



FINANCE AND AUDIT COMMITTEE
May 28, 2019
12:00 PM

Meeting Location
39200 Hooker Highway
Belle Glade, FL 33430

If a person decides to appeal any decision made by the board or committee, with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

**FINANCE and AUDIT COMMITTEE MEETING
AGENDA**

**May 28, 2019 12:00 P.M.
Lakeside Medical Center
39200 Hooker Highway
Belle Glade, FL 33430**

1. Call to Order – Edward Sabin, Chair

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

2. Agenda Approval

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

3. Awards, Introductions and Presentations

- A. Economic Update and Investment Portfolio Strategy Review
John Grady, Public Trust Advisors

4. Disclosure of Voting Conflict

5. Public Comment

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Finance and Audit Committee Meeting Minutes of March 26, 2019. [Pages 1-6]

7. Consent Agenda – Motion to Approve Consent Agenda Items

A. ADMINISTRATION

- 7A-1. **RECEIVE AND FILE:**
May 2019 Internet Posting of District Public Meeting
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=267&m=0|0&DisplayType=C>
- 7A-2. **RECEIVE AND FILE:**
Finance and Audit Committee Attendance of March 26, 2019 [Page 7]
- 7A.3. **RECEIVE AND FILE:**
Management Action Plan Items for Completed Audits
(Harry Kimball) [Pages 8-13]

Consent Agenda (Continued)

- 7A-4. **Staff Recommends a MOTION TO APPROVE:**
Audit Plan 2018/2019 Status Update
(Harry Kimball) [Pages 14-17]
- 7A-5. **Staff Recommends a MOTION TO APPROVE:**
Audit Plan 2019/2020 Status Update
(Harry Kimball) [Pages 18-21]
- 7A-6. **Staff Recommends a MOTION TO APPROVE:**
Third Amendment to Lease Agreement
(Belma Andric, MD) [Pages 22-23]
- 7A-7. **Staff Recommends a MOTION TO APPROVE:**
First Amendment to License Agreement
(Belma Andric, MD) [Pages 24-25]
- 7A-8. **Staff Recommends a MOTION TO APPROVE:**
Amendment to the Finance and Audit Committee Charter
(Dawn Richards) [Pages 26-33]

8. Regular Agenda

A. ADMINISTRATION

- 8A-1. **RECEIVE AND FILE:**
Health Care District Financial Statements – April 2019
(Dawn Richards) [Pages 34-86]
- 8A-2. **RECEIVE AND FILE:**
Special Project – Athena System Selection and Current State
(Harry Kimball) [Pages 87-89]
- 8A-3. **Staff Recommends a MOTION TO APPROVE:**
Credit Balances Controls Audit
(Harry Kimball) [Pages 90-98]
- 8A-4. **Staff Recommends a MOTION TO APPROVE:**
Billing and Collections (Aeromedical) Audit
(Harry Kimball) [Pages 99-107]
- 8A-5. **Staff Recommends a MOTION TO APPROVE:**
Helicopter Purchase Request
(Darcy Davis) [Pages 108-109]

9. Comments

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

Upcoming Events

- A. Budget Transfer and Amendments – September 2019
- B. Insurance Schedule – November 2019 - 2020

10. Establishment of Upcoming Meetings

Date:	Time:
July 30, 2019	12:00 P.M. – Joint meeting with the Health Care District Board (Location TBD)
September 24, 2019	12:00 P.M.
November 26, 2019	12:00 P.M.

Unless otherwise noted, these meetings will take place in the Health Care District Board Room at 1515 N. Flagler Drive, Suite 101, West Palm Beach.

11. Motion to Adjourn



**FINANCE and AUDIT COMMITTEE MEETING
SUMMARY MINUTES**

**March 26, 2019 12:00 P.M.
Health Care District Board Room
1515 N. Flagler Drive, Suite 101
West Palm Beach, FL 33401**

1. Call to Order

Mr. Edward Sabin called the meeting to order.

A. Roll Call

Health Care District Finance and Audit Committee members present included: Edward Sabin, Chair; Nancy Banner, Vice Chair; Joseph Bergeron; Michael Burke; and Les Daniels

Staff present included: Darcy Davis, Chief Executive Officer; Dawn Richards, VP & Chief Financial Officer; Dr. Belma Andric, Chief Medical Officer; Dr. Tom Cleare, VP of Strategy; Karen Harris, VP of Field Operations; Cindy Yarbrough, Chief Information Officer; Steven Hurwitz, VP of Human Resources and Communications; Valerie Shahriari, General Counsel; Stephanie Dardanella, Administrator of Lakeside Medical Center; Lisa Sulger, Manager of Records; and Shelly Ann Lau, Administrator of Edward J. Healey Rehabilitation and Nursing Center

Others present included: John Grady, Public Trust Advisors; Harry Torres, Crowe Healthcare; Harry Kimball, Crowe Healthcare; Carlos Hernandez, RSM US LLP; Anil Harris, RSM US LLP; Richard Sartory; and Dr. Mark Marciano.

Recording/Transcribing Secretary: Tanya McCain

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

2. Agenda Approval

A. Additions/Deletions/Substitutions

Mr. Bergeron recommended that agenda item 7B-1 (IT Audits and Assessments) be moved from the Consent Agenda to the Regular Agenda as Receive and File item 8A-9.

B. Motion to Approve Agenda

CONCLUSION/ACTION: Mr. Bergeron made a motion to amend the Agenda to reflect the removal of item 7B-1 from the Consent Agenda to the Regular Agenda as item 8A-9 and approve the revised agenda as amended. The motion was duly seconded by Mr. Burke. There being no opposition, the motion passed unanimously.

3. Awards, Introductions and Presentations

- A. Health Care District of Palm Beach County Portfolio Update with Short Term Strategy Investment Review – John Grady, Public Trust Advisors

Mr. Grady provided a portfolio update and reviewed the short term investment strategy. He stated that the full Quarterly Report will be reviewed after quarter-end.

4. Disclosure of Voting Conflict

None

5. Public Comment

None

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Finance and Audit Committee Meeting Minutes of January 29, 2019.

CONCLUSION/ACTION: Mr. Bergeron made a motion to approve the Finance and Audit Committee Meeting Minutes of January 29, 2019 as presented. The motion was duly seconded by Ms. Banner. There being no opposition, the motion passed unanimously.

- B. **Staff Recommends a MOTION TO APPROVE:**
Finance and Audit Committee Meeting Minutes of November 27, 2018.

CONCLUSION/ACTION: Mr. Bergeron made a motion to approve the Finance and Audit Committee Meeting Minutes of November 27, 2018 as presented. The motion was duly seconded by Ms. Banner. There being no opposition, the motion passed unanimously.

- C. **Staff Recommends a MOTION TO APPROVE:**
Finance and Audit Committee Meeting Minutes of September 25, 2018.

CONCLUSION/ACTION: Mr. Bergeron made a motion to approve the Finance and Audit Committee Meeting Minutes of September 25, 2018 as presented. The motion was duly seconded by Ms. Banner. There being no opposition, the motion passed unanimously.

7. Consent Agenda – Motion to Approve Consent Agenda Items

CONCLUSION/ACTION: Mr. Bergeron made a motion to approve the Consent Agenda items. The motion was duly seconded by Mr. Burke. There being no opposition, the motion passed unanimously.

- A. **ADMINISTRATION**

- 7A-1. **RECEIVE AND FILE:**
March 2019 Internet Posting of District Public Meeting.
<http://www.hcdpbc.org> – Resources – Public Meetings

- 7A-2. **RECEIVE AND FILE:**
Finance and Audit Committee Attendance of January 29, 2019

Prior Month Action Items

- 7A-3. **Staff Recommends a MOTION TO APPROVE:**
District Cares Changes
- 7A-4. **Staff Recommends a MOTION TO APPROVE:**
Belle Glade Primary Care clinic Construction
- 7A-5. **Staff Recommends a MOTION TO APPROVE:**
340B Discount Program Report
- 7A-6. **Staff Recommends a MOTION TO APPROVE:**
Patient Access Audit
- 7A-7. **Staff Recommends a MOTION TO APPROVE:**
Audit Plan 2018/2019 Status Update
- 7A-8. **Staff Recommends a MOTION TO APPROVE:**
FY 2019/2020 Audit Plan and Risk Assessment

Current Action Items

- 7B-1. **Staff Recommends a MOTION TO APPROVE:**
Audit Plan 2018-2019 Status Update and Follow-up of
Management Action Plan Items for Completed Audits
- 7B-2. **Staff Recommends a MOTION TO APPROVE:**
Audit Plan 2019-2020 Status Update
- 7B-3. **RECEIVE AND FILE:**
2018 Health Care District Audit
- 7B-4. **RECEIVE AND FILE:**
2018 Healthy Palm Beaches, Inc. Audit
- 7B-5. **RECEIVE AND FILE:**
2018 Good Health Foundation, Inc. Audit
- 7B-6. **RECEIVE AND FILE:**
2018 District Clinic Holdings, Inc. Audit

8. Regular Agenda

A. **ADMINISTRATION**

- 8A-1. **RECEIVE AND FILE:**
Good Health Foundation Board Appointment

Dr. Cleare outlined the rationale for the appointment of the members of the Finance and Audit Committee to the Good Health Foundation Board and responded to questions.

CONCLUSION/ACTION: Received and Filed

- 8A-2. **RECEIVE AND FILE:**
Health Care District Financial Statements – February 2019.

Ms. Richards reviewed the information provided in the Management Discussion and Analysis of the February 2019 Financial Statements and responded to questions.

CONCLUSION/ACTION: Received and Filed

- 8A-3. **RECEIVE AND FILE:**
Aeromedical Program Dashboard

Ms. Richards provided statistical information on the Aeromedical Program including flight statistics, financial data, payor sources, and a summary of full time equivalent positions and responded to questions. The Aeromedical dashboard will be provided to the Committee on a semi-annual basis.

CONCLUSION/ACTION: Received and Filed

- 8A-4. **Staff Recommends a MOTION TO APPROVE:**
Amendment to the Finance and Audit Committee Charter

Ms. Richards presented a proposed amendment to the Finance and Audit Committee as it pertains to 1.) The number of Committee members needed at any meeting to constitute a quorum and 2.) The members of the Finance and Audit Committee will act as the governing board of the Good Health Foundation.

CONCLUSION/ACTION: Mr. Bergeron made a motion to forward the Amendment to the Finance and Audit Committee Charter to the Board for approval. The motion was duly seconded by Mr. Daniels. There being no opposition, the motion passed unanimously.

- 8A-5. **Staff Recommends a MOTION TO APPROVE:**
Controlled Substance Audit – Primary Care Clinic Pharmacies

Mr. Kimball reported on the results of the Controlled Substance Audit and responded to questions.

CONCLUSION/ACTION: Mr. Burke made a motion to forward the Controlled Substance Audit – Primary Care Clinic Pharmacies to the Board for approval. The motion was duly seconded by Mr. Daniels. There being no opposition, the motion passed unanimously.

8A-6. **Staff Recommends a MOTION TO APPROVE:**
PTO Benefits Audit

Mr. Kimball reported on the results of the PTO Benefits Audit and responded to questions.

CONCLUSION/ACTION: Mr. Bergeron made a motion to forward the PTO Benefits Audit to the Board for approval. The motion was duly seconded by Mr. Daniels. There being no opposition, the motion passed unanimously.

8A-7. **Staff Recommends a MOTION TO APPROVE:**
Third Party Vendor Management Audit

Mr. Torres reported on the results of the Third Party Vendor Management Audit and responded to questions.

CONCLUSION/ACTION: Mr. Bergeron made a motion to forward the Third Party Vendor Management Audit to the Board for approval. The motion was duly seconded by Mr. Daniels. There being no opposition, the motion passed unanimously.

8A-8. **Staff Recommends a MOTION TO APPROVE:**
Revenue Charge Capture Controls Assessment

Mr. Torres reported on the results of the Revenue Charge Capture Controls Assessment and responded to questions.

CONCLUSION/ACTION: Mr. Bergeron made a motion to forward the Revenue Charge Capture Controls Assessment to the Board for approval. The motion was duly seconded by Ms. Banner. There being no opposition, the motion passed unanimously.

8A-9. **RECEIVE AND FILE:**
IT Audits and Assessments

Ms. Yarbrough reported on the correlation between Internal Audit and other ongoing security assessments and responded to questions.

CONCLUSION/ACTION: Received and Filed

9. Comments

A. CEO Comments

Ms. Davis stated that the next meeting will be in Belle Glade. She also stated that Joan Roudé of the Finance and Audit Committee resigned and hopefully 2 new members will be appointed at the upcoming Board meeting.

B. CFO Comments

None

C. Committee Member Comments

None

10. Upcoming Events

- A. Budget Transfer and Amendments – September 2019
- B. Insurance Schedule – November 2019 - 2020

11. Establishment of Upcoming Meetings

Date:	Time:
May 28, 2019	12:00 P.M. – Annual Meeting – Lakeside Medical Center, Belle Glade
July 30, 2019	12:00 P.M. – Joint meeting with the Health Care District Board (Location TBD)
September 24, 2019	12:00 P.M.
November 26, 2019	12:00 P.M.

Unless otherwise noted, these meetings will take place in the Health Care District Board Room at 1515 N. Flagler Drive, Suite 101, West Palm Beach.

12. Motion to Adjourn

There being no further business, the meeting was adjourned.

Edward G. Sabin, Chair

Date

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

Attendance Tracking

	01/29/19	03/26/19	05/28/19	07/30/19	09/24/19	11/26/19
Edward Sabin	✓	✓				
Nancy Banner	✓	✓				
Joseph Bergeron	✓	✓				
Mike Burke	✓	✓				
Les Daniels		✓				

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

1. Description: Management Action Plan Items for Completed Audits

2. Summary:

This agenda item provides the Management Action Plan Items for Completed Audits.

3. Substantive Analysis:

Internal controls are strengthened when action plans for issues are implemented. Crowe discusses all issues with process owners during the course of each project. Management is responsible for formulating corresponding action plans to correct identified internal control deficiencies. Crowe validates resolution of issues by testing completion of action plans with Management on a monthly basis through our follow-up process. It is Management's responsibility to continue to maintain the controls necessary to mitigate risk. Additionally, Crowe reports the status of outstanding issues to Management, bimonthly.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee receive and file the Management Action Plan Items for Completed Audits.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer

Health Care District of Palm Beach County
Follow-up of Management Action Plan Items for Completed Audits

OPEN ACTION PLANS	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	RISK RATING
Billing and Collections (Aeromedical)	2020-01	Vendor Service Fees Not Adequately Reconciled to Contract Terms	Review Golden Hour Invoices for Accuracy of Service Fees on Medicaid Transports	Management will analyze all Golden Hour invoices and validate that the service fees applied to transports paid by Medicaid were billed at the agreed upon flat fee of \$30 per transport and not as a percentage of the amount collected or any other basis. Any errors identified will be corrected on a future invoice. Management will also strengthen the invoice reconciliation control procedures to confirm the service fees in the Golden Hour invoices are accurate and conform to the contract terms.	6/30/2019		Fred Fabien, Robert Forchin	Moderate
Controlled Substances	2019 -10	Pharmacy Record Keeping is Non-Compliant with DEA Requirements	DEA Filing System	Pharmacy Management will develop a DEA filing system ("DEA File") to maintain the following information, segregated by Schedule I, II and III through V's: <ul style="list-style-type: none"> • Unused and executed DEA 222 Forms will be secured and filed in chronological order (if DEA file is not secure, a placeholder to the location will be added) • Dated controlled substance invoices • Biennial inventories • DEA registrant license certification • Power of Attorney (POA) Forms used to delegate the ordering of Schedule II controlled substances • DEA 106 Forms for theft or loss of controlled substances (as applicable) • DEA 41 Forms for registrant record of controlled substances destroyed (as applicable) • Records of controlled substances transferred to another DEA registrant (as applicable) • Expired controlled substance records • Provider prescriptions (or placeholder to location) • Signed Schedule II CSOS subscriber agreement 	6/1/2019		Hyla Fritsch	Low
Controlled Substances	2019 -10	Inventory Not Recorded in Finished Form	Checklist Process Inventory Recorded in Finished Form	Develop a checklist process to monitor the DEA File by validating all controlled substance records are current, complete and include all records for a closed loop system. The Pharmacy Procedures Manual will be revised to include the "finished form" requirement and the inventory count sheets will be revised to include the "finished form" format. Management provided staff with training and also revised written procedures to record inventory counts in finished form. Additionally, Pharmacy Management will provide education to pharmacy staff to record inventory counts in finished form. The next annual inventory is scheduled for September 30, 2019.	6/1/2019		Hyla Fritsch	Low
Credit Balance	2019-11	Credit Balances Not Resolved Timely at LMC, Clinics and Aeromed	Implement Process to Resolve Credit Balances Timely	Management will develop procedures to identify, review and resolve credit balances timely. Overpayments that relate to government payers (Medicare/Medicaid) will be reviewed and resolved within 60 days of payment remittance, per Medicare rules. Overpayments from non-government payors will be reviewed and resolved within 120 days of the patient date of service. Management will assign dedicated staff to work and manage credit balances in all systems for new credit balances created each month. Credit balances that have not been refunded within the state of Florida's one-year dormancy rule will be considered for reporting to the State of Florida as unclaimed property.	6/30/2019		Fred Fabien	Moderate
Credit Balance	2019-11	Lack of Procedures for Reporting Credit Balances Under Florida Unclaimed Property Laws	Implement Process to Report Unclaimed Property in Accordance with state of Florida Regulation	Management will develop credit balance monitoring and reporting procedures and design credit balance prevention education and resolution training for staff. Management will create monthly reports to monitor credit balance creation and track resolution performance. Revenue Cycle management at the Clinics and LMC will coordinate with the District's Finance department to process and report unrefunded credit balances to the state of Florida, in accordance with the State's dormancy rules and reporting requirements over unclaimed property.	6/30/2019		Fred Fabien, Robert Forchin	Moderate
Medical Device Security Assessment	2019 - 07	Medical Device Inventory Adjustments are Not Reported to HCDPBC Management	Update Existing Medical Equipment Management Plan	HCDPBC management will request Crothall Healthcare to provide quarterly medical device inventory adjustments. CROME COMMENT: Management stated that they are waiting on Crothall to respond on the details on how they will introduce the changes in the process.	3/29/2019	5/31/2019	Dennis Dzurowski	Low

Health Care District of Palm Beach County
Follow-up of Management Action Plan Items for Completed Audits

Medical Device Security Assessment	2019 - 07	IT and Clinical Engineering Do Not Have Oversight Over Biomedical Device Purchases	Track Medical Device Security-Related Attributes	HCDPBC management will require all connected medical device purchases to be analyzed and approved by the IT Department. This control will be formalized through a policy/procedure update. GROWE COMMENT: Management stated that action plan detail was discussed with IT at the initial quarterly meeting in March 2019, but the final procedures have not been developed. The final will be in the minutes for the upcoming quarterly meeting on May 30, 2019.	3/29/2019	6/7/2019	Dennis Dzurowski	Moderate
Medical Device Security Assessment	2019 - 07	Security-Related Medical Device Attributes Are Not Maintained	Establish Medical Device Network Segment	IT Management will define security-related medical device attributes to track and maintain on a centralized inventory of connected medical devices through input from IT security review forms and a complete review and documentation of existing connected medical devices.	10/31/2019		Cindy Yarbrough	Moderate
Medical Device Security Assessment	2019 - 07	IT Risk Assessment did not include Medical Devices	Establish Medical Device Governance Committee	IT Management will direct with the external vendor who completes the FY2019 IT Risk Assessment to include medical device threats, risks, and controls.	11/30/2019		Cindy Yarbrough	Moderate
Medical Device Security Assessment	2019 - 07	Medical Devices are Not on a Separate Network Segment	Provide Quarterly Reporting	IT Management has contracted with CDW Government, Inc. to transform the HCDPBC network from a legacy flat design to a segmented design. The project will include a separate segment to place medical devices.	3/31/2020		Cindy Yarbrough	High
Patent Access - Front End Processes and Controls	2019 - 04	No Monitoring of Point of Service Collections at Clinics	Implement Reporting Tools and Procedures to Monitor Collection at Point of Service	Some services offered by the Clinics, such as adult immunizations, are optional and require payment prior to the service being provided. Management will develop appropriate reporting tools from Athena and implement procedures to monitor collection activities and evaluate the performance of each clinic collection representative and compare actual collections to expected collections at the point of service. Additionally, management will review current procedures around collection activities at the point of service and implement enhancements to the process. Improvements will be made around the collection scripting provided to front-end personnel and reports that communicate staff performance at the point of service, in conjunction with practice managers, collection representatives and front-line coordinators. GROWE COMMENT: Management indicated implementation is not complete but is currently in progress.	3/31/2019	6/30/2019	Terry Megivern	Low
Patent Access - Front End Processes and Controls	2019 - 04	Vendor Contract Lacks Performance Metrics	Monitor Effectiveness of Patient Certification Services	The service agreement was effective October 2018. The medical services provided to patients who are qualified are not billable and LMC can only benefit from the patient's eligibility if they return for future service. Management will need sufficient data to analyze and develop appropriate goals and benchmarks. Once sufficient historical data is established management will analyze how many patients have been qualified on a monthly basis and how many have returned for medical service and implement relevant KPIs/ metrics to assess the overall benefit and effectiveness of the QMB certification program. The established metrics will be reviewed quarterly.	6/30/2019		Tabatha McCallister	Low
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates due to Exceeding 80 Regular Hours	Educate Department Managers	The Payroll Manager will educate department managers regarding the importance of making certain that employees do not exceed 80 regular hours. This education will be incorporated into the quarterly education session. GROWE COMMENT: The April quarterly meeting did not occur. Management has targeted the July Management Quarterly Meeting to complete this action plan item.	3/31/2019	7/31/2019	Sabrina Thornton	Moderate
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates Due to Incorrect Leave Anniversary Codes	Build a Rule into Kronos	The Payroll Manager will build a rule into the Kronos system which will comply with the PTO policy of employees not exceeding 40 regular hours per week. GROWE COMMENT: Management will implement the new rule in Kronos after ADP is implemented in October 2019. Currently, Payroll staff reviews the timecards and notify the managers regarding discrepancies in PTO if the employee has over 40 hours in a week. Employee managers also review timecards. The Payroll Manager will update existing procedure to include information for correctly establishing retired employees in the Finance Plus system. This includes inclusion of the correct Leave Anniversary Date and Leave Anniversary Code based on their retire date. The updated written procedure will be shared with Human Resources management. GROWE COMMENT: Management indicated that the updated payroll procedures are not complete.	3/31/2019	10/31/2019	Sabrina Thornton	Moderate
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates Due to Incorrect Leave Anniversary Codes	Implement a Written Policy & Procedure		3/31/2019	5/31/2019	Sabrina Thornton	Low

Health Care District of Palm Beach County
Follow-up of Management Action Plan Items for Completed Audits

Third Party Vendor Management	2019 - 09	Pre-paid Service Fees Not Supported by Agreement	Obtain a Possible Addendum to Agreement	<ul style="list-style-type: none"> Management will reach out to vendor and determine if a refund can be obtained under the agreement or if an addendum can be negotiated to account for future service credits as refundable to the District. Discussions will also include input from the District's Finance and Legal departments. Management will work with the Legal department to develop a standard template which defines the specific payment terms under the agreement and include in contracts going forward. Management will reinforce procedures to compare invoices received to the contract terms prior to submitting for payment. <p>CROWE COMMENT: Management has negotiated a refund with the vendor but it has not been received by the District due to personal health matters with the vendor CEO. Management is currently working to fully implement action plan items.</p>	3/31/2019	5/31/2019	Terry Megivern	Low
Third Party Vendor Management	2019 - 09	Security Officer Contract Performance Not Formally Monitored to Address Service Level Issues at Lakeside Medical Center (LMC)	Work with Service Provider to Resolve Service Related Issues and Implement Tools to Monitor Performance at LMC	<p>Management is discussing the service related issues identified with appropriate management over the Security Officer service agreement and will implement appropriate corrective actions.</p> <p>Management will implement a formalized performance monitoring process which will include tools and procedures to address G4S compliance with contract requirements and provide effective oversight over the contract. Such tools will include verification of licensing requirements, notification of changes to vendor's key personnel, unsatisfactory personnel, minimum hiring standards, training expectations, scheduled and unscheduled inspections, reconciliation of service hours billed, communication of incident reports and resolving performance issues in a timely manner. Management will also apply action plan items to other business units serviced by G4S.</p> <p>CROWE COMMENT: Management is currently assessing alternate solutions to the current vendor. Full implementation of action plan items is currently on-going.</p>	4/30/2019	6/30/2019	Stephanie Dardanello, Dennis Dzurovski	Moderate
Third Party Vendor Management	2019 - 09	Improve Performance Management Procedures for LMC Cafeteria Services	Develop Tools and Formal Procedures to Adequately Monitor and Management Performance of Cafeteria Services Provider at LMC	<p>Management will implement tools and procedures to facilitate contract performance monitoring, in accordance with quality monitoring and process improvement goals included in the contract. LMC will develop a patient/customer satisfaction tool to survey patient/customer satisfaction with cafeteria services. Additionally, LMC will survey Nutrition Services staff semi-annually to gauge strengths and weaknesses of the department and management. The results of these surveys will be included in the annual business plan. Management will also make sure that the annual business plan details all of the elements provided in the contract requirements, such as Goals and Objectives to be attained over the following operational year.</p> <p>Additionally, management will require contractor to provide a monthly operational report that details all the relevant topics noted in the contract terms. Finally, Management will work with appropriate contractor personnel to develop a Quarterly Business Review packet that provides management appropriate insight to analyze financial results and operations of the cafeteria services provided by the vendor. The information in the Quarterly Business Review should include sufficient level detail to allow management to observe and follow up on significant trends and/or variances. Management will meet with vendor quarterly to discuss performance issues and any necessary corrective actions.</p> <p>CROWE COMMENT: Management has not fully implemented action item. Some tools and procedures have been developed. Full implementation is in progress.</p>	4/30/2019	6/30/2019	Stephanie Dardanello	Moderate
Third Party Vendor Management	2019 - 09	Establish Procedures Around Vendor Performance Monitoring	Develop District-wide Procedures and Guidelines Over Vendor Performance Monitoring and Management	<p>Vendor performance monitoring and management procedures consists of a Vendor Risk Assessment, Vendor Due Diligence, Vendor Contract Management and Vendor Supervision. Management will develop a Vendor Risk Rating Matrix to assign a Vendor Risk Rating of Low, Medium or High Risk which is managed by an assigned contract supervisor for each department. Exceptions to the assigned risk rating may be granted as noted by the Risk Rating Matrix.</p> <p>The Rating is an indicator of the level of due diligence the organization requires for each vendor. Risk assessments will be reviewed as part of contract renewal or anytime its scope changes significantly. Medium and high-risk vendor contracts, including renewals, will be executed by the business unit senior leader or above. The assigned contract supervisor will complete the vendor risk analysis, vendor due diligence review, maintain vendor files and act as vendor liaison.</p> <p>CROWE COMMENT: Management requested Crowe provide sample guidance and procedures that represents Leading Practices. Crowe provided additional guidance 5/8/2019.</p>	4/30/2019	6/30/2019	Dawn Richards	Low

Health Care District of Palm Beach County
Follow-up of Management Action Plan Items for Completed Audits

ACTION PLANS COMPLETED SINCE THE LAST AUDIT COMMITTEE MEETING ON 3/28/19:

AUDIT NAME	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	FOLLOW-UP COMMENTS
AR Allowance	2019 - 03	Aeromed Allowance Estimate Not Based On Sufficient Data	Revise Aeromed Allowance Calculation	Management recalculated the allowance percentage calculation in March 2019 for the six month September 2018 to February 2019 period utilizing data covering at least six months of patient service activity. Crowe observed that Management has implemented procedures to recalculate the allowance percentage every 6 months for Aeromedical accounts receivable and assess reasonableness of the established rates by comparing the recalculated percentages with prior rates.	4/30/2019		Marcia Young	Complete
Medical Device Security Assessment	2019 - 07	Medical Device Roles and Responsibilities Not Formalized	Assess Medical Device threats, risks, and controls	Crowe noted that the Director of Operations updated the existing Medical Equipment Management plan to include roles and responsibilities from all departments that touch medical devices including IT, Clinical Engineering, Procurement, and Clinical Departments.	3/29/2019		Dennis Dzuravski	Complete
Patient Access - Front End Processes and Controls	2019 - 04	The Clinics and Healey Lack A Quality Assurance Process to Improve Patient Access Activities	Procedures to Enhance Quality Assurance at Healey	Management developed a checklist to include in the Quality Assurance Improvement audit, conducted every 6 months. Crowe noted that the checklist identifies all critical admission processes that were performed and that the key forms and documents in the resident file were reviewed, signed and properly stored.	3/29/2019		Shelly-Ann Lau	Complete
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates Due to Incorrect Leave Anniversary Codes	Correct Leave Anniversary Code Errors	Documentation provided validates that the Human Resources Assistant corrected the Leave Anniversary Code for the employees in the Finance Plus system so that their PTO can accrue correctly going forward. The Human Resources Manager and Director also advised the employees affected by this change.	3/31/2019		Rosella Weymer	Complete
			Monitor Leave Anniversary Codes	Documentation obtained noted that the Payroll Manager monitors Leave Anniversary Codes on a periodic basis to determine if correct based on years of service. The Payroll Manager provided the Director of HR with a list of employees whose Leave Anniversary date is different from their Hire date and requested notification when the necessary corrections are made. The review covered the January 1 to March 30, 2019 and Crowe noted that the necessary corrections were made.	3/31/2019		Sabrina Thornton	Complete
			Educate Human Resources Staff	The Payroll Manager sent an e-mail on March 22, 2019 to the VP of Human Resources, Director of HR and the HR Specialist to educate Human Resources staff regarding inclusion of the correct Leave Anniversary Code for all retired employees that is based on their rehire date.	3/31/2019		Sabrina Thornton	Complete
				The Payroll Manager also noted in the communication to the HR personnel that the leave anniversary codes will be monitored periodically and additional staff education is available if needed.				
PTO Benefits	2019 - 12	PTO Hours Granted as an Award Entered Using Incorrect Process	Educate Human Resources Management	Human Resources Management stated that HR managers and team members have been trained to notify payroll accordingly whenever PTO is being given as an award and to route all PTO hours granted as awards to the Payroll Department for entry into the Finance Plus system.	3/31/2019		Steven Hurwitz	Complete
			Monitor PTO Hours Added	The Payroll Manager obtained a report of all manual adjustment made to employee balances to review and determine if the correct process was followed. The review performed by management covered the November 1, 2018 to March 30, 2019.	3/31/2019		Sabrina Thornton	Complete

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

1. Description: Audit Plan 2018-2019 Status Update

2. Summary:

This agenda item provides the Audit Plan 2018-2019 Status Update.

3. Substantive Analysis:

Of the 12 audits projected to be finalized in 2018-2019, 11 have been completed and 1 is pending Committee and Board approval.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Audit Plan 2018-2019 Status Update and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer

Health Care District of Palm Beach County
Audit Plan 2018-2019 Status Update

Entity	Category	Quarter	Proposed Audit	Scope	Source	Status	Issues by Impact Level			Audit Overview
							High	Medium	Low	
1 LMC	Operations	2	Gift Shop	FULL AUDIT	LMC Leadership	Complete	0	1	4	Assess operations of gift shop and relationship to LMC, including contracts, controls, donations. Without strong access management controls, operating systems and business and clinical applications may not be protected from unauthorized access or theft. Users should have access only to the information they need to perform their job functions, and access for users who have been terminated or transferred must be removed on a timely basis. Weak system access management controls may also affect the integrity of information generated from a system and the system may be vulnerable to loss or failure due to external or internal manipulation.
2 Health Care District	IT	2	System Access Management	FULL AUDIT	Protiviti Risk Assessment, Crowe Horwath Top 20, RSM 2014,2015, 2016	Complete	2	1	1	
3 LMC, Healey, Clinics, Aeromed	RCM	2	Accounts Receivable Reserves	FULL AUDIT	RSM 2014, 2015	Complete	0	6	0	Controls over accounts receivables should be in place to account for patient and insurance receivables, contractual allowances, charity deductions and bad debt.
4 LMC, Clinics, Healey, Aeromedical, Trauma	RCM	3	Patient Access	FULL AUDIT	Protiviti Risk Assessment, Crowe Horwath Top 20	Complete	0	1	3	Effective controls over scheduling, registration and insurance verification prevent issues in billing and collections, patient and physician satisfaction and access to care.
5 Pharmacy, LMC	Clinical	3	340B Discount Program	PROJECT	Crowe Horwath Top 20, Senior Leadership	Complete	0	3	2	Savings and revenue from this program can significantly impact the bottom line. Having operations in place to validate compliance requires consistent attention. Risk is increased as the program is expanded to additional locations.
6 Clinics	Operations	3	Meaningful Use	PROJECT	CMS, Crowe Horwath Top 20	Complete	0	3	0	CMS has contracted with third parties to conduct MU audits of suspicious and random providers. Audits may be pre or post payment and have been field or desk audits. They can occur anytime in the six year period following attestation. Providers have been given as little as two weeks to respond. If found to be ineligible, payments will be recouped. Fraudulent attestations are subject to sanctions.
7 LMC, Clinics, Healey	IT	4	Medical Device Security	PROJECT	Protiviti Risk Assessment, Crowe Horwath Top 20	Complete	1	5	1	Assessment of patient devices that store patient information and procedures related to the management of these devices and the protection of PHI.
8 LMC, Clinics, Healey, Aeromedical, Pharmacy	RCM	4	Revenue Charge Capture	FULL AUDIT	Protiviti Risk Assessment, Crowe Horwath Top 20	Complete	0	0	0	Charge capture procedures need to support revenue recognition goals. Challenges may exist despite EHRs and ICD10. Concerns are accuracy and timeliness.
9 Health Care District	Operations	4	Third Party Vendor Management	FULL AUDIT	Protiviti Risk Assessment, Crowe Horwath Top 20	Complete	0	2	2	Healthcare systems continue to embrace the use of third party providers for a variety of crucial operational, clinical and technological functions, often with the objective of cost savings or efficiency gains. However, the use of third parties to provide core services is not without risk. Some of those risks include: failure to meet performance requirements as outlined in the contract, failure to meet financial terms in accordance with contract provisions, billing for services not provided and potential compliance risks.
10 Pharmacy, Primary Care Clinics, LMC, Healey	Clinical	Q12019	Medication Management and Drug Diversion	FULL AUDIT	Protiviti Risk Assessment, Crowe Horwath Top 20, OIG	Complete	0	1	4	Inadequate controls on medication management and controlled substances can have significant financial, compliance, patient care and reputational impacts. Pharmacists and care providers have a shared responsibility to help ensure the right patient, right medication, right dosage and right route in order to provide safe and effective care. Controls over ordering, dispensing, administering drugs, maintaining inventory and monitoring diversion are required to avoid patient care issues and compliance violations.
11 LMC, Clinics, Healey, Aeromedical	RCM	Q12019	Credit Balances	FULL AUDIT	Protiviti Risk Assessment	Complete Pending Audit Committee Approval	0	2	0	Credit balances occur due to limitations in billing systems, errors in cash posting, incorrect insurance information, duplicate cash entries, incorrect coordination of benefits. Medicaid payment integrity reviews under RAC include credit balance audits. Federal and state law governs the timeliness of refunds due to patients.
12 Health Care District	Finance	Q12019	PTO	PROJECT	Senior Leadership	Complete	0	1	2	Consistency of PTO practices coordinated with contracted terms per employment agreements.
							3	26	19	

Time Table By Calendar Quarter

Crowe Resource	Q2	Q3	Q4	Q12019
IT	(2) System Access management	(6) Meaningful Use	(7) Medical Device Security	
Harry Torres	(3) Accounts Receivable Reserves (1) Special Project: Gift Shop	(4) Patient Access	(9) Third party Vendor Management (8) Revenue Charge Capture	(11) Credit Balances (12) PTO
Pharmacy/ 340b specialist		(5) 340b Discount Program		(10) Med mgmt & Drug Diversion

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

1. Description: Audit Plan 2019-2020 Status Update

2. Summary:

This agenda item provides the Audit Plan 2019-2020 Status Update.

3. Substantive Analysis:

Since the 3/26/19 Committee meeting 1 audit has been completed. The FY 2019-2020 Audit Plan includes 12 audits. There is 1 audit in fieldwork phase, 1 in reporting and 3 in the planning stage. Six audits have not started.

A special project Athena System Selection and Current State, was added to the 2019-2020 Audit Plan. The proposed audit Medicaid Wrap process could potentially be completed in the subsequent year audit plan.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

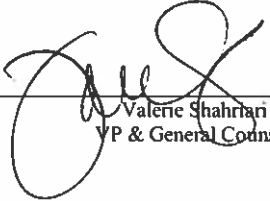
 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Audit Plan 2019-2020 Status Update and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahrari
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer

Health Care District of Palm Beach County
 Audit Plan 2019-2020 Status Update

Entity	Category	Quarter	Proposed Audit	Scope	Source	Status	Issues by Impact Level			Audit Overview
							High	Medium	Low	
1 Aeromedical	Finance & Revenue Cycle	2	Billing and Collections (Golden Hour)	FULL AUDIT	Crowe Risk Assessment	Complete Pending Audit Committee Approval	0	1	0	Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, an external assessment can address control gaps that might exist and consideration of leading practices provided.
2 District	Finance & Revenue Cycle	2	Procurement Controls	FULL AUDIT	Crowe Risk Assessment	Fieldwork				Adequate control activities around vendor set-up, purchase authorizations, supply chain management and accounts payable can prevent financial issues for the District.
3 Clinics	Operations	2	Construction Build Out	FULL AUDIT	Crowe Risk Assessment	Reporting				Construction projects can create risks of overpayments and delays. The primary care build out at LMC has experienced changes to scope and opportunities to enhance processes can help the District achieve organizational objectives.
4 Clinics	Finance & Revenue Cycle	3	Billing and Collections (Athena)	FULL AUDIT	Crowe Risk Assessment	Planning				Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, control gaps might exist which could be addressed through an external review and consideration of leading practices.
5 Clinics	Operations	3	Mobile Van Operations and Processes	FULL AUDIT	Crowe Risk Assessment	Not Started				Adequate control activities are important to facilitate the eligibility, patient setup, data collection activities and downstream processes which support the overall effectiveness of the Mobile Van program. Risks areas to consider around this operation include proper storage of medication, vehicle downtime parking and security.
6 District	Human Resources	3	Employee Classification	PROJECT	Crowe Risk Assessment	Not Started				Adequate processes related to employees vs. contractors classification can prevent penalties and fines. Also, appropriate oversight of contractors can mitigate other risks for the District
7 Aeromedical, LMC, Clinics	Finance & Revenue Cycle	4	Denials Management	FULL AUDIT	Crowe Risk Assessment	Not Started				To prevent negative financial impacts to the organization, adequate control activities over denials management should be in place. These controls and processes can also mitigate compliance issues and perpetual billing and collecting issues.
8 Clinics	Clinical	4	Quality Improvement and Reporting	FULL AUDIT	Crowe Risk Assessment	Planning				Adequate control activities over the collection and aggregation of data from the individual clinics for reporting and performance improvement process can mitigate risks to deficient quality reporting and can enhance incentive opportunities. Quality metrics used can be compared to leading practices and potential gaps identified.
9 District	Compliance	4	Compliance Effectiveness Assessment	PROJECT	Crowe Risk Assessment	Planning				A compliance program assessment conducted by an independent source was last done in 2017. A compliance program assessment would assess the effectiveness of the compliance program across the organization in consideration of the 7 elements of an appropriate compliance program and consideration of the federal sentencing guidelines.
10 Clinics	Finance & Revenue Cycle	Q1 2020	Medicaid Wrap Process	PROJECT	Senior Leadership	Not Started				Given the complexities of the Medicaid Wrap filing, completeness of the data set being incorrect could subject the District to incorrect filing and receipts.
11 LMC	Operations	Q1 2020	Drug Diversion	FULL AUDIT	Crowe Risk Assessment	Not Started				Appropriate controls over medication management and controlled substances can mitigate significant financial, compliance, patient care, and reputational impacts. Controls over ordering, dispensing, administering drugs, maintaining inventory and monitoring diversion are required to avoid patient care issues and compliance violations.

12	Clinics	Clinical	Q1 2020	Payer Quality Incentive Bonuses	PROJECT	Senior Leadership	Not Started		Payer quality reporting controls should support incentive bonuses received are accurate and represents the full amount allowable.
13	Clinics	Special Project	2	Athena System Selection and Current State	PROJECT	Finance and Audit Committee	Complete Pending Audit Committee Approval	0 1 0	Inadequate due diligence procedures related to the selection, implementation and use of an Electronic Health Record (EHR) system could be disruptive to business operations and present a risk to strategic and operational objectives. The Finance and Audit Committee noted Management concerns regarding the functionality and operational effectiveness of the athenahealth EHR system for the Clinics.

Time Table By Calendar Quarter

Crowe Resource	Q2	Q3	Q4	Q1 2020
Certified Construction Auditor (CCA)	(1) Construction Build Out			
Harry Torres	(2) Billing and Collections (Aeromed) (3) Procurement Controls (13) Athena System Selection and Current State	(4) Billing and Collections (Clinics) (5) Mobile Van Operations (6) Employee Classification	(7) Denials Management	(10) Medicaid Wrap Process
Clinical Specialist			(8) Clinical Quality	(11) Drug Diversion
Pharmacy Specialist				(12) Payer Quality Incentive Bonuses
Compliance Specialist			(9) Compliance Effectiveness Assessment	

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**

1. Description: Third Amendment to Lease Agreement

2. Summary:

This item presents proposed amendments to the Lease Agreement between District Clinic Holdings, Inc. d/b/a C.L. Brumback Primary Care Clinics and Roy E. Burch Trustee.

3. Substantive Analysis:

The District proposes amending the lease to extend the term of the lease by two (2) months. The lease shall end on August 31, 2019.

4. Fiscal Analysis & Economic Impact Statement:

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	\$13,638.63	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:


Dawn L. Richards
VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

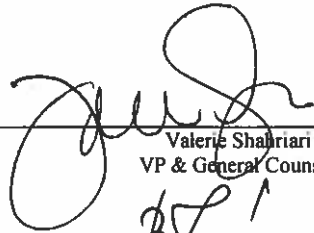
Committee or Board Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**


6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Third Amendment to the Lease Agreement and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Belma Andric, MD, MPH
CMO, VP & Executive Director of Clinical Services



Dawn Richards
VP & Chief Financial Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**

1. Description: First Amendment to License Agreement

2. Summary:

This item presents proposed amendments to the License Agreement between District Hospital Holdings, Inc., d/b/a Lakeside Medical Center and District Clinic Holdings, Inc. d/b/a C.L. Brumback Primary Care Clinics.

3. Substantive Analysis:

The License Agreement was executed on April 9, 2017. The District proposes amending the commencement date of the license to be June 1, 2019. Additionally, the square footage was increased by 171.50 square feet, thus increasing the fee to \$12,511.97 per year.

4. Fiscal Analysis & Economic Impact Statement:

	Amount	Budget
Capital Requirements	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	\$12,511.97	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

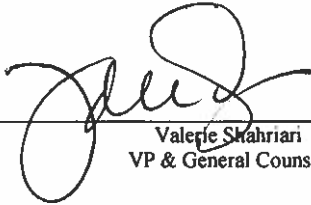
 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the First Amendment to the License Agreement and forward to the Board for approval.


Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer



Belma Andric, MD, MPH
CMO, VP & Executive Director of Clinical Services

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**

1. Description: Amendment to the Finance and Audit Committee Charter

2. Summary:

This item presents a proposed amendment to the Finance and Audit Committee Charter.

3. Substantive Analysis:

The charter was last updated on March 26, 2019. The District proposes amending the Section titled, Composition of Meetings. The new language specifies that The Board shall appoint Committee members, who are not Board members, to a four (4) year term, commencing on the date of their appointment, with Committee membership limited to two (2) full terms. Attached for your review are the following documents:

- Updated version of the charter showing the proposed amendments; and,
- A clean version of the charter to be adopted.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Finance and Audit Committee Charter and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer

FINANCE AND AUDIT COMMITTEE CHARTER

PURPOSE

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

COMPOSITION OF COMMITTEE

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

MEETINGS

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

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

Regular attendance shall be expected for all Committee members. If a member misses more than twenty-five percent (25%) of the Regular Committee meetings during the twelve (12) month calendar period, the Chair shall advise the Board.

The presence of the majority of appointed Committee members shall be necessary at any meeting to constitute a quorum or to transact business. The Board shall promulgate rules of order for the conduct of all Committee meetings. All procedural matters not addressed in said rules of order, by this Charter, or by the HCD Board Bylaws, shall be governed by the latest edition of "Roberts Rules of Order".

POWERS AND DUTIES

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

1. ***Financial Plans.*** The Committee shall review the long-range financial plans of the District, and make such recommendations, as it deems appropriate to the Board regarding the projected use of District funds.
2. ***Financial Statements.*** The Committee shall review the District's monthly and annual financial statements.
3. ***Budgets.*** The Committee shall review the annual capital and operating budgets, including amendments thereto, and make such recommendations, as it deems appropriate to the Board regarding the sources and uses of District funds.
4. ***Investment of Funds.*** The Committee shall review the District Investment Plan and portfolio, at least annually, and make such recommendations, as it deems appropriate to the Board for action regarding the investment of District funds and reserves.
5. ***Grant Compliance.*** The Committee shall provide oversight of the District's fiscal activities as they relate to applying for and receiving grant awards.
6. ***Insurance.*** The Committee shall review the District's fiscal activities as they relate to insurance coverage of District operations and employees.

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

FINANCE AND AUDIT COMMITTEE CHARTER

PURPOSE

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

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

Regular attendance shall be expected for all Committee members. If a member misses more than twenty-five percent (25%) of the Regular Committee meetings during the twelve (12) month calendar period, the Chair shall advise the Board.

The presence of the majority of appointed Committee members shall be necessary at any meeting to constitute a quorum or to transact business. The Board shall promulgate rules of order for the conduct of all Committee meetings. All procedural matters not addressed in said rules of order, by this Charter, or by the HCD Board Bylaws, shall be governed by the latest edition of "Roberts Rules of Order".

POWERS AND DUTIES

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

1. ***Financial Plans.*** The Committee shall review the long-range financial plans of the District, and make such recommendations, as it deems appropriate to the Board regarding the projected use of District funds.
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3. ***Budgets.*** The Committee shall review the annual capital and operating budgets, including amendments thereto, and make such recommendations, as it deems appropriate to the Board regarding the sources and uses of District funds.
4. ***Investment of Funds.*** The Committee shall review the District Investment Plan and portfolio, at least annually, and make such recommendations, as it deems appropriate to the Board for action regarding the investment of District funds and reserves.
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6. ***Insurance.*** The Committee shall review the District's fiscal activities as they relate to insurance coverage of District operations and employees.

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

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**

1. Description: Health Care District Financial Statements

2. Summary:

The YTD April 2019 financial statements for the Health Care District are presented for Finance and Audit Committee review.


3. Substantive Analysis:

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

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

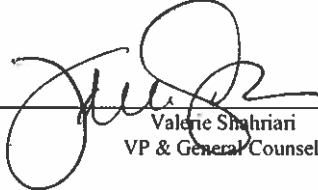
 Date Reviewed/Approved

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
May 28, 2019**

6. Recommendation:

- ☐ Staff recommends that the Finance and Audit Committee receive and file the Health Care District April 2019 YTD financial statements.

Approved for Legal sufficiency:



Valene Shahriani
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer



Health Care District of Palm Beach County



FINANCIAL STATEMENT

April 2019

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MEMO

To: Finance Committee
From: Dawn L. Richards, Chief Financial Officer
Date: May 16, 2019
Subject: Management Discussion and Analysis of April 2019 Health Care District Financial Statements

The March statements represent the financial performance for the seven months of the 2019 fiscal year for the Health Care District.

Net Performance

- YTD net margin for all funds combined of \$42.2M is \$8.4M (24.7%) over the budget of \$33.8M and \$47.6M (870.5%) over the prior year of (\$5.5M). The significant increase in net margin over the prior year is a result of a change in revenue recognition methodology for ad valorem taxes.

Volume Analysis

- Aeromedical transports of 361 are under the budget of 389 by 28 or 7.2% and under the prior year of 399 by 38 or 9.5%.
- YTD census at the Healey Center of 119 is over the budget of 118 by 1 or 0.8% and on par with the prior year of 119.
- YTD adjusted patient days at Lakeside Medical Center of 9,755 are under the budget of 10,460 by 705 or 6.7% and under the prior year of 10,596 by 841 or 7.9%.
- Emergency room visits YTD of 14,317 are under the budget of 14,374 by 57 or (0.4%) and over the prior year of 14,049 by 268 or 1.9%.
- Outpatient visits YTD of 3,114 are under the budget of 5,023 by 1,909 or 38.0% and under the prior year of 4,922 by 1,808 or 36.7%.
- Total medical clinic visits YTD in all adult and pediatric clinics of 59,785 are under the budget of 62,310 by 2,525 or 4.1% and under the prior year of 60,241 by 456 or 0.8%.



- Total dental visits YTD of 15,986 are under the budget of 19,951 by 3,965 or 19.9% and under the prior year of 18,619 by 2,633 or 14.1%. The volume variances are attributable to the ramp up of the new strategy of integration with medical visits, which is slowing productivity.

Revenue Analysis

- YTD revenue in the General Fund of \$133.5M is \$891k (0.7%) over the budget of \$132.7M and \$50.1M (60.1%) over the prior year of \$83.4M. Shortfalls in ad valorem taxes (\$2.2M) and patient revenue (\$289k) are offset by overages in interest earnings (\$841k), unrealized gain/loss - investments (\$1.9M), and other revenue (\$811k).
- YTD net patient revenue at the Healey Center of \$5.9M is \$299k (5.4%) over the budget of \$5.6M and \$847k (16.9%) over the prior year of \$5.0M. The increase in reimbursement is attributable to an enhanced rate from Medicaid.
- YTD net patient revenue at Lakeside Medical Center of \$15.1M is \$1.3M (8.0%) under the budget of \$16.4M and \$183k (1.2%) over the prior year of \$14.9M. This is a result of unfavorable volume variances.
- YTD net patient revenue in the Primary Care Clinics of \$7.2M is \$1.7M (30.0%) over the budget of \$5.5M and \$1.4M (16.3%) under the prior year of \$8.6M, due to unanticipated LIP revenue (\$1.1M) and unbudgeted District Cares subsidy payments (\$1.1M) for clinic visits.
- YTD grant revenue in the Primary Care Clinics of \$7.5M is \$2.3M (46.3%) over the budget of \$5.1M and \$3.1M (72.2%) over the prior year of \$4.3M. This is due to a change in the HRSA base drawdown procedure that improves the process. Revenue from the Belle Glade construction grant of \$801k is \$51k (6.8%) over the budget of \$750k.

Expenses Analysis

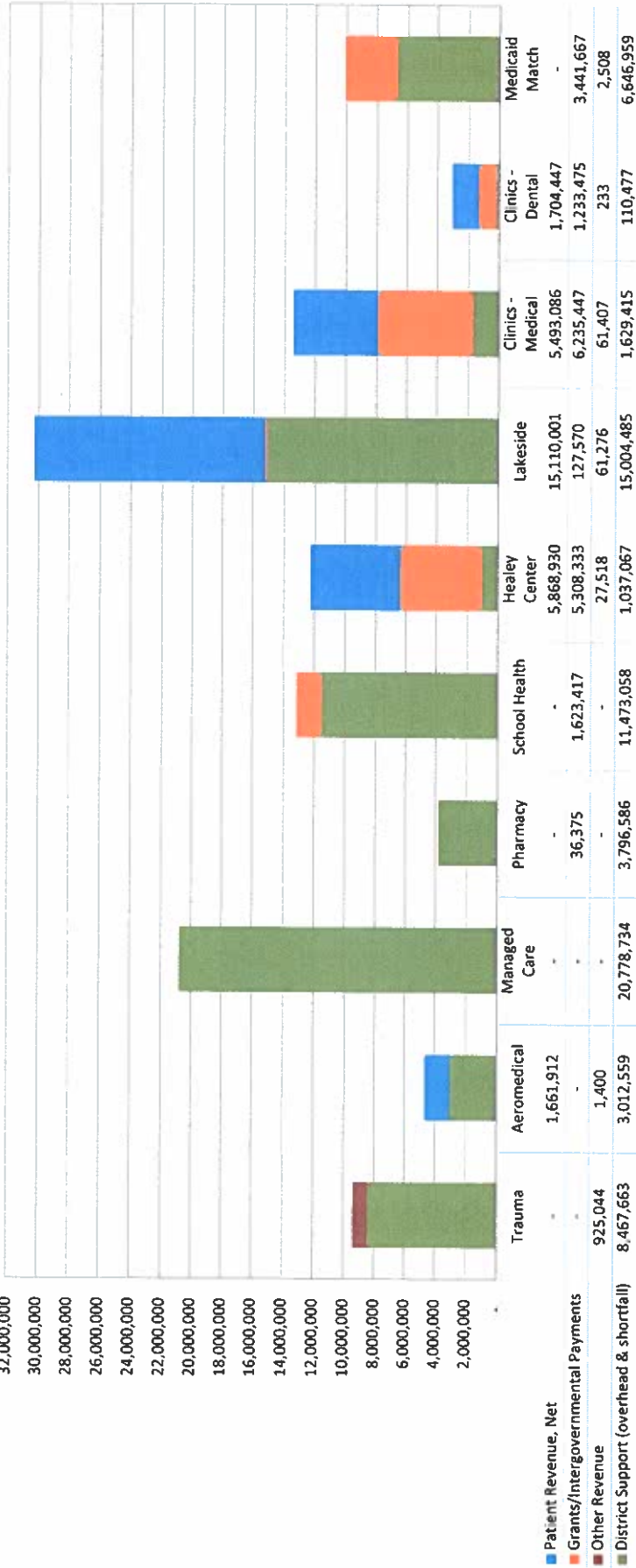
- Total operating expenses in the General Fund of \$73.2M are \$4.0M (5.2%) under the budget of \$77.2M and \$978k (1.4%) over the prior year of \$72.2M. Savings and timing in salaries (\$1.4M), benefits (\$538k), purchased services (\$1.2M), repairs and maintenance (\$469k), and sponsored programs (\$1.1M) are the major contributors to the favorable variance.
- Total operating expenses in the Healey Center of \$10.7M are \$94k (0.9%) over the budget of \$10.6M and \$526k (5.2%) over the prior year of \$10.2M. Favorable variances in benefits (\$33k), purchased services (\$20k), drugs (\$21k), repairs and maintenance (\$11k), and other expense (\$20k) partially offset unfavorable variances in salaries (\$144k) and other supplies (\$60k).



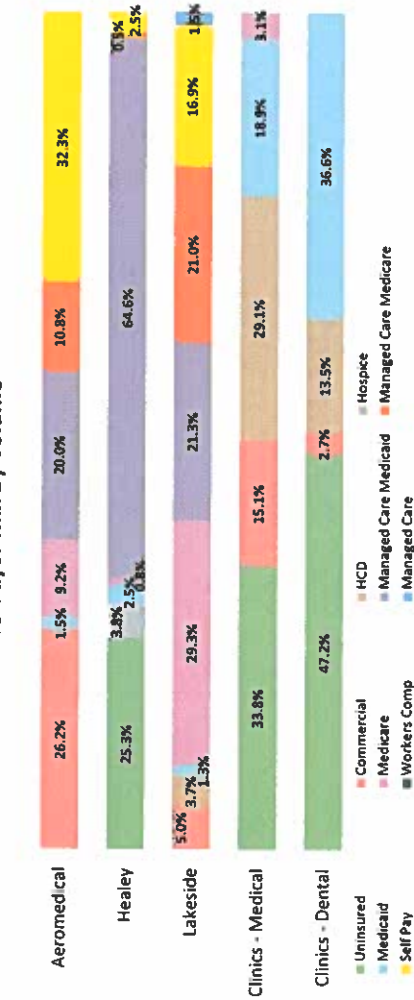
- Total operating expenses at Lakeside Medical Center of \$25.8M are \$347k (1.4%) over the budget of \$25.4M and \$2.5M (10.7%) over the prior year of \$23.3M. Significant favorable variances in salaries (\$451k), benefits (\$84k), purchased services (\$299k), other supplies (\$91k), and utilities (\$74k) partially offset unfavorable variances in medical supplies (\$69k), contracted physician expense (\$1.3M), and repairs and maintenance (\$80k). Variances were caused by locum tenens, inventory adjustments, and JCAHO required repairs.
- Total operating expenses in the Primary Care Clinics of \$14M are \$652k (4.4%) under the budget of \$14.7M and \$871k (6.6%) over the prior year of \$13.2M. Savings in salaries (\$203k), benefits (\$185k), medical supplies (\$72k), medical services (\$181k) and drugs (\$58k) are the main contributors to the favorable variance.

Program Dashboard - YTD April 2019

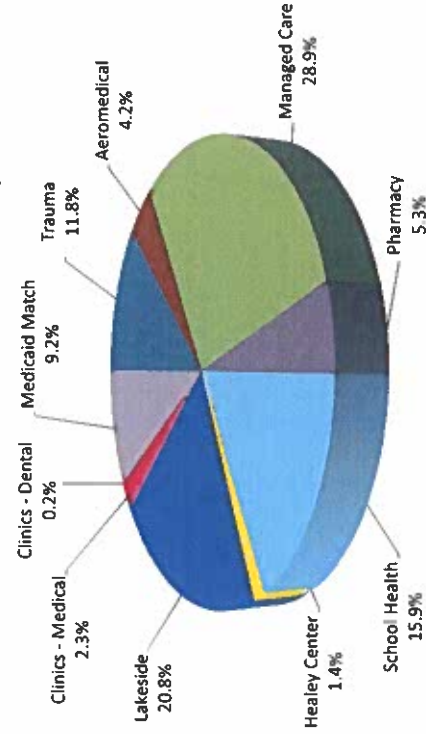
YTD Revenue and District Support by Program



YTD Payor Mix by Volume

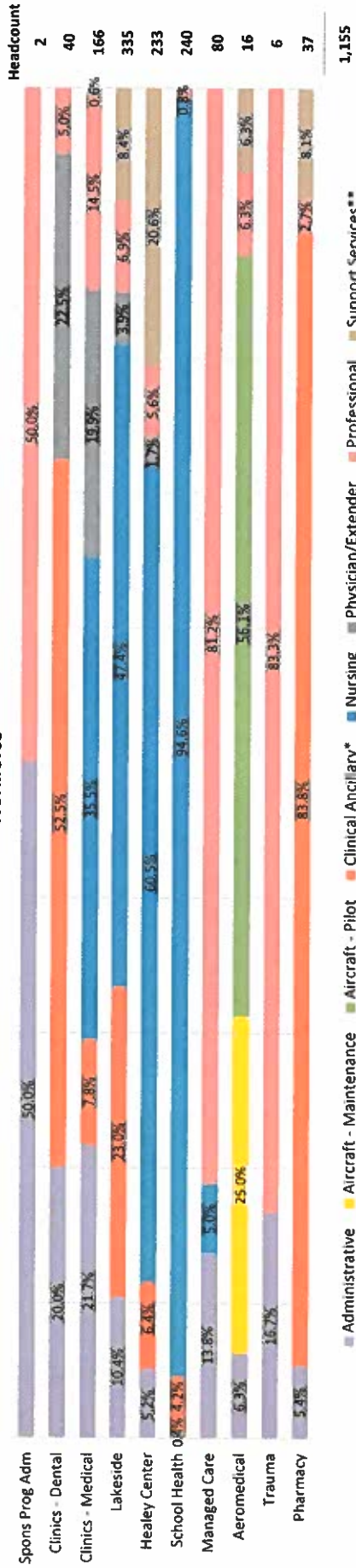


District Support (overhead and shortfall)



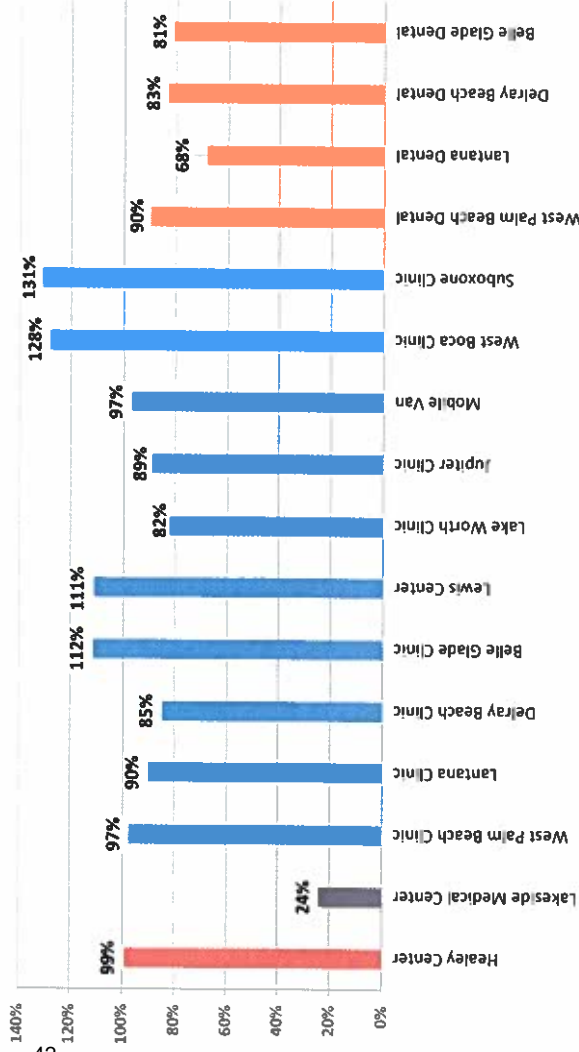
Program Dashboard - YTD April 2019

Workforce



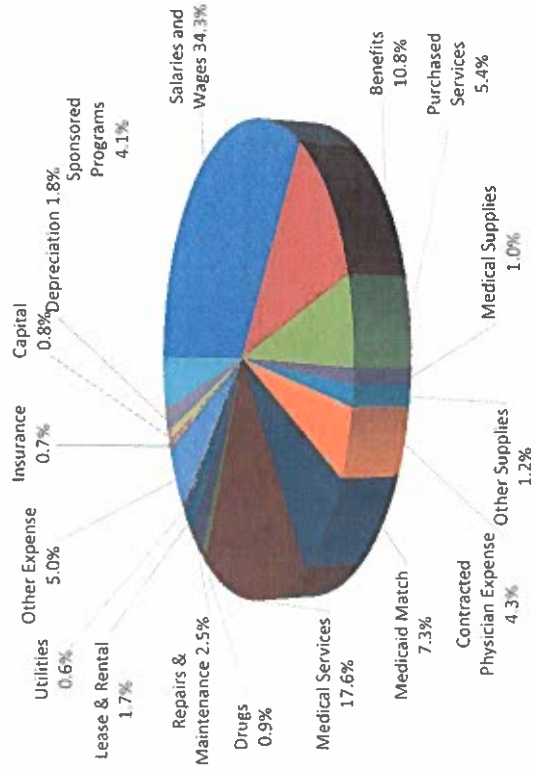
* Clinical Ancillary is comprised of employees in pharmacy, lab, radiology, ultrasound, respiratory, physical therapy, social services, activities, and dental hygienists/assistants
 ** Support Services is comprised of employees in housekeeping, dietary, laundry, purchasing, and warehouse/delivery

Capacity Percentage



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

Functional Expense Breakdown



Revenues & Expenditures - Combined All Funds (Functional)

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Prior Year			Fiscal Year To Date				
	Actual	Budget	Variance	Variance	%	Actual	Budget	Variance	Variance	%	%
	\$ 5,487,587	\$ 5,796,448	\$ (308,860)	\$ 11,072,500	\$ (5,584,913)	\$ 126,215,866	\$ (2,220,053)	\$ 77,459,272	\$ 46,536,541	(1.8%)	60.1%
Revenues:											
(50.4%) Ad Valorem Taxes										0.0%	0.0%
(10.1%) Patient Revenue, Net	4,224,690	4,173,832	50,859	4,696,905	(472,215)	29,481,942	356,435	30,534,945	(696,569)	1.2%	(2.3%)
(0.0%) Intergovernmental Revenue	1,481,917	1,481,917	-	1,481,917	-	10,373,417	(0)	10,373,417	(0)	(0.0%)	(0.0%)
69.6% Grants	1,147,201	645,469	501,732	676,420	470,781	7,632,868	5,254,620	2,378,248	3,048,112	45.3%	66.5%
21.2% Interest Earnings	373,780	223,338	150,442	308,348	65,432	2,553,149	1,563,369	989,780	722,757	63.3%	39.5%
(15.3%) Unrealized Gain/(Loss)-Investments	126,713	(86,815)	213,528	(235,360)	362,073	1,251,707	(607,704)	1,859,411	(2,617,030)	(306.0%)	(191.7%)
(2.1%) Other Revenue	431,017	181,339	249,678	440,377	(9,359)	2,836,732	2,322,435	514,297	315,383	22.1%	12.5%
Total Revenues	\$ 13,272,906	\$ 12,415,528	\$ 857,378	\$ 18,441,107	\$ (5,168,201)	\$ 178,482,062	\$ 174,603,944	\$ 3,878,118	\$ 125,938,809	2.2%	41.7%
Expenditures:											
(7.2%) Salaries and Wages	6,848,744	7,140,302	291,558	6,387,157	(461,587)	47,123,101	49,080,601	1,957,500	45,270,372	(4.1%)	(4.1%)
(3.6%) Benefits	2,166,379	2,271,288	104,909	2,090,573	(75,806)	14,864,254	15,704,129	839,875	14,372,797	5.3%	(3.4%)
(59.7%) Purchased Services	1,572,066	1,278,221	(293,846)	984,108	(587,958)	7,401,289	8,938,452	1,537,162	6,518,020	17.2%	(13.6%)
23.2% Medical Supplies	199,405	192,341	7,064	259,799	60,393	1,348,419	1,220,093	1,220,093	(135,228)	(0.5%)	(11.1%)
16.1% Other Supplies	258,320	282,874	24,554	307,931	49,611	1,355,321	1,348,419	6,902	1,638,560	17.4%	(2.6%)
(25.0%) Contracted Physician Expense	684,236	544,645	139,591	547,583	(136,653)	5,670,229	2,034,602	3,635,638	(42,404)	(0.7%)	(40.5%)
(1.8%) Medicaid Match	1,441,591	1,441,591	-	1,415,952	(25,638)	4,657,443	4,657,443	(1,314,785)	4,251,113	(28.2%)	(40.5%)
41.0% Medical Services	2,452,751	3,417,431	964,679	4,157,423	1,704,671	10,091,134	10,091,134	9,911,667	(179,467)	(0.7%)	(1.8%)
(3.7%) Drugs	208,901	248,958	40,157	201,262	(7,539)	24,053,348	23,891,642	(161,706)	27,292,634	(0.7%)	11.9%
(17.9%) Repairs & Maintenance	628,556	593,112	(35,445)	366,307	(262,249)	1,251,617	1,736,959	485,341	1,532,257	27.9%	18.3%
17.0% Lease & Rental	300,228	376,928	76,701	361,882	61,654	3,475,914	3,728,349	252,435	2,762,708	6.8%	(25.8%)
(9.5%) Other Expense	134,877	123,167	11,710	112,167	(22,710)	2,375,786	2,553,279	177,492	2,559,411	7.0%	7.2%
(20.2%) Insurance	638,525	516,444	(122,080)	528,069	(110,456)	828,172	891,643	63,471	802,458	7.1%	(3.2%)
16.2% Insurance	106,942	164,257	57,315	127,647	20,705	6,909,931	5,569,153	(1,340,778)	4,875,111	(24.1%)	(41.7%)
(21.7%) Sponsored Programs	864,502	960,833	96,331	710,221	(154,281)	942,637	1,150,109	207,472	962,219	18.0%	2.0%
0.3% Total Operational Expenditures	18,505,924	19,492,393	986,469	18,558,081	52,157	5,581,736	6,725,833	1,144,098	4,874,467	17.0%	(14.5%)
Net Performance before Depreciation & Overhead Allocations	\$ (5,233,018)	\$ (7,076,866)	\$ 1,843,847	\$ (116,975)	\$ (5,116,044)	\$ 44,574,630	\$ 36,502,199	\$ 8,072,431	\$ (2,905,076)	22.1%	(1,634.4%)
7.4% Depreciation	344,186	385,990	41,803	371,862	27,676	2,412,091	2,696,205	284,114	2,566,727	10.5%	6.0%
0.4% Total Expenses	18,850,111	19,878,383	1,028,272	18,929,943	79,833	136,319,523	140,797,950	4,478,427	131,410,612	3.2%	(3.7%)
1,040.9% Net Margin	\$ (5,577,205)	\$ (7,462,855)	\$ 1,885,650	\$ (488,837)	\$ (5,088,368)	\$ 42,162,539	\$ 33,805,994	\$ 8,356,544	\$ (5,471,803)	24.7%	870.3%
42.7% Capital	63,453	1,457,771	1,394,318	110,715	47,261	1,076,165	11,426,088	10,349,923	1,978,602	90.6%	45.6%
840.0% RESERVES ADDED (USED)	\$ (5,640,658)	\$ (8,920,626)	\$ 3,279,968	\$ (599,551)	\$ (5,041,107)	\$ 41,086,374	\$ 22,379,907	\$ 18,706,468	\$ (7,451,405)	83.6%	651.4%

Note: Excludes Interfund Transfers

Revenues and Expenses by Fund YTD

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	General Fund	Healey Center	Lakeside Medical	Healthy Palm Beaches	Primary Care Clinics	Medicaid Match	Capital Funds	Total
Revenues:								
Ad Valorem Taxes	\$ 123,995,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,995,813
Premiums	-	-	-	-	-	-	-	-
Patient Revenue, Net	1,661,912	5,868,930	15,110,001	-	7,197,533	-	-	29,838,376
Intergovernmental Revenue	1,623,417	5,308,333	-	-	-	3,441,667	-	10,373,417
Grants	36,375	-	127,570	-	7,468,922	-	-	7,632,868
Interest Earnings	2,218,910	-	-	-	-	-	-	2,218,910
Unrealized Gain/(Loss)-Investments	1,251,707	-	-	-	-	-	-	1,251,707
Other Revenue	2,751,612	27,518	61,276	29,151	61,640	2,508	237,267	3,170,971
Total Revenues	\$ 133,539,746	\$ 11,204,781	\$ 15,298,847	\$ 29,151	\$ 14,728,096	\$ 3,444,175	\$ 237,267	\$ 178,482,062
Expenditures:								
Salaries and Wages	20,970,677	6,243,133	10,908,849	-	9,000,442	-	-	47,123,101
Benefits	7,106,045	2,316,033	3,013,448	-	2,428,729	-	-	14,864,254
Purchased Services	4,685,977	478,456	1,775,606	21,210	440,040	-	-	7,401,289
Medical Supplies	65,481	317,683	742,882	-	229,275	-	-	1,355,321
Other Supplies	419,895	531,071	534,479	-	195,519	-	-	1,680,964
Contracted Physician Expense	204,167	6,547	5,761,515	-	-	-	-	5,972,229
Medicaid Match	-	-	-	-	-	10,091,134	-	10,091,134
Medical Services	23,778,706	33,480	-	(225)	241,387	-	-	24,053,348
Drugs	283,231	193,888	480,041	-	294,457	-	-	1,251,617
Repairs & Maintenance	1,826,006	219,491	1,178,737	-	251,680	-	-	3,475,914
Lease & Rental	1,177,059	9,905	402,734	-	786,088	-	-	2,375,786
Utilities	71,424	247,443	473,357	-	35,949	-	-	828,172
Other Expense	6,231,765	86,906	444,968	5,570	140,723	-	-	6,909,931
Insurance	820,548	29,976	75,779	4,050	12,283	-	-	942,637
Sponsored Programs	5,581,736	-	-	-	-	-	-	5,581,736
Total Operational Expenditures	73,222,716	10,714,012	25,792,395	30,604	14,056,571	10,091,134	-	133,907,432
Net Performance before Depreciation & Overhead Allocations	\$ 60,317,030	\$ 490,769	\$ (10,493,547)	\$ (1,454)	\$ 671,524	\$ (6,646,959)	\$ 237,267	\$ 44,574,630
Budget	\$ 55,450,114	\$ 289,581	\$ (8,768,951)	\$ (19,361)	\$ (3,955,887)	\$ (6,646,568)	\$ 153,271	\$ 36,502,199
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 11,159,950	\$ 181,648	\$ (7,847,636)	\$ 28,229	\$ (78,822)	\$ (6,467,120)	\$ 145,209	\$ (2,878,542)

Combined Governmental Funds Statement of Net Position

As of April 30, 2019

	General Fund April 2019	General Fund March 2019	Medicaid Match April 2019	Medicaid Match March 2019	Capital Projects April 2019	Capital Projects March 2019	Governmental Funds April 2019	Governmental Funds March 2019
Assets								
Cash and Cash Equivalents	\$ 226,346	\$ 3,952,510	\$ 609,042	\$ 609,042	\$ 22,433,422	\$ 22,454,021	\$ 23,268,810	\$ 27,015,573
Restricted Cash	-	-	-	-	-	-	-	-
Investments	188,275,795	188,030,205	-	-	-	-	188,275,795	188,030,205
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,149,031	1,191,205	-	-	-	-	1,149,031	1,191,205
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	6,328,875	11,884,997	-	-	-	-	6,328,875	11,884,997
Inventory	165,181	163,529	-	-	-	-	165,181	163,529
Other Current Assets	2,548,815	2,821,271	-	-	-	-	2,548,815	2,821,271
Total Assets	\$ 198,694,044	\$ 208,043,716	\$ 609,042	\$ 609,042	\$ 22,433,422	\$ 22,454,021	\$ 221,736,508	\$ 231,106,780
Liabilities								
Accounts Payable	4,103,642	3,131,086	-	-	24,188	-	4,127,830	3,131,086
Medical Benefits Payable	4,501,937	4,315,496	-	-	-	-	4,501,937	4,315,496
Due To Other Funds	-	-	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	7,804,120	13,523,624	-	-	-	-	7,804,120	13,523,624
Other Current Liabilities	3,646,643	3,625,146	-	-	-	-	3,646,643	3,625,146
Noncurrent Liabilities	463,133	438,133	-	-	-	-	463,133	438,133
Total Liabilities	20,519,474	25,033,484	-	-	24,188	-	20,543,662	25,033,484
Fund Balances								
Nonspendable	807,831	1,441,150	-	-	-	-	807,831	1,441,150
Assigned to Subsequent Year's Budget	38,200,000	38,200,000	-	-	-	-	38,200,000	38,200,000
Assigned to Capital Projects	-	-	-	-	23,248,133	23,248,133	23,248,133	23,248,133
Assigned to Medicaid Match	-	-	609,042	609,042	-	-	609,042	609,042
Unassigned	95,835,754	95,949,366	-	-	-	-	95,835,754	95,949,366
Beginning Fund Balance	134,843,585	135,590,517	609,042	609,042	23,248,133	23,248,133	158,700,760	159,447,691
Revenue Over/(Under) Expenditures	43,330,985	47,419,715	-	-	(838,898)	(794,111)	42,492,087	46,625,604
Ending Fund Balance	178,174,570	183,010,232	609,042	609,042	22,409,235	22,454,021	201,192,847	206,073,295
Total Liabilities and Fund Balances	\$ 198,694,045	\$ 208,043,716	\$ 609,042	\$ 609,042	\$ 22,433,422	\$ 22,454,021	\$ 221,736,508	\$ 231,106,779

Combined Business-Type Funds Statement of Net Position

As of April 30, 2019

	Healey Center		Healey Palm Beaches		Healthy Palm Beaches		Lakeside Medical Center		Lakeside Medical Center		Primary Care Clinics		Primary Care Clinics		Business-Type Funds	
	April 2019	March 2019	April 2019	March 2019	April 2019	March 2019	April 2019	March 2019	April 2019	March 2019	April 2019	March 2019	April 2019	March 2019	April 2019	March 2019
Assets																
Cash and Cash Equivalents	\$ 1,922,088	\$ 1,782,053	\$ 1,413,033	\$ 1,415,504	\$ 5,295,620	\$ 5,295,620	\$ 1,167,574	\$ 1,167,574	\$ 1,762,860	\$ 1,762,860	\$ 9,181,383	\$ 10,256,036	\$ 1,508,855	\$ 1,508,855	\$ 5,466,764	\$ 5,164,452
Restricted Cash	8,855	8,855	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,175,167	1,144,872	-	-	2,925,670	2,908,328	1,365,927	1,365,927	1,111,251	1,111,251	1,536,560	1,449,746	742,783	736,395	556,531	615,431
Due From Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	148,508	0	1,388,052	1,388,052	1,449,746	1,449,746	742,783	736,395	556,531	615,431	56,156,464	56,482,178
Inventory	-	-	-	-	742,783	736,395	-	-	-	-	-	-	-	-	-	-
Other Current Assets	21,229	22,794	43,781	45,418	361,340	366,347	130,182	130,182	180,872	180,872	2,301,819	2,301,819	1,248,895	1,248,895	1,127,645	1,127,645
Net Investment in Capital Assets	17,668,235	17,722,857	1,500,000	1,500,000	37,022,574	37,298,982	1,121,239	1,121,239	917,625	917,625	2,135,423	2,135,423	2,135,423	2,135,423	2,135,423	2,135,423
Total Assets	\$ 20,795,574	\$ 20,681,431	\$ 2,956,814	\$ 2,960,922	\$ 45,879,562	\$ 46,605,673	\$ 5,517,390	\$ 5,517,390	\$ 5,965,069	\$ 5,965,069	\$ 75,149,340	\$ 76,213,095	\$ 88,686	\$ 88,686	\$ 88,686	\$ 88,686
Deferred Outflows of Resources																
Deferred Outflows Related to Pensions	\$ 88,686	\$ 88,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 174,283	\$ 109,249	\$ 503	\$ 225	\$ 982,991	\$ 1,545,201	\$ 250,178	\$ 250,178	\$ 553,261	\$ 553,261	\$ 1,407,955	\$ 2,207,711	\$ 2,332,209	\$ 2,331,364	\$ 2,501,226	\$ 4,060,122
Deferred Inflows of Resources																
Deferred Inflows	\$ 126,350	\$ 126,350	\$ -	\$ -	\$ 2,357	\$ 2,357	\$ 612	\$ 612	\$ 612	\$ 612	\$ 129,319	\$ 129,319	\$ 56,156,464	\$ 1,508,855	\$ 6,580,824	\$ 7,015,093
Total Net Position	\$ 20,757,909	\$ 20,643,767	\$ 2,956,814	\$ 2,960,922	\$ 45,879,562.93	\$ 46,603,316	\$ 5,516,777.80	\$ 5,516,777.80	\$ 5,964,456.50	\$ 5,964,456.50	\$ 75,238,026	\$ 76,301,781	\$ 88,686	\$ 88,686	\$ 88,686	\$ 88,686



SUPPLEMENTAL INFORMATION

GENERAL FUND

General Fund Revenue & Expenditures

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Fiscal Year To Date			Variance	%			
	Actual	Budget	Variance	Actual	Budget	Variance					
\$ 5,487,587	\$ 5,796,448	\$ (308,860)	(5.3%)	\$ 11,072,500	\$ (5,584,913)	(50.4%)	Ad Valorem Taxes	\$ 77,459,272	\$ 46,536,541	\$ 30,922,731	(34.8%)
322,497	293,659	28,839	9.8%	311,229	11,269	3.6%	Patient Revenue, Net	1,985,303	1,985,303	(0)	(0.0%)
231,917	231,917	-	0.0%	231,917	-	0.0%	Intergovernmental Revenue	1,623,417	1,623,417	(0)	(0.0%)
-	32,937	(32,937)	(100.0%)	18,801	(18,801)	(100.0%)	Grants	63,965	63,965	(0)	(0.0%)
345,540	196,900	148,640	75.5%	280,631	64,909	23.1%	Interest Earnings	1,659,382	1,659,382	(0)	(0.0%)
126,713	(86,815)	213,528	(246.0%)	(235,360)	362,073	(153.8%)	Unrealized Gain/(Loss)-Investments	2,617,030	2,617,030	(0)	(0.0%)
421,146	127,499	293,647	230.3%	107,704	313,442	291.0%	Other Revenue	1,978,494	1,978,494	(0)	(0.0%)
\$ 6,935,401	\$ 6,594,544	\$ 340,857	5.2%	\$ 11,787,421	\$ (4,852,020)	(41.2%)	Total Revenues	\$ 890,849	\$ 890,849	\$ 0	0.0%
2,987,415	3,283,741	(296,326)	(9.0%)	2,791,991	(195,425)	(7.0%)	Salaries and Wages	20,033,179	20,033,179	(0)	(0.0%)
1,017,474	1,104,922	(87,448)	(7.9%)	1,038,903	21,429	2.1%	Benefits	6,932,904	6,932,904	(0)	(0.0%)
1,091,677	841,607	250,070	(29.7%)	520,267	(571,410)	(109.8%)	Purchased Services	3,767,795	3,767,795	(0)	(0.0%)
2,486	7,517	(5,031)	(66.9%)	2,564	78	3.0%	Medical Supplies	25,811	25,811	(0)	(0.0%)
41,321	103,664	(62,344)	(60.1%)	129,014	87,693	(68.0%)	Other Supplies	531,078	531,078	(0)	(0.0%)
29,167	29,167	0	0.0%	26,528	(2,639)	(9.9%)	Contracted Physician Expense	175,526	175,526	(0)	(0.0%)
2,413,144	3,348,921	(935,777)	(27.9%)	4,153,198	1,740,054	(41.9%)	Medical Services	27,266,174	27,266,174	(0)	(0.0%)
32,292	91,542	(59,250)	(64.7%)	54,430	22,137	40.7%	Drugs	513,014	513,014	(0)	(0.0%)
280,299	327,889	(47,590)	(14.5%)	233,578	(46,721)	(20.0%)	Repairs & Maintenance	1,529,083	1,529,083	(0)	(0.0%)
163,309	186,299	(22,990)	(12.3%)	159,995	(3,314)	(2.1%)	Lease & Rental	1,390,870	1,390,870	(0)	(0.0%)
9,923	8,613	1,310	(15.2%)	7,061	(2,862)	(40.5%)	Utilities	46,015	46,015	(0)	(0.0%)
543,788	436,841	106,946	(24.5%)	411,116	(132,672)	(32.3%)	Other Expense	4,319,405	4,319,405	(0)	(0.0%)
98,826	143,453	(44,627)	(31.1%)	111,692	12,866	11.5%	Insurance	839,239	839,239	(0)	(0.0%)
864,502	960,833	(96,331)	(10.0%)	710,221	(154,281)	(21.7%)	Sponsored Programs	4,874,467	4,874,467	(0)	(0.0%)
9,575,622	10,875,009	1,299,387	11.9%	10,350,558	774,936	7.5%	Total Operational Expenditures	72,444,560	72,444,560	(0)	(0.0%)
(2,640,222)	(4,282,465)	1,642,244	(38.3%)	1,436,863	(4,077,085)	(283.7%)	Allocations	49,157,080	49,157,080	(0)	(0.0%)
(876,067)	(1,026,249)	150,181	(14.6%)	(887,788)	(11,721)	1.3%	Overhead Allocations	466,035	466,035	(0)	(0.0%)
8,699,555	9,848,761	(1,149,206)	11.7%	9,462,769	763,215	8.1%	Total Expenses	66,672,497	66,672,497	(0)	(0.0%)
\$ (1,764,154)	\$ (3,256,217)	\$ 1,492,063	(45.8%)	\$ 2,324,652	\$ (4,088,806)	(175.9%)	Net Margin	\$ 16,732,014	\$ 49,623,115	\$ 32,891,101	(66.3%)
-	-	-	0.0%	-	-	0.0%	Capital	-	-	-	0.0%
\$ (3,071,733)	\$ (4,332,010)	\$ 1,260,276	(29.1%)	\$ (2,234,970)	\$ (836,763)	(37.4%)	General Fund Support/Transfer In/Out	\$ (20,128,203)	\$ (2,895,941)	\$ 17,232,262	(84.7%)

Trauma Statement of Revenues and Expenditures

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

Actual	Budget	Current Month		Prior Year	Fiscal Year To Date		Variance	%	Variance	%	
		Variance	%		Variance	%					
\$ 302,113	\$ 32,000	\$ 270,113	844.1%	\$ 23,617	\$ 278,495	\$ 701,044	313.0%	\$ 284,222	313.0%	\$ 640,822	225.5%
302,113	32,000	270,113	844.1%	23,617	278,495	701,044	313.0%	284,222	313.0%	640,822	225.5%
<i>Direct Operational Expenses:</i>											
41,757	45,114	3,357	7.4%	38,696	(3,060)	12,748	4.3%	276,875	4.3%	(7,778)	(2.8%)
13,134	13,782	648	4.7%	12,380	(754)	3,771	4.0%	91,091	4.0%	1,373	1.5%
			0.0%				0.0%		0.0%		0.0%
1,148,603	1,183,338	34,735	2.9%	1,335,816	187,214	116,327	1.4%	9,289,091	1.4%	1,122,056	12.1%
9	42	33	78.8%	38	29	115	39.4%	98	39.4%	(79)	(80.8%)
29,167	29,167	0	0.0%	26,528	(2,639)	0	0.0%	175,526	0.0%	(28,640)	(16.3%)
792	792	-	0.0%	708	(83)	-	0.0%	4,958	0.0%	(583)	(11.8%)
			0.0%				0.0%		0.0%		0.0%
126	860	734	85.4%	128	2	(377)	(5.4%)	3,422	(5.4%)	(3,872)	(113.1%)
77,014	100,745	23,731	23.6%	80,810	3,796	136,646	19.4%	636,959	19.4%	68,390	10.7%
1,310,600	1,373,838	63,238	4.6%	1,495,105	184,505	269,231	2.8%	10,480,021	2.8%	1,150,866	11.0%

Net Performance before Overhead		Overhead Allocations		Total	
Actual	Budget	Variance	%	Prior Year	Variance
(1,008,487)	(1,341,838)	333,351	(24.8%)	(1,471,487)	463,000
62	352	290	82.4%	247	185
			0.0%		
149	154	5	3.0%	148	(1)
3,166	3,472	306	8.8%	10,744	7,578
689	689	0	0.0%	712	22
772	850	78	9.2%	1,247	475
352	352	-	0.0%	255	(97)
158	234	75	32.2%	253	95
126	324	198	61.1%	73	(52)
	40	40	100.0%	32	32
1,041	965	76	(7.9%)	926	(115)
252	364	111	30.6%	200	(53)
2,401	2,758	357	12.9%	2,065	(336)
			0.0%		
49	75	26	34.1%	101	51
9,219	10,627	1,408	13.3%	17,003	7,784
1,319,819	1,384,465	64,647	4.7%	1,512,107	192,289
\$ (1,017,706)	\$ (1,352,465)	\$ 334,759	(24.8%)	\$ (1,488,490)	\$ 470,784

Net Performance before Overhead		Overhead Allocations		Total	
Actual	Budget	Variance	%	Prior Year	Variance
(8,404,110)	(9,374,385)	970,275	(11.5%)	(10,195,798)	1,791,688
677	2,462	1,785	72.5%	1,861	1,184
			0.0%		
1,018	1,076	58	5.4%	378	(641)
22,014	24,303	2,288	9.4%	65,047	43,032
4,826	4,826	-	0.0%	4,990	164
5,873	5,951	78	1.3%	4,702	(1,171)
2,466	2,466	-	0.0%	1,861	(604)
1,187	1,695	448	27.4%	1,199	12
1,231	2,265	1,034	45.6%	1,188	(43)
154	277	122	44.2%	241	86
5,716	6,757	1,041	15.4%	5,414	(302)
1,469	2,546	1,077	42.3%	1,370	(99)
16,420	19,303	2,883	14.9%	14,976	(1,444)
			0.0%		
500	525	25	4.9%	646	147
63,552	74,392	10,840	14.6%	104,136	40,584
9,392,707	9,672,777	280,070	2.9%	10,584,157	1,191,450
\$ (8,467,663)	\$ (9,448,777)	\$ 981,114	(10.4%)	\$ (10,299,935)	\$ 1,832,272

Aeromedical Statement of Revenues and Expenditures

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

		Current Month			Fiscal Year To Date		
Actual	Budget	Variance	%	Actual	Budget	Variance	%
\$ 882,792	\$ 1,091,525	\$ (208,733)	(19.1%)	\$ 1,082,538	\$ (199,746)	(18.5%)	(18.5%)
510,844	501,172	(9,672)	(1.9%)	643,845	133,001	133,001	20.7%
153,428	259,806	106,379	40.9%	170,127	16,700	16,700	9.8%
(103,977)	69,517	172,494	251.8%	61,314	(42,662)	(143.7%)	(143.7%)
560,295	829,495	269,200	32.5%	771,309	211,015	211,015	27.4%
322,497	262,030	60,468	23.1%	311,229	11,269	11,269	3.6%
36,53%	24.01%			28.75%			
(463)	-	(463)	0.0%	(463)	-	-	0.0%
322,034	262,030	60,004	22.9%	311,229	10,805	10,805	3.5%
161,104	170,337	9,233	5.4%	146,020	(15,085)	(15,085)	(10.3%)
55,353	57,039	1,686	3.0%	51,192	(4,161)	(4,161)	(8.1%)
265,472	242,642	(22,829)	(9.4%)	209,469	(56,003)	(56,003)	(26.7%)
1,430	1,517	87	5.7%	1,692	262	262	15.5%
8,076	12,833	4,757	37.1%	4,474	4,474	4,474	35.6%
63,334	72,194	8,860	12.3%	63,407	73	73	0.1%
4,153	4,909	757	15.4%	4,153	(757)	(757)	(15.4%)
5,090	5,100	10	0.2%	5,090	-	-	0.0%
19,779	22,713	2,934	12.9%	18,555	(1,224)	(1,224)	(6.6%)
5,679	6,597	917	13.9%	6,867	1,188	1,188	17.3%
589,470	595,882	6,412	1.1%	518,704	(70,766)	(70,766)	(13.6%)
(267,456)	(333,852)	66,416	(19.9%)	(207,475)	(59,961)	(59,961)	(28.9%)
640	3,642	3,003	82.4%	2,432	1,792	1,792	73.7%
31,858	31,858	(0)	(0.0%)	9,812	(22,046)	(22,046)	(224.7%)
1,544	1,592	48	3.0%	1,457	(87)	(87)	(6.0%)
7,140	7,140	-	0.0%	7,011	(129)	(129)	(1.8%)
2,329	2,565	235	9.2%	3,763	1,434	1,434	38.1%
3,648	3,648	-	0.0%	2,513	(1,135)	(1,135)	(45.1%)
1,641	2,419	778	32.2%	2,493	852	852	34.2%
1,304	3,351	2,047	61.1%	723	(580)	(580)	(80.3%)
	409	409	100.0%	314	314	314	100.0%
10,784	9,996	(788)	(7.9%)	9,129	(1,655)	(1,655)	(18.1%)
2,614	3,767	1,152	30.6%	1,970	(645)	(645)	(32.7%)
24,862	28,517	3,695	12.9%	20,345	(4,516)	(4,516)	(22.2%)
472	777	305	39.3%	992	520	520	52.5%
88,835	99,720	10,885	10.9%	62,955	(25,880)	(25,880)	(41.1%)
678,306	695,603	17,297	2.5%	581,659	(96,646)	(96,646)	(16.6%)
\$ (356,271)	\$ (433,573)	\$ 77,301	(17.8%)	\$ (270,430)	\$ (85,841)	\$ (85,841)	31.7%

		Fiscal Year To Date		
Actual	Budget	Variance	%	%
\$ 7,601,256	\$ 7,863,021	\$ (261,764)	(3.3%)	(5.6%)
4,513,160	3,610,295	(902,865)	(25.0%)	(17.4%)
1,263,263	1,871,570	608,308	32.5%	31.0%
162,922	493,574	330,652	67.0%	58.8%
5,939,344	5,975,439	36,095	0.6%	2.2%
1,651,912	1,887,582	(225,670)	(12.0%)	(16.3%)
21.86%	24.01%			
1,400	-	1,400	0.0%	0.0%
1,663,312	1,887,582	(224,270)	(11.9%)	(16.2%)
1,110,272	1,221,948	111,677	9.1%	(1.9%)
373,688	406,454	32,766	8.1%	0.1%
1,745,990	1,698,497	(47,493)	(2.8%)	(8.5%)
11,107	10,617	(490)	(4.6%)	4.2%
482,404	505,360	22,956	4.5%	4.2%
31,249	34,364	3,115	9.1%	0.8%
35,631	35,700	69	0.2%	0.0%
161,275	171,543	10,268	6.0%	(15.8%)
39,968	46,176	6,208	13.4%	6.6%
4,065,851	4,220,493	154,642	3.7%	(4.1%)
(2,402,539)	(2,332,911)	(69,628)	3.0%	25.0%
7,013	25,497	18,485	72.5%	61.7%
223,008	223,008	-	0.0%	(240.3%)
10,545	11,143	597	5.4%	(183.3%)
49,979	49,979	-	0.0%	(805)
17,717	17,952	235	1.3%	(3,532)
23,535	25,535	2,000	7.8%	(7,195)
12,296	16,933	4,638	27.4%	(4,477)
12,748	23,454	10,706	45.6%	(1,037)
1,599	2,865	1,266	44.2%	773
59,193	69,974	10,781	15.4%	(5,843)
15,216	26,366	11,150	42.3%	(1,712)
170,038	199,896	29,858	14.9%	(22,462)
5,134	5,439	305	5.6%	2,578
610,020	698,042	88,022	12.6%	(191,449)
4,675,871	4,918,535	242,664	4.9%	(350,140)
\$ (3,012,559)	\$ (3,030,953)	\$ 18,395	(0.6%)	\$ (672,131)

Managed Care Statement of Revenues and Expenditures

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

				Current Month		Prior Year		Fiscal Year To Date					
Actual	Budget	Variance	%	%	Variance	%	Variance	%					
\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	0.0%	\$ -	0.0%					
				0.0% Patient Revenue									
				0.0% Total Revenue									
Direct Operational Expenses:													
380,188	407,277	27,089	6.7%	13,751	393,999	13,751	2,654,948	2,703,107	48,158	1.8%	2,659,177	4,229	0.2%
132,914	142,034	9,120	6.4%	(2,917)	129,997	(2,917)	926,539	967,927	41,388	4.3%	954,472	27,934	2.9%
362,305	190,574	(171,731)	(90.1%)	(268,564)	93,741	(268,564)	521,203	1,334,018	812,815	60.9%	307,208	(213,995)	(69.7%)
1,264,541	2,165,583	901,042	41.6%	2,817,382	1,552,841	1,552,841	15,611,670	15,159,083	(452,587)	(3.0%)	17,977,083	2,365,413	13.2%
2,371	3,456	1,085	31.4%	223	2,594	223	13,715	24,194	10,479	43.3%	15,935	2,219	13.8%
28,658	31,264	2,607	8.3%	(1,451)	27,207	(1,451)	182,493	218,858	36,365	16.6%	166,750	(15,743)	(9.4%)
9,362	14,894	5,532	37.0%	5,431	14,813	5,431	65,547	104,259	38,712	37.1%	103,691	38,144	36.8%
507	525	18	3.4%	(106)	401	(106)	4,386	3,675	(711)	(19.3%)	3,215	(1,170)	(36.4%)
13,340	14,639	1,299	8.9%	(8,846)	4,494	(8,846)	72,022	102,471	30,449	29.7%	50,068	(21,954)	(43.8%)
				0.0% Insurance					0.0%				
2,194,205	2,970,247	776,042	26.1%	3,484,567	1,290,362	1,290,362	20,052,523	20,617,585	565,062	2.7%	22,237,600	2,185,077	9.8%
Net Performance before Overhead													
(2,194,205)	(2,970,247)	776,042	(26.1%)	(3,484,567)	1,290,362	1,290,362	(20,052,523)	(20,617,585)	565,062	(2.7%)	(22,237,600)	2,185,077	(9.8%)
Overhead Allocations:													
830	4,728	3,898	82.4%	1,869	2,699	1,869	9,103	33,097	23,994	72.5%	20,375	11,273	55.3%
2,004	2,066	62	3.0%	(385)	1,619	(385)	13,688	14,464	775	5.4%	4,136	(9,552)	(231.0%)
23,393	25,654	2,260	8.8%	86,898	63,505	63,505	162,669	179,577	16,908	9.4%	526,090	363,421	69.1%
9,268	9,268	-	0.0%	(1,478)	7,790	(1,478)	64,875	64,875	-	0.0%	54,635	(10,240)	(18.7%)
11,067	12,185	1,119	9.2%	18,503	7,436	18,503	84,180	85,298	1,119	1.3%	69,749	(14,431)	(20.7%)
4,795	4,795	-	0.0%	(1,943)	2,792	(1,943)	33,146	33,146	-	0.0%	20,378	(12,767)	(62.7%)
2,130	3,140	1,010	32.2%	640	2,770	640	15,960	21,980	6,020	27.4%	13,131	(2,829)	(21.5%)
1,692	4,349	2,657	61.1%	(889)	803	(889)	16,547	30,444	13,897	45.6%	13,011	(3,536)	(27.2%)
13,998	12,976	(1,023)	(7.9%)	348	948	348	2,076	3,719	1,643	44.2%	2,636	560	21.3%
3,394	4,889	1,495	30.6%	(1,205)	2,188	(1,205)	76,835	90,830	13,994	15.4%	59,275	(17,560)	(29.6%)
32,272	37,068	4,796	12.9%	(9,666)	22,605	(9,666)	19,751	34,224	14,473	42.3%	15,003	(4,748)	(31.6%)
612	1,009	396	39.3%	490	1,102	490	6,664	7,061	396	5.6%	7,077	413	5.8%
105,396	122,598	17,203	14.0%	54,867	160,263	54,867	726,211	858,189	131,978	15.4%	972,327	246,116	25.3%
2,299,601	3,092,846	793,245	25.6%	3,644,830	1,345,229	1,345,229	20,778,734	21,475,774	697,041	3.2%	23,209,927	2,431,193	10.5%
\$ (2,299,601)	\$ (3,092,846)	\$ 793,245	(25.6%)	\$ (3,644,830)	\$ 1,345,229	\$ 1,345,229	\$ (20,778,734)	\$ (21,475,774)	\$ 697,041	(3.2%)	\$ (23,209,927)	\$ 2,431,193	10.5%

Pharmacy Services Statement of Revenues and Expenditures

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Fiscal Year To Date			
	Actual	Budget	Variance	Actual	Budget	Variance	
\$	31,629	\$ (31,629)	(100.0%)	63,258	\$ (63,258)	(100.0%)	
	-	-	0.0%	-	-	0.0%	
	32,937	(32,937)	(100.0%)	(111,368)	(111,368)	(75.4%)	
	64,566	(64,566)	(100.0%)	(174,627)	(174,627)	(82.8%)	
	18,801	(18,801)	(100.0%)	63,965	(63,965)	(43.1%)	
	18,801	(18,801)	(100.0%)	63,965	(63,965)	(43.1%)	
<i>Direct Operational Expenses:</i>							
303,903	324,369	20,466	6.3%	97,408	2,110,424	55,095	2.6%
97,336	94,770	(2,566)	(2.7%)	(6,964)	616,278	(35,098)	(5.7%)
9,464	13,135	3,672	28.0%	24,072	77,882	10,006	12.8%
1,534	16,077	14,542	90.5%	-	-	-	0.0%
	-	-	0.0%	65,103	68,945	21,512	31.2%
	-	-	0.0%	-	-	-	0.0%
32,292	91,542	59,250	64.7%	357,563	513,014	229,783	44.8%
22,970	43,230	20,259	46.9%	138,562	196,794	32,749	16.6%
20,111	17,773	(2,338)	(13.2%)	10,294	87,000	(27,118)	(31.2%)
609	800	191	23.8%	1,359	4,690	448	9.6%
3,089	2,883	(207)	(7.2%)	8,818	8,149	(3,210)	(39.4%)
1,981	1,912	(69)	(3.6%)	(822)	9,748	(4,457)	(45.7%)
493,289	606,491	113,201	18.7%	695,393	3,692,924	279,710	7.6%
(493,289)	(541,925)	(48,635)	(9.0%)	(3,376,839)	(3,656,549)	(252,120)	(6.9%)
614	3,496	2,882	82.4%	17,743	23,413	16,682	71.2%
2,315	2,315	-	0.0%	-	2,484	(13,719)	(552.3%)
1,482	1,528	46	3.0%	573	4,752	(5,370)	(113.0%)
6,853	6,853	-	0.0%	-	62,781	14,807	23.6%
6,370	7,014	644	9.2%	644	37,617	(10,835)	(28.5%)
3,502	3,502	-	0.0%	-	23,417	(1,094)	(4.7%)
1,575	2,322	747	32.2%	4,452	15,089	3,286	21.8%
1,251	3,216	1,965	61.1%	10,277	14,951	2,715	18.2%
-	393	393	100.0%	1,215	3,029	1,494	49.3%
10,352	9,595	(756)	(7.9%)	16,254	68,112	11,294	16.6%
2,510	3,615	1,106	30.6%	67,167	10,349	17,240	15.3%
23,864	27,411	3,547	12.9%	25,308	10,703	2,634	13.4%
453	746	293	39.3%	163,216	188,411	25,194	13.4%
82	146	64	43.9%	613	295	(318)	(108.0%)
61,222	72,153	10,931	15.1%	85,321	473,014	53,266	11.3%
554,511	678,643	124,132	18.3%	4,613,675	780,714	4,165,938	332,976
\$ (554,511)	\$ (614,077)	\$ 59,566	(9.7%)	\$ (4,402,673)	\$ 606,087	\$ (4,101,973)	\$ 305,386
			(10.2%)				7.4%

School Health Statement of Revenues and Expenditures

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Prior Year			Fiscal Year To Date			
	Actual	Budget	Variance	%	Prior Year	Variance	%	Prior Year	Variance	%
\$ 231,917	\$ 231,917	\$ -	0.0%	0.0%	\$ 231,917	\$ -	0.0%	\$ 1,623,417	\$ (0)	(0.0%)
231,917	231,917	-	0.0%	0.0%	231,917	-	0.0%	1,623,417	(0)	(0.0%)
Direct Operational Expenses:										
1,193,996	1,302,259	108,263	8.3%	1,035,575	(158,421)	(15.3%)	Salaries and Wages	8,000,403	(643,914)	(8.0%)
430,358	475,175	44,817	9.4%	380,112	(50,246)	(13.2%)	Benefits	2,977,775	(107,450)	(3.6%)
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	0.0%
1,056	6,000	4,944	82.4%	872	(184)	(21.1%)	Medical Supplies	14,220	(40,154)	(282.4%)
1,557	583	(973)	(166.9%)	26	(1,531)	(5,887.5%)	Other Supplies	1,763	(9,140)	(518.6%)
8,335	9,542	1,207	12.6%	11,646	3,311	28.4%	Repair & Maintenance	77,185	8,906	11.5%
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	0.0%
3,747	6,654	2,907	43.7%	4,491	744	16.6%	Other Expense	8,476	33	0.4%
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	0.0%
1,639,049	1,800,213	161,164	9.0%	1,432,722	(206,327)	(14.4%)	Total Operational Expenses	739,268	(791,719)	(7.1%)
Net Performance before Overhead										
(1,407,132)	(1,568,296)	161,164	(10.3%)	(1,200,805)	(206,327)	17.2%	Allocations	(9,456,405)	(791,719)	8.4%
Overhead Allocations:										
1,627	9,264	7,637	82.4%	6,389	4,762	74.5%	Risk Mgt	48,226	30,391	63.0%
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	0.0%
3,927	4,048	122	3.0%	3,831	(96)	(2.5%)	Internal Audit	9,789	(17,030)	(174.0%)
7,347	8,057	710	8.8%	20,270	12,923	63.8%	Palm Springs Facility	122,716	71,627	58.4%
18,159	18,159	-	0.0%	18,438	279	1.5%	Administration	127,111	2,205	1.7%
30,846	33,963	3,118	9.2%	48,794	17,948	36.8%	Human Resources	183,933	(50,693)	(27.6%)
9,277	9,277	-	0.0%	6,609	(2,668)	(40.4%)	Legal	48,233	(16,709)	(34.6%)
4,173	6,152	1,980	32.2%	6,556	2,383	36.4%	Records	31,079	(192)	(0.6%)
3,315	8,521	5,206	61.1%	1,902	(1,413)	(74.3%)	Compliance	30,796	(1,625)	(5.3%)
-	1,041	1,041	100.0%	825	825	100.0%	Planning/Research	6,239	2,172	34.8%
27,427	25,423	(2,004)	(7.9%)	24,008	(3,420)	(14.2%)	Finance	140,297	(10,247)	(7.3%)
6,649	9,579	2,930	30.6%	5,180	(1,470)	(28.4%)	Public Relations	35,510	(3,187)	(9.0%)
63,230	72,627	9,397	12.9%	53,504	(9,726)	(18.2%)	Information Technology	388,087	(44,366)	(11.4%)
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	6,781	6,781	100.0%
1,200	1,976	776	59.3%	2,609	1,410	54.0%	Corporate Quality	16,751	3,694	22.0%
177,177	208,090	30,913	14.9%	198,914	21,737	10.9%	Total Overhead Allocations	1,197,752	(27,182)	(2.3%)
1,816,226	2,008,303	192,077	9.6%	1,631,636	(184,590)	(11.3%)	Total Expenses	12,277,574	(818,901)	(6.7%)
\$ (1,584,309)	\$ (1,776,386)	\$ 192,077	(10.8%)	\$ (1,399,719)	\$ (184,590)	13.2%	Net Margin	\$ (10,654,158)	\$ (818,901)	(7.7%)

Sponsored Programs
FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

Actual	Current Month		Prior Year		Fiscal Year To Date		Variance	%						
	Budget	Variance	Budget	Variance	Budget	Variance								
705,594	791,667	86,073	10.9%	560,930	(144,664)	(25.8%)	DOH Uninsured/Preventive Care Svcs	4,939,159	5,541,667	602,508	10.9%	3,829,437	(1,109,722)	(29.0%)
158,908	166,667	7,759	4.7%	146,791	(12,117)	(8.3%)	Grant Funded Programs for Uninsured	632,576	1,166,667	534,090	45.8%	1,027,530	394,954	38.4%
-	2,500	2,500	100.0%	2,500	-	0.0%	CL Brumback Uninsured	-	-	-	0.0%	-	-	0.0%
884,502	960,833	96,331	10.0%	710,221	(154,281)	(21.7%)	Total Sponsored Programs	10,000	17,500	7,500	42.9%	17,500	7,500	42.9%
								5,581,736	6,725,833	1,144,098	17.0%	4,874,467	(707,266)	(14.5%)
13,362	14,136	774	5.5%	12,383	(979)	(7.9%)	Salaries and Wages	92,589	93,809	1,220	1.3%	91,475	(1,114)	(1.2%)
5,615	5,698	82	1.4%	5,151	(464)	(9.0%)	Benefits	38,673	38,697	24	0.1%	38,095	(577)	(1.5%)
-	83	83	100.0%	-	-	0.0%	Other Supplies	110	583	473	81.1%	129	19	14.7%
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance	-	-	-	0.0%	-	-	0.0%
784	521	(263)	(50.5%)	53	(731)	(1,379.2%)	Other Expense	2,554	3,646	1,092	29.9%	294	(2,260)	(768.9%)
19,761	20,437	676	3.4%	17,587	(2,174)	(12.4%)		133,926	136,735	2,809	2.1%	129,994	(3,932)	(3.0%)
\$ 884,263	\$ 981,271	\$ 97,008	9.9%	\$ 727,808	\$ (156,455)	(21.5%)	Total Expenses	\$ 5,715,662	\$ 6,862,568	\$ 1,146,907	16.7%	\$ 5,004,461	\$ (711,201)	(14.2%)

General Fund Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Revenues:													
Ad Valorem Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Premiums	130,636	180,131	356,672	56,280	102,682	513,063	322,497	-	-	-	-	-	1,661,912
Patient Revenue, Net	231,917	231,917	231,917	231,917	231,917	231,917	231,917	-	-	-	-	-	1,623,417
Intergovernmental Revenue	7,820	4,818	11,753	5,201	6,783	-	-	-	-	-	-	-	36,375
Grants	233,692	238,380	190,989	319,898	482,263	408,147	345,540	-	-	-	-	-	2,218,910
Interest Earnings	(49,482)	155,186	641,266	149,084	(126,799)	355,737	126,713	-	-	-	-	-	1,251,707
Unrealized Gain/(Loss)-Investments	1,210	473,396	1,224,894	224,207	231,878	174,881	421,146	-	-	-	-	-	2,751,612
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 555,794	\$ 23,192,899	\$ 85,777,900	\$ 6,207,373	\$ 6,590,500	\$ 4,279,879	\$ 6,935,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,539,746
Expenditures:													
Salaries and Wages	3,298,698	2,915,868	2,983,671	2,927,192	2,835,739	3,022,094	2,987,415	-	-	-	-	-	20,970,677
Benefits	1,055,344	1,100,508	904,269	1,015,998	990,983	1,021,468	1,071,474	-	-	-	-	-	7,106,045
Purchased Services	494,856	800,476	566,029	654,314	621,355	457,270	1,091,677	-	-	-	-	-	4,685,977
Medical Supplies	4,323	4,210	39,275	5,970	5,243	3,974	2,486	-	-	-	-	-	65,481
Other Supplies	25,159	40,536	84,704	77,326	101,366	49,483	41,321	-	-	-	-	-	419,895
Contracted Physician Expense	29,167	29,167	29,167	29,167	29,167	29,167	29,167	-	-	-	-	-	204,167
Medical Services	3,748,086	3,330,642	3,401,981	4,129,172	3,266,127	3,489,555	2,413,144	-	-	-	-	-	23,778,706
Drugs	14,087	30,279	18,181	103,670	55,234	29,488	32,292	-	-	-	-	-	283,231
Repairs & Maintenance	233,625	221,593	291,127	296,634	239,358	263,370	280,299	-	-	-	-	-	1,826,006
Lease & Rental	132,692	169,283	177,188	174,498	181,440	178,690	163,309	-	-	-	-	-	1,177,059
Utilities	11,427	12,065	9,852	9,749	8,540	9,869	9,923	-	-	-	-	-	71,424
Other Expense	316,602	650,421	1,935,561	1,711,669	556,651	516,973	543,788	-	-	-	-	-	6,231,765
Insurance	120,673	122,833	112,469	127,095	118,013	120,639	98,826	-	-	-	-	-	820,548
Sponsored Programs	705,594	705,594	705,594	858,917	874,021	867,493	864,502	-	-	-	-	-	5,581,736
Total Operational Expenditures	10,190,332	10,133,434	11,259,166	12,121,391	9,883,238	10,059,532	9,575,622	-	-	-	-	-	73,222,716
Net Performance before Overhead Allocations	\$ (9,634,538)	\$ 13,059,465	\$ 74,518,733	\$ (5,914,018)	\$ (3,292,738)	\$ (5,779,653)	\$ (2,640,222)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,317,030
Overhead Allocations	(872,184)	(878,882)	(893,893)	(955,086)	(811,753)	(796,233)	(876,067)	-	-	-	-	-	(6,038,099)
Total Expenses	9,368,148	9,254,553	10,365,273	11,166,305	9,067,485	9,263,299	8,698,555	-	-	-	-	-	67,184,617
Net Margin	\$ (8,812,354)	\$ 13,938,347	\$ 75,412,627	\$ (4,956,932)	\$ (2,476,985)	\$ (4,983,420)	\$ (1,764,154)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,355,128
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	\$ (3,291,581)	\$ (4,370,744)	\$ (3,491,091)	\$ (3,086,373)	\$ (2,941,885)	\$ (2,770,737)	\$ (3,071,733)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,024,144)



General Fund Program Statistics

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Prior Year Total	% Var to Budget	% Var to Prior Year
Aeromedical																
Patients Transported - Actual	46	40	55	65	63	52	40	-	-	-	-	-	361	399	-	(9.5%)
Patients Transported - Budget	51	63	51	59	55	56	54	-	-	-	-	-	389	383	(7.2%)	-
Variance	(5)	(23)	4	6	8	(4)	(14)	-	-	-	-	-	(28)	16	-	-
Actual Hours Available for Service	1,070	1,080	1,113	1,069	1,005	1,116	908	-	-	-	-	-	7,361	7,533	-	-
Service Hours Utilized	74.0	54.0	79.0	94.0	92.0	75.0	62.0	-	-	-	-	-	530.0	517.0	-	-
Utilization %	6.9%	5.0%	7.1%	8.8%	9.2%	6.7%	6.8%	-	-	-	-	-	7.2%	6.9%	-	-
# of Flights - Training/Public Education	8	5	7	7	1	2	3	-	-	-	-	-	33	63	-	(47.6%)
# of Flights - Maintenance	9	11	15	13	10	6	11	-	-	-	-	-	75	64	-	17.2%
Trauma																
New Trauma Patients - Actual	359	399	421	400	377	446	381	-	-	-	-	-	2,783	2,566	-	8.5%
New Trauma Patients - Budget	399	399	399	399	399	399	399	-	-	-	-	-	2,793	2,486	(0.4%)	-
Variance	(40)	-	22	1	(22)	47	(18)	-	-	-	-	-	(10)	80	-	-
School Health																
Medical Events	48,567	32,649	28,460	35,695	40,115	30,919	44,658	-	-	-	-	-	261,063	254,382	-	2.6%
Screenings	29,329	19,811	18,958	14,867	16,019	5,085	860	-	-	-	-	-	104,929	85,701	-	22.4%
Total Events - Actual	77,896	52,460	47,418	50,562	56,134	36,004	45,518	-	-	-	-	-	365,992	340,083	-	-
Total Events - Budget	66,612	50,206	43,714	50,088	51,936	34,518	43,009	-	-	-	-	-	340,083	355,060	-	-
Managed Care																
District Care Visits to Primary Clinic - Medical	1,857	2,043	2,121	2,356	2,168	2,233	2,401	-	-	-	-	-	15,179	19,577	-	(22.5%)
District Care Visits to Primary Clinic - Dental	441	381	338	293	345	476	438	-	-	-	-	-	2,662	5,202	-	(48.8%)
Uninsured Visits to Primary Clinic - Medical	3,649	2,420	2,465	2,717	2,706	2,761	2,958	-	-	-	-	-	19,676	16,057	-	22.5%
Uninsured Visits to Primary Clinic - Dental	1,381	990	873	1,028	1,052	1,194	1,576	-	-	-	-	-	8,094	8,219	-	(1.5%)
Membership - Current Year	9,446	9,195	8,929	8,731	8,470	8,259	8,369	-	-	-	-	-	-	-	-	-
Membership - Prior Year	9,946	10,060	9,924	9,852	9,829	9,711	9,795	-	-	-	-	-	-	-	-	(11.4%)
Pharmacy																
Total Prescriptions Filled at In-House Pharmacies	24,348	20,947	20,144	22,785	20,931	21,618	22,443	-	-	-	-	-	153,216	169,370	-	(9.5%)
Total Prescriptions Filled at Retail Pharmacies	159	120	247	309	323	202	232	-	-	-	-	-	1,592	1,559	-	2.1%
Total Prescriptions Filled Inhouse/Retail - Actual	24,507	21,067	20,391	23,094	21,254	21,820	22,675	-	-	-	-	-	154,808	170,929	-	(9.4%)
Total Prescriptions Filled - Budget	26,876	24,372	24,016	25,283	24,714	25,995	25,768	-	-	-	-	-	177,024	184,162	(12.5%)	-



SUPPLEMENTAL INFORMATION

HEALEY CENTER

Healey Center Statement of Revenues and Expenses

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

Actual	Current Month			Fiscal Year To Date			Variance	%		
	Budget	Variance	Prior Year	Budget	Variance	Prior Year				
\$ 1,203,482	\$ 1,108,513	\$ 94,969	8.6%	\$ 7,985,028	\$ 7,655,660	\$ 329,368	4.3%	\$ 7,640,247	\$ 344,781	4.5%
74,968	41,417	(33,551)	(81.0%)	245,690	164,234	(81,456)	(275.8%)	612,719	367,030	59.9%
305,603	269,646	(35,957)	(13.3%)	1,872,240	1,905,443	33,203	1.7%	1,967,056	94,817	4.8%
2,052	2,236	184	8.2%	(1,832)	15,652	17,484	111.7%	38,825	40,657	104.7%
382,622	313,299	(69,323)	(22.1%)	2,116,097	2,085,329	(30,768)	(1.5%)	2,618,601	502,503	19.2%
820,860	795,214	25,646	3.2%	5,868,930	5,570,331	298,599	5.4%	5,021,646	847,284	16.9%
68,21%	71,74%	70.09%		73.50%	72.76%	65.73%				
758,333	758,333	-	0.0%	5,308,333	5,308,333	-	0.0%	5,308,333	-	0.0%
5,694	4,468	1,226	27.4%	27,518	31,276	(3,758)	(12.0%)	39,311	(11,794)	(30.0%)
764,027	762,801	1,226	0.2%	5,335,851	5,339,609	(3,758)	(0.1%)	5,347,644	(11,794)	(0.2%)
1,584,887	1,588,015	26,872	1.7%	11,204,781	10,909,940	294,841	2.7%	10,369,290	835,491	8.1%
903,087	863,143	(39,944)	(4.6%)	6,243,133	6,099,467	(143,666)	(2.4%)	5,870,379	(372,754)	(6.3%)
331,142	334,131	2,989	0.9%	2,316,033	2,348,772	32,740	1.4%	2,224,781	(91,251)	(4.1%)
73,559	71,143	(2,416)	(3.4%)	478,456	497,998	19,542	3.9%	451,216	(27,239)	(6.0%)
50,195	45,500	(4,695)	(10.3%)	317,683	318,500	817	0.3%	319,920	2,237	0.7%
102,967	67,232	(35,735)	(53.2%)	531,071	470,623	(60,448)	(12.8%)	566,750	35,679	6.3%
1,190	2,088	898	43.0%	6,547	14,617	8,070	55.2%	11,109	4,562	41.1%
5,628	3,750	(1,878)	(50.1%)	33,480	26,250	(7,230)	(27.5%)	-	(33,480)	0.0%
26,408	30,667	4,259	13.9%	193,888	214,667	20,778	9.7%	208,685	14,779	7.1%
41,582	32,957	(8,625)	(26.2%)	219,491	230,702	11,211	4.9%	185,939	(33,552)	(18.0%)
1,248	2,849	1,601	58.2%	9,905	19,943	10,038	50.3%	9,297	(608)	(6.5%)
36,192	34,256	(1,936)	(5.7%)	247,443	239,793	(7,650)	(3.2%)	232,985	(14,458)	(6.2%)
16,940	15,260	(1,680)	(11.0%)	86,906	106,822	19,916	18.6%	78,807	(8,098)	(10.3%)
(659)	4,601	5,260	114.3%	29,976	32,206	2,229	6.9%	27,773	(2,203)	(7.9%)
1,589,479	1,507,577	(81,902)	(5.4%)	10,714,012	10,620,359	(93,653)	(0.9%)	10,187,642	(526,370)	(5.2%)
(4,591)	50,438	(55,030)	(109.1%)	490,769	289,581	(201,188)	(69.5%)	181,648	(309,121)	(170.2%)
54,621	70,087	15,465	22.1%	377,759	490,607	112,857	23.0%	423,363	45,624	10.8%
1,614	9,189	7,575	82.4%	17,692	64,326	46,634	72.5%	50,109	32,418	64.7%
3,895	4,016	121	3.0%	-	-	-	0.0%	235,427	235,427	100.0%
18,013	18,013	-	0.0%	26,604	28,111	1,507	5.4%	10,171	(16,433)	(161.6%)
28,716	31,618	2,903	9.2%	126,089	126,089	-	0.0%	134,366	8,277	6.2%
9,203	9,203	-	0.0%	218,427	221,329	2,903	1.3%	173,941	(44,486)	(25.6%)
4,139	6,103	1,964	32.2%	64,420	64,420	-	0.0%	50,117	(14,303)	(28.5%)
3,289	8,453	5,164	61.1%	31,020	42,720	11,701	27.4%	32,293	1,273	3.9%
27,207	1,033	(26,174)	(96.8%)	32,160	59,170	27,010	45.6%	31,999	(161)	(0.5%)
6,596	25,219	(19,688)	(77.9%)	4,034	7,228	3,194	44.2%	6,482	2,448	37.8%
62,722	9,502	2,907	30.6%	38,387	176,533	149,334	145.7%	145,776	(3,558)	(2.4%)
1,190	72,044	9,322	12.9%	428,978	504,305	75,327	14.9%	403,244	(25,734)	(6.4%)
-	-	-	0.0%	12,953	13,723	770	5.6%	7,045	7,045	100.0%
-	1,960	770	39.3%	-	-	-	0.0%	17,405	4,453	25.6%
-	-	-	0.0%	-	-	-	0.0%	27,945	27,945	100.0%
166,583	196,353	29,770	15.2%	1,150,096	1,374,471	224,374	16.3%	1,363,218	213,122	15.6%
1,810,683	1,774,017	(36,667)	(2.1%)	12,241,848	12,485,436	243,588	2.0%	11,974,224	(267,624)	(2.2%)
(225,796)	(216,001)	(9,795)	4.5%	(1,037,067)	(1,575,496)	538,429	(34.2%)	(1,604,933)	567,867	35.4%
\$ 160,065	\$ 154,167	\$ 5,898	3.8%	\$ 659,328	\$ 1,079,167	\$ (419,839)	(38.9%)	\$ 1,264,000	\$ (604,672)	(47.8%)

Direct Operational Expenses:

- Salaries and Wages (10.3%)
- Benefits (8.4%)
- Purchased Services (8.5%)
- Medical Supplies (3.1%)
- Other Supplies (50.3%)
- Contracted Physician Expense (30.4%)
- Medical Services (0.0%)
- Drugs (3.2%)
- Repairs & Maintenance (10.5%)
- Lease & Rental (6.8%)
- Utilities (7.3%)
- Other Expense (95.3%)
- Insurance (119.6%)

Net Performance before Depreciation & Overhead Allocations:

- Overhead Allocations: 4.3%
- Depreciation: 4.3%
- Risk Mgt: 75.7%
- Rev Cycle: 100.0%
- Internal Audit: 2.7%
- Administration: 6.0%
- Human Resources: 37.8%
- Legal: (34.0%)
- Records: 39.2%
- Compliance: (66.4%)
- Planning/Research: 100.0%
- Finance: (9.1%)
- Public Relations: (22.6%)
- Information Technology: (12.8%)
- Budget & Decision Support: 0.0%
- Corporate Quality: 56.1%
- Managed Care Contract: 100.0%

Total Expenses: (6.3%)

Net Margin: 36.1%

General Fund Support/Transfer In: 40.4%

Healey Center Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gross Patient Revenue	1,116,480	1,063,810	1,105,771	1,119,937	1,145,087	1,230,460	1,203,482						7,985,028
Contractual Allowances	(10,387)	(24,243)	(28,997)	60,805	101,265	72,279	74,968						245,690
Charity Care	255,960	313,710	332,510	84,852	84,852	315,794	305,603						1,872,240
Bad Debt	(9,091)	(12,991)	(22,945)	11,134	13,170	16,839	2,052						(1,832)
Total Contractuals and Bad Debt	236,483	276,475	280,568	156,791	378,246	404,913	382,632						2,116,097
Net Patient Revenue	879,997	787,335	825,203	963,146	766,841	825,548	820,850						5,869,930
Collections %	78.82%	74.01%	74.63%	86.00%	66.97%	67.09%	68.21%						73.50%
PBC Interlocal	758,333	758,333	758,333	758,333	758,333	758,333	758,333						5,908,333
Other revenue	8,321	3,420	5,377	4,246	1,671	2,790	5,694						27,518
Total Other Revenues	762,655	761,753	763,710	762,579	760,004	761,123	764,027						5,335,851
Total Revenues	1,642,632	1,549,088	1,586,914	1,725,725	1,526,845	1,586,671	1,584,887						11,204,781
Direct Operational Expenses:													
Salaries and Wages	896,739	924,513	820,044	931,272	860,191	907,789	903,087						6,243,133
Benefits	336,118	354,622	305,299	336,872	321,671	330,309	331,142						2,315,033
Purchased Services	63,482	68,378	67,963	65,009	71,451	68,633	73,559						478,456
Medical Supplies	43,666	51,909	30,303	66,744	39,636	50,195	317,683						531,071
Other Supplies	70,505	75,257	63,200	76,840	66,207	76,095	102,967						6,547
Contracted Physician Expense	1,158	1,084	1,172	676	119	1,147	1,190						33,480
Medical Services	4,623	4,335	3,830	5,022	5,732	4,310	5,628						193,888
Drugs	29,943	29,675	27,357	37,025	34,228	9,252	26,408						219,491
Repairs & Maintenance	15,238	31,412	30,243	27,229	46,998	26,790	41,582						195,888
Lease & Rental	1,169	2,599	1,169	1,169	1,383	1,169	1,248						9,905
Utilities	31,551	32,824	40,401	36,285	34,744	35,445	36,192						247,443
Other Expense	10,709	12,991	16,616	13,229	6,443	9,977	16,940						86,906
Insurance	5,079	4,620	6,257	6,257	5,039	5,039	(659)						29,976
Total Operational Expenses	1,509,479	1,594,219	1,412,217	1,603,629	1,493,834	1,511,155	1,589,479						10,714,012
Net Performance before Depreciation & Overhead Allocations	133,172	(45,131)	176,696	122,096	33,011	75,516	(4,591)						490,769
Depreciation	57,986	52,986	54,806	53,084	54,636	54,621	54,621						377,739
Overhead Allocations:													
Risk Mgt	6,723	11,644	5,960	(11,080)	1,260	1,570	1,614						17,652
Rev Cycle	3,700	3,700	3,700	3,700	3,774	4,133	3,895						26,604
Internal Audit	18,050	18,881	15,296	19,345	17,194	19,310	18,013						126,089
Administration	30,916	31,635	32,188	35,710	30,031	29,231	28,716						218,437
Human Resources	4,675	8,603	5,850	25,193	11,294	(397)	9,203						64,420
Legal	4,712	4,663	4,385	4,811	3,786	4,523	4,139						31,020
Records	4,174	5,202	2,606	4,541	3,012	9,337	3,289						32,160
Compliance	968	926	874	958	308	0							4,034
Planning/Research	17,415	23,761	16,356	28,690	16,764	19,142	27,207						149,334
Finance	4,682	4,600	6,025	5,396	5,115	5,972	6,596						38,387
Public Relations	58,094	50,067	70,345	62,863	59,380	62,722	62,722						428,978
Information Technology													
Budget & Decision Support													
Corporate Quality													
Managed Care Contract													
Total Overhead Allocations	156,991	166,404	165,137	181,999	153,375	159,608	166,583						1,150,096
Total Expenses	1,719,456	1,813,608	1,632,161	1,838,711	1,701,844	1,725,384	1,810,683						12,241,848
Transfer out to Medicaid Match/ General Fund													
Net Margin	(76,804)	(264,520)	(43,247)	(112,986)	(174,999)	(138,714)	(225,796)						(1,037,007)
General Fund Support/ Transfer in	23,818	229,466		32,370	118,407	95,202	160,065						659,328

Census	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Prior Year Total
Admissions	10	9	12	8	8	2	5						54	77
Discharges	11	13	8	10	6	4	5						57	82
Average Daily Census	119	118	119	119	119	120	119						119	119
Budget Census	118	118	118	118	118	118	118						118	118
Occupancy % (120 licensed beds)	99%	98%	99%	99%	99%	100%	99%						99%	99%
Days By Payor Source:														
Medicaid	109	78	62	93	65	31	30						468	17,317
Managed Care Medicaid	2,259	2,201	2,330	2,384	2,245	2,567	2,512						16,498	.
Medicare	115	90	52	48	32	22	12						371	315
Private Pay	97	90	93	93	84	92	60						609	757
Hospice	124	120	145	142	103	102	90						826	455
Charity	990	961	1,016	950	812	899	870						6,478	6,458
Total Resident Days	3,694	3,540	3,698	3,690	3,341	3,713	3,574						25,250	25,302



SUPPLEMENTAL INFORMATION

LAKESIDE MEDICAL CENTER

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Fiscal Year To Date			%			
	Actual	Budget	Variance	Actual	Budget	Variance				
\$ 3,794,298	\$ 4,633,716	\$ (839,418)	(18.1%)	\$ 35,712,843	\$ (4,682,762)	(13.9%)	\$ 34,128,445	\$ (5,098,368)	(14.9%)	
8,160,200	5,656,626	2,503,574	44.3%	41,155,083	9,340,558	22.7%	43,498,322	6,997,319	16.1%	
-	57,619	(57,619)	(100.0%)	1,126	403,331	(402,205)	(99.7%)	399,198	(398,073)	(99.7%)
11,954,498	10,347,961	1,606,537	15.5%	79,536,847	4,255,591	5.7%	78,025,964	1,500,883	1.9%	
8,388,212	6,894,951	(1,553,261)	(21.7%)	49,728,044	(5,555,560)	(11.2%)	54,338,993	(944,612)	(1.7%)	
361,962	202,300	(159,662)	(78.9%)	2,421,863	(950,018)	(64.5%)	1,573,609	(848,254)	(53.9%)	
1,309,817	1,149,046	(160,772)	(14.0%)	7,621,375	8,359,944	738,569	8.8%	8,438,172	816,798	9.7%
\$ 10,059,992	\$ 8,224,724	\$ (1,835,268)	(22.3%)	\$ 65,328,831	\$ 59,828,825	\$ (5,500,006)	(9.2%)	\$ 64,586,466	\$ (742,364)	(1.1%)
130,283	140,377	(10,094)	(7.2%)	911,984	982,640	(70,656)	(7.2%)	1,487,377	(575,392)	(38.7%)
2,024,789	2,263,614	(238,825)	(10.6%)	15,110,001	16,425,072	(1,315,071)	(8.0%)	14,926,874	183,126	1.2%
16.94%	21.87%			19.00%	21.82%			19.13%		
18,224	-	18,224	0.0%	127,570	-	127,570	0.0%	183,080	(55,510)	(30.3%)
6,043	35,935	(29,892)	(83.2%)	61,276	251,543	(190,267)	(75.6%)	332,281	(271,005)	(81.6%)
24,267	35,935	(11,668)	(32.5%)	188,846	251,543	(62,696)	(24.9%)	515,362	(326,515)	(63.4%)
2,049,056	2,299,549	(250,492)	(10.9%)	15,298,847	16,676,615	(1,377,768)	(8.3%)	15,442,236	(143,389)	(0.9%)
1,595,424	1,607,577	(12,154)	(0.8%)	10,908,849	11,360,213	(451,364)	(4.0%)	10,926,646	17,797	0.2%
445,287	438,301	(6,987)	(1.6%)	3,013,448	3,097,324	(83,876)	(2.7%)	2,935,044	(78,404)	(2.7%)
334,495	299,443	(35,052)	(11.7%)	1,775,606	2,074,504	(298,898)	(14.4%)	1,856,504	80,898	4.4%
108,801	92,629	(16,172)	(17.5%)	742,882	673,924	(68,958)	(10.2%)	580,999	(161,883)	(27.9%)
61,029	87,215	(26,185)	(30.0%)	534,479	625,494	(91,015)	(14.6%)	476,401	(158,078)	(32.9%)
653,879	513,391	(140,488)	(27.4%)	5,761,515	4,438,660	(1,322,855)	(29.8%)	4,049,123	(1,712,392)	(42.3%)
78,069	72,704	(5,365)	(7.4%)	480,041	528,962	(48,921)	(9.2%)	468,625	(11,416)	(2.4%)
256,623	157,024	(99,600)	(63.4%)	1,178,737	1,099,167	(79,570)	(7.2%)	785,827	(392,910)	(50.0%)
24,135	62,234	(38,099)	(61.2%)	402,734	435,637	(32,903)	(7.6%)	308,443	(94,291)	(30.6%)
83,625	74,047	(9,578)	(12.9%)	473,357	547,802	(74,445)	(13.6%)	482,094	8,737	1.8%
56,068	35,144	(20,924)	(59.5%)	444,968	478,209	(33,241)	(7.0%)	340,680	(104,288)	(30.6%)
11,496	12,239	(742)	(6.1%)	75,779	85,670	(9,891)	(11.5%)	79,487	3,708	4.7%
3,708,932	3,451,946	(256,986)	(7.4%)	25,792,395	25,445,566	(346,829)	(1.4%)	23,289,872	(2,502,522)	(10.7%)
(1,659,876)	(1,152,398)	(507,478)	44.0%	(10,493,547)	(8,768,951)	(1,724,596)	19.7%	(7,847,636)	(2,645,911)	33.7%

Direct Operational Expenses:

(4.0%) Salaries and Wages	10,908,849	11,360,213	(451,364)	4.0%	10,926,646	17,797	0.2%
(9.5%) Benefits	3,013,448	3,097,324	(83,876)	(2.7%)	2,935,044	(78,404)	(2.7%)
(21.8%) Purchased Services	1,775,606	2,074,504	(298,898)	(14.4%)	1,856,504	80,898	4.4%
34.0% Medical Supplies	742,882	673,924	(68,958)	(10.2%)	580,999	(161,883)	(27.9%)
37.7% Other Supplies	534,479	625,494	(91,015)	(14.6%)	476,401	(158,078)	(32.9%)
(25.9%) Contracted Physician Expense	5,761,515	4,438,660	(1,322,855)	(29.8%)	4,049,123	(1,712,392)	(42.3%)
(1.4%) Drugs	480,041	528,962	(48,921)	(9.2%)	468,625	(11,416)	(2.4%)
(249.2%) Repairs & Maintenance	1,178,737	1,099,167	(79,570)	(7.2%)	785,827	(392,910)	(50.0%)
30.8% Lease & Rental	402,734	435,637	(32,903)	(7.6%)	308,443	(94,291)	(30.6%)
(29.0%) Utilities	473,357	547,802	(74,445)	(13.6%)	482,094	8,737	1.8%
27.9% Other Expense	444,968	478,209	(33,241)	(7.0%)	340,680	(104,288)	(30.6%)
(12.5%) Insurance	75,779	85,670	(9,891)	(11.5%)	79,487	3,708	4.7%
(11.2%) Total Operational Expenses	25,792,395	25,445,566	(346,829)	(1.4%)	23,289,872	(2,502,522)	(10.7%)
Net Performance before	(10,493,547)	(8,768,951)	(1,724,596)	19.7%	(7,847,636)	(2,645,911)	33.7%
173.2% Depreciation & Overhead Allocations	(1,659,876)	(1,152,398)	(507,478)	44.0%	(10,493,547)	(8,768,951)	19.7%

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Fiscal Year To Date			Prior Year							
	Actual	Budget	Variance	%	Prior Year	Variance	%	Prior Year	Variance	%				
276,409	294,088	17,679	6.0%	297,218	20,810	7.0%	Depreciation	1,941,988	2,058,615	116,627	5.7%	2,023,872	81,885	4.0%
<i>Overhead Allocations:</i>														
3,823	21,765	17,942	82.4%	13,794	9,972	72.3%	Risk Mgt	41,902	152,353	110,451	72.5%	104,123	62,221	59.8%
9,225	9,511	286	3.0%	8,272	(954)	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%
42,663	42,663	-	0.0%	39,808	(2,854)	(11.5%)	Internal Audit	83,011	66,579	3,569	5.4%	21,135	(41,875)	(198.1%)
37,173	40,930	3,757	9.2%	58,576	21,403	(7.2%)	Administration	298,639	298,639	-	0.0%	279,203	(19,436)	(7.0%)
21,797	21,797	-	0.0%	14,270	(7,527)	36.5%	Human Resources	282,755	286,513	3,757	1.3%	220,806	(61,950)	(28.1%)
9,804	14,455	4,651	32.2%	14,155	4,351	(52.7%)	Legal	152,578	152,578	-	0.0%	104,139	(48,439)	(46.5%)
7,789	20,020	12,232	61.1%	4,106	(3,683)	30.7%	Records	73,469	101,182	27,712	27.4%	67,102	(6,367)	(9.5%)
-	2,446	2,446	100.0%	1,780	1,780	(89.7%)	Compliance	76,170	140,143	63,973	45.6%	66,490	(9,679)	(14.6%)
64,439	59,730	(4,708)	(7.9%)	51,834	(12,605)	100.0%	Planning/Research	9,555	17,119	7,564	44.2%	13,470	3,915	29.1%
15,622	22,506	6,884	30.6%	11,183	(4,439)	(24.3%)	Finance	353,693	418,113	64,420	15.4%	302,911	(50,782)	(16.8%)
148,555	170,633	22,079	12.9%	115,519	(33,035)	(39.7%)	Public Relations	90,918	157,542	66,624	42.3%	76,669	(14,248)	(18.6%)
2,819	4,643	1,824	39.3%	5,634	2,815	(28.6%)	Information Technology	1,016,021	1,194,431	178,411	14.9%	837,909	(178,112)	(21.3%)
10,663	19,005	8,341	43.9%	11,322	658	0.0%	Budget & Decision Support	-	-	-	0.0%	14,640	14,640	100.0%
374,371	450,104	75,733	16.8%	350,254	(24,117)	50.0%	Corporate Quality	30,678	32,502	1,824	5.6%	36,167	5,489	15.2%
4,359,711	4,196,138	(163,574)	(3.9%)	3,983,151	(376,561)	5.8%	Managed Care Contract	79,562	133,032	53,469	40.2%	81,165	1,602	2.0%
							Total Overhead Allocations	2,568,950	3,150,726	581,776	18.5%	2,225,928	(343,022)	(15.4%)
							Total Expenses	30,303,332	30,654,907	351,575	1.1%	27,539,673	(2,765,660)	(10.0%)
							Net Margin	\$ (15,004,485)	\$ (13,978,292)	\$ (1,026,193)	7.3%	\$ (12,097,437)	\$ (2,907,049)	(24.0%)
							General Fund Support/ Transfer In	\$ 13,064,997	\$ 11,375,000	\$ 1,689,997	14.9%	\$ 10,327,083	\$ 2,737,914	26.5%

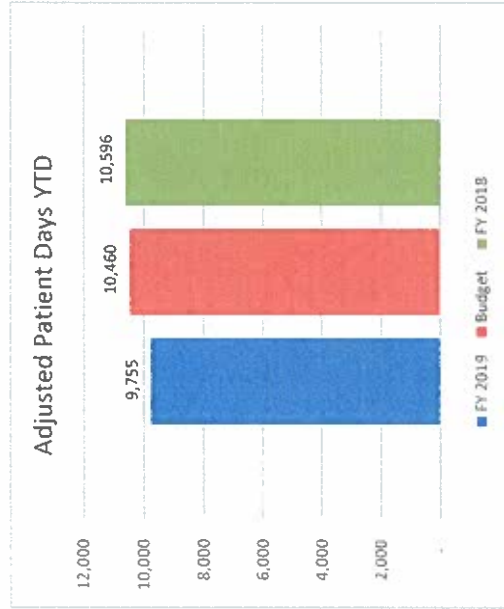
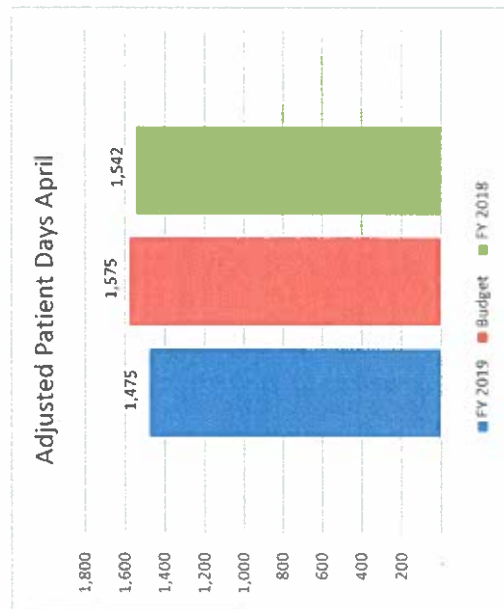
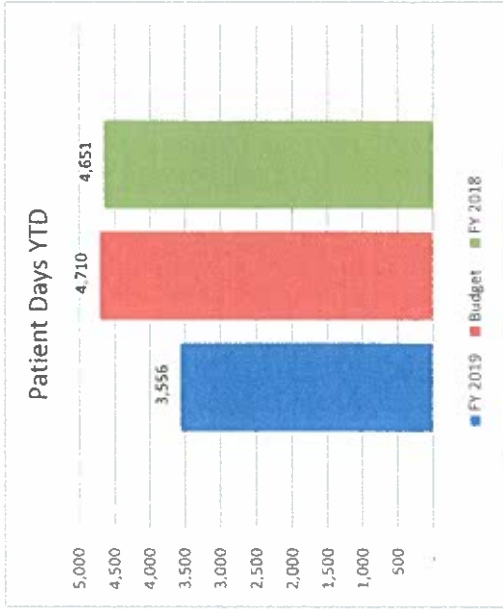
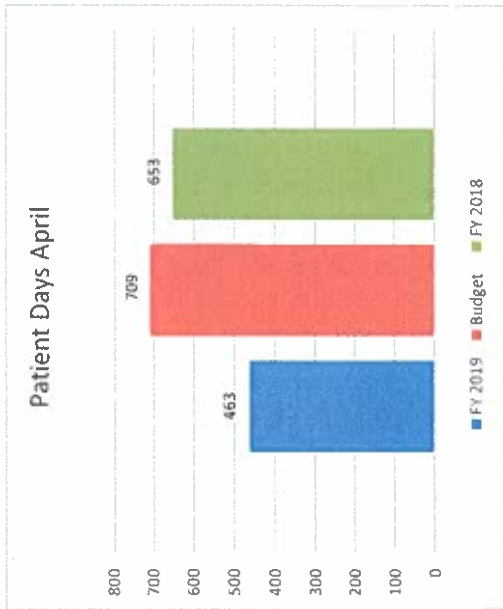
Lakeside Medical Center Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Inpatient Revenue	\$ 3,927,107	\$ 4,043,138	\$ 4,395,962	\$ 4,583,108	\$ 4,545,320	\$ 3,741,148	\$ 3,794,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,030,081
Outpatient Revenue	7,369,477	6,754,914	6,542,374	7,113,854	6,775,699	7,779,223	8,160,200	-	-	-	-	-	50,495,641
Physician Clinic	615	510	-	-	-	-	-	-	-	-	-	-	1,126
Gross Patient Revenue	11,297,199	10,798,462	10,938,336	11,696,962	11,321,019	11,520,371	11,954,498	-	-	-	-	-	79,576,847
Contractual Allowances	7,481,597	8,190,285	6,886,241	7,995,630	8,134,897	8,206,743	8,388,212	-	-	-	-	-	55,283,605
Charity Care	232,522	247,790	418,757	590,929	313,570	296,334	361,962	-	-	-	-	-	2,421,863
Bad Debt	1,241,914	725,404	1,363,992	1,824,976	825,696	1,023,575	1,309,817	-	-	-	-	-	7,611,375
Physician Contractuals	3,637	(2,675)	1,218	108	-	-	-	-	-	-	-	-	1,988
Total Contractuals and Bad Debt	\$ 8,959,670	\$ 9,160,503	\$ 8,429,974	\$ 9,911,769	\$ 9,274,271	\$ 9,532,652	\$ 10,059,992	-	-	-	-	-	\$ 65,328,831
Other Patient Revenue	130,283.42	130,283.42	130,283.92	130,283.42	130,283.42	130,283.16	130,283.34	-	-	-	-	-	911,984.10
Net Patient Revenue	2,467,813	1,768,242	2,638,646	1,915,476	2,177,022	2,118,003	2,024,789	-	-	-	-	-	15,110,001
Collection %	21.84%	16.37%	24.12%	16.38%	19.23%	18.38%	16.94%	-	-	-	-	-	19.00%
Grant Funds	7,425	54,673	18,224	18,224	18,224	18,224	18,224	-	-	-	-	-	127,370
Other Revenue	7,425	54,673	18,224	18,224	18,224	18,224	18,224	-	-	-	-	-	127,370
Total Other Revenues	7,425	62,406	34,319	7,057	22,561	30,771	24,267	-	-	-	-	-	188,846
Total Revenues	2,475,236	1,830,648	2,673,004	1,922,533	2,199,593	2,148,774	2,049,056	-	-	-	-	-	15,298,847
Direct Operational Expenses:													
Salaries and Wages	1,604,655	1,584,048	1,571,075	1,591,064	1,488,697	1,523,886	1,595,424	-	-	-	-	-	10,908,849
Benefits	446,177	439,522	395,002	439,253	415,974	432,233	445,787	-	-	-	-	-	3,013,448
Purchased Services	129,360	389,103	323,031	140,719	206,736	252,163	334,495	-	-	-	-	-	1,775,606
Medical Supplies	111,576	64,495	110,782	93,202	153,498	60,527	108,801	-	-	-	-	-	742,882
Other Supplies	51,377	47,854	121,939	80,959	64,124	107,196	61,029	-	-	-	-	-	534,479
Contracted Physician Expense	585,248	1,128,212	1,167,852	535,130	977,758	713,434	653,879	-	-	-	-	-	5,761,515
Drugs	87,498	39,046	51,899	80,882	90,491	42,157	78,069	-	-	-	-	-	480,041
Repairs & Maintenance	152,041	98,566	196,547	259,705	105,261	109,994	256,623	-	-	-	-	-	1,178,737
Lease & Rental	72,590	51,707	65,998	73,195	51,184	64,525	24,135	-	-	-	-	-	402,734
Utilities	12,394	123,994	72,238	52,890	42,838	83,625	83,625	-	-	-	-	-	473,357
Other Expense	52,007	59,552	68,441	34,917	99,995	73,987	56,068	-	-	-	-	-	444,968
Insurance	12,637	5,661	11,496	11,496	11,496	11,496	11,496	-	-	-	-	-	75,779
Total Operational Expense	3,317,559	4,031,762	4,145,700	3,393,413	3,750,593	3,444,436	3,708,932	-	-	-	-	-	25,792,395
Net Performance before Depreciation & Overhead Allocations	(842,321)	(2,201,114)	(1,472,695)	(1,470,879)	(1,551,000)	(1,295,662)	(1,659,876)	-	-	-	-	-	(10,493,547)
Depreciation	281,892	281,892	270,170	277,897	276,806	276,922	276,409	-	-	-	-	-	1,941,988
Overhead Allocations:													
Risk Mgt	15,924	27,580	14,116	(26,243)	2,985	3,718	3,823	-	-	-	-	-	41,902
Rev Cycle	8,764	8,764	8,764	8,764	8,940	9,788	9,225	-	-	-	-	-	63,011
Internal Audit	42,751	44,720	36,228	45,819	40,724	45,735	42,663	-	-	-	-	-	298,639
Administration	40,021	40,952	41,667	46,227	38,875	37,840	37,173	-	-	-	-	-	282,755
Human Resources	11,073	20,375	13,855	59,669	26,750	(941)	21,797	-	-	-	-	-	152,578
Legal	11,161	11,045	10,385	11,394	8,968	10,713	9,804	-	-	-	-	-	73,469
Records	9,887	12,321	6,171	10,754	7,134	22,114	7,789	-	-	-	-	-	76,170
Compliance	2,293	2,194	2,069	2,269	730	-	-	-	-	-	-	-	9,555
Planning/Research	41,247	56,276	38,738	67,951	39,704	45,338	64,439	-	-	-	-	-	353,693
Finance	11,089	10,896	12,781	12,115	14,146	15,622	15,622	-	-	-	-	-	90,918
Public Relations	137,594	118,581	166,609	148,888	140,639	155,154	148,555	-	-	-	-	-	1,016,021
Information Technology	6,823	6,443	3,681	4,435	3,448	3,028	2,819	-	-	-	-	-	30,678
Budget & Decision Support	11,284	13,253	10,022	12,125	10,665	11,549	10,663	-	-	-	-	-	79,562
Corporate Quality	349,911	373,400	366,576	404,832	341,677	359,183	374,371	-	-	-	-	-	2,568,950
Managed Care Contract	3,949,362	4,687,053	4,782,446	4,076,142	4,369,077	4,079,541	4,359,711	-	-	-	-	-	30,303,332
Total Overhead Allocations	\$ 1,474,124	\$ 2,856,405	\$ 2,109,441	\$ 2,153,609	\$ 2,169,404	\$ 1,930,767	\$ 2,310,655	-	-	-	-	-	\$ 15,084,485
Total Expenses	\$ 1,192,232	\$ 2,595,059	\$ 1,611,915	\$ 2,104,538	\$ 1,873,587	\$ 1,725,722	\$ 1,961,944	-	-	-	-	-	\$ 13,064,997
Net Margin	\$ 1,283,004	\$ 639,534	\$ 1,061,089	\$ 551,654	\$ 326,086	\$ 423,007	\$ 88,182	-	-	-	-	-	\$ 1,233,850
General Fund Support/ Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

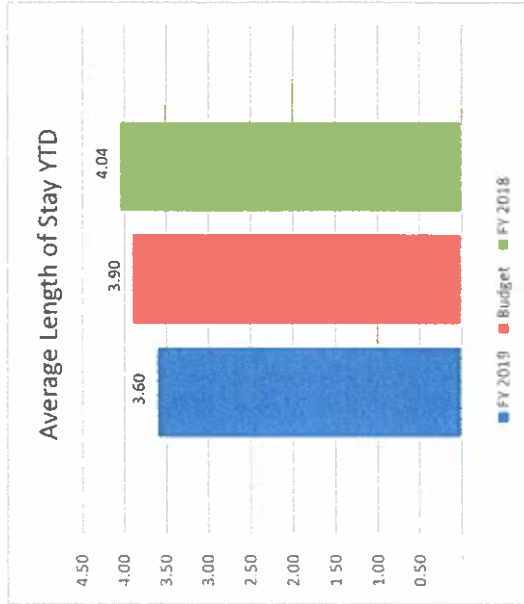
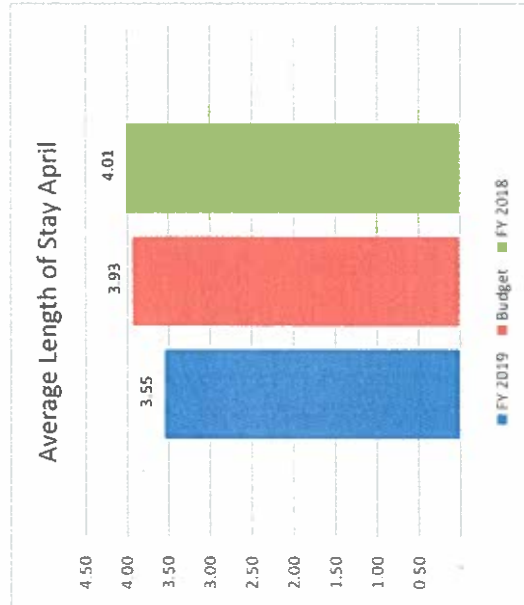
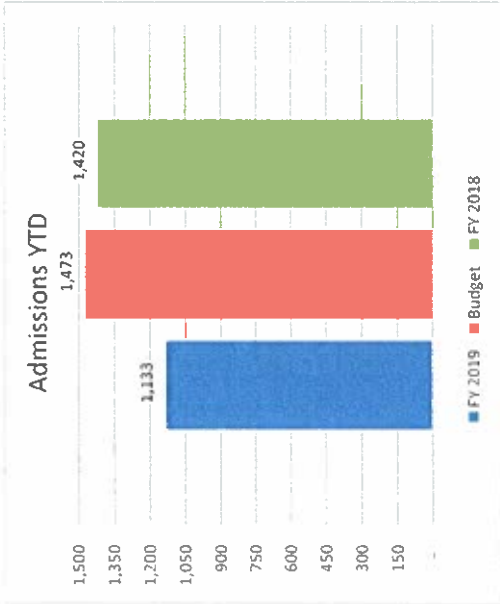
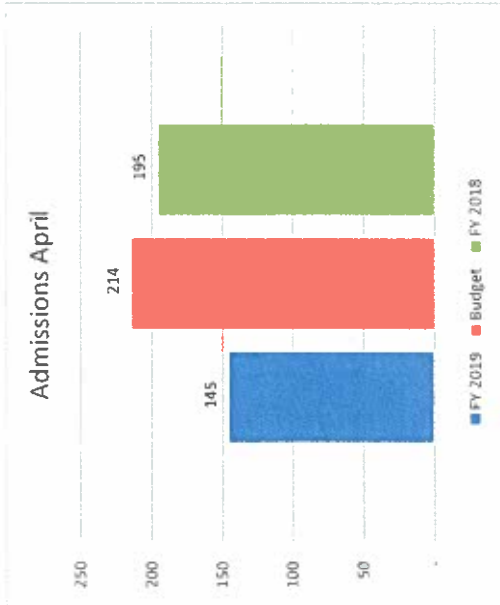
Lakeside Medical Center
Statistical Information

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total
Admissions																
Newborn	28	22	28	21	19	19	9	13	-	-	-	-	140	265	(47.2%)	269
Pediatrics	20	18	13	16	13	10	10	7	-	-	-	-	87	152	(36.1%)	137
Adult	111	130	152	144	128	106	125	125	-	-	-	-	896	1,056	(15.2%)	1,014
Total	159	170	193	181	180	125	145	145	-	-	-	-	1,133	1,473	(23.1%)	1,420
Adjusted Admissions																
	457	454	480	462	399	385	457						3,094	3,271	(5.4%)	3,241
Patient Days																
Med Surg 2nd and 3rd Floor (14 beds)	88	94	75	69	80	90	74						570	786	(27.5%)	793
Pediatrics (12 beds)	56	79	54	45	54	37	21						346	549	(37.0%)	562
Telermity (22 beds)	190	243	275	287	270	218	278						1,761	2,054	(14.3%)	2,021
ICU (8 beds)	73	73	49	78	66	85	59						483	645	(25.1%)	584
Obstetrics (16 beds)	72	66	80	58	51	33	36						398	678	(41.4%)	691
Total (70 beds)	478	555	533	537	521	463	468	-	-	-	-	-	3,556	4,710	(24.5%)	4,651
Adjusted Acute Patient Days																
	1,378	1,482	1,326	1,371	1,298	1,426	1,475						9,755	10,460	(6.7%)	10,596
Other Key Inpatient Statistics																
Occupancy Percentage	22%	26%	25%	25%	27%	21%	22%						24%	32%	(24.5%)	31%
Average Daily Census (excl. newborns)	15.5	18.5	17.2	17.3	18.6	14.9	15.6						16.8	22.2	(24.3%)	21.9
Average Daily Census (incl. newborns)	17.7	20.3	19.6	18.7	20.1	15.7	16.6						18.4	25.1	(26.7%)	24.8
Average Length of Stay (excl. newborns)	3.66	3.75	3.23	3.36	3.70	3.99	3.55						3.60	3.90	(7.6%)	4.04
Average Length of Stay (incl. newborns)	3.45	3.58	3.15	3.21	3.52	3.90	3.43						3.46	3.61	(4.2%)	3.70
Case Mix Index- Medicare	1.7578	1.4420	1.6109	1.5723	1.2628	1.2878	1.1895						1.4800	1.4129		1.4129
Case Mix Index- Medicaid	0.7119	1.3270	0.5277	0.4226	0.4350	1.1681	0.7822						0.8160	1.3909		1.3909
Case Mix Index- All Payers	0.9651	1.1229	1.0046	1.0943	1.0419	1.0424	1.0843						1.0565	1.1003		1.1003
Emergency Room and Outpatients																
ER Admissions	127	108	113	131	130	104	114						827	737	12.2%	810
ER Visits	2,103	1,950	1,983	1,949	2,020	2,157	2,155						14,317	14,374	(0.4%)	14,049
Outpatient Visits	585	546	417	503	373	345	345						3,114	5,023	(38.0%)	4,922
ER and Outpatient Visits	2,688	2,496	2,400	2,452	2,393	2,502	2,500						17,431	15,374	13.4%	18,585
Observation Patient Stays	186	163	175	182	218	241	261						1,436	1,000	43.6%	1,068
Surgery and Other Procedures																
Inpatient Surgeries	39	34	45	33	34	31	30						246	309	(20.4%)	281
Outpatient Surgeries	4	1	1	2	1	3	6						18	135	(86.7%)	122
Endoscopies	6	4	5	8	14	2	6						45	120	(62.5%)	126
Radiology Procedures	2,423	2,377	2,313	2,522	2,269	2,340	2,326						16,570	15,306	8.3%	15,841
Lab Charges	15,226	14,356	15,018	15,888	14,924	15,341	16,548						107,301	98,389	9.1%	101,916
Staffing																
Paid FTE	293.02	286.65	284.62	300.71	298.00	292.93	297.60						293.36	288.87	1.6%	286.96
Paid FTE per Adjusted Occupied Bed	18.96	15.49	18.55	17.36	16.02	19.61	19.08						17.46	5.86	197.9%	5.74
Operational Performance																
Gross Revenue Per Adj Pat Day	8,199	7,285	8,248	8,535	8,724	8,080	8,107						8,168	7,244	12.8%	7,369
Net Revenue Per Adj Pat Day	1,791	1,193	1,960	1,398	1,678	1,486	1,373						1,558	1,581	(1.4%)	1,413
Salaries & Benefits as % of Net Pat Revenue	86%	114%	87%	106%	87%	92%	101%						93%	88%	5.1%	93%
Labor Cost per Adj Pat Day	1,539	1,365	1,445	1,461	1,468	1,372	1,384						1,438	1,393	3.1%	1,310
Total Expense Per Adj Pat Day	2,457	2,734	3,126	2,923	2,814	2,452	2,517						2,660	2,456	6.3%	2,204

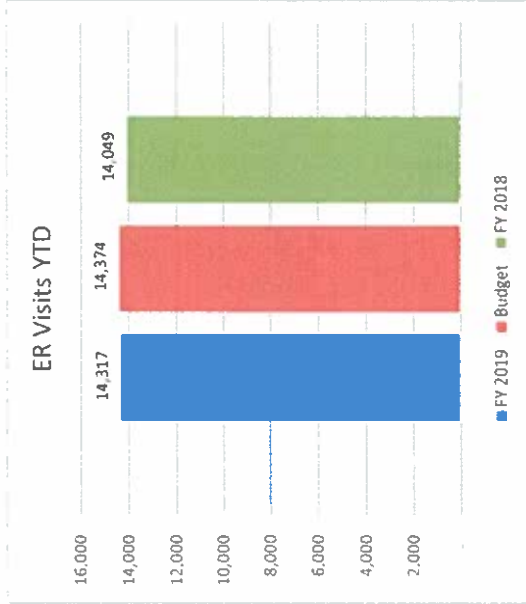
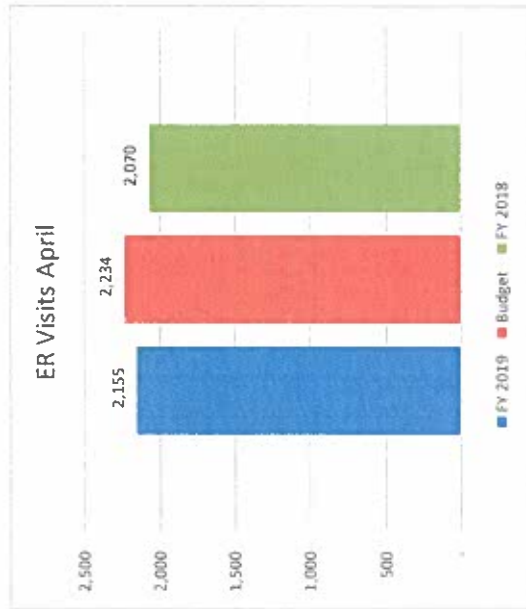
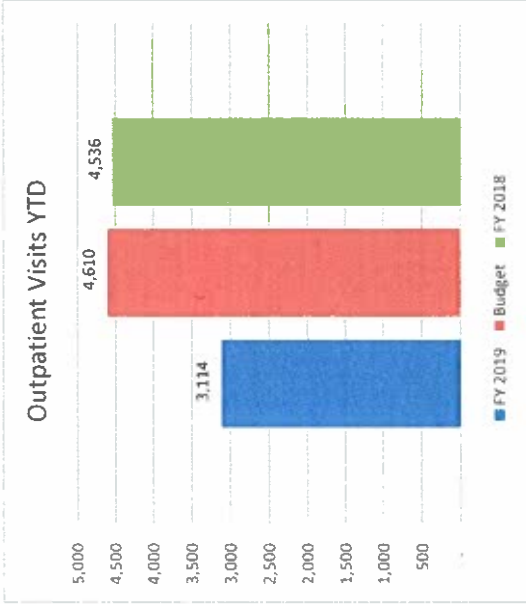
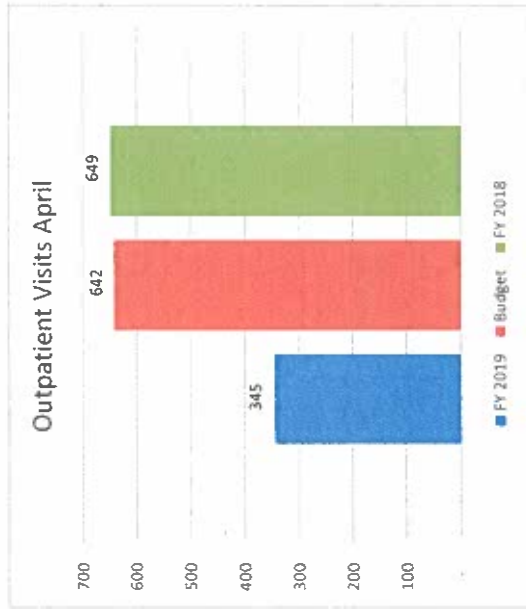
LAKESIDE MEDICAL CENTER Inpatient



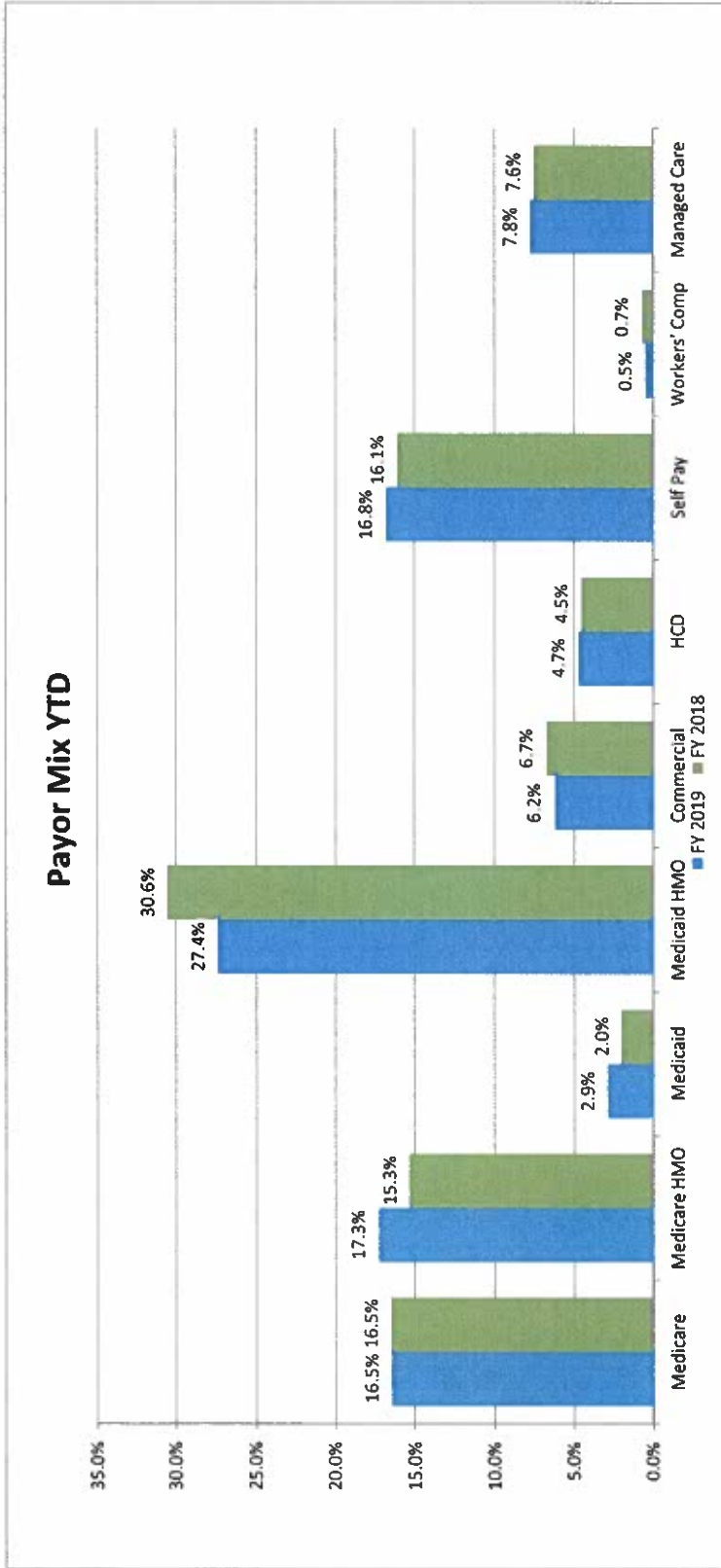
LAKESIDE MEDICAL CENTER Inpatient



LAKESIDE MEDICAL CENTER Outpatient



LAKESIDE MEDICAL CENTER Revenue





SUPPLEMENTAL INFORMATION

HEALTHY PALM BEACHES

Healthy Palm Beaches Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Medicaid Revenue	4,987	4,660	5,305	3,231	2,360	5,026	3,582						29,151
Patient Premiums													
Other Revenue													
Total Revenues	4,987	4,660	5,305	3,231	2,360	5,026	3,582						29,151
Direct Operational Expenses:													
Salaries and Wages													
Benefits													
Purchased Services		5,940		9,890			5,460						21,230
Medical Supplies													
Other Supplies													
Contracted Physician Expense													
Medical Services			(225)										(225)
Drugs													
Repairs & Maintenance													
Lease & Rental													
Utilities													
Other Expense	483	747	871	750	746	1,206	767						5,570
Insurance	963	963	963	963	963	963	(1,731)						4,050
Total Operational Expenses	1,446	7,661	1,609	11,513	1,709	2,169	4,497						30,604
Net Performance before Overhead Allocations	3,541	(3,001)	3,696	(8,282)	650	2,857	(915)						(1,454)
Overhead Allocations:													
Risk Mgt													
Rev Cycle													
Internal Audit													
Palm Springs Facility													
Administration													
Human Resources													
Legal													
Records													
Compliance													
Finance													
Information Technology													
Total Overhead Allocations													
Total Expenses	1,446	7,661	1,609	11,513	1,709	2,169	4,497						30,604
Net Margin	\$ 3,541	\$ (3,001)	\$ 3,696	\$ (8,282)	\$ 650	\$ 2,857	\$ (915)						\$ (1,454)
General Fund Support/ Transfer In (net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -



SUPPLEMENTAL INFORMATION

PRIMARY CARE CLINICS

Primary Care Clinics Statement of Revenues and Expenses

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month		Prior Year		Fiscal Year To Date		%
	Actual	Variance	%	Budget	Variance	%	
	2,020,946	2,071,149	(2.4%)	1,858,934	162,013	(8.7%)	8.7%
8.7% Gross Patient Revenue							
911,498	482,482	(429,016)	(86.9%)	2,339,528	1,428,030	61.0%	Contractual Allowances
472,106	798,698	326,592	40.9%	2,052,688	1,580,582	77.0%	Charity Care
183,544	205,964	22,420	10.9%	17,792	(165,752)	(931.6%)	Bad Debt
1,567,148	1,487,144	(80,004)	(5.4%)	4,410,008	2,842,860	64.5%	Total Contractuals and Bad Debts
602,746	237,340	365,406	154.0%	3,783,586	(3,180,840)	(84.1%)	Other Patient Revenue
1,056,544	821,345	235,199	28.6%	1,232,511	(175,968)	(14.3%)	Net Patient Revenue
52.28%	39,666		66.30%				Collection %
1,128,976	612,532	516,444	84.3%	633,222	495,755	78.3%	Grant Funds
3,928	14,968	(11,040)	(73.8%)	4,062	(134)	(3.3%)	Other Revenue
1,132,904	627,500	505,404	80.5%	637,284	495,620	77.8%	Total Other Revenues
2,189,447	1,448,865	740,602	51.1%	1,869,795	319,653	17.1%	Total Revenues
<i>Direct Operational Expenses:</i>							
1,362,818	1,385,841	23,023	1.7%	1,241,980	(120,838)	(9.7%)	Salaries and Wages
372,476	393,935	21,459	5.4%	339,579	(32,898)	(9.7%)	Benefits
66,875	63,278	(3,597)	(5.7%)	101,864	34,989	34.3%	Purchased Services
37,924	46,696	8,772	18.8%	40,647	2,723	6.7%	Medical Supplies
59,003	24,763	(28,240)	(114.0%)	12,495	(40,508)	(324.2%)	Other Supplies
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense
33,980	64,760	30,780	47.3%	-	(33,980)	0.0%	Medical Services
72,032	54,045	(17,987)	(33.3%)	42,549	(29,482)	(69.3%)	Drugs
50,051	15,241	(34,810)	(28.4%)	21,609	(28,443)	(131.6%)	Repairs & Maintenance
111,536	125,547	14,011	11.2%	165,851	54,315	32.7%	Lease & Rental
5,138	6,251	1,113	17.8%	6,556	1,418	21.6%	Utilities
20,962	28,183	7,221	25.6%	29,722	8,760	29.5%	Other Expense
(990)	2,366	3,356	141.9%	1,417	2,407	169.9%	Insurance
2,185,804	2,210,906	25,102	1.1%	2,004,269	(181,535)	(9.1%)	Total Operational Expenses
3,643	(762,061)	765,704	(100.5%)	(134,474)	139,117	(102.7%)	Net Performance before Depreciation & Overhead Allocations

	Current Month		Prior Year		Fiscal Year To Date		%
	Actual	Variance	%	Budget	Variance	%	
	12,952,875	13,766,399	(5.9%)	13,089,363	(813,524)	(5.9%)	
5,503,568	3,258,282	(2,245,286)	(68.9%)	4,757,144	(746,424)	(15.7%)	
3,061,043	5,273,813	2,212,770	42.0%	2,564,849	(496,193)	(19.3%)	
1,134,402	1,359,985	225,583	16.6%	1,146,583	12,180	1.1%	
9,699,012	9,892,080	193,068	2.0%	8,468,575	(1,230,437)	(14.5%)	
3,943,670	1,661,380	2,282,290	137.4%	3,980,335	(36,664)	-1%	
7,197,533	5,535,699	1,661,834	30.0%	8,601,122	(1,403,589)	(16.3%)	
55.57%	40,211		65.71%				
7,468,922	5,106,876	2,362,046	46.3%	4,337,711	3,131,211	72.2%	
61,640	109,895	(48,255)	(43.9%)	167,837	(106,197)	(63.3%)	
7,530,562	5,216,771	2,313,791	44.4%	4,505,548	3,025,015	67.1%	
14,728,096	10,752,470	3,975,626	37.0%	13,106,670	1,621,426	12.4%	
9,000,442	9,203,985	203,543	2.2%	8,440,168	(560,273)	(6.6%)	
2,428,729	2,614,287	185,558	7.1%	2,280,068	(148,661)	(6.5%)	
440,040	455,452	15,412	3.4%	414,555	(25,485)	(6.1%)	
229,275	301,378	72,103	23.9%	293,363	64,088	21.8%	
195,519	212,837	17,318	8.1%	64,331	(131,188)	(203.9%)	
-	-	-	0.0%	15,355	15,355	100.0%	
241,387	422,946	181,559	42.9%	-	(241,387)	0.0%	
294,457	352,535	58,078	16.5%	341,932	47,476	13.9%	
251,680	103,254	(148,426)	(143.7%)	261,859	10,179	3.9%	
786,088	793,603	7,515	0.9%	850,801	64,713	7.6%	
35,949	43,757	7,808	17.8%	41,364	5,415	13.1%	
140,723	187,452	46,729	24.9%	171,057	30,335	17.7%	
12,283	16,871	4,588	27.2%	10,638	(1,645)	(15.5%)	
14,056,571	14,708,357	651,786	4.4%	13,185,492	(871,079)	(6.6%)	
671,524	(3,955,887)	4,627,411	(117.0%)	(78,822)	750,347	(951.9%)	

Primary Care Clinics Statement of Revenues and Expenses

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Prior Year			Fiscal Year To Date			
	Actual	Budget	Variance	%	Prior Year	Variance	%	Prior Year	Variance	%
13,156	21,815	8,659	39.7%	17,540	4,383	25.0%	37.2%	119,491	27,127	22.7%
2,233	12,715	10,482	82.4%	8,967	6,733	75.1%	72.5%	67,678	49,200	63.8%
91,067	91,067	-	0.0%	48,655	(42,412)	(87.2%)	0.0%	324,991	(312,478)	(96.1%)
5,389	5,559	170	3.1%	5,377	(12)	(0.2%)	5.4%	13,738	(23,071)	(167.9%)
18,956	20,787	1,831	8.8%	27,667	8,712	31.5%	9.4%	145,509	35,692	21.3%
24,923	24,923	-	0.0%	27,963	3,040	10.9%	0.0%	174,461	9,112	5.0%
31,103	34,245	3,142	9.2%	49,058	17,955	36.6%	1.3%	196,924	(39,649)	(20.1%)
12,733	12,733	-	0.0%	8,811	(3,922)	(44.5%)	0.0%	67,227	(21,904)	(32.6%)
5,727	8,444	2,717	32.2%	9,240	3,513	38.0%	27.4%	43,656	737	1.7%
4,550	11,698	7,148	61.1%	1,786	(2,764)	(154.7%)	45.7%	42,337	(2,159)	(5.1%)
-	1,428	1,428	100.0%	5,733	5,733	100.0%	44.2%	13,331	7,749	58.1%
37,644	34,893	(2,751)	(7.9%)	29,974	(7,669)	(25.6%)	15.4%	193,178	(13,442)	(7.0%)
9,126	13,149	4,023	30.6%	6,360	(2,766)	(43.5%)	42.3%	48,927	(4,185)	(8.6%)
86,782	99,679	12,897	12.9%	75,088	(11,694)	(15.6%)	14.9%	544,652	(48,886)	(9.0%)
-	-	-	0.0%	3,602	3,602	100.0%	0.0%	13,118	13,118	100.0%
1,647	2,714	1,067	39.3%	3,662	2,015	55.0%	5.6%	23,509	5,578	23.7%
3,233	5,764	2,531	43.9%	5,381	2,147	39.9%	40.2%	38,575	14,451	37.5%
335,113	379,798	44,685	11.8%	317,325	(17,789)	(5.6%)	12.8%	1,982,917	(396,135)	(17.0%)
2,534,074	2,612,519	78,445	3.0%	2,339,134	(194,941)	(8.3%)	6.0%	15,287,900	(1,180,087)	(7.7%)
\$ (344,627)	\$ (1,163,674)	\$ 819,047	(70.4%)	\$ (469,339)	\$ 124,712	(26.6%)	(74.3%)	\$ (2,181,230)	\$ 441,339	20.2%
-	-	-	0.0%	40,825	40,825	100.0%	100.0%	40,825	40,825	100.0%
\$ -	\$ 1,087,500	\$ 1,087,500	100.0%	\$ 70,000	\$ 70,000	100.0%	65.5%	\$ 2,070,000	\$ (557,860)	(26.9%)

	Actual	Budget	Variance	%
Overhead Allocations:				
75.1% Risk Mgt	24,478	89,005	64,527	72.5%
(87.2%) Rev Cycle	637,469	637,469	-	0.0%
(0.2%) Internal Audit	36,809	38,913	2,104	5.4%
31.5% Palm Springs Facility	131,809	145,509	13,700	9.4%
10.9% Administration	174,461	174,461	-	0.0%
36.6% Human Resources	236,573	239,715	3,142	1.3%
(44.5%) Legal	89,131	89,131	-	0.0%
36.0% Records	42,919	59,108	16,189	27.4%
(154.7%) Compliance	44,497	81,886	37,389	45.7%
100.0% Planning/Research	5,582	9,996	4,414	44.2%
(25.6%) Finance	206,620	244,251	37,631	15.4%
(43.5%) Public Relations	53,112	92,043	38,931	42.3%
(15.6%) Information Technology	593,537	697,753	104,216	14.9%
100.0% Budget & Decision Support	17,931	18,998	1,067	5.6%
55.0% Corporate Quality	24,124	40,348	16,224	40.2%
39.9% Managed Care Contract				
(5.6%) Total Overhead Allocations	2,319,052	2,658,586	339,534	12.8%
(8.3%) Total Expenses	16,467,987	17,513,926	1,045,939	6.0%
(26.6%) Net Margin	\$ (1,739,892)	\$ (6,761,456)	\$ 5,021,564	(74.3%)
100.0% Capital	-	1,221,688	1,221,688	100.0%
100.0% General Fund Support/ Transfer In	\$ 2,627,860	\$ 7,612,500	\$ 4,984,640	65.5%

Primary Care Clinics Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Gross Patient Revenue	1,946,640	1,494,722	2,006,858	1,645,818	1,905,360	1,935,491	2,020,946	-	-	-	-	-	12,952,875
Contractual Allowances	629,927	523,761	955,352	869,362	704,192	909,476	911,498	-	-	-	-	-	5,503,568
Charity Care	209,421	136,222	187,946	107,004	541,362	394,786	472,106	-	-	-	-	-	3,061,043
Bad Debt	185,546	460,636	346,606	1,379,115	478,512	490,512	602,746	-	-	-	-	-	3,943,670
Net Patient Revenue	770,557	921,934	799,350	1,700,355	913,751	1,036,042	1,056,544	-	-	-	-	-	7,197,533
Collections %	39.58%	61.80%	39.78%	103.31%	47.96%	53.53%	52.28%	-	-	-	-	-	55.57%
Grant Funds	574,778	606,454	690,034	1,616,221	1,355,777	1,496,682	1,128,976	-	-	-	-	-	7,468,922
Other Revenue	4,645	8,821	24,768	6,149	3,627	9,704	3,928	-	-	-	-	-	61,640
Total Other Revenues	579,423	615,275	714,802	1,622,369	1,359,404	1,506,386	1,132,904	-	-	-	-	-	7,530,562
Total Revenues	1,349,980	1,537,209	1,513,151	3,322,725	2,273,156	2,542,428	2,189,447	-	-	-	-	-	14,728,096
Direct Operational Expenses:													
Salaries and Wages	1,387,450	1,190,417	1,317,029	1,213,339	1,197,291	1,332,097	1,362,818	-	-	-	-	-	9,000,442
Benefits	339,645	322,045	314,881	366,759	347,313	365,610	372,476	-	-	-	-	-	2,428,729
Purchased Services	65,028	68,614	50,770	82,094	51,993	54,666	66,875	-	-	-	-	-	440,040
Medical Supplies	41,828	27,305	14,573	29,201	46,174	37,924	37,924	-	-	-	-	-	229,275
Other Supplies	34,148	3,947	2,672	28,792	36,989	36,467	53,003	-	-	-	-	-	195,519
Contracted Physician Expense													
Medical Services	58,809	(461)	19,144	25,930	78,155	25,831	33,980	-	-	-	-	-	241,387
Drugs	37,554	37,534	36,129	31,431	32,329	32,329	72,032	-	-	-	-	-	294,457
Repairs & Maintenance	29,881	36,555	32,150	30,986	31,031	41,024	50,051	-	-	-	-	-	251,680
Lease & Rental	109,171	104,594	104,526	114,021	108,872	133,369	111,536	-	-	-	-	-	786,088
Utilities	4,568	6,558	5,313	5,904	4,092	4,376	5,138	-	-	-	-	-	35,949
Other Expense	15,526	(576)	24,682	22,887	23,732	33,511	20,962	-	-	-	-	-	140,723
Insurance	2,425	2,170	2,170	2,170	2,170	2,170	(990)	-	-	-	-	-	12,283
Total Operational Expenses	2,136,034	1,798,702	1,924,039	1,953,014	1,965,259	2,093,719	2,185,804	-	-	-	-	-	14,056,571
Net Performance before Depreciation & Overhead Allocations	(786,055)	(261,492)	(410,887)	1,369,711	307,896	448,708	3,643	-	-	-	-	-	671,524
Depreciation	17,256	17,256	5,158	13,224	13,157	13,156	13,156	-	-	-	-	-	92,364
Overhead Allocations:													
Risk Mgt	9,302	16,111	8,246	(15,331)	1,744	2,172	2,233	-	-	-	-	-	24,478
Rev Cycle	86,904	98,059	124,187	100,095	94,850	42,307	91,067	-	-	-	-	-	637,469
Internal Audit	5,120	5,120	5,120	5,120	5,222	5,178	5,389	-	-	-	-	-	36,809
Palm Springs Facility	17,032	16,269	16,141	23,398	19,430	20,583	18,956	-	-	-	-	-	131,809
Administration	24,974	26,124	21,164	26,766	23,790	26,720	24,923	-	-	-	-	-	174,461
Human Resources	33,486	34,265	34,863	38,678	32,527	31,650	31,103	-	-	-	-	-	236,573
Legal	6,468	11,903	8,094	34,857	15,627	(551)	12,733	-	-	-	-	-	89,131
Records	6,520	6,432	6,067	6,656	5,239	6,258	5,727	-	-	-	-	-	42,919
Compliance	5,776	7,197	3,605	6,283	4,168	12,918	4,550	-	-	-	-	-	44,497
Planning/Research	1,340	1,281	1,209	1,325	426	0	-	-	-	-	-	-	5,582
Finance	24,095	32,875	22,630	39,695	23,194	26,486	37,644	-	-	-	-	-	206,620
Public Relations	6,478	6,365	8,336	7,466	7,077	8,264	9,126	-	-	-	-	-	53,112
Information Technology	80,379	69,273	97,329	86,977	82,158	90,638	86,782	-	-	-	-	-	599,537
Budget & Decision Support	3,986	3,764	2,150	2,591	2,015	1,778	1,647	-	-	-	-	-	17,991
Corporate Quality	3,421	4,019	3,039	3,676	3,234	3,502	3,233	-	-	-	-	-	24,124
Managed Care Contract													
Total Overhead Allocations	315,282	339,079	362,180	368,255	320,701	278,442	335,113	-	-	-	-	-	2,319,052
Total Expenses	2,468,573	2,155,037	2,291,377	2,334,492	2,299,117	2,385,318	2,534,076	-	-	-	-	-	16,467,987
Net Margin	(1,118,593)	(617,827)	(778,226)	988,232	(25,961)	157,110	(344,627)	-	-	-	-	-	(1,739,892)
Capital													
General Fund Support/ Transfer In	1,101,337	596,437		13,581	1,752	(1,752)							2,627,860

Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

Actual	Budget	Current Month		Prior Year	Variance	%	8.6% Gross Patient Revenue	55.1% Contractual Allowances	74.9% Charity Care	(905.8%) Bad Debt	58.3% Total Contractuals and Bad Debts	Fiscal Year To Date			%			
		Variance	%									Budget	Variance	%				
1,653,980	1,694,941	(40,961)	(2.4%)	1,520,682	133,299							11,282,278	(591,033)	(5.2%)	10,794,176	(102,931)	(1.0%)	
809,872	403,942	(405,930)	(100.5%)	1,802,679	992,807							4,887,483	(2,147,818)	(78.4%)	4,401,313	(486,170)	(11.0%)	
327,537	623,849	296,312	47.5%	1,302,662	975,124							2,092,469	4,119,282	49.2%	1,698,294	(394,175)	(23.2%)	
162,767	189,502	26,735	14.1%	16,183	(146,584)							1,063,783	1,251,290	15.0%	1,122,667	58,884	5.2%	
1,300,176	1,217,293	(82,883)	(6.8%)	3,121,523	1,821,347							8,043,735	8,110,237	66,502	0.8%	7,222,273	(821,461)	(11.4%)
478,873	148,099	330,774	223.3%	2,484,786	(2,005,912)							2,845,576	1,096,693	1,808,883	174.5%	2,681,535	164,041	6.1%
832,677	625,747	206,930	33.1%	883,944	(51,267)							5,493,086	4,208,734	1,284,352	30.5%	6,253,437	(760,351)	(12.2%)
50.34%	36.92%			58.13%								51.38%	37.30%		57.93%			
935,750	502,660	433,090	86.2%	485,578	450,172							6,235,447	3,868,620	2,366,827	61.2%	3,523,209	2,712,237	77.0%
3,928	12,135	(8,207)	(67.6%)	4,062	(134)							61,407	90,064	(28,657)	(31.8%)	133,837	(72,430)	(54.1%)
939,678	514,795	424,883	82.5%	489,640	450,038							6,296,854	3,958,684	2,338,170	59.1%	3,657,047	2,639,807	72.2%
1,772,356	1,140,542	631,814	55.4%	1,373,584	398,771							11,789,940	8,167,418	3,622,522	44.4%	9,910,484	1,879,456	19.0%
<i>Direct Operational Expenses:</i>																		
1,117,424	1,130,056	12,632	1.1%	1,037,664	(79,761)							7,371,572	7,505,128	133,556	1.8%	6,938,821	(432,752)	(6.2%)
303,264	319,525	16,261	5.1%	276,322	(26,941)							1,966,764	2,120,482	153,718	7.2%	1,834,319	(132,444)	(7.2%)
65,055	52,952	(12,103)	(22.9%)	89,292	24,237							379,478	369,756	(9,722)	(2.6%)	346,207	(33,270)	(9.6%)
12,282	19,294	7,012	36.3%	16,435	4,154							93,454	125,823	32,369	25.7%	98,081	4,627	4.7%
52,032	13,983	(38,049)	(272.1%)	6,567	(45,465)							156,157	136,532	(19,625)	(14.4%)	49,541	(106,615)	(215.2%)
			0.0%												0.0%	15,355	15,355	100.0%
33,980	64,760	30,780	47.5%		(33,980)							241,387	422,946	181,559	42.9%		(241,387)	0.0%
72,032	52,132	(19,900)	(38.2%)	42,117	(29,915)							293,258	340,277	47,019	13.8%	331,021	37,763	11.4%
42,779	9,027	(33,752)	(373.9%)	17,757	(25,021)							218,973	65,834	(153,139)	(232.6%)	230,019	11,046	4.8%
85,493	98,072	12,579	12.8%	126,515	41,022							602,048	601,464	(584)	(0.1%)	615,563	13,515	2.2%
4,124	5,503	1,379	25.1%	5,438	1,314							29,700	38,521	8,821	22.9%	35,928	6,227	17.3%
8,622	24,162	15,541	64.3%	24,957	16,336							118,521	163,141	44,620	27.4%	146,141	27,620	18.9%
(929)	2,307	3,236	140.3%	1,331	2,260							11,945	16,458	4,513	27.4%	9,994	(1,951)	(19.5%)
1,796,155	1,791,753	(4,402)	(0.2%)	1,644,395	(151,760)							11,483,256	11,906,362	423,106	3.6%	10,650,990	(832,266)	(7.8%)
(23,600)	(651,211)	627,411	(96.3%)	(270,811)	247,011							306,684	(3,738,944)	4,045,628	(108.2%)	(740,506)	1,047,190	(141.4%)
Net Performance before Depreciation & Overhead Allocations																		

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

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Dental Clinic Administration	West Palm Beach Dental Clinic	Lantana Dental Clinic	Oelroy Dental Clinic	Belle Glade Dental Clinic	Total
Gross Patient Revenue	-	789,211	626,638	578,957	266,825	2,261,630
Contractual Allowances	-	228,371	148,376	158,212	81,126	616,085
Charity Care	-	288,857	295,925	286,962	96,830	968,574
Bad Debt	-	12,644	40,382	9,599	7,995	70,619
Total Contractual Allowances and Bad Debt	-	529,872	484,682	454,773	185,951	1,655,278
Other Patient Revenue	-	372,847	292,848	296,747	135,653	1,098,095
Net Patient Revenue	-	632,186	434,804	420,990	216,527	1,704,447
Collection %	-	80.10%	69.39%	72.71%	81.15%	75.36%
Grant Funds	115,649	393,709	309,384	267,335	147,398	1,233,475
Other Revenue	-	-	-	-	233	233
Total Other Revenues	115,649	393,709	309,384	267,335	147,631	1,233,708
Total Revenues	115,649	1,025,894	744,188	688,266	364,158	2,938,155
Direct Operational Expenses:						
Salaries and Wages	160,603	511,690	409,640	363,645	183,292	1,628,869
Benefits	35,271	154,730	106,562	111,764	54,139	461,965
Purchased Services	-	13,479	11,153	10,782	25,149	60,562
Medical Supplies	-	43,735	37,125	31,751	23,211	135,821
Other Supplies	442	16,022	14,045	6,618	2,235	39,362
Contracted Physician Expense	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-
Drugs	-	39	300	615	246	1,199
Repairs & Maintenance	-	9,209	7,979	8,554	6,905	32,707
Lease & Rental	-	66,947	38,307	35,861	42,925	184,040
Utilities	-	926	2,690	999	1,633	6,248
Other Expense	1,212	10,144	6,207	1,163	3,476	22,202
Insurance	-	-	-	-	338	338
Total Operational Expenses	197,527	826,980	634,007	571,251	343,550	2,573,315
Net Performance before Depreciation & Overhead Allocations	(81,879)	198,914	110,181	117,015	20,609	364,841
Depreciation	-	8,471	3,810	5,959	5,685	23,926
Overhead Allocations:						
Risk Mgt	311	1,511	1,326	1,024	628	4,799
Rev Cycle	-	44,457	39,032	30,142	18,473	132,104
Internal Audit	468	2,271	1,994	1,540	944	7,217
Palm Springs Facility	14,547	-	-	-	-	14,547
Administration	2,219	10,766	9,450	7,301	4,473	34,209
Human Resources	1,955	14,680	13,706	10,770	5,872	46,983
Legal	1,134	5,502	4,830	3,731	2,282	17,479
Records	546	2,649	2,325	1,796	1,100	8,415
Compliance	566	2,746	2,410	1,862	1,141	8,724
Planning/Research	71	344	302	234	143	1,094
Finance	2,627	12,750	11,193	8,645	5,297	40,512
Public Relations	675	3,278	2,877	2,222	1,362	10,414
Information Technology	7,547	36,627	32,153	24,833	15,215	116,374
Budget & Decision Support	-	-	-	-	-	-
Corporate Quality	231	1,104	971	753	462	3,521
Managed Care Contract	-	1,683	1,477	1,141	699	4,999
Total Overhead Allocations	32,897	140,367	124,047	95,992	58,090	451,392
Total Expenses	230,424	975,818	761,863	673,202	407,325	3,048,632
Net Margin	\$ (114,775) \$	\$ 50,076 \$	\$ (17,676) \$	\$ 15,064 \$	\$ (43,167) \$	\$ (110,477) \$
Capital	-	-	-	-	-	-
General Fund Support/ Transfer In	-	-	-	-	-	\$

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE SEVENTH MONTH ENDED APRIL 30, 2019

	Current Month			Fiscal Year To Date			%
	Actual	Budget	Variance	Actual	Budget	Variance	
3,369	15,743	12,374	78.6%	13,089	9,720	74.3%	74.3%
438	2,494	2,056	82.4%	1,932	1,494	77.3%	77.3%
18,872	18,872	-	0.0%	10,944	(7,928)	(72.4%)	(72.4%)
1,057	1,090	33	3.1%	1,159	102	8.8%	8.8%
2,092	2,294	202	8.8%	3,983	1,851	47.5%	47.5%
4,887	4,887	-	0.0%	7,179	2,292	31.9%	31.9%
6,177	6,801	624	9.2%	9,626	3,449	35.8%	35.8%
2,497	2,497	-	0.0%	1,612	(885)	(54.9%)	(54.9%)
1,123	1,655	532	32.2%	2,015	892	44.3%	44.3%
892	2,294	1,402	61.1%	(1,600)	(1,052)	(65.7%)	(65.7%)
-	280	280	100.0%	4,060	4,060	100.0%	100.0%
7,381	6,842	(539)	(7.9%)	4,164	(3,217)	(77.3%)	(77.3%)
1,789	2,577	788	30.6%	809	(980)	(121.1%)	(121.1%)
17,015	19,544	2,529	12.9%	16,180	(836)	(5.2%)	(5.2%)
-	-	-	0.0%	3,000	3,000	100.0%	100.0%
323	533	210	39.4%	789	466	59.1%	59.1%
670	1,195	525	43.9%	1,210	540	44.5%	44.5%
65,213	73,855	8,642	11.7%	68,503	3,290	4.8%	4.8%
458,231	508,751	50,520	9.9%	441,465	(16,766)	(3.8%)	(3.8%)
\$ (41,199)	\$ (200,448)	\$ 159,309	(79.5%)	\$ 54,745	\$ (95,884)	(175.1%)	(175.1%)
-	-	-	0.0%	40,825	40,825	100.0%	100.0%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	0.0%
3,369	15,743	12,374	78.6%	13,089	9,720	74.3%	74.3%
4,799	17,458	12,659	72.5%	14,585	9,785	67.1%	67.1%
132,104	132,104	-	0.0%	73,105	(58,999)	(80.7%)	(80.7%)
7,217	7,630	413	5.4%	2,961	(4,257)	(43.3%)	(43.3%)
14,547	16,058	1,511	9.4%	24,116	9,569	39.7%	39.7%
34,209	34,209	-	0.0%	40,711	6,502	16.0%	16.0%
46,983	47,607	624	1.3%	45,903	(1,080)	(2.3%)	(2.3%)
17,479	17,479	-	0.0%	14,200	(3,279)	(23.1%)	(23.1%)
8,415	11,585	3,170	27.4%	9,431	1,016	10.8%	10.8%
8,724	16,058	7,334	45.7%	8,578	(1,46)	(1.7%)	(1.7%)
1,094	1,960	866	44.2%	5,697	4,603	80.8%	80.8%
40,512	47,894	7,382	15.4%	39,332	(1,180)	(3.0%)	(3.0%)
10,414	16,039	7,625	42.3%	9,382	(432)	(4.3%)	(4.3%)
116,374	136,808	20,434	14.9%	117,364	950	0.8%	0.8%
3,521	3,731	210	5.6%	5,066	1,545	30.5%	30.5%
4,999	8,365	3,366	40.2%	8,677	3,678	42.4%	42.4%
451,392	516,985	65,593	12.7%	424,759	(26,633)	(6.3%)	(6.3%)
3,048,632	3,423,459	374,827	10.9%	3,047,198	(1,435)	(0.0%)	(0.0%)
\$ (110,477)	\$ (838,407)	\$ 727,930	(86.8%)	\$ 148,988	\$ (259,465)	(174.2%)	(174.2%)
-	771,688	771,688	100.0%	40,825	40,825	100.0%	100.0%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	0.0%

Overhead Allocations:
 77.3% Risk Mgt
 (72.4%) Rev Cycle
 8.8% Internal Audit
 47.5% Palm Springs Facility
 31.9% Administration
 35.8% Human Resources
 (54.9%) Legal
 44.3% Records
 65.7% Compliance
 100.0% Planning/Research
 (77.3%) Finance
 (121.1%) Public Relations
 (5.2%) Information Technology
 100.0% Budget & Decision Support
 59.1% Corporate Quality
 44.5% Managed Care Contract

Clinic Visits - Adults and Pediatrics	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Current YTD Budget	%Var to Budget	Prior Year Total	
	West Palm Beach	1,661	1,289	1,312	1,734	1,628	1,447	1,798						10,869	11,166	(2.7%)	11,232
Delray	1,355	1,162	1,134	1,180	1,212	1,356	1,283						8,662	10,214	(15.0%)	9,993	
Lantana	1,411	1,309	1,261	1,314	1,409	1,424	1,524						9,652	10,739	(10.1%)	9,262	
Belle Glade	1,030	790	839	934	806	850	949						6,198	5,555	11.6%	6,256	
Jerome Golden Center															0.0%	1,779	
Lewis Center	267	233	229	239	246	227	277						1,718	1,546	11.1%	1,370	
Lake Worth & Women's Health Care	1,608	1,153	1,104	1,214	1,130	1,466	1,483						9,158	11,133	(17.7%)	10,766	
Jupiter Clinic	421	457	418	467	483	502	565						3,313	3,722	(11.0%)	3,561	
West Boca & Women's Health Care	1,009	861	781	923	815	900	984						6,273	4,905	27.9%	4,081	
Mobile Van	239	186	119	201	200	159	143						1,247	1,288	(3.2%)	-	
Suboxone	361	289	222	301	415	476	611						2,675	2,042	31.0%	1,941	
Total Clinic Visits	9,362	7,729	7,419	8,507	8,344	8,807	9,617						59,785	62,310	(4.1%)	60,241	
Dental Visits																	
West Palm Beach	918	722	704	800	792	839	873						5,648	6,304	(10.4%)	6,345	
Lantana	653	508	468	616	630	717	646						4,238	6,231	(32.0%)	5,114	
Delray	676	522	446	503	535	644	675						4,001	4,820	(17.0%)	4,554	
Belle Glade	406	260	230	259	275	292	377						2,099	2,596	(19.1%)	2,606	
Total Dental Visits	2,653	2,012	1,848	2,178	2,232	2,492	2,571						15,986	19,951	(19.9%)	18,619	
Total Medical and Dental Visits	12,015	9,741	9,267	10,685	10,576	11,299	12,188						75,771	82,261	(7.9%)	78,860	
Mental Health Counselors (non-billable)																	
West Palm Beach	124	100	103	135	117	110	154						843	586	43.9%	624	
Delray	137	118	102	117	106	102	126						808	581	39.1%	598	
Lantana	467	414	368	433	383	265	423						2,753	1,586	73.6%	1,017	
Belle Glade	17	21	22	26	18	25	23						152	101	50.5%	100	
Lewis Center	268	219	192	235	232	253	283						1,682	664	153.3%	773	
Lake Worth	173	99	73	190	98	111	76						820	846	(3.1%)	901	
Jupiter														202	(100.0%)	218	
West Boca														138	(100.0%)	152	
Mobile Van				16	40	57	95						208	-	100.0%	-	
Total Mental Health Screenings	1,186	971	860	1,152	994	923	1,180						7,266	4,704	54.5%	4,383	



SUPPLEMENTAL INFORMATION

MEDICAID MATCH FUND

Medicaid Match Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Patient Revenue	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 3,441,667
PBC Interlocal	730	142	834	459	33	111	200						2,508
Other revenue													
Total Revenue	492,397	491,809	492,501	492,126	491,700	491,777	491,866						3,444,175
Direct Operational Expenses:													
Salaries and Wages													
Benefits													
Purchased Services													
Medical Supplies													
Other Supplies													
Contracted Physician Expense													
Medical Services													
Drugs													
Repairs & Maintenance													
Lease & Rental													
Utilities													
Other Expense													
Insurance													
Total Operational Expenses	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	10,091,134
Net Performance before Overhead Allocations	(949,194)	(949,782)	(949,090)	(949,465)	(949,891)	(949,813)	(949,724)						(6,646,959)
Overhead Allocations:													
Risk Mgt													
Rev Cycle													
Internal Audit**													
Legislative Affairs													
Administration**													
Human Resources													
Legal													
Records													
Compliance**													
Finance													
Communications													
Information Technology													
Total Overhead Allocations													
Total Expenses	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	10,091,134
Net Margin	(949,194)	(949,782)	(949,090)	(949,465)	(949,891)	(949,813)	(949,724)						(6,646,959)
General Fund Support	949,194	949,782	949,090	949,465	949,891	949,813	949,724						6,646,959
Total Transfers In	\$ 949,194	\$ 949,782	\$ 949,090	\$ 949,465	\$ 949,891	\$ 949,813	\$ 949,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,646,959

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

1. Description: Special Project-Athena System Selection and Current State

2. Summary:

This agenda item provides the Special Project-Athena System Selection and Current State summary for committee review.

3. Substantive Analysis:

In a previous meeting, The Finance and Audit Committee noted management concerns regarding the functionality and operational effectiveness of the Athenahealth EHR system for the Clinics. As a result of the committee’s interest in understanding more about the process, the Internal Audit team was asked to assist with a review and summary of the system selection and implementation process.

Crowe completed the Special Project-Athena System Selection and Current State report. Crowe conducted interviews of select Executive and District personnel to gather background information, documents and develop an understanding of the processes, activities, strategies applied and results related to the Clinic's pre-existing EHR system, Request for Proposal (RFP), selection, implementation, and the current state of the Athenahealth EHR system.

Management noted that the Athenahealth system resolved the pre-existing issues, but also noted that challenges and successes occurred throughout each phase discussed. Opportunities to enhance strategies and procedures were identified and lessons learned were captured to improve future selection, due diligence and system change methodologies. Critical success factors observed along with Management’s solutions were:

OBSERVATION	MANAGEMENT SOLUTION
<p><u>GOVERNANCE:</u> A formal project governance and a Steering Committee for EHR implementation was not in place.</p>	<p>Develop formal project governance around EHR implementation that includes leadership succession planning and a steering committee with meeting minutes that identifies the level of involvement by user area and management of the project at all stages.</p>
<p><u>PROJECT MANAGEMENT:</u> Leadership over the implementation process created miscommunications and lack of responsibility.</p>	<p>Clearly define and communicate roles and responsibilities for all implementation team members role. Implement project timelines, workplans and status updates that are discussed during regularly scheduled mandatory status meetings.</p>
<p><u>TESTING:</u> All clinic locations went live at the same time. A practice test was performed prior to Go-Live day at 7</p>	<p>Perform an extended and comprehensive practice Go-Live test in at least one clinic location, to include end-to-end workflow validation, prior to rolling-out to all locations.</p>

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**


clinics, but was completed in a half-day at most locations the day before Go-Live. There was no documentation of a formal feedback loop or a debriefing session after the mock Go-Live.	
<u>OPTIMIZATION:</u> A system optimization and workflow process was not integrated into the implementation plan. Staff felt inadequately trained or prepared.	Provide for adequate training of staff. Identify changes in workflow processes that will allow for optimizing the functionality of the system.

Management has a number of initiatives and multi-disciplinary groups working together to optimize the Athena system at the clinics. While certain initial problems have been resolved, which lead to the system replacement initially, including system downtime and an outsourced billing solution for the clinics, other problems were introduced. These are steadily being addressed and corrected. The Athena system itself ranks among the top physician practice systems in KLAS rankings, however the implementation and certain decisions made regarding customization to CL Brumback clinics appear to have resulted in less than optimal functionality. All issues can be corrected and staff continues to make improvements to improve performance.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

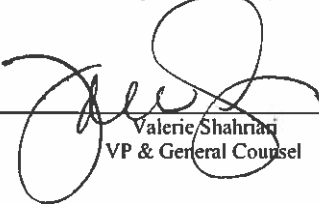
 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

6. Recommendation:

Management recommends The Finance and Audit Committee receive and file the Special Project-Athena System Selection and Current State report.

Approved for Legal sufficiency:



Valerie Shahnaj
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

1. Description: Credit Balances Controls Audit

2. Summary:

This agenda item provides the Credit Balances Controls Audit report for committee review.

3. Substantive Analysis:

Crowe completed the Credit Balances Controls Audit, which resulted in 2 findings, both moderate risk. Management responded with an action plan for each issue. The report is included in the Finance and Audit Committee package.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

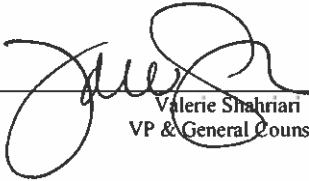
 Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Credit Balances Controls Audit report and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer



Credit Balances Controls Audit

Date: February 15, 2019

Location: Health Care District of Palm Beach County

OBJECTIVES

- Tested whether internal controls over payment posting and patient account adjustments were functioning as Management intended
- Evaluated the internal review, monitoring and approval processes for credit balances and patient refunds
- Assessed the segregation of duties between the preparation and approval of refund requests and the distribution of funds and between patient account adjustments and the processing/recording of cash receipts

SCOPE

This audit assessed controls related to the review and processing of patient credit balances and tested patient account charges, payments and adjustments for accuracy. The credit balance at each location as of December 31, 2018 was:

Lakeside Medical Center - \$134,139
 Clinics (Medical and Dental) - \$16,901
 Healey Rehab Center - \$20,964
 Aeromedical - \$25,653

Location: Lakeside Medical Center (LMC), CL Brumback Primary Care Clinics (Medical and Dental), Healey Rehabilitation Center and Aeromedical

Time Period: October 1, 2018 - December 31, 2018

SUMMARY OF ISSUE RISKS

High Risk - 0

Moderate Risk - 2

Low Risk - 0

CONCLUSION

The audit work identified areas where controls were operating as Management intended and areas with opportunities for improvement. Specifically, testing was performed that confirmed the following controls were in place:

- Credit balances deemed valid by reviewers were adequately supported
- Credit balances refunded through a check request were authorized in accordance with District disbursement policy
- Adjustments made to patient balances were appropriate and did not conceal a credit balance

Opportunities were identified to improve the Credit Balance function by resolving open credit balances timely and reporting inactive credit balances to the state of Florida. Implementation of corrective actions will enhance reporting accuracy of patient account balances and allow the District to comply with the state of Florida's Unclaimed Property regulations. Specifically, noted for each issue:

- Issue 1 - Credit balances related to patient and/or insurance payers, remained unresolved for a significant period of time after the patient's date of service at the Clinics, LMC and Aeromedical.
- Issue 2 - Lack of procedures to report refundable credit balances that have been inactive, to the state of Florida, in accordance with Unclaimed Property Laws.

Management action plans were developed for each issue and have implementation dates through June 30, 2019.



Credit Balances Controls Audit

Date: February 15, 2019

Location: Health Care District of Palm Beach County

ISSUE 1: Credit Balances Not Resolved Timely at LMC, Clinics and Aeromed

WHAT IS CAUSING THE ISSUE?

Policies and Procedures: Procedures in place did not provide Management with guidance on resolving credit balances timely.

WHAT IS EXPECTED?

The Centers for Medicare and Medicaid Services (CMS) requires that Medicare overpayments be reported and returned within 60 days after the date on which the overpayment was identified, or the date any corresponding cost report is due, if applicable. CMS notes that an overpayment is identified when the provider has, or should have, through the exercise of reasonable diligence, determined that the provider has received an overpayment and quantified the amount of the overpayment.

WHAT ARE THE FINDINGS?

Patient credit balances at LMC and Clinics (Medical and Dental) were identified and reviewed on a regular basis and a final disposition applied whenever possible, but Crowe noted that some credit balances deemed valid were not resolved timely. Crowe relied on the patient date of service to evaluate the timeliness of credit balances and applied a 120-day rule as a reasonable basis to validate timeliness.

LMC – Twenty-two (88%) of 25 patient credit balances selected for testing, had dates of service older than 120 days on the December 31, 2018 aging report. Twenty (80%) of those accounts were more than one year old, with service dates as far back as 2014.

Clinics (Medical and Dental) – Twenty-eight (80%) of 35 patient credit balances selected for testing were more than 120 days old on the November 30, 2018 aging report. Eighteen (51%) of the 35 patient

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Identify and resolve credit balances in a timely manner and in accordance with policy.
- Refund payers and patients in a timely manner when appropriate.

WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will develop procedures to identify, review and resolve credit balances timely.
 Overpayments that relate to government payers (Medicare/Medicaid) will be reviewed Finance, (Interim) and resolved within 60 days of payment remittance, per Medicare rules. Overpayments from non-government payors will be reviewed and resolved within 120 days of the patient date of service.

Management will assign dedicated staff to work and manage credit balances in all systems for new credit balances created each month. Credit balances that have not been refunded within the state of Florida's one-year dormancy rule will be considered for reporting to the State of Florida as unclaimed property.

06/30/2019

Fred Fabien - Director of Revenue Cycle Management (Interim)

Tony Colby - Director of Hospital Finance, (Interim)



Credit Balances Controls Audit

Date: February 15, 2019

Location: Health Care District of Palm Beach County

accounts had dates of service in 2017 or before, with the oldest dating to 2015.

Aeromedical - Crowe tested all six credit balances reported for Aeromedical and found that all were valid credit balances where a refund was due to the secondary payer. These six credit balances had dates of service between June 2017 and May 2018, and they all had not been reviewed and resolved at the time of the audit. Management refunded some of the credit balances during the audit, but others were still pending at the audit's conclusion.

Timeliness of resolving credit balances was not identified as an issue at Healey Rehabilitation Center.



Credit Balances Controls Audit

Date: February 15, 2019

Location: Health Care District of Palm Beach County

ISSUE 2: Lack of Procedures for Reporting Credit Balances Under Florida Unclaimed Property Laws

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Identify and resolve credit balances in a timely manner and in accordance with policy.
- Refund payers and patients in a timely manner when appropriate.

WHAT IS EXPECTED?

The state of Florida, through the Department of Financial Services, has a statute that governs unclaimed property that has been inactive after a period of time. Every person holding funds or other property, tangible or intangible, presumed unclaimed and subject to custody as unclaimed property must report and submit the unclaimed property to the Department of Financial Services after the applicable dormancy period has passed. The annual unclaimed property report and remittance must be submitted to the state before May 1 of each year and applies to all unclaimed property reaching the required dormancy period during the preceding calendar year. The state of Florida provides a one-year dormancy period to all property held by courts, government or governmental subdivisions or agencies, public corporations or public authority.

WHAT ARE THE FINDINGS?

The District has a process in place to report outstanding checks to the State of Florida as unclaimed property after the applicable dormancy period. The process did not include patient/payer credit balances identified. Crowe noted 20 patient credit balances for a total of \$19,600 at LMC and 13 patient credit balances for a total of \$1,080 at the Clinics (Medical and Dental) that were unrefunded and met the State of Florida unclaimed property dormancy period as of the December 31, 2018 scope period.

WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will develop credit balance monitoring and reporting procedures and design credit balance prevention education and resolution training for staff. Management will create monthly reports to monitor credit balance creation and track resolution performance.

06/30/2019
 Fred Fabien - Director of Revenue Cycle Management (Interim)
 Robert Forchin - Manager, Accounting & Purchasing
 Tony Colby - Director of Hospital Finance, (Interim)

Revenue Cycle management at the Clinics and LMC will coordinate with the District's Finance department to process and report unrefunded credit balances to the state of Florida, in accordance with the State's dormancy rules and reporting requirements over unclaimed property.

Credit Balances Controls Audit

Date: February 15, 2019

Location: Health Care District of Palm Beach County



There were no patient credit balances noted at Aeromedical and Healey Rehabilitation Center, which had not been refunded and met the State of Florida unclaimed property dormancy period, for the scope period tested.



Credit Balances Controls Audit

Date: February 15, 2019

Location: Health Care District of Palm Beach County

CONTEXT

Credit balances occur due to limitations in billing systems, errors in cash posting, incorrect insurance information, duplicate cash entries, incorrect coordination of benefits or erroneous or unauthorized adjustments. Federal and state law governs the timeliness of refunds due to patients and Medicare cost reporting guidelines require accurate recording of patient credit balances. The Credit Balance audit assessed procedures and tested controls that support the completeness and timely recording of patient credit balances at the District.

OTHER OBSERVATIONS

Crowe noted instances at LMC where the patient credit balance resulted from a primary and secondary insurer both paying a claim as the primary insurer. The payments and corresponding contractual adjustments applied to the patient accounts were in agreement with the payer's remittance, even though the secondary payer is due a refund of all or some of the payment received. These contractual adjustments impact the accuracy of the patient receivable balance and overall net patient service revenue when the payer ultimately recoups the overpayments.

ISSUE RISK DEFINITIONS

In determining whether the issue risk was High, Moderate or Low, Crowe Healthcare Risk Consulting LLC considered a variety of factors, including the following, as applicable: significance of potential financial losses; risks to achieving business objectives; potential impact on care delivery quality; the potential for reputational damage; regulatory impact; and the potential for compromised data integrity. This list is not all-inclusive.



Credit Balances Controls Audit

Date: February 15, 2019

Location: Health Care District of Palm Beach County

REPORT ACCEPTANCE

Darcy Davis

Darcy Davis, Chief Executive Officer

5-22-19

Date

Dawn L Richards

Dawn Richards, VP & Chief Financial Officer

5-20-19

Date

COPIES

Val Shahriri, VP & General Counsel

Karen Harris, Vice President of Field Operations

Deborah Hall, Chief Compliance & Privacy Officer (Interim)

Tony Colby, Director of Hospital Finance, (Interim)

AUDITORS

Harry Torres, Healthcare Risk Audit Senior Manager

Bobbie Wilson, Healthcare Risk Audit Manager

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Except for the permitted use of the Report by the authorized employees of the client named herein, Crowe hereby disclaims any and all responsibility and liability for the Report and the use thereof. No third party may rely on the Report or the information contained therein for any purpose, and Crowe makes no representation to any third party as to the accuracy, sufficiency or propriety of the information contained in the Report. Further, Crowe disclaims any obligation to update the Report.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

1. Description: Billing and Collections (Aeromedical) Audit

2. Summary:

This agenda item provides the Billing and Collections (Aeromedical) Audit report for committee review.

3. Substantive Analysis:

Crowe completed the Billing and Collections (Aeromedical) Audit, which resulted in 1 finding, a moderate risk. Management responded with an action plan for the issue. The report is included in the Finance and Audit Committee package.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:



Dawn L. Richards
VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

Committee or Board

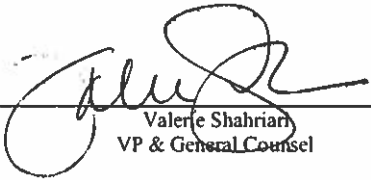
Date Reviewed

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Billing and Collections (Aeromedical) Audit report and forward to the Board for approval.

Approved for Legal sufficiency:



Valerie Shahrian
VP & General Counsel



Dawn Richards
VP & Chief Financial Officer



Billing and Collections (Aeromedical)

Date: April 22, 2019

Location: Health Care District of Palm Beach County

OBJECTIVES

- Validated that internal analysis and monitoring processes for key performance measures over billing and collections existed and functioned as Management intended
- Evaluated the timeliness and effectiveness of collection follow-up activities
- Evaluated denials activities and if they are properly tracked and managed after billing
- Assessed whether controls around transport documentation, billing, collection and adjustments functioned as Management intended
- Tested collection agency contract compliance regarding fee payments/withholds for services performed

SCOPE

Billing and collections function at the District's Aeromedical business unit and the services contracted with Golden Hour for billing and collections of Trauma Hawk patient charges.

Total service billings from Golden Hour during the scope time period was \$244,568.

Location: Aeromedical

Time Period: April 1, 2018 - February 28, 2019

Scope Exclusions: This audit did not include testing of control activities or IT systems at Golden Hour, the third party vendor for billing and collections at Aeromedical.

CONCLUSION

Overall, control activities and procedures over the Billing and Collection functions at the Aeromedical business unit were found to be in place and operating as Management intended. Specifically, Crowe noted:

- Golden Hour performance was monitored regularly and related billing and collections data was obtained from Golden Hour
- Patient bill/claims were produced timely and charges were collected
- Key Performance Indicators (KPIs)/metrics for billing and collections, including un-billed accounts, were monitored
- A process and controls were in place to adjust Accounts Receivable accurately and timely
- Denied claims were actively analyzed and addressed
- Reconciliation controls between Golden Hour data and General Ledger balances were in place

One opportunity was identified to improve the reconciliation of invoices from Golden Hour and validate that invoiced charges are accurate and payments made are in agreement with contract terms and regulatory requirements. Management provided an action plan for this issue, which will be implemented by June 30, 2019.

Finally, an observation was made around access restriction to information. The District can enhance and improve workflows around Billing and Collections by addressing certain access limitations that exist within the workflow, while considering relevant privacy laws and regulations.

Billing and Collections (Aeromedical)



Date: April 22, 2019

Location: Health Care District of Palm Beach County

SUMMARY OF ISSUE RISKS



Billing and Collections (Aeromedical)



Date: April 22, 2019

Location: Health Care District of Palm Beach County

ISSUE 1: Vendor Service Fees Not Adequately Reconciled to Contract Terms

WHAT IS CAUSING THE ISSUE?

Supervision: A detailed reconciliation of the service fee invoice to contracted fee terms was not in place.

WHAT IS EXPECTED?

The Medicaid program in the State of Florida prohibits percentage of collection arrangements when Medicaid funds are involved. Under Florida Statutes 409.913(10), payments for the services of billing agents or persons participating in the preparation of a Medicaid claim shall not be based on amounts for which they bill nor based on the amount a provider receives from the Medicaid program. This rule applies to Florida Medicaid or Medicaid Managed Care, regardless if it is the primary or secondary payer. The District's contract with Golden Hour reflects this prohibition, and specifies the rate for Medicaid Payers as \$50 per transport.

WHAT ARE THE FINDINGS?

The District's reconciliation control of the Golden Hour service invoices did not detect a billing error related to collections from Medicaid payers. The collection fees for Medicaid transports were invoiced to the District under a percentage of collection methodology. The fees billed should have been a flat fee of \$50 for each Medicaid transport as specified under the contract terms.

The District's agreed-upon fee structure for billing and collection services through Golden Hour is \$50 for Medicaid payers, 3.8% for all other payers and 25% on Aged Accounts Receivable (AR) patient accounts that were transferred to GH as part of an addendum to the original agreement and re-billed by GH. The calculation fee error that the reconciliation control

ISSUE RISK

Moderate Risk

WHAT BUSINESS OBJECTIVES ARE AT RISK?

Posted Golden Hour invoice payments are timely, accurate, in agreement with contract terms and in line with budgeted amounts.

WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will analyze all Golden Hour invoices and validate that the service fees applied to transports paid by Medicaid were billed at the agreed upon flat fee of \$50 per transport and not as a percentage of the amount collected or any other basis. Any errors identified will be corrected on a future invoice.

06/30/2019
Fred Fabien - Director of Revenue
Cycle Management (Interim)

Management will also strengthen the invoice reconciliation control procedures to confirm the service fees in the Golden Hour invoices are accurate and conform to the contract terms.

Billing and Collections (Aeromedical)

Date: April 22, 2019

Location: Health Care District of Palm Beach County



failed to detect, in the invoice tested by Crowe, related to the aged (AR) accounts. Collections made from Medicaid payers that were not part of the aged AR were invoiced at the correct rate, for that month.



Billing and Collections (Aeromedical)

Date: April 22, 2019

Location: Health Care District of Palm Beach County

CONTEXT

Billing and collection services for trauma transportation events performed through the Aeromedical Trauma Hawk program were outsourced to Golden Hour Systems (GH) in April 2018. The District has manual processes in place to validate the information from GH and evaluate the services provided. An independent assessment of the relevant risks around the billing and collection services and overall performance management of GH was included on the FY 2019 Audit Plan to identify and address any control gaps that may exist.

OTHER OBSERVATIONS

It was noted from Management discussions that the Aeromedical staff provides Golden Hour with additional support to facilitate Golden Hour's workflow, as a result of access restrictions. Limitations to access of information by either GH or Aeromedical personnel result in process inefficiencies for District staff. The District can improve efficiencies around the billing and collections process by addressing the limitations. Relevant privacy laws and regulations should be considered in any changes made to process workflows. Specific access limitations were observed in the following areas:

- Bank account transactions - Aeromedical shares a tax identification number (Tax ID) and a bank account with Healey Rehabilitation Center business unit, which prevents the District from providing access to GH to view patient deposits, made. Currently District personnel access the patient cash deposit information that is pertinent to Aeromedical transports and forward to GH. District personnel must also analyze deposit transaction history to validate a request from GH that a payment was received.
- Patient hospital records - Trauma related patient transports are coordinated with two designated trauma centers in Palm Beach County (St. Mary's Medical Center and Delray Medical Center) Patient information collected by either trauma center can only be accessed by District personnel. Management has been working on an Access Authorization Agreement with each facility but has not been able to finalize the agreement to allow GH access to the patient medical records.
- Payer Websites - Access rights to payer websites is restricted to District personnel. Specific information needed by GH must be accessed by a District staff and forward to Golden Hour. The District should work with payers to provide GH with specific access rights to obtain needed information on patient transports.
- Golden Hour billing system - District personnel currently do not have access to the GH billing system. Access to this data in real time allows Management to validate patient billing information and can improve overall processes around billing and collections.

Management indicated it is currently working to implement solutions that will eliminate the access limitations noted and improve billing and collection process workflows for the Aeromedical business unit.

Billing and Collections (Aeromedical)



Date: April 22, 2019

Location: Health Care District of Palm Beach County

ISSUE RISK DEFINITIONS

In determining whether the issue risk was High, Moderate or Low, Crowe Healthcare Risk Consulting LLC considered a variety of factors, including the following, as applicable: significance of potential financial losses; risks to achieving business objectives; potential impact on care delivery quality; the potential for reputational damage; regulatory impact; and the potential for compromised data integrity. This list is not all-inclusive.

Billing and Collections (Aeromedical)



Date: April 22, 2019

Location: Health Care District of Palm Beach County

REPORT ACCEPTANCE

Darcy Davis

Darcy Davis, Chief Executive Officer

5-22-19

Date

Dawn L. Richards

Dawn Richards, VP & Chief Financial Officer

5-21-19

Date

COPIES

Val Shahriri, VP & General Counsel

Deborah Hall, Chief Compliance & Privacy Officer (Interim)

Fred Fabien, Director of Revenue Cycle Management (Interim)

AUDITORS

Harry Torres, Healthcare Risk Audit Senior Manager

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**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

1. Description: Helicopter Purchase Request

2. Summary:

This agenda item presents a request for the Committee to consider and recommend to the Board the purchase and completion process for two Air Ambulance helicopters to replace the District's current fleet.

3. Substantive Analysis:

In September 2011, the Board approved an Ad Hoc Aeromedical Fleet Replacement Committee to develop an aircraft replacement plan. The committees work resulted in Board approval of the Aeromedical Fleet Planning policy on May 9, 2012. The policy provides guidance for acquisition of new aircraft in a timely and effective manner considering safety, mission requirements, cost, and funding mechanism.

On March 11, 2016, the District released RFP 16-AHR/GP seeking proposals for two Aeromedical equipped helicopters and on June 10, 2016, the District received four responses. Following site visits, several meetings of the Fleet Replacement Committee, and proposer presentations, on November 28, 2017, the selection results were provided to the Board. Sikorsky and Bell were eliminated; Airbus was ranked 1st and Leonardo 2nd. In addition to seeking approval to proceed with negotiations the Board was advised that a second RFP was planned to determine the most appropriate procurement method.

Prior to release of the procurement RFP the District instituted a policy eliminating a need for RFPs, which are not required by statute, and authorized direct negotiations for determining the benefits of lease, finance or cash purchase. After a thorough vetting of the options in conjunction with our consultants, Brandon Battles of Conklin & de Decker and Chuck McGuire of Avstar Finance and shopping the markets, the executive selection team consisting of Commissioner Les Daniels, Darcy Davis, Dawn Richards, Val Shahriari, Belma Andric and Gerry Pagano determined the most appropriate method to move forward is with a direct cash purchase.

During this period, the District had received updated proposals from Airbus and Leonardo which had both increased. All four vendors who previously responded were advised of the RFP 16-AHR/GP cancellation, and Airbus and Leonardo were asked for current best offers. Sikorsky Aircraft also requested an opportunity to participate in these negotiations, given various internal changes in their organization since the process began. Since February 2019, negotiations have been ongoing with the vendors and negotiators which resulted in Leonardo being ranked 1st, Airbus 2nd, and Sikorsky 3rd. The team believes there is enough information to finalize negotiations, proceed with the manufacturer, and commit to completion and delivery. The District is prepared to enter into a contractual obligation as such.

**HEALTH CARE DISTRICT
FINANCE AND AUDIT COMMITTEE
MAY 28, 2019**

4. Fiscal Analysis & Economic Impact Statement:

	Amount	Budget
Capital Requirements	\$24,000,000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:


 Dawn L. Richards
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee or Subsidiary Board:

N/A

 Committee or Board

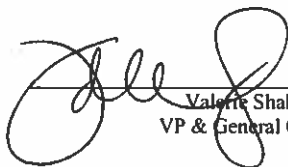
N/A

 Date Reviewed

6. Recommendation:

Staff recommends that the Finance & Audit Committee review the Helicopter Purchase Request and forward to the Board for approval.

Approved for Legal sufficiency:


 Valerie Shahriari
 VP & General Counsel


 Dawn Richards
 VP & Chief Financial Officer

