

FINANCE & AUDIT COMMITTEE MEETING AGENDA December 14, 2022 at 12:00 P.M. 1515 N. Flagler Drive, Suite 101 West Palm Beach, FL 33401

Remote Participation Link: https://zoom.us/j/5507895592?pwd=REZ4TWtYUXowQWNpWTBaVXRsZ1dDQT09

Via Telephone dial-in access: (646) 558-8656 / Meeting ID: 550 789 5592 / Password: 946503

- 1. Call to Order Sean O'Bannon
 - A. Roll Call
 - B. Affirmation of Mission: The mission of the Health Care District of Palm Beach County is to be the health care safety net for Palm Beach County. Our vision is meeting changes in health care to keep our community healthy.
- 2. Agenda Approval
 - A. Additions/Deletions/Substitutions
 - B. Motion to Approve Agenda
- 3. Awards, Introductions, and Presentations
 - A. Economic Update and Yield Curve Analysis (John Grady, Public Trust Advisors)
- 4. Disclosure of Voting Conflict
- 5. Public Comment
- 6. Consent Agenda Motion to Approve Consent Agenda Items
 - A. **ADMINISTRATION**
 - 6A-1 **RECEIVE AND FILE:**

December 2022 Internet Posting of District Public Meeting https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=327&m= 0|0&DisplayType=C

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

Finance and Audit Committee Attendance [Page 1]

6. Consent Agenda (continued)

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

Finance and Audit Committee Meeting Schedule for 2023 (Candice Abbott) [Pages 2 - 3]

7. Regular Agenda

A. <u>ADMINISTRATION</u>

7A-1 **RECEIVE AND FILE:**

Health Care District Financial Statements – October 2022 (Candice Abbott) [Pages 4 - 51]

7A-2 **RECEIVE AND FILE:**

Internal Audit Update (Betsy Bittar) [Pages 52 - 56]

7A-3 Staff Recommends a MOTION TO APPROVE:

Internal Audit FY23 Workplan (Betsy Bittar) [Pages 57 - 58]

- 8. CEO Comments
- 9. CFO Comments
- 10. Committee Member Comments

11. Establishment of Upcoming Finance and Audit Committee Meetings

March 15, 2023

• 12:00PM, Finance and Audit Committee Meeting

June 15, 2023

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

September Meeting (Date TBD)

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

December 14, 2023

• 12:00PM, Finance and Audit Committee Meeting

12. Motion to Adjourn

HEALTH CARE DISTRICT OF PALM BEACH COUNTY FINANCE AND AUDIT COMMITTEE MEETING

Committee Attendance Tracking for 12/2021 - 12/2022

	12/15/2021	3/23/2022	6/15/2022	8/9/2022	9/8/2022	12/14/2022
Edward Sabin	√				√	
Nancy Banner	√		√	✓	✓	
Les Daniels		√	√		✓	
Richard Sartory	√	√		✓	✓	
Mark Marciano	√	√		✓	✓	
Joseph Gibbons	√	√	√	✓		
Sophia Eccleston	√	✓	✓	✓		
Heather Frederick	N/A	N/A	✓	✓		
Sean O'Bannon	N/A	N/A	N/A	N/A	N/A	

HEALTH CARE DISTRICT FIANNCE AND AUDIT COMMITTEE December 14, 2022

1. Description: Finance and Audit Committee Meeting Schedule for 2023

2. Summary:

This agenda item provides the Finance and Audit Committee with the meeting schedule for 2023.

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 15, 2023

• 12:00PM, Finance and Audit Committee Meeting

June 15, 2023

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

September Meeting (Date TBD)

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

December 14, 2023

• 12:00PM, Finance and Audit Committee Meeting

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes No No
Net Operating Impact	N/A	N/A	Yes No

HEALTH CARE DISTRICT FIANNCE AND AUDIT COMMITTEE December 14, 2022

*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: Candigo 2000 152427 **Reviewed/Approved by Committee: 5.** N/A N/A Committee Name Date Approved **Recommendation: 6.** Staff recommends the Finance and Audit Committee receive and file the meeting schedule for 2023. Approved for Legal sufficiency: DocuSigned by: Bernabe Icasa VP & General Counsel

Chief Executive Officer

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 14, 2022

1. Description: Health Care District Financial Report October 20	2022
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2. Summary:

The October 2022 financial statements for the Health Care District are presented for Finance and Audit Committee review.

3. Substantive Analysis:

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

4. Fiscal Analysis & Economic Impact Statement:

	Current FY	Total Amounts	Budget
	Amounts	(Current + Future)	
Capital	N/A	N/A	Yes No No
Requirements			
Net Operating	N/A	N/A	Yes No No
Impact			

^{*}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:



5. Reviewed/Approved by Committee:

N/A	N/A
Committee Name	Date

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 14, 2022

6. Recommendation:

Staff recommends the Finance and Audit Committee receive and file the Health Care District October 2022 YTD financial statements.



Health Care District of Palm Beach County

FINANCIAL STATEMENT

October 2022



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Management Discussion and Analysis

Combined	Financial Statements	
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MEMO

To: Finance & Audit Committee

From: Candice Abbott, Chief Financial Officer

Date: December 14, 2022

Subject: Management Discussion and Analysis as of October 2022 Health Care District Financial Statements

The October statements represent the financial performance through the first month of the 2023 fiscal year for the Health Care District. Total revenue year to date (YTD) of \$5.4M is unfavorable to budgeted revenue of \$5.9M by (\$461k) or (7.8%). Operational expenditures YTD are \$5.0M favorable to budget or 23.3%. YTD, the consolidated net margin is (\$11.3M), with a favorable variance to budget of \$4.5M.

The General Fund YTD total revenue of \$472k is favorable to budget of (\$54k) by \$526k. This overall favorable variance is partially due to reduced unrealized losses from investments as well as increased interest earnings. The unrealized loss on investment of (\$385k) represents a decrease in current market value of the investment portfolio held by the District. Rising interest rates are adversely impacting the portfolio's value, but this total loss will only be realized should the District liquidate its portfolio or underlying investments. The favorable variance in intergovernmental revenue of \$334k is a timing difference related to school health revenue.

Expenditures in the General Fund YTD before overhead allocation are favorable to budget by \$3.5M or 31.4%. Significant categories of favorable YTD budget variances include; purchased services of \$1.0M, medical services of \$837k, and other expense of \$780k. Noted favorable variances are anticipated to be a result of expense timing.

The General Fund YTD has a net margin of (\$5.7M) versus a budgeted net margin of (\$8.9M), for a favorable net margin variance of \$3.2M or 35.8%.



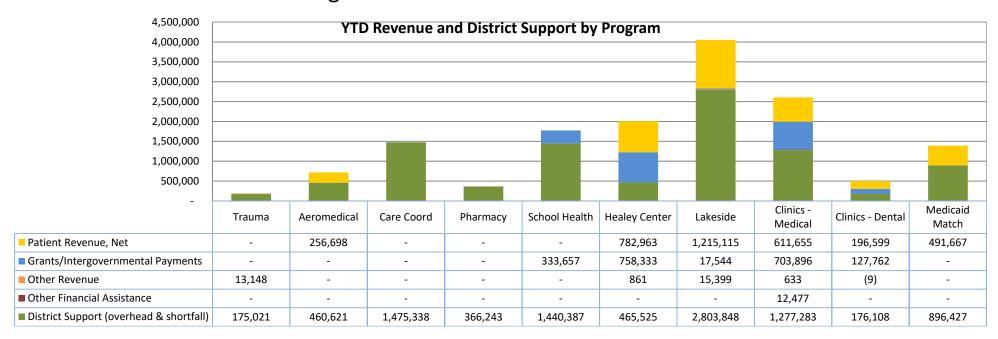
The Healey Center total revenue YTD of \$1.5M was favorable to budget by \$57k. This favorable variance is primarily due to less charity care being recognized than projected. Total YTD operating expenses before overhead allocation of \$1.7M were favorable to budget by \$128k or 7.0%. This favorable variance is mainly due to savings in the categories of salaries, wages, and benefits of \$33k, purchased services \$35k and Medical Supplies \$29k. Timing of these expenses are the primary reason for savings. The YTD net margin after overhead allocations for the Healey Center was a loss of (\$466k) compared to the budgeted loss of (\$739k) or (37.0%).

Lakeside Medical Center total revenue YTD of \$1.2M was unfavorable to budget by (\$730k) or (36.9%). This unfavorable variance mainly resulted from lower patient volumes and a timing difference in other patient revenue. Net patient revenue YTD of \$1.2M was under budget by (\$730k) or (36.9%). Total operating expenses YTD of \$3.2M were favorable to budget by \$861k or 21.2%. The YTD net margin after overhead allocations at Lakeside Medical Center was a loss of (\$2.8M) compared to a budgeted loss of (\$3.3M) for a favorable variance of \$516k or (15.5%).

The Primary Care Clinics total revenue YTD of \$1.7M was under budget by (\$314k). This unfavorable variance was primarily due to timing of revenue recognition for grants and other financial assistance as well as reduced patient volume in the medical clinics than was budgeted. Net patient revenue YTD was unfavorable to budget by (\$17k) or (2.0%). Total operating expenses YTD for the clinics are favorable to budget by \$518k or 16.9%. This favorable variance is primarily due to salaries, wages, and benefits \$260k, medical supplies \$67k, lease and rental \$58k, and purchased services \$50k. Expense timing is the primary reason for savings. Total net margin YTD after overhead allocations for the Primary Care Clinics is a loss of (\$1.4M), compared to budgeted loss of (\$2.0M) for a favorable variance of \$531k or (27.0%).

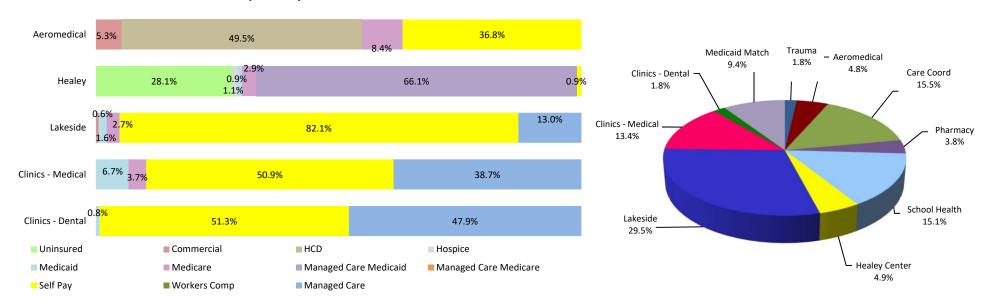
Cash and investments have a combined balance of \$160.8M, of which \$9k is restricted. Due from other governments of \$184.5M reflects grants receivable of \$3.7M, Tax Collector receivable of \$180.8M. Total net position for all funds combined is \$207.2M.

Program Dashboard - YTD October 2022

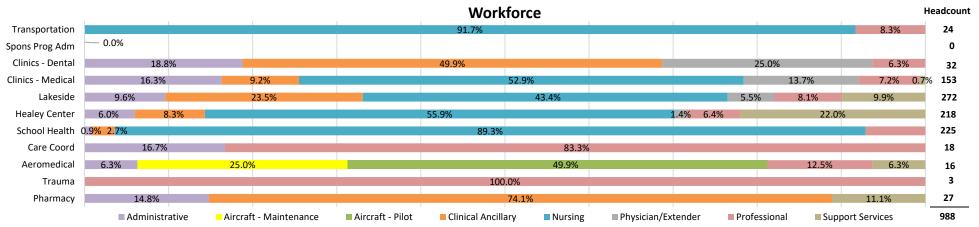


YTD Payor Mix by Volume

District Support (overhead and shortfall)

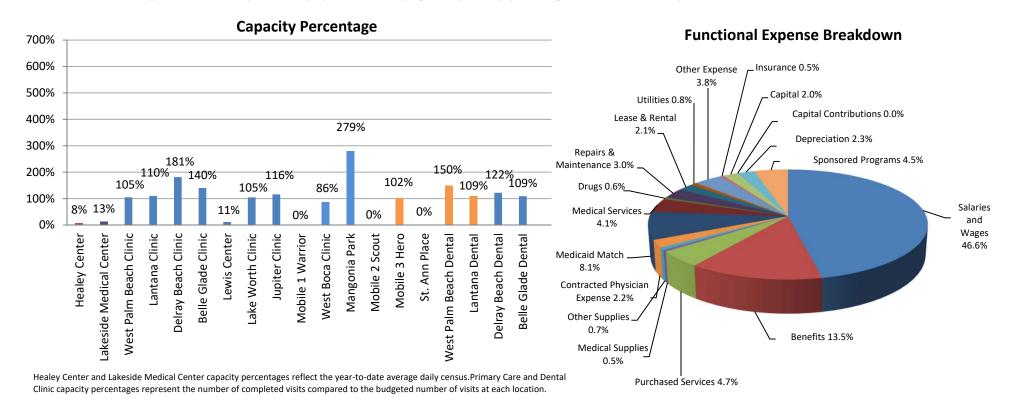


Program Dashboard - YTD October 2022



^{*} Clinical Ancillary is comprised of employees in pharmacy, lab, radiology, ultrasound, respiratory, physical therapy, social services, activities, and dental hygienists/assistants

^{**} Support Services is comprised of employees in housekeeping, dietary, laundry, purchasing, and warehouse/delivery



Revenues & Expenditures - Combined All Funds (Functional) FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

\$ - \$ 3,110,715 3 1,583,657 1 849,202 1 217,777 (385,088) 12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 29 795,237 27 77,751	75 \$ 3,719,131 1,250,001 1,162,633 105,106 (500,000) 127,048 19,652 5,883,646 \$ 8,284,870 2,401,989	(75) (608,416) 333,656 (313,431) 112,671 114,912 (114,571) 14,439 (460,817)	% (100.0%) \$ (16.4%) 26.7% (27.0%) 107.2% (23.0%) (90.2%) 73.5% (7.8%) \$	Prior Year \$ 2,058,402 1,562,844 1,062,260 185,353 (751,661) 24,021	1,052,314 20,813 (213,059) 32,423 366,572 12,477 10,070	Revenues: 0.0% Ad Valorem Taxes 51.1% Patient Revenue, Net 1.3% Intergovernmental Revenue (20.1%) Grants 17.5% Interest Earnings (48.8%) Unrealized Gain/(Loss)-Investments 0.0% Other Financial Assistance	\$ - 3,110,71 1,583,65 849,20 217,77 (385,08	7 2 7	75 \$ 3,719,131 1,250,001 1,162,633 105,106	(75) (608,416) 333,656 (313,431) 112,671	% (100.0%) \$ (16.4%) 26.7% (27.0%) 107.2%	- \$ 2,058,402 1,562,844 1,062,260	- 1,052,314 20,813 (213,059)	0.0% 51.1% 1.3%
3,110,715 3 1,583,657 1 849,202 1 217,777 (385,088) 12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 77,751	3,719,131 1,250,001 1,162,633 105,106 (500,000) 127,048 19,652 5,883,646 \$	(608,416) 333,656 (313,431) 112,671 114,912 (114,571) 14,439	(16.4%) 26.7% (27.0%) 107.2% (23.0%) (90.2%) 73.5%	2,058,402 1,562,844 1,062,260 185,353 (751,661)	1,052,314 20,813 (213,059) 32,423 366,572 12,477	0.0% Ad Valorem Taxes 51.1% Patient Revenue, Net 1.3% Intergovernmental Revenue (20.1%) Grants 17.5% Interest Earnings (48.8%) Unrealized Gain/(Loss)-Investments 0.0% Other Financial Assistance	3,110,71 1,583,65 849,20 217,77 (385,08	5 7 2 7	3,719,131 1,250,001 1,162,633	(608,416) 333,656 (313,431)	(16.4%) 26.7% (27.0%)	2,058,402 1,562,844 1,062,260	1,052,314 20,813	51.1% 1.3%
3,110,715 3 1,583,657 1 849,202 1 217,777 (385,088) 12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 77,751	3,719,131 1,250,001 1,162,633 105,106 (500,000) 127,048 19,652 5,883,646 \$	(608,416) 333,656 (313,431) 112,671 114,912 (114,571) 14,439	(16.4%) 26.7% (27.0%) 107.2% (23.0%) (90.2%) 73.5%	2,058,402 1,562,844 1,062,260 185,353 (751,661)	1,052,314 20,813 (213,059) 32,423 366,572 12,477	51.1% Patient Revenue, Net 1.3% Intergovernmental Revenue (20.1%) Grants 17.5% Interest Earnings (48.8%) Unrealized Gain/(Loss)-Investments 0.0% Other Financial Assistance	3,110,71 1,583,65 849,20 217,77 (385,08	5 7 2 7	3,719,131 1,250,001 1,162,633	(608,416) 333,656 (313,431)	(16.4%) 26.7% (27.0%)	2,058,402 1,562,844 1,062,260	1,052,314 20,813	51.1% 1.3%
1,583,657 1 849,202 1 217,777 (385,088) 12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 77,751	1,250,001 1,162,633 105,106 (500,000) 127,048 19,652 5,883,646 \$	333,656 (313,431) 112,671 114,912 (114,571) 14,439	26.7% (27.0%) 107.2% (23.0%) (90.2%) 73.5%	1,562,844 1,062,260 185,353 (751,661) - 24,021	20,813 (213,059) 32,423 366,572 12,477	1.3% Intergovernmental Revenue (20.1%) Grants 17.5% Interest Earnings (48.8%) Unrealized Gain/(Loss)-Investments 0.0% Other Financial Assistance	1,583,65 849,20 217,77 (385,08	7 2 7	1,250,001 1,162,633	333,656 (313,431)	26.7% (27.0%)	1,562,844 1,062,260	20,813	1.3%
\$49,202 1 217,777 (385,088) 12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 77,751	1,162,633 105,106 (500,000) 127,048 19,652 5,883,646 \$	(313,431) 112,671 114,912 (114,571) 14,439	(27.0%) 107.2% (23.0%) (90.2%) 73.5%	1,062,260 185,353 (751,661) - 24,021	(213,059) 32,423 366,572 12,477	(20.1%) Grants 17.5% Interest Earnings (48.8%) Unrealized Gain/(Loss)-Investments 0.0% Other Financial Assistance	849,20 217,77 (385,08	2 7	1,162,633	(313,431)	(27.0%)	1,062,260		
217,777 (385,088) 12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 77,751	105,106 (500,000) 127,048 19,652 5,883,646 \$	112,671 114,912 (114,571) 14,439	107.2% (23.0%) (90.2%) 73.5%	185,353 (751,661) - 24,021	32,423 366,572 12,477	17.5% Interest Earnings (48.8%) Unrealized Gain/(Loss)-Investments 0.0% Other Financial Assistance	217,77 (385,08	7					(213,059)	
(385,088) 12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 77,751	(500,000) 127,048 19,652 5,883,646 \$ 8,284,870	114,912 (114,571) 14,439	(23.0%) (90.2%) 73.5%	(751,661) - 24,021	366,572 12,477	(48.8%) Unrealized Gain/(Loss)-Investments 0.0% Other Financial Assistance	(385,08		105 106	112.671	107.2%			(20.1%)
12,477 34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 77,751	127,048 19,652 5,883,646 \$ 8,284,870	(114,571) 14,439	(90.2%) 73.5%	24,021	12,477	0.0% Other Financial Assistance			105,106	112,0,1	107.270	185,353	32,423	17.5%
34,091 \$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 2 77,751	19,652 5,883,646 \$ 8,284,870	14,439	73.5%	,			12.47	8)	(500,000)	114,912	(23.0%)	(751,661)	366,572	(48.8%)
\$ 5,422,829 \$ 5 8,016,096 8 2,312,317 2 795,237 2 77,751	5,883,646 \$ 8,284,870	,		,	10,070		12,47	7	127,048	(114,571)	(90.2%)	-	12,477	0.0%
8,016,096 8 2,312,317 2 795,237 2 77,751	8,284,870	(460,817)	(7.8%) \$			41.9% Other Revenue	34,09	1	19,652	14,439	73.5%	24,021	10,070	41.9%
2,312,317 2 795,237 2 77,751				4,141,219 \$	1,281,610	30.9% Total Revenues	\$ 5,422,82	9 \$	5,883,646 \$	(460,817)	(7.8%) \$	4,141,219 \$	1,281,610	30.9%
2,312,317 2 795,237 2 77,751						Expenditures:								
795,237 2 77,751	2,401,989	268,774	3.2%	7,516,296	(499,800)	(6.6%) Salaries and Wages	8,016,09	6	8,284,870	268,774	3.2%	7,516,296	(499,800)	(6.6%)
77,751		89,673	3.7%	2,247,890	(64,427)	(2.9%) Benefits	2,312,31	7	2,401,989	89,673	3.7%	2,247,890	(64,427)	(2.9%)
,	2,095,911	1,300,675	62.1%	1,230,107	434,870	35.4% Purchased Services	795,23	7	2,095,911	1,300,675	62.1%	1,230,107	434,870	35.4%
114 244	309,129	231,377	74.8%	274,435	196,683	71.7% Medical Supplies	77,75	1	309,129	231,377	74.8%	274,435	196,683	71.7%
114,244	453,986	339,742	74.8%	267,325	153,081	57.3% Other Supplies	114,24	4	453,986	339,742	74.8%	267,325	153,081	57.3%
380,726	655,382	274,655	41.9%	275,267	(105,460)	(38.3%) Contracted Physician Expense	380,72	6	655,382	274,655	41.9%	275,267	(105,460)	(38.3%)
1,388,093 1	1,396,769	8,677	0.6%	1,407,924	19,831	1.4% Medicaid Match	1,388,09	3	1,396,769	8,677	0.6%	1,407,924	19,831	1.4%
693,996 1	1,556,404	862,408	55.4%	946,509	252,513	26.7% Medical Services	693,99	6	1,556,404	862,408	55.4%	946,509	252,513	26.7%
105,819	164,749	58,930	35.8%	213,107	107,288	50.3% Drugs	105,81	9	164,749	58,930	35.8%	213,107	107,288	50.3%
515,434 1	1,060,160	544,726	51.4%	919,599	404,165	44.0% Repairs & Maintenance	515,43	4	1,060,160	544,726	51.4%	919,599	404,165	44.0%
350,624	424,759	74,135	17.5%	331,307	(19,317)	(5.8%) Lease & Rental	350,62	4	424,759	74,135	17.5%	331,307	(19,317)	(5.8%)
130,846	140,963	10,116	7.2%	104,151	(26,695)	(25.6%) Utilities	130,84	6	140,963	10,116	7.2%	104,151	(26,695)	(25.6%)
644,914 1	1,414,220	769,306	54.4%	513,877	(131,037)	(25.5%) Other Expense	644,91	4	1,414,220	769,306	54.4%	513,877	(131,037)	(25.5%)
79,444	158,002	78,558	49.7%	84,783	5,339	6.3% Insurance	79,44	4	158,002	78,558	49.7%	84,783	5,339	6.3%
774,083	836,492	62,409	7.5%	734,362	(39,721)	(5.4%) Sponsored Programs	774,08	3	836,492	62,409	7.5%	734,362	(39,721)	(5.4%)
16,379,624 21	21,353,785	4,974,161	23.3%	17,066,937	687,313	4.0% Total Operational Expenditures	16,379,62	4	21,353,785	4,974,161	23.3%	17,066,937	687,313	4.0%
						Net Performance before Depreciation &								
\$ (10,956,795) \$ (15	(15,470,139) \$	4,513,345	(29.2%) \$	(12,925,718) \$	1,968,923	(15.2%) Overhead Allocations	\$ (10,956,79	5) \$	(15,470,139) \$	4,513,345	(29.2%) \$	(12,925,718) \$	1,968,923	(15.2%)
387,425	410,248	22,823	5.6%	387,524	99	0.0% Depreciation	387,42	5	410,248	22,823	5.6%	387,524	99	0.0%
16,767,050 21	21,764,034	4,996,984	23.0%	17,454,462	687,412	3.9% Total Expenses	16,767,05	0	21,764,034	4,996,984	23.0%	17,454,462	687,412	3.9%
\$ (11,344,220) \$ (15	15,880,388) \$	4,536,167	(28.6%) \$	(13,313,242) \$	1,969,022	(14.8%) Net Margin	\$ (11,344,22	0) \$	(15,880,388) \$	4,536,167	(28.6%) \$	(13,313,242) \$	1,969,022	14.8%
334,283 1	1,886,928	1,552,644	82.3%	114,987	(219,296)	(190.7%) Capital	334,28	3	1,886,928	1,552,644	82.3%	114,987	(219,296)	(190.7%)
-	-	-	0.0%	-	-	0.0% Capital Contributions			-	-	0.0%	-	-	0.0%
\$ (11,678,504) \$ (17		6,088,812												

Note: Excludes Interfund Transfers

Revenues and Expenses by Fund YTD FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

	General Fund	Healey Center	Lakeside Medical	н	ealthy Palm Beaches	P	rimary Care Clinics	Medicaid Match	Capital Funds	Total
Revenues:										
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$	-	\$	_	\$ -	\$ -	\$ -
Premiums	-	-	-		-		-	-	-	-
Patient Revenue, Net	288,785	782,963	1,215,115		-		823,853	-	-	3,110,715
Intergovernmental Revenue	333,657	758,333	-		-		-	491,667	-	1,583,657
Grants	-	-	17,544		-		831,658	-	-	849,202
Interest Earnings	217,777	-	-		-		-	-	-	217,777
Unrealized Gain/(Loss)-Investments	(385,088)	-	-		-		-	-	-	(385,088)
Other Financial Assistance	-	-	-				12,477	-	-	12,477
Other Revenue	 17,206	861	15,399		-		624	-	-	34,091
Total Revenues	\$ 472,336	\$ 1,542,158	\$ 1,248,058	\$	-	\$	1,668,611	\$ 491,667	\$ -	\$ 5,422,829
Expenditures:										
Salaries and Wages	3,676,616	1,085,663	1,539,968		-		1,713,850	-	-	8,016,096
Benefits	1,100,340	360,082	424,068		-		427,827	-	-	2,312,317
Purchased Services	282,699	45,961	452,813		-		13,764	-	-	795,237
Medical Supplies	1,426	26,346	14,107		-		35,872	-	-	77,751
Other Supplies	24,904	79,353	(2,396)		-		12,383	-	-	114,244
Contracted Physician Expense	-	150	380,576		-		-	-	-	380,726
Medicaid Match	-	-	-		-		-	1,388,093	-	1,388,093
Medical Services	637,669	747	-		-		55,581	-	-	693,996
Drugs	(8,582)	33,212	43,713		-		37,475	-	-	105,819
Repairs & Maintenance	356,088	26,346	122,273		-		10,726	-	-	515,434
Lease & Rental	169,124	103	73,901		-		107,496	-	-	350,624
Utilities	10,091	39,586	72,730		-		8,438	-	-	130,846
Other Expense	468,329	3,332	57,764		-		115,489	-	-	644,914
Insurance	50,932	6,830	15,528		-		6,154	-	-	79,444
Sponsored Programs	 774,083	-	-		-		-	-	-	774,083
Total Operational Expenditures	7,543,720	1,707,709	3,195,046		-		2,545,056	1,388,093	-	16,379,625
Net Performance before Depreciation & Overhead Allocations	\$ (7,071,384)	\$ (165,552)	\$ (1,946,988)	\$	-	\$	(876,445)	\$ (896,427)	\$ -	\$ (10,956,795)
Budget	\$ (11,055,966)	\$ (350,076)	\$ (2,077,960)	\$	-	\$	(1,081,035)	\$ (905,102)	\$ -	\$ (15,470,139)
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ (8,955,780)	\$ (239,553)	\$ (2,410,882)	\$	-	\$	(403,252)	\$ (916,257)	\$ 6	\$ (12,925,718)

Combined Governmental Funds Statement of Net Position

As of October 31, 2022

Accets	General Fund October 2022	General Fund September 2022	Medicaid Match October 2022	Medicaid Match September 2022	Capital Projects October 2022	Capital Projects September 2022	Governmental Funds October 2022	Governmental Funds September 2022
Assets	¢ 20 002 005	\$ 45.871.070	\$ 609.042	¢ 600.043	\$ 3.665.501	\$ 4.258.861	\$ 40,967,148	¢
Cash and Cash Equivalents Restricted Cash	\$ 36,692,605	\$ 45,871,070	\$ 609,042	\$ 609,042	\$ 3,665,501	\$ 4,258,861	\$ 40,967,148	\$ 50,738,973
Investments	122 420 102	124 171 570	-	-	-	-	122 420 102	124 171 570
Notes Receivable	133,439,182	134,171,570	-	-	-	-	133,439,182	134,171,570
Accounts Receivable, net	1,251,819	- 1,164,266	-	-	-	-	1,251,819	1,164,266
Due From Other Funds	1,251,619	1,104,200	-	-	-	-	1,251,619	1,104,200
Due From Other Governments	- 180,754,172	- 1,985,252	-	-	-	-	- 180,754,172	1,985,252
Inventory	22,866	22,866	-	-	-	-	22,866	22,866
Other Current Assets	5,914,225	6,142,620	-	-	-	-	5,914,225	6,142,620
Total Assets	\$ 358,074,869	\$ 189,357,645	\$ 609,042	\$ 609,042	\$ 3,665,501	\$ 4,258,861	\$ 362,349,413	\$ 194,225,548
Total Assets	3 330,074,003	7 105,557,045	ÿ 003,042	ÿ 003,042	3,003,301	7 4,230,001	ÿ 302,3 + 3, + 13	7 134,223,340
Liabilites								
Accounts Payable	1,548,817	5,401,982	-	-	73,286	369,144	1,622,103	5,771,127
Medical Benefits Payable	1,959,515	1,736,000	-	-	-	-	1,959,515	1,736,000
Due To Other Funds	-	-	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	181,216,974	2,781,710	-	-	-	-	181,216,974	2,781,710
Other Current Liabilities	2,595,473	2,452,140	-	-	-	-	2,595,473	2,452,140
Noncurrent Liabilities	555,174	555,174	-	-	-	-	555,174	555,174
Total Liabilities	187,875,952	12,927,007			73,286	369,144	187,949,238	13,296,151
Fund Balances								
Nonspendable	5,559,613	5,559,613	-	-		-	5,559,613	5,559,613
Stabilization Fund	69,332,974	67,253,000	-	-	-	-	69,332,974	67,253,000
Assigned to Capital Projects	-	-	-	-	3,592,215	3,889,717	3,592,215	3,889,717
Assigned to Medicaid Match	-	-	609,042	609,042	-	-	609,042	609,042
Unassigned	95,306,330	103,618,026					95,306,330	103,618,026
Ending Fund Balance	170,198,917	176,430,639	609,042	609,042	3,592,215	3,889,717	174,400,174	180,929,398
Total Liabilities and Fund Balances	\$ 358,074,869	\$ 189,357,645	\$ 609,042	\$ 609,042	\$ 3,665,501	\$ 4,258,861	\$ 362,349,411	\$ 194,225,548

Combined Business-Type Funds Statement of Net Position

As of October 31, 2022

	aley Center October 2022	ealey Center September 2022	В	althy Palm Beaches October 2022		lealthy Palm Beaches September 2022	M	Lakeside edical Center October 2022	Lakeside edical Center September 2022	Pr	imary Care Clinics October 2022	rimary Care Clinics September 2022	Ві	usiness-Type Funds October 2022	usiness-Type Funds September 2022
Assets	 				_				 2022			 			
Cash and Cash Equivalents	\$ (15,035)	\$ 555,007	\$	_	\$	411,656	\$	(9,557,028)	\$ (6,290,077)	\$	(4,030,240)	\$ (1,841,941)	\$	(13,602,303)	\$ (7,165,356)
Restricted Cash	8,855	8,855		-		-		- 1	-		-	-		8,855	8,855
Accounts Receivable, net	955,754	779,798		-		-		1,321,549	1,517,028		2,093,125	1,973,903		4,370,429	4,270,729
Due From Other Funds	-	-		-		-		-	-		-	-		-	-
Due From Other Governments	-	-		-		-		885,335	819,975		2,835,206	1,802,934		3,720,541	2,622,909
Inventory	-	-		-		-		1,128,682	1,071,750		-	-		1,128,682	1,071,750
Other Current Assets	93,305	92,153		-		-		392,844	439,076		170,207	291,074		656,357	822,302
Net Investment in Capital Assets	16,516,001	16,596,827		-		-		31,678,552	31,959,691		2,506,388	2,532,870		50,700,942	51,089,388
Total Assets	\$ 17,558,881	\$ 18,032,639	\$	-	\$	411,656	\$	25,849,935	\$ 29,517,442	\$	3,574,686	\$ 4,758,841	\$	46,983,502	\$ 52,720,577
	 				-							 			
Deferred Outflows of Resources															
Deferred Outflows Related to Pensions	\$ 100,311	\$ 100,311	\$	-	\$	-	\$	11,716	\$ 11,716	\$	17,936	\$ 17,936	\$	129,963	\$ 129,963
Liabilities															
Accounts Payable	112,846	231,726		-		-		1,631,846	2,690,547		227,954	462,585		1,972,646	3,384,859
Medical Benefits Payable	-	-		-		-		-	-		-	-		-	-
Due to Other Funds	-	-		-		-		-	-		-	-		-	-
Due to Other Governments	55,857	55,857		-		-		57,723	57,723		-	-		113,581	113,581
Deferred Revenue	339,662	339,662		-		-		15,601	15,601		774,159	786,636		1,129,422	1,141,899
Other Current Liabilities	1,825,206	1,704,693		-		-		2,639,259	2,461,506		2,422,135	1,889,828		6,886,600	6,056,027
Noncurrent Liabilities	1,146,886	1,156,753		-		-		1,460,816	1,536,168		1,346,593	1,321,634		3,954,295	4,014,554
Total Liabilities	\$ 3,480,458	\$ 3,488,690	\$	-	\$	-	\$	5,805,245	\$ 6,761,545	\$	4,770,842	\$ 4,460,683	\$	14,056,544	\$ 14,710,919
Deferred Inflows of Resources															
Deferred Inflows	\$ 224,538	\$ 224,538	\$	-	\$	-	\$	14,966	\$ 14,966	\$	2,177	\$ 2,177	\$	241,681	\$ 241,681
Net Position															
Net Investment in Capital Assets	16,516,001	16,596,827		-		-		31,678,552	31,959,691		2,506,388	2,532,870		50,700,942	51,089,388
Restricted	8,855	8,855		-		-		-	-		-	-		8,855	8,855
Unrestricted	(2,570,660)	(2,185,960)		-		411,656		(11,637,112)	(9,207,044)		(3,686,785)	(2,218,954)		(17,894,557)	(13,200,302)
Total Net Position	13,954,196	14,419,721		-		411,656		20,041,440	22,752,647		(1,180,397)	 313,917		32,815,240	 37,897,941
Total Net Position	\$ 17,434,654	\$ 17,908,412	\$		\$	411,656	\$	25,846,685	\$ 29,514,192	\$	3,590,445	\$ 4,774,600	\$	46,871,784	\$ 52,608,859



SUPPLEMENTAL INFORMATION

GENERAL FUND

General Fund Revenue & Expenditures FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Cu	rrent Month							Fisca	l Year To Date			
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ - \$	75 \$	(75)	(100.0%) \$	- \$	-	0.0% Ad Valorem Taxes	\$	- :	75 \$	(75)	(100.0%) \$	- \$	-	0.0%
-	-	-	0.0%	-	-	0.0% Premiums		-	-	-	0.0%	-	-	0.0%
288,785	206,985	81,800	39.5%	(641,186)	929,971	(145.0%) Patient Revenue, Net		288,785	206,985	81,800	39.5%	(641,186)	929,971	(145.0%)
333,657	-	333,657	0.0%	312,844	20,813	6.7% Intergovernmental Revenue		333,657	-	333,657	0.0%	312,844	20,813	6.7%
=	133,333	(133,333)	(100.0%)	-	-	0.0% Grants		-	133,333	(133,333)	(100.0%)	=	-	0.0%
217,777	105,106	112,671	107.2%	185,327	32,450	17.5% Interest Earnings		217,777	105,106	112,671	107.2%	185,327	32,450	17.5%
(385,088)	(500,000)	114,912	(23.0%)	(751,661)	366,572	(48.8%) Unrealized Gain/(Loss)-Investments		(385,088)	(500,000)	114,912	(23.0%)	(751,661)	366,572	(48.8%)
-	-	-	0.0%	-	-	0.0% Other Financial Assistance		-	-	-	0.0%	-	-	0.0%
17,206	400	16,806	4,201.6%	7,399	9,807	132.6% Other Revenue		17,206	400	16,806	4,201.6%	7,399	9,807	132.6%
\$ 472,336 \$	(54,101) \$	526,437	(973.1%) \$	(887,277) \$	1,359,613	(153.2%) Total Revenues	\$	472,336	(54,101) \$	526,437	(973.1%) \$	(887,277) \$	1,359,613	(153.2%)
						Expenditures:								
3,676,616	3,619,069	(57,547)	(1.6%)	3,229,687	(446,928)	(13.8%) Salaries and Wages		3,676,616	3,619,069	(57,547)	(1.6%)	3,229,687	(446,928)	(13.8%)
1,100,340	1,106,171	5,830	0.5%	1,033,429	(66,911)	(6.5%) Benefits		1,100,340	1,106,171	5,830	0.5%	1,033,429	(66,911)	(6.5%)
282,699	1,360,096	1,077,398	79.2%	730,072	447,374	61.3% Purchased Services		282,699	1,360,096	1,077,398	79.2%	730,072	447,374	61.3%
1,426	20,933	19,507	93.2%	7,182	5,756	80.1% Medical Supplies		1,426	20,933	19,507	93.2%	7,182	5,756	80.1%
24,904	166,031	141,128	85.0%	85,705	60,802	70.9% Other Supplies		24,904	166,031	141,128	85.0%	85,705	60,802	70.9%
	-		0.0%	-	-	0.0% Contracted Physician Expense			-		0.0%	-	-	0.0%
637,669	1,474,994	837,325	56.8%	903,753	266,084	29.4% Medical Services		637,669	1,474,994	837,325	56.8%	903,753	266,084	29.4%
(8,582)	1,000	9,582	958.2%	(21,793)	(13,211)	60.6% Drugs		(8,582)	1,000	9,582	958.2%	(21,793)	(13,211)	60.6%
356,088	822,108	466,020	56.7%	685,656	329,568	48.1% Repairs & Maintenance		356,088	822,108	466,020	56.7%	685,656	329,568	48.1%
169,124	207,112	37,988	18.3%	166,851	(2,272)	(1.4%) Lease & Rental		169,124	207,112	37,988	18.3%	166,851	(2,272)	(1.4%)
10,091	10,572	480	4.5%	9,667	(425)	(4.4%) Utilities		10,091	10,572	480	4.5%	9,667	(425)	(4.4%)
468,329	1,248,748	780,419	62.5%	447,724	(20,605)	(4.6%) Other Expense		468,329	1,248,748	780,419	62.5%	447,724	(20,605)	(4.6%)
50,932	128,539	77,606	60.4%	56,206	5,274	9.4% Insurance		50,932	128,539	77,606	60.4%	56,206	5,274	9.4%
774,083	836,492	62,409	7.5%	734,362	(39,721)	(5.4%) Sponsored Programs		774,083	836,492	62,409	7.5%	734,362	(39,721)	(5.4%)
774,003	030,432	02,403	7.570	734,302	(33,721)	(3.478) Sponsored Frograms		774,003	030,432	02,403	7.570	754,502	(33,721)	(3.470)
7,543,720	11,001,865	3,458,145	31.4%	8,068,503	524,783	6.5% Total Operational Expenditures		7,543,720	11,001,865	3,458,145	31.4%	8,068,503	524,783	6.5%
						Net Performance before Overhead								
(7,071,384)	(11,055,966)	3,984,582	(36.0%)	(8,955,780)	1,884,396	(21.0%) Allocations		(7,071,384)	(11,055,966)	3,984,582	(36.0%)	(8,955,780)	1,884,396	(21.0%)
(1,330,754)	(2,108,835)	778,081	(36.9%)	(1,806,507)	(475,753)	26.3% Overhead Allocations		(1,330,754)	(2,108,835)	778,081	(36.9%)	(1,806,507)	(475,753)	26.3%
(1,330,734)	(2,100,033)	778,081	(30.9%)	(1,800,307)	(473,733)	20.376 Overnead Allocations		(1,330,734)	(2,108,833)	778,081	(30.3%)	(1,800,307)	(473,733)	20.376
6,212,966	8,893,030	2,680,064	30.1%	6,261,996	49,030	0.8% Total Expenses		6,212,966	8,893,030	2,680,064	30.1%	6,261,996	49,030	0.8%
\$ (5,740,630) \$	(8,947,131) \$	3,206,501	(35.8%) \$	(7,149,273) \$	1,408,643	(19.7%) Net Margin	\$	(5,740,630)	\$ (8,947,131) \$	3,206,501	(35.8%) \$	(7,149,273) \$	1,408,643	(19.7%)
=	-	=	0.0%	-	-	0.0% Capital		=	-	-	0.0%		-	0.0%
\$ (479,777) \$	(8,916,631) \$	8.436.854	(94.6%) \$	(931,238) \$	(451,461)	48.5% General Fund Support/Transfer In(Out)	Ś	(479.777)	\$ (8,916,631) \$	8,436,854	(94.6%) \$	(931,238) \$	(451,461)	48.5%
+ (,) \$	(-,520,002) 9	-, .00,004	(5) 7	,552,255/ 9	(.02, .01)			(,,,,,,,	(5,525,552) 9	3, .00,004	(5, 7	(552,253) \$	(.02, .02)	.5.570

Trauma Statement of Revenues and Expenditures FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Cur	rent Month						Fisca	ıl Year To Date			
Actual	Budget	Variance		rior Year	Variance	%	Actual	Budget	Variance			/ariance	%
13,148 \$	- \$	13,148	0.0% \$	5,421	7,727	142.5% Other Revenue	\$ 13,148 \$		\$ 13,148	0.0% \$	5,421 \$	7,727	142.5%
-	133,333	(133,333)	(100.0%)	-	-	0.0% Grants	-	133,333	(133,333)	(100.0%)	-	-	0.0%
13,148	133,333	(120,185)	(90.1%)	5,421	7,727	142.5% Total Revenue	13,148	133,333	(120,185)	(90.1%)	5,421	7,727	142.5%
						Direct Operational Expenses:							
28,624	34,244	5,621	16.4%	20,433	(8,191)	(40.1%) Salaries and Wages	28,624	34,244	5,621	16.4%	20,433	(8,191)	(40.1%)
7,523	9,690	2,167	22.4%	6,895	(629)	(9.1%) Benefits	7,523	9,690	2,167	22.4%	6,895	(629)	(9.1%)
-	125,416	125,416	100.0%	-	-	0.0% Purchased Services	-	125,416	125,416	100.0%	-	-	0.0%
136,199	624,998	488,798	78.2%	405,095	268,896	66.4% Medical Services	136,199	624,998	488,798	78.2%	405,095	268,896	66.4%
-	38	38	100.0%	-	-	0.0% Other Supplies	-	38	38	100.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0% Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%
278	13,783	13,506	98.0%	638	360	56.5% Other Expense	278	13,783	13,506	98.0%	638	360	56.5%
172,624	808,168	635,545	78.6%	433,060	260,437	60.1% Total Operational Expenses	172,624	808,168	635,545	78.6%	433,060	260,437	60.1%
						Net Performance before Overhead							
(159,475)	(674,835)	515,360	(76.4%)	(427,639)	268,164	(62.7%) Allocations	(159,475)	(674,835)	515,360	(323.2%)	(427,639)	268,164	(62.7%)
						Overhead Allocations:							
699	641	(58)	(9.0%)	133	(566)	(424.3%) Risk Managment Allocation	699	641	(58)	(9.0%)	133	(566)	(424.3%)
157	392	235	59.9%	-	(157)	0.0% Internal Audit Allocation	157	392	235	59.9%	-	(157)	0.0%
2,757	2,480	(277)	(11.2%)	927	(1,830)	(197.4%) Administration Allocation	2,757	2,480	(277)	(11.2%)	927	(1,830)	(197.4%)
200	1,660	1,460	88.0%	181	(19)	(10.5%) Legal Allocation	200	1,660	1,460	88.0%	181	(19)	(10.5%)
252	249	(3)	(1.1%)	71	(181)	(257.2%) Records Allocation	252	249	(3)	(1.1%)	71	(181)	(257.2%)
379	661	282	42.7%	138	(241)	(174.1%) Compliance Allocation	379	661	282	42.7%	138	(241)	(174.1%)
394	389	(5)	(1.3%)	289	(105)	(36.3%) Project Management Allocation	394	389	(5)	(1.3%)	289	(105)	(36.3%)
1,449	1,988	539	27.1%	789	(660)	(83.6%) Finance Allocation	1,449	1,988	539	27.1%	789	(660)	(83.6%)
648	284	(364)	(128.2%)	187	(461)	(247.4%) IT Allocation	648	284	(364)	(128.2%)	187	(461)	(247.4%)
623	1,014	391	38.6%	179	-	0.0% Corporate Communications Allocation	623	1,014	391	38.6%	179	-	0.0%
374	322	(52)	(16.2%)	-	-	0.0% Supply Chain Alloc	374	322	(52)	(16.2%)	-	-	0.0%
2,132	2,765	633	22.9%	1,690	-	0.0% IT Operations Allocation	2,132	2,765	633	22.9%	1,690	-	0.0%
592	1,008	416	41.3%	195	(397)	(204.2%) IT Security Allocation	592	1,008	416	41.3%	195	(397)	(204.2%)
504	481	(23)	(4.7%)	169	(335)	(198.1%) Corporate Quality Allocation	504	481	(23)	(4.7%)	169	(335)	(198.1%)
1,555	2,480	925	37.3%	-	(1,555)	0.0% IT Service Center Allocation	1,555	2,480	925	37.3%	-	(1,555)	0.0%
1,292	1,696	404	23.8%	-	(1,292)	0.0% Human Resources Allocation	1,292	1,696	404	23.8%	-	(1,292)	0.0%
1,539	1,635	96	5.9%	1,230	(309)	(25.2%) Facilities Allocation	1,539	1,635	96	5.9%	1,230	(309)	(25.2%)
15,546	20,146	4,600	22.8%	6,177	(8,109)	(131.3%) Total Overhead Allocations	15,546	20,146	4,600	22.8%	6,177	(8,109)	(131.3%)
188,170	828,314	640,145	77.3%	439,237	252,328	57.4% Total Expenses	188,170	828,314	640,145	77.3%	439,237	252,328	57.4%
(175,021) \$	(694,981) \$	519,960	(74.8%) \$	(433,816)	260,055	(59.9%) Net Margin	\$ (175,021) \$	(694,981)	\$ 519,960	(74.8%) \$	(433,816) \$	260,055	59.9%

Aeromedical Statement of Revenues and Expenditures FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Cı	urrent Month						Fisca	l Year To Date			
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,407,143 \$		169,135	13.7% \$		472,319	50.5% Gross Patient Revenue	\$ 1,407,143 \$		169,135	13.7%	934,824 \$	472,319	50.5%
528,634	863,209	334,575	38.8%	978,344	449,710	46.0% Contractual Allowances	528,634	863,209	334,575	38.8%	978,344	449,710	46.0%
22,251	23,263	1,012	4.3%	87,182	64,931	74.5% Charity Care	22,251	23,263	1,012	4.3%	87,182	64,931	74.5%
599,559	175,800	(423,759)	(241.0%)	510,484	(89,076)	(17.4%) Bad Debt	599,559	175,800	(423,759)	(241.0%)	510,484	(89,076)	(17.4%)
1,150,445	1,062,272	(88,173)	(8.3%)	1,576,010	425,565	27.0% Total Contractuals and Bad Debt	1,150,445	1,062,272	(88,173)	(8.3%)	1,576,010	425,565	27.0%
256,698	175,736	80,962	46.1%	(641,186)	897,884	(140.0%) Net Patient Revenue	256,698	175,736	80,962	46.1%	(641,186)	897,884	(140.0%)
18.24%	14.20%	00,502	.0.270	-68.59%	037,00	Collection %	18.24%	14.20%	00,502	1012/0	-68.59%	037,00	(2.0.0,0)
256,698	175,736	80,962	46.1%	(641,187)	897,884	(140.0%) Total Revenues	256,698	175,736	80,962	46.1%	(641,187)	897,884	(140.0%)
						Direct Operational Expenses:							
214,265	218,749	4,484	2.0%	189,390	(24,875)	(13.1%) Salaries and Wages	214,265	218,749	4,484	2.0%	189,390	(24,875)	(13.1%)
52,402	53,930	1,527	2.8%	53,861	1,459	2.7% Benefits	52,402	53,930	1,527	2.8%	53,861	1,459	2.7%
250,645	292,057	41,412	14.2%	350,981	100,336	28.6% Purchased Services	250,645	292,057	41,412	14.2%	350,981	100,336	28.6%
1,222	1,683	461	27.4%	2,382	1,160	48.7% Medical Supplies	1,222	1,683	461	27.4%	2,382	1,160	48.7%
21,581	35,881	14,301	39.9%	9,999	(11,581)	(115.8%) Other Supplies	21,581	35,881	14,301	39.9%	9,999	(11,581)	(115.8%)
40,468	75,474	35,006	46.4%	96,256	55,789	58.0% Repairs & Maintenance	40,468	75,474	35,006	46.4%	96,256	55,789	58.0%
5,547	5,583	37	0.7%	5,188	(359)	(6.9%) Utilities	5,547	5,583	35,000	0.7%	5,188	(359)	(6.9%)
5,817	5,417	(401)	(7.4%)	5,090	(727)	(14.3%) Lease & Rental	5,817	5,417	(401)	(7.4%)	5,090	(727)	(14.3%)
32,991	47,342	14,351	30.3%	16,316	(16,675)	(102.2%) Other Expense	32,991	47,342	14,351	30.3%	16,316	(16,675)	(102.2%)
17,542	76,716	59,174	77.1%	18,845	1,303	6.9% Insurance	17,542	76,716	59,174	77.1%	18,845	1,303	6.9%
642,480	812,832	170,352	21.0%	748,309	105,829	14.1% Total Operational Expenses	642,480	812,832	170,352	21.0%	748,309	105,829	14.1%
	5=2,55=												
						Net Performance before Overhead							
(385,782)	(637,096)	251,314	(39.4%)	(1,389,496)	1,003,712	(72.2%) Allocations	(385,782)	(637,096)	251,314	(39.4%)	(1,389,496)	1,003,712	(72.2%)
						Overhead Allocations:							
3,133	2,873	(260)	(9.0%)	1,721	(1,412)	(82.1%) Risk Managment Allocation	3,133	2,873	(260)	(9.0%)	1,721	(1,412)	(82.1%)
704	1,757	1,053	59.9%	85	(619)	(727.8%) Internal Audit Allocation	704	1,757	1,053	59.9%	85	(619)	(727.8%)
12,355	11,115	(1,240)	(11.2%)	11,963	(392)	(3.3%) Administration Allocation	12,355	11,115	(1,240)	(11.2%)	11,963	(392)	(3.3%)
896	7,441	6,545	88.0%	2,337	1,441	61.7% Legal Allocation	896	7,441	6,545	88.0%	2,337	1,441	61.7%
1,127	1,118	(9)	(0.8%)	910	(217)	(23.8%) Records Allocation	1,127	1,118	(9)	(0.8%)	910	(217)	(23.8%)
1,701	2,964	1,263	42.6%	1,785	84	4.7% Compliance Allocation	1,701	2,964	1,263	42.6%	1,785	84	4.7%
1,766	1,743	(23)	(1.3%)	3,730	1,964	52.7% Project Management Allocation	1,766	1,743	(23)	(1.3%)	3,730	1,964	52.7%
6,494	8,909	2,415	27.1%	10,189	3,695	36.3% Finance Allocation	6,494	8,909	2,415	27.1%	10,189	3,695	36.3%
2,903	1,273	(1,630)	(128.1%)	2,408	(495)	(20.6%) IT Allocation	2,903	1,273	(1,630)	(128.1%)	2,408	(495)	(20.6%)
2,792	4,545	1,753	38.6%	2,304	(488)	(21.2%) Corporate Communications Allocation	2,792	4,545	1,753	38.6%	2,304	(488)	(21.2%)
9,555	12,394	2,839	22.9%	21,808	12,253	56.2% IT Operations Allocation	9,555	12,394	2,839	22.9%	21,808	12,253	56.2%
2,654	4,518	1,864	41.3%	2,512	(142)	(5.7%) IT Security Allocation	2,654	4,518	1,864	41.3%	2,512	(142)	(5.7%)
2,260	2,158	(102)	(4.7%)	2,182	(78)	(3.6%) Corporate Quality Allocation	2,260	2,158	(102)	(4.7%)	2,182	(78)	(3.6%)
662	1,106	444	40.1%	-	(662)	0.0% Reimburse Alloc	662	1,106	444	40.1%	-	(662)	0.0%
1,676	1,443	(233)	(16.2%)	-	(1,676)	0.0% Supply Chain Alloc	1,676	1,443	(233)	(16.2%)	-	(1,676)	0.0%
6,967	11,115	4,148	37.3%	-	(6,967)	0.0% IT Service Center Allocation	6,967	11,115	4,148	37.3%	-	(6,967)	0.0%
2,229	2,711	482	17.8%	=	(2,229)	0.0% HIM Allocation	2,229	2,711	482	17.8%	=	(2,229)	0.0%
5,698	5,751	53	0.9%	-	(5,698)	0.0% Coding Allocation	5,698	5,751	53	0.9%	-	(5,698)	0.0%
5,167	6,785	1,618	23.8%	3,449	(1,719)	(49.8%) Human Resources Allocation	5,167	6,785	1,618	23.8%	3,449	(1,719)	(49.8%)
4,100	7,114	3,014	42.4%	13,935	9,835	70.6% Revenue Cycle Allocation	4,100	7,114	3,014	42.4%	13,935	9,835	70.6%
74,839	98,830	23,991	24.3%	81,316	6,477	8.0% Total Overhead Allocations	74,839	98,830	23,991	24.3%	81,316	6,477	8.0%
717,319	911,662	194,343	21.3%	829,625	112,306	13.5% Total Expenses	717,319	911,662	194,343	21.3%	829,625	112,306	13.5%
		•		-				•				•	
\$ (460,621) \$	(735,926) \$	275,305	(37.4%) \$	(1,470,812) \$	1,010,190	(68.7%) Net Margin	\$ (460,621) \$	(735,926) \$	275,305	(37.4%)	\$ (1,470,812) \$	1,010,191	68.7%

Care Coordination Statement of Revenues and Expenditures FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Curi	rent Month						Fiscal	Year To Date			
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	0.0%	-	-	0.0% Total Revenue	-	-	-	0.0%	-	-	0.0%
						Direct Operational Expenses:							
117,236	124,838	7,602	6.1%	17,562	(99,673)	(567.5%) Salaries and Wages	117,236	124,838	7,602	6.1%	17,562	(99,673)	(567.5%)
38,308	38,183	(125)	(0.3%)	9,994	(28,314)	(283.3%) Benefits	38,308	38,183	(125)	(0.3%)	9,994	(28,314)	(283.3%)
-	286,357	286,357	100.0%	305,000	305,000	100.0% Purchased Services	-	286,357	286,357	100.0%	305,000	305,000	100.0%
501,470	849,997	348,527	41.0%	498,657	(2,812)	(0.6%) Medical Services	501,470	849,997	348,527	41.0%	498,657	(2,812)	(0.6%)
61	1,775	1,714	96.6%	-	(61)	0.0% Other Supplies	61	1,775	1,714	96.6%	· -	(61)	0.0%
774,083	836,492	62,409	7.5%	-	(774,083)	0.0% Sponsored Program	774,083	836,492	62,409	7.5%	-	(774,083)	0.0%
4,640	11,533	6,893	59.8%	1,999	(2,642)	(132.2%) Other Expense	4,640	11,533	6,893	59.8%	1,999	(2,642)	(132.2%)
1,435,798	2,149,175	713,377	33.2%	833,213	(602,586)	(72.3%) Total Operational Expenses	1,435,798	2,149,175	713,377	33.2%	833,213	(602,586)	(72.3%)
						Net Performance before Overhead							
(1,435,798)	(2,149,175)	713,377	(33.2%)	(833,213)	(602,586)	72.3% Allocations	(1,435,798)	(2,149,175)	713,377	(33.2%)	(833,213)	(602,586)	72.3%
						Overhead Allocations:							
1,890	1,733	(157)	(9.0%)	885	(1,005)	(113.5%) Risk Managment Allocation	1,890	1,733	(157)	(9.0%)	885	(1,005)	(113.5%)
425	1,060	635	59.9%	-	(425)	0.0% Internal Audit Allocation	425	1,060	635	59.9%	-	(425)	0.0%
7,453	6,704	(749)	(11.2%)	6,155	(1,298)	(21.1%) Administration Allocation	7,453	6,704	(749)	(11.2%)	6,155	(1,298)	(21.1%)
540	4,488	3,948	88.0%	-	(540)	0.0% Legal Allocation	540	4,488	3,948	88.0%	-	(540)	0.0%
680	674	(6)	(0.9%)	468	(212)	(45.2%) Records Allocation	680	674	(6)	(0.9%)	468	(212)	(45.2%)
1,026	1,788	762	42.6%	918	(108)	(11.7%) Compliance Allocation	1,026	1,788	762	42.6%	918	(108)	(11.7%)
1,065	1,051	(14)	(1.3%)	1,919	854	44.5% Project Management Allocation	1,065	1,051	(14)	(1.3%)	1,919	854	44.5%
3,917	5,374	1,457	27.1%	5,242	1,325	25.3% Finance Allocation	3,917	5,374	1,457	27.1%	5,242	1,325	25.3%
1,751	768	(983)	(128.0%)	1,239	(512)	(41.4%) IT Allocation	1,751	768	(983)	(128.0%)	1,239	(512)	(41.4%)
1,684	2,741	1,057	38.6%	1,185	(499)	(42.1%) Corporate Communications Allocation	1,684	2,741	1,057	38.6%	1,185	(499)	(42.1%)
1,011	870	(141)	(16.2%)	-	(1,011)	0.0% Supply Chain Alloc	1,011	870	(141)	(16.2%)	-	(1,011)	0.0%
5,764	7,476	1,712	22.9%	11,220	5,456	48.6% IT Operations Allocation	5,764	7,476	1,712	22.9%	11,220	5,456	48.6%
1,601	2,725	1,124	41.2%	1,292	(309)	(23.9%) IT Security Allocation	1,601	2,725	1,124	41.2%	1,292	(309)	(23.9%)
1,363	1,302	(61)	(4.7%)	1,123	(240)	(21.4%) Corporate Quality Allocation	1,363	1,302	(61)	(4.7%)	1,123	(240)	(21.4%)
4,203	6,704	2,501	37.3%	-	(4,203)	0.0% IT Service Center Allocation	4,203	6,704	2,501	37.3%	-	(4,203)	0.0%
5,167	6,785	1,618	23.8%	2,167	(3,000)	(138.5%) Human Resources Allocation	5,167	6,785	1,618	23.8%	2,167	(3,000)	(138.5%)
20.540	52.244	12.704	24.20/	22.015	/E 72E\	(15 00/) Total Overhead Allecations	20 540	E2 244	12.704	24.20/	22.015	/E 725\	(16.00/)
39,540	52,244	12,704	24.3%	33,815	(5,725)	(16.9%) Total Overhead Allocations	39,540	52,244	12,704	24.3%	33,815	(5,725)	(16.9%)
1,475,338	2,201,419	726,081	33.0%	867,027	(608,311)	(70.2%) Total Expenses	1,475,338	2,201,419	726,081	33.0%	867,027	(608,311)	(70.2%)
\$ (1,475,338) \$	(2,201,419)	726,081	(33.0%)	\$ (867,027)	6 (608,311)	70.2% Net Margin	\$ (1,475,338) \$	(2,201,419)	726,081	(33.0%)	(867,027)	\$ (608,311)	70.2%

Pharmacy Services Statement of Revenues and Expenditures FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Cur	rent Month						Fiscal	Year To Date			
Actual	Budget	Variance	% F	Prior Year \	/ariance	%	Actual	Budget	Variance	% F	rior Year	Variance	%
\$ -	- \$	-	0.0% \$	- \$	-	0.0% Grants	\$ -	- 5	-	0.0% \$	- \$	-	0.0%
	-	-	0.0%	-	-	0.0% Total Revenues		-	-	0.0%			0.0%
						Direct Operational Expenses:							
237,747	216,527	(21,220)	(9.8%)	230,719	(7,028)	(3.0%) Salaries and Wages	237,747	216,527	(21,220)	(9.8%)	230,719	(7,028)	(3.0%)
70,866	70,568	(299)	(0.4%)	73,181	2,314	3.2% Benefits	70,866	70,568	(299)	(0.4%)	73,181	2,314	3.2%
2,029	3,881	1,852	47.7%	1,551	(478)	(30.8%) Purchased Services	2,029	3,881	1,852	47.7%	1,551	(478)	(30.8%)
3,666	11,854	8,189	69.1%	2,377	(1,288)	(54.2%) Other Supplies	3,666	11,854	8,189	69.1%	2,377	(1,288)	(54.2%)
(8,582)	(250)	8,332	(3,332.8%)	(21,793)	(13,211)	60.6% Drugs	(8,582)	(250)	8,332	(3,332.8%)	(21,793)	(13,211)	60.6%
-	1,883	1,883	100.0%	277	277	100.0% Repairs & Maintenance	-	1,883	1,883	100.0%	277	277	100.0%
6,113	13,488	7,375	54.7%	6,099	(14)	(0.2%) Lease & Rental	6,113	13,488	7,375	54.7%	6,099	(14)	(0.2%)
-	130	130	100.0%	-	-	0.0% Utilities	-	-	-	0.0%	-	-	0.0%
7,360	8,152	792	9.7%	6,928	(432)	(6.2%) Other Expense	7,360	8,152	792	9.7%	6,928	(432)	(6.2%)
2,307	3,508	1,202	34.2%	2,341	34	1.5% Insurance	2,307	3,508	1,202	34.2%	2,341	34	1.5%
321,506	329,741	8,235	2.5%	301,680	(19,825)	(6.6%) Total Operational Expenses	321,506	329,611	8,105	2.5%	301,680	(19,825)	(6.6%)
						Net Performance before Overhead	•						
(321,506)	(329,741)	8,235	(2.5%)	(301,680)	(19,825)	6.6% Allocations	(321,506)	(329,611)	8,105	(2.5%)	(301,680)	(19,825)	6.6%
(321,300)	(329,741)	0,233	(2.5%)	(301,000)	(13,023)	6.6% Allocations	(321,300)	(329,611)	8,105	(2.5%)	(301,000)	(15,625)	0.0%
						Overhead Allocations:							
1,259	1,154	(105)	(9.1%)	723	(536)	(74.2%) Risk Managment Allocation	1,259	1,154	(105)	(9.1%)	723	(536)	(74.2%)
283	706	423	59.9%	36	(247)	(692.3%) Internal Audit Allocation	283	706	423	59.9%	36	(247)	(692.3%)
4,963	4,464	(499)	(11.2%)	5,026	63	1.3% Administration Allocation	4,963	4,464	(499)	(11.2%)	5,026	63	1.3%
683	1,190	507	42.6%	750	67	8.9% Compliance Allocation	683	1,190	507	42.6%	750	67	8.9%
709	700	(9)	(1.3%)	1,567	858	54.8% Project Management Allocation	709	700	(9)	(1.3%)	1,567	858	54.8%
2,608	3,578	970	27.1%	4,280	1,672	39.1% Finance Allocation	2,608	3,578	970	27.1%	4,280	1,672	39.1%
1,166	511	(655)	(128.1%)	1,011	(155)	(15.3%) IT Allocation	1,166	511	(655)	(128.1%)	1,011	(155)	(15.3%)
1,122	1,826	704	38.5%	968	(154)	(15.9%) Corporate Communications Allocation	1,122	1,826	704	38.5%	968	(154)	(15.9%)
673	579	(94)	(16.1%)	-	(673)	0.0% Supply Chain Alloc	673	579	(94)	(16.1%)	-	(673)	0.0%
3,838	4,978	1,140	22.9%	9,162	5,324	58.1% IT Operations Allocation	3,838	4,978	1,140	22.9%	9,162	5,324	58.1%
1,066	1,815	749	41.3%	1,055	(11)	(1.0%) IT Security Allocation	1,066	1,815	749	41.3%	1,055	(11)	(1.0%)
908	867	(41)	(4.8%)	917	9	1.0% Corporate Quality Allocation	908	867	(41)	(4.8%)	917	9	1.0%
2,798	4,464	1,666	37.3%	-	(2,798)	0.0% IT Service Center Allocation	2,798	4,464	1,666	37.3%	-	(2,798)	0.0%
7,621	10,008	2,387	23.9%	5,525	(2,096)	(37.9%) Human Resources Allocation	7,621	10,008	2,387	23.9%	5,525	(2,096)	(37.9%)
14,227	20,832	6,605	31.7%	-	(14,227)	0.0% Security Services Allocation	14,227	20,832	6,605	31.7%	-	(14,227)	0.0%
-													
44,737	61,111	16,374	26.8%	31,019	(13,718)	(44.2%) Total Overhead Allocations	44,737	61,111	16,374	26.8%	31,019	(13,718)	(44.2%)
366,243	390,851	24,609	6.3%	332,700	(33,543)	(10.1%) Total Expenses	366,243	390,721	24,479	6.3%	332,700	(33,543)	(10.1%)
\$ (366,243)	(390,851) \$	24,609	(6.3%) \$	(332,700) \$	(33,543)	10.1% Net Margin	\$ (366,243) \$	(390,721)	24,479	(6.3%) \$	(332,700) \$	(33,543)	10.1%

Transportation Statement of Revenues and Expenditures FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

17.50 10.999 18.656 1924 5 20.5579 0.05 Green Pollent Revenue 5 20.557 5 10.899 18.656 1924 5 20.559 10.899 10.899 10.899 10.859	ctual	Budget	Variance	% P	rior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,003							0.0% Gross Patient Revenue				179.2%			
1,000 1,00	135,377	55,584	(79,793)	(143.6%)	-	(135,377)	0.0% Contractual Allowances	135,377	55,584	(79,793)	(143.6%)	-	(135,377)	
1,000 1,00	-	8,083	8,083	100.0%	-	-	0.0% Charity Care	-	8,083	8,083	100.0%	-	-	
1,249	120,095				-		0.0% Bad Debt					-		
12,007 13,246 838 2,76	255,472	71,750	(183,722)	(256.1%)	-	(255,472)	0.0% Total Contractuals and Bad Debt	255,472	71,750	(183,722)	(256.1%)	-	(255,472)	
1,149 1,14	32,087	31,249	838	2.7%	-	32,087	0.0% Net Patient Revenue	32,087	31,249	838	2.7%	-	32,087	
Direct Operations September Direct Operations Direct O	-	-	-	0.0%	-	-	0.0% Other Revenue	-	-	-	0.0%	-	-	
15-55 94-667 (1,076) (1,276) (2,365) (2,565)	32,087	31,249	838	2.7%	-	-	0.0% Total Revenue	32,087	31,249	838	2.7%			
13.075 12.943							Direct Operational Expenses:							
2400 4,000 1,000 4,000 1,000 0,000 1,2,400 0,000 1,2,400 0,000 1,2,400 0,000	95,563													
C750 C750 100.0%	,	•		, ,	-			•	,	,	, ,	-		
3,400 4,772 1,372 28.7% 1,3400 0,0% Other Supplies 3,400 4,772 1,372 28.7% 1,3400 1,111 1,11	2,400	,			-	(2,400)		2,400	,			-	(2,400)	
. 1,250 1,250 10,00% - 0,0% Drogs 1,156 10,00% - 1,156 10,00% - 1,156 1,164 10,00% Regains & Maintenance 1,164 10,17 (147) (14	-				-	-		-				-	-	
1,164 1,017 1,14	3,400	,	,		-	(3,400)	**	3,400	,	•		-	(3,400)	
. 1, 1417 1, 1417 1000%	-	,	,		-	-	0.0% Drugs	-	,			-	-	
. 1,417 1,417 1,417 100.0%	1,164		(147)		-	(1,164)		1,164				-	(1,164)	
11 2,884 2,673 99.5%	-		-		-	-		-				-	-	
1,131 1,600 469 29.3% 1 1,131 0,0% Insurance 1,131 1,600 469 29.3% 1,131 1,604 1,131 1,1		,			-				,	,		-		
Net Performance before Overhead 13,157 9,4% 126,742 139,900 13,158 9,4% 126,742 146,743 139,900 13,158 9,4% 126,742 146,743 14					-							-		
Net Performance before Overhead (94,655) (108,651) 13,996 (12.9%) . (126,742)	1,131	1,600	469	29.3%	-	(1,131)	0.0% Insurance	1,131	1,600	469	29.3%		(1,131)	
	26,743	139,900	13,157	9.4%	-	(126,743)	0.0% Total Operational Expenses	126,742	139,900	13,158	9.4%		(126,742)	
Control Cont														
194 195	94,656)	(108,651)	13,995	(12.9%)	-	(126,743)	0.0% Allocations	(94,655)	(108,651)	13,996	(12.9%)	-	(126,742)	
120		400	(44)	(0.00()		(52.4)			400	(44)	(0.00()		(50.4)	
2,106 1,894 (2,12) (1,12%) - (2,106) 0.0% Administration Allocation 2,106 1,994 (2,12) (1,12%) - (2,106) 153 1,288 1,115 87.9% - (153) 0.0% legal Allocation 153 1,268 1,115 87.9% - (153) 192 190 (2) (0.8%) - (192) 0.0% Records Allocation 192 190 (2) (0.8%) - (192) 290 505 215 42.6% - (290) 0.0% Compliance Allocation 290 505 215 42.6% - (290) 1,107 1,518 411 27.1% - (1,107) 0.0% Fraince Allocation 1,107 1,518 411 27.1% - (1,107) 495 217 (278) (128.2%) - (495) 0.0% Fraince Allocation 476 775 299 38.5% - (476) 0.0% Gropprate Communications Allocation 476 775 299 38.5% - (476) 0.0% Eagle Allocation 476 775 299 38.5% <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td></td<>					-							-		
153 1,268 1,115 87.9% - (153) 0.0% Legal Allocation 153 1,268 1,115 87.9% - (153) 192 190 (2) (0.8%) - (192) 0.0% Records Allocation 192 190 (2) (0.8%) - (192) 290 505 215 42.6% - (290) 0.0% Compliance Allocation 290 505 215 42.6% - (290) 301 297 (4) (1.4%) - (301) 0.0% Foreign Allocation 301 297 (4) (1.4%) - (301) 1,107 1,518 411 27.1% - (1,107) 495 217 (278) (128.2%) - (495) 0.0% Finance Allocation 1,107 1,518 411 27.1% - (1,107) 495 217 (278) (128.2%) - (495) 0.0% Finance Allocation 495 217 (278) (128.2%) - (495) 495 246 246 (40) (16.3%) - (286) 0.0% Supports Communications Allocation 476 775 299 38.5% - (476) 0.0% Corporate Communications Allocation 476 775 299 38.5% - (476) 0.0% Supports Communications Allocation 476 775 299 38.5% - (476) 0.0% Supports Communications Allocation 476 775 299 38.5% - (476) 0.0% Supports Communications Allocation 476 775 299 38.5% - (476) 0.0% Supports Communications Allocation 476 775 299 38.5% - (476) 0.0% Supports Communications Allocation 476 775 299 38.5% - (476) 0.0% Supports Allocation 476 775 299 299 299 299 299 299 29					-							-		
192 190 (2) (0.8%) - (192) 0.0% Records Allocation 192 190 (2) (0.8%) - (192) 290 505 215 42.6% - (290) 0.0% Compliance Allocation 290 505 215 42.6% - (290) 1.1,107 1.518 411 27.1% - (1.1,107) 1.1,107 1.518 411 27.1% - (1.1,107) 1.1,107 1.518 411 27.1% - (1.1,107) 1.1,107 1.518 411 27.1% - (1.1,107) 1.1,107 1.1,108 411 27.1% - (1.1,107) 1.1,107 1.1,108 411 27.1% - (1.1,107) 1.1,107 1.1,108 411 27.1% - (1.1,107) 1.1,107 1.1,108 411 27.1% - (1.1,107) 1.1,107 1.1,108 411 27.1% - (1.1,107) 1.1,107 1.1,108 411 27.1% - (1.1,107) 1.1,107 1.1,108 411 27.1% - (1.1,107) 1.1,108 1.1 27.1% - (1.1,107) 1.1,108 1	,	,	, ,		-			,	,			-		
290 505 215 42.6% - (290) 0.0% Compliance Allocation 290 505 215 42.6% - (290) 301 297 (4) (1.4%) - (301) 0.0% Project Management Allocation 301 297 (4) (1.4%) - (301) 1.107 1.518 411 27.7% - (1.107) 495 217 (278) (128.2%) - (495) 0.0% I Fallocation 495 217 (278) (128.2%) - (495) 4.95 0.0% I Fallocation 495 217 (278) (128.2%) - (495) 4.95 0.0% I Fallocation 495 217 (278) (128.2%) - (495) 4.96 4.					-		=					-		
301 297 (4) (1.4%) - (301) 0.0% Project Management Allocation 301 297 (4) (1.4%) - (301) 1.107 1.518 411 27.1% - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1.518 - (1.107) 1												-		
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495 217 (278) (128.2%) - (495) 0.0% IT Allocation 495 217 (278) (128.2%) - (495) 476 775 299 38.5% - (476) 0.0% Corporate Communications Allocation 476 775 299 38.5% - (476) 1.628 2.46 (40) (16.3%) - (286) 0.0% Supply Chain Alloc 286 246 (40) (16.3%) - (286) 1.628 2.112 484 22.9% - (1.628) 1.628 2.112 484 21.3% - (452) 1.628 2.112 484 21.3% - (452) 1.628 2.112 484 21.3% - (452) 1.628 2.112 484 21.3% - (452) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 21.3% - (1.628) 1.628 2.112 484 2.112 484 21.3% - (1.628) 1.628 2.112 484 2					-							-		
476 775 299 38.5% - (476) 0.0% Corporate Communications Allocation 476 775 299 38.5% - (476) 286 246 (40) (16.3%) - (286) 0.0% Supply Chain Alloc 286 246 (40) (16.3%) - (286) 0.0% Supply Chain Alloc 286 246 (40) (16.3%) - (286) 0.0% Supply Chain Alloc 286 246 (40) (16.3%) - (286) 0.0% Supply Chain Alloc 286 246 (40) (16.3%) - (16.28) 0.0% IT Security Allocation 1.628 2.112 484 22.9% - (1.628) 452 770 318 41.3% - (452) 385 368 (17) (4.7%) - (385) 0.0% Corporate Quality Allocation 385 368 (17) (4.7%) - (385) 105 175 70 33.9% - (105) 0.0% Reimburse Alloc 105 175 70 33.9% - (105) 1.187 1.894 707 37.3% - (1.187) 0.0% IT Service Center Allocation 1.187 1.894 707 37.3% - (1.187) 352 428 76 17.8% - (352) 0.0% Coding Allocation 352 428 76 17.8% - (352) 0.0% O.0% Coding Allocation 300 909 9 9 0.9% - (900) 0.0% Coding Allocation 900 909 9 9 0.9% - (900) 5.296 6.955 1.659 23.9% - (5.296) 0.0% Human Resources Allocation 5.296 6.955 1.659 23.9% - (5.296) 6.183 10,727 4.544 42.4% - (6.183) 0.0% Revenue Cycle Allocation 5.296 6.955 1.659 23.9% - (22.548) 2.830 10,727 4.544 42.4% - (6.183) 0.0% Total Expenses 149.290 171,936 22,646 13.2% - (149.290) 171,936 22,646 13.2% - (149.290) 171,936 22,646 13.2% - (149.290) 171,936 22,646 13.2% - (149.290) 171,936 12.646 13.2% - (149.290) 171,														
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452 770 318 41.3% - (452) 0.0% IT Security Allocation 452 770 318 41.3% - (452) 385 368 (17) (4.7%) - 385) 0.0% Corporate Quality Allocation 385 368 (17) (4.7%) - (385) 1.05 175 70 39.9% - (105) 1.05 175 70 39.9% - (105) 1.187 1.894 707 37.3% - (1,187) 0.0% IT Service Center Allocation 1,187 1,894 707 37.3% - (1,187) 352 428 76 17.8% - (352) 0.0% HIM Allocation 352 428 76 17.8% - (352) 0.0% HIM Allocation 352 428 76 17.8% - (352) 0.0% HIM Allocation 900 90 9 9 0.9% - (900) 0.0% Coding Allocation 900 90 9 9 0.9% - (900) 0.0% Coding Allocation 5,296 6,955 1,659 23.9% - (5,296) 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 5,296 6,955 1,659 23.9% - (5,296) 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 5,296 6,955 1,659 23.9% - (5,296) 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (149,290) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%) - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%) - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%) - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%) - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%) - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%) - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%) - (149,290) 0.0% Total Cycle Allocation 6,183 10,727 4,544 (16,7%														
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105 175 70 39.9% - (105) 0.0% Reimburse Alloc 105 175 70 39.9% - (105) 1,187 1,894 707 37.3% - (1,187) 0.0% IT Service Center Allocation 1,187 1,894 707 37.3% - (1,187) 352 428 76 17.8% - (352) 0.0% HIM Allocation 352 428 76 17.8% - (352) 0.0% HOW HIM Allocation 900 90 9 9 0.9% - (900) 0.0% Coding Allocation 900 90 9 9 0.9% - (900) 5,296 6,955 1,659 23.9% - (5,296) 0.0% Human Resources Allocation 5,296 6,955 1,659 23.9% - (5,296) 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 5,296 6,955 1,659 23.9% - (22,548) 22,548 32,036 9,488 29.6% - (22,548) 22,548 20,548 20,548 20,548 20,548 20,548 20,548 20,548 20,548 20,548 20,548 20,548 20,							•					-		
1,187					-							-		
352 428 76 17.8% - (352) 0.0% HIM Allocation 352 428 76 17.8% - (352) 0.0% HIM Allocation 352 428 76 17.8% - (352) 900 909 99 0.9% - (900) 0.0% Coding Allocation 900 909 99 0.9% - (900) 5,296 6,955 1,659 23.9% - (5,296) 0.0% Human Resources Allocation 5,296 6,955 1,659 23.9% - (5,296) 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocations 22,548 32,036 9,488 29.6% - (22,548) 2,830 171,936 22,645 13.2% - (149,291) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 171,936 12,646 13.2% - (149,290) 171,936					-							-		
5,296 6,955 1,659 23.9% - (5,296) 0.0% Human Resources Allocation 5,296 6,955 1,659 23.9% - (5,296) 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 5,296 6,955 1,659 23.9% - (5,296) 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocations 22,548 32,036 9,488 29.6% - (22,548) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% Total Expenses 0.0% 0.0% 0.0% 0.0% 0.0% Total Expenses 0.0% Total Expenses 0.0%					-							-		
6,183 10,727 4,544 42.4% - (6,183) 0.0% Revenue Cycle Allocation 6,183 10,727 4,544 42.4% - (6,183) 22,548 32,036 9,488 29.6% - (22,548) 0.0% Total Overhead Allocations 22,548 32,036 9,488 29.6% - (22,548) 2,830 19,291 171,936 22,645 13.2% - (149,291) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% 1 - 0.0% Transfer Out to Funds - 0.0% 17,000 1,000	900	909	9	0.9%	-	(900)	0.0% Coding Allocation	900	909	9	0.9%	-	(900)	
22,548 32,036 9,488 29.6% - (22,548) 0.0% Total Overhead Allocations 22,548 32,036 9,488 29.6% - (22,548) 2,830 19,291 171,936 22,645 13.2% - (149,291) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 171,936 22,646 13.2% - (149,290) 171,936 22,646 13.2% - (149,290) 171,936 22,646 13.2% - (149,290) 171,936 22,646 13.2% - (149,290) 171,936 12,646 12,646	5,296	6,955	1,659	23.9%	-	(5,296)	0.0% Human Resources Allocation	5,296	6,955	1,659	23.9%	-	(5,296)	
2,830 19,291 171,936 22,645 13.2% - (149,291) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% - 0.0% Transfer Out to Funds - 0.0% -	6,183	10,727	4,544	42.4%	-	(6,183)	0.0% Revenue Cycle Allocation	6,183	10,727	4,544	42.4%	-	(6,183)	
2,830 19,291 171,936 22,645 13.2% - (149,291) 0.0% Total Expenses 149,290 171,936 22,646 13.2% - (149,290) 0.0% - 0.0% Transfer Out to Funds - 0.0% -	72 548	32.036	9.488	29.6%		(22 548)	0.0% Total Overhead Allocations	22 548	32.036	9 488	29.6%		(22 548)	
0.0% 0.0% Transfer Out to Funds - 0.0% - 0.0% -	2,830				-							-		
17,204) (140,687) 23,483 (16.7%) - (149,291) 0.0% Net Margin (117,203) (140,687) 23,484 (16.7%) - (149,290)	49,291	171,936	22,645	13.2%	-	(149,291)	0.0% Total Expenses	149,290	171,936	22,646	13.2%	<u> </u>	(149,290)	
	-	-	-	0.0%	-	-	0.0% Transfer Out to Funds	-	-	-	0.0%	-	<u> </u>	
0.0% Capital Contributions 0.0%	17,204)	(140,687)	23,483	(16.7%)	-	(149,291)	0.0% Net Margin	(117,203)	(140,687)	23,484	(16.7%)		(149,290)	
	-	-	-	-	-	-	0.0% Capital Contributions	-	-	-	0.0%	-		

School Health Statement of Revenues and Expenditures FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Curren	t Month						Fiscal	Year To Date			
Actual		Variance	%		Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 333,657 \$	- \$	333,657	0.0% \$, ,	20,813	6.7% Palm Beach County School District	\$ 333,657 \$		\$ 333,657	0.0%		-,	6.7%
-	0	-	0.0%	0	-	0.0% Grants	- \$	-	-	0.0%	-	-	0.0%
333,657	-	333,657	0.0%	312,844	20,813	6.7% Total Revenue	333,657	-	333,657	0.0%	312,844	20,813	6.7%
						Direct Operational Expenses:							
1,223,644	1,045,975	(177,668)	(17.0%)	1,042,569	(181,075)	(17.4%) Salaries and Wages	1,223,644	1,045,975	(177,668)	(17.0%)	1,042,569	(181,075)	(17.4%)
387,624	375,741	(11,883)	(3.2%)	363,576	(24,049)	(6.6%) Benefits	387,624	375,741	(11,883)	(3.2%)	363,576	(24,049)	(6.6%)
-	,	-	0.0%	-	-	0.0% Purchased Services	-	-	-	0.0%	-	-	0.0%
204	12,500	12,296	98.4%	4,800	4,596	95.7% Medical Supplies	204	12,500	12,296	98.4%	4,800	4,596	95.7%
180	7,617	7,437	97.6%	-	(180)	0.0% Other Supplies	180	7,617	7,437	97.6%	-	(180)	0.0%
-	1,733	1,733	100.0%	_	-	0.0% Repairs & Maintenance	-	1,733	1,733	100.0%	_	-	0.0%
_	317	317	100.0%	_	_	0.0% Lease & Rental	-	317	317	100.0%	_	_	0.0%
_	-	-	0.0%	_	_	0.0% Utilities	-	_	-	0.0%	_	_	0.0%
(266)	7,025	7,291	103.8%	160	426	266.7% Other Expense	(266)	7,025	7,291	103.8%	160	426	266.7%
1,611,385	1,450,908	(160,478)	(11.1%)	1,411,104	(200,281)	(14.2%) Total Operational Expenses	1,611,385	1,450,908	(160,478)	(11.1%)	1,411,104	(200,281)	(14.2%)
-						`							
						Net Performance before Overhead							
(1,277,729)	(1,450,908)	173,179	(11.9%)	(1,098,261)	(179,468)	16.3% Allocations	(1,277,729)	(1,450,908)	173,179	(11.9%)	(1,098,261)	(179,468)	16.3%
						Overhead Allocations:							
5,537	5,077	(460)	(9.1%)	3,474	(2,063)	(59.4%) Risk Managment Allocation	5,537	5,077	(460)	(9.1%)	3,474	(2,063)	(59.4%)
1,244	3,104	1,860	59.9%	-	(1,244)	0.0% Internal Audit Allocation	1,244	3,104	1,860	59.9%	-	(1,244)	0.0%
21,833	19,640	(2,193)	(11.2%)	24,151	2,318	9.6% Administration Allocation	21,833	19,640	(2,193)	(11.2%)	24,151	2,318	9.6%
1,583	13,148	11,565	88.0%	4,717	3,134	66.4% Legal Allocation	1,583	13,148	11,565	88.0%	4,717	3,134	66.4%
1,992	1,975	(17)	(0.9%)	1,838	(154)	(8.4%) Records Allocation	1,992	1,975	(17)	(0.9%)	1,838	(154)	(8.4%)
3,005	5,237	2,232	42.6%	3,603	598	16.6% Compliance Allocation	3,005	5,237	2,232	42.6%	3,603	598	16.6%
3,121	3,079	(42)	(1.3%)	7,530	4,409	58.6% Project Management Allocation	3,121	3,079	(42)	(1.3%)	7,530	4,409	58.6%
11,475	15,743	4,268	27.1%	20,568	9,093	44.2% Finance Allocation	11,475	15,743	4,268	27.1%	20,568	9,093	44.2%
5,130	2,249	(2,881)	(128.1%)	4,860	(270)	(5.5%) IT Allocation	5,130	2,249	(2,881)	(128.1%)	4,860	(270)	(5.5%)
4,934	8,031	3,097	38.6%	4,651	(283)	(6.1%) Corporate Communications Allocation	4,934	8,031	3,097	38.6%	4,651	(283)	(6.1%)
2,961	2,549	(412)	(16.2%)	-	(2,961)	0.0% Supply Chain Alloc	2,961	2,549	(412)	(16.2%)	-	(2,961)	0.0%
16,885	21,901	5,016	22.9%	44,024	27,139	61.6% IT Operations Allocation	16,885	21,901	5,016	22.9%	44,024	27,139	61.6%
4,690	7,983	3,293	41.2%	5,071	381	7.5% IT Security Allocation	4,690	7,983	3,293	41.2%	5,071	381	7.5%
3,994	3,813	(181)	(4.8%)	4,406	412	9.3% Corporate Quality Allocation	3,994	3,813	(181)	(4.8%)	4,406	412	9.3%
12,311	19,640	7,329	37.3%	-	(12,311)	0.0% IT Service Center Allocation	12,311	19,640	7,329	37.3%	-	(12,311)	0.0%
53,216	69,888	16,672	23.9%	-	(53,216)	0.0% Human Resources Allocation	53,216	69,888	16,672	23.9%	-	(53,216)	0.0%
8,747	9,293	546	5.9%	6,991	(1,756)	(25.1%) Facilities Allocation	8,747	9,293	546	5.9%	6,991	(1,756)	(25.1%)
	-						_						
162,658	212,352	49,694	23.4%	135,883	(26,775)	(19.7%) Total Overhead Allocations	162,658	212,352	49,694	23.4%	135,883	(26,775)	(19.7%)
1,774,043	1,663,260	(110,783)	(6.7%)	1,546,987	(227,056)	(14.7%) Total Expenses	1,774,043	1,663,260	(110,783)	(6.7%)	1,546,987	(227,056)	(14.7%)
\$ (1,440,387) \$	(1,663,260) \$	222,873	(13.4%) \$	(1,234,144) \$	(206,243)	16.7% Net Margin	\$ (1,440,387) \$	(1.663.260)	\$ 222,873	(13.4%)	5 (1,234,144) \$	(206.243)	16.7%

General Fund Statement of Revenues and Expenditures by Month

	Oct-22		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	А	pr-23	M	lay-23	Jun-23	Jul-23	Aug-23	Sep-23	;	Yea	r to Date
Revenues:									•									
Ad Valorem Taxes	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-
Premiums																		-
Patient Revenue, Net	288,785		-	-	-	-	-		-		-	-	-	-		-		288,785
Intergovernmental Revenue	333,657		-	-		-			-		-	-	-			-		333,657
Grants	-		-	-		-			-		-	-	-			-		-
Interest Earnings	217,777		-	-	-	-	-		-		-	-	-	-		-		217,777
Unrealized Gain/(Loss)-Investments	(385,088))	-			-			-		-	-	-	-		-		(385,088)
Other Financial Assistance	-		-	-		-			-		-	-	-			-		-
Other Revenue	 17,206		-	-	-	-	-		-		-	-	-			-		17,206
Total Revenues	\$ 472,336	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-	\$	472,336
Expenditures:																		
Salaries and Wages	3,676,616		_	_		_			_		_	_	_			_		3,676,616
Benefits	1,100,340		_	_		_			_		_	_	_			_		1,100,340
Purchased Services	282,699		_	_		_			_		_	_	_			_		282,699
Medical Supplies	1,426		_	-		_			_		_		_			_		1,426
Other Supplies	24,904		_	-		_			_		_		_			_		24,904
Medical Services	637,669		-	-		_			-		-	-	-			-		637,669
Drugs	(8,582)		-	-		_			-		-	-	-			-		(8,582)
Repairs & Maintenance	356,088		-	-		_			-		-	-	-			-		356,088
Lease & Rental	169,124		-	-		-			-		-	-	-			-		169,124
Utilities	10,091		-	-		-			-		-	-	-			-		10,091
Other Expense	468,329		-	-		-			-		-	-	-			-		468,329
Insurance	50,932		-	-		-			-		-	-	-			-		50,932
Sponsored Programs	774,083		-	-	-	-	-		-		-	-	-	-		-		774,083
Total Operational Expenditures	 7,543,720		-	-	-	-	-		-		-	-	-			-		7,543,720
Net Performance before Overhead Allocations	\$ (7,071,384)) \$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-	\$	(7,071,384)
Overhead Allocations	(1,330,754))	-	-	-		-		-		_	-				-		(1,330,754)
Total Expenses	 6,212,966					_			_							_		6,212,966
rotai expenses	 0,212,900													-		-		0,212,900
Net Margin	\$ (5,740,630)) \$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-	\$	(5,740,630)
General Fund Support/ Transfer In (Out)	\$ (479,777)) \$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-	\$	(479,777)



General Fund Program Statistics

Aeromedical Patients Transported - Actual 73	38 51 (13)
Patients Transported - Actual 73	51
·	51
Patients Transported - Budget 51 Variance 22 22	(13)
Variance 22 22	
Actual Hours Available for Service 1,104	1,054
Service Hours Utilized 114.0 114	60
Utilization % 10.3%	5.7%
# of Flights - Training/Public Education 1	10
# of Flights - Maintenance 3	10
Ground Transportation	
Ground Transportation Trips-Actual 142 142	-
Ground Transportation Trips-Budget 87	-
Variance 55 55	-
School Health	
Medical Events 27,608 27,608 27,608	40,494
Screenings 23,716 23,716 3	34,874
Covid-19 Testing 110 110	2,344
Influenza Testing 88	-
Total Events- Actual 51,522 51,522 7	77,712
Total Events- Budget 78,000 78,000 4	42,015
Pharmacy	
	12,863
Total Prescriptions Filled at Retail Pharmacies -	-
	12,863
Total Prescriptions Filled- Budget 11,998 1	17,641

^{*} Data will not be available until after the publication of the financials.



SUPPLEMENTAL INFORMATION HEALEY CENTER

Healey Center Statement of Revenues and Expenses FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

1,133,282 \$ 1, 93,187 257,132 350,319 782,963 69.09% 758,333 861 759,195 1,542,158 1,085,663	Budget 1,207,946 \$ 89,636 372,917 19,067 481,620 726,326 60.13% 758,334 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250 32,750	(3,551) 115,785 19,067 131,301 56,637 (1) - 244 244 56,881 21,461 11,433 34,908 29,172	% (6.2%) \$ (4.0%) 31.0% 100.0% 27.3% 7.8% (0.0%) 0.0% 39.6% 0 3.8%	147,781 340,110 527 488,418 679,914 58.20% 758,333 - 892 759,226 1,439,139	Variance \$ (35,049) 54,594 82,978 527 138,099 103,049 - (31) (31) 103,018	% (3.0%) Gross Patient Revenue 36.9% Contractual Allowances 24.4% Charity Care 100.0% Bad Debt 28.3% Total Contractuals and Bad Debt 15.2% Net Patient Revenue Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	Actual \$ 1,133,282 93,187 257,132 350,319 782,963 69.09% 758,333 861 759,195		Variance (74,664) (3,551) 115,785 19,067 131,301 56,637 (1) - 244	% (6.2%) \$ (4.0%) 31.0% 100.0% 27.3% 7.8% (0.0%) 39.6%	Prior Year 1,168,331 \$ 147,781 340,110 527 488,418 679,914 58.20% 758,333 - 892	Variance (35,049) 54,594 82,978 527 138,099 103,049	9 (1
93,187 257,132 - 350,319 782,963 69,09% 758,333 861 759,195 1,542,158 1,085,663 1,360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	89,636 372,917 19,067 481,620 726,326 60.13% 758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	(3,551) 115,785 19,067 131,301 56,637 (1) - 244 244 56,881 21,461 11,433 34,908 29,172	(4.0%) 31.0% 100.0% 27.3% 7.8% (0.0%) 0.0% 39.6% 0 3.8%	147,781 340,110 527 488,418 679,914 58.20% 758,333 - 892 759,226 1,439,139	54,594 82,978 527 138,099 103,049	36.9% Contractual Allowances 24.4% Charity Care 100.0% Bad Debt 28.3% Total Contractuals and Bad Debt 15.2% Net Patient Revenue Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	93,187 257,132 - 350,319 782,963 69,09% 758,333 - 861	89,636 372,917 19,067 481,620 726,326 60.13% 758,334	(3,551) 115,785 19,067 131,301 56,637	(4.0%) 31.0% 100.0% 27.3% 7.8% (0.0%) 0.0%	147,781 340,110 527 488,418 679,914 58.20% 758,333	54,594 82,978 527 138,099 103,049	1
257,132 	372,917 19,067 481,620 726,326 60.13% 758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	115,785 19,067 131,301 56,637 (1) - 244 244 56,881 21,461 11,433 34,908 29,172	31.0% 100.0% 27.3% 7.8% (0.0%) 0.0% 39.6% 0 3.8%	340,110 527 488,418 679,914 58.20% 758,333 - 892 759,226 1,439,139	82,978 527 138,099 103,049 - - (31)	24.4% Charity Care 100.0% Bad Debt 28.3% Total Contractuals and Bad Debt 15.2% Net Patient Revenue Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	257,132 - 350,319 782,963 69.09% 758,333 - 861	372,917 19,067 481,620 726,326 60.13% 758,334	115,785 19,067 131,301 56,637 (1)	31.0% 100.0% 27.3% 7.8% (0.0%) 0.0%	340,110 527 488,418 679,914 58.20% 758,333	82,978 527 138,099 103,049	10
350,319 782,963 69.09% 758,333 861 759,195 1,542,158 1,085,663 1,360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	19,067 481,620 726,326 60.13% 758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,869 55,517 80,879 2,275 6,250	19,067 131,301 56,637 (1) - 244 244 56,881 21,461 11,433 34,908 29,172	100.0% 27.3% 7.8% (0.0%) 0.0% 39.6% 0 3.8%	527 488,418 679,914 58.20% 758,333 	527 138,099 103,049 - - (31)	100.0% Bad Debt 28.3% Total Contractuals and Bad Debt 15.2% Net Patient Revenue Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	350,319 782,963 69.09% 758,333	19,067 481,620 726,326 60.13% 758,334	19,067 131,301 56,637 (1)	100.0% 27.3% 7.8% (0.0%) 0.0%	527 488,418 679,914 58.20% 758,333	527 138,099 103,049	1
782,963 69.09% 758,333 - 861 759,195 1,542,158 1,085,663 1,360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	481,620 726,326 60.13% 758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	131,301 56,637 (1) - 244 244 56,881 21,461 11,433 34,908 29,172	27.3% 7.8% (0.0%) 0.0% 39.6% 0 3.8%	488,418 679,914 58.20% 758,333 - 892 759,226 1,439,139 1,018,442	138,099 103,049 - - (31) (31)	28.3% Total Contractuals and Bad Debt 15.2% Net Patient Revenue Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	350,319 782,963 69.09% 758,333 - 861	481,620 726,326 60.13% 758,334	131,301 56,637 (1)	27.3% 7.8% (0.0%) 0.0%	488,418 679,914 58.20% 758,333	138,099 103,049 - -	
782,963 69.09% 758,333 - 861 759,195 1,542,158 1,085,663 1,360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	726,326 60.13% 758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	(1) -244 244 56,881 21,461 11,433 34,908 29,172	7.8% (0.0%) 0.0% 39.6% 0 3.8%	679,914 58.20% 758,333 - 892 759,226 1,439,139	103,049 - - (31) (31)	15.2% Net Patient Revenue Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	782,963 69.09% 758,333 - 861	726,326 60.13% 758,334	(1)	7.8% (0.0%) 0.0%	679,914 58.20% 758,333	103,049 - -	
69.09% 758,333 861 759,195 1,542,158 1, 1,085,663 1,360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	60.13% 758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	244 244 56,881 21,461 11,433 34,908 29,172	(0.0%) 0.0% 39.6% 0 3.8% 1.9% 3.1%	58.20% 758,333 - 892 759,226 1,439,139 1,018,442	- (31)	Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	69.09% 758,333 - 861	60.13% 758,334 -	(1)	(0.0%) 0.0%	58.20% 758,333 -	-	
69.09% 758,333 861 759,195 1,542,158 1, 1,085,663 1,360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	60.13% 758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	244 244 56,881 21,461 11,433 34,908 29,172	(0.0%) 0.0% 39.6% 0 3.8% 1.9% 3.1%	58.20% 758,333 - 892 759,226 1,439,139 1,018,442	- (31)	Collection % 0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	69.09% 758,333 - 861	60.13% 758,334 -	(1)	(0.0%) 0.0%	58.20% 758,333 -	-	
758,333 	758,334 - 617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	244 244 56,881 21,461 11,433 34,908 29,172	0.0% 39.6% 0 3.8% 1.9% 3.1%	758,333 - 892 759,226 1,439,139 1,018,442	(31)	0.0% PBC Interlocal 0.0% Other Financial Assistance (3.5%) Other Revenues	758,333 - 861	758,334 -	-	0.0%	758,333 -	- - (31)	
861 759,195 1,542,158 1, 1,085,663 1, 360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	617 758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	244 244 56,881 21,461 11,433 34,908 29,172	0.0% 39.6% 0 3.8% 1.9% 3.1%	759,226 1,439,139 1,018,442	(31)	0.0% Other Financial Assistance (3.5%) Other Revenues	861	-	-	0.0%	-	- - (31)	
759,195 1,542,158 1,085,663 1,085,663 360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	244 56,881 21,461 11,433 34,908 29,172	39.6% 0 3.8% 1.9% 3.1%	759,226 1,439,139 1,018,442	(31)	(3.5%) Other Revenues	861		- 244		- 892	- (31)	
759,195 1,542,158 1,085,663 1,085,663 360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	758,951 1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	244 56,881 21,461 11,433 34,908 29,172	0 3.8% 1.9% 3.1%	759,226 1,439,139 1,018,442	(31)			617	244	39.6%	892	(31)	
1,542,158 1, 1,085,663 1, 360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	1,485,277 1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	21,461 11,433 34,908 29,172	1.9% 3.1%	1,439,139 1,018,442		(0.0%) Total Other Revenues	750 105					(=-/	
1,085,663 1, 360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	1,107,124 371,515 80,869 55,517 80,879 2,275 6,250	21,461 11,433 34,908 29,172	1.9% 3.1%	1,018,442	103,018		/59,195	758,951	244	0.0%	759,226	(31)	
360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	371,515 80,869 55,517 80,879 2,275 6,250	11,433 34,908 29,172	3.1%			7.2% Total Revenues	1,542,158	1,485,277	56,881	3.8%	1,439,139	103,018	
360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	371,515 80,869 55,517 80,879 2,275 6,250	11,433 34,908 29,172	3.1%			Direct Operational Expenses:							
360,082 45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	371,515 80,869 55,517 80,879 2,275 6,250	11,433 34,908 29,172	3.1%		(67,220)	(6.6%) Salaries and Wages	1,085,663	1,107,124	21,461	1.9%	1,018,442	(67,220)	
45,961 26,346 79,353 150 747 33,212 26,346 103 39,586	80,869 55,517 80,879 2,275 6,250	34,908 29,172		348,484	(11,597)	(3.3%) Benefits	360,082	371,515	11,433	3.1%	348,484	(11,597)	
26,346 79,353 150 747 33,212 26,346 103 39,586	55,517 80,879 2,275 6,250	29,172	43.2%	51,858	5,897	11.4% Purchased Services	45,961	80,869	34.908	43.2%	51,858	5,897	
79,353 150 747 33,212 26,346 103 39,586	80,879 2,275 6,250		52.5%	80,463	54,117	67.3% Medical Supplies	26,346	55,517	29,172	52.5%	80,463	54,117	
150 747 33,212 26,346 103 39,586	2,275 6,250	1,526	1.9%	77,833	(1,520)	(2.0%) Other Supplies	79,353	80,879	1,526	1.9%	77,833	(1,520)	
747 33,212 26,346 103 39,586	6,250			684			150				684	,	
33,212 26,346 103 39,586		2,125	93.4%		534	78.1% Contracted Physician Expense		2,275	2,125	93.4%		534	
26,346 103 39,586	32.750	5,503	88.1%	2,973	2,226	74.9% Medical Services	747	6,250	5,503	88.1%	2,973	2,226	
103 39,586		(462)	(1.4%)	32,758	(454)	(1.4%) Drugs	33,212	32,750	(462)	(1.4%)	32,758	(454)	
39,586	34,425	8,079	23.5%	14,639	(11,707)	(80.0%) Repairs & Maintenance	26,346	34,425	8,079	23.5%	14,639	(11,707)	
	103	(0)	(0.0%)	103	-	0.0% Lease & Rental	103	103	(0)	(0.0%)	103	-	
2 222	37,655	(1,931)	(5.1%)	37,115	(2,471)	(6.7%) Utilities	39,586	37,655	(1,931)	(5.1%)	37,115	(2,471)	
3,332	17,938	14,606	81.4%	5,626	2,294	40.8% Other Expense	3,332	17,938	14,606	81.4%	5,626	2,294	
6,830	8,053	1,223	15.2%	7,713	883	11.4% Insurance	6,830	8,053	1,223	15.2%	7,713	883	
1,707,709 1,	1,835,353	127,644	7.0%	1,678,692	(29,017)	(1.7%) Total Operational Expenses	1,707,709	1,835,353	127,644	7.0%	1,678,692	(29,017)	
						Net Performance before Depreciation &							
	(350,076)	184,525	(52.7%)	(239,553)	74,001	(30.9%) Overhead Allocations	(165,552)	(350,076)	184,525	(52.7%)	(239,553)	74,001	
80,825	79,916	(909)	(1.1%)	80,220	(606)	(0.8%) Depreciation	80,825	79,916	(909)	(1.1%)	80,220	(606)	
						Overhead Allocations:							
7,005	6,424	(581)	(9.0%)	3,754	(3,251)	(86.6%) Risk Managment Allocation	7,005	6,424	(581)	(9.0%)	3,754	(3,251)	
1,574	3,927	2,353	59.9%	-,	(1,574)	0.0% Internal Audit Allocation	1,574	3,927	2,353	59.9%	-,	(1,574)	
27,623	24,849	(2,774)	(11.2%)	26,097	(1,526)	(5.8%) Administration Allocation	27,623	24,849	(2,774)	(11.2%)	26,097	(1,526)	
2,003	16,635	14,632	88.0%	5,097	3,094	60.7% Legal Allocation	2,003	16,635	14,632	88.0%	5,097	3,094	
						9							
2,520	2,499	(21)	(0.8%)	1,986	(534)	(26.9%) Records Allocation	2,520	2,499	(21)	(0.8%)	1,986	(534)	
3,802	6,626	2,824	42.6%	3,893	91	2.3% Compliance Allocation	3,802	6,626	2,824	42.6%	3,893	91	
3,949	3,896	(53)	(1.4%)	8,137	4,188	51.5% Project Management Allocation	3,949	3,896	(53)	(1.4%)	8,137	4,188	
14,518	19,918	5,400	27.1%	22,225	7,707	34.7% Finance Allocation	14,518	19,918	5,400	27.1%	22,225	7,707	
6,491	2,846	(3,645)	(128.1%)	5,252	(1,239)	(23.6%) IT Allocation	6,491	2,846	(3,645)	(128.1%)	5,252	(1,239)	
6,243	10,161	3,918	38.6%	5,026	(1,217)	(24.2%) Corporate Communications Allocation	6,243	10,161	3,918	38.6%	5,026	(1,217)	
3,746	3,225	(521)	(16.1%)	-	(3,746)	0.0% Supply Chain Alloc	3,746	3,225	(521)	(16.1%)	-	(3,746)	
21,363	27,710	6,347	22.9%	47,571	26,208	55.1% IT Operations Allocation	21,363	27,710	6,347	22.9%	47,571	26,208	
5,934	10,100	4,166	41.2%	5,480	(454)	(8.3%) IT Security Allocation	5,934	10,100	4,166	41.2%	5,480	(454)	
5,053	4,824	(229)	(4.8%)	4,760	(293)	(6.1%) Corporate Quality Allocation	5,053	4,824	(229)	(4.8%)	4,760	(293)	
15,577	24,849	9,272	37.3%	.,,	(15,577)	0.0% IT Service Center Allocation	15,577	24,849	9,272	37.3%	-,700	(15,577)	
10,236	29,804	19,568	65.7%	37,892	27,656	73.0% IT Applications Allocation	10,236	29,804	19,568	65.7%	37,892	27,656	
56,614	74,350	17,736	23.9%	31,032	(56,614)		56,614	74,350	17,736	23.9%	31,032	(56,614)	
				26.647		0.0% Human Resources Allocation					-		
24,897	36,456	11,559	31.7%	26,647	1,750	6.6% Security Services Allocation	24,897	36,456	11,559	31.7%	26,647	1,750	
219,148	309,098	89,950	29.1%	203,815	(15,333)	(7.5%) Total Overhead Allocations	219,148	309,098	89,950	29.1%	203,815	(15,333)	
2,007,683 2,	2,224,368	216,685	9.7%	1,962,726	(44,956)	(2.3%) Total Expenses	2,007,683	2,224,368	216,685	9.7%	1,962,726	(44,956)	
(465,525)	(739,091)	273,566	(37.0%)	(523,587)	58,062	(11.1%) Net Margin	(465,525)	(739,091)	273,566	(37.0%)	(523,587)	58,062	
-	-	-	0.0%	-	-	0.0% Capital Contributions	-	-	-	0.0%	-	-	

Healey Center Statement of Revenues and Expenses by Month

Second State Seco		Oct-22	Nov-22	Dec-22	Jan-23	Feb-23 N	/lar-23 A	pr-23 IV	lay-23 J	un-23 J	ul-23 A	ıg-23	Sep-23	Year to Date
State Stat	Gross Patient Revenue													
Description Commerce Commer	Contractual Allowances	93.187	-	=	_	=	=	-	-	=	-	_	_	93.187
Part			-	-	_	_	-	_	_	-	-	_	-	
Part			_	_	_	-	-	_	_	_	-	_	_	,
Calminum Calminum		350,319	Ē	=	-	-	-	ē	=	-	=	=	=	350,319
Calminum Calminum	Net Patient Revenue	782.963	-	_	-	-	-	-	-	-	-	-	_	782.963
Post														
Post														
Page		758,333	-	-	-	-	-	-	-	-	-	-	-	758,333
Total Other Recenters		-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Posention 1,544,158 1,545,048 1,085,668	Other Revenues	861	-	-	-	-	-	-	-	-	-	-	-	861
1,000 1,00	Total Other Revenues	759,195	-	-	=	=	=	-	-	=	-	-	=	759,195
1,005,005 1,005,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005	Total Revenues	1,542,158	-	-	-	-	-	-	-	-	-	-	-	1,542,158
1,005,005 1,005,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005 1,005,005	Direct Operational Evpenses													
Descrited		1,085.663	-	-	_	-	-	-	-	-	-	-	_	1,085.663
Purbase Services 45,661			-	-	-	-	-	-	-	=	-	-	-	
Contract Formation 79,555 79,555 79,555 75,555			-	-	-	-	-	-	-	-	-	-	-	
Contract Physician Expense 150		26,346	=	=	-	=	=	-	-	-	=	-	=	26,346
Medical Services 247 247 248			=	-	-	-	-	-	-	-	-	-	-	
Diggs	Contracted Physician Expense		=	-	-	-	-	-	-	-	-	-	-	
Registre 2,0346 25,346 108			-	-	-	-	-	-	-	=	-	-	-	
10 10 10 10 10 10 10 10			-	-	-	-	-	-	-	-	-	-	-	
Dilistics 39,586			-	-	-	-	-	-	-	=	-	-	=	
Dispeties 3,332 33			-	-	-	-	-	-	-	-	-	-	-	
Instance 6,830 1,707,709 1,707,709 Note Performance before Depreciation & Owner and Allocations (185,552) (185,552) (185,552) Depreciation 80,825			=	=	-	=	=	-	-	-	-	-	-	
Net Performance before Depreciation			Ē	-	-	-	-	-	-	-	=	-		
Net Performance before Depreciation	Total Operational Europeas	1 707 700												1 707 700
Depreciation South South		1,707,709	-	-	-	-	-	-	-	=	-	-	-	1,707,709
Depreciation 80,825 80,8		(455 552)												(455.552)
Overhead Allocations 7,005 Risk Management Allocation 7,005 Literal Audit Allocation 1,574 Administration Allocation 27,633 Administration Allocation 27,633 Capital Contributions 2,529 Compliance Allocation 3,802 Compliance Allocation 3,802 Finance Allocation 4,518 If Allocation 6,491 Corporate Communications Allocation 6,491 Corporate Communications Allocation 6,491 Corporate Communications Allocation 6,243 Supply Chain Allocation 5,243 To Operation Allocation 1,316 1,376 If Operation Allocation 5,934 2,374 If Operation Allocation 5,934 3,532 Corporate Quality Allocation 5,934 5,534 To Security Services Allocation 5,033 1,537 If Service Center Allocation 5,534 5,534 Security Services Allocation 5,634 5,634 Security Services Allocation 24,897 <t< td=""><td>Overnead Allocations</td><td>(165,552)</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>(165,552)</td></t<>	Overnead Allocations	(165,552)	-	-	-	-	-	-	-	-	-	-	-	(165,552)
Risk Managment Allocation 7,005	Depreciation	80,825	-	-	-	-	=	-	=	=	-	-	=	80,825
Risk Managment Allocation 7,005	Overhead Allocations:													
Internal Audit Allocation 1,574		7,005	-	-	-	-	-	-	-	=	-	-	-	7,005
Legal Allocation 2,003			=	-	=	=	-	-	-	-	-	-	-	1,574
Records Allocation 2,520	Administration Allocation		=	=	-	=	=	-	-	-	=	-	-	
Compilance Allocation 3,802			-	-	-	=	-	-	-	-	-	=	-	
Project Management Allocation 3,949			=	-	-	-	-	-	-	-	-	-	-	
Finance Allocation			-	-	-	-	=	-	-	=	-	-	-	
Tablocation 6,491 6,491 6,493 6,493 6,493 6,243			=	-	-	=	-	-	-	-	-	-	-	
Corporate Communications Allocation 6,243			-	-	-	-	=	-	-	=	-	-	=	
Supply Chain Alloc 3,746			-	-	-	-	-	-	-	-	-	-	-	
T Operations Allocation 21,363			-	-	-	-		-	-	-		-	_	
T Security Allocation 5,934			_	_	_	_	_	_	_	_	_	_	_	
Capital Contributions S,053 -			-	-	_	_	-	_	_	-	-	_	-	
T Service Center Allocation			=	-	-	=	=	-	-	-	-	-	-	
Tapplications Allocation			-	-	-	-	=	-	-	=	-	-	-	
Security Services Allocation 24,897	IT Applications Allocation	10,236	=	=	-	-	=	-	-	-	=	-	-	10,236
Total Overhead Allocations 219,148 . <			=	-	-	-	-	=	-	-	-	-	-	
Total Expenses 2,007,683	Security Services Allocation	24,897	-	-	-	-	-	-	-	-	-	-	-	24,897
Total Expenses 2,007,683														
Net Margin (465,525)	Total Overhead Allocations	219,148	-	-	-	-	-	-	-	-	-	-	-	219,148
Capital Contributions	Total Expenses	2,007,683	-	-	-	-	-	-	-	-	-	-	-	2,007,683
Capital Contributions														
	Net Margin	(465,525)	-	-	•	-	-	-	-	-	-	-	-	(465,525)
General Fund Support/ Transfer In \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Capital Contributions		-	-	-	-	-	-	-	-	-	-	-	-
	General Fund Support/ Transfer In	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	<u> </u>



Census	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	Prior Year Total
								,	54 = 5		7.0-8 =0			
Admissions	9												9	10
Discharges	9												9	8
Average Daily Census	109												109	111
Budget Census	118												118	118
Occupancy % (120 licensed beds)	91%												91%	93%
Days By Payor Source:														
Medicaid	31												31	70
Managed Care Medicaid	2,233												2,233	2,408
Medicare	97												97	33
Private Pay	31												31	-
Hospice	36												36	-
Charity	948												948	940
Total Resident Days	3,376	-	-	-	-	-	-	-	-	-	-	-	3,376	3,451



SUPPLEMENTAL INFORMATION

LAKESIDE MEDICAL CENTER

Lakeside Medical Center Statement of Revenues and Expenses FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Cui	rent Month						Fiscal	Year To Dat	e		
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
9,410,011	10,455,362	(1,045,351)	(10.0%)	10,598,653	(1,188,642)	(11.2%) Gross Patient Revenue	9,410,011	10,455,362	(1,045,351)	(10.0%)	10,598,653	(1,188,642)	(11.2%)
7,526,313	7,642,935	116,622	1.5%	8,676,994	1,150,681	13.3% Contractual Allowances	7,526,313	7,642,935	116,622	1.5%	8,676,994	1,150,681	13.3%
188,852	529,270	340,418	64.3%	283,939	95,086	33.5% Charity Care	188,852	529,270	340,418	64.3%	283,939	95,086	33.5%
527,547	1,208,744	681,197	56.4%	708,297	180,750	25.5% Bad Debt	527,547	1,208,744	681,197	56.4%	708,297	180,750	25.5%
\$ 8,242,713 \$	9,380,949	1,138,236	12.1%	\$ 9,669,231	\$ 1,426,518	14.8% Total Contractuals and Bad Debt	\$ 8,242,713	\$ 9,380,949	\$ 1,138,236	12.1%	\$ 9,669,231	\$ 1,426,518	14.8%
47,816	870,391	(822,575)	(94.5%)	105,967	(58,150)	-54.9% Other Patient Revenue	47,816	870,391	(822,575)	(94.5%)	105,967	(58,150)	(54.9%)
1,215,115	1,944,804	(729,689)	(37.5%)	1,035,389	179,725	17.4% Net Patient Revenue	1,215,115	1,944,804	(729,689)	(37.5%)	1,035,389	179,725	17.4%
12.91%	18.60%			9.77%		Collection %	12.91%	18.60%			9.77%		
47.544	47 425	119	0.7%	47.425	440	0.70/ Creat Funds	47.544	47.425	440	0.7%	47.425	440	0.7%
17,544	17,425		0.7%	17,425	119	0.7% Grant Funds	17,544	17,425	119		17,425	119	
- 45 200	-	- (776)		-	-	0.0% Other Financial Assistance	45.200	46.475	- (776)	0.0%	- 44.663	- 726	0.0%
15,399	16,175	(776)	(4.8%)	14,663	736	5.0% Other Revenues	15,399	16,175	(776)	(4.8%)	14,663	736	5.0%
32,943	33,600	(657)	(2.0%)	32,088	855	2.7% Total Other Revenues	32,943	33,600	(657)	(2.0%)	32,088	855	2.7%
1,248,058	1,978,404	(730,346)	(36.9%)	1,067,477	180,580	16.9% Total Revenues	1,248,058	1,978,404	(730,346)	(36.9%)	1,067,477	180,580	16.9%
						Direct Operational Expenses:							
1,539,968	1,640,569	100,601	6.1%	1,637,976	98,008	6.0% Salaries and Wages	1,539,968	1,640,569	100,601	6.1%	1,637,976	98,008	6.0%
424,068	440,128	16,060	3.6%	450,162	26,094	5.8% Benefits	424,068	440,128	16,060	3.6%	450,162	26,094	5.8%
452,813	591,160	138,347	23.4%	399,201	(53,612)	(13.4%) Purchased Services	452,813	591,160	138,347	23.4%	399,201	(53,612)	(13.4%)
14,107	129,595	115,488	89.1%	154,266	140,159	90.9% Medical Supplies	14,107	129,595	115,488	89.1%	154,266	140,159	90.9%
(2,396)	147,109	149,505	101.6%	90,760	93,156	102.6% Other Supplies	(2,396)	147,109	149,505	101.6%	90,760	93,156	102.6%
380,576	653,107	272,530	41.7%	274,582	(105,994)	(38.6%) Contracted Physician Expense	380,576	653,107	272,530	41.7%	274,582	(105,994)	(38.6%)
43,713	82,041	38,328	46.7%	151,151	107,438	71.1% Drugs	43,713	82,041	38,328	46.7%	151,151	107,438	71.1%
122,273	149,943	27,670	18.5%	175,093	52,820	30.2% Repairs & Maintenance	122,273	149,943	27,670	18.5%	175,093	52,820	30.2%
73,901	52,211	(21,690)	(41.5%)	57,925	(15,976)	(27.6%) Lease & Rental	73,901	52,211	(21,690)	(41.5%)	57,925	(15,976)	(27.6%)
72,730	81,214	8,484	10.4%	49,432	(23,298)	(47.1%) Utilities	72,730	81,214	8,484	10.4%	49,432	(23,298)	(47.1%)
57,764	71,959	14,195	19.7%	20,974	(36,790)	(175.4%) Other Expense	57,764	71,959	14,195	19.7%	20,974	(36,790)	(175.4%)
15,528	17,328	1,800	10.4%	16,838	1,310	7.8% Insurance	15,528	17,328	1,800	10.4%	16,838	1,310	7.8%
3,195,046	4,056,364	861,318	21.2%	3,478,360	283,314	8.1% Total Operational Expenses	3,195,046	4,056,364	861,318	21.2%	3,478,360	283,314	8.1%
						Net Performance before Depreciation &							
(1,946,988)	(2,077,960)	130,972	(6.3%)	(2,410,882)	463,894	(19.2%) Overhead Allocations	(1,946,988)	(2,077,960)	130,972	(6.3%)	(2,410,882)	463,894	(19.2%)

Lakeside Medical Center Statement of Revenues and Expenses FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Cui	rrent Month						Fiscal	Year To Da	te		
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
281,138	297,082	15,944	5.4%	275,662	(5,476)	(2.0%) Depreciation	281,138	297,082	15,944	5.4%	275,662	(5,476)	(2.0%
						Overhead Allocations:							
15,481	14,197	(1,284)	(9.0%)	8,720	(6,761)	(77.5%) Risk Managment Allocation	15,481	14,197	(1,284)	(9.0%)	8,720	(6,761)	(77.5%)
3,478	8,680	5,202	59.9%	-	(3,478)	0.0% Internal Audit Allocation	3,478	8,680	5,202	59.9%	-	(3,478)	0.0%
61,049	54,919	(6,130)	(11.2%)	60,624	(425)	(0.7%) Administration Allocation	61,049	54,919	(6,130)	(11.2%)	60,624	(425)	(0.7%)
4,427	36,765	32,338	88.0%	11,840	7,413	62.6% Legal Allocation	4,427	36,765	32,338	88.0%	11,840	7,413	62.6%
5,570	5,523	(47)	(0.9%)	4,613	(957)	(20.7%) Records Allocation	5,570	5,523	(47)	(0.9%)	4,613	(957)	(20.7%)
8,404	14,643	6,239	42.6%	9,043	639	7.1% Compliance Allocation	8,404	14,643	6,239	42.6%	9,043	639	7.1%
8,727	8,611	(116)	(1.3%)	18,903	10,176	53.8% Project Management Allocation	8,727	8,611	(116)	(1.3%)	18,903	10,176	53.8%
32,086	44,020	11,934	27.1%	51,630	19,544	37.9% Finance Allocation	32,086	44,020	11,934	27.1%	51,630	19,544	37.9%
14,345	6,289	(8,056)	(128.1%)	12,200	(2,145)	(17.6%) IT Allocation	14,345	6,289	(8,056)	(128.1%)	12,200	(2,145)	(17.6%)
13,798	22,457	8,659	38.6%	11,675	(2,123)	(18.2%) Corporate Communications Allocation	13,798	22,457	8,659	38.6%	11,675	(2,123)	(18.2%)
8,279	7,128	(1,151)	(16.1%)	-	(8,279)	0.0% Supply Chain Alloc	8,279	7,128	(1,151)	(16.1%)	-	(8,279)	0.0%
47,214	61,241	14,027	22.9%	110,510	63,296	57.3% IT Operations Allocation	47,214	61,241	14,027	22.9%	110,510	63,296	57.3%
13,116	22,322	9,206	41.2%	12,729	(387)	(3.0%) IT Security Allocation	13,116	22,322	9,206	41.2%	12,729	(387)	(3.0%)
11,167	10,661	(506)	(4.7%)	11,059	(108)	(1.0%) Corporate Quality Allocation	11,167	10,661	(506)	(4.7%)	11,059	(108)	(1.0%)
3,269	5,459	2,190	40.1%	-	(3,269)	0.0% Reimburse Alloc	3,269	5,459	2,190	40.1%	-	(3,269)	0.0%
34,425	54,919	20,494	37.3%	-	(34,425)	0.0% IT Service Center Allocation	34,425	54,919	20,494	37.3%	-	(34,425)	0.0%
11,003	13,383	2,380	17.8%	-	(11,003)	0.0% HIM Allocation	11,003	13,383	2,380	17.8%	-	(11,003)	0.0%
28,125	28,383	258	0.9%	-	(28,125)	0.0% Coding Allocation	28,125	28,383	258	0.9%	-	(28,125)	0.0%
108,095	314,731	206,636	65.7%	88,025	(20,070)	(22.8%) IT Applications Allocation	108,095	314,731	206,636	65.7%	88,025	(20,070)	(22.8%)
68,523	89,990	21,467	23.9%	52,621	(15,902)	(30.2%) Human Resources Allocation	68,523	89,990	21,467	23.9%	52,621	(15,902)	(30.2%)
35,567	52,080	16,513	31.7%	44,412	8,845	19.9% Security Services Allocation	35,567	52,080	16,513	31.7%	44,412	8,845	19.9%
39,573	68,653	29,080	42.4%	83,610	44,037	52.7% Revenue Cycle Allocation	39,573	68,653	29,080	42.4%	83,610	44,037	52.7%
575,721	945,052	369,331	39.1%	592,215	16,494	2.8% Total Overhead Allocations	575,721	945,052	369,331	39.1%	592,215	16,494	2.8%
4,051,905	5,298,499	1,246,593	23.5%	4,346,237	294,332	6.8% Total Expenses	4,051,905	5,298,499	1,246,593	23.5%	4,346,237	294,332	6.8%
(2,803,848) \$	(3,320,095) \$	516,247	(15.5%) \$	(3,278,760) \$	474,912	(14.5%) Net Margin	\$ (2,803,848) \$	(3,320,095)	\$ 516,247	(15.5%)	\$ (3,278,760)	\$ 474,912	(14.5%)
-	-	-	0.0%	-	-	0.0% Capital Contributions		-	-	0.0%	-	-	0.0%
5	s - \$	_	0.0%	s - \$	_	0.0% General Fund Support/ Transfer In	\$ - S		\$ -	0.0%	\$ - :		0.0%

Lakeside Medical Center Statement of Revenues and Expenses by Month

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-2	3 Jun-23	Jul-23	B Aug-	23 Sep-2	3 Y	ear to Date
Gross Patient Revenue	9,410,011	-	-	-		-	-	-	-	-	-	-	-	9,410,011
Contractual Allowances	7,526,313	-	-	-		-	-	-	-	-	-	-	-	7,526,313
Charity Care	188,852	-	-	-		-	-	-	-	-	-	-	-	188,852
Bad Debt Total Contractuals and Bad Debt	527,547 \$ 8,242,713 \$	-	· -	ς -	ς	- - \$	- 5	- 4	- \$	- \$		- 5	- 5	527,547 8,242,713
			Ţ	ý	ý	ý	Ţ	ý	Ţ	ý	Ţ	Ţ	Ţ	
Other Patient Revenue	47,816	-	-			-	-	-	-	-	-	-	-	47,816
Net Patient Revenue	1,215,115	-	-	-		-	-	-	-	-	-	-	-	1,215,115
Collection %	12.91%													12.91%
Grant Funds	17,544	-	-			-	-	-	-	-	-	-	-	17,544
Other Financial Assistance Other Revenue	- 15,399	-	-	· -		-	-	-	-	-	-	-	-	15,399
						-	-	-	-		-			
Total Other Revenues	32,943	-	-	-		-	-	-	-	-	-	-	-	32,943
Total Revenues	1,248,058	-	-	-		-	-	-	-	-	-	-	-	1,248,058
Direct Operational Expenses:														
Salaries and Wages	1,539,968	-	-	-		=	-	-	-	=	-	=	-	1,539,968
Benefits	424,068	-	-	-		-	-	-	-	-	-	-	-	424,068
Purchased Services	452,813	-	-	-		-	-	-	-	-	-	-	-	452,813
Medical Supplies	14,107	-	-	-		-	-	-	-	-	-	-	-	14,107
Other Supplies	(2,396)	-	-	=		-	-	-	-	-	-	-	-	(2,396)
Contracted Physician Expense	380,576	-	-	-		-	-	-	=	-	-	-	-	380,576
Drugs	43,713 122,273	-	-	-		-	-	-	-	-	-	-	-	43,713 122,273
Repairs & Maintenance Lease & Rental	73,901	-	-	-		-	-	-	-	-	-	-	-	73,901
Utilities	72,730	-	-	-		-	-	-	-	-	-	-	-	72,730
Other Expense	57,764	_	_	-		_	-	-	-	-	-	_	_	57,764
Insurance	15,528	-	-	-		-	-	-	-	-	-	-	-	15,528
Total Operational Expenses	3,195,046	_	-			-	_	_	_	_	_	-	_	3,195,046
Net Performance before Depreciation &														
Overhead Allocations	(1,946,988)			_		_	_			_	_			(1,946,988)
Depreciation	281,138	-	-			-	-	-	-	-	-	-	-	281,138
Overhead Allocations:														
Risk Managment Allocation	15,481	-	-	-		-	-	-	-	-	-	-	-	15,481
Internal Audit Allocation Administration Allocation	3,478 61,049	-	-	-		-	-	-	=	-	-	-	-	3,478 61,049
Legal Allocation	4,427	-	-	-		-	-	-	-	-	-	-	-	4,427
Records Allocation	5,570					_	_	_	_	_	_	_	-	5,570
Compliance Allocation	8,404	_	_	_		_	_	_	_	_	_	_	_	8,404
Project Management Allocation	8,727	_	_	-		_	-	-	-	_	-	_	_	8,727
Finance Allocation	32,086	-	-	-		_	-	-	-	_	-	-	-	32,086
IT Allocation	14,345	-	-	-		-	-	-	-	-	-	-	-	14,345
Corporate Communications Allocation	13,798	=	-	-		=	=	=	=	-	-	-	-	13,798
Supply Chain Alloc	8,279	-	-	-		-	-	-	-	-	-	-	-	8,279
IT Operations Allocation	47,214	-	-	-		-	-	-	-	-	-	-	-	47,214
IT Security Allocation	13,116	-	-	-		-	-	-	-	-	-	-	-	13,116
Corporate Quality Allocation	11,167	-	-	-		-	-	-	=	-	-	-	-	11,167
Reimburse Alloc IT Service Center Allocation	3,269 34,425	-	-	-		-	-	-	-	-	-	-	-	3,269 34,425
HIM Allocation	11,003	_		_		_	_	_	-	-	-	-	-	11,003
Coding Allocation	28,125													28,125
IT Applications Allocation	108,095													108,095
Human Resources Allocation	68,523													68,523
Security Services Allocation	35,567	-	-	-		-	-	-	-	-	-	-	-	35,567
Revenue Cycle Allocation	39,573	-	-			-	-	-	-	-	-	-	-	39,573
Tabel Quark and Allegarithms	F7F 704													F7F 72*
Total Overhead Allocations	575,721	-	-	-		-	-	-	-	-	-	-	-	575,721
Total Expenses	4,051,905	-	-	-		•	-	•	•	-	-	-	-	4,051,905
Net Margin	\$ (2,803,848) \$	-	\$ -	\$ -	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	(2,803,848)
Capital Contributions		=	-	=		=	=	Ξ	=	=	-	=	-	<u> </u>
General Fund Support/ Transfer In	\$ - \$	_	\$ -	\$ -	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
	· · ·		-	· ·	· ·	· ·	*	· ·	· · · · · · · · · · · · · · · · · · ·	<u> </u>		· ·	,	

Lakeside Medical Center Statistical Information

Admissions	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total	% Var to Prior Yr
Newborn	10	-	-	-	-	-	-	-	-	-	-	-	10	11	(12.0%)	13	(23.1%)
Pediatrics	8	-	-	-	-	-	-	-	-	-	-	-	8	40	(80.0%)	7	14.3%
Adult	61	-	-	-	-	-	-	-	-	-	-	-	61	91	(32.8%)	82	(25.6%)
Total	79	-	-	-	-	-	-	-	-	-	-	-	79	142	(44.4%)	102	(22.5%)
Adjusted Admissions	298	-	-	-	-	-	-	-	-	-	-	-	298	376	(20.7%)	271	10.0%
Patient Days																	
Med Surg (14 beds)	46	-	-	-	-	-	-	-	-	-	-	-	46	(2)	(2,400.0%)	4	1,050.0%
Pediatrics (12 beds)	36	-	-	-	-	-	-	-	-	-	-	-	36	43	(16.3%)		(16.3%)
Telemetry (22 beds)	75	-	-	-	-	-	-	-	-	-	-	-	75	266	(71.8%)		(72.0%)
ICU (6 beds)	96	-	-	-	-	-	-	-	-	-	-	-	96	74	29.7%	75	28.0%
Obstetrics (16 beds)	24	-	-	-	-	-	-	-	-	-	-	-	24	36	(33.3%)	36	(33.3%)
Total (70 beds)	277	-		-		-	-	-		-		-	277	417	(33.6%)	426	(35.0%)
Adjusted Acute Patient Days	1,046	-	-	-	-	-	-	-	-	-	-	-	1,046	1,104	(5.3%)	1,132	(7.6%)
Other Key Inpatient Statistics																	
Occupancy Percentage	13%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-	-	1%		(94.4%)		
Average Daily Census (excl. newborns)	8.9												8.9	13.5	(33.6%)		(35.0%)
Average Daily Census (incl. newborns)	9.3												9.3	14.4	(35.4%)		(36.7%)
Average Length of Stay (excl newborns)	4.01	-	-	-	-	-	-	-	-	-	-	-	4.01	3.19	25.9%		(16.1%)
Average Length of Stay (incl newborns)	3.65	-	-	-	-	-	-	-	-	-	-	-	3.65	3.14	16.1%		(18.3%)
Case Mix Index- Medicare	1.3254	-	-	-	-	-	-	-	-	-	-	-	1.3254			1.5652	
Case Mix Index- Medicaid	0.5175	-	-	-	-	-	-	-	-	-	-	-	0.5175			0.3060	
Case Mix Index- All Payers	1.0738	-	-	-	-	-	-	-	-	-	-	-	1.0738			1.2321	
Emergency Room and Outpatients																	
ER Admissions	42	-	-	-	-	-	-	-	-	-	-	-	42	49	(14.3%)		(17.6%)
ER Visits	1,692	-	-	-	-	-	-	-	-	-	-	-	1,692	1,422	19.0%	1,409	20.1%
Outpatient Visits	281	-	-	-	-	-	-	-	-	-	-	-	281	430	(34.7%)		(34.7%)
ER and Outpatient Visits	2,122	-	-	-	-	-	-	-	-	-	-	-	2,122	1,852	14.6%	1,839	15.4%
Observation Patient Stays	100	-	-	-	-	-	-	-	-	-	-	-	100	133	(24.8%)	133	(24.8%)
Surgery and Other Procedures																	
Inpatient Surgeries	15	-	-	-	-	-	-	-	-	-	-	-	15	20	(25.0%)		(25.0%)
Outpatient Surgeries	-	-	-	-	-	-	-	-	-	-	-	-	-	4	(100.0%)		(100.0%)
Endoscopies	1	-	-	-	-	-	-	-	-	-	-	-	1	6	(83.3%)		(83.3%)
Radiology Procedures	1,089	-	-	-	-	-	-	-	-	-	-	-	1,089	1,999	(45.5%)	1,000	8.9%
Lab Charges	13,002	-	-	-	-	-	-	-	-	-	-	-	13,002	10,033	29.6%	27,346	(52.5%)
Staffing																	
Paid FTE	224.93	-	-	-	-	-	-	-	-	-	-	-	224.93	265.25	(15.2%)		(13.9%)
Paid FTE per Adjusted Occupied Bed	6.67												6.67	7.45	(10.5%)	7.15	(6.7%)
Operational Performance																	
Gross Revenue Per Adj Pat Day	8,997												8,997	9,467	(5.0%)		(3.9%)
Net Revenue Per Adj Pat Day	1,162												1,162	1,761	(34.0%)		27.0%
Salaries & Benefits as % of Net Pat Revenue	162%												162%		51.1%		(19.9%)
Labor Cost per Adj Pat Day	1,878												1,878	1,884	(0.3%)		1.8%
Total Expense Per Adj Pat Day	2,185												2,185	3,673	(40.5%)	3,072	(28.9%)



SUPPLEMENTAL INFORMATION

PRIMARY CARE CLINICS

Primary Care Clinics Statement of Revenues and Expenses FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Curi	rent Month						Fiscal	Year To Date			
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,895,746	2,107,350	(211,604)	(10.0%)	2,112,033	(216,288)	(10.2%) Gross Patient Revenue	1,895,746	2,107,350	(211,604)	(10.0%)	2,112,033	(216,288)	(10.2%)
416,333	548,028	131,695	24.0%	1,691,626	1,275,293	75.4% Contractual Allowances	416,333	548,028	131,695	24.0%	1,691,626	1,275,293	75.4%
1,080,772	893,375	(187,397)	(21.0%)	36,418	(1,044,354)	(2,867.7%) Charity Care	1,080,772	893,375	(187,397)	(21.0%)	36,418	(1,044,354)	(2,867.7%)
49,730	301,625	251,895	83.5%	(155,607)	(205,337)	132.0% Bad Debt	49,730	301,625	251,895	83.5%	(155,607)	(205,337)	132.0%
1,546,835	1,743,028	196,193	11.3%	1,572,437	25,601	1.6% Total Contractuals and Bad Debts	1,546,835	1,743,028	196,193	11.3%	1,572,437	25,601	1.6%
474,943	476,694	(1,751)	(0.4%)	444,688	30,255	6.8% Other Patient Revenue	474,943	476,694	(1,751)	(0.4%)	444,688	30,255	6.8%
823,853	841,016	(17,163)	(2.0%)	984,285	(160,432)	(16.3%) Net Patient Revenue	823,853	841,016	(17,163)	(2.0%)	984,285	(160,432)	(16.3%)
43.46%	39.91%			46.60%		Collection %	43.46%	39.91%			46.60%		
831,658	1,011,875	(180,217)	(17.8%)	1,044,836	(213,178)	(20.4%) Grant Funds	831,658	1,011,875	(180,217)	(17.8%)	1,044,836	(213,178)	(20.4%)
12,477	127,048	(114,571)	(90.2%)	-	12,477	0.0% Other Financial Assistance	12,477	127,048	(114,571)	(90.2%)	-	12,477	0.0%
624	2,460	(1,836)	(74.7%)	1,087	(463)	(42.6%) Other Revenue	624	2,460	(1,836)	(74.7%)	1,087	(463)	(42.6%)
844,758	1,141,383	(296,625)	(26.0%)	1,045,922	(201,164)	(19.2%) Total Other Revenues	844,758	1,141,383	(296,625)	(26.0%)	1,045,922	(201,164)	(19.2%)
1,668,611	1,982,399	(313,788)	(15.8%)	2,030,207	(361,595)	(17.8%) Total Revenues	1,668,611	1,982,399	(313,788)	(15.8%)	2,030,207	(361,595)	(17.8%)
						Direct Operational Expenses:							
1,713,850	1,918,110	204,259	10.6%	1,630,191	(83,660)	(5.1%) Salaries and Wages	1,713,850	1,918,110	204,259	10.6%	1,630,191	(83,660)	(5.1%)
427,827	484,176	56,349	11.6%	415,815	(12,012)	(2.9%) Benefits	427,827	484,176	56,349	11.6%	415,815	(12,012)	(2.9%)
13,764	63,786	50,022	78.4%	48,976	35,212	71.9% Purchased Services	13,764	63,786	50,022	78.4%	48,976	35,212	71.9%
35,872	103,083	67,210	65.2%	32,524	(3,349)	(10.3%) Medical Supplies	35,872	103,083	67,210	65.2%	32,524	(3,349)	(10.3%)
12,383	59,966	47,583	79.3%	13,026	643	4.9% Other Supplies	12,383	59,966	47,583	79.3%	13,026	643	4.9%
55,581	75,160	19,579	26.1%	39,783	(15,798)	(39.7%) Medical Services	55,581	75,160	19,579	26.1%	39,783	(15,798)	(39.7%)
37,475	48,958	11,483	23.5%	50,990	13,515	26.5% Drugs	37,475	48,958	11,483	23.5%	50,990	13,515	26.5%
10,726	53,684	42,958	80.0%	44,211	33,484	75.7% Repairs & Maintenance	10,726	53,684	42,958	80.0%	44,211	33,484	75.7%
107,496	165,334	57,838	35.0%	106,427	(1,069)	(1.0%) Lease & Rental	107,496	165,334	57,838	35.0%	106,427	(1,069)	(1.0%)
8,438	11,521	3,083	26.8%	7,937	(501)	(6.3%) Utilities	8,438	11,521	3,083	26.8%	7,937	(501)	(6.3%)
115,489	75,575	(39,914)	(52.8%)	39,553	(75,936)	(192.0%) Other Expense	115,489	75,575	(39,914)	(52.8%)	39,553	(75,936)	(192.0%)
6,154	4,082	(2,072)	(50.7%)	4,026	(2,128)	(52.9%) Insurance	6,154	4,082	(2,072)	(50.7%)	4,026	(2,128)	(52.9%)
2,545,056	3,063,434	518,377	16.9%	2,433,459	(111,598)	(4.6%) Total Operational Expenses	2,545,056	3,063,434	518,377	16.9%	2,433,459	(111,598)	(4.6%)
						Net Performance before Depreciation &							
(876,445)	(1,081,035)	204,590	(18.9%)	(403,252)	(473,193)	117.3% Overhead Allocations	(876,445)	(1,081,035)	204,590	(18.9%)	(403,252)	(473,193)	117.3%

Primary Care Clinics Statement of Revenues and Expenses FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Cur	rent Month						Fiscal	Year To Date			
Actual	Budget	Variance	%	Prior Year	Variance	%	 Actual	Budget	Variance	%	Prior Year	Variance	%
25,462	33,250	7,788	23.4%	31,642	6,181	19.5% Depreciation	25,462	33,250	7,788	23.4%	31,642	6,181	19.5%
						Overhead Allocations:							
11,692	10,722	(970)	(9.0%)	5,725	(5,967)	(104.2%) Risk Mgt	11,692	10,722	(970)	(9.0%)	5,725	(5,967)	(104.2%)
63,371	109,939	46,568	42.4%	139,350	75,979	54.5% Rev Cycle	63,371	109,939	46,568	42.4%	139,350	75,979	54.5%
2,627	6,555	3,928	59.9%	283	(2,344)	(828.6%) Internal Audit	2,627	6,555	3,928	59.9%	283	(2,344)	(828.6%)
30,821	32,746	1,925	5.9%	28,190	(2,631)	(9.3%) Home Office Facilities	30,821	32,746	1,925	5.9%	28,190	(2,631)	(9.3%)
46,107	41,477	(4,631)	(11.2%)	39,803	(6,304)	(15.8%) Administration	46,107	41,477	(4,631)	(11.2%)	39,803	(6,304)	(15.8%)
76,105	99,947	23,842	23.9%	47,430	(28,675)	(60.5%) Human Resources	76,105	99,947	23,842	23.9%	47,430	(28,675)	(60.5%)
3,344	27,766	24,422	88.0%	7,774	4,430	57.0% Legal	3,344	27,766	24,422	88.0%	7,774	4,430	57.0%
4,206	4,171	(35)	(0.8%)	3,029	(1,177)	(38.9%) Records	4,206	4,171	(35)	(0.8%)	3,029	(1,177)	(38.9%)
6,347	11,059	4,712	42.6%	5,937	(410)	(6.9%) Compliance	6,347	11,059	4,712	42.6%	5,937	(410)	(6.9%)
2,482	4,143	1,661	40.1%	-	(2,482)	0.0% Reimburse	2,482	4,143	1,661	40.1%	-	(2,482)	0.0%
35,658	46,251	10,593	22.9%	72,556	36,898	50.9% IT Operations	35,658	46,251	10,593	22.9%	72,556	36,898	50.9%
9,905	16,858	6,953	41.2%	8,357	(1,548)	(18.5%) IT Security	9,905	16,858	6,953	41.2%	8,357	(1,548)	(18.5%)
81,636	237,695	156,059	65.7%	57,793	(23,843)	(41.3%) IT Applications	81,636	237,695	156,059	65.7%	57,793	(23,843)	(41.3%)
39,124	57,288	18,164	31.7%	53,294	14,170	26.6% Security Services	39,124	57,288	18,164	31.7%	53,294	14,170	26.6%
6,253	5,383	(870)	(16.2%)	-	(6,253)	0.0% Supply Chain	6,253	5,383	(870)	(16.2%)	-	(6,253)	0.0%
24,232	33,245	9,013	27.1%	33,898	9,666	28.5% Finance	24,232	33,245	9,013	27.1%	33,898	9,666	28.5%
10,421	16,960	6,539	38.6%	7,665	(2,756)	(36.0%) Public Relations	10,421	16,960	6,539	38.6%	7,665	(2,756)	(36.0%)
10,834	4,750	(6,084)	(128.1%)	8,010	(2,824)	(35.3%) Information Technology	10,834	4,750	(6,084)	(128.1%)	8,010	(2,824)	(35.3%)
8,434	8,052	(382)	(4.7%)	7,261	(1,173)	(16.2%) Corporate Quality	8,434	8,052	(382)	(4.7%)	7,261	(1,173)	(16.2%)
6,591	6,503	(88)	(1.3%)	12,411	5,820	46.9% Project MGMT Office	6,591	6,503	(88)	(1.3%)	12,411	5,820	46.9%
8,351	10,156	1,805	17.8%	,	(8,351)	0.0% HIM	8,351	10,156	1,805	17.8%	,	(8,351)	0.0%
21,345	21,541	196	0.9%	_	(21,345)	0.0% Coding	21,345	21,541	196	0.9%	_	(21,345)	0.0%
25,999	41,476	15,477	37.3%	-	(25,999)	0.0% IT Service Center	 25,999	41,476	15,477	37.3%	-	(25,999)	0.0%
535,885	854,683	318,798	37.3%	538,765	2,880	0.5% Total Overhead Allocations	 535,885	854,683	318,798	37.3%	538,765	2,880	0.5%
3,106,403	3,951,367	844,964	21.4%	3,003,866	(102,537)	(3.4%) Total Expenses	3,106,403	3,951,367	844,964	21.4%	3,003,866	(102,537)	(3.4%)
\$ (1,437,791)	\$ (1,968,968) \$	531,176	(27.0%) \$	(973,659)	\$ (464,132)	47.7% Net Margin	\$ (1,437,791) \$	(1,968,968) \$	531,176	(27.0%) \$	(973,659) \$	(464,132)	47.7%
26.762	452.600	446.000	76.461	100.000	63.346	C2 20/ Cardial	 26 702	452.000	446,000	76.401	400.000	62.246	
36,782	153,690	116,908	76.1%	100,000	63,218	63.2% Capital	 36,782	153,690	116,908	76.1%	100,000	63,218	63.2%
\$ -	\$ - \$	-	0.0% \$	-	\$ -	0.0% General Fund Support/ Transfer In	\$ - \$	- \$	-	0.0% \$	- \$	-	0.0%

Primary Care Clinics Statement of Revenues and Expenses by Month

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Year to Date
Gross Patient Revenue	1,895,746	-	-	-	-	-	-	-	-	-	-	-	1,895,746
Contractual Allowances	416,333	-	-	-	-	-	-	-	-	-	-		416,333
Charity Care	1,080,772	-	-	-	-	-	-	-	-	-	-	-	1,080,772
Bad Debt	49,730	-	-	-	-	-	-	-	-	-	-	-	49,730
Other Patient Revenue	474,943		_		_	_	_	_	-	_	-	_	474,943
Net Patient Revenue Collections %	823,853 43.46%	-	-	-	-	-	-	-	-	-	-	-	823,853 43.46%
Grant Funds	831,658	-	-	-	-	-	-	-	-	-	-	-	831,658
Other Financial Assistance	12,477	-	-	-	-	-	-	-	-	-	-	-	12,477
Other Revenue	624	-	-	-	-	-	-	-	-	-	-	-	624
Total Other Revenues	844,758	-	-	-	-	-	-	-	-	-	-	-	844,758
Total Revenues	1,668,611	-	-	-	-	-	-	-	-		-	-	1,668,611
Direct Operational Expenses:													
Salaries and Wages	1,713,850	-	-	-	-	-	-	-	-	-	-	-	1,713,850
Benefits	427,827	-	-	-	-	-	-	-	-	-	-	-	427,827
Purchased Services	13,764	-	-	-	-	-	-	-	-	-	-	-	13,764
Medical Supplies	35,872	-	-	-	-	-	-	-	-	-	-	-	35,872
Other Supplies	12,383	-	-	-	-	-	-	-	-	-	-	-	12,383
Medical Services	55,581	-	-	-	-	-	-	-	-	-	-	-	55,581
Drugs	37,475	-	-	-	-	-	-	-	-	-	-	-	37,475
Repairs & Maintenance	10,726	-	-	-	-	-	-	-	-	-	-	-	10,726
Lease & Rental	107,496	-	-	-	-	-	-	-	-	-	-	-	107,496
Utilities	8,438	-	-	-	-	-	-	-	-	-	-	-	8,438
Other Expense	115,489	-	-	-	-	-	-	-	-	-	-	-	115,489
Insurance	6,154	-	-		-	-	-	-	-	-	-	-	6,154
Total Operational Expenses	2,545,056	-	-	-	-	-	-	-	-	-	-	-	2,545,056
Net Performance before Depreciation & Overhead Allocations	(876,445)	_			_	_	_	_	_	_	_	_	(876,445)
Depreciation	25,462												25,462
	25,402	-		-	•	-	-	-	-	•	-	-	23,402
Overhead Allocations:	11 (02												11 (02
Risk Mgt	11,692	-	-	-	-	-	-	-	-	-	-	-	11,692
Rev Cycle	63,371	-	-	-	-	-	-	-	-	-	-	-	63,371
Internal Audit Home Office Facilities	2,627	-	-	-	-	-	-	-	-	-	-	-	2,627
	30,821	-	-	-	-	-	-	-	-		-	-	30,821
Administration	46,107	-	-	-	-	-	-	-	-	-	-	-	46,107
Human Resources	76,105	-	-	-	-	-	-	-	-	-	-	-	76,105
Legal Records	3,344 4,206	-	-	-	-	-	-	-	-		-	-	3,344 4,206
Compliance	6,347	-	-	•	-	-	-	-	-	-	-	-	6,347
Reimburse	2,482	-	-	•	-	-	-	-	-	-	-	-	2,482
IT Operations	35,658	-	-	•	-	-	-	-	-	-	-	-	35,658
IT Security	9,905	-	-	•	-	-	-	-	-	-	-	-	9,905
	81,636	-	-	•	-	-	-	-	-	-	-	-	81,636
IT Applications	39,124	-	-	-	-	-	-	-	-		-	-	39,124
Security Services Supply Chain	6,253	-	-	-	-	-	-	-	-	-	-	-	6,253
		-	-	•	-	-	-	-	-	-	-	-	
Finance	24,232	-	-	-	-	-	-	-	-	-	-	-	24,232
Public Relations	10,421	-	-	-	-	-	-	-	-	-	-	-	10,421
Information Technology	10,834	-	-	-	-	-	-	-	-	-	-	-	10,834
Corporate Quality	8,434 6 E01	-	-	-	-	-	-	-	-	-	-	-	8,434
Project MGMT Office HIM	6,591 8 351	-	-	-	-	-	-	-	-	-	-	-	6,591
Coding	8,351 21,345	-	-	-	-	-	-	-	-	-	-	-	8,351
IT Service Center	21,345 25,999	-			-	-	-		-	-	-		21,345 25,999
Total Overhead Allocations	535,885	-	-	-	-	-	-	-	-	-	-	-	535,885
Total Expenses	3,106,403	-	-	-	-	-	-		-	-	-	-	3,106,403
Net Margin	\$ (1,437,791) \$	- 5	; -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,437,791)
Capital	36,782	-	-	-	-	-	-		-	-	-	-	36,782
General Fund Support/ Transfer In	-	-	-	-	-	20 -	-	-	-	-	-	-	
•••						38 -							

DocuSign Envelope ID: 03A667B4-3806-4534-A68D-1E0E0C3E1EDF Primary Care Clinics - Medical Statement of Revenues and Expenses by Location FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

FOR THE FIRST MONTH ENDED OCTOBER S	•															
	Clinic	West Palm	Lantana	Delray	Belle Glade	Atlantis	Lewis		Lake Worth	Jupiter	West Boca	Subxone	Mobile	Mobile	Mobile	
Constant Programs	Administration	Beach Clinic	Clinic	Clinic	Clinic	Clinic	Center	Clinic	Clinic	Clinic	Clinic	Clinic	Warrior	Van Scout	Van Hero	Total
Gross Patient Revenue	-	222,631	330,145	126,115	97,591	-	(17,512)	(2,162)	128,354	49,474	34,850	86,689	(1,591)	-	(1,585)	1,052,999
Contractual Allowances	-	25,013	10,581	20,243	15,686	-	526	(12)	12,671	18,572	24,410	13,207	32	-	100	141,028
Charity Care	-	109,696	193,062	60,038	58,053	-	2,147	-	115,028	21,683	23,099	23,848	-	-	-	606,654
Bad Debt	-	55	29,733	(5,171)	6,676	-	15,277	4,795	(28,042)	6,185	(7,422)	8,865	(1,149)	-	(1,503)	28,298
Total Contractual Allowances and Bad Debi	t -	134,764	233,377	75,110	80,415	-	17,949	4,783	99,656	46,440	40,086	45,919	(1,117)	-	(1,403)	775,980
Other Patient Revenue	-	71,369	81,140	34,953	30,261	3,230	5,036	741	47,350	21,800	24,409	11,395	2,923	-	31	334,637
Net Patient Revenue	_	159,236	177,908	85,957	47,438	3,230	(30,426)	(6,204)	76,047	24,834	19,173	52,165	2,449	-	(151)	611,655
Collection %	0.00%	71.52%	53.89%	68.16%	48.61%	0.00%	0.00%	286.97%	59.25%	50.20%	55.01%	0.00%	-153.91%	0.00%	0.00%	58.09%
Grant Funds	128,077	114,589	93,455	42,021	47,949	_	3,666	_	96,179	30,563	31,409	107,022	3,792	_	5,173	703,896
Other Financial Assistance	,	8,880	2,664	933	-	-	-	-	-	-	-		-	-	-	12,477
Other Revenue	34	70	20	-	509	-	-		-	-	-	-	-	-	-	633
Total Other Revenues	128,111	123,539	96,139	42,954	48,459	-	3,666	_	96,179	30,563	31,409	107,022	3,792	-	5,173	717,006
Total Revenues	128,111	282,775	274,047	128,912	95,897	3,230	(26,760)	(6,204)	172,226	55,397	50,582	159,187	6,241	_	5,022	1,328,661
	120,111	202,773	274,047	120,912	93,037	3,230	(20,700)	(6,204)	172,220	33,337	30,362	133,167	0,241		3,022	1,328,001
Direct Operational Expenses:	250.040	102 746	106.005	00.247	02.204		4.000		100.000	C4 F4F	62.504	171 040	4 420		44.750	1 424 055
Salaries and Wages	350,848	183,746	196,065	89,247	92,294	-	4,862	-	199,069	61,515	62,594	171,818	1,139	-	11,756	1,424,955
Benefits	89,758	36,133	51,656	25,768	24,324	-	863	-	47,367	13,927	14,856	48,576	128	-	3,510	356,864
Purchased Services	790	62	31	62	2,423	-	357	-	4,349	732	1,666	2,197	-	-	-	12,668
Medical Supplies	-	10,632	4,801	1,366	637	-	14	-	1,414	-	1,121	178	-	-	-	20,163
Other Supplies	443	197	460	865	847	-	35	-	486	622	312	7,566	-	-	188	12,022
Medical Services	-	7,214	8,626	5,537	7,764	-	247	161	19,259	1,953	1,159	3,660	-	-	-	55,581
Drugs	-	8,344	10,638	4,302	4,233	-	-	-	166	51	-	9,740	-	-		37,475
Repairs & Maintenance	-	236	236	788	3,370	-	194	-	331	236	255	773	126	2,112	45	8,701
Lease & Rental	-	10,733	12,838	7,392	7,280	-	-	10	21,818	7,024	13,753	4,085	-	-	-	84,934
Utilities	-	376	371	104	2,070	-	208	25	1,426	750	628	698	-	-	-	6,657
Other Expense	86,774	4,183	514	793	1,714	-	121	40	3,169	3,959	5,150	2,953	102	62	62	109,595
Insurance		303	394	214	202	-	97	-	143	54	87	1,604	993	993	993	6,077
Total Operational Expenses	528,612	262,159	286,632	136,438	147,158	-	6,998	236	298,999	90,823	101,580	253,848	2,488	3,167	16,555	2,135,692
Net Performance before Depreciation & Overhead Allocations	(400,501)	20,616	(12,585)	(7,527)	(51,261)	3,230	(33,758)	(6,440)	(126,773)	(35,426)	(50,998)	(94,660)	3,753	(3,167)	(11,533)	(807,031)
													3,733			
Depreciation	-	1,139	1,090	17	5,953	-	27	-	419	164	167	925	-	1,157	6,961	18,017
Overhead Allocations:																
Risk Managment Allocation	9,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,870
Internal Audit Allocation	2,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,218
Administration Allocation	38,923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,923
Legal Allocation	2,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,823
Records Allocation	3,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,551
Compliance Allocation	5,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,358
Project Management Allocation	5,564	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,564
Finance Allocation	20,457	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,457
IT Allocation	9,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,146
Corporate Communications Allocation	8,797	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,797
Supply Chain Alloc	5,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,279
IT Operations Allocation IT Security Allocation	30,102 8,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,102 8,362
Corporate Quality Allocation	7,120	-	-	-	-	-	-		-	-	-	-	-	-	-	8,362 7,120
Reimburse Alloc	2,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,095
IT Service Center Allocation	21,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,948
HIM Allocation	7,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,050
Coding Allocation	18,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,019
IT Applications Allocation	68,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,917
Human Resources Allocation	64,997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,997
Security Services Allocation	32,293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,293
Facilities Allocation	26,953	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,953
Revenue Cycle Allocation	52,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,392
Total Occuberation !!	450.00															452.224
Total Overhead Allocations	452,234					-							-			452,234
Total Expenses	980,846	263,298	287,721	136,455	153,111	-	7,025	236	299,418	90,987	101,747	254,772	2,488	4,324	23,515	2,605,944
Net Margin	\$ (852,735)	\$ 19,477 \$	(13,675) \$	(7,544) \$	(57,214) \$	3,230 \$	(33,785)	\$ (6,440) \$	(127,192) \$	(35,590)	\$ (51,165) \$	(95,585) \$	3,753	(4,324) \$	(18,494) \$	(1,277,283)
Capital	-	23,881	-	-	-	-	39	-	-	-	-	-	-	-	-	23,881
General Fund Support/ Transfer In	\$ -	\$ - \$	- \$	- \$	- \$	- \$	39 ₋	\$ - \$	- \$	-	\$ - \$	- \$	- \$	- \$	- \$	-

Primary Care Clinics- Medical Statement of Revenue and Expenses FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Currer	nt Month						Fiscal '	Year To Date	9		
Actual	Budget	Variance	%	Prior Year	Variance	<u> </u>	Actual	Budget	Variance	%	Prior Year	Variance	%
1,052,999	1,362,719	(309,720)	(22.7%)	1,316,000	(263,002)	(20.0%) Gross Patient Revenue	1,052,999	1,362,719	(309,720)	(22.7%)	1,316,000	(263,002)	(20.0%)
141,028	351,340	210,312	59.9%	1,008,021	866,992	86.0% Contractual Allowances	141,028	351,340	210,312	59.9%	1,008,021	866,992	86.0%
606,654	538,012	(68,642)	(12.8%)	1,056	(605,598)	(57,356.4%) Charity Care	606,654	538,012	(68,642)	(12.8%)	1,056	(605,598)	(57,356.4%)
28,298	217,325	189,027	87.0%	(122,731)	(151,030)	123.1% Bad Debt	28,298	217,325	189,027	87.0%	(122,731)	(151,030)	123.1%
775,980	1,106,677	330,697	29.9%	886,345	110,365	12.5% Total Contractuals and Bad Debts	775,980	1,106,677	330,697	29.9%	886,345	110,365	12.5%
334,637	379,135	(44,498)	(11.7%)	301,506	33,132	11.0% Other Patient Revenue	334,637	379,135	(44,498)	(11.7%)	301,506	33,132	11.0%
611,655	635,177	(23,522)	(3.7%)	731,161	(119,505)	(16.3%) Net Patient Revenue	611,655	635,177	(23,522)	(3.7%)	731,161	(119,505)	(16.3%)
58.09%	46.61%			55.56%		Collection %	58.09%	46.61%			55.56%		
703,896	864,001	(160,105)	(18.5%)	875,629	(171,733)	(19.6%) Grant Funds	703,896	864,001	(160,105)	(18.5%)	875,629	(171,733)	(19.6%)
12,477	127,048	(114,571)	(90.2%)	-	12,477	0.0% Other Financial Assistance	12,477	127,048	(114,571)	(90.2%)	-	12,477	0.0%
633	2,460	(1,827)	(74.3%)	1,087	(454)	(41.7%) Other Revenue	633	2,460	(1,827)	(74.3%)	1,087	(454)	(41.7%)
717,006	993,509	(276,503)	(27.8%)	876,715	(159,709)	(18.2%) Total Other Revenues	717,006	993,509	(276,503)	(27.8%)	876,715	(159,709)	(18.2%)
1,328,661	1,628,686	(300,025)	(18.4%)	1,607,876	(279,215)	(17.4%) Total Revenues	1,328,661	1,628,686	(300,025)	(18.4%)	1,607,876	(279,215)	(17.4%)
						Direct Operational Expenses:							
1,424,955	1,621,061	196,106	12.1%	1,375,383	(49,572)	(3.6%) Salaries and Wages	1,424,955	1,621,061	196,106	12.1%	1,375,383	(49,572)	(3.6%)
356,864	411,085	54,220	13.2%	350,913	(5,952)	(1.7%) Benefits	356,864	411,085	54,220	13.2%	350,913	(5,952)	(1.7%)
12,668	57,496	44,828	78.0%	46,564	33,896	72.8% Purchased Services	12,668	57,496	44,828	78.0%	46,564	33,896	72.8%
20,163	83,645	63,482	75.9%	16,601	(3,563)	(21.5%) Medical Supplies	20,163	83,645	63,482	75.9%	16,601	(3,563)	(21.5%)
12,022	50,957	38,935	76.4%	9,541	(2,481)	(26.0%) Other Supplies	12,022	50,957	38,935	76.4%	9,541	(2,481)	(26.0%)
55,581	59,500	3,919	6.6%	39,783	(15,798)	(39.7%) Medical Services	55,581	59,500	3,919	6.6%	39,783	(15,798)	(39.7%)
37,475	48,958	11,483	23.5%	50,990	13,515	26.5% Drugs	37,475	48,958	11,483	23.5%	50,990	13,515	26.5%
8,701	51,615	42,914	83.1%	38,692	29,991	77.5% Repairs & Maintenance	8,701	51,615	42,914	83.1%	38,692	29,991	77.5%
84,934	137,465	52,532	38.2%	88,962	4,029	4.5% Lease & Rental	84,934	137,465	52,532	38.2%	88,962	4,029	4.5%
6,657	9,018	2,362	26.2%	6,336	(321)	(5.1%) Utilities	6,657	9,018	2,362	26.2%	6,336	(321)	(5.1%)
109,595	70,436	(39,159)	(55.6%)	36,104	(73,492)	(203.6%) Other Expense	109,595	70,436	(39,159)	(55.6%)	36,104	(73,492)	(203.6%)
6,077	3,992	(2,084)	(52.2%)	3,938	(2,138)	(54.3%) Insurance	6,077	3,992	(2,084)	(52.2%)	3,938	(2,138)	(54.3%)
2,135,693	2,605,229	469,537	18.0%	2,063,806	(71,886)	(3.5%) Total Operational Expenses	2,135,693	2,605,229	469,537	18.0%	2,063,806	(71,886)	(3.5%)
						Net Performance before Depreciation							
(807,031)	(976,543)	169,512	(17.4%)	(455,931)	(351,101)	77.0% & Overhead Allocations	(807,031)	(976,543)	169,512	(17.4%)	(455,931)	(351,101)	77.0%

Primary Care Clinics- Medical Statement of Revenue and Expenses FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Currer	nt Month							Fiscal	Year To Date			
Actual	Budget	Variance	%	Prior Year	Variance	%	Ac	tual	Budget	Variance	%	Prior Year	Variance	%
18,017	27,500	9,483	34.5%	24,070	6,053	25.1% Depreciation		18,017	27,500	9,483	34.5%	24,070	6,053	25.1%
						Overhead Allocations:								
9,870	9,052	(818)	(9.0%)	4,921	(4,949)	(100.6%) Risk Mgt		9,870	9,052	(818)	(9.0%)	4,921	(4,949)	(100.6%)
52,392	90,891	38,499	42.4%	118,713	66,321	55.9% Rev Cycle		52,392	90,891	38,499	42.4%	118,713	66,321	55.9%
2,218	5,534	3,316	59.9%	243	(1,975)	(812.1%) Internal Audit		2,218	5,534	3,316	59.9%	243	(1,975)	(812.1%)
26,953	28,637	1,684	5.9%	25,493	(1,460)	(5.7%) Home Office Facilities		26,953	28,637	1,684	5.9%	25,493	(1,460)	(5.7%)
38,923	35,014	(3,909)	(11.2%)	34,212	(4,711)	(13.8%) Administration		38,923	35,014	(3,909)	(11.2%)	34,212	(4,711)	(13.8%)
64,997	85,359	20,362	23.9%	40,606	(24,391)	(60.1%) Human Resources		64,997	85,359	20,362	23.9%	40,606	(24,391)	(60.1%)
2,823	23,440	20,617	88.0%	6,682	3,859	57.8% Legal		2,823	23,440	20,617	88.0%	6,682	3,859	57.8%
3,551	3,521	(30)	(0.8%)	2,603	(948)	(36.4%) Records		3,551	3,521	(30)	(0.8%)	2,603	(948)	(36.4%)
5,358	9,336	3,978	42.6%	5,103	(255)	(5.0%) Compliance		5,358	9,336	3,978	42.6%	5,103	(255)	(5.0%)
2,095	3,497	1,402	40.1%	-	(2,095)	0.0% Reimburse		2,095	3,497	1,402	40.1%	-	(2,095)	0.0%
30,102	39,045	8,943	22.9%	62,363	32,261	51.7% IT Operations		30,102	39,045	8,943	22.9%	62,363	32,261	51.7%
8,362	14,231	5,869	41.2%	7,183	(1,179)	(16.4%) IT Security		8,362	14,231	5,869	41.2%	7,183	(1,179)	(16.4%)
68,917	200,661	131,744	65.7%	49,674	(19,243)	(38.7%) IT Applications		68,917	200,661	131,744	65.7%	49,674	(19,243)	(38.7%)
32,293	47,286	14,993	31.7%	45,363	13,070	28.8% Security Services		32,293	47,286	14,993	31.7%	45,363	13,070	28.8%
5,279	4,545	(734)	(16.2%)	-	(5,279)	0.0% Supply Chain		5,279	4,545	(734)	(16.2%)	-	(5,279)	0.0%
20,457	28,066	7,609	27.1%	29,136	8,679	29.8% Finance		20,457	28,066	7,609	27.1%	29,136	8,679	29.8%
8,797	14,318	5,521	38.6%	6,588	(2,209)	(33.5%) Public Relations		8,797	14,318	5,521	38.6%	6,588	(2,209)	(33.5%)
9,146	4,010	(5,136)	(128.1%)	6,885	(2,261)	(32.8%) Information Technology		9,146	4,010	(5,136)	(128.1%)	6,885	(2,261)	(32.8%)
7,120	6,797	(323)	(4.8%)	6,241	(879)	(14.1%) Corporate Quality		7,120	6,797	(323)	(4.8%)	6,241	(879)	(14.1%)
5,564	5,490	(74)	(1.3%)	10,667	5,103	47.8% Project MGMT Office		5,564	5,490	(74)	(1.3%)	10,667	5,103	47.8%
7,050	8,574	1,524	17.8%	-	(7,050)	0.0% HIM		7,050	8,574	1,524	17.8%	-	(7,050)	0.0%
18,019	18,185	166	0.9%	-	(18,019)	0.0% Coding		18,019	18,185	166	0.9%	-	(18,019)	0.0%
21,948	35,014	13,066	37.3%	-	(21,948)	0.0% IT Service Center		21,948	35,014	13,066	37.3%	-	(21,948)	0.0%
452,234	720,501	268,267	37.2%	462,678	10,444	2.3% Total Overhead Allocations		452,234	720,501	268,267	37.2%	462,678	10,444	2.3%
2,605,944	3,353,230	747,287	22.3%	2,550,554	(55,389)	(2.2%) Total Expenses		2,605,944	3,353,230	747,287	22.3%	2,550,554	(55,389)	(2.2%)
\$ (1,277,283) \$	(1,724,544) \$	447,262	(25.9%) \$	(942,679) \$	(334,604)	35.5% Net Margin	\$ (:	1,277,283) \$	(1,724,544) \$	447,262	(25.9%) \$	(942,679) \$	(334,604)	35.5%
23,881	116,559	92,678	79.5%	100,000	76,119	76.1% Capital		23,881	116,559	92,678	79.5%	100,000	76,119	76.1%
s - s	- \$	-	0.0% \$	- \$	-	0.0% General Fund Support/ Transfer In	\$	- \$	- \$		0.0% \$	- \$	_	0.0%

Primary Care Clinics- Dental Statement of Revenues and Expenses by Location FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

FOR THE FIRST MONTH ENDED OCTOBER 31, 2		West Palm Beach Dental Clinic	Lantana Dental Clinic	Delray Dental Clinic	Belle Glade Dental Clinic	Portable Clinic Dental Clinic	Total
Gross Patient Revenue	-	308,695	227,249	157,456	104,614	666	798,680
Contractual Allowances	_	81,456	96,377	44,849	58,990	_	281,672
Charity Care	-	197,790	110,414	104,963	42,407	666	456,241
Bad Debt	-	14,454	(2,522)	(14,689)	4,253	(261)	1,233
Total Contractual Allowances and Bad Debt	-	293,700	204,268	135,123	105,650	405	739,145
Other Patient Revenue	-	48,473	36,381	26,899	25,311	-	137,064
Net Patient Revenue	-	63,468	59,362	49,232	24,276	261	196,599
Collection %	-	20.56%	26.12%	31.27%	23.20%	0.00%	24.62%
Grant Funds Other Financial Assistance	13,511	49,313	31,328	19,326	14,284	-	127,762
Other Revenue			(9)	<u> </u>	-	-	(9)
Total Other Revenues	13,511	49,313	31,319	19,326	14,284	-	127,753
Total Revenues	13,511	112,781	90,680	68,558	38,560	261	324,351
Direct Operational Expenses:							
Salaries and Wages	28,040	111,657	71,791	49,764	27,645	-	288,896
Benefits	7,643	23,305	17,093	14,354	8,567	-	70,962
Purchased Services	-	62	31	681	323	-	1,096
Medical Supplies	-	6,980	3,878	2,429	2,423	-	15,709
Other Supplies	-	-	46	251	64	-	361
Repairs & Maintenance	-	491	45	752	737	-	2,025
Lease & Rental	-	9,192	5,448	5,085	2,837	-	22,562
Utilities	-	376	371	104	930	-	1,782
Other Expense	1,681	1,171	799	1,180	1,063	-	5,894
Insurance Total Operational Expenses	37,364	153,234	99,501	74,599	77 44,666	-	409,364
Total Operational Expenses	37,304	133,234	33,301	74,355	44,000		405,304
Net Performance before Depreciation & Overhead Allocations	(22.052)	(40.453)	(0.021)	(6.041)	(6.107)		(05.013)
	(23,853)	(40,452)	(8,821)	(6,041)	(6,107)		(85,012)
Depreciation	-	2,669	953	804	3,019	-	7,444
Overhead Allocations:	4 000					-	
Risk Managment Allocation	1,822	-	-	-	-	-	-
Internal Audit Allocation	409 7,184	-	-	-	-	-	-
Administration Allocation Legal Allocation	521				-		
Records Allocation	655						
Compliance Allocation	989	_	_	_	_	_	_
Project Management Allocation	1,027	_	_	-	_	-	-
Finance Allocation	3,775	-	-		-	-	
IT Allocation	1,688	-	-	-	-	-	-
Corporate Communications Allocation	1,624	-	-	-	-	-	-
Supply Chain Alloc	974	-	-	-	-	-	-
IT Operations Allocation	5,556	-	-	-	-	-	-
IT Security Allocation	1,543	-	-	-	-	-	-
Corporate Quality Allocation	1,314	-	-	-	-	-	-
Reimburse Alloc	387	-	-	-	-	-	-
IT Service Center Allocation	4,051	-	-	-	-	-	-
HIM Allocation	1,301	-	-	-	-	-	-
Coding Allocation	3,326	-	-	-	-	-	-
IT Applications Allocation	12,719	-	-	-	-	-	-
Human Resources Allocation	11,108	-	-	-	-	-	-
Security Services Allocation	6,831	-	-	-	-	-	-
Facilities Allocation	3,868	-	-	-	-	-	-
Revenue Cycle Allocation Total Overhead Allocations	10,979 83,651	_	-	-	-		
Total Expenses	121,015	155,903	100,454	75,402	47,685	_	500,459
Net Margin	\$ (107,504)					\$ 261 \$	(176,108)
	· (107,504)		- (3,113) ;	, (0,0-3)	(3,123)	- 201 3	
Capital		12,901	- 12	-	-	-	12,901
General Fund Support/ Transfer In	\$ -	-	42	-	-	-	-

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

Current Month

Fiscal Year To Date

Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
798,680	744,631	54,049	7.3%	796,033	2,647	0.3% Gross Patient Revenue	798,680	744,631	54,049	7.3%	796,033	2,647	0.3%
281,672	196,688	(84,984)	(43.2%)	683,605	401,934	58.8% Contractual Allowances	281,672	196,688	(84,984)	(43.2%)	683,605	401,934	58.8%
456,241	355,363	(100,878)	(28.4%)	35,362	(420,879)	(1,190.2%) Charity Care	456,241	355,363	(100,878)	(28.4%)	35,362	(420,879)	(1,190.2%)
1,233	84,300	83,067	98.5%	(32,876)	(34,109)	103.8% Bad Debt	1,233	84,300	83,067	98.5%	(32,876)	(34,109)	103.8%
739,145	636,351	(102,794)	(16.2%)	686,091	(53,054)	(7.7%) Total Contractuals and Bad Debts	739,145	636,351	(102,794)	(16.2%)	686,091	(53,054)	(7.7%)
137,064	97,559	39,505	40.5%	143,182	(6,118)	(4.3%) Other Patient Revenue	137,064	97,559	39,505	40.5%	143,182	(6,118)	(4.3%)
196,599	205,839	(9,240)	(4.5%)	253,124	(56,525)	(22.3%) Net Patient Revenue	196,599	205,839	(9,240)	(4.5%)	253,124	(56,525)	(22.3%)
24.62%	27.64%			31.80%		Collection %	24.62%	27.64%			31.80%		
127,762	147,874	(20,112)	(13.6%)	169,207	(41,445)	(24.5%) Grant Funds	127,762	147,874	(20,112)	(13.6%)	169,207	(41,445)	(24.5%)
-	, -	-	0.0%	-	-	0.0% Other Financial Assistance	, -	, -		0.0%	, -		0.0%
(9)	-	(9)	0.0%	-	(9)	0.0% Other Revenue	(9)	-	(9)	0.0%	-	(9)	0.0%
127,753	147,874	(20,121)	(13.6%)	169,207	(41,454)	(24.5%) Total Other Revenues	127,753	147,874	(20,121)	(13.6%)	169,207	(41,454)	(24.5%)
324,351	353,713	(29,362)	(8.3%)	422,331	(97,980)	(23.2%) Total Revenues	324,351	353,713	(29,362)	(8.3%)	422,331	(97,980)	(23.2%)
						Direct Operational Expenses:							
288,896	297,049	8,153	2.7%	254,807	(34,088)	(13.4%) Salaries and Wages	288,896	297,049	8,153	2.7%	254,807	(34,088)	(13.4%)
70,962	73,091	2,129	2.9%	64,902	(6,060)	(9.3%) Benefits	70,962	73,091	2,129	2.9%	64,902	(6,060)	(9.3%)
1,096	6,290	5,194	82.6%	2,412	1,316	54.6% Purchased Services	1,096	6,290	5,194	82.6%	2,412	1,316	54.6%
15,709	19,437	3,728	19.2%	15,923	214	1.3% Medical Supplies	15,709	19,437	3,728	19.2%	15,923	214	1.3%
361	9,009	8,648	96.0%	3,485	3,124	89.6% Other Supplies	361	9,009	8,648	96.0%	3,485	3,124	89.6%
-	15,660	15,660	47,454.5%	-		0.0% Medical Services	=	15,660	15,660	100.0%	-	-,	0.0%
2,025	2,069	44	2.1%	5,518	3,493	63.3% Repairs & Maintenance	2,025	2,069	44	2.1%	5,518	3,493	63.3%
22,562	27,868	5,306	19.0%	17,465	(5,097)	(29.2%) Lease & Rental	22,562	27,868	5,306	19.0%	17,465	(5,097)	(29.2%)
1,782	2,503	722	28.8%	1,601	(180)	(11.3%) Utilities	1,782	2,503	722	28.8%	1,601	(180)	(11.3%)
5,894	5,138	(756)	(14.7%)	3,449	(2,444)	(70.9%) Other Expense	5,894	5,138	(756)	(14.7%)	3,449	(2,444)	(70.9%)
77	90	13	14.2%	88	10	11.9% Insurance	77	90	13	14.2%	88	10	11.9%
409,364	458,205	48,841	10.7%	369,652	(39,712)	(10.7%) Total Operational Expenses	409,364	458,205	48,841	10.7%	369,652	(39,712)	(10.7%)
						Net Performance before							
(85,012)	(104,492)	19,479	(18.6%)	52,679	(137,691)	(261.4%) Depreciation & Overhead Allocations	(85,012)	(104,492)	19,479	(18.6%)	52,679	(137,691)	(261.4%)

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

Current Month

Fiscal Year To Date

	Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
	7,444	5,750	(1,694)	(29.5%)	7,572	128	1.7% Depreciation	7,444	5,750	(1,694)	(29.5%)	7,572	128	1.7%
							Overhead Allocations:							
	1,822	1,671	(151)	(9.1%)	804	(1,018)	(126.5%) Risk Mgt	1,822	1,671	(151)	(9.1%)	804	(1,018)	(126.5%)
	10,979	19,047	8,068	42.4%	20,637	9,658	46.8% Rev Cycle	10,979	19,047	8,068	42.4%	20,637	9,658	46.8%
	409	1,021	612	60.0%	40	(369)	(929.4%) Internal Audit	409	1,021	612	60.0%	40	(369)	(929.4%)
	3,868	4,110	242	5.9%	2,697	(1,171)	(43.4%) Home Office Facilities	3,868	4,110	242	5.9%	2,697	(1,171)	(43.4%)
	7,184	6,462	(722)	(11.2%)	5,591	(1,593)	(28.5%) Administration	7,184	6,462	(722)	(11.2%)	5,591	(1,593)	(28.5%)
	11,108	14,588	3,480	23.9%	6,825	(4,283)	(62.8%) Human Resources	11,108	14,588	3,480	23.9%	6,825	(4,283)	(62.8%)
	521	4,326	3,805	88.0%	1,092	571	52.3% Legal	521	4,326	3,805	88.0%	1,092	571	52.3%
	655	650	(5)	(0.8%)	425	(230)	(54.0%) Records	655	650	(5)	(0.8%)	425	(230)	(54.0%)
	989	1,723	734	42.6%	834	(155)	(18.6%) Compliance	989	1,723	734	42.6%	834	(155)	(18.6%)
	387	645	258	40.0%	-	(387)	0.0% Reimburse	387	645	258	40.0%	-	(387)	0.0%
	5,556	7,206	1,650	22.9%	10,192	4,636	45.5% IT Operations	5,556	7,206	1,650	22.9%	10,192	4,636	45.5%
	1,543	2,627	1,084	41.3%	1,174	(369)	(31.4%) IT Security	1,543	2,627	1,084	41.3%	1,174	(369)	(31.4%)
	12,719	37,034	24,315	65.7%	8,118	(4,601)	(56.7%) IT Applications	12,719	37,034	24,315	65.7%	8,118	(4,601)	(56.7%)
	6,831	10,002	3,171	31.7%	7,930	1,099	13.9% Security Services	6,831	10,002	3,171	31.7%	7,930	1,099	13.9%
	974	839	(135)	(16.1%)	-	(974)	0.0% Supply Chain	974	839	(135)	(16.1%)	-	(974)	0.0%
	3,775	5,180	1,405	27.1%	4,762	987	20.7% Finance	3,775	5,180	1,405	27.1%	4,762	987	20.7%
	1,624	2,642	1,018	38.5%	1,077	(547)	(50.8%) Public Relations	1,624	2,642	1,018	38.5%	1,077	(547)	(50.8%)
	1,688	740	(948)	(128.1%)	1,125	(563)	(50.0%) Information Technology	1,688	740	(948)	(128.1%)	1,125	(563)	(50.0%)
	1,314	1,255	(59)	(4.7%)	1,020	(294)	(28.8%) Corporate Quality	1,314	1,255	(59)	(4.7%)	1,020	(294)	(28.8%)
	1,027	1,013	(14)	(1.4%)	1,743	716	41.1% Project MGMT Office	1,027	1,013	(14)	(1.4%)	1,743	716	41.1%
	1,301	1,582	281	17.8%	-	(1,301)	0.0% HIM	1,301	1,582	281	17.8%	-	(1,301)	0.0%
	3,326	3,356	30	0.9%	-	(3,326)	0.0% Coding	3,326	3,356	30	0.9%	-	(3,326)	0.0%
	4,051	6,462	2,411	37.3%	-	(4,051)	0.0% IT Service Center	4,051	6,462	2,411	37.3%	-	(4,051)	0.0%
	83,651	134,182	50,531	37.7%	76,087	(7,564)	(9.9%) Total Overhead Allocations	83,651	134,182	50,531	37.7%	76,087	(7,564)	(9.9%)
	500,459	598,136	97,677	16.3%	453,311	(47,148)	(10.4%) Total Expenses	500,459	598,136	97,677	16.3%	453,311	(47,148)	(10.4%)
-					,	(11/210)	(<u></u>			,		,	(11,210)	(=0::,-)
\$	(176,108) \$	(244,423) \$	68,316	(27.9%) \$	(30,980)	(145,127)	468.5% Net Margin	\$ (176,108) \$	(244,423) \$	68,316	(27.9%)	(30,980)	\$ (145,127)	468.5%
	12,901	37,130	24,230	65.3%	-	(12,901)	0.0% Capital	12,901	37,130	24,230	65.3%	-	(12,901)	0.0%
\$	- \$	- \$	-	0.0% \$	- 5	.	0.0% General Fund Support/ Transfer In	\$ - \$	- \$	-	0.0%	.	\$ -	0.0%

Primary Care Clinics- Behavioral Health Statement of Revenues and Expenses by Location FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

FOR THE FIRST MONTH ENDED OCTOBER 31, 20	022 Portable	West Palm Beach	Lantana	Delray	Belle Glade	Lewis Center	West Boca	Mangonia	
	Behavioral Health	Total							
Gross Patient Revenue	-	(10)	-	-	(784)	(14,373)	-	59,234	44,067
Contractual Allowances	-	12	-	-	914	14,896	-	(22,189)	(6,367)
Charity Care	-	-	-	-	31	1,458	-	16,389	17,878
Bad Debt	-	234	-	41	247	30,470	-	(10,793)	20,199
Total Contractual Allowances and Bad Debt	-	246	-	41	1,191	46,824	-	(16,593)	31,710
Other Patient Revenue	-	-	-	-	31	-	-	3,211	3,242
Net Patient Revenue	-	(256)	-	(41)		(61,198)	-	79,038	15,599
Collection %	-	2557.20%	0.00%	0.00%	248.01%	425.77%	0.00%	133.43%	35.40%
Grant Funds	-	-	-	-	-	-	-	-	-
Other Financial Assistance	-	-	-	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-	-	-	-
Total Revenues		(256)	-	(41)	(1,944)	(61,198)	-	79,038	15,599
Direct Operational Expenses:									
Salaries and Wages	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Lease & Rental Utilities	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Total Operational Expenses								-	
							-	-	
Net Performance before Depreciation & Overhead Allocations	-	(256)	-	(41)	(1,944)	(61,198)	-	79,038	15,599
Depreciation	-			-			-	-	-
Overhead Allocations:							-	-	
Risk Mgt	_	_	_	-	_	_	_	_	-
Rev Cycle	_	_	_	_	_	_	_	_	_
Internal Audit	-	-	-	-	-	-	-	-	-
Home Office Facilities	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-
Compliance	-	-	-	-	-	-	-	-	-
Comm Engage Plan	-	-	-	-	-	-	-	-	-
IT Operations	-	-	-	-	-	-	-	-	-
IT Security	-	-	-	-	-	-	-	-	-
IT Applications	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
IT EPIC	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Public Relations	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Corporate Quality Project MGMT Office	-	-	-	-	-	-	-	-	-
		=	-	-	-	-	-	-	-
Total Overhead Allocations	-			-		-	-	-	-
Total Expenses	-	-	-	-	-	-	-		-
Net Margin	\$ -	\$ (256)	\$ -	\$ (41)	\$ (1,944)	\$ (61,198)	\$ -	\$ 79,038 \$	15,599
Capital		-	-	-	-	-	-		<u>-</u>
Consent Found Command / Townston In				45 -					
General Fund Support/ Transfer In	\$ -	-	-	40 -	-	-	-		-

Primary Care Clinics- Behavioral Health Statement of Revenues and Expenses

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

Current Month

Fiscal Year To Date

Actual	Budget	Variance	%	Prior Year	Variance	<u> </u>	Actual	Budget	Variance	%	Prior Year	Variance	%
44,067	-	44,067	0.0%	-	44,067	0.0% Gross Patient Revenue	44,067	-	44,067	0.0%	-	44,067	0.0%
(6,367)	-	6,367	0.0%	-	6,367	0.0% Contractual Allowances	(6,367)	-	6,367	0.0%	-	6,367	0.0%
17,878	-	(17,878)	0.0%	-	(17,878)	0.0% Charity Care	17,878	-	(17,878)	0.0%	-	(17,878)	0.0%
20,199	-	(20,199)	0.0%	-	(20,199)	0.0% Bad Debt	20,199	-	(20,199)	0.0%	-	(20,199)	0.0%
31,710	-	(31,710)	0.0%	-	(31,710)	0.0% Total Contractuals and Bad Debts	31,710	-	(31,710)	0.0%	-	(31,710)	0.0%
3,242	=	3,242	0.0%	-	3,242	0.0% Other Patient Revenue	3,242	=	3,242	0.0%	-	3,242	0.0%
15,599	-	15,599	0.0%	-	15,599	0.0% Net Patient Revenue	15,599	-	15,599	0.0%	-	15,599	0.0%
35.40%	0.00%			0.00%		Collection %	35.40%	0.00%			0.00%		
-	-	-	0.0%	-	-	0.0% Grant Funds	-	_	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0% Other Financial Assistance	-	-	-	0.0%	-	-	0.0%
	-	-	0.0%	-	-	0.0% Other Revenue	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0% Total Other Revenues	-	-	-	0.0%	-	-	0.0%
15,599	-	15,599	0.0%	-	15,599	0.0% Total Revenues	15,599	-	15,599	0.0%	-	15,599	0.0%
						Direct Operational Expenses:							
_	_	_	0.0%	_	_	0.0% Salaries and Wages	_	_	_	0.0%	_	-	0.0%
_	_	_	0.0%	-	_	0.0% Benefits	-	_	-	0.0%	_	_	0.0%
_	_	_	0.0%	-	_	0.0% Purchased Services	_	_	_	0.0%	_	-	0.0%
_	=	=	0.0%	-	-	0.0% Medical Supplies	-	-	_	0.0%	_	=	0.0%
-	-	-	0.0%	-	-	0.0% Other Supplies	-	-	-	0.0%	_	-	0.0%
-	-	-	0.0%	-	-	0.0% Repairs & Maintenance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0% Lease & Rental	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0% Utilities	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0% Other Expense	-	-	-	0.0%	-	-	0.0%
	-	-	0.0%	-	-	0.0% Insurance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0% Total Operational Expenses	-	-	-	0.0%	-	-	0.0%
						Net Performance before							
15,599	-	15,599	0.0%	-	15,599	0.0% Depreciation & Overhead Allocations	15,599	-	15,599	0.0%	-	15,599	0.0%

Primary Care Clinics- Behavioral Health Statement of Revenues and Expenses

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

Current Month

Fiscal Year To Date

Actual	Budge	: '	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-		-	-	0.0%	-	-	0.0% Depreciation	-	-	-	0.0%	-	-	0.0%
							Overhead Allocations:							
-		_	-	0.0%	-	-	0.0% Risk Mgt	-	_	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Rev Cycle	-	_	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Internal Audit	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Home Office Facilities	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Administration	-	_	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Human Resources	-	_	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Legal	-	_	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Records	-	_	-	0.0%	_	-	0.0%
-		-	-	0.0%	-	-	0.0% Compliance	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Comm Engage Plan	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% IT Operations	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% IT Security	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% IT Applications	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Security Services	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% IT EPIC	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Finance	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Public Relations	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Information Technology	-	-	-	0.0%	-	-	0.0%
-		-	-	0.0%	-	-	0.0% Corporate Quality	-	-	-	0.0%	-	-	0.0%
_		-	-	0.0%	_	-	0.0% Project MGMT Office	-	_	-	0.0%	-	-	0.0%
		-	-	0.0%	-	-	0.0% Managed Care Contract		-	=	0.0%	-	-	0.0%
-		-			-			-	-			-		
		-	-	0.0%	-	=	0.0% Total Overhead Allocations		-	-	0.0%	-	=	0.0%
		-	-	0.0%	-	-	0.0% Total Expenses		-	-	0.0%	-	-	0.0%
\$ 15,59	99 \$	- \$	15,599	0.0%	\$ -	\$ 15,599	0.0% Net Margin	\$ 15,599	\$ -	\$ 15,599	0.0%	\$ -	\$ 15,599	0.0%
		=	-	0.0%	-	-	0.0% Capital		-	-	0.0%	-	-	0.0%
\$ -	\$	- \$	-	0.0%	\$ -	\$ -	0.0% General Fund Support/ Transfer In	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%



District Clinic Holdings, Inc.

													Current Year Total	Current YTD	%Var to Budget	Prior Year Total
Clinic Visits - Adults and Pediatrics	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23		Budget		
West Palm Beach	1,597 832												1,597 832	1,577 477	1.3%	
Delray Lantana															74.4% 10.8%	
Belle Glade & Women's Health Care	2,017 920												2,017 920	1,821 691		
															33.1%	
Lewis Center	57												57	488	(88.3%)	
Lake Worth & Women's Health Care	1,408												1,408	1,334	5.5%	
Jupiter	518												518	447	15.9%	
West Boca & Women's Health Care	350												350	407	(14.0%)	
St Ann Place	-												-	20	(100.0%)	
Clb Mob 1 Warrior	-												-	18	(100.0%)	
Clb Mob 2 Scout	-												-	-	#DIV/0!	
Clb Mob 3 Hero	51												51	50	2.0%	
Mangonia Park	923												923	128	621.1%	
Total Clinic Visits	8,673	-	-	-	-	-	-	-	-	-	-	-	8,673	7,458	16.3%	8,439
Dental Visits																
West Palm Beach	1,101												1,101	736	49.6%	736
Lantana	769												769	708	8.6%	708
Delray	536												536	439	22.1%	439
Belle Glade	369												369	338	9.2%	338
Lake Worth	-												-	-	#DIV/0!	-
West Boca	-												-	-	#DIV/0!	-
Total Dental Visits	2,775	-	-	-	-	-	-	-	-	-	-	-	2,775	2,221	24.9%	2,22
Total Medical and Dental Visits	11,448	-	-	-		-	-	-	-	-	-	-	11,448	9,679	18.3%	10,660
Mental Health Counselors (non-billable)																
West Palm Beach	169												169	103	64.1%	103
Delray	158												158	69	129.0%	
Lantana	80												80	82	(2.4%)	
Belle Glade	148												148	71	108.5%	
Mangonia Park	860												860	511	68.3%	
Lewis Center	-												-	10	(100.0%)	
Lake Worth	174												174	179	(2.8%)	
Jupiter	-												-	-	#DIV/0!	
West Boca	_												_	_	#DIV/0!	
Mobile Van													-	-	#DIV/0!	
Total Mental Health Screenings	1,589	-	-	-		-	-	-		-	-	-	1,589	1,025	55.0%	
_														,		•
GRAND TOTAL	13,037	-	-	-	-	-	-	-	-	-	-	-	13,037			12,54



SUPPLEMENTAL INFORMATION

MEDICAID MATCH FUND

Medicaid Match Statement of Revenues and Expenditures

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

		Curre	nt Month						Fiscal Year	To Date			
Actual	Budget	Variance	%	Prior Year	Variance	<u>%</u>	Actual	Budget	Variance	%	Prior Year	Variance	%
491,667	491,667	(0)	(0.0%)	491,667	-	0.0% PBC Interlocal	491,667	491,667	(0)	(0.0%)	491,667	-	0.09
-	-	-	0.0%	1	(1)	(100.0%) Other revenue		-	-	0.0%	1	(1)	(100.0%
491,667	491,667	(0)	(0.0%)	491,667	(1)	(0.0%) Total Revenue	491,667	491,667	(0)	(0.0%)	491,667	(1)	(0.0%
						Direct Operational Expenses:							
-	-	-	0.0%	-	-	0.0% Salaries and Wages	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Benefits	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Purchased Services	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Medical Supplies	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Other Supplies	-	-	-	0.0%	-	-	0.09
-	_	_	0.0%	_	_	0.0% Contracted Physician Expense	_	_	_	0.0%	_	_	0.09
-	_	_	_	_	_	0.0% Medical Services	_	_	_	0.0%	_	_	0.09
_	_	_	0.0%	_	_	0.0% Drugs	_	_	_	0.0%	_	_	0.09
-	_	_	0.0%	_	_	0.0% Repairs & Maintenance	_	_	_	0.0%	_	_	0.09
-	_	_	0.0%	_	_	0.0% Lease & Rental	_	_	_	0.0%	_	_	0.09
_	_	_	0.0%	_	_	0.0% Utilities	_	_	_	0.0%	_	-	0.09
1,388,093	1,396,769	8,677	0.6%	1,407,924	19,831	1.4% Other Expense	1,388,093	1,396,769	8,676	0.6%	1,407,924	19,831	1.49
-	-	-	0.0%	-, ,		0.0% Insurance	-	-	-	0.0%	-,,.	-	0.09
1,388,093	1,396,769	8,677	0.6%	1,407,924	19,831	1.4% Total Operational Expenses	1,388,093	1,396,769	8,676	0.6%	1,407,924	19,831	1.49
						Net Performance before Overhead							
(896,426)	(905,102)	8,676	(1.0%)	(916,257)	19,831	(2.2%) Allocations	(896,427)	(905,102)	8,676	(1.0%)	(916,257)	19,830	(2.2%
(555,125,	(,,	2,2.7	(=::::)	(0-0)-017		()	(355,125,	(,,	-,	(====,	(0-0,-01)		(=
			0.00/			Overhead Allocations:				0.00/			0.00
-	-	-	0.0%	-	-	0.0% Risk Mgt	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Rev Cycle	-	-	-	0.0%	-	-	0.0
-	-	-	0.0%	-	-	0.0% Internal Audit	-	-	-	0.0%	-	-	0.0
-	-	-	0.0%	-	-	0.0% Legislative Affairs	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Administration	-	-	-	0.0%	-	-	0.0
-	-	-	0.0%	-	-	0.0% Human Resources	-	-	-	0.0%	-	-	0.0
-	-	-	0.0%	-	-	0.0% Legal	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Records	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Compliance	-	-	-	0.0%	-	-	0.0
-	-	-	0.0%	-	-	0.0% Finance	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Communications	-	-	-	0.0%	-	-	0.0
-	-	-	0.0%	-	-	0.0% Information Technology	-	-	-	0.0%	-	-	0.09
-	-	-	0.0%	-	-	0.0% Total Overhead Allocations		-	-	0.0%	-	-	0.09
1,388,093	1,396,769	8,677	0.6%	1,407,924	19,831	1.4% Total Expenses	1,388,093	1,396,769	8,676	0.6%	1,407,924	19,831	1.49
(896,426)	(905,102)	8,676	(1.0%)	(916,257)	19,831	(2.2%) Net Margin	(896,427)	(905,102)	8,676	(1.0%)	(916,257)	19,830	2.29
	916,258 \$	(19,832)	(2.2%) \$	916,257						·			

Medicaid Match Statement of Revenues and Expenditures by Month

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-	23 Ap	r-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Year to Date
Patient Revenue	\$ - \$	-	\$ -	\$ -	\$	- \$	- \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -
PBC Interlocal	491,667	-	-			-	-	-	-	-	-	-	-	491,667
Other revenue		-	-			-	-	-	-	-	-	-	-	-
Total Revenue	491,667	-	-	-		-	-	-	-	-	-	-	-	491,667
Direct Operational Expenses:														
Salaries and Wages	-	-	-			-	-	-	-	-	-	-	-	-
Benefits	-	-	-			-	-	-		-	-	-	-	-
Purchased Services	-	-	-			-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-			-	-	-		-	-	-	-	-
Other Supplies	_	-	-			-	-	_	-	_	-	-	_	_
Contracted Physician Expense	_	_	_			_	-	_	_	_	_	_	_	_
Medical Services	_	_	_			_	-	_	_	_	_	_	_	_
Drugs	_	_	_			_	_	_	_	_	_	_	_	_
Repairs & Maintenance		_	_	_		_	_	_	_	_	_	_		_
Lease & Rental														_
Utilities	_	_	_			_	_	_	_	_	_	_	_	_
Other Expense	1,388,093	-	-	•		-	-	-	-	-	-	-	-	1,388,093
		-	-			-	-	-	-	-	-	-		
Insurance	-	-	-	-		-	-	-	-	-	-	-	-	-
Total Operational Expenses	1,388,093	-	-			-	-	-	-	-	-	-	-	1,388,093
Net Performance before Overhead Allocations	(896,426)	-	-	-		-	-	-	-	-	-	-	-	(896,426)
Overhead Allocations:														
Risk Mgt	-	-	-			-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-			-	-	-	-	-	-	-	-	-
Internal Audit**	-	-	-			-	-	-	-	-	-	-	-	-
Legislative Affairs	-	-	-			-	-	-	-	-	-	-	-	-
Administration**		-	-			-	_	-	-	_	-	-	-	_
Human Resources	_	-	-			-	-	_	-	_	_	-	_	_
Legal	_	-	-			-	-	_	-	_	-	-	_	_
Records	_	_	_			-	_	-	-	-	_	_	_	_
Compliance**	_	_	_			-	-	-	-	_	_	_	_	_
Finance	_	_	_			_	-	_	_	_	_	_	_	_
Communications														
Information Technology		_	_	_		_		_		_		_		_
information recimology														
Total Overhead Allocations	-	-	-			-	-	-	-	-	-	-	-	-
Total Expenses	1,388,093	-	-			-	-	-	-	-	-	-	-	1,388,093
	(896,426)	_	_			-	-	-	_	-	-	_	-	(896,426)

1. Description: Internal Audit Update

2. Summary:

The agenda for the Internal Audit Update includes the Cash Control and PCI Review, the Purchasing Card Review, the Duplicate Payment Report; Follow-up from the Sanction Screening Review, the Vendor Risk Review, and updates on other internal audit matters.

3. Substantive Analysis:

Cash Control PCI

OBJECTIVE:

The objectives of this review were to: review the Health Care District (HCD) Cash Control, Cash Collection and Petty Cash policies to determine whether they adequately address risks and include the requirements for control objectives based on best practices; to provide a summary of the status of the policy review to HCD Finance including Treasury and Revenue Cycle as well as operations management (for the sites where they have oversight over cash control); to provide assistance in determining the overarching control objectives that the HCD will include in a HCD standard policy and procedure guideline; to review the current processes for education and training for cash control to include credit card acceptance, and PCI Compliance; and to review the Healey Resident Trust Fund policies and procedures.

Subsequently each area will update their policies and procedures to adjust to the HCD guidelines. Additionally, the HCD will ensure that there is an inclusive ongoing inventory of cash and credit card acceptance locations, including an inventory of cash on hand for petty cash and cash drawers (change fund).

SCOPE AND METHODOLOGY:

HCD Cash and Credit Card Collection and Petty Cash at Home Office, Lakeside Medical Center, Edward J. Healey Rehabilitation and Nursing Center, and C.L. Brumback Primary Care Clinics, and the Resident Trust practices for Edward J. Healey Rehabilitation and Nursing Center. Reviewed transaction for the month of September 2021 and additional review was performed for transactions through April 2022.

EXECUTIVE SUMMARY:

In general, there are good practices in place regarding controls over cash and credit cards across HCD in each of the various cash collection areas. However, processes in

place in the separate divisions vary and should be standardized. PCI Compliance is an area that could use improvement, and will require training and education. Below is a summary of the findings, and the Detailed Finding section outlines some areas where there has been non-compliance of HCD policies and rules. The Recommendations section has recommendations as well as owners and action plans, and the Appendix includes best practices for management to review.

This review identified six high risk, eight medium risk, and four low risk findings in the following categories as follows:

Risk Rating	Finding	Number of Findings
Low	Findings where policies are not in place for low risk areas, or need more clarification and enforcement	7
Medium	Findings where policies are not in place or not being followed consistently on a regular basis	12
High	Findings which require review that have a rule (PCI) impact	6

Purchasing Card Review

OBJECTIVE:

The objectives of the review include: to review Health Care District (HCD) Purchasing Card (PCard) transactions for compliance with HCD PCard 201510-PP, effective 10/01/2015; to review HCD PCard transactions for compliance with HCD Travel and Business Meeting Policy 201305-TBM Effective 12/21/2021; to review HCD PCard for compliance with applicable laws and rules; and to provide suggested best practices and policy enhancements for efficiency and effectiveness.

SCOPE AND METHODOLOGY:

The scope of the HCD PCard review included PCard transactions from May 1, 2021 through April 30, 2022. During the course of the review, there were 76 HCD associates who were issued PCards, and there were 3,337 transactions which totaled \$500,509.

EXECUTIVE SUMMARY:

The HCD review by Internal Audit (IA) of PCards noted that there was room for improvement in the current PCard process. The HCD PCard procedure and HCD Travel policies should be reviewed and updated, and there should be additional training to management and associates utilizing the PCards to ensure that the policies and procedures are followed in a consistent manner across the organization. The Purchasing department is not responsible for the approval of the monthly reconciliations of the card purchases, it is the responsibility of management to review the detailed transactions to ensure the card has been used as intended, and the proper documentation has been provided. The HCD PCard 201510-PP outlines that it is the responsibility of management who have knowledge of the cardholder's job

responsibilities, and they are required to look at each cardholder's purchases and at the merchant who made the sale in order to determine if these items were for Official Use. Below is a summary of the findings, and the Detailed Finding section outlines some areas where there has been non-compliance of the procedure, other HCD policies, and sales tax usage impact. The Recommendations section has recommendations as well as owners and action plans, and the Appendix includes best practices for management to review.

Risk Rating	Finding	Number of Findings
Low	Findings where policies need more clarification and enforcement	8
Medium	Findings where policies are not in place or not being followed consistently on a regular basis	6
High	Findings which require review that have a sales tax usage impact	2

Duplicate Payment Review

I. Brief Introduction

The Internal Audit Department (IA) of the Health Care District of Palm Beach County (HCD) had, as a part of the FY22 Internal Audit Work Plan, a project to review the payments of the HCD to determine if there were any duplicate payments. In order to perform this analysis, IA ran a detailed list of all checks paid by the HCD to all vendors from 2016 through April 2022.

II. Objectives

The audit objective is to determine if HCD processes prevent duplicate payments. Our audit of duplicate payments focuses on identifying duplicate payments and controls that could be strengthened to prevent them.

The HCD payment process requires employees from every department to perform data entry and payment approval. This high-volume process involves a large number of employees at multiple locations and increases the risks of payment mistakes. Duplicate payments happen when a mistake is made, and the same invoice is paid twice.

III. Scope and Methodology

The first analysis began from January 2021 through April 2022 with nearly 37,000 entries of checks paid to vendors.

IV. Detailed Findings

In order to analyze all 37,000 entries, the IA utilized excel and excel functions to identify potential duplicates.

V. Recommendations

IA performed the duplicate payment review for the HCD for the year 2021, and 2022 to date, and IA did not encounter any duplicate payments. Based on that, IA discussed with management that it was not necessary to perform this analysis for previous years, but IA will perform this review for future payments as a regular part of the IA audit process.

Sanction Screening Follow-up

All action plans are complete.

Vendor Risk Follow-up

All High-Risk action plans are complete. The remaining items will be addressed post Oracle implementation.

Other Internal Audit Matters

A Pay Change Review was added to the FY22 Internal Audit Work Plan at management request, and was completed. The results of that review and follow-up to the Conflict of Interest and Business Continuity Planning Reviews will be presented at the next Finance and Audit Committee meeting.

4. Fiscal Analysis & Economic Impact Statement:

	Current FY	Total Amounts	Budget
	Amounts	(Current + Future)	
Capital			Yes 🗌 No 🔀
Requirements			
Net Operating			Yes 🗌 No 🖂
Impact			

^{*}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:

DocuSigned by:

Candice 65 by 001 B52427...

5. Reviewed/Approved by Committee:

VP & Chief Financial Officer

N/A	N/A
Committee Name	Date Approved

6. Recommendation:

Staff recommends the Finance & Audit Committee Receive and File the Internal Audit Update.

Approved for Legal sufficiency:

DocuSigned by:

Bernale Icaza -5czBenovalsecheaza

VP & General Counsel

DocuSigned by:

Betsy Bittar

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Senior Internal Auditor

-DocuSigned by:

Candice abbott

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VP & Chief Financial Officer

1. Description: Internal Audit FY23 Workplan

2. Summary:

The agenda for the Internal Audit will include the Internal Audit Work Plan for FY 2023.

3. Substantive Analysis:

For FY2023, Internal Audit carried forward the FY 2022 overarching risk assessment to prepare the Internal Audit Work Plan. The highest risks for the Health Care District of Palm Beach County were discussed with the CEO and CFO, and IA developed the plan based on their input.

	Health Care District Palm Beach County 2023 Risk Assessment Risk Title	Category	Entity	Executive Sponsor	FY2023 Comments
2	Aeromed and Transportation Regulatory Requirements	Aeromed Operations: Epic Post Implementatio n and Ground Transportatio n: Conditions	Aeromed and Ground Transport a-tion	Gerald Pagano and Amaury Hernandez	The scope of these reviews will be determined.
5	Denials Management	Revenue Cycle	All	Candice Abbott	This is a carryover from FY 22, internal audit is in process.
6	Charity Care Process	Revenue Cycle	All	Candice Abbott	This is a carryover from FY 22, internal audit is in process.
13	IT Project Management	Information Management & Technology	All	Daniel Scott, Jessica Cafarelli	Assistance with Oracle Implementation in oversight of testing, and review of internal controls to account for 60% of Internal Audit Senior
25	Patient Access Admissions & Registration	Revenue Cycle	All	Candice Abbott	This is a carryover from FY 22, internal audit is in process.

5.

6.

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE **December 14, 2022**

Fiscal Analysis & Economic Impact Statement: 4.

	Current FY	Total Amounts	Budget
	Amounts	(Current + Future)	
Capital			Yes No
Requirements			
Net Operating			Yes No [
Impact			
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Senior Internal Auditor

Candice Abbott B52427... VP & Chief Financial Officer