense	8,283,872	4,962,528	(3,321,344)	(66.9%)	4,971,161	(3,312,711)	(66.6%)	
1,441,591	1,426,572	(15,019)	(1.1%)	1,415,952	(25,638)	(1.8%)	Medicaid Match	17,068,343	17,118,860	50,517	0.3%	16,962,660	(105,683)	(0.6%)	
3,323,311	4,220,065	896,754	21.2%	4,103,741	780,430	19.0%	Medical Services	46,819,444	50,641,315	3,821,871	7.5%	51,803,344	4,983,900	9.6%	
260,939	405,962	145,023	35.7%	279,162	18,223	6.5%	Drugs	2,592,312	4,951,492	2,359,180	47.6%	3,982,182	1,389,871	34.9%	
772,740	556,243	(216,497)	(38.9%)	664,387	(108,353)	(16.3%)	Repairs & Maintenance	5,377,303	6,631,303	1,254,000	18.9%	5,119,129	(258,174)	(5.0%)	
358,670	398,881	40,211	10.1%	421,556	62,886	14.9%	Lease & Rental	4,251,576	4,773,963	522,388	10.9%	4,250,159	(1,416)	(0.0%)	
203,310	125,488	(77,822)	(62.0%)	154,905	(48,405)	(31.2%)	Utilities	1,470,068	1,500,581	30,513	2.0%	1,614,886	144,817	9.0%	
662,722	483,952	(178,770)	(36.9%)	637,832	(24,890)	(3.9%)	Other Expense	6,892,709	9,395,301	2,502,592	26.6%	7,064,831	172,122	2.4%	
136,139	184,681	48,542	26.3%	141,206	5,067	3.6%	Insurance	1,668,060	2,211,852	543,792	24.6%	1,585,730	(82,329)	(5.2%)	
688,943	685,833	(3,110)	(0.5%)	456,672	(232,271)	(50.9%)	Sponsored Programs	8,271,599	8,230,000	(41,599)	(0.5%)	7,326,057	(945,542)	(12.9%)	
19,160,368	18,951,867	(208,502)	(1.1%)	19,514,472	354,104	1.8%	Total Operational Expenditures	221,007,142	232,165,628	11,158,487	4.8%	214,473,321	(6,533,821)	(3.0%)	
Net Performance before Depreciation & Overhead Allocations															
\$ (964,836)	\$ (843,059)	\$ (121,777)	14.4%	\$ 2,104,633	\$ (3,069,469)	(145.8%)	Overhead Allocations	\$ (1,179,935)	\$ (12,424,440)	\$ 11,244,504	(90.5%)	\$ 16,094,199	\$ (17,274,135)	(107.3%)	
352,134	386,950	34,816	9.0%	357,465	5,331	1.5%	Depreciation	4,346,442	4,643,398	296,956	6.4%	4,295,359	(51,083)	(1.2%)	
19,512,502	19,338,817	(173,686)	(0.9%)	19,871,937	359,435	1.8%	Total Expenses	225,353,584	236,809,026	11,455,442	4.8%	218,768,680	(6,584,904)	(3.0%)	
\$ (1,316,970)	\$ (1,230,009)	\$ (86,961)	7.1%	\$ 1,747,168	\$ (3,064,138)	(175.4%)	Net Margin	\$ (5,526,378)	\$ (17,067,838)	\$ 11,541,460	(67.6%)	\$ 11,798,840	\$ (17,325,218)	(146.8%)	
235,886	410,607	174,721	42.6%	794,558	558,672	70.3%	Capital	2,603,143	8,900,974	6,297,831	70.8%	2,844,524	241,381	8.5%	
\$ (1,552,856)	\$ (1,640,615)	\$ 87,760	(5.3%)	\$ 952,610	\$ (2,505,466)	(263.0%)	RESERVES ADDED (USED)	\$ (8,129,520)	\$ (25,968,811)	\$ 17,839,291	(68.7%)	\$ 8,954,316	\$ (17,083,836)	(190.8%)	

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Note: Excludes Interfund Transfers

Revenues and Expenses by Fund YTD

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

	General Fund	Healey Center	Lakeside Medical	Healthy Palm Beaches	Primary Care Clinics	Medicaid Match	Capital Funds	Total
Revenues:								
Ad Valorem Taxes	\$ 133,198,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,198,531
Premiums	-	-	-	-	-	-	-	-
Patient Revenue, Net	2,824,832	8,377,072	26,853,321	-	15,322,138	-	-	53,377,364
Intergovernmental Revenue	2,783,000	9,100,000	-	-	-	5,900,000	-	17,783,000
Grants	104,722	-	401,423	-	7,310,918	-	-	7,817,063
Interest Earnings	2,553,999	-	-	-	-	-	-	2,553,999
Unrealized Gain/(Loss)-Investments	(905,865)	-	-	-	-	-	-	(905,865)
Other Revenue	2,809,097	379,805	550,084	46,126	1,929,420	5,595	282,988	6,003,115
Total Revenues	\$ 143,368,316	\$ 17,856,877	\$ 27,804,828	\$ 46,126	\$ 24,562,477	\$ 5,905,595	\$ 282,988	\$ 219,827,206
Expenditures:								
Salaries and Wages	32,887,183	10,280,117	18,634,742	-	14,600,308	-	-	76,402,350
Benefits	11,271,858	3,868,807	5,043,973	-	3,966,692	-	-	24,151,330
Purchased Services	6,956,518	778,275	3,505,724	27,949	1,001,218	-	-	12,269,684
Medical Supplies	64,896	552,567	1,118,297	-	489,562	-	-	2,225,323
Other Supplies	1,086,574	943,531	1,014,232	-	218,830	-	-	3,263,168
Contracted Physician Expense	334,415	18,512	7,915,590	-	15,355	-	-	8,283,872
Medicaid Match	-	-	-	-	-	17,068,343	-	17,068,343
Medical Services	46,778,662	50,782	-	(10,000)	-	-	-	46,819,444
Drugs	960,353	340,467	764,197	-	527,296	-	-	2,592,312
Repairs & Maintenance	2,747,799	361,413	1,681,422	-	586,669	-	-	5,377,303
Lease & Rental	2,311,328	14,116	567,711	-	1,358,420	-	-	4,251,576
Utilities	102,460	420,991	872,778	-	73,840	-	-	1,470,068
Other Expense	5,952,988	169,883	503,840	(30,904)	296,902	-	-	6,892,709
Insurance	1,437,754	53,487	144,782	9,874	22,163	-	-	1,668,060
Sponsored Programs	8,271,599	-	-	-	-	-	-	8,271,599
Total Operational Expenditures	121,164,387	17,852,948	41,767,287	(3,081)	23,157,257	17,068,343	-	221,007,142
Net Performance before Depreciation & Overhead Allocations	\$ 22,203,929	\$ 3,929	\$ (13,962,460)	\$ 49,207	\$ 1,405,220	\$ (11,162,749)	\$ 282,988	\$ (1,179,935)
Budget	\$ 9,485,108	\$ 250,928	\$ (8,839,328)	\$ (41,700)	\$ (2,407,862)	\$ (11,216,760)	\$ 68,000	\$ (12,701,615)
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 32,194,163	\$ 704,650	\$ (5,396,533)	\$ (5,101)	\$ (235,466)	\$ (11,061,642)	\$ 155,839	\$ 16,355,909

Combined Governmental Funds Statement of Net Position

As of September 30, 2018

	General Fund September 2018	General Fund August 2018	Medicaid Match September 2018	Medicaid Match August 2018	Capital Projects September 2018	Capital Projects August 2018	Governmental Funds September 2018	Governmental Funds August 2018
Assets								
Cash and Cash Equivalents	\$ 6,943,387	\$ 1,277,481	\$ 609,042	\$ 609,042	\$ 23,412,089	\$ 23,457,879	\$ 30,964,518	\$ 25,344,402
Restricted Cash	-	-	-	-	-	-	-	-
Investments	135,540,540	150,221,155	-	-	-	-	135,540,540	150,221,155
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,516,541	1,827,580	-	-	-	-	1,516,541	1,827,580
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	4,541,703	4,154,991	-	-	-	-	4,541,703	4,154,991
Inventory	163,544	230,831	-	-	-	-	163,544	230,831
Other Current Assets	2,620,258	2,443,143	-	-	-	-	2,620,258	2,443,143
Total Assets	\$ 151,325,973	\$ 160,155,181	\$ 609,042	\$ 609,042	\$ 23,412,089	\$ 23,457,879	\$ 175,347,104	\$ 184,222,102
Liabilities								
Accounts Payable	4,568,017	3,443,341	-	-	163,957	-	4,731,974	3,443,341
Medical Benefits Payable	3,458,500	3,769,685	-	-	-	-	3,458,500	3,769,685
Due To Other Funds	-	-	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	2,087,250	13,659,673	-	-	-	-	2,087,250	13,659,673
Other Current Liabilities	5,041,974	5,360,264	-	-	-	-	5,041,974	5,360,264
Noncurrent Liabilities	428,759	449,769	-	-	-	-	428,759	449,769
Total Liabilities	15,584,501	26,682,732	-	-	163,957	-	15,748,457	26,682,732
Fund Balances								
Nonspendable	2,734,140	2,877,739	-	-	-	-	2,734,140	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	96,076,145	95,932,546	117,376	117,376	438,532	438,532	96,632,052	96,488,453
Beginning Fund Balance	135,510,285	135,510,285	609,042	609,042	25,568,287	25,568,287	161,687,613	161,687,613
Revenue Over/(Under) Expenditures	231,187	(2,037,835)	-	-	(2,320,154)	(2,110,408)	(2,088,967)	(4,148,243)
Ending Fund Balance	135,741,472	133,472,449	609,042	609,042	23,248,132	23,457,879	159,598,647	157,539,370
Total Liabilities and Fund Balances	\$ 151,325,973	\$ 160,155,181	\$ 609,042	\$ 609,042	\$ 23,412,089	\$ 23,457,879	\$ 175,347,104	\$ 184,222,102

Combined Business-Type Funds Statement of Net Position

As of September 30, 2018

	Healey Center September 2018	Healey Center August 2018	Healthy Palm Beaches September 2018	Healthy Palm Beaches August 2018	Lakeside Medical Center September 2018	Lakeside Medical Center August 2018	Primary Care Clinics September 2018	Primary Care Clinics August 2018	Business-Type Funds September 2018	Business- Type Funds August 2018
Assets										
Cash and Cash Equivalents	\$ 2,455,011	\$ 2,672,905	\$ 1,422,193	\$ 1,417,868	\$ 5,841,097	\$ 7,542,284	\$ 764,351	\$ 1,454,249	\$ 10,482,654	\$ 13,087,306
Restricted Cash	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Accounts Receivable, net	724,344	732,681	-	-	3,151,488	2,283,759	841,891	1,329,873	4,717,723	4,346,313
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	390,850	297,007	2,057,948	1,676,060	2,448,798	1,973,067
Inventory	-	-	-	-	785,770	799,432	-	-	785,770	799,432
Other Current Assets	56,699	74,196	39,307	39,134	390,092	346,746	244,047	312,219	730,144	772,295
Net Investment in Capital Assets	18,045,950	17,777,475	-	-	38,917,811	39,049,093	663,074	755,881	57,626,835	57,582,449
Total Assets	\$ 21,290,858	\$ 21,266,112	\$ 2,961,500	\$ 2,957,002	\$ 49,477,109	\$ 50,318,321	\$ 4,571,311	\$ 5,528,282	\$ 78,300,778	\$ 80,069,717
Deferred Outflows of Resources										
Deferred Outflows Related to Pensions	\$ 114,863	\$ 114,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,863	\$ 114,863
Liabilities										
Accounts Payable	276,072	159,062	264	-	2,169,720	1,499,910	320,744	170,790	2,766,800	1,829,763
Medical Benefits Payable	-	-	-	10,000	-	-	-	-	-	10,000
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	28,213	28,821	-	-	2,317,805	2,317,805	-	-	2,346,019	2,346,627
Deferred Revenue	-	-	-	-	9,825	9,825	98,769	-	108,593	9,825
Other Current Liabilities	608,804	547,022	3,471	3,471	1,636,220	1,539,234	879,309	861,824	3,127,804	2,951,551
Noncurrent Liabilities	1,160,694	1,160,694	-	-	1,917,955	1,917,955	728,163	729,254	3,806,813	3,807,904
Total Liabilities	\$ 2,073,784	\$ 1,895,601	\$ 3,735	\$ 13,471	\$ 8,051,526	\$ 7,284,729	\$ 2,026,985	\$ 1,761,869	\$ 12,156,030	\$ 10,955,669
Deferred Inflows of Resources										
Deferred Inflows Related to Pensions	\$ 113,432	\$ 113,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,432	\$ 113,432
Net Position										
Net Investment in Capital Assets	18,045,950	17,777,475	-	-	38,917,811	39,049,093	663,074	755,881	57,626,835	57,582,449
Restricted	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Unrestricted	1,163,701	1,585,613	1,457,765	1,443,531	2,507,772	3,984,498	1,881,252	3,010,532	7,010,490	10,024,174
Total Net Position	19,218,505	19,371,942	2,957,765	2,943,531	41,425,583	43,033,591	2,544,326	3,766,414	66,146,180	69,115,479
Total Net Position	\$ 21,405,721	\$ 21,380,975	\$ 2,961,500	\$ 2,957,002	\$ 49,477,109	\$ 50,318,321	\$ 4,571,311	\$ 5,528,282	\$ 78,415,641	\$ 80,184,580



SUPPLEMENTAL INFORMATION

GENERAL FUND

General Fund Revenue & Expenditures

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 11,340,506	\$ 11,072,500	\$ 268,006	2.4%	\$ 12,189,983	\$ (849,477)	(7.0%)	Ad Valorem Taxes	\$ 133,198,531	\$ 132,970,000	\$ 228,531	0.2%	\$ 143,760,270	\$ (10,561,740)	(7.3%)	
-	-	-	0.0%	-	-	0.0%	Premiums	-	-	-	0.0%	-	-	0.0%	
33,163	262,307	(229,144)	(87.4%)	368,777	(335,614)	(91.0%)	Patient Revenue, Net	2,824,832	2,877,937	(53,105)	(1.8%)	2,598,226	226,607	8.7%	
231,917	231,917	0	0.0%	231,917	-	0.0%	Intergovernmental Revenue	2,783,000	2,783,000	0	0.0%	2,783,000	0	0.0%	
4,790	8,258	(3,468)	(42.0%)	5,916	(1,126)	(19.0%)	Grants	104,722	99,100	5,622	5.7%	98,965	5,757	5.8%	
98,726	115,358	(16,632)	(14.4%)	133,754	(35,027)	(26.2%)	Interest Earnings	2,553,999	1,384,300	1,169,699	84.5%	1,979,836	574,163	29.0%	
(57,051)	-	(57,051)	0.0%	(195,387)	138,336	(70.8%)	Unrealized Gain/(Loss)-Investments	(905,865)	-	(905,865)	0.0%	(837,796)	(68,069)	8.1%	
477,538	142,267	335,272	235.7%	567,908	(90,370)	(15.9%)	Other Revenue	2,809,097	2,239,155	569,942	25.5%	3,936,366	(1,127,269)	(28.6%)	
\$ 12,129,590	\$ 11,832,607	\$ 296,983	2.5%	\$ 13,302,868	\$ (1,173,277)	(8.8%)	Total Revenues	\$ 143,368,316	\$ 142,353,492	\$ 1,014,824	0.7%	\$ 154,318,867	\$ (10,950,551)	(7.1%)	
Expenditures:															
2,734,303	2,858,181	123,878	4.3%	2,832,067	97,765	3.5%	Salaries and Wages	32,887,183	34,381,976	1,494,793	4.3%	31,033,229	(1,853,954)	(6.0%)	
931,001	1,034,203	103,201	10.0%	953,112	22,111	2.3%	Benefits	11,271,858	12,087,615	815,757	6.7%	11,024,100	(247,758)	(2.2%)	
769,733	529,385	(240,349)	(45.4%)	647,244	(122,489)	(18.9%)	Purchased Services	6,956,518	6,545,158	(411,360)	(6.3%)	5,516,668	(1,439,850)	(26.1%)	
28,316	6,681	(21,635)	(323.8%)	42,325	14,009	33.1%	Medical Supplies	64,896	110,350	45,454	41.2%	90,573	25,677	28.3%	
90,073	125,887	35,815	28.4%	303,794	213,722	70.4%	Other Supplies	1,086,574	1,499,839	413,265	27.6%	880,896	(205,678)	(23.3%)	
39,583	29,167	(10,417)	(35.7%)	29,167	(10,417)	(35.7%)	Contracted Physician Expense	334,415	350,000	15,585	4.5%	347,696	13,281	3.8%	
3,327,758	4,216,788	889,030	21.1%	4,100,095	772,336	18.8%	Medical Services	46,778,662	50,601,460	3,822,798	7.6%	51,756,000	4,977,338	9.6%	
128,373	244,165	115,792	47.4%	78,478	(49,895)	(63.6%)	Drugs	960,353	2,929,980	1,969,627	67.2%	2,126,844	1,166,492	54.8%	
322,591	282,274	(40,317)	(14.3%)	427,895	105,303	24.6%	Repairs & Maintenance	2,747,799	3,383,889	636,090	18.8%	2,877,495	129,696	4.5%	
234,409	214,365	(20,044)	(9.4%)	174,281	(60,128)	(34.5%)	Lease & Rental	2,311,328	2,572,382	261,054	10.1%	2,164,570	(146,758)	(6.8%)	
11,409	6,471	(4,938)	(76.3%)	2,388	(9,020)	(377.7%)	Utilities	102,460	77,650	(24,810)	(32.0%)	69,384	(33,076)	(47.7%)	
416,305	409,256	(7,049)	(1.7%)	88,837	(327,468)	(368.6%)	Other Expense	5,952,988	8,136,276	2,183,288	26.8%	5,569,328	(383,661)	(6.9%)	
115,358	163,484	48,126	29.4%	121,483	6,125	5.0%	Insurance	1,437,754	1,961,810	524,056	26.7%	1,341,864	(95,890)	(7.1%)	
688,943	685,833	(3,110)	(0.5%)	456,672	(232,271)	(50.9%)	Sponsored Programs	8,271,599	8,230,000	(41,599)	(0.5%)	7,326,057	(945,542)	(12.9%)	
9,838,155	10,806,141	967,985	9.0%	10,257,839	419,684	4.1%	Total Operational Expenditures	121,164,387	132,868,384	11,703,997	8.8%	122,124,704	960,317	0.8%	
Net Performance before Overhead															
2,291,435	1,026,466	1,264,969	123.2%	3,045,029	(753,594)	(24.7%)	Allocations	22,203,929	9,485,108	12,718,821	134.1%	32,194,163	(9,990,234)	(31.0%)	
(926,966)	(969,161)	42,195	(4.4%)	(837,605)	89,361	(10.7%)	Overhead Allocations	(9,789,496)	(11,629,928)	1,840,432	(15.8%)	(7,928,128)	1,861,368	(23.5%)	
8,911,189	9,836,980	925,790	9.4%	9,420,234	509,045	5.4%	Total Expenses	111,374,891	121,238,456	9,863,565	8.1%	114,196,576	2,821,685	2.5%	
\$ 3,218,401	\$ 1,995,628	\$ 1,222,773	61.3%	\$ 3,882,633	\$ (664,232)	(17.1%)	Net Margin	\$ 31,993,425	\$ 21,115,036	\$ 10,878,389	51.5%	\$ 40,122,291	\$ (8,128,866)	(20.3%)	
-	-	-	0.0%	226,624	226,624	100.0%	Capital	-	-	-	0.0%	344,343	344,343	100.0%	
\$ (949,378)	\$ (3,432,647)	\$ 2,483,268	(72.3%)	\$ (21,991,618)	\$ 21,042,240	(95.7%)	General Fund Support/Transfer In(Out)	\$ (31,762,238)	\$ (41,191,760)	\$ 9,429,522	(22.9%)	\$ (34,129,018)	\$ 2,366,780	(6.9%)	

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Trauma Statement of Revenues and Expenditures

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 27,492	\$ 20,833	\$ 6,658	32.0%	\$ -	\$ 27,492	0.0%	Other Revenue	\$ 539,517	\$ 250,000	\$ 289,517	115.8%	\$ -	\$ 539,517	0.0%	
27,492	20,833	6,658	32.0%	-	27,492	0.0%	Total Revenue	539,517	250,000	289,517	115.8%	-	539,517	0.0%	
<i>Direct Operational Expenses:</i>															
40,350	39,191	(1,159)	(3.0%)	40,852	502	1.2%	Salaries and Wages	487,131	509,483	22,353	4.4%	537,826	50,696	9.4%	
12,106	11,677	(429)	(3.7%)	13,014	907	7.0%	Benefits	154,527	146,696	(7,832)	(5.3%)	156,741	2,213	1.4%	
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%	
1,326,255	1,402,500	76,245	5.4%	1,568,417	242,162	15.4%	Medical Services	15,989,726	16,830,000	840,274	5.0%	19,202,532	3,212,806	16.7%	
200	63	(137)	(220.0%)	171	(29)	(17.0%)	Other Supplies	459	750	291	38.8%	507	47	9.3%	
39,583	29,167	(10,417)	(35.7%)	29,167	(10,417)	(35.7%)	Contracted Physician Expense	334,415	350,000	15,585	4.5%	347,696	13,281	3.8%	
792	792	(0)	(0.0%)	708	(83)	(11.8%)	Repairs & Maintenance	8,917	9,500	583	6.1%	8,500	(417)	(4.9%)	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
1,006	1,893	887	46.9%	540	(466)	(86.2%)	Other Expense	7,557	22,720	15,163	66.7%	1,856	(5,701)	(307.1%)	
76,419	100,925	24,506	24.3%	85,375	8,956	10.5%	Insurance	1,026,788	1,211,100	184,312	15.2%	980,138	(46,651)	(4.8%)	
1,496,711	1,586,207	89,496	5.6%	1,738,244	241,533	13.9%	Total Operational Expenses	18,009,520	19,080,249	1,070,729	5.6%	21,235,795	3,226,275	15.2%	
Net Performance before Overhead															
(1,469,219)	(1,565,374)	96,155	(6.1%)	(1,738,244)	269,025	(15.5%)	Allocations	(17,470,004)	(18,830,249)	1,360,245	(7.8%)	(21,235,795)	3,765,792	(17.7%)	
<i>Overhead Allocations:</i>															
270	339	70	20.5%	610	340	55.7%	Risk Mgt	3,307	4,073	766	18.8%	3,546	239	6.7%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
152	144	(8)	(5.9%)	99	(53)	(52.8%)	Internal Audit	1,116	1,722	607	35.2%	2,427	1,311	54.0%	
6,475	12,606	6,131	48.6%	3,817	(2,658)	(69.6%)	Palm Springs Facility	107,052	151,276	44,224	29.2%	44,857	(62,195)	(138.7%)	
607	699	92	13.1%	843	235	27.9%	Administration	7,993	8,390	396	4.7%	10,504	2,511	23.9%	
625	762	138	18.1%	627	3	0.4%	Human Resources	8,293	9,150	857	9.4%	9,563	1,270	13.3%	
676	354	(322)	(90.8%)	572	(104)	(18.2%)	Legal	3,913	4,253	339	8.0%	4,603	689	15.0%	
(40)	164	205	124.6%	(209)	(169)	80.6%	Records	1,973	1,973	-	0.0%	1,211	(763)	(63.0%)	
119	229	110	48.1%	355	237	66.7%	Compliance	1,949	2,742	793	28.9%	2,300	351	15.3%	
32	40	8	19.5%	-	(32)	0.0%	Planning/Research	408	483	74	15.4%	-	(408)	0.0%	
780	767	(13)	(1.8%)	948	168	17.7%	Finance	9,117	9,204	87	0.9%	10,514	1,397	13.3%	
302	514	212	41.2%	211	(91)	(43.4%)	Public Relations	2,616	6,167	3,551	57.6%	3,372	755	22.4%	
3,379	2,494	(884)	(35.5%)	4,726	1,347	28.5%	Information Technology	27,833	29,930	2,097	7.0%	34,807	6,973	20.0%	
-	96	96	100.0%	133	133	100.0%	Budget & Decision Support	262	1,152	891	77.3%	1,794	1,532	85.4%	
(97)	81	178	220.4%	-	97	0.0%	Corporate Quality	971	971	-	0.0%	-	(971)	0.0%	
13,279	19,290	6,011	31.2%	12,733	(547)	(4.3%)	Total Overhead Allocations	176,805	231,487	54,682	23.6%	129,497	(47,308)	(36.5%)	
1,509,990	1,605,497	95,507	5.9%	1,750,977	240,987	13.8%	Total Expenses	18,186,325	19,311,736	1,125,410	5.8%	21,365,292	3,178,967	14.9%	
\$ (1,482,498)	\$ (1,584,664)	\$ 102,166	(6.4%)	\$ (1,750,977)	\$ 268,478	(15.3%)	Net Margin	\$ (17,646,809)	\$ (19,061,736)	\$ 1,414,927	(7.4%)	\$ (21,365,292)	\$ 3,718,484	(17.4%)	

Aeromedical Statement of Revenues and Expenditures

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 896,684	\$ 1,133,131	\$ (236,447)	(20.9%)	\$ 980,423	\$ (83,739)	(8.5%)	Gross Patient Revenue	\$ 13,350,528	\$ 12,854,011	\$ 496,517	3.9%	12,236,178	\$ 1,114,350	9.1%	
775,471	543,116	(232,355)	(42.8%)	201,432	(574,039)	(285.0%)	Contractual Allowances	7,846,872	6,165,037	(1,681,835)	(27.3%)	5,486,828	(2,360,044)	(43.0%)	
447,168	231,035	(216,133)	(93.5%)	(63,643)	(510,811)	802.6%	Charity Care	2,271,020	2,620,812	349,792	13.3%	3,094,403	823,384	26.6%	
(359,119)	114,187	473,306	414.5%	473,857	832,976	175.8%	Bad Debt	407,804	1,295,311	887,507	68.5%	1,056,721	648,916	61.4%	
863,520	888,338	24,818	2.8%	611,645	(251,875)	(41.2%)	Total Contractuals and Bad Debt	10,525,696	10,081,160	(444,536)	(4.4%)	9,637,952	(887,743)	-9.2%	
33,163	244,793	(211,629)	(86.5%)	368,777	(335,614)	(91.0%)	Net Patient Revenue	2,824,832	2,772,851	51,981	1.9%	2,598,226	226,607	8.7%	
3.70%	21.60%			37.61%			Collection %	21.16%	21.57%			21.23%			
12,000		12,000	0.0%	16	11,984	73,791.6%	Other revenue	12,000		12,000	0.0%	1,155	10,845	938.8%	
45,163	244,793	(199,629)	(81.6%)	368,794	(323,630)	(87.8%)	Total Revenues	2,836,832	2,772,851	63,981	2.3%	2,599,381	237,451	9.1%	
<i>Direct Operational Expenses:</i>															
167,619	155,949	(11,670)	(7.5%)	166,671	(948)	(0.6%)	Salaries and Wages	1,898,389	2,003,714	105,325	5.3%	1,810,948	(87,440)	(4.8%)	
52,822	50,913	(1,909)	(3.8%)	52,366	(457)	(0.9%)	Benefits	649,287	642,336	(6,951)	(1.1%)	611,909	(37,378)	(6.1%)	
272,190	201,975	(70,215)	(34.8%)	216,814	(55,375)	(25.5%)	Purchased Services	2,965,467	2,616,240	(349,227)	(13.3%)	2,503,320	(462,147)	(18.5%)	
1,212	914	(298)	(32.6%)	693	(519)	(74.9%)	Medical Supplies	18,773	10,350	(8,423)	(81.4%)	16,264	(2,509)	(15.4%)	
15,096	15,209	113	0.7%	23,447	8,351	35.6%	Other Supplies	125,368	172,500	47,132	27.3%	122,628	(2,740)	(2.2%)	
66,688	67,287	600	0.9%	110,101	43,413	39.4%	Repairs & Maintenance	851,044	807,445	(43,599)	(5.4%)	869,753	18,709	2.2%	
5,027	4,938	(89)	(1.8%)	1,168	(3,859)	(330.5%)	Utilities	56,012	59,250	3,238	5.5%	54,235	(1,778)	(3.3%)	
5,090	5,100	10	0.2%	5,090	-	0.0%	Lease & Rental	61,082	61,200	118	0.2%	61,082	-	0.0%	
24,496	23,914	(582)	(2.4%)	21,486	(3,011)	(14.0%)	Other Expense	237,898	286,965	49,067	17.1%	242,882	4,984	2.1%	
7,221	10,911	3,689	33.8%	9,716	2,494	25.7%	Insurance	78,883	130,931	52,049	39.8%	117,906	39,024	33.1%	
617,461	537,109	(80,352)	(15.0%)	607,550	(9,911)	(1.6%)	Total Operational Expenses	6,942,201	6,790,931	(151,270)	(2.2%)	6,410,926	(531,276)	(8.3%)	
<i>Net Performance before Overhead</i>															
(572,298)	(292,316)	(279,981)	95.8%	(238,756)	(333,541)	139.7%	Allocations	(4,105,369)	(4,018,080)	(87,289)	2.2%	(3,811,545)	(293,824)	7.7%	
<i>Overhead Allocations:</i>															
2,656	3,345	689	20.6%	4,760	2,104	44.2%	Risk Mgt	32,571	40,141	7,570	18.9%	27,696	(4,874)	(17.6%)	
12,937	10,928	(2,009)	(18.4%)	13,068	131	1.0%	Rev Cycle	107,715	131,137	23,422	17.9%	118,231	10,516	8.9%	
1,498	1,414	(83)	(5.9%)	777	(721)	(92.8%)	Internal Audit	10,995	16,973	5,978	35.2%	18,952	7,957	42.0%	
5,986	6,889	903	13.1%	6,580	594	9.0%	Administration	78,764	82,671	3,907	4.7%	82,033	3,269	4.0%	
1,884	2,300	416	18.1%	1,612	(271)	(16.8%)	Human Resources	25,018	27,604	2,586	9.4%	24,591	(427)	(1.7%)	
6,662	3,492	(3,170)	(90.8%)	4,468	(2,195)	(49.1%)	Legal	38,562	41,906	3,344	8.0%	35,944	(2,618)	(7.3%)	
(399)	1,621	2,019	124.6%	(1,632)	(1,233)	75.6%	Records	19,446	19,446	-	0.0%	9,456	(9,990)	(105.6%)	
1,168	2,251	1,083	48.1%	1,608	2,776	57.9%	Compliance	19,205	27,017	7,812	28.9%	17,963	(1,242)	(6.9%)	
319	396	78	19.6%	-	(319)	0.0%	Planning/Research	4,024	4,756	731	15.4%	-	(4,024)	0.0%	
7,690	7,558	(132)	(1.7%)	7,407	(283)	(3.8%)	Finance	89,842	90,700	858	0.9%	82,110	(7,732)	(9.4%)	
2,976	5,064	2,088	41.2%	1,645	(1,331)	(80.9%)	Public Relations	25,782	60,771	34,989	57.6%	26,330	548	2.1%	
33,293	24,578	(8,715)	(35.5%)	36,906	3,613	9.8%	Information Technology	274,273	294,933	20,660	7.0%	271,824	(2,449)	(0.9%)	
-	946	946	100.0%	1,041	1,041	100.0%	Budget & Decision Support	2,578	11,354	8,776	77.3%	14,011	11,433	81.6%	
(959)	797	1,757	220.3%	-	959	0.0%	Corporate Quality	9,567	9,567	-	0.0%	-	(9,567)	0.0%	
75,711	71,581	(4,130)	(5.8%)	79,409	3,698	4.7%	Total Overhead Allocations	738,343	858,975	120,633	14.0%	729,141	(9,202)	(1.3%)	
693,172	608,691	(84,481)	(13.9%)	686,959	(6,213)	(0.9%)	Total Expenses	7,680,544	7,649,906	(30,638)	(0.4%)	7,140,067	(540,477)	(7.6%)	
\$ (648,009)	\$ (363,898)	\$ (284,111)	78.1%	\$ (318,165)	\$ (329,843)	103.7%	Net Margin	\$ (4,843,711)	\$ (4,877,055)	\$ 33,344	(0.7%)	\$ (4,540,686)	\$ (303,026)	6.7%	

Managed Care Statement of Revenues and Expenditures

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 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>															
350,725	350,647	(78)	(0.0%)	335,287	(15,438)	(4.6%)	Salaries and Wages	4,515,700	4,558,412	42,713	0.9%	4,546,334	30,635	0.7%	
128,787	139,691	10,903	7.8%	132,439	3,651	2.8%	Benefits	1,625,133	1,738,258	113,124	6.5%	1,666,751	41,618	2.5%	
16,847	23,305	6,458	27.7%	17,770	924	5.2%	Purchased Services	387,971	279,657	(108,314)	(38.7%)	206,892	(181,079)	(87.5%)	
2,001,503	2,814,288	812,785	28.9%	2,531,678	530,175	20.9%	Medical Services	30,788,936	33,771,460	2,982,524	8.8%	32,553,468	1,764,532	5.4%	
3,026	2,875	(151)	(5.3%)	14,120	11,094	78.6%	Other Supplies	25,513	34,500	8,987	26.0%	66,484	40,972	61.6%	
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%	
23,712	24,127	414	1.7%	4,428	(19,284)	(435.5%)	Repairs & Maintenance	283,405	289,520	6,115	2.1%	186,527	(96,879)	(51.9%)	
8,658	15,841	7,183	45.3%	14,813	6,155	41.5%	Lease & Rental	171,601	190,096	18,495	9.7%	177,756	6,155	3.5%	
752	783	31	4.0%	507	(245)	(48.3%)	Utilities	6,456	9,400	2,944	31.3%	7,235	778	10.8%	
13,301	37,106	23,805	64.2%	13,913	613	4.4%	Other Expense	97,233	445,275	348,042	78.2%	(69,967)	(167,200)	239.0%	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
2,547,311	3,408,663	861,352	25.3%	3,064,955	517,644	16.9%	Total Operational Expenses	37,901,948	41,316,578	3,414,630	8.3%	39,341,481	1,439,533	3.7%	
<i>Net Performance before Overhead</i>															
(2,547,311)	(3,408,663)	861,352	(25.3%)	(3,064,955)	517,644	(16.9%)	Allocations	(37,901,948)	(41,316,578)	3,414,630	(8.3%)	(39,341,481)	1,439,533	(3.7%)	
<i>Overhead Allocations:</i>															
2,953	3,716	763	20.5%	12,524	9,571	76.4%	Risk Mgt	36,209	44,598	8,390	18.8%	72,870	36,662	50.3%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
1,664	1,572	(93)	(5.9%)	2,044	380	18.6%	Internal Audit	12,217	18,858	6,642	35.2%	49,865	37,648	75.5%	
52,372	101,958	49,586	48.6%	53,782	1,410	2.6%	Palm Springs Facility	865,823	1,223,500	357,677	29.2%	631,999	(233,824)	(37.0%)	
6,651	7,654	1,003	13.1%	17,314	10,663	61.6%	Administration	87,511	91,852	4,341	4.7%	215,833	128,321	59.5%	
9,263	11,311	2,048	18.1%	12,989	3,726	28.7%	Human Resources	123,017	135,731	12,714	9.4%	198,091	75,074	37.9%	
7,402	3,880	(3,522)	(90.8%)	11,754	4,352	37.0%	Legal	42,846	46,560	3,713	8.0%	94,570	51,724	54.7%	
(443)	1,800	2,244	124.6%	(4,294)	(3,851)	89.7%	Records	21,605	21,605	-	0.0%	24,880	3,275	13.2%	
1,298	2,501	1,204	48.1%	7,303	6,005	82.2%	Compliance	21,338	30,017	8,679	28.9%	47,263	25,925	54.9%	
354	440	86	19.6%	-	(354)	0.0%	Planning/Research	4,471	5,284	812	15.4%	-	(4,471)	0.0%	
8,544	8,398	(147)	(1.7%)	19,489	10,944	56.2%	Finance	99,819	100,773	954	0.9%	216,036	116,217	53.8%	
3,307	5,627	2,320	41.2%	4,328	1,022	23.6%	Public Relations	28,645	67,520	38,875	57.6%	69,276	40,630	58.7%	
36,990	27,307	(9,683)	(35.5%)	97,103	60,112	61.9%	Information Technology	304,734	327,688	22,954	7.0%	715,187	410,453	57.4%	
-	1,051	1,051	100.0%	2,739	2,739	100.0%	Budget & Decision Support	2,865	12,615	9,751	77.3%	36,865	34,000	92.2%	
(1,066)	886	1,952	220.3%	-	1,066	0.0%	Corporate Quality	10,630	10,630	-	0.0%	(10,630)	0.0%		
129,290	178,103	48,812	27.4%	237,076	107,786	45.5%	Total Overhead Allocations	1,661,730	2,137,232	475,503	22.2%	2,372,733	711,003	30.0%	
2,676,601	3,586,765	910,164	25.4%	3,302,031	625,429	18.9%	Total Expenses	39,563,678	43,453,810	3,890,133	9.0%	41,714,214	2,150,536	5.2%	
\$ (2,676,601)	\$ (3,586,765)	\$ 910,164	(25.4%)	\$ (3,302,031)	\$ 625,429	(18.9%)	Net Margin	\$ (39,563,678)	\$ (43,453,810)	\$ 3,890,133	(9.0%)	\$ (41,714,214)	\$ 2,150,536	(5.2%)	

Pharmacy Services and Central Distribution Statement of Revenues and Expenditures

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ -	17,514	\$ (17,514)	(100.0%)	-	\$ -	0.0%	\$ -	105,086	\$ (105,086)	(100.0%)	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
4,790	8,258	(3,468)	(42.0%)	5,916	(1,126)	(19.0%)	104,722	99,100	5,622	5.7%	98,965	5,757	5.8%
4,790	25,773	(20,983)	(81.4%)	5,916	(1,126)	(19.0%)	104,722	204,186	(99,464)	(48.7%)	98,965	5,757	5.8%
<i>Direct Operational Expenses:</i>													
268,456	284,955	16,499	5.8%	263,504	(4,952)	(1.9%)	3,586,735	3,704,166	117,431	3.2%	2,975,690	(611,045)	(20.5%)
84,979	87,623	2,644	3.0%	83,505	(1,474)	(1.8%)	1,079,842	1,091,230	11,388	1.0%	975,632	(104,209)	(10.7%)
13,497	16,357	2,860	17.5%	6,534	(6,963)	(106.6%)	137,416	196,288	58,872	30.0%	95,634	(41,782)	(43.7%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
8,627	11,417	2,790	24.4%	36,920	28,292	76.6%	129,449	137,000	7,551	5.5%	129,970	521	0.4%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
128,373	244,165	115,792	47.4%	78,478	(49,895)	(63.6%)	960,353	2,929,980	1,969,627	67.2%	2,126,844	1,166,492	54.8%
24,742	39,492	14,751	37.4%	39,156	14,415	36.8%	329,484	473,905	144,421	30.5%	285,180	(44,304)	(15.5%)
23,109	15,549	(7,560)	(48.6%)	14,281	(8,828)	(61.8%)	160,376	186,590	26,214	14.0%	149,851	(10,525)	(7.0%)
767	750	(17)	(2.2%)	714	(53)	(7.4%)	8,390	9,000	610	6.8%	7,915	(476)	(6.0%)
1,538	3,433	1,895	55.2%	7,466	5,928	79.4%	17,544	41,200	23,656	57.4%	56,373	38,829	68.9%
1,761	1,304	(457)	(35.1%)	1,372	(389)	(28.3%)	18,553	15,647	(2,906)	(18.6%)	15,443	(3,110)	(20.1%)
555,849	705,045	149,197	21.2%	531,930	(23,919)	(4.5%)	6,428,141	8,785,005	2,356,864	26.8%	6,818,533	390,392	5.7%
Net Performance before Overhead													
(551,058)	(679,273)	128,214	(18.9%)	(526,014)	(25,045)	4.8%	(6,323,419)	(8,580,819)	2,257,400	(26.3%)	(6,713,811)	396,149	(5.9%)
<i>Overhead Allocations:</i>													
3,394	4,271	877	20.5%	-	(3,394)	0.0%	41,607	51,248	9,641	18.8%	-	(41,607)	0.0%
490	414	(76)	(18.4%)	-	(490)	0.0%	4,082	4,970	888	17.9%	-	(4,082)	0.0%
1,912	1,806	(106)	(5.9%)	-	(1,912)	0.0%	14,038	21,670	7,632	35.2%	-	(14,038)	0.0%
7,643	8,796	1,153	13.1%	-	(7,643)	0.0%	100,558	105,546	4,988	4.7%	-	(100,558)	0.0%
4,996	6,100	1,104	18.1%	-	(4,996)	0.0%	66,346	73,203	6,857	9.4%	-	(66,346)	0.0%
8,506	4,458	(4,048)	(90.8%)	-	(8,506)	0.0%	49,234	53,501	4,267	8.0%	-	(49,234)	0.0%
(509)	2,069	2,578	124.6%	-	509	0.0%	24,827	24,827	-	0.0%	-	(24,827)	0.0%
1,491	2,874	1,383	48.1%	-	(1,491)	0.0%	24,519	34,492	9,973	28.9%	-	(24,519)	0.0%
407	506	99	19.6%	-	(407)	0.0%	5,138	6,071	934	15.4%	-	(5,138)	0.0%
9,818	9,650	(168)	(1.7%)	-	(9,818)	0.0%	114,701	115,797	1,096	0.9%	-	(114,701)	0.0%
3,800	6,466	2,666	41.2%	-	(3,800)	0.0%	32,916	77,587	44,671	57.6%	-	(32,916)	0.0%
42,505	31,378	(11,127)	(35.5%)	-	(42,505)	0.0%	350,166	376,542	26,377	7.0%	-	(350,166)	0.0%
-	1,208	1,208	100.0%	-	-	0.0%	3,292	14,496	11,204	77.3%	-	(3,292)	0.0%
(1,225)	1,018	2,243	220.3%	-	1,225	0.0%	12,214	12,214	-	0.0%	-	(12,214)	0.0%
(15)	81	96	118.5%	-	15	0.0%	443	970	527	54.3%	-	(443)	0.0%
83,213	81,094	(2,118)	(2.6%)	-	(83,213)	0.0%	844,081	973,135	129,054	13.3%	-	(844,081)	0.0%
639,061	786,140	147,078	18.7%	531,930	(107,132)	(20.1%)	7,272,221	9,758,140	2,485,919	25.5%	6,818,533	(453,689)	(6.7%)
\$ (634,271)	\$ (760,367)	\$ 126,096	(16.6%)	\$ (526,014)	\$ (108,257)	20.6%	\$ (7,167,500)	\$ (9,553,954)	\$ 2,386,454	(25.0%)	\$ (6,719,568)	\$ (447,932)	6.7%

School Health Statement of Revenues and Expenditures

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 231,917	\$ 231,917	\$ 0	0.0%	\$ 231,917	\$ -	0.0%	Palm Beach County School District	\$ 2,783,000	\$ 2,783,000	\$ 0	0.0%	\$ 2,783,000	\$ 0	0.0%	
231,917	231,917	0	0.0%	231,917	-	0.0%	Total Revenue	2,783,000	2,783,000	0	0.0%	2,783,000	0	0.0%	
<i>Direct Operational Expenses:</i>															
1,068,132	1,188,738	120,606	10.1%	1,124,165	56,033	5.0%	Salaries and Wages	12,439,664	12,708,404	268,740	2.1%	11,914,108	(525,556)	(4.4%)	
393,797	452,751	58,953	13.0%	404,555	10,757	2.7%	Benefits	4,500,218	4,847,759	347,541	7.2%	4,443,795	(56,423)	(1.3%)	
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%	
27,104	5,768	(21,337)	(369.9%)	41,632	14,528	34.9%	Medical Supplies	46,124	100,000	53,876	53.9%	74,309	28,186	37.9%	
6,196	900	(5,296)	(588.2%)	332	(5,864)	(1,764.7%)	Other Supplies	13,064	10,000	(3,064)	(30.6%)	4,375	(8,689)	(198.6%)	
11,646	13,033	1,387	10.6%	6,625	(5,021)	(75.8%)	Repairs & Maintenance	135,525	153,000	17,475	11.4%	77,803	(57,722)	(74.2%)	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
499	1,171	672	57.4%	709	210	29.6%	Other Expense	23,126	39,250	16,124	41.1%	28,021	4,896	17.5%	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
1,507,375	1,662,361	154,986	9.3%	1,578,018	70,643	4.5%	Total Operational Expenses	17,157,720	17,858,414	700,694	3.9%	16,542,412	(615,308)	(3.7%)	
Net Performance before Overhead															
(1,275,458)	(1,430,444)	154,986	(10.8%)	(1,346,102)	70,643	(5.2%)	Allocations	(14,374,720)	(15,075,414)	700,694	(4.6%)	(13,759,412)	(615,308)	4.5%	
<i>Overhead Allocations:</i>															
6,990	8,797	1,806	20.5%	11,438	4,448	38.9%	Risk Mgt	85,701	105,559	19,858	18.8%	66,550	(19,152)	(28.8%)	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
3,939	3,720	(219)	(5.9%)	1,867	(2,072)	(111.0%)	Internal Audit	28,915	44,636	15,721	35.2%	45,539	16,624	36.5%	
12,216	23,783	11,567	48.6%	11,143	(1,074)	(9.6%)	Palm Springs Facility	201,963	285,395	83,432	29.2%	130,939	(71,024)	(54.2%)	
15,742	18,117	2,375	13.1%	15,812	70	0.4%	Administration	207,129	217,404	10,274	4.7%	197,111	(10,018)	(5.1%)	
24,428	29,828	5,399	18.1%	20,487	(3,941)	(19.2%)	Human Resources	324,405	357,934	33,529	9.4%	312,437	(11,968)	(3.8%)	
17,521	9,184	(8,337)	(90.8%)	10,735	(6,786)	(63.2%)	Legal	101,412	110,202	8,789	8.0%	86,367	(15,046)	(17.4%)	
(1,049)	4,261	5,311	124.6%	(3,922)	(2,873)	(73.2%)	Records	51,137	51,137	-	0.0%	22,722	(28,416)	(125.1%)	
3,072	5,921	2,849	48.1%	6,670	3,598	53.9%	Compliance	50,504	71,047	20,543	28.9%	43,163	(7,341)	(17.0%)	
838	1,042	204	19.6%	-	(838)	(0.0%)	Planning/Research	10,583	12,506	1,923	15.4%	-	(10,583)	0.0%	
20,223	19,876	(347)	(1.7%)	17,798	(2,425)	(13.6%)	Finance	236,260	238,518	2,258	0.9%	197,297	(38,963)	(19.7%)	
7,827	13,318	5,491	41.2%	3,953	(3,874)	(98.0%)	Public Relations	67,800	159,812	92,012	57.6%	63,267	(4,533)	(7.2%)	
87,552	64,633	(22,918)	(35.5%)	88,680	1,128	1.3%	Information Technology	721,269	775,599	54,330	7.0%	653,151	(68,118)	(10.4%)	
-	2,488	2,488	100.0%	2,502	2,502	100.0%	Budget & Decision Support	6,781	29,859	23,078	77.3%	33,667	26,886	79.9%	
(2,523)	2,097	4,619	220.3%	-	2,523	(0.0%)	Corporate Quality	25,159	25,159	-	0.0%	-	(25,159)	0.0%	
196,776	207,064	10,288	5.0%	187,162	(9,614)	(5.1%)	Total Overhead Allocations	2,119,019	2,484,767	365,747	14.7%	1,852,209	(266,810)	(14.4%)	
1,704,151	1,869,425	165,274	8.8%	1,765,180	61,030	3.5%	Total Expenses	19,276,739	20,343,180	1,066,441	5.2%	18,394,621	(882,118)	(4.8%)	
\$ (1,472,234)	\$ (1,637,508)	\$ 165,274	(10.1%)	\$ (1,533,264)	\$ 61,030	(4.0%)	Net Margin	\$ (16,493,739)	\$ (17,560,180)	\$ 1,066,441	(6.1%)	\$ (15,611,621)	\$ (882,118)	5.7%	

Sponsored Programs

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

		Current Month				Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
<i>Sponsored Programs:</i>													
561,903	500,000	(61,903)	(12.4%)	264,615	(297,288)	(112.3%)	6,561,739	6,000,000	(561,739)	(9.4%)	5,800,000	(761,739)	(13.1%)
124,540	183,333	58,793	32.1%	192,057	67,517	35.2%	1,679,860	2,200,000	520,140	23.6%	1,511,057	(168,803)	(11.2%)
2,500	2,500	-	0.0%	-	(2,500)	0.0%	30,000	30,000	-	0.0%	15,000	(15,000)	(100.0%)
688,943	685,833	(3,110)	(0.5%)	456,672	(232,271)	(50.9%)	8,271,599	8,230,000	(41,599)	(0.5%)	7,326,057	(945,542)	(12.9%)
<i>Direct Operational Expenses:</i>													
18,608	11,513	(7,095)	(61.6%)	12,024	(6,584)	(54.8%)	162,565	149,665	(12,900)	(8.6%)	151,229	(11,336)	(7.5%)
5,827	4,937	(890)	(18.0%)	5,130	(696)	(13.6%)	65,881	61,612	(4,270)	(6.9%)	62,783	(3,098)	(4.9%)
13	125	112	89.9%	(212)	(224)	106.0%	737	1,500	763	50.9%	845	109	12.9%
-	21	21	100.0%	-	-	0.0%	-	250	250	100.0%	-	-	0.0%
122	117	(5)	(4.3%)	-	(122)	0.0%	819	1,400	581	41.5%	787	(31)	(4.0%)
24,569	16,712	(7,857)	(32.0%)	16,942	(7,626)	(45.0%)	230,001	214,426	(15,575)	(6.8%)	215,644	(14,357)	(6.7%)
\$ 713,512	\$ 702,546	\$ (10,966)	(1.6%)	\$ 473,615	\$ (239,897)	(50.7%)	\$ 8,501,601	\$ 8,444,426	\$ (57,174)	(0.7%)	\$ 7,541,701	\$ (959,899)	(12.7%)

General Fund Statement of Revenues and Expenditures by Month

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Year to Date
Revenues:													
Ad Valorem Taxes	\$ 11,072,500	\$ 11,072,500	\$ 11,072,500	\$ 11,130,830	\$ 11,072,500	\$ 10,965,942	\$ 11,072,500	\$ 11,072,500	\$ 11,072,500	\$ 11,072,500	\$ 11,181,253	\$ 11,340,506	\$ 133,198,531
Premiums													
Patient Revenue, Net	241,553	471,034	(69,950)	349,287	304,066	378,085	311,229	42,953	311,502	327,007	124,904	33,163	2,824,832
Intergovernmental Revenue	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	2,783,000
Grants	7,144	6,389	6,294	8,669	6,550	10,118	18,801	11,901	11,147	8,153	4,765	4,790	104,722
Interest Earnings	164,471	130,299	269,743	297,220	202,714	314,304	280,631	218,293	127,237	206,938	243,422	98,726	2,553,999
Unrealized Gain/(Loss)-Investments	(153,782)	(316,403)	(166,674)	(392,187)	(128,383)	27,466	(235,360)	318,479	33,410	(28,344)	192,964	(57,051)	(905,865)
Other Revenue	11,712	393,188	988,658	202,470	157,911	116,852	107,704	39,897	8,291	107,935	196,941	477,538	2,809,097
Total Revenues	\$ 11,575,515	\$ 11,988,924	\$ 12,332,488	\$ 11,828,205	\$ 11,847,275	\$ 12,044,683	\$ 11,787,421	\$ 11,935,940	\$ 11,796,004	\$ 11,926,107	\$ 12,176,185	\$ 12,129,590	\$ 143,368,316
Expenditures:													
Salaries and Wages	3,106,364	3,040,529	2,646,364	2,798,961	2,739,350	2,909,619	2,791,991	2,983,764	2,289,243	1,900,299	2,946,395	2,734,303	32,887,183
Benefits	980,528	950,689	1,028,818	955,430	923,957	1,054,580	1,038,903	1,023,402	876,139	594,178	914,234	931,001	11,771,858
Purchased Services	347,274	456,708	456,268	494,431	827,372	665,475	520,267	609,367	615,462	569,426	624,735	769,733	6,956,518
Medical Supplies	1,588	2,382	3,385	2,646	10,790	2,455	2,564	1,266	1,528	1,368	6,607	28,316	64,896
Other Supplies	22,102	70,196	172,844	39,657	71,538	25,727	129,014	238,037	34,980	59,877	132,530	90,073	1,086,574
Contracted Physician Expense	20,833	37,500	29,167	11,498	25,000	25,000	26,528	31,806	29,167	29,167	29,167	39,583	334,415
Medical Services	3,641,913	3,606,873	3,658,337	4,022,814	3,898,814	4,284,225	4,153,198	4,003,487	4,179,972	4,170,682	3,830,589	3,327,758	46,778,662
Drugs	71,895	65,104	127,274	51,628	63,547	79,136	54,430	68,401	92,554	53,241	104,771	128,373	960,353
Repairs & Maintenance	114,002	286,529	264,256	251,362	172,238	207,117	233,578	246,651	190,335	215,825	243,314	322,591	2,747,799
Lease & Rental	211,838	186,277	151,780	176,556	418,963	85,462	159,995	164,236	160,482	191,511	169,820	234,409	2,311,328
Utilities	7,217	4,772	5,384	6,205	4,960	10,417	7,061	11,702	10,291	10,756	12,287	11,409	102,460
Other Expense	184,958	675,303	2,064,953	421,800	348,677	212,598	411,116	330,757	291,038	292,091	303,393	416,305	5,952,988
Insurance	154,372	98,527	121,411	110,397	121,443	121,397	111,692	110,226	143,263	116,421	113,247	115,358	1,437,754
Sponsored Programs	715,943	590,973	460,291	798,211	913,226	685,601	710,221	683,375	688,418	666,365	670,031	688,943	8,271,599
Total Operational Expenditures	9,580,827	10,072,364	11,190,531	10,141,594	10,539,876	10,368,810	10,350,558	10,506,476	9,602,871	8,871,207	10,101,118	9,838,155	121,164,387
Net Performance before Overhead Allocations	\$ 1,994,688	\$ 1,916,560	\$ 1,141,956	\$ 1,686,611	\$ 1,307,399	\$ 1,675,872	\$ 1,436,863	\$ 1,429,464	\$ 2,193,133	\$ 3,054,900	\$ 2,075,047	\$ 2,291,435	\$ 22,203,929
Overhead Allocations	(728,029)	(902,277)	(785,587)	(642,556)	(877,386)	(748,440)	(887,788)	(910,510)	(725,564)	(808,404)	(845,988)	(926,966)	(9,789,496)
Total Expenses	8,852,798	9,170,087	10,404,945	9,499,038	9,662,490	9,620,370	9,462,769	9,595,965	8,877,307	8,062,803	9,255,129	8,911,189	111,374,891
Net Margin	\$ 2,722,717	\$ 2,818,837	\$ 1,927,543	\$ 2,329,167	\$ 2,184,786	\$ 2,424,312	\$ 2,324,652	\$ 2,339,974	\$ 2,918,697	\$ 3,863,304	\$ 2,921,036	\$ 3,218,401	\$ 31,993,425
Capital													
General Fund Support/ Transfer In (Out)	\$ (924,263)	\$ (923,692)	\$ (923,609)	\$ (923,717)	\$ (923,980)	\$ (1,273,972)	\$ (2,234,970)	\$ (2,510,183)	\$ (2,506,904)	\$ (2,588,417)	\$ (3,079,152)	\$ (949,378)	\$ (31,762,238)

General Fund Program Statistics

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Current Year Total	Prior Year Total
Aeromedical														
Patients Transported - Actual	57	63	53	57	59	58	52	49	44	53	65	45	655	608
Patients Transported - Budget	49	60	56	57	52	52	57	47	50	46	42	55	623	626
Variance	8	3	(3)	-	7	6	(5)	2	(6)	7	23	(10)	32	(18)
Actual Hours Available for Service	1,080	1,080	1,116	1,089	1,008	1,116	1,044	1,053	1,080	1,113	1,092	909	12,780	12,394
Service Hours Utilized	77.0	85.0	59.0	74.0	84.0	83.0	55.0	60.0	70.0	74.0	105.0	63.0	889.0	816.0
Utilization %	7.1%	7.9%	5.3%	6.8%	8.3%	7.4%	5.3%	5.7%	6.5%	6.6%	9.6%	6.9%	7.0%	6.6%
# of Flights - Training/Public Education	16	10	11	6	12	4	4	2	8	3	7	6	89	127
# of Flights - Maintenance	8	6	7	13	13	7	10	4	7	10	9	14	108	98
Trauma														
New Trauma Patients - Actual	336	363	418	372	392	352	333	338	298	345	340	317	4,204	4,141
New Trauma Patients - Budget	346	323	363	346	352	378	378	334	331	319	321	356	4,147	3,989
Variance	(10)	40	55	26	40	(26)	(45)	4	(33)	26	19	(39)	57	152
School Health														
Medical Events	48,970	34,967	28,325	34,140	36,606	29,013	42,361	41,093	11,102	-	40,881	44,001	391,459	376,066
Screenings	17,642	15,239	15,389	15,948	15,330	5,505	648	454	-	-	3,145	16,478	105,778	129,469
Total Events- Actual	66,612	50,206	43,714	50,088	51,936	34,518	43,009	41,547	11,102	-	44,026	60,479	497,237	505,535
Total Events- Budget	59,592	52,800	47,713	45,199	57,473	50,051	42,232	45,227	24,828	-	36,870	43,550	505,535	
Managed Care														
District Care Visits to Primary Clinic - Medical	3,061	2,622	2,775	2,672	2,729	2,861	2,857	1,847	2,624	2,338	2,663	2,383	31,432	31,363
District Care Visits to Primary Clinic - Dental	905	740	720	685	661	730	761	627	476	511	596	520	7,932	9,983
Uninsured Visits to Primary Clinic - Medical	2,161	2,252	1,715	2,358	2,402	2,534	2,635	2,529	2,414	2,417	2,649	2,280	28,346	25,258
Uninsured Visits to Primary Clinic - Dental	1,373	966	1,144	1,182	1,087	1,241	1,226	1,210	1,061	1,076	1,160	979	13,705	13,197
Membership- Current Year	9,946	10,060	9,924	9,852	9,829	9,711	9,795	9,739	9,666	9,623	9,667	9,613		
Membership- Prior Year	13,686	10,949	10,766	10,658	10,543	10,274	10,223	10,263	10,325	10,364	10,371	10,110		
Pharmacy														
Total Prescriptions Filled at In-House Pharmacies	25,670	23,320	22,970	24,194	23,648	24,866	24,702	21,901	22,387	21,746	24,644	20,994	281,042	265,709
Total Prescriptions Filled at Retail Pharmacies	281	213	219	218	215	234	179	178	188	187	174	186	2,472	33,340
Total Prescriptions Filled Inhouse/Retail- Actual	25,951	23,533	23,189	24,412	23,863	25,100	24,881	22,079	22,575	21,933	24,818	21,180	283,514	299,049
Total Prescriptions Filled- Budget	26,085	26,194	26,619	27,264	25,718	27,652	24,630	24,613	23,949	22,849	25,095	21,372	302,040	



Health Care District
PALM BEACH COUNTY



SUPPLEMENTAL INFORMATION

HEALEY CENTER

Healey Center Statement of Revenues and Expenses

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,070,950	\$ 1,205,553	\$ (134,604)	(11.2%)	\$ 1,075,725	\$ (4,775)	(0.4%)	Gross Patient Revenue	\$ 13,108,773	\$ 14,644,451	\$ (1,535,678)	(10.5%)	\$ 13,198,488	\$ (89,714)	(0.7%)	
60,055	154,302	94,247	61.1%	53,464	(6,590)	(12.3%)	Contractual Allowances	928,798	1,871,816	943,018	50.4%	1,451,112	522,313	36.0%	
353,779	245,432	(108,346)	(44.1%)	338,471	(15,308)	(4.5%)	Charity Care	3,725,868	2,981,394	(744,474)	(25.0%)	2,954,562	(771,306)	(26.1%)	
26,930	8,891	(18,040)	(202.9%)	(13,502)	(40,433)	299.5%	Bad Debt	77,035	108,003	30,968	28.7%	78,456	1,421	1.8%	
440,764	408,625	(32,138)	(7.9%)	378,433	(62,331)	(16.5%)	Total Contractuals and Bad Debt	4,731,701	4,961,213	229,512	4.6%	4,484,130	(247,571)	(5.5%)	
630,186	796,928	(166,742)	(20.9%)	697,292	(67,106)	(9.6%)	Net Patient Revenue	8,377,072	9,683,238	(1,306,166)	(13.5%)	8,714,358	(337,286)	(3.9%)	
58.84%	66.10%			64.82%			Collection %	63.90%	66.12%			66.03%			
758,333	758,333	-	0.0%	758,333	0	0.0%	PBC Interlocal	9,100,000	9,100,000	-	0.0%	9,100,000	0	0.0%	
327,035	1,965	325,070	16,543.0%	44,552	282,482	634.0%	Other revenue	379,805	23,580	356,225	1,510.7%	366,149	13,656	3.7%	
1,085,368	760,298	325,070	42.8%	802,886	282,482	35.2%	Total Other Revenues	9,479,805	9,123,580	356,225	3.9%	9,466,149	13,656	0.1%	
1,715,554	1,557,227	158,327	10.2%	1,500,178	215,376	14.4%	Total Revenues	17,856,877	18,806,818	(949,941)	(5.1%)	18,180,506	(323,629)	(1.8%)	
<i>Direct Operational Expenses:</i>															
897,603	864,608	(32,995)	(3.8%)	952,548	54,945	5.8%	Salaries and Wages	10,280,117	10,519,193	239,075	2.3%	10,072,685	(207,432)	(2.1%)	
320,775	346,568	25,793	7.4%	333,121	12,346	3.7%	Benefits	3,868,807	4,184,561	315,755	7.5%	3,941,645	72,839	1.8%	
75,501	72,045	(3,456)	(4.8%)	59,293	(16,207)	(27.3%)	Purchased Services	778,275	864,538	86,263	10.0%	730,534	(47,741)	(6.5%)	
54,763	43,488	(11,275)	(25.9%)	54,749	(14)	(0.0%)	Medical Supplies	552,567	529,000	(23,567)	(4.5%)	534,904	(17,664)	(3.3%)	
79,333	75,014	(4,318)	(5.8%)	82,939	3,606	4.3%	Other Supplies	943,531	909,427	(34,104)	(3.8%)	718,581	(224,951)	(31.3%)	
3,136	1,958	(1,178)	(60.1%)	814	(2,322)	(285.3%)	Contracted Physician Expense	18,512	23,500	4,988	21.2%	143,427	124,915	87.1%	
5,478	3,276	(2,202)	(67.2%)	-	(5,478)	0.0%	Medical Services	50,782	39,855	(10,927)	(27.4%)	-	(50,782)	0.0%	
27,936	27,539	(396)	(1.4%)	32,059	4,124	12.9%	Drugs	340,467	335,000	(5,467)	(1.6%)	340,817	351	0.1%	
44,339	34,259	(10,080)	(29.4%)	38,640	(5,700)	(14.8%)	Repairs & Maintenance	361,413	411,113	49,700	12.1%	298,997	(62,415)	(20.9%)	
1,169	2,379	1,210	50.9%	862	(306)	(35.5%)	Lease & Rental	14,116	28,550	14,434	50.6%	15,045	929	6.2%	
48,979	36,817	(12,163)	(33.0%)	37,149	(11,831)	(31.8%)	Utilities	420,991	441,801	20,810	4.7%	426,741	5,750	1.3%	
18,179	17,920	(259)	(1.4%)	79,241	61,061	77.1%	Other Expense	169,883	215,046	45,163	21.0%	202,343	32,460	16.0%	
5,012	4,526	(486)	(10.7%)	4,085	(927)	(22.7%)	Insurance	53,487	54,306	819	1.5%	50,136	(3,351)	(6.7%)	
1,582,204	1,530,399	(51,805)	(3.4%)	1,675,501	93,297	5.6%	Total Operational Expenses	17,852,948	18,555,890	702,942	3.8%	17,475,856	(377,092)	(2.2%)	
<i>Net Performance before Depreciation & Overhead Allocations</i>															
133,351	26,828	106,523	397.1%	(175,323)	308,673	(176.1%)	Overhead Allocations	3,929	250,928	(246,999)	(98.4%)	704,650	(700,721)	(99.4%)	
52,986	63,645	10,659	16.7%	62,090	9,104	14.7%	Depreciation	687,577	763,735	76,159	10.0%	742,514	54,937	7.4%	
<i>Overhead Allocations:</i>															
7,263	9,140	1,877	20.5%	11,690	4,427	37.9%	Risk Mgt	89,048	109,682	20,634	18.8%	68,018	(21,031)	(30.9%)	
46,471	39,255	(7,216)	(18.4%)	35,841	(10,630)	(29.7%)	Rev Cycle	386,930	471,060	84,130	17.9%	324,266	(62,664)	(19.3%)	
4,093	3,865	(228)	(5.9%)	1,908	(2,185)	(114.5%)	Internal Audit	30,044	46,379	16,335	35.2%	46,544	16,500	35.4%	
16,357	18,825	2,468	13.1%	16,161	(196)	(1.2%)	Administration	215,219	225,895	10,676	4.7%	201,459	(13,759)	(6.8%)	
23,101	28,207	5,106	18.1%	19,300	(3,801)	(19.7%)	Human Resources	306,782	338,490	31,707	9.4%	294,336	(12,447)	(4.2%)	
18,205	9,542	(8,663)	(90.8%)	10,972	(7,235)	(65.9%)	Legal	105,373	114,506	9,133	8.0%	88,272	(17,101)	(19.4%)	
(1,090)	4,428	5,518	124.6%	(8,630)	(7,539)	(87.4%)	Records	53,135	53,135	-	0.0%	18,602	(34,533)	(185.6%)	
3,191	6,152	2,960	48.1%	6,817	3,625	53.2%	Compliance	52,477	73,822	21,345	28.9%	44,115	(8,362)	(19.0%)	
871	1,083	212	19.6%	-	(871)	0.0%	Planning/Research	10,996	12,994	1,998	15.4%	-	(10,996)	0.0%	
21,013	20,653	(360)	(1.7%)	18,191	(2,822)	(15.5%)	Finance	245,488	247,833	2,346	0.9%	201,649	(43,838)	(21.7%)	
8,133	13,838	5,705	41.2%	4,040	(4,092)	(101.3%)	Public Relations	70,448	166,054	95,606	57.6%	64,662	(5,786)	(8.9%)	
90,971	67,158	(23,814)	(35.5%)	90,636	(335)	(0.4%)	Information Technology	749,439	805,891	56,452	7.0%	667,560	(81,879)	(12.3%)	
-	2,585	2,585	100.0%	2,557	2,557	100.0%	Budget & Decision Support	7,045	31,025	23,980	77.3%	34,410	27,364	79.5%	
(2,621)	2,178	4,800	220.3%	-	2,621	0.0%	Corporate Quality	26,141	26,141	-	0.0%	-	(26,141)	0.0%	
(1,419)	7,660	9,078	118.5%	-	1,419	0.0%	Managed Care Contract	41,959	91,917	49,958	54.4%	-	(41,959)	0.0%	
234,539	234,569	30	0.0%	209,483	(25,056)	(12.0%)	Total Overhead Allocations	2,390,526	2,814,824	424,298	15.1%	2,053,893	(336,633)	(16.4%)	
1,869,728	1,828,612	(41,116)	(2.2%)	1,947,073	77,346	4.0%	Total Expenses	20,931,050	22,134,449	1,203,399	5.4%	20,272,263	(658,787)	(3.2%)	
(154,174)	(271,385)	117,212	(43.2%)	(446,895)	292,722	(65.5%)	Net Margin	(3,074,173)	(3,327,631)	253,458	(7.6%)	(2,091,757)	(982,417)	(47.0%)	
\$ -	\$ 191,667	\$ (191,667)	(100.0%)	\$ 2,050,000	\$ (2,050,000)	(100.0%)	General Fund Support/Transfer In	\$ 2,285,406	\$ 2,300,000	\$ (14,594)	(0.6%)	\$ 2,050,000	\$ 235,406	11.5%	

Healey Center Statement of Revenues and Expenses by Month

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Year to Date
Gross Patient Revenue	\$ 1,122,090	\$ 1,079,301	\$ 1,119,134	\$ 1,124,270	\$ 1,001,224	\$ 1,117,410	\$ 1,076,858	\$ 1,118,940	\$ 1,086,962	\$ 1,092,616	\$ 1,099,058	\$ 1,070,950	\$ 13,108,773
Contractual Allowances	89,357	102,086	141,760	65,896	93,577	100,094	19,950	69,706	67,553	63,955	54,810	60,055	928,798
Charity Care	326,451	229,891	225,515	350,864	227,515	295,767	311,052	323,192	353,615	326,560	401,667	353,779	3,725,868
Bad Debt	14,786	5,457	6,975	13,654	6,009	873	(8,930)	5,762	(187)	15,285	(9,581)	26,930	77,035
Total Contractuals and Bad Debt	430,594	337,435	374,251	430,414	327,101	396,734	322,072	398,661	420,981	405,799	446,896	440,764	4,731,701
Net Patient Revenue	691,456	741,866	744,884	693,856	674,123	720,676	754,785	720,280	665,982	686,817	652,162	630,186	8,377,072
Collections %	61.62%	68.74%	66.56%	61.72%	67.33%	64.50%	70.09%	64.37%	61.27%	62.86%	59.34%	58.84%	63.90%
PBC Interlocal	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	9,100,000
Other revenue	2,407	2,662	2,480	2,270	2,713	2,355	24,424	2,734	3,515	2,970	4,240	327,035	379,805
Total Other Revenues	760,740	760,995	760,814	760,604	761,047	760,689	782,757	761,067	761,848	761,304	762,573	1,085,368	9,479,805
Total Revenues	1,452,196	1,502,861	1,505,697	1,454,459	1,435,170	1,481,364	1,537,542	1,481,347	1,427,830	1,448,121	1,414,735	1,715,554	17,856,877
<i>Direct Operational Expenses:</i>													
Salaries and Wages	847,410	854,762	823,867	857,385	785,960	882,018	818,977	916,703	848,166	859,519	887,748	897,603	10,280,117
Benefits	312,100	321,698	321,317	326,360	309,387	328,477	305,442	333,002	340,915	317,485	331,849	320,775	3,868,807
Purchased Services	59,739	60,569	67,257	62,486	67,288	66,089	67,789	63,922	58,330	64,340	64,966	75,501	778,275
Medical Supplies	47,193	48,134	40,058	46,907	47,541	38,267	51,821	52,454	37,554	42,631	45,244	54,763	552,567
Other Supplies	67,656	56,410	67,120	172,039	59,931	75,070	68,524	84,625	71,207	66,752	74,865	79,333	943,531
Contracted Physician Expense	1,777	1,350	1,718	1,506	1,263	1,785	1,711	997	619	2,307	344	3,136	18,512
Medical Services	3,403	3,416	4,318	4,712	3,065	3,321	4,300	4,245	4,097	5,640	4,788	5,478	50,782
Drugs	31,209	24,080	44,082	29,682	23,032	29,312	27,289	26,343	31,976	27,597	17,929	27,936	340,467
Repairs & Maintenance	13,138	55,290	8,383	29,564	16,825	25,118	37,622	36,255	25,979	39,701	37,622	44,339	361,413
Lease & Rental	1,070	5,530	1,335	(2,144)	1,345	993	1,169	1,169	99	1,169	1,214	1,169	14,116
Utilities	37,612	29,996	33,396	37,159	29,704	31,398	33,720	32,395	36,362	36,869	33,401	48,979	420,991
Other Expense	9,117	12,500	16,239	12,325	12,495	7,457	8,674	16,843	25,230	15,293	15,530	18,179	169,883
Insurance	4,956	4,212	4,256	4,256	3,364	3,364	3,364	5,012	5,012	5,012	5,666	5,012	53,487
Total Operational Expenses	1,436,378	1,477,946	1,433,345	1,582,237	1,361,200	1,492,669	1,430,401	1,573,964	1,488,545	1,484,314	1,512,744	1,582,204	17,852,948
Net Performance before Depreciation & Overhead Allocations	15,818	24,916	72,352	(127,778)	73,969	(11,305)	107,141	(92,617)	(57,716)	(36,193)	(98,010)	133,351	3,929
Depreciation	62,090	60,190	61,082	60,986	60,986	60,926	57,104	52,897	52,831	52,790	52,749	52,986	687,577
<i>Overhead Allocations:</i>													
Risk Mgt	5,520	6,544	10,099	6,496	7,236	7,575	6,639	7,284	9,693	7,206	7,494	7,263	89,048
Rev Cycle	35,175	34,119	24,887	43,212	35,896	26,892	35,247	11,957	25,959	37,909	29,208	46,471	386,930
Internal Audit	4	-	-	429	1,457	4,301	3,981	3,981	3,945	3,945	3,910	4,093	30,044
Administration	19,157	18,281	19,655	20,015	22,704	15,397	19,158	13,199	16,359	17,102	17,835	16,357	215,219
Human Resources	25,580	11,637	29,214	18,212	18,636	24,518	46,143	29,838	25,855	25,219	28,828	23,101	306,782
Legal	4,123	5,536	9,880	6,436	10,051	7,223	6,868	10,643	9,428	10,225	6,755	18,205	105,373
Records	3,598	3,074	2,934	3,518	7,446	4,910	6,812	7,923	4,401	4,631	4,977	(1,090)	53,135
Compliance	3,838	4,807	4,889	6,152	5,105	5,232	1,976	3,926	4,082	4,631	4,648	3,191	52,477
Planning/Research	1,233	891	924	924	823	894	857	925	809	907	1,002	871	10,996
Finance	19,772	16,088	16,607	18,302	17,918	32,145	24,945	22,304	18,199	18,861	19,334	21,013	245,488
Public Relations	4,278	5,692	5,450	9,867	5,867	2,379	5,382	5,956	5,575	6,504	7,383	8,133	70,448
Information Technology	51,042	101,925	59,825	27,740	56,938	50,179	55,594	81,916	48,446	55,298	69,563	90,971	749,439
Budget & Decision Support	1,585	1,857	1,775	1,937	62	(171)	-	-	-	-	-	-	7,045
Corporate Quality	3,027	2,944	1,016	2,640	2,055	3,012	2,711	2,921	2,721	2,786	2,930	(2,621)	26,141
Managed Care Contract	3,223	3,335	3,116	3,986	11,161	(775)	3,898	5,767	1,453	5,496	2,717	(1,419)	41,959
Total Overhead Allocations	181,157	216,730	190,208	163,848	207,355	183,710	220,210	208,541	176,924	200,719	206,585	234,539	2,390,526
Total Expenses	1,679,625	1,754,865	1,684,635	1,807,071	1,629,541	1,737,305	1,707,715	1,835,403	1,715,300	1,737,783	1,772,078	1,869,728	20,931,050
Transfer out to Medicaid Match/ General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Margin	(227,429)	(252,004)	(178,938)	(352,612)	(194,371)	(255,941)	(170,173)	(354,056)	(287,471)	(289,662)	(357,343)	(154,174)	(3,074,173)
General Fund Support/ Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,150,000	\$ 114,000	\$ 286,406	\$ 193,000	\$ 236,000	\$ 306,000	\$ -	\$ 2,285,406

Census	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Current Year Total	Prior Year Total
Admissions	10	14	8	9	12	13	11	9	11	13	8	8	126	148
Discharges	9	15	10	9	15	15	9	9	10	15	8	8	132	144
Average Daily Census	120	120	119	120	120	119	119	119	120	119	118	119	119	119
Budget Census	118	118	118	118	118	118	118	118	118	118	118	118	118	118
Occupancy % (120 licensed beds)	100%	100%	99%	100%	100%	99%	99%	99%	100%	99%	99%	99%	99%	99%
Days By Payor Source:														
Medicaid	2,500	2,460	2,554	2,542	2,303	2,574	2,384	2,519	2,415	2,473	2,373	2,221	29,318	30,211
Medicare	40	30	13	1	46	67	118	80	68	31	57	86	637	702
Private Pay	99	117	124	124	103	95	95	92	97	93	88	91	1,218	1,297
Hospice	93	90	85	62	56	39	30	31	30	61	63	109	749	1,016
Charity	978	900	918	984	839	907	932	978	985	1,016	1,085	1,071	11,593	10,064
Total Resident Days	3,710	3,597	3,694	3,713	3,347	3,682	3,559	3,700	3,595	3,674	3,666	3,578	43,515	43,290



SUPPLEMENTAL INFORMATION

LAKESIDE MEDICAL CENTER

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 3,992,304	\$ 4,179,786	\$ (187,482)	(4.5%)	\$ 4,994,036	\$ (1,001,732)	(20.1%)	\$ 54,813,319	\$ 54,794,532	\$ 18,787	0.0%	\$ 60,146,434	\$ (5,333,115)	(8.9%)
5,982,876	5,433,199	549,677	10.1%	5,588,446	394,430	7.1%	75,001,731	71,226,038	3,775,693	5.3%	70,164,998	4,836,732	6.9%
505	30,968	(30,463)	(98.4%)	27,529	(27,023)	(98.2%)	666,792	405,971	260,821	64.2%	593,497	73,295	12.3%
9,975,685	9,643,953	331,732	3.4%	10,610,011	(634,326)	(6.0%)	130,481,842	126,426,541	4,055,301	3.2%	130,904,929	(423,087)	(0.3%)
6,264,740	6,234,021	(30,719)	(0.5%)	6,051,737	(213,004)	(3.5%)	88,581,159	81,724,342	(6,856,817)	(8.4%)	84,474,881	(4,106,278)	(4.9%)
108,457	154,865	46,408	30.0%	116,986	8,529	7.3%	2,704,948	2,030,191	(674,757)	(33.2%)	2,208,240	(496,707)	(22.5%)
1,191,154	1,025,706	(165,448)	(16.1%)	810,717	(380,437)	(46.9%)	14,249,624	13,446,395	(803,229)	(6.0%)	14,296,404	46,780	0.3%
(5,049)	22,560	27,609	122.4%	24,214	29,263	120.9%	341,174	295,752	(45,422)	(15.4%)	441,784	100,610	22.8%
\$ 7,559,302	\$ 7,437,152	\$ (122,151)	(1.6%)	\$ 7,003,654	\$ (555,649)	(7.9%)	\$ 105,876,905	\$ 97,496,680	\$ (8,380,225)	(8.6%)	\$ 101,421,309	\$ (4,455,595)	(4.4%)
130,283	-	130,283	0.0%	31,415	98,869	315%	2,248,384	-	2,248,384	0.0%	339,488	1,908,896	562%
2,546,666	2,206,801	339,865	15.4%	3,637,772	(1,091,106)	(30.0%)	26,853,321	28,929,861	(2,076,540)	(7.2%)	29,823,108	(2,969,787)	(10.0%)
25.53%	22.88%			34.29%			20.58%	22.88%		22.78%			
18,233	63,314	(45,081)	(71.2%)	36,752	(18,519)	(50.4%)	401,423	759,767	(358,344)	(47.2%)	417,273	(15,850)	(3.8%)
159,676	2,392	157,284	6,576.2%	1,410,230	(1,250,554)	(88.7%)	550,084	28,700	521,384	1,816.7%	2,041,541	(1,491,457)	(73.1%)
177,909	65,706	112,204	170.8%	1,446,982	(1,269,073)	(87.7%)	951,507	788,467	163,040	20.7%	2,458,814	(1,507,307)	(61.3%)
2,724,575	2,272,507	452,069	19.9%	5,084,754	(2,360,179)	(46.4%)	27,804,828	29,718,328	(1,913,500)	(6.4%)	32,281,921	(4,477,094)	(13.9%)
<i>Direct Operational Expenses:</i>													
1,471,383	1,507,836	36,453	2.4%	1,689,982	218,599	12.9%	18,634,742	18,372,528	(262,214)	(1.4%)	17,762,128	(872,614)	(4.9%)
409,909	418,439	8,530	2.0%	435,790	25,881	5.9%	5,043,973	5,052,229	8,256	0.2%	4,977,728	(66,245)	(1.3%)
416,165	247,932	(168,233)	(67.9%)	438,919	22,754	5.2%	3,505,724	2,975,180	(530,544)	(17.8%)	3,293,296	(212,428)	(6.5%)
140,192	88,105	(52,087)	(59.1%)	53,625	(86,568)	(161.4%)	1,118,297	1,155,000	36,703	3.2%	780,870	(337,428)	(43.2%)
202,972	95,445	(107,527)	(112.7%)	171,545	(31,427)	(18.3%)	1,014,232	1,219,538	205,306	16.8%	958,678	(55,554)	(5.8%)
956,171	382,419	(573,752)	(150.0%)	394,455	(561,716)	(142.4%)	7,915,590	4,589,028	(3,326,562)	(72.5%)	4,430,504	(3,485,086)	(78.7%)
40,281	77,959	37,678	48.3%	84,044	43,763	52.1%	764,197	1,022,000	257,803	25.2%	966,855	202,658	21.0%
302,559	131,242	(171,317)	(130.5%)	131,343	(171,215)	(130.4%)	1,681,422	1,574,903	(106,519)	(6.8%)	1,432,144	(249,278)	(17.4%)
45,168	66,536	21,368	32.1%	37,044	(8,124)	(21.9%)	567,711	798,439	230,728	28.9%	729,310	161,598	22.2%
136,335	74,175	(62,160)	(83.8%)	110,876	(25,460)	(23.0%)	872,778	890,100	17,322	1.9%	1,076,328	203,551	18.9%
187,786	33,911	(153,875)	(453.8%)	478,970	291,184	60.8%	503,840	756,929	253,089	33.4%	1,112,934	609,094	54.7%
12,928	12,649	(279)	(2.2%)	12,896	(32)	(0.2%)	144,782	151,783	7,000	4.6%	157,680	12,898	8.2%
4,321,848	3,136,648	(1,185,200)	(37.8%)	4,039,489	(282,359)	(7.0%)	41,767,287	38,557,656	(3,209,631)	(8.3%)	37,678,454	(4,088,833)	(10.9%)
Net Performance before													
(1,597,273)	(864,141)	(733,132)	84.8%	1,045,265	(2,642,538)	(252.8%)	(13,962,460)	(8,839,328)	(5,123,131)	58.0%	(5,396,533)	(8,565,927)	158.7%

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
281,892	296,361	14,469	4.9%	277,870	(4,021)	(1.4%)	Depreciation	3,451,926	3,556,329	104,403	2.9%	3,354,770	(97,156)	(2.9%)
<i>Overhead Allocations:</i>														
15,093	18,993	3,900	20.5%	26,513	11,421	43.1%	Risk Mgt	185,036	227,910	42,875	18.8%	154,264	(30,771)	(19.9%)
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%
8,504	8,031	(473)	(5.9%)	4,327	(4,177)	(96.5%)	Internal Audit	62,430	96,372	33,942	35.2%	105,562	43,132	40.9%
33,988	39,116	5,128	13.1%	36,653	2,664	7.3%	Administration	447,208	469,391	22,183	4.7%	456,911	9,703	2.1%
29,325	35,807	6,482	18.1%	24,908	(4,417)	(17.7%)	Human Resources	389,438	429,689	40,250	9.4%	379,856	(9,582)	(2.5%)
37,828	19,828	(18,000)	(90.8%)	24,883	(12,945)	(52.0%)	Legal	218,957	237,934	18,977	8.0%	200,202	(18,755)	(9.4%)
(2,265)	9,201	11,466	124.6%	(9,091)	(6,825)	75.1%	Records	110,410	110,410	-	0.0%	52,670	(57,739)	(109.6%)
6,632	12,783	6,151	48.1%	15,460	8,829	57.1%	Compliance	109,042	153,396	44,354	28.9%	100,053	(8,989)	(9.0%)
1,809	2,250	441	19.6%	-	(1,809)	0.0%	Planning/Research	22,850	27,001	4,152	15.4%	-	(22,850)	0.0%
43,664	42,915	(749)	(1.7%)	41,257	(2,407)	(5.8%)	Finance	510,104	514,978	4,874	0.9%	457,341	(52,762)	(11.5%)
16,899	28,754	11,855	41.2%	9,163	(7,736)	(84.4%)	Public Relations	146,386	345,047	198,661	57.6%	146,655	269	0.2%
189,031	139,548	(49,483)	(35.5%)	205,563	16,532	8.0%	Information Technology	1,557,273	1,674,576	117,303	7.0%	1,514,028	(43,245)	(2.9%)
-	5,372	5,372	100.0%	5,799	5,799	100.0%	Budget & Decision Support	14,640	64,467	49,828	77.3%	78,041	63,402	81.2%
(5,447)	4,527	9,974	220.3%	-	5,447	0.0%	Corporate Quality	54,320	54,320	-	0.0%	-	(54,320)	0.0%
(4,120)	22,248	26,368	118.5%	-	4,120	0.0%	Managed Care Contract	121,870	266,972	145,102	54.4%	-	(121,870)	0.0%
370,940	389,372	18,432	4.7%	385,437	14,497	3.8%	Total Overhead Allocations	3,949,963	4,672,463	722,501	15.5%	3,645,584	(304,378)	(8.3%)
4,974,680	3,822,380	(1,152,300)	(30.1%)	4,702,797	(271,883)	(5.8%)	Total Expenses	49,169,176	46,786,449	(2,382,727)	(5.1%)	44,678,808	(4,490,368)	(10.1%)
\$ (2,250,104)	\$ (1,549,874)	\$ (700,231)	45.2%	\$ 381,958	\$ (2,632,062)	(689.1%)	Net Margin	\$ (21,364,348)	\$ (17,068,121)	\$ (4,296,228)	25.2%	\$ (12,396,887)	\$ (8,967,461)	72.3%
\$ -	\$ 1,127,083	\$ (1,127,083)	(100.0%)	\$ 12,600,000	\$ (12,600,000)	(100.0%)	General Fund Support/ Transfer In	\$ 15,944,083	\$ 13,525,000	\$ 2,419,083	17.9%	\$ 14,600,000	\$ 1,344,083	9.2%

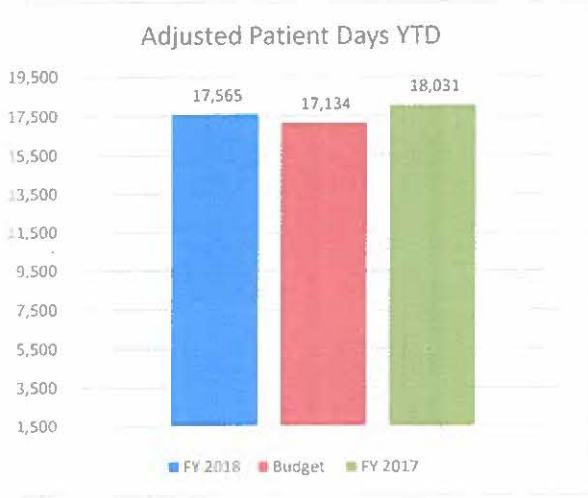
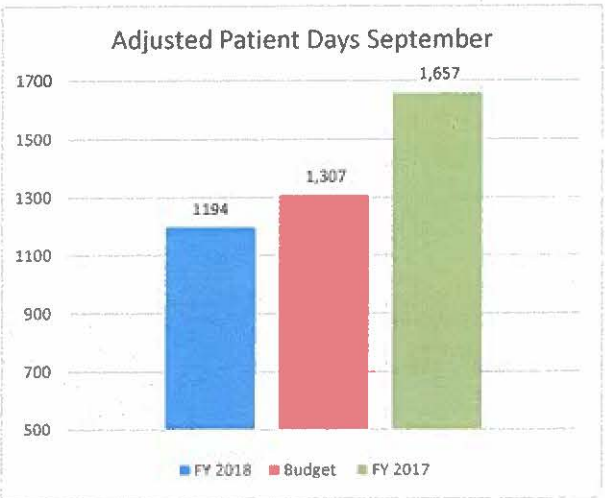
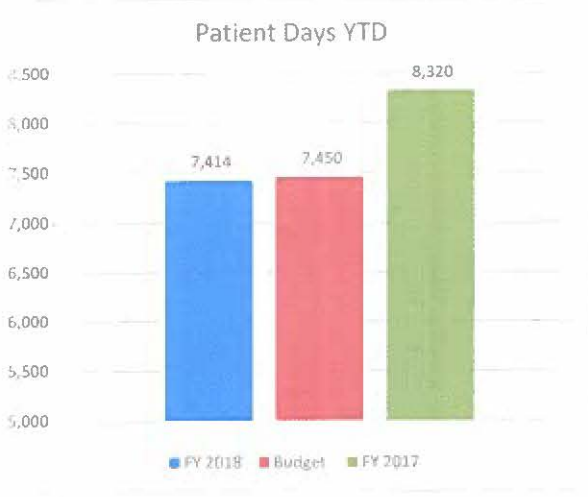
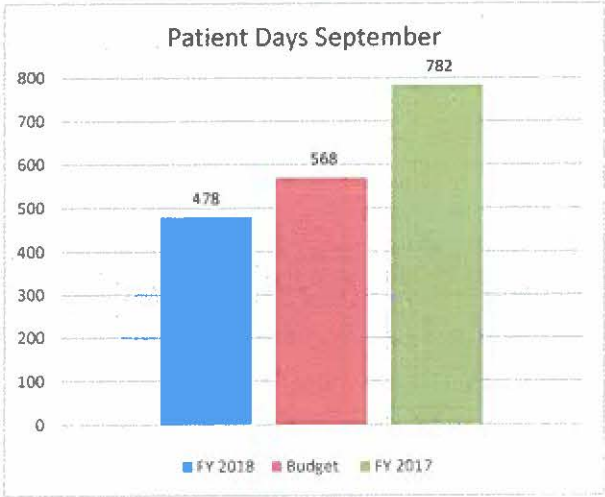
Lakeside Medical Center Statement of Revenues and Expenses by Month

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Year to Date
Inpatient Revenue	\$ 5,159,918	\$ 4,009,823	\$ 4,610,381	\$ 5,768,959	\$ 4,322,867	\$ 5,496,668	\$ 4,759,830	\$ 4,301,575	\$ 3,826,698	\$ 4,442,925	\$ 4,121,372	\$ 3,992,304	\$ 54,813,319
Outpatient Revenue	6,021,350	6,123,871	5,950,079	6,176,451	6,187,355	6,555,676	6,483,539	7,016,582	6,229,492	5,943,901	6,330,558	5,982,876	75,001,731
Physician Clinic	79,787	47,912	75,350	26,253	60,070	63,371	46,455	58,083	22,916	64,278	121,811	505	666,792
Gross Patient Revenue	11,261,055	10,181,606	10,635,810	11,971,663	10,570,292	12,115,715	11,289,823	11,376,240	10,079,106	10,451,104	10,573,742	9,975,685	130,481,842
Contractual Allowances	7,796,545	6,984,395	7,437,189	8,372,336	7,508,643	8,377,747	7,862,140	7,652,797	6,656,704	6,554,746	7,113,179	6,264,740	88,581,159
Charity Care	350,081	353,654	82,586	94,145	192,449	111,692	389,002	167,137	252,345	266,073	337,326	108,457	2,704,948
Bad Debt	1,112,108	1,052,451	1,187,370	1,767,356	989,862	1,383,986	945,400	1,401,299	1,137,027	1,132,676	949,295	1,191,154	14,249,624
Physician Contractuals	36,622	16,960	52,435	11,825	40,582	43,317	33,952	40,219	14,071	50,265	5,976	(5,049)	341,174
Total Contractuals and Bad Debt	\$ 9,295,355	\$ 8,407,460	\$ 8,759,580	\$ 10,245,661	\$ 8,731,534	\$ 9,916,742	\$ 9,230,134	\$ 9,261,452	\$ 8,060,147	\$ 8,003,760	\$ 8,405,776	\$ 7,559,302	\$ 105,876,905
Other Patient Revenue	33,790.50	39,809.66	693,394.33	127,230.50	127,230.50	127,229.99	338,691.02	197,149.83	152,725.16	89,892.75	190,956.09	130,283.42	2,248,383.75
Net Patient Revenue	1,999,491	1,813,956	2,569,624	1,853,233	1,965,988	2,326,203	2,398,380	2,311,938	2,171,685	2,537,236	2,358,921	2,546,666	26,853,321
Collection %	17.76%	17.82%	24.16%	15.48%	18.60%	19.20%	21.24%	20.32%	21.55%	24.28%	22.31%	25.51%	20.58%
Grant Funds	18,220	18,220	36,752	18,220	30,575	36,896	24,397	126,973	36,696	18,220	18,220	18,233	401,423
Other Revenue	2,890	6,564	1,480	1,293	11,256	1,178	305,420	43,405	4,632	4,070	6,019	159,676	550,084
Total Other Revenues	21,110	24,784	38,232	19,513	41,831	40,074	329,818	170,379	41,328	22,290	24,239	177,909	951,507
Total Revenues	2,020,601	1,838,740	2,607,856	1,872,745	2,007,819	2,366,278	2,728,198	2,482,317	2,213,013	2,559,526	2,383,160	2,724,575	27,804,828
Direct Operational Expenses:													
Salaries and Wages	1,624,220	1,558,973	1,473,626	1,629,844	1,485,036	1,620,717	1,534,209	1,647,553	1,495,941	1,525,599	1,567,620	1,471,383	18,634,742
Benefits	416,359	419,699	415,899	432,551	409,091	434,705	406,649	432,405	427,641	411,801	427,174	409,909	5,043,973
Purchased Services	256,816	218,981	238,326	257,138	371,841	238,803	274,599	261,714	262,900	305,027	403,415	416,165	3,505,724
Medical Supplies	39,248	62,101	133,847	78,027	71,994	31,016	164,766	162,641	134,877	41,413	58,180	140,192	1,118,297
Other Supplies	31,712	55,423	67,168	50,125	76,352	97,724	97,897	78,959	70,869	111,738	73,293	202,972	1,014,232
Contracted Physician Expense	322,331	797,944	536,869	750,175	589,329	533,131	519,344	882,376	572,303	494,518	961,099	956,171	7,915,590
Drugs	57,118	58,714	63,641	75,815	81,295	55,048	76,994	37,318	59,620	86,453	764,197	40,281	764,197
Repairs & Maintenance	50,574	247,249	21,746	145,171	120,201	127,387	73,499	130,306	63,941	167,765	231,024	302,559	1,681,422
Lease & Rental	42,553	41,519	55,148	12,157	52,717	69,481	34,867	60,672	59,435	29,486	64,507	45,168	567,711
Utilities	70,591	69,162	73,461	65,247	71,597	67,206	64,830	44,666	77,907	82,949	48,826	136,335	872,778
Other Expense	144,948	(42,686)	(755)	58,798	40,150	62,419	77,808	(207,140)	62,971	95,613	23,930	187,786	503,840
Insurance	12,825	13,793	12,982	9,891	9,891	9,891	10,215	10,979	12,928	14,877	13,583	12,928	144,782
Total Operational Expenses	3,069,295	3,500,872	3,091,958	3,564,938	3,379,492	3,347,639	3,335,678	3,577,031	3,279,025	3,340,406	3,959,105	4,321,848	41,767,287
Net Performance before Depreciation & Overhead Allocations	(1,048,694)	(1,662,132)	(484,102)	(1,692,192)	(1,371,674)	(981,361)	(607,480)	(1,094,715)	(1,066,012)	(780,880)	(1,575,945)	(1,597,273)	(13,962,460)
Depreciation	277,870	297,745	287,778	287,778	287,777	287,705	297,218	288,515	297,479	288,174	280,044	281,892	3,451,926
Overhead Allocations:													
Risk Mgt	11,471	13,598	20,986	13,498	15,036	15,740	13,794	15,135	20,141	14,973	15,571	15,093	185,036
Rev Cycle	-	-	-	892	3,027	8,937	8,272	8,272	8,197	8,197	8,124	8,504	62,430
Internal Audit	8	-	-	-	-	-	-	-	-	-	-	-	-
Administration	39,807	37,987	40,841	41,589	47,177	31,994	39,808	27,427	33,993	35,536	37,061	33,988	447,208
Human Resources	32,472	14,772	37,086	23,119	23,657	31,124	58,576	37,877	32,821	32,014	36,895	29,325	389,438
Legal	8,568	11,503	20,530	13,373	20,886	15,010	14,270	21,115	19,591	21,247	14,037	37,828	218,957
Records	7,477	6,388	6,097	7,310	15,473	10,203	14,155	16,463	9,145	9,623	10,342	(2,765)	110,410
Compliance	7,976	9,989	10,158	12,784	10,607	10,871	4,106	8,158	8,481	9,623	9,658	6,632	109,042
Planning/Research	2,562	1,852	1,788	1,921	1,709	1,857	1,780	1,923	1,681	1,885	2,082	1,809	22,850
Finance	41,085	33,429	34,508	38,030	37,231	66,794	51,834	46,347	37,815	39,193	40,174	43,664	510,104
Public Relations	8,889	11,828	11,325	7,997	20,504	4,943	11,183	12,376	11,585	13,514	15,342	16,899	146,386
Information Technology	106,061	211,792	124,312	57,642	118,313	104,868	115,519	170,215	100,667	114,905	144,547	189,031	1,557,273
Budget & Decision Support	3,294	3,858	3,687	4,025	130	(355)	-	-	-	-	-	-	14,640
Corporate Quality	6,290	6,117	2,111	5,485	4,271	6,259	5,634	6,070	5,654	5,788	6,088	(5,447)	54,320
Managed Care Contract	9,362	9,687	9,051	11,577	32,418	(2,252)	11,322	16,751	4,220	15,962	17,892	(4,120)	121,870
Total Overhead Allocations	285,323	372,800	322,480	239,242	350,438	305,392	350,254	389,129	293,992	322,459	347,513	370,940	3,949,961
Total Expenses	3,632,488	4,171,417	3,702,216	4,091,957	4,017,708	3,940,736	3,983,151	4,254,676	3,870,446	3,943,039	4,586,662	4,974,680	49,169,176
Net Margin	\$ (1,611,887)	\$ (2,332,677)	\$ (1,094,360)	\$ (2,219,212)	\$ (2,009,889)	\$ (1,574,459)	\$ (1,254,952)	\$ (1,772,359)	\$ (1,657,433)	\$ (1,383,513)	\$ (2,203,502)	\$ (2,250,104)	\$ (21,364,348)
General Fund Support/ Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,200,000	\$ 1,127,083	\$ 1,200,000	\$ 1,390,000	\$ 1,203,000	\$ 1,824,000	\$ -	\$ 15,944,083

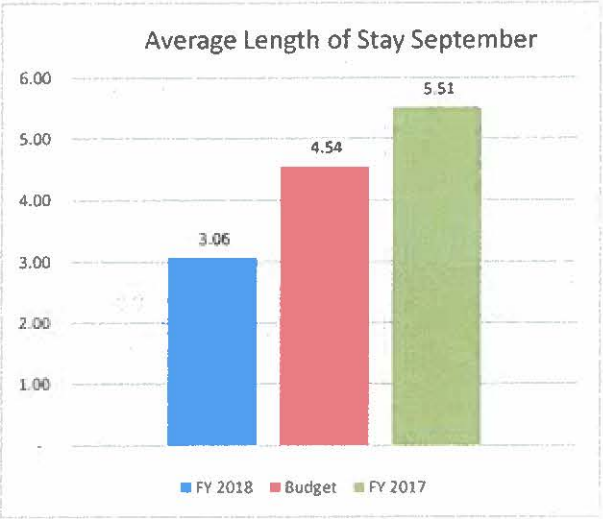
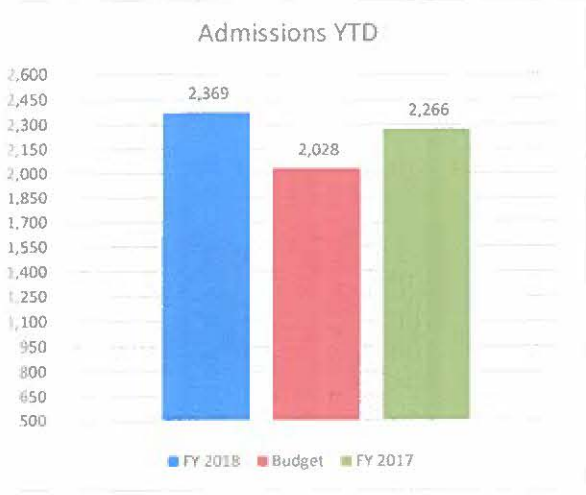
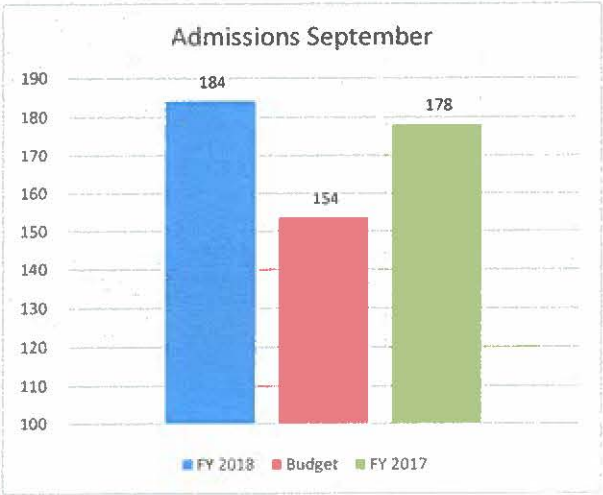
Lakeside Medical Center
Statistical Information

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total
Admissions																
Newborn	43	36	35	43	41	39	32	29	36	40	36	28	438	401	9.2%	447
Pediatrics	23	18	20	22	19	18	17	16	21	12	15	20	221	189	16.8%	212
Adult	147	125	136	157	143	160	146	135	124	164	137	136	1,710	1,438	18.9%	1,607
Total	213	179	191	222	203	217	195	180	181	216	188	184	2,369	2,028	16.8%	2,266
Adjusted Admissions	462	452	438	460	494	476	461	474	476	505	477	460	5,632	4,664	20.7%	4,924
Patient Days																
Med Surg 2nd and 3rd Floor (14 beds)	133	147	108	98	85	113	109	119	116	98	109	92	1,327	1,493	(11.1%)	1,664
Pediatrics (12 beds)	98	69	76	79	56	88	96	62	59	85	56	65	889	707	25.8%	792
Telemetry (22 beds)	334	205	279	360	272	281	290	306	220	265	199	185	3,196	3,087	3.5%	3,446
ICU (6 beds)	93	67	74	88	76	111	75	38	42	84	80	58	886	1,139	(22.2%)	1,278
Obstetrics (16 beds)	106	92	95	116	103	96	83	72	87	97	91	78	1,116	1,025	8.9%	1,140
Total (70 beds)	764	580	632	741	592	689	653	597	524	629	535	478	7,414	7,450	(0.5%)	8,320
Adjusted Acute Patient Days	1,656	1,466	1,448	1,534	1,439	1,511	1,542	1,571	1,377	1,470	1,357	1,194	17,565	17,134	2.5%	18,031
Other Key Inpatient Statistics																
Occupancy Percentage	35%	28%	29%	34%	30%	32%	31%	28%	25%	29%	25%	23%	29%	29%	(0.5%)	33%
Average Daily Census (excl. newborns)	24.6	19.3	20.4	23.9	21.1	22.2	21.8	19.3	17.5	20.3	17.3	15.9	20.3	20.4	(0.6%)	22.8
Average Daily Census (incl. newborns)	27.8	21.9	23.1	27.2	24.3	25.0	24.2	21.6	20.2	23.2	20.2	18.2	23.1	22.9	0.7%	25.6
Average Length of Stay (excl newborns)	4.49	4.06	4.05	4.14	3.65	3.87	4.01	3.95	3.61	3.57	3.52	3.06	3.83	4.58	(16.3%)	4.60
Average Length of Stay (incl newborns)	4.05	3.66	3.75	3.79	3.35	3.58	3.73	3.72	3.34	3.33	3.34	2.96	3.55	4.12	(13.9%)	4.15
Case Mix Index- Medicare	1.2984	1.1685	1.2704	2.0722	1.2469	1.2247	1.6090	1.4186	1.3313	1.2562	1.1169	1.0097	1.3455	N/A		1.2761
Case Mix Index- Medicaid	0.8951	1.1032	-	1.0088	0.6338	0.9074	3.7969	1.3449	-	0.1819	0.6550	0.9100	0.8253	N/A		1.1000
Case Mix Index- All Payers	1.1003	1.0937	1.0656	1.1999	1.0003	1.0846	1.1580	1.0306	0.9324	1.0798	1.0263	0.9622	1.0650	N/A		1.1406
Emergency Room and Outpatients																
ER Admissions	107	93	118	110	126	132	124	140	112	122	132	144	1,460	1,153	26.6%	1,107
ER Visits	2,015	1,992	1,881	2,071	1,946	2,074	2,070	2,049	1,710	1,738	1,813	1,851	23,210	25,740	(9.8%)	24,693
Outpatient Visits	746	724	640	726	657	695	734	617	654	623	592	505	7,913	8,934	(11.4%)	9,049
ER and Outpatient Visits	2,761	2,716	2,521	2,797	2,603	2,769	2,804	2,666	2,364	2,361	2,405	2,356	31,123	34,674	(10.2%)	33,742
Observation Patient Stays	144	135	143	153	164	166	163	164	155	146	172	156	1,861	1,637	13.7%	1,652
Surgery and Other Procedures																
Inpatient Surgeries	47	34	44	46	41	29	40	34	31	33	28	30	437	462	(5.4%)	528
Outpatient Surgeries	13	20	15	20	19	20	15	19	33	15	8	1	198	289	(31.6%)	274
Endoscopies	21	13	13	15	20	19	25	7	21	19	3	6	182	209	(12.9%)	215
Radiology Procedures	2,085	2,125	2,154	2,471	2,169	2,457	2,380	2,225	1,950	2,231	2,170	2,146	26,563	24,374	9.0%	25,122
Lab Charges	14,284	13,245	13,779	15,327	13,650	16,038	15,593	14,764	12,967	14,005	14,228	13,415	171,295	150,455	13.9%	170,385
Staffing																
Paid FTE	287.20	284.13	280.85	285.94	291.65	290.03	288.89	288.77	285.40	284.06	288.87	287.06	286.90	281.75	1.8%	261.98
Paid FTE per Adjusted Occupied Bed	5.38	5.82	6.01	5.78	5.67	5.95	5.62	5.70	6.22	5.99	6.60	7.21	5.96	6.02	(1.0%)	5.96
Operational Performance																
Gross Revenue Per Adj Pat Day	6,802	6,946	7,347	7,802	7,344	8,020	7,319	7,242	7,320	7,107	7,793	8,353	7,450	7,379	1.0%	7,276
Net Revenue Per Adj Pat Day	1,208	1,238	1,775	1,208	1,366	1,540	1,555	1,472	1,577	1,725	1,739	2,135	1,545	1,688	(8.5%)	1,650
Salaries & Benefits as % of Net Pat Revenue	102%	109%	74%	111%	96%	88%	81%	90%	89%	76%	85%	72%	88%	81%	8.6%	76%
Labor Cost per Adj Pat Day	1,233	1,350	1,305	1,344	1,316	1,361	1,258	1,324	1,397	1,318	1,470	1,531	1,351	1,371	(1.5%)	1,263
Total Expense Per Adj Pat Day	1,854	2,388	2,136	2,323	2,348	2,216	2,163	2,277	2,381	2,340	2,918	3,343	2,391	2,257	5.9%	2,089

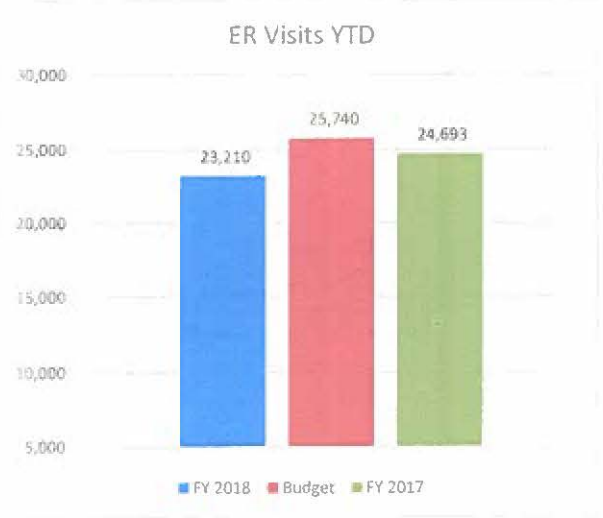
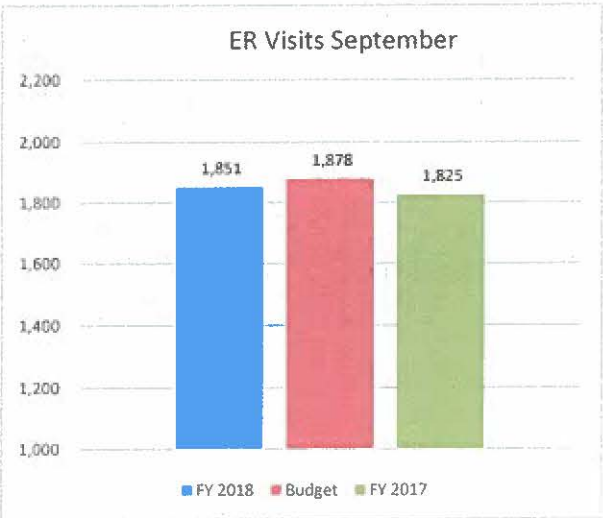
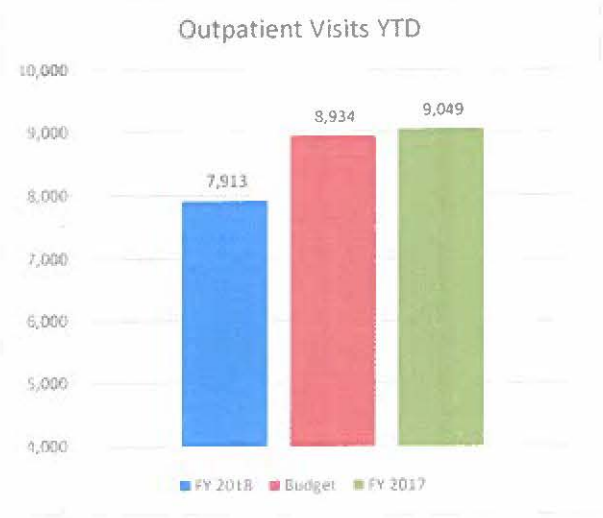
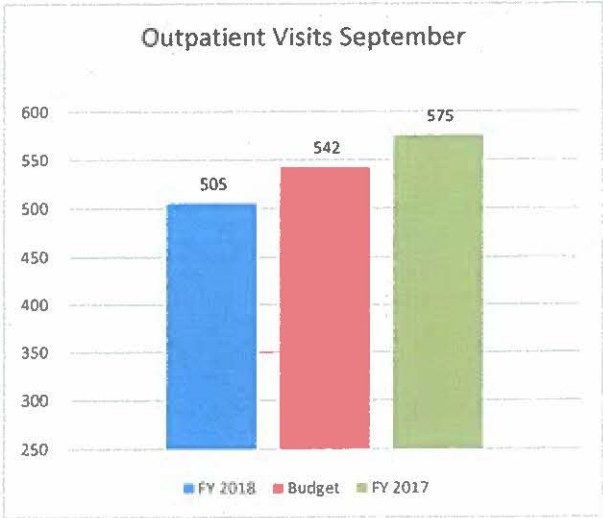
**LAKESIDE MEDICAL CENTER
Inpatient**



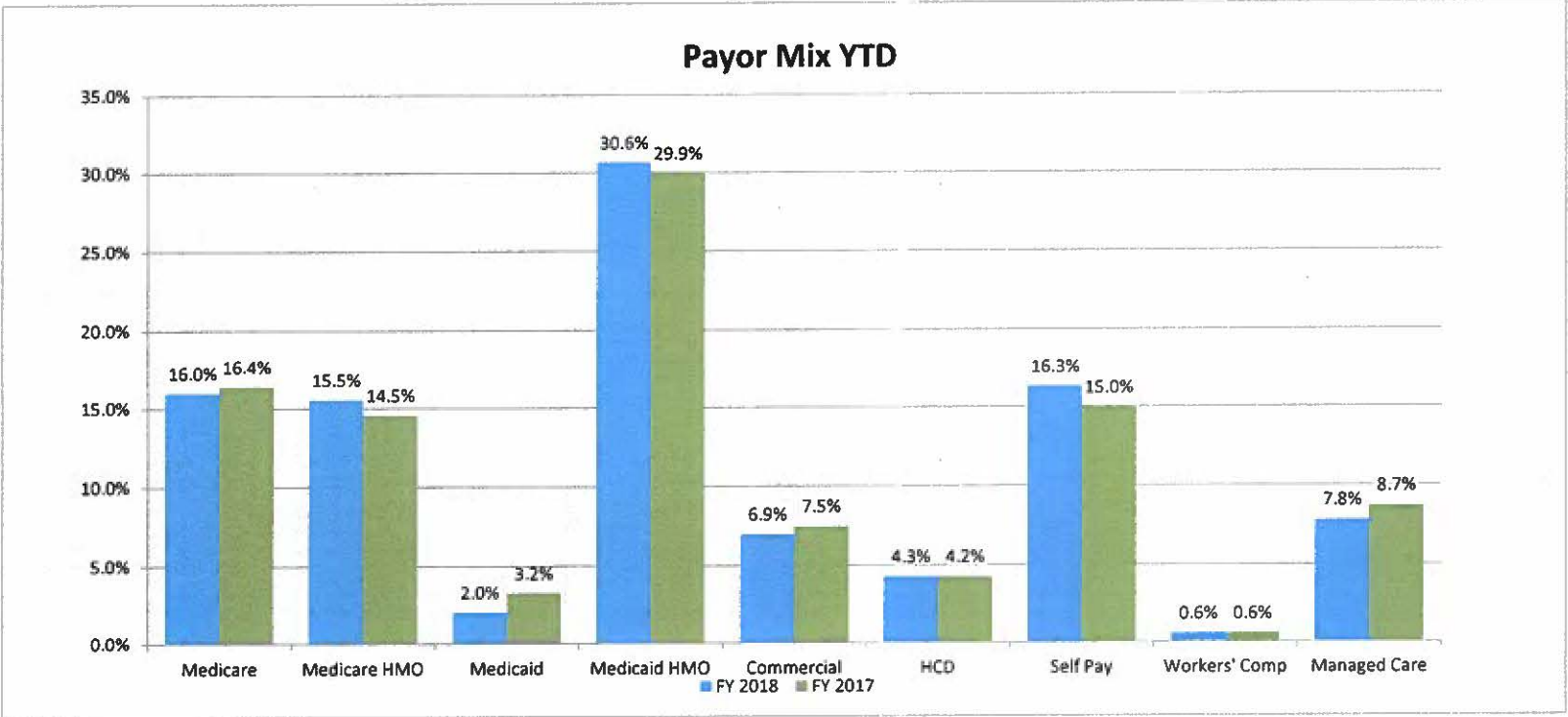
**LAKESIDE MEDICAL CENTER
Inpatient**



**LAKESIDE MEDICAL CENTER
Outpatient**



LAKESIDE MEDICAL CENTER
Revenue





Health Care District
PALM BEACH COUNTY



SUPPLEMENTAL INFORMATION

HEALTHY PALM BEACHES



Health Care District
PALM BEACH COUNTY



SUPPLEMENTAL INFORMATION

PRIMARY CARE CLINICS

Primary Care Clinics Statement of Revenues and Expenses by Month

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Year to Date
Gross Patient Revenue	1,932,348	1,614,292	1,726,128	1,887,183	1,901,243	2,169,234	1,858,934	1,729,846	1,801,509	2,072,740	2,048,106	1,686,293	22,427,858
Contractual Allowances	787,418	59,317	337,720	278,529	555,200	399,431	2,339,528	828,230	529,647	2,256,497	761,828	711,444	9,844,789
Charity Care	311,552	(253,490)	167,151	218,711	2,463	65,773	2,052,688	259,306	353,313	446,784	408,156	412,318	4,444,727
Bad Debt	213,806	165,082	190,754	153,100	156,052	249,996	17,792	22,862	248,396	106,526	651,797	120,750	2,296,913
Other Patient Revenue	580,915	(580,915)	-	153,027	21,861	21,861	3,783,586	1,790,782	649,599	2,008,457	704,658	346,880	9,480,710
Net Patient Revenue	1,200,487	1,062,467	1,030,503	1,389,870	1,209,390	1,475,895	1,232,511	2,410,230	1,319,752	1,271,389	930,983	788,662	15,322,138
Collections %	62.13%	65.82%	59.70%	73.65%	63.61%	68.04%	66.30%	139.33%	73.26%	61.34%	0.00%	0.00%	68.32%
Grant Funds	581,399	570,025	610,755	694,423	646,404	601,484	633,222	706,398	590,251	586,159	791,380	299,019	7,310,918
Other Revenue	2,856	1,864	109,616	3,012	2,486	43,940	4,062	64,999	3,771	4,339	1,674,896	13,578	1,929,420
Total Other Revenues	584,255	571,889	720,371	697,436	648,890	645,424	637,284	771,396	594,022	590,499	2,466,276	312,597	9,240,338
Total Revenues	1,784,741	1,634,356	1,750,874	2,087,305	1,858,280	2,121,319	1,869,795	3,181,626	1,913,774	1,861,888	3,397,260	1,101,259	24,562,477
											2,296,001		
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,216,848	1,147,815	1,156,021	1,157,040	1,203,702	1,316,763	1,241,980	1,415,855	1,174,280	1,165,687	1,294,254	1,110,064	14,600,308
Benefits	302,737	307,341	306,130	339,069	334,301	350,911	339,579	357,361	345,001	328,226	343,621	312,415	3,966,692
Purchased Services	36,818	31,240	55,668	56,008	40,481	92,475	101,864	53,008	102,800	203,204	97,371	130,280	1,001,218
Medical Supplies	25,047	34,241	41,871	45,383	65,137	41,037	40,647	35,160	36,607	33,213	32,851	58,368	489,562
Other Supplies	5,129	8,001	5,444	8,044	14,369	10,848	12,495	44,476	16,237	7,092	6,730	79,964	218,830
Contracted Physician Expense	12,703	2,652	-	-	-	-	-	-	-	-	-	-	15,355
Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Drugs	39,087	60,113	48,821	50,181	48,344	52,837	42,549	40,454	26,793	26,987	26,779	64,349	527,296
Repairs & Maintenance	28,999	49,299	58,740	12,935	48,891	41,387	21,609	92,624	23,703	38,120	67,112	103,251	586,669
Lease & Rental	111,395	109,108	90,150	129,097	117,865	127,337	165,851	122,460	95,932	106,145	105,159	77,924	1,358,420
Utilities	2,097	8,470	8,236	5,588	5,756	4,661	6,556	9,388	5,547	4,134	6,822	6,586	73,840
Other Expense	29,001	31,159	9,617	20,430	22,501	28,627	29,722	11,680	21,355	33,817	19,476	39,517	296,902
Insurance	1,778	1,778	1,416	1,417	1,417	1,417	1,417	1,883	2,417	2,404	2,938	1,883	22,163
Total Operational Expenses	1,811,638	1,791,217	1,782,114	1,825,192	1,902,763	2,068,799	2,004,269	2,184,349	1,850,671	1,949,029	2,003,113	1,984,602	23,157,257
Net Performance before Depreciation & Overhead Allocations	(26,897)	(156,860)	(31,240)	262,113	(44,484)	53,020	(134,474)	997,277	63,104	(87,141)	1,394,146	(883,344)	1,405,220
Depreciation	17,505	16,479	16,992	16,992	16,992	16,992	17,540	16,972	16,722	15,335	21,163	17,256	206,940
<i>Overhead Allocations:</i>													
Risk Mgt	7,453	8,836	13,641	8,777	9,774	10,231	8,967	9,838	13,092	9,732	10,122	9,810	120,273
Rev Cycle	48,556	47,099	34,355	59,652	49,552	37,122	48,655	16,506	35,835	52,339	40,319	64,150	534,139
Internal Audit	5	-	-	580	1,967	5,809	5,377	5,377	5,328	5,328	5,281	5,528	40,581
Palm Springs Facility	20,677	21,156	20,813	20,281	41,731	15,176	27,667	36,418	19,871	17,709	17,494	16,675	275,668
Administration	25,875	24,692	26,547	27,033	30,666	20,796	27,963	17,828	22,096	23,099	24,090	22,093	292,779
Human Resources	29,597	13,464	33,802	21,072	21,563	28,368	49,058	34,524	29,915	29,178	33,355	26,729	350,624
Legal	5,569	7,477	13,345	8,693	13,576	9,757	8,811	12,734	13,811	9,124	13,811	24,589	141,861
Records	4,860	4,152	3,963	4,751	10,058	6,632	9,240	10,701	5,944	6,255	6,722	(4,745)	68,534
Compliance	5,184	6,493	6,603	8,310	6,895	7,066	1,786	5,303	5,513	6,255	6,278	4,311	69,997
Planning/Research	1,666	1,204	1,163	1,248	1,111	1,207	5,733	1,250	1,093	1,225	1,353	(2,788)	15,464
Finance	26,706	21,729	22,431	24,720	24,201	43,417	29,974	30,126	24,580	25,476	26,114	28,382	327,857
Public Relations	5,778	7,688	7,362	5,198	13,328	3,213	6,360	8,045	7,531	8,785	9,972	10,985	94,244
Information Technology	68,942	137,669	80,805	37,467	76,905	67,776	75,088	110,642	65,435	74,684	93,958	122,873	1,012,243
Budget & Decision Support	2,141	2,508	2,397	2,616	84	(231)	3,602	-	-	-	-	-	13,118
Corporate Quality	4,089	3,976	1,372	3,565	2,776	4,069	3,662	3,945	3,675	3,762	3,957	(5,144)	33,706
Managed Care Contract	4,449	4,604	4,302	5,502	15,408	(1,070)	5,381	7,962	2,006	7,586	3,751	(1,958)	57,922
Total Overhead Allocations	261,549	312,747	272,899	239,466	319,593	259,338	317,325	312,840	254,648	285,225	291,890	321,487	3,449,008
Total Expenses	2,090,692	2,120,442	2,072,005	2,081,650	2,239,348	2,344,629	2,339,134	2,514,161	2,122,041	2,249,589	2,316,167	2,323,346	26,813,204
Net Margin	\$ (305,951)	\$ (486,086)	\$ (321,131)	\$ 5,655	\$ (381,068)	\$ (223,310)	\$ (469,339)	\$ 667,465	\$ (208,267)	\$ (387,701)	\$ 1,081,093	\$ (1,222,088)	\$ (2,250,728)
Capital	-	10,221	(10,221)	-	-	-	40,825	(40,825)	-	-	-	-	-
General Fund Support/ Transfer In	-	-	-	-	-	2,000,000	70,000	100,000	-	200,000	-	-	\$ 2,370,000

Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,380,050	1,503,910	(123,861)	(8.2%)	883,291	496,759	56.2%	18,498,402	18,148,548	349,854	1.9%	14,663,031	3,835,371	26.2%
621,958	508,285	(113,673)	(22.4%)	358,748	(263,210)	(73.4%)	8,766,046	6,017,761	(2,748,286)	(45.7%)	6,191,158	(2,574,888)	(41.6%)
278,070	163,403	(114,666)	(70.2%)	142,800	(135,270)	(94.7%)	2,901,754	1,836,780	(1,064,974)	(58.0%)	2,399,077	(502,677)	(21.0%)
114,951	32,082	(82,869)	(258.3%)	386,451	271,500	70.3%	1,909,808	417,228	(1,492,580)	(357.7%)	1,384,286	(525,522)	(38.0%)
1,014,979	703,770	(311,209)	(44.2%)	887,999	(126,980)	(14.3%)	13,577,608	8,271,768	(5,305,840)	(64.1%)	9,974,521	(3,603,087)	(36.1%)
196,265	-	196,265	0.0%	220,035	(23,770)	(10.8%)	6,173,774	-	6,173,774	0.0%	3,890,237	2,283,537	58.7%
561,337	800,141	(238,804)	(29.8%)	215,327	346,009	160.7%	11,094,568	9,876,780	1,217,788	12.3%	8,578,747	2,515,821	29.3%
40.68%	53.20%			24.38%			59.98%	54.42%		58.51%			
181,043	493,281	(312,238)	(63.3%)	473,768	(292,725)	(61.8%)	5,807,094	6,072,369	(265,275)	(4.4%)	5,174,323	632,772	12.2%
13,578	7,725	5,853	75.8%	1,878	11,700	622.9%	1,895,420	92,700	1,802,720	1,944.7%	693,491	1,201,929	173.3%
194,621	501,006	(306,385)	(61.2%)	475,646	(281,025)	(59.1%)	7,702,515	6,165,069	1,537,445	24.9%	5,867,814	1,834,701	31.3%
755,957	1,301,146	(545,189)	(41.9%)	690,973	64,984	9.4%	18,797,083	16,041,849	2,755,234	17.2%	14,446,561	4,350,522	30.1%
<i>Direct Operational Expenses:</i>													
879,061	967,418	88,356	9.1%	881,919	2,857	0.3%	11,943,929	12,448,779	504,850	4.1%	9,867,841	(2,076,088)	(21.0%)
248,700	266,814	18,114	6.8%	243,978	(4,723)	(1.9%)	3,188,279	3,270,701	82,422	2.5%	2,693,652	(494,627)	(18.4%)
31,435	47,839	16,404	34.3%	65,159	33,724	51.8%	800,940	572,783	(228,157)	(39.8%)	540,028	(260,912)	(48.3%)
33,986	19,706	(14,280)	(72.5%)	31,102	(2,884)	(9.3%)	186,330	234,201	47,871	20.4%	162,997	(23,333)	(14.3%)
59,457	9,713	(49,744)	(512.2%)	22,088	(37,369)	(169.2%)	168,247	115,175	(53,072)	(46.1%)	292,283	124,035	42.4%
-	-	-	0.0%	21,645	21,645	100.0%	15,355	-	(15,355)	0.0%	49,534	34,179	69.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
64,317	52,948	(11,369)	(21.5%)	83,475	19,158	23.0%	516,286	640,012	123,726	19.3%	530,842	14,556	2.7%
93,329	95,620	2,291	2.4%	52,470	(40,860)	(77.9%)	515,066	1,134,938	619,872	54.6%	438,168	(76,898)	(17.5%)
50,400	83,815	33,415	39.9%	182,341	131,941	72.4%	964,162	1,005,773	41,611	4.1%	1,017,188	53,026	5.2%
5,721	6,231	510	8.2%	4,492	(1,229)	(27.4%)	63,847	74,770	10,923	14.6%	42,433	(21,414)	(50.5%)
32,063	20,583	(11,479)	(55.8%)	(10,578)	(42,640)	403.1%	249,246	245,100	(4,146)	(1.7%)	152,591	(96,655)	(63.3%)
1,808	2,317	509	22.0%	1,670	(138)	(8.3%)	21,143	23,644	2,501	10.6%	20,356	(787)	(3.9%)
1,500,277	1,573,003	72,726	4.6%	1,579,759	79,482	5.0%	18,632,830	19,765,876	1,133,046	5.7%	15,807,912	(2,824,918)	(17.9%)
Net Performance before Depreciation & Overhead Allocations													
(744,320)	(271,857)	(472,463)	173.8%	(888,786)	144,467	(16.3%)	164,253	(3,724,027)	3,888,280	(104.4%)	(1,361,351)	1,525,604	(112.1%)

Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
9,764	8,105	(1,659)	(20.5%)	4,999	(4,765)	(95.3%)	63,896	97,256	33,360	34.3%	48,699	(15,197)	(31.2%)
							<i>Overhead Allocations:</i>						
7,696	9,782	2,086	21.3%	11,565	3,868	33.4%	94,355	116,222	21,867	18.8%	65,419	(28,935)	(44.2%)
49,719	42,483	(7,236)	(17.0%)	20,850	(28,869)	(138.5%)	413,981	503,990	90,009	17.9%	181,412	(232,569)	(128.2%)
4,337	4,137	(200)	(4.8%)	3,370	(966)	(28.7%)	31,836	49,144	17,308	35.2%	45,759	13,923	30.4%
14,274	27,788	13,515	48.6%	-	(14,274)	0.0%	235,978	333,462	97,484	29.2%	-	(235,978)	0.0%
17,332	20,148	2,816	14.0%	15,987	(1,345)	(8.4%)	228,535	239,363	10,828	4.5%	191,922	(36,613)	(19.1%)
20,171	25,138	4,967	19.8%	15,498	(4,674)	(30.2%)	267,014	295,559	28,545	9.7%	226,487	(40,527)	(17.9%)
19,290	10,213	(9,078)	(88.9%)	10,854	(8,437)	(77.7%)	111,578	121,333	9,755	8.0%	83,318	(28,261)	(33.9%)
(1,575)	4,739	6,314	133.2%	(2,996)	(1,421)	47.4%	55,889	56,303	414	0.7%	23,666	(32,223)	(136.2%)
3,382	6,584	3,202	48.6%	6,744	3,362	49.9%	55,458	78,223	22,765	29.1%	42,135	(13,323)	(31.6%)
922	1,159	236	20.4%	-	(922)	0.0%	12,417	13,769	1,352	9.8%	-	(12,417)	0.0%
22,266	22,104	(162)	(0.7%)	17,996	(4,270)	(23.7%)	259,503	262,610	3,107	1.2%	191,290	(68,213)	(35.7%)
8,617	14,810	6,193	41.8%	3,997	(4,621)	(115.6%)	74,497	175,955	101,458	57.7%	61,738	(12,759)	(20.7%)
96,395	71,878	(24,518)	(34.1%)	89,663	(6,732)	(7.5%)	794,123	853,941	59,818	7.0%	637,307	(156,816)	(24.6%)
-	2,767	2,767	100.0%	2,529	2,529	100.0%	8,068	32,875	24,807	75.5%	32,589	24,521	75.2%
(2,993)	2,332	5,325	228.4%	-	2,993	0.0%	27,485	27,700	215	0.8%	-	(27,485)	0.0%
(1,518)	8,290	9,807	118.3%	-	1,518	0.0%	44,893	98,343	53,450	54.4%	-	(44,893)	0.0%
258,317	274,352	16,035	5.8%	196,056	(62,261)	(31.8%)	2,715,609	3,258,792	543,183	16.7%	1,783,043	(932,567)	(52.3%)
1,768,358	1,855,459	87,102	4.7%	1,780,814	12,456	0.7%	21,412,335	23,121,924	1,709,589	7.4%	17,639,654	(3,772,681)	(21.4%)
\$ (1,012,400)	\$ (554,313)	\$ (458,087)	82.6%	\$ (1,089,841)	\$ 77,441	(7.1%)	\$ (2,615,252)	\$ (7,080,075)	\$ 4,464,823	(63.1%)	\$ (3,193,093)	\$ 577,841	(18.1%)
-	52,700	52,700	100.0%	-	-	0.0%	-	870,400	870,400	100.0%	-	-	0.0%
\$ -	\$ 800,000	\$ 800,000	100.0%	\$ 3,300,000	\$ 3,300,000	100.0%	\$ 2,370,000	\$ 9,600,000	\$ 7,230,000	75.3%	\$ 3,300,000	\$ 930,000	28.2%

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

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 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
Gross Patient Revenue	-	1,343,164	1,066,009	1,007,337	512,946	-	-	3,929,455
Contractual Allowances	-	387,233	277,529	271,615	142,365	-	-	1,078,743
Charity Care	-	469,752	421,329	471,399	180,493	-	-	1,542,973
Bad Debt	-	108,441	151,626	83,656	43,381	-	-	387,105
Total Contractual Allowances and Bad Debt	-	965,427	850,484	826,671	366,240	-	-	3,008,821
Other Patient Revenue	-	1,069,159	889,073	862,786	485,918	-	-	3,306,936
Net Patient Revenue	-	1,446,896	1,104,597	1,043,452	632,625	-	-	4,227,570
Collection %	-	107.72%	103.62%	103.59%	123.33%	0.00%	0.00%	107.59%
Grant Funds	224,714	416,188	331,323	317,148	214,450	-	-	1,503,823
Other Revenue	-	17,000	8,500	-	8,500	-	-	34,000
Total Other Revenues	224,714	433,188	339,823	325,648	214,450	-	-	1,537,823
Total Revenues	224,714	1,880,084	1,444,420	1,369,100	847,075	-	-	5,765,394
Direct Operational Expenses:								
Salaries and Wages	271,523	802,098	658,134	594,112	321,713	-	8,800	2,656,379
Benefits	58,369	268,563	166,865	189,545	94,374	-	698	778,414
Purchased Services	-	26,623	21,596	22,379	42,611	50,009	37,000	200,278
Medical Supplies	-	86,315	97,400	84,393	35,124	-	-	303,233
Other Supplies	480	14,731	16,330	11,925	7,117	-	-	50,583
Contracted Physician Expense	-	-	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-	-	-
Drugs	-	3,933	2,983	2,224	1,869	-	-	11,009
Repairs & Maintenance	-	17,946	20,563	18,624	14,470	-	-	71,603
Lease & Rental	-	116,297	68,847	66,486	75,675	66,953	-	394,259
Utilities	-	1,686	3,657	1,915	2,735	-	-	9,994
Other Expense	9,339	10,613	6,709	6,200	14,795	-	-	47,656
Insurance	-	-	-	-	1,020	-	-	1,020
Total Operational Expenses	339,711	1,348,806	1,063,084	997,801	611,503	117,022	46,498	4,524,427
Net Performance before Depreciation & Overhead Allocations	(114,996)	531,279	381,336	371,297	235,572	(117,022)	(46,498)	1,240,967
Depreciation	-	78,621	19,333	25,171	19,919	-	-	143,044
Overhead Allocations:								
Risk Mgt	2,023	7,856	5,356	5,670	5,012	-	-	25,918
Rev Cycle	-	39,497	26,931	28,506	25,225	-	-	120,158
Internal Audit	683	2,651	1,807	1,913	1,690	-	-	8,745
Palm Springs Facility	39,690	-	-	-	-	-	-	39,690
Administration	4,890	19,517	13,305	14,087	12,444	-	-	64,244
Human Resources	4,147	27,364	18,331	19,999	13,770	-	-	83,610
Legal	2,394	9,169	6,251	6,617	5,851	-	-	30,282
Records	1,207	3,755	2,562	2,709	2,411	-	-	12,645
Compliance	1,192	4,387	2,991	3,166	2,802	-	-	14,539
Planning/Research	250	918	626	663	590	-	-	3,047
Finance	5,578	20,635	14,069	14,892	13,179	-	-	68,354
Public Relations	1,601	5,965	4,067	4,305	3,809	-	-	19,747
Information Technology	17,028	66,123	45,078	47,725	42,166	-	-	218,120
Budget & Decision Support	160	1,612	1,098	1,164	1,016	-	-	5,050
Corporate Quality	594	1,848	1,260	1,333	1,186	-	-	6,221
Managed Care Contract	-	4,284	2,921	3,092	2,733	-	-	13,029
Total Overhead Allocations	81,437	215,581	146,653	155,842	133,885	-	-	733,398
Total Expenses	421,147	1,643,008	1,229,070	1,178,816	765,308	117,022	46,498	5,400,869
Net Margin	\$ (196,433)	\$ 237,077	\$ 215,350	\$ 190,284	\$ 81,767	\$ (117,022)	\$ (46,498)	\$ 364,524
Capital	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	-	-	-	-	-	-	\$ -	-

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
306,243	433,720	(127,477)	(29.4%)	251,212	55,031	21.9%	3,929,455	4,768,058	(838,603)	(17.6%)	4,215,010	(285,555)	(6.8%)
89,486	53,378	(36,108)	(67.6%)	(114,901)	(204,387)	177.9%	1,078,743	572,089	(506,654)	(88.6%)	1,208,917	130,174	10.8%
134,248	25,759	(108,489)	(421.2%)	98,063	(36,185)	(36.9%)	1,542,973	289,045	(1,253,927)	(433.8%)	1,484,964	(58,009)	(3.9%)
5,800	3,347	(2,452)	(73.3%)	(14,876)	(20,676)	139.0%	387,105	34,143	(352,963)	(1,033.8%)	66,684	(320,421)	(480.5%)
229,533	82,484	(147,049)	(178.3%)	(31,715)	(261,248)	823.7%	3,008,821	895,277	(2,113,544)	(236.1%)	2,760,565	(248,256)	(9.0%)
150,615	-	150,615	0.0%	141,000	9,615	6.8%	3,306,936	-	3,306,936	0.0%	2,286,300	1,020,636	44.6%
227,325	351,236	(123,910)	(35.3%)	423,927	(196,601)	(46.4%)	4,227,570	3,872,781	354,789	9.2%	3,740,745	486,825	13.0%
74.23%	80.98%			168.75%			107.59%	81.22%		88.75%			
117,976	255,732	(137,756)	(53.9%)	115,270	2,706	2.3%	1,503,823	2,576,146	(1,072,322)	(41.6%)	1,491,521	12,302	0.8%
-	8,500	(8,500)	(100.0%)	-	-	0.0%	34,000	102,000	(68,000)	(66.7%)	1	33,999	3,207,447.2%
117,976	264,232	(146,256)	(55.4%)	115,270	2,706	2.3%	1,537,823	2,678,146	(1,140,322)	(42.6%)	1,491,522	46,301	3.1%
345,301	615,467	(270,166)	(43.9%)	539,197	(193,896)	(36.0%)	5,765,394	6,550,927	(785,533)	(12.0%)	5,232,267	533,126	10.2%
<i>Direct Operational Expenses:</i>													
231,003	278,377	47,374	17.0%	209,548	(21,455)	(10.2%)	2,656,379	3,199,063	542,684	17.0%	2,587,021	(69,358)	(2.7%)
63,715	86,680	22,965	26.5%	63,446	(269)	(0.4%)	778,414	942,350	163,936	17.4%	721,718	(56,696)	(7.9%)
98,845	11,743	(87,102)	(741.7%)	6,366	(92,479)	(1,452.8%)	200,278	121,750	(78,528)	(64.5%)	108,751	(91,527)	(84.2%)
24,382	38,935	14,553	37.4%	20,877	(3,505)	(16.8%)	303,233	350,000	46,767	13.4%	219,921	(83,311)	(37.9%)
20,508	6,563	(13,945)	(212.5%)	6,563	(13,945)	(212.5%)	50,583	51,000	417	0.8%	35,778	(14,806)	(41.4%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
33	3,351	3,318	99.0%	1,106	1,073	97.1%	11,009	24,500	13,491	55.1%	16,823	5,814	34.6%
9,922	12,847	2,926	22.8%	14,040	4,118	29.3%	71,603	126,460	54,857	43.4%	72,324	721	1.0%
27,524	31,786	4,262	13.4%	27,028	(496)	(1.8%)	394,259	368,819	(25,440)	(6.9%)	324,047	(70,212)	(21.7%)
865	1,794	929	51.8%	-	(865)	0.0%	9,994	16,260	6,266	38.5%	-	(9,994)	0.0%
7,454	1,306	(6,148)	(470.6%)	68	(7,386)	(10,810.6%)	47,656	30,250	(17,406)	(57.5%)	18,683	(28,972)	(155.1%)
75	372	297	79.8%	108	33	30.3%	1,020	4,310	3,290	76.3%	1,316	297	22.6%
484,325	473,755	(10,571)	(2.2%)	349,149	(135,177)	(38.7%)	4,524,427	5,234,762	710,335	13.6%	4,106,382	(418,045)	(10.2%)
<i>Net Performance before</i>													
(139,024)	141,713	(280,737)	(198.1%)	190,048	(329,073)	(173.2%)	1,240,967	1,316,165	(75,198)	(5.7%)	1,125,885	115,081	10.2%

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
7,492	18,840	11,347	60.2%	12,506	5,014	40.1%	143,044	226,078	83,034	36.7%	149,376	6,332	4.2%
<i>Overhead Allocations:</i>													
2,114	2,950	836	28.3%	2,762	648	23.5%	25,918	31,922	6,004	18.8%	16,073	(9,845)	(61.3%)
14,430	13,632	(799)	(5.9%)	5,303	(9,127)	(172.1%)	120,158	146,271	26,112	17.9%	47,978	(72,181)	(150.4%)
1,191	1,248	56	4.5%	451	(740)	(164.2%)	8,745	13,498	4,754	35.2%	10,998	2,254	20.5%
2,401	4,674	2,273	48.6%	-	(2,401)	0.0%	39,690	56,086	16,396	29.2%	-	(39,690)	0.0%
4,761	6,076	1,316	21.7%	3,819	(942)	(24.7%)	64,244	65,745	1,502	2.3%	47,605	(16,639)	(35.0%)
6,558	9,270	2,713	29.3%	3,762	(2,795)	(74.3%)	83,610	96,079	12,469	13.0%	57,378	(26,232)	(45.7%)
5,299	3,080	(2,218)	(72.0%)	2,593	(2,706)	(104.4%)	30,282	33,326	3,044	9.1%	20,859	(9,424)	(45.2%)
(3,170)	1,429	4,599	321.8%	(947)	2,223	(234.7%)	12,645	15,465	2,820	18.2%	5,488	(7,157)	(130.4%)
929	1,986	1,057	53.2%	1,611	682	42.3%	14,539	21,485	6,947	32.3%	10,424	(4,114)	(39.5%)
(3,710)	350	4,060	1,161.2%	-	3,710	0.0%	3,047	3,782	735	19.4%	-	(3,047)	0.0%
6,116	6,667	551	8.3%	4,299	(1,817)	(42.3%)	68,354	72,130	3,777	5.2%	47,650	(20,704)	(43.4%)
2,367	4,467	2,100	47.0%	955	(1,412)	(147.9%)	19,747	48,329	28,582	59.1%	15,280	(4,467)	(29.2%)
26,477	21,678	(4,799)	(22.1%)	21,417	(5,060)	(23.6%)	218,120	234,550	16,430	7.0%	157,745	(60,375)	(38.3%)
-	835	835	100.0%	604	604	100.0%	5,050	9,030	3,979	44.1%	8,131	3,081	37.9%
(2,151)	703	2,854	405.8%	-	2,151	0.0%	6,221	7,608	1,387	18.2%	-	(6,221)	0.0%
(441)	2,660	3,100	116.6%	-	441	0.0%	13,029	28,542	15,513	54.4%	-	(13,029)	0.0%
63,170	81,703	18,533	22.7%	46,628	(16,542)	(35.5%)	733,398	883,849	150,451	17.0%	445,608	(287,790)	(64.6%)
554,988	574,298	19,310	3.4%	408,284	(146,705)	(35.9%)	5,400,869	6,344,689	943,819	14.9%	4,701,367	(699,503)	(14.9%)
\$ (209,687)	\$ 41,169	\$ (250,857)	(609.3%)	\$ 130,913	\$ (340,601)	(260.2%)	\$ 364,524	\$ 206,238	\$ 158,286	76.7%	\$ 530,900	\$ (166,376)	(31.3%)
-	-	-	0.0%	-	-	0.0%	-	2,155,696	2,155,696	100.0%	-	-	0.0%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Current Year Total	Current YTD Budget	%Var to Budget	Prior Year Total
Clinic Visits - Adults and Pediatrics																
West Palm Beach	1,678	1,467	1,614	1,583	1,648	1,561	1,681	1,300	1,579	1,635	1,719	1,322	18,787	17,088	9.9%	17,812
Delray	1,590	1,367	1,429	1,307	1,439	1,420	1,441	1,021	1,240	1,105	1,251	1,087	15,697	16,460	(4.6%)	17,415
Lantana	1,448	1,214	1,212	1,304	1,312	1,399	1,373	1,036	1,303	1,149	1,323	1,202	15,275	15,283	(0.1%)	14,885
Belle Glade	836	904	805	856	947	988	920	871	832	706	796	843	10,304	9,576	7.6%	9,849
Jerome Golden Center	294	214	238	206	239	278	310	235	246	155	-	-	2,415	3,251	(25.7%)	3,374
Lewis Center	197	169	205	166	203	212	218	191	257	275	325	243	2,661	2,360	12.8%	2,385
Lake Worth & Women's Health Care	1,540	1,431	1,497	1,527	1,554	1,660	1,557	1,251	1,520	1,409	1,458	1,335	17,739	16,488	7.6%	15,770
Jupiter Clinic	479	406	485	495	552	592	552	340	515	524	549	457	5,946	6,190	(3.9%)	2,557
West Boca	407	353	438	510	702	812	859	809	774	977	1,061	874	8,576	6,915	24.0%	1,765
Mobile Van	-	-	-	-	-	-	-	-	-	-	225	191	416	2,070	(79.9%)	-
Suboxone	199	269	216	214	308	352	383	384	324	414	452	248	3,763	15,392	(75.6%)	1,066
Total Clinic Visits	8,668	7,794	8,139	8,168	8,904	9,274	9,294	7,438	8,590	8,349	9,159	7,802	101,579	111,073	(8.5%)	86,878
Dental Visits																
West Palm Beach	1,085	816	926	870	803	858	987	897	754	746	828	745	10,315	11,181	(7.7%)	11,276
Lantana	833	711	699	697	671	754	749	709	623	649	675	548	8,318	8,935	(6.9%)	8,728
Delray	824	651	649	627	609	602	592	516	504	583	627	516	7,300	9,176	(20.4%)	8,948
Belle Glade	423	334	346	390	313	442	358	386	363	352	428	343	4,478	4,675	(4.2%)	4,493
Lake Worth	-	-	-	-	-	-	-	-	-	-	-	-	-	2,316	(100.0%)	-
West Boca	-	-	-	-	-	-	-	-	-	-	-	-	-	1,186	(100.0%)	-
Total Dental Visits	3,165	2,512	2,620	2,584	2,396	2,656	2,686	2,508	2,244	2,330	2,558	2,152	30,411	37,469	(18.8%)	33,445
Total Medical and Dental Visits	11,833	10,306	10,759	10,752	11,300	11,930	11,980	9,946	10,834	10,679	11,717	9,954	131,990	148,542	(11.1%)	120,323
Mental Health Counselors (non-billable)																
West Palm Beach	80	61	63	94	105	110	111	97	150	123	172	124	1,290	-	-	924
Delray	84	94	95	86	78	71	90	79	138	126	105	111	1,157	-	-	1,071
Lantana	235	126	149	63	158	136	150	146	222	226	253	378	2,242	-	-	1,423
Belle Glade	17	7	21	7	17	15	16	15	18	16	21	19	189	-	-	211
Lewis Center	61	49	74	105	137	158	189	172	195	213	233	208	1,794	-	-	657
Lake Worth	112	105	65	114	145	183	177	195	166	151	189	145	1,747	-	-	1,025
Jupiter	23	24	21	34	36	38	42	23	27	39	8	-	315	-	-	103
West Boca	7	14	23	24	23	27	34	19	30	26	12	-	239	-	-	64
Mobile Van	-	-	-	-	-	-	-	-	-	-	13	-	13	-	-	-
Total Mental Health Screenings	619	480	511	527	699	738	809	746	946	920	1,006	985	8,986	-	-	5,478



SUPPLEMENTAL INFORMATION

MEDICAID MATCH FUND

Medicaid Match Statement of Revenues and Expenditures

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 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%	
491,667	491,667	-	0.0%	491,667	(0)	(0.0%)	PBC Interlocal	5,900,000	5,900,000	-	0.0%	5,900,000	(0)	(0.0%)	
546	175	371	211.8%	43	503	1,170.4%	Other revenue	5,595	2,100	3,495	166.4%	1,017	4,577	449.9%	
492,212	491,842	371	0.1%	491,710	503	0.1%	Total Revenue	5,905,595	5,902,100	3,495	0.1%	5,901,017	4,577	0.1%	
<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%	
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	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%	
-	-	-	0.0%	-	-	0.0%	Medical Services	-	-	-	0.0%	-	-	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%	
1,441,591	1,426,572	(15,019)	(1.1%)	1,415,952	(25,638)	(1.8%)	Other Expense	17,068,343	17,118,860	50,517	0.3%	16,962,660	(105,683)	(0.6%)	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
1,441,591	1,426,572	(15,019)	(1.1%)	1,415,952	(25,638)	(1.8%)	Total Operational Expenses	17,068,343	17,118,860	50,517	0.3%	16,962,660	(105,683)	(0.6%)	
Net Performance before Overhead															
(949,378)	(934,730)	(14,648)	1.6%	(924,243)	(25,135)	2.7%	Allocations	(11,162,749)	(11,216,760)	54,011	(0.5%)	(11,061,642)	(101,106)	0.9%	
<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%	Legislative Affairs	-	-	-	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%	Communications	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Information Technology	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Total Overhead Allocations	-	-	-	0.0%	-	-	0.0%	
1,441,591	1,426,572	(15,019)	(1.1%)	1,415,952	(25,638)	(1.8%)	Total Expenses	17,068,343	17,118,860	50,517	0.3%	16,962,660	(105,683)	(0.6%)	
(949,378)	(934,730)	(14,648)	1.6%	(924,243)	(25,135)	2.7%	Net Margin	(11,162,749)	(11,216,760)	54,011	(0.5%)	(11,061,642)	(101,106)	0.9%	
949,378	934,730	14,648	1.6%	1,041,618	(92,240)	(8.9%)	General Fund Support	11,162,749	11,216,760	(54,011)	(0.5%)	11,179,018	16,269	0.1%	
\$ 949,378	\$ 934,730	\$ 14,648	1.6%	\$ 1,041,618	(92,240)	(8.9%)	Total Transfers In	\$ 11,162,749	\$ 11,216,760	\$ (54,011)	(0.5%)	\$ 11,179,018	\$ (16,269)	(0.1%)	

Medicaid Match Statement of Revenues and Expenditures by Month

	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Year to Date
Patient Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PBC Interlocal	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	5,900,000
Other revenue	23	594	677	569	305	313	399	508	381	507	772	546	5,595
Total Revenue	491,690	492,261	492,344	492,235	491,972	491,980	492,065	492,175	492,048	492,174	492,439	492,212	5,905,595
<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	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,441,591	1,441,591	1,441,591	17,068,343
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operational Expenses	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,441,591	1,441,591	1,441,591	17,068,343
Net Performance before Overhead Allocations	(924,263)	(923,692)	(923,609)	(923,717)	(923,980)	(923,972)	(923,887)	(923,777)	(923,904)	(949,417)	(949,152)	(949,378)	(11,162,749)
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit**	-	-	-	-	-	-	-	-	-	-	-	-	-
Legislative Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration**	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance**	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,415,952	1,441,591	1,441,591	1,441,591	17,068,343
Net Margin	(924,263)	(923,692)	(923,609)	(923,717)	(923,980)	(923,972)	(923,887)	(923,777)	(923,904)	(949,417)	(949,152)	(949,378)	(11,162,749)
General Fund Support	924,263	923,692	923,609	923,717	923,980	923,972	923,887	923,777	923,904	949,417	949,152	949,378	11,162,749
Total Transfers In	\$ 924,263	\$ 923,692	\$ 923,609	\$ 923,717	\$ 923,980	\$ 923,972	\$ 923,887	\$ 923,777	\$ 923,904	\$ 949,417	\$ 949,152	\$ 949,378	\$ 11,162,749

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: Fiscal Year 2018 Lakeside Medical Center Budget Amendment

2. Summary:

The 2018 fiscal year-end budget amendment for Lakeside Medical Center is presented for Committee review.

3. Substantive Analysis:


A budget amendment is necessary to increase a fund's budget, whose expenditures exceeded the adopted budget, or to add funds for new programs or services. Per Florida Statute 189.016, budget amendments must be adopted by Board resolution, and the budget can be amended within 60 days following the end of the fiscal year.

4. Fiscal Analysis & Economic Impact Statement:

The 2018 year-end budget 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.

	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:

N/A

Committee or Board

Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

6. Recommendation:

Staff recommends the Finance and Audit Committee review the 2018 fiscal year-end budget amendment and make recommendations as it deems appropriate to the Board for approval and adoption of Resolution #2019R-001.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn L. Richards
VP & Chief Financial Officer

BUDGET RESOLUTION #2019R-001

A RESOLUTION OF THE BOARD OF THE HEALTH CARE DISTRICT OF PALM BEACH COUNTY AMENDING THE ADOPTED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018 WHICH WILL ADJUST BUDGETED APPROPRIATIONS.

WHEREAS, the Board of the Health Care District of Palm Beach County, Florida has adopted the Fiscal Year 2017-2018 Budget on the 26th day of September 2017 pursuant to Resolution #2017R-003;

WHEREAS, the Board of the Health Care District of Palm Beach County, Florida has amended the Fiscal Year 2017-2018 Budget on the 28th day of November 2017 pursuant to Resolution #2018R-001;

WHEREAS, staff is bringing forward this budget amendment to cover the cost of unanticipated operating expenses;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Health Care District of Palm Beach County, Florida, that:

1. The FY 2017-2018 expenditure budgets be amended. A copy of the amendment is attached hereto as Exhibit "A."
2. There is hereby appropriated revised amounts (see Exhibit "A") to the General Fund and Lakeside Medical Center.
3. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED the 27th day of November 2018.

**PALM BEACH COUNTY, FLORIDA
HEALTH CARE DISTRICT OF PALM BEACH COUNTY**

Brian R. Lohmann
Chair

ATTEST: _____
Sean O'Bannon
Secretary

Health Care District of Palm Beach County
Budget Amendment
Fiscal Year 2017-2018

Expenditures:

Lakeside Medical Center
Operating Expenses \$2,500,000

General Fund
Medical Services (\$2,500,000)

Total Change in Expenditures \$0

Total Change in District's
Use of Reserves \$0

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: FY 2018 Audit Plan Status Update

2. Summary:

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

3. Substantive Analysis:

Since the 9/27/18, Committee meeting, 1 audit has been completed. The FY 2018 Audit Plan includes 12 audits. Crowe has completed 5 audits. There are 3 audits in the reporting phase and 2 in fieldwork. In addition, 2 audits are in the planning stage.

Crowe is currently conducting a risk assessment and has substantially completed the related interviews of key leaders. Crowe will be compiling the risks and will discuss with management and work to produce the FY 2019 Audit Plan.

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

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

5. Reviewed/Approved by Committee or Subsidiary Board:

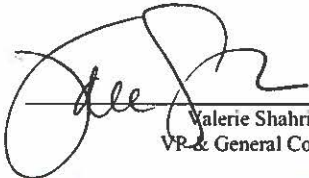
N/A

Committee or Board Date Reviewed

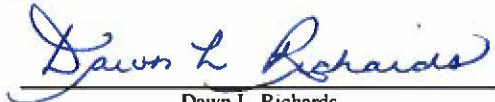
6. Recommendation:

Staff recommends that the Finance and Audit Committee approve the FY 2018 audit plan status update.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn L. Richards
VP & Chief Financial Officer

HEALTHCARE DISTRICT - OPEN MANAGEMENT ACTION ITEMS

AUDIT NAME	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS
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.	11/30/2018		Dawn Richards
AR Allowance	Aeromed Allowance Estimate Not Based On Sufficient Data	Revise Aeromed Allowance Calculation	Management is currently revising existing procedures and will look to include the necessary components and provisions related to the allowance process, where appropriate. The Aeromed department converted its patient accounting system in April 2018 from Tritech 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	12/31/2018	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	12/31/2018	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		Stephanie Dardanello
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 Megveron
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
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
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 Megveron

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	Reporting	Protiviti Risk Assessment, Crowe Horwath Top 20				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	Reporting	Crowe Horwath Top 20, Senior Leadership				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	Fieldwork	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	Fieldwork	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	Planning	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	Planning	Senior Leadership				Consistency of PTO practices coordinated with contracted terms per employment agreements. .

Time Table By Calendar Quarter

CHAN 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

FY 2019 RISK ASSESSMENT

Crowe's risk-based 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 establishing the 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 FY2019 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 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 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.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: Medical Device Security Assessment Report

2. Summary:

Provide the Medical Device Security Assessment report for committee review and approval.

3. Substantive Analysis:

Crowe completed the Medical Device Security Assessment project, which resulted in seven findings, one high risk, five moderate risk and one 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

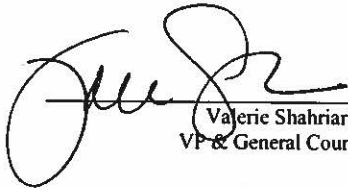
 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

6. Recommendation:

Staff recommends the Finance and Audit Committee approve the Medical Device Security Assessment report.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn L. Richards
VP & Chief Financial Officer

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

OBJECTIVES

- Tested whether controls surrounding the deployment, maintenance and security configuration of biomedical devices were functioning as Management intended.
- Tested whether security and operational controls were in place to track medical devices and protect the data contained on the devices.

SCOPE

The scope of the audit included: Biomedical Device Governance; Roles and Responsibilities; Device Risk Assessment; Inventory Management; Service Level Agreements and Monitoring; Network Segmentation; and Procurement. The scope also included testing of a sample of connected medical devices at the Lakeside Medical Center.

7 **Location:** Lakeside Medical Center, Belle Glade, FL

Time Period: August 2018

Scope Exclusions: Palm Beach County Healthcare Clinics are not in scope for this audit because a risk based approach was used to determine the significantly higher presence of connected medical devices within the hospital over the clinics.

CONCLUSION

The Health Care District of Palm Beach County's (HCDPBC) medical device security management program requires new governance and control maturity to become effective.

The lack of foundational controls and processes for a secure medical device program has resulted in unsecured medical devices that are attached to the HCDPBC network and the purchase and integration of connected medical devices without IT and Clinical Engineering oversight. An inspection of a sample of radiology-related connected medical devices at the Lakeside Medical Center identified weaknesses in device authentication, provisioning, network segmentation, patch management, and antivirus management. This increases the risk that security vulnerabilities associated with these devices become exploited by malware, negatively impacting the availability, integrity, or reliability of electronic Protected Health information (ePHI).

Key foundation controls include strong medical device governance, formal roles and responsibilities, completion of a medical device risk assessment, establishment of key medical device inventory attributes, improved Service Level Agreement requirements with the Clinical Engineering vendor, a separate network segment for medical devices to attach to the network, and IT Security and Clinical Engineering oversight of medical device purchases.

Management action plans resulting from the assessment are complex and many are dependent on successive completion while building to a more mature environment. Management will work to remediate the risks identified with the first action plan due January, 2019 and continue through March, 2020.

SUMMARY OF ISSUE RISKS

Confidential

Crowe Healthcare Risk Consulting LLC © 2018

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center



HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

ISSUE 1: Medical Device Governance Not Established

WHAT IS CAUSING THE ISSUE?

Accountability: HCDPBC management has not yet established a Medical Device Committee to govern medical device management processes.

WHAT IS EXPECTED?

A cross functional oversight committee that includes stakeholders from IT, Supply Chain, Clinical Engineering, and Hospital Administration that meet to define medical device strategy and policies & procedures over:

- Network connected medical device procurement, including IT and Clinical Engineering oversight
- Medical device Security Assessment
- Medical device Inventory Maintenance, Structure, and Ownership
- Medical device roles and responsibilities for each department
- Enforcing existing IT Security Policies over Medical Devices

WHAT ARE THE FINDINGS?

A cross-functional group to review, approve, and determine biomedical device related process and policy has not been established. This has resulted in unclear roles and responsibilities regarding medical device acquisition, security, and device connectivity to the HCDPBC network.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Provide a functional, efficient and safe medical equipment environment.

WHAT ACTIONS WILL MANAGEMENT TAKE?

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.

01/01/2019
Dennis Dzurowski - Director of Facilities

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

ISSUE 2: Medical Device Roles and Responsibilities Not Formalized

WHAT IS CAUSING THE ISSUE?

Policies and Procedures: A Medical Equipment Management Plan was approved in August 2018. However, the IT and Clinical Engineering Departments did not participate in the development of this plan.

WHAT IS EXPECTED?

Implementation of a Medical Device Management Plan that includes development from all departments that touch medical devices including IT, Clinical Engineering, Clinical Departments, and Procurement.

WHAT ARE THE FINDINGS?

- ⊗ Medical device roles and responsibilities among IT, Clinical Engineering, Procurement, and Clinical Departments have not been formalized.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Provide a properly maintained, safe and operational medical equipment environment.

WHAT ACTIONS WILL MANAGEMENT TAKE?

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.

03/29/2019
Dennis Dzurovski - Director of Facilities

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

ISSUE 3: IT Risk Assessment did not Include Medical Devices

WHAT IS CAUSING THE ISSUE?

Resource Alignment: The inclusion of connected medical devices was not part of the service agreement with the vendor who performed the assessment.

WHAT IS EXPECTED?

Meaningful Use requires organizations to conduct an annual medical device risk assessment as a component of the risk assessment measure. The annual HIPAA risk assessment is commonly used to meet this measure. For the annual HIPAA risk assessment, Management should conduct a detailed analysis of connected medical devices and the security controls they do and do not have in place. The next step of the assessment would categorize these devices into groups of security and patient safety risk and implement various compensating controls to reduce the risk discovered.

WHAT ARE THE FINDINGS?

The IT Risk Assessment prepared for HCDPBC did not include an assessment of risks, threats, and controls around medical devices.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Identify, assess and mitigate biomedical device risks per organizational policy, regulatory requirements and applicable industry standards.

WHAT ACTIONS WILL MANAGEMENT TAKE?

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 - Chief Information Officer
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HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

ISSUE 4: Medical Devices are Not on a Separate Network Segment

WHAT IS CAUSING THE ISSUE?

Resource Alignment: IT Management has contracted with CDW Government, Inc. to take the existing legacy flat network design and segment it for improved control but the initiative is not yet complete.

WHAT IS EXPECTED?

Unsecurable connected medical devices should be placed on a separate network segment as a mitigating control for network-connected medical devices that cannot be patched and / or have antivirus software installed due to device limitations.

WHAT ARE THE FINDINGS?

Medical devices are currently not on a separate network segment. This increases the risk of connected medical devices becoming infected with malware which can facilitate the spread of malicious viruses through the larger network.

ISSUE RISK

High Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Protect the privacy and security of ePHI data.

WHAT ACTIONS WILL MANAGEMENT TAKE?

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.

03/31/2020
Cindy Yarbrough - Chief Information Officer

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

ISSUE 5: Medical Device Inventory Adjustments are Not Reported to HCDPBC Management

WHAT IS CAUSING THE ISSUE?

Reporting: Inventory adjustment reporting has not been defined and agreed to between HCDPBC and Crothall Healthcare.

WHAT IS EXPECTED?

An addendum will be generated by Crothall Healthcare at any time the Initial Base Inventory Corridor equipment changes by 10% and at that time a new Base Inventory level will be established. Billing adjustments will be made at a rate comparable to similar equipment already covered and Crothall Healthcare shall provide HCDPBC with an Equipment Addendum and written notice of the increased / decreased amount.

∞ WHAT ARE THE FINDINGS?

Crothall Healthcare does not report medical device inventory changes to HCDPBC on a quarterly basis. This increases the risk of HCDPBC management being unable to reconcile Crothall Healthcare billing adjustments to inventory changes.

ISSUE RISK

Low Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Provide a properly maintained, safe and operational medical equipment environment.

WHAT ACTIONS WILL MANAGEMENT TAKE?

HCDPBC management will request Crothall Healthcare to provide quarterly medical device inventory adjustments.	03/29/2019 Dennis Dzurovski - Director of Facilities
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HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

ISSUE 6: Security-Related Medical Device Attributes Are Not Maintained

WHAT IS CAUSING THE ISSUE?

Resource Alignment: Responsibility for defining and maintaining medical device security-related attributes was not defined.

WHAT IS EXPECTED?

Security-related medical device attributes should be defined and maintained for each network connected medical device. Key security-related attributes include antivirus software name and version, operating system version and patching, IP address, users with privileged access, responsibility for device provisioning, database name and version, network VLAN location, interfaces with other systems, contains PHI, and application software.

WHAT ARE THE FINDINGS?

Security-related attributes for network connected medical devices were not being identified and documented which is necessary to effectively perform an enterprise medical device risk assessment and manage medical device security threats and risks.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Provide a properly maintained, safe and operational medical equipment environment.

WHAT ACTIONS WILL MANAGEMENT TAKE?

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 - Chief Information Officer

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

ISSUE 7: IT and Clinical Engineering Do Not Have Oversight Over Biomedical Device Purchases

WHAT IS CAUSING THE ISSUE?

Accountability: Management has not assigned the IT and Clinical Engineering Departments with any responsibility in this area.

WHAT IS EXPECTED?

The IT and Clinical Engineering Departments should have oversight to connected medical devices prior to purchase.

WHAT ARE THE FINDINGS?

The IT and Clinical Engineering Departments do not have oversight over connected medical device purchases prior to purchase. This increases the risk of purchasing a device that does not have strong security controls which would not be mitigated at the time of connection to the network.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Provide a functional, efficient and safe medical equipment environment.

WHAT ACTIONS WILL MANAGEMENT TAKE?

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.

03/29/2019
Dennis Dzurovski - Director of Facilities

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

CONTEXT

A biomedical device (medical device, connected medical device) is generally defined as an apparatus, appliance, software, material, or other article intended by the manufacturer to diagnosis, prevent, monitor, treat, or alleviate a disease. Medical devices range from simple medical thermometers to complex devices with attached computers that connect to a company's internal network.

The risks associated with complex medical devices have increased in recent years due to network connectivity and the ability to interface patient data to a centralized electronic medical record (EMR) system. HCDPBC currently outsources Clinical Engineering Services (which manage biomedical devices) to Crothall Healthcare, which includes the inspection, maintenance, and repair of equipment listed on a Covered Equipment List. The outsourcing agreement term was for three years, which ends October 1, 2018.

Crowe identified this biomedical device assessment as part of the Fiscal Year (FY) 2018 risk assessment process based on the risks related to the operation of controls in place supporting the confidentiality, integrity, and availability of electronic protected health information associated with biomedical devices. Management's objectives of providing a safe medical equipment environment and protecting the privacy and security of ePHI ties directly to the Health system's strategic objective to design and implement effective and efficient operating models for long-term sustainability and recognized value to patients.

⁹⁸ As part of this project, a medical device visibility tool from Great Bay was installed on the HCDPBC network. The purpose of this tool was to identify connected medical devices on the HCDPBC network. However, the Great Bay Medical Device Inventory Report may not reflect 100% of the connected medical devices in the captured IP range.

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.

HCDPBC Medical Device Security Assessment



Date: August 31, 2018

Location: Lakeside Medical Center

REPORT ACCEPTANCE

<u>Darcy Davis</u> Darcy Davis, Chief Executive Officer	<u>10-29-18</u> Date
<u>Dawn L Richards</u> Dawn Richards, VP & Chief Financial Officer	<u>10/29/18</u> Date

COPIES

Val Shahriari, VP & General Counsel
Ellen Pentland, Chief Compliance Officer

AUDITORS

Mike Ciaravino, Healthcare Risk Audit 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
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: Sponsored Programs Award Recommendations

2. Summary:

This agenda item presents 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.

3. Substantive Analysis:

Committee Members

Belma Andrić, Chief Medical Officer, VP & Executive Director of Clinical Services
Amy Walker, Director of Patient Access
Lisa Hogans, Corporate Quality Manager
Ginny Keller, Director, School Health Program
Thomas Cleare, VP of Strategy
Debbie Robinson, Manager, Sponsored Programs
Dawn Richards, VP and Chief Financial Officer
Robert Forchin, Manager, Accounting and Purchasing

Funding Request Requirements

To help the District fulfill its mission to be the health care safety-net for Palm Beach County, the District sought Funding Requests from organizations to provide health care services and health care support services to uninsured, underinsured and/or other vulnerable Palm Beach County residents. To select programs for this funding initiative, the District decided to partner with organizations that provide services that align with the priority areas, objectives, and strategies identified in the Community Health Improvement Plan (CHIP) for Palm Beach County and that do not duplicate services provided by the C.L. Brumback Primary Care Clinics, or other District operated initiatives.

Proposals

For this funding cycle, the District received requests for 26 proposed initiatives requesting \$3,545,290 in funding. The following table summarizes the requests.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

Organization Name	Proposed Services	2019 Funding Request
211	Public Awareness Campaign on suicide prevention and MH	\$78,000
Caridad Center	Specialty medical services, obesity and chronic conditions	\$490,000
Center for Child Counseling	BH services for at-risk children, families, community educ	\$80,000
Center for Family Services	BH services, substance abuse, psych evals, Outreach	\$120,000
Ctr for Trauma Counseling	BH therapy and interventions for suicide prevention, educ	\$120,000
Change Wellness Recovery	Intensive outpatient and aftercare services for MH/SA	\$501,335
Clinics Can Help	Durable medical equipment	\$65,033
Community Health Center	Mental health, vision services, chronic disease mgmt	\$50,000
Cornerstone Collaborative	Mobile health information, cardiac screening	\$86,000
Diabetes Coalition	Risk assess screenings, care coordination, referral, educ	\$63,016
Families First	Adult/pediatric BH services, outreach pregnant women	\$110,000
Flipany	Nutrition, physical activity programs, Grocery Store Train	\$75,250
Glades Initiative	Navigation, Nutrition Program, Medical Interpreter Train	\$53,000
Healthy Mothers...Babies	Centering Program - patient centered prenatal care	\$100,000
Healthy Mothers...Babies	Circle of Moms Program - for perinatal anxiety disorders	\$50,000
Jerome Golden Center	Co-Occurring MH/SA Residential Program, 4 beds	\$303,928
Jerome Golden Center	Partial Hospitalization Program, 5 clients per day	\$257,244
Legal Aid Society	Medical legal partnership project providing legal advice	\$100,000
Lord's Place	Integrated health care, physical and BH needs of homeless	\$80,000
Mental Health Association	MH screenings, supportive counseling, navigation, helpline	\$159,120
MyClinic	Primary care, referrals for specialty care, diabetes educ	\$50,400
Nat'l Alliance Mental Illness	Peer mentoring for individuals living with mental illness	\$69,019
PBC Medical Society Services	Screening, navigation, Project Access specialty physicians	\$195,000
South Florida Hunger Coal	Food Pharmacy Program, medically tailored food bank	\$185,000
Student ACES	MH first aid training for Glades Central & Pahokee HS	\$57,945
T. Leroy Jefferson Med Soc	Dietary, stress reduction, reduce risks, obesity, heart dis	\$46,000
Total		\$3,545,290

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

Committee Recommendation

The Sponsored Programs Selection Committee, made up of interdisciplinary members of the Health Care District staff, met on November 7, 2018. The Selection Committee reviewed all 26 proposals and evaluated the proposals' alignment with the Community Health Improvement Plan (CHIP) strategic objectives. Since the 26 proposals' funding request of \$3,545,290 exceeded the \$1,995,000 in available funding, the Selection Committee made the decision to develop some objective criteria to help guide the Committee's recommendation. Those criteria included:

- Maximum award amount of 10% of an organization's annual budget not to exceed \$200,000
- Minimum award amount of \$50,000
- Awards to only non-profit organizations
- Limit the number of awards for non-patient care related initiatives (i.e. education/awareness, nutrition, legal)
- Preference to existing initiatives, rather than start-up type proposals where funding would be used to purchase equipment or fund new overhead in order to deliver the service

The criteria established by the Selection Committee introduced some objectivity into the process. The funding parameters helped to fund a variety of initiatives while adhering to budget limitations. Using the criteria as a guide resulted in 2 of the 5 organizations that proposed education/awareness initiatives being selected, with preference to proposals where the education/awareness was not the sole or primary activity. Similarly, 2 of the 4 organizations that proposed nutrition related services were selected, with preference to the proposals where the organization was providing additional services. The criteria that focused on existing initiatives over new initiatives where the District would have been paying for equipment and new overhead costs, along with the criteria to focus on non-profit programs, enabled the Committee to meet its objectives. The Selection Committee's recommendations will fund a variety of initiatives that support the County's CHIP, while meeting the District's budget limitations.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

The following table presents the Selection Committee's award recommendations:

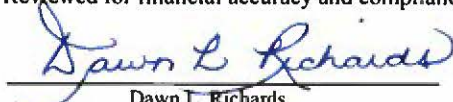
Organization Name	2017-18 Funding Award	2019 Funding Request	Annual Budget Amount	Funding as a % of Org Budget	2019 Funding Award
Caridad Center	\$380,000	\$490,000	\$6,972,578	2.87%	\$200,000
Center for Child Counseling	\$55,000	\$80,000	\$4,521,280	1.77%	\$80,000
Center for Family Services	\$50,000	\$120,000	\$3,187,735	3.76%	\$120,000
Ctr for Trauma Counseling	\$78,000	\$120,000	\$669,965	10.00%	\$66,996
Clinics Can Help	\$37,995	\$65,033	\$1,542,740	4.22%	\$65,033
Community Health Center	\$35,000	\$50,000	\$1,327,231	3.77%	\$50,000
Diabetes Coalition	\$50,000	\$63,016	\$91,730	54.51%	\$50,000
Families First	\$105,000	\$110,000	\$5,231,189	2.10%	\$110,000
Glades Initiative	\$30,000	\$53,000	\$907,090	5.84%	\$53,000
Healthy Mothers...Babies	\$60,000	\$100,000	\$4,994,756	2.00%	\$100,000
Healthy Mothers...Babies	N/A	\$50,000	\$4,994,756	1.00%	\$50,000
Jerome Golden Center	N/A	\$303,928	\$25,861,667	0.42%	\$108,000
Jerome Golden Center	N/A	\$257,244	\$25,861,667	0.36%	\$92,000
Legal Aid Society	\$75,000	\$100,000	\$10,171,068	0.98%	\$100,000
Lord's Place	N/A	\$80,000	\$9,167,943	0.87%	\$80,000
Mental Health Association	\$130,000	\$159,120	\$641,651	10.00%	\$64,165
MyClinic	\$36,000	\$50,400	\$337,425	14.82%	\$50,000
Nat'l Alliance Mental Illness	\$23,184	\$69,019	\$771,600	8.94%	\$69,019
PBC Medical Society Services	\$175,000	\$195,000	\$1,469,072	10.00%	\$146,907
South Florida Hunger Coal	\$80,000	\$185,000	\$4,004,500	4.62%	\$185,000
Total					\$1,840,120

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

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	\$1,840,120	Yes <input checked="" 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:

Selection Committee

 Committee or Board

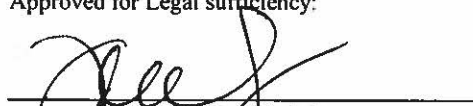
November 7, 2018

 Date Reviewed

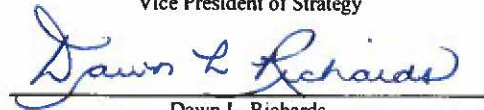
6. Recommendation:

Staff recommends the Finance and Audit Committee review the Sponsored Programs Selection Committee funding recommendation for the 20 proposed initiatives for a total \$1,840,120 and forward to the Board for approval.

Approved for Legal sufficiency:


 Valerie Shahmari
 VP & General Counsel


 Thomas Cleare
 Vice President of Strategy


 Dawn L. Richards
 VP & Chief Financial Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: Department of Health Subsidy

2. Summary:

The Department of Health Subsidy will provide funding for Preventive Medicine and Specialty Services for uninsured and underinsured patients for the period 10/1/2018 through 6/30/2019.

3. Substantive Analysis:

Under the Health Care District's and the Florida Department of Health's Master Agreement, the District provides funding to the Department of Health for a variety of preventive and specialty services to uninsured and underinsured patients. Also under the Master Agreement, the District reimburses the Department of Health for costs and expenses related to the District's use of the Department of Health's facilities in state and county buildings.

For FY 2018-19, the Seventh Amendment to the Master Agreement will address funding for the preventive and specialty services through a Subsidy methodology. The expenses for the space utilized by the District's Primary Care Clinics, Eligibility Department, and Pharmacy locations will continue to be paid at a rate of \$20.00 per square foot for a total of \$830,120 annually.

This year, the funding methodology for preventive and specialty services provided is changing from per visit payments and case-based payments to a subsidy methodology. Additionally, funding for lab services for the Maternity Care Program (previously funded through the provider claims process) will be included in the subsidy. Under the new methodology, the District will fund services related to the following programs through the subsidy:

- Immunization
- Sexually Transmitted Disease
- Tuberculosis
- Communicable Disease Surveillance
- Hepatitis
- HIV/AIDS Patient Care
- Chronic Disease Prevention Program
- Family Planning
- Improved Pregnancy Outcome
- Comprehensive Adult Health

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

For State Fiscal Year 2017-18, there were 108,800 patient visits and 24,429 disease case services provided (see attached). To support the continued delivery of the services, the District will fund \$6,350,347.50 through the Subsidy.

The Subsidy amount was derived from the budget-based funding required to provide the services. Annualized, the amount would represent 14.68%, or \$8,467,130 of the State/County Contract, which is the County Health Department's (CHD) Authorized Annual Budget (see attached). An additional amendment for the twelve (12) month period of 7/1/2019 – 6/30/2020 will be executed next year in order to bring the contracting period back to a 12 month period.

Under the Seventh Amendment, the Department of Health will invoice the District monthly for the Subsidy with the total reimbursement not to exceed \$6,350,347.50 for the period 10/1/2018 through 6/30/2019 for preventive and specialty care services.

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	\$6,350,347.50 (9 Months)	Yes <input checked="" 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:

N/A

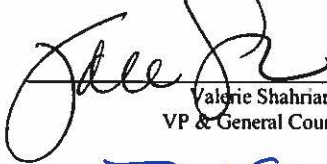
Committee or Board
Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

6. Recommendation:

Staff recommends that the Finance and Audit Committee review the Department of Health Subsidy for the period 10/1/2018 through 6/30/2019 for preventive and specialty care services and forward to the Board for approval.

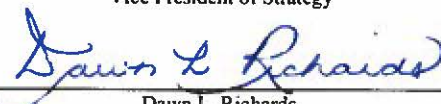
Approved for Legal sufficiency:



Valnie Shahrian
VP & General Counsel



Thomas Cleare
Vice President of Strategy



Dawn L. Richards
VP & Chief Financial Officer

THE FLORIDA DEPARTMENT OF HEALTH IN PALM BEACH COUNTY
PREVENTIVE AND SPECIALTY CARE SERVICES

Table 1

UNINSURED VISITS REPORT SPECIALTY CARE	
PROGRAM	FY 2017-2018
	Visits
STD	4,669
TB	1,310
FAMILY PLANNING	8,677
MATERNITY	392
GYN / ADULT	1,115
HIV	56
NUTRITION	24
TOTAL Uninsured Visits**	16,243
HCD Billed Patient Visits*	26,504
TOTAL All Patient Visits	108,800
% of Total	40%
** This Total does not include the Uninsured Ryan White Visits	
* The HCD billed patients will now be considered uninsured patients for Specialty Care.	

Table 2

SERVICES BY COMMUNICABLE DISEASE SUB PROGRAM		
SUB PROGRAMS	DEFINITION of SERVICE	FY 2017-2018
		Diseases
TB Cases and Suspects	A service is the receipt and analysis of a client's historical, laboratory and/or radiological reports to determine TB cases or latent TB infection.	54
TB Interjurisdictional	A service is the receipt and analysis of a client's historical, laboratory and/or radiological reports to determine TB cases and then contacting other states for patient referral or information sharing.	27
TB Electronic Disease Notification	A service is receipt and analysis of a referred immigrant or refugee's historical, laboratory and/or radiological reports to determine TB cases or latent TB infection.	89
STD Control	A service is the STD staff contacting the client, partner and/or provider via telephone or field visit to provide case notification, partner services, education and/or linkage to STD care.	7,935
Epidemiology	A service is the Epidemiology staff providing interview, case management, investigation, public information, consultation, surveillance and/or control measures to individual clients with communicable diseases.	4,469
Immunizations	A service is a risk assessment, counseling, educating and administering vaccines to prevent and mitigate disease occurrence.	11,855
Total Services / Diseases Per Year		24,429

Table 1 identifies that 40% (over 50% when Ryan White visits are included); of FDOHPBC Specialty Care visits are provided to the uninsured and under insured resident of Palm Beach County.

Table 2 identifies that 24,429 diseases were managed in preventive services.

FLORIDA HEALTH PALM BEACH COUNTY
 State Fiscal Year 2018 - 2019
 Approved Operating Budget

LB	Program Title	Total Direct & Non-Admin Costs	TOTAL STATE REVENUE	TOTAL COUNTYLOCAL & FEE REVENUE	HCD
101	Immunization	2,129,339	619,021	646,915	861,403
102	Sexually Trans. Dis.	2,494,294	1,025,325	591,266	877,701
104	Tuberculosis	2,857,522	1,278,320	573,430	1,005,772
106	Comm. Dis. Surv.	1,074,173	594,227	98,101	381,846
109	Hepatitis	146,158	94,809	19,779	31,570
113	HIV/AIDS Patient Care	5,011,805	2,013,787	1,585,079	1,412,938
210	Chronic Disease Prevention Pro	115,835	34,590	20,474	40,771
223	Family Planning	3,090,205	1,195,374	800,680	1,084,181
225	Improved Pregnancy Outcome	5,850,753	373,058	3,001,148	2,276,547
229	Comprehensive Child Health	87,144	38,822	17,550	20,672
237	Comprehensive Adult Health	1,317,597	588,904	264,934	463,759
238	Community Health Development	91,246	76,486	14,760	-
105	Non-Opju Providers	-	-	-	-
111	HIV/AIDS Prevention	3,037,010	2,523,298	513,712	-
112	HIV/AIDS Surveillance	603,664	553,048	50,615	-
114	ADAP	896,359	412,439	473,920	-
116	Pregnantness and Response	491,650	491,650	-	-
117	Adult Federal Vaccine	-	-	-	-
118	Refugee Health	1,023,517	924,522	98,995	-
180	Vital Records	603,295	-	603,295	-
211	VHC	5,256,076	5,256,076	-	-
212	Tobacco Use Intervention	340,932	340,932	-	-
213	WIC Breastfeeding Peer Counseling	120,920	120,920	-	-
227	Healthy Start Prenatal	2,286,917	-	2,286,917	-
231	Healthy Start Child	2,804,066	-	2,804,066	-
234	School Health	1,226,153	1,205,153	21,000	-
240	Dental Health	1,005,011	806,998	136,013	-
	Primary Care & Communicable Disease Programs	43,741,641	20,649,750	14,624,751	8,467,130
344	Tattoo Facility Services	75,978	61,533	14,445	-
345	Community Envir. Health	124,436	-	124,436	-
346	Injury Prevention	-	-	-	-
347	Costal Beach Monitoring	49,810	40,251	9,359	-
348	Food Hygiene	598,736	451,088	147,650	-
349	Body Piercing Facilities Services	6,874	6,663	1,911	-
350	Lead Monitoring Services	8,309	6,680	1,628	-
351	Group Care Facility	1,499,635	-	1,499,635	-
352	Migrant Labor Camp	98,315	11,714	88,801	-
353	Housing & Pub. Bldg.	11,262	-	11,262	-
354	Mobile Home and Park	88,623	31,509	57,114	-
355	Storage Tank Compliance Services	-	-	-	-
356	SUPER Acid Services	59,935	-	59,935	-
357	Limited Use Public Water Systems	128,674	-	128,674	-
358	Public Water System	334,571	160,448	174,123	-
359	Private Water System	90,774	-	90,774	-
360	PublicBathing Places	561,070	441,656	119,414	-
361	Onsite Sewage Treatment & Disposal	734,492	364,648	369,844	-
362	Public Sewage	176,473	3,588	172,885	-
363	Solid Waste Disposal Service	38,048	38,040	-	-
364	Biomedical Waste Services	348,162	214,496	133,666	-
365	Sanitary Nuisance	50,089	-	50,089	-
366	Rabies Surveillance	25,292	628	24,664	-
367	Adenovirus Survey	220,596	21,892	198,704	-
368	Rodent/Arthropod Control	9,656	9,656	-	-
369	Tanning Facility Services	8,265	6,380	1,885	-
370	Water Pollution	-	-	-	-
371	Indoor Air	1,490,147	-	1,490,147	-
372	Radiological Health	7,478	6,050	1,428	-
373	Toxic Substances	181,734	-	181,734	-
	Environmental Health Total:	7,827,228	1,877,220	8,160,908	-
	Administration	8,907,416	5,951,498	945,917	-
	Total	57,676,244	28,498,478	20,720,676	8,467,130
			49.35%	36.29%	14.68%

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

1. Item Description: Reimbursement for DOH Services in Excess of Contract Maximum

2. Summary:

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.

3. Substantive Analysis:

The Master Agreement between the Health Care District and the Florida Department of Health includes a reimbursement for services to uninsured and underinsured patients for medical and laboratory services. During FY2017-18, services provided exceeded the \$2,000,000 contract maximum. Several reasons contributed to the services beyond the \$2,000,000 maximum.

- One of the reasons was that there was a general increase in uninsured visits.
- Another factor, the District combined two uninsured “populations” that were growing at different rates. DOH serves many uninsured patients who select DOH directly for various services. Another group of uninsured patients are referred to DOH from the District’s CL Brumback Primary Care Clinics. The Clinic referred patients grew at a faster pace due to the growth and expansion of the Clinics.
- A third reason centered around patients referred to DOH for labs from the CL Brumback Clinics who ended up having insurance. In many cases, the referral requisition that the Clinics sent to DOH identified that the patient was uninsured. DOH relied on this information and ended up seeing what turned out to be insured patients and incorrectly billing them to the District as uninsured.

The \$2,000,000 maximum was met at the beginning of the 9th month of the agreement. Staff has been working with DOH on a resolution to the contract maximum and payments made for patients who had another payer source. Since the District is the payer of last resort, it cannot reimburse for services for patients with another payer source. Currently, DOH is auditing the Clinic referred patients identifying which patients have another payer source so they can remove them from the invoice. The audit process for July, August and Septmebr will not be completed until after the Board meeting, so the agenda item has been written recommending approval of the up to an additional \$561,739.10.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
November 27, 2018**

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	\$561,739.10 (1 time)	Yes <input checked="" 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:

N/A

Committee or Board

Date Reviewed


6. Recommendation:

Staff recommends that the Finance and Audit Committee review the information provided in this agenda item and forward to the Board for approval.

Approved for Legal sufficiency:


Valerie Shahriari
VP & General Counsel


Thomas Cleare
Vice President of Strategy


Dawn L. Richards
VP & Chief Financial Officer

