



**HEALTH CARE DISTRICT BOARD
MEETING AGENDA
December 14, 2023 at 2:00PM
1515 N Flagler Drive, Suite 101
West Palm Beach, FL 33401**

Remote Participation Link: <https://zoom.us/j/5507895592?pwd=REZ4TWtYUXowQWNpWTBaVXRzZ1dDQT09>

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

- 1. Call to Order – Carlos Vidueira, Chair**
 - A. Roll Call
 - B. Invocation
 - C. Pledge of Allegiance
 - D. Affirmation of Mission: The mission of the Health Care District of Palm Beach County is to be the health care safety net for Palm Beach County. Our vision is meeting changes in health care to keep our community healthy.
- 2. Agenda Approval**
 - A. Additions/Deletions/Substitutions
 - B. Motion to Approve Agenda
- 3. Awards, Introductions and Presentations**
 - A. Behavioral Health and the Crisis Now Model in Palm Beach County (Initium Health)
- 4. Disclosure of Voting Conflict**
- 5. Public Comment**
- 6. Meeting Minutes**
 - A. **MOTION TO APPROVE:**
Board Meeting Minutes of September 27, 2023 [Pages 1-6]
 - B. **MOTION TO APPROVE:**
TRIM Public Hearing Minutes of September 27, 2023 [Pages 7-9]

7. Committee Reports

- 7.1 Finance and Audit Committee – (Commissioner Rooney)
- 7.2 Good Health Foundation Committee – (No Report)
- 7.3 Quality, Patient Safety and Compliance Committee – (Darcy Davis)
- 7.4 Lakeside Health Advisory Board – (Commissioner Jackson-Moore)
- 7.5 Primary Care Clinics Board – (Commissioner Jackson-Moore)

8. Consent Agenda – Motion to Approve Consent Agenda Items

HEALTH CARE DISTRICT

A. ADMINISTRATION

8A-1 RECEIVE AND FILE:

December 2023 Internet Posting of District Public Meeting
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=0&DisplayType=C>

8A-2 RECEIVE AND FILE

Health Care District Board Attendance [Page 10]

8A-3 MOTION TO APPROVE:

Health Care District Financial Statements September 2023 (Jessica Cafarelli)
[Pages 11-55]

8A-4 RECEIVE AND FILE:

Board Meeting Schedule for 2024 (Darcy Davis) [Pages 56-57]

8A-5 MOTION TO APPROVE:

Compensation and Benefits Policy (Geoff Washburn) [Pages 58-61]

8A-6 MOTION TO APPROVE:

Revised Fund Balance Policy (Jessica Cafarelli) [Pages 62-67]

8A-7 MOTION TO APPROVE:

Internal Audit Work Plan (Jessica Cafarelli) [Pages 68-70]

8A-8 MOTION TO APPROVE:

Recredentialing and Privileging of Healey Center Practitioners
(Belma Andric, MD) [Pages 71-72]

8A-9 MOTION TO APPROVE:

District Clinic Holdings, Inc. Bylaws Amendment (Bernabe Icaza)
[Pages 73-100]

8. Consent Agenda (Continued)

8A-10 **MOTION TO APPROVE:**

Finance & Audit Committee Charter Amendment (Bernabe Icaza)
[Pages 101-107]

8A-11 **RECEIVE AND FILE:**

Recent Regulatory Updates and Industry Enforcement Activity (September –
November 2023) (Heather Bokor) [Pages 108-121]

DISTRICT HOSPITAL HOLDINGS, INC.

B. **ADMINISTRATION**

8B-1 **MOTION TO APPROVE:**

Medical Staff Appointments for Lakeside Medical Center (Belma Andric, MD)
[Pages 122-123]

9. Regular Agenda

A. **ADMINISTRATION**

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

Department of Health Roof Replacement & Budget Amendment
(Darcy Davis) [Pages 124-126]

10. HCD Board Member Comments

11. CEO Comments

12. Establishment of Upcoming Board Meetings

March 14, 2024

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

June 12, 2024

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

(1st) September Meeting (Date TBD)

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

12. Establishment of Upcoming Board Meetings (Continued)

(2nd) September Meeting (Date TBD)

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

December 11, 2024

- 2:00PM, Health Care District Board Meeting

13. Motion to Adjourn



**HEALTH CARE DISTRICT OF
PALM BEACH COUNTY
BOARD OF COMMISSIONERS
SUMMARY MEETING MINUTES
September 27, 2023
1515 N Flagler Drive, Suite101
West Palm Beach, FL 33401**

1. Call to Order

Carlos Vidueira called the meeting to order.

A. Roll Call

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

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

Recording/Transcribing Secretary: Heidi Bromley

B. Invocation

Ms. Davis led the invocation.

C. Pledge of Allegiance

The Pledge of Allegiance was recited.

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

Health Care District Board
Summary Meeting Minutes
September 27, 2023

2. Agenda Approval

A. Additions/Deletions/Substitutions

Ms. Davis stated that we are going to remove agenda item 9A-5 (Amendment to the District Clinic Holdings, Inc. Bylaws)) from the Consent agenda.

B. Motion to Approve Agenda

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

3. Awards, Introductions and Presentations

A. Health Care District Branding Update

Dr. Andric and Ms. Kish provided the Board with an update on Health Care District Branding.

B. Behavioral Health Update

Mr. James Corbett, CEO of Initium Health provided the Board with a Behavioral Health Update.

4. Disclosure of Voting Conflict

5. Public Comment

Mr. Don Chester, Assistant Administrator at St. Mary's Medical Center made a public comment to the Board members regarding the Health Care District Branding.

6. Election of Officers

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

Chair Vidueira stated that the Health Care District Bylaws require that this Board elect its officers at the annual meeting in September. The newly elected officers will take office at the next regular meeting and will hold office for a one-year term for no more than 3 full terms. The current vice chair and Secretary, Mr. O'Bannon, and Ms. Jackson-Moore, are completing their first full term and are eligible for two more terms. I took over as Chair in January of this year and I'm eligible to serve as Chair.

Health Care District Board
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September 27, 2023

At this time, I would like to entertain a motion to nominate the current slate of officers for an additional one-year term.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to nominate the current slate of officers for an additional one-year term. The motion was duly seconded by Commissioner Caruso. There being no opposition, the motion passed unanimously.

7. Meeting Minutes

A. **Staff Recommends a MOTION TO APPROVE:**
Board Meeting Minutes of September 13, 2023

CONCLUSION/ACTION: Commissioner O'Bannon made a motion to approve the Board Meeting Minutes of September 13, 2023. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

B. **Staff Recommends a MOTION TO APPROVE:**
TRIM Public Hearing Meeting Minutes of September 13, 2023

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the TRIM Public Hearing Meeting Minutes of September 13, 2023. The motion was duly seconded by Commissioner Gunta. There being no opposition, the motion passed unanimously.

8. Committee Reports

- 8.1 Finance and Audit Committee
- 8.2 Good Health Foundation Committee
- 8.3 Quality, Patient Safety and Compliance Committee
- 8.4 Lakeside Health Advisory Board
- 8.5 Primary Care Clinics Board

Commissioner Jackson-Moore stated that the Clinics Board met yesterday. Leadership welcomed Dr. Joshua Adametz, Dental Director and Angela Santos, Director of Specialty Operations to the team. The nominating committee nominated Albert Polk to the Clinic Board. Mr. Polk is a resident of South Bay in Glades County and a dedicated servant leader. He serves the community as the Senior Pastor for Miracle by Faith Revival Center

Health Care District Board
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of South Bay and is the City Commissioner for South Bay. Candice Abbott, Executive Director of the FQHCs announced the Notice of Award of 3 new grants for HIV Prevention,

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

9. Consent Agenda – Motion to Approve Consent Agenda Items

HEALTH CARE DISTRICT

A. ADMINISTRATION

9A-1 RECEIVE AND FILE:

September 2023 Internet Posting of District Public Meeting
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=0|0&DisplayType=C>

9A-2 RECEIVE AND FILE:

Health Care District Board Attendance

9A-3 RECEIVE AND FILE:

Amendment to the Quality, Patient Safety & Compliance Committee Charter

9A-4 RECEIVE AND FILE:

Reappointment of Tammy Jackson-Moore

9A-5 Staff Recommends MOTION TO APPROVE:

Amendment to the District Clinic Holdings, Inc. Bylaws

9A-6 Staff Recommends MOTION TO APPROVE:

Amendment to the District Hospital Holdings, Inc. Bylaws

10. Regular Agenda

A. ADMINISTRATION

10A-1 Staff Recommends MOTION TO APPROVE:

Amendment to the Health Care District Bylaws

Mr. Icaza stated that this agenda item presents the proposed amendments to the Health Care District Bylaws. Staff recommends amending Section 4.5, Attendance, Section 4.6, Quorum and Procedure, Section 4.7, Voting, Section 4.10, Attendance and Voting by Telephonic or Electronic Communication, and Section 7.5,

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Attendance. This amendment will allow attendance by teleconferencing and other technological mean to constitute in-person presence and count towards a quorum.

CONCLUSION/ACTION: Commissioner Caruso made a motion to approve the amendments to the Health Care District Bylaws. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

At this time, there was a motion to take a short recess in order to begin the TRIM Public Hearing which was scheduled to start promptly at 5:15pm.

CONCLUSION/ACTION: Commissioner Caruso made a motion to take a recess and re-convene the Board meeting following the TRIM Public Hearing. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

At this time a motion was taken to re-convene the Board meeting now that we have adjourned the TRIM Public Hearing.

CONCLUSION/ACTION: Commissioner Caruso made a motion to re-convene the Board meeting. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

11. CEO Comments

Ms. Davis stated that both helicopters have now been delivered and the closing is set for Friday on the second helicopter. Also, she wanted the Board to know that the Homeless Coalition has honored the Health Care District.

Mr. Icaza announced that we are looking to have a Closed Session for the litigation matter regarding the Healey Center. The Board will be polled for their availability to meet virtually sometime in the upcoming months.

12. HCD Board Member Comments

13. Establishment of Upcoming Board Meetings

December 14, 2023

- 2:00PM, Health Care District Board Meeting

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Summary Meeting Minutes
September 27, 2023

14. Motion to Adjourn

There being no further business, the meeting was adjourned.

Tammy Jackson-Moore, Secretary

Date



**HEALTH CARE DISTRICT OF PALM BEACH COUNTY
TRUTH IN MILLAGE (TRIM) PUBLIC HEARING MINUTES**

**September 27, 2023 at 5:15p.m.
1515 N Flagler Drive, Suite 101
West Palm Beach, FL 33401**

Remote Participation Link:

<https://zoom.us/j/5507895592?pwd=REZ4TWtYUXowQWNpWTBaVXRzZ1dDOT09>

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

1. Call to Order

Carlos Vidueira called the meeting to order.

A. Roll Call

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

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

Recording/Transcribing Secretary: Heidi Bromley

2. Adoption of Agenda

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

3. Regular Agenda

A. Public Hearing

1. Announce the proposed millage rate.

TRIM PUBLIC HEARING MINUTES

September 27, 2023

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“The proposed millage rate of 0.6761 is 4.5% above the rolled-back rate of 0.6470.”

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

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

- 3. Public Comment

None.

- B. Motion to adopt resolution number 2023R-001 establishing a millage rate of 0.6761 mills.**

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to adopt resolution number 2023R-001 establishing a millage rate of 0.6761 mills. The motion was duly seconded by Commissioner Gunta.

Roll Call Vote:

Dr. Gunta	Yes
Commissioner Caruso	Yes
Commissioner Jackson-Moore	Yes
Commissioner O’Bannon	Yes
Chair Vidueira	Yes

- C. Motion to adopt resolution number 2023R-002 approving a total expenditure budget of \$275,570,301.**

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to adopt resolution number 2023R-002 approving a total expenditure budget of \$275,570,301. The motion was duly seconded by Commissioner Caruso.

TRIM PUBLIC HEARING MINUTES

September 27, 2023

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Roll Call Vote:

Dr. Gunta	Yes
Commissioner Caruso	Yes
Commissioner Jackson-Moore	Yes
Commissioner O'Bannon	Yes
Chair Vidueira	Yes

D. Adjournment

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

Tammy Jackson-Moore, Secretary

Date

**HEALTH CARE DISTRICT
BOARD OF COMMISSIONERS**

Board Meeting Attendance Tracking for 2023

	1/26/23	4/26/23	6/15/23	9/13/23	9/27/23	12/14/23
Dr. Alina Alonso	X	N/A	N/A	NA	N/A	N/A
Sean O'Bannon	X	X	REMOTE	REMOTE	X	
Tammy Jackson-Moore	X	X	X	X	X	
Patrick Rooney	X	X	X	X	REMOTE	
Tracy Caruso	X	ABSENT	REMOTE	X	X	
Carlos Vidueira	X	X	X	X	X	
Dr. Jyothi Gunta	N/A	X	X	X	X	

**HEALTH CARE DISTRICT BOARD
December 14, 2023**

1. Description: Health Care District Financial Report September 2023

2. Summary:

The September 2023 financial statements for the Health Care District are presented for Board review and approval.

3. Substantive Analysis:


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

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	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:

 CA6A21F525084Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

 Finance and Audit Committee
 Committee Name

 12/14/2023
 Date

HEALTH CARE DISTRICT BOARD
December 14, 2023

6. Recommendation:

Staff recommends the Board approve the Health Care District September 2023 YTD financial statements.

Approved for Legal sufficiency:

DocuSigned by:
Bernabe Icaza
Bernabe Icaza
SVP & General Counsel

DocuSigned by:
Jessica Cafarelli
Jessica Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:
Darcy Davis
Darcy Davis
Chief Executive Officer



MEMO

To: Finance & Audit Committee

From: Jessica Cafarelli, Interim VP & Chief Financial Officer

Date: December 14, 2023

Subject: Management Discussion and Analysis as of September 2023 Health Care District Financial Statements

The September statements represent the financial performance through the twelfth month of the 2023 fiscal year for the Health Care District. Total revenue year to date (YTD) of \$269.7M is favorable to budgeted revenue of \$253.5M by \$16.2M or 6.4%. Operational expenditures YTD are \$28.2M favorable to budget or 11.1%. YTD, the consolidated net margin is \$38.5M, with a favorable variance to budget of \$44.7M.

The General Fund YTD total revenue of \$195.2M is favorable to budget of \$184.0M by \$11.2M. This overall favorable variance is due to unrealized gain, and interest earnings from investments. The unrealized gain on investment of \$1.8M represents an increase in current market value of the investment portfolio held by the District. Changing interest rates are favorably impacting the portfolio's value, however, this increase in portfolio value would only be realized should the District liquidate its portfolio or underlying investments. Repositioning of cash to short term investments is also taking advantage of rising interest rate. Expenditures in the General Fund YTD before overhead allocation are favorable to budget by \$21.5M or 16.5%. Significant categories of favorable YTD budget variances include; salaries, wages and benefits of \$1.0M, purchased services of \$6.8M, medical services of \$9.6M, repairs and maintenance of \$997k, other expense of \$1.0M, and insurance of \$887k.

The General Fund YTD has a net margin of \$105.9M versus a budgeted net margin of \$78.8M, for a favorable net margin variance of \$27.1M or 34.4%.



The Healey Center total revenue YTD of \$18.8M was favorable to budget by \$1.2M. This favorable variance is primarily due to lower contractual allowances, less charity care being recognized, and settlement payments increasing other revenue. Total YTD operating expenses before overhead allocation of \$21.8M were favorable to budget by \$262k or 1.2%. This favorable variance is mainly due to savings in the categories of purchased services of \$291k. The YTD net margin after overhead allocations for the Healey Center was a loss of (\$6.7M) compared to the budgeted loss of (\$9.0M) for a favorable variance of \$2.3M or (25.3%).

Lakeside Medical Center total revenue YTD of \$27.1M was favorable to budget by \$2.1M or 8.5%. This favorable variance mainly resulted from less contractual allowances, charity care and bad debt write off than anticipated. Net patient revenue YTD of \$26.8M was over budget by \$2.3M or 9.4%. Total operating expenses YTD of \$45.4M were favorable to budget by \$3.3M or 6.8%. The YTD net margin after overhead allocations at Lakeside Medical Center was a loss of (\$30.5M) compared to a budgeted loss of (\$38.6M) for a favorable variance of \$8.1M or (21.0%).

The Primary Care Clinics total revenue YTD of \$22.7M was favorable to budget by \$1.7M or 7.9%. Net patient revenue YTD was favorable to budget by \$535k or 5.4%. Total operating expenses YTD for the clinics are favorable to budget by \$3.5M or 9.4%. This favorable variance is primarily due to salaries, wages, and benefits \$2.3M, purchased services \$362k, other supplies of \$283k, repair and maintenance of \$196k, and lease and rental of \$481k. The primary reason for savings is personnel vacancies earlier in the fiscal year and a delay in clinic site moves. Total net margin YTD after overhead allocations for the Primary Care Clinics is a loss of (\$18.9M), compared to budgeted loss of (\$26.4M) for a favorable variance of \$7.5M or (28.3%).

Cash and investments have a combined balance of \$203.9M, of which \$4k is restricted. Due from other governments of \$8.0M includes grants receivable of \$5.9M and tax collector receivable of \$2.1M. Total net position for all funds combined is \$246.7M.

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
-	\$ 75	\$ (75)	-	-	-	-								
5,192,467	3,775,475	1,416,992	37.5%	2,318,550	2,873,917	124.0%								
1,591,422	1,521,599	69,823	4.6%	1,583,657	7,765	0.5%								
1,342,255	1,298,708	43,547	3.4%	1,436,888	(94,633)	(6.6%)								
343,002	105,104	237,898	226.3%	95,645	247,357	258.6%								
(467,960)	(500,000)	32,040	(6.4%)	(1,849,806)	1,381,846	(74.7%)								
-	-	-	-	-	352,434	(352,434)	-							
(725,252)	73,443	(798,695)	(1,087.5%)	379,503	(1,104,755)	(291.1%)								
\$ 7,275,934	\$ 6,274,404	\$ 1,001,530	16.0%	\$ 4,316,870	\$ 2,959,063	68.5%								
							Revenues:							
							Ad Valorem Taxes	\$ 178,725,110	\$ 178,400,000	\$ 325,110	0.2%	\$ 155,527,504	\$ 23,197,606	14.9%
							Net Patient Service Revenue	49,234,678	46,117,978	3,116,700	6.8%	45,172,259	4,062,419	9.0%
							Intergovernmental Revenue	18,431,119	18,259,317	171,802	0.9%	18,543,761	(112,642)	(0.6%)
							Grants	11,290,156	12,495,616	(1,205,460)	(9.6%)	15,368,674	(4,078,518)	(26.5%)
							Interest Earnings	6,143,416	1,261,270	4,882,146	387.1%	878,407	5,265,009	599.4%
							Unrealized Gain/(Loss) On Investments	1,779,300	(6,000,000)	7,779,300	(129.7%)	(8,038,521)	9,817,821	(122.1%)
							Other Financial Assistance	738,416	381,143	357,273	93.7%	2,612,477	(1,874,060)	(71.7%)
							Other Revenue	3,319,421	2,547,975	771,446	30.3%	3,084,608	234,813	7.6%
							Total Revenues	\$ 269,661,616	\$ 253,463,299	\$ 16,198,317	6.4%	\$ 233,149,169	\$ 36,512,448	15.7%
							Expenses:							
							Salaries and Wages	95,414,654	99,418,858	4,004,204	4.0%	88,861,876	(6,552,778)	(7.4%)
							Benefits	27,127,711	28,822,276	1,694,565	5.9%	25,518,749	(1,608,962)	(6.3%)
							Purchased Services	17,424,725	25,151,041	7,726,316	30.7%	17,259,182	(165,542)	(1.0%)
							Medical Supplies	3,146,179	3,709,559	563,380	15.2%	2,446,436	(699,743)	(28.6%)
							Other Supplies	4,539,403	5,444,571	905,167	16.6%	3,978,850	(560,553)	(14.1%)
							Contracted Physician Expense	8,254,218	7,864,612	(389,606)	(5.0%)	7,848,338	(405,880)	(5.2%)
							Medicaid Match-	17,080,730	16,761,300	(319,430)	(1.9%)	16,835,596	(245,133)	(1.5%)
							Medical Services	8,904,717	18,676,920	9,772,203	52.3%	9,868,954	964,238	9.8%
							Drugs	1,695,368	1,977,000	281,632	14.2%	1,541,869	(153,499)	(10.0%)
							Repairs and Maintenance	11,711,636	12,721,970	1,010,334	7.9%	6,652,811	(5,058,824)	(76.0%)
							Lease and Rental	4,178,123	5,097,131	919,008	18.0%	2,421,881	(1,756,242)	(72.5%)
							Utilities	1,805,833	1,691,559	(114,274)	(6.8%)	1,614,097	(191,737)	(11.9%)
							Other Expense	14,648,984	15,417,886	768,902	5.0%	12,448,425	(2,200,559)	(17.7%)
							Interest Expense	-	-	-	-	650,662	650,662	-
							Principal And Interest	-	-	-	-	4,025,816	4,025,816	-
							Insurance	1,035,287	1,896,039	860,752	45.4%	1,007,686	(27,601)	(2.7%)
							Sponsored Programs.	9,517,904	10,037,947	520,043	5.2%	9,623,592	105,688	1.1%
							Total Operating Expenses	\$ 226,485,472	\$ 254,688,669	\$ 28,203,197	11.1%	\$ 212,604,821	\$ (13,880,651)	(6.5%)
							Net Performance before Depreciation & Overhead Allocations	\$ 43,176,145	\$ (1,225,370)	\$ 44,401,514	(3,623.5%)	\$ 20,544,348	\$ 22,631,797	110.2%
							Depreciation	4,666,429	4,923,000	256,571	5.2%	5,320,688	654,259	12.3%
							Total Expenses	231,151,901	259,611,669	28,459,767	11.0%	217,925,509	(13,226,392)	(6.1%)
							Net Margin	\$ 38,509,715	\$ (6,148,370)	\$ 44,658,085	(726.3%)	\$ 15,223,659	\$ 23,286,056	153.0%
							Capital	14,681,860	22,643,228	7,961,368	35.2%	4,350,183	(10,331,677)	(237.5%)
							Capital Contributions.	5,047,634	-	5,047,634	-	2,585,581	2,462,053	95.2%
							Reserves - Added/(Used)	\$ 28,875,489	\$ (28,791,598)	\$ 57,667,087	(200.3%)	\$ 13,459,058	\$ 15,416,431	114.5%

	General Fund	Medicaid Match	Capital Funds	Healey Center	Healthy Palm Beaches	Lakeside Medical	Primary Care Clinics	Total
Revenues:								
Ad Valorem Taxes	\$ 178,725,110	-	-	-	-	-	-	\$ 178,725,110
Net Patient Service Revenue	2,835,883	-	-	9,109,228	-	26,836,832	10,452,735	49,234,678
Intergovernmental Revenue	3,431,119	5,900,000	-	9,100,000	-	-	-	18,431,119
Grants	38,587	-	-	-	-	54,993	11,196,576	11,290,156
Interest Earnings	6,108,103	2,949	3,200	10,004	-	17,097	2,063	6,143,416
Unrealized Gain/(Loss) On Investments	1,779,300	-	-	-	-	-	-	1,779,300
Other Financial Assistance	-	-	-	-	-	-	738,416	738,416
Other Revenue	2,256,932	-	-	629,250	-	165,972	267,268	3,319,421
Total Revenues	\$ 195,175,034	\$ 5,902,950	\$ 3,200	\$ 18,848,482	-	\$ 27,074,893	\$ 22,657,058	\$ 269,661,616
Expenses:								
Salaries and Wages	43,187,250	-	-	13,417,265	-	17,786,968	21,023,171	95,414,654
Benefits	12,491,873	-	-	4,344,493	-	4,813,606	5,477,739	27,127,711
Purchased Services	9,564,532	-	-	679,609	-	6,777,263	403,320	17,424,725
Medical Supplies	136,310	-	-	680,718	-	1,088,809	1,240,342	3,146,179
Other Supplies	1,719,355	-	2,245	1,055,414	-	1,325,972	436,417	4,539,403
Contracted Physician Expense	-	-	193	17,675	-	8,236,350	-	8,254,218
Medicaid Match-	-	17,080,730	-	-	-	-	-	17,080,730
Medical Services	8,087,425	-	-	34,864	-	-	782,428	8,904,717
Drugs	(1,466)	-	-	384,218	-	757,611	555,006	1,695,368
Repairs and Maintenance	8,868,636	-	31,349	414,697	-	1,949,020	447,933	11,711,636
Lease and Rental	2,167,897	-	90	1,506	-	505,805	1,502,825	4,178,123
Utilities	131,036	-	-	472,823	-	1,109,516	92,459	1,805,833
Other Expense	12,414,049	-	14	170,095	-	790,854	1,273,972	14,648,984
Insurance	655,513	-	-	89,370	-	226,551	63,853	1,035,287
Sponsored Programs.	9,517,904	-	-	-	-	-	-	9,517,904
Total Operating Expenses	108,940,314	17,080,730	33,891	21,762,744	-	45,368,327	33,299,465	226,485,472
Net Performance before Depreciation & Overhead Allocations	\$ 86,234,720	\$ (11,177,780)	\$ (30,692)	\$ (2,914,262)	-	\$ (18,293,433)	\$ (10,642,407)	\$ 43,176,145
Budget	\$ 53,498,866	\$ (10,861,300)	-	\$ (4,365,039)	-	\$ (23,730,981)	\$ (15,766,916)	\$ (1,225,370)
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 57,614,630	\$ (10,935,595)	\$ (4,557,727)	\$ (1,295,949)	\$ (1,630)	\$ (19,316,833)	\$ (962,548)	\$ 20,544,348

	General Fund	General Fund	Medicaid Match	Medicaid Match	Capital Projects	Capital Projects	Government Funds	Government Funds
	Sep 2023	Aug 2023	Sep 2023	Aug 2023	Sep 2023	Aug 2023	Sep 2023	Aug 2023
Assets								
Cash and Cash Equivalents	\$62,476,140	\$67,477,675	\$(7,246,281)	\$(5,716,983)	\$253,231	\$253,231	\$55,483,091	\$62,013,924
Restricted Cash	-	-	-	-	-	-	-	-
Investments	106,247,394	122,857,628	-	-	-	-	106,247,394	122,857,628
Accounts Receivable, net	828,683	1,024,790	-	-	341,220	-	1,169,903	1,024,790
Due From Other Governments	5,533,951	5,629,133	0	491,667	-	-	5,533,951	6,120,800
Inventory	34,689	22,866	-	-	-	-	34,689	22,866
Other Current Assets	7,366,293	6,897,430	-	-	-	-	7,366,293	6,897,430
Net Investment in Capital Assets	-	-	-	-	-	-	-	-
Right Of Use Assets	-	-	-	-	-	-	-	-
Total Assets	\$182,487,150	\$203,909,524	(7,246,281)	(5,225,316)	\$594,451	\$253,231	\$175,835,321	\$198,937,440
Liabilities								
Accounts Payable	7,149,439	3,919,041	-	-	996,003	1,169,549	8,145,442	5,088,590
Medical Benefits Payable	4,454,000	4,454,000	-	-	-	-	4,454,000	4,454,000
Due to Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue-	2,863,411	3,292,670	-	-	-	-	2,863,411	3,292,670
Accrued Interest	-	-	-	-	0	0	0	0
Other Current Liabilities	2,973,921	2,639,682	-	-	-	-	2,973,921	2,639,682
Lease Liability	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	382,766	382,766	-	-	-	-	382,766	382,766
Total Liabilities	17,823,536	14,688,159	-	-	996,003	1,169,549	18,819,539	15,857,708
Fund Balances								
Nonspendable	6,331,136	5,838,088	-	-	-	-	6,331,136	5,838,088
Stabilization Fund	69,332,974	69,332,974	-	-	-	-	69,332,974	69,332,974
Assigned to Capital Projects	-	-	-	-	(401,552)	(916,317)	(401,552)	(916,317)
Assigned to Medicaid Match	-	-	(7,246,281)	(5,225,316)	-	-	(7,246,281)	(5,225,316)
Unassigned	88,999,504	114,050,303	0	0	0	0	88,999,504	114,050,303
Ending Fund Balance	164,663,614	189,221,365	(7,246,281)	(5,225,316)	(401,552)	(916,317)	157,015,782	183,079,732
Total Liabilities and Fund Balances	\$182,487,150	\$203,909,524	(7,246,281)	(5,225,316)	\$594,451	\$253,231	\$175,835,321	\$198,937,440

	Healey Center	Healey Center	Lakeside Medical	Lakeside Medical	Primary Care Clinics	Primary Care Clinics	Business-Type Funds	Business-Type Funds
	Sep 2023	Aug 2023	Sep 2023	Aug 2023	Sep 2023	Aug 2023	Sep 2023	Aug 2023
Assets								
Cash and Cash Equivalents	\$3,358,672	\$2,552,331	\$22,634,694	\$20,995,011	\$16,196,108	\$13,821,067	\$42,189,474	\$37,368,409
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Investments	-	-	-	-	-	-	-	-
Accounts Receivable, net	943,262	968,984	1,173,777	1,352,012	2,450,514	3,162,945	4,567,553	5,483,940
Due From Other Governments	-	758,333	636,202	542,578	1,860,367	1,378,001	2,496,568	2,678,912
Inventory	-	-	875,003	1,002,323	-	-	875,003	1,002,323
Other Current Assets	122,090	88,943	573,257	668,594	280,535	290,077	975,882	1,047,613
Net Investment in Capital Assets	15,964,210	16,038,028	31,646,617	31,858,944	3,439,158	2,690,308	51,049,985	50,587,280
Right Of Use Assets	1,489	1,489	244,313	244,313	3,239,214	3,239,214	3,485,016	3,485,016
Total Assets	\$20,393,611	\$20,411,995	\$57,783,863	\$56,663,774	\$27,465,895	\$24,581,611	\$105,643,369	\$101,657,380
Deferred Outflows of Resources								
Deferred Outflows Related to Pensions	\$66,683	\$66,683	\$23,931	\$23,931	\$52,533	\$52,533	\$143,147	\$143,147
Liabilities								
Accounts Payable	272,537	235,415	1,745,564	1,440,143	595,437	421,829	2,613,537	2,097,387
Medical Benefits Payable	-	-	-	-	-	-	-	-
Due to Other Governments	67,082	67,074	-	-	-	-	67,082	67,074
Deferred Revenue-	-	-	15,601	1,204,688	3,070	12,672	18,671	1,217,359
Accrued Interest	14	14	1,541	1,541	43,109	43,109	44,663	44,663
Other Current Liabilities	1,436,211	1,708,713	2,234,355	2,346,358	1,965,852	1,796,991	5,636,418	5,852,062
Lease Liability	1,503	1,503	233,159	233,159	3,475,476	3,475,476	3,710,137	3,710,137
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	1,144,174	1,185,951	1,426,505	1,472,417	1,148,766	1,147,933	3,719,446	3,806,301
Total Liabilities	2,921,521	3,198,670	5,656,725	6,698,306	7,231,709	6,898,010	15,809,955	16,794,985
Deferred Inflows of Resources								
Deferred Inflows	\$187,565	\$187,565	\$53,025	\$53,025	\$33,656	\$33,656	\$274,246	\$274,246
Net Position								
Net Investment in Capital Assets	15,964,210	16,038,028	31,646,617	31,858,944	3,439,158	2,690,308	51,049,985	50,587,280
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Unrestricted	1,383,111	1,050,528	20,451,427	18,077,431	16,813,905	15,012,170	38,648,443	34,140,129
Total Net Position	17,351,208	17,092,443	52,098,044	49,936,375	20,253,063	17,702,478	89,702,315	84,731,296
Total Net Position	\$20,272,729	\$20,291,113	\$57,754,769	\$56,634,680	\$27,484,772	\$24,600,488	\$105,512,270	\$101,526,281

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	\$ 75	\$ (75)	-	-	-	-
190,831	192,660	(1,829)	(0.9%)	(157,707)	348,537	(221.0%)
341,422	271,610	69,812	25.7%	333,657	7,765	2.3%
38,587	133,337	(94,750)	(71.1%)	-	38,587	-
336,532	105,104	231,428	220.2%	95,645	240,888	251.9%
(467,960)	(500,000)	32,040	(6.4%)	(1,849,806)	1,381,846	(74.7%)
(92,187)	54,200	(146,387)	(270.1%)	245,283	(337,470)	(137.6%)
\$ 347,224	\$ 256,986	\$ 90,238	35.1%	\$ (1,332,929)	\$ 1,680,153	(126.0%)
5,353,004	3,503,658	(1,849,346)	(52.8%)	3,772,653	(1,580,351)	(41.9%)
1,162,718	1,106,111	(56,606)	(5.1%)	785,236	(377,481)	(48.1%)
1,138,565	1,360,162	221,597	16.3%	(335,990)	(1,474,556)	438.9%
40,570	20,934	(19,635)	(93.8%)	7,151	(33,418)	(467.3%)
278,198	165,740	(112,458)	(67.9%)	119,665	(158,534)	(132.5%)
533,130	1,475,065	941,935	63.9%	2,466,328	1,933,198	78.4%
59,129	1,000	(58,129)	(5,812.9%)	2,544	(56,585)	(2,224.3%)
408,675	822,148	413,472	50.3%	(2,334,234)	(2,742,909)	117.5%
216,270	207,122	(9,148)	(4.4%)	(889,794)	(1,106,065)	124.3%
17,343	10,572	(6,771)	(64.0%)	13,686	(3,657)	(26.7%)
425,814	1,108,374	682,560	61.6%	1,178,078	752,265	63.9%
59,472	128,545	69,073	53.7%	49,868	(9,604)	(19.3%)
834,502	836,532	2,030	0.2%	752,456	(82,046)	(10.9%)
\$ 10,527,391	\$ 10,745,963	\$ 218,572	2.0%	\$ 5,587,647	\$ (4,939,744)	(88.4%)
\$ (10,180,167)	\$ (10,488,978)	\$ 308,811	(2.9%)	\$ (6,920,575)	\$ (3,259,591)	47.1%
(1,371,121)	(2,108,935)	(737,814)	35.0%	(1,606,253)	(235,132)	14.6%
9,156,270	8,637,028	(519,242)	(6.0%)	3,981,394	(5,174,876)	(130.0%)
\$ (8,809,046)	\$ (8,380,042)	\$ (429,003)	5.1%	\$ (5,314,322)	\$ (3,494,723)	65.8%
-	9,167	9,167	-	-	-	-
\$ (1,037,631)	\$ (26,750,000)	\$ 25,712,369	(96.1%)	\$ (19,670,045)	\$ (18,632,414)	94.7%

Revenues:

Ad Valorem Taxes	\$ 178,725,110	\$ 178,400,000	\$ 325,110	0.2%	\$ 155,527,504	\$ 23,197,606	14.9%
Net Patient Service Revenue	2,835,883	3,127,300	(291,417)	(9.3%)	1,827,640	1,008,242	55.2%
Intergovernmental Revenue	3,431,119	3,259,317	171,802	5.3%	3,543,761	(112,642)	(3.2%)
Grants	38,587	1,600,000	(1,561,413)	(97.6%)	123,753	(85,166)	(68.8%)
Interest Earnings	6,108,103	1,261,270	4,846,833	384.3%	878,347	5,229,756	595.4%
Unrealized Gain/(Loss) On Investments	1,779,300	(6,000,000)	7,779,300	(129.7%)	(8,038,521)	9,817,821	(122.1%)
Other Revenue	2,256,932	2,316,960	(60,028)	(2.6%)	2,415,440	(158,508)	(6.6%)
Total Revenues	\$ 195,175,034	\$ 183,964,847	\$ 11,210,187	6.1%	\$ 156,277,924	\$ 38,897,109	24.9%

Expenditures:

Salaries and Wages	43,187,250	43,429,005	241,755	0.6%	40,148,313	(3,038,937)	(7.6%)
Benefits	12,491,873	13,273,299	781,427	5.9%	11,789,540	(702,333)	(6.0%)
Purchased Services	9,564,532	16,321,225	6,756,693	41.4%	9,304,745	(259,787)	(2.8%)
Medical Supplies	136,310	251,200	114,890	45.7%	98,893	(37,417)	(37.8%)
Other Supplies	1,719,355	1,989,090	269,735	13.6%	1,320,903	(398,452)	(30.2%)
Medical Services	8,087,425	17,700,000	9,612,575	54.3%	9,295,453	1,208,027	13.0%
Drugs	(1,466)	12,000	13,466	112.2%	4,300	5,767	134.1%
Repairs and Maintenance	8,868,636	9,865,339	996,703	10.1%	4,221,370	(4,647,267)	(110.1%)
Lease and Rental	2,167,897	2,485,353	317,456	12.8%	1,094,052	(1,073,845)	(98.2%)
Utilities	131,036	126,860	(4,176)	(3.3%)	125,433	(5,603)	(4.5%)
Other Expense	12,414,049	13,432,194	1,018,145	7.6%	10,972,240	(1,441,809)	(13.1%)
Insurance	655,513	1,542,469	886,956	57.5%	664,461	8,948	1.3%
Sponsored Programs	9,517,904	10,037,947	520,043	5.2%	9,623,592	105,688	1.1%
Total Operational Expenditures	\$ 108,940,314	\$ 130,465,981	\$ 21,525,667	16.5%	\$ 98,663,295	\$ (10,277,019)	(10.4%)

Net Performance before Depreciation & Overhead Allocations

\$ 86,234,720	\$ 53,498,866	\$ 32,735,854	61.2%	\$ 57,614,630	\$ 28,620,090	49.7%	
Total Overhead Allocations	(19,700,514)	(25,306,109)	(5,605,595)	22.2%	(23,044,666)	(3,344,152)	14.5%
Total Expenditures	89,239,800	105,159,872	15,920,072	15.1%	75,618,628	(13,621,172)	(18.0%)

Net Margin

\$ 105,935,234	\$ 78,804,975	\$ 27,130,259	34.4%	\$ 80,659,296	\$ 25,275,938	31.3%
Capital	-	110,000	110,000	-	-	-

Transfer In/(Out)

\$ (55,697,824)	\$ (107,000,000)	\$ 51,302,176	(47.9%)	\$ (60,004,806)	\$ (4,306,982)	7.2%
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Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
31,692	133,337	(101,645)	(76.2%)	-	31,692	-	31,692	1,600,000	(1,568,308)	(98.0%)	-	31,692	-
-	-	-	-	-	-	-	106,460	-	106,460	-	333,180	(226,720)	(68.0%)
\$ 31,692	\$ 133,337	\$ (101,645)	(76.2%)	-	\$ 31,692	-	\$ 138,152	\$ 1,600,000	\$ (1,461,848)	(91.4%)	\$ 333,180	\$ (195,029)	(58.5%)
Direct Operating Expenditures:													
14,621	34,246	19,624	57.3%	18,364	3,742	20.4%	365,322	410,932	45,610	11.1%	242,864	(122,459)	(50.4%)
4,507	9,690	5,183	53.5%	5,959	1,452	24.4%	83,057	116,278	33,221	28.6%	79,262	(3,796)	(4.8%)
34,090	125,422	91,332	72.8%	-	(34,090)	-	64,810	1,505,000	1,440,190	95.7%	692	(64,118)	(9,265.6%)
41	38	(3)	(7.9%)	-	(41)	-	477	450	(27)	(6.0%)	150	(327)	(218.0%)
35,006	625,028	590,022	94.4%	2,203,519	2,168,514	98.4%	882,118	7,500,000	6,617,882	88.2%	4,221,964	3,339,846	79.1%
11,554	13,784	2,230	16.2%	145	(11,408)	(7,867.6%)	16,074	165,400	149,326	90.3%	1,923	(14,151)	(735.9%)
99,819	808,207	708,388	87.6%	2,227,987	2,128,168	95.5%	1,411,859	9,698,060	8,286,201	85.4%	4,546,855	3,134,995	68.9%
\$ (68,127)	\$ (674,870)	\$ 606,743	(89.9%)	\$ (2,227,987)	\$ 2,159,860	(96.9%)	\$ (1,273,707)	\$ (8,098,060)	\$ 6,824,353	(84.3%)	\$ (4,213,674)	\$ 2,939,967	(69.8%)
Net Performance before Depreciation & Overhead Allocations													
Overhead Allocations:													
698	641	(57)	(8.9%)	-	(698)	-	7,037	7,693	656	8.5%	1,570	(5,467)	(348.2%)
161	392	231	58.9%	41	(120)	(292.7%)	1,666	4,703	3,037	64.6%	467	(1,199)	(256.7%)
1,663	1,635	(28)	(1.7%)	1,383	(280)	(20.2%)	18,836	19,616	780	4.0%	14,959	(3,877)	(25.9%)
-	2,480	2,480	-	690	690	-	29,759	29,760	1	-	11,794	(17,965)	(152.3%)
1,420	1,696	276	16.3%	828	(592)	(71.5%)	14,195	20,356	6,161	30.3%	9,576	(4,619)	(48.2%)
1,422	1,660	238	14.3%	478	(944)	(197.5%)	12,797	19,922	7,125	35.8%	4,981	(7,816)	(156.9%)
261	249	(12)	(4.8%)	73	(188)	(257.5%)	2,531	2,993	462	15.4%	876	(1,655)	(188.9%)
532	661	129	19.5%	151	(381)	(252.3%)	5,111	7,935	2,824	35.6%	1,699	(3,412)	(200.8%)
-	-	-	-	236	236	-	-	-	-	-	2,307	2,307	-
2,375	2,766	391	14.1%	1,224	(1,151)	(94.0%)	27,589	33,186	5,597	16.9%	21,555	(6,034)	(28.0%)
365	1,008	643	63.8%	407	42	10.3%	12,095	12,096	1	-	3,414	(8,681)	(254.3%)
1,789	1,988	199	10.0%	596	(1,193)	(200.2%)	20,276	23,854	3,578	15.0%	8,530	(11,746)	(137.7%)
964	1,014	50	4.9%	124	(840)	(677.4%)	8,366	12,169	3,803	31.3%	1,652	(6,714)	(406.4%)
-	284	284	-	286	286	-	3,624	3,408	(216)	(6.3%)	2,865	(759)	(26.5%)
3,220	2,480	(740)	(29.8%)	-	(3,220)	-	26,472	29,760	3,288	11.0%	-	(26,472)	-
-	389	389	-	215	215	-	4,641	4,666	25	0.5%	3,159	(1,483)	(46.9%)
251	481	230	47.8%	178	(73)	(41.0%)	5,453	5,777	324	5.6%	2,133	(3,320)	(155.6%)
-	322	322	-	-	-	-	4,221	3,863	(358)	(9.3%)	-	(4,221)	-
15,121	20,147	5,026	24.9%	6,911	(8,210)	(118.8%)	204,669	241,757	37,088	15.3%	91,536	(113,133)	(123.6%)
114,940	828,355	713,414	86.1%	2,234,899	2,119,958	94.9%	1,616,528	9,939,817	8,323,289	83.7%	4,638,391	3,021,863	65.1%
\$ (83,248)	\$ (695,018)	\$ 611,769	(88.0%)	\$ (2,234,899)	\$ 2,151,650	(96.3%)	\$ (1,478,376)	\$ (8,339,817)	\$ 6,861,441	(82.3%)	\$ (4,305,210)	\$ 2,826,834	(65.7%)
Net Margin													

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$853,128	\$1,189,408	\$(336,280)	(28.3%)	\$1,158,927	\$(305,799)	(26.4%)	Gross Patient Revenue	\$14,347,048	\$15,259,700	\$(912,652)	(6.0%)	\$14,473,234	\$(126,186)	(0.9%)
487,025	835,372	(348,347)	(41.7%)	1,021,647	(534,622)	(52.3%)	Contractual Allowance	9,433,405	10,163,600	(730,195)	(7.2%)	10,657,953	(1,224,548)	(11.5%)
-	22,511	(22,511)	-	31,967	(31,967)	-	Charity Care	155,916	273,900	(117,984)	(43.1%)	328,168	(172,252)	(52.5%)
246,377	170,126	76,251	44.8%	289,564	(43,187)	(14.9%)	Bad Debt	2,634,733	2,069,900	564,833	27.3%	1,709,156	925,578	54.2%
733,402	1,028,009	(294,607)	(28.7%)	1,343,177	(609,775)	(45.4%)	Total Contractuals and Bad Debt	12,224,054	12,507,400	(283,346)	(2.3%)	12,695,276	(471,222)	(3.7%)
119,726	161,399	(41,673)	(25.8%)	(184,250)	303,976	(165.0%)	Net Patient Service Revenue	2,122,994	2,752,300	(629,306)	(22.9%)	1,777,958	345,036	19.4%
14.03%	13.57%			(15.90%)			Collection %	14.80%	18.04%		12.28%			
\$ 119,726	\$ 161,399	\$ (41,673)	(25.8%)	\$ (184,250)	\$ 303,976	(165.0%)	Total Revenues	\$ 2,122,994	\$ 2,752,300	\$ (629,306)	(22.9%)	\$ 1,777,958	\$ 345,036	19.4%
Direct Operating Expenditures:														
265,352	218,759	(46,592)	(21.3%)	129,561	(135,791)	(104.8%)	Salaries and Wages	2,784,897	2,624,995	(159,902)	(6.1%)	2,255,792	(529,105)	(23.5%)
57,933	53,932	(4,001)	(7.4%)	39,010	(18,923)	(48.5%)	Benefits	657,467	647,157	(10,309)	(1.6%)	616,521	(40,945)	(6.6%)
473,818	292,071	(181,747)	(62.2%)	100,426	(373,392)	(371.8%)	Purchased Services	3,219,630	3,504,700	285,070	8.1%	3,036,821	(182,809)	(6.0%)
735	1,683	948	56.3%	173	(562)	(324.9%)	Medical Supplies	18,478	20,200	1,722	8.5%	15,207	(3,271)	(21.5%)
189,404	35,883	(153,521)	(427.8%)	4,546	(184,858)	(4,066.4%)	Other Supplies	696,775	430,580	(266,195)	(61.8%)	157,728	(539,047)	(341.8%)
26,640	75,477	48,837	64.7%	16,711	(9,929)	(59.4%)	Repairs and Maintenance	475,471	905,689	430,218	47.5%	401,046	(74,425)	(18.6%)
5,817	5,417	(400)	(7.4%)	(67,626)	(73,443)	108.6%	Lease and Rental	69,807	65,000	(4,807)	(7.4%)	(11,635)	(81,442)	700.0%
10,757	5,584	(5,173)	(92.6%)	5,749	(5,008)	(87.1%)	Utilities	68,724	67,000	(1,724)	(2.6%)	65,711	(3,013)	(4.6%)
64,385	56,925	(7,460)	(13.1%)	3,993	(60,392)	(1,512.4%)	Other Expense	504,700	665,266	160,566	24.1%	348,534	(156,166)	(44.8%)
16,129	76,720	60,591	79.0%	18,544	2,415	13.0%	Insurance	196,424	920,600	724,176	78.7%	221,064	24,640	11.1%
1,110,970	822,452	(288,517)	(35.1%)	251,086	(859,883)	(342.5%)	Total Operating Expenditures	8,692,373	9,851,187	1,158,814	11.8%	7,106,789	(1,585,584)	(22.3%)
\$ (991,244)	\$ (661,053)	\$ (330,191)	49.9%	\$ (435,337)	\$ (555,908)	127.7%	Net Performance before Depreciation & Overhead Allocations	\$ (6,569,379)	\$ (7,098,887)	\$ 529,508	(7.5%)	\$ (5,328,832)	\$ (1,240,548)	23.3%
Overhead Allocations:														
3,129	2,873	(256)	(8.9%)	-	(3,129)	-	Risk Management	31,537	34,480	2,943	8.5%	20,266	(11,271)	(55.6%)
5,891	7,114	1,223	17.2%	14,512	8,621	59.4%	Revenue Cycle	63,293	85,364	22,071	25.9%	189,272	125,979	66.6%
720	1,757	1,037	59.0%	527	(193)	(36.6%)	Internal Audit	7,472	21,080	13,608	64.6%	6,026	(1,446)	(24.0%)
-	11,115	11,115	-	8,907	8,907	-	Administration	133,377	133,377	-	-	152,223	18,846	12.4%
5,681	6,786	1,105	16.3%	3,956	(1,725)	(43.6%)	Human Resources	56,786	81,424	24,638	30.3%	45,724	(11,062)	(24.2%)
6,373	7,441	1,068	14.4%	6,174	(199)	(3.2%)	Legal	57,348	89,287	31,939	35.8%	64,282	6,934	10.8%
1,172	1,118	(54)	(4.8%)	942	(230)	(24.4%)	Records	11,343	13,413	2,070	15.4%	11,310	(33)	(0.3%)
2,382	2,964	582	19.6%	1,948	(434)	(22.3%)	Compliance	22,910	35,563	12,653	35.6%	21,928	(982)	(4.5%)
-	-	-	-	3,052	3,052	-	Clinical Labor Pool Alloc	-	-	-	-	29,780	29,780	-
10,643	12,395	1,752	14.1%	15,793	5,150	32.6%	IT Operations	123,649	148,732	25,083	16.9%	278,200	154,551	55.6%
1,635	4,518	2,883	63.8%	5,250	3,615	68.9%	IT Security	54,211	54,211	-	-	44,057	(10,154)	(23.0%)
8,020	8,909	889	10.0%	7,698	(322)	(4.2%)	Finance	90,872	106,908	16,036	15.0%	110,095	19,223	17.5%
4,322	4,545	223	4.9%	1,602	(2,720)	(169.8%)	Corporate Communications	37,495	54,538	17,043	31.2%	21,316	(16,179)	(75.9%)
-	1,273	1,273	-	3,696	3,696	-	Information Technology	16,237	15,274	(963)	(6.3%)	36,973	20,736	56.1%
14,432	11,115	(3,317)	(29.8%)	-	(14,432)	-	IT Service Center	118,641	133,376	14,735	11.0%	-	(118,641)	-
-	1,743	1,743	-	2,773	2,773	-	Performance Excellence	20,798	20,913	115	0.5%	40,765	19,967	49.0%
1,124	2,158	1,034	47.9%	2,295	1,171	51.0%	Corporate Quality	24,438	25,892	1,454	5.6%	27,528	3,090	11.2%
-	1,443	1,443	-	-	-	-	Supply Chain	18,921	17,312	(1,609)	(9.3%)	-	(18,921)	-
-	2,712	2,712	-	-	-	-	HIM Department	32,426	32,538	112	0.3%	-	(32,426)	-
4,137	5,751	1,614	28.1%	-	(4,137)	-	Coding	60,430	69,009	8,579	12.4%	-	(60,430)	-
927	1,106	179	16.2%	-	(927)	-	Reimbursement	7,465	13,272	5,807	43.8%	-	(7,465)	-
70,588	98,835	28,247	28.6%	79,124	8,536	10.8%	Total Overhead Allocations-	989,649	1,185,963	196,314	16.6%	1,099,747	110,098	10.0%
1,181,558	921,287	(260,271)	(28.3%)	330,210	(851,348)	(257.8%)	Total Expenditures	9,682,022	11,037,150	1,355,128	12.3%	8,206,537	(1,475,486)	(18.0%)

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ (1,061,832)	\$ (759,888)	\$ (301,944)	39.7%	\$ (514,460)	\$ (547,372)	106.4%

Net Margin

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ (7,559,028)	\$ (8,284,850)	\$ 725,822	(8.8%)	\$ (6,428,579)	\$ (1,130,449)	17.6%

Unaudited

Current Month							Fiscal Year To Date								
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%		
-	-	-	-	-	-	-	Total Revenues	-	-	-	-	-	-		
82,600	124,843	42,243	33.8%	60,418	(22,182)	(36.7%)	Direct Operating Expenditures:	1,078,211	1,498,056	419,845	28.0%	476,426	(601,785)	(126.3%)	
25,461	38,185	12,724	33.3%	18,968	(6,493)	(34.2%)	Salaries and Wages	354,765	458,198	103,433	22.6%	159,989	(194,776)	(121.7%)	
283,950	286,371	2,421	0.8%	(255,780)	(539,730)	211.0%	Benefits	3,230,557	3,436,300	205,743	6.0%	2,805,267	(425,290)	(15.2%)	
3,737	1,775	(1,961)	(110.5%)	1,557	(2,180)	(140.0%)	Purchased Services	13,861	21,300	7,439	34.9%	12,096	(1,765)	(14.6%)	
498,125	850,037	351,913	41.4%	262,809	(235,316)	(89.5%)	Other Supplies	7,205,306	10,200,000	2,994,694	29.4%	5,073,488	(2,131,817)	(42.0%)	
4,404	11,534	7,130	61.8%	(3,212)	(7,616)	237.1%	Medical Services	30,942	138,400	107,458	77.6%	25,929	(5,013)	(19.3%)	
834,502	836,532	2,030	0.2%	-	(834,502)	-	Other Expense	9,517,904	10,037,947	520,043	5.2%	-	(9,517,904)	-	
1,732,778	2,149,278	416,500	19.4%	84,760	(1,648,018)	(1,944.3%)	Sponsored Programs.	Total Operating Expenditures	21,431,545	25,790,201	4,358,656	16.9%	8,553,195	(12,878,350)	(150.6%)
\$ (1,732,778)	\$ (2,149,278)	\$ 416,500	(19.4%)	\$ (84,760)	\$ (1,648,018)	1,944.3%	Net Performance before Depreciation & Overhead Allocations	\$ (21,431,545)	\$ (25,790,201)	\$ 4,358,656	(16.9%)	\$ (8,553,195)	\$ (12,878,350)	150.6%	
1,887	1,733	(154)	(8.9%)	-	(1,887)	-	Overhead Allocations:	19,024	20,798	1,774	8.5%	10,427	(8,597)	(82.4%)	
434	1,060	626	59.1%	271	(163)	(60.1%)	Risk Management	4,507	12,715	8,208	64.6%	3,101	(1,406)	(45.3%)	
-	6,705	6,705	-	4,583	4,583	-	Internal Audit	80,452	80,453	1	-	78,320	(2,132)	(2.7%)	
5,681	6,786	1,105	16.3%	2,485	(3,196)	(128.6%)	Administration	56,786	81,424	24,638	30.3%	28,727	(28,059)	(97.7%)	
3,844	4,488	644	14.3%	3,176	(668)	(21.0%)	Human Resources	34,594	53,858	19,264	35.8%	33,074	(1,520)	(4.6%)	
707	674	(33)	(4.9%)	485	(222)	(45.8%)	Legal	6,843	8,091	1,248	15.4%	5,819	(1,024)	(17.6%)	
1,437	1,788	351	19.6%	1,002	(435)	(43.4%)	Records	13,820	21,451	7,631	35.6%	11,282	(2,538)	(22.5%)	
-	-	-	-	1,570	1,570	-	Compliance	-	-	-	-	15,322	15,322	-	
6,420	7,477	1,057	14.1%	8,126	1,706	21.0%	Clinical Labor Pool Alloc	74,585	89,715	15,130	16.9%	143,136	68,551	47.9%	
986	2,725	1,739	63.8%	2,701	1,715	63.5%	IT Operations	32,701	32,700	(1)	-	22,668	(10,033)	(44.3%)	
4,838	5,374	536	10.0%	3,960	(878)	(22.2%)	IT Security	54,813	64,487	9,674	15.0%	56,645	1,832	3.2%	
2,607	2,742	135	4.9%	824	(1,783)	(216.4%)	Finance	22,617	32,898	10,281	31.3%	10,967	(11,650)	(106.2%)	
-	768	768	-	1,901	1,901	-	Corporate Communications	9,795	9,214	(581)	(6.3%)	19,023	9,228	48.5%	
8,706	6,705	(2,001)	(29.8%)	-	(8,706)	-	Information Technology	71,567	80,453	8,886	11.0%	-	(71,567)	-	
-	1,051	1,051	-	1,427	1,427	-	IT Service Center	12,545	12,615	70	0.6%	20,974	8,429	40.2%	
678	1,302	624	47.9%	1,181	503	42.6%	Performance Excellence	14,740	15,618	878	5.6%	14,164	(576)	(4.1%)	
-	870	870	-	-	-	-	Corporate Quality	11,413	10,442	(971)	(9.3%)	-	(11,413)	-	
38,225	52,247	14,022	26.8%	33,693	(4,532)	(13.5%)	Supply Chain	Total Overhead Allocations-	520,802	626,932	106,130	16.9%	473,648	(47,154)	(10.0%)
1,771,003	2,201,525	430,522	19.6%	118,453	(1,652,550)	(1,395.1%)	Total Expenditures	21,952,347	26,417,133	4,464,786	16.9%	9,026,843	(12,925,504)	(143.2%)	
\$ (1,771,003)	\$ (2,201,525)	\$ 430,522	(19.6%)	\$ (118,453)	\$ (1,652,550)	1,395.1%	Net Margin	\$ (21,952,347)	\$ (26,417,133)	\$ 4,464,786	(16.9%)	\$ (9,026,843)	\$ (12,925,504)	143.2%	

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	-	-	-	Total Revenues	-	-	-	-	\$ 6,300	\$ (6,300)	-
							Direct Operating Expenditures:							
208,617	216,538	7,921	3.7%	152,714	(55,902)	(36.6%)	Salaries and Wages	2,537,231	2,598,336	61,105	2.4%	2,476,171	(61,060)	(2.5%)
63,867	70,571	6,703	9.5%	55,705	(8,163)	(14.7%)	Benefits	815,216	846,812	31,596	3.7%	787,849	(27,366)	(3.5%)
1,988	3,881	1,893	48.8%	5,951	3,963	66.6%	Purchased Services	20,137	46,570	26,433	56.8%	21,436	1,299	6.1%
7,291	-	(7,291)	-	-	(7,291)	-	Medical Supplies	30,953	-	(30,953)	-	-	(30,953)	-
4,801	11,855	7,053	59.5%	3,158	(1,644)	(52.1%)	Other Supplies	69,420	142,250	72,830	51.2%	67,092	(2,328)	(3.5%)
58,891	(250)	(59,141)	23,656.4%	2,544	(56,346)	(2,214.9%)	Drugs	(4,167)	(3,000)	1,167	(38.9%)	4,300	8,468	196.9%
105	1,883	1,778	94.4%	1,705	1,600	93.8%	Repairs and Maintenance	14,924	22,600	7,677	34.0%	15,062	138	0.9%
12,670	13,488	818	6.1%	8,173	(4,497)	(55.0%)	Lease and Rental	108,071	161,853	53,782	33.2%	75,345	(32,725)	(43.4%)
119	130	12	8.5%	-	(119)	-	Utilities	119	1,560	1,441	92.4%	-	(119)	-
7,810	8,152	343	4.2%	(1,010)	(8,819)	873.2%	Other Expense	56,813	97,823	41,010	41.9%	48,997	(7,816)	(16.0%)
2,517	3,508	991	28.2%	2,307	(210)	(9.1%)	Insurance	31,476	42,100	10,624	25.2%	31,701	224	0.7%
368,676	329,757	(38,919)	(11.8%)	231,248	(137,428)	(59.4%)	Total Operating Expenditures	3,680,192	3,956,904	276,712	7.0%	3,527,953	(152,239)	(4.3%)
\$ (368,676)	\$ (329,757)	\$ (38,919)	11.8%	\$ (231,248)	\$ (137,428)	59.4%	Net Performance before Depreciation & Overhead Allocations	\$ (3,680,192)	\$ (3,956,904)	\$ 276,712	(7.0%)	\$ (3,521,653)	\$ (158,539)	4.5%
							Overhead Allocations:							
1,257	1,154	(103)	(8.9%)	-	(1,257)	-	Risk Management	12,668	13,849	1,181	8.5%	8,514	(4,154)	(48.8%)
289	706	417	59.1%	221	(68)	(30.8%)	Internal Audit	3,000	8,467	5,467	64.6%	2,532	(468)	(18.5%)
-	4,465	4,465	-	3,742	3,742	-	Administration	53,574	53,573	(1)	-	63,950	10,376	16.2%
8,379	10,009	1,630	16.3%	6,338	(2,041)	(32.2%)	Human Resources	83,758	120,100	36,342	30.3%	73,255	(10,503)	(14.3%)
2,560	2,989	429	14.4%	2,594	34	1.3%	Legal	23,035	35,864	12,829	35.8%	27,005	3,970	14.7%
471	449	(22)	(4.9%)	396	(75)	(18.9%)	Records	4,557	5,387	830	15.4%	4,752	195	4.1%
957	1,190	233	19.6%	818	(139)	(17.0%)	Compliance	9,203	14,284	5,081	35.6%	9,212	9	0.1%
-	-	-	-	1,282	1,282	-	Clinical Labor Pool Alloc	-	-	-	-	12,511	12,511	-
4,275	4,979	704	14.1%	6,635	2,360	35.6%	IT Operations	49,666	59,741	10,075	16.9%	116,873	67,207	57.5%
657	1,815	1,158	63.8%	2,206	1,549	70.2%	IT Security	21,775	21,775	-	-	18,509	(3,266)	(17.6%)
3,221	3,579	358	10.0%	3,234	13	0.4%	Finance	36,499	42,942	6,443	15.0%	46,252	9,753	21.1%
1,736	1,826	90	4.9%	673	(1,063)	(157.9%)	Corporate Communications	15,062	21,907	6,845	31.2%	8,955	(6,107)	(68.2%)
-	511	511	-	1,553	1,553	-	Information Technology	6,522	6,135	(387)	(6.3%)	15,533	9,011	58.0%
5,797	4,465	(1,332)	(29.8%)	-	(5,797)	-	IT Service Center	47,653	53,573	5,920	11.1%	-	(47,653)	-
-	700	700	-	1,165	1,165	-	Performance Excellence	8,353	8,400	47	0.6%	17,125	8,772	51.2%
451	867	416	48.0%	964	513	53.2%	Corporate Quality	9,816	10,400	584	5.6%	11,565	1,749	15.1%
13,254	20,833	7,579	36.4%	10,762	(2,492)	(23.2%)	Security Services	176,953	249,984	73,031	29.2%	83,457	(93,496)	(112.0%)
-	579	579	-	-	-	-	Supply Chain	7,599	6,953	(646)	(9.3%)	-	(7,599)	-
43,304	61,114	17,810	29.1%	42,581	(723)	(1.7%)	Total Overhead Allocations-	569,693	733,334	163,641	22.3%	519,997	(49,696)	(9.6%)
411,980	390,870	(21,110)	(5.4%)	273,829	(138,151)	(50.5%)	Total Expenditures	4,249,885	4,690,238	440,353	9.4%	4,047,951	(201,934)	(5.0%)
\$ (411,980)	\$ (390,870)	\$ (21,110)	5.4%	\$ (273,829)	\$ (138,151)	50.5%	Net Margin	\$ (4,249,885)	\$ (4,690,238)	\$ 440,353	(9.4%)	\$ (4,041,651)	\$ (208,234)	5.2%

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$307,664	\$103,011	\$204,653	198.7%	\$478,411	\$(170,747)	(35.7%)	Gross Patient Revenue	\$3,804,990	\$1,236,000	\$2,568,990	207.8%	\$655,176	\$3,149,814	480.8%
224,421	55,576	168,845	303.8%	278,107	(53,686)	(19.3%)	Contractual Allowance	2,864,027	667,000	2,197,027	329.4%	290,256	2,573,770	886.7%
3,385	8,087	(4,702)	(58.1%)	-	3,385	-	Charity Care	19,139	97,000	(77,861)	(80.3%)	-	19,139	-
8,752	8,087	665	8.2%	173,760	(165,008)	(95.0%)	Bad Debt	208,937	97,000	111,937	115.4%	315,238	(106,301)	(33.7%)
236,559	71,750	164,809	229.7%	451,867	(215,308)	(47.6%)	Total Contractuals and Bad Debt	3,092,102	861,000	2,231,102	259.1%	605,494	2,486,608	410.7%
71,105	31,261	39,844	127.5%	26,544	44,561	167.9%	Net Patient Service Revenue	712,889	375,000	337,889	90.1%	49,682	663,206	1,334.9%
23.11%	30.35%			5.55%			Collection %	18.74%	30.34%		7.58%			
\$ 71,105	\$ 31,261	\$ 39,844	127.5%	\$ 26,544	\$ 44,561	167.9%	Total Revenues	\$ 712,889	\$ 375,000	\$ 337,889	90.1%	\$ 49,682	\$ 663,206	1,334.9%
							Direct Operating Expenditures:							
100,534	94,472	(6,062)	(6.4%)	63,908	(36,626)	(57.3%)	Salaries and Wages	1,179,256	1,133,612	(45,644)	(4.0%)	609,682	(569,574)	(93.4%)
26,874	21,944	(4,930)	(22.5%)	5,695	(21,179)	(371.9%)	Benefits	288,474	263,322	(25,152)	(9.6%)	127,470	(161,004)	(126.3%)
4,400	4,000	(400)	(10.0%)	2,400	(2,000)	(83.3%)	Purchased Services	33,600	48,000	(14,400)	(30.0%)	27,900	(5,700)	(20.4%)
4,127	6,750	2,623	38.9%	5,937	1,810	30.5%	Medical Supplies	22,109	81,000	(58,891)	72.7%	32,291	10,182	31.5%
1,063	4,772	3,709	77.7%	15,840	14,776	93.3%	Other Supplies	61,521	57,260	(4,261)	(7.4%)	83,528	22,006	26.3%
-	-	-	-	-	-	-	Medical Services	1	-	(1)	-	-	(1)	-
239	1,250	1,012	81.0%	-	(239)	-	Drugs	2,701	15,000	(12,299)	82.0%	-	(2,701)	-
792	1,017	225	22.1%	719	(73)	(10.2%)	Repairs and Maintenance	19,557	12,200	(7,357)	(60.3%)	719	(18,838)	(2,620.0%)
1,409	1,417	8	0.6%	924	(485)	(52.5%)	Lease and Rental	13,409	17,000	(3,591)	21.1%	924	(12,485)	(1,351.2%)
4,146	2,685	(1,461)	(54.4%)	2,510	(1,636)	(65.2%)	Other Expense	43,817	32,213	(11,604)	(36.0%)	46,607	2,790	6.0%
1,505	1,600	96	6.0%	1,131	(373)	(33.0%)	Insurance	17,081	19,200	(2,119)	11.0%	7,532	(9,549)	(126.8%)
145,088	139,907	(5,181)	(3.7%)	99,064	(46,024)	(46.5%)	Total Operating Expenditures	1,681,526	1,678,807	(2,719)	(0.2%)	936,651	(744,875)	(79.5%)
\$ (73,983)	\$ (108,646)	\$ 34,663	(31.9%)	\$ (72,520)	\$ (1,463)	2.0%	Net Performance before Depreciation & Overhead Allocations	\$ (968,637)	\$ (1,303,807)	\$ 335,170	(25.7%)	\$ (886,969)	\$ (81,668)	9.2%
							Overhead Allocations:							
533	490	(43)	(8.8%)	-	(533)	-	Risk Management	5,375	5,876	(501)	8.5%	4,049	(1,326)	(32.7%)
8,883	10,727	1,844	17.2%	14,512	5,629	38.8%	Revenue Cycle	95,440	128,719	33,279	25.9%	189,272	93,832	49.6%
123	299	176	58.9%	105	(18)	(17.1%)	Internal Audit	1,273	3,592	2,319	64.6%	1,204	(69)	(5.7%)
-	1,894	1,894	-	1,779	1,779	-	Administration	22,731	22,730	(1)	-	30,412	7,681	25.3%
5,823	6,955	1,132	16.3%	3,790	(2,033)	(53.6%)	Human Resources	58,204	83,459	25,255	30.3%	43,809	(14,395)	(32.9%)
1,086	1,268	182	14.4%	1,233	147	11.9%	Legal	9,773	15,216	5,443	35.8%	12,843	3,070	23.9%
200	191	(9)	(4.7%)	188	(12)	(6.4%)	Records	1,933	2,286	353	15.4%	2,260	327	14.5%
406	505	99	19.6%	389	(17)	(4.4%)	Compliance	3,906	6,060	2,154	35.5%	4,381	475	10.8%
-	-	-	-	610	610	-	Clinical Labor Pool Alloc	-	-	-	-	5,950	5,950	-
1,814	2,112	298	14.1%	3,155	1,341	42.5%	IT Operations	21,072	25,346	4,274	16.9%	55,580	34,508	62.1%
279	770	491	63.8%	1,049	770	73.4%	IT Security	9,240	9,238	(2)	-	8,802	(438)	(5.0%)
1,367	1,518	151	9.9%	1,538	171	11.1%	Finance	15,489	18,219	2,730	15.0%	21,995	6,506	29.6%
737	775	38	4.9%	320	(417)	(130.3%)	Corporate Communications	6,391	9,295	2,904	31.2%	4,259	(2,132)	(50.1%)
-	217	217	-	738	738	-	Information Technology	2,767	2,603	(164)	(6.3%)	7,387	4,620	62.5%
2,460	1,894	(566)	(29.9%)	-	(2,460)	-	IT Service Center	20,218	22,730	2,512	11.1%	-	(20,218)	-
-	297	297	-	554	554	-	Performance Excellence	3,545	3,564	19	0.5%	8,144	4,599	56.5%
191	368	177	48.1%	458	267	58.3%	Corporate Quality	4,164	4,412	248	5.6%	5,500	1,336	24.3%
-	246	246	-	-	-	-	Supply Chain	3,226	2,950	(276)	(9.4%)	-	(3,226)	-
-	428	428	-	-	-	-	HIM Department	5,123	5,141	18	0.4%	-	(5,123)	-
654	909	255	28.1%	-	(654)	-	Coding	9,548	10,903	1,355	12.4%	-	(9,548)	-
146	175	29	16.6%	-	(146)	-	Reimbursement	1,179	2,097	918	43.8%	-	(1,179)	-
24,702	32,038	7,336	22.9%	30,420	5,718	18.8%	Total Overhead Allocations-	300,597	384,436	83,839	21.8%	405,845	105,248	25.9%

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
169,790	171,945	2,155	1.3%	129,484	(40,306)	(31.1%)	1,982,123	2,063,243	81,120	3.9%	1,342,496	(639,627)	(47.6%)
\$ (98,685)	\$ (140,684)	\$ 41,999	(29.9%)	\$ (102,940)	\$ 4,256	(4.1%)	\$ (1,269,234)	\$ (1,688,243)	\$ 419,009	(24.8%)	\$ (1,292,814)	\$ 23,580	(1.8%)

Total Expenditures

Net Margin

Unaudited

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
341,422	271,610	69,812	25.7%	333,657	7,765	2.3%	3,431,119	3,259,317	171,802	5.3%	3,170,560	260,559	8.2%
-	-	-	-	-	-	-	-	-	-	-	36,524	(36,524)	-
\$ 341,422	\$ 271,610	\$ 69,812	25.7%	\$ 333,657	\$ 7,765	2.3%	\$ 3,431,119	\$ 3,259,317	\$ 171,802	5.3%	\$ 3,207,084	\$ 224,035	7.0%
Intergovernmental Revenue							Intergovernmental Revenue						
Grants							Grants						
Total Revenues							Total Revenues						
Direct Operating Expenditures:							Direct Operating Expenditures:						
1,416,345	1,046,025	(370,319)	(35.4%)	796,912	(619,433)	(77.7%)	13,336,611	12,551,752	(784,859)	(6.3%)	12,730,290	(606,321)	(4.8%)
387,495	375,759	(11,736)	(3.1%)	112,859	(274,636)	(243.3%)	4,409,566	4,508,913	99,347	2.2%	4,080,939	(328,627)	(8.1%)
28,287	12,501	(15,786)	(126.3%)	1,007	(27,280)	(2,709.0%)	51,750	150,000	98,250	65.5%	43,182	(8,568)	(19.8%)
259	7,317	7,058	96.5%	1,743	1,485	85.2%	17,991	88,100	70,109	79.6%	33,999	16,009	47.1%
-	1,733	1,733	-	-	-	-	4,687	20,800	16,113	77.5%	-	(4,687)	-
-	317	317	-	-	-	-	-	3,800	3,800	-	499	499	-
4,564	7,025	2,461	35.0%	3,310	(1,254)	(37.9%)	23,127	84,300	61,173	72.6%	31,121	7,994	25.7%
1,836,949	1,450,678	(386,271)	(26.6%)	915,831	(921,118)	(100.6%)	17,843,732	17,407,665	(436,067)	(2.5%)	16,920,030	(923,702)	(5.5%)
\$ (1,495,527)	\$ (1,179,068)	\$ (316,459)	26.8%	\$ (582,174)	\$ (913,353)	156.9%	\$ (14,412,613)	\$ (14,148,348)	\$ (264,265)	1.9%	\$ (13,712,946)	\$ (699,667)	5.1%
Net Performance before Depreciation & Overhead Allocations							Net Performance before Depreciation & Overhead Allocations						
Overhead Allocations:							Overhead Allocations:						
5,529	5,078	(451)	(8.9%)	-	(5,529)	-	55,729	60,928	5,199	8.5%	40,912	(14,817)	(36.2%)
1,273	3,104	1,831	59.0%	1,064	(209)	(19.6%)	13,200	37,249	24,049	64.6%	12,166	(1,034)	(8.5%)
9,457	9,294	(163)	(1.8%)	7,864	(1,593)	(20.3%)	107,079	111,521	4,442	4.0%	85,043	(22,036)	(25.9%)
-	19,641	19,641	-	17,980	17,980	-	235,684	235,685	1	-	307,299	71,615	23.3%
58,513	69,892	11,379	16.3%	44,532	(13,981)	(31.4%)	584,865	838,664	253,799	30.3%	514,697	(70,168)	(13.6%)
11,262	13,149	1,887	14.4%	12,463	1,201	9.6%	101,339	157,776	56,437	35.8%	129,769	28,430	21.9%
2,071	1,975	(96)	(4.9%)	1,902	(169)	(8.9%)	20,046	23,701	3,655	15.4%	22,833	2,787	12.2%
4,210	5,237	1,027	19.6%	3,933	(277)	(7.0%)	40,482	62,841	22,359	35.6%	44,268	3,786	8.6%
-	-	-	-	6,161	6,161	-	-	-	-	-	60,118	60,118	-
18,807	21,903	3,096	14.1%	31,882	13,075	41.0%	218,497	262,819	44,322	16.9%	561,613	343,116	61.1%
2,889	7,983	5,094	63.8%	10,599	7,710	72.7%	95,794	95,794	-	-	88,940	(6,854)	(7.7%)
14,172	15,743	1,571	10.0%	15,539	1,367	8.8%	160,575	188,913	28,338	15.0%	222,253	61,678	27.8%
7,638	8,032	394	4.9%	3,233	(4,405)	(136.3%)	66,256	96,374	30,118	31.3%	43,032	(23,224)	(54.0%)
-	2,249	2,249	-	7,460	7,460	-	28,693	26,991	(1,702)	(6.3%)	74,640	45,947	61.6%
25,503	19,641	(5,862)	(29.8%)	-	(25,503)	-	209,649	235,684	26,035	11.0%	-	(209,649)	-
-	3,080	3,080	-	5,598	5,598	-	36,750	36,954	204	0.6%	82,293	45,543	55.3%
1,986	3,813	1,827	47.9%	4,632	2,646	57.1%	43,184	45,752	2,568	5.6%	55,573	12,389	22.3%
-	2,549	2,549	-	-	-	-	33,432	30,591	(2,841)	(9.3%)	-	(33,432)	-
163,310	212,362	49,052	23.1%	174,844	11,534	6.6%	2,051,254	2,548,237	496,983	19.5%	2,345,449	294,195	12.5%
2,000,259	1,663,040	(337,219)	(20.3%)	1,090,675	(909,584)	(83.4%)	19,894,986	19,955,902	60,916	0.3%	19,265,479	(629,507)	(3.3%)
\$ (1,658,837)	\$ (1,391,430)	\$ (267,407)	19.2%	\$ (757,018)	\$ (901,819)	119.1%	\$ (16,463,867)	\$ (16,696,585)	\$ 232,718	(1.4%)	\$ (16,058,395)	\$ (405,472)	2.5%
Net Margin							Net Margin						

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenues															
Direct Operating Expenditures:															
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Expenditures															
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Performance before Depreciation & Overhead Allocations															
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures															
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Margin															

Unaudited

	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	-	\$ 58,765,456	\$ 90,517,409	\$ 4,297,135	\$ 7,584,436	\$ 3,851,949	\$ 8,002,029	\$ 1,705,556	\$ 989,958	\$ 2,796,249	\$ 214,933	-	\$ 178,725,110
Net Patient Service Revenue	288,785	466,590	83,604	155,673	44,251	31,568	238,873	141,207	334,239	428,911	431,351	190,831	2,835,883
Intergovernmental Revenue	333,657	333,657	333,657	333,657	390,150	355,009	333,657	334,833	-	-	341,422	341,422	3,431,119
Grants	-	-	-	-	-	-	-	-	-	-	-	38,587	38,587
Interest Earnings	217,777	(96,376)	300,025	718,965	950,274	924,968	1,146,090	306,836	415,895	301,990	585,125	336,532	6,108,103
Unrealized Gain/(Loss) On Investments	(385,088)	1,441,719	(156,267)	1,263,572	(1,242,255)	1,963,105	247,105	(399,252)	(731,876)	111,061	135,437	(467,960)	1,779,300
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	17,206	682,109	1,050,327	60,347	88,437	69,067	94,180	30,496	171,300	3,356	82,293	(92,187)	2,256,932
Total Revenues	\$ 472,336	\$ 61,593,154	\$ 92,128,755	\$ 6,829,349	\$ 7,815,294	\$ 7,195,666	\$ 10,061,933	\$ 2,119,676	\$ 1,179,517	\$ 3,641,567	\$ 1,790,562	\$ 347,224	\$ 195,175,034
Expenditures:													
Salaries and Wages	3,676,616	3,502,075	3,687,288	3,275,174	3,189,878	3,461,345	3,371,735	3,396,483	4,581,599	2,165,202	3,526,850	5,353,004	43,187,250
Benefits	1,100,340	1,096,965	975,174	892,666	1,022,322	1,161,525	1,014,697	1,034,459	1,227,860	825,372	977,776	1,162,718	12,491,873
Purchased Services	282,699	940,899	515,643	644,535	1,201,338	589,862	919,429	810,302	767,398	715,855	1,038,007	1,138,565	9,564,532
Medical Supplies	1,426	11,702	3,394	8,148	10,754	7,592	7,102	11,651	13,782	8,259	11,931	40,570	136,310
Other Supplies	24,904	113,572	82,349	82,526	92,145	125,525	238,008	89,864	137,786	295,125	159,354	278,198	1,719,355
Medical Services	637,669	1,027,189	653,777	540,015	755,607	569,641	647,686	877,380	623,817	599,813	621,702	533,130	8,087,425
Drugs	(8,582)	(4,970)	(17,105)	26,983	(22,081)	19,733	(20,480)	(3,169)	(17,812)	(5,551)	(7,563)	59,129	(1,466)
Repairs and Maintenance	356,088	1,011,817	754,783	978,112	834,097	798,776	384,442	527,599	1,112,938	960,006	741,303	408,675	8,868,636
Lease and Rental	169,124	177,998	193,401	108,022	166,698	168,250	193,796	227,869	163,100	199,973	183,396	216,270	2,167,897
Utilities	10,091	11,781	9,965	9,772	10,469	14,163	11,383	10,480	6,754	11,405	7,429	17,343	131,036
Other Expense	468,329	1,834,648	2,294,168	1,490,488	763,624	1,940,091	895,711	793,639	970,710	299,509	237,318	425,814	12,414,049
Insurance	50,932	50,213	51,226	49,280	50,255	49,281	49,280	57,065	65,375	44,511	78,621	59,472	655,513
Sponsored Programs	774,083	784,432	788,233	756,042	793,672	793,974	802,103	799,585	800,999	793,656	796,624	834,502	9,517,904
Total Operating Expenditures	7,543,720	10,558,322	9,992,295	8,861,762	8,868,779	9,699,758	8,514,892	8,633,205	10,454,306	6,913,135	8,372,749	10,527,391	108,940,314
Net Performance before Overhead Allocations	\$ (7,071,384)	\$ 51,034,832	\$ 82,136,460	\$ (2,032,413)	\$ (1,053,485)	\$ (2,504,093)	\$ 1,547,041	\$ (6,513,529)	\$ (9,274,789)	\$ (3,271,568)	\$ (6,582,187)	\$ (10,180,167)	\$ 86,234,720
Total Overhead Allocations-	(1,330,754)	(2,016,647)	(1,720,410)	(1,634,872)	(1,676,212)	(1,764,575)	(1,384,382)	(1,575,216)	(1,849,631)	(1,841,227)	(1,535,467)	(1,371,121)	(19,700,514)
Total Expenditures	6,212,966	8,541,675	8,271,885	7,226,890	7,192,567	7,935,183	7,130,510	7,057,989	8,604,675	5,071,908	6,837,282	9,156,270	89,239,800
Net Margin	\$ (5,740,630)	\$ 53,051,479	\$ 83,856,870	\$ (397,541)	\$ 622,727	\$ (739,518)	\$ 2,931,423	\$ (4,938,313)	\$ (7,425,158)	\$ (1,430,341)	\$ (5,046,720)	\$ (8,809,046)	\$ 105,935,234
Transfer In/(Out)	\$ (479,777)	\$ (896,426)	\$ (16,053,240)	\$ (901,420)	\$ (894,223)	\$ (16,143,838)	\$ (896,221)	\$ (896,192)	\$ (15,423,593)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (55,697,824)



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	47	40	48	38	71	40	56	37	38	58	35	581	595
Patients Transported - Budget	51	54	52	60	56	55	55	51	47	48	50	49	628	622
Variance	22	(7)	(12)	(12)	(18)	16	(15)	5	(10)	(10)	8	(14)	(47)	(27)
Actual Hours Available for Service	1,104	768	744	744	672	744	720	1,057	1,033	1,067	1,047	724	10,424	12,822
Service Hours Utilized	114.0	76.0	55.0	71.0	56.0	112.0	65	86.0	55.0	49.0	79.0	48.0	866	908
Utilization %	10.3%	9.9%	7.4%	9.5%	8.3%	15.1%	9.0%	8.1%	5.3%	4.6%	7.5%	6.6%	8.3%	7.1%
# of Flights - Training/Public Education	1	-	3	10	5	-	-	5	2	12	9	4	51	57
# of Flights - Maintenance	3	7	11	13	5	13	4	8	7	15	6	5	97	74
Ground Transportation														
Ground Transportation Trips-Actual	142	126	160	171	147	175	205	196	165	169	188	151	1,995	252
Ground Transportation Trips-Budget	87	87	87	87	87	87	87	87	87	87	87	87	1,044	960
Variance	55	39	73	84	60	88	118	109	78	82	101	64	951	(708)
School Health														
Medical Events	27,608	19,378	18,643	24,421	24,288	22,115	23,612	24,273	-	-	25,135	26,422	235,895	351,585
Screenings	23,716	17,414	15,725	21,276	23,712	19,748	6,736	4,545	-	-	8,083	21,633	162,588	233,690
Covid-19 Testing	110	99	278	365	245	148	128	67	-	-	109	121	1,670	12,977
Influenza Testing	88	80	254	320	213	117	116	69	-	-	77	89	1,423	89
Total Events- Actual	51,522	36,971	34,900	46,382	48,458	42,128	30,592	28,954	-	-	33,404	48,265	401,576	598,341
Total Events- Budget	78,000	62,000	61,600	69,600	73,000	58,600	59,800	48,000	-	-	38,400	45,000	594,000	473,598
Pharmacy														
Total Prescriptions Filled at In-House Pharmacies	13,077	11,360	12,413	12,642	12,260	13,789	12,359	14,278	13,083	12,843	15,287	13,941	157,332	145,528
Total Prescriptions Filled at Retail Pharmacies	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Total Prescriptions Filled Inhouse/Retail- Actual	13,077	11,360	12,413	12,642	12,260	13,789	12,359	14,278	13,083	12,843	15,287	13,941	157,332	145,529
Total Prescriptions Filled- Budget	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,999	12,000	143,979	184,350

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,170,560	\$ 1,169,250	\$ 1,310	0.1%	\$ 830,546	\$ 340,014	40.9%	Gross Patient Revenue	\$ 14,282,797	\$ 14,222,600	\$ 60,197	0.4%	\$ 13,619,497	\$ 663,299	4.9%
55,373	86,751	(31,378)	(36.2%)	103,658	(48,285)	(46.6%)	Contractual Allowance	809,143	1,055,400	(246,257)	(23.3%)	962,244	(153,100)	(15.9%)
332,303	360,949	(28,646)	(7.9%)	25,593	306,710	1,198.4%	Charity Care	4,179,315	4,390,800	(211,485)	(4.8%)	3,611,838	567,477	15.7%
6,213	18,453	(12,240)	(66.3%)	37,665	(31,452)	(83.5%)	Bad Debt	185,110	224,500	(39,390)	(17.5%)	108,409	76,702	70.8%
393,890	466,153	(72,263)	(15.5%)	166,916	226,974	136.0%	Total Contractuals and Bad Debt	5,173,568	5,670,700	(497,132)	(8.8%)	4,682,490	491,078	10.5%
776,670	703,097	73,573	10.5%	663,630	113,040	17.0%	Net Patient Service Revenue	9,109,228	8,551,900	557,328	6.5%	8,937,007	172,221	1.9%
66.35%	60.13%			79.90%			Collection %	63.78%	60.13%		65.62%			
758,333	758,326	7	-	758,333	-	-	Intergovernmental Revenue	9,100,000	9,100,000	-	-	9,100,000	-	-
863	-	863	-	-	863	-	Interest Earnings	10,004	-	10,004	-	13	9,991	76,853.8%
-	-	-	-	339,662	(339,662)	-	Other Financial Assistance	-	-	-	-	339,662	(339,662)	-
2,105	613	1,492	243.4%	1,920	185	9.6%	Other Revenue	629,250	7,400	621,850	8,403.4%	379,506	249,744	65.8%
\$ 1,537,972	\$ 1,462,036	\$ 75,936	5.2%	\$ 1,763,545	\$ (225,573)	(12.8%)	Total Revenues	\$ 18,848,482	\$ 17,659,300	\$ 1,189,182	6.7%	\$ 18,756,188	\$ 92,294	0.5%
							Direct Operating Expenses:							
1,280,630	1,083,418	(197,212)	(18.2%)	1,146,681	(133,948)	(11.7%)	Salaries and Wages	13,417,265	13,285,538	(131,727)	(1.0%)	12,494,741	(922,523)	(7.4%)
390,623	371,533	(19,090)	(5.1%)	280,440	(110,183)	(39.3%)	Benefits	4,344,493	4,458,195	113,702	2.6%	3,927,004	(417,490)	(10.6%)
42,568	80,872	38,303	47.4%	36,447	(6,121)	(16.8%)	Purchased Services	678,609	970,432	290,823	30.0%	689,052	9,443	1.4%
55,086	55,520	433	0.8%	21,115	(33,971)	(160.9%)	Medical Supplies	680,718	666,209	(14,509)	(2.2%)	688,875	8,158	1.2%
117,368	80,884	(36,485)	(45.1%)	(2,465)	(119,833)	4,861.4%	Other Supplies	1,055,414	970,561	(84,853)	(8.7%)	863,187	(192,226)	(22.3%)
4,218	2,275	(1,943)	(85.4%)	(574)	(4,793)	835.0%	Contracted Physician Expense	17,675	27,300	9,625	35.3%	13,993	(3,681)	(26.3%)
2,825	6,250	3,426	54.8%	(3,983)	(6,807)	170.9%	Medical Services	34,864	75,000	40,136	53.5%	32,239	(2,625)	(8.1%)
20,260	32,751	12,491	38.1%	527	(19,733)	(3,744.4%)	Drugs	384,218	393,000	8,782	2.2%	352,335	(31,883)	(9.0%)
34,655	34,427	(229)	(0.7%)	51,276	16,620	32.4%	Repairs and Maintenance	414,697	413,100	(1,597)	(0.4%)	393,507	(21,190)	(5.4%)
309	103	(206)	(200.0%)	(1,236)	(1,545)	125.0%	Lease and Rental	1,506	1,236	(270)	(21.8%)	(309)	(1,815)	587.4%
42,489	37,657	(4,832)	(12.8%)	9,948	(32,541)	(327.1%)	Utilities	472,823	451,865	(20,958)	(4.6%)	421,043	(51,780)	(12.3%)
34,924	17,939	(16,984)	(94.7%)	(24,130)	(59,053)	244.7%	Other Expense	170,095	215,263	45,168	21.0%	84,755	(85,340)	(100.7%)
-	-	-	-	73	73	-	Interest Expense	-	-	-	-	73	73	-
8,311	8,054	(258)	(3.2%)	5,666	(2,646)	(46.7%)	Insurance	89,370	96,640	7,270	7.5%	91,642	2,272	2.5%
2,034,267	1,811,682	(222,585)	(12.3%)	1,519,786	(514,481)	(33.9%)	Total Operating Expenses	21,762,744	22,024,339	261,595	1.2%	20,052,137	(1,710,607)	(8.5%)
\$ (496,295)	\$ (349,646)	\$ (146,649)	41.9%	\$ 243,758	\$ (740,054)	(303.6%)	Net Performance before Depreciation & Overhead Allocations	\$ (2,914,262)	\$ (4,365,039)	\$ 1,450,777	(33.2%)	\$ (1,295,949)	\$ (1,618,313)	124.9%
73,818	79,920	6,102	7.6%	152,869	79,051	51.7%	Depreciation	921,208	959,000	37,792	3.9%	1,035,036	113,827	11.0%
							Overhead Allocations:							
6,996	6,424	(572)	(8.9%)	-	(6,996)	-	Risk Management	70,508	77,087	6,579	8.5%	44,208	(26,300)	(59.5%)
1,610	3,928	2,318	59.0%	1,150	(460)	(40.0%)	Internal Audit	16,701	47,128	30,427	64.6%	13,146	(3,555)	(27.0%)
-	24,850	24,850	-	19,429	19,429	-	Administration	298,191	298,191	-	-	332,055	33,864	10.2%
62,247	74,353	12,106	16.3%	46,717	(15,530)	(33.2%)	Human Resources	622,216	892,201	269,985	30.3%	539,953	(82,263)	(15.2%)
14,249	16,636	2,387	14.3%	13,467	(782)	(5.8%)	Legal	128,215	199,620	71,405	35.8%	140,223	12,008	8.6%
2,620	2,499	(121)	(4.8%)	2,055	(565)	(27.5%)	Records	25,362	29,987	4,625	15.4%	24,672	(690)	(2.8%)
5,326	6,626	1,300	19.6%	4,250	(1,076)	(25.3%)	Compliance	51,218	79,508	28,290	35.6%	47,834	(3,384)	(7.1%)
-	-	-	-	6,658	6,658	-	Clinical Labor Pool Alloc	-	-	-	-	64,961	64,961	-
23,795	27,711	3,916	14.1%	34,451	10,656	30.9%	IT Operations	276,445	332,521	56,076	16.9%	606,856	330,411	54.4%
3,655	10,100	6,445	63.8%	11,452	7,797	68.1%	IT Security	121,200	121,200	-	-	96,105	(25,095)	(26.1%)
17,931	19,919	1,988	10.0%	16,791	(1,140)	(6.8%)	Finance	203,160	239,015	35,855	15.0%	240,158	36,998	15.4%
9,663	10,162	499	4.9%	3,494	(6,169)	(176.6%)	Corporate Communications	83,830	121,933	38,103	31.2%	46,499	(37,331)	(80.3%)
-	2,846	2,846	-	8,061	8,061	-	Information Technology	36,304	34,149	(2,155)	(6.3%)	80,652	44,348	55.0%
12,456	29,805	17,349	58.2%	57,818	45,362	78.5%	IT Applications	257,044	357,648	100,604	28.1%	395,264	138,220	35.0%

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
32,267	24,850	(7,417)	(29.8%)	-	(32,267)	-
-	3,896	3,896	-	6,049	6,049	-
2,512	4,824	2,312	47.9%	5,005	2,493	49.8%
23,195	36,458	13,263	36.4%	43,046	19,851	46.1%
-	3,225	3,225	-	-	-	-
218,522	309,113	90,591	29.3%	279,894	61,372	21.9%
2,326,607	2,200,715	(125,891)	(5.7%)	1,952,550	(374,057)	(19.2%)
\$ (788,635)	\$ (738,679)	\$ (49,956)	6.8%	\$ (189,005)	\$ (599,630)	317.3%
-	-	-	-	-	-	-
-	\$ 2,200,000	\$ (2,200,000)	-	\$ 1,773,956	\$ 1,773,956	-

IT Service Center
 Performance Excellence
 Corporate Quality
 Security Services
 Supply Chain
 Total Overhead Allocations-
Total Expenses
Net Margin
Capital Contributions.
Transfer In/(Out)

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
265,250	298,190	32,940	11.0%	-	(265,250)	-
46,496	46,755	259	0.6%	88,923	42,427	47.7%
54,633	57,886	3,253	5.6%	60,049	5,416	9.0%
309,667	437,471	127,804	29.2%	333,826	24,159	7.2%
42,300	38,704	(3,596)	(9.3%)	-	(42,300)	-
2,908,740	3,709,194	800,454	21.6%	3,155,384	246,644	7.8%
25,592,693	26,692,533	1,099,840	4.1%	24,242,557	(1,350,136)	(5.6%)
\$ (6,744,211)	\$ (9,033,233)	\$ 2,289,022	(25.3%)	\$ (5,486,369)	\$ (1,257,842)	22.9%
345,285	-	345,285	-	233,057	112,228	48.2%
\$ 3,998,488	\$ 8,800,000	\$ (4,801,512)	(54.6%)	\$ 5,125,236	\$ 1,126,748	22.0%

Unaudited

	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	\$ 1,092,136	\$ 1,198,577	\$ 1,235,917	\$ 1,106,126	\$ 1,237,453	\$ 1,200,936	\$ 1,240,273	\$ 1,203,894	\$ 1,226,317	\$ 1,237,327	\$ 1,170,560	\$ 14,282,797
Contractual Allowance	93,187	42,994	74,628	55,063	52,641	47,575	80,312	68,766	82,968	83,012	72,624	55,373	809,143
Charity Care	257,132	343,362	343,583	473,760	359,388	320,299	362,057	363,435	334,894	345,282	343,820	332,303	4,179,315
Bad Debt	-	22,173	-	36,165	-	15,949	-	44,962	5,612	23,833	30,203	6,213	185,110
Total Contractuals and Bad Debt	350,319	408,528	418,211	564,988	412,030	383,823	442,370	477,162	423,474	452,128	446,647	393,890	5,173,568
Net Patient Service Revenue	782,963	683,607	780,365	670,929	694,097	853,630	758,566	763,111	780,420	774,190	790,680	776,670	9,109,228
Collection %	69.09%	62.59%	65.11%	54.29%	62.75%	68.98%	63.16%	61.53%	64.82%	63.13%	63.90%	66.35%	63.78%
Non-Operating Revenues													
Intergovernmental Revenue	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	9,100,000
Interest Earnings	-	-	-	-	4,849	515	552	732	628	674	1,191	863	10,004
Other Revenue	861	2,000	1,022	858	1,056	260,245	1,208	954	355,856	1,054	2,032	2,105	629,250
Total Other Revenues	\$ 759,195	\$ 760,333	\$ 759,355	\$ 759,191	\$ 764,238	\$ 1,019,093	\$ 760,093	\$ 760,019	\$ 1,114,817	\$ 760,062	\$ 761,556	\$ 761,301	\$ 9,739,254
Total Non-Operating Revenues	\$ 1,542,158	\$ 1,443,941	\$ 1,539,720	\$ 1,430,120	\$ 1,458,335	\$ 1,872,723	\$ 1,518,659	\$ 1,523,129	\$ 1,895,237	\$ 1,534,251	\$ 1,552,237	\$ 1,537,972	\$ 18,848,482
Direct Operating Expenses:													
Salaries and Wages	1,085,663	1,066,987	1,125,625	1,118,596	1,010,800	1,131,999	1,056,638	1,119,621	1,128,148	1,149,029	1,143,529	1,280,630	13,417,265
Benefits	360,082	354,542	338,379	366,057	341,195	380,027	347,360	363,556	363,896	381,002	357,774	390,623	4,344,493
Purchased Services	45,961	49,657	60,872	56,140	52,585	56,825	57,487	88,635	67,279	58,072	43,527	42,568	679,609
Medical Supplies	26,346	65,429	39,763	62,259	35,070	20,618	29,161	155,339	77,541	58,724	55,383	55,086	680,718
Other Supplies	79,353	100,280	82,491	102,364	67,816	65,287	66,662	105,645	86,083	74,478	107,587	117,368	1,055,414
Contracted Physician Expense	150	501	2,612	1,303	1,194	1,432	984	2,518	1,590	829	343	4,218	17,675
Medical Services	747	4,785	2,843	3,130	2,788	2,314	2,093	3,291	5,295	1,161	3,593	2,825	34,864
Drugs	33,212	29,912	23,065	53,722	36,054	34,607	31,822	27,889	39,530	27,764	26,361	20,260	384,218
Repairs and Maintenance	26,346	26,744	24,936	42,377	21,830	26,103	28,833	45,263	52,767	34,404	50,438	34,655	414,697
Lease and Rental	103	103	103	103	103	103	103	373	103	-	-	309	1,506
Utilities	39,586	41,708	35,628	35,367	29,354	33,115	40,061	45,335	41,633	42,180	46,367	42,489	472,823
Other Expense	3,332	12,664	18,337	6,438	9,229	19,964	3,331	14,703	21,090	13,630	12,454	34,924	170,095
Insurance	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	13,845	10,337	2,236	8,311	89,370
Total Operating Expenses	1,707,709	1,760,142	1,761,483	1,854,687	1,614,847	1,779,226	1,671,366	1,978,999	1,898,799	1,851,609	1,849,611	2,034,267	21,762,744
Net Performance before Depreciation & Overhead Allocations	\$ (165,552)	\$ (316,202)	\$ (221,763)	\$ (424,567)	\$ (156,512)	\$ 93,497	\$ (152,706)	\$ (455,869)	\$ (3,562)	\$ (317,358)	\$ (297,374)	\$ (496,295)	\$ (2,914,262)
Depreciation	80,825	80,825	78,571	79,226	80,274	80,285	73,141	73,327	73,327	73,771	73,818	73,818	921,208
<i>Overhead Allocations:</i>													
Risk Management	7,005	4,363	5,630	5,591	5,969	5,330	5,793	5,692	5,859	5,977	6,303	6,996	70,508
Internal Audit	1,574	1,076	1,066	1,171	949	983	1,507	1,688	1,641	1,499	1,937	1,610	16,701
Administration	27,623	29,321	29,360	29,390	20,423	25,390	23,715	27,273	30,566	41,700	13,430	-	298,191
Human Resources	56,614	71,536	59,996	30,523	47,519	57,146	41,568	49,067	51,867	42,680	51,453	62,247	622,216
Legal	2,003	7,709	7,405	8,934	21,511	11,000	12,894	9,078	9,609	7,271	16,552	14,249	128,215
Records	2,520	1,753	1,841	2,039	1,971	2,048	1,957	1,910	2,552	1,922	2,229	2,620	25,362
Compliance	3,802	3,983	3,999	4,191	4,262	4,023	4,770	4,521	4,095	3,711	4,535	5,326	51,218
IT Operations	21,363	26,446	25,519	22,221	19,574	24,360	20,641	24,759	23,459	21,407	22,901	23,795	276,445
IT Security	5,934	13,042	9,691	8,561	15,050	8,657	8,469	23,361	7,251	8,059	9,470	3,655	121,200
Finance	14,518	11,737	16,472	12,043	15,166	16,603	17,114	24,859	20,029	18,315	18,373	17,931	203,160
Corporate Communications	6,243	5,639	6,490	6,842	7,596	9,354	6,176	5,366	6,586	6,101	7,774	9,663	83,830
Information Technology	6,491	6,576	7,835	7,263	2,040	6,099	-	-	-	-	-	-	36,304

	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
IT Applications	10,236	34,975	20,360	27,139	24,133	22,081	10,990	14,610	31,432	27,465	21,167	12,456	257,044
IT Service Center	15,577	16,788	15,482	15,298	16,034	23,920	31,589	19,353	21,702	37,555	19,685	32,267	265,250
Performance Excellence	3,949	7,305	7,232	8,775	9,179	10,056	-	-	-	-	-	-	46,496
Corporate Quality	5,053	4,355	4,652	4,264	4,197	5,903	5,685	5,731	6,535	3,393	2,353	2,512	54,633
Security Services	24,897	24,911	27,140	24,512	23,255	25,228	22,814	22,856	28,002	39,338	23,519	23,195	309,667
Supply Chain	3,746	3,208	3,825	4,042	2,542	4,169	3,340	3,733	6,804	3,401	3,490	-	42,300
Total Overhead Allocations	219,148	274,723	253,995	222,799	241,370	262,350	219,022	243,857	257,989	269,794	225,171	218,522	2,908,740
Total Expenses	2,007,683	2,115,691	2,094,049	2,156,712	1,936,491	2,121,860	1,963,528	2,296,182	2,230,115	2,195,175	2,148,600	2,326,607	25,592,693
Net Margin	\$ (465,525)	\$ (671,750)	\$ (554,329)	\$ (726,592)	\$ (478,156)	\$ (249,137)	\$ (444,869)	\$ (773,053)	\$ (334,878)	\$ (660,923)	\$ (596,363)	\$ (788,635)	\$ (6,744,211)
Capital Contributions.	-	-	-	163,244	-	8,916	-	41,603	-	131,522	-	-	345,285
General Fund Support/Transfer In	-	-	\$1,451,382	-	-	\$1,214,100	-	-	\$1,333,006	-	-	-	\$3,998,488

Unaudited



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	17	13	10	10	15	13	12	11	20	10	149	121
Discharges	9	11	9	10	12	9	18	17	14	10	20	15	154	128
Average Daily Census	109	109	114	117	116	120	117	115	117	115	116	115	115	112
Budget Census	110	110	110	110	110	110	110	110	110	110	110	110	110	118
Occupancy % (120 licensed beds)	91%	91%	95%	97%	97%	100%	98%	96%	97%	96%	97%	96%	96%	94%
Days By Payor Source:														
Medicaid	31	-	-	-	-	57	6	-	-	31	31	11	167	379
Managed Care Medicaid	2,233	2,169	2,320	2,310	2,065	2,244	2,218	2,199	2,134	2,156	2,250	2,204	26,502	26,704
Medicare	97	61	109	81	49	79	110	110	128	190	100	109	1,223	1,500
Private Pay	31	30	42	93	64	45	30	31	38	34	51	45	534	328
Hospice	36	30	31	43	63	93	90	142	150	112	98	73	961	572
Charity	948	987	1,040	1,093	1,006	1,077	1,039	1,054	1,006	1,020	1,020	987	12,277	11,281
Optum/VA	-	-	-	-	-	-	18	39	43	28	56	35	219	-
Total Resident Days	3,376	3,277	3,542	3,620	3,247	3,595	3,511	3,575	3,499	3,571	3,606	3,464	41,883	40,764

Unaudited

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 9,148,032	\$ 11,299,077	\$ (2,151,045)	(19.0%)	\$ 1,562,685	\$ 7,585,347	485.4%	Gross Patient Revenue	\$ 112,585,621	\$ 136,523,702	\$ (23,938,081)	(17.5%)	\$ 120,929,921	\$ (8,344,299)	(6.9%)
6,825,635	8,131,719	(1,306,084)	(16.1%)	866,567	5,959,068	687.7%	Contractual Allowance	86,198,887	99,742,370	(13,543,483)	(13.6%)	89,121,432	(2,922,545)	(3.3%)
240,550	588,175	(347,625)	(59.1%)	243,733	(3,183)	(1.3%)	Charity Care	3,940,810	6,921,052	(2,980,242)	(43.1%)	5,691,238	(1,750,428)	(30.8%)
629,759	1,306,277	(676,518)	(51.8%)	404,329	225,430	55.8%	Bad Debt	4,583,291	15,783,496	(11,200,205)	(71.0%)	8,694,155	(4,110,865)	(47.3%)
7,695,944	10,026,171	(2,330,227)	(23.2%)	1,514,629	6,181,315	408.1%	Total Contractuals and Bad Debt	94,722,988	122,446,918	(27,723,930)	(22.6%)	103,506,825	(8,783,837)	(8.5%)
1,437,509	870,399	567,110	65.2%	116,621	1,320,888	1,132.6%	Other Patient Revenue	8,974,198	10,444,700	(1,470,502)	(14.1%)	6,580,437	2,393,761	36.4%
2,889,598	2,143,305	746,293	34.8%	164,678	2,724,920	1,654.7%	Net Patient Service Revenue	26,836,832	24,521,484	2,315,348	9.4%	24,003,533	2,833,299	11.8%
31.59%	18.97%			10.54%			Collection %	23.84%	17.96%			19.85%		
(123,753)	17,425	(141,178)	(810.2%)	49,847	(173,600)	(348.3%)	Grants	54,993	229,100	(174,107)	(76.0%)	278,450	(223,457)	(80.3%)
4,361	-	4,361	-	-	4,361	-	Interest Earnings	17,097	-	17,097	-	32	17,065	53,328.1%
-	-	-	-	-	-	-	Other Financial Assistance	-	-	-	-	1,376,035	(1,376,035)	-
16,324	16,175	149	0.9%	21,068	(4,745)	(22.5%)	Other Revenue	165,972	194,100	(28,128)	(14.5%)	174,713	(8,741)	(5.0%)
\$ 2,786,530	\$ 2,176,905	\$ 609,625	28.0%	\$ 235,593	\$ 2,550,937	1,082.8%	Total Revenues	\$ 27,074,893	\$ 24,944,684	\$ 2,130,209	8.5%	\$ 25,832,762	\$ 1,242,132	4.8%
							Direct Operating Expenses:							
1,835,161	1,606,671	(228,489)	(14.2%)	1,374,662	(460,498)	(33.5%)	Salaries and Wages	17,786,968	19,686,906	1,899,938	9.7%	18,399,715	612,747	3.3%
439,197	440,021	825	0.2%	348,527	(90,669)	(26.0%)	Benefits	4,813,606	5,280,652	467,045	8.8%	4,946,481	132,875	2.7%
341,807	591,187	249,379	42.2%	797,861	456,053	57.2%	Purchased Services	6,777,263	7,093,947	316,684	4.5%	6,613,391	(163,873)	(2.5%)
(39,477)	129,602	169,078	130.5%	84,795	124,271	146.6%	Medical Supplies	1,088,809	1,555,150	466,341	30.0%	969,145	(119,663)	(12.3%)
232,956	147,116	(85,840)	(58.3%)	55,948	(177,008)	(316.4%)	Other Supplies	1,325,972	1,765,317	439,345	24.9%	1,426,371	100,399	7.0%
1,040,386	653,138	(387,248)	(59.3%)	(407,344)	(1,447,730)	355.4%	Contracted Physician Expense	8,236,350	7,837,312	(399,038)	(5.1%)	7,834,344	(402,006)	(5.1%)
81,767	82,045	278	0.3%	18,020	(63,747)	(353.8%)	Drugs	757,611	984,500	226,889	23.0%	632,457	(125,153)	(19.8%)
156,400	149,950	(6,450)	(4.3%)	(245,622)	(402,021)	163.7%	Repairs and Maintenance	1,949,020	1,799,321	(149,699)	(8.3%)	1,715,554	(233,467)	(13.6%)
74,416	52,213	(22,203)	(42.5%)	9,756	(64,659)	(662.8%)	Lease and Rental	505,805	626,531	120,726	19.3%	528,888	23,083	4.4%
122,990	81,218	(41,771)	(51.4%)	185,319	62,329	33.6%	Utilities	1,109,516	974,575	(134,941)	(13.8%)	975,075	(134,441)	(13.8%)
108,070	71,963	(36,107)	(50.2%)	221,587	113,517	51.2%	Other Expense	790,854	863,514	72,660	8.4%	901,303	110,448	12.3%
-	-	-	-	11,368	11,368	-	Interest Expense	-	-	-	-	11,368	11,368	-
23,571	17,329	(6,242)	(36.0%)	9,224	(14,346)	(155.5%)	Insurance	226,551	207,940	(18,611)	(9.0%)	195,501	(31,050)	(15.9%)
4,417,243	4,022,454	(394,789)	(9.8%)	2,464,102	(1,953,140)	(79.3%)	Total Operating Expenses	45,368,327	48,675,665	3,307,338	6.8%	45,149,595	(218,732)	(0.5%)
\$ (1,630,713)	\$ (1,845,549)	\$ 214,836	(11.6%)	\$ (2,228,510)	\$ 597,797	(26.8%)	Net Performance before Depreciation & Overhead Allocations	\$ (18,293,433)	\$ (23,730,981)	\$ 5,437,547	(22.9%)	\$ (19,316,833)	\$ 1,023,399	(5.3%)
298,517	297,096	(1,420)	(0.5%)	371,360	72,843	19.6%	Depreciation	3,422,938	3,565,000	142,062	4.0%	3,446,795	23,856	0.7%
							Overhead Allocations:							
15,461	14,198	(1,263)	(8.9%)	-	(15,461)	-	Risk Management	155,827	170,368	14,541	8.5%	102,697	(53,130)	(51.7%)
56,856	68,656	11,800	17.2%	87,071	30,215	34.7%	Revenue Cycle	610,842	823,838	212,996	25.9%	1,135,632	524,790	46.2%
3,559	8,680	5,121	59.0%	2,671	(888)	(33.2%)	Internal Audit	36,913	104,157	67,244	64.6%	30,539	(6,374)	(20.9%)
-	54,921	54,921	-	45,135	45,135	-	Administration	659,027	659,027	-	-	771,386	112,359	14.6%
75,342	89,994	14,652	16.3%	60,366	(14,976)	(24.8%)	Human Resources	753,107	1,079,882	326,775	30.3%	697,714	(55,393)	(7.9%)
31,491	36,766	5,275	14.3%	31,285	(206)	(0.7%)	Legal	283,367	441,177	157,810	35.8%	325,748	42,381	13.0%
5,790	5,523	(267)	(4.8%)	4,774	(1,016)	(21.3%)	Records	56,052	66,274	10,222	15.4%	57,315	1,263	2.2%
11,771	14,644	2,873	19.6%	9,873	(1,898)	(19.2%)	Compliance	113,195	175,718	62,523	35.6%	111,122	(2,073)	(1.9%)
-	-	-	-	15,466	15,466	-	Clinical Labor Pool Alloc	-	-	-	-	150,908	150,908	-
52,588	61,244	8,656	14.1%	80,031	27,443	34.3%	IT Operations	610,962	734,899	123,937	16.9%	1,409,766	798,804	56.7%
8,078	22,323	14,245	63.8%	26,605	18,527	69.6%	IT Security	267,863	267,862	(1)	-	223,259	(44,604)	(20.0%)
39,628	44,022	4,394	10.0%	39,007	(621)	(1.6%)	Finance	449,004	528,244	79,240	15.0%	557,903	108,899	19.5%
21,357	22,458	1,101	4.9%	8,117	(13,240)	(163.1%)	Corporate Communications	185,269	269,482	84,213	31.2%	108,020	(77,249)	(71.5%)
-	6,290	6,290	-	18,727	18,727	-	Information Technology	80,233	75,473	(4,760)	(6.3%)	187,361	107,128	57.2%

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
131,541	314,746	183,205	58.2%	134,316	2,775	2.1%	IT Applications	2,714,421	3,776,789	1,062,368	28.1%	918,224	(1,796,197)	(195.6%)
-	-	-	-	35,113	35,113	-	IT EPIC	-	-	-	-	3,131,269	3,131,269	-
71,312	54,921	(16,391)	(29.8%)	-	(71,312)	-	IT Service Center	586,224	659,025	72,801	11.0%	-	(586,224)	-
-	8,611	8,611	-	14,052	14,052	-	Performance Excellence	102,759	103,332	573	0.6%	206,574	103,815	50.3%
5,552	10,662	5,110	47.9%	11,628	6,076	52.3%	Corporate Quality	120,748	127,934	7,186	5.6%	139,499	18,751	13.4%
33,135	52,082	18,947	36.4%	71,744	38,609	53.8%	Security Services	442,381	624,959	182,578	29.2%	556,377	113,996	20.5%
-	7,128	7,128	-	-	-	-	Supply Chain	93,485	85,538	(7,947)	(9.3%)	-	(93,485)	-
-	13,383	13,383	-	-	-	-	HIM Department	160,049	160,594	545	0.3%	-	(160,049)	-
20,419	28,385	7,966	28.1%	-	(20,419)	-	Coding	298,262	340,601	42,339	12.4%	-	(298,262)	-
4,574	5,459	885	16.2%	-	(4,574)	-	Reimbursement	36,845	65,503	28,658	43.8%	-	(36,845)	-
588,454	945,098	356,644	37.7%	695,982	107,528	15.4%	Total Overhead Allocations-	8,816,835	11,340,676	2,523,841	22.3%	10,821,313	2,004,478	18.5%
5,304,213	5,264,648	(39,565)	(0.8%)	3,531,444	(1,772,769)	(50.2%)	Total Expenses	57,608,100	63,581,341	5,973,241	9.4%	59,417,702	1,809,602	3.0%
\$ (2,517,684)	\$ (3,087,743)	\$ 570,059	(18.5%)	\$ (3,295,851)	\$ 778,168	(23.6%)	Net Margin	\$ (30,533,207)	\$ (38,636,657)	\$ 8,103,450	(21.0%)	\$ (33,584,940)	\$ 3,051,734	(9.1%)
8,513	-	8,513	-	419,016	(410,503)	(98.0%)	Capital Contributions.	2,730,988	-	2,730,988	-	1,161,037	1,569,951	135.2%
-	\$ 10,000,000	\$ (10,000,000)	-	\$ 11,268,268	\$ 11,268,268	-	Transfer In/(Out)	\$ 21,290,218	\$ 40,000,000	\$ (18,709,782)	(46.8%)	\$ 30,700,038	\$ 9,409,821	30.7%

Unaudited

	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	\$ 9,172,195	\$ 9,898,843	\$ 9,575,784	\$ 8,358,601	\$ 8,888,569	\$ 8,707,468	\$ 9,787,001	\$ 9,685,720	\$ 9,995,992	\$ 9,957,406	\$ 9,148,032	\$ 112,585,621
Contractual Allowance	7,526,313	6,093,064	8,815,263	7,439,166	6,434,425	7,573,616	4,989,813	7,285,906	7,597,103	7,209,791	8,408,792	6,825,635	86,198,887
Charity Care	188,852	647,069	74,181	86,833	231,755	553,596	413,521	178,460	485,062	425,908	415,023	240,550	3,940,810
Bad Debt	527,547	263,757	(325,753)	425,788	682,501	(774,886)	1,026,889	921,987	189,247	1,231,708	(215,251)	629,759	4,583,291
Total Contractuals and Bad Debt	8,242,713	7,003,890	8,563,690	7,951,787	7,348,681	7,352,324	6,430,223	8,386,353	8,271,413	8,867,406	8,608,563	7,695,944	94,722,988
Other Patient Revenue	47,816	47,816	47,816	47,816	47,816	1,187,904	1,187,904	1,187,904	1,267,567	1,233,165	1,233,165	1,437,509	8,974,198
Net Patient Service Revenue	1,215,115	2,216,121	1,382,969	1,671,813	1,057,736	2,724,148	3,465,149	2,588,552	2,681,874	2,361,750	2,582,008	2,889,598	26,836,832
Collection %	12.91%	24.16%	13.97%	17.46%	12.65%	30.65%	39.80%	26.45%	27.69%	23.63%	25.93%	31.59%	23.84%
Non-Operating Revenues													
Grants	17,544	16,848	16,848	16,848	16,848	16,848	21,302	21,302	20,841	9,525	3,994	(123,753)	54,993
Interest Earnings	-	-	-	-	2,002	-	155	1,072	1,697	2,510	5,299	4,361	17,097
Other Revenue	15,399	15,611	15,230	(13,250)	15,589	20,267	15,893	16,047	16,057	16,110	16,695	16,324	165,972
Total Other Revenues	\$ 32,943	\$ 32,458	\$ 32,077	\$ 3,598	\$ 34,438	\$ 37,115	\$ 37,351	\$ 38,421	\$ 38,595	\$ 28,145	\$ 25,988	\$ (103,068)	\$ 238,061
Total Non-Operating Revenues	\$ 1,248,058	\$ 2,248,579	\$ 1,415,046	\$ 1,675,411	\$ 1,092,175	\$ 2,761,263	\$ 3,502,500	\$ 2,626,973	\$ 2,720,469	\$ 2,389,895	\$ 2,607,995	\$ 2,786,530	\$ 27,074,893
Direct Operating Expenses:													
Salaries and Wages	1,539,968	1,410,468	1,538,086	1,399,690	1,438,623	1,587,613	1,201,578	1,419,227	1,475,725	1,531,823	1,409,007	1,835,161	17,786,968
Benefits	424,068	413,566	375,449	406,292	381,372	422,740	365,948	394,642	398,368	416,000	375,965	439,197	4,813,606
Purchased Services	452,813	262,972	590,036	583,573	621,174	644,650	701,228	740,320	548,545	708,753	581,391	341,807	6,777,263
Medical Supplies	14,107	11,684	11,499	24,079	10,239	135,644	375,025	729,193	157,465	(469,802)	129,152	(39,477)	1,088,809
Other Supplies	(2,396)	57,570	144,130	68,334	160,897	149,885	70,184	148,859	90,341	107,802	97,410	232,956	1,325,972
Contracted Physician Expense	380,576	872,418	602,355	604,678	997,437	813,153	650,413	9,946	763,871	454,486	1,046,631	1,040,386	8,236,350
Drugs	43,713	(28,898)	(971)	121,787	13,726	16,925	222,854	60,483	96,021	69,894	60,309	81,767	757,611
Repairs and Maintenance	122,273	(51,216)	242,232	224,830	67,668	92,344	335,932	235,648	353,119	(14,455)	184,246	156,400	1,949,020
Lease and Rental	73,901	41,502	59,447	31,004	32,144	41,965	34,093	18,355	47,764	41,097	10,117	74,416	505,805
Utilities	72,730	105,148	17,693	137,592	86,206	86,241	107,383	72,906	93,393	112,142	95,092	122,990	1,109,516
Other Expense	57,764	244,065	138,732	187,402	(289,683)	(7,344)	99,199	57,571	105,716	86,007	3,355	108,070	790,854
Insurance	15,528	15,528	15,528	15,528	15,528	15,528	15,528	15,528	31,613	23,571	23,571	23,571	226,551
Total Operating Expenses	3,195,046	3,354,805	3,734,216	3,804,788	3,535,333	3,999,344	4,179,366	3,902,678	4,161,943	3,067,319	4,016,245	4,417,243	45,368,327
Net Performance before Depreciation & Overhead Allocations	\$ (1,946,988)	\$ (1,106,226)	\$ (2,319,170)	\$ (2,129,377)	\$ (2,443,158)	\$ (1,238,081)	\$ (676,867)	\$ (1,275,706)	\$ (1,441,474)	\$ (677,423)	\$ (1,408,250)	\$ (1,630,713)	\$ (18,293,433)
Depreciation	281,138	281,138	250,088	273,630	288,716	291,676	289,946	289,959	291,316	289,597	297,218	298,517	3,422,938
<i>Overhead Allocations:</i>													
Risk Management	15,481	9,642	12,443	12,356	13,193	11,780	12,802	12,580	12,948	13,211	13,930	15,461	155,827
Revenue Cycle	39,573	64,829	54,116	45,701	39,082	56,743	47,013	57,768	46,763	51,455	50,943	56,856	610,842
Internal Audit	3,478	2,378	2,355	2,589	2,098	2,172	3,331	3,731	3,626	3,314	4,282	3,559	36,913
Administration	61,049	64,803	64,887	64,953	45,137	56,114	52,412	60,277	67,552	92,161	29,682	-	659,027
Human Resources	68,523	86,584	72,617	36,944	57,515	69,167	50,313	59,389	62,778	51,658	62,277	75,342	753,107
Legal	4,427	17,037	16,365	19,746	47,542	24,311	28,497	20,064	21,237	16,069	36,581	31,491	283,367
Records	5,570	3,874	4,069	4,506	4,357	4,526	4,325	4,222	5,641	4,247	4,925	5,790	56,052
Compliance	8,404	8,803	8,838	9,262	9,420	8,891	10,542	9,991	9,049	8,201	10,023	11,771	113,195
IT Operations	47,214	58,448	56,399	49,109	43,259	53,838	45,618	54,720	51,845	47,310	50,614	52,588	610,962
IT Security	13,116	28,823	21,419	18,920	33,262	19,133	18,717	51,630	16,025	17,811	20,929	8,078	267,863
Finance	32,086	25,940	36,404	26,617	33,519	36,695	37,824	54,941	44,265	40,478	40,607	39,628	449,004
Corporate Communications	13,798	12,463	14,343	15,120	16,788	20,673	13,649	11,858	14,555	13,484	17,181	21,357	185,269

	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
Information Technology	14,345	14,533	17,316	16,052	4,508	13,479	-	-	-	-	-	-	80,233
IT Applications	108,095	369,342	215,006	286,592	254,849	233,181	116,052	154,283	331,926	290,030	223,524	131,541	2,714,421
IT Service Center	34,425	37,104	34,216	33,809	35,436	52,865	69,814	42,773	47,964	83,000	43,506	71,312	586,224
Performance Excellence	8,727	16,145	15,982	19,394	20,286	22,225	-	-	-	-	-	-	102,759
Corporate Quality	11,167	9,624	10,282	9,425	9,277	13,046	12,565	12,667	14,444	7,498	5,201	5,552	120,748
Security Services	35,567	35,587	38,772	35,017	33,222	36,041	32,592	32,651	40,002	56,197	33,598	33,135	442,381
Supply Chain	8,279	7,089	8,455	8,934	5,619	9,214	7,381	8,250	15,036	7,515	7,713	-	93,485
HIM Department	11,003	26,124	25,741	16,614	27,062	13,332	13,593	13,118	13,462	-	-	-	160,049
Coding	28,125	17,231	32,872	23,145	28,512	26,799	25,417	23,768	22,064	22,064	27,846	20,419	298,262
Reimbursement	3,269	2,202	5,313	1,631	2,621	2,779	2,661	2,743	2,907	3,423	2,722	4,574	36,845
Total Overhead Allocations	575,721	918,605	768,210	756,436	766,564	787,004	605,118	691,424	844,089	829,126	686,084	588,454	8,816,835
Total Expenses	4,051,905	4,554,549	4,752,514	4,834,854	4,590,613	5,078,024	5,074,430	4,884,061	5,297,348	4,186,042	4,999,547	5,304,213	57,608,100
Net Margin	\$ (2,803,848)	\$ (2,305,970)	\$ (3,337,468)	\$ (3,159,443)	\$ (3,498,438)	\$ (2,316,761)	\$ (1,571,931)	\$ (2,257,088)	\$ (2,576,878)	\$ (1,796,146)	\$ (2,391,552)	\$ (2,517,684)	\$ (30,533,207)
Capital Contributions.	-	-	-	1,914,064	-	176,709	61,121	206,419	47,194	320,168	6,800	8,513	2,730,988
General Fund Support/Transfer In	-	-	\$8,461,956	-	-	\$7,293,585	-	-	\$5,534,677	-	-	-	\$21,290,218

Unaudited

Lakeside Medical Center
Statistical Information

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total	% Var to Prior Yr
Admissions																	
Newborn	10	7	4	-	-	-	-	-	-	-	-	-	21	121	(82.6%)	141	(85.1%)
Pediatrics	8	5	5	3	4	3	2	3	6	2	1	1	43	59	(26.7%)	59	(27.1%)
Adult	61	42	52	43	22	35	28	40	37	28	47	30	465	1,225	(62.0%)	859	(45.9%)
Total	79	54	61	46	26	38	30	43	43	30	48	31	529	1,404	(62.3%)	1,059	(50.0%)
Adjusted Admissions	298	344	371	208	194	297	211	225	201	183	244	177	2,953	3,786	(22.0%)	3,924	(24.7%)
Patient Days																	
Med Surg (14 beds)	46	30	21	23	11	33	14	23	28	27	21	45	322	209	54.1%	75	329.3%
Pediatrics (12 beds)	36	22	13	7	20	21	8	5	16	10	6	5	169	188	(10.1%)	211	(19.9%)
Telemetry (22 beds)	75	96	40	72	40	55	49	77	65	40	85	40	734	3,419	(78.5%)	2,104	(65.1%)
ICU (6 beds)	96	21	88	132	64	48	59	81	100	82	72	49	892	1,022	(12.7%)	966	(7.7%)
Obstetrics (16 beds)	24	26	10	-	-	-	-	-	-	-	-	-	60	398	(84.9%)	396	(84.8%)
Total (70 beds)	277	195	172	234	135	157	130	186	209	159	184	139	2,177	5,236	(58.4%)	3,752	(42.0%)
Adjusted Acute Patient Days	1,046	1,243	1,047	1,057	1,005	1,227	914	973	977	968	935	794	12,187	14,065	(13.4%)	13,243	(8.0%)
Other Key Inpatient Statistics																	
Occupancy Percentage	13%	9%	8%	11%	7%	7%	6%	9%	10%	7%	0.0848	0.0662	9%	20%	(58.4%)	15%	(42.0%)
Average Daily Census (excl. newborns)	8.9	6.5	5.5	7.5	4.8	5.1	4.3	6.0	7.0	5.1	5.9	4.6	6.0	14.3	(58.4%)	10.3	(42.1%)
Average Daily Census (incl. newborns)	9.3	6.9	5.7	7.5	4.8	5.1	4.3	6.0	7.0	5.1	5.9	4.6	6.0	15.2	(60.2%)	11.2	(46.0%)
Average Length of Stay (excl newborns)	4.01	4.15	3.02	5.09	5.19	4.13	4.33	4.33	4.86	5.30	3.83	4.48	4.39	4.07	7.9%	4.09	7.5%
Average Length of Stay (incl newborns)	3.65	3.85	2.90	5.09	5.19	4.13	4.33	4.33	4.86	5.30	3.83	4.48	4.33	3.92	10.4%	3.84	12.9%
Case Mix Index- Medicare	1.3254	1.1046	1.5013	1.0061	3.9048	1.0607	1.1720	1.0497	1.3029	1.2518	1.3101	1.8515	1.4867			1.5575	
Case Mix Index- Medicaid	0.5175	(1.0000)	0.1217	-	2.5454	-	1.3298	-	1.8021	-	0.6089	0.8628	0.5657			0.5235	
Case Mix Index- All Payers	1.0738	0.9427	1.1514	1.5019	1.7167	1.2226	1.1367	1.3129	1.3767	1.5215	1.2802	1.3995	1.3031			1.1425	
Emergency Room and Outpatients																	
ER Admissions	42	22	34	30	23	27	20	32	32	21	34	26	343	691	(50.4%)	513	(33.1%)
ER Visits	1,692	1,769	1,785	1,729	1,585	1,795	1,740	1,702	1,631	1,597	1,746	1,784	20,555	18,366	11.9%	18,760	9.6%
Outpatient Visits	281	321	359	313	290	179	146	278	297	315	203	295	3,277	4,265	(23.2%)	4,265	(23.2%)
ER and Outpatient Visits	2,122	2,090	2,144	2,042	1,875	1,974	1,886	1,960	1,928	1,912	1,949	2,079	23,981	22,631	6.0%	23,025	4.2%
Observation Patient Stays	100	153	136	126	97	124	116	118	139	143	114	106	1,472	1,510	(2.5%)	1,510	(2.5%)
Surgery and Other Procedures																	
Inpatient Surgeries	15	7	11	9	5	7	6	6	12	16	11	13	118	242	(51.2%)	223	(47.1%)
Outpatient Surgeries	-	-	-	-	-	-	-	-	-	-	-	-	1	68	(98.5%)	58	(98.3%)
Endoscopies	1	5	-	1	2	-	-	1	7	3	6	3	29	101	(71.3%)	88	(67.0%)
Radiology Procedures	2,140	2,174	2,348	2,300	2,049	2,332	2,243	2,422	2,189	2,138	2,413	2,242	26,990	24,722	9.2%	25,070	7.7%
Lab Charges	13,002	11,532	11,466	11,887	10,119	11,289	10,889	11,405	11,753	11,315	11,716	11,188	137,561	132,387	3.9%	157,154	(12.5%)
Staffing																	
Paid FTE	224.93	229.06	220.67	217.58	220.22	225.28	222.79	224.51	223.07	228.99	224.23	219.05	223.37	265.25	(15.8%)	239.44	(6.7%)
Paid FTE per Adjusted Occupied Bed	6.67	5.53	6.53	6.38	6.13	5.69	7.31	7.15	6.85	7.33	7.43	6.27	6.69	6.90	(3.0%)	6.61	1.2%
Operational Performance																	
Gross Revenue Per Adj Pat Day	8,997	7,377	9,453	9,059	8,316	7,246	9,522	10,061	9,914	10,324	10,650	11,518	9,370	10,650	(12.0%)	10,154	(7.7%)
Net Revenue Per Adj Pat Day	1,162	1,782	1,321	1,582	1,052	2,221	3,789	2,661	2,745	2,439	2,762	3,638	2,263	2,270	(0.3%)	2,037	11.1%
Salaries & Benefits as % of Net Pat Revenue	162%	82%	138%	108%	172%	74%	45%	70%	70%	82%	69%	79%	84%	84%	0.8%	92%	(8.3%)
Labor Cost per Adj Pat Day	1,878	1,467	1,827	1,709	1,811	1,909	1,714	1,865	1,918	2,012	1,909	2,863	1,884	1,986	(5.1%)	1,858	1.4%
Total Expense Per Adj Pat Day	3,055	2,698	3,566	3,600	3,517	3,260	4,570	4,012	4,260	3,168	4,296	5,561	3,797	3,872	(1.9%)	3,863	(1.7%)

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 2,590,668	\$ 1,872,429	\$ 718,239	38.4%	\$ 2,018,274	\$ 572,395	28.4%	Gross Patient Revenue	\$ 31,340,191	\$ 25,298,438	\$ 6,041,753	23.9%	\$ 25,781,236	\$ 5,558,955	21.6%
776,093	487,297	288,796	59.3%	(37,035)	813,128	(2,195.6%)	Contractual Allowance	10,196,539	6,584,939	3,611,600	54.8%	5,117,969	5,078,569	99.2%
845,439	798,490	46,949	5.9%	705,669	139,770	19.8%	Charity Care	11,740,244	10,802,592	937,652	8.7%	10,884,100	856,144	7.9%
612,000	265,349	346,651	130.6%	760,277	(148,277)	(19.5%)	Bad Debt	4,126,378	3,577,313	549,065	15.3%	4,737,912	(611,534)	(12.9%)
2,233,532	1,551,136	682,396	44.0%	1,428,911	804,620	56.3%	Total Contractuals and Bad Debt	26,063,160	20,964,844	5,098,316	24.3%	20,739,981	5,323,179	25.7%
978,232	415,120	563,112	135.7%	1,058,587	(80,355)	(7.6%)	Other Patient Revenue	5,175,703	5,583,700	(407,997)	(7.3%)	5,362,824	(187,121)	(3.5%)
1,335,368	736,413	598,955	81.3%	1,647,949	(312,581)	(19.0%)	Net Patient Service Revenue	10,452,735	9,917,294	535,441	5.4%	10,404,079	48,656	0.5%
51.55%	39.33%			81.65%			Collection %	33.35%	39.20%			40.36%		
1,427,421	1,147,946	279,475	24.3%	1,387,041	40,380	2.9%	Grants	11,196,576	10,666,516	530,060	5.0%	14,966,470	(3,769,895)	(25.2%)
1,246	-	1,246	-	-	1,246	-	Interest Earnings	2,063	-	2,063	-	-	2,063	-
-	-	-	-	12,772	(12,772)	-	Other Financial Assistance	738,416	381,143	357,273	93.7%	896,780	(158,364)	(17.7%)
(651,494)	2,455	(653,949)	(26,637.4%)	111,233	(762,726)	(685.7%)	Other Revenue	267,268	29,515	237,753	805.5%	114,950	152,318	132.5%
\$ 2,112,542	\$ 1,886,814	\$ 225,728	12.0%	\$ 3,158,995	\$ (1,046,453)	(33.1%)	Total Revenues	\$ 22,657,058	\$ 20,994,468	\$ 1,662,590	7.9%	\$ 26,382,280	\$ (3,725,222)	(14.1%)
							Direct Operating Expenses:							
2,546,491	1,856,774	(689,716)	(37.1%)	1,711,473	(835,017)	(48.8%)	Salaries and Wages	21,023,171	23,017,409	1,994,238	8.7%	17,819,106	(3,204,065)	(18.0%)
543,105	484,199	(58,907)	(12.2%)	344,355	(198,750)	(57.7%)	Benefits	5,477,739	5,810,130	332,392	5.7%	4,855,724	(622,014)	(12.8%)
28,646	63,789	35,143	55.1%	30,064	1,418	4.7%	Purchased Services	403,320	765,437	362,117	47.3%	651,995	248,674	38.1%
361,007	103,088	(257,919)	(250.2%)	33,951	(327,056)	(963.3%)	Medical Supplies	1,240,342	1,237,000	(3,342)	(0.3%)	689,522	(550,820)	(79.9%)
29,792	59,974	30,181	50.3%	6,232	(23,560)	(378.0%)	Other Supplies	436,417	719,603	283,185	39.4%	368,388	(68,029)	(18.5%)
60,938	75,163	14,225	18.9%	16,794	(44,145)	(262.9%)	Medical Services	782,428	901,920	119,492	13.2%	541,263	(241,165)	(44.6%)
81,266	48,961	(32,306)	(66.0%)	57,506	(23,760)	(41.3%)	Drugs	555,006	587,500	32,494	5.5%	552,776	(2,230)	(0.4%)
37,568	53,687	16,119	30.0%	(68,142)	(105,710)	(155.1%)	Repairs and Maintenance	447,933	644,210	196,277	30.5%	322,381	(125,552)	(38.9%)
172,764	165,341	(7,423)	(4.5%)	(342,740)	(515,504)	(150.4%)	Lease and Rental	1,502,825	1,984,011	481,186	24.3%	799,250	(703,575)	(88.0%)
10,745	11,522	777	6.7%	10,677	(68)	(0.6%)	Utilities	92,459	138,259	45,800	33.1%	92,546	87	0.1%
180,763	75,580	(105,184)	(139.2%)	(3,909)	(184,673)	(4,724.3%)	Other Expense	1,273,972	906,915	(367,057)	(40.5%)	488,498	(785,474)	(160.8%)
-	-	-	-	107,297	107,297	-	Interest Expense	-	-	-	-	107,297	107,297	-
4,947	4,083	(865)	(21.2%)	4,622	(325)	(7.0%)	Insurance	63,853	48,990	(14,863)	(30.3%)	56,082	(7,772)	(13.9%)
4,058,033	3,002,160	(1,055,874)	(35.2%)	1,908,180	(2,149,853)	(112.7%)	Total Operating Expenses	33,299,465	36,761,384	3,461,918	9.4%	27,344,828	(5,954,637)	(21.8%)
\$ (1,945,492)	\$ (1,115,346)	\$ (830,146)	74.4%	\$ 1,250,815	\$ (3,196,307)	(255.5%)	Net Performance before Depreciation & Overhead Allocations	\$ (10,642,407)	\$ (15,766,916)	\$ 5,124,508	(32.5%)	\$ (962,548)	\$ (9,679,859)	1,005.6%
29,546	33,251	3,705	11.1%	497,398	467,852	94.1%	Depreciation	322,283	399,000	76,717	19.2%	838,858	516,575	61.6%
							Overhead Allocations:							
11,677	10,723	(954)	(8.9%)	-	(11,677)	-	Risk Management	117,684	128,667	10,983	8.5%	67,426	(50,258)	(74.5%)
91,047	109,944	18,897	17.2%	145,118	54,071	37.3%	Revenue Cycle	978,185	1,319,268	341,083	25.9%	1,892,720	914,535	48.3%
2,688	6,556	3,868	59.0%	1,754	(934)	(53.2%)	Internal Audit	27,881	78,663	50,782	64.6%	20,050	(7,831)	(39.1%)
33,322	32,748	(574)	(1.8%)	31,710	(1,612)	(5.1%)	Home Office Facilities	377,302	392,956	15,654	4.0%	342,943	(34,359)	(10.0%)
-	41,478	41,478	-	29,633	29,633	-	Administration	497,720	497,719	(1)	-	506,645	8,734	1.7%
83,679	99,952	16,273	16.3%	54,411	(29,268)	(53.8%)	Human Resources	836,439	1,199,372	362,933	30.3%	628,888	(207,551)	(33.0%)
23,784	27,767	3,983	14.3%	20,540	(3,244)	(15.8%)	Legal	214,010	333,190	119,180	35.8%	213,870	(140)	(0.1%)
4,373	4,171	(202)	(4.8%)	3,135	(1,238)	(39.5%)	Records	42,335	50,052	7,717	15.4%	37,630	(4,705)	(12.5%)
8,890	11,059	2,169	19.6%	6,482	(2,408)	(37.1%)	Compliance	85,489	132,708	47,219	35.6%	72,957	(12,532)	(17.2%)
-	-	-	-	10,154	10,154	-	Clinical Labor Pool Alloc	-	-	-	-	99,079	99,079	-
39,716	46,254	6,538	14.1%	52,545	12,829	24.4%	IT Operations	461,419	555,019	93,600	16.9%	925,583	464,164	50.1%
6,101	16,859	10,758	63.8%	17,467	11,366	65.1%	IT Security	202,296	202,298	2	-	146,581	(55,715)	(38.0%)
29,928	33,247	3,319	10.0%	25,610	(4,318)	(16.9%)	Finance	339,102	398,946	59,844	15.0%	366,292	27,190	7.4%
16,129	16,961	832	4.9%	5,329	(10,800)	(202.7%)	Corporate Communications	139,923	203,522	63,599	31.2%	70,921	(69,002)	(97.3%)

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
-	4,750	4,750	-	12,295	12,295	-	Information Technology	60,595	56,999	(3,596)	(6.3%)	123,012	62,417	50.7%
99,344	237,706	138,362	58.2%	88,185	(11,159)	(12.7%)	IT Applications	2,050,016	2,852,349	802,333	28.1%	602,861	(1,447,155)	(240.0%)
-	-	-	-	23,053	23,053	-	IT EPIC	-	-	-	-	2,055,836	2,055,836	-
53,857	41,478	(12,379)	(29.8%)	-	(53,857)	-	IT Service Center	442,735	497,716	54,981	11.0%	-	(442,735)	-
-	6,504	6,504	-	9,226	9,226	-	Performance Excellence	77,609	78,040	431	0.6%	135,626	58,017	42.8%
4,193	8,052	3,859	47.9%	7,634	3,441	45.1%	Corporate Quality	91,192	96,620	5,428	5.6%	91,588	396	0.4%
36,449	57,290	20,841	36.4%	86,093	49,644	57.7%	Security Services	486,621	687,455	200,834	29.2%	667,653	181,032	27.1%
-	5,384	5,384	-	-	-	-	Supply Chain	70,603	64,601	(6,002)	(9.3%)	-	(70,603)	-
-	10,157	10,157	-	-	-	-	HIM Department	121,464	121,878	414	0.3%	-	(121,464)	-
15,496	21,542	6,046	28.1%	-	(15,496)	-	Coding	226,355	258,490	32,135	12.4%	-	(226,355)	-
3,472	4,143	671	16.2%	-	(3,472)	-	Reimbursement	27,964	49,711	21,747	43.7%	-	(27,964)	-
564,145	854,724	290,579	34.0%	630,377	66,232	10.5%	Total Overhead Allocations-	7,974,939	10,256,239	2,281,300	22.2%	9,067,969	1,093,030	12.1%
4,651,725	3,890,136	(761,589)	(19.6%)	3,035,954	(1,615,770)	(53.2%)	Total Expenses	41,596,687	47,416,623	5,819,935	12.3%	37,251,655	(4,345,032)	(11.7%)
\$ (2,539,183)	\$ (2,003,322)	\$ (535,861)	26.7%	\$ 123,041	\$ (2,662,224)	(2,163.7%)	Net Margin	\$ (18,939,629)	\$ (26,422,155)	\$ 7,482,525	(28.3%)	\$ (10,869,376)	\$ (8,070,254)	74.2%
-	153,697	153,697	-	(167,432)	(167,432)	-	Capital	-	1,844,284	1,844,284	100.0%	(151,804)	(151,804)	100.0%
548,114	-	548,114	-	-	548,114	-	Capital Contributions.	680,953	-	680,953	-	-	680,953	-
-	\$ 6,625,000	\$ (6,625,000)	-	\$ 3,865,391	\$ 3,865,391	-	Transfer In/(Out)	\$ 14,099,698	\$ 26,500,000	\$ (12,400,302)	(46.8%)	\$ 11,790,007	\$ (2,309,692)	(19.6%)

Unaudited

Primary Care Clinics Statement of Revenues and Expenses by Month
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	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	\$ 2,421,964	\$ 2,173,673	\$ 2,534,826	\$ 2,394,233	\$ 2,436,124	\$ 2,859,432	\$ 2,815,106	\$ 2,801,109	\$ 2,918,227	\$ 2,553,603	\$ 2,841,225	\$ 2,590,668	\$ 31,340,191
Contractual Allowance	942,552	616,457	797,366	764,288	728,571	1,015,151	998,014	670,258	1,344,583	736,918	806,290	776,093	10,196,539
Charity Care	1,080,772	818,987	996,143	1,145,797	998,209	1,031,223	979,676	933,548	1,027,081	1,060,385	822,983	845,439	11,740,244
Bad Debt	49,730	353,288	285,914	95,985	279,913	332,230	527,608	628,944	(62,168)	312,029	710,907	612,000	4,126,378
Total Contractuals and Bad Debt	2,073,054	1,788,732	2,079,423	2,006,069	2,006,694	2,378,604	2,505,297	2,232,750	2,309,496	2,109,331	2,340,179	2,233,532	26,063,160
Other Patient Revenue	474,943	474,943	87,703	345,863	345,863	345,863	224,901	205,785	205,785	1,120,503	365,321	978,232	5,175,703
Net Patient Service Revenue	823,853	859,885	543,106	734,027	775,294	826,691	534,711	774,144	814,516	1,564,774	866,367	1,335,368	10,452,735
Collection %	34.02%	39.56%	21.43%	30.66%	31.82%	28.91%	18.99%	27.64%	27.91%	61.28%	30.49%	51.55%	33.35%
Non-Operating Revenues													
Grants	831,658	951,673	1,163,225	937,662	1,277,476	1,004,344	730,315	650,205	733,140	724,102	765,354	1,427,421	11,196,576
Interest Earnings	-	-	-	-	-	-	-	-	-	-	818	1,246	2,063
Other Financial Assistance	12,477	51,355	674,585	-	-	-	-	-	-	-	-	-	738,416
Other Revenue	624	29,490	1,042	1,648	18,706	193,647	101,773	51,117	358,355	155,255	7,104	(651,494)	267,268
Total Other Revenues	\$ 844,758	\$ 1,032,517	\$ 1,838,851	\$ 939,311	\$ 1,296,183	\$ 1,197,991	\$ 832,088	\$ 701,322	\$ 1,091,495	\$ 879,358	\$ 773,276	\$ 777,173	\$ 12,204,323
Total Non-Operating Revenues	\$ 1,668,611	\$ 1,892,402	\$ 2,381,957	\$ 1,673,338	\$ 2,071,476	\$ 2,024,682	\$ 1,366,799	\$ 1,475,466	\$ 1,906,011	\$ 2,444,132	\$ 1,639,642	\$ 2,112,542	\$ 22,657,058
Direct Operating Expenses:													
Salaries and Wages	1,713,850	1,402,443	1,788,664	1,498,332	1,674,786	1,997,115	1,543,212	1,709,521	1,629,444	1,721,522	1,797,791	2,546,491	21,023,171
Benefits	427,827	405,732	406,022	459,199	430,679	495,969	415,751	473,236	467,424	485,386	467,410	543,105	5,477,739
Purchased Services	13,764	60,480	10,119	24,018	29,210	11,762	40,767	39,476	69,048	39,233	36,797	28,646	403,320
Medical Supplies	35,872	230,443	141,439	60,778	25,067	29,192	30,198	90,290	101,849	42,487	91,719	361,007	1,240,342
Other Supplies	12,383	6,147	10,233	39,697	20,076	8,453	19,539	60,902	38,796	24,217	166,181	29,792	436,417
Medical Services	55,581	60,482	61,270	56,783	59,594	57,974	65,942	67,793	80,827	83,687	71,557	60,938	782,428
Drugs	37,475	49,341	45,922	45,378	44,505	37,090	43,958	39,990	45,397	39,232	45,452	81,266	555,006
Repairs and Maintenance	10,726	11,441	47,732	37,415	40,271	30,847	36,409	53,140	55,077	40,887	46,419	37,568	447,933
Lease and Rental	107,496	87,434	114,395	115,290	117,771	96,132	162,213	104,899	124,493	122,080	177,859	172,764	1,502,825
Utilities	8,438	8,881	8,149	9,620	3,675	5,106	7,585	7,587	7,462	7,709	7,501	10,745	92,459
Other Expense	115,489	74,228	262,113	(53,654)	65,834	23,262	24,383	263,662	51,877	111,223	154,792	180,763	1,273,972
Insurance	6,154	4,622	4,622	4,622	4,622	4,622	4,622	4,622	8,759	6,691	4,947	4,947	63,853
Total Operating Expenses	2,545,056	2,401,675	2,900,679	2,297,479	2,516,089	2,797,523	2,394,579	2,915,118	2,680,453	2,724,354	3,068,426	4,058,033	33,299,465
Net Performance before Depreciation & Overhead Allocations	\$ (876,445)	\$ (509,273)	\$ (518,722)	\$ (624,141)	\$ (444,613)	\$ (772,841)	\$ (1,027,780)	\$ (1,439,653)	\$ (774,442)	\$ (280,223)	\$ (1,428,783)	\$ (1,945,492)	\$ (10,642,407)
Depreciation	25,462	25,462	26,045	25,656	26,428	26,619	26,619	26,909	26,989	27,002	29,546	29,546	322,283
<i>Overhead Allocations:</i>													
Risk Management	11,692	7,282	9,397	9,332	9,963	8,896	9,668	9,501	9,779	9,977	10,520	11,677	117,684
Revenue Cycle	63,371	103,816	86,659	73,183	62,585	90,867	75,286	92,509	74,884	82,399	81,579	91,047	978,185
Internal Audit	2,627	1,796	1,779	1,955	1,585	1,641	2,516	2,818	2,739	2,503	3,234	2,688	27,881
Home Office Facilities	30,821	31,492	32,824	20,328	24,166	35,671	34,187	36,362	34,251	34,755	29,123	33,322	377,302
Administration	46,107	48,941	49,005	49,055	34,089	42,379	39,583	45,523	51,018	69,603	22,417	-	497,720
Human Resources	76,105	96,165	80,652	41,032	63,880	76,821	55,879	65,960	69,724	57,374	69,168	83,679	836,439
Legal	3,344	12,867	12,360	14,912	35,905	18,361	21,522	15,153	16,039	12,136	27,627	23,784	214,010
Records	4,206	2,926	3,073	3,403	3,291	3,419	3,266	3,189	4,261	3,208	3,720	4,373	42,335
Compliance	6,347	6,648	6,675	6,995	7,114	6,714	7,962	7,546	6,834	6,194	7,570	8,890	85,489
IT Operations	35,658	44,142	42,594	37,089	32,670	40,660	34,452	41,326	39,156	35,730	38,226	39,716	461,419
IT Security	9,905	21,768	16,176	14,289	25,121	14,449	14,135	38,992	12,103	13,451	15,806	6,101	202,296

	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
Finance	24,232	19,591	27,494	20,102	25,315	27,713	28,566	41,493	33,431	30,570	30,667	29,928	339,102
Corporate Communications	10,421	9,413	10,833	11,419	12,679	15,613	10,308	8,955	10,993	10,184	12,976	16,129	139,923
Information Technology	10,834	10,976	13,078	12,123	3,404	10,180	-	-	-	-	-	-	60,595
IT Applications	81,636	278,939	162,379	216,444	192,470	176,106	87,647	116,519	250,681	219,039	168,812	99,344	2,050,016
IT Service Center	25,999	28,022	25,841	25,533	26,762	39,926	52,726	32,303	36,224	62,685	32,857	53,857	442,735
Performance Excellence	6,591	12,194	12,071	14,647	15,321	16,785	-	-	-	-	-	-	77,609
Corporate Quality	8,434	7,268	7,766	7,118	7,006	9,852	9,489	9,566	10,909	5,663	3,928	4,193	91,192
Security Services	39,124	39,146	42,649	38,519	36,544	39,645	35,851	35,916	44,003	61,817	36,958	36,449	486,621
Supply Chain	6,253	5,354	6,385	6,747	4,243	6,959	5,574	6,231	11,356	5,676	5,825	-	70,603
HIM Department	8,351	19,826	19,536	12,608	20,538	10,117	10,316	9,955	10,217	-	-	-	121,464
Coding	21,345	13,076	24,947	17,566	21,638	20,338	19,289	18,037	16,745	16,745	21,133	15,496	226,355
Reimbursement	2,482	1,671	4,032	1,238	1,989	2,109	2,020	2,081	2,206	2,598	2,066	3,472	27,964
Total Overhead Allocations	535,885	823,319	698,205	655,637	668,278	715,221	560,242	639,935	747,553	742,307	624,212	564,145	7,974,939
Total Expenses	3,106,403	3,250,455	3,624,929	2,978,772	3,210,795	3,539,363	2,981,440	3,581,963	3,454,995	3,493,664	3,722,184	4,651,725	41,596,687
Net Margin	\$ (1,437,791)	\$ (1,358,053)	\$ (1,242,972)	\$ (1,305,434)	\$ (1,139,319)	\$ (1,514,681)	\$ (1,614,641)	\$ (2,106,497)	\$ (1,548,984)	\$ (1,049,532)	\$ (2,082,541)	\$ (2,539,183)	\$ (18,939,629)
Capital	36,782	-	53,251	(90,033)	-	-	-	-	-	-	-	-	-
Capital Contributions.	-	-	-	-	-	-	10,923	14,609	107,308	-	-	548,114	680,953
General Fund Support/Transfer In	-	-	\$4,128,850	-	-	\$3,713,730	-	-	\$6,257,118	-	-	-	\$14,099,698

Unaudited

	Clinic Administration	Belle Glade Medical Clinic	Delray Medical Clinic	Lantana Medical Clinic	Mangonia Park Medical Clinic	West Palm Beach Medical Clinic	Jupiter Medical Clinic	Lake Worth Medical Clinic	Lewis Center Medical Clinic	West Boca Medical Clinic	St Ann Place Medical Clinic	Mobile Warrior	Mobile Van Scout	Mobile Van Hero	Atlantis Medical Clinic	Port Medical Clinic	Total	
Gross Patient Revenue	\$ 7,546	\$ 1,808,740	\$ 1,822,375	\$ 4,791,180	\$ 1,242,274	\$ 3,204,304	\$ 1,223,802	\$ 3,638,299	\$ 71,022	\$ 737,430	\$ 19,134	\$ 13,094	\$ 1,789	\$ 131,937	-	\$ 27,781	\$ 18,740,707	
Contractual Allowance	-	446,689	565,034	(129,474)	645,382	877,742	251,843	1,624,325	103,839	425,270	16,303	4,131	930	31,715	-	(999)	4,862,730	
Charity Care	-	589,121	648,160	2,011,888	211,156	1,142,264	408,082	1,481,531	20,873	233,145	2,734	11,440	278	15,700	-	20,059	6,796,430	
Bad Debt	-	212,223	215,020	749,411	421,899	382,660	160,960	288,890	56,574	47,331	9,659	(389)	19	20,063	-	4,434	2,568,755	
Total Contractual Allowances and Bad Debt	-	1,248,033	1,428,214	2,631,825	1,278,438	2,402,666	820,885	3,394,746	181,287	705,747	28,696	15,182	1,227	67,478	-	23,484	14,227,915	
Other Patient Revenue	-	310,748	343,527	862,254	125,248	806,237	193,413	489,932	49,365	223,283	7,895	28,435	-	13,479	31,419	-	3,485,236	
Net Patient Revenue	7,546	871,455	737,689	3,021,610	89,084	1,607,875	596,330	733,486	(60,900)	254,966	(1,667)	26,347	562	77,939	31,419	4,287	7,998,027	
Collection %	100.00%	48.18%	40.48%	63.07%	7.17%	50.18%	48.73%	20.16%	(85.75%)	34.56%	(8.71%)	201.21%	31.42%	59.07%	-	15.43%	42.68%	
Grants	2,167,190	782,054	624,046	1,394,472	1,333,438	1,238,744	336,435	984,843	34,861	363,688	27,931	43,147	68	77,771	3,182	-	9,411,870	
Interest Earnings	2,063	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,063	
Other Financial Assistance	120,959	66,464	60,718	119,301	50,531	105,464	19,959	66,551	10,885	19,710	4,445	2,000	2,067	-	-	-	649,065	
Other Revenue	139,968	5,772	-	160	-	70	-	-	-	21	-	-	-	-	-	-	-	145,991
Total Other Revenues	2,430,180	854,290	684,764	1,513,933	1,383,968	1,344,278	356,405	1,051,394	45,746	383,419	32,376	45,147	2,135	77,771	3,182	-	10,208,989	
Total Revenues	\$ 2,437,726	\$ 1,725,744	\$ 1,422,453	\$ 4,535,543	\$ 1,473,052	\$ 2,952,153	\$ 952,735	\$ 1,784,880	\$ (15,154)	\$ 638,385	\$ 30,709	\$ 71,494	\$ 2,697	\$ 155,710	\$ 34,601	\$ 4,287	\$ 18,207,016	
<i>Direct Operational Expenses:</i>																		
Salaries and Wages	4,393,240	1,198,273	1,169,469	2,666,402	2,101,931	2,067,654	859,215	1,940,791	73,221	732,903	67,023	59,750	-	146,258	-	-	17,276,129	
Benefits	1,161,340	336,146	336,274	710,281	589,352	454,654	169,092	496,300	14,703	156,675	18,265	21,017	-	42,200	-	-	4,506,302	
Purchased Services	235,631	23,669	29,662	9,064	12,414	2,017	8,960	28,450	1,397	21,319	-	-	-	-	-	-	372,576	
Medical Supplies	-	102,096	118,589	156,366	114,453	238,323	55,610	96,005	19,548	58,875	6,446	2,489	426	589	-	-	966,813	
Other Supplies	202,643	24,072	42,859	11,026	22,653	16,275	23,146	36,510	3,559	3,719	-	4,256	1,058	2,851	3,182	-	397,809	
Medical Services	-	100,894	75,345	125,946	51,238	106,337	61,731	220,988	2,335	36,682	983	-	-	-	-	-	782,428	
Drugs	-	54,915	99,494	149,648	110,874	129,379	1,290	1,750	(500)	6,978	-	-	-	33	-	-	553,861	
Repairs and Maintenance	216,060	29,291	26,275	3,030	13,071	26,781	3,317	19,719	2,302	3,816	1,417	5,820	2,959	18,372	-	-	372,229	
Lease and Rental	-	87,778	140,427	155,420	117,349	129,324	102,272	329,274	200	150,044	160	110	50	110	5,169	-	1,217,688	
Utilities	-	24,066	1,453	2,478	10,702	2,497	7,961	14,523	2,179	7,898	1,327	-	-	-	-	-	75,082	
Other Expense	446,714	179,133	85,934	72,963	53,175	99,718	39,544	148,791	9,122	27,075	5,120	3,466	422	1,791	287	-	1,173,255	
Insurance	-	4,635	3,066	6,818	2,444	5,542	1,278	3,412	934	1,302	-	11,237	11,084	11,285	-	-	63,039	
Total Operating Expenses	6,655,628	2,164,968	2,128,845	4,069,442	3,199,656	3,278,503	1,133,416	3,336,461	128,999	1,204,279	100,741	108,143	16,001	223,490	8,639	-	27,757,211	
Net Performance before Depreciation & Overhead Allocations	(4,217,902)	(439,223)	(706,393)	466,101	(1,726,604)	(326,350)	(180,681)	(1,551,582)	(144,153)	(565,893)	(70,031)	(36,650)	(13,304)	(67,780)	25,963	4,287	(9,550,195)	
Depreciation	5,209	83,520	1,149	13,068	21,776	15,923	1,865	4,993	217	8,702	-	-	13,884	83,526	-	-	253,832	
<i>Overhead Allocations:</i>																		
Risk Management	99,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,349	
Revenue Cycle	808,710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	808,710	
Internal Audit	23,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,536	
Home Office Facilities	329,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	329,952	
Administration	420,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	420,173	
Human Resources	714,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	714,352	
Legal	180,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,666	
Records	35,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,738	
Compliance	72,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,169	
IT Operations	389,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	389,526	
IT Security	170,777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170,777	
Finance	286,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286,268	
Corporate Communications	118,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118,121	
Information Technology	51,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,154	
IT Applications	1,730,615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,730,615	
IT Service Center	373,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	373,754	
Performance Excellence	65,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,517	
Corporate Quality	76,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76,985	
Security Services	401,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	401,659	
Supply Chain	59,604	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,604	
HIM Department	102,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,540	
Coding	191,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191,088	
Reimbursement	23,606	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,606	
Total Overhead Allocations	6,725,859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,725,859	
Total Expenses	13,386,696	2,248,487	2,129,995	4,082,510	3,221,432	3,294,425	1,135,281	3,341,454	129,216	1,212,081	100,741	108,143	29,885	307,017	8,639	-	34,736,901	
Net Margin	\$ (10,948,970)	\$ (522,743)	\$ (707,542)	\$ 453,033	\$ (1,748,380)	\$ (342,273)	\$ (182,546)	\$ (1,556,574)	\$ (144,370)	\$ (574,595)	\$ (70,031)	\$ (36,650)	\$ (27,188)	\$ (151,307)	\$ 25,963	\$ 4,287	\$ (16,529,885)	
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer In/(Out)	\$ 13,375,018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 13,375,018	

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,658,857	\$ 1,153,618	\$ 505,039	43.8%	\$ 1,203,475	\$ 455,182	37.8%	Gross Patient Revenue	\$ 18,740,707	\$ 15,415,750	\$ 3,324,957	21.6%	\$ 15,340,086	\$ 3,400,621	22.2%
(2,659,886)	297,431	(2,957,317)	(994.3%)	(379,126)	(2,280,760)	601.6%	Contractual Allowance	4,862,730	3,974,512	888,218	22.3%	1,771,524	3,091,206	174.5%
318,108	455,449	(137,341)	(30.2%)	404,268	(86,160)	(21.3%)	Charity Care	6,796,430	6,086,245	710,185	11.7%	5,917,247	879,184	14.9%
337,859	183,972	153,887	83.6%	730,008	(392,149)	(53.7%)	Bad Debt	2,568,755	2,458,485	110,270	4.5%	3,161,171	(592,416)	(18.7%)
(2,003,919)	936,852	(2,940,771)	(313.9%)	755,149	(2,759,068)	(365.4%)	Total Contractuals and Bad Debt	14,227,915	12,519,242	1,708,673	13.6%	10,849,941	3,377,974	31.1%
682,109	320,944	361,165	112.5%	759,554	(77,445)	(10.2%)	Other Patient Revenue	3,485,236	4,288,918	(803,682)	(18.7%)	3,809,185	(323,930)	(8.5%)
4,344,685	537,710	3,806,975	708.0%	1,207,880	3,136,804	259.7%	Net Patient Service Revenue	7,998,027	7,185,426	812,601	11.3%	8,299,310	(301,283)	(3.6%)
261.94%	46.61%			100.37%			Collection %	42.68%	46.61%		54.10%			
1,211,296	1,036,569	174,727	16.9%	1,280,350	(69,054)	(5.4%)	Grants	9,411,870	9,110,930	300,940	3.3%	12,958,127	(3,546,257)	(27.4%)
1,246	-	1,246	-	-	1,246	-	Interest Earnings	2,063	-	2,063	-	2,063	-	
-	-	-	-	12,772	(12,772)	-	Other Financial Assistance	649,065	381,143	267,922	70.3%	782,319	(133,253)	(17.0%)
(651,844)	2,455	(654,299)	(26,651.7%)	109,333	(761,177)	(696.2%)	Other Revenue	145,991	29,515	116,476	394.6%	112,850	33,141	29.4%
\$ 4,905,383	\$ 1,576,734	\$ 3,328,649	211.1%	\$ 2,610,335	\$ 2,295,048	87.9%	Total Revenues	\$ 18,207,016	\$ 16,707,014	\$ 1,500,002	9.0%	\$ 22,152,606	\$ (3,945,590)	(17.8%)
							Direct Operating Expenses:							
2,094,066	1,570,212	(523,854)	(33.4%)	1,406,934	(687,132)	(48.8%)	Salaries and Wages	17,276,129	19,452,810	2,176,681	11.2%	14,958,482	(2,317,647)	(15.5%)
446,734	411,104	(35,629)	(8.7%)	284,188	(162,545)	(57.2%)	Benefits	4,506,302	4,933,035	426,733	8.7%	4,066,243	(440,059)	(10.8%)
25,192	57,499	32,306	56.2%	29,603	4,410	14.9%	Purchased Services	372,576	689,957	317,381	46.0%	633,380	260,804	41.2%
325,000	83,650	(241,351)	(288.5%)	31,789	(293,211)	(922.4%)	Medical Supplies	966,813	1,003,750	36,937	3.7%	491,792	(475,021)	(96.6%)
26,938	50,964	24,027	47.1%	2,303	(24,634)	(1,069.6%)	Other Supplies	397,809	611,493	213,683	34.9%	314,952	(82,858)	(26.3%)
60,938	59,503	(1,436)	(2.4%)	16,794	(44,145)	(262.9%)	Medical Services	782,428	714,000	(68,428)	(9.6%)	541,263	(241,165)	(44.6%)
81,165	48,961	(32,204)	(65.8%)	57,506	(23,658)	(41.1%)	Drugs	553,861	587,500	33,639	5.7%	552,776	(1,085)	(0.2%)
35,565	51,618	16,053	31.1%	(69,036)	(104,601)	(151.5%)	Repairs and Maintenance	372,229	619,385	247,156	39.9%	299,733	(72,497)	(24.2%)
146,956	137,472	(9,484)	(6.9%)	(365,260)	(512,216)	(140.2%)	Lease and Rental	1,217,688	1,649,591	431,903	26.2%	524,235	(693,452)	(132.3%)
9,091	9,019	(72)	(0.8%)	7,733	(1,358)	(17.6%)	Utilities	75,082	108,219	33,137	30.6%	71,430	(3,652)	(5.1%)
167,368	70,441	(96,927)	(137.6%)	(8,909)	(176,277)	(1,978.6%)	Other Expense	1,173,255	845,255	(328,000)	(38.8%)	460,625	(712,631)	(154.7%)
-	-	-	-	107,297	107,297	-	Interest Expense	-	-	-	-	107,297	107,297	-
4,902	3,993	(909)	(22.8%)	4,545	(357)	(7.9%)	Insurance	63,039	47,910	(15,129)	(31.6%)	55,030	(8,009)	(14.6%)
3,423,914	2,554,434	(869,481)	(34.0%)	1,505,486	(1,918,429)	(127.4%)	Total Operating Expenses	27,757,211	31,262,905	3,505,694	11.2%	23,077,238	(4,679,973)	(20.3%)
\$ 1,481,469	\$ (977,700)	\$ 2,459,168	(251.5%)	\$ 1,104,849	\$ 376,619	34.1%	Net Performance before Depreciation & Overhead Allocations	\$ (9,550,195)	\$ (14,555,891)	\$ 5,005,696	(34.4%)	\$ (924,632)	\$ (8,625,563)	932.9%
22,411	27,501	5,090	18.5%	489,955	467,543	95.4%	Depreciation	253,832	330,000	76,168	23.1%	749,115	495,283	66.1%
							Overhead Allocations:							
9,858	9,052	(806)	(8.9%)	-	(9,858)	-	Risk Management	99,349	108,620	9,271	8.5%	57,954	(41,395)	(71.4%)
75,273	90,896	15,623	17.2%	123,627	48,354	39.1%	Revenue Cycle	808,710	1,090,698	281,988	25.9%	1,612,422	803,712	49.8%
2,269	5,534	3,265	59.0%	1,507	(762)	(50.6%)	Internal Audit	23,536	66,407	42,871	64.6%	17,234	(6,302)	(36.6%)
29,140	28,638	(502)	(1.8%)	28,676	(464)	(1.6%)	Home Office Facilities	329,952	343,641	13,689	4.0%	310,133	(19,819)	(6.4%)
-	35,016	35,016	-	25,471	25,471	-	Administration	420,173	420,172	(1)	-	435,310	15,137	3.5%
71,465	85,363	13,898	16.3%	46,582	(24,883)	(53.4%)	Human Resources	714,352	1,024,311	309,959	30.3%	538,397	(175,955)	(32.7%)
20,078	23,441	3,363	14.3%	17,655	(2,423)	(13.7%)	Legal	180,666	281,278	100,612	35.8%	183,827	3,161	1.7%
3,692	3,521	(171)	(4.9%)	2,694	(998)	(37.0%)	Records	35,738	42,254	6,516	15.4%	32,344	(3,394)	(10.5%)
7,505	9,336	1,831	19.6%	5,571	(1,934)	(34.7%)	Compliance	72,169	112,032	39,863	35.6%	62,708	(9,461)	(15.1%)
-	-	-	-	8,728	8,728	-	Clinical Labor Pool Alloc	-	-	-	-	85,161	85,161	-
33,528	39,047	5,519	14.1%	45,163	11,635	25.8%	IT Operations	389,526	468,545	79,019	16.9%	795,562	406,036	51.0%
5,150	14,232	9,082	63.8%	15,014	9,864	65.7%	IT Security	170,777	170,779	2	-	125,990	(44,787)	(35.5%)
25,265	28,067	2,802	10.0%	22,013	(3,252)	(14.8%)	Finance	286,268	336,789	50,521	15.0%	314,837	28,569	9.1%
13,616	14,318	702	4.9%	4,580	(9,036)	(197.3%)	Corporate Communications	118,121	171,812	53,691	31.2%	60,958	(57,163)	(93.8%)

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
-	4,010	4,010	-	10,568	10,568	-	Information Technology	51,154	48,118	(3,036)	(6.3%)	105,732	54,578	51.6%
83,866	200,671	116,805	58.2%	75,797	(8,069)	(10.6%)	IT Applications	1,730,615	2,407,941	677,326	28.1%	518,174	(1,212,441)	(234.0%)
-	-	-	-	19,815	19,815	-	IT EPIC	-	-	-	-	1,767,044	1,767,044	-
45,466	35,016	(10,450)	(29.8%)	-	(45,466)	-	IT Service Center	373,754	420,170	46,416	11.0%	-	(373,754)	-
-	5,490	5,490	-	7,930	7,930	-	Performance Excellence	65,517	65,881	364	0.6%	116,574	51,057	43.8%
3,540	6,797	3,257	47.9%	6,562	3,022	46.1%	Corporate Quality	76,985	81,566	4,581	5.6%	78,722	1,737	2.2%
30,085	47,288	17,203	36.4%	73,282	43,197	58.9%	Security Services	401,659	567,431	165,772	29.2%	568,302	166,643	29.3%
-	4,545	4,545	-	-	-	-	Supply Chain	59,604	54,536	(5,068)	(9.3%)	-	(59,604)	-
-	8,574	8,574	-	-	-	-	HIM Department	102,540	102,889	349	0.3%	-	(102,540)	-
13,082	18,185	5,103	28.1%	-	(13,082)	-	Coding	191,088	218,216	27,128	12.4%	-	(191,088)	-
2,931	3,497	566	16.2%	-	(2,931)	-	Reimbursement	23,606	41,966	18,360	43.7%	-	(23,606)	-
475,809	720,536	244,727	34.0%	541,237	65,428	12.1%	Total Overhead Allocations-	6,725,859	8,646,052	1,920,193	22.2%	7,787,385	1,061,526	13.6%
3,922,135	3,302,471	(619,664)	(18.8%)	2,536,677	(1,385,458)	(54.6%)	Total Expenses	34,736,901	40,238,957	5,502,055	13.7%	31,613,738	(3,123,164)	(9.9%)
\$ 983,248	\$ (1,725,737)	\$ 2,708,985	(157.0%)	\$ 73,658	\$ 909,590	1,234.9%	Net Margin	\$ (16,529,885)	\$ (23,531,943)	\$ 7,002,057	(29.8%)	\$ (9,461,132)	\$ (7,068,753)	74.7%
-	116,565	116,565	-	(167,432)	(167,432)	-	Capital	-	1,398,717	1,398,717	100.0%	(151,804)	(151,804)	100.0%
548,114	-	548,114	-	-	548,114	-	Capital Contributions.	585,532	-	585,532	-	-	585,532	-
-	\$ 5,900,000	\$ (5,900,000)	-	\$ 3,296,240	\$ 3,296,240	-	Transfer In/(Out)	\$ 13,375,018	\$ 23,600,000	\$ (10,224,982)	(43.3%)	\$ 10,615,515	\$ (2,759,503)	(26.0%)

Unaudited

	Dental Clinic Administration	Belle Glade Dental Clinic	Delray Dental Clinic	Lantana Dental Clinic	West Palm Beach Dental Clinic	Port Dental Clinic	Total
Gross Patient Revenue	-	\$ 1,733,433	\$ 2,324,936	\$ 3,125,523	\$ 4,261,584	\$ 41,058	\$ 11,486,535
Contractual Allowance	-	1,015,470	737,324	1,071,572	2,162,179	1,129	4,987,674
Charity Care	-	510,799	1,121,835	1,173,473	1,879,930	42,650	4,728,689
Bad Debt	-	189,823	233,630	324,579	467,607	(19,769)	1,195,871
Total Contractual Allowances and Bad Debt	-	1,716,093	2,092,789	2,569,623	4,509,717	24,011	10,912,233
Other Patient Revenue	-	293,808	338,722	441,122	596,839	236	1,670,727
Net Patient Revenue	-	311,148	570,869	997,022	348,706	17,284	2,245,029
Collection %	-	17.95%	24.55%	31.90%	8.18%	42.10%	19.54%
Grants	200,978	183,247	386,123	393,888	620,470	-	1,784,706
Other Financial Assistance	20,165	6,474	11,703	27,647	23,361	-	89,351
Other Revenue	121,226	-	-	(9)	60	-	121,277
Total Other Revenues	342,370	189,721	397,826	421,526	643,891	-	1,995,334
Total Revenues	\$ 342,370	\$ 500,870	\$ 968,695	\$ 1,418,548	\$ 992,597	\$ 17,284	\$ 4,240,363
<i>Direct Operational Expenses:</i>							
Salaries and Wages	536,262	370,496	743,533	852,541	1,244,211	-	3,747,043
Benefits	128,403	119,371	196,001	236,714	290,948	-	971,437
Purchased Services	-	10,280	10,861	1,616	7,888	-	30,745
Medical Supplies	-	40,670	63,517	54,285	115,077	-	273,529
Other Supplies	-	5,082	17,716	6,438	9,472	-	38,608
Drugs	-	237	268	325	315	-	1,145
Repairs and Maintenance	-	9,367	20,817	8,913	36,606	-	75,703
Lease and Rental	-	34,048	74,941	65,350	110,798	-	285,137
Utilities	-	9,469	1,373	3,258	3,277	-	17,377
Other Expense	7,771	9,213	21,655	19,811	42,266	-	100,717
Insurance	-	815	-	-	-	-	815
Total Operating Expenses	672,436	609,088	1,150,683	1,249,130	1,860,957	-	5,542,255
Net Performance before Depreciation & Overhead Allocations	(330,066)	(108,178)	(181,988)	169,418	(868,360)	17,284	(1,301,892)
Depreciation	-	20,628	10,817	6,604	30,402	-	68,451
<i>Overhead Allocations:</i>							
Risk Management	18,335	-	-	-	-	-	18,335
Revenue Cycle	169,475	-	-	-	-	-	169,475
Internal Audit	4,345	-	-	-	-	-	4,345
Home Office Facilities	47,350	-	-	-	-	-	47,350
Administration	77,547	-	-	-	-	-	77,547
Human Resources	122,087	-	-	-	-	-	122,087
Legal	33,344	-	-	-	-	-	33,344
Records	6,597	-	-	-	-	-	6,597
Compliance	13,320	-	-	-	-	-	13,320
IT Operations	71,893	-	-	-	-	-	71,893
IT Security	31,519	-	-	-	-	-	31,519
Finance	52,834	-	-	-	-	-	52,834
Corporate Communications	21,802	-	-	-	-	-	21,802
Information Technology	9,441	-	-	-	-	-	9,441
IT Applications	319,401	-	-	-	-	-	319,401
IT Service Center	68,981	-	-	-	-	-	68,981
Performance Excellence	12,092	-	-	-	-	-	12,092
Corporate Quality	14,207	-	-	-	-	-	14,207
Security Services	84,962	-	-	-	-	-	84,962
Supply Chain	10,999	-	-	-	-	-	10,999
HIM Department	18,924	-	-	-	-	-	18,924
Coding	35,267	-	-	-	-	-	35,267
Reimbursement	4,358	-	-	-	-	-	4,358
Total Overhead Allocations	1,249,080	-	-	-	-	-	1,249,080
Total Expenses	1,921,516	629,676	1,161,500	1,255,734	1,891,359	-	6,859,786
Net Margin	\$ (1,579,146)	\$ (128,806)	\$ (192,805)	\$ 162,814	\$ (898,762)	\$ 17,284	\$ (2,619,423)
Capital	-	-	-	-	-	-	-
Transfer In/(Out)	\$ 724,681	48	-	-	-	-	\$ 724,681

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 831,963	\$ 718,811	\$ 113,152	15.7%	\$ 746,043	\$ 85,920	11.5%	Gross Patient Revenue	\$ 11,486,535	\$ 9,882,688	\$ 1,603,847	16.2%	\$ 10,126,093	\$ 1,360,441	13.4%
3,196,393	189,866	3,006,527	1,583.5%	330,884	2,865,509	866.0%	Contractual Allowance	4,987,674	2,610,427	2,377,247	91.1%	3,103,913	1,883,762	60.7%
498,439	343,041	155,398	45.3%	274,502	223,937	81.6%	Charity Care	4,728,688	4,716,347	12,341	0.3%	4,855,751	(127,063)	(2.6%)
217,217	81,377	135,840	166.9%	52,155	165,062	316.5%	Bad Debt	1,195,871	1,118,828	77,043	6.9%	1,204,931	(9,060)	(0.8%)
3,912,049	614,284	3,297,765	536.8%	657,541	3,254,508	495.0%	Total Contractuals and Bad Debt	10,912,233	8,445,602	2,466,631	29.2%	9,164,595	1,747,638	19.1%
293,774	94,176	199,598	211.9%	294,057	(283)	(0.1%)	Other Patient Revenue	1,670,727	1,294,782	375,945	29.0%	1,536,809	133,918	8.7%
(2,786,312)	198,703	(2,985,015)	(1,502.2%)	382,559	(3,168,871)	(828.3%)	Net Patient Service Revenue	2,245,029	2,731,868	(486,839)	(17.8%)	2,498,308	(253,279)	(10.1%)
(334.91%)	27.64%			51.28%			Collection %	19.54%	27.64%			24.67%		
216,125	111,377	104,748	94.0%	106,691	109,433	102.6%	Grants	1,784,706	1,555,586	229,120	14.7%	2,008,343	(223,637)	(11.1%)
-	-	-	-	-	-	-	Other Financial Assistance	89,351	-	89,351	-	114,462	(25,111)	(21.9%)
350	-	350	-	1,900	(1,550)	(81.6%)	Other Revenue	121,277	-	121,277	-	2,100	119,177	5,675.1%
\$ (2,569,837)	\$ 310,080	\$ (2,879,917)	(928.8%)	\$ 491,150	\$ (3,060,987)	(623.2%)	Total Revenues	\$ 4,240,363	\$ 4,287,454	\$ (47,091)	(1.1%)	\$ 4,623,213	\$ (382,850)	(8.3%)
							Direct Operating Expenses:							
452,425	286,563	(165,862)	(57.9%)	304,540	(147,885)	(48.6%)	Salaries and Wages	3,747,043	3,564,599	(182,444)	(5.1%)	2,860,625	(886,418)	(31.0%)
96,372	73,094	(23,277)	(31.8%)	60,167	(36,205)	(60.2%)	Benefits	971,437	877,095	(94,342)	(10.8%)	789,481	(181,956)	(23.0%)
3,453	6,290	2,837	45.1%	461	(2,992)	(649.0%)	Purchased Services	30,745	75,480	44,735	59.3%	18,615	(12,130)	(65.2%)
36,007	19,438	(16,568)	(85.2%)	2,162	(33,844)	(1,565.4%)	Medical Supplies	273,529	233,250	(40,279)	(17.3%)	197,730	(75,799)	(38.3%)
2,855	9,010	6,155	68.3%	3,929	1,074	27.3%	Other Supplies	38,608	108,110	69,502	64.3%	53,437	14,829	27.8%
-	15,661	15,661	-	-	-	-	Medical Services	-	187,920	187,920	-	-	-	-
102	-	(102)	-	-	(102)	-	Drugs	1,145	-	(1,145)	-	-	(1,145)	-
2,003	2,069	66	3.2%	894	(1,108)	(123.9%)	Repairs and Maintenance	75,703	24,825	(50,878)	(204.9%)	22,648	(53,056)	(234.3%)
25,808	27,870	2,062	7.4%	22,520	(3,288)	(14.6%)	Lease and Rental	285,137	334,420	49,283	14.7%	275,015	(10,123)	(3.7%)
1,655	2,503	849	33.9%	2,944	1,290	43.8%	Utilities	17,377	30,040	12,663	42.2%	21,116	3,739	17.7%
13,395	5,139	(8,257)	(160.7%)	5,000	(8,396)	(167.9%)	Other Expense	100,717	61,660	(39,057)	(63.3%)	27,873	(72,844)	(261.3%)
45	90	45	50.0%	77	32	41.6%	Insurance	815	1,080	265	24.5%	1,052	237	22.5%
634,119	447,726	(186,393)	(41.6%)	402,695	(231,425)	(57.5%)	Total Operating Expenses	5,542,255	5,498,479	(43,776)	(0.8%)	4,267,591	(1,274,664)	(29.9%)
\$ (3,203,956)	\$ (137,646)	\$ (3,066,310)	2,227.7%	\$ 88,456	\$ (3,292,412)	(3,722.1%)	Net Performance before Depreciation & Overhead Allocations	\$ (1,301,892)	\$ (1,211,025)	\$ (90,867)	7.5%	\$ 355,622	\$ (1,657,514)	(466.1%)
7,135	5,750	(1,385)	(24.1%)	7,443	308	4.1%	Depreciation	68,451	69,000	549	0.8%	89,743	21,292	23.7%
							Overhead Allocations:							
1,819	1,671	(148)	(8.9%)	-	(1,819)	-	Risk Management	18,335	20,047	1,712	8.5%	9,472	(8,863)	(93.6%)
15,774	19,048	3,274	17.2%	21,491	5,717	26.6%	Revenue Cycle	169,475	228,570	59,095	25.9%	280,298	110,823	39.5%
419	1,021	602	59.0%	246	(173)	(70.3%)	Internal Audit	4,345	12,256	7,911	64.5%	2,816	(1,529)	(54.3%)
4,182	4,110	(72)	(1.8%)	3,034	(1,148)	(37.8%)	Home Office Facilities	47,350	49,315	1,965	4.0%	32,810	(14,540)	(44.3%)
-	6,463	6,463	-	4,163	4,163	-	Administration	77,547	77,547	-	-	71,144	(6,403)	(9.0%)
12,214	14,589	2,375	16.3%	7,829	(4,385)	(56.0%)	Human Resources	122,087	175,061	52,974	30.3%	90,491	(31,596)	(34.9%)
3,706	4,326	620	14.3%	2,885	(821)	(28.5%)	Legal	33,344	51,912	18,568	35.8%	30,043	(3,301)	(11.0%)
681	650	(31)	(4.8%)	440	(241)	(54.8%)	Records	6,597	7,798	1,201	15.4%	5,286	(1,311)	(24.8%)
1,385	1,723	338	19.6%	911	(474)	(52.0%)	Compliance	13,320	20,676	7,356	35.6%	10,249	(3,071)	(30.0%)
-	-	-	-	1,426	1,426	-	Clinical Labor Pool Alloc	-	-	-	-	13,918	13,918	-
6,188	7,206	1,018	14.1%	7,381	1,193	16.2%	IT Operations	71,893	86,474	14,581	16.9%	130,021	58,128	44.7%
951	2,627	1,676	63.8%	2,454	1,503	61.2%	IT Security	31,519	31,519	-	-	20,591	(10,928)	(53.1%)
4,663	5,180	517	10.0%	3,598	(1,065)	(29.6%)	Finance	52,834	62,157	9,323	15.0%	51,455	(1,379)	(2.7%)
2,513	2,643	130	4.9%	749	(1,764)	(235.5%)	Corporate Communications	21,802	31,710	9,908	31.2%	9,963	(11,839)	(118.8%)
-	740	740	-	1,727	1,727	-	Information Technology	9,441	8,811	(630)	(6.3%)	17,280	7,839	45.4%
15,478	37,036	21,558	58.2%	12,388	(3,090)	(24.9%)	IT Applications	319,401	444,408	125,007	28.1%	84,687	(234,714)	(277.2%)

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	3,238	3,238	-	IT EPIC	-	-	-	-	288,793	288,793	-	
8,391	6,462	(1,929)	(29.9%)	-	(8,391)	-	IT Service Center	68,981	77,546	8,565	11.0%	-	(68,981)	-	
-	1,013	1,013	-	1,296	1,296	-	Performance Excellence	12,092	12,159	67	0.6%	19,052	6,960	36.5%	
653	1,255	602	48.0%	1,072	419	39.1%	Corporate Quality	14,207	15,054	847	5.6%	12,866	(1,341)	(10.4%)	
6,364	10,002	3,638	36.4%	12,811	6,447	50.3%	Security Services	84,962	120,024	35,062	29.2%	99,351	14,389	14.5%	
-	839	839	-	-	-	-	Supply Chain	10,999	10,065	(934)	(9.3%)	-	(10,999)	-	
-	1,582	1,582	-	-	-	-	HIM Department	18,924	18,989	65	0.3%	-	(18,924)	-	
2,414	3,356	942	28.1%	-	(2,414)	-	Coding	35,267	40,274	5,007	12.4%	-	(35,267)	-	
541	645	104	16.1%	-	(541)	-	Reimbursement	4,358	7,745	3,387	43.7%	-	(4,358)	-	
88,336	134,188	45,852	34.2%	89,140	804	0.9%	Total Overhead Allocations-	1,249,080	1,610,187	361,107	22.4%	1,280,584	31,504	2.5%	
729,590	587,665	(141,925)	(24.2%)	499,278	(230,312)	(46.1%)	Total Expenses	6,859,786	7,177,666	317,880	4.4%	5,637,918	(1,221,868)	(21.7%)	
\$ (3,299,427)	\$ (277,585)	\$ (3,021,842)	1,088.6%	\$ (8,127)	\$ (3,291,300)	40,498.3%	Net Margin	\$ (2,619,423)	\$ (2,890,212)	\$ 270,789	(9.4%)	\$ (1,014,705)	\$ (1,604,718)	158.1%	
-	37,132	37,132	-	-	-	-	Capital	-	445,567	445,567	100.0%	-	-	-	
-	-	-	-	-	-	-	Capital Contributions.	95,421	-	95,421	-	-	95,421	-	
-	\$ 725,000	\$ (725,000)	-	\$ 569,152	\$ 569,152	-	Transfer In/(Out)	\$ 724,681	\$ 2,900,000	\$ (2,175,319)	(75.0%)	\$ 1,174,492	\$ 449,811	38.3%	

Unaudited

d Expenses by Location (YTD)

	Belle Glade Behavioral Health	St Ann Place Behavioral Health	Delray Behavioral Health	Lantana Behavioral Health	Mangonia Park Behavioral Health	West Palm Beach Behavioral Health	Jupiter Behavioral Health	Lake Worth Behavioral Health	Lewis Center Behavioral Health	West Boca Behavioral Health	Total
Gross Patient Revenue	\$141	\$336	\$21,855	-	\$1,081,266	\$1,513	-	-	\$7,839	-	\$1,112,950
Contractual Allowance	4,135	(72)	(37,765)	(33)	16,173	1,897	-	-	361,800	-	346,135
Charity Care	665	70	8,258	33	200,966	398	19	-	4,715	-	215,126
Bad Debt	731	(4)	2,275	150	290,360	1,427	64	39	66,690	20	361,751
Total Contractual Allowances and Bad Debt	5,531	(7)	(27,231)	150	507,499	3,723	83	39	433,205	20	923,012
Other Patient Revenue	-	-	-	-	19,459	-	-	-	282	-	19,741
Net Patient Revenue	(5,390)	343	49,086	(150)	593,226	(2,209)	(83)	(39)	(425,085)	(20)	209,679
Collection %	(3,828.16%)	102.04%	224.60%	-	54.86%	(145.98%)	-	-	(5,422.91%)	-	18.84%
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/(Loss) On Investments	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ (5,390)	\$ 343	\$ 49,086	\$ (150)	\$ 593,226	\$ (2,209)	\$ (83)	\$ (39)	\$ (425,085)	\$ (20)	\$ 209,679
<i>Direct Operational Expenses:</i>											
Total Operating Expenses	-	-	-	-	-	-	-	-	-	-	-
Net Performance before Depreciation & Overhead Allocations	(5,390)	343	49,086	(150)	593,226	(2,209)	(83)	(39)	(425,085)	(20)	209,679
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<i>Overhead Allocations:</i>											
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-
Net Margin	\$ (5,390)	\$ 343	\$ 49,086	\$ (150)	\$ 593,226	\$ (2,209)	\$ (83)	\$ (39)	\$ (425,085)	\$ (20)	\$ 209,679
Capital	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/Transfer In	-	-	-	-	-	-	-	-	-	-	-

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 100,049	-	\$ 100,049	-	\$ 68,756	\$ 31,293	45.5%	Gross Patient Revenue	\$ 1,112,950	-	\$ 1,112,950	-	\$ 315,057	\$ 797,893	253.3%
239,585	-	239,585	-	11,207	228,378	2,037.8%	Contractual Allowance	346,135	-	346,135	-	242,533	103,601	42.7%
28,893	-	28,893	-	26,900	1,993	7.4%	Charity Care	215,126	-	215,126	-	111,102	104,023	93.6%
56,924	-	56,924	-	(21,886)	78,809	(360.1%)	Bad Debt	361,751	-	361,751	-	371,810	(10,058)	(2.7%)
325,402	-	325,402	-	16,222	309,180	1,905.9%	Total Contractuals and Bad Debt	923,012	-	923,012	-	725,445	197,566	27.2%
2,349	-	2,349	-	4,975	(2,627)	(52.8%)	Other Patient Revenue	19,741	-	19,741	-	16,849	2,891	17.2%
(223,004)	-	(223,004)	-	57,510	(280,514)	(487.8%)	Net Patient Service Revenue	209,679	-	209,679	-	(393,539)	603,218	(153.3%)
(222.90%)	-			83.64%			Collection %	18.84%	-			(124.91%)		
\$ (223,004)	-	\$ (223,004)	-	\$ 57,510	\$ (280,514)	(487.8%)	Total Revenues	\$ 209,679	-	\$ 209,679	-	\$ (393,539)	\$ 603,218	(153.3%)
							Direct Operating Expenses:							
-	-	-	-	-	-	-	Total Operating Expenses	-	-	-	-	-	-	-
\$ (223,004)	-	\$ (223,004)	-	\$ 57,510	\$ (280,514)	(487.8%)	Net Performance before Depreciation & Overhead Allocations	\$ 209,679	-	\$ 209,679	-	\$ (393,539)	\$ 603,218	(153.3%)
-	-	-	-	-	-	-	Total Expenses	-	-	-	-	-	-	-
\$ (223,004)	-	\$ (223,004)	-	\$ 57,510	\$ (280,514)	(487.8%)	Net Margin	\$ 209,679	-	\$ 209,679	-	\$ (393,539)	\$ 603,218	(153.3%)

Unaudited



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	1,446	1,067	1,204	1,395	1,333	1,713	1,438	1,547	1,599	1,423	1,758	1,660	17,583	17,982	(2.2%)	15,786
Delray	729	582	753	689	668	862	887	858	562	785	793	841	9,009	7,149	26.0%	7,149
Lantana	1,894	1,502	1,484	1,628	1,696	1,924	1,772	2,092	1,872	1,717	2,056	1,851	21,488	20,043	7.2%	20,043
Belle Glade & Women's Health Care	796	693	764	837	798	873	734	805	766	731	873	797	9,467	8,620	9.8%	8,620
Lewis Center	5	19	27	5	63	29	14	25	12	24	38	25	286	3,490	(91.8%)	3,490
Lake Worth & Women's Health Care	1,342	948	1,049	1,039	1,057	1,235	1,136	1,225	1,201	1,018	1,293	1,106	13,649	13,455	1.4%	13,455
Jupiter & Women's Health Care	469	406	493	429	381	546	461	558	510	500	556	559	5,868	5,995	(2.1%)	5,995
West Boca & Women's Health Care	321	293	332	334	284	310	345	293	282	326	356	347	3,823	4,257	(10.2%)	4,257
St Ann Place	-	-	-	-	-	17	20	11	6	12	8	17	91	533	(82.9%)	458
Clb Mob 1 Warrior	-	-	-	-	-	-	-	-	-	-	17	19	36	210	(82.9%)	3,239
Clb Mob 2 Scout	-	-	-	-	-	-	-	-	-	-	-	14	14	14	0.0%	2,745
Clb Mob 3 Hero	40	37	39	58	63	49	50	41	57	63	37	23	557	600	(7.2%)	5,056
Portable Medical	-	-	-	-	-	-	-	-	-	-	27	87	114	-	#DIV/0!	-
Mangonia Park	897	815	890	811	743	932	769	914	914	947	1,083	949	10,664	5,173	106.1%	5,173
Total Clinic Visits	7,939	6,362	7,035	7,225	7,086	8,490	7,626	8,369	7,781	7,546	8,895	8,295	92,649	87,521	5.9%	95,466
Dental Visits																
West Palm Beach Dental	1,101	824	977	1,209	1,059	1,298	1,272	1,211	1,261	1,133	950	1,086	13,381	10,030	33.4%	10,030
Delray Dental	536	420	540	521	743	796	710	751	437	519	582	506	7,061	5,208	35.6%	5,208
Lantana Dental	769	529	653	753	780	935	899	1,001	1,068	838	856	846	9,927	9,659	2.8%	9,659
Belle Glade Dental	369	270	344	282	299	519	514	496	531	481	564	451	5,120	4,580	11.8%	4,580
Portable Dental	10	17	8	12	7	-	-	34	-	-	11	6	105	-	#DIV/0!	-
Total Dental Visits	2,785	2,060	2,522	2,777	2,888	3,548	3,395	3,493	3,297	2,971	2,963	2,895	35,594	29,477	20.8%	29,477
Total Medical and Dental Visits	10,724	8,422	9,557	10,002	9,974	12,038	11,021	11,862	11,078	10,517	11,858	11,190	128,243	116,998	9.6%	124,943
Mental Health Counselors (non-billable)																
West Palm Beach BH	169	112	177	45	35	90	78	54	76	69	74	43	1,022	1,915	(46.6%)	1,915
Delray BH	157	127	140	141	135	164	146	172	106	207	218	161	1,874	1,689	11.0%	1,689
Lantana BH	80	131	192	158	138	160	129	101	117	141	145	80	1,572	1,825	(13.9%)	1,825
Belle Glade BH	148	58	16	-	13	-	-	-	-	-	-	-	235	1,179	(80.1%)	1,179
Mangonia Park BH	852	776	869	899	771	1,019	891	1,087	1,046	887	998	973	11,068	6,811	62.5%	6,811
Lewis Center BH	-	-	-	-	37	1	-	-	-	-	-	-	38	120	(68.3%)	7,266
Lake Worth BH	174	137	172	227	232	184	137	169	167	141	138	130	2,008	2,156	(6.9%)	2,156
Jupiter BH	-	-	37	44	58	-	-	-	-	-	-	-	139	-	#DIV/0!	-
St Ann Place BH	-	-	-	-	-	98	108	85	120	88	94	86	679	-	#DIV/0!	-
West Boca BH	-	-	-	-	20	48	34	32	73	26	33	30	296	-	#DIV/0!	4
Mobile Van	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-
Total Mental Health Screenings	1,580	1,341	1,603	1,514	1,439	1,764	1,523	1,700	1,705	1,559	1,700	1,503	18,931	15,695	20.6%	22,845
GRAND TOTAL	12,304	9,763	11,160	11,516	11,413	13,802	12,544	13,562	12,783	12,076	13,558	12,693	147,174	132,693		147,788

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
491,667	491,663	4	-	491,667	-	-	5,900,000	5,900,000	-	-	5,900,000	-	-
-	-	-	-	-	-	-	2,949	-	2,949	-	2	2,948	147,400.0%
\$ 491,667	\$ 491,663	\$ 4	-	\$ 491,667	-	-	\$ 5,902,950	\$ 5,900,000	\$ 2,950	0.1%	\$ 5,900,002	\$ 2,948	-
Direct Operating Expenditures:													
1,529,298	1,396,836	(132,461)	(9.5%)	1,388,093	(141,205)	(10.2%)	17,080,730	16,761,300	(319,430)	(1.9%)	16,835,596	(245,133)	(1.5%)
1,529,298	1,396,836	(132,461)	(9.5%)	1,388,093	(141,205)	(10.2%)	17,080,730	16,761,300	(319,430)	(1.9%)	16,835,596	(245,133)	(1.5%)
\$ (1,037,631)	\$ (905,173)	\$ (132,458)	14.6%	\$ (896,426)	\$ (141,205)	15.8%	\$ (11,177,780)	\$ (10,861,300)	\$ (316,480)	2.9%	\$ (10,935,595)	\$ (242,186)	2.2%
1,529,298	1,396,836	(132,461)	(9.5%)	1,388,093	(141,205)	(10.2%)	17,080,730	16,761,300	(319,430)	(1.9%)	16,835,596	(245,133)	(1.5%)
\$ (1,037,631)	\$ (905,173)	\$ (132,458)	14.6%	\$ (896,426)	\$ (141,205)	15.8%	\$ (11,177,780)	\$ (10,861,300)	\$ (316,480)	2.9%	\$ (10,935,595)	\$ (242,186)	2.2%
\$1,037,631	\$884,558	\$153,073	17.3%	\$896,426	\$(141,205)	(15.8%)	\$11,177,780	\$10,900,000	\$277,780	2.5%	\$10,935,595	\$(242,186)	(2.2%)

Unaudited

	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:													
Intergovernmental Revenue	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 5,900,000
Interest Earnings	-	-	-	-	2,203	229	206	234	78	-	-	-	2,949
Total Revenues	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 493,869	\$ 491,896	\$ 491,872	\$ 491,901	\$ 491,745	\$ 491,667	\$ 491,667	\$ 491,667	\$ 5,902,950
Expenditures:													
Medicaid Match-	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,529,298	1,529,298	1,529,298	17,080,730
Total Operating Expenditures	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,529,298	1,529,298	1,529,298	17,080,730
Net Performance before Overhead Allocations	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (894,223)	\$ (896,197)	\$ (896,221)	\$ (896,192)	\$ (896,348)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (11,177,780)
Total Expenditures	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,529,298	1,529,298	1,529,298	17,080,730
Net Margin	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (894,223)	\$ (896,197)	\$ (896,221)	\$ (896,192)	\$ (896,348)	\$ (1,037,631)	\$ (1,037,631)	\$ (1,037,631)	\$ (11,177,780)
Transfer In/(Out)	\$ 896,426	\$ 896,426	\$ 896,426	\$ 896,426	\$ 894,223	\$ 896,197	\$ 896,221	\$ 896,192	\$ 896,348	\$ 1,037,631	\$ 1,037,631	\$ 1,037,631	\$ 11,177,780

Unaudited

**HEALTH CARE DISTRICT BOARD
December 14, 2023**

1. Description: Board Meeting Schedule for 2024

2. Summary:

This agenda item provides the Board with the meeting schedule for 2024.

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 14, 2024

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

June 12, 2024

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

(1st) September Meeting (Date TBD)

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

(2nd) September Meeting (Date TBD)

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

December 11, 2024

- 2:00PM, Health Care District Board 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 BOARD

December 14, 2023

*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:


CA6A2E58B0481Cafarelli
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:


N/A
Committee Name

N/A
Date

6. Recommendation:

Staff recommends the Board Receive and File the 2024 Board meeting Schedule.

Approved for Legal sufficiency:

DocuSigned by:


0CF6F7DB770812Icaza
VP & General Counsel

DocuSigned by:


77A3B53380477.Davis
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD
December 14, 2023**

1. Description: Compensation and Benefits Policy

2. Summary:

Management would like to update the Health Care District Pay Practices Policy to be consistent with Resolution 2021R-002 titling and current verbiage reference standards.

3. Substantive Analysis:

There are no substantive changes to this policy.

4. Fiscal Analysis & Economic Impact Statement:

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

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

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


 Jessica Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

N/A

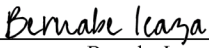
 Date


HEALTH CARE DISTRICT BOARD
December 14, 2023


6. Recommendation:

Staff recommends the Board approve the Compensation and Benefits Policy.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7DBE70812A Icaza
SVP & General Counsel

DocuSigned by:

9536C88E094A Washburn
VP & Chief Human Resources Officer

DocuSigned by:

77238558A1475 Davis
Chief Executive Officer



HCD Pay Practices Compensation and Benefits Policy

Policy #:	HCDHR163	Effective Date:	12/14/2023
Business Unit:	3. District Board Policies	Last Review Date:	06/28/2021
Approval Group:	Human Resources District Board	Document Owner(s):	Human Resources

Board Approval Date: 12/14/2023

PURPOSE

To ensure fair, equitable and competitive pay throughout the Heath Care District of Palm Beach County ("~~District~~").

SCOPE

This policy applies to all District employees.

POLICY

The ~~Health-Care~~ District ~~of Palm Beach County~~ will maintain a compensation program designed to attract, retain, and reward a qualified and diverse workforce. The ~~Health-Care~~ District is committed towards consistent pay practices offering competitive pay that examines internal equity and external compensation equity using national and local market data. In order to ensure a competitive compensation program, the District leverages market surveys to ensure employees compensation is at fair market value, subject to financial feasibility, and approved budgets. The Chief Executive Officer, as well as the Chief Human Resource Officer, may evaluate the ~~lawfulness~~ appropriateness of the ~~Health-Care~~ District's pay practices and identify necessary corrective action including modification of compensation and or benefits at their discretion within the boundaries of financial feasibility. This includes matters related to but not limited to general compensation administration, merit, administrative pay correction procedures, paid time off, emergency pay and employee relocation. The ~~Health-Care~~ District Compensation and Benefits ~~Pay Practices~~ Policy governs all policies and procedures related to compensation and benefits.



APPROVALS	
Reviewer approval	Geoff Washburn, CHRO
Reviewer approval date	11/14/2023
Final approver	Darcy Davis, CEO
Final approval date	11/14/2023

RELATED DOCUMENTS	
Related Policy Document(s)	HOHR120 Compensation Administration Policy and Procedure (Archived) HR12 HCD Pay Practices Policy and Procedure (Archived)
Related Forms	Resolution #2021R-002
Reference(s)	
Last Revision	12/08/2020; 06/28/2021
Revision Information/Changes	

This policy is only intended to serve as a general guideline to assist staff in the delivery of patient care; it does not create standard(s) of care or standard(s) of practice. The final decision(s) as to patient management shall be based on the professional judgement of the health care providers(s) involved with the patient, taking into account the circumstances at that time. Any references are to sources, some parts of which were reviewed in connection with formulation of the policy/procedure. The references are not adopted in whole or in part by the hospital(s) or clinic(s) / provider(s). The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

HEALTH CARE DISTRICT BOARD December 14, 2023

1. Description: Health Care District Revised Fund Balance Policy

2. Summary:

Updated Fund Balance policy is presented for review and Board approval.

3. Substantive Analysis:

The Fund Balance policy for the Health Care District is being revised to remove Healthy Palm Beaches (HPB) as an enterprise fund as HPB is closed. Additionally, the Medicaid Local Provider Participation Fund is being added as a fiduciary fund wherein the District holds assets in a trustee capacity.

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:


 Jessica Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

N/A

 Date

HEALTH CARE DISTRICT BOARD
December 14, 2023

6. Recommendation:

Staff recommends the Board approve the Health Care District revised Fund Balance policy.

Approved for Legal sufficiency:

DocuSigned by:
Bernabe Icaza
0CF6F7D8B706435291
Bernabe Icaza
SVP & General Counsel

DocuSigned by:
Jessica Cafarelli
CA6A21FF2E5811
Jessica Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:
Darcy Davis
77A3B53309747
Darcy Davis
Chief Executive Officer



Fund Balance Policy

Policy #:	201410-FBP	Effective Date:	10/1/2018
Business Unit:	3. District Board Policies	Last Review Date:	
Approval Group:	Finance District Board Policy	Document Owner(s):	Finance
Board Approval Date:	09/25/2018		

PURPOSE

This policy provides clarification regarding District Fund Balances and corresponding reserve funds.

SCOPE

This policy applies to all District Funds.

DEFINITIONS

GOVERNMENTAL FUNDS

General Fund – The main operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – The District accounts for all revenues and expenditures related to the Medicaid Match program in this fund.

Capital Projects Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including acquisition or construction of capital facility and other capital assets.

PROPRIETARY FUNDS

Enterprise Funds – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. The District reports the Healey Center, ~~Healthy Palm Beaches~~, Lakeside Medical Center and Primary Care Clinics as enterprise funds.

FIDUCIARY FUNDS

Fiduciary Funds – These funds are used to account for assets held by the District in a trustee capacity for individuals, private organizations, other governmental units, and other funds. Since the assets do not



belong to the District, they are not included in the government-wide financial statements. The District has Pension Trust Funds, ~~and~~ Resident Agency Fund, and the Medicaid LPPF Fund for which it is the fiduciary.

POLICY

Measurement focus and basis of accounting – The measurement focus and basis of accounting used is dependent upon the fund or funds involved.

Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized if they are measurable and available for use during the year. For this purpose, the District considers revenue to be available if it is collected within 60 days of year-end. Expenditures are recognized when the related fund liability is incurred, if measurable.

The government-wide, proprietary, and pension funds use the economic resources measurement focus and the accrual basis of accounting. Under these accounting principles, revenues are recognized in the period earned, and expenses are recognized in the period the liabilities are incurred.

Fund Balance Reporting - In the fund financial statements, governmental funds report equity classifications that comprise a hierarchy based primarily on the extent to which the District is legally bound to honor constraints on the specific purposes for which amounts in fund balance can be spent. The fund balance classification hierarchy is summarized as follows:

Nonspendable – Nonspendable fund balances include amounts that cannot be spent because they are either: a) not in spendable form, or b) legally or contractually required to be maintained intact.

Restricted – Restricted fund balances include amounts that are restricted to specific purposes either by: a) constraints placed on the use of resources by creditors, grantors, contributors, or laws and regulations of other governments, or b) imposed by law through constitutional provisions or enabling legislation.

Committed – Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by the District's Board of Commissioners through a Board Resolution and remain in place until action is taken by the District Board to remove or revise the limitation.

Assigned – Assigned fund balances include amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Assignments are made by the



District's chief executive officer or upon direction of the District Board. Assignments are generally temporary and do not require District Board action for removal.

Unassigned – Unassigned fund balances include amounts that have not been assigned to other funds and have not been restricted, committed, or assigned to specific purposes within the General Fund.

The District considers restricted fund balances to be spent when an expenditure is incurred for the restricted purpose. The District considers committed, assigned, or unassigned fund balances to be spent when an expenditure is incurred for purposes for which amounts in any of those fund balance classifications should be used.

When the District has both restricted and unrestricted resources available to finance a particular program, it is the District's policy to use the restricted resources before using unrestricted resources.

Budgetary Basis - All encumbrances lapse at fiscal year-end.

Stabilization Fund Policy – The District's policy is to maintain an adequate unassigned balance in the General Fund to provide the District with a "rainy day" fund for use in unforeseen, unbudgeted emergency situations, such as material sustained declines in real estate values, non-reimbursable natural disaster or global pandemic expenditures, unforeseen excessive litigation, economic downturn or budget shortfall. The target level for the Stabilization Fund is 15-25% of all combined fund annual expenditures and capital expenditures. The need to draw funds from the stabilization account, wherein the balance drops below the target level of 15-25% of all combined fund annual expenditures and capital expenditures, will require District Board approval. The Stabilization Fund balance will be set annually within the target level of 15-25% by the Board as part of the budget process.

Capital Improvement Policy - The District will develop a five-year capital improvement program as part of each year's annual budget process and will make capital improvements in accordance with the adopted annual budget. The District CFO will determine and recommend to the Board, the most appropriate financing method for all capital projects.

Depreciation Reporting – Depreciation is recorded in the proprietary funds as a non-cash expense, which is not subsidized by the General Fund. This is done to better align the proprietary funds with their peers for benchmarking, as well as to give a more accurate estimate of the cost of running the business line. This expense is budgeted in order to align the budget with financial reporting. However, it is excluded



from the adopted budget approved by the Board, in order to avoid over-estimating the annual resources necessary from the tax payers through millage assessments.

Capital Projects Reserve Balance – The balance in the capital projects reserve fund should be evaluated annually and funded at sufficient levels to avoid significant annual fluctuations in funding. The balance should include funding for capital lease obligations, as well as approximately 20% of the total capital expenditures in the five-year capital improvement program, which will be re-evaluated annually.

This policy is intended to operate and be applied in conjunction with other approved District Finance policies. In the event of an inadvertent conflict among the policies, the Chief Financial Officer shall exercise judgment in applying policy until the conflicting language can be reasonably resolved. Additionally, should any guidance in this policy conflict with the pronouncements of authoritative government accounting standard-setting bodies, then the Chief Financial Officer shall have the discretion to comply with such pronouncements until a revised policy may be reasonably presented for approval.

EXCEPTIONS

N/A

RELATED DOCUMENTS	
Related Policy Document(s)	
Related Forms	
Reference(s)	
Last Revision	
Revision Information/Changes	
Next Review Date	

This policy is only intended to serve as a general guideline to assist staff in the delivery of patient care; it does not create standard(s) of care or standard(s) of practice. The final decision(s) as to patient management shall be based on the professional judgement of the health care providers(s) involved with the patient, taking into account the circumstances at that time. Any references are to sources, some parts of which were reviewed in connection with formulation of the policy/procedure. The references are not adopted in whole or in part by the hospital(s) or clinic(s) / provider(s).

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use.

HEALTH CARE DISTRICT BOARD
December 14, 2023

1. Description: Internal Audit FY24 Workplan

2. Summary:

The agenda for Internal Audit will include the Internal Audit Workplan for FY24.

3. Substantive Analysis:

To prepare the Internal Audit Workplan for FY24, Internal Audit (IA) reviewed the risks that currently exist for Health Care entities as well as the universe of Health Care District (HCD) specific auditable areas. The highest risks for the Health Care District of Palm Beach County were discussed with the CEO and CFO, and IA developed the workplan based on their input.

Some of the IA workplan will be spent on continued follow-up from prior reviews, which include assisting in Vendor Risk Management. HCD Management has determined that 70% of IA time will be spent on Oracle Implementation assistance on a consulting basis in oversight of testing, and review of internal controls. The HCD identified that, consistent with the industry, that it is the right time to focus on improved processes and controls around the workforce, as the significant rising cost of healthcare workers, competition from other providers and workforce shortages, require better systems in place to assist in attracting and retain qualified healthcare workers. The Enterprise Resource Planning (ERP) Post Implementation assistance will continue, as well as IA assistance with the ongoing FY24 Human Capital Management (HCM) project to include ongoing User Access Reviews.

IA will perform pre-Implementation activities to support business and IT processes in the HCM domains by reviewing legacy process documentation and intended business process design documents to understand functional specifications. IA will also review End-to-End and User Acceptance test scenarios and monitor progress through completion of scenarios validating internal controls; ensuring test plans were developed and tracked; that the individuals involved in the design of the controls were involved in testing; and that testing addressed the full range of business scenarios.

The remaining hours on the IA workplan will focus on multiple significant and moderate risk projects, with the intent to identify key controls as well as opportunities to utilize data analytics to assist in identifying gaps for resolution, for example, a continued review of Duplicate Payments. The Ground Transportation review had been planned in FY23, but it has been deferred to FY24 and will focus on the revised service delivery model which includes nurses. The key processes by which HCD is managing Insurance Denials will continue to be reviewed, as well as key processes around managing Charity Care and Uncompensated Care. Lastly, IA

HEALTH CARE DISTRICT BOARD

December 14, 2023

will continue to review all HCD Credit Card and Payment locations for Cash Controls and PCI Compliance.

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

Order	Project Title	Executive Sponsor	Category	Planned Start Date	Expected Number of Hours: Internal Auditor Data Analyst	Expected Number of Hour: Senior Internal Auditor
1	2024 Vendor Risk Management	Jessica Cafarelli	Supply Chain Management	12/1/2023	50	50
2	2024 Oracle Implementation Assistance	Andrea Steele	IT Project Management	10/1/2023	1,008	1,008
6	2024 Ground Transportation	Amaury Hernandez	Ground Transportation: Conditions of Participation	12/1/2023	25	75
8	2024 Duplicate Payment Review	Jessica Cafarelli	Accounts Payable	12/1/2023	100	10
10	2024 Charity Care	Annmarie Hankins	Revenue Cycle	12/1/2023	25	75
15	2024 Denials Review	Annmarie Hankins	Revenue Cycle	12/1/2023	50	75
20	2024 Oracle Implementation User Access Review	Andrea Steele	User Access	10/1/2023	117	32
21	2024 Review of Credit Card Devices and Cash at all Payment Locations	Jessica Cafarelli	Cash Controls and PCI	12/1/2023	65	115
Total Project Hours					1,440	1,440
Total Available Hours					1,440	1,440
Variance					0	0


HEALTH CARE DISTRICT BOARD December 14, 2023

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 checked="" type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


 CA6A211F331C Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

Finance and Audit Committee

 Committee Name


12/14/2023

 Date

6. Recommendation:

The Finance & Audit Committee recommends that the Board approve the Internal Audit FY24 Workplan.

Approved for Legal sufficiency:

DocuSigned by:


 0CF6F7DB5700 Icaza
 SVP & General Counsel

DocuSigned by:


 CA6A211F331C Cafarelli
 Interim VP & Chief Financial Officer

DocuSigned by:


 77A3B5859A1D Davis
 Chief Executive Officer

HEALTH CARE DISTRICT BOARD

December 14, 2023

1. Description: Recredentialing and Privileging of Healey Center Practitioner(s).

2. Summary:

The below practitioners are recommended for approval by the Chief Medical Officer:

Last Name	First Name	Credentials	Specialty
Andric	Belma	MD	Preventive Medicine
Friend	Kathleen	APRN	Nurse Practitioner

3. Substantive Analysis:

The practitioners have satisfactorily completed the Recredentialing and privileging process. The credentialing and privileging process ensures that all facility practitioners meet specific criteria and standards of professional qualifications. This criterion includes, but is not limited to:

- Current licensure
- Relevant education, training and experience
- Current clinical competence
- Health fitness, or ability to perform the requested privileges
- Malpractice history (NPDB query)

Primary source and secondary source verifications were performed for credentialing and privileging elements in accordance with state and federal requirements. A nationally accredited Credentials Verification Organization (CVO) was utilized to verify the elements requiring primary source verification.

The Healey Center utilized internal Credentialing staff and the Chief Medical Officer to support the credentialing and privileging process.

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:

 Jessica Cafarelli
 CAGAB18120648
 Interim VP & Chief Financial Officer

HEALTH CARE DISTRICT BOARD
December 14, 2023

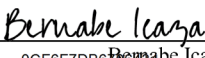
5. Reviewed/Approved by Committee:

N/A	N/A
_____	_____
Committee Name	Date

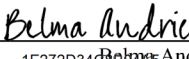
6. Recommendation:

Staff recommends the Board approve the recredentialing and privileging of the Healey Center practitioners.

Approved for Legal sufficiency:

DocuSigned by:


0CF6F7DB6F0041 Bernabe Icaza
SVP & General Counsel

DocuSigned by:


1F272D3408046 Belma Andric, MD
SVP & Chief Medical Officer

DocuSigned by:


77A3B5330A477 Darcy F. Davis
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD
December 14, 2023**

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

2. Summary:

This agenda item presents proposed amendments to the Bylaws of District Clinic Holdings, Inc.

3. Substantive Analysis:

At the October 25, 2023 District Clinic Holdings, Inc. Board meeting, the Board approved the Bylaws changes presented below. The Clinic Bylaws currently require that the Board review and approve any Bylaw changes at two meetings, as outlined in Section 14, Amendments.

Staff recommends amending Section 12, Meeting. The proposed changes are as follows:

- Adding Section 12.6 to state, Board members may participate in meetings of the Board by means of telephone, video teleconferences, or similar communications equipment provided all Board members participating in the meeting can hear each other. Participation pursuant to the foregoing shall constitute presence in person at the meetings and shall be counted towards the quorum.

Staff also recommends amending Section 14, Amendments. The proposed changes are as follows:

- Revising to remove language requiring the Bylaws to be submitted at a regularly scheduled meeting and voted on at the succeeding regularly scheduled meeting, and removing the requirement that the Bylaws Amendments are subject to approval from the Regional Office of the Department of Health and Human Services.

Attached for your review are the updated Bylaws showing the proposed changes.

4. Fiscal Analysis & Economic Impact Statement:


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

HEALTH CARE DISTRICT BOARD

December 14, 2023

*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:


CA6A24F5E0C4Cafarelli
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:


N/A
Committee Name

N/A
Date


6. Recommendation:

Staff recommends the Board approve the proposed amendments to the District Clinic Holdings, Inc. Bylaws

Approved for Legal sufficiency:

DocuSigned by:


0CF6F7DBB20C4Icaza
SVP & General Counsel

DocuSigned by:


77A3B53589A47J. Davis
Chief Executive Officer



Amended

Bylaws of

District Clinic Holdings, Inc.

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

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

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

DISTRICT CLINIC HOLDINGS, INC.

AMENDED BY-LAWS

Section 1 – Statutory Authority

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

Section 2 – Name

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

Section 3 – Purpose

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

Section 4 – Offices

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

Section 5 – Objectives

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

within the constraints of the agency.

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

Section 6 – Powers

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

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

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

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

Section 7 – Board Member Responsibilities

7.1 *Key function and responsibilities.*

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

Section 8 – Membership Composition

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

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

Section 9 – Term of Membership

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

- a. Vacancies on the Board due to the termination, resignation or death of a Member prior to the expiration of his/her Term may be filled within sixty (60) days of the vacancy by a majority vote of the Members at the next regular meeting, or at a special meeting called for that purpose, from those eligible persons recommended by the Nominating/Membership Committee.
 - b. Members eligible to serve for a second 4-year term may apply for reappointment according to the procedures instituted by the Nominating Committee and approved by the Board. When a vacancy is anticipated to occur at the completion of any Member's 4-year term, the Nominating Committee shall submit names of eligible persons to the Board for consideration at least one month prior to the annual meeting of the Board, and the Board shall select those persons to fill the anticipated vacancy by a majority vote at the annual meeting. In selecting its new members, the Board will use the criteria set out in Section 8.
- 9.3 Membership on the board may be terminated by resignation of a member or by resolution of the Board after any member has three (3) unexcused absences. For purposes of these Bylaws, an unexcused absence occurs when a Board member fails to attend a regularly scheduled meeting and fails to give advance notice of such absence to the Executive Director who will notify the Chair. After two (2) unexcused absences, the secretary shall send the member a reminder. On the third unexcused absence, the Board shall take action to terminate membership and the individual shall be so advised. The migrant/seasonal farm worker who is absent due to job obligation will be granted and excused absence without restrictions.
- 9.4 Any Board member may be removed from the Board with or without cause by a two-thirds vote of the remaining board members present and voting at any regular or special meeting called for such purpose.

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

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

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

Article.

- 9.5 Each member will be entitled to one (1) vote.
- a. Membership shall be designated as Consumer, Health Care Provider, Community Representative, or Migrant/Seasonal Farm worker.
 - b. Voting Conflict. No member shall cast a vote on any matter that could result in direct or indirect financial benefit to such member or otherwise give the appearance of or create a conflict of interest as defined in Ch. 112, Florida Statutes. Nothing in the foregoing shall prevent Board Members from voting upon matters of Board Compensation as set forth in Section 10.5.

Section 10 – Officers

- 10.1 Corporation officers shall be elected by the Members at the Annual Meeting in May of each year for a one (1) year term of office. Any officer may be elected to serve consecutive terms in the same office, but may not serve more than two consecutive one-year terms in the same office. If there is a declared state of emergency declared at the local, state, or federal level that impacts the Clinics, the election of officers may be postponed unless the circumstances make it impossible to meet, if so, then it shall be postponed.
- 10.2 Removal of Officers. Any officer of the Board may be removed from office, with or without cause, by a majority vote of the Board of Directors at any meeting of the Board where a quorum exists.
- 10.3 Vacancies. Any time there is a vacant officer position, the Board may elect a replacement officer at its next regular meeting to serve out the remainder of the term of office, and any person so elected shall not have the remaining term count for purposes of calculating the ‘two consecutive one-year terms’ referenced in Section 10.1.
- 10.4 The officers and their duties for this organization shall be:
- 10.4.1 Chairperson
 - a. To preside over all meetings and to appoint all committee and councils.
 - b. The Chairperson or such representative selected by the Board shall be authorized to act for the Board, and assume on its behalf the obligations imposed by the terms and conditions of any award and Public Health Service regulations. Such execution shall constitute the acceptance by the Board of the terms and conditions of the Grant and obligate it to perform its function under the approved project in accordance with the terms thereof.
 - c. The Chairperson shall be the Board’s sole and primary liaison for external affairs including serving as Board’s representative to the media.
 - d. Appoint a Board member to attend District governing Board meeting in conjunction with the Executive Director, solely in advisory capacity to enhance oversight and communication between each organization

10.4.2 Vice Chairperson

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

10.4.3 Secretary

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

10.4.4 Treasurer

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

10.5 Compensation

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

Section 11 – Committees

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

- a. Act as advisor to the Chairperson;

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

the full Board of Directors. The Finance Committee will meet on a quarterly basis, and may include clinic staff employees. The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of this committee.

Section 12 – Meeting

- 12.1 Regular meetings shall be held monthly. Time and place shall be determined by Board.
- 12.2 Special meetings may be called by the Chairperson whenever Board business cannot be held until the next regular meeting.
- 12.3 Meetings shall conform to the requirements of Ch. 286, Florida Statutes (“Government in the Sunshine Act”), including the taking and maintenance of meeting minutes, and such minutes shall be retained by District in accordance with the requirements of the State of Florida’s Record Retention Schedules GS1-SL (State and Local Government Agencies), GS4 (Public Health Care Facilities and Providers), and/or any other applicable Schedule(s)), regarding Minutes of Official Meetings.
- 12.4 The Annual Meeting shall coincide with the Regular meeting held during the Month of May and shall hold the election of officers.
- 12.5 Quorum shall consist of a majority of the members of the Governing Board as then constituted, for the regular scheduled meetings and the special called meetings. Once a quorum is established for any meeting it remains for the duration of the meeting unless one or more members permanently absents him/herself from the ~~premises of the~~ meeting and the sum of the remaining members falls below the number needed for a quorum.

12.6 Board members should make every reasonable effort to attend Board meetings in person and the needs~~Official actions~~ of the District are best served when all Board members are physically present at Board meetings. However, if a Board member is unable to be physically present at a Board meeting, a Board member ~~Board~~ may attend a meeting of the Board~~be conducted by teleconferencing~~ telephone or other technological means. Attendance~~video conferencing provided that such meeting complies with the requirements of the Government in the Sunshine Act. For attendance and voting by Board members pursuant to the foregoing shall constitute in person presence at the meetings and shall be counted towards the quorum. . . Any electronic~~ telephone or technological means utilized to permit the Board members to participate or vote in a Board meeting~~video conferencing~~.

- a. ~~There must be properly amplified or a quorum physically present in order for a board member to participate and vote by telephonic or video conferencing~~
- b. ~~The member voting by these means must be physically located outside the borders of Palm Beach County, unable to attend due to an illness, or unable to attend due to an unforeseen circumstance beyond their control.~~

~~Any telephone or video conferencing utilized for voting during a board meeting must be amplified for all to hear and or displayed so that all those attending the meeting can hear or see the Board~~ board ~~member’s comments and or vote and so. This also ensures that the~~ call other board member~~members attending remotely can hear and or see all the other board members’~~ member’s ~~comments and or votes and the~~

comments of other participants in the meeting. -

~~12.7 — If an Executive Order, Florida Statute, or Attorney General opinion permits the ability to meet remotely due to a public emergency, the Committee or Board will adjust their meetings accordingly.~~

Section 13 – Authority

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

Section 14 – Amendments

These By-Laws may be amended or repealed by a vote from the majority of the total membership of the Governing Board. ~~Proposed changes to the By Laws must be submitted to the Board at a regularly scheduled meeting and voted on at the succeeding regularly scheduled meeting.~~ Changes in the By-Laws are subject to approval by the ~~Governing Board, Health Care District of Palm Beach County, and the Regional Office of the Department of Health and Human Services.~~

Section 15 – Dissolution of the Corporation

In the event of the liquidation, dissolution or winding up of the corporation whether voluntary, or involuntary, or operation of law, the Board of Directors of the Corporation shall dispose of the assets of the Corporation in conformance with Federal and State of Florida law, as modified by the regulations promulgated by designated oversight agency or department, and in accordance with the Corporation's Articles of Incorporation.

CERTIFICATE

This certifies that the foregoing constitutes the Bylaws of District Clinics Holdings, Inc., amended and adopted by the Members of the Corporation at a meeting held on the 26th~~14th~~ day of September,
2023~~December, 2021~~.

BY: _____

Joseph Gibbons, Julia Bullard
Secretary

**Approved as to form and
Legal Sufficiency**

BY: _____

Bernabe Icaza
General Counsel

HISTORY OF DISTRICT CLINIC HOLDINGS, INC. BYLAWS

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

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

Section 11.1 removed requirement to make recommendations to full Board.

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

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

3

August 1, 2013

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

Section 6.1m amended to include establishment of policies.

4

August 9, 2013

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

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

Section 2.1 established for
clarification regarding
common business name

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

Section 6.1.b replaced Project
with Executive

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

Section 6.1.m amended to
include ability to establish

policies

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

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

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

Section 8.11 amended to include "...otherwise indicate that they are authorized to act or speak..."

Section 8.13 added

Section 9 amended to read:
Term of Membership

Section 9.1 amended to clarify membership length of terms

Section 9.2 added for establishment of selecting New Board Members.

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

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

Section 9.3 amended to define an unexcused absence

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

Section 9.4.a “...causes include the” deleted

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

Section 10.1 amended to become Section 10.4

Section 10.1 included to establish election of officers by Members

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

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

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

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

Section 10.4.e added to read:

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

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

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

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

Section 11.2 included for establishment of a Personnel Committee

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

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

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

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

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

Section 11.9 deleted
Committee members

Section 11.10 added to read: The Finance Committee shall review the budget, expenditures, and all other financial reports related to the operations of the C.L. Brumback Priamary Care Clinics. The Finance Committee will report to the full Board of Directors. The Finance Committee will meet on a monthly basis, and may include clinic staff employees. The Finance Committee will meet on a monthly basis. The Executive Director, or his/her designee, will serve as a non-voting, ex-officio member of this committee. Section 13 added: “unless contrary procedure is established by the Articles of Incorporation, these Bylaws, standing rule, or by resolution of the Board of Directors.

5

February 18, 2014

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

Section 11 renumbered for efficiency.

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

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

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

Section 12.3 added: "Meetings shall conform to the requirements of Ch. 286, Florida Statutes ("Government in the Sunshine Act"), including the taking and maintenance of meeting minutes, and such minutes shall be retained by District in accordance with the requirements of the State of Florida's Record Retention Schedules GS1-SL (State and Local Government Agencies), GS4 (Public Health Care Facilities and Providers), and/or any other applicable Schedule(s)), regarding Minutes of Official Meetings".

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

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

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

Section 6.1.o Remove provision, it is duplicative of audit language in Section 6.1.a

Added Section 6.1.q

6

April 24, 2014

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

Section 9.5.b added.

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

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

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

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

14

December 14, 2021

Videoconferencing
Participation

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

15

September 26, 2023

Amended Section 12.1 to
allow for monthly meetings to
be held by teleconferencing or
other technological means,
except for in person quarterly
meetings.

Amended Section 12.6 to
allow Board members to
participate in meetings by
technological means.

Amended Section 14 requiring
Bylaws amendment by
majority of the Board members
and approval by Governing
Board.

HEALTH CARE DISTRICT BOARD
December 14, 2023

1. Description: Finance and Audit Committee Charter Amendment

2. Summary:

This agenda item presents proposed amendments to the Finance and Audit Committee Charter.

3. Substantive Analysis:

Staff recommends amending the Sections titled, Meetings and Voting by Telephonic or Electronic Communication. The proposed changes are as follows:

- Meetings: Revising to allow Committee members to attend meetings using teleconferencing or other technological means, which shall constitute attendance and count towards the committee’s quorum requirement.
- Voting by Telephonic or Electronic Communication: (i) Revising to remove the requirement for a quorum to be physically present at a committee meeting and at the time of a vote, and (ii) removing the restrictions on Committee members’ remote participation.

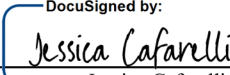
Attached for your review is the updated Charter showing the proposed changes.

4. Fiscal Analysis & Economic Impact Statement:

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

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

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


 Jessica Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

Finance & Audit Committee

 Committee Name

December 14, 2023


 Date

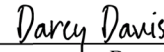
HEALTH CARE DISTRICT BOARD
December 14, 2023

6. Recommendation:

Staff recommends the Board approve the amendment to the Finance and Audit Committee Charter.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7DBB7044C Icaza
SVP & General Counsel

DocuSigned by:

77A3B5358D4177 J. Davis
Chief Executive Officer

FINANCE AND AUDIT COMMITTEE CHARTER

PURPOSE

The purpose of the Finance and Audit Committee, a standing committee of the Board of Commissioners of the Health Care District of Palm Beach County is to assist the Board in fulfilling its responsibility to oversee and monitor the District's financial statements, annual budget, investments, internal controls and other matters of a financial nature.

COMPOSITION OF COMMITTEE

The Committee shall have at least five (5) but no more than nine (9) members. A minimum of two (2) Board members shall be appointed to the Committee, one of which will chair the Committee. One (1) Committee member shall represent the Glades community and one (1) Committee member shall serve on the District Clinic Board. The Board shall appoint Committee members to a four (4) year term, commencing on the date of appointment, with Committee membership limited to two (2) full terms. The composition of the Committee shall be regularly reviewed to ensure that each member meets the requirements set forth by the Board for the Committee. Each member of the Committee shall have expertise and experience in economic, financial, business and such other matters as the Board may deem appropriate.

MEETINGS

Regular meetings of the Committee shall be conducted quarterly. Public notice of each meeting and the date, time and location of same shall be made as required by law. The Chief Executive Officer may cancel and/or reschedule a Regular meeting, upon proper notice to the Committee members and the public, if it is determined that a quorum will not be present or for other reasons in consultation with the Chair.

There shall be an agenda for every meeting of the Committee. However, the Committee is not prohibited from discussing and/or taking action on an item or matter not specified in the agenda. Minutes of each meeting shall be accurately taken, preserved, and provided to members.

Regular attendance shall be expected for all Committee members. If a member misses more than twenty-five percent (25%) of the Regular Committee meetings during the twelve (12) month calendar period, the Chair shall advise the Board. Committee members should make every reasonable effort to attend committee meetings in person and the needs of the District are best served when all committee members are physically present at committee meetings. However, if a Board member is unable to be physically present at a committee meeting, a committee member may attend a meeting by teleconferencing or other technological means. Attendance by committee members pursuant to the foregoing shall constitute in person presence at the meetings and shall be counted towards the quorum.

The presence of the majority of appointed Committee members shall be necessary at any meeting to constitute a quorum or to transact business. The Board shall promulgate rules of

order for the conduct of all Committee meetings. All procedural matters not addressed in said rules of order, by this Charter, or by the HCD Board Bylaws, shall be governed by the latest edition of “Roberts Rules of Order”.

~~If an Executive Order, Florida Statute, or Attorney General opinion permits the ability to meet remotely due to a public emergency, the Committee will adjust their meetings accordingly.~~

~~VOTING BY TELEPHONIC OR ELECTRONIC COMMUNICATION~~

~~If a quorum of the Committee is physically present at a Committee meeting and at the time of a Committee vote, other members of the Committee may participate and vote by telephonic or electronic communication provided that such members are:~~

- ~~a. Physically outside the borders of Palm Beach County; or~~
- ~~b. Unable to attend the meeting due to illness of the Board member; or~~
- ~~c. Unable to attend the meeting due to some unforeseen circumstance beyond the Board member’s control.~~

~~The Committee shall ensure that any telephonic or electronic communication utilized to permit committee members to participate and/or vote in a committee meeting is properly amplified or displayed so that all attending the meeting can hear and/or see the committee member’s comments and/or vote and so that the committee members can hear and/or see all other committee members’ comments and/or votes and the comments of other participants in the meeting.~~

~~Notwithstanding the above, if an Executive Order, Florida Statute, or Attorney General opinion permits the ability to meet remotely due to a public emergency, the above requirements shall not be applicable.~~

POWERS AND DUTIES

The following functions shall be the common recurring functions of the Committee in carrying out its oversight role.

1. **Financial Plans.** The Committee shall review the long-range financial plans of the District, and make such recommendations, as it deems appropriate to the Board regarding the projected use of District funds.
2. **Financial Statements.** The Committee shall review the District’s monthly and annual financial statements.
3. **Budgets.** The Committee shall review the annual capital and operating budgets, including amendments thereto, and make such recommendations, as it deems appropriate to the Board regarding the sources and uses of District funds.

4. ***Investment of Funds.*** The Committee shall review the District Investment Plan and portfolio, at least annually, and make such recommendations, as it deems appropriate to the Board for action regarding the investment of District funds and reserves.
5. ***Grant Compliance.*** The Committee shall provide oversight of the District's fiscal activities as they relate to applying for and receiving grant awards.
6. ***Insurance.*** The Committee shall review the District's fiscal activities as they relate to insurance coverage of District operations and employees.
7. ***Building Construction Contracts and Leases.*** The Committee shall review building construction contracts and all agreements, including leases, for the sale and/or acquisition of real property to ensure the same are at arms-length, negotiated in compliance with the District Real Property Sale and/or Acquisition Policy.
8. ***Revenue cycle.*** The Committee shall provide oversight for the District's revenue cycle process, including charge structure, billing, collections, and management of accounts receivable.
9. ***Physician compensation.*** The Committee shall review the District's policies and practices related to the setting of physician compensation and benefits to ensure such payments meet fair market value requirements.
10. ***Employee Compensation and Benefits.*** The Committee shall review the Employee Compensation Benefit plan, and make such recommendations, as it deems appropriate to the Board for action regarding compensation studies and benefit administration.
11. ***Competitive Bidding.*** Upon final vendor selection, the Committee shall review competitive purchasing solicitations which are anticipated to exceed \$250,000 and make recommendations for approval to the Board
12. ***Internal Audit.*** The Committee shall provide oversight of the internal audit function including but not limited to reviewing the annual budget; making recommendations on department structure and staffing; approving the annual audit plan; and receiving audit reports. The Chief Financial Officer is responsible for directing the day-to-day operations of the assigned staff. The Chair of the Committee is responsible for making decisions related to hiring, firing, performance review, and outsourcing of the Audit function.
13. ***Annual External Financial Audit.*** The Committee will review the results of the annual financial audit and make recommendations for approval to the Board.
14. ***Auditor Selection.*** The Committee will have oversight over the external auditor selection process and will make recommendations for engagement, including contract terms or termination to the Board.

HISTORY OF FINANCE AND AUDIT CHARTER

The initial Charter of the Finance and Audit Committee was first adopted on the 28th day of February 2017.

Change Number	Date of Adoption	Section(s) Amended
1	November 28, 2017	Amended Section 12 to reflect outsourcing of internal audit function.
2	May 22, 2018	Amended Composition of Committee Section, to specify that (1) member shall represent the Glades Community and (1) member shall also serve on the District Clinic Board.
3	March 26, 2019	Amended Section titled, Meetings. Added language to specify the presence of a majority shall be necessary for a quorum.
4	May 28, 2019	Amended Meetings Section titled, Composition of Meetings. New language specifies that the Board shall appoint Committee members, who are not Board members to a four (4) year term, commencing on the date of their appointment, with Committee membership limited to two (2) full terms.
5	September 24, 2019	Amended Section titled, Meetings to change the meeting frequency from monthly to quarterly.
6	May 12, 2020	Amended Section titled, Meetings to permit remote meetings during public emergencies.
7	December 8, 2020	Amended to add Section titled, Voting by Electronic or Telephonic Communication.

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Amended to allow meetings of the Committee by teleconferencing or other technological means, for such attendance to constitute in person attendance and be counted towards the quorum. Deleted requirement for quorum to be met via physical presence of Committee members.

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Description: Recent Regulatory Updates and Industry Enforcement Activity, Including Updates from Florida’s 2023 Legislative Session (September – November 2023)

Summary:

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

Substantive Analysis:

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

RECENT TRENDS:

Trends include, but are not limited to: Continued enforcement of COVID-19 fraud, with the Middle District of Florida particularly focused on this area. Additionally, 2024 final rules were issued, which impact reimbursement for the organization. Information Blocking continues to be at the top of the enforcement list, with the Department of Health and Human Services proposing rules to further disincentivize the practice. Pixel tracking remains a concern across health systems, while leadership across the industry continues to focus on cybersecurity concerns and responding to lawsuits. Ongoing False Claims Act cases to settle various allegations (e.g., kickbacks); Finally, there has been a recent uptick in voluntary self-disclosures to the Office of Inspector General, with disclosures ranging from employing excluded individuals to billing for claims where the provider lacked proper credentials.

Regulatory Updates

1. Office of Inspector General (“OIG”) Issued Semiannual Report to Congress
2. Government Funding Bill Signed by President Biden, Preventing Shutdown
3. Florida Introduced New Bills for FY2024
4. U.S. Department of Health and Human Services (“HHS”) Proposed Rule to Establish Disincentives for Healthcare Providers that Engage in Information Blocking
5. OIG Issued New General Compliance Program Guidance (“CPGs”)
6. Centers for Medicare and Medicaid Services (“CMS”) Issued CY2024 Medicare Physician Fee Schedule (“MPFS”) Final Rule
7. CMS Issued CY2024 Outpatient Prospective Payment System (“OPPS”) Final Rule

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8. CMS Announced 340B Payment Remedy
9. President Biden Issued Executive Order on Safe and Secure Use and Development of Artificial Intelligence
10. Health Resources Services Administration (“HRSA”) Issued Notice Outlining 340B Eligibility Requirements
11. Department of Labor (“DOL”) and Employee Equal Opportunity Commission (“EEOC”) Partner to Share Information and Conducting Joint Investigations
12. HHS Proposed Rule to Update Nondiscrimination Standards
13. OCR Published List of 66 Hospitals Who Received Pixel Tracking Warnings
14. OCR and the Federal Trade Commission (“FTC”) Published Letters Sent to Hospital Systems and Telehealth Providers Warning about Privacy and Security Risks from Online Tracking Technologies
15. OCR and FTC Publish Joint Guidance Outlining Privacy and Security Laws and Rules that Impact Consumer Health Data titled, “Collecting, Using, or Sharing Consumer Health Information? Look to HIPAA, the FTC Act, and the Health Breach Notification Rule.”

Industry Enforcement Activity

1. OCR Settles HIPAA Investigation of St. Joseph’s Medical Center for Disclosure of Patients’ Protected Health Information (“PHI”) to a News Reporter
2. Boston (Massachusetts) Psychiatrist Convicted of Illegally Prescribed Controlled Substances, Faces Lengthy Prison Sentence and \$1 Million Fine
3. Former Kindred Home Health Services (Texas) Employee Sentenced to 10 Years’ Probation and Fined \$200,000 for Receiving Kickbacks, Per DOJ
4. Florida Physician Faces Prison After Pleading Guilty to Drug Distribution, False Statements, and COVID Relief Fraud
5. Florida Clinical Laboratory (Genesis Reference Laboratories) Agreed to Pay Nearly \$1.2 Million to Resolve Allegations that it Violated the Anti-Kickback Statute (“AKS”)
6. Holy Cross Hospital (Illinois) Agreed to Pay \$85,000 to Settle EMTALA Violations with the OIG Following Patient’s Death
7. OCR Settles First Ransomware Cyberattack Investigation with Doctors’ Management Services, Agreed to Pay \$100,000
8. Chesapeake Hospital Authority Agreed to Pay Nearly \$180,000 Following Self-Disclosure
9. Riverside Medical Group and Riverside Shore Memorial Hospital (Virginia) Agreed to Pay Over \$525,000 to Resolve Upcoding and Unnecessary Services Allegations Following OIG Self-Disclosure
10. Wisconsin Hospital (Meadows of Fall River) Agreed to Pay \$80,000 for Allegedly Violating the CMPL by Employing an Excluded Individual
11. VIZIA Diagnostics Agreed to Pay Over \$700,000 for Submitting Claims from Incorrect Provider After Self-Disclosing the CMPL Violation to the OIG
12. Arete Anesthesia Agreed to Pay \$57,000 for Allegedly Violating the CMPL by Submitting Claims for Services Provided by an Unlicensed Individual, per the OIG
13. Middle District of Florida Continues to Combat COVID-19 Fraud
14. Hoag Clinic (California) Agreed to Pay \$205,000 After Allegedly Violating the CMPL by Submitting Claims for Services that were Not Medically Necessary or Incorrectly Billed, Per OIG
15. CIGNA Group Agreed to Pay \$172 Million to Resolve False Claim Act (“FCA”) Allegations

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16. Mobile Cardiac PET Scan Provider and Founder/CEO Agreed to Pay \$85 Million to Resolve Unlawful Payments to Referring Doctors, Allegedly Violating the Stark Law and AKS, Per the Department of Justice (“DOJ”)
17. Kaiser Permanente Agreed to Pay \$49 Million for Illegally Dumping Hazardous Waste, Medical Supplies, and Patient Information
18. OCR Reached a \$1.3M Settlement with Local Initiative Health Authority for Los Angeles County (“LA Care”) Over Potential Violations of the HIPAA Security Rule
19. California Physician Agreed to Pay Nearly \$350,000 for Allegedly Violating the CMPL by Receiving Remuneration in Exchange for Ordering Durable Medical Equipment (“DME”) and Genetic Tests, Per OIG
20. Connex Family Services, LLC (Virginia) and its Owner Agreed to Pay \$918,000 and Enter into Corporate Integrity Agreement (“CIA”) to Resolve FCA Allegations
21. Baptist Medical Center South (Alabama) Agreed to Pay Over \$130,000 for Allegedly Violating the CMPL for Knowingly Retaining Overpayments
22. Patients Advance Meta Lawsuit Over Collecting Health Information

Regulatory Updates

- 1. Office of Inspector General (“OIG”) Issued Semiannual Report to Congress (11/2023)**
 - The OIG released its Semiannual Report to Congress for April 2023-September 2023. As part of its work, the HHS-OIG expects to recover nearly \$3.44 billion as a result of audits and investigations performed during Fiscal Year 2023. Additionally, the work of the OIG has led to 707 criminal enforcement actions against individuals and/or entities, as well as 746 civil actions. Examples of civil actions include false claims lawsuits, unjust enrichment claims, civil monetary penalty settlements, and monies recovered through self-disclosures. As part of their work, the OIG issued 127 Audit Reports, which led to \$283.5 million in expected audit recoveries for Fiscal Year 2023.
- 2. Government Funding Bill Signed by President Biden, Preventing Shutdown (11/2023)**
 - President Biden signed a stopgap funding bill to prevent a government shutdown through early 2024 with the looming deadline of 11/17/2023. As it related to healthcare, this includes delaying Disproportionate Share Hospital (DSH) cuts through 1/19/2024 and delaying cuts to the Clinical Lab Fee Schedule that was scheduled to take place 1/1/2024.
- 3. Florida Introduced New Bills for FY2024 (11/2023)**
 - Senate Bill 644 was recently introduced for review by Senator Simon that outlines eligibility requirements for licensure of rural emergency hospitals. In essence, it would act to expand the definition of what qualifies as a rural hospital. This legislation is in its infancy.
 - House Bill 309 was also introduced for review, which deals with a similar subject matter as Senate Bill 644. It would revise the definitions of “hospital” and “rural hospital” to include rural emergency rural hospitals. This legislation is in its infancy.

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4. Department of Health and Human Services (“HHS”) Proposes Rule to Establish Disincentives for Healthcare Providers that Engage in Information Blocking (11/2023)

- HHS recently issued a proposed rule that would establish disincentives for health care providers who have engaged in information blocking. Information blocking occurs when a provider knowingly and unreasonably interferes with the access, exchange, or use of electronic health information except as required by law or covered by a regulatory exception. The proposal would implement authority pursuant to the 21st Century Cures Act. The rule comes on the heels of the OIG establishing information blocking penalties for parties such as health information technology developers of certified health IT or other companies that may be offering certified health IT, health information exchanges, and health information networks. The proposed rule offers several types of disincentives for those who have engaged in information blocking. From the [Fact Sheet](#):
- *Under the Medicare Promoting Interoperability Program, an eligible hospital or Critical Access Hospital (CAH) would not be a meaningful electronic health record (EHR) user in an applicable EHR reporting period. The impact on eligible hospitals would be the loss of 75% of the annual market basket increase; for CAHs, payment would be reduced to 100% of reasonable costs instead of 101%.*
- *Under the Promoting Interoperability performance category of the Merit-based Incentive Payment System (MIPS), an eligible clinician or group would not be a meaningful user of certified EHR technology in a performance period and would therefore receive a zero score in the Promoting Interoperability performance category of MIPS, if required to report on that category. The Promoting Interoperability performance category score typically can be a quarter of a clinician or group’s total MIPS score in a year.*
- Comments on the proposed rule are due January 2, 2024.

5. OIG Issued New General Compliance Program Guidance (11/2023)

- The OIG recently updated their General Compliance Program Guidance (“GCPG”). The first OIG Compliance Program Guidance was issued in 1998. As the OIG notes, it is attempting to become more user-friendly while providing useful and informative resources to assist in preventing fraud, waste, and abuse in health care. The CPG provides background into many laws and regulations that apply in health care settings, such as the Anti-Kickback Statute, Stark Law, billing issues, etc.
- Beginning in 2024, the OIG will publish industry-specific CPGs (“ICPGs”) for providers, suppliers, and other entities involved in federal health care programs. These guidance documents will be updated periodically to stay up to date on current issues.

6. Centers for Medicare and Medicaid Services (“CMS”) Issued CY2024 Medicare Physician Fee Schedule (“MPFS”) Final Rule (11/2023)

- On November 2, 2023, [CMS issued](#) the CY2024 MPFS final rule. CMS stated the intent was to increase support to areas such as primary care, health equity, provide assistant to family caregivers, and expand access to behavioral health care and types of oral care.
- CMS did postpone a requirement that providers who provided telehealth services from home would have had to publish their home address on enrollment and claims forms. It has been delayed under 1/1/2025.

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- Payment rates will decrease from 2023, with MPFS rates being reduced 1.25%. The CY2024 decreased \$1.15 from the CY2023 conversion factor, with the CY2024 factor now \$32.74.
 - CMS now allows payments when practitioners train caregivers to support patients who have a certain type of diagnosis, such as dementia, in carrying out a care plan. This service is reimbursable when provided by a physician or a non-physician practitioner (nurse practitioners, clinic nurse specialists, certified nurse-midwives, physician assistants, and clinical psychologists) or therapists (physical therapist, occupational therapist, or speech language pathologist) as part of the patient’s individualized treatment plan or therapy plan of care.
 - Recognizing the benefit of services addressing health-related social needs, CMS will now separately reimburse for Community Health Integration, Social Determinants of Health (SDOH) Risk Assessment, and Principal Illness Navigation. This change aims to accurately reflect the resources utilized when clinicians involve certain types of support staff, such community health workers, care navigators, and peer support specialists in furnishing medically necessary care. The new codes included now specifically address the type of services these community health workers, care navigators, and peer support specialists, making it easier to obtain reimbursement.
- 7. CMS Issued Calendar Year 2024 Outpatient Prospective Payment System (“OPPS”) Final Rule (11/2023)**
- On 11/2/2023, [CMS finalized](#) the CY2024 OPPS final rule, which sets payment rates for hospital outpatient services and Ambulatory Surgical Center (ASC) Services.
 - CMS increased OPPS reimbursement by 3.1% for hospitals that meet applicable quality standards. Of note, the Final Rule will close a coverage gap for behavioral health that previously existed, as it sets a payment rate for intensive outpatient programs (“IOP”) under Medicare. Other items covered in this area include the scope of benefits, certification requirements, and coding and billing guidance. These IOP services may be offered in outpatient departments of hospitals and Federally Qualified Health Centers (“FQHCs”), among other locations. IOP services are now also allowed to be provided in Opioid Treatment Programs (OTP). This meets the CMS’ aim to promote access to behavioral health treatments.
 - CMS is also creating a new untimed code for group psychotherapy, aiming to eliminate administrative burden and increase access to group psychotherapy services.
 - The Final Rule creates Medicare payment rates for 240 dental codes under the OPPS.
 - Due to broad issues with compliance with the Price Transparency requirements, CMS is amending the standard charge display requirements. Additionally, updates are being made to enforcement provisions for lack of compliance, to include large fines. Finally, the changes aim to streamline the process and increase transparency of enforcement.
 - The payment rate for 340B drugs remained unchanged, with the price being Average Sales Price (ASP) plus 6%.
- 8. CMS Announced 340B Payment Remedy (11/2023)**
- CMS issued the Hospital OPPS: Remedy for the 340B-Acquired Drug Payment Policy for CY 2018-2022 in early November. After years of litigation, CMS has agreed to pay a lump sum payment of \$9 billion to the approximately 1,700 hospitals that were paid less than they were owed for 340B drug discounts, with each hospital receiving the reimbursement amount based on claims submitted.

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- Due to unanticipated and costly payment to hospitals, CMS worked to identify a solution for budget neutrality. In order to carry out this mandate and achieve a \$7.8 billion budget neutrality adjustment, CMS announced it will lower future non-drug and service payments by adjusting the OPPS conversion factor by minus 0.5% beginning in CY2026.
- 9. President Biden Issues Executive Order on Safe and Secure Use and Development of Artificial Intelligence (“AI”) (10/2023)**
- On October 30, 2023, President Biden signed Executive Order 14110, entitled “Safe, Secure, and Trustworthy Development and Use of Artificial Intelligence.” While recognizing the potential promise of Artificial Intelligence in the future, the Executive Order also promotes caution on its use and development. The Biden Administration will work with Congress to develop legislation surrounding AI. The Federal Government plans to use a coordinated approach to ensure a safe and secure roll out. To achieve this, the Executive Order outlines eight guiding principles and priorities, which include:
 - Artificial Intelligence must be safe and secure.
 - Promoting responsible innovation, competition, and collaboration.
 - The responsible development and use of AI require a commitment to supporting American workers.
 - Artificial Intelligence policies must advance equity and civil rights.
 - Protection of those who purchase and utilize AI and AI-enabled products in their daily lives.
 - Privacy and civil liberties must be protected as AI continues advancing.
 - Manage the risks from the Federal Government's own use of AI and increase its internal capacity to regulate, govern, and support responsible use of AI to deliver better results for Americans.
 - The Federal Government should lead the way to global societal, economic, and technological progress.
 - The Executive Order also instructs the Secretary of HHS to take certain actions. These include by 1/27/2025, to develop a strategic plan for the health and human services arena. This includes the development and maintenance of AI technologies in health care, as well as the appropriate safety controls and monitoring systems. This includes appropriate protection safeguards to ensure the safety of protected health information. The Federal Government is to work with states, counties, and local territories to assist in the development of best practices.
- 10. Health Services Resource Administration (“HRSA”) Issued Notice Outlining 340B Eligibility Requirements (09/2023)**
- HRSA recently [issued a Notice](#) that outlines requirements for eligibility for 340B drug discounts. In particular, the Notice states that in order to continue purchasing 340B drugs, covered entities’ offsite, outpatient hospital facilities must be listed on the hospital’s most recently filed Medicare Cost Report and registered in OPAS by the next 340B Program quarterly registration period, or the covered entity must notify HRSA within 90 days of the publication of the notice that they have begun the process of listing the offsite, outpatient facility on the hospital’s Medicare Cost and Report and registered in OPAS. As part of the changes, HRSA is providing a 90-day grace period before non-compliant entities may be subject to audit and compliance penalties.

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11. The U.S. Department of Labor (“DOL”) and Equal Employment Opportunity Commission (“EEOC”) Partner to Share Information and Conducting Joint Investigations (09/2023)

- A [Memorandum of Understanding](#) between the EEOC and the DOL (Wage and Hour Division) was recently signed.
- The parties are forming the partnership “...to encourage greater coordination between them through information sharing, joint investigations, training, and outreach.” Some of the highlights from the MOU:
- Information Sharing: The EEOC and DOL may share information with the other agency, either upon request from the other agency or at the agency’s own initiative. This includes any information or data that supports the other agency’s enforcement activities, whether obtained by its own investigation or through any other lawful sources.
- Provides points of contact for requests for information and responses.
- Coordinated Investigations and Enforcement: If agency personnel believe misconduct may have occurred that the other agency may view as unlawful and under its jurisdiction, the investigating agency personnel will advise the potential complainant or filing party that they may be able to file a charge/complaint with the other agency.
- If conduct is within both agencies’ purview, the parties will consider conducting a joint investigation (though are not obligated to).
- Training and Outreach: Each agency will provide training to the other agency’s staff to issue spot and identify cases that may be under the party’s jurisdiction.

12. HHS Proposed Rule to Update Nondiscrimination Standards (09/2023)

- HHS issued a proposed rule that would provide an update to the regulations protecting individuals with disabilities from discrimination while seeking healthcare. This would primarily be accomplished through amendments to Section 504 of the Rehabilitation Act, which prevents health care providers that receive federal funds from providing unequal treatment to those with disabilities. The proposed rule would change language in Section 504 to better align it with requirements outlined in the American Disabilities Act (ADA) and the Americans with Disabilities Amendment (ADAA) Act.
- Specifically, the proposed rule prohibits “...denying or limiting medical treatment to a qualified individual with a disability when the denial is based on bias or stereotypes about a patient’s disability; judgments that an individual will be a burden on others due to their disability, including, but not limited to, caregivers, family, or society; or a belief that the life of a person with a disability has a lesser value than that of a person without a disability, or that life with a disability is not worth living.” The rule also clarifies website accessibility standards.

13. OCR Published List of 66 Hospitals Who Received Pixel Tracking Warnings (09/2023)

- The OCR published a list of 66 hospitals who have received warnings for potential violations of patient privacy requirements via the use of pixel tracking. The HHS-OCR [posted a list](#) (or rather the letters that were sent to the hospital/health systems) of the hospitals/health systems that received a warning letter that their websites may be utilizing pixel tracking technology. *Lakeside Medical Center is not included on the list.*

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14. OCR and the Federal Trade Commission (“FTC”) Published Letters Sent to Hospital Systems and Telehealth Providers Warning about Privacy and Security Risks from Online Tracking Technologies (09/2023)

- The OCR and the FTC published joint letters that were sent to nearly 130 hospitals or health systems and telehealth providers. The letter outlines the risks associated with the use of online tracking technologies, which includes Google Analytics and Meta/Facebook pixel tracking. These technologies can be used to track online activities. The letter reminded readers that the OCR published information regarding these concerns in a previously issued bulletin. *The Health Care District of Palm Beach County is not included on the list.*

15. OCR and FTC Published Joint Guidance Outlining Privacy and Security Laws and Rules that Impact Consumer Health Data titled, “Collecting, Using, or Sharing Consumer Health Information? Look to HIPAA, the FTC Act, and the Health Breach Notification Rule.” (09/2023)

- The FTC and HHS OCR published an updated version of the two agencies’ joint publication, entitled “Collecting, Using, or Sharing Consumer Health Information? Look to HIPAA, the FTC Act, and the Health Breach Notification Rule.” The publication aims to help businesses learn more about their legal obligations under some of the health privacy and security-related laws and rules enforced by the FTC and the HHS, with specific focus on the Health Insurance Portability and Accountability Act (“HIPAA”), the HIPAA Privacy, Security, and Breach Notification Rules, the FTC Act, and the FTC’s Health Breach Notification Rule. The publication offers general guidance on issues including what entities the specific laws and regulations cover, the measures covered entities can adopt to maintain the privacy and security of consumers’ health information, and the steps entities must take in the event of a data breach. The publication is available on the FTC’s website.

(DETAILS PROVIDED BELOW ARE SHARED AS INFORMATION ONLY):

Industry Updates

1. OCR Settles HIPAA Investigation of St. Joseph’s Medical Center for Disclosure of Patients’ Protected Health Information (“PHI”) to a News Reporter (11/2023)

- OCR announced a settlement with Saint Joseph’s Medical Center (“St. Joseph’s”), an academic medical center in New York, for potential violations of the HIPAA Privacy Rule. The settlement involved the impermissible disclosure of COVID-19 patients’ PHI to a national media outlet. OCR determined that St. Joseph’s disclosed three patients’ PHI to the Associated Press without first obtaining written authorization from the patients, therefore potentially violating the HIPAA Privacy Rule.

2. Boston (Massachusetts) Psychiatrist Convicted of Illegally Prescribed Controlled Substances, Faces Lengthy Prison Sentence and \$1 Million Fine (11/2023)

- Psychiatrist Mohamad Och was convicted of three counts of unlawful distribution of a controlled substance. Och was a licensed psychiatrist who owned and operated Island Counseling Center. It was revealed that Dr. Och prescribed a dangerous combination of benzodiazepines and stimulants outside the usual course of practice and that lacked a medical purpose. In some instances, Dr. Och was found to have issued prescriptions for

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Adderall and Xanax to undercover DEA agents. Evidence revealed Dr. Och failed to conduct proper psychiatric examinations, did not obtain old medical records, and did not order diagnostic tests even when it was clear that the patients may have been diverting the drug. Despite this, Dr. Och would prescribe these patients with these prescriptions. Dr. Och also falsified documentation in the medical record to support the fraud. Dr. Och faces a potential lengthy prison sentence and may receive a fine up to \$1 million.

3. **Former Kindred Home Health Services (Texas) Employee Sentenced to 10 Years' Probation and Fined \$200,000 for Receiving Kickbacks, Per DOJ (11/2023)**
 - According to the Department of Justice ("DOJ"), a former Kindred Home Health employee in San Antonio (Texas), Amber Ashley Price, was sentenced to 10 years of probation and fined \$200,000 for charges related to receiving kickbacks. From June 2014-April 2019, documents revealed Price's involvement related to paying and receiving kickbacks in return for sending prescriptions to specific pharmacies. Many of these prescriptions involved Federal health care programs. Price was also revealed to have accepted kickbacks for referring patients to other home health agencies.
4. **Florida Physician Faces Prison After Pleading Guilty to Drug Distribution, False Statements, and COVID Relief Fraud (11/2023)**
 - Dr. Tommy Louisville pleaded guilty to several charges, including unlawful drug distribution, making a false statement related to health care, and wire fraud. The drug distribution charge could lead to up to 10 years in prison, while the false statement charge could bring 5 years in prison, with the wire fraud charge potentially carrying a 20-year sentence. Per the plea agreement, it was acknowledged that the Florida Board of Medicine previously suspended Dr. Louisville for two years. During the suspension, Dr. Louisville continued to write prescriptions and hid this fact from Medicare. In November 2019, Louisville closed his medical practice. In April/May 2020, Louisville sought and obtained a Paycheck Protection Program loan for his closed business. Here, he fraudulently filed an application that misrepresented payroll, the number of employees working at the facility, and certifying the loan would be used for business purposes.
5. **Florida Clinical Laboratory (Genesis Reference Laboratories) Agreed to Pay Nearly \$1.2 Million to Resolve Allegations that it Violated the Anti-Kickback Statute ("AKS") (11/2023)**
 - A Florida-based Clinical Laboratory, Genesis Reference Laboratories, agreed to nearly \$1.2 million to resolve allegations that it violated the False Claims Act ("FCA"). It was alleged that Clinical Laboratory Genesis marketers paid illicit kickbacks to providers in an effort to induce laboratory testing referrals. Genesis is cooperating with the Department of Justice ("DOJ") on the investigation and litigation against others who are involved in the scheme.
6. **Holy Cross Hospital (Illinois) Agreed to Pay \$85,000 to Settle EMTALA Violations with the OIG Following Patient's Death (10/2023)**
 - Holy Cross Hospital recently agreed to an \$85,000 settlement with the OIG following allegations that Holy Cross violated the Emergency Medical Treatment and Labor Act ("EMTALA"). The OIG's investigation revealed that Holy Cross failed to provide an appropriate Medical Screening Examination (MSE) to a patient who arrived at the

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facility, and did not properly register the patient upon arrival in the Emergency Department (“ED”). The patient allegedly acted aggressively and was escorted out of the facility. The physician was never notified of the patient’s arrival in the ED and no other assessment was performed. The patient was later brought back to the ED five hours later after experiencing cardiac arrest at home, ultimately leading to the patient’s death.

7. **OCR Settles First Ransomware Cyberattack Investigation with Doctors’ Management Services, Agreed to Pay \$100,000 (10/2023)**
 - The OCR reached a settlement agreement with Doctors’ Management Services (DMS), a medical management company that provides medical billing and credentialing services to outside parties. DMS will pay \$100,000 as part of the settlement following a breach report that ransomware had affected over 200,000 individuals’ PHI. This is the first instance of a ransomware agreement that the OCR has reached.
8. **Chesapeake Hospital Authority Agreed to Pay Nearly \$180,000 Following Self-Disclosure for Allegedly Violating the Civil Monetary Penalties Law for Payments to Physicians (“CMPL”) (10/2023)**
 - Following a voluntary self-disclosure to the OIG, Chesapeake Hospital Authority agree to pay \$179,610 for allegedly violating the CMPL. It was alleged that Chesapeake Hospital Authority paid improper remuneration to a medical group that it was contracted with in several ways. These included excessive payments for physician services, unsupported payments for medical director services, and excessive settlement payment and release for quality and night physician coverage provided by the medical group.
9. **Riverside Medical Group and Riverside Shore Memorial Hospital (Virginia) Agreed to Pay Over \$525,000 to Resolve Upcoding and Unnecessary Services Allegations Following OIG Self-Disclosure (10/2023)**
 - Riverside Medical Group and Riverside Shore Memorial Hospital in Virginia agreed to pay \$527,932 after self-disclosing to the OIG that it allegedly submitted claims for reimbursement that either lacked medical necessity or were otherwise up coded to obtain a higher level of reimbursement. It was alleged that a Riverside Medical Group podiatrist submitted claims to Medicare and other federal payors for services that were either up coded or otherwise failed to meet medical necessity requirements. Additionally, the OIG alleged that Riverside Shore Memorial Hospital submitted provider-based facility claims to Medicare and other federal payors for certain services that were provided by the podiatrist at some provider-based clinics.
10. **Wisconsin Hospital (Meadows of Fall River) Agreed to Pay \$80,000 for Allegedly Violating the CMPL by Employing an Excluded Individual (10/2023)**
 - The Meadows of Fall River recently agreed to pay \$80,466 to the OIG after self-disclosing that improperly employed an excluded individual, in violation of the CMPL. The OIG alleged that the facility knew or should have known that the individual was excluded from participation in Federal health care programs.
11. **VIZIA Diagnostics Agreed to Pay Over \$700,000 for Submitting Claims from Incorrect Provider After Self-Disclosing the CMPL Violation to the OIG (10/2023)**

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- VIZIA Diagnostics uncovered issues during an internal investigation that revealed it had improperly submitted false claims. VIZIA self-disclosed the conduct to the OIG and after the investigation agreed to pay \$701,209 to resolve allegations that it violated the CMPL. The alleged violations occurred due to VIZIA submitting false claims to Federal health care programs for laboratory services while utilizing the name and NPI number of a physician who did not actually provide the services.
- 12. Arete Anesthesia Agreed to Pay \$57,000 for Allegedly Violating the CMPL by Submitting Claims for Services Provided by an Unlicensed Individual, per the OIG (10/2023)**
- Arete Anesthesia, Inc. recently self-disclosed violations to the OIG. Arete agreed to pay over \$57,000 to resolve allegations that it submitted claims for nurse anesthetist services provided by an individual who lacked the proper licensing to perform such services.
- 13. Middle District of Florida Continues to Combat COVID-19 Fraud (10/2023)**
- The Middle District of Florida continues its ongoing battle to fight COVID-19 fraud in conjunction with several federal, state, and local law enforcement agencies. To date, the group has prosecuted 73 individuals for fraud related to the pandemic. This includes Paycheck Protection Program, Economic Injury Disaster Loans, Unemployment Insurance, the Main Street Lending Program, and the Emergency Rental Assistance Program. In Fiscal Year 2023, 24 defendants have been indicted for fraud related cases.
- 14. Hoag Clinic (California) Agreed to Pay \$205,000 After Allegedly Violating the CMPL by Submitting Claims for Services that were Not Medically Necessary or Incorrectly Billed, Per OIG (10/2023)**
- After self-disclosing conduct to the OIG, Hoag Clinic, California, agreed to pay \$204,916 for allegedly violating the Civil Monetary Penalties Law. OIG alleged that Hoag Clinic submitted false claims to Medicare, Medicaid, TRICARE, and HRSA COVID-19 Uninsured Program for services that were billed at a higher level of service than was provided, billed when not medically necessary, billed using the incorrect CPT code, billed when the service was not documented, separately billed when the claim should have been included in the E&M code, billed without the correct modifier, billed for a duplicate tests, or billed for a service without a valid order.
- 15. CIGNA Group Agreed to Pay \$172 Million to Resolve False Claim Act (“FCA”) Allegations (10/2023)**
- The Cigna Group agreed to pay \$172,294,350 to resolve allegations that it violated the False Claims Act (“FCA”) by submitting and failing to correct inaccurate diagnosis codes for Medicare Advantage enrollees. This was done to increase the payments Cigna received from Medicare. These inaccurate diagnosis codes served to increase the risk adjustment scores for beneficiaries, which increases the capitated payments Cigna received. Cigna also certified to CMS that these submissions were accurate.
- 16. Mobile Cardiac PET Scan Provider and Founder/CEO Agreed to Pay \$85 Million to Resolve Unlawful Payments to Referring Doctors, Allegedly Violating the Stark Law and AKS, Per the Department of Justice (“DOJ”) (10/2023)**
- Cardiac Imaging Inc., and its founder, owner, and CEO Sam Kancherlapalli agreed to pay \$85,480,000 to resolve FCA allegations related to payments to referring cardiologists. It was alleged that the parties paid referring cardiologists excessive fees to

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supervise PET scans, which violates both the Stark Law and Anti-Kickback Statute (“AKS”). CII will pay \$75 million plus an amount to be determined based on future revenue, while Kancherlapalli will pay \$10,480,000 which is based on his ability to pay.

17. Kaiser Permanente Agreed to Pay \$49 Million for Illegally Dumping Hazardous Waste, Medical Supplies, and Patient Information (09/2023)

- Several Kaiser Permanente hospitals, located in California, recently agreed to a \$49 million settlement with six California counties. The settlement comes after undercover investigators searched garbage dumpsters at several Kaiser hospitals. The search revealed drugs, syringes, bodily fluids, batteries, aerosols, and patient medical records. Over 10,000 patient medical records of over 7,700 were found in the dumpsters. The records were on paper. The settlement resolved the allegations that Kaiser illegally disposed of hazardous waste, medical waste, and patient health information. Kaiser also took remedial actions to ensure the conduct does not happen again.

18. OCR Reached a \$1.3M Settlement with Local Initiative Health Authority for Los Angeles County (“LA Care”) Over Potential Violations of the HIPAA Security Rule (09/2023)

- The OCR announced an enforcement action on September 11, 2023 with LA Care. In summary, LA Care, a Los Angeles-based health plan, agreed to a \$1.3 million settlement and corrective action plan (CAP) to resolve potential HIPAA violations uncovered during two HHS-OCR investigations. LA Care is the largest publicly operated health plan in the US, covering nearly 3 million members. The settlement concludes two OCR investigations initiated from a large breach report and a media article regarding a separate security incident. Under the agreement, LA Care agreed to pay \$1,300,000 and to implement a corrective action plan which identifies steps LA Care will take to resolve these potential violations of the HIPAA Security Rule and protect the security of electronic protected health information (ePHI). The potential violations in this case included:
 - Failure to conduct an accurate and thorough risk analysis to determine risks and vulnerabilities to ePHI across the organization;
 - Failure to implement security measures sufficient to reduce risks and vulnerabilities to ePHI to a reasonable and appropriate level;
 - Failure to implement sufficient procedures to regularly review records of information system activity;
 - Failure to perform a periodic technical and nontechnical evaluation in response to environmental or operational changes affecting the security of ePHI; and
 - Failure to implement hardware, software, and/or procedural mechanisms that record and examine activity in information systems that contain or use ePHI.

Due to the sheer size of LA Care, OCR expressed concerns about the evidence of potential noncompliance with the HIPAA Privacy and Security Rules across the organization. On top of the large monetary settlement, LA Care agreed to take on a variety of corrective actions to improve compliance and security.

19. California Physician Agreed to Pay Nearly \$350,000 for Allegedly Violating the CMPL by Receiving Remuneration in Exchange for Ordering Durable Medical Equipment (“DME”) and Genetic Tests, Per OIG (09/2023)

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- Dr. Rasha Morad, a California physician, agreed to pay over \$345,000 following a settlement agreement with the OIG. The settlement resolves allegations that Dr. Morad solicited and received illicit remuneration, including monetary payments, that Dr. Morad indicated were related to telemedicine consultations from several telemedicine and staff companies. In return, Dr. Morad would order medically unnecessary durable medical equipment and genetic testing for federal health care beneficiaries, despite Dr. Morad never meeting the patients and without conducting an examination.
- 20. Connex Family Services, LLC (Virginia) and its Owner Agreed to Pay \$918,000 and Enter into Corporate Integrity Agreement (“CIA”) to Resolve FCA Allegations (09/2023)**
- Connex Family Services, LLC and Bianca Riddle agreed to pay \$918,000 to settle a fraud case. Connex and Riddle agreed to pay following allegations that they caused false claims to be submitted to Federal health care programs. From March 2019-November 2021, it was alleged that the parties submitted claims to Federal payors for applied behavioral analysis services that were not provided. These services are offered to children who have Autism Spectrum Disorder. As part of the settlement, Connex and Riddle will also pay up \$2,053,387 if the company is sold within the next five years. Connex also entered into a three-year Corporate Integrity Agreement (“CIA”). The case was raised pursuant to the *qui tam* provisions of the FCA.
- 21. Baptist Medical Center South (Alabama) Agreed to Pay Over \$130,000 for Allegedly Violating the CMPL for Knowingly Retaining Overpayments (09/2023)**
- Baptist Medical Center South (Alabama) agreed to pay \$131,173.40 to resolve allegations that it violated the Civil Monetary Penalties Law. Following self-disclosure to the OIG, the parties agreed to a settlement to resolve allegations that Baptist knowingly retained overpayments by not providing device warranty credits to Medicare.
- 22. Patients Advance Meta Lawsuit Over Collecting Personal Health Information (09/2023)**
- Meta Platforms Inc. faces a proposed class action alleging it collected the personal health information of patients without their consent in violation of state and federal privacy laws and against its own privacy policies, a federal court ruled. Plaintiffs allege in the consolidated lawsuit that Meta intercepted the health information of people with Facebook accounts by installing the Meta “pixel” on the patient portals of their health providers. Meta profited from the intercepted information by using it to deliver targeted ads, they said. Judge Orrick of the District Court for the Northern District of California denied Meta’s motion to dismiss the plaintiffs’ claims of breach of contract, breach of the duty of good faith and fair dealing, unjust enrichment, and violations of the Electronic Communications Privacy Act and the California Invasion of Privacy Act.

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 BOARD

December 14, 2023

*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:


Jessica Cafarelli
Interim VP & Chief Financial Officer

Reviewed/Approved by Committee:

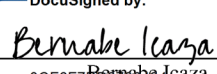
N/A
Committee Name

N/A
Date

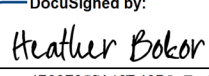
Recommendation:

Staff recommends the Board receive and file this informational report.

Approved for Legal sufficiency:

DocuSigned by:


Bernabe Icaza
SVP & General Counsel

DocuSigned by:


Heather N. Bokor
VP & Chief Compliance, Privacy & Risk Officer

DocuSigned by:


Darcy W. Davis
Chief Executive Officer

HEALTH CARE DISTRICT BOARD

December 14, 2023

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

2. **Summary:**

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

3. **Substantive Analysis:**

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

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

Last Name	First Name	Degree	Specialty	Appointment	Privileges
Albert-Estefon	Magalie	APRN	Emergency Medicine Hospitalist	Initial Appointment	Provisional Allied Health
Belizaire	Kenson	APRN	Emergency Medicine Hospitalist	Initial Appointment	Provisional Allied Health
Exantus	Rosemond	PA	Emergency Medicine	Initial Appointment	Provisional Allied Health
Azar	Faris	MD	Critical Care	Reappointment	Active
Borrego	Robert	MD	Critical Care	Reappointment	Active
Dawkins	Bryan	MD	Family Medicine	Reappointment	Active
Downey	Christopher	MD	Emergency Medicine	Reappointment	Active
Grenier	Daniel	DO	Emergency Medicine	Reappointment	Active
Jabbour	Ibrahim	MD	Critical Care	Reappointment	Active
Paredes	Jin Yu	DO	Emergency Medicine	Reappointment	Active
Rueda	Mario	MD	Critical Care	Reappointment	Active
Samuel	Maritza	MD	Pediatrics	Reappointment	Active
Arce	Denise	APRN	Critical Care	Reappointment	Allied Health Professional
Gonzalez	Bianca	APRN	Critical Care	Reappointment	Allied Health Professional
Prendergast	Suzette	APRN	Hospitalist	Reappointment	Allied Health

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					Professional
Sevilla	Tina	APRN	Critical Care	Reappointment	Allied Health Professional
Cano	Daila	PA	Emergency Medicine Hospitalist	Reappointment	Allied Health Professional
Martin	Ashley	PA	Critical Care	Reappointment	Allied Health Professional

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:


 CA6A21F1E25108Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

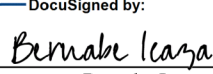
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 Date

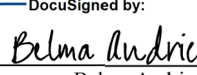
6. Recommendation:

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

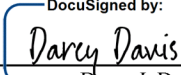
Approved for Legal sufficiency:

DocuSigned by:


 0CF6F7B06034Icaza
 SVP & General Counsel

DocuSigned by:


 1F272B10804Andric, MD
 SVP & Chief Medical Officer

DocuSigned by:


 77A3B039417Davis
 Chief Executive Officer

HEALTH CARE DISTRICT BOARD
December 14, 2023

1. Description: Health Department Roof Replacement

2. Summary:

The Department of Health for Palm Beach County is seeking financial support for the roof replacement at their West Palm Beach location.

3. Substantive Analysis:

The Department of Health (“DOH”) is seeking financial support for replacement of the roof at the West Palm Beach clinic location. The total cost of replacement is estimated at \$3.4 million. While the existing Master Agreement between DOH and HCD does not obligate the HCD specifically to provide funding for this purpose, the HCD has benefited and continues to benefit by the existing agreement as follows:

- Cost for the use of the space is based on HCD’s pro rata square footage usage for common expense currently \$23.15 psf ;
 - Comparable rental space is estimated to be in the range of \$30-\$34 psf (inclusive of common expense);
- The West Palm Beach location has been jointly occupied by the Health Care District and the Department of Health for the last ten (10) years and the HCD continues to utilize the space;
- HCD’s utilization is 13,514 or 22.3% of the total available space (60,580 sq. ft.) thus, if HCD were to agree to a pro-rata share of the roof replacement at 22.3% this would equate to approximately \$758,200;
- Historically, prior to the transfer of the four Federally Qualified Health Centers from DOH to HCD in 2013, the HCD funded approximately \$5 million, or approximately 14% of DOH’s annual budget, which included financial support for Special Capital Projects. After the transfer of the clinics in 2013, the nature of the financial arrangements between HCD and DOH changed. HCD became a Tenant in the DOH provided space for the four FQHC’s, and thus entered into a Master Agreement for the space at \$20 psf, which remained flat until this year when it increased to \$23.15 psf. Additionally, subsidy agreements were entered to continue providing financial support for the operations of other services that were not self-sufficient for the DOH but did not include financial support for Special Capital Projects. Most recently these included the following:

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Program Title	HCD FY 22-23 Funding
Immunization	\$800,000
Sexually Transmitted Disease	860,548
Tuberculosis	800,000
Community Disease Surveillance	200,000
HIV/AIDS Patient Care	709,194
Family Planning	1,700,000
Improved Pregnancy Outcome	2,938,205
Comprehensive Adult Health	500,000
Total	\$8,507,947

HCD's financial support of DOH represents approximately 13% of DOH's total budget. It should be noted however, that since the revised financial agreements were entered in 2013, no funding for capital or building maintenance has been provided by HCD as per historical arrangements prior to 2013.

The HCD Board has discretion to approve DOH's funding request. Specifically, the HCD's Enabling Legislation, Section 6, authorizes the Board in relevant part:

- (1) To plan, set policy guidelines for, fund, establish, construct, lease, operate, and maintain such health care facilities as shall be necessary for the use of the people of the County . . . Said health care facilities shall be established, constructed, leased, owned, operated, and maintained for the preservation of the public health, for the public good, and for the use of the public of the County;
- (8) To plan and fund construction, acquisition, ownership, leasing, repair, maintenance, extension, expansion, improvement, rehabilitation, renovation, furnishing and equipping of health care facilities and to pay all or any part of the costs thereof from the proceeds of operating revenue, bonds, lease-purchase financing, or other obligations of indebtedness of the District or from any contribution, gift, or donation or other funds of the District for such purpose.

4. Fiscal Analysis & Economic Impact Statement:


	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	\$758,200	N/A	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

HEALTH CARE DISTRICT BOARD

December 14, 2023

*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:

CA6A21F58104C Cafarelli
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

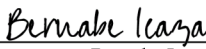
Finance and Audit Committee
Committee Name

12/14/2023
Date

6. Recommendation:

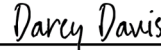
Staff recommends the Board approve the Department of Health request for roof replacement funds in an amount not to exceed \$758,200. Additionally, staff is requesting a budget amendment for the same amount to modify the FY 2024 approved budget.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F7D87714C Icaza
SVP & General Counsel

DocuSigned by:

CA6A21F58104C Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:

77A3E859A14 Davis
Chief Executive Officer