



Health Care District
OF PALM BEACH COUNTY
WE CARE FOR ALL

**HEALTH CARE DISTRICT BOARD
MEETING AGENDA
March 12, 2026
Embassy Suites
4350 PGA Boulevard
Palm Beach Gardens, FL 33410**

1. Call to Order – Patrick Rooney, 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

4. Disclosure of Voting Conflict

5. Public Comment

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Board Meeting Minutes of December 10, 2025 [Pages 1-6]

7. Committee/Board Reports

- 7.1 Finance and Audit Committee – (Commissioner Ward)



7. Committee/Board Reports (Continued)

7.2 Good Health Foundation Board – (Commissioner Ward)

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 – (Darcy Davis)

8. Consent Agenda – Motion to Approve Consent Agenda Items

A. HEALTH CARE DISTRICT

8A-1 RECEIVE AND FILE:

March 2026 Internet Posting of District Public Meeting

<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=344&m=0|0&DisplayType=C>

8A-2 RECEIVE AND FILE:

Health Care District Board Attendance [Page 7]

8A-3 Staff Recommends MOTION TO APPROVE:

Health Care District Financial Report – January 2026 (Jessica Cafarelli)
[Pages 8-59]

8A-4 Staff Recommends MOTION TO APPROVE:

Retirement Benefits Design (Geoff Washburn) [Pages 60-61]

8A-5 RECEIVE AND FILE:

Recent Regulatory Updates and Industry Enforcement Activity
(December 1, 2025 - February 28, 2026) (Heather Bokor) [Pages 62-92]

B. DISTRICT HOSPITAL HOLDINGS, INC.

8B-1 Staff Recommends MOTION TO APPROVE:

Medical Staff Appointments for Lakeside Medical Center (Belma Andric, MD)
[Pages 93-95]



Health Care District
OF PALM BEACH COUNTY
WE CARE FOR ALL

9. Regular Agenda

A. HEALTH CARE DISTRICT

- 9A-1 **Staff Recommends MOTION TO APPROVE:**
2025 Health Care District Audit
(Anil Harris, RSM) [Pages 96-97/Under Separate Cover]
- 9A-2 **Staff Recommends MOTION TO APPROVE:**
Budget Amendment - Infusion Center (Jessica Cafarelli) [Pages 98-102]
- 9A-3 **RECEIVE AND FILE:**
Crisis Center Construction Manager (Barr & Barr) Contract Update
(Audrey Wolf & Belma Andric) [Pages 103-106]
- 9A-4 **Staff Recommends MOTION TO APPROVE:**
CEO Annual Evaluation (Patrick Rooney, Chair) [Verbal]

10. CEO Comments

11. HCD Board Member Comments

12. Establishment of Upcoming Board Meetings

June 10, 2026

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

(1st) September Meeting (Date TBD)

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

(2nd) September Meeting (Date TBD)

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



Health Care District
OF PALM BEACH COUNTY
WE CARE FOR ALL

12. Establishment of Upcoming Board Meetings (Continued)

December 9, 2026

- 2:00PM, Health Care District Board Meeting

13. Motion to Adjourn



**HEALTH CARE DISTRICT BOARD
MEETING MINUTES
December 10, 2025 at 2:00PM
1515 N Flagler Drive, Suite 101
West Palm Beach, FL 33401**

1. Call to Order

Patrick Rooney, Jr. called the meeting to order.

A. Roll Call

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

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; Heather Bokor, VP & Chief Compliance & Privacy Officer; Jessica Cafarelli, VP & Chief Financial Officer and Regina All, SVP & Chief Clinical 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

Ms. Davis stated that there will be an addition to the regular agenda. We will be adding the 2026 Joint Legislative Priorities that were discussed at the Joint Meeting yesterday with the County and the School Board. This will be 9A-3 on the regular agenda.

B. Motion to Approve Agenda

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

3. Awards, Introductions and Presentations

4. Disclosure of Voting Conflict

5. Public Comment

Rev. Latifia Griffin with PEACE – Commented on the work the Health Care District does to make Palm Beach County a better place.

6. Meeting Minutes

A. **Staff Recommends a MOTION TO APPROVE:**
Board Meeting Minutes of September 30, 2025

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Board Meeting Minutes of September 30, 2025. The motion was duly seconded by Commissioner Vidueira. There being no opposition, the motion passed unanimously.

B. **Staff Recommends a MOTION TO APPROVE:**
TRIM Meeting Minutes of September 30, 2025

CONCLUSION/ACTION: Commissioner Borroto made a motion to approve the TRIM Meeting Minutes of September 30, 2025. The motion was duly seconded by Commissioner Jackson-Moore. There being no opposition, the motion passed unanimously.

7. Committee Reports

7.1 Finance and Audit Committee

Commissioner Ward stated that the Finance and Audit committee met earlier. The Health Care District Financial statements for September were presented. The contract with Barr & Barr for construction management services was reviewed and discussed and requested it be brought to the Board for final approval.

7.2 Good Health Foundation Committee

Commissioner Ward stated that the Good Health Foundation Board met just before the District Board meeting. The history and the status of the Good Health Foundation was discussed. The Board approved expanding programs to include a patient assistance fund and a fund for the District's mental health crisis center.

7.3 Quality, Patient Safety and Compliance Committee

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

7.4 Lakeside Health Advisory Board

The Lakeside Health Advisory Board met on Wednesday, December 3rd. Ronald Doncaster provided a hospital update on: LMC Volume and operations. Jackie Drahos provided an update: LMC continues to pursue Stroke Readiness Certification for FY and looking to pursue Chest Pain and Sepsis Certifications. Joe-Ann Reynolds, provided a Community Outreach Update stating that we are actively engaged in addressing the main tenets of the plan for addressing the Community Health Plan, derived from the Community Health Needs assessment.

7.5 Community Health Centers Board

Commissioner Borroto stated that the Community Health Centers Board met on November 19th. We have begun transitioning to the Health Choice Network's EPIC system, tailored for Federally Qualified Health Centers. This upgrade will improve our efficiency in patient care, quality measures, cycle times, staffing, and more. We will officially transition in April 2026.

8. Consent Agenda – Motion to Approve Consent Agenda Items

CONCLUSION/ACTION: Commissioner Gunta made a motion to approve the Consent Agenda. The motion was duly seconded by Commissioner Caruso. 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 2025 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:**

Recredentialing and Privileging of Healey Center Practitioner(s)

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

Health Care District Financial Statements September 2025

8B-5 **RECEIVE AND FILE:**

Recent Regulatory Updates and Industry Enforcement Activity

8B-6 **RECEIVE AND FILE:**

Board Meeting Schedule for 2026

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

Lakeside Health Advisory Board Appointments

9. Regular Agenda

A. **HEALTH CARE DISTRICT**

9A-1 **RECEIVE AND FILE:**

Property Tax Proposals and Possible Impacts

Ms. Khoury provided an update on the Property Tax proposals and Possible impacts. Questions were asked by Board members and discussions took place.

CONCLUSION/ACTION: Received and Filed

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

Construction Management Contract with Barr & Barr, Inc.

Dr. Andric provided an update on the construction management services contract with Barr & Barr for the Behavioral Health Coordinated Care Center. She introduced Tom Koulouris, Senior Program Manager, who briefed the Board members on the contract and answered questions.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Contract with Barr & Barr for construction management services. The motion was duly seconded by Commissioner Gunta. There being no opposition, the motion passed unanimously.

9A-3 **RECEIVE AND FILE:**

2026 Joint Legislative Priorities

(This agenda item was added onto the regular agenda at the start of meeting).

Ms. Davis reviewed and discussed the 2026 Joint Legislative Priorities and impacts and stated the most important is related to the Property Tax.

CONCLUSION/ACTION: Received and Filed

10. CEO Comments

Ms. Davis shared that our Human Resources team has been named the best HR team of the year by the Society for Human Resources Management, Palm Beach County Chapter. I would like to congratulate Geoff and the entire HR team on their well-deserved recognition.

11. HCD Board Member Comments

12. Establishment of Upcoming Board Meetings

March 12, 2026

- 9:00AM, Health Care District Strategic Planning followed by the Health Care District Board Meeting - **(Embassy Suites by Hilton - 4350 PGA Boulevard, Palm Beach Gardens, FL 33410)**

June 10, 2026

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

(1st) September Meeting (Date TBD)

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

(2nd) September Meeting (Date TBD)

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

December 9, 2026

- 2:00PM, Health Care District Board Meeting

13. At this time, we adjourned the Health Care District Board meeting to go into a closed hospital strategic planning meeting.

14. District Hospital Holdings, Inc. - Closed Hospital Strategic Planning

15. Motion to Adjourn

There being no further business, the meeting was adjourned.

Tracy Caruso, Secretary

Date



**HEALTH CARE DISTRICT
BOARD OF COMMISSIONERS**

Board Meeting Attendance Tracking for 2026

	12/10/2025	3/12/2026	6/10/2026	1 st Sept. (TBD)	2 nd Sept. (TBD)	12/9/2026
Patrick Rooney, Jr.	X					
Carlos Vidueira	X					
Tammy Jackson-Moore	X					
Tracy Caruso	X					
Dr. Jyothi Gunta	X					
Cathleen Ward	X					
Albert Borroto	X					



HEALTH CARE DISTRICT BOARD
March 12, 2026

1. Description: Health Care District Financial Report January 2026

2. Summary:

The January 2026 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:


 CA6A21FF2E09481 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

Finance & Audit Committee

 Committee Name

3/11/2026

 Date Approved




HEALTH CARE DISTRICT BOARD
March 12, 2026

6. Recommendation:

Staff recommends the Board approve the Health Care District January 2026 YTD financial statements.

Approved for Legal sufficiency:

Signed by:

0CF6F7DB6706434 Bernabe Icaza
SVP & General Counsel

Signed by:

CA6A21FF2E094811 Jessica Cafarelli
VP & Chief Financial Officer

Signed by:

77A3B53589D07 Darcy J. Davis
President & Chief Executive Officer



MEMO

To: Finance & Audit Committee

From: Jessica Cafarelli, VP & Chief Financial Officer

Date: March 11, 2026

Subject: Management Discussion and Analysis as of January 2026 Health Care District Financial Statements

The January statements represent the financial performance through the fourth month of the 2026 fiscal year for the Health Care District. Total revenue year to date (YTD) of \$221.3M is favorable to budgeted revenue of \$216.8M by \$4.5M or 2.1%. Operational expenditures YTD are \$5.2M favorable to budget or 5.8%. YTD, the consolidated net margin is \$135.2M, with a favorable variance to budget of \$9.6M.

The General Fund YTD total revenue of \$196.4M is favorable to the budget of \$192.8M by \$3.6M. This overall favorable variance is primarily due to interest earnings on investments, and other revenue related to Ad Valorem tax accrual. Expenditures in the General Fund YTD before overhead allocation are favorable to budget by \$623k or 1.5%. Significant categories of favorable YTD budget variances include salaries, wages and benefits of \$1.3M, purchased services of \$321k, repairs and maintenance of \$994k, and sponsored programs of \$923k. Unfavorable YTD budget variances include medical services (\$985k), and other expenses (\$1.7M). Expenditure timing is the primary reason for these variances.

The General Fund YTD has a net margin of \$160.2M versus a budgeted net margin of \$157.3M, for a favorable net margin variance of \$2.9M or 1.8%. YTD the General Fund has transferred out a net subsidy of \$23.1M as follows; Medicaid Match \$6.3M, Capital \$3M, Skilled Nursing Facility (Healey) \$1.5M, Lakeside Medical Center \$5.7M, and Community Health Centers \$6.6M.



The Skilled Nursing Center total revenue YTD of \$5.9M was favorable to budget by \$558k or 10.5%. This favorable variance is primarily due to improved contractual allowances and charity classification than budgeted. Total YTD operating expenses before overhead allocation of \$6.8M were favorable to budget by \$565k or 7.7%. The YTD net margin after overhead allocations for the Skilled Nursing Center was a loss of (\$2.1M) compared to the budgeted loss of (\$3.4M) for a favorable variance of \$1.3M or (38.7%).

Lakeside Medical Center total revenue YTD of \$9.7M was favorable to budget by \$95k or 1.0%. Total operating expenses YTD of \$15M were favorable to budget by \$987M or 6.2%. The YTD net margin after overhead allocations at Lakeside Medical Center was a loss of (\$8.3M) compared to a budgeted loss of (\$9.8M) for a favorable variance of \$1.5M or (15.4%).

The Community Health Center's total revenue YTD of \$7.4M was favorable to budget by \$274k or 3.9%. Net patient revenue YTD was favorable to budget by \$364k or 8.7%. This favorable variance was primarily due to less bad debt adjustments than budgeted. Total operating expenses YTD for the clinics were favorable to budget by \$3.1M or 20.3%. This favorable variance is primarily due to salaries, wages, and benefits of \$1.4M, purchased services of \$643k, and repairs and maintenance of \$542k. The primary reasons for savings include timing differences, and efficiencies in personnel staffing. Total net margin YTD after overhead allocations for the Primary Care Clinics is a loss of (\$8.3M), compared to a budgeted loss of (\$12.2M) for a favorable variance of \$3.9M or (31.9%).

Cash and investments have a combined balance of \$403M, of which \$4k is restricted. Due from other governments of \$49.3M includes tax collector receivable \$33.5M, other local and federal government receivable \$10M, AHCA receivable \$4.9M, and HRSA receivable \$619k. Total net position for all funds combined is \$470M.

Revenues & Expenses - Combined All Funds (Functional)
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
Revenues:														
\$ 8,710,011	\$ 4,333,896	\$ 4,376,115	101.0%	\$ 8,866,566	\$ (156,556)	(1.8%)	Ad Valorem Taxes	\$ 186,451,735	\$ 186,032,528	\$ 419,206	0.2%	\$ 173,288,915	\$ 13,162,819	7.6%
4,735,022	4,355,836	379,186	8.7%	5,092,589	(357,568)	(7.0%)	Net Patient Service Revenue	18,728,764	17,418,855	1,309,908	7.5%	19,316,407	(587,643)	(3.0%)
1,657,763	1,656,263	1,500	0.1%	1,623,197	34,566	2.1%	Intergovernmental Revenue	6,631,051	6,625,052	5,999	0.1%	6,492,789	138,262	2.1%
838,191	760,970	77,221	10.1%	748,904	89,287	11.9%	Grants	2,811,560	3,043,872	(232,311)	(7.6%)	2,509,051	302,509	12.1%
1,374,923	541,667	833,256	153.8%	1,371,987	2,936	0.2%	Interest Earnings	4,450,736	2,166,668	2,284,068	105.4%	3,574,313	876,424	24.5%
(265,787)	-	(265,787)	-	270,542	(536,330)	(198.2%)	Unrealized Gain/(Loss) On Investments	(151,664)	-	(151,664)	-	(1,391,461)	1,239,797	(89.1%)
124,241	366,565	(242,324)	(66.1%)	128,478	(4,236)	(3.3%)	Other Revenue	2,353,155	1,466,260	886,895	60.5%	2,260,639	92,516	4.1%
\$ 17,174,363	\$ 12,015,196	\$ 5,159,167	42.9%	\$ 18,102,264	\$ (927,901)	(5.1%)	Total Revenues	\$ 221,275,337	\$ 216,753,235	\$ 4,522,102	2.1%	\$ 206,050,652	\$ 15,224,684	7.4%
Expenses:														
9,441,366	9,516,491	75,124	0.8%	8,756,794	(684,572)	(7.8%)	Salaries and Wages	35,596,990	37,832,803	2,235,812	5.9%	33,980,882	(1,616,109)	(4.8%)
2,092,471	2,635,082	542,612	20.6%	1,790,962	(301,509)	(16.8%)	Benefits	10,048,532	10,506,409	457,878	4.4%	9,839,551	(208,980)	(2.1%)
1,723,974	1,627,336	(96,637)	(5.9%)	1,446,203	(277,771)	(19.2%)	Purchased Services	5,165,689	6,509,345	1,343,657	20.6%	5,097,317	(68,372)	(1.3%)
215,794	305,226	89,432	29.3%	278,007	62,213	22.4%	Medical Supplies	872,501	1,220,904	348,403	28.5%	998,616	126,115	12.6%
238,629	301,149	62,521	20.8%	273,802	35,174	12.8%	Other Supplies	773,737	1,204,597	430,860	35.8%	968,222	194,485	20.1%
657,929	661,693	3,764	0.6%	643,318	(14,611)	(2.3%)	Contracted Physician Expense	2,547,282	2,646,771	99,489	3.8%	2,829,226	281,944	10.0%
2,077,838	2,077,838	-	-	1,848,478	(229,360)	(12.4%)	Medicaid Match-	8,311,351	8,311,352	1	-	7,393,910	(917,440)	(12.4%)
486,546	602,798	116,252	19.3%	830,951	344,405	41.4%	Medical Services	3,381,868	2,411,192	(970,676)	(40.3%)	4,090,378	708,510	17.3%
277,555	173,415	(104,140)	(60.1%)	163,167	(114,387)	(70.1%)	Drugs	993,337	693,659	(299,678)	(43.2%)	601,370	(391,967)	(65.2%)
1,291,075	1,488,233	197,158	13.2%	757,413	(533,662)	(70.5%)	Repairs and Maintenance	4,307,892	5,952,932	1,645,040	27.6%	2,785,514	(1,522,378)	(54.7%)
194,658	269,465	74,807	27.8%	362,127	167,469	46.2%	Lease and Rental	896,934	1,077,858	180,924	16.8%	1,227,701	330,767	26.9%
159,837	179,343	19,506	10.9%	140,276	(19,561)	(13.9%)	Utilities	615,541	717,372	101,831	14.2%	537,225	(78,316)	(14.6%)
1,681,264	1,419,678	(261,585)	(18.4%)	1,037,328	(643,936)	(62.1%)	Other Expense	7,111,028	5,678,713	(1,432,315)	(25.2%)	7,911,677	800,648	10.1%
85,050	82,162	(2,888)	(3.5%)	36,974	(48,076)	(130.0%)	Interest Expense	349,255	328,628	(20,627)	(6.3%)	149,488	(199,768)	(133.6%)
140,606	157,472	16,866	10.7%	966,630	826,024	85.5%	Principal Expenditure	608,195	631,768	23,572	3.7%	2,389,635	1,781,440	74.5%
124,736	166,994	42,258	25.3%	162,184	37,448	23.1%	Insurance	502,763	667,975	165,213	24.7%	591,712	88,949	15.0%
431,857	775,000	343,143	44.3%	745,249	313,392	42.1%	Sponsored Programs.	2,177,428	3,100,000	922,572	29.8%	2,980,996	803,568	27.0%
\$ 21,321,183	\$ 22,439,375	\$ 1,118,192	5.0%	\$ 20,239,863	\$ (1,081,320)	(5.3%)	Total Operating Expenses	\$ 84,260,323	\$ 89,492,279	\$ 5,231,956	5.8%	\$ 84,373,420	\$ 113,097	0.1%
\$ (4,146,820)	\$ (10,424,178)	\$ 6,277,359	(60.2%)	\$ (2,137,599)	\$ (2,009,221)	94.0%	Net Performance before Depreciation & Overhead Allocations	\$ 137,015,013	\$ 127,260,956	\$ 9,754,058	7.7%	\$ 121,677,232	\$ 15,337,781	12.6%
449,545	406,372	(43,173)	(10.6%)	368,139	(81,406)	(22.1%)	Depreciation	1,806,190	1,625,488	(180,702)	(11.1%)	1,506,364	(299,825)	(19.9%)
-	10	10	100.0%	-	-	-	Total Overhead Allocations	-	41	41	100.0%	-	-	-
21,770,728	22,845,757	1,075,029	4.7%	20,608,002	(1,162,726)	(5.6%)	Total Expenses	86,066,513	91,117,808	5,051,295	5.5%	85,879,785	(186,729)	(0.2%)
\$ (4,596,365)	\$ (10,830,561)	\$ 6,234,196	(57.6%)	\$ (2,505,738)	\$ (2,090,627)	83.4%	Net Margin	\$ 135,208,823	\$ 125,635,426	\$ 9,573,397	7.6%	\$ 120,170,868	\$ 15,037,955	12.5%
1,894,337	6,147,265	4,252,928	69.2%	177,819	(1,716,518)	(965.3%)	Capital	5,039,820	24,589,060	19,549,239	79.5%	5,581,484	541,663	9.7%
1,163,042	659,292	503,750	76.4%	353,729	809,312	228.8%	Capital Contributions.	1,427,428	2,637,166	(1,209,738)	(45.9%)	5,099,052	(3,671,624)	(72.0%)
\$ (5,327,661)	\$ (16,318,534)	\$ 10,990,873	(67.4%)	\$ (2,329,828)	\$ (2,997,832)	128.7%	Reserves - Added/(Used)	\$ 131,596,431	\$ 103,683,533	\$ 27,912,898	26.9%	\$ 119,688,436	\$ 11,907,995	9.9%

Revenues & Expenses by Fund YTD
For The Fourth Month Ended January 31, 2026

	General Fund.	Medicaid Match	Capital Funds	Skilled Nursing Center	Healthy Palm Beaches	Lakeside Medical Center	Community Health Centers	Mental Health Crisis Center	Total
Revenues:									
Ad Valorem Taxes	\$ 186,451,735	-	-	-	-	-	-	-	\$ 186,451,735
Net Patient Service Revenue	1,733,179	-	-	2,828,861	-	9,609,417	4,557,307	-	18,728,764
Intergovernmental Revenue	1,631,051	1,966,667	-	3,033,333	-	-	-	-	6,631,051
Grants	40,997	-	-	-	-	19,000	2,751,563	-	2,811,560
Interest Earnings	4,450,736	-	-	-	-	-	-	-	4,450,736
Unrealized Gain/(Loss) On Investments	(151,664)	-	-	-	-	-	-	-	(151,664)
Other Revenue	2,211,991	-	-	15,100	-	67,184	58,879	-	2,353,155
Total Revenues	\$ 196,368,024	\$ 1,966,667	-	\$ 5,877,294	-	\$ 9,695,601	\$ 7,367,750	-	\$ 221,275,337
Expenses:									
Salaries and Wages	15,890,913	-	-	4,160,236	-	7,208,406	8,337,434	-	35,596,990
Benefits	4,547,356	-	-	1,441,077	-	1,866,167	2,193,932	-	10,048,532
Purchased Services	3,496,677	-	-	222,939	-	1,372,197	73,876	-	5,165,689
Medical Supplies	26,321	-	-	181,657	-	391,431	273,092	-	872,501
Other Supplies	157,053	-	-	324,711	-	251,489	40,484	-	773,737
Contracted Physician Expense	-	-	-	2,675	-	2,537,489	7,118	-	2,547,282
Medicaid Match-	-	8,311,351	-	-	-	-	-	-	8,311,351
Medical Services	3,268,533	-	-	3,805	-	-	109,530	-	3,381,868
Drugs	733,350	-	-	71,567	-	98,483	89,938	-	993,337
Repairs and Maintenance	3,430,330	-	-	171,614	-	529,552	176,396	-	4,307,892
Lease and Rental	418,456	-	-	0	-	124,587	353,891	-	896,934
Utilities	43,145	-	0	150,951	-	374,236	47,208	-	615,541
Other Expense	6,699,214	-	1,611	41,879	-	173,958	193,899	468	7,111,028
Interest Expense	210,973	-	-	86	-	4,731	133,466	-	349,255
Principal Expenditure	608,195	-	-	-	-	-	-	-	608,195
Insurance	388,155	-	-	32,008	-	64,618	17,982	-	502,763
Sponsored Programs.	2,177,428	-	-	-	-	-	-	-	2,177,428
Total Operating Expenses	42,096,100	8,311,351	1,611	6,805,205	-	14,997,343	12,048,246	468	84,260,323
Net Performance before Depreciation & Overhead Allocations	\$ 154,271,924	\$ (6,344,684)	\$ (1,611)	\$ (927,910)	-	\$ (5,301,742)	\$ (4,680,496)	\$ (468)	\$ 137,015,013
Budget	\$ 150,053,705	\$ (6,344,684)	-	\$ (2,050,208)	-	\$ (6,383,167)	\$ (8,014,690)	-	\$ 127,260,956
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 136,216,774	\$ (5,427,244)	-	\$ (763,908)	-	\$ (3,649,170)	\$ (4,699,220)	-	\$ 121,677,232

Combined Governmental Funds Statement of Net Position
As of January 31, 2026

	General Fund.	General Fund.	Medicaid Match	Medicaid Match	Capital Projects	Capital Projects	Government Funds	Government Funds
	Jan 2026	Dec 2025	Jan 2026	Dec 2025	Jan 2026	Dec 2025	Jan 2026	Dec 2025
Assets								
Cash and Cash Equivalents	\$34,256,650	\$46,421,881	-	-	\$31,580,782	\$31,580,782	\$65,837,432	\$78,002,663
Restricted Cash	-	-	-	-	-	-	-	-
Investments	206,858,116	205,370,156	-	-	117,461,578	117,461,578	324,319,694	322,831,734
Accounts Receivable, net	701,150	665,016	-	-	-	-	701,150	665,016
Due From Other Governments	33,527,020	42,172,496	-	-	10,000,000	10,000,000	43,527,020	52,172,496
Inventory	45,570	45,570	-	-	-	-	45,570	45,570
Other Current Assets	5,198,881	5,639,806	-	-	-	-	5,198,881	5,639,806
Net Investment in Capital Assets	-	-	-	-	-	-	-	-
Right Of Use Assets	-	-	-	-	-	-	-	-
Total Assets	\$280,587,386	\$300,314,925	-	-	\$159,042,360	\$159,042,360	\$439,629,746	\$459,357,285
Liabilities								
Accounts Payable	2,269,321	1,413,203	-	-	(60,540)	(16,265)	2,208,781	1,396,938
Medical Benefits Payable	4,592,968	3,380,364	-	-	-	-	4,592,968	3,380,364
Due to Other Governments	305,303	305,303	-	-	-	-	305,303	305,303
Deferred Revenue-	32,750,532	41,889,136	-	-	10,000,000	10,000,000	42,750,532	51,889,136
Accrued Interest	-	-	-	-	0	0	0	0
Other Current Liabilities	1,374,963	2,248,265	-	-	-	-	1,374,963	2,248,265
Lease Liability	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	150,000	150,000	-	-	-	-	150,000	150,000
Total Liabilities	41,443,087	49,386,271	-	-	9,939,460	9,983,735	51,382,547	59,370,006
Fund Balances								
Nonspendable	3,598,124	4,356,714	-	-	-	-	3,598,124	4,356,714
Stabilization Fund	85,514,459	85,514,459	-	-	-	-	85,514,459	85,514,459
Assigned to Capital Projects	-	-	-	-	149,102,899	149,058,625	149,102,899	149,058,625
Assigned to Medicaid Match	-	-	-	-	-	-	-	-
Unassigned	150,031,716	161,057,480	-	-	0	0	150,031,716	161,057,480
Ending Fund Balance	239,144,299	250,928,653	-	-	149,102,899	149,058,625	388,247,199	399,987,278
Total Liabilities and Fund Balances	\$280,587,386	\$300,314,925	-	-	\$159,042,360	\$159,042,360	\$439,629,746	\$459,357,285

Combined Business-Type Funds Statement of Net Position
As of January 31, 2026

	Skilled Nursing Center	Skilled Nursing Center	Lakeside Medical Center	Lakeside Medical Center	Community Health Centers	Community Health Centers	Mental Health Crisis Center	Mental Health Crisis Center	Business-Type Funds	Business-Type Funds
	Jan 2026	Dec 2025	Jan 2026	Dec 2025	Jan 2026	Dec 2025	Jan 2026	Jan 2026	Jan 2026	Dec 2025
Assets										
Cash and Cash Equivalents	\$4,169,698	\$3,740,054	\$6,954,441	\$5,495,992	\$1,727,099	\$676,502	-	-	\$12,851,239	\$9,912,548
Restricted Cash	3,887	3,887	-	-	-	-	-	-	3,887	3,887
Investments	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,073,849	1,085,795	1,525,225	1,700,993	1,670,453	1,429,267	-	-	4,269,527	4,216,055
Due From Other Governments	-	-	3,098,570	2,665,021	2,664,015	2,873,520	-	-	5,762,585	5,538,540
Inventory	-	-	633,748	633,427	-	-	-	-	633,748	633,427
Other Current Assets	101,399	83,337	768,167	748,917	361,986	335,690	-	-	1,231,552	1,167,943
Net Investment in Capital Assets	15,695,017	15,510,405	28,062,970	28,026,828	5,016,620	5,090,346	17,512,672	17,512,672	66,287,278	65,478,082
Right Of Use Assets	2,742	2,820	363,970	373,339	7,687,063	7,791,572	-	-	8,053,775	8,167,731
Total Assets	\$21,046,592	\$20,426,299	\$41,407,092	\$39,644,516	\$19,127,236	\$18,196,896	\$17,512,672	\$17,512,672	\$99,093,592	\$95,118,214
Deferred Outflows of Resources										
Deferred Outflows Related to Pensions	\$11,173	\$11,173	\$19,104	\$19,104	\$38,281	\$38,281	-	-	\$68,558	\$68,558
Liabilities										
Accounts Payable	217,883	172,875	642,695	646,165	383,951	324,660	-	-	1,244,530	1,143,701
Medical Benefits Payable	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	67,874	67,874	-	-	-	-	-	-	67,874	67,874
Deferred Revenue-	-	-	76,111	76,111	(194,315)	0	-	-	(118,204)	76,111
Accrued Interest	63	42	9,989	8,802	41,829	41,280	-	-	51,881	50,124
Other Current Liabilities	927,983	1,394,138	1,596,786	2,362,718	2,291,276	3,118,158	-	-	4,816,045	6,875,014
Lease Liability	2,043	2,043	246,377	246,377	7,223,450	7,297,011	-	-	7,471,870	7,545,431
Other Liabilities	-	-	-	-	-	-	-	-	-	-
Non-Current Liabilities	926,613	920,349	1,394,939	1,381,582	1,291,203	1,194,242	-	-	3,612,755	3,496,173
Total Liabilities	2,142,459	2,557,322	3,966,898	4,721,756	11,037,394	11,975,351	-	-	17,146,750	19,254,429
Deferred Inflows of Resources										
Deferred Inflows	\$159,880	\$159,880	\$82,047	\$82,047	\$59,187	\$59,187	-	-	\$301,114	\$301,114
Net Position										
Net Investment in Capital Assets	15,695,017	15,510,405	28,062,970	28,026,828	5,016,620	5,090,346	17,512,672	17,512,672	66,287,278	65,478,082
Restricted Cash	3,887	3,887	-	-	-	-	-	-	3,887	3,887
Unrestricted	3,056,523	2,205,978	9,314,282	6,832,990	3,052,316	1,110,293	0	0	15,423,120	10,149,260
Total Net Position	18,755,427	17,720,270	37,377,251	34,859,818	8,068,936	6,200,639	17,512,672	17,512,672	81,714,286	75,631,230
Total Net Position	\$20,897,885	\$20,277,592	\$41,344,149	\$39,581,573	\$19,106,330	\$18,175,990	\$17,512,672	\$17,512,672	\$98,861,036	\$94,885,658

General Fund Revenues & Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
Revenues:														
\$ 8,710,011	\$ 4,333,896	\$ 4,376,115	101.0%	\$ 8,866,566	\$ (156,556)	(1.8%)	Ad Valorem Taxes	\$ 186,451,735	\$ 186,032,528	\$ 419,206	0.2%	\$ 173,288,915	\$ 13,162,819	7.6%
488,595	396,264	92,332	23.3%	310,642	177,954	57.3%	Net Patient Service Revenue	1,733,179	1,603,482	129,696	8.1%	1,478,034	255,145	17.3%
407,763	406,263	1,500	0.4%	373,197	34,566	9.3%	Intergovernmental Revenue	1,631,051	1,625,052	5,999	0.4%	1,492,789	138,262	9.3%
12,864	17,417	(4,554)	(26.1%)	31,533	(18,669)	(59.2%)	Grants	40,997	69,668	(28,671)	(41.2%)	52,608	(11,611)	(22.1%)
1,374,923	541,667	833,256	153.8%	1,371,987	2,936	0.2%	Interest Earnings	4,450,736	2,166,668	2,284,068	105.4%	3,574,313	876,424	24.5%
(265,787)	-	(265,787)	-	270,542	(536,330)	(198.2%)	Unrealized Gain/(Loss) On Investments	(151,664)	-	(151,664)	-	(1,391,461)	1,239,797	(89.1%)
105,560	318,802	(213,242)	(66.9%)	101,389	4,171	4.1%	Other Revenue	2,211,991	1,275,206	936,785	73.5%	2,116,696	95,295	4.5%
\$ 10,833,928	\$ 6,014,308	\$ 4,819,620	80.1%	\$ 11,325,856	\$ (491,928)	(4.3%)	Total Revenues	\$ 196,368,024	\$ 192,772,604	\$ 3,595,420	1.9%	\$ 180,611,893	\$ 15,756,132	8.7%
Expenditures:														
4,419,679	4,244,283	(175,397)	(4.1%)	4,128,389	(291,291)	(7.1%)	Salaries and Wages	15,890,913	16,888,108	997,195	5.9%	16,483,147	592,233	3.6%
1,019,050	1,204,229	185,180	15.4%	1,098,431	79,381	7.2%	Benefits	4,547,356	4,802,900	255,544	5.3%	4,931,580	384,224	7.8%
1,071,068	954,462	(116,606)	(12.2%)	912,780	(158,288)	(17.3%)	Purchased Services	3,496,677	3,817,848	321,171	8.4%	3,372,344	(124,334)	(3.7%)
2,572	27,642	25,070	90.7%	32,632	30,060	92.1%	Medical Supplies	26,321	110,568	84,247	76.2%	58,073	31,752	54.7%
35,734	75,427	39,693	52.6%	79,096	43,362	54.8%	Other Supplies	157,053	301,708	144,655	47.9%	371,669	214,616	57.7%
434,442	570,833	136,391	23.9%	734,000	299,558	40.8%	Medical Services	3,268,533	2,283,332	(985,201)	(43.1%)	3,725,375	456,842	12.3%
196,982	9,333	(187,649)	(2,010.6%)	(4,666)	(201,649)	4,321.7%	Drugs	733,350	37,332	(696,018)	(1,864.4%)	(10,497)	(743,848)	7,086.3%
1,016,257	1,105,983	89,726	8.1%	445,905	(570,353)	(127.9%)	Repairs and Maintenance	3,430,330	4,423,932	993,602	22.5%	1,755,518	(1,674,812)	(95.4%)
74,840	127,432	52,592	41.3%	140,661	65,821	46.8%	Lease and Rental	418,456	509,727	91,271	17.9%	523,104	104,648	20.0%
9,813	22,063	12,250	55.5%	9,752	(62)	(0.6%)	Utilities	43,145	88,252	45,107	51.1%	47,084	3,938	8.4%
1,506,235	1,254,872	(251,363)	(20.0%)	878,806	(627,429)	(71.4%)	Other Expense	6,699,214	5,019,488	(1,679,726)	(33.5%)	7,380,247	681,033	9.2%
50,900	50,249	(651)	(1.3%)	-	(50,900)	-	Interest Expense	210,973	200,996	(9,977)	(5.0%)	12	(210,961)	(1,758,008.3%)
140,606	157,472	16,866	10.7%	966,630	826,024	85.5%	Principal Expenditure	608,195	631,768	23,572	3.7%	2,337,290	1,729,094	74.0%
96,084	125,735	29,652	23.6%	124,051	27,967	22.5%	Insurance	388,155	502,941	114,786	22.8%	439,178	51,024	11.6%
431,857	775,000	343,143	44.3%	745,249	313,392	42.1%	Sponsored Programs,	2,177,428	3,100,000	922,572	29.8%	2,980,996	803,568	27.0%
\$ 10,506,120	\$ 10,705,015	\$ 198,896	1.9%	\$ 10,291,714	\$ (214,405)	(2.1%)	Total Operational Expenditures	\$ 42,096,100	\$ 42,718,900	\$ 622,800	1.5%	\$ 44,395,119	\$ 2,299,019	5.2%
\$ 327,809	\$ (4,690,707)	\$ 5,018,516	(107.0%)	\$ 1,034,142	\$ (706,334)	(68.3%)	Net Performance before Depreciation & Overhead Allocations	\$ 154,271,924	\$ 150,053,705	\$ 4,218,219	2.8%	\$ 136,216,774	\$ 18,055,150	13.3%
(1,458,634)	(1,817,599)	(358,965)	19.7%	(2,004,169)	(545,535)	27.2%	Total Overhead Allocations	(5,927,104)	(7,270,395)	(1,343,291)	18.5%	(7,995,982)	(2,068,878)	25.9%
9,047,486	8,887,416	(160,069)	(1.8%)	8,287,545	(759,940)	(9.2%)	Total Expenditures	36,168,996	35,448,505	(720,492)	(2.0%)	36,399,137	230,141	0.6%
\$ 1,786,443	\$ (2,873,108)	\$ 4,659,551	(162.2%)	\$ 3,038,311	\$ (1,251,869)	(41.2%)	Net Margin	\$ 160,199,028	\$ 157,324,100	\$ 2,874,928	1.8%	\$ 144,212,756	\$ 15,986,272	11.1%
-	-	-	-	-	-	-	Capital	-	-	-	-	-	-	
\$ (1,586,171)	\$ (18,657,157)	\$ 17,070,986	(91.5%)	\$ (1,356,811)	\$ 229,360	(16.9%)	Transfer In/(Out)	\$ (23,068,539)	\$ (74,628,628)	\$ 51,560,089	(69.1%)	\$ (22,304,526)	\$ 764,014	(3.4%)

Trauma Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
12,864	17,417	(4,554)	(26.1%)	29,283	(16,419)	(56.1%)	Grants	40,997	69,668	(28,671)	(41.2%)	50,358	(9,361)	(18.6%)
-	4,167	(4,167)	-	-	-	-	Other Revenue	-	16,668	(16,668)	-	40,882	(40,882)	-
\$ 12,864	\$ 21,584	\$ (8,721)	(40.4%)	\$ 29,283	\$ (16,419)	(56.1%)	Total Revenues	\$ 40,997	\$ 86,336	\$ (45,339)	(52.5%)	\$ 91,240	\$ (50,243)	(55.1%)
Direct Operating Expenditures:							Direct Operating Expenditures:							
37,669	32,363	(5,306)	(16.4%)	24,034	(13,635)	(56.7%)	Salaries and Wages	122,108	128,409	6,301	4.9%	95,356	(26,752)	(28.1%)
8,689	11,635	2,946	25.3%	5,902	(2,787)	(47.2%)	Benefits	41,725	46,345	4,620	10.0%	32,689	(9,036)	(27.6%)
14,277	22,267	7,991	35.9%	30,470	16,194	53.1%	Purchased Services	60,684	89,068	28,385	31.9%	54,952	(5,731)	(10.4%)
-	250	250	-	-	-	-	Other Supplies	-	1,000	1,000	-	28	28	-
193,227	91,667	(101,560)	(110.8%)	136,310	(56,916)	(41.8%)	Medical Services	881,284	366,666	(514,618)	(140.4%)	654,587	(226,697)	(34.6%)
397	9,309	8,912	95.7%	(94)	(491)	522.3%	Other Expense	1,130	37,236	36,106	97.0%	394	(736)	(186.8%)
254,259	167,491	(86,768)	(51.8%)	196,623	(57,636)	(29.3%)	Total Operating Expenditures	1,106,930	668,724	(438,206)	(65.5%)	838,007	(268,923)	(32.1%)
\$ (241,395)	\$ (145,907)	\$ (95,489)	65.4%	\$ (167,340)	\$ (74,055)	44.3%	Net Performance before Depreciation & Overhead Allocations	\$ (1,065,933)	\$ (582,388)	\$ (483,545)	83.0%	\$ (746,767)	\$ (319,166)	42.7%
Overhead Allocations:							Overhead Allocations:							
89	106	17	16.0%	156	67	42.9%	OH Risk Management	325	424	99	23.3%	664	339	51.1%
52	65	13	20.0%	30	(22)	(73.3%)	OH Internal Audit	142	260	118	45.4%	170	28	16.5%
2,702	2,871	169	5.9%	2,013	(689)	(34.2%)	OH Office Facilities	12,826	11,484	(1,342)	(11.7%)	8,009	(4,817)	(60.1%)
227	339	112	33.0%	95	(132)	(138.9%)	OH Administration	747	1,356	609	44.9%	851	104	12.2%
578	1,112	534	48.0%	802	224	27.9%	OH Human Resources	3,671	4,448	777	17.5%	3,365	(306)	(9.1%)
745	630	(115)	(18.3%)	415	(330)	(79.5%)	OH Legal	1,769	2,520	751	29.8%	2,133	364	17.1%
69	81	12	14.8%	72	3	4.2%	OH Records Management	210	324	114	35.2%	258	48	18.6%
268	300	32	10.7%	224	(44)	(19.6%)	OH Compliance	869	1,200	331	27.6%	895	26	2.9%
-	-	-	-	800	800	-	OH IT Operations	(5)	-	5	-	2,580	2,585	100.2%
-	-	-	-	194	194	-	OH IT Security	-	-	-	-	936	936	-
691	824	133	16.1%	647	(44)	(6.8%)	OH Finance	2,318	3,296	978	29.7%	2,684	366	13.6%
199	340	141	41.5%	215	16	7.4%	OH Corporate Communications	713	1,360	647	47.6%	902	189	21.0%
1,712	2,048	336	16.4%	303	(1,409)	(465.0%)	OH Information Technology	6,766	8,192	1,426	17.4%	1,288	(5,478)	(425.3%)
-	-	-	-	-	-	-	OH IT Applications	225	-	(225)	-	-	(225)	-
-	-	-	-	521	521	-	OH IT Service Center	8	-	(8)	-	2,630	2,622	99.7%
687	800	113	14.1%	325	(362)	(111.4%)	OH Corporate Quality	2,616	3,200	584	18.3%	1,279	(1,337)	(104.5%)
341	474	133	28.1%	155	(186)	(120.0%)	OH Supply Chain	1,075	1,896	821	43.3%	1,190	115	9.7%
26	29	3	10.3%	-	(26)	-	OH Reimbursement	86	116	30	25.9%	-	(86)	-
762	867	105	12.1%	-	(762)	-	OH Clinical Services Administration	2,846	3,468	622	17.9%	-	(2,846)	-
264	138	(126)	(91.3%)	-	(264)	-	OH Support Services	1,086	552	(534)	(96.7%)	-	(1,086)	-
27	67	40	59.7%	55	28	50.9%	OH Mailroom	161	268	107	39.9%	205	44	21.5%
28	43	15	34.9%	25	(3)	(12.0%)	OH Patient Experience	99	172	73	42.4%	52	(47)	(90.4%)
103	130	27	20.8%	81	(22)	(27.2%)	OH External Affairs	333	520	187	36.0%	344	11	3.2%
195	238	43	18.1%	238	43	18.1%	OH Strategic Initiatives and Projects	816	952	136	14.3%	836	20	2.4%
43	94	51	54.3%	-	(43)	-	OH Employee Health	30	376	346	92.0%	-	(30)	-
9,808	11,596	1,788	15.4%	7,366	(2,442)	(33.2%)	Total Overhead Allocations-	39,732	46,384	6,652	14.3%	31,271	(8,461)	(27.1%)
264,067	179,087	(84,980)	(47.5%)	203,989	(60,078)	(29.5%)	Total Expenditures	1,146,662	715,108	(431,554)	(60.3%)	869,278	(277,384)	(31.9%)
\$ (251,203)	\$ (157,503)	\$ (93,701)	59.5%	\$ (174,706)	\$ (76,497)	43.8%	Net Margin	\$ (1,105,665)	\$ (628,772)	\$ (476,893)	75.8%	\$ (778,038)	\$ (327,627)	42.1%
-	-	-	-	-	-	-	General Fund Support/Transfer In	\$1,001,380	-	\$1,001,380	-	\$603,332	\$(398,048)	(66.0%)

Aeromedical Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$1,063,785	\$1,090,910	\$(27,125)	(2.5%)	\$1,074,625	\$(10,841)	(1.0%)	Gross Patient Revenue	\$4,035,983	\$4,292,492	\$(256,509)	(6.0%)	\$4,269,827	\$(233,843)	(5.5%)
595,799	661,568	(65,770)	(9.9%)	765,112	(169,314)	(22.1%)	Contractual Allowance	2,473,068	2,603,124	(130,056)	(5.0%)	2,800,455	(327,386)	(11.7%)
-	11,531	(11,531)	-	-	-	-	Charity Care	49,527	45,371	4,156	9.2%	24,794	24,733	99.8%
198,675	96,049	102,626	106.8%	50,922	147,754	290.2%	Bad Debt	579,843	377,932	201,911	53.4%	250,916	328,927	131.1%
794,474	769,148	25,326	3.3%	816,034	(21,560)	(2.6%)	Total Contractuals and Bad Debt	3,102,439	3,026,427	76,012	2.5%	3,076,165	26,274	0.9%
269,311	321,762	(52,451)	(16.3%)	258,591	10,720	4.1%	Net Patient Service Revenue	933,545	1,266,065	(332,520)	(26.3%)	1,193,662	(260,117)	(21.8%)
25.32%	29.49%			24.06%			Collection %	23.13%	29.49%		27.96%			
45	83,333	(83,288)	(99.9%)	-	45	-	Other Revenue	3,492	333,332	(329,840)	(99.0%)	-	3,492	-
\$ 269,356	\$ 405,095	\$ (135,739)	(33.5%)	\$ 258,591	\$ 10,765	4.2%	Total Revenues	\$ 937,036	\$ 1,599,397	\$ (662,361)	(41.4%)	\$ 1,193,662	\$ (256,626)	(21.5%)
							Direct Operating Expenditures:							
554,694	350,703	(203,991)	(58.2%)	334,559	(220,135)	(65.8%)	Salaries and Wages	1,578,042	1,391,499	(186,543)	(13.4%)	1,235,728	(342,314)	(27.7%)
73,894	80,714	6,820	8.4%	61,601	(12,293)	(20.0%)	Benefits	305,773	321,064	15,291	4.8%	276,719	(29,054)	(10.5%)
313,083	320,951	7,868	2.5%	344,679	31,596	9.2%	Purchased Services	1,161,315	1,283,804	122,489	9.5%	1,137,635	(23,680)	(2.1%)
1,982	10,711	8,729	81.5%	1,687	(296)	(17.5%)	Medical Supplies	9,635	42,844	33,209	77.5%	15,361	5,726	37.3%
15,108	41,626	26,518	63.7%	17,003	1,896	11.2%	Other Supplies	39,818	166,504	126,686	76.1%	82,965	43,147	52.0%
46,864	61,733	14,869	24.1%	95,501	48,637	50.9%	Repairs and Maintenance	146,949	246,932	99,983	40.5%	235,397	88,448	37.6%
(38,596)	-	38,596	-	11,635	50,230	431.7%	Lease and Rental	-	-	-	-	17,452	17,452	100.0%
5,380	6,787	1,407	20.7%	5,242	(137)	(2.6%)	Utilities	20,404	27,148	6,744	24.8%	27,647	7,244	26.2%
28,450	35,679	7,229	20.3%	39,704	11,254	28.3%	Other Expense	89,566	142,716	53,150	37.2%	244,016	154,449	63.3%
10,681	10,236	(445)	(4.3%)	-	(10,681)	-	Interest Expense	43,760	40,944	(2,816)	(6.9%)	-	(43,760)	-
27,915	28,360	445	1.6%	5,817	(22,098)	(379.9%)	Principal Expenditure	110,623	113,440	2,817	2.5%	23,269	(87,354)	(375.4%)
44,784	62,482	17,698	28.3%	76,167	31,382	41.2%	Insurance	179,138	249,928	70,791	28.3%	240,220	61,082	25.4%
1,084,238	1,009,982	(74,256)	(7.4%)	993,595	(90,644)	(9.1%)	Total Operating Expenditures	3,685,022	4,026,823	341,801	8.5%	3,536,407	(148,615)	(4.2%)
\$ (814,882)	\$ (604,887)	\$ (209,995)	34.7%	\$ (735,004)	\$ (79,879)	10.9%	Net Performance before Depreciation & Overhead Allocations	\$ (2,747,986)	\$ (2,427,426)	\$ (320,560)	13.2%	\$ (2,342,745)	\$ (405,241)	17.3%
							Overhead Allocations:							
1,630	1,390	(240)	(17.3%)	2,555	925	36.2%	OH Risk Management	5,362	5,560	198	3.6%	10,862	5,500	50.6%
3,700	5,478	1,778	32.5%	6,651	2,951	44.4%	OH Revenue Cycle	16,609	21,912	5,303	24.2%	37,738	21,129	56.0%
952	858	(94)	(11.0%)	497	(455)	(91.5%)	OH Internal Audit	2,347	3,432	1,085	31.6%	2,796	449	16.1%
4,140	4,451	311	7.0%	1,554	(2,586)	(166.4%)	OH Administration	12,173	17,804	5,631	31.6%	13,930	1,757	12.6%
3,466	6,670	3,204	48.0%	6,417	2,951	46.0%	OH Human Resources	22,024	26,680	4,656	17.5%	26,923	4,899	18.2%
13,597	8,261	(5,336)	(64.6%)	6,787	(6,810)	(100.3%)	OH Legal	29,475	33,044	3,569	10.8%	34,897	5,422	15.5%
1,259	1,069	(190)	(17.8%)	1,179	(80)	(6.8%)	OH Records Management	3,449	4,276	827	19.3%	4,223	774	18.3%
4,883	3,932	(951)	(24.2%)	3,664	(1,219)	(33.3%)	OH Compliance	14,207	15,728	1,521	9.7%	14,637	430	2.9%
-	-	-	-	13,087	13,087	-	OH IT Operations	181	-	(181)	-	42,207	42,026	99.6%
-	-	-	-	3,172	3,172	-	OH IT Security	-	-	-	-	15,299	15,299	100.0%
12,615	10,812	(1,803)	(16.7%)	10,585	(2,030)	(19.2%)	OH Finance	37,757	43,248	5,491	12.7%	43,903	6,146	14.0%
3,625	4,456	831	18.6%	3,524	(101)	(2.9%)	OH Corporate Communications	11,615	17,824	6,209	34.8%	14,758	3,143	21.3%
30,383	36,347	5,964	16.4%	4,957	(25,426)	(512.9%)	OH Information Technology	120,051	145,388	25,337	17.4%	21,051	(99,000)	(470.3%)
-	-	-	-	-	-	-	OH IT Applications	3,151	-	(3,151)	-	-	(3,151)	-
-	-	-	-	8,517	8,517	-	OH IT Service Center	133	-	(133)	-	43,023	42,890	99.7%
9,013	10,498	1,485	14.1%	5,308	(3,705)	(69.8%)	OH Corporate Quality	34,314	41,992	7,678	18.3%	20,910	(13,404)	(64.1%)
6,233	6,226	(7)	(0.1%)	2,542	(3,691)	(145.2%)	OH Supply Chain	17,591	24,904	7,313	29.4%	19,469	1,878	9.6%
-	-	-	-	2,951	2,951	-	OH Health Information Management	-	-	-	-	12,080	12,080	-
874	75	(799)	(1,065.3%)	5,532	4,658	84.2%	OH Coding	6,963	300	(6,663)	(2,221.0%)	23,463	16,500	70.3%
479	376	(103)	(27.4%)	113	(366)	(323.9%)	OH Reimbursement	1,416	1,504	88	5.9%	524	(892)	(170.2%)
9,996	11,383	1,387	12.2%	-	(9,996)	-	OH Clinical Services Administration	37,332	45,532	8,200	18.0%	-	(37,332)	-

Aeromedical Statement of Revenues and Expenditures
 For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
3,462	1,805	(1,657)	(91.8%)	5,257	1,795	34.1%	14,241	7,220	(7,021)	(97.2%)	20,610	6,369	30.9%
493	883	390	44.2%	900	407	45.2%	2,606	3,532	926	26.2%	3,345	739	22.1%
362	565	203	35.9%	411	49	11.9%	1,289	2,260	971	43.0%	859	(430)	(50.1%)
1,888	1,704	(184)	(10.8%)	1,324	(564)	(42.6%)	5,438	6,816	1,378	20.2%	5,622	184	3.3%
2,561	3,127	566	18.1%	3,885	1,324	34.1%	10,717	12,508	1,791	14.3%	13,666	2,949	21.6%
793	1,227	434	35.4%	-	(793)	-	618	4,908	4,290	87.4%	-	(618)	-
116,404	121,593	5,189	4.3%	101,369	(15,035)	(14.8%)	411,059	486,372	75,313	15.5%	446,795	35,736	8.0%
1,200,642	1,131,575	(69,067)	(6.1%)	1,094,964	(105,679)	(9.7%)	4,096,081	4,513,195	417,114	9.2%	3,983,202	(112,879)	(2.8%)
\$ (931,286)	\$ (726,480)	\$ (204,806)	28.2%	\$ (836,373)	\$ (94,914)	11.3%	\$ (3,159,045)	\$ (2,913,798)	\$ (245,247)	8.4%	\$ (2,789,540)	\$ (369,505)	13.2%
-	-	-	-	-	-	-	\$2,655,934	-	\$2,655,934	-	\$2,058,837	\$(597,097)	(29.0%)

Care Coordination Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date								
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%		
-	-	-	-	-	-	-	Total Revenues	-	-	-	-	-	-		
12,909	297	(12,612)	(4,246.5%)	64,692	51,783	80.0%	Direct Operating Expenditures:	691	1,179	488	41.4%	253,740	253,049	99.7%	
988	-	(988)	-	16,717	15,729	94.1%	Salaries and Wages	129	-	(129)	-	97,710	97,581	99.9%	
269,575	227,577	(41,998)	(18.5%)	265,200	(4,375)	(1.6%)	Benefits	1,078,300	910,308	(167,992)	(18.5%)	1,060,800	(17,500)	(1.6%)	
-	250	250	-	-	-	-	Purchased Services	36	1,000	964	96.4%	119	83	69.7%	
241,216	479,167	237,951	49.7%	597,690	356,474	59.6%	Other Supplies	2,387,249	1,916,666	(470,583)	(24.6%)	3,070,788	683,539	22.3%	
416	3,458	3,042	88.0%	3,603	3,187	88.5%	Medical Services	590	13,832	13,242	95.7%	8,428	7,837	93.0%	
525,103	710,749	185,645	26.1%	947,902	422,798	44.6%	Other Expense	Total Operating Expenditures	3,466,995	2,842,985	(624,010)	(21.9%)	4,491,585	1,024,590	22.8%
\$ (525,103)	\$ (710,749)	\$ 185,645	(26.1%)	\$ (947,902)	\$ 422,798	(44.6%)	Net Performance before Depreciation & Overhead Allocations	\$ (3,466,995)	\$ (2,842,985)	\$ (624,010)	21.9%	\$ (4,491,585)	\$ 1,024,590	(22.8%)	
408	319	(89)	(27.9%)	986	578	58.6%	Overhead Allocations:	1,546	1,276	(270)	(21.2%)	4,192	2,646	63.1%	
239	197	(42)	(21.3%)	192	(47)	(24.5%)	OH Risk Management	660	788	128	16.2%	1,080	420	38.9%	
2,027	2,153	126	5.9%	1,510	(517)	(34.2%)	OH Internal Audit	9,620	8,612	(1,008)	(11.7%)	6,008	(3,612)	(60.1%)	
1,038	1,022	(16)	(1.6%)	600	(438)	(73.0%)	OH Office Facilities	3,465	4,088	623	15.2%	5,377	1,912	35.6%	
1,444	2,779	1,335	48.0%	3,476	2,032	58.5%	OH Administration	9,176	11,116	1,940	17.5%	14,583	5,407	37.1%	
3,408	1,898	(1,510)	(79.6%)	2,620	(788)	(30.1%)	OH Human Resources	8,211	7,592	(619)	(8.2%)	13,471	5,260	39.0%	
316	245	(71)	(29.0%)	455	139	30.5%	OH Legal	980	980	-	-	1,630	650	39.9%	
1,224	903	(321)	(35.5%)	1,414	190	13.4%	OH Records Management	4,044	3,612	(432)	(12.0%)	5,650	1,606	28.4%	
-	-	-	-	5,052	5,052	-	OH Compliance	85	-	(85)	-	16,294	16,209	99.5%	
-	-	-	-	1,225	1,225	-	OH IT Operations	-	-	-	-	5,906	5,906	100.0%	
3,162	2,483	(679)	(27.3%)	4,086	924	22.6%	OH IT Security	10,757	9,932	(825)	(8.3%)	16,948	6,191	36.5%	
909	1,024	115	11.2%	1,360	451	33.2%	OH Finance	3,328	4,096	768	18.8%	5,697	2,369	41.6%	
4,281	5,121	840	16.4%	1,914	(2,367)	(123.7%)	OH Corporate Communications	16,915	20,484	3,569	17.4%	8,127	(8,788)	(108.1%)	
-	-	-	-	-	-	-	OH Information Technology	914	-	(914)	-	-	(914)	-	
-	-	-	-	3,288	3,288	-	OH IT Applications	41	-	(41)	-	16,609	16,568	99.8%	
2,070	2,411	341	14.1%	2,049	(21)	(1.0%)	OH IT Service Center	7,882	9,644	1,762	18.3%	8,072	190	2.4%	
1,562	1,430	(132)	(9.2%)	981	(581)	(59.2%)	OH Corporate Quality	4,995	5,720	725	12.7%	7,515	2,520	33.5%	
120	86	(34)	(39.5%)	-	(120)	-	OH Supply Chain	404	344	(60)	(17.4%)	-	(404)	-	
2,296	2,615	319	12.2%	-	(2,296)	-	OH Reimbursement	8,574	10,460	1,886	18.0%	-	(8,574)	-	
795	415	(380)	(91.6%)	-	(795)	-	OH Clinical Services Administration	3,271	1,660	(1,611)	(97.0%)	-	(3,271)	-	
124	203	79	38.9%	347	223	64.3%	OH Support Services	768	812	44	5.4%	1,291	523	40.5%	
83	130	47	36.2%	159	76	47.8%	OH Mailroom	295	520	225	43.3%	332	37	11.1%	
473	391	(82)	(21.0%)	511	38	7.4%	OH Patient Experience	1,543	1,564	21	1.3%	2,170	627	28.9%	
588	718	130	18.1%	1,500	912	60.8%	OH External Affairs	2,461	2,872	411	14.3%	5,276	2,815	53.4%	
199	282	83	29.4%	-	(199)	-	OH Strategic Initiatives and Projects	148	1,128	980	86.9%	-	(148)	-	
26,766	26,825	59	0.2%	33,725	6,959	20.6%	OH Employee Health	Total Overhead Allocations-	100,083	107,300	7,217	6.7%	146,228	46,145	31.6%
551,869	737,574	185,704	25.2%	981,627	429,757	43.8%	Total Expenditures	3,567,078	2,950,285	(616,793)	(20.9%)	4,637,813	1,070,735	23.1%	
\$ (551,869)	\$ (737,574)	\$ 185,704	(25.2%)	\$ (981,627)	\$ 429,757	(43.8%)	Net Margin	\$ (3,567,078)	\$ (2,950,285)	\$ (616,793)	20.9%	\$ (4,637,813)	\$ 1,070,735	(23.1%)	
-	-	-	-	-	-	-	General Fund Support/Transfer In	\$3,721,652	-	\$3,721,652	-	\$5,584,629	\$1,862,977	33.4%	

Sponsored Programs Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues							Total Revenues						
Direct Operating Expenditures:							Direct Operating Expenditures:						
431,857	775,000	343,143	44.3%	745,249	313,392	42.1%	Sponsored Programs.						
431,857	775,000	343,143	44.3%	745,249	313,392	42.1%	2,177,428	3,100,000	922,572	29.8%	2,980,996	803,568	27.0%
Total Operating Expenditures							Total Operating Expenditures						
\$ (431,857)	\$ (775,000)	\$ 343,143	(44.3%)	\$ (745,249)	\$ 313,392	(42.1%)	Net Performance before Depreciation & Overhead Allocations						
431,857	775,000	343,143	44.3%	745,249	313,392	42.1%	\$ (2,177,428)	\$ (3,100,000)	\$ 922,572	(29.8%)	\$ (2,980,996)	\$ 803,568	(27.0%)
Total Expenditures							Total Expenditures						
\$ (431,857)	\$ (775,000)	\$ 343,143	(44.3%)	\$ (745,249)	\$ 313,392	(42.1%)	Net Margin						
General Fund Support/Transfer In							General Fund Support/Transfer In						
-	-	-	-	-	-	-	\$1,745,571	-	\$1,745,571	-	\$2,235,747	\$490,176	21.9%

Pharmacy: Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$159,334	\$121,406	\$37,928	31.2%	-	\$159,334	-	Gross Patient Revenue	\$541,250	\$485,624	\$55,626	11.5%	-	\$541,250	-
211	54,630	(54,419)	(99.6%)	-	211	-	Contractual Allowance	1,951	218,520	(216,569)	(99.1%)	-	1,951	-
3,370	49,872	(46,502)	(93.2%)	-	3,370	-	Charity Care	12,811	199,488	(186,677)	(93.6%)	-	12,811	-
3,581	104,502	(100,921)	(96.6%)	-	3,581	-	Total Contractuals and Bad Debt	14,762	418,008	(403,246)	(96.5%)	-	14,762	-
155,753	16,904	138,849	821.4%	-	155,753	-	Net Patient Service Revenue	526,489	67,616	458,873	678.6%	-	526,489	-
97.75%	13.92%						Collection %	97.27%	13.92%					
-	-	-	-	2,250	(2,250)	-	Grants	-	-	-	-	2,250	(2,250)	-
\$ 155,753	\$ 16,904	\$ 138,849	821.4%	\$ 2,250	\$ 153,503	6,822.4%	Total Revenues	\$ 526,489	\$ 67,616	\$ 458,873	678.6%	\$ 2,250	\$ 524,239	23,299.5%
Direct Operating Expenditures:														
253,389	219,170	(34,219)	(15.6%)	171,345	(82,044)	(47.9%)	Salaries and Wages	773,799	869,619	95,820	11.0%	704,110	(69,689)	(9.9%)
46,921	60,622	13,701	22.6%	39,413	(7,508)	(19.0%)	Benefits	205,206	241,304	36,098	15.0%	212,637	7,431	3.5%
8,020	12,956	4,936	38.1%	1,738	(6,282)	(361.4%)	Purchased Services	34,984	51,824	16,840	32.5%	11,296	(23,688)	(209.7%)
(2,665)	-	2,665	-	(860)	1,805	(209.9%)	Medical Supplies	(4,233)	-	4,233	-	691	4,924	712.6%
5,318	13,376	8,058	60.2%	8,404	3,086	36.7%	Other Supplies	12,151	53,504	41,353	77.3%	17,991	5,840	32.5%
196,906	-	(196,906)	-	(4,968)	(201,874)	4,063.5%	Drugs	730,456	-	(730,456)	-	(11,146)	(741,602)	6,653.5%
554	537	(17)	(3.2%)	558	4	0.7%	Repairs and Maintenance	509	2,148	1,639	76.3%	1,684	1,175	69.8%
6,796	8,625	1,829	21.2%	14,882	8,085	54.3%	Lease and Rental	30,196	34,500	4,304	12.5%	55,249	25,053	45.3%
597	317	(280)	(88.3%)	393	(204)	(51.9%)	Utilities	2,403	1,268	(1,135)	(89.5%)	1,438	(965)	(67.1%)
3,400	6,899	3,499	50.7%	7,463	4,063	54.4%	Other Expense	15,394	27,596	12,202	44.2%	23,185	7,791	33.6%
2,734	2,684	(50)	(1.9%)	-	(2,734)	-	Interest Expense	11,053	10,736	(317)	(3.0%)	12	(11,042)	(92,016.7%)
4,962	4,962	-	-	7,736	2,774	35.9%	Principal Expenditure	19,729	19,730	-	-	27,005	7,276	26.9%
2,852	66	(2,785)	(4,219.7%)	4,792	1,941	40.5%	Insurance	11,406	266	(11,141)	(4,188.3%)	19,169	7,763	40.5%
529,785	330,214	(199,571)	(60.4%)	250,895	(278,890)	(111.2%)	Total Operating Expenditures	1,843,052	1,312,494	(530,558)	(40.4%)	1,063,320	(779,732)	(73.3%)
\$ (374,032)	\$ (313,310)	\$ (60,722)	19.4%	\$ (248,645)	\$ (125,387)	50.4%	Net Performance before Depreciation & Overhead Allocations	\$ (1,316,563)	\$ (1,244,878)	\$ (71,685)	5.8%	\$ (1,061,070)	\$ (255,493)	24.1%
Overhead Allocations:														
498	457	(41)	(9.0%)	726	228	31.4%	OH Risk Management	2,556	1,828	(728)	(39.8%)	3,086	530	17.2%
3,700	5,478	1,778	32.5%	950	(2,750)	(289.5%)	OH Revenue Cycle	16,609	21,912	5,303	24.2%	5,391	(11,218)	(208.1%)
291	282	(9)	(3.2%)	141	(150)	(106.4%)	OH Internal Audit	1,096	1,128	32	2.8%	794	(302)	(38.0%)
3,153	3,349	196	5.9%	1,007	(2,146)	(213.1%)	OH Office Facilities	14,964	13,396	(1,568)	(11.7%)	4,005	(10,959)	(273.6%)
1,267	1,463	196	13.4%	441	(826)	(187.3%)	OH Administration	5,854	5,852	(2)	-	3,957	(1,897)	(47.9%)
3,177	6,115	2,938	48.0%	5,615	2,438	43.4%	OH Human Resources	20,187	24,460	4,273	17.5%	23,557	3,370	14.3%
4,159	2,715	(1,444)	(53.2%)	1,928	(2,231)	(115.7%)	OH Legal	13,179	10,860	(2,319)	(21.4%)	9,914	(3,265)	(32.9%)
385	351	(34)	(9.7%)	335	(50)	(14.9%)	OH Records Management	1,615	1,404	(211)	(15.0%)	1,200	(415)	(34.6%)
1,494	1,292	(202)	(15.6%)	1,041	(453)	(43.5%)	OH Compliance	6,789	5,168	(1,621)	(31.4%)	4,157	(2,632)	(63.3%)
-	-	-	-	3,718	3,718	-	OH IT Operations	(99)	-	99	-	11,990	12,089	100.8%
-	-	-	-	901	901	-	OH IT Security	(1)	-	1	-	4,346	4,347	100.0%
3,859	3,553	(306)	(8.6%)	3,007	(852)	(28.3%)	OH Finance	18,211	14,212	(3,999)	(28.1%)	12,471	(5,740)	(46.0%)
1,109	1,465	356	24.3%	1,001	(108)	(10.8%)	OH Corporate Communications	5,638	5,860	222	3.8%	4,193	(1,445)	(34.5%)
9,418	11,267	1,849	16.4%	1,408	(8,010)	(568.9%)	OH Information Technology	37,213	45,068	7,855	17.4%	5,979	(31,234)	(522.4%)
-	-	-	-	-	-	-	OH IT Applications	2,048	-	(2,048)	-	-	(2,048)	-
-	-	-	-	2,420	2,420	-	OH IT Service Center	65	-	(65)	-	12,222	12,157	99.5%
2,962	3,450	488	14.1%	1,508	(1,454)	(96.4%)	OH Corporate Quality	11,277	13,800	2,523	18.3%	5,941	(5,336)	(89.8%)
1,907	2,046	139	6.8%	722	(1,185)	(164.1%)	OH Supply Chain	8,379	8,184	(195)	(2.4%)	5,531	(2,848)	(51.5%)
146	123	(23)	(18.7%)	-	(146)	-	OH Reimbursement	677	492	(185)	(37.6%)	-	(677)	-
3,285	3,741	456	12.2%	-	(3,285)	-	OH Clinical Services Administration	12,269	14,964	2,695	18.0%	-	(12,269)	-
1,138	593	(545)	(91.9%)	1,493	355	23.8%	OH Support Services	4,680	2,372	(2,308)	(97.3%)	5,855	1,175	20.1%

Pharmacy. Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
151	290	139	47.9%	256	105	41.0%	1,318	1,160	(158)	(13.6%)	951	(367)	(38.6%)
119	186	67	36.0%	117	(2)	(1.7%)	423	744	321	43.1%	244	(179)	(73.4%)
578	560	(18)	(3.2%)	376	(202)	(53.7%)	2,617	2,240	(377)	(16.8%)	1,597	(1,020)	(63.9%)
842	1,028	186	18.1%	1,104	262	23.7%	3,522	4,112	590	14.3%	3,883	361	9.3%
243	403	160	39.7%	-	(243)	-	128	1,612	1,484	92.1%	-	(128)	-
43,881	50,207	6,326	12.6%	30,215	(13,666)	(45.2%)	191,214	200,828	9,614	4.8%	131,264	(59,950)	(45.7%)
573,666	380,421	(193,245)	(50.8%)	281,110	(292,556)	(104.1%)	2,034,266	1,513,322	(520,944)	(34.4%)	1,194,584	(839,682)	(70.3%)
\$ (417,913)	\$ (363,517)	\$ (54,396)	15.0%	\$ (278,860)	\$ (139,053)	49.9%	\$ (1,507,777)	\$ (1,445,706)	\$ (62,071)	4.3%	\$ (1,192,334)	\$ (315,443)	26.5%
-	-	-	-	-	-	-	\$1,239,586	-	\$1,239,586	-	\$913,474	\$ (326,112)	(35.7%)

Ground Transportation Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$280,655	\$271,953	\$8,702	3.2%	\$292,666	\$(12,012)	(4.1%)	Gross Patient Revenue	\$1,119,049	\$1,259,027	\$(139,978)	(11.1%)	\$1,325,841	\$(206,792)	(15.6%)
177,356	188,903	(11,547)	(6.1%)	270,392	(93,037)	(34.4%)	Contractual Allowance	738,665	871,391	(132,726)	(15.2%)	734,691	3,973	0.5%
-	526	(526)	-	-	-	-	Charity Care	-	2,436	(2,436)	-	2,485	(2,485)	-
39,768	24,926	14,841	59.5%	(29,777)	69,544	(233.5%)	Bad Debt	107,239	115,399	(8,160)	(7.1%)	304,293	(197,055)	(64.8%)
217,123	214,355	2,768	1.3%	240,616	(23,493)	(9.8%)	Total Contractuals and Bad Debt	845,904	989,226	(143,322)	(14.5%)	1,041,470	(195,566)	(18.8%)
63,532	57,598	5,934	10.3%	52,051	11,481	22.1%	Net Patient Service Revenue	273,146	269,801	3,344	1.2%	284,372	(11,226)	(3.9%)
22.64%	21.18%			17.78%			Collection %	24.41%	21.43%		21.45%			
5	-	5	-	-	5	-	Other Revenue	64	-	64	-	-	64	-
\$ 63,537	\$ 57,598	\$ 5,939	10.3%	\$ 52,051	\$ 11,486	22.1%	Total Revenues	\$ 273,210	\$ 269,801	\$ 3,409	1.3%	\$ 284,372	\$ (11,162)	(3.9%)
							Direct Operating Expenditures:							
137,443	137,936	493	0.4%	157,059	19,616	12.5%	Salaries and Wages	519,443	547,294	27,851	5.1%	556,053	36,610	6.6%
24,116	37,912	13,796	36.4%	24,821	705	2.8%	Benefits	124,035	151,067	27,032	17.9%	125,306	1,271	1.0%
3,100	4,000	900	22.5%	3,000	(100)	(3.3%)	Purchased Services	10,300	16,000	5,700	35.6%	17,796	7,496	42.1%
2,317	2,713	396	14.6%	3,593	1,276	35.5%	Medical Supplies	8,955	10,852	1,897	17.5%	11,914	2,959	24.8%
4,463	5,583	1,120	20.1%	3,577	(886)	(24.8%)	Other Supplies	13,384	22,332	8,948	40.1%	18,957	5,573	29.4%
76	1,000	924	92.4%	302	226	74.8%	Drugs	1,325	4,000	2,675	66.9%	649	(676)	(104.2%)
854	4,166	3,312	79.5%	440	(413)	(93.9%)	Repairs and Maintenance	2,790	16,664	13,874	83.3%	1,518	(1,272)	(83.8%)
1,698	2,083	385	18.5%	1,267	(432)	(34.1%)	Lease and Rental	4,922	8,332	3,410	40.9%	4,365	(558)	(12.8%)
2,510	3,512	1,002	28.5%	2,502	(8)	(0.3%)	Other Expense	11,637	14,048	2,411	17.2%	11,097	(540)	(4.9%)
7,034	9,255	2,221	24.0%	3,230	(3,804)	(117.8%)	Insurance	28,135	37,020	8,885	24.0%	12,919	(15,216)	(117.8%)
183,611	208,160	24,549	11.8%	199,791	16,181	8.1%	Total Operating Expenditures	724,926	827,609	102,683	12.4%	760,573	35,647	4.7%
\$ (120,074)	\$ (150,562)	\$ 30,488	(20.2%)	\$ (147,740)	\$ 27,667	(18.7%)	Net Performance before Depreciation & Overhead Allocations	\$ (451,716)	\$ (557,808)	\$ 106,092	(19.0%)	\$ (476,201)	\$ 24,485	(5.1%)
							Overhead Allocations:							
258	286	28	9.8%	430	172	40.0%	OH Risk Management	4,510	1,144	(3,366)	(294.2%)	1,827	(2,683)	(146.9%)
7,400	10,956	3,556	32.5%	6,651	(749)	(11.3%)	OH Revenue Cycle	33,219	43,824	10,605	24.2%	37,738	4,519	12.0%
151	177	26	14.7%	84	(67)	(79.8%)	OH Internal Audit	1,931	708	(1,223)	(172.7%)	471	(1,460)	(310.0%)
655	916	261	28.5%	261	(394)	(151.0%)	OH Administration	10,646	3,664	(6,982)	(190.6%)	2,344	(8,302)	(354.2%)
3,105	5,976	2,871	48.0%	6,497	3,392	52.2%	OH Human Resources	19,729	23,904	4,175	17.5%	27,258	7,529	27.6%
2,152	1,700	(452)	(26.6%)	1,142	(1,010)	(88.4%)	OH Legal	21,655	6,800	(14,855)	(218.5%)	5,873	(15,782)	(268.7%)
199	220	21	9.5%	198	(1)	(0.5%)	OH Records Management	2,815	880	(1,935)	(219.9%)	710	(2,105)	(296.5%)
773	809	36	4.4%	617	(156)	(25.3%)	OH Compliance	12,213	3,236	(8,977)	(277.4%)	2,464	(9,749)	(395.7%)
-	-	-	-	2,202	2,202	-	OH IT Operations	(875)	-	875	-	7,102	7,977	112.3%
-	-	-	-	534	534	-	OH IT Security	(4)	-	4	-	2,575	2,579	100.2%
1,996	2,226	230	10.3%	1,781	(215)	(12.1%)	OH Finance	33,246	8,904	(24,342)	(273.4%)	7,388	(25,858)	(350.0%)
574	917	343	37.4%	593	19	3.2%	OH Corporate Communications	10,327	3,668	(6,659)	(181.5%)	2,484	(7,843)	(315.7%)
15,076	18,035	2,959	16.4%	834	(14,242)	(1,707.7%)	OH Information Technology	59,568	72,140	12,572	17.4%	3,542	(56,026)	(1,581.8%)
-	-	-	-	-	-	-	OH IT Applications	5,265	-	(5,265)	-	-	(5,265)	-
-	-	-	-	1,433	1,433	-	OH IT Service Center	108	-	(108)	-	7,241	7,133	98.5%
1,855	2,161	306	14.2%	893	(962)	(107.7%)	OH Corporate Quality	7,063	8,644	1,581	18.3%	3,518	(3,545)	(100.8%)
986	1,282	296	23.1%	428	(558)	(130.4%)	OH Supply Chain	15,038	5,128	(9,910)	(193.3%)	3,276	(11,762)	(359.0%)
-	-	-	-	497	497	-	OH Health Information Management	-	-	-	-	2,033	2,033	-
1,747	149	(1,598)	(1,072.5%)	931	(816)	(87.6%)	OH Coding	13,923	596	(13,327)	(2,236.1%)	3,949	(9,974)	(252.6%)
76	77	1	1.3%	19	(57)	(300.0%)	OH Reimbursement	1,220	308	(912)	(296.1%)	89	(1,131)	(1,270.8%)
2,058	2,343	285	12.2%	-	(2,058)	-	OH Clinical Services Administration	7,685	9,372	1,687	18.0%	-	(7,685)	-
713	371	(342)	(92.2%)	885	172	19.4%	OH Support Services	2,932	1,484	(1,448)	(97.6%)	3,469	537	15.5%
78	182	104	57.1%	151	73	48.3%	OH Mailroom	2,493	728	(1,765)	(242.4%)	563	(1,930)	(342.8%)

Ground Transportation Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
74	116	42	36.2%	69	(5)	(7.2%)	OH Patient Experience	265	464	199	42.9%	144	(121)	(84.0%)
299	351	52	14.8%	223	(76)	(34.1%)	OH External Affairs	4,779	1,404	(3,375)	(240.4%)	946	(3,833)	(405.2%)
527	644	117	18.2%	654	127	19.4%	OH Strategic Initiatives and Projects	2,206	2,576	370	14.4%	2,300	94	4.1%
125	253	128	50.6%	-	(125)	-	OH Employee Health	(177)	1,012	1,189	117.5%	-	177	-
40,877	50,147	9,270	18.5%	28,007	(12,870)	(46.0%)	Total Overhead Allocations-	271,780	200,588	(71,192)	(35.5%)	129,304	(142,476)	(110.2%)
224,488	258,307	33,819	13.1%	227,798	3,311	1.5%	Total Expenditures	996,706	1,028,197	31,491	3.1%	889,877	(106,829)	(12.0%)
\$ (160,951)	\$ (200,709)	\$ 39,758	(19.8%)	\$ (175,747)	\$ 14,797	(8.4%)	Net Margin	\$ (723,496)	\$ (758,396)	\$ 34,900	(4.6%)	\$ (605,505)	\$ (117,991)	19.5%
-	-	-	-	-	-	-	General Fund Support/Transfer In	\$599,463	-	\$599,463	-	\$429,758	\$(169,705)	(39.5%)

School Health Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 407,763	\$ 406,263	\$ 1,500	0.4%	\$ 373,197	\$ 34,566	9.3%	Total Revenues	\$ 1,631,051	\$ 1,625,052	\$ 5,999	0.4%	\$ 1,492,789	\$ 138,262	9.3%
							Direct Operating Expenditures:							
1,392,599	1,400,529	7,930	0.6%	1,187,579	(205,020)	(17.3%)	Salaries and Wages	5,174,587	5,601,872	427,285	7.6%	4,913,572	(261,015)	(5.3%)
410,578	429,387	18,809	4.4%	356,553	(54,025)	(15.2%)	Benefits	1,763,564	1,717,548	(46,016)	(2.7%)	1,678,175	(85,388)	(5.1%)
326	10,760	10,434	97.0%	28,211	27,885	98.8%	Medical Supplies	11,195	43,040	31,845	74.0%	30,107	18,912	62.8%
90	722	632	87.5%	6,624	6,533	98.6%	Other Supplies	162	2,888	2,726	94.4%	13,587	13,426	98.8%
-	846	846	-	-	-	-	Repairs and Maintenance	-	3,384	3,384	-	-	-	-
-	131	131	-	-	-	-	Lease and Rental	-	525	525	-	-	-	-
4,698	8,894	4,196	47.2%	8,195	3,498	42.7%	Other Expense	9,412	35,576	26,164	73.5%	28,686	19,274	67.2%
1,808,291	1,851,269	42,978	2.3%	1,587,163	(221,128)	(13.9%)	Total Operating Expenditures	6,958,920	7,404,833	445,914	6.0%	6,664,127	(294,792)	(4.4%)
\$ (1,400,528)	\$ (1,445,006)	\$ 44,478	(3.1%)	\$ (1,213,966)	\$ (186,562)	15.4%	Net Performance before Depreciation & Overhead Allocations	\$ (5,327,869)	\$ (5,779,781)	\$ 451,913	(7.8%)	\$ (5,171,339)	\$ (156,530)	3.0%
							Overhead Allocations:							
2,645	2,170	(475)	(21.9%)	3,874	1,229	31.7%	OH Risk Management	10,488	8,680	(1,808)	(20.8%)	16,469	5,981	36.3%
1,545	1,340	(205)	(15.3%)	753	(792)	(105.2%)	OH Internal Audit	4,442	5,360	918	17.1%	4,239	(203)	(4.8%)
11,523	12,240	717	5.9%	8,585	(2,938)	(34.2%)	OH Office Facilities	54,690	48,960	(5,730)	(11.7%)	34,156	(20,534)	(60.1%)
6,721	6,947	226	3.3%	2,356	(4,365)	(185.3%)	OH Administration	23,455	27,788	4,333	15.6%	21,123	(2,332)	(11.0%)
26,747	51,470	24,723	48.0%	48,601	21,854	45.0%	OH Human Resources	169,940	205,880	35,940	17.5%	203,923	33,983	16.7%
22,072	12,894	(9,178)	(71.2%)	10,291	(11,781)	(114.5%)	OH Legal	55,187	51,576	(3,611)	(7.0%)	52,916	(2,271)	(4.3%)
2,043	1,668	(375)	(22.5%)	1,787	(256)	(14.3%)	OH Records Management	6,623	6,672	49	0.7%	6,404	(219)	(3.4%)
7,926	6,137	(1,789)	(29.2%)	5,556	(2,370)	(42.7%)	OH Compliance	27,377	24,548	(2,829)	(11.5%)	22,196	(5,181)	(23.3%)
-	-	-	-	19,845	19,845	-	OH IT Operations	572	-	(572)	-	64,002	63,430	99.1%
-	-	-	-	4,810	4,810	-	OH IT Security	-	-	-	-	23,198	23,198	100.0%
20,478	16,876	(3,602)	(21.3%)	16,051	(4,427)	(27.6%)	OH Finance	72,852	67,504	(5,348)	(7.9%)	66,573	(6,279)	(9.4%)
5,885	6,956	1,071	15.4%	5,344	(541)	(10.1%)	OH Corporate Communications	22,561	27,824	5,263	18.9%	22,380	(181)	(0.8%)
118,463	141,713	23,250	16.4%	7,517	(110,946)	(1,475.9%)	OH Information Technology	468,073	566,852	98,779	17.4%	31,921	(436,152)	(1,366.3%)
-	-	-	-	-	-	-	OH IT Applications	6,329	-	(6,329)	-	-	(6,329)	-
-	-	-	-	12,915	12,915	-	OH IT Service Center	285	-	(285)	-	65,240	64,955	99.6%
14,068	16,385	2,317	14.1%	8,049	(6,019)	(74.8%)	OH Corporate Quality	53,560	65,540	11,980	18.3%	31,708	(21,852)	(68.9%)
10,117	9,717	(400)	(4.1%)	3,854	(6,263)	(162.5%)	OH Supply Chain	33,790	38,868	5,078	13.1%	29,522	(4,268)	(14.5%)
777	586	(191)	(32.6%)	-	(777)	-	OH Reimbursement	2,735	2,344	(391)	(16.7%)	-	(2,735)	-
15,602	17,767	2,165	12.2%	11,723	(3,879)	(33.1%)	OH Clinical Services Administration	58,269	71,068	12,799	18.0%	45,499	(12,770)	(28.1%)
5,404	2,817	(2,587)	(91.8%)	-	(5,404)	-	OH Support Services	22,228	11,268	(10,960)	(97.3%)	-	(22,228)	-
800	1,378	578	41.9%	1,364	564	41.3%	OH Mailroom	5,239	5,512	273	5.0%	5,072	(167)	(3.3%)
564	881	317	36.0%	624	60	9.6%	OH Patient Experience	2,011	3,524	1,513	42.9%	1,303	(708)	(54.3%)
3,065	2,659	(406)	(15.3%)	2,008	(1,057)	(52.6%)	OH External Affairs	10,449	10,636	187	1.8%	8,525	(1,924)	(22.6%)
3,997	4,881	884	18.1%	5,892	1,895	32.2%	OH Strategic Initiatives and Projects	16,728	19,524	2,796	14.3%	20,723	3,995	19.3%
1,287	1,915	628	32.8%	-	(1,287)	-	OH Employee Health	939	7,660	6,721	87.7%	-	(939)	-
281,729	319,397	37,668	11.8%	181,799	(99,930)	(55.0%)	Total Overhead Allocations-	1,128,822	1,277,588	148,766	11.6%	777,092	(351,730)	(45.3%)
2,090,020	2,170,666	80,646	3.7%	1,768,962	(321,058)	(18.1%)	Total Expenditures	8,087,742	8,682,421	594,680	6.8%	7,441,219	(646,522)	(8.7%)
\$ (1,682,257)	\$ (1,764,403)	\$ 82,146	(4.7%)	\$ (1,395,765)	\$ (286,492)	20.5%	Net Margin	\$ (6,456,691)	\$ (7,057,369)	\$ 600,679	(8.5%)	\$ (5,948,431)	\$ (508,260)	8.5%
-	-	-	-	-	-	-	General Fund Support/Transfer In	\$6,070,141	-	\$6,070,141	-	\$4,552,666	\$(1,517,475)	(33.3%)

Behavioral Health Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	-	-	-	Total Revenues	-	-	-	-	-	-	
53,579	52,807	(772)	(1.5%)	78,266	24,687	31.5%	Direct Operating Expenditures:							
8,272	7,850	(422)	(5.4%)	10,570	2,298	21.7%	Salaries and Wages	197,499	209,525	12,026	5.7%	297,520	100,022	33.6%
-	35,250	35,250	-	-	-	-	Benefits	28,101	31,218	3,117	10.0%	39,544	11,443	28.9%
832	5,925	5,093	86.0%	327	(505)	(154.4%)	Purchased Services	-	141,000	141,000	-	9,993	9,993	-
62,684	101,832	39,148	38.4%	89,163	26,479	29.7%	Other Expense	4,057	23,700	19,643	82.9%	10,595	6,538	61.7%
							Total Operating Expenditures	229,657	405,443	175,786	43.4%	357,652	127,995	35.8%
\$ (62,684)	\$ (101,832)	\$ 39,148	(38.4%)	\$ (89,163)	\$ 26,479	(29.7%)	Net Performance before Depreciation & Overhead Allocations	\$ (229,657)	\$ (405,443)	\$ 175,786	(43.4%)	\$ (357,652)	\$ 127,995	(35.8%)
							Overhead Allocations:							
92	148	56	37.8%	-	(92)	-	OH Risk Management	471	592	121	20.4%	-	(471)	-
54	91	37	40.7%	-	(54)	-	OH Internal Audit	202	364	162	44.5%	-	(202)	-
233	474	241	50.8%	-	(233)	-	OH Administration	1,075	1,896	821	43.3%	-	(1,075)	-
939	1,807	868	48.0%	1,497	558	37.3%	OH Human Resources	5,965	7,228	1,263	17.5%	6,282	317	5.0%
765	879	114	13.0%	-	(765)	-	OH Legal	2,421	3,516	1,095	31.1%	-	(2,421)	-
71	114	43	37.7%	-	(71)	-	OH Records Management	297	456	159	34.9%	-	(297)	-
275	419	144	34.4%	-	(275)	-	OH Compliance	1,247	1,676	429	25.6%	-	(1,247)	-
-	-	-	-	-	-	-	OH IT Operations	(14)	-	14	-	-	14	-
710	1,151	441	38.3%	-	(710)	-	OH Finance	3,344	4,604	1,260	27.4%	-	(3,344)	-
204	474	270	57.0%	-	(204)	-	OH Corporate Communications	1,035	1,896	861	45.4%	-	(1,035)	-
2,783	3,329	546	16.4%	-	(2,783)	-	OH Information Technology	10,995	13,316	2,321	17.4%	-	(10,995)	-
-	-	-	-	-	-	-	OH IT Applications	372	-	(372)	-	-	(372)	-
-	-	-	-	-	-	-	OH IT Service Center	12	-	(12)	-	-	(12)	-
959	1,117	158	14.1%	-	(959)	-	OH Corporate Quality	3,652	4,468	816	18.3%	-	(3,652)	-
351	663	312	47.1%	-	(351)	-	OH Supply Chain	1,539	2,652	1,113	42.0%	-	(1,539)	-
27	40	13	32.5%	-	(27)	-	OH Reimbursement	124	160	36	22.5%	-	(124)	-
1,064	1,212	148	12.2%	-	(1,064)	-	OH Clinical Services Administration	3,974	4,848	874	18.0%	-	(3,974)	-
369	192	(177)	(92.2%)	-	(369)	-	OH Support Services	1,517	768	(749)	(97.5%)	-	(1,517)	-
28	94	66	70.2%	-	(28)	-	OH Mailroom	243	376	133	35.4%	-	(243)	-
38	60	22	36.7%	-	(38)	-	OH Patient Experience	137	240	103	42.9%	-	(137)	-
106	181	75	41.4%	-	(106)	-	OH External Affairs	479	724	245	33.8%	-	(479)	-
273	333	60	18.0%	-	(273)	-	OH Strategic Initiatives and Projects	1,140	1,332	192	14.4%	-	(1,140)	-
45	131	86	65.6%	-	(45)	-	OH Employee Health	24	524	500	95.4%	-	(24)	-
9,386	12,909	3,523	27.3%	1,497	(7,889)	(527.0%)	Total Overhead Allocations-	40,251	51,636	11,385	22.0%	6,282	(33,969)	(540.7%)
72,070	114,741	42,671	37.2%	90,660	18,590	20.5%	Total Expenditures	269,908	457,079	187,171	40.9%	363,934	94,026	25.8%
\$ (72,070)	\$ (114,741)	\$ 42,671	(37.2%)	\$ (90,660)	\$ 18,590	(20.5%)	Net Margin	\$ (269,908)	\$ (457,079)	\$ 187,171	(40.9%)	\$ (363,934)	\$ 94,026	(25.8%)
-	-	-	-	-	-	-	General Fund Support/Transfer In	\$243,686	-	\$243,686	-	\$273,274	\$29,587	10.8%

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Revenues:					
Ad Valorem Taxes	-	\$ 28,008,752	\$ 149,732,971	\$ 8,710,011	\$ 186,451,735
Net Patient Service Revenue	328,268	409,652	506,664	488,595	1,733,179
Intergovernmental Revenue	407,763	407,763	407,763	407,763	1,631,051
Grants	-	16,960	11,174	12,864	40,997
Interest Earnings	940,148	881,942	1,253,724	1,374,923	4,450,736
Unrealized Gain/(Loss) On Investments	20,872	330,512	(237,262)	(265,787)	(151,664)
Other Financial Assistance	-	-	-	-	-
Other Revenue	20,155	328,927	1,757,348	105,560	2,211,991
Total Revenues	\$ 1,717,206	\$ 30,384,508	\$ 153,432,382	\$ 10,833,928	\$ 196,368,024
Expenditures:					
Salaries and Wages	4,052,304	5,527,163	1,891,766	4,419,679	15,890,913
Benefits	1,144,780	1,353,359	1,030,167	1,019,050	4,547,356
Purchased Services	801,176	765,160	859,273	1,071,068	3,496,677
Medical Supplies	13,789	2,319	7,642	2,572	26,321
Other Supplies	59,702	43,371	18,247	35,734	157,053
Medical Services	1,077,596	1,074,740	681,755	434,442	3,268,533
Drugs	24,686	292,858	218,825	196,982	733,350
Repairs and Maintenance	1,000,157	665,645	748,271	1,016,257	3,430,330
Lease and Rental	80,090	130,744	132,782	74,840	418,456
Utilities	12,522	10,701	10,109	9,813	43,145
Other Expense	487,118	1,216,491	3,489,370	1,506,235	6,699,214
Interest Expense	50,273	60,776	49,023	50,900	210,973
Principal Expenditure	110,192	245,956	111,442	140,606	608,195
Insurance	99,904	96,084	96,084	96,084	388,155
Sponsored Programs.	881,858	431,857	431,856	431,857	2,177,428
Total Operating Expenditures	9,896,147	11,917,222	9,776,611	10,506,120	42,096,100
Net Performance before Overhead Allocations	\$ (8,178,941)	\$ 18,467,286	\$ 143,655,771	\$ 327,809	\$ 154,271,924
Total Overhead Allocations-	(1,674,160)	(1,971,648)	(822,662)	(1,458,634)	(5,927,104)
Total Expenditures	8,221,987	9,945,574	8,953,949	9,047,486	36,168,996
Net Margin	\$ (6,504,781)	\$ 20,438,934	\$ 144,478,433	\$ 1,786,443	\$ 160,199,028
Transfer In/(Out)	\$ (1,586,171)	\$ (1,586,171)	\$ (18,310,026)	\$ (1,586,171)	\$ (23,068,539)



General Fund Program Statistics

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Current Year Total	Prior Year Total
Aeromedical														
Patients Transported - Actual	31	49	45	50									175	181
Patients Transported - Budget	36	48	51	46									181	181
Variance	(5)	1	(6)	4	-	-	-	-	-	-	-	-	(6)	-
Ground Transportation														
Ground Transportation Trips-Actual	132	127	139	133									531	652
Ground Transportation Trips-Budget	149	153	168	130									600	700
Variance	(17)	(26)	(29)	3	-	-	-	-	-	-	-	-	(69)	(48)
School Health														
Medical Events	90,665	67,655	62,106	78,754									299,180	284,396
Screenings	23,932	17,336	15,292	21,822									78,382	78,853
Total Events- Actual	114,597	84,991	77,398	100,576	-	-	-	-	-	-	-	-	377,562	363,249
Total Events- Budget	69,210	62,531	55,532	70,534										251,369
Pharmacy														
Total Prescriptions Filled at In-House Pharmacies	11,118	9,227	10,993	11,747									43,085	53,589
Total Prescriptions Filled In-House-Actual	11,118	9,227	10,993	11,747	-	-	-	-	-	-	-	-	43,085	53,589
Total Prescriptions Filled- Budget	14,347	12,058	13,412	13,772									53,589	44,431

Skilled Nursing Center Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,089,185	\$ 1,012,495	\$ 76,690	7.6%	\$ 1,006,319	\$ 82,866	8.2%	Gross Patient Revenue	\$ 4,177,447	\$ 4,017,319	\$ 160,128	4.0%	\$ 3,976,897	\$ 200,550	5.0%
32,868	139,415	(106,547)	(76.4%)	8,721	24,148	276.9%	Contractual Allowance	196,827	553,164	(356,337)	(64.4%)	20,079	176,748	880.3%
293,766	295,124	(1,358)	(0.5%)	315,858	(22,092)	(7.0%)	Charity Care	1,124,903	1,170,976	(46,073)	(3.9%)	1,249,470	(124,567)	(10.0%)
1,567	3,228	(1,661)	(51.5%)	-	1,567	-	Bad Debt	26,856	12,808	14,048	109.7%	(13)	26,869	(206,684.6%)
328,201	437,767	(109,566)	(25.0%)	324,579	3,622	1.1%	Total Contractuals and Bad Debt	1,348,586	1,736,948	(388,362)	(22.4%)	1,269,536	79,050	6.2%
760,984	574,728	186,256	32.4%	681,740	79,244	11.6%	Net Patient Service Revenue	2,828,861	2,280,371	548,490	24.1%	2,707,361	121,500	4.5%
69.87%	56.76%			67.75%			Collection %	67.72%	56.76%		68.08%			
758,333	758,333	-	-	758,333	-	-	Intergovernmental Revenue	3,033,333	3,033,332	1	-	3,033,333	-	-
1,557	1,500	57	3.8%	1,729	(172)	(9.9%)	Other Revenue	15,100	5,999	9,102	151.7%	7,608	7,493	98.5%
\$ 1,520,874	\$ 1,334,561	\$ 186,313	14.0%	\$ 1,441,803	\$ 79,071	5.5%	Total Revenues	\$ 5,877,294	\$ 5,319,702	\$ 557,593	10.5%	\$ 5,748,302	\$ 128,992	2.2%
Direct Operating Expenses:							Direct Operating Expenses:							
1,053,159	1,106,451	53,292	4.8%	1,067,551	14,393	1.3%	Salaries and Wages	4,160,236	4,390,118	229,882	5.2%	3,928,192	(232,045)	(5.9%)
269,033	371,828	102,795	27.6%	188,809	(80,224)	(42.5%)	Benefits	1,441,077	1,481,738	40,661	2.7%	1,348,403	(92,674)	(6.9%)
64,571	66,359	1,788	2.7%	93,531	28,960	31.0%	Purchased Services	222,939	265,435	42,496	16.0%	277,319	54,381	19.6%
46,011	48,734	2,723	5.6%	57,563	11,552	20.1%	Medical Supplies	181,657	194,936	13,279	6.8%	184,095	2,439	1.3%
111,599	101,118	(10,481)	(10.4%)	94,894	(16,705)	(17.6%)	Other Supplies	324,711	404,472	79,761	19.7%	292,496	(32,215)	(11.0%)
650	2,400	1,750	72.9%	580	(70)	(12.1%)	Contracted Physician Expense	2,675	9,600	6,925	72.1%	3,014	339	11.2%
490	5,625	5,135	91.3%	6,802	6,312	92.8%	Medical Services	3,805	22,500	18,695	83.1%	11,539	7,734	67.0%
22,396	27,048	4,652	17.2%	34,153	11,757	34.4%	Drugs	71,567	108,192	36,625	33.9%	111,881	40,315	36.0%
56,642	45,991	(10,651)	(23.2%)	34,374	(22,268)	(64.8%)	Repairs and Maintenance	171,614	183,964	12,350	6.7%	125,971	(45,643)	(36.2%)
47,537	42,433	(5,104)	(12.0%)	36,056	(11,481)	(31.8%)	Utilities	150,951	169,732	18,781	11.1%	152,730	1,779	1.2%
13,854	24,181	10,327	42.7%	5,576	(8,278)	(148.5%)	Other Expense	41,879	96,724	54,845	56.7%	35,267	(6,613)	(18.8%)
21	19	(2)	(10.5%)	27	6	22.2%	Interest Expense	86	76	(10)	(13.2%)	109	23	21.1%
-	-	-	-	-	-	-	Principal Expenditure	-	-	-	-	242	242	-
8,002	10,606	2,604	24.6%	10,238	2,236	21.8%	Insurance	32,008	42,423	10,414	24.5%	40,950	8,942	21.8%
1,693,965	1,852,792	158,827	8.6%	1,630,153	(63,812)	(3.9%)	Total Operating Expenses	6,805,205	7,369,909	564,705	7.7%	6,512,210	(292,995)	(4.5%)
\$ (173,091)	\$ (518,232)	\$ 345,141	(66.6%)	\$ (188,351)	\$ 15,260	(8.1%)	Net Performance before Depreciation & Overhead Allocations	\$ (927,910)	\$ (2,050,208)	\$ 1,122,297	(54.7%)	\$ (763,908)	\$ (164,002)	21.5%
51,301	51,730	429	0.8%	50,466	(835)	(1.7%)	Depreciation	206,375	206,920	546	0.3%	201,927	(4,448)	(2.2%)
Overhead Allocations:							Overhead Allocations:							
2,326	2,556	230	9.0%	4,360	2,034	46.7%	OH Risk Management	10,402	10,224	(178)	(1.7%)	18,536	8,134	43.9%
1,359	1,578	219	13.9%	848	(511)	(60.3%)	OH Internal Audit	4,379	6,312	1,933	30.6%	4,771	392	8.2%
5,911	8,184	2,273	27.8%	2,652	(3,259)	(122.9%)	OH Administration	23,305	32,736	9,431	28.8%	23,774	469	2.0%
25,312	48,708	23,396	48.0%	48,113	22,801	47.4%	OH Human Resources	160,819	194,832	34,013	17.5%	201,863	41,044	20.3%
19,410	15,189	(4,221)	(27.8%)	11,583	(7,827)	(67.6%)	OH Legal	53,786	60,756	6,970	11.5%	59,558	5,772	9.7%
1,797	1,965	168	8.5%	2,011	214	10.6%	OH Records Management	6,537	7,860	1,323	16.8%	7,208	671	9.3%
6,970	7,229	259	3.6%	6,253	(717)	(11.5%)	OH Compliance	27,160	28,916	1,756	6.1%	24,980	(2,180)	(8.7%)
-	-	-	-	22,336	22,336	-	OH IT Operations	378	-	(378)	-	72,034	71,656	99.5%
-	-	-	-	5,414	5,414	-	OH IT Security	-	-	-	-	26,111	26,111	100.0%
18,009	19,878	1,869	9.4%	18,065	56	0.3%	OH Finance	72,450	79,512	7,062	8.9%	74,928	2,478	3.3%
5,175	8,194	3,019	36.8%	6,014	839	14.0%	OH Corporate Communications	22,474	32,776	10,302	31.4%	25,187	2,713	10.8%
75,023	89,748	14,725	16.4%	8,460	(66,563)	(786.8%)	OH Information Technology	296,432	358,992	62,560	17.4%	35,927	(260,505)	(725.1%)
-	-	-	-	106,662	106,662	-	OH IT Applications	6,844	-	(6,844)	-	335,017	328,173	98.0%
-	-	-	-	14,536	14,536	-	OH IT Service Center	286	-	(286)	-	73,428	73,142	99.6%
16,571	19,301	2,730	14.1%	9,059	(7,512)	(82.9%)	OH Corporate Quality	63,090	77,204	14,114	18.3%	35,686	(27,404)	(76.8%)

Skilled Nursing Center Statement of Revenues and Expenses
 For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	30,908	30,908	-		-	-	-	141,291	141,291	-	
8,897	11,446	2,549	22.3%	4,338	(4,559)	(105.1%)	OH Security Services							
425	642	217	33.8%	-	(425)	-	OH Supply Chain	33,491	45,784	12,293	26.8%	33,227	(264)	(0.8%)
683	691	8	1.2%	-	(683)	-	OH Health Information Management	2,713	2,568	(145)	(5.6%)	-	(2,713)	-
-	-	-	-	4,912	4,912	-	OH Reimbursement	2,713	2,764	51	1.8%	-	(2,713)	-
18,379	20,928	2,549	12.2%	13,195	(5,184)	(39.3%)	OH Clinical Labor Pool	-	-	-	-	21,160	21,160	-
6,365	3,318	(3,047)	(91.8%)	8,972	2,607	29.1%	OH Clinical Services Administration	68,638	83,712	15,074	18.0%	51,210	(17,428)	(34.0%)
703	1,623	920	56.7%	1,535	832	54.2%	OH Support Services	26,182	13,272	(12,910)	(97.3%)	35,175	8,993	25.6%
665	1,038	373	35.9%	702	37	5.3%	OH Mailroom	5,275	6,492	1,217	18.7%	5,708	433	7.6%
2,695	3,132	437	14.0%	2,260	(435)	(19.2%)	OH Patient Experience	2,369	4,152	1,783	42.9%	1,466	(903)	(61.6%)
4,708	5,749	1,041	18.1%	6,631	1,923	29.0%	OH External Affairs	10,383	12,528	2,145	17.1%	9,596	(787)	(8.2%)
1,132	2,255	1,123	49.8%	-	(1,132)	-	OH Strategic Initiatives and Projects	19,704	22,996	3,292	14.3%	23,324	3,620	15.5%
222,515	273,352	50,837	18.6%	339,819	117,304	34.5%	OH Employee Health	753	9,020	8,267	91.7%	-	(753)	-
							Total Overhead Allocations-	920,563	1,093,408	172,845	15.8%	1,341,165	420,602	31.4%
1,967,781	2,177,874	210,094	9.6%	2,020,439	52,658	2.6%	Total Expenses	7,932,143	8,670,238	738,095	8.5%	8,055,302	123,160	1.5%
\$ (446,907)	\$ (843,314)	\$ 396,407	(47.0%)	\$ (578,636)	\$ 131,729	(22.8%)	Net Margin	\$ (2,054,848)	\$ (3,350,536)	\$ 1,295,688	(38.7%)	\$ (2,307,001)	\$ 252,152	(10.9%)
235,834	284,847	(49,013)	(17.2%)	-	235,834	-	Capital Contributions.	331,280	1,139,388	(808,108)	(70.9%)	-	331,280	-
-	\$ 803,260	\$ (803,260)	-	-	-	-	Transfer In/(Out)	\$ 1,512,496	\$ 3,213,040	\$ (1,700,544)	(52.9%)	\$ 1,728,365	\$ 215,869	12.5%

er Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Gross Patient Revenue	\$ 1,160,831	\$ 849,254	\$ 1,078,177	\$ 1,089,185	\$ 4,177,447
Contractual Allowance	111,539	(58,508)	110,928	32,868	196,827
Charity Care	316,524	224,388	290,226	293,766	1,124,903
Bad Debt	8,886	(1,378)	17,781	1,567	26,856
Total Contractuals and Bad Debt	436,948	164,502	418,935	328,201	1,348,586
Net Patient Service Revenue	723,882	684,752	659,242	760,984	2,828,861
Collection %	62.36%	80.63%	61.14%	69.87%	67.72%
Non-Operating Revenues					
Intergovernmental Revenue	758,333	758,333	758,333	758,333	3,033,333
Other Revenue	941	11,484	1,119	1,557	15,100
Total Other Revenues	\$ 759,274	\$ 769,817	\$ 759,452	\$ 759,890	\$ 3,048,434
Total Non-Operating Revenues	\$ 1,483,156	\$ 1,454,569	\$ 1,418,694	\$ 1,520,874	\$ 5,877,294
Direct Operating Expenses:					
Salaries and Wages	994,370	1,284,080	828,628	1,053,159	4,160,236
Benefits	340,214	469,103	362,727	269,033	1,441,077
Purchased Services	63,866	55,287	39,214	64,571	222,939
Medical Supplies	44,845	46,007	44,793	46,011	181,657
Other Supplies	93,355	42,079	77,678	111,599	324,711
Contracted Physician Expense	241	236	1,549	650	2,675
Medical Services	1,464	1,490	362	490	3,805
Drugs	19,057	15,501	14,613	22,396	71,567
Repairs and Maintenance	66,619	28,430	19,923	56,642	171,614
Utilities	28,196	39,360	35,859	47,537	150,951

er Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Other Expense	9,808	9,354	8,864	13,854	41,879
Interest Expense	23	21	21	21	86
Insurance	8,002	8,002	8,002	8,002	32,008
Total Operating Expenses	1,670,058	1,998,950	1,442,232	1,693,965	6,805,205
Net Performance before Depreciation & Overhead Allocations	\$ (186,901)	\$ (544,381)	\$ (23,538)	\$ (173,091)	\$ (927,910)
Depreciation	51,901	51,823	51,349	51,301	206,375
<i>Overhead Allocations:</i>					
OH Risk Management	3,125	4,894	57	2,326	10,402
OH Internal Audit	895	916	1,209	1,359	4,379
OH Administration	5,529	22,521	(10,656)	5,911	23,305
OH Human Resources	34,719	70,578	30,210	25,312	160,819
OH Legal	11,274	18,778	4,324	19,410	53,786
OH Records Management	1,659	2,274	807	1,797	6,537
OH Compliance	6,642	12,943	605	6,970	27,160
OH IT Operations	1,695	(1,317)	-	-	378
OH IT Security	6	(6)	-	-	-
OH Finance	17,330	28,605	8,506	18,009	72,450
OH Corporate Communications	5,760	8,131	3,408	5,175	22,474
OH Information Technology	79,951	75,520	65,938	75,023	296,432
OH IT Applications	250	6,594	-	-	6,844
OH IT Service Center	171	115	-	-	286
OH Corporate Quality	15,489	30,872	158	16,571	63,090
OH Supply Chain	7,923	11,605	5,066	8,897	33,491

er Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
OH Health Information Management	1,887	826	(425)	425	2,713
OH Reimbursement	678	728	624	683	2,713
OH Clinical Services Administration	17,701	30,395	2,163	18,379	68,638
OH Support Services	8,965	8,612	2,240	6,365	26,182
OH Mailroom	1,759	1,682	1,131	703	5,275
OH Patient Experience	259	737	708	665	2,369
OH External Affairs	2,352	4,676	660	2,695	10,383
OH Strategic Initiatives and Projects	5,311	7,917	1,768	4,708	19,704
OH Employee Health	1	63	(443)	1,132	753
Total Overhead Allocations	231,331	348,659	118,058	222,515	920,563
Total Expenses	1,953,290	2,399,432	1,611,639	1,967,781	7,932,143
Net Margin	\$ (470,134)	\$ (944,863)	\$ (192,945)	\$ (446,907)	\$ (2,054,848)
Capital Contributions.	80,562	(75,411)	90,295	235,834	331,280
General Fund Support/Transfer In	-	-	\$1,512,496	-	\$1,512,496



Census	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Current Year Total	Prior Year Total
Admissions	7	2	9	9									27	26
Discharges	5	2	13	9									29	29
Average Daily Census	99	100	97	97	-	-	-	-	-	-	-	-	98	96
Budget Census	96	96	96	96	96	96	96	96	96	96	96	96	96	99
Occupancy % (120 licensed beds)	82%	83%	81%	80%	0%	0%	0%	0%	0%	0%	0%	0%	82%	80%
Days By Payor Source:														
Medicaid	-	-	-										-	-
Managed Care Medicaid	2,113	2,040	1,982	1,962									8,097	7,372
Medicare	19	42	48	53									162	92
Private Pay	31	32	33	34									130	254
Hospice	62	60	59	31									212	415
Charity	829	808	834	831									3,302	3,656
Optum/VA	-	6	44	82									132	-
Total Resident Days	3,054	2,988	3,000	2,993	-	-	-	-	-	-	-	-	12,035	11,789

Lakeside Medical Center Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 9,269,052	\$ 10,690,514	\$ (1,421,462)	(13.3%)	\$ 10,417,573	\$ (1,148,521)	(11.0%)	Gross Patient Revenue	\$ 35,612,156	\$ 42,755,226	\$ (7,143,070)	(16.7%)	\$ 38,273,208	\$ (2,661,052)	(7.0%)
5,538,590	7,505,407	(1,966,817)	(26.2%)	8,016,401	(2,477,811)	(30.9%)	Contractual Allowance	22,840,876	30,017,393	(7,176,517)	(23.9%)	27,279,680	(4,438,805)	(16.3%)
607,224	488,198	119,026	24.4%	235,833	371,391	157.5%	Charity Care	2,499,461	1,952,516	546,945	28.0%	1,758,138	741,322	42.2%
1,478,934	946,900	532,034	56.2%	453,486	1,025,448	226.1%	Bad Debt	3,359,364	3,787,067	(427,704)	(11.3%)	3,519,164	(159,800)	(4.5%)
7,624,748	8,940,505	(1,315,758)	(14.7%)	8,705,720	(1,080,972)	(12.4%)	Total Contractuals and Bad Debt	28,699,700	35,756,976	(7,057,276)	(19.7%)	32,556,982	(3,857,283)	(11.8%)
679,338	585,803	93,535	16.0%	1,237,180	(557,842)	(45.1%)	Other Patient Revenue	2,696,960	2,343,211	353,749	15.1%	4,948,719	(2,251,758)	(45.5%)
2,323,642	2,335,811	(12,169)	(0.5%)	2,949,032	(625,390)	(21.2%)	Net Patient Service Revenue	9,609,417	9,341,461	267,956	2.9%	10,664,944	(1,055,528)	(9.9%)
25.07%	21.85%			28.31%			Collection %	26.98%	21.85%		27.87%			
10,000	40,879	(30,879)	(75.5%)	113,473	(103,473)	(91.2%)	Grants	19,000	163,516	(144,516)	(88.4%)	224,560	(205,560)	(91.5%)
16,252	23,958	(7,706)	(32.2%)	24,271	(8,018)	(33.0%)	Other Revenue	67,184	95,832	(28,648)	(29.9%)	70,379	(3,195)	(4.5%)
\$ 2,349,895	\$ 2,400,648	\$ (50,754)	(2.1%)	\$ 3,086,776	\$ (736,882)	(23.9%)	Total Revenues	\$ 9,695,601	\$ 9,600,809	\$ 94,792	1.0%	\$ 10,959,883	\$ (1,264,282)	(11.5%)
Direct Operating Expenses:														
1,821,966	1,822,784	819	-	1,652,352	(169,614)	(10.3%)	Salaries and Wages	7,208,406	7,234,937	26,531	0.4%	6,375,496	(832,910)	(13.1%)
361,627	409,972	48,344	11.8%	211,166	(150,461)	(71.3%)	Benefits	1,866,167	1,633,415	(232,752)	(14.2%)	1,610,082	(256,085)	(15.9%)
572,353	427,228	(145,125)	(34.0%)	393,850	(178,503)	(45.3%)	Purchased Services	1,372,197	1,708,911	336,714	19.7%	1,335,605	(36,592)	(2.7%)
95,057	146,242	51,185	35.0%	132,200	37,143	28.1%	Medical Supplies	391,431	584,966	193,535	33.1%	502,674	111,243	22.1%
80,650	95,806	15,157	15.8%	78,379	(2,270)	(2.9%)	Other Supplies	251,489	383,225	131,737	34.4%	234,443	(17,045)	(7.3%)
650,161	659,293	9,132	1.4%	642,738	(7,423)	(1.2%)	Contracted Physician Expense	2,537,489	2,637,171	99,682	3.8%	2,826,212	288,723	10.2%
16,905	65,592	48,687	74.2%	78,495	61,590	78.5%	Drugs	98,483	262,369	163,886	62.5%	255,020	156,538	61.4%
173,022	156,565	(16,457)	(10.5%)	215,856	42,834	19.8%	Repairs and Maintenance	529,552	626,261	96,709	15.4%	715,896	186,344	26.0%
37,003	38,438	1,435	3.7%	49,111	12,108	24.7%	Lease and Rental	124,587	153,752	29,165	19.0%	146,535	21,948	15.0%
91,563	99,481	7,918	8.0%	81,474	(10,089)	(12.4%)	Utilities	374,236	397,924	23,688	6.0%	296,176	(78,061)	(26.4%)
100,888	67,696	(33,192)	(49.0%)	72,507	(28,381)	(39.1%)	Other Expense	173,958	270,785	96,828	35.8%	219,822	45,865	20.9%
1,187	1,178	(9)	(0.8%)	1,516	329	21.7%	Interest Expense	4,731	4,692	(39)	(0.8%)	6,050	1,319	21.8%
16,155	21,392	5,238	24.5%	21,260	5,106	24.0%	Insurance	64,618	85,568	20,950	24.5%	85,041	20,423	24.0%
4,018,535	4,011,667	(6,868)	(0.2%)	3,630,903	(387,632)	(10.7%)	Total Operating Expenses	14,997,343	15,983,976	986,633	6.2%	14,609,053	(388,291)	(2.7%)
\$ (1,668,640)	\$ (1,611,019)	\$ (57,621)	3.6%	\$ (544,127)	\$ (1,124,514)	206.7%	Net Performance before Depreciation & Overhead Allocations	\$ (5,301,742)	\$ (6,383,167)	\$ 1,081,425	(16.9%)	\$ (3,649,170)	\$ (1,652,572)	45.3%
220,009	203,915	(16,095)	(7.9%)	202,590	(17,420)	(8.6%)	Depreciation	881,792	815,659	(66,133)	(8.1%)	808,331	(73,462)	(9.1%)
Overhead Allocations:														
5,788	6,058	270	4.5%	10,630	4,842	45.6%	OH Risk Management	21,390	24,232	2,842	11.7%	45,190	23,800	52.7%
18,499	27,390	8,891	32.5%	28,504	10,005	35.1%	OH Revenue Cycle	83,048	109,560	26,512	24.2%	161,737	78,689	48.7%
3,382	3,742	360	9.6%	2,067	(1,315)	(63.6%)	OH Internal Audit	9,072	14,968	5,896	39.4%	11,633	2,561	22.0%
14,707	19,401	4,694	24.2%	6,465	(8,242)	(127.5%)	OH Administration	47,667	77,604	29,937	38.6%	57,960	10,293	17.8%
35,545	68,399	32,854	48.0%	62,564	27,019	43.2%	OH Human Resources	225,836	273,596	47,760	17.5%	262,495	36,659	14.0%
48,298	36,008	(12,290)	(34.1%)	28,238	(20,060)	(71.0%)	OH Legal	113,620	144,032	30,412	21.1%	145,197	31,577	21.7%
4,472	4,657	185	4.0%	4,904	432	8.8%	OH Records Management	13,534	18,628	5,094	27.3%	17,574	4,040	23.0%
17,344	17,138	(206)	(1.2%)	15,245	(2,099)	(13.8%)	OH Compliance	55,718	68,552	12,834	18.7%	60,901	5,183	8.5%
-	-	-	-	54,453	54,453	-	OH IT Operations	1,563	-	(1,563)	-	175,616	174,053	99.1%
-	-	-	-	13,199	13,199	-	OH IT Security	3	-	(3)	-	63,656	63,653	100.0%
44,811	47,126	2,315	4.9%	44,042	(769)	(1.7%)	OH Finance	147,978	188,504	40,526	21.5%	182,670	34,692	19.0%
12,877	19,425	6,548	33.7%	14,663	1,786	12.2%	OH Corporate Communications	45,796	77,700	31,904	41.1%	61,405	15,609	25.4%
292,627	350,061	57,434	16.4%	20,625	(272,002)	(1,318.8%)	OH Information Technology	1,156,234	1,400,244	244,010	17.4%	87,587	(1,068,647)	(1,220.1%)
-	-	-	-	260,036	260,036	-	OH IT Applications	11,932	-	(11,932)	-	816,751	804,819	98.5%
-	-	-	-	35,438	35,438	-	OH IT Service Center	585	-	(585)	-	179,012	178,427	99.7%

Lakeside Medical Center Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	22,085	22,085	-	OH Corporate Quality	-	-	-	-	87,001	87,001	-
-	-	-	-	23,181	23,181	-	OH Security Services	-	-	-	-	105,968	105,968	-
22,139	27,136	4,997	18.4%	10,576	(11,563)	(109.3%)	OH Supply Chain	68,795	108,544	39,749	36.6%	81,007	12,212	15.1%
2,126	3,209	1,083	33.7%	12,280	10,154	82.7%	OH Health Information Management	13,566	12,836	(730)	(5.7%)	50,265	36,699	73.0%
5,241	448	(4,793)	(1,069.9%)	23,016	17,775	77.2%	OH Coding	41,771	1,792	(39,979)	(2,231.0%)	97,626	55,855	57.2%
1,700	1,637	(63)	(3.8%)	470	(1,230)	(261.7%)	OH Reimbursement	5,564	6,548	984	15.0%	2,180	(3,384)	(155.2%)
-	-	-	-	11,976	11,976	-	OH Clinical Labor Pool	-	-	-	-	51,588	51,588	-
-	-	-	-	32,168	32,168	-	OH Clinical Services Administration	-	-	-	-	124,845	124,845	-
-	-	-	-	21,874	21,874	-	OH Support Services	-	-	-	-	85,754	85,754	-
1,750	3,847	2,097	54.5%	3,743	1,993	53.2%	OH Mailroom	10,578	15,388	4,810	31.3%	13,916	3,338	24.0%
-	-	-	-	1,711	1,711	-	OH Patient Experience	-	-	-	-	3,575	3,575	-
6,706	7,425	719	9.7%	5,511	(1,195)	(21.7%)	OH External Affairs	21,224	29,700	8,476	28.5%	23,394	2,170	9.3%
-	-	-	-	16,166	16,166	-	OH Strategic Initiatives and Projects	-	-	-	-	56,861	56,861	-
2,816	5,347	2,531	47.3%	-	(2,816)	-	OH Employee Health	2,163	21,388	19,225	89.9%	-	(2,163)	-
540,828	648,454	107,626	16.6%	785,830	245,002	31.2%	Total Overhead Allocations-	2,097,637	2,593,816	496,179	19.1%	3,113,364	1,015,727	32.6%
4,779,372	4,864,036	84,664	1.7%	4,619,323	(160,050)	(3.5%)	Total Expenses	17,976,772	19,393,452	1,416,679	7.3%	18,530,747	553,975	3.0%
\$ (2,429,478)	\$ (2,463,388)	\$ 33,910	(1.4%)	\$ (1,532,547)	\$ (896,931)	58.5%	Net Margin	\$ (8,281,171)	\$ (9,792,643)	\$ 1,511,471	(15.4%)	\$ (7,570,864)	\$ (710,307)	9.4%
265,038	347,803	(82,765)	(23.8%)	344,508	(79,470)	(23.1%)	Capital Contributions.	384,507	1,391,212	(1,006,705)	(72.4%)	427,221	(42,713)	(10.0%)
-	\$ 2,268,486	\$ (2,268,486)	-	-	-	-	Transfer In/(Out)	\$ 5,732,224	\$ 9,073,942	\$ (3,341,718)	(36.8%)	\$ 7,133,718	\$ 1,401,494	19.6%

Quarter Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Gross Patient Revenue	\$ 9,079,462	\$ 8,382,753	\$ 8,880,889	\$ 9,269,052	\$ 35,612,156
Contractual Allowance	6,550,927	5,430,705	5,320,654	5,538,590	22,840,876
Charity Care	773,969	592,549	525,718	607,224	2,499,461
Bad Debt	(99,497)	1,179,770	800,157	1,478,934	3,359,364
Total Contractuals and Bad Debt	7,225,399	7,203,024	6,646,529	7,624,748	28,699,700
Other Patient Revenue	124,437	124,437	1,768,748	679,338	2,696,960
Net Patient Service Revenue	1,978,501	1,304,167	4,003,108	2,323,642	9,609,417
Collection %	21.79%	15.56%	45.08%	25.07%	26.98%
Non-Operating Revenues					
Grants	2,000	6,000	1,000	10,000	19,000
Other Revenue	17,124	17,418	16,390	16,252	67,184
Total Other Revenues	\$ 19,124	\$ 23,418	\$ 17,390	\$ 26,252	\$ 86,184
Total Non-Operating Revenues	\$ 1,997,625	\$ 1,327,584	\$ 4,020,498	\$ 2,349,895	\$ 9,695,601
Direct Operating Expenses:					
Salaries and Wages	1,803,631	1,721,829	1,860,980	1,821,966	7,208,406
Benefits	447,794	565,105	491,641	361,627	1,866,167
Purchased Services	372,561	181,039	246,244	572,353	1,372,197
Medical Supplies	112,111	76,400	107,863	95,057	391,431
Other Supplies	32,230	33,318	105,291	80,650	251,489
Contracted Physician Expense	604,644	649,072	633,612	650,161	2,537,489
Drugs	39,508	26,256	15,814	16,905	98,483
Repairs and Maintenance	124,774	100,080	131,676	173,022	529,552
Lease and Rental	41,427	21,310	24,847	37,003	124,587

Quarter Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Utilities	115,310	80,490	86,873	91,563	374,236
Other Expense	21,872	23,476	27,721	100,888	173,958
Interest Expense	1,183	1,178	1,182	1,187	4,731
Insurance	16,154	16,155	16,155	16,155	64,618
Total Operating Expenses	3,733,199	3,495,708	3,749,901	4,018,535	14,997,343
Net Performance before Depreciation & Overhead Allocations	\$ (1,735,575)	\$ (2,168,124)	\$ 270,597	\$ (1,668,640)	\$ (5,301,742)
Depreciation	220,489	220,489	220,805	220,009	881,792
<i>Overhead Allocations:</i>					
OH Risk Management	7,067	8,436	99	5,788	21,390
OH Revenue Cycle	32,041	28,177	4,331	18,499	83,048
OH Internal Audit	2,025	1,580	2,085	3,382	9,072
OH Administration	12,506	38,823	(18,369)	14,707	47,667
OH Human Resources	48,755	99,112	42,424	35,545	225,836
OH Legal	25,499	32,370	7,453	48,298	113,620
OH Records Management	3,751	3,920	1,391	4,472	13,534
OH Compliance	15,021	22,311	1,042	17,344	55,718
OH IT Operations	3,834	(2,271)	-	-	1,563
OH IT Security	14	(11)	-	-	3
OH Finance	39,194	49,309	14,664	44,811	147,978
OH Corporate Communications	13,028	14,016	5,875	12,877	45,796
OH Information Technology	311,848	294,567	257,192	292,627	1,156,234
OH IT Applications	566	11,366	-	-	11,932
OH IT Service Center	387	198	-	-	585

Inter Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
OH Supply Chain	17,918	20,005	8,733	22,139	68,795
OH Health Information Management	9,437	4,129	(2,126)	2,126	13,566
OH Coding	28,776	13,024	(5,270)	5,241	41,771
OH Reimbursement	1,534	1,255	1,075	1,700	5,564
OH Mailroom	3,979	2,899	1,950	1,750	10,578
OH External Affairs	5,320	8,060	1,138	6,706	21,224
OH Employee Health	2	108	(763)	2,816	2,163
Total Overhead Allocations	582,502	651,383	322,924	540,828	2,097,637
Total Expenses	4,536,190	4,367,580	4,293,630	4,779,372	17,976,772
Net Margin	\$ (2,538,565)	\$ (3,039,996)	\$ (273,132)	\$ (2,429,478)	\$ (8,281,171)
Capital Contributions.	-	41,798	77,671	265,038	384,507
General Fund Support/Transfer In	-	-	\$5,732,224	-	\$5,732,224



**Lakeside Medical Center
Statistical Information**

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total	% Var to Prior Yr
Admissions																	
Pediatrics	-	1	1	-	-	-	-	-	-	-	-	-	2	3	(36.5%)	3	(33.3%)
Adult	68	57	84	62	-	-	-	-	-	-	-	-	271	158	72.1%	150	80.7%
Total	68	58	85	62	-	-	-	-	-	-	-	-	273	161	69.9%	153	78.4%
Adjusted Admissions	244	212	322	217	-	-	-	-	-	-	-	-	995	932	6.8%	929	7.1%
Patient Days																	
Med Surg (14 beds)	31	26	44	38	-	-	-	-	-	-	-	-	139	63	121.2%	83	67.5%
Pediatrics (12 beds)	-	-	-	-	-	-	-	-	-	-	-	-	-	46	(100.0%)	8	(100.0%)
Telemetry (22 beds)	191	117	124	132	-	-	-	-	-	-	-	-	564	807	(30.1%)	265	112.8%
ICU (6 beds)	62	77	95	134	-	-	-	-	-	-	-	-	368	307	19.8%	256	43.8%
Obstetrics (16 beds)	-	-	-	-	-	-	-	-	-	-	-	-	-	84	(100.0%)	-	-
Total (70 beds)	284	220	263	304	-	-	-	-	-	-	-	-	1,071	1,307	(18.0%)	612	75.0%
Adjusted Acute Patient Days	1,019	805	996	1,064	-	-	-	-	-	-	-	-	3,884	7,575	(48.7%)	3,643	6.6%
Other Key Inpatient Statistics																	
Occupancy Percentage	13%	10%	12%	14%	0%	0%	0%	0%	0%	0%	0%	0%	4%	15%	(72.4%)	7%	(41.0%)
Average Daily Census (excl. newborns)	9.2	7.3	8.5	9.8	-	-	-	-	-	-	-	-	8.7	10.6	(18.1%)	5.0	75.0%
Average Daily Census (incl. newborns)	9.2	7.3	8.5	9.8	-	-	-	-	-	-	-	-	8.7	11.1	(21.4%)	5.0	75.0%
Average Length of Stay (excl newborns)	4.18	3.79	3.09	4.90	-	-	-	-	-	-	-	-	3.99	8.13	(50.9%)	3.97	0.5%
Average Length of Stay (incl newborns)	4.18	3.79	3.09	4.90	-	-	-	-	-	-	-	-	3.99	8.48	(52.9%)	3.97	0.5%
Case Mix Index- Medicare	1.6980	1.0335	1.3451	1.6444	-	-	-	-	-	-	-	-	1.4303	1.5255	(6.2%)	1.4132	1.2%
Case Mix Index- Medicaid	0.5079	-	-	0.7939	-	-	-	-	-	-	-	-	0.4339	-	-	-	-
Case Mix Index- All Payers	1.1395	1.1550	1.2398	1.1598	-	-	-	-	-	-	-	-	1.1735	1.4756	(20.5%)	1.3396	(12.4%)
Emergency Room and Outpatients																	
ER Admissions	55	47	74	54	-	-	-	-	-	-	-	-	230	16	1,337.5%	109	111.0%
ER Visits	1,625	1,538	1,697	1,731	-	-	-	-	-	-	-	-	6,591	6,960	(5.3%)	6,868	(4.0%)
ER and Outpatient Visits	1,950	1,821	2,107	2,015	-	-	-	-	-	-	-	-	7,893	8,288	(4.8%)	7,759	1.7%
Observation Patient Stays	88	85	55	88	-	-	-	-	-	-	-	-	316	471	(32.9%)	378	(16.4%)
Surgery and Other Procedures																	
Inpatient Surgeries	10	17	9	11	-	-	-	-	-	-	-	-	47	236	(80.1%)	48	(2.1%)
Outpatient Surgeries	6	4	2	-	-	-	-	-	-	-	-	-	12	-	-	4	200.0%
Endoscopies	10	3	3	2	-	-	-	-	-	-	-	-	18	4	350.0%	12	50.0%
Radiology Procedures	2,174	2,025	2,131	2,175	-	-	-	-	-	-	-	-	8,505	9,600	(11.4%)	8,914	(4.6%)
Lab Charges	10,193	8,994	11,348	10,724	-	-	-	-	-	-	-	-	41,259	42,636	(3.2%)	42,898	(3.8%)
Operational Performance																	
Gross Revenue Per Adj Pat Day	8,908	10,419	8,917	8,709	-	-	-	-	-	-	-	-	9,238	12,094	(23.6%)	10,509	(12.1%)
Net Revenue Per Adj Pat Day	1,941	1,621	4,019	2,183	-	-	-	-	-	-	-	-	2,441	2,643	(7.6%)	2,948	(17.2%)
Salaries & Benefits as % of Net Pat Revenue	114%	175%	59%	94%	-	-	-	-	-	-	-	-	94%	95%	(0.5%)	75%	26.1%
Labor Cost per Adj Pat Day	2,209	2,842	2,362	2,052	-	-	-	-	-	-	-	-	2,366	2,503	(5.5%)	2,201	7.5%
Total Expense Per Adj Pat Day	3,663	4,345	3,765	3,776	-	-	-	-	-	-	-	-	3,887	4,516	(13.9%)	4,023	(3.4%)

Community Health Centers Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 3,317,202	\$ 3,386,019	\$ (68,817)	(2.0%)	\$ 2,812,330	\$ 504,873	18.0%	Gross Patient Revenue	\$ 12,994,302	\$ 13,537,182	\$ (542,880)	(4.0%)	\$ 12,304,933	\$ 689,368	5.6%
1,131,874	1,148,413	(16,539)	(1.4%)	894,111	237,763	26.6%	Contractual Allowance	4,675,748	4,596,324	79,424	1.7%	3,726,469	949,278	25.5%
1,285,945	1,175,479	110,466	9.4%	924,346	361,599	39.1%	Charity Care	5,006,333	4,693,965	312,368	6.7%	4,254,676	751,658	17.7%
351,836	552,220	(200,384)	(36.3%)	488,188	(136,352)	(27.9%)	Bad Debt	1,211,926	2,209,858	(997,932)	(45.2%)	2,187,209	(975,282)	(44.6%)
2,769,656	2,876,112	(106,456)	(3.7%)	2,306,645	463,010	20.1%	Total Contractuals and Bad Debt	10,894,007	11,500,147	(606,140)	(5.3%)	10,168,354	725,654	7.1%
614,253	539,126	75,127	13.9%	645,491	(31,237)	(4.8%)	Other Patient Revenue	2,457,013	2,156,506	300,507	13.9%	2,329,488	127,525	5.5%
1,161,800	1,049,033	112,767	10.7%	1,151,175	10,625	0.9%	Net Patient Service Revenue	4,557,307	4,193,541	363,766	8.7%	4,466,068	91,239	2.0%
35.02%	30.98%			40.93%			Collection %	35.07%	30.98%		36.29%			
815,328	702,674	112,654	16.0%	603,899	211,429	35.0%	Grants	2,751,563	2,810,688	(59,124)	(2.1%)	2,231,883	519,680	23.3%
872	22,306	(21,434)	(96.1%)	1,088	(216)	(19.9%)	Other Revenue	58,879	89,223	(30,344)	(34.0%)	65,957	(7,077)	(10.7%)
\$ 1,978,000	\$ 1,774,013	\$ 203,987	11.5%	\$ 1,756,162	\$ 221,838	12.6%	Total Revenues	\$ 7,367,750	\$ 7,093,452	\$ 274,298	3.9%	\$ 6,763,908	\$ 603,842	8.9%
							Direct Operating Expenses:							
2,146,563	2,342,972	196,410	8.4%	1,908,502	(238,060)	(12.5%)	Salaries and Wages	8,337,434	9,319,640	982,205	10.5%	7,194,047	(1,143,387)	(15.9%)
442,761	649,053	206,293	31.8%	292,556	(150,204)	(51.3%)	Benefits	2,193,932	2,588,357	394,425	15.2%	1,949,487	(244,445)	(12.5%)
15,982	179,288	163,306	91.1%	46,042	30,060	65.3%	Purchased Services	73,876	717,152	643,276	89.7%	112,049	38,173	34.1%
72,154	82,609	10,455	12.7%	55,613	(16,541)	(29.7%)	Medical Supplies	273,092	330,434	57,342	17.4%	253,774	(19,318)	(7.6%)
10,646	28,798	18,152	63.0%	21,433	10,787	50.3%	Other Supplies	40,484	115,192	74,707	64.9%	69,614	29,130	41.8%
7,118	-	(7,118)	-	-	(7,118)	-	Contracted Physician Expense	7,118	-	(7,118)	-	-	(7,118)	-
51,614	26,340	(25,274)	(96.0%)	90,149	38,535	42.7%	Medical Services	109,530	105,360	(4,170)	(4.0%)	353,463	243,933	69.0%
41,271	71,442	30,170	42.2%	55,185	13,914	25.2%	Drugs	89,938	285,767	195,829	68.5%	244,966	155,028	63.3%
45,154	179,694	134,540	74.9%	61,279	16,125	26.3%	Repairs and Maintenance	176,396	718,775	542,379	75.5%	188,130	11,733	6.2%
82,815	103,595	20,780	20.1%	172,355	89,540	52.0%	Lease and Rental	353,891	414,379	60,488	14.6%	558,062	204,170	36.6%
12,124	15,366	3,242	21.1%	12,995	871	6.7%	Utilities	47,208	61,464	14,256	23.2%	41,235	(5,973)	(14.5%)
58,676	72,929	14,253	19.5%	80,439	21,763	27.1%	Other Expense	193,899	291,716	97,817	33.5%	276,341	82,442	29.8%
32,942	30,716	(2,226)	(7.2%)	35,432	2,489	7.0%	Interest Expense	133,466	122,864	(10,602)	(8.6%)	143,317	9,851	6.9%
-	-	-	-	-	-	-	Principal Expenditure	-	-	-	-	52,103	52,103	-
4,495	9,261	4,765	51.5%	6,635	2,140	32.3%	Insurance	17,982	37,043	19,061	51.5%	26,542	8,560	32.3%
3,024,315	3,792,062	767,747	20.2%	2,838,615	(185,701)	(6.5%)	Total Operating Expenses	12,048,246	15,108,142	3,059,896	20.3%	11,463,128	(585,118)	(5.1%)
\$ (1,046,316)	\$ (2,018,049)	\$ 971,734	(48.2%)	\$ (1,082,453)	\$ 36,137	(3.3%)	Net Performance before Depreciation & Overhead Allocations	\$ (4,680,496)	\$ (8,014,690)	\$ 3,334,194	(41.6%)	\$ (4,699,220)	\$ 18,724	(0.4%)
178,235	150,727	(27,508)	(18.3%)	115,083	(63,152)	(54.9%)	Depreciation	718,023	602,908	(115,114)	(19.1%)	496,106	(221,916)	(44.7%)
							Overhead Allocations:							
4,169	5,360	1,191	22.2%	10,369	6,200	59.8%	OH Risk Management	17,736	21,440	3,704	17.3%	44,081	26,345	59.8%
86,328	127,819	41,491	32.5%	47,507	(38,821)	(81.7%)	OH Revenue Cycle	387,554	511,276	123,722	24.2%	269,561	(117,993)	(43.8%)
2,436	3,310	874	26.4%	2,016	(420)	(20.8%)	OH Internal Audit	7,399	13,240	5,841	44.1%	11,347	3,948	34.8%
13,606	14,453	847	5.9%	22,161	8,555	38.6%	OH Office Facilities	64,577	57,812	(6,765)	(11.7%)	88,170	23,593	26.8%
10,595	17,164	6,569	38.3%	6,306	(4,289)	(68.0%)	OH Administration	39,318	68,656	29,338	42.7%	56,536	17,218	30.5%
47,402	91,217	43,815	48.0%	103,551	56,149	54.2%	OH Human Resources	301,173	364,868	63,695	17.5%	434,460	133,287	30.7%
34,792	31,858	(2,934)	(9.2%)	27,544	(7,248)	(26.3%)	OH Legal	91,698	127,432	35,734	28.0%	141,628	49,930	35.3%
3,222	4,120	898	21.8%	4,784	1,562	32.7%	OH Records Management	11,111	16,480	5,369	32.6%	17,142	6,031	35.2%
12,494	15,163	2,669	17.6%	14,870	2,376	16.0%	OH Compliance	45,922	60,652	14,730	24.3%	59,404	13,482	22.7%
-	-	-	-	53,115	53,115	100.0%	OH IT Operations	1,275	-	(1,275)	-	171,299	170,024	99.3%
-	-	-	-	12,874	12,874	100.0%	OH IT Security	3	-	(3)	-	62,090	62,087	100.0%
32,280	41,694	9,414	22.6%	42,960	10,680	24.9%	OH Finance	122,183	166,776	44,593	26.7%	178,181	55,998	31.4%
9,276	17,186	7,910	46.0%	14,302	5,026	35.1%	OH Corporate Communications	37,949	68,744	30,795	44.8%	59,895	21,946	36.6%

Community Health Centers Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
289,778	346,653	56,875	16.4%	20,119	(269,659)	(1,340.3%)	OH Information Technology	1,144,978	1,386,612	241,634	17.4%	85,436	(1,059,542)	(1,240.2%)
-	-	-	-	253,644	253,644	-	OH IT Applications	10,504	-	(10,504)	-	796,675	786,171	98.7%
-	-	-	-	34,566	34,566	-	OH IT Service Center	505	-	(505)	-	174,611	174,106	99.7%
34,757	40,482	5,725	14.1%	21,542	(13,215)	(61.3%)	OH Corporate Quality	132,330	161,928	29,598	18.3%	84,861	(47,469)	(55.9%)
11,429	24,983	13,554	54.3%	50,226	38,797	77.2%	OH Security Services	53,547	99,932	46,385	46.4%	229,595	176,048	76.7%
15,948	24,009	8,061	33.6%	10,315	(5,633)	(54.6%)	OH Supply Chain	56,599	96,036	39,437	41.1%	79,014	22,415	28.4%
5,529	8,342	2,813	33.7%	11,979	6,450	53.8%	OH Health Information Management	35,274	33,368	(1,906)	(5.7%)	49,030	13,756	28.1%
8,736	747	(7,989)	(1,069.5%)	22,450	13,714	61.1%	OH Coding	69,619	2,988	(66,631)	(2,230.0%)	95,224	25,605	26.9%
1,224	1,448	224	15.5%	459	(765)	(166.7%)	OH Reimbursement	4,590	5,792	1,202	20.8%	2,127	(2,463)	(115.8%)
-	-	-	-	11,682	11,682	-	OH Clinical Labor Pool	-	-	-	-	50,320	50,320	-
38,548	43,897	5,349	12.2%	31,377	(7,171)	(22.9%)	OH Clinical Services Administration	143,965	175,588	31,623	18.0%	121,776	(22,189)	(18.2%)
13,351	6,959	(6,392)	(91.9%)	21,336	7,985	37.4%	OH Support Services	54,917	27,836	(27,081)	(97.3%)	83,646	28,729	34.3%
1,261	3,404	2,143	63.0%	3,651	2,390	65.5%	OH Mailroom	8,938	13,616	4,678	34.4%	13,573	4,635	34.1%
1,395	2,177	782	35.9%	1,670	275	16.5%	OH Patient Experience	4,969	8,708	3,739	42.9%	3,487	(1,482)	(42.5%)
4,831	6,570	1,739	26.5%	5,375	544	10.1%	OH External Affairs	17,488	26,280	8,792	33.5%	22,819	5,331	23.4%
9,876	12,058	2,182	18.1%	15,770	5,894	37.4%	OH Strategic Initiatives and Projects	41,330	48,232	6,902	14.3%	55,465	14,135	25.5%
2,028	4,730	2,702	57.1%	-	(2,028)	-	OH Employee Health	1,453	18,920	17,467	92.3%	-	(1,453)	-
695,291	895,803	200,512	22.4%	878,520	183,229	20.9%	Total Overhead Allocations-	2,908,904	3,583,212	674,308	18.8%	3,541,453	632,549	17.9%
3,897,841	4,838,592	940,751	19.4%	3,832,218	(65,623)	(1.7%)	Total Expenses	15,675,173	19,294,262	3,619,090	18.8%	15,500,688	(174,485)	(1.1%)
\$ (1,919,842)	\$ (3,064,579)	\$ 1,144,738	(37.4%)	\$ (2,076,056)	\$ 156,214	(7.5%)	Net Margin	\$ (8,307,423)	\$ (12,200,811)	\$ 3,893,388	(31.9%)	\$ (8,736,780)	\$ 429,357	(4.9%)
-	26,641	(26,641)	-	9,221	(9,221)	-	Capital Contributions.	197	106,566	(106,369)	(99.8%)	9,221	(9,024)	(97.9%)
-	\$ 2,963,340	\$ (2,963,340)	-	-	-	-	Transfer In/(Out)	\$ 6,598,148	\$ 11,853,359	\$ (5,255,210)	(44.3%)	\$ 7,331,296	\$ 733,148	10.0%

enters Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Gross Patient Revenue	\$ 3,674,429	\$ 2,748,378	\$ 3,254,293	\$ 3,317,202	\$ 12,994,302
Contractual Allowance	1,271,078	957,052	1,315,743	1,131,874	4,675,748
Charity Care	1,387,151	1,082,550	1,250,688	1,285,945	5,006,333
Bad Debt	399,136	293,644	167,311	351,836	1,211,926
Total Contractuals and Bad Debt	3,057,365	2,333,245	2,733,741	2,769,656	10,894,007
Other Patient Revenue	614,253	614,253	614,253	614,253	2,457,013
Net Patient Service Revenue	1,231,317	1,029,386	1,134,805	1,161,800	4,557,307
Collection %	33.51%	37.45%	34.87%	35.02%	35.07%
Non-Operating Revenues					
Grants	615,490	884,895	435,850	815,328	2,751,563
Other Revenue	1,819	50,622	5,566	872	58,879
Total Other Revenues	\$ 617,309	\$ 935,518	\$ 441,416	\$ 816,200	\$ 2,810,442
Total Non-Operating Revenues	\$ 1,848,627	\$ 1,964,904	\$ 1,576,220	\$ 1,978,000	\$ 7,367,750
Direct Operating Expenses:					
Salaries and Wages	2,206,581	2,172,266	1,812,026	2,146,563	8,337,434
Benefits	525,257	660,369	565,546	442,761	2,193,932
Purchased Services	20,735	21,754	15,405	15,982	73,876
Medical Supplies	65,956	36,839	98,143	72,154	273,092
Other Supplies	14,948	5,702	9,188	10,646	40,484
Contracted Physician Expense	10,900	(10,900)	-	7,118	7,118
Medical Services	5,520	26,110	26,285	51,614	109,530
Drugs	20,340	25,094	3,232	41,271	89,938
Repairs and Maintenance	58,055	34,577	38,610	45,154	176,396

enters Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Lease and Rental	90,606	71,849	108,622	82,815	353,891
Utilities	12,433	10,757	11,894	12,124	47,208
Other Expense	47,616	25,882	61,725	58,676	193,899
Interest Expense	33,789	33,508	33,226	32,942	133,466
Insurance	4,495	4,495	4,495	4,495	17,982
Total Operating Expenses	3,117,231	3,118,302	2,788,397	3,024,315	12,048,246
Net Performance before Depreciation & Overhead Allocations	\$ (1,268,604)	\$ (1,153,399)	\$ (1,212,177)	\$ (1,046,316)	\$ (4,680,496)
Depreciation	177,082	184,803	177,903	178,235	718,023
<i>Overhead Allocations:</i>					
OH Risk Management	6,041	7,438	88	4,169	17,736
OH Revenue Cycle	149,523	131,494	20,209	86,328	387,554
OH Internal Audit	1,732	1,393	1,838	2,436	7,399
OH Office Facilities	24,021	15,251	11,699	13,606	64,577
OH Administration	10,690	34,227	(16,194)	10,595	39,318
OH Human Resources	65,020	132,176	56,575	47,402	301,173
OH Legal	21,796	28,539	6,571	34,792	91,698
OH Records Management	3,206	3,456	1,227	3,222	11,111
OH Compliance	12,840	19,669	919	12,494	45,922
OH IT Operations	3,277	(2,002)	-	-	1,275
OH IT Security	12	(9)	-	-	3
OH Finance	33,504	43,471	12,928	32,280	122,183
OH Corporate Communications	11,137	12,357	5,179	9,276	37,949
OH Information Technology	308,812	291,699	254,689	289,778	1,144,978

enters Statement of Revenues and Expenses by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
OH IT Applications	484	10,020	-	-	10,504
OH IT Service Center	331	174	-	-	505
OH Corporate Quality	32,488	64,753	332	34,757	132,330
OH Security Services	10,722	16,589	14,807	11,429	53,547
OH Supply Chain	15,316	17,636	7,699	15,948	56,599
OH Health Information Management	24,537	10,737	(5,529)	5,529	35,274
OH Coding	47,960	21,706	(8,783)	8,736	69,619
OH Reimbursement	1,312	1,107	947	1,224	4,590
OH Clinical Services Administration	37,128	63,753	4,536	38,548	143,965
OH Support Services	18,804	18,063	4,699	13,351	54,917
OH Mailroom	3,401	2,556	1,720	1,261	8,938
OH Patient Experience	544	1,546	1,484	1,395	4,969
OH External Affairs	4,548	7,105	1,004	4,831	17,488
OH Strategic Initiatives and Projects	11,140	16,606	3,708	9,876	41,330
OH Employee Health	1	96	(672)	2,028	1,453
Total Overhead Allocations	860,327	971,606	381,680	695,291	2,908,904
Total Expenses	4,154,640	4,274,711	3,347,980	3,897,841	15,675,173
Net Margin	\$ (2,306,013)	\$ (2,309,808)	\$ (1,771,760)	\$ (1,919,842)	\$ (8,307,423)
Capital Contributions.	-	-	197	-	197
General Fund Support/Transfer In	-	-	\$6,598,148	-	\$6,598,148

Community Health Centers - Medical Statement of Revenues and Expenses by Location (YTD)
For The Fourth Month Ended January 31, 2026

	CHC Administration	CHC Belle Glade Medical	CHC DelRay Beach Medical	CHC Lantana Medical	CHC Mangonia Park Medical	CHC West Palm Beach Medical	CHC Jupiter Medical	CHC Lake Worth Medical	CHC Lewis Center Medical	CHC West Boca Medical	CHC St Ann Place Medical	CHC Mobile Van 1 - Warrior Medical	CHC Mobile Van 2 - Scout Medical	CHC Mobile Van 3 - Hero Medical	CHC Atlantis Medical	CHC Port Medical	CHC Atlantis Women's Health	Total
Gross Patient Revenue	\$ 1,435	\$ 675,528	\$ 722,211	-	\$ 968,792	\$ 1,291,117	\$ 339,774	\$ 184	\$ 61,625	\$ 232,788	\$ 17,900	\$ 87,884	-	\$ 80,368	\$ 2,402,167	\$ 146	-	\$ 6,881,919
Contractual Allowance	(788)	237,519	226,287	2,297	435,487	507,367	76,338	(22,521)	36,069	76,079	4,603	16,307	-	42,315	822,155	(92)	-	2,459,424
Charity Care	99	175,227	258,377	(163)	401,202	395,877	128,689	654	20,943	87,580	5,241	32,202	-	21,015	874,974	486	-	2,402,403
Bad Debt	(134)	38,609	69,877	(60)	203,689	95,986	31,844	12,018	8,722	6,342	8,323	13,069	-	19,676	48,799	39	-	556,799
Total Contractual Allowances and Bad Debt	(822)	451,355	554,541	2,075	1,040,379	999,230	236,871	(9,849)	65,733	170,001	18,168	61,578	-	83,006	1,745,928	432	-	5,418,627
Other Patient Revenue	-	170,932	144,208	-	85,245	339,816	79,812	-	29,122	113,656	4,769	20,407	-	4,143	639,649	173	-	1,631,931
Net Patient Revenue	2,257	395,105	311,878	(2,074)	13,658	631,703	182,715	10,034	25,014	176,442	4,500	46,714	-	1,505	1,295,888	(114)	-	3,095,224
Collection %	157,31%	58,49%	43,18%	(4,148,940,00%)	1,41%	48,93%	53,78%	5,439,17%	40,59%	75,80%	25,14%	53,15%	-	1,87%	53,95%	(78,46%)	-	44,98%
Grants	528,347	134,929	172,765	-	137,196	219,715	57,465	-	2,957	52,853	188	22,825	-	23,939	497,857	-	23,854	1,874,892
Other Revenue	55,784	2,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,876
Total Other Revenues	584,131	137,022	172,765	-	137,196	219,715	57,465	-	2,957	52,853	188	22,825	-	23,939	497,857	-	23,854	1,932,768
Total Revenues	\$ 586,388	\$ 532,126	\$ 484,643	\$ (2,074)	\$ 150,854	\$ 851,417	\$ 240,180	\$ 10,034	\$ 27,972	\$ 229,295	\$ 4,688	\$ 69,539	-	\$ 25,444	\$ 1,793,745	\$ (114)	\$ 23,854	\$ 5,027,991
<i>Direct Operational Expenses:</i>																		
Salaries and Wages	2,303,728	398,103	443,748	-	292,266	670,777	259,664	-	8,170	172,106	852	72,661	-	81,556	1,286,754	-	78,245	6,068,630
Benefits	743,375	102,787	120,716	-	86,062	138,789	39,349	-	-	48,885	-	26,478	-	25,955	301,843	-	19,955	1,854,194
Purchased Services	27,888	5,199	4,778	-	1,204	4,344	-	-	608	10,021	-	-	-	-	2,177	-	10,900	67,311
Medical Supplies	-	16,053	18,974	-	15,636	28,461	7,647	-	2,355	8,541	(110)	(114)	-	111	58,619	-	-	154,173
Other Supplies	1,113	3,141	3,387	-	4,683	4,038	1,076	-	570	1,333	-	1,164	-	1,197	11,577	-	-	33,277
Contracted Physician Expense	-	7,118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,118
Medical Services	-	11,155	12,256	-	7,380	25,420	4,172	-	1,834	2,722	81	-	-	-	44,510	-	-	109,530
Drugs	-	21,271	8,227	-	10,396	11,163	7,175	-	82	4,173	34	16	-	4	27,397	-	-	89,938
Repairs and Maintenance	132,333	4,325	4,709	-	2,289	-	695	-	270	5,898	135	3,065	3,065	922	5,781	-	-	163,925
Lease and Rental	-	31,878	28,784	-	15,126	41,545	80	-	40	50,599	40	40	20	30	105,373	-	-	273,554
Utilities	-	8,957	7,498	-	3,664	780	3,664	-	592	1,955	-	-	-	-	11,803	-	-	38,119
Other Expense	31,064	14,642	11,777	-	21,669	18,646	4,250	-	4,110	3,784	1,435	250	2,200	1,809	26,205	-	-	141,839
Interest Expense	3,323	-	22,266	-	10,034	-	1,609	-	-	10,831	-	-	-	-	67,208	-	-	115,271
Insurance	-	777	1,006	-	527	1,997	205	-	112	176	-	3,106	3,106	3,106	3,726	-	-	17,844
Total Operating Expenses	3,242,824	625,406	688,125	-	469,639	941,809	333,929	-	18,743	321,024	2,968	107,103	8,391	114,690	1,952,973	-	109,100	8,936,723
Net Performance before Depreciation & Overhead Allocations	(2,656,436)	(93,280)	(203,482)	(2,074)	(318,785)	(90,392)	(93,749)	10,034	9,228	(91,728)	1,720	(37,564)	(8,391)	(89,245)	(159,228)	(114)	(85,246)	(3,908,732)
Depreciation	-	31,843	12,999	-	8,512	5,128	1,039	-	333	3,247	333	1,707	4,876	1,707	148,137	-	-	219,862
<i>Overhead Allocations:</i>																		
OH Risk Management	13,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,262
OH Revenue Cycle	166,094	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166,094
OH Internal Audit	5,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,543
OH Office Facilities	60,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,123
OH Administration	29,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,459
OH Human Resources	224,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	224,275
OH Legal	68,562	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,562
OH Records Management	8,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,313
OH Compliance	34,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,393
OH IT Operations	864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	864
OH IT Security	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
OH Finance	91,553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,553
OH Corporate Communications	28,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,430
OH Information Technology	774,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	774,547
OH IT Applications	8,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,023
OH IT Service Center	375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	375
OH Corporate Quality	99,261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,261
OH Security Services	39,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,267
OH Supply Chain	42,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,393
OH Health Information Management	27,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,134
OH Coding	48,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,733
OH Reimbursement	3,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,437
OH Clinical Services Administration	107,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,989
OH Support Services	41,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,194
OH Mailroom	6,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,692
OH Patient Experience	3,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,727
OH External Affairs	13,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,107
OH Strategic Initiatives and Projects	31,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,001
OH Employee Health	1,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,061
Total Overhead Allocations	1,978,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,978,814
Total Expenses	5,265,017	657,249	755,922	-	503,933	946,937	371,149	-	19,076	353,365	3,302	108,810	13,267	116,397	2,287,798	-	109,100	11,511,321
Net Margin	\$ (4,678,629)	\$ (125,123)	\$ (271,278)	\$ (2,074)	\$ (353,079)	\$ (95,520)	\$ (130,968)	\$ 10,034	\$ 8,895	\$ (124,070)	\$ 1,387	\$ (39,271)	\$ (13,267)	\$ (90,953)	\$ (494,053)	\$ (114)	\$ (85,246)	\$ (6,483,330)
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In/(Out)	\$ 5,006,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 5,006,140

Community Health Centers Medical Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,728,271	\$ 1,926,568	\$ (198,297)	(10.3%)	\$ 1,512,287	\$ 215,983	14.3%	Gross Patient Revenue	\$ 6,881,919	\$ 7,706,277	\$ (824,358)	(10.7%)	\$ 7,159,662	\$ (277,742)	(3.9%)
642,009	639,816	2,193	0.3%	468,307	173,702	37.1%	Contractual Allowance	2,459,424	2,561,914	(102,490)	(4.0%)	2,088,565	370,858	17.8%
605,733	631,446	(25,713)	(4.1%)	453,125	152,607	33.7%	Charity Care	2,402,403	2,524,731	(122,328)	(4.8%)	2,343,893	58,511	2.5%
111,038	295,957	(184,919)	(62.5%)	289,044	(178,006)	(61.6%)	Bad Debt	556,799	1,184,039	(627,240)	(53.0%)	1,300,025	(743,225)	(57.2%)
1,358,779	1,567,219	(208,440)	(13.3%)	1,210,476	148,303	12.3%	Total Contractuals and Bad Debt	5,418,627	6,270,684	(852,057)	(13.6%)	5,732,483	(313,856)	(5.5%)
407,983	355,771	52,212	14.7%	460,974	(52,991)	(11.5%)	Other Patient Revenue	1,631,931	1,423,083	208,848	14.7%	1,595,677	36,255	2.3%
777,474	715,120	62,354	8.7%	762,785	14,689	1.9%	Net Patient Service Revenue	3,095,224	2,858,676	236,548	8.3%	3,022,855	72,368	2.4%
44.99%	37.12%			50.44%			Collection %	44.98%	37.10%		42.22%			
522,571	521,450	1,121	0.2%	436,750	85,821	19.6%	Grants	1,874,892	2,085,793	(210,901)	(10.1%)	1,746,715	128,177	7.3%
871	22,067	(21,196)	(96.1%)	1,088	(218)	(20.0%)	Other Revenue	57,876	88,269	(30,393)	(34.4%)	64,956	(7,080)	(10.9%)
\$ 1,300,916	\$ 1,258,637	\$ 42,279	3.4%	\$ 1,200,623	\$ 100,292	8.4%	Total Revenues	\$ 5,027,991	\$ 5,032,738	\$ (4,746)	(0.1%)	\$ 4,834,526	\$ 193,466	4.0%
							Direct Operating Expenses:							
1,579,229	1,701,207	121,978	7.2%	1,346,862	(232,367)	(17.3%)	Salaries and Wages	6,068,630	6,762,153	693,522	10.3%	5,431,778	(636,852)	(11.7%)
337,115	496,216	159,101	32.1%	202,584	(134,531)	(66.4%)	Benefits	1,654,194	1,978,447	324,253	16.4%	1,500,148	(154,046)	(10.3%)
15,551	177,056	161,505	91.2%	43,080	27,529	63.9%	Purchased Services	67,311	708,224	640,913	90.5%	104,092	36,781	35.3%
30,355	51,254	20,899	40.8%	23,255	(7,100)	(30.5%)	Medical Supplies	156,173	205,014	48,841	23.8%	132,621	(23,552)	(17.8%)
9,438	24,960	15,522	62.2%	20,672	11,234	54.3%	Other Supplies	33,277	99,840	66,563	66.7%	57,449	24,172	42.1%
7,118	-	(7,118)	-	-	(7,118)	-	Contracted Physician Expense	7,118	-	(7,118)	-	-	(7,118)	-
51,614	26,340	(25,274)	(96.0%)	90,149	38,535	42.7%	Medical Services	109,530	105,360	(4,170)	(4.0%)	353,463	243,933	69.0%
41,271	70,942	29,670	41.8%	55,185	13,914	25.2%	Drugs	89,938	283,767	193,829	68.3%	244,966	155,028	63.3%
41,828	175,399	133,571	76.2%	57,168	15,341	26.8%	Repairs and Maintenance	163,925	701,595	537,670	76.6%	175,304	11,378	6.5%
71,612	77,326	5,714	7.4%	126,547	54,935	43.4%	Lease and Rental	273,554	309,303	35,749	11.6%	427,827	154,273	36.1%
9,867	12,232	2,365	19.3%	9,869	1	-	Utilities	38,119	48,928	10,809	22.1%	30,674	(7,445)	(24.3%)
49,151	59,532	10,381	17.4%	60,946	11,795	19.4%	Other Expense	141,839	238,128	96,289	40.4%	207,756	65,917	31.7%
28,439	26,292	(2,147)	(8.2%)	30,574	2,134	7.0%	Interest Expense	115,271	105,168	(10,103)	(9.6%)	123,717	8,446	6.8%
-	-	-	-	-	-	-	Principal Expenditure	-	-	-	-	40,669	40,669	-
4,461	9,215	4,754	51.6%	6,459	1,998	30.9%	Insurance	17,844	36,861	19,017	51.6%	25,836	7,992	30.9%
2,277,050	2,907,971	630,920	21.7%	2,073,350	(203,700)	(9.8%)	Total Operating Expenses	8,936,723	11,582,787	2,646,064	22.8%	8,856,301	(80,423)	(0.9%)
\$ (976,135)	\$ (1,649,334)	\$ 673,199	(40.8%)	\$ (872,727)	\$ (103,408)	11.8%	Net Performance before Depreciation & Overhead Allocations	\$ (3,908,732)	\$ (6,550,049)	\$ 2,641,317	(40.3%)	\$ (4,021,775)	\$ 113,043	(2.8%)
147,426	121,828	(25,598)	(21.0%)	96,418	(51,008)	(52.9%)	Depreciation	595,784	487,312	(108,471)	(22.3%)	421,201	(174,582)	(41.4%)
							Overhead Allocations:							
3,087	4,021	934	23.2%	6,984	3,897	55.8%	OH Risk Management	13,262	16,084	2,822	17.5%	29,689	16,427	55.3%
36,998	54,779	17,781	32.5%	23,753	(13,245)	(55.8%)	OH Revenue Cycle	166,094	219,116	53,022	24.2%	134,781	(31,313)	(23.2%)
1,804	2,483	679	27.3%	1,358	(446)	(32.8%)	OH Internal Audit	5,543	9,932	4,389	44.2%	7,642	2,099	27.5%
12,668	13,456	788	5.9%	17,911	5,243	29.3%	OH Office Facilities	60,123	53,824	(6,299)	(11.7%)	71,260	11,137	15.6%
7,844	12,875	5,031	39.1%	4,247	(3,597)	(84.7%)	OH Administration	29,459	51,500	22,041	42.8%	38,078	8,619	22.6%
35,299	67,927	32,628	48.0%	67,456	32,157	47.7%	OH Human Resources	224,275	271,708	47,433	17.5%	283,021	58,746	20.8%
25,758	23,897	(1,861)	(7.8%)	18,552	(7,206)	(38.8%)	OH Legal	68,562	95,588	27,026	28.3%	95,390	26,828	28.1%
2,385	3,091	706	22.8%	3,222	837	26.0%	OH Records Management	8,313	12,364	4,051	32.8%	11,545	3,232	28.0%
9,250	11,374	2,124	18.7%	10,015	765	7.6%	OH Compliance	34,393	45,496	11,103	24.4%	40,010	5,617	14.0%
-	-	-	-	35,774	35,774	-	OH IT Operations	864	-	(864)	-	115,374	114,510	99.3%
-	-	-	-	8,671	8,671	-	OH IT Security	2	-	(2)	-	41,819	41,817	100.0%
23,898	31,275	7,377	23.6%	28,934	5,036	17.4%	OH Finance	91,553	125,100	33,547	26.8%	120,008	28,455	23.7%
6,868	12,891	6,023	46.7%	9,633	2,765	28.7%	OH Corporate Communications	28,430	51,564	23,134	44.9%	40,341	11,911	29.5%

Community Health Centers Medical Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
196,027	234,501	38,474	16.4%	13,550	(182,477)	(1,346.7%)	OH Information Technology	774,547	938,004	163,457	17.4%	57,542	(717,005)	(1,246.1%)
-	-	-	-	152,291	152,291	-	OH IT Applications	8,023	-	(8,023)	-	478,333	470,310	98.3%
-	-	-	-	23,281	23,281	-	OH IT Service Center	375	-	(375)	-	117,604	117,229	99.7%
26,071	30,366	4,295	14.1%	14,509	(11,562)	(79.7%)	OH Corporate Quality	99,261	121,464	22,203	18.3%	57,156	(42,105)	(73.7%)
8,381	18,321	9,940	54.3%	35,506	27,125	76.4%	OH Security Services	39,267	73,284	34,017	46.4%	162,307	123,040	75.8%
11,807	18,009	6,202	34.4%	6,948	(4,859)	(69.9%)	OH Supply Chain	42,393	72,036	29,643	41.2%	53,219	10,826	20.3%
4,253	6,417	2,164	33.7%	8,068	3,815	47.3%	OH Health Information Management	27,134	25,668	(1,466)	(5.7%)	33,022	5,888	17.8%
6,115	523	(5,592)	(1,069.2%)	15,121	9,006	59.6%	OH Coding	48,733	2,092	(46,641)	(2,229.5%)	64,137	15,404	24.0%
906	1,086	180	16.6%	309	(597)	(193.2%)	OH Reimbursement	3,437	4,344	907	20.9%	1,433	(2,004)	(139.8%)
-	-	-	-	7,868	7,868	-	OH Clinical Labor Pool	-	-	-	-	33,892	33,892	-
28,915	32,927	4,012	12.2%	21,133	(7,782)	(36.8%)	OH Clinical Services Administration	107,989	131,708	23,719	18.0%	82,019	(25,970)	(31.7%)
10,015	5,220	(4,795)	(91.9%)	14,370	4,355	30.3%	OH Support Services	41,194	20,880	(20,314)	(97.3%)	56,338	15,144	26.9%
934	2,553	1,619	63.4%	2,459	1,525	62.0%	OH Mailroom	6,692	10,212	3,520	34.5%	9,142	2,450	26.8%
1,046	1,633	587	35.9%	1,124	78	6.9%	OH Patient Experience	3,727	6,532	2,805	42.9%	2,348	(1,379)	(58.7%)
3,576	4,928	1,352	27.4%	3,620	44	1.2%	OH External Affairs	13,107	19,712	6,605	33.5%	15,368	2,261	14.7%
7,408	9,045	1,637	18.1%	10,621	3,213	30.3%	OH Strategic Initiatives and Projects	31,001	36,180	5,179	14.3%	37,356	6,355	17.0%
1,502	3,548	2,046	57.7%	-	(1,502)	-	OH Employee Health	1,061	14,192	13,131	92.5%	-	(1,061)	-
472,815	607,146	134,331	22.1%	567,288	94,473	16.7%	Total Overhead Allocations-	1,978,814	2,428,584	449,770	18.5%	2,290,174	311,360	13.6%
2,897,292	3,636,945	739,653	20.3%	2,737,056	(160,236)	(5.9%)	Total Expenses	11,511,321	14,498,683	2,987,362	20.6%	11,567,676	56,355	0.5%
\$ (1,596,376)	\$ (2,378,308)	\$ 781,932	(32.9%)	\$ (1,536,433)	\$ (59,943)	3.9%	Net Margin	\$ (6,483,330)	\$ (9,465,946)	\$ 2,982,616	(31.5%)	\$ (6,733,150)	\$ 249,821	(3.7%)
-	20,375	(20,375)	-	-	-	-	Capital Contributions.	-	81,499	(81,499)	-	-	-	-
-	\$ 2,963,340	\$ (2,963,340)	-	-	-	-	Transfer In/(Out)	\$ 5,006,140	\$ 11,853,359	\$ (6,847,218)	(57.8%)	\$ 5,350,738	\$ 344,598	6.4%

Community Health Centers - Dental Statement of Revenues and Expenses by Location
(YTD)
For The Fourth Month Ended January 31, 2026

	Dental Clinic Administration	CHC Belle Glade Dental	CHC Delray Beach Dental	CHC Lantana Dental	CHC West Palm Beach Dental	CHC Atlantis Dental	CHC Port Dental	Total
Gross Patient Revenue	-	\$ 579,459	\$ 1,123,573	\$ 568	\$ 1,269,942	\$ 1,016,251	\$ 6,104	\$ 3,995,898
Contractual Allowance	-	237,638	249,089	-	330,653	465,933	-	1,283,313
Charity Care	-	208,174	608,640	628	665,404	389,896	6,104	1,878,846
Bad Debt	-	62,147	171,923	139	87,149	90,306	(167)	411,497
Total Contractual Allowances and Bad Debt	-	507,960	1,029,652	767	1,083,206	946,135	5,938	3,573,657
Other Patient Revenue	-	141,175	167,586	-	244,729	223,599	-	777,089
Net Patient Revenue	-	212,674	261,507	(199)	431,464	293,716	167	1,199,330
Collection %	-	36,70%	23,27%	(34,98%)	33,98%	28,90%	2,73%	30,01%
Grants	-	45,505	92,794	-	146,371	93,857	-	378,528
Other Revenue	1,003	-	-	-	-	-	-	1,003
Total Other Revenues	1,003	45,505	92,794	-	146,371	93,857	-	379,531
Total Revenues	\$ 1,003	\$ 258,180	\$ 354,301	\$ (199)	\$ 577,835	\$ 387,574	\$ 167	\$ 1,578,861
<i>Direct Operational Expenses:</i>								
Salaries and Wages	-	144,063	277,677	-	411,537	284,537	-	1,117,814
Benefits	915	43,339	68,006	-	98,755	75,971	-	286,987
Purchased Services	-	1,457	4,755	-	257	97	-	6,564
Medical Supplies	-	23,138	36,510	-	38,431	18,840	-	116,919
Other Supplies	-	791	1,212	-	1,585	3,619	-	7,207
Repairs and Maintenance	-	2,094	3,296	-	4,129	2,952	-	12,471
Lease and Rental	-	12,658	11,457	-	35,788	16,004	-	75,906
Utilities	-	3,619	2,167	-	780	2,523	-	9,089
Other Expense	1,170	6,731	12,416	-	17,280	11,244	-	48,840
Interest Expense	-	-	8,836	-	-	9,360	-	18,196
Insurance	-	138	-	-	-	-	-	138
Total Operating Expenses	2,085	238,028	426,331	-	608,541	425,145	-	1,700,131
Net Performance before Depreciation & Overhead Allocations	(1,082)	20,152	(72,030)	(199)	(30,706)	(37,572)	167	(121,269)
Depreciation	-	6,639	13,337	-	10,358	49,792	-	80,126
<i>Overhead Allocations:</i>								
OH Risk Management	2,443	-	-	-	-	-	-	2,443
OH Revenue Cycle	110,730	-	-	-	-	-	-	110,730
OH Internal Audit	1,005	-	-	-	-	-	-	1,005
OH Office Facilities	4,454	-	-	-	-	-	-	4,454
OH Administration	5,350	-	-	-	-	-	-	5,350
OH Human Resources	36,705	-	-	-	-	-	-	36,705
OH Legal	12,546	-	-	-	-	-	-	12,546
OH Records Management	1,521	-	-	-	-	-	-	1,521
OH Compliance	6,262	-	-	-	-	-	-	6,262
OH IT Operations	264	-	-	-	-	-	-	264
OH IT Security	1	-	-	-	-	-	-	1
OH Finance	16,622	-	-	-	-	-	-	16,622
OH Corporate Communications	5,173	-	-	-	-	-	-	5,173
OH Information Technology	209,818	-	-	-	-	-	-	209,818
OH IT Applications	1,302	-	-	-	-	-	-	1,302
OH IT Service Center	72	-	-	-	-	-	-	72
OH Corporate Quality	15,266	-	-	-	-	-	-	15,266
OH Security Services	7,140	-	-	-	-	-	-	7,140
OH Supply Chain	7,710	-	-	-	-	-	-	7,710
OH Health Information Management	8,140	-	-	-	-	-	-	8,140
OH Coding	6,963	-	-	-	-	-	-	6,963
OH Reimbursement	627	-	-	-	-	-	-	627
OH Clinical Services Administration	16,608	-	-	-	-	-	-	16,608
OH Support Services	6,335	-	-	-	-	-	-	6,335
OH Mailroom	1,229	-	-	-	-	-	-	1,229
OH Patient Experience	573	-	-	-	-	-	-	573
OH External Affairs	2,375	-	-	-	-	-	-	2,375
OH Strategic Initiatives and Projects	4,768	-	-	-	-	-	-	4,768
OH Employee Health	213	-	-	-	-	-	-	213
Total Overhead Allocations	492,215	-	-	-	-	-	-	492,215
Total Expenses	494,300	244,667	461,414	-	618,899	495,304	-	2,314,584
Net Margin	\$ (493,297)	\$ 13,513	\$ (107,113)	\$ (199)	\$ (41,064)	\$ (107,730)	\$ 167	\$ (735,723)
Capital Contributions	197	-	-	-	-	-	-	197
Transfer In/(Out)	\$ 587,182	-	50	-	-	-	-	\$ 587,182

Community Health Centers Dental Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,046,286	\$ 1,011,875	\$ 34,411	3.4%	\$ 979,156	\$ 67,130	6.9%	Gross Patient Revenue	\$ 3,995,898	\$ 4,040,603	\$ (44,705)	(1.1%)	\$ 3,677,857	\$ 318,041	8.6%
310,406	329,736	(19,330)	(5.9%)	301,639	8,766	2.9%	Contractual Allowance	1,283,313	1,318,967	(35,654)	(2.7%)	1,130,002	153,312	13.6%
489,460	438,543	50,917	11.6%	406,286	83,175	20.5%	Charity Care	1,878,846	1,747,271	131,575	7.5%	1,586,719	292,127	18.4%
132,239	135,962	(3,723)	(2.7%)	81,859	50,380	61.5%	Bad Debt	411,497	544,618	(133,121)	(24.4%)	460,392	(48,895)	(10.6%)
932,105	904,241	27,864	3.1%	789,784	142,321	18.0%	Total Contractuals and Bad Debt	3,573,657	3,610,856	(37,199)	(1.0%)	3,177,113	396,544	12.5%
194,272	168,319	25,953	15.4%	151,909	42,364	27.9%	Other Patient Revenue	777,089	673,279	103,810	15.4%	675,465	101,625	15.0%
308,453	275,953	32,500	11.8%	341,280	(32,827)	(9.6%)	Net Patient Service Revenue	1,199,330	1,103,026	96,304	8.7%	1,176,209	23,121	2.0%
29.48%	27.27%			34.85%			Collection %	30.01%	27.30%		31.98%			
97,454	102,740	(5,286)	(5.1%)	96,694	760	0.8%	Grants	378,528	410,960	(32,432)	(7.9%)	342,208	36,319	10.6%
1	239	(238)	(99.6%)	-	1	-	Other Revenue	1,003	954	49	5.1%	1,001	3	0.3%
\$ 405,908	\$ 378,932	\$ 26,976	7.1%	\$ 437,974	\$ (32,066)	(7.3%)	Total Revenues	\$ 1,578,861	\$ 1,514,940	\$ 63,921	4.2%	\$ 1,519,418	\$ 59,443	3.9%
							Direct Operating Expenses:							
276,391	287,602	11,211	3.9%	309,283	32,892	10.6%	Salaries and Wages	1,117,814	1,141,135	23,321	2.0%	1,126,457	8,643	0.8%
56,204	77,563	21,359	27.5%	47,057	(9,147)	(19.4%)	Benefits	286,987	308,901	21,914	7.1%	302,077	15,090	5.0%
431	2,169	1,738	80.1%	2,962	2,531	85.4%	Purchased Services	6,564	8,676	2,112	24.3%	7,957	1,393	17.5%
41,799	30,568	(11,231)	(36.7%)	32,358	(9,440)	(29.2%)	Medical Supplies	116,919	122,272	5,353	4.4%	121,153	4,234	3.5%
1,208	2,126	918	43.2%	761	(447)	(58.7%)	Other Supplies	7,207	8,504	1,297	15.3%	12,165	4,957	40.7%
-	42	42	-	-	-	-	Drugs	-	168	168	-	-	-	-
3,326	4,295	969	22.6%	4,111	784	19.1%	Repairs and Maintenance	12,471	17,180	4,709	27.4%	12,826	355	2.8%
10,244	26,269	16,025	61.0%	45,808	35,564	77.6%	Lease and Rental	75,906	105,076	29,170	27.8%	130,234	54,329	41.7%
2,257	3,134	877	28.0%	3,126	869	27.8%	Utilities	9,089	12,536	3,447	27.5%	10,561	1,472	13.9%
8,803	10,992	2,189	19.9%	18,514	9,712	52.5%	Other Expense	48,840	43,968	(4,872)	(11.1%)	64,882	16,042	24.7%
4,503	4,424	(79)	(1.8%)	4,858	355	7.3%	Interest Expense	18,196	17,696	(500)	(2.8%)	19,600	1,404	7.2%
-	-	-	-	-	-	-	Principal Expenditure	-	-	-	-	11,434	11,434	-
34	46	11	23.9%	176	142	80.7%	Insurance	138	182	44	24.2%	705	568	80.6%
405,200	449,230	44,030	9.8%	469,014	63,815	13.6%	Total Operating Expenses	1,700,131	1,786,294	86,163	4.8%	1,820,051	119,921	6.6%
\$ 708	\$ (70,298)	\$ 71,006	(101.0%)	\$ (31,040)	\$ 31,749	(102.3%)	Net Performance before Depreciation & Overhead Allocations	\$ (121,269)	\$ (271,354)	\$ 150,085	(55.3%)	\$ (300,633)	\$ 179,364	(59.7%)
30,808	28,899	(1,909)	(6.6%)	18,665	(12,144)	(65.1%)	Depreciation	122,239	115,596	(6,643)	(5.7%)	74,905	(47,334)	(63.2%)
							Overhead Allocations:							
582	618	36	5.8%	1,742	1,160	66.6%	OH Risk Management	2,443	2,472	29	1.2%	7,407	4,964	67.0%
24,665	36,520	11,855	32.5%	19,003	(5,662)	(29.8%)	OH Revenue Cycle	110,730	146,080	35,350	24.2%	107,824	(2,906)	(2.7%)
340	382	42	11.0%	339	(1)	(0.3%)	OH Internal Audit	1,005	1,528	523	34.2%	1,907	902	47.3%
938	997	59	5.9%	2,125	1,187	55.9%	OH Office Facilities	4,454	3,988	(466)	(11.7%)	8,455	4,001	47.3%
1,480	1,980	500	25.3%	1,060	(420)	(39.6%)	OH Administration	5,350	7,920	2,570	32.4%	9,500	4,150	43.7%
5,777	11,117	5,340	48.0%	18,181	12,404	68.2%	OH Human Resources	36,705	44,468	7,763	17.5%	76,280	39,575	51.9%
4,859	3,675	(1,184)	(32.2%)	4,628	(231)	(5.0%)	OH Legal	12,546	14,700	2,154	14.7%	23,798	11,252	47.3%
450	475	25	5.3%	804	354	44.0%	OH Records Management	1,521	1,900	379	19.9%	2,881	1,360	47.2%
1,745	1,749	4	0.2%	2,499	754	30.2%	OH Compliance	6,262	6,996	734	10.5%	9,982	3,720	37.3%
-	-	-	-	8,925	8,925	-	OH IT Operations	264	-	(264)	-	28,784	28,520	99.1%
-	-	-	-	2,163	2,163	-	OH IT Security	1	-	(1)	-	10,433	10,432	100.0%
4,508	4,810	302	6.3%	7,219	2,711	37.6%	OH Finance	16,622	19,240	2,618	13.6%	29,941	13,319	44.5%
1,295	1,983	688	34.7%	2,403	1,108	46.1%	OH Corporate Communications	5,173	7,932	2,759	34.8%	10,064	4,891	48.6%
53,102	63,525	10,423	16.4%	3,381	(49,721)	(1,470.6%)	OH Information Technology	209,818	254,100	44,282	17.4%	14,356	(195,462)	(1,361.5%)
-	-	-	-	42,621	42,621	-	OH IT Applications	1,302	-	(1,302)	-	133,869	132,567	99.0%

Community Health Centers Dental Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	5,808	5,808	-	OH IT Service Center	72	-	(72)	-	29,340	29,268	99.8%
4,010	4,670	660	14.1%	3,620	(390)	(10.8%)	OH Corporate Quality	15,266	18,680	3,414	18.3%	14,260	(1,006)	(7.1%)
1,524	3,331	1,807	54.2%	4,907	3,383	68.9%	OH Security Services	7,140	13,324	6,184	46.4%	22,429	15,289	68.2%
2,227	2,770	543	19.6%	1,733	(494)	(28.5%)	OH Supply Chain	7,710	11,080	3,370	30.4%	13,276	5,566	41.9%
1,276	1,925	649	33.7%	2,013	737	36.6%	OH Health Information Management	8,140	7,700	(440)	(5.7%)	8,239	99	1.2%
874	75	(799)	(1,065.3%)	3,772	2,898	76.8%	OH Coding	6,963	300	(6,663)	(2,221.0%)	16,000	9,037	56.5%
171	167	(4)	(2.4%)	77	(94)	(122.1%)	OH Reimbursement	627	668	41	6.1%	357	(270)	(75.6%)
-	-	-	-	1,963	1,963	-	OH Clinical Labor Pool	-	-	-	-	8,455	8,455	-
4,447	5,064	617	12.2%	5,272	825	15.6%	OH Clinical Services Administration	16,608	20,256	3,648	18.0%	20,462	3,854	18.8%
1,540	803	(737)	(91.8%)	3,585	2,045	57.0%	OH Support Services	6,335	3,212	(3,123)	(97.2%)	14,055	7,720	54.9%
176	393	217	55.2%	614	438	71.3%	OH Mailroom	1,229	1,572	343	21.8%	2,281	1,052	46.1%
161	251	90	35.9%	281	120	42.7%	OH Patient Experience	573	1,004	431	42.9%	586	13	2.2%
675	758	83	10.9%	903	228	25.2%	OH External Affairs	2,375	3,032	657	21.7%	3,834	1,459	38.1%
1,139	1,391	252	18.1%	2,650	1,511	57.0%	OH Strategic Initiatives and Projects	4,768	5,564	796	14.3%	9,320	4,552	48.8%
283	546	263	48.2%	-	(283)	-	OH Employee Health	213	2,184	1,971	90.2%	-	(213)	-
118,244	149,975	31,731	21.2%	154,291	36,047	23.4%	Total Overhead Allocations-	492,215	599,900	107,685	18.0%	638,375	146,160	22.9%
554,252	628,104	73,851	11.8%	641,970	87,718	13.7%	Total Expenses	2,314,584	2,501,790	187,206	7.5%	2,533,331	218,747	8.6%
\$ (148,344)	\$ (249,172)	\$ 100,827	(40.5%)	\$ (203,996)	\$ 55,652	(27.3%)	Net Margin	\$ (735,723)	\$ (986,850)	\$ 251,127	(25.4%)	\$ (1,013,913)	\$ 278,190	(27.4%)
-	6,267	(6,267)	-	9,221	(9,221)	-	Capital Contributions.	197	25,066	(24,869)	(99.2%)	9,221	(9,024)	(97.9%)
-	-	-	-	-	-	-	Transfer In/(Out)	\$ 587,182	-	\$ 587,182	-	\$ 1,215,506	\$ 628,324	51.7%

	Behavioral Health Clinic Administration	CHC Belle Glade Behavioral Health	CHC Delray Beach Behavioral Health	CHC Lantana Behavioral Health	CHC Mangonia Park Behavioral Health	CHC Mangonia Pilot	CHC West Palm Beach Behavioral Health	CHC West Center Behavioral Health	CHC West Boca Behavioral Health	CHC West Place Behavioral Health	CHC St Ann Behavioral Health	CHC Mobile Van 1 - Warrior Behavioral Health	CHC Mobile Van 3 - Hero Behavioral Health	CHC Atlantis Behavioral Health	CHC Co-Responder Unit Medical	Total
Gross Patient Revenue	-	\$2,404	\$323,659	-	\$1,169,505	-	\$1,873	\$344,670	\$39,504	-	-	-	\$1,389	\$233,479	-	\$2,116,485
Contractual Allowance	-	1,598	123,051	-	531,088	-	951	121,861	9,530	-	-	210	606	144,117	-	933,011
Charity Care	-	-	126,577	-	418,228	-	132	119,692	17,673	-	-	-	-	42,782	-	725,084
Bad Debt	-	1,891	58,200	206	145,500	-	384	31,667	(219)	-	257	555	5,189	-	-	243,629
Total Contractual Allowances and Bad Debt	-	3,489	307,828	206	1,094,817	-	1,468	273,219	26,984	-	466	466	1,161	192,087	-	1,901,724
Other Patient Revenue	-	345	7,423	-	16,918	-	-	8,804	1,899	-	-	-	-	12,602	-	47,993
Net Patient Revenue	-	(739)	23,254	(206)	91,607	-	406	80,256	14,419	-	(466)	229	53,994	-	-	262,754
Collection %	-	(30.74%)	7.18%	-	7.83%	-	21.66%	23.28%	36.50%	-	-	-	16.45%	23.13%	-	12.41%
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	7,652	58,324	-	147,435	100,641	-	45,342	-	5,889	9,090	8,250	72,037	43,483	-	498,144
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/(Loss) On Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	7,652	58,324	-	147,435	100,641	-	45,342	-	5,889	9,090	8,250	72,037	43,483	-	498,144
Total Revenues	-	\$ 6,913	\$ 81,579	\$ (206)	\$ 239,042	\$ 100,641	\$ 406	\$ 125,598	\$ 14,419	\$ 5,889	\$ 8,624	\$ 8,479	\$ 126,031	\$ 43,483	-	\$ 760,897
<i>Direct Operational Expenses:</i>																
Salaries and Wages	-	26,803	120,590	-	192,003	244,767	-	105,119	-	13,703	28,842	26,252	243,556	149,357	-	1,150,990
Benefits	1,157	6,189	17,601	-	48,174	59,256	-	28,727	-	2,953	5,439	9,072	39,479	34,705	-	252,751
Lease and Rental	-	-	-	-	4,431	-	-	-	-	-	-	-	-	-	-	4,431
Other Expense	-	-	-	-	-	3,011	-	-	-	130	-	-	-	79	-	3,220
Total Operating Expenses	1,157	32,991	138,190	-	240,177	311,464	-	133,845	-	16,786	34,281	35,324	283,035	184,141	-	1,411,392
Net Performance before Depreciation & Overhead Allocations	(1,157)	(26,078)	(56,612)	(206)	(1,135)	(210,823)	406	(8,248)	14,419	(10,897)	(25,657)	(26,846)	(157,004)	(140,658)	-	(650,495)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Overhead Allocations:</i>																
OH Risk Management	-	-	-	-	-	2,031	-	-	-	-	-	-	-	-	-	2,031
OH Revenue Cycle	-	-	-	-	-	110,730	-	-	-	-	-	-	-	-	-	110,730
OH Internal Audit	-	-	-	-	-	851	-	-	-	-	-	-	-	-	-	851
OH Administration	-	-	-	-	-	4,509	-	-	-	-	-	-	-	-	-	4,509
OH Human Resources	-	-	-	-	-	40,193	-	-	-	-	-	-	-	-	-	40,193
OH Legal	-	-	-	-	-	10,590	-	-	-	-	-	-	-	-	-	10,590
OH Records Management	-	-	-	-	-	1,277	-	-	-	-	-	-	-	-	-	1,277
OH Compliance	-	-	-	-	-	5,267	-	-	-	-	-	-	-	-	-	5,267
OH IT Operations	-	-	-	-	-	147	-	-	-	-	-	-	-	-	-	147
OH Finance	-	-	-	-	-	14,008	-	-	-	-	-	-	-	-	-	14,008
OH Corporate Communications	-	-	-	-	-	4,346	-	-	-	-	-	-	-	-	-	4,346
OH Information Technology	-	-	-	-	-	160,613	-	-	-	-	-	-	-	-	-	160,613
OH IT Applications	-	-	-	-	-	1,179	-	-	-	-	-	-	-	-	-	1,179
OH IT Service Center	-	-	-	-	-	58	-	-	-	-	-	-	-	-	-	58
OH Corporate Quality	-	-	-	-	-	17,803	-	-	-	-	-	-	-	-	-	17,803
OH Security Services	-	-	-	-	-	7,140	-	-	-	-	-	-	-	-	-	7,140
OH Supply Chain	-	-	-	-	-	6,496	-	-	-	-	-	-	-	-	-	6,496
OH Coding	-	-	-	-	-	13,923	-	-	-	-	-	-	-	-	-	13,923
OH Reimbursement	-	-	-	-	-	526	-	-	-	-	-	-	-	-	-	526
OH Clinical Services Administration	-	-	-	-	-	19,368	-	-	-	-	-	-	-	-	-	19,368
OH Support Services	-	-	-	-	-	7,388	-	-	-	-	-	-	-	-	-	7,388
OH Mailroom	-	-	-	-	-	1,017	-	-	-	-	-	-	-	-	-	1,017
OH Patient Experience	-	-	-	-	-	669	-	-	-	-	-	-	-	-	-	669
OH External Affairs	-	-	-	-	-	2,006	-	-	-	-	-	-	-	-	-	2,006
OH Strategic Initiatives and Projects	-	-	-	-	-	5,561	-	-	-	-	-	-	-	-	-	5,561
OH Employee Health	-	-	-	-	-	179	-	-	-	-	-	-	-	-	-	179
Total Overhead Allocations	-	-	-	-	-	437,875	-	-	-	-	-	-	-	-	-	437,875
Total Expenses	1,157	32,991	138,190	-	240,177	749,339	-	133,845	-	16,786	34,281	35,324	283,035	184,141	-	1,849,267
Net Margin	\$ (1,157)	\$ (26,078)	\$ (56,612)	\$ (206)	\$ (1,135)	\$ (648,698)	\$ 406	\$ (8,248)	\$ 14,419	\$ (10,897)	\$ (25,657)	\$ (26,846)	\$ (157,004)	\$ (140,658)	-	\$ (1,088,370)
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/Transfer In	\$1,004,826	-	-	-	-	53	-	-	-	-	-	-	-	-	-	\$1,004,826

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 542,646	\$ 447,576	\$ 95,070	21.2%	\$ 320,887	\$ 221,759	69.1%	Gross Patient Revenue	\$ 2,116,485	\$ 1,790,302	\$ 326,183	18.2%	\$ 1,467,415	\$ 649,070	44.2%
179,460	178,861	599	0.3%	124,165	55,295	44.5%	Contractual Allowance	933,011	715,443	217,568	30.4%	507,902	425,108	83.7%
190,752	105,490	85,262	80.8%	64,935	125,817	193.8%	Charity Care	725,084	421,963	303,121	71.8%	324,064	401,020	123.7%
108,559	120,301	(11,742)	(9.8%)	117,285	(8,725)	(7.4%)	Bad Debt	243,629	481,201	(237,572)	(49.4%)	426,792	(183,162)	(42.9%)
478,771	404,652	74,119	18.3%	306,385	172,387	56.3%	Total Contractuals and Bad Debt	1,901,724	1,618,607	283,117	17.5%	1,258,758	642,966	51.1%
11,998	15,036	(3,038)	(20.2%)	32,608	(20,610)	(63.2%)	Other Patient Revenue	47,993	60,144	(12,151)	(20.2%)	58,347	(10,354)	(17.7%)
75,873	57,960	17,913	30.9%	47,110	28,763	61.1%	Net Patient Service Revenue	262,754	231,839	30,915	13.3%	267,004	(4,251)	(1.6%)
13.98%	12.95%			14.68%			Collection %	12.41%	12.95%		18.20%			
195,303	78,484	116,819	148.8%	70,455	124,848	177.2%	Grants	498,144	313,935	184,209	58.7%	142,960	355,183	248.4%
\$ 271,176	\$ 136,444	\$ 134,732	98.7%	\$ 117,565	\$ 153,611	130.7%	Total Revenues	\$ 760,897	\$ 545,774	\$ 215,123	39.4%	\$ 409,964	\$ 350,933	85.6%
							Direct Operating Expenses:							
290,942	354,163	63,221	17.9%	252,357	(38,585)	(15.3%)	Salaries and Wages	1,150,990	1,416,352	265,362	18.7%	635,812	(515,178)	(81.0%)
49,441	75,274	25,833	34.3%	42,915	(6,527)	(15.2%)	Benefits	252,751	301,009	48,258	16.0%	147,262	(105,489)	(71.6%)
-	63	63	-	-	-	-	Purchased Services	-	252	252	-	-	-	-
-	787	787	-	-	-	-	Medical Supplies	-	3,148	3,148	-	-	-	-
-	1,712	1,712	-	-	-	-	Other Supplies	-	6,848	6,848	-	-	-	-
-	458	458	-	-	-	-	Drugs	-	1,832	1,832	-	-	-	-
959	-	(959)	-	-	(959)	-	Lease and Rental	4,431	-	(4,431)	-	-	(4,431)	-
723	2,405	1,683	70.0%	979	256	26.1%	Other Expense	3,220	9,620	6,400	66.5%	3,702	482	13.0%
342,065	434,862	92,797	21.3%	296,251	(45,815)	(15.5%)	Total Operating Expenses	1,411,392	1,739,061	327,669	18.8%	786,776	(624,616)	(79.4%)
\$ (70,889)	\$ (298,418)	\$ 227,529	(76.2%)	\$ (178,686)	\$ 107,796	(60.3%)	Net Performance before Depreciation & Overhead Allocations	\$ (650,495)	\$ (1,193,287)	\$ 542,792	(45.5%)	\$ (376,812)	\$ (273,683)	72.6%
							Overhead Allocations:							
500	721	221	30.7%	1,643	1,143	69.6%	OH Risk Management	2,031	2,884	853	29.6%	6,985	4,954	70.9%
24,665	36,520	11,855	32.5%	4,751	(19,914)	(419.2%)	OH Revenue Cycle	110,730	146,080	35,350	24.2%	26,956	(83,774)	(310.8%)
292	445	153	34.4%	319	27	8.5%	OH Internal Audit	851	1,780	929	52.2%	1,798	947	52.7%
-	-	-	-	2,125	2,125	-	OH Office Facilities	-	-	-	-	8,455	8,455	-
1,271	2,309	1,038	45.0%	999	(272)	(27.2%)	OH Administration	4,509	9,236	4,727	51.2%	8,958	4,449	49.7%
6,326	12,173	5,847	48.0%	17,914	11,588	64.7%	OH Human Resources	40,193	48,692	8,499	17.5%	75,159	34,966	46.5%
4,175	4,286	111	2.6%	4,364	189	4.3%	OH Legal	10,590	17,144	6,554	38.2%	22,440	11,850	52.8%
387	554	167	30.1%	758	371	48.9%	OH Records Management	1,277	2,216	939	42.4%	2,716	1,439	53.0%
1,499	2,040	541	26.5%	2,356	857	36.4%	OH Compliance	5,267	8,160	2,893	35.5%	9,412	4,145	44.0%
-	-	-	-	8,416	8,416	-	OH IT Operations	147	-	(147)	-	27,141	26,994	99.5%
-	-	-	-	2,040	2,040	-	OH IT Security	-	-	-	-	9,838	9,838	100.0%
3,874	5,609	1,735	30.9%	6,807	2,933	43.1%	OH Finance	14,008	22,436	8,428	37.6%	28,232	14,224	50.4%
1,113	2,312	1,199	51.9%	2,266	1,153	50.9%	OH Corporate Communications	4,346	9,248	4,902	53.0%	9,490	5,144	54.2%
40,649	48,627	7,978	16.4%	3,188	(37,461)	(1,175.1%)	OH Information Technology	160,613	194,508	33,895	17.4%	13,538	(147,075)	(1,086.4%)
-	-	-	-	58,732	58,732	-	OH IT Applications	1,179	-	(1,179)	-	184,473	183,294	99.4%
-	-	-	-	5,477	5,477	-	OH IT Service Center	58	-	(58)	-	27,667	27,609	99.8%
4,676	5,446	770	14.1%	3,413	(1,263)	(37.0%)	OH Corporate Quality	17,803	21,784	3,981	18.3%	13,445	(4,358)	(32.4%)
1,524	3,331	1,807	54.2%	9,813	8,289	84.5%	OH Security Services	7,140	13,324	6,184	46.4%	44,859	37,719	84.1%
1,914	3,230	1,316	40.7%	1,634	(280)	(17.1%)	OH Supply Chain	6,496	12,920	6,424	49.7%	12,519	6,023	48.1%
-	-	-	-	1,898	1,898	-	OH Health Information Management	-	-	-	-	7,769	7,769	-
1,747	149	(1,598)	(1,072.5%)	3,557	1,810	50.9%	OH Coding	13,923	596	(13,327)	(2,236.1%)	15,087	1,164	7.7%
147	195	48	24.6%	73	(74)	(101.4%)	OH Reimbursement	526	780	254	32.6%	337	(189)	(56.1%)
-	-	-	-	1,851	1,851	-	OH Clinical Labor Pool	-	-	-	-	7,973	7,973	-

Community Health Centers Behavioral Health Statement of Revenues and Expenses
For The Fourth Month Ended January 31, 2026

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
5,186	5,906	720	12.2%	4,972	(214)	(4.3%)	19,368	23,624	4,256	18.0%	19,295	(73)	(0.4%)
1,796	936	(860)	(91.9%)	3,381	1,585	46.9%	7,388	3,744	(3,644)	(97.3%)	13,253	5,865	44.3%
151	458	307	67.0%	578	427	73.9%	1,017	1,832	815	44.5%	2,150	1,133	52.7%
188	293	105	35.8%	265	77	29.1%	669	1,172	503	42.9%	553	(116)	(21.0%)
580	884	304	34.4%	852	272	31.9%	2,006	3,536	1,530	43.3%	3,617	1,611	44.5%
1,329	1,622	293	18.1%	2,499	1,170	46.8%	5,561	6,488	927	14.3%	8,789	3,228	36.7%
243	636	393	61.8%	-	(243)	-	179	2,544	2,365	93.0%	-	(179)	-
104,232	138,682	34,450	24.8%	156,941	52,709	33.6%	437,875	554,728	116,853	21.1%	612,904	175,029	28.6%
446,297	573,544	127,247	22.2%	453,192	6,894	1.5%	1,849,267	2,293,789	444,522	19.4%	1,399,680	(449,587)	(32.1%)
\$ (175,121)	\$ (437,100)	\$ 261,979	(59.9%)	\$ (335,627)	\$ 160,505	(47.8%)	\$ (1,088,370)	\$ (1,748,015)	\$ 659,645	(37.7%)	\$ (989,716)	\$ (98,654)	10.0%
-	-	-	-	-	-	-	\$ 1,004,826	-	\$ 1,004,826	-	\$ 765,052	\$ (239,774)	(31.3%)

Mental Health Crisis Center Statement of Revenues and Expenses
 For The Fourth Month Ended January 31, 2026

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenues															
Direct Operating Expenses:															
-	-	-	-	-	-	-	-	468	-	(468)	-	-	(468)	-	
Other Expense															
-	-	-	-	-	-	-	-	468	-	(468)	-	-	(468)	-	
Total Operating Expenses															
-	-	-	-	-	-	-	-	\$ (468)	-	\$ (468)	-	-	\$ (468)	-	
Net Performance before Depreciation & Overhead Allocations															
-	-	-	-	-	-	-	-	468	-	(468)	-	-	(468)	-	
Total Expenses															
-	-	-	-	-	-	-	-	\$ (468)	-	\$ (468)	-	-	\$ (468)	-	
Net Margin															
662,169	-	662,169	-	-	662,169	-	-	711,443	-	711,443	-	-	711,443	-	
Capital Contributions,															
-	-	-	-	-	-	-	-	\$ 468	-	\$ 468	-	-	\$ (468)	-	
Transfer In/(Out)															



CHC Medical Visits - Adults and Pediatrics												Current Year	Current YTD	%Var to	Prior Year	
	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total	Budget	Budget	Total
Delray Beach	927	722	834	875									3,358	3,894	(13.8%)	3,894
Delray Beach- Women's Health Care													-	-	included in budget above	
Belle Glade	837	584	746	786									2,953	3,250	(9.1%)	3,250
Belle Glade- Women's Health Care													-	-	included in budget above	
Jupiter	441	359	426	381									1,607	2,076	(22.6%)	2,076
Jupiter- Women's Health Care													-	-	included in budget above	
West Boca	251	226	225	220									922	1,017	(9.3%)	1,017
West Boca- Women's Health Care													-	-	included in budget above	
Atlantis	2,142	1,537	1,792	1,834									7,305	8,856	(17.5%)	3
Atlantis- Womens Health Care	1,020	794	945	931									3,690	3,008	included in budget above	
West Palm Beach	1,220	909	1,163	1,039									4,331	5,558	(22.1%)	5,558
Mangonia Park	687	502	664	623									2,476	2,561	(3.3%)	2,561
Lewis Center	78	63	39	47									227	249	(8.8%)	249
St Ann Place	31	20	8	19									78	80	(2.5%)	191
Clb Mob 1 Warrior (Mobile Van)	127	36	36	39									238	120	98.3%	10
Clb Mob 3 Hero	59	59	64	73									255	337	(24.3%)	337
Portable Medical	-	3	4	-									7	355	(98.0%)	355
Clb Mob 2 Scout	-	-	-	-									-	-	0.0%	-
Total Medical Visits	7,820	5,814	6,946	6,867									27,447	31,361	(12.5%)	24,944
Dental Visits																
West Palm Beach Dental	1,069	973	1113	1091									4,246	4,311	(1.5%)	4,311
Delray Dental	1,082	802	923	863									3,670	3,520	4.3%	3,194
Belle Glade Dental	525	395	466	424									1,810	1,861	(2.7%)	1,861
Atlantis Dental	808	580	738	699									2,825	3,020	(6.5%)	-
Portable Dental	9	7	1	-									17	35	(51.4%)	35
Total Dental Visits	3,493	2,757	3,241	3,077									12,568	12,747	(1.4%)	10,607
Total Medical and Dental Visits	11,313	8,571	10,187	9,944									40,015	44,108	(9.3%)	35,551
Behavioral Health Visits**																
Atlantis BH	514	338	458	368									1,678	2,148	(21.9%)	1
Mangonia Park BH	1,123	904	1,022	1,038									4,087	3,958	3.3%	3,958
Delray BH	450	380	495	411									1,736	1,620	7.2%	1,620
Lewis Center BH	453	331	358	358									1,500	1,025	46.3%	1,025
West Palm Beach BH	179	99	137	139									554	80	592.5%	-
Belle Glade BH	53	93	123	129									398	144	176.4%	2
St Ann Place BH	5	-	-	-									5	60	(91.7%)	-
West Boca BH	54	30	32	42									158	80	97.5%	5
Mob 1 Warrior BH (Mobile Van)	93	23	33	36									185	20	825.0%	1
Mob 3 Hero BH	63	57	54	76									250	80	212.5%	-
Jupiter BH	-	-	-	-									-	-	0.0%	-
Mobile Van BH	-	-	-	-									-	-	0.0%	42
Total Behavioral Health Visits	2,987	2,255	2,712	2,597									10,551	9,215	14.5%	6,673
GRAND TOTAL	14,300	10,826	12,899	12,541									50,566	53,323		42,224

**YTD Visits were adjusted to exclude non billable warm hand over(WHO) encounters.

Medicaid Match Statement of Revenues and Expenditures
For The Fourth Month Ended January 31, 2026

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 491,667	\$ 491,667	-	-	\$ 491,667	-	-	Total Revenues	\$ 1,966,667	\$ 1,966,668	\$ (1)	-	\$ 1,966,667	-	-	
							Direct Operating Expenditures:								
2,077,838	2,077,838	-	-	1,848,478	(229,360)	(12.4%)	Medicaid Match-	8,311,351	8,311,352	1	-	7,393,910	(917,440)	(12.4%)	
2,077,838	2,077,838	-	-	1,848,478	(229,360)	(12.4%)	Total Operating Expenditures	8,311,351	8,311,352	1	-	7,393,910	(917,440)	(12.4%)	
\$ (1,586,171)	\$ (1,586,171)	-	-	\$ (1,356,811)	\$ (229,360)	16.9%	Net Performance before Depreciation & Overhead Allocations	\$ (6,344,684)	\$ (6,344,684)	-	-	\$ (5,427,244)	\$ (917,440)	16.9%	
2,077,838	2,077,838	-	-	1,848,478	(229,360)	(12.4%)	Total Expenditures	8,311,351	8,311,352	1	-	7,393,910	(917,440)	(12.4%)	
\$ (1,586,171)	\$ (1,586,171)	-	-	\$ (1,356,811)	\$ (229,360)	16.9%	Net Margin	\$ (6,344,684)	\$ (6,344,684)	-	-	\$ (5,427,244)	\$ (917,440)	16.9%	
\$1,586,171	\$1,650,626	\$(64,455)	(3.9%)	\$1,356,811	\$(229,360)	(16.9%)	General Fund Support/Transfer In	\$6,344,684	\$6,602,503	\$(257,819)	(3.9%)	\$5,427,244	\$(917,440)	(16.9%)	

Statement of Revenues and Expenditures by Month

	Oct-25	Nov-25	Dec-25	Jan-26	Year to Date
Revenues:					
Intergovernmental Revenue	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 1,966,667
Total Revenues	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 1,966,667
Expenditures:					
Medicaid Match-	2,077,838	2,077,838	2,077,838	2,077,838	8,311,351
Total Operating Expenditures	2,077,838	2,077,838	2,077,838	2,077,838	8,311,351
Net Performance before Overhead Allocations	\$ (1,586,171)	\$ (1,586,171)	\$ (1,586,171)	\$ (1,586,171)	\$ (6,344,684)
Total Expenditures	2,077,838	2,077,838	2,077,838	2,077,838	8,311,351
Net Margin	\$ (1,586,171)	\$ (1,586,171)	\$ (1,586,171)	\$ (1,586,171)	\$ (6,344,684)
Transfer In/(Out)	\$ 1,586,171	\$ 1,586,171	\$ 1,586,171	\$ 1,586,171	\$ 6,344,684



HEALTH CARE DISTRICT BOARD March 12, 2026

1. Description: Retirement Benefits Design

2. Summary:

Federal tax law limits the amount of compensation that may be recognized under qualified retirement plans and caps total annual contributions under certain deferred compensation plans. As a result, employees with compensation above IRS thresholds are unable to receive the full employer-provided retirement benefit otherwise intended under District policy, despite identical contribution formulas.

3. Substantive Analysis:

Mercer is a leading global consulting firm, one of the world's largest professional services organizations. Mercer provides advisory services in the areas of compensation and benefits, public sector entities, private companies, institutional investors, and nonprofit organizations worldwide.

Based on Mercer's assessment of the competitiveness of the structure and value of our benefits, it was recommended that to maintain competitive, equitable, and compliant retirement benefits, management should implement a coordinated retirement plan design that:

1. **Uses a Section 401(a) plan** as the primary employer-funded retirement vehicle, subject to IRS compensation and contribution limits.
2. **Implements a Section 415(m) Excess Benefit Arrangement** to restore employer contributions lost solely due to IRS compensation and §415(c) limits applicable to the 401(a).
3. **Maintains the Section 457(b) plan** for employee elective deferrals, recognizing that employer matching contributions are constrained by statutory limits.
4. **Redirects any "lost" 457(b) employer match** into the 401(a) plan (to the extent permitted).
5. **Utilizes a Section 457(f) plan selectively** for supplemental executive retirement and retention purposes, tied to service and performance objectives and market competitiveness.



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:


CABA21FF2E09A81
 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

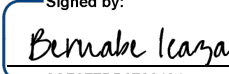
N/A

 Date Approved

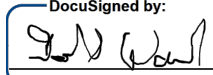
6. Recommendation:

Management recommends that the retirement guidance provided by Mercer be implemented in order to remain competitive through the creation of both the 415(m) plan and 457(f) plan for eligible employees.

Approved for Legal sufficiency:

Signed by:


0CF6F7DB67D8474
 Bernabe Icaza
 SVP & General Counsel

DocuSigned by:


9536C4FFE068A71
 Scott Washburn
 VP & Chief Human Resources Officer

Signed by:


77A3B535891477
 Darcy J. Davis
 President & Chief Executive Officer



HEALTH CARE DISTRICT BOARD

March 12, 2026

1. **Description: Recent Regulatory Updates and Industry Enforcement Activity (December 1, 2025 – February 28, 2026)**

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 2025).

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. 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: Recent trends include, but are not limited to: New legislation extending telehealth temporarily until 2028, a new extension for telemedicine prescriptions for controlled substances through 2026, new Florida Laws going into effect on January 1, continued legislation and actions related to the use of artificial intelligence (AI), continued focus on cybersecurity, HRSA 340B Pilot Program changes, and continued enforcement of the Stark Law and Anti-Kickback Statute (AKS).

Regulatory Updates

1. [HHS’ OCR Announce Civil Enforcement Program for Confidentiality of Substance Use Disorder Patient Records \(02/2025\)](#)
2. [Consolidated Appropriations Act Implements new PBD Rules \(02/2026\)](#)
3. [HRSA Requests Input on New 340B Rebate Model \(02/2026\)](#)
4. [CMS Proposes Regulations to Lower Health Care Costs and Reduce Fraud \(02/2026\)](#)
5. [HHS Agrees to Scrap 340B Pilot Program \(02/2026\)](#)
6. [OIG Issues Medicare Advantage Specific ICPG \(02/2026\)](#)
7. [CMS Issues Updates Telehealth Guidance FAQ \(02/2026\)](#)



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8. [HHS' OCR Release HIPAA Security Rule Guidance Focused on System Hardening and Protecting ePHI \(01/2026\)](#)
9. [HHS Rescinds Guidance to Nation's Retail Pharmacies: Obligations under Federal Civil Rights Laws to Ensure Nondiscriminatory Access to Health Care at Pharmacies \(01/2026\)](#)
10. [Joint Commission and NQF Aligning Serious Reportable Events and Sentinel Events Lists \(01/2026\)](#)
11. [Executive Order Establishes Great American Recovery Initiative Addressing Addiction \(01/2026\)](#)
12. [Administration Announces Action to Substantially Cut Mental Health Grants \(01/2026\)](#)
13. [Florida Holds First Day of 2026 Legislative Session \(01/2026\)](#)
14. [Bills Filed in Florida Would Allow Broward Health and Memorial Healthcare to Partner \(01/2026\)](#)
15. [HHS, DEA Announce Extension for Telemedicine Prescriptions for Controlled Substances Through 2026 \(01/2026\)](#)
16. [New Florida Laws on Overpayments Takes Effect January 1, 2026 \(01/2026\)](#)
17. [AHA and Health Systems File Lawsuit to Halt 340B Changes \(12/2025\)](#)
18. [Department of Justice Rule Restores Equal Protection for All in Civil Rights Enforcement \(12/2025\)](#)
19. [HHS Issues Rule to Prevent Gender-Affirming Care for Minors \(12/2025\)](#)
20. [President Trump signs Executive Order Eliminating State Law Obstruction of National Artificial Intelligence Policy \(12/2025\)](#)
21. [HHS Proposes HTI-5 Rule to Streamline Certification Program, Further Protect Patients from Information Blocking, and Foster an Artificial Intelligence-enabled Future \(12/2025\)](#)
22. [CISA Updates Cybersecurity Benchmarks for Critical Infrastructure Organizations \(12/2025\)](#)
23. [HHS Unveils Artificial Intelligence \(AI\) Strategy to Transform Agency Operations \(12/2025\)](#)

Industry Enforcement Activity

1. [Skilled Nursing Facility Agrees to Pay \\$1.3 Million to Resolve False Claims Allegations \(02/2026\)](#)
2. [Six Physicians and Practices to Pay \\$4.8 Million to Resolve FCA Allegations \(02/2026\)](#)
3. [Arizona Hospital to Pay \\$5.6 to Resolve Stark and AKS Allegations \(02/2026\)](#)
4. [West Tennessee Hospital Agrees to Settlement Following EMTALA Allegations](#)



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- [\(02/2026\)](#)
5. [HHS' OCR Settles HIPAA Security Rule Investigation with Top of the World Ranch Treatment Center \(02/2026\)](#)
 6. [HHS-OIG Identifies Web Application Security Weaknesses at Large U.S. Hospital \(02/2026\)](#)
 7. [Comstar to Pay State AGs \\$515,000 to Settle Alleged HIPAA Violations \(01/2026\)](#)
 8. [HHS Applies Inflation Increase to Penalties for HIPAA Violations \(01/2026\)](#)
 9. [Palm Beach Nurse Arrested on Sexual Assault Allegations \(01/2026\)](#)
 10. [Nurse Pleads Guilty to Illegally Distributing Controlled Substances \(01/2026\)](#)
 11. [Hospital Agrees to Settlement Following Patient Dumping Allegations \(01/2026\)](#)
 12. [Hospice Provider to Pay Nearly \\$1.6 Million to resolve CMP Allegations \(01/2026\)](#)
 13. [Minnesota Facility Self-Discloses Violation for Submitting Claims Provided by Unlicensed Individual \(01/2026\)](#)
 14. [Kaiser Permanent Affiliates Agree to Pay \\$556 Million to Resolve False Claims Act Allegations \(01/2026\)](#)
 15. [Holmes Regional Medical Center Agrees to Settlement Following EMTALA Allegations \(01/2026\)](#)
 16. [Miami Psychiatrist Fined for Prescribing Medication to Partner \(01/2026\)](#)
 17. [Hospital Agrees to Settlement for Submitting Claims Provided by Unlicensed Individual \(01/2026\)](#)
 18. [Health Care Data Breaches Double as Risks Grow \(01/2026\)](#)
 19. [Tampa General, Mass General Brigham Launch Ambulatory Care Network on Florida's East Coast \(01/2026\)](#)
 20. [Done Global Charged in Adderall Distribution Scheme \(12/2025\)](#)
 21. [HHS' OCR Settles HIPAA Right of Access Investigation with Concentra, Inc.\(12/2025\)](#)
 22. [New York Hospital \(NY-Presbyterian Hudson Valley\) to Pay \\$6.8 Million to Resolve Kickback Allegations for Payments to an Oncology Practice to Induce Referrals \(12/2025\)](#)
 23. [Dana Farber Cancer Institute Agrees to Pay \\$15 Million to Resolve False Claims Act Allegations Related to NIH Grants \(12/2025\)](#)
 24. [Owners of Arizona Wound Graft Company Sentenced to Prison for \\$1.2 Billion Healthcare Fraud \(12/2025\)](#)
 25. [AHA Urges Elevance Health to Remove Nonparticipating Provider Policy \(12/2025\)](#)
 26. [CEO of Software Company \(DMERx\) Sentenced After \\$1 Billion Healthcare Fraud Conspiracy \(12/2025\)](#)
 27. [Behavioral Health Provider \(Ohio\) Violates CMP, Agrees to Pay \\$100,000 to Settle Kickback Allegations It Recruited Staff in Exchange for Patient Referrals \(12/2025\)](#)



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28. [Texas Physician and Practice Agree to Pay Nearly \\$550,000 to Resolve False Claims Allegations \(12/2025\)](#)
 29. [Florida Court Case Could Determine Whether FCA Whistleblower Provision is Unconstitutional \(12/2025\)](#)
 30. [An Arizona Ambulance Company Agrees to Pay \\$40,000 to Resolve CMP Allegations for Services Provided by Paramedic Without Proper Credentials \(12/2025\)](#)
 31. [South Carolina Woman Charged with Practicing Nursing Without a License and Theft of Patient Medication \(12/2025\)](#)
 32. [DOJ Increases Focus on Pharmacies and PBMs \(12/2025\)](#)
 33. [Strata Pathology Services Agrees to Pay \\$100,000 to Resolve Kickback Allegations for Violating the CMP After Providing Free Access to Systems to a Physician Practice \(12/2025\)](#)
 34. [California Hospital \(San Antonio Regional\) Agrees to Pay \\$100,000 to Resolve CMP Allegations that It Provided Free Prior Authorization Services to Physicians \(12/2025\)](#)
-

Regulatory Updates

1. **[HHS' OCR Announce Civil Enforcement Program for Confidentiality of Substance Use Disorder Patient Records \(02/2025\)](#)**
 - HHS' OCR announced a new program to implement and enforce statutory and regulatory requirements that protect the confidentiality of substance use disorder (SUD) patient records. This program marks the first time civil enforcement mechanisms will be available to protect the confidentiality of SUD patient records by covered SUD programs.
 - "At President Trump's direction, HHS is aggressively enforcing federal safeguards to protect substance use disorder patient records as part of the Great American Recovery Initiative," said HHS Secretary Robert F. Kennedy, Jr. "Americans seeking treatment for substance use disorder deserve comprehensive care without sacrificing their privacy or legal protections."
 - The new program executes the SUD confidentiality provisions of section 3221 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act and its implementing regulation at 42 CFR part 2 ("Part 2"). Beginning February 16, 2026, entities and persons subject to the regulation protecting the confidentiality of SUD patient records must comply with all applicable requirements. The penalties for noncompliance align with the penalties available under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy, Security, and Breach Notification Rules. OCR investigations

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conducted under the new program may be resolved through a range of civil enforcement mechanisms. These include OCR entering into resolution agreements, securing monetary settlements, obtaining commitments for corrective action, or imposing civil money penalties for the failure to comply.

- “OCR’s civil enforcement program will instill confidence in patients and encourage them to seek SUD treatment from covered SUD providers. At the same time, compliance with the updated Part 2 regulation will improve care coordination and reduce administrative burdens,” said Paula M. Stannard, Director of the HHS Office for Civil Rights. “OCR is uniquely positioned to enforce patient rights and the regulated community’s obligations given our extensive experience administering compliance and enforcement programs for health information privacy, security, and breach notification under HIPAA.”
2. **[Consolidated Appropriations Act Implements new PBD Rules \(02/2026\)](#)**
 - The Consolidated Appropriations Act of 2026 was enacted on February 3, 2026. As part of this, provider-based billing requirements for off-campus provider-based departments are now required to obtain a National Provider Identifier for each site of service. Additionally, the CAA requires that each off-campus provider-based departments must now submit a mandatory attestation. This attestation had previously been voluntary. These requirements are effective January 1, 2028.
 3. **[HRSA Requests Input on New 340B Rebate Model \(02/2026\)](#)**
 - The Health Resources and Services Administration [recently published a Request for Information](#) regarding potential changes to the 340B program. The Request for Information requests comments from stakeholders regarding the 340B program, to include the potential standards related to a manufacturer rebate plan. As you may recall from the most recent update regarding this matter, HHS decided to withdraw the proposed 340B Rebate Pilot Program, with the issue being remanded to HRSA. However, the publishing of this Request for Information demonstrates continued intent to implement changes to the 340B program in some form, to include the potential implementation of upfront rebates. The Federal Register notes, “With the information collected from this RFI, HRSA will evaluate if a potential 340B Rebate Model Pilot Program is in the public’s interest and, if so, determine a viable implementation strategy, consistent with the 340B statute.” Additional excerpts from the Federal Register:
 - “The Health Resources and Services Administration (HRSA) administers section 340B of the Public Health Service Act (PHS Act), referred to as the ‘340B Drug Pricing Program’ or the ‘340B Program.’ HRSA is issuing this Request for Information (RFI) to gather input from interested parties regarding the potential use of rebates to effectuate the ceiling



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price under the 340B Program, including the standards and procedures that should govern the approval of manufacturer rebate plans and the impacts on all stakeholders. This RFI seeks comments on whether HRSA should implement a rebate model under the 340B Program and how best to operationalize any such rebate framework for stakeholders. The information collected through this RFI will assist HRSA in evaluating the operational, financial, and access to drugs for patients of a rebate model on covered entities, manufacturers, and other stakeholders across the drug supply chain.” cash-flow impacts; and Proposed alternatives and scope- limiting measures to inform a rebate pilot design, including safeguards to promote the integrity of the 340B Program, and avoid duplicate discounts, as well as consistency with the MDPNP nonduplication provision.

- Comments in response to this request must be submitted no later than March 19, 2026.
4. **[CMS Proposes Regulations to Lower Health Care Costs and Reduce Fraud \(02/2026\)](#)**
- The Centers for Medicare & Medicaid Services (“CMS”) proposed regulations to lower health care costs, promote competition, and strengthen program integrity in the Federal and State-Based Health Insurance (“Exchanges”). The proposal would aim to address fraudulent and misleading practices by agents and brokers, as well as remove federal barriers that have increased patient premiums. This would ensure coverage is more affordable and works better for consumers, taxpayers, and states.
 - The proposal seeks to promote innovation in plan design, The proposed rule encourages new, consumer-focused plan designs that expand choice and support affordability.
 - The proposal aims to strengthen integrity and accountability by implementing stronger eligibility and income verification. This would include enhanced enforcement policies that would provide subsidies for eligible individuals.
5. **[HHS Agrees to Scrap 340B Pilot Program \(02/2026\)](#)**
- Following the issuance of a temporary injunction and additional court proceedings, HHS has decided to withdraw its appeal of the Court’s decision and will withdraw the proposed 340B Rebate Pilot Program at this time. The filing vacates items related to the 340B rebate program (included below) and remands the matter to HRSA. From HHS’s filing, the Parties agreed that if HHS decides to begin a new 340B rebate program, it will issue a new notice, including soliciting new applications. HHS also agreed that it will solicit comments either prior to or concurrently with a new notice, or both. HHS agreed to set any effective date for any new 340B rebate program to no earlier than 90 days following the public announcement of any approval of drug manufacturer applications. Additional relevant excerpts from the Joint Motion for Vacatur and



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Remand:

- “Since this Court and the First Circuit issued these orders, Defendants have considered the documents that would comprise the full administrative record in this matter. Defendants do not believe the full administrative record would change the outcome of this litigation at summary judgment. As a result, the Parties agree that further motions practice would not be fruitful, and instead, it would serve the best interests of judicial economy and the Parties to vacate the challenged actions with a remand to the Health Resources and Services Administration.”

6. **[OIG Issues Medicare Advantage Specific ICPG \(02/2026\)](#)**

- The Office of Inspector General issued Medicare Advantage Industry Segment Specific Compliance Program Guidance (“ICPG”). The Medicare Advantage ICPG, in conjunction with the OIG’s General Compliance Program Guidance (“GCPG”) that applies to all individuals and entities involved in the health care industry, serves as the OIG’s updated and centralized source of voluntary compliance program guidance for Medicare Advantage.
- The guidance is designed to assist MA providers identify their own risks and implement an effective compliance program to reduce those risks. The guidance incorporates information and recommendations based OIG’s findings and observations from previous reviews of the MA program, including audits, evaluations, investigations, enforcement actions, data analyses, development of industry resources, and monitoring under Corporate Integrity Agreements. It also reflects current enforcement priorities and is based on interactions with MA Parties and other industry stakeholders, many of whom have long requested an update to the 1999 CPG.
- OIG partnered with stakeholders to address compliance concerns and solutions directly from a wide range of affected parties.
- Particular areas of focus for Medicare Advantage Organizations include providing access to care, marketing and enrollment, quality of care, risk adjustment scores, and oversight of third parties.
- Of particular relevance to HCD, the guidance notes what areas MA parties should consider when developing a compliance strategy in connection with third parties. This includes the types of tasks an MAO has delegated to the third party, compliance risks associated with those tasks, the third party’s sophistication and preexisting compliance infrastructure, and current government enforcement and oversight trends.

7. **[CMS Issues Updates Telehealth Guidance FAQ \(02/2026\)](#)**

- The Centers for Medicare & Medicaid Services (“CMS”) has updated its [Frequently Asked Questions](#) (“FAQ”) document related to telehealth with an effective date of

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February 4, 2026. The update comes after there was a temporary lapse in telehealth coverage during the government shutdown. The signing of the Consolidated Appropriations Act 2026 provided another (temporary) extension of telehealth flexibilities through 12/31/2027. It is expected that a more permanent solution will be implemented before this expiration date. Key takeaways from the updated FAQ:

- Effective through December 31, 2027, beneficiaries can receive Medicare telehealth services anywhere in the United States and territories. Beginning January 1, 2028, except for behavioral health services, beneficiaries will generally need to be in a medical facility and in a rural area to receive Medicare telehealth services. An extended range of practitioners may bill for Medicare telehealth services. Beginning January 1, 2028, physical therapists, occupational therapists, speech-language pathologists, and audiologists can no longer furnish Medicare Telehealth services.
 - For behavioral health, patients will be required to have an in-person, non-telehealth visit within 6 months prior to the first mental health telehealth service, effective **after** December 31, 2027. For behavioral health, if a beneficiary began receiving mental health services on or before December 31, 2027, then the patient would not be required to have an in-person visit within 6 months; rather, they will be considered established and will instead be required to have at least one in-person visit every 12 months (for patients who are receiving treatment on or after January 1, 2028).
 - Beneficiaries may continue to receive audio-only telehealth services in their homes through December 31, 2027.
8. [**HHS' OCR Release HIPAA Security Rule Guidance Focused on System Hardening and Protecting ePHI \(01/2026\)**](#)
- HHS' OCR release industry guidance focused on system hardening and security baselines as critical components of the Health Insurance Portability and Accountability Act (HIPAA) Security Rule compliance. The guidance reinforces OCR's continued expectation that HIPAA covered entities and business associates ("regulated entities") proactively reduce cybersecurity risks to electronic protected health information (ePHI) through ongoing technical and operational safeguards. OCR emphasizes that system hardening directly supports the HIPAA Security Rule's core requirement to ensure the confidentiality, integrity, and availability of ePHI. Privacy and security officers should also consider these recommendations as a baseline for risk management responsibilities and consider integrating the safeguards into internal auditing programs.
 - OCR's newsletter aligns with enforcement trends showing increasing scrutiny of basic cybersecurity hygiene failures, including unpatched systems, default credentials, and poor configuration management. These issues are frequently cited in OCR resolution

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agreements and corrective action plans and therefore have a corresponding impact on the growing data breach class-action litigation. System hardening is not merely a technical best practice; it is a compliance obligation under the HIPAA Security Rule and a very clear risk management tool.

9. **[HHS Rescinds Guidance to Nation's Retail Pharmacies: Obligations under Federal Civil Rights Laws to Ensure Nondiscriminatory Access to Health Care at Pharmacies \(01/2026\)](#)**

- On January 27, 2026, HHS published guidance in the Federal Register that became effective on the same day. It pertains to retail pharmacies and obligations under Section 1557 of the ACA and Section 504 of the Rehabilitation Act related to nondiscrimination at retail pharmacies. The update removes previous guidance related to pharmacy dispensing requirements.
- “The 2022 Guidance stated that pharmacies may not discriminate against pharmacy customers based on sex and disability, which it contended might be the case if pharmacists did not stock or dispense various drugs. It also asserted the application of federal civil rights laws to pharmacies in various ways. First, according to the 2022 Guidance, disparities in maternal health for minority women would be exacerbated by the Supreme Court decision in *Dobbs v. Jackson Women's Health Organization*.^[4] Second, the 2022 Guidance also stated that OCR is responsible for protecting the “rights of women and pregnant people” (sic) in their ability to access health care that is free from discrimination, including nondiscriminatory access to “reproductive health care,” including prescription medication from their pharmacy. Third, the 2022 Guidance specified examples of what may constitute discrimination by a pharmacist, including failure to stock or fill prescriptions for drugs that may be used as contraceptives and abortion, if refusal to distribute the drugs would deny individuals with certain conditions their use. A few examples discussed the drugs “mifepristone,” “misoprostol,” and “methotrexate,” all of which can cause an abortion, but the latter two of which have FDA-approved uses for non-abortion purposes. Mifepristone and misoprostol are part of the FDA-approved abortion regimen, while methotrexate can end an ectopic pregnancy.”
- In light of the stated policy in Executive Order (“E.O.”) 14182, “Enforcing the Hyde Amendment,” to end the forced use of Federal taxpayer dollars to fund or promote elective abortion, and the direction under [E.O. 14219](#), “Ensuring Lawful Governance and Implementing the President's `Department Of Government Efficiency' Deregulatory Initiative,” to rescind or modify “regulations that are based on anything other than the best reading of the underlying statutory authority or prohibition,”^[1] The U.S. Department of Health and Human Services (HHS), Office for Civil Rights (OCR) hereby rescinds



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"Guidance to Nation's Retail Pharmacies: Obligations under Federal Civil Rights Laws to Ensure Nondiscriminatory Access to Health Care at Pharmacies."

10. **Joint Commission and NQF Aligning Serious Reportable Events and Sentinel Events Lists (01/2026)**

- The Joint Commission and the National Quality Forum announced that they will be aligning the Joint Commission's Sentinel Events List and NQF's Serious Reportable Events List in order to streamline safety event reporting. The Joint Commission will also retain three existing legacy Sentinel Events List- for homicide, sexual abuse/assault, and physical assault of a staff member. The goal is to reduce confusion related to reporting requirements and improve patient safety. Effective January 1, 2027, the Joint Commission will adopt the updated SRE list as part of its Sentinel Event list for all accredited organizations. During the interim period (the rest of 2026), the Joint Commission will provide technical support to assist organizations.

11. **Executive Order Establishes Great American Recovery Initiative Addressing Addiction (01/2026)**

- On January 29, 2026, the White House announced the issuance an Executive Order entitled "Addressing Addiction Through the Great American Recovery Initiative." President Trump signed Executive Order 14379, which will recommend steps to coordinate the government's response to the addiction crisis by aligning Federal programs, setting objectives, and provided data-driver updates to the public.
- The newly formed committee will take actions to increase awareness of addiction, help individuals receive necessary treatment, and celebrate recovery. The committee will advise departments on agencies on how to implement programs that integrate prevention, early intervention, treatment, recovery support, and re-entry into all relevant public health, healthcare, criminal justice, workforce, education, housing and social services systems, and remove silos between agencies, programs, or systems.
- The committee will advise agencies on directing grants to support recovery, with a focus on prevention and treatment.
- The Executive Order outlines general priorities, to include the expansion of evidence-based Substance Use Disorder treatment, emphasizing access to care, a focus on integrating a response plan, and cooperation and collaboration between the federal government and other entities.

12. **Administration Announces Action to Substantially Cut Mental Health Grants**



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(01/2026)

- The current administration recently sent out notices that will reduce existing mental health grants by an estimated \$2 billion. On January 13, 2026, the administration sent out letters notifying parties of the cancellation of U.S. Substance Abuse and Mental Health Services Administration (“SAMHSA”) grants, indicating that grants for some mental health and drug addiction services were being terminated with immediate effect. As of this afternoon, SAMHSA and the Department of Health and Human Services have not provided comment on the nature and scope of the cuts. A separate article has indicated the cuts will affect overdose-prevention work, naloxone distribution and use by first responders, mental health and substance use support within schools, support for pregnant and postpartum women who receive assistance for substance use disorder, underage drinking prevention and recovery support programs. The article indicated that grants involving state opioid response block grants, certified community behavioral clinics programs, and the 988 hotline have not been cut. At this time, it is estimated that the cuts impact over 2,700 discretionary grants from SAMHSA. Note this was action was rescinded the on January 14, 2026.

13. Florida Holds First Day of 2026 Legislative Session (01/2026)

- The first day of Florida’s 2026 legislative session recently took place. During discussions, areas of particular relevance to the Health Care District include property taxes, artificial intelligence and the potential preemption issues associated with recent federal action, and rural renaissance funding.

14. Bills Filed in Florida Would Allow Broward Health and Memorial Healthcare to Partner (01/2026)

- Two separate bills were filed in the Florida House and Senate that would grant Broward Health and Memorial Healthcare System the ability to work closer together, which would include opening facilities run together and sharing of employees. H.B. 1047 and SB 1122 both address the same issue and were filed and address this issue. If the bill is ultimately approved, it would appear to allow public safety net health districts within the same county to partner without violating Florida antitrust law, allowing for potential joint ventures.

15. HHS, DEA Announce Extension for Telemedicine Prescriptions for Controlled Substances Through 2026 (01/2026)

- The U.S. Department of Health and Human Services (“HHS”), working jointly with the Drug Enforcement Administration (“DEA”), announced a 4th temporary extension of

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telemedicine flexibilities that allow patients to receive prescriptions for controlled medications without a prior in-person visit. The [extension](#) runs from January 1 - December 31, 2026, preventing disruptions in care while permanent rules are finalized.

- The telemedicine flexibilities were first introduced during the COVID-19 public health emergency and have remained in place through a series of temporary extensions. The extension gives DEA and HHS additional time to finalize permanent regulations, including the proposed Special Registration for Telemedicine, which would establish clear standards for prescribing controlled substances via telemedicine while preserving patient safety and preventing misuse.

16. [New Florida Laws on Overpayments Takes Effect January 1, 2026 \(01/2026\)](#)

- Florida recently enacted two new laws pertaining to health care practitioners, facilities, and providers that will take effect in Florida on January 1, 2026. The new laws are found at [Florida Statutes 408.12](#) and [Florida Statutes 456.0625](#), which combine to outline requirements for overpayments made by patients to health care providers and facilities. These laws require health care practitioners, facilities, providers, and anyone else who accepts payments from insurance for services rendered by health care practitioners to refund any overpayment made by the patient no later than 30 days after determining that the patient made an overpayment. In the case of a violation by a health care practitioner, failure to comply with this provision may result in disciplinary action by the applicable board or the Department of Health (“DOH”). If a facility or provider licensed by the Agency for Health Care Administration (“AHCA”) fails to timely refund an overpayment, AHCA may impose an administrative penalty of up to \$500.00, unless otherwise specified. *Note this does not change any requirements related to timely refunding overpayments made to providers by health insurers and health maintenance organizations, as the law defers to existing requirements.*
- *History: This was initially introduced as CS/CS/SB 1808- Refund of Overpayments Made by Patients. The Bill led to the creation of two related Florida Statutes now combined. The Senate voted to approve the measure 37-0, while the House also unanimously approved 112-0.*

17. [AHA and Health Systems File Lawsuit to Halt 340B Changes \(12/2025\)](#)

- *Update: In late December, a U.S. District Judge issued a preliminary injunction that blocks the 340B Rebate Model Pilot Program from taking effect on January 1, 2026. The current 340B model will remain in effect while litigation is ongoing.*
- The American Hospital Association and several health systems filed a lawsuit that seeks to challenge the implementation of the 340B Rebate Model Pilot Program. The lawsuit was filed in the U.S. District Court for the District of Maine. The lawsuit seeks a temporary



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restraining order that would prevent the implementation of the 340B Pilot Program. The American Hospital Association argues that the Department of Health and Human Services rushed the review process and ignored over a thousand comments from hospitals and other 340B stakeholders in what it characterizes as a “...textbook disregard of administrative law.” The AHA argues the Rebate Program is arbitrary and capricious and failed to consider important aspects of the problem, in violation of the Administrative Procedure Act. The lawsuit asserts that this is a “pilot program” in name only, as participation is mandatory and not limited to a select group.

- The lawsuit further outlines issues 340B hospitals would have to deal with from a financial and administrative perspective. Specifically, “ Such a change would inflict hundreds of millions of dollars’ worth of annual costs on hospitals and other covered entities. First, a rebate system would impose vast administrative costs to submit, track, recover, and potentially dispute the rebates. Second, it would drain 340B hospitals of huge sums of money through payments to drug companies that the hospitals then must wait to have refunded by those drug companies. Third, a rebate system would invite mischief from drug companies that have every incentive to slow and stymie the issuance of rebates, figuring that some number of rebates can be withheld from safety-net hospitals by throwing the proverbial ‘sand in the gears.’”
- Ultimately, the AHA requested that the Court declare the 340B Rebate Model Pilot Program as unlawful. It seeks to have the Rebate Program permanently enjoined as unlawful and invalid, ensure the Defendants are enjoined from implementing or giving effect to the Rebate Program in any way, and that Defendants are directed to rescind any and all statements, guidance, or direction that has already issued that relates to announcing, implementing, or enforcing the Program, including Frequently Asked Questions, as they pertain to the Rebate Program.

18. **Department of Justice Rule Restores Equal Protection for All in Civil Rights Enforcement (12/2025)**

- On December 9, 2025, the Department of Justice (“DOJ”) issued a final rule that updates regulations under Title VI of the Civil Rights Act of 1964. The rule addresses federal civil rights law related to equal treatment by eliminating disparate-impact liability from the Title VI regulations. Title VI of the Civil Rights Act prohibits discrimination on the basis of race, color, and national origin in programs and activities receiving Federal financial assistance. The law was amended in 1973 to address disparate impact, which “refers to concept of imposing liability on a federal fund recipient only because there may be different outcomes for different people, not based on prejudice or intent.”



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19. **[HHS Issues Rule to Prevent Gender-Affirming Care for Minors \(12/2025\)](#)**

- Following the issuance of an Executive Order that directed HHS to create regulatory framework to end gender affirming care for minors, HHS today announced several actions in an effort to prevent such care from moving forward. CMS will issue a proposed rule that will bar hospitals from performing these procedures as a Condition of Participation in the Medicare and Medicaid program. The procedures in question include pharmaceutical or surgical interventions of specified types that attempt to align a child’s physical appearance or body with an asserted identity difference from their sex.
- Additionally, CMS will release a notice of proposed rulemaking that would bar hospitals from performing sex-rejecting procedures on children under the age of 18 as a Condition of Participation in Medicare and Medicaid programs.

20. **[President Trump signs Executive Order Eliminating State Law Obstruction of National Artificial Intelligence Policy \(12/2025\)](#)**

- On December 11, 2025, President Trump signed an Executive Order (Order or “EO”) titled “Ensuring a National Policy Framework for Artificial Intelligence,” which aims to promote “United States leadership in Artificial Intelligence” by preempting state AI laws and regulations. The stated purpose of the EO is to “sustain and enhance the United States’ global AI dominance through a minimally burdensome national policy framework for AI.”
- The Order directs several federal government initiatives designed to blunt, preempt, or challenge state laws, under the thesis that a patchwork of state-level regimes would result in compliance cost burdens and variance that would disadvantage developers and slow U.S. innovation in the global AI race.
The Order explicitly calls out Colorado’s AI Act as an example of a problematic state law. The Order also directs the Administration to work with Congress to pass federal legislation that preempts state laws that conflict with the EO’s policy goals while ensuring that “children are protected, censorship is prevented, copyrights are respected, and communities are safeguarded.” The EO builds on earlier federal efforts (such as America’s AI Action Plan) to link federal funding allocation to a state’s AI regulatory climate and seeks to use preemption as a practical lever to standardize rules and align AI policy with industry and federal-level priorities.

21. **[HHS Proposes HTI-5 Rule to Streamline Certification Program, Further Protect Patients from Information Blocking, and Foster an Artificial Intelligence-enabled Future \(12/2025\)](#)**

- Executing on President Trump’s Executive Order (EO) 14192 titled “Unleashing Prosperity

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through Deregulation” and the President’s mandate to ensure the United States’ continued leadership in artificial intelligence (AI), the U.S. Department of Health and Human Services (HHS), through the Assistant Secretary for Technology Policy/Office of the National Coordinator for Health Information Technology (ASTP/ONC), today released the Health Data, Technology, and Interoperability: ASTP/ONC Deregulatory Actions to Unleash Prosperity (HTI-5) Proposed Rule.

- The HTI-5 Proposed Rule has three core goals: (1) reducing burden on health IT developers by streamlining ASTP/ONC’s voluntary Health IT Certification Program by removing redundant requirements; (2) updating the information blocking regulations to better promote electronic health information access, exchange, and use so that patients’ access to their data is not blocked; and (3) advancing a new foundation of Fast Healthcare Interoperability Resources (FHIR®)-based application programming interfaces (APIs) that promote AI-enabled interoperability solutions through modernized standards and certification.. These proposals seek to reset the Certification Program’s scope to focus its future on standards-based APIs like FHIR and AI-enabled interoperability solutions. The HTI-5 Proposed Rule also proposes updates to the information blocking regulations. Based on broad stakeholder feedback, ASTP/ONC proposes to revise or remove certain information blocking terms, conditions, and exceptions to address the potential for misuse or abuse. These proposals would ultimately strengthen HHS’s ability to enforce the information blocking regulations.

22. [CISA Updates Cybersecurity Benchmarks for Critical Infrastructure Organizations \(12/2025\)](#)

- The Cybersecurity and Infrastructure Security Agency (CISA) announced Cross-Sector Cybersecurity Performance Goals (CPG 2.0) updates. The updates provide measurable actions for critical infrastructure owners and operators to achieve a foundational level of cybersecurity. These updates also incorporate lessons learned, aligns with the most recent National Institute of Standards and Technology Cybersecurity Framework revisions, and addresses the most common and impactful threats facing critical infrastructure today.
- CPG 2.0 includes a new component focused on the essential role of governance in managing cybersecurity. It emphasizes accountability, risk management, and strategic integration of cybersecurity into day-to-day operations, reinforcing the principle that effective governance is the cornerstone of a resilient cyber posture.
- CPGs are streamlined and outcome-driven cybersecurity protections for information technology and operational technology environments and provide:
 - Clear, foundational practices aligned with real-world threats.
 - Straightforward, outcome-oriented language to aid implementation.



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- A baseline for guiding investment, benchmark progress, and measurably reducing risk.
23. **[HHS Unveils Artificial Intelligence \(AI\) Strategy to Transform Agency Operations \(12/2025\)](#)**
- HHS introduced its first strategic plan to integrate artificial intelligence (AI) across all divisions under the unified “OneHHS” approach. This initiative aims to break down organizational silos, enhance collaboration, and improve operational efficiency while ensuring strong governance and compliance. Initially focused on internal operations, the plan sets the foundation for future engagement with private sector partners to co-create innovative solutions.
 - Key objectives include building a robust department-wide AI infrastructure, streamlining workflows, and equipping the workforce with AI tools and training to reduce administrative burdens. Under the plan, HHS expects utilization of tools to continue to grow, with estimates of new use cases to increase by approximately 70% by the end of FY2025. As part of the effort, HHS has established an AI governance board to oversee risk management, cybersecurity, and compliance.
 - The strategy is anchored on five pillars:
 - Governance & Risk Management – Agile oversight to maintain public trust and mitigate misuse.
 - Infrastructure & Platforms – Shared, reusable systems to avoid duplication.
 - Workforce Development & Efficiency – Training and tools to optimize productivity.
 - Health Research & Reproducibility – Accelerating biomedical research with rigorous standards.
 - Care & Public Health Modernization – Leveraging AI for measurable health outcomes.

Continued below.

Industry Enforcement Activity

1. **[Skilled Nursing Facility Agrees to Pay \\$1.3 Million to Resolve False Claims Allegations \(02/2026\)](#)**
 - The Center for Disability Services Holding Corporation, d/b/a/ St. Margaret’s Center (“SMC”), a skilled nursing facility in New York, agreed to pay \$1,300,000.00 to resolve allegations that it violated the False Claims Act by billing for care that was worthless and for falsely attesting that it had implemented a compliance program that promoted

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quality care. The settlement resolves allegations from January 1, 2018–December 31, 2023, during which time it was alleged that SMC provided grossly substandard care that provided no value. Surveys and inspections revealed SMC failed to provide sufficient nursing staff, ensure residents were free of significant medication errors, or provide respiratory and tracheostomy care and suctioning. The New York State Department of Health determined that the SMC failed to adequately supervise three residents, which jeopardized their health and safety. This led to SMC being placed on immediate jeopardy status in 2022.

- Because of this finding, CMS placed SMC on its Special Focus Facility list, which indicates the facility has significant quality issues. SMC also annually certified that it implemented an effective compliance program, to include addressing quality of care. SMC’s Compliance Officer admitted to being unaware of how to identify certain compliance risks and was unaware that the facility had been placed in immediate jeopardy status.
 - SMC agreed to enter into a Quality-of-Care Corporate Integrity Agreement for a period of five years.
2. **Six Physicians and Practices to Pay \$4.8 Million to Resolve FCA Allegations (02/2026)**
- Six South doctors and their practices agreed to pay \$4,855,844.00 to resolve allegations that it violated the False Claims Act by submitting fraudulent claims to Federal health care programs. The parties submitted claims for services that were either not rendered or lacked medical necessity to Medicare, Medicaid, and TRICARE. Drs. Javier Cabello, Ammar Halloum, Jamil Madi, 54, Jairo Rodriguez, 62, Ricardo Schwarcz, 57, Weslaco, Stanley Syowned and operated Benchmark Inpatient Services PLLC. Rodriguez also owned and operated Brownsville Pulmonary Center, P.A.
 - The conduct in question took place from January 2020–May 2023, during which time the practices and its owners were alleged to have submitted claims for critical care testing despite patient medical records lacking documentation that supported these claims.
 - This case was brought forward pursuant to the qui tam provisions of the False Claims Act.



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3. [Arizona Hospital to Pay \\$5.6 to Resolve Stark and AKS Allegations \(02/2026\)](#)

- Southwest Orthopedic and Spine Hospital LLC, d/b/a OASIS Hospital (“OASIS”), United Surgical Partners International Inc. (“USPI”), and Dignity/USP Phoenix Surgery Centers LLC, agreed to pay \$5.6 million to resolve allegations that it violated the Stark Law and Anti-Kickback Statute by paying improper remuneration to physicians. The settlement resolves allegations that from 2011–2018, OASIS made improper financial contributions to Southwest Physicians, a physician group that provided referrals to OASIS.
- The contributions took the form of interest payments on convertible bonds provided to the physician group, which violates the Stark Law and the Anti-Kickback Statute. Claims submitted as a result of these violations also resulted in False Claims Act liability in many instances.
- USPI disclosed the information to the OIG following an internal compliance review and investigation. The United States credited OASIS and USPI with cooperation, as it acknowledged the parties took remedial actions and disclosed the arrangements to the government. The parties also cooperated with the government throughout the investigation.

4. [West Tennessee Hospital Agrees to Settlement Following EMTALA Allegations \(02/2026\)](#)

- Jackson–Madison County General Hospital, d/b/a West Tennessee Hospital, agreed to pay approximately \$340,000.00 as part of a settlement agreement with the OIG. West Tennessee Hospital operated two hospitals with allegations. It was alleged that West Tennessee Hospital violated the Emergency Medical Treatment and Labor Act (“EMTALA”) by failing to provide appropriate medical screening examinations on four occasions and twice failed to provide appropriate transfers to another facility.

5. [HHS’ OCR Settles HIPAA Security Rule Investigation with Top of the World Ranch Treatment Center \(02/2026\)](#)

- HHS’ OCR has reached a settlement with Top of the World Ranch Treatment Center (TWRTC), an Illinois–based Substance Use Disorder (SUD) provider, following an investigation into potential violations of the HIPAA Security Rule. This action marks OCR’s 11th enforcement action under its ongoing Risk Analysis Initiative, which emphasizes the critical importance of conducting accurate and thorough risk assessments to safeguard electronic protected health information (ePHI).
 - In summary, the action stems from a March 2023 phishing attack that compromised the ePHI of 1,980 patients through a workforce member’s email



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account. The OCR's investigation revealed that TWRTC had not conducted a comprehensive risk analysis, a core requirement of the HIPAA Security Rule designed to ensure the confidentiality, integrity, and availability of ePHI.

- Under the terms of the resolution agreement, TWRTC agreed to pay \$103,000 and implement a two year corrective action plan to resolve the investigation.

6. [HHS-OIG Identifies Web Application Security Weaknesses at Large U.S. Hospital \(02/2026\)](#)

- HHS-OIG's audit of a large Southeastern hospital found notable weaknesses in its internet-facing applications despite its use of HITRUST CSF and HIPAA-aligned safeguards. While most simulated attacks were detected, OIG successfully captured user credentials through phishing and accessed an account management application lacking strong authentication controls. Another application had poor input validation, leaving it vulnerable to injection attacks that prior scans failed to detect, and the hospital lacked a web application firewall. OIG recommended strengthening authentication, reassessing controls regularly, evaluating web application firewall needs, and expanding testing methods. The report highlights growing risks as hospitals rely more on cloud-based applications.

7. [Comstar to Pay State AGs \\$515,000 to Settle Alleged HIPAA Violations \(01/2026\)](#)

- Comstar, a Massachusetts-based ambulance billing and collections company, has been investigated by the Massachusetts Attorney General and found to have violated the Health Insurance Portability and Accountability Act (HIPAA) and the Massachusetts Data Security Regulations. Comstar will pay a \$515,000 penalty to resolve the alleged violations.
- Comstar was investigated over a [March 2022 cyberattack and data breach](#). A cyber threat actor breached its network, exfiltrated files, and used ransomware to encrypt data on its network. While the attack was detected on March 26, 2022, the ransomware group gained access to its network on March 19, 2026. The forensic investigation confirmed that protected health information (PHI) had been stolen, including names, Social Security numbers, driver's license numbers, financial information, and medical assessment information. The PHI of 585,621 individuals was compromised in the ransomware attack, including 326,426 Massachusetts residents and 22,829 Connecticut residents.

8. [HHS Applies Inflation Increase to Penalties for HIPAA Violations \(01/2026\)](#)

- The HHS' Office for Civil Rights has increased the penalties for HIPAA violations with immediate effect. As of January 28, 2026, the penalties have been increased in line with



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inflation, as mandated by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015. Annual adjustments to the penalty amounts are necessary to maintain the deterrent effect of financial penalties.

- The penalties were capped at \$1,500,000 for violations of an identical provision in a calendar year, and all penalties are subject to annual increases in line with inflation. OCR, like all other Executive Departments and Agencies, is required to apply annual increases to its penalty amounts. Each year, the Office of Management and Budget (OMB) issues a Memorandum that includes a multiplier for the annual adjustment.
 - When the HITECH Act was introduced, the penalties for HIPAA violations were set as follows:
 - Tier 1: Minimum fine of \$100 per violation up to \$50,000
 - Tier 2: Minimum fine of \$1,000 per violation up to \$50,000
 - Tier 3: Minimum fine of \$10,000 per violation up to \$50,000
 - Tier 4: Minimum fine of \$50,000 per violation up to \$1,500,000

9. **[Palm Beach Nurse Arrested on Sexual Assault Allegations \(01/2026\)](#)**

- A Royal Palm Beach recovery room nurse was recently arrested after accusations of sexually assaulting patients. Joel Vega, a recovery room nurse at Royal Palm Beach surgical center, was arrested following allegations that he sexually assaulted two patients. The arrest follows two complaints made to the Palm Beach County Sheriff’s Office.

10. **[Nurse Pleads Guilty to Illegally Distributing Controlled Substances \(01/2026\)](#)**

- Michele Rene Muzyka, an Advanced Practice Registered Nurse, waived her right to be indicted and pleaded guilty to charges related the improper distribution of controlled substances. Per court documents, Muzyka illegally distributed amphetamines and benzodiazepines from January 2024–June 2025. These controlled substances were provided to patients who did not have a legitimate medical need. During office visits, Muzyka did not provide medical examinations of some patients and did verify whether patients had conditions that would require these medications.
- Muzyka charged patients \$200 in cash payments for office visits in which she prescribed these medications. One such patient was an undercover agent who posed as a Medicaid beneficiary. Despite being enrolled as a Medicare and Medicaid provider, Muzyka declined to accept the Medicaid plan and instead charged the cash fee.
- Muzyka pleaded guilty to possession with intent to distribute controlled substances, and distribution of controlled substances. She faces up to 20 years of prison time.

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11. **Hospital Agrees to Settlement Following Patient Dumping Allegations (01/2026)**
 - Cordell Memorial Hospital in Oklahoma agreed to \$40,000.00 settlement with the OIG following allegations that it violated the Emergency Medical Treatment and Labor Act. The OIG's investigation found that in March 2021, Cordell Memorial failed to provide an appropriate medical screening examination to a patient that was in active labor. The patient presented to the emergency department in a private vehicle and was having contractions every 1-2 minutes. ED staff met the patient outside and asked whether the patient's water had broken and whether there was an immediate need to push. When the patient responded "no", ED staff recommended that the patient go to a different hospital that was 15 miles away. Staff failed to check the patient's vital signs and did not perform a pelvic examination to determine whether there was time to effectuate an appropriate transfer to another facility. The patient delivered the child approximately 40 minutes after arriving at the other hospital.

12. **Hospice Provider to Pay Nearly \$1.6 Million to resolve CMP Allegations (01/2026)**
 - Forefront Living Hospice, d/b/a Faith Presbyterian Hospice and d/b/a T. Boone Pickens Hospice and Palliative Care Center (together, "Forefront") agreed to pay approximately \$1.96 million following allegations that it violated the Civil Monetary Penalties Law. Forefront, based in Dallas, Texas, was alleged to have billed for hospice services that were said to have been provided by attending physicians, but were instead provided by nurse practitioners. These services were subsequently billed as having been performed by physicians. Additionally, attending physician services were performed by a physician who was not the physician chosen by the patient or where the provider had otherwise not been properly enrolled in the Medicare program.

13. **Minnesota Facility Self-Discloses Violation for Submitting Claims Provided by Unlicensed Individual (01/2026)**
 - PHS Lake Minnetonka, LLC agreed to pay \$113,091.91 following allegations that it violated the Civil Monetary Penalties Law. The OIG alleged that PHS Lake Minnetonka submitted claims to Federal health care programs for services provided by an unlicensed registered nurse.
 - PHS Lake Minnetonka self-disclosed the conduct to the OIG. Damages were calculated based upon the individual's full salary and benefits paid to the nurse during the period during the period where the individual worked without a valid license.

14. **Kaiser Permanent Affiliates Agree to Pay \$556 Million to Resolve False Claims Act Allegations (01/2026)**
 - Affiliates of Kaiser Permanent agreed to pay \$556 million to resolve allegations that it



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violated the False Claims Act by submitting invalid diagnosis codes for Medicare Advantage Plan enrollees in order to receive higher capitated payments. Kaiser Foundation Health Plan Inc.; Kaiser Foundation Health Plan of Colorado; The Permanente Medical Group Inc.; Southern California Permanente Medical Group; and Colorado Permanente Medical Group P.C (collectively, "Kaiser") were the affiliated entities who are alleged to have participated in the misconduct. In a complaint filed in a California court in October 2021, the United States alleged that Kaiser participated in a scheme in California and Colorado to increase risk adjustment payments by pressuring physicians to alter medical records after patient visits to add additional diagnoses that the physicians had either not considered or otherwise addressed in those patients.

- The conduct in question took place from 2009–2018, during which time Kaiser initiated the scheme to increase Medicare reimbursements by pressuring physicians to add these diagnoses to patient records through an "addenda" to the records. It was alleged that Kaiser developed and implemented strategies to mine a patient's medical history to find additional potential diagnoses that had not been submitted to CMS to be calculated in the risk adjustment score. Kaiser would then send these "queries" to providers and urged them to add these diagnoses to the patient record. These queries were frequently sent months and occasionally years after patient visits. Many of the diagnoses added were not addressed during patient visits.
- Kaiser was also alleged to have set aggressive physician and facility goals for adding to risk adjustment diagnoses. Kaiser would identify physicians and facilities that failed to add diagnoses codes. To incentivize these additions, Kaiser made physician and facility bonuses contingent on meeting risk adjustment diagnoses goals. Kaiser was alleged to have known these practices were unlawful and willfully ignored red flags and internal warnings that were raised. These concerns were raised by their physicians, who informed Kaiser that these addenda were false claims. Further, Kaiser compliance staff identified the issue related to the addenda during audits.
- The civil claims were raised pursuant to the qui tam provisions of the False Claims Act. The suit was brought by Ronda Osinek and Dr. James M. Taylor, who were both former employees of Kaiser. They will receive \$95 million for their role in bringing the case forward.

15. [**Holmes Regional Medical Center Agrees to Settlement Following EMTALA Allegations \(01/2026\)**](#)

- Holmes Regional Medical Center ("HRMC"), based in Melbourne, Florida, agreed to pay \$113,407.00 as part of a settlement agreement with the OIG. The settlement agreement resolved allegations that HRMC violated the Emergency Medical Treatment and Labor Act in August 2022. HRMC failed to provide an appropriate medical screening



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examination to a patient who presented to the emergency department while 30 weeks pregnant. The patient was seeking treatment for high blood pressure and had a minor child with her. As the patient began completing the intake documentation, a security guard told the patient that the minor was not allowed in the triage area. This caused the patient to leave without receiving an appropriate medical screening examination.

16. **Miami Psychiatrist Fined for Prescribing Medication to Partner (01/2026)**

- Miami Psychiatrist Dr. Ana Marietta Castellanos was ordered to pay a \$5,000 fine, \$5,000 in Florida Department of Health case costs, and ordered to complete continuing education courses related to laws, rules, ethics, and risk management after she was found to have prescribed her lover psychiatric drugs for a period of approximately four years. The Florida Board of Medicine handed down the punishment.
- Castellanos prescribed amphetamines, Adzenys, Tramadol, and Diazepam to her partner. She also failed to create documentation related to these prescriptions and failed to refer the individual to another provider for psychiatric treatment. These were all in violation of her professional duty of care.

17. **Hospital Agrees to Settlement for Submitting Claims Provided by Unlicensed Individual (01/2026)**

- Hendricks County Hospital agreed to pay \$99,976.40 to resolve allegations that it violated the Civil Monetary Penalties by submitting claims to Federal health care programs for services provided by an unlicensed practical nurse.
- Hendricks County Hospital self-disclosed the conduct to the OIG. Damages were calculated based upon the individual's full salary and benefits paid to the nurse during the period during the period where the individual worked without a valid license.

18. **Health Care Data Breaches Double as Risks Grow (01/2026)**

- The healthcare sector experienced approximately twice as many breaches in 2025 as it did in 2024. However, the number of actual patient records that were exposed decreased. The leading causes include ransomware attacks and other third-party risks. These attacks have evolved to target organizational operations as opposed to data privacy. Shadow AI has also been listed as a growing concern.

19. **Tampa General, Mass General Brigham Launch Ambulatory Care Network on Florida's East Coast (01/2026)**

- Tampa General Hospital and Mass General Brigham, based in Boston, announced a joint venture in early January 2025 that aims to create a coordinated ambulatory network. The network seeks to serve patients on Florida's east coast by expanding



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access to outpatient services, to include primary care, specialty care, advanced imaging, oncology, and outpatient surgical procedures. The care will focus on Martin, St. Lucie, and Palm Beach Counties.

20. **[Done Global Charged in Adderall Distribution Scheme \(12/2025\)](#)**

- A federal grand jury returned an indictment that charges Done Global, Inc. for its role in a scheme to illegally distribute Adderall via telehealth, conspiracy to commit health care fraud due to the submission of false and fraudulent claims related to Adderall and other stimulants, and conspiracy to obstruct justice. A Florida medical practice also faces charges due to its participation in the scheme to distribute Adderall. Overall, the fraud led to Done Medical obtaining over \$100 million.
- Per court documents, Done Global, Inc. operated a subscription-based model where prospective patients would pay a monthly fee. Done Global advertised that it provided diagnosis, treatment, and refills for ADHD medication. It is alleged that Done Global and Mindful Mental Wellness P.A. (“MMW”), a Florida company, conspired with others to provide access to over 40 million pills of Adderall and other ADHD medications in exchange for the payment of the monthly fee. The indictment notes this conspiracy was carried out for the purpose of enriching the defendants and the medications were prescribed without a legitimate medical purpose.
- The founder and CEO of Done Medical, Ruthia He, and Done Global’s former Clinical President, David Brody, had previously been convicted of charges of conspiracy to distribute controlled substances four counts of distribution of controlled substances, and conspiracy to commit health care fraud. Ruthia He was also convicted of conspiracy to obstruct justice.

21. **[HHS’ OCR Settles HIPAA Right of Access Investigation with Concentra, Inc. \(12/2025\)](#)**

- On December 16, 2025, HHS Office for Civil Rights (OCR) announced a settlement with Concentra, Inc., an occupational health services provider, for violating the HIPAA Privacy Rule’s Right of Access provision.
- OCR’s investigation found Concentra failed to provide timely access to an individual’s health records, despite six requests starting in February 2018. The individual did not receive records until March 2019, well beyond the 30-day requirement.
- OCR issued a proposed penalty in 2021, and the matter was resolved on May 5, 2025 with a \$112,500 settlement. This marks OCR’s 54th Right of Access enforcement action.

22. **[New York Hospital \(NY-Presbyterian Hudson Valley\) to Pay \\$6.8 Million to Resolve Kickback Allegations for Payments to an Oncology Practice to Induce Referrals \(12/2025\)](#)**



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- New-York Presbyterian Hudson Valley Hospital (“NYPHV”) agreed to pay \$6.8 million to resolve allegations that it improperly paid millions of dollars to an oncology practice to induce patient referrals that were subsequently billed to Federal health care programs.
- Per the Complaint, the conduct in question took place in 2011 and 2012, during which time NYPHV entered into three agreements with the Oncology Practice. The contracts provided that NYPHV would pay hundreds of thousands of dollars per year to the Oncology Practice in exchange for work on a proposed melanoma center, work on a proposed breast cancer center, and the development and management of an intraoperative radiation therapy service line. NYPHV subsequently made millions of dollars in payments to the Oncology Practice. However, most of these payments were not made for the services specifically identified in the contracts. The Oncology Practice frequently failed to perform or document the central services identified in the contracts while NYPHV continued to receive referrals from the Oncology Practice that generated millions of dollars in reimbursements from Medicare and Medicaid.
- Under the settlement agreement, NYPHV agreed to pay a total sum of \$6,836,764.30 plus interest.

23. **Dana Farber Cancer Institute Agrees to Pay \$15 Million to Resolve False Claims Act Allegations Related to NIH Grants (12/2025)**

- Dana-Farber Cancer Institute Inc. agreed to pay \$15,000,000 to resolve allegations that it violates the False Claims Act (FCA) by making materially false statements and certifications related to National Institutes of Health (NIH) research grants.
- The conduct in question took place from 2014-2024, during which time it admitted that its researchers used funds from six NIH grants to conduct research that resulted in 14 publications in scientific journals containing misrepresented and/or duplicated images and data. The publications reused images to represent different experimental conditions; duplicated images to represent different testing conditions, mice, and/or timepoints; or rotated, magnified, or stretched images.
- Further, Dana-Farber admitted that a supervising researcher failed to exercise sufficient oversight over these researchers, and that Dana-Farber spent funds from those six NIH grants that were unallowable.
- The United States argued that Dana-Farber caused the submission of false claims to NIH by falsely certifying compliance with grant terms and conditions, spending grant funds on unallowable expenses, and obtaining grants through false and misleading statements.
- Dana-Farber cooperated with the government in this matter and received credit under the Department’s guidelines for taking disclosure, cooperation, and remediation into account in False Claims Act cases.

HEALTH CARE DISTRICT BOARD**March 12, 2026****24. [Owners of Arizona Wound Graft Company Sentenced to Prison for \\$1.2 Billion Healthcare Fraud \(12/2025\)](#)**

- The owners of several Arizona wound graft companies were sentenced to prison after causing over \$1.2 billion of false and fraudulent claims to be submitted to Medicare and other health programs. Alexandra Gehrke was sentenced to 15.5 years in prison, and her husband, Jeffrey King, was sentenced to 14 years in prison. The pair caused medically unnecessary wound grafts to be ordered that stemmed from illegal kickbacks.
- Per court documents, the pair ran a large-scale wound-care scheme from 2022-2024. Gehrke solely owned and operated two companies that contracted with medically untrained “sales representatives” to find elderly Medicare beneficiaries throughout Arizona with wounds of any kind. Once the sales representatives identified these patients, many of whom were in hospice care, Gehrke directed the sales representatives to order expensive bioengineered skin substitutes – amniotic membrane allografts made from human placental tissue – to be placed on the wounds. To maximize profits, Gehrke required the sales representatives to order only the largest sizes of grafts available, even if the sizes of grafts – or the use of grafts as treatment – were not medically appropriate or reasonable.
- Gehrke referred the patients identified by the sales representatives first to a company she owned, and later in the scheme to a company co-owned by King. Both of these companies were enrolled as Medicare providers and could submit claims to Medicare. Through these companies, Gehrke and King purchased the grafts from a wholesale graft distributor. They also contracted with nurse practitioners to apply the grafts and billed Medicare and other health insurers for the grafts applied. Gehrke and King instructed the nurse practitioners to suspend their medical judgment and apply whatever quantities and sizes of grafts were ordered by the medically untrained sales representatives, regardless of medical necessity.
- Gehrke, through the three companies she owned, received over \$279 million in illegal kickbacks from the wholesale graft distributor in exchange for ordering its grafts, over \$100 million of which she diverted to her personal accounts and tens of millions of which she used to pay illegal kickbacks to the sales representatives. The company co-owned by King received an additional \$130 million in illegal kickbacks from the same graft distributor.

25. [AHA Urges Elevance Health \(Anthem Health Plan brand\) to Remove Nonparticipating Provider Policy \(12/2025\)](#)

- The American Hospital Association (AHA) sent a letter to Elevance Health, the parent

HEALTH CARE DISTRICT BOARD

March 12, 2026

company of the Anthem brand of health plans, requesting that Anthem rescind its nonparticipating provider policy that is scheduled to take effect on January 1, 2026. The AHA cites the harm the policy will have on patients.

- The AHA stated “Anthem intends to impose punitive measures on hospitals participating in the plan’s network in instances where an out-of-network provider is part of an Anthem enrollee’s care team. Under the policy, Anthem could penalize hospitals equal to 10% of the allowed amount of the hospital’s claims that involve the use of an out-of-network provider and potentially terminate the hospital from its networks. Penalties and termination can be applied to hospitals under the policy even though hospitals may not own, control or manage independent providers involved in a patient’s care.”
- The AHA urged Elevance to rescind the policy and instead directly work with out-of-network providers to address concerns. If that is not workable, the AHA suggested Elevance increase participation under the No Surprises Act Independent Dispute Resolution process.

26. **[CEO of Software Company \(DMERx\) Sentenced After \\$1 Billion Healthcare Fraud Conspiracy \(12/2025\)](#)**

- Gary Cox was sentenced to 15 years in prison and ordered to pay more than \$450 million in restitution for conspiracy to defraud Medicare and other Federal health care programs of more than \$1 billion. Cox operated a platform that generated false doctor orders that were utilized to support fraudulent claims. Cox was the CEO of Power Mobility Doctor Rx, LLC (“DMERx”).
- Cox and co-conspirators targeted countless Medicare beneficiaries who provided personally identifiable information and agreed to accept medically unnecessary DME products and pain creams through misleading mailers, advertisements, and calls from offshore call centers.
- The scheme involved Cox connecting with pharmacies, DME suppliers, and marketers with telemedicine companies that would accept kickbacks and bribes in exchange for signed doctors’ orders that would be transmitted by the DMERx platform. The orders fraudulently represented that a physician had examined and treated the purported patients when these visits did not actually occur. Instead, the telemedicine companies paid physicians to sign the orders regardless of medical necessity. The DME supplies and pharmacies that paid for these physician orders billed Medicare and other payors more than \$1 billion.
- In furtherance of the scheme, Cox and co-conspirators utilized sham contracts to conceal their conduct. Additionally, orders were written to avoid certain phrases that may have raised concerns from Medicare and trigger an audit.



HEALTH CARE DISTRICT BOARD

March 12, 2026

27. **[Behavioral Health Provider \(Ohio\) Violates CMP, Agrees to Pay \\$100,000 to Settle Kickback Allegations It Recruited Staff in Exchange for Patient Referrals \(12/2025\)](#)**

- Genesis Behavioral Health Services, based in Ohio, agreed to pay \$100,000 to resolve allegations that it violated the Civil Monetary Penalties Law (CMPL) by paying remuneration to Qualified Behavioral Health Specialists in return for recruiting new Qualified Behavioral Health Specialists who referred their clients to Genesis Behavioral Health Services for mental health outpatient services. Some of these services were paid for by Medicare and Medicaid.

28. **[Texas Physician and Practice Agree to Pay Nearly \\$550,000 to Resolve False Claims Allegations \(12/2025\)](#)**

- Physician Michael Lesem and Michael D. Lesem, MD PA, based in Texas, agreed to pay \$546,955 as part of a settlement agreement with the OIG. The settlement agreement resolves allegations that Dr. Lesem and the practice submitted claims to Medicare Part B and Medicare Part C for the provision and administration of Spravato under HCPCS Codes G2082 and G2083 when they did not purchase the Spravato. Instead, specialty pharmacies delivered the Spravato to Lesem MD PA and submitted claims for the Spravato to Medicare Part D.

29. **[Florida Court Case Could Determine Whether FCA Whistleblower Provision is Unconstitutional \(12/2025\)](#)**

- A court case, U.S. ex rel. Zafirov v. Florida Medical Associates, is currently being heard in the Eleventh Circuit Court of Appeals and could determine whether the False Claims Act's (FCA) whistleblower provision is constitutional. The case was filed after several Supreme Court Justices issued a dissenting opinion that questioned whether the qui tam provision of the False Claims Act was constitutional.
- Previously, a U.S. District Court Judge in the Middle District of Florida held that the qui tam provision of the False Claims Act violated the Appointments Clause of Article II of the Constitution.
- The case may be taken up by the Supreme Court once a decision is issued. If the previous ruling is upheld, it is likely that this would result in fewer False Claims Act cases across the United States.

30. **[An Arizona Ambulance Company Agrees to Pay \\$40,000 to Resolve CMP Allegations for Services Provided by Paramedic Without Proper Credentials \(12/2025\)](#)**

- Verde Valley Ambulance Company, based on Arizona, agreed to pay \$40,058 to resolve allegations that it violated the Civil Monetary Penalties Law. Verde Valley self-disclosed



HEALTH CARE DISTRICT BOARD

March 12, 2026

the conduct to the OIG. It was alleged that Verde Valley Ambulance Company billed Federal health care programs for services provided by a paramedic who did not possess appropriate credentials. In this case, the paramedic did not have the Arizona state certification necessary.

31. **[South Carolina Woman Charged with Practicing Nursing Without a License and Theft of Patient Medication \(12/2025\)](#)**

- Elizabeth Mullins of Piedmont, South Carolina, was recently arrested and faces two counts of Unlicensed Practice as a Registered Nurse of Practical Nurse and One count of Theft of a Controlled Substance. The arrest was the result of a collaborative approach by law enforcement, with the Vulnerable Adults and Medicaid Provider Fraud unit (“VAMPF”) and the South Carolina Department of Health’s Bureau of Drug Control.
- It is alleged that Mullins knowingly practiced nursing and used the title "Director of Nursing" despite lacking an active nursing license in accordance with state law. It is alleged that Mullins was aware that her nursing license had been suspended by the South Carolina State Board of Nursing, though continued to hold herself out as the Director of Nursing.

32. **[DOJ Increases Focus on Pharmacies and PBMs \(12/2025\)](#)**

- A partner at the law firm Nelson Mullins, Brook Andrews, recently wrote an article in The Health Lawyer that outlines the increased focus on pharmacies and pharmacy benefit managers from a False Claims Act perspective.
- Andrews wrote, "As PBMs have grown in both size and influence, they have attracted scrutiny from regulators, Congressional investigators, and consumer groups for their pricing and reimbursement practices. At the same time, regulators have also started to pay more attention to the dispensing practices of pharmacies, which some view to have contributed to the opioid epidemic."
- He adds, "In recent years, the size, pricing power, and ability of PBMs and pharmacies to control public access to drugs has led regulatory agencies, including the United States Department of Justice (DOJ), to view them less as functionary players in the health care ecosystem and more as influential gatekeepers."
- This assertion is supported by recent enforcement activities undertaken in 2025, such as a Walgreens settlement for approximately \$350 million and a judgment against CVS Caremark for nearly \$290 million.

33. **[Strata Pathology Services Agrees to Pay \\$100,000 to Resolve Kickback Allegations for Violating the CMP After Providing Free Access to Systems to a Physician Practice \(12/2025\)](#)**



HEALTH CARE DISTRICT BOARD
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- Strata Pathology Services, based in Massachusetts, agreed to pay \$100,000 to resolve allegations that it violated the Civil Monetary Penalties Law (CMP) by paying remuneration to a physician practice. The remuneration was provided via free access to Strata’s Laboratory Information Systems that the physician practice utilized for reporting the physician practice’s professional component of histopathology testing. Strata self-disclosed the conduct to the OIG.
34. [California Hospital \(San Antonio Regional\) Agrees to Pay \\$100,000 to Resolve CMP Allegations that It Provided Free Prior Authorization Services to Physicians \(12/2025\)](#)
- San Antonio Regional Hospital, based in California, agreed to pay \$100,000 to resolve allegations that it violated the Civil Monetary Penalties Law (CMP) by paying remuneration to physicians. The remuneration was provided by providing the physicians with free prior authorization services that were not provided to other physicians. San Antonio Regional Hospital self-disclosed the conduct to the OIG.

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:

 CA6A21FF2E09481
 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A
Committee Name

N/A
Date Approved



HEALTH CARE DISTRICT BOARD
March 12, 2026

6. Recommendation:

Staff recommends the Board receive and file this informational report.

Approved for Legal sufficiency:

Signed by:
Bernabe Icaza
0CF6F7DB6706434... Bernabe Icaza
SVP & General Counsel

Signed by:
Heather Bokor
4766F813A13D48D... Heather Bokor
VP & Chief Compliance & Privacy Officer

Signed by:
Darcy Davis
77A3B53589A... Darcy J. Davis
President & Chief Executive Officer



**HEALTH CARE DISTRICT BOARD
March 12, 2026**

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
Bello	Ada	APRN	Critical Care	Initial Appointment	Provisional Allied Health
Cangiano	Aileen	MD	Tele-Neurology	Initial Appointment	Active
Grover	Eric	MD	Tele-Neurology	Initial Appointment	Active
Manassarias	Henrik	MD	Tele-Neurology	Initial Appointment	Active
Pallas	Allex	DO	Tele-Radiology	Initial Appointment	Provisional
Bashir	Atif	MD	Cardiovascular Disease	Reappointment	Active
Bhattarai	Manoj	MD	Nephrology	Reappointment	Active
Bohorquez	David	DO	Emergency Medicine	Reappointment	Active
Casanova	Manuel	MD	Anesthesiology	Reappointment	Active
Giroux	Richard	DO	Emergency Medicine	Reappointment	Active



**HEALTH CARE DISTRICT BOARD
March 12, 2026**

Mondro	Sandra	MD	Radiology	Reappointment	Active
Ortiz	Jose	MD	Anesthesiology	Reappointment	Active
Padron	Daniel	DO	Emergency Medicine	Reappointment	Active
Pandit	Sunila	MD	Internal Medicine	Reappointment	Active
Powell	Richard	MD	Emergency Medicine	Reappointment	Active
Santiago	Juan	MD	Anesthesiology	Reappointment	Active
Schepke	Kenneth	MD	Emergency Medicine	Reappointment	Active
Sergeyev	Pavel	MD	Diagnostic Radiology	Reappointment	Active
Vargas	Damaris	DO	Emergency Medicine	Reappointment	Active
Zinn	William	MD	Diagnostic Radiology	Reappointment	Active
Walker	Jenna	APRN	Family Medicine	Reappointment	Allied Health Professional

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:


CA6A21FF2E09481
 Jessica Cafarelli
 VP & Chief Financial Officer

4. Reviewed/Approved by Committee:

 N/A
 Committee Name

 N/A
 Date Approved




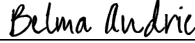
HEALTH CARE DISTRICT BOARD
March 12, 2026

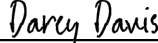
5. Recommendation:

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

Approved for Legal sufficiency:

Signed by:

0CF6F7DB6706434B Bernabe Icaza
SVP & General Counsel

DocuSigned by:

1F272D34C8B0435E Belma Andric
EVP & Chief Medical Officer

Signed by:

77A3B53589A1A777 Darcy J. Davis
President & Chief Executive Officer



HEALTH CARE DISTRICT BOARD
March 12, 2026

1. Description: 2025 Health Care District Audit

2. Summary:

The 2025 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. (Community Health Centers)
- Edward J. Healey Rehabilitation and Nursing Center (Skilled Nursing Center)

3. Substantive Analysis:

The District’s external auditor, RSM US LLP, completed the audit procedures for the fiscal year ended September 30, 2025. 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:

 CA6A21FF2E08 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

 Finance & Audit Committee
 Committee Name

 3/11/2026
 Date Approved




HEALTH CARE DISTRICT BOARD
March 12, 2026

6. Recommendation:


Staff recommends the Board approve the 2025 Health Care District Audit.

Approved for Legal sufficiency:

Signed by:

0CF6F7DB6706434 Bernabe Icaza
SVP & General Counsel

Signed by:

CA6A21FF2E09481 Jessica Cafarelli
VP & Chief Financial Officer

Signed by:

77A3B53589A1477 Darcy J. Davis
President & Chief Executive Officer



HEALTH CARE DISTRICT BOARD

March 12, 2026

1. **Description: Fiscal Year 2026 Budget Amendment**

2. **Summary:**

This agenda item provides the Health Care District Board with a Fiscal Year 2026 budget amendment to facilitate the construction and launch of a 340B hospital-based infusion center in western Palm Beach County.

3. **Substantive Analysis:**

A budget amendment is necessary to increase a fund's budget whose expenditures exceed the adopted budget, or to add funds for new programs or services. Per Florida Statute 189.016, budget amendments must be adopted by Board resolution, and the budget can be amended within 60 days following the end of the fiscal year.

The Board previously approved the strategic collaboration with Tampa General Hospital (TGH), designed to expand access to high-quality specialty care in rural Palm Beach County while supporting the long-term sustainability of Lakeside Medical Center (LMC). This collaboration seeks to expand local access to advanced treatment, reduce patient outmigration, strengthen physician recruitment and retention, and ensure that residents of the Glades communities benefit from the resources and network strength of an academic medical center—all while keeping care close to home.

The results of the 2025 Community Health Needs Assessment (CHNA), identified cancer care as a priority need for residents in the western areas of Palm Beach County, including the Glades communities. Cancer is the second leading cause of death in Florida, accounting for 20.6% of all deaths in 2023, and represents 20.4% of all deaths in Palm Beach County. The impact is more severe in the Glades region, where cancer is the leading cause of death in several municipalities: 21.2% in Pahokee, 32.3% in South Bay, 19% in Belle Glade, and 22.2% in Clewiston.

These disparities, combined with geographic barriers and limited local specialty services, underscore the urgent need to expand oncology access in western Palm Beach County.

To meet this identified need and close the care gap, TGH will bring its clinical expertise, oncology infrastructure, and operational best practices through clinical affiliation, provider integration, and shared service agreements, supporting the development of a hospital-based 340B infusion center with LMC.



HEALTH CARE DISTRICT BOARD
March 12, 2026

LMC is able to leverage 340B drug pricing to significantly reduce the acquisition cost of oncology medications. These savings directly support program sustainability, expand access to high-cost specialty therapies, and generate resources that can be reinvested into patient care and supportive services for underserved populations.

This initiative will support the development and operational launch of oncology infusion services, including facility enhancements, medical equipment acquisition, and clinical program implementation necessary to deliver care.

These expenditures were not included in the adopted FY26 budget. Accordingly, this budget amendment will increase the Health Care District’s adopted FY26 budget by \$3,350,000, funded through the appropriation of available unassigned reserves, to support the expansion of oncology infusion services in western Palm Beach County.

Infusion Center	
<i>Capital – Buildout</i>	\$2,000,000
<i>Capital – Furniture and IT Equipment</i>	\$850,000
<i>Operating Expenses</i>	\$500,000
Total Budget Amendment:	\$ 3,350,000

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	\$2,850,000		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Net Operating Expense	\$500,000		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:


 CA6A21FF2E09481
 Jessica Cafarelli
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

 Finance & Audit Committee
 Committee Name

 3/11/26
 Date Approved




HEALTH CARE DISTRICT BOARD
March 12, 2026

6. Recommendation:

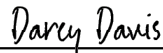
The Finance & Audit Committee recommends the Board approve the 2026 fiscal year budget amendment through the adoption of Resolution #2026R-001.

Approved for Legal sufficiency:

Signed by:

0CF6F7DB6706434... Bernabe Icaza
SVP & General Counsel

Signed by:

CA6A21FF2E0948... Jessica Cafarelli
VP & Chief Financial Officer

Signed by:

77A3B53589A... Darcy J. Davis
President & Chief Executive Officer

Health Care District of Palm Beach County

Budget Amendment

Fiscal Year 2025-2026

Expenditures:

Lakeside Medical Center

Operating Expenses	500,000
	<hr/>

Capital Replacement Fund

Capital Expenditures	2,850,000
	<hr/>

Total Change in Expenditures	3,350,000
-------------------------------------	------------------

Total Change in District's

Use of Reserves	(3,350,000)
	<hr/> <hr/>

BUDGET AMENDMENT RESOLUTION #2026R-001

A RESOLUTION OF THE BOARD OF THE HEALTH CARE DISTRICT OF PALM BEACH COUNTY AMENDING THE ADOPTED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026 WHICH WILL ADJUST BUDGETED APPROPRIATIONS.

WHEREAS, the Board of the Health Care District of Palm Beach County, Florida has adopted the Fiscal Year 2025-2026 Budget on the 30th day of September 2025 pursuant to Resolution #2025R-001;

WHEREAS, staff is bringing forward this budget amendment to cover the cost of constructing and launching a 340B hospital-based infusion center;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Health Care District of Palm Beach County, Florida, that:

1. The FY 2025-2026 expenditure budget be amended. A copy of the amendment is attached hereto as Exhibit "A."
2. There is hereby appropriated revised amounts (see Exhibit "A") to the Lakeside Medical Center and Capital Replacement Funds.
3. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED the 12th day of March 2026.

**PALM BEACH COUNTY, FLORIDA
HEALTH CARE DISTRICT OF PALM BEACH COUNTY**

Patrick Rooney, Jr.
Chair

ATTEST: _____
Tracy Caruso
Secretary



HEALTH CARE DISTRICT BOARD

March 12, 2026

1. **Description: Crisis Center Construction Manager (Barr & Barr) Contract Update**

2. **Summary:**

This item is a deeper dive into the mechanics of the Construction Manager (“CM”) contract that was approved by the Board on December 10, 2025, specifically focusing on the role of the CM, how the contract will be amended to include construction services at the completion of design, as well as additional reporting and approval requirements that the CEO has put in place to ensure; 1) the Board members are kept up to date on the schedule, cost and major issues with Crisis Center, 2) transparency for the public.

3. **Substantive Analysis:**

On June 11, 2025, the Board approved a total project budget of roughly \$145,000,000; of which in part included \$69,000,000 for construction and \$27,000,000 for contingency. On December 10, 2025 the Board approved the CM Contract plus the preconstruction services in the amount of \$85,000. This item outlines, how, through a series of Guaranteed Maximum Price Amendments (“GMP Amendments”) to the CM contract that the ultimate cost of the construction services would increase to an amount between \$69,000,000 and \$82,000,000 for construction services.

The construction manager project delivery method is different from the traditional design bid build process. The most significant difference is the advantages which accrues to the District via the pre-construction services provided during the design and permitting phase of the project which will culminate in a series of GMP Amendments to the CM contract approved on December 10, 2025, for construction services. Specifically, the pre-construction services include;

- cost estimating
- constructability reviews;
- bidding of all subcontracts according to a publicly advertised competitive bid process approved by the District; and
- preparation of a GMP Amendment, which identified the construction services cost for the for the completed and permitted design using the results of the bidding process and its own estimates.



HEALTH CARE DISTRICT BOARD

March 12, 2026

The cost estimating and constructability reviews, both allow the District to make decisions, about scope by using better cost data to avoid changes later in the design phase, or even construction, when they may be; 1) more expensive, 2) have time to incorporate or 3) result in budget challenges in general. At each design milestone, the District Staff will be able to consider options and then provide specific direction to reduce the scope to stay within budget, accept that the estimate is appropriate and within contingency and proceed to next phase, or direct the architect to redesign to bring the project within budget. There should not be any surprises as to the cost for construction services at the time that a GMP Amendment is actually issued. In addition, the CMs pre-construction efforts also limit the District risk to price changes, product availability, constructability issues, etc. (changes to items within the CM's control or that the CM should have had knowledge of as a result of the pre-construction services) from the time of GMP through the completion of the project. Any GMP Amendment exceeding \$7,500,000, will be presented to the Board for approval at the end of final design phase and after permitting is finalized the particular scope of work contained in that particular GMP. The GMP Amendments to the CM contract will increase the Barr & Barr contract to a projected amount of between \$69,000,000 and \$82,000,000. Funding for a GMP Amendments which exceeds the \$69,000,000 would come from the \$27,000,000 allocated to contingency.

Most common is a single GMP Amendment for all construction services. However, there are occasions where it is advantageous to move forward with the land development /sitework in advance of the building being completely designed and permitted. During the pre-construction phase is also when the CM and design team will evaluate the pros and cons of proceeding with early work packages. If a recommendation by the design and construction team is made that the CEO consider an early work authorization(s) is in the best interests of the District and the CEO concurs with that recommendation, there would be more than one GMP Amendment, incrementally increasing the contract from the \$85,000 to the ultimate contract amount. An example of this is GMP #1 in the amount of \$330,239 which was approved by the CEO on February 10, 2025 for the demolition of existing buildings and foundations, creation of construction access from Hooper Road.

A project of this magnitude and import requires that the Board be kept abreast of the status of the project and review and approve the most important recommendations in the process. To that end, the Board previously updated its Purchasing Policy in September 2024 to;

- 1) require the Board to approve project specific CM contracts (which for this project, was completed on 12/10/25 plus the \$85,000 scope for services for preconstruction services which could have been approved by the CEO) and



HEALTH CARE DISTRICT BOARD
March 12, 2026

2) require the Board to approve individual GMP Amendments in excess of \$7.5M.

For this project and at a minimum, will require Board approval of the Primary GMP Amendment for the building eventhough some of the early work packages, may be within the CEOs authority (less than \$7.5M). The CEO has the discretion to bring items within her approval authority to the Board for informational and/or approval purposes.

To that end, and for transparency, accountability and as well as to make sure the Board is informed, the CEO has created additional reporting requirements for this particular project. The following are summarized below.

- During the design phase, the Board will be provided quarterly progress reports via receive and file board items. The form of that report will include, at a minimum, a schedule summary, financial summary, photos, and significant milestones/issues.
- During the construction phase, the Board will be provided monthly progress reports by email and included as a receive and file board item each quarter. In both of these cases the progress report will include a summary of all changes made after the GMP Amendment which impact date both time and money; as well a percent complete.
- Copies of any future GMP Amendments approved by the CEO (less than \$7.5M) will be provided to the Board via email within two (2) business days of its execution.
- Under current policy and procedures, an individual change order against a GMP in any amount (providing it is within the budget) may be executed by the CEO as change orders are not limited by the Board policy providing the change is within the budget approved by the Board.

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:


 CA6A21FF2E0948 Jessica Cafarelli
 VP & Chief Financial Officer



HEALTH CARE DISTRICT BOARD
March 12, 2026

5. Reviewed/Approved by Committee:

N/A
Committee Name

N/A
Date Approved

6. Recommendation:

Staff recommends the Board receive and file the Crisis Center Construction Manager (Barr & Barr) Contract Update.

Approved for Legal sufficiency:

Signed by:
Bernabe Icaza
0CF6F7DB6706434 Bernabe Icaza
SVP & General Counsel

DocuSigned by:
Belma Andric
1F272D34C8B04A5 Belma Andric, MD
EVP & Chief Medical Officer

Signed by:
Darcy Davis
77A3B53589A4477 Darcy J. Davis
President & Chief Executive Officer