



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=REZ4TWtYUXowQWNpWTBaVXRrsZ1dDQT09>

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. **ADMINISTRATION**

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

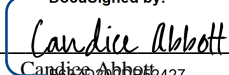
4. Fiscal Analysis & Economic Impact Statement:

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

HEALTH CARE DISTRICT FINANCE AND AUDIT COMMITTEE December 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:

DocuSigned by:

Candice Abbott
VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

Committee Name

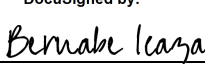
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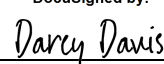
Date Approved

6. Recommendation:

Staff recommends the Finance and Audit Committee receive and file the meeting schedule for 2023.

Approved for Legal sufficiency:

DocuSigned by:

Bernabe Icaza
VP & General Counsel

DocuSigned by:

Darcy Davis
Chief Executive Officer

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

1. Description: Health Care District Financial Report October 2022

2. Summary:

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

3. Substantive Analysis:

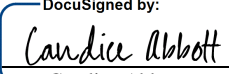
Management has provided the income statements and key statistical information for the Health Care District. Additional Management discussion and analysis is incorporated into the financial statement presentation.

4. Fiscal Analysis & Economic Impact Statement:

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

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

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Candice Abbott
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

 N/A
 Committee Name

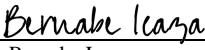
 N/A
 Date

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

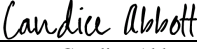
6. Recommendation:

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


Approved for Legal sufficiency:

DocuSigned by:


Bernabe Icaza
VP & General Counsel

DocuSigned by:


Candice Abbott
VP & Chief Financial Officer

DocuSigned by:


Darcy Davis
Chief Executive Officer



Health Care District of Palm Beach County



FINANCIAL STATEMENT

October 2022



Table of Contents

Management Discussion and Analysis

Combined Financial Statements

Revenues and Expenditures – Combined All Funds (Functional).....	1
Revenues and Expenses by Fund YTD.....	2
Combined Statement of Net Position.....	3 - 4

Supplemental Information

General Fund.....	5 - 13
Healey Center.....	14 - 16
Lakeside Medical Center.....	17 - 20
Primary Care Clinics.....	21 - 33
Medicaid Match.....	34 - 35



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%.



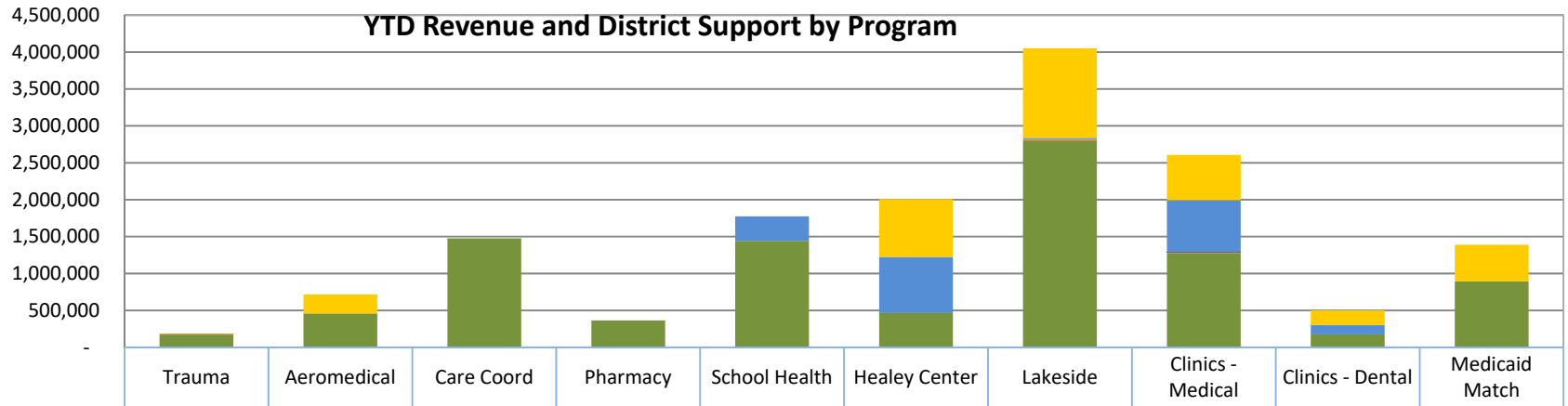
The Healey Center total revenue YTD of \$1.5M was favorable to budget by \$57k. This favorable variance is primarily due to less charity care being recognized than projected. Total YTD operating expenses before overhead allocation of \$1.7M were favorable to budget by \$128k or 7.0%. This favorable variance 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%).

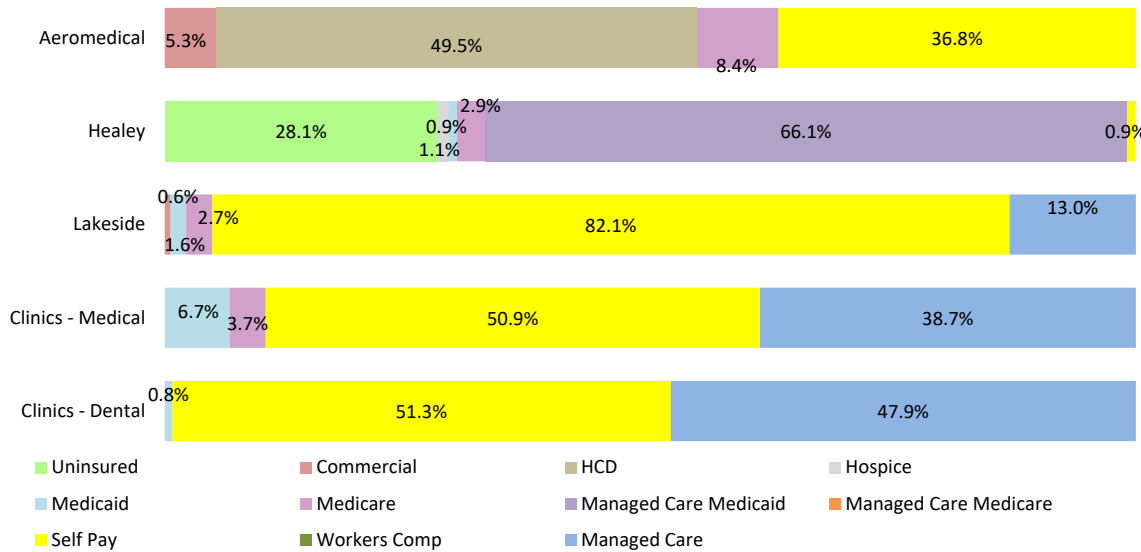
Cash and investments have a combined balance of \$160.8M, of which \$9k is restricted. Due from other governments of \$184.5M reflects grants receivable of \$3.7M, Tax Collector receivable of \$180.8M. Total net position for all funds combined is \$207.2M.

Program Dashboard - YTD October 2022

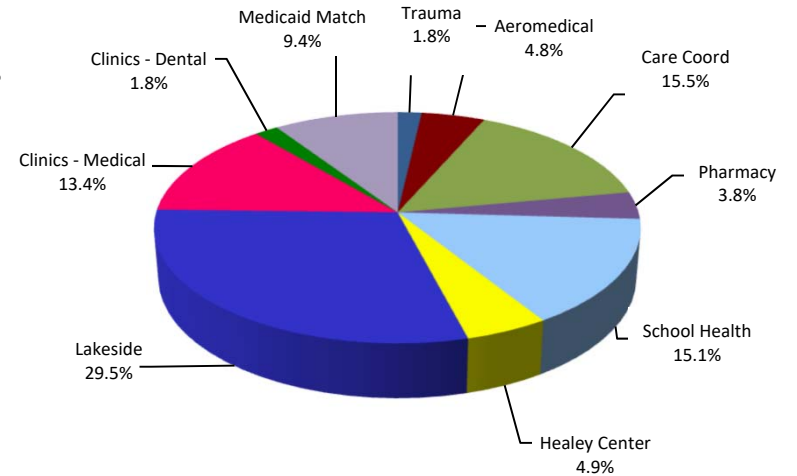


	Trauma	Aeromedical	Care Coord	Pharmacy	School Health	Healey Center	Lakeside	Clinics - Medical	Clinics - Dental	Medicaid Match
■ Patient Revenue, Net	-	256,698	-	-	-	782,963	1,215,115	611,655	196,599	491,667
■ Grants/Intergovernmental Payments	-	-	-	-	333,657	758,333	17,544	703,896	127,762	-
■ Other Revenue	13,148	-	-	-	-	861	15,399	633	(9)	-
■ Other Financial Assistance	-	-	-	-	-	-	-	12,477	-	-
■ District Support (overhead & shortfall)	175,021	460,621	1,475,338	366,243	1,440,387	465,525	2,803,848	1,277,283	176,108	896,427

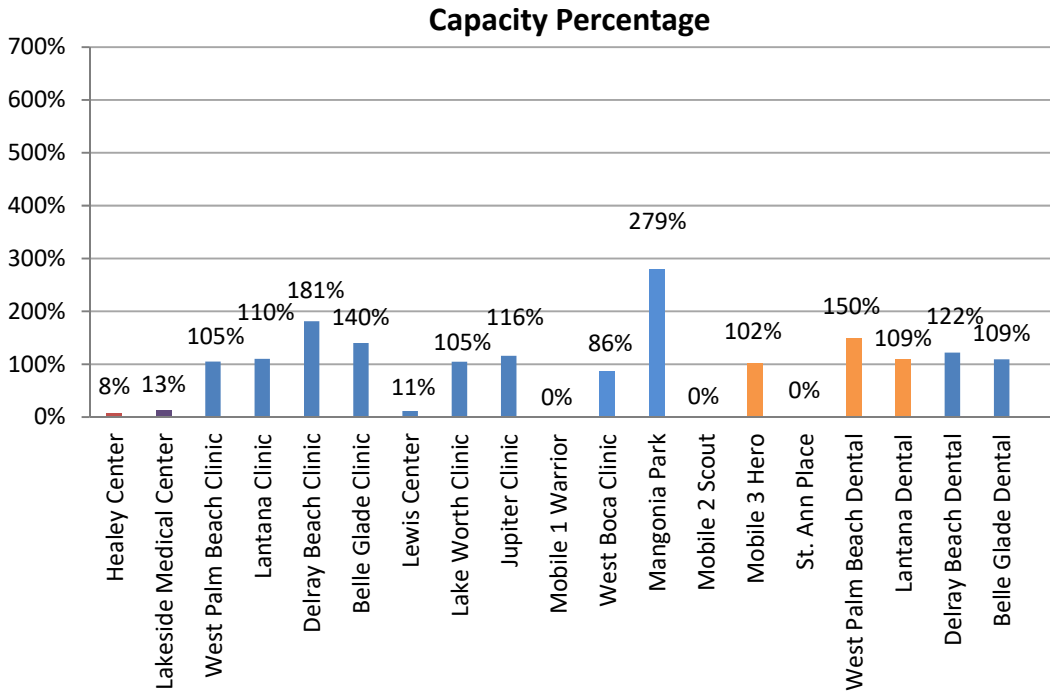
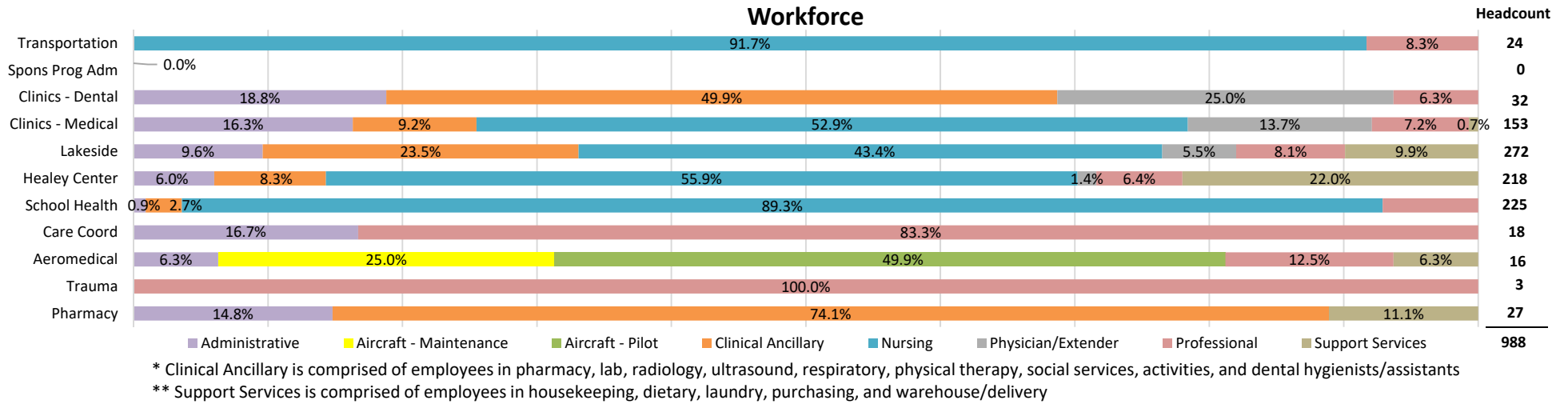
YTD Payor Mix by Volume



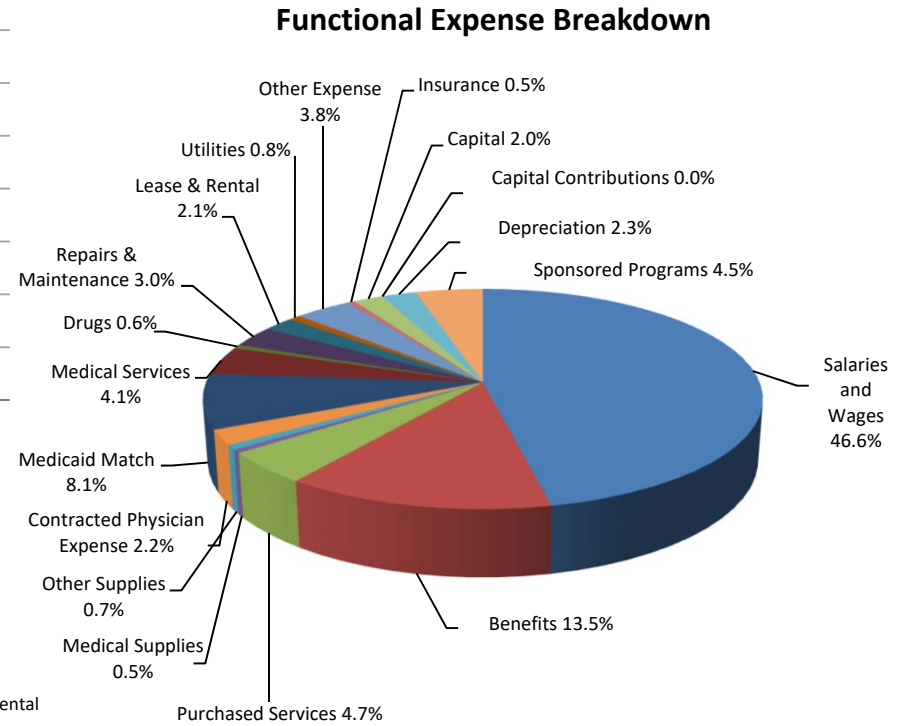
District Support (overhead and shortfall)



Program Dashboard - YTD October 2022



Healey Center and Lakeside Medical Center capacity percentages reflect the year-to-date average daily census. Primary Care and Dental Clinic capacity percentages represent the number of completed visits compared to the budgeted number of visits at each location.



Revenues & Expenditures - Combined All Funds (Functional)

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	%
Revenues:							Revenues:						
\$ -	\$ 75	\$ (75)	(100.0%)	\$ -	\$ -	0.0%	\$ -	\$ 75	\$ (75)	(100.0%)	\$ -	\$ -	0.0%
3,110,715	3,719,131	(608,416)	(16.4%)	2,058,402	1,052,314	51.1%	3,110,715	3,719,131	(608,416)	(16.4%)	2,058,402	1,052,314	51.1%
1,583,657	1,250,001	333,656	26.7%	1,562,844	20,813	1.3%	1,583,657	1,250,001	333,656	26.7%	1,562,844	20,813	1.3%
849,202	1,162,633	(313,431)	(27.0%)	1,062,260	(213,059)	(20.1%)	849,202	1,162,633	(313,431)	(27.0%)	1,062,260	(213,059)	(20.1%)
217,777	105,106	112,671	107.2%	185,353	32,423	17.5%	217,777	105,106	112,671	107.2%	185,353	32,423	17.5%
(385,088)	(500,000)	114,912	(23.0%)	(751,661)	366,572	(48.8%)	(385,088)	(500,000)	114,912	(23.0%)	(751,661)	366,572	(48.8%)
12,477	127,048	(114,571)	(90.2%)	-	12,477	0.0%	12,477	127,048	(114,571)	(90.2%)	-	12,477	0.0%
34,091	19,652	14,439	73.5%	24,021	10,070	41.9%	34,091	19,652	14,439	73.5%	24,021	10,070	41.9%
\$ 5,422,829	\$ 5,883,646	\$ (460,817)	(7.8%)	\$ 4,141,219	\$ 1,281,610	30.9%	\$ 5,422,829	\$ 5,883,646	\$ (460,817)	(7.8%)	\$ 4,141,219	\$ 1,281,610	30.9%
Expenditures:							Expenditures:						
8,016,096	8,284,870	268,774	3.2%	7,516,296	(499,800)	(6.6%)	8,016,096	8,284,870	268,774	3.2%	7,516,296	(499,800)	(6.6%)
2,312,317	2,401,989	89,673	3.7%	2,247,890	(64,427)	(2.9%)	2,312,317	2,401,989	89,673	3.7%	2,247,890	(64,427)	(2.9%)
795,237	2,095,911	1,300,675	62.1%	1,230,107	434,870	35.4%	795,237	2,095,911	1,300,675	62.1%	1,230,107	434,870	35.4%
77,751	309,129	231,377	74.8%	274,435	196,683	71.7%	77,751	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%	114,244	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%)	380,726	655,382	274,655	41.9%	275,267	(105,460)	(38.3%)
1,388,093	1,396,769	8,677	0.6%	1,407,924	19,831	1.4%	1,388,093	1,396,769	8,677	0.6%	1,407,924	19,831	1.4%
693,996	1,556,404	862,408	55.4%	946,509	252,513	26.7%	693,996	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%	105,819	164,749	58,930	35.8%	213,107	107,288	50.3%
515,434	1,060,160	544,726	51.4%	919,599	404,165	44.0%	515,434	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%)	350,624	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%)	130,846	140,963	10,116	7.2%	104,151	(26,695)	(25.6%)
644,914	1,414,220	769,306	54.4%	513,877	(131,037)	(25.5%)	644,914	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%	79,444	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%)	774,083	836,492	62,409	7.5%	734,362	(39,721)	(5.4%)
16,379,624	21,353,785	4,974,161	23.3%	17,066,937	687,313	4.0%	16,379,624	21,353,785	4,974,161	23.3%	17,066,937	687,313	4.0%
Net Performance before Depreciation & Overhead Allocations							Net Performance before Depreciation & Overhead Allocations						
\$ (10,956,795)	\$ (15,470,139)	\$ 4,513,345	(29.2%)	\$ (12,925,718)	\$ 1,968,923	(15.2%)	\$ (10,956,795)	\$ (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%	387,425	410,248	22,823	5.6%	387,524	99	0.0%
16,767,050	21,764,034	4,996,984	23.0%	17,454,462	687,412	3.9%	16,767,050	21,764,034	4,996,984	23.0%	17,454,462	687,412	3.9%
\$ (11,344,220)	\$ (15,880,388)	\$ 4,536,167	(28.6%)	\$ (13,313,242)	\$ 1,969,022	(14.8%)	\$ (11,344,220)	\$ (15,880,388)	\$ 4,536,167	(28.6%)	\$ (13,313,242)	\$ 1,969,022	14.8%
334,283	1,886,928	1,552,644	82.3%	114,987	(219,296)	(190.7%)	334,283	1,886,928	1,552,644	82.3%	114,987	(219,296)	(190.7%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
\$ (11,678,504)	\$ (17,767,315)	\$ 6,088,812	(34.3%)	\$ (13,428,229)	\$ 1,749,726	(13.0%)	\$ (11,678,504)	\$ (17,767,315)	\$ 6,088,812	(34.3%)	\$ (13,428,229)	\$ 1,749,726	13.0%

Note: Excludes Interfund Transfers

Revenues and Expenses by Fund YTD

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

	General Fund	Healey Center	Lakeside Medical	Healthy Palm Beaches	Primary 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

	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								
Cash and Cash Equivalents	\$ 36,692,605	\$ 45,871,070	\$ 609,042	\$ 609,042	\$ 3,665,501	\$ 4,258,861	\$ 40,967,148	\$ 50,738,973
Restricted Cash	-	-	-	-	-	-	-	-
Investments	133,439,182	134,171,570	-	-	-	-	133,439,182	134,171,570
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,251,819	1,164,266	-	-	-	-	1,251,819	1,164,266
Due From Other Funds	-	-	-	-	-	-	-	-
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
Liabilities								
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

	Healey Center October 2022	Healey Center September 2022	Healthy Palm Beaches October 2022	Healthy Palm Beaches September 2022	Lakeside Medical Center October 2022	Lakeside Medical Center September 2022	Primary Care Clinics October 2022	Primary Care Clinics September 2022	Business-Type Funds October 2022	Business-Type Funds September 2022
Assets										
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	-	-	-	-	-	-	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	<u>\$ 17,558,881</u>	<u>\$ 18,032,639</u>	<u>\$ -</u>	<u>\$ 411,656</u>	<u>\$ 25,849,935</u>	<u>\$ 29,517,442</u>	<u>\$ 3,574,686</u>	<u>\$ 4,758,841</u>	<u>\$ 46,983,502</u>	<u>\$ 52,720,577</u>
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	<u>\$ 3,480,458</u>	<u>\$ 3,488,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,805,245</u>	<u>\$ 6,761,545</u>	<u>\$ 4,770,842</u>	<u>\$ 4,460,683</u>	<u>\$ 14,056,544</u>	<u>\$ 14,710,919</u>
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	<u>13,954,196</u>	<u>14,419,721</u>	<u>-</u>	<u>411,656</u>	<u>20,041,440</u>	<u>22,752,647</u>	<u>(1,180,397)</u>	<u>313,917</u>	<u>32,815,240</u>	<u>37,897,941</u>
Total Net Position	<u>\$ 17,434,654</u>	<u>\$ 17,908,412</u>	<u>\$ -</u>	<u>\$ 411,656</u>	<u>\$ 25,846,685</u>	<u>\$ 29,514,192</u>	<u>\$ 3,590,445</u>	<u>\$ 4,774,600</u>	<u>\$ 46,871,784</u>	<u>\$ 52,608,859</u>



SUPPLEMENTAL INFORMATION

GENERAL FUND

General Fund Revenue & Expenditures

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	%
\$ -	\$ 75	\$ (75)	(100.0%)	\$ -	\$ -	0.0%	\$ -	\$ 75	\$ (75)	(100.0%)	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
288,785	206,985	81,800	39.5%	(641,186)	929,971	(145.0%)	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%	333,657	-	333,657	0.0%	312,844	20,813	6.7%
-	133,333	(133,333)	(100.0%)	-	-	0.0%	-	133,333	(133,333)	(100.0%)	-	-	0.0%
217,777	105,106	112,671	107.2%	185,327	32,450	17.5%	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%)	(385,088)	(500,000)	114,912	(23.0%)	(751,661)	366,572	(48.8%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
17,206	400	16,806	4,201.6%	7,399	9,807	132.6%	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%)	\$ 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%)	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%)	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%	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%	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%	24,904	166,031	141,128	85.0%	85,705	60,802	70.9%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
637,669	1,474,994	837,325	56.8%	903,753	266,084	29.4%	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%)	(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%	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%)	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%)	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%)	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%	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%)	774,083	836,492	62,409	7.5%	734,362	(39,721)	(5.4%)
7,543,720	11,001,865	3,458,145	31.4%	8,068,503	524,783	6.5%	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%)	(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%	(1,330,754)	(2,108,835)	778,081	(36.9%)	(1,806,507)	(475,753)	26.3%
6,212,966	8,893,030	2,680,064	30.1%	6,261,996	49,030	0.8%	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%)	\$ (5,740,630)	\$ (8,947,131)	\$ 3,206,501	(35.8%)	\$ (7,149,273)	\$ 1,408,643	(19.7%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
\$ (479,777)	\$ (8,916,631)	\$ 8,436,854	(94.6%)	\$ (931,238)	\$ (451,461)	48.5%	\$ (479,777)	\$ (8,916,631)	\$ 8,436,854	(94.6%)	\$ (931,238)	\$ (451,461)	48.5%

Trauma Statement of Revenues and Expenditures

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	%
\$ 13,148	\$ -	\$ 13,148	0.0%	\$ 5,421	\$ 7,727	142.5%	\$ 13,148	\$ -	\$ 13,148	0.0%	\$ 5,421	\$ 7,727	142.5%
-	133,333	(133,333)	(100.0%)	-	-	0.0%	-	133,333	(133,333)	(100.0%)	-	-	0.0%
13,148	133,333	(120,185)	(90.1%)	5,421	7,727	142.5%	13,148	133,333	(120,185)	(90.1%)	5,421	7,727	142.5%
<i>Direct Operational Expenses:</i>													
28,624	34,244	5,621	16.4%	20,433	(8,191)	(40.1%)	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%)	7,523	9,690	2,167	22.4%	6,895	(629)	(9.1%)
-	125,416	125,416	100.0%	-	-	0.0%	-	125,416	125,416	100.0%	-	-	0.0%
136,199	624,998	488,798	78.2%	405,095	268,896	66.4%	136,199	624,998	488,798	78.2%	405,095	268,896	66.4%
-	38	38	100.0%	-	-	0.0%	-	38	38	100.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
278	13,783	13,506	98.0%	638	360	56.5%	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%	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%)	(159,475)	(674,835)	515,360	(323.2%)	(427,639)	268,164	(62.7%)
<i>Overhead Allocations:</i>													
699	641	(58)	(9.0%)	133	(566)	(424.3%)	699	641	(58)	(9.0%)	133	(566)	(424.3%)
157	392	235	59.9%	-	(157)	0.0%	157	392	235	59.9%	-	(157)	0.0%
2,757	2,480	(277)	(11.2%)	927	(1,830)	(197.4%)	2,757	2,480	(277)	(11.2%)	927	(1,830)	(197.4%)
200	1,660	1,460	88.0%	181	(19)	(10.5%)	200	1,660	1,460	88.0%	181	(19)	(10.5%)
252	249	(3)	(1.1%)	71	(181)	(257.2%)	252	249	(3)	(1.1%)	71	(181)	(257.2%)
379	661	282	42.7%	138	(241)	(174.1%)	379	661	282	42.7%	138	(241)	(174.1%)
394	389	(5)	(1.3%)	289	(105)	(36.3%)	394	389	(5)	(1.3%)	289	(105)	(36.3%)
1,449	1,988	539	27.1%	789	(660)	(83.6%)	1,449	1,988	539	27.1%	789	(660)	(83.6%)
648	284	(364)	(128.2%)	187	(461)	(247.4%)	648	284	(364)	(128.2%)	187	(461)	(247.4%)
623	1,014	391	38.6%	179	-	0.0%	623	1,014	391	38.6%	179	-	0.0%
374	322	(52)	(16.2%)	-	-	0.0%	374	322	(52)	(16.2%)	-	-	0.0%
2,132	2,765	633	22.9%	1,690	-	0.0%	2,132	2,765	633	22.9%	1,690	-	0.0%
592	1,008	416	41.3%	195	(397)	(204.2%)	592	1,008	416	41.3%	195	(397)	(204.2%)
504	481	(23)	(4.7%)	169	(335)	(198.1%)	504	481	(23)	(4.7%)	169	(335)	(198.1%)
1,555	2,480	925	37.3%	-	(1,555)	0.0%	1,555	2,480	925	37.3%	-	(1,555)	0.0%
1,292	1,696	404	23.8%	-	(1,292)	0.0%	1,292	1,696	404	23.8%	-	(1,292)	0.0%
1,539	1,635	96	5.9%	1,230	(309)	(25.2%)	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%)	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%	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%)	\$ (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

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,407,143	\$ 1,238,008	\$ 169,135	13.7%	\$ 934,824	\$ 472,319	50.5%	\$ 1,407,143	\$ 1,238,008	\$ 169,135	13.7%	\$ 934,824	\$ 472,319	50.5%
Gross Patient Revenue							Gross Patient Revenue						
528,634	863,209	334,575	38.8%	978,344	449,710	46.0%	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%	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%)	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%	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%)	256,698	175,736	80,962	46.1%	(641,186)	897,884	(140.0%)
18.24%	14.20%			-68.59%			18.24%	14.20%		-68.59%			
256,698	175,736	80,962	46.1%	(641,187)	897,884	(140.0%)	256,698	175,736	80,962	46.1%	(641,187)	897,884	(140.0%)
Total Revenues							Total Revenues						
<i>Direct Operational Expenses:</i>							<i>Direct Operational Expenses:</i>						
214,265	218,749	4,484	2.0%	189,390	(24,875)	(13.1%)	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%	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%	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%	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%)	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%	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%)	5,547	5,583	37	0.7%	5,188	(359)	(6.9%)
5,817	5,417	(401)	(7.4%)	5,090	(727)	(14.3%)	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%)	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%	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%	642,480	812,832	170,352	21.0%	748,309	105,829	14.1%
Total Operational Expenses							Total Operational Expenses						
Net Performance before Overhead							Net Performance before Overhead						
(385,782)	(637,096)	251,314	(39.4%)	(1,389,496)	1,003,712	(72.2%)	(385,782)	(637,096)	251,314	(39.4%)	(1,389,496)	1,003,712	(72.2%)
Allocations							Allocations						
<i>Overhead Allocations:</i>							<i>Overhead Allocations:</i>						
3,133	2,873	(260)	(9.0%)	1,721	(1,412)	(82.1%)	3,133	2,873	(260)	(9.0%)	1,721	(1,412)	(82.1%)
704	1,757	1,053	59.9%	85	(619)	(727.8%)	704	1,757	1,053	59.9%	85	(619)	(727.8%)
12,355	11,115	(1,240)	(11.2%)	11,963	(392)	(3.3%)	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%	896	7,441	6,545	88.0%	2,337	1,441	61.7%
1,127	1,118	(9)	(0.8%)	910	(217)	(23.8%)	1,127	1,118	(9)	(0.8%)	910	(217)	(23.8%)
1,701	2,964	1,263	42.6%	1,785	84	4.7%	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%	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%	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%)	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%)	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%	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%)	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%)	2,260	2,158	(102)	(4.7%)	2,182	(78)	(3.6%)
662	1,106	444	40.1%	-	(662)	0.0%	662	1,106	444	40.1%	-	(662)	0.0%
1,676	1,443	(233)	(16.2%)	-	(1,676)	0.0%	1,676	1,443	(233)	(16.2%)	-	(1,676)	0.0%
6,967	11,115	4,148	37.3%	-	(6,967)	0.0%	6,967	11,115	4,148	37.3%	-	(6,967)	0.0%
2,229	2,711	482	17.8%	-	(2,229)	0.0%	2,229	2,711	482	17.8%	-	(2,229)	0.0%
5,698	5,751	53	0.9%	-	(5,698)	0.0%	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%)	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%	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%	74,839	98,830	23,991	24.3%	81,316	6,477	8.0%
Total Overhead Allocations							Total Overhead Allocations						
717,319	911,662	194,343	21.3%	829,625	112,306	13.5%	717,319	911,662	194,343	21.3%	829,625	112,306	13.5%
Total Expenses							Total Expenses						
\$ (460,621)	\$ (735,926)	\$ 275,305	(37.4%)	\$ (1,470,812)	\$ 1,010,190	(68.7%)	\$ (460,621)	\$ (735,926)	\$ 275,305	(37.4%)	\$ (1,470,812)	\$ 1,010,191	68.7%
Net Margin							Net Margin						

Care Coordination Statement of Revenues and Expenditures

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	%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
Total Revenue							Total Revenue						
<i>Direct Operational Expenses:</i>							<i>Direct Operational Expenses:</i>						
117,236	124,838	7,602	6.1%	17,562	(99,673)	(567.5%)	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%)	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%	-	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%)	501,470	849,997	348,527	41.0%	498,657	(2,812)	(0.6%)
61	1,775	1,714	96.6%	-	(61)	0.0%	61	1,775	1,714	96.6%	-	(61)	0.0%
774,083	836,492	62,409	7.5%	-	(774,083)	0.0%	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%)	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%)	1,435,798	2,149,175	713,377	33.2%	833,213	(602,586)	(72.3%)
Total Operational Expenses							Total Operational Expenses						
<i>Net Performance before Overhead</i>							<i>Net Performance before Overhead</i>						
(1,435,798)	(2,149,175)	713,377	(33.2%)	(833,213)	(602,586)	72.3%	(1,435,798)	(2,149,175)	713,377	(33.2%)	(833,213)	(602,586)	72.3%
Allocations							Allocations						
<i>Overhead Allocations:</i>							<i>Overhead Allocations:</i>						
1,890	1,733	(157)	(9.0%)	885	(1,005)	(113.5%)	1,890	1,733	(157)	(9.0%)	885	(1,005)	(113.5%)
425	1,060	635	59.9%	-	(425)	0.0%	425	1,060	635	59.9%	-	(425)	0.0%
7,453	6,704	(749)	(11.2%)	6,155	(1,298)	(21.1%)	7,453	6,704	(749)	(11.2%)	6,155	(1,298)	(21.1%)
540	4,488	3,948	88.0%	-	(540)	0.0%	540	4,488	3,948	88.0%	-	(540)	0.0%
680	674	(6)	(0.9%)	468	(212)	(45.2%)	680	674	(6)	(0.9%)	468	(212)	(45.2%)
1,026	1,788	762	42.6%	918	(108)	(11.7%)	1,026	1,788	762	42.6%	918	(108)	(11.7%)
1,065	1,051	(14)	(1.3%)	1,919	854	44.5%	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%	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%)	1,751	768	(983)	(128.0%)	1,239	(512)	(41.4%)
1,684	2,741	1,057	38.6%	1,185	(499)	(42.1%)	1,684	2,741	1,057	38.6%	1,185	(499)	(42.1%)
1,011	870	(141)	(16.2%)	-	(1,011)	0.0%	1,011	870	(141)	(16.2%)	-	(1,011)	0.0%
5,764	7,476	1,712	22.9%	11,220	5,456	48.6%	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%)	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%)	1,363	1,302	(61)	(4.7%)	1,123	(240)	(21.4%)
4,203	6,704	2,501	37.3%	-	(4,203)	0.0%	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%)	5,167	6,785	1,618	23.8%	2,167	(3,000)	(138.5%)
39,540	52,244	12,704	24.3%	33,815	(5,725)	(16.9%)	39,540	52,244	12,704	24.3%	33,815	(5,725)	(16.9%)
Total Overhead Allocations							Total Overhead Allocations						
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	(608,311)	(70.2%)
Total Expenses							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)	\$ (608,311)	70.2%
Net Margin							Net Margin						

Pharmacy Services Statement of Revenues and Expenditures

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	%	
\$ -	-	\$ -	0.0%	\$ -	\$ -	0.0%	Grants	\$ -	-	\$ -	0.0%	\$ -	\$ -	0.0%	
-	-	-	0.0%	-	-	0.0%	Total Revenues	-	-	-	0.0%	-	-	0.0%	
<i>Direct Operational Expenses:</i>															
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%	
<i>Overhead Allocations:</i>															
1,259	1,154	(105)	(9.1%)	723	(536)	(74.2%)	Risk Management 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

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 287,559	\$ 102,999	\$ 184,560	179.2%	\$ -	\$ 287,559	0.0%	Gross Patient Revenue	\$ 287,559	\$ 102,999	\$ 184,560	179.2%	\$ -	\$ 287,559	0.0%	
135,377	55,584	(79,793)	(143.6%)	-	(135,377)	0.0%	Contractual Allowances	135,377	55,584	(79,793)	(143.6%)	-	(135,377)	0.0%	
-	8,083	8,083	100.0%	-	-	0.0%	Charity Care	-	8,083	8,083	100.0%	-	-	0.0%	
120,095	8,083	(112,012)	(1,385.8%)	-	(120,095)	0.0%	Bad Debt	120,095	8,083	(112,012)	(1,385.8%)	-	(120,095)	0.0%	
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)	0.0%	
32,087	31,249	838	2.7%	-	32,087	0.0%	Net Patient Revenue	32,087	31,249	838	2.7%	-	32,087	0.0%	
-	-	-	0.0%	-	-	0.0%	Other Revenue	-	-	-	0.0%	-	-	0.0%	
32,087	31,249	838	2.7%	-	-	0.0%	Total Revenue	32,087	31,249	838	2.7%	-	-	0.0%	
<i>Direct Operational Expenses:</i>															
95,563	94,467	(1,095)	(1.2%)	-	(95,563)	0.0%	Salaries and Wages	95,563	94,467	(1,095)	(1.2%)	-	(95,563)	0.0%	
23,075	21,943	(1,131)	(5.2%)	-	(23,075)	0.0%	Benefits	23,075	21,943	(1,131)	(5.2%)	-	(23,075)	0.0%	
2,400	4,000	1,600	40.0%	-	(2,400)	0.0%	Purchased Services	2,400	4,000	1,600	40.0%	-	(2,400)	0.0%	
-	6,750	6,750	100.0%	-	-	0.0%	Medical Supplies	-	6,750	6,750	100.0%	-	-	0.0%	
3,400	4,772	1,372	28.7%	-	(3,400)	0.0%	Other Supplies	3,400	4,772	1,372	28.7%	-	(3,400)	0.0%	
-	1,250	1,250	100.0%	-	-	0.0%	Drugs	-	1,250	1,250	100.0%	-	-	0.0%	
1,164	1,017	(147)	(14.5%)	-	(1,164)	0.0%	Repairs & Maintenance	1,164	1,017	(147)	(14.5%)	-	(1,164)	0.0%	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
-	1,417	1,417	100.0%	-	-	0.0%	Lease & Rental	-	1,417	1,417	100.0%	-	-	0.0%	
11	2,684	2,673	99.6%	-	(11)	0.0%	Other Expense	10	2,684	2,674	99.6%	-	(10)	0.0%	
1,131	1,600	469	29.3%	-	(1,131)	0.0%	Insurance	1,131	1,600	469	29.3%	-	(1,131)	0.0%	
126,743	139,900	13,157	9.4%	-	(126,743)	0.0%	Total Operational Expenses	126,742	139,900	13,158	9.4%	-	(126,742)	0.0%	
Net Performance before Overhead															
(94,656)	(108,651)	13,995	(12.9%)	-	(126,743)	0.0%	Allocations	(94,655)	(108,651)	13,996	(12.9%)	-	(126,742)	0.0%	
<i>Overhead Allocations:</i>															
534	490	(44)	(9.0%)	-	(534)	0.0%	Risk Management Allocation	534	490	(44)	(9.0%)	-	(534)	0.0%	
120	299	179	59.9%	-	(120)	0.0%	Internal Audit Allocation	120	299	179	59.9%	-	(120)	0.0%	
2,106	1,894	(212)	(11.2%)	-	(2,106)	0.0%	Administration Allocation	2,106	1,894	(212)	(11.2%)	-	(2,106)	0.0%	
153	1,268	1,115	87.9%	-	(153)	0.0%	Legal Allocation	153	1,268	1,115	87.9%	-	(153)	0.0%	
192	190	(2)	(0.8%)	-	(192)	0.0%	Records Allocation	192	190	(2)	(0.8%)	-	(192)	0.0%	
290	505	215	42.6%	-	(290)	0.0%	Compliance Allocation	290	505	215	42.6%	-	(290)	0.0%	
301	297	(4)	(1.4%)	-	(301)	0.0%	Project Management Allocation	301	297	(4)	(1.4%)	-	(301)	0.0%	
1,107	1,518	411	27.1%	-	(1,107)	0.0%	Finance Allocation	1,107	1,518	411	27.1%	-	(1,107)	0.0%	
495	217	(278)	(128.2%)	-	(495)	0.0%	IT Allocation	495	217	(278)	(128.2%)	-	(495)	0.0%	
476	775	299	38.5%	-	(476)	0.0%	Corporate Communications Allocation	476	775	299	38.5%	-	(476)	0.0%	
286	246	(40)	(16.3%)	-	(286)	0.0%	Supply Chain Alloc	286	246	(40)	(16.3%)	-	(286)	0.0%	
1,628	2,112	484	22.9%	-	(1,628)	0.0%	IT Operations Allocation	1,628	2,112	484	22.9%	-	(1,628)	0.0%	
452	770	318	41.3%	-	(452)	0.0%	IT Security Allocation	452	770	318	41.3%	-	(452)	0.0%	
385	368	(17)	(4.7%)	-	(385)	0.0%	Corporate Quality Allocation	385	368	(17)	(4.7%)	-	(385)	0.0%	
105	175	70	39.9%	-	(105)	0.0%	Reimburse Alloc	105	175	70	39.9%	-	(105)	0.0%	
1,187	1,894	707	37.3%	-	(1,187)	0.0%	IT Service Center Allocation	1,187	1,894	707	37.3%	-	(1,187)	0.0%	
352	428	76	17.8%	-	(352)	0.0%	HIM Allocation	352	428	76	17.8%	-	(352)	0.0%	
900	909	9	0.9%	-	(900)	0.0%	Coding Allocation	900	909	9	0.9%	-	(900)	0.0%	
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)	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)	0.0%	
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)	0.0%	
2,830	-	-	-	-	-	-									
149,291	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%	-	-	0.0%	Transfer Out to Funds	-	-	-	0.0%	-	-	0.0%	
(117,204)	(140,687)	23,483	(16.7%)	-	(149,291)	0.0%	Net Margin	(117,203)	(140,687)	23,484	(16.7%)	-	(149,290)	0.0%	
-	-	-	-	-	-	0.0%	Capital Contributions	-	-	-	0.0%	-	-	0.0%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	General Fund Support/Transfer In	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	

School Health Statement of Revenues and Expenditures

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	%
\$ 333,657	\$ -	\$ 333,657	0.0%	\$ 312,844	\$ 20,813	6.7%	\$ 333,657	\$ -	\$ 333,657	0.0%	\$ 312,844	\$ 20,813	6.7%
-	0	-	0.0%	0	-	0.0%	-	-	-	0.0%	-	-	0.0%
333,657	-	333,657	0.0%	312,844	20,813	6.7%	333,657	-	333,657	0.0%	312,844	20,813	6.7%
<i>Direct Operational Expenses:</i>													
1,223,644	1,045,975	(177,668)	(17.0%)	1,042,569	(181,075)	(17.4%)	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%)	387,624	375,741	(11,883)	(3.2%)	363,576	(24,049)	(6.6%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
204	12,500	12,296	98.4%	4,800	4,596	95.7%	204	12,500	12,296	98.4%	4,800	4,596	95.7%
180	7,617	7,437	97.6%	-	(180)	0.0%	180	7,617	7,437	97.6%	-	(180)	0.0%
-	1,733	1,733	100.0%	-	-	0.0%	-	1,733	1,733	100.0%	-	-	0.0%
-	317	317	100.0%	-	-	0.0%	-	317	317	100.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
(266)	7,025	7,291	103.8%	160	426	266.7%	(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%)	1,611,385	1,450,908	(160,478)	(11.1%)	1,411,104	(200,281)	(14.2%)
<i>Net Performance before Overhead</i>													
(1,277,729)	(1,450,908)	173,179	(11.9%)	(1,098,261)	(179,468)	16.3%	(1,277,729)	(1,450,908)	173,179	(11.9%)	(1,098,261)	(179,468)	16.3%
<i>Overhead Allocations:</i>													
5,537	5,077	(460)	(9.1%)	3,474	(2,063)	(59.4%)	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%	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%	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%	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%)	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%	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%	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%	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%)	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%)	4,934	8,031	3,097	38.6%	4,651	(283)	(6.1%)
2,961	2,549	(412)	(16.2%)	-	(2,961)	0.0%	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%	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%	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%	3,994	3,813	(181)	(4.8%)	4,406	412	9.3%
12,311	19,640	7,329	37.3%	-	(12,311)	0.0%	12,311	19,640	7,329	37.3%	-	(12,311)	0.0%
53,216	69,888	16,672	23.9%	-	(53,216)	0.0%	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%)	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%)	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%)	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%	\$ (1,440,387)	\$ (1,663,260)	\$ 222,873	(13.4%)	\$ (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	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Year 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
Net Margin	\$ (5,740,630)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(5,740,630)
General Fund Support/ Transfer In (Out)	\$ (479,777)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(479,777)



General Fund Program Statistics

	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
Aeromedical														
Patients Transported - Actual	73												73	38
Patients Transported - Budget	51												51	51
Variance	22	-	-	-	-	-	-	-	-	-	-	-	22	(13)
Actual Hours Available for Service	1,104												1,104	1,054
Service Hours Utilized	114.0												114	60
Utilization %	10.3%												10.3%	5.7%
# of Flights - Training/Public Education	1												1	10
# of Flights - Maintenance	3												3	10
Ground Transportation														
Ground Transportation Trips-Actual	142												142	-
Ground Transportation Trips-Budget	87												87	-
Variance	55	-	-	-	-	-	-	-	-	-	-	-	55	-
School Health														
Medical Events	27,608												27,608	40,494
Screenings	23,716												23,716	34,874
Covid-19 Testing	110												110	2,344
Influenza Testing	88												88	-
Total Events- Actual	51,522	-	-	-	-	-	-	-	-	-	-	-	51,522	77,712
Total Events- Budget	78,000												78,000	42,015
Pharmacy														
Total Prescriptions Filled at In-House Pharmacies	13,077												13,077	12,863
Total Prescriptions Filled at Retail Pharmacies	-												-	-
Total Prescriptions Filled Inhouse/Retail- Actual	13,077	-	-	-	-	-	-	-	-	-	-	-	13,077	12,863
Total Prescriptions Filled- Budget	11,998												11,998	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 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	\$ 1,133,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,133,282
Contractual Allowances	93,187	-	-	-	-	-	-	-	-	-	-	-	93,187
Charity Care	257,132	-	-	-	-	-	-	-	-	-	-	-	257,132
Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contractuals and Bad Debt	350,319	-	-	-	-	-	-	-	-	-	-	-	350,319
Net Patient Revenue	782,963	-	-	-	-	-	-	-	-	-	-	-	782,963
Collections %	69.09%	-	-	-	-	-	-	-	-	-	-	-	69.09%
PBC Interlocal	758,333	-	-	-	-	-	-	-	-	-	-	-	758,333
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	861	-	-	-	-	-	-	-	-	-	-	-	861
Total Other Revenues	759,195	-	-	-	-	-	-	-	-	-	-	-	759,195
Total Revenues	1,542,158	-	-	-	-	-	-	-	-	-	-	-	1,542,158
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,085,663	-	-	-	-	-	-	-	-	-	-	-	1,085,663
Benefits	360,082	-	-	-	-	-	-	-	-	-	-	-	360,082
Purchased Services	45,961	-	-	-	-	-	-	-	-	-	-	-	45,961
Medical Supplies	26,346	-	-	-	-	-	-	-	-	-	-	-	26,346
Other Supplies	79,353	-	-	-	-	-	-	-	-	-	-	-	79,353
Contracted Physician Expense	150	-	-	-	-	-	-	-	-	-	-	-	150
Medical Services	747	-	-	-	-	-	-	-	-	-	-	-	747
Drugs	33,212	-	-	-	-	-	-	-	-	-	-	-	33,212
Repairs & Maintenance	26,346	-	-	-	-	-	-	-	-	-	-	-	26,346
Lease & Rental	103	-	-	-	-	-	-	-	-	-	-	-	103
Utilities	39,586	-	-	-	-	-	-	-	-	-	-	-	39,586
Other Expense	3,332	-	-	-	-	-	-	-	-	-	-	-	3,332
Insurance	6,830	-	-	-	-	-	-	-	-	-	-	-	6,830
Total Operational Expenses	1,707,709	-	-	-	-	-	-	-	-	-	-	-	1,707,709
Net Performance before Depreciation & Overhead Allocations	(165,552)	-	-	-	-	-	-	-	-	-	-	-	(165,552)
Depreciation	80,825	-	-	-	-	-	-	-	-	-	-	-	80,825
<i>Overhead Allocations:</i>													
Risk Management Allocation	7,005	-	-	-	-	-	-	-	-	-	-	-	7,005
Internal Audit Allocation	1,574	-	-	-	-	-	-	-	-	-	-	-	1,574
Administration Allocation	27,623	-	-	-	-	-	-	-	-	-	-	-	27,623
Legal Allocation	2,003	-	-	-	-	-	-	-	-	-	-	-	2,003
Records Allocation	2,520	-	-	-	-	-	-	-	-	-	-	-	2,520
Compliance Allocation	3,802	-	-	-	-	-	-	-	-	-	-	-	3,802
Project Management Allocation	3,949	-	-	-	-	-	-	-	-	-	-	-	3,949
Finance Allocation	14,518	-	-	-	-	-	-	-	-	-	-	-	14,518
IT Allocation	6,491	-	-	-	-	-	-	-	-	-	-	-	6,491
Corporate Communications Allocation	6,243	-	-	-	-	-	-	-	-	-	-	-	6,243
Supply Chain Alloc	3,746	-	-	-	-	-	-	-	-	-	-	-	3,746
IT Operations Allocation	21,363	-	-	-	-	-	-	-	-	-	-	-	21,363
IT Security Allocation	5,934	-	-	-	-	-	-	-	-	-	-	-	5,934
Corporate Quality Allocation	5,053	-	-	-	-	-	-	-	-	-	-	-	5,053
IT Service Center Allocation	15,577	-	-	-	-	-	-	-	-	-	-	-	15,577
IT Applications Allocation	10,236	-	-	-	-	-	-	-	-	-	-	-	10,236
Human Resources Allocation	56,614	-	-	-	-	-	-	-	-	-	-	-	56,614
Security Services Allocation	24,897	-	-	-	-	-	-	-	-	-	-	-	24,897
Total Overhead Allocations	219,148	-	-	-	-	-	-	-	-	-	-	-	219,148
Total Expenses	2,007,683	-	-	-	-	-	-	-	-	-	-	-	2,007,683
Net Margin	(465,525)	-	-	-	-	-	-	-	-	-	-	-	(465,525)
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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
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

Current Month							Fiscal Year To Date						
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%)	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%	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%	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%	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%	\$ 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%	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%	1,215,115	1,944,804	(729,689)	(37.5%)	1,035,389	179,725	17.4%
12.91%	18.60%			9.77%			12.91%	18.60%		9.77%			
17,544	17,425	119	0.7%	17,425	119	0.7%	17,544	17,425	119	0.7%	17,425	119	0.7%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
15,399	16,175	(776)	(4.8%)	14,663	736	5.0%	15,399	16,175	(776)	(4.8%)	14,663	736	5.0%
32,943	33,600	(657)	(2.0%)	32,088	855	2.7%	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%	1,248,058	1,978,404	(730,346)	(36.9%)	1,067,477	180,580	16.9%
<i>Direct Operational Expenses:</i>													
1,539,968	1,640,569	100,601	6.1%	1,637,976	98,008	6.0%	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%	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%)	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%	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%	(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%)	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%	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%	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%)	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%)	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%)	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%	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%	3,195,046	4,056,364	861,318	21.2%	3,478,360	283,314	8.1%
Net Performance before Depreciation & Overhead Allocations													
(1,946,988)	(2,077,960)	130,972	(6.3%)	(2,410,882)	463,894	(19.2%)	(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

Current Month							Fiscal Year To Date							
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%)
<i>Overhead Allocations:</i>														
15,481	14,197	(1,284)	(9.0%)	8,720	(6,761)	(77.5%)	Risk Management 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%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	General Fund Support/ Transfer In	\$ -	\$ -	\$ -	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-23	Jun-23	Jul-23	Aug-23	Sep-23	Year 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	527,547	-	-	-	-	-	-	-	-	-	-	-	527,547
Total Contractuals and Bad Debt	\$ 8,242,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,242,713
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
<i>Direct Operational Expenses:</i>													
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	-	-	-	-	-	-	-	-	-	-	-	43,713
Repairs & Maintenance	122,273	-	-	-	-	-	-	-	-	-	-	-	122,273
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
<i>Overhead Allocations:</i>													
Risk Management Allocation	15,481	-	-	-	-	-	-	-	-	-	-	-	15,481
Internal Audit Allocation	3,478	-	-	-	-	-	-	-	-	-	-	-	3,478
Administration Allocation	61,049	-	-	-	-	-	-	-	-	-	-	-	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	3,269	-	-	-	-	-	-	-	-	-	-	-	3,269
IT Service Center Allocation	34,425	-	-	-	-	-	-	-	-	-	-	-	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
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	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Lakeside Medical Center
Statistical Information

	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
Admissions																	
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%)	43	(16.3%)
Telemetry (22 beds)	75	-	-	-	-	-	-	-	-	-	-	-	75	266	(71.8%)	268	(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%	19%	(94.4%)	20%	(94.5%)
Average Daily Census (excl. newborns)	8.9	-	-	-	-	-	-	-	-	-	-	-	8.9	13.5	(33.6%)	13.7	(35.0%)
Average Daily Census (incl. newborns)	9.3	-	-	-	-	-	-	-	-	-	-	-	9.3	14.4	(35.4%)	14.7	(36.7%)
Average Length of Stay (excl newborns)	4.01	-	-	-	-	-	-	-	-	-	-	-	4.01	3.19	25.9%	4.79	(16.1%)
Average Length of Stay (incl newborns)	3.65	-	-	-	-	-	-	-	-	-	-	-	3.65	3.14	16.1%	4.46	(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%)	51	(17.6%)
ER Visits	1,692	-	-	-	-	-	-	-	-	-	-	-	1,692	1,422	19.0%	1,409	20.1%
Outpatient Visits	281	-	-	-	-	-	-	-	-	-	-	-	281	430	(34.7%)	430	(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%)	20	(25.0%)
Outpatient Surgeries	-	-	-	-	-	-	-	-	-	-	-	-	-	4	(100.0%)	4	(100.0%)
Endoscopies	1	-	-	-	-	-	-	-	-	-	-	-	1	6	(83.3%)	6	(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%)	261.11	(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%)	9,360	(3.9%)
Net Revenue Per Adj Pat Day	1,162	-	-	-	-	-	-	-	-	-	-	-	1,162	1,761	(34.0%)	914	27.0%
Salaries & Benefits as % of Net Pat Revenue	162%	-	-	-	-	-	-	-	-	-	-	-	162%	107%	51.1%	202%	(19.9%)
Labor Cost per Adj Pat Day	1,878	-	-	-	-	-	-	-	-	-	-	-	1,878	1,884	(0.3%)	1,844	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

Current 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%)	1,895,746	2,107,350	(211,604)	(10.0%)	2,112,033	(216,288)	(10.2%)
Gross Patient Revenue							Gross Patient Revenue						
416,333	548,028	131,695	24.0%	1,691,626	1,275,293	75.4%	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%)	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%	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%	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%	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%)	823,853	841,016	(17,163)	(2.0%)	984,285	(160,432)	(16.3%)
43.46%	39.91%			46.60%			43.46%	39.91%			46.60%		
831,658	1,011,875	(180,217)	(17.8%)	1,044,836	(213,178)	(20.4%)	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%	12,477	127,048	(114,571)	(90.2%)	-	12,477	0.0%
624	2,460	(1,836)	(74.7%)	1,087	(463)	(42.6%)	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%)	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%)	1,668,611	1,982,399	(313,788)	(15.8%)	2,030,207	(361,595)	(17.8%)
<i>Direct Operational Expenses:</i>							<i>Direct Operational Expenses:</i>						
1,713,850	1,918,110	204,259	10.6%	1,630,191	(83,660)	(5.1%)	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%)	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%	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%)	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%	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%)	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%	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%	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%)	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%)	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%)	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%)	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%)	2,545,056	3,063,434	518,377	16.9%	2,433,459	(111,598)	(4.6%)
(876,445)							(876,445)						
(1,081,035)							(1,081,035)						
204,590							204,590						
(18.9%)							(18.9%)						
(403,252)							(403,252)						
(473,193)							(473,193)						
117.3%							117.3%						

Primary Care Clinics 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	%
25,462	33,250	7,788	23.4%	31,642	6,181	19.5%	25,462	33,250	7,788	23.4%	31,642	6,181	19.5%
<i>Overhead Allocations:</i>													
11,692	10,722	(970)	(9.0%)	5,725	(5,967)	(104.2%)	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%	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%)	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%)	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%)	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%)	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%	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%)	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%)	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%	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%	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%)	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%)	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%	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%	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%	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%)	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%)	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%)	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%	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%	8,351	10,156	1,805	17.8%	-	(8,351)	0.0%
21,345	21,541	196	0.9%	-	(21,345)	0.0%	21,345	21,541	196	0.9%	-	(21,345)	0.0%
25,999	41,476	15,477	37.3%	-	(25,999)	0.0%	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%	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%)	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%	\$ (1,437,791)	\$ (1,968,968)	\$ 531,176	(27.0%)	\$ (973,659)	\$ (464,132)	47.7%
36,782	153,690	116,908	76.1%	100,000	63,218	63.2%	36,782	153,690	116,908	76.1%	100,000	63,218	63.2%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	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	823,853	-	-	-	-	-	-	-	-	-	-	-	823,853
Collections %	43.46%												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
<i>Direct Operational Expenses:</i>													
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
<i>Overhead Allocations:</i>													
Risk Mgt	11,692	-	-	-	-	-	-	-	-	-	-	-	11,692
Rev Cycle	63,371	-	-	-	-	-	-	-	-	-	-	-	63,371
Internal Audit	2,627	-	-	-	-	-	-	-	-	-	-	-	2,627
Home Office Facilities	30,821	-	-	-	-	-	-	-	-	-	-	-	30,821
Administration	46,107	-	-	-	-	-	-	-	-	-	-	-	46,107
Human Resources	76,105	-	-	-	-	-	-	-	-	-	-	-	76,105
Legal	3,344	-	-	-	-	-	-	-	-	-	-	-	3,344
Records	4,206	-	-	-	-	-	-	-	-	-	-	-	4,206
Compliance	6,347	-	-	-	-	-	-	-	-	-	-	-	6,347
Reimburse	2,482	-	-	-	-	-	-	-	-	-	-	-	2,482
IT Operations	35,658	-	-	-	-	-	-	-	-	-	-	-	35,658
IT Security	9,905	-	-	-	-	-	-	-	-	-	-	-	9,905
IT Applications	81,636	-	-	-	-	-	-	-	-	-	-	-	81,636
Security Services	39,124	-	-	-	-	-	-	-	-	-	-	-	39,124
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	-	-	-	-	-	-	-	-	-	-	-	8,434
Project MGMT Office	6,591	-	-	-	-	-	-	-	-	-	-	-	6,591
HIM	8,351	-	-	-	-	-	-	-	-	-	-	-	8,351
Coding	21,345	-	-	-	-	-	-	-	-	-	-	-	21,345
IT Service Center	25,999	-	-	-	-	-	-	-	-	-	-	-	25,999
Total Overhead Allocations	535,885	-	-	-	-	-	-	-	-	-	-	-	535,885
Total Expenses	3,106,403	-	-	-	-	-	-	-	-	-	-	-	3,106,403
Net Margin	\$ (1,437,791)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,437,791)
Capital	36,782	-	-	-	-	-	-	-	-	-	-	-	36,782
General Fund Support/ Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	\$ -

Primary Care Clinics- Medical Statement of Revenue 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	%	
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%)
<i>Direct Operational Expenses:</i>														
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%)
(807,031)	(976,543)	169,512	(17.4%)	(455,931)	(351,101)	77.0%	Net Performance before Depreciation & 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

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
18,017	27,500	9,483	34.5%	24,070	6,053	25.1%	18,017	27,500	9,483	34.5%	24,070	6,053	25.1%
<i>Overhead Allocations:</i>													
9,870	9,052	(818)	(9.0%)	4,921	(4,949)	(100.6%)	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%	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%)	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%)	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%)	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%)	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%	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%)	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%)	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%	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%	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%)	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%)	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%	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%	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%	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%)	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%)	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%)	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%	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%	7,050	8,574	1,524	17.8%	-	(7,050)	0.0%
18,019	18,185	166	0.9%	-	(18,019)	0.0%	18,019	18,185	166	0.9%	-	(18,019)	0.0%
21,948	35,014	13,066	37.3%	-	(21,948)	0.0%	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%	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%)	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%	\$ (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%	23,881	116,559	92,678	79.5%	100,000	76,119	76.1%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

	Dental Clinic Administration	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	13,511	49,313	31,328	19,326	14,284	-	127,762
Other Financial Assistance	-	-	-	-	-	-	-
Other Revenue	-	-	(9)	-	-	-	(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
<i>Direct Operational Expenses:</i>							
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	-	-	-	-	77	-	77
Total Operational Expenses	37,364	153,234	99,501	74,599	44,666	-	409,364
Net Performance before Depreciation & Overhead Allocations	(23,853)	(40,452)	(8,821)	(6,041)	(6,107)	-	(85,012)
Depreciation	-	2,669	953	804	3,019	-	7,444
<i>Overhead Allocations:</i>							
Risk Management Allocation	1,822	-	-	-	-	-	-
Internal Audit Allocation	409	-	-	-	-	-	-
Administration Allocation	7,184	-	-	-	-	-	-
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	10,979	-	-	-	-	-	-
Total Overhead Allocations	83,651	-	-	-	-	-	-
Total Expenses	121,015	155,903	100,454	75,402	47,685	-	500,459
Net Margin	\$ (107,504)	\$ (43,122)	\$ (9,773)	\$ (6,845)	\$ (9,125)	\$ 261	\$ (176,108)
Capital	-	12,901	-	-	-	-	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%	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%	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%)	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%	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%)	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%)	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%)	196,599	205,839	(9,240)	(4.5%)	253,124	(56,525)	(22.3%)
24.62%	27.64%			31.80%			24.62%	27.64%			31.80%		
127,762	147,874	(20,112)	(13.6%)	169,207	(41,445)	(24.5%)	127,762	147,874	(20,112)	(13.6%)	169,207	(41,445)	(24.5%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
(9)	-	(9)	0.0%	-	(9)	0.0%	(9)	-	(9)	0.0%	-	(9)	0.0%
127,753	147,874	(20,121)	(13.6%)	169,207	(41,454)	(24.5%)	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%)	324,351	353,713	(29,362)	(8.3%)	422,331	(97,980)	(23.2%)
<i>Direct Operational Expenses:</i>													
288,896	297,049	8,153	2.7%	254,807	(34,088)	(13.4%)	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%)	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%	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%	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%	361	9,009	8,648	96.0%	3,485	3,124	89.6%
-	15,660	15,660	47,454.5%	-	-	0.0%	-	15,660	15,660	100.0%	-	-	0.0%
2,025	2,069	44	2.1%	5,518	3,493	63.3%	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%)	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%)	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%)	5,894	5,138	(756)	(14.7%)	3,449	(2,444)	(70.9%)
77	90	13	14.2%	88	10	11.9%	77	90	13	14.2%	88	10	11.9%
409,364	458,205	48,841	10.7%	369,652	(39,712)	(10.7%)	409,364	458,205	48,841	10.7%	369,652	(39,712)	(10.7%)
(85,012)	(104,492)	19,479	(18.6%)	52,679	(137,691)	(261.4%)	(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%	7,444	5,750	(1,694)	(29.5%)	7,572	128	1.7%
<i>Overhead Allocations:</i>													
1,822	1,671	(151)	(9.1%)	804	(1,018)	(126.5%)	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%	10,979	19,047	8,068	42.4%	20,637	9,658	46.8%
409	1,021	612	60.0%	40	(369)	(929.4%)	409	1,021	612	60.0%	40	(369)	(929.4%)
3,868	4,110	242	5.9%	2,697	(1,171)	(43.4%)	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%)	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%)	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%	521	4,326	3,805	88.0%	1,092	571	52.3%
655	650	(5)	(0.8%)	425	(230)	(54.0%)	655	650	(5)	(0.8%)	425	(230)	(54.0%)
989	1,723	734	42.6%	834	(155)	(18.6%)	989	1,723	734	42.6%	834	(155)	(18.6%)
387	645	258	40.0%	-	(387)	0.0%	387	645	258	40.0%	-	(387)	0.0%
5,556	7,206	1,650	22.9%	10,192	4,636	45.5%	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%)	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%)	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%	6,831	10,002	3,171	31.7%	7,930	1,099	13.9%
974	839	(135)	(16.1%)	-	(974)	0.0%	974	839	(135)	(16.1%)	-	(974)	0.0%
3,775	5,180	1,405	27.1%	4,762	987	20.7%	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%)	1,624	2,642	1,018	38.5%	1,077	(547)	(50.8%)
1,688	740	(948)	(128.1%)	1,125	(563)	(50.0%)	1,688	740	(948)	(128.1%)	1,125	(563)	(50.0%)
1,314	1,255	(59)	(4.7%)	1,020	(294)	(28.8%)	1,314	1,255	(59)	(4.7%)	1,020	(294)	(28.8%)
1,027	1,013	(14)	(1.4%)	1,743	716	41.1%	1,027	1,013	(14)	(1.4%)	1,743	716	41.1%
1,301	1,582	281	17.8%	-	(1,301)	0.0%	1,301	1,582	281	17.8%	-	(1,301)	0.0%
3,326	3,356	30	0.9%	-	(3,326)	0.0%	3,326	3,356	30	0.9%	-	(3,326)	0.0%
4,051	6,462	2,411	37.3%	-	(4,051)	0.0%	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%)	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%)	500,459	598,136	97,677	16.3%	453,311	(47,148)	(10.4%)
\$ (176,108)	\$ (244,423)	\$ 68,316	(27.9%)	\$ (30,980)	\$ (145,127)	468.5%	\$ (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%	12,901	37,130	24,230	65.3%	-	(12,901)	0.0%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

Primary Care Clinics- Behavioral Health Statement of Revenues and Expenses by Location

FOR THE FIRST MONTH ENDED OCTOBER 31, 2022

	Portable Behavioral Health	West Palm Beach Behavioral Health	Lantana Behavioral Health	Delray Behavioral Health	Belle Glade Behavioral Health	Lewis Center Behavioral Health	West Boca Behavioral Health	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)	(1,944)	(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
<i>Direct Operational Expenses:</i>									
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	-	-	-	-	-	-	-	-	-
<i>Overhead Allocations:</i>									
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	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ -	-	-	45	-	-	-	-	-

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	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	0.0%	-	-	0.0%	Depreciation	-	-	-	0.0%	-	-	0.0%	
<i>Overhead Allocations:</i>															
-	-	-	0.0%	-	-	0.0%	Risk Mgt	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Internal Audit	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	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%	
\$ 15,599	\$ -	\$ 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.

	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	Current YTD Budget	%Var to Budget	Prior Year Total
Clinic Visits - Adults and Pediatrics																
West Palm Beach	1,597												1,597	1,577	1.3%	1,394
Delray	832												832	477	74.4%	477
Lantana	2,017												2,017	1,821	10.8%	1,821
Belle Glade & Women's Health Care	920												920	691	33.1%	691
Lewis Center	57												57	488	(88.3%)	488
Lake Worth & Women's Health Care	1,408												1,408	1,334	5.5%	1,334
Jupiter	518												518	447	15.9%	447
West Boca & Women's Health Care	350												350	407	(14.0%)	407
St Ann Place	-												-	20	(100.0%)	-
Clb Mob 1 Warrior	-												-	18	(100.0%)	658
Clb Mob 2 Scout	-												-	-	#DIV/0!	416
Clb Mob 3 Hero	51												51	50	2.0%	178
Mangonia Park	923												923	128	621.1%	128
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%	2,221
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%	69
Lantana	80												80	82	(2.4%)	82
Belle Glade	148												148	71	108.5%	71
Mangonia Park	860												860	511	68.3%	511
Lewis Center	-												-	10	(100.0%)	866
Lake Worth	174												174	179	(2.8%)	179
Jupiter	-												-	-	#DIV/0!	-
West Boca	-												-	-	#DIV/0!	-
Mobile Van	-												-	-	#DIV/0!	-
Total Mental Health Screenings	1,589												1,589	1,025	55.0%	1,881
GRAND TOTAL	13,037												13,037			12,541



SUPPLEMENTAL INFORMATION

MEDICAID MATCH FUND

Medicaid Match Statement of Revenues and Expenditures

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	%	
491,667	491,667	(0)	(0.0%)	491,667	-	0.0%	491,667	491,667	(0)	(0.0%)	491,667	-	0.0%	
-	-	-	0.0%	1	(1)	(100.0%)	-	-	-	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%)
<i>Direct Operational Expenses:</i>														
-	-	-	0.0%	-	-	0.0%	Salaries and Wages	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Benefits	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Medical Supplies	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Other Supplies	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Medical Services	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Lease & Rental	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%
1,388,093	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	1.4%
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%
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	1.4%
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%)
<i>Overhead Allocations:</i>														
-	-	-	0.0%	-	-	0.0%	Risk Mgt	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Internal Audit	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Legislative Affairs	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Administration	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Human Resources	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Legal	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Records	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Compliance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Finance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Communications	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Information Technology	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Total Overhead Allocations	-	-	-	0.0%	-	-	0.0%
1,388,093	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	1.4%
(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	2.2%
\$ 896,426	\$ 916,258	\$ (19,832)	(2.2%)	\$ 916,257	(19,831)	(2.2%)	Total Transfers In	\$ 896,426	\$ 916,258	\$ (19,832)	(2.2%)	\$ 916,257	\$ (19,831)	(2.2%)

Medicaid Match Statement of Revenues and Expenditures 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
Patient Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PBC Interlocal	491,667	-	-	-	-	-	-	-	-	-	-	-	491,667
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	491,667	-	-	-	-	-	-	-	-	-	-	-	491,667
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	1,388,093	-	-	-	-	-	-	-	-	-	-	-	1,388,093
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operational Expenses	1,388,093	-	-	-	-	-	-	-	-	-	-	-	1,388,093
Net Performance before Overhead Allocations	(896,426)	-	-	-	-	-	-	-	-	-	-	-	(896,426)
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit**	-	-	-	-	-	-	-	-	-	-	-	-	-
Legislative Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration**	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance**	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,388,093	-	-	-	-	-	-	-	-	-	-	-	1,388,093
Net Margin	(896,426)	-	-	-	-	-	-	-	-	-	-	-	(896,426)
Total Transfers In	\$ 896,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 896,426

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

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

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

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

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

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**

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

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

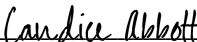
A Pay Change Review was added to the FY22 Internal Audit Work Plan at management request, and was completed. The results of that review and follow-up to the Conflict of Interest and Business Continuity Planning Reviews will be presented at the next Finance and Audit Committee meeting.

4. Fiscal Analysis & Economic Impact Statement:

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

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

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Candice Abbott
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

N/A

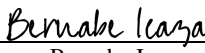
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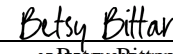
**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 14, 2022**


6. Recommendation:

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

Approved for Legal sufficiency:

DocuSigned by:

5C7B... Bernabe Icaza
VP & General Counsel

DocuSigned by:

0B2B... Betsy Bittar
Senior Internal Auditor

DocuSigned by:

E837D200D852427...
Candice Abbott
VP & Chief Financial Officer

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

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			Executive Sponsor	FY2023 Comments
	Risk Title	Category	Entity		
2	Aeromed and Transportation Regulatory Requirements	Aeromed Operations: Epic Post Implementation and Ground Transportation: Conditions	Aeromed and Ground Transportation	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.

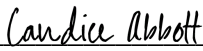
**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
December 14, 2022**

4. Fiscal Analysis & Economic Impact Statement:

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

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

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Candice Abbott
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

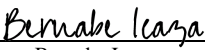
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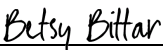
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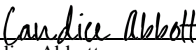
6. Recommendation:

Staff recommends that the Finance & Audit Committee recommend that the Board approve the Internal Audit FY23 Workplan.

Approved for Legal sufficiency:

DocuSigned by:

 Bernabe Icaza
 VP & General Counsel

DocuSigned by:

 Betsy Bittar
 Senior Internal Auditor

DocuSigned by:

 Candice Abbott
 VP & Chief Financial Officer