



## **HEALTH CARE DISTRICT BOARD MEETING AGENDA**

**March 12, 2025 at 2:00PM**

**1515 N Flagler Drive, Suite 101**

**West Palm Beach, FL 33401**

Remote Participation Link:

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

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

### **1. Call to Order – Patrick Rooney, Jr., Vice Chair**

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

### **2. Agenda Approval**

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

### **3. Awards, Introductions and Presentations**

- A. Introduction of Ronald Doncaster, Lakeside Medical Center's VP & Hospital Administrator (Darcy Davis)

### **4. Disclosure of Voting Conflict**

### **5. Public Comment**

### **6. Meeting Minutes**

- A. **Staff Recommends a MOTION TO APPROVE:**  
Special Board Meeting Minutes of February 19, 2025 [Pages 1-3]



B. **Staff Recommends a MOTION TO APPROVE:**

Board Meeting Minutes of December 11, 2024 [Pages 4-10]

7. **Committee Reports**

7.1 Finance and Audit Committee – (Commissioner Rooney)

7.2 Good Health Foundation Committee – (Commissioner Rooney)

7.3 Quality, Patient Safety and Compliance Committee – (Commissioner Caruso)

7.4 Lakeside Health Advisory Board – (Commissioner Jackson-Moore)

7.5 Community Health Center Board – (Commissioner Borroto)

8. **Consent Agenda – Motion to Approve Consent Agenda Items**

A. **DISTRICT HOSPITAL HOLDINGS, INC.**

8A-1 **Staff Recommends MOTION TO APPROVE:**

Medical Staff Appointments for Lakeside Medical Center (Belma Andric, MD)  
[Pages 11-12]

B. **HEALTH CARE DISTRICT**

8B-1 **RECEIVE AND FILE:**

March 2025 Internet Posting of District Public Meeting  
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=0|0&DisplayType=C>

8B-2 **RECEIVE AND FILE:**

Health Care District Board Attendance [Page 13]

8B-3 **Staff Recommends MOTION TO APPROVE:**

Health Care District Financial Statements January 2025 (Jessica Cafarelli)  
[Pages 14-64]

8B-4 **RECEIVE AND FILE:**

Recent Regulatory Updates and Industry Enforcement Activity  
(Heather Bokor) [Pages 65-102]



**9. Regular Agenda**

**A. HEALTH CARE DISTRICT**

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

CEO Annual Evaluation (Patrick Rooney) [Verbal]

**9A-2 Staff Recommends MOTION TO APPROVE:**

2024 Consolidated Health Care District Audit  
(Anil Harris and Kirk Cornack, RSM) [Pages 103-104/Under Separate Cover]

**9A-3 Staff Recommends MOTION TO APPROVE:**

Letter of Intent with the West Palm Beach Housing Authority (Bernabe Icaza)  
[Pages 105-107]

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

Timeline of the Funding Transition with the Department of Health (Darcy Davis)  
[Pages 108-110]

**10. CEO Comments**

**11. HCD Board Member Comments**

**12. Establishment of Upcoming Board Meetings**

**April 3, 2025**

- 9:00AM, Health Care District Strategic Planning at the Embassy Suites – 4350 PGA Boulevard, Palm Beach Gardens, FL 33410.
- **NOTE:** Board Meeting to Immediately Follow Strategic Planning

**June 11, 2025**

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

**(1<sup>st</sup>) September Meeting (Date TBD)**

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



**(2<sup>nd</sup>) September Meeting (Date TBD)**

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

**December 10, 2025**

- 2:00PM, Health Care District Board Meeting

**13. Motion to Adjourn**





**HEALTH CARE DISTRICT SPECIAL BOARD  
MEETING MINUTES  
February 19, 2025 at 1:00PM  
1515 N Flagler Drive, Suite 101  
West Palm Beach, FL 33401**

**1. Call to Order**

Carlos Vidueira called the meeting to order.

**A. Roll Call**

Health Care District Board members present: Carlos Vidueira, Chair; Tammy Jackson-Moore, Secretary; Dr. Jyothi Gunta; Cathleen Ward; Albert Borroto and Tracy Caruso. Patrick Rooney, Jr, Vice Chair was absent.

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

Transcribing Secretary: Heidi Bromley

**B. Invocation**

Ms. Davis led the invocation.

**C. Pledge of Allegiance**

The Pledge of Allegiance was recited.

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

**2. Agenda Approval**

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

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

**3. Disclosure of Voting Conflict**

**4. Public Comment**

**5. Regular Agenda**

**A. HEALTH CARE DISTRICT**

**5A-1 MOTION TO APPROVE:**

Transition of Maternity Services from DOH to the Health Care District

Ms. Davis stated that the Health Care District and the Department of Health have mutually agreed to transition the provision of maternity services for uninsured patients to the Health Care District to prevent duplication of efforts. Staff recommends that the Health Care District expand the existing provision of maternity services so that it can assume providing maternity services to the Department of Health's patients by no later than October 1, 2025.

**CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to expand the existing provision of maternity services so that the Health Care District: 1) assumes providing maternity services to the DOH's uninsured patients effective October 1, 2025; 2) eliminates the line item for improved pregnancy outcome in the amount of \$3,738.205 annually; and 3) allow the DOH the opportunity to submit a new line item expense request to the HCD Board for review and consideration. The motion was duly seconded by Commissioner Caruso. There being no opposition, the motion passed unanimously.**

**6. CEO Comments**

**7. HCD Board Member Comments**

## **8. Upcoming Board Meetings**

### **March 12, 2025**

- 2:00PM, Health Care District Board Meeting

### **April 3, 2025**

- 9:00AM, Health Care District Strategic Planning - Embassy Suites, 4350 PGA Boulevard, Palm Beach Gardens, FL 33410

### **June 11, 2025**

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

### **(1<sup>st</sup>) September Meeting (Date TBD)**

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

### **(2<sup>nd</sup>) September Meeting (Date TBD)**

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

### **December 10, 2025**

- 2:00PM, Health Care District Board Meeting

## **9. Motion to Adjourn**

There being no further business, the meeting was adjourned.

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**Tammy Jackson-Moore, Secretary**

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**Date**



**HEALTH CARE DISTRICT BOARD  
MEETING MINUTES  
December 11, 2024 at 2:00PM  
1515 N Flagler Drive, Suite 101  
West Palm Beach, FL 33401**

**1. Call to Order**

Carlos Vidueira called the meeting to order.

**A. Roll Call**

Health Care District Board members present: Carlos Vidueira, Chair; Patrick Rooney, Jr, Vice Chair; Tammy Jackson-Moore, Secretary; Dr. Jyothi Gunta; Cathleen Ward and Albert Borroto. Tracy Caruso was absent.

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

Transcribing Secretary: Heidi Bromley

**B. Invocation**

Ms. Davis led the invocation.

**C. Pledge of Allegiance**

The Pledge of Allegiance was recited.

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

**2. Agenda Approval**

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

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

**3. Awards, Introductions and Presentations**

**4. Disclosure of Voting Conflict**

**5. Public Comment**

**6. Meeting Minutes**

- A. **Staff Recommends a MOTION TO APPROVE:**  
Board Meeting Minutes of September 26, 2024

**CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Board Meeting Minutes of September 26, 2024. The motion was duly seconded by Commissioner Ward. There being no opposition, the motion passed unanimously.**

- B. **Staff Recommends a MOTION TO APPROVE:**  
TRIM Meeting Minutes of September 26, 2024

**CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the TRIM Meeting Minutes of September 26, 2024. The motion was duly seconded by Commissioner Rooney. There being no opposition, the motion passed unanimously.**

## **7. Committee Reports**

### **7.1 Finance and Audit Committee**

Commissioner Rooney stated that the Finance and Audit committee met just before the Board meeting. John Grady provided the committee with an Economic Update and Investment Strategy review. Ms. Cafarelli reviewed the Health Care District unaudited financial report for September 2024. Ms. Bittar presented the Internal Audit FY25 Workplan.

### **7.2 Good Health Foundation Committee – (No Report)**

### **7.3 Quality, Patient Safety and Compliance Committee**

Commissioner Caruso stated that the Quality, Patient Safety & Compliance Committee met earlier this morning. The Health Care District Compliance, Privacy and Ethics Program Activities were presented. Mr. Sadiku reviewed and discussed the Corporate Quality dashboards. The Risk Management updates were presented.

### **7.4 Lakeside Health Advisory Board**

Commissioner Jackson-Moore stated that the Lakeside Health Advisory Board met on December 4, 2024.

Introductions:

- Dr. Napoleon Cieza Rubio, M.D. as the new General Surgeon and Surgical Services Medical Director
- Dr. Ariel Rodriguez as the new General Surgeon

Ms. All provided a School Health Update for the Glades Area Schools. Dr. Medard provided a Family Medicine Residency Program and Medical Staffing update. Ms. Francioni provided an overview of the Lakeside Medical Center Emergency Department Through-Put and Sepsis Projects

### **7.5 Community Health Centers Board**

Commissioner Ward stated that the Election of Officers took place. The New Officers are:

- Chair – Joseph Gibbons

- Vice-Chair – William Johnson
- Secretary – Julia Bullard
- Treasurer – Michael Smith

A Bylaw change was voted on to have elections coincide with the Health Care District Board in September.

**8. Consent Agenda – Motion to Approve Consent Agenda Items**

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

**A. DISTRICT HOSPITAL HOLDINGS, INC.**

**8A-1 Staff Recommends MOTION TO APPROVE:**

Medical Staff Appointments for Lakeside Medical Center

**B. HEALTH CARE DISTRICT**

**8B-1 RECEIVE AND FILE:**

December 2024 Internet Posting of District Public Meeting  
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=010&DisplayType=C>

**8B-2 RECEIVE AND FILE:**

Health Care District Board Attendance

**8B-3 Staff Recommends MOTION TO APPROVE:**

Health Care District Financial Statements September 2024

**8B-4 Staff Recommends MOTION TO APPROVE:**

Internal Audit Work Plan FY2025

**8B-5 Staff Recommends MOTION TO APPROVE:**

Internal Audit Update

**8B-6 Staff Recommends MOTION TO APPROVE:**

District Clinic Holdings, Inc. Bylaws Amendment

**8B-7 Staff Recommends MOTION TO APPROVE:**

District Clinic Holdings, Inc. Board Member Appointment

- 8B-8 **Staff Recommends MOTION TO APPROVE:**  
Finance & Audit Standing Committee Appointment
- 8B-9 **Staff Recommends MOTION TO APPROVE:**  
Release of Mineral Interests on Land Sold in 2015
- 8B-10 **RECEIVE AND FILE:**  
Board Meeting Schedule for 2025
- 8B-11 **RECEIVE AND FILE:**  
Recent Regulatory Updates and Industry Enforcement Activity  
(September – November 2024)
- 8B-12 **Staff Recommends MOTION TO APPROVE:**  
Compliance Privacy & Ethics Work Plan

**9. Regular Agenda**

**A. DISTRICT HOSPITAL HOLDINGS, INC.**

- 9A-1 **Staff Recommends MOTION TO APPROVE:**  
Management and Administrative Services Agreement Between District Hospital Holdings, Inc. (Lakeside Medical Center) and Florida Health Sciences Center, Inc (Tampa General Hospital).

Ms. Abbott stated that we have evaluated the strategic and financial opportunities of Lakeside Medical Center and are interested in entering into an MSA. Staff recommends the Board provide the CEO with the authority to move forward and execute the MSA.

**CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve and provide the CEO authority to execute the MSA between District Hospital Holdings and the Florida Health Sciences Center. The motion was duly seconded by Commissioner Gunta. There being no opposition, the motion passed unanimously.**

**B. HEALTH CARE DISTRICT**

- 9B-1 **RECEIVE AND FILE:**  
Behavioral Health Pilot Update



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

**CONCLUSION/ACTION: Received and Filed.**

**10. CEO Comments**

Ms Davis stated that we are happy to have Commissioner Borroto join us. She also thanked the folks from Tampa General and stated that together we will deliver on the promises we made today. She thanked the Board for the faith they have in the District.

**11. HCD Board Member Comments**

Commissioner Vidueira thanked Tampa General and stated they will help us get where we want to be. He thanked the entire team for a great job to help with improving health care in the community.

Commissioner Ward stated that she is looking forward to the future partnership with Tampa General.

Dr. Gunta stated that she is excited for the future.

Commissioner Rooney stated that he has known John for quite some time and nothing is guaranteed but credibility and innovation is something we can get excited about.

**12. Establishment of Upcoming Board Meetings**

**March 13, 2025**

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

**June 11, 2025**

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

**(1<sup>st</sup>) September Meeting (Date TBD)**

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

**(2<sup>nd</sup>) September Meeting (Date TBD)**

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

**December 10, 2025**

- 2:00PM, Health Care District Board Meeting

**14. Motion to Adjourn**

There being no further business, the meeting was adjourned.

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**Tammy Jackson-Moore, Secretary**

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**Date**



## HEALTH CARE DISTRICT BOARD

**March 12, 2025**

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

### **2. Summary:**

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

### **3. Substantive Analysis:**

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

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

Last Name	First Name	Degree	Specialty	Appointment	Privileges
Cieza Rubio	Napoleon	MD	General Surgery	Reappointment	Active
Mann	Adam	MD	Critical Care Medicine	Reappointment	Active
Rodriguez Pimentel	Ariel	MD	General Surgery	Reappointment	Active
Shapiro	Steven	DO	Emergency Medicine	Reappointment	Active
Mcintosh	Montia	APRN	Emergency Medicine	Reappointment	Allied Health Professional



## HEALTH CARE DISTRICT BOARD

### March 12, 2025

#### 4. Fiscal Analysis & Economic Impact Statement:

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

\*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

\_\_\_\_\_  
N/A  
Jessica Cafarelli  
VP & Chief Financial Officer

#### 5. Reviewed/Approved by Committee:

\_\_\_\_\_  
N/A  
Committee Name

\_\_\_\_\_  
N/A  
Date Approved

#### 6. Recommendation:

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

Approved for Legal sufficiency:

Signed by:  
\_\_\_\_\_  
Bernabe Icaza  
0CF6F7DB670600000000000000000000  
Bernabe Icaza  
SVP & General Counsel

Signed by:  
\_\_\_\_\_  
Belma Andric  
1F272D34C8B94F500000000000000000  
Belma Andric, MD  
SVP & Chief Medical Officer

Signed by:  
\_\_\_\_\_  
Darcy Davis  
77A3B53589D000000000000000000000  
Darcy J. Davis  
President & Chief Executive Officer



**HEALTH CARE DISTRICT  
BOARD OF COMMISSIONERS**

**Board Meeting Attendance Tracking for 2025**

	<b>2/19/25</b> (Special Board Meeting)	<b>3/12/25</b>	<b>4/3/25</b>	<b>6/11/25</b>	<b>1<sup>st</sup> Sept. (TBD)</b>	<b>2<sup>nd</sup> Sept. (TBD)</b>	<b>12/10/25</b>
Carlos Vidueira	X						
Patrick Rooney	ABSENT						
Tammy Jackson-Moore	X						
Tracy Caruso	X						
Dr. Jyothi Gunta	X						
Cathleen Ward	X						
Albert Borroto	X						



## HEALTH CARE DISTRICT BOARD

### March 12, 2025

**1. Description: Health Care District Financial Report January 2025**

**2. Summary:**

The January 2025 financial statements for the Health Care District are presented for Board review and approval.

**3. Substantive Analysis:**

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

**4. Fiscal Analysis & Economic Impact Statement:**

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

\*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

Signed by:  
  
 CA6A21F7E5B04F  
 Jessica Cafarelli  
 VP & Chief Financial Officer

**5. Reviewed/Approved by Committee:**

Finance and Audit Committee  
 \_\_\_\_\_  
 Committee Name

3/12/2025  
 \_\_\_\_\_  
 Date Approved

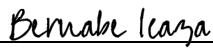


**HEALTH CARE DISTRICT BOARD**  
**March 12, 2025**

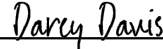
**6. Recommendation:**

Staff recommends the Board approve the Health Care District January 2025 YTD financial statements.

Approved for Legal sufficiency:

Signed by:  
  
0CF6F7DEB785434  
**Bernabe Icaza**  
SVP & General Counsel

Signed by:  
  
CA6A21F52E04891  
**Jessica Cafarelli**  
VP & Chief Financial Officer

Signed by:  
  
77A3B53439A1177  
**Darcy J. Davis**  
President & Chief Executive  
Officer



## MEMO

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To: Finance & Audit Committee

From: Jessica Cafarelli, VP & Chief Financial Officer

Date: March 12, 2025

Subject: Management Discussion and Analysis as of January 2025 Health Care District Financial Statements

The January statements represent the financial performance through the fourth month of the 2025 fiscal year for the Health Care District. Total revenue year to date (YTD) of \$206.1M is favorable to budgeted revenue of \$205.0M by \$1.0M or 0.5%. Operational expenditures YTD are \$11.4M favorable to budget or 11.9%. YTD, the consolidated net margin is \$120.2M, with a favorable variance to budget of \$13.1M.

The General Fund YTD total revenue of \$180.6M is favorable to the budget of \$178.3M by \$2.3M. This overall favorable variance is primarily due to tax distribution timing, and investment earnings. The unrealized loss on investment of (\$1.4M) represents a decrease in the current market value of the investment portfolio held by the District. Fluctuations in interest rates are impacting the portfolio's value, however, this decrease in portfolio value would only be realized should the District liquidate its portfolio or underlying investments. Expenditures in the General Fund YTD before overhead allocation are favorable to budget by \$5.3M or 10.7%. Significant categories of favorable YTD budget variances include; salaries, wages and benefits of \$1.2M, purchased services of \$1.1M, medical services of \$1.3M, and repair and maintenance of \$2.3M. These favorable variances were offset by the negative variance from principal and interest of (\$1.6M).

The General Fund YTD has a net margin of \$144.2M versus a budgeted net margin of \$138.2M, for a favorable net margin variance of \$6M or 4.4%. YTD the general fund has transferred out as subsidy \$22.3M as follows, Medicaid Match \$5.4M, Capital \$684k, Skilled Nursing Facility (Healey) \$1.7M, Lakeside Medical Center \$7.1M, Community Health Centers (Primary Clinics) \$7.3M.





The Skilled Nursing Facility (Healey Center) total revenue YTD of \$5.7M was favorable to budget by \$173k or 3.1%. This favorable variance is primarily due to reduced contractual allowances. Total YTD operating expenses before overhead allocation of \$6.5M were favorable to budget by \$402k or 5.8%. The YTD net margin after overhead allocations for the Skilled Nursing Facility was a loss of (\$2.3M) compared to the budgeted loss of (\$3.0M) for a favorable variance of \$669k or (22.5%).

Lakeside Medical Center total revenue YTD of \$11.0M was favorable to budget by \$102k or 0.9%. Net patient revenue YTD of \$10.7M was favorable to budget by \$169k or 1.6%. Total operating expenses YTD of \$14.6M were favorable to budget by \$2.2M or 13.3%. The YTD net margin after overhead allocations at Lakeside Medical Center was a loss of (\$7.6M) compared to a budgeted loss of (\$11.4M) for a favorable variance of \$3.8M or (33.3%).

The Primary Care Clinics total revenue YTD of \$6.8M was unfavorable to budget by (\$1.6M) or (18.7%). Net patient revenue YTD was unfavorable to budget by (\$345k) or (7.2%). This unfavorable variance was primarily due to revenue recognition timing, as well as increased charity and bad debt classification. Total operating expenses YTD for the clinics are favorable to budget by \$3.4M or 22.9%. This favorable variance is primarily due to salaries, wages, and benefits of \$3M, medical supplies of \$258k, other supplies of \$94k, and other expense of \$146k. The primary reason for savings is timing differences in personnel staffing, and expense timing due to a delay in clinic site moves. Total net margin YTD after overhead allocations for the Primary Care Clinics is a loss of (\$8.7M), compared to a budgeted loss of (\$11.3M) for a favorable variance of \$2.6M or (23.0%).

Cash and investments have a combined balance of \$352.8M, of which \$4k is restricted. Due from other governments of \$37.9M includes HRSA receivable \$627k, AHCA receivable \$6.8M, and tax collector receivable of \$30.5M. Total net position for all funds combined is \$404.8M.

Revenues & Expenses - Combined All Funds (Functional)  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 8,866,566	\$ 4,021,533	\$ 4,845,033	120.5%	\$ 3,736,619	\$ 5,129,947	137.3%
5,092,589	4,917,949	174,640	3.6%	4,559,228	533,361	11.7%
1,623,197	1,559,193	64,004	4.1%	1,599,379	23,819	1.5%
748,904	1,000,401	(251,497)	(25.1%)	536,465	212,439	39.6%
1,371,987	458,334	913,653	199.3%	1,279,916	92,071	7.2%
270,542	-	270,542	-	129,581	140,961	108.8%
128,478	245,392	(116,914)	(47.6%)	67,234	61,243	91.1%
\$ 18,102,264	\$ 12,202,803	\$ 5,899,461	48.3%	\$ 11,908,422	\$ 6,193,842	52.0%
8,756,794	9,637,563	880,770	9.1%	7,738,310	(1,018,484)	(13.2%)
1,790,962	2,739,426	948,464	34.6%	2,450,735	659,773	26.9%
1,446,203	1,800,562	354,359	19.7%	957,198	(489,005)	(51.1%)
278,007	404,900	126,894	31.3%	376,626	98,620	26.2%
273,802	456,113	182,311	40.0%	262,336	(11,467)	(4.4%)
643,318	647,747	4,429	0.7%	768,525	125,207	16.3%
1,848,478	1,848,478	-	-	1,529,298	(319,180)	(20.9%)
830,951	1,340,815	509,864	38.0%	850,887	19,936	2.3%
163,167	186,446	23,279	12.5%	166,297	3,130	1.9%
757,413	1,270,377	512,964	40.4%	630,451	(126,963)	(20.1%)
362,127	363,547	1,420	0.4%	209,835	(152,292)	(72.6%)
140,276	165,102	24,826	15.0%	135,782	(4,494)	(3.3%)
1,037,328	2,321,519	1,284,192	55.3%	2,557,740	1,520,412	59.4%
36,974	15,921	(21,053)	(132.2%)	18,625	(18,349)	(98.5%)
966,630	145,557	(821,074)	(564.1%)	908,524	(58,106)	(6.4%)
162,184	174,367	12,184	7.0%	137,261	(24,923)	(18.2%)
745,249	750,662	5,413	0.7%	673,796	(71,453)	(10.6%)
\$ 20,239,863	\$ 24,269,103	\$ 4,029,240	16.6%	\$ 20,372,225	\$ 132,362	0.6%
\$ (2,137,599)	\$ (12,066,300)	\$ 9,928,701	(82.3%)	\$ (8,463,803)	\$ 6,326,204	(74.7%)
368,139	542,592	174,453	32.2%	471,342	103,203	21.9%
-	11	11	100.0%	-	-	-
20,608,002	24,811,706	4,203,704	16.9%	20,843,567	235,565	1.1%
\$ (2,505,738)	\$ (12,608,904)	\$ 10,103,166	(80.1%)	\$ (8,935,144)	\$ 6,429,406	(72.0%)
177,819	1,145,187	967,368	84.5%	749,824	572,005	76.3%
353,729	244,716	109,013	44.5%	549,567	(195,838)	(35.6%)
\$ (2,329,828)	\$ (13,509,375)	\$ 11,179,546	(82.8%)	\$ (9,135,401)	\$ 6,805,573	(74.5%)

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Revenues:							
Ad Valorem Taxes	\$ 173,288,915	\$ 172,600,933	\$ 687,982	0.4%	\$ 160,992,330	\$ 12,296,585	7.6%
Net Patient Service Revenue	19,316,407	19,446,659	(130,252)	(0.7%)	16,034,022	3,282,385	20.5%
Intergovernmental Revenue	6,492,789	6,236,772	256,017	4.1%	6,413,428	79,361	1.2%
Grants	2,509,051	3,907,974	(1,398,923)	(35.8%)	2,379,050	130,001	5.5%
Interest Earnings	3,574,313	1,833,336	1,740,977	95.0%	2,945,732	628,581	21.3%
Unrealized Gain/(Loss) On Investments	(1,391,461)	-	(1,391,461)	-	2,973,899	(4,365,360)	(146.8%)
Other Revenue	2,260,639	981,501	1,279,138	130.3%	2,017,378	243,261	12.1%
Total Revenues	\$ 206,050,652	\$ 205,007,176	\$ 1,043,476	0.5%	\$ 193,755,839	\$ 12,294,813	6.3%
Expenses:							
Salaries and Wages	33,980,882	37,754,904	3,774,022	10.0%	32,045,276	(1,935,606)	(6.0%)
Benefits	9,839,551	10,903,479	1,063,928	9.8%	9,354,538	(485,013)	(5.2%)
Purchased Services	5,097,317	7,202,246	2,104,930	29.2%	4,712,695	(384,622)	(8.2%)
Medical Supplies	998,616	1,619,601	620,985	38.3%	1,177,106	178,490	15.2%
Other Supplies	968,222	1,824,451	856,229	46.9%	921,227	(46,995)	(5.1%)
Contracted Physician Expense	2,829,226	2,590,987	(238,240)	(9.2%)	2,659,785	(169,442)	(6.4%)
Medicaid Match-	7,393,910	7,393,911	1	-	6,117,191	(1,276,719)	(20.9%)
Medical Services	4,090,378	5,363,262	1,272,884	23.7%	3,271,048	(819,330)	(25.0%)
Drugs	601,370	745,784	144,414	19.4%	527,534	(73,837)	(14.0%)
Repairs and Maintenance	2,785,514	5,081,507	2,295,992	45.2%	2,868,153	82,639	2.9%
Lease and Rental	1,227,701	1,454,187	226,486	15.6%	938,072	(289,629)	(30.9%)
Utilities	537,225	660,408	123,183	18.7%	531,384	(5,841)	(1.1%)
Other Expense	7,911,677	8,678,778	767,101	8.8%	7,886,095	(25,582)	(0.3%)
Interest Expense	149,488	63,685	(85,803)	(134.7%)	75,560	(73,928)	(97.8%)
Principal And Interest	2,389,635	727,742	(1,661,893)	(228.4%)	2,276,560	(113,075)	(5.0%)
Insurance	591,712	697,470	105,758	15.2%	533,798	(57,913)	(10.8%)
Sponsored Programs.	2,980,996	3,002,649	21,653	0.7%	2,746,166	(234,830)	(8.6%)
Total Operating Expenses	\$ 84,373,420	\$ 95,765,051	\$ 11,391,631	11.9%	\$ 78,642,188	\$ (5,731,232)	(7.3%)
Net Performance before Depreciation & Overhead Allocations	\$ 121,677,232	\$ 109,242,126	\$ 12,435,107	11.4%	\$ 115,113,651	\$ 6,563,581	5.7%
Depreciation	1,506,364	2,170,369	664,005	30.6%	1,886,024	379,659	20.1%
Total Overhead Allocations	-	45	45	100.0%	-	-	-
Total Expenses	85,879,785	97,935,465	12,055,680	12.3%	80,528,212	(5,351,573)	(6.6%)
Net Margin	\$ 120,170,868	\$ 107,071,712	\$ 13,099,156	12.2%	\$ 113,227,627	\$ 6,943,241	6.1%
Capital	5,581,484	4,580,748	(1,000,736)	(21.8%)	2,688,944	(2,892,540)	(107.6%)
Capital Contributions.	5,099,052	978,863	4,120,189	420.9%	1,244,395	3,854,657	309.8%
Reserves - Added/(Used)	\$ 119,688,436	\$ 103,469,827	\$ 16,218,609	15.7%	\$ 111,783,078	\$ 7,905,358	7.1%

**Revenues & Expenses by Fund YTD**  
**For The Fourth Month Ended January 31, 2025**

	<b>General Fund.</b>	<b>Medicaid Match</b>	<b>Capital Funds</b>	<b>Healey Center</b>	<b>Healthy Palm Beaches</b>	<b>Lakeside Medical</b>	<b>Primary Care Clinics</b>	<b>Total</b>
<b>Revenues:</b>								
Ad Valorem Taxes	\$ 173,288,915	-	-	-	-	-	-	\$ 173,288,915
Net Patient Service Revenue	1,478,034	-	-	2,707,361	-	10,664,944	4,466,068	19,316,407
Intergovernmental Revenue	1,492,789	1,966,667	-	3,033,333	-	-	-	6,492,789
Grants	52,608	-	-	-	-	224,560	2,231,883	2,509,051
Interest Earnings	3,574,313	-	-	-	-	-	-	3,574,313
Unrealized Gain/(Loss) On Investments	(1,391,461)	-	-	-	-	-	-	(1,391,461)
Other Revenue	2,116,696	-	-	7,608	-	70,379	65,957	2,260,639
<b>Total Revenues</b>	<b>\$ 180,611,893</b>	<b>\$ 1,966,667</b>	<b>-</b>	<b>\$ 5,748,302</b>	<b>-</b>	<b>\$ 10,959,883</b>	<b>\$ 6,763,908</b>	<b>\$ 206,050,652</b>
<b>Expenses:</b>								
Salaries and Wages	16,483,147	-	-	3,928,192	-	6,375,496	7,194,047	33,980,882
Benefits	4,931,580	-	-	1,348,403	-	1,610,082	1,949,487	9,839,551
Purchased Services	3,372,344	-	-	277,319	-	1,335,605	112,049	5,097,317
Medical Supplies	58,073	-	-	184,095	-	502,674	253,774	998,616
Other Supplies	371,669	-	-	292,496	-	234,443	69,614	968,222
Contracted Physician Expense	-	-	-	3,014	-	2,826,212	-	2,829,226
Medicaid Match-	-	7,393,910	-	-	-	-	-	7,393,910
Medical Services	3,725,375	-	-	11,539	-	-	353,463	4,090,378
Drugs	(10,497)	-	-	111,881	-	255,020	244,966	601,370
Repairs and Maintenance	1,755,518	-	-	125,971	-	715,896	188,130	2,785,514
Lease and Rental	523,104	-	-	0	-	146,535	558,062	1,227,701
Utilities	47,084	-	-	152,730	-	296,176	41,235	537,225
Other Expense	7,380,247	-	-	35,267	-	219,822	276,341	7,911,677
Interest Expense	12	-	-	109	-	6,050	143,317	149,488
Principal And Interest	2,337,290	-	-	242	-	-	52,103	2,389,635
Insurance	439,178	-	-	40,950	-	85,041	26,542	591,712
Sponsored Programs.	2,980,996	-	-	-	-	-	-	2,980,996
<b>Total Operating Expenses</b>	<b>44,395,119</b>	<b>7,393,910</b>	<b>-</b>	<b>6,512,210</b>	<b>-</b>	<b>14,609,053</b>	<b>11,463,128</b>	<b>84,373,420</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>\$ 136,216,774</b>	<b>\$ (5,427,244)</b>	<b>-</b>	<b>\$ (763,908)</b>	<b>-</b>	<b>\$ (3,649,170)</b>	<b>\$ (4,699,220)</b>	<b>\$ 121,677,232</b>
<b>Budget</b>	<b>\$ 128,550,934</b>	<b>\$ (5,427,243)</b>	<b>-</b>	<b>\$ (1,338,595)</b>	<b>-</b>	<b>\$ (5,984,348)</b>	<b>\$ (6,558,622)</b>	<b>\$ 109,242,126</b>
<b>Prior Year: Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>\$ 131,632,692</b>	<b>\$ (4,150,525)</b>	<b>-</b>	<b>\$ (918,097)</b>	<b>-</b>	<b>\$ (6,893,207)</b>	<b>\$ (4,557,213)</b>	<b>\$ 115,113,651</b>

**Combined Governmental Funds Statement of Net Position**  
As of January 31, 2025

	General Fund.	General Fund.	Medicaid Match	Medicaid Match	Capital Projects	Capital Projects	Government Funds	Government Funds
	Jan 2025	Dec 2024	Jan 2025	Dec 2024	Jan 2025	Dec 2024	Jan 2025	Dec 2024
<b>Assets</b>								
Cash and Cash Equivalents	\$44,310,441	\$141,417,018	\$609,042	\$609,042	\$11,253,130	\$11,253,130	\$56,172,613	\$153,279,191
Restricted Cash	-	-	-	-	-	-	-	-
Investments	287,614,530	196,411,201	-	-	-	-	287,614,530	196,411,201
Accounts Receivable, net	624,532	669,139	-	-	-	-	624,532	669,139
Due From Other Governments	30,570,601	39,323,964	-	-	-	-	30,570,601	39,323,964
Inventory	49,398	49,398	-	-	-	-	49,398	49,398
Other Current Assets	6,899,879	6,565,911	-	-	-	-	6,899,879	6,565,911
Net Investment in Capital Assets	-	-	-	-	-	-	-	-
Right Of Use Assets	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$370,069,382</b>	<b>\$384,436,632</b>	<b>\$609,042</b>	<b>\$609,042</b>	<b>\$11,253,130</b>	<b>\$11,253,130</b>	<b>\$381,931,554</b>	<b>\$396,298,804</b>
<b>Liabilities</b>								
Accounts Payable	2,165,641	1,798,470	-	-	297,362	572,006	2,463,004	2,370,476
Medical Benefits Payable	4,944,631	4,462,112	-	-	-	-	4,944,631	4,462,112
Due to Other Governments	337,379	337,379	-	-	-	-	337,379	337,379
Deferred Revenue-	29,873,813	39,038,140	-	-	-	-	29,873,813	39,038,140
Accrued Interest	-	-	-	-	0	0	0	0
Other Current Liabilities	992,246	3,168,795	-	-	-	-	992,246	3,168,795
Lease Liability	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	156,279	156,279	-	-	-	-	156,279	156,279
<b>Total Liabilities</b>	<b>38,469,989</b>	<b>48,961,175</b>	<b>-</b>	<b>-</b>	<b>297,362</b>	<b>572,006</b>	<b>38,767,352</b>	<b>49,533,181</b>
<b>Fund Balances</b>								
Nonspendable	5,627,321	5,644,241	-	-	-	-	5,627,321	5,644,241
Stabilization Fund	76,076,443	76,076,443	-	-	-	-	76,076,443	76,076,443
Assigned to Capital Projects	-	-	-	-	10,955,768	10,681,125	10,955,768	10,681,125
Assigned to Medicaid Match	-	-	609,042	609,042	-	-	609,042	609,042
Unassigned	249,895,628	253,754,772	0	0	0	0	249,895,628	253,754,772
<b>Ending Fund Balance</b>	<b>331,599,392</b>	<b>335,475,456</b>	<b>609,042</b>	<b>609,042</b>	<b>10,955,768</b>	<b>10,681,125</b>	<b>343,164,203</b>	<b>346,765,623</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$370,069,382</b>	<b>\$384,436,632</b>	<b>\$609,042</b>	<b>\$609,042</b>	<b>\$11,253,130</b>	<b>\$11,253,130</b>	<b>\$381,931,554</b>	<b>\$396,298,804</b>

**ombined Business-Type Funds Statement of Net Position**  
As of January 31, 2025

	Healey Center	Healey Center	Lakeside Medical	Lakeside Medical	Primary Care Clinics	Primary Care Clinics	Business-Type Funds	Business-Type Funds
	Jan 2025	Dec 2024	Jan 2025	Dec 2024	Jan 2025	Dec 2024	Jan 2025	Dec 2024
<b>Assets</b>								
Cash and Cash Equivalents	\$4,224,861	\$4,965,058	\$4,584,823	\$5,010,577	\$237,779	\$0	\$9,047,462	\$9,975,635
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Investments	-	-	-	-	-	-	-	-
Accounts Receivable, net	896,356	754,483	1,528,515	1,489,186	2,047,785	2,409,880	4,472,656	4,653,549
Due From Other Governments	-	-	5,361,208	4,090,666	2,009,879	2,708,793	7,371,087	6,799,459
Inventory	-	-	627,170	586,912	-	-	627,170	586,912
Other Current Assets	87,694	78,463	443,666	538,688	165,696	200,000	697,055	817,151
Net Investment in Capital Assets	15,137,287	15,187,675	28,941,998	28,781,451	5,392,088	5,402,643	49,471,373	49,371,769
Right Of Use Assets	3,682	3,761	476,392	485,760	8,680,892	8,776,199	9,160,966	9,265,720
Total Assets	<u>\$20,353,767</u>	<u>\$20,993,328</u>	<u>\$41,963,771</u>	<u>\$40,983,240</u>	<u>\$18,534,117</u>	<u>\$19,497,515</u>	<u>\$80,851,656</u>	<u>\$81,474,082</u>
<b>Deferred Outflows of Resources</b>								
Deferred Outflows Related to Pensions	<u>\$35,535</u>	<u>\$35,535</u>	<u>\$22,776</u>	<u>\$22,776</u>	<u>\$45,186</u>	<u>\$45,186</u>	<u>\$103,497</u>	<u>\$103,497</u>
<b>Liabilities</b>								
Accounts Payable	257,347	260,516	898,071	1,026,097	452,610	492,762	1,608,028	1,779,376
Medical Benefits Payable	-	-	-	-	-	-	-	-
Due to Other Governments	67,874	67,874	-	-	-	-	67,874	67,874
Deferred Revenue-	-	-	15,601	15,601	9,167	10,000	24,768	25,601
Accrued Interest	81	54	12,758	11,242	35,432	35,698	48,270	46,994
Other Current Liabilities	1,330,278	1,824,705	1,927,326	2,736,817	2,097,643	3,046,527	5,355,246	7,608,048
Lease Liability	2,941	2,941	354,009	354,009	8,185,075	8,263,002	8,542,026	8,619,952
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	1,016,177	934,521	1,334,268	1,303,126	1,002,756	1,010,416	3,353,202	3,248,063
Total Liabilities	<u>2,674,699</u>	<u>3,090,611</u>	<u>4,542,033</u>	<u>5,446,892</u>	<u>11,782,682</u>	<u>12,858,405</u>	<u>18,999,414</u>	<u>21,395,908</u>
<b>Deferred Inflows of Resources</b>								
Deferred Inflows	<u>\$159,216</u>	<u>\$159,216</u>	<u>\$94,240</u>	<u>\$94,240</u>	<u>\$66,853</u>	<u>\$66,853</u>	<u>\$320,309</u>	<u>\$320,309</u>
<b>Net Position</b>								
Net Investment in Capital Assets	15,137,287	15,187,675	28,941,998	28,781,451	5,392,088	5,402,643	49,471,373	49,371,769
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Unrestricted	2,414,213	2,587,473	8,408,276	6,683,433	1,337,680	1,214,799	12,160,170	10,485,706
Total Net Position	<u>17,555,387</u>	<u>17,779,035</u>	<u>37,350,274</u>	<u>35,464,884</u>	<u>6,729,768</u>	<u>6,617,443</u>	<u>61,635,430</u>	<u>59,861,362</u>
Total Net Position	<u>\$20,230,086</u>	<u>\$20,869,647</u>	<u>\$41,892,307</u>	<u>\$40,911,776</u>	<u>\$18,512,450</u>	<u>\$19,475,848</u>	<u>\$80,634,844</u>	<u>\$81,257,270</u>

General Fund Revenues & Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 8,866,566	\$ 4,021,533	\$ 4,845,033	120.5%	\$ 3,736,619	\$ 5,129,947	137.3%
310,642	405,734	(95,093)	(23.4%)	468,651	(158,009)	(33.7%)
373,197	309,193	64,004	20.7%	349,379	23,819	6.8%
31,533	33,333	(1,801)	(5.4%)	49,894	(18,361)	(36.8%)
1,371,987	458,334	913,653	199.3%	1,279,916	92,071	7.2%
270,542	-	270,542	-	129,581	140,961	108.8%
101,389	221,508	(120,119)	(54.2%)	46,251	55,139	119.2%
\$ 11,325,856	\$ 5,449,636	\$ 5,876,221	107.8%	\$ 6,060,290	\$ 5,265,566	86.9%
4,128,389	4,435,335	306,947	6.9%	3,326,238	(802,151)	(24.1%)
1,098,431	1,309,403	210,972	16.1%	1,128,553	30,122	2.7%
912,780	1,114,580	201,800	18.1%	311,196	(601,584)	(193.3%)
32,632	24,744	(7,888)	(31.9%)	45,373	12,741	28.1%
79,096	134,848	55,752	41.3%	59,581	(19,515)	(32.8%)
734,000	1,258,333	524,333	41.7%	779,082	45,083	5.8%
(4,666)	917	5,583	608.8%	14,299	18,965	132.6%
445,905	1,023,789	577,884	56.4%	373,320	(72,585)	(19.4%)
140,661	192,956	52,295	27.1%	96,364	(44,297)	(46.0%)
9,752	12,590	2,838	22.5%	9,401	(351)	(3.7%)
878,806	2,109,114	1,230,309	58.3%	2,398,444	1,519,639	63.4%
-	133	133	-	-	-	-
966,630	145,557	(821,074)	(564.1%)	908,524	(58,106)	(6.4%)
124,051	136,357	12,306	9.0%	104,976	(19,074)	(18.2%)
745,249	750,662	5,413	0.7%	673,796	(71,453)	(10.6%)
\$ 10,291,714	\$ 12,649,318	\$ 2,357,604	18.6%	\$ 10,229,147	\$ (62,567)	(0.6%)
\$ 1,034,142	\$ (7,199,683)	\$ 8,233,825	(114.4%)	\$ (4,168,857)	\$ 5,203,000	(124.8%)
(2,004,169)	(2,405,743)	(401,574)	16.7%	(3,331,694)	(1,327,525)	39.8%
8,287,545	10,243,575	1,956,030	19.1%	6,897,453	(1,390,092)	(20.2%)
\$ 3,038,311	\$ (4,793,940)	\$ 7,832,251	(163.4%)	\$ (837,163)	\$ 3,875,475	(462.9%)
-	-	-	-	-	-	-
\$ (1,356,811)	\$ (9,350,831)	\$ 7,994,021	(85.5%)	\$ (1,037,631)	\$ 319,180	(30.8%)

<b>Revenues:</b>							
Ad Valorem Taxes	\$ 173,288,915	\$ 172,600,933	\$ 687,982	0.4%	\$ 160,992,330	\$ 12,296,585	7.6%
Net Patient Service Revenue	1,478,034	1,601,907	(123,873)	(7.7%)	1,842,799	(364,765)	(19.8%)
Intergovernmental Revenue	1,492,789	1,236,772	256,017	20.7%	1,413,428	79,361	5.6%
Grants	52,608	133,332	(80,724)	(60.5%)	147,997	(95,389)	(64.5%)
Interest Earnings	3,574,313	1,833,336	1,740,977	95.0%	2,937,720	636,593	21.7%
Unrealized Gain/(Loss) On Investments	(1,391,461)	-	(1,391,461)	-	2,973,899	(4,365,360)	(146.8%)
Other Revenue	2,116,696	886,031	1,230,665	138.9%	1,914,900	201,796	10.5%
<b>Total Revenues</b>	<b>\$ 180,611,893</b>	<b>\$ 178,292,311</b>	<b>\$ 2,319,581</b>	<b>1.3%</b>	<b>\$ 172,223,072</b>	<b>\$ 8,388,821</b>	<b>4.9%</b>
<b>Expenditures:</b>							
Salaries and Wages	16,483,147	17,368,837	885,691	5.1%	14,597,379	(1,885,768)	(12.9%)
Benefits	4,931,580	5,216,005	284,426	5.5%	4,435,883	(495,697)	(11.2%)
Purchased Services	3,372,344	4,458,321	1,085,977	24.4%	3,108,172	(264,172)	(8.5%)
Medical Supplies	58,073	98,976	40,903	41.3%	58,654	581	1.0%
Other Supplies	371,669	539,391	167,722	31.1%	324,693	(46,976)	(14.5%)
Medical Services	3,725,375	5,033,334	1,307,958	26.0%	2,928,434	(796,941)	(27.2%)
Drugs	(10,497)	3,668	14,165	386.2%	(50,858)	(40,360)	(79.4%)
Repairs and Maintenance	1,755,518	4,095,156	2,339,638	57.1%	1,904,545	149,027	7.8%
Lease and Rental	523,104	771,823	248,719	32.2%	484,993	(38,111)	(7.9%)
Utilities	47,084	50,360	3,276	6.5%	41,689	(5,395)	(12.9%)
Other Expense	7,380,247	7,829,157	448,910	5.7%	7,314,166	(66,081)	(0.9%)
Interest Expense	12	532	520	97.7%	-	(12)	-
Principal And Interest	2,337,290	727,742	(1,609,548)	(221.2%)	2,276,560	(60,730)	(2.7%)
Insurance	439,178	545,426	106,248	19.5%	419,904	(19,274)	(4.6%)
Sponsored Programs,	2,980,996	3,002,649	21,653	0.7%	2,746,166	(234,830)	(8.6%)
<b>Total Operational Expenditures</b>	<b>\$ 44,395,119</b>	<b>\$ 49,741,377</b>	<b>\$ 5,346,258</b>	<b>10.7%</b>	<b>\$ 40,590,379</b>	<b>\$ (3,804,739)</b>	<b>(9.4%)</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>\$ 136,216,774</b>	<b>\$ 128,550,934</b>	<b>\$ 7,665,840</b>	<b>6.0%</b>	<b>\$ 131,632,692</b>	<b>\$ 4,584,082</b>	<b>3.5%</b>
Total Overhead Allocations	(7,995,982)	(9,622,971)	(1,626,989)	16.9%	(7,660,228)	335,754	(4.4%)
<b>Total Expenditures</b>	<b>36,399,137</b>	<b>40,118,406</b>	<b>3,719,269</b>	<b>9.3%</b>	<b>32,930,151</b>	<b>\$ (3,468,985)</b>	<b>(10.5%)</b>
<b>Net Margin</b>	<b>\$ 144,212,756</b>	<b>\$ 138,173,906</b>	<b>\$ 6,038,850</b>	<b>4.4%</b>	<b>\$ 139,292,920</b>	<b>\$ 4,919,836</b>	<b>3.5%</b>
<b>Capital</b>							
Transfer In/(Out)	\$ (22,304,526)	\$ (37,403,326)	\$ 15,098,800	(40.4%)	\$ (4,150,525)	\$ 18,154,001	(437.4%)

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
29,283	33,333	(4,051)	(12.2%)	49,369	(20,087)	(40.7%)
-	4,167	(4,167)	-	-	-	-
\$ 29,283	\$ 37,500	\$ (8,218)	(21.9%)	\$ 49,369	\$ (20,087)	(40.7%)
24,034	25,429	1,395	5.5%	22,483	(1,551)	(6.9%)
5,902	7,139	1,237	17.3%	5,254	(648)	(12.3%)
30,470	18,333	(12,137)	(66.2%)	9,124	(21,346)	(234.0%)
-	208	208	-	-	-	-
136,310	333,333	197,023	59.1%	89,367	(46,943)	(52.5%)
(94)	11,073	11,167	100.8%	40,406	40,500	100.2%
196,623	395,515	198,893	50.3%	166,634	(29,989)	(18.0%)
\$ (167,340)	\$ (358,015)	\$ 190,675	(53.3%)	\$ (117,265)	\$ (50,076)	42.7%
156	211	55	26.1%	331	175	52.9%
30	56	26	46.4%	100	70	70.0%
2,013	2,128	115	5.4%	2,502	489	19.5%
95	228	133	58.3%	433	338	78.1%
802	1,010	208	20.6%	447	(355)	(79.4%)
415	645	230	35.7%	1,264	849	67.2%
72	78	6	7.7%	121	49	40.5%
224	261	37	14.2%	384	160	41.7%
800	1,079	279	25.9%	2,140	1,340	62.6%
194	375	181	48.3%	397	203	51.1%
647	718	71	9.9%	1,012	365	36.1%
215	313	98	31.3%	321	106	33.0%
303	427	124	29.0%	810	507	62.6%
521	773	252	32.6%	1,086	565	52.0%
-	-	-	-	498	498	-
325	335	10	3.0%	517	192	37.1%
155	353	198	56.1%	549	394	71.8%
55	76	21	27.6%	81	26	32.1%
25	87	62	71.3%	-	(25)	-
81	58	(23)	(39.7%)	-	(81)	-
238	281	43	15.3%	-	(238)	-
7,366	9,492	2,126	22.4%	12,993	5,627	43.3%
203,989	405,007	201,019	49.6%	179,627	(24,362)	(13.6%)
\$ (174,706)	\$ (367,507)	\$ 192,801	(52.5%)	\$ (130,258)	\$ (44,449)	34.1%
-	\$516,667	\$(516,667)	-	-	-	-

Trauma Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Direct Operating Expenditures:

Net Performance before Depreciation & Overhead Allocations

Overhead Allocations:

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
50,358	133,332	(82,974)	(62.2%)	147,023	(96,665)	(65.7%)
40,882	16,668	24,214	145.3%	20,023	20,859	104.2%
\$ 91,240	\$ 150,000	\$ (58,760)	(39.2%)	\$ 167,046	\$ (75,806)	(45.4%)
95,356	100,897	5,541	5.5%	80,918	(14,438)	(17.8%)
32,689	28,426	(4,263)	(15.0%)	20,405	(12,285)	(60.2%)
54,952	73,332	18,380	25.1%	61,390	6,438	10.5%
28	832	804	96.6%	617	589	95.5%
654,587	1,333,334	678,746	50.9%	375,567	(279,021)	(74.3%)
394	44,292	43,898	99.1%	75,296	74,902	99.5%
838,007	1,581,113	743,106	47.0%	614,193	(223,814)	(36.4%)
\$ (746,767)	\$ (1,431,113)	\$ 684,345	(47.8%)	\$ (447,148)	\$ (299,619)	67.0%
664	844	180	21.3%	1,363	699	51.3%
170	224	54	24.1%	401	231	57.6%
8,009	8,512	503	5.9%	5,904	(2,105)	(35.7%)
851	912	61	6.7%	1,479	628	42.5%
3,365	4,040	675	16.7%	2,327	(1,038)	(44.6%)
2,133	2,580	447	17.3%	3,422	1,289	37.7%
258	312	54	17.3%	463	205	44.3%
895	1,044	149	14.3%	1,635	740	45.3%
2,580	4,316	1,736	40.2%	5,147	2,567	49.9%
936	1,500	564	37.6%	1,615	679	42.0%
2,684	2,872	188	6.5%	4,358	1,674	38.4%
902	1,252	350	28.0%	1,732	830	47.9%
1,288	1,708	420	24.6%	2,803	1,515	54.0%
2,630	3,092	462	14.9%	4,460	1,830	41.0%
-	-	-	-	2,049	2,049	-
1,279	1,340	61	4.6%	1,819	540	29.7%
1,190	1,412	222	15.7%	2,269	1,079	47.6%
205	304	99	32.6%	499	294	58.9%
52	348	296	85.1%	-	(52)	-
344	232	(112)	(48.3%)	-	(344)	-
836	1,124	288	25.6%	-	(836)	-
31,271	37,968	6,697	17.6%	43,747	12,476	28.5%
869,278	1,619,081	749,803	46.3%	657,940	(211,338)	(32.1%)
\$ (778,038)	\$ (1,469,081)	\$ 691,042	(47.0%)	\$ (490,895)	\$ (287,143)	58.5%
\$603,332	\$2,066,668	\$(1,463,336)	(70.8%)	-	\$(603,332)	-

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$1,074,625	\$1,263,690	\$(189,065)	(15.0%)	\$1,386,984	\$(312,358)	(22.5%)	Gross Patient Revenue	\$4,269,827	\$4,972,343	\$(702,516)	(14.1%)	\$4,323,930	\$(54,103)	(1.3%)
765,112	816,807	(51,694)	(6.3%)	912,363	(147,250)	(16.1%)	Contractual Allowance	2,800,455	3,213,955	(413,500)	(12.9%)	2,588,277	212,177	8.2%
-	12,168	(12,168)	-	-	-	-	Charity Care	24,794	47,882	(23,088)	(48.2%)	-	24,794	-
50,922	112,321	(61,399)	(54.7%)	213,993	(163,071)	(76.2%)	Bad Debt	250,916	441,957	(191,042)	(43.2%)	269,256	(18,340)	(6.8%)
816,034	941,296	(125,261)	(13.3%)	1,126,355	(310,321)	(27.6%)	Total Contractuals and Bad Debt	3,076,165	3,703,794	(627,629)	(16.9%)	2,857,533	218,631	7.7%
258,591	322,395	(63,804)	(19.8%)	260,628	(2,037)	(0.8%)	Net Patient Service Revenue	1,193,662	1,268,548	(74,886)	(5.9%)	1,466,396	(272,734)	(18.6%)
24.06%	25.51%			18.79%			Collection %	27.96%	25.51%			33.91%		
\$ 258,591	\$ 322,395	\$ (63,804)	(19.8%)	\$ 260,628	\$ (2,037)	(0.8%)	Total Revenues	\$ 1,193,662	\$ 1,268,548	\$ (74,886)	(5.9%)	\$ 1,466,396	\$ (272,734)	(18.6%)
							Direct Operating Expenditures:							
334,559	305,954	(28,605)	(9.3%)	273,485	(61,074)	(22.3%)	Salaries and Wages	1,235,728	1,213,946	(21,782)	(1.8%)	1,062,945	(172,783)	(16.3%)
61,601	72,978	11,377	15.6%	68,657	7,056	10.3%	Benefits	276,719	290,421	13,702	4.7%	234,822	(41,897)	(17.8%)
344,679	320,805	(23,874)	(7.4%)	326,140	(18,539)	(5.7%)	Purchased Services	1,137,635	1,283,220	145,585	11.3%	1,045,499	(92,136)	(8.8%)
1,687	10,410	8,723	83.8%	3,465	1,778	51.3%	Medical Supplies	15,361	41,640	26,279	63.1%	7,218	(8,143)	(112.8%)
17,003	42,192	25,189	59.7%	31,120	14,117	45.4%	Other Supplies	82,965	168,768	85,803	50.8%	223,597	140,632	62.9%
95,501	110,013	14,512	13.2%	(3,396)	(98,897)	2,912.2%	Repairs and Maintenance	235,397	440,052	204,655	46.5%	55,595	(179,802)	(323.4%)
11,635	38,273	26,639	69.6%	(5,817)	(17,452)	300.0%	Lease and Rental	17,452	153,093	135,641	88.6%	-	(17,452)	-
5,242	6,495	1,253	19.3%	5,352	110	2.1%	Utilities	27,647	25,980	(1,667)	(6.4%)	22,972	(4,675)	(20.4%)
39,704	57,444	17,740	30.9%	54,728	15,024	27.5%	Other Expense	244,016	229,776	(14,240)	(6.2%)	186,560	(57,455)	(30.8%)
5,817	3,393	(2,424)	(71.4%)	23,269	17,452	75.0%	Principal And Interest	23,269	13,572	(9,697)	(71.4%)	23,269	-	-
76,167	75,926	(241)	(0.3%)	61,952	(14,215)	(22.9%)	Insurance	240,220	303,704	63,484	20.9%	247,806	7,587	3.1%
993,595	1,043,883	50,288	4.8%	838,954	(154,641)	(18.4%)	Total Operating Expenditures	3,536,407	4,164,172	627,765	15.1%	3,110,283	(426,125)	(13.7%)
\$ (735,004)	\$ (721,488)	\$ (13,515)	1.9%	\$ (578,325)	\$ (156,678)	27.1%	Net Performance before Depreciation & Overhead Allocations	\$ (2,342,745)	\$ (2,895,624)	\$ 552,878	(19.1%)	\$ (1,643,886)	\$ (698,859)	42.5%
							Overhead Allocations:							
2,555	3,448	893	25.9%	2,763	208	7.5%	OH Risk Management	10,862	13,792	2,930	21.2%	11,383	521	4.6%
6,651	12,576	5,925	47.1%	12,043	5,392	44.8%	OH Revenue Cycle	37,738	50,304	12,566	25.0%	23,666	(14,072)	(59.5%)
497	917	420	45.8%	837	340	40.6%	OH Internal Audit	2,796	3,668	872	23.8%	3,350	554	16.5%
1,554	3,730	2,176	58.3%	3,615	2,061	57.0%	OH Administration	13,930	14,920	990	6.6%	12,353	(1,577)	(12.8%)
6,417	8,076	1,659	20.5%	4,915	(1,502)	(30.6%)	OH Human Resources	26,923	32,304	5,381	16.7%	25,597	(1,326)	(5.2%)
6,787	10,544	3,757	35.6%	10,554	3,767	35.7%	Legal	34,897	42,176	7,279	17.3%	28,580	(6,317)	(22.1%)
1,179	1,270	91	7.2%	1,010	(169)	(16.7%)	Records	4,223	5,080	857	16.9%	3,868	(355)	(9.2%)
3,664	4,273	609	14.3%	3,208	(456)	(14.2%)	OH Compliance	14,637	17,092	2,455	14.4%	13,659	(978)	(7.2%)
13,087	17,647	4,560	25.8%	17,875	4,788	26.8%	IT Operations	42,207	70,588	28,381	40.2%	42,996	789	1.8%
3,172	6,126	2,954	48.2%	3,320	148	4.5%	IT Security	15,299	24,504	9,205	37.6%	13,494	(1,805)	(13.4%)
10,585	11,748	1,163	9.9%	8,452	(2,133)	(25.2%)	OH Finance	43,903	46,992	3,089	6.6%	36,402	(7,502)	(20.6%)
3,524	5,127	1,603	31.3%	2,679	(845)	(31.5%)	Corporate Communications	14,758	20,508	5,750	28.0%	14,468	(290)	(2.0%)
4,957	6,976	2,019	28.9%	6,765	1,808	26.7%	OH Information Technology	21,051	27,904	6,853	24.6%	23,411	2,360	10.1%
-	23,283	23,283	-	-	-	-	IT Applications	-	93,132	93,132	-	-	-	-
8,517	12,637	4,120	32.6%	9,067	550	6.1%	IT Service Center	43,023	50,548	7,525	14.9%	37,246	(5,777)	(15.5%)
-	-	-	-	4,160	4,160	-	OH Performance Excellence	-	-	-	-	17,119	17,119	-
5,308	5,479	171	3.1%	4,316	(992)	(23.0%)	Corporate Quality	20,910	21,916	1,006	4.6%	15,192	(5,718)	(37.6%)
2,542	5,773	3,231	56.0%	4,583	2,041	44.5%	OH Supply Chain	19,469	23,092	3,623	15.7%	18,954	(515)	(2.7%)
2,951	3,316	365	11.0%	2,620	(331)	(12.6%)	HIM Department	12,080	13,264	1,184	8.9%	13,226	1,146	8.7%
5,532	7,185	1,653	23.0%	5,515	(17)	(0.3%)	OH Coding	23,463	28,740	5,277	18.4%	22,875	(588)	(2.6%)
113	647	534	82.5%	579	466	80.5%	OH Reimbursement	524	2,588	2,064	79.8%	2,292	1,768	77.1%
5,257	3,552	(1,705)	(48.0%)	2,802	(2,455)	(87.6%)	District Operations Admin	20,610	14,208	(6,402)	(45.1%)	11,151	(9,459)	(84.8%)
900	1,238	338	27.3%	676	(224)	(33.1%)	OH Mail Room	3,345	4,952	1,607	32.5%	4,172	827	19.8%



Aeromedical Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
411	1,423	1,012	71.1%	-	(411)	-
1,324	949	(375)	(39.5%)	-	(1,324)	-
3,885	4,593	708	15.4%	-	(3,885)	-
101,369	162,533	61,164	37.6%	112,354	10,985	9.8%
1,094,964	1,206,416	111,452	9.2%	951,308	(143,656)	(15.1%)
\$ (836,373)	\$ (884,021)	\$ 47,649	(5.4%)	\$ (690,679)	\$ (145,693)	21.1%
-	\$916,667	\$(916,667)	-	-	-	-

OH Patient Experience  
OH External Affairs  
OH Strategic Initiatives and Projects  
Total Overhead Allocations-

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
859	5,692	4,833	84.9%	-	(859)	-
5,622	3,796	(1,826)	(48.1%)	-	(5,622)	-
13,666	18,372	4,706	25.6%	-	(13,666)	-
446,795	650,132	203,337	31.3%	395,452	(51,343)	(13.0%)
3,983,202	4,814,304	831,102	17.3%	3,505,735	(477,468)	(13.6%)
\$ (2,789,540)	\$ (3,545,756)	\$ 756,215	(21.3%)	\$ (2,039,338)	\$ (750,202)	36.8%
\$2,058,837	\$3,666,668	\$(1,607,831)	(43.8%)	-	\$(2,058,837)	-

Care Coordination Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
64,692	70,080	5,388	7.7%	55,246	(9,446)	(17.1%)
16,717	22,785	6,068	26.6%	22,273	5,556	24.9%
265,200	295,383	30,183	10.2%	(388,290)	(653,490)	168.3%
-	192	192	-	30	30	-
597,690	925,000	327,310	35.4%	689,715	92,025	13.3%
3,603	2,237	(1,366)	(61.1%)	873	(2,730)	(312.7%)
-	-	-	-	2,675	2,675	-
-	-	-	-	673,796	673,796	-
947,902	1,315,677	367,775	28.0%	1,056,317	108,416	10.3%
\$ (947,902)	\$ (1,315,677)	\$ 367,775	(28.0%)	\$ (1,056,317)	\$ 108,416	(10.3%)
986	1,331	345	25.9%	1,207	221	18.3%
192	354	162	45.8%	365	173	47.4%
1,510	1,596	86	5.4%	2,502	992	39.6%
600	1,440	840	58.3%	1,579	979	62.0%
3,476	4,374	898	20.5%	2,905	(571)	(19.7%)
2,620	4,070	1,450	35.6%	4,610	1,990	43.2%
455	490	35	7.1%	441	(14)	(3.2%)
1,414	1,650	236	14.3%	1,401	(13)	(0.9%)
5,052	6,813	1,761	25.8%	7,808	2,756	35.3%
1,225	2,365	1,140	48.2%	1,450	225	15.5%
4,086	4,535	449	9.9%	3,692	(394)	(10.7%)
1,360	1,979	619	31.3%	1,170	(190)	(16.2%)
1,914	2,693	779	28.9%	2,955	1,041	35.2%
3,288	4,879	1,591	32.6%	3,961	673	17.0%
-	-	-	-	1,817	1,817	-
2,049	2,115	66	3.1%	1,885	(164)	(8.7%)
981	2,228	1,247	56.0%	2,002	1,021	51.0%
347	478	131	27.4%	295	(52)	(17.6%)
159	549	390	71.0%	-	(159)	-
511	366	(145)	(39.6%)	-	(511)	-
1,500	1,773	273	15.4%	-	(1,500)	-
33,725	46,078	12,353	26.8%	42,045	8,320	19.8%
981,627	1,361,755	380,128	27.9%	1,098,362	116,736	10.6%
\$ (981,627)	\$ (1,361,755)	\$ 380,128	(27.9%)	\$ (1,098,362)	\$ 116,736	(10.6%)
-	\$1,350,000	\$(1,350,000)	-	-	-	-

Total Revenues

Direct Operating Expenditures:

Salaries and Wages  
Benefits  
Purchased Services  
Other Supplies  
Medical Services  
Other Expense  
Principal And Interest  
Sponsored Programs.

Total Operating Expenditures

Net Performance before Depreciation & Overhead Allocations

Overhead Allocations:

OH Risk Management  
OH Internal Audit  
Home Office Facilities  
OH Administration  
OH Human Resources  
Legal  
Records  
OH Compliance  
IT Operations  
IT Security  
OH Finance  
Corporate Communications  
OH Information Technology  
IT Service Center  
OH Performance Excellence  
Corporate Quality  
OH Supply Chain  
OH Mail Room  
OH Patient Experience  
OH External Affairs  
OH Strategic Initiatives and Projects

Total Overhead Allocations-

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
253,740	278,060	24,320	8.7%	235,727	(18,013)	(7.6%)
97,710	90,787	(6,923)	(7.6%)	87,864	(9,846)	(11.2%)
1,060,800	1,181,532	120,732	10.2%	1,106,860	46,060	4.2%
119	768	649	84.5%	79	(41)	(51.9%)
3,070,788	3,700,000	629,212	17.0%	2,552,867	(517,921)	(20.3%)
8,428	8,948	520	5.8%	(1,171)	(9,598)	819.6%
-	-	-	-	2,675	2,675	-
-	-	-	-	2,746,166	2,746,166	-
4,491,585	5,260,095	768,510	14.6%	6,731,067	2,239,483	33.3%
\$ (4,491,585)	\$ (5,260,095)	\$ 768,510	(14.6%)	\$ (6,731,067)	\$ 2,239,483	(33.3%)
4,192	5,324	1,132	21.3%	4,972	780	15.7%
1,080	1,416	336	23.7%	1,462	382	26.1%
6,008	6,384	376	5.9%	5,904	(104)	(1.8%)
5,377	5,760	383	6.6%	5,396	19	0.4%
14,583	17,496	2,913	16.6%	15,126	543	3.6%
13,471	16,280	2,809	17.3%	12,484	(987)	(7.9%)
1,630	1,960	330	16.8%	1,689	59	3.5%
5,650	6,600	950	14.4%	5,966	316	5.3%
16,294	27,252	10,958	40.2%	18,781	2,487	13.2%
5,906	9,460	3,554	37.6%	5,894	(12)	(0.2%)
16,948	18,140	1,192	6.6%	15,900	(1,048)	(6.6%)
5,697	7,916	2,219	28.0%	6,319	622	9.8%
8,127	10,772	2,645	24.6%	10,226	2,099	20.5%
16,609	19,516	2,907	14.9%	16,270	(339)	(2.1%)
-	-	-	-	7,477	7,477	-
8,072	8,460	388	4.6%	6,636	(1,436)	(21.6%)
7,515	8,912	1,397	15.7%	8,279	764	9.2%
1,291	1,912	621	32.5%	1,822	531	29.1%
332	2,196	1,864	84.9%	-	(332)	-
2,170	1,464	(706)	(48.2%)	-	(2,170)	-
5,276	7,092	1,816	25.6%	-	(5,276)	-
146,228	184,312	38,084	20.7%	150,603	4,375	2.9%
4,637,813	5,444,407	806,594	14.8%	6,881,671	2,243,858	32.6%
\$ (4,637,813)	\$ (5,444,407)	\$ 806,594	(14.8%)	\$ (6,881,671)	\$ 2,243,858	(32.6%)
\$5,584,629	\$5,400,000	\$184,629	3.4%	-	\$(5,584,629)	-

Sponsored Programs Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
745,249	750,662	5,413	0.7%	-	(745,249)	-
745,249	750,662	5,413	0.7%	-	(745,249)	-
\$ (745,249)	\$ (750,662)	\$ 5,413	(0.7%)	-	\$ (745,249)	-
745,249	750,662	5,413	0.7%	-	(745,249)	-
\$ (745,249)	\$ (750,662)	\$ 5,413	(0.7%)	-	\$ (745,249)	-
-	\$791,667	\$(791,667)	-	-	-	-

Total Revenues

Direct Operating Expenditures:

Sponsored Programs.

Total Operating Expenditures

Net Performance before Depreciation & Overhead Allocations

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
2,980,996	3,002,649	21,653	0.7%	-	(2,980,996)	-
2,980,996	3,002,649	21,653	0.7%	-	(2,980,996)	-
\$ (2,980,996)	\$ (3,002,649)	\$ 21,653	(0.7%)	-	\$ (2,980,996)	-
2,980,996	3,002,649	21,653	0.7%	-	(2,980,996)	-
\$ (2,980,996)	\$ (3,002,649)	\$ 21,653	(0.7%)	-	\$ (2,980,996)	-
\$2,235,747	\$3,166,668	\$(930,921)	(29.4%)	-	\$(2,235,747)	-

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
-	\$33,333	\$(33,333)	-	-	-	-	Gross Patient Revenue	-	\$133,333	\$(133,333)	-	-	-	-
-	8,333	(8,333)	-	-	-	-	Contractual Allowance	-	33,333	(33,333)	-	-	-	-
-	8,333	(8,333)	-	-	-	-	Charity Care	-	33,333	(33,333)	-	-	-	-
-	16,667	(16,667)	-	-	-	-	Total Contractuals and Bad Debt	-	66,667	(66,667)	-	-	-	-
-	16,667	(16,667)	-	-	-	-	Net Patient Service Revenue	-	66,667	(66,667)	-	-	-	-
-	50.00%			-			Collection %	-	50.00%			-		
2,250	-	2,250	-	-	2,250	-	Grants	2,250	-	2,250	-	450	1,800	400.0%
\$ 2,250	\$ 16,667	\$ (14,417)	(86.5%)	-	\$ 2,250	-	Total Revenues	\$ 2,250	\$ 66,667	\$ (64,417)	(96.6%)	\$ 450	\$ 1,800	400.0%
Direct Operating Expenditures:														
171,345	198,367	27,022	13.6%	163,629	(7,716)	(4.7%)	Salaries and Wages	704,110	787,069	82,959	10.5%	687,576	(16,534)	(2.4%)
39,413	57,640	18,227	31.6%	53,740	14,327	26.7%	Benefits	212,637	229,613	16,976	7.4%	205,166	(7,471)	(3.6%)
1,738	3,891	2,153	55.3%	1,684	(54)	(3.2%)	Purchased Services	11,296	15,564	4,268	27.4%	10,765	(531)	(4.9%)
(860)	-	860	-	7,002	7,862	112.3%	Medical Supplies	691	-	(691)	-	13,514	12,822	94.9%
8,404	12,249	3,845	31.4%	3,016	(5,388)	(178.6%)	Other Supplies	17,991	48,996	31,005	63.3%	12,786	(5,205)	(40.7%)
(4,968)	-	4,968	-	14,299	19,267	134.7%	Drugs	(11,146)	-	11,146	-	(51,003)	(39,856)	78.1%
558	2,267	1,709	75.4%	-	(558)	-	Repairs and Maintenance	1,684	9,068	7,384	81.4%	2,141	457	21.3%
14,882	9,561	(5,321)	(55.7%)	(11,364)	(26,246)	231.0%	Lease and Rental	55,249	38,244	(17,005)	(44.5%)	30,641	(24,608)	(80.3%)
393	683	290	42.5%	54	(339)	(627.8%)	Utilities	1,438	2,732	1,294	47.4%	516	(922)	(178.7%)
7,463	8,137	674	8.3%	3,732	(3,730)	(99.9%)	Other Expense	23,185	32,548	9,363	28.8%	11,366	(11,819)	(104.0%)
-	1	1	-	-	-	-	Interest Expense	12	4	(8)	(200.0%)	-	(12)	-
7,736	4,923	(2,813)	(57.1%)	21,075	13,339	63.3%	Principal And Interest	27,005	20,857	(6,148)	(29.5%)	21,075	(5,930)	(28.1%)
4,792	4,774	(18)	(0.4%)	2,517	(2,275)	(90.4%)	Insurance	19,169	19,096	(73)	(0.4%)	10,069	(9,100)	(90.4%)
250,895	302,493	51,598	17.1%	259,385	8,490	3.3%	Total Operating Expenditures	1,063,320	1,203,791	140,471	11.7%	954,612	(108,709)	(11.4%)
\$ (248,645)	\$ (285,826)	\$ 37,181	(13.0%)	\$ (259,385)	\$ 10,740	(4.1%)	Net Performance before Depreciation & Overhead Allocations	\$ (1,061,070)	\$ (1,137,125)	\$ 76,054	(6.7%)	\$ (954,162)	\$ (106,909)	11.2%
Overhead Allocations:														
726	980	254	25.9%	846	120	14.2%	OH Risk Management	3,086	3,920	834	21.3%	3,485	399	11.4%
950	1,797	847	47.1%	-	(950)	-	OH Revenue Cycle	5,391	7,188	1,797	25.0%	-	(5,391)	-
141	261	120	46.0%	256	115	44.9%	OH Internal Audit	794	1,044	250	23.9%	1,025	231	22.5%
1,007	1,064	57	5.4%	12,186	11,179	91.7%	Home Office Facilities	4,005	4,256	251	5.9%	28,757	24,752	86.1%
441	1,060	619	58.4%	1,107	666	60.2%	OH Administration	3,957	4,240	283	6.7%	3,782	(175)	(4.6%)
5,615	7,066	1,451	20.5%	4,469	(1,146)	(25.6%)	OH Human Resources	23,557	28,264	4,707	16.7%	23,271	(286)	(1.2%)
1,928	2,995	1,067	35.6%	3,231	1,303	40.3%	Legal	9,914	11,980	2,066	17.2%	8,749	(1,165)	(13.3%)
335	361	26	7.2%	309	(26)	(8.4%)	Records	1,200	1,444	244	16.9%	1,184	(16)	(1.4%)
1,041	1,214	173	14.3%	982	(59)	(6.0%)	OH Compliance	4,157	4,856	699	14.4%	4,181	24	0.6%
3,718	5,013	1,295	25.8%	5,472	1,754	32.1%	IT Operations	11,990	20,052	8,062	40.2%	13,162	1,172	8.9%
901	1,740	839	48.2%	1,016	115	11.3%	IT Security	4,346	6,960	2,614	37.6%	4,130	(216)	(5.2%)
3,007	3,337	330	9.9%	2,588	(419)	(16.2%)	OH Finance	12,471	13,348	877	6.6%	11,144	(1,327)	(11.9%)
1,001	1,456	455	31.3%	820	(181)	(22.1%)	Corporate Communications	4,193	5,824	1,631	28.0%	4,429	236	5.3%
1,408	1,982	574	29.0%	2,071	663	32.0%	OH Information Technology	5,979	7,928	1,949	24.6%	7,167	1,188	16.6%
2,420	3,590	1,170	32.6%	2,776	356	12.8%	IT Service Center	12,222	14,360	2,138	14.9%	11,402	(820)	(7.2%)
-	-	-	-	1,274	1,274	-	OH Performance Excellence	-	-	-	-	5,241	5,241	-
1,508	1,557	49	3.1%	1,321	(187)	(14.2%)	Corporate Quality	5,941	6,228	287	4.6%	4,650	(1,291)	(27.8%)
-	-	-	-	18,432	18,432	-	OH Security Services	-	-	-	-	55,968	55,968	-
722	1,640	918	56.0%	1,403	681	48.5%	OH Supply Chain	5,531	6,560	1,029	15.7%	5,802	271	4.7%
1,493	1,009	(484)	(48.0%)	858	(635)	(74.0%)	District Operations Admin	5,855	4,036	(1,819)	(45.1%)	3,414	(2,441)	(71.5%)
256	352	96	27.3%	207	(49)	(23.7%)	OH Mail Room	951	1,408	457	32.5%	1,277	326	25.5%

Pharmacy. Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
117	404	287	71.0%	-	(117)	-
376	270	(106)	(39.3%)	-	(376)	-
1,104	1,305	201	15.4%	-	(1,104)	-
30,215	40,453	10,238	25.3%	61,624	31,409	51.0%
281,110	342,946	61,836	18.0%	321,009	39,899	12.4%
\$ (278,860)	\$ (326,279)	\$ 47,419	(14.5%)	\$ (321,009)	\$ 42,149	(13.1%)
-	\$333,333	\$(333,333)	-	-	-	-

OH Patient Experience  
OH External Affairs  
OH Strategic Initiatives and Projects  
Total Overhead Allocations-  
  
Total Expenditures  
  
Net Margin  
  
  
  
General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
244	1,616	1,372	84.9%	-	(244)	-
1,597	1,080	(517)	(47.9%)	-	(1,597)	-
3,883	5,220	1,337	25.6%	-	(3,883)	-
131,264	161,812	30,548	18.9%	202,222	70,958	35.1%
1,194,584	1,365,603	171,019	12.5%	1,156,833	(37,751)	(3.3%)
\$ (1,192,334)	\$ (1,298,937)	\$ 106,602	(8.2%)	\$ (1,156,383)	\$ (35,951)	3.1%
\$913,474	\$1,333,331	\$(419,857)	(31.5%)	-	\$(913,474)	-

Transportation Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$292,666	\$367,056	\$(74,390)	(20.3%)	\$347,646	\$(54,979)	(15.8%)	Gross Patient Revenue	\$1,325,841	\$1,468,225	\$(142,384)	(9.7%)	\$1,485,920	\$(160,078)	(10.8%)
270,392	294,336	(23,943)	(8.1%)	243,572	26,821	11.0%	Contractual Allowance	734,691	1,177,343	(442,651)	(37.6%)	1,029,680	(294,989)	(28.6%)
-	1,749	(1,749)	-	-	-	-	Charity Care	2,485	6,997	(4,512)	(64.5%)	1,217	1,268	104.2%
(29,777)	4,298	(34,075)	(792.8%)	(103,949)	74,172	(71.4%)	Bad Debt	304,293	17,193	287,100	1,669.9%	78,620	225,673	287.0%
240,616	300,383	(59,768)	(19.9%)	139,623	100,993	72.3%	Total Contractuals and Bad Debt	1,041,470	1,201,533	(160,063)	(13.3%)	1,109,517	(68,047)	(6.1%)
52,051	66,673	(14,622)	(21.9%)	208,023	(155,972)	(75.0%)	Net Patient Service Revenue	284,372	266,692	17,680	6.6%	376,402	(92,031)	(24.5%)
17.78%	18.16%			59.84%			Collection %	21.45%	18.16%			25.33%		
\$ 52,051	\$ 66,673	\$ (14,622)	(21.9%)	\$ 208,023	\$ (155,972)	(75.0%)	Total Revenues	\$ 284,372	\$ 266,692	\$ 17,680	6.6%	\$ 376,402	\$ (92,031)	(24.5%)
Direct Operating Expenditures:														
157,059	129,071	(27,988)	(21.7%)	133,894	(23,166)	(17.3%)	Salaries and Wages	556,053	512,128	(43,925)	(8.6%)	506,142	(49,910)	(9.9%)
24,821	33,317	8,496	25.5%	34,299	9,478	27.6%	Benefits	125,306	132,765	7,459	5.6%	124,007	(1,299)	(1.0%)
3,000	4,000	1,000	25.0%	2,800	(200)	(7.1%)	Purchased Services	17,796	16,000	(1,796)	(11.2%)	10,600	(7,196)	(67.9%)
3,593	4,167	574	13.8%	1,754	(1,839)	(104.8%)	Medical Supplies	11,914	16,668	4,754	28.5%	4,546	(7,368)	(162.1%)
3,577	6,291	2,714	43.1%	6,233	2,656	42.6%	Other Supplies	18,957	25,164	6,207	24.7%	32,642	13,684	41.9%
302	917	615	67.1%	-	(302)	-	Drugs	649	3,668	3,019	82.3%	145	(504)	(347.6%)
440	7,333	6,893	94.0%	2,846	2,405	84.5%	Repairs and Maintenance	1,518	29,332	27,814	94.8%	9,403	7,885	83.9%
1,267	2,083	816	39.2%	1,588	322	20.3%	Lease and Rental	4,365	8,332	3,967	47.6%	5,939	1,575	26.5%
2,502	4,059	1,557	38.4%	5,876	3,373	57.4%	Other Expense	11,097	16,236	5,139	31.7%	18,257	7,161	39.2%
3,230	2,207	(1,023)	(46.4%)	1,505	(1,725)	(114.6%)	Insurance	12,919	8,827	(4,092)	(46.4%)	6,018	(6,901)	(114.7%)
199,791	193,445	(6,346)	(3.3%)	190,794	(8,997)	(4.7%)	Total Operating Expenditures	760,573	769,120	8,547	1.1%	717,700	(42,873)	(6.0%)
\$ (147,740)	\$ (126,772)	\$ (20,969)	16.5%	\$ 17,229	\$ (164,969)	(957.5%)	Net Performance before Depreciation & Overhead Allocations	\$ (476,201)	\$ (502,428)	\$ 26,227	(5.2%)	\$ (341,297)	\$ (134,904)	39.5%
Overhead Allocations:														
430	580	150	25.9%	532	102	19.2%	OH Risk Management	1,827	2,320	493	21.3%	2,192	365	16.7%
6,651	12,576	5,925	47.1%	17,517	10,866	62.0%	OH Revenue Cycle	37,738	50,304	12,566	25.0%	34,423	(3,315)	(9.6%)
84	154	70	45.5%	161	77	47.8%	OH Internal Audit	471	616	145	23.5%	645	174	27.0%
261	628	367	58.4%	696	435	62.5%	OH Administration	2,344	2,512	168	6.7%	2,379	35	1.5%
6,497	8,177	1,680	20.5%	5,429	(1,068)	(19.7%)	OH Human Resources	27,258	32,708	5,450	16.7%	28,273	1,015	3.6%
1,142	1,774	632	35.6%	2,032	890	43.8%	Legal	5,873	7,096	1,223	17.2%	5,503	(370)	(6.7%)
198	214	16	7.5%	194	(4)	(2.1%)	Records	710	856	146	17.1%	744	34	4.6%
617	719	102	14.2%	618	1	0.2%	OH Compliance	2,464	2,876	412	14.3%	2,630	166	6.3%
2,202	2,970	768	25.9%	3,442	1,240	36.0%	IT Operations	7,102	11,880	4,778	40.2%	8,279	1,177	14.2%
534	1,031	497	48.2%	639	105	16.4%	IT Security	2,575	4,124	1,549	37.6%	2,598	23	0.9%
1,781	1,977	196	9.9%	1,628	(153)	(9.4%)	OH Finance	7,388	7,908	520	6.6%	7,010	(378)	(5.4%)
593	863	270	31.3%	516	(77)	(14.9%)	Corporate Communications	2,484	3,452	968	28.0%	2,786	302	10.8%
834	1,174	340	29.0%	1,303	469	36.0%	OH Information Technology	3,542	4,696	1,154	24.6%	4,508	966	21.4%
-	7,697	7,697	-	-	-	-	IT Applications	-	30,788	30,788	-	-	-	-
1,433	2,127	694	32.6%	1,746	313	17.9%	IT Service Center	7,241	8,508	1,267	14.9%	7,172	(69)	(1.0%)
-	-	-	-	801	801	-	OH Performance Excellence	-	-	-	-	3,296	3,296	-
893	922	29	3.1%	831	(62)	(7.5%)	Corporate Quality	3,518	3,688	170	4.6%	2,925	(593)	(20.3%)
428	971	543	55.9%	883	455	51.5%	OH Supply Chain	3,276	3,884	608	15.7%	3,650	374	10.2%
497	558	61	10.9%	505	8	1.6%	HIM Department	2,033	2,232	199	8.9%	2,547	514	20.2%
931	1,209	278	23.0%	1,062	131	12.3%	OH Coding	3,949	4,836	887	18.3%	4,405	456	10.4%
19	109	90	82.6%	111	92	82.9%	OH Reimbursement	89	436	347	79.6%	441	352	79.8%
885	598	(287)	(48.0%)	540	(345)	(63.9%)	District Operations Admin	3,469	2,392	(1,077)	(45.0%)	2,148	(1,321)	(61.5%)
151	208	57	27.4%	130	(21)	(16.2%)	OH Mail Room	563	832	269	32.3%	803	240	29.9%
69	239	170	71.1%	-	(69)	-	OH Patient Experience	144	956	812	84.9%	-	(144)	-

Transportation Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
223	160	(63)	(39.4%)	-	(223)	-
654	773	119	15.4%	-	(654)	-
28,007	48,408	20,401	42.1%	41,316	13,309	32.2%
227,798	241,853	14,055	5.8%	232,110	4,312	1.9%
\$ (175,747)	\$ (175,180)	\$ (568)	0.3%	\$ (24,087)	\$ (151,660)	629.6%
-	\$166,667	\$(166,667)	-	-	-	-

OH External Affairs  
OH Strategic Initiatives and Projects  
Total Overhead Allocations-  
  
Total Expenditures  
  
Net Margin  
  
  
  
General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
946	640	(306)	(47.8%)	-	(946)	-
2,300	3,092	792	25.6%	-	(2,300)	-
129,304	193,632	64,328	33.2%	129,359	55	-
889,877	962,752	72,875	7.6%	847,059	(42,818)	(5.1%)
\$ (605,505)	\$ (696,060)	\$ 90,555	(13.0%)	\$ (470,657)	\$ (134,849)	28.7%
\$429,758	\$666,668	\$(236,910)	(35.5%)	-	\$(429,758)	-

School Health Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 373,197	\$ 309,193	\$ 64,004	20.7%	\$ 349,379	\$ 23,819	6.8%
1,187,579	1,196,203	8,624	0.7%	841,584	(345,995)	(41.1%)
356,553	376,659	20,106	5.3%	390,173	33,619	8.6%
28,211	10,000	(18,211)	(182.1%)	33,152	4,940	14.9%
6,624	1,367	(5,257)	(384.6%)	481	(6,142)	(1,276.9%)
-	3,333	3,333	-	-	-	-
8,195	7,751	(444)	(5.7%)	1,615	(6,580)	(407.4%)
1,587,163	1,595,313	8,150	0.5%	1,267,005	(320,158)	(25.3%)
\$ (1,213,966)	\$ (1,286,120)	\$ 72,154	(5.6%)	\$ (917,626)	\$ (296,339)	32.3%
3,874	5,229	1,355	25.9%	4,428	554	12.5%
753	1,391	638	45.9%	1,341	588	43.8%
8,585	9,072	487	5.4%	14,225	5,640	39.6%
2,356	5,656	3,300	58.3%	5,795	3,439	59.3%
48,601	61,164	12,563	20.5%	39,783	(8,818)	(22.2%)
10,291	15,988	5,697	35.6%	16,916	6,625	39.2%
1,787	1,926	139	7.2%	1,618	(169)	(10.4%)
5,556	6,480	924	14.3%	5,141	(415)	(8.1%)
19,845	26,759	6,914	25.8%	28,650	8,805	30.7%
4,810	9,290	4,480	48.2%	5,322	512	9.6%
16,051	17,815	1,764	9.9%	13,548	(2,503)	(18.5%)
5,344	7,774	2,430	31.3%	4,294	(1,050)	(24.5%)
7,517	10,578	3,061	28.9%	10,843	3,326	30.7%
-	53,125	53,125	-	-	-	-
12,915	19,163	6,248	32.6%	14,533	1,618	11.1%
-	-	-	-	6,668	6,668	-
8,049	8,309	260	3.1%	6,918	(1,131)	(16.3%)
3,854	8,753	4,899	56.0%	7,346	3,492	47.5%
11,723	15,624	3,901	25.0%	9,619	(2,104)	(21.9%)
1,364	1,878	514	27.4%	1,084	(280)	(25.8%)
624	2,157	1,533	71.1%	-	(624)	-
2,008	1,439	(569)	(39.5%)	-	(2,008)	-
5,892	6,965	1,073	15.4%	-	(5,892)	-
181,799	296,535	114,736	38.7%	198,072	16,273	8.2%
1,768,962	1,891,848	122,886	6.5%	1,465,077	(303,885)	(20.7%)
\$ (1,395,765)	\$ (1,582,655)	\$ 186,890	(11.8%)	\$ (1,115,698)	\$ (280,066)	25.1%
-	\$1,583,333	\$(1,583,333)	-	-	-	-

Total Revenues

Direct Operating Expenditures:

Salaries and Wages

Benefits

Medical Supplies

Other Supplies

Repairs and Maintenance

Other Expense

Total Operating Expenditures

Net Performance before Depreciation & Overhead Allocations

Overhead Allocations:

OH Risk Management

OH Internal Audit

Home Office Facilities

OH Administration

OH Human Resources

Legal

Records

OH Compliance

IT Operations

IT Security

OH Finance

Corporate Communications

OH Information Technology

IT Applications

IT Service Center

OH Performance Excellence

Corporate Quality

OH Supply Chain

District Nursing Admin

OH Mail Room

OH Patient Experience

OH External Affairs

OH Strategic Initiatives and Projects

Total Overhead Allocations-

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,492,789	\$ 1,236,772	\$ 256,017	20.7%	\$ 1,413,428	\$ 79,361	5.6%
4,913,572	4,746,483	(167,089)	(3.5%)	4,631,407	(282,164)	(6.1%)
1,678,175	1,500,718	(177,457)	(11.8%)	1,600,879	(77,297)	(4.8%)
30,107	40,000	9,893	24.7%	33,323	3,216	9.7%
13,587	5,468	(8,119)	(148.5%)	620	(12,968)	(2,091.6%)
-	13,332	13,332	-	-	-	-
28,686	31,004	2,318	7.5%	17,638	(11,048)	(62.6%)
6,664,127	6,337,005	(327,122)	(5.2%)	6,283,867	(380,261)	(6.1%)
\$ (5,171,339)	\$ (5,100,233)	\$ (71,106)	1.4%	\$ (4,870,439)	\$ (300,900)	6.2%
16,469	20,916	4,447	21.3%	18,244	1,775	9.7%
4,239	5,564	1,325	23.8%	5,368	1,129	21.0%
34,156	36,288	2,132	5.9%	33,568	(588)	(1.8%)
21,123	22,624	1,501	6.6%	19,800	(1,323)	(6.7%)
203,923	244,656	40,733	16.6%	207,145	3,222	1.6%
52,916	63,952	11,036	17.3%	45,808	(7,108)	(15.5%)
6,404	7,704	1,300	16.9%	6,199	(205)	(3.3%)
22,196	25,920	3,724	14.4%	21,892	(304)	(1.4%)
64,002	107,036	43,034	40.2%	68,914	4,912	7.1%
23,198	37,160	13,962	37.6%	21,628	(1,570)	(7.3%)
66,573	71,260	4,687	6.6%	58,346	(8,227)	(14.1%)
22,380	31,096	8,716	28.0%	23,190	810	3.5%
31,921	42,312	10,391	24.6%	37,524	5,603	14.9%
-	212,500	212,500	-	-	-	-
65,240	76,652	11,412	14.9%	59,699	(5,541)	(9.3%)
-	-	-	-	27,438	27,438	-
31,708	33,236	1,528	4.6%	24,350	(7,358)	(30.2%)
29,522	35,012	5,490	15.7%	30,380	858	2.8%
45,499	62,496	16,997	27.2%	28,676	(16,823)	(58.7%)
5,072	7,512	2,440	32.5%	6,687	1,615	24.2%
1,303	8,628	7,325	84.9%	-	(1,303)	-
8,525	5,756	(2,769)	(48.1%)	-	(8,525)	-
20,723	27,860	7,137	25.6%	-	(20,723)	-
777,092	1,186,140	409,048	34.5%	744,856	(32,236)	(4.3%)
7,441,219	7,523,145	81,926	1.1%	7,028,723	(412,497)	(5.9%)
\$ (5,948,431)	\$ (6,286,373)	\$ 337,942	(5.4%)	\$ (5,615,295)	\$ (333,136)	5.9%
\$4,552,666	\$6,333,332	\$(1,780,666)	(28.1%)	-	\$(4,552,666)	-



Behavioral Health Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
78,266	85,915	7,649	8.9%	35,043	(43,223)	(123.3%)
10,570	19,321	8,751	45.3%	4,136	(6,434)	(155.6%)
-	27,500	27,500	-	46,400	46,400	-
-	12,500	12,500	-	-	-	-
327	-	(327)	-	-	(327)	-
89,163	145,236	56,073	38.6%	85,579	(3,584)	(4.2%)
\$ (89,163)	\$ (145,236)	\$ 56,073	(38.6%)	\$ (85,579)	\$ (3,584)	4.2%
1,497	1,884	387	20.5%	-	(1,497)	-
1,497	1,884	387	20.5%	-	(1,497)	-
90,660	147,120	56,460	38.4%	85,579	(5,081)	(5.9%)
\$ (90,660)	\$ (147,120)	\$ 56,460	(38.4%)	\$ (85,579)	\$ (5,081)	5.9%
-	\$225,000	\$(225,000)	-	-	-	-

Total Revenues

Direct Operating Expenditures:

Salaries and Wages

Benefits

Purchased Services

Repairs and Maintenance

Other Expense

Total Operating Expenditures

Net Performance before Depreciation & Overhead Allocations

Overhead Allocations:

OH Human Resources

Total Overhead Allocations-

Total Expenditures

Net Margin

General Fund Support/Transfer In

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
297,520	340,890	43,370	12.7%	80,790	(216,731)	(268.3%)
39,544	76,872	37,328	48.6%	7,949	(31,595)	(397.5%)
9,993	109,999	100,007	90.9%	46,400	36,408	78.5%
-	50,000	50,000	-	-	-	-
10,595	-	(10,595)	-	-	(10,595)	-
357,652	577,762	220,110	38.1%	135,139	(222,513)	(164.7%)
\$ (357,652)	\$ (577,762)	\$ 220,110	(38.1%)	\$ (135,139)	\$ (222,513)	164.7%
6,282	7,536	1,254	16.6%	-	(6,282)	-
6,282	7,536	1,254	16.6%	-	(6,282)	-
363,934	585,298	221,364	37.8%	135,139	(228,795)	(169.3%)
\$ (363,934)	\$ (585,298)	\$ 221,364	(37.8%)	\$ (135,139)	\$ (228,795)	169.3%
\$273,274	\$900,000	\$(626,726)	(69.6%)	-	\$(273,274)	-

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
<b>Revenues:</b>					
Ad Valorem Taxes	-	\$ 29,874,449	\$ 134,547,900	\$ 8,866,566	\$ 173,288,915
Net Patient Service Revenue	171,144	474,549	521,699	310,642	1,478,034
Intergovernmental Revenue	373,197	373,197	373,197	373,197	1,492,789
Grants	-	11,308	9,767	31,533	52,608
Interest Earnings	513,649	818,499	870,178	1,371,987	3,574,313
Unrealized Gain/(Loss) On Investments	(1,477,117)	133,919	(318,806)	270,542	(1,391,461)
Other Financial Assistance	-	-	-	-	-
Other Revenue	73,069	350,650	1,591,587	101,389	2,116,696
<b>Total Revenues</b>	<b>\$ (346,058)</b>	<b>\$ 32,036,571</b>	<b>\$ 137,595,523</b>	<b>\$ 11,325,856</b>	<b>\$ 180,611,893</b>
<b>Expenditures:</b>					
Salaries and Wages	4,426,073	3,803,004	4,125,680	4,128,389	16,483,147
Benefits	1,173,460	1,510,025	1,149,664	1,098,431	4,931,580
Purchased Services	842,298	897,537	719,728	912,780	3,372,344
Medical Supplies	8,395	2,080	14,967	32,632	58,073
Other Supplies	52,209	154,951	85,413	79,096	371,669
Medical Services	1,104,337	806,468	1,080,570	734,000	3,725,375
Drugs	2,246	(7,415)	(663)	(4,666)	(10,497)
Repairs and Maintenance	334,656	198,680	776,277	445,905	1,755,518
Lease and Rental	197,157	121,582	63,704	140,661	523,104
Utilities	10,301	16,843	10,188	9,752	47,084
Other Expense	436,917	1,339,269	4,725,255	878,806	7,380,247
Interest Expense	12	-	-	-	12
Principal And Interest	952,463	248,417	169,780	966,630	2,337,290
Insurance	116,747	95,913	102,468	124,051	439,178
Sponsored Programs.	745,249	745,249	745,249	745,249	2,980,996
<b>Total Operating Expenditures</b>	<b>10,402,521</b>	<b>9,932,604</b>	<b>13,768,280</b>	<b>10,291,714</b>	<b>44,395,119</b>
<b>Net Performance before Overhead Allocations</b>	<b>\$ (10,748,579)</b>	<b>\$ 22,103,967</b>	<b>\$ 123,827,243</b>	<b>\$ 1,034,142</b>	<b>\$ 136,216,774</b>
Total Overhead Allocations-	(2,271,253)	(1,666,572)	(2,053,988)	(2,004,169)	(7,995,982)
<b>Total Expenditures</b>	<b>8,131,268</b>	<b>8,266,032</b>	<b>11,714,292</b>	<b>8,287,545</b>	<b>36,399,137</b>
<b>Net Margin</b>	<b>\$ (8,477,326)</b>	<b>\$ 23,770,539</b>	<b>\$ 125,881,231</b>	<b>\$ 3,038,311</b>	<b>\$ 144,212,756</b>
<b>Transfer In/(Out)</b>	<b>\$ (1,356,811)</b>	<b>\$ (1,356,811)</b>	<b>\$ (18,234,093)</b>	<b>\$ (1,356,811)</b>	<b>\$ (22,304,526)</b>



General Fund Program Statistics

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Current Year Total	Prior Year Total
<b>Aeromedical</b>														
Patients Transported - Actual	37	53	47	44									181	181
Patients Transported - Budget	36	48	51	46									181	200
Variance	1	5	(4)	(2)	-	-	-	-	-	-	-	-	-	(19)
<b>Ground Transportation</b>														
Ground Transportation Trips-Actual	186	160	162	144									652	700
Ground Transportation Trips-Budget	191	174	181	154									700	558
Variance	(5)	(14)	(19)	(10)	-	-	-	-	-	-	-	-	(48)	142
<b>School Health</b>														
Medical Events	79,836	68,251	60,578	75,731									284,396	90,514
Screenings	21,655	18,730	16,483	21,985									78,853	78,459
Total Events- Actual	101,491	86,981	77,061	97,716	-	-	-	-	-	-	-	-	363,249	168,973
Total Events- Budget	81,437	53,359	56,222	60,351									251,369	169,919
<b>Pharmacy</b>														
Total Prescriptions Filled at In-House Pharmacies	14,347	12,058	13,412	13,772									53,589	53,968
Total Prescriptions Filled In-House-Actual	14,347	12,058	13,412	13,772	-	-	-	-	-	-	-	-	53,589	53,968
Total Prescriptions Filled- Budget	11,740	10,198	11,144	11,349									44,431	47,080

Healey Center Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,006,319	\$ 1,032,790	\$ (26,471)	(2.6%)	\$ 1,259,008	\$ (252,689)	(20.1%)	Gross Patient Revenue	\$ 3,976,897	\$ 4,131,162	\$ (154,265)	(3.7%)	\$ 4,929,376	\$ (952,479)	(19.3%)
8,721	62,590	(53,869)	(86.1%)	75,565	(66,845)	(88.5%)	Contractual Allowance	20,079	250,512	(230,433)	(92.0%)	322,186	(302,107)	(93.8%)
315,858	323,263	(7,405)	(2.3%)	337,463	(21,605)	(6.4%)	Charity Care	1,249,470	1,293,053	(43,583)	(3.4%)	1,303,640	(54,170)	(4.2%)
-	12,513	(12,513)	-	-	-	-	Bad Debt	(13)	50,053	(50,066)	(100.0%)	12,446	(12,459)	(100.1%)
324,579	398,366	(73,788)	(18.5%)	413,028	(88,450)	(21.4%)	Total Contractuals and Bad Debt	1,269,536	1,593,619	(324,083)	(20.3%)	1,638,272	(368,736)	(22.5%)
681,740	634,424	47,316	7.5%	845,980	(164,240)	(19.4%)	Net Patient Service Revenue	2,707,361	2,537,543	169,818	6.7%	3,291,104	(583,743)	(17.7%)
67.75%	61.43%			67.19%			Collection %	68.08%	61.42%			66.77%		
758,333	758,333	-	-	758,333	-	-	Intergovernmental Revenue	3,033,333	3,033,332	1	-	3,033,333	-	-
-	-	-	-	-	-	-	Interest Earnings	-	-	-	-	956	(956)	-
1,729	1,126	603	53.6%	1,382	347	25.1%	Other Revenue	7,608	4,504	3,104	68.9%	4,246	3,362	79.2%
\$ 1,441,803	\$ 1,393,883	\$ 47,920	3.4%	\$ 1,605,695	\$ (163,892)	(10.2%)	Total Revenues	\$ 5,748,302	\$ 5,575,379	\$ 172,923	3.1%	\$ 6,329,640	\$ (581,338)	(9.2%)
							Direct Operating Expenses:							
1,067,551	1,044,568	(22,983)	(2.2%)	1,357,437	289,885	21.4%	Salaries and Wages	3,928,192	4,105,180	176,988	4.3%	4,564,268	636,076	13.9%
188,809	325,728	136,919	42.0%	403,145	214,336	53.2%	Benefits	1,348,403	1,298,985	(49,418)	(3.8%)	1,466,382	117,979	8.0%
93,531	78,790	(14,741)	(18.7%)	69,463	(24,068)	(34.6%)	Purchased Services	277,319	315,160	37,841	12.0%	230,038	(47,281)	(20.6%)
57,563	57,283	(280)	(0.5%)	60,525	2,962	4.9%	Medical Supplies	184,095	229,132	45,037	19.7%	237,647	53,552	22.5%
94,894	90,054	(4,840)	(5.4%)	93,167	(1,727)	(1.9%)	Other Supplies	292,496	360,216	67,720	18.8%	292,084	(412)	(0.1%)
580	2,383	1,803	75.7%	1,778	1,198	67.4%	Contracted Physician Expense	3,014	9,533	6,519	68.4%	3,560	546	15.3%
6,802	4,583	(2,219)	(48.4%)	2,191	(4,611)	(210.5%)	Medical Services	11,539	18,332	6,793	37.1%	7,910	(3,630)	(45.9%)
34,153	38,333	4,180	10.9%	28,515	(5,638)	(19.8%)	Drugs	111,881	153,332	41,451	27.0%	107,971	(3,911)	(3.6%)
34,374	34,799	425	1.2%	38,068	3,695	9.7%	Repairs and Maintenance	125,971	139,196	13,225	9.5%	107,438	(18,532)	(17.2%)
-	-	-	-	-	-	-	Lease and Rental	-	-	-	-	(309)	(309)	100.0%
36,056	39,547	3,491	8.8%	40,171	4,116	10.2%	Utilities	152,730	158,188	5,458	3.5%	150,527	(2,204)	(1.5%)
5,576	21,413	15,837	74.0%	20,862	15,286	73.3%	Other Expense	35,267	85,653	50,386	58.8%	46,974	11,707	24.9%
27	25	(2)	(8.0%)	-	(27)	-	Interest Expense	109	100	(9)	(9.0%)	-	(109)	-
-	-	-	-	-	-	-	Principal And Interest	242	-	(242)	-	-	(242)	-
10,238	10,242	4	-	8,312	(1,926)	(23.2%)	Insurance	40,950	40,967	16	-	33,248	(7,702)	(23.2%)
1,630,153	1,747,749	117,596	6.7%	2,123,635	493,481	23.2%	Total Operating Expenses	6,512,210	6,913,974	401,764	5.8%	7,247,736	735,526	10.1%
							Net Performance before Depreciation & Overhead Allocations	\$ (763,908)	\$ (1,338,595)	\$ 574,687	(42.9%)	\$ (918,097)	\$ 154,189	(16.8%)
50,466	73,434	22,968	31.3%	71,981	21,515	29.9%	Depreciation	201,927	293,737	91,810	31.3%	288,269	86,342	30.0%
							Overhead Allocations:							
4,360	5,885	1,525	25.9%	5,631	1,271	22.6%	OH Risk Management	18,536	23,540	5,004	21.3%	23,198	4,662	20.1%
848	1,565	717	45.8%	1,705	857	50.3%	OH Internal Audit	4,771	6,260	1,489	23.8%	6,826	2,055	30.1%
2,652	6,366	3,714	58.3%	7,368	4,716	64.0%	OH Administration	23,774	25,464	1,690	6.6%	25,176	1,402	5.6%
48,113	60,552	12,439	20.5%	44,361	(3,752)	(8.5%)	OH Human Resources	201,863	242,208	40,345	16.7%	231,014	29,151	12.6%
11,583	17,995	6,412	35.6%	21,509	9,926	46.1%	Legal	59,558	71,980	12,422	17.3%	58,246	(1,312)	(2.3%)
2,011	2,167	156	7.2%	2,058	47	2.3%	Records	7,208	8,668	1,460	16.8%	7,882	674	8.6%
6,253	7,293	1,040	14.3%	6,537	284	4.3%	OH Compliance	24,980	29,172	4,192	14.4%	27,836	2,856	10.3%
22,336	30,118	7,782	25.8%	36,429	14,093	38.7%	IT Operations	72,034	120,472	48,438	40.2%	87,626	15,592	17.8%
5,414	10,456	5,042	48.2%	6,767	1,353	20.0%	IT Security	26,111	41,824	15,713	37.6%	27,501	1,390	5.1%
18,065	20,050	1,985	9.9%	17,226	(839)	(4.9%)	OH Finance	74,928	80,200	5,272	6.6%	74,188	(740)	(1.0%)
6,014	8,750	2,736	31.3%	5,460	(554)	(10.1%)	Corporate Communications	25,187	35,000	9,813	28.0%	29,487	4,300	14.6%
8,460	11,905	3,445	28.9%	13,787	5,327	38.6%	OH Information Technology	35,927	47,620	11,693	24.6%	47,713	11,786	24.7%
106,662	33,630	(73,032)	(217.2%)	126,552	19,890	15.7%	IT Applications	335,017	134,520	(200,497)	(149.0%)	157,028	(177,989)	(113.3%)
14,536	21,568	7,032	32.6%	18,479	3,943	21.3%	IT Service Center	73,428	86,272	12,844	14.9%	75,909	2,481	3.3%

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	8,479	8,479	-	-	-	-	-	34,889	34,889	-
9,059	9,352	293	3.1%	8,797	(262)	(3.0%)	35,686	37,408	1,722	4.6%	30,962	(4,724)	(15.3%)
30,908	35,501	4,593	12.9%	36,865	5,957	16.2%	141,291	142,004	713	0.5%	111,937	(29,354)	(26.2%)
4,338	9,852	5,514	56.0%	9,341	5,003	53.6%	33,227	39,408	6,181	15.7%	38,630	5,403	14.0%
4,912	5,216	304	5.8%	7,073	2,161	30.6%	21,160	20,864	(296)	(1.4%)	13,358	(7,802)	(58.4%)
13,195	17,585	4,390	25.0%	12,230	(965)	(7.9%)	51,210	70,340	19,130	27.2%	36,461	(14,749)	(40.5%)
8,972	6,062	(2,910)	(48.0%)	5,711	(3,261)	(57.1%)	35,175	24,248	(10,927)	(45.1%)	22,726	(12,449)	(54.8%)
1,535	2,113	578	27.4%	1,378	(157)	(11.4%)	5,708	8,452	2,744	32.5%	8,502	2,794	32.9%
702	2,428	1,726	71.1%	-	(702)	-	1,466	9,712	8,246	84.9%	-	(1,466)	-
2,260	1,620	(640)	(39.5%)	-	(2,260)	-	9,596	6,480	(3,116)	(48.1%)	-	(9,596)	-
6,631	7,839	1,208	15.4%	-	(6,631)	-	23,324	31,356	8,032	25.6%	-	(23,324)	-
339,819	335,868	(3,951)	(1.2%)	403,743	63,924	15.8%	1,341,165	1,343,472	2,307	0.2%	1,177,093	(164,072)	(13.9%)
2,020,439	2,157,051	136,613	6.3%	2,599,359	578,921	22.3%	8,055,302	8,551,183	495,881	5.8%	8,713,098	657,795	7.5%
\$ (578,636)	\$ (763,168)	\$ 184,532	(24.2%)	\$ (993,664)	\$ 415,028	(41.8%)	\$ (2,307,001)	\$ (2,975,804)	\$ 668,804	(22.5%)	\$ (2,383,458)	\$ 76,458	(3.2%)
-	8,523	(8,523)	-	-	-	-	-	34,092	(34,092)	(100.0%)	-	-	-
-	\$ 750,000	\$ (750,000)	-	-	-	-	\$ 1,728,365	\$ 3,000,000	\$ (1,271,635)	(42.4%)	-	\$ (1,728,365)	-

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
<b>Gross Patient Revenue</b>	\$ 1,014,743	\$ 955,536	\$ 1,000,299	\$ 1,006,319	\$ 3,976,897
Contractual Allowance	59,710	(51,436)	3,085	8,721	20,079
Charity Care	321,630	299,099	312,883	315,858	1,249,470
Bad Debt	-	-	(13)	-	(13)
Total Contractuals and Bad Debt	381,339	247,663	315,955	324,579	1,269,536
<b>Net Patient Service Revenue</b>	<b>633,404</b>	<b>707,873</b>	<b>684,344</b>	<b>681,740</b>	<b>2,707,361</b>
Collection %	62.42%	74.08%	68.41%	67.75%	68.08%
<b>Non-Operating Revenues</b>					
Intergovernmental Revenue	758,333	758,333	758,333	758,333	3,033,333
Other Revenue	2,197	1,945	1,737	1,729	7,608
Total Other Revenues	\$ 760,531	\$ 760,278	\$ 760,070	\$ 760,062	\$ 3,040,941
<b>Total Non-Operating Revenues</b>	<b>\$ 1,393,934</b>	<b>\$ 1,468,151</b>	<b>\$ 1,444,414</b>	<b>\$ 1,441,803</b>	<b>\$ 5,748,302</b>
<b>Direct Operating Expenses:</b>					
Salaries and Wages	1,137,322	850,084	873,234	1,067,551	3,928,192
Benefits	332,761	432,326	394,507	188,809	1,348,403
Purchased Services	48,719	43,726	91,344	93,531	277,319
Medical Supplies	39,268	34,741	52,524	57,563	184,095
Other Supplies	57,612	55,954	84,036	94,894	292,496
Contracted Physician Expense	297	363	1,775	580	3,014
Medical Services	-	2,121	2,616	6,802	11,539
Drugs	19,439	33,418	24,872	34,153	111,881
Repairs and Maintenance	25,173	20,090	46,334	34,374	125,971
Utilities	34,160	40,550	41,965	36,056	152,730

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
Other Expense	3,092	8,755	17,844	5,576	35,267
Interest Expense	28	27	27	27	109
Principal And Interest	242	-	-	-	242
Insurance	10,238	10,238	10,238	10,238	40,950
<b>Total Operating Expenses</b>	<b>1,708,351</b>	<b>1,532,392</b>	<b>1,641,314</b>	<b>1,630,153</b>	<b>6,512,210</b>
 <b>Net Performance before Depreciation &amp; Overhead Allocations</b>	 <b>\$ (314,417)</b>	 <b>\$ (64,240)</b>	 <b>\$ (196,900)</b>	 <b>\$ (188,351)</b>	 <b>\$ (763,908)</b>
 Depreciation	 50,497	 50,498	 50,466	 50,466	 201,927
 <i>Overhead Allocations:</i>					
OH Risk Management	5,329	4,402	4,445	4,360	18,536
OH Internal Audit	1,616	1,265	1,042	848	4,771
OH Administration	8,012	6,955	6,155	2,652	23,774
OH Human Resources	57,120	49,027	47,603	48,113	201,863
Legal	23,231	13,486	11,258	11,583	59,558
Records	1,789	1,448	1,960	2,011	7,208
OH Compliance	6,136	6,425	6,166	6,253	24,980
IT Operations	9,515	18,284	21,899	22,336	72,034
IT Security	7,433	11,907	1,357	5,414	26,111
OH Finance	20,284	16,397	20,182	18,065	74,928
Corporate Communications	6,848	6,162	6,163	6,014	25,187
OH Information Technology	10,376	8,618	8,473	8,460	35,927
IT Applications	111,169	35,474	81,712	106,662	335,017
IT Service Center	23,769	16,202	18,921	14,536	73,428
Corporate Quality	9,279	8,199	9,149	9,059	35,686

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
OH Security Services	37,583	38,428	34,372	30,908	141,291
OH Supply Chain	9,343	10,146	9,400	4,338	33,227
OH Clinical Labor Pool	5,503	5,169	5,576	4,912	21,160
District Nursing Admin	12,223	12,328	13,464	13,195	51,210
District Operations Admin	10,452	6,853	8,898	8,972	35,175
OH Mail Room	1,500	1,298	1,375	1,535	5,708
OH Patient Experience	-	-	764	702	1,466
OH External Affairs	1,942	3,322	2,072	2,260	9,596
OH Strategic Initiatives and Projects	-	-	16,693	6,631	23,324
Total Overhead Allocations	380,452	281,795	339,099	339,819	1,341,165
<b>Total Expenses</b>	<b>2,139,300</b>	<b>1,864,684</b>	<b>2,030,879</b>	<b>2,020,439</b>	<b>8,055,302</b>
<b>Net Margin</b>	<b>\$ (745,366)</b>	<b>\$ (396,533)</b>	<b>\$ (586,466)</b>	<b>\$ (578,636)</b>	<b>\$ (2,307,001)</b>
<b>Capital Contributions.</b>	<b>-</b>	<b>(819)</b>	<b>819</b>	<b>-</b>	<b>-</b>
<b>General Fund Support/Transfer In</b>	<b>-</b>	<b>-</b>	<b>\$1,728,365</b>	<b>-</b>	<b>\$1,728,365</b>





Census	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Current Year Total	Prior Year Total
Admissions	7	7	6	6									26	42
Discharges	9	7	6	7									29	38
Average Daily Census	96	95	96	96	-	-	-	-	-	-	-	-	96	117
Budget Census	99	99	99	99	99	99	99	99	99	99	99	99	99	117
Occupancy % (120 licensed beds)	80%	79%	80%	80%	0%	0%	0%	0%	0%	0%	0%	0%	80%	98%
<b>Days By Payor Source:</b>														
Medicaid	-	-	-	-									-	20
Managed Care Medicaid	1,903	1,785	1,847	1,837									7,372	9,302
Medicare	7	30	31	24									92	294
Private Pay	64	62	64	64									254	207
Hospice	93	90	108	124									415	372
Charity	921	887	927	921									3,656	3,985
Optum/VA	-	-	-	-									-	260
<b>Total Resident Days</b>	<b>2,988</b>	<b>2,854</b>	<b>2,977</b>	<b>2,970</b>	-	-	-	-	-	-	-	-	<b>11,789</b>	<b>14,440</b>

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 10,417,573	\$ 9,571,066	\$ 846,507	8.8%	\$ 9,852,904	\$ 564,668	5.7%	Gross Patient Revenue	\$ 38,273,208	\$ 38,257,017	\$ 16,191	-	\$ 37,685,782	\$ 587,426	1.6%
8,016,401	6,966,208	1,050,193	15.1%	6,897,296	1,119,105	16.2%	Contractual Allowance	27,279,680	27,864,833	(585,153)	(2.1%)	26,932,240	347,440	1.3%
235,833	593,276	(357,443)	(60.2%)	493,753	(257,919)	(52.2%)	Charity Care	1,758,138	2,373,104	(614,965)	(25.9%)	2,669,708	(911,570)	(34.1%)
453,486	593,276	(139,790)	(23.6%)	930,450	(476,964)	(51.3%)	Bad Debt	3,519,164	2,373,103	1,146,061	48.3%	2,427,900	1,091,264	44.9%
8,705,720	8,152,760	552,960	6.8%	8,321,499	384,221	4.6%	Total Contractuals and Bad Debt	32,556,982	32,611,040	(54,058)	(0.2%)	32,029,848	527,135	1.6%
1,237,180	1,212,515	24,665	2.0%	533,908	703,271	131.7%	Other Patient Revenue	4,948,719	4,850,059	98,660	2.0%	759,332	4,189,386	551.7%
2,949,032	2,630,821	318,211	12.1%	2,065,314	883,719	42.8%	Net Patient Service Revenue	10,664,944	10,496,036	168,908	1.6%	6,415,267	4,249,678	66.2%
28.31%	27.49%			20.96%			Collection %	27.87%	27.44%			17.02%		
113,473	74,444	39,029	52.4%	35,655	77,818	218.3%	Grants	224,560	297,776	(73,216)	(24.6%)	142,620	81,939	57.5%
-	-	-	-	-	-	-	Interest Earnings	-	-	-	-	5,113	(5,113)	-
24,271	16,001	8,270	51.7%	18,510	5,761	31.1%	Other Revenue	70,379	64,004	6,375	10.0%	79,811	(9,432)	(11.8%)
\$ 3,086,776	\$ 2,721,266	\$ 365,510	13.4%	\$ 2,119,478	\$ 967,298	45.6%	Total Revenues	\$ 10,959,883	\$ 10,857,816	\$ 102,067	0.9%	\$ 6,642,811	\$ 4,317,072	65.0%
							Direct Operating Expenses:							
1,652,352	1,718,079	65,727	3.8%	1,461,623	(190,729)	(13.0%)	Salaries and Wages	6,375,496	6,745,508	370,012	5.5%	5,907,898	(467,598)	(7.9%)
211,166	451,461	240,294	53.2%	408,015	196,849	48.2%	Benefits	1,610,082	1,798,950	188,868	10.5%	1,550,369	(59,713)	(3.9%)
393,850	566,807	172,957	30.5%	275,317	(118,533)	(43.1%)	Purchased Services	1,335,605	2,267,229	931,625	41.1%	1,002,009	(333,596)	(33.3%)
132,200	194,826	62,626	32.1%	103,817	(28,383)	(27.3%)	Medical Supplies	502,674	779,303	276,629	35.5%	536,126	33,453	6.2%
78,379	190,290	111,910	58.8%	97,543	19,164	19.6%	Other Supplies	234,443	761,158	526,715	69.2%	269,125	34,682	12.9%
642,738	645,363	2,626	0.4%	766,747	124,009	16.2%	Contracted Physician Expense	2,826,212	2,581,453	(244,759)	(9.5%)	2,656,225	(169,987)	(6.4%)
78,495	83,834	5,339	6.4%	81,162	2,667	3.3%	Drugs	255,020	335,336	80,316	24.0%	265,325	10,304	3.9%
215,856	149,465	(66,391)	(44.4%)	154,280	(61,575)	(39.9%)	Repairs and Maintenance	715,896	597,859	(118,038)	(19.7%)	676,001	(39,896)	(5.9%)
49,111	39,600	(9,511)	(24.0%)	23,333	(25,777)	(110.5%)	Lease and Rental	146,535	158,400	11,865	7.5%	95,878	(50,658)	(52.8%)
81,474	97,489	16,015	16.4%	78,566	(2,908)	(3.7%)	Utilities	296,176	389,956	93,780	24.0%	307,226	11,050	3.6%
72,507	85,469	12,962	15.2%	79,758	7,251	9.1%	Other Expense	219,822	341,874	122,052	35.7%	208,158	(11,664)	(5.6%)
1,516	114	(1,402)	(1,229.8%)	175	(1,341)	(766.3%)	Interest Expense	6,050	456	(5,594)	(1,226.8%)	821	(5,229)	(636.9%)
21,260	21,171	(90)	(0.4%)	19,026	(2,234)	(11.7%)	Insurance	85,041	84,682	(359)	(0.4%)	60,857	(24,184)	(39.7%)
3,630,903	4,243,966	613,063	14.4%	3,549,364	(81,540)	(2.3%)	Total Operating Expenses	14,609,053	16,842,165	2,233,112	13.3%	13,536,018	(1,073,034)	(7.9%)
							Net Performance before Depreciation & Overhead Allocations	\$ (3,649,170)	\$ (5,984,348)	\$ 2,335,179	(39.0%)	\$ (6,893,207)	\$ 3,244,038	(47.1%)
202,590	352,288	149,699	42.5%	311,557	108,967	35.0%	Depreciation	808,331	1,409,153	600,822	42.6%	1,246,513	438,182	35.2%
							Overhead Allocations:							
10,630	14,347	3,717	25.9%	11,574	944	8.2%	OH Risk Management	45,190	57,388	12,198	21.3%	47,685	2,495	5.2%
28,504	53,897	25,393	47.1%	114,956	86,452	75.2%	OH Revenue Cycle	161,737	215,588	53,851	25.0%	225,899	64,162	28.4%
2,067	3,816	1,749	45.8%	3,505	1,438	41.0%	OH Internal Audit	11,633	15,264	3,631	23.8%	14,031	2,398	17.1%
6,465	15,519	9,054	58.3%	15,146	8,681	57.3%	OH Administration	57,960	62,076	4,116	6.6%	51,751	(6,209)	(12.0%)
62,564	78,739	16,175	20.5%	51,946	(10,618)	(20.4%)	OH Human Resources	262,495	314,956	52,461	16.7%	270,514	8,019	3.0%
28,238	43,870	15,632	35.6%	44,215	15,977	36.1%	Legal	145,197	175,480	30,283	17.3%	119,731	(25,466)	(21.3%)
4,904	5,283	379	7.2%	4,230	(674)	(15.9%)	Records	17,574	21,132	3,558	16.8%	16,203	(1,371)	(8.5%)
15,245	17,780	2,535	14.3%	13,438	(1,807)	(13.4%)	OH Compliance	60,901	71,120	10,219	14.4%	57,221	(3,680)	(6.4%)
54,453	73,425	18,972	25.8%	74,883	20,430	27.3%	IT Operations	175,616	293,700	118,084	40.2%	180,123	4,507	2.5%
13,199	25,490	12,291	48.2%	13,910	711	5.1%	IT Security	63,656	101,960	38,304	37.6%	56,531	(7,125)	(12.6%)
44,042	48,881	4,839	9.9%	35,410	(8,632)	(24.4%)	OH Finance	182,670	195,524	12,854	6.6%	152,500	(30,170)	(19.8%)
14,663	21,331	6,668	31.3%	11,225	(3,438)	(30.6%)	Corporate Communications	61,405	85,324	23,919	28.0%	60,614	(791)	(1.3%)
20,625	29,024	8,399	28.9%	28,341	7,716	27.2%	OH Information Technology	87,587	116,096	28,509	24.6%	98,078	10,491	10.7%
260,036	282,642	22,606	8.0%	803,973	543,937	67.7%	IT Applications	816,751	1,130,568	313,817	27.8%	997,584	180,833	18.1%
35,438	52,581	17,143	32.6%	37,987	2,549	6.7%	IT Service Center	179,012	210,324	31,312	14.9%	156,040	(22,972)	(14.7%)

Lakeside Medical Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							
Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	17,429	17,429	-	OH Performance Excellence
22,085	22,799	714	3.1%	18,083	(4,002)	(22.1%)	Corporate Quality
23,181	26,626	3,445	12.9%	55,297	32,116	58.1%	OH Security Services
10,576	24,018	13,442	56.0%	19,201	8,625	44.9%	OH Supply Chain
12,280	13,798	1,518	11.0%	10,976	(1,304)	(11.9%)	HIM Department
23,016	29,894	6,878	23.0%	23,105	89	0.4%	OH Coding
470	2,692	2,222	82.5%	2,425	1,955	80.6%	OH Reimbursement
11,976	12,717	741	5.8%	14,540	2,564	17.6%	OH Clinical Labor Pool
32,168	42,871	10,703	25.0%	25,141	(7,027)	(28.0%)	District Nursing Admin
21,874	14,778	(7,096)	(48.0%)	11,741	(10,133)	(86.3%)	District Operations Admin
3,743	5,152	1,409	27.3%	2,834	(909)	(32.1%)	OH Mail Room
1,711	5,920	4,209	71.1%	-	(1,711)	-	OH Patient Experience
5,511	3,950	(1,561)	(39.5%)	-	(5,511)	-	OH External Affairs
16,166	19,112	2,946	15.4%	-	(16,166)	-	OH Strategic Initiatives and Projects
785,830	990,952	205,122	20.7%	1,465,511	679,681	46.4%	Total Overhead Allocations-
4,619,323	5,587,207	967,884	17.3%	5,326,432	707,109	13.3%	Total Expenses
\$ (1,532,547)	\$ (2,865,941)	\$ 1,333,394	(46.5%)	\$ (3,206,953)	\$ 1,674,407	(52.2%)	Net Margin
344,508	59,227	285,281	481.7%	-	344,508	-	Capital Contributions.
-	\$ 2,750,000	\$ (2,750,000)	-	-	-	-	Transfer In/(Out)

Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	71,718	71,718	-	
87,001	91,196	4,195	4.6%	63,646	(23,355)	(36.7%)	
105,968	106,504	536	0.5%	167,906	61,938	36.9%	
81,007	96,072	15,065	15.7%	79,407	(1,600)	(2.0%)	
50,265	55,192	4,927	8.9%	55,410	5,145	9.3%	
97,626	119,576	21,950	18.4%	95,833	(1,793)	(1.9%)	
2,180	10,768	8,588	79.8%	9,603	7,423	77.3%	
51,588	50,868	(720)	(1.4%)	27,459	(24,129)	(87.9%)	
124,845	171,484	46,639	27.2%	74,950	(49,895)	(66.6%)	
85,754	59,112	(26,642)	(45.1%)	46,717	(39,037)	(83.6%)	
13,916	20,608	6,692	32.5%	17,478	3,562	20.4%	
3,575	23,680	20,105	84.9%	-	(3,575)	-	
23,394	15,800	(7,594)	(48.1%)	-	(23,394)	-	
56,861	76,448	19,587	25.6%	-	(56,861)	-	
3,113,364	3,963,808	850,444	21.5%	3,214,634	101,270	3.2%	
18,530,747	22,215,126	3,684,378	16.6%	17,997,165	(533,582)	(3.0%)	
\$ (7,570,864)	\$ (11,357,309)	\$ 3,786,445	(33.3%)	\$ (11,354,354)	\$ 3,783,489	(33.3%)	
427,221	236,908	190,313	80.3%	41,700	385,521	924.5%	
\$ 7,133,718	\$ 11,000,000	\$ (3,866,282)	(35.1%)	-	\$ (7,133,718)	-	

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
<b>Gross Patient Revenue</b>	\$ 8,877,927	\$ 8,623,629	\$ 10,354,079	\$ 10,417,573	\$ 38,273,208
Contractual Allowance	6,095,110	5,829,191	7,338,979	8,016,401	27,279,680
Charity Care	767,286	394,151	360,868	235,833	1,758,138
Bad Debt	976,546	1,088,195	1,000,937	453,486	3,519,164
Total Contractuals and Bad Debt	7,838,942	7,311,537	8,700,783	8,705,720	32,556,982
Other Patient Revenue	59,067	2,415,292	1,237,180	1,237,180	4,948,719
<b>Net Patient Service Revenue</b>	<b>1,098,053</b>	<b>3,727,384</b>	<b>2,890,476</b>	<b>2,949,032</b>	<b>10,664,944</b>
Collection %	12.37%	43.22%	27.92%	28.31%	27.87%
<b>Non-Operating Revenues</b>					
Grants	36,362	38,362	36,362	113,473	224,560
Other Revenue	15,315	15,435	15,358	24,271	70,379
Total Other Revenues	\$ 51,677	\$ 53,797	\$ 51,720	\$ 137,744	\$ 294,939
<b>Total Non-Operating Revenues</b>	<b>\$ 1,149,730</b>	<b>\$ 3,781,181</b>	<b>\$ 2,942,196</b>	<b>\$ 3,086,776</b>	<b>\$ 10,959,883</b>
<b>Direct Operating Expenses:</b>					
Salaries and Wages	1,712,802	1,459,088	1,551,254	1,652,352	6,375,496
Benefits	390,907	508,925	499,084	211,166	1,610,082
Purchased Services	94,833	331,282	515,640	393,850	1,335,605
Medical Supplies	159,034	74,796	136,645	132,200	502,674
Other Supplies	15,140	60,150	80,774	78,379	234,443
Contracted Physician Expense	832,170	687,293	664,011	642,738	2,826,212
Drugs	55,992	46,784	73,749	78,495	255,020
Repairs and Maintenance	67,764	288,694	143,582	215,856	715,896
Lease and Rental	27,538	34,046	35,841	49,111	146,535

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
Utilities	50,814	82,827	81,061	81,474	296,176
Other Expense	41,266	54,713	51,337	72,507	219,822
Interest Expense	133	2,890	1,511	1,516	6,050
Insurance	21,260	21,260	21,260	21,260	85,041
<b>Total Operating Expenses</b>	<b>3,469,654</b>	<b>3,652,748</b>	<b>3,855,748</b>	<b>3,630,903</b>	<b>14,609,053</b>
 <b>Net Performance before Depreciation &amp; Overhead Allocations</b>	 <b>\$ (2,319,924)</b>	 <b>\$ 128,433</b>	 <b>\$ (913,552)</b>	 <b>\$ (544,127)</b>	 <b>\$ (3,649,170)</b>
 Depreciation	 193,183	 211,020	 201,539	 202,590	 808,331
 <i>Overhead Allocations:</i>					
OH Risk Management	12,992	10,731	10,837	10,630	45,190
OH Revenue Cycle	45,704	35,177	52,352	28,504	161,737
OH Internal Audit	3,941	3,084	2,541	2,067	11,633
OH Administration	19,533	16,957	15,005	6,465	57,960
OH Human Resources	74,277	63,753	61,901	62,564	262,495
Legal	56,637	32,877	27,445	28,238	145,197
Records	4,362	3,530	4,778	4,904	17,574
OH Compliance	14,959	15,664	15,033	15,245	60,901
IT Operations	23,197	44,576	53,390	54,453	175,616
IT Security	18,122	29,028	3,307	13,199	63,656
OH Finance	49,450	39,974	49,204	44,042	182,670
Corporate Communications	16,696	15,022	15,024	14,663	61,405
OH Information Technology	25,296	21,009	20,657	20,625	87,587
IT Applications	271,023	86,483	199,209	260,036	816,751
IT Service Center	57,947	39,499	46,128	35,438	179,012

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
Corporate Quality	22,623	19,989	22,304	22,085	87,001
OH Security Services	28,187	28,821	25,779	23,181	105,968
OH Supply Chain	22,778	24,736	22,917	10,576	81,007
HIM Department	13,056	12,295	12,634	12,280	50,265
OH Coding	25,365	24,467	24,778	23,016	97,626
OH Reimbursement	977	190	543	470	2,180
OH Clinical Labor Pool	13,416	12,602	13,594	11,976	51,588
District Nursing Admin	29,798	30,054	32,825	32,168	124,845
District Operations Admin	25,480	16,708	21,692	21,874	85,754
OH Mail Room	3,657	3,165	3,351	3,743	13,916
OH Patient Experience	-	-	1,864	1,711	3,575
OH External Affairs	4,734	8,098	5,051	5,511	23,394
OH Strategic Initiatives and Projects	-	-	40,695	16,166	56,861
Total Overhead Allocations	884,207	638,489	804,838	785,830	3,113,364
<b>Total Expenses</b>	<b>4,547,044</b>	<b>4,502,256</b>	<b>4,862,124</b>	<b>4,619,323</b>	<b>18,530,747</b>
<b>Net Margin</b>	<b>\$ (3,397,314)</b>	<b>\$ (721,075)</b>	<b>\$ (1,919,929)</b>	<b>\$ (1,532,547)</b>	<b>\$ (7,570,864)</b>
<b>Capital Contributions.</b>	<b>99</b>	<b>26,386</b>	<b>56,227</b>	<b>344,508</b>	<b>427,221</b>
<b>General Fund Support/Transfer In</b>	<b>-</b>	<b>-</b>	<b>\$7,133,718</b>	<b>-</b>	<b>\$7,133,718</b>



**Lakeside Medical Center**  
Statistical Information

Admissions	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total	% Var to Prior Yr
Newborn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pediatrics	2	-	-	1	-	-	-	-	-	-	-	-	3	236	(98.7%)	4	(25.0%)
Adult	32	34	48	36	-	-	-	-	-	-	-	-	150	16	837.5%	142	5.6%
<b>Total</b>	<b>34</b>	<b>34</b>	<b>48</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153</b>	<b>252</b>	<b>(39.3%)</b>	<b>146</b>	<b>4.8%</b>
<b>Adjusted Admissions</b>	<b>267</b>	<b>243</b>	<b>216</b>	<b>204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>929</b>	<b>1,373</b>	<b>(32.3%)</b>	<b>809</b>	<b>14.8%</b>
<b>Patient Days</b>																	
Med Surg (14 beds)	17	12	33	21	-	-	-	-	-	-	-	-	83	48	72.9%	83	0.0%
Pediatrics (12 beds)	3	-	-	5	-	-	-	-	-	-	-	-	8	49	(83.7%)	12	(33.3%)
Telemetry (22 beds)	52	52	78	83	-	-	-	-	-	-	-	-	265	810	(67.3%)	243	9.1%
ICU (6 beds)	44	57	85	70	-	-	-	-	-	-	-	-	256	358	(28.5%)	251	2.0%
Obstetrics (16 beds)	-	-	-	-	-	-	-	-	-	-	-	-	-	84	(100.0%)	-	-
<b>Total (70 beds)</b>	<b>116</b>	<b>121</b>	<b>196</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>612</b>	<b>1,349</b>	<b>(54.6%)</b>	<b>589</b>	<b>3.9%</b>
<b>Adjusted Acute Patient Days</b>	<b>911</b>	<b>864</b>	<b>881</b>	<b>987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,643</b>	<b>7,350</b>	<b>(50.4%)</b>	<b>3,143</b>	<b>15.9%</b>
<b>Other Key Inpatient Statistics</b>																	
Occupancy Percentage	5%	6%	9%	8%	0%	0%	0%	0%	0%	0%	0%	0%	2%	16%	(84.7%)	7%	(85.0%)
Average Daily Census (excl. newborns)	3.7	4.0	6.3	5.8	-	-	-	-	-	-	-	-	5.0	4.9	2.4%	4.8	3.6%
Average Daily Census (incl. newborns)	3.7	4.0	6.3	5.8	-	-	-	-	-	-	-	-	5.0	4.9	2.4%	4.8	3.6%
Average Length of Stay (excl newborns)	3.41	3.56	4.08	4.84	-	-	-	-	-	-	-	-	3.97	2.34	70.0%	4.07	(2.3%)
Average Length of Stay (incl newborns)	3.41	3.56	4.08	4.84	-	-	-	-	-	-	-	-	3.97	2.34	70.0%	4.07	(2.3%)
Case Mix Index- Medicare	1.3762	1.4010	1.6815	1.1940	-	-	-	-	-	-	-	-	1.4132	1.5255	(7.4%)	1.7310	(18.4%)
Case Mix Index- Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.6089	(100.0%)
Case Mix Index- All Payers	1.1464	1.5033	1.3136	1.3951	-	-	-	-	-	-	-	-	1.3396	1.4756	(9.2%)	1.6529	(19.0%)
<b>Emergency Room and Outpatients</b>																	
ER Admissions	20	25	34	30	-	-	-	-	-	-	-	-	109	16	581.3%	102	6.9%
ER Visits	1,669	1,779	1,752	1,668	-	-	-	-	-	-	-	-	6,868	6,960	(1.3%)	6,911	(0.6%)
Outpatient Visits	255	134	212	274	-	-	-	-	-	-	-	-	875	1,328	(34.1%)	972	(10.0%)
ER and Outpatient Visits	1,703	1,819	1,799	1,720	-	-	-	-	-	-	-	-	7,041	8,288	(15.0%)	7,883	(10.7%)
Observation Patient Stays	93	85	84	116	-	-	-	-	-	-	-	-	378	471	(19.7%)	471	(19.7%)
<b>Surgery and Other Procedures</b>																	
Inpatient Surgeries	11	14	10	13	-	-	-	-	-	-	-	-	48	236	(79.7%)	45	6.7%
Outpatient Surgeries	-	-	1	3	-	-	-	-	-	-	-	-	4	-	-	-	-
Endoscopies	3	1	2	6	-	-	-	-	-	-	-	-	12	4	200.0%	19	(36.8%)
Radiology Procedures	2,180	2,126	2,388	2,220	-	-	-	-	-	-	-	-	8,914	9,600	(7.1%)	8,716	2.3%
Lab Charges	10,549	9,481	11,583	11,285	-	-	-	-	-	-	-	-	42,898	42,636	0.6%	45,293	(5.3%)
<b>Staffing</b>																	
Paid FTE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	220.91	(100.0%)
Paid FTE per Adjusted Occupied Bed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.64	(100.0%)
<b>Operational Performance</b>																	
Gross Revenue Per Adj Pat Day	9,745	9,986	11,751	10,556	-	-	-	-	-	-	-	-	10,509	6,221	68.9%	12,577	(16.4%)
Net Revenue Per Adj Pat Day	1,205	4,316	3,280	2,988	-	-	-	-	-	-	-	-	2,948	1,706	72.8%	2,189	34.6%
Salaries & Benefits as % of Net Pat Revenue	192%	53%	71%	63%	-	-	-	-	-	-	-	-	75%	82%	(8.8%)	116%	(35.6%)
Labor Cost per Adj Pat Day	2,309	2,279	2,327	1,888	-	-	-	-	-	-	-	-	2,201	1,403	56.9%	2,470	(10.9%)
Total Expense Per Adj Pat Day	3,808	4,230	4,376	3,679	-	-	-	-	-	-	-	-	4,023	2,753	46.2%	4,507	(10.7%)

Primary Care Clinics Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 2,812,330	\$ 2,978,639	\$ (166,309)	(5.6%)	\$ 2,896,182	\$ (83,853)	(2.9%)	Gross Patient Revenue	\$ 12,304,933	\$ 11,567,584	\$ 737,349	6.4%	\$ 11,188,302	\$ 1,116,631	10.0%
894,111	976,503	(82,392)	(8.4%)	911,759	(17,648)	(1.9%)	Contractual Allowance	3,726,469	3,823,280	(96,811)	(2.5%)	3,707,606	18,863	0.5%
924,346	1,036,530	(112,184)	(10.8%)	1,078,843	(154,497)	(14.3%)	Charity Care	4,254,676	4,021,592	233,084	5.8%	4,078,030	176,646	4.3%
488,188	396,070	92,118	23.3%	404,411	83,777	20.7%	Bad Debt	2,187,209	1,538,044	649,165	42.2%	1,281,365	905,844	70.7%
2,306,645	2,409,103	(102,458)	(4.3%)	2,395,013	(88,368)	(3.7%)	Total Contractuals and Bad Debt	10,168,354	9,382,916	785,438	8.4%	9,067,001	1,101,353	12.1%
645,491	677,435	(31,944)	(4.7%)	678,114	(32,624)	(4.8%)	Other Patient Revenue	2,329,488	2,626,504	(297,016)	(11.3%)	2,363,551	(34,062)	(1.4%)
1,151,175	1,246,970	(95,795)	(7.7%)	1,179,284	(28,109)	(2.4%)	Net Patient Service Revenue	4,466,068	4,811,173	(345,105)	(7.2%)	4,484,852	(18,784)	(0.4%)
40.93%	41.86%			40.72%			Collection %	36.29%	41.59%			40.09%		
603,899	892,624	(288,725)	(32.3%)	450,916	152,982	33.9%	Grants	2,231,883	3,476,866	(1,244,983)	(35.8%)	2,088,433	143,451	6.9%
-	-	-	-	-	-	-	Interest Earnings	-	-	-	-	1,943	(1,943)	-
1,088	6,757	(5,669)	(83.9%)	1,092	(4)	(0.4%)	Other Revenue	65,957	26,962	38,995	144.6%	18,422	47,535	258.0%
\$ 1,756,162	\$ 2,146,351	\$ (390,189)	(18.2%)	\$ 1,631,292	\$ 124,870	7.7%	Total Revenues	\$ 6,763,908	\$ 8,315,001	\$ (1,551,093)	(18.7%)	\$ 6,593,650	\$ 170,258	2.6%
							Direct Operating Expenses:							
1,908,502	2,439,581	531,079	21.8%	1,593,013	(315,489)	(19.8%)	Salaries and Wages	7,194,047	9,535,379	2,341,331	24.6%	6,975,731	(218,316)	(3.1%)
292,556	652,834	360,278	55.2%	511,022	218,466	42.8%	Benefits	1,949,487	2,589,539	640,052	24.7%	1,901,905	(47,582)	(2.5%)
46,042	40,384	(5,658)	(14.0%)	301,222	255,180	84.7%	Purchased Services	112,049	161,536	49,487	30.6%	372,476	260,427	69.9%
55,613	128,048	72,435	56.6%	166,912	111,299	66.7%	Medical Supplies	253,774	512,191	258,417	50.5%	344,679	90,905	26.4%
21,433	40,922	19,489	47.6%	12,044	(9,389)	(78.0%)	Other Supplies	69,614	163,686	94,072	57.5%	35,324	(34,290)	(97.1%)
90,149	77,899	(12,250)	(15.7%)	69,614	(20,535)	(29.5%)	Medical Services	353,463	311,596	(41,867)	(13.4%)	334,704	(18,759)	(5.6%)
55,185	63,362	8,177	12.9%	42,320	(12,865)	(30.4%)	Drugs	244,966	253,448	8,482	3.3%	205,096	(39,870)	(19.4%)
61,279	62,324	1,045	1.7%	64,782	3,503	5.4%	Repairs and Maintenance	188,130	249,296	61,167	24.5%	180,170	(7,960)	(4.4%)
172,355	130,991	(41,364)	(31.6%)	90,137	(82,217)	(91.2%)	Lease and Rental	558,062	523,964	(34,098)	(6.5%)	357,511	(200,551)	(56.1%)
12,995	15,476	2,481	16.0%	7,644	(5,351)	(70.0%)	Utilities	41,235	61,904	20,669	33.4%	31,943	(9,293)	(29.1%)
80,439	105,523	25,084	23.8%	58,676	(21,764)	(37.1%)	Other Expense	276,341	422,093	145,753	34.5%	316,797	40,456	12.8%
35,432	15,649	(19,782)	(126.4%)	18,450	(16,981)	(92.0%)	Interest Expense	143,317	62,597	(80,720)	(129.0%)	74,738	(68,579)	(91.8%)
-	-	-	-	-	-	-	Principal And Interest	52,103	-	(52,103)	-	-	(52,103)	-
6,635	6,599	(37)	(0.6%)	4,947	(1,688)	(34.1%)	Insurance	26,542	26,395	(147)	(0.6%)	19,789	(6,752)	(34.1%)
2,838,615	3,779,592	940,977	24.9%	2,940,782	102,167	3.5%	Total Operating Expenses	11,463,128	14,873,624	3,410,495	22.9%	11,150,863	(312,266)	(2.8%)
							Net Performance before Depreciation & Overhead Allocations	\$ (4,699,220)	\$ (6,558,622)	\$ 1,859,402	(28.4%)	\$ (4,557,213)	\$ (142,007)	3.1%
\$ (1,082,453)	\$ (1,633,240)	\$ 550,787	(33.7%)	\$ (1,309,490)	\$ 227,037	(17.3%)	Depreciation	496,106	467,479	(28,628)	(6.1%)	351,242	(144,864)	(41.2%)
115,083	116,870	1,787	1.5%	87,803	(27,280)	(31.1%)	Overhead Allocations:							
10,369	13,995	3,626	25.9%	10,599	230	2.2%	OH Risk Management	44,081	55,980	11,899	21.3%	43,669	(412)	(0.9%)
47,507	89,828	42,321	47.1%	162,033	114,526	70.7%	OH Revenue Cycle	269,561	359,312	89,751	25.0%	318,410	48,849	15.3%
2,016	3,723	1,707	45.9%	3,211	1,195	37.2%	OH Internal Audit	11,347	14,892	3,545	23.8%	12,850	1,503	11.7%
22,161	23,419	1,258	5.4%	37,902	15,741	41.5%	Home Office Facilities	88,170	93,676	5,506	5.9%	89,442	1,272	1.4%
6,306	15,137	8,831	58.3%	13,871	7,565	54.5%	OH Administration	56,536	60,548	4,012	6.6%	47,394	(9,142)	(19.3%)
103,551	130,323	26,772	20.5%	68,587	(34,964)	(51.0%)	OH Human Resources	434,460	521,292	86,832	16.7%	357,173	(77,287)	(21.6%)
27,544	42,791	15,247	35.6%	40,492	12,948	32.0%	Legal	141,628	171,164	29,536	17.3%	109,650	(31,978)	(29.2%)
4,784	5,154	370	7.2%	3,875	(909)	(23.5%)	Records	17,142	20,616	3,474	16.9%	14,840	(2,302)	(15.5%)
14,870	17,343	2,473	14.3%	12,306	(2,564)	(20.8%)	OH Compliance	59,404	69,372	9,968	14.4%	52,402	(7,002)	(13.4%)
53,115	71,621	18,506	25.8%	68,578	15,463	22.5%	IT Operations	171,299	286,484	115,185	40.2%	164,957	(6,342)	(3.8%)
12,874	24,864	11,990	48.2%	12,739	(135)	(1.1%)	IT Security	62,090	99,456	37,366	37.6%	51,771	(10,319)	(19.9%)
42,960	47,680	4,720	9.9%	32,428	(10,532)	(32.5%)	OH Finance	178,181	190,720	12,539	6.6%	139,659	(38,522)	(27.6%)
14,302	20,807	6,505	31.3%	10,279	(4,023)	(39.1%)	Corporate Communications	59,895	83,228	23,333	28.0%	55,510	(4,385)	(7.9%)
20,119	28,311	8,192	28.9%	25,954	5,835	22.5%	OH Information Technology	85,436	113,244	27,808	24.6%	89,819	4,383	4.9%



Primary Care Clinics Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
253,644	242,117	(11,527)	(4.8%)	736,277	482,633	65.6%	IT Applications	796,675	968,468	171,793	17.7%	913,585	116,910	12.8%
34,566	51,288	16,722	32.6%	34,788	222	0.6%	IT Service Center	174,611	205,152	30,541	14.9%	142,901	(31,710)	(22.2%)
-	-	-	-	15,961	15,961	-	OH Performance Excellence	-	-	-	-	65,679	65,679	-
21,542	22,239	697	3.1%	16,561	(4,981)	(30.1%)	Corporate Quality	84,861	88,956	4,095	4.6%	58,288	(26,573)	(45.6%)
50,226	57,690	7,464	12.9%	55,297	5,071	9.2%	OH Security Services	229,595	230,760	1,165	0.5%	167,906	(61,689)	(36.7%)
10,315	23,428	13,113	56.0%	17,584	7,269	41.3%	OH Supply Chain	79,014	93,712	14,698	15.7%	72,720	(6,294)	(8.7%)
11,979	13,459	1,480	11.0%	10,052	(1,927)	(19.2%)	HIM Department	49,030	53,836	4,806	8.9%	50,745	1,715	3.4%
22,450	29,159	6,709	23.0%	21,159	(1,291)	(6.1%)	OH Coding	95,224	116,636	21,412	18.4%	87,763	(7,461)	(8.5%)
459	2,626	2,167	82.5%	2,221	1,762	79.3%	OH Reimbursement	2,127	10,504	8,377	79.8%	8,795	6,668	75.8%
11,682	12,405	723	5.8%	13,315	1,633	12.3%	OH Clinical Labor Pool	50,320	49,620	(700)	(1.4%)	25,146	(25,174)	(100.1%)
31,377	41,818	10,441	25.0%	23,024	(8,353)	(36.3%)	District Nursing Admin	121,776	167,272	45,496	27.2%	68,639	(53,137)	(77.4%)
21,336	14,415	(6,921)	(48.0%)	10,752	(10,584)	(98.4%)	District Operations Admin	83,646	57,660	(25,986)	(45.1%)	42,783	(40,863)	(95.5%)
3,651	5,025	1,374	27.3%	2,595	(1,056)	(40.7%)	OH Mail Room	13,573	20,100	6,527	32.5%	16,006	2,433	15.2%
1,670	5,774	4,104	71.1%	-	(1,670)	-	OH Patient Experience	3,487	23,096	19,609	84.9%	-	(3,487)	-
5,375	3,852	(1,523)	(39.5%)	-	(5,375)	-	OH External Affairs	22,819	15,408	(7,411)	(48.1%)	-	(22,819)	-
15,770	18,643	2,873	15.4%	-	(15,770)	-	OH Strategic Initiatives and Projects	55,465	74,572	19,107	25.6%	-	(55,465)	-
878,520	1,078,934	200,414	18.6%	1,462,440	583,920	39.9%	Total Overhead Allocations-	3,541,453	4,315,736	774,283	17.9%	3,268,501	(272,952)	(8.4%)
3,832,218	4,975,395	1,143,177	23.0%	4,491,025	658,807	14.7%	Total Expenses	15,500,688	19,656,839	4,156,151	21.1%	14,770,606	(730,082)	(4.9%)
\$ (2,076,056)	\$ (2,829,044)	\$ 752,988	(26.6%)	\$ (2,859,733)	\$ 783,677	(27.4%)	Net Margin	\$ (8,736,780)	\$ (11,341,837)	\$ 2,605,057	(23.0%)	\$ (8,176,957)	\$ (559,823)	6.8%
9,221	31,140	(21,919)	(70.4%)	-	9,221	-	Capital Contributions.	9,221	124,560	(115,339)	(92.6%)	284,630	(275,409)	(96.8%)
-	\$ 3,583,333	\$ (3,583,333)	-	-	-	-	Transfer In/(Out)	\$ 7,331,296	\$ 14,333,331	\$ (7,002,034)	(48.9%)	-	\$ (7,331,296)	-

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
<b>Gross Patient Revenue</b>	\$ 3,463,909	\$ 2,991,655	\$ 3,037,040	\$ 2,812,330	\$ 12,304,933
Contractual Allowance	1,230,872	846,040	755,447	894,111	3,726,469
Charity Care	1,196,335	1,035,483	1,098,512	924,346	4,254,676
Bad Debt	704,322	429,668	565,031	488,188	2,187,209
Total Contractuals and Bad Debt	3,131,528	2,311,191	2,418,989	2,306,645	10,168,354
Other Patient Revenue	561,333	561,333	561,333	645,491	2,329,488
<b>Net Patient Service Revenue</b>	<b>893,713</b>	<b>1,241,797</b>	<b>1,179,383</b>	<b>1,151,175</b>	<b>4,466,068</b>
Collection %	25.80%	41.51%	38.83%	40.93%	36.29%
<b>Non-Operating Revenues</b>					
Grants	514,544	740,790	372,651	603,899	2,231,883
Other Revenue	25,544	5,756	33,568	1,088	65,957
Total Other Revenues	\$ 540,088	\$ 746,545	\$ 406,220	\$ 604,987	\$ 2,297,840
<b>Total Non-Operating Revenues</b>	<b>\$ 1,433,801</b>	<b>\$ 1,988,342</b>	<b>\$ 1,585,603</b>	<b>\$ 1,756,162</b>	<b>\$ 6,763,908</b>
<b>Direct Operating Expenses:</b>					
Salaries and Wages	1,777,415	1,748,215	1,759,915	1,908,502	7,194,047
Benefits	432,027	639,602	585,302	292,556	1,949,487
Purchased Services	12,929	22,360	30,717	46,042	112,049
Medical Supplies	68,475	49,343	80,343	55,613	253,774
Other Supplies	6,167	19,844	22,170	21,433	69,614
Medical Services	103,925	95,313	64,076	90,149	353,463
Drugs	61,289	67,731	60,760	55,185	244,966
Repairs and Maintenance	52,025	41,102	33,724	61,279	188,130
Lease and Rental	180,498	143,397	61,812	172,355	558,062

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
Utilities	3,195	11,841	13,205	12,995	41,235
Other Expense	44,142	98,523	53,236	80,439	276,341
Interest Expense	16,511	55,677	35,698	35,432	143,317
Principal And Interest	1,606	50,497	-	-	52,103
Insurance	6,635	6,635	6,635	6,635	26,542
<b>Total Operating Expenses</b>	<b>2,766,839</b>	<b>3,050,082</b>	<b>2,807,592</b>	<b>2,838,615</b>	<b>11,463,128</b>
 <b>Net Performance before Depreciation &amp; Overhead Allocations</b>	 <b>\$ (1,333,038)</b>	 <b>\$ (1,061,740)</b>	 <b>\$ (1,221,990)</b>	 <b>\$ (1,082,453)</b>	 <b>\$ (4,699,220)</b>
 Depreciation	 87,165	 166,932	 126,926	 115,083	 496,106
 <i>Overhead Allocations:</i>					
OH Risk Management	12,674	10,468	10,570	10,369	44,081
OH Revenue Cycle	76,173	58,628	87,253	47,507	269,561
OH Internal Audit	3,844	3,009	2,478	2,016	11,347
Home Office Facilities	28,469	21,511	16,029	22,161	88,170
OH Administration	19,054	16,540	14,636	6,306	56,536
OH Human Resources	122,937	105,519	102,453	103,551	434,460
Legal	55,244	32,069	26,771	27,544	141,628
Records	4,254	3,444	4,660	4,784	17,142
OH Compliance	14,592	15,279	14,663	14,870	59,404
IT Operations	22,627	43,480	52,077	53,115	171,299
IT Security	17,676	28,314	3,226	12,874	62,090
OH Finance	48,235	38,992	47,994	42,960	178,181
Corporate Communications	16,284	14,653	14,656	14,302	59,895
OH Information Technology	24,675	20,492	20,150	20,119	85,436

## Statement of Revenues and Expenses by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
IT Applications	264,361	84,357	194,313	253,644	796,675
IT Service Center	56,523	38,529	44,993	34,566	174,611
Corporate Quality	22,066	19,497	21,756	21,542	84,861
OH Security Services	61,071	62,445	55,853	50,226	229,595
OH Supply Chain	22,217	24,128	22,354	10,315	79,014
HIM Department	12,735	11,992	12,324	11,979	49,030
OH Coding	24,741	23,865	24,168	22,450	95,224
OH Reimbursement	953	185	530	459	2,127
OH Clinical Labor Pool	13,086	12,292	13,260	11,682	50,320
District Nursing Admin	29,065	29,316	32,018	31,377	121,776
District Operations Admin	24,854	16,298	21,158	21,336	83,646
OH Mail Room	3,566	3,087	3,269	3,651	13,573
OH Patient Experience	-	-	1,817	1,670	3,487
OH External Affairs	4,618	7,899	4,927	5,375	22,819
OH Strategic Initiatives and Projects	-	-	39,695	15,770	55,465
Total Overhead Allocations	1,006,594	746,288	910,051	878,520	3,541,453
<b>Total Expenses</b>	<b>3,860,598</b>	<b>3,963,302</b>	<b>3,844,570</b>	<b>3,832,218</b>	<b>15,500,688</b>
<b>Net Margin</b>	<b>\$ (2,426,797)</b>	<b>\$ (1,974,960)</b>	<b>\$ (2,258,967)</b>	<b>\$ (2,076,056)</b>	<b>\$ (8,736,780)</b>
<b>Capital Contributions.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,221</b>	<b>9,221</b>
<b>General Fund Support/Transfer In</b>	<b>-</b>	<b>-</b>	<b>\$7,331,296</b>	<b>-</b>	<b>\$7,331,296</b>

	Clinic Administration	Belle Glade Medical Clinic	Delray Medical Clinic	Lantana Medical Clinic	Mangonia Park Medical Clinic	West Palm Beach Medical Clinic	Jupiter Medical Clinic	Lake Worth Medical Clinic	Lewis Center Medical Clinic	West Boca Medical Clinic	St Ann Place Medical Clinic	Mobile Warrior	Mobile Van Scout	Mobile Van Hero	Atlantis Medical Clinic	Port Medical Clinic	Total
Gross Patient Revenue	\$ 9,939	\$ 773,821	\$ 882,383	\$ 1,500,323	\$ 879,326	\$ 1,286,042	\$ 440,777	\$ 882,712	\$ 56,743	\$ 249,464	\$ 22,645	\$ 86,706	-	\$ 88,781	-	-	\$ 7,159,662
Contractual Allowance	(301)	242,552	214,259	348,126	507,640	244,792	106,143	263,101	25,054	77,572	7,016	6,697	2	43,267	-	2,646	2,088,565
Charity Care	333	211,914	252,319	573,404	126,244	459,762	191,900	348,486	10,597	96,298	6,307	49,940	-	17,437	-	(1,051)	2,343,893
Bad Debt	1,256	135,935	126,381	223,649	331,970	284,114	55,212	92,881	7,231	22,599	4,491	5,358	-	8,734	-	215	1,300,025
Total Contractual Allowances and Bad Debt	1,288	590,401	592,958	1,145,179	965,854	988,667	353,255	704,468	42,883	196,469	17,814	61,996	2	69,439	-	1,811	5,732,483
Other Patient Revenue	-	160,659	148,784	319,772	74,775	332,556	72,669	141,889	23,175	92,645	3,769	11,140	-	15,913	197,930	-	1,595,677
Net Patient Revenue	8,650	344,079	438,209	674,917	(11,753)	629,930	160,191	320,133	37,035	145,640	8,601	35,850	(2)	35,255	197,930	(1,811)	3,022,855
Collection %	87.04%	44.47%	49.66%	44.98%	(1.34%)	48.98%	36.34%	36.27%	65.27%	58.38%	37.98%	41.35%	-	39.71%	-	-	42.22%
Grants	321,896	202,542	155,163	246,410	233,350	185,504	80,378	171,737	10,619	43,251	13,901	23,149	-	38,233	20,581	-	1,746,715
Other Revenue	62,934	2,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,956
Total Other Revenues	384,830	204,564	155,163	246,410	233,350	185,504	80,378	171,737	10,619	43,251	13,901	23,149	-	38,233	20,581	-	1,811,670
Total Revenues	\$ 393,481	\$ 548,643	\$ 593,371	\$ 921,327	\$ 221,598	\$ 815,434	\$ 240,570	\$ 491,870	\$ 47,654	\$ 188,891	\$ 22,502	\$ 58,999	\$ (2)	\$ 73,488	\$ 218,511	\$ (1,811)	\$ 4,834,526
Direct Operational Expenses:																	
Salaries and Wages	1,165,093	642,641	476,908	765,510	417,547	642,983	250,581	553,852	34,252	163,209	37,630	73,450	-	128,081	80,040	-	5,431,778
Benefits	341,064	172,452	152,388	204,068	136,327	142,529	58,297	166,061	-	37,602	6,937	27,476	-	36,654	18,291	-	1,500,148
Purchased Services	61,158	8,193	1,249	4,560	1,627	7,909	3,232	7,750	1,068	7,345	-	-	-	-	-	-	104,092
Medical Supplies	-	14,716	16,931	20,241	22,760	22,611	5,431	20,225	1,877	1,888	22	433	-	10	5,477	-	132,621
Other Supplies	1,515	2,963	4,383	2,139	5,186	2,483	1,261	3,302	597	1,076	40	1,880	729	2,156	27,739	-	57,449
Medical Services	-	44,006	61,150	29,906	20,415	38,915	39,839	104,612	2,073	10,727	1,821	-	-	-	-	-	353,463
Drugs	-	19,369	40,449	58,236	64,808	54,610	352	572	-	4,084	-	27	-	138	2,321	-	244,966
Repairs and Maintenance	140,488	1,841	1,586	2,328	9,037	1,435	2,175	3,391	788	1,542	240	2,279	240	6,238	1,695	-	175,304
Lease and Rental	-	30,942	36,930	59,351	29,806	55,375	80	40,824	60	27,275	40	40	20	30	147,054	-	427,827
Utilities	-	7,741	4,279	780	2,170	780	4,073	3,295	592	1,365	500	-	-	-	5,100	-	30,674
Other Expense	23,919	35,147	19,146	30,740	26,059	28,049	4,638	20,002	4,183	5,563	2,091	3,048	59	4,192	922	-	207,756
Interest Expense	-	-	24,213	-	11,044	-	3,052	5,106	-	12,029	-	-	-	-	68,271	-	123,717
Principal And Interest	-	-	-	-	1,606	-	-	-	-	-	-	-	-	-	39,063	-	40,669
Insurance	-	1,559	1,575	3,002	-	3,102	852	1,575	-	658	-	4,505	4,505	4,505	-	-	25,836
Total Operating Expenses	1,733,239	981,571	841,187	1,180,861	748,392	1,000,781	373,863	930,567	45,490	274,361	49,321	113,139	5,552	182,004	395,973	-	8,856,301
Net Performance before Depreciation & Overhead Allocations	(1,339,758)	(432,928)	(247,815)	(259,535)	(526,794)	(185,347)	(133,294)	(438,697)	2,163	(85,470)	(26,819)	(54,140)	(5,554)	(108,515)	(177,462)	(1,811)	(4,021,775)
Depreciation	1,736	32,266	12,999	4,946	7,672	8,187	705	1,683	333	3,347	333	333	4,167	333	3,045	-	82,086
Overhead Allocations:																	
OH Risk Management	29,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,689
OH Revenue Cycle	134,781	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134,781
OH Internal Audit	7,642	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,642
Home Office Facilities	71,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,260
OH Administration	38,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,078
OH Human Resources	283,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	283,021
Legal	95,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,390
Records	11,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,545
OH Compliance	40,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,010
IT Operations	115,374	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	115,374
IT Security	41,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,819
OH Finance	120,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,008
Corporate Communications	40,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,341
OH Information Technology	57,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,542
IT Applications	478,333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478,333
IT Service Center	117,604	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,604
Corporate Quality	57,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,156
OH Security Services	162,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162,307
OH Supply Chain	53,219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,219
HM Department	33,022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,022
OH Coding	64,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,137
OH Reimbursement	1,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,433
OH Clinical Labor Pool	33,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,892
District Nursing Admin	82,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,019
District Operations Admin	56,338	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,338
OH Mail Room	9,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,142
OH Patient Experience	2,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,348
OH External Affairs	15,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,368
OH Strategic Initiatives and Projects	37,356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,356
Total Overhead Allocations	2,290,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,290,174
Total Expenses	4,031,722	1,013,837	908,983	1,185,808	781,846	1,008,967	410,750	979,769	45,824	306,802	49,654	113,472	9,719	182,337	538,187	-	11,567,676
Net Margin	\$ (3,638,241)	\$ (465,194)	\$ (315,612)	\$ (264,481)	\$ (560,248)	\$ (193,533)	\$ (170,180)	\$ (487,899)	\$ 1,830	\$ (117,912)	\$ (27,152)	\$ (54,473)	\$ (9,721)	\$ (108,849)	\$ (319,676)	\$ (1,811)	\$ (6,733,150)
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In/(Out)	\$ 5,350,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 5,350,738

Primary Care Medical Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,512,287	\$ 1,789,360	\$ (277,073)	(15.5%)	\$ 1,735,322	\$ (223,034)	(12.9%)	Gross Patient Revenue	\$ 7,159,662	\$ 6,924,921	\$ 234,740	3.4%	\$ 7,107,309	\$ 52,352	0.7%
468,307	538,796	(70,489)	(13.1%)	824,240	(355,934)	(43.2%)	Contractual Allowance	2,088,565	2,110,559	(21,994)	(1.0%)	3,375,822	(1,287,256)	(38.1%)
453,125	625,003	(171,878)	(27.5%)	629,273	(176,148)	(28.0%)	Charity Care	2,343,893	2,419,874	(75,981)	(3.1%)	2,499,575	(155,683)	(6.2%)
289,044	245,340	43,704	17.8%	250,571	38,473	15.4%	Bad Debt	1,300,025	949,419	350,606	36.9%	765,838	534,187	69.8%
1,210,476	1,409,139	(198,663)	(14.1%)	1,704,085	(493,609)	(29.0%)	Total Contractuals and Bad Debt	5,732,483	5,479,853	252,630	4.6%	6,641,235	(908,752)	(13.7%)
460,974	465,021	(4,047)	(0.9%)	492,092	(31,118)	(6.3%)	Other Patient Revenue	1,595,677	1,799,442	(203,766)	(11.3%)	1,620,786	(25,109)	(1.5%)
762,785	845,242	(82,457)	(9.8%)	523,329	239,456	45.8%	Net Patient Service Revenue	3,022,855	3,244,511	(221,656)	(6.8%)	2,086,861	935,995	44.9%
50.44%	47.24%			30.16%			Collection %	42.22%	46.85%			29.36%		
436,750	709,017	(272,267)	(38.4%)	367,140	69,610	19.0%	Grants	1,746,715	2,759,066	(1,012,352)	(36.7%)	1,708,156	38,559	2.3%
-	-	-	-	-	-	-	Interest Earnings	-	-	-	-	1,943	(1,943)	-
1,088	6,590	(5,502)	(83.5%)	990	98	9.9%	Other Revenue	64,956	26,294	38,662	147.0%	17,245	47,711	276.7%
\$ 1,200,623	\$ 1,560,849	\$ (360,226)	(23.1%)	\$ 891,459	\$ 309,165	34.7%	Total Revenues	\$ 4,834,526	\$ 6,029,871	\$ (1,195,346)	(19.8%)	\$ 3,814,204	\$ 1,020,322	26.8%
							Direct Operating Expenses:							
1,346,862	1,672,540	325,678	19.5%	1,320,013	(26,849)	(2.0%)	Salaries and Wages	5,431,778	6,536,654	1,104,876	16.9%	5,710,142	278,364	4.9%
202,584	427,606	225,022	52.6%	418,739	216,155	51.6%	Benefits	1,500,148	1,698,623	198,475	11.7%	1,552,901	52,753	3.4%
43,080	33,382	(9,698)	(29.1%)	298,256	255,176	85.6%	Purchased Services	104,092	133,528	29,436	22.0%	352,649	248,557	70.5%
23,255	96,946	73,691	76.0%	125,744	102,489	81.5%	Medical Supplies	132,621	387,783	255,162	65.8%	248,329	115,708	46.6%
20,672	25,259	4,587	18.2%	12,486	(8,186)	(65.6%)	Other Supplies	57,449	101,035	43,585	43.1%	31,615	(25,835)	(81.7%)
90,149	77,899	(12,250)	(15.7%)	69,614	(20,535)	(29.5%)	Medical Services	353,463	311,596	(41,867)	(13.4%)	334,704	(18,759)	(5.6%)
55,185	58,471	3,286	5.6%	42,320	(12,865)	(30.4%)	Drugs	244,966	233,884	(11,082)	(4.7%)	205,096	(39,870)	(19.4%)
57,168	58,374	1,206	2.1%	59,760	2,592	4.3%	Repairs and Maintenance	175,304	233,496	58,192	24.9%	166,952	(8,352)	(5.0%)
126,547	108,402	(18,145)	(16.7%)	68,612	(57,936)	(84.4%)	Lease and Rental	427,827	433,608	5,781	1.3%	260,803	(167,024)	(64.0%)
9,869	13,204	3,335	25.3%	5,960	(3,909)	(65.6%)	Utilities	30,674	52,816	22,142	41.9%	23,808	(6,866)	(28.8%)
60,946	85,959	25,013	29.1%	52,907	(8,039)	(15.2%)	Other Expense	207,756	343,835	136,078	39.6%	287,506	79,750	27.7%
30,574	13,310	(17,264)	(129.7%)	15,892	(14,682)	(92.4%)	Interest Expense	123,717	53,241	(70,476)	(132.4%)	64,421	(59,296)	(92.0%)
-	-	-	-	-	-	-	Principal And Interest	40,669	-	(40,669)	-	-	(40,669)	-
6,459	6,424	(35)	(0.5%)	4,902	(1,557)	(31.8%)	Insurance	25,836	25,695	(141)	(0.5%)	19,608	(6,229)	(31.8%)
2,073,350	2,677,776	604,426	22.6%	2,495,205	421,855	16.9%	Total Operating Expenses	8,856,301	10,545,793	1,689,492	16.0%	9,258,533	402,233	4.3%
							Net Performance before Depreciation & Overhead Allocations	\$ (4,021,775)	\$ (4,515,922)	\$ 494,146	(10.9%)	\$ (5,444,329)	\$ 1,422,554	(26.1%)
\$ (872,727)	\$ (1,116,927)	\$ 244,200	(21.9%)	\$ (1,603,747)	\$ 731,020	(45.6%)	Depreciation	421,201	394,027	(27,174)	(6.9%)	305,073	(116,128)	(38.1%)
96,418	98,507	2,089	2.1%	76,268	(20,150)	(26.4%)	Overhead Allocations:							
6,984	9,426	2,442	25.9%	8,844	1,860	21.0%	OH Risk Management	29,689	37,704	8,015	21.3%	36,437	6,748	18.5%
23,753	44,914	21,161	47.1%	120,430	96,677	80.3%	OH Revenue Cycle	134,781	179,656	44,875	25.0%	236,656	101,875	43.0%
1,358	2,507	1,149	45.8%	2,679	1,321	49.3%	OH Internal Audit	7,642	10,028	2,386	23.8%	10,722	3,080	28.7%
17,911	18,927	1,016	5.4%	29,608	11,697	39.5%	Home Office Facilities	71,260	75,708	4,448	5.9%	69,870	(1,390)	(2.0%)
4,247	10,195	5,948	58.3%	11,574	7,327	63.3%	OH Administration	38,078	40,780	2,702	6.6%	39,545	1,467	3.7%
67,456	84,897	17,441	20.5%	56,410	(11,046)	(19.6%)	OH Human Resources	283,021	339,588	56,567	16.7%	293,761	10,740	3.7%
18,552	28,821	10,269	35.6%	33,786	15,234	45.1%	Legal	95,390	115,284	19,894	17.3%	91,490	(3,900)	(4.3%)
3,222	3,471	249	7.2%	3,233	11	0.3%	Records	11,545	13,884	2,339	16.8%	12,382	837	6.8%
10,015	11,681	1,666	14.3%	10,268	253	2.5%	OH Compliance	40,010	46,724	6,714	14.4%	43,724	3,714	8.5%
35,774	48,238	12,464	25.8%	57,221	21,447	37.5%	IT Operations	115,374	192,952	77,578	40.2%	137,638	22,264	16.2%
8,671	16,746	8,075	48.2%	10,629	1,958	18.4%	IT Security	41,819	66,984	25,165	37.6%	43,197	1,378	3.2%
28,934	32,113	3,179	9.9%	27,058	(1,876)	(6.9%)	OH Finance	120,008	128,452	8,444	6.6%	116,531	(3,477)	(3.0%)
9,633	14,014	4,381	31.3%	8,577	(1,056)	(12.3%)	Corporate Communications	40,341	56,056	15,715	28.0%	46,317	5,976	12.9%
13,550	19,068	5,518	28.9%	21,656	8,106	37.4%	OH Information Technology	57,542	76,272	18,730	24.6%	74,945	17,403	23.2%

Primary Care Medical Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month								Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
152,291	160,202	7,911	4.9%	614,342	462,051	75.2%	IT Applications	478,333	640,808	162,475	25.4%	762,286	283,953	37.3%
23,281	34,544	11,263	32.6%	29,027	5,746	19.8%	IT Service Center	117,604	138,176	20,572	14.9%	119,235	1,631	1.4%
-	-	-	-	13,318	13,318	-	OH Performance Excellence	-	-	-	-	54,802	54,802	-
14,509	14,978	469	3.1%	13,818	(691)	(5.0%)	Corporate Quality	57,156	59,912	2,756	4.6%	48,634	(8,522)	(17.5%)
35,506	40,782	5,276	12.9%	36,865	1,359	3.7%	OH Security Services	162,307	163,128	821	0.5%	111,937	(50,370)	(45.0%)
6,948	15,779	8,831	56.0%	14,672	7,724	52.6%	OH Supply Chain	53,219	63,116	9,897	15.7%	60,677	7,458	12.3%
8,068	9,065	997	11.0%	8,387	319	3.8%	HIM Department	33,022	36,260	3,238	8.9%	42,341	9,319	22.0%
15,121	19,639	4,518	23.0%	17,655	2,534	14.4%	OH Coding	64,137	78,556	14,419	18.4%	73,229	9,092	12.4%
309	1,769	1,460	82.5%	1,853	1,544	83.3%	OH Reimbursement	1,433	7,076	5,643	79.7%	7,338	5,905	80.5%
7,868	8,355	487	5.8%	11,110	3,242	29.2%	OH Clinical Labor Pool	33,892	33,420	(472)	(1.4%)	20,982	(12,910)	(61.5%)
21,133	28,165	7,032	25.0%	19,211	(1,922)	(10.0%)	District Nursing Admin	82,019	112,660	30,641	27.2%	57,272	(24,747)	(43.2%)
14,370	9,709	(4,661)	(48.0%)	8,971	(5,399)	(60.2%)	District Operations Admin	56,338	38,836	(17,502)	(45.1%)	35,697	(20,641)	(57.8%)
2,459	3,385	926	27.4%	2,165	(294)	(13.6%)	OH Mail Room	9,142	13,540	4,398	32.5%	13,355	4,213	31.5%
1,124	3,889	2,765	71.1%	-	(1,124)	-	OH Patient Experience	2,348	15,556	13,208	84.9%	-	(2,348)	-
3,620	2,595	(1,025)	(39.5%)	-	(3,620)	-	OH External Affairs	15,368	10,380	(4,988)	(48.1%)	-	(15,368)	-
10,621	12,556	1,935	15.4%	-	(10,621)	-	OH Strategic Initiatives and Projects	37,356	50,224	12,868	25.6%	-	(37,356)	-
567,288	710,430	143,142	20.1%	1,193,367	626,079	52.5%	Total Overhead Allocations-	2,290,174	2,841,720	551,546	19.4%	2,661,001	370,827	13.9%
2,737,056	3,486,712	749,656	21.5%	3,764,840	1,027,784	27.3%	Total Expenses	11,567,676	13,781,540	2,213,864	16.1%	12,224,608	656,932	5.4%
\$ (1,536,433)	\$ (1,925,863)	\$ 389,431	(20.2%)	\$ (2,873,381)	\$ 1,336,948	(46.5%)	Net Margin	\$ (6,733,150)	\$ (7,751,668)	\$ 1,018,518	(13.1%)	\$ (8,410,404)	\$ 1,677,254	(19.9%)
-	10,478	(10,478)	-	-	-	-	Capital Contributions.	-	41,912	(41,912)	-	233,418	(233,418)	-
-	\$ 2,333,333	\$ (2,333,333)	-	-	-	-	Transfer In/(Out)	\$ 5,350,738	\$ 9,333,332	\$ (3,982,594)	(42.7%)	-	\$ (5,350,738)	-

	Dental Clinic Administration	Belle Glade Dental Clinic	Delray Dental Clinic	Lantana Dental Clinic	West Palm Beach Dental Clinic	Atlantis Dental Clinic	Port Dental Clinic	Total
Gross Patient Revenue	-	\$ 585,813	\$ 951,625	\$ 805,128	\$ 1,319,517	-	\$ 15,773	\$ 3,677,857
Contractual Allowance	-	207,069	249,099	273,744	400,065	-	25	1,130,002
Charity Care	-	186,149	414,131	351,234	619,432	-	15,773	1,586,719
Bad Debt	-	84,657	143,472	103,398	128,959	-	(93)	460,392
Total Contractual Allowances and Bad Debt	-	477,875	806,701	728,376	1,148,456	-	15,705	3,177,113
Other Patient Revenue	-	122,921	155,225	96,045	238,984	62,290	-	675,465
Net Patient Revenue	-	230,859	300,149	172,798	410,045	62,290	68	1,176,209
Collection %	-	39,41%	31,54%	21,46%	31,08%	-	0,43%	31,98%
Grants	6,717	42,874	83,076	88,129	121,411	-	-	342,208
Other Revenue	1,001	-	-	-	-	-	-	1,001
Total Other Revenues	7,718	42,874	83,076	88,129	121,411	-	-	343,209
Total Revenues	\$ 7,718	\$ 273,733	\$ 383,225	\$ 260,927	\$ 531,456	\$ 62,290	\$ 68	\$ 1,519,418
Direct Operational Expenses:								
Salaries and Wages	30,009	144,432	273,941	265,720	412,354	-	-	1,126,457
Benefits	8,101	43,255	61,254	83,496	105,972	-	-	302,077
Purchased Services	-	3,487	573	3,704	193	-	-	7,957
Medical Supplies	-	16,258	32,005	23,187	48,339	1,364	-	121,153
Other Supplies	-	2,800	3,909	570	3,989	896	-	12,165
Repairs and Maintenance	-	1,989	1,888	1,240	7,709	-	-	12,826
Lease and Rental	-	13,207	24,648	23,520	47,634	21,226	-	130,234
Utilities	-	3,191	5,063	780	780	746	-	10,561
Other Expense	5,922	4,863	12,379	11,844	29,874	-	-	64,882
Interest Expense	-	-	9,609	-	-	9,991	-	19,600
Principal And Interest	-	-	-	-	-	11,434	-	11,434
Insurance	-	705	-	-	-	-	-	705
Total Operating Expenses	44,033	234,188	425,270	414,062	656,843	45,657	-	1,820,051
Net Performance before Depreciation & Overhead Allocations	(36,314)	39,546	(42,044)	(153,135)	(125,387)	16,633	68	(300,633)
Depreciation	-	4,343	10,046	5,052	11,359	1,993	-	32,792
Overhead Allocations:								
OH Risk Management	7,407	-	-	-	-	-	-	7,407
OH Revenue Cycle	107,824	-	-	-	-	-	-	107,824
OH Internal Audit	1,907	-	-	-	-	-	-	1,907
Home Office Facilities	8,455	-	-	-	-	-	-	8,455
OH Administration	9,500	-	-	-	-	-	-	9,500
OH Human Resources	76,280	-	-	-	-	-	-	76,280
Legal	23,798	-	-	-	-	-	-	23,798
Records	2,881	-	-	-	-	-	-	2,881
OH Compliance	9,982	-	-	-	-	-	-	9,982
IT Operations	28,784	-	-	-	-	-	-	28,784
IT Security	10,433	-	-	-	-	-	-	10,433
OH Finance	29,941	-	-	-	-	-	-	29,941
Corporate Communications	10,064	-	-	-	-	-	-	10,064
OH Information Technology	14,356	-	-	-	-	-	-	14,356
IT Applications	133,869	-	-	-	-	-	-	133,869
IT Service Center	29,340	-	-	-	-	-	-	29,340
Corporate Quality	14,260	-	-	-	-	-	-	14,260
OH Security Services	22,429	-	-	-	-	-	-	22,429
OH Supply Chain	13,276	-	-	-	-	-	-	13,276
HIM Department	8,239	-	-	-	-	-	-	8,239
OH Coding	16,000	-	-	-	-	-	-	16,000
OH Reimbursement	357	-	-	-	-	-	-	357
OH Clinical Labor Pool	8,455	-	-	-	-	-	-	8,455
District Nursing Admin	20,462	-	-	-	-	-	-	20,462
District Operations Admin	14,055	-	-	-	-	-	-	14,055
OH Mail Room	2,281	-	-	-	-	-	-	2,281
OH Patient Experience	586	-	-	-	-	-	-	586
OH External Affairs	3,834	-	-	-	-	-	-	3,834
OH Strategic Initiatives and Projects	9,320	-	-	-	-	-	-	9,320
Total Overhead Allocations	638,375	-	-	-	-	-	-	638,375
Total Expenses	682,408	238,530	457,061	419,114	668,202	68,016	-	2,533,331
Net Margin	\$ (674,689)	\$ 35,203	\$ (73,836)	\$ (158,187)	\$ (136,746)	\$ (5,727)	\$ 68	\$ (1,013,913)
Capital	-	-	-	-	-	-	-	-
Transfer In/(Out)	\$ 1,215,506	-	56	-	-	-	-	\$ 1,215,506



Primary Care Dental Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 979,156	\$ 1,043,180	\$ (64,024)	(6.1%)	\$ 1,012,298	\$ (33,142)	(3.3%)	Gross Patient Revenue	\$ 3,677,857	\$ 4,058,269	\$ (380,412)	(9.4%)	\$ 3,572,400	\$ 105,457	3.0%
301,639	384,250	(82,610)	(21.5%)	78,241	223,398	285.5%	Contractual Allowance	1,130,002	1,498,890	(368,889)	(24.6%)	256,769	873,233	340.1%
406,286	391,979	14,307	3.6%	412,613	(6,327)	(1.5%)	Charity Care	1,586,719	1,523,528	63,191	4.1%	1,460,611	126,108	8.6%
81,859	124,666	(42,807)	(34.3%)	108,063	(26,204)	(24.2%)	Bad Debt	460,392	484,367	(23,975)	(4.9%)	368,960	91,432	24.8%
789,784	900,895	(111,110)	(12.3%)	598,917	190,867	31.9%	Total Contractuals and Bad Debt	3,177,113	3,506,785	(329,673)	(9.4%)	2,086,340	1,090,773	52.3%
151,909	210,792	(58,884)	(27.9%)	184,288	(32,380)	(17.6%)	Other Patient Revenue	675,465	820,576	(145,111)	(17.7%)	736,581	(61,116)	(8.3%)
341,280	353,077	(11,797)	(3.3%)	597,669	(256,389)	(42.9%)	Net Patient Service Revenue	1,176,209	1,372,060	(195,851)	(14.3%)	2,222,641	(1,046,432)	(47.1%)
34.85%	33.85%			59.04%			Collection %	31.98%	33.81%			62.22%		
96,694	133,608	(36,914)	(27.6%)	83,777	12,917	15.4%	Grants	342,208	517,800	(175,592)	(33.9%)	380,277	(38,068)	(10.0%)
-	167	(167)	-	102	(102)	-	Other Revenue	1,001	668	333	49.9%	1,177	(176)	(15.0%)
\$ 437,974	\$ 486,852	\$ (48,878)	(10.0%)	\$ 681,548	\$ (243,574)	(35.7%)	Total Revenues	\$ 1,519,418	\$ 1,890,528	\$ (371,110)	(19.6%)	\$ 2,604,095	\$ (1,084,677)	(41.7%)
							Direct Operating Expenses:							
309,283	337,793	28,510	8.4%	273,000	(36,283)	(13.3%)	Salaries and Wages	1,126,457	1,324,513	198,056	15.0%	1,265,589	139,132	11.0%
47,057	98,675	51,618	52.3%	92,282	45,225	49.0%	Benefits	302,077	393,411	91,334	23.2%	349,004	46,927	13.4%
2,962	6,940	3,978	57.3%	2,966	4	0.1%	Purchased Services	7,957	27,761	19,804	71.3%	19,827	11,870	59.9%
32,358	28,499	(3,859)	(13.5%)	41,168	8,809	21.4%	Medical Supplies	121,153	113,996	(7,157)	(6.3%)	96,350	(24,803)	(25.7%)
761	8,827	8,066	91.4%	(442)	(1,203)	272.2%	Other Supplies	12,165	35,308	23,143	65.5%	3,710	(8,455)	(227.9%)
-	137	137	-	-	-	-	Drugs	-	548	548	-	-	-	-
4,111	3,950	(161)	(4.1%)	5,021	911	18.1%	Repairs and Maintenance	12,826	15,800	2,974	18.8%	13,218	392	3.0%
45,808	22,589	(23,219)	(102.8%)	21,526	(24,282)	(112.8%)	Lease and Rental	130,234	90,356	(39,879)	(44.1%)	96,707	(33,527)	(34.7%)
3,126	2,272	(854)	(37.6%)	1,683	(1,442)	(85.7%)	Utilities	10,561	9,088	(1,473)	(16.2%)	8,135	(2,426)	(29.8%)
18,514	18,028	(487)	(2.7%)	5,769	(12,746)	(220.9%)	Other Expense	64,882	72,111	7,228	10.0%	29,291	(35,592)	(121.5%)
4,858	2,339	(2,519)	(107.7%)	2,558	(2,299)	(89.9%)	Interest Expense	19,600	9,356	(10,244)	(109.5%)	10,317	(9,283)	(90.0%)
-	-	-	-	-	-	-	Principal And Interest	11,434	-	(11,434)	-	-	(11,434)	-
176	175	(1)	(0.6%)	45	(131)	(291.1%)	Insurance	705	700	(5)	(0.7%)	182	(524)	(287.9%)
469,014	530,224	61,209	11.5%	445,577	(23,438)	(5.3%)	Total Operating Expenses	1,820,051	2,092,948	272,896	13.0%	1,892,329	72,278	3.8%
							Net Performance before Depreciation & Overhead Allocations	\$ (300,633)	\$ (202,420)	\$ (98,213)	48.5%	\$ 711,766	\$ (1,012,399)	(142.2%)
\$ (31,040)	\$ (43,372)	\$ 12,332	(28.4%)	\$ 235,971	\$ (267,011)	(113.2%)	Depreciation	74,905	73,452	(1,453)	(2.0%)	46,169	(28,736)	(62.2%)
18,665	18,363	(302)	(1.6%)	11,535	(7,130)	(61.8%)	Overhead Allocations:							
1,742	2,352	610	25.9%	1,755	13	0.7%	OH Risk Management	7,407	9,408	2,001	21.3%	7,232	(175)	(2.4%)
19,003	35,931	16,928	47.1%	41,603	22,600	54.3%	OH Revenue Cycle	107,824	143,724	35,900	25.0%	81,754	(26,070)	(31.9%)
339	626	287	45.8%	532	193	36.3%	OH Internal Audit	1,907	2,504	597	23.8%	2,128	221	10.4%
2,125	2,246	121	5.4%	8,294	6,169	74.4%	Home Office Facilities	8,455	8,984	529	5.9%	19,572	11,117	56.8%
1,060	2,544	1,484	58.3%	2,297	1,237	53.9%	OH Administration	9,500	10,176	676	6.6%	7,849	(1,651)	(21.0%)
18,181	22,881	4,700	20.5%	12,177	(6,004)	(49.3%)	OH Human Resources	76,280	91,524	15,244	16.7%	63,411	(12,869)	(20.3%)
4,628	7,190	2,562	35.6%	6,706	2,078	31.0%	Legal	23,798	28,760	4,962	17.3%	18,159	(5,639)	(31.1%)
804	866	62	7.2%	642	(162)	(25.2%)	Records	2,881	3,464	583	16.8%	2,458	(423)	(17.2%)
2,499	2,914	415	14.2%	2,038	(461)	(22.6%)	OH Compliance	9,982	11,656	1,674	14.4%	8,678	(1,304)	(15.0%)
8,925	12,035	3,110	25.8%	11,357	2,432	21.4%	IT Operations	28,784	48,140	19,356	40.2%	27,318	(1,466)	(5.4%)
2,163	4,178	2,015	48.2%	2,110	(53)	(2.5%)	IT Security	10,433	16,712	6,279	37.6%	8,574	(1,859)	(21.7%)
7,219	8,012	793	9.9%	5,370	(1,849)	(34.4%)	OH Finance	29,941	32,048	2,107	6.6%	23,129	(6,812)	(29.5%)
2,403	3,496	1,093	31.3%	1,702	(701)	(41.2%)	Corporate Communications	10,064	13,984	3,920	28.0%	9,193	(871)	(9.5%)
3,381	4,757	1,376	28.9%	4,298	917	21.3%	OH Information Technology	14,356	19,028	4,672	24.6%	14,875	519	3.5%
42,621	57,582	14,961	26.0%	121,935	79,314	65.0%	IT Applications	133,869	230,328	96,459	41.9%	151,299	17,430	11.5%
5,808	8,618	2,810	32.6%	5,761	(47)	(0.8%)	IT Service Center	29,340	34,472	5,132	14.9%	23,666	(5,674)	(24.0%)

Primary Care Dental Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							
Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	2,643	2,643	-	OH Performance Excellence
3,620	3,737	117	3.1%	2,743	(877)	(32.0%)	Corporate Quality
4,907	5,636	729	12.9%	18,432	13,525	73.4%	OH Security Services
1,733	3,937	2,204	56.0%	2,912	1,179	40.5%	OH Supply Chain
2,013	2,262	249	11.0%	1,665	(348)	(20.9%)	HIM Department
3,772	4,900	1,128	23.0%	3,504	(268)	(7.6%)	OH Coding
77	441	364	82.5%	368	291	79.1%	OH Reimbursement
1,963	2,084	121	5.8%	2,205	242	11.0%	OH Clinical Labor Pool
5,272	7,027	1,755	25.0%	3,813	(1,459)	(38.3%)	District Nursing Admin
3,585	2,422	(1,163)	(48.0%)	1,781	(1,804)	(101.3%)	District Operations Admin
614	844	230	27.3%	430	(184)	(42.8%)	OH Mail Room
281	970	689	71.0%	-	(281)	-	OH Patient Experience
903	647	(256)	(39.6%)	-	(903)	-	OH External Affairs
2,650	3,133	483	15.4%	-	(2,650)	-	OH Strategic Initiatives and Projects
154,291	214,268	59,977	28.0%	269,073	114,782	42.7%	Total Overhead Allocations-
641,970	762,855	120,884	15.8%	726,185	84,214	11.6%	Total Expenses
\$ (203,996)	\$ (276,003)	\$ 72,007	(26.1%)	\$ (44,637)	\$ (159,359)	357.0%	Net Margin
9,221	20,662	(11,441)	(55.4%)	-	9,221	-	Capital Contributions.
-	\$ 500,000	\$ (500,000)	-	-	-	-	Transfer In/(Out)

Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	10,877	10,877	-	
14,260	14,948	688	4.6%	9,653	(4,607)	(47.7%)	
22,429	22,544	115	0.5%	55,968	33,539	59.9%	
13,276	15,748	2,472	15.7%	12,043	(1,233)	(10.2%)	
8,239	9,048	809	8.9%	8,404	165	2.0%	
16,000	19,600	3,600	18.4%	14,534	(1,466)	(10.1%)	
357	1,764	1,407	79.8%	1,457	1,100	75.5%	
8,455	8,336	(119)	(1.4%)	4,164	(4,291)	(103.0%)	
20,462	28,108	7,646	27.2%	11,367	(9,095)	(80.0%)	
14,055	9,688	(4,367)	(45.1%)	7,086	(6,969)	(98.3%)	
2,281	3,376	1,095	32.4%	2,651	370	14.0%	
586	3,880	3,294	84.9%	-	(586)	-	
3,834	2,588	(1,246)	(48.1%)	-	(3,834)	-	
9,320	12,532	3,212	25.6%	-	(9,320)	-	
638,375	857,072	218,697	25.5%	607,500	(30,875)	(5.1%)	
2,533,331	3,023,471	490,140	16.2%	2,545,998	12,667	0.5%	
\$ (1,013,913)	\$ (1,132,944)	\$ 119,030	(10.5%)	\$ 58,097	\$ (1,072,010)	(1,845.2%)	
9,221	82,648	(73,427)	(88.8%)	51,213	(41,992)	(82.0%)	
\$ 1,215,506	\$ 2,000,000	\$ (784,494)	(39.2%)	-	\$ (1,215,506)	-	

Primary Care Clinics - Behavioral Health Statement of Revenues and Expenses by Location (YTD)  
For The Fourth Month Ended January 31, 2025

	Belle Glade Behavioral Health	Delray Behavioral Health	Lantana Behavioral Health	Mangonia Park Behavioral Health	Mangonia Pilot	West Palm Beach Behavioral Health	Lake Worth Behavioral Health	Lewis Center Behavioral Health	St Ann Place Behavioral Health	Mobile Warrior Behavioral Health	Mobile 3 Hero Behavioral Health	Co-Responder Unit	Total
Gross Patient Revenue	\$144	\$410,330	\$1,293	\$794,488	-	\$8,357	\$330	\$252,052	\$30	\$30	\$360	-	\$1,467,415
Contractual Allowance	135	136,673	8,759	269,949	-	9,627	45	81,906	5	804	-	-	507,902
Charity Care	-	111,332	(13)	136,892	-	1,634	20	74,099	-	10	90	-	324,064
Bad Debt	-	109,114	21,663	246,314	-	17,060	37	32,517	-	7	80	-	426,792
Total Contractual Allowances and Bad Debt	135	357,119	30,408	653,156	-	28,321	101	188,522	5	821	170	-	1,258,758
Other Patient Revenue	-	23,301	-	21,407	-	-	-	13,640	-	-	-	-	58,347
Net Patient Revenue	10	76,512	(29,115)	162,739	-	(19,964)	228	77,170	25	(791)	190	-	267,004
Collection %	6.69%	18.65%	(2,251.82%)	20.48%	-	(238.88%)	69.28%	30.62%	84.07%	(2,636.07%)	52.91%	-	18.20%
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	11,240	9,740	15,460	61,417	-	2,490	12,188	2,810	2,918	2,110	22,587	142,960
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/(Loss) On Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	11,240	9,740	15,460	61,417	-	2,490	12,188	2,810	2,918	2,110	22,587	142,960
Total Revenues	\$ 10	\$ 87,752	\$ (19,375)	\$ 178,199	\$ 61,417	\$ (19,964)	\$ 2,718	\$ 89,358	\$ 2,835	\$ 2,127	\$ 2,300	\$ 22,587	\$ 409,964
Direct Operational Expenses:													
Salaries and Wages	-	64,950	59,961	119,103	215,636	-	15,307	50,614	17,334	7,885	12,945	72,077	635,812
Benefits	-	6,516	10,053	34,136	51,398	-	4,318	14,021	4,169	1,931	3,191	17,529	147,262
Other Expense	-	-	-	-	3,666	-	-	-	36	-	-	-	3,702
Total Operating Expenses	-	71,466	70,014	153,239	270,700	-	19,624	64,635	21,540	9,816	16,136	89,606	786,776
Net Performance before Depreciation & Overhead Allocations	10	16,286	(89,390)	24,960	(209,283)	(19,964)	(16,906)	24,723	(18,704)	(7,688)	(13,836)	(67,019)	(376,812)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead Allocations:													
OH Risk Management	-	-	-	-	6,985	-	-	-	-	-	-	-	6,985
OH Revenue Cycle	-	-	-	-	26,956	-	-	-	-	-	-	-	26,956
OH Internal Audit	-	-	-	-	1,798	-	-	-	-	-	-	-	1,798
Home Office Facilities	-	-	-	-	8,455	-	-	-	-	-	-	-	8,455
OH Administration	-	-	-	-	8,958	-	-	-	-	-	-	-	8,958
OH Human Resources	-	-	-	-	75,159	-	-	-	-	-	-	-	75,159
Legal	-	-	-	-	22,440	-	-	-	-	-	-	-	22,440
Records	-	-	-	-	2,716	-	-	-	-	-	-	-	2,716
OH Compliance	-	-	-	-	9,412	-	-	-	-	-	-	-	9,412
IT Operations	-	-	-	-	27,141	-	-	-	-	-	-	-	27,141
IT Security	-	-	-	-	9,838	-	-	-	-	-	-	-	9,838
OH Finance	-	-	-	-	28,232	-	-	-	-	-	-	-	28,232
Corporate Communications	-	-	-	-	9,490	-	-	-	-	-	-	-	9,490
OH Information Technology	-	-	-	-	13,538	-	-	-	-	-	-	-	13,538
IT Applications	-	-	-	-	184,473	-	-	-	-	-	-	-	184,473
IT Service Center	-	-	-	-	27,667	-	-	-	-	-	-	-	27,667
Corporate Quality	-	-	-	-	13,445	-	-	-	-	-	-	-	13,445
OH Security Services	-	-	-	-	44,859	-	-	-	-	-	-	-	44,859
OH Supply Chain	-	-	-	-	12,519	-	-	-	-	-	-	-	12,519
HIM Department	-	-	-	-	7,769	-	-	-	-	-	-	-	7,769
OH Coding	-	-	-	-	15,087	-	-	-	-	-	-	-	15,087
OH Reimbursement	-	-	-	-	337	-	-	-	-	-	-	-	337
OH Clinical Labor Pool	-	-	-	-	7,973	-	-	-	-	-	-	-	7,973
District Nursing Admin	-	-	-	-	19,295	-	-	-	-	-	-	-	19,295
District Operations Admin	-	-	-	-	13,253	-	-	-	-	-	-	-	13,253
OH Mail Room	-	-	-	-	2,150	-	-	-	-	-	-	-	2,150
OH Patient Experience	-	-	-	-	553	-	-	-	-	-	-	-	553
OH External Affairs	-	-	-	-	3,617	-	-	-	-	-	-	-	3,617
OH Strategic Initiatives and Projects	-	-	-	-	8,789	-	-	-	-	-	-	-	8,789
Total Overhead Allocations	-	-	-	-	612,904	-	-	-	-	-	-	-	612,904
Total Expenses	-	71,466	70,014	153,239	883,604	-	19,624	64,635	21,540	9,816	16,136	89,606	1,399,680
Net Margin	\$ 10	\$ 16,286	\$ (89,390)	\$ 24,960	\$ (822,187)	\$ (19,964)	\$ (16,906)	\$ 24,723	\$ (18,704)	\$ (7,688)	\$ (13,836)	\$ (67,019)	\$ (989,716)
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/Transfer In	-	-	-	-	59	-	-	-	-	-	-	-	-

Primary Care Behavioral Health Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 320,887	\$ 146,099	\$ 174,788	119.6%	\$ 148,563	\$ 172,324	116.0%	Gross Patient Revenue	\$ 1,467,415	\$ 584,394	\$ 883,021	151.1%	\$ 508,593	\$ 958,822	188.5%
124,165	53,458	70,707	132.3%	9,278	114,887	1,238.3%	Contractual Allowance	507,902	213,830	294,072	137.5%	75,016	432,887	577.1%
64,935	19,548	45,388	232.2%	36,957	27,979	75.7%	Charity Care	324,064	78,190	245,874	314.5%	117,843	206,221	175.0%
117,285	26,064	91,220	350.0%	45,776	71,509	156.2%	Bad Debt	426,792	104,257	322,534	309.4%	146,567	280,224	191.2%
306,385	99,069	207,315	209.3%	92,010	214,375	233.0%	Total Contractuals and Bad Debt	1,258,758	396,278	862,480	217.6%	339,426	919,332	270.8%
32,608	1,622	30,987	1,910.4%	1,734	30,874	1,780.5%	Other Patient Revenue	58,347	6,486	51,861	799.6%	6,184	52,163	843.5%
47,110	48,651	(1,541)	(3.2%)	58,286	(11,176)	(19.2%)	Net Patient Service Revenue	267,004	194,602	72,402	37.2%	175,351	91,653	52.3%
14.68%	33.30%			39.23%			Collection %	18.20%	33.30%			34.48%		
70,455	50,000	20,455	40.9%	-	70,455	-	Grants	142,960	200,000	(57,040)	(28.5%)	-	142,960	-
\$ 117,565	\$ 98,651	\$ 18,914	19.2%	\$ 58,286	\$ 59,279	101.7%	Total Revenues	\$ 409,964	\$ 394,602	\$ 15,362	3.9%	\$ 175,351	\$ 234,614	133.8%
							Direct Operating Expenses:							
252,357	429,248	176,891	41.2%	-	(252,357)	-	Salaries and Wages	635,812	1,674,211	1,038,399	62.0%	-	(635,812)	-
42,915	126,553	83,638	66.1%	-	(42,915)	-	Benefits	147,262	497,505	350,244	70.4%	-	(147,262)	-
-	62	62	-	-	-	-	Purchased Services	-	247	247	-	-	-	-
-	2,603	2,603	-	-	-	-	Medical Supplies	-	10,412	10,412	-	-	-	-
-	6,836	6,836	-	-	-	-	Other Supplies	-	27,343	27,343	-	-	-	-
-	4,754	4,754	-	-	-	-	Drugs	-	19,016	19,016	-	-	-	-
979	1,537	558	36.3%	-	(979)	-	Other Expense	3,702	6,148	2,446	39.8%	-	(3,702)	-
296,251	571,592	275,342	48.2%	-	(296,251)	-	Total Operating Expenses	786,776	2,234,883	1,448,107	64.8%	-	(786,776)	-
							Net Performance before Depreciation & Overhead Allocations	\$ (376,812)	\$ (1,840,281)	\$ 1,463,469	(79.5%)	\$ 175,351	\$ (552,163)	(314.9%)
							Overhead Allocations:							
1,643	2,217	574	25.9%	-	(1,643)	-	OH Risk Management	6,985	8,868	1,883	21.2%	-	(6,985)	-
4,751	8,983	4,232	47.1%	-	(4,751)	-	OH Revenue Cycle	26,956	35,932	8,976	25.0%	-	(26,956)	-
319	590	271	45.9%	-	(319)	-	OH Internal Audit	1,798	2,360	562	23.8%	-	(1,798)	-
2,125	2,246	121	5.4%	-	(2,125)	-	Home Office Facilities	8,455	8,984	529	5.9%	-	(8,455)	-
999	2,398	1,399	58.3%	-	(999)	-	OH Administration	8,958	9,592	634	6.6%	-	(8,958)	-
17,914	22,545	4,631	20.5%	-	(17,914)	-	OH Human Resources	75,159	90,180	15,021	16.7%	-	(75,159)	-
4,364	6,780	2,416	35.6%	-	(4,364)	-	Legal	22,440	27,120	4,680	17.3%	-	(22,440)	-
758	817	59	7.2%	-	(758)	-	Records	2,716	3,268	552	16.9%	-	(2,716)	-
2,356	2,748	392	14.3%	-	(2,356)	-	OH Compliance	9,412	10,992	1,580	14.4%	-	(9,412)	-
8,416	11,348	2,932	25.8%	-	(8,416)	-	IT Operations	27,141	45,392	18,251	40.2%	-	(27,141)	-
2,040	3,940	1,900	48.2%	-	(2,040)	-	IT Security	9,838	15,760	5,922	37.6%	-	(9,838)	-
6,807	7,555	748	9.9%	-	(6,807)	-	OH Finance	28,232	30,220	1,988	6.6%	-	(28,232)	-
2,266	3,297	1,031	31.3%	-	(2,266)	-	Corporate Communications	9,490	13,188	3,698	28.0%	-	(9,490)	-
3,188	4,486	1,298	28.9%	-	(3,188)	-	OH Information Technology	13,538	17,944	4,406	24.6%	-	(13,538)	-
58,732	24,333	(34,399)	(141.4%)	-	(58,732)	-	IT Applications	184,473	97,332	(87,141)	(89.5%)	-	(184,473)	-
5,477	8,126	2,649	32.6%	-	(5,477)	-	IT Service Center	27,667	32,504	4,837	14.9%	-	(27,667)	-
3,413	3,524	111	3.1%	-	(3,413)	-	Corporate Quality	13,445	14,096	651	4.6%	-	(13,445)	-
9,813	11,272	1,459	12.9%	-	(9,813)	-	OH Security Services	44,859	45,088	229	0.5%	-	(44,859)	-
1,634	3,712	2,078	56.0%	-	(1,634)	-	OH Supply Chain	12,519	14,848	2,329	15.7%	-	(12,519)	-
1,898	2,132	234	11.0%	-	(1,898)	-	HIM Department	7,769	8,528	759	8.9%	-	(7,769)	-
3,557	4,620	1,063	23.0%	-	(3,557)	-	OH Coding	15,087	18,480	3,393	18.4%	-	(15,087)	-
73	416	343	82.5%	-	(73)	-	OH Reimbursement	337	1,664	1,327	79.7%	-	(337)	-
1,851	1,966	115	5.8%	-	(1,851)	-	OH Clinical Labor Pool	7,973	7,864	(109)	(1.4%)	-	(7,973)	-
4,972	6,626	1,654	25.0%	-	(4,972)	-	District Nursing Admin	19,295	26,504	7,209	27.2%	-	(19,295)	-
3,381	2,284	(1,097)	(48.0%)	-	(3,381)	-	District Operations Admin	13,253	9,136	(4,117)	(45.1%)	-	(13,253)	-

Primary Care Behavioral Health Statement of Revenues and Expenses  
For The Fourth Month Ended January 31, 2025

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
578	796	218	27.4%	-	(578)	-
265	915	650	71.0%	-	(265)	-
852	610	(242)	(39.7%)	-	(852)	-
2,499	2,954	455	15.4%	-	(2,499)	-
156,941	154,236	(2,705)	(1.8%)	-	(156,941)	-
453,192	725,828	272,637	37.6%	-	(453,192)	-
\$ (335,627)	\$ (627,178)	\$ 291,551	(46.5%)	\$ 58,286	\$ (393,913)	(675.8%)
-	\$ 750,000	\$ (750,000)	-	-	-	-

OH Mail Room  
OH Patient Experience  
OH External Affairs  
OH Strategic Initiatives and Projects  
Total Overhead Allocations-  
  
Total Expenses  
  
Net Margin  
  
  
  
Transfer In/(Out)

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
2,150	3,184	1,034	32.5%	-	(2,150)	-
553	3,660	3,107	84.9%	-	(553)	-
3,617	2,440	(1,177)	(48.2%)	-	(3,617)	-
8,789	11,816	3,027	25.6%	-	(8,789)	-
612,904	616,944	4,040	0.7%	-	(612,904)	-
1,399,680	2,851,827	1,452,147	50.9%	-	(1,399,680)	-
\$ (989,716)	\$ (2,457,225)	\$ 1,467,509	(59.7%)	\$ 175,351	\$ (1,165,067)	(664.4%)
\$ 765,052	\$ 2,999,999	\$ (2,234,947)	(74.5%)	-	\$ (765,052)	-



District Clinic Holdings, Inc.

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Current Year Total	Current YTD Budget	%Var to Budget	Prior Year Total
<b>Clinic Visits - Adults and Pediatrics</b>																
West Palm Beach	1,552	1,223	1,331	1,460									5,566	6,406	(13.1%)	6,388
Delray & Women's Health Care	1,056	896	902	1,039									3,893	3,069	26.8%	3,069
Lantana & Atlantis	1,730	1,432	1,548	1,391									6,101	5,862	4.1%	7,248
Belle Glade & Women's Health Care	793	764	802	895									3,254	3,282	(0.9%)	3,282
Lewis Center	40	57	76	76									249	126	97.6%	126
Lake Worth & Women's Health Care & Atlantis	1,268	1,010	1,066	1,108									4,452	5,862	(24.0%)	4,475
Jupiter & Women's Health Care	597	500	441	538									2,076	2,200	(5.6%)	2,200
West Boca & Women's Health Care	276	235	255	251									1,017	1,399	(27.3%)	1,399
St Ann Place	68	54	13	56									191	58	229.3%	58
Cib Mob 1 Warrior (Mobile Van)	10	-	-	-									10	-	100.0%	48
Cib Mob 2 Scout	-	-	-	-									-	6	(100.0%)	-
Cib Mob 3 Hero	84	83	84	86									337	88	283.0%	88
Portable Medical	96	66	72	121									355	248	43.1%	248
Mangonia Park	679	594	590	714									2,577	2,682	(3.9%)	2,682
Atlantis	-	-	-	3									3	-	100.0%	-
<b>Total Clinic Visits</b>	<b>8,249</b>	<b>6,914</b>	<b>7,180</b>	<b>7,738</b>	-	-	-	-	-	-	-	-	<b>30,081</b>	<b>31,287</b>	<b>(3.9%)</b>	<b>31,311</b>
<b>Dental Visits</b>																
West Palm Beach Dental	1,230	1,084	1,269	1,210									4,793	4,323	10.9%	4,323
Delray Dental	734	654	870	936									3,194	2,338	36.6%	2,338
Lantana & Atlantis Dental	856	672	269	759									2,556	3,342	(23.5%)	3,342
Belle Glade Dental	514	411	455	481									1,861	1,912	(2.7%)	1,912
Portable Dental	-	16	8	11									35	54	(35.2%)	54
<b>Total Dental Visits</b>	<b>3,334</b>	<b>2,837</b>	<b>2,871</b>	<b>3,397</b>	-	-	-	-	-	-	-	-	<b>12,439</b>	<b>11,969</b>	<b>3.9%</b>	<b>11,969</b>
<b>Total Medical and Dental Visits</b>	<b>11,583</b>	<b>9,751</b>	<b>10,051</b>	<b>11,135</b>	-	-	-	-	-	-	-	-	<b>42,520</b>	<b>43,256</b>	<b>(1.7%)</b>	<b>43,280</b>
<b>Mental Health Counselors (non-billable)</b>																
West Palm Beach BH	58	30	34	45									167	718	(76.7%)	718
Delray BH	520	437	520	621									2,098	1,724	21.7%	1,724
Lantana & Atlantis BH	151	150	167	177									645	-	100.0%	676
Belle Glade BH	55	22	-	-									77	20	285.0%	35
Mangonia Park BH	989	921	1,024	1,019									3,953	5,351	(26.1%)	3,581
Lewis Center BH	307	315	354	338									1,314	-	100.0%	-
Lake Worth BH	132	97	124	124									477	-	100.0%	503
Jupiter BH	-	-	-	-									-	-	0.0%	-
St Ann Place BH	32	20	16	23									91	322	(71.7%)	322
West Boca BH	34	22	19	28									103	-	100.0%	99
Mob 1 Warrior BH	62	-	2	2									66	-	100.0%	-
Mob 3 Hero BH	54	55	62	73									244	-	100.0%	-
Mobile Van BH	21	47	13	38									119	-	100.0%	-
Atlantis Peds BH	-	-	-	1									1	-	100.0%	-
<b>Total Mental Health Screenings</b>	<b>2,415</b>	<b>2,116</b>	<b>2,335</b>	<b>2,489</b>	-	-	-	-	-	-	-	-	<b>9,354</b>	<b>8,135</b>	<b>15.0%</b>	<b>7,658</b>
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>13,998</b>	<b>11,867</b>	<b>12,386</b>	<b>13,624</b>	-	-	-	-	-	-	-	-	<b>51,874</b>	<b>51,391</b>		<b>50,938</b>

Medicaid Match Statement of Revenues and Expenditures  
For The Fourth Month Ended January 31, 2025

Current Month							
Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 491,667	\$ 491,667	-	-	\$ 491,667	-	-	Total Revenues
1,848,478	1,848,478	-	-	1,529,298	(319,180)	(20.9%)	Direct Operating Expenditures:
1,848,478	1,848,478	-	-	1,529,298	(319,180)	(20.9%)	Medicaid Match-
							Total Operating Expenditures
\$ (1,356,811)	\$ (1,356,811)	-	-	\$ (1,037,631)	\$ (319,180)	30.8%	Net Performance before Depreciation & Overhead Allocations
1,848,478	1,848,478	-	-	1,529,298	(319,180)	(20.9%)	Total Expenditures
\$ (1,356,811)	\$ (1,356,811)	-	-	\$ (1,037,631)	\$ (319,180)	30.8%	Net Margin
\$1,356,811	\$1,038,333	\$318,478	30.7%	\$1,037,631	\$(319,180)	(30.8%)	General Fund Support/Transfer In

Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,966,667	\$ 1,966,668	\$ (1)	-	\$ 1,966,667	-	-	Total Revenues
7,393,910	7,393,911	1	-	6,117,191	(1,276,719)	(20.9%)	Direct Operating Expenditures:
7,393,910	7,393,911	1	-	6,117,191	(1,276,719)	(20.9%)	Medicaid Match-
							Total Operating Expenditures
\$ (5,427,244)	\$ (5,427,243)	\$ (1)	-	\$ (4,150,525)	\$ (1,276,719)	30.8%	Net Performance before Depreciation & Overhead Allocations
7,393,910	7,393,911	1	-	6,117,191	(1,276,719)	(20.9%)	Total Expenditures
\$ (5,427,244)	\$ (5,427,243)	\$ (1)	-	\$ (4,150,525)	\$ (1,276,719)	30.8%	Net Margin
\$5,427,244	\$4,153,332	\$1,273,912	30.7%	\$4,150,525	\$(1,276,719)	(30.8%)	General Fund Support/Transfer In

Statement of Revenues and Expenditures by Month

	Oct-24	Nov-24	Dec-24	Jan-25	Year to Date
<b>Revenues:</b>					
Intergovernmental Revenue	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 1,966,667
<b>Total Revenues</b>	<b>\$ 491,667</b>	<b>\$ 491,667</b>	<b>\$ 491,667</b>	<b>\$ 491,667</b>	<b>\$ 1,966,667</b>
<b>Expenditures:</b>					
Medicaid Match-	1,848,478	1,848,478	1,848,478	1,848,478	7,393,910
<b>Total Operating Expenditures</b>	<b>1,848,478</b>	<b>1,848,478</b>	<b>1,848,478</b>	<b>1,848,478</b>	<b>7,393,910</b>
<b>Net Performance before Overhead Allocations</b>	<b>\$ (1,356,811)</b>	<b>\$ (1,356,811)</b>	<b>\$ (1,356,811)</b>	<b>\$ (1,356,811)</b>	<b>\$ (5,427,244)</b>
<b>Total Expenditures</b>	<b>1,848,478</b>	<b>1,848,478</b>	<b>1,848,478</b>	<b>1,848,478</b>	<b>7,393,910</b>
<b>Net Margin</b>	<b>\$ (1,356,811)</b>	<b>\$ (1,356,811)</b>	<b>\$ (1,356,811)</b>	<b>\$ (1,356,811)</b>	<b>\$ (5,427,244)</b>
<b>Transfer In/(Out)</b>	<b>\$ 1,356,811</b>	<b>\$ 1,356,811</b>	<b>\$ 1,356,811</b>	<b>\$ 1,356,811</b>	<b>\$ 5,427,244</b>





## HEALTH CARE DISTRICT BOARD

March 12, 2025

**1. Description: Recent Regulatory Updates and Industry Enforcement Activity (December 2024 – February 15, 2025)**

**2. Summary:**

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

**3. Substantive Analysis:**

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

**Recent Trends in the Regulatory and Enforcement:**

Recent trends include, but are not limited to: Increased focus on cybersecurity, with several sectors facing breach events, ransomware attacks and malicious actors, President-elect Trump named a few new faces to lead key health agencies and to complete his cabinet, Office of Management and Budget Memorandums and subsequent rescission, final rules for prospective payment systems that impact physician and hospital payment, HIPAA Right of Access violations, numerous cases of Civil Monetary Penalties (CMP) Law violations for supervision issues or employment of excluded or unlicensed individuals, continued enforcement of the Stark Law and Anti-Kickback Statute, continued telehealth



## HEALTH CARE DISTRICT BOARD

**March 12, 2025**

enforcement, the rise of Artificial Intelligence and cases, EMTALA violations, continued False Claims Act (FCA) allegations and settlements, COVID-19 fraud enforcement, updates to the Department of Justices' (DOJ) Evaluation of Corporate Compliance Programs, and new Industry-specific Compliance Program Guidance issued by the Office of Inspector General (OIG) for Nursing Homes.

### Regulatory Updates

1. President Trump Signs Executive Order to Enforce Price Transparency (02/2025)
2. OCR Rescinds Guidance on Gender Affirming Care (02/2025)
3. President Trump Signs Series of Executive Orders (01/2025)
4. HHS, DEA Issue Rule Regarding Expansion of Buprenorphine Treatment via Telemedicine Encounter Final Rule (01/2025)
5. HHS-OIG Issues Semi-Annual Report to Congress (12/2024)
6. HHS OCR Proposes Measures to Strengthen Cybersecurity in Health Care Under HIPAA (12/2024)
7. HHS OIG Recommends OCR Expand Scope of HIPAA Audit Program (12/2024)
8. Russian-Israeli National Faces 41-Count Indictment for LockBit Development (12/2024)
9. HHS ASPR Urges Health Sector to Improve OT and IoMT Security (12/2024)
10. Health Section Cybersecurity Coordination Center (HC3) Issues Industry Warning About Ongoing Credential Harvesting Campaigns (12/2024)
11. CISA Requests Public Comment for Draft National Cyber Incident Response Plan (12/2024)
12. Consumer Financial Protection Bureau Issues Final Rule to Supervise Largest Nonbank Companies Offering Digital Funds Transfers (12/2024)
13. IAPP Issues 10 Tips for Global Compliance with Privacy and Data Protection Laws (12/2024)
14. OIG Issues Summary Report of General Cyber Threat Hunt Audits of Eight HHS Operating Divisions (12/2024)
15. FDA Issues FAQ on Clinical Decision Support Software (12/2024)

### Industry Enforcement Activity

1. Florida Attorney's General Office Recovers Approximately \$350,000 Related to Kickbacks (02/2025)



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2. Florida Attorney's General Office Recovers Over \$2.3 Million from Pfizer (02/2025)
3. Pfizer Settles Federal and State Kickback Allegations for nearly \$60 Million (02/2025)
4. St. Louis Doctor Sentenced to Prison for Health Care Fraud (02/2025)
5. January Data Breach Report Indicate Continued Breaches (02/2025)
6. OIG Report Finds Colorado Made Capitation Payments to Managed Care Organizations After Enrollees' Deaths (02/2025)
7. Woman Sentenced for Fraud Scheme Involving Claims for Unnecessary Respiratory Tests Submitted with COVID-19 Tests (02/2025)
8. Clinical Trials Database Publicly Exposes 1.6 million Medical Records (02/2025)
9. Two Pharmacists Convicted for Illegal Distribution of Oxycodone (02/2025)
10. OIG Report Finds Not All Medicare Enrollees Are Continuing Treatment for Opioid Use Disorder (02/2025)
11. Accounting and Consulting Firm Agrees to Pay \$7.5 Million Data Breach Settlement (02/2025)
12. California Man Pleads Guilty to Several Charges Related to Sham Hospice Companies (02/2025)
13. New York Physician Guilty of \$24 Million Medicare Fraud (02/2025)
14. OIG Releases Report on Comparison of Average Sales Prices and Average Manufacturer Prices for Third Quarter of 2024 (02/2025)
15. Louisiana Physician Sentenced to 87 Months in Prison for Illegally Distributing Controlled Substances and Fraud (02/2025)
16. Brightline Agrees to Pay \$7 Million in Class Action Settlement (01/2025)
17. Illinois Department of Human Services Falls Victim to Phishing Attack (01/2025)
18. HHS OCR Announces Enforcement Action Settles Phishing Cybersecurity Investigation, Institutes \$3 Million Fine Against Solara (01/2025)
19. HHS OCR Settles 8<sup>th</sup> Ransomware Investigations with Elgon Information Systems (01/2025)
20. Woman Arrested After Babies Suffer Unexplained Fractures (01/2025)
21. Redlands Christian Pays Nearly \$600,000 for Falsifying Expenses (12/2024)
22. Sharp Healthcare Pays Over \$150,000 for Employing Excluded Individual (12/2024)
23. Endoscopy Center Pays \$1.3 Million to Resolve CMP Allegations (12/2024)
24. Grocery Store Chain to Pay Over \$8 Million to Resolve Opioid False Claims Allegations (12/2024)



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**March 12, 2025**

25. OIG Report Finds Skilled Nursing Facilities Failed to Comply with Medicare Requirements for Reporting Related-Party Costs (12/2024)
26. Sixteen Cardiology Practices to Pay Combined \$17.76 Million to Resolve False Claims Act Allegations Related to Diagnostic Radiopharmaceuticals (12/2024)
27. VA OIG Investigation Finds Issues with Processes Related to Choose my Therapy Program (12/2024)
28. Criminal Complaint Unsealed Following Murder of UnitedHealthcare CEO (12/2024)
29. Beese Medical Pays \$1.67 Million to Resolve Kickback Allegations (12/2024)
30. OIG Conducts Medicare Advantage Compliance Audit of UCare Minnesota to Review Specific Diagnosis Codes (12/2024)
31. OIG Conducts Medicare Advantage Compliance Audit of Blue Care Network of Michigan to Review Specific Diagnosis Codes (12/2024)
32. OIG Issues Special Fraud Alert Related to Suspect Payments in Marketing Arrangements Related to Medicare Advantage and Providers (12/2024)
33. HHS OCR Settles with Holy Redeemer Hospital Over Impermissible PHI Disclosures (12/2024)
34. HHS OCR Imposes \$1.19 Million Penalty Against Gulf Coast Pain Consultants for HIPAA Security Violations (12/2024)
35. HHS OCR Imposes \$548,265 Penalty Against Children's Hospital Colorado for HIPAA Privacy and Security Rules Violations (12/2024)
36. Healthcare Data Breaches Continue to Climb in 2024 (12/2024)
37. Long Island Physician Convicted of Distributing Opioids (12/2024)
38. Hackers Breach Boston University Framingham Heart Study Patient Data (12/2024)
39. Cisco Experiences Data Breach (12/2024)
40. OIG Audit Finds Providers Used EI Transactions for Permissible Purposes (12/2024)
41. MA Provider Agrees to Pay \$98 to Resolve False Claims Act Allegations (12/2024)
42. Neurologist to pay Nearly \$1 Million to Resolve False Claims Allegations (12/2024)
43. McKinsey & Company Agrees to Pay \$650 to Resolve Criminal and Civil Investigation into Opioid Consulting (12/2024)
44. HHS OCR Settle with Inmediata Health Group Over HIPAA Impermissible Disclosures (12/2024)
45. California Hospital to Pay \$10.25 Million to Resolve False Claims Allegations (12/2024)

### **Regulatory Updates**



## HEALTH CARE DISTRICT BOARD

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### 1. **President Trump Signs Executive Order to Enforce Price Transparency (02/2025)**

- President Donald Trump signed an executive order in February that seeks to improve on price transparency at hospitals and insurance companies. The Executive Order instructs applicable agencies to strictly enforce the requirements that were initially passed in 2019. The Executive Order instructs the Department of Treasury, Labor, and Health and Human Services to establish a plan within 90 days to enforce price transparency for hospitals and health insurers, which includes including specific prices for charges.

### 2. **OCR Rescinds Guidance on Gender Affirming Care (02/2025)**

- President Trump recently signed Executive Order 14187, entitled “Protecting Children from Chemical and Surgical Mutilation.” After signing the Executive Order, the Department of Health and Services Office for Civil Rights rescinded its guidance on gender affirming care, entitled “HHS Notice and Guidance on Gender Affirming Care, Civil Rights, and Patient Privacy.” This guidance was previously issued in March 2022. The Executive Order notes that the United States will cease funding, sponsoring, promoting, or assisting children in transitioning from one sex to another.

### 3. **President Trump Signs Series of Executive Orders (01/2025)**

- President Trump has signed numerous Executive Orders since entering office. Some of the Executive Orders that may have applicability to HCD include:
  - “Unleashing American Energy” (Jan. 20)
  - “Declaring a National Energy Emergency” (Jan. 20)
  - “Putting America First in International Environmental Agreements” (Jan. 20)
  - “Ending the Weaponization of the Federal Government” “Restoring Accountability to Policy-Influencing Positions Within the Federal Workforce”
  - “Unleashing Alaska’s Extraordinary Resource Potential” (Jan. 20)
  - “Ending Radical and Wasteful Government DEI Programs and Preferencing” (Jan. 20)
  - “Reforming the Federal Hiring Process and Restoring Merit to Government Service” (Jan. 20)
  - “Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government” (Jan. 20)
  - “Establishing and Implementing the President’s ‘Department Of Government Efficiency’” (Jan. 20)



## HEALTH CARE DISTRICT BOARD

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- "Restoring Freedom of Speech and Ending Federal Censorship" (Jan. 20)
- "Withdrawing the United States from the World Health Organization" (Jan. 20)
- "Protecting the Meaning and Value of American Citizenship" (Jan. 20)
- "Securing Our Borders" (Jan. 20)
- "Protecting the United States from Foreign Terrorists and Other National Security and Public Safety Threats" (Jan. 20)
- "Initial Rescissions of Harmful Executive Orders and Actions" (Jan. 20)
- "Removing Barriers to American Leadership in Artificial Intelligence" (Jan. 23)
- "Enforcing the Hyde Amendment" (Jan. 24)
- "Council to Assess the Federal Emergency Management Agency" (Jan. 24)

#### **4. HHS, DEA Issue Rule Regarding Expansion of Buprenorphine Treatment via Telemedicine Encounter Final Rule (01/2025)**

- The United States Drug Enforcement Agency announced three new rules that will make permanent some of the telehealth flexibilities established during the pandemic while also establishing additional patient protections. The goal of these rules is to ensure telemedicine is accessible for medical care. Notably, these rules do not apply to medicine visits in which a patient has already had an in-person visit with a medical provider. Once a patient has had an in-person visit with a provider, the provider may prescribe any medications through telemedicine indefinitely.
- Of particular note is the "Expansion of Buprenorphine Treatment via Telemedicine Encounter." This final rule provides patients with remote access to buprenorphine, the medicine used to treat opioid use disorder. This change allows a patient to receive a 6-month supply of buprenorphine through a telephone consultation with a provider. Further prescriptions of buprenorphine will require an in-person visit to a medical provider.
- One proposed rule is the "Special Registrations for Telemedicine and Limited State Telemedicine Registrations." This proposed rule would establish special registrations that will permit a patient to receive prescribed medications through telemedicine visits without ever having an in-person medical evaluation from a medical provider. The special registration is available to medical providers who treat patients for whom they will prescribe Schedule III-V controlled substances. An Advanced Telemedicine Prescribing Registration is available for Schedule II medications when the medical practitioner is board certified in one of the following specialties: psychiatrists; hospice care physicians; physicians rendering treatment at long term care facilities, and



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pediatricians for the prescribing of medications identified as the most addictive and prone to diversion to the illegal drug market. This regulation allows specialized medical providers to issue telemedicine prescriptions for Schedule II-V medications.

### 5. HHS-OIG Issues Semi-Annual Report to Congress (12/2024)

- In FY 2024, HHS-OIG reported 1,548 criminal and civil enforcement actions against individuals and entities suspected of engaging in crimes targeting HHS programs and the people they serve, including settlements resulting from using OIG's civil monetary penalty authorities and criminal convictions.
- HHS-OIG also excluded 3,234 individuals and entities from participation in Federal health care programs.
- The report identifies over \$4 billion in expected recoveries and receivables resulting from HHS-OIG investigations and audits occurring between April 1, 2024, and September 30, 2024. During the fall reporting period, HHS OIG made 239 new audit and evaluation recommendations, which are crucial to encourage positive change in HHS programs. HHS operating divisions implemented 187 prior recommendations.

### 6. HHS OCR Proposes Measures to Strengthen Cybersecurity in Health Care Under HIPAA (12/2024)

- On December 27, 2024, The Department of Health and Human Services' OCR issued a Notice of Proposed Rulemaking. The Department of Health and Human Services (HHS) proposal includes significant modifications to the HIPAA Security Rule and the HITECH Act in an attempt to strengthen cybersecurity protections for electronic protected health information (ePHI). This proposed rulemaking represents a significant update to HIPAA cybersecurity standards, aiming to address modern threats and technological advancements in healthcare. According to HHS, the proposed rule, for which HHS is accepting comments until early March, would clarify and provide more specific instruction about what entities and their business associates would have to do to protect health information.
- This is the first major update to the HIPAA Security Rule in over a decade and follows the January 2023 publication of the HHS Healthcare and Public Health Sector Cybersecurity Performance Goals. The purpose of the voluntary performance goals is to encourage healthcare organizations to enhance cybersecurity but as the HHS explained in its December 2023 Healthcare Sector Cybersecurity concept paper,





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these voluntary goals alone are unlikely to be sufficient enough to drive the behavioral changes needed across the sector to enhance cybersecurity.

- Some highlights of the proposed HIPAA Security Rule requirements that will require implementation by HIPAA-covered entities (healthcare providers, health plans, healthcare clearinghouses) and their business associates to strengthen cybersecurity protections include:
  - **Updating Definitions:** The proposal clarifies and adds new definitions for terms like "access," "authentication," "multi-factor authentication," and "vulnerability" to reflect current cybersecurity concepts.
  - **Strengthening Administrative Safeguards:** HHS aims to enhance requirements for risk analysis, risk management, and workforce security measures.
  - **Enhancing Physical Safeguards:** The proposal includes updates to physical security measures for protecting ePHI and associated systems.
  - **Improving Technical Safeguards:** New provisions focus on strengthening access controls, audit controls, and transmission security.
  - **Organizational Requirements:** The proposal updates standards for business associate contracts and group health plan requirements.

### 7. HHS OIG Recommends OCR Expand Scope of HIPAA Audit Program (12/2024)

- In light of the increased number of cyberattacks against health care IT systems, HHS OIG considered whether OCR's audits, guidance, and enforcement activities for ensuring the protection of electronic protected health information have been effective.
- The increase in the number of successful cyberattacks against health care organizations' information technology (IT) systems raises the question of whether OCR's audits, guidance, and enforcement activities for ensuring the protection of electronic protected health information (ePHI) have been effective. The Health Insurance Portability and Accountability Act of 1996 (HIPAA) Accordingly, the OIG performed an audit to evaluate OCR's program for performing periodic HIPAA audits, as required by the Health Information Technology for Economic and Clinical Health (HITECH) Act.
- The audit found that OCR fulfilled its requirements under HITECH to perform periodic HIPAA audits. However, it also noted that the audit implementation was too narrowly scoped to effectively assess ePHI protections.





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- The OIG made several recommendations to OCR to enhance its HIPAA audit program, including that it expand the scope of its HIPAA audits to assess compliance with physical and technical safeguards from the HIPAA Security Rule, document and implement standards and guidance for ensuring that deficiencies identified during the HIPAA audits are corrected in a timely manner, and define metrics for monitoring the effectiveness of OCR's HIPAA audits at improving audited covered entities and business associates' protections over ePHI and periodically review whether these metrics should be refined.

### **8. Russian-Israeli National Faces 41-Count Indictment for LockBit Development (12/2024)**

- A superseding criminal complaint was unsealed that charges Rostislav Panev, a dual Russian and Israeli national, for being the developer of the LockBit ransomware group. Panev was arrested in August pursuant to a United States arrest request, with the expectation that Israel would extradite him to the United States. Panev is still in Israeli custody pending extradition on the charges. Per the superseding complaint and associated documents, Panev acted as a developer of the LockBit ransomware group from its inception in 2019 through at least February 2024. LockBit became one of the most prodigious ransomware groups in the world. Their targets varied from individuals, small businesses, hospitals, school, nonprofits, critical infrastructure, and government agencies. LockBit was able to receive over \$500 million in ransom payments from their victims and caused billions of dollars in other losses to those companies.

### **9. HHS ASPR Urges Health Sector to Improve OT and IoMT Security (12/2024)**

- HHS issued a bulletin providing recommendations to safeguarding operational technology ("OT") and the internet of medical things ("IoMT"), commonly known as connected medical devices, within the healthcare sector from cybersecurity threats. The guidance outlined concerns with these, including their outdated software, inadequate cybersecurity measures, and poor integration with IT infrastructures, all of which make them targets to malicious actors.
- Threat actors may exploit critical vulnerabilities in OT and the IoMT to interfere with healthcare services, jeopardize patient information, and threaten patient safety. The advisory aligns with recognized cybersecurity frameworks and best practices. The



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guidance provided several recommendations for reducing the cyber risks associated with OT and IoMT devices:

- **Asset Inventory and Lifecycle Management:** Organizations are required to uphold a thorough inventory of all devices, encompassing Software Bill of Materials (SBOM), information such as device type, serial number, location, network connectivity, firmware version, and any other pertinent details necessary for the effective tracking and management of these connected devices. This is typically achieved through a centralized platform that allows for real-time monitoring of their status and performance. It is essential to regularly update the inventory to accurately represent changes within the environment and to oversee devices throughout their entire lifecycle, from acquisition to decommissioning.
- **Integrate the deployment of OT and IoMT into the enterprise Risk Management Program:** Organizations should implement a threat-based risk identification and management approach focused on OT and IoMT. This includes continuous monitoring, vulnerability management, and alignment with established industry frameworks such as NIST 800-37.
- **Use Network Micro-Segmentation:** Use Network Micro-Segmentation to divide Operational Technology OT and IoMT networks into extremely small, isolated segments, allowing for highly granular control over network access and data flow within the OT environment. By dividing critical devices into separate network segments, organizations can limit lateral movement by potential attackers, enforce least privilege access, and detect unusual activities. For more information on implementation, refer to HPH Cybersecurity Performance Goals (CPGs) Enhanced Goals ID-17, 6.M.B, NIST 800-82 Section 6.2.3 for OT network segmentation and CISA OT Principle 4.
- **Restrict remote access to OT and IoMT:** Limit remote access to OT and IoMT devices by utilizing secure, encrypted VPN traffic combined with multi-factor authentication. This strategy obscures network information and mitigates the risk of unauthorized access from threats such as ARP spoofing, man-in-the-middle attacks, or data interception. For further details, please consult HPH CPG Essential Goals ID-9, 3.M.D, and NIST 800-82 Section 5.3.4 regarding access management.
- **Manage Supply Chain Risk by Vetting third-party vendors with access to OT systems,** require a SBOM, and implement strict vendor access protocols. Ensure OT and connected medical device acquisitions meet appropriate cybersecurity



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acquisition requirements for private and public sector. For more information, refer to: NIST 800-161 for supply chain risk management, and CISA OT Principle 5.

- Regular Firmware and Software Updates: Ensure that firmware and software updates are regularly applied to OT and IoMT to minimize security vulnerabilities. Establish vendor relationships to guarantee the availability of updates and patches. For more information, refer to NIST Special Publication 800-53 Revision 4: SI-2 (5) and NIST 800-82 Section 5.5.2 for patch management in OT environments.
- Secure Wireless Signal Transmission: Safeguard wireless signals and data transfers according to the risk associated with the device, making certain that the level of protection is appropriate for possible threats to patients and data in case of a security compromise. For more information, refer to HPH CPG Essential Goals ID-1, 5.LD; NIST 800-82.

### **10. Health Section Cybersecurity Coordination Center (HC3) Issues Industry Warning About Ongoing Credential Harvesting Campaigns (12/2024)**

- The Health Section Cybersecurity Coordination Center recently issued a warning related to ongoing credentialing harvesting campaigns. The warning notes that threat actors are actively targeting grantees in the health sector to obtain their credentials, as well as in other industry verticals. Credential harvesting is a technique utilized by cyberattackers to collect the usernames and passwords from victims so that the cyberattackers can utilize the stolen credentials for future attacks. The end goals of credential harvesting include fraud, data theft, disruption of systems, and other malicious impacts. Specific techniques utilized include:
  - Phishing: The use of phony e-mails designed to look legitimate in order to entice the victim recipient to click a link or open an attachment in the e-mail, which would deliver malicious code to the victim's system and continue the cyberattack.
  - Man-in-the-Middle Attacks: These are any attack where the user's credentials are captured while they are being transmitted for legitimate purposes as part of a valid login attempt.
  - Keylogging: Malicious software can be deployed by cyberattackers to intercept a victim's keystrokes. This can include credentials as they are being entered as part of a valid login attempt.
  - Credential Stuffing: Large datasets are frequently leaked, often as a result of a cyberattack. They can be posted for the public to access, or they can be bought and sold on the dark web. When a malicious actor obtains exposed credentials,



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they will use these same credentials in attempting to compromise another account associated with the same individual. This attack is predicated on the idea that individuals sometimes rely on password re-use, which is the tendency to re-use the same credentials, especially passwords, across many platforms due to the inability to memorize many different passwords. Credential stuffing is the use of compromised credentials associated with an individual to try and compromise other accounts associated with that individual.

- Social Engineering: This is the use of social manipulation techniques to convince unwitting individuals to reveal their credentials. Malicious actors often attempt to impersonate a help desk employee or an authority figure to conduct social engineering.
- Phony Login Webpages: Also known as pharming, or a watering hole attack, this is a webpage designed to look legitimate, often with a username/password login prompt. When a victim enters their credentials, they are often presented with a message that the site is temporarily down, all while their credentials have been recorded by the threat actor.
- Malware: This is malicious software that can collect victim credentials and report them back to the threat actor.

### **11. CISA Requests Public Comment for Draft National Cyber Incident Response Plan (12/2024)**

- The National Cyber Incident Response Plan (NCIRP) is accepting comments from the public and providing an opportunity for individuals and entities to provide their knowledge and experiences on the NCIRP. The NCIRP details a national approach to coordinating cyber incident detection and response. CISA conducted extensive collaboration with public and private organizations and federal agencies to build upon the NCIRP since its initial publication in 2016. The public comment period began December 16, 2024 and concludes on February 14, 2025.

### **12. Consumer Financial Protection Bureau (“CFPB”) Issues Final Rule to Supervise Largest Nonbank Companies Offering Digital Funds Transfers (12/2024)**

- The CFPB finalized a rule to that will allow the agency to supervise the largest nonbank companies that offer digital funds transfer and payment wallet applications. The rule applies to those nonbank companies that have more than 50 million transactions a year and will require them to follow federal law, similar to



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large banks, credit unions, and other financial institutes that fall under the ambit of the CFPB. CFBP estimates that the apps that will be governed by this rule combine to process over 13 billion transactions every year.

- The final rule focuses on providing protections for consumers and supervising these companies in several areas, particularly:
  - Privacy and Surveillance: These companies collect a large amount of data about an individual's transactions. Federal law provides consumers the ability to opt-out of these data collection and storage practices and requires companies to be truthful in disclosing data protection practices.
  - Errors and Fraud: Federal law allows consumers to dispute transactions that are incorrect or fraudulent. Here, the CFPB is particularly concerned about these applications being utilized to defraud older adults and active duty servicemembers.
  - Debanking: Because of the large number of payments consumers make through these applications, there is substantial risk of consumer harm in instances where the consumer loses access to the applications without notice or their ability to receive payments is disrupted. The CFPB notes there have been numerous reported concerns about these freezes and disruptions.

### **13. IAPP Issues 10 Tips for Global Compliance with Privacy and Data Protection Laws (12/2024)**

- The International Association of Privacy Professionals recently issued 10 tips for ensuring compliance with privacy and data protection laws. The guidance was developed by the members of the IAPP's Privacy Bar Section Advisory Board to assist privacy professionals and organizations remain or become compliant with the constantly evolving global privacy and data protection laws.
- The recommendations include: Assess the scale of compliance; Identify trusted sources; Track ongoing developments; Measure risk; Find the focus; Develop a strategy; Audit audaciously; Avoid legal silos; Differentiate privacy and cybersecurity; and Practice cultural humility.

### **14. OIG Issues Summary Report of General Cyber Threat Hunt Audits of Eight HHS Operating Divisions (12/2024)**

- The OIG issued a summary report based on audits of eight operating divisions under HHS. The audit was conducted due to the sensitive nature of government



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information, particularly at HHS, and the increased prevalence of cyberattacks. Between 2018 and 2020, OIG assessed eight HHS operating divisions (“OpDivs”) computer networks for: active threats, evidence of undetected cyber breaches, effective cybersecurity defenses, and the ability to detect breaches and respond appropriately.

- Overall, the audit found that eight OpDivs lacked adequate protections to mitigate some kinds of cyberattacks. The audit found 19 threats that had been active on OpDivs servers and workstations. The audit also identified 138 vulnerabilities related to National Institute of Standards and Technology Special Publication 800-53, Revision 4, controls that were not effectively implemented.
- The audit did not identify any past cyber breaches of OpDivs servers and workstations.
- Three recommendations were ultimately made as a result of the findings.

### 15. FDA Issues FAQ on Clinical Decision Support Software (12/2024)

- The Food and Drug Administration recently issued a Frequently Asked Questions document to assist entities in determining whether Clinical Decision Support (“CDS”) software constitutes a medical device. The FDA previously issued guidance in 2022 on the types of CDS software functions that are excluded from the definition of medical devices. The guidance provides examples of software that does not meet the definition, but also provided examples of CDS software that meets the definition of a medical device and thus under the regulation of the FDA.

## Industry Enforcement Activity

### 1. Florida Attorney’s General Office Recovers Approximately \$350,000 Related to Kickbacks (02/2025)

- Florida’s Office of the Attorney General’s Medicaid Fraud Control Unit, in conjunction with 17 other states and the United States, recovered over \$350,000.00 from a pharmaceutical company, QOL Medical, LLC and Frederick Cooper, who is the company’s CEO. The payment results from allegations that the company and Cooper paid illicit remuneration in violation of the Anti-Kickback Statute, the federal False Claims Act, and the state False Claims Act. As part of the settlement, QOL admitted that from May 1, 2018–June 30, 2022, the company and Cooper caused the



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submission of false claims to Medicaid and other governmental payors by paying illicit remuneration to clinical laboratories and beneficiaries.

### **2. Florida Attorney's General Office Recovers Over \$2.3 Million from Pfizer (02/2025)**

- Florida's Office of the Attorney General's Medicaid Fraud Control Unit recovered over \$2.3 million from Pfizer, Inc., on behalf of its subsidiary Biohaven Pharmaceutical Holding Company. This resolves allegations that Biohaven knowingly submitted or caused false claims to be
- submitted to Medicare that were tainted by kickbacks to health care providers. The payments were made to induce prescriptions. The case was part of a multistate enforcement action, which alleged that Biohaven paid kickbacks to providers via a speakers program that were held virtually, in providers' office, or at lavish restaurants. Providers were paid tens of thousands of dollars for these presentations in exchange for increasing prescriptions for Nurtec, a pharmaceutical created by Biohaven. These speaker programs were frequently attended by individuals who had no educational need to attend the event, such as spouses or family members, friends, colleagues, and individuals who worked at the provider's practice. Some providers attended multiple programs on the same topics and received lavish meals that Biohaven paid for, despite the provider having no need to attend the event. This was provided in an effort to induce further prescriptions.

### **3. Pfizer Settles Federal and State Kickback Allegations for nearly \$60 Million (02/2025)**

- California Attorney General Bonta announced a nationwide settlement agreement with Pfizer, Inc., on behalf of its subsidiary Biohaven Pharmaceutical Holding Company. The settlement is similar to the Florida settlement included above. The allegations include that Biohaven submitted false claims to Medicaid and other federal payors that were tainted by kickbacks. The conduct in question took place from 2020-2022, during which time Biohaven provided cash and luxury gifts to providers in exchange for prescribing their medication, Nurtec. As part of the settlement, Pfizer agreed to nearly \$60,000,000.00 to resolve federal and state violations, the majority of which impacted Medicare. California will receive \$413,776.00 for its share of losses to its Medicaid program.

### **4. St. Louis Doctor Sentenced to Prison for Health Care Fraud (02/2025)**





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- Dr. Sonny Sagggar, who ran two urgent care centers in St. Louis, was sentenced to 35 months in prison for defrauding Medicare and Missouri Medicaid. Dr. Sagggar was also ordered to pay \$742,528.00 and will be on supervised release for three years after his incarceration. Sagggar previously pleaded guilty to one count of conspiracy related to his operation of St. Louis General Hospital (“SLGH”) facilities in St. Louis, where he hired assistant physicians to treat patients. However, Dr. Sagggar billed these visits as if he was the one conducting the visits. Assistant physicians are medical school graduates that have not yet completed their residency. Because of this, these assistant physicians require closer levels of supervision. The conduct in question took place from July 2018–July 2023 at both SLGH locations, which Sagggar advertised as both urgent and primary care facilities and as a “residency prep” program for assistant physicians. Dr. Sagggar admitted the assistant physicians did not have proper training or appropriate supervision. Further, Dr. Sagggar instructed the assistant physicians to consult one another on any medical questions. A physician is only allowed to supervise a maximum of six assistant physicians, so Dr. Sagggar paid stipends to other physicians to induce them to sign up as collaborating physicians. Sagggar would then submit the CPA Forms to the appropriate agency to falsely appear as though the assistant physicians were properly supervised.

### 5. **January Data Breach Report Indicate Continued Breaches (02/2025)**

- Data from the Department of Health and Human Services Office for Civil Rights indicates that data breaches continue to be large threat for healthcare providers. In January 2025, there were 66 healthcare data breaches impacting at least 500 individuals that were reported to HHS–OCR. 12 of the data breaches impacted over 10,000 individuals. Some of the attacks involved extortion and ransomware. Several of the breaches were reported by business associates of the providers.

### 6. **OIG Report Finds Colorado Made Capitation Payments to Managed Care Organizations After Enrollees’ Deaths (02/2025)**

- The Office of Inspector General recently released a report that noted Colorado made payments to MCOs on behalf of deceased enrollees. The OIG conducted this audit after discovering that other states had improperly made similar payments. To follow-up on the trend, the OIG reviewed Colorado’s payment data and plans to continue reviewing additional states.





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- Of the 120 capitation payments in the random sample, 109 payments were made on behalf of deceased enrollees whose dates of death preceded the service period covered by the monthly capitation payment. The audit also identified almost 39,000 unallowable capitation payments that Colorado made on behalf of deceased enrollees even though their dates of death were accurately recorded in the State's eligibility system. The OIG estimated that Colorado made at least \$3.8 million in unallowable capitation payments to MCOs on behalf of deceased enrollees. The OIG recommend that Colorado return approximately \$6,000,000.00 to the Federal Government and made an additional five recommendations. Colorado agreed with three of the recommendations and partially agreed with one of the monetary recommendations. Colorado disagreed with two of the recommendations but outlined corrective actions that it had previously taken or plans to take to address all of the OIG's recommendations.

### 7. **Woman Sentenced for Fraud Scheme Involving Claims for Unnecessary Respiratory Tests Submitted with COVID-19 Tests (02/2025)**

- Lourdes Navarro, a California resident, was sentenced to nine years in prison for her role in submitted false claims to the government and private payors during the pandemic for costly respiratory pathogen panel ("RPP") tests that lacked medical necessity or were never ordered by providers. Per court documents and testimony, Navarro and Imran Shams owned and controlled Matias Clinical Laboratory, doing business as Health Care Providers Laboratory ("HCPL"). The pair conspired to obtain nasal swab specimens so HCPL could test for COVID-19, as well as to obtain testing orders from physicians and other practitioners. The specimens were collected from an array of individuals, ranging from residents and staff at nursing homes, assisted living facilities, rehabilitation facilities, and other similarly situated facilities. Swabs were also conducted of students at primary and secondary schools. Instead, Navarro and Shams caused HCPL to perform RPP tests on these specimens despite the order stating the tests were only for COVID-19. Accordingly, the tests were medically unnecessary and never ordered. Through HCPL, nearly \$369 million was billed to Medicare, HRSA's COVID-19 Uninsured Program, and a private insurance company.
- Navarro was ordered to forfeit \$11.66 million in funds that the government had seized from her bank accounts. Combined, Navarro and Shams forfeited \$14,518,485.00. Navarro was ordered to pay over \$46.73 million in restitution.



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### 8. **Clinical Trials Database Publicly Exposes 1.6 million Medical Records (02/2025)**

- A clinical trials database that houses nearly 1.6 million records was exposed to the internet and accessible to any individual without need for a password. The discovery was made by cybersecurity researcher Jeremiah Fowler, who noted that the database includes 1,674,218 records, which includes survey results and sensitive personal and medical information. Data publicly exposed includes names, dates of birth, medications, health conditions, patient notes, dates of birth, and phone numbers. It also included whether an individual was on birth control. Fowler believed DM Clinical Research was the owner of the database. He reported the findings to DM Clinical Research and the database was secured within a day. Fowler also noted that it is not clear whether the database is managed by DM Clinical Research or a separate party.

### 9. **Two Pharmacists Convicted for Illegal Distribution of Oxycodone (02/2025)**

- Yousef Ennab and Mohamed Hassan, two New York based pharmacists, were found guilty on all counts of a superseding indictment. The pair charged them with conspiracies to dispense and distribute oxycodone, as well as distribution and possession with intent to distribute oxycodone. At sentencing, each defendant faces up to 60 years in prison.

### 10. **OIG Report Finds Not All Medicare Enrollees Are Continuing Treatment for Opioid Use Disorder (02/2025)**

- A recent report issued by the OIG found that approximately 40 percent of Medicare enrollees who started treatment with buprenorphine continued. The report was conducted as the OIG continues to fight the overdose crisis, as there were nearly 82,000 opioid-related overdose deaths in 2023. Buprenorphine is the most common medication used to treat opioid use disorder in Medicare and people who continue treatment with buprenorphine have improved outcomes. Fewer enrollees who continued treatment died compared to those who did not continue treatment. The report also found that one-third of enrollees who started buprenorphine received at least one behavioral therapy service and that those who did not receive any of these services were less likely to continue receiving treatment. It was also noted that few enrollees received services billed to Medicare under payments that are made to partially help enrollees stay in treatment. The OIG made four recommendations to CMS, all of which with CMS concurred. The recommendations



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included educating Medicare providers about Medicare services that help enrollees continue treatment for OUD, educate Medicare enrollees about the same, assess and make changes to new bundled payment codes for office-based treatment to ensure they meet provider and enrollee needs, and inform providers of emergency department services about the Medicare payment for the initiation of medication for the treatment of OUD and connecting patient to ongoing care.

### **11. Accounting and Consulting Firm Agrees to Pay \$7.5 Million Data Breach Settlement (02/2025)**

- Berry, Dunn, McNeil & Parker, LLC, an accounting and consulting firm, agreed to settle a class action lawsuit by paying \$7.5 million. The lawsuit was filed and alleged negligence for failing to prevent a data breach impacting 1.1 million people. The settlement proceeds will pay for claims from the affected class members, attorneys' fees, legal costs, and other expenses. The firm provides services to healthcare providers, insurers, and government agencies. The firm was notified on September 14, 2023 that its systems had been breached. An investigation revealed that hackers accessed personal health information of over 1.1 million individuals. Information that was accessed included names, Social Security numbers, dates of birth, Medicare numbers, ID numbers, passport numbers, and medical information.

### **12. California Man Pleads Guilty to Several Charges Related to Sham Hospice Companies (02/2025)**

- Petros Fichidzhyan of California pleaded guilty to health care fraud, aggravated identity theft, and money laundering as part of his scheme to defraud Medicare of over \$17 million via sham hospice companies and his home health care company. Per court documents, Fichidzhyan engaged in a scheme with co-conspirators to operate fake hospice companies and would impersonate foreign nationals to use as the purported owners of the hospices. This included opening bank accounts and signing property leases in others' names. Fichidzhyan then submitted false claims to Medicare for hospice services that were not medically necessary. When submitting these false claims, the parties illegally utilized identifying information of doctors, claiming these doctors had determined the hospice services were medically necessary when the patients were not terminally ill and had never requested or received care from the fake hospices. As a result of this illicit conduct, Medicare paid nearly \$16 million, \$7 million of which Fichidzhyan received.



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Fichidzhyan further admitted to fraud related to his home health care agency, which received \$1 million in payments it was not entitled to.

### **13. New York Physician Guilty of \$24 Million Medicare Fraud (02/2025)**

- Alexander Baldonado, a New York doctor, was found guilty of causing the submission of over \$24 million in false or fraudulent claims to Medicare for medically unnecessary laboratory tests and orthotic braces. Per documents and evidence at trial, Dr. Baldonado received tens of thousands of dollars in kickbacks and bribes in exchange for ordering laboratory tests that were billed to Medicare by two related laboratories in New York. Baldonado authorized hundreds of expensive cancer genetic tests for Medicare beneficiaries that attended COVID-19 testing events at assisted living facilities, adult day care centers, and a retirement community. Baldonado was not treating any of the patients at the events and did not examine the patients prior to ordering the cancer genetic tests and other lab tests. Dr. Baldonado also billed Medicare for long office visits that were never provided. Dr. Baldonado did not contact the patients after these events to review the results of the tests and in some cases the patients never received test results at all. The unnecessary tests and orthotic braces ordered after receiving kickbacks caused Medicare to be billed over \$24 million. Medicare paid more than \$2.1 million to the laboratories and DME companies involved in the scheme. Dr. Baldonado faces numerous charges and a lengthy prison sentence.

### **14. OIG Releases Report on Comparison of Average Sales Prices and Average Manufacturer Prices for Third Quarter of 2024 (02/2025)**

- The OIG recently released its report on the comparison of average sales prices ("ASP") and average manufacturer prices ("AMPs") for the third quarter of 2024. When Congress initially established ASP as the basis for reimbursement for Medicare Part B drugs, it also established a methodology for monitoring market prices to limit potentially excessive payments. Additionally, the Social Security Act requires that the OIG compare ASPs with AMPs and that if the OIG finds that the ASP for a drug exceeds the AMP by five percent, then the Secretary of HHS is to substitute the ASP payment amount with a lower calculated rate. CMS later clarified that the price would only be changed if the ASP exceeded the AMP by five percent or more in the previous two consecutive quarters or three of the past four quarters.



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- The review found that for the third quarter of 2024, eight drug codes exceeded the five percent threshold for two consecutive quarters or three of the past 4 quarters. The drug codes have been sent to CMS for review. CMS will now review the information to determine whether to implement price substitutes.

### **15. Louisiana Physician Sentenced to 87 Months in Prison for Illegally Distributing Controlled Substances and Fraud (02/2025)**

- Dr. Adrian Dexter Talbot, a Louisiana Physician, was sentenced to 87 months in prison for conspiring to illegally distribute over 1.8 million doses of Schedule II controlled substances. These include oxycodone, hydrocodone, and morphine. Additionally, Dr. Talbot was charged for defrauding federal health care programs and insurance companies of over \$5.4 million.
- Per court documents and evidence presented during the trial, Talbot operated Medex Clinical Consultants. Medex was a clinic that would accept cash payments from individuals seeking prescriptions for the above-referenced drugs. Dr. Talbot frequently ignored signs that patients were drug seeking or otherwise abusing the prescribed drugs. In 2015, Dr. Talbot took a new job in Louisiana. While he was no longer present at the Medex clinic, he continued to pre-sign prescriptions, including for opioids and other controlled substances to patients that he did not see or examine. In 2016, Talbot hired another practitioner that Talbot instructed to pre-sign prescriptions for patients in exchange for cash. Evidence also established that Talbot falsified medical records to hide the scheme and to create the impression that he was routinely examining the patients. The patients would fill their prescriptions using their insurance, which caused harm to these programs, including Medicare, Medicaid, and Blue Cross Blue Shield of Louisiana, to be falsely billed.
- Talbot was previously convicted by a jury on July 22, 2024. He was convicted of one count of conspiracy to unlawfully distribute and dispense controlled substances, four counts of unlawfully distributing and dispensing controlled substances, one count of maintaining a drug-involved premises, and count of conspiracy to commit health care fraud.

### **16. Brightline Agrees to Pay \$7 Million in Class Action Settlement (01/2025)**

- Brightline, Inc., a behavioral healthcare provider, agreed to pay \$7 million to settle a class action lawsuit brought by individuals who had their data breached. The class



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action suit followed a data breach that occurred in January 2023, which impacted the health information of over one million people. Hackers were able to access the data by using a zero-day vulnerability in a file transfer software. This allowed the hackers to access names, Social Security numbers, and insurance information of patients.

### **17. Illinois Department of Human Services Falls Victim to Phishing Attack (01/2025)**

- The Illinois Department of Human Services recently had several employees disclose credentials to outside parties as part of a phishing scam. This enabled the outside actor to access email accounts that contained account information for over 1.1 million customers. The Social Security numbers of over 4,700 individuals were part of the data. Per its notice, the accounts were compromised on April 25, 2024. The Illinois Department of Innovation and Technology investigated the incident to determine the extent of the breach and the parties involved.

### **18. HHS OCR Announces Enforcement Action Settles Phishing Cybersecurity Investigation, Institutes \$3 Million Fine Against Solara (01/2025)**

- The U.S. Department of Health and Human Services' ("HHS") Office for Civil Rights ("OCR") announced a settlement with Solara Medical Supplies, LLC (Solara), a supplier and direct-to-patient distributor of continuous glucose monitors, insulin pumps, and other supplies to patients with diabetes, concerning potential violations of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) Security Rule and Breach Notification Rule following a breach of electronic protected health information (ePHI) caused by a phishing attack on Solara's information system.
- In January 2020, Solara filed a second breach report after it sent 1,531 breach notification letters to the wrong mailing addresses. At that time, the OCR launched an investigation into Solara in response to the breach report and uncovered several potential HIPAA violations, including failure to conduct a thorough risk assessment and failure to provide timely notification to those affected by the first breach. Solara also allegedly failed to provide timely notification to media outlets, as is required under HIPAA when a breach affects more than 500 residents of a state or jurisdiction.
- As a result of these findings, Solara agreed to pay \$3 million to HHS and undergo a corrective action plan. The corrective action plan requires Solara to address several HIPAA Security Rule provisions. Solara is required to conduct a complete enterprise-



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wide risk analysis, which includes an inventory of all electronic equipment, off-site data storage facilities and applications that store protected health information. Under the terms of the resolution agreement, Solara agreed to implement a corrective action plan that will be monitored by OCR for two years and pay \$3,000,000 to OCR.

- The corrective action plan will require Solara to take definitive steps to resolve potential violations of the HIPAA Security and Breach Notification Rules, including conducting an accurate and thorough risk analysis to determine the potential risks and vulnerabilities to the ePHI in its systems; implementing a written risk management plan to address and mitigate security risks and vulnerabilities identified in the risk analysis; developing, maintaining, and revising, as necessary, its written policies and procedures to comply with the HIPAA Rules; and training its workforce on its HIPAA policies and procedures.

### **19. HHS OCR Settles 8<sup>th</sup> Ransomware Investigations with Elgon Information Systems (01/2025)**

- The U.S. Department of Health and Human Services' ("HHS") Office for Civil Rights ("OCR") has announced an \$80,000 settlement with Elgon Information Systems (Elgon), a Massachusetts company that provides electronic medical record and billing support services to covered entities, under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) Security Rule. OCR enforces the HIPAA Privacy, Security, and Breach Notification Rules, which set forth the requirements that covered entities (health plans, health care clearinghouses, and most health care providers), and business associates must follow to protect the privacy and security of protected health information (PHI). The HIPAA Security Rule establishes national standards to protect and secure our health care system by requiring administrative, physical, and technical safeguards to ensure the confidentiality, integrity, and security of electronic PHI (ePHI).
- The settlement resolves an investigation concerning a ransomware attack on Elgon's information system. Ransomware and hacking are currently the primary cyberthreats in health care. Since 2018, there has been a 264% increase in large breaches reported to OCR involving ransomware attacks. This settlement also marks the second enforcement action in OCR's Risk Analysis Initiative. This enforcement initiative was created to focus select investigations on compliance with the HIPAA Security Rule Risk Analysis provision, a key Security Rule requirement,





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and the foundation for effective cybersecurity and the protection of ePHI. OCR has created this Risk Analysis Initiative to increase the number of completed investigations and highlight the need for more attention and better compliance with this Security Rule requirement.

- In Summary, OCR's investigation revealed that on March 25, 2023, an unknown actor gained access to a server on Elgon's information system through open ports on Elgon's firewall. Elgon did not detect the intrusion until March 31, 2023, when a ransom note was found. In June 2023, Elgon filed a breach report with HHS stating that approximately 31,248 individuals were affected when Elgon's computer system was infected with ransomware. The protected health information disclosed included demographic information (*name, social security number, address, driver's license, and date of birth*) and clinical information (*medication, diagnosis, and condition*).
- The investigation determined that Elgon failed to conduct an accurate and thorough risk analysis to determine the potential risks and vulnerabilities to ePHI in its system.
- Under the terms of the settlement agreement, OCR will monitor Elgon for three years to ensure compliance with HIPAA. In addition, Elgon has agreed to pay \$80,000 to OCR and to implement a corrective action plan, which identifies the steps that Elgon will take to resolve potential violations of the HIPAA Privacy and Security Rules and protect the security of electronic protected health information.

### 20. Woman Arrested After Babies Suffer Unexplained Fractures (01/2025)

- Erin Elizabeth Ann Strotman was arrested after three babies in the Neonatal Intensive Care Unit of a Virginia hospital were found with "unexplainable fractures." Strotman was a hospital worker on the NICU of Virginia's Henrico Doctors' Hospital.
- During an investigation, Strotman was identified as the suspect. She was arrested and is facing charges of malicious wounding and felony child abuse charges related to the incident, which is alleged to have occurred in November or December of 2024.
- The hospital had a similar experience in the summer of 2023, where four babies were found to have unexplainable fractures. The hospital is not accepting additional babies at its NICU at this time.

### 21. Redlands Christian Pays Nearly \$600,000 for Falsifying Expenses (12/2024)





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- Redlands Christian Migrant Association, Inc. (RCMA), Immokalee, Florida, agreed to pay \$585,513.29 after a settlement with the OIG. RCMA allegedly asked vendors to backdate invoices that made it appear RCMA had incurred expenses during its Head Start and Early Head Start grant year, when those expenses were actually incurred after the grant year had ended. RCMA then charged these expenses to its Head Start and Early Head Start grants as if they had been expended during the grant year. Senior Counsels Michael Torrisi and Scott Stiefel represented OIG.
- 22. Sharp Healthcare Pays Over \$150,000 for Employing Excluded Individual (12/2024)**
- Sharp Healthcare (Sharp), San Diego, California, entered into a \$153,072.64 settlement agreement with OIG. The settlement agreement resolves allegations that Sharp employed an individual who was excluded from participating in any Federal health care program. OIG's investigation revealed that the excluded individual, a nurse, provided items or services that were billed to Federal health care programs.
- 23. Endoscopy Center Pays \$1.3 Million to Resolve CMP Allegations (12/2024)**
- The Endoscopy Center (TEC), Pennsylvania, agreed to pay \$1,319,437.04 to resolve allegations that it allegedly violated the Civil Monetary Penalties Law. It was alleged that TEC received remuneration from an anesthesia practice via anesthesia supplies, equipment, and commercial insurance reimbursement that was due to the anesthesia practice for services the anesthesia practice rendered.
- 24. Grocery Store Chain to Pay Over \$8 Million to Resolve Opioid False Claims Allegations (12/2024)**
- K-VA-T Food Stores Inc., d/b/a Food City, agreed to pay \$8,488,378 to resolve allegations that it violated the False Claims Act related to the dispensing of opioids and other controlled substances. Food City will also pay \$78,621.00 to Virginia and Kentucky under the settlement, as they involved claims to state Medicaid programs.
  - Per the terms of the Settlement, it was alleged that Food City knowingly dispensed controlled substances without a valid prescription and caused the submission of false claims for controlled substances dispensed at its pharmacies that were medically unnecessary and/or lacked a legitimate medical purpose in violation of the False Claims Act. The conduct was alleged to have occurred at 24 different Food City pharmacies.
  - The case was raised pursuant to the Qui Tam provisions of the False Claims Act.



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### **25. OIG Report Finds Skilled Nursing Facilities Failed to Comply with Medicare Requirements for Reporting Related-Party Costs (12/2024)**

- The Office of Inspector General recently released results of an audit it conducted that examined Skilled Nursing Facilities compliance with reporting requirements related to related-party costs. This audit examined whether selected SNFs reported related parties as required and whether their related-party costs complied with Medicare requirements.
- SNFs and other providers must report related parties and related-party costs on their cost reports. Compliance with Medicare cost reporting requirements ensures that SNFs are not reporting related-party costs in excess of what is allowable.
- The audit reviewed 14 Skilled Nursing Facilities for compliance with Medicare requirements and found that three Skilled Nursing Facilities did not properly disclose one or more related parties on their Medicare costs reports. Additionally, seven of the 14 Skilled Nursing Facilities did not properly adjust some of their related-party costs to Medicare-allowable costs as required, which resulted in over \$1.7 in overstated costs.
- The audit also found that Medicare administrative contractors (MACs) did not review, as part of their oversight activities, the disclosure or reporting of related parties and their costs, and CMS did not provide sufficient guidance to SNFs that explained how to determine Medicare-allowable related-party costs.

### **26. Sixteen Cardiology Practices to Pay Combined \$17.76 Million to Resolve False Claims Act Allegations Related to Diagnostic Radiopharmaceuticals (12/2024)**

- Sixteen different cardiology practices and associated physicians have agreed to pay a combined \$17,761,564.00 to resolve allegations that they each violated the False Claims Act by overbilling Medicare for diagnostic radiopharmaceuticals. The cardiology practices were spread across twelve different states.
- Medicare reimburses providers for diagnostic radiopharmaceuticals based on the provider's acquisition costs in 13 states and in the District of Columbia. Medicare contractors have issued extensive guidance on the reimbursement methodology to assist providers in submitted accurate invoices. However, the government alleged that the sixteen cardiology practices frequently reported inflated acquisition costs to Medicare for these drugs. The conduct in question occurred in each practice for



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at least one year, those in one instance the conduct was taking place for over a decade.

- The suit was raised pursuant to the qui tam provisions of the False Claims Act. Two whistleblowers brought this case forward and they will receive over \$2.7 million from the settlement.
- Law enforcement continues to collaborate in these types of cases to identify fraud. This case was a coordinated effort between the Justice Department's Civil Division, Commercial Litigation Branch, Fraud Section and the U.S. Attorneys' Offices for the District of Columbia and Western District of Kentucky, with assistance from the HHS Office of Counsel to the Inspector General and Office of Investigations.

### **27. VA OIG Investigation Finds Issues with Processes Related to Choose my Therapy Program (12/2024)**

- The VA Office of Inspector General recently conducted an inspection following an allegation that some therapists were not maintained optimal utilization of individual mental health clinics and clinic administrative processes related to the Choose my Therapy ("CMT") program. This resulted in barriers to patients receiving care, timely care, or necessary follow-up care at the Hinesville VA Clinic.
- The OIG substantiated the allegation that the clinical utilization rates were not optimal. Analysis of utilization data found that Clinic therapists who provided individual psychotherapy generally had utilization rates between 32-68 percent, below the lowest target of 80 percent. The Clinic mental health section chief acknowledge the low utilizations rates had been in place since 2022, though cited competing priorities as a potential reason for the lack of change.
- As of the investigation, data from 285 patients who received a diagnostic evaluation were reviewed. It found a median wait time of at least three weeks between three subsequent individual psychotherapy sessions. Additional analysis revealed that the data demonstrated a progressive loss of patients engaged in treatment. Further, the OIG discovered that the Clinic health staff utilized a prohibited waitlist.

### **28. Criminal Complaint Unsealed Following Murder of UnitedHealthcare CEO (12/2024)**

- On December 19, 2024, a criminal complaint was unsealed that charged Luigi Mangione with the murder of UnitedHealthcare executive Brian Thompson.



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Mangione was taken into federal custody and had a hearing in Manhattan federal court.

- Per the complaint, it was alleged that over a period of several months, “Mangione meticulously planned the execution of Brian Thompson in an effort to initiate a public discussion about the healthcare industry. Mangione targeted the victim, tracked his whereabouts, and traveled from out of state to New York City, where the victim was scheduled to attend the company’s investor conference. After arriving in the city on Nov. 24, more than one week before the murder, Mangione performed reconnaissance in the area around the victim’s hotel and the conference venue where the victim was scheduled to speak.”
- Mangione was arrested in Pennsylvania on December 9. He is charged with one count of using a firearm to commit murder, one count of interstate stalking resulting in death, one count of stalking through use of interstate facilities resulting in death, and one count of discharging a firearm that was equipped with a silencer in furtherance of a crime of violence. All of these charges carry a maximum penalty of life in prison.

### **29. Besse Medical Pays \$1.67 Million to Resolve Kickback Allegations (12/2024)**

- ASD Specialty Healthcare, LLC d/b/a Besse Medical agreed to pay \$1.67 to resolve allegations that it violated the Anti-Kickback Statute. The kickbacks took the form of offering inventory management systems to retina practices at no cost in an effort to induce the practices to purchase drugs from Besse Medical. As part of the settlement, ASD accepted responsibility for the conduct.
- As part of the settlement agreement, ASD admitted and accepted responsibility for certain facts providing the basis of the settlement. In May 2017, ASD acquired an inventory management system known as PODIS, which was specialized for retina practices to manage inventory of, and reimbursements for, high-cost injectable medications such as drugs that treat wet AMD. Through November 2023, ASD offered PODIS at no cost to customers who entered into “prime vendor agreements” that required them to purchase a certain percentage of their specialty drugs from ASD. ASD required customers who did not enter into prime vendor agreements to pay a monthly fee for access to PODIS. Following its acquisition of PODIS, ASD then discontinued access to PODIS for non-ASD customer retina practices that had used PODIS prior to the acquisition, including customers who offered to pay a monthly fee to continue using PODIS. The government alleges that ASD caused physicians to



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submit false claims to Medicare, TRICARE and the Department of Veterans Affairs induced by these kickbacks.

### **30. OIG Conducts Medicare Advantage Compliance Audit of UCare Minnesota to Review Specific Diagnosis Codes (12/2024)**

- The Office of Inspector General recently conducted a Medicare Advantage compliance audit of UCare Minnesota to review specific diagnosis codes submitted to CMS for reimbursement. The audit was conducted as part of a series of audits in which the OIG are reviewing high-risk diagnosis codes that Medicare Advantage organizations submit to CMS for use in the risk adjustment program.
- The audit found that most of the diagnosis codes UCare submitted to CMS for use in the risk adjustment program did not comply with Federal requirements.
- For 254 of the 294 sampled enrollee-years, the medical records provided did not support the diagnosis codes claimed, which resulted in nearly \$870,000.00 in overpayments. Based on the sample results, the OIG estimated that UCare received at least \$4.7 million in net overpayments for 2018 and 2019.
- Based on the errors, the OIG found that UCare's policies and procedures to prevent, detect, and correct noncompliance with CMS program requirements could be improved.
- As a result of the audit, the OIG recommended that UCare refund to the Federal Government the \$4.7 million of estimated net overpayments; Identify, for the high-risk diagnoses included in this report, similar instances of noncompliance that occurred before or after our audit period and refund any resulting overpayments to the Federal Government; and continue its examination of its existing compliance procedures to identify areas where improvements can be made to ensure that diagnoses that are at high risk for being miscoded comply with Federal requirements (when submitted to CMS for use in CMS's risk adjustment program) and take the necessary steps to enhance those procedures.
- UCare disagreed with all of the above recommendations and disagreed with some of the OIG's findings.

### **31. OIG Conducts Medicare Advantage Compliance Audit of Blue Care Network of Michigan to Review Specific Diagnosis Codes (12/2024)**

- The Office of Inspector General recently conducted a Medicare Advantage compliance audit of Blue Care Network of Michigan to review specific diagnosis



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codes submitted to CMS for reimbursement. The audit was conducted as part of a series of audits in which the OIG are reviewing high-risk diagnosis codes that Medicare Advantage organizations submit to CMS for use in the risk adjustment program.

- The audit found that Blue Care Network of Michigan (“BCN”) did not submit most of the selected high-risk diagnosis codes for use in the risk adjustment program in accordance with Federal requirements.
- For 192 of the 210 sampled enrollee-years, either the medical records submitted did not support the diagnosis codes or BCN could not locate medical records to support the diagnosis codes. This resulted in \$542,164.00 in overpayments. Based on the sample results, OIG estimated that BCN received at least \$6.4 million in overpayments for 2017 and 2018.
- The OIG found that BCN’s policies and procedures to prevent, detect, and correct noncompliance with CMS program requirements could be improved.
- As a result of the audit, the OIG made several recommendations. BCN did not agree with the findings or the recommendations, which were to:
  - Refund to the Federal Government the \$3.4 million of estimated overpayments.
  - Identify, for the high-risk diagnoses included in this report, similar instances of noncompliance that occurred before or after our audit period and refund any resulting overpayments to the Federal Government; and
  - Continue to examine its compliance procedures to identify areas where improvements can be made to ensure that diagnosis codes that are at high risk for being miscoded comply with Federal requirements (when submitted to CMS for use in CMS’s risk adjustment program) and take the necessary steps to enhance those procedures.

### **32. OIG Issues Special Fraud Alert Related to Suspect Payments in Marketing Arrangements Related to Medicare Advantage and Providers (12/2024)**

- The Office of Inspector General issued a Special Fraud Alert to warn Medicare Advantage Organizations (“MAOs”), health care professionals (“HCPs”), agents and brokers, and other parties about fraud and abuse risks associated with marketing arrangements between MAOs and HCPs and arrangements between HCPs and agents and brokers for Medicare Advantage plans.
- The OIG identified several compensation arrangements between parties that constitute fraud and abuse. These include compensation arrangements among



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parties involved in MA plan enrolled and the related selection of HCPs, including some problematic payments made by and to the HCPs. These payments may implicate the Anti-Kickback Statute and could result in harm to Federal programs.

- The conduct that could result from these prohibited arrangements includes unfair competition and improper steering of Medicare enrollees to particular plans or providers based on incentives for the plan or providers, rather than the actual needs of patients.
- The OIG identified two specific forms of conduct that have resulted in recent settlements under the False Claims Act and that implicate the Anti-Kickback Statute.
- The first is payments from MAOs to HCPs or their relating to MA plan marketing and enrollment. The second is payments from HCPs (including payments from corporations that contract with or employ HCPs and payments from management services organizations with which HCPs contract) to agents, brokers, and others in exchange for referring Medicare enrollees to a particular HCP.

### **33. HHS OCR Settles with Holy Redeemer Hospital Over Impermissible PHI Disclosures (12/2024)**

- The U.S. Department of Health and Human Services (“HHS”), Office for Civil Rights (“OCR”) announced a settlement with Holy Redeemer Family Medicine (“Holy Redeemer”), a Pennsylvania hospital, after an alleged violation of the HIPAA Privacy Rule. The settlement occurred due to the impermissible disclosure of a female patient’s protected health information, including information related to reproductive health care.
- In September of 2023, OCR received a complaint alleging that Holy Redeemer impermissibly disclosed a female patient’s protected health information to the patient’s prospective employer, including her surgical history, gynecological history, obstetric history, and other sensitive health information concerning reproductive health care. The investigation found that Holy Redeemer disclosed the patient’s full medical record, including protected health information concerning her reproductive health care, that it did not have the patient’s authorization for the broad disclosure of her protected health information, and that there otherwise was no permissible exception for such a broad release of her medical records. The individual had requested that Holy Redeemer send one specific test result, unrelated to her reproductive health, to a prospective employer.





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### **34. HHS OCR Imposes \$1.19 Million Penalty Against Gulf Coast Pain Consultants for HIPAA Security Violations (12/2024)**

- The U.S. Department of Health and Human Services' ("HHS") Office for Civil Rights ("OCR") recently announced that it has imposed a \$1.19 million civil monetary penalty (CMP) against Gulf Coast Pain Consultants after a former contracted employee improperly accessed PHI to submit fraudulent Medicare claims.
- The OCR originally initiated an investigation of the Florida-based pain management practice over a prior data breach that affected more than 34,000 individuals. The breach occurred when a former contractor impermissibly accessed Gulf Coast's EMR system three separate times in an effort to obtain protected health information (PHI) and also submit fraudulent Medicare claims. The former contractor, who was under a one-year contract with Gulf Coast for business consulting services, successfully generated 6,500 false Medicare claims and was later indicted and found not guilty. The breach report originally filed by Gulf Coast Pain Consultants dated back to April 2019.
- The OCR's investigation revealed that Gulf Coast had not conducted a thorough risk analysis prior to the breach. The investigation also revealed that Gulf Coast had failed to implement termination procedures to comply with HIPAA's requirement to remove access to PHI when employment ends. OCR alleges that Gulf Coast also failed to implement policies to ensure the regular review information system activity containing PHI, and to document and modify a user's right of access to a workstation, program or process.
- OCR's investigation identified a total of four HIPAA Security Rule violations by Gulf Coast Pain Consultants, which included failure to conduct an accurate and thorough risk analysis to determine the potential risks and vulnerabilities to ePHI in its systems; failure to implement procedures to regularly review records of activity in information systems; failure to implement procedures to terminate former workforce members' access to ePHI; and failure to implement procedures for establishing and modifying workforce members' access to information systems.

### **35. HHS OCR Imposes \$548,265 Penalty Against Children's Hospital Colorado for HIPAA Privacy and Security Rules Violations (12/2024)**

- The U.S. Department of Health and Human Services (HHS), Office for Civil Rights (OCR) announced a \$548,265 civil monetary penalty against Children's Hospital





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Colorado, after breach reports in 2017 and 2020 that were related to email phishing and cyberattacks.

- An investigation revealed that a phishing attack that compromised an email account containing 3,370 individuals' PHI and another after three email accounts were breached, containing 10,840 individuals' PHI. OCR's investigation determined that the first reported breach occurred because multi-factor authentication was disabled on an email account. The second breaches occurred partially because workforce members gave permission to unknown third parties to access their email accounts. OCR also found violations of the HIPAA Privacy Rule for failure to train workforce members on the HIPAA Privacy Rule, and the HIPAA Security Rule requirement to conduct a compliant risk analysis to determine the potential risks and vulnerabilities to ePHI in its systems.

### 36. Healthcare Data Breaches Continue to Climb in 2024 (12/2024)

- Per publicly reported information on the U.S. Department of Health and Services' Office for Civil Rights, there was over a 15 percent increase in healthcare data breaches from October to November. There were 68 data breaches impacted more than 500 individuals as reported to HHS-OCR.
- While there was an increase in the number of breaches, there was a decrease in the total amount of records that were breached. There was also a significant decrease in the number of records breached when compared to November 2023.
- Even if no breaches are reported in December 2024, 2024 will have been the worst year in terms of data breaches in history.

### 37. Long Island Physician Convicted of Distributing Opioids (12/2024)

- Dr. Roya Jafari-Hassas was recently convicted by a federal jury on eight counts after an indictment charged her with prescribing oxycodone pills that lacked a legitimate medical purpose. Dr. Roya Jafari-Hassas faces up to 20 years in prison on each count. Dr. Roya Jafari-Hassas was acquitted of charges that she tampered with a witness.
- Per evidence at trial, Dr. Hassas charged hundreds of dollars in cash in exchange for prescriptions for oxycodone that lacked a medical purpose. Law enforcement began investigating Dr. Hassas in 2021. Over a period of nine months, law enforcement was able to record 10 appointments with an undercover detective. Dr. Hassas prescribed the detective ten prescriptions for oxycodone, which ended up



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totaling hundreds of oxycodone pills. Dr. Hassas normally charged approximately \$350 for a 15-day supply of oxycodone.

### **38. Hackers Breach Boston University Framingham Heart Study Patient Data (12/2024)**

- Boston University recently notified all Framingham Heart Study participants that their personal and medical information was obtained by hackers. The incident occurred in September 2024, where hackers were able to exfiltrate the personal and medical information of participants. The Heart Study is a multi-generational heart study that has had some participants for nearly 75 years and involved enrolling their children and grandchildren in the study. As part of the breach, 15,448 individuals had their information compromised.

### **39. Cisco Experiences Data Breach (12/2024)**

- Cisco recently experienced a data breach, with the hacker group known as Inter Broker breaching Cisco's network. The group is alleged to have exfiltrated approximately 4.5TB of sensitive data associated with Cisco Products.
- Cisco inadvertently left its DevHub instance exposed, which enabled unauthorized access to its internal systems. The hackers are now selling the sensitive data on the dark web.

### **40. OIG Audit Finds Providers Used EI Transactions for Permissible Purposes (12/2024)**

- Following up on a problematic previous audit, the Office of Inspector General found that providers used EI transactions for permissible billing purposes or for determining drug cover billing order during calendar year 2019. Of the 18.8 million transactions reviewed, nearly 13.5 million matched a prescription drug event record.
- Providers must use Part D eligibility verification transactions (EI transactions) for the purposes of billing for a prescription or determining drug coverage billing order. An OIG audit of EI transactions processed during calendar years 2013 through 2015 found that selected providers used EI transactions for potentially impermissible purposes.
- No recommendations were made as a result of the audit.

### **41. MA Provider Agrees to Pay \$98 to Resolve False Claims Act Allegations (12/2024)**



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- Independent Health Association and its affiliate, Independent Health Corporation (combined, "Independent Health") agreed to pay nearly \$98 million to resolve False Claims Act allegations. The allegations stem from knowingly submitting or causing the submission of invalid diagnosis codes to Medicare in order to increase payments from Medicare. Per the allegations, Independent Health created a wholly owned subsidiary, DxID LLC, to retrospectively search medical records and ask physicians for information that would support additional diagnoses that could be used to increase the enrollee's risk scores, which would generate more payment from Medicare. DxID provided these services to other Medicare Advantage plans as well. Per the complaint, it was alleged that from 2011 until at least 2017 Independent Health, with the assistance of DxID and its founder and CEO, knowingly submitted diagnoses to CMS that were not supported by medical records.
- Per the settlement agreement, Independent Health will make a guaranteed payment of \$34.5 million and contingent payments of up to \$63.5 million on behalf of itself and DxID. This amount is based on Independent Health's ability to pay. The CEO will separately pay \$2 million. Independent Health also entered into a five-year Corporate Integrity Agreement.

### **42. Neurologist to pay Nearly \$1 Million to Resolve False Claims Allegations (12/2024)**

- A Texas neurologist agreed to pay \$948,359.85 to resolve allegations that he submitted false claims for surgical implantation of neurostimulator electrodes.
- Dr. Basem Hamid is a neurologist and pain medicine doctor in Texas. From August 2019–October 2022, Dr. Hamid billed Medicare for the surgical implantation of neurostimulator electrodes, which is an invasive procedure. However, neither Hamid nor his staff actually performed the surgeries. Instead, patients allegedly received devices used for electro-acupuncture, which is a much more basic procedure. No incisions were made to patients and many patients claimed the device fell off after a few days.

### **43. McKinsey & Company Agrees to Pay \$650 Million to Resolve Criminal and Civil Investigation into Opioid Consulting (12/2024)**

- McKinsey & Company Inc. ("McKinsey"), a consulting firm, agreed to pay \$650 million to resolve a criminal and civil investigation into the firm's consulting services with opioids manufacturer Purdue Pharma. This agreement relates to advice provided



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to Purdue regarding sales and marketing techniques to be used in sales of OxyContin, which resulted in “turbocharged” sales of the opioid.

- This marks the first instance where a management consulting firm has been held criminally responsible for advice resulting in the commission of a crime by a client.
- A former McKinsey senior partner, Martin Elling, worked on some of the Purdue matters on behalf of McKinsey. Elling faced charges of obstruction of justice and faces one count of knowingly destroying records, documents, and tangible objects with the intent to impede, obstruct, and influence the investigation and proper administration of a matter within the jurisdiction of the Justice Department. Elling agreed to plead guilty.

McKinsey entered into a five-year deferred prosecution agreement. McKinsey had faced one felony count of knowingly destroying records, documents and tangible objects with the intent to impede, obstruct, and influence the investigation and proper administration of a matter within the jurisdiction of the Justice Department; and one misdemeanor count of knowingly and intentionally conspiring with Purdue and others to aid and abet the misbranding of prescription drugs, held for sale after shipment in interstate commerce, without valid prescriptions.

#### **44. HHS OCR Settle with Inmediata Health Group Over HIPAA Impermissible Disclosures (12/2024)**

- The United States Department of Health and Human Services’ Office for Civil Rights reached a settlement agreement with Inmediata Health Group over a data breach. The settlement involves an immediate payment of \$250,000.00. The OCR received a complaint in 2018 filed by a complainant against Inmediata regarding this breach incident alleging that electronic protected health information of patients belonging to Inmediata was available online to unauthorized individuals. OCR’s investigation substantiated the allegations and determined that from May 16, 2016 to January 23, 2019, the ePHI of 1,565,338 individuals was made publicly available online and was indexed and cached by search engines. Data that was breached included patient names, dates of birth, home addresses, Social Security numbers, claims information, diagnosis/conditions and other treatment information.

#### **45. California Hospital to Pay \$10.25 Million to Resolve False Claims Allegations (12/2024)**



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- Oroville Hospital in California agreed to pay \$10.25 million to the United States and the State of California to resolve false claims allegations to federal payors that were caused by medically unnecessary inpatient hospital admissions, as well as kickback violations and Stark Law allegations. The hospital also used false diagnosis codes. Approximately \$9.5 million will be paid to the federal government and \$731,000.00 will be paid to the State of California.
- Per the allegations, Oroville Hospital admitted patients and billed Medicare and Medicaid for inpatient stays that was not medically necessary or when observation status or outpatient care was appropriate. Additionally, the hospital paid bonuses to physicians who worked at the hospital in an effort to induce admissions. The bonuses were based on the value or volume of admissions. The hospital also submitted claims to federal payors with false diagnosis codes for systemic inflammatory response syndrome.

#### 4. Fiscal Analysis & Economic Impact Statement:

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

\*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

N/A

\_\_\_\_\_  
Jessica Cafarelli  
VP & Chief Financial Officer

#### 5. Reviewed/Approved by Committee:

N/A

\_\_\_\_\_  
Committee Name

N/A

\_\_\_\_\_  
Date Approved

## 6. Recommendation:

Approved for Legal sufficiency:

Bernabe Icaza

**Bernabe!cqza**

SVP & General Counsel

Heather Bokor

4766F813A163148D Heather Bokor

VP & Chief Compliance  
and Privacy Officer

Darcy Davis

77A3B53599A1477...Davis

President & Chief Executive  
Officer



**HEALTH CARE DISTRICT BOARD**  
**March 12, 2025**

- 1. Description: 2024 Health Care District Audit**
- 2. Summary:**

The 2024 Health Care District audited financial statements are being provided for Board review and approval.

- Annual Financial Report (District)
- Single Audit Report (District)
- District Hospital Holdings, Inc. (Lakeside)
- District Clinic Holdings, Inc. (Clinics)
- Edward J. Healey Rehabilitation and Nursing Center (Healey)

- 3. Substantive Analysis:**

The District’s external auditor, RSM US LLP, completed the audit procedures for the fiscal year ended September 30, 2024. The annual financial statement has an unmodified opinion noting that the balances are fairly stated.

- 4. Fiscal Analysis & Economic Impact Statement:**

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

\*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

Signed by:  
  
\_\_\_\_\_  
CA6A2103100B Jessica Cafarelli  
VP & Chief Financial Officer



**HEALTH CARE DISTRICT BOARD**  
**March 12, 2025**

**5. Reviewed/Approved by Committee:**

<u>Finance and Audit Committee</u> Committee Name	<u>3/12/2025</u> Date Approved
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**6. Recommendation:**

Staff recommends the Board approve the 2024 Health Care District Audit.

Approved for Legal sufficiency:

Signed by:  
Bernabe Icaza  
0CF6F7DB670B  
Bernabe Icaza  
SVP & General Counsel

Signed by:  
Jessica Cafarelli  
CA6A21FF25984811  
Jessica Cafarelli  
VP & Chief Financial Officer

Signed by:  
Darcy Davis  
77A3B53990A4477  
Darcy J. Davis  
Chief Executive Officer





## HEALTH CARE DISTRICT BOARD

March 12, 2025

1. **Description: Commitment to Contribute \$12 Million Towards the Development of a Three-Story Commercial Building and Adjacent Parking Structure, with the Intention of Relocating the West Palm Beach Community Health Center to the Ground Floor.**

2. **Summary:**

This agenda item presents the Board with a recommendation to provide the CEO for the Health Care District of Palm Beach County ("HCD") with the necessary authority to enter into a non-binding letter of intent ("LOI") and to further negotiate the terms and conditions of a more definitive arrangement to jointly fund with the West Palm Beach Housing Authority ("WBHA") the construction of three-story commercial building comprised of approximately 36,000 square feet together with an adjacent two-story parking garage and parking lot on land owned by WBHA ("Project").

3. **Substantive Analysis:**

The Parties share the following objectives in pursuing this Project: (a) maximize the health and well-being of Palm Beach County residents by providing comprehensive planning, funding, and coordination of health care services and facilities; (b) for indigent and medically needy residents of Palm Beach County; and (c) serving a public purpose which is necessary for the preservation of the public health, for the public good, and for the welfare of the residents of Palm Beach County.

The Parties agree to collaborate and jointly develop and construct a three-floor commercial building with an adjacent two-story parking structure in two parcels slightly over one acre in size each. HCD's contribution totaling \$12,000,000 and WBHA's contribution totaling \$24,000,000 will be used towards the development and construction of the Project for a total commitment by the Parties of \$36,000,000. The Parties agree to exercise best efforts to jointly and actively pursue other funding opportunities for the Project.

The Parties anticipate that HCD and WBHA will have fee simple title or exclusive rights to the first floor and the second/third floor, respectively. The land will remain separately owned by WBHA. The Parties will also construct a two-story parking garage with 150 parking spaces and a parking lot with 50 parking spaces available to be used by each owner and their respective visitors.



## HEALTH CARE DISTRICT BOARD

**March 12, 2025**

The Health Care District has been in discussions for several years with the RISE project about serving as the Wellness pillar for this collective impact project. As a Federally Qualified Health Center, we are well positioned to serve as an anchor component for health in the underserved area proximate to the old Roosevelt High School on Tamarind Ave. It has always been contemplated that with this arrangement, the existing West Palm Beach Community Health Center would move out of the current location in the Department of Health Building on 45<sup>th</sup> Street and would relocate proximately to the core development in this location.

#### 4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements		\$12,000,000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Net Operating Impact		TBD	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

\*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

Signed by:  
  
 Jessica Cafarelli  
 VP & Chief Financial Officer

#### 5. Reviewed/Approved by Committee:

Finance & Audit Committee  
 Committee Name

3/12/25  
 Date

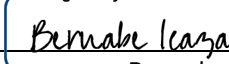
#### 6. Recommendation:

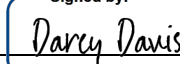
The CEO of HCD is hereby authorized to enter into an LOI with the WBHA and commit \$12 Million towards the Project and to further negotiate the terms and conditions of a more definitive arrangement that will give HCD fee simple title or exclusive rights to the first floor of a three-story commercial building and a proportional interest to parking in the adjacent two story parking structure. The CEO shall present to the Board for final approval the key terms and conditions of the more definitive agreement.



**HEALTH CARE DISTRICT BOARD**  
**March 12, 2025**

Approved for Legal sufficiency:

Signed by:  
  
\_\_\_\_\_  
0CF6F7DB86 Bernabe Icaza  
SVP & General Counsel

Signed by:  
  
\_\_\_\_\_  
77A3B53589D Darcy J. Davis  
President & Chief Executive Officer

## **HEALTH CARE DISTRICT BOARD**

**March 12, 2025**

### **1. Description: New Funding Mechanism and Timeline to Transition to the New Funding Mechanism in the Master Agreement between the Department of Health and Health Care District**

### **2. Summary:**

The Master Agreement currently provides for a subsidy reimbursement model for certain health services provided by the Department of Health. The Health Care District and the Department of Health have agreed to transition the funding process from the existing subsidy model to a fee-for-service, claims based reimbursement model.

### **3. Substantive Analysis:**

The Health Care District and the Department of Health have mutually agreed to transition the funding stream from the Health Care District to the Department of Health to a claims based model that will result in money following the patient. The existing model of support from the Health Care District is a subsidy model whereby the annual budgeted shortfalls for the Department of Health are agreed upon in advance based on historical data regarding the number of uninsured visits and preventive services. Funding is provided to them in equal monthly installments for specified core public health services.

Efforts have also been made to reduce duplication of services between the Health Care District and Department of Health, resulting in the transition of uninsured maternity care to the Health Care District by October 1, 2025. The transition of uninsured maternity services will eliminate \$3.7M in funding from the Master Agreement.

To increase transparency and accountability, the Health Care District and the Department of Health have agreed to transition to a claims based reimbursement model and recommend the following timeline:

- October 1, 2025 - transition uninsured maternity patients and reduce subsidy by \$3.7M from \$7.8M to \$4.1M
- October 1, 2025 – June 30, 2026 – \$3,075,000 to be paid to DOH through capped monthly installments paid in advance (9/12 of \$4.1M); Shadow claims to be submitted to HCD's third party administrator as "no-pay" and reconciliation to



## HEALTH CARE DISTRICT BOARD

March 12, 2025

occur monthly between the actual amount paid and what would have been provided on a fee-for-services basis.

- July 1, 2026 – Transition to a full claims based model; retain reconciliation provision to ensure appropriate rate setting

Because there are different fiscal years between the two entities, there is a transition period for the Department of Health. Their fiscal year is June 30<sup>th</sup>, which differs from the fiscal year of the Health Care District which ends September 30<sup>th</sup>. This 9 month transition period allowing for a financial reconciliation will ensure a consistent cash flow for the Department of Health, thus avoiding an unintended destabilization of their services, but will also require and prepare the parties for the initial transition to a claims based reimbursement model. A monthly reconciliation will occur by the District and significant variances may be escalated to the Board with any recommended actions if necessary.

#### 4. Fiscal Analysis & Economic Impact Statement:

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

\*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval. Reviewed for financial accuracy and compliance with purchasing procedure:

Signed by:  
  
 CA6A21FF2B381A Cafarelli  
 VP & Chief Financial Officer

#### 5. Reviewed/Approved by Committee:

N/A  
 \_\_\_\_\_  
 Committee Name

N/A  
 \_\_\_\_\_  
 Date Approved

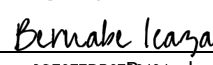
## HEALTH CARE DISTRICT BOARD

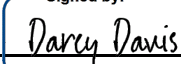
March 12, 2025

### 6. Recommendation:

Staff recommends that the Board approve the proposed new funding mechanism and the proposed transition timeline between the Health Care District and the Department of Health Palm Beach County.

Approved for Legal sufficiency:

Signed by:  
  
0CF6F7DB67B Bernabe Icaza  
SVP & General Counsel

Signed by:  
  
77A3B53589D Darcy J. Davis  
President & Chief Executive Officer