



FINANCE & AUDIT COMMITTEE MEETING AGENDA

**March 10, 2021 at 12:00 P.M.
1515 N. Flagler Drive, Suite 101
West Palm Beach, FL 33401**

Remote Participation Link:

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

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

1. Call to Order – Edward Sabin, Chair

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

2. Agenda Approval

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

3. Awards, Introductions and Presentations

- A. Introduction: Tony Colby, Interim VP & CFO
(Darcy J. Davis)
- B. Introduction: Candie Abbott, VP, Clinical Integration
(Darcy J. Davis)
- C. Introduction: Sofia Eccleston, HCD Finance & Audit Committee
(Darcy J. Davis)
- D. Economic Update and Portfolio Strategy Review, March 10, 2021
(John Grady, Public Trust Advisors)
- E. PCI and Data Security Risk Assessment Annual Reports
(Patty Lavelly)
- F. EPIC Journey Update
(Patty Lavelly)

4. Disclosure of Voting Conflict

Finance and Audit Committee
Meeting Agenda
March 10, 2021

5. Public Comment

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Finance & Audit Committee Meeting Minutes of December 8, 2020 [Pages 1 - 4]

7. Consent Agenda – Motion to Approve Consent Agenda Items

A. **ADMINISTRATION**

- 7A-1. **RECEIVE AND FILE:**
March 2021 Internet Posting of District Public Meeting
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=327&m=0/0&DisplayType=C>
- 7A-2. **RECEIVE AND FILE:**
Finance and Audit Committee Attendance [Page 5]

8. Regular Agenda

A. **ADMINISTRATION**

- 8A-1. **RECEIVE AND FILE:**
Health Care District Financial Statements – January 2021
(Tony Colby) [Pages 6 - 54]
- 8A-2. **RECEIVE AND FILE:**
Internal Audit Update
(Betsy Bittar and Cherry Bekaert, LLP) [Pages 55-73]
- 8A-3. **Staff Recommends a MOTION TO APPROVE:**
Amendment to 1515 N. Flagler Drive Lease Agreement
(Thomas Cleare) [Pages 74 - 76]

9. Comments

- A. CEO Comments
- B. CFO Comments
- C. Committee Member Comments

10. Motion to Adjourn



**FINANCE & AUDIT COMMITTEE MEETING
SUMMARY MINUTES
December 8, 2020 at 12:00 P.M.
1515 N. Flagler Drive, Suite 101
West Palm Beach, FL 33401**

Remote Participation Link:

<https://zoom.us/j/5507895592?pwd=REZ4TWfYUXowQWNpWTBaVXRzZ1dDQT09>

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

1. Call to Order – Edward Sabin, Chair

Ed Sabin called the meeting to order.

A. Roll Call

Health Care District Finance and Audit Committee members present included: Edward Sabin, Chair; Nancy Banner; Les Daniels; Michael Burke; Richard Sartory; Mark Marciano and Joe Gibbons.

Staff present included: Darcy Davis, Chief Executive Officer; Valerie Shahriari, General Counsel; Dr. Belma Andric, Chief Medical Officer; Karen Harris, VP of Field Operations; Dr. Thomas Cleare, AVP Planning and Community Engagement; Steven Hurwitz, VP, Chief Administrative Officer; Patricia Lavelly, Interim Chief Information Officer; Josh Burrill, AVP of Compliance/Privacy/Internal Audit; Betsy Bittar, Senior Internal Auditor; Janet Moreland, AVP, Administrator of Lakeside Medical Center; Shelly Ann Lau, AVP, Administrator of Healey Center; and Mina Bayik, Director of Finance.

Recording/Transcribing Secretary: Tanya McCain

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

2. Agenda Approval

A. Additions/Deletions/Substitutions

B. Motion to Approve Agenda

CONCLUSION/ACTION: Les Daniels made a motion to approve the agenda. The motion was duly seconded by Nancy Banner. There being no opposition, the motion passed unanimously.

Finance and Audit Committee
Meeting Agenda
December 8, 2020

3. Awards, Introductions and Presentations

- A. Economic Update and Yield Curve Analysis, December 8, 2020

Mr. John Grady provided the Committee with an investment update.

4. Disclosure of Voting Conflict

5. Public Comment

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Joint Board and Finance & Audit Committee Meeting Minutes of September 10, 2020

CONCLUSION/ACTION: Michael Burke made a motion to approve the Joint Board and Finance & Audit Committee Meeting Minutes of September 10, 2020 as presented. The motion was duly seconded by Nancy Banner. There being no objection, the motion passed unanimously.

7. Consent Agenda – Motion to Approve Consent Agenda Items

CONCLUSION/ACTION: Nancy Banner made a motion to approve the Consent Agenda as presented. The motion was duly seconded by Michael Burke. There being no objection, the motion passed unanimously.

- A. **ADMINISTRATION**

- 7A-1. **RECEIVE AND FILE:**
December 2020 Internet Posting of District Public Meeting
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=327&m=0|0&DisplayType=C>

- 7A-2. **RECEIVE AND FILE:**
Finance and Audit Committee Attendance

- 7A-3. **RECEIVE AND FILE:**
Proposed Schedule for 2021 Finance and Audit Committee Meetings

8. Regular Agenda

- A. **ADMINISTRATION**

- 8A-1. **RECEIVE AND FILE:**
Health Care District Financial Statements – September 2020

Finance and Audit Committee
Meeting Agenda
December 8, 2020

Ms. Davis reviewed the information provided in the Management Discussion and Analysis of the unaudited September 2020 Financial Statements. Ms. Davis informed the Committee that the audited Financial Statements will reflect additional revenue received after the publication of the current financial report.

Ms. Davis reported on the current and projected financial impact of COVID-19 across all facilities of the Health Care District including the District's COVID-19 testing sites and responded to questions.

8A-2. **RECEIVE AND FILE:**
Internal Audit Update and Development

Mr. Burrill introduced Betsy Bittar as the newly hired Senior Internal Auditor and Cherry Bekaert, LLC as an outside Internal Audit organization hired to perform as a co-source resource with Internal Audit staff.

8A-3. **Staff Recommends a MOTION TO APPROVE:**
Amendment to the Finance and Audit Committee Charter

Ms. Shahriari outlined the proposed amendment to the Finance and Audit Committee Charter allowing for voting by telephonic or electronic communication for Committee members who are absent as long as there is a quorum present. Ms. Shahriari stated that the Amendment was drafted to be uniform with the Bylaws of the Health Care District Board and that the Amendment would be adopted as is unless and until the Attorney General updates the guidelines.

CONCLUSION/ACTION: Joe Gibbons made a motion to approve the Amendment to the Finance and Audit Committee Charter. The motion was duly seconded by Rick Sartory. There being no opposition, the motion passed unanimously.

8A-4. **Staff Recommends a MOTION TO APPROVE:**
Sponsored Programs Award Recommendations

Dr. Cleare outlined the award recommendations from the Sponsored Programs Funding Request Selection Committee and responded to questions.

CONCLUSION/ACTION: Mr. Daniels made a motion to forward the Sponsored Programs Award Recommendations to the Board for approval. The motion was duly seconded by Ms. Banner. There being no opposition, the motion passed unanimously.

9. Comments

A. CEO Comments

Finance and Audit Committee
Meeting Agenda
December 8, 2020

Ms. Davis reported on the separation of Joel Snook as CFO. She informed the Committee that a search is underway for a replacement and that she would act as CFO until an interim can be put in place while Human Resources identifies a candidate to fill that position.

Ms. Davis informed the Committee that Sofia Eccleston, a candidate to fill the position vacated by Joe Bergeron at the end of his term on the Finance and Audit Committee will be presented to the Board for approval.

B. CFO Comments

C. Committee Member Comments

10. Motion to Adjourn

**HEALTH CARE DISTRICT
OF PALM BEACH COUNTY
FINANCE and AUDIT COMMITTEE**

Attendance Tracking

	3/10/2020	6/9/2020	9/10/2020	12/8/2020	3/10/2021	
Edward Sabin	✓	✓	✓	✓		
Nancy Banner		✓	✓	✓		
Joseph Bergeron	✓	✓	✓			
Mike Burke	✓		✓	✓		
Les Daniels		✓	✓	✓		
Richard Sartory	✓	✓	✓	✓		
Mark Marciano	✓	✓	✓	✓		
Joseph Gibbons		✓	✓	✓		
Sophia Eccleston						

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
March 10, 2021**

1. Description: Health Care District Financial Statements

2. Summary:

The YTD January 2021 financial statements for the Health Care District are presented for Finance and Audit Committee review.

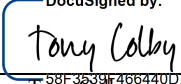
3. Substantive Analysis:

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

4. Fiscal Analysis & Economic Impact Statement:

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Tony Colby
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

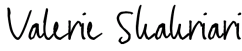
Committee or Board
Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
March 10, 2021**

6. Recommendation:

Staff recommends that the Finance and Audit Committee receive and file the YTD January 2021 Health Care District financial statements.

Approved for Legal sufficiency:

DocuSigned by:

C1BC64230646437...
Valerie Shahriari
VP & General Counsel

DocuSigned by:

58F3639E466440D...
Tony Colby
Interim VP & Chief Financial Officer



Health Care District of Palm Beach County

FINANCIAL STATEMENT

January 2021



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Management Discussion and Analysis

Combined Financial Statements

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MEMO

To: Finance & Audit Committee

From: Tony Colby, Interim VP & Chief Financial Officer

Date: February 23, 2021

Subject: Management Discussion and Analysis of January 2021 Health Care District Financial Statements

The January statements represent the financial performance for the four months of the 2021 fiscal year for the Health Care District. Total revenue year to date (YTD) of \$158.5M is unfavorable to budget of \$161.3M by (\$2.8M) or (1.8%). Operational expenditures and expenses YTD are \$10.3M favorable to budget or 12.9%. Year to date, the consolidated net margin is \$87.8M, with a favorable variance to budget of \$7.4M or 9.2%.

The General Fund YTD total revenue is under budget by (\$838k) or (0.6%). This unfavorable variance is mainly due to reduced Aeromedical transport volumes, as well as revenue recognition timing. Unrealized loss on investment variance of (\$465k) represents decrease in current market value of investment portfolio held by the District, and will only be realized should the District liquidate its' portfolio.

Expenses in the General Fund YTD after overhead allocation are favorable to budget by \$8.4M or 23.7%. Significant categories of YTD favorable budget variance include salaries and wages \$824k, purchased services \$871k, medical services of \$5.2M, repair and maintenance \$732k, and other expenses of \$1.2M. Salaries and wages is favorable to budget due primarily to vacancies in the school health program. Purchase services favorable variance are attributable to delayed transportation program implementation as well as reduced contracted personnel. Reduced contracted personal in the Aeromed program resulted from reduced fire rescue staff due to helicopter being grounded for repairs. Medical services claims continue to decline through better utilization management of District Cares membership and improved coordination of care, in addition trauma contracts cap on payments ended December 2020, new contract year starts January. Repair and maintenance variance relates to IT software support cost for Epic maintenance once implementation is completed. Other expenses are favorable to budget due to refund of prior year medical claims paid, as well as expense timing.



The General Fund YTD has a net margin of \$104.8M versus a budgeted net margin of \$97.3M for a favorable net margin variance of \$7.5M or 7.7%. The General Fund has subsidized a total of \$13.1M YTD to support operations of; Healey Center \$1.4M, Lakeside Medical Center \$2.6M, Primary Care Clinics \$5.3M, and Medicaid Match \$3.8M.

The Healey Center total revenue YTD of \$6.1M was under budget by (\$81k). This unfavorable variance is mainly due lower gross patient revenue and to higher charity care than anticipated. Total YTD operating expenses before overhead allocation of \$6.5M were favorable to budget by \$177k or 2.6%. This favorable variance is mainly due to the timing of certain expenses for the current fiscal year. The YTD net margin after overhead allocations for the Healey Center was a loss of (\$1.7M) or 9.4% under the budgeted loss of (\$1.9M).

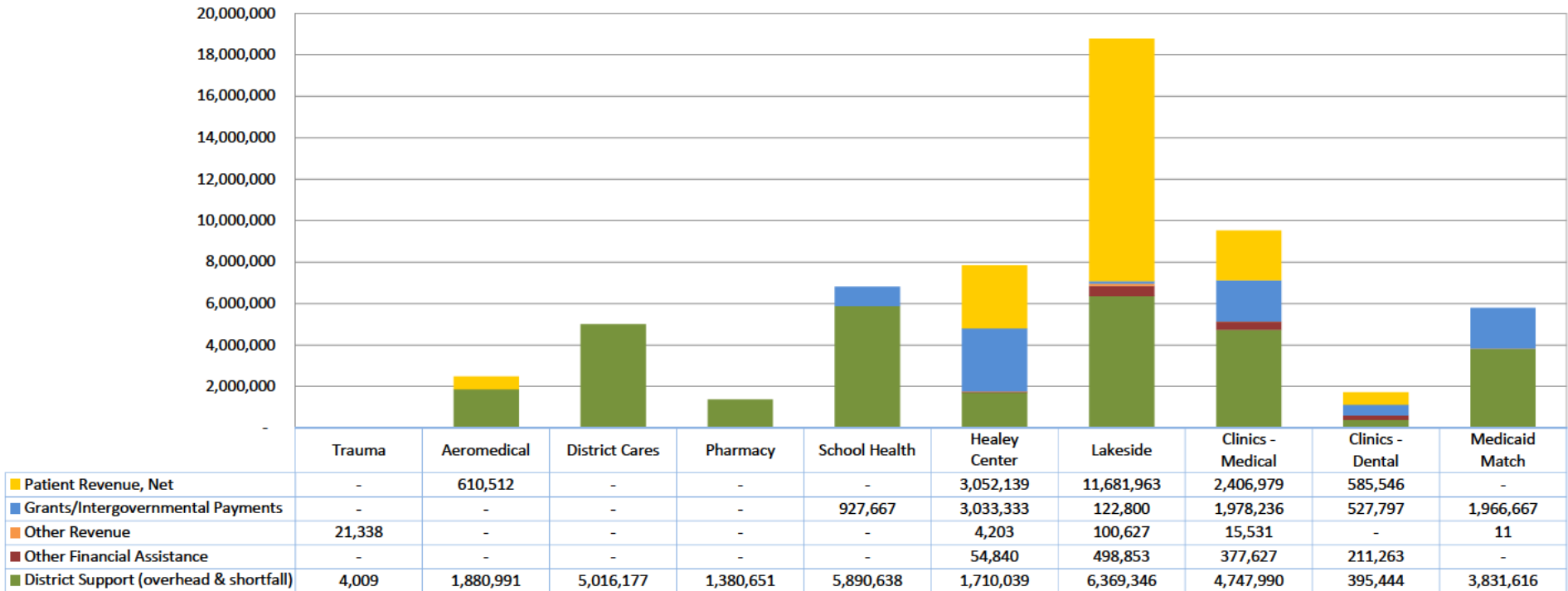
Lakeside Medical Center total revenue YTD of \$12.4M was under by (\$631k) or 4.8%. Net patient revenue YTD of \$11.7M was under budget by (\$60k) or 0.5%. Total operating expenses YTD of \$14.7M was favorable to budget by (\$94k) or (0.6%). This favorable variance is mainly due to savings in salaries and wages (\$224k). The YTD net margin after overhead allocations at Lakeside Medical Center was a loss of (\$6.4M) compared to a budgeted loss of (\$6.3M) or a variance of (\$25k) or 0.4%.

The Primary Care Clinics total revenue YTD of \$6.1M was under budget by (\$1.3M) primarily due to revenue recognition timing of COVID-19 stimulus funds. Net patient revenue YTD was favorable to budget by \$252k or 9.2%. Total operating expenses YTD for the clinics are favorable to budget by (\$624k) or 6.7%. This favorable variance is primarily due to salary and wages \$192k, and medical supplies \$270k. Vacancies in the medical clinics, as well as timing of medical supplies purchase are the primary reasons for savings in salaries and wages and medical supplies respectively. Total net margin YTD after overhead allocations for the Primary Care Clinics is a loss of (\$5.1M), compared to budgeted loss of (\$4.9M) for an unfavorable variance of \$283k or 5.8%.

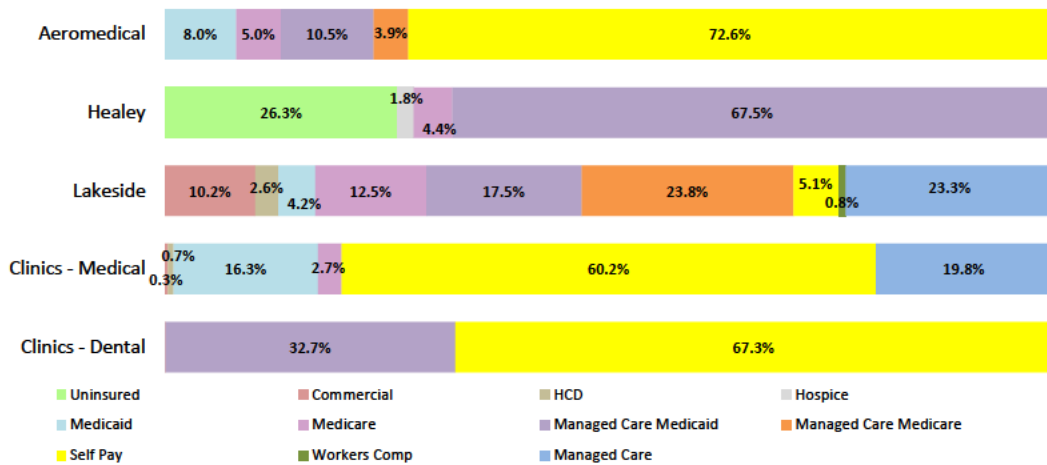
Cash and investments have a combined balance of \$237.3M, of which \$15.1M is restricted. Due from other governments of \$28.8M reflects the tax collector receivable of \$20.6M, School District of Palm Beach County \$2.8M, Palm Beach County for Medicaid match \$1.3M, and grants \$4.2M. Total net position for all funds combined is \$340.8M.

Program Dashboard - YTD January 2021

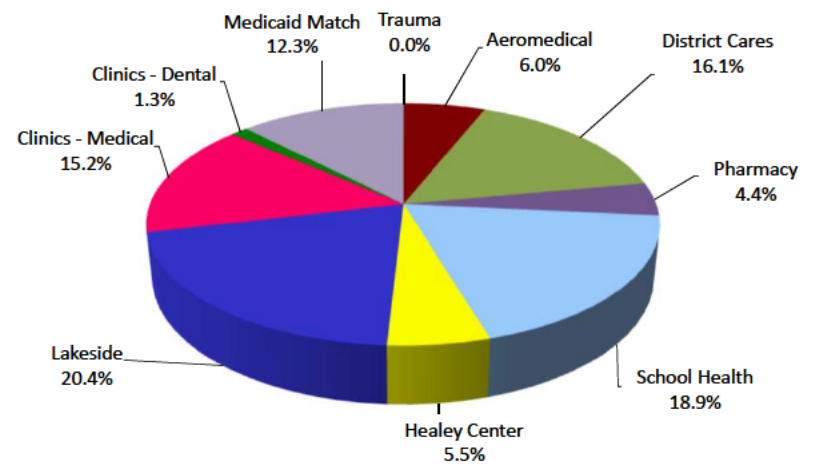
YTD Revenue and District Support by Program



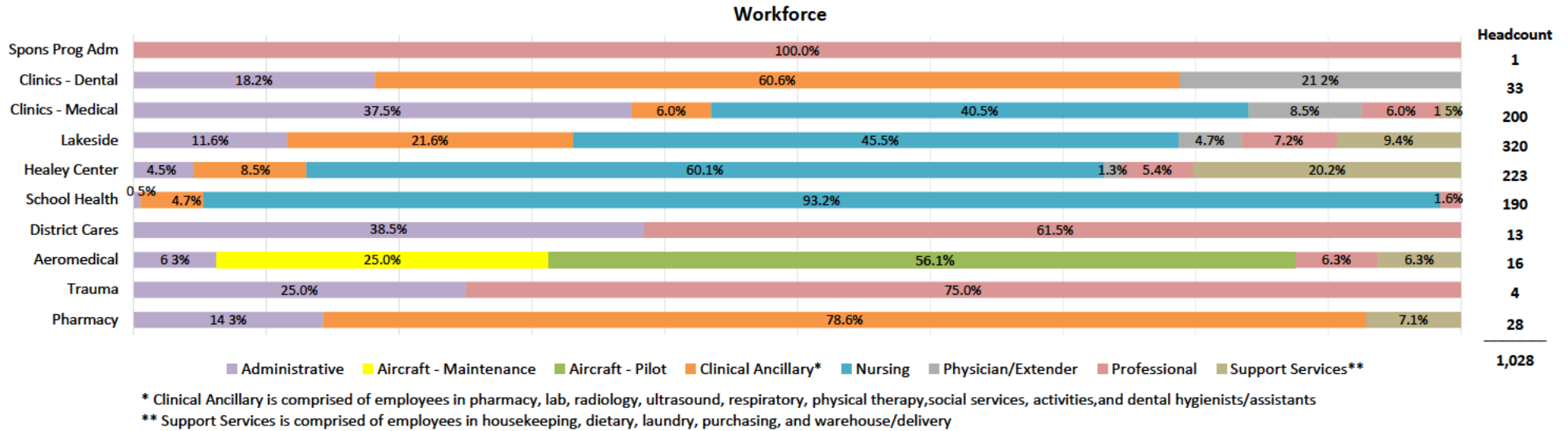
YTD Payor Mix by Volume



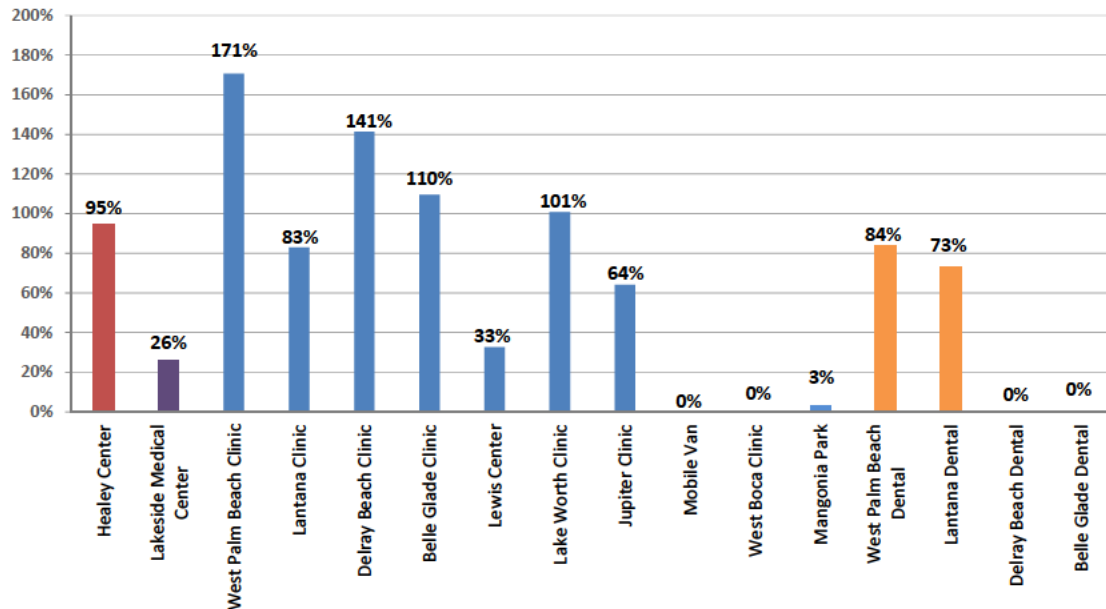
District Support (overhead and shortfall)



Program Dashboard - YTD January 2021

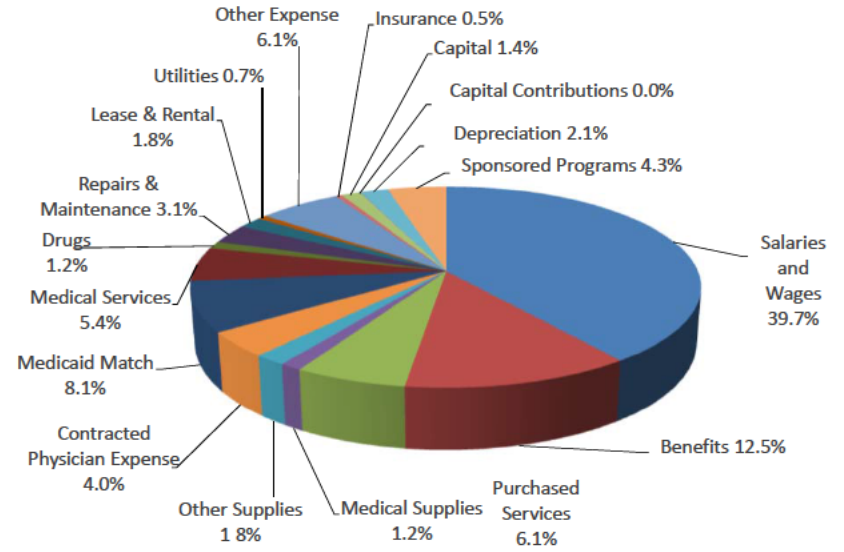


Capacity Percentage



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

Functional Expense Breakdown



Revenues & Expenditures - Combined All Funds (Functional)

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
Revenues:													
\$ 3,600,591	\$ 5,662,260	\$ (2,061,669)	(36.4%)	\$ 5,379,537	\$ (1,778,945)	(33.1%)	\$ 128,518,603	\$ 127,076,092	\$ 1,442,511	1.1%	\$ 120,367,049	\$ 8,151,554	6.8%
4,581,316	5,025,139	(443,823)	(8.8%)	2,603,828	1,977,487	75.9%	18,337,138	18,876,561	(539,423)	(2.9%)	14,398,299	3,938,839	27.4%
1,481,917	1,481,916	1	0.0%	1,481,917		0.0%	5,927,667	5,927,664	3	0.0%	5,927,667		0.0%
2,312,586	1,206,202	1,106,384	91.7%	383,412	1,929,175	503.2%	2,628,833	1,416,897	1,211,936	85.5%	513,894	2,114,939	411.6%
143,584	121,339	22,245	18.3%	328,798	(185,214)	(56.3%)	595,270	485,356	109,914	22.6%	1,168,866	(573,595)	(49.1%)
(139,529)		(139,529)	0.0%	276,926	(416,456)	(150.4%)	(464,866)		(464,866)	0.0%	266,200	(731,067)	(274.6%)
553,693	970,467	(416,774)	(42.9%)	553,693		0.0%	1,142,583	5,189,118	(4,046,535)	(78.0%)	1,142,583		0.0%
38,866	266,280	(227,414)	(85.4%)	446,106	(407,239)	(91.3%)	1,772,690	2,318,605	(545,915)	(23.5%)	2,679,864	(907,174)	(33.9%)
\$ 12,573,025	\$ 14,733,603	\$ (2,160,578)	(14.7%)	\$ 10,900,523	\$ 1,672,501	15.3%	\$ 158,457,917	\$ 161,290,293	\$ (2,832,376)	(1.8%)	\$ 145,321,838	\$ 13,136,079	9.0%
Expenditures:													
6,912,791	7,165,286	252,495	3.5%	7,061,185	148,394	2.1%	28,468,731	29,751,075	1,282,344	4.3%	28,752,776	284,046	1.0%
2,190,414	2,227,771	37,357	1.7%	2,169,167	(21,248)	(1.0%)	8,973,283	9,010,616	37,333	0.4%	9,124,353	151,070	1.7%
1,130,979	1,304,471	173,492	13.3%	1,866,139	735,160	39.4%	4,399,585	5,330,365	930,780	17.5%	5,455,064	1,055,478	19.3%
254,372	299,530	45,158	15.1%	320,893	66,521	20.7%	877,434	1,180,101	302,667	25.6%	1,048,542	171,108	16.3%
538,499	402,931	(135,568)	(33.6%)	193,583	(344,917)	(178.2%)	1,264,797	1,610,925	346,128	21.5%	704,971	(559,826)	(79.4%)
825,145	702,365	(122,780)	(17.5%)	992,885	167,740	16.9%	2,881,384	2,809,460	(71,924)	(2.6%)	3,144,274	262,890	8.4%
1,449,573	1,449,573	(0)	(0.0%)	1,417,231	(32,343)	(2.3%)	5,798,294	5,798,292	(2)	(0.0%)	5,668,924	(129,370)	(2.3%)
914,977	3,802,569	2,887,592	75.9%	1,645,283	730,306	44.4%	3,882,345	9,041,571	5,159,226	57.1%	11,169,170	7,286,824	65.2%
257,333	174,183	(83,150)	(47.7%)	267,148	9,815	3.7%	860,690	686,152	(174,538)	(25.4%)	919,818	59,128	6.4%
604,033	754,430	150,397	19.9%	565,471	(38,563)	(6.8%)	2,216,222	3,017,720	801,498	26.6%	1,997,709	(218,513)	(10.9%)
321,633	349,853	28,220	8.1%	315,051	(6,582)	(2.1%)	1,284,720	1,372,688	87,968	6.4%	1,265,217	(19,503)	(1.5%)
94,676	132,590	37,914	28.6%	115,391	20,715	18.0%	470,628	530,360	59,732	11.3%	491,961	21,333	4.3%
604,565	892,511	287,946	32.3%	695,322	90,757	13.1%	4,383,262	5,662,741	1,279,479	22.6%	4,729,462	346,200	7.3%
86,772	83,727	(3,045)	(3.6%)	104,308	17,537	16.8%	343,959	334,908	(9,051)	(2.7%)	570,012	226,053	39.7%
755,982	836,496	80,514	9.6%	754,712	(1,270)	(0.2%)	3,095,094	3,345,984	250,890	7.5%	3,108,162	13,068	0.4%
16,941,745	20,578,286	3,636,541	17.7%	18,483,768	1,542,023	8.3%	69,200,428	79,482,958	10,282,530	12.9%	78,150,414	8,949,986	11.5%
Net Performance before Depreciation & Overhead Allocations													
\$ (4,368,721)	\$ (5,844,683)	\$ 1,475,962	(25.3%)	\$ (7,583,245)	\$ 3,214,524	(42.4%)	\$ 89,257,489	\$ 81,807,335	\$ 7,450,154	9.1%	\$ 67,171,425	\$ 22,086,064	32.9%
371,491	354,000	(17,491)	(4.9%)	415,549	44,058	10.6%	1,482,559	1,416,000	(66,559)	(4.7%)	1,413,376	(69,183)	(4.9%)
17,313,237	20,932,286	3,619,049	17.3%	18,899,318	1,586,081	8.4%	70,682,987	80,898,958	10,215,971	12.6%	79,563,790	8,880,803	11.2%
\$ (4,740,212)	\$ (6,198,683)	\$ 1,458,471	(23.5%)	\$ (7,998,794)	\$ 3,258,582	(40.7%)	\$ 87,774,930	\$ 80,391,335	\$ 7,383,595	9.2%	\$ 65,758,049	\$ 22,016,881	33.5%
212,254	605,091	392,837	64.9%	120,445	(91,809)	(76.2%)	999,795	2,759,574	1,759,779	63.8%	300,278	(699,517)	(233.0%)
33,633		(33,633)	0.0%	22,736	(10,897)	(47.9%)	33,633		(33,633)	0.0%	43,072	9,439	21.9%
\$ (4,918,833)	\$ (6,803,774)	\$ 1,884,941	(27.7%)	\$ (8,096,503)	\$ 3,177,670	(39.2%)	\$ 86,808,768	\$ 77,631,761	\$ 9,177,007	11.8%	\$ 65,500,842	\$ 21,307,926	32.5%

Revenues and Expenses by Fund YTD

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

	General Fund	Healey Center	Lakeside Medical	Primary Care Clinics	Medicaid Match	Capital Funds	Total
Revenues:							
Ad Valorem Taxes	\$ 128,518,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,518,603
Premiums	-	-	-	-	-	-	-
Patient Revenue, Net	610,512	3,052,139	11,681,963	2,992,525	-	-	18,337,138
Intergovernmental Revenue	927,667	3,033,333	-	-	1,966,667	-	5,927,667
Grants	-	-	122,800	2,506,033	-	-	2,628,833
Interest Earnings	590,706	-	-	-	-	-	590,706
Unrealized Gain/(Loss)-Investments	(464,866)	-	-	-	-	-	(464,866)
Other Financial Assistance	-	54,840	498,853	588,890	-	-	1,142,583
Other Revenue	1,655,818	4,203	100,627	15,531	11	1,065	1,777,254
Total Revenues	\$ 131,838,439	\$ 6,144,515	\$ 12,404,243	\$ 6,102,978	\$ 1,966,678	\$ 1,065	\$ 158,457,917
Expenditures:							
Salaries and Wages	12,306,200	3,980,123	6,599,149	5,583,259	-	-	28,468,731
Benefits	4,112,831	1,424,003	1,871,717	1,564,732	-	-	8,973,283
Purchased Services	2,980,659	202,701	1,016,501	199,724	-	-	4,399,585
Medical Supplies	37,088	183,523	482,053	174,770	-	-	877,434
Other Supplies	578,119	259,044	399,440	28,194	-	-	1,264,797
Contracted Physician Expense	12,500	3,934	2,864,951	-	-	-	2,881,384
Medicaid Match	-	-	-	-	5,798,294	-	5,798,294
Medical Services	3,566,191	66,421	-	249,733	-	-	3,882,345
Drugs	(13,950)	118,269	484,599	271,772	-	-	860,690
Repairs & Maintenance	1,873,086	110,101	211,054	21,981	-	-	2,216,222
Lease & Rental	639,923	4,905	230,061	409,831	-	-	1,284,720
Utilities	34,731	139,640	266,960	29,297	-	-	470,628
Other Expense	4,002,007	30,004	251,077	100,173	-	-	4,383,262
Insurance	235,391	27,304	66,291	14,973	-	-	343,959
Sponsored Programs	3,095,094	-	-	-	-	-	3,095,094
Total Operational Expenditures	33,459,870	6,549,972	14,743,854	8,648,438	5,798,294	-	69,200,429
Net Performance before Depreciation & Overhead Allocations	\$ 98,378,569	\$ (405,457)	\$ (2,339,612)	\$ (2,545,460)	\$ (3,831,616)	\$ 1,065	\$ 89,257,488
Budget	\$ 89,828,130	\$ (501,225)	\$ (1,802,380)	\$ (1,906,982)	\$ (3,831,200)	\$ 20,992	\$ 81,807,335
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 84,217,301	\$ (554,384)	\$ (8,148,212)	\$ (4,682,249)	\$ (3,701,445)	\$ 40,414	\$ 67,171,425

Combined Governmental Funds Statement of Net Position

As of January 31, 2021

	General Fund January 2021	General Fund December 2020	Medicaid Match January 2021	Medicaid Match December 2020	Capital Projects January 2021	Capital Projects December 2020	Governmental Funds January 2021	Governmental Funds December 2020
Assets								
Cash and Cash Equivalents	\$ 89,846,608	\$ 93,054,041	\$ 117,376	\$ 609,042	\$ 26,427,057	\$ 26,715,710	\$ 116,391,041	\$ 120,378,793
Restricted Cash	-	-	-	-	-	-	-	-
Investments	103,256,479	103,420,266	-	-	-	-	103,256,479	103,420,266
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,268,598	1,136,292	-	-	-	-	1,268,598	1,136,292
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	23,416,854	26,974,545	491,667	-	-	-	23,908,520	26,974,545
Inventory	47,382	47,382	-	-	-	-	47,382	47,382
Other Current Assets	5,763,753	5,503,450	-	-	-	-	5,763,753	5,503,450
Total Assets	\$ 223,599,674	\$ 230,135,976	\$ 609,042	\$ 609,042	\$ 26,427,057	\$ 26,715,710	\$ 250,635,773	\$ 257,460,728
Liabilities								
Accounts Payable	2,813,086	2,447,659	-	-	346,044	406,246	3,159,129	2,853,905
Medical Benefits Payable	1,141,100	2,357,270	-	-	-	-	1,141,100	2,357,270
Due To Other Funds	-	-	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	21,027,549	24,860,057	-	-	-	-	21,027,549	24,860,057
Other Current Liabilities	2,830,684	1,376,628	-	-	-	-	2,830,684	1,376,628
Noncurrent Liabilities	859,328	814,400	-	-	-	-	859,328	814,400
Total Liabilities	28,671,746	31,856,013	-	-	346,044	406,246	29,017,790	32,262,259
Fund Balances								
Nonspendable	5,017,398	4,799,820	-	-	-	-	5,017,398	4,799,820
Assigned to Subsequent Year's Budget	65,700,000	65,700,000	-	-	-	-	65,700,000	65,700,000
Assigned to Capital Projects	-	-	-	-	26,081,013	26,309,464	26,081,013	26,309,464
Assigned to Medicaid Match	-	-	609,042	609,042	-	-	609,042	609,042
Unassigned	124,210,529	127,780,143	-	-	-	-	124,210,529	127,780,143
Ending Fund Balance	194,927,927	198,279,963	609,042	609,042	26,081,013	26,309,464	221,617,983	225,198,469
Total Liabilities and Fund Balances	\$ 223,599,674	\$ 230,135,976	\$ 609,042	\$ 609,042	\$ 26,427,057	\$ 26,715,710	\$ 250,635,772	\$ 257,460,727

Combined Business-Type Funds Statement of Net Position

As of January 31, 2021

	Healey Center January 2021	Healey Center December 2020	Healthy Palm Beaches January 2021	Healthy Palm Beaches December 2020	Lakeside Medical Center January 2021	Lakeside Medical Center December 2020	Primary Care Clinics January 2021	Primary Care Clinics December 2020	Business-Type Funds January 2021	Business-Type Funds December 2020
Assets										
Cash and Cash Equivalents	\$ 912,583	\$ 2,638,119	\$ 1,415,104	\$ 1,415,104	\$ 4,918,333	\$ 6,106,018	\$ (4,702,044)	\$ (2,591,509)	\$ 2,543,976	\$ 7,567,732
Restricted Cash	176,060	110,433	1,500,000	1,500,000	13,163,137	13,633,559	221,426	221,426	15,060,623	15,465,418
Accounts Receivable, net	1,644,971	956,239	1,630	1,630	6,392,127	5,782,322	2,480,524	2,012,304	10,519,251	8,752,494
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	758,333	-	-	-	125,742	990,088	4,043,249	2,387,958	4,927,325	3,378,046
Inventory	-	-	-	-	535,558	528,162	-	-	535,558	528,162
Other Current Assets	44,856	44,263	45,555	45,555	229,123	204,453	63,936	89,880	383,469	384,151
Net Investment in Capital Assets	17,721,120	17,767,279	-	-	35,376,395	35,636,198	2,948,617	2,963,867	56,046,132	56,367,344
Total Assets	\$ 21,257,923	\$ 21,516,333	\$ 2,962,289	\$ 2,962,289	\$ 60,740,413	\$ 62,880,799	\$ 5,055,709	\$ 5,083,926	\$ 90,016,335	\$ 92,443,347
Deferred Outflows of Resources										
Deferred Outflows Related to Pensions	\$ 121,181	\$ 121,181	\$ -	\$ -	\$ 13,243	\$ 13,243	\$ 20,199	\$ 20,199	\$ 154,623	\$ 154,623
Liabilities										
Accounts Payable	152,226	153,475	-	-	1,163,866	802,285	163,580	163,202	1,479,673	1,118,962
Medical Benefits Payable	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	55,113	55,113	-	-	2,301,819	2,301,819	-	-	2,356,932	2,356,932
Deferred Revenue	167,205	101,578	-	-	13,163,137	13,633,559	649,044	649,044	13,979,386	14,384,181
Other Current Liabilities	1,138,427	1,346,528	-	-	2,096,367	2,395,176	1,340,078	1,516,300	4,574,871	5,258,004
Noncurrent Liabilities	1,488,834	1,593,518	-	-	2,348,555	2,544,260	1,561,087	1,622,147	5,398,476	5,759,925
Total Liabilities	\$ 3,001,805	\$ 3,250,213	\$ -	\$ -	\$ 21,073,744	\$ 21,677,099	\$ 3,713,788	\$ 3,950,691	\$ 27,789,338	\$ 28,878,003
Deferred Inflows of Resources										
Deferred Inflows	\$ 102,108	\$ 102,108	\$ -	\$ -	\$ 13,627	\$ 13,627	\$ 474	\$ 474	\$ 116,209	\$ 116,209
Net Position										
Net Investment in Capital Assets	17,721,120	17,767,279	-	-	35,376,395	35,636,198	2,948,617	2,963,867	56,046,132	56,367,344
Restricted	176,060	110,433	1,500,000	1,500,000	13,163,137	13,633,559	221,426	221,426	15,060,623	15,465,418
Unrestricted	378,011	407,481	1,462,289	1,462,289	(8,873,246)	(8,066,441)	(1,808,398)	(2,032,334)	(8,841,344)	(8,229,004)
Total Net Position	18,275,191	18,285,193	2,962,289	2,962,289	39,666,285	41,203,316	1,361,645	1,152,959	62,265,411	63,603,758
Total Net Position	\$ 21,276,996	\$ 21,535,406	\$ 2,962,289	\$ 2,962,289	\$ 60,740,029	\$ 62,880,415	\$ 5,075,434	\$ 5,103,651	\$ 90,054,749	\$ 92,481,761



SUPPLEMENTAL INFORMATION

GENERAL FUND

General Fund Revenue & Expenditures

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 3,600,591	\$ 5,662,260	\$ (2,061,669)	(36.4%)	\$ 5,379,537	\$ (1,778,945)	(33.1%)	Ad Valorem Taxes	\$ 128,518,603	\$ 127,076,092	\$ 1,442,511	1.1%	\$ 120,367,049	\$ 8,151,554	6.8%	
195,556	342,271	(146,715)	(42.9%)	259,942	(64,386)	(24.8%)	Patient Revenue, Net	610,512	1,210,009	(599,497)	(49.5%)	989,052	(378,540)	(38.3%)	
231,917	231,917	(0)	(0.0%)	231,917	-	0.0%	Intergovernmental Revenue	927,667	927,668	(1)	(0.0%)	927,667	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Grants	-	-	-	0.0%	-	-	0.0%	
141,543	114,062	27,481	24.1%	318,744	(177,201)	(55.6%)	Interest Earnings	590,706	456,248	134,458	29.5%	1,112,832	(522,126)	(46.9%)	
(139,529)	-	(139,529)	0.0%	276,926	(416,456)	(150.4%)	Unrealized Gain/(Loss)-Investments	(464,866)	-	(464,866)	0.0%	266,200	(731,067)	(274.6%)	
-	230,000	(230,000)	(100.0%)	-	-	0.0%	Other Financial Assistance	-	920,000	(920,000)	(100.0%)	-	-	0.0%	
23,445	208,114	(184,669)	(88.7%)	426,976	(403,531)	(94.5%)	Other Revenue	1,655,818	2,085,941	(430,123)	(20.6%)	2,044,577	(388,760)	(19.0%)	
\$ 4,053,523	\$ 6,788,624	\$ (2,735,101)	(40.3%)	\$ 6,894,042	\$ (2,840,519)	(41.2%)	Total Revenues	\$ 131,838,439	\$ 132,675,958	\$ (837,519)	(0.6%)	\$ 125,707,378	\$ 6,131,061	4.9%	
Expenditures:															
3,029,754	3,086,745	56,991	1.8%	3,008,048	(21,706)	(0.7%)	Salaries and Wages	12,306,200	13,130,519	824,319	6.3%	12,453,364	147,165	1.2%	
990,225	1,011,478	21,253	2.1%	983,644	(6,581)	(0.7%)	Benefits	4,112,831	4,108,468	(4,363)	(0.1%)	4,318,412	205,581	4.8%	
768,563	931,622	163,059	17.5%	1,226,340	457,778	37.3%	Purchased Services	2,980,659	3,851,626	870,967	22.6%	3,757,591	776,932	20.7%	
2,557	19,993	17,436	87.2%	12,404	9,847	79.4%	Medical Supplies	37,088	79,972	42,884	53.6%	29,404	(7,683)	(26.1%)	
335,691	204,852	(130,839)	(63.9%)	25,522	(310,169)	(1,215.3%)	Other Supplies	578,119	819,408	241,289	29.4%	119,557	(458,562)	(383.6%)	
-	4,167	4,167	100.0%	-	-	0.0%	Contracted Physician Expense	12,500	16,668	4,168	25.0%	87,500	75,000	85.7%	
852,671	3,719,697	2,867,026	77.1%	1,578,677	726,007	46.0%	Medical Services	3,566,191	8,720,697	5,154,506	59.1%	10,926,530	7,360,339	67.4%	
29,404	6,600	(22,804)	(345.5%)	23,449	(5,955)	(25.4%)	Drugs	(13,950)	26,400	40,350	152.8%	67,425	81,375	120.7%	
488,808	651,319	162,511	25.0%	339,738	(149,069)	(43.9%)	Repairs & Maintenance	1,873,086	2,605,276	732,190	28.1%	1,240,116	(632,970)	(51.0%)	
158,915	181,752	22,837	12.6%	155,514	(3,401)	(2.2%)	Lease & Rental	639,923	716,976	77,053	10.7%	595,372	(44,551)	(7.5%)	
7,783	9,707	1,924	19.8%	8,883	1,100	12.4%	Utilities	34,731	38,828	4,097	10.6%	33,800	(931)	(2.8%)	
493,346	768,047	274,701	35.8%	578,835	85,490	14.8%	Other Expense	4,002,007	5,163,630	1,161,623	22.5%	4,275,875	273,867	6.4%	
58,724	55,844	(2,880)	(5.2%)	80,244	21,520	26.8%	Insurance	235,391	223,376	(12,015)	(5.4%)	476,967	241,576	50.6%	
755,982	836,496	80,514	9.6%	754,712	(1,270)	(0.2%)	Sponsored Programs	3,095,094	3,345,984	250,890	7.5%	3,108,162	13,068	0.4%	
7,972,421	11,488,319	3,515,898	30.6%	8,776,011	803,590	9.2%	Total Operational Expenditures	33,459,870	42,847,828	9,387,958	21.9%	41,490,076	8,030,207	19.4%	
Net Performance before Overhead															
(3,918,898)	(4,699,695)	780,797	(16.6%)	(1,881,969)	(2,036,929)	108.2%	Allocations	98,378,569	89,828,130	8,550,439	9.5%	84,217,301	14,161,268	16.8%	
(1,789,027)	(1,866,560)	77,532	(4.2%)	(1,264,772)	524,256	(41.5%)	Overhead Allocations	(6,449,732)	(7,466,239)	1,016,507	(13.6%)	(4,103,681)	2,346,050	(57.2%)	
6,183,394	9,621,759	3,438,366	35.7%	7,511,239	1,327,845	17.7%	Total Expenses	27,010,138	35,381,589	8,371,451	23.7%	37,386,395	10,376,257	27.8%	
\$ (2,129,871)	\$ (2,833,135)	\$ 703,265	(24.8%)	\$ (617,197)	\$ (1,512,674)	245.1%	Net Margin	\$ 104,828,301	\$ 97,294,369	\$ 7,533,931	7.7%	\$ 88,320,983	\$ 16,507,318	18.7%	
-	-	-	0.0%	-	-	0.0%	Capital	-	-	-	0.0%	-	-	0.0%	
\$ (1,222,165)	\$ (2,626,300)	\$ 1,404,135	(53.5%)	\$ (6,765,216)	\$ (5,543,051)	81.9%	General Fund Support/Transfer In(Out)	\$ (13,108,807)	\$ (14,780,200)	\$ 1,671,393	(11.3%)	\$ (21,168,887)	\$ (8,060,081)	38.1%	

Trauma Statement of Revenues and Expenditures

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 12,663	\$ 115,417	\$ (102,754)	(89.0%)	\$ 350,844	\$ (338,182)	(96.4%)	Other Revenue	\$ 21,338	\$ 461,668	\$ (440,330)	(95.4%)	\$ 461,819	\$ (440,481)	(95.4%)
12,663	115,417	(102,754)	(89.0%)	350,844	(338,182)	(96.4%)	Total Revenue	21,338	461,668	(440,330)	(95.4%)	461,819	(440,481)	(95.4%)
<i>Direct Operational Expenses:</i>														
30,138	37,015	6,877	18.6%	36,753	6,615	18.0%	Salaries and Wages	119,606	153,347	33,741	22.0%	150,238	30,632	20.4%
10,618	11,853	1,235	10.4%	11,652	1,034	8.9%	Benefits	41,787	48,434	6,647	13.7%	47,887	6,100	12.7%
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%
27,612	2,311,030	2,283,418	98.8%	59,289	31,677	53.4%	Medical Services	162,692	3,086,029	2,923,337	94.7%	3,425,066	3,262,374	95.2%
-	42	42	100.0%	19	19	100.0%	Other Supplies	122	168	46	27.2%	231	109	47.0%
-	4,167	4,167	100.0%	-	-	0.0%	Contracted Physician Expense	12,500	16,668	4,168	25.0%	87,500	75,000	85.7%
-	-	-	0.0%	792	792	100.0%	Repairs & Maintenance	-	-	-	0.0%	3,167	3,167	100.0%
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%
(348,115)	722	348,837	48,315.4%	673	348,788	51,861.2%	Other Expense	(346,907)	2,888	349,795	12,112.0%	2,905	349,813	12,041.1%
-	-	-	0.0%	30,436	30,436	100.0%	Insurance	-	-	-	0.0%	275,612	275,612	100.0%
(279,746)	2,364,829	2,644,575	111.8%	139,614	419,360	300.4%	Total Operational Expenses	(10,200)	3,307,534	3,317,734	100.3%	3,992,605	4,002,805	100.3%
Net Performance before Overhead														
292,409	(2,249,412)	2,541,821	(113.0%)	211,231	81,178	38.4%	Allocations	31,538	(2,845,866)	2,877,404	9,123.6%	(3,530,786)	3,562,325	(100.9%)
<i>Overhead Allocations:</i>														
43	66	23	34.5%	47	4	8.1%	Risk Mgt	173	265	92	34.7%	186	13	6.7%
50	89	38	43.3%	128	78	60.7%	Internal Audit	162	355	193	54.2%	558	395	70.9%
3,048	3,302	254	7.7%	2,873	(174)	(6.1%)	Home Office Facilities	12,293	13,207	914	6.9%	12,592	299	2.4%
1,135	766	(369)	(48.2%)	847	(288)	(33.9%)	Administration	3,127	3,064	(64)	(2.1%)	3,362	235	7.0%
911	895	(16)	(1.8%)	807	(104)	(12.9%)	Human Resources	3,873	3,579	(293)	(8.2%)	3,686	(187)	(5.1%)
316	397	81	20.4%	338	22	6.4%	Legal	1,324	1,589	265	16.7%	1,476	151	10.3%
171	185	15	7.8%	128	(43)	(33.1%)	Records	690	742	52	7.0%	635	(56)	(8.8%)
183	159	(25)	(15.5%)	381	198	51.9%	Compliance	481	635	154	24.2%	902	421	46.7%
151	161	10	6.3%	-	-	0.0%	Comm Engage Plan	604	646	42	6.4%	-	-	0.0%
2,209	1,910	(299)	(15.7%)	-	-	0.0%	IT Operations	6,607	7,641	1,033	13.5%	-	-	0.0%
177	195	18	9.1%	-	-	0.0%	IT Security	695	779	83	10.7%	-	-	0.0%
678	730	51	7.0%	1,133	455	40.1%	Finance	2,662	2,919	257	8.8%	3,313	651	19.7%
120	232	112	48.1%	275	155	56.3%	Public Relations	656	927	271	29.3%	1,151	495	43.0%
247	191	(56)	(29.2%)	2,361	2,113	89.5%	Information Technology	886	765	(120)	(15.7%)	8,126	7,240	89.1%
213	259	46	17.8%	232	19	8.1%	Project MGMT Office	797	1,036	239	23.1%	638	(159)	(24.9%)
120	110	(10)	(9.2%)	59	(61)	(102.2%)	Corporate Quality	515	439	(77)	(17.4%)	232	(284)	(122.2%)
9,774	9,647	(128)	(1.3%)	9,610	2,373	24.7%	Total Overhead Allocations	35,547	38,587	3,040	7.9%	36,854	9,215	25.0%
(269,972)	2,374,476	2,644,448	111.4%	149,224	421,734	282.6%	Total Expenses	25,347	3,346,121	3,320,774	99.2%	4,029,460	4,012,020	99.6%
\$ 282,635	\$ (2,259,059)	\$ 2,541,693	(112.5%)	\$ 201,620	\$ 83,552	41.4%	Net Margin	\$ (4,009)	\$ (2,884,453)	\$ 2,880,445	(99.9%)	\$ (3,567,641)	\$ 3,571,539	100.1%

Aeromedical Statement of Revenues and Expenditures

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 966,933	\$ 1,445,340	\$ (478,407)	(33.1%)	\$ 1,418,049	\$ (451,116)	(31.8%)	\$ 3,254,434	\$ 5,058,858	\$ (1,804,424)	(35.7%)	\$ 5,010,743	\$ (1,756,309)	(35.1%)
771,402	722,885	(48,517)	(6.7%)	721,462	(49,939)	(6.9%)	2,657,100	2,530,190	(126,910)	(5.0%)	2,654,176	(2,924)	(0.1%)
-	214,426	214,426	100.0%	355,049	355,049	100.0%	(12,351)	759,577	771,928	101.6%	848,600	860,951	101.5%
(25)	165,758	165,783	100.0%	81,596	81,621	100.0%	(826)	559,082	559,908	100.1%	518,915	519,741	100.2%
771,377	1,103,069	331,692	30.1%	1,158,107	386,730	33.4%	2,643,922	3,848,849	1,204,927	31.3%	4,021,691	1,377,769	34.3%
195,556	342,271	(146,715)	(42.9%)	259,942	(64,386)	(24.8%)	610,512	1,210,009	(599,497)	(49.5%)	989,052	(378,540)	(38.3%)
20.22%	23.68%			18.33%			18.76%	23.92%		19.74%			
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
195,557	342,271	(146,715)	(42.9%)	259,943	(64,386)	(24.8%)	610,512	1,210,009	(599,497)	(49.5%)	989,052	(378,540)	(38.3%)
<i>Direct Operational Expenses:</i>													
169,378	176,079	6,701	3.8%	167,198	(2,180)	(1.3%)	683,763	729,468	45,705	6.3%	709,454	25,691	3.6%
57,937	54,997	(2,940)	(5.3%)	58,179	242	0.4%	226,814	224,919	(1,895)	(0.8%)	236,177	9,363	4.0%
93,210	263,486	170,276	64.6%	235,362	142,151	60.4%	795,576	1,179,598	384,022	32.6%	1,078,600	283,024	26.2%
763	1,542	779	50.5%	2,035	1,272	62.5%	10,732	6,168	(4,564)	(74.0%)	5,905	(4,828)	(81.8%)
4,703	9,843	5,140	52.2%	10,046	5,343	53.2%	15,907	39,372	23,465	59.6%	38,600	22,693	58.8%
63,021	98,429	35,408	36.0%	88,063	25,042	28.4%	234,193	393,716	159,523	40.5%	312,974	78,782	25.2%
3,704	4,924	1,220	24.8%	4,222	517	12.3%	17,194	19,696	2,502	12.7%	18,313	1,119	6.1%
5,090	5,100	10	0.2%	5,090	-	0.0%	20,361	20,400	39	0.2%	20,361	-	0.0%
16,082	27,580	11,498	41.7%	19,819	3,737	18.9%	85,609	110,320	24,711	22.4%	86,072	462	0.5%
18,994	15,187	(3,807)	(25.1%)	14,033	(4,961)	(35.4%)	75,976	60,748	(15,228)	(25.1%)	56,133	(19,844)	(35.4%)
432,882	657,167	224,285	34.1%	604,046	171,164	28.3%	2,166,126	2,784,405	618,279	22.2%	2,562,588	396,462	15.5%
<i>Net Performance before Overhead</i>													
(237,326)	(314,896)	77,570	(24.6%)	(344,103)	106,778	(31.0%)	(1,555,614)	(1,574,396)	18,782	(1.2%)	(1,573,536)	17,922	(1.1%)
<i>Overhead Allocations:</i>													
581	887	306	34.5%	575	(6)	(1.0%)	2,319	3,548	1,230	34.7%	2,263	(56)	(2.5%)
12,787	13,798	1,011	7.3%	100,804	88,016	87.3%	51,862	55,191	3,330	6.0%	181,116	129,254	71.4%
673	1,188	515	43.3%	1,558	884	56.8%	2,175	4,754	2,579	54.2%	6,796	4,621	68.0%
15,197	10,254	(4,943)	(48.2%)	10,326	(4,871)	(47.2%)	41,873	41,018	(855)	(2.1%)	40,967	(906)	(2.2%)
3,298	3,239	(59)	(1.8%)	2,922	(376)	(12.9%)	14,019	12,957	(1,062)	(8.2%)	13,343	(676)	(5.1%)
4,237	5,320	1,083	20.4%	4,121	(116)	(2.8%)	17,728	21,281	3,552	16.7%	17,980	252	1.4%
2,289	2,483	194	7.8%	1,566	(724)	(46.2%)	9,243	9,934	691	7.0%	7,733	(1,510)	(19.5%)
2,454	2,125	(330)	(15.5%)	4,641	2,187	47.1%	6,442	8,499	2,057	24.2%	10,990	4,548	41.4%
2,027	2,162	135	6.3%	-	(2,027)	0.0%	8,092	8,648	556	6.4%	-	(8,092)	0.0%
29,579	25,575	(4,003)	(15.7%)	-	(29,579)	0.0%	88,465	102,302	13,836	13.5%	-	(88,465)	0.0%
2,369	2,606	237	9.1%	-	(2,369)	0.0%	9,310	10,424	1,114	10.7%	-	(9,310)	0.0%
9,082	9,771	689	7.0%	13,805	4,723	34.2%	35,639	39,083	3,444	8.8%	40,370	4,731	11.7%
1,609	3,103	1,494	48.1%	3,352	1,743	52.0%	8,781	12,413	3,632	29.3%	14,023	5,242	37.4%
3,309	2,562	(747)	(29.2%)	28,764	25,454	88.5%	11,859	10,248	(1,611)	(15.7%)	99,014	87,155	88.0%
2,851	3,467	616	17.8%	2,825	(27)	(0.9%)	10,667	13,867	3,200	23.1%	7,772	(2,895)	(37.2%)
1,605	1,469	(136)	(9.2%)	722	(882)	(122.2%)	6,902	5,877	(1,025)	(17.4%)	2,826	(4,075)	(144.2%)
93,950	90,011	(3,939)	(4.4%)	175,981	82,031	46.6%	325,377	360,044	34,667	9.6%	445,194	119,817	26.9%
526,832	747,178	220,346	29.5%	780,027	253,194	32.5%	2,491,503	3,144,449	652,946	20.8%	3,007,782	516,279	17.2%
\$ (331,276)	\$ (404,907)	\$ 73,631	(18.2%)	\$ (520,084)	\$ 188,808	(36.3%)	\$ (1,880,991)	\$ (1,934,440)	\$ 53,449	(2.8%)	\$ (2,018,730)	\$ 137,739	6.8%

Managed Care Statement of Revenues and Expenditures

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
Total Revenue							Total Revenue						
<i>Direct Operational Expenses:</i>							<i>Direct Operational Expenses:</i>						
72,286	97,277	24,991	25.7%	306,148	233,863	76.4%	312,473	403,003	90,530	22.5%	1,425,308	1,112,835	78.1%
24,930	36,800	11,870	32.3%	109,193	84,263	77.2%	101,653	147,200	45,547	30.9%	499,710	398,057	79.7%
308,796	320,219	11,423	3.6%	296,916	(11,879)	(4.0%)	1,265,252	1,280,876	15,624	1.2%	1,181,035	(84,218)	(7.1%)
752,723	1,216,667	463,944	38.1%	1,519,388	766,665	50.5%	3,041,824	4,866,668	1,824,844	37.5%	7,501,465	4,459,641	59.5%
3,211	1,417	(1,794)	(126.6%)	2,059	(1,152)	(55.9%)	6,062	5,668	(394)	(7.0%)	6,643	581	8.7%
-	-	-	0.0%	19,087	19,087	100.0%	199	-	(199)	0.0%	86,748	86,549	99.8%
-	-	-	0.0%	9,407	9,407	100.0%	-	-	-	0.0%	37,552	37,552	100.0%
-	-	-	0.0%	370	370	100.0%	-	-	-	0.0%	2,063	2,063	100.0%
337,635	8,096	(329,539)	(4,070.4%)	(7,184)	(344,819)	4,800.0%	(5,564)	32,384	37,948	117.2%	(69,160)	(63,596)	92.0%
1,499,581	1,680,476	180,895	10.8%	2,255,385	755,804	33.5%	4,721,900	6,735,799	2,013,899	29.9%	10,671,363	5,949,463	55.8%
Total Operational Expenses							Total Operational Expenses						
Net Performance before Overhead							Net Performance before Overhead						
(1,499,581)	(1,680,476)	180,895	(10.8%)	(2,255,385)	755,804	(33.5%)	(4,721,900)	(6,735,799)	2,013,899	(29.9%)	(10,671,363)	5,949,463	(55.8%)
Allocations							Allocations						
<i>Overhead Allocations:</i>							<i>Overhead Allocations:</i>						
409	605	196	32.4%	749	340	45.4%	1,631	2,418	788	32.6%	2,946	1,315	44.6%
474	810	336	41.5%	2,028	1,554	76.6%	1,530	3,240	1,710	52.8%	8,847	7,317	82.7%
22,520	24,397	1,877	7.7%	21,232	(1,288)	(6.1%)	90,833	97,587	6,754	6.9%	93,044	2,210	2.4%
10,690	6,989	(3,701)	(53.0%)	13,443	2,753	20.5%	29,454	27,955	(1,498)	(5.4%)	53,334	23,880	44.8%
4,920	3,758	(1,162)	(30.9%)	12,592	7,672	60.9%	20,913	15,033	(5,880)	(39.1%)	57,500	36,588	63.6%
2,981	3,626	645	17.8%	5,365	2,384	44.4%	12,470	14,504	2,034	14.0%	23,408	10,938	46.7%
1,610	1,693	82	4.9%	2,038	428	21.0%	6,502	6,770	269	4.0%	10,068	3,566	35.4%
1,726	1,448	(278)	(19.2%)	6,042	4,316	71.4%	4,531	5,793	1,261	21.8%	14,307	9,776	68.3%
1,426	1,474	48	3.2%	-	(1,426)	0.0%	5,692	5,894	202	3.4%	-	(5,692)	0.0%
20,806	17,431	(3,375)	(19.4%)	-	(20,806)	0.0%	62,227	69,723	7,496	10.8%	-	(62,227)	0.0%
1,666	1,776	110	6.2%	-	(1,666)	0.0%	6,549	7,104	555	7.8%	-	(6,549)	0.0%
6,388	6,659	271	4.1%	17,973	11,584	64.5%	25,069	26,637	1,568	5.9%	52,556	27,487	52.3%
1,132	2,115	983	46.5%	4,364	3,232	74.1%	6,176	8,460	2,284	27.0%	18,256	12,080	66.2%
2,328	1,746	(582)	(33.3%)	37,447	35,119	93.8%	8,342	6,984	(1,357)	(19.4%)	128,904	120,562	93.5%
2,006	2,363	357	15.1%	3,677	1,672	45.5%	7,503	9,451	1,948	20.6%	10,119	2,615	25.8%
1,129	1,001	(128)	(12.7%)	940	(189)	(20.0%)	4,855	4,005	(850)	(21.2%)	3,680	(1,175)	(31.9%)
82,211	77,890	(4,321)	(5.5%)	127,890	45,680	35.7%	294,277	311,559	17,283	5.5%	476,969	182,692	38.3%
Total Overhead Allocations							Total Overhead Allocations						
1,581,792	1,758,366	176,574	10.0%	2,383,275	801,484	33.6%	5,016,177	7,047,359	2,031,182	28.8%	11,148,331	6,132,155	55.0%
Total Expenses							Total Expenses						
\$ (1,581,792)	\$ (1,758,366)	\$ 176,574	(10.0%)	\$ (2,383,275)	\$ 801,484	(33.6%)	\$ (5,016,177)	\$ (7,047,359)	\$ 2,031,182	(28.8%)	\$ (11,148,331)	\$ 6,132,155	(55.0%)
Net Margin							Net Margin						

Pharmacy Services Statement of Revenues and Expenditures

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	0.0%	-	-	0.0%	Total Revenues	-	-	-	0.0%	-	-	0.0%	
<i>Direct Operational Expenses:</i>															
200,646	226,278	25,632	11.3%	238,630	37,984	15.9%	Salaries and Wages	872,389	937,438	65,049	6.9%	993,074	120,685	12.2%	
66,193	74,344	8,151	11.0%	74,706	8,513	11.4%	Benefits	275,784	302,785	27,001	8.9%	302,957	27,173	9.0%	
259	1,900	1,641	86.4%	6,860	6,600	96.2%	Purchased Services	3,850	7,600	3,750	49.3%	29,043	25,193	86.7%	
3,250	15,292	12,042	78.7%	12,998	9,748	75.0%	Other Supplies	13,642	61,168	47,526	77.7%	30,149	16,507	54.8%	
29,404	6,600	(22,804)	(345.5%)	23,449	(5,955)	(25.4%)	Drugs	(13,950)	26,400	40,350	152.8%	67,425	81,375	120.7%	
77	784	707	90.2%	18,300	18,223	99.6%	Repairs & Maintenance	1,980	3,136	1,156	36.9%	71,311	69,331	97.2%	
6,912	8,973	2,061	23.0%	6,334	(578)	(9.1%)	Lease & Rental	30,603	35,892	5,289	14.7%	25,281	(5,322)	(21.1%)	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
6,134	13,564	7,430	54.8%	995	(5,139)	(516.6%)	Other Expense	26,952	54,256	27,304	50.3%	11,624	(15,328)	(131.9%)	
1,898	1,898	(0)	(0.0%)	2,207	309	14.0%	Insurance	7,593	7,592	(1)	(0.0%)	8,828	1,235	14.0%	
314,772	349,633	34,861	10.0%	384,477	69,705	18.1%	Total Operational Expenses	1,218,844	1,436,267	217,423	15.1%	1,539,693	320,849	20.8%	
Net Performance before Overhead															
(314,772)	(349,633)	34,861	(10.0%)	(384,477)	69,705	(18.1%)	Allocations	(1,218,844)	(1,436,267)	217,423	(15.1%)	(1,539,693)	320,849	(20.8%)	
<i>Overhead Allocations:</i>															
304	464	160	34.5%	318	14	4.3%	Risk Mgt	1,213	1,857	644	34.7%	1,250	37	3.0%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
352	622	269	43.3%	861	508	59.1%	Internal Audit	1,138	2,487	1,349	54.2%	3,755	2,616	69.7%	
7,952	5,366	(2,586)	(48.2%)	5,705	(2,247)	(39.4%)	Administration	21,910	21,463	(447)	(2.1%)	22,634	724	3.2%	
6,123	6,013	(109)	(1.8%)	5,344	(779)	(14.6%)	Human Resources	26,025	24,053	(1,972)	(8.2%)	24,401	(1,624)	(6.7%)	
2,217	2,784	567	20.4%	2,277	60	2.6%	Legal	9,276	11,135	1,859	16.7%	9,934	657	6.6%	
1,198	1,299	102	7.8%	865	(333)	(38.5%)	Records	4,837	5,198	361	7.0%	4,273	(564)	(13.2%)	
1,284	1,112	(172)	(15.5%)	2,564	1,280	49.9%	Compliance	3,371	4,447	1,077	24.2%	6,072	2,701	44.5%	
1,061	1,131	71	6.3%	-	(1,061)	0.0%	Comm Engage Plan	4,234	4,525	291	6.4%	-	(4,234)	0.0%	
15,477	13,382	(2,095)	(15.7%)	-	(15,477)	0.0%	IT Operations	46,290	53,530	7,240	13.5%	-	(46,290)	0.0%	
1,240	1,364	124	9.1%	-	(1,240)	0.0%	IT Security	4,872	5,454	583	10.7%	-	(4,872)	0.0%	
4,752	5,113	360	7.0%	7,627	2,875	37.7%	Finance	18,648	20,450	1,802	8.8%	22,304	3,655	16.4%	
842	1,624	782	48.1%	1,852	1,010	54.5%	Public Relations	4,595	6,495	1,901	29.3%	7,747	3,153	40.7%	
1,732	1,341	(391)	(29.2%)	15,892	14,160	89.1%	Information Technology	6,205	5,362	(843)	(15.7%)	54,704	48,499	88.7%	
840	769	(71)	(9.2%)	399	(441)	(110.4%)	Corporate Quality	3,611	3,075	(536)	(17.4%)	1,561	(2,050)	(131.3%)	
1,492	1,814	322	17.8%	1,561	69	4.4%	Project MGMT Office	5,582	7,256	1,675	23.1%	4,294	(1,287)	(30.0%)	
-	-	-	0.0%	-	-	0.0%	Managed Care Contract	-	-	-	0.0%	-	-	0.0%	
46,866	44,197	(2,668)	(6.0%)	45,263	(1,602)	(3.5%)	Total Overhead Allocations	161,807	176,789	14,982	8.5%	162,928	1,121	0.7%	
361,638	393,830	32,192	8.2%	429,740	68,103	15.8%	Total Expenses	1,380,651	1,613,056	232,405	14.4%	1,702,621	321,969	18.9%	
\$ (361,638)	\$ (393,830)	\$ 32,192	(8.2%)	\$ (429,740)	\$ 68,103	(15.8%)	Net Margin	\$ (1,380,651)	\$ (1,613,056)	\$ 232,405	(14.4%)	\$ (1,702,621)	\$ 321,969	(18.9%)	

School Health Statement of Revenues and Expenditures

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 231,917	\$ 231,917	\$ (0)	(0.0%)	\$ 231,917	\$ -	0.0%	Palm Beach County School District	\$ 927,667	\$ 927,668	\$ (1)	(0.0%)	\$ 927,667	\$ -	0.0%	
-	0	-	0.0%	0	-	0.0%	Grants	-	\$ -	-	0.0%	-	-	0.0%	
231,917	231,917	(0)	(0.0%)	231,917	-	0.0%	Total Revenue	927,667	927,668	(1)	(0.0%)	927,667	-	0.0%	
<i>Direct Operational Expenses:</i>															
1,030,676	1,053,326	22,651	2.2%	1,086,335	55,660	5.1%	Salaries and Wages	4,494,682	4,708,262	213,580	4.5%	4,734,323	239,641	5.1%	
328,021	382,448	54,427	14.2%	429,540	101,520	23.6%	Benefits	1,471,517	1,580,516	108,999	6.9%	1,891,786	420,269	22.2%	
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%	
1,754	18,201	16,447	90.4%	10,369	8,615	83.1%	Medical Supplies	23,759	72,804	49,045	67.4%	23,500	(260)	(1.1%)	
-	3,750	3,750	100.0%	390	390	100.0%	Other Supplies	27,989	15,000	(12,989)	(86.6%)	10,881	(17,108)	(157.2%)	
-	84	84	100.0%	12,560	12,560	100.0%	Repairs & Maintenance	-	336	336	100.0%	50,242	50,242	100.0%	
256	230	(26)	(11.3%)	-	(256)	0.0%	Lease & Rental	1,065	920	(145)	(15.8%)	-	(1,065)	0.0%	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
782	2,467	1,685	68.3%	1,054	272	25.8%	Other Expense	2,888	9,868	6,980	70.7%	2,374	(514)	(21.7%)	
1,361,488	1,460,506	99,018	6.8%	1,540,249	178,760	11.6%	Total Operational Expenses	6,021,900	6,387,706	365,806	5.7%	6,713,105	691,205	10.3%	
Net Performance before Overhead															
(1,129,572)	(1,228,589)	99,017	(8.1%)	(1,308,332)	178,760	(13.7%)	Allocations	(5,094,233)	(5,460,038)	365,805	(6.7%)	(5,785,439)	691,205	(11.9%)	
<i>Overhead Allocations:</i>															
1,280	1,986	706	35.5%	1,425	145	10.2%	Risk Mgt	5,106	7,944	2,838	35.7%	5,606	500	8.9%	
1,483	2,661	1,178	44.3%	3,859	2,376	61.6%	Internal Audit	4,790	10,642	5,852	55.0%	16,837	12,046	71.5%	
7,073	7,662	589	7.7%	6,668	(405)	(6.1%)	Home Office Facilities	28,528	30,649	2,121	6.9%	29,222	694	2.4%	
33,466	22,956	(10,511)	(45.8%)	25,582	(7,884)	(30.8%)	Administration	92,211	91,823	(388)	(0.4%)	101,494	9,282	9.1%	
46,211	39,534	(6,678)	(16.9%)	38,697	(7,514)	(19.4%)	Human Resources	196,424	158,134	(38,290)	(24.2%)	176,703	(19,722)	(11.2%)	
9,331	11,910	2,578	21.6%	10,210	878	8.6%	Legal	39,041	47,639	8,599	18.0%	44,544	5,504	12.4%	
5,041	5,560	518	9.3%	3,879	(1,163)	(30.0%)	Records	20,355	22,238	1,883	8.5%	19,159	(1,196)	(6.2%)	
5,405	4,757	(648)	(13.6%)	11,498	6,093	53.0%	Compliance	14,186	19,026	4,841	25.4%	27,227	13,041	47.9%	
4,464	4,840	377	7.8%	-	(4,464)	0.0%	Comm Engage Plan	17,821	19,361	1,540	8.0%	-	(17,821)	0.0%	
65,137	57,254	(7,884)	(13.8%)	-	(65,137)	0.0%	IT Operations	194,815	229,015	34,200	14.9%	-	(194,815)	0.0%	
5,217	5,834	617	10.6%	-	(5,217)	0.0%	IT Security	20,503	23,335	2,833	12.1%	-	(20,503)	0.0%	
20,000	21,873	1,873	8.6%	34,202	14,201	41.5%	Finance	78,483	87,492	9,010	10.3%	100,013	21,530	21.5%	
3,544	6,947	3,403	49.0%	8,305	4,761	57.3%	Public Relations	19,337	27,788	8,451	30.4%	34,741	15,404	44.3%	
7,288	5,735	(1,552)	(27.1%)	71,260	63,972	89.8%	Information Technology	26,116	22,941	(3,175)	(13.8%)	245,301	219,185	89.4%	
6,279	7,761	1,482	19.1%	6,998	719	10.3%	Project MGMT Office	23,491	31,044	7,553	24.3%	19,256	(4,235)	(22.0%)	
3,534	3,289	(245)	(7.5%)	1,790	(1,745)	(97.5%)	Corporate Quality	15,199	13,156	(2,043)	(15.5%)	7,002	(8,197)	(117.1%)	
224,755	210,557	(14,198)	(6.7%)	224,371	(383)	(0.2%)	Total Overhead Allocations	796,405	842,229	45,824	5.4%	827,104	30,699	3.7%	
1,586,243	1,671,063	84,820	5.1%	1,764,620	178,377	10.1%	Total Expenses	6,818,305	7,229,935	411,630	5.7%	7,540,209	721,904	9.6%	
\$ (1,354,327)	\$ (1,439,146)	\$ 84,820	(5.9%)	\$ (1,532,704)	\$ 178,377	(11.6%)	Net Margin	\$ (5,890,638)	\$ (6,302,267)	\$ 411,629	(6.5%)	\$ (6,612,542)	\$ 721,904	(10.9%)	

Sponsored Programs

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
<i>Sponsored Programs:</i>													
708,996	708,996	0	0.0%	708,996	-	0.0%	2,835,982	2,835,984	2	0.0%	2,835,982	-	0.0%
46,987	125,000	78,013	62.4%	45,716	(1,270)	(2.8%)	259,112	500,000	240,888	48.2%	272,180	13,068	4.8%
-	2,500	2,500	100.0%	-	-	0.0%	-	10,000	10,000	100.0%	-	-	0.0%
755,982	836,496	80,514	9.6%	754,712	(1,270)	(0.2%)	3,095,094	3,345,984	250,890	7.5%	3,108,162	13,068	0.4%
<i>Direct Operational Expenses:</i>													
8,793	13,480	4,687	34.8%	13,852	5,059	36.5%	34,890	55,844	20,954	37.5%	58,418	23,528	40.3%
3,184	6,122	2,938	48.0%	5,664	2,480	43.8%	12,682	24,958	12,276	49.2%	23,096	10,414	45.1%
-	50	50	100.0%	-	-	0.0%	10	200	191	95.3%	78	69	87.8%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	454	454	100.0%	1,141	1,141	100.0%	2,517	1,816	(701)	(38.6%)	4,968	2,450	49.3%
11,978	20,106	8,128	3	20,657	8,679	42.0%	50,098	82,818	32,720	65.3%	86,560	36,462	42.1%
\$ 767,960	\$ 856,602	\$ 88,642	10.3%	\$ 775,369	\$ 7,409	1.0%	\$ 3,145,193	\$ 3,428,802	\$ 283,609	8.3%	\$ 3,194,722	\$ 49,530	1.6%

General Fund Statement of Revenues and Expenditures by Month

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Year to Date
Revenues:													
Ad Valorem Taxes	\$ -	\$ 11,309,327	\$ 113,608,685	\$ 3,600,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,518,603
Premiums	-	-	-	-	-	-	-	-	-	-	-	-	-
Patient Revenue, Net	38,235	161,158	215,563	195,556	-	-	-	-	-	-	-	-	610,512
Intergovernmental Revenue	231,917	231,917	231,917	231,917	-	-	-	-	-	-	-	-	927,667
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	158,408	147,222	143,533	141,543	-	-	-	-	-	-	-	-	590,706
Unrealized Gain/(Loss)-Investments	(206,894)	(66,642)	(51,801)	(139,529)	-	-	-	-	-	-	-	-	(464,866)
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	63,590	175,729	1,393,054	23,445	-	-	-	-	-	-	-	-	1,655,818
Total Revenues	\$ 285,255	\$ 11,958,710	\$ 115,540,950	\$ 4,053,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,838,439
Expenditures:													
Salaries and Wages	3,189,482	3,111,543	2,975,420	3,029,754	-	-	-	-	-	-	-	-	12,306,200
Benefits	998,042	911,723	1,212,841	990,225	-	-	-	-	-	-	-	-	4,112,831
Purchased Services	734,073	758,271	719,752	768,563	-	-	-	-	-	-	-	-	2,980,659
Medical Supplies	13,396	16,488	4,646	2,557	-	-	-	-	-	-	-	-	37,088
Other Supplies	37,422	135,078	69,928	335,691	-	-	-	-	-	-	-	-	578,119
Contracted Physician Expense	4,167	4,167	4,167	-	-	-	-	-	-	-	-	-	12,500
Medical Services	819,433	877,365	1,016,722	852,671	-	-	-	-	-	-	-	-	3,566,191
Drugs	(24,554)	(23,726)	4,927	29,404	-	-	-	-	-	-	-	-	(13,950)
Repairs & Maintenance	312,118	525,062	547,098	488,808	-	-	-	-	-	-	-	-	1,873,086
Lease & Rental	151,518	145,084	184,407	158,915	-	-	-	-	-	-	-	-	639,923
Utilities	9,467	9,523	7,957	7,783	-	-	-	-	-	-	-	-	34,731
Other Expense	416,870	671,743	2,420,049	493,346	-	-	-	-	-	-	-	-	4,002,007
Insurance	52,241	64,556	59,871	58,724	-	-	-	-	-	-	-	-	235,391
Sponsored Programs	772,711	783,439	782,962	755,982	-	-	-	-	-	-	-	-	3,095,094
Total Operational Expenditures	7,486,386	7,990,316	10,010,746	7,972,421	-	-	-	-	-	-	-	-	33,459,870
Net Performance before Overhead Allocations	\$ (7,201,131)	\$ 3,968,394	\$ 105,530,204	\$ (3,918,898)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,378,569
Overhead Allocations	(1,321,067)	(1,530,952)	(1,808,686)	(1,789,027)	-	-	-	-	-	-	-	-	(6,449,732)
Total Expenses	6,165,320	6,459,365	8,202,060	6,183,394	-	-	-	-	-	-	-	-	27,010,138
Net Margin	\$ (5,880,064)	\$ 5,499,345	\$ 107,338,890	\$ (2,129,871)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,828,301
General Fund Support/ Transfer In (Out)	\$ (3,492,667)	\$ (1,229,915)	\$ (7,164,060)	\$ (1,222,165)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,108,807)



General Fund Program Statistics

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Current Year Total	Prior Year Total
Aeromedical														
Patients Transported - Actual	19	29	46	41									135	208
Patients Transported - Budget	50	50	50	60									210	222
Variance	(31)	(21)	(4)	(19)	-	-	-	-	-	-	-	-	(75)	(14)
Actual Hours Available for Service	432	718	729	741									2,620	4,413
Service Hours Utilized	25.0	48.0	70.0	58.0									201	305
Utilization %	5.8%	6.7%	9.6%	7.8%									7.7%	6.9%
# of Flights - Training/Public Education	-	-	-	1									1	24
# of Flights - Maintenance	7	2	5	9									23	44
Trauma														
New Trauma Patients - Actual	375	375	469	449									1,668	1,664
New Trauma Patients - Budget	399	399	399	399									1,596	1,556
Variance	(24)	(24)	70	50	-	-	-	-	-	-	-	-	72	108
School Health														
Medical Events	23,436	12,837	10,863	16,732									63,868	148,362
Screenings	15,444	21,308	16,728	21,545									75,025	73,224
Total Events- Actual	38,880	34,145	27,591	38,277	-	-	-	-	-	-	-	-	138,893	221,586
Total Events- Budget	44,326	35,717	35,502	43,311									158,856	257,455
Managed Care														
District Care Visits to Primary Clinic - Medical	40	29	30	30									129	133
District Care Visits to Primary Clinic - Dental	-	-	-	-									-	-
Uninsured Visits to Primary Clinic - Medical	3,595	3,015	3,493	2,953									13,056	20,588
Uninsured Visits to Primary Clinic - Dental	550	430	564	366									1,910	6,127
Membership- Current Year	2,968	3,154	3,165	2,985										
Membership- Prior Year	8,891	8,847	8,643	8,134										
Pharmacy														
Total Prescriptions Filled at In-House Pharmacies	16,335	12,569	14,010	14,035									56,949	85,142
Total Prescriptions Filled at Retail Pharmacies	48	58	57	37									200	959
Total Prescriptions Filled Inhouse/Retail- Actual	16,383	12,627	14,067	14,072	-	-	-	-	-	-	-	-	57,149	86,101
Total Prescriptions Filled- Budget	23,973	20,608	19,946	22,591									87,118	89,997



SUPPLEMENTAL INFORMATION

HEALEY CENTER

Healey Center Statement of Revenues and Expenses by Month

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Year to Date
Gross Patient Revenue	\$ 1,211,900	\$ 1,196,363	\$ 1,226,062	\$ 1,234,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,869,082
Contractual Allowances	140,804	47,683	111,948	76,057	-	-	-	-	-	-	-	-	376,492
Charity Care	329,734	348,071	317,308	373,912	-	-	-	-	-	-	-	-	1,369,024
Bad Debt	28,647	13,200	-	29,581	-	-	-	-	-	-	-	-	71,428
Total Contractuals and Bad Debt	499,185	408,953	429,256	479,549	-	-	-	-	-	-	-	-	1,816,943
Net Patient Revenue	712,716	787,410	796,806	755,208	-	-	-	-	-	-	-	-	3,052,139
Collections %	58.81%	65.82%	64.99%	61.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	62.68%
PBC Interlocal	758,333	758,333	758,333	758,333	-	-	-	-	-	-	-	-	3,033,333
Other Financial Assistance	-	-	-	54,840	-	-	-	-	-	-	-	-	54,840
Other Revenues	10	1,688	822	1,683	-	-	-	-	-	-	-	-	4,203
Total Other Revenues	758,343	760,021	759,155	814,857	-	-	-	-	-	-	-	-	3,092,376
Total Revenues	1,471,059	1,547,431	1,555,961	1,570,065	-	-	-	-	-	-	-	-	6,144,515
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,142,186	946,754	1,023,941	867,242	-	-	-	-	-	-	-	-	3,980,123
Benefits	366,476	340,335	375,229	341,963	-	-	-	-	-	-	-	-	1,424,003
Purchased Services	52,581	47,198	48,968	53,954	-	-	-	-	-	-	-	-	202,701
Medical Supplies	37,009	47,907	46,804	51,803	-	-	-	-	-	-	-	-	183,523
Other Supplies	56,764	58,154	81,006	63,121	-	-	-	-	-	-	-	-	259,044
Contracted Physician Expense	1,003	1,205	512	1,214	-	-	-	-	-	-	-	-	3,934
Medical Services	2,727	39,204	7,717	16,772	-	-	-	-	-	-	-	-	66,421
Drugs	33,777	26,168	30,578	27,747	-	-	-	-	-	-	-	-	118,269
Repairs & Maintenance	19,330	26,782	24,070	39,918	-	-	-	-	-	-	-	-	110,101
Lease & Rental	1,064	1,064	1,340	1,437	-	-	-	-	-	-	-	-	4,905
Utilities	36,885	38,997	32,289	31,471	-	-	-	-	-	-	-	-	139,640
Other Expense	6,781	6,181	7,187	9,855	-	-	-	-	-	-	-	-	30,004
Insurance	6,826	6,826	6,826	6,826	-	-	-	-	-	-	-	-	27,304
Total Operational Expenses	1,763,409	1,586,775	1,686,467	1,513,322	-	-	-	-	-	-	-	-	6,549,972
Net Performance before Depreciation & Overhead Allocations	(292,350)	(39,344)	(130,506)	56,743	-	-	-	-	-	-	-	-	(405,457)
Depreciation	78,770	78,571	78,671	79,792	-	-	-	-	-	-	-	-	315,804
<i>Overhead Allocations:</i>													
Risk Mgt	1,499	1,303	1,426	1,414	-	-	-	-	-	-	-	-	5,642
Internal Audit	194	1,949	1,511	1,639	-	-	-	-	-	-	-	-	5,294
Administration	17,872	19,459	27,584	36,982	-	-	-	-	-	-	-	-	101,897
Human Resources	36,071	31,182	65,754	40,918	-	-	-	-	-	-	-	-	173,924
Legal	8,027	13,032	11,771	10,312	-	-	-	-	-	-	-	-	43,141
Records	5,309	5,601	6,012	5,571	-	-	-	-	-	-	-	-	22,493
Compliance	3,586	3,789	2,328	5,972	-	-	-	-	-	-	-	-	15,676
Comm Engage Plan	5,033	4,557	5,170	4,932	-	-	-	-	-	-	-	-	19,693
IT Operations	37,850	52,665	52,784	71,980	-	-	-	-	-	-	-	-	215,279
IT Security	5,952	3,961	6,978	5,765	-	-	-	-	-	-	-	-	22,656
IT Applications	1,674	20,112	15,865	21,973	-	-	-	-	-	-	-	-	59,624
Security Services	29,700	29,277	32,295	32,479	-	-	-	-	-	-	-	-	123,752
Finance	22,145	21,188	21,292	22,101	-	-	-	-	-	-	-	-	86,726
Public Relations	8,542	6,215	2,694	3,916	-	-	-	-	-	-	-	-	21,368
Information Technology	7,321	6,514	6,971	8,053	-	-	-	-	-	-	-	-	28,859
Corporate Quality	3,802	5,395	3,693	3,906	-	-	-	-	-	-	-	-	16,796
Project MGMT Office	5,811	6,466	6,743	6,938	-	-	-	-	-	-	-	-	25,958
Managed Care Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	200,388	232,665	270,873	284,852	-	-	-	-	-	-	-	-	988,778
Total Expenses	2,042,567	1,898,011	2,036,010	1,877,966	-	-	-	-	-	-	-	-	7,854,554
Net Margin	(571,508)	(350,580)	(480,049)	(307,901)	-	-	-	-	-	-	-	-	(1,710,039)
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ 492,738	\$ 272,009	\$ 386,429	\$ 264,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,415,442



Census	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Current Year Total	Prior Year Total
Admissions	17	7	13	9									46	55
Discharges	10	6	12	9									37	60
Average Daily Census	110	115	115	115									114	118
Budget Census	118	118	118	118									118	118
Occupancy % (120 licensed beds)	92%	96%	96%	96%									95%	98%
Days By Payor Source:														
Medicaid	-	-	-	-									-	326
Managed Care Medicaid	2,381	2,314	2,386	2,375									9,456	10,111
Medicare	103	186	179	144									612	431
Private Pay	-	-	-	-									-	-
Hospice	62	60	62	62									246	366
Charity	858	898	930	987									3,673	3,301
Total Resident Days	3,404	3,458	3,557	3,568									13,987	14,535



SUPPLEMENTAL INFORMATION

LAKESIDE MEDICAL CENTER

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 5,375,408	\$ 4,340,261	\$ 1,035,147	23.8%	\$ 4,272,858	\$ 1,102,550	25.8%	\$ 18,150,800	\$ 15,976,377	\$ 2,174,423	13.6%	\$ 16,483,535	\$ 1,667,266	10.1%
7,082,417	9,197,882	(2,115,465)	(23.0%)	9,046,707	(1,964,290)	(21.7%)	26,049,857	33,857,142	(7,807,285)	(23.1%)	32,545,404	(6,495,547)	(20.0%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
12,457,825	13,538,143	(1,080,318)	(8.0%)	13,319,565	(861,740)	(6.5%)	44,200,657	49,833,519	(5,632,862)	(11.3%)	49,028,939	(4,828,282)	(9.8%)
8,438,082	8,884,596	446,514	5.0%	9,062,573	624,491	6.9%	31,734,199	32,703,947	969,748	3.0%	32,355,738	621,539	1.9%
-	356,245	356,245	100.0%	83,695	83,695	100.0%	197,838	1,311,326	1,113,488	84.9%	880,315	682,477	77.5%
1,479,938	1,263,049	(216,889)	(17.2%)	3,600,259	2,120,321	58.9%	1,536,109	4,649,247	3,113,138	67.0%	9,538,467	8,002,358	83.9%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
\$ 9,918,020	\$ 10,503,890	\$ 585,870	5.6%	\$ 12,746,527	\$ 2,828,507	22.2%	\$ 33,468,146	\$ 38,664,520	\$ 5,196,374	13.4%	\$ 42,774,521	\$ 9,306,375	21.8%
142,009	143,224	(1,215)	(0.8%)	210,082	(68,072)	-32%	949,452	572,896	376,556	65.7%	575,253	374,198	65.0%
2,681,814	3,177,477	(495,663)	(15.6%)	783,119	1,898,694	242.5%	11,681,963	11,741,895	(59,932)	(0.5%)	6,829,671	4,852,291	71.0%
21.53%	23.47%			5.88%			26.43%	23.56%		13.93%			
40,933	195	40,738	20,891.3%	271	40,662	15,007.8%	122,800	780	122,020	15,643.6%	863	121,937	14,133.1%
498,853	200,000	298,853	149.4%	-	498,853	0.0%	498,853	1,240,419	(741,566)	(59.8%)	-	498,853	0.0%
14,514	12,992	1,522	11.7%	16,642	(2,128)	(12.8%)	100,627	51,968	48,659	93.6%	605,806	(505,179)	(83.4%)
554,300	213,187	341,113	160.0%	16,913	537,387	3,177.3%	722,280	1,293,167	(570,887)	(44.1%)	606,668	115,611	19.1%
3,236,114	3,390,664	(154,550)	(4.6%)	800,033	2,436,081	304.5%	12,404,243	13,035,062	(630,819)	(4.8%)	7,436,340	4,967,903	66.8%
<i>Direct Operational Expenses:</i>													
1,533,257	1,676,341	143,084	8.5%	1,844,146	310,889	16.9%	6,599,149	6,822,870	223,721	3.3%	6,830,887	231,738	3.4%
451,141	472,275	21,134	4.5%	474,864	23,723	5.0%	1,871,717	1,903,732	32,015	1.7%	1,884,502	12,785	0.7%
236,978	261,079	24,101	9.2%	417,563	180,585	43.2%	1,016,501	1,043,020	26,519	2.5%	1,052,893	36,391	3.5%
115,484	119,029	3,545	3.0%	222,410	106,926	48.1%	482,053	471,624	(10,429)	(2.2%)	705,270	223,217	31.6%
127,356	93,867	(33,489)	(35.7%)	83,267	(44,089)	(52.9%)	399,440	374,569	(24,871)	(6.6%)	274,467	(124,972)	(45.5%)
823,931	696,223	(127,708)	(18.3%)	992,310	168,379	17.0%	2,864,951	2,784,892	(80,059)	(2.9%)	3,052,416	187,465	6.1%
144,236	77,228	(67,008)	(86.8%)	116,859	(27,377)	(23.4%)	484,599	305,999	(178,600)	(58.4%)	414,349	(70,250)	(17.0%)
67,816	68,056	240	0.4%	181,020	113,204	62.5%	211,054	272,224	61,170	22.5%	557,908	346,854	62.2%
58,805	52,239	(6,566)	(12.6%)	55,976	(2,829)	(5.1%)	230,061	208,956	(21,105)	(10.1%)	204,730	(25,330)	(12.4%)
48,908	74,667	25,759	34.5%	51,153	2,245	4.4%	266,960	298,668	31,708	10.6%	272,603	5,643	2.1%
71,181	71,062	(119)	(0.2%)	64,638	(6,543)	(10.1%)	251,077	284,248	33,171	11.7%	278,384	27,306	9.8%
16,573	16,660	87	0.5%	14,839	(1,733)	(11.7%)	66,291	66,640	349	0.5%	56,143	(10,148)	(18.1%)
3,695,666	3,678,726	(16,940)	(0.5%)	4,519,046	823,380	18.2%	14,743,854	14,837,442	93,588	0.6%	15,584,551	840,697	5.4%
Net Performance before													
(459,552)	(288,062)	(171,490)	59.5%	(3,719,013)	3,259,461	(87.6%)	(2,339,612)	(1,802,380)	(537,232)	29.8%	(8,148,212)	5,808,600	(71.3%)

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
259,804	258,333	(1,471)	(0.6%)	255,658	(4,146)	(1.6%)	Depreciation	1,039,863	1,033,332	(6,531)	(0.6%)	1,032,839	(7,024)	(0.7%)
<i>Overhead Allocations:</i>														
3,141	4,794	1,653	34.5%	3,293	152	4.6%	Risk Mgt	12,529	19,175	6,646	34.7%	12,951	422	3.3%
51,149	55,191	4,043	7.3%	-	(51,149)	0.0%	Rev Cycle	207,447	220,765	13,318	6.0%	-	(207,447)	0.0%
3,639	6,422	2,783	43.3%	8,915	5,276	59.2%	Internal Audit	11,755	25,689	13,934	54.2%	38,895	27,140	69.8%
82,122	55,413	(26,709)	(48.2%)	59,098	(23,025)	(39.0%)	Administration	226,275	221,653	(4,622)	(2.1%)	234,463	8,188	3.5%
53,200	52,249	(951)	(1.8%)	47,431	(5,769)	(12.2%)	Human Resources	226,128	208,996	(17,132)	(8.2%)	216,584	(9,544)	(4.4%)
22,898	28,749	5,851	20.4%	23,585	687	2.9%	Legal	95,801	114,997	19,197	16.7%	102,903	7,102	6.9%
12,371	13,420	1,049	7.8%	8,960	(3,411)	(38.1%)	Records	49,949	53,681	3,732	7.0%	44,260	(5,688)	(12.9%)
13,263	11,482	(1,781)	(15.5%)	26,561	13,299	50.1%	Compliance	34,810	45,928	11,118	24.2%	62,897	28,087	44.7%
10,953	11,684	731	6.3%	-	(10,953)	0.0%	Comm Engage Plan	43,730	46,735	3,005	6.4%	-	(43,730)	0.0%
159,840	138,205	(21,634)	(15.7%)	-	(159,840)	0.0%	IT Operations	478,053	552,822	74,768	13.5%	-	(478,053)	0.0%
12,803	14,082	1,280	9.1%	-	(12,803)	0.0%	IT Security	50,311	56,329	6,018	10.7%	-	(50,311)	0.0%
112,810	127,038	14,228	11.2%	-	(112,810)	0.0%	IT Applications	571,795	508,152	(63,643)	(12.5%)	-	(571,795)	0.0%
37,119	37,801	682	1.8%	-	(37,119)	0.0%	Security Services	141,431	151,204	9,774	6.5%	-	(141,431)	0.0%
135,518	202,669	67,152	33.1%	-	(135,518)	0.0%	IT EPIC	412,386	810,678	398,291	49.1%	-	(412,386)	0.0%
49,078	52,800	3,721	7.0%	79,011	29,932	37.9%	Finance	192,587	211,198	18,611	8.8%	231,042	38,455	16.6%
8,697	16,770	8,073	48.1%	19,185	10,488	54.7%	Public Relations	47,450	67,078	19,628	29.3%	80,255	32,805	40.9%
17,883	13,845	(4,039)	(29.2%)	164,620	146,737	89.1%	Information Technology	64,085	55,378	(8,707)	(15.7%)	566,677	502,592	88.7%
8,673	7,939	(734)	(9.2%)	4,134	(4,539)	(109.8%)	Corporate Quality	37,297	31,756	(5,540)	(17.4%)	16,176	(21,121)	(130.6%)
15,408	18,734	3,327	17.8%	16,166	758	4.7%	Project MGMT Office	57,644	74,937	17,294	23.1%	44,483	(13,161)	(29.6%)
7,112	7,848	736	9.4%	6,727	(385)	(5.7%)	Managed Care Contract	28,409	31,391	2,982	9.5%	38,611	10,202	26.4%
817,675	877,136	59,461	6.8%	467,685	(349,990)	(74.8%)	Total Overhead Allocations	2,989,871	3,508,544	518,672	14.8%	1,690,197	(1,299,674)	(76.9%)
4,773,145	4,814,195	41,050	0.9%	5,242,389	469,244	9.0%	Total Expenses	18,773,589	19,379,318	605,729	3.1%	18,307,588	(466,001)	(2.5%)
\$ (1,537,031)	\$ (1,423,531)	\$ (113,500)	8.0%	\$ (4,442,356)	\$ 2,905,325	(65.4%)	Net Margin	\$ (6,369,346)	\$ (6,344,256)	\$ (25,091)	0.4%	\$ (10,871,248)	\$ 4,501,902	(41.4%)
-	-	-	0.0%	22,736	(22,736)	(100.0%)	Capital Contributions	-	-	-	0.0%	43,072	(43,072)	(100.0%)
\$ -	\$ 359,000	\$ (359,000)	(100.0%)	\$ 3,956,689	\$ 3,956,689	100.0%	General Fund Support/ Transfer In	\$ 2,591,724	\$ 2,531,000	\$ 60,724	2.4%	\$ 9,795,337	\$ 7,203,613	73.5%

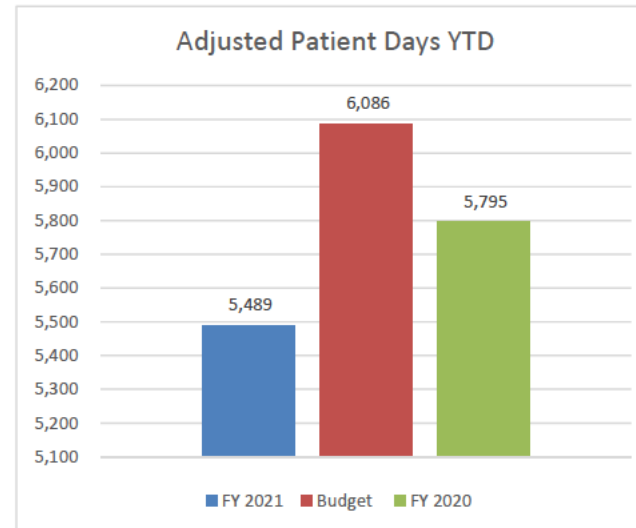
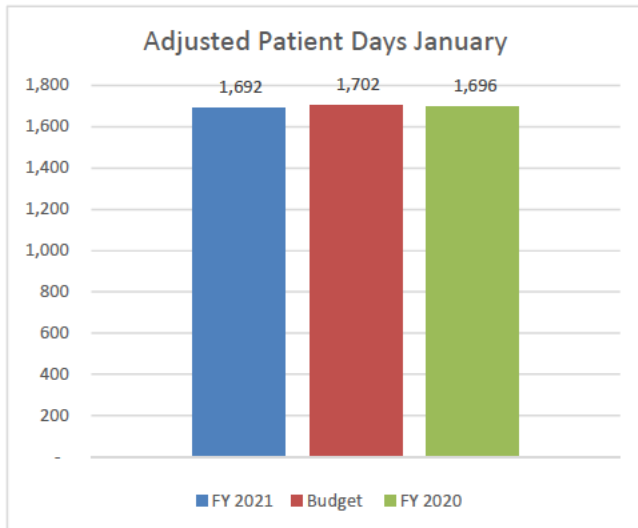
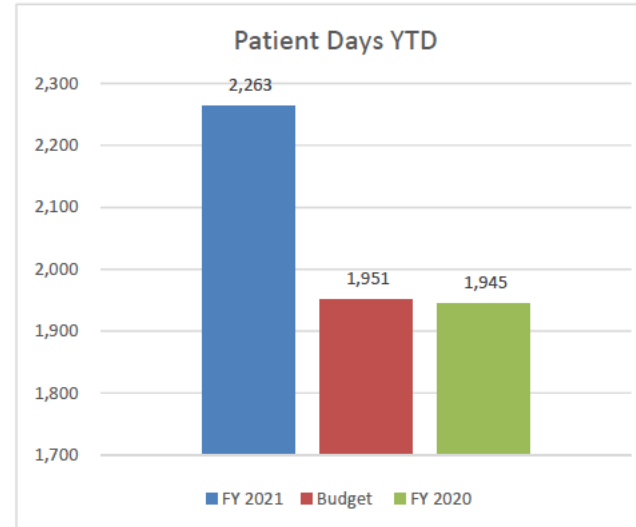
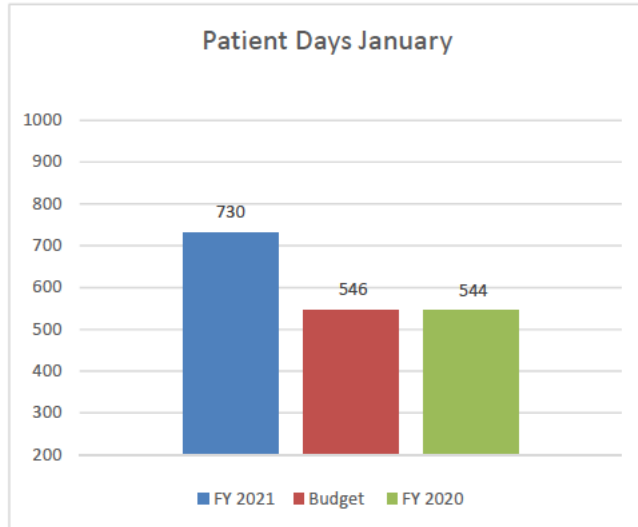
Lakeside Medical Center Statement of Revenues and Expenses by Month

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Year to Date
Inpatient Revenue	\$ 3,895,448	\$ 3,985,552	\$ 4,894,393	\$ 5,375,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,150,800
Outpatient Revenue	6,740,835	6,028,589	6,198,016	7,082,417	-	-	-	-	-	-	-	-	26,049,857
Gross Patient Revenue	10,636,282	10,014,140	11,092,409	12,457,825	-	-	-	-	-	-	-	-	44,200,657
Contractual Allowances	7,259,800	7,895,305	8,141,013	8,438,082	-	-	-	-	-	-	-	-	31,734,199
Charity Care	2,324,516	46,637	(2,173,316)	-	-	-	-	-	-	-	-	-	197,838
Bad Debt	1,255,741	(3,319,432)	2,119,861	1,479,938	-	-	-	-	-	-	-	-	1,536,109
Total Contractuals and Bad Debt	\$ 10,840,057	\$ 4,622,510	\$ 8,087,558	\$ 9,918,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,468,146
Other Patient Revenue	142,009	142,009	523,423	142,009	-	-	-	-	-	-	-	-	949,452
Net Patient Revenue	(61,765)	5,533,640	3,528,275	2,681,814	-	-	-	-	-	-	-	-	11,681,963
Collection %	-0.58%	55.26%	31.81%	21.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.43%
Grant Funds	81,867	-	-	40,933	-	-	-	-	-	-	-	-	122,800
Other Financial Assistance	-	-	-	498,853	-	-	-	-	-	-	-	-	498,853
Other Revenue	25,133	16,319	44,660	14,514	-	-	-	-	-	-	-	-	100,627
Total Other Revenues	107,000	16,319	44,660	554,300	-	-	-	-	-	-	-	-	722,280
Total Revenues	45,235	5,549,959	3,572,935	3,236,114	-	-	-	-	-	-	-	-	12,404,243
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,839,260	1,564,927	1,661,704	1,533,257	-	-	-	-	-	-	-	-	6,599,149
Benefits	482,565	450,228	487,782	451,141	-	-	-	-	-	-	-	-	1,871,717
Purchased Services	289,929	232,220	257,375	236,978	-	-	-	-	-	-	-	-	1,016,501
Medical Supplies	91,738	132,622	142,210	115,484	-	-	-	-	-	-	-	-	482,053
Other Supplies	39,537	92,922	139,625	127,356	-	-	-	-	-	-	-	-	399,440
Contracted Physician Expense	663,185	660,448	717,386	823,931	-	-	-	-	-	-	-	-	2,864,951
Drugs	77,901	104,180	158,282	144,236	-	-	-	-	-	-	-	-	484,599
Repairs & Maintenance	46,164	49,242	47,833	67,816	-	-	-	-	-	-	-	-	211,054
Lease & Rental	52,258	50,554	68,444	58,805	-	-	-	-	-	-	-	-	230,061
Utilities	68,800	72,412	76,840	48,908	-	-	-	-	-	-	-	-	266,960
Other Expense	46,086	97,638	36,172	71,181	-	-	-	-	-	-	-	-	251,077
Insurance	16,573	16,573	16,573	16,573	-	-	-	-	-	-	-	-	66,291
Total Operational Expenses	3,713,996	3,523,966	3,810,226	3,695,666	-	-	-	-	-	-	-	-	14,743,854
Net Performance before Depreciation & Overhead Allocations	(3,668,761)	2,025,993	(237,291)	(459,552)	-	-	-	-	-	-	-	-	(2,339,612)
Depreciation	258,659	261,436	259,965	259,804	-	-	-	-	-	-	-	-	1,039,863
<i>Overhead Allocations:</i>													
Risk Mgt	3,328	2,893	3,167	3,141	-	-	-	-	-	-	-	-	12,529
Rev Cycle	57,418	47,266	51,614	51,149	-	-	-	-	-	-	-	-	207,447
Internal Audit	432	4,328	3,356	3,639	-	-	-	-	-	-	-	-	11,755
Administration	39,687	43,211	61,254	82,122	-	-	-	-	-	-	-	-	226,275
Human Resources	46,898	40,541	85,490	53,200	-	-	-	-	-	-	-	-	226,128
Legal	17,825	28,940	26,138	22,898	-	-	-	-	-	-	-	-	95,801
Records	11,788	12,438	13,351	12,371	-	-	-	-	-	-	-	-	49,949
Compliance	7,963	8,414	5,170	13,263	-	-	-	-	-	-	-	-	34,810
Comm Engage Plan	11,177	10,119	11,482	10,953	-	-	-	-	-	-	-	-	43,730
IT Operations	84,051	116,950	117,213	159,840	-	-	-	-	-	-	-	-	478,053
IT Security	13,217	8,797	15,495	12,803	-	-	-	-	-	-	-	-	50,311
IT Applications	31,724	170,938	256,322	112,810	-	-	-	-	-	-	-	-	571,795
Security Services	33,943	33,460	36,909	37,119	-	-	-	-	-	-	-	-	141,431
IT EPIC	79,716	88,644	108,508	135,518	-	-	-	-	-	-	-	-	412,386
Finance	49,176	47,050	47,282	49,078	-	-	-	-	-	-	-	-	192,587
Public Relations	18,969	13,802	5,983	8,697	-	-	-	-	-	-	-	-	47,450
Information Technology	16,257	14,465	15,480	17,883	-	-	-	-	-	-	-	-	64,085
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	8,444	11,980	8,200	8,673	-	-	-	-	-	-	-	-	37,297
Project MGMT Office	12,904	14,358	14,974	15,408	-	-	-	-	-	-	-	-	57,644
Managed Care Contract	7,116	6,835	7,346	7,112	-	-	-	-	-	-	-	-	28,409
Total Overhead Allocations	552,033	725,428	894,736	817,675	-	-	-	-	-	-	-	-	2,989,871
Total Expenses	4,524,688	4,510,830	4,964,927	4,773,145	-	-	-	-	-	-	-	-	18,773,589
Net Margin	\$ (4,479,453)	\$ 1,039,129	\$ (1,391,992)	\$ (1,537,031)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,369,346)
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ -	\$ -	\$ 2,591,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,591,724

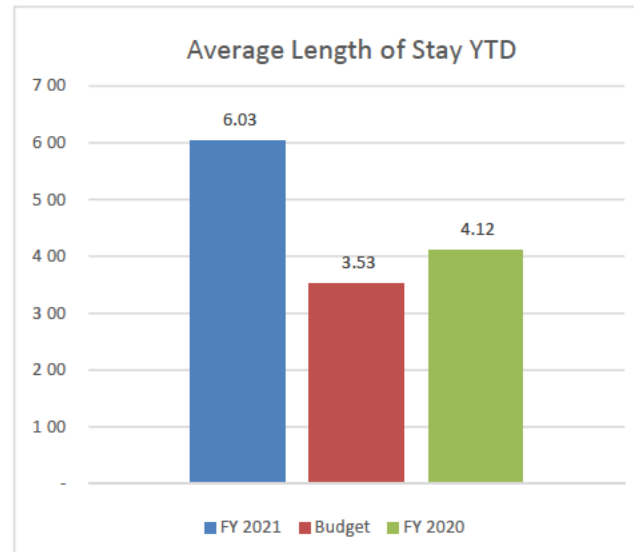
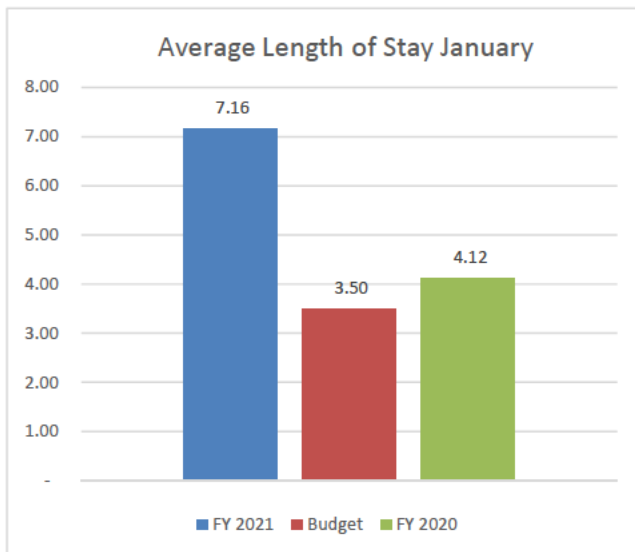
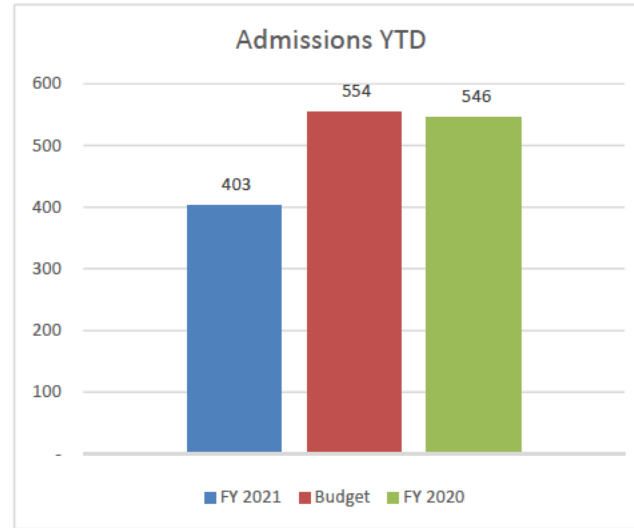
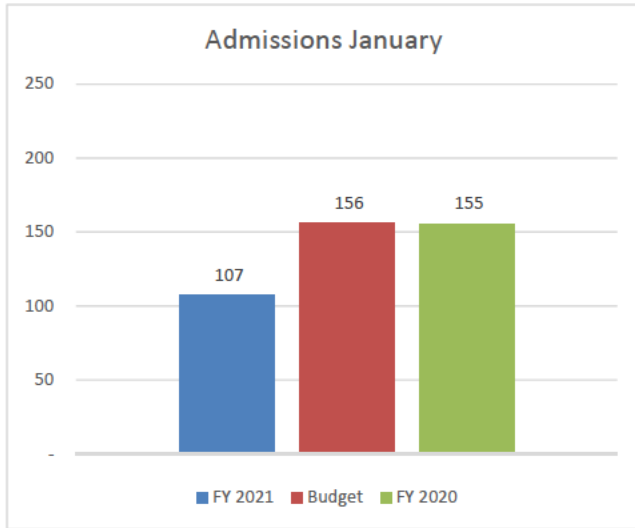
Lakeside Medical Center
Statistical Information

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total
Admissions																
Newborn	10	9	3	5	-	-	-	-	-	-	-	-	27	-	0.0%	73
Pediatrics	3	2	3	2	-	-	-	-	-	-	-	-	10	23	(56.1%)	22
Adult	101	77	88	100	-	-	-	-	-	-	-	-	366	531	(31.1%)	451
Total	114	88	94	107	-	-	-	-	-	-	-	-	403	554	(27.3%)	546
Adjusted Admissions	311	221	213	248									993	1,728	(42.5%)	1,636
Patient Days																
Med Surg 2nd and 3rd Floor (14 beds)	37	39	27	81	-	-	-	-	-	-	-	-	184	261	(29.5%)	261
Pediatrics (12 beds)	18	22	30	27	-	-	-	-	-	-	-	-	97	108	(10.2%)	108
Telemetry (22 beds)	245	223	397	449	-	-	-	-	-	-	-	-	1,314	891	47.6%	887
ICU (6 beds)	128	141	158	156	-	-	-	-	-	-	-	-	583	457	27.6%	455
Obstetrics (16 beds)	29	25	14	17	-	-	-	-	-	-	-	-	85	235	(63.8%)	234
Total (70 beds)	457	450	626	730	-	-	-	-	-	-	-	-	2,263	1,951	16.0%	1,945
Adjusted Acute Patient Days	1,248	1,131	1,419	1,692									5,489	6,086	(9.8%)	5,795
Other Key Inpatient Statistics																
Occupancy Percentage	21%	0.2143	0.2885	0.3364	-	-	-	-	-	-	-	-	9%	23%	(60.9%)	23%
Average Daily Census (excl. newborns)	14.7	15.0	20.2	23.5	-	-	-	-	-	-	-	-	18.4	15.9	15.7%	15.8
Average Daily Census (incl. newborns)	14.8	15.0	20.6	24.1	-	-	-	-	-	-	-	-	18.6	15.9	17.2%	17.4
Average Length of Stay (excl newborns)	4.39	5.70	6.88	7.16	-	-	-	-	-	-	-	-	6.03	3.53	71.1%	4.12
Average Length of Stay (incl newborns)	4.02	5.11	6.79	6.97	-	-	-	-	-	-	-	-	5.72	3.53	62.3%	3.93
Case Mix Index- Medicare	1.9433	1.7109	1.3353	2.4190	-	-	-	-	-	-	-	-	-	-	-	1.5112
Case Mix Index- Medicaid	0.5706	2.1950	2.4349	1.7665	-	-	-	-	-	-	-	-	-	-	-	0.7323
Case Mix Index- All Payers	1.3453	1.5504	1.6374	2.0162	-	-	-	-	-	-	-	-	-	-	-	1.1405
Emergency Room and Outpatients																
ER Admissions	45	29	222	37	-	-	-	-	-	-	-	-	333	319	4.5%	391
ER Visits	1,376	1,275	1,307	1,509	-	-	-	-	-	-	-	-	5,467	7,566	(27.7%)	8,293
Outpatient Visits	280	235	247	213	-	-	-	-	-	-	-	-	975	1,157	(15.7%)	1,904
ER and Outpatient Visits	1,656	1,510	1,554	1,722	-	-	-	-	-	-	-	-	6,442	8,723	(26.2%)	10,197
Observation Patient Stays	219	202	169	182	-	-	-	-	-	-	-	-	772	1,318	(41.4%)	1,073
Surgery and Other Procedures																
Inpatient Surgeries	24	31	30	28	-	-	-	-	-	-	-	-	113	163	(30.8%)	169
Outpatient Surgeries	7	6	10	5	-	-	-	-	-	-	-	-	28	15	86.7%	19
Endoscopies	19	9	11	14	-	-	-	-	-	-	-	-	53	63	(15.5%)	52
Radiology Procedures	2,280	1,983	2,163	2,449	-	-	-	-	-	-	-	-	8,875	10,103	(12.2%)	10,168
Lab Charges	14,701	14,408	15,963	18,014	-	-	-	-	-	-	-	-	63,086	71,501	(11.8%)	67,979
Staffing																
Paid FTE	281.61	273.82	271.52	270.27	-	-	-	-	-	-	-	-	274.31	291.95	(6.0%)	297.63
Paid FTE per Adjusted Occupied Bed	7.00	7.27	5.93	4.95	-	-	-	-	-	-	-	-	6.15	5.90	4.4%	6.32
Operational Performance																
Gross Revenue Per Adj Pat Day	8,524	8,857	7,819	7,364									8,141	8,219	(1.0%)	8,496
Net Revenue Per Adj Pat Day	(49)	4,894	2,487	2,180									3,171	1,937	63.7%	1,216
Salaries & Benefits as % of Net Pat Revenue	-3759%	36%	61%	54%									67%	75%	(10.6%)	128%
Labor Cost per Adj Pat Day	1,861	1,782	1,515	1,173									1,583	1,449	9.2%	1,515
Total Expense Per Adj Pat Day	2,976	3,117	2,686	2,184									2,741	2,462	11.3%	2,696

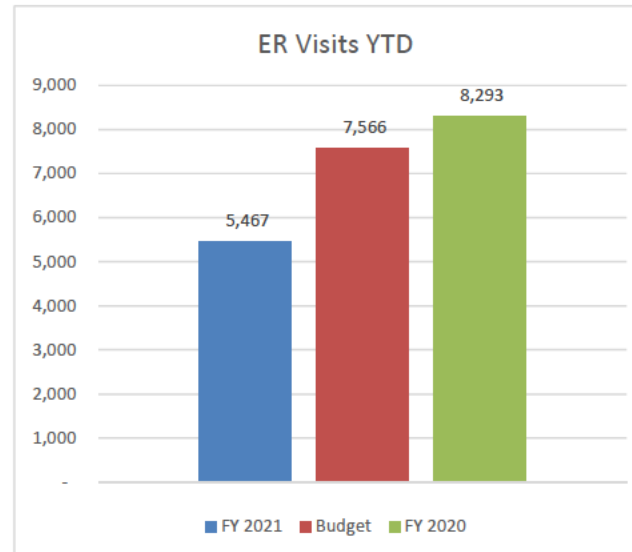
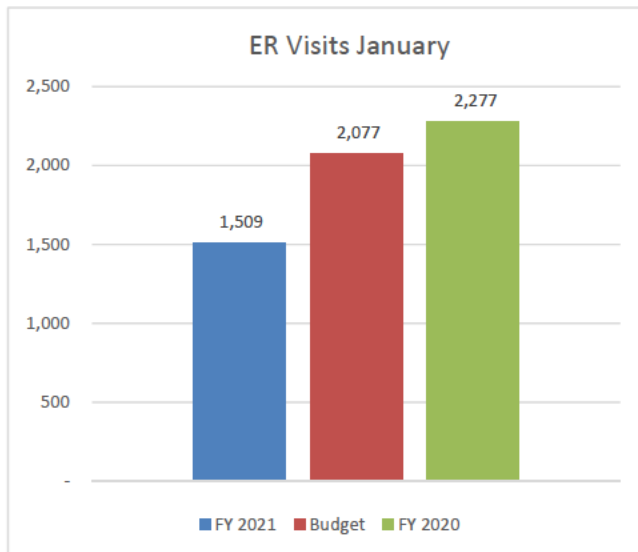
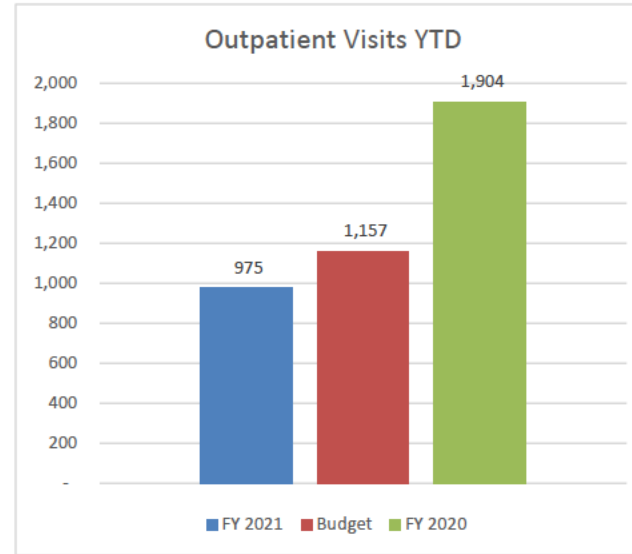
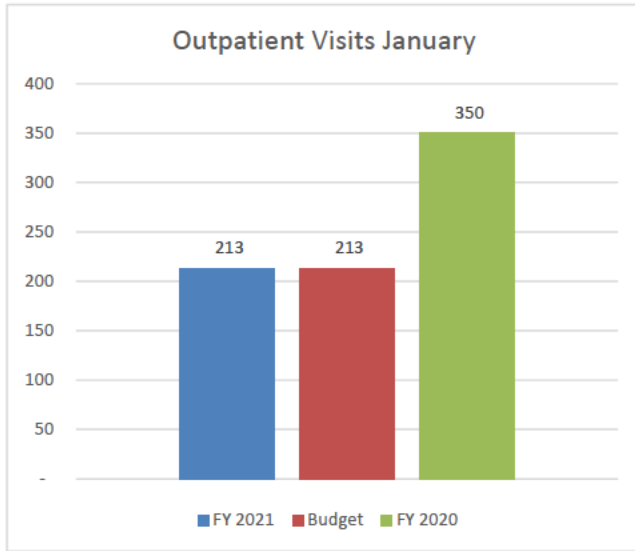
LAKESIDE MEDICAL CENTER Inpatient



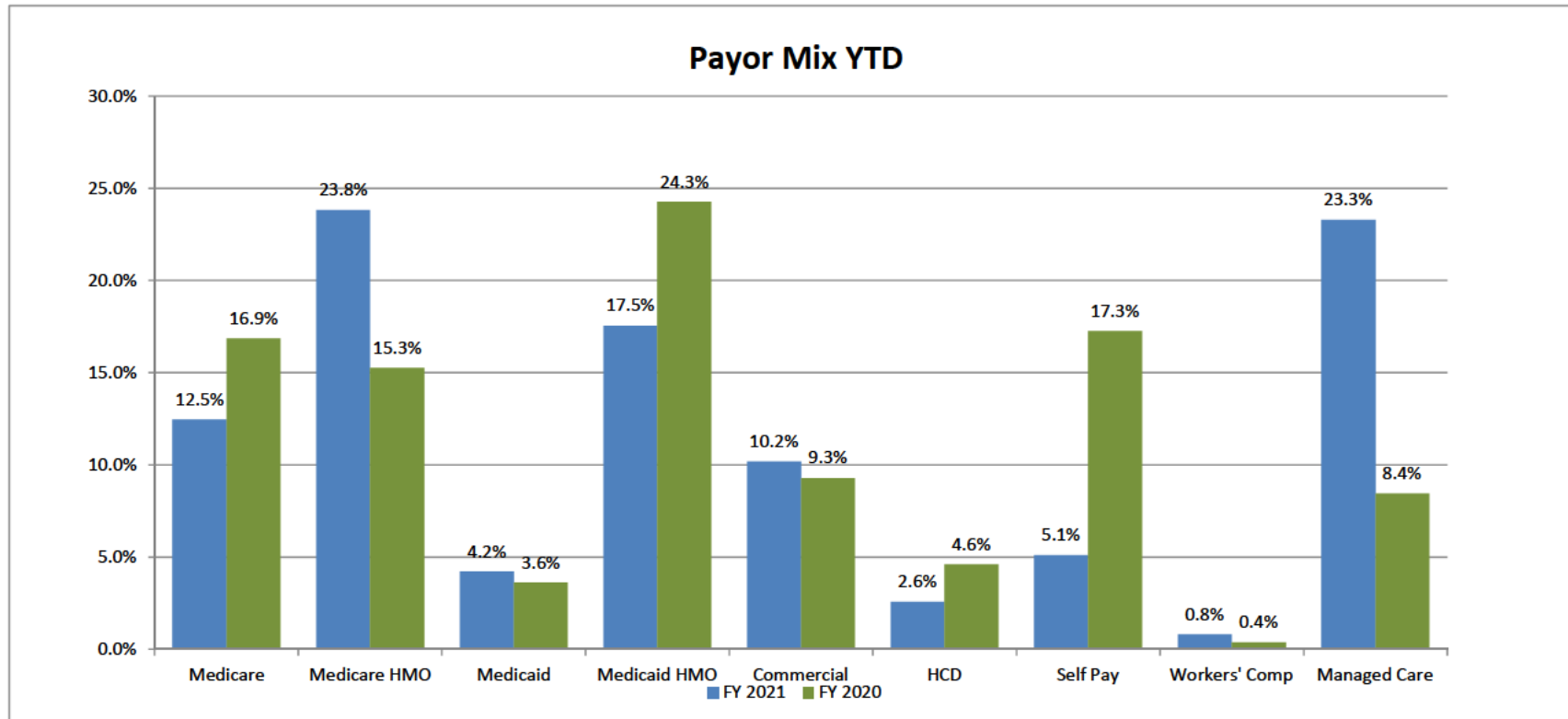
LAKESIDE MEDICAL CENTER Inpatient



LAKESIDE MEDICAL CENTER Outpatient



LAKESIDE MEDICAL CENTER Revenue





SUPPLEMENTAL INFORMATION

PRIMARY CARE CLINICS

Primary Care Clinics Statement of Revenues and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,321,289	1,193,479	127,810	10.7%	2,006,755	(685,465)	(34.2%)	6,384,041	4,656,745	1,727,296	37.1%	7,810,806	(1,426,765)	(18.3%)
							Gross Patient Revenue						
303,580	216,678	(86,902)	(40.1%)	363,658	60,078	16.5%	1,738,138	842,756	(895,382)	(106.2%)	1,425,721	(312,417)	(21.9%)
434,796	468,529	33,733	7.2%	727,882	293,085	40.3%	2,343,983	1,835,757	(508,226)	(27.7%)	2,982,983	639,000	21.4%
338,348	168,913	(169,435)	(100.3%)	343,282	4,934	1.4%	1,065,520	658,317	(407,203)	(61.9%)	1,184,902	119,382	10.1%
1,076,724	854,120	(222,604)	(26.1%)	1,434,822	358,098	25.0%	5,147,642	3,336,830	(1,810,812)	(54.3%)	5,593,606	445,964	8.0%
704,172	363,615	340,557	93.7%	190,933	513,239	268.8%	1,756,126	1,420,955	335,171	23.6%	1,303,939	452,187	35%
948,737	702,974	245,763	35.0%	762,866	185,871	24.4%	2,992,525	2,740,870	251,655	9.2%	3,521,139	(528,614)	(15.0%)
71.80%	58.90%			38.01%			46.88%	58.86%		45.08%			
							Net Patient Revenue						
2,271,653	1,206,007	1,065,646	88.4%	383,141	1,888,513	492.9%	2,506,033	1,416,117	1,089,916	77.0%	513,031	1,993,002	388.5%
-	540,467	(540,467)	(100.0%)	-	-	0.0%	588,890	3,028,699	(2,439,809)	(80.6%)	-	588,890	0.0%
809	45,034	(44,226)	(98.2%)	1,641	(832)	(50.7%)	15,531	180,136	(164,605)	(91.4%)	32,475	(16,944)	(52.2%)
2,272,462	1,791,508	480,954	26.8%	384,782	1,887,680	490.6%	3,110,453	4,624,952	(1,514,499)	(32.7%)	545,506	2,564,947	470.2%
3,221,199	2,494,482	726,717	29.1%	1,147,648	2,073,552	180.7%	6,102,978	7,365,822	(1,262,844)	(17.1%)	4,066,645	2,036,333	50.1%
							Total Revenues						
<i>Direct Operational Expenses:</i>													
1,482,538	1,394,572	(87,966)	(6.3%)	1,204,612	(277,925)	(23.1%)	5,583,259	5,774,791	191,532	3.3%	5,450,600	(132,659)	(2.4%)
407,085	378,735	(28,350)	(7.5%)	354,929	(52,156)	(14.7%)	1,564,732	1,538,051	(26,681)	(1.7%)	1,478,870	(85,862)	(5.8%)
71,484	53,818	(17,666)	(32.8%)	125,015	53,531	42.8%	199,724	203,911	4,187	2.1%	349,891	150,167	42.9%
84,529	114,455	29,926	26.1%	32,205	(52,324)	(162.5%)	174,770	444,293	269,523	60.7%	146,010	(28,760)	(19.7%)
12,332	26,518	14,186	53.5%	15,087	2,755	18.3%	28,194	106,172	77,978	73.4%	43,870	15,676	35.7%
45,535	78,372	32,837	41.9%	61,772	16,238	26.3%	249,733	302,874	53,141	17.5%	227,179	(22,554)	(9.9%)
55,947	56,605	658	1.2%	79,805	23,859	29.9%	271,772	218,753	(53,019)	(24.2%)	337,056	65,284	19.4%
7,491	9,629	2,138	22.2%	19,129	11,638	60.8%	21,981	38,516	16,535	42.9%	87,163	65,182	74.8%
102,475	114,572	12,097	10.6%	102,313	(163)	(0.2%)	409,831	441,596	31,765	7.2%	461,267	51,436	11.2%
6,515	7,341	826	11.3%	4,942	(1,573)	(31.8%)	29,297	29,364	67	0.2%	23,405	(5,891)	(25.2%)
30,184	38,973	8,789	22.6%	43,749	13,566	31.0%	100,173	157,147	56,974	36.3%	134,076	33,902	25.3%
4,649	4,334	(315)	(7.3%)	2,377	(2,272)	(95.6%)	14,973	17,336	2,363	13.6%	9,508	(5,465)	(57.5%)
2,310,763	2,277,924	(32,839)	(1.4%)	2,045,937	(264,826)	(12.9%)	8,648,438	9,272,804	624,366	6.7%	8,748,894	100,456	1.1%
							Total Operational Expenses						
910,436	216,558	693,878	320.4%	(898,289)	1,808,725	(201.4%)	(2,545,460)	(1,906,982)	(638,478)	33.5%	(4,682,249)	2,136,789	(45.6%)
							Net Performance before Depreciation & Overhead Allocations						

Primary Care Clinics Statement of Revenues and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
31,896	17,334	(14,562)	(84.0%)	19,329	(12,567)	(65.0%)	Depreciation	126,891	69,336	(57,555)	(83.0%)	69,145	(57,747)	(83.5%)
<i>Overhead Allocations:</i>														
1,899	2,875	976	34.0%	1,944	46	2.3%	Risk Mgt	7,573	11,500	3,926	34.1%	7,646	73	0.9%
191,807	206,967	15,160	7.3%	272,531	80,724	29.6%	Rev Cycle	777,926	827,869	49,942	6.0%	489,662	(288,264)	(58.9%)
2,200	3,852	1,652	42.9%	5,263	3,064	58.2%	Internal Audit	7,105	15,406	8,301	53.9%	22,962	15,857	69.1%
18,248	19,768	1,521	7.7%	17,204	(1,044)	(6.1%)	Home Office Facilities	73,601	79,074	5,473	6.9%	75,392	1,791	2.4%
49,639	33,232	(16,407)	(49.4%)	34,890	(14,749)	(42.3%)	Administration	136,773	132,928	(3,845)	(2.9%)	138,422	1,648	1.2%
48,416	47,193	(1,223)	(2.6%)	39,343	(9,074)	(23.1%)	Human Resources	205,796	188,773	(17,023)	(9.0%)	179,651	(26,145)	(14.6%)
13,841	17,241	3,400	19.7%	13,924	83	0.6%	Legal	57,907	68,965	11,058	16.0%	60,752	2,844	4.7%
7,478	8,048	571	7.1%	5,290	(2,188)	(41.4%)	Records	30,192	32,193	2,001	6.2%	26,130	(4,062)	(15.5%)
8,017	6,886	(1,131)	(16.4%)	15,681	7,664	48.9%	Compliance	21,041	27,544	6,503	23.6%	37,133	16,092	43.3%
6,621	7,007	386	5.5%	-	(6,621)	0.0%	Comm Engage Plan	26,433	28,028	1,595	5.7%	-	(26,433)	0.0%
96,616	82,884	(13,732)	(16.6%)	-	(96,616)	0.0%	IT Operations	288,962	331,534	42,572	12.8%	-	(288,962)	0.0%
7,739	8,445	707	8.4%	-	(7,739)	0.0%	IT Security	30,411	33,781	3,370	10.0%	-	(30,411)	0.0%
44,176	40,421	(3,755)	(9.3%)	-	(44,176)	0.0%	IT Applications	135,279	161,683	26,405	16.3%	-	(135,279)	0.0%
46,399	47,251	852	1.8%	-	(46,399)	0.0%	Security Services	176,788	189,005	12,217	6.5%	-	(176,788)	0.0%
81,914	121,543	39,629	32.6%	-	(81,914)	0.0%	IT EPIC	249,269	486,173	236,904	48.7%	-	(249,269)	0.0%
29,666	31,665	1,999	6.3%	46,646	16,980	36.4%	Finance	116,410	126,658	10,248	8.1%	136,402	19,992	14.7%
5,257	10,057	4,800	47.7%	11,326	6,069	53.6%	Public Relations	28,681	40,228	11,546	28.7%	47,381	18,699	39.5%
10,810	8,303	(2,507)	(30.2%)	97,188	86,378	88.9%	Information Technology	38,737	33,211	(5,526)	(16.6%)	334,553	295,816	88.4%
5,242	4,761	(481)	(10.1%)	2,441	(2,802)	(114.8%)	Corporate Quality	22,544	19,045	(3,500)	(18.4%)	9,550	(12,994)	(136.1%)
9,313	11,235	1,922	17.1%	9,544	230	2.4%	Project MGMT Office	34,843	44,941	10,098	22.5%	26,262	(8,581)	(32.7%)
1,204	1,328	125	9.4%	2,038	834	40.9%	Managed Care Contract	4,809	5,313	505	9.5%	11,695	6,887	58.9%
686,500	720,963	34,463	4.8%	575,252	(111,248)	(19.3%)	Total Overhead Allocations	2,471,082	2,883,853	412,770	14.3%	1,603,593	(867,490)	(54.1%)
3,029,159	3,016,221	(12,938)	(0.4%)	2,640,518	(388,642)	(14.7%)	Total Expenses	11,246,412	12,225,993	979,581	8.0%	10,421,632	(824,780)	(7.9%)
\$ 192,040	\$ (521,739)	\$ 713,779	(136.8%)	\$ (1,492,870)	\$ 1,684,910	(112.9%)	Net Margin	\$ (5,143,434)	\$ (4,860,171)	\$ (283,263)	5.8%	\$ (6,354,987)	\$ 1,211,553	(19.1%)
(16,646)	64,125	80,771	126.0%	21,988	38,634	175.7%	Capital	-	595,710	595,710	100.0%	21,988	21,988	100.0%
\$ -	\$ 581,000	\$ 581,000	100.0%	\$ 1,495,529	\$ 1,495,529	100.0%	General Fund Support/ Transfer In	\$ 5,270,026	\$ 5,487,000	\$ 216,974	4.0%	\$ 6,307,830	\$ 1,037,804	16.5%

Primary Care Clinics Statement of Revenues and Expenses by Month

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Year to Date
Gross Patient Revenue	1,842,091	1,535,619	1,685,042	1,321,289	-	-	-	-	-	-	-	-	6,384,041
Contractual Allowances	509,972	470,624	453,962	303,580	-	-	-	-	-	-	-	-	1,738,138
Charity Care	158,009	-	1,751,178	434,796	-	-	-	-	-	-	-	-	2,343,983
Bad Debt	788,060	799,873	(860,761)	338,348	-	-	-	-	-	-	-	-	1,065,520
Other Patient Revenue	414,367	286,936	350,651	704,172	-	-	-	-	-	-	-	-	1,756,126
Net Patient Revenue	800,416	552,056	691,315	948,737	-	-	-	-	-	-	-	-	2,992,525
Collections %	43.45%	35.95%	41.03%	71.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	46.88%
Grant Funds	104,059	-	130,321	2,271,653	-	-	-	-	-	-	-	-	2,506,033
Other Financial Assistance	-	-	588,890	-	-	-	-	-	-	-	-	-	588,890
Other Revenue	9,732	1,689	3,302	809	-	-	-	-	-	-	-	-	15,531
Total Other Revenues	113,791	1,689	722,512	2,272,462	-	-	-	-	-	-	-	-	3,110,453
Total Revenues	914,207	553,745	1,413,827	3,221,199	-	-	-	-	-	-	-	-	6,102,978
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,612,557	1,177,306	1,310,859	1,482,538	-	-	-	-	-	-	-	-	5,583,259
Benefits	394,482	358,883	404,282	407,085	-	-	-	-	-	-	-	-	1,564,732
Purchased Services	35,150	59,503	33,586	71,484	-	-	-	-	-	-	-	-	199,724
Medical Supplies	19,841	24,253	46,148	84,529	-	-	-	-	-	-	-	-	174,770
Other Supplies	2,686	4,538	8,638	12,332	-	-	-	-	-	-	-	-	28,194
Medical Services	92,709	55,338	56,152	45,535	-	-	-	-	-	-	-	-	249,733
Drugs	82,365	73,242	60,219	55,947	-	-	-	-	-	-	-	-	271,772
Repairs & Maintenance	6,725	4,061	3,703	7,491	-	-	-	-	-	-	-	-	21,981
Lease & Rental	105,605	104,935	96,815	102,475	-	-	-	-	-	-	-	-	409,831
Utilities	5,024	10,320	7,438	6,515	-	-	-	-	-	-	-	-	29,297
Other Expense	26,726	23,914	19,350	30,184	-	-	-	-	-	-	-	-	100,173
Insurance	3,716	3,716	2,892	4,649	-	-	-	-	-	-	-	-	14,973
Total Operational Expenses	2,387,586	1,900,008	2,050,081	2,310,763	-	-	-	-	-	-	-	-	8,648,438
Net Performance before Depreciation & Overhead Allocations	(1,473,379)	(1,346,263)	(636,254)	910,436	-	-	-	-	-	-	-	-	(2,545,460)
Depreciation	20,995	42,335	31,665	31,896	-	-	-	-	-	-	-	-	126,891
<i>Overhead Allocations:</i>													
Risk Mgt	2,012	1,749	1,914	1,899	-	-	-	-	-	-	-	-	7,573
Rev Cycle	215,318	177,247	193,553	191,807	-	-	-	-	-	-	-	-	777,926
Internal Audit	261	2,616	2,029	2,200	-	-	-	-	-	-	-	-	7,105
Home Office Facilities	17,338	17,140	20,876	18,248	-	-	-	-	-	-	-	-	73,601
Administration	23,989	26,119	37,026	49,639	-	-	-	-	-	-	-	-	136,773
Human Resources	42,681	36,896	77,803	48,416	-	-	-	-	-	-	-	-	205,796
Legal	10,774	17,493	15,799	13,841	-	-	-	-	-	-	-	-	57,907
Records	7,126	7,518	8,070	7,478	-	-	-	-	-	-	-	-	30,192
Compliance	4,813	5,086	3,125	8,017	-	-	-	-	-	-	-	-	21,041
Comm Engage Plan	6,756	6,116	6,940	6,621	-	-	-	-	-	-	-	-	26,433
IT Operations	50,805	70,691	70,850	96,616	-	-	-	-	-	-	-	-	288,962
IT Security	7,989	5,317	9,366	7,739	-	-	-	-	-	-	-	-	30,411
IT Applications	23,045	40,862	27,197	44,176	-	-	-	-	-	-	-	-	135,279
Security Services	42,428	41,825	46,136	46,399	-	-	-	-	-	-	-	-	176,788
IT EPIC	48,185	53,582	65,588	81,914	-	-	-	-	-	-	-	-	249,269
Finance	29,725	28,440	28,580	29,666	-	-	-	-	-	-	-	-	116,410
Public Relations	11,466	8,342	3,617	5,257	-	-	-	-	-	-	-	-	28,681
Information Technology	9,827	8,743	9,357	10,810	-	-	-	-	-	-	-	-	38,737
Corporate Quality	5,104	7,241	4,957	5,242	-	-	-	-	-	-	-	-	22,544
Project MGMT Office	7,800	8,679	9,051	9,313	-	-	-	-	-	-	-	-	34,843
Managed Care Contract	1,205	1,157	1,243	1,204	-	-	-	-	-	-	-	-	4,809
Total Overhead Allocations	568,646	572,859	643,078	686,500	-	-	-	-	-	-	-	-	2,471,082
Total Expenses	2,977,227	2,515,202	2,724,824	3,029,159	-	-	-	-	-	-	-	-	11,246,412
Net Margin	\$ (2,063,020)	\$ (1,961,457)	\$ (1,310,997)	\$ 192,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,143,434)
Capital	-	13,568	3,078	(16,646)	-	-	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	2,042,025	-	3,228,001	-	-	-	-	-	-	-	-	-	\$ 5,270,026

Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,105,247	928,329	176,918	19.1%	1,659,040	(553,792)	(33.4%)	5,263,151	3,591,197	1,671,954	46.6%	6,427,787	(1,164,636)	(18.1%)
Gross Patient Revenue							Gross Patient Revenue						
230,881	173,293	(57,588)	(33.2%)	313,021	82,140	26.2%	1,353,599	668,623	(684,976)	(102.4%)	1,238,023	(115,575)	(9.3%)
364,667	316,186	(48,481)	(15.3%)	536,557	171,891	32.0%	1,787,981	1,222,777	(565,204)	(46.2%)	2,185,995	398,013	18.2%
286,961	151,954	(135,007)	(88.8%)	335,307	48,345	14.4%	980,128	590,711	(389,417)	(65.9%)	1,135,227	155,099	13.7%
882,509	641,433	(241,076)	(37.6%)	1,184,885	302,376	25.5%	4,121,708	2,482,111	(1,639,597)	(66.1%)	4,559,245	437,538	9.6%
498,709	267,636	231,073	86.3%	152,413	346,296	227.2%	1,265,536	1,031,950	233,586	22.6%	917,671	347,865	37.9%
721,447	554,532	166,915	30.1%	626,568	94,879	15.1%	2,406,979	2,141,036	265,943	12.4%	2,786,212	(379,233)	(13.6%)
65.27%	59.73%			37.77%			45.73%	59.62%			43.35%		
Net Patient Revenue							Net Patient Revenue						
1,771,147	993,404	777,743	78.3%	310,734	1,460,413	470.0%	1,978,236	1,171,739	806,497	68.8%	440,625	1,537,611	349.0%
-	540,467	(540,467)	(100.0%)	-	-	0.0%	377,627	3,028,699	(2,651,072)	(87.5%)	-	377,627	0.0%
809	45,034	(44,226)	(98.2%)	1,641	(832)	(50.7%)	15,531	180,136	(164,605)	(91.4%)	32,475	(16,944)	(52.2%)
Other Revenue							Other Revenue						
1,771,956	1,578,905	193,051	12.2%	312,375	1,459,581	467.3%	2,371,393	4,380,574	(2,009,181)	(45.9%)	473,099	1,898,294	401.2%
Total Other Revenues							Total Other Revenues						
2,493,403	2,133,437	359,966	16.9%	938,943	1,554,460	165.6%	4,778,372	6,521,610	(1,743,238)	(26.7%)	3,259,312	1,519,061	46.6%
Total Revenues							Total Revenues						
<i>Direct Operational Expenses:</i>													
1,245,520	1,179,875	(65,645)	(5.6%)	972,109	(273,411)	(28.1%)	4,659,344	4,885,559	226,215	4.6%	4,498,231	(161,113)	(3.6%)
343,987	323,366	(20,621)	(6.4%)	292,680	(51,307)	(17.5%)	1,312,499	1,312,781	282	0.0%	1,220,275	(92,224)	(7.6%)
69,667	50,676	(18,991)	(37.5%)	112,145	42,478	37.9%	188,150	191,362	3,212	1.7%	307,184	119,034	38.8%
77,854	101,890	24,036	23.6%	17,465	(60,389)	(345.8%)	140,854	393,752	252,898	64.2%	97,127	(43,728)	(45.0%)
12,416	19,093	6,677	35.0%	13,945	1,529	11.0%	27,756	76,372	48,616	63.7%	38,674	10,918	28.2%
45,535	78,372	32,837	41.9%	61,772	16,238	26.3%	249,733	302,874	53,141	17.5%	227,179	(22,554)	(9.9%)
55,947	56,541	594	1.1%	79,783	23,836	29.9%	271,772	218,497	(53,275)	(24.4%)	337,033	65,261	19.4%
6,209	7,308	1,099	15.0%	15,943	9,733	61.1%	19,293	29,232	9,939	34.0%	72,378	53,084	73.3%
86,387	91,793	5,406	5.9%	77,128	(9,260)	(12.0%)	320,221	350,480	30,259	8.6%	357,902	37,681	10.5%
6,262	6,008	(254)	(4.2%)	3,816	(2,447)	(64.1%)	21,632	24,032	2,400	10.0%	19,531	(2,101)	(10.8%)
27,231	33,480	6,249	18.7%	38,670	11,439	29.6%	90,130	134,170	44,040	32.8%	121,783	31,653	26.0%
4,609	4,293	(316)	(7.4%)	2,346	(2,263)	(96.5%)	14,810	17,172	2,362	13.8%	9,384	(5,426)	(57.8%)
Insurance							Insurance						
1,981,624	1,952,695	(28,929)	(1.5%)	1,687,802	(293,822)	(17.4%)	7,316,195	7,936,283	620,088	7.8%	7,306,680	(9,514)	(0.1%)
Total Operational Expenses							Total Operational Expenses						
511,779	180,742	331,037	183.2%	(748,859)	1,260,638	(168.3%)	(2,537,822)	(1,414,673)	(1,123,149)	79.4%	(4,047,369)	1,509,546	(37.3%)
Net Performance before Depreciation & Overhead Allocations							Net Performance before Depreciation & Overhead Allocations						

Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
24,438	12,917	(11,521)	(89.2%)	14,197	(10,241)	(72.1%)	Depreciation	97,754	51,668	(46,086)	(89.2%)	51,695	(46,059)	(89.1%)
<i>Overhead Allocations:</i>														
1,629	2,464	835	33.9%	1,599	(30)	(1.9%)	Risk Mgt	6,496	9,855	3,358	34.1%	6,288	(209)	(3.3%)
161,938	174,743	12,805	7.3%	221,379	59,440	26.9%	Rev Cycle	656,785	698,973	42,188	6.0%	397,755	(259,030)	(65.1%)
1,887	3,301	1,414	42.8%	4,329	2,442	56.4%	Internal Audit	6,095	13,202	7,107	53.8%	18,884	12,789	67.7%
16,431	17,713	1,282	7.2%	15,375	(1,056)	(6.9%)	Home Office Facilities	66,273	70,853	4,580	6.5%	67,380	1,107	1.6%
42,581	28,478	(14,103)	(49.5%)	28,693	(13,889)	(48.4%)	Administration	117,326	113,912	(3,414)	(3.0%)	113,835	(3,491)	(3.1%)
41,875	40,768	(1,106)	(2.7%)	32,207	(9,667)	(30.0%)	Human Resources	177,990	163,074	(14,917)	(9.1%)	147,068	(30,922)	(21.0%)
11,873	14,775	2,902	19.6%	11,451	(422)	(3.7%)	Legal	49,674	59,100	9,426	15.9%	49,961	287	0.6%
6,414	6,897	482	7.0%	4,350	(2,064)	(47.5%)	Records	25,899	27,588	1,689	6.1%	21,489	(4,410)	(20.5%)
6,877	5,901	(976)	(16.5%)	12,896	6,019	46.7%	Compliance	18,049	23,604	5,554	23.5%	30,537	12,488	40.9%
5,679	6,005	325	5.4%	-	(5,679)	0.0%	Comm Engage Plan	22,675	24,018	1,343	5.6%	-	(22,675)	0.0%
82,878	71,027	(11,852)	(16.7%)	-	(82,878)	0.0%	IT Operations	247,876	284,107	36,231	12.8%	-	(247,876)	0.0%
6,638	7,237	599	8.3%	-	(6,638)	0.0%	IT Security	26,087	28,949	2,862	9.9%	-	(26,087)	0.0%
37,894	34,638	(3,256)	(9.4%)	-	(37,894)	0.0%	IT Applications	116,044	138,554	22,510	16.2%	-	(116,044)	0.0%
39,458	40,184	726	1.8%	-	(39,458)	0.0%	Security Services	150,340	160,736	10,396	6.5%	-	(150,340)	0.0%
70,267	104,156	33,889	32.5%	-	(70,267)	0.0%	IT EPIC	213,827	416,624	202,797	48.7%	-	(213,827)	0.0%
25,448	27,135	1,687	6.2%	38,361	12,913	33.7%	Finance	99,858	108,539	8,681	8.0%	112,174	12,316	11.0%
4,509	8,618	4,109	47.7%	9,314	4,805	51.6%	Public Relations	24,603	34,473	9,870	28.6%	38,965	14,362	36.9%
9,273	7,115	(2,158)	(30.3%)	79,925	70,653	88.4%	Information Technology	33,229	28,460	(4,769)	(16.8%)	275,130	241,901	87.9%
4,497	4,080	(417)	(10.2%)	2,007	(2,490)	(124.0%)	Corporate Quality	19,339	16,320	(3,018)	(18.5%)	7,853	(11,485)	(146.2%)
7,989	9,628	1,639	17.0%	7,849	(140)	(1.8%)	Project MGMT Office	29,889	38,512	8,623	22.4%	21,597	(8,292)	(38.4%)
1,016	1,122	105	9.4%	1,655	639	38.6%	Managed Care Contract	4,060	4,486	426	9.5%	9,500	5,440	57.3%
587,052	615,984	28,932	4.7%	471,390	(115,662)	(24.5%)	Total Overhead Allocations	2,112,413	2,463,937	351,524	14.3%	1,318,418	(793,995)	(60.2%)
2,593,114	2,581,596	(11,518)	(0.4%)	2,173,389	(419,726)	(19.3%)	Total Expenses	9,526,362	10,451,888	925,526	8.9%	8,676,793	(849,569)	(9.8%)
\$ (99,711)	\$ (448,159)	\$ 348,448	(77.8%)	\$ (1,234,446)	\$ 1,134,735	(91.9%)	Net Margin	\$ (4,747,990)	\$ (3,930,278)	\$ (817,712)	20.8%	\$ (5,417,482)	\$ 669,492	(12.4%)
-	64,125	64,125	100.0%	9,207	9,207	100.0%	Capital	-	595,710	595,710	100.0%	9,207	9,207	100.0%
-	-	-	0.0%	-	-	0.0%	Capital Contributions	-	-	-	0.0%	-	-	0.0%
\$ -	\$ 510,000	\$ 510,000	100.0%	\$ 1,540,074	\$ 1,540,074	100.0%	General Fund Support/ Transfer In	\$ 4,576,903	\$ 4,570,000	\$ (6,903)	(0.2%)	\$ 5,365,786	\$ 788,883	14.7%

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
216,042	265,150	(49,108)	(18.5%)	347,715	(131,673)	(37.9%)	1,120,890	1,065,548	55,342	5.2%	1,383,019	(262,129)	(19.0%)
72,700	43,385	(29,315)	(67.6%)	50,637	(22,062)	(43.6%)	384,540	174,133	(210,407)	(120.8%)	187,697	(196,842)	(104.9%)
70,130	152,343	82,213	54.0%	191,324	121,195	63.3%	556,002	612,980	56,978	9.3%	796,988	240,986	30.2%
51,386	16,959	(34,427)	(203.0%)	7,976	(43,411)	(544.3%)	85,393	67,606	(17,787)	(26.3%)	49,675	(35,718)	(71.9%)
194,216	212,687	18,471	8.7%	249,937	55,721	22.3%	1,025,934	854,719	(171,215)	(20.0%)	1,034,360	8,426	0.8%
205,463	95,979	109,484	114.1%	38,520	166,943	433.4%	490,589	389,005	101,584	26.1%	386,268	104,321	27.0%
227,290	148,442	78,848	53.1%	136,298	90,992	66.8%	585,546	599,834	(14,288)	(2.4%)	734,927	(149,381)	(20.3%)
105.21%	55.98%			39.20%			52.24%	56.29%		53.14%			
500,506	212,603	287,903	135.4%	72,407	428,100	591.2%	527,797	244,378	283,419	116.0%	72,407	455,391	628.9%
-	-	-	0.0%	-	-	0.0%	211,263	-	211,263	0.0%	-	211,263	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
500,506	212,603	287,903	135.4%	72,407	428,100	591.2%	739,060	244,378	494,682	202.4%	72,407	666,654	920.7%
727,796	361,045	366,751	101.6%	208,705	519,091	248.7%	1,324,606	844,212	480,394	56.9%	807,333	517,272	64.1%
<i>Direct Operational Expenses:</i>													
237,018	214,697	(22,321)	(10.4%)	232,503	(4,515)	(1.9%)	923,915	889,232	(34,683)	(3.9%)	952,369	28,454	3.0%
63,098	55,369	(7,729)	(14.0%)	62,249	(849)	(1.4%)	252,233	225,270	(26,963)	(12.0%)	258,595	6,362	2.5%
1,817	3,142	1,325	42.2%	12,870	11,053	85.9%	11,574	12,549	975	7.8%	42,707	31,134	72.9%
6,675	12,565	5,890	46.9%	14,740	8,065	54.7%	33,916	50,541	16,625	32.9%	48,883	14,968	30.6%
(85)	7,425	7,510	101.1%	1,142	1,226	107.4%	437	29,800	29,363	98.5%	5,195	4,758	91.6%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	64	64	100.0%	22	22	100.0%	-	256	256	100.0%	22	22	100.0%
1,282	2,321	1,039	44.8%	3,187	1,905	59.8%	2,688	9,284	6,596	71.0%	14,786	12,098	81.8%
16,088	22,779	6,691	29.4%	25,185	9,097	36.1%	89,610	91,116	1,506	1.7%	103,365	13,755	13.3%
252	1,333	1,081	81.1%	1,126	874	77.6%	7,665	5,332	(2,333)	(43.8%)	3,874	(3,791)	(97.9%)
2,953	5,493	2,540	46.2%	5,079	2,126	41.9%	10,044	22,977	12,933	56.3%	12,293	2,249	18.3%
41	41	0	0.9%	31	(10)	(31.2%)	162	164	2	0.9%	124	(39)	(31.2%)
329,139	325,229	(3,910)	(1.2%)	358,135	28,996	8.1%	1,332,244	1,336,521	4,277	0.3%	1,442,214	109,970	7.6%
Net Performance before													
398,657	35,816	362,841	1,013.1%	(149,430)	548,087	(366.8%)	(7,638)	(492,309)	484,671	(98.4%)	(634,881)	627,243	(98.8%)

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
7,458	4,417	(3,041)	(68.8%)	5,132	(2,326)	(45.3%)	Depreciation	29,137	17,668	(11,469)	(64.9%)	17,449	(11,687)	(67.0%)
<i>Overhead Allocations:</i>														
270	411	141	34.4%	345	75	21.8%	Risk Mgt	1,077	1,645	568	34.5%	1,358	281	20.7%
29,869	32,224	2,355	7.3%	51,152	21,284	41.6%	Rev Cycle	121,141	128,895	7,754	6.0%	91,907	(29,234)	(31.8%)
313	551	238	43.2%	935	622	66.5%	Internal Audit	1,010	2,204	1,194	54.2%	4,079	3,068	75.2%
1,817	2,055	238	11.6%	1,828	12	0.6%	Home Office Facilities	7,328	8,221	893	10.9%	8,013	684	8.5%
7,058	4,754	(2,304)	(48.5%)	6,197	(861)	(13.9%)	Administration	19,447	19,016	(431)	(2.3%)	24,586	5,139	20.9%
6,542	6,425	(117)	(1.8%)	7,136	594	8.3%	Human Resources	27,806	25,700	(2,107)	(8.2%)	32,583	4,777	14.7%
1,968	2,466	498	20.2%	2,473	505	20.4%	Legal	8,234	9,866	1,632	16.5%	10,791	2,557	23.7%
1,063	1,151	88	7.7%	940	(124)	(13.2%)	Records	4,293	4,605	312	6.8%	4,641	348	7.5%
1,140	985	(155)	(15.7%)	2,785	1,645	59.1%	Compliance	2,992	3,940	949	24.1%	6,596	3,604	54.6%
941	1,002	61	6.1%	-	(941)	0.0%	Comm Engage Plan	3,758	4,010	251	6.3%	-	(3,758)	0.0%
13,737	11,857	(1,881)	(15.9%)	-	(13,737)	0.0%	IT Operations	41,086	47,428	6,341	13.4%	-	(41,086)	0.0%
1,100	1,208	108	8.9%	-	(1,100)	0.0%	IT Security	4,324	4,833	509	10.5%	-	(4,324)	0.0%
6,281	5,782	(499)	(8.6%)	-	(6,281)	0.0%	IT Applications	19,235	23,130	3,895	16.8%	-	(19,235)	0.0%
6,942	7,067	126	1.8%	-	(6,942)	0.0%	Security Services	26,449	28,269	1,821	6.4%	-	(26,449)	0.0%
11,647	17,387	5,740	33.0%	-	(11,647)	0.0%	IT EPIC	35,443	69,549	34,107	49.0%	-	(35,443)	0.0%
4,218	4,530	312	6.9%	8,285	4,067	49.1%	Finance	16,552	18,119	1,567	8.6%	24,228	7,676	31.7%
747	1,439	691	48.0%	2,012	1,264	62.8%	Public Relations	4,078	5,755	1,677	29.1%	8,416	4,338	51.5%
1,537	1,188	(349)	(29.4%)	17,262	15,725	91.1%	Information Technology	5,508	4,751	(757)	(15.9%)	59,423	53,915	90.7%
745	681	(64)	(9.4%)	434	(312)	(71.9%)	Corporate Quality	3,205	2,724	(481)	(17.7%)	1,696	(1,509)	(89.0%)
1,324	1,607	283	17.6%	1,695	371	21.9%	Project MGMT Office	4,954	6,429	1,475	22.9%	4,665	(290)	(6.2%)
187	207	19	9.4%	382	195	51.0%	Managed Care Contract	749	827	78	9.5%	2,195	1,446	65.9%
99,448	104,979	5,531	5.3%	103,862	4,414	4.3%	Total Overhead Allocations	358,670	419,916	61,246	14.6%	285,175	(73,494)	(25.8%)
436,045	434,625	(1,420)	(0.3%)	467,129	31,084	6.7%	Total Expenses	1,720,050	1,774,105	54,055	3.0%	1,744,839	24,788	1.4%
\$ 291,751	\$ (73,580)	\$ 365,331	(496.5%)	\$ (258,424)	\$ 550,175	(212.9%)	Net Margin	\$ (395,444)	\$ (929,893)	\$ 534,449	(57.5%)	\$ (937,505)	\$ 542,061	(57.8%)
(16,646)	-	16,646	0.0%	12,780	29,427	230.2%	Capital	-	-	-	0.0%	12,780	12,780	100.0%
-	-	-	0.0%	-	-	0.0%	Capital Contributions	-	-	-	0.0%	-	-	0.0%
\$ -	\$ 71,000	\$ 71,000	100.0%	\$ -	\$ -	0.0%	General Fund Support/ Transfer In	\$ 693,123	\$ 917,000	\$ 223,877	24.4%	\$ -	\$ (693,123)	0.0%

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

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

	Dental Clinic Administration	West Palm Beach Dental Clinic	Lantana Dental Clinic	Delray Dental Clinic	Belle Glade Dental Clinic	Total
Gross Patient Revenue	-	499,123	621,365	28	374	1,120,890
Contractual Allowances	-	126,810	256,359	832	539	384,540
Charity Care	-	310,723	244,715	145	418	556,002
Bad Debt	-	17,064	66,333	1,160	835	85,393
Total Contractual Allowances and Bad Debt	-	454,597	567,407	2,137	1,792	1,025,934
Other Patient Revenue	-	252,189	99,151	51,055	88,194	490,589
Net Patient Revenue	-	296,715	153,108	48,946	86,776	585,546
Collection %	-	59.45%	24.64%	0.00%	0.00%	52.24%
Grant Funds	62,985	156,056	80,414	161,172	67,171	527,797
Other Financial Assistance	26,170	62,797	17,576	74,217	30,503	211,263
Other Revenue	-	-	-	-	-	-
Total Other Revenues	89,155	218,853	97,989	235,389	97,674	739,060
Total Revenues	89,155	515,568	251,098	284,334	184,451	1,324,606
<i>Direct Operational Expenses:</i>						
Salaries and Wages	135,790	320,700	163,364	209,007	95,053	923,915
Benefits	32,029	90,974	45,700	54,992	28,539	252,233
Purchased Services	-	2,591	4,149	2,054	2,779	11,574
Medical Supplies	-	15,155	16,748	429	1,584	33,916
Other Supplies	73	146	204	-	14	437
Drugs	-	-	-	-	-	-
Repairs & Maintenance	-	760	769	184	975	2,688
Lease & Rental	-	36,767	21,733	20,400	10,710	89,610
Utilities	-	1,726	1,726	747	3,466	7,665
Other Expense	-	2,264	3,159	4,197	424	10,044
Insurance	-	-	-	-	162	162
Total Operational Expenses	167,892	471,083	257,553	292,010	143,707	1,332,244
Net Performance before Depreciation & Overhead Allocations	(78,737)	44,486	(6,455)	(7,675)	40,744	(7,638)
Depreciation	-	7,787	3,653	3,327	14,370	29,137
<i>Overhead Allocations:</i>						
Risk Mgt	112	378	240	234	113	1,077
Rev Cycle	-	47,501	30,126	29,323	14,191	121,141
Internal Audit	105	355	225	219	106	1,010
Home Office Facilities	7,328	-	-	-	-	7,328
Administration	2,019	6,834	4,334	4,219	2,042	19,447
Human Resources	2,324	10,379	5,809	6,971	2,324	27,806
Legal	855	2,893	1,835	1,786	864	8,234
Records	446	1,509	957	931	451	4,293
Compliance	311	1,051	667	649	314	2,992
Comm Engage Plan	390	1,321	838	815	395	3,758
IT Operations	4,266	14,438	9,157	8,913	4,313	41,086
IT Security	449	1,519	964	938	454	4,324
IT Applications	1,997	6,759	4,287	4,172	2,019	19,235
Security Services	-	10,371	6,577	6,402	3,098	26,449
IT EPIC	3,680	12,455	7,899	7,688	3,721	35,443
Finance	1,719	5,816	3,689	3,591	1,738	16,552
Public Relations	423	1,433	909	885	428	4,078
Information Technology	572	1,935	1,228	1,195	578	5,508
Corporate Quality	333	1,126	714	695	337	3,205
Project MGMT Office	514	1,741	1,104	1,075	520	4,954
Managed Care Contract	-	294	186	181	88	749
Total Overhead Allocations	27,842	130,109	81,744	80,882	38,093	358,670
Total Expenses	195,734	608,979	342,949	376,218	196,170	1,720,050
Net Margin	\$ (106,579)	\$ (93,411)	\$ (91,851)	\$ (91,884)	\$ (11,719)	\$ (395,444)
Capital	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ 693,123	50	-	-	-	693,123



Clinic Visits - Adults and Pediatrics	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Current Year	Current YTD	%Var to	Prior Year
													Total	Budget	Budget	Total
West Palm Beach	1,227	929	1,068	836									4,060	2,145	89.3%	6,851
Delray	1,061	883	989	776									3,709	2,382	55.7%	4,556
Lantana	1,738	1,282	1,379	1,374									5,773	6,092	(5.2%)	6,939
Belle Glade	616	395	661	451									2,123	1,651	28.6%	3,455
Lewis Center	786	695	807	662									2,950	616	378.9%	996
Lake Worth & Women's Health Care	1,153	979	958	907									3,997	2,551	56.7%	5,272
Jupiter Clinic	602	407	468	450									1,927	1,378	39.8%	2,017
West Boca & Women's Health Care	786	679	730	641									2,836	1,410	101.1%	3,204
Mobile Van	16	-	-	1									17	52	(67.3%)	532
Mobile 2 Clinic	-	-	-	-									-	52	(100.0%)	
Mobile 3 Hero	-	-	-	-									-	52	(100.0%)	
Mangonia Park	259	203	198	224									884	331		205
Mangonia Park-Substance	-	-	-	-									-	439	(100.0%)	1,874
Total Clinic Visits	8244	6,452	7,258	6,322	-	-	-	-	-	-	-	-	28,276	19,151	47.6%	35,901
Dental Visits																
West Palm Beach	467	334	427	172									1,400	1,672	(16.3%)	3,444
Lantana	447	358	473	466									1,744	2,386	(26.9%)	2,314
Delray	-	-	-	-									-	1,201	(100.0%)	2,369
Belle Glade	-	-	-	2									2	622	(99.7%)	1,330
Total Dental Visits	914	692	900	640	-	-	-	-	-	-	-	-	3,146	5,881	(46.5%)	9,457
Total Medical and Dental Visits	9158	7,144	8,158	6,962	-	-	-	-	-	-	-	-	31,422	25,032	25.5%	45,358
Key Ratios																
Collection Ratio														14%		
Bad debt write off as a percentage of total billing														0%		
Collections per visit													4,471			
Charges Per Visit													170			
Percentage of A/R less than 120 days													64%			
Days in AR													69			
Mental Health Counselors (non-billable)																
West Palm Beach	-	2	-	1									3	235	(98.7%)	614
Delray	60	41	22	1									124	241	(48.5%)	334
Lantana	-	36	2	-									38	859	(95.6%)	2,248
Belle Glade	26	18	41	21									106	108	(1.9%)	434
Mangonia Park	458	205	225	214									1,102	377	192.3%	890
Lewis Center	308	381	544	678									1,911	329	480.9%	806
Lake Worth	12	-	1	-									13	263	(95.1%)	705
Jupiter	-	-	-	-									-	-	0.0%	-
West Boca	-	-	-	-									-	-	0.0%	5
Mobile Van	-	-	-	-									-	126	(100.0%)	288
Total Mental Health Screenings	864	683	835	915	-	-	-	-	-	-	-	-	3,297	2,538	29.9%	6,324



SUPPLEMENTAL INFORMATION

MEDICAID MATCH FUND

Medicaid Match Statement of Revenues and Expenditures

FOR THE FOURTH MONTH ENDED JANUARY 31, 2021

Current Month									Fiscal Year To Date								
Actual	Budget	Variance	%	Prior Year	Variance	%			Actual	Budget	Variance	%	Prior Year	Variance	%		
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%			\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%		
491,667	491,666	1	0.0%	491,667	-	0.0%	Patient Revenue		1,966,667	1,966,664	3	0.0%	1,966,667	-	0.0%		
8	107	(99)	(92.8%)	162	(154)	(95.3%)	PBC Interlocal		11	428	(417)	(97.4%)	812	(801)	(98.6%)		
							Other revenue										
491,674	491,773	(99)	(0.0%)	491,829	(154)	(0.0%)	Total Revenue		1,966,678	1,967,092	(414)	(0.0%)	1,967,478	(801)	(0.0%)		
							<i>Direct Operational Expenses:</i>										
-	-	-	0.0%	-	-	0.0%	Salaries and Wages		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Benefits		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Purchased Services		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Medical Supplies		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Other Supplies		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Medical Services		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Drugs		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Lease & Rental		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Utilities		-	-	-	0.0%	-	-	0.0%		
1,449,573	1,449,573	(0)	(0.0%)	1,417,231	(32,343)	(2.3%)	Other Expense		5,798,294	5,798,292	(2)	(0.0%)	5,668,924	(129,370)	(2.3%)		
-	-	-	0.0%	-	-	0.0%	Insurance		-	-	-	0.0%	-	-	0.0%		
1,449,573	1,449,573	(0)	(0.0%)	1,417,231	(32,343)	(2.3%)	Total Operational Expenses		5,798,294	5,798,292	(2)	(0.0%)	5,668,924	(129,370)	(2.3%)		
							Net Performance before Overhead										
(957,899)	(957,800)	(99)	0.0%	(925,402)	(32,497)	3.5%	Allocations		(3,831,616)	(3,831,200)	(416)	0.0%	(3,701,445)	(130,171)	3.5%		
							<i>Overhead Allocations:</i>										
-	-	-	0.0%	-	-	0.0%	Risk Mgt		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Rev Cycle		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Internal Audit		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Legislative Affairs		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Administration		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Human Resources		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Legal		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Records		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Compliance		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Finance		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Communications		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Information Technology		-	-	-	0.0%	-	-	0.0%		
-	-	-	0.0%	-	-	0.0%	Total Overhead Allocations		-	-	-	0.0%	-	-	0.0%		
1,449,573	1,449,573	(0)	(0.0%)	1,417,231	(32,343)	(2.3%)	Total Expenses		5,798,294	5,798,292	(2)	(0.0%)	5,668,924	(129,370)	(2.3%)		
(957,899)	(957,800)	(99)	0.0%	(925,402)	(32,497)	3.5%	Net Margin		(3,831,616)	(3,831,200)	(416)	0.0%	(3,701,445)	(130,171)	(3.5%)		
957,899	957,800	99	0.0%	925,402	32,497	3.5%	General Fund Support		3,831,616	3,831,200	416	0.0%	3,701,445	130,171	3.5%		
\$ 957,899	\$ 957,800	\$ 99	0.0%	\$ 925,402	\$ 32,497	3.5%	Total Transfers In		\$ 3,831,616	\$ 3,831,200	\$ 416	0.0%	\$ 3,701,445	\$ 130,171	3.5%		

Medicaid Match Statement of Revenues and Expenditures by Month

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Year to Date
Patient Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PBC Interlocal	491,667	491,667	491,667	491,667	-	-	-	-	-	-	-	-	1,966,667
Other revenue	3	1	-	8	-	-	-	-	-	-	-	-	11
Total Revenue	491,669	491,668	491,667	491,674	-	-	-	-	-	-	-	-	1,966,678
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	1,449,573	1,449,573	1,449,573	1,449,573	-	-	-	-	-	-	-	-	5,798,294
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operational Expenses	1,449,573	1,449,573	1,449,573	1,449,573	-	-	-	-	-	-	-	-	5,798,294
Net Performance before Overhead Allocations	(957,904)	(957,906)	(957,907)	(957,899)	-	-	-	-	-	-	-	-	(3,831,616)
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit**	-	-	-	-	-	-	-	-	-	-	-	-	-
Legislative Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration**	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance**	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,449,573	1,449,573	1,449,573	1,449,573	-	-	-	-	-	-	-	-	5,798,294
Net Margin	(957,904)	(957,906)	(957,907)	(957,899)	-	-	-	-	-	-	-	-	(3,831,616)
General Fund Support	957,904	957,906	957,907	957,899	-	-	-	-	-	-	-	-	3,831,616
Total Transfers In	\$ 957,904	\$ 957,906	\$ 957,907	\$ 957,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,831,616

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
March 10, 2021**

1. Description: Internal Audit Update

2. Summary:

The agenda for the Internal Audit Update will include the results of the Health Care District of Palm Beach County (HCD) FY 2021 Risk Assessment; the Internal Audit Work Plan for the remaining FY 2021; a summary of Management Deliverables from Internal Audit which included a Supply Chain Review and an Entity Level Control Assessment. Additionally, Internal Audit will provide a status update on the prior high risk open Internal Audit Action plans reported at the December 8, 2020 meeting, and an Internal Control Committee update.

3. Substantive Analysis:

Included is an overview of the process that was utilized for the FY 2021 HCD Risk Assessment, which included a survey to 46 members of governance and leadership, and interviews on Entity Level Controls and Key Business Risks with key leaders. There was a 74% response rate to the survey, and the results were shared with a heat map, showing that there were no high risks noted, a few low significant risks, and the majority of risks falling into the categories of Moderate and Slight. The results of the HCD risk assessment are compared to other healthcare entities, and an internal audit work plan will be shared that addresses risks identified from the assessment.

Included in the presentation are some deliverables that were recently provided to management including a Supply Chain review and an Entity Level Control Assessment.

The status of high-risk open audit plans from Crowe audits is also presented, which includes closed items as well as items that will be resolved as they are included in the Epic implementation.

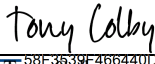
Lastly, an update on the activities of the Internal Control Committee that was recently formed will be provided.

4. Fiscal Analysis & Economic Impact Statement:

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
March 10, 2021**

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


58F3530F466440D...
Tony Colby
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:


N/A

Committee or Board Date Reviewed


6. Recommendation:

Staff recommends that the Finance & Audit Committee receive and file the Internal Audit Update and forward to the Board.

Approved for Legal sufficiency:

DocuSigned by:


E46DC524CA604AC...
Betsy Bittar
Senior Internal Auditor

DocuSigned by:


58F3530F466440D...
Tony Colby
Interim VP & Chief Financial Officer

The logo features a stylized white cross with horizontal lines, set against a dark blue circular background. This circle is part of a larger graphic of blue and white diagonal stripes radiating from the left side of the slide.

Health Care District of Palm Beach County

Dedicated to the health of our community

Finance and Audit Committee

March 10, 2021

Internal Audit Update



AGENDA

- Results of Internal Audit Risk Assessment
- Work Plan for remaining FY21
- Management Deliverables:
 - Supply Chain Review
 - Entity Level Control Assessment
- Status of Prior High Risk Internal Audit Action plans
- Internal Control Committee update



Results of 2021 HCD Risk Assessment (Draft)

- Risk Register from prior risk assessments revamped
- Added additional industry specific and emerging risks
- Survey including 104 risks to 46 leaders and board chairs - 74% response!
- Is the area still a risk? Are there additional risks?
- Interviews with various leaders on Entity Level and Key Risks
- Score inherent risk on Likelihood and Impact



Risk Measurement:

A process to determine the **likelihood** of an opportunity or threat occurring and the potential **impact** of such an event on the District. The result of risk measurement leads to the prioritization of potential risks based on impact and likelihood of occurrence.

- **Likelihood:** how probable it is that an event will occur. The more likely or severe an event, the greater the risk.
- **Impact:** an estimate of the opportunity or threat (financial, legal/regulatory or reputational) that could be caused by an event. For example, a cyberbreach could have a catastrophic impact.

INHERENT RISK		
Score	LIKELIHOOD	IMPACT
5	High risk of occurrence. Likely to occur in next 12 months. Highly complex process with numerous hand-offs. Relies on extensive specialized skills.	Financial: Real possibility of loss of \$1 million or greater. Legal/Regulatory: Criminal conviction and/or exclusion of hospital or System probable. Fines, penalties and/or legal exposure in excess of 1% net revenue. CIA certain. Reputational: Extensive and prolonged negative press coverage. Significant sponsor/board questions of management. Extensive patient, physician, and/or constituent fallout.
4	Significant risk; likelihood of occurrence in up to 50% of facilities; complex and/or manual process	Financial: Real possibility of loss between \$500,000 and \$999,999. Legal/Regulatory: Civil fines and/or penalties up to \$1,000,000 probable. Loss of business unit licensure/accreditation. Exclusion possible. CIA probable. Reputational: Significant negative press coverage. Significant patient, physician, and/or constituent fallout.
3	Moderate risk of occurrence within next 12 months; isolated to single facility	Financial: Real possibility of loss between \$100,000 and \$499,999. Legal/Regulatory: Civil fines and/or penalties up to \$1,000,000 probable. Modest risk of exclusion. CIA possible. Reputational: Moderate reputational risk. Probable bad press. Probable modest physician, patient and/or constituent fallout.
2	Slight risk, historical industry experience shows some likelihood; however, not experienced in organization to date; simple well understood process.	Financial: Possibility of loss between \$50,000 and \$99,999. Legal/Regulatory: Civil fines and/or penalties up to \$100,000 possible, but little risk of exclusion, CIA, or loss of accreditation/licensure. Reputational: Slight reputational risk. Possible bad press but no significant patient, physician, constituent consequences.
1	Low risk, unlikely to occur. Historical and industry experience show low likelihood of occurrence.	Financial: Very remote chance the loss would exceed \$50,000. Legal/Regulatory: Limited liabilities or regulatory impact. Reputational: Little or no reputational risk at either System or entity level. Bad press very unlikely.



Results of 2021 HCD Risk Assessment (Draft)

The Health Care Industry has recently seen the highest risks in areas such as Revenue Cycle and Cybersecurity

A PwC survey entitled “Top health industry issues of 2021: Will a shocked system emerge stronger?” determined that the top six big challenges ahead in 2021:

- Rightsizing after the telehealth explosion– HCD Telehealth in place pre-Covid
- Adjusting to changing clinical trials– N/A HCD
- Encouraging digital relationships to ease physician burdens– Epic underway
- Forecasting for an uncertain 2021- Applicable: Strategic Planning beginning
- Reshaping health portfolios for growth- Applicable: Strategic Planning beginning
- Building a resilient and responsive supply chain for long-term health- Supply Chain is under review



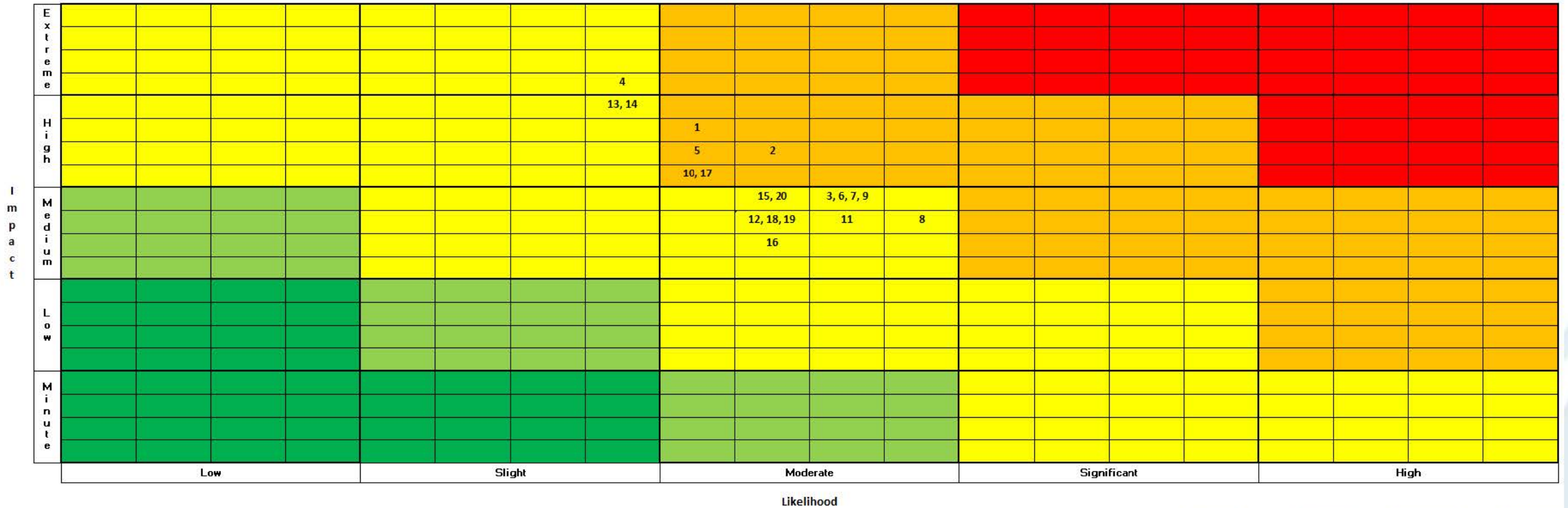
Results of 2021 HCD Risk Assessment (Draft)

The Health Care District risk assessment showed that the highest risk score for Likelihood times Impact was 8.44 (with 25 as highest possible)

- All risks fell below the Highest Significance (Red), and only a few fell in the lowest quadrant of Significant (Orange)
- Most risks were rated as Moderate (Yellow) and Slight (Green)
- The following heat map plots the Top 20 risks



Heat Map Top 20 Risks



Top 20 Risks Identified and Plan to Address

						Internal Audit Workplan	Compliance Workplan	ICC	Other Management Initiative	Comment
	Risk Title		L	I	Score					
1	Case Management / Discharge Planning	Operational	2.25	3.75	8.44				X	Lakeside has developed referral loop process, and is continuously monitoring.
2	IT Project Management	Operational	2.29	3.43	7.84				X	EPMO has developed a project management process.
3	Compliance Program Effectiveness	Compliance/Regulatory	2.67	2.92	7.78		X			Compliance Program Effectiveness Review in process.
4	IT Governance	Operational	1.86	4.14	7.69				X	CIO will be assessing.
5	IT Business / Clinical Systems	Operational	2.20	3.40	7.48	X				Testing for Epic.
6	Sentinel Events	Compliance/Regulatory	2.60	2.80	7.28		X			
7	Disaster Preparedness / Emergency Management Plans	Operational	2.54	2.85	7.22				X	System Director of Security is assessing with management team.
8	Change Management	Strategic	2.75	2.63	7.22	X		X		This was noted in Entity Level assessment as well as comments in survey.
9	Privacy - Patient Health Information	Compliance/Regulatory	2.56	2.69	6.89		X			
10	IT Availability & Recovery	Operational	2.17	3.17	6.86				X	



Top 20 Risks Identified and Plan to Address

						Internal Audit Workplan	Compliance Workplan	ICC	Other Management Initiative	Comment
	Risk Title		L	I	Score					
11	Patient Satisfaction	Operational	2.56	2.67	6.81				X	Gallop survey in 2021.
12	Business Continuity Plans	Operational	2.45	2.73	6.69	X				Business Continuity Plans in need of refreshment.
13	Telehealth Controls	Operational	1.67	4.00	6.67				X	
14	Care Delivery	Operational	1.71	3.86	6.61				X	
15	Clinical Documentation & Coding of Services	Financial	2.33	2.83	6.61	X	X			This will be managed in conjunction with Compliance and ICC.
16	Grant Management	Operational	2.00	3.13	6.25				X	CARES Act review in process.
17	Trauma Agency Controls	Compliance/ Regulatory	2.50	2.50	6.25				X	
18	Supply Chain Disruptions & Shortages	Operational	2.44	2.56	6.25				X	Supply Chain review was performed in 2021, management is assessing structure.
19	Standardization - Clinical	Strategic	2.40	2.60	6.24				X	
20	Accreditation	Operational	2.31	2.69	6.21				X	



Internal Audit Work Plan for Remaining FY21

Internal Audit	Rationale	Description	Cherry Bekaert Hours	In House IA Y/N
Epic Testing	Top 20 Risk Assessment survey	Will work with Epic team to determine timing of Epic testing, and will co-source with In-House IA	30	Y
Change Management	Top 20 Risk Assessment survey	Will provide guidance to management to develop best practices, in-house IA will assist in implementation	20	Y
Business Continuity Plans	Top 20 Risk Assessment survey	Will assist management in development of process , will co-source with In-House IA	55	Y
Clinical Documentation & Coding of Services	Top 20 Risk Assessment survey	Will work with In-House IA and Compliance to determine a plan for ongoing auditing and monitoring of Clinical Documentation and Coding utilizing data driven approach, and will determine resources to implement	10	Y
Vendor Risk and Vendor Management	Comments from management	Will work with In-House IA and ICC to further develop and implement a Vendor Risk and Vendor Management process.	55	Y
340 B Effectiveness	Comments from management	In-House IA will do mock audit		Y
Conflict of Interest Policy and Process Review	Comments from management	In-House IA is reviewing		Y
Policy Process review	Comments from management	In-House IA will review process		Y
	Total hours		170*	

*FY statement of work included 457 hours, with 250 remaining. However, these projects will utilize higher level resource



Management Deliverables: Supply Chain Review

Cherry Bekaert met with the following management throughout December and January 2021:

- District Purchasing lead in Finance
- Lakeside Medical Center (“Lakeside”)
 - Supply warehouse
 - Operating room
 - Pharmacy
- Edward J. Healey Rehabilitation and Nursing Center (“Healey”)
- C. L. Brumback Primary Care Clinics, Corporate Materials Management for Clinics (“Clinics”)

Controls reviewed were determined to be in place as follows:



Management Deliverables: Supply Chain Review

Materials Management	Lakeside Medical Center			Edward J. Healey Rehabilitation and Nursing Center	Primary Care Clinics*
	Hospital Supplies	Operating Room	Pharmacy		

Budget management	Formal	Formal	Formal	Formal	Formal	Formal
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Vendor Selection

Vendor selection / competitive bid process	Formal	Formal	Formal	Formal	Formal	Formal
Vendor setup/onboarding	Formal	Formal	Formal	Formal	Formal	Formal
Contract management	Formal	Formal	Formal	Formal	Formal	Formal

Purchasing	Formal	Formal	Formal	Formal	Formal	Formal
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Receiving	Formal	Formal	Formal	Formal	Formal	Formal
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Three-way match	Formal	Formal	Formal	Formal	Formal	Formal
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Warehousing

Cycle counts / physical counts	N/A	Formal	Formal	Formal	Formal	Formal
Physical security of inventory	N/A	Formal	Formal	Formal	Formal	Formal
Replenishment	N/A	Functional	Functional	Functional	Formal	Functional
Transferring items from whse to nurse stations	N/A	Functional	Functional	Functional	N/A	N/A
Purchasing/handling/reporting of controlled substances**	N/A	N/A	N/A	Formal	N/A	Formal

Risk Management / Supply Chain Resiliency	Functional	Functional	Functional	Functional	Functional	Functional
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Management Deliverables: Supply Chain Review

The review determined opportunities that were structural as the process is decentralized. Centralizing key processes could provide benefits such as:

- Potential decrease in administrative costs due to removal of overlapping responsibilities
- Monitoring and testing of supply chain resiliency can be enhanced due to standardization and centralization
- Increased standardization of process and consistent execution of strategy around supplier selection, prompt payment discounts, volume discounts, and other incentives to which the District could be eligible

Additionally recommendations were noted regarding planning for the unexpected – due to issues across the nation with shortages at the beginning of the pandemic:

- Supplier diversification, the maintenance of appropriate inventory levels of critical materials and equipment to address a recurrence of the coronavirus or other future pandemics.

Management Deliverable: Entity Level Control Assessment

As part of the Risk Assessment Interviews, In-House Internal Audit and Cherry Bekaert interviewed key leaders on the COSO Entity Level model.

17 Principles related to the face of the COSO cube with sample questions like:

- Is there a Statement of Ethics and Code of Conduct?
- Are Conflict of Interest Disclosures collected and are conflicts reviewed?
- Does Finance and Audit Committee meet with management to provide oversight?
- Is there an employee handbook / code of conduct?
- Is there a whistleblower hotline?

Results were shared with CEO:

- 1) Will provide baseline for internal audit permanent files
- 2) Information used to gain an understanding of the organization, and inform our risk assessment
- 3) Helps to guide internal audit, and internal control committee work plans.



Status of Prior High Risk Internal Audit Action plans

Status of Crowe Internal Audit High Risk Action Plans

Audit Name	Audit Plan Reference	Action Plan Name	Status
Medical Device Security Assessment	2019-07	Network Segmentation	Closed: The Lakeside Medical Center Network Segmentation was completed on Mach 10, 2020.
Construction Build Out - Clinic at LMC	2020-03	Construction Management Policies and Procedures	Closed: PMO Policies were modified to include Construction Management Policies and Procedures in March 2020.
Billing and Collections-Clinics	2020-04	Analyze Impact to the District for Claims Billed Under Medicare Part B	Closed: Validated that no Medicare Part B claims were paid in Athena. Process is documented.
Billing and Collections-Clinics	2020-04	Implement Procedures to Communicate Changes to Contract Terms and Fee Schedules	Written procedures to support process and controls for changes to contract terms and fee schedules are being developed in Epic.
Billing and Collections-Clinics	2020-04	Develop Procedures to Load Current Fee Schedules into Athena	Contract Management is being built into the Epic system in Phase 1 of the go-live.
Billing and Collections-Clinics	2020-04	Develop Procedures and Controls to Monitor Variances Between Expected and Actual Payments	Contract Management is being built into the Epic system in Phase 1 of the go-live.
Billing and Collections-Clinics	2020-04	Analyze Impact to the District for Claims Billed Under Medicare Part B	Epic build will ensure that no billing of Clinic claims under Medicare Part B is occurring.
Lakeside Medical Center Focused Facility Coding Compliance Audit	2019-09	Ongoing Monitoring and Education	The facility E/M codes are going to be built into the Epic system. Ongoing monitoring and education will be provided.

Internal Control Committee (ICC) Update

ICC met in January and February 2021:

Developed and approved Charter to include following roles:

- ✓ Manage risk assessment
- ✓ Guide co-sourced Internal Audit function with in-house Senior Internal Auditor, and Cherry Bekaert
- ✓ Ensure timely implementation of outstanding audit findings (including financial statement audits and consultant reports).
- ✓ Manage Fraud Risk Assessment

Performed first review of survey results by discussing results and where internal audit could add value

Next steps to include ICC work plan activities including participation in Vendor Risk/Vendor Management, Manager Handbook, Critical Events Required Communications and assistance in Policy Process review as determined in Entity Level Control Review



Questions?

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**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
March 10, 2021**

1. Description: Amendment to 1515 N. Flagler Drive Lease Agreement

2. Summary:

This agenda item presents an Amendment to the 1515 N. Flagler Drive Lease Agreement to lease temporary space for prep-work and storage related to the District's COVID-19 vaccination efforts.

3. Substantive Analysis:

The COVID-19 vaccination efforts include the need for expanded space to store and prepare for vaccinations each day. The increase demand on space includes freezers required to store and transport the vaccine. Accompanying the vaccine are numerous boxes of syringes, gloves, masks, face shields, sanitizing and alcohol wipes, vaccine trays and alcohol pads as well as the Pfizer and Moderna information packets, stickers, and many other items needed to operate the vaccination sites. The additional space provides a location to prep for each day in an organized and efficient way to ensure the vaccination sites are prepared.

Staff identified a space on the 8th floor at the Home Office that allows for these items to be stored in close proximity so the Materials Management and Clinic Teams that handle the logistics and site operations can complete their work in the most cost-effective and efficient manner.

Amendment Terms


- Suite 810 at 1515 N. Flagler Drive
- 2,238 square feet
- Temporary 6 month lease with option for 1 additional six month period
- Base Rent: \$26.00 per square foot per year (\$4,849/month)
- Estimated Operating Expenses: \$13.73 per square foot per year (\$2,560.65/month)

4. Fiscal Analysis & Economic Impact Statement:

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	\$1,323,500	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
March 10, 2021**

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


58F3539F466440D...
Tony Colby
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

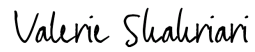
N/A

Committee or Board Date Reviewed

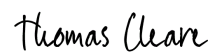
6. Recommendation:

Staff recommends the Finance and Audit Committee review the Amendment to 1515 N. Flagler Drive Lease Agreement to Lease Suite 810 and advance it to the Board for approval.


Approved for Legal sufficiency:

DocuSigned by:


C1B64739846437...
Valerie Shalviani
VP & General Counsel

DocuSigned by:


DE3D11A7A3564EF...
Thomas Cleare
AVP, Communications, Community Engagement
and Corporate Security

DocuSigned by:


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Tony Colby
Interim VP & Chief Financial Officer

