



FINANCE AND AUDIT COMMITTEE MEETING AGENDA

December 11, 2024, at 12:00PM

1515 N Flagler Drive, Suite 101

West Palm Beach, FL 33401

Remote Participation Link:

<https://zoom.us/j/5507895592?pwd=REZ4TWtYUXowQWNpWTBaVXRszlIdDQT09>

Telephone Dial-in Access: (646) 558-8656 / Meeting ID: 550 789 5592 / Password: 946503

1. Call to Order – Patrick Rooney, Jr., 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 Updates and Investment Strategy Review
(John Grady, Public Trust Advisors)

4. Disclosure of Voting Conflict

5. Public Comment

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Finance and Audit Committee Minutes of March 13, 2024 [Pages 1-3]



7. Consent Agenda – Motion to Approve Consent Agenda Items

HEALTH CARE DISTRICT

A. ADMINISTRATION

7A-1 RECEIVE AND FILE:

December 2024 Internet Posting of District Public Meeting
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=0|0&DisplayType=C>

7A-2 RECEIVE AND FILE:

Finance and Audit Committee Attendance [Page 4]

7A-3 RECEIVE AND FILE:

Joint Board and Finance & Audit Committee Meeting Minutes of June 12, 2024. (Jessica Cafarelli) [Page 5-11]

7A-4 RECEIVE AND FILE:

Joint Board and Finance & Audit Committee Meeting Minutes of September 11, 2024. (Jessica Cafarelli) [Page 12 -18]

7A-5 Staff Recommends MOTION TO APPROVE:

Internal Audit Update (Betsy Bittar) [Page 19-21]

7A-6 RECEIVE AND FILE:

Finance & Audit Committee Meeting Schedule for 2025
(Jessica Cafarelli) [Page 22-23]

8. Regular Agenda

A. ADMINISTRATION

8A-1 Staff Recommends MOTION TO APPROVE:

Health Care District Financial Unaudited Financial Report September 2024
(Jessica Cafarelli) [Pages 24-67]

8A-2 Staff Recommends MOTION TO APPROVE:

Internal Audit FY25 Workplan (Betsy Bittar) [Page 68-70]



9. CEO Comments

10. CFO Comments

11. Finance and Audit Committee Member Comments

12. Establishment of Upcoming Finance and Audit Committee Meetings

March 12, 2025

- 12:00PM, Finance and Audit Committee Meeting

June 11, 2025

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

September Meeting (Date TBD)

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

December 10, 2025

- 12:00PM, Finance and Audit Committee Meeting

13. Motion to Adjourn



Finance and Audit Committee

Attendance Tracking for 2024

	3/14/24	6/12/24	9/11/24	12/11/24
Richard Sartory	REMOTE	X	ABSENT	
Mark Marciano	X	X	X	
Joseph Gibbons	X	X	REMOTE	
Patrick Rooney	X	ABSENT	X	
Sophia Eccleston	X	REMOTE	X	
Heather Frederick	X	X	ABSENT	
Carlos Vidueira	X	X	X	



**HEALTH CARE DISTRICT OF
PALM BEACH COUNTY
BOARD OF COMMISSIONERS AND FINANCE & AUDIT COMMITTEE
JOINT SUMMARY MEETING MINUTES
June 12, 2024
1515 N. Flagler Drive, Suite 101
West Palm Beach, FL 33401**

1. Call to Order

Carlos Vidueira called the meeting to order.

A. Roll Call

Health Care District Board members present: Carlos Vidueira, Chair; Sean O'Bannon, Vice Chair (REMOTE); Tammy Jackson-Moore, Secretary (REMOTE); Dr. Jyothi Gunta; Cathleen Ward; and Tracy Caruso. Patrick Rooney, Jr. was absent.

Finance & Audit Committee members present: Rick Sartory; Mark Marciano; Joseph Gibbons; Sophia Eccleston (REMOTE); and Heather Frederick

Staff present: Darcy Davis, Chief Executive Officer; Dr. Belma Andric, SVP & Chief Medical Officer; Bernabe Icaza, SVP & General Counsel; Geoffrey Washburn, VP & Chief Human Resources Officer; Candice Abbott, SVP & Chief Operating Officer; Heather Bokor, VP & Chief Compliance, Privacy & Risk Officer; and Jessica Cafarelli, VP & Chief Financial Officer.

Recording/Transcribing Secretary: Heidi Bromley

B. Invocation

Ms. Davis led the invocation.

C. Pledge of Allegiance

The Pledge of Allegiance was recited.

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

2. Agenda Approval

- A. Additions/Deletions/Substitutions

Commissioner Vidueira requested to move 3-B to 3-C under Awards, Introductions & Presentations. The FY25 Proposed Budget was presented prior to the Behavioral Health Pilot Progress presentation.

- B. Motion to Approve Agenda

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

3. Awards, Introductions and Presentations

- A. Economic Update and Yield Curve Analysis (John Grady, Public Trust Advisors)

Mr. Grady provided an Economic Update and Yield Curve Analysis to the Board.

- B. FY25 Proposed Budget (Moved from 3-C)

Ms. Cafarelli reviewed the FY 2025 Proposed Budget and answered questions.

- C. Health Care District Behavioral Health Pilot Progress (Moved from 3-B)

Dr. Andric presented the HCD Behavioral Health Pilot Progress.

4. Disclosure of Voting Conflict

5. Public Comment

Mr. Don Chester made a public comment regarding Project Access in Palm Beach County.

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Board Meeting Minutes of March 14, 2024

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Board Meeting Minutes of March 14, 2024. The motion was duly seconded by Commissioner Caruso. There being no opposition, the motion passed unanimously.

7. Committee Reports

7.1 Finance and Audit Committee (No Report)

7.2 Good Health Foundation Committee (No Report)

7.3 Quality, Patient Safety and Compliance Committee

Commissioner Caruso stated that Dr. Andric provided a Trauma Agency Update. Heather Bokor reviewed the Compliance, Privacy and Ethics Program Activities and Updates. Steven Sadiku presented the Corporate Quality & Risk Dashboards.

7.4 Lakeside Health Advisory Board

Commissioner Jackson-Moore stated that The Lakeside Health Advisory Board met on June 5, 2024 Introductions were made:

- *Julia Francioni, Associate Vice President, Nursing*
- *Michael Duncan, Manager, Emergency Services*

Dr. Dorce-Medard provided updates on Medical Staffing and the Family Medicine Residency Program. The Family Medicine Residency graduation will be held on June 27, 2024 at 6 p.m. at the Wanderers Club in Wellington. Dr. Andric provided a Behavioral Health Update. Janet Moreland provided Hospital Updates: Pediatric relocation and a new fluoroscopy machine. Anticipated completion date: the end of FY24 budget year.

7.5 Primary Care Clinics Board

Commissioner Ward stated that since our last Board meeting, the Health Care District Community Health Centers have:

Expanded Pediatric services to Boca Raton and Women's Health services to our Delray location. On 4/24, the National Health Service Corps (NHSC) program performed an onsite audit in Delray in which our team successfully passed. In preparation for the Behavioral Health expansion at Mangonia, we have begun recruiting and hiring many positions including psychiatric providers, nurses, behavioral

health technicians and peers to support expanded hours at Mangonia as a crisis receiving facility and a co-responder program partnering with PBSO and WPBP. We received Clinic Board approval to hire an Executive Director of our FQHCs; Candice Abbott currently serves in this capacity in addition to her COO role.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Consent agenda. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

8. Consent Agenda – Motion to Approve Consent Agenda Items

HEALTH CARE DISTRICT

A. ADMINISTRATION

8A-1 RECEIVE AND FILE:

June 2024 Internet Posting of District Public Meeting
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=0|0&DisplayType=C>

8A-2 RECEIVE AND FILE:

Health Care District Board Attendance

8A-3 Staff Recommends MOTION TO APPROVE:

Health Care District Financial Statements April 2024

8A-4 RECEIVE AND FILE:

Regulatory Updates and Industry Enforcement Activity, Including Updates from Florida's 2024 Legislative Session

8A-5 Staff Recommends MOTION TO APPROVE:

Real Property Sale and Acquisition Policy

DISTRICT HOSPITAL HOLDINGS, INC.

B. ADMINISTRATION

8B-1 MOTION TO APPROVE:

Medical Staff Appointments for Lakeside Medical Center

9. Regular Agenda

A. ADMINISTRATION

9A-1 Staff Recommends MOTION TO APPROVE:

CEO Annual Evaluation

Commissioner Vidueira stated that by now, everyone has had a chance to review the CEO Year 8 accomplishments, the CEO 360 degree feedback and the CEO Total Remuneration Review analysis conducted by Mercer (the independent consultant). I would like to make a motion to adopt a compensation strategy that moves the CEO's compensation to the median of the market over the next two years. I would like to include in my motion a recommendation to adopt Mercer's second option which is intended to bring the CEO's compensation to the median by 2025. This would require that the CEO's compensation be increased this year and next year by the same percentage of 9% as recommended by Mercer, noting that obviously for next year the proposed increase remains contingent on the CEO's strong performance similar to this year.

CONCLUSION/ACTION: Commissioner Caruso made a motion to approve the CEO Annual Evaluation as stated. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

9A-2 RECEIVE AND FILE:

Annual Institutional Review (AIR) Executive Summary

Dr. Dorce-Medard stated that the Graduate Medical Education (GME) Department at Lakeside Medical Center is required by the accrediting body, the Accreditation Council for Graduate Medical Education (ACGME), to provide and annually submit a written executive summary of the Annual Institutional Review to the Sponsoring Institution's (Healthcare District of Palm Beach County-HCD) Governing Body.

CONCLUSION/ACTION: Received and filed.

9A-3 Staff Recommends MOTION TO APPROVE:

Tentative Millage Rate

Ms. Cafarelli stated that the District tax rate in 2024 was 0.6761 mills. Staff is recommending the 2025 proposed tentative millage rate be set at 0.6561, which is 4% over the rolled-back rate of 0.6295 and 3% less than the 2024 tax rate. The

rolled-back rate is the tax rate which generates the same amount of tax revenue as the previous year, excluding new construction. The proposed tentative millage rate represents the tax rate the Board cannot exceed when it sets the final rate at the September TRIM hearings.

CONCLUSION/ACTION: Commissioner Ward made a motion to approve the Tentative Millage rate as recommended by Staff. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

9A-4 **Staff Recommends MOTION TO APPROVE:**

Authority to Execute Listed Contracts

Staff recommends the Board authorize the CEO to enter into agreements as necessary for FY24 contracts related to Mammography, Locums, and the Oracle Project Extension that were not included in the approved FY24 budget.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve authorization to the CEO to execute listed contracts. The motion was duly seconded by Commissioner Caruso. There being no opposition, the motion passed unanimously.

9A-5 **Staff Recommends MOTION TO APPROVE:**

Funding Agreement with Palm Beach County for Land Acquisition, Design and/or Construction of Behavioral Health Infrastructure (Facilities).

Mr. Van Arnam stated that this agenda item presents for Board consideration a Funding Agreement with the Board of County Commissioners of Palm Beach County providing \$10 million in County funding to support development of new mental health and substance abuse treatment and response infrastructure, more specifically, a central receiving facility and a community behavioral health center.

CONCLUSION/ACTION: Commissioner Ward made a motion to approve the Funding Agreement. The motion was duly seconded by Commissioner Caruso. There being no opposition, the motion passed unanimously.

10. **CFO Comments**

11. **CEO Comments**

12. **Finance & Audit Committee Member Comments**

13. HCD Board Member Comments

14. Establishment of Upcoming Board Meetings

September 11, 2024

- 4:00PM, Joint Meeting with the Finance & Audit Committee
- 5:15PM, Truth In Millage (TRIM) Meeting

September 26, 2024

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

December 11, 2024

- 2:00PM, Health Care District Board Meeting

15. Motion to Adjourn Public Meeting Immediately Following the Conclusion of the Closed Meeting.

16. Closed Session – Lakeside Medical Center

17. Motion to Adjourn

There being no further business, the meeting was adjourned.

Signed by:



Tammy Jackson-Moore, Secretary

12/3/2024

Date



**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE
JOINT MEETING MINUTES
September 11, 2024 at 4:00PM
1515 N Flagler Drive, Suite 101
West Palm Beach, FL 33401**

1. Call to Order

Carlos Vidueira called the meeting to order.

A. Roll Call

Health Care District Board members present: Carlos Vidueira, Chair; Sean O'Bannon, Vice Chair (REMOTE); Tammy Jackson-Moore, Secretary (REMOTE); Dr. Jyothi Gunta; Cathleen Ward; Tracy Caruso and Patrick Rooney, Jr.

Finance & Audit Committee members present: Mark Marciano; Joseph Gibbons (REMOTE); and Sophia Eccleston. Heather Frederick and Rick Sartory were absent.

Staff present: Darcy Davis, Chief Executive Officer; Dr. Belma Andric, SVP & Chief Medical Officer; Bernabe Icaza, SVP & General Counsel; Geoffrey Washburn, VP & Chief Human Resources Officer; Candice Abbott, SVP & Chief Operating Officer; Heather Bokor, VP & Chief Compliance, Privacy & Risk Officer; Jessica Cafarelli, VP & Chief Financial Officer; Regina All, Chief Nursing Officer and Dr. Courtney Phillips, VP of Behavioral Health & Clinical Innovations.

Transcribing Secretary: Heidi Bromley

B. Invocation

Ms. Davis led the invocation.

C. Pledge of Allegiance

The Pledge of Allegiance was recited.

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

2. Agenda Approval

- A. Additions/Deletions/Substitutions
- B. Motion to Approve Agenda

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the agenda as presented. The motion was duly seconded by Commissioner O'Bannon. There being no opposition, the motion passed unanimously.

3. Awards, Introductions and Presentations

- A. Introduction of Weesam Khoury, AVP of External Affairs & Communications

Ms. Davis introduced Weesam Khoury, AVP of External Affairs & Communications.

- B. Introduction of Maxine Sonnenschein, Director of External Affairs

Ms. Davis introduced Maxine Sonnenschein, Director of External Affairs.

- C. Economic Update

John Grady with Public Trust Advisors provided an Economic and Investment Strategy Update.

- D. FY25 Proposed Budget

Ms. Cafarelli presented the Fiscal Year 25 Proposed Budget to the Board and Finance & Audit Committee.

4. Disclosure of Voting Conflict

5. Public Comment

Mr. Don Chester made a public comment regarding to the Local Provider Participation Fund for the Directed Payment Program and Sponsored Programs.

6. Meeting Minutes

A. **Staff Recommends a MOTION TO APPROVE:**

Board Meeting Minutes of June 12, 2024

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Board Meeting Minutes of June 12, 2024. The motion was duly seconded by Commissioner O'Bannon. There being no opposition, the motion passed unanimously.

7. Committee Reports

7.1 Finance and Audit Committee – (No Report)

7.2 Good Health Foundation Committee – (No Report)

7.3 Quality, Patient Safety and Compliance Committee – (No Report)

7.4 Lakeside Health Advisory Board

Commissioner Jackson-Moore stated that the Lakeside Health Advisory Board met on September 4, 2024. Introductions were made: Debora Kirchman-Morell, Respiratory Manager and Weesam A. Khoury, the new AVP of Communications and External Affairs. Ms. Khoury reviewed and provided a copy of "The District Beat" Newsletter. Mr. Sadiku provided a review of the Trauma Agency & Data for the Glades Region. Ms. All provided a School Health Update – Glades Area Schools was tabled for the next LHAB meeting scheduled on December 4, 2024. Merlene Ramnon from the Florida Department of Health provided an overview of the Community Health Division: Health Program & Education Outreach activities and events in Palm Beach County.

7.5 Community Health Centers Board

Commissioner Ward stated that the Flagship Health Center Atlantis is expected to be completed and operational in late October. HRSA released 2023 UDS data awarding the Health Care District with four badges: Health Center Quality Leader Gold, Access Enhancer, Health Disparities Reducer, and PCMH. The Community Health Centers saw 41,245 unique patients and ranked in the first quartile nationally for 11/16 clinical quality of care measures. We extended the hours at our Mangonia Community Health Center to 8:00 AM – 7:00 PM to enhance accessibility for behavioral health patients, with the ultimate goal of providing 24-hour access. Josh Adametz was hired as the AVP & Executive Director of Community Health Centers.

8. Consent Agenda – Motion to Approve Consent Agenda Items

CONCLUSION/ACTION: Commissioner Ward made a motion to approve the Consent agenda. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

HEALTH CARE DISTRICT

A. ADMINISTRATION

8A-1 RECEIVE AND FILE:

September 2024 Internet Posting of District Public Meeting

<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=0|0&DisplayType=C>

8A-2 RECEIVE AND FILE:

Health Care District Board Attendance

8A-3 Staff Recommends MOTION TO APPROVE:

Health Care District Financial Statements July 2024

8A-4 Staff Recommends MOTION TO APPROVE:

FY25 Budget

8A-5 Staff Recommends MOTION TO APPROVE:

Local Provider Participation Fund for the Directed Payment Program

8A-6 RECEIVE AND FILE:

HCD Performance Review

8A-7 Staff Recommends MOTION TO APPROVE:

2024 Medical Staff Bylaws Rules & Regulation

8A-8 Staff Recommends MOTION TO APPROVE:

Lakeside Health Advisory Board – Amended Bylaws

8A-9 RECEIVE AND FILE:

Recent Regulatory Updates and Industry Enforcement Activity
(June 1, 2024 – August 31, 2024)

9. Regular Agenda

A. ADMINISTRATION

9A-1 Staff Recommends MOTION TO APPROVE:

Low Income Pool Participation for Palm Beach County Federally Qualified Health Centers

Ms. Cafarelli stated that this agenda item presents the Board with a request to approve providing a Local Intergovernmental Transfer for the Palm Beach County Federally Qualified Health Centers for their participation in the 2024-25 Low Income Pool Program.

CONCLUSION/ACTION: Commissioner Caruso made a motion to approve the Low Income Pool Program IGT Funding for the FQHCs. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

9A-2 Staff Recommends MOTION TO APPROVE:

Indirect Medical Education Program

Ms. Cafarelli stated that this agenda item presents the Board with a request to approve funding the Intergovernmental Transfer required for participation in the 2024-25 Indirect Medical Education Program.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the funding for the 2024-25 IME IGT for Lakeside Medical Center. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

9A-3 Staff Recommends MOTION TO APPROVE:

Medicaid Directed Payment Program – Lakeside Medical Center

Ms. Cafarelli stated that this agenda item presents the Board with a request to approve funding the Intergovernmental Transfer required for participation in the 2024-25 Medicaid Directed Payment Program.

CONCLUSION/ACTION: Commissioner Ward made a motion to approve funding the 2024-25 DPP IGT for Lakeside Medical Center. The motion was duly seconded by Dr. Gunta. There being no opposition, the motion passed unanimously.

9A-4 **Staff Recommends MOTION TO APPROVE:**

Approval of Unbudgeted Expenses.

Ms. Cafarelli stated that Kaufman Hall remains engaged with the District for the duration of the fiscal year in working through strategic initiatives related to Lakeside Medical Center. The estimated expense is \$325,000 which can be offset by favorable performance as Lakeside's net margin is \$7.2M favorable to budget as of the July financial statements. Staff recommends the Board approve the unbudgeted expenditures for FY24 related to Kaufman Hall that were not included in the approved FY24 budget.

CONCLUSION/ACTION: Dr. Gunta made a motion to approve the unbudgeted expenditures for FY24. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

9A-5 **Staff Recommends MOTION TO APPROVE:**

Sponsored Programs

Ms. Abbott stated that this agenda item presents the award recommendations for FY2025 Sponsored Programs from the Sponsored Programs Funding Request Selection Committee. The Committee chose to recommend funding twenty-two proposed community program initiatives with a total funding amount of \$1,195,238.00. The recommendation prioritized balancing each organization's approach to the alignment of the mission and healthcare impact of the District priority areas, providing services that address Social Determinants of Health, and aligning with the priority areas, objectives, and strategies identified in the Community Health Improvement Plan for Palm Beach County.

Each Performance Report must account for the total activity for which the Provider is funded and a Provider representative must certify that all of the requirements have been met during the reporting period. The Provider shall report on the number of clients and visits for the Services using the UniteUs reporting platform.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Sponsored Programs Selection Committee funding recommendation. The motion was duly seconded by Commissioner O'Bannon. There being no opposition, the motion passed unanimously.

10. CFO Comments

Ms. Cafarelli thanked all of her staff for their hard work pulling together the FY25 Budget.

11. CEO Comments

Ms. Davis turned it over to Mr. Icaza who stated that the we reached final settlement on the Healey Center construction matter. He thanked the Board for their patience and staff for all their hard work.

12. HCD Board Member Comments

Chair Vidueira stated that he would like to recommend having future Workshops with the Board. He believes it would be would be beneficial to dive into other issues that aren't necessarily discussed in a Board meeting. His fellow Commissioners agreed to the suggestion.

13. Establishment of Upcoming Board Meetings

September 26, 2024

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

December 11, 2024

- 2:00PM, Health Care District Board Meeting

14. Motion to Adjourn

There being no further business, the meeting was adjourned.

Signed by:	
	10/3/2024
Tammy Jackson-Moore, Secretary	Date

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 11, 2024

1. Description: Internal Audit Update

2. Summary:

The agenda for the Internal Audit (IA) Update includes the status of the work from the Internal Audit FY24 Workplan

3. Substantive Analysis:

A summary of the status of the IA FY24 workplan is as follows:

Order	Project Title	Executive Sponsor	Category	Status
1	2024 Vendor Risk Management	Jessica Cafarelli	Supply Chain Management	Complete for FY24; Ongoing
2	2024 Oracle Implementation Assistance	Andrea Steele	IT Project Management	Complete for FY24; Ongoing
6	2024 Ground Transportation	Amaury Hernandez	Ground Transportation: Conditions of Participation	Not started
8	2024 Duplicate Payment Review	Jessica Cafarelli	Accounts Payable	In Progress
10	2024 Charity Care	Annmarie Hankins	Revenue Cycle	Not started
15	2024 Denials Review	Annmarie Hankins	Revenue Cycle	Not started
20	2024 User Access Review	Andrea Steele	User Access	In Progress
21	2024 Review of Credit Card Devices and Cash at all Payment Locations	Jessica Cafarelli	Cash Controls and PCI	Complete for FY24; Ongoing

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 11, 2024

The IA FY24 Workplan focused on the majority of time spent on Oracle Implementation assistance with the remaining workplan items focused on other projects. The plan was adjusted during the year as more time was required for Oracle assistance. As such, the planned projects for Ground Transportation, Charity Care and Denials were not initiated.

IA provided oversight of testing and performed a review of internal controls for the implementation of Oracle Human Capital Management (HCM) and Payroll. Pre-Implementation activities to support business and IT processes were conducted to review legacy process documentation and intended business process design documents to understand functional specifications. IA also reviewed End-to-End and User Acceptance test scenarios and monitored progress through completion of scenarios validating internal controls. IA ensured test plans were developed and tracked and that the individuals involved in the design of the controls engaged in testing. IA also confirmed that testing addressed the full range of business scenarios.

Post-Implementation activities included ongoing support to HCD in multiple areas. IA reviewed quarterly updates and finalized payroll scripts. IA initiated performance of role-based access reviews to include a Separation of Duties rules review for high-risk functions. Additionally, IA collaborated on the application of auditing features to monitor user actions and track accountability.

2024 Vendor Risk Management:

In 2021, Internal Audit performed a review of Vendor Risk Management. The high-risk action plans were completed in 2022 with the remaining open items deferred to Oracle post go-live. During FY24, Internal Audit continued to assist HCD in implementing the remaining open items, with assistance provided in development of policies and processes. This work will continue in FY25.

2024 Duplicate Payment Review:

Prior to the Oracle ERP and Supply Chain Management implementations, IA performed the duplicate payment review for FY22 and FY23. IA did not encounter any duplicate payments. IA ran a detailed list of all checks paid by the HCD to all vendors for FY23 and FY24. IA is in the process of confirming whether HCD processes continue to prevent duplicate payments, with a focus on controls that could be strengthened to prevent them. This is an ongoing IA work effort and results will continue to be reviewed with management.

2024 User Access Review:

Throughout the various implementation phases of Oracle, Access was reviewed along with the IT Application and Security teams to ensure that the least privilege access was assigned based on roles. This is an ongoing IA work effort. At the end of FY24 management requested a focused review of employee terminations, for which Internal Audit is in the process of completing. Additionally, the Access review assesses the

HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 11, 2024

processes in place for establishing new users, managing access for contractors, guests, and the usage of generic and super user accounts, as well as the IT processes in place for auditing and monitoring access to all domains.

2024 Review of Credit Card Devices and Cash at all Payment Locations:

In FY22 IA performed a Cash Control and PCI review. In FY24, IA performed an inventory of cash on hand for petty cash and cash drawers (change fund) and a device review for credit cards. Additionally, IA continues to support HCD in ensuring Payment Card Industry (PCI) Compliance, particularly focused on new requirements.

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Net Operating Impact	N/A		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

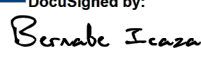
Signed by:


CA6A21EE2E09481...
Jessica Cafarelli
VP & Chief Financial Officer

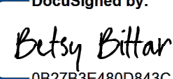
5. Recommendation:

Staff recommends that the Finance and Audit Committee recommend that the Board approve the Internal Audit Update.

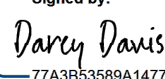
Approved for Legal sufficiency:

DocuSigned by:


0CF6F7DB6706434...
Bernabe Icaza
SVP & General Counsel

DocuSigned by:


0B27B3E480D843C...
Betsy Bittar
Senior Internal Auditor

Signed by:


77A3B53589A1477...
Darcy J. Davis
Chief Executive Officer



HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 11, 2024

1. Description: Finance and Audit Committee Meeting Schedule for 2025

2. Summary:

This agenda item provides the Finance and Audit Committee with the meeting schedule for 2025.

3. Substantive Analysis:

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

March 12, 2025

- 12:00PM, Finance and Audit Committee Meeting

June 11, 2025

- 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 10, 2025

- 12:00PM, Finance and Audit Committee Meeting

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>



**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 11, 2024**

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

Signed by:

CA6A21FF2E09481...

Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:


N/A
Committee Name

N/A
Date

6. Recommendation:

Staff recommends the Finance and Audit Committee Receive and File the 2025 Committee meeting Schedule.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7DB6706434...

Bernabe Icaza
SVP & General Counsel

Signed by:

77A3B53589A1477...

Darcy Davis
Chief Executive Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 11, 2024**

1. Description: Health Care District Unaudited Financial Report September 2024

2. Summary:

The unaudited September 2024 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:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A		Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A		Yes <input type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

Signed by:

Jessica Cafarelli

CA6A21FF2E08481

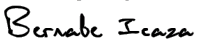
Jessica Cafarelli
VP & Chief Financial Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 11, 2024**

5. Recommendation:


Staff recommends that the Finance & Audit Committee submits the Health Care District September 2024 financial statements for Board approval.

Approved for Legal sufficiency:

DocuSigned by:

0CF6E7DB6706434...
Bernabe Icaza
SVP & General Counsel

Signed by:

CA6A21FF2E09481...
Jessica Cafarelli
VP & Chief Financial Officer

Signed by:

77A3B53589A1477...
Darcy J. Davis
Chief Executive Officer



MEMO

To: Finance & Audit Committee

From: Jessica Cafarelli, VP & Chief Financial Officer

Date: December 11, 2024

Subject: Management Discussion and Analysis as of September 2024 Health Care District Financial Statements

The unaudited September statements represent the financial performance through the twelfth month of the 2024 fiscal year for the Health Care District. Total revenue year to date (YTD) of \$288.8M is favorable to budgeted revenue of \$266.2M by \$22.6M or 8.5%. Operational expenditures YTD are \$13.2M favorable to budget or 5.1%. YTD, the consolidated net margin is \$35.6M, with a favorable variance to budget of \$35.5M.

The General Fund YTD total revenue of \$216.3M is favorable to the budget of \$199.8M by \$16.5M. This overall favorable variance is primarily due to unrealized gain, interest earnings from investments, and net patient revenue. The favorable variance in unrealized gain on investments of \$5.5M represents an increase in current market value of the investment portfolio held by the District. Fluctuations in interest rates are favorably impacting the portfolio's value, however, this increase in portfolio value would only be realized should the District liquidate its portfolio or underlying investments. Continued repositioning of the investment portfolio is also taking advantage of favorable interest rates resulting in a favorable variance of \$8.2M for interest earnings. Net patient revenue is \$1.4M favorable to budget in the Aeromedical program primarily due to improved contractual adjustments including a reduction in bad debt. Expenditures in the General Fund YTD before overhead allocation are favorable to budget by \$11.5M or 8.7%. Significant categories of favorable YTD budget variances include; salaries, wages and benefits of \$1.9M, purchased services of \$3.7M, other supplies of \$764k, medical services of \$4.8M, repairs and maintenance of \$2.7M and other expense \$721k. The negative variance in sponsored programs includes accrued expenditures to the DOH for roof repairs and latent tuberculosis.



The General Fund YTD has a net margin of \$117.5M versus a budgeted net margin of \$94.7M, for a favorable net margin variance of \$22.7M or 24.0%. YTD the general fund has transferred out as subsidy \$95.2M as follows: Medicaid Match \$13.4M, Capital \$20.8M, Skilled Nursing Facility (Healey) \$7.4M, Lakeside Medical Center \$28.3M, Community Health Centers (Primary Clinics) \$25.3M.

The Skilled Nursing Facility (Healey Center) total revenue YTD of \$17.9M was marginally unfavorable to budget by (\$84k) or (0.5%). This unfavorable variance is primarily due to reduced occupancy in preparation for construction. Total YTD operating expenses before overhead allocation of \$21.2M were favorable to budget by \$1.1M or 5.1%. The YTD net margin after overhead allocations for the Skilled Nursing Facility was a loss of (\$7.7M) compared to the budgeted loss of (\$9.7M) for a favorable variance of \$1.9M or (20.2%).

Lakeside Medical Center total revenue YTD of \$26.5M was favorable to budget by \$2.2M or 8.9%. Net patient revenue YTD of \$25.9M was favorable to budget by \$1.9M or 8.1%. This positive variance resulted primarily from revenue recognition for DPP and IME programs in the other patient revenue category. Total operating expenses YTD of \$42.7M were favorable to budget by \$2.3M or 5.0%. The YTD net margin after overhead allocations at Lakeside Medical Center was a loss of (\$29.2M) compared to a budgeted loss of (\$35.7M) for a favorable variance of \$6.5M or (18.2%).

The Primary Care Clinics total revenue YTD of \$22.2M was favorable to budget by \$4.0M or 22.3%. Net patient revenue YTD was favorable to budget by \$4.5M or 50.6%. This favorable variance was primarily due to increased patient volume and Wrap revenue. Total operating expenses YTD for the clinics are favorable to budget by \$4.6M or 10.7%. This favorable variance is primarily due to salaries, wages, and benefits of \$3.8M, other supplies of \$162k, and lease and rental of \$594k. The primary reason for savings is related to personnel staffing, and expense timing due to a delay in clinic site moves. Total net margin YTD after overhead allocations for the Primary Care Clinics is a loss of (\$26.3M), compared to a budgeted loss of (\$36.9M) for a favorable variance of \$10.6M or (28.8%).

Cash and investments have a combined balance of \$238.5M, of which \$4k is restricted. Due from other governments of \$5.2M includes grants receivable of \$2.5M and tax collector receivable of \$2.7M. Total net position for all funds combined is \$279.7M.

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	\$ 8,337	\$ (8,337)	-	-	-	-
3,858,633	3,611,182	247,451	6.9%	5,252,582	(1,393,948)	(26.5%)
1,670,834	1,591,567	79,267	5.0%	1,591,422	79,412	5.0%
1,130,307	791,248	339,059	42.9%	1,554,304	(423,998)	(27.3%)
771,556	211,972	559,583	264.0%	343,002	428,554	124.9%
794,406	-	794,406	-	(467,960)	1,262,366	(269.8%)
-	-	-	-	-	-	-
284,989	56,939	228,050	400.5%	(711,910)	996,899	(140.0%)
\$ 8,510,725	\$ 6,271,245	\$ 2,239,480	35.7%	\$ 7,561,440	\$ 949,286	12.6%
12,336,397	11,931,249	(405,148)	(3.4%)	11,166,191	(1,170,206)	(10.5%)
2,470,995	2,811,724	340,729	12.1%	2,501,644	30,649	1.2%
1,236,251	1,772,131	535,880	30.2%	1,479,002	242,751	16.4%
445,399	290,407	(154,992)	(53.4%)	762,787	317,388	41.6%
539,830	438,788	(101,041)	(23.0%)	653,582	113,753	17.4%
769,207	668,420	(100,787)	(15.1%)	1,488,769	719,562	48.3%
1,848,478	1,529,300	(319,177)	(20.9%)	1,529,298	(319,180)	(20.9%)
822,253	1,248,545	426,292	34.1%	(2,198,345)	(3,020,598)	137.4%
197,360	179,420	(17,940)	(10.0%)	242,423	45,063	18.6%
1,077,407	1,097,764	20,357	1.9%	(4,693,542)	(5,770,949)	123.0%
724,872	355,773	(369,099)	(103.7%)	(1,118,208)	(1,843,080)	164.8%
203,020	158,989	(44,031)	(27.7%)	197,880	(5,140)	(2.6%)
1,557,272	1,203,938	(353,334)	(29.3%)	1,010,456	(546,816)	(54.1%)
16,838	8,969	(7,869)	(87.7%)	165,105	148,267	89.8%
5,442,865	88,827	(5,354,038)	(6,027.5%)	4,900,933	(541,932)	(11.1%)
158,616	166,134	7,518	4.5%	88,823	(69,793)	(78.6%)
1,491,554	682,332	(809,223)	(118.6%)	657,203	(834,351)	(127.0%)
\$ 31,338,614	\$ 24,632,710	\$ (6,705,904)	(27.2%)	\$ 18,834,002	\$ (12,504,612)	(66.4%)
\$ (22,827,889)	\$ (18,361,465)	\$ (4,466,424)	24.3%	\$ (11,272,563)	\$ (11,555,326)	102.5%
467,777	454,491	(13,286)	(2.9%)	1,081,210	613,433	56.7%
-	116	116	100.0%	-	-	-
31,806,391	25,087,316	(6,719,075)	(26.8%)	19,915,212	(11,891,179)	(59.7%)
\$ (23,295,666)	\$ (18,816,071)	\$ (4,479,595)	23.8%	\$ (12,353,773)	\$ (10,941,893)	88.6%
4,392,983	1,241,122	(3,151,860)	(254.0%)	11,696,810	7,303,827	62.4%
7,774,535	517,412	7,257,123	1,402.6%	4,839,011	2,935,524	60.7%
\$ (19,914,113)	\$ (19,539,781)	\$ (374,332)	1.9%	\$ (19,211,571)	\$ (702,542)	3.7%

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Revenues:							
Ad Valorem Taxes	\$ 188,703,872	\$ 187,880,000	\$ 823,872	0.4%	\$ 178,725,110	\$ 9,978,762	5.6%
Net Patient Service Revenue	52,650,331	44,745,144	7,905,186	17.7%	49,294,792	3,355,538	6.8%
Intergovernmental Revenue	18,596,155	18,424,317	171,838	0.9%	18,431,119	165,036	0.9%
Grants	9,533,278	9,808,480	(275,202)	(2.8%)	11,502,205	(1,968,926)	(17.1%)
Interest Earnings	10,719,850	2,543,801	8,176,049	321.4%	6,143,416	4,576,434	74.5%
Unrealized Gain/(Loss) On Investments	5,503,374	-	5,503,374	-	1,779,300	3,724,074	209.3%
Other Financial Assistance	-	-	-	-	738,416	(738,416)	-
Other Revenue	3,058,528	2,754,402	304,126	11.0%	3,332,764	(274,236)	(8.2%)
Total Revenues	\$ 288,765,388	\$ 266,156,144	\$ 22,609,244	8.5%	\$ 269,947,122	\$ 18,818,265	7.0%
Expenses:							
Salaries and Wages	101,790,365	106,411,473	4,621,108	4.3%	95,565,560	(6,224,804)	(6.5%)
Benefits	28,356,258	30,368,572	2,012,315	6.6%	27,093,712	(1,262,545)	(4.7%)
Purchased Services	15,843,737	21,266,470	5,422,733	25.5%	17,352,140	1,508,403	8.7%
Medical Supplies	3,297,676	3,484,709	187,033	5.4%	3,491,779	194,103	5.6%
Other Supplies	3,622,564	5,266,478	1,643,914	31.2%	4,534,671	912,106	20.1%
Contracted Physician Expense	8,373,273	8,020,989	(352,284)	(4.4%)	8,698,383	325,110	3.7%
Medicaid Match-	19,309,113	18,351,574	(957,539)	(5.2%)	17,080,730	(2,228,383)	(13.0%)
Medical Services	10,460,364	14,982,800	4,522,436	30.2%	6,109,479	(4,350,885)	(71.2%)
Drugs	1,828,069	2,153,458	325,389	15.1%	1,695,368	(132,701)	(7.8%)
Repairs and Maintenance	10,944,204	13,173,481	2,229,277	16.9%	6,380,796	(4,563,409)	(71.5%)
Lease and Rental	3,289,964	4,269,418	979,454	22.9%	2,596,155	(693,808)	(26.7%)
Utilities	1,713,366	1,907,912	194,546	10.2%	1,810,147	96,781	5.3%
Other Expense	15,877,816	17,046,679	1,168,863	6.9%	14,909,870	(967,946)	(6.5%)
Interest Expense	363,097	114,184	(248,913)	(218.0%)	165,105	(197,992)	(119.9%)
Principal And Interest	11,447,063	3,677,088	(7,769,975)	(211.3%)	4,900,933	(6,546,130)	(133.6%)
Insurance	1,725,306	1,993,510	268,204	13.5%	1,027,809	(697,497)	(67.9%)
Sponsored Programs.	9,238,359	8,187,947	(1,050,412)	(12.8%)	9,340,606	102,247	1.1%
Total Operating Expenses	\$ 247,480,594	\$ 260,676,743	\$ 13,196,149	5.1%	\$ 222,753,242	\$ (24,727,352)	(11.1%)
Net Performance before Depreciation & Overhead Allocations	\$ 41,284,794	\$ 5,479,401	\$ 35,805,393	653.5%	\$ 47,193,880	\$ (5,909,086)	(12.5%)
Depreciation	5,716,991	5,455,403	(261,588)	(4.8%)	5,345,759	(371,232)	(6.9%)
Total Overhead Allocations	-	-	-	-	-	-	-
Total Expenses	253,197,585	266,132,146	12,934,561	4.9%	228,099,001	(25,098,584)	(11.0%)
Net Margin	\$ 35,567,803	\$ 23,998	\$ 35,543,805	148,111.5%	\$ 41,848,121	\$ (6,280,318)	(15.0%)
Capital	23,289,046	14,893,557	(8,395,489)	(56.4%)	19,487,575	(3,801,471)	(19.5%)
Capital Contributions.	20,722,538	6,208,900	14,513,638	233.8%	8,749,380	11,973,159	136.8%
Reserves - Added/(Used)	\$ 33,001,295	\$ (8,660,659)	\$ 41,661,954	(481.0%)	\$ 31,109,926	\$ 1,891,369	6.1%

	General Fund.	Medicaid Match	Capital Funds	Healey Center	Healthy Palm Beaches	Lakeside Medical	Primary Care Clinics	Total
Revenues:								
Ad Valorem Taxes	\$ 188,703,872	-	-	-	-	-	-	\$ 188,703,872
Net Patient Service Revenue	4,471,380	-	-	8,790,480	-	25,909,470	13,479,001	52,650,331
Intergovernmental Revenue	3,596,155	5,900,000	-	9,100,000	-	-	-	18,596,155
Grants	529,073	-	-	-	-	353,634	8,650,571	9,533,278
Interest Earnings	10,711,837	-	-	956	-	5,113	1,943	10,719,850
Unrealized Gain/(Loss) On Investments	5,503,374	-	-	-	-	-	-	5,503,374
Other Revenue	2,745,991	-	-	16,476	-	200,574	95,486	3,058,528
Total Revenues	\$ 216,261,683	\$ 5,900,000	-	\$ 17,907,912	-	\$ 26,468,791	\$ 22,227,001	\$ 288,765,388
Expenses:								
Salaries and Wages	47,076,826	-	-	13,008,725	-	18,171,599	23,533,214	101,790,365
Benefits	13,193,192	-	-	4,297,765	-	4,802,371	6,062,929	28,356,258
Purchased Services	9,678,980	-	-	804,565	-	4,038,611	1,321,581	15,843,737
Medical Supplies	149,849	-	-	643,643	-	1,143,696	1,360,488	3,297,676
Other Supplies	1,332,318	-	-	934,132	-	971,776	384,338	3,622,564
Contracted Physician Expense	-	-	-	14,153	-	8,359,120	-	8,373,273
Medicaid Match-	-	19,309,113	-	-	-	-	-	19,309,113
Medical Services	9,341,291	-	-	19,745	-	-	1,099,328	10,460,364
Drugs	65,448	-	-	340,725	-	742,200	679,696	1,828,069
Repairs and Maintenance	7,718,692	-	-	358,002	-	2,325,543	541,968	10,944,204
Lease and Rental	1,745,287	-	-	0	-	296,094	1,248,583	3,289,964
Utilities	127,422	-	-	486,975	-	989,889	109,080	1,713,366
Other Expense	13,787,588	-	-	177,857	-	583,775	1,328,597	15,877,816
Interest Expense	146,639	-	-	238	-	2,543	213,677	363,097
Principal And Interest	6,125,973	-	5,319,484	-	-	-	1,606	11,447,063
Insurance	1,323,890	-	-	109,372	-	224,235	67,809	1,725,306
Sponsored Programs.	9,238,359	-	-	-	-	-	-	9,238,359
Total Operating Expenses	121,051,754	19,309,113	5,319,484	21,195,896	-	42,651,452	37,952,895	247,480,594
Net Performance before Depreciation & Overhead Allocations	\$ 95,209,929	\$ (13,409,113)	\$ (5,319,484)	\$ (3,287,984)	-	\$ (16,182,661)	\$ (15,725,894)	\$ 41,284,794
Budget	\$ 67,219,013	\$ (12,446,287)	\$ 7,276	\$ (4,345,876)	\$ 0	\$ (20,613,363)	\$ (24,341,363)	\$ 5,479,401
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 89,536,095	\$ (11,177,780)	\$ 3,200	\$ (3,132,703)	-	\$ (18,056,865)	\$ (9,978,067)	\$ 47,193,880

As of September 30, 2024

	General Fund.	General Fund.	Medicaid Match	Medicaid Match	Capital Projects	Capital Projects	Government Funds	Government Funds
	Sep 2024	Aug 2024	Sep 2024	Aug 2024	Sep 2024	Aug 2024	Sep 2024	Aug 2024
Assets								
Cash and Cash Equivalents	\$23,500,610	\$10,182,885	\$609,042	\$609,042	\$11,886,784	\$11,198,006	\$35,996,436	\$21,989,934
Restricted Cash	-	-	-	-	-	-	-	-
Investments	190,672,089	210,177,075	-	-	-	-	190,672,089	210,177,075
Accounts Receivable, net	450,014	546,121	-	-	-	-	450,014	546,121
Due From Other Governments	2,869,088	2,830,836	-	-	-	-	2,869,088	2,830,836
Inventory	49,398	34,689	-	-	-	-	49,398	34,689
Other Current Assets	7,245,135	6,495,401	-	-	-	-	7,245,135	6,495,401
Net Investment in Capital Assets	-	-	-	-	-	-	-	-
Right Of Use Assets	-	-	-	-	-	-	-	-
Total Assets	\$224,786,335	\$230,267,007	\$609,042	\$609,042	\$11,886,784	\$11,198,006	\$237,282,161	\$242,074,055
Liabilities								
Accounts Payable	4,786,528	3,165,568	-	-	1,138,361	318,104	5,924,888	3,483,672
Medical Benefits Payable	2,238,239	1,529,000	-	-	-	-	2,238,239	1,529,000
Due to Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue-	3,138,470	3,800,450	-	-	-	-	3,138,470	3,800,450
Accrued Interest	-	-	-	-	0	0	0	0
Other Current Liabilities	2,678,569	685,713	-	-	-	-	2,678,569	685,713
Lease Liability	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	326,557	326,557	-	-	-	-	326,557	326,557
Total Liabilities	13,168,363	9,507,287	-	-	1,138,361	318,104	14,306,723	9,825,391
Fund Balances								
Nonspendable	6,430,508	5,565,689	-	-	-	-	6,430,508	5,565,689
Stabilization Fund	68,892,575	68,892,575	-	-	-	-	68,892,575	68,892,575
Assigned to Capital Projects	-	-	-	-	10,748,423	10,879,902	10,748,423	10,879,902
Assigned to Medicaid Match	-	-	609,042	609,042	-	-	609,042	609,042
Unassigned	136,294,889	146,301,455	0	0	0	0	136,294,889	146,301,455
Ending Fund Balance	211,617,972	220,759,719	609,042	609,042	10,748,423	10,879,902	222,975,437	232,248,664
Total Liabilities and Fund Balances	\$224,786,335	\$230,267,007	\$609,042	\$609,042	\$11,886,784	\$11,198,006	\$237,282,161	\$242,074,055

As of September 30, 2024

	Healey Center	Healey Center	Lakeside Medical	Lakeside Medical	Primary Care Clinics	Primary Care Clinics	Business-Type Funds	Business-Type Funds
	Sep 2024	Aug 2024	Sep 2024	Aug 2024	Sep 2024	Aug 2024	Sep 2024	Aug 2024
Assets								
Cash and Cash Equivalents	\$3,966,054	\$4,640,997	\$6,676,106	\$10,874,298	\$1,146,633	\$6,530,344	\$11,788,793	\$22,045,639
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Investments	-	-	-	-	-	-	-	-
Accounts Receivable, net	645,532	723,636	1,583,612	1,257,844	2,493,497	2,419,827	4,722,641	4,401,307
Due From Other Governments	-	-	279,040	118,135	2,065,091	1,062,253	2,344,131	1,180,387
Inventory	-	-	1,199,709	1,258,261	-	-	1,199,709	1,258,261
Other Current Assets	83,983	106,075	575,861	930,545	295,532	336,459	955,376	1,373,078
Net Investment in Capital Assets	15,338,901	15,408,789	29,200,459	29,366,905	5,497,746	4,142,229	50,037,106	48,917,922
Right Of Use Assets	3,996	4,074	20,707	27,426	4,036,749	4,136,841	4,061,452	4,168,341
Total Assets	<u>\$20,042,354</u>	<u>\$20,887,458</u>	<u>\$39,535,494</u>	<u>\$43,833,413</u>	<u>\$15,535,248</u>	<u>\$18,627,952</u>	<u>\$75,113,096</u>	<u>\$83,348,823</u>
Deferred Outflows of Resources								
Deferred Outflows Related to Pensions	<u>\$46,530</u>	<u>\$46,530</u>	<u>\$20,937</u>	<u>\$20,937</u>	<u>\$46,336</u>	<u>\$46,336</u>	<u>\$113,803</u>	<u>\$113,803</u>
Liabilities								
Accounts Payable	305,358	305,835	1,093,392	1,299,994	911,582	555,333	2,310,331	2,161,162
Medical Benefits Payable	-	-	-	-	-	-	-	-
Due to Other Governments	67,874	67,874	-	-	-	-	67,874	67,874
Deferred Revenue-	-	-	15,601	15,601	2,503	3,336	18,104	18,937
Accrued Interest	56	28	261	156	16,674	16,976	16,992	17,160
Other Current Liabilities	1,960,255	1,474,779	2,729,473	2,158,898	3,562,004	2,135,418	8,251,733	5,769,095
Lease Liability	3,154	3,154	14,098	14,098	3,794,791	3,870,251	3,812,043	3,887,503
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	1,060,172	1,053,679	1,436,419	1,443,973	1,267,895	1,236,371	3,764,487	3,734,023
Total Liabilities	<u>3,396,870</u>	<u>2,905,350</u>	<u>5,289,244</u>	<u>4,932,719</u>	<u>9,555,450</u>	<u>7,817,685</u>	<u>18,241,564</u>	<u>15,655,754</u>
Deferred Inflows of Resources								
Deferred Inflows	<u>\$168,546</u>	<u>\$168,546</u>	<u>\$47,713</u>	<u>\$47,713</u>	<u>\$30,757</u>	<u>\$30,757</u>	<u>\$247,016</u>	<u>\$247,016</u>
Net Position								
Net Investment in Capital Assets	15,338,901	15,408,789	29,200,459	29,366,905	5,497,746	4,142,229	50,037,106	48,917,922
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Unrestricted	1,180,679	2,447,416	5,019,015	9,507,013	497,631	6,683,618	6,697,326	18,638,047
Total Net Position	<u>16,523,468</u>	<u>17,860,092</u>	<u>34,219,474</u>	<u>38,873,918</u>	<u>5,995,377</u>	<u>10,825,847</u>	<u>56,738,319</u>	<u>67,559,856</u>
Total Net Position	<u>\$19,920,338</u>	<u>\$20,765,442</u>	<u>\$39,508,718</u>	<u>\$43,806,637</u>	<u>\$15,550,827</u>	<u>\$18,643,531</u>	<u>\$74,979,883</u>	<u>\$83,215,610</u>

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	\$ 8,337	\$ (8,337)	-	-	-	-
368,858	203,563	165,295	81.2%	264,206	104,652	39.6%
420,834	341,567	79,267	23.2%	341,422	79,412	23.3%
27,250	41,663	(14,413)	(34.6%)	39,487	(12,237)	(31.0%)
771,556	209,791	561,764	267.8%	336,532	435,023	129.3%
794,406	-	794,406	-	(467,960)	1,262,366	(269.8%)
259,312	35,382	223,930	632.9%	(92,187)	351,500	(381.3%)
\$ 2,642,216	\$ 840,304	\$ 1,801,913	214.4%	\$ 421,500	\$ 2,220,717	526.9%
5,966,616	5,530,141	(436,475)	(7.9%)	5,460,532	(506,085)	(9.3%)
1,157,451	1,398,179	240,729	17.2%	1,128,446	(29,005)	(2.6%)
842,391	1,118,917	276,526	24.7%	1,462,193	619,802	42.4%
17,898	27,286	9,388	34.4%	40,570	22,671	55.9%
227,300	174,649	(52,651)	(30.1%)	273,466	46,166	16.9%
700,947	1,174,993	474,045	40.3%	(2,262,108)	(2,963,055)	131.0%
(11,348)	837	12,185	1,455.8%	59,129	70,477	119.2%
708,186	866,269	158,083	18.2%	(4,617,516)	(5,325,702)	115.3%
323,439	168,463	(154,976)	(92.0%)	(776,306)	(1,099,746)	141.7%
11,966	10,984	(982)	(8.9%)	17,343	5,377	31.0%
1,116,258	992,588	(123,671)	(12.5%)	898,252	(218,006)	(24.3%)
-	-	-	-	-	-	-
121,776	88,827	(32,948)	(37.1%)	4,900,933	4,779,158	97.5%
120,483	127,179	6,696	5.3%	58,154	(62,329)	(107.2%)
1,491,554	682,332	(809,223)	(118.6%)	657,203	(834,351)	(127.0%)
\$ 12,794,917	\$ 12,361,644	\$ (433,273)	(3.5%)	\$ 7,300,291	\$ (5,494,626)	(75.3%)
\$ (10,152,701)	\$ (11,521,340)	\$ 1,368,640	(11.9%)	\$ (6,878,791)	\$ (3,273,910)	47.6%
(1,788,960)	(2,293,200)	(504,240)	22.0%	(1,371,121)	417,839	(30.5%)
11,005,957	10,068,444	(937,513)	(9.3%)	5,929,170	(5,076,787)	(85.6%)
\$ (8,363,741)	\$ (9,228,140)	\$ 864,400	(9.4%)	\$ (5,507,670)	\$ (2,856,071)	51.9%
-	-	-	-	-	-	-
\$ (22,204,098)	-	\$ (22,204,098)	-	\$ (24,167,801)	\$ (1,963,703)	8.1%

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Revenues:							
Ad Valorem Taxes	\$ 188,703,872	\$ 187,880,000	\$ 823,872	0.4%	\$ 178,725,110	\$ 9,978,762	5.6%
Net Patient Service Revenue	4,471,380	2,956,144	1,515,236	51.3%	2,909,258	1,562,122	53.7%
Intergovernmental Revenue	3,596,155	3,424,317	171,838	5.0%	3,431,119	165,036	4.8%
Grants	529,073	500,000	29,073	5.8%	39,487	489,586	1,239.9%
Interest Earnings	10,711,837	2,517,597	8,194,240	325.5%	6,108,103	4,603,735	75.4%
Unrealized Gain/(Loss) On Investments	5,503,374	-	5,503,374	-	1,779,300	3,724,074	209.3%
Other Revenue	2,745,991	2,491,389	254,602	10.2%	2,256,932	489,059	21.7%
Total Revenues	\$ 216,261,683	\$ 199,769,447	\$ 16,492,236	8.3%	\$ 195,249,309	\$ 21,012,373	10.8%
Expenditures:							
Salaries and Wages	47,076,826	47,433,109	356,282	0.8%	43,294,778	(3,782,049)	(8.7%)
Benefits	13,193,192	14,707,988	1,514,796	10.3%	12,457,601	(735,592)	(5.9%)
Purchased Services	9,678,980	13,427,025	3,748,045	27.9%	9,888,159	209,179	2.1%
Medical Supplies	149,849	327,509	177,660	54.2%	136,310	(13,538)	(9.9%)
Other Supplies	1,332,318	2,096,140	763,822	36.4%	1,714,623	382,305	22.3%
Medical Services	9,341,291	14,100,000	4,758,709	33.7%	5,292,187	(4,049,104)	(76.5%)
Drugs	65,448	10,000	(55,448)	(554.5%)	(1,466)	(66,914)	4,564.4%
Repairs and Maintenance	7,718,692	10,395,604	2,676,912	25.8%	3,842,445	(3,876,247)	(100.9%)
Lease and Rental	1,745,287	2,021,659	276,372	13.7%	1,175,320	(569,967)	(48.5%)
Utilities	127,422	131,720	4,298	3.3%	131,036	3,614	2.8%
Other Expense	13,787,588	14,508,590	721,002	5.0%	12,886,488	(901,100)	(7.0%)
Interest Expense	146,639	-	(146,639)	-	-	(146,639)	-
Principal And Interest	6,125,973	3,677,088	(2,448,885)	(66.6%)	4,900,933	(1,225,040)	(25.0%)
Insurance	1,323,890	1,526,055	202,165	13.2%	654,195	(669,695)	(102.4%)
Sponsored Programs.	9,238,359	8,187,947	(1,050,412)	(12.8%)	9,340,606	102,247	1.1%
Total Operational Expenditures	\$ 121,051,754	\$ 132,550,434	\$ 11,498,680	8.7%	\$ 105,713,214	\$ (15,338,540)	(14.5%)
Net Performance before Depreciation & Overhead Allocations	\$ 95,209,929	\$ 67,219,013	\$ 27,990,915	41.6%	\$ 89,536,095	\$ 5,673,834	6.3%
Total Overhead Allocations	(22,269,455)	(27,519,488)	(5,250,033)	19.1%	(19,700,514)	2,568,941	(13.0%)
Total Expenditures	98,782,299	105,030,946	6,248,647	5.9%	86,012,700	(12,769,599)	(14.8%)
Net Margin	\$ 117,479,384	\$ 94,738,501	\$ 22,740,883	24.0%	\$ 109,236,609	\$ 8,242,774	7.5%
Capital	-	-	-	-	-	-	-
Transfer In/(Out)	\$ (95,194,696)	\$ (113,200,000)	\$ 18,005,304	(15.9%)	\$ (78,827,994)	\$ 16,366,702	(20.8%)

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
27,250	41,663	(14,413)	(34.6%)	31,692	(4,442)	(14.0%)
-	2,625	(2,625)	-	-	-	-
\$ 27,250	\$ 44,288	\$ (17,038)	(38.5%)	\$ 31,692	\$ (4,442)	(14.0%)
22,231	18,010	(4,221)	(23.4%)	18,827	(3,403)	(18.1%)
4,408	4,153	(255)	(6.1%)	4,840	432	8.9%
23,240	70,587	47,347	67.1%	34,090	10,850	31.8%
49	94	45	47.9%	41	(8)	(19.5%)
27,252	458,326	431,074	94.1%	(2,855,169)	(2,882,421)	101.0%
968	14,175	13,207	93.2%	11,554	10,585	91.6%
78,148	565,344	487,197	86.2%	(2,785,817)	(2,863,965)	102.8%
\$ (50,898)	\$ (521,056)	\$ 470,159	(90.2%)	\$ 2,817,509	\$ (2,868,407)	(101.8%)
380	514	134	26.1%	698	318	45.6%
95	103	8	7.8%	161	66	41.0%
3,150	1,859	(1,291)	(69.4%)	1,663	(1,487)	(89.4%)
456	451	(5)	(1.1%)	-	(456)	-
517	647	130	20.1%	1,420	903	63.6%
957	1,184	227	19.2%	1,422	465	32.7%
143	143	-	-	261	118	45.2%
-	280	280	-	532	532	-
1,646	1,817	171	9.4%	2,375	729	30.7%
738	610	(128)	(21.0%)	365	(373)	(102.2%)
1,539	1,227	(312)	(25.4%)	1,789	250	14.0%
614	623	9	1.4%	964	350	36.3%
47	605	558	92.2%	-	(47)	-
2,110	1,428	(682)	(47.8%)	3,220	1,110	34.5%
551	645	94	14.6%	-	(551)	-
-	430	430	-	251	251	-
644	671	27	4.0%	-	(644)	-
121	149	28	18.8%	-	(121)	-
13,708	13,388	(320)	(2.4%)	15,121	1,413	9.3%
91,856	578,732	486,876	84.1%	(2,770,696)	(2,862,552)	103.3%
\$ (64,606)	\$ (534,444)	\$ 469,838	(87.9%)	\$ 2,802,388	\$ (2,866,994)	(102.3%)
\$366,007	-	\$366,007	-	\$26,728,644	\$26,362,637	98.6%

Grants

Other Revenue

Total Revenues

Direct Operating Expenditures:

Salaries and Wages

Benefits

Purchased Services

Other Supplies

Medical Services

Other Expense

Total Operating Expenditures

Net Performance before Depreciation & Overhead Allocations

Overhead Allocations:

OH Risk Management

OH Internal Audit

Home Office Facilities

OH Administration

OH Human Resources

Legal

Records

OH Compliance

IT Operations

IT Security

OH Finance

Corporate Communications

OH Information Technology

IT Service Center

OH Performance Excellence

Corporate Quality

OH Supply Chain

OH Mail Room

Total Overhead Allocations-

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
527,198	500,000	27,198	5.4%	31,692	495,507	1,563.5%
101,144	31,555	69,589	220.5%	106,460	(5,316)	(5.0%)
\$ 628,343	\$ 531,555	\$ 96,788	18.2%	\$ 138,152	\$ 490,191	354.8%
266,473	219,687	(46,787)	(21.3%)	369,528	103,055	27.9%
65,993	50,277	(15,716)	(31.3%)	83,390	17,397	20.9%
205,541	847,000	641,459	75.7%	64,810	(140,731)	(217.1%)
2,265	1,150	(1,115)	(97.0%)	477	(1,788)	(374.8%)
947,887	5,500,000	4,552,113	82.8%	(2,008,056)	(2,955,943)	147.2%
341,508	170,100	(171,408)	(100.8%)	16,074	(325,434)	(2,024.6%)
1,829,667	6,788,213	4,958,546	73.0%	(1,473,777)	(3,303,444)	224.1%
\$ (1,201,324)	\$ (6,256,658)	\$ 5,055,334	(80.8%)	\$ 1,611,929	\$ (2,813,253)	(174.5%)
4,113	6,157	2,044	33.2%	7,037	2,924	41.6%
1,045	1,192	147	12.3%	1,666	621	37.3%
22,181	22,286	105	0.5%	18,836	(3,345)	(17.8%)
5,248	5,434	186	3.4%	29,759	24,511	82.4%
6,604	7,753	1,149	14.8%	14,195	7,591	53.5%
10,390	14,241	3,851	27.0%	12,797	2,407	18.8%
1,391	1,694	303	17.9%	2,531	1,140	45.0%
3,338	3,338	-	-	5,111	1,773	34.7%
18,712	21,793	3,081	14.1%	27,589	8,877	32.2%
5,555	7,298	1,744	23.9%	12,095	6,540	54.1%
14,528	14,735	207	1.4%	20,276	5,748	28.3%
5,640	7,498	1,858	24.8%	8,366	2,726	32.6%
7,228	7,227	(1)	-	3,624	(3,604)	(99.4%)
15,598	17,169	1,572	9.2%	26,472	10,874	41.1%
6,250	7,751	1,501	19.4%	4,641	(1,609)	(34.7%)
5,161	5,160	(1)	-	5,453	292	5.4%
6,720	7,997	1,277	16.0%	4,221	(2,499)	(59.2%)
1,527	1,789	262	14.6%	-	(1,527)	-
141,231	160,514	19,282	12.0%	204,669	63,438	31.0%
1,970,899	6,948,727	4,977,829	71.6%	(1,269,108)	(3,240,006)	255.3%
\$ (1,342,556)	\$ (6,417,172)	\$ 5,074,617	(79.1%)	\$ 1,407,260	\$ (2,749,815)	(195.4%)
\$1,342,556	-	\$1,342,556	-	\$26,728,644	\$25,386,088	95.0%

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$802,951	\$948,076	\$(145,125)	(15.3%)	\$853,128	\$(50,177)	(5.9%)	Gross Patient Revenue	\$12,244,091	\$14,720,086	\$(2,475,995)	(16.8%)	\$14,347,048	\$(2,102,957)	(14.7%)
352,486	543,182	(190,696)	(35.1%)	429,883	(77,397)	(18.0%)	Contractual Allowance	6,999,896	8,433,474	(1,433,578)	(17.0%)	9,376,263	(2,376,367)	(25.3%)
-	21,123	(21,123)	-	-	-	-	Charity Care	153,065	327,963	(174,898)	(53.3%)	155,916	(2,851)	(1.8%)
139,875	246,500	(106,625)	(43.3%)	246,377	(106,503)	(43.2%)	Bad Debt	1,543,053	3,827,224	(2,284,171)	(59.7%)	2,634,733	(1,091,680)	(41.4%)
492,361	810,805	(318,445)	(39.3%)	676,261	(183,900)	(27.2%)	Total Contractuals and Bad Debt	8,696,014	12,588,661	(3,892,647)	(30.9%)	12,166,912	(3,470,898)	(28.5%)
310,590	137,271	173,320	126.3%	176,867	133,723	75.6%	Net Patient Service Revenue	3,548,076	2,131,425	1,416,651	66.5%	2,180,136	1,367,941	62.7%
38.68%	14.48%			20.73%			Collection %	28.98%	14.48%			15.20%		
\$ 310,590	\$ 137,271	\$ 173,320	126.3%	\$ 176,867	\$ 133,723	75.6%	Total Revenues	\$ 3,548,076	\$ 2,131,425	\$ 1,416,651	66.5%	\$ 2,180,136	\$ 1,367,941	62.7%
							Direct Operating Expenditures:							
278,252	289,423	11,171	3.9%	290,966	12,714	4.4%	Salaries and Wages	3,192,179	3,530,863	338,684	9.6%	2,810,512	(381,668)	(13.6%)
55,968	66,959	10,991	16.4%	59,733	3,765	6.3%	Benefits	724,679	812,176	87,496	10.8%	659,267	(65,413)	(9.9%)
274,601	262,137	(12,464)	(4.8%)	473,418	198,817	42.0%	Purchased Services	3,430,894	3,145,600	(285,294)	(9.1%)	3,219,230	(211,665)	(6.6%)
1,617	10,373	8,756	84.4%	735	(882)	(120.0%)	Medical Supplies	40,079	124,509	84,430	67.8%	18,478	(21,600)	(116.9%)
45,413	81,338	35,925	44.2%	217,019	171,605	79.1%	Other Supplies	588,670	976,100	387,430	39.7%	724,390	135,720	18.7%
53,561	91,981	38,420	41.8%	26,640	(26,921)	(101.1%)	Repairs and Maintenance	505,799	1,104,074	598,275	54.2%	475,471	(30,328)	(6.4%)
5,817	750	(5,067)	(675.6%)	(63,990)	(69,807)	109.1%	Lease and Rental	11,635	9,001	(2,634)	(29.3%)	-	(11,635)	-
5,883	5,728	(155)	(2.7%)	10,757	4,875	45.3%	Utilities	65,190	68,670	3,480	5.1%	68,724	3,534	5.1%
46,119	31,284	(14,835)	(47.4%)	63,558	17,439	27.4%	Other Expense	537,823	375,264	(162,559)	(43.3%)	503,873	(33,950)	(6.7%)
-	-	-	-	-	-	-	Interest Expense	1,236	-	(1,236)	-	-	(1,236)	-
5,817	5,817	-	-	69,807	63,990	91.7%	Principal And Interest	68,571	69,807	1,236	1.8%	69,807	1,236	1.8%
62,676	76,242	13,565	17.8%	16,129	(46,547)	(288.6%)	Insurance	747,042	914,848	167,806	18.3%	196,424	(550,618)	(280.3%)
835,725	922,032	86,307	9.4%	1,164,772	329,047	28.2%	Total Operating Expenditures	9,913,798	11,130,912	1,217,114	10.9%	8,746,175	(1,167,622)	(13.4%)
							Net Performance before Depreciation & Overhead Allocations	\$ (6,365,721)	\$ (8,999,487)	\$ 2,633,765	(29.3%)	\$ (6,566,040)	\$ 200,318	(3.1%)
							Overhead Allocations:							
3,176	4,293	1,117	26.0%	3,129	(47)	(1.5%)	OH Risk Management	34,356	51,432	17,076	33.2%	31,537	(2,819)	(8.9%)
6,941	7,698	757	9.8%	5,891	(1,050)	(17.8%)	OH Revenue Cycle	75,364	92,331	16,967	18.4%	63,293	(12,071)	(19.1%)
795	824	29	3.5%	720	(75)	(10.4%)	OH Internal Audit	8,720	9,953	1,234	12.4%	7,472	(1,248)	(16.7%)
3,805	3,782	(23)	(0.6%)	-	(3,805)	-	OH Administration	43,825	45,387	1,562	3.4%	133,377	89,552	67.1%
5,691	7,110	1,419	20.0%	5,681	(10)	(0.2%)	OH Human Resources	72,645	85,288	12,643	14.8%	56,786	(15,859)	(27.9%)
7,990	9,909	1,919	19.4%	6,373	(1,617)	(25.4%)	Legal	86,788	118,958	32,170	27.0%	57,348	(29,440)	(51.3%)
1,193	1,181	(12)	(1.0%)	1,172	(21)	(1.8%)	Records	11,615	14,147	2,532	17.9%	11,343	(272)	(2.4%)
-	2,324	2,324	-	2,382	2,382	-	OH Compliance	27,885	27,885	-	-	22,910	(4,975)	(21.7%)
13,753	15,174	1,421	9.4%	10,643	(3,110)	(29.2%)	IT Operations	156,308	182,038	25,730	14.1%	123,649	(32,659)	(26.4%)
6,168	5,082	(1,086)	(21.4%)	1,635	(4,533)	(277.2%)	IT Security	46,407	60,964	14,558	23.9%	54,211	7,804	14.4%
12,859	10,253	(2,606)	(25.4%)	8,020	(4,839)	(60.3%)	OH Finance	121,360	123,079	1,719	1.4%	90,872	(30,488)	(33.6%)
5,125	5,224	99	1.9%	4,322	(803)	(18.6%)	Corporate Communications	47,104	62,634	15,529	24.8%	37,495	(9,609)	(25.6%)
389	5,004	4,615	92.2%	-	(389)	-	OH Information Technology	60,368	60,367	(1)	-	16,237	(44,131)	(271.8%)
17,625	11,951	(5,674)	(47.5%)	14,432	(3,193)	(22.1%)	IT Service Center	130,295	143,414	13,119	9.1%	118,641	(11,654)	(9.8%)
4,605	5,393	788	14.6%	-	(4,605)	-	OH Performance Excellence	52,214	64,747	12,534	19.4%	20,798	(31,416)	(151.1%)
-	3,590	3,590	-	1,124	1,124	-	Corporate Quality	43,102	43,102	-	-	24,438	(18,664)	(76.4%)
5,380	5,579	199	3.6%	-	(5,380)	-	OH Supply Chain	56,136	66,800	10,664	16.0%	18,921	(37,215)	(196.7%)
2,976	3,199	223	7.0%	-	(2,976)	-	HIM Department	38,693	38,426	(267)	(0.7%)	32,426	(6,267)	(19.3%)
1,888	5,433	3,545	65.2%	4,137	2,249	54.4%	OH Coding	65,155	65,155	(1)	-	60,430	(4,725)	(7.8%)
530	625	95	15.2%	927	397	42.8%	OH Reimbursement	7,320	7,488	167	2.2%	7,465	145	1.9%
3,711	2,782	(929)	(33.4%)	-	(3,711)	-	District Operations Admin	31,282	33,385	2,103	6.3%	-	(31,282)	-
1,012	1,246	234	18.8%	-	(1,012)	-	OH Mail Room	12,760	14,947	2,187	14.6%	-	(12,760)	-

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
105,612	117,655	12,043	10.2%	70,588	(35,024)	(49.6%)	1,229,700	1,411,925	182,225	12.9%	989,649	(240,051)	(24.3%)
941,337	1,039,687	98,350	9.5%	1,235,360	294,023	23.8%	11,143,498	12,542,837	1,399,339	11.2%	9,735,824	(1,407,673)	(14.5%)
\$ (630,747)	\$ (902,416)	\$ 271,669	(30.1%)	\$ (1,058,492)	\$ 427,746	(40.4%)	\$ (7,595,421)	\$ (10,411,412)	\$ 2,815,991	(27.0%)	\$ (7,555,689)	\$ (39,733)	0.5%
\$1,405,211	-	\$1,405,211	-	\$26,981,574	\$25,576,363	94.8%	\$7,595,421	-	\$7,595,421	-	\$26,981,574	\$19,386,153	71.8%
Total Overhead Allocations-							Total Expenditures						
Net Margin							General Fund Support/Transfer In						

Unaudited

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
69,315	66,276	(3,039)	(4.6%)	87,721	18,406	21.0%
21,977	24,442	2,465	10.1%	25,863	3,886	15.0%
265,200	295,513	30,313	10.3%	281,275	16,075	5.7%
-	188	188	-	5,690	5,690	-
673,695	716,667	42,971	6.0%	593,061	(80,634)	(13.6%)
4,435	4,000	(435)	(10.9%)	(2,767)	(7,202)	260.4%
-	-	-	-	10,699	10,699	-
1,491,554	682,332	(809,223)	(118.6%)	657,203	(834,351)	(127.0%)
2,526,177	1,789,418	(736,759)	(41.2%)	1,658,747	(867,430)	(52.3%)
\$ (2,526,177)	\$ (1,789,418)	\$ (736,759)	41.2%	\$ (1,658,747)	\$ (867,430)	52.3%
1,387	1,873	486	25.9%	1,887	500	26.5%
347	366	19	5.2%	434	87	20.0%
3,150	1,859	(1,291)	(69.4%)	-	(3,150)	-
1,662	1,653	(9)	(0.5%)	-	(1,662)	-
3,363	4,197	834	19.9%	5,681	2,318	40.8%
3,490	4,330	840	19.4%	3,844	354	9.2%
521	514	(7)	(1.4%)	707	186	26.3%
-	1,015	1,015	-	1,437	1,437	-
6,007	6,628	621	9.4%	6,420	413	6.4%
2,694	2,220	(474)	(21.4%)	986	(1,708)	(173.2%)
5,617	4,481	(1,136)	(25.4%)	4,838	(779)	(16.1%)
2,239	2,278	39	1.7%	2,607	368	14.1%
170	2,201	2,031	92.3%	-	(170)	-
7,699	5,223	(2,476)	(47.4%)	8,706	1,007	11.6%
2,012	2,354	342	14.5%	-	(2,012)	-
-	1,568	1,568	-	678	678	-
2,350	2,437	87	3.6%	-	(2,350)	-
442	544	102	18.8%	-	(442)	-
43,150	45,742	2,592	5.7%	38,225	(4,925)	(12.9%)
2,569,327	1,835,159	(734,168)	(40.0%)	1,696,972	(872,355)	(51.4%)
\$ (2,569,327)	\$ (1,835,159)	\$ (734,168)	40.0%	\$ (1,696,972)	\$ (872,355)	51.4%
\$5,480,388	-	\$5,480,388	-	\$63,669,711	\$58,189,323	91.4%

Total Revenues

Direct Operating Expenditures:

Salaries and Wages

Benefits

Purchased Services

Other Supplies

Medical Services

Other Expense

Principal And Interest

Sponsored Programs.

Total Operating Expenditures

Net Performance before Depreciation & Overhead Allocations

Overhead Allocations:

OH Risk Management

OH Internal Audit

Home Office Facilities

OH Administration

OH Human Resources

Legal

Records

OH Compliance

IT Operations

IT Security

OH Finance

Corporate Communications

OH Information Technology

IT Service Center

OH Performance Excellence

Corporate Quality

OH Supply Chain

OH Mail Room

Total Overhead Allocations-

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
732,995	808,525	75,530	9.3%	1,083,332	350,337	32.3%
265,399	295,112	29,713	10.1%	355,167	89,768	25.3%
3,237,660	3,546,200	308,540	8.7%	3,227,882	(9,778)	(0.3%)
118	2,300	2,182	94.9%	15,814	15,697	99.3%
8,393,404	8,600,000	206,596	2.4%	7,300,242	(1,093,162)	(15.0%)
11,540	48,000	36,460	76.0%	23,771	12,231	51.5%
2,675	-	(2,675)	-	10,699	8,024	75.0%
9,238,359	8,187,947	(1,050,412)	(12.8%)	9,340,606	102,247	1.1%
21,882,150	21,488,084	(394,065)	(1.8%)	21,357,514	(524,636)	(2.5%)
\$ (21,882,150)	\$ (21,488,084)	\$ (394,065)	1.8%	\$ (21,357,514)	\$ (524,636)	2.5%
15,006	22,465	7,459	33.2%	19,024	4,018	21.1%
3,808	4,348	539	12.4%	4,507	699	15.5%
22,181	22,286	105	0.5%	-	(22,181)	-
19,143	19,825	682	3.4%	80,452	61,309	76.2%
42,928	50,397	7,469	14.8%	56,786	13,858	24.4%
37,909	51,960	14,052	27.0%	34,594	(3,315)	(9.6%)
5,073	6,179	1,106	17.9%	6,843	1,770	25.9%
12,179	12,180	1	-	13,820	1,641	11.9%
68,275	79,514	11,239	14.1%	74,585	6,310	8.5%
20,271	26,629	6,358	23.9%	32,701	12,430	38.0%
53,010	53,761	750	1.4%	54,813	1,803	3.3%
20,574	27,358	6,784	24.8%	22,617	2,043	9.0%
26,368	26,368	-	-	9,795	(16,573)	(169.2%)
56,912	62,643	5,731	9.1%	71,567	14,655	20.5%
22,807	28,281	5,474	19.4%	12,545	(10,262)	(81.8%)
18,826	18,827	1	-	14,740	(4,086)	(27.7%)
24,520	29,178	4,658	16.0%	11,413	(13,107)	(114.8%)
5,573	6,529	956	14.6%	-	(5,573)	-
475,363	548,729	73,365	13.4%	520,802	45,439	8.7%
22,357,513	22,036,813	(320,700)	(1.5%)	21,878,316	(479,197)	(2.2%)
\$ (22,357,513)	\$ (22,036,813)	\$ (320,700)	1.5%	\$ (21,878,316)	\$ (479,197)	2.2%
\$23,651,332	-	\$23,651,332	-	\$63,669,711	\$40,018,379	62.9%

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	900	(900)	-
-	-	-	-	\$ 900	\$ (900)	-
175,790	173,913	(1,877)	(1.1%)	215,201	39,411	18.3%
49,446	56,255	6,808	12.1%	64,400	14,954	23.2%
1,414	5,025	3,611	71.9%	1,988	574	28.9%
(1,146)	-	1,146	-	7,291	8,437	115.7%
15,067	8,982	(6,085)	(67.7%)	7,687	(7,381)	(96.0%)
(11,779)	-	11,779	-	58,891	70,670	120.0%
7,100	1,676	(5,424)	(323.6%)	1,599	(5,500)	(344.0%)
28,657	14,215	(14,442)	(101.6%)	(11,655)	(40,313)	345.9%
600	-	(600)	-	119	(482)	(405.0%)
6,501	7,104	603	8.5%	1,777	(4,724)	(265.8%)
-	-	-	-	-	-	-
3,029	-	(3,029)	-	31,697	28,667	90.4%
4,792	3,433	(1,360)	(39.6%)	2,517	(2,275)	(90.4%)
279,472	270,603	(8,870)	(3.3%)	381,510	102,038	26.7%
\$ (279,472)	\$ (270,603)	\$ (8,870)	3.3%	\$ (380,610)	\$ 101,138	(26.6%)
972	1,317	345	26.2%	1,257	285	22.7%
243	253	10	4.0%	289	46	15.9%
15,340	9,049	(6,291)	(69.5%)	-	(15,340)	-
1,165	1,158	(7)	(0.6%)	-	(1,165)	-
5,174	6,462	1,288	19.9%	8,379	3,205	38.3%
2,446	3,039	593	19.5%	2,560	114	4.5%
365	358	(7)	(2.0%)	471	106	22.5%
-	714	714	-	957	957	-
4,210	4,640	430	9.3%	4,275	65	1.5%
1,888	1,557	(331)	(21.3%)	657	(1,231)	(187.4%)
3,936	3,138	(798)	(25.4%)	3,221	(715)	(22.2%)
1,569	1,599	30	1.9%	1,736	167	9.6%
119	1,545	1,426	92.3%	-	(119)	-
5,396	3,661	(1,735)	(47.4%)	5,797	401	6.9%
1,410	1,651	241	14.6%	-	(1,410)	-
-	1,098	1,098	-	451	451	-
17,461	18,465	1,004	5.4%	13,254	(4,207)	(31.7%)
1,647	1,695	48	2.8%	-	(1,647)	-
1,136	852	(284)	(33.3%)	-	(1,136)	-
310	381	71	18.6%	-	(310)	-
64,787	62,634	(2,153)	(3.4%)	43,304	(21,483)	(49.6%)
344,259	333,236	(11,023)	(3.3%)	424,814	80,555	19.0%
\$ (344,259)	\$ (333,236)	\$ (11,023)	3.3%	\$ (423,914)	\$ 79,655	(18.8%)
\$944,524	-	\$944,524	-	\$17,091,590	\$16,147,066	94.5%

Grants
Total Revenues

Direct Operating Expenditures:

Salaries and Wages
Benefits
Purchased Services
Medical Supplies
Other Supplies
Drugs
Repairs and Maintenance
Lease and Rental
Utilities
Other Expense
Interest Expense
Principal And Interest
Insurance

Total Operating Expenditures

Net Performance before Depreciation & Overhead Allocations

Overhead Allocations:

OH Risk Management
OH Internal Audit
Home Office Facilities
OH Administration
OH Human Resources
Legal
Records
OH Compliance
IT Operations
IT Security
OH Finance
Corporate Communications
OH Information Technology
IT Service Center
OH Performance Excellence
Corporate Quality
OH Security Services
OH Supply Chain
District Operations Admin
OH Mail Room

Total Overhead Allocations-

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
1,350	-	1,350	-	900	450	50.0%
\$ 1,350	-	\$ 1,350	-	\$ 900	\$ 450	50.0%
2,113,955	2,121,641	7,686	0.4%	2,543,815	429,860	16.9%
626,485	680,881	54,396	8.0%	815,749	189,264	23.2%
21,543	60,410	38,867	64.3%	20,137	(1,407)	(7.0%)
6,235	-	(6,235)	-	30,953	24,718	79.9%
53,463	107,850	54,387	50.4%	72,305	18,842	26.1%
51,789	-	(51,789)	-	(4,167)	(55,956)	1,342.8%
25,104	20,200	(4,904)	(24.3%)	16,417	(8,686)	(52.9%)
100,898	170,583	69,686	40.9%	83,745	(17,153)	(20.5%)
3,427	-	(3,427)	-	119	(3,308)	(2,779.8%)
45,079	85,281	40,202	47.1%	50,780	5,701	11.2%
7,578	-	(7,578)	-	-	(7,578)	-
51,434	6,033	(45,401)	(752.5%)	31,697	(19,737)	(62.3%)
41,582	41,191	(391)	(0.9%)	31,476	(10,106)	(32.1%)
3,148,570	3,294,070	145,500	4.4%	3,693,026	544,456	14.7%
\$ (3,147,220)	\$ (3,294,070)	\$ 146,850	(4.5%)	\$ (3,692,126)	\$ 544,906	(14.8%)
10,517	15,745	5,228	33.2%	12,668	2,151	17.0%
2,669	3,047	378	12.4%	3,000	331	11.0%
108,030	108,543	513	0.5%	-	(108,030)	-
13,416	13,894	478	3.4%	53,574	40,158	75.0%
66,041	77,534	11,494	14.8%	83,758	17,717	21.2%
26,568	36,416	9,848	27.0%	23,035	(3,533)	(15.3%)
3,555	4,331	776	17.9%	4,557	1,002	22.0%
8,535	8,536	1	-	9,203	668	7.3%
47,850	55,727	7,877	14.1%	49,666	1,816	3.7%
14,207	18,663	4,455	23.9%	21,775	7,568	34.8%
37,152	37,678	526	1.4%	36,499	(653)	(1.8%)
14,421	19,174	4,753	24.8%	15,062	641	4.3%
18,481	18,480	(1)	-	6,522	(11,959)	(183.4%)
39,887	43,903	4,015	9.1%	47,653	7,766	16.3%
15,984	19,821	3,837	19.4%	8,353	(7,631)	(91.4%)
13,195	13,195	(1)	-	9,816	(3,379)	(34.4%)
170,087	221,530	51,443	23.2%	176,953	6,866	3.9%
17,184	20,449	3,265	16.0%	7,599	(9,585)	(126.1%)
9,577	10,220	643	6.3%	-	(9,577)	-
3,907	4,576	669	14.6%	-	(3,907)	-
641,265	751,461	110,197	14.7%	569,693	(71,572)	(12.6%)
3,789,835	4,045,532	255,697	6.3%	4,262,719	472,884	11.1%
\$ (3,788,485)	\$ (4,045,532)	\$ 257,047	(6.4%)	\$ (4,261,819)	\$ 473,334	(11.1%)
\$3,788,485	-	\$3,788,485	-	\$17,091,590	\$13,303,105	77.8%

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$336,243	\$251,017	\$85,226	34.0%	\$307,664	\$28,579	9.3%
273,077	85,068	188,009	221.0%	232,470	40,608	17.5%
998	49,829	(48,831)	(98.0%)	3,385	(2,388)	(70.5%)
3,899	49,828	(45,928)	(92.2%)	(15,531)	19,430	(125.1%)
277,975	184,725	93,250	50.5%	220,325	57,650	26.2%
58,268	66,292	(8,024)	(12.1%)	87,339	(29,071)	(33.3%)
17.33%	26.41%			28.39%		
\$ 58,268	\$ 66,292	\$ (8,024)	(12.1%)	\$ 87,339	\$ (29,071)	(33.3%)
137,879	115,599	(22,280)	(19.3%)	111,944	(25,935)	(23.2%)
28,522	32,362	3,840	11.9%	27,946	(575)	(2.1%)
2,400	4,000	1,600	40.0%	4,800	2,400	50.0%
3,662	4,163	501	12.0%	4,127	465	11.3%
6,086	4,663	(1,423)	(30.5%)	11,990	5,904	49.2%
-	-	-	-	-	-	-
431	837	406	48.5%	239	(192)	(80.3%)
32,503	2,000	(30,503)	(1,525.2%)	792	(31,711)	(4,003.9%)
1,108	1,663	555	33.4%	1,409	302	21.4%
(878)	3,285	4,163	126.7%	8,349	9,227	110.5%
2,215	1,989	(226)	(11.4%)	1,505	(710)	(47.2%)
213,928	170,561	(43,366)	(25.4%)	173,102	(40,826)	(23.6%)
\$ (155,660)	\$ (104,269)	\$ (51,391)	49.3%	\$ (85,763)	\$ (69,897)	81.5%
612	832	220	26.4%	533	(79)	(14.8%)
10,096	11,189	1,093	9.8%	8,883	(1,213)	(13.7%)
153	163	10	6.1%	123	(30)	(24.4%)
733	728	(5)	(0.7%)	-	(733)	-
6,286	7,854	1,568	20.0%	5,823	(463)	(8.0%)
1,539	1,906	367	19.3%	1,086	(453)	(41.7%)
230	227	(3)	(1.3%)	200	(30)	(15.0%)
-	446	446	-	406	406	-
2,648	2,923	275	9.4%	1,814	(834)	(46.0%)
1,188	979	(209)	(21.3%)	279	(909)	(325.8%)
2,476	1,977	(499)	(25.2%)	1,367	(1,109)	(81.1%)
987	1,012	25	2.5%	737	(250)	(33.9%)
75	975	900	92.3%	-	(75)	-
3,394	2,305	(1,089)	(47.2%)	2,460	(934)	(38.0%)
887	1,040	153	14.7%	-	(887)	-
-	694	694	-	191	191	-
1,036	1,076	40	3.7%	-	(1,036)	-
573	618	45	7.3%	-	(573)	-
364	1,048	684	65.3%	654	290	44.3%
102	118	16	13.6%	146	44	30.1%
715	536	(179)	(33.4%)	-	(715)	-
195	240	45	18.8%	-	(195)	-
34,289	38,888	4,599	11.8%	24,702	(9,587)	(38.8%)

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Gross Patient Revenue	\$4,331,163	\$3,122,899	\$1,208,264	38.7%	\$3,804,990	\$526,173	13.8%
Contractual Allowance	3,060,588	1,058,334	2,002,254	189.2%	2,872,075	188,513	6.6%
Charity Care	10,651	619,923	(609,272)	(98.3%)	19,139	(8,488)	(44.3%)
Bad Debt	336,620	619,923	(283,303)	(45.7%)	184,654	151,966	82.3%
Total Contractuals and Bad Debt	3,407,859	2,298,180	1,109,679	48.3%	3,075,868	331,991	10.8%
Net Patient Service Revenue	923,304	824,719	98,585	12.0%	729,122	194,181	26.6%
Collection %	21.32%	26.41%			19.16%		
Total Revenues	\$ 923,304	\$ 824,719	\$ 98,585	12.0%	\$ 729,122	\$ 194,181	26.6%
Direct Operating Expenditures:							
Salaries and Wages	1,559,804	1,410,256	(149,548)	(10.6%)	1,190,667	(369,137)	(31.0%)
Benefits	392,026	390,512	(1,514)	(0.4%)	289,547	(102,479)	(35.4%)
Purchased Services	31,900	48,000	16,100	33.5%	34,000	2,100	6.2%
Medical Supplies	20,412	50,000	29,588	59.2%	22,109	1,697	7.7%
Other Supplies	68,075	56,000	(12,075)	(21.6%)	72,448	4,373	6.0%
Medical Services	-	-	-	-	1	1	-
Drugs	13,811	10,000	(3,811)	(38.1%)	2,701	(11,110)	(411.3%)
Repairs and Maintenance	86,000	24,000	(62,000)	(258.3%)	19,557	(66,443)	(339.7%)
Lease and Rental	15,891	20,000	4,109	20.5%	13,409	(2,482)	(18.5%)
Other Expense	30,917	39,443	8,526	21.6%	48,020	17,103	35.6%
Insurance	21,606	23,870	2,264	9.5%	17,081	(4,525)	(26.5%)
Total Operating Expenditures	2,240,443	2,072,081	(168,362)	(8.1%)	1,709,540	(530,903)	(31.1%)
Net Performance before Depreciation & Overhead Allocations	\$ (1,317,139)	\$ (1,247,362)	\$ (69,778)	5.6%	\$ (980,417)	\$ (336,722)	34.3%
Overhead Allocations:							
OH Risk Management	6,617	9,904	3,287	33.2%	5,375	(1,242)	(23.1%)
OH Revenue Cycle	109,621	134,299	24,679	18.4%	95,440	(14,181)	(14.9%)
OH Internal Audit	1,679	1,917	238	12.4%	1,273	(406)	(31.9%)
OH Administration	8,439	8,740	301	3.4%	22,731	14,292	62.9%
OH Human Resources	80,237	94,204	13,967	14.8%	58,204	(22,033)	(37.9%)
Legal	16,713	22,907	6,194	27.0%	9,773	(6,940)	(71.0%)
Records	2,236	2,724	488	17.9%	1,933	(303)	(15.7%)
OH Compliance	5,370	5,370	(1)	-	3,906	(1,464)	(37.5%)
IT Operations	30,098	35,054	4,956	14.1%	21,072	(9,026)	(42.8%)
IT Security	8,936	11,740	2,803	23.9%	9,240	304	3.3%
OH Finance	23,370	23,701	331	1.4%	15,489	(7,881)	(50.9%)
Corporate Communications	9,071	12,061	2,990	24.8%	6,391	(2,680)	(41.9%)
OH Information Technology	11,625	11,625	(1)	-	2,767	(8,858)	(320.1%)
IT Service Center	25,090	27,616	2,526	9.1%	20,218	(4,872)	(24.1%)
OH Performance Excellence	10,055	12,468	2,413	19.4%	3,545	(6,510)	(183.6%)
Corporate Quality	8,300	8,300	-	-	4,164	(4,136)	(99.3%)
OH Supply Chain	10,810	12,863	2,053	16.0%	3,226	(7,584)	(235.1%)
HIM Department	7,452	7,400	(53)	(0.7%)	5,123	(2,329)	(45.5%)
OH Coding	12,547	12,546	(1)	-	9,548	(2,999)	(31.4%)
OH Reimbursement	1,409	1,442	33	2.3%	1,179	(230)	(19.5%)
District Operations Admin	6,025	6,429	404	6.3%	-	(6,025)	-
OH Mail Room	2,457	2,878	421	14.6%	-	(2,457)	-
Total Overhead Allocations-	398,159	466,186	68,027	14.6%	300,597	(97,562)	(32.5%)

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
248,217	209,449	(38,767)	(18.5%)	197,804	(50,413)	(25.5%)
\$ (189,949)	\$ (143,157)	\$ (46,792)	32.7%	\$ (110,465)	\$ (79,484)	72.0%
\$492,274	-	\$492,274	-	\$2,762,476	\$2,270,202	82.2%

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
2,638,603	2,538,267	(100,335)	(4.0%)	2,010,137	(628,466)	(31.3%)
\$ (1,715,299)	\$ (1,713,548)	\$ (1,751)	0.1%	\$ (1,281,014)	\$ (434,285)	33.9%
\$1,715,299	-	\$1,715,299	-	\$2,762,476	\$1,047,177	37.9%

Unaudited

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
							Total Revenues							
\$ 420,834	\$ 341,567	\$ 79,267	23.2%	\$ 341,422	\$ 79,412	23.3%		\$ 3,596,155	\$ 3,424,317	\$ 171,838	5.0%	\$ 3,431,119	\$ 165,036	4.8%
							Direct Operating Expenditures:							
1,333,820	1,245,271	(88,548)	(7.1%)	1,426,364	92,545	6.5%	Salaries and Wages	13,275,133	12,557,355	(717,778)	(5.7%)	13,346,631	71,498	0.5%
365,814	437,253	71,439	16.3%	388,294	22,479	5.8%	Benefits	4,310,896	4,409,274	98,378	2.2%	4,410,365	99,469	2.3%
13,766	12,500	(1,266)	(10.1%)	28,287	14,521	51.3%	Medical Supplies	82,974	150,000	67,026	44.7%	51,750	(31,224)	(60.3%)
-	1,241	1,241	-	259	259	-	Other Supplies	5,744	14,870	9,126	61.4%	17,991	12,246	68.1%
-	2,500	2,500	-	-	-	-	Repairs and Maintenance	-	30,000	30,000	-	4,687	4,687	-
3,858	7,114	3,256	45.8%	4,564	706	15.5%	Other Expense	47,667	85,500	37,833	44.2%	23,127	(24,540)	(106.1%)
1,717,257	1,705,879	(11,378)	(0.7%)	1,847,767	130,510	7.1%	Total Operating Expenditures	17,722,414	17,246,999	(475,415)	(2.8%)	17,854,550	132,137	0.7%
							Net Performance before Depreciation & Overhead Allocations	\$ (14,126,259)	\$ (13,822,682)	\$ (303,577)	2.2%	\$ (14,423,431)	\$ 297,173	(2.1%)
							Overhead Allocations:							
5,091	6,866	1,775	25.9%	5,529	438	7.9%	OH Risk Management	55,064	82,436	27,372	33.2%	55,729	665	1.2%
1,274	1,334	60	4.5%	1,273	(1)	(0.1%)	OH Internal Audit	13,979	15,953	1,974	12.4%	13,200	(779)	(5.9%)
17,907	10,564	(7,343)	(69.5%)	9,457	(8,450)	(89.4%)	Home Office Facilities	126,104	126,702	598	0.5%	107,079	(19,025)	(17.8%)
6,098	6,064	(34)	(0.6%)	-	(6,098)	-	OH Administration	70,241	72,746	2,505	3.4%	235,684	165,443	70.2%
46,049	57,518	11,469	19.9%	58,513	12,464	21.3%	OH Human Resources	587,829	690,172	102,343	14.8%	584,865	(2,964)	(0.5%)
12,807	15,888	3,081	19.4%	11,262	(1,545)	(13.7%)	Legal	139,105	190,667	51,562	27.0%	101,339	(37,766)	(37.3%)
1,912	1,885	(27)	(1.4%)	2,071	159	7.7%	Records	18,614	22,675	4,062	17.9%	20,046	1,432	7.1%
-	3,720	3,720	-	4,210	4,210	-	OH Compliance	44,694	44,695	1	-	40,482	(4,212)	(10.4%)
22,044	24,319	2,275	9.4%	18,807	(3,237)	(17.2%)	IT Operations	250,531	291,773	41,242	14.1%	218,497	(32,034)	(14.7%)
9,887	8,141	(1,746)	(21.4%)	2,889	(6,998)	(242.2%)	IT Security	74,381	97,714	23,333	23.9%	95,794	21,413	22.4%
20,610	16,443	(4,167)	(25.3%)	14,172	(6,438)	(45.4%)	OH Finance	194,518	197,272	2,755	1.4%	160,575	(33,943)	(21.1%)
8,214	8,364	150	1.8%	7,638	(576)	(7.5%)	Corporate Communications	75,498	100,390	24,892	24.8%	66,256	(9,242)	(13.9%)
623	8,064	7,441	92.3%	-	(623)	-	OH Information Technology	96,755	96,757	2	-	28,693	(68,062)	(237.2%)
28,250	19,160	(9,090)	(47.4%)	25,503	(2,747)	(10.8%)	IT Service Center	208,839	229,865	21,026	9.1%	209,649	810	0.4%
7,381	8,650	1,269	14.7%	-	(7,381)	-	OH Performance Excellence	83,688	103,778	20,090	19.4%	36,750	(46,938)	(127.7%)
-	5,757	5,757	-	1,986	1,986	-	Corporate Quality	69,084	69,084	-	-	43,184	(25,900)	(60.0%)
8,623	8,925	302	3.4%	-	(8,623)	-	OH Supply Chain	89,976	107,067	17,091	16.0%	33,432	(56,544)	(169.1%)
585	9,428	8,843	93.8%	-	(585)	-	District Nursing Admin	113,082	113,081	-	-	-	(113,082)	-
1,622	1,996	374	18.7%	-	(1,622)	-	OH Mail Room	20,452	23,957	3,505	14.6%	-	(20,452)	-
198,977	223,088	24,111	10.8%	163,310	(35,667)	(21.8%)	Total Overhead Allocations-	2,332,434	2,676,785	344,351	12.9%	2,051,254	(281,180)	(13.7%)
1,916,234	1,928,967	12,733	0.7%	2,011,077	94,843	4.7%	Total Expenditures	20,054,848	19,923,784	(131,064)	(0.7%)	19,905,804	(149,043)	(0.7%)
\$ (1,495,400)	\$ (1,587,400)	\$ 92,000	(5.8%)	\$ (1,669,656)	\$ 174,256	(10.4%)	Net Margin	\$ (16,458,693)	\$ (16,499,467)	\$ 40,774	(0.2%)	\$ (16,474,685)	\$ 15,993	(0.1%)
							General Fund Support/Transfer In	\$16,458,693	-	\$16,458,693	-	\$67,930,589	\$51,471,897	75.8%
\$3,325,457	-	\$3,325,457	-	\$67,930,589	\$64,605,133	95.1%								

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	-	-	-	Total Revenues	-	-	-	-	-	-	-	-
							Direct Operating Expenditures:								
71,340	62,138	(9,202)	(14.8%)	-	(71,340)	-	Salaries and Wages	644,141	745,652	101,511	13.6%	-	(644,141)	-	-
7,897	5,001	(2,896)	(57.9%)	-	(7,897)	-	Benefits	113,957	60,015	(53,942)	(89.9%)	-	(113,957)	-	-
-	58,750	58,750	-	-	-	-	Purchased Services	83,200	705,000	621,800	88.2%	-	(83,200)	-	-
-	-	-	-	-	-	-	Other Supplies	74	-	(74)	-	-	(74)	-	-
41,517	-	(41,517)	-	-	(41,517)	-	Other Expense	53,095	-	(53,095)	-	-	(53,095)	-	-
120,754	125,889	5,135	4.1%	-	(120,754)	-	Total Operating Expenditures	894,466	1,510,667	616,201	40.8%	-	(894,466)	-	-
\$ (120,754)	\$ (125,889)	\$ 5,135	(4.1%)	-	\$ (120,754)	-	Net Performance before Depreciation & Overhead Allocations	\$ (894,466)	\$ (1,510,667)	\$ 616,201	(40.8%)	-	\$ (894,466)	-	-
120,754	125,889	5,135	4.1%	-	(120,754)	-	Total Expenditures	894,466	1,510,667	616,201	40.8%	-	(894,466)	-	-
\$ (120,754)	\$ (125,889)	\$ 5,135	(4.1%)	-	\$ (120,754)	-	Net Margin	\$ (894,466)	\$ (1,510,667)	\$ 616,201	(40.8%)	-	\$ (894,466)	-	-
\$317,003	-	\$317,003	-	-	\$(317,003)	-	General Fund Support/Transfer In	\$894,466	-	\$894,466	-	-	\$(894,466)	-	-

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
Revenues:													
Ad Valorem Taxes	-	\$ 52,659,064	\$ 104,596,647	\$ 3,736,619	\$ 8,175,463	\$ 3,578,378	\$ 8,788,335	\$ 2,881,351	\$ 1,079,759	\$ 3,059,785	\$ 148,472	-	\$ 188,703,872
Net Patient Service Revenue	269,207	532,595	572,345	468,651	132,098	320,919	378,876	362,858	310,589	367,681	386,703	368,858	4,471,380
Intergovernmental Revenue	341,422	373,249	349,379	349,379	349,379	349,379	362,879	350,879	-	-	349,379	420,834	3,596,155
Grants	1,550	57,640	38,913	49,894	97,660	34,246	73,359	68,205	47,117	13,186	20,053	27,250	529,073
Interest Earnings	566,512	463,772	627,520	1,279,916	955,566	1,294,597	1,176,120	962,900	754,492	965,690	893,198	771,556	10,711,837
Unrealized Gain/(Loss) On Investments	(15,035)	1,468,262	1,391,091	129,581	(928,528)	118,630	(1,024,306)	740,022	582,691	1,339,869	906,691	794,406	5,503,374
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	43,676	611,065	1,213,907	46,251	104,957	115,311	137,959	34,223	13,951	162,135	3,243	259,312	2,745,991
Total Revenues	\$ 1,207,332	\$ 56,165,647	\$ 108,789,802	\$ 6,060,290	\$ 8,886,594	\$ 5,811,460	\$ 9,893,221	\$ 5,400,438	\$ 2,788,599	\$ 5,908,345	\$ 2,707,737	\$ 2,642,216	\$ 216,261,683
Expenditures:													
Salaries and Wages	3,889,680	3,562,333	3,819,128	3,326,238	4,168,411	3,933,984	4,206,628	3,905,063	3,409,570	2,822,902	4,066,273	5,966,616	47,076,826
Benefits	1,170,983	1,120,528	1,015,820	1,128,553	1,175,462	1,256,204	1,120,312	1,149,523	995,289	713,968	1,189,100	1,157,451	13,193,192
Purchased Services	654,110	804,672	1,338,194	311,196	824,954	850,249	879,832	687,126	731,212	821,965	933,081	842,391	9,678,980
Medical Supplies	4,208	5,937	3,136	45,373	4,719	9,817	4,143	(2,351)	1,814	13,257	41,898	17,898	149,849
Other Supplies	152,947	12,702	99,463	59,581	126,530	142,911	174,462	35,698	72,232	25,965	202,526	227,300	1,332,318
Medical Services	792,090	686,114	671,148	779,082	559,259	578,799	732,603	1,132,152	802,365	1,067,899	838,833	700,947	9,341,291
Drugs	(22,847)	(41,364)	(946)	14,299	17,521	(2,494)	1,483	21,967	69,614	29,851	(10,289)	(11,348)	65,448
Repairs and Maintenance	457,711	388,884	684,629	373,320	347,255	1,732,716	133,100	619,500	863,894	841,992	567,503	708,186	7,718,692
Lease and Rental	185,996	256,441	(53,808)	96,364	81,002	124,970	129,732	210,498	64,315	166,887	159,451	323,439	1,745,287
Utilities	10,696	12,014	9,578	9,401	9,938	9,853	9,618	10,099	10,817	11,764	11,678	11,966	127,422
Other Expense	307,257	1,314,679	3,293,786	2,398,444	757,709	618,657	1,478,131	667,476	1,266,087	312,136	256,967	1,116,258	13,787,588
Interest Expense	-	-	-	-	146,639	-	-	-	-	-	-	-	146,639
Principal And Interest	-	-	1,368,036	908,524	47,247	141,319	920,620	202,021	584,729	953,649	878,055	121,776	6,125,973
Insurance	103,241	106,711	104,976	104,976	104,976	105,676	104,976	116,859	116,507	98,421	136,088	120,483	1,323,890
Sponsored Programs.	703,296	720,235	648,839	673,796	661,471	649,896	733,354	741,945	747,264	733,354	733,354	1,491,554	9,238,359
Total Operating Expenditures	8,409,367	8,949,885	13,001,980	10,229,147	9,033,094	10,152,558	10,628,994	9,497,574	9,735,708	8,614,011	10,004,518	12,794,917	121,051,754
Net Performance before Overhead Allocations	\$ (7,202,036)	\$ 47,215,762	\$ 95,787,823	\$ (4,168,857)	\$ (146,500)	\$ (4,341,099)	\$ (735,773)	\$ (4,097,136)	\$ (6,947,109)	\$ (2,705,667)	\$ (7,296,780)	\$ (10,152,701)	\$ 95,209,929
Total Overhead Allocations-	(1,670,847)	(1,403,322)	(1,254,365)	(3,331,694)	(1,655,723)	(1,696,782)	(1,749,914)	(1,886,149)	(2,000,149)	(1,578,290)	(2,253,260)	(1,788,960)	(22,269,455)
Total Expenditures	6,738,520	7,546,563	11,747,614	6,897,453	7,377,371	8,455,776	8,879,080	7,611,425	7,735,559	7,035,721	7,751,258	11,005,957	98,782,299
Net Margin	\$ (5,531,189)	\$ 48,619,084	\$ 97,042,188	\$ (837,163)	\$ 1,509,223	\$ (2,644,317)	\$ 1,014,141	\$ (2,210,987)	\$ (4,946,960)	\$ (1,127,377)	\$ (5,043,520)	\$ (8,363,741)	\$ 117,479,384
Transfer In/(Out)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (46,017,639)	\$ (545,964)	\$ (17,487,585)	\$ (1,356,811)	\$ (1,356,811)	\$ (22,204,098)	\$ (95,194,696)



General Fund Program Statistics

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Current Year Total	Prior Year Total
Aeromedical														
Patients Transported - Actual	36	48	51	46	54	54	42	39	29	38	46	32	515	581
Patients Transported - Budget	50	49	50	51	54	53	52	52	52	47	42	38	590	628
Variance	(14)	(1)	1	(5)	-	1	(10)	(13)	(23)	(9)	4	(6)	(75)	(47)
Ground Transportation														
Ground Transportation Trips-Actual	191	174	181	154	188	183	181	170	169	134	133	161	2,019	1,995
Ground Transportation Trips-Budget	142	126	145	145	145	130	130	130	120	120	120	127	1,580	1,044
Variance	49	48	36	9	43	53	51	40	49	14	13	34	439	951
School Health														
Medical Events	26,865	22,478	19,038	22,133	26,229	21,457	29,952	26,313	-	-	41,137	47,462	283,064	235,895
Screenings	25,752	21,678	10,626	20,403	28,381	14,520	7,426	7,013	-	-	4,925	25,035	165,759	162,588
Total Events- Actual	52,617	44,156	29,664	42,536	54,610	35,977	37,378	33,326	-	-	46,062	72,497	448,823	398,483
Total Events- Budget	51,856	37,169	34,725	46,169	48,482	42,292	30,735	29,204	-	-	33,635	48,559	402,826	594,000
Pharmacy														
Total Prescriptions Filled at In-House Pharmacies	14,402	12,826	13,029	13,711	12,579	12,901	15,638	14,451	12,727	14,516	13,859	13,405	164,044	157,332
Total Prescriptions Filled In-House-Actual	14,402	12,826	13,029	13,711	12,579	12,901	15,638	14,451	12,727	14,516	13,859	13,405	164,044	157,332
Total Prescriptions Filled- Budget	11,770	11,770	11,770	11,770	11,770	11,770	11,770	11,770	11,770	11,770	11,770	11,773	141,243	143,979

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 981,749	\$ 1,185,546	\$ (203,797)	(17.2%)	\$ 1,170,560	\$ (188,811)	(16.1%)	Gross Patient Revenue	\$ 13,606,244	\$ 14,265,276	\$ (659,032)	(4.6%)	\$ 14,282,797	\$ (676,553)	(4.7%)
63,194	74,238	(11,044)	(14.9%)	55,373	7,821	14.1%	Contractual Allowance	869,233	893,490	(24,257)	(2.7%)	809,143	60,089	7.4%
307,022	362,311	(55,289)	(15.3%)	332,303	(25,281)	(7.6%)	Charity Care	3,855,616	4,359,911	(504,295)	(11.6%)	4,179,315	(323,698)	(7.7%)
8,893	12,015	(3,122)	(26.0%)	6,213	2,680	43.1%	Bad Debt	90,915	144,617	(53,702)	(37.1%)	185,110	(94,196)	(50.9%)
379,109	448,564	(69,455)	(15.5%)	393,890	(14,780)	(3.8%)	Total Contractuals and Bad Debt	4,815,764	5,398,018	(582,254)	(10.8%)	5,173,568	(357,805)	(6.9%)
602,639	736,981	(134,342)	(18.2%)	776,670	(174,031)	(22.4%)	Net Patient Service Revenue	8,790,480	8,867,258	(76,778)	(0.9%)	9,109,228	(318,748)	(3.5%)
61.38%	62.16%			66.35%			Collection %	64.61%	62.16%			63.78%		
758,333	758,337	(4)	-	758,333	-	-	Intergovernmental Revenue	9,100,000	9,100,000	-	-	9,100,000	-	-
-	967	(967)	-	863	(863)	-	Interest Earnings	956	11,637	(10,681)	(91.8%)	10,004	(9,047)	(90.4%)
2,004	1,078	926	85.9%	1,837	168	9.1%	Other Revenue	16,476	12,848	3,628	28.2%	628,982	(612,505)	(97.4%)
\$ 1,362,977	\$ 1,497,363	\$ (134,386)	(9.0%)	\$ 1,537,703	\$ (174,726)	(11.4%)	Total Revenues	\$ 17,907,912	\$ 17,991,743	\$ (83,831)	(0.5%)	\$ 18,848,214	\$ (940,301)	(5.0%)
							Direct Operating Expenses:							
1,323,966	1,369,066	45,100	3.3%	1,500,234	176,268	11.7%	Salaries and Wages	13,008,725	13,645,066	636,341	4.7%	13,636,869	628,144	4.6%
340,276	371,594	31,318	8.4%	399,306	59,030	14.8%	Benefits	4,297,765	4,261,208	(36,556)	(0.9%)	4,353,176	55,412	1.3%
92,742	76,419	(16,323)	(21.4%)	37,546	(55,196)	(147.0%)	Purchased Services	804,565	917,360	112,795	12.3%	674,587	(129,978)	(19.3%)
64,419	56,991	(7,428)	(13.0%)	55,086	(9,333)	(16.9%)	Medical Supplies	643,643	683,892	40,249	5.9%	680,718	37,075	5.4%
93,587	85,302	(8,285)	(9.7%)	119,550	25,963	21.7%	Other Supplies	934,132	1,023,879	89,747	8.8%	1,057,595	123,463	11.7%
1,344	2,275	931	40.9%	4,411	3,067	69.5%	Contracted Physician Expense	14,153	27,300	13,147	48.2%	17,868	3,715	20.8%
376	5,413	5,037	93.1%	2,825	2,448	86.7%	Medical Services	19,745	65,000	45,255	69.6%	34,864	15,119	43.4%
28,925	38,337	9,412	24.6%	20,260	(8,665)	(42.8%)	Drugs	340,725	460,000	119,275	25.9%	384,218	43,493	11.3%
41,955	35,997	(5,957)	(16.5%)	34,655	(7,299)	(21.1%)	Repairs and Maintenance	358,002	431,880	73,879	17.1%	414,697	56,696	13.7%
-	85	85	100.0%	(528)	(528)	100.0%	Lease and Rental	-	1,020	1,020	100.0%	669	669	100.0%
61,380	38,483	(22,897)	(59.5%)	35,049	(26,331)	(75.1%)	Utilities	486,975	461,829	(25,146)	(5.4%)	465,383	(21,593)	(4.6%)
38,712	19,783	(18,929)	(95.7%)	35,045	(3,667)	(10.5%)	Other Expense	177,857	237,668	59,811	25.2%	170,216	(7,641)	(4.5%)
28	-	(28)	-	29	-	-	Interest Expense	238	1	(237)	(23,700.0%)	29	(210)	(724.1%)
10,238	10,126	(111)	(1.1%)	8,971	(1,267)	(14.1%)	Insurance	109,372	121,516	12,144	10.0%	90,029	(19,343)	(21.5%)
2,097,948	2,109,870	11,922	0.6%	2,252,439	154,491	6.9%	Total Operating Expenses	21,195,896	22,337,619	1,141,723	5.1%	21,980,916	785,020	3.6%
							Net Performance before Depreciation & Overhead Allocations	\$ (3,287,984)	\$ (4,345,876)	\$ 1,057,892	(24.3%)	\$ (3,132,703)	\$ (155,281)	5.0%
\$ (734,971)	\$ (612,507)	\$ (122,464)	20.0%	\$ (714,736)	\$ (20,235)	2.8%	Depreciation	874,789	963,714	88,925	9.2%	921,808	47,019	5.1%
74,365	80,298	5,932	7.4%	74,418	52	0.1%	Overhead Allocations:							
6,473	8,733	2,260	25.9%	6,996	523	7.5%	OH Risk Management	70,016	104,819	34,803	33.2%	70,508	492	0.7%
1,620	1,685	65	3.9%	1,610	(10)	(0.6%)	OH Internal Audit	17,773	20,285	2,512	12.4%	16,701	(1,072)	(6.4%)
7,754	7,707	(47)	(0.6%)	-	(7,754)	-	OH Administration	89,314	92,499	3,185	3.4%	298,191	208,877	70.0%
51,361	64,148	12,787	19.9%	62,247	10,886	17.5%	OH Human Resources	655,609	769,722	114,113	14.8%	622,216	(33,393)	(5.4%)
16,284	20,203	3,919	19.4%	14,249	(2,035)	(14.3%)	Legal	176,874	242,438	65,564	27.0%	128,215	(48,659)	(38.0%)
2,432	2,399	(33)	(1.4%)	2,620	188	7.2%	Records	23,671	28,832	5,161	17.9%	25,362	1,691	6.7%
-	4,740	4,740	-	5,326	5,326	-	OH Compliance	56,831	56,830	(1)	-	51,218	(5,613)	(11.0%)
28,029	30,911	2,882	9.3%	23,795	(4,234)	(17.8%)	IT Operations	318,555	370,997	52,442	14.1%	276,445	(42,110)	(15.2%)
12,571	10,357	(2,214)	(21.4%)	3,655	(8,916)	(243.9%)	IT Security	94,577	124,246	29,669	23.9%	121,200	26,623	22.0%
26,206	20,904	(5,302)	(25.4%)	17,931	(8,275)	(46.1%)	OH Finance	247,334	250,837	3,503	1.4%	203,160	(44,174)	(21.7%)
10,445	10,631	186	1.7%	9,663	(782)	(8.1%)	Corporate Communications	96,001	127,648	31,647	24.8%	83,830	(12,171)	(14.5%)
793	10,284	9,491	92.3%	-	(793)	-	OH Information Technology	123,029	123,029	-	-	36,304	(86,725)	(238.9%)
22,491	41,698	19,207	46.1%	12,456	(10,035)	(80.6%)	IT Applications	361,711	500,337	138,626	27.7%	257,044	(104,667)	(40.7%)
35,920	24,352	(11,568)	(47.5%)	32,267	(3,653)	(11.3%)	IT Service Center	265,544	292,280	26,736	9.1%	265,250	(294)	(0.1%)
9,386	10,993	1,607	14.6%	-	(9,386)	-	OH Performance Excellence	106,413	131,956	25,543	19.4%	46,496	(59,917)	(128.9%)

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	7,316	7,316	-	2,512	2,512	-
34,921	36,919	1,998	5.4%	23,195	(11,726)	(50.6%)
10,964	11,337	373	3.3%	-	(10,964)	-
5,336	15,678	10,342	66.0%	-	(5,336)	-
744	11,987	11,243	93.8%	-	(744)	-
7,564	5,670	(1,894)	(33.4%)	-	(7,564)	-
2,062	2,539	477	18.8%	-	(2,062)	-
293,356	361,191	67,835	18.8%	218,522	(74,834)	(34.2%)
2,465,669	2,551,359	85,690	3.4%	2,545,378	79,709	3.1%
\$ (1,102,692)	\$ (1,053,996)	\$ (48,696)	4.6%	\$ (1,007,675)	\$ (95,017)	9.4%
4,884	25,337	(20,453)	(80.7%)	24,095	(19,211)	(79.7%)
\$ 2,008,457	-	\$ 2,008,457	-	\$ 2,595,382	\$ 586,926	22.6%

Corporate Quality
OH Security Services
OH Supply Chain
OH Clinical Labor Pool
District Nursing Admin
District Operations Admin
OH Mail Room
Total Overhead Allocations-

Total Expenses

Net Margin

Capital Contributions.

Transfer In/(Out)

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
87,842	87,842	-	-	54,633	(33,209)	(60.8%)
340,174	443,061	102,886	23.2%	309,667	(30,507)	(9.9%)
114,408	136,139	21,731	16.0%	42,300	(72,108)	(170.5%)
54,433	188,195	133,762	71.1%	-	(54,433)	-
143,786	143,786	-	-	-	(143,786)	-
63,755	68,039	4,284	6.3%	-	(63,755)	-
26,003	30,462	4,459	14.6%	-	(26,003)	-
3,533,651	4,334,278	800,628	18.5%	2,908,740	(624,911)	(21.5%)
25,604,336	27,635,611	2,031,275	7.4%	25,811,464	207,128	0.8%
\$ (7,696,424)	\$ (9,643,868)	\$ 1,947,445	(20.2%)	\$ (6,963,251)	\$ (733,173)	10.5%
249,145	304,000	(54,855)	(18.0%)	369,380	(120,235)	(32.6%)
\$ 7,447,278	\$ 9,700,000	\$ (2,252,722)	(23.2%)	\$ 6,593,871	\$ (853,408)	(12.9%)

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
Gross Patient Revenue	\$ 1,235,957	\$ 1,180,842	\$ 1,253,569	\$ 1,259,008	\$ 1,149,322	\$ 1,172,583	\$ 1,102,720	\$ 1,101,115	\$ 1,055,033	\$ 1,066,543	\$ 1,047,802	\$ 981,749	\$ 13,606,244
Contractual Allowance	74,159	86,103	86,359	75,565	68,291	36,067	77,764	87,433	71,229	71,578	71,490	63,194	869,233
Charity Care	342,563	332,824	290,789	337,463	306,350	326,555	319,889	324,898	318,156	325,727	323,380	307,022	3,855,616
Bad Debt	12,446	-	-	-	22,063	(4)	23,837	6,958	(233)	13,682	3,272	8,893	90,915
Total Contractuals and Bad Debt	429,168	418,927	377,148	413,028	396,704	362,618	421,490	419,289	389,153	410,987	398,142	379,109	4,815,764
Net Patient Service Revenue	806,789	761,915	876,421	845,980	752,619	809,966	681,230	681,826	665,880	655,555	649,660	602,639	8,790,480
Collection %	65.28%	64.52%	69.91%	67.19%	65.48%	69.08%	61.78%	61.92%	63.11%	61.47%	62.00%	61.38%	64.61%
Non-Operating Revenues													
Intergovernmental Revenue	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
Interest Earnings	956	-	-	-	-	-	-	-	-	-	-	-	956
Other Revenue	1,104	552	1,208	1,382	1,382	1,006	1,455	834	1,483	1,430	2,636	2,004	16,476
Total Other Revenues	\$ 760,394	\$ 758,885	\$ 759,541	\$ 759,715	\$ 759,715	\$ 759,339	\$ 759,789	\$ 759,168	\$ 759,816	\$ 759,764	\$ 760,969	\$ 760,338	\$ 9,117,432
Total Non-Operating Revenues	\$ 1,567,182	\$ 1,520,800	\$ 1,635,962	\$ 1,605,695	\$ 1,512,334	\$ 1,569,305	\$ 1,441,018	\$ 1,440,994	\$ 1,425,697	\$ 1,415,319	\$ 1,410,629	\$ 1,362,977	\$ 17,907,912
Direct Operating Expenses:													
Salaries and Wages	1,179,288	1,069,089	958,454	1,357,437	1,073,928	1,185,303	1,014,587	1,034,863	1,039,995	926,183	845,631	1,323,966	13,008,725
Benefits	369,614	354,390	339,233	403,145	355,541	389,720	373,120	353,731	360,841	329,499	328,655	340,276	4,297,765
Purchased Services	68,689	45,529	46,356	69,463	77,205	56,147	81,687	75,314	59,640	80,637	51,156	92,742	804,565
Medical Supplies	59,688	57,259	60,175	60,525	53,863	52,600	47,285	49,741	50,871	45,896	41,321	64,419	643,643
Other Supplies	87,215	45,833	65,869	93,167	104,036	88,515	83,977	69,824	60,586	66,127	75,397	93,587	934,132
Contracted Physician Expense	648	399	735	1,778	1,048	1,925	1,358	839	755	1,323	2,001	1,344	14,153
Medical Services	1,355	2,303	2,061	2,191	897	474	611	1,558	5,370	938	1,611	376	19,745
Drugs	7,273	49,611	22,571	28,515	42,637	27,596	30,219	30,770	18,317	18,227	36,064	28,925	340,725
Repairs and Maintenance	12,175	29,875	27,320	38,068	32,502	31,265	24,997	33,256	25,046	27,464	34,078	41,955	358,002
Lease and Rental	412	412	(1,133)	-	309	-	103	(103)	-	-	-	-	-
Utilities	41,238	33,926	35,191	40,171	39,857	36,904	37,075	36,245	35,935	41,181	47,870	61,380	486,975
Other Expense	9,156	10,131	6,824	20,862	10,715	12,052	11,679	12,651	17,201	10,575	17,299	38,712	177,857
Interest Expense	-	-	-	-	31	31	31	29	30	30	28	28	238
Insurance	8,312	8,312	8,312	8,312	8,312	8,312	8,312	10,062	5,303	15,348	10,238	10,238	109,372
Total Operating Expenses	1,845,063	1,707,070	1,571,968	2,123,635	1,800,881	1,890,844	1,715,043	1,708,781	1,679,889	1,563,427	1,491,348	2,097,948	21,195,896
Net Performance before Depreciation & Overhead Allocations	\$ (277,881)	\$ (186,270)	\$ 63,994	\$ (517,940)	\$ (288,546)	\$ (321,539)	\$ (274,024)	\$ (267,787)	\$ (254,193)	\$ (148,108)	\$ (80,719)	\$ (734,971)	\$ (3,287,984)
Depreciation	72,004	72,004	72,279	71,981	72,059	72,296	72,446	72,574	73,974	74,560	74,245	74,365	874,789
Overhead Allocations:													
OH Risk Management	6,113	5,604	5,849	5,631	6,076	5,525	6,191	5,785	5,215	5,366	6,187	6,473	70,016
OH Internal Audit	1,906	1,617	1,598	1,705	1,694	1,099	1,050	1,079	1,050	1,079	2,276	1,620	17,773
OH Administration	1,213	9,980	6,615	7,368	6,745	7,091	10,059	7,250	11,213	7,541	6,485	7,754	89,314
OH Human Resources	55,359	43,986	87,307	44,361	58,568	53,072	41,846	59,410	53,497	48,060	58,781	51,361	655,609
Legal	11,896	12,986	11,854	21,509	17,674	14,272	13,395	13,780	14,572	12,565	16,086	16,284	176,874
Records	1,930	1,882	2,013	2,058	1,554	1,843	1,916	1,990	2,376	1,693	1,985	2,432	23,671
OH Compliance	7,260	6,280	7,759	6,537	6,887	6,781	6,426	6,930	1,971	-	-	-	56,831
IT Operations	22,410	25,695	3,092	36,429	19,203	23,446	34,083	24,973	72,198	710	28,287	28,029	318,555
IT Security	6,077	8,677	5,980	6,767	8,433	6,605	6,889	7,135	13,085	6,295	6,063	12,571	94,577
OH Finance	18,168	18,482	20,311	17,226	20,295	21,762	18,512	20,989	22,918	23,164	19,300	26,206	247,334
Corporate Communications	9,669	8,094	6,264	5,460	7,676	7,154	6,370	7,997	6,802	10,398	9,672	10,445	96,001

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
OH Information Technology	13,169	9,605	11,152	13,787	7,455	11,129	10,226	11,808	24,637	-	9,268	793	123,029
IT Applications	19,157	11,319	-	126,552	20,007	20,164	10,252	28,743	18,473	30,678	53,875	22,491	361,711
IT Service Center	22,206	16,193	19,030	18,479	20,329	23,923	29,919	20,321	15,194	13,248	30,781	35,920	265,544
OH Performance Excellence	12,820	5,550	8,040	8,479	7,797	10,724	8,411	8,343	9,732	8,076	9,055	9,386	106,413
Corporate Quality	7,040	6,064	9,062	8,797	10,702	10,485	10,224	11,116	12,378	-	1,975	-	87,842
OH Security Services	26,703	22,082	26,287	36,865	22,362	16,886	25,958	37,109	27,060	27,975	35,966	34,921	340,174
OH Supply Chain	10,978	8,891	9,420	9,341	9,210	8,370	9,215	9,249	10,445	8,619	9,706	10,964	114,408
OH Clinical Labor Pool	1,193	1,267	3,825	7,073	5,607	5,362	5,816	3,475	6,121	4,955	4,403	5,336	54,433
District Nursing Admin	10,806	5,335	8,090	12,230	6,010	13,122	41,667	12,063	9,370	13,974	10,375	744	143,786
District Operations Admin	6,346	3,410	7,259	5,711	5,197	4,940	6,557	3,222	4,533	4,941	4,075	7,564	63,755
OH Mail Room	2,068	2,266	2,790	1,378	2,199	2,434	2,036	2,562	1,556	2,662	1,990	2,062	26,003
Total Overhead Allocations	274,486	235,265	263,598	403,743	271,680	276,189	307,018	305,329	344,396	231,999	326,591	293,356	3,533,651
Total Expenses	2,191,554	2,014,340	1,907,845	2,599,359	2,144,620	2,239,329	2,094,506	2,086,684	2,098,259	1,869,986	1,892,184	2,465,669	25,604,336
Net Margin	\$ (624,372)	\$ (493,540)	\$ (271,883)	\$ (993,664)	\$ (632,286)	\$ (670,024)	\$ (653,488)	\$ (645,690)	\$ (672,563)	\$ (454,668)	\$ (481,555)	\$ (1,102,692)	\$ (7,696,424)
Capital Contributions.	-	-	-	-	-	20,103	183,587	-	14,998	20,175	5,399	4,884	249,145
General Fund Support/Transfer In	-	-	-	-	-	-	\$4,132,476	-	\$1,306,346	-	-	\$2,008,457	\$7,447,278



Census	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Current Year Total	Prior Year Total
Admissions	13	9	14	6	13	6	8	7	8	4	4	5	97	149
Discharges	10	11	11	6	19	13	11	8	7	6	9	5	116	154
Average Daily Census	117	117	119	117	116	110	107	105	105	103	100	97	109	115
Budget Census	117	117	117	117	117	117	117	117	117	117	117	117	117	110
Occupancy % (120 licensed beds)	97%	98%	99%	98%	97%	92%	89%	87%	87%	86%	83%	81%	91%	96%
Days By Payor Source:														
Medicaid	19	1	-	-	-	-	-	-	30	-	-	-	50	167
Managed Care Medicaid	2,342	2,291	2,369	2,300	2,134	2,169	2,088	2,089	1,970	2,004	1,942	1,830	25,528	26,502
Medicare	106	69	57	62	74	76	60	19	-	-	11	18	552	1,223
Private Pay	34	41	65	67	61	65	62	64	62	64	64	62	711	534
Hospice	62	100	117	93	88	117	82	112	145	164	134	90	1,304	961
Charity	1,020	987	989	989	925	962	928	959	928	957	954	898	11,496	12,277
Optum/VA	32	25	78	125	77	35	-	-	-	-	-	0	372	219
Total Resident Days	3,615	3,514	3,675	3,636	3,359	3,424	3,220	3,243	3,135	3,189	3,105	2,898	40,013	41,883

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 8,749,402	\$ 9,135,847	\$ (386,446)	(4.2%)	\$ 9,148,032	\$ (398,631)	(4.4%)	Gross Patient Revenue	\$ 114,686,462	\$ 114,086,061	\$ 600,401	0.5%	\$ 112,585,621	\$ 2,100,841	1.9%
6,221,025	7,183,304	(962,279)	(13.4%)	6,964,366	(743,341)	(10.7%)	Contractual Allowance	81,504,794	89,731,603	(8,226,809)	(9.2%)	86,337,618	(4,832,824)	(5.6%)
472,353	271,299	201,053	74.1%	240,550	231,802	96.4%	Charity Care	6,287,340	3,398,180	2,889,160	85.0%	3,940,810	2,346,530	59.5%
538,445	309,456	228,990	74.0%	756,738	(218,293)	(28.8%)	Bad Debt	8,811,409	3,926,051	4,885,358	124.4%	4,710,270	4,101,139	87.1%
7,231,823	7,764,059	(532,236)	(6.9%)	7,961,655	(729,832)	(9.2%)	Total Contractuals and Bad Debt	96,603,543	97,055,834	(452,291)	(0.5%)	94,988,698	1,614,845	1.7%
149,263	578,555	(429,292)	(74.2%)	1,525,905	(1,376,642)	(90.2%)	Other Patient Revenue	7,826,551	6,942,658	883,893	12.7%	9,062,594	(1,236,044)	(13.6%)
1,666,842	1,950,343	(283,501)	(14.5%)	2,712,283	(1,045,441)	(38.5%)	Net Patient Service Revenue	25,909,470	23,972,885	1,936,585	8.1%	26,659,517	(750,048)	(2.8%)
19.05%	21.35%			29.65%			Collection %	22.59%	21.01%			23.68%		
106,086	17,500	88,586	506.2%	56,213	49,874	88.7%	Grants	353,634	210,000	143,634	68.4%	234,958	118,676	50.5%
-	167	(167)	-	4,361	(4,361)	-	Interest Earnings	5,113	2,004	3,109	155.1%	17,097	(11,983)	(70.1%)
8,798	9,773	(975)	(10.0%)	20,638	(11,840)	(57.4%)	Other Revenue	200,574	117,232	83,342	71.1%	170,287	30,287	17.8%
\$ 1,781,727	\$ 1,977,783	\$ (196,057)	(9.9%)	\$ 2,793,495	\$ (1,011,768)	(36.2%)	Total Revenues	\$ 26,468,791	\$ 24,302,121	\$ 2,166,670	8.9%	\$ 27,081,859	\$ (613,068)	(2.3%)
							Direct Operating Expenses:							
1,859,490	1,794,246	(65,244)	(3.6%)	1,768,869	(90,621)	(5.1%)	Salaries and Wages	18,171,599	18,540,721	369,122	2.0%	17,720,677	(450,922)	(2.5%)
401,740	420,184	18,444	4.4%	437,847	36,107	8.2%	Benefits	4,802,371	4,827,472	25,101	0.5%	4,812,257	9,885	0.2%
242,622	459,693	217,071	47.2%	(40,644)	(283,266)	696.9%	Purchased Services	4,038,611	5,516,475	1,477,865	26.8%	6,394,812	2,356,202	36.8%
(4,761)	89,909	94,670	105.3%	306,123	310,884	101.6%	Medical Supplies	1,143,696	1,078,850	(64,846)	(6.0%)	1,434,409	290,712	20.3%
111,467	133,316	21,850	16.4%	233,019	121,553	52.2%	Other Supplies	971,776	1,600,295	628,519	39.3%	1,326,036	354,260	26.7%
767,863	666,145	(101,717)	(15.3%)	1,484,551	716,688	48.3%	Contracted Physician Expense	8,359,120	7,993,689	(365,431)	(4.6%)	8,680,516	321,395	3.7%
101,962	82,931	(19,031)	(22.9%)	81,767	(20,195)	(24.7%)	Drugs	742,200	995,161	252,961	25.4%	757,611	15,411	2.0%
277,904	137,242	(140,662)	(102.5%)	(116,900)	(394,804)	337.7%	Repairs and Maintenance	2,325,543	1,647,036	(678,507)	(41.2%)	1,675,720	(649,823)	(38.8%)
12,940	33,710	20,771	61.6%	(10,027)	(22,966)	229.0%	Lease and Rental	296,094	404,509	108,415	26.8%	421,362	125,268	29.7%
115,127	94,921	(20,206)	(21.3%)	130,430	15,303	11.7%	Utilities	989,889	1,138,964	149,075	13.1%	1,116,956	127,067	11.4%
65,751	75,256	9,504	12.6%	(110,090)	(175,842)	159.7%	Other Expense	583,775	903,061	319,286	35.4%	572,694	(11,081)	(1.9%)
136	46	(90)	(200.0%)	5,943	5,807	97.7%	Interest Expense	2,543	1,641	(902)	(55.0%)	5,943	3,401	57.2%
21,260	22,301	1,041	4.7%	16,752	(4,508)	(26.9%)	Insurance	224,235	267,609	43,374	16.2%	219,732	(4,503)	(2.0%)
3,973,499	4,009,899	36,399	0.9%	4,187,640	214,141	5.1%	Total Operating Expenses	42,651,452	44,915,484	2,264,032	5.0%	45,138,724	2,487,272	5.5%
							Net Performance before Depreciation & Overhead Allocations	\$ (16,182,661)	\$ (20,613,363)	\$ 4,430,702	(21.5%)	\$ (18,056,865)	\$ 1,874,205	(10.4%)
303,967	300,314	(3,653)	(1.2%)	479,222	175,256	36.6%	Depreciation	3,772,180	3,605,229	(166,952)	(4.6%)	3,603,644	(168,536)	(4.7%)
							Overhead Allocations:							
13,305	17,954	4,649	25.9%	15,461	2,156	13.9%	OH Risk Management	143,924	215,467	71,543	33.2%	155,827	11,903	7.6%
66,252	73,447	7,195	9.8%	56,856	(9,396)	(16.5%)	OH Revenue Cycle	719,383	881,338	161,955	18.4%	610,842	(108,541)	(17.8%)
3,330	3,480	150	4.3%	3,559	229	6.4%	OH Internal Audit	36,535	41,698	5,163	12.4%	36,913	378	1.0%
15,940	15,845	(95)	(0.6%)	-	(15,940)	-	OH Administration	183,593	190,141	6,548	3.4%	659,027	475,434	72.1%
60,143	75,112	14,969	19.9%	75,342	15,199	20.2%	OH Human Resources	767,710	901,337	133,626	14.8%	753,107	(14,603)	(1.9%)
33,474	41,533	8,059	19.4%	31,491	(1,983)	(6.3%)	Legal	363,584	498,356	134,772	27.0%	283,367	(80,217)	(28.3%)
4,999	4,937	(62)	(1.3%)	5,790	791	13.7%	Records	48,656	59,268	10,612	17.9%	56,052	7,396	13.2%
-	9,736	9,736	-	11,771	11,771	-	OH Compliance	116,821	116,821	-	-	113,195	(3,626)	(3.2%)
57,616	63,554	5,938	9.3%	52,588	(5,028)	(9.6%)	IT Operations	654,821	762,623	107,801	14.1%	610,962	(43,859)	(7.2%)
25,842	21,286	(4,556)	(21.4%)	8,078	(17,764)	(219.9%)	IT Security	194,415	255,401	60,986	23.9%	267,863	73,448	27.4%
53,869	42,965	(10,904)	(25.4%)	39,628	(14,241)	(35.9%)	OH Finance	508,418	515,622	7,203	1.4%	449,004	(59,414)	(13.2%)
21,470	21,861	391	1.8%	21,357	(113)	(0.5%)	Corporate Communications	197,337	262,394	65,057	24.8%	185,269	(12,068)	(6.5%)
1,629	21,082	19,453	92.3%	-	(1,629)	-	OH Information Technology	252,898	252,899	-	-	80,233	(172,665)	(215.2%)
142,885	264,886	122,001	46.1%	131,541	(11,344)	(8.6%)	IT Applications	2,297,921	3,178,594	880,673	27.7%	2,714,421	416,500	15.3%
73,838	50,064	(23,774)	(47.5%)	71,312	(2,526)	(3.5%)	IT Service Center	545,854	600,812	54,958	9.1%	586,224	40,370	6.9%

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
19,293	22,601	3,308	14.6%	-	(19,293)	-	218,741	271,250	52,509	19.4%	102,759	(115,982)	(112.9%)
-	15,049	15,049	-	5,552	5,552	-	180,568	180,569	1	-	120,748	(59,820)	(49.5%)
52,382	55,384	3,002	5.4%	33,135	(19,247)	(58.1%)	510,264	664,591	154,327	23.2%	442,381	(67,883)	(15.3%)
22,538	23,338	800	3.4%	-	(22,538)	-	235,175	279,847	44,673	16.0%	93,485	(141,690)	(151.6%)
12,466	13,414	948	7.1%	-	(12,466)	-	162,102	160,981	(1,121)	(0.7%)	160,049	(2,053)	(1.3%)
7,909	22,750	14,841	65.2%	20,419	12,510	61.3%	272,956	272,956	(1)	-	298,262	25,306	8.5%
2,222	2,609	387	14.8%	4,574	2,352	51.4%	30,666	31,369	703	2.2%	36,845	6,179	16.8%
10,968	32,240	21,272	66.0%	-	(10,968)	-	111,891	386,855	274,964	71.1%	-	(111,891)	-
1,529	24,628	23,099	93.8%	-	(1,529)	-	295,568	295,567	(1)	-	-	(295,568)	-
15,549	11,655	(3,894)	(33.4%)	-	(15,549)	-	131,058	139,861	8,803	6.3%	-	(131,058)	-
4,239	5,218	979	18.8%	-	(4,239)	-	53,455	62,617	9,162	14.6%	-	(53,455)	-
723,687	956,628	232,941	24.4%	588,454	(135,233)	(23.0%)	9,234,316	11,479,232	2,244,916	19.6%	8,816,835	(417,481)	(4.7%)
5,001,153	5,266,840	265,687	5.0%	5,255,316	254,163	4.8%	55,657,948	59,999,944	4,341,996	7.2%	57,559,203	1,901,255	3.3%
\$ (3,219,426)	\$ (3,289,057)	\$ 69,630	(2.1%)	\$ (2,461,821)	\$ (757,605)	30.8%	\$ (29,189,157)	\$ (35,697,823)	\$ 6,508,666	(18.2%)	\$ (30,477,345)	\$ 1,288,188	(4.2%)
130,913	239,613	(108,700)	(45.4%)	621,134	(490,221)	(78.9%)	937,873	2,875,400	(1,937,527)	(67.4%)	3,343,609	(2,405,735)	(72.0%)
\$ 7,821,674	-	\$ 7,821,674	-	\$ 5,843,518	\$ (1,978,156)	(33.9%)	\$ 28,251,284	\$ 35,000,000	\$ (6,748,716)	(19.3%)	\$ 27,133,736	\$ (1,117,548)	(4.1%)
Total Overhead Allocations-							Total Expenses						
Net Margin							Net Margin						
Capital Contributions.							Capital Contributions.						
Transfer In/(Out)							Transfer In/(Out)						

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
Gross Patient Revenue	\$ 10,080,481	\$ 8,800,910	\$ 8,951,487	\$ 9,852,904	\$ 10,435,822	\$ 9,948,674	\$ 9,852,740	\$ 9,732,208	\$ 8,941,277	\$ 10,177,546	\$ 9,163,011	\$ 8,749,402	\$ 114,686,462
Contractual Allowance	6,960,095	6,690,169	6,384,679	6,897,296	8,009,502	6,857,695	7,038,327	5,990,002	6,311,461	7,327,087	6,817,455	6,221,025	81,504,794
Charity Care	988,277	480,197	707,481	493,753	335,107	466,506	444,256	500,442	402,320	527,123	469,525	472,353	6,287,340
Bad Debt	727,132	421,285	349,033	930,450	548,250	769,670	902,043	973,570	881,079	871,516	898,937	538,445	8,811,409
Total Contractuals and Bad Debt	8,675,504	7,591,651	7,441,194	8,321,499	8,892,859	8,093,872	8,384,626	7,464,014	7,594,859	8,725,726	8,185,917	7,231,823	96,603,543
Other Patient Revenue	88,484	74,967	61,973	533,908	534,357	534,357	3,375,796	540,293	221,710	1,593,307	118,135	149,263	7,826,551
Net Patient Service Revenue	1,493,461	1,284,225	1,572,267	2,065,314	2,077,320	2,389,160	4,843,910	2,808,487	1,568,127	3,045,127	1,095,230	1,666,842	25,909,470
Collection %	14.82%	14.59%	17.56%	20.96%	19.91%	24.01%	49.16%	28.86%	17.54%	29.92%	11.95%	19.05%	22.59%
Non-Operating Revenues													
Grants	26,417	32,417	48,132	35,655	35,655	26,628	11,592	(20,990)	25,043	20,999	6,000	106,086	353,634
Interest Earnings	5,113	-	-	-	-	-	-	-	-	-	-	-	5,113
Other Revenue	16,682	21,934	22,685	18,510	17,432	16,136	16,440	15,573	15,318	15,520	15,546	8,798	200,574
Total Other Revenues	\$ 48,212	\$ 54,350	\$ 70,817	\$ 54,165	\$ 53,087	\$ 42,764	\$ 28,032	\$ (5,416)	\$ 40,361	\$ 36,519	\$ 21,546	\$ 114,884	\$ 559,322
Total Non-Operating Revenues	\$ 1,541,673	\$ 1,338,576	\$ 1,643,084	\$ 2,119,478	\$ 2,130,407	\$ 2,431,924	\$ 4,871,942	\$ 2,803,070	\$ 1,608,488	\$ 3,081,646	\$ 1,116,776	\$ 1,781,727	\$ 26,468,791
Direct Operating Expenses:													
Salaries and Wages	1,509,078	1,398,324	1,538,874	1,461,623	1,513,810	1,526,819	1,435,783	1,472,407	1,528,540	1,552,443	1,374,407	1,859,490	18,171,599
Benefits	378,749	371,906	391,697	408,015	393,397	422,192	427,922	390,674	418,002	402,279	395,798	401,740	4,802,371
Purchased Services	(2,240)	445,195	283,737	275,317	687,564	333,698	303,379	456,574	366,923	311,770	334,070	242,622	4,038,611
Medical Supplies	108,060	155,310	168,940	103,817	136,447	180,618	86,156	167,875	118,625	(188,067)	110,677	(4,761)	1,143,696
Other Supplies	23,910	77,372	70,301	97,543	99,970	82,935	77,568	94,551	76,267	86,594	73,298	111,467	971,776
Contracted Physician Expense	618,655	614,849	655,974	766,747	825,327	497,023	728,774	680,828	722,575	730,498	750,008	767,863	8,359,120
Drugs	63,488	46,762	73,912	81,162	88,479	(51,494)	54,220	62,007	61,585	98,401	61,715	101,962	742,200
Repairs and Maintenance	127,544	197,140	197,036	154,280	215,493	131,126	222,116	197,952	186,793	151,996	266,163	277,904	2,325,543
Lease and Rental	23,455	35,635	13,455	23,333	27,706	30,044	20,993	(621)	23,039	42,349	43,769	12,940	296,094
Utilities	71,820	70,039	86,801	78,566	86,347	96,120	79,695	64,260	68,992	85,899	86,224	115,127	989,889
Other Expense	35,763	33,354	59,283	79,758	73,646	(42,936)	28,291	30,782	118,866	50,690	50,526	65,751	583,775
Interest Expense	-	-	647	175	292	272	253	224	204	184	156	136	2,543
Insurance	23,571	9,936	8,324	19,026	19,026	19,026	19,026	20,235	22,286	21,260	21,260	21,260	224,235
Total Operating Expenses	2,981,852	3,455,822	3,548,980	3,549,364	4,167,503	3,225,443	3,484,174	3,637,748	3,712,698	3,346,296	3,568,071	3,973,499	42,651,452
Net Performance before Depreciation & Overhead Allocations	\$ (1,440,179)	\$ (2,117,246)	\$ (1,905,896)	\$ (1,429,885)	\$ (2,037,096)	\$ (793,519)	\$ 1,387,767	\$ (834,678)	\$ (2,104,210)	\$ (264,650)	\$ (2,451,295)	\$ (2,191,773)	\$ (16,182,661)
Depreciation	301,177	301,177	332,601	311,557	312,015	312,015	315,705	312,425	335,485	317,173	316,884	303,967	3,772,180
Overhead Allocations:													
OH Risk Management	12,567	11,520	12,024	11,574	12,489	11,357	12,727	11,892	10,721	11,031	12,717	13,305	143,924
OH Revenue Cycle	57,499	53,444	-	114,956	60,162	60,399	52,029	56,350	56,322	64,436	77,534	66,252	719,383
OH Internal Audit	3,917	3,324	3,284	3,505	3,482	2,260	2,158	2,218	2,159	2,218	4,679	3,330	36,535
OH Administration	2,492	20,515	13,598	15,146	13,865	14,575	20,678	14,904	23,049	15,501	13,330	15,940	183,593
OH Human Resources	64,825	51,507	102,236	51,946	68,582	62,147	49,001	69,569	62,645	56,277	68,832	60,143	767,710
Legal	24,453	26,695	24,368	44,215	36,330	29,338	27,535	28,327	29,954	25,828	33,067	33,474	363,584
Records	3,967	3,868	4,137	4,230	3,193	3,788	3,939	4,091	4,883	3,479	4,081	4,999	48,656
OH Compliance	14,924	12,909	15,950	13,438	14,157	13,938	13,208	14,246	4,051	-	-	-	116,821
IT Operations	46,066	52,819	6,356	74,883	39,474	48,196	70,061	51,334	148,410	1,460	58,147	57,616	654,821
IT Security	12,492	17,837	12,292	13,910	17,335	13,576	14,162	14,667	26,898	12,940	12,464	25,842	194,415
OH Finance	37,347	37,992	41,752	35,410	41,718	44,734	38,053	43,144	47,111	47,616	39,673	53,869	508,418

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
Corporate Communications	19,876	16,637	12,876	11,225	15,778	14,705	13,095	16,438	13,982	21,373	19,882	21,470	197,337
OH Information Technology	27,070	19,744	22,924	28,341	15,324	22,877	21,021	24,272	50,645	-	19,052	1,629	252,898
IT Applications	121,704	71,907	-	803,973	127,105	128,098	65,131	182,603	117,356	194,894	342,265	142,885	2,297,921
IT Service Center	45,647	33,287	39,119	37,987	41,788	49,175	61,501	41,772	31,232	27,234	63,274	73,838	545,854
OH Performance Excellence	26,352	11,409	16,527	17,429	16,028	22,043	17,289	17,150	20,006	16,601	18,613	19,293	218,741
Corporate Quality	14,471	12,464	18,628	18,083	21,999	21,553	21,016	22,849	25,445	-	4,060	-	180,568
OH Security Services	40,055	33,123	39,430	55,297	33,544	25,329	38,938	55,663	40,590	41,963	53,949	52,382	510,264
OH Supply Chain	22,567	18,276	19,363	19,201	18,932	17,205	18,942	19,013	21,470	17,717	19,951	22,538	235,175
HIM Department	14,803	13,007	16,624	10,976	14,089	13,658	13,168	13,667	13,241	13,404	12,999	12,466	162,102
OH Coding	27,656	20,301	24,771	23,105	23,880	23,807	23,747	23,698	27,916	23,794	22,372	7,909	272,956
OH Reimbursement	2,084	2,670	2,425	2,425	2,412	2,450	2,370	2,443	2,795	2,458	3,913	2,222	30,666
OH Clinical Labor Pool	2,451	2,605	7,863	14,540	11,526	11,021	11,956	7,143	12,582	10,185	9,051	10,968	111,891
District Nursing Admin	22,212	10,967	16,630	25,141	12,354	26,973	85,651	24,796	19,261	28,726	21,328	1,529	295,568
District Operations Admin	13,045	7,010	14,921	11,741	10,684	10,156	13,478	6,622	9,318	10,156	8,378	15,549	131,058
OH Mail Room	4,251	4,658	5,736	2,834	4,520	5,004	4,185	5,267	3,199	5,473	4,090	4,239	53,455
Total Overhead Allocations	684,793	570,495	493,835	1,465,511	680,750	698,362	715,039	774,138	825,241	654,764	947,701	723,687	9,234,316
Total Expenses	3,967,822	4,327,495	4,375,417	5,326,432	5,160,268	4,235,821	4,514,918	4,724,311	4,873,424	4,318,233	4,832,656	5,001,153	55,657,948
Net Margin	\$ (2,426,149)	\$ (2,988,919)	\$ (2,732,332)	\$ (3,206,953)	\$ (3,029,861)	\$ (1,803,896)	\$ 357,024	\$ (1,921,241)	\$ (3,264,936)	\$ (1,236,587)	\$ (3,715,880)	\$ (3,219,426)	\$ (29,189,157)
Capital Contributions.	-	-	41,700	-	-	233,902	134,194	96,556	81,301	90,218	129,089	130,913	937,873
General Fund Support/Transfer In	-	-	-	-	-	-	\$15,420,458	-	\$5,009,152	-	-	\$7,821,674	\$28,251,284



Lakeside Medical Center
Statistical Information

Admissions	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total	% Var to Prior Yr
Newborn	-	-	-	-	-	-	-	-	-	-	-	-	-	121	(100.0%)	21	(100.0%)
Pediatrics	3	-	-	1	1	-	-	-	1	1	1	1	9	59	(84.7%)	43	(79.1%)
Adult	39	34	34	35	35	43	46	32	28	30	21	22	399	1,225	(67.4%)	465	(14.2%)
Total	42	34	34	36	36	43	46	32	29	31	22	23	408	1,404	(70.9%)	529	(22.9%)
Adjusted Admissions	210	153	194	252	204	224	239	177	203	185	203	214	2,458	6,932	(64.5%)	2,953	(16.8%)
Patient Days																	
Med Surg (14 beds)	3	23	43	14	26	24	41	28	26	29	29	17	303	209	45.0%	322	(5.9%)
Pediatrics (12 beds)	6	4	-	2	6	-	-	-	13	3	3	2	39	188	(79.3%)	169	(76.9%)
Telemetry (22 beds)	58	86	74	25	48	108	88	66	24	53	40	32	702	3,419	(79.5%)	734	(4.4%)
ICU (6 beds)	97	59	56	39	93	59	72	63	61	58	31	35	723	1,022	(29.3%)	892	(18.9%)
Obstetrics (16 beds)	-	-	-	-	-	-	-	-	-	-	-	-	-	398	(100.0%)	60	(100.0%)
Total (70 beds)	164	172	173	80	173	191	201	157	124	143	103	86	1,767	5,236	(66.3%)	2,177	(18.8%)
Adjusted Acute Patient Days	820	774	989	560	981	996	1,045	868	869	851	948	799	10,501	25,919	(59.5%)	12,187	(13.8%)
Other Key Inpatient Statistics																	
Occupancy Percentage	8%	8%	8%	4%	9%	9%	10%	7%	6%	7%	0.0475	0.0410	7%	20%	(66.3%)	9%	(18.8%)
Average Daily Census (excl. newborns)	5.3	5.7	5.6	2.6	6.2	6.2	6.7	5.1	4.1	4.6	3.3	2.9	4.9	14.3	(66.1%)	6.0	(18.5%)
Average Daily Census (incl. newborns)	5.3	5.7	5.6	2.6	6.2	6.2	6.7	5.1	4.1	4.6	3.3	2.9	4.9	15.2	(68.0%)	6.0	(19.5%)
Average Length of Stay (excl newborns)	3.90	5.06	5.09	2.22	4.81	4.44	4.37	4.91	4.28	4.61	4.68	3.74	4.34	4.07	6.6%	4.39	(1.2%)
Average Length of Stay (incl newborns)	3.90	5.06	5.09	2.22	4.81	4.44	4.37	4.91	4.28	4.61	4.68	3.74	4.34	3.92	10.7%	4.33	0.3%
Case Mix Index- Medicare	1.5255	2.1010	1.6395	1.6578	1.5335	1.6994	1.2080	2.0664	1.8393	2.0782	1.1542	2.2894	1.7327			1.4867	
Case Mix Index- Medicaid	-	0.6089	-	-	-	0.5471	0.6090	-	-	-	-	-	0.1471			0.9697	
Case Mix Index- All Payers	1.4756	2.3156	1.2984	1.5218	1.4462	1.5020	1.1568	1.5287	1.5899	1.6288	1.1323	1.2614	1.4881			1.3031	
Emergency Room and Outpatients																	
ER Admissions	31	22	27	22	26	36	41	27	23	24	18	15	312	691	(54.8%)	343	(9.0%)
ER Visits	1,884	1,645	1,653	1,729	1,727	1,700	1,695	1,738	1,633	1,624	1,646	1,618	20,292	18,366	10.5%	18,760	8.2%
Outpatient Visits	288	123	266	295	273	270	289	286	209	311	309	252	3,171	4,265	(25.7%)	4,265	(25.7%)
ER and Outpatient Visits	2,314	1,768	1,919	2,024	2,000	1,970	1,984	2,024	1,842	1,935	1,955	1,870	23,605	22,631	4.3%	23,025	2.5%
Observation Patient Stays	112	107	120	132	122	121	108	131	96	118	112	104	1,383	1,510	(8.4%)	1,510	(8.4%)
Surgery and Other Procedures																	
Inpatient Surgeries	13	12	12	8	12	16	22	15	9	9	13	8	149	242	(38.4%)	118	26.3%
Outpatient Surgeries	-	-	-	-	-	-	2	3	-	-	-	-	5	68	(92.6%)	1	400.0%
Endoscopies	9	4	5	1	2	6	4	10	2	1	2	1	47	101	(53.5%)	29	62.1%
Radiology Procedures	2,140	2,100	2,163	2,313	2,442	2,293	2,221	2,299	2,123	2,157	2,257	2,184	26,692	24,722	8.0%	25,070	6.5%
Lab Charges	11,871	11,051	10,967	11,404	11,389	11,354	10,259	10,848	10,015	11,468	9,830	10,302	130,758	132,387	(1.2%)	157,154	(16.8%)
Staffing																	
Paid FTE	221.31	220.50	-	-	-	-	-	-	-	-	-	-	220.91	265.25	(16.7%)	239.44	(7.7%)
Paid FTE per Adjusted Occupied Bed	8.37	8.55	-	-	-	-	-	-	-	-	-	-	7.66	3.74	105.2%	7.17	6.9%
Operational Performance																	
Gross Revenue Per Adj Pat Day	12,291	11,372	9,052	17,591	10,633	9,989	9,425	11,218	10,292	11,958	9,661	10,948	11,203	5,464	105.0%	9,370	19.6%
Net Revenue Per Adj Pat Day	1,821	1,659	1,590	3,687	2,116	2,399	4,633	3,237	1,805	3,578	1,155	1,899	2,465	1,138	116.7%	2,263	8.9%
Salaries & Benefits as % of Net Pat Revenue	126%	138%	123%	91%	92%	82%	38%	66%	124%	64%	162%	88%	86%	98%	(12.5%)	84%	1.6%
Labor Cost per Adj Pat Day	2,302	2,287	1,952	3,338	1,943	1,957	1,783	2,148	2,241	2,297	1,868	1,672	2,149	1,101	95.1%	1,884	14.0%
Total Expense Per Adj Pat Day	3,636	4,466	3,589	6,337	4,246	3,239	3,333	4,193	4,274	3,932	3,762	4,247	4,104	2,124	93.3%	3,797	8.1%

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 3,391,796	\$ 2,402,017	\$ 989,779	41.2%	\$ 2,590,668	\$ 801,128	30.9%	Gross Patient Revenue	\$ 36,513,190	\$ 29,812,300	\$ 6,700,890	22.5%	\$ 31,340,191	\$ 5,172,999	16.5%
886,651	770,759	115,892	15.0%	647,614	239,037	36.9%	Contractual Allowance	11,367,622	9,559,593	1,808,029	18.9%	10,068,060	1,299,562	12.9%
1,291,086	1,005,497	285,590	28.4%	845,439	445,647	52.7%	Charity Care	13,246,432	12,489,023	757,409	6.1%	11,740,244	1,506,188	12.8%
541,125	214,993	326,132	151.7%	561,809	(20,684)	(3.7%)	Bad Debt	5,130,567	2,661,643	2,468,924	92.8%	4,076,187	1,054,380	25.9%
2,718,862	1,991,249	727,614	36.5%	2,054,862	664,000	32.3%	Total Contractuals and Bad Debt	29,744,621	24,710,259	5,034,362	20.4%	25,884,490	3,860,130	14.9%
547,359	309,526	237,833	76.8%	963,616	(416,257)	(43.2%)	Other Patient Revenue	6,710,431	3,846,816	2,863,615	74.4%	5,161,088	1,549,344	30.0%
1,220,293	720,295	499,999	69.4%	1,499,422	(279,129)	(18.6%)	Net Patient Service Revenue	13,479,001	8,948,857	4,530,143	50.6%	10,616,789	2,862,212	27.0%
35.98%	29.99%			57.88%			Collection %	36.92%	30.02%			33.88%		
996,970	732,085	264,885	36.2%	1,458,605	(461,635)	(31.6%)	Grants	8,650,571	9,098,480	(447,909)	(4.9%)	11,227,760	(2,577,188)	(23.0%)
-	-	-	-	1,246	(1,246)	-	Interest Earnings	1,943	-	1,943	-	2,063	(120)	(5.8%)
-	-	-	-	-	-	-	Other Financial Assistance	-	-	-	-	738,416	(738,416)	-
14,874	10,706	4,169	38.9%	(642,198)	657,072	(102.3%)	Other Revenue	95,486	132,933	(37,446)	(28.2%)	276,563	(181,077)	(65.5%)
\$ 2,232,138	\$ 1,463,085	\$ 769,053	52.6%	\$ 2,317,075	\$ (84,937)	(3.7%)	Total Revenues	\$ 22,227,001	\$ 18,180,270	\$ 4,046,731	22.3%	\$ 22,861,591	\$ (634,590)	(2.8%)
							Direct Operating Expenses:							
3,186,325	3,237,796	51,472	1.6%	2,436,556	(749,769)	(30.8%)	Salaries and Wages	23,533,214	26,792,577	3,259,362	12.2%	20,913,236	(2,619,978)	(12.5%)
571,529	621,768	50,239	8.1%	536,046	(35,483)	(6.6%)	Benefits	6,062,929	6,571,904	508,974	7.7%	5,470,679	(592,251)	(10.8%)
58,497	117,103	58,606	50.0%	19,907	(38,590)	(193.9%)	Purchased Services	1,321,581	1,405,610	84,029	6.0%	394,581	(927,000)	(234.9%)
367,842	116,221	(251,621)	(216.5%)	361,007	(6,835)	(1.9%)	Medical Supplies	1,360,488	1,394,458	33,970	2.4%	1,240,342	(120,146)	(9.7%)
107,476	45,521	(61,955)	(136.1%)	29,792	(77,684)	(260.8%)	Other Supplies	384,338	546,164	161,826	29.6%	436,417	52,079	11.9%
120,930	68,139	(52,791)	(77.5%)	60,938	(59,991)	(98.4%)	Medical Services	1,099,328	817,800	(281,528)	(34.4%)	782,428	(316,900)	(40.5%)
77,821	57,315	(20,506)	(35.8%)	81,266	3,445	4.2%	Drugs	679,696	688,297	8,601	1.2%	555,006	(124,690)	(22.5%)
49,362	58,255	8,893	15.3%	37,568	(11,794)	(31.4%)	Repairs and Maintenance	541,968	698,961	156,993	22.5%	447,933	(94,035)	(21.0%)
388,493	153,515	(234,978)	(153.1%)	(331,257)	(719,750)	217.3%	Lease and Rental	1,248,583	1,842,230	593,647	32.2%	998,804	(249,779)	(25.0%)
14,548	14,601	53	0.4%	15,059	511	3.4%	Utilities	109,080	175,399	66,319	37.8%	96,773	(12,307)	(12.7%)
336,550	116,312	(220,239)	(189.4%)	187,263	(149,287)	(79.7%)	Other Expense	1,328,597	1,397,361	68,764	4.9%	1,280,472	(48,125)	(3.8%)
16,674	8,923	(7,751)	(86.9%)	159,134	142,460	89.5%	Interest Expense	213,677	112,543	(101,134)	(89.9%)	159,134	(54,543)	(34.3%)
1,606	-	(1,606)	-	-	(1,606)	-	Principal And Interest	1,606	-	(1,606)	-	-	(1,606)	-
6,635	6,528	(108)	(1.7%)	4,947	(1,688)	(34.1%)	Insurance	67,809	78,330	10,521	13.4%	63,853	(3,955)	(6.2%)
5,304,289	4,621,997	(682,292)	(14.8%)	3,598,226	(1,706,063)	(47.4%)	Total Operating Expenses	37,952,895	42,521,633	4,568,738	10.7%	32,839,658	(5,113,237)	(15.6%)
							Net Performance before Depreciation & Overhead Allocations	\$ (15,725,894)	\$ (24,341,363)	\$ 8,615,469	(35.4%)	\$ (9,978,067)	\$ (5,747,827)	57.6%
89,445	73,879	(15,566)	(21.1%)	527,570	438,125	83.0%	Depreciation	1,070,022	886,460	(183,562)	(20.7%)	820,307	(249,715)	(30.4%)
							Overhead Allocations:							
12,185	16,451	4,266	25.9%	11,677	(508)	(4.4%)	OH Risk Management	131,806	197,324	65,518	33.2%	117,684	(14,122)	(12.0%)
93,384	103,525	10,141	9.8%	91,047	(2,337)	(2.6%)	OH Revenue Cycle	1,013,986	1,242,267	228,281	18.4%	978,185	(35,801)	(3.7%)
3,050	3,185	135	4.2%	2,688	(362)	(13.5%)	OH Internal Audit	33,460	38,187	4,726	12.4%	27,881	(5,579)	(20.0%)
47,713	28,134	(19,579)	(69.6%)	33,322	(14,391)	(43.2%)	Home Office Facilities	336,004	337,597	1,592	0.5%	377,302	41,298	10.9%
14,597	14,510	(87)	(0.6%)	-	(14,597)	-	OH Administration	168,135	174,131	5,995	3.4%	497,720	329,585	66.2%
79,410	99,171	19,761	19.9%	83,679	4,269	5.1%	OH Human Resources	1,013,644	1,190,074	176,431	14.8%	836,439	(177,205)	(21.2%)
30,655	38,030	7,375	19.4%	23,784	(6,871)	(28.9%)	Legal	332,968	456,393	123,426	27.0%	214,010	(118,958)	(55.6%)
4,578	4,524	(54)	(1.2%)	4,373	(205)	(4.7%)	Records	44,562	54,277	9,715	17.9%	42,335	(2,227)	(5.3%)
-	8,919	8,919	-	8,890	8,890	-	OH Compliance	106,985	106,984	(1)	-	85,489	(21,496)	(25.1%)
52,765	58,197	5,432	9.3%	39,716	(13,049)	(32.9%)	IT Operations	599,687	698,408	98,721	14.1%	461,419	(138,268)	(30.0%)
23,666	19,494	(4,172)	(21.4%)	6,101	(17,565)	(287.9%)	IT Security	178,044	233,895	55,851	23.9%	202,296	24,252	12.0%
49,333	39,344	(9,989)	(25.4%)	29,928	(19,405)	(64.8%)	OH Finance	465,609	472,205	6,596	1.4%	339,102	(126,507)	(37.3%)
19,662	20,025	363	1.8%	16,129	(3,533)	(21.9%)	Corporate Communications	180,720	240,300	59,580	24.8%	139,923	(40,797)	(29.2%)

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,492	19,304	17,812	92.3%	-	(1,492)	-	231,603	231,604	1	-	60,595	(171,008)	(282.2%)
130,854	242,579	111,725	46.1%	99,344	(31,510)	(31.7%)	2,104,431	2,910,948	806,516	27.7%	2,050,016	(54,415)	(2.7%)
67,621	45,850	(21,771)	(47.5%)	53,857	(13,764)	(25.6%)	499,890	550,222	50,332	9.1%	442,735	(57,155)	(12.9%)
17,669	20,699	3,030	14.6%	-	(17,669)	-	200,321	248,410	48,090	19.4%	77,609	(122,712)	(158.1%)
-	13,785	13,785	-	4,193	4,193	-	165,364	165,365	1	-	91,192	(74,172)	(81.3%)
52,382	55,378	2,996	5.4%	36,449	(15,933)	(43.7%)	510,262	664,591	154,329	23.2%	486,621	(23,641)	(4.9%)
20,640	21,357	717	3.4%	-	(20,640)	-	215,372	256,284	40,911	16.0%	70,603	(144,769)	(205.0%)
11,417	12,280	863	7.0%	-	(11,417)	-	148,454	147,426	(1,028)	(0.7%)	121,464	(26,990)	(22.2%)
7,244	20,831	13,587	65.2%	15,496	8,252	53.3%	249,974	249,972	(2)	-	226,355	(23,619)	(10.4%)
2,035	2,394	359	15.0%	3,472	1,437	41.4%	28,085	28,728	643	2.2%	27,964	(121)	(0.4%)
10,044	29,524	19,480	66.0%	-	(10,044)	-	102,468	354,281	251,813	71.1%	-	(102,468)	-
1,400	22,557	21,157	93.8%	-	(1,400)	-	270,681	270,679	(2)	-	-	(270,681)	-
14,239	10,674	(3,565)	(33.4%)	-	(14,239)	-	120,020	128,084	8,065	6.3%	-	(120,020)	-
3,882	4,779	897	18.8%	-	(3,882)	-	48,954	57,343	8,389	14.6%	-	(48,954)	-
771,917	975,497	203,580	20.9%	564,145	(207,772)	(36.8%)	9,501,488	11,705,978	2,204,490	18.8%	7,974,939	(1,526,549)	(19.1%)
6,165,651	5,671,373	(494,278)	(8.7%)	4,689,941	(1,475,710)	(31.5%)	48,524,405	55,114,071	6,589,666	12.0%	41,634,904	(6,889,501)	(16.5%)
\$ (3,933,513)	\$ (4,208,288)	\$ 274,775	(6.5%)	\$ (2,372,866)	\$ (1,560,646)	65.8%	\$ (26,297,404)	\$ (36,933,801)	\$ 10,636,397	(28.8%)	\$ (18,773,312)	\$ (7,524,091)	40.1%
1,389,539	252,462	1,137,077	450.4%	854,131	535,408	62.7%	2,461,886	3,029,500	(567,614)	(18.7%)	986,971	1,474,916	149.4%
\$ 5,978,908	-	\$ 5,978,908	-	\$ 4,466,125	\$ (1,512,783)	(33.9%)	\$ 25,323,558	\$ 37,000,000	\$ (11,676,442)	(31.6%)	\$ 18,565,823	\$ (6,757,734)	(36.4%)

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
Gross Patient Revenue	\$ 3,208,530	\$ 2,531,499	\$ 2,552,091	\$ 2,896,182	\$ 2,909,023	\$ 3,190,147	\$ 3,138,945	\$ 3,090,915	\$ 2,811,962	\$ 3,086,536	\$ 3,705,563	\$ 3,391,796	\$ 36,513,190
Contractual Allowance	1,059,426	940,971	795,450	911,759	1,014,205	921,809	815,993	1,230,968	673,491	910,212	1,206,688	886,651	11,367,622
Charity Care	1,188,343	893,302	917,542	1,078,843	1,050,015	1,175,551	1,166,762	1,098,122	973,009	1,198,555	1,215,302	1,291,086	13,246,432
Bad Debt	325,374	204,443	347,137	404,411	354,100	398,923	309,917	381,214	648,346	699,755	515,822	541,125	5,130,567
Total Contractuals and Bad Debt	2,573,143	2,038,717	2,060,129	2,395,013	2,418,320	2,496,283	2,292,672	2,710,304	2,294,846	2,808,522	2,937,811	2,718,862	29,744,621
Other Patient Revenue	566,684	575,505	543,247	678,114	590,888	590,888	679,561	350,153	589,156	228,008	770,867	547,359	6,710,431
Net Patient Service Revenue	1,202,071	1,068,287	1,035,210	1,179,284	1,081,590	1,284,752	1,525,834	730,765	1,106,272	506,023	1,538,620	1,220,293	13,479,001
Collection %	37.46%	42.20%	40.56%	40.72%	37.18%	40.27%	48.61%	23.64%	39.34%	16.39%	41.52%	35.98%	36.92%
Non-Operating Revenues													
Grants	550,122	658,694	428,700	450,916	969,806	756,066	766,155	671,832	678,531	1,061,035	661,745	996,970	8,650,571
Interest Earnings	1,943	-	-	-	-	-	-	-	-	-	-	-	1,943
Other Revenue	1,437	2,526	13,368	1,092	2,155	895	3,630	1,590	13,983	36,816	3,123	14,874	95,486
Total Other Revenues	\$ 553,502	\$ 661,220	\$ 442,068	\$ 452,008	\$ 971,960	\$ 756,960	\$ 769,785	\$ 673,422	\$ 692,513	\$ 1,097,851	\$ 664,867	\$ 1,011,845	\$ 8,748,000
Total Non-Operating Revenues	\$ 1,755,573	\$ 1,729,507	\$ 1,477,278	\$ 1,631,292	\$ 2,053,550	\$ 2,041,712	\$ 2,295,619	\$ 1,404,186	\$ 1,798,785	\$ 1,603,873	\$ 2,203,487	\$ 2,232,138	\$ 22,227,001
Direct Operating Expenses:													
Salaries and Wages	1,872,309	1,512,292	1,998,118	1,593,013	1,992,463	1,948,992	1,843,046	1,801,624	2,026,079	1,783,964	1,974,992	3,186,325	23,533,214
Benefits	471,718	444,080	475,086	511,022	495,690	531,749	529,481	483,407	521,285	502,406	525,478	571,529	6,062,929
Purchased Services	3,780	39,841	27,633	301,222	336,285	108,413	114,020	123,775	89,583	45,273	73,259	58,497	1,321,581
Medical Supplies	31,086	71,763	74,918	166,912	88,454	141,793	80,069	90,637	54,694	122,742	69,578	367,842	1,360,488
Other Supplies	5,859	9,819	7,603	12,044	12,747	75,884	27,911	70,018	29,716	15,645	9,617	107,476	384,338
Medical Services	37,749	102,323	125,019	69,614	82,573	76,331	91,847	114,405	79,063	95,437	104,037	120,930	1,099,328
Drugs	74,182	46,702	41,892	42,320	42,188	63,681	53,006	50,428	58,629	46,578	82,270	77,821	679,696
Repairs and Maintenance	34,302	44,761	36,325	64,782	33,531	16,288	86,800	20,299	48,558	62,251	44,710	49,362	541,968
Lease and Rental	191,910	129,886	(54,422)	90,137	90,805	83,498	92,625	151,394	37,932	37,605	8,719	388,493	1,248,583
Utilities	5,558	13,231	5,510	7,644	10,006	7,361	10,185	9,291	8,555	8,059	9,131	14,548	109,080
Other Expense	86,265	78,069	93,788	58,676	105,038	75,674	92,735	92,956	99,414	144,225	65,206	336,550	1,328,597
Interest Expense	-	-	56,288	18,450	17,949	17,790	17,630	17,470	17,308	17,143	16,976	16,674	213,677
Principal And Interest	-	-	-	-	-	-	-	-	-	-	-	-	1,606
Insurance	4,947	4,947	4,947	4,947	4,947	4,947	4,947	6,334	6,937	6,635	6,635	6,635	67,809
Total Operating Expenses	2,819,665	2,497,713	2,892,703	2,940,782	3,312,676	3,152,400	3,044,303	3,032,038	3,077,754	2,887,964	2,990,609	5,304,289	37,952,895
Net Performance before Depreciation & Overhead Allocations	\$ (1,064,092)	\$ (768,206)	\$ (1,415,425)	\$ (1,309,490)	\$ (1,259,126)	\$ (1,110,688)	\$ (748,684)	\$ (1,627,851)	\$ (1,278,969)	\$ (1,284,090)	\$ (787,122)	\$ (3,072,150)	\$ (15,725,894)
Depreciation	30,892	30,892	201,655	87,803	89,261	88,977	89,813	89,813	90,241	90,345	90,885	89,445	1,070,022
Overhead Allocations:													
OH Risk Management	11,508	10,550	11,012	10,599	11,437	10,402	11,655	10,891	9,818	10,102	11,647	12,185	131,806
OH Revenue Cycle	81,046	75,330	-	162,033	84,800	85,134	73,335	79,426	79,387	90,824	109,286	93,384	1,013,986
OH Internal Audit	3,588	3,044	3,008	3,211	3,189	2,070	1,976	2,031	1,977	2,031	4,286	3,050	33,460
Home Office Facilities	26,450	25,091	-	37,902	19,592	25,574	24,239	37,077	18,192	33,779	40,396	47,713	336,004
OH Administration	2,283	18,787	12,453	13,871	12,698	13,349	18,937	13,648	21,108	14,196	12,208	14,597	168,135
OH Human Resources	85,592	68,007	134,987	68,587	90,552	82,055	64,698	91,855	82,713	74,306	90,882	79,410	1,013,644
Legal	22,394	24,447	22,316	40,492	33,271	26,867	25,216	25,941	27,432	23,653	30,283	30,655	332,968
Records	3,633	3,542	3,789	3,875	2,924	3,470	3,607	3,746	4,473	3,187	3,737	4,578	44,562
OH Compliance	13,667	11,822	14,607	12,306	12,965	12,765	12,096	13,047	3,710	-	-	-	106,985
IT Operations	42,187	48,371	5,820	68,578	36,151	44,138	64,162	47,012	135,914	1,337	53,251	52,765	599,687

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
IT Security	11,440	16,335	11,257	12,739	15,875	12,433	12,969	13,431	24,634	11,851	11,414	23,666	178,044
OH Finance	34,202	34,793	38,236	32,428	38,205	40,967	34,849	39,512	43,144	43,607	36,333	49,333	465,609
Corporate Communications	18,203	15,236	11,791	10,279	14,449	13,466	11,992	15,054	12,805	19,574	18,208	19,662	180,720
OH Information Technology	24,790	18,081	20,994	25,954	14,034	20,951	19,251	22,228	46,380	-	17,448	1,492	231,603
IT Applications	111,456	65,852	-	736,277	116,402	117,312	59,647	167,228	107,474	178,484	313,445	130,854	2,104,431
IT Service Center	41,803	30,484	35,825	34,788	38,269	45,034	56,323	38,254	28,602	24,940	57,946	67,621	499,890
OH Performance Excellence	24,133	10,449	15,136	15,961	14,678	20,187	15,833	15,706	18,321	15,203	17,045	17,669	200,321
Corporate Quality	13,253	11,415	17,059	16,561	20,146	19,739	19,246	20,925	23,302	-	3,718	-	165,364
OH Security Services	40,055	33,123	39,430	55,297	33,543	25,329	38,937	55,663	40,590	41,963	53,949	52,382	510,262
OH Supply Chain	20,666	16,737	17,733	17,584	17,338	15,756	17,348	17,412	19,662	16,225	18,271	20,640	215,372
HIM Department	13,556	11,912	15,225	10,052	12,903	12,507	12,059	12,517	12,126	12,275	11,905	11,417	148,454
OH Coding	25,327	18,592	22,685	21,159	21,870	21,803	21,748	21,702	25,565	21,791	20,488	7,244	249,974
OH Reimbursement	1,908	2,445	2,220	2,221	2,209	2,244	2,170	2,238	2,560	2,251	3,583	2,035	28,085
OH Clinical Labor Pool	2,245	2,386	7,201	13,315	10,555	10,094	10,949	6,541	11,522	9,328	8,289	10,044	102,468
District Nursing Admin	20,342	10,043	15,230	23,024	11,314	24,702	78,439	22,709	17,639	26,307	19,532	1,400	270,681
District Operations Admin	11,946	6,420	13,665	10,752	9,784	9,300	12,343	6,064	8,533	9,301	7,673	14,239	120,020
OH Mail Room	3,893	4,266	5,253	2,595	4,140	4,583	3,833	4,824	2,929	5,012	3,745	3,882	48,954
Total Overhead Allocations	711,568	597,561	496,932	1,462,440	703,293	722,231	727,857	806,682	830,512	691,527	978,968	771,917	9,501,488
Total Expenses	3,562,125	3,126,166	3,591,290	4,491,025	4,105,230	3,963,609	3,861,973	3,928,533	3,998,506	3,669,835	4,060,462	6,165,651	48,524,405
Net Margin	\$ (1,806,552)	\$ (1,396,660)	\$ (2,114,013)	\$ (2,859,733)	\$ (2,051,680)	\$ (1,921,897)	\$ (1,566,354)	\$ (2,524,346)	\$ (2,199,721)	\$ (2,065,962)	\$ (1,856,975)	\$ (3,933,513)	\$ (26,297,404)
Capital Contributions.	204,850	-	79,780	-	-	46,790	201,342	233,306	49,312	244,823	12,144	1,389,539	2,461,886
General Fund Support/Transfer In	-	-	-	-	-	-	\$14,702,849	-	\$4,641,801	-	-	\$5,978,908	\$25,323,558

	Clinic Administration	Belle Glade Medical Clinic	Delray Medical Clinic	Lantana Medical Clinic	Mangonia Park Medical Clinic	West Palm Beach Medical Clinic	Jupiter Medical Clinic	Lake Worth Medical Clinic	Lewis Center Medical Clinic	West Boca Medical Clinic	St Ann Place Medical Clinic	Mobile Warrior	Mobile Van Scout	Mobile Van Hero	Atlantis Medical Clinic	Port Medical Clinic	Total
Gross Patient Revenue	\$ 10,919	\$ 2,431,831	\$ 2,172,682	\$ 5,610,773	\$ 2,082,407	\$ 4,322,643	\$ 1,275,624	\$ 3,208,421	\$ 127,239	\$ 847,043	\$ 35,090	\$ 212,674	\$ 2,497	\$ 152,843	-	\$ 39,722	\$ 22,532,408
Contractual Allowance	(651,999)	933,933	756,679	1,303,848	732,543	1,144,452	425,905	1,373,437	64,821	433,225	8,575	15,474	3,111	84,995	-	6,584	6,635,582
Charity Care	(35,980)	711,355	680,614	2,306,354	327,589	1,584,163	482,776	1,112,215	23,027	287,188	5,896	138,064	285	24,819	-	28,392	7,676,759
Bad Debt	(2,376)	264,565	317,567	742,556	401,783	542,136	164,428	329,382	31,500	75,001	15,189	33,586	29	15,686	-	832	2,931,863
Total Contractual Allowances and Bad Debt	(690,355)	1,909,853	1,754,861	4,352,757	1,461,914	3,270,751	1,073,110	2,815,034	119,348	795,413	29,660	187,125	3,425	125,500	-	35,808	17,244,204
Other Patient Revenue	-	483,805	321,207	1,153,376	175,740	985,629	252,423	674,470	65,282	309,786	11,169	34,934	1	15,353	36,374	266	4,519,814
Net Patient Revenue	701,275	1,005,783	739,028	2,411,392	796,232	2,037,521	454,937	1,067,856	73,173	361,416	16,599	60,483	(927)	42,696	36,374	4,180	9,808,018
Collection %	6,422,41%	41,36%	34,01%	42,98%	38,24%	47,14%	35,66%	33,28%	57,51%	42,67%	47,30%	28,44%	(37,12%)	27,93%	-	10,52%	43,53%
Grants	1,338,643	791,475	575,253	1,006,949	695,500	932,338	333,857	801,319	3,972	288,916	59,561	77,177	-	79,781	302,989	-	7,287,728
Interest Earnings	1,943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,943
Other Revenue	87,663	5,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,567
Total Other Revenues	1,428,249	797,379	575,253	1,006,949	695,500	932,338	333,857	801,319	3,972	288,916	59,561	77,177	-	79,781	302,989	-	7,383,238
Total Revenues	\$ 2,129,523	\$ 1,803,161	\$ 1,314,281	\$ 3,418,341	\$ 1,491,732	\$ 2,969,859	\$ 788,794	\$ 1,869,175	\$ 77,146	\$ 650,332	\$ 76,160	\$ 137,660	\$ (927)	\$ 122,477	\$ 339,363	\$ 4,180	\$ 17,191,256
Direct Operational Expenses:																	
Salaries and Wages	4,525,702	1,869,969	1,446,382	2,948,492	1,675,442	2,320,539	869,446	2,122,282	32,722	725,707	182,286	209,995	1,043	219,235	-	-	19,149,241
Benefits	1,212,918	436,342	390,439	778,518	493,113	512,993	213,837	542,865	7,471	172,551	55,303	69,791	179	52,993	-	-	4,939,313
Purchased Services	363,370	34,676	381,656	13,424	403,266	20,815	17,520	8,243	5,087	21,659	-	-	355	600	8,638	-	1,279,310
Medical Supplies	-	112,931	148,487	146,196	83,022	187,388	50,748	109,659	7,891	74,419	6,041	6,779	82	4,884	91,817	-	1,030,343
Other Supplies	11,185	10,818	18,979	14,465	13,970	29,037	15,554	16,478	5,188	4,755	402	8,692	1,266	4,976	169,111	-	324,877
Medical Services	-	114,624	108,116	176,556	70,217	143,816	138,816	285,950	4,164	55,558	1,511	-	-	-	-	-	1,099,328
Drugs	-	52,448	138,244	152,910	121,289	176,052	4,096	21,849	(69)	12,256	287	156	54	124	-	-	679,696
Repairs and Maintenance	381,243	4,681	19,974	7,185	10,681	5,832	4,521	18,812	2,814	7,101	1,355	11,101	7,378	12,641	3,898	-	499,218
Lease and Rental	-	90,829	113,971	171,507	47,326	154,993	(160)	188,342	290	68,058	100	115	45	170	115,086	-	950,672
Utilities	-	23,148	11,384	2,145	7,842	2,145	15,173	11,336	1,628	7,366	1,375	-	-	-	3,801	-	87,343
Other Expense	308,241	160,853	77,597	107,478	78,791	134,621	45,405	148,286	9,501	27,256	5,829	2,254	233	12,491	7,659	-	1,126,496
Interest Expense	1,364	-	76,254	-	35,000	-	13,644	18,843	-	38,312	-	-	-	-	-	-	183,416
Principal And Interest	-	-	-	-	1,606	-	-	-	-	-	-	-	-	-	-	-	1,606
Insurance	-	5,681	3,790	8,461	469	7,844	2,111	4,762	299	1,629	-	10,561	10,386	10,617	-	-	66,609
Total Operating Expenses	6,804,024	2,917,001	2,935,272	4,527,337	3,042,033	3,696,076	1,390,711	3,497,706	76,986	1,216,628	254,489	319,445	21,021	318,729	400,010	-	31,417,469
Net Performance before Depreciation & Overhead Allocations	(4,674,501)	(1,113,840)	(1,620,991)	(1,108,996)	(1,550,301)	(726,217)	(601,917)	(1,628,531)	160	(566,296)	(178,330)	(181,785)	(21,948)	(196,252)	(60,647)	4,180	(14,226,213)
Depreciation	5,209	93,380	35,601	14,246	22,015	20,574	1,443	4,857	-	8,259	-	-	13,884	83,527	2,090	-	305,086
Overhead Allocations:																	
OH Risk Management	109,977	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,977
OH Revenue Cycle	753,638	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	753,638
OH Internal Audit	27,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,920
Home Office Facilities	262,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	262,478
OH Administration	140,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,290
OH Human Resources	833,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	833,684
Legal	277,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277,825
Records	37,182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,182
OH Compliance	89,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,268
IT Operations	500,372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,372
IT Security	148,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,558
OH Finance	388,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	388,500
Corporate Communications	150,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,791
OH Information Technology	193,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	193,248
IT Applications	1,755,915	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,755,915
IT Service Center	417,103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	417,103
OH Performance Excellence	167,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167,146
Corporate Quality	137,978	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137,978
OH Security Services	340,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	340,174
OH Supply Chain	179,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	179,705
HIM Department	123,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123,868
OH Coding	208,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	208,575
OH Reimbursement	23,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,433
OH Clinical Labor Pool	85,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,499
District Nursing Admin	225,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225,853
District Operations Admin	100,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,144
OH Mail Room	40,846	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,846
Total Overhead Allocations	7,719,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,719,971
Total Expenses	14,548,923	3,010,381	3,135,653	4,541,584	3,141,395	3,716,650	1,518,245	3,645,121	76,986	1,311,743	254,489	319,445	34,906	402,256	402,100	-	40,059,875
Net Margin	\$ (12,419,399)	\$ (1,207,220)	\$ (1,821,372)	\$ (1,123,243)	\$ (1,649,664)	\$ (746,791)	\$ (729,451)	\$ (1,775,946)	\$ 160	\$ (661,411)	\$ (178,330)	\$ (181,785)	\$ (35,833)	\$ (279,779)	\$ (62,737)	\$ 4,180	\$ (22,868,620)
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In/(Out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,951,903	\$ 1,517,807	\$ 434,096	28.6%	\$ 1,658,657	\$ 293,247	17.7%	Gross Patient Revenue	\$ 22,532,408	\$ 18,863,926	\$ 3,668,482	19.4%	\$ 18,740,707	\$ 3,791,701	20.2%
412,969	434,318	(21,349)	(4.9%)	(3,011,655)	3,424,624	(113.7%)	Contractual Allowance	6,635,582	5,397,917	1,237,665	22.9%	4,510,961	2,124,621	47.1%
691,581	583,261	108,320	18.6%	318,108	373,473	117.4%	Charity Care	7,676,759	7,249,205	427,554	5.9%	6,796,430	880,328	13.0%
271,257	143,831	127,426	88.6%	287,668	(16,410)	(5.7%)	Bad Debt	2,931,863	1,787,591	1,144,272	64.0%	2,518,564	413,299	16.4%
1,375,807	1,161,410	214,397	18.5%	(2,405,879)	3,781,687	(157.2%)	Total Contractuals and Bad Debt	17,244,204	14,434,713	2,809,491	19.5%	13,825,955	3,418,249	24.7%
348,120	226,941	121,179	53.4%	726,471	(378,351)	(52.1%)	Other Patient Revenue	4,519,814	2,820,680	1,699,134	60.2%	3,529,597	990,217	28.1%
924,216	583,338	340,878	58.4%	4,791,007	(3,866,791)	(80.7%)	Net Patient Service Revenue	9,808,018	7,249,893	2,558,125	35.3%	8,444,349	1,363,669	16.1%
47.35%	38.43%			288.85%			Collection %	43.53%	38.43%			45.06%		
891,451	599,977	291,474	48.6%	1,242,480	(351,029)	(28.3%)	Grants	7,287,728	7,456,580	(168,852)	(2.3%)	9,443,053	(2,155,325)	(22.8%)
-	-	-	-	1,246	(1,246)	-	Interest Earnings	1,943	-	1,943	-	2,063	(120)	(5.8%)
-	-	-	-	-	-	-	Other Financial Assistance	-	-	-	-	649,065	(649,065)	-
14,874	10,534	4,340	41.2%	(642,548)	657,422	(102.3%)	Other Revenue	93,567	130,811	(37,244)	(28.5%)	155,286	(61,719)	(39.7%)
\$ 1,830,541	\$ 1,193,849	\$ 636,692	53.3%	\$ 5,392,185	\$ (3,561,643)	(66.1%)	Total Revenues	\$ 17,191,256	\$ 14,837,284	\$ 2,353,972	15.9%	\$ 18,693,818	\$ (1,502,562)	(8.0%)
							Direct Operating Expenses:							
2,610,402	2,730,975	120,574	4.4%	1,981,267	(629,135)	(31.8%)	Salaries and Wages	19,218,729	22,104,895	2,886,166	13.1%	17,163,330	(2,055,399)	(12.0%)
458,130	511,928	53,798	10.5%	442,861	(15,269)	(3.4%)	Benefits	4,943,983	5,361,197	417,214	7.8%	4,502,429	(441,554)	(9.8%)
55,422	111,189	55,767	50.2%	16,453	(38,969)	(236.9%)	Purchased Services	1,279,310	1,334,598	55,289	4.1%	363,837	(915,473)	(251.6%)
331,964	90,542	(241,422)	(266.6%)	325,000	(6,964)	(2.1%)	Medical Supplies	1,030,343	1,086,453	56,110	5.2%	966,813	(63,530)	(6.6%)
98,364	37,554	(60,809)	(161.9%)	26,938	(71,426)	(265.1%)	Other Supplies	324,877	450,494	125,618	27.9%	397,809	72,933	18.3%
120,930	68,139	(52,791)	(77.5%)	60,938	(59,991)	(98.4%)	Medical Services	1,099,328	817,800	(281,528)	(34.4%)	782,428	(316,900)	(40.5%)
77,821	57,103	(20,718)	(36.3%)	81,165	3,343	4.1%	Drugs	679,696	685,797	6,101	0.9%	553,861	(125,835)	(22.7%)
45,297	55,756	10,459	18.8%	35,565	(9,732)	(27.4%)	Repairs and Maintenance	499,218	669,061	169,843	25.4%	372,229	(126,988)	(34.1%)
305,109	120,625	(184,484)	(152.9%)	(340,654)	(645,763)	189.6%	Lease and Rental	950,672	1,447,548	496,876	34.3%	730,078	(220,594)	(30.2%)
12,871	11,951	(920)	(7.7%)	12,196	(674)	(5.5%)	Utilities	87,343	143,500	56,157	39.1%	78,188	(9,156)	(11.7%)
283,417	103,968	(179,450)	(172.6%)	173,868	(109,549)	(63.0%)	Other Expense	1,126,496	1,248,969	122,473	9.8%	1,179,755	53,260	4.5%
14,233	8,923	(5,310)	(59.5%)	148,580	134,347	90.4%	Interest Expense	183,416	112,543	(70,874)	(63.0%)	148,580	(34,836)	(23.4%)
1,606	-	(1,606)	-	-	(1,606)	-	Principal And Interest	1,606	-	(1,606)	-	-	(1,606)	-
6,459	6,479	20	0.3%	4,902	(1,557)	(31.8%)	Insurance	66,609	77,748	11,139	14.3%	63,039	(3,571)	(5.7%)
4,422,025	3,915,133	(506,893)	(12.9%)	2,969,080	(1,452,945)	(48.9%)	Total Operating Expenses	31,491,626	35,540,602	4,048,976	11.4%	27,302,376	(4,189,250)	(15.3%)
							Net Performance before Depreciation & Overhead Allocations	\$ (14,300,370)	\$ (20,703,318)	\$ 6,402,948	(30.9%)	\$ (8,608,559)	\$ (5,691,811)	66.1%
75,751	69,164	(6,586)	(9.5%)	499,711	423,961	84.8%	Depreciation	922,436	829,979	(92,456)	(11.1%)	731,132	(191,304)	(26.2%)
							Overhead Allocations:							
10,167	13,725	3,558	25.9%	9,858	(309)	(3.1%)	OH Risk Management	109,977	164,645	54,668	33.2%	99,349	(10,628)	(10.7%)
69,407	76,944	7,537	9.8%	75,273	5,866	7.8%	OH Revenue Cycle	753,638	923,306	169,668	18.4%	808,710	55,072	6.8%
2,545	2,658	113	4.3%	2,269	(276)	(12.2%)	OH Internal Audit	27,920	31,863	3,943	12.4%	23,536	(4,384)	(18.6%)
37,272	21,975	(15,297)	(69.6%)	29,140	(8,132)	(27.9%)	Home Office Facilities	262,478	263,722	1,244	0.5%	329,952	67,474	20.4%
12,180	12,105	(75)	(0.6%)	-	(12,180)	-	OH Administration	140,290	145,293	5,002	3.4%	420,173	279,883	66.6%
65,312	81,567	16,255	19.9%	71,465	6,153	8.6%	OH Human Resources	833,684	978,793	145,109	14.8%	714,352	(119,332)	(16.7%)
25,578	31,736	6,158	19.4%	20,078	(5,500)	(27.4%)	Legal	277,825	380,810	102,984	27.0%	180,666	(97,159)	(53.8%)
3,820	3,774	(46)	(1.2%)	3,692	(128)	(3.5%)	Records	37,182	45,288	8,106	17.9%	35,738	(1,444)	(4.0%)
-	7,438	7,438	-	7,505	7,505	-	OH Compliance	89,268	89,267	(1)	-	72,169	(17,099)	(23.7%)
44,027	48,562	4,535	9.3%	33,528	(10,499)	(31.3%)	IT Operations	500,372	582,744	82,372	14.1%	389,526	(110,846)	(28.5%)
19,747	16,267	(3,480)	(21.4%)	5,150	(14,597)	(283.4%)	IT Security	148,558	195,160	46,602	23.9%	170,777	22,219	13.0%
41,163	32,829	(8,334)	(25.4%)	25,265	(15,898)	(62.9%)	OH Finance	388,500	394,003	5,503	1.4%	286,268	(102,232)	(35.7%)
16,406	16,705	299	1.8%	13,616	(2,790)	(20.5%)	Corporate Communications	150,791	200,504	49,713	24.8%	118,121	(32,670)	(27.7%)

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,245	16,104	14,859	92.3%	-	(1,245)	-	193,248	193,248	1	-	51,154	(142,094)	(277.8%)
109,183	202,410	93,227	46.1%	83,866	(25,317)	(30.2%)	1,755,915	2,428,865	672,950	27.7%	1,730,615	(25,300)	(1.5%)
56,422	38,261	(18,161)	(47.5%)	45,466	(10,956)	(24.1%)	417,103	459,099	41,996	9.1%	373,754	(43,349)	(11.6%)
14,743	17,268	2,525	14.6%	-	(14,743)	-	167,146	207,271	40,125	19.4%	65,517	(101,629)	(155.1%)
-	11,501	11,501	-	3,540	3,540	-	137,978	137,979	-	-	76,985	(60,993)	(79.2%)
34,921	36,919	1,998	5.4%	30,085	(4,836)	(16.1%)	340,174	443,061	102,886	23.2%	401,659	61,485	15.3%
17,222	17,820	598	3.4%	-	(17,222)	-	179,705	213,840	34,135	16.0%	59,604	(120,101)	(201.5%)
9,526	10,250	724	7.1%	-	(9,526)	-	123,868	123,011	(857)	(0.7%)	102,540	(21,328)	(20.8%)
6,044	17,383	11,339	65.2%	13,082	7,038	53.8%	208,575	208,574	(1)	-	191,088	(17,487)	(9.2%)
1,698	1,992	294	14.8%	2,931	1,233	42.1%	23,433	23,970	537	2.2%	23,606	173	0.7%
8,381	24,635	16,254	66.0%	-	(8,381)	-	85,499	295,609	210,109	71.1%	-	(85,499)	-
1,168	18,821	17,653	93.8%	-	(1,168)	-	225,853	225,852	(1)	-	-	(225,853)	-
11,881	8,906	(2,975)	(33.4%)	-	(11,881)	-	100,144	106,872	6,728	6.3%	-	(100,144)	-
3,239	3,987	748	18.8%	-	(3,239)	-	40,846	47,846	7,000	14.6%	-	(40,846)	-
623,297	792,541	169,244	21.4%	475,809	(147,488)	(31.0%)	7,719,971	9,510,494	1,790,523	18.8%	6,725,859	(994,112)	(14.8%)
5,121,073	4,776,838	(344,235)	(7.2%)	3,944,600	(1,176,472)	(29.8%)	40,134,033	45,881,075	5,747,043	12.5%	34,759,367	(5,374,665)	(15.5%)
\$ (3,290,531)	\$ (3,582,988)	\$ 292,457	(8.2%)	\$ 1,447,584	\$ (4,738,116)	(327.3%)	\$ (22,942,777)	\$ (31,043,791)	\$ 8,101,015	(26.1%)	\$ (16,065,550)	\$ (6,877,227)	42.8%
1,119,872	198,187	921,685	465.1%	932,653	187,219	20.1%	1,826,242	2,378,200	(551,958)	(23.2%)	970,072	856,170	88.3%
\$ 5,335,409	-	\$ 5,335,409	-	\$ 2,072,229	\$ (3,263,179)	(157.5%)	\$ 21,116,535	\$ 31,000,000	\$ (9,883,465)	(31.9%)	\$ 15,447,247	\$ (5,669,288)	(36.7%)
OH Information Technology							Total Overhead Allocations-						
IT Applications							Total Expenses						
IT Service Center							Net Margin						
OH Performance Excellence							Capital Contributions.						
Corporate Quality							Transfer In/(Out)						
OH Security Services													
OH Supply Chain													
HIM Department													
OH Coding													
OH Reimbursement													
OH Clinical Labor Pool													
District Nursing Admin													
District Operations Admin													
OH Mail Room													

	Dental Clinic Administration	Belle Glade Dental Clinic	Delray Dental Clinic	Lantana Dental Clinic	West Palm Beach Dental Clinic	Atlantis Dental Clinic	Port Dental Clinic	Total
Gross Patient Revenue	-	\$ 1,826,662	\$ 2,769,689	\$ 3,224,162	\$ 3,712,033	-	\$ 48,439	\$ 11,580,986
Contractual Allowance	-	639,633	748,196	1,116,374	1,297,474	-	139	3,801,816
Charity Care	-	551,896	1,234,771	1,382,427	1,797,270	-	48,188	5,014,552
Bad Debt	-	183,452	455,312	450,735	440,954	-	4,255	1,534,708
Total Contractual Allowances and Bad Debt	-	1,374,981	2,438,279	2,949,536	3,535,699	-	52,582	10,351,077
Other Patient Revenue	-	415,077	475,774	562,200	687,698	-	259	2,141,007
Net Patient Revenue	-	866,757	807,184	836,826	864,032	-	(3,883)	3,370,917
Collection %	-	47.45%	29.14%	25.95%	23.28%	-	(8.02%)	29.11%
Grants	80,987	151,569	301,671	363,637	464,980	-	-	1,362,843
Other Revenue	1,919	-	-	-	-	-	-	1,919
Total Other Revenues	82,906	151,569	301,671	363,637	464,980	-	-	1,364,762
Total Revenues	\$ 82,906	\$ 1,018,326	\$ 1,108,855	\$ 1,200,463	\$ 1,329,012	-	\$ (3,883)	\$ 4,735,679
<i>Direct Operational Expenses:</i>								
Salaries and Wages	506,316	435,990	668,854	951,945	1,492,641	-	-	4,055,747
Benefits	116,260	140,398	172,807	296,872	344,280	-	-	1,070,617
Purchased Services	-	10,987	5,035	23,516	2,423	311	-	42,272
Medical Supplies	-	44,536	71,943	81,277	132,389	-	-	330,145
Other Supplies	75	2,923	17,918	5,594	20,778	12,174	-	59,462
Repairs and Maintenance	-	6,475	14,378	8,259	10,776	2,862	-	42,750
Lease and Rental	-	35,066	45,445	67,569	133,209	16,622	-	297,911
Utilities	-	9,500	4,726	2,145	2,145	3,221	-	21,737
Other Expense	18,741	29,716	43,256	49,620	55,541	1,934	-	198,808
Interest Expense	-	-	30,261	-	-	-	-	30,261
Insurance	-	1,200	-	-	-	-	-	1,200
Total Operating Expenses	641,393	716,790	1,074,622	1,486,795	2,194,183	37,123	-	6,150,907
Net Performance before Depreciation & Overhead Allocations	(558,486)	301,536	34,233	(286,332)	(865,171)	(37,123)	(3,883)	(1,415,228)
Depreciation	-	14,412	24,286	10,503	31,785	1,208	-	82,195
<i>Overhead Allocations:</i>								
OH Risk Management	21,829	-	-	-	-	-	-	21,829
OH Revenue Cycle	260,348	-	-	-	-	-	-	260,348
OH Internal Audit	5,540	-	-	-	-	-	-	5,540
Home Office Facilities	73,526	-	-	-	-	-	-	73,526
OH Administration	27,845	-	-	-	-	-	-	27,845
OH Human Resources	179,959	-	-	-	-	-	-	179,959
Legal	55,142	-	-	-	-	-	-	55,142
Records	7,380	-	-	-	-	-	-	7,380
OH Compliance	17,717	-	-	-	-	-	-	17,717
IT Operations	99,314	-	-	-	-	-	-	99,314
IT Security	29,486	-	-	-	-	-	-	29,486
OH Finance	77,110	-	-	-	-	-	-	77,110
Corporate Communications	29,929	-	-	-	-	-	-	29,929
OH Information Technology	38,356	-	-	-	-	-	-	38,356
IT Applications	348,516	-	-	-	-	-	-	348,516
IT Service Center	82,787	-	-	-	-	-	-	82,787
OH Performance Excellence	33,175	-	-	-	-	-	-	33,175
Corporate Quality	27,385	-	-	-	-	-	-	27,385
OH Security Services	170,087	-	-	-	-	-	-	170,087
OH Supply Chain	35,667	-	-	-	-	-	-	35,667
HIM Department	24,586	-	-	-	-	-	-	24,586
OH Coding	41,399	-	-	-	-	-	-	41,399
OH Reimbursement	4,652	-	-	-	-	-	-	4,652
OH Clinical Labor Pool	16,969	-	-	-	-	-	-	16,969
District Nursing Admin	44,828	-	-	-	-	-	-	44,828
District Operations Admin	19,876	-	-	-	-	-	-	19,876
OH Mail Room	8,108	-	-	-	-	-	-	8,108
Total Overhead Allocations	1,781,517	-	-	-	-	-	-	1,781,517
Total Expenses	2,422,909	731,202	1,164,300	1,497,298	2,225,969	38,331	-	8,080,010
Net Margin	\$ (2,340,003)	\$ 287,124	\$ (55,445)	\$ (296,836)	\$ (896,957)	\$ (38,331)	\$ (3,883)	\$ (3,344,331)
Capital	-	-	-	-	-	-	-	-
Transfer In/(Out)	-	-	-	-	-	-	-	-

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,060,383	\$ 788,277	\$ 272,106	34.5%	\$ 831,963	\$ 228,420	27.5%	Gross Patient Revenue	\$ 11,580,986	\$ 9,797,174	\$ 1,783,812	18.2%	\$ 11,486,535	\$ 94,451	0.8%
325,439	290,330	35,109	12.1%	3,419,684	(3,094,245)	(90.5%)	Contractual Allowance	3,801,816	3,608,341	193,475	5.4%	5,210,965	(1,409,148)	(27.0%)
517,671	403,606	114,065	28.3%	498,439	19,232	3.9%	Charity Care	5,014,552	5,016,264	(1,712)	-	4,728,688	285,865	6.0%
143,386	46,946	96,440	205.4%	217,217	(73,831)	(34.0%)	Bad Debt	1,534,708	583,462	951,246	163.0%	1,195,871	338,837	28.3%
986,495	740,882	245,613	33.2%	4,135,340	(3,148,845)	(76.1%)	Total Contractuals and Bad Debt	10,351,077	9,208,067	1,143,010	12.4%	11,135,524	(784,447)	(7.0%)
181,613	82,168	99,446	121.0%	237,392	(55,779)	(23.5%)	Other Patient Revenue	2,141,007	1,021,136	1,119,871	109.7%	1,614,345	526,662	32.6%
255,501	129,563	125,938	97.2%	(3,065,984)	3,321,485	(108.3%)	Net Patient Service Revenue	3,370,917	1,610,243	1,760,673	109.3%	1,965,356	1,405,560	71.5%
24.10%	16.44%			(368.52%)			Collection %	29.11%	16.44%		17.11%			
105,520	132,108	(26,588)	(20.1%)	216,125	(110,605)	(51.2%)	Grants	1,362,843	1,641,900	(279,057)	(17.0%)	1,784,706	(421,863)	(23.6%)
-	-	-	-	-	-	-	Other Financial Assistance	-	-	-	-	89,351	(89,351)	-
-	172	(171)	(99.4%)	350	(350)	(100.0%)	Other Revenue	1,919	2,122	(202)	(9.5%)	121,277	(119,358)	(98.4%)
\$ 361,020	\$ 261,842	\$ 99,178	37.9%	\$ (2,849,509)	\$ 3,210,530	(112.7%)	Total Revenues	\$ 4,735,679	\$ 3,254,265	\$ 1,481,414	45.5%	\$ 3,960,691	\$ 774,988	19.6%
							Direct Operating Expenses:							
488,588	506,821	18,233	3.6%	455,289	(33,299)	(7.3%)	Salaries and Wages	4,059,333	4,687,682	628,349	13.4%	3,749,906	(309,426)	(8.3%)
92,506	109,839	17,334	15.8%	93,185	679	0.7%	Benefits	1,070,968	1,210,707	139,739	11.5%	968,250	(102,718)	(10.6%)
3,074	5,914	2,840	48.0%	3,453	379	11.0%	Purchased Services	42,272	71,012	28,740	40.5%	30,745	(11,527)	(37.5%)
35,878	25,679	(10,199)	(39.7%)	36,007	129	0.4%	Medical Supplies	330,145	308,005	(22,140)	(7.2%)	273,529	(56,615)	(20.7%)
9,113	7,967	(1,146)	(14.4%)	2,855	(6,258)	(219.2%)	Other Supplies	59,462	95,670	36,208	37.8%	38,608	(20,854)	(54.0%)
-	212	212	-	102	102	-	Drugs	-	2,500	2,500	100.0%	1,145	1,145	100.0%
4,065	2,499	(1,566)	(62.7%)	2,003	(2,062)	(102.9%)	Repairs and Maintenance	42,750	29,900	(12,850)	(43.0%)	75,703	32,953	43.5%
83,384	32,890	(50,494)	(153.5%)	9,397	(73,987)	(787.3%)	Lease and Rental	297,911	394,682	96,771	24.5%	268,726	(29,185)	(10.9%)
1,678	2,650	972	36.7%	2,863	1,185	41.4%	Utilities	21,737	31,899	10,162	31.9%	18,585	(3,152)	(17.0%)
52,190	12,344	(39,846)	(322.8%)	13,395	(38,795)	(289.6%)	Other Expense	199,395	148,392	(51,003)	(34.4%)	100,717	(98,678)	(98.0%)
2,441	-	(2,441)	-	10,553	8,113	76.9%	Interest Expense	30,261	-	(30,261)	-	10,553	(19,707)	(186.7%)
176	49	(128)	(261.2%)	45	(131)	(291.1%)	Insurance	1,200	582	(618)	(106.2%)	815	(385)	(47.2%)
773,093	706,864	(66,229)	(9.4%)	629,146	(143,947)	(22.9%)	Total Operating Expenses	6,155,431	6,981,031	825,599	11.8%	5,537,282	(618,150)	(11.2%)
							Net Performance before Depreciation & Overhead Allocations	\$ (1,419,752)	\$ (3,726,766)	\$ 2,307,013	(61.9%)	\$ (1,576,591)	\$ 156,839	(9.9%)
13,695	4,715	(8,980)	(190.5%)	27,859	14,164	50.8%	Depreciation	147,586	56,481	(91,105)	(161.3%)	89,175	(58,412)	(65.5%)
							Overhead Allocations:							
2,018	2,726	708	26.0%	1,819	(199)	(10.9%)	OH Risk Management	21,829	32,679	10,850	33.2%	18,335	(3,494)	(19.1%)
23,977	26,580	2,603	9.8%	15,774	(8,203)	(52.0%)	OH Revenue Cycle	260,348	318,960	58,613	18.4%	169,475	(90,873)	(53.6%)
505	527	22	4.2%	419	(86)	(20.5%)	OH Internal Audit	5,540	6,324	784	12.4%	4,345	(1,195)	(27.5%)
10,441	6,159	(4,282)	(69.5%)	4,182	(6,259)	(149.7%)	Home Office Facilities	73,526	73,875	349	0.5%	47,350	(26,176)	(55.3%)
2,417	2,405	(12)	(0.5%)	-	(2,417)	-	OH Administration	27,845	28,838	993	3.4%	77,547	49,702	64.1%
14,098	17,604	3,506	19.9%	12,214	(1,884)	(15.4%)	OH Human Resources	179,959	211,281	31,322	14.8%	122,087	(57,872)	(47.4%)
5,077	6,294	1,217	19.3%	3,706	(1,371)	(37.0%)	Legal	55,142	75,583	20,441	27.0%	33,344	(21,798)	(65.4%)
758	750	(8)	(1.1%)	681	(77)	(11.3%)	Records	7,380	8,989	1,609	17.9%	6,597	(783)	(11.9%)
-	1,482	1,482	-	1,385	1,385	-	OH Compliance	17,717	17,718	-	-	13,320	(4,397)	(33.0%)
8,738	9,634	896	9.3%	6,188	(2,550)	(41.2%)	IT Operations	99,314	115,663	16,349	14.1%	71,893	(27,421)	(38.1%)
3,919	3,227	(692)	(21.4%)	951	(2,968)	(312.1%)	IT Security	29,486	38,735	9,249	23.9%	31,519	2,033	6.5%
8,170	6,515	(1,655)	(25.4%)	4,663	(3,507)	(75.2%)	OH Finance	77,110	78,202	1,092	1.4%	52,834	(24,276)	(45.9%)
3,256	3,320	64	1.9%	2,513	(743)	(29.6%)	Corporate Communications	29,929	39,796	9,867	24.8%	21,802	(8,127)	(37.3%)
247	3,200	2,953	92.3%	-	(247)	-	OH Information Technology	38,356	38,356	-	-	9,441	(28,915)	(306.3%)
21,671	40,169	18,498	46.1%	15,478	(6,193)	(40.0%)	IT Applications	348,516	482,083	133,567	27.7%	319,401	(29,115)	(9.1%)
11,199	7,588	(3,611)	(47.6%)	8,391	(2,808)	(33.5%)	IT Service Center	82,787	91,122	8,336	9.1%	68,981	(13,806)	(20.0%)

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
2,926	3,431	505	14.7%	-	(2,926)	-	33,175	41,139	7,965	19.4%	12,092	(21,083)	(174.4%)
-	2,284	2,284	-	653	653	-	27,385	27,386	1	-	14,207	(13,178)	(92.8%)
17,461	18,459	998	5.4%	6,364	(11,097)	(174.4%)	170,087	221,530	51,443	23.2%	84,962	(85,125)	(100.2%)
3,418	3,536	118	3.3%	-	(3,418)	-	35,667	42,443	6,776	16.0%	10,999	(24,668)	(224.3%)
1,891	2,030	139	6.8%	-	(1,891)	-	24,586	24,415	(171)	(0.7%)	18,924	(5,662)	(29.9%)
1,200	3,448	2,248	65.2%	2,414	1,214	50.3%	41,399	41,398	(1)	-	35,267	(6,132)	(17.4%)
337	402	65	16.2%	541	204	37.7%	4,652	4,758	106	2.2%	4,358	(294)	(6.7%)
1,663	4,889	3,226	66.0%	-	(1,663)	-	16,969	58,673	41,703	71.1%	-	(16,969)	-
232	3,736	3,504	93.8%	-	(232)	-	44,828	44,827	(1)	-	-	(44,828)	-
2,358	1,768	(590)	(33.4%)	-	(2,358)	-	19,876	21,212	1,336	6.3%	-	(19,876)	-
643	791	148	18.7%	-	(643)	-	8,108	9,497	1,389	14.6%	-	(8,108)	-
148,620	182,956	34,336	18.8%	88,336	(60,284)	(68.2%)	1,781,517	2,195,484	413,967	18.9%	1,249,080	(532,437)	(42.6%)
935,407	894,535	(40,872)	(4.6%)	745,341	(190,067)	(25.5%)	8,084,535	9,232,995	1,148,461	12.4%	6,875,536	(1,208,998)	(17.6%)
\$ (574,387)	\$ (632,693)	\$ 58,306	(9.2%)	\$ (3,594,850)	\$ 3,020,463	(84.0%)	\$ (3,348,855)	\$ (5,978,730)	\$ 2,629,875	(44.0%)	\$ (2,914,846)	\$ (434,010)	14.9%
269,667	54,275	215,392	396.9%	(78,522)	348,189	(443.4%)	635,645	651,300	(15,655)	(2.4%)	16,899	618,746	3,661.4%
\$ 427,601	-	\$ 427,601	-	\$ 2,230,911	\$ 1,803,309	80.8%	\$ 4,030,917	\$ 6,000,000	\$ (1,969,083)	(32.8%)	\$ 2,955,591	\$ (1,075,326)	(36.4%)
Total Overhead Allocations-							Total Expenses						
Net Margin							Net Margin						
Capital Contributions.							Capital Contributions.						
Transfer In/(Out)							Transfer In/(Out)						

	Belle Glade Behavioral Health	Delray Behavioral Health	Lantana Behavioral Health	Mangonia Park Behavioral Health	Mangonia Pilot	West Palm Beach Behavioral Health	Lake Worth Behavioral Health	Lewis Center Behavioral Health	St Ann Place Behavioral Health	Mobile Warrior Behavioral Health	Co-Responder Unit	Total
Gross Patient Revenue	-	\$578,649	\$164,419	\$1,319,818	-	\$165,396	\$170	\$170,319	\$188	\$838	-	\$2,399,797
Contractual Allowance	-	222,092	42,796	573,880	-	53,907	-	37,214	237	98	-	930,224
Charity Care	-	130,180	61,423	259,256	-	55,115	-	49,148	-	-	-	555,121
Bad Debt	1	122,759	33,169	406,210	-	38,368	52	63,367	69	-	-	663,996
Total Contractual Allowances and Bad Debt	1	475,031	137,388	1,239,345	-	147,390	52	149,728	306	98	-	2,149,340
Other Patient Revenue	-	13,621	1,330	24,307	-	4,564	-	5,788	-	-	-	49,610
Net Patient Revenue	(1)	117,239	28,361	104,779	-	22,570	118	26,379	(118)	740	-	300,066
Collection %	-	20.26%	17.25%	7.94%	-	13.65%	69.35%	15.49%	(62.80%)	88.25%	-	12.50%
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/(Loss) On Investments	-	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ (1)	\$ 117,239	\$ 28,361	\$ 104,779	-	\$ 22,570	\$ 118	\$ 26,379	\$ (118)	\$ 740	-	\$ 300,066
Direct Operational Expenses:												
Salaries and Wages	-	-	-	-	205,820	-	-	-	-	-	49,333	255,153
Benefits	-	-	-	-	38,182	-	-	126	-	-	9,670	47,979
Other Expense	-	-	-	-	2,706	-	-	-	-	-	-	2,706
Total Operating Expenses	-	-	-	-	246,708	-	-	126	-	-	59,004	305,838
Net Performance before Depreciation & Overhead Allocations	(1)	117,239	28,361	104,779	(246,708)	22,570	118	26,253	(118)	740	(59,004)	(5,771)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Overhead Allocations:												
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	246,708	-	-	126	-	-	59,004	305,838
Net Margin	\$ (1)	\$ 117,239	\$ 28,361	\$ 104,779	\$ (246,708)	\$ 22,570	\$ 118	\$ 26,253	\$ (118)	\$ 740	\$ (59,004)	\$ (5,771)
Capital	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/Transfer In	-	-	-	-	-	-	-	-	-	-	-	-

Current Month								Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 379,511	\$ 95,933	\$ 283,577	295.6%	\$ 100,049	\$ 279,462	279.3%	Gross Patient Revenue	\$ 2,399,797	\$ 1,151,200	\$ 1,248,597	108.5%	\$ 1,112,950	\$ 1,286,847	115.6%
148,243	46,111	102,132	221.5%	239,585	(91,342)	(38.1%)	Contractual Allowance	930,224	553,335	376,889	68.1%	346,135	584,089	168.7%
81,835	18,630	63,205	339.3%	28,893	52,942	183.2%	Charity Care	555,121	223,554	331,567	148.3%	215,126	339,995	158.0%
126,482	24,216	102,266	422.3%	56,924	69,558	122.2%	Bad Debt	663,996	290,590	373,406	128.5%	361,751	302,244	83.6%
356,560	88,957	267,603	300.8%	325,402	31,158	9.6%	Total Contractuals and Bad Debt	2,149,340	1,067,479	1,081,861	101.3%	923,012	1,226,329	132.9%
17,626	417	17,209	4,126.9%	(247)	17,873	(7,236.0%)	Other Patient Revenue	49,610	5,000	44,610	892.2%	17,145	32,465	189.4%
40,577	7,393	33,183	448.8%	(225,600)	266,177	(118.0%)	Net Patient Service Revenue	300,066	88,721	211,345	238.2%	207,083	92,983	44.9%
10.69%	7.71%			(225.49%)			Collection %	12.50%	7.71%			18.61%		
\$ 40,577	\$ 7,393	\$ 33,183	448.8%	\$ (225,600)	\$ 266,177	(118.0%)	Total Revenues	\$ 300,066	\$ 88,721	\$ 211,345	238.2%	\$ 207,083	\$ 92,983	44.9%
							Direct Operating Expenses:							
87,335	-	(87,335)	-	-	(87,335)	-	Salaries and Wages	255,153	-	(255,153)	-	-	(255,153)	-
20,893	-	(20,893)	-	-	(20,893)	-	Benefits	47,979	-	(47,979)	-	-	(47,979)	-
943	-	(943)	-	-	(943)	-	Other Expense	2,706	-	(2,706)	-	-	(2,706)	-
109,171	-	(109,171)	-	-	(109,171)	-	Total Operating Expenses	305,838	-	(305,838)	-	-	(305,838)	-
							Net Performance before Depreciation & Overhead Allocations							
\$ (68,594)	\$ 7,393	\$ (75,987)	(1,027.8%)	\$ (225,600)	\$ 157,006	(69.6%)		\$ (5,771)	\$ 88,721	\$ (94,492)	(106.5%)	\$ 207,083	\$ (212,854)	(102.8%)
109,171	-	(109,171)	-	-	(109,171)	-	Total Expenses	305,838	-	(305,838)	-	-	(305,838)	-
							Net Margin							
\$ (68,594)	\$ 7,393	\$ (75,987)	(1,027.8%)	\$ (225,600)	\$ 157,006	(69.6%)		\$ (5,771)	\$ 88,721	\$ (94,492)	(106.5%)	\$ 207,083	\$ (212,854)	(102.8%)
							Transfer In/(Out)							
\$ 215,898	-	\$ 215,898	-	\$ 162,985	\$ (52,913)	(32.5%)		\$ 176,105	-	\$ 176,105	-	\$ 162,985	\$ (13,120)	(8.0%)

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
491,667	491,663	4	-	491,667	-	-	5,900,000	5,900,000	-	-	5,900,000	-	-
-	441	(441)	-	-	-	-	-	5,287	(5,287)	-	2,949	(2,949)	-
\$ 491,667	\$ 492,104	\$ (437)	(0.1%)	\$ 491,667	-	-	\$ 5,900,000	\$ 5,905,287	\$ (5,287)	(0.1%)	\$ 5,902,950	\$ (2,949)	-
1,848,478	1,529,300	(319,177)	(20.9%)	1,529,298	(319,180)	(20.9%)	19,309,113	18,351,574	(957,539)	(5.2%)	17,080,730	(2,228,383)	(13.0%)
1,848,478	1,529,300	(319,177)	(20.9%)	1,529,298	(319,180)	(20.9%)	19,309,113	18,351,574	(957,539)	(5.2%)	17,080,730	(2,228,383)	(13.0%)
\$ (1,356,811)	\$ (1,037,197)	\$ (319,614)	30.8%	\$ (1,037,631)	\$ (319,180)	30.8%	\$ (13,409,113)	\$ (12,446,287)	\$ (962,826)	7.7%	\$ (11,177,780)	\$ (2,231,333)	20.0%
1,848,478	1,529,300	(319,177)	(20.9%)	1,529,298	(319,180)	(20.9%)	19,309,113	18,351,574	(957,539)	(5.2%)	17,080,730	(2,228,383)	(13.0%)
\$ (1,356,811)	\$ (1,037,197)	\$ (319,614)	30.8%	\$ (1,037,631)	\$ (319,180)	30.8%	\$ (13,409,113)	\$ (12,446,287)	\$ (962,826)	7.7%	\$ (11,177,780)	\$ (2,231,333)	20.0%
\$1,356,811	-	\$1,356,811	-	\$1,037,631	\$(319,180)	(30.8%)	\$13,409,113	\$12,500,000	\$909,113	7.3%	\$11,177,780	\$(2,231,333)	(20.0%)

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Year to Date
Revenues:													
Intergovernmental Revenue	\$ 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
Total Revenues	\$ 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
Expenditures:													
Medicaid Match-	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,848,478	1,848,478	19,309,113
Total Operating Expenditures	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,848,478	1,848,478	19,309,113
Net Performance before Overhead Allocations	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,356,811)	\$ (1,356,811)	\$ (13,409,113)
Total Expenditures	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,529,298	1,848,478	1,848,478	19,309,113
Net Margin	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,356,811)	\$ (1,356,811)	\$ (13,409,113)
Transfer In/(Out)	\$ 1,037,631	\$ 1,037,631	\$ 1,037,631	\$ 1,037,631	\$ 1,037,631	\$ 1,037,631	\$ 1,529,298	\$ 545,964	\$ 1,037,631	\$ 1,356,811	\$ 1,356,811	\$ 1,356,811	\$ 13,409,113

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 11, 2024

1. Description: Internal Audit Workplan for FY25

2. Summary:

The agenda for Internal audit will include the Internal Audit Workplan for FY25.

3. Substantive Analysis:

To prepare the Internal Audit Workplan for FY25, Internal Audit (IA) reviewed the risks that currently exist for Health Care entities as well as Health Care District (HCD) specific auditable areas. The highest risks for the Health Care District of Palm Beach County were discussed with the CEO and CFO, and IA developed the workplan based on their input.

A majority of the IA workplan will be spent on Enterprise Resource Planning, Supply Chain, Human Capital Management (HCM) and Payroll Oracle Post Implementation reviews. The reviews will focus on ensuring that the core business processes are accurately reflected in the system and will validate the key features and functions within the implemented modules. Areas that will be reviewed include data accuracy, user adoption, potential training gaps, and system performance. The reviews will include involvement from business users, module leads, and IT to gather comprehensive feedback.

Vendor Risk Management (VRM) will continue to be addressed in FY25, as HCD management has identified that VRM is crucial to ensure that outside partners comply with HCD requirements. IA will assist in identifying best practices to adequately identify risks while leveraging technology to reduce operational costs and improve compliance. Cash Controls/PCI Compliance, Duplicate Payments and User Access reviews will continue into FY25 as ongoing IA projects. The remaining hours on the IA workplan will focus on multiple significant and moderate risk projects, with the intent being to identify key controls and review policies and process around the following areas:

- Organizational Policy Management;
- Coding and Documentation: Evaluation and Management (E&M) Coding;
- Data Integrity & Analytics;
- Documentation of Internal Controls for the Financial Reporting Process including Fixed Asset Management.

Please see below for a summary of the IA Workplan. The risk scores were compiled based on a score of 1-5, in the following areas: Occurrence/Control, Legal/Regulatory, Management Concern, Reputational, and Financial. There were no High risks noted.

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 11, 2024

Order	Project Title	Executive Sponsor	Category	Expected Percentage of Audit Plan
1	IT Project Management: Oracle Post Implementation Reviews	Andrea Steele	Information Management & Technology	50%
2	Vendor Contract Management	Andrea Steele/Jessica Cafarelli	IT and Supply Chain Management	10%
3	Organizational Policy Management	Regina All	Governance, Planning, Resources	5%
4	Payment Card Industry (PCI) Compliance	Andrea Steele/Jessica Cafarelli	Information Technology/Finance	5%
5	Accounts Payable Controls: Duplicate Payments	Jessica Cafarelli	Finance	5%
6	User Access Rights	Andrea Steele	Information Security	5%
7	Coding and Documentation: E&M Coding	Candice Abbott	Revenue Cycle	5%
8	Data Integrity & Analytics	Andrea Steele	Information Management & Technology	5%
9	Cash Collection Controls	Jessica Cafarelli	Treasury/ Cash Management	5%
10	Documentation of Internal Controls for the Financial Reporting Process including Fixed Asset Management	Jessica Cafarelli	Accounting & Reporting	5%

100% Total

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Net Operating Impact	N/A		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

Signed by:

Jessica Cafarelli

CA6A21FF2E09481...

Jessica Cafarelli
VP & Chief Financial Officer

HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 11, 2024

5. Reviewed/Approved by Committee:

N/A	N/A
Committee Name	Date

6. Recommendation:

Staff recommends the Finance & Audit Committee recommend that the Board Approve the FY25 Internal Audit Workplan.

DocuSigned by:
Approved for Legal sufficiency:
Bernabe Icaza
0CF6F7DB6706434...
Bernabe Icaza
SVP & General Counsel

DocuSigned by:
Betsy Bittar
0B27B3F480D843C...
Betsy Bittar
Senior Internal Auditor

Signed by:
Darcy Davis
77A3B53589A1477...
Darcy J. Davis
Chief Executive Officer