



HEALTH CARE DISTRICT BOARD MEETING AGENDA

December 11, 2024 at 3:00PM

1515 N Flagler Drive, Suite 101

West Palm Beach, FL 33401

Remote Participation Link:

<https://zoom.us/j/5507895592?pwd=REZ4TWtYUXowQWNpWTBaVXRzZldDQT09>

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

1. Call to Order – Carlos Vidueira, Chair

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

2. Agenda Approval

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

3. Awards, Introductions and Presentations

4. Disclosure of Voting Conflict

5. Public Comment

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Board Meeting Minutes of September 26, 2024 [Pages 1-6]



- B. **Staff Recommends a MOTION TO APPROVE:**
TRIM Meeting Minutes of September 26, 2024 [Pages 7-9]

7. Committee Reports

- 7.1 Finance and Audit Committee – (Commissioner Rooney)
- 7.2 Good Health Foundation Committee – (No Report)
- 7.3 Quality, Patient Safety and Compliance Committee – (Commissioner Caruso)
- 7.4 Lakeside Health Advisory Board – (Commissioner Jackson-Moore)
- 7.5 Community Health Centers Board – (Commissioner Ward)

8. Consent Agenda – Motion to Approve Consent Agenda Items

A. DISTRICT HOSPITAL HOLDINGS, INC.

- 8A-1 **Staff Recommends MOTION TO APPROVE:**
Medical Staff Appointments for Lakeside Medical Center (Belma Andric, MD)
[Pages 10-12]

B. HEALTH CARE DISTRICT

- 8B-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>
- 8B-2 **RECEIVE AND FILE:**
Health Care District Board Attendance [Page 13]
- 8B-3 **Staff Recommends MOTION TO APPROVE:**
Health Care District Financial Statements September 2024 (Jessica Cafarelli)
[Pages 14- 57]
- 8B-4 **Staff Recommends MOTION TO APPROVE:**
Internal Audit Work Plan FY2025 (Jessica Cafarelli) [Pages 58- 60]



8. Consent Agenda (Continued)

8B-5 Staff Recommends MOTION TO APPROVE:

Internal Audit Update (Jessica Cafarelli) [Pages 61- 64]

8B-6 Staff Recommends MOTION TO APPROVE:

District Clinic Holdings, Inc. Bylaws Amendment (Bernabe Icaza)
[Pages 65- 90]

8B-7 Staff Recommends MOTION TO APPROVE:

District Clinic Holdings, Inc. Board Member Appointment (Bernabe Icaza)
[Pages 91- 92]

8B-8 Staff Recommends MOTION TO APPROVE:

Finance & Audit Standing Committee Appointment (Bernabe Icaza)
[Pages 93- 94]

8B-9 Staff Recommends MOTION TO APPROVE:

Release of Mineral Interests on Land Sold in 2015 (Bernabe Icaza)
[Pages 95- 100]

8B-10 RECEIVE AND FILE:

Board Meeting Schedule for 2025 (Darcy Davis) [Pages 101- 102]

8B-11 RECEIVE AND FILE:

Recent Regulatory Updates and Industry Enforcement Activity
(September – November 2024) (Heather Bokor) [Pages 103- 128]

8B-12 Staff Recommends MOTION TO APPROVE:

Compliance Privacy & Ethics Work Plan (Heather Bokor) [Pages 129- 148]

9. Regular Agenda

A. DISTRICT HOSPITAL HOLDINGS, INC.

9A-1 Staff Recommends MOTION TO APPROVE:

Management and Administrative Services Agreement Between District Hospital Holdings, Inc. (Lakeside Medical Center) and Florida Health Sciences Center, Inc (Tampa General Hospital). (Candice Abbott) [Pages 149-150]



9. Regular Agenda (Continued)

B. HEALTH CARE DISTRICT

9B-1 RECEIVE AND FILE:

Behavioral Health Pilot Update (Belma Andric, MD) [Pages 151- 155]

10. CEO Comments

11. HCD Board Member Comments

12. Establishment of Upcoming Board Meetings

March 13, 2025

- 9:00AM, Health Care District Strategic Planning followed by the Health Care District Board Meeting

June 11, 2025

- 2:00PM, Joint Meeting with the Finance & Audit Committee

(1st) September Meeting (Date TBD)

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

(2nd) September Meeting (Date TBD)

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

December 10, 2025

- 2:00PM, Health Care District Board Meeting

13. Motion to Adjourn



**HEALTH CARE DISTRICT BOARD
MEETING MINUTES
September 26, 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; Dr. Jyothi Gunta; Patrick Rooney, Jr. and Cathleen Ward. Tracy Caruso was 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 (REMOTE).

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 Rooney. There being no opposition, the motion passed unanimously.

3. Awards, Introductions and Presentations

- A. Recognition of Sean O'Bannon

Ms. Davis recognized Sean O'Bannon for his eight years of dedicated service on the Health Care District. A memento was presented and sent to Commissioner O'Bannon since he was not physically in attendance to accept.

- B. Community Outreach Initiatives Check Presentation

Ms. Davis stated that every year we band together as an organization to support community outreach initiatives that align with our mission. This year staff donated over \$125,000 (through payroll deductions) to the American Heart Association, the Palm Beah County Food Bank, the Palm Beach County Homeless Coalition and the National Alliance on Mental illness. Ms. Davis asked for these Representatives to stand as she recognized each one. A picture was taken with each organization and the HCD Board of Commissioner's.

4. Disclosure of Voting Conflict

5. Public Comment

6. Election of Officers

- A. Chair
- B. Vice Chair
- C. Secretary

Chair Vidueira stated that the HCD Bylaws require that this Board elect its officers at the annual meeting in September. The newly elected officers will take office at the next regular meeting and will hold office for a one-year term and may hold that office for no more than 3 full terms. The Board Secretary Ms. Jackson-

Moore and myself are both completing our second full term as Secretary and Chair respectively, and we are both eligible for an additional term. As mentioned earlier, this is Mr. O'Bannon's last Board meeting. In addition to serving as a Board Member, he is also currently serving as an officer, as the Vice Chair. Therefore, we will need a new Board Member to be nominated for the Vice Chair officer role. As a result, I would like to start by asking for a nomination for the Vice Chair officer role to replace Mr. O'Bannon.

CONCLUSION/ACTION: Commissioner Gunta made a motion to nominate Pat Rooney as Vice Chair. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

At this time, Chair Vidueira requested a nomination for the role of Chair.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to nominate Carlos Vidueira as Chair. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

At this time, Chair Vidueira requested a nomination for the role of Secretary.

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

7. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Board Meeting Minutes of September 11, 2024.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Board Meeting Minutes of September 11, 2024. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

- B. **Staff Recommends a MOTION TO APPROVE:**
TRIM Public Hearing Meeting Minutes of September 11, 2024

CONCLUSION/ACTION: Commissioner O'Bannon made a motion to approve the TRIM Public Hearing Meeting Minutes of September 11, 2024. The motion was duly seconded by Commissioner Rooney. There being no opposition, the motion passed unanimously.

8. Committee Reports

- 8.1 Finance and Audit Committee – (No Report)
- 8.2 Good Health Foundation Committee – (No Report)
- 8.3 Quality, Patient Safety and Compliance Committee

Dr. Gunta stated that The Quality, Patient Safety & Compliance Committee met just before the Board meeting. The HCD Compliance, Privacy and Ethics Program Activities were presented to the committee. The Corporate Quality dashboards & Risk Management dashboards were presented.

- 8.4 Lakeside Health Advisory Board – (No Report)
- 8.5 Community Health Centers Board

Commissioner Ward stated that the Community Health Centers Board met yesterday. The FY25 Budget was reviewed. Change in scope approved to reflect current hours at our Mangonia Community Health Center to 7:00 AM – 7:00 PM to enhance accessibility for behavioral health patients, with the ultimate goal of providing 24-hour access.

9. 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

9A-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>

9A-2 RECEIVE AND FILE:

Health Care District Board Attendance

9A-3 Staff Recommends MOTION TO APPROVE:

Finance and Audit Standing Committee Reappointment

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

Credentialing and Privileging of Healey Center Practitioner (s)

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

Modifications to Purchasing Policy

DISTRICT HOSPITAL HOLDINGS, INC.

B. **ADMINISTRATION**

9B-1 **MOTION TO APPROVE:**

Medical Staff Appointments for Lakeside Medical Center

10. Regular Agenda

A. **ADMINISTRATION**

10A-1 **Staff Recommends MOTION TO APPROVE:**

FL-FIRST Hospital Directed Payment 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 FL-FIRST program year one.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the FL- First Hospital Directed Payment Program. The motion was duly seconded by Commissioner Gunta. There being no opposition, the motion passed unanimously.

10A-2 **Staff Recommends MOTION TO APPROVE:**

Department of Health Request for Funding

Ms. Davis stated that the Palm Beach County Department of Health has requested \$500,000 from the Health Care District to combat the increase in latent Tuberculosis cases in Palm Beach County. Data provided to the Health Care District from the Department of Health indicates that there has been a substantial increase in the number of Tuberculosis cases over the past 3 years. Specifically, the Director of DOH provided data that reflects a 108% increase compared to last year and a 268% increase since fiscal year 2021-2022.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Department of Health Request for Funding. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.

11. CEO Comments

Ms. Davis thanked everyone for attending the meeting despite the hazardous weather conditions due to Hurricane Helene.

12. HCD Board Member Comments

Commissioner Jackson-Moore thanked Commissioner O'Bannon for his support and Leadership through the years.

Commissioner O'Bannon congratulated all the newly elected officers. I'm sure they will all do a great job. He thanked Darcy and Staff for all their dedicated work.

Chair Vidueira stated that he is looking forward to the upcoming year and working together with everyone to make a positive impact in the community.

13. Establishment of Upcoming Board Meetings

December 11, 2024

- 2:00PM, Health Care District Board Meeting

14. Motion to Adjourn

There being no further business, the meeting was adjourned.

Tammy Jackson-Moore, Secretary

Date



**HEALTH CARE DISTRICT OF PALM BEACH COUNTY
TRUTH IN MILLAGE (TRIM) PUBLIC HEARING MINUTES
September 26, 2024 at 5:15p.m.
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; Dr. Jyothi Gunta; Patrick Rooney, Jr. and Cathleen Ward. Tracy Caruso was 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 (REMOTE).

Transcribing Secretary: Heidi Bromley

2. Adoption of Agenda

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

3. Regular Agenda

A. Public Hearing

1. Announce the proposed millage rate.

"The proposed millage rate of 0.6561 is 5% above the rolled-back rate of 0.6247."

- 2. Read into the record the specific purpose for ad valorem taxes.

“The purpose for levying the ad valorem taxes is to provide funding for programs to maximize the health and well-being of Palm Beach County residents by addressing their health care needs and planning for the access and delivery of services. This will be accomplished through the following programs: the trauma system, children’s health programs, care coordination for indigent and medically needy residents, Federally Qualified Health Centers, Lakeside Medical Center, the Edward J. Healey Rehabilitation and Nursing Center, and Ground Transportation.”

- 3. Public Comment

B. Motion to adopt resolution number 2024R-001 establishing a millage rate of 0.6561 mills.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to adopt the millage rate of 0.6561 mills. The motion was duly seconded by Commissioner Gunta.

Roll Call Vote:

Commissioner Ward	Yes
Dr. Gunta	Yes
Commissioner Rooney	Yes
Commissioner Jackson-Moore	Yes
Chair Vidueira	Yes

C. Motion to adopt resolution number 2024R-002 approving a total expenditure budget of \$304,305,773.

CONCLUSION/ACTION: Commissioner Ward made a motion to adopt the total expenditure budget of \$304,305,773. The motion was duly seconded by Commissioner Gunta.

Roll Call Vote:

Commissioner Ward	Yes
Dr. Gunta	Yes
Commissioner Rooney	Yes
Commissioner Jackson-Moore	Yes
Chair Vidueira	Yes

D. Adjournment

There being no further business, the TRIM Public Hearing was adjourned.

Tammy Jackson-Moore, Secretary

Date



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

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

2. Summary:

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

3. Substantive Analysis:

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

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

Last Name	First Name	Degree	Specialty	Appointment	Privileges
Vargas	Damaris	DO	Emergency Medicine	Initial Appointment	Provisional
Walker	Jenna	APRN	Emergency Medicine	Initial Appointment	Provisional Allied Health
Wells	Ashley	APRN	Critical Care	Initial Appointment	Provisional Allied Health
Abu	Yaw	MD	Pulmonary Disease	Reappointment	Courtesy
Anglade	Moise	MD	Cardiovascular Disease	Reappointment	Active
Gasho	Christopher	MD	Critical Care & Pulmonary Disease	Reappointment	Active
Jeannot	Christian	MD	Emergency Medicine	Reappointment	Active
Leber	Patrick	PA	Critical Care	Reappointment	Allied Health Professional
Magramo Del Valle	Rosalie	APRN	Emergency Medicine	Reappointment	Allied Health Professional



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

Smith	Mechele	APRN	Emergency Medicine	Reappointment	Allied Health Professional
Ottino	Fernando	MD	Nephrology	Dialysis Privileges Added	Affiliate
Bhattarai	Manoj	MD	Nephrology	Dialysis Privileges Added	Active
Amatya	Arun	MD	Nephrology	Dialysis Privileges Added	Active
Pandit	Sunila	MD	Nephrology	Dialysis Privileges Added	Active

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:

N/A

 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

N/A

 Date Approved

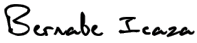



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024


6. Recommendation:

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

Approved for Legal sufficiency:

DocuSigned by:

0CF6B7D25970E4B1
Bernabe Icaza
SVP & General Counsel

DocuSigned by:

1F27D23168B64455
Belma Andric, MD
SVP & Chief Medical Officer

Signed by:

77A3B5358941477
Darcy J. Davis
Chief Executive Officer



**HEALTH CARE DISTRICT
BOARD OF COMMISSIONERS**

Board Meeting Attendance Tracking for 2024

	3/14/24	6/12/24	9/11/24	9/26/24	12/11/24
Carlos Vidueira	X	X	X	X	
Sean O'Bannon	X	REMOTE	REMOTE	REMOTE	
Tammy Jackson-Moore	X	REMOTE	REMOTE	X	
Patrick Rooney	X	ABSENT	X	X	
Tracy Caruso	X	X	X	ABSENT	
Dr. Jyothi Gunta	X	X	X	X	
Cathleen Ward	X	X	X	X	



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
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 Board review and approval.

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:


 CA6A21515351001.Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

 Finance & Audit Committee
 Committee Name

 12/11/2024
 Date Approved

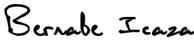


HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

6. Recommendation:

Staff recommends the Board approve the unaudited Health Care District September 2024 financial statements.

Approved for Legal sufficiency:

DocuSigned by:


0CF6F7DB6706B Bernabe Icaza
SVP & General Counsel

Signed by:


CA6A21FF2F80481 Jessica Cafarelli
VP & Chief Financial Officer

Signed by:


77A3B55599177 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							
\$ (525,135)	\$ (784,762)	\$ 259,627	(33.1%)	\$ (987,904)	\$ 462,770	(46.8%)		\$ (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)	-	Grants
-	-	-	-	\$ 900	\$ (900)	-	Total Revenues
							Direct Operating Expenditures:
175,790	173,913	(1,877)	(1.1%)	215,201	39,411	18.3%	Salaries and Wages
49,446	56,255	6,808	12.1%	64,400	14,954	23.2%	Benefits
1,414	5,025	3,611	71.9%	1,988	574	28.9%	Purchased Services
(1,146)	-	1,146	-	7,291	8,437	115.7%	Medical Supplies
15,067	8,982	(6,085)	(67.7%)	7,687	(7,381)	(96.0%)	Other Supplies
(11,779)	-	11,779	-	58,891	70,670	120.0%	Drugs
7,100	1,676	(5,424)	(323.6%)	1,599	(5,500)	(344.0%)	Repairs and Maintenance
28,657	14,215	(14,442)	(101.6%)	(11,655)	(40,313)	345.9%	Lease and Rental
600	-	(600)	-	119	(482)	(405.0%)	Utilities
6,501	7,104	603	8.5%	1,777	(4,724)	(265.8%)	Other Expense
-	-	-	-	-	-	-	Interest Expense
3,029	-	(3,029)	-	31,697	28,667	90.4%	Principal And Interest
4,792	3,433	(1,360)	(39.6%)	2,517	(2,275)	(90.4%)	Insurance
279,472	270,603	(8,870)	(3.3%)	381,510	102,038	26.7%	Total Operating Expenditures
\$ (279,472)	\$ (270,603)	\$ (8,870)	3.3%	\$ (380,610)	\$ 101,138	(26.6%)	Net Performance before Depreciation & Overhead Allocations
							Overhead Allocations:
972	1,317	345	26.2%	1,257	285	22.7%	OH Risk Management
243	253	10	4.0%	289	46	15.9%	OH Internal Audit
15,340	9,049	(6,291)	(69.5%)	-	(15,340)	-	Home Office Facilities
1,165	1,158	(7)	(0.6%)	-	(1,165)	-	OH Administration
5,174	6,462	1,288	19.9%	8,379	3,205	38.3%	OH Human Resources
2,446	3,039	593	19.5%	2,560	114	4.5%	Legal
365	358	(7)	(2.0%)	471	106	22.5%	Records
-	714	714	-	957	957	-	OH Compliance
4,210	4,640	430	9.3%	4,275	65	1.5%	IT Operations
1,888	1,557	(331)	(21.3%)	657	(1,231)	(187.4%)	IT Security
3,936	3,138	(798)	(25.4%)	3,221	(715)	(22.2%)	OH Finance
1,569	1,599	30	1.9%	1,736	167	9.6%	Corporate Communications
119	1,545	1,426	92.3%	-	(119)	-	OH Information Technology
5,396	3,661	(1,735)	(47.4%)	5,797	401	6.9%	IT Service Center
1,410	1,651	241	14.6%	-	(1,410)	-	OH Performance Excellence
-	1,098	1,098	-	451	451	-	Corporate Quality
17,461	18,465	1,004	5.4%	13,254	(4,207)	(31.7%)	OH Security Services
1,647	1,695	48	2.8%	-	(1,647)	-	OH Supply Chain
1,136	852	(284)	(33.3%)	-	(1,136)	-	District Operations Admin
310	381	71	18.6%	-	(310)	-	OH Mail Room
64,787	62,634	(2,153)	(3.4%)	43,304	(21,483)	(49.6%)	Total Overhead Allocations-
344,259	333,236	(11,023)	(3.3%)	424,814	80,555	19.0%	Total Expenditures
\$ (344,259)	\$ (333,236)	\$ (11,023)	3.3%	\$ (423,914)	\$ 79,655	(18.8%)	Net Margin
							General Fund Support/Transfer In
\$944,524	-	\$944,524	-	\$17,091,590	\$16,147,066	94.5%	

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%	
							Direct Operating Expenditures:
2,113,955	2,121,641	7,686	0.4%	2,543,815	429,860	16.9%	Salaries and Wages
626,485	680,881	54,396	8.0%	815,749	189,264	23.2%	Benefits
21,543	60,410	38,867	64.3%	20,137	(1,407)	(7.0%)	Purchased Services
6,235	-	(6,235)	-	30,953	24,718	79.9%	Medical Supplies
53,463	107,850	54,387	50.4%	72,305	18,842	26.1%	Other Supplies
51,789	-	(51,789)	-	(4,167)	(55,956)	1,342.8%	Drugs
25,104	20,200	(4,904)	(24.3%)	16,417	(8,686)	(52.9%)	Repairs and Maintenance
100,898	170,583	69,686	40.9%	83,745	(17,153)	(20.5%)	Lease and Rental
3,427	-	(3,427)	-	119	(3,308)	(2,779.8%)	Utilities
45,079	85,281	40,202	47.1%	50,780	5,701	11.2%	Other Expense
7,578	-	(7,578)	-	-	(7,578)	-	Interest Expense
51,434	6,033	(45,401)	(752.5%)	31,697	(19,737)	(62.3%)	Principal And Interest
41,582	41,191	(391)	(0.9%)	31,476	(10,106)	(32.1%)	Insurance
3,148,570	3,294,070	145,500	4.4%	3,693,026	544,456	14.7%	Total Operating Expenditures
\$ (3,147,220)	\$ (3,294,070)	\$ 146,850	(4.5%)	\$ (3,692,126)	\$ 544,906	(14.8%)	Net Performance before Depreciation & Overhead Allocations
							Overhead Allocations:
10,517	15,745	5,228	33.2%	12,668	2,151	17.0%	OH Risk Management
2,669	3,047	378	12.4%	3,000	331	11.0%	OH Internal Audit
108,030	108,543	513	0.5%	-	(108,030)	-	Home Office Facilities
13,416	13,894	478	3.4%	53,574	40,158	75.0%	OH Administration
66,041	77,534	11,494	14.8%	83,758	17,717	21.2%	OH Human Resources
26,568	36,416	9,848	27.0%	23,035	(3,533)	(15.3%)	Legal
3,555	4,331	776	17.9%	4,557	1,002	22.0%	Records
8,535	8,536	1	-	9,203	668	7.3%	OH Compliance
47,850	55,727	7,877	14.1%	49,666	1,816	3.7%	IT Operations
14,207	18,663	4,455	23.9%	21,775	7,568	34.8%	IT Security
37,152	37,678	526	1.4%	36,499	(653)	(1.8%)	OH Finance
14,421	19,174	4,753	24.8%	15,062	641	4.3%	Corporate Communications
18,481	18,480	(1)	-	6,522	(11,959)	(183.4%)	OH Information Technology
39,887	43,903	4,015	9.1%	47,653	7,766	16.3%	IT Service Center
15,984	19,821	3,837	19.4%	8,353	(7,631)	(91.4%)	OH Performance Excellence
13,195	13,195	(1)	-	9,816	(3,379)	(34.4%)	Corporate Quality
170,087	221,530	51,443	23.2%	176,953	6,866	3.9%	OH Security Services
17,184	20,449	3,265	16.0%	7,599	(9,585)	(126.1%)	OH Supply Chain
9,577	10,220	643	6.3%	-	(9,577)	-	District Operations Admin
3,907	4,576	669	14.6%	-	(3,907)	-	OH Mail Room
641,265	751,461	110,197	14.7%	569,693	(71,572)	(12.6%)	Total Overhead Allocations-
3,789,835	4,045,532	255,697	6.3%	4,262,719	472,884	11.1%	Total Expenditures
\$ (3,788,485)	\$ (4,045,532)	\$ 257,047	(6.4%)	\$ (4,261,819)	\$ 473,334	(11.1%)	Net Margin
							General Fund Support/Transfer In
\$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							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	7,316	7,316	-	2,512	2,512	-	87,842	87,842	-	-	54,633	(33,209)	(60.8%)
34,921	36,919	1,998	5.4%	23,195	(11,726)	(50.6%)	340,174	443,061	102,886	23.2%	309,667	(30,507)	(9.9%)
10,964	11,337	373	3.3%	-	(10,964)	-	114,408	136,139	21,731	16.0%	42,300	(72,108)	(170.5%)
5,336	15,678	10,342	66.0%	-	(5,336)	-	54,433	188,195	133,762	71.1%	-	(54,433)	-
744	11,987	11,243	93.8%	-	(744)	-	143,786	143,786	-	-	-	(143,786)	-
7,564	5,670	(1,894)	(33.4%)	-	(7,564)	-	63,755	68,039	4,284	6.3%	-	(63,755)	-
2,062	2,539	477	18.8%	-	(2,062)	-	26,003	30,462	4,459	14.6%	-	(26,003)	-
293,356	361,191	67,835	18.8%	218,522	(74,834)	(34.2%)	3,533,651	4,334,278	800,628	18.5%	2,908,740	(624,911)	(21.5%)
2,465,669	2,551,359	85,690	3.4%	2,545,378	79,709	3.1%	25,604,336	27,635,611	2,031,275	7.4%	25,811,464	207,128	0.8%
\$ (1,102,692)	\$ (1,053,996)	\$ (48,696)	4.6%	\$ (1,007,675)	\$ (95,017)	9.4%	\$ (7,696,424)	\$ (9,643,868)	\$ 1,947,445	(20.2%)	\$ (6,963,251)	\$ (733,173)	10.5%
4,884	25,337	(20,453)	(80.7%)	24,095	(19,211)	(79.7%)	249,145	304,000	(54,855)	(18.0%)	369,380	(120,235)	(32.6%)
\$ 2,008,457	-	\$ 2,008,457	-	\$ 2,595,382	\$ 586,926	22.6%	\$ 7,447,278	\$ 9,700,000	\$ (2,252,722)	(23.2%)	\$ 6,593,871	\$ (853,408)	(12.9%)
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)						

	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%)
\$ (2,191,773)	\$ (2,032,115)	\$ (159,657)	7.9%	\$ (1,394,145)	\$ (797,627)	57.2%	Depreciation	3,772,180	3,605,229	(166,952)	(4.6%)	3,603,644	(168,536)	(4.7%)
303,967	300,314	(3,653)	(1.2%)	479,222	175,256	36.6%	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													

Union-Care Clinics - Dental Statement of Revenues and Expenses for Fiscal Year 2020

	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
Direct Operational Expenses:								
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
Overhead Allocations:								
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)	-	-	51	-	-	-	-	-

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%)
\$ (412,072)	\$ (445,022)	\$ 32,949	(7.4%)	\$ (3,478,656)	\$ 3,066,583	(88.2%)	Depreciation	147,586	56,481	(91,105)	(161.3%)	89,175	(58,412)	(65.5%)
13,695	4,715	(8,980)	(190.5%)	27,859	14,164	50.8%	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)	-
Intergovernmental Revenue							Interest Earnings						
Total Revenues							Total Revenues						
Direct Operating Expenditures:							Medicaid Match-						
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%)
Total Operating Expenditures							Total Operating Expenditures						
\$ (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%
Net Performance before Depreciation & Overhead Allocations							Net Performance before Depreciation & Overhead Allocations						
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%)
Total Expenditures							Total Expenditures						
\$ (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%
Net Margin							Net Margin						
\$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%)
General Fund Support/Transfer In							General Fund Support/Transfer In						

	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 OF PALM BEACH COUNTY
BOARD OF DIRECTORS
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 OF PALM BEACH COUNTY
BOARD OF DIRECTORS
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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



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
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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:

 N/A
 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

 Finance and Audit Committee
 Committee Name

 12/11/2024
 Date

6. Recommendation:

Staff recommends the Board Approve the FY25 Internal Audit Workplan.

Approved for Legal sufficiency:

DocuSigned by:
 Bernabe Icaza

 0CF6F7DB630544
 Bernabe Icaza
 SVP & General Counsel

Signed by:
 Jessica Cafarelli

 CA6A21FF25C9B81
 Jessica Cafarelli
 VP & Chief Financial Officer

Signed by:
 Darcy Davis

 77A3B525BDA147F
 Darcy J. Davis
 Chief Executive Officer



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
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 OF PALM BEACH COUNTY
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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

HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
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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 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:

N/A
Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

Finance and Audit Committee
Committee Name

12/11/2024
Date

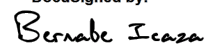


HEALTH CARE DISTRICT OF PALM BEACH COUNTY
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6. Recommendation:

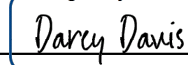
Staff Recommends a Motion for the Board to Approve the IA update for FY24.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7DB6706437 Bernabe Icaza
SVP & General Counsel

Signed by:

CA6A21FF2396C Jessica Cafarelli
VP & Chief Financial Officer

Signed by:

77A3B5B9947D Darcy Davis
Chief Executive Officer

HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

1. Description: Amendment to District Clinic Holdings, Inc. Bylaws

2. Summary:

This agenda item presents a proposed amendment to the Bylaws of District Clinic Holdings, Inc. (“DCHI”).

3. Substantive Analysis:

At the DCHI Board meeting held on October 23, 2024, the DCHI Board approved amending the Bylaws to change the date of the annual meeting from May to September. Section 14, Bylaws, require that changes to the DCHI Bylaws be submitted to final approval by the Health Care District of Palm Beach County Board of Directors.

The proposed changes to DCHI Bylaws are to Sections 10.1 and 12.4 changing the month referenced in those sections from May to September. Attached for your review are the updated DCHI Bylaws showing the proposed changes.

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"/>

*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:

N/A
Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A
Committee Name

N/A
Date Approved

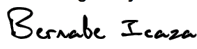


HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

6. Recommendation:

Staff recommends the Board approve the proposed changes to DCHI Bylaws.

Approved for Legal sufficiency:

DocuSigned by:


0CF6F7DB6B6B549C Bernabe Icaza
SVP & General Counsel

Signed by:


77A3B535B2A67 Darcy J. Davis
Chief Executive Officer



**Amended
Bylaws of
District Clinic Holdings, Inc.**

Amended: 2013, 2014, 2016, 2018, 2019, 2020, 2023, 2024

**Amended
Bylaws of
District Clinic Holdings, Inc.**

Section 1	Statutory Authority
Section 2	Name
Section 3	Purpose
Section 4	Officers
Section 5	Objectives
Section 6	Powers
Section 7	Board Member Responsibilities
Section 8	Member Composition
Section 9	Term of Office
Section 10	Officers
Section 11	Committees
Section 12	Meetings
Section 13	Authority
Section 14	Amendments

DISTRICT CLINIC HOLDINGS, INC.

AMENDED BY-LAWS

Section 1 – Statutory Authority

- 1.1 Statutory Authority. These Bylaws have been adopted as the Bylaws of the District Clinic Holdings, Inc. (“Clinics”) governing board of said Clinics pursuant to authority conferred upon that same governing board by Section 330 of the Public Health Service Act.
- 1.2 Health Care District of Palm Beach County. The term “District,” as used in these Bylaws, means the Health Care District of Palm Beach County and all affiliated entities.

Section 2 – Name

- 2.1 District Clinic Holdings, Inc. will be known as the “C.L. Brumback Primary Care Clinics” which shall be the common business name of the clinics.
- 2.2 Board Name. This authority shall be known as the C.L. Brumback Primary Care Clinics Board of Directors. (hereinafter referred to as the “Board”)

Section 3 – Purpose

- 3.1 Purpose. The purpose of the Board is to ensure that persons have access to high quality comprehensive health services, and that such health services are provided without regard to any persons race, color, national origin, ancestry, religion, sex, marital status, sexual orientation, age, physical handicap, medical condition, medical history, genetics, evidence of insurability, or claims history in compliance with all applicable State, Federal and local laws and regulations.

Section 4 – Offices

- 4.1 Offices. The Board shall have and continuously maintain its principal office at the Heath Care District of Palm Beach County administrative office located at 1515 N Flagler, Suite 101, West Palm Beach, FL 33401.

Section 5 – Objectives

- 5.1 The objectives of the Board are as follows:
 - a. Improvement of the general health status of the community through the promotion of preventive health services and early identification and treatment of the disease.
 - b. Identification and referral of individuals in need of health and social services.
 - c. Participation in the development of the Federal grant application.
 - d. Monitoring services provided by the clinics to ensure that community needs are being met

within the constraints of the agency.

- e. Ensure that professional standards are maintained.
- f. Interpret the health needs of the community to clinic administrative staff and interpret the services provided by the clinics, to the community.

Section 6 – Powers

6.1 General Powers. The Board is vested with authority and responsibility to provide for the comprehensive planning and delivery of adequate health care services, including, but not limited to, clinical services for the citizens of Palm Beach County, particularly medically needy citizens. For those purposes, the Board shall have and may utilize all enumerated general powers as set forth in the Health Care Act, including but not limited to:

- a. To approve and recommend the budget of the clinic operations annually. Monthly financial reports will be provided to the Governing Board at the regularly scheduled meetings. An annual financial audit and financial report by an independent auditor will be submitted to the Governing Board.
- b. To be responsible for approving the selection and dismissal of the Executive Director within the guidelines of the Health Care District of Palm Beach County Personnel Policies and Procedures.
- c. To provide input from the community, regarding appropriate matters, including, but not limited to, the health care needs of the community served.
- d. To continually provide information about the accessibility of services to the community and the clinic's responsiveness to those needs.
- e. To provide guidance regarding services and their priorities; and to establish how these priorities should be ranked as they pertain to program development.
- f. To provide a viable link with the community, engaging in community education, public relation activities and other activities which promote community identification and understanding of the clinics and services provided.
- g. To provide a nucleus in the community which reaches out to local agencies, governmental entities, and foundations, etc., to support the clinics financially and otherwise.
- h. Establish and approve general policies for the clinics. The Board acknowledges that the District is the public entity co-applicant and is permitted to retain the responsibility of establishing fiscal and personnel policies. When the public entity's board does not meet health center composition requirements, a separate health center governing board may be established. The health center board must meet all the membership requirements and perform all the responsibilities expected of governing boards except that the public entity may retain

the responsibility of establishing fiscal and personnel policies. The health center board can be a formally incorporated entity and it and the public entity board are co-applicants for the health center program. When there are two boards, each board's responsibilities must be specified in writing so that the responsibilities for carrying out the governance functions are clearly understood.

- . The Board shall work collaboratively with the District to specify each board's responsibilities, in writing so that the responsibilities of carrying out the governance functions are clearly understood by both boards.
- i. To be responsible for evaluating health care activities including services utilization patterns, productivity of the clinics, patient satisfaction, achievement of project objectives, and development of a process for hearing and resolving patient grievances.
- j. To assure that the clinics are operated in compliance with applicable federal, state and local laws, rules and regulations.
- k. To adopt health care policies, including scope and availability of services, location and hours of services.
- l. To assure compliance with the approved Quality Improvement/Quality Assurance Plan.
- m. To establish and review policies regarding the conduct of the federally funded project.
- n. Responsible for evaluating the clinics projects and achievements at least annually, and using the knowledge gained to revise its mission, goals, objectives, plans, and budgets as may be appropriate and necessary.
- o. Responsible for the annual performance evaluation of the Executive Director.
- p. To recruit, appoint, re-appoint, credential and discipline the Licensed Independent Practitioners of the Clinics and to approve policies to be adopted by the Clinics. The term Licensed Independent Practitioner shall mean any individual, as permitted by law and regulation, and also by the Clinics, to provide care and services without direction or supervision within the scope of the individual's license and consistent with the privileges granted by the organization. The foregoing shall be in accordance with applicable state, federal and local laws, rules and regulations, and in accordance with the standards of any applicable accrediting body. The Board may, in its discretion, delegate duties related to the performance of recruitment, appointment, credentialing and discipline of medical staff to the appropriate Medical Director/Dental Director except that recommendations regarding appointment, credentialing and discipline shall be presented to the Board by the Medical Director for consideration and final vote.

Section 7 – Board Member Responsibilities

7.1 ***Key function and responsibilities.***

- a. Attends and participates in all Board meetings.
- b. Each board member should be prepared for the meetings (i.e., read reports and minutes provided prior to the meetings and be familiar with the agenda), ask questions (as appropriate).
- c. Express his/her opinion and be respectful of the opinion of other members.
- d. Act in the best interests of the clinics at all times.
- e. Ensure confidentiality of clinics' information.
- f. Conflicts of Interest. Board members shall not enter into contracts or other arrangements or transactions that would be, or would give the appearance of, a conflict of interest. Further:
 1. Board members are subject to the provisions of Florida law pertaining to public officials avoiding conflicts of interest including, but not limited to, Ch. 112, Florida Statutes, the Code of Ethics for Public Officers and Employees, as well as any and all other applicable standards established by the applicable regulatory and accreditation agencies
 2. No Board member, administrator, employee or representative of the Clinics, nor any other person, organization or agency shall, directly or indirectly, be paid or receive any commission, bonus, kickback, rebate or gratuity or engage in any fee-splitting arrangement in any form whatsoever for the referral of any patient to the District or Clinics.

Section 8 – Membership Composition

- 8.1 Orientation. As new members are elected or appointed to the Board they shall receive an orientation regarding C. L. Brumback Primary Care Clinics Board to include, but not be limited to, their authority and responsibility under the 330 grant requirements, legal status, and relation to the Health Care District of Palm Beach County and a review of these By-Laws.
- 8.2 The Board shall consist of 9-13 members.
- 8.3 A majority of the Board members will be users of the in scope clinic's services within the past twenty-four months. A patient is an individual who has generated at least one health center visit. These members will be representatives of the individuals receiving services at any of the clinics.
- 8.4 The user Board members as appropriately defined in the Bylaws are consistent with applicable law, regulations and policy.
- 8.5 User Board members are defined as individuals who are (or, for planning grantees, will be) served by the clinics and who utilize the clinics as their principal source of primary care and who have used the clinic's services within the last two years.
- 8.6 Board members must live in one of the clinic's service areas.

- 8.7 No more than half of the remaining members of the Board may be individuals who derive more than 10% of their annual income from the healthcare industry. Healthcare industry is defined as “hospitals and other healthcare institutions, nurses, doctors, dentists, and other licensed healthcare professionals whose primary responsibility is providing primary preventive and therapeutic healthcare services”.
- 8.8 The remaining members of the board must be representatives of the community where the project’s catchment area is located and shall be selected for their expertise in community affairs, local government, finance, and banking, legal affairs, trade unions and other commercial and industrial concerns or social service agencies within the community.
- 8.9 No member of the Board shall be an employee of the clinics, or spouse, child, parent, brother or sister by blood, adoption or marriage of such an employee. The Executive Director may be a non-voting, ex-officio member of the Board.
- 8.10 No Board member, employee, consultant or those providing services and or goods to the Clinics may pursue any personal activity that will involve a conflict-of-interest or use their official position to make secret or private profits and will treat all matters of the clinics as confidential. Board members will not use or give the appearance of using their position for the purpose of financial gain. “Financial gain” includes financial interest, gifts, gratuities, favors, nepotism and bribery. Political favors will also be considered improper. Board members must identify any conflict-of-interest they may have regarding a particular matter and abstain from discussing or voting in the matter.
- 8.11 No Board members should act or speak, or otherwise indicate that they are authorized to act or speak, on behalf of the entire Board without express Board approval/consent.
- 8.12 Recommendation for Board membership shall be from the community being served.
- 8.13 One Board position shall be filled by the District Chair, or his/her designee, by appointing a member of the District’s Governing Board in accordance with that body’s applicable bylaws.
- 8.14 One Board member shall serve on the Finance and Audit Committee of the District’s Governing Board and one Board member shall serve on the Quality, Patient Safety, and Compliance Committee of the District’s Governing Board.

Section 9 – Term of Membership

- 9.1 Board membership will be for a period of four (4) years starting on the date membership is approved and terminating four (4) years from the date of approval. No Board member shall serve more than two (2) consecutive terms. If at any time there is a question concerning the length of the term of office for any Board member, the Governing Board will decide through any appropriate means the term of the questioned incumbent.
- 9.2 Selection of New Board Member(s) for open Member positions. The selection of new Board members to fill any vacancy then existing may or to replace any member whose Term is ended, will be as follows:
 - a. Vacancies on the Board due to the termination, resignation or death of a Member prior to the

expiration of his/her Term may be filled within sixty (60) days of the vacancy by a majority vote of the Members at the next regular meeting, or at a special meeting called for that purpose, from those eligible persons recommended by the Nominating/Membership Committee.

- b. Members eligible to serve for a second 4-year term may apply for reappointment according to the procedures instituted by the Nominating Committee and approved by the Board. When a vacancy is anticipated to occur at the completion of any Member's 4-year term, the Nominating Committee shall submit names of eligible persons to the Board for consideration at least one month prior to the Annual Meeting of the Board, and the Board shall select those persons to fill the anticipated vacancy by a majority vote at the Annual Meeting. In selecting its new members, the Board will use the criteria set out in Section 8.

9.3 Membership on the board may be terminated by resignation of a member or by resolution of the Board after any member has three (3) unexcused absences. For purposes of these Bylaws, an unexcused absence occurs when a Board member fails to attend a regularly scheduled meeting and fails to give advance notice of such absence to the Executive Director who will notify the Chair. After two (2) unexcused absences, the secretary shall send the member a reminder. On the third unexcused absence, the Board shall take action to terminate membership and the individual shall be so advised. The migrant/seasonal farm worker who is absent due to job obligation will be granted and excused absence without restrictions.

9.4 Any Board member may be removed from the Board with or without cause by a two-thirds vote of the remaining board members present and voting at any regular or special meeting called for such purpose.

Board member can be removed for cause including, but not limited to:

- a. Repeated failure to attend Board meetings, or for conduct detrimental to the interests of the clinics.
- b. Conduct inconsistent with the clinics purpose.
- c. Refusing to render reasonable assistance in carrying out the clinics purpose.
- d. Refusing to act in a manner consistent with the clinic's mission and priorities.
- e. Individual is suspended or debarred from participation in federal programs.
- f. Whenever it is determined that the best interest of the clinics could be served by such removal.

Allegations made in support of the proposal to remove a board member shall be presented in writing, by mail, to the Board member in question at least five (5) calendar days in advance of the meeting. The allegation(s) shall be noted on the agenda of the meeting. The Board member in question shall be entitled to appear before the Board and be heard at such meeting. Removal of the Board member shall create a vacancy and a new Board member shall be elected in accordance with Section 8 of this Article.

9.5 Each member will be entitled to one (1) vote.

- a. Membership shall be designated as Consumer, Health Care Provider, Community Representative, or Migrant/Seasonal Farm worker.
- b. Voting Conflict. No member shall cast a vote on any matter that could result in direct or indirect financial benefit to such member or otherwise give the appearance of or create a conflict of interest as defined in Ch. 112, Florida Statutes. Nothing in the foregoing shall prevent Board Members from voting upon matters of Board Compensation as set forth in Section 10.5.

Section 10 – Officers

10.1 Corporation officers shall be elected by the Members at the Annual Meeting in ~~May~~ September of each year for a one (1) year term of office. Any officer may be elected to serve consecutive terms in the same office, but may not serve more than two consecutive one-year terms in the same office. If there is a declared state of emergency declared at the local, state, or federal level that impacts the Clinics, the election of officers may be postponed unless the circumstances make it impossible to meet, if so, then it shall be postponed.

10.2 Removal of Officers. Any officer of the Board may be removed from office, with or without cause, by a majority vote of the Board of Directors at any meeting of the Board where a quorum exists.

10.3 Vacancies. Any time there is a vacant officer position, the Board may elect a replacement officer at its next regular meeting to serve out the remainder of the term of office, and any person so elected shall not have the remaining term count for purposes of calculating the ‘two consecutive one-year terms’ referenced in Section 10.1.

10.4 The officers and their duties for this organization shall be:

10.4.1 Chairperson

- a. To preside over all meetings and to appoint all committee and councils.
- b. The Chairperson or such representative selected by the Board shall be authorized to act for the Board, and assume on its behalf the obligations imposed by the terms and conditions of any award and Public Health Service regulations. Such execution shall constitute the acceptance by the Board of the terms and conditions of the Grant and obligate it to perform its function under the approved project in accordance with the terms thereof.
- c. The Chairperson shall be the Board’s sole and primary liaison for external affairs including serving as Board’s representative to the media.
- d. Appoint a Board member to attend District governing Board meeting in conjunction with the Executive Director, solely in advisory capacity to enhance oversight and communication between each organization

10.4.2 Vice Chairperson

- a. The Vice-Chairperson shall succeed to the office of the Chairperson if the office becomes vacant or if otherwise the chairperson is otherwise unable to perform his/her duties.
- b. To assume the duties as assigned by the Chairperson in his/her absence.
- c. Perform such duties as assigned by the Chairperson or Board of Directors.

10.4.3 Secretary

- a. The secretary shall be responsible for ensuring recording and maintaining of the minutes of all meetings of the governing Board, and shall perform such duties as may be assigned by the Chairperson of the Board. The Secretary or designee shall distribute copies of minutes of all Board and/or committee meetings to all members of the Board.
- b. To monitor the minutes of all meeting of the Board and Executive Committee.
- c. To assure that his/her designees notifies members of all Board meetings and conferences.
- d. To advise staff members regarding correspondence.
- e. To monitor, review and approve the preparation of the agendas.

10.4.4 Treasurer

- a. To review monthly and/or periodic financial reports prior to presentation to the Board during scheduled meetings.

10.5 Compensation

Members shall serve without compensation except the Board may authorize and establish policies governing the reimbursement of certain reasonable expenses, such as mileage, incurred to attend meetings.

Section 11 – Committees

- 11.1 There shall be an Executive/By-Law Committee comprised of the officers of the Board. This committee shall meet as provided in these Bylaws and as otherwise deemed necessary by the Chairperson. The Chairperson shall serve as the Committee chair and the Executive Director will serve as a non-voting, *ex officio*, member of the Executive Committee. The Executive Committee shall:
 - a. Act as advisor to the Chairperson;
 - b. Exercise the powers of the Board between regular Board meetings, except that the Executive Committee may not take final action to amend these bylaws, remove a board member from office, hire or remove the Executive Director, or sell or acquire assets;

- c. Report to the Board at its next regular meeting on any official actions it has taken;
 - d. Annually review and recommend to the Board any necessary change to the bylaws; and
 - e. Annually review the performance of the Executive Director for report to the Board.
 - f. Serve as the ad hoc Personnel Committee as needed.
- 11.2 Vacancies of the Executive committee occur when there is a vacant officer position. The vacancy is filled with the election of a member to serve out the officer's remaining term (See Section 10).
- 11.3 The Standing Committees shall be the Finance Committee, Quality Council and Planning Committee.
- 11.4 The Membership/Nominating Committee shall be an ad hoc committee, activated and populated at the direction of the Chairperson to recruit and nominate individuals to fill vacancies of the Governing Board. The Membership/Nominating Committee shall, if requested, review, edit, and submit proposed revisions to policies and procedures for the recruitment, screening and orientation of potential new Board members and present to the Board information on eligible persons to fill vacancies. This committee shall, if requested, assist in development of a board orientation program. The Executive Director, or his/her designee, will serve as a no voting, ex-officio member of this committee.
- 11.5 The Planning Committee shall oversee the clinic's goals and objectives, and develop a strategic planning workshop for the Board to be held at least every three (3) years. The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of this committee.
- 11.6 The Quality Council shall review and make recommendations for clinical services, monitor progress of Health Care Plan objectives, review Clinical Outcome measures audits, monitor and review Quality Assurance and Continuous Quality Improvement, Principles of Practice, credentialing, community needs survey data, patient satisfaction survey, and recommend new clinical programs. The Quality Council will meet on a monthly basis. If there is a declared state of emergency declared at the local, state, or federal level that impacts the Clinics, the Quality Council meetings may be postponed unless the circumstances make it impossible to meet, if so, then it shall be postponed. The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of this committee.
- 11.7 The Standing Committees will meet as set forth in these Bylaws and will provide a report of its meeting(s) during the next Board meeting following the Committee meeting, and make any recommendations for Board action, which will then become part of the Board documents.
- 11.8 Proxy: An absent member shall not be allowed to vote by proxy.
- 11.9 Members of the Planning Committee and Quality Council may also include non-board members with specific areas of expertise that support the mission of that committee.
- 11.10 The Finance Committee shall review the budget, expenditures, and all other financial reports related to the operations of the C. L. Brumback Primary Care Clinics. The Finance Committee will report to the full Board of Directors. The Finance Committee will meet on a quarterly basis, and may include clinic staff employees. The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of this committee.

Section 12 – Meeting

- 12.1 Regular meetings shall be held monthly. Time and place shall be determined by Board.
- 12.2 Special meetings may be called by the Chairperson whenever Board business cannot be held until the next regular meeting.
- 12.3 Meetings shall conform to the requirements of Ch. 286, Florida Statutes (“Government in the Sunshine Act”), including the taking and maintenance of meeting minutes, and such minutes shall be retained by District in accordance with the requirements of the State of Florida’s Record Retention Schedules GS1-SL (State and Local Government Agencies), GS4 (Public Health Care Facilities and Providers), and/or any other applicable Schedule(s)), regarding Minutes of Official Meetings.
- 12.4 The Annual Meeting shall coincide with the Regular meeting held during the Month of ~~May~~ September and shall hold the election of officers.
- 12.5 Quorum shall consist of a majority of the members of the Governing Board as then constituted, for the regular scheduled meetings and the special called meetings. Once a quorum is established for any meeting it remains for the duration of the meeting unless one or more members permanently absents him/herself from the meeting and the sum of the remaining members falls below the number needed for a quorum.
- 12.6 Board members should make every reasonable effort to attend Board meetings in person and the needs of the District are best served when all Board members are physically present at Board meetings. However, if a Board member is unable to be physically present at a Board meeting, a Board member may attend a meeting of the Board by teleconferencing or other technological means. Attendance by Board members pursuant to the foregoing shall constitute in person presence at the meetings and shall be counted towards the quorum. . . Any electronic or technological means utilized to permit the Board members to participate or vote in a Board meeting must be properly amplified or displayed so that all attending the meeting can hear or see the Board member’s comments and vote and so that the board member can hear and see all other board members’ comments and or votes and the comments of other participants in the meeting.

Section 13 – Authority

The parliament authority of the Governing Board shall be used based on ROBERTS RULE OF ORDER (current edition), unless contrary procedure is established by the Articles of Incorporation, these Bylaws, standing rule, or by resolution of the Board of Directors.

Section 14 – Amendments

These By-Laws may be amended or repealed by a vote from the majority of the total membership of the Governing Board. Changes in the By-Laws are subject to approval by the District.

Section 15 – Dissolution of the Corporation

In the event of the liquidation, dissolution or winding up of the corporation whether voluntary, or involuntary,

or operation of law, the Board of Directors of the Corporation shall dispose of the assets of the Corporation in conformance with Federal and State of Florida law, as modified by the regulations promulgated by designated oversight agency or department, and in accordance with the Corporation's Articles of Incorporation.

CERTIFICATE

This certifies that the foregoing constitutes the Bylaws of District Clinics Holdings, Inc., amended and adopted by the Members of the Corporation at a meeting held on the 23rd day of October 2024.

BY: _____

Julia Bullard, Secretary

Approved as to form and Legal Sufficiency

BY: _____

Bernabe Icaza
General Counsel

HISTORY OF DISTRICT CLINIC HOLDINGS, INC. BYLAWS

The initial Bylaws of the District Clinic Holdings, Inc. Board were first adopted on the 24th day of January, 2013. Amendments made subject to Section 14 of the District Clinic Holdings, Inc. Bylaws are listed below:

Change Number	Date of Adoption	Section(s) Amended
1	March 28, 2013	<p>Title Pages amended to read:</p> <p>Section 11.3 relating to the Finance Committee deleted and</p> <p>Section 11.9 amended to remove reference to Finance Committee.</p>
2	May 23, 2013	<p>Section 2.1 amended to remove the following: “Thus, as used in these bylaws, the terms “Board” shall mean the C.L. Brumback Health Clinic Board of Directors.”</p> <p>Section 6.1m amended to remove ability to establish and revise policies.</p> <p>Section 6.1q amended to remove the following: “Within its discretion to file article of dissolution and dissolve the corporation.</p> <p>Section 8.10 “The Board shall ensure that the provision is made applicable to all employees, consultants and those providing goods and or services to the Center.” deleted.</p> <p>Section 11.1 removed requirement to make recommendations to full Board.</p>

Section 11.7 removed “The Personnel Committee shall review staffing needs and recommends changes in staffing levels when deemed desirable. While the Board’s personnel policies shall be consistent with those of the Health Care District the Board must tailor its personnel policies to the clinical operations of the corporation.” To dissolve the Personnel Committee.

Section 11.8 removed “The Finance Committee shall review the budget, expenditures, and financial policies and make recommendations to the Board in regard to certain concerns. While the Board’s financial policies shall be consistent with those the Health Care District the Board must tailor its financial policies to the clinical operation of the corporation.” To dissolve Finance Committee.

3

August 1, 2013

Section 2.1 amended to include: “hereinafter referred to as the “Board”)

Section 6.1m amended to include establishment of policies.

Section 6.1q added power to: “Facilitate the annual Chief Executive Officer performance evaluation process.”

Section 8.10 amended to include: “...employee, consultant or those providing services and or goods to the Clinic...”

4

August 9, 2013

Section 2.1 established for clarification regarding common business name

Section 2.2 replaced Health Clinic Board with Primary Care Clinics Board of Directors

Section 6.1.b replaced Project with Executive

Section 6.1.h removed “To adopt and be responsible for operating and personnel policies and procedures, including selection and dismissal procedures, salary and benefits scales and employee grievance procedures within the guidelines of the Health Care District of Palm Beach County Personnel Policies and Procedures” and amended to include ability to establish and approve general policies for the clinics as stated in PIN 1998-12, Part II Section 330, Governance Requirements.

Section 6.1.m amended to include ability to establish policies

Section 6.1.q amended to establish responsibility for the Executive Director’s annual performance evaluation

Section 8.1 amended to include the common business name, CL Brumback Primary Clinics

Section 8.9 amended to replace previously referenced project director with Executive Director

Section 8.11 amended to

include "...otherwise indicate that they are authorized to act or speak..."

Section 8.13 added

Section 9 amended to read:
Term of Membership

Section 9.1 amended to clarify membership length of terms

Section 9.2 added for establishment of selecting New Board Members.

Section 9.2.a added to establish requirements for filling vacancies on the Board due to termination, resignation, or death of a Member.

Section 9.2.b added to establish procedure for member reappointment instituted by the Nominating Committee

Section 9.3 amended to define an unexcused absence

Section 9.4 amended to read:
"Board member can be removed for cause including, but not limited to:"

Section 9.4.a "...causes include the" deleted

Section 9.5 regarding Board vacancies was deleted, became section 9.2.a

Section 10.1 amended to become Section 10.4

Section 10.1 included to establish election of officers by Members

Section 10.2 added in order to establish process for removal of officers.

Section 10.3 added to establish election of a replacement officer on a vacant position.

Section 10.4.d. deleted: “The Chairperson, or his/her designee, shall represent the board before the news.”

Section 10.4.d reads: “The Chairperson shall be the Board’s sole and primary liaison for external affairs including serving as Board’s representative to the media.”

Section 10.4.e added to read: “Appoint a Board member to attend District governing Board meeting in conjunction with the Executive Director, solely in advisory capacity to enhance oversight and communication between each organization.”

Section 10.4.e amended to include ability to review and approve agendas.

Section 10.5 added: “the Board may authorize and establish policies governing the reimbursement of certain...”

Section 11.1 replaced clinic’s director with Executive Director. Added “The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of

this committee.

Section 11.2 included for establishment of a Personnel Committee

Section 11.3 removed “The Executive Committee of the Board shall consist of the Officers of the Board”

Section 11.4 added requirement to develop policies and procedures for recruitment, screening and orientation of potential new Board members and present information to the Board on eligible persons to fill vacancies.

Section 11.5 added: “The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of this committee.”

Section 11.6 amended to read that the Clinical Committee is to be also known as the Quality Committee.

Section 11.7 amended to include requirement for committees report to include any recommendations for Board action

Section 11.9 deleted Committee members

Section 11.10 added to read: The Finance Committee shall review the budget, expenditures, and all other financial reports related to the operations of the C.L.

Brumback Primary Care Clinics. The Finance Committee will report to the full Board of Directors. The Finance Committee will meet on a monthly basis, and may include clinic staff employees. The Finance Committee will meet on a monthly basis. The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of this committee. Section 13 added: “unless contrary procedure is established by the Articles of Incorporation, these Bylaws, standing rule, or by resolution of the Board of Directors.

Section 15 added for requirement for disposing of assets in the event of dissolution of the Corporation

5

February 18, 2014

Section 11 renumbered for efficiency.

Section 8.2 amended to increase the number of Board members to 10-13.

Section 10.3 added: to serve out the remainder of the term of office, and any person so elected shall not have the remaining term count for purposes of calculating the ‘two consecutive one-year terms’ referenced in 10.1.

Section 11.3 amended to establish process for filling vacancy of an officer position.

Section 12.3 added: “Meetings shall conform to the requirements of Ch. 286, Florida Statutes (“Government in the Sunshine Act”), including the

taking and maintenance of meeting minutes, and such minutes shall be retained by District in accordance with the requirements of the State of Florida's Record Retention Schedules GS1-SL (State and Local Government Agencies), GS4 (Public Health Care Facilities and Providers), and/or any other applicable Schedule(s)), regarding Minutes of Official Meetings".

Section 12.4 added to read: "Effective in 2014, the Annual Meeting shall coincide with the Regular meeting held during the month of May and the election of officers to hold office commencing in the next fiscal year shall be held. In order to transition to this new schedule, the election of officers held in November 2013 for terms to continue through December 31, 2014, shall remain unchanged. The election to be held in May 2014 shall be for the officers whose terms shall commence on January 1, 2015, and each election that follows shall select the officers whose terms shall commence on the following January 1".

Section 12.5 previously section 12.3 added "unless one or more members permanently absents him/herself from the premises of the meeting and the sum of the remaining members falls below the number need for a quorum".

Section 12.6 previously section 12.4 amended to include condition to comply with Government in the Sunshine Act requirement.

Section 6.1.o Remove provision, it is duplicative of

audit language in Section 6.1.a

Added Section 6.1.q

Added Section. 7.1.f to establish Board member responsibilities regarding Conflicts of Interest

Section 9.5.b added.

Section 10.4.1 removed subsection b (Chairperson shall have the same right to vote on matters as any other Board member)

Replaced Section 11.1 with the following: There shall be an Executive/Bylaw Committee comprised of the officers of the Board. This committee shall meet as provided in these Bylaws and as otherwise deemed necessary by the Chairperson. The Chairperson shall serve as the Committee chair, and the Executive Director will serve as a non-voting, *ex officio* member of the Executive Committee. The Executive Committee shall:

- a. Act as advisor to the Chairperson;
- b. Exercise the powers of the Board between regular Board meetings, except that the Executive Committee may not take final action to amend these bylaws, remove a board member from office, hire or remove the Executive Director, or sell or acquire assets;
- c. Report to the Board at its next regular meeting on any official actions it has taken;

- d. Annually review and recommend to the Board any necessary change to the bylaws; and Annually review the performance of the Executive Director for report to the Board

7	May 26, 2015	Amended Section 6.1.q to include Licensed Independent Practitioner and term of same. Addition of Dental Director.
8	March 28, 2018	Amended Section 4.1 to update administrative address. Addressed grammatical errors throughout.
9	December 11, 2019	Amended Section 8.7 to define healthcare.
10	January 29, 2020	Amended Section 6.1h to remove invalid HRSA PIN, 6.11 to updated QI/QA Plan, 8.3 to define patient and 8.9 to include adoption. Added robust language to section 9.4 regarding Board member termination.
11	May 27, 2020	Amended Section 10.1 to permit postponement of officer elections in the event of a declared state of emergency Added Section 12.7 to permit remote meetings during public emergencies.
12	September 30, 2020	Amended Section 11.6 to permit postponement of the Quality Council meetings in the event of a declared state of emergency
13	January 27, 2021	Amended Section 12.6 adding

Language related to telephone
Videoconferencing
Participation

14 December 14, 2021

Amended Section 9 updating
Membership term to 4 years
from date of appointment;
removed language related to
filing unexpired terms; and
Section 11 updating Finance
Committee meetings to
Quarterly.

15 October 25, 2023

Amended Section 12.6 to allow
Board members to participate
in meetings by technological
means. Amended Section 14
requiring Bylaws amendment
by majority of the Board
members and approval by
Governing Board.

16 October 23, 2024

Amended Section 10.1 to
change the Annual Meeting
from May to September.
Amended Section 12.4 to
change the Annual Meeting
from May to September.



**HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024**

1. Description: District Clinic Holdings, Inc. Board Member Appointment

2. Summary:

This agenda item presents the Board of Directors of the Health Care District of Palm Beach County ("HCD") with a recommendation to replace and appoint a new Health Care District Board member to serve on the Board of Directors of District Clinic Holdings, Inc. ("Clinics").

3. Substantive Analysis:

HCD's Bylaws state that the Board of Directors is to appoint board members to the subsidiary and affiliated entities as set forth in the bylaws of each such subsidiary or affiliated entity. The Clinics' Bylaws allow one HCD Board member to serve on the Clinic's Board.

Currently, Ms. Cathleen Ward serves on the Clinics' Board. This agenda item proposes to replace Ms. Ward on the Clinic's Board with Mr. Alberto Borroto.

Appointment:

- Mr. Alberto Borroto, as a member of the Board of Directors of the Clinics.

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"/>

*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:

N/A

Jessica Cafarelli
VP & Chief Financial Officer

HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

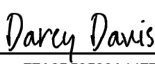
5. Reviewed/Approved by Committee:

<div>N/A</div> <div>Committee Name</div>	<div>N/A</div> <div>Date Approved</div>
--	---

6. Recommendation:

Staff recommends that Ms. Ward be replaced as a Clinic’s Board member and that the Board approve the appointment of Mr. Alberto Borroto to serve as a Board member to the Clinic’s Board of Directors.

Approved for Legal sufficiency:

<div>DocuSigned by:</div> <div></div> <div>0CF6F7DB6C24-44-11-2024</div> <div>Bernabe Icaza</div> <div>SVP & General Counsel</div>	<div>Signed by:</div> <div></div> <div>77A3B5589477-11-2024</div> <div>Darcy J. Davis</div> <div>Chief Executive Officer</div>
--	--



**HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024**

1. Description: Finance and Audit Standing Committee Appointment

2. Summary:

This agenda item presents the Board with a recommendation to fill a vacancy on the Finance and Audit Standing Committee.

3. Substantive Analysis:

The Bylaws of the Health Care District of Palm Beach County ("District") state that the Board shall appoint standing committee members to a four (4) year term with the standing committee membership limited to two (2) full terms. This agenda item includes the recommendation to appoint the following Board member to the Finance and Audit Standing Committee:

Appointment:

- **Ms. Cathleen Ward**, current District Board member.

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"/>

*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:

N/A

Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

Committee Name

N/A

Date Approved

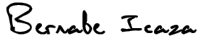



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

6. Recommendation:

Staff recommends the Board approve Ms. Cathleen Ward to the Finance and Audit Standing Committee.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7DB6706434
Bernabe Icaza
SVP & General Counsel

Signed by:

77A3B53D8A477J
Darcy J. Davis
Chief Executive Officer



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

1. Description: Release of Mineral Interests On Land Sold in 2015

2. Summary:

This agenda item requests the Board approve a release of mineral rights to the Buyer, 10th Avenueue Partnership, LTD. (“Buyer”), involving a sale of land and property by HCD that took place on November 4, 2015.

3. Substantive Analysis:

On November 4, 2015, HCD sold by Special Warranty Deed to Buyer certain land situated in Palm Beach County, Florida, together with the building and improvements located on said land. See, attached Warranty Deed. The transaction documents from 2015 did not release certain mineral rights which were reserved pursuant to Section 270.11, Florida Statutes. Recently, the Title Company identified missing from the 2015 transaction the release of those mineral rights. Buyer has requested that HCD as the seller in the 2015 transaction release the phosphate, metal, petroleum and mineral interests referenced in Section 270.11, Florida Statutes.

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"/>

*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:

N/A
Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A
Committee Name

N/A
Date Approved

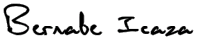



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

6. Recommendation:

Staff recommends the Board approve the release of the phosphate, metal, petroleum and mineral interests referenced under Section 270.11, Florida Statutes, to the Buyer.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7DE0786434
Bernabe Icaza
SVP & General Counsel

Signed by:

77A3B35589A4477
Darcy J. Davis
Chief Executive Officer



This instrument was prepared by:
 Mitchell B. Kirschner, Esquire
 GrayRobinson, P.A.
 225 NE Mizner Boulevard
 Suite 500
 Boca Raton, Florida 33432

CFN 20150416996
 OR BK 27925 PG 1152
 RECORDED 11/12/2015 14:43:20
 Palm Beach County, Florida
 AMT 6,900,000.00
 Doc Stamp 48,300.00
 Sharon R. Bock, CLERK & COMPTROLLER
 Pgs 1152 - 1155; (4pgs)

Parcel Identification No. 70-43-44-20-01-008-0080

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED made this 4 day of November, 2015, between HEALTH CARE DISTRICT OF PALM BEACH COUNTY, an independent special taxing district subject to the terms of the Palm Beach County Health Care Act (Chapter 2003-326, Laws of Fla.) (the "Grantor"), whose post office address is 2601 10th Avenue N, #104, Lake Worth, Florida 33461 and 10TH AVENUE PARTNERSHIP LTD., a Florida limited partnership (the "Grantee"), whose post office address is 401 South Dixie Highway, Suite 300, West Palm Beach, FL 33401.

WITNESSETH:

THAT the Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other valuable considerations, the receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto Grantee, all that certain land situate in Palm Beach County, Florida, and more particularly described on Exhibit A attached hereto and made a part hereof (the "Property").

TOGETHER WITH all of Grantor's right, title and interest in and to all structures, buildings, improvements and fixtures, and personal property located on the Property, if any (the "Improvements").

Subject to *ad valorem* (real property) taxes and assessments for the year 2015 and subsequent years, which are not yet due and payable; all of the matters of record set forth in Exhibit B attached hereto and made a part hereof, without intending to re-impose any of the foregoing.

TOGETHER, with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND Grantor hereby covenants with Grantee that Grantor is lawfully seized of the Property in fee simple; that Grantor has good right and lawful authority to sell and convey the Property; and that Grantor does hereby warrant the title to the Property and will defend the same

against the lawful claims of all persons claiming by, through or under Grantor, but against none others.

IN WITNESS WHEREOF, the Grantor has caused this Special Warranty Deed to be executed in its name and its corporate seal to be hereunto affixed by its proper officer thereunto duly authorized, the day and year first above written.

<p>Signed, sealed and Delivered in the presence of:</p> <p><u>Heidi Bramley</u> Print Name: <u>Heidi Bramley</u></p> <p><u>Damaris Lopez</u> Print Name: <u>Damaris Lopez</u></p>	<p>GRANTOR:</p> <p>HEALTH CARE DISTRICT OF PALM BEACH COUNTY, an independent special taxing district subject to the terms of the Palm Beach County Health Care Act (Chapter 2003-326, Laws of Fla.)</p> <p>By: <u>Nicholas W. Romanello</u> Nicholas W. Romanello Interim Chief Executive Officer</p>
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STATE OF FLORIDA)
)SS:
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me this 4 day of November, 2015, by Nicholas W. Romanello, Chief Executive Officer of HEALTH CARE DISTRICT OF PALM BEACH COUNTY, an independent special taxing district subject to the terms of the Palm Beach County Health Care Act (Chapter 2003-326, Laws of Fla.), on behalf of such entity, who (check one) ☒ is personally known to me or ☐ has produced _____ as identification.

Damaris Lopez
Print Name: Damaris Lopez
NOTARY PUBLIC
State of Florida
My Commission Expires: 1/27/17

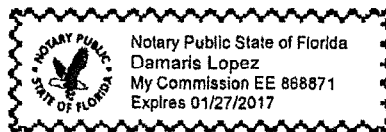


EXHIBIT "A"

LEGAL DESCRIPTION OF THE PROPERTY

PARCEL I:

THE NORTH 185 FEET OF THE SOUTH 210 FEET OF THE WEST ONE-HALF (W 1/2) OF TRACT 23, MODEL LAND COMPANY'S SUBDIVISION OF SECTION 20, TOWNSHIP 44 SOUTH, RANGE 43 EAST, ACCORDING TO THE PLAT THEREOF ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT IN AND FOR PALM BEACH COUNTY, FLORIDA, RECORDED IN PLAT BOOK 5, PAGE 79.

PARCEL II:

A PARCEL OF LAND SITUATE IN TRACT 23, OF MODEL LAND COMPANY'S SUBDIVISION OF SECTION 20, TOWNSHIP 44 SOUTH, RANGE 43 EAST, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 5, PAGE 79, PALM BEACH COUNTY RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SAID TRACT 23, RUN NORTH 87°45'06" WEST ALONG THE SOUTH LINE OF SAID TRACT 23, A DISTANCE OF 165.17 FEET TO A POINT; THENCE NORTH 01°51'44" EAST, A DISTANCE OF 25 FEET TO THE POINT OF BEGINNING, SAID POINT BEING IN THE NORTH RIGHT-OF-WAY LINE OF 10TH AVENUE NORTH; THENCE CONTINUE NORTH 01°51'44" EAST, A DISTANCE OF 444.06 FEET TO A POINT; THENCE SOUTH 87°44'21" EAST, A DISTANCE OF 132.30 FEET TO A POINT IN THE WEST RIGHT-OF-WAY LINE OF FLORIDA-MANGO ROAD, SAID POINT BEING 33 FEET WEST OF THE EAST LINE OF TRACT 23; THENCE SOUTH 01°52'39" WEST ALONG SAID WEST RIGHT-OF-WAY LINE A DISTANCE OF 423.91 FEET TO A POINT OF CURVATURE; THENCE SOUTHWESTERLY ALONG THE ARC OF A CURVE CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 20 FEET AN ARC DISTANCE OF 31.55 FEET TO A POINT OF TANGENCY, SAID POINT BEING IN THE NORTH RIGHT-OF-WAY LINE OF SAID 10TH AVENUE NORTH; THENCE NORTH 87°45'06" WEST ALONG SAID NORTH RIGHT-OF-WAY LINE A DISTANCE OF 112.05 FEET TO THE POINT OF BEGINNING.

PARCEL III:

A PARCEL OF LAND LYING AND BEING IN SECTION 20, TOWNSHIP 44 SOUTH, RANGE 43 EAST, AND MORE PARTICULARLY DESCRIBED AS THE WEST HALF (W 1/2) OF TRACT 23, LESS THE SOUTH 210 FEET; THE SOUTH 32 FEET OF THE WEST ONE-HALF (W 1/2) OF TRACT 8; THE SOUTH 32 FEET OF TRACT 9, ALL OF TRACT 22, LESS THE NORTH 185 FEET OF THE SOUTH 210 FEET OF THE WEST 165 FEET; AS RECORDED IN PLAT BOOK 5, PAGE 79, MODEL LAND COMPANY'S SUBDIVISION OF SECTION 20, TOWNSHIP 44 SOUTH, RANGE 32 EAST, IN THE OFFICIAL RECORDS OF PALM BEACH COUNTY, FLORIDA, LESS THE SOUTH 25 FEET, AS CONVEYED TO PALM BEACH COUNTY IN OFFICIAL RECORD BOOK 1334, PAGE 419.

PARCEL IV:

A PARCEL OF LAND LYING AND BEING IN SECTION 20, TOWNSHIP 44 SOUTH, RANGE 43 EAST, AND MORE PARTICULARLY DESCRIBED AS THE NORTH 185 FEET OF THE SOUTH 210 FEET OF THE WEST 165 FEET OF TRACT 22, OF MODEL LAND COMPANY'S SUBDIVISION OF SECTION 20, TOWNSHIP 44 SOUTH, RANGE 32 EAST, AS RECORDED IN PLAT BOOK 5, PAGE 79, IN THE OFFICIAL RECORDS OF PALM BEACH COUNTY, FLORIDA.

EXHIBIT "B"

PERMITTED EXCEPTIONS

1. Taxes and assessments for the year 2015 and subsequent years, which are not yet due and payable.
2. Provisions of the Plat of MODEL LAND COMPANY'S SUBDIVISION OF SECTION 20, TOWNSHIP 44 SOUTH, RANGE 43 EAST, recorded in Plat Book 5, Page 79, of the Public Records of Palm Beach County, Florida.
3. Notice of Restriction on Land in Section 20, Township 44 South, Range 43 East, recorded in Deed Book 633, Page 185, of the Public Records of Palm Beach County, Florida.
4. Grant of Utility Easement in favor of the Village of Palm Springs, Florida, recorded in Book 3149, Page 314, of the Public Records of Palm Beach County, Florida.
5. Easement as set forth in Dedication Agreement to the Village of Palm Springs, Florida, recorded in Book 3946, Page 1263; as affected by that certain Bill of Sale recorded in Book 3946, Page 1261, both of the Public Records of Palm Beach County, Florida.
6. Survey prepared by Miller Land Surveying, dated September 9, 2015, under Job No. L-1663-B, shows the following:
 - a) Walkways and concrete curbs extending beyond property line and into 10th Avenue North right-of-way;
 - b) Wood fence extending beyond property line on the West; and
 - c) Chain link fence extends into property on the North side.



**HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024**

1. Description: Board Meeting Schedule for 2025

2. Summary:

This agenda item provides the Board 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 dates will be determined once other taxing authorities establish their TRIM dates.

March 13, 2025

- 9:00AM, Health Care District Strategic Planning followed by the Health Care District Board Meeting

June 11, 2025

- 2:00PM, Joint Meeting with the Finance & Audit Committee

(1st) September Meeting (Date TBD)

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

(2nd) September Meeting (Date TBD)

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

December 10, 2025

- 2:00PM, Health Care District Board Meeting



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

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"/>

*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
CA6A71F5F2ED0461
Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A
Committee Name

N/A
Date

6. Recommendation:

Staff recommends the Board Receive and File the 2025 Board meeting schedule.

Approved for Legal sufficiency:

DocuSigned by:
Bernabe Icaza
0CF6F7D0B670642B
Bernabe Icaza
SVP & General Counsel

Signed by:
Darry Davis
77A3B5B36A0A077
Darry Davis
Chief Executive Officer



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

1. Description: Recent Regulatory Updates and Industry Enforcement Activity (September – November 2024)

2. Summary:

This item presents recent health care regulatory updates and industry enforcement activity which may impact the Health Care District of Palm Beach County ("HCD"). An overall summary and supplemental details are being provided to the Board as informational, including: recent Regulatory Updates and Industry Enforcement Activity since the last meeting held (which covered June 2024 – August 2024).

3. Substantive Analysis:

HCD Compliance, Privacy, and Ethics ("CPE") consistently reviews regulatory updates and industry enforcement activity to keep abreast of the changes and potential impacts to HCD, communicate information to necessary parties, and help shape CPE's Work Plan. Information is searched, tracked, reviewed, analyzed, monitored, and posted to our regulatory dashboard. HCD CPE determines the information necessary to communicate to HCD staff, physicians, and leadership, as well as if additional action (e.g., audit, policy, training) is necessary. These updates are presented to the HCD Board by the HCD VP/Chief Compliance and Privacy Officer, on a quarterly basis.

Recent Trends in the Regulatory and Enforcement:

Recent trends include, but are not limited to: Increased focus on cybersecurity, with several breach events, ransomware attacks and malicious actors, President-elect Trump named a few new faces to lead key health agencies such as Health and Human Services (HHS) and the Centers for Medicare and Medicaid (CMS), final rules for prospective payment systems impacting physician/hospital payment, HIPAA Right of Access violations, numerous Civil Monetary Penalties Law violations for supervision issues or employment of excluded or unlicensed individuals, continued enforcement of the Stark Law and Anti-Kickback Statute, continued telehealth enforcement, rise of Artificial Intelligence and cases, EMTALA violations, continued False Claims Act (FCA) allegations/settlements, COVID-19 fraud, updated Department of Justice (DOJ) Evaluation of Compliance Program guidance, and new Industry-specific Compliance Program Guidance issued by the Office of Inspector General (OIG) for Nursing Homes.



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

Regulatory Updates

1. Donald Trump Elected President, Names Several Individuals to Lead Key Health Agencies and fill his Cabinet (11/2024)
2. The Office of Inspector General ("OIG") Issues First Nursing Facility Industry Segment-Specific Compliance Program Guidance ("ICPG") (11/2024)
3. CMS Issues CY2025 Medicare Physician Fee Schedule ("MPFS") Final Rule (11/2024)
4. The Center for Connected Health Policy ("CCHP") Issues New Telehealth Policy Summary Report Fall 2024 (11/2024)
5. The OIG Issues Report on Concerns for Safeguards to Protect Resident During Discharges From Nursing Homes (11/2024)
6. CMS Issues CY 2025 Medicare Hospital Outpatient Prospective Payment System ("OPPS") and Ambulatory Surgery Center ("ASC") Final Rule (11/2024)
7. Texas Governor Issues Executive Order Requiring Citizenship Questions at Hospitals (11/2024)
8. CMS Issues Updated Processes for Patients Moved to Observation Status (10/2024)
9. The American Medical Association ("AMA") Current Procedural Terminology ("CPT") Editorial Panel Removes 16 Day Requirement for Remote Physiologic Monitoring Codes (10/2024)
10. HHS' HC3 (Health Sector Cybersecurity Coordination Center) Release Sector Warning of Miracle Exploit Vulnerabilities in Oracle Systems (10/2024)
11. HHS' HC3 Issue Scattered Spider Cyberthreat Actor Alert Known for Targeting Healthcare Sector with Sophisticated Social Engineering Attacks (10/2024)
12. Office for Civil Rights ("OCR") Explains Department's Key Priorities at Recent HHS-NIST (National Institute of Standards and Technology) Conference on Safeguarding Protected Health Information ("PHI") (10/2024)
13. White House Reviewing Proposed Updates to the Health Information Portability and Accountability Act ("HIPAA") Security Rule Updates (10/2024)
14. OIG Publishes Annual List of Top Unimplemented Recommendations (10/2024)
15. OCR Issue Guidance on Ransomware Prevention and Response (10/2024)
16. HHS Announces Initiative to Enforce Information Blocking Violations (10/2024)
17. Department of Justice ("DOJ") Criminal Division Issues Updated Evaluation of Corporate Compliance Program (09/2024)
18. Lawmakers introduce Healthcare Cybersecurity Act in House (08/2024)
19. The Federal Bureau of Investigation ("FBI"), Cybersecurity and Infrastructure Security Agency ("CISA"), and Department of Defense ("DOD") Warn Healthcare Sector that Iran-Based Group is Targeting Them (08/2024)



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

20. HHS Withdraws Appeal Related to Hospital Third-Party Online Tracking Technologies (08/2024)
21. OCR Reminds HIPAA-Regulated Entities That Physical Security Measures are Essential for HIPAA Security Rule Compliance (08/2024)

Industry Enforcement Activity

1. New York Judge Dismisses a Digital Millenium Copyright Act ("DMCA") Claims Against OpenAI (11/2024)
2. Second Wave of Enforcement in Nationwide Telemedicine Fraud Schemes (11/2024)
3. Two California Residents Charged with Obtaining Over \$2 Million in COVID-19 Pandemic Relief Funds (11/2024)
4. OCR Imposes \$240,000 Civil Monetary Penalty ("CMP") Law for Failure to Follow HIPAA Security Rule at Providence Medical Institute in California (10/2024)
5. St. Peter's Health Reaches Nearly \$11 Million FCA Settlement for Actions Taken by Oncologist (10/2024)
6. OCR Initiates 50th HIPAA Right of Access Enforcement Action (10/2024)
7. Mercy Health Youngstown Self-Discloses Exclusion, CMP Law Violations through an Employee of a Contractor (10/2024)
8. Long Island Plastic Surgical Group Confirms Data Breach of Over 160,000 Individuals' Data (10/2024)
9. Physician Agrees to Settlement to Resolve Supervision and Incident-to Billing Violations that Violated the CMP Law (10/2024)
10. Ohio Facility Agrees to Pay Over \$100,000 to Resolve Allegations that it Employed an Unlicensed Individual, Violating the CMP Law
11. Refresh Mental Health Facility Agrees to Nearly \$340,000 Settlement for Improper Supervision in Violation of the CMP Law (10/2024)
12. Lee Memorial Health System ("Lee Health") Agrees to Over \$1.75 Million Settlement to Resolve FCA Allegations, CMP Law Violations for False Claims and Medically Unnecessary Surgeries (10/2024)
13. Texas Man Found Guilty in \$160 Million Extensive Medicare Billing Fraud Scheme (10/2024)
14. Group Self-Discloses CMP Law Violation, Agreed to Pay Nearly \$440,000 for Employing Excluded Individual (10/2024)
15. Accura Healthcare Management Services Agrees to Pay Over \$60,000 for Employing Excluded Individual (10/2024)



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

16. Coliseum Medical Center (Georgia) Enters \$100,000 Settlement Agreement for Violations of the Emergency Medical Treatment and Labor Act ("EMTALA") (10/2024)
17. Emergency Department Physician Enters into \$65,000 Settlement Agreement to Resolve EMTALA Violations for Failing to Accept Patient Transfer (10/2024)
18. Ultra Radio Dispatch Transportation Service Agrees to Over \$60,000 Settlement After Paying Cash for Referrals (10/2024)
19. Tenet Hospitals Limited, d/b/a The Hospitals of Providence, Agrees to Pay \$726,000 to Resolve CMP Law Allegations (10/2024)
20. Loudes Counseling Center Self-Discloses CMP Law Violations, Agreed to Pay Nearly \$125,000 for Services Provided by an Unlicensed Employee (10/2024)
21. United Surgical Partners International ("USPI"), USP Siouxland Inc., and South Dakota Surgical Hospitals (doing business as Dunes Surgical Hospital) Agrees to Pay More Than \$12.7M to Resolve Alleged FCA, Stark Law, and Anti-Kickback Statute Violations relating to improper financial relationships between the groups (09/2024)
22. South Dakota Hospitals Agree to Pay \$267,000 to Resolve Kickback Allegations (09/2024)
23. OCR Imposes CMP Law to Washington Facility (Cascade Eye and Skin Centers) for Alleged HIPAA Security Rule Violations Following Ransom Attack (09/2024)
24. Particle Health Sues Epic Systems Over Antitrust Violations (09/2024)
25. Atrium Health Alerts Patients to Phishing Scheme, Data Breach (09/2024)
26. CMS and its Contractor, Wisconsin Physicians Service Insurance Corporation (WPS), Notifies Individuals Potentially Impacted by Data Breach Resulting from MOVEit Software Vulnerability (09/2024)
27. Ransom Group, RansomHub, Claims Responsibility for Planned Parenthood Cyberattack (09/2024)
28. Patient First New Jersey Physicians Group Agrees to Pay Over \$25,000 to Resolve Allegations of Employing an Excluded Individual (09/2024)
29. Big Fork South Medical Center Enters into \$60,000 Settlement Agreement to Resolve EMTALA Allegations (09/2024)
30. Baylor College of Medicine Self-Discloses CMP Law Violations, Agrees to Pay Over \$622,000 for Improper Remuneration and Services to Physicians (09/2024)



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

Regulatory Updates

1. Donald Trump Elected President, Names Several Individuals to Lead Key Health Agencies and fill his Cabinet (11/2024)

- Donald Trump won the 2024 presidential election and has selected several top health care leaders to fill his cabinet. The President elect nominated Robert F. Kennedy Jr. as the head of the Department of Health and Human Services ("HHS") and Dr. Mehmet Oz as the head of the Centers for Medicare and Medicaid Services ("CMS"). In addition, Trump nominated the following individuals of the remaining top health or health-related agencies: Dr. Janette Nesheiwat as the U.S. Surgeon General, Dr. Jay Bhattacharya as the Director of the National Institutes of Health (NIH), Jim O'Neill as the Deputy Secretary of HHS, David Weldon as the Director of the Centers for Disease Control and Prevention (CDC), Dr. Marty Makary as the Commissioner of the U.S. Food and Drug Administration (FDA), and Doug Collins as the Secretary of the Veterans Affairs.

2. The Office of Inspector General ("OIG") Issues First Nursing Facility Industry Segment-Specific Compliance Program Guidance ("ICPG") (11/2024)

- The OIG recently issued its Nursing Facility Industry Segment-Specific Compliance Program Guidance in late November. The Nursing Facility ICPG, taken together with the OIG's General Compliance Program Guidance that broadly applies to all individuals and entities in the health care industry, work in conjunction to provide centralized guidance for compliance program guidance for nursing facilities. The Nursing Facility ICPG describes risk areas for nursing facilities, recommendations and practical considerations for mitigating those risks, and other important information OIG believes nursing facilities should consider when implementing, evaluating, and updating their compliance and quality programs. Note the Nursing Facility ICPG is not a one-sized fits all guidance document. Note long-term and post-acute providers other than SNFs, such as assisted living facilities, may find the guidance useful, but the OIG notes these providers may be subject to different laws, rules, and regulations.
- The guidance notes improving the quality of care and safety of residents is a priority for nursing facilities. This ICPG aims to assist in reducing fraud, waste, and abuse, promoting cost-effective and quality care, enhancing the effectiveness of provider operations, and pushing improvements in compliance, quality of care, and safety.
- The guidance was developed based on findings and observations from OIG's previous audits, evaluations, investigations, and enforcement actions from the past decade. It also was developed based on legal actions investigated by the OIG and associated



HEALTH CARE DISTRICT OF PALM BEACH COUNTY

BOARD OF DIRECTORS

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Government partners, current enforcement priorities, and discussions with owners, operators, nursing facility leaders, trade associations, and other industry stakeholders.

- For the below topics, the guidance provides mitigation strategies and recommendations that will assist nursing facilities in mitigating the risks. The guidance offers specific examples of conduct that may raise concerns and areas to be reviewed.
- Key compliance risk areas for nursing facilities include:
 - Quality of care and quality of life, to include appropriate staffing, competencies, appropriate resident care plans resident activities, medication management, appropriate use of medications, minimizing conflicts of interest, emergency preparedness, infection control, and facility-initiated discharges.
 - Medicare and Medicaid billing requirements;
 - Federal anti-kickback statute, to include free and discounted goods and services, discounts, swapping, arrangement for services, joint ventures, and hospital arrangements; and
 - Other risk areas (related-party transactions, Stark Law, anti-supplementation, HIPAA, and civil rights).

3. CMS Issues CY2025 Medicare Physician Fee Schedule Final Rule (11/2024)

- On November 1, 2024, CMS issued a rule finalizing changes for Medicare payments under the PFS and other Medicare Part B policies, effective on or after January 1, 2025. CMS released a fact sheet that discusses these changes and can be downloaded at : <https://www.cms.gov/newsroom/fact-sheets/calendar-year-cy-2025-medicare-physician-fee-schedule-final-rule>. Listed below are some of the key changes:
- Caregiver Training Services, Health-Related Social Need Services (Community Health Integration Services, Social Determinants of Health Risk Assessment, and Principal Illness Navigation Services), Office/Outpatient, Evaluation and Management (E/M) Visits, Telehealth Services under the PFS, Advanced Primary Care Management Services (APCM), Behavioral Health Services, Opioid Treatment Programs (OTPs), Hospital Inpatient or Observation, Evaluation and Management (E/M) Add-On for Infectious Diseases, Strategies for Improving Global Surgery Payment Accuracy, Certification of Therapy Plans of Treatment with a Physician or NPP Order, Dental/Oral Health Services, Drugs and Biological Products Paid Under Medicare Part B, and Blood Clotting Factors
- Rural Health Clinics (RHCs) and Federally Qualified Health Centers (FQHCs): Care Coordination Services in RHCs/FQHCs, Telecommunication Services in RHCs/FQHCs, Intensive Outpatient Program Services in RHCs/FQHCs, Payment for Preventive Vaccine Costs in RHCs/FQHCs, Clarification for Dental Services Furnished in RHCs/FQHCs,



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Rebasing/Revising of the FQHC Market Basket, Ambulance Fee Schedule Reimbursement for Prehospital Blood Transfusion, Medicare Part B Payment for Preventive Services, Expand Colorectal Cancer Screening, Medicare Prescription Drug Inflation Rebate Program, Electronic Prescribing for Controlled Substances for a Covered Part D Drug Under a Prescription Drug Plan or a Medicare Advantage Prescription Drug Plan

4. The Center for Connected Health Policy (“CCHP”) Issues New Telehealth Policy Summary Report Fall 2024 (11/2024)

- The CCHP’s Fall 2024 Summary Report of the state telehealth laws and Medicaid program policies was released in November. The information in the report covers updates in state telehealth policy made between October 2023 and early September 2024, with states being last updated between late May and early September 2024. Also available is a state summary chart, with policy highlights.

5. OIG Issues Report on Concerns for Safeguards to Protect Resident During Discharges From Nursing Homes (11/2024)

- The OIG issued a report entitled “Concerns Remain About Safeguards to Protect Residents During Facility-Initiated Discharges from Nursing Homes.” The report comes after CMS and State Long-Term Care Ombudsmen raised concerns about whether and to what extent these facilities were following Federal requirements for these discharges.
- It was noted that facility-initiated discharges that do not follow regulations can be unsafe and cause harm to residents. As such, the OIG conducted a random sample of facility-initiated discharges from nursing homes to determine compliance with the rules.
- 107 out of 126 of the facility-initiated discharge cases reviewed were for allowable reasons, though OIG did note concerns related to the nursing homes’ understanding of and compliance with notice and documentation requirements related to facility-initiated discharges. Specific findings include:
 - Nursing homes sometimes failed to provide required documentation, such as documents the receiving facility could provide services that meet the residents’ needs.
 - Nursing homes often failed to notify residents of their discharges and frequently omitted required information in notices, which may have compromised residents’ rights and abilities to plan for safe transitions.
 - Even when nursing home provided the resident with a facility-initiated discharge notice, only about half sent a copy of the notice to the Ombudsman, as required, potentially impeding the Ombudsman’s ability to effectively advocate for residents.



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- The review also found that nursing homes had issues identifying facility-initiated discharges, which could potentially cause issues for CMS and State survey agencies when overseeing these discharges in the course of the survey process.
- Overall, the OIG recommended that CMS provide a standard notice template to assist nursing homes in providing complete and accurate information to the impacted residents and Ombudsmen. It also recommended that CMS require nursing homes to systematically document facility-initiated discharges in information available to CMS and States to improve oversight.

6. CMS Issues CY 2025 Medicare Hospital Outpatient Prospective Payment System and ASC Final Rule (11/2024)

- On November 1, 2024, CMS issued Medicare payment rates for hospital outpatient and Ambulatory Surgical Center (ASC) services for calendar year (CY 2025). CMS released a fact sheet that discusses the major provisions of the final rule (CMS-1809-FC). The fact sheet can be [downloaded here](#). Key provisions of the final rule include: Updates to OPPI and ASC payment rates, Intensive Outpatient Program*, Access to Non-Opioid Treatments for Pain Relief, Improving Payment for High-Cost Diagnostic Radiopharmaceuticals, Request for Information on Payment Adjustments for Additional Costs of Domestic Personal Protection Equipment (PPE), Individuals Formerly in the Custody of Penal Authorities, Obstetrical Services' Conditions of Participation & Provisions for OB Services' CoP, Emergency Services' Readiness, Transfer Protocols, Hospital Inpatient Quality Reporting (IQR) Program, Hospital Outpatient Quality Reporting (OQR) Program, Overall Hospital Quality Star Rating Request for Information, and Medicaid and CHIP Continuous Eligibility

7. Texas Governor Issues Executive Order Requiring Citizenship Questions at Hospitals (11/2024)

- Texas Governor Greg Abbott issued an Executive Order that directs the Texas Health and Human Services Commission ("HHSC") to collect information on illegal immigrants at Texas hospitals.
- The Executive Order requires public hospitals to report costs incurred for inpatient and emergency care. HHSC will be required to annually report the total inpatient and emergency care costs for these individuals to the Governor and Texas Legislature with the intent of submitting the costs for reimbursement to the federal government.

8. CMS Issues Updated Processes for Patients Moved to Observation Status (10/2024)



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- On October 11, 2024, HHS-CMS issued a final rule to comply with a court order issued in *Alexander v. Azar*. The new processes apply to Medicare beneficiaries who were admitted as hospital inpatients but subsequently reclassified as outpatients who are receiving observation services during their stay. As part of this, an expedited appeals process will exist for some beneficiaries who disagree with the hospital's decision to change their status from an inpatient to an outpatient receiving observation services, which results in a denial of coverage for the hospital stay under Medicare Part A. Beneficiaries can now request an expedited appeal of the decision prior to their release from the hospital. Appeals for this will be reviewed by a Beneficiary and Family Centered Care—Quality Improvement Organization. For beneficiaries who do not file an expedited appeal within the appropriate timeframe, they will have the opportunity to file a standard appeal. The appeals processes are similar in terms of processes.
 - The final rule also implements a retrospective appeals review process for denials of Part A coverage of hospital services and certain SNF services for specific inpatient admissions involving status changes prior to the implementation of the prospective appeals process, dating back to January 1, 2009.
- 9. The American Medical Association (“AMA”) Current Procedural Terminology (“CPT”) Editorial Panel Removes 16 Day Requirement for Remote Physiologic Monitoring Codes (10/2024)**
- The American Medical Association's [CPT Editorial Panel](#) has decided to remove the requirement that a patient transmit 16 days (within a 30-day period) worth of data in order for providers to bill physiologic monitoring codes. Note this decision becomes effective January 1, 2026.
- 10. HHS’ HC3 (Health Sector Cybersecurity Coordination Center) Release Sector Warning of Miracle Exploit Vulnerabilities in Oracle Systems (10/2024)**
- HC3 has warned the healthcare and public health sector to promptly patch two (2) vulnerabilities in/that affect Oracle systems (“Miracle Exploit”).
 - Evidence of exploitation in the wild has been identified: Organizations using affected Oracle products are advised to apply patches urgently to avoid exploitation.
- 11. HHS’ HC3 Issue Scattered Spider Cyberthreat Actor Alert Known for Targeting Healthcare Sector with Sophisticated Social Engineering Attacks (10/2024)**
- Scattered Spider is a financially motivated threat actor active since at least 2022, which has targeted organizations in various industries, including healthcare.



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- The group has leveraged both legitimate, publicly available tools and other malware in its intrusions, including multiple ransomware variants.
- The group has become known for its advanced social engineering techniques, including voice phishing and leveraging artificial intelligence (AI) to spoof victims' voices for obtaining initial access to targeted organizations.
- The group will likely continue to evolve its TTPs to evade detection.

12. OCR Explains Department's Key Priorities at Recent HHS-NIST Conference on Safeguarding PHI (10/2024)

- HHS and the National Institute for Standards and Technology (NIST) hosted the Safeguarding Health Information: Building Assurance Through HIPAA Security 2024 conference after a 5-year absence.
- OCR Director Melanie Fontes Rainer provided an update on OCR's main priorities. One of the key priorities is an update to the HIPAA Security Rule to add new cybersecurity requirements. OCR has been working on an update to the HIPAA Security Rule this year and has now finalized its proposed rule.
- The proposed rule is now being reviewed by the Office of Management and Budget (OMB) and Fontes Rainer anticipates publishing a Notice of Proposed Rulemaking (NPRM) before the end of the year.

13. White House Reviewing Proposed HIPAA Security Rule Updates (10/2024)

- The proposed updates to the HIPAA Security Rule aim to incorporate new cybersecurity requirements for HIPAA-regulated entities. The proposed updates have passed Office of Information and Regulatory Affairs at the Office of Management and Budget (OMB) Review. The contents of the updated rule are not yet public; however HHS anticipates issuing a Notice of Proposed Rulemaking (NMPR) before the end of December 2024. All healthcare industry stakeholders will have the opportunity to comment on the proposed update for 60 days following publication in the Federal Register.

14. OIG Publishes Annual List of Top Unimplemented Recommendations (10/2024)

- The Office of Inspector General published its annual list of top unimplemented recommendations. The OIG specifically identified 33 distinct top recommendations.
- 20 of the 33 recommendations are directed to CMS.
- The other 13 are directed to ACF, ASPR, FDA, NIH, and OS.
- 7 of the recommendations are related to Medicare and Medicaid managed care.
- 5 recommendations are related to nursing homes.



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- 2 recommendations are related to grants and contracts.
- 3 recommendations are related to cybersecurity at HHS.
- 4 recommendations may require legislative action.
- 5 recommendations identified \$2,313,463,063 in potential savings.

15. HHS' OCR Issue Guidance on Ransomware Prevention and Response (10/2024)

- OCR published a presentation on guidance to HIPAA-regulated entities on ransomware prevention and compliance with the HIPAA Security Rule. The video was released in recognition of National Cybersecurity Awareness Month to improve awareness of the threat of ransomware and educate HIPAA entities on how compliance with the HIPAA Security Rule can help prevent ransomware attacks and limit their impact.
- Ransomware attacks on HIPAA-regulated entities increased by 102% between 2019 and 2023 and large numbers of attacks have already been reported this year. It is clear that ransomware is one of the biggest threats to health information privacy.

16. HHS Announces Initiative to Enforce Information Blocking Violations (10/2024)

- HHS assistant secretary for technology policy, national coordinator for Health Information Technology and acting chief artificial intelligence officer Tripath said the department is acutely aware that some bad actors skirt information sharing requirements mandated by federal law. Various laws and regulations are now in place to enforce violations of Information Blocking practices that limit access to EHR data.
- Between April 2021 and September 2024, HHS reported that it received 1,095 information blocking claims through its submissions portal. The majority were filed by patients.
- HHS announced the continuance of their "direct reviews" of certified API developers and health IT systems to assess their compliance with the directive.

17. Department of Justice ("DOJ") Criminal Division Issues Updated Evaluation of Corporate Compliance Program (09/2024)

- The United States Department of Justice issued updated guidance to federal prosecutors related to the evaluation of corporate compliance programs. The document aims to assist prosecutors in making determinations as to whether and to what extent the corporation's compliance program was effective at the time of the offense, and whether it was effective at the time of the resolution or charging decision, in order to determine the nature of the resolution or prosecution, monetary penalty, and compliance obligations that would be required in a corporate criminal resolution. Three essential questions in this determination:



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- Is the corporation's compliance program well designed?
- Is the program being applied earnestly and in good faith? Meaning, is the program adequately resourced and empowered to function effectively?
- Does the corporation's compliance program work in practice?
- The DOJ updates include instructing prosecutors to determine what technology a company uses to conduct business, whether a risk assessment has been conducted on the specific use of the technology, and whether the company has implemented appropriate safeguards to mitigate any potential risks that may come with the use of technology. This section also specifically notes Artificial Intelligence as a technology that requires such an evaluation for companies.
- Other pertinent items related to the use of technology include whether such use complies with existing laws and regulations, the governance structure in place, what training employees have received on the specific technology, etc.
- The guidance emphasizes the need for employees to have the ability to anonymously and confidentially report concerns. This was supplemented by new guidance to incentivize such reporting, as well as ensuring a non-retaliation is in place.
- The guidance also recommends prosecutors determine to what extent the organization utilizes data analytics and whether such use is effective and reliable.

18. Lawmakers introduce Healthcare Cybersecurity Act in House (08/2024)

- Federal Lawmakers have introduced the Healthcare Cybersecurity Act in the House of Representatives to bolster protections for healthcare data amid ongoing cyberattacks against the sector. Representatives Jason Crow (D-Colo.), Brian Fitzpatrick (R-Pa.), and Andy Kim (D-N.J.) led efforts to introduce the bipartisan bill.
- The legislation directs the Cybersecurity and Infrastructure Security Agency ("CISA") and HHS to collaborate on improving cybersecurity in the healthcare sector. Additionally, the bill proposes that CISA and HHS make cyberthreat defense resources available to nonfederal entities.

19. The Federal Bureau of Investigation ("FBI"), Cybersecurity and Infrastructure Security Agency ("CISA"), and Department of Defense ("DOD") Warn Healthcare Sector that Iran-Based Group is Targeting Them (08/2024)

- FBI, CISA, & DOD release joint Cybersecurity Advisory to warn network defenders that, as of August 2024, a group of Iran-based cyber actors continues to exploit U.S. and foreign organizations. This includes organizations across several sectors in the U.S. (education, finance, healthcare, and defense sectors as well as local government entities).



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20. HHS Withdraws Appeal Related to Hospital Third-Party Online Tracking Technologies (08/2024)

- HHS will not appeal its loss to bar enforcement of a new rule adopted in guidance by the OCR titled "Use of Online Tracking Technologies by HIPAA Covered Entities and Business Associates," which prevented hospitals and health systems from using standard third-party web technologies that capture IP addresses on public-facing webpages.
- On June 20th a federal district court in Texas' Northern District held that the OCR bulletin's new rule "was promulgated in clear excess of HHS's authority under HIPAA." On August 29th HHS officially withdrew its notice of appeal, finalizing AHA's victory in the case.

21. HHS' -OCR Remind HIPAA-Regulated Entities That Physical Security Measures are Essential for HIPAA Security Rule Compliance (08/2024)

- In the HHS OCR August 2024 cybersecurity newsletter, HIPAA-regulated entities were reminded that physical security measures such as facility access controls are essential for HIPAA Security Rule compliance.
- These controls should not be thought of as check-the-box items. Physical security measures are important and can prevent data breaches and disruption to patient care. OCR noted that unimplemented physical security measures equals unsecure ePHI.

(DETAILS PROVIDED BELOW ARE SHARED AS INFORMATION ONLY):

Industry Enforcement Activity

1. New York Judge Dismisses Digital Millenium Copyright Act ("DMCA") Claims Against OpenAI (11/2024)

- Judge McMahon of the United States District Court for the Southern District of New York granted OpenAI's motion to dismiss claims brought by Raw Story Media related to alleged violations of the DMCA. Raw Story Media alleged that OpenAI violated the DMCA by allowing ChatGPT to review and analyze thousands of copyrighted articles without proper attribution to sources in order to train its language model. Judge McMahon ultimately ruled that there was no specific harm suffered by the plaintiffs and thus they lacked standing to bring the suit. In the decision, Judge McMahon noted that OpenAI may not be the proper party to the face the suit.

2. Second Wave of Enforcement in Nationwide Telemedicine Fraud Schemes (11/2024)

- United States attorney Mark Totten announced a series of criminal convictions and civil



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settlements as part of another round of enforcement against individuals who participated in a nationwide telemedicine fraud scheme. The group would order medically unnecessary orthotic braces and unnecessary genetic testing.

- The case was another example of collaboration between law enforcement (U.S. Attorney's Office, HHS-OIG, and FBI). As a result, five physician entered into civil settlement agreements, while two doctors were convicted of criminal charges.
- 3. Two California Residents Charged with Obtaining Over \$2 Million in COVID-19 Pandemic Relief Funds (11/2024)**
- Luis Puente and Arthur Marquez were arrested after a nine-count federal grand jury indictment alleged the pair obtained over \$2.1 million in COVID-19 pandemic relief funds through fraud. The pair are alleged to have submitted over 120 fraudulent applications for unemployment insurance using stolen identities.
 - The pair face six counts of mail fraud and one count of use of unauthorized access devices, as well as one count of aggravated identity theft.
 - Per the indictment, from February 2020–August 2023, the pair filed fraudulent applications for benefits under the names of other people. The applications falsely stated that their employed had been impacted by the COVID-19 pandemic, thus allowing them to be eligible for unemployment benefits. The applications also fraudulently represented the individuals lived in California and included fake mailing addresses and income information.
- 4. OCR Imposes \$240,000 Civil Monetary Penalty ("CMP") Law for Failure to Follow HIPAA Security Rule at Providence Medical Institute in California (10/2024)**
- The OCR has announced a \$240,000 Civil Monetary Penalty ("CMP") against Providence Medical Institute in Southern California, concerning potential violations of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") Security Rule, following a ransomware attack breach report investigation by OCR. Ransomware and hacking are currently the primary cyber-threats in health care. There has been a 264% increase in large breach events reported to the OCR involving ransomware attacks since 2018.
 - *"Failures to fully implement all of the HIPAA Security Rule requirements leaves HIPAA covered entities and business associates vulnerable to cyberattacks at the expense of the privacy and security of patients' health information," said OCR Director Melanie Fontes Rainer. "The health care sector needs to get serious about cybersecurity and complying with HIPAA. OCR will continue to stand up for patient privacy and work to ensure the security of health information of every person. On behalf of OCR, I urge all*



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health care entities to always stay alert and take every precaution and steps to keep their systems safe from cyberattacks."

- OCR enforces the HIPAA Privacy, Security, and Breach Notification Rules, which sets forth the requirements that covered entities (health plans, health care clearinghouses, and health care providers), and business associates must follow to protect the privacy and security of PHI. The HIPAA Security Rule establishes national standards to protect individuals' electronic personal health information that is created, received, used, or maintained by a covered entity. It also requires appropriate administrative, physical and technical safeguards to ensure the confidentiality, integrity, and security of electronic protected health information. The Civil Money Penalty resolves OCR's investigation concerning Providence Medical Institute's compliance with the HIPAA Security Rule.
- OCR initiated an investigation following the receipt of a breach report filed by Providence Medical Institute in April 2018, which reported that its systems were impacted by a series of ransomware attacks that affected the e-PHI of 85,000 individuals between February–March 2018. OCR's investigation determined that servers containing ePHI were encrypted with ransomware three times. OCR found two potential violations of the HIPAA Security Rule, including failure to have a business associate agreement in place and failure to implement policies and procedures to allow only authorized persons or software programs access to ePHI.
- In March 2024, OCR issued a Notice of Proposed Determination seeking to impose a civil money penalty. Providence Medical Institute waived its right to a hearing and did not contest OCR's findings. Accordingly, OCR imposed a civil money penalty of \$240,000.
- As a result of industry trends, the OCR is recommending for entities covered by HIPAA to take the following steps in an effort to mitigate and/or prevent cyber-threats:
 - Review all vendor and contractor relationships to ensure business associate agreements are in place as appropriate and address breach/security incident obligations.
 - Integrate risk analysis and risk management into business processes; conducted regularly and when new technologies and business operations are planned.
 - Ensure audit controls are in place to record and examine information system activity.
 - Implement regular review of information system activity.
 - Utilize multi-factor authentication to ensure only authorized users are accessing ePHI.
 - Encrypt ePHI to guard against unauthorized access to ePHI.
 - Incorporate lessons learned from incidents into the overall security management process.
 - Provide training specific to organization and job responsibilities and on regular basis; reinforce workforce members' critical role in protecting privacy and security.



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5. St. Peter's Health Reaches Nearly \$11 Million FCA Settlement for Actions Taken by Oncologist

- St. Peter's Health in Helena, Montana recently reached a \$10.8 million False Claims Act settlement over self-reported FCA violations in which the company falsely billed several federal medical care programs on behalf of Dr. Tom Weiner, an oncologist. Weiner faces a separate federal civil lawsuit over allegations that he over-billed the government and overprescribed medications to patients.
- The government alleged that between January 1, 2015, and December 31, 2020, St. Peter's Health, when relying on Dr. Weiner's documentation and certification, submitted claims that were false. The U.S. contends that St. Peter's Health knew or should have known that Dr. Weiner was upcoding claims or submitting non-payable claims that did not meet the requirements of a significant, separately identifiable service.
- Weiner served as the chief medical oncologist at St. Peter's Cancer Treatment Center, working from 1996 until his suspension and ultimate firing in 2020. Weiner was the sole medical oncologist physician at the Center during the last four years of his career. According to the civil lawsuit, he would see between 50 and 70 patients most days.
- St. Peter's entered into the settlement agreement after self-reporting overpayment concerns about Weiner's billings. Based on Weiner's billing levels, the hospital paid Weiner a greater amount, making him one of the top-paid employees at the hospital.
- The total settlement amount – \$10,844,201 – includes \$9,988,970.15 in restitution and is to be paid by St. Peter's Health no later than 30 days after the settlement date.

6. HHS OCR Initiates 50th HIPAA Right of Access Enforcement Action (10/2024)

- The OCR announced it has initiated its 50th enforcement action against a provider for failure to comply with the HIPAA right of access provisions. Gums Dental Care, LLC was issued a \$70,000 civil monetary penalty as a result of an investigation that revealed the facility failed to timely provide a patient with timely access to their medical records. Normally, individuals that require access to their health information are supposed to receive the records within 30 days, with the possibility of one 30-day extension.
- The patient in question initially submitted a written request for their health records in April 2019 and again in June 2019. Gums Dental Care did not attempt to fulfill this request until May 2022. Gums Dental Care appealed the decision, but was ultimately unsuccessful in having the fine overturned.

7. Mercy Health Youngstown Self-Discloses Exclusion, CMP Law Violations through an Employee of a Contractor (10/2024)



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- Mercy Health Youngtown, LLC d/b/a St. Elizabeth Boardman Hospital and St. Joseph Warren Hospital ("Mercy") agreed to pay \$69,362 to resolve allegations that it violated the CMP Law. It was alleged, Mercy, through a contractor, employed an individual it knew or should have known was excluded from participating in Federal programs.

- 8. Long Island Plastic Surgical Group Confirms Data Breach of Over 160,000 Individuals' Data (10/2024)**
 - Long Island Plastic Surgical Group of New York, which is made of 13 surgery plastic surgery centers around the state, notified the OCR that PHI for 161,707 individuals was obtained by a hacker following an incident in 2024. In its notice to HHS OCR, the Group hired cybersecurity experts to investigate the suspect hack. It was confirmed that hackers accessed the system between January 4, 2024 and January 8, 2024. As part of the hack, the hackers were able to access patient data, including dates of birth, Social Security numbers, driver's license numbers, passport numbers, medical information, health insurance information, and biometric information.
 - Long Island Plastic Surgical Group did not confirm whether this hack was part of a ransomware campaign, though it is offering affected individuals free credit monitoring if their Social Security number was compromised.
 - The Radar threat group later claimed responsibility for the hacking, which was said to have occurred with the assistance of ALPHV threat group.

- 9. Physician Agrees to Settlement to Resolve Supervision and Incident-to Billing Violations that Violated the CMP Law (10/2024)**
 - Dr. Hammad Malik agreed to pay \$123,446 to resolve allegations that he violated the Civil Monetary Penalties Law. The OIG alleged that Dr. Malik submitted claims for physician assistant services that did not meet the requirements for "incident to" reimbursement. Specifically, the services provided by the physician assistant were not directly supervised by Dr. Malik. The conduct was self-disclosed to the OIG.

- 10. Ohio Facility Agrees to Pay Over \$100,000 to Resolve Allegations that it Employed an Unlicensed Individual, Violating the CMP Law (10/2024)**
 - Columbus Springs Dublin (Ohio) self-disclosed violations of the CMP Law and agreed to pay \$103,068 for submitting claims for reimbursement that were provided by an unlicensed therapist. Damages were calculated based on the full salary and benefits paid to the therapist during the period in which they worked without a valid license.



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11. Refresh Mental Health Facility Agrees to Nearly \$340,000 Settlement for Improper Supervision in Violation of the CMP Law (10/2024)

- Refresh Mental Health, Inc. agreed to pay \$338,259 for allegedly violated the CMP Law by submitting claims for transcranial magnetic stimulation and psychotherapy therapies under the NPI of an employed psychiatrist who failed to properly supervise the services. The conduct was self-disclosed.

12. Lee Memorial Health System ("Lee Health") Agrees to Over \$1.75 Million Settlement to Resolve FCA Allegations, CMP Law Violations for False Claims and Medically Unnecessary Surgeries (10/2024)

- Lee Health in Southwest Florida agreed to pay \$1.76 million to resolve FCA allegations that it violated the CMP Law. Specifically, it was alleged that Lee Health submitted false claims for medically unnecessary bariatric surgeries that were performed by an independent practitioner at Lee Health. The conduct was self-disclosed to OIG.

13. Texas Man Found Guilty in \$160 Million Extensive Medicare Billing Fraud Scheme (10/2024)

- Mohamad Mokbel was convicted of 15 criminal charges after leading an extensive Medicare fraud scheme utilizing fraudulent billing of expensive creams. The conviction comes after a 10-day trial.
- The conduct in question took place from 2014-2021, during which Mokbel led 4M Pharmaceuticals, which operated 14 pharmacies. Those pharmacies also used straw owners. Per evidence from the trial, Mokbel purchased identifying information for thousands of Medicare beneficiaries, particularly old diabetic patients who relied on diabetic testing kits. Mokbel would pay between \$16-40 for the information.
- Mokbel directed 4M employees to use the patient's data to run insurance claims to determine if Medicare or a commercial plan would reimburse for topical creams at a high rate, as well as Omega-3 pills and other medications that would be sold through 4M pharmacies. This was done in an effort to increase reimbursement and without regard to medical necessity.
- Mokbel further directed employees to send pre-filled prescription requests to the patient's physicians, which appeared to be for diabetic testing supplies with topical creams added on the bottom. These faxes would falsely indicate the patient wished to have their prescription filled at a 4M pharmacy. The patients were frequently unaware that these requests were being made. Doctors often relied on these representations and sent signed copies back to 4M. The pharmacies would then ship out the



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medications, which were frequently on auto-refill, before billing Medicare, Medicaid, and commercial payors. As a result, Mokbel made over \$200 million.

- From 2015–2020, Mokbel also paid bribes totaling nearly \$190,000.00 to an employee of OptumRx in exchange for preferential treatment for 4M pharmacies. OptumRx credentialed and recredentialed 4M, which allowed them to participate in Medicare Part D and submit claims for prescriptions for these Medicare Beneficiaries. Mokbel also received information in advance regarding how to respond to audits and ways to avoid or delay OptumRx terminating 4M pharmacies from the network.

14. Group Self-Discloses CMP Law Violation, Agreed to Pay Nearly \$440,000 for Employing Excluded Individual (10/2024)

- Touchstone Strategies-Bulverde, LLC and The Heights of Bulverde (together, “Touchstone”), agreed to pay \$436,093 for allegedly violating the CMP Law by employing an individual it knew or should have known was excluded from Federal health care programs. The conduct was self-disclosed.

15. Accura Healthcare Management Services Agrees to Pay Over \$60,000 for Employing Excluded Individual (10/2024)

- American Healthcare Management Services, L.L.C., d.b.a Accura Healthcare Management Services and Knoxville Care Partners, LLC (combined, “Accura”) agreed to a settlement agreement with the OIG. As part of the settlement agreement, Accura will pay \$60,282 to resolve allegations that Accura employed a nurse who was excluded from participation in federal health care programs. The nurse ultimately provided items and services that were billed to Federal payors.

16. Coliseum Medical Center (Georgia) Enters \$100,000 Settlement Agreement for Violations of the Emergency Medical Treatment and Labor Act (“EMTALA”) (10/2024)

- Coliseum Medical Center agreed to pay \$100,000 as part of a settlement agreement with the OIG. The settlement relates to allegations that Coliseum violated EMTALA when it failed to provide an appropriate medical screening examination to a patient. The conduct took place in November 2018, when the facility failed to provide such a screening for a female child who requested an examination after a sexual assault. The Emergency Department staff notified the woman that it did not have rape kits available and would not perform a pelvic examination. Instead, staff instructed the woman to contact local authorities and the local crisis center for assistance. The patient ultimately left the ED without receiving the required medical screening examination.



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17. Emergency Department Physician Enters into \$65,000 Settlement Agreement to Resolve EMTALA Violations for Failing to Accept Patient Transfer (10/2024)

- Dr. Van Stephen Monroe, Jr. entered into a settlement agreement with the OIG to resolve allegations that he violated EMTALA. As part of the settlement, Dr. Monroe agreed to pay \$65,000. The conduct giving rise to the settlement occurred in May 2022, at which time Dr. Monroe violated EMTALA by failing to accept an appropriate transfer from the Emergency Department of another facility. The transferring facility did not have the capacity or capabilities to treat the patient, which led to the request to transfer the patient to Dr. Monroe. Dr. Monroe knew the hospital he was working had the capacity and capabilities to treat the patient, but he declined to accept the appropriate transfer.

18. Ultra Radio Dispatch Transportation Service Agrees to Over \$60,000 Settlement After Paying Cash for Referrals (10/2024)

- Ultra Radio Dispatch Service, Inc. entered into a \$61,000 settlement agreement with the OIG. The settlement agreement resolves allegations that Ultra Radio Dispatch Service paid improper remuneration in exchange for referrals. Specifically, Ultra Radio paid cash in order to induce referrals of Medicaid beneficiaries for transportation services.

19. Tenet Hospitals Limited, d/b/a The Hospitals of Providence, Agrees to Pay \$726,000 to Resolve CMP Law Allegations (10/2024)

- Tenet Hospitals Limited, d/b/a The Hospitals of Providence, agreed to pay \$726,246 to resolve allegations that it violated the CMP Law. It was alleged that the hospital paid improper remuneration to physicians in order to induce referrals of patients to hospitals. The remuneration took the form of free marketing services for physicians. The conduct was self-disclosed to the OIG.

20. Lourdes Counseling Center Self-Discloses CMP Law Violations, Agreed to Pay Nearly \$125,000 for Services Provided by an Unlicensed Employee (10/2024)

- Lourdes Hospital d/b/a Lourdes Counseling Center ("LCC") agreed to pay \$124,170 to resolve allegations that it violated the CMP Law. The allegations include that LCC submitted claims for reimbursement to Medicare and Medicaid for services provided by an improperly licensed social services case manager. LCC self-disclosed the conduct to the OIG. Damages were calculated based on the individual's full salary and benefits during the period in which the individual worked without a valid license.



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22. United Surgical Partners International ("USPI"), USP Siouxland Inc., and South Dakota Surgical Hospitals (doing business as Dunes Surgical Hospital) Agrees to Pay More Than \$12.7M to Resolve Alleged FCA, Stark Law, and Anti-Kickback Statute Violations relating to improper financial relationships between the groups (09/2024) Refer also to below related case.

- Siouxland Surgery Center, LLP, d/b/a as Dunes Surgical Hospital ("Dunes"), United Surgical Partners International Inc. ("USPI"), and USP Siouxland Inc. agreed to pay nearly \$12.76 million to resolve allegations that the parties violated the False Claims Act. The settlement was the result of illicit financial agreements between Dunes and two physician practices. Beginning July 1, 2014, USPI partially owned Dunes through USP Siouxland, which a subsidiary of USPI.
- Allegedly, from 2014-2019 Dunes made substantial payments to a non-profit affiliate of a physician group that referred patients to them. Per the allegations, payments were used to fund salaries for athletic trainers that generated referrals for the physician group and Dunes. It was also alleged that Dunes provided a separate physician group with free or below market value clinic space, staff, and supplies. Combined, the conduct led to violations of the Anti-Kickback Statute and Stark Law.
- Dunes and USPI disclosed the agreements in question following an internal compliance review and a separate independent investigation.

23. South Dakota Hospitals Agree to Pay Over \$267,000 to Resolve Kickback Allegations (09/2024) Refer also to above related case.

- Dunes Surgical Hospital and USP Siouxland, Inc. agreed to pay \$267,582 to resolve allegations that it violated the Civil Monetary Penalties law. Per the allegations, Dunes Surgical Hospital paid improper remuneration to a physician group and to a physician. The improper remuneration took the form of free office space at the hospital.
- It was also alleged that Dunes Surgical Hospital provided improper remuneration to a physician group in the form of above fair market value lease payments for the use of a second physician group's MRI machine related to services.

24. OCR Imposes CMP Law to Washington Facility (Cascade Eye and Skin Centers) for Alleged HIPAA Security Rule Violations Following Ransom Attack (09/2024)

- HHS-OCR has announced a settlement with Cascade Eye and Skin Centers, P.C., a privately-owned health care provider in the state of Washington, concerning potential violations of the HIPAA Security Rule, following a ransomware attack and investigation by the OCR. Ransomware and hacking continue to be the primary cyber-threat in health



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care, as there has been a 264% increase in large breaches reported to OCR involving ransomware attacks since 2018.

- *“Cybercriminals continue to target the health care sector with ransomware attacks. Health care entities that do not thoroughly assess the risks to electronic protected health information and regularly review the activity within their electronic health record system leave themselves vulnerable to attack, and expose their patients to unnecessary risks of harm,”* said OCR Director Melanie Fontes Rainer. *“Ensuring the confidentiality of electronic protected health information is critical to protect health information privacy and integral to our national security in the health care sector. OCR urges all health care entities to take the essential precautions and stay vigilant to safeguard their systems from cyberattacks.”*
- OCR enforces the HIPAA Privacy, Security, and Breach Notification Rules, which sets forth the requirements that health plans, health care clearinghouses, and most health care providers, and their business associates must follow to protect the privacy and security of PHI. The HIPAA Security Rule establishes national standards to protect individuals’ electronic personal health information that is created, received, used, or maintained by a covered entity. It also requires appropriate administrative, physical and technical safeguards to ensure the confidentiality, integrity, and security of electronic protected health information. The settlement resolves OCR’s investigation concerning Cascade Eye and Skin Centers’ compliance with the HIPAA Security Rule.
- OCR investigated following the receipt of a complaint alleging that the entity experienced a ransomware attack. OCR determined that approximately 291,000 files containing ePHI were affected. Multiple violations of the HIPAA Security Rule were identified, including failure to conduct a compliant risk analysis to determine the potential risks and vulnerabilities to ePHI in its systems, and to have sufficient monitoring of its health data/system activity to protect against a cyber-attack.
- Under the terms of the settlement, the entity has paid \$250,000 to OCR and will implement a corrective action plan that requires Cascade Eye and Skin Centers to take steps toward protecting and securing the security of protected health information. OCR will monitor the corrective action plan for two years.

25. Particle Health Sues Epic Systems Over Antitrust Violations (09/2024)

- Particle Health has filed a federal antitrust lawsuit against Epic Systems, which controls the health information of up to 94% of Americans. The lawsuit is accusing EPIC of implementing practices that block competition and harm patient care. Filed in the Southern District of New York, the suit alleges Epic is using its monopoly power over EHRs



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to bar Particle from the emerging payer platform market. The suit seeks an adjudication that Epic violated the Sherman Act, a fundamental antitrust enforcement law.

- The lawsuit is claiming EPIC is barring data access which has resulted in negative impacts on doctors and patients, according to Particle. For instance, the complaint underscores how a network of community oncology practices has seen over 2,800 patients' quality of care harmed due to Epic deliberately blocking important clinical data to doctors who work on Epic's EHR software.

26. Atrium Health Alerts Patients to Phishing Scheme, Data Breach (09/2024)

- Atrium Health based in North Carolina notified patients of a phishing scheme that resulted in a data breach. Atrium Health, which merged with Advocate Aurora Health in 2022, provides care at more than 1,400 locations. According to the the notice, Atrium learned an unauthorized third party had gained access to some employee email accounts between in April 2024. The access was gained via a phishing scheme in which employees were coaxed into providing access to their login information.

27. CMS and its Contractor, Wisconsin Physicians Service Insurance Corporation (WPS), Notifies Individuals Potentially Impacted by Data Breach Resulting from MOVEit Software Vulnerability (09/2024)

- CMS and its contractor, Wisconsin Physicians Service Insurance Corporation (WPS), are notifying people whose protected health information (PHI) or other personally identifiable information (PII) may have been compromised in connection with Medicare administrative services provided by WPS.
- WPS handles Medicare Part A/B claims and related services for CMS. The notification comes following discovery of a security vulnerability in the MOVEit software, a third-party application developed by Progress Software and used by WPS for the transfer of files in providing services to CMS. WPS is among many organizations in the United States that have been impacted by the MOVEit vulnerability.
- The security incident may have impacted PII of Medicare beneficiaries that was collected in managing Medicare claims as well as PII collected to support CMS audits of healthcare providers that some individuals who are not Medicare beneficiaries have visited to receive health care services.

28. Ransom Group, RansomHub, Claims Responsibility for Planned Parenthood Cyberattack (09/2024)

- Planned Parenthood of Montana confirmed a cyberattack that began on August 28,



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2024. RansomHub, a ransomware group that has been targeting critical infrastructure since its inception in February 2024, posted about the Planned Parenthood cyberattack on its leak site and claimed to have stolen 93 gigabytes of data.

- CISA, the FBI, HHS and the Multi-State Information Sharing and Analysis Center issued an advisory about RansomHub on August 29, 2024, warning critical infrastructure entities to remain vigilant. RansomHub is a ransomware-as-a-service variant that has exfiltrated data from at least 210 victims in its short tenure, including entities in the healthcare, government, financial services and critical manufacturing sectors. RansomHub's affiliates typically leverage a double extortion model by exfiltrating data and encrypting systems in order to extort victims.

29. Patient First New Jersey Physicians Group Agrees to Pay Over \$25,000 to Resolve Allegations of Employing an Excluded Individual (09/2024)

- Patient First New Jersey Physicians Group agreed to pay \$25,810 as part of a settlement agreement with the OIG. The settlement resolves allegations that Patient First employed an individual who was excluded from participation in any Federal health care program. The excluded individual was a lab technician and supervisor who provided items and services that were ultimately billed to Federal payors.

30. Big Fork South Medical Center Enters into \$60,000 Settlement Agreement to Resolve EMTALA Allegations (09/2024)

- Scott County Community Hospital, d/b/a Big South Fork Medical Center ("BSF"), agreed to pay \$60,000 as part of a settlement agreement with the OIG. The settlement resolves allegations that BSF violated EMTALA on two different occasions in 2021 by failing to provide the required appropriate medical screening examinations. In the first instance, a patient presented with severe epigastric pain, nausea, and vomiting. BSF did not perform a CT scan, and blood tests readily available to the Emergency Department ("ED") including a CBC and basic metabolic panel to determine whether the patient had an emergency medical condition. BSF discharged the patient 45 minutes after arriving the ED. The patient was later treated at another hospital for appendicitis.
- On a second occasion, BSF failed to provide an appropriate medical screening examination to a patient who presented to the ED via ambulance with a history of anemia and weakness. BSF did not provide a necessary CBC to properly evaluate the patient's anemia. BSF discharged the patient with "acute generalized weakness secondary to chronic anemia" with a differential diagnosis of "metabolic disorder" despite failing to conduct lab tests to evaluate anemia or to further examine a potential



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metabolic disorder. Nearly nine hours after discharge, the patient presented to a different hospital and received treatment for severe anemia.

31. Baylor College of Medicine Self-Discloses CMP Law Violations, Agrees to Pay Over \$622,000 for Improper Remuneration and Services to Physicians (09/2024)

- Baylor College of Medicine agreed to pay \$622,565 to resolve allegations that it violated the CMP Law by paying improper remuneration to physicians and physician practices. This took the form of payments for pre-analytic phase services on surgical specimens referred by the physicians and physician practices where the parties did not perform the technical component or provide any other compensable service to Baylor.

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:

N/A

Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

Committee Name

N/A

Date Approved

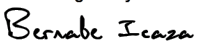



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6. Recommendation:

Staff recommends the Board receive and file this informational report.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7DB-7864A1-
Bernabe Icaza
SVP & General Counsel

Signed by:

4766F813A-12D48D-
Heather Bokor
VP & Chief Compliance
and Privacy Officer

Signed by:

77A3B5358A-4771-
Darcy J. Davis
Chief Executive Officer

HEALTH CARE DISTRICT OF PALM BEACH COUNTY
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1. Description: Compliance, Privacy & Ethics Work Plan (FY25–27) and Updated Compliance Program Guidance and Program Evaluation

2. Summary:

This item presents for receive and file a summary of the Health Care District's ("HCD" or the "District") Compliance, Privacy, and Ethics Program ("Compliance" or "Program") Work Plan beginning in Fiscal Year 2025 through 2027 (FY25–27). The Work Plan was presented to the Quality, Patient Safety, and Compliance Committee at the December 11, 2024 meeting, and formal approval was requested and received. A copy of the Work Plan along with information on the preparation and considerations for its development is being provided to the Board of Commissioners as informational. Included in this report are summaries of updated key guidance from the Office of Inspector General ("OIG") through release of its new General Compliance Program Guidance ("GCPGs") and Industry Segment Specific Compliance Program Guidance ("ICPGs"), and the Department of Justice ("DOJ") through its "Updated Guidance on Evaluation of Corporate Compliance Programs", which are significant for the Department's planned work.

3. Substantive Analysis: Work Plan Details

- Approval of the Compliance, Privacy, and Ethics Work Plan for FY25–27 was requested and received from the Quality, Patient Safety, and Compliance Committee (12/11/2024).
- A copy of the Work Plan is provided (see attached).
- A summary of the Work Plan composition/development is included below.
- The goal for this Work Plan is to continue our efforts to ensure a proactive, risk-based, and effective program – in addition to meeting or exceeding the recommendations described in the U.S. Department of Health and Human Services Office of Inspector General's ("OIG") Compliance Program Guidance on Effectiveness (commonly referred to as the "7 Elements") and new/updated issued guidance.*
- The Work Plan includes all items identified that are standing or not yet completed from FY24 (these items (9%) have been transferred to FY25), in addition to other items that will be added based on internal assessment and to address the OIG's new and existing guidance Elements of an Effective Compliance Program, including the below updated elements:
 1. Written Policies and Procedures;
 2. Compliance Leadership and Oversight;

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3. Training and Education;
 4. Effective Lines of Communication with the Compliance Officer and Disclosure Programs;
 5. Enforcing Standards: Consequences and Incentives;
 6. Risk Assessment, Auditing and Monitoring; and
 7. Responding to Detected Offenses and Developing Corrective Actions.
- The following were considered and included in the development of the Work Plan:
 - Leadership/Management requests/input (ongoing);
 - New or changed business units/service lines/systems/procedures;
 - Standing items;
 - Transferred items from prior Work Plan (FY24);
 - OIG Approved Monthly Work Plan Items and Annual Reports;
 - New or changed laws/rules/regulations;
 - Recent industry enforcement activity and government report findings;
 - Published guidance from regulators and authorities;
 - Published guidance for documentation, medical necessity, coding, billing and reimbursement (e.g., CMS/Medicare Administrative Contractor, Local and National Coverage Determinations – LCD/NCD);
 - Approved government auditor/contractor work (e.g., Recovery Audit Contractors);
 - High volume/high dollar/high reimbursement analyses;
 - Data analytics and reporting trends;
 - Known or potential areas of risk/concern and/or negative findings/trends;
 - Past items requiring monitoring;
 - Office for Civil Rights (“OCR”) focus areas (HIPAA, Privacy and Security Rules; IT Security/Cybersecurity risks and NIST guidance (e.g., Breach, Ransomware));
 - OIG existing CPG’s and Supplemental Guidance, and new General CPGs (“GCPGs”) and Industry-Specific CPGs (“ICPGs”)*; and
 - Department of Justice’s (“DOJ”) Updated Evaluation of Corporate Compliance Programs*.

4. Substantive Analysis: OIG Modernization Initiative – New/Updated OIG Compliance Program Guidance(s): GCPG’s and ICPG’s*

- For the first time in over fifteen years and as part of its modernization initiative, the OIG issued comprehensive General Compliance Program Guidance (“GCPG”) for all entities involved in the healthcare industry. The GCPG also serve as a repository and reference guide for other contemporary publications and guidance issued by the OIG

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(and other entities, such as the Department of Justice (“DOJ”)) and applicable to all healthcare industry stakeholders.

- This is the first-ever comprehensive guidance on key compliance considerations for healthcare entities, payors, nontraditional entities and providers.
- The GCPG discusses general compliance risks and compliance programs, provides information on relevant Federal laws and authorities, enforcement and standards, compliance program infrastructure, elements of an effective compliance program, processes and resources, compliance considerations, and other information useful to understanding and measuring healthcare compliance.
- The GCPG is the first in a series of compliance guidance that is anticipated to be issued by the OIG starting in 2024. The new guidance is intended to replace the existing fragmented (and generally out of date) compliance guidance for the industry that began with the 1998 “Compliance Program Guidance (“CPG”) for Hospitals” which were last updated in 2008.
- The OIG also announced that starting in 2024, it will publish industry segment-specific compliance program guidance (“ICPG”) for specific types of providers, suppliers, and other participants touching the healthcare industry. ICPGs will be tailored to fraud and abuse risk areas for each industry subsector and are intended to be updated periodically to address newly identified risk areas and compliance measures.
- The newly issued GCPG is the ‘hub’ of OIG’s new ‘hub and spoke’ model for voluntary compliance guidance. OIG will be issuing ICPGs beginning in 2024 as the ‘spokes’.
- Link: [HHS–OIG General Compliance Program Guidance | November 2023.](#)
- A few key points are listed below:
 - The above revised “7 Elements” have been slightly revised to incorporate/address the OIG’s updated guidance.
 - The GCPGs largely maintain the historic compliance program elements, but provides more depth and incorporates lessons learned. It summarizes laws related to healthcare enforcement and other compliance standards, includes examples of problematic conduct, and places Cybersecurity as a top priority for compliance due to the increase in attacks, etc.
 - The OIG identified certain themes, including but not limited to: Role of the Chief Compliance Officer, Tone from the Top, Well functioning Committees and Engaged Board Members, Targeted and Board Training, Multiple Reporting Pathways for Compliance Concerns, and Considerations for Incentives for Compliant Behavior.
 - The DOJ provided additional compliance considerations to the OIG’s publication (e.g., Quality as part of Compliance, Regulatory landscape to address compliance and business risks, Financial monitoring with physicians and others for kickbacks).

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- **The Office of Inspector General (“OIG”) Issues First Nursing Facility Industry Segment-Specific Compliance Program Guidance (“ICPG”) (11/2024)***
 - The OIG recently issued its Nursing Facility ICPG in late November 2024. The Nursing Facility ICPG, taken together with the OIG’s GCPC’s that broadly apply to all individuals and entities in the health care industry, work in conjunction to provide centralized guidance for nursing facilities. The Nursing Facility ICPG describes risk areas for nursing facilities, recommendations and practical considerations for mitigating those risks, and other important information OIG believes nursing facilities should consider when implementing, evaluating, and updating their compliance and quality programs.
 - The ICPG notes that improving the quality of care and safety of residents is one of the priorities for nursing facilities. The ICPG aims to assist in reducing fraud, waste, and abuse, promoting cost-effective and quality care, enhancing the effectiveness of provider operations, and pushing improvements in compliance, quality of care, and resident safety.
 - The ICPG was developed based on findings and observations from OIG’s previous audits, evaluations, investigations, and enforcement actions from the past decade. It also was developed based on legal actions investigated by the OIG and associated Government partners, current enforcement priorities, and discussions with owners, operators, leaders of nursing facilities, trade associations, and other industry stakeholders.
 - For the below topics, the ICPG provides mitigation strategies and recommendations that will assist nursing facilities in mitigating the specific risks. The ICPG also offers specific examples of conduct that may raise concerns and areas that should be reviewed.
 - Key compliance risk areas for nursing facilities include:
 - Quality of care and quality of life, to include appropriate staffing, competencies, appropriate resident care plans resident activities, medication management, appropriate use of medications, minimizing conflicts of interest, emergency preparedness, infection control, and facility-initiated discharges;
 - Medicare and Medicaid billing requirements;
 - Federal anti-kickback statutes, to include free and discounted goods and services, discounts, swapping, arrangement for services, joint ventures, and hospital arrangements; and
 - Other risk areas (related-party transactions, Stark Law, anti-supplementation, HIPAA, and civil rights).

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5. Substantive Analysis: Department of Justice (“DOJ”) Criminal Division Issues Updated Evaluation of Corporate Compliance Program*

- The DOJ issued updated guidance to federal prosecutors related to the evaluation of corporate compliance programs. The document aims to assist prosecutors in making determinations as to whether and to what extent the corporation’s compliance program was effective at the time of the offense, and whether it was effective at the time of the resolution or charging decision, in order to determine the nature of the resolution or prosecution, monetary penalty, and compliance obligations that would be required in a corporate criminal resolution.
- Three essential questions in this determination:
 - Is the corporation’s compliance program well designed?
 - Is the program being applied earnestly and in good faith? In other words, is the program adequately resourced and empowered to function effectively?
 - Does the corporation’s compliance program work in practice?
- The DOJ updates include instructing prosecutors to determine what technology a company uses to conduct business, whether a risk assessment has been conducted on the specific use of the technology, and whether the company has implemented appropriate safeguards to mitigate any potential risks that may come with the use of technology. This section also specifically notes Artificial Intelligence (“AI”) as a technology that requires such an evaluation for companies.
- Other pertinent items related to the use of technology include whether such use complies with existing laws and regulations, the governance structure in place, what training employees have received on the specific technology, etc.
- The guidance emphasizes the need for employees to have the ability to anonymously and confidentially report concerns. This has been supplemented by new guidance that recommends incentivizing such reporting, as well as ensuring a non-retaliation is in place.
- The guidance also recommends prosecutors determine to what extent the organization utilizes data analytics and whether such use is effective and reliable.

HCD’s Compliance, Privacy & Ethics department completed an initial analysis of these key updates from the OIG and DOJ and incorporated several items into the FY25–27 Work Plan. Additional work will begin in 2025 on these items and as new guidance documents are released and for a full assessment/analysis of the organization and current program.

Attachment: Compliance, Privacy, and Ethics Work Plan (FY25–27)



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6. 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:

 N/A
 Jessica Cafarelli
 VP & Chief Financial Officer

7. Reviewed/Approved by Committee:

Quality, Patient Safety &
 Compliance Committee

 Committee Name

12/11/2024

 Date Approved

8. Recommendation:

Staff recommends the Board approve the HCD CPE FY25-27 Work Plan.

Approved for Legal sufficiency:

DocuSigned by:

 0CF6F7D86706434
 Bernabe Icaza
 SVP & General Counsel

Signed by:

 4766F813A13D48D
 Heather Bokor
 VP & Chief Compliance and
 Privacy Officer

Signed by:

 77A3B52589A4477
 Darcy J. Davis
 Chief Executive Officer

**Health Care District of Palm Beach County
Compliance, Privacy, and Ethics FY25-27 Work Plan**

1 - WRITTEN POLICIES AND PROCEDURES				
Item Type	Work Plan Item	Description and Rationale	Status	Type
Standards of Conduct Revision	Standards of Conduct Policy and Guide Revisions and Redeployment to HCD staff	Policy and Guide Revisions and Redeployment of the HCD Standards of Conduct. Revisions consistent with recommendations and internal assessment. Rationale: Transferred from FY24 Work Plan.	In Process	Transferred
Policies & Procedures: New Development	Development and Deployment of New Policies and/or Procedures (as needed, see	Identification, development, and deployment of new Compliance, Privacy, and Ethics policies and/or procedures.	Ongoing/Continuous	New
Policies & Procedures: New Development	Ethical and appropriate use of Artificial/ Augmented Intelligence (AI)	Identification, development, and deployment of new Artificial / Augmented Intelligence (AI) Policy and Procedure. Rationale: Identified need and leader request with new technologies/capabilities to guide staff and leaders based on evolving guidance, existing related rules and pending regulations for U.S.	In Process	New
Policies & Procedures: New Development	Patient Incentives / Beneficiary Inducement	Review of applicable laws, regulations, and organization policy and procedure to determine applicable updates to existing or development of new document to address patient incentives and beneficiary inducement. Rationale: new OIG guidance.	In Process	New
Policies & Procedures: New Development	Medical Records Management, Retention, and Destruction Compliance	New HCD Compliance policy development and deployment of the Records Management and Retention and Destruction, specific to Medical Records to ensure proper guidance. Rationale: Identified need from FY24 Work Plan review, Transferred item.	In Process	Transferred
Policies & Procedures: New Development	Overarching Compliance Record Retention and Destruction	New HCD overarching Compliance policy development and deployment of the Records Management and Retention Schedule Policy and Procedure to ensure awareness of retention standards and to assist in the proper identification, storage, retention, protection, and disposal of records. Rationale: Identified need.	Work Plan Item Not Yet Started	New
Policies & Procedures: New Development	Complimentary Transportation	New P&P development and deployment to provide guidance to HCD staff on instances where Complimentary Transportation may be appropriate and applied uniformly and consistently, in accordance with federal and state law. Rationale: Identified need.	In Process	New
Policies & Procedures: New Development	Student Clearance Requesting to Participate in a Health Education Program	Develop and/or assist in the development of a new policy and procedure to establish a pre-approval process for Students (non-employed) requesting to participate in a health education program. Rationale: Identified need and new HCD processes.	Work Plan Item Not Yet Started	New
Policies & Procedures: New Development	Vendor Risk Management; Security Risk Assessment (SRA)	Develop and/or assist in the development of a new policy and procedure for process on Privacy, Security and other reviews/controls identified by Third Party Vendor management platform Censinet for new or existing HCD vendors. Goal: identification, mitigation, and/or remediation of Third Party Vendor Privacy Risks identified through Censinet's SRA process. Rationale: Identified need and new system/service.	Work Plan Item Not Yet Started	New
Policies & Procedures: New Development	Notification, escalation, and reporting of external audits, investigations, and government visitors	Develop a new policy and procedure for notifying and reporting external audits, investigations, and government visitors to establish and ensure proper protocols are followed and leaders are aware of information as necessary. Rationale: identified need/leader request.	Work Plan Item Not Yet Started	New
Policies & Procedures: New Development	Compliance as part of Employee Annual Performance Review	Work with Human Resources to evaluate the capability for a new or revised policy and procedure for Compliance to be part of employee annual performance reviews. Rationale: OIG new guidance.	Work Plan Item Not Yet Started	New

**Health Care District of Palm Beach County
Compliance, Privacy, and Ethics FY25-27 Work Plan**

Policies & Procedures: New Development	CMS Waivers	Develop and/or assist in the development of a new policy and procedure to ensure compliance with federal and state laws associated with waivers (e.g., 1115 and 1135). Also, to ensure awareness of any waivers the organization is utilizing (see also, Audit). Rationale: Compliance with rules and laws, COVID-19 pandemic reversion or extension of several waivers and rules/laws.	Work Plan Item Not Yet Started	New
Policies & Procedures: New Development	Privacy Enforced Policies (FairWarning)	Develop new Policy and Procedure to address the department's Privacy monitoring activities of User Access via FairWarning in accordance with Privacy rules, regulations, and internal requirements. Rationale: Identified to document existing practice.	Work Plan Item Not Yet Started	New
Policies & Procedures: New Development	Escalation and Reporting of Select/Serious Events (internal/external)	Assist in development/documentation of process and/or Policy and Procedure and/or flowchart for HCD Business Units in Escalating and Reporting of Select or Serious Events that may warrant internal review and advice and awareness for proper handling internally and externally. Examples may include a potential violation of law, a serious and potentially reportable safety event, or high reputational impact potential. Rationale: Identified need and leader request; New OIG guidance and DOJ evaluation.	In Process	New
Policies & Procedures: Review, Revise, Redeploy	Revision and Redeployment: HCD Organization Wide Compliance, Privacy, and Ethics Policies (as needed)	Identification, development, and redeployment (see training and education) of existing Compliance, Privacy, and Ethics policies. This involves review of laws, regulations, and best practices to ensure appropriate updates in accordance with various federal and state requirements, as well as additional guidance.	Ongoing/Continuous	New
Policies & Procedures: Review, Revise, Redeploy	Substance Abuse Confidentiality - Part 2 Privacy Program Requirements	Review of existing Policies and Procedures to determine whether a new policy or revisions to existing policy is needed with regard to 42 CFR Part 2. Policies to address the protection of confidential patient information for patients with substance use disorders. Rationale: New rule/rule change (Privacy and Mental Health); Transferred from FY24 due to rule change compliance date pending.	Work Plan Item Not Yet Started	Transferred
Policies & Procedures: Review, Revise, Redeploy	Documentation, Coding, Billing and Reimbursement Compliance; Overpayments Compliance	Assist in the review/revision and/or new development of HCD Revenue Cycle policies to ensure compliant coding, billing, and documentation processes, including the refunding of overpayments, enforcing disciplinary policies/procedures, and ensuring that policy and procedure changes necessary to prevent a recurrence of the misconduct occur. Rationale: Not previously reviewed, department changes, and to ensure compliance with the reaffirmed 60-day overpayment rules.	Work Plan Item Not Yet Started	New
Policies & Procedures: Review, Revise, Redeploy	Review Compliance, Privacy, and Ethics Policies for MCN System from ConvergePoint conversion	Review existing HCD Compliance, Privacy & Ethics Policies and Procedures Migration by converting our Catalog into updated MCN HCD Policy and Procedure Templates. Rationale: Organization policy platform system change/leader request.	In Process	New
Policies & Procedures: Review, Revise, Redeploy	Employee Acceptance of Vendor or Business Associate Sponsored Training and Honoraria	Review of the Employee Acceptance of Vendor or Business Associate Sponsored Training and Honoraria Policies & Procedures to ensure policy awareness, alignment, and determine revisions or new policy development needs for current practice and to guide HCD Staff. Rationale: Identified need; Transferred from FY24 Work Plan.	In Process	Transferred

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Policies & Procedures: Review, Revise, Redeploy	Gifts and Gratuities	Review of applicable laws, regulations, and policies to determine updates to current process, policies and procedures, and to ensure appropriate guidance is provided to business units. Rationale: OIG new guidance; Transferred from FY24 Work Plan.	In Process	Transferred
Policies & Procedures: Review, Revise, Redeploy	Offering Free or Discounted Goods and Services	Review of applicable laws, regulations, and policies to determine updates to current process, policies and procedures, and to ensure appropriate guidance is provided to business units. Rationale: Identified need; OIG new guidance.	In Process	New
Policies & Procedures: Review, Revise, Redeploy	Exclusion Screening	Review and revise exclusion screening policy and procedure to add other parties, students, and affiliations as needed/identified. Rationale: Ensure new processes follow our standard practices for screening per statute and to help delineate responsibilities to avoid duplicate efforts; OIG new guidance.	Work Plan Item Not Yet Started	New
Policies & Procedures: Review, Revise, Redeploy	Physician Compensation/Arrangements	Review of policies and procedures related to independent contracted physician agreements and compensation to determine compliance with applicable laws, regulations, and for process improvement. Rationale: Identified need and follow-up from FY23-24 Work Plan items and in response to identified process issues.	Work Plan Item Not Yet Started	New
Policies & Procedures: Review, Revise, Redeploy	Conflicts of Interest / Employment of Relatives (HR)	Review and make necessary recommendations to Human Resources policy and procedure for potential revisions and to align with Compliance COI policy and current practice between departments. Rationale: Identified need based on policy change and FY24 issue follow-up.	Ongoing/Continuous	New
Policies & Procedures: Review, Revise, Redeploy	IT Security Policies and Procedures	Review and revise interdepartmental and cross functional policies and procedures related to HCD Privacy and IT Security Teams to ensure collaboration and compliance with related privacy and security rules, regulations, and requirements. Rationale: Current practice and identified need.	Work Plan Item Not Yet Started	New
Policies & Procedures: Review, Revise, Redeploy	Amendment Requests	Review and revise internal policies, procedures, and processes to ensure compliance with 45 CFR 164.526 - Amendment of protected health information under HIPAA. Rationale: Ensure compliance with rules and to honor patient rights; identified need to address new and sunset systems (e.g., sunset of old medical record systems to new systems).	Work Plan Item Not Yet Started	New
Policies & Procedures: Review, Revise, Redeploy	Release of Information (ROI)	Review and revision of Release of Information ("ROI") Policies and Procedures to ensure compliance with Privacy Rules and Standards. Rationale: Compliance with HIPAA rules and laws.	Completed	New
Policies & Procedures: Review, Revise, Redeploy	Non-discrimination	Review and revision of policy and procedure for compliance and alignment with Section 1557 requirements. Rationale: Identified need; Chief Compliance Officer serves as organization's Nondiscrimination Officer.	Work Plan Item Not Yet Started	New
Policies & Procedures: Review, Revise, Redeploy	Non-retaliation	Evaluate policies and procedures addressing reporting concerns and compliance issues. Ensure HCD staff and leaders have ability to escalate and report concerns of actual/potential compliance or privacy or ethics related issues or concerns directly or indirectly to Compliance in a variety of ways. Rationale: New OIG guidance.	Work Plan Item Not Yet Started	New

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Policies & Procedures: Review, Revise, Redeploy	Internal Reporting of Potential Compliance or Privacy Issues Policy and Procedure	Review and revise existing policies and procedures for internal communication mechanisms in addition to the Compliance Hotline that may be used to report potential compliance or privacy issues and otherwise discuss issues and concerns related, but not limited to, compliance with laws and regulations, the District's Standards of Conduct and established policies and procedures, ethical conduct, etc. Rationale: Identified need and to ensure compliance with OIG new guidance.	Work Plan Item Not Yet Started	New
Policies & Procedures: Review, Revise, Redeploy	System and Access Terminations (Timely)	Review/Revise or assist in the revisions to existing HCD HR and IT policies and procedures (or development of new privacy policy and procedure) surrounding timely and thorough system and access termination for exited employees/individuals to ensure compliance with privacy and security rules and for HCD protection. Rationale: Compliance with privacy rules; Identified need in response to issue.	Work Plan Item Not Yet Started	New
Charters: New, Review/Revise, and Redeploy	Charters (Committees/Workgroups)	Identification, development, and deployment or review/revision of new CPE/HCD Charters, as needed. Rationale: Ongoing requests for planning.	Work Plan Item Not Yet Started	New
Documents/Forms/Signs/Notices: New, Review/Revise, and	Documents/Forms/Signs/Notices	Identification, development, and deployment or review/revision of new CPE/HCD Forms (e.g., Consents, Signage, Notices), as needed. Rationale: Ongoing requests for planning.	Work Plan Item Not Yet Started	New
Policies & Procedure Maintenance: CPE	Review and Gap Analysis: Compliance, Privacy, and Ethics Internal Policy and Procedure Review	Review of internal Compliance, Privacy, and Ethics Policies & Procedures to ensure policy awareness, alignment, and determine revisions or new policy development needs. Rationale: OIG new guidance.	Ongoing/Continuous	New
Policies & Procedure Maintenance: HCD (Non-	Policy Input and Review (HCD, Non-Compliance, Privacy, and Ethics)	Review of HCD policies and procedures (non-CPE). Rationale: Ongoing requests for planning.	Ongoing/Continuous	New
2 - COMPLIANCE LEADERSHIP AND OVERSIGHT				
Item Type	Work Plan Item	Description	Status	Comments
Board-level Committees	Quality, Patient Safety and Compliance Committee of the Board; HCD Board of Commissioners/Directors	Conduct periodic meetings to communicate and/or review of compliance and privacy activities, issues, and pertinent rules and information, per OIG for effectiveness. Continue reporting and metrics per recommendation/CCO. Regular reporting to Quality, Patient Safety and Compliance Committee of the Board; Regular reporting to Board of Commissioners. Rationale: OIG guidance.	Ongoing/Continuous	New
Board-level Committees	Finance and Audit Committee of the Board; Community Health Centers Board; Good Health Foundation	Conduct ad hoc or periodic meetings to communicate and/or review of compliance and privacy activities, issues, and pertinent rules and information, per OIG for effectiveness. Rationale: OIG guidance.	Ongoing/Continuous	New
Board-level Committees	HCD Compliance and Audit Committee (Internal)	Conduct periodic meetings (quarterly) to communicate and/or review of compliance activities, issues, and pertinent rules and information, per OIG for effectiveness. Allows for an internal group focused on risks/controls. Rationale: Need to begin reporting per CCO, and as per OIG guidance.	Ongoing/Continuous	New
Committees	Ethics Committee (Medical), Chair	New committee established in FY24 for Medical Ethics or other Significant Ethical matters to be discussed. Rationale: Compliance with rules for Nursing facilities for resident rights; request of Leadership for HCD-wide process.	Ongoing/Continuous	New

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Committees/Workgroups	IT Security and Privacy Workgroup, Co-chair	HCD's IT Security/Privacy Steering Workgroup provides a group forum for the IT Security and Compliance, Privacy, and Ethics Departments to regularly meet and discuss matters related to Privacy and Security which allows for proper oversight and collaboration and help ensure compliance with the Privacy and Security Rules. Rationale: Existing workgroup, co-chaired by CCO and AVP IT/BI.	Ongoing/Continuous	New
Committees/Workgroups	HCD Standing Committees: Technology, Data Governance, and Artificial Intelligence	Compliance and Privacy participation in various Committees for Technology, Data Governance, and Artificial Intelligence, developed in FY24. Rationale: New/Identified need		
Executive Steering Committees	IT Security Executive Steering Committee	CCO participation in IT Security Executive Steering Committee with Executive team on IT matters and updates.	Ongoing/Continuous	New
Executive Steering Committees	EPIC (HCD and IT) Executive Steering Committee	CCO participation in MHS-HCD Executive Steering Committee for Epic Community Connect product/service.	Ongoing/Continuous	New
Executive Steering Committees	Behavioral Health Strategy Committee	CCO participation in Behavioral Health Strategy Committee with Executive team.	Ongoing/Continuous	New
Committees	HCD - Other Committee Participation	Participate in existing Committee(s) to address compliance and privacy or related areas as requested or needed. (e.g., Aeromedical QI Meeting, Ground Transportation Quality & Safety Meeting, Case Management: Utilization Review / Discharge Planning / PEPPER Report Meeting, Provider Enrollment/Surgical Workgroup, Credentialing, Behavioral Health Steering).	Ongoing/Continuous	New
3 - TRAINING AND EDUCATION				
Item Type	Work Plan Item	Description	Status	Comments
Training and Education: Annual / New Hires	New Hire Orientation (NHO) Compliance, Privacy, and Ethics	Continue to provide Compliance, Privacy, and Ethics Orientation for newly hired HCD staff. Rationale: OIG guidance; Required staff training.	Ongoing/Continuous	New
Training and Education: Annual / New Hires	Annual and New Hire Compliance, Privacy, and Ethics: Mandatory Training Requirements	Annual and New Hire Compliance and Privacy Training Mandatory Requirement. Update and revise presentation as needed to include Fraud, Waste & Abuse and other information. Rationale: OIG and CMS guidance; Required staff training.	Work Plan Item Not Yet Started	New
Training and Education: Annual / New Hires	Human Resources training and education requirements	Evaluate with HR OIG's new guidance recommending organizations have a process to ensure the following: (1) licensed personnel must complete all training and education mandated by the licensing board that governs their license; and (2) training is a requirement of each employee's annual performance evaluation. Rationale: OIG new guidance.	Work Plan Item Not Yet Started	New
Training and Education: Awareness Events	Compliance, Privacy, and Ethics: Awareness Events	Series of events, activities and education to share information and focus on importance of Compliance, Privacy, and Ethics (in person and virtual).	Work Plan Item Not Yet Started	New
Training and Education: Board & Committee Members	HCD Board / Committee Training	Develop/conduct training and education on Compliance/Privacy/Ethics-related matters at least annually to the HCD Board/Committees. Further, new board members to receive training under governance and oversight roles after joining the board. Examples of past education: Sunshine Law, Cybersecurity, New or changed regulations. Rationale: OIG new guidance; Transferred from FY24 Work Plan.	Work Plan Item Not Yet Started	Transferred
Training and Education: Contractors and Medical Staff	Compliance, Privacy, and Ethics Training: Contractors and Medical Staff	Develop and deploy training on Compliance and potential compliance risks, compliance with rules and laws and elements of compliance. Rationale: OIG new guidance.	Work Plan Item Not Yet Started	New

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Training and Education: New Development	Development of new Training and Education Materials, as needed	Development of new training and education materials that relate to Compliance, Privacy, and Ethics, and related risks, as needed (including or outside of Cornerstone) for potential staff assignment (proactive/reactive).	Ongoing/Continuous	New
Training and Education: New Development	Documentation, Coding, Billing, Reimbursement Compliance matters	Provide guidance / conduct training and education on Documentation, Coding, Billing and Reimbursement, and Medical Necessity as applicable to HCD staff. Rationale: Identified need.	Ongoing/Continuous	New
Training and Education: New Development	Baker Act	Develop and disseminate Baker Act training based on Florida Statutes and supplemental guidance issued by additional parties. Rationale: Facility request; Transferred from FY24 Work Plan.	In Process	Transferred
Training and Education: Publications	Compliance, Privacy, and Ethics Newsletter	Compliance, Privacy, and Ethics Newsletter to communicate information to HCD staff.	Ongoing/Continuous	New
Training and Education: Review, Revise, Re-Deploy	Development and Review/Revision of Training and Education Materials, as needed	Development and Review of new/existing Training materials that relate to Compliance, Privacy, and Ethics, and related risks, as needed (including and outside of Cornerstone) for potential staff assignment (proactive/reactive)	Ongoing/Continuous	New
Training and Education: Review, Revise, Re-Deploy	Cybersecurity Training (statutory requirement)	Assist IT in review/revision/development of training to satisfy the statute where needed. The Florida Cybersecurity Act requires government employees to complete annual security awareness training. Specifically, all local government employees with access to the local government's network must complete basic cybersecurity training annually. Additionally, employees handling highly sensitive information and local government technology professionals must also complete advanced cybersecurity training annually. Transferred from FY24 due to rule compliance date.	Work Plan Item Not Yet Started	Transferred
Training and Education: Review, Revise, Re-Deploy	Education on Employee Acceptance of Vendor or Business Associate Sponsored Training and Honoraria Policy	Conduct training and education on employee acceptance of vendor or business associate sponsored training and honoraria. Rationale: Identified need; Transferred from FY24 Work Plan.	Work Plan Item Not Yet Started	Transferred
Training and Education: Review, Revise, Re-Deploy	Re-training and Re-education on Compliance and Privacy Matters in Response to Detected Issues/Offenses or Other Need	Conduct reactive training and education on CPE-related matters to HCD staff, as needed (e.g., HIPAA/FIPA/FERPA training for a violation of policy).	Ongoing/Continuous	New
Training and Education: Review, Revise, Re-Deploy	Tips and Reminders for Staff Regarding Third-Party Vendors	Revise and redeploy Compliance, Privacy, & Ethics Training – Tips, and Reminders for Staff Regarding Third Party Vendors, as needed based on changed processes. Rationale: Transferred from FY24 Work Plan.	In Process	Transferred
Training and Education: Staff Development	Compliance Services Internal Staff Learning and Development	Ongoing Compliance, Privacy, and Ethics Internal Team Development.	Ongoing/Continuous	New
4 - EFFECTIVE LINES OF COMMUNICATIONS WITH THE COMPLIANCE OFFICER AND DISCLOSURE PROGRAM				
Item Type	Work Plan Item	Description	Status	Comments
Disclosure Programs	Disclosure Programs: Revision, as needed, to applicable documents and published information	Revise applicable existing documents to align with OIG's new guidance that relate to how and what to report to Compliance, Privacy and Ethics. Examples provided: Ensure multiple ways to contact Compliance Officer (posted/virtual information), preferences for generational communications, FAQs to compliance officer ("Ask the CCO"), Fraud, Waste, and Abuse reporting, non-discrimination, and Hotline. Rationale: OIG new guidance.	Work Plan Item Not Yet Started	New
Development / Communication / Dissemination of Information	Compliance, Privacy, and Ethics Compliance Website(s) Enhancements / Development / Posting	Communication and maintenance of the Compliance, Privacy, and Ethics public-facing and internal website to ensure HCD staff have various resources, regulatory and industry enforcement activity updates, educational material, and open lines of communication and reporting for compliance related questions or concerns.	Ongoing/Continuous	New

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Development / Communication / Dissemination of Information	Development / Communication / Dissemination of Information to HCD staff on Compliance, Privacy, and Ethics matters.	Development/dissemination of Compliance and Privacy topics in various formats (FYIs, alerts, action alerts) to Departments/areas as needed, also includes: Sharing of Webinars, Materials, and Information to HCD Departments and Staff. See also "OIG Monitoring" for FYI's. Training and Education Topics and Other Information to HCD staff. Rationale: OIG guidance.	Ongoing/Continuous	New
Monitoring / Analysis / Communication / Dissemination of Information: Regulatory Guidance	Regulatory Updates and Industry Enforcement Activity	Continuous monitoring, review, and communication/dissemination of regulatory updates and industry enforcement activity or audit reports related to peers, industry, and state, federal, and local authorities (to HCD staff/Board). Analysis of rules and potential impacts to HCD. Publish information in a variety of ways, including posting to the regulatory dashboard and reporting to HCD's Leadership and Board.	Ongoing/Continuous	New
Monitoring / Analysis / Communication / Dissemination of Information	Various Government and Contractor Notifications and Monitoring for Approved Work, as needed	Continuous monitoring, review, and communication to HCD of various Government and Contractor Notifications and Activity (CMS Recovery Audit Contractor proposed and approved items, CMS publications and/or notices (MLN Matters, Outpatient NCD/LCD changes in rules for Medicare's National and/or Local Coverage Determinations). Rationale: Audit readiness and response to external parties.	Ongoing/Continuous	New
Responsiveness	Hotline Intake and Monitoring, Investigation, and Response	Track, triage, investigate, and address calls and online submissions made to the HCD Compliance Line.	Ongoing/Continuous	New
Responsiveness	Inquiry Intake and Response	Respond to inquiries and requests for assistance related to Compliance, Privacy, and Ethics.	Ongoing/Continuous	New
Survey / Questionnaire Development / Deployment	Leadership Engagement and Program Satisfaction Survey	Periodic survey to be sent to HCD's senior leadership team and executive team members to collect feedback to help measure program satisfaction and effectiveness, identify strengths and opportunities for improvement, gauge reputation, and provide a mechanism to communicate their needs and provide feedback. Further, it will help Compliance to understand the factors that help satisfy each department, division, and HCD's organization needs, and enable us to modify our Program accordingly.	Ongoing/Continuous	New
Survey / Questionnaire Development / Deployment	Compliance, Privacy, and Ethics Awareness / Education Survey(s)	Conduct periodic/alternating Compliance, Privacy, and Ethics Awareness Survey(s) to ensure awareness of Program and information by HCD staff.	Work Plan Item Not Yet Started	Transferred
6 - RISK ASSESSMENT, AUDITING, AND MONITORING				
Item Type	Work Plan Item	Description	Status	Comments
Compliance Audit	EMTALA and Access to Emergency Services and Care Risk Assessment	Review(s)/Risk Assessment(s) on EMTALA (Emergency Medical Treatment and Labor Act) (federal law) and Access to Emergency Services and Care (state law, Florida) requirements to ensure compliance with these Rules, impacting LMC. Rationale: Identified need; Transferred from FY24 Work Plan.	In Process	Transferred
Compliance Audit	Referral Source Audits	Ongoing review of referral sources and payments made to physicians as invoiced (pre-payment review and sign-off by CCO). Rationale: Identified need; Compliance with rules and laws and HCD P&P; Leader request.	Ongoing/Continuous	New
Compliance Audit	Independent Contracted Physician Agreements and Compensation Audit (AP)	Review of compensation paid/AP records for independent contracted physicians to determine compliance with contracts to ensure applicable laws, regulations, internal policies and procedures, and for process improvement. Rationale: Identified need; Compliance with rules and laws.	Work Plan Item Not Yet Started	Transferred

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Compliance Audit	Ground Transportation / Ambulance Billing Audit	Review of ambulance transports provided by LifeTrans and billed to ensure accuracy and compliance with the rules/requirements. Rationale: Transferred from FY24 Work Plan; Leader request for service.	Work Plan Item Not Yet Started	Transferred
Compliance Audit	Medicare Outpatient Observation Notice (MOON)	Audit to ensure compliance with Medicare observation notice delivery requirements per the Federal Rules - to be performed by Compliance or Department as self-audit. Rationale: Compliance with rules; Transferred from FY24 Work Plan.	Work Plan Item Not Yet Started	Transferred
Compliance Audit	Hospital Outpatient Observation Notice (HOON)/State Notice	Audit to ensure compliance with observation notice delivery requirements per State rules - to be performed by Compliance or Department as self-audit. Rationale: Compliance with rules; Transferred from FY24 Work Plan.	Work Plan Item Not Yet Started	Transferred
Compliance Audit	Medicare's Change of Status Notice	Audit to ensure compliance with the new CMS requirement to notify when a patient's hospital status is changed from inpatient to outpatient with observation effective October 11, 2024. Rationale: Compliance and awareness of new rules.	Work Plan Item Not Yet Started	New
Compliance Audit	Laboratory	Review of the top laboratory tests billed to include review of the Beaker system workflow, coding, and documentation to ensure billing compliance. Rationale: OIG CPG; Not prior reviewed; New system (Beaker); Transferred from FY24 Work Plan.	Work Plan Item Not Yet Started	Transferred
Compliance Audit	Air Ambulance Transports Billed with > 50 Miles	Review to ensure that documentation supports the transport to destination beyond the nearest and appropriate facility that can treat the patient. Rationale: Billing compliance and compliance with rules; Transferred from FY24 Work Plan.	Work Plan Item Not Yet Started	Transferred
Compliance Audit	FY25 CMS Open Payments; Review and Dispute Reconciliation	Analysis of CMS' Open Payments entries during the review and dispute period for LMC/HCD applicable facilities/physicians/vendors/suppliers. Rationale: Annual review for teaching hospitals and for awareness of publicly reported information on vendor relationships.	Work Plan Item Not Yet Started	New
Compliance Monitoring	New or Changed Business Units, Locations, or Services	Monitoring of new or changed business units, locations, or services for needed assistance or review for compliance purposes. Rationale: For timely awareness of changes that may impact compliance, billing or licensing; or that may otherwise require review for a new area to timely capture issues and resolve them.	Ongoing/Continuous	New
Compliance Monitoring	Nursing Student Clearance Reviews	Review, track, and monitor the completion of Compliance and Privacy education and trainings for non-employed Students as part of the pre-approval process. Rationale: New process.	In Process	New
Compliance Monitoring	Exclusion Screening Reviews (Monthly)	Exclusion Screening Monthly Reviews to ensure compliance with requirements under the Office of Inspector General (OIG) and other rules, where no excluded individual or entity can work for, be paid by, or do business with HCD. Rationale: Statutory requirement to avoid risks of employing or contracting with an excluded individual or entity which could result in civil fines and penalties, including false claims.	Ongoing/Continuous	New

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Compliance Monitoring	Palm Beach Credentialing Committee Clearance/Monitoring (Monthly)	Specific to Credentialing Committee (CCP): Exclusion Screening and Background/Licensure reviews to ensure compliance with requirements under the Office of Inspector General (OIG) and other rules, where no excluded individual or entity can work for, be paid by, or do business with HCD. Rationale: Request for assistance; Statutory and/or contractual requirements to avoid risks of employing or contracting with an excluded individual or entity which could result in civil fines and penalties, including false claims.	Ongoing/Continuous	New
Compliance Monitoring and Analysis	Office of Inspector General (OIG) Monthly Work Plan	Office of Inspector General (OIG) Compliance Audit Notifications and Monitoring and Consideration for Work Plan placement. FYI's and other data mining to be performed, at a minimum on HCD-applicable OIG Work Plan items. Rationale: OIG guidance; HCD to stay abreast of approved audit items to shape our Work Plan or that could result in external reviews of HCD for readiness.	Ongoing/Continuous	New
Compliance Monitoring and Analysis	Analysis of OIG Unimplemented Recommendations	Analysis of OIG's top unimplemented recommendations to see potential impact to HCD. Rationale: HCD to stay abreast of approved audit items to shape our Work Plan or that could result in external reviews of HCD for readiness.	Completed	New
Risk Assessment (Compliance)	Credentialing Risk Assessment (LMC)	Risk Assessment on controls and compliance with regulatory / accreditation requirements for credentialing and privileging for LMC. Rationale: Transferred and scope revised from FY24 Work Plan.	In Process	Transferred
Risk Assessment (Compliance)	Nursing Facility (ICPGs) Supplemental Reimbursement Overview (Healey)	Risk assessment based on new industry-specific CPGs (ICPGs) for nursing facilities, specific to reimbursement. Rationale: New OIG Guidance published for facilities, like Healey, in November 2024; Program effectiveness and evaluation; Readiness.	Work Plan Item Not Yet Started	New
Risk Assessment (Compliance)	Blood Bank (LMC)	Compliance process surrounding of implementation of new system for blood bank. Scope to be determined, based on LMC's new service/system. Rationale: New system; Transferred from FY24 Work Plan.	In Process	Transferred
Risk Assessment (Compliance)	Pharmacy Controls and Controlled Substances	Review of procedures and practices for the proper management and monitoring of the dispensing of controlled substances, preventing diversion, tracking prescriptions, maintaining accurate records and utilizing security measures to safeguard controlled medications to ensure compliance with state and federal regulations. Rationale: Leader request and CCO recommendation.	Work Plan Item Not Yet Started	New
Risk Assessment (Compliance)	HCD Non-employed Individuals in the workplace: Risk Assessment	The purpose of this assessment is to gain a better understanding of who is in HCD workspaces and that are not employed or contracted. Rationale: Leader request; Transferred from FY24 Work Plan (now complete).	Completed	Transferred
Risk Assessment (Compliance)	Ground Transport (Ambulance) restocking/narcotics workflow	Review workflow/processes (diversion and replenishing under Stark Law and Anti-Kickback Statute) for Ambulance for new program/processes. Rationale: Services provided to ensure compliance, not previously reviewed; Transferred from FY24 Work Plan.	Work Plan Item Not Yet Started	Transferred
Data Risk Assessment (Compliance)	High Dollar / High Volume / High Reimbursement Services Data Risk Assessment and Analysis - Professional Services	High Dollar / High Volume / High Reimbursement Professional Services Data Review and Risk Assessment to determine future work plan items that may require review or pose external audit risk to the organization based on volume and activity. Rationale: Periodic analysis to update/adjust Work Plan based on areas of potential exposure for external reviews.	Work Plan Item Not Yet Started	New

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Data Risk Assessment (Compliance)	High Dollar / High Volume / High Reimbursement Services Data Risk Assessment and Analysis - Hospital Services	High Dollar / High Volume / High Reimbursement Hospital Services Data Review and Risk Assessment to determine future work plan items that may require review or pose external audit risk to the organization based on volume and activity. Rationale: Periodic analysis to update/adjust Work Plan based on areas of potential exposure for external reviews.	Work Plan Item Not Yet Started	New
Data Risk Assessment (Compliance)	Medicare Payments for Emergency Department Services Provided in Nonemergency Department Sites of Service	Certain Current Procedural Terminology (CPT) and Healthcare Common Procedure Coding System (HCPCS) codes should be used only if a Medicare enrollee is seen in the emergency department and the services described by the codes' definitions are provided. Medicare reimburses providers based on the patient's documented service needs at the time of the visit and based on the site of service. This audit will determine whether Medicare appropriately paid hospitals and physicians for emergency department services provided in nonemergency department sites of service. Rationale: OIG Work Plan item.	Work Plan Item Not Yet Started	New
Data Risk Assessment (Compliance)	Medicare Claim Lines for Which Payments Exceeded Charges	Previous OIG audits found that when a health care provider was paid more than it charged for a claim line, that claim line was often incorrect, which resulted in overpayment to the health care provider. Our objective will be to determine whether certain Medicare payments that exceeded charges for Medicare Part B items and services were correct. Rationale: OIG Work Plan item.	Work Plan Item Not Yet Started	New
Data Risk Assessment (Compliance)	Facility (Hospital) & Physician Procedure Code Match	Obtain data and review to compare physician/hospital procedure codes reported, for the same service, to ensure billing accuracy.	Completed	New
External Annual Attestation/Readiness	Florida Medicaid - Deficit Reduction Act (DRA) of 2005	External Attestation on Compliance Programs and Fraud, Waste, and Abuse policies required for Deficit Reduction Act (DRA of 2005) to Florida Medicaid for entities that receive > \$5 Million in funds. Rationale: Compliance with rules and laws; Readiness for payor audit/attestation.	Work Plan Item Not Yet Started	New
External Annual Attestation/Readiness	Compliance and Privacy assistance to HCD Departments for external activities	Compliance and Privacy assistance to HCD Departments for external activities (e.g., audit, attestation, review, and response).	Ongoing/Continuous	New
Compliance Audit	Compliance and Privacy review activities for LMC Joint Commission Readiness	Compliance and Privacy review activities for Hospital (LMC). Rationale: General compliance and Joint Commission Readiness	Completed	New
Compliance Audit	Compliance signage audit for LMC Joint Commission Readiness	Conduct onsite audit for required signage for Hospital (LMC) emergency department. Rationale: General compliance and Joint Commission Readiness.	Completed	New
Compliance Audit	Compliance signage audit for LMC Joint Commission Readiness	Conduct onsite audit for required signage for the LMC whole hospital. Rationale: TJC Readiness.	In Process	New
Privacy Audits	Privacy and Security Compliance Surveys/Tracer for LMC Joint Commission Readiness	Conduct onsite audit for controls and compliance with Privacy and Security Rules (HIPAA/FIPA/TJC) through Privacy and Security and Joint Commission Tracer AMP for LMC. Rationale: General privacy compliance and Joint Commission Readiness.	Completed	New
External Audits	RSM Annual HIPAA Risk Assessment	RSM (External Auditor) Annual HIPAA Risk Assessment preparation and participation for privacy and security compliance and readiness. Transferred from FY24 Work Plan due to audit final report not yet being issued.	In Process	Transferred
External Audits and Activity	External Agency Activity (General)	Monitoring of External Agency Activity (general Work Plan line item to address and document specific external agency reviews/ audits/investigations/communications).	Ongoing/Continuous	New

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Mini-Risk Assessment (Compliance)	Aeromedical FAA Pilot Record Database (PRD)	Compliance with Federal Aviation Administration (FAA) Pilot Records Database (PRD) to ensure requirements and current organizational practices are in compliance with requirements and new mandatory deadlines. Rationale: To assist Business Unit in ensuring compliance with new rules.	Work Plan Not Yet Started	New
Mini-Risk Assessment (Compliance)	Industry Enforcement Activity (as needed) (General entry item)	Mini-Risk Assessment(s) based on monitored Industry Enforcement Activity in lieu of audits (or in advance of audits) to communicate information to departments and staff and to test compliance or help direct future needs. Rationale: To continuously assess HCD in light of industry enforcement activity to keep us abreast of future potential issues and ensure staff awareness of related information.	Ongoing/Continuous	New
Mini-Risk Assessment (Compliance)	Telehealth	Assessment of Telehealth services/locations and workflows provided at HCD. Rationale: To ensure Compliance is aware of the locations that provide Telehealth services and what services are provided at HCD; To assist departments in requests for guidance on Telehealth; and to ensure compliance with evolving rules.	Work Plan Item Not Yet Started	New
Mini-Risk Assessment (Compliance)	Use of CMS Waivers at HCD	Assessment of waiver utilization at HCD to determine where waivers are currently in place/being relied on and to ensure compliance with these various waivers (e.g., CMS 1135, 1115).	Work Plan Item Not Yet Started	New
Mini-Risk Assessment (Compliance)	Ambulance Vehicles (BLS/ALS)	New vehicles (Vans) purchased. Review of ambulance vehicle requirements (certification, equipment, staffing, and licensing and inspections) to meet state/regulatory requirements to ensure compliance. Rationale: New service/capacity.	Work Plan Item Not Yet Started	New
Privacy Audits	FairWarning system monitoring/auditing of detected potential privacy violations via red flags by Epic Users	FairWarning weekly system monitoring/auditing of Epic User Access for the following enforced policies: High Access of Deceased Patients, High Access of Break-the-Glass, Person of Interest Snooping, High Access of Discharged Patients, and Coworker Snooping (when applicable) to ensure compliance with use and access of HCD systems and records aligns with the privacy rules. Rationale: Continuous reviews to ensure compliance with privacy rules.	Ongoing/Continuous	New
Privacy Audits	HCD Leadership/Board VIP EHR monitoring through FairWarning system for potential Privacy violations (Weekly)	FairWarning weekly system monitoring/auditing of Epic User Access for HCD VIPs, including: Board/Committee members, Senior Leaders, Executive Team. EHR Monitoring for Privacy Use to ensure users access records appropriately and do not view VIPs unless involved in their care or the coordination of their care. Rationale: Compliance with privacy rules; New review(s) added in FY24.	Ongoing/Continuous	New
Privacy Audits	SlicerDicer Use and Access Monitoring for Privacy Use	SlicerDicer Use and Access Monitoring for Privacy Use (Weekly Reviews) to ensure compliance with Privacy rules with requests for enhanced/heightened access to data. Rationale: compliance with privacy rules with expanded functionalities and access.	Ongoing/Continuous	New
Privacy Audits	Authorization for Marketing/Patient Stories	Audit of compliance with privacy rules for 45 CFR 164.501, 164.508(a)(3) - Marketing. This audit will follow issued guidance and training to test HCD's compliance with the privacy rules. Rationale: Transferred from FY24 Work Plan following the guidance and training and education provided to HCD staff.	Work Plan Item Not Yet Started	Transferred

**Health Care District of Palm Beach County
Compliance, Privacy, and Ethics FY25-27 Work Plan**

Privacy Audits	Release of Information (ROI) HIM	Audit of compliance with privacy rules for 45 CFR 164.506] - Release of Information. This audit will follow issued guidance and training to test our compliance with the rules. Rationale: Transferred from FY24 Work Plan following the guidance and training and education provided to HCD staff.	Work Plan Item Not Yet Started	Transferred
Privacy Audits	Online Tracking Technologies	Audit of Online Tracking Technologies following significant industry enforcement activity (lawsuits and audits) and published guidance and focus of the Office for Civil Rights (OCR) on entities and their use of certain online tracking technologies (e.g., Pixels). Review conducted and completed in FY24, however, prior to issuance of the final report, the courts determined that the OCR had exceeded its authority. As a result, we paused the issuance of the findings to revise according to the courts decision and current guidance and best practices. Resuming to reissue report in FY25. Rationale: Evolving guidance and enforcement and audit activity, transferred from FY24 Work Plan.	In Process	Transferred
Privacy Audits	Privacy and Security Compliance Surveys for HCD Departments	Conduct onsite and/or electronic risk assessment for controls and compliance with Privacy and Security Rules (HIPAA/FERPA/FIPA) through Surveys to random or selected departments and facilities, and or new/moved locations. Rationale: compliance with Privacy rules.	In Process	Transferred
Privacy Monitoring and Analysis	Security Risk Assessment (SRA-Censinet) Monitoring	Continuous monitoring any known or identified Third Party Vendor Privacy/Security Risks identified through Censinet's SRA process. Rationale: Compliance with privacy and security rules; Assistance to Legal in Contracting; New process and contract with Censinet.	Ongoing/Continuous	New
Privacy Monitoring and Analysis	Assistant Secretary for Technology Policy Information Blocking Rule and Office of the National Coordinator for Health Information Technology (ASTP/ONC)	Compliance with Information Blocking requirements focused on prohibition with Privacy. HCD Privacy to monitor weekly reports to ensure compliance with the new rules and processes put in place for HCD in FY24. Rationale: Significant focus through rulemaking and enforcement and audit activity by Government agencies and patients on information blocking practices by providers and entities. Compliance with privacy rules for access to patient information/medical records.	Ongoing/Continuous	New
Risk Assessment	Leadership CPE Risk Assessment/Work Plan Considerations/Input	HCD CPE considers possible risk areas or concerns that may be known to leaders or their divisions/departments in developing its Work Plan. A risk assessment was reviewed with HCD's executive team and will be pushed out to all senior leaders and the executive team for responses (e.g., new/changed rules, emerging risks, new service lines/locations, new or changed practices, external audits or investigations, negative billing trends, other needs, etc.) for input.	Work Plan Item Not Yet Started	New
5 - ENFORCING STANDARDS; CONSEQUENCES AND INCENTIVES				
Item Type	Work Plan Item	Description	Status	Comments
Annual Reporting Requirement	Conflicts of Interest Disclosure and Review Process - HCD Board and Committees	Perform Annual Conflicts of Interest Disclosure and Review Process for HCD Board and Committee members. Rationale: Policy requirement; Awareness of conflicts and potential issue mitigation.	Work Plan Item Not Yet Started	New

**Health Care District of Palm Beach County
Compliance, Privacy, and Ethics FY25-27 Work Plan**

Annual Reporting Requirement	Conflicts of Interest Disclosure and Review Process - HCD Staff	Perform Annual Conflicts of Interest Disclosure and Review Process for HCD Staff. Rationale: Policy requirement; Awareness of conflicts and potential issue mitigation.	Work Plan Item Not Yet Started	New
Consequences and Incentives	Compliance and Privacy Program Incentives	Develop Compliance and Privacy program incentives to recognize HCD staff for compliance contributions and risk reduction.	Work Plan Item Not Yet Started	New
Consequences and Incentives	Enforcement of Privacy Violations / Sanctions Grid	Enforcement of developed Privacy Sanctions Grid to assist Human Resources in consistent and appropriate recommendations of sanctions for violations of privacy by HCD staff, as applicable. Rationale: compliance with rules and laws, helps to ensure equal treatment for violations of privacy policies and/or rules in recommending disciplinary action.	Ongoing/Continuous	New
Contract Reviews	Contract Reviews and Recommendations	Perform various contract reviews (Compliance360, other) as required or requested to assess issues such as privacy and security rules, Medicare/Medicaid billing provisions, fraud, waste, and abuse issues, and/or Stark and Anti-Kickback issues. Rationale: Compliance with rules and laws, protection of HCD from risks.	Ongoing/Continuous	New
External Incident Readiness	Data Breach Response	Compliance preparation / readiness for Privacy/Security Data Breach Response (e.g., toolkit, processes, and vendor relations). Rationale: Continuation of prior review (Panel I and II) from FY24 (transferred from FY24 Work Plan).	In Process	Transferred
Regulatory Analysis / Issue Guidance	Business Associate Agreements and Decision Tree	Review and revision of Business Associate Agreement template and BA Decision Tree based upon HIPAA/Part 2 Rule changes. Rationale: Compliance with new/changed rules going into effect; Transferred from FY24 Work Plan due to rule change date.	Work Plan Item Not Yet Started	Transferred
Regulatory Analysis / Issue Guidance	Substance Abuse Confidentiality - Part 2 Privacy Program Requirements	Review of requirements and service lines offered at HCD facilities to determine applicability of 42 CFR Part 2, and review of current practices for ensuring the protection of confidential patient information for patients with substance use disorders. Rationale: Compliance with new/changed rules going into effect; Transferred from FY24 Work Plan due to rule change date.	Work Plan Item Not Yet Started	Transferred
Regulatory Analysis / Issue Guidance	Applicable rules, laws, and regulations to HCD for future activities and work plan	To assess compliance for HCD entities with applicable regulatory requirements.	Ongoing/Continuous	New
Regulatory Analysis / Issue Guidance	New/Changed rules, laws, and regulations resulting from Presidential and administrative changes that may impact HCD for future activities and work plan setting	To monitor, communicate, and assess compliance for HCD entities with applicable regulatory requirements with the anticipated significant shift in laws, rules, and regulations with the incoming Presidential Administration changes. Rationale: To continuously monitor and stay abreast of changes which may impact HCD.	Ongoing/Continuous	New
Regulatory Analysis / Issue Guidance	Evaluation of Proposed Rule Changes to COPCN/County Ordinance for Ambulance	Evaluation of Proposed Rule Changes to COPCN/County Ordinance for Ambulance; Pending County Commission and/or rule change.	Work Plan Item Not Yet Started	New
Regulatory Analysis / Issue Guidance	Provide guidance for HCD's New Employee Health Program	Review of applicable laws, regulations, business unit practices, and best practices to provide guidance on implementation of Employee Health Program. Rationale: Leader request; New service at HCD.	Ongoing/Continuous	New
Regulatory Analysis / Issue Guidance	Provide guidance for HCD's evolving behavioral health program	Review of applicable laws, regulations, business unit practices, and best practices to provide guidance on evolving behavioral health program. Rationale: Leader request; New/evolving services at HCD.	Ongoing/Continuous	New

**Health Care District of Palm Beach County
Compliance, Privacy, and Ethics FY25-27 Work Plan**

Regulatory Analysis / Issue Guidance	Provide guidance for LMC's new outpatient hospital department	Review of applicable laws, regulations, business unit practices, and best practices to provide guidance on implementation of outpatient hospital department (e.g. Notice of Liability Form). Rationale: Leader request; New/changed services and set up for LMC.	In Process	New
Regulatory Analysis / Issue Guidance	Medicare Change of Status Notice	New CMS requirement to notify when a patient's hospital status is changed from inpatient to outpatient with observation. Rationale: Compliance with new law effective 10/2024.	In Process	New
7 - RESPONDING TO DETECTED OFFENSES AND DEVELOPING CORRECTIVE ACTION INITIATIVES				
Item Type	Work Plan Item	Description	Status	Comments
Annual Statutory Reporting Requirement	Annual Breach Event Reporting to the Office for Civil Rights for < 500 individuals (Existing OCR Requirement, State Rules)	Annual Breach Reporting to HHS OCR (for events <500 individuals), required under HIPAA, for events that require patient notification of an unauthorized access, use, or disclosure of PHI. Rationale: Statutory requirement.	Work Plan Item Not Yet Started	New
Responsiveness	Response to Detected Offenses (issues/investigations)	Investigate and respond to issues communicated to Compliance, Privacy, and Ethics.	Ongoing/Continuous	New
Corrective Action Initiatives	Develop Corrective Action Initiatives	Involves the development of recommended actions required as a result of various audits, risk assessments, and/or other identified areas of risk and monitoring to ensure completion and to prevent repeat occurrences. Communicate to appropriate parties the assignment and status of action plans. Rationale: Manage action items and recommendations made or resulting from issue/audit.	Ongoing/Continuous	New
Effectiveness/Evaluation	General Compliance Program Effectiveness (GCPG)	New OIG General Compliance Program Guidance (comprehensive) analysis and effectiveness review for new/updated (and monitoring of new/changed guidance to be released) guidance documents. Rationale: New OIG GCPG.	In Process	New
Effectiveness/Evaluation	Industry Specific Compliance Program Effectiveness (ICPGs)	New OIG Industry Specific Compliance Program Guidance (comprehensive) analysis and effectiveness review (and monitoring of ne guidances to be released). Rationale: New OIG guidance.	Work Plan Item Not Y	New
Effectiveness/Evaluation	Industry Specific Compliance Program Effectiveness (ICPGs) Nursing Facility	New OIG Industry Specific Nursing Facility Compliance Program Guidance (comprehensive) analysis and effectiveness review for newly released guidance document (11/2024). Rationale: New OIG ICPG impacts HCD's SNF, Healey.	In Process	New
Effectiveness/Evaluation	Evaluation of Corporate Compliance Programs	Updated DOJ guidance (criminal division) for the evaluation of Corporate Compliance Programs (CPE analysis and effectiveness review). Rationale: Updated DOJ guidance.	Work Plan Item Not Y	New

HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

1. Description: Management and Administrative Services Agreement (“MSA”) between District Hospital Holdings, Inc. (“Lakeside Medical Center”) and Florida Health Sciences Center, Inc. (“Tampa General”)

2. Summary:

Lakeside Medical Center and Tampa General have evaluated the strategic and financial opportunities of Lakeside Medical Center and are interested in entering into an MSA.

3. Substantive Analysis:

The proposed MSA will:

- support and enhance a commitment to the provision of high-quality healthcare services in Palm Beach County;
- better provide health care services to underserved populations;
- enhance Lakeside Medical Center’s clinical platform through select operational initiatives, growth pursuits, and strategic investments; and
- enable Lakeside Medical Center to achieve greater levels of operational effectiveness.

The parties anticipate a commencement date of January 1, 2025. The term of the MSA is for five (5) years. The Parties are able to terminate the MSA without cause upon six (6) months prior written notice.

The MSA is comprised of two phases. During Phase 1 the services provided under the MSA will focus on four main areas: (1) Revenue Cycle; (2) Strategic Planning; (3) Care Coordination; and (4) the hiring and recruitment of a Vice President of Business Operations who will be employed by Tampa General. During Phase 1, the Parties will also work together to collaboratively and continually evaluate the services needed at Lakeside Medical Center. The Parties anticipate that all activities related to Phase I will take approximately one year to complete but are not precluded from moving into Phase 2 activities.

Phase 2 of the MSA will be focused around evaluating the remainder of the opportunities at Lakeside Medical Center such as IT; Physician Alignment; Research/GME capabilities; and People and Talent.

From January 1, 2025 through the end of fiscal year 2025, it is anticipated that the services for Phase 1 will cost approximately \$600,000. During Phase 1 the parties will work



HEALTH CARE DISTRICT OF PALM BEACH COUNTY
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together to come up with the fees for fiscal year 2026 and will also evaluate the opportunity to establish an incentive management fee structure. Future fiscal implications and requirements will be determined as strategic priorities are developed and agreed upon.

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	\$600,000		Yes <input checked="" 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:

 CA6A21F5F5581 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

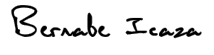
N/A

 Date Approved

6. Recommendation:

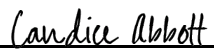
Staff recommends the Board provide the CEO with the authority to execute the MSA.

Approved for Legal sufficiency:

DocuSigned by:

 0CF6F7DB6706434... Bernabe Icaza
 SVP & General Counsel

Signed by:

 77A3B53D5D6477J Davis
 Chief Executive Officer

Signed by:

 F637D20C6C3E3 Candice Abbott
 SVP & Chief Operating Officer

HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

1. Description: Behavioral Health Pilot Update

2. Summary:

This agenda item presents updates on two Behavioral Health Pilot programs started at Mangonia Community Health Center

3. Substantive Analysis:

In August 2024, two pilot projects were launched with PBSO and WPB Police to increase access to mental health treatment and develop scalable systems of care for a future centralized receiving facility.

During the first 4 months of implementation, around 130 patients were seen after police officers encountered them on the street and determined they did not meet Baker Act criteria. Instead of taking them to jail or emergency rooms, they were brought to the Mangonia location for assessment and treatment. The programs have been well received by community partners, and mutual procedures were tested and adjusted. As we continue to expand access to these services, additional police departments have approached us to extend the program to their municipalities. We have capacity and are currently working on a few MOUs to solidify our mutual understandings. We anticipate having more conclusive analysis of these pilots during our March strategic planning session. Additionally, the following services have been added:

- Extended hours 7am – 7pm; Monday – Friday
- Long Acting Injectables
- Pediatric Psychiatric Services and Therapy

On the Horizon:

- Contracts with Riviera Beach Police, Palm Beach Police, North Palm Beach Police, South County MRT
- Adding Pediatrics Psychiatry Services to the Pilots
- Weekends extended hours 7 am–7 pm on February 1, 2025
- Goal: 4 CRT units to cover 4 PBSO regions during weekdays by the end of the year

HEALTH CARE DISTRICT OF PALM BEACH COUNTY
BOARD OF DIRECTORS
December 11, 2024

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"/>

*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:

N/A

Jessica Cafarelli
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

Committee Name

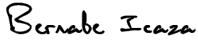
N/A

Date Approved


6. Recommendation:

Staff recommends the Board Receive and file this information.

Approved for Legal sufficiency:

DocuSigned by:


0CF6F7DBB68543E1
Bernabe Icaza
SVP & General Counsel

Signed by:


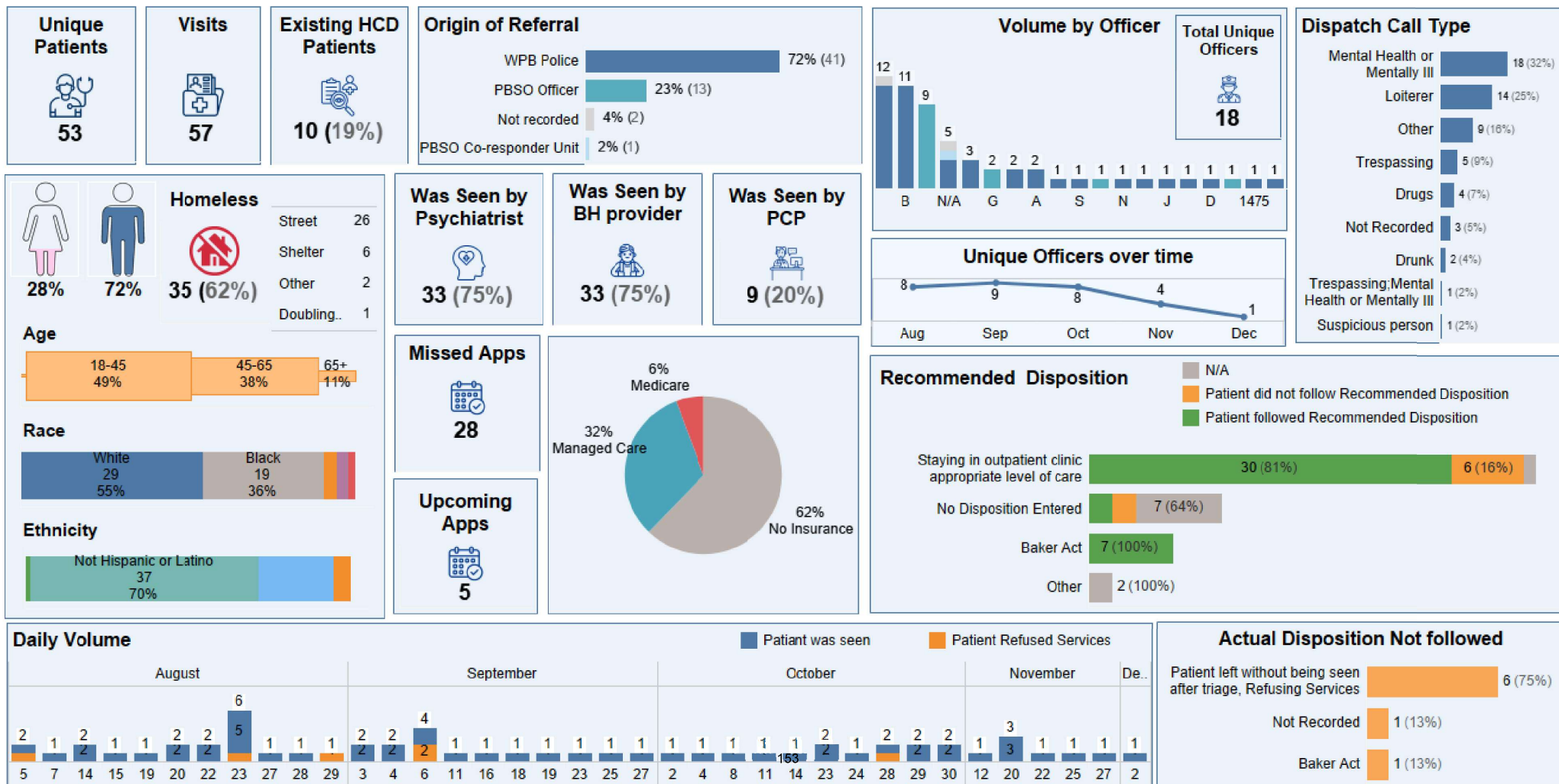
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Darcy J. Davis
Chief Executive Officer

DocuSigned by:


1F272D34088445
Belma Andric, MD
SVP & Chief Medical Officer

"Somewhere to Go" Pilot

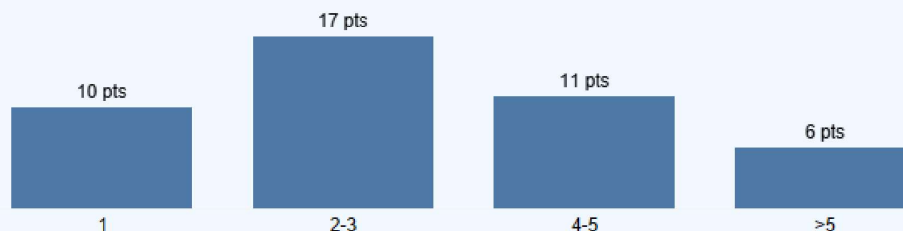
8/1/2024 - 12/2/2024



"Somewhere to Go" Pilot

8/1/2024 - 12/2/2024

Number of Diagnosis per Patient



Top 20 Primary Visit Diagnosis

Alcohol Related	9	2	1	1	1	14
Cocaine Related	5	2	1	1	1	10
Mood Related	2	3	2	1		8
Schizophrenia Spectrum	2	2	1	1		6
Opioid Related	2	2	1			5
Depressive Disorder	1	1	1	1	1	5
Insomnia Related	1	1	1			3
Homeless	1	1	1			3
Other Substance Use Related	2					2
Cannabis Related	1	1				2
Seizure disorder (HCC Risk Code)	1					1
Intermittent explosive disorder	1					1
Generalized Anxiety	1					1
Antisocial personality disorder (HCC Risk Code)	1					1
Adjustment disorder, unspecified type	1					1

"Someone to Respond" Pilot

8/1/2024 - 12/2/2024

Unique Patients



67

Visits

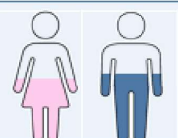


74

Existing HCD Patients



4 (6%)



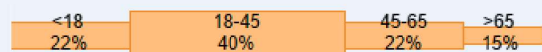
Homeless



6 (7%)

Doubling Up	3
Street	2
Transitional	1

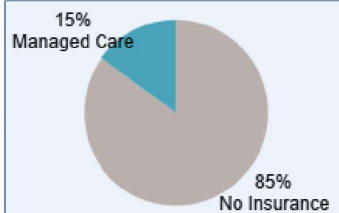
Age



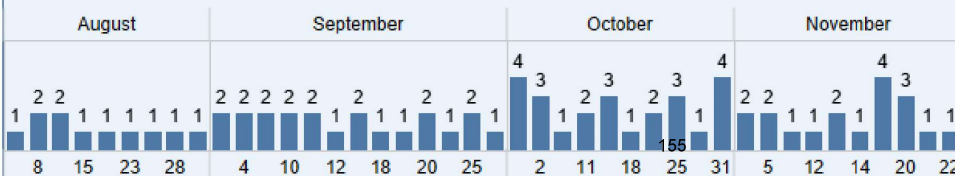
Race



Ethnicity



Daily Volume



Location



Seen by HCD Psychiatrist



5 (9%)

Came back to see HCD Psychiatrist



3



3

Seen by BH Provider



46 (85%)

Came back to see HCD BH Provider

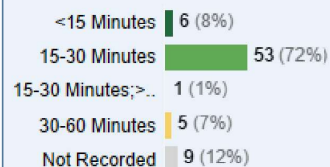


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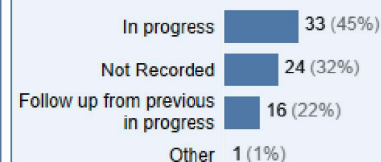


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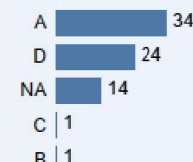
Response Time



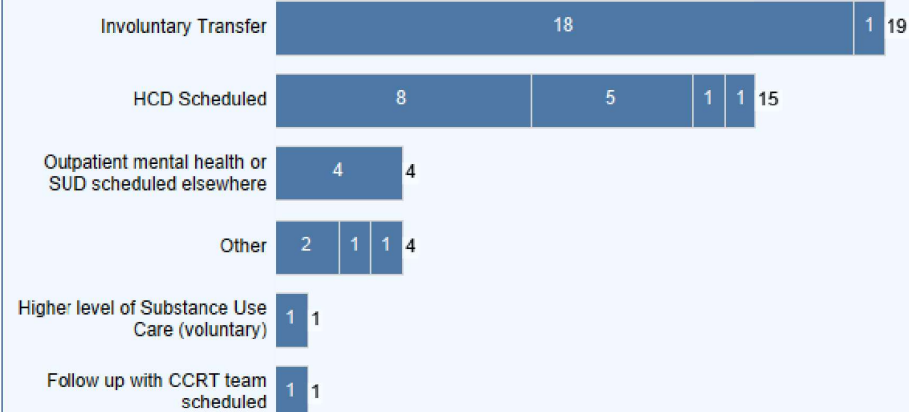
Timing Of Call



Police Officers



Recommended Disposition



Actual Disposition

