



FINANCE AND AUDIT COMMITTEE
December 10, 2019
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 & AUDIT COMMITTEE MEETING
AGENDA**

**December 10, 2019 at 12:00 P.M.
1515 N. Flagler Drive, Suite 101
West Palm Beach, FL 33401**

1. Call to Order – Edward Sabin, 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. Economic Update and Investment Program Review for Fiscal Year Ended 2019 (John Grady, Public Trust Advisors)
- B. Enterprise Project Management Office (Cindy Dupont)

4. Disclosure of Voting Conflict

5. Public Comment

6. Consent Agenda – Motion to Approve Consent Agenda Items

A. **ADMINISTRATION**

6A-1. **RECEIVE AND FILE:**

May 2019 Internet Posting of District Public Meeting

<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=267&message=0&DisplayType=C>

6A-2. **RECEIVE AND FILE:**

Finance and Audit Committee Attendance [Page 1]

6A-3. **RECEIVE AND FILE:**

Proposed schedule for 2020 Finance and Audit Committee Meetings [Pages 2-3]

- 6A.4. **RECEIVE AND FILE:**
Internal Audit Plan 2019-2020 Status Update and Follow-Up of
Management Action Plan Items for Completed Audits
[Pages 4-13]
- 6A-5. **RECEIVE AND FILE:**
Insurance Schedule 2019/2020
(Valerie Shahriari) [Pages 14-15]

7. Regular Agenda

A. **ADMINISTRATION**

- 7A-1. **RECEIVE AND FILE:**
Health Care District Financial Statements – September 2019
(Joel Snook) [Pages 16-68]
- 7A-2. **Staff Recommends a MOTION TO APPROVE:**
Sponsored Programs Award Recommendations
(Dr. Thomas Cleare) [Pages 69-73]
- 7A-3. **Staff Recommends a MOTION TO APPROVE:**
FY 2020/2021 Proposed Internal Audit Plan and Risk Assessment
[Pages 74-77]
- 7A-4. **Staff Recommends a MOTION TO APPROVE:**
Lakeside Medical Center Focused Facility Coding Compliance Audit
(Scott Gerard) [Pages 78-89]
- 7A-5. **Staff Recommends a MOTION TO APPROVE:**
Construction Build Out – Clinic at LMC Audit
(Andri De Vore) [Pages 90-100]

8. Comments

- A. CEO Comments
- B. CFO Comments
- C. Committee Member Comments
- D. Upcoming Events
 - 1. Insurance Schedule 2020/2021

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.

9. Motion to Adjourn

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

Attendance Tracking

	01/29/19	03/26/19	05/28/19	07/30/19	09/10/19	12/10/19
Edward Sabin	✓	✓	✓	✓	✓	
Nancy Banner	✓	✓	✓	✓	✓	
Joseph Bergeron	✓	✓	✓	✓	✓	
Mike Burke	✓	✓	✓	✓	✓	
Les Daniels		✓	✓	✓	✓	
Richard Sartory			✓	✓	✓	
Mark Marciano			✓	✓	✓	

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

1. Description: Proposed Schedule for the 2020 Finance & Audit Committee Meetings

2. Summary:

This agenda item provides the proposed schedule for the 2020 Finance and Audit Committee Meetings.

3. Substantive Analysis:

In September, the Health Care District will convene two (2) Truth In Millage (TRIM) meetings. The actual dates will be determined once other taxing authorities establish their TRIM dates.

March 10, 2020

- 12:00PM, Finance and Audit Committee Meeting

June 9, 2020

- 2:00PM, Joint Meeting with the Health Care District Board

September Meeting (Date TBD)

- 4:00PM, Joint Meeting with the Health Care District Board

December 8, 2020

- 12:00PM, Finance and Audit Committee Meeting

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:

N/A
Joel Snook, CPA
VP & Chief Financial Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

5. Reviewed/Approved by Committee:

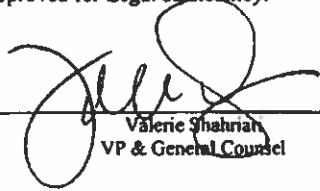
N/A
Committee Name

N/A
Date Approved


6. Recommendation:

Staff recommends that the Finance & Audit Committee receive and file the Schedule for the 2020 Finance & Audit Committee meetings.

Approved for Legal sufficiency:



Valerie Shahrian
VP & General Counsel

DocuSigned by:


8A681D19234E409
Darcy J. Davis
Chief Executive Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

1. Description: Internal Audit Plan 2019-2020 Status Update and Follow-Up of Management Action Plan Items for Completed Internal Audits

2. Summary:

This agenda item provides the Internal Audit Plan 2019-2020 Status Update and Follow-Up of Management Action Plan Items for Completed Internal Audits.

3. Substantive Analysis:

Since the 9/10/19 Committee meeting two internal audits on the approved internal audit plan have been completed. The FY 2019-2020 Internal Audit Plan includes 13 internal audits/projects. Crowe has completed five audits/projects. There are two internal audits/projects in the fieldwork phase, three in the reporting phase and two in the planning phase. One internal audit/project plan has not been started.

Per request of the District, Crowe would like to replace the Medicaid Wrap Process project and the District Cares Eligibility audit with Cash Posting-Clinics and Petty Cash audits, respectively. The District recently hired a permanent Director, Revenue Cycle. Replacement of the Medicaid Wrap Process project will allow Management to assess current processes and controls in place around this process and related revenue cycle function. Replacement of the District Cares Eligibility audit will allow Management to develop new processes and controls over this program, which is currently being restructured under the new Director, Revenue Cycle.

A special project, ADP Implementation Diagnostic, was added to the 2019-2020 Internal Audit Plan to address specific concerns expressed by Management over the implementation of the ADP solution. The proposed project Petty Cash may not be completed in the current year audit plan.

Also, per request of the District, Crowe deferred the Denials Management audit to a future audit plan year. This will allow Management to assess current processes and controls in place over the Denials Management function under the new Director, Revenue Cycle. The budgeted hours associated with the Denials Management audit will be re-allocated equally to the Construction Build-Out – Clinic at LMC audit to support additional hours incurred due to delays in obtaining documentation from Management and the Lakeside Medical Center Focused Facility Coding Compliance Audit to support additional hours incurred as a result of an expanded audit scope requested by Management.

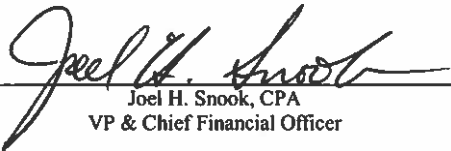
**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

Internal controls are strengthened when action plans for issues are implemented. Crowe discusses all issues with process owners during 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:



 Joel H. Snook, CPA
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

Finance and Audit Committee

 Committee or Board

[Insert Date]

 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee receive and file the Internal Audit Plan 2019-2020 Status Update and Follow-Up of Management Action Plan Items for Completed Internal Audits and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahriri
VP & General Counsel



Deborah Hall
VP, Compliance and Privacy Officer, Internal Audit

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

	Entity	Category	Quarter	Proposed Audit	Scope	Source	Status	Issues by Impact Level			Audit Overview
								High	Medium	Low	
1	Aeromedical	Finance & Revenue Cycle	2	Billing and Collections (Golden Hour)	FULL AUDIT	Crowe Risk Assessment	Complete	0	1	0	Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, an external assessment can address control gaps that might exist and consideration of leading practices provided.
2	District	Finance & Revenue Cycle	2	Procurement Controls	FULL AUDIT	Crowe Risk Assessment	Complete	0	2	3	Adequate control activities around vendor set-up, purchase authorizations, supply chain management and accounts payable can prevent financial issues for the District.
3	Clinics	Operations	2	Construction Build Out	FULL AUDIT	Crowe Risk Assessment	Complete Pending Audit Committee Approval	2	1	1	Construction projects can create risks of overpayments and delays. The primary care build out at LMC has experienced changes to scope and opportunities to enhance processes can help the District achieve organizational objectives.
4	Clinics	Finance & Revenue Cycle	3	Billing and Collections (Athena)	FULL AUDIT	Crowe Risk Assessment	Reporting				Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, control gaps might exist which could be addressed through an external review and consideration of leading practices.
5	Clinics	Operations	3	Mobile Van Operations and Processes	FULL AUDIT	Crowe Risk Assessment	Reporting				Adequate control activities are important to facilitate the eligibility, patient setup, data collection activities and downstream processes which support the overall effectiveness of the Mobile Van program. Risk areas to consider around this operation include proper storage of medication, vehicle downtime parking and security.
6	District	Human Resources	4	Employee Classification	PROJECT	Crowe Risk Assessment	Fieldwork				Adequate processes related to employees vs. contractors classification can prevent penalties and fines. Also, appropriate oversight of contractors can mitigate other risks for the District.
7	Aeromedical, LMC, Clinics	Finance & Revenue Cycle	4	Denials Management	FULL AUDIT	Crowe Risk Assessment	Deferred				To prevent negative financial impacts to the organization, adequate control activities over denials management should be in place. These controls and processes can also mitigate compliance issues and perpetual billing and collecting issues.
8	Clinics	Clinical	4	Quality Improvement and Reporting	FULL AUDIT	Crowe Risk Assessment	Reporting				Adequate control activities over the collection and aggregation of data from the individual clinics for reporting and performance improvement process can mitigate risks to deficient quality reporting and can enhance incentive opportunities. Quality metrics used can be compared to leading practices and potential gaps identified.
9	LMC	Clinical	4	Lakeside Medical Center Focused Facility Coding Compliance	FULL AUDIT	Crowe Risk Assessment	Complete Pending Audit Committee Approval	1	2	1	When coding monitoring procedures are reduced, related risks increase. Management implemented procedures to self-audit the coding process. This includes increasing staff over this function and bringing in outside providers to assist with oversight. With new procedures implemented, An audit can evaluate manual coding processes in place, Emergency Department codes, transfers and observation hours in the ED.
10	Clinics	Finance & Revenue Cycle	Q1 2020	Medicaid Wrap Process	PROJECT	Senior Leadership	Replaced				Given the complexities of the Medicaid Wrap filing, completeness of the data set being incorrect could subject the District to incorrect filing and receipts.
11	District	Operations	Q1 2020	District Cares Eligibility	FULL AUDIT	Crowe Risk Assessment	Replaced				Ineffective processes and control procedures can facilitate the Clinics registration to inappropriately deny or award eligibility coverage through District Cares.
12	Clinics	Clinical	Q1 2020	Payer Quality Incentive Bonuses	PROJECT	Senior Leadership	Planning				Payer quality reporting controls should support incentive bonuses received are accurate and represents the full amount allowable.
13	Clinics	Special Project	2	Athena System Selection and Current State	PROJECT	Finance and Audit Committee	Complete				Inadequate due diligence procedures related to the selection, implementation and use of an Electronic Health Record (EHR) system could be disruptive to business operations and present a risk to strategic and operational objectives. The Finance and Audit Committee noted Management concerns regarding the functionality and operational effectiveness of the athenahealth EHR system for the Clinics.
								3	6	5	

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

REMOVED:

7	Areomedical, LMC, Clinics	Finance & Revenue Cycle	4	Denials Management	FULL AUDIT	Crowe Risk Assessment	Deferred		To prevent negative financial impacts to the organization, adequate control activities over denials management should be in place. These controls and processes can also mitigate compliance issues and perpetual billing and collecting issues.
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REPLACED:

10	Clinics	Finance & Revenue Cycle	Q1 2020	Medicaid Wrap Process	PROJECT	Senior Leadership	Replaced		Given the complexities of the Medicaid Wrap filing, completeness of the data set being incorrect could subject the District to incorrect filing and receipts.
11	District	Operations	Q1 2020	District Cares Eligibility	FULL AUDIT	Crowe Risk Assessment	Replaced		Ineffective processes and control procedures can facilitate the Clinics registration to inappropriately deny or award eligibility coverage through District Cares.

ADD:

10	District	Operations	Q1 2020	Petty Cash	PROJECT	Senior Leadership	Not Started		To address Management concerns over the handling of petty cash funds, an assessment is needed to determine if controls in place over the security and use of petty cash accounts throughout the District are proper and if cash funds issued to the business units are accounted for properly.
11	Clinics	Operations	Q1 2020	Cash Posting	FULL AUDIT	Senior Leadership	Planning		Adequate controls over cash posting at the Primary Care Clinics can mitigate risks of theft, misposting to patient accounts and untimely deposits to the bank. Management noted concerns over the adequacy of these procedures.
14	District	Operations	Q1 2020	ADP Implementation Diagnostic	PROJECT	Senior Leadership	Fieldwork		Ineffective oversight and management over the implementation of ADP Human Capital Management (HCM) solution can result in unforeseen risks related to payroll processing, reporting accuracy and optimization of workflow/functionality. Management expressed concerns over undetected risks after payroll issues were experienced subsequent to implementation of the ADP solution.

Time Table By Calendar Quarter

Crowe Resource	Q2	Q3	Q4	Q1 2020
Certified Construction Auditor (CCA)	(1) Construction Build Out			
Harry Torres	(2) Billing and Collections (Aeromed) (3) Procurement Controls (13) Athena System Selection and Current State	(4) Billing and Collections (Clinics) (5) Mobile Van Operations	(6) Employee Classification (7) Denials Management (REMOVED)	(10) Petty Cash
Crowe Resource				(11) Cash Posting - Clinics (14) ADP Implementation Diagnostic
Clinical Specialist			(8) Quality Improvement and Reporting	
Compliance Specialist			(9) Lakeside Medical Center Focused Facility Coding Compliance	(12) Payer Quality Incentive Bonuses

Health Care District of Palm Beach County
Follow-up of Management Action Plan Items for Completed Internal Audits

As of December 10, 2019

OPEN ACTION PLANS

AUDIT NAME	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	RISK RATING
Construction Build Out - Clinic at LMC	2020-03	Construction Project Communication Not Timely Among Parties	Timely Notification of Critical Project Communications	<p>Going forward, on this and all future construction projects, Management will develop and implement a procedure requiring that the project architect promptly communicate project notifications received from AHCA and other building regulatory authorities to all interested parties in a timely manner.</p> <p>Expected Deliverables:</p> <ol style="list-style-type: none"> 1. Copy of procedure established reflecting inclusion of the above process. 2. A log of all project communications provided to the architect from AHCA regarding construction project activities that is distributed to all interested parties. 	12/31/2019		Thomas Farrell	High
			Determination and Pursuit of Remedies Related to Construction of Non-Compliant Building Wall	<p>In considering recovery of costs associated with construction of the non-compliant walls, Management will:</p> <ul style="list-style-type: none"> • Quantify additional costs incurred as a result of this construction; • Review the contract with the Architect for potential remedies; and • Determine the next steps in pursuing recovery of these costs in consultation with the HCDPBC Legal Department. <p>Expected Deliverables:</p> <ol style="list-style-type: none"> 1. Copy of the additional construction cost tabulation, and 2. Documentation of next steps to be taken, if any, to recover these costs. 	12/31/2019		Belma Andric, MD, Thomas Farrell	
Construction Build Out - Clinic at LMC	2020-03	Construction Management Policies and Procedures	Construction Management Policies and Procedures	<p>Formally develop Construction Management policies and procedures guidelines.</p> <p>Expected Deliverable:</p> <p>Copy of the published policy and procedures document.</p>	12/31/2019		Thomas Farrell	High
Construction Build Out - Clinic at LMC	2020-03	Contingency Use Directive (CUD) Approval Not Documented	Timely Review and Approvals of CUD's Prior to Implementation	<p>Going forward, on this and all future construction projects, management will establish a formal procedure requiring all parties, including the project architect, general contractor and HCDPBC management, formally document their approval of CUDs by signing them during their ongoing project meetings prior to implementation.</p> <p>Expected Deliverable:</p> <p>Copy of procedure established reflecting inclusion of the above process.</p>	12/31/2019		Thomas Farrell	Low
			Excess Contingency Usage Amount Resolution to be Determined	<p>Management will work with the general contractor to make a determination as to who should be responsible for contingency usage in excess of the contractually established \$100,000 limit, and execute the appropriate instrument (deductive CUD, contract change order) accordingly.</p> <p>Expected Deliverable:</p> <p>Evidence (deductive CUD, contract change order) of the resolution reached regarding excess contingency balance.</p>				
Credit Balance	2019-11	Credit Balances Not Resolved Timely at LMC, Clinics and Aeromed	Implement Process to Resolve Credit Balances Timely	<p>Management will develop procedures to identify, review and resolve credit balances timely. Overpayments that relate to government payers (Medicare/Medicaid) will be reviewed and resolved within 60 days of payment remittance, per Medicare rules. Overpayments from non-government payors will be reviewed and resolved within 120 days of the patient date of service.</p> <p>Management will assign dedicated staff to work and manage credit balances in all systems for new credit balances created each month. Credit balances that have not been refunded within the state of Florida's one-year dormancy rule will be considered for reporting to the State of Florida as unclaimed property.</p> <p>CROWE COMMENT: The District hired a permanent Director of Revenue Cycle, as of September 2019, who is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.</p>	6/30/2019	1/31/2020	Yolanda Ogle	Moderate

Health Care District of Palm Beach County
Follow-up of Management Action Plan Items for Completed Internal Audits

As of December 10, 2019

Credit Balance	2019-11	Lack of Procedures for Reporting Credit Balances Under Florida Unclaimed Property Laws	Implement Process to Report Unclaimed Property in Accordance with state of Florida Regulation	<p>Management will develop credit balance monitoring and reporting procedures and design credit balance prevention education and resolution training for staff. Management will create monthly reports to monitor credit balance creation and track resolution performance.</p> <p>Revenue Cycle management at the Clinics and LMC will coordinate with the District's Finance department to process and report unrefunded credit balances to the state of Florida, in accordance with the State's dormancy rules and reporting requirements over unclaimed property.</p> <p>CROWE COMMENT: The District hired a permanent Director of Revenue Cycle, as of September 2019, who is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.</p>	6/30/2019	1/31/2020	Yolanda Ogle, Robert Forchin	Moderate
Lakeside Medical Center Focused Facility Coding Compliance Audit	2019-09	Facility ED E/M Level Variances	Ongoing monitoring	Management will determine the process for ongoing pre-bill reviews to validate documentation supports the facility E/M level assigned.	2/28/2020		Yolanda Ogle	High
			Education	Ongoing education will be provided to nursing and coding staff on Med Host ED E/M facility criteria. The education will include the documentation elements that are components of the criteria.			Regina Stolpman	
Lakeside Medical Center Focused Facility Coding Compliance Audit	2019-09	Inpatient Coding Variance Identified	CDI Program	Management will analyze feasibility of implementing a Clinical Documentation Improvement program.	6/30/2020		Manuel Diaz	Moderate
Lakeside Medical Center Focused Facility Coding Compliance Audit	2019-09	ED Surgical CPT Variances	Create a process to work the Bill Selection Report	Management will implement a process to have staff on a daily basis review the Bill Selection Error Report to identify if a surgical charge is missing when they see a surgical CPT code.	1/31/2020		Yolanda Ogle	Moderate
			Re-Bill Claims	Management will rebill claims if they are within the timely filing limit.	12/31/2019		Yolanda Ogle	
			Access to revise Charges	Management will analyze feasibility of implementing a charge entry coordinator to address charge errors.	1/31/2020		Yolanda Ogle	
			Education	Management will provide additional education to ED charge staff regarding capturing the procedure charge in the ED.	1/31/2020		Regina Stolpman	
Lakeside Medical Center Focused Facility Coding Compliance Audit	2019-09	Current NOON operational procedures were not aligned with Admission Policy	Revise Admission Form Policy	Management will revise the current Admission Form policy to align with Florida regulation and current processes.	1/31/2020		Yolanda Ogle	Low
			Education	Management will provide education to the staff on the newly revised policy.				
Medical Device Security Assessment	2019 - 07	Security-Related Medical Device Attributes Are Not Maintained	Establish Medical Device Network Segment	<p>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</p> <p>CROWE COMMENT: Management turnover and changes in responsibilities at the District IT department and LMC has caused delays in the implementation of this action plan item. Management has provided a revised due date for completion.</p>	10/31/2019	12/31/2019	Michael Francischiello	Moderate

Health Care District of Palm Beach County
Follow-up of Management Action Plan Items for Completed Internal Audits

As of December 10, 2019

Medical Device Security Assessment	2019 - 07	IT Risk Assessment did not Include Medical Devices	Establish Medical Device Governance Committee	IT Management will direct with the external vendor who completes the FY2019 IT Risk Assessment to include medical device threats, risks, and controls. <u>CROWE COMMENT:</u> Management was informed by RSM, the external vendor, that they will include medical device threats, risks, and controls in the annual IT Risk Assessment to be performed in February 2020.	11/30/2019	2/28/2020	Cindy Yarbrough	Moderate
Medical Device Security Assessment	2019 - 07	Medical Devices are Not on a Separate Network Segment	Provide Quarterly Reporting	IT Management has contracted with CDW Government, Inc. to transform the HCDFBC network from a legacy flat design to a segmented design. The project will include a separate segment to place medical devices.	3/31/2020		Cindy Yarbrough	High
Procurement Controls Audit	2020-02	A Duplicate Payment Was Made	Research Duplicate Payment Identified and Request Refund from Vendor	Management will reinforce current procedures used by AP Coordinators to check for potential duplicate payments if a vendor had a name change. Management will request a refund from the vendor. <u>CROWE COMMENT:</u> The CFO role was filled in August 2019. Management is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.	8/30/2019	12/31/2019	Sabrina Thornton	Moderate
Procurement Controls Audit	2020-02	No Process to Monitor Open Purchase Orders	Develop Procedures to Close Old Purchase Orders	Management will develop a quarterly procedure to formally analyze open purchase orders older than 60 days and close out the Purchase Order if it is not used. <u>CROWE COMMENT:</u> The CFO role was filled in August 2019. Management is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.	9/30/2019	12/31/2019	Robert Forchin	Low
Procurement Controls Audit	2020-02	User Access Profile Did Not Enforce Segregation of Duties over AP Functions	Continue Compensating Control and Assess Opportunity to Remove Access for Printing Vendor Checks	Management will work with the General Ledger software vendor and the District's IT department to assess if the access profile can be modified for this employee to strengthen segregation of duties while maintaining the ability to perform all required job duties. <u>CROWE COMMENT:</u> The CFO role was filled in August 2019. Management is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.	8/30/2019	12/31/2019	Sabrina Thornton	Low
Procurement Controls Audit	2020-02	Users with Inappropriate Access to AP Function in the District's General Ledger System	Remove Users with Inappropriate Access to AP Function in FinancePlus and Obtain Access Reports with all Listed Users	A formal request was issued to IT during the audit to remove the inappropriate user access of the two personnel. Also, Management will request that IT provide user profile reports which include all users with access to AP functions in FinancePlus, which will facilitate the quarterly reconciliation of user access to FinancePlus. <u>CROWE COMMENT:</u> The CFO role was filled in August 2019. Management is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.	9/30/2019	12/31/2019	Sabrina Thornton	Low
Procurement Controls Audit	2020-02	Vendor Master Maintenance Controls Could Be Strengthened	Annual Vendor Master File Maintenance	Management will develop a formal annual vendor master maintenance procedure that includes an analysis of the Vendor Master File to identify duplicate vendors, unused vendors and current or former employees inappropriately listed as active vendors. Management will deactivate vendors no longer needed in the Vendor Master File. <u>CROWE COMMENT:</u> The CFO role was filled in August 2019. Management is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.	9/30/2019	12/31/2019	Sabrina Thornton	Moderate

Health Care District of Palm Beach County
 Follow-up of Management Action Plan Items for Completed Internal Audits

As of December 10, 2019

PTO Benefits	2019 - 12	PTO Accrued at Higher Rates due to Exceeding 80 Regular Hours	Educate Department Managers	<p>The Payroll Manager will educate department managers regarding the importance of making certain that employees do not exceed 80 regular hours. This education will be incorporated into the quarterly education session.</p> <p>CROWE COMMENT: Management has indicated that the ADP implementation scheduled for October 2019 may eliminate this risk but the Payroll department continues to address the accrual of PTO on hours exceeding 80, with managers on an individual basis. Management will finalize the action plan item after ADP implementation is complete.</p>	3/31/2019	12/31/2019	Sabrina Thornton	Moderate
			Build a Rule into Kronos	<p>The Payroll Manager will build a rule into the Kronos system which will comply with the PTO policy of employees not exceeding 40 regular hours per week.</p> <p>CROWE COMMENT: Management will implement the new rule in Kronos after ADP is implemented in October 2019. Currently, Payroll staff reviews the timecards and notify the managers regarding discrepancies in PTO if the employee has over 40 hours in a week. Employee managers also review timecards.</p>	3/31/2019	12/31/2019	Sabrina Thornton	Moderate
Third Party Vendor Management	2019 - 09	Security Officer Contract Performance Not Formally Monitored to Address Service Level Issues at Lakeside Medical Center (LMC)	Work with Service Provider to Resolve Service Related Issues and Implement Tools to Monitor Performance at LMC	<p>Management is discussing the service related issues identified with appropriate management over the Security Officer service agreement and will implement appropriate corrective actions.</p> <p>Management will implement a formalized performance monitoring process which will include tools and procedures to address G4S compliance with contract requirements and provide effective oversight over the contract. Such tools will include verification of licensing requirements, notification of changes to vendor's key personnel, unsatisfactory personnel, minimum hiring standards, training expectations, scheduled and unscheduled inspections, reconciliation of service hours billed, communication of incident reports and resolving performance issues in a timely manner. Management will also apply action plan items to other business units serviced by G4S.</p> <p>CROWE COMMENT: Management is currently assessing alternate solutions to the current vendor. Implementation of action plan items is currently on-going.</p>	4/30/2019	12/31/2019	Janet Moreland, Dennis Dzurovski	Moderate
Third Party Vendor Management	2019 - 09	Improve Performance Management Procedures for LMC Cafeteria Services	Develop Tools and Formal Procedures to Adequately Monitor and Management Performance of Cafeteria Services Provider at LMC	<p>Management will implement tools and procedures to facilitate contract performance monitoring. In accordance with quality monitoring and process improvement goals included in the contract, LMC will develop a patient/customer satisfaction tool to survey patient/customer satisfaction with cafeteria services. Additionally, LMC will survey Nutrition Services staff semi-annually to gauge strengths and weaknesses of the department and management. The results of these surveys will be included in the annual business plan. Management will also make sure that the annual business plan details all of the elements provided in the contract requirements, such as Goals and Objectives to be attained over the following operational year.</p> <p>Additionally, management will require contractor to provide a monthly operational report that details all the relevant topics noted in the contract terms. Finally, Management will work with appropriate contractor personnel to develop a Quarterly Business Review packet that provides management appropriate insight to analyze financial results and operations of the cafeteria services provided by the vendor. The information in the Quarterly Business Review should include sufficient level detail to allow management to observe and follow up on significant trends and/or variances. Management will meet with vendor quarterly to discuss performance issues and any necessary corrective actions.</p> <p>CROWE COMMENT: Management has not fully implemented action item. Some tools and procedures have been developed but Management has not received an acceptable business plan from the vendor, as stipulated in the agreement. Turn-over in the LMC Hospital Administrator position has delayed action plan. Full implementation is in progress.</p>	4/30/2019	12/31/2019	Janet Moreland	Moderate

Follow-up of Management Action Plan Items for Completed Internal Audits

Third Party Vendor Management	2019 - 09	Establish Procedures Around Vendor Performance Monitoring	Develop District-wide Procedures and Guidelines Over Vendor Performance Monitoring and Management	<p>Vendor performance monitoring and management procedures consists of a Vendor Risk Assessment, Vendor Due Diligence, Vendor Contract Management and Vendor Supervision. Management will develop a Vendor Risk Rating Matrix to assign a Vendor Risk Rating of Low, Medium or High Risk which is managed by an assigned contract supervisor for each department. Exceptions to the assigned risk rating may be granted as noted by the Risk Rating Matrix.</p> <p>The Rating is an indicator of the level of due diligence the organization requires for each vendor. Risk assessments will be reviewed as part of contract renewal or anytime its scope changes significantly. Medium and high-risk vendor contracts, including renewals, will be executed by the business unit senior leader or above. The assigned contract supervisor will complete the vendor risk analysis, vendor due diligence review, maintain vendor files and act as vendor liaison.</p> <p>CROWE COMMENT: The CFO role was filled in August 2019. Management is currently assessing processes in place and evaluating the implementation of the Management Action Plan for this issue. Management provided a Revised Due Date to finalize this action plan item.</p>	4/30/2019	12/31/2019	Joel Snook	Low
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ACTION PLANS COMPLETED SINCE THE LAST AUDIT COMMITTEE MEETING ON 9/10/19:

AUDIT NAME	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	FOLLOW-UP COMMENTS
Construction Build Out - Clinic at LMC	2020-03	General Contractor Payment Made Without Proper Approval or Supporting Documentation	Complete Documentation and Approvals on Payment Applications	<p>Going forward, on this and all future construction projects, Management (Director of Construction Development and the Business Owner Executive) will review and approve all general contractor payment applications, require that the project architect completes the Architect's Certificate for Payment portion of the application before payments are made and enable payment system functionality to better control contractor payments.</p> <p>Expected Deliverables: General Contractor payment applications evidencing approval by HCDPBC Management and completion of the Architect's Certificate for Payment by the project architect and evidence of payment system functionality.</p>	11/15/201		Thomas Farrell	Complete
Controlled Substances	2019 -10	Inventory Not Recorded in Finished Form	Inventory Recorded In Finished Form	<p>The Pharmacy Procedures Manual will be revised to include the 'finished form' requirement and the inventory count sheets will be revised to include the "finished form" format. Management provided staff with training and also revised written procedures to record inventory counts in finished form.</p> <p>Additionally, Pharmacy Management will provide education to pharmacy staff to record inventory counts in finished form. The next annual inventory is scheduled for September 30, 2019.</p>	10/1/2019		Hyla Fritsch	Complete
Lakeside Medical Center Focused Facility Coding Compliance Audit	2019-09	Inpatient Coding Variance Identified	Coding Education	<p>Coding staff was educated on the coding of secondary diagnoses and procedures as identified in the audit.</p>	11/5/2019		Manuel Diaz	Complete
Patient Access - Front End Processes and Controls	2019 - 04	Vendor Contract Lacks Performance Metrics	Monitor Effectiveness of Patient Certification Services	<p>The service agreement was effective October 2018. The medical services provided to patients who are qualified are not billable and LMC can only benefit from the patient's eligibility if they return for future service. Management will need sufficient data to analyze and develop appropriate goals and benchmarks.</p> <p>Once sufficient historical data is established management will analyze how many patients have been qualified on a monthly basis and how many have returned for medical service and implement relevant KPI's/ metrics to assess the overall benefit and effectiveness of the QMB certification program. The established metrics will be reviewed quarterly.</p> <p>CROWE COMMENT: Management performed a cost/benefit analysis over the QMB certification services provided under the agreement with the vendor, between September 2018 and August 2019 and noted that costs exceeded the benefits. Management has decided to immediately terminate the portion of the agreement with the vendor that covers the QMB certification program. This action plan item was not implemented.</p>	6/30/2019	9/30/2019	Tabatha McCallister	Management Will Not Implement

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

1. Description: Insurance Schedule 2019-2020

2. Summary:

A summary schedule of the corporate insurance policies for 2019-2020.

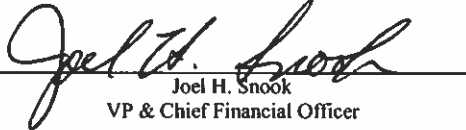
3. Substantive Analysis:

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	\$1,540,658.00	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:



 Joel H. Snook
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:


N/A N/A

 Committee or Board Date Reviewed

6. Recommendation:

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

Approved for Legal sufficiency:



 Valerie Shahriari
 VP & General Counsel



 Joel H. Snook
 VP & Chief Financial Officer

2019-2020 INSURANCE SCHEDULE



COVERAGE	CARRIER	EFFECTIVE DATE	TERM DATE	PREMIUM	LIMITS	DEDUCTIBLE / RETENTION	ALLOCATIONS
AVIATION	Global Aerospace, Inc., CV Starr, & USAIG	10/1/2019	10/1/2020	\$149,359.00	\$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	10/1/2019	10/1/2020	\$2,795.00	\$125,000	N/A	Legal
CLAIMS BILL/EXCESS	Barbican	7/1/2019	7/1/2021	\$110,000.00	\$5,000,000	\$500,000/\$575,000 HPL claim and aggregate. \$500,000/GL claim.	Legal
CLAIMS BILL/EXCESS	Chaucier	7/1/2019	7/1/2020	\$50,000.00	\$5,000,000	\$500,000/\$575,000 HPL claim and aggregate. \$500,000/GL claim.	Legal
COMMERCIAL AUTO	Zurich	6/28/2019	5/1/2020	\$62,261.00	\$1,000,000	\$0 Liability \$1,000 Comp/Collision	Allocated to business units with vehicles
CRIME	Travelers Casualty & Surety Co. of America	10/1/2019	10/1/2020	\$6,282.00	\$1,000,000	\$25,000	Legal
POLLUTION LEGAL LIABILITY (STORAGE TANKS)	Commerce & Industry Ins. Co.	10/1/2019	10/1/2020	\$1,309.00	\$1,000,000/ \$5,000,000	\$25,000	Allocated
PRIVACY & NETWORK LIABILITY	Illinois National Insurance Co.	5/1/2019	5/1/2020	\$68,562.00	\$5,000,000	\$50,000	Legal
PROPERTY	Zurich	5/1/2019	5/1/2020	\$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	10/1/2019	10/1/2020	\$81,578.00	\$3,000,000/claim and aggregate	\$100,000	Legal
PUBLIC OFFICIALS LIABILITY BOND - BOARD MEMBERS	Travelers Casualty & Surety Co. of America	VARIES	VARIES	\$100.00			Legal
REGULATORY	Beazley	10/1/2019	10/1/2020	\$90,500.00	\$300,000/claim and aggregate	\$500,000	Legal
WORKERS COMPENSATION	Florida League of Cities	10/1/2019	10/1/2020	\$685,532	Statutory Limits \$1,000,000/Accident \$1,000,000/Disease \$50,000,000 Aircraft Liability	No Deductible	Human Resources

Total Premiums: \$1,540,658.00

**FINANCE AND AUDIT COMMITTEE
December 10, 2019**

1. Description: Health Care District Financial Statements

2. Summary:

The YTD September 2019 financial statements for the Health Care District are presented for Finance and Audit Committee review.

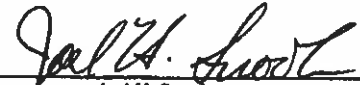
3. Substantive Analysis:

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:



 Joel H. Snook
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

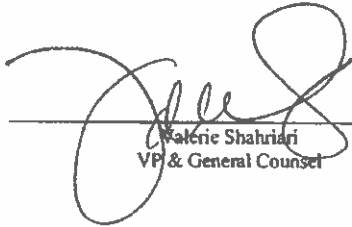
 Date Approved

FINANCE AND AUDIT COMMITTEE
December 10, 2019

6. Recommendation:

Staff recommends that Finance and Audit Committee receive and file the YTD September 2019 Health Care District financial statements.

Approved for Legal sufficiency:


Kateric Shahriari
VP & General Counsel

DocuSigned by:

Darcy J. Davis
Darcy J. Davis
Chief Executive Officer



Health Care District of Palm Beach County

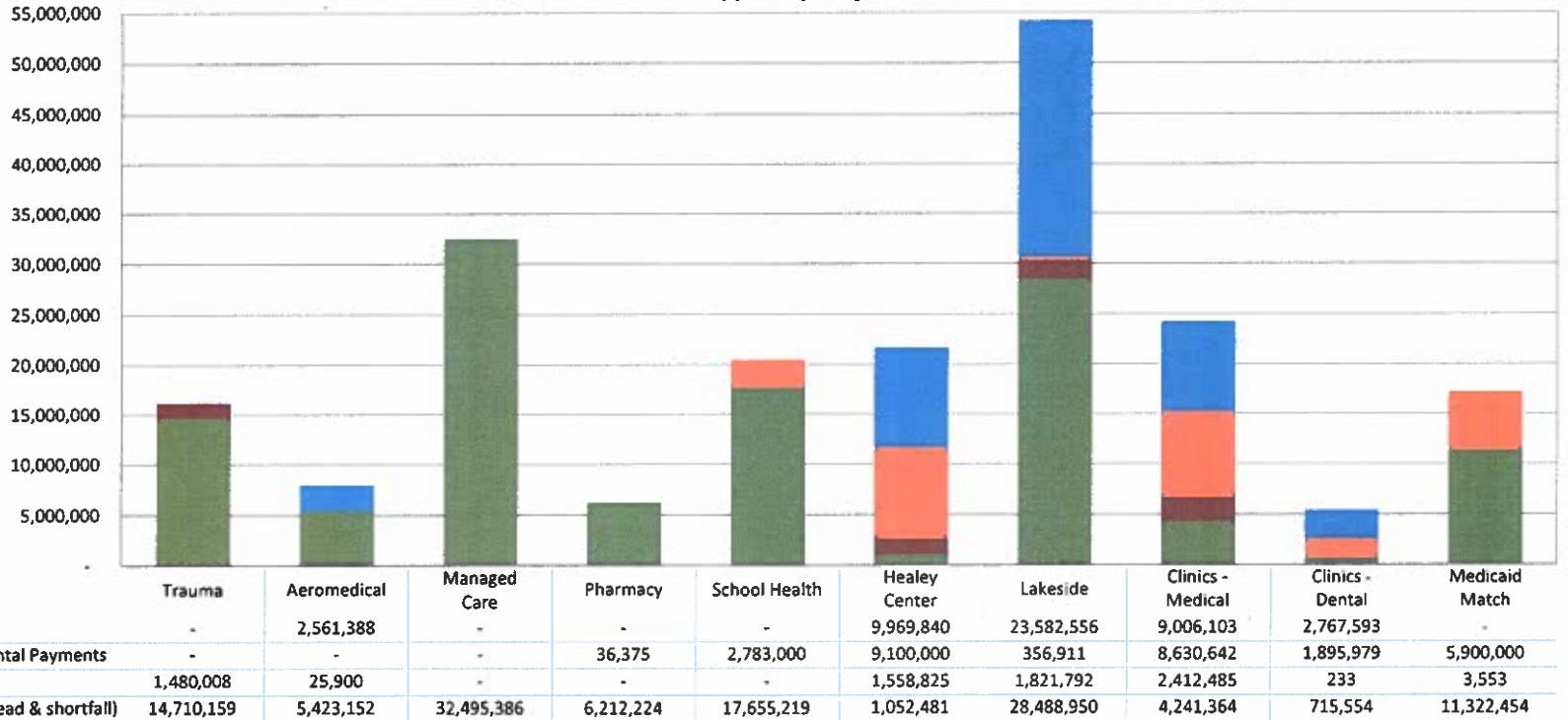


FINANCIAL STATEMENT

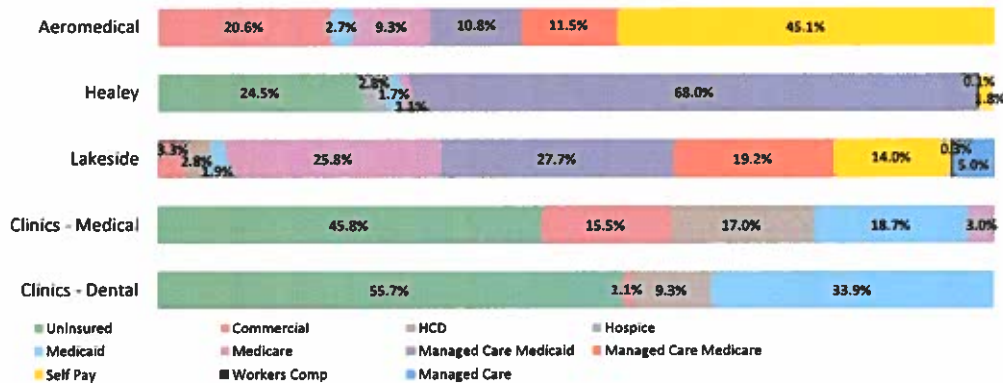
September 2019 (Unaudited)

Program Dashboard - YTD September 2019

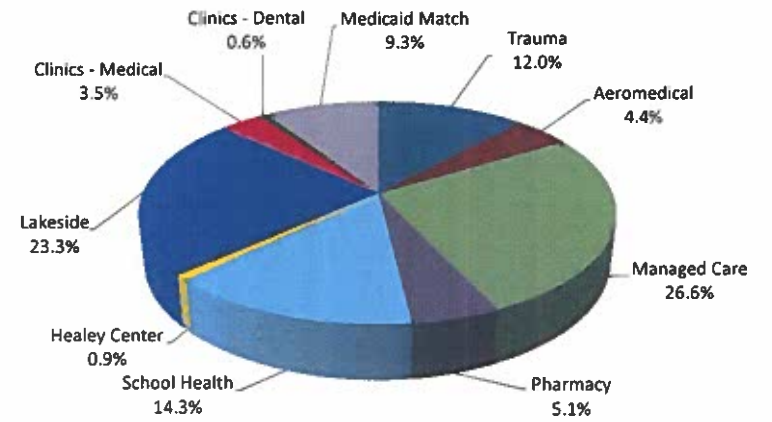
YTD Revenue and District Support by Program



YTD Payor Mix by Volume

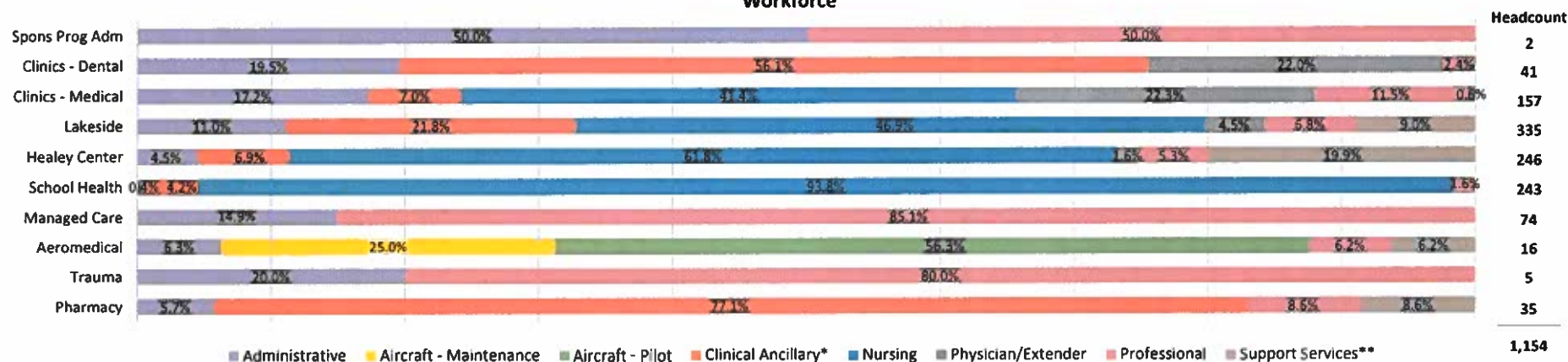


District Support (overhead and shortfall)



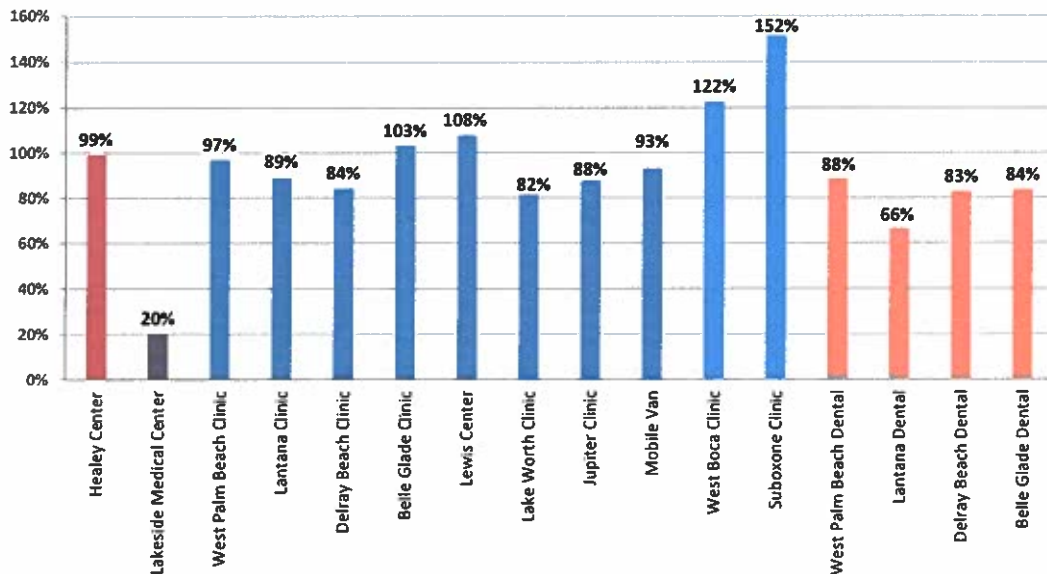
Program Dashboard - YTD September 2019

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

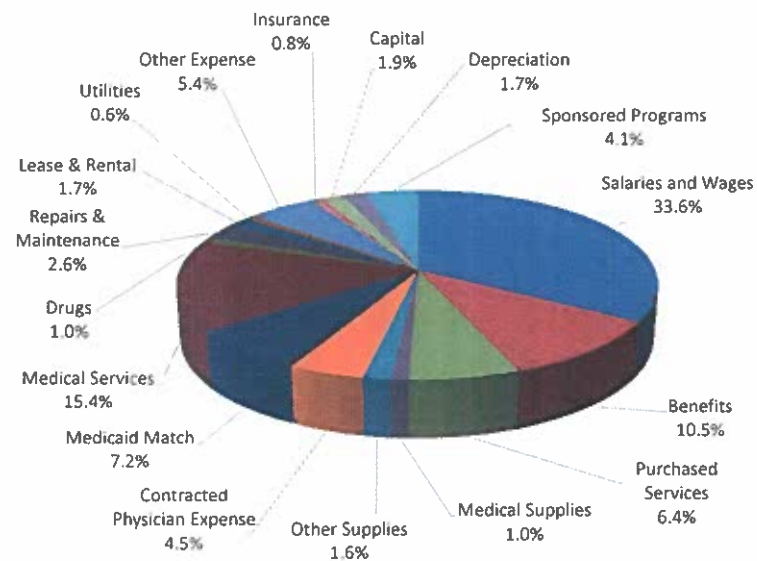




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MEMO

To: Finance Committee

From: Joel H Snook, VP & Chief Financial Officer

Date: November 20, 2019

Subject: Management Discussion and Analysis of September 2019 Health Care District Financial Statements (Unaudited)

The September statements represent the financial performance for the twelve months of the 2019 fiscal year for the Health Care District. Total revenue year to date (YTD) is favorable to budget by \$10.5M or 4.9%. This favorable variance is due primarily to the Primary Care Clinic grant recognition \$2.5M, higher returns on investments related to the short-term investment strategy \$4.6M, unbudgeted shared savings from Blue Cross Blue Shield for the Primary Care Medical Clinics \$2.3M as well as higher subrogation's liens income of \$1.2M. Expenses before depreciation are \$3.7M favorable to budget. Year to date, the consolidated net margin is (\$10.5M) with a favorable variance to budget of \$14.6M.

The General Fund YTD total revenue is above budget by \$5.3M or 3.7%. Net patient revenue is under budget by (\$707k) due to the delay of the pharmacy billing implementation of (\$221k), as well as aeromedical actual transports being under budget by 26 transports or (\$486k) year to date. The favorable variance resulted primarily from an appreciation of \$3.0M in the unrealized fair market value of investments and higher than anticipated collection of \$1.8M of subrogation lien other revenue.

Expenses in the General Fund are below budget by \$3.6M after overhead allocations. Significant categories of favorable variances include salaries and benefits of \$2.5M, which is due to the Pharmacy restructuring and associated elimination of 14.4 FTEs positions, along with higher FTE vacancy rates than budgeted in Administration due to some hard to fill positions. Favorable variances also include medical services and drugs with a combined favorable variance of \$4.5M, due to much lower than anticipated volumes and the delay in the implementation of the behavioral health benefit for district cares, along with declining District Care memberships. Other expenses are over budget by (\$4.9M) due to the unbudgeted District participation in the AHCA Low Income Pool program (LIP) of \$5.5M. The intergovernmental



transfers funds to AHCA are provided for St. Mary's Medical Center, JFK, Bethesda Hospital East, Good Samaritan, Wellington Regional Center, Palm Beach Gardens, Jupiter Medical Center, Palm West, Delray Medical Center, West Boca Medical Center, Boca Raton Regional Hospital, CL Brumback, Foundcare and Genesis to support uncompensated care.

The General Fund has a net margin of \$35.0M versus a budgeted net margin of \$26.1M for a favorable net margin of \$9.0M. The General Fund has subsidized a total of \$43.9M which includes, Healey Center \$1.9M, Lakeside Medical Center at \$25.1M, Primary Care Clinics \$4.8M, Medicaid Match \$11.3M, and the Capital Replacement Fund \$752k to support their operations.

The Healey Center's total revenue of \$20.6M is over budget by \$1.8M or 9.8%. Healey Center has a favorable net patient revenue variance of \$338k. Total YTD operating expenses are (\$202k) over budget due primarily to salaries and wages. The unfavorable variance is due to unanticipated salary cost resulting from two annual surveys and staffing for the recent hurricane in addition to a market pay increase. Other supplies are also over budget YTD by (\$60k) due to the preparedness for hurricane Dorian. The YTD net margin for the Healey Center was (\$1.1M).

At Lakeside Medical Center, total revenue of \$26M is below budget by (\$3.3M) or (11.7%). Net patient revenues of \$23.5M were below budget by (\$5.1M). This unfavorable variance is due to lower than estimated physician clinic revenue of (\$690k), lower than anticipated patient volumes with adjusted admissions (27.8%) lower than budget as well as higher than anticipated write-offs of (\$4.1M). Total YTD other revenue of \$2.2M is above budget by \$1.7M due to the GME and other state grants. Total operating expenses of \$46.1M were over budget by (\$1.2M) or (2.6%). The unfavorable variance is due to unbudgeted contracted personnel services expenses and professional fees of (\$310k) as well as higher than budgeted contracted physician fees of (\$1.5M) related to Locum Tenens. This negative variance is offset by savings in salaries and benefits of \$694k. The YTD net margin at Lakeside Medical Center was (\$28M).

Healthy Palm Beaches' total revenue of \$49k is over budget by \$18k primarily due to interest earned. Total expenses of \$44k are mostly audit related and are below budget by \$20k. Healthy Palm Beaches has a favorable net margin of \$4.5k compared to a budget of (\$33k) for a favorable variance of \$37k. As of September, Healthy Palm Beaches surrendered the Health Maintenance Organization "HMO" license with the Florida Office of Insurance Regulation.



The Primary Care Clinics' total revenue of \$25M is over budget by \$6.7M. Net patient revenue is favorable to budget by \$2.1M due to the receipt of unbudgeted LIP award of \$2.7M and District Care Subsidy of \$1.1M. This positive variance is offset by an unfavorable variance in gross patient revenue of (\$2.0M) due to lower than expected patient volumes for medical and dental visits of 133,012 compared to a budget of 146,248 or (9.1%). The volume variances are attributable to the ramp-up of the new strategy of integration of dental visits with medical visits, which is slowing productivity.

Total Primary Care Clinics' other revenues is above budget by \$4.6M due to the accounting change in grant recognition \$2.3M as well as the unbudgeted shared savings from Blue Cross Blue Shield "BCBS" of \$2.3M. Total revenues has a favorable variance of \$6.7M. Total operating expenses for the clinics are unfavorable to budget by (\$70k) due primarily to higher than expected other supplies expenses (\$210k) due to the purchases of computer equipment \$238k, higher than expected drug costs of (\$182k) as well as higher than anticipated repair and maintenance costs (\$246k) due to unbudgeted Allscript software maintenance costs for the transitioning to Athena. Significant savings in salaries and benefits \$439k offset the unfavorable variance. Total net margin for the Primary Care Clinics is a negative (\$5M), which is favorable to budget by \$7.1M.

Cash and investments remain strong with a combined balance of \$164M, of which \$1.5M is restricted. Due from other governments reflects the tax collector receivable of \$1.8M, Palm Beach School Board \$2.8M, and grants \$1.03M. Total net position for all funds combined is \$240M.

Revenues & Expenditures - Combined All Funds (Functional)

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
Revenues:													
\$	\$	\$		\$	\$		\$	\$	\$		\$	\$	
	8,333	(8,333)	(100.0%)	11,340,506	(11,340,506)	(100.0%)	131,762,571	131,320,000	442,571	0.3%	133,198,531	(1,435,960)	(1.1%)
	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
3,714,571	4,452,168	(737,597)	(16.6%)	3,872,361	(157,790)	(4.1%)	47,887,480	51,292,474	(3,404,994)	(6.6%)	53,251,047	(5,363,567)	(10.1%)
1,481,917	1,481,917	0	0.0%	1,481,917	-	0.0%	17,783,000	17,783,000	-	0.0%	17,783,000	(0)	(0.0%)
72,075	625,856	(553,781)	(88.5%)	329,830	(257,754)	(78.1%)	10,919,908	8,400,515	2,519,393	30.0%	7,824,851	3,095,057	39.6%
279,891	223,342	56,549	25.3%	135,358	144,533	106.8%	4,211,470	2,680,065	1,531,405	57.1%	2,905,469	1,306,000	44.9%
(139,276)	(86,815)	(52,461)	60.4%	(57,051)	(82,225)	144.1%	1,989,358	(1,041,778)	3,031,136	(291.0%)	(905,865)	2,895,223	(319.6%)
3,506,809	210,588	3,296,221	1,565.2%	974,084	2,532,725	260.0%	9,362,697	3,007,199	6,355,498	211.3%	5,651,645	3,711,052	65.7%
\$	\$	\$		\$	\$		\$	\$	\$		\$	\$	
8,915,988	6,915,390	2,000,598	28.9%	18,077,004	(9,161,017)	(50.7%)	223,916,484	213,441,475	10,475,009	4.9%	219,708,678	4,207,805	1.9%
Expenditures:													
7,385,499	7,210,165	(175,334)	(2.4%)	6,213,353	(1,172,146)	(18.9%)	80,302,483	82,504,905	(2,202,422)	(2.7%)	76,402,350	(3,900,133)	(5.1%)
2,211,533	2,208,779	(2,754)	(0.1%)	1,983,506	(228,027)	(11.5%)	25,003,168	26,138,671	(1,135,502)	(4.3%)	24,160,735	(842,433)	(3.5%)
1,783,731	1,276,988	(506,744)	(39.7%)	1,020,260	(763,471)	(74.8%)	15,313,854	15,328,399	(14,545)	0.1%	11,898,266	(3,415,588)	(28.7%)
143,002	230,836	(87,834)	38.1%	280,640	137,637	49.0%	2,450,296	2,382,660	(67,636)	(2.8%)	2,224,323	(225,973)	(10.2%)
630,529	290,749	(339,779)	(116.9%)	510,266	(120,262)	(23.6%)	3,750,452	3,479,203	(271,249)	(7.8%)	3,321,093	(429,359)	(12.9%)
924,624	2,244,645	(1,320,021)	58.8%	998,890	74,267	7.4%	10,606,801	9,080,670	(1,526,131)	(16.8%)	8,283,872	(2,322,928)	(28.0%)
1,417,231	1,484,839	67,608	4.6%	1,441,591	24,360	1.7%	17,226,007	17,428,890	(202,823)	(1.2%)	17,068,343	(157,664)	(0.9%)
2,307,748	3,414,890	(1,107,142)	32.4%	4,180,307	1,872,559	44.8%	36,899,759	40,982,050	(4,082,291)	(10.0%)	47,676,440	10,776,681	22.6%
357,892	257,664	(100,228)	(38.9%)	260,939	(96,953)	(37.2%)	2,502,452	3,018,583	(516,132)	(17.1%)	2,592,312	89,860	3.5%
498,824	524,604	25,780	4.9%	774,057	275,233	35.6%	5,875,712	6,367,602	(491,890)	(7.7%)	5,378,620	(497,092)	(9.2%)
347,044	420,508	73,464	17.5%	353,626	6,581	1.9%	4,085,717	4,362,860	(277,143)	(6.4%)	4,246,532	160,815	3.8%
174,439	138,154	(36,285)	(26.3%)	163,530	(10,909)	(6.7%)	1,545,708	1,567,464	(21,756)	(1.4%)	1,430,289	(115,420)	(8.1%)
1,013,877	478,634	(535,243)	(111.8%)	775,946	(237,931)	(30.7%)	12,782,291	7,773,585	(5,008,706)	(64.4%)	7,005,933	(5,776,358)	(82.4%)
169,154	164,246	(4,908)	(3.0%)	136,139	(33,014)	(24.3%)	1,999,391	1,971,383	(28,008)	(1.4%)	1,668,060	(331,331)	(19.9%)
862,973	960,833	97,860	10.2%	668,943	(194,030)	(29.0%)	9,890,390	11,530,000	(1,639,610)	(14.2%)	8,251,599	(1,638,791)	(19.9%)
20,228,101	21,306,534	1,078,433	5.1%	19,761,994	(466,107)	(2.4%)	230,234,481	233,916,864	(3,682,383)	(1.6%)	221,608,767	(8,625,714)	(3.9%)
Net Performance before Depreciation & Overhead Allocations													
\$	\$	\$		\$	\$		\$	\$	\$		\$	\$	
(11,312,114)	(14,391,144)	3,079,031	(21.4%)	(1,684,990)	(9,627,124)	571.3%	(6,317,997)	(20,475,389)	14,157,392	(69.1%)	(1,900,089)	(4,417,908)	232.5%
380,092	384,560	4,468	1.2%	356,359	(23,733)	(6.7%)	4,176,390	4,623,291	(446,901)	(9.7%)	4,350,667	174,278	4.0%
20,608,193	21,691,093	1,082,901	5.0%	20,118,353	(489,840)	(2.4%)	234,410,871	238,540,155	(4,129,285)	(1.7%)	225,959,435	(8,451,436)	(3.7%)
\$	\$	\$		\$	\$		\$	\$	\$		\$	\$	
(11,692,205)	(14,775,704)	3,083,498	(20.9%)	(2,041,348)	(9,650,857)	472.8%	(10,494,387)	(25,098,680)	14,604,293	(58.2%)	(6,250,757)	(4,243,630)	67.9%
840,990	1,457,771	616,781	42.3%	235,886	(605,104)	(256.5%)	4,420,850	18,714,945	14,294,095	76.4%	2,603,143	(1,817,707)	(69.8%)
\$	\$	\$		\$	\$		\$	\$	\$		\$	\$	
(12,533,195)	(16,233,475)	3,700,280	(22.8%)	(2,277,234)	(10,255,961)	450.4%	(14,915,237)	(43,813,625)	28,898,388	(66.0%)	(8,853,899)	(6,061,338)	68.5%

Note: Excludes Interfund Transfers

Revenues and Expenses by Fund YTD

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

	General Fund	Healey Center	Lakeside Medical	Healthy Palm Beaches	Primary Care Clinics	Medicaid Match	Capital Funds	Total
Revenues:								
Ad Valorem Taxes	\$ 131,762,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,762,571
Premiums	-	-	-	-	-	-	-	-
Patient Revenue, Net	2,561,388	9,969,840	23,582,556	-	11,773,696	-	-	47,887,480
Intergovernmental Revenue	2,783,000	9,100,000	-	-	-	5,900,000	-	17,783,000
Grants	36,375	-	356,911	-	10,526,621	-	-	10,919,908
Interest Earnings	3,769,206	-	-	-	-	-	-	3,769,206
Unrealized Gain/(Loss)-Investments	1,989,358	-	-	-	-	-	-	1,989,358
Other Revenue	3,655,073	1,558,825	1,821,792	48,741	2,412,718	3,553	304,260	9,804,961
Total Revenues	\$ 146,556,971	\$ 20,628,665	\$ 25,761,259	\$ 48,741	\$ 24,713,035	\$ 5,903,553	\$ 304,260	\$ 223,916,484
Expenditures:								
Salaries and Wages	34,505,482	11,213,406	18,882,366	-	15,701,229	-	-	80,302,483
Benefits	11,453,302	4,065,565	5,227,046	-	4,257,255	-	-	25,003,168
Purchased Services	9,695,170	823,451	3,886,603	26,203	882,427	-	-	15,313,854
Medical Supplies	102,515	532,151	1,386,578	-	429,051	-	-	2,450,296
Other Supplies	1,359,340	866,358	978,028	-	546,725	-	-	3,750,452
Contracted Physician Expense	350,000	11,634	10,245,167	-	-	-	-	10,606,801
Medicaid Match	-	-	-	-	-	17,226,007	-	17,226,007
Medical Services	36,287,270	52,807	-	(225)	559,907	-	-	36,899,759
Drugs	449,166	309,593	935,542	-	808,151	-	-	2,502,452
Repairs & Maintenance	3,277,725	355,207	1,843,643	-	399,137	-	-	5,875,712
Lease & Rental	2,010,273	17,595	697,371	-	1,360,477	-	-	4,085,717
Utilities	130,662	422,701	919,205	-	73,139	-	-	1,545,708
Other Expense	11,330,164	178,410	968,985	12,144	292,589	-	-	12,782,291
Insurance	1,752,684	62,027	154,768	6,094	23,819	-	-	1,999,391
Sponsored Programs	9,890,390	-	-	-	-	-	-	9,890,390
Total Operational Expenditures	122,594,143	18,910,907	46,125,301	44,216	25,333,908	17,226,007	-	230,234,481
Net Performance before Depreciation & Overhead Allocations	\$ 23,962,828	\$ 1,717,758	\$ (20,364,041)	\$ 4,525	\$ (620,873)	\$ (11,322,454)	\$ 304,260	\$ (6,317,997)
Budget	\$ 13,775,580	\$ 76,658	\$ (15,787,014)	\$ (33,191)	\$ (7,246,312)	\$ (11,523,860)	\$ 262,750	\$ (20,475,389)
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 21,306,042	\$ 10,208	\$ (13,610,357)	\$ 49,207	\$ 1,275,353	\$ (11,162,749)	\$ 282,988	\$ (1,849,307)

Combined Governmental Funds Statement of Net Position

As of September 30, 2019

	General Fund September 2019	General Fund August 2019	Medicaid Match September 2019	Medicaid Match August 2019	Capital Projects September 2019	Capital Projects August 2019	Governmental Funds September 2019	Governmental Funds August 2019
Assets								
Cash and Cash Equivalents	\$ (6,455,611)	\$ 5,083,656	\$ 609,042	\$ 117,376	\$ 20,544,665	\$ 20,710,331	\$ 14,698,096	\$ 25,911,363
Restricted Cash	-	-	-	-	-	-	-	-
Investments	139,686,788	140,546,086	-	-	-	-	139,686,788	140,546,086
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	947,746	957,140	-	-	-	-	947,746	957,140
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	4,575,840	4,388,818	-	491,667	-	-	4,575,840	4,880,485
Inventory	49,100	165,879	-	-	-	-	49,100	165,879
Other Current Assets	3,657,505	4,482,697	-	-	-	-	3,657,505	4,482,697
Total Assets	\$ 142,461,368	\$ 155,624,276	\$ 609,042	\$ 609,042	\$ 20,544,665	\$ 20,710,331	\$ 163,615,075	\$ 176,943,649
Liabilities								
Accounts Payable	4,795,609	4,676,377	-	-	661,256	-	5,456,865	4,676,377
Medical Benefits Payable	5,497,651	5,103,147	-	-	-	-	5,497,651	5,103,147
Due To Other Funds	-	-	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	2,143,046	2,374,963	-	-	-	-	2,143,046	2,374,963
Other Current Liabilities	3,547,597	3,122,928	-	-	-	-	3,547,597	3,122,928
Noncurrent Liabilities	556,213	463,133	-	-	-	-	556,213	463,133
Total Liabilities	16,540,116	15,740,549	-	-	661,256	-	17,201,372	15,740,549
Fund Balances								
Nonspendable	1,775,688	3,787,637	-	-	-	-	1,775,688	3,787,637
Assigned to Subsequent Year's Budget	38,200,000	38,200,000	-	-	-	-	38,200,000	38,200,000
Assigned to Capital Projects	-	-	-	-	23,248,133	23,248,133	23,248,133	23,248,133
Assigned to Medicaid Match	-	-	609,042	609,042	-	-	609,042	609,042
Unassigned	94,867,896	93,371,816	-	-	-	-	94,867,896	93,371,816
Beginning Fund Balance	134,843,585	134,843,585	609,042	609,042	23,248,133	23,248,133	158,700,760	158,700,760
Revenue Over/(Under) Expenditures	(8,922,333)	5,040,142	-	-	(3,364,723)	(2,537,802)	(12,287,057)	2,502,340
Ending Fund Balance	125,921,251	139,883,727	609,042	609,042	19,883,409	20,710,330	146,413,703	161,203,100
Total Liabilities and Fund Balances	\$ 142,461,368	\$ 155,624,276	\$ 609,042	\$ 609,042	\$ 20,544,665	\$ 20,710,330	\$ 163,615,074	\$ 176,943,648

^ Excludes Interfund Transfers

Combined Business-Type Funds Statement of Net Position

As of September 30, 2019

	Healey Center September 2019	Healey Center August 2019	Healthy Palm Beaches September 2019	Healthy Palm Beaches August 2019	Lakeside Medical Center September 2019	Lakeside Medical Center August 2019	Primary Care Clinics September 2019	Primary Care Clinics August 2019	Business-Type Funds September 2019	Business- Type Funds August 2019
Assets										
Cash and Cash Equivalents	\$ 2,262,918	\$ 1,818,104	\$ 1,420,361	\$ 1,418,238	\$ 4,542,063	\$ 3,587,669	\$ 726,818	\$ 1,061,669	\$ 8,952,160	\$ 7,885,680
Restricted Cash	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Accounts Receivable, net	992,573	923,773	1,630	-	2,723,980	2,745,940	1,396,744	1,840,342	5,114,927	5,510,054
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	-	758,333	-	-	365,172	184,543	667,377	491,541	1,032,549	1,434,417
Inventory	-	-	-	-	643,496	627,577	-	-	643,496	627,577
Other Current Assets	61,382	74,845	45,555	46,900	380,592	366,837	128,479	131,008	616,008	619,590
Net Investment in Capital Assets	18,898,044	17,450,147	-	-	37,386,334	35,991,908	1,938,772	1,951,920	58,223,151	55,393,975
Total Assets	\$ 22,223,772	\$ 21,034,056	\$ 2,967,546	\$ 2,965,138	\$ 46,041,637	\$ 43,504,474	\$ 4,858,191	\$ 5,476,480	\$ 76,091,146	\$ 72,980,149
Deferred Outflows of Resources										
Deferred Outflows Related to Pensions	\$ 88,686	\$ 88,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,686	\$ 88,686
Liabilities										
Accounts Payable	149,381	152,436	5,256	-	2,234,144	2,131,781	587,420	479,600	2,976,202	2,763,817
Medical Benefits Payable	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	29,540	29,540	-	-	2,301,819	2,301,819	-	-	2,331,359	2,331,359
Deferred Revenue	-	-	-	-	13,275	26,225	48,220	50,975	61,495	77,199
Other Current Liabilities	863,599	660,004	-	-	1,417,951	1,154,153	1,161,235	970,405	3,442,786	2,784,561
Noncurrent Liabilities	1,103,532	1,103,532	-	-	2,224,238	2,224,238	798,817	798,817	4,126,587	4,126,587
Total Liabilities	\$ 2,146,052	\$ 1,945,511	\$ 5,256	\$ -	\$ 8,191,427	\$ 7,838,216	\$ 2,595,692	\$ 2,299,796	\$ 12,938,428	\$ 12,083,523
Deferred Inflows of Resources										
Deferred Inflows	\$ 126,350	\$ 126,350	\$ -	\$ -	\$ 2,357	\$ 2,357	\$ 612	\$ 612	\$ 129,319	\$ 129,319
Net Position										
Net Investment in Capital Assets	18,898,044	17,450,147	-	-	37,386,334	35,991,908	1,938,772	1,951,920	58,223,151	55,393,975
Restricted	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Unrestricted	1,132,276	1,591,880	1,462,290	1,465,138	461,519	(328,006)	323,114	1,224,152	3,379,199	3,953,164
Total Net Position	20,039,175	19,050,881	2,962,290	2,965,138	37,847,853	35,663,901	2,261,887	3,176,072	63,111,204	60,855,993
Total Net Position	\$ 22,185,227	\$ 20,996,392	\$ 2,967,546	\$ 2,965,138	\$ 46,039,280.25	\$ 43,502,117	\$ 4,857,578.43	\$ 5,475,868.01	\$ 76,178,951	\$ 73,068,835



SUPPLEMENTAL INFORMATION

GENERAL FUND

General Fund Revenue & Expenditures

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ -	\$ 8,333	\$ (8,333)	(100.0%)	\$ 11,340,506	\$ (11,340,506)	(100.0%)	\$ 131,762,571	\$ 131,320,000	\$ 442,571	0.3%	\$ 133,198,531	\$ (1,435,960)	(1.1%)
106,309	283,950	(177,641)	(62.6%)	33,163	73,146	220.6%	2,561,388	3,268,703	(707,315)	(21.6%)	2,824,832	(263,444)	(9.3%)
231,917	231,917	0	0.0%	231,917	-	0.0%	2,783,000	2,783,000	-	0.0%	2,783,000	(0)	(0.0%)
-	13,345	(13,345)	(100.0%)	4,790	(4,790)	(100.0%)	36,375	231,000	(194,625)	(84.3%)	104,722	(68,346)	(65.3%)
255,979	196,900	59,079	30.0%	98,726	157,253	159.3%	3,769,206	2,362,800	1,406,406	59.5%	2,553,999	1,215,206	47.6%
(139,276)	(86,815)	(52,461)	60.4%	(57,051)	(82,225)	144.1%	1,989,358	(1,041,778)	3,031,136	(291.0%)	(905,865)	2,895,223	(319.6%)
271,947	156,750	115,197	73.5%	477,538	(205,592)	(43.1%)	3,655,073	2,356,000	1,299,073	55.1%	2,809,097	845,976	30.1%
\$ 726,876	\$ 804,380	\$ (77,504)	(9.6%)	\$ 12,129,590	\$ (11,402,715)	(94.0%)	\$ 146,556,971	\$ 141,279,725	\$ 5,277,246	3.7%	\$ 143,368,316	\$ 3,188,655	2.2%
Expenditures:													
3,092,993	3,116,068	23,075	0.7%	2,734,303	(358,690)	(13.1%)	34,505,482	36,198,113	(1,692,631)	4.7%	32,887,183	(1,618,299)	(4.9%)
1,011,200	1,078,250	67,049	6.2%	931,001	(80,199)	(8.6%)	11,453,302	12,259,496	(806,194)	6.6%	11,271,858	(181,444)	(1.6%)
990,229	841,604	(148,625)	(17.7%)	827,931	(162,298)	(19.6%)	9,695,170	10,099,280	(404,110)	4.0%	7,014,715	(2,680,454)	(38.2%)
17,800	33,517	15,716	46.9%	28,316	10,516	37.1%	102,515	118,200	15,685	13.3%	64,896	(37,618)	(58.0%)
296,729	103,669	(193,060)	(186.2%)	147,998	(148,732)	(100.5%)	1,359,340	1,243,974	(115,366)	(9.3%)	1,144,499	(214,841)	(18.8%)
29,167	29,167	(0)	(0.0%)	39,583	10,417	26.3%	350,000	350,000	0	0.0%	334,415	(15,585)	(4.7%)
2,259,469	3,348,921	1,089,452	32.5%	4,184,754	1,925,285	46.0%	36,287,270	40,187,050	(3,899,780)	9.7%	47,635,658	11,348,388	23.8%
124,906	91,537	(33,369)	(36.5%)	128,373	3,467	2.7%	449,166	1,098,500	(649,334)	59.1%	960,353	511,187	53.2%
337,897	327,890	(10,007)	(3.1%)	322,591	(15,305)	(4.7%)	3,277,725	3,934,673	(656,948)	16.7%	2,747,799	(529,925)	(19.3%)
183,310	186,299	2,989	1.6%	234,409	51,099	21.8%	2,010,273	2,235,592	(225,319)	10.1%	2,311,328	301,055	13.0%
16,239	8,613	(7,625)	(88.5%)	11,409	(4,830)	(42.3%)	130,662	103,357	(27,305)	(26.4%)	102,460	(28,203)	(27.5%)
754,471	314,175	(440,296)	(140.1%)	361,074	(393,397)	(109.0%)	11,330,164	6,424,468	(4,905,696)	(76.4%)	5,897,757	(5,432,407)	(92.1%)
143,436	143,456	20	0.0%	115,358	(28,078)	(24.3%)	1,752,684	1,721,442	(31,242)	(1.8%)	1,437,754	(314,930)	(21.9%)
862,973	960,833	97,860	10.2%	668,943	(194,030)	(29.0%)	9,890,390	11,530,000	(1,639,610)	14.2%	8,251,599	(1,638,791)	(19.9%)
10,120,819	10,583,999	463,180	4.4%	10,736,042	615,223	5.7%	122,594,143	127,504,145	4,910,002	3.9%	122,062,274	(531,868)	(0.4%)
Net Performance before Overhead													
(9,393,944)	(9,779,619)	385,675	(3.9%)	1,393,548	(10,787,491)	(774.1%)	23,962,828	13,775,580	10,187,248	74.0%	21,306,042	2,656,786	12.5%
(927,729)	(1,026,248)	98,520	(9.6%)	(926,966)	763	(0.1%)	(11,054,803)	(12,314,982)	1,260,179	(10.2%)	(9,789,496)	1,265,307	(12.9%)
9,193,091	9,557,751	364,660	3.8%	9,809,077	615,986	6.3%	111,539,339	115,189,162	3,649,823	3.2%	112,272,778	733,439	0.7%
\$ (8,466,215)	\$ (8,753,371)	\$ 287,156	(3.3%)	\$ 2,320,514	\$ (10,786,729)	(464.8%)	\$ 35,017,631	\$ 26,090,563	\$ 8,927,068	34.2%	\$ 31,095,538	\$ 3,922,094	12.6%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
\$ (5,496,152)	\$ (4,375,258)	\$ (1,120,894)	25.6%	\$ (949,378)	\$ (4,546,774)	478.9%	\$ (43,939,965)	\$ (52,113,860)	\$ 8,173,895	(15.7%)	\$ (31,762,238)	\$ (12,177,727)	38.3%

Trauma Statement of Revenues and Expenditures

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 70,863	\$ 32,000	\$ 38,863	121.4%	\$ 27,492	\$ 43,371	157.8%	\$ 1,480,008	\$ 384,000	\$ 1,096,008	285.4%	\$ 539,517	\$ 940,492	174.3%
70,863	32,000	38,863	121.4%	27,492	43,371	157.8%	1,480,008	384,000	1,096,008	285.4%	539,517	940,492	174.3%
<i>Other Revenue</i>							<i>Other Revenue</i>						
36,164	41,015	4,850	11.8%	40,350	4,185	10.4%	469,896	516,772	46,875	9.1%	487,131	17,234	3.5%
11,495	13,036	1,541	11.8%	12,106	611	5.0%	148,328	160,906	12,579	7.8%	154,527	6,200	4.0%
17,942	-	(17,942)	0.0%	-	(17,942)	0.0%	29,062	-	(29,062)	0.0%	-	(29,062)	0.0%
1,055,395	1,183,338	127,943	10.8%	1,431,756	376,361	26.3%	13,759,722	14,200,050	440,328	3.1%	16,095,227	2,335,505	14.5%
36	42	6	14.2%	200	164	82.1%	269	500	232	46.3%	459	191	41.5%
29,167	29,167	(0)	(0.0%)	39,583	10,417	26.3%	350,000	350,000	0	0.0%	334,415	(15,585)	(4.7%)
792	792	(0)	(0.0%)	792	-	0.0%	9,500	9,500	-	0.0%	8,917	(583)	(6.5%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
1,125	864	(261)	(30.2%)	1,006	(119)	(11.8%)	10,754	11,220	466	4.1%	7,557	(3,197)	(42.3%)
83,642	100,745	17,103	17.0%	76,419	(7,222)	(9.5%)	1,294,610	1,208,940	(85,670)	(7.1%)	1,026,788	(267,822)	(26.1%)
1,235,757	1,368,997	133,240	9.7%	1,602,212	366,455	22.9%	16,072,141	16,457,888	385,747	2.3%	18,115,021	2,042,880	11.3%
<i>Direct Operational Expenses:</i>							<i>Direct Operational Expenses:</i>						
<i>Salaries and Wages</i>							<i>Salaries and Wages</i>						
<i>Benefits</i>							<i>Benefits</i>						
<i>Purchased Services</i>							<i>Purchased Services</i>						
<i>Medical Services</i>							<i>Medical Services</i>						
<i>Other Supplies</i>							<i>Other Supplies</i>						
<i>Contracted Physician Expense</i>							<i>Contracted Physician Expense</i>						
<i>Repairs & Maintenance</i>							<i>Repairs & Maintenance</i>						
<i>Utilities</i>							<i>Utilities</i>						
<i>Other Expense</i>							<i>Other Expense</i>						
<i>Insurance</i>							<i>Insurance</i>						
Total Operational Expenses							Total Operational Expenses						
Net Performance before Overhead Allocations							Net Performance before Overhead Allocations						
(1,164,894)	(1,336,997)	172,103	(12.9%)	(1,574,720)	409,826	(26.0%)	(14,592,133)	(16,073,888)	1,481,755	(10.2%)	(17,575,505)	2,983,372	(17.0%)
<i>Overhead Allocations:</i>							<i>Overhead Allocations:</i>						
83	352	269	76.5%	270	187	69.3%	858	4,221	3,363	79.7%	3,307	2,449	74.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
146	154	8	5.0%	152	6	4.0%	1,748	1,845	97	5.2%	1,116	(632)	(56.6%)
3,021	3,472	451	13.0%	6,475	3,455	53.4%	41,211	41,662	451	1.1%	107,052	65,841	61.5%
667	689	22	3.3%	607	(60)	(9.8%)	8,000	8,274	274	3.3%	7,993	(7)	(0.1%)
734	850	117	13.7%	625	(109)	(17.5%)	10,085	10,202	117	1.1%	8,293	(1,792)	(21.6%)
352	352	-	0.0%	676	324	47.9%	4,227	4,227	-	0.0%	3,913	(314)	(8.0%)
252	234	(18)	(7.8%)	(40)	(292)	(721.7%)	2,251	2,803	552	19.7%	1,973	(278)	(14.1%)
244	324	79	24.5%	119	(126)	(106.0%)	3,107	3,883	775	20.0%	1,949	(1,158)	(59.4%)
-	40	40	100.0%	32	32	100.0%	158	474	317	66.8%	408	251	61.4%
735	965	231	23.9%	780	46	5.9%	9,921	11,583	1,662	14.4%	9,117	(804)	(8.8%)
547	364	(184)	(50.5%)	302	(245)	(81.2%)	3,356	4,365	1,008	23.1%	2,616	(740)	(28.3%)
2,845	2,758	(87)	(3.2%)	3,379	534	15.8%	32,280	33,091	810	2.4%	27,833	(4,447)	(16.0%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	262	262	100.0%
58	75	17	23.0%	(97)	(155)	(159.4%)	824	900	77	8.5%	971	147	15.1%
9,682	10,627	945	8.9%	13,279	3,597	27.1%	118,026	127,529	9,502	7.5%	176,805	58,779	33.2%
1,245,439	1,379,624	134,185	9.7%	1,615,491	370,052	22.9%	16,190,167	16,585,417	395,250	2.4%	18,291,826	2,101,659	11.5%
Total Expenses							Total Expenses						
\$ (1,174,576)	\$ (1,347,624)	\$ 173,048	(12.8%)	\$ (1,587,999)	\$ 413,423	(26.0%)	\$ (14,710,159)	\$ (16,201,417)	\$ 1,491,258	(9.2%)	\$ (17,752,310)	\$ 3,042,151	17.1%
Net Margin							Net Margin						

Aeromedical Statement of Revenues and Expenditures

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,100,667	\$ 1,051,097	\$ 49,570	4.7%	\$ 896,684	\$ 203,983	22.7%	Gross Patient Revenue	\$ 12,921,024	\$ 12,694,027	\$ 226,997	1.8%	13,350,528	\$ (429,504)	(3.2%)	
723,132	482,610	(240,522)	(49.8%)	775,471	52,339	6.7%	Contractual Allowances	7,469,357	5,828,445	(1,640,912)	(28.2%)	7,846,872	377,514	4.8%	
349,435	250,184	(99,251)	(39.7%)	447,168	97,733	21.9%	Charity Care	2,347,305	3,021,455	674,150	22.3%	2,271,020	(76,286)	(3.4%)	
(78,210)	65,979	144,189	218.5%	(359,119)	(280,909)	78.2%	Bad Debt	542,973	796,824	253,851	31.9%	407,804	(135,168)	(33.1%)	
994,358	798,773	(195,585)	(24.5%)	863,520	(130,837)	(15.2%)	Total Contractuals and Bad Debt	10,359,636	9,646,724	(712,912)	(7.4%)	10,525,696	166,060	1.6%	
106,309	252,324	(146,015)	(57.9%)	33,163	73,146	220.6%	Net Patient Revenue	2,561,388	3,047,303	(485,915)	(15.9%)	2,824,832	(263,444)	(9.3%)	
9.66%	24.01%			3.70%			Collection %	19.82%	24.01%			21.16%			
12,376	-	12,376	0.0%	12,000	376	3.1%	Other revenue	25,900	-	25,900	0.0%	12,000	13,900	115.8%	
118,685	252,324	(133,639)	(53.0%)	45,163	73,522	162.8%	Total Revenues	2,587,288	3,047,303	(460,015)	(15.1%)	2,836,832	(249,544)	(8.8%)	
<i>Direct Operational Expenses:</i>															
184,560	162,940	(21,620)	(13.3%)	167,619	(16,941)	(10.1%)	Salaries and Wages	1,963,481	2,103,223	139,741	6.6%	1,898,389	(65,093)	(3.4%)	
58,912	55,245	(3,668)	(6.6%)	52,822	(6,090)	(11.5%)	Benefits	660,609	698,829	38,220	5.5%	649,287	(11,323)	(1.7%)	
88,775	242,643	153,867	63.4%	272,190	183,414	67.4%	Purchased Services	2,843,085	2,911,710	68,625	2.4%	2,965,467	122,382	4.1%	
320	1,517	1,197	78.9%	1,212	892	73.6%	Medical Supplies	16,983	18,200	1,217	6.7%	18,773	1,790	9.5%	
9,276	12,833	3,557	27.7%	15,096	5,820	38.6%	Other Supplies	121,490	154,000	32,510	21.1%	125,368	3,879	3.1%	
74,452	72,194	(2,257)	(3.1%)	66,688	(7,764)	(11.6%)	Repairs & Maintenance	845,287	866,331	21,044	2.4%	851,044	5,757	0.7%	
4,947	4,909	(38)	(0.8%)	5,027	80	1.6%	Utilities	54,977	58,910	3,933	6.7%	56,012	1,035	1.8%	
5,090	5,100	10	0.2%	5,090	-	0.0%	Lease & Rental	61,082	61,200	118	0.2%	61,082	-	0.0%	
18,647	22,678	4,031	17.8%	24,496	5,849	23.9%	Other Expense	272,439	286,050	13,611	4.8%	237,898	(34,541)	(14.5%)	
7,236	6,597	(639)	(9.7%)	7,221	(14)	(0.2%)	Insurance	75,657	79,159	3,502	4.4%	78,883	3,225	4.1%	
452,216	586,656	134,440	22.9%	617,461	165,246	26.8%	Total Operational Expenses	6,915,090	7,237,611	322,521	4.5%	6,942,201	27,111	0.4%	
Net Performance before Overhead															
(333,530)	(334,332)	801	(0.2%)	(572,298)	238,767	(41.7%)	Allocations	(4,327,802)	(4,190,308)	(137,494)	3.3%	(4,105,369)	(222,433)	5.4%	
<i>Overhead Allocations:</i>															
856	3,642	2,786	76.5%	2,656	1,800	67.8%	Risk Mgt	8,888	43,710	34,821	79.7%	32,571	23,682	72.7%	
23,458	31,858	8,401	26.4%	12,937	(10,521)	(81.3%)	Rev Cycle	373,899	382,299	8,401	2.2%	107,715	(266,184)	(247.1%)	
1,509	1,592	83	5.2%	1,498	(11)	(0.7%)	Internal Audit	18,124	19,101	977	5.1%	10,995	(7,129)	(64.8%)	
6,908	7,140	232	3.2%	5,986	(922)	(15.4%)	Administration	82,842	85,679	2,837	3.3%	78,764	(4,078)	(5.2%)	
2,213	2,565	352	13.7%	1,884	(329)	(17.5%)	Human Resources	30,424	30,775	352	1.1%	25,018	(5,405)	(21.6%)	
3,648	3,648	-	0.0%	6,662	3,015	45.2%	Legal	43,774	43,774	-	0.0%	38,562	(5,212)	(13.5%)	
2,607	2,419	(188)	(7.8%)	(399)	(3,006)	753.3%	Records	23,314	29,029	5,715	19.7%	19,446	(3,868)	(19.9%)	
2,528	3,351	822	24.5%	1,168	(1,360)	(116.4%)	Compliance	32,180	40,207	8,027	20.0%	19,205	(12,975)	(67.6%)	
-	409	409	100.0%	319	319	100.0%	Planning/Research	1,632	4,911	3,279	66.8%	4,024	2,392	59.4%	
7,607	9,996	2,389	23.9%	7,690	83	1.1%	Finance	102,739	119,956	17,216	14.4%	89,842	(12,898)	(14.4%)	
5,668	3,767	(1,901)	(50.5%)	2,976	(2,691)	(90.4%)	Public Relations	34,756	45,198	10,443	23.1%	25,782	(8,974)	(34.8%)	
29,459	28,557	(902)	(3.2%)	33,293	3,834	11.5%	Information Technology	334,287	342,680	8,393	2.4%	274,273	(60,014)	(21.9%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	2,578	2,578	100.0%	
598	777	179	23.0%	(959)	(1,558)	162.4%	Corporate Quality	8,491	9,325	834	8.9%	9,567	1,076	11.2%	
87,059	99,720	12,662	12.7%	75,711	(11,348)	(15.0%)	Total Overhead Allocations	1,095,350	1,196,644	101,294	8.5%	738,343	(357,007)	(48.4%)	
539,274	686,376	147,102	21.4%	693,172	153,898	22.2%	Total Expenses	8,010,440	8,434,255	423,815	5.0%	7,680,544	(329,896)	(4.3%)	
\$ (420,589)	\$ (434,052)	\$ 13,463	(3.1%)	\$ (648,009)	\$ 227,420	(35.1%)	Net Margin	\$ (5,423,152)	\$ (5,386,952)	\$ (36,200)	0.7%	\$ (4,843,711)	\$ (579,440)	(12.0%)	

Managed Care Statement of Revenues and Expenditures

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

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>															
345,741	370,319	24,577	6.6%	350,725	4,983	1.4%	Salaries and Wages	4,459,458	4,665,576	206,117	4.4%	4,515,700	56,241	1.2%	
120,685	135,456	14,771	10.9%	128,787	8,102	6.3%	Benefits	1,556,222	1,664,941	108,719	6.5%	1,625,133	68,912	4.2%	
293,923	190,574	(103,349)	(54.2%)	16,847	(277,076)	(1,644.7%)	Purchased Services	2,080,345	2,286,888	206,543	9.0%	387,971	(1,692,374)	(436.2%)	
1,204,075	2,165,583	961,509	44.4%	2,752,998	1,548,923	56.3%	Medical Services	22,527,547	25,987,000	3,459,453	13.3%	31,540,431	9,012,883	28.6%	
3,969	3,456	(513)	(14.8%)	3,026	(943)	(31.2%)	Other Supplies	31,549	41,476	9,927	23.9%	25,513	(6,037)	(23.7%)	
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%	
28,518	31,265	2,747	8.8%	23,712	(4,806)	(20.3%)	Repairs & Maintenance	325,262	375,174	49,912	13.3%	283,405	(41,857)	(14.8%)	
9,382	14,894	5,512	37.0%	8,658	(723)	(8.4%)	Lease & Rental	112,455	178,729	66,274	37.1%	171,601	59,146	34.5%	
724	525	(199)	(38.0%)	752	28	3.7%	Utilities	7,701	6,300	(1,401)	(22.2%)	6,456	(1,244)	(19.3%)	
(7,457)	14,639	22,095	150.9%	13,301	20,757	156.1%	Other Expense	48,825	175,665	126,840	72.2%	97,233	48,408	49.8%	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
1,999,560	2,926,711	927,151	31.7%	3,298,806	1,299,246	39.4%	Total Operational Expenses	31,149,364	35,381,749	4,232,385	12.0%	38,653,443	7,504,079	19.4%	
Net Performance before Overhead															
(1,999,560)	(2,926,711)	927,151	(31.7%)	(3,298,806)	1,299,246	(39.4%)	Allocations	(31,149,364)	(35,381,749)	4,232,385	(12.0%)	(38,653,443)	7,504,079	(19.4%)	
<i>Overhead Allocations:</i>															
1,111	4,728	3,617	76.5%	2,953	1,842	62.4%	Risk Mgt	11,538	56,737	45,200	79.7%	36,209	24,671	68.1%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
1,962	2,066	104	5.0%	1,664	(298)	(17.9%)	Internal Audit	23,494	24,795	1,300	5.2%	12,217	(11,278)	(92.3%)	
22,321	25,654	3,333	13.0%	52,372	30,051	57.4%	Home Office Facilities	304,514	307,847	3,333	1.1%	865,823	561,309	64.8%	
8,967	9,268	301	3.2%	6,651	(2,316)	(34.8%)	Administration	107,533	111,215	3,682	3.3%	87,511	(20,021)	(22.9%)	
10,514	12,185	1,672	13.7%	9,263	(1,250)	(13.5%)	Human Resources	144,554	146,226	1,672	1.1%	123,017	(21,537)	(17.5%)	
4,735	4,735	-	0.0%	7,402	2,667	36.0%	Legal	56,821	56,821	-	0.0%	42,846	(13,975)	(32.6%)	
3,384	3,140	(243)	(7.8%)	(443)	(3,827)	863.3%	Records	30,263	37,681	7,418	19.7%	21,605	(8,657)	(40.1%)	
3,282	4,349	1,068	24.5%	1,298	(1,984)	(152.9%)	Compliance	41,771	52,190	10,419	20.0%	21,338	(20,433)	(95.8%)	
-	531	531	100.0%	354	354	100.0%	Planning/Research	2,118	6,375	4,257	66.8%	4,471	2,353	52.6%	
9,875	12,976	3,101	23.9%	8,544	(1,331)	(15.6%)	Finance	133,360	155,708	22,347	14.4%	99,819	(33,541)	(33.6%)	
7,357	4,889	(2,468)	(50.5%)	3,307	(4,050)	(122.5%)	Public Relations	45,114	58,670	13,555	23.1%	28,645	(16,469)	(57.5%)	
38,239	37,068	(1,171)	(3.2%)	36,990	(1,248)	(3.4%)	Information Technology	433,920	444,814	10,894	2.4%	304,734	(129,186)	(42.4%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	2,865	2,865	100.0%	
777	1,009	232	23.0%	(1,066)	(1,843)	172.9%	Corporate Quality	11,022	12,104	1,082	8.9%	10,630	(392)	(3.7%)	
112,522	122,598	10,076	8.2%	129,290	16,768	13.0%	Total Overhead Allocations	1,346,021	1,471,181	125,160	8.5%	1,661,730	315,708	19.0%	
2,112,082	3,049,309	937,227	30.7%	3,428,096	1,316,014	38.4%	Total Expenses	32,495,386	36,852,930	4,357,544	11.8%	40,315,173	7,819,787	19.4%	
\$ (2,112,082)	\$ (3,049,309)	\$ 937,227	(30.7%)	\$ (3,428,096)	\$ 1,316,014	(38.4%)	Net Margin	\$ (32,495,386)	\$ (36,852,930)	\$ 4,357,544	(11.8%)	\$ (40,315,173)	\$ 7,819,787	19.4%	

Pharmacy Services Statement of Revenues and Expenditures

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ -	31,626	\$ (31,626)	(100.0%)	-	\$ -	0.0%	\$ -	221,400	\$ (221,400)	(100.0%)	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	13,345	(13,345)	(100.0%)	4,790	(4,790)	(100.0%)	36,375	231,000	(194,625)	(84.3%)	104,722	(68,346)	(65.3%)
-	44,971	(44,971)	(100.0%)	4,790	(4,790)	(100.0%)	36,375	452,400	(416,025)	(92.0%)	104,722	(68,346)	(65.3%)
<i>Direct Operational Expenses:</i>													
222,234	294,907	72,673	24.6%	268,456	46,222	17.2%	3,289,487	3,715,659	426,172	11.5%	3,586,735	297,248	8.3%
70,802	90,025	19,223	21.4%	84,979	14,176	16.7%	1,022,797	1,108,774	85,976	7.8%	1,079,842	57,045	5.3%
7,261	13,135	5,875	44.7%	13,497	6,237	46.2%	107,747	157,624	49,877	31.6%	137,416	29,669	21.6%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
8,220	16,082	7,862	48.9%	8,627	407	4.7%	88,052	192,925	104,873	54.4%	129,449	41,397	32.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
124,906	91,537	(33,369)	(36.5%)	128,373	3,467	2.7%	449,166	1,099,500	649,334	59.1%	960,353	511,187	53.2%
35,657	43,230	7,573	17.5%	24,742	(10,915)	(44.1%)	290,112	518,755	228,643	44.1%	329,484	39,372	11.9%
6,279	17,773	11,494	64.7%	23,109	16,830	72.8%	173,724	213,278	39,554	18.5%	160,376	(13,348)	(8.3%)
-	800	800	100.0%	767	767	100.0%	5,292	9,600	4,308	44.9%	8,390	3,098	36.9%
3,755	2,883	(872)	(30.3%)	1,538	(2,216)	(144.1%)	22,006	34,590	12,584	36.4%	17,544	(4,462)	(25.4%)
2,432	1,912	(521)	(27.2%)	1,761	(671)	(38.1%)	25,455	22,942	(2,513)	(11.0%)	18,553	(6,902)	(37.2%)
481,546	572,284	90,738	15.9%	555,849	74,303	13.4%	5,473,837	7,072,646	1,598,809	22.6%	6,428,141	954,304	14.8%
Net Performance before Overhead													
(481,546)	(527,313)	45,767	(8.7%)	(551,058)	69,512	(12.6%)	(5,437,462)	(6,620,246)	1,182,785	(17.9%)	(6,391,766)	885,957	(13.9%)
<i>Overhead Allocations:</i>													
822	3,496	2,674	76.5%	3,394	2,572	75.8%	8,532	41,956	33,424	79.7%	41,607	33,075	79.5%
1,704	2,315	610	26.4%	490	(1,214)	(247.6%)	27,165	27,776	610	2.2%	4,082	(23,083)	(565.5%)
1,451	1,528	77	5.0%	1,912	461	24.1%	17,374	18,335	961	5.2%	14,038	(3,336)	(23.8%)
6,631	6,853	222	3.2%	7,643	1,012	13.2%	79,519	82,241	2,723	3.3%	100,558	21,040	20.9%
6,051	7,014	962	13.7%	4,996	(1,055)	(21.1%)	83,202	84,165	962	1.1%	66,346	(16,856)	(25.4%)
3,502	3,502	-	0.0%	8,506	5,004	58.8%	42,018	42,018	-	0.0%	49,234	7,216	14.7%
2,502	2,322	(180)	(7.8%)	(509)	(3,011)	(591.2%)	22,379	27,864	5,485	19.7%	24,827	2,448	9.9%
2,427	3,216	790	24.5%	1,491	(935)	(62.7%)	30,889	38,594	7,705	20.0%	24,519	(6,370)	(26.0%)
-	393	393	100.0%	407	407	100.0%	1,567	4,714	3,148	66.8%	5,138	3,571	69.5%
7,302	9,595	2,293	23.9%	9,818	2,516	25.6%	98,618	115,143	16,525	14.4%	114,701	16,083	14.0%
5,440	3,615	(1,825)	(50.5%)	3,800	(1,641)	(43.2%)	33,361	43,385	10,024	23.1%	32,916	(445)	(1.4%)
28,277	27,411	(866)	(3.2%)	42,505	14,228	33.5%	320,876	328,932	8,056	2.4%	350,166	29,290	8.4%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	3,292	3,292	100.0%
574	746	171	23.0%	(1,225)	(1,799)	(146.9%)	8,150	8,951	800	8.9%	12,214	4,064	33.3%
85	146	61	41.7%	(15)	(100)	(670.7%)	1,113	1,758	645	36.7%	443	(670)	(151.3%)
66,769	72,153	5,384	7.5%	83,213	16,444	19.8%	774,762	865,831	91,070	10.5%	844,081	69,319	8.2%
548,315	644,437	96,122	14.9%	639,061	90,746	14.2%	6,248,599	7,938,478	1,689,879	21.3%	7,272,221	1,023,623	14.1%
\$ (548,315)	\$ (599,466)	\$ 51,151	(8.5%)	\$ (634,271)	\$ 85,956	(13.6%)	\$ (6,212,224)	\$ (7,486,078)	\$ 1,273,854	(17.0%)	\$ (7,167,500)	\$ 955,276	13.3%

School Health Statement of Revenues and Expenditures

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 231,917	\$ 231,917	\$ -	0.0%	\$ 231,917	\$ -	0.0%	\$ 2,783,000	\$ 2,783,000	\$ -	0.0%	\$ 2,783,000	\$ (0)	(0.0%)
231,917	231,917	-	0.0%	231,917	-	0.0%	2,783,000	2,783,000	-	0.0%	2,783,000	(0)	(0.0%)
Total Revenue							Total Revenue						
<i>Direct Operational Expenses:</i>													
1,299,054	1,302,259	3,204	0.2%	1,068,132	(230,922)	(21.6%)	13,303,222	13,312,905	9,684	0.1%	12,439,664	(863,558)	(6.9%)
444,642	475,148	30,506	6.4%	393,797	(50,844)	(12.9%)	4,623,585	4,835,011	211,426	4.4%	4,500,218	(123,366)	(2.7%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
17,481	32,000	14,519	45.4%	27,104	9,624	35.5%	85,532	100,000	14,468	14.5%	46,124	(39,408)	(85.4%)
2,768	583	(2,185)	(374.5%)	6,196	3,428	55.3%	18,271	7,000	(11,271)	(161.0%)	13,064	(5,207)	(39.9%)
12,650	9,542	(3,109)	(32.6%)	11,646	(1,004)	(8.6%)	127,024	114,500	(12,524)	(10.9%)	135,525	8,501	6.3%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
774	1,929	1,155	59.9%	499	(275)	(55.1%)	24,637	37,800	13,163	34.8%	23,126	(1,511)	(6.5%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
1,777,369	1,821,460	44,092	2.4%	1,507,375	(269,994)	(17.9%)	18,182,269	18,407,216	224,947	1.2%	17,157,720	(1,024,549)	(6.0%)
Total Operational Expenses							Total Operational Expenses						
Net Performance before Overhead													
(1,545,452)	(1,589,544)	44,092	(2.8%)	(1,275,458)	(269,994)	21.2%	(15,399,269)	(15,624,216)	224,947	(1.4%)	(14,374,720)	(1,024,549)	7.1%
Allocations							Allocations						
<i>Overhead Allocations:</i>													
2,178	9,264	7,086	76.5%	6,990	4,813	68.8%	22,606	111,166	88,560	79.7%	85,701	63,096	73.6%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
3,844	4,048	204	5.0%	3,939	95	2.4%	46,033	48,580	2,547	5.2%	28,915	(17,118)	(59.2%)
7,010	8,057	1,047	13.0%	12,216	5,206	42.6%	95,639	96,685	1,047	1.1%	201,963	106,324	52.6%
17,569	18,159	589	3.2%	15,742	(1,827)	(11.6%)	210,690	217,905	7,215	3.3%	207,129	(3,561)	(1.7%)
29,303	33,963	4,660	13.7%	24,428	(4,875)	(20.0%)	402,901	407,561	4,660	1.1%	324,405	(78,496)	(24.2%)
9,278	9,278	-	0.0%	17,521	8,243	47.0%	111,330	111,330	-	0.0%	101,412	(9,917)	(9.8%)
6,629	6,152	(477)	(7.8%)	(1,049)	(7,679)	731.9%	59,294	73,828	14,534	19.7%	51,137	(8,156)	(15.9%)
6,430	8,521	2,092	24.5%	3,072	(3,358)	(109.3%)	81,842	102,256	20,414	20.0%	50,504	(31,338)	(62.1%)
-	1,041	1,041	100.0%	838	838	100.0%	4,151	12,491	8,341	66.8%	10,583	6,432	60.8%
19,348	25,423	6,075	23.9%	20,223	875	4.3%	261,294	305,080	43,785	14.4%	236,260	(25,034)	(10.6%)
14,415	9,579	(4,835)	(50.5%)	7,827	(6,588)	(84.2%)	88,393	114,952	26,559	23.1%	67,800	(20,593)	(30.4%)
74,921	72,627	(2,294)	(3.2%)	87,552	12,630	14.4%	850,183	871,527	21,345	2.4%	721,269	(128,914)	(17.9%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	6,781	6,781	100.0%
1,522	1,976	454	23.0%	(2,523)	(4,045)	160.3%	21,595	23,715	2,121	8.9%	25,159	3,564	14.2%
-	-	-	-	-	-	-	-	-	-	-	-	-	-
192,447	208,090	15,643	7.5%	196,776	4,329	2.2%	2,255,950	2,497,077	241,127	9.7%	2,119,019	(136,931)	(6.5%)
Total Overhead Allocations							Total Overhead Allocations						
1,969,816	2,029,550	59,735	2.9%	1,704,151	(265,665)	(15.6%)	20,438,219	20,904,293	466,074	2.2%	19,276,739	(1,161,480)	(6.0%)
Total Expenses							Total Expenses						
\$ (1,737,899)	\$ (1,797,634)	\$ 59,735	(3.3%)	\$ (1,472,234)	\$ (265,665)	18.0%	\$ (17,655,219)	\$ (18,121,293)	\$ 466,074	(2.6%)	\$ (16,493,739)	\$ (1,161,480)	(7.0%)
Net Margin							Net Margin						

Sponsored Programs

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
<i>Sponsored Programs:</i>													
708,996	791,667	82,671	10.4%	561,903	(147,093)	(26.2%)	8,477,334	9,500,000	1,022,666	10.8%	6,561,739	(1,915,595)	(29.2%)
153,978	166,667	12,689	7.6%	124,540	(29,437)	(23.6%)	1,403,056	2,000,000	596,944	29.8%	1,679,860	276,804	16.5%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	2,500	2,500	100.0%	(17,500)	(17,500)	100.0%	10,000	30,000	20,000	66.7%	10,000	-	0.0%
862,973	960,833	97,860	10.2%	668,943	(194,030)	(29.0%)	9,890,390	11,530,000	1,639,610	14.2%	8,251,599	(1,638,791)	(19.9%)
<i>Direct Operational Expenses:</i>													
12,755	12,851	96	0.7%	18,608	5,854	31.5%	158,791	161,916	3,125	1.9%	162,565	3,774	2.3%
5,480	5,401	(79)	(1.5%)	5,827	346	5.9%	66,403	66,592	189	0.3%	65,881	(522)	(0.8%)
-	83	83	100.0%	13	13	100.0%	112	1,000	888	88.8%	737	625	84.8%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
462	521	59	11.3%	122	(340)	(279.8%)	3,431	6,250	2,819	45.1%	819	(2,613)	(319.2%)
18,697	18,856	159	0.9%	24,569	5,872	23.9%	228,737	235,758	7,021	3.1%	230,001	1,264	0.5%
\$ 881,670	\$ 979,689	\$ 98,019	10.0%	\$ 693,512	\$ (188,158)	(27.1%)	\$ 10,119,128	\$ 11,765,758	\$ 1,646,630	14.0%	\$ 8,481,601	\$ (1,637,527)	(19.3%)

General Fund Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Revenues:													
Ad Valorem Taxes	\$ -	\$ 21,909,070	\$ 83,120,459	\$ 5,220,786	\$ 5,661,776	\$ 2,596,135	\$ 5,487,587	\$ 1,978,554	\$ 708,728	\$ 4,967,441	\$ 112,035	\$ -	\$ 131,762,571
Premiums													
Patient Revenue, Net	130,636	180,131	356,622	56,280	102,682	513,063	322,497	219,358	229,957	215,989	127,863	106,309	2,561,388
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	7,820	4,818	11,753	5,201	6,783	-	-	-	-	-	-	-	36,375
Interest Earnings	233,692	238,380	190,989	319,898	482,263	408,147	345,540	338,386	374,788	288,743	292,400	255,979	3,769,206
Unrealized Gain/(Loss)-Investments	(49,482)	155,186	641,266	149,084	(126,799)	355,737	126,713	384,083	274,325	(162,244)	380,763	(139,276)	1,989,358
Other Revenue	1,210	473,396	1,224,894	224,207	231,878	174,881	421,146	62,055	107,003	76,214	386,242	271,947	3,655,073
Total Revenues	\$ 555,794	\$ 23,192,899	\$ 85,777,900	\$ 6,207,373	\$ 6,590,500	\$ 4,279,879	\$ 6,935,401	\$ 3,214,352	\$ 1,926,717	\$ 5,618,061	\$ 1,531,220	\$ 726,876	\$ 146,556,971
Expenditures:													
Salaries and Wages	3,298,698	2,915,868	2,983,671	2,927,192	2,835,739	3,022,094	2,987,415	3,218,682	2,257,074	2,080,689	2,885,367	3,092,993	34,505,482
Benefits	1,055,344	1,100,508	904,269	1,015,998	990,983	1,021,468	1,017,474	1,104,410	750,649	614,663	866,335	1,011,200	11,453,302
Purchased Services	494,856	800,476	566,029	654,314	621,355	457,270	1,091,677	1,061,116	955,824	914,077	1,087,946	990,229	9,695,170
Medical Supplies	4,323	4,210	39,275	5,970	5,243	3,974	2,486	7,548	1,836	827	9,023	17,800	102,515
Other Supplies	25,159	40,536	84,704	77,326	101,366	49,483	41,321	256,068	46,939	289,643	50,065	296,729	1,359,340
Contracted Physician Expense	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	350,000
Medical Services	3,748,086	3,330,642	3,401,981	4,129,172	3,266,127	3,489,555	2,413,144	3,064,339	2,567,792	3,271,906	1,345,058	2,259,469	36,287,270
Drugs	14,087	30,279	18,181	103,670	55,234	29,488	32,292	7,962	12,057	11,557	9,454	124,906	449,166
Repairs & Maintenance	233,625	221,593	291,127	296,634	239,358	263,370	280,299	295,281	265,243	290,807	262,491	337,897	3,277,725
Lease & Rental	132,692	169,243	177,188	174,498	181,440	178,690	163,309	172,389	161,161	153,097	163,257	183,310	2,010,273
Utilities	11,427	12,065	9,852	9,749	8,540	9,869	9,923	10,408	11,134	10,171	11,287	16,239	130,662
Other Expense	316,602	650,421	1,935,661	1,711,669	556,651	516,973	543,788	525,599	2,525,594	274,005	1,018,730	754,471	11,330,164
Insurance	120,673	122,833	112,469	127,095	118,013	120,639	98,826	125,843	120,465	433,943	108,448	143,436	1,752,684
Sponsored Programs	705,594	705,594	705,594	858,937	874,021	867,493	864,502	873,072	849,335	859,012	864,263	862,973	9,890,390
Total Operational Expenditures	10,190,332	10,133,434	11,259,166	12,121,391	9,883,238	10,059,532	9,575,622	10,751,885	10,554,267	9,233,563	8,710,892	10,120,819	122,594,143
Net Performance before Overhead Allocations	\$ (9,634,538)	\$ 13,059,465	\$ 74,518,733	\$ (5,914,018)	\$ (3,292,738)	\$ (5,779,653)	\$ (2,640,222)	\$ (7,537,533)	\$ (8,627,550)	\$ (3,615,502)	\$ (7,179,672)	\$ (9,393,944)	\$ 23,962,828
Overhead Allocations	(822,184)	(878,882)	(893,893)	(955,086)	(815,753)	(796,233)	(876,067)	(1,022,000)	(858,973)	(1,045,021)	(1,162,982)	(927,729)	(11,054,803)
Total Expenses	9,368,148	9,254,553	10,365,273	11,166,305	9,067,485	9,263,299	8,699,555	9,729,884	9,695,295	8,188,542	7,547,910	9,193,091	111,539,339
Net Margin	\$ (8,812,354)	\$ 13,938,347	\$ 75,412,627	\$ (4,958,932)	\$ (2,476,985)	\$ (4,983,420)	\$ (1,764,154)	\$ (6,515,532)	\$ (7,768,578)	\$ (2,570,481)	\$ (6,016,691)	\$ (8,466,215)	\$ 35,017,631
Capital													
General Fund Support/ Transfer in (Out)	\$ (3,291,581)	\$ (4,370,744)	\$ (3,491,091)	\$ (3,086,373)	\$ (2,941,885)	\$ (2,770,737)	\$ (3,071,733)	\$ (3,913,154)	\$ (3,760,197)	\$ (4,302,439)	\$ (3,443,878)	\$ (5,496,152)	\$ (43,939,965)

General Fund Program Statistics

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Prior Year Total	% Var to Budget	% Var to Prior Year
Aeromedical																
Patients Transported - Actual	46	40	55	65	63	52	40	59	43	45	49	45	602	655	-	(8.1%)
Patients Transported - Budget	51	63	51	59	55	56	54	48	50	47	42	52	628	623	(4.1%)	-
Variance	(5)	(23)	4	6	8	(4)	(14)	11	(7)	(2)	7	(7)	(26)	32		
Actual Hours Available for Service	1,070	1,080	1,113	1,069	1,005	1,116	908	1,056	948	1,116	1,116	942	12,539	12,780	-	-
Service Hours Utilized	74.0	54.0	79.0	94.0	92.0	75.0	62.0	105.0	62.0	70.0	75.0	67.0	909.0	889.0	-	-
Utilization %	6.9%	5.0%	7.1%	8.8%	9.2%	6.7%	6.8%	9.9%	6.5%	6.3%	6.7%	7.1%	7.2%	7.0%	-	-
# of Flights - Training/Public Education	8	5	7	7	1	2	3	4	3	-	2	3	45	89	-	(49.4%)
# of Flights - Maintenance	9	11	15	13	10	6	11	12	9	7	6	10	119	108	-	10.2%
Trauma																
New Trauma Patients - Actual	359	399	421	400	377	446	381	413	382	350	355	354	4,637	4,204	-	10.3%
New Trauma Patients - Budget	399	399	399	399	399	399	399	399	399	399	399	401	4,790	4,147	(3.2%)	-
Variance	(40)	-	22	1	(22)	47	(18)	14	(17)	(49)	(44)	(47)	(153)	57		
School Health																
Medical Events	48,567	32,649	28,460	35,695	40,115	30,919	44,658	44,736	5,493	-	36,924	41,551	389,767	391,459	-	(0.4%)
Screenings	29,329	19,811	18,958	14,867	16,019	5,085	860	394	-	-	4,838	19,437	129,598	105,778	-	22.5%
Total Events - Actual	77,896	52,460	47,418	50,562	56,134	36,004	45,518	45,130	5,493	-	41,762	60,988	519,365	497,237		
Total Events - Budget	66,612	50,206	43,714	50,088	51,936	34,518	43,009	41,547	11,102	-	36,870	50,398	480,000	505,535		
Managed Care																
District Care Visits to Primary Clinic - Medical	1,857	2,043	2,121	2,356	2,168	2,233	2,401	477	41	38	36	23	15,794	31,432	-	(49.8%)
District Care Visits to Primary Clinic - Dental	441	381	338	293	345	426	403	-	-	-	-	-	2,627	7,932	-	(66.9%)
Uninsured Visits to Primary Clinic - Medical	3,649	2,420	2,465	2,717	2,706	2,761	2,958	4,772	4,870	5,310	5,409	4,816	44,853	28,346	-	58.2%
Uninsured Visits to Primary Clinic - Dental	1,381	990	873	1,028	1,052	1,194	1,282	1,594	1,515	1,778	1,629	1,465	15,781	13,705	-	15.1%
Membership - Current Year	9,446	9,195	8,929	8,731	8,470	8,259	8,369	8,491	8,630	8,827	8,926	8,955	-	-	-	(11.4%)
Membership - Prior 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	-	-	-	-
Pharmacy																
Total Prescriptions Filled at In-House Pharmacies	24,348	20,947	20,144	22,785	20,931	21,618	22,443	21,141	19,643	21,534	21,691	19,315	256,540	281,042	-	(8.7%)
Total Prescriptions Filled at Retail Pharmacies	159	120	247	309	323	202	232	285	226	197	243	238	2,781	2,472	-	12.5%
Total Prescriptions Filled Inhouse/Retail - Actual	24,507	21,067	20,391	23,094	21,254	21,820	22,675	21,426	19,869	21,731	21,934	19,553	259,321	283,514	-	(8.5%)
Total Prescriptions Filled - Budget	26,876	24,372	24,016	25,283	24,714	25,995	25,768	22,866	23,380	22,715	25,703	21,937	293,625	302,040	(11.7%)	-



SUPPLEMENTAL INFORMATION

HEALEY CENTER

Healey Center Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,174,425	\$ 1,113,513	\$ 60,912	5.5%	\$ 1,070,950	\$ 103,476	9.7%	Gross Patient Revenue	\$ 14,075,751	\$ 13,330,577	\$ 745,174	5.6%	\$ 13,108,773	\$ 966,978	7.4%	
131,045	45,072	(85,973)	(190.7%)	60,055	(70,990)	(118.2%)	Contractual Allowances	878,275	390,735	(487,540)	(124.8%)	928,798	50,523	5.4%	
281,675	269,701	(11,974)	(4.4%)	353,779	72,103	20.4%	Charity Care	3,128,415	3,280,692	152,277	4.6%	3,725,868	597,453	16.0%	
28,011	2,236	(25,775)	(1,152.7%)	26,930	(1,081)	-4.0%	Bad Debt	99,221	26,832	(72,389)	(269.8%)	77,035	(22,186)	(28.8%)	
440,731	317,009	(123,722)	(39.0%)	440,764	33	0.0%	Total Contractuals and Bad Debt	4,105,911	3,698,259	(407,652)	(11.0%)	4,731,701	625,790	13.2%	
733,694	796,504	(62,810)	(7.9%)	630,186	103,508	16.4%	Net Patient Revenue	9,969,840	9,632,318	337,522	3.5%	8,377,072	1,592,768	19.0%	
62.47%	71.53%			58.84%			Collection %	70.83%	72.26%			63.90%			
758,333	758,333	(0)	(0.0%)	758,333	(0)	(0.0%)	PBC Interlocal	9,100,000	9,100,000	(0)	(0.0%)	9,100,000	(0)	(0.0%)	
1,523,772	4,468	1,519,304	34,004.1%	327,035	1,196,738	365.9%	Other revenue	1,558,825	53,616	1,505,209	2,807.4%	379,805	1,179,020	310.4%	
2,282,106	762,801	1,519,304	199.2%	1,085,368	1,196,738	110.3%	Total Other Revenues	10,658,825	9,153,616	1,505,209	16.4%	9,479,805	1,179,020	12.4%	
3,015,800	1,559,305	1,456,495	93.4%	1,715,554	1,300,246	75.8%	Total Revenues	20,628,665	18,785,934	1,842,731	9.8%	17,856,877	2,771,788	15.5%	
<i>Direct Operational Expenses:</i>															
1,130,340	1,313,143	182,803	13.9%	897,603	(232,736)	(25.9%)	Salaries and Wages	11,213,406	10,951,435	(261,971)	(2.4%)	10,280,117	(933,289)	(9.1%)	
373,176	334,131	(39,044)	(11.7%)	321,406	(51,769)	(16.1%)	Benefits	4,065,565	4,034,209	(31,356)	(0.8%)	3,869,438	(196,127)	(5.1%)	
63,818	71,143	7,325	10.3%	51,388	(12,430)	(24.2%)	Purchased Services	823,451	853,710	30,259	3.5%	754,162	(69,289)	(9.2%)	
47,678	45,500	(2,178)	(4.8%)	54,763	7,085	12.9%	Medical Supplies	532,151	546,000	13,849	2.5%	552,567	20,416	3.7%	
63,327	67,232	3,905	5.8%	79,333	16,006	20.2%	Other Supplies	866,358	806,782	(59,576)	(7.4%)	943,531	77,173	8.2%	
898	2,088	1,191	57.0%	3,136	2,238	71.4%	Contracted Physician Expense	11,634	25,058	13,424	53.6%	18,512	6,879	37.2%	
4,538	3,750	(788)	(21.0%)	-	(4,538)	0.0%	Medical Services	52,807	45,000	(7,807)	(17.3%)	-	(52,807)	0.0%	
19,295	30,667	11,372	37.1%	27,936	8,641	30.9%	Drugs	309,593	368,000	58,407	15.9%	340,467	30,873	9.1%	
18,368	32,957	14,589	44.3%	44,339	25,971	58.6%	Repairs & Maintenance	355,207	395,489	40,282	10.2%	361,413	6,205	1.7%	
2,622	2,849	227	8.0%	1,169	(1,453)	(124.3%)	Lease & Rental	17,595	34,188	16,593	48.5%	14,116	(3,479)	(24.6%)	
26,256	34,256	8,000	23.4%	48,979	22,724	46.4%	Utilities	422,701	411,073	(11,628)	(2.8%)	420,991	(1,710)	(0.4%)	
31,261	15,260	(16,001)	(104.9%)	86,165	54,903	63.7%	Other Expense	178,410	183,123	4,713	2.6%	237,868	59,458	25.0%	
6,849	4,601	(2,248)	(48.9%)	5,012	(1,837)	(36.6%)	Insurance	62,027	55,210	(6,817)	(12.3%)	53,487	(8,540)	(16.0%)	
1,788,423	1,957,577	169,153	8.6%	1,621,229	(167,195)	(10.3%)	Total Operational Expenses	18,910,907	18,709,276	(201,630)	(1.1%)	17,846,669	(1,064,238)	(6.0%)	
<i>Net Performance before Depreciation & Overhead Allocations</i>															
1,227,377	(398,271)	1,625,648	(408.2%)	94,326	1,133,051	1,201.2%	Overhead Allocations	1,717,758	76,658	1,641,101	2,140.8%	10,208	1,707,550	16,727.2%	
56,043	70,087	14,044	20.0%	52,961	(3,082)	(5.8%)	Depreciation	651,870	841,040	189,170	22.5%	687,552	35,681	5.2%	
<i>Overhead Allocations:</i>															
2,160	9,189	7,029	76.5%	7,263	5,103	70.3%	Risk Mgt	22,424	110,272	87,848	79.7%	89,048	66,624	74.8%	
-	-	-	0.0%	46,471	46,471	100.0%	Rev Cycle	-	-	-	0.0%	386,930	386,930	100.0%	
3,813	4,016	203	5.0%	4,093	279	6.8%	Internal Audit	45,663	48,190	2,527	5.2%	30,044	(15,619)	(52.0%)	
17,428	18,013	585	3.2%	16,357	(1,071)	(6.5%)	Administration	208,996	216,153	7,157	3.3%	215,219	6,222	2.9%	
27,280	31,618	4,338	13.7%	23,101	(4,179)	(18.1%)	Human Resources	375,083	379,421	4,338	1.1%	306,782	(68,301)	(22.3%)	
9,203	9,203	-	0.0%	18,205	9,002	49.4%	Legal	110,435	110,435	-	0.0%	105,373	(5,062)	(4.8%)	
6,576	6,103	(473)	(7.8%)	(1,090)	(7,666)	703.2%	Records	58,817	73,235	14,417	19.7%	53,135	(5,683)	(10.7%)	
6,378	8,453	2,075	24.5%	3,191	(3,186)	(99.8%)	Compliance	81,185	101,435	20,250	20.0%	52,477	(28,708)	(54.7%)	
-	1,033	1,033	100.0%	871	871	100.0%	Planning/Research	4,117	12,391	8,273	66.8%	10,996	6,879	62.6%	
19,192	25,219	6,027	23.9%	21,013	1,821	8.7%	Finance	259,194	302,628	43,433	14.4%	245,488	(13,707)	(5.6%)	
14,299	9,502	(4,797)	(50.5%)	8,133	(6,166)	(75.8%)	Public Relations	87,682	114,028	26,346	23.1%	70,448	(17,234)	(24.5%)	
74,319	72,044	(2,276)	(3.2%)	90,971	16,652	18.3%	Information Technology	843,350	864,523	21,173	2.4%	749,439	(93,911)	(12.5%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	7,045	7,045	100.0%	
1,510	1,960	451	23.0%	(2,621)	(4,131)	157.6%	Corporate Quality	21,421	23,525	2,104	8.9%	26,141	4,720	18.1%	
-	-	-	0.0%	(1,419)	(1,419)	100.0%	Managed Care Contract	-	-	-	0.0%	41,959	41,959	100.0%	
182,159	196,353	14,194	7.2%	234,539	52,380	22.3%	Total Overhead Allocations	2,118,369	2,356,235	237,866	10.1%	2,390,526	272,157	11.4%	
2,026,624	2,224,016	197,392	8.9%	1,908,728	(117,897)	(6.2%)	Total Expenses	21,681,146	21,906,552	225,406	1.0%	20,924,746	(756,400)	(3.6%)	
989,175	(664,711)	1,653,886	(248.8%)	(193,174)	1,182,349	(612.1%)	Net Margin	(1,052,481)	(3,120,618)	2,068,137	(66.3%)	(3,067,869)	2,015,388	65.7%	
\$ -	\$ 154,167	\$ (154,167)	(100.0%)	\$ -	\$ -	0.0%	General Fund Support/Transfer In	\$ 1,919,246	\$ 1,850,000	\$ 69,246	3.7%	\$ 2,285,406	\$ (366,160)	(16.0%)	

Healey Center Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Gross Patient Revenue	\$ 1,116,480	\$ 1,063,810	\$ 1,105,771	\$ 1,119,937	\$ 1,145,087	\$ 1,230,460	\$ 1,203,482	\$ 1,254,821	\$ 1,203,862	\$ 1,236,815	\$ 1,220,801	\$ 1,174,425	\$ 14,075,751
Contractual Allowances	(10,387)	(24,243)	(28,997)	60,805	101,265	72,279	74,968	126,394	77,653	77,498	219,995	131,045	878,275
Charity Care	255,960	313,710	332,510	84,852	263,811	315,794	305,603	75,022	297,056	310,481	291,942	281,675	3,128,415
Bad Debt	(9,091)	(12,991)	(22,945)	11,134	13,170	16,839	2,052	767	44,850	15,049	12,377	28,011	99,221
Total Contractuals and Bad Debt	236,483	276,475	280,568	156,791	378,246	404,913	382,622	202,182	419,559	403,027	524,314	440,731	4,105,911
Net Patient Revenue	879,997	787,335	825,203	963,146	766,841	825,548	820,860	1,052,638	784,303	833,788	696,487	733,694	9,969,840
Collectons %	78.82%	74.01%	74.63%	86.00%	66.97%	67.09%	68.21%	83.89%	65.15%	67.41%			70.83%
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	4,321	3,420	5,377	4,246	1,671	2,790	5,694	2,311	131	2,602	2,491	1,523,772	1,558,825
Total Other Revenues	762,655	761,753	763,710	762,579	760,004	761,123	764,027	760,644	758,465	760,935	760,824	2,282,106	10,658,825
Total Revenues	1,642,652	1,549,088	1,588,914	1,725,725	1,526,845	1,586,671	1,584,887	1,813,283	1,542,767	1,594,723	1,457,311	3,015,800	20,628,665
<i>Direct Operational Expenses:</i>													
Salaries and Wages	896,239	924,513	820,044	931,272	860,191	907,789	903,087	998,364	903,011	1,022,583	915,975	1,130,340	11,213,406
Benefits	336,118	354,622	305,299	336,872	321,671	330,309	331,142	344,857	335,860	352,495	343,145	373,176	4,065,565
Purchased Services	63,482	68,378	67,963	65,009	71,451	68,613	73,559	75,121	66,943	66,583	72,531	63,818	823,451
Medical Supplies	43,666	51,909	30,303	66,744	39,636	35,230	50,195	40,787	40,538	42,646	42,820	47,678	532,151
Other Supplies	70,505	75,257	63,200	76,840	66,207	76,095	102,967	73,186	55,331	62,308	81,136	63,327	866,358
Contracted Physician Expense	1,158	1,084	1,172	676	119	1,147	1,190	1,202	633	1,682	672	898	11,634
Medical Services	4,623	4,335	3,830	5,022	5,732	4,310	5,628	2,748	3,933	4,123	3,985	4,538	52,807
Drugs	29,943	29,675	27,357	37,025	34,228	9,252	26,408	28,001	22,144	23,077	23,188	19,295	309,593
Repairs & Maintenance	15,238	31,412	30,243	27,229	46,998	26,790	41,582	33,626	20,415	27,515	35,792	18,368	355,207
Lease & Rental	1,169	2,599	1,169	1,169	1,383	1,169	1,248	1,248	1,280	1,292	1,248	2,622	17,595
Utilities	31,551	32,824	40,401	36,285	34,744	35,445	36,192	37,689	35,321	40,341	35,653	26,256	422,701
Other Expense	10,709	12,991	16,616	13,229	6,443	9,977	16,940	16,702	16,042	10,375	17,125	31,261	178,410
Insurance	5,079	4,620	4,620	6,257	5,029	5,029	(659)	5,425	5,425	7,503	6,849	6,849	62,027
Total Operational Expenses	1,509,479	1,594,219	1,412,217	1,603,629	1,493,834	1,511,155	1,589,479	1,658,955	1,506,875	1,662,522	1,580,119	1,788,423	18,910,907
Net Performance before Depreciation & Overhead Allocations	133,172	(45,131)	176,696	122,096	33,011	75,516	(4,591)	154,328	35,892	(67,799)	(122,808)	1,227,377	1,717,758
Depreciation	52,986	52,986	54,806	53,084	54,636	54,621	54,621	54,620	54,512	54,478	54,478	56,043	651,870
<i>Overhead Allocations:</i>													
Risk Mgt	6,723	11,644	5,960	(11,080)	1,260	1,570	1,614	294	212	230	1,836	2,160	22,424
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	3,700	3,700	3,700	3,700	3,774	4,133	3,895	3,907	3,716	3,811	3,811	3,813	45,663
Administration	18,050	18,881	15,296	19,345	17,194	19,310	18,013	18,013	18,013	18,013	11,441	17,428	208,996
Human Resources	30,916	31,635	32,188	35,710	30,031	29,231	28,716	32,466	29,986	34,337	32,588	27,280	375,083
Legal	4,675	8,603	5,850	25,193	11,294	(397)	9,203	9,203	9,203	9,203	9,203	9,203	110,435
Records	4,712	4,663	4,385	4,811	3,786	4,523	4,139	5,172	4,514	5,022	6,514	6,576	58,817
Compliance	4,174	5,202	2,606	4,541	3,012	9,337	3,289	5,083	5,156	7,601	24,807	6,378	81,185
Planning/Research	968	926	874	958	308	0	-	-	83	-	-	-	4,117
Finance	17,415	23,761	16,356	28,690	16,764	19,142	27,207	22,379	19,091	20,656	28,542	19,192	259,194
Public Relations	4,682	4,600	6,025	5,396	5,115	5,972	6,596	8,573	6,117	11,859	8,448	14,299	87,682
Information Technology	58,094	50,067	70,345	62,863	59,380	65,508	62,722	90,875	65,947	90,151	93,080	74,319	843,350
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	2,881	2,720	1,554	1,872	1,456	1,279	1,190	1,321	1,191	2,421	2,026	1,510	21,421
Managed Care Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	156,991	166,404	165,137	181,999	153,375	159,608	166,583	197,286	163,145	203,387	222,296	182,159	2,118,369
Total Expenses	1,719,456	1,813,608	1,632,161	1,838,711	1,701,844	1,725,384	1,810,683	1,910,861	1,724,533	1,920,387	1,856,893	2,026,624	21,681,146
Transfer out to Medicaid Match/ General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Margin	(76,804)	(264,520)	(43,247)	(112,986)	(174,999)	(138,714)	(225,796)	(97,576)	(181,765)	(325,644)	(399,582)	989,175	(1,052,481)
General Fund Support/ Transfer In	\$ 23,818	\$ 229,466	\$ -	\$ 32,370	\$ 118,407	\$ 95,202	\$ 160,065	\$ 42,958	\$ 127,246	\$ 271,192	\$ 818,522	\$ -	\$ 1,919,246

Census	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Prior Year Total
Admissions	10	9	12	8	8	2	5	13	10	8	12	15	112	126
Discharges	11	13	8	10	6	4	5	10	10	11	10	18	116	132
Average Daily Census	119	118	119	119	119	120	119	120	120	119	118	118	119	119
Budget Census	118	118	118	118	118	118	118	118	118	118	118	118	118	118
Occupancy % (120 licensed beds)	99%	98%	99%	99%	99%	100%	99%	100%	100%	99%	98%	99%	99%	99%
Days By Payor Source:														
Medicaid	109	78	62	93	65	31	30	93	30	31	59	67	748	29,318
Managed Care Medicaid	2,259	2,201	2,330	2,384	2,245	2,567	2,512	2,630	2,608	2,669	2,634	2,499	29,538	-
Medicare	115	90	52	48	32	22	12	31	30	24	8	64	528	637
Private Pay	97	90	93	93	84	92	60	62	30	38	31	3	773	1,218
Hospice	124	120	145	142	103	102	90	67	60	62	74	107	1,196	749
Charity	990	961	1,016	930	812	899	870	828	840	854	837	810	10,647	11,593
Total Resident Days	3,694	3,540	3,698	3,690	3,341	3,713	3,574	3,711	3,598	3,678	3,643	3,550	43,430	43,515



SUPPLEMENTAL INFORMATION

LAKESIDE MEDICAL CENTER

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 3,123,099	\$ 5,321,754	\$ (2,198,655)	(41.3%)	\$ 3,992,304	\$ (869,205)	(21.8%)	\$ 42,763,243	\$ 59,051,097	\$ (16,287,854)	(27.6%)	\$ 54,813,319	\$ (12,050,076)	(22.0%)
7,119,348	6,496,585	622,763	9.6%	5,982,876	1,136,472	19.0%	88,190,746	72,086,888	16,103,858	22.3%	75,001,731	13,189,015	17.6%
-	57,619	(57,619)	(100.0%)	505	(505)	(100.0%)	1,126	691,424	(690,299)	(99.8%)	666,792	(665,666)	(99.8%)
10,242,447	11,875,958	(1,633,510)	(13.8%)	9,975,685	266,762	2.7%	130,955,115	131,829,409	(874,294)	(0.7%)	130,481,842	473,273	0.4%
7,146,402	7,849,756	703,353	9.0%	6,264,740	(881,662)	(14.1%)	91,290,030	87,103,089	(4,186,941)	(4.8%)	88,581,159	(2,708,870)	(3.1%)
673,196	232,388	(440,808)	(189.7%)	108,457	(564,739)	(520.7%)	3,793,156	2,578,119	(1,215,037)	(47.1%)	2,704,948	(1,088,208)	(40.2%)
823,632	1,319,738	496,106	37.6%	1,191,154	367,522	30.9%	13,825,107	14,643,275	818,168	5.6%	14,249,624	424,516	3.0%
-	38,427	38,427	100.0%	(5,049)	(5,049)	100.0%	1,988	461,128	459,140	99.6%	341,174	339,186	99.4%
\$ 8,643,231	\$ 9,440,310	\$ 797,079	8.4%	\$ 7,559,302	\$ (1,083,928)	(14.3%)	\$ 108,910,281	\$ 104,785,611	\$ (4,124,670)	(3.9%)	\$ 105,876,905	\$ (3,033,376)	(2.9%)
180,629	140,377	40,252	28.7%	130,283	50,345	39%	1,537,722	1,684,526	(146,804)	(8.7%)	2,248,384	(710,661)	(31.6%)
1,779,845	2,576,025	(796,180)	(30.9%)	2,546,666	(766,821)	(30.1%)	23,582,556	28,728,324	(5,145,768)	(17.9%)	26,853,321	(3,270,765)	(12.2%)
17.38%	21.69%			25.53%			18.01%	21.79%		20.58%			
-	-	-	0.0%	26,021	(26,021)	(100.0%)	356,911	-	356,911	0.0%	409,211	(52,300)	(12.8%)
1,725,311	35,935	1,689,377	4,701.2%	159,676	1,565,635	980.5%	1,821,792	431,216	1,390,576	322.5%	550,084	1,271,708	231.2%
1,725,311	35,935	1,689,377	4,701.2%	185,697	1,539,614	829.1%	2,178,703	431,216	1,747,487	405.2%	959,295	1,219,408	127.1%
3,505,156	2,611,960	893,197	34.2%	2,732,363	772,793	28.3%	25,761,259	29,159,540	(3,398,281)	(11.7%)	27,812,616	(2,051,356)	(7.4%)
<i>Direct Operational Expenses:</i>													
1,763,543	1,519,327	(244,216)	(16.1%)	1,471,383	(292,160)	(19.9%)	18,882,366	19,470,607	588,242	3.0%	18,634,742	(247,624)	(1.3%)
468,310	438,301	(30,009)	(6.8%)	412,033	(56,277)	(13.7%)	5,227,046	5,332,656	105,610	2.0%	5,046,097	(180,949)	(3.6%)
586,815	299,444	(287,371)	(96.0%)	27,399	(559,416)	(2,041.7%)	3,886,603	3,571,722	(314,881)	(8.8%)	3,116,958	(769,644)	(24.7%)
35,105	106,499	71,394	67.0%	140,192	105,087	75.0%	1,386,578	1,180,555	(206,023)	(17.5%)	1,118,297	(268,281)	(24.0%)
154,574	95,315	(59,259)	(62.2%)	202,972	48,398	23.8%	978,028	1,092,063	114,035	10.4%	1,014,232	36,204	3.6%
894,560	2,213,391	1,318,831	59.6%	956,171	61,611	6.4%	10,245,167	8,705,612	(1,539,555)	(17.7%)	7,915,590	(2,329,577)	(29.4%)
94,246	83,474	(10,772)	(12.9%)	40,281	(53,965)	(134.0%)	935,542	926,500	(9,042)	(1.0%)	764,197	(171,345)	(22.4%)
153,897	157,024	3,127	2.0%	303,876	149,979	49.4%	1,843,643	1,884,287	40,643	2.2%	1,682,739	(160,905)	(9.6%)
45,053	135,469	90,416	66.7%	40,124	(4,929)	(12.3%)	697,371	820,042	122,671	15.0%	562,667	(134,704)	(23.9%)
127,438	89,047	(38,392)	(43.1%)	96,555	(30,883)	(32.0%)	919,205	978,035	58,830	6.0%	832,998	(86,207)	(10.3%)
179,091	125,844	(53,247)	(42.3%)	273,619	94,529	34.5%	968,985	837,612	(131,373)	(15.7%)	589,674	(379,311)	(64.3%)
17,411	12,239	(5,172)	(42.3%)	12,928	(4,483)	(34.7%)	154,768	146,863	(7,905)	(5.4%)	144,782	(9,985)	(6.9%)
4,520,042	5,275,373	755,331	14.3%	3,977,533	(542,508)	(13.6%)	46,125,301	44,946,554	(1,178,746)	(2.6%)	41,422,973	(4,702,328)	(11.4%)
Net Performance before Depreciation & Overhead Allocations													
(1,014,885)	(2,663,413)	1,648,528	(61.9%)	(1,245,170)	230,285	(18.5%)	(20,364,041)	(15,787,014)	(4,577,027)	29.0%	(13,610,357)	(6,753,684)	49.6%

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
310,883	294,088	(16,795)	(5.7%)	286,142	(24,741)	(8.6%)	Depreciation	3,366,055	3,529,054	162,999	4.6%	3,456,176	90,121	2.6%
<i>Overhead Allocations:</i>														
5,116	21,765	16,649	76.5%	15,093	9,977	66.1%	Risk Mgt	53,111	261,177	208,066	79.7%	185,036	131,925	71.3%
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%
9,031	9,511	480	5.0%	8,504	(527)	(6.2%)	Internal Audit	108,151	114,136	5,985	5.2%	62,430	(45,722)	(73.2%)
41,278	42,663	1,385	3.2%	33,988	(7,290)	(21.4%)	Administration	495,002	511,952	16,951	3.3%	447,208	(47,794)	(10.7%)
35,315	40,930	5,616	13.7%	29,325	(5,989)	(20.4%)	Human Resources	485,549	491,165	5,616	1.1%	389,438	(96,110)	(24.7%)
21,797	21,797	-	0.0%	37,828	16,031	42.4%	Legal	261,562	261,562	-	0.0%	218,957	(42,605)	(19.5%)
15,575	14,454	(1,121)	(7.8%)	(2,265)	(17,841)	(787.6%)	Records	139,307	173,454	34,147	19.7%	110,410	(28,897)	(26.2%)
15,106	20,020	4,914	24.5%	6,632	(8,474)	(127.8%)	Compliance	192,284	240,245	47,961	20.0%	109,042	(83,241)	(76.3%)
-	2,446	2,446	100.0%	1,809	1,809	100.0%	Planning/Research	9,752	29,347	19,596	66.8%	22,850	13,098	57.3%
45,457	59,730	14,274	23.9%	43,664	(1,793)	(4.1%)	Finance	613,894	716,765	102,871	14.4%	510,104	(103,791)	(20.3%)
33,866	22,506	(11,360)	(50.5%)	16,899	(16,968)	(100.4%)	Public Relations	207,673	270,072	62,399	23.1%	146,386	(61,288)	(41.9%)
176,023	170,633	(5,390)	(3.2%)	189,031	13,008	6.9%	Information Technology	1,997,449	2,047,597	50,148	2.4%	1,557,273	(440,175)	(28.3%)
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	14,640	14,640	100.0%
3,576	4,643	1,067	23.0%	(5,447)	(9,023)	(165.6%)	Corporate Quality	50,736	55,718	4,982	8.9%	54,320	3,584	6.6%
11,087	19,005	7,918	41.7%	(4,120)	(15,207)	(369.1%)	Managed Care Contract	144,384	228,054	83,670	36.7%	121,870	(22,514)	(18.5%)
413,226	450,104	36,878	8.2%	370,940	(42,286)	(11.4%)	Total Overhead Allocations	4,758,854	5,401,244	642,391	11.9%	3,949,963	(808,891)	(20.5%)
5,244,150	6,019,564	775,414	12.9%	4,634,615	(609,535)	(13.2%)	Total Expenses	54,250,209	53,876,853	(373,357)	(0.7%)	48,829,111	(5,421,098)	(11.1%)
\$ (1,738,994)	\$ (3,407,604)	\$ 1,668,611	(49.0%)	\$ (1,902,252)	\$ 163,258	(8.6%)	Net Margin	\$ (28,488,950)	\$ (24,717,313)	\$ (3,771,637)	15.3%	\$ (21,016,496)	\$ (7,472,455)	(35.6%)
\$ 3,922,945	\$ 1,625,000	\$ 2,297,945	141.4%	\$ -	\$ 3,922,945	0.0%	General Fund Support/ Transfer In	\$ 25,122,945	\$ 19,500,000	\$ 5,622,945	28.8%	\$ 15,944,083	\$ 9,178,862	57.6%

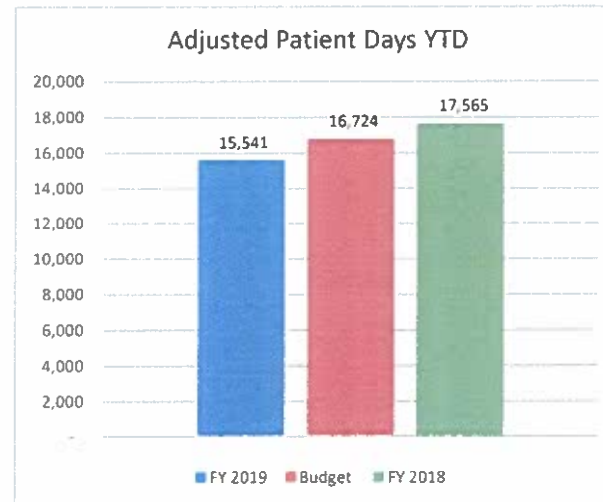
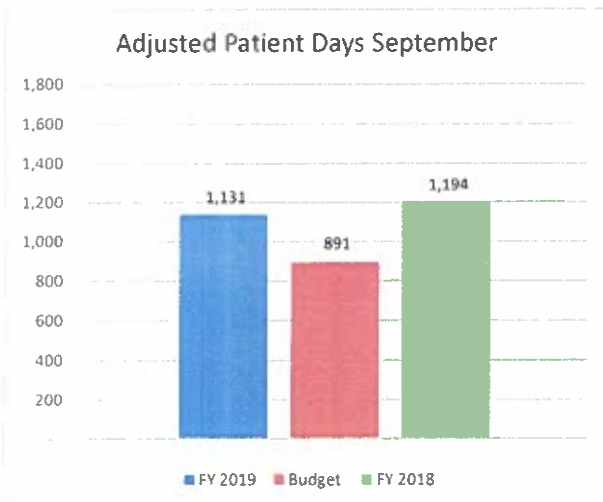
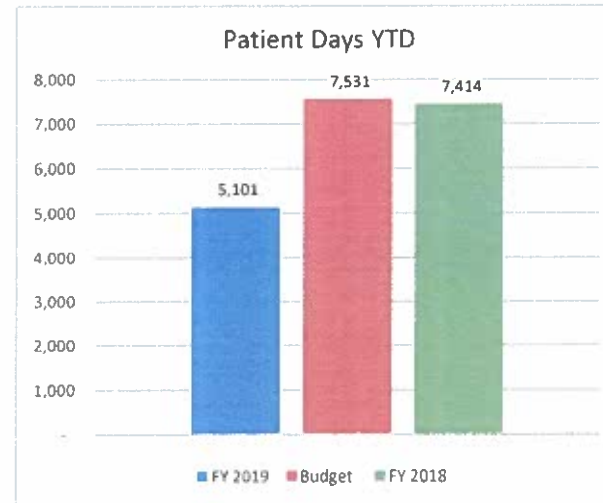
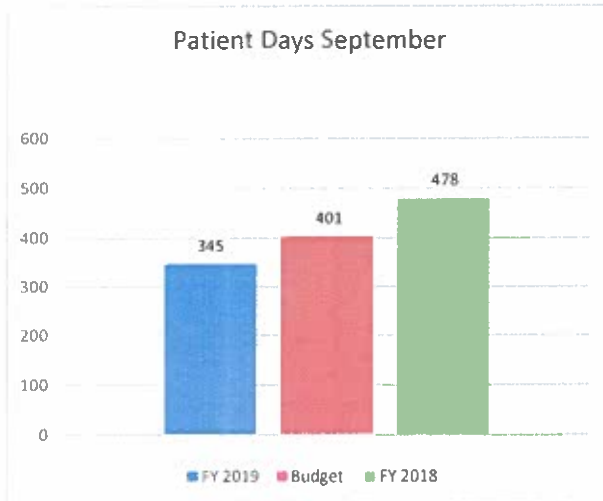
Lakeside Medical Center Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Inpatient Revenue	\$ 3,927,107	\$ 4,043,138	\$ 4,395,962	\$ 4,583,108	\$ 4,545,320	\$ 3,741,148	\$ 3,794,298	\$ 2,940,734	\$ 2,312,540	\$ 2,415,726	\$ 2,941,063	\$ 3,123,099	\$ 42,763,243
Outpatient Revenue	7,369,477	6,754,814	6,542,374	7,113,854	6,775,699	7,779,223	8,160,200	8,126,071	7,060,314	7,393,335	7,996,038	7,119,348	88,190,746
Physician Clinic	615	510											1,126
Gross Patient Revenue	11,297,199	10,798,462	10,938,336	11,696,962	11,321,019	11,520,371	11,954,498	11,066,804	9,372,854	9,809,061	10,937,101	10,242,447	130,955,115
Contractual Allowances	7,481,597	8,190,285	6,886,241	7,995,630	8,134,897	8,206,743	8,388,212	7,551,919	6,380,058	7,344,701	7,583,344	7,146,402	91,290,030
Charity Care	232,522	247,790	418,757	550,929	313,570	296,334	361,962	220,789	189,767	133,230	154,311	673,196	3,793,156
Bad Debt	1,241,914	725,404	1,124,976	1,363,992	825,696	1,029,575	1,309,817	1,650,568	1,367,462	915,940	1,446,130	823,632	13,825,107
Physician Contractuals	3,637	(2,975)	-	1,218	108								1,988
Total Contractuals and Bad Debt	\$ 8,959,670	\$ 9,160,503	\$ 8,429,974	\$ 9,911,769	\$ 9,274,271	\$ 9,532,652	\$ 10,059,992	\$ 9,423,277	\$ 7,937,288	\$ 8,393,870	\$ 9,183,785	\$ 8,643,231	\$ 108,910,281
Other Patient Revenue	130,283.42	130,283.42	130,283.92	130,283.42	130,283.42	130,283.16	130,283.34	130,283.34	130,283.41	130,283.41	54,259.33	180,628.83	1,537,722.42
Net Patient Revenue	2,467,813	1,768,242	2,638,646	1,915,476	2,177,032	2,118,003	2,024,789	1,773,810	1,565,850	1,545,474	1,807,576	1,779,845	23,582,556
Collection %	21.84%	16.37%	24.12%	16.38%	19.23%	18.38%	16.94%	16.03%	15.76%	15.76%	16.53%	16.01%	18.01%
Grant Funds		54,673	18,224		18,224	18,224	18,224	86,648	142,693	11,401	(11,401)		356,911
Other Revenue	7,425	7,733	16,134	7,057	4,337	12,547	6,043	7,799	9,190	7,879	10,337	1,725,311	1,821,792
Total Other Revenues	7,425	62,406	34,359	7,057	22,561	30,771	24,267	94,447	151,883	19,281	(1,065)	1,725,311	2,178,703
Total Revenues	2,475,238	1,830,648	2,673,004	1,922,533	2,199,593	2,148,774	2,049,056	1,868,257	1,717,733	1,564,755	1,806,511	3,505,156	25,761,259
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,604,655	1,584,048	1,521,075	1,591,064	1,488,697	1,523,886	1,595,424	1,679,431	1,389,123	1,584,546	1,556,874	1,763,543	18,882,366
Benefits	446,177	439,522	395,002	439,253	415,974	432,233	445,287	442,850	426,077	437,338	439,023	468,310	5,227,046
Purchased Services	129,360	389,103	323,031	140,719	206,736	252,163	334,495	502,724	281,845	419,861	319,751	586,815	3,886,603
Medical Supplies	111,576	64,495	150,782	93,202	153,498	60,527	108,801	205,620	82,326	112,368	208,278	35,105	1,386,578
Other Supplies	51,377	47,854	121,939	80,959	64,124	107,196	61,029	67,981	56,268	77,376	87,350	154,574	978,028
Contracted Physician Expense	585,248	1,128,212	1,167,852	535,130	977,758	713,434	653,879	983,801	753,971	1,244,477	606,842	894,560	10,245,167
Drugs	87,498	39,046	51,899	80,882	90,491	52,157	78,069	101,610	111,508	68,176	79,961	94,246	935,542
Repairs & Maintenance	152,041	98,566	196,547	259,705	105,261	109,994	256,623	122,789	119,816	123,560	144,843	153,897	1,843,643
Lease & Rental	72,590	51,707	65,398	73,195	51,184	64,525	24,135	57,017	62,957	48,607	81,003	45,053	697,371
Utilities	12,394	123,994	72,238	52,890	85,378	42,838	83,625	92,761	59,898	72,285	93,466	127,438	919,205
Other Expense	52,007	59,552	68,441	34,917	99,995	73,987	70,907	62,836	19,970	19,213	179,091	196,985	968,985
Insurance	12,637	5,661	11,496	11,496	11,496	11,496	11,496	16,466	14,778	15,560	14,773	17,411	154,768
Total Operational Expenses	3,317,559	4,031,762	4,145,700	3,393,413	3,750,593	3,444,436	3,708,932	4,343,959	3,421,405	4,224,123	3,823,378	4,520,042	46,125,301
Net Performance before Depreciation & Overhead Allocations	(842,321)	(2,201,114)	(1,472,695)	(1,470,879)	(1,551,000)	(1,295,662)	(1,659,876)	(2,475,701)	(1,703,672)	(2,659,369)	(2,016,867)	(1,014,885)	(20,364,041)
Depreciation	281,892	281,892	270,170	277,897	276,806	276,922	276,409	283,689	280,942	274,129	274,424	310,883	3,366,055
<i>Overhead Allocations:</i>													
Risk Mgt	15,924	27,580	14,116	(26,243)	2,985	3,718	3,823	697	502	545	4,349	5,116	53,111
Rev Cycle													
Internal Audit	8,764	8,764	8,764	8,764	8,940	9,788	9,225	9,254	8,800	9,027	9,027	9,031	108,151
Administration	42,751	44,720	36,228	45,819	40,724	45,735	42,663	42,663	42,663	42,663	27,097	41,278	495,002
Human Resources	40,021	40,952	41,667	46,227	38,875	37,840	37,173	42,027	38,817	44,449	42,185	35,315	485,549
Legal	11,073	20,375	13,855	59,669	26,750	(941)	21,797	21,797	21,797	21,797	21,797	21,797	261,562
Records	11,161	11,045	10,385	11,394	8,968	10,713	9,804	12,249	10,690	11,895	15,428	15,575	139,307
Compliance	9,887	12,321	6,171	10,754	7,134	22,114	7,789	12,040	12,211	18,002	58,755	15,106	192,284
Planning/Research	2,293	2,194	2,069	2,269	730					197			9,752
Finance	41,247	56,276	38,738	67,951	39,704	45,338	64,439	53,004	45,217	48,923	67,600	45,457	613,894
Public Relations	11,089	10,896	14,269	12,781	12,115	14,146	15,622	20,306	14,488	28,087	20,008	33,866	207,673
Information Technology	137,594	118,581	166,609	148,888	140,639	155,154	148,555	215,234	156,193	213,520	220,458	176,023	1,997,449
Budget & Decision Support													
Corporate Quality	6,823	6,443	3,681	4,435	1,448	3,028	2,819	3,129	2,821	5,734	4,798	3,576	50,736
Managed Care Contract	11,284	13,253	10,022	12,125	10,665	11,549	10,663	14,841	10,631	12,104	16,159	11,087	144,384
Total Overhead Allocations	349,911	373,400	366,576	404,832	341,677	358,183	374,371	447,240	364,831	456,943	507,663	413,226	4,758,854
Total Expenses	3,949,362	4,687,053	4,782,446	4,076,142	4,369,077	4,079,541	4,359,711	5,074,888	4,067,178	4,955,195	4,605,465	5,244,150	54,250,209
Net Margin	\$ (1,474,124)	\$ (2,856,405)	\$ (2,109,441)	\$ (2,153,609)	\$ (2,169,484)	\$ (1,930,767)	\$ (2,310,655)	\$ (3,206,631)	\$ (2,349,445)	\$ (3,390,441)	\$ (2,798,954)	\$ (1,738,994)	\$ (28,488,950)
General Fund Support/ Transfer In	\$ 1,192,232	\$ 2,595,059	\$ 1,611,915	\$ 2,104,538	\$ 1,873,587	\$ 1,725,722	\$ 1,961,944	\$ 2,920,442	\$ 1,931,324	\$ 1,583,237	\$ 1,700,000	\$ 3,922,945	\$ 25,122,945

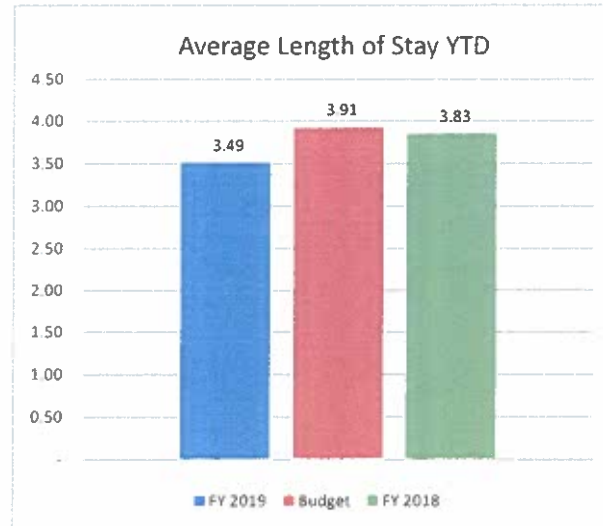
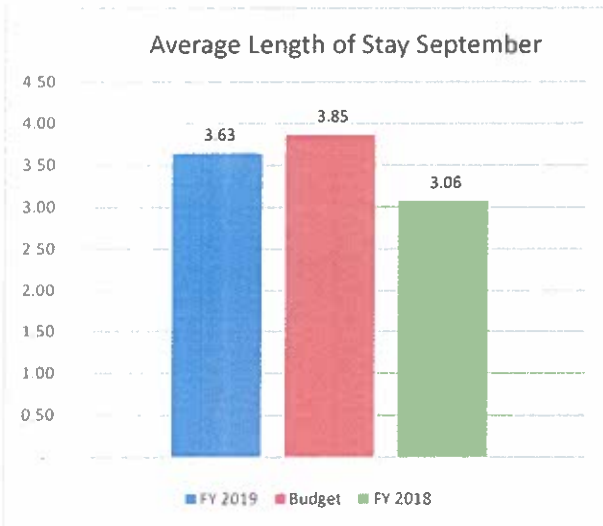
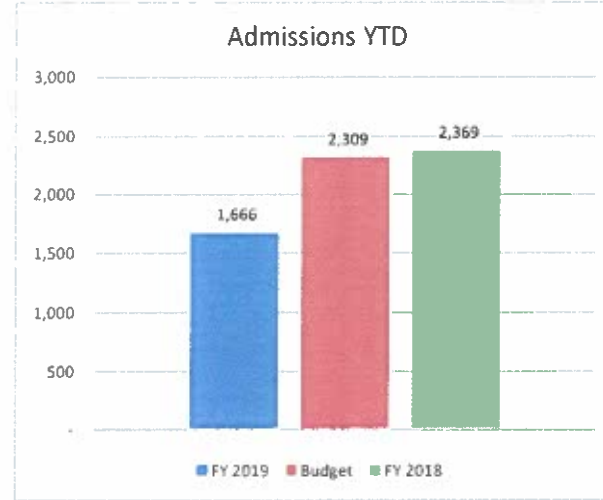
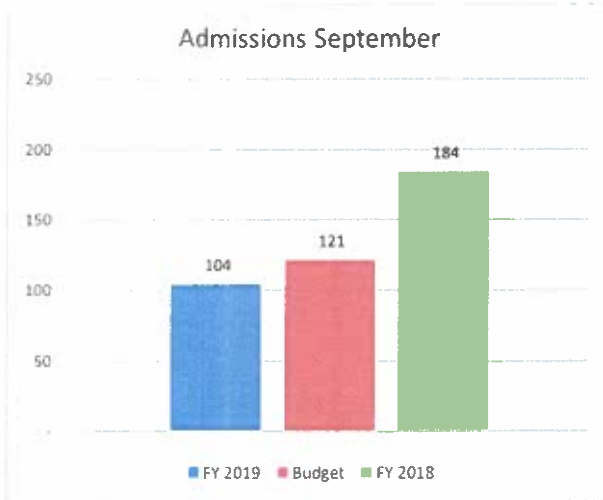
Lakeside Medical Center
Statistical Information

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total
Admissions																
Newborn	28	22	28	21	19	9	13	10	14	20	18	9	211	381	(44.8%)	438
Pediatrics	20	18	13	18	13	10	7	3	2	6	6	7	121	225	(46.2%)	221
Adult	111	130	152	144	128	106	125	96	74	87	93	88	1,334	1,703	(21.7%)	1,710
Total	159	170	193	181	160	125	145	109	90	113	117	104	1,666	2,309	(27.8%)	2,369
Adjusted Admissions	457	454	480	462	399	385	457	410	365	459	435	341	5,104	5,127	(0.5%)	5,632
Patient Days																
Med Surg 2nd and 3rd Floor (14 beds)	88	94	75	69	80	90	74	52	28	38	72	55	811	1,287	(37.0%)	1,327
Pediatrics (12 beds)	56	79	54	45	54	37	21	29	14	22	26	31	488	822	(43.1%)	889
Telemetry (22 beds)	190	243	275	287	270	218	278	181	111	121	128	178	2,478	3,331	(25.6%)	3,198
ICU (6 beds)	73	73	49	78	66	85	59	65	53	45	42	56	744	1,095	(32.1%)	886
Obstetrics (16 beds)	72	66	80	58	51	33	36	30	42	50	55	27	600	996	(39.8%)	1,116
Total (70 beds)	479	555	533	537	521	463	468	357	246	274	323	345	5,101	7,531	(32.3%)	7,414
Adjusted Acute Patient Days	1,378	1,482	1,326	1,371	1,298	1,426	1,475	1,343	997	1,113	1,201	1,131	15,541	16,724	(7.1%)	17,565
Other Key Inpatient Statistics																
Occupancy Percentage	22%	26%	25%	25%	27%	21%	22%	16%	12%	13%	15%	16%	20%	29%	(32.3%)	29%
Average Daily Census (excl. newborns)	15.5	18.5	17.2	17.3	18.6	14.9	15.8	11.5	8.2	8.8	10.4	11.5	14.0	20.6	(32.1%)	20.3
Average Daily Census (incl. newborns)	17.7	20.3	19.6	18.7	20.1	15.7	16.6	12.3	9.3	10.3	11.9	12.4	15.4	23.0	(33.2%)	23.1
Average Length of Stay (excl newborns)	3.66	3.75	3.23	3.36	3.70	3.99	3.55	3.81	3.24	2.95	3.26	3.63	3.49	3.91	(10.7%)	3.83
Average Length of Stay (incl newborns)	3.45	3.58	3.15	3.21	3.52	3.90	3.43	3.49	3.11	2.83	3.15	3.57	3.36	3.85	(7.8%)	3.55
Case Mix Index- Medicare	1.7578	1.4420	1.6109	1.5723	1.2628	1.2876	1.1895	1.2759	1.1530	1.0982	1.5409	1.2975	1.3914			1.3352
Case Mix Index- Medicaid	0.7119	1.3270	0.5277	0.4226	0.4350	1.1681	0.7822	0.8106	0.7486	0.7074	-	0.7188	1.1874			1.1437
Case Mix Index- All Payers	0.9851	1.1229	1.0048	1.0943	1.0419	1.0424	1.0843	1.1240	1.0705	0.9742	1.1340	1.1015	1.0682			1.0611
Emergency Room and Outpatients																
ER Admissions	127	108	113	131	130	104	114	92	83	58	88	84	1,192	1,274	(6.5%)	1,460
ER Visits	2,103	1,950	1,983	1,949	2,020	2,157	2,155	2,115	1,736	1,763	1,880	1,752	23,543	23,740	(0.8%)	23,210
Outpatient Visits	585	546	417	503	373	345	345	405	373	358	362	397	5,027	8,661	(42.0%)	7,913
ER and Outpatient Visits	2,688	2,496	2,400	2,452	2,393	2,502	2,500	2,520	2,109	2,119	2,242	2,149	28,570	31,704	(9.9%)	30,810
Observation Patient Stays	196	163	175	182	218	241	261	257	237	226	276	229	2,661	1,751	52.0%	1,861
Surgery and Other Procedures																
Inpatient Surgeries	39	34	45	33	34	31	30	11	13	14	39	27	350	445	(21.3%)	437
Outpatient Surgeries	4	1	1	2	1	3	6	-	2	-	6	3	29	189	(84.7%)	198
Endoscopies	6	4	5	8	14	2	6	4	2	1	7	8	67	177	(62.1%)	182
Radiology Procedures	2,423	2,377	2,313	2,522	2,269	2,340	2,328	2,417	1,985	2,056	2,227	2,211	27,466	26,159	5.0%	26,563
Lab Charges	15,226	14,356	15,018	15,888	14,924	15,341	16,548	15,026	13,024	14,064	14,600	13,493	177,508	169,497	4.7%	171,295
Staffing																
Paid FTE	293.02	286.65	284.62	300.71	298.00	292.93	297.60	292.90	297.80	297.64	298.68	321.70	296.85	288.87	2.8%	286.90
Paid FTE per Adjusted Occupied Bed	8.59	5.80	6.65	6.80	6.43	6.37	6.05	6.76	8.96	8.29	7.71	8.53	6.97	6.30	10.5%	5.96
Operational Performance																
Gross Revenue Per Adj Pat Day	8,199	7,265	8,248	8,535	8,724	8,080	8,107	8,237	9,401	8,817	9,105	9,052	8,483	8,209	3.3%	7,450
Net Revenue Per Adj Pat Day	1,791	1,193	1,990	1,398	1,678	1,486	1,373	1,320	1,570	1,389	1,505	6,800	1,958	1,789	9.4%	1,545
Salaries & Benefits as % of Net Pat Revenue	83%	114%	73%	106%	87%	92%	101%	120%	116%	131%	110%	28%	81%	87%	(6.5%)	88%
Labor Cost per Adj Pat Day	1,488	1,365	1,445	1,481	1,468	1,372	1,384	1,580	1,821	1,817	1,662	1,740	1,552	1,538	0.9%	1,351
Total Expense Per Adj Pat Day	2,408	2,720	3,126	2,476	2,890	2,416	2,515	3,233	3,432	3,797	3,183	2,676	2,906	2,685	8.2%	2,391

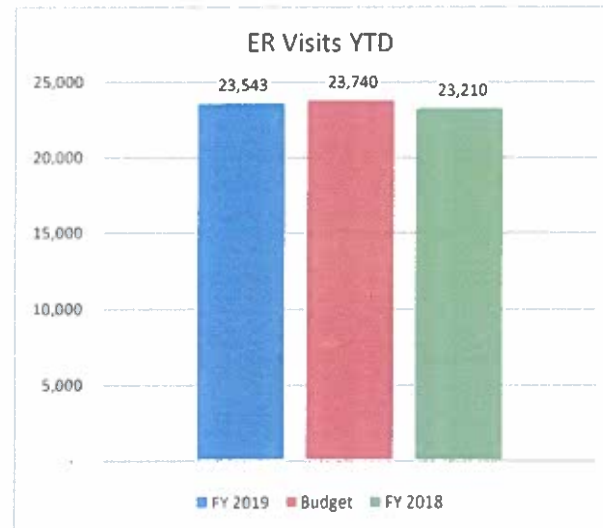
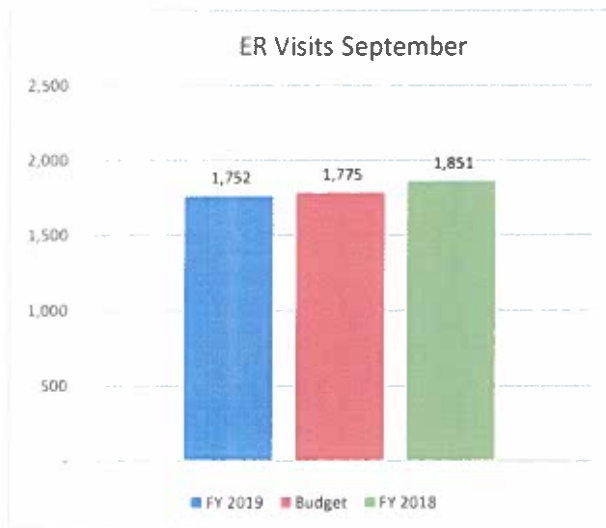
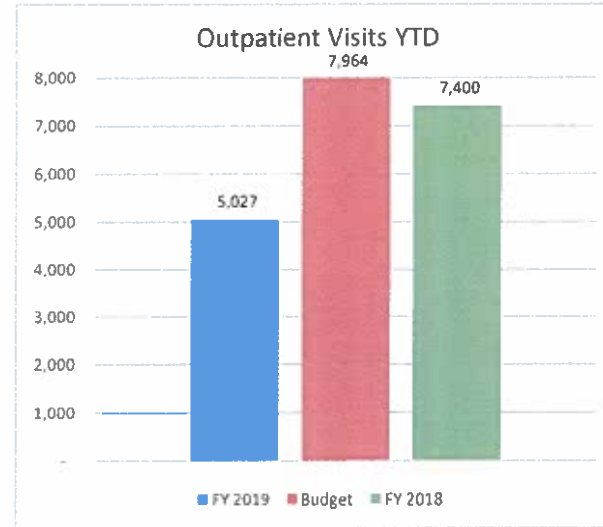
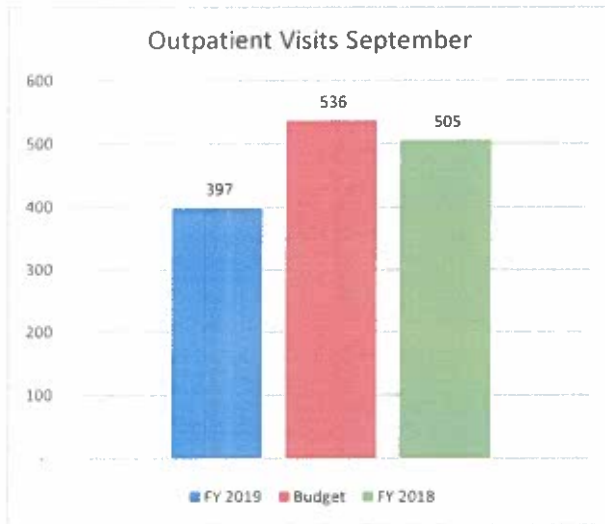
LAKESIDE MEDICAL CENTER Inpatient



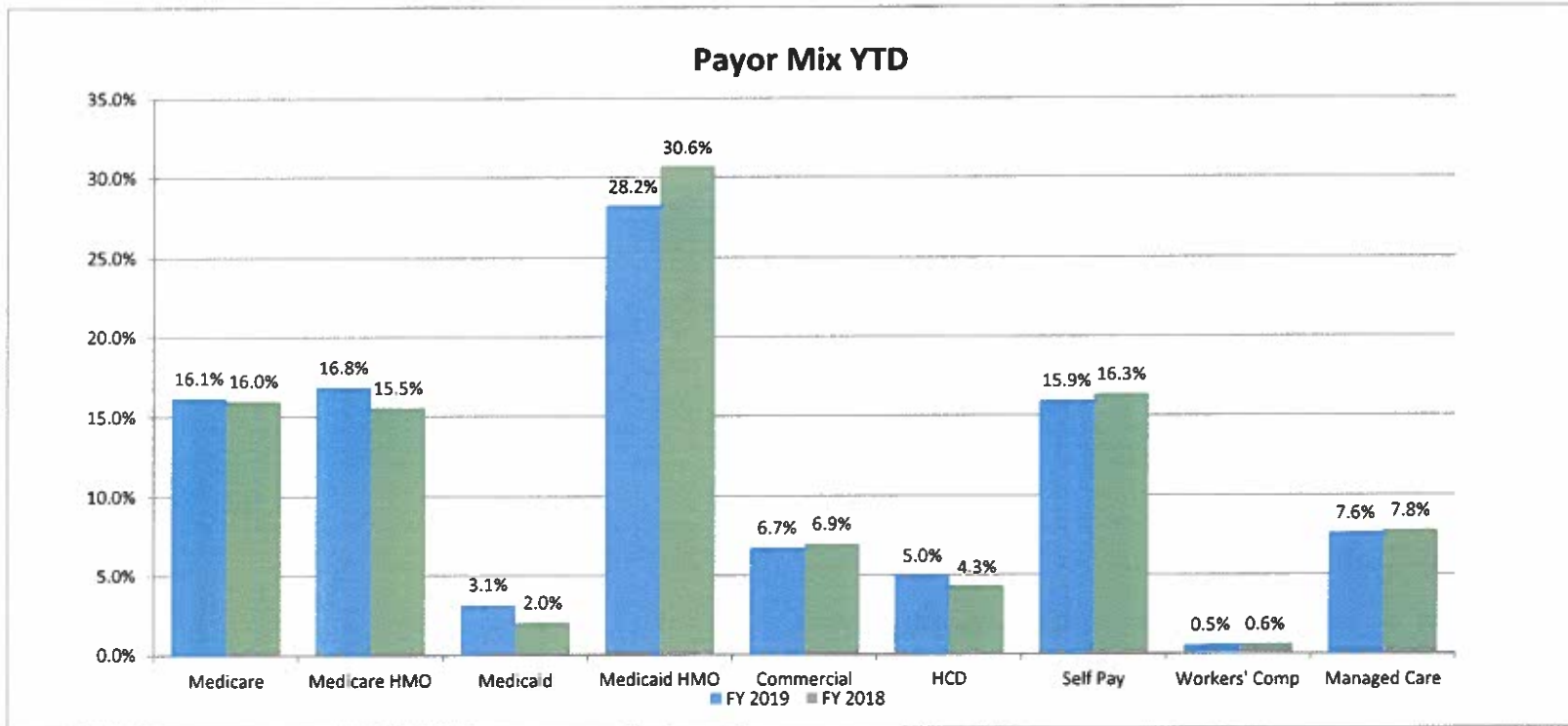
LAKESIDE MEDICAL CENTER Inpatient



LAKESIDE MEDICAL CENTER Outpatient



LAKESIDE MEDICAL CENTER Revenue



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SUPPLEMENTAL INFORMATION

HEALTHY PALM BEACHES

Healthy Palm Beaches Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
5,295	2,598	2,698	103.8%	6,202	(907)	(14.6%)	48,741	31,175	17,566	56.3%	46,126	2,615	5.7%
5,295	2,598	2,698	103.8%	6,202	(907)	(14.6%)	48,741	31,175	17,566	56.3%	46,126	2,615	5.7%
<i>Direct Operational Expenses:</i>													
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
4,993	2,750	(2,243)	(81.6%)	-	(4,993)		26,203	33,000	6,797	20.6%	27,949	1,746	6.2%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	(9,925)	(9,925)	100.0%	(225)	-	225	0.0%	(10,000)	(9,775)	97.8%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
4,046	1,015	(3,031)	(298.5%)	935	(3,111)	(332.7%)	12,144	12,185	41	0.3%	(30,904)	(43,047)	139.3%
(895)	1,598	2,494	156.0%	959	1,854	193.4%	6,094	19,181	13,087	68.2%	9,874	3,780	38.3%
8,144	5,364	(2,781)	(51.8%)	(8,031)	(16,176)	201.4%	44,216	64,366	20,150	31.3%	(3,081)	(47,297)	1,535.3%
<i>Net Performance before Overhead</i>													
(2,849)	(2,766)	(83)	3.0%	14,234	(17,083)	(120.0%)	4,525	(33,191)	37,716	(113.6%)	49,207	(44,682)	(90.8%)
<i>Overhead Allocations:</i>													
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
8,144	5,364	(2,781)	(51.8%)	(8,031)	(16,176)	201.4%	44,216	64,366	20,150	31.3%	(3,081)	(47,297)	1,535.3%
\$ (2,849)	\$ (2,766)	\$ (83)	3.0%	\$ 14,234	\$ (17,083)	(120.0%)	\$ 4,525	\$ (33,191)	\$ 37,716	(113.6%)	\$ 49,207	\$ (44,682)	(90.8%)
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

Healthy Palm Beaches Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Medicaid Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Patient Premiums	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	4,987	4,660	5,305	3,231	2,360	5,026	3,582	3,042	4,547	4,198	2,509	5,295	48,741
Total Revenues	4,987	4,660	5,305	3,231	2,360	5,026	3,582	3,042	4,547	4,198	2,509	5,295	48,741
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	5,950	-	9,800	-	-	5,460	-	-	-	-	4,993	26,203
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	(225)	-	-	-	-	-	-	-	-	-	(225)
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	483	747	871	750	746	1,206	767	766	290	703	769	4,046	12,144
Insurance	963	963	963	963	963	963	(1,731)	735	735	735	735	(895)	6,094
Total Operational Expenses	1,446	7,661	1,609	11,513	1,709	2,169	4,497	1,501	1,025	1,438	1,504	8,144	44,216
Net Performance before Overhead Allocations	3,541	(3,001)	3,696	(8,282)	650	2,857	(915)	1,541	3,522	2,760	1,005	(2,849)	4,525
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Office Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,446	7,661	1,609	11,513	1,709	2,169	4,497	1,501	1,025	1,438	1,504	8,144	44,216
Net Margin	\$ 3,541	\$ (3,001)	\$ 3,696	\$ (8,282)	\$ 650	\$ 2,857	\$ (915)	\$ 1,541	\$ 3,522	\$ 2,760	\$ 1,005	\$ (2,849)	\$ 4,525
General Fund Support/ Transfer In (net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



SUPPLEMENTAL INFORMATION

PRIMARY CARE CLINICS

Primary Care Clinics Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,685,795	1,983,188	(297,393)	(15.0%)	1,686,293	(499)	(0.0%)	22,224,392	24,192,958	(1,968,566)	(8.1%)	22,427,858	(203,465)	(0.9%)
Gross Patient Revenue							Gross Patient Revenue						
(12,034)	468,172	480,206	102.6%	744,223	756,257	101.6%	7,130,325	5,682,246	(1,448,079)	(25.5%)	9,877,568	2,747,243	27.8%
505,834	760,571	254,737	33.5%	412,318	(93,516)	(22.7%)	6,419,573	9,297,975	2,878,402	31.0%	4,444,727	(1,974,847)	(44.4%)
348,042	196,133	(151,909)	(77.5%)	121,839	(226,203)	(185.7%)	2,549,307	2,397,714	(151,593)	(6.3%)	2,298,002	(251,305)	(10.9%)
841,841	1,424,876	583,035	40.9%	1,278,379	436,538	34.1%	16,099,205	17,377,935	1,278,730	7.4%	16,620,297	521,092	3.1%
Total Contractuals and Bad Debts							Total Contractuals and Bad Debts						
250,769	237,377	13,392	5.6%	254,432	(3,663)	(1.4%)	5,648,509	2,848,106	2,800,403	98.3%	9,388,261	(3,739,752)	-40%
Other Patient Revenue							Other Patient Revenue						
1,094,723	795,689	299,034	37.6%	662,346	432,377	65.3%	11,773,696	9,663,129	2,110,567	21.8%	15,195,822	(3,422,126)	(22.5%)
Net Patient Revenue							Net Patient Revenue						
64.94%	40.12%			39.28%			52.98%	39.94%			67.75%		
Collection %							Collection %						
72,075	612,511	(540,436)	(88.2%)	299,019	(226,943)	(75.9%)	10,526,621	8,169,515	2,357,106	28.9%	7,310,918	3,215,703	44.0%
(9,904)	14,970	(24,874)	(166.2%)	13,578	(23,482)	(172.9%)	2,412,718	184,737	2,227,981	1,206.0%	1,929,420	483,297	25.0%
Grant Funds							Grant Funds						
Other Revenue							Other Revenue						
62,172	627,481	(565,309)	(90.1%)	312,597	(250,425)	(80.1%)	12,939,339	8,354,252	4,585,087	54.9%	9,240,338	3,699,001	40.0%
Total Other Revenues							Total Other Revenues						
1,156,894	1,423,170	(266,276)	(18.7%)	974,942	181,952	18.7%	24,713,035	18,017,381	6,695,654	37.2%	24,436,160	276,874	1.1%
Total Revenues							Total Revenues						
<i>Direct Operational Expenses:</i>													
1,398,624	1,261,626	(136,997)	(10.9%)	1,110,064	(288,559)	(26.0%)	15,701,229	15,884,750	183,521	1.2%	14,600,308	(1,100,921)	(7.5%)
Salaries and Wages							Salaries and Wages						
358,847	358,097	(750)	(0.2%)	319,065	(39,782)	(12.5%)	4,257,255	4,512,310	255,055	5.7%	3,973,342	(283,913)	(7.1%)
Benefits							Benefits						
137,877	62,047	(75,830)	(122.2%)	113,543	(24,333)	(21.4%)	882,427	770,687	(111,740)	(14.5%)	984,482	102,055	10.4%
Purchased Services							Purchased Services						
42,419	45,321	2,902	6.4%	57,368	14,949	26.1%	429,051	537,905	108,854	20.2%	488,562	59,511	12.2%
Medical Supplies							Medical Supplies						
115,899	24,533	(91,366)	(372.4%)	79,964	(35,934)	(44.9%)	546,725	336,384	(210,341)	(62.5%)	218,830	(327,895)	(149.8%)
Other Supplies							Other Supplies						
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	15,355	15,355	100.0%
Contracted Physician Expense							Contracted Physician Expense						
43,740	62,219	18,479	29.7%	-	(43,740)	-	559,907	750,000	190,093	25.3%	-	(559,907)	0.0%
Medical Services							Medical Services						
119,446	51,986	(67,460)	(129.8%)	64,349	(55,096)	(85.6%)	808,151	625,583	(182,568)	(29.2%)	527,296	(280,855)	(53.3%)
Drugs							Drugs						
(11,337)	6,733	18,070	268.4%	103,251	114,588	111.0%	399,137	153,153	(245,984)	(160.6%)	586,669	187,532	32.0%
Repairs & Maintenance							Repairs & Maintenance						
116,059	95,891	(20,168)	(21.0%)	77,924	(38,135)	(48.9%)	1,360,477	1,273,038	(87,439)	(6.9%)	1,358,420	(2,057)	(0.2%)
Lease & Rental							Lease & Rental						
4,506	6,238	1,732	27.8%	6,586	2,080	31.6%	73,139	74,999	1,860	2.5%	73,840	701	0.9%
Utilities							Utilities						
45,009	22,340	(22,669)	(101.5%)	54,154	9,145	16.9%	292,589	316,197	23,608	7.5%	311,538	18,949	6.1%
Other Expense							Other Expense						
2,353	2,352	(1)	(0.0%)	1,883	(470)	(25.0%)	23,819	28,687	4,868	17.0%	22,163	(1,656)	(7.5%)
Insurance							Insurance						
2,373,441	1,999,383	(374,058)	(18.7%)	1,988,152	(385,289)	(19.4%)	25,333,908	25,263,693	(70,215)	(0.3%)	23,160,807	(2,173,101)	(9.4%)
Total Operational Expenses							Total Operational Expenses						
Net Performance before Depreciation & Overhead Allocations													
(1,216,547)	(576,213)	(640,334)	111.1%	(1,013,210)	(203,337)	20.1%	(620,873)	(7,246,312)	6,625,439	(91.4%)	1,275,353	(1,896,227)	(148.7%)

Primary Care Clinics Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
13,167	20,385	7,218	35.4%	17,256	4,090	23.7%	Depreciation	158,465	253,197	94,732	37.4%	206,940	48,475	23.4%
<i>Overhead Allocations:</i>														
2,989	12,709	9,720	76.5%	9,810	6,822	69.5%	Risk Mgt	31,026	152,574	121,548	79.7%	120,273	89,246	74.2%
67,054	91,073	24,019	26.4%	64,150	(2,905)	(4.5%)	Rev Cycle	1,068,791	1,092,810	24,019	2.2%	534,139	(534,652)	(100.1%)
5,276	5,527	251	4.5%	5,528	252	4.6%	Internal Audit	63,180	66,676	3,496	5.2%	40,581	(22,599)	(55.7%)
18,086	20,788	2,702	13.0%	16,675	(1,412)	(8.5%)	Home Office Facilities	246,743	249,445	2,702	1.1%	275,668	28,924	10.5%
24,114	24,918	805	3.2%	22,093	(2,021)	(9.1%)	Administration	289,158	299,071	9,913	3.3%	292,779	3,621	1.2%
29,548	34,267	4,719	13.8%	26,729	(2,819)	(10.5%)	Human Resources	406,243	410,962	4,719	1.1%	350,624	(55,619)	(15.9%)
12,736	12,736	-	0.0%	24,589	11,853	48.2%	Legal	152,799	152,799	-	0.0%	141,861	(10,938)	(7.7%)
9,099	8,444	(655)	(7.8%)	(4,745)	(13,844)	291.7%	Records	81,380	101,328	19,948	19.7%	68,534	(12,846)	(18.7%)
8,825	11,668	2,843	24.4%	4,311	(4,514)	(104.7%)	Compliance	112,328	140,346	28,018	20.0%	69,997	(42,331)	(60.5%)
-	1,436	1,436	100.0%	(2,788)	(2,788)	100.0%	Planning/Research	5,697	17,144	11,447	66.8%	15,464	9,767	63.2%
26,555	34,895	8,341	23.9%	28,382	1,827	6.4%	Finance	358,624	418,718	60,095	14.4%	327,857	(30,767)	(9.4%)
19,784	13,131	(6,653)	(50.7%)	10,985	(8,800)	(80.1%)	Public Relations	121,318	157,770	36,452	23.1%	94,244	(27,075)	(28.7%)
102,829	99,692	(3,136)	(3.1%)	122,873	20,044	16.3%	Information Technology	1,166,866	1,196,161	29,295	2.4%	1,012,243	(154,623)	(15.3%)
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	13,118	13,118	100.0%
2,089	2,695	606	22.5%	(5,144)	(7,232)	140.6%	Corporate Quality	29,648	32,549	2,901	8.9%	33,706	4,058	12.0%
3,362	5,745	2,383	41.5%	(1,958)	(5,320)	271.7%	Managed Care Contract	43,779	69,149	25,370	36.7%	57,922	14,143	24.4%
332,344	379,725	47,381	12.5%	321,487	(10,857)	(3.4%)	Total Overhead Allocations	4,177,581	4,557,503	379,922	8.3%	3,449,008	(728,573)	(21.1%)
2,718,952	2,399,493	(319,459)	(13.3%)	2,326,896	(392,056)	(16.8%)	Total Expenses	29,669,953	30,074,393	404,440	1.3%	26,816,754	(2,853,199)	(10.6%)
\$ (1,562,058)	\$ (976,323)	\$ (585,735)	60.0%	\$ (1,351,954)	\$ (210,104)	15.5%	Net Margin	\$ (4,956,918)	\$ (12,057,012)	\$ 7,100,094	(58.9%)	\$ (2,380,594)	\$ (2,576,324)	(108.2%)
-	-	-	0.0%	-	-	0.0%	Capital	-	1,221,688	1,221,688	100.0%	-	-	0.0%
\$ 647,873	\$ 1,087,500	\$ 439,627	40.4%	\$ -	\$ (647,873)	0.0%	General Fund Support/ Transfer In	\$ 4,798,453	\$ 13,050,000	\$ 8,251,547	63.2%	\$ 2,370,000	\$ (2,428,453)	(102.5%)

Primary Care Clinics Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Gross Patient Revenue	1,946,640	1,491,722	2,006,898	1,645,818	1,905,360	1,935,491	2,020,946	1,900,160	1,754,116	1,951,339	1,980,107	1,685,795	22,224,392
Contract Allowances	629,927	523,761	955,352	869,362	704,192	909,476	911,498	435,326	377,830	400,680	424,955	(12,034)	7,130,325
Charity Care	522,280	370,440	411,855	348,213	541,362	394,786	472,106	689,798	641,710	751,177	770,012	505,834	6,419,573
Bad Debt	209,421	136,222	187,946	107,004	224,566	85,698	183,544	283,556	273,154	270,824	239,329	348,042	2,549,307
Other Patient Revenue	185,546	460,636	346,606	1,379,115	478,512	490,512	602,746	335,800	335,800	180,451	602,019	250,769	5,648,509
Net Patient Revenue	770,557	921,934	798,350	1,700,355	913,751	1,036,042	1,056,544	827,279	797,222	709,109	1,147,830	1,094,723	11,773,696
Collections %	39.58%	61.60%	39.78%	103.31%	47.96%	53.53%	52.28%	43.54%	45.45%	36.34%	57.97%		52.98%
Grant Funds	574,778	606,454	690,034	1,616,221	1,355,777	1,496,682	1,128,976	1,688,647	1,190,138	41,755	65,083	72,075	10,526,621
Other Revenue	4,645	8,821	24,768	6,149	3,627	9,704	3,928	4,680	17,480	3,501	2,335,320	(9,904)	2,412,718
Total Other Revenues	579,423	615,275	714,802	1,622,369	1,359,404	1,506,386	1,132,904	1,693,328	1,207,618	45,256	2,400,403	62,172	12,939,339
Total Revenues	1,349,960	1,537,209	1,513,151	3,322,725	2,273,156	2,542,428	2,189,447	2,520,606	2,004,840	754,365	3,548,234	1,156,894	24,713,035
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,387,450	1,190,417	1,317,029	1,213,339	1,197,291	1,332,097	1,362,818	1,459,040	1,175,441	1,327,764	1,339,919	1,398,624	15,701,229
Benefits	339,645	322,045	314,881	366,759	347,313	365,610	372,476	372,646	355,232	371,088	370,714	358,847	4,257,255
Purchased Services	65,028	68,614	50,770	82,094	51,993	54,666	66,875	128,618	79,133	26,293	70,467	137,877	882,427
Medical Supplies	41,828	27,305	14,573	29,201	46,174	32,270	37,924	47,947	44,650	37,819	26,940	42,419	429,051
Other Supplies	34,148	3,947	2,672	28,292	36,989	36,467	53,003	133,496	32,979	7,498	61,336	115,899	546,725
Contracted Physician Expense													
Medical Services	58,809	(461)	19,144	25,930	78,155	25,831	33,980	22,612	86,370	86,933	78,865	43,740	559,907
Drugs	47,555	37,534	36,129	31,431	37,448	32,329	72,032	68,819	67,541	187,348	70,540	119,446	808,151
Repairs & Maintenance	29,881	36,555	32,150	30,986	31,031	41,024	50,051	39,735	69,365	25,770	23,925	(11,337)	399,137
Lease & Rental	109,171	104,594	104,526	114,021	108,872	133,369	111,536	114,139	117,871	110,647	115,673	116,059	1,360,477
Utilities	4,568	6,558	5,313	5,904	4,092	4,376	5,138	8,883	5,686	8,155	9,960	4,506	73,139
Other Expense	15,526	(576)	24,682	22,887	23,732	33,511	20,962	10,156	21,928	31,295	43,479	45,009	292,589
Insurance	2,425	2,170	2,170	2,170	2,170	2,170	(990)	2,214	2,214	2,377	2,377	2,353	23,819
Total Operational Expenses	2,136,034	1,798,702	1,924,039	1,953,014	1,965,259	2,093,719	2,185,804	2,408,304	2,058,410	2,272,987	2,214,194	2,373,441	25,333,908
Net Performance before Depreciation & Overhead Allocations	(786,055)	(261,492)	(410,887)	1,369,711	307,896	448,708	3,643	112,302	(53,570)	(1,468,622)	1,334,039	(1,216,547)	(620,873)
Depreciation	17,256	17,256	5,158	13,224	13,157	13,156	13,156	13,156	13,232	13,379	13,167	13,167	158,465
<i>Overhead Allocations:</i>													
Risk Mgt	9,302	16,111	8,246	(15,331)	1,744	2,172	2,233	407	293	318	2,541	2,989	31,026
Rev Cycle	86,904	98,059	124,187	100,095	94,850	42,307	91,067	91,067	91,067	88,382	93,752	67,054	1,068,791
Internal Audit	5,120	5,120	5,120	5,120	5,222	5,718	5,389	5,406	5,141	5,274	5,274	5,276	63,180
Home Office Facilities	17,032	16,269	16,141	23,398	19,430	20,583	18,956	18,734	19,969	21,543	36,601	18,086	246,743
Administration	24,974	26,124	21,164	26,766	23,790	26,720	24,923	24,884	24,941	24,929	15,829	24,114	289,158
Human Resources	33,486	34,265	34,863	38,678	32,527	31,650	31,103	35,165	32,479	37,191	35,288	29,548	406,243
Legal	6,468	11,903	8,094	34,857	15,627	(551)	12,733	12,733	12,733	12,733	12,733	12,736	152,799
Records	6,520	6,452	6,067	6,656	5,239	6,258	5,727	7,156	6,245	6,949	9,013	9,099	81,380
Compliance	5,776	7,197	3,605	6,283	4,168	12,918	4,550	7,033	7,134	10,516	34,324	8,825	112,328
Planning/Research	1,340	1,281	1,209	1,325	426	0	-	-	-	115	-	-	5,697
Finance	24,095	32,875	22,630	39,695	23,194	26,486	37,644	30,964	26,415	28,580	39,491	26,555	358,624
Public Relations	6,478	6,365	8,336	7,466	7,077	8,264	9,126	11,862	8,464	16,408	11,688	19,784	121,318
Information Technology	80,379	69,273	97,329	86,977	82,158	90,638	86,782	125,735	91,245	124,734	128,787	102,829	1,166,866
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	3,986	3,764	2,150	2,591	2,015	1,778	1,647	1,828	1,648	3,350	2,803	2,089	29,648
Managed Care Contract	3,421	4,019	3,039	3,676	3,234	3,502	3,233	4,500	3,223	3,670	4,900	3,362	43,779
Total Overhead Allocations	315,282	339,079	362,180	368,255	320,701	278,442	335,113	377,474	330,996	384,692	433,023	332,344	4,177,581
Total Expenses	2,468,573	2,155,037	2,291,377	2,334,492	2,299,117	2,385,318	2,534,074	2,798,935	2,402,638	2,621,057	2,660,383	2,718,952	29,669,953
Net Margin	\$ (1,118,593)	\$ (617,827)	\$ (778,226)	\$ 988,232	\$ (25,961)	\$ 157,110	\$ (344,627)	\$ (278,328)	\$ (397,799)	\$ (1,866,692)	\$ 887,850	\$ (1,562,058)	\$ (4,956,918)
Capital	-	-	(13,581)	13,581	1,752	(1,752)	-	112,074	(220,227)	108,153	-	-	-
General Fund Support/ Transfer In	1,101,337	596,437	930,086	-	-	-	-	-	-	1,522,720	-	647,873	\$ 4,798,453

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

FOR THE TWELFTH MONTH ENDED SEPTEMBER 30, 2019

	Clinic Administration	West Palm Beach Clinic	Lantana Clinic	Delray Clinic	Belle Glade Clinic	Jerome Golden Center	Lewis Center	Rams Clinic	Lake Worth Clinic	Jupiter Clinic	West Boca Clinic	Subxone Clinic	Mobile Van	Total
Gross Patient Revenue	-	3,495,627	3,780,021	2,682,196	1,692,851	-	793,302	-	2,673,497	1,152,556	1,581,315	-	365,286	18,216,651
Contractual Allowances	-	1,320,167	1,065,319	1,056,746	673,915	(3,341)	312,156	250	831,128	342,243	561,868	-	118,236	6,278,688
Charity Care	-	917,773	1,089,794	501,104	297,507	3,585	248,018	(79)	795,302	280,545	321,947	-	100,475	4,555,969
Bad Debt	-	395,316	676,966	420,628	316,267	5,711	149,348	(328)	186,641	54,546	97,523	-	92,513	2,395,131
Total Contractual Allowances and Bad Debt	-	2,633,255	2,832,079	1,978,478	1,287,688	5,954	709,522	(157)	1,813,071	677,334	981,338	-	311,225	13,229,788
Other Patient Revenue	-	837,010	843,047	525,626	356,231	2,926	164,572	-	669,531	216,011	324,406	-	79,881	4,019,240
Net Patient Revenue	-	1,699,382	1,790,989	1,229,344	761,393	(3,028)	248,352	157	1,529,956	691,234	924,383	-	133,942	9,006,103
Collection %	0.00%	48.61%	47.38%	45.83%	44.98%	0.00%	31.31%	0.00%	57.23%	59.97%	58.46%	0.00%	36.67%	49.44%
Grant Funds	1,143,931	1,138,259	1,101,676	950,815	1,385,602	-	266,663	-	1,093,146	370,766	489,274	306,849	383,660	8,630,642
Other Revenue	18,809	288,037	101,735	239,227	81,559	-	22,607	-	481,165	643,917	515,896	16,306	3,228	2,412,485
Total Other Revenues	1,162,739	1,426,296	1,203,411	1,190,041	1,467,161	-	289,271	-	1,574,311	1,014,683	1,005,171	323,154	386,889	11,043,127
Total Revenues	1,162,739	3,125,678	2,994,400	2,419,385	2,228,555	(3,028)	537,623	157	3,104,268	1,705,916	1,929,554	323,154	520,830	20,049,230
Direct Operational Expenses:														
Salaries and Wages	2,061,260	1,955,183	1,833,437	1,583,873	1,049,534	-	435,592	-	1,792,483	655,295	800,674	457,638	283,362	12,908,331
Benefits	416,076	483,043	514,987	488,389	274,120	-	112,950	-	541,458	191,362	228,294	119,855	91,272	3,461,806
Purchased Services	97,122	120,717	80,448	73,223	78,151	-	12,423	-	133,328	73,953	84,607	-	8,885	762,857
Medical Supplies	-	27,761	65,670	17,124	12,979	-	8,941	-	25,882	7,392	9,373	-	1,164	176,286
Other Supplies	39,680	43,070	45,717	13,550	91,247	-	5,015	-	22,208	20,372	24,034	78,300	9,163	392,357
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	95,684	102,335	67,663	65,666	-	12,202	-	138,114	20,514	57,729	-	-	559,907
Drugs	-	208,444	227,706	148,149	72,106	-	7,808	-	54,440	24,587	26,375	34,666	2,517	806,796
Repairs & Maintenance	-	57,390	54,785	56,445	39,151	-	11,091	-	57,706	23,338	33,873	3,600	12,174	349,554
Lease & Rental	50	138,186	159,400	91,968	198,399	5,013	4,996	-	242,424	79,322	124,697	-	-	1,044,455
Utilities	-	1,027	5,475	24,436	1,194	-	2,199	-	13,750	9,254	6,700	-	-	64,034
Other Expense	150,717	14,258	14,182	9,405	25,497	-	5,486	-	14,728	5,551	9,060	250	7,928	257,062
Insurance	-	4,424	3,348	3,542	1,211	148	-	-	1,443	355	387	-	8,466	23,325
Total Operational Expenses	2,764,905	3,149,186	3,107,491	2,554,525	1,932,496	5,161	618,703	-	3,037,963	1,111,296	1,405,802	694,309	424,932	20,806,771
Net Performance before Depreciation & Overhead Allocations	(1,602,166)	(23,509)	(113,091)	(135,141)	296,058	(8,190)	(81,081)	157	66,304	594,621	523,752	(371,155)	95,899	(757,541)
Depreciation	8,388	5,815	4,697	1,797	2,508	822	1,287	139	7,259	5,126	4,795	-	75,000	117,632
Overhead Allocations:														
Risk Mgt	3,180	3,419	3,416	3,019	1,940	-	718	-	3,985	1,365	2,048	1,278	576	24,943
Rev Cycle	-	133,113	132,996	117,539	75,523	-	27,944	-	155,131	53,154	79,725	49,774	22,405	847,304
Internal Audit	6,475	6,962	6,956	6,147	3,950	-	1,462	-	8,114	2,780	4,170	2,603	1,172	50,792
Home Office Facilities	219,513	-	-	-	-	-	-	-	-	-	-	-	-	219,513
Administration	29,634	31,861	31,838	28,137	18,077	-	6,694	-	37,140	12,727	19,086	11,916	5,361	232,471
Human Resources	25,209	52,102	48,910	43,703	25,209	-	8,399	-	48,068	18,494	31,935	16,810	6,726	325,564
Legal	15,661	16,837	16,824	14,868	9,554	-	3,535	-	19,624	6,723	10,085	6,296	2,834	122,840
Records	8,341	8,967	8,960	7,918	5,088	-	1,883	-	10,451	3,581	5,371	3,353	1,510	65,424
Compliance	11,513	12,378	12,368	10,930	7,023	-	2,599	-	14,426	4,942	7,414	4,628	2,084	90,304
Planning/Research	584	628	627	554	356	-	132	-	732	251	376	235	106	4,580
Finance	36,756	39,518	39,485	34,895	22,423	-	8,296	-	46,057	15,779	23,671	14,777	6,652	288,309
Public Relations	12,434	13,368	13,357	11,804	7,585	-	2,807	-	15,581	5,338	8,007	4,999	2,250	97,531
Information Technology	119,594	128,580	128,475	113,538	72,957	-	26,994	-	149,858	51,342	77,018	48,079	21,645	938,080
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	3,038	3,267	3,265	2,884	1,856	-	687	-	3,804	1,302	1,956	1,223	548	23,830
Managed Care Contract	-	5,452	5,448	4,814	6,355	-	1,145	-	2,177	2,039	3,266	2,039	918	34,707
Total Overhead Allocations	491,932	456,452	452,926	400,750	254,635	-	93,294	-	519,325	179,955	274,129	168,008	74,785	3,366,191
Total Expenses	3,265,225	3,611,454	3,565,114	2,957,073	2,189,639	5,983	713,284	139	3,564,547	1,296,376	1,684,726	862,317	574,717	24,290,594
Net Margin	\$ (2,102,486)	\$ (485,776)	\$ (570,714)	\$ (537,688)	\$ 38,916	\$ (9,012)	\$ (175,662)	\$ 18	\$ (460,280)	\$ 409,540	\$ 244,828	\$ (539,163)	\$ (53,886)	\$ (4,241,364)
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ 4,798,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,798,453

Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE TWELFTH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,380,238	1,624,936	(244,698)	(15.1%)	1,380,050	188	0.0%	18,216,651	19,813,333	(1,596,682)	(8.1%)	18,498,402	(281,751)	(1.5%)
(54,123)	393,378	447,501	113.8%	654,737	708,860	108.3%	6,278,688	4,767,897	(1,510,791)	(31.7%)	8,798,825	2,520,138	28.6%
397,609	594,067	196,458	33.1%	278,070	(119,540)	(43.0%)	4,555,969	7,262,482	2,706,513	37.3%	2,901,754	(1,654,215)	(57.0%)
288,686	180,459	(108,227)	(60.0%)	116,040	(172,647)	(148.8%)	2,395,131	2,206,082	(189,049)	(8.6%)	1,910,897	(484,234)	(25.3%)
632,173	1,167,904	535,731	45.9%	1,048,846	416,673	39.7%	13,229,788	14,236,461	1,006,673	7.1%	13,611,476	381,688	2.8%
191,558	148,128	43,430	29.3%	143,957	47,601	33.1%	4,019,240	1,777,210	2,242,030	126.2%	6,121,466	(2,102,227)	(34.3%)
939,624	605,160	334,464	55.3%	475,161	464,463	97.7%	9,006,103	7,354,082	1,652,021	22.5%	11,008,393	(2,002,290)	(18.2%)
68.08%	37.24%			34.43%			49.44%	37.12%		59.51%			
64,778	502,645	(437,867)	(87.1%)	279,760	(214,982)	(76.8%)	8,630,642	6,381,905	2,248,737	35.2%	5,905,811	2,724,831	46.1%
(9,904)	12,133	(22,037)	(181.6%)	13,578	(23,482)	(172.9%)	2,412,485	150,737	2,261,748	1,500.5%	1,895,420	517,064	27.3%
54,874	514,778	(459,904)	(89.3%)	293,338	(238,464)	(81.3%)	11,043,127	6,532,642	4,510,485	69.0%	7,801,232	3,241,895	41.6%
994,498	1,119,938	(125,440)	(11.2%)	768,499	225,999	29.4%	20,049,230	13,886,724	6,162,506	44.4%	18,809,625	1,239,605	6.6%
<i>Direct Operational Expenses:</i>													
1,145,044	1,028,774	(116,270)	(11.3%)	879,061	(265,982)	(30.3%)	12,908,331	12,952,765	44,434	0.3%	11,943,929	(964,402)	(8.1%)
293,917	290,454	(3,463)	(1.2%)	255,350	(38,567)	(15.1%)	3,461,806	3,659,988	198,182	5.4%	3,194,929	(266,878)	(8.4%)
118,725	52,153	(66,572)	(127.6%)	33,198	(85,527)	(257.6%)	762,857	634,300	(128,557)	(20.3%)	802,703	39,846	5.0%
23,496	18,548	(4,948)	(26.7%)	33,986	10,490	30.9%	176,286	223,276	46,990	21.0%	186,330	10,043	5.4%
98,653	13,762	(84,891)	(616.9%)	59,457	(39,197)	(65.9%)	392,357	206,164	(186,193)	(90.3%)	168,247	(224,109)	(133.2%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	15,355	15,355	100.0%
43,740	62,219	18,479	29.7%	-	(43,740)	0.0%	559,907	750,000	190,093	25.3%	-	(559,907)	0.0%
119,428	50,114	(69,314)	(138.3%)	64,317	(55,111)	(85.7%)	806,796	603,616	(203,180)	(33.7%)	516,286	(290,510)	(56.3%)
(11,041)	4,778	15,819	331.1%	93,329	104,370	111.8%	349,554	94,946	(254,608)	(268.2%)	515,066	165,512	32.1%
89,544	71,494	(18,050)	(25.2%)	50,400	(39,144)	(77.7%)	1,044,455	958,930	(85,525)	(8.9%)	964,162	(80,293)	(8.3%)
6,526	5,502	(1,024)	(18.6%)	5,721	(805)	(14.1%)	64,034	66,035	2,001	3.0%	63,847	(188)	(0.3%)
39,856	18,921	(20,935)	(110.6%)	46,700	6,844	14.7%	257,062	275,150	18,088	6.6%	263,883	6,821	2.6%
2,322	2,296	(26)	(1.1%)	1,808	(514)	(28.4%)	23,325	27,982	4,657	16.5%	21,143	(2,182)	(10.3%)
1,970,210	1,619,015	(351,195)	(21.7%)	1,523,327	(446,883)	(29.3%)	20,806,771	20,453,152	(353,619)	(1.7%)	18,655,880	(2,150,891)	(11.5%)
Net Performance before Depreciation													
(975,712)	(499,077)	(476,635)	95.5%	(754,828)	(220,884)	29.3%	(757,541)	(6,566,428)	5,808,887	(88.5%)	153,745	(911,286)	(592.7%)

Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
9,863	6,072	(3,791)	(62.4%)	9,764	(99)	(1.0%)	117,632	72,864	(44,768)	(61.4%)	63,896	(53,736)	(84.1%)
<i>Overhead Allocations:</i>													
2,403	10,228	7,825	76.5%	7,696	5,294	68.8%	24,943	122,659	97,716	79.7%	94,355	69,412	73.6%
53,159	72,204	19,045	26.4%	49,719	(3,439)	(6.9%)	847,304	866,349	19,045	2.2%	413,981	(433,323)	(104.7%)
4,242	4,444	202	4.6%	4,337	95	2.2%	50,792	53,603	2,811	5.2%	31,836	(18,956)	(59.5%)
16,090	18,493	2,402	13.0%	14,274	(1,816)	(12.7%)	219,513	221,916	2,402	1.1%	235,978	16,465	7.0%
19,386	20,037	651	3.2%	17,332	(2,054)	(11.8%)	232,471	240,433	7,961	3.3%	228,535	(3,936)	(1.7%)
23,680	27,464	3,784	13.8%	20,171	(3,509)	(17.4%)	325,564	329,348	3,784	1.1%	267,014	(58,550)	(21.9%)
10,244	10,244	-	0.0%	19,290	9,047	46.9%	122,840	122,840	-	0.0%	111,578	(11,261)	(10.1%)
7,315	6,782	(533)	(7.9%)	(1,575)	(8,890)	564.4%	65,424	81,461	16,037	19.7%	55,889	(9,535)	(17.1%)
7,094	9,384	2,290	24.4%	3,382	(3,713)	(109.8%)	90,304	112,828	22,525	20.0%	55,458	(34,846)	(62.8%)
-	1,155	1,155	100.0%	922	922	100.0%	4,580	13,783	9,203	66.8%	12,417	7,837	63.1%
21,348	28,060	6,712	23.9%	22,266	918	4.1%	288,309	336,621	48,312	14.4%	259,503	(28,806)	(11.1%)
15,905	10,544	(5,361)	(50.8%)	8,617	(7,288)	(84.6%)	97,531	126,836	29,305	23.1%	74,497	(23,035)	(30.9%)
82,667	80,146	(2,521)	(3.1%)	96,395	13,728	14.2%	938,080	961,631	23,551	2.4%	794,123	(143,957)	(18.1%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	8,068	8,068	100.0%
1,679	2,176	497	22.8%	(2,993)	(4,672)	156.1%	23,830	26,167	2,338	8.9%	27,485	3,655	13.3%
2,665	4,560	1,895	41.6%	(1,518)	(4,183)	275.6%	34,707	54,819	20,112	36.7%	44,893	10,186	22.7%
267,876	305,919	38,043	12.4%	258,317	(9,560)	(3.7%)	3,366,191	3,671,292	305,101	8.3%	2,715,609	(650,582)	(24.0%)
2,247,949	1,931,007	(316,943)	(16.4%)	1,791,408	(456,541)	(25.5%)	24,290,594	24,197,309	(93,285)	(0.4%)	21,435,385	(2,855,209)	(13.3%)
\$ (1,253,451)	\$ (811,069)	\$ (442,383)	54.5%	\$ (1,022,909)	\$ (230,542)	22.5%	\$ (4,241,364)	\$ (10,310,585)	\$ 6,069,221	(58.9%)	\$ (2,625,761)	\$ (1,615,603)	(61.5%)
-	-	-	0.0%	-	-	0.0%	-	450,000	450,000	100.0%	-	-	0.0%
\$ 647,873	\$ 1,087,500	\$ 439,627	40.4%	\$ -	\$ (647,873)	0.0%	\$ 4,798,453	\$ 13,050,000	\$ 8,251,547	63.2%	\$ 2,370,000	\$ (2,428,453)	(102.5%)

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

FOR THE TWELFTH MONTH ENDED SEPTEMBER 30, 2019

	Dental Clinic Administration	West Palm Beach Dental Clinic	Lantana Dental Clinic	DeFray Dental Clinic	Belle Glade Dental Clinic	Total
Gross Patient Revenue	-	1,361,953	1,163,450	1,009,083	473,256	4,007,741
Contractual Allowances	-	295,020	270,192	203,118	133,308	851,638
Charity Care	-	554,137	587,314	543,890	178,264	1,863,604
Bad Debt	-	17,868	101,040	34,569	699	154,176
Total Contractual Allowances and Bad Debt	-	867,024	908,546	781,577	312,270	2,869,417
Other Patient Revenue	-	562,027	437,101	414,380	215,762	1,629,269
Net Patient Revenue	-	1,056,955	692,005	641,885	376,747	2,767,593
Collection %	-	77.61%	59.48%	63.61%	79.61%	69.06%
Grant Funds	159,341	544,116	462,071	390,920	339,531	1,895,979
Other Revenue	-	-	-	-	233	233
Total Other Revenues	159,341	544,116	462,071	390,920	339,764	1,896,212
Total Revenues	159,341	1,601,072	1,154,075	1,032,806	716,511	4,663,805
<i>Direct Operational Expenses:</i>						
Salaries and Wages	274,654	848,291	729,124	610,913	329,915	2,792,898
Benefits	60,841	255,374	192,454	189,930	96,850	795,449
Purchased Services	-	27,870	23,689	23,289	44,723	119,570
Medical Supplies	-	80,467	73,780	59,385	39,134	252,765
Other Supplies	(12)	31,713	37,328	26,345	58,994	154,369
Contracted Physician Expense	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-
Drugs	-	106	362	615	272	1,355
Repairs & Maintenance	-	11,648	13,476	13,401	11,058	49,583
Lease & Rental	-	114,857	65,727	61,596	73,843	316,023
Utilities	-	1,599	3,158	1,525	2,823	9,105
Other Expense	2,761	13,981	8,848	2,269	7,669	35,527
Insurance	-	-	-	-	493	493
Total Operational Expenses	338,244	1,385,906	1,147,946	989,267	665,774	4,527,137
Net Performance before Depreciation & Overhead Allocations	(178,903)	215,166	6,129	43,539	50,736	136,668
Depreciation	-	14,046	6,825	10,216	9,746	40,833
<i>Overhead Allocations:</i>						
Risk Mgt	394	1,915	1,681	1,298	795	6,083
Rev Cycle	-	74,538	65,441	50,537	30,972	221,488
Internal Audit	803	3,899	3,423	2,643	1,620	12,388
Home Office Facilities	27,230	-	-	-	-	27,230
Administration	3,663	17,845	15,664	12,101	7,414	56,687
Human Resources	3,358	25,209	23,536	18,494	10,084	80,679
Legal	1,943	9,429	8,277	6,393	3,917	29,959
Records	1,035	5,022	4,408	3,405	2,086	15,956
Compliance	1,428	6,932	6,085	4,700	2,880	22,024
Planning/Research	72	352	309	238	146	1,117
Finance	4,560	22,130	19,427	15,004	9,193	70,315
Public Relations	1,542	7,486	6,572	5,076	3,110	23,787
Information Technology	14,836	72,007	63,211	48,820	29,913	228,786
Budget & Decision Support	-	-	-	-	-	-
Corporate Quality	380	1,827	1,606	1,243	763	5,818
Managed Care Contract	-	3,053	2,680	2,070	1,268	9,072
Total Overhead Allocations	61,245	251,642	222,320	172,022	104,160	811,389
Total Expenses	399,488	1,651,594	1,377,091	1,171,505	779,681	5,379,359
Net Margin	\$ (240,147)	\$ (50,522)	\$ (223,016)	\$ (138,699)	\$ (63,170)	\$ (715,554)
Capital	-	-	-	-	-	-
General Fund Support/ Transfer In	-	-	-	-	-	-

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
305,557	358,252	(52,696)	(14.7%)	306,243	(687)	(0.2%)	4,007,741	4,379,625	(371,884)	(8.5%)	3,929,455	78,286	2.0%
42,088	74,794	32,706	43.7%	89,486	47,397	53.0%	851,638	914,349	62,711	6.9%	1,078,743	227,105	21.1%
108,225	166,504	58,280	35.0%	134,248	26,024	19.4%	1,863,604	2,035,493	171,889	8.4%	1,542,973	(320,631)	(20.8%)
59,355	15,674	(43,681)	(278.7%)	5,800	(53,556)	(923.5%)	154,176	191,632	37,456	19.5%	387,105	232,930	60.2%
209,668	256,972	47,304	18.4%	229,533	19,865	8.7%	2,869,417	3,141,474	272,057	8.7%	3,008,821	139,404	4.6%
59,211	89,249	(30,038)	(33.7%)	110,474	(51,264)	(46.4%)	1,629,269	1,070,896	558,373	52.1%	3,266,795	(1,637,526)	(50.1%)
155,099	190,529	(35,430)	(18.6%)	187,184	(32,086)	(17.1%)	2,767,593	2,309,047	458,546	19.9%	4,187,429	(1,419,836)	(33.9%)
50.76%	53.18%			61.12%			69.06%	52.72%		106.57%			
7,298	109,866	(102,568)	(93.4%)	19,259	(11,961)	(62.1%)	1,895,979	1,787,610	108,369	6.1%	1,405,106	490,872	34.9%
-	2,837	(2,837)	(100.0%)	-	-	0.0%	233	34,000	(33,767)	(99.3%)	34,000	(33,767)	(99.3%)
7,298	112,703	(105,405)	(93.5%)	19,259	(11,961)	(62.1%)	1,896,212	1,821,610	74,602	4.1%	1,439,106	457,105	31.8%
162,396	303,232	(140,836)	(46.4%)	206,443	(44,047)	(21.3%)	4,663,805	4,130,657	533,148	12.9%	5,626,536	(962,731)	(17.1%)
							<i>Direct Operational Expenses:</i>						
253,580	232,852	(20,728)	(8.9%)	231,003	(22,577)	(9.8%)	2,792,898	2,931,985	139,087	4.7%	2,656,379	(136,519)	(5.1%)
64,930	67,643	2,713	4.0%	63,715	(1,215)	(1.9%)	795,449	852,322	56,873	6.7%	778,414	(17,035)	(2.2%)
19,151	9,894	(9,257)	(93.6%)	80,345	61,194	76.2%	119,570	136,387	16,817	12.3%	181,778	62,209	34.2%
18,923	26,773	7,850	29.3%	23,382	4,459	19.1%	252,765	314,629	61,864	19.7%	302,233	49,467	16.4%
17,246	10,771	(6,475)	(60.1%)	20,508	3,262	15.9%	154,369	130,220	(24,149)	(18.5%)	50,583	(103,785)	(205.2%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
18	1,872	1,854	99.0%	33	15	45.0%	1,355	21,967	20,612	93.8%	11,009	9,654	87.7%
(296)	1,955	2,251	115.2%	9,922	10,218	103.0%	49,583	58,207	8,624	14.8%	71,603	22,020	30.8%
26,516	24,397	(2,119)	(8.7%)	27,524	1,008	3.7%	316,023	314,108	(1,915)	(0.6%)	394,259	78,236	19.8%
(2,020)	736	2,756	374.4%	865	2,885	333.4%	9,105	8,964	(141)	(1.6%)	9,994	888	8.9%
5,153	3,419	(1,734)	(50.7%)	7,454	2,301	30.9%	35,527	41,047	5,520	13.4%	47,656	12,128	25.4%
31	56	25	44.7%	75	44	58.7%	493	705	212	30.0%	1,020	526	51.6%
403,232	380,368	(22,864)	(6.0%)	464,825	61,594	13.3%	4,527,137	4,810,541	283,404	5.9%	4,504,927	(22,210)	(0.5%)
							<i>Net Performance before</i>						
(240,835)	(77,136)	(163,699)	212.2%	(258,382)	17,547	(6.8%)	136,668	(679,884)	816,552	(120.1%)	1,121,609	(984,941)	(87.8%)
							<i>Depreciation & Overhead Allocations</i>						

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE TWELVETH MONTH ENDED SEPTEMBER 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
3,304	14,313	11,009	76.9%	7,492	4,189	55.9%	40,833	180,333	139,500	77.4%	143,044	102,211	71.5%
							<i>Overhead Allocations:</i>						
586	2,481	1,895	76.4%	2,114	1,528	72.3%	6,083	29,915	23,832	79.7%	25,918	19,835	76.5%
13,896	18,870	4,974	26.4%	14,430	535	3.7%	221,488	226,462	4,974	2.2%	120,158	(101,329)	(84.3%)
1,034	1,083	49	4.5%	1,191	157	13.2%	12,388	13,073	685	5.2%	8,745	(3,643)	(41.7%)
1,996	2,295	299	13.0%	2,401	405	16.9%	27,230	27,529	299	1.1%	39,690	12,460	31.4%
4,728	4,882	154	3.1%	4,761	33	0.7%	56,687	58,639	1,952	3.3%	64,244	7,557	11.8%
5,868	6,803	935	13.7%	6,558	689	10.5%	80,679	81,614	935	1.1%	83,610	2,931	3.5%
2,492	2,492	-	0.0%	5,299	2,806	53.0%	29,959	29,959	-	0.0%	30,282	323	1.1%
1,784	1,662	(122)	(7.3%)	(3,170)	(4,954)	(156.3%)	15,956	19,867	3,911	19.7%	12,645	(3,311)	(26.2%)
1,730	2,283	553	24.2%	929	(801)	(86.3%)	22,024	27,517	5,493	20.0%	14,539	(7,486)	(51.5%)
-	281	281	100.0%	(3,710)	(3,710)	(100.0%)	1,117	3,361	2,244	66.8%	3,047	1,930	63.3%
5,207	6,836	1,629	23.8%	6,116	909	14.9%	70,315	82,098	11,783	14.4%	68,354	(1,961)	(2.9%)
3,879	2,587	(1,292)	(50.0%)	2,367	(1,512)	(63.9%)	23,787	30,934	7,147	23.1%	19,747	(4,040)	(20.5%)
20,162	19,546	(616)	(3.1%)	26,477	6,316	23.9%	228,786	234,530	5,744	2.4%	218,120	(10,666)	(4.9%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	5,050	5,050	100.0%
410	519	109	21.1%	(2,151)	(2,560)	(119.0%)	5,818	6,382	564	8.8%	6,221	403	6.5%
697	1,185	488	41.2%	(441)	(1,137)	(258.1%)	9,072	14,330	5,257	36.7%	13,029	3,957	30.4%
64,468	73,806	9,338	12.7%	63,170	(1,297)	(2.1%)	811,389	886,211	74,821	8.4%	733,398	(77,991)	(10.6%)
471,003	468,486	(2,517)	(0.5%)	535,488	64,485	12.0%	5,379,359	5,877,084	497,725	8.5%	5,381,369	2,010	0.0%
\$ (308,607)	\$ (165,254)	\$ (143,352)	86.7%	\$ (329,045)	\$ 20,439	(6.2%)	\$ (715,554)	\$ (1,746,427)	\$ 1,030,873	(59.0%)	\$ 245,166	\$ (960,721)	(391.9%)
-	-	-	0.0%	-	-	0.0%	-	771,688	771,688	100.0%	-	-	0.0%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Current YTD Budget	%Var to Budget	Prior Year Total
Clinic Visits - Adults and Pediatrics																
West Palm Beach	1,661	1,289	1,312	1,734	1,628	1,447	1,798	1,754	1,552	1,895	1,673	1,647	19,390	20,024	(3.2%)	18,787
Delray	1,355	1,162	1,134	1,180	1,212	1,356	1,283	1,312	1,311	1,306	1,324	1,242	15,177	18,006	(15.7%)	15,697
Lantana	1,411	1,309	1,261	1,314	1,409	1,424	1,524	1,505	1,434	1,476	1,641	1,406	17,114	19,233	(11.0%)	15,275
Belle Glade	1,030	790	839	934	806	850	949	819	668	689	951	801	10,126	9,796	3.4%	10,304
Jerome Golden Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	2,415
Lewis Center	267	233	229	239	246	227	277	271	239	269	219	221	2,937	2,726	7.7%	2,661
Lake Worth & Women's Health Care	1,608	1,153	1,104	1,214	1,130	1,466	1,483	1,454	1,299	1,505	1,440	1,157	16,013	19,631	(18.4%)	17,739
Jupiter Clinic	421	457	418	467	483	502	565	555	522	499	467	389	5,745	6,560	(12.4%)	5,946
West Boca & Women's Health Care	1,009	861	781	923	815	900	984	877	850	921	900	767	10,588	8,649	22.4%	8,576
Mobile Van	239	186	119	201	200	159	143	151	183	180	167	188	2,116	2,270	(6.8%)	416
Suboxone	361	289	222	301	415	476	611	601	556	622	573	428	5,455	3,600	51.5%	3,763
Total Clinic Visits	9,362	7,729	7,419	8,507	8,344	8,807	9,617	9,299	8,614	9,362	9,355	8,246	104,661	110,495	(5.3%)	101,579
Dental Visits																
West Palm Beach	918	722	704	800	792	839	873	813	802	854	889	810	9,816	11,114	(11.7%)	10,315
Lantana	653	508	468	616	630	717	646	672	669	787	698	611	7,675	11,563	(33.6%)	8,318
Delray	676	522	446	503	535	644	675	574	612	702	577	569	7,035	8,499	(17.2%)	7,300
Belle Glade	406	260	230	259	275	292	377	337	329	398	367	295	3,825	4,577	(16.4%)	4,478
Total Dental Visits	2,653	2,012	1,848	2,178	2,232	2,492	2,571	2,396	2,412	2,741	2,531	2,285	28,351	35,753	(20.7%)	30,411
Total Medical and Dental Visits	12,015	9,741	9,267	10,685	10,576	11,299	12,188	11,695	11,026	12,103	11,886	10,531	133,012	146,248	(9.1%)	131,990
Mental Health Counselors (non-billable)																
West Palm Beach	124	100	103	135	117	110	154	133	164	194	181	168	1,683	1,030	63.4%	1,290
Delray	137	118	102	117	106	102	126	219	221	148	102	92	1,590	1,020	55.9%	1,157
Lantana	467	414	368	433	383	265	423	885	467	511	454	401	5,471	2,750	98.9%	2,242
Belle Glade	17	21	22	26	18	25	23	20	10	12	22	17	233	175	33.1%	189
Lewis Center	268	219	192	235	232	253	283	208	198	215	207	226	2,736	1,170	133.8%	1,794
Lake Worth	173	99	73	190	98	111	76	178	190	216	171	164	1,739	1,450	19.9%	1,747
Jupiter	-	-	-	-	-	-	-	-	-	-	-	-	-	355	(100.0%)	315
West Boca	-	-	-	-	-	-	-	-	-	-	-	-	-	240	(100.0%)	239
Mobile Van	-	-	-	16	40	57	95	78	92	94	147	95	714	-	100.0%	13
Total Mental Health Screenings	1,186	971	860	1,152	994	923	1,180	1,721	1,342	1,390	1,284	1,163	14,166	8,190	73.0%	8,986

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SUPPLEMENTAL INFORMATION

MEDICAID MATCH FUND

Medicaid Match Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Patient Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PBC Interlocal	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	491,667	5,900,000
Other revenue	730	142	834	459	33	111	200	169	163	274	208	230	3,553
Total Revenue	492,397	491,809	492,501	492,126	491,700	491,777	491,866	491,836	491,830	491,941	491,874	491,897	5,903,553
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,417,231	1,417,231	1,417,231	17,226,007
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operational Expenses	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,417,231	1,417,231	1,417,231	17,226,007
Net Performance before Overhead Allocations	(949,194)	(949,782)	(949,090)	(949,465)	(949,891)	(949,813)	(949,724)	(949,754)	(949,760)	(925,290)	(925,356)	(925,334)	(11,322,454)
<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	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,417,231	1,417,231	1,417,231	17,226,007
Net Margin	(949,194)	(949,782)	(949,090)	(949,465)	(949,891)	(949,813)	(949,724)	(949,754)	(949,760)	(925,290)	(925,356)	(925,334)	(11,322,454)
General Fund Support	949,194	949,782	949,090	949,465	949,891	949,813	949,724	949,754	949,760	925,290	925,356	925,334	11,322,454
Total Transfers In	\$ 949,194	\$ 949,782	\$ 949,090	\$ 949,465	\$ 949,891	\$ 949,813	\$ 949,724	\$ 949,754	\$ 949,760	\$ 925,290	\$ 925,356	\$ 925,334	\$ 11,322,454

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

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 22 proposed initiatives with a total funding recommendation of \$1,265,000.

3. Substantive Analysis:

Committee Members

Belma Andrić, Chief Medical Officer, VP & Executive Director of Clinical Services
Thomas Cleare, VP of Strategy
Amy Walker, Director of Patient Access
Lisa Hogans, Director of Nursing
Ginny Keller, Director, School Health Program
Debbie Robinson, Manager, Sponsored Programs
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 address Social Determinants of Health (SDOH) and that align with the priority areas, objectives, and strategies identified in the Community Health Improvement Plan (CHIP) for Palm Beach County. Additionally, a focus was placed on services that do not duplicate services provided by the C.L. Brumback Primary Care Clinics, or other District operated initiatives.

Proposals

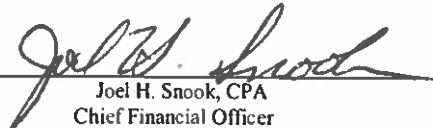
For this funding cycle, the District received requests for 29 proposed initiatives requesting \$3,815,904 in funding. This represents the highest number of proposals ever received for Sponsored Programs. The following table summarizes the requests.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

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:



 Joel H. Snook, CPA
 Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

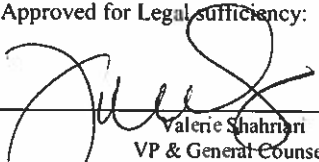
N/A

Committee or Board Date Reviewed

6. Recommendation:

Staff recommends that the Finance and Audit Committee review the Sponsored Programs Selection Committee funding recommendation to award funding to 22 proposed initiatives for a total \$1,265,000 and advance it to the Board for approval.

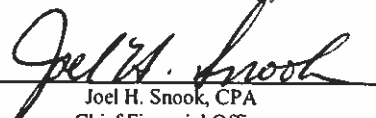
Approved for Legal sufficiency:



 Valerie Shahriari
 VP & General Counsel



 Thomas Cleare
 Vice President of Strategy



 Joel H. Snook, CPA
 Chief Financial Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

Organization Name	Proposed Services	2020 Funding Request
Area Agency on Aging	Seniors fall prevention, active living	\$143,022
Area Agency on Aging	Seniors homemaker assistance, remain in home	\$387,000
Cancer Alliance of Help & Hope	SDOH - transportation, nutrition cancer patients	\$87,750
Caridad Center	SDOH - assessments, legal, housing, food asst	\$337,680
Catholic Charities	Mental Health First Aid Training	\$55,785
Center for Child Counseling	BH services for at-risk children, families, & educ	\$100,000
Center for Family Services	BH services, substance use, psych evals, outreach	\$180,000
Center for Trauma Counseling	BH therapy & interventions for suicide prevention	\$135,000
Changes Wellness Center	Intensive outpatient & aftercare services MH/SA	\$445,516
Clinics Can Help	Durable medical equipment	\$75,000
Coalition Independent Living Options	SDOH - homeless prevention services, food asst	\$39,000
Community Health Center WPB	Mental health, vision services, chronic dis mgmt	\$67,500
Cornerstone Collaborative Florida	Mobile health information, cardiac screening	\$123,900
Diabetes Coalition of PBC	Risk screenings, care coordination, referral, educ	\$63,500
Families First of PBC	Adult/ped BH services, outreach pregnant women	\$119,994
Feed the Hungry Pantry of PBC	SDOH - food pantry, delivery of food	\$44,500
Healthy Mothers Healthy Babies	Circle of Moms - perinatal anxiety disorders	\$50,000
Healthy Mothers Healthy Babies	Centering Program - patient centered prenatal	\$100,000
Legal Aid Society	Legal assistance to remove barriers to care	\$125,000
Mental Health America of PBC	MH screenings, counseling, navigation, helpline	\$63,000
MyClinic	SDOH - screening and referral program, outreach	\$65,000
Nat'l Alliance Mental Illness	Peer mentoring individuals living w/ mental illness	\$58,408
Nat'l Alliance Mental Illness	Psychiatric hospital discharge support and f/u	\$83,699
PBC Medical Society Services	Project Access medical services, educ SDOH, BH	\$147,000
Seeing the World	On-site ped vision care at CLB Clinics	\$125,000
South Florida Hunger Coalition	Food Pharmacy, medically tailored food bank	\$348,850
Talented Teen Club	Teen mentoring program for at-risk teens	\$25,000
The Glades Initiative	Navigation, Nutrition, Medical Interpreter Train	\$99,800
The Lord's Place	Integrated care to meet needs of homeless	\$120,000
Total		\$3,815,904

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

Committee Recommendation

The Sponsored Programs Selection Committee, made up of interdisciplinary members of the Health Care District staff, met on November 19, 2019. The Selection Committee reviewed all 29 proposals and evaluated the proposals' approach to addressing Social Determinants of Health (SDOH) and their alignment with the Community Health Improvement Plan (CHIP) strategic objectives.

For CY2020, the Selection Committee advanced a recommendation that will fund 22 programs delivered by 20 different organizations. The Selection Committee was successful in balancing a variety of services including:

- 8 programs that address SDOH
- 10 programs that address BH/MH/SA
- 4 programs that address Medical Care

* Some programs address multiple categories

There were 7 programs that were not funded. Each of them proposed a very worthwhile service and there was genuine assessment of each of the programs by the Selection Committee. For the CY2020 funding, some of the services not funded included proposals focused on services for fall prevention, homemaker assistance, rent and utilities assistance, some education focused services, mentoring, and proposals that did not fully respond with the required information.

Since the 29 proposals' funding request of \$3,815,904 exceeded the \$1,300,000 in available funding, the Selection Committee made the decision to use the following criteria to guide the recommendation. Those criteria included:

- Reducing funding to some previously funded organizations by the same 35% that the District's Sponsored Programs budget was reduced for FY2020
- Minimum award amount of \$40,000 per organization (was \$50,000 last year)
- Awards to only non-profit organizations

The criteria established by the Selection Committee introduced some objectivity into the process and the funding parameters helped to fund a variety of initiatives while adhering to budget limitations.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

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

Organization Name	Category	CY 2019 Funding Award	2020 Funding Request	2020 Funding Award
Cancer Alliance of Help & Hope	SDOH	N/A	\$87,750	\$40,000
Caridad Center	SDOH	\$200,000	\$337,680	\$130,000
Catholic Charities	Beh Health	N/A	\$55,785	\$40,000
Center for Child Counseling	Beh Health	\$80,000	\$100,000	\$52,000
Center for Family Services	Beh Health	\$120,000	\$180,000	\$78,000
Center for Trauma Counseling	Beh Health	\$66,996	\$135,000	\$100,000
Clinics Can Help	DME	\$65,033	\$75,000	\$50,000
Community Health Center WPB	Beh Health, Vision	\$50,000	\$67,500	\$40,000
Diabetes Coalition of PBC	Diabetes Support	\$50,000	\$63,500	\$40,000
Families First of PBC	BH and Pregnancy	\$110,000	\$119,994	\$72,000
Feed the Hungry Pantry of PBC	SDOH	N/A	\$45,000	\$40,000
Healthy Mothers Healthy Babies	Beh Health	\$50,000	\$50,000	\$50,000
Healthy Mothers Healthy Babies	Pregnancy	\$100,000	\$100,000	\$65,000
Legal Aid Society	SDOH	\$100,000	\$125,000	\$65,000
Mental Health America of PBC	Beh Health	\$64,165	\$63,000	\$50,000
MyClinic	SDOH	\$50,000	\$65,000	\$40,000
Nat'l Alliance Mental Illness	Beh Health	\$69,019	\$58,408	\$50,000
Nat'l Alliance Mental Illness	Beh Health	N/A	\$83,699	\$16,000
PBC Medical Society Services	Med, Nav	\$146,907	\$147,000	\$95,000
South Florida Hunger Coalition	SDOH	\$185,000	\$348,850	\$60,000
The Glades Initiative	SDOH	\$53,000	\$99,800	\$40,000
The Lord's Place	SDOH	\$80,000	\$120,000	\$52,000
Total				\$1,265,000

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

1. Description: FY 2020/2021 Proposed Internal Audit Plan and Risk Assessment

2. Summary:

This item provides the FY 2020/2021 Proposed Internal Audit Plan and Risk Assessment for committee review.

3. Substantive Analysis:

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

In October-November 2019, Crowe conducted a combined risk assessment with the District's Compliance Department to prepare the FY 2020/2021 Internal Audit Plan. These efforts are the culmination of various inputs and forty-plus interviews with the District's management resources. The Proposed Internal Audit Plan outlines the audit and monitoring coverage across various governance resources to assist management in managing risk across the District entities and business processes.

Crowe and Management acknowledge it is not feasible for Internal Audit to identify and audit every risk for several reasons. These include, but are not limited to, risk areas under review by others, processes already under improvement initiatives, on-going restructurings and risks not deemed significant relative to others at the initial development of the Internal Audit Plan.

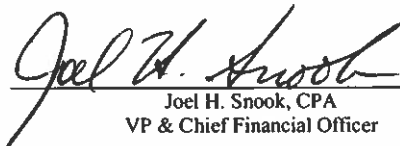
Crowe recognizes the dynamic and evolutionary nature of the Healthcare District and the healthcare industry. As a result, Crowe and Management will continually assess changes in the environment and emerging risks, recommending adjustments to the Internal Audit Plan throughout the year, as necessary, with a total of eight audits and four projects proposed in FY 2020/2021.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

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:



 Joel H. Snook, CPA
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

Finance and Audit Committee

 Committee or Board

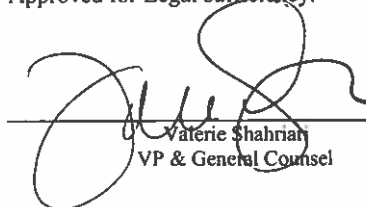
[Insert Date]

 Date Reviewed

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the FY 2020/2021 Proposed Internal Audit Plan and Risk Assessment and forward to the Board for approval.

Approved for Legal sufficiency:



 Valerie Shahinian
 VP & General Counsel



 Deborah Hall
 VP, Compliance and Privacy Officer, Internal Audit

Health Care District of Palm Beach County
Proposed Internal Audit Plan 2020-2021

	Entity	Category	Quarter	Proposed Audit	Scope	Source	Risk Reason/Audit Overview
1	District	Finance	2	Asset Validation- District Owned Vehicles and Car Allowance	Full Audit	Senior Leadership	Car allowances provided to employees may not be appropriate given actual business related travel or in compliance with IRS guidelines. District owned vehicles may not be used in alignment with District policies, and controls in place over their use may not be operating as management intended.
2	District	Legal	2	Vendor Contracting and Legal Requirements	Full Audit	Senior Leadership	Required security questionnaires, data use agreements, and other requirements per vendor contracts may be missing or out of date.
3	Clinics	Revenue Cycle	3	Insurance Waivers, Co-pays, Sliding Fee	Project	Senior Leadership	Appropriate controls over waiver of coinsurance practices may mitigate potential Federal Anti-Kickback Statute, Federal False Claims Act, and state law liability risks. Controls over hardship programs and co-insurance/deductibles waivers are required to avoid patient equity and compliance violations.
4	LMC/School Health	Operations	3	Grant Compliance	Full Audit	Risk Assessment	Federal and/or local government grants, provided for the Clinic Residency Outpatient and School Health Program, may not be in compliance with OMB - A 133 guidelines or used/allocated in accordance with program requirements.
5	District	Information Systems	3	Security - IT- Patch Management	Full Audit	Risk Assessment	Software patch management may not be appropriately requested, authorized, developed, and tested prior to implementation. Batch processing may not be performed in accordance with a defined schedule and identify and address processing errors in a timely manner.
6	LMC/Clinics	Drug Diversion	3	Controlled Substance Inventory and Drug Diversion (Omniceil/Pyxis)	Full Audit	Risk Assessment	Appropriate controls over medication management and controlled substances can mitigate significant financial, compliance, patient care, and reputational impacts. Controls over ordering, dispensing, administering drugs, maintaining inventory and monitoring diversion are required to avoid patient care issues and compliance violations.
7	LMC/Clinics	Revenue Cycle	4	Payor Fee Schedule And Payment Variances	Full Audit	Risk Assessment	Management is implementing procedures to upload updated Fee schedules uploaded into the contract management system for billing purposes may not be accurate, and variances between billed amounts and insurer payments may not be identified and resolved timely. Inability to resolve discrepancies between billed and paid amounts may result in lost revenue. Apply data analytics to payer contracts for accuracy of reimbursement per contract terms and validate accurate contractual allowances are recorded in the billing system.
8	District	Compliance	4	Compliance Effectiveness Assessment	Project	Risk Assessment	A compliance program assessment addresses the effectiveness of a compliance program across the organization, including the seven elements of an effective compliance program, federal sentencing guidelines, and other key program facets. A compliance program assessment at HDC was last conducted by an independent source in 2017.
9	LMC/Clinics	Denials Management	4	Denials Management	Full Audit	Risk Assessment	To prevent negative financial impacts to the organization, adequate control activities over denials management should be in place. These controls and processes can also mitigate compliance issues and recurring billing and collecting issues.

Health Care District of Palm Beach County
Proposed Internal Audit Plan 2020-2021

10	LMC/Clinics	Clinical	4	Billing/Coding, Documentation (CDI)	Full Audit	Risk Assessment	Documentation of patient encounters for billing at clinics, including timely completion and close out, may not be adequate. Effective physician documentation is important for accurate billing and optimized patient care.
11	Clinics	Clinical	Q1 2021	Optimize Access to Clinic Services	Project	Risk Assessment	Effective outreach initiatives to the local community increases patient access to Clinics. Having strong quality metrics and reporting facilitates understanding of the gaps and needs to drive expanded access to services (UDS for Cervical Cancer/HEDIS/Prenatal care). Assessment of quality measurement processes and community awareness will facilitate HDC's efforts to increase access to Clinic services.

Time Table By Calendar Quarter

Crowe Resource	Q2	Q3	Q4	Q1 2021
Harry Torres (CBA)	(1) Asset Validation-District Owned Vehicles and Car Allowance (2) Vendor Contracting and Legal Requirements	(3) Insurance Waivers, Co-pays, Sliding Fee (4) Grant Compliance	(7) Payor Fee Schedule And Payment Variances (9) Denials Management	
IT Specialist		(5) Security - IT- Patch Management		
Pharmacy Specialist		(6) Controlled Substance Inventory and Drug Diversion (Omnnicell/Pyxis)		
Compliance Specialist			(8) Compliance Effectiveness Assessment	
Clinical Specialist			(10) Billing/Coding, Documentation (CDI)	(11) Optimize Access to Clinic Services

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**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

1. Description: Lakeside Medical Center Focused Facility Coding Compliance Audit

2. Summary:

This agenda item provides the Lakeside Medical Center Focused Facility Coding Compliance Audit report for committee review.

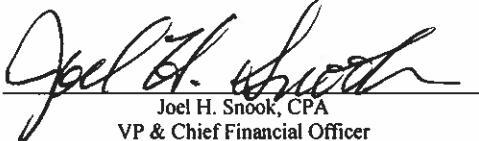
3. Substantive Analysis:

Crowe completed the Lakeside Medical Center Focused Facility Coding Compliance Audit, which resulted in four findings; one high risk, two 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:


 Joel H. Snook, CPA
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

Finance and Audit Committee

 Committee or Board

[Insert Date]

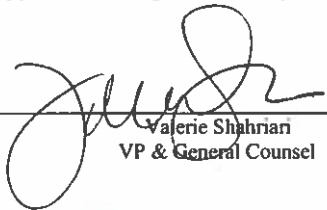
 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Lakeside Medical Center Focused Facility Coding Compliance Audit report and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahrian
VP & General Counsel



Deborah Hall
VP, Compliance and Privacy Officer, Internal Audit

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

OBJECTIVES

- Tested the accuracy of diagnosis and procedure coding, Present on Admission indicators, patient discharge status code, MS-DRG assignment and the presence of a valid physician order for a selection of OB/GYN inpatient accounts.
- Validated the documentation supported facility Emergency Department (ED) Evaluation and Management (E/M) level billed and associated procedural Common Procedural Terminology (CPT) codes.
- Tested the Medicare Outpatient Observation Notice (MOON) and Non-Medicare Outpatient Observation Notice (NOON) was provided in accordance with CMS and/or Florida guidance for outpatient observation patients.
- Tested the accuracy of facility outpatient Obstetric/Gynecological (OB/GYN) surgical CPT codes (56405-58999 and 59000-59899).

SCOPE

CONCLUSION

Management has been using MedHost Emergency Department Information System's (EDIS) facility criteria to select the Emergency Department (ED) Evaluation and Management (E/M) levels. Due to staff turnover through the years, there was a communication gap on the importance of performing ongoing monitoring to validate the points assigned by EDIS was supported by documentation. The audit identified an opportunity for Management to implement an ongoing monitoring process (on a routine basis as defined by Management) to validate controls are working as intended. Staff education specific to MedHost facility criteria as well as the documentation components that drive the assignment of the ED E/M levels will also be performed.

The audit identified a robust process of maintaining the MOON and NOON documentation within the medical record. In 100% of claims tested, MOON and NOON documentation was maintained. The audit also identified an opportunity for Management to analyze and revise the Admission Form policy to align not only with current processes but also with the recently implemented Florida legislation of informing patients immediately upon being placed in observation status.

The MS-DRG testing revealed documentation supported an addition secondary diagnosis that was not coded resulting in a MS-DRG change that would enhance reimbursement.

Management is in agreement of the findings and has begun implementing the action plans.

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

Health Care District of Palm Beach County engaged Crowe Healthcare Risk Consulting (Crowe) to conduct a compliance audit of Emergency Department (ED) facility Evaluation and Management (E/M) Levels, facility Outpatient OB/Gyn CPT Procedural Coding, OB/Gyn MS-DRG coding and adherence with MOON and NOON regulations. The scope for these specific areas were:

Facility ED E/M:

Crowe tested a judgmental sample of four hundred and fifty-eight (458) claims to determine if documentation supported the ED E/M in accordance with the facility's ED E/M criteria.

Outpatient Obstetric/Gynecological Surgical CPT codes:

Sample of five (5) Outpatient Obstetric and/or gynecological surgical claims.

OB/GYN MS-DRG:

Sample of twelve (12) inpatient MS-DRG claims.

MOON and NOON:

Sample of ten (10) Medicare and ten (10) Non-Medicare outpatient observation claims.

Location: Lakeside Medical Center (LMC)

Time Period: 06/1/2019 through 8/31/2019

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

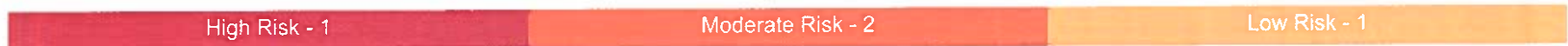
Location: Health Care District of Palm Beach County

Sample Selected: The audit included the following four areas:

Emergency Department (458 E/M levels to include E/M codes 99281 [18], 99292 [17], 99283 [215], 99284 [154], 99285 [47], 99291 [7] and associated surgical procedural CPT code range (10021 - 69990))
Outpatient Obstetric/Gynecological CPT code range (56405-58999 and 59000-59899) (5)
MS-DRG (12)
MOON (10)
NOON (10)

Scope Exclusions: This internal audit, did not include a test of medical necessity, charge capture other than what was designated in the scope, quality of care determination, International Classification of Disease, 10th Revision, Clinical Modified (ICD-10-CM) diagnosis coding, examination of information technology security or systems.

SUMMARY OF ISSUE RISKS



Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

ISSUE 1: Facility ED E/M Level Variances

WHAT IS CAUSING THE ISSUE?

- Supervision: Nursing or coding staff did not perform monitoring to validate documentation supported the ED E/M level billed.
- Training: Nursing staff was not trained on how MedHost EDIS system allocated points based on medical record documentation.
- Accountability: LMC is relying solely on MedHost proprietary methodology to select/ code the Emergency Department encounters.

WHAT IS EXPECTED?

Documentation in the medical record must substantiate services billed for compliant billing and appropriate adjudication of the claim.

WHAT ARE THE FINDINGS?

For the purposes of testing, the auditors didn't have full access to MedHost EDIS methodology for point allocation for ED E/M levels. This was due to the criteria considered proprietary.

Three hundred and sixty-three (363) of the four hundred and fifty-eight (458) (79%) cases tested lacked medical record documentation to support facility resources being used for points assigned by MedHost EDIS.

- One hundred and ninety-three (193) (53%) of the three hundred and sixty-six (366) resulted in a lower ED E/M level.
- One hundred and seventy-three (170) (47%) of the three hundred and sixty-six (366) resulted in points removed; however, there was no financial impact.

Testing of medical record documentation to substantiate the point allocation for assignment of ED E/M levels by MedHost EDIS identified:

Confidential

ISSUE RISK

High Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Adhere to documentation and coding requirements as outlined in Medicare and other regulatory guidelines.

WHAT ACTIONS WILL MANAGEMENT TAKE?

- | | |
|---|---|
| • Management will determine the process for ongoing pre-bill reviews to validate documentation supports the facility E/M level assigned. | 05/31/2020
Yolanda Ogle - Director of Revenue Cycle Management |
| • Management will work with the MedHost team to schedule initial training to the nursing and coding staff on MedHost ED E/M facility criteria. The education will include the documentation elements that are components of the criteria. | 03/31/2020
Regina Stolpman - Director of Nursing-LMC |

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

- Lack of physician order for cardiac monitoring or continuous pulse oximetry.
- Points were assigned for continuous pulse oximetry when only one was documented.
- Documentation did not support facility resources utilized above what was documented for the separately payable procedure.
- Points were assigned for nursing performing wound care; however, documentation indicated this was performed by the physician.
- Points were assigned for administration of oxygen; however, documentation indicates no oxygen administered.
- Points were assigned for medication management (pills given to patients) but only Intravenous (IV) or Intramuscular (IM) medication was administered.
- Points were assigned when documentation only indicated "Chest X-ray (CXR) or Complete blood Count (CBC)" sent.

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

ISSUE 2: Inpatient Coding Variance Identified

WHAT IS CAUSING THE ISSUE?

Training: There is a need for continuous education of both the coding and medical staff documentation.

WHAT IS EXPECTED?

ICD-10-CM diagnosis codes and ICD-10-PCS procedure codes should be reported with the highest level of specificity documented in the medical record. Secondary diagnoses and procedures should be assigned appropriately, and all codes should be reported as described by the ICD-10 CM/PCS Official Guidelines for Coding and Reporting and documented in the medical record.

WHAT ARE THE FINDINGS?

Of the twelve (12) inpatient claims tested:

- One (8%) lacked a secondary diagnosis (supported by physician documentation) resulting in a MS-DRG change that would have enhance reimbursement.
- Two cases (17%) contained an addition of a procedure code. These were minor coding errors not affecting reimbursement.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Accurately code accounts in compliance with payor and regulatory guidelines.

WHAT ACTIONS WILL MANAGEMENT TAKE?

- | | |
|---|---|
| • Coding staff was educated on the coding of secondary diagnoses and procedures as identified in the audit. | Complete
Manuel Diaz - HIM Manager |
| • Management will analyze feasibility of implementing a Clinical Documentation Improvement program. | 06/30/2020
Manuel Diaz - HIM Manager |

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

ISSUE 3: ED Surgical CPT Variances

WHAT IS CAUSING THE ISSUE?

Supervision: Staff did not consistently review the Bill Selection Error Report to identify if there was a surgical charge missing when a surgical CPT code was applied.

WHAT IS EXPECTED?

Correctly bill for all surgical services rendered for accurate reimbursement.

WHAT ARE THE FINDINGS?

Twenty-seven (27) of the four hundred and fifty-eight (458) accounts tested had surgical services provided (CPT code range 10021-69990). Of those twenty-seven (27), fourteen (14) were missing the surgical CPT code on the claim. ED charging staff did not input the surgical charge; therefore, when Health Information Management (HIM) coded the surgical service, the billing system was unable to attach the surgical CPT code to an associated ED procedure charge. The claim was released without the surgical charge and the CPT code. The Bill Selection Error Report, which was not consistently used, identifies accounts lacking associated charges when a surgical CPT code is coded potentially resulting in lower payment for services rendered.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Minimize coding, billing edit error rates and claim adjudication errors.

WHAT ACTIONS WILL MANAGEMENT TAKE?

- Management will implement a process to have staff on a daily basis review the Bill Selection Error Report to identify if a surgical charge is missing when they see a surgical CPT code. 01/31/2020
Yolanda Ogle - Director of Revenue Cycle Management
- Management will rebill claims if they are within the timely filing limit. 12/31/2019
Yolanda Ogle - Director of Revenue Cycle Management
- Management will analyze feasibility of implementing a charge entry coordinator to address charge errors. 01/31/2020
Yolanda Ogle - Director of Revenue Cycle Management
- Management will provide additional education to ED charge staff regarding capturing the procedure charge in the ED. 01/31/2020
Regina Stolpman - Director of Nursing-LMC

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

ISSUE 4: Current NOON operational procedures were not aligned with Admission Policy

WHAT IS CAUSING THE ISSUE?

- Communication: Florida regulation requirements were not clearly communicated to Patient Access Staff.
- Policies and Procedures: The Admission Form Policy is not aligned with current operational procedures.

WHAT IS EXPECTED?

Effective July 1, 2019 Florida regulations requires Hospitals to immediately notify all patients of their observation status at the time they are placed in observation.

Admission Form policy and procedures should align with the NOON regulation.

WHAT ARE THE FINDINGS?

Upon testing two issues were identified:

- The financial counselor provided verbal communication at the time of discharge instead of when the patient was placed into observation status.
- Management was aware of the Florida regulatory requirement of verbal communication and aligned their process with the regulation. Although the State regulation only required verbal communication, the policy indicated they had to obtain a signature from the patient.

ISSUE RISK

Low Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Adhere with MOON and NOON regulatory requirements.

WHAT ACTIONS WILL MANAGEMENT TAKE?

- | | |
|--|---|
| • Management will revise the current Admission Form policy to align with Florida regulation and current processes. | 01/31/2020
Yolanda Ogle - Director of Revenue Cycle Management |
| • Management will provide education to the staff on the newly revised policy. | 01/31/2020
Yolanda Ogle - Director of Revenue Cycle Management |

Lakeside Medical Center Focused Facility Coding Compliance Audit



Date: November 13, 2019

Location: Health Care District of Palm Beach County

CONTEXT

Since the inception of Medicare hospital outpatient prospective payment system in August 2000, hospitals code clinic and emergency department visits using the same (CPT) codes as physicians. However, these E/M codes only describe the professional service, not the service provided by the facility. The Centers for Medicare and Medicaid Services (CMS) has allowed each facility to develop internal criteria to report clinic and emergency department services provided. The criteria must be based on the intensity of hospital resources and not based on physician resources. The criteria should follow the intent of the associated CPT code descriptor. In 2008, Outpatient Prospective Payment System (OPPS) CMS published additional guidance of eleven (11) Guiding Principles for hospitals to use when developing E/M coding guidelines. This audit was added to the audit plan due to the complexity of hospitals establishing their own criteria in accordance with CMS's published eleven (11) principles.

Lakeside Medical Center utilizes MedHost's (EDIS) EHR software to assign facility ED E/M levels. MedHost developed a proprietary point system, based on nursing documentation to assign points. The points are totaled to determine the ED E/M level based on the point ranges within the MedHost criteria.

Lakeside Medical Center has many of OB/GYN inpatient services, the Chief Financial Officer requested a focused MS-DRG review as part of this audit.

The Florida Hospital Association published legislation effective July 1, 2019, which requires hospitals to immediately notify all patients at the time they are placed in observation status. As a result, testing of the MOON and NOON notification process was added as part of this audit.

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.

Audit

Date: November 13, 2019

Location: Health Care District of Palm Beach County



REPORT ACCEPTANCE

Darcy J. Davis

Darcy Davis, Chief Executive Officer

12/3/19

Date

Deborah J. Hall

Deborah Hall, Chief Compliance & Privacy Officer

12/3/19

Date

COPIES

Val Shahriari, VP & General Counsel

Joel Snook, CFO

Janet Moreland, Director of Nursing

Yolanda Ogle, Director of Revenue Cycle Management

Regina Stolpman, Director of Nursing-LMC

Manuel Diaz, HIM Manager

AUDITORS

Jennie Bryan, Healthcare Risk Audit Manager

Kim Cusson, Healthcare Risk Audit Manager

This internal 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
December 10, 2019**

1. Description: Construction Build Out – Clinic at LMC Audit

2. Summary:

This agenda item provides the Construction Build Out – Clinic at LMC Audit report for committee review.

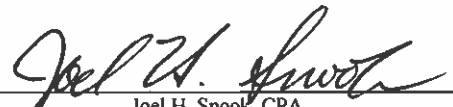
3. Substantive Analysis:

Crowe completed the Construction Build Out – Clinic at LMC Audit, which resulted in four findings; two high risk, one 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:



 Joel H. Snook, CPA
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

 Finance and Audit Committee
 Committee or Board

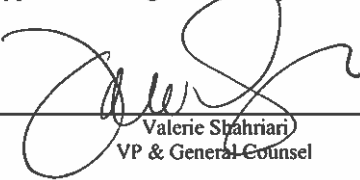
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 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 10, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Construction Build Out – Clinic at LMC Audit and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Deborah Hall
VP, Compliance and Privacy Officer, Internal Audit

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



OBJECTIVES

- Tested whether costs billed to the project were proper and were in compliance with the terms of the construction contract and grant agreement.
- Validated that Contingency Use Directives were supported by documentation as outlined in the contract and approved by appropriate Management.
- Tested whether internal controls for the construction project including bidding, pre-construction and construction were operating as Management intended.

SCOPE

The scope of this audit included: The construction contracting process and related contract amendments, U.S. Department of Health and Human Services Health Resources and Service Administration (HRSA) grant management and compliance practices, contingency use directive practices, project cost monitoring, and selected contractor payment applications.

Location: Healthcare District of Palm Beach County (HCDPBC) - Lakeside Medical Center (LMC) - Belle Glade, Florida

Time Period: As of February 18, 2019

Scope Exclusions: The scope of this audit excluded a complete analysis of all costs claimed on the invoices and payment applications, project architecture and design, construction quality, safety management, subcontracts, bond agreements, permits and licenses.

CONCLUSION

HCDPBC was in the process of conducting and finalizing the Belle Glade Construction Build-Out project during the audit. Crowe's testing and analysis was based on the policies and procedures that were in place during the audit period, compliance terms and conditions of the HRSA grant used as the primary funding source of the project as well as the State of Florida Agency for Health Care Administration (AHCA), requirements for construction activities.

The audit identified opportunities for HCDPBC Management to further strengthen monitoring and oversight controls over some elements of the construction management process that were not consistently functioning as management intended. These areas include: development of construction management policies and procedures and improvement of project communications among the interested parties for changes mandated by regulatory authorities.

HCDPBC Management has committed to strengthening controls and has developed action plans to mitigate the risks identified and expects to complete implementation of these action plans by December 31, 2019.

In addition, HCDPBC Management has recently taken steps to improve construction processes including hiring an experienced, full-time Director of Construction Development, development of an internal Project Management Office (PMO) to assist with project coordination efforts within the District and enforcement of existing contractor payment controls during construction projects.

SUMMARY OF ISSUE RISKS

High Risk - 2

Moderate Risk - 1

Low Risk - 1

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



ISSUE 1: Construction Project Communication Not Timely Among Parties

WHAT IS CAUSING THE ISSUE?

Communication: Due to a communication oversight, a letter received by the project architect from AHCA regarding an unapproved wall structure specification was not communicated timely.

WHAT IS EXPECTED?

With respect to AHCA communications, Management should require that all project notifications from AHCA and other building regulatory authorities received by the project architect be distributed to all interested parties (HCDPBC, HCDPBC's project management firm, and the general contractor) in a timely manner.

WHAT ARE THE FINDINGS?

Certain AHCA mandated changes to construction drawings were not communicated by the project architect to all interested parties on a timely basis. As a result, walls around mechanical and heating, ventilation, and air conditioning (HVAC) structures were built to a non-compliant specification (one-hour smoke wall) instead of the AHCA-compliant specification (two-hour fire wall). This in turn led to project completion delays in opening the facility, added construction costs and costs incurred for more security oversight.

ISSUE RISK

High Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Complete construction projects on time and within budget.
- Project schedule and costs are properly monitored, recorded and reported to Executive Management.

WHAT ACTIONS WILL MANAGEMENT TAKE?

- Going forward, on this and all future construction projects, Management will develop and implement a procedure requiring that the project architect promptly communicate project notifications received from AHCA and other building regulatory authorities to all interested parties in a timely manner.

12/31/2019

Thomas Farrell - Director
Construction Development

Expected Deliverables:

1. Copy of procedure established reflecting inclusion of the above process.
2. A log of all project communications provided to the architect from AHCA regarding construction project activities that is distributed to all interested parties.

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



- In considering recovery of costs associated with construction of the non-compliant walls, Management will:

- Quantify additional costs incurred as a result of this construction;
- Review the contract with the Architect for potential remedies; and
- Determine the next steps in pursuing recovery of these costs in consultation with the HCDPBC Legal Department.

12/31/2019

Belma Andric, MD - VP & Chief Medical Officer

Thomas Farrell - Director Construction Development

Expected Deliverables:

1. Copy of the additional construction cost tabulation, and
2. Documentation of next steps to be taken, if any, to recover these costs.

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



ISSUE 2: Construction Management Policies and Procedures

WHAT IS CAUSING THE ISSUE?

Policies and Procedures: Construction Project Management policies and procedures had not been previously developed due to organizational workload and competing priorities.

WHAT IS EXPECTED?

Policies and procedures should be comprehensive and fully reflect the actual processes in place in order to bring structure to an organization and assist in the day-to-day decision-making processes.

WHAT ARE THE FINDINGS?

Construction project management policies and procedures had not been formally developed for the organization. Benefits of developing and implementing formalized Construction specific policies and procedures include (but are not limited to):

- Establishment of a consistent project management framework
- Facilitation of long-term continuity in their execution
- Setting and reinforcement of business process and internal control expectations
- Retention of institutional knowledge as employees leave
- Facilitation of compliance with associated regulatory requirements

ISSUE RISK

High Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Project schedule and costs are properly monitored, recorded and reported to Executive Management.
- Complete construction projects on time and within budget.
- Costs billed to construction projects are proper and in compliance with Grant and Contract terms.

WHAT ACTIONS WILL MANAGEMENT TAKE?

Formally develop Construction Management policies and procedures guidelines.

12/31/2019

Thomas Farrell - Director
Construction Development

Expected Deliverable:
Copy of the published policy and procedures document.

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



ISSUE 3: General Contractor Payment Made Without Proper Approval or Supporting Documentation

WHAT IS CAUSING THE ISSUE?

Communication: The contractor stated that the contract was unclear in the progress payment procedures and due to the critical path time frame of the project, work associated with initial payment applications were submitted prior to establishing further documentation.

WHAT IS EXPECTED?

A properly considered and approved general contractor payment application should include:

- Evidence of review and approval by the project owner
- Inclusion of appropriate documentation supporting the general contractor's payment request including partial payment lien waivers.
- Properly completed "Architect's Certificate for Payment" portion of the application by the project architect. Completion of this certification provides project owners independent certification that work on the project has progressed as indicated on the payment request, the quality of the work is in accordance with contract documents, and the contractor is entitled to the amount requested.

WHAT ARE THE FINDINGS?

Payment application number one (\$531,804) submitted by the general contractor was processed for reimbursement and paid without evidence of HCDPBC Management approval or completion of the Architect's Certificate for Payment by the project architect.

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Project schedule and costs are properly monitored, recorded and reported to Executive Management.
- Costs billed to construction projects are proper and in compliance with Grant and Contract terms.

WHAT ACTIONS WILL MANAGEMENT TAKE?

Going forward, on this and all future construction projects, Management (Director of Construction Development and the Business Owner Executive) will review and approve all general contractor payment applications, require that the project architect completes the Architect's Certificate for Payment portion of the application before payments are made and enable payment system functionality to better control contractor payments.

Complete
Thomas Farrell - Director
Construction Development

Expected Deliverables:
General Contractor payment applications evidencing approval by HCDPBC Management and completion of the Architect's Certificate for Payment by the project architect and evidence of payment system functionality.

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



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ISSUE 4: Contingency Use Directive (CUD) Approval Not Documented

WHAT IS CAUSING THE ISSUE?

Resource Alignment: Contingency Use Directives were documented only as time allowed due to other competing priorities.

WHAT IS EXPECTED?

The contract between HCDPBC and the general contractor included a construction contingency of \$100,000. A construction contingency is the amount of money allocated to pay for additional or unexpected costs during the construction project, or for portions of the project that could not be reasonably estimated when the project began. Typically, it ranges from 5-10% of the construction budget.

Usage of contingency funds should be documented through a formal request process in which proposed contingency usage is reasonably described, contain detailed pricing, and evidence formal approval. On the Construction Build Out – Clinic at LMC project, use of the contingency balance should be documented through execution of CUDs.

WHAT ARE THE FINDINGS?

The CUD management and documentation process was not maintained timely and the CUDs did not include all required documented approvals prior to the change implementations. Analysis of the four CUDs that were executed at the time of the audit indicated the following:

- CUDs #1, 3, and 4 (\$24,130, \$91,747, and \$(39,000) respectively) were not formally approved by the project architect, general contractor or HCDPBC.
- CUD #2 (\$34,669) was not formally approved by the project

Confidential

ISSUE RISK

Low Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Project schedule and costs are properly monitored, recorded and reported to Executive Management.
- Complete construction projects on time and within budget.

WHAT ACTIONS WILL MANAGEMENT TAKE?

- Going forward, on this and all future construction projects, management will establish a formal procedure requiring all parties, including the project architect, general contractor and HCDPBC management, formally document their approval of CUDs by signing them during their ongoing project meetings prior to implementation.

12/31/2019

Thomas Farrell - Director
Construction Development

Expected Deliverable:

Copy of procedure established reflecting inclusion of the above process.

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



architect or general contractor.

Per Management, the scope and amount of these CUDs were discussed and approved verbally during the weekly project meetings.

In addition, the combined amount of these CUDs (\$111,546) exceeded the contractually established contingency amount (\$100,000). Further discussion with HCDPBC Management indicated that the way the excess contingency usage (\$11,546) was to be dispositioned was not yet determined.

- Management will work with the general contractor to make a determination as to who should be responsible for contingency usage in excess of the contractually established \$100,000 limit, and execute the appropriate instrument (deductive CUD, contract change order) accordingly.

Expected Deliverable:
Evidence (deductive CUD, contract change order) of the resolution reached regarding excess contingency balance.

12/31/2019
Thomas Farrell - Director
Construction Development

Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County



CONTEXT

The Construction Build Out Clinic project at Lakeside Medical Center (LMC) was a \$1,152,809 budgeted project and included a HRSA approved federal grant in the amount of \$1,000,000. The construction build-out project resulted in the renovation of 5,713 sq. ft. of administrative office space at LMC into a new outpatient medical wing housing the Belle Glade Dental and Primary Care Clinics. Work began October 23, 2018 and the completed renovation began receiving patients October 30, 2019.

Construction projects in a health care system can pose significant financial risks if they are not managed properly or if costs billed do not comply with contract terms. The LMC Build Out Clinic project experienced changes to scope and completion delays. These scope changes and completion delays were attributable to several factors: lack of clarity regarding the development of the original project budget and scope, lack of resident construction expertise and concerns raised during the bid solicitation process regarding the proposed scope and timeline. In addition, the project Architect experienced a project management change that may have contributed to the consistency of information flow among the project team and communication with regulatory bodies, in particular AHCA. The audit was placed on the annual audit plan to help Management identify opportunities and lessons learned for future construction projects.

OTHER OBSERVATIONS

While not included in the scope of the audit, project construction commenced before the final construction documents were approved by AHCA on April 29, 2019. As discussed in Audit Issue #2, having formalized construction management policies and procedures may assist in facilitating compliance with AHCA and other regulatory matters going forward.

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.



Construction Build Out - Clinic at LMC - Health Care District of Palm Beach County

Date: October 23, 2019

Location: Health Care District of Palm Beach County

REPORT ACCEPTANCE

DocuSigned by:

Darcy J. Davis

11/27/2019

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Darcy Davis, Chief Executive Officer

Date

Deborah J. Hall

12/2/19

Deborah Hall, Chief Compliance & Privacy Officer

Date

COPIES

- Val Shahriari, VP & General Counsel
- Belma Andric, MD, VP & Chief Medical Officer
- Thomas Cleare, Vice President of Strategy
- Thomas Farrell, Director Construction Development
- Hyla Fritsch, Director of Clinic Operations & Pharmacy
- Andrea Steele, Corporate Quality Director

AUDITORS

David Campos, Healthcare Risk Audit Manager

This internal 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").

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DocuSigned by:
Darcy J. Davis
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