



**BOARD OF COMMISSIONERS & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING AGENDA  
July 30, 2019 at 2:00 PM  
600 Okeechobee Blvd.  
West Palm Beach, FL 33401**

**1. Call to Order – Brian Lohmann, Chair**

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

**2. Agenda Approval**

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

**3. Awards, Introductions and Presentations**

- A. Recognition of Joan Roude. (Brian Lohmann)
- B. 2019/2020 Budget. (Darcy Davis/Mina Bayik)

**4. Disclosure of Voting Conflict**

**5. Public Comment**

**6. Meeting Minutes**

- A. **Staff Recommends a MOTION TO APPROVE:**  
Board Meeting Minutes of May 28, 2019. [Pages 1-8]

**7. Committee Reports**

- 7.1 Finance and Audit Committee Report – (No Report)
- 7.2 Good Health Foundation Committee Report – (Immediately Following Joint Meeting)
- 7.3 Quality, Patient Safety and Compliance Committee – (No Report)

**7. Committee Reports (Continued)**

7.4 Lakeside Health Advisory Board Report – (No Report)

7.5 C.L. Brumback Primary Care Clinics Board Report – (Commissioner Neering)

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

**A. ADMINISTRATION**

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

July 2019 Internet Posting of District Public Meeting.

<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=256&m=0|0&DisplayType=C>

**8A-2 RECEIVE AND FILE**

Health Care District Board Attendance. [Page 9]

**8A-3 Staff Recommends a MOTION TO APPROVE:**

Medical Staff Appointment(s) for Lakeside Medical Center. (Belma Andric, MD)  
[Pages 10-12]

**8A-4 Staff Recommends a MOTION TO APPROVE:**

Initial Credentialing and Privileging of Healey Center Practitioner(s).  
(Belma Andric) [Pages 13-14]

**8A-5 Staff Recommends a MOTION TO APPROVE:**

Mediated Settlement Agreement and General Release. (Valerie Shahriari)  
[Pages 15-23]

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

Lakeside Medical Center Confidential Public Records Request Quarterly Report.  
(Valerie Shahriari) [Pages 24-26]

**8A-7 Staff Recommends a MOTION TO APPROVE:**

Procurement Controls Audit – Health Care District. (Deborah Hall) [Pages 27-36]

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

Internal Audit Plan 2019-2020 Status Update and Follow-Up of Management  
Action Plan Items for Completed Internal Audits. (Deborah Hall) [Pages 37-44]

**8A-9 Staff Recommends a MOTION TO APPROVE:**

Lakeside Medical Center Pharmacy Clean Room Renovation Costs.  
(Tom Cleare) [Pages 45-49]

**8A-10 Staff Recommends a MOTION TO APPROVE:**

Healthy Palm Beaches Certificate of Authority. (Tom Cleare) [Pages 50-51]



**9. Regular Agenda**

A. **ADMINISTRATION**

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

Health Care District Financial Statements June 2019. (Darcy Davis)  
[Pages 52-104]

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

Tentative Millage Rate. (Darcy Davis) [Pages 105-107]

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

Board and Committee Meeting Calendar. (Tom Cleare) [Pages 108-109]

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

Department of Health Master Agreement. (Tom Cleare) [Pages 110-111]

**10. CEO Comments**

**11. Finance & Audit Committee Member Comments**

**12. HCD Board Member Comments**

**13. Establishment of Upcoming Board Meetings**

**September 10, 2019**

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

**September 24, 2019**

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

**November 26, 2019**

- 2:00PM, Joint Meeting with Lakeside Health Advisory Board

**14. Motion to Adjourn**



**HEALTH CARE DISTRICT OF  
PALM BEACH COUNTY  
BOARD OF COMMISSIONERS MEETING  
SUMMARY MINUTES  
May 28, 2019 at 2:00 p.m.  
39200 Hooker Highway  
Belle Glade, FL 33430**

**1. Call to Order**

Brian Lohmann called the meeting to order.

**A. Roll Call**

Health Care District Board members present included: Brian Lohmann, Chair; Nancy Banner, Vice Chair; Sean O'Bannon, Secretary; Cory Neering, Ed Sabin, Dr. Alonso, and Les Daniels.

Staff present included: Darcy Davis, Chief Executive Officer; Dawn Richards, 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; and Valerie Shahriari, General Counsel.

Recording/Transcribing Secretary: Heidi Bromley

**B. Invocation**

Ms. Davis led the invocation.

**C. Pledge of Allegiance**

The Pledge of Allegiance was recited.

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

**2. Agenda Approval**

A. Additions/Deletions/Substitutions

Ms. Davis stated that she would like to add the Lakeside Medical Center Pharmacy Clean Room Renovation Project to the consent agenda as item 8A-21. The Finance & Audit Committee heard this as a regular agenda and unless there is an objection, we thought it would be appropriate to be put on the consent agenda.

B. Motion to Approve Agenda

**CONCLUSION/ACTION:** Commissioner Alonso made a motion to approve the agenda. The motion was duly seconded by Commissioner Neering. There being no opposition, the motion passed unanimously.

**3. Awards, Introductions and Presentations**

A. Introduce New Chief Compliance Officer.

At this time, Ms. Davis introduced the new Chief Compliance & Privacy Officer, Deborah Hall, to the District Board.

B. Legislative Wrap-Up.

Mr. Forrest provided the Board with a Legislative Update.

**4. Disclosure of Voting Conflict**

**5. Public Comment**

**6. Meeting Minutes**

A. **Staff Recommends a MOTION TO APPROVE:**  
Board Meeting Minutes of March 26, 2019.

**CONCLUSION/ACTION:** Commissioner Alonso made a motion to approve the Board Meeting Minutes of March 26, 2019 as presented. The motion was duly seconded by Commissioner Banner. There being no objection, the motion passed unanimously.

## 7. Committee Reports

### 7.1 Finance and Audit Committee Report – (Commissioner Sabin)

Commissioner Sabin stated that we had a Good Health Foundation Board meeting and the Board elected Ed Sabin as Chair, Mike Burke as Secretary, and Joseph Bergeron as Treasurer. We also approved the 2018 annual audit for the Foundation. The Finance and Audit Committee met immediately following the Good Health Foundation and received and filed the April 2019 Financials. We also received and filed a special Internal Audit on the Athena Health Systems per the request of the Committee. We approved the recommendation for the Board to move forward with purchasing two new helicopters.

### 7.2 Quality, Patient Safety and Compliance Committee – (Commissioner Alonso)

Dr. Alonso stated that we had a quick meeting. We looked at the Compliance matters and welcomed Deborah Hall as the new Chief Compliance and Privacy Officer.

### 7.3 Lakeside Health Advisory Board Report – (Commissioner Alonso)

Dr. Alonso stated that the Lakeside Health Advisory Board met on May 14, 2019. The Board elected new officers at their annual meeting. Rev. Rease will continue to serve as the Chair, Dr. Alonso as the Vice Chair, and Mary Weeks as the Secretary. The Board also received presentations on the marketing efforts for Lakeside Medical Center and a comprehensive overview of all of the District's activities throughout Palm Beach County. The Lakeside Medical Center monthly update and service line report rounded out the meeting topics.

### 7.4 C.L. Brumback Primary Care Clinics Board Report – (Commissioner Neering)

Commissioner Neering stated that there were two meetings held; one on April 24<sup>th</sup> and one earlier today. Construction is underway at the new Mangonia Park Clinic with expectation that we will open in the fall.

HRSA-19-080 - New Access Points (NAP) grant is a new funding opportunity for new sites: Applicants can apply for up to \$650,000 per year for up to 2 years. Funding and new site are then integrated into base funding. The application was submitted on 4/10/2019.

Sunshine Health Barrier Removal Fund: Notification of award received on 5/13/2019 for Lantana and Delray Clinics (approximately \$8,000 per clinic) to make dental services more accessible to members with intellectual and developmental disabilities, specifically - weighted blankets, noise cancelling headphones, TV or DVD player for members needed sensory accommodations to watch while getting dental services.

HRSA-19-079 FY 2019 Oral Health Infrastructure (OHI) Technical Assistance: We submitted the grant application on 5/21/2019 requesting new dental chairs/equipment across three dental clinics and other supplies to implement triple-integrated services in Lantana. The award is up to \$300,000.

Two newest Board members will be joining five team members for the National Association of Community Health Center Conference in Chicago, IL in August.

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

**CONCLUSION/ACTION: Commissioner Alonso made a motion to approve the Consent Agenda. The motion was duly seconded by Commissioner Neering. There being no objection, the motion passed unanimously.**

**A. ADMINISTRATION**

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

May 2019 Internet Posting of District Public Meeting.

<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=268&m=0/0&DisplayType=C>

**8A-2 RECEIVE AND FILE**

Health Care District Board Attendance.

**8A-3 RECEIVE AND FILE:**

Health Care District Financial Statements April 2019.

**8A-4 Staff Recommends a MOTION TO APPROVE:**

Medical Staff Appointments for Lakeside Medical Center.

**8A-5 Staff Recommends a MOTION TO APPROVE:**

Committee Appointments.

**8A-6 Staff Recommends a MOTION TO APPROVE:**

First Amendment to License Agreement.

**8A-7 RECEIVE AND FILE:**

Primary Care Clinics Strategic Planning 2019.

- 8A-8 **Staff Recommends a MOTION TO APPROVE:**  
Audit Plan 2018-2019 Status Update.
- 8A-9 **Staff Recommends a MOTION TO APPROVE:**  
Audit Plan 2019-2020 Status Update.
- 8A-10 **RECEIVE AND FILE:**  
Management Action Plan Items for Completed Audits.
- 8A-11 **Staff Recommends a MOTION TO APPROVE:**  
Credit Balances Controls Audit.
- 8A-12 **Staff Recommends a MOTION TO APPROVE:**  
Billing and Collections (Aeromedical) Audit.
- 8A-13 **Staff Recommends a MOTION TO APPROVE:**  
Proclamation Recognizing National Nurses Week.
- 8A-14 **RECEIVE AND FILE:**  
GMEC Meeting Minutes.
- 8A-15 **Staff Recommends a MOTION TO APPROVE:**  
Proclamation Recognizing the Trauma System for Trauma Awareness Month.
- 8A-16 **Staff Recommends a MOTION TO APPROVE:**  
Amendment to the Finance & Audit Committee Charter.
- 8A-17 **Staff Recommends a MOTION TO APPROVE:**  
Amendment to the Quality, Patient Safety and Compliance Committee Charter.
- 8A-18 **RECEIVE AND FILE:**  
Lakeside Medical Center Confidential Public Records Request Quarterly Report.
- 8A-19 **Staff Recommends a MOTION TO APPROVE:**  
Third Amendment to Lease Agreement.
- 8A-20 **Staff Recommends a MOTION TO APPROVE:**  
HR Policies & Procedures – Volunteer Program & Internship Program.
- 8A-21 **Staff Recommends a MOTION TO APPROVE:**  
Lakeside Medical Center Pharmacy Clean Room Renovation Project.

*This item (8A-21) was added to the agenda.*

**CONCLUSION/ACTION:** Commissioner Alonso made a motion to approve the Consent Agenda. The motion was duly seconded by Commissioner Banner. There being no objection, the motion passed unanimously.

**9. Regular Agenda**

**A. ADMINISTRATION**

**9A-1 Staff Recommends a MOTION TO APPROVE:**  
Annual Meeting Bylaw Revision.

Ms. Shahriari stated that this agenda item presents the Board with a recommendation to revise the Bylaws to move the annual meeting of the Board to September of each year. Currently, the Bylaws specify that the annual meeting of the Health Care District Board take place in May of each year. The May date creates the possibility of a partial year for an officer's term if their term is ending September 30<sup>th</sup> of the same year. Staff recommends the Board approve the Bylaw revision changing the annual meeting from May to September each year.

**CONCLUSION/ACTION:** Commissioner Sabin made a motion to approve the Annual Meeting Bylaw Revision. The motion was duly seconded by Commissioner Alonso. There being no objection, the motion passed unanimously.

**9A-2 RECEIVE AND FILE:**  
Committee Member Terms.

Dr. Cleare stated that this agenda item presents the Board with an update on the process followed for Committee Member Term assignments. During the March 2019 Board meeting, direction was provided to staff to apply committee member terms in a manner that more evenly distributes terms to avoid situations where many committee members term off of a committee at the same time. Current practice had been to follow the process that the Health Care Act prescribes for Board member terms where the terms always end on September 30<sup>th</sup> at the end of the 4 year term.

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

**9A-3 Staff Recommends a MOTION TO APPROVE:**  
Helicopter Purchase Request.

Ms. Davis stated that this agenda item presents a recommendation for the Board to consider and approve the purchase and completion process for two Air Ambulance helicopters to replace the District's current fleet. Staff recommends the Board authorize the CEO to execute a contract based upon the final term recommendations

of the executive negotiation team and the special aviation counsel hired to assist in the completion of the purchase of two helicopters, which meet the needs of the District's Aeromedical Program.

**CONCLUSION/ACTION: Commissioner Alonso made a motion to approve the Helicopter Purchase. The motion was duly seconded by Commissioner Banner. There being no objection, the motion passed unanimously.**

**10. CEO Comments**

Ms. Davis thanked Dawn Richards for her service at the District. Ms. Richards has resigned effective June 25. She has decided to follow her dreams and will be practicing law. She will be moving to Georgia. We want to thank her for all she has done for the Health Care District.

**11. Board Member Comments**

Commissioner O'Bannon thanked the staff at Lakeside for hosting a great meeting. The tour was phenomenal and the food was excellent. Job well done.

Commissioner Alonso remarked that the new clinic is fabulous. She thinks it will be a big boost for all the patients.

Commissioner Lohmann remarked on how well things are moving along at the hospital. He stated that he received compliments from employees (while touring the hospital) on Ms. Harris and Ms. Dardanella. He thanked Ms. Harris and Ms. Dardanella for their hard work and dedication and asked them to please thank the staff.

**12. CLOSED ATTORNEY CLIENT SESSION**

Pursuant to Florida Statute Ch. 286.011 (8)

The closed meeting took place at this time. All persons currently exited the meeting except the following: Chief Executive Officer, General Counsel and the Health Care District Board.

**13. Establishment of Upcoming Board Meetings**

**July 30, 2019 - Hilton West Palm Beach - 600 Okeechobee Blvd., WPB 33401 (Cypress Room- First Floor)**

- 9:00AM, Health Care District Strategic Planning
- 2:00PM, Joint Meeting with Finance and Audit Committee



**September 2019 (Dates TBD for two TRIM meetings)**

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

**November 26, 2019**

- 2:00PM, Joint Meeting with Lakeside Health Advisory Board

**14. Motion to Adjourn**

There being no further business, the meeting was adjourned.

\_\_\_\_\_  
**Sean O'Bannon, Secretary**

\_\_\_\_\_  
**Date**

**HEALTH CARE DISTRICT OF  
PALM BEACH COUNTY  
BOARD OF COMMISSIONERS**

**Attendance Tracking**

	<b>1/29/19</b>	<b>3/26/19</b>	<b>5/28/19</b>	<b>7/30/19</b>	<b>9/24/19</b>	<b>11/26/19</b>	
Brian Lohmann	<b>x</b>	<b>x</b>	<b>x</b>				
Nancy Banner	<b>x</b>	<b>x</b>	<b>x</b>				
Alina Alonso	<b>x</b>	<b>x</b>	<b>x</b>				
Leslie Daniels		<b>x</b>	<b>x</b>				
Sean O'Bannon	<b>x</b>	<b>x</b>	<b>x</b>				
Cory Neering	<b>x</b>		<b>x</b>				
Ed Sabin	<b>x</b>	<b>x</b>	<b>x</b>				

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

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

**2. Summary:**

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

**3. Substantive Analysis:**

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

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

Last Name	First Name	Degree	Specialty	Appointment	Privileges
Abu	Rebecca	MD	Pediatrics	Initial Appointment	Provisional
Anwar	Temoor	MD	Radiology	Initial Appointment	Provisional
Castillo	Orlando	MD	Radiology	Initial Appointment	Provisional
Courtney	Cynthia	CRNA	Certified Registered Nurse Anesthetist	Initial Appointment	Provisional
Falestiny	Magdy	MD	Internal Medicine	Initial Appointment	Provisional
Iftikhar	Asma	MD	Internal Medicine	Initial Appointment	Provisional
Masse	Patricia	MD	General Surgery	Initial Appointment	Provisional
Moradi	Bijan	MD	Internal Medicine	Initial Appointment	Provisional
Peterson	Bryan	DO	Radiology	Initial Appointment	Provisional
Ramos	Roger	MD	Radiology	Initial Appointment	Provisional
Saleh	Noha	PA	Physician Assistant	Initial Appointment	Provisional
Staszal	John	DO	Radiology	Initial Appointment	Provisional
Sturm	Andrew	MD	Emergency Medicine	Initial Appointment	Provisional
Surace	Joseph	DO	Radiology	Initial Appointment	Provisional

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

Teplicki	Eric	MD	Anesthesiology	Initial Appointment	Provisional
Dochniak	Tina	APRN	Nurse Practitioner	Reappointment	Allied Health Professional
Morad	Mohamad	MD	Nephrology	Reappointment	Active
Shah	Neerav	MD	Cardiology	Reappointment	Active
Weston	Laura	MD	Obstetrics & Gynecology	Reappointment	Active
Williams	Sherida	MD	Obstetrics & Gynecology	Reappointment	Active
Winterrowd	Samantha	MD	Obstetrics & Gynecology	Reappointment	Active

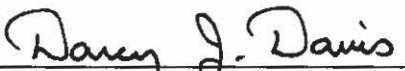
Primary source and secondary source verifications were performed for credentialing and privileging elements in accordance with regulatory requirements. A nationally accredited Credentials Verification Organization (CVO) was utilized to verify the elements requiring primary source verification.

Lakeside Medical Center utilized internal Credentialing staff and the Medical Executive Committee to support the credentialing and privileging process. The Medical Executive Committee is comprised of a multi-specialty panel of practitioners with current privileges at Lakeside Medical Center.

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

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

Reviewed for financial accuracy and compliance with purchasing procedure.

  
 \_\_\_\_\_  
 Dargy J. Davis  
 Chief Executive Officer

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

Lakeside Medical Center  
 Medical Executive Committee  
 \_\_\_\_\_  
 Committee Name

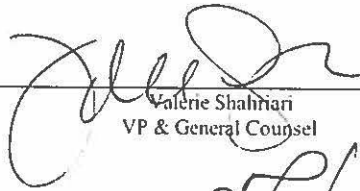
June 3, 2019 and July 1, 2019  
 \_\_\_\_\_  
 Date Approved


**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**6. Recommendation:**

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

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahdari  
VP & General Counsel

  
\_\_\_\_\_  
Belma Andric, MD, MPH  
Chief Medical Officer

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Initial Credentialing and Privileging of Healey Center practitioner(s)**

**2. Summary:**

The agenda item represents the practitioner(s) recommended for initial credentialing and privileging by the Chief Medical Officer.

**3. Substantive Analysis:**

The practitioner(s) satisfactorily completed the credentialing and privileging process. The credentialing and privileging process ensures that all facility practitioners meet specific criteria and standards of professional qualifications; this criterion includes, but is not limited to:

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

Last Name	First Name	Degree	Specialty	Credentialing
Bransgrove	Richard	OD	Optometry	Initial Credentialing
Misdraji	Rosalyn	OD	Optometry	Initial Credentialing
Shipley	David	OD	Optometry	Initial Credentialing

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

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

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

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

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

Reviewed for financial accuracy and compliance with purchasing procedure:

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

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

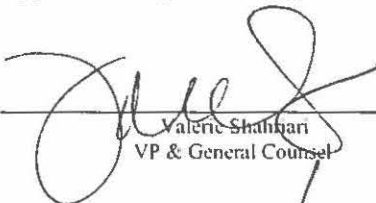
N/A  
\_\_\_\_\_  
Committee Name


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

**6. Recommendation:**

Staff recommends the Board approve the Initial Credentialing and Privileging for the Healey Center practitioner(s).

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahharian  
VP & General Counsel

  
\_\_\_\_\_  
Belma Andric, MD, MPH  
Chief Medical Officer

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Mediated Settlement Agreement and General Release**

**2. Summary:**

This item presents a proposed mediated settlement agreement and general release related to the Perimeter Road Construction matter at Lakeside Medical Center.

**3. Substantive Analysis:**

Mediation for this matter took place on April 30, 2019. The District proposes a settlement of the following:

- Gresham Smith and Partners n/k/a Gresham Smith, shall pay the District the total sum of \$107,500
- Miller Legg & Associates, Inc., shall pay the District the total sum of \$235,000
- Dunkelberger and Tepper, shall pay the District the total sum of \$207,500.

The settlement and general release totaling \$550,000 is attached for your review and approval.

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

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

Reviewed for financial accuracy and compliance with purchasing procedure:

  
 \_\_\_\_\_  
 Darcy J. Davis  
 Chief Executive Officer

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

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

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

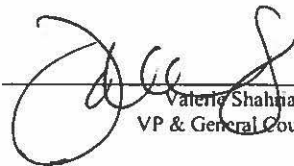


**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**6. Recommendation:**

Staff recommends the Board approve the mediated settlement agreement and general release.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahjari  
VP & General Counsel

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

IN THE CIRCUIT COURT OF THE  
FIFTEENTH JUDICIAL CIRCUIT IN AND FOR  
PALM BEACH COUNTY, FLORIDA

HEALTH CARE DISTRICT OF PALM  
BEACH COUNTY,

Plaintiff,

CASE NO. 50-2013-CA-012963-XXXX-MB

v.

GRESHAM SMITH & PARTNERS, INC.,  
MILLER LEGG & ASSOCIATES, INC.,  
DUNKELBERGER ENGINEERING &  
TESTING, INC., and THOMAS J.  
TEPPER, P.E.,

Defendants.

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**MEDIATED SETTLEMENT AGREEMENT AND MUTUAL GENERAL RELEASE**

WHEREAS, HEALTH CARE DISTRICT OF PALM BEACH COUNTY (“DISTRICT”), Gresham Smith and Partners n/k/a Gresham Smith, a general partnership (“GSP”), MILLER LEGG & ASSOCIATES, INC. (“ML”), DUNKELBERGER ENGINEERING & TESTING, INC.. (“DET”), and THOMAS J. TEPPER, P.E. (“TEPPER”), each a “Party” and collectively known as “Parties,” are in litigation in the 15<sup>th</sup> Circuit Court in Case No. 50-2013-CA-012963-XXXX-MB (“Litigation”); and

WHEREAS, the Parties, rather than continuing to litigate the performance of work and amounts allegedly due, without admission of liability, and as a final compromise of all disputed claims, in advance of a jury trial, have reached a resolution of all alleged claims that were brought and could have been brought in the Litigation and arising out of and/or related to the “Project” (as defined herein) following an April 30, 2019 mediation conference.

1. The Parties hereby stipulate and agree that all claims that were brought or could have been brought by and between the Parties in relation to and/or arising out of GSP's, ML's, DET's, and Tepper's responsibilities for the design, engineering, and construction administration of the Lakeside Medical Center located in Belle Glade, Florida as more fully described in the pleadings in the Litigation (hereafter "Project") and the Litigation are hereby resolved in accordance with the following terms and conditions of this Settlement Agreement and General Mutual Release (hereinafter "Agreement"), with time of the essence as to all dates or deadlines below:

2. **Gresham Smith and Partners n/k/a Gresham Smith, a general partnership, Payment.** The Parties agree that, for settlement purposes, within thirty (30) days following the execution of this Agreement, Gresham Smith and Partners n/k/a Gresham Smith, a general partnership, shall pay to the DISTRICT the total sum of One Hundred Seven Thousand Five Hundred and /100 Dollars (\$107,500.00) made payable via check or wire transfer to "Siegfried Rivera Trust Account" and delivered to Jason Rodgers-da Cruz, Esq., Siegfried, Rivera, Hyman *et al.*, 201 Alhambra Circle, 11<sup>th</sup> Floor, Coral Gables, Florida 33134. GSP and/or any contributing insurer on its behalf do not reserve any rights to recover all or a portion of their payments from each other, any other Party to this Agreement, or any other Party's insurers.

3. **MILLER LEGG & ASSOCIATES, INC.'S PAYMENT.** The Parties agree that, for settlement purposes, within thirty (30) days following the execution of this Agreement, MILLER LEGG & ASSOCIATES, INC., (through its insurers or others on its behalf) shall pay to the DISTRICT the sum of Two Hundred Thirty Five Thousand and 00/100 Dollars (\$235,000.00) made payable via check or wire transfer to "Siegfried Rivera Trust Account" and delivered to Jason

Rodgers-da Cruz, Esq., Siegfried, Rivera, Hyman *et al.*, 201 Alhambra Circle, 11<sup>th</sup> Floor, Coral Gables, Florida 33134. MILLER LEGG & ASSOCIATES, INC. and/or any contributing insurer on its behalf do not reserve any rights to recover all or a portion of their payments from each other, any other Party to this Agreement, or any other Party's insurers.

4. **DUNKELBERGER and TEPPER'S PAYMENT.** The Parties agree that, for settlement purposes, within thirty (30) days following the execution of this Agreement, DET and TEPPER (through its insurers or others on their behalf) shall pay to the DISTRICT the sum of Two Hundred Seven Thousand Five Hundred and 00/100 Dollars (\$207,500.00) made payable via check or wire transfer to "Siegfried Rivera Trust Account" and delivered to Jason Rodgers-da Cruz, Esq., Siegfried, Rivera, Hyman *et al.*, 201 Alhambra Circle, 11<sup>th</sup> Floor, Coral Gables, Florida 33134. DET and TEPPER and/or any contributing insurer on their behalf do not reserve any rights to recover all or a portion of their payments from each other, any other Party to this Agreement, or any other Party's insurers.

5. **Mutual Release of Claims.** Upon delivery and clearance of all of the funds set forth above from Gresham Smith and Partners n/k/a Gresham Smith, a general partnership, to the DISTRICT, and from MILLER LEGG & ASSOCIATES, INC., to the DISTRICT, DUNKELBERGER and THOMAS J. TEPPER, P.E. to the DISTRICT, the PARTIES hereby fully, completely, and forever release each other and their parents, subsidiaries, affiliates, directors, managers, members, officers, shareholders, agents, employees, attorneys, insurers, successors, and assigns from any and all claims and causes of action pertaining to the Project: (a) which were brought or could have been brought by and between them in the Litigation relating to the Project,

including any alleged damages that arose out of or in connection to the Project; (b) related to GSP, ML, DET and/or TEPPER's contracts to perform work or services for the Project and any obligations set forth therein; (c) any claims that arise from or relate to the Project, whether such claims are currently known or unknown, (d) all attorneys' fees, damages, expenses, costs, and interest except as otherwise set forth in this Agreement, and (e) any claims relating to the Project against GSP, ML and DET/TEPPER's insurance carriers, (such carriers are intended third-party beneficiaries of this Agreement). Additionally, any release provided pursuant to this paragraph shall not release any of the Parties from their respective obligations under this Agreement.

6. **Attorneys', Experts' and Mediator's Fees.** The Parties agree that the releases herein include a release of all claims between one another to recover their attorneys' and experts' fees and costs (other than for enforcing this Agreement). notwithstanding any prior agreement amongst the Parties (which is merged into this Agreement). Each Party shall bear and be responsible for its own attorneys' and experts' fees and costs in the Litigation. Each Party will be responsible for its one-fourth (1/4) share of the Mediator's fees and costs.

7. **Enforcement.** The Circuit Court of the 15<sup>th</sup> Judicial Circuit in this Litigation will retain jurisdiction solely for purposes of enforcing the settlement under this Agreement and any prevailing Party in any enforcement efforts or actions shall be awarded its reasonable attorneys' fees and costs incurred from any non-prevailing Party, including fees and costs for any appellate actions. The foregoing shall apply only as to Parties that breach the obligations of this Agreement. Within 15 days after the satisfaction of the payment obligations under this Agreement, the PARTIES through counsel will file and/or submit to the Court a Joint Stipulation of Voluntary Dismissal With

Prejudice (with each party to bear their own attorneys' fees and costs) an Agreed Order adopting that Stipulation, and a Final Disposition Form, as set forth in Composite Exhibit "A" hereto.

8. **No Modification Except in Writing.** This Agreement may not be modified unless in writing and executed by all of the Parties hereto. No waiver of any provisions of the Agreement shall be valid unless in writing and signed by the Party against whom it is sought to be enforced.

9. **Entire Agreement.** This Agreement sets forth the entire understanding of the Parties and no verbal or written warranties or representations have been made or have been relied upon which do not appear in writing within this Agreement. Any reliance on verbal or other representations which do not appear within this Agreement shall be deemed unjustifiable reliance. Each Party hereto is represented by that Party's own counsel (or has had the opportunity to confer with counsel of their own choosing) and has had the benefit of (or the opportunity to have the benefit of) such counsel's advice in reviewing, commenting upon, and modifying this Agreement. This Agreement shall be binding upon the parties' respective representatives, related or affiliated entities, predecessors, successors, and assigns.

10. **No Admission of Liability.** By this Agreement, no Party admits any liability, but rather the Parties have agreed to this settlement as a compromise of disputed claims in the interests of avoiding the costs and uncertainty of continued litigation.

11. **Binding Effect.** This Agreement may be executed in one or more counterparts and by facsimile or PDF, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument and will be as binding as if one executed original. The individuals signing below on behalf of entities represent and warrant that they have the full authority

to bind their respective entities to all of the provisions hereof. A copy hereof shall be as binding as the executed original.

12. **Governing Law.** This Agreement shall be governed by the laws of the State of Florida, without regard to its principles of conflicts of law.

**GRESHAM SMITH AND PARTNERS** n/k/a  
Gresham Smith, a general partnership

COLE, SCOTT & KISSANE  
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[jessica.begona@csklegal.com](mailto:jessica.begona@csklegal.com)

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

/s/Ryan Charlson  
RYAN CHARLSON, ESQUIRE  
Fla. Bar No.: 95033  
*Attorneys for Gresham Smith & Partners,  
Inc.*

**MILLER LEGG & ASSOCIATES, INC.**

DANIELS KASHTAN, P.A.  
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[service-dap@dkdr.com](mailto:service-dap@dkdr.com)

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

/s/Daniel A. Pelz  
DANIEL A. PELZ, ESQUIRE  
Fla. Bar No.: 653160  
*Attorneys for Miller Legg & Associates,  
Inc.*



**DUNKELBERGER ENGINEERING  
& TESTING, INC.**

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**HEALTH CARE DISTRICT OF PALM  
BEACH COUNTY**

By: Darcy J. Davis  
Print Name: Darcy J. Davis  
Title: CEO  
Date: 7/22/19

**BENNETT LEGAL GROUP, P.A.**  
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/s/Michelle B. Kane  
**MICHELLE B. KANE, ESQUIRE**  
Fla. Bar No.: 0139718  
*Attorneys for Dunkelberger Engineering &  
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[sjohnson@siegfriedrivera.com](mailto:sjohnson@siegfriedrivera.com)

/s/Jason Rodgers-da Cruz  
**JASON RODGERS-DA CRUZ, ESQUIRE**  
Fla. Bar No.: 0459976  
*Attorneys for Plaintiff Health Care  
District of Palm Beach County*



**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Lakeside Medical Center Confidential Public Records Request Quarterly Report**

**2. Summary:**

Under the provisions of Florida Statute 395.3035(9)(a), staff shall report in writing to the governing board on the number of records for which a public records request has been made and the records have been declared to be confidential under section 395.3035. This report is attached for Board information.

**3. Substantive Analysis:**

For each such record, the governing Board is provided with a general description of the record, the date on which the record became confidential, whether the public will have access to the record at a future time, and, if so, on what date the public will be granted access to such record. The report also includes each record that had been confidential to which the public has been granted access since the last report.

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

	<b>Amount</b>	<b>Budget</b>
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:

  
 \_\_\_\_\_  
 Darcy J. Davis  
 Chief Executive Officer

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

N/A

\_\_\_\_\_

Committee Name

\_\_\_\_\_

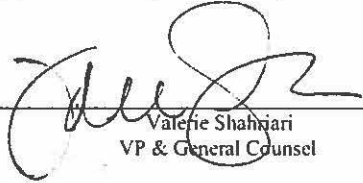
Date Approved

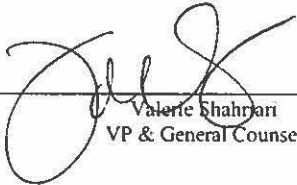
**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**6. Recommendation:**

Staff recommends the Board receive and file the attached Lakeside Medical Center Confidential Public Records Request Quarterly Report.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahjari  
VP & General Counsel

  
\_\_\_\_\_  
Valerie Shahjari  
VP & General Counsel

  
\_\_\_\_\_  
Darryl J. Davis  
Chief Executive Officer

**LAKESIDE MEDICAL CENTER**  
**CONFIDENTIAL PUBLIC RECORDS REQUESTS**

<b><u>Record Description under Section 395.3035</u></b>	<b><u>Date Record Declared Confidential</u></b>	<b><u>Date Record Accessible to Public</u></b>	<b><u>Date Record Released to Public</u></b>
<b>OCTOBER-DECEMBER 2018 - NO REQUESTS DECLARED CONFIDENTIAL</b>	N/A	N/A	N/A
<b>JANUARY-MARCH 2019 - NO REQUESTS DECLARED CONFIDENTIAL</b>	N/A	N/A	N/A
<b>APRIL-JUNE 2019 - NO REQUESTS DECLARED CONFIDENTIAL</b>	N/A	N/A	N/A

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Procurement Controls Audit – Health Care District**

**2. Summary:**

This agenda item provides the Procurement Controls Audit – Health Care District report for committee review.

**3. Substantive Analysis:**

Crowe completed the Procurement Controls Audit – Health Care District, which resulted in five findings, two moderate risk and three low risk. Management responded with an action plan for each issue. The report is included in the Board & Finance and Audit Committee package.

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

	<b>Amount</b>	<b>Budget</b>
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:

  
 \_\_\_\_\_  
 Darcy J. Davis  
 Chief Executive Officer

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

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

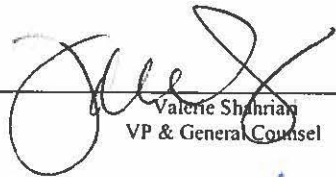
\_\_\_\_\_  
 Date Approved

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**6. Recommendation:**

Staff recommends the Board approve the Procurement Controls Audit – Health Care District report.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahrian  
VP & General Counsel

  
\_\_\_\_\_  
Deborah Hall  
Chief Compliance & Privacy Officer

# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

## OBJECTIVES

- Tested whether internal controls over accounts payable (AP), including vendor set-up and cash disbursements were functioning as Management intended to facilitate the payment of properly supported and approved invoices.
- Tested that requisitions and purchase orders (PO's) were used for purchases and that authorization controls were working as Management intended and in accordance with the purchasing policy.
- Evaluated segregation of duties over AP and Procurement and validated that user provisioning controls worked as Management intended.

## SCOPE

Utilized Data Analytic Techniques (DAT) to examine all transactions and activity related to the District's check register, vendor master file and purchase order file and assess District-wide controls around vendor set-up, purchase authorizations and AP.

**Time Period:** October 1, 2018 - March 31, 2019

**Scope Exclusions:** The audit scope did not include goods and services identified in the Purchasing Policy as exempt from the District's purchase requisition requirements, such as payroll, employee reimbursements, claims paid, patient refunds, legal settlements, fines and penalties. Vendor rebates or discounts were also not included in the scope. Finally, control procedures related to contract requirements and competitive bidding were not included in the audit.

## SUMMARY OF ISSUE RISKS



## CONCLUSION

Although Policies and Procedures were established over the District's purchasing process, and purchase requisitions with their corresponding purchase orders were approved in accordance with the Authority to Approve Matrix, several opportunities to improve the overall effectiveness of the District's Procurement controls were identified:

- A duplicate payment was made to a vendor with a second vendor number. Management will reinforce invoice processing procedures to identify and prevent duplicate payments and seek reimbursement for the duplicate payment identified.
- Improve control activities to maintain the vendor master file for unused vendors, duplicate vendor records and employees inappropriately listed in the vendor master.
- Monitor and identify unused PO's that are open for more than 60 days and close out if appropriate.
- Enforce segregation of duties through proper system user access for employees with access to create a new vendor, enter invoices and print checks.
- Enforce segregation of duties through proper system user access for employees with inappropriate access to AP system functions.





# Procurement Controls Audit - Health Care District

Date: July 08, 2019

Location: Health Care District of Palm Beach County

## ISSUE 1: A Duplicate Payment Was Made

## ISSUE RISK

Moderate Risk

### WHAT IS CAUSING THE ISSUE?

Supervision: Personnel created a new vendor name without deactivating the prior vendor that changed name.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Prevent inappropriate or unauthorized purchases. Establish internal controls to reduce the risk of fraud, misconduct or errors.

### WHAT IS EXPECTED?

System controls prevent duplicate payments when the invoice number and the vendor number match. AP Coordinators check for potential duplicate payments for invoices with a vendor that had a name change.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Personnel responsible for creating a new vendor are also expected to review the Vendor Master File for a duplicate vendor. Management will reinforce current procedures used by AP to identify a duplicate vendor when a new vendor is created. If an active vendor has a name change, AP will work with Purchasing to close out PO's that are attached to the old vendor name. This will allow AP to deactivate the old vendor number and name. Management will also request a refund from the vendor for the duplicate payment.

08/30/2019  
Sabrina Thornton - Manager,  
Payroll and Accounts Payable

### WHAT ARE THE FINDINGS?

Crowe utilized Data Analytics to analyze the District's AP check register for potential duplicate payments made during the October 2018 through March 2019 test period. One duplicate payment was identified in the amount of \$722.71. The payment was made to a vendor that had two different vendor numbers in the Vendor Master File. Management indicated a new vendor was created because of a name change and a duplicate payment was made to the same vendor with a second vendor number.





# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

## ISSUE 3: No Process to Monitor Open Purchase Orders

## ISSUE RISK

Low Risk

### WHAT IS CAUSING THE ISSUE?

**Policies and Procedures:** There was no procedure in place to analyze and close out purchase orders open more than 60 days.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Prevent inappropriate or unauthorized purchases. Establish internal controls to reduce the risk of fraud, misconduct or errors.

### WHAT IS EXPECTED?

To reduce the risk of inappropriate or unauthorized purchases, there should be a process to monitor open/unused purchase orders and close them out after a period of time, typically 60 days.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will develop a quarterly procedure to formally analyze open purchase orders older than 60 days and close out the Purchase Order if it is no longer needed.

09/30/2019  
Robert Forchin - Manager,  
Accounting & Purchasing

### WHAT ARE THE FINDINGS?

The District renews its purchase orders for each fiscal period and closes out old PO's not used in the prior year during the new fiscal period. Crowe examined the District's PO file and noted 194 purchase orders that were issued between October 2018 and March 2019, and were still open at the end of June 2019.

# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

## ISSUE 2: Vendor Master Maintenance Controls Could Be Strengthened

### ISSUE RISK

Moderate Risk

### WHAT IS CAUSING THE ISSUE?

**Policies and Procedures:** Formal search for duplicate vendors, unused vendors, and employees inappropriately included in the Vendor Master File was not performed.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

- Maintain the Vendor Master data to include examination for possible duplicate vendors, fictitious vendors or employees listed as vendors
- Prevent inappropriate or unauthorized purchases. Establish internal controls to reduce the risk of fraud, misconduct or errors.

### WHAT IS EXPECTED?

To reduce the risk of fraud, errors or duplicate payments, the Vendor Master File should be periodically examined for duplicate and unused vendors and vendor records inappropriately established for employees. The District's procedure is to pay employees from the payroll system, unless it is necessary to issue an AP check for specific reasons, such as petty cash reimbursement, patient refunds or contractor services.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will develop a formal annual vendor master maintenance procedure that includes an analysis of the Vendor Master File to identify duplicate vendors, unused vendors and current or former employees inappropriately listed as active vendors. Management will deactivate vendors no longer needed in the Vendor Master File.

09/30/2019  
Sabrina Thornton - Manager,  
Payroll and Accounts Payable

### WHAT ARE THE FINDINGS?

Crowe applied Data Analytics to the District's Vendor Master File to search for potential duplicate vendor records, unused vendors and current or former District employees inappropriately listed as active vendors. There were 1,990 active vendors in the Vendor Master File on July 10, 2019. The search revealed 947 unique vendor numbers that were active in the Vendor Master File but no payment activity between October 2018 and June 2019, eight duplicate vendor records, and six current or former District employees included in the Vendor Master File as active vendors. Crowe noted there were no payments made to any of these six vendors during the October 2018 to March 2019 test period.

# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

## ISSUE 3: No Process to Monitor Open Purchase Orders

## ISSUE RISK

Low Risk

### WHAT IS CAUSING THE ISSUE?

**Policies and Procedures:** There was no procedure in place to analyze and close out purchase orders open more than 60 days.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Prevent inappropriate or unauthorized purchases. Establish internal controls to reduce the risk of fraud, misconduct or errors.

### WHAT IS EXPECTED?

To reduce the risk of inappropriate or unauthorized purchases, there should be a process to monitor open/unused purchase orders and close them out after a period of time, typically 60 days.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will develop a quarterly procedure to formally analyze open purchase orders older than 60 days and close out the Purchase Order if it is no longer needed.

09/30/2019  
Robert Forchin - Manager,  
Accounting & Purchasing

### WHAT ARE THE FINDINGS?

The District renews its purchase orders for each fiscal period and closes out old PO's not used in the prior year during the new fiscal period. Crowe examined the District's PO file and noted 194 purchase orders that were issued between October 2018 and March 2019, and were still open at the end of June 2019.



# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

## ISSUE 4: User Access Profile Did Not Enforce Segregation of Duties over AP Functions

### WHAT IS CAUSING THE ISSUE?

Resource Alignment: User access required for employee to perform other actions created a segregation of duties issue.

### WHAT IS EXPECTED?

Properly restricted user access profiles enforce segregation of duties and prevent the ability for one person to carry out incompatible duties. The ability to create new vendors, enter invoices and print checks should be restricted to appropriate personnel authorized by Management to perform these functions, and no single employee should have the ability to perform all 3 functions. If the system does not restrict access to specific individuals or activities, a compensating control should be in place to monitor activity for unauthorized transactions.

### WHAT ARE THE FINDINGS?

Crowe identified 1 user in the Finance Department with system access to create a vendor, enter a payable and print a check. Management indicated that this employee does not enter payables or print checks as part of their daily responsibilities, but it is necessary for them to have access to the "May Enter Payables" function in order to create alternate vendors for invoices where the vendor requires payment issued to separate addresses or bank accounts. A compensating control existed in the form of a weekly reconciliation of the AP Cash Requirement report.

## ISSUE RISK

Low Risk

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain segregation of duties over Purchasing and AP functions

### WHAT ACTIONS WILL MANAGEMENT TAKE?

Management will work with the General Ledger software vendor and the District's IT department to assess if the access profile can be modified for this employee to strengthen segregation of duties while maintaining the ability to perform all required job duties.

08/30/2019  
Sabrina Thornton - Manager, Payroll and Accounts Payable

# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

## ISSUE 5: Users with Inappropriate Access to AP Function in the District's General Ledger System

## ISSUE RISK

Low Risk

### WHAT IS CAUSING THE ISSUE?

Supervision: Management did not consider all users with access to AP functions.

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain segregation of duties over Purchasing and AP functions

### WHAT IS EXPECTED?

Properly restricted user access profiles enforce segregation of duties and prevent the ability for one person to carry out incompatible duties.

### WHAT ACTIONS WILL MANAGEMENT TAKE?

A formal request was issued to IT during the audit to remove the inappropriate user access of the two personnel. Also, Management will request that IT provide user profile reports which include all users with access to AP functions in FinancePlus, including source code, which will facilitate the quarterly reconciliation of user access to FinancePlus.

09/30/2019  
Sabrina Thornton - Manager,  
Payroll and Accounts Payable

### WHAT ARE THE FINDINGS?

Two users outside the Finance department had access to the "Supervisor for Accounts Payable" role in the general ledger module of the Accounting system (FinancePlus). It was determined that access should be restricted to the Accounts Payable Manager. Crowe confirmed that the users with access to the "Supervisor for Accounts Payable" role did not also have inappropriate access to other AP functions in FinancePlus.

Management performed quarterly reconciliations of user profiles with access to all AP functions in FinancePlus, but missed the users with inappropriate access because the reports used for this reconciliation considered only employees in the AP Manager's group, not all District employees with access to the AP functions.



# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

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## CONTEXT

Maintaining control over expenditures is vital for effective financial management and to mitigate the risk of inappropriate payments. Ineffective controls around vendor set-up, purchase authorizations and accounts payable could create financial issues for the District. An independent assessment of the relevant risks around the District's procurement processes was included on the FY 2019 Audit Plan to identify and address any control gaps that may exist. Total payments made by the District through the AP check register in FY 2018 was \$87mm and \$80mm in FY 2019 through YTD 6/30/2019. Finally, there were 1,990 total active vendors at 7/10/2019 and 162 new vendors added in FY 2018.

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## OTHER OBSERVATIONS

A 3-way match process was not in place for the processing of invoices received from a vendor or supplier. Invoices paid by Accounts Payable are matched to the corresponding purchase order prepared by the District, but there is no comparison of the goods or services ordered to a corresponding receiving report that validates what was received was actually ordered by the District. Management was aware of this condition, noting that the current accounting system, FinancePlus, requires manually intensive procedures to complete a 3-way match. Management indicated that a 3-way match process will be developed when a new accounting system is implemented in the upcoming fiscal year.

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## 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.

# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

---

## REPORT ACCEPTANCE

---

Darcy Davis, Chief Executive Officer

Date

---

Deborah Hall, Chief Compliance & Privacy Officer

Date

---

## COPIES

Val Shahriari, VP & General Counsel

Robert Forchin, Manager, Accounting & Purchasing

Sabrina Thornton, Manager, Payroll and Accounts Payable

---

## AUDITORS

Harry Torres, Healthcare Risk Audit Senior Manager

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. This report and the information contained herein (the "Report") is intended solely for the use of the authorized employees of the client named herein for the purposes set forth herein. The Report is strictly confidential and shall under no circumstances be disclosed to any other party without the prior written consent of Crowe Healthcare Risk Consulting LLC ("Crowe").

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 BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Internal Audit Plan 2019-2020 Status Update and Follow-Up of Management Action Plan Items for Completed Internal Audits**

**2. Summary:**

This agenda item provides the Internal Audit Plan 2019-2020 Status Update and Follow-Up of Management Action Plan Items for Completed Internal Audits, for Board review and approval.

**3. Substantive Analysis:**

Since the 5/28/19 Committee meeting 1 internal audit on the approved internal audit plan has been completed. The FY 2019-2020 Internal Audit Plan includes 13 internal audits/projects. There is 1 internal audit in fieldwork phase, 1 in reporting and 1 in the planning stage. 7 internal audits out of 13 on the internal audit plan have not started.

Per request of the District, Crowe would like to replace the Compliance Effectiveness Assessment project with a Coding Compliance Monitoring Inpatient/ER/Category 2 audit at LMC. This will allow Management to adequately staff and develop the Compliance Department under new leadership.

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.



**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
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**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:

  
 \_\_\_\_\_  
 Darcy J. Davis  
 Chief Executive Officer

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

N/A  
 \_\_\_\_\_  
 Committee Name \_\_\_\_\_  
Date Approved

**6. Recommendation:**

Staff recommends the Board approve the Internal Audit Plan 2019-2020 Status Update and Follow-Up of Management Action Plan Items for Completed Internal Audits.

Approved for Legal sufficiency:

  
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 Valérie Shafiqian  
 VP & General Counsel

  
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 Deborah Hall  
 Chief Compliance & Privacy Officer

Health Care District of Palm Beach County  
Internal 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	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	Complete Pending Audit Committee Approval	0	2	3	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	Fieldwork				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	Planning				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	Not Started				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	LMC	Clinical	4	Coding Compliance Monitoring Inpatient/ER/Cate gory 2	FULL AUDIT	Crowe Risk Assessment	Added/Not Started				When coding monitoring procedures are reduced, related risks increase. Management implemented procedures to self-audit the coding process. This includes increasing staff over this function and bringing in outside providers to assist with oversight. With new procedures implemented, an audit can evaluate manual coding processes in place, Emergency Department codes, transfers and observation hours in the ED.
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.

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

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	Not Applicable	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.
									0 3 3

REMOVE:

9	District	Compliance	4	Compliance Effectiveness Assessment	PROJECT	Crowe Risk Assessment	Replaced	Not Applicable	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.
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ADD:

9	LMC	Clinical	4	Coding Compliance Monitoring Inpatient/ER/Category 2	FULL AUDIT	Crowe Risk Assessment	Added/Not Started		When coding monitoring procedures are reduced, related risks increase. Management implemented procedures to self-audit the coding process. This includes increasing staff over this function and bringing in outside providers to assist with oversight. With new procedures implemented. An audit can evaluate manual coding processes in place. Emergency Department codes, transfers and observation hours in the ED.
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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	
Pharmacy Specialist			(11) Drug Diversion	
Compliance Specialist			(9) Coding Compliance Monitoring Inpatient/ER/Category 2	(12) Payer Quality Incentive Bonuses



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

**OPEN ACTION PLANS**

AUDIT NAME	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	<p>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.</p> <p>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.</p> <p><b>CROWE COMMENT:</b> The Director of Revenue Cycle role is currently staffed through contracted services. Management will finalize action plan items when the position is permanently staffed.</p>	6/30/2019	9/30/2019	Fred Fabien	Moderate
Controlled Substances 2019 -10		Inventory Not Recorded in Finished Form	Inventory Recorded In Finished Form	<p>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.</p> <p>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.</p>	10/1/2019		Hyla Fritsch	Low
Credit Balance	2019-11	Credit Balances Not Resolved Timely at LMC, Clinics and Aeromed	Implement Process to Resolve Credit Balances Timely	<p>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.</p> <p>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.</p> <p><b>CROWE COMMENT:</b> The Director of Revenue Cycle role is currently staffed through contracted services. Management will finalize action plan items when the position is permanently staffed.</p>	6/30/2019	9/30/2019	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	<p>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.</p> <p>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.</p> <p><b>CROWE COMMENT:</b> The Director of Revenue Cycle role is currently staffed through contracted services. Management will finalize action plan items when the position is permanently staffed.</p>	6/30/2019	9/30/2019	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	<p>HCDPBC management will request Crothall Healthcare to provide quarterly medical device inventory adjustments.</p> <p><b>CROWE COMMENT:</b> Management stated that they are waiting on Crothall to respond on the details on how they will introduce the changes in the process.</p>	3/29/2019	7/31/2019	Dennis Dzurovski	Low
Medical Device Security Assessment	2019 - 07	IT and Clinical Engineering Do Not Have Oversight Over Biomedical Device Purchases	Track Medical Device Security-Related Attributes	<p>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.</p> <p><b>CROWE COMMENT:</b> 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 completed.</p>	3/29/2019	7/31/2019	Dennis Dzurovski	Moderate
Medical Device Security Assessment	2019 - 07	Security-Related Medical Device Attributes Are Not Maintained	Establish Medical Device Network Segment	<p>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.</p>	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	<p>IT Management will direct with the external vendor who completes the FY2019 IT Risk Assessment to include medical device threats, risks, and controls.</p>	11/30/2019		Cindy Yarbrough	Moderate

Health Care District of Palm Beach County

Follow-up of Management Action Plan Items for Completed Internal Audits

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
Patient 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.  <u>CROWE COMMENT:</u> Turn-over in the Director of Operations, Clinic role has delayed action plan. Management indicated implementation is not complete but is currently in progress.	3/31/2019	7/31/2019	Terry Megiveron	Low
Patient 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 KPI's/ metrics to assess the overall benefit and effectiveness of the QMB certification program. The established metrics will be reviewed quarterly.  <u>CROWE COMMENT:</u> Management is working with vendor to obtain sufficient historical data and develop relevant KPI's/metrics to assess the overall benefit and effectiveness of the QMB certification program.	6/30/2019	8/30/2019	Tabatha McCallister	Low
Procurement Controls Audit	2020-02	A Duplicate Payment Was Made	Research Duplicate Payment Identified and Request Refund from Vendor	Management will reinforce current procedures used by AP Coordinators to check for potential duplicate payments if a vendor had a name change. Management will request a refund from the vendor.	8/30/2019		Sabrina Thornton	Moderate
Procurement Controls Audit	2020-02	No Process to Monitor Open Purchase Orders	Develop Procedures to Close Old Purchase Orders	Management will develop a quarterly procedure to formally analyze open purchase orders older than 60 days and close out the Purchase Order if it is not used.	9/30/2019		Robert Forchin	Low
Procurement Controls Audit	2020-02	User Access Profile Did Not Enforce Segregation of Duties over AP Functions	Continue Compensating Control and Assess Opportunity to Remove Access for Printing Vendor Checks	Management will work with the General Ledger software vendor and the District's IT department to assess if the access profile can be modified for this employee to strengthen segregation of duties while maintaining the ability to perform all required job duties.	8/30/2019		Sabrina Thornton	Low
Procurement Controls Audit	2020-02	Users with Inappropriate Access to AP Function in the District's General Ledger System	Remove Users with Inappropriate Access to AP Function in FinancePlus and Obtain Access Reports with all Listed Users	A formal request was issued to IT during the audit to remove the inappropriate user access of the two personnel. Also, Management will request that IT provide user profile reports which include all users with access to AP functions in FinancePlus, which will facilitate the quarterly reconciliation of user access to FinancePlus.	9/30/2019		Sabrina Thornton	Low
Procurement Controls Audit	2020-02	Vendor Master Maintenance Controls Could Be Strengthened	Annual Vendor Master File Maintenance	Management will develop a formal annual vendor master maintenance procedure that includes an analysis of the Vendor Master File to identify duplicate vendors, unused vendors and current or former employees inappropriately listed as active vendors. Management will deactivate vendors no longer needed in the Vendor Master File.	9/30/2019		Sabrina Thornton	Moderate
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.  <u>CROWE COMMENT:</u> The April and July quarterly meetings did not occur. Management has indicated that the ADP implementation scheduled for October 2019 may eliminate this risk, but the Payroll department continues to address the accrual of PTO on hours exceeding 80, with managers on an individual basis. Management will finalize the action plan item after ADP implementation is complete.	3/31/2019	10/31/2019	Sabrina Thornton	Moderate

Health Care District of Palm Beach County

Follow-up of Management Action Plan Items for Completed Internal Audits

			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.	3/31/2019	10/31/2019	Sabrina Thornton	Moderate
				<p><b>CROWE COMMENT:</b>  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.</p>				
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"> <li>• 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.</li> <li>• 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.</li> <li>• Management will reinforce procedures to compare invoices received to the contract terms prior to submitting for payment.</li> </ul> <p><b>CROWE COMMENT:</b>  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	7/31/2019	Terry Megiveron	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><b>CROWE COMMENT:</b>  Management is currently assessing alternate solutions to the current vendor. Implementation of action plan items is currently on-going.</p>	4/30/2019	8/30/2019	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><b>CROWE COMMENT:</b>  Management has not fully implemented action item. Some tools and procedures have been developed. Turn-over in the LMC Hospital Administrator position has delayed action plan. Full implementation is in progress.</p>	4/30/2019	8/30/2019	Stephanie Dardanello	Moderate

Health Care District of Palm Beach County

Follow-up of Management Action Plan Items for Completed Internal Audits

Third Party Vendor Management	2019 - 09	Establish Procedures Around Vendor Performance Monitoring	Develop District-wide Procedures and Guidelines Over Vendor Performance Monitoring and Management	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.	4/30/2019	8/30/2019	Dawn Richards	Low
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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.

**CROWE COMMENT:**

Management requested Crowe provide sample guidance and procedures that represents Leading Practices. Crowe provided additional guidance 5/8/2019.

**ACTION PLANS COMPLETED SINCE THE LAST AUDIT COMMITTEE MEETING ON 5/28/19:**

AUDIT NAME	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	FOLLOW-UP COMMENTS
Controlled Substances	2019 -10	Pharmacy Record Keeping is Non-Compliant with DEA Requirements	DEA Filing System	Pharmacy Management developed 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"> <li>• 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 was added)</li> <li>• Dated controlled substance invoices</li> <li>• Biennial inventories</li> <li>• DEA registrant license certification</li> <li>• Power of Attorney (POA) Forms used to delegate the ordering of Schedule II controlled substances</li> <li>• DEA 106 Forms for theft or loss of controlled substances (as applicable)</li> <li>• DEA 41 Forms for registrant record of controlled substances destroyed (as applicable)</li> <li>• Records of controlled substances transferred to another DEA registrant (as applicable)</li> <li>• Expired controlled substance records</li> <li>• Provider prescriptions (or placeholder to location)</li> <li>• Signed Schedule II CSOS subscriber agreement</li> </ul>	6/1/2019		Hyla Fritsch	Completed
			Checklist Process	Management developed a checklist process to monitor the DEA File to validate all controlled substance records are current, complete and include all records for a closed loop system.	6/1/2019		Hyla Fritsch	Completed
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates Due to Incorrect Leave Anniversary Codes	Implement a Written Policy & Procedure	The Payroll Manager updated the procedures to include information for correctly establishing rehired employees in the Finance Plus system. This included inclusion of the correct Leave Anniversary Date and Leave Anniversary Code based on their rehire date. The updated written procedure was shared with Human Resources management.	3/31/2019	5/30/2019	Sabrina Thornton	Completed



**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Lakeside Medical Center Pharmacy Clean Room Renovation Costs**

**2. Summary:**

The agenda item presents the renovation costs of the existing pharmacy for compliance with 797 and 800 clean room standards intended for compounding and IV mixing.

**3. Substantive Analysis:**

An RFQ was issued April 29, 2019 for design/build and other related services for the pharmacy clean room upgrade project at Lakeside Medical Center. Lego Construction Company was selected based on the RFQ award process.

Attached to this agenda item is Lego's Design Build schedule and cost proposal for the pharmacy clean room project. The cost for the project is \$659,193.

The FY2019 budget includes \$394,000 for this project. That budgeted amount was estimated prior to the RFQ process and receipt of the formal proposal from the contractor. Since the costs exceed the budgeted amount, the newly received proposed costs for the project need to be approved during this Joint Health Care District and Finance/Audit Committee meeting. The additional costs will be funded through savings in other areas of the FY2019 budget.

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

	<b>Amount</b>	<b>Budget</b>
Capital Requirements	\$659,193	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:

  
 \_\_\_\_\_  
 Darryl J. Davis  
 Chief Executive Officer

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

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

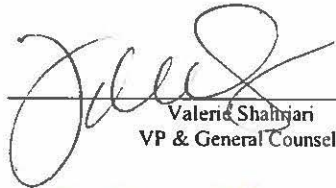
\_\_\_\_\_  
 Date Approved

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**6. Recommendation:**


Staff recommends the Board approve the Lakeside Medical Center Pharmacy Clean Room Renovation Costs.

Approved for Legal sufficiency:



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Valeri Shahrjari  
VP & General Counsel



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Thomas W. Cleare  
VP of Strategy



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Darcy J. Davis  
Chief Executive Officer

**MC Pharmacy Clean Room Upgrade**

Date	July 15, 2019	Strategic Target Budget	
Campus	Lakeside Medical Center	Occupancy Date	TBD
Project Name	Pharmacy Clean Room	Budget Name	Stage 2

**Pre-Design**

Task	% of Construction	Total
Planning	0.00%	
Development	0.00%	
Environmental	0.00%	\$ -
Testing & Miscellaneous	0.00%	\$ 2,000
<b>Total Pre-Design</b>		<b>\$ 2,000</b>

HZNIAT tes

**Professional Services**

Task	% of Construction	Total
Design & Engineering - Fee		included in construction cost
Design & Engineering - Reimbursables	0.00%	included in construction cost
Design & Engineering - Supplemental Services	0.00%	included in construction cost
Project Management	0.00%	included in construction cost
Preconstruction Services	0.00%	included in construction cost
Other (Commissioning, Private Provider)	0.00%	\$ 2,000
Permit Fees (BG, AHCA)	2.75%	\$ 14,370
<b>Total Professional Services</b>		<b>\$ 16,370</b>

T&B  
Local & Sta

**New Construction**

Task	Area (ft <sup>2</sup> )	\$/ft <sup>2</sup>	Total
LEGO Design Build Proposal	200	\$	522,563
		\$	-
		\$	-
		\$	-
<b>Sub-Total Construction</b>		<b>\$</b>	<b>522,563</b>

**Enabling Projects**

Task	Area (ft <sup>2</sup> )	\$/ft <sup>2</sup>	Total
moving		\$	2,000
		\$	-
		\$	-
<b>Sub-Total Construction</b>		<b>\$</b>	<b>2,000</b>

**Additional Construction Fees**

Task	% of Construction	Total
LEED Silver (2%)	0.00%	\$ -
Responsible Wages	0.00%	\$ -
Department of Business Development	0.00%	\$ -
Escalation	0.00%	\$ -
UAP/OIG Fees	0.00%	\$ -
<b>Sub-Total Additional Construction Fees</b>		<b>\$ -</b>
<b>Total Construction Cost</b>		<b>\$ 524,563</b>

**Other Projects**

Task	Area (ft <sup>2</sup> )	\$/ft <sup>2</sup>	Total
Duct Cleaning		\$	2,000
<b>Total Other Projects</b>		<b>\$</b>	<b>2,000</b>

**Owner Furnished Equipment**

Task	% of Construction	Total
Signage	0.25%	\$ 1,311
Art in Public Places	0.00%	\$ -
Non Medical Equipment	0.00%	\$ -
Medical Equipment	0.00%	\$ 50,000
Furniture & Fixtures	0.00%	\$ -
Information Systems (includes Telecomm.)	2.00%	\$ 10,491
<b>Total OFE</b>		<b>\$ 61,803</b>

**Owner Contingency**

Task	% of Construction	Total
Contingency	10.00%	\$ 52,456

**Land/Financing**

Task	% of Construction	Total
Land/Financing		\$0
<b>Total Land</b>		<b>\$0</b>

<b>TOTAL PROJECT COST</b>	<b>\$</b>	<b>659,193</b>
	<b>\$/SQ.FT.</b>	<b>3,296</b>
<b>CONSTRUCTION VS TOTAL PROJECT COST</b>		<b>79.58%</b>



Date: 7/15/2019

Lakeside Medical Center Pharmacy & Clean room upgrades

Division	Description	Unit	Quantity	Unit Cost	Total Cost	Notes
1	General Conditions (Based on 2 months construction)	LS	1	\$ 92,984.20	\$ 92,984.20	
2	Existing conditions, demolition, floor protection etc.	LS	1	\$ 10,000.00	\$ 10,000.00	
2	ICRA (2 machines for 2 months), sticky mats, partitions etc.	LS	1	\$ 15,000.00	\$ 15,000.00	
3	Concrete cutting, patching & GPR*	LS	1	\$ 4,000.00	\$ 4,000.00	Didn't have this cost in the Estimate submitted earlier
6	Cabinetry repairs/patching (Desks etc.)	LS	1	\$ 6,800.00	\$ 6,800.00	
7	Roofing (Flashing, patching etc. by a Bonded roofer)(Warranty is by Murton Roofing)	LS	1	\$ 5,000.00	\$ 5,000.00	
7	Fire Caulking*	LS	1	\$ 2,000.00	\$ 2,000.00	Didn't have this cost in the Estimate submitted earlier
8	Bessam break away doors including installation (2 Doors)	LS	1	\$ 12,442.42	\$ 12,442.42	
8	Signed & Sealed shop drawings for the doors	LS	1	\$ -	\$ -	Not required because these are Interior doors
8	Remove & replace the door between the Pharmacy & the work areas*	LS	1	\$ 6,000.00	\$ 6,000.00	Didn't have this cost in the Estimate submitted earlier
8	Pass through windows (Material and delivery)	EA	2	\$ 1,000.00	\$ 2,000.00	
8	Pass through windows installation for 2 windows	LS	1	\$ 500.00	\$ 500.00	
9	Acoustical ceiling w/Aluminum grid (Washable and the specified manufacturer)	LS	1	\$ 6,050.00	\$ 6,050.00	
9	Flooring (Welded sheet vinyl with a 6" cove) (includes demo & installation)	LS	1	\$ 6,150.00	\$ 6,150.00	
9	Moisture test for flooring	LS	1	\$ 500.00	\$ 500.00	
9	Moisture mitigation before installing the New floor if the test results are unsatisfactory	LS	1	\$ 3,500.00	\$ 3,500.00	Owner allowance based on field conditions & results. Will be credited if not used
9	Drywall scope of work (Including miscellaneous patch & repairs)	LS	1	\$ 17,000.00	\$ 17,000.00	
9	Painting	LS	1	\$ 5,000.00	\$ 5,000.00	
10	Acrobyn Wall Guards and Corner Guards*	LS	1	\$ 5,000.00	\$ 5,000.00	Didn't have this cost in the Estimate submitted earlier
13	Fire Sprinklers - Relocate existing heads if required (\$500 per head approx.)*	LS	1	\$ 3,000.00	\$ 3,000.00	Didn't have this cost in the Estimate submitted earlier (Owner allowance, Will be credited if not used)
15	Mechanical (Includes demolition, New exhaust fans, HEPA filters, Controls, T&B, AHU adjustments etc)*	LS	1	\$ 107,500.00	\$ 107,500.00	Subcontractor gave a credit of \$2,500. Therefore the number went down
15	HOOD Connection and Certification*	LS	1	\$ 3,000.00	\$ 3,000.00	Included as an Allowance (Refer to Qualifications)
15	Plumbing (New sink in the Ante room)	LS	1	\$ 10,000.00	\$ 10,000.00	
16	Electrical (New fixtures, power to the New units, conduit raceways & wiring etc.)	LS	1	\$ 32,000.00	\$ 32,000.00	
16	Electrical (Motorized dampers interlock with FA & FA Re-Certification)*	LS	1	\$ 30,000.00	\$ 30,000.00	Didn't have this cost in the Estimate submitted earlier. This is the cost provided by the Subcontractor. It includes the fire alarm work to be done by the Electrical subcontractor and then Re-Certifying the existing panel by Siemens

Total Hard Cost \$ 385,426.62

Design & Administration Costs	
Gurri Matute Design fee	\$ 52,000.00
PreConstruction fee (Includes 25% Estimator for 2 months)	\$ 5,893.22
Total Hard Cost including design	\$ 443,319.84
GC Fee@15%	\$ 66,497.98
Subtotal	\$ 509,817.82
Bond@1.5%	\$ 7,647.27
Insurances including General Liability@1%	\$ 5,098.18
Contingency (By owner)	\$ -
<b>Total project Cost</b>	<b>\$ 522,563.26</b>

TBD by the Owner

**Lakeside Medical Center Pharmacy Renovations - Preliminary Milestone Schedule**

Date 7/15/2019

Activity	Duration	FROM	TO
Notice to Proceed	1 days	7/26/2019	7/26/2019
A/E Design (6 Weeks)	42 days	7/26/2019	9/6/2019
Permitting with the City (4 Weeks)	28 days	9/6/2019	10/4/2019
Submittals (4 Weeks, included receiving them from the Subs and getting them approved by the A/E)(We are assuming that these can be done during Permitting)	28 days	9/6/2019	10/4/2019
Equipment and material lead time* (8 weeks)	56 days	10/4/2019	11/29/2019
Construction including all the inspections and AHCA (8 Weeks) (Starting 4 weeks after the equipment is released & not waiting all 8 weeks)	56 days	11/1/2019	12/27/2019
<b>Total Time for Design &amp; Construction 154 days</b>			



\*Lead time is for the Mechanical fans, light fixtures, Bessam break away doors, Exit door, Sheet Vinyl floor, ACT etc.  
This schedule assumes that the Hoods provided by the owner will be arriving on time and doesn't affect construction.



**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Healthy Palm Beaches Certificate of Authority**

**2. Summary:**

The agenda item presents a recommendation to surrender the Healthy Palm Beaches Certificate of Authority.

**3. Substantive Analysis:**

Healthy Palm Beaches was originally incorporated by the District in 1994 as a not-for-profit Health Maintenance Organization. Healthy Palm Beaches operated a Medicaid HMO, Personal Health Plan, until 2014 and a Health Flex limited benefit plan, Vita Health, until 2015.

Since sun-setting the two health plans, Healthy Palm Beaches has administered the claims runout. The past 2 years, representatives from the Florida Office of Insurance Regulation have reached out to see if we were going to surrender our Certificate of Authority since we no longer operate any health plans. Staff has assessed the possibility of starting another health plan over the past few years and determined it is unlikely the District would return to health plan operations. As a result, staff is recommending that we surrender the Certificate of Authority.

By surrendering the Certificate, the District will no longer be required to dedicate staff resources to submit quarterly filings and to meet other Office of Insurance requirements, including the on-site financial conditions examination, thus reducing the cost to the organization for supporting an inactive entity.

If the District decides in the future that it wants to operate a health plan again, there is a process available to re-apply for a new Certificate of Authority.

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

	<b>Amount</b>	<b>Budget</b>
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:

  
 \_\_\_\_\_  
 Darcy J. Davis  
 Chief Executive Officer

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

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

N/A

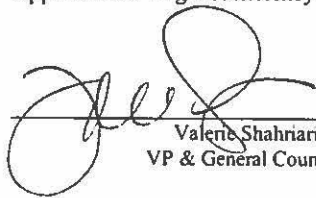
\_\_\_\_\_  
Committee Name

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

**6. Recommendation:**

Staff recommends the Board approve surrendering the Healthy Palm Beaches Certificate of Authority.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valeri Shahriari  
VP & General Counsel

  
\_\_\_\_\_  
Thomas W. Cleare  
VP of Strategy

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer



**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Health Care District Financial Statements**

**2. Summary:**

The YTD June 2019 financial statements for the Health Care District are presented for Board review.


**3. Substantive Analysis:**

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

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

	<b>Amount</b>	<b>Budget</b>
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:

  
 \_\_\_\_\_  
 Darcy J. Davis  
 Chief Executive Officer

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

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

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

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**6. Recommendation:**

Staff recommends the Board receive and file the YTD June 2019 Health Care District financial statements.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahrian  
VP & General Counsel

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer



# **Health Care District of Palm Beach County**



**FINANCIAL STATEMENT**

**June 2019**

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## MEMO

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To: Finance Committee

From: Darcy J Davis, Chief Executive Officer

Date: July 17, 2019

Subject: Management Discussion and Analysis of June 2019 Health Care District Financial Statements

The June statements represent the financial performance for the nine months of the 2019 fiscal year for the Health Care District. Total revenue is favorable to budget by \$5.3M, due primarily to the Primary Care Clinic grant recognition and higher returns on investments related to the short term investment strategy. Expenses before depreciation are significantly (\$2.0M) better than budget. Year to date, the consolidated net margin is a positive \$7.3M.

The General Fund YTD revenue is over budget by \$2.0M. The favorable variance resulted primarily from an appreciation of \$1.9M in the unrealized fair market value of investments. Additionally, the outsourcing of subrogation recoveries resulted in the collection of \$1.3M of subrogation lien revenue compared to prior year of \$460k. However, the positive variance is primarily offset by Ad Valorem taxes shortfall of approximately \$2.1M due to the change of the revenue recognition. Patient revenue is slightly under budget due to the delay of the pharmacy billing implementation, as well as aeromedical actual transports volume of 463 being under budget by 24 or 5%.

Expenses in the General Fund are better than budget by \$1.1M after overhead allocations. Significant categories of favorable variances include medical services and drugs with a combined positive variance of \$1.3M, due to much lower than anticipated volumes for the third quarter. Sponsored programs are \$1.3M better than budget due to the timing of payouts versus the budget spread over 12 months. Savings in the purchased services category are related to the budgeted start date of October compared to an actual start date of January for the new third party administrator for claims processing in Managed Care. Salaries and benefits also have a significant positive variance, which is due to the Pharmacy restructuring and associated elimination of positions. The General fund is also running higher vacancy rates than budgeted in Administration and Aeromedical due to some hard to fill positions. However, other expense is significantly over budget by





\$3.8M due to the District participation in the AHCA Low Income Pool program (LIP). As of June 30, 2019, the District contributed \$4.3M as a bona fide donation for the benefit of St. Mary's Medical Center, JFK, Bethesda Hospital East, Good Samaritan, Wellington Regional Center, Palm Beach Gardens, Jupiter Medical Center, Palm West, Delray Medical Center, West Boca Medical Center, CL Brumback, Foundcare and Genesis. The General Fund has a positive net margin of \$52.1M versus a budgeted income of \$49.0M for a positive net margin of \$3.1M.

The General Fund has subsidized a total of \$30.7M which includes, Lakeside Medical Center at \$17.9M, Medicaid Match \$8.5M, Primary Care Clinics \$2.6M, Healey Center \$830k, and the Capital Replacement Fund \$752k to support their operations.

The Healey Center has a positive net patient revenue variance of \$516k; this is directly attributable to the increase in the Medicaid rate. Total YTD operating expenses are \$211k over budget due primarily to salaries and wages. The approval of unbudgeted FTEs to support the volume and market pay increase for CNAs contributed to the increase. Other supplies are also negative to budget YTD by \$55k due to the timing of the expenditures incurred. Favorable variances in operational expenses are due to less than anticipated expenses.

At Lakeside Medical Center, year to date total revenues of \$18.9M were below budget by \$2.8M. Net patient revenue of \$18.4M was below budget due to a decrease from budgeted patient volume. Patient volumes through June are lower than estimated with adjusted admissions down 8.2%, adjusted patient days are down 11.4%, and the average daily census down 32.2% from prior year to 16.7 including newborns. ER admission and observation patient stays, however, exceeded the budget by 7.2% and 47.1%, respectively. Total year to date other revenue of \$435k exceeded budget by \$112k due to the GME program receiving \$124k as a result of excess funds being redistributed to GME programs throughout the state. Total operating expenses of \$33.6M were over budget \$980k. The unfavorable variance is in contracted physician expenses due to the locum tenens.

Healthy Palm Beaches' total revenue of \$37k is over budget by \$13k primarily due to interest earned. Total expenses of \$33k are under budget by \$15k. Positive variances are attributed to audit fees and insurance due to statutory requirements, which are less than anticipated. Healthy Palm Beaches has a positive net margin of \$3.6k, which is \$29k better than budget.

The Primary Care clinics' net patient revenue is over budget year to date by \$1.6M. This positive variance was caused by the unanticipated LIP revenue of \$2.0M and unbudgeted District Cares subsidy payments of \$1.1M for clinic visits. Volumes in both the medical and dental clinics are behind budget YTD. The volume variances are attributable to the ramp-up of the new strategy of integration with medical visits,



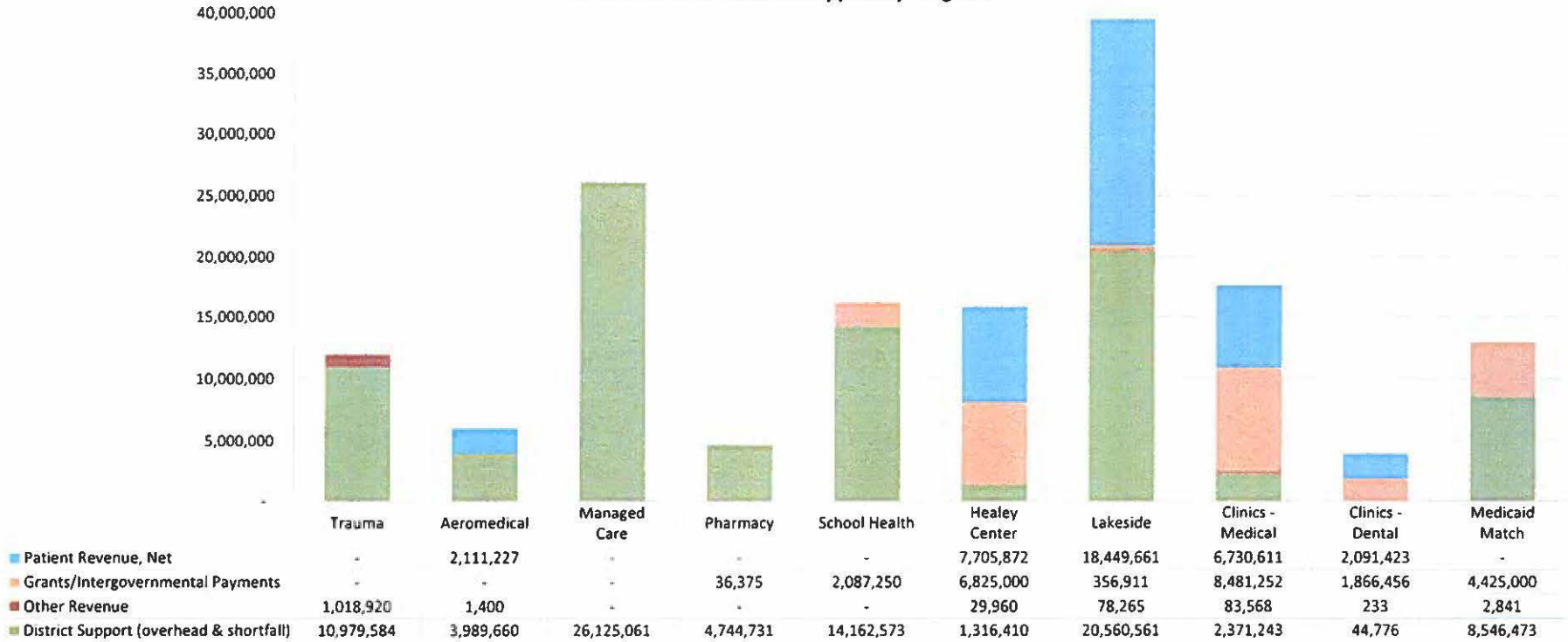
which is slowing productivity. Grant funds are \$4.0M positive YTD due to a change in recognition of HRSA grants. Total operating expenses for the clinics are \$380k better than budget. Repairs and maintenance is unfavorable by \$243K due to higher than anticipated software maintenance costs related to transitioning from Allscripts to Athena. Total net margin for the clinics is a negative \$2.4M, which is favorable to budget by \$6.4M.

Cash and investments remain strong with a combined balance of \$196M, of which \$1.5M is restricted. Due from other governments reflects the tax collector receivable of \$3.7M, LIP funds of \$1.1M to the Clinic, and grants of \$718k. Medical benefit payable will have an adjustment to the IBNR reserve as management continues to monitor claims lag with the new claim processing provider. Total net position for all funds combined is \$270k.

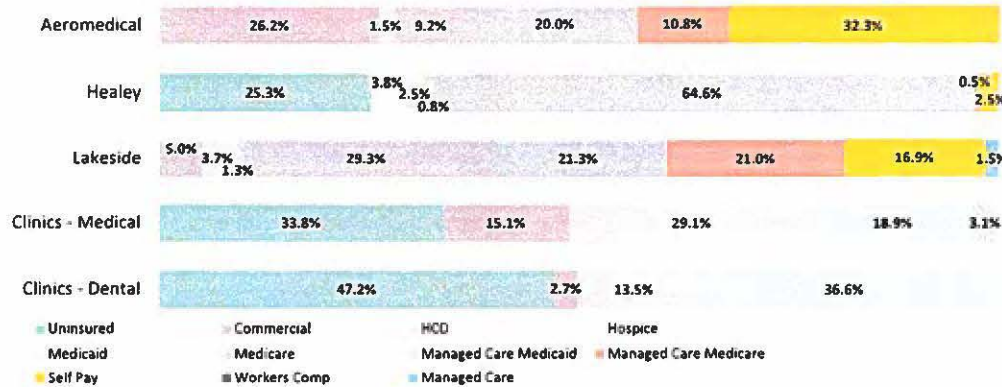


# Program Dashboard - YTD June 2019

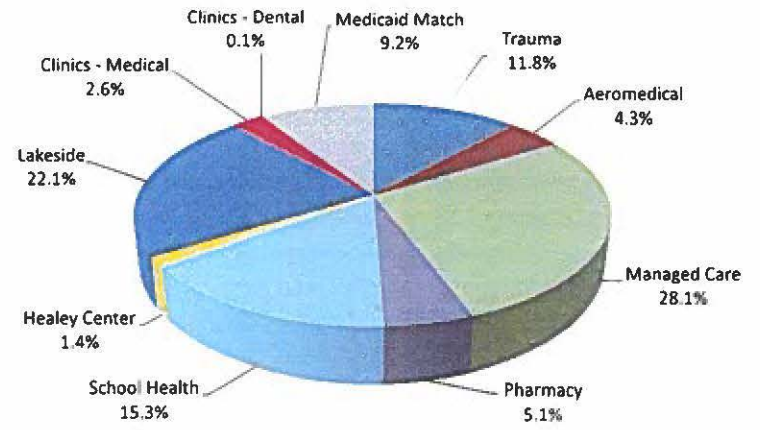
## YTD Revenue and District Support by Program



## YTD Payor Mix by Volume

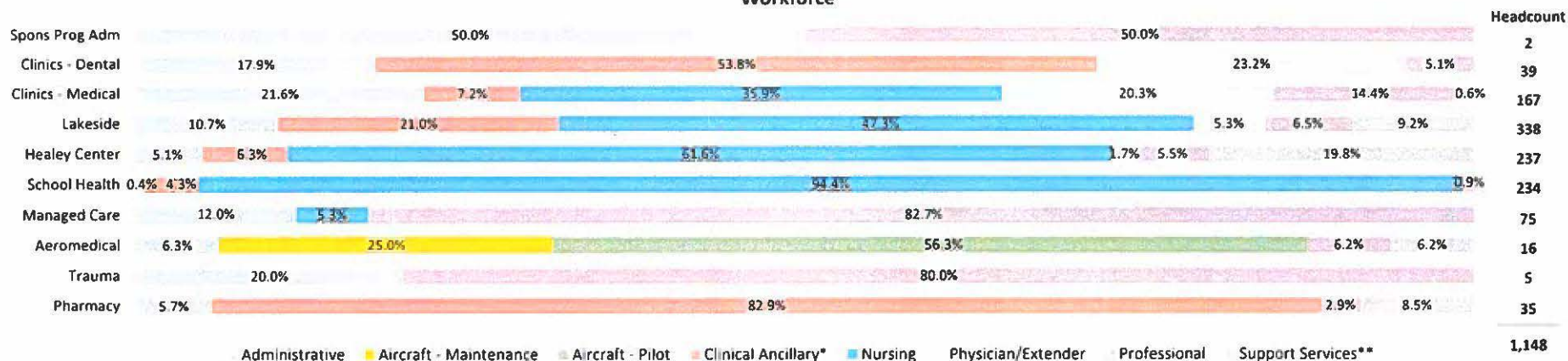


## District Support (overhead and shortfall)



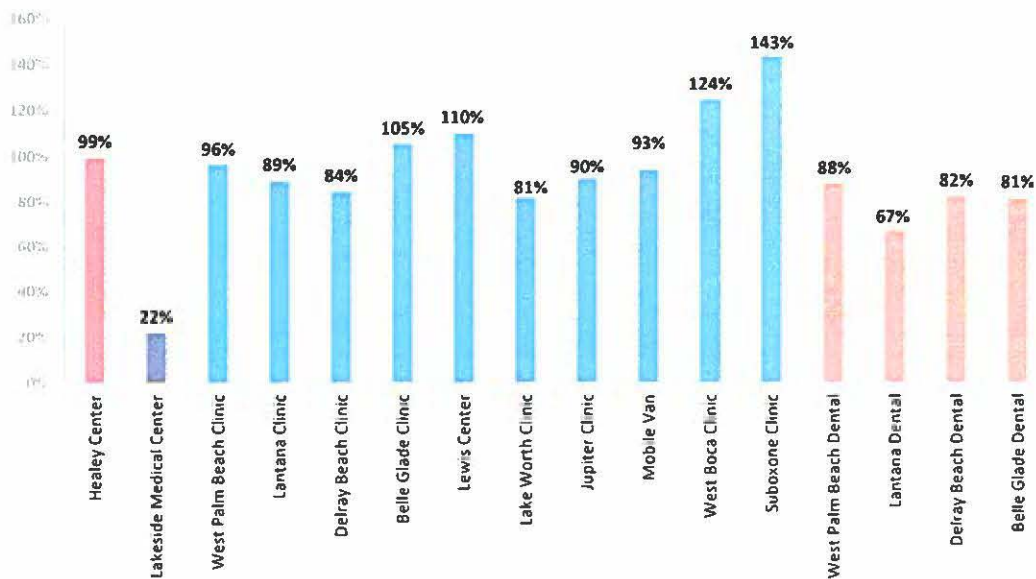
# Program Dashboard - YTD June 2019

## Workforce



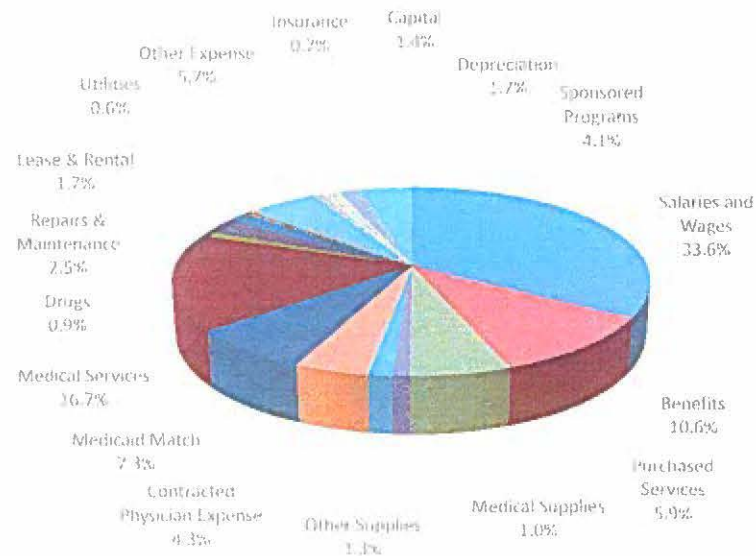
\* Clinical Ancillary is comprised of employees in pharmacy, lab, radiology, ultrasound, respiratory, physical therapy, social services, activities, and dental hygienists/assistants  
 \*\* Support Services is comprised of employees in housekeeping, dietary, laundry, purchasing, and warehouse/delivery

## 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 NINTH MONTH ENDED JUNE 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
<b>Revenues:</b>															
\$ 708,728	\$ 820,585	\$ (111,857)	(13.6%)	\$ 11,072,500	\$ (10,363,772)	(93.6%)	Ad Valorem Taxes	\$ 126,683,095	\$ 128,834,625	\$ (2,151,530)	(1.7%)	\$ 99,604,272	\$ 27,078,823	27.2%	
-	-	-	0.0%	-	-	0.0%	0.0% Medicaid Revenue and Premiums	-	-	-	0.0%	-	-	0.0%	
3,377,331	4,326,492	(949,161)	(21.9%)	4,468,920	(1,091,589)	(24.4%)	Patient Revenue, Net	37,088,793	38,278,949	(1,190,156)	(3.1%)	40,489,266	(3,400,473)	(8.4%)	
1,481,917	1,481,917	-	0.0%	1,481,917	-	0.0%	0.0% Intergovernmental Revenue	13,337,250	13,337,250	(0)	(0.0%)	13,337,250	(0)	(0.0%)	
1,332,831	634,421	698,410	110.1%	638,095	694,737	108.9%	Grants	10,740,994	6,523,324	4,217,670	64.7%	6,068,123	4,672,871	77.0%	
393,923	223,338	170,585	76.4%	154,414	239,509	155.1%	Interest Earnings	3,305,789	2,010,046	1,295,743	64.5%	2,237,174	1,068,615	47.8%	
274,325	(86,815)	361,140	(416.0%)	33,410	240,915	721.1%	Unrealized Gain/(Loss)-Investments	1,910,115	(781,333)	2,691,449	(344.5%)	(1,013,434)	2,923,549	(288.5%)	
130,419	120,528	9,891	8.2%	17,201	113,218	658.2%	Other Revenue	3,039,892	2,575,431	464,461	18.0%	2,687,641	352,251	13.1%	
<b>\$ 7,699,475</b>	<b>\$ 7,520,467</b>	<b>\$ 179,008</b>	<b>2.4%</b>	<b>\$ 17,866,457</b>	<b>\$ (10,166,983)</b>	<b>(56.9%)</b>	<b>Total Revenues</b>	<b>\$ 196,105,927</b>	<b>\$ 190,778,291</b>	<b>\$ 5,327,636</b>	<b>2.8%</b>	<b>\$ 163,410,291</b>	<b>\$ 32,695,636</b>	<b>20.0%</b>	
<b>Expenditures:</b>															
5,724,649	5,677,568	(47,081)	(0.8%)	5,807,629	82,980	1.4%	Salaries and Wages	60,203,267	61,998,903	1,795,636	2.9%	58,041,876	(2,161,391)	(3.7%)	
1,867,817	1,776,350	(91,467)	(5.1%)	1,989,696	121,878	6.1%	Benefits	18,996,833	19,775,642	778,809	3.9%	18,508,663	(488,170)	(2.6%)	
1,383,745	1,278,369	(105,376)	(8.2%)	1,039,492	(344,253)	(33.1%)	Purchased Services	10,552,614	11,494,960	942,346	8.2%	8,545,522	(2,007,092)	(23.5%)	
169,350	200,680	31,330	15.6%	210,562	41,212	19.6%	Medical Supplies	1,826,573	1,755,035	(71,538)	(4.1%)	1,682,176	(144,397)	(8.6%)	
191,517	291,726	100,209	34.4%	193,293	1,775	0.9%	Other Supplies	2,403,212	2,616,533	213,321	8.2%	2,277,949	(125,263)	(5.5%)	
783,772	544,645	(239,127)	(43.9%)	602,089	(181,683)	(30.2%)	Contracted Physician Expense	7,770,171	5,746,734	(2,023,437)	(35.2%)	5,768,381	(2,001,790)	(34.7%)	
1,441,591	1,441,591	-	0.0%	1,415,952	(25,638)	(1.8%)	Medicaid Match	12,974,315	12,974,315	-	0.0%	12,743,572	(230,743)	(1.8%)	
2,658,094	3,420,036	761,942	22.3%	4,184,068	1,525,974	36.5%	Medical Services	29,801,142	30,730,627	929,486	3.0%	35,484,433	5,683,291	16.0%	
213,250	256,250	43,000	16.8%	188,640	(24,610)	(13.0%)	Drugs	1,671,259	2,253,276	582,017	25.8%	1,927,995	256,737	13.3%	
474,839	525,121	50,282	9.6%	303,957	(170,881)	(56.2%)	Repairs & Maintenance	4,442,184	4,778,471	336,288	7.0%	3,572,502	(869,682)	(24.3%)	
343,269	347,268	3,999	1.2%	315,948	(27,321)	(8.6%)	Lease & Rental	3,063,848	3,247,815	183,967	5.7%	3,223,896	160,047	5.0%	
112,039	133,167	21,128	15.9%	130,107	18,068	13.9%	Utilities	1,089,952	1,152,976	63,025	5.5%	1,030,714	(59,238)	(5.7%)	
2,626,689	501,612	(2,125,077)	(423.6%)	401,353	(2,225,336)	(554.5%)	Other Expense	10,160,750	6,503,737	(3,657,013)	(56.2%)	5,429,350	(4,731,399)	(87.1%)	
143,617	164,257	20,640	12.6%	164,578	20,961	12.7%	Insurance	1,236,937	1,478,623	241,686	16.3%	1,255,855	18,918	1.5%	
849,335	960,833	111,499	11.6%	688,418	(160,917)	(23.4%)	Sponsored Programs	7,304,142	8,647,500	1,343,358	15.5%	6,246,260	(1,057,882)	(16.9%)	
<b>18,983,572</b>	<b>17,519,473</b>	<b>(1,464,100)</b>	<b>(8.4%)</b>	<b>17,635,782</b>	<b>(1,347,790)</b>	<b>(7.6%)</b>	<b>Total Operational Expenditures</b>	<b>173,497,198</b>	<b>175,155,148</b>	<b>1,657,950</b>	<b>0.9%</b>	<b>165,739,145</b>	<b>(7,758,053)</b>	<b>(4.7%)</b>	
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>															
<b>\$ (11,284,098)</b>	<b>\$ (9,999,006)</b>	<b>\$ (1,285,092)</b>	<b>12.9%</b>	<b>\$ 230,675</b>	<b>\$ (11,514,773)</b>	<b>(4,991.8%)</b>	<b>Overhead Allocations</b>	<b>\$ 22,608,729</b>	<b>\$ 15,623,143</b>	<b>\$ 6,985,586</b>	<b>44.7%</b>	<b>\$ (2,328,854)</b>	<b>\$ 24,937,583</b>	<b>(1,070.8%)</b>	
348,686	384,559	35,872	9.3%	366,982	18,295	5.0%	Depreciation	3,112,243	3,466,753	354,510	10.2%	3,292,093	179,850	5.5%	
<b>19,332,259</b>	<b>17,904,031</b>	<b>(1,428,228)</b>	<b>(8.0%)</b>	<b>18,002,764</b>	<b>(1,329,495)</b>	<b>(7.4%)</b>	<b>Total Expenses</b>	<b>176,609,441</b>	<b>178,621,900</b>	<b>2,012,459</b>	<b>1.1%</b>	<b>169,031,239</b>	<b>(7,578,202)</b>	<b>(4.5%)</b>	
<b>\$ (11,632,784)</b>	<b>\$ (10,383,564)</b>	<b>\$ (1,249,220)</b>	<b>12.0%</b>	<b>\$ (136,307)</b>	<b>\$ (11,496,477)</b>	<b>8,434.3%</b>	<b>Net Margin</b>	<b>\$ 19,496,486</b>	<b>\$ 12,156,391</b>	<b>\$ 7,340,096</b>	<b>60.4%</b>	<b>\$ (5,620,947)</b>	<b>\$ 25,117,434</b>	<b>446.9%</b>	
888,211	1,457,771	569,561	39.1%	75,853	(812,358)	(1,071.0%)	Capital	2,481,087	14,341,631	11,860,543	82.7%	2,085,336	(395,751)	(19.0%)	
<b>\$ (12,520,995)</b>	<b>\$ (11,841,336)</b>	<b>\$ (679,659)</b>	<b>5.7%</b>	<b>\$ (212,160)</b>	<b>\$ (12,308,835)</b>	<b>5,801.7%</b>	<b>RESERVES ADDED (USED)</b>	<b>\$ 17,015,399</b>	<b>\$ (2,185,240)</b>	<b>\$ 19,200,639</b>	<b>(878.7%)</b>	<b>\$ (7,706,283)</b>	<b>\$ 24,721,682</b>	<b>320.8%</b>	

Note: Excludes Interfund Transfers

## Revenues and Expenses by Fund YTD

FOR THE NINETH MONTH ENDED JUNE 30, 2019

	General Fund	Healey Center	Lakeside Medical	Healthy Palm Beaches	Primary Care Clinics	Medicaid Match	Capital Funds	Total
<b>Revenues:</b>								
Ad Valorem Taxes	\$ 126,683,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,683,095
Premiums	-	-	-	-	-	-	-	-
Patient Revenue, Net	2,111,227	7,705,872	18,449,661	-	8,822,034	-	-	37,088,793
Intergovernmental Revenue	2,087,250	6,825,000	-	-	-	4,425,000	-	13,337,250
Grants	36,375	-	356,911	-	10,347,707	-	-	10,740,994
Interest Earnings	2,932,083	-	-	-	-	-	-	2,932,083
Unrealized Gain/(Loss)-Investments	1,910,115	-	-	-	-	-	-	1,910,115
Other Revenue	2,920,669	29,960	78,265	36,739	83,801	2,841	261,323	3,413,597
<b>Total Revenues</b>	<b>\$ 138,680,814</b>	<b>\$ 14,560,831</b>	<b>\$ 18,884,837</b>	<b>\$ 36,739</b>	<b>\$ 19,253,542</b>	<b>\$ 4,427,841</b>	<b>\$ 261,323</b>	<b>\$ 196,105,927</b>
<b>Expenditures:</b>								
Salaries and Wages	26,446,434	8,144,508	13,977,403	-	11,634,922	-	-	60,203,267
Benefits	8,961,103	2,996,749	3,882,374	-	3,156,606	-	-	18,996,833
Purchased Services	6,702,918	620,520	2,560,175	21,210	647,791	-	-	10,552,614
Medical Supplies	74,865	399,008	1,030,828	-	321,873	-	-	1,826,573
Other Supplies	722,903	659,588	658,728	-	361,993	-	-	2,403,212
Contracted Physician Expense	262,500	8,382	7,499,288	-	-	-	-	7,770,171
Medicaid Match	-	-	-	-	-	12,974,315	-	12,974,315
Medical Services	29,410,837	40,161	-	(225)	350,369	-	-	29,801,142
Drugs	303,250	244,033	693,159	-	430,817	-	-	1,671,259
Repairs & Maintenance	2,386,530	273,532	1,421,343	-	360,779	-	-	4,442,184
Lease & Rental	1,510,609	12,433	522,708	-	1,018,098	-	-	3,063,848
Utilities	92,966	320,453	626,016	-	50,518	-	-	1,089,952
Other Expense	9,282,958	119,649	578,711	6,626	172,807	-	-	10,160,750
Insurance	1,066,855	40,827	107,023	5,520	16,712	-	-	1,236,937
Sponsored Programs	7,304,142	-	-	-	-	-	-	7,304,142
<b>Total Operational Expenditures</b>	<b>94,528,868</b>	<b>13,879,842</b>	<b>33,557,758</b>	<b>33,130</b>	<b>18,523,285</b>	<b>12,974,315</b>	<b>-</b>	<b>173,497,198</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>\$ 44,151,946</b>	<b>\$ 680,990</b>	<b>\$ (14,672,921)</b>	<b>\$ 3,609</b>	<b>\$ 730,256</b>	<b>\$ (8,546,473)</b>	<b>\$ 261,323</b>	<b>\$ 22,608,729</b>
<b>Budget</b>	<b>\$ 39,697,087</b>	<b>\$ 385,909</b>	<b>\$ (10,868,882)</b>	<b>\$ (24,893)</b>	<b>\$ (5,217,553)</b>	<b>\$ (8,545,587)</b>	<b>\$ 197,062</b>	<b>\$ 15,623,143</b>
<b>Prior Year: Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>\$ 14,782,547</b>	<b>\$ 39,657</b>	<b>\$ (10,008,363)</b>	<b>\$ 32,093</b>	<b>\$ 981,558</b>	<b>\$ (8,314,801)</b>	<b>\$ 193,331</b>	<b>\$ (2,293,978)</b>

# Combined Governmental Funds Statement of Net Position

As of June 30, 2019

	General Fund June 2019	General Fund May 2019	Medicaid Match June 2019	Medicaid Match May 2019	Capital Projects June 2019	Capital Projects May 2019	Governmental Funds June 2019	Governmental Funds May 2019
<b>Assets</b>								
Cash and Cash Equivalents	\$ (8,584,763)	\$ 10,722,515	\$ 609,042	\$ 609,042	\$ 21,672,082	\$ 22,017,611	\$ 13,696,361	\$ 33,349,169
Restricted Cash	-	-	-	-	-	-	-	-
Investments	173,104,318	164,457,371	-	-	-	-	173,104,318	164,457,371
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,136,001	1,165,345	-	-	-	-	1,136,001	1,165,345
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	3,619,656	4,334,170	-	-	-	-	3,619,656	4,334,170
Inventory	165,810	165,675	-	-	-	-	165,810	165,675
Other Current Assets	4,795,145	5,262,281	-	-	-	-	4,795,145	5,262,281
<b>Total Assets</b>	<b>\$ 174,236,168</b>	<b>\$ 186,107,357</b>	<b>\$ 609,042</b>	<b>\$ 609,042</b>	<b>\$ 21,672,082</b>	<b>\$ 22,017,611</b>	<b>\$ 196,517,292</b>	<b>\$ 208,734,010</b>
<b>Liabilities</b>								
Accounts Payable	5,264,853	4,406,928	-	-	-	-	5,264,853	4,406,928
Medical Benefits Payable	5,547,373	5,547,373	-	-	-	-	5,547,373	5,547,373
Due To Other Funds	-	-	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue	4,653,005	5,593,649	-	-	-	-	4,653,005	5,593,649
Other Current Liabilities	2,090,697	2,350,391	-	-	-	-	2,090,697	2,350,391
Noncurrent Liabilities	463,133	463,133	-	-	-	-	463,133	463,133
<b>Total Liabilities</b>	<b>18,019,060</b>	<b>18,361,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,019,060</b>	<b>18,361,474</b>
<b>Fund Balances</b>								
Nonspendable	4,054,528	4,013,336	-	-	-	-	4,054,528	4,013,336
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	92,589,057	93,377,180	-	-	-	-	92,589,057	93,377,180
Beginning Fund Balance	134,843,585	134,843,585	609,042	609,042	23,248,133	23,248,133	158,700,760	158,700,760
Revenue Over/(Under) Expenditures	21,373,523	32,902,298	-	-	(1,576,051)	(1,230,521)	19,797,472	31,671,777
Ending Fund Balance	156,217,108	167,745,883	609,042	609,042	21,672,082	22,017,611	178,498,232	190,372,537
<b>Total Liabilities and Fund Balances</b>	<b>\$ 174,236,168</b>	<b>\$ 186,107,358</b>	<b>\$ 609,042</b>	<b>\$ 609,042</b>	<b>\$ 21,672,082</b>	<b>\$ 22,017,611</b>	<b>\$ 196,517,291</b>	<b>\$ 208,734,010</b>

^ Excludes Interfund Transfers



# Combined Business-Type Funds Statement of Net Position

As of June 30, 2019

	Healey Center June 2019	Healey Center May 2019	Healthy Palm Beaches June 2019	Healthy Palm Beaches May 2019	Lakeside Medical Center June 2019	Lakeside Medical Center May 2019	Primary Care Clinics June 2019	Primary Care Clinics May 2019	Business-Type Funds June 2019	Business-Type Funds May 2019
<b>Assets</b>										
Cash and Cash Equivalents	\$ 1,717,564	\$ 1,406,141	\$ 1,412,765	\$ 1,415,812	\$ 4,837,477	\$ 4,838,943	\$ (345,128)	\$ (907,934)	\$ 7,622,678	\$ 6,752,963
Restricted Cash	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Accounts Receivable, net	1,128,345	1,382,790	-	-	2,591,492	2,785,808	1,358,566	1,121,830	5,078,403	5,290,429
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	208,832	297,015	1,656,006	3,242,361	1,864,838	3,539,376
Inventory	-	-	-	-	680,184	697,110	-	-	680,184	697,110
Other Current Assets	52,493	18,875	48,609	43,046	400,151	290,203	108,984	136,968	610,238	489,092
Net Investment in Capital Assets	17,559,103	17,613,615	-	-	36,520,343	36,738,885	2,064,407	1,479,138	56,143,853	55,831,638
<b>Total Assets</b>	<b>\$ 20,466,360</b>	<b>\$ 20,430,276</b>	<b>\$ 2,961,373</b>	<b>\$ 2,958,858</b>	<b>\$ 45,238,479</b>	<b>\$ 45,647,964</b>	<b>\$ 4,842,836</b>	<b>\$ 5,072,364</b>	<b>\$ 73,509,049</b>	<b>\$ 74,109,462</b>
<b>Deferred Outflows of Resources</b>										
Deferred Outflows Related to Pensions	\$ 88,686	\$ 88,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,686	\$ 88,686
<b>Liabilities</b>										
Accounts Payable	182,134	142,818	-	1,006	1,296,780	1,316,088	558,220	571,923	2,037,135	2,031,836
Medical Benefits Payable	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	29,540	30,384	-	-	2,301,819	2,301,819	-	-	2,331,359	2,332,204
Deferred Revenue	-	-	-	-	16,225	16,225	17,282	44,346	33,507	60,570
Other Current Liabilities	402,964	350,832	-	-	935,934	970,389	729,321	746,403	2,068,218	2,067,625
Noncurrent Liabilities	1,127,645	1,127,645	-	-	2,135,423	2,135,423	797,053	797,053	4,060,122	4,060,122
<b>Total Liabilities</b>	<b>\$ 1,742,283</b>	<b>\$ 1,651,680</b>	<b>\$ -</b>	<b>\$ 1,006</b>	<b>\$ 6,686,181</b>	<b>\$ 6,739,945</b>	<b>\$ 2,101,877</b>	<b>\$ 2,159,726</b>	<b>\$ 10,530,341</b>	<b>\$ 10,552,357</b>
<b>Deferred Inflows of Resources</b>										
Deferred Inflows	\$ 126,350	\$ 126,350	\$ -	\$ -	\$ 2,357	\$ 2,357	\$ 612	\$ 612	\$ 129,319	\$ 129,319
<b>Net Position</b>										
Net Investment in Capital Assets	17,559,103	17,613,615	-	-	36,520,343	36,738,885	2,064,407	1,479,138	56,143,853	55,831,638
Restricted	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Unrestricted	1,118,456	1,118,462	1,461,374	1,457,851	2,029,598	2,166,778	675,939	1,432,888	5,285,367	6,175,979
<b>Total Net Position</b>	<b>18,686,413</b>	<b>18,740,932</b>	<b>2,961,374</b>	<b>2,957,851</b>	<b>38,549,941</b>	<b>38,905,662</b>	<b>2,740,347</b>	<b>2,912,026</b>	<b>62,938,075</b>	<b>63,516,472</b>
<b>Total Net Position</b>	<b>\$ 20,428,696</b>	<b>\$ 20,392,612</b>	<b>\$ 2,961,374</b>	<b>\$ 2,958,858</b>	<b>\$ 45,236,121.90</b>	<b>\$ 45,645,607</b>	<b>\$ 4,842,223.73</b>	<b>\$ 5,071,751.80</b>	<b>\$ 73,597,735</b>	<b>\$ 74,198,147</b>



# **SUPPLEMENTAL INFORMATION**

## **GENERAL FUND**

# General Fund Revenue & Expenditures

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 708,728	\$ 820,585	\$ (111,857)	(13.6%)	\$ 11,072,500	\$ (10,363,772)	(93.6%)	\$ 126,683,095	\$ 128,834,625	\$ (2,151,530)	(1.7%)	\$ 99,604,272	\$ 27,078,823	27.2%
229,957	274,249	(44,292)	(16.2%)	311,502	(81,545)	(26.2%)	2,111,227	2,489,633	(378,406)	(15.2%)	2,339,758	(228,531)	(9.8%)
231,917	231,917	-	0.0%	231,917	-	0.0%	2,087,250	2,087,250	(0)	(0.0%)	2,087,250	(0)	(0.0%)
-	21,889	(21,889)	(100.0%)	11,147	(11,147)	(100.0%)	36,375	191,384	(155,009)	(81.0%)	87,013	(50,638)	(58.2%)
374,788	396,900	177,888	90.3%	127,237	247,551	194.6%	2,932,083	1,772,100	1,159,983	65.5%	2,004,912	927,171	46.2%
274,325	(86,815)	361,140	(416.0%)	33,410	240,915	721.1%	1,910,115	(781,333)	2,691,449	(344.5%)	(1,013,434)	2,923,549	(288.5%)
107,003	66,688	40,314	60.5%	8,291	98,711	1,190.6%	2,920,669	2,085,750	834,919	40.0%	2,026,683	893,987	44.1%
<b>\$ 1,926,717</b>	<b>\$ 1,525,413</b>	<b>\$ 401,304</b>	<b>26.3%</b>	<b>\$ 11,796,004</b>	<b>\$ (9,869,287)</b>	<b>(83.7%)</b>	<b>\$ 138,680,814</b>	<b>\$ 136,679,408</b>	<b>\$ 2,001,406</b>	<b>1.5%</b>	<b>\$ 107,136,454</b>	<b>\$ 31,544,361</b>	<b>29.4%</b>
<b>Expenditures:</b>													
2,257,074	1,945,232	(311,842)	(16.0%)	2,289,243	32,169	1.4%	26,446,434	27,664,003	1,217,569	4.4%	25,306,186	(1,140,248)	(4.5%)
750,649	645,797	(104,852)	(16.2%)	876,139	125,490	14.3%	8,961,103	9,398,803	437,700	4.7%	8,832,445	(128,658)	(1.5%)
955,824	841,607	(114,217)	(13.6%)	615,462	(340,362)	(55.3%)	6,702,918	7,574,462	871,544	11.5%	4,992,624	(1,710,294)	(34.3%)
1,836	7,517	5,681	75.6%	1,528	(307)	(20.1%)	74,865	69,650	(5,215)	(7.5%)	28,605	(46,260)	(161.7%)
46,939	103,664	56,725	54.7%	34,980	(11,959)	(34.2%)	722,903	932,977	210,074	22.5%	804,095	81,192	10.1%
29,167	29,167	0	0.0%	29,167	-	0.0%	262,500	262,500	0	0.0%	236,498	(26,002)	(11.0%)
2,567,792	3,348,921	781,129	23.3%	4,179,972	1,612,180	38.6%	29,410,837	30,140,287	729,451	2.4%	35,449,633	6,038,796	17.0%
12,057	91,542	79,485	86.8%	92,554	80,497	87.0%	303,250	823,879	520,629	63.2%	673,968	370,718	55.0%
265,243	327,889	62,647	19.1%	190,335	(74,908)	(39.4%)	2,386,530	2,951,005	564,475	19.1%	1,966,069	(420,461)	(21.4%)
161,161	186,299	25,139	13.5%	160,482	(679)	(0.4%)	1,510,609	1,676,694	166,085	9.9%	1,715,588	204,979	11.9%
11,134	8,613	(2,521)	(29.3%)	10,291	(843)	(8.2%)	92,966	77,518	(15,448)	(19.9%)	68,008	(24,958)	(36.7%)
2,525,594	331,740	(2,193,853)	(661.3%)	291,038	(2,234,556)	(767.8%)	9,282,958	5,471,965	(3,810,993)	(69.6%)	4,941,199	(4,341,759)	(87.9%)
120,465	143,453	22,988	16.0%	143,263	22,798	15.9%	1,066,855	1,291,080	224,224	17.4%	1,092,728	25,872	2.4%
849,335	960,833	111,499	11.6%	688,418	(160,917)	(23.4%)	7,304,142	8,647,500	1,343,358	15.5%	6,246,260	(1,057,882)	(16.9%)
10,554,267	8,972,275	(1,581,993)	(17.6%)	9,602,871	(951,396)	(9.9%)	94,528,868	96,982,322	2,453,454	2.5%	92,353,907	(2,174,961)	(2.4%)
<b>Net Performance before Overhead</b>													
(8,627,550)	(7,446,861)	(1,180,689)	15.9%	2,193,133	(10,820,683)	(493.4%)	44,151,946	39,697,087	4,454,860	11.2%	14,782,547	29,369,400	198.7%
(858,973)	(1,026,249)	167,276	(16.3%)	(725,564)	133,409	(18.4%)	(7,919,072)	(9,236,237)	1,317,165	(14.3%)	(7,208,138)	710,934	(9.9%)
9,695,295	7,946,026	(1,749,268)	(22.0%)	8,877,307	(817,987)	(9.2%)	86,609,796	87,746,085	1,136,288	1.3%	85,145,769	(1,464,027)	(1.7%)
<b>\$ (7,768,578)</b>	<b>\$ (6,420,613)</b>	<b>\$ (1,347,965)</b>	<b>21.0%</b>	<b>\$ 2,918,697</b>	<b>\$ (10,687,274)</b>	<b>(366.2%)</b>	<b>\$ 52,071,018</b>	<b>\$ 48,933,324</b>	<b>\$ 3,137,695</b>	<b>6.4%</b>	<b>\$ 21,990,685</b>	<b>\$ 30,080,333</b>	<b>136.8%</b>
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
<b>\$ (3,760,197)</b>	<b>\$ (4,332,010)</b>	<b>\$ 571,812</b>	<b>(13.2%)</b>	<b>\$ (2,506,904)</b>	<b>\$ (1,253,293)</b>	<b>50.0%</b>	<b>\$ (30,697,495)</b>	<b>\$ (38,988,087)</b>	<b>\$ 8,290,591</b>	<b>(21.3%)</b>	<b>\$ (25,145,290)</b>	<b>\$ (5,552,205)</b>	<b>22.1%</b>





# Aeromedical Statement of Revenues and Expenditures

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 884,912	\$ 1,010,671	\$ (125,760)	(12.4%)	\$ 972,284	\$ (87,372)	(9.0%)	Gross Patient Revenue	\$ 9,811,854	\$ 9,843,936	\$ (32,082)	(0.3%)	10,018,040	\$ (206,186)	(2.1%)	
427,392	464,048	36,656	7.9%	722,373	294,981	40.8%	Contractual Allowances	5,525,574	4,519,829	(1,005,745)	(22.3%)	5,404,025	(121,550)	(2.2%)	
272,537	240,562	(31,975)	(13.3%)	-	(272,537)	0.0%	Charity Care	1,629,894	2,343,071	713,177	30.4%	1,575,648	(54,246)	(3.4%)	
(44,974)	63,441	108,415	170.9%	(61,592)	(16,618)	27.0%	Bad Debt	545,159	617,919	72,760	11.8%	698,609	153,450	22.0%	
654,955	768,051	113,096	14.7%	660,781	5,827	0.9%	Total Contractuals and Bad Debt	7,700,627	7,480,819	(219,808)	(2.9%)	7,678,282	(22,345)	(0.3%)	
229,957	242,620	(12,663)	(5.2%)	311,502	(81,545)	(26.2%)	Net Patient Revenue	2,111,227	2,363,117	(251,890)	(10.7%)	2,339,758	(228,531)	(9.8%)	
25.99%	24.01%			32.04%			Collection %	21.52%	24.01%			23.36%			
-	-	-	0.0%	-	-	0.0%	Other revenue	1,400	-	1,400	0.0%	-	1,400	0.0%	
229,957	242,620	(12,663)	(5.2%)	311,502	(81,545)	(26.2%)	Total Revenues	2,112,627	2,363,117	(250,490)	(10.6%)	2,339,758	(227,131)	(9.7%)	
<i>Direct Operational Expenses:</i>															
151,555	170,337	18,782	11.0%	158,562	7,007	4.4%	Salaries and Wages	1,445,206	1,577,417	132,211	8.4%	1,405,426	(39,780)	(2.8%)	
53,583	57,039	3,457	6.1%	58,158	4,575	7.9%	Benefits	486,792	524,122	37,330	7.1%	487,600	808	0.2%	
182,402	242,642	60,240	24.8%	342,744	160,342	46.8%	Purchased Services	2,268,801	2,183,782	(85,019)	(3.9%)	2,165,515	(103,286)	(4.8%)	
1,567	1,517	(50)	(3.3%)	1,528	(38)	(2.5%)	Medical Supplies	14,878	13,650	(1,228)	(9.0%)	13,891	(987)	(7.1%)	
12,499	12,833	334	2.6%	11,454	(1,046)	(9.1%)	Other Supplies	95,684	115,500	19,816	17.2%	91,788	(3,895)	(4.2%)	
58,535	72,194	13,659	18.9%	77,063	18,527	24.0%	Repairs & Maintenance	641,775	649,748	7,973	1.2%	629,488	(12,286)	(2.0%)	
4,681	4,909	229	4.7%	4,652	(29)	(0.6%)	Utilities	40,178	44,182	4,004	9.1%	40,486	308	0.8%	
5,090	5,100	10	0.2%	5,090	-	0.0%	Lease & Rental	45,811	45,900	89	0.2%	45,811	-	0.0%	
22,231	23,688	1,458	6.2%	18,679	(3,551)	(19.0%)	Other Expense	212,312	217,945	5,633	2.6%	175,299	(37,013)	(21.1%)	
6,972	6,597	(376)	(5.7%)	7,221	249	3.4%	Insurance	53,913	59,369	5,457	9.2%	57,218	3,305	5.8%	
499,115	596,857	97,742	16.4%	685,151	186,036	27.2%	Total Operational Expenses	5,305,350	5,431,616	126,266	2.3%	5,112,523	(192,827)	(3.8%)	
<b>Net Performance before Overhead</b>															
(269,158)	(354,237)	85,079	(24.0%)	(373,649)	104,491	(28.0%)	Allocations	(3,192,723)	(3,068,499)	(124,224)	4.0%	(2,772,766)	(419,957)	15.1%	
<i>Overhead Allocations:</i>															
84	3,642	3,558	97.7%	3,545	3,461	97.6%	Risk Mgt	7,213	32,782	25,569	78.0%	24,539	17,326	70.6%	
31,858	31,858	-	0.0%	7,227	(24,632)	(340.8%)	Rev Cycle	286,724	286,724	-	0.0%	76,095	(210,629)	(276.8%)	
1,455	1,592	137	8.6%	1,444	(12)	(0.8%)	Internal Audit	13,549	14,326	777	5.4%	6,623	(6,926)	(104.6%)	
7,140	7,140	-	0.0%	5,987	(1,153)	(19.3%)	Administration	64,259	64,259	-	0.0%	59,992	(4,267)	(7.1%)	
2,432	2,565	132	5.2%	2,108	(324)	(15.4%)	Human Resources	22,822	23,082	260	1.1%	18,727	(4,095)	(21.9%)	
3,648	3,648	-	0.0%	3,450	(197)	(5.7%)	Legal	32,831	32,831	-	0.0%	25,685	(7,145)	(27.8%)	
1,789	2,419	630	26.0%	1,611	(178)	(11.1%)	Records	16,135	21,772	5,637	25.9%	16,329	194	1.2%	
2,044	3,351	1,307	39.0%	1,494	(550)	(36.8%)	Compliance	16,806	30,155	13,349	44.3%	14,641	(2,165)	(14.8%)	
-	409	409	100.0%	296	296	100.0%	Planning/Research	1,599	3,684	2,085	56.6%	3,007	1,408	46.8%	
7,567	9,996	2,429	24.3%	6,660	(907)	(13.6%)	Finance	75,631	89,967	14,336	15.9%	68,173	(7,458)	(10.9%)	
2,425	3,767	1,342	35.6%	2,040	(384)	(18.8%)	Public Relations	21,039	33,899	12,860	37.9%	17,724	(3,315)	(18.7%)	
26,140	28,557	2,417	8.5%	17,730	(8,410)	(47.4%)	Information Technology	232,199	257,010	24,811	9.7%	195,285	(36,914)	(18.9%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	2,578	2,578	100.0%	
472	777	305	39.2%	996	524	52.6%	Corporate Quality	6,130	6,994	864	12.3%	8,435	2,305	27.3%	
87,055	99,720	12,666	12.7%	54,588	(32,467)	(59.5%)	Total Overhead Allocations	796,937	897,483	100,546	11.2%	537,832	(259,105)	(48.2%)	
586,170	696,578	110,408	15.9%	739,739	153,570	20.8%	Total Expenses	6,102,287	6,329,099	226,812	3.6%	5,650,356	(451,931)	(8.0%)	
\$ (356,212)	\$ (453,957)	\$ 97,745	(21.5%)	\$ (428,237)	\$ 72,024	(16.8%)	Net Margin	\$ (3,989,660)	\$ (3,965,982)	\$ (23,678)	0.6%	\$ (3,310,598)	\$ (679,062)	(20.5%)	



# Managed Care Statement of Revenues and Expenditures

FOR THE NINETH MONTH ENDED JUNE 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	Patient Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
-	-	-	0.0%	-	-	0.0%	<b>Total Revenue</b>	-	-	-	0.0%	-	-	0.0%	
<i>Direct Operational Expenses:</i>															
339,587	370,319	30,732	8.3%	378,411	38,825	10.3%	Salaries and Wages	3,382,027	3,480,703	98,676	2.8%	3,408,680	26,653	0.8%	
126,917	135,456	8,539	6.3%	133,855	6,938	5.2%	Benefits	1,182,232	1,245,417	63,185	5.1%	1,225,208	42,976	3.5%	
319,554	190,574	(128,980)	(67.7%)	16,231	(303,323)	(1,868.8%)	Purchased Services	1,190,020	1,715,166	525,146	30.6%	339,777	(850,244)	(250.2%)	
1,456,384	2,165,583	709,199	32.7%	2,833,364	1,376,980	48.6%	Medical Services	18,986,146	19,490,250	504,104	2.6%	23,477,669	4,491,523	19.1%	
4,180	3,456	(724)	(20.9%)	1,050	(3,130)	(297.9%)	Other Supplies	22,806	31,107	8,301	26.7%	18,217	(4,589)	(25.2%)	
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%	
28,563	31,264	2,702	8.6%	24,307	(4,256)	(17.5%)	Repairs & Maintenance	239,619	281,380	41,761	14.8%	212,269	(27,350)	(12.9%)	
9,382	14,894	5,512	37.0%	14,813	5,431	36.7%	Lease & Rental	84,310	134,047	49,737	37.1%	133,317	49,007	36.8%	
667	525	(142)	(27.0%)	551	(115)	(21.0%)	Utilities	5,537	4,725	(812)	(17.2%)	4,226	(1,311)	(31.0%)	
13,335	14,639	1,304	8.9%	17,727	4,392	24.8%	Other Expense	81,005	131,749	50,744	38.5%	61,363	(19,642)	(32.0%)	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
<b>2,298,567</b>	<b>2,926,711</b>	<b>628,144</b>	<b>21.5%</b>	<b>3,420,309</b>	<b>1,121,742</b>	<b>32.8%</b>	<b>Total Operational Expenses</b>	<b>25,173,701</b>	<b>26,514,543</b>	<b>1,340,842</b>	<b>5.1%</b>	<b>28,880,725</b>	<b>3,707,024</b>	<b>12.8%</b>	
<b>Net Performance before Overhead</b>															
<b>(2,298,567)</b>	<b>(2,926,711)</b>	<b>628,144</b>	<b>(21.5%)</b>	<b>(3,420,309)</b>	<b>1,121,742</b>	<b>(32.8%)</b>	<b>Allocations</b>	<b>(25,173,701)</b>	<b>(26,514,543)</b>	<b>1,340,842</b>	<b>(5.1%)</b>	<b>(28,880,725)</b>	<b>3,707,024</b>	<b>(12.8%)</b>	
<i>Overhead Allocations:</i>															
109	4,728	4,619	97.7%	3,941	3,832	97.2%	Risk Mgt	9,363	42,553	33,190	78.0%	27,278	17,915	65.7%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
1,912	2,066	154	7.5%	1,604	(308)	(19.2%)	Internal Audit	17,610	18,596	986	5.3%	7,359	(10,252)	(139.3%)	
24,644	25,654	1,010	3.9%	62,412	37,767	60.5%	Palm Springs Facility	210,434	230,885	20,451	8.9%	702,884	492,450	70.1%	
9,268	9,268	-	0.0%	6,652	(2,616)	(39.3%)	Administration	83,411	83,411	-	0.0%	66,654	(16,757)	(25.1%)	
11,556	12,185	629	5.2%	10,367	(1,189)	(11.5%)	Human Resources	108,248	109,669	1,421	1.3%	92,081	(16,167)	(17.6%)	
4,735	4,735	-	0.0%	3,834	(901)	(23.5%)	Legal	42,616	42,616	-	0.0%	28,540	(14,076)	(49.3%)	
2,322	3,140	818	26.0%	1,789	(533)	(29.8%)	Records	20,943	28,260	7,317	25.9%	18,142	(2,802)	(15.4%)	
2,653	4,349	1,696	39.0%	1,660	(993)	(59.8%)	Compliance	21,815	39,143	17,328	44.3%	16,267	(5,548)	(34.1%)	
-	531	531	100.0%	329	329	100.0%	Planning/Research	2,076	4,781	2,706	56.6%	3,341	1,265	37.9%	
9,823	12,976	3,153	24.3%	7,400	(2,423)	(32.7%)	Finance	98,173	116,781	18,608	15.9%	75,744	(22,428)	(29.6%)	
3,147	4,889	1,742	35.6%	2,267	(880)	(38.8%)	Public Relations	27,309	44,002	16,693	37.9%	19,692	(7,617)	(38.7%)	
33,931	37,068	3,137	8.5%	19,699	(14,232)	(72.2%)	Information Technology	301,405	333,610	32,205	9.7%	216,973	(84,432)	(38.9%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	2,865	2,865	100.0%	
613	1,009	396	39.2%	1,106	494	44.6%	Corporate Quality	7,957	9,078	1,121	12.3%	9,371	1,414	15.1%	
<b>104,714</b>	<b>122,598</b>	<b>17,885</b>	<b>14.6%</b>	<b>123,060</b>	<b>18,347</b>	<b>14.9%</b>	<b>Total Overhead Allocations</b>	<b>951,360</b>	<b>1,103,386</b>	<b>152,026</b>	<b>13.8%</b>	<b>1,287,191</b>	<b>335,831</b>	<b>26.1%</b>	
<b>2,403,281</b>	<b>3,049,309</b>	<b>646,028</b>	<b>21.2%</b>	<b>3,543,369</b>	<b>1,140,088</b>	<b>32.2%</b>	<b>Total Expenses</b>	<b>26,125,061</b>	<b>27,617,929</b>	<b>1,492,868</b>	<b>5.4%</b>	<b>30,167,915</b>	<b>4,042,855</b>	<b>13.4%</b>	
<b>\$ (2,403,281)</b>	<b>\$ (3,049,309)</b>	<b>\$ 646,028</b>	<b>(21.2%)</b>	<b>\$ (3,543,369)</b>	<b>\$ 1,140,088</b>	<b>(32.2%)</b>	<b>Net Margin</b>	<b>\$ (26,125,061)</b>	<b>\$ (27,617,929)</b>	<b>\$ 1,492,868</b>	<b>(5.4%)</b>	<b>\$ (30,167,915)</b>	<b>\$ 4,042,855</b>	<b>13.4%</b>	

# Pharmacy Services Statement of Revenues and Expenditures

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ -	31,629	\$ (31,629)	(100.0%)	-	\$ -	0.0%	\$ -	126,516	\$ (126,516)	(100.0%)	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	21,889	(21,889)	(100.0%)	11,147	(11,147)	(100.0%)	36,375	191,384	(155,009)	(81.0%)	87,013	(50,638)	(58.2%)
-	<b>53,518</b>	<b>(53,518)</b>	<b>(100.0%)</b>	<b>11,147</b>	<b>(11,147)</b>	<b>(100.0%)</b>	<b>36,375</b>	<b>317,900</b>	<b>(281,525)</b>	<b>(88.6%)</b>	<b>87,013</b>	<b>(50,638)</b>	<b>(58.2%)</b>
<b>Total Revenues</b>													
<i>Direct Operational Expenses:</i>													
243,751	294,907	51,156	17.3%	277,657	33,906	12.2%	2,573,683	2,772,013	198,330	7.2%	2,691,217	117,534	4.4%
72,782	90,025	17,243	19.2%	95,063	22,281	23.4%	804,994	829,208	24,214	2.9%	807,502	2,508	0.3%
8,192	13,135	4,943	37.6%	10,578	2,386	22.6%	84,736	118,218	33,482	28.3%	99,565	14,829	14.9%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
6,741	16,077	9,336	58.1%	9,255	2,515	27.2%	60,321	144,690	84,369	58.3%	95,829	35,508	37.1%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
12,057	91,542	79,485	86.8%	92,554	80,497	87.0%	303,250	823,879	520,629	63.2%	673,968	370,718	55.0%
21,158	43,230	22,072	51.1%	21,950	792	3.6%	209,706	389,066	179,361	46.1%	253,483	43,778	17.3%
20,229	17,773	(2,456)	(13.8%)	12,523	(7,706)	(61.5%)	154,199	159,958	5,760	3.6%	112,221	(41,977)	(37.4%)
590	800	210	26.3%	738	148	20.1%	5,528	7,200	1,672	23.2%	6,146	618	10.1%
1,365	2,883	1,517	52.6%	2,164	799	36.9%	14,282	25,943	11,661	44.9%	12,798	(1,484)	(11.6%)
2,202	1,912	(290)	(15.2%)	1,761	(441)	(25.0%)	18,608	17,207	(1,402)	(8.1%)	13,270	(5,338)	(40.2%)
389,066	572,284	183,218	32.0%	524,242	135,176	25.8%	4,229,306	5,287,381	1,058,076	20.0%	4,765,999	536,693	11.3%
<b>Total Operational Expenses</b>													
<b>Net Performance before Overhead</b>													
(389,066)	(518,766)	129,700	(25.0%)	(513,095)	124,029	(24.2%)	(4,192,931)	(4,969,481)	776,551	(15.6%)	(4,729,623)	486,055	(10.3%)
<b>Allocations</b>													
<i>Overhead Allocations:</i>													
81	3,496	3,416	97.7%	4,529	4,448	98.2%	6,924	31,467	24,543	78.0%	31,345	24,421	77.9%
2,315	2,315	-	0.0%	274	(2,041)	(745.1%)	20,832	20,832	-	0.0%	2,884	(17,948)	(622.4%)
1,414	1,528	114	7.5%	1,843	430	23.3%	13,023	13,751	729	5.3%	8,456	(4,567)	(54.0%)
6,853	6,853	-	0.0%	7,644	790	10.3%	61,681	61,681	-	0.0%	76,592	14,911	19.5%
6,652	7,014	362	5.2%	5,591	(1,060)	(19.0%)	62,306	63,124	818	1.3%	49,662	(12,644)	(25.5%)
3,502	3,502	-	0.0%	4,405	904	20.5%	31,514	31,514	-	0.0%	32,794	1,281	3.9%
1,717	2,322	605	26.0%	2,056	339	16.5%	15,487	20,898	5,411	25.9%	20,847	5,359	25.7%
1,962	3,216	1,254	39.0%	1,907	(55)	(2.9%)	16,132	28,945	12,813	44.3%	18,693	2,561	13.7%
-	393	393	100.0%	378	378	100.0%	1,535	3,536	2,001	56.6%	3,839	2,304	60.0%
7,264	9,595	2,331	24.3%	8,503	1,239	14.6%	72,597	86,357	13,761	15.9%	87,037	14,440	16.6%
2,327	3,615	1,288	35.6%	2,605	278	10.7%	20,195	32,539	12,344	37.9%	22,628	2,433	10.8%
25,091	27,411	2,320	8.5%	22,636	(2,456)	(10.8%)	222,883	246,699	23,815	9.7%	249,321	26,437	10.6%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	3,292	3,292	100.0%
453	746	293	39.2%	1,271	818	64.4%	5,884	6,713	829	12.3%	10,769	4,885	45.4%
82	146	65	44.1%	15	(67)	(434.4%)	809	1,318	509	38.6%	371	(438)	(118.2%)
59,712	72,153	12,440	17.2%	63,658	3,946	6.2%	551,801	649,374	97,573	15.0%	618,527	66,726	10.8%
<b>448,778</b>	<b>644,437</b>	<b>195,658</b>	<b>30.4%</b>	<b>587,900</b>	<b>139,122</b>	<b>23.7%</b>	<b>4,781,107</b>	<b>5,936,755</b>	<b>1,155,649</b>	<b>19.5%</b>	<b>5,384,526</b>	<b>603,419</b>	<b>11.2%</b>
<b>Total Expenses</b>													
\$ (448,778)	\$ (590,919)	\$ 142,140	(24.1%)	\$ (576,753)	\$ 127,975	(22.2%)	\$ (4,744,731)	\$ (5,618,855)	\$ 874,124	(15.6%)	\$ (5,297,512)	\$ 552,781	10.4%
<b>Net Margin</b>													

# School Health Statement of Revenues and Expenditures

FOR THE NINETH MONTH ENDED JUNE 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 231,917	\$ 231,917	\$ -	0.0%	\$ 231,917	\$ -	0.0%	Palm Beach County School District	\$ 2,087,250	\$ 2,087,250	\$ (0)	(0.0%)	\$ 2,087,250	\$ (0)	(0.0%)	
<b>231,917</b>	<b>231,917</b>	<b>-</b>	<b>0.0%</b>	<b>231,917</b>	<b>-</b>	<b>0.0%</b>	<b>Total Revenue</b>	<b>2,087,250</b>	<b>2,087,250</b>	<b>(0)</b>	<b>(0.0%)</b>	<b>2,087,250</b>	<b>(0)</b>	<b>(0.0%)</b>	
<i>Direct Operational Expenses:</i>															
670,674	127,327	(543,348)	(426.7%)	688,628	17,953	2.6%	Salaries and Wages	10,651,557	10,581,062	(70,495)	(0.7%)	9,993,782	(657,775)	(6.6%)	
208,481	41,642	(166,838)	(400.6%)	309,518	101,037	32.6%	Benefits	3,818,628	3,843,045	24,418	0.6%	3,730,906	(87,721)	(2.4%)	
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%	
269	6,000	5,731	95.5%	-	(269)	0.0%	Medical Supplies	59,987	56,000	(3,987)	(7.1%)	14,714	(45,272)	(307.7%)	
772	583	(189)	(32.4%)	314	(458)	(146.1%)	Other Supplies	11,675	5,250	(6,425)	(122.4%)	5,891	(5,784)	(98.2%)	
12,560	9,542	(3,019)	(31.6%)	11,646	(914)	(7.8%)	Repairs & Maintenance	89,174	85,875	(3,299)	(3.8%)	100,478	11,304	11.2%	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
1,809	1,929	120	6.2%	4,278	2,469	57.7%	Other Expense	11,389	22,087	10,698	48.4%	12,862	1,473	11.5%	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
<b>894,565</b>	<b>187,023</b>	<b>(707,542)</b>	<b>(378.3%)</b>	<b>1,014,383</b>	<b>119,818</b>	<b>11.8%</b>	<b>Total Operational Expenses</b>	<b>14,642,410</b>	<b>14,593,320</b>	<b>(49,090)</b>	<b>(0.3%)</b>	<b>13,858,634</b>	<b>(783,776)</b>	<b>(5.7%)</b>	
<b>Net Performance before Overhead</b>															
<b>(662,649)</b>	<b>44,894</b>	<b>(707,542)</b>	<b>(1,576.0%)</b>	<b>(782,467)</b>	<b>119,818</b>	<b>(15.3%)</b>	<b>Allocations</b>	<b>(12,555,160)</b>	<b>(12,506,070)</b>	<b>(49,090)</b>	<b>0.4%</b>	<b>(11,771,384)</b>	<b>(783,776)</b>	<b>6.7%</b>	
<i>Overhead Allocations:</i>															
214	9,264	9,050	97.7%	9,329	9,115	97.7%	Risk Mgt	18,345	83,374	65,029	78.0%	64,564	46,219	71.6%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
3,746	4,048	303	7.5%	3,797	51	1.3%	Internal Audit	34,504	36,435	1,931	5.3%	17,417	(17,087)	(98.1%)	
7,740	8,057	317	3.9%	14,558	6,818	46.8%	Palm Springs Facility	66,091	72,514	6,423	8.9%	163,955	97,865	59.7%	
18,159	18,159	-	0.0%	15,744	(2,414)	(15.3%)	Administration	163,428	163,428	-	0.0%	157,763	(5,665)	(3.6%)	
32,210	33,963	1,753	5.2%	27,340	(4,870)	(17.8%)	Human Resources	301,710	305,671	3,961	1.3%	242,825	(58,885)	(24.3%)	
9,277	9,277	-	0.0%	9,074	(204)	(2.2%)	Legal	83,497	83,497	-	0.0%	67,550	(15,948)	(23.6%)	
4,550	6,152	1,602	26.0%	4,235	(315)	(7.4%)	Records	41,035	55,371	14,336	25.9%	42,940	1,905	4.4%	
5,198	8,521	3,324	39.0%	3,928	(1,269)	(32.3%)	Compliance	42,742	76,692	33,950	44.3%	38,503	(4,240)	(11.0%)	
-	1,041	1,041	100.0%	779	779	100.0%	Planning/Research	4,067	9,368	5,302	56.6%	7,908	3,841	48.6%	
19,246	25,423	6,177	24.3%	17,515	(1,732)	(9.9%)	Finance	192,350	228,810	36,460	15.9%	179,277	(13,073)	(7.3%)	
6,167	9,579	3,413	35.6%	5,366	(801)	(14.9%)	Public Relations	53,507	86,214	32,707	37.9%	46,608	(6,899)	(14.8%)	
66,481	72,627	6,146	8.5%	46,625	(19,856)	(42.6%)	Information Technology	590,545	653,645	63,100	9.7%	513,549	(76,997)	(15.0%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	6,781	6,781	100.0%	
1,201	1,976	776	39.2%	2,619	1,418	54.1%	Corporate Quality	15,590	17,787	2,196	12.3%	22,181	6,591	29.7%	
-	-	-	-	-	-	-		-	-	-	-	-	-	-	
<b>174,188</b>	<b>208,090</b>	<b>33,902</b>	<b>16.3%</b>	<b>160,908</b>	<b>(13,280)</b>	<b>(8.3%)</b>	<b>Total Overhead Allocations</b>	<b>1,607,413</b>	<b>1,872,808</b>	<b>265,395</b>	<b>14.2%</b>	<b>1,571,821</b>	<b>(35,987)</b>	<b>(2.3%)</b>	
<b>1,068,753</b>	<b>395,113</b>	<b>(673,641)</b>	<b>(170.5%)</b>	<b>1,175,291</b>	<b>106,538</b>	<b>9.1%</b>	<b>Total Expenses</b>	<b>16,249,823</b>	<b>16,466,127</b>	<b>216,305</b>	<b>1.3%</b>	<b>15,430,455</b>	<b>(819,368)</b>	<b>(5.3%)</b>	
<b>\$ (836,837)</b>	<b>\$ (163,196)</b>	<b>\$ (673,641)</b>	<b>412.8%</b>	<b>\$ (943,374)</b>	<b>\$ 106,538</b>	<b>(11.3%)</b>	<b>Net Margin</b>	<b>\$ (14,162,573)</b>	<b>\$ (14,378,877)</b>	<b>\$ 216,305</b>	<b>(1.5%)</b>	<b>\$ (13,343,205)</b>	<b>\$ (819,368)</b>	<b>(6.1%)</b>	

# Sponsored Programs

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
<i>Sponsored Programs:</i>													
705,594	791,667	86,073	10.9%	538,626	(166,968)	(31.0%)	6,350,348	7,125,000	774,653	10.9%	4,902,147	(1,448,201)	(29.5%)
143,740	166,667	22,926	13.8%	147,292	3,552	2.4%	943,795	1,500,000	556,206	37.1%	1,321,614	377,819	28.6%
-	2,500	2,500	100.0%	2,500	2,500	100.0%	10,000	22,500	12,500	55.6%	22,500	12,500	55.6%
<b>849,335</b>	<b>960,833</b>	<b>111,499</b>	<b>11.6%</b>	<b>688,418</b>	<b>(160,917)</b>	<b>(23.4%)</b>	<b>7,304,142</b>	<b>8,647,500</b>	<b>1,343,358</b>	<b>15.5%</b>	<b>6,246,260</b>	<b>(1,057,882)</b>	<b>(16.9%)</b>
<i>Direct Operational Expenses:</i>													
12,147	12,851	703	5.5%	12,383	236	1.9%	118,706	120,795	2,089	1.7%	117,421	(1,284)	(1.1%)
5,331	5,401	70	1.3%	5,509	178	3.2%	49,559	49,796	237	0.5%	49,232	(327)	(0.7%)
-	83	83	100.0%	307	307	100.0%	112	750	638	85.1%	436	324	74.4%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
290	521	231	44.4%	21	(268)	(1,252.9%)	2,844	4,688	1,844	39.3%	571	(2,273)	(398.4%)
<b>17,768</b>	<b>18,856</b>	<b>1,088</b>	<b>6.1%</b>	<b>18,221</b>	<b>453</b>	<b>2.5%</b>	<b>171,220</b>	<b>176,028</b>	<b>4,808</b>	<b>2.8%</b>	<b>167,660</b>	<b>(3,561)</b>	<b>(2.1%)</b>
<b>\$ 867,103</b>	<b>\$ 979,689</b>	<b>\$ 112,587</b>	<b>11.5%</b>	<b>\$ 706,639</b>	<b>\$ (160,464)</b>	<b>(22.7%)</b>	<b>\$ 7,475,362</b>	<b>\$ 8,823,528</b>	<b>\$ 1,348,166</b>	<b>15.3%</b>	<b>\$ 6,413,920</b>	<b>\$ (1,061,442)</b>	<b>(16.5%)</b>

## 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
<b>Revenues:</b>													
Ad Valorem Taxes	\$ -	\$ 21,909,070	\$ 83,120,459	\$ 5,270,786	\$ 5,661,776	\$ 2,596,135	\$ 5,487,587	\$ 1,978,554	\$ 708,728	\$ -	\$ -	\$ -	\$ 126,683,095
Premiums													
Patent Revenue, Net	130,636	180,131	356,622	56,280	102,682	513,063	327,497	219,358	229,957				2,111,227
Intergovernmental Revenue	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917				2,087,250
Grants	7,870	4,818	11,753	5,201	6,783								36,375
Interest Earnings	233,692	238,380	190,989	319,898	482,263	408,147	345,540	338,386	374,788				2,932,083
Unrealized Gain/(Loss) Investments	(49,482)	155,186	641,266	149,084	(126,799)	355,737	176,713	384,083	274,325				1,910,115
Other Revenue	1,210	473,396	1,224,894	224,207	231,878	174,881	421,146	62,055	107,003				2,920,669
<b>Total Revenues</b>	<b>\$ 555,794</b>	<b>\$ 23,192,899</b>	<b>\$ 85,777,900</b>	<b>\$ 6,207,373</b>	<b>\$ 6,590,500</b>	<b>\$ 4,279,879</b>	<b>\$ 6,935,401</b>	<b>\$ 3,214,352</b>	<b>\$ 1,926,717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,680,814</b>
<b>Expenditures:</b>													
Salaries and Wages	3,298,698	2,915,868	2,983,671	2,927,192	2,835,739	3,022,094	2,987,415	3,218,682	2,257,074				26,446,434
Benefits	1,055,344	1,100,508	904,269	1,015,998	990,983	1,021,468	1,017,474	1,104,410	750,649				8,961,103
Purchased Services	494,856	800,476	566,029	654,314	621,355	457,270	1,091,677	1,061,116	955,874				6,702,918
Medical Supplies	4,323	4,210	39,275	5,970	5,243	3,974	2,486	7,548	1,836				74,865
Other Supplies	25,159	40,536	84,704	77,326	101,366	49,483	41,321	256,068	46,939				722,903
Contracted Physician Expense	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167				262,500
Medical Services	3,748,086	3,330,642	3,401,981	4,129,172	3,266,127	3,489,555	2,413,144	3,064,339	2,567,792				29,410,837
Drugs	14,087	30,279	18,181	103,670	55,234	29,488	32,292	7,962	12,057				303,250
Repairs & Maintenance	233,625	221,593	291,127	296,634	239,358	263,370	280,299	295,281	339,931				2,461,218
Lease & Rental	132,692	169,243	177,188	174,498	181,440	178,690	163,309	172,389	161,161				1,510,609
Utilities	11,427	12,065	9,852	9,749	8,540	9,869	9,923	10,408	11,134				92,966
Other Expense	316,602	650,421	1,935,661	1,711,669	556,651	516,973	543,788	525,599	2,525,594				9,287,958
Insurance	120,673	122,833	112,469	127,095	118,013	120,639	98,826	125,843	120,465				1,066,855
Sponsored Programs	705,594	705,594	705,594	858,937	874,021	867,493	864,502	873,072	849,335				7,304,142
<b>Total Operational Expenditures</b>	<b>10,190,332</b>	<b>10,133,434</b>	<b>11,259,166</b>	<b>12,121,391</b>	<b>9,883,238</b>	<b>10,059,532</b>	<b>9,575,627</b>	<b>10,751,885</b>	<b>10,678,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,603,557</b>
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)	\$ (7,537,533)	\$ (8,702,239)	\$ -	\$ -	\$ -	\$ 44,077,258
Overhead Allocations	(822,184)	(878,882)	(893,893)	(955,086)	(815,753)	(796,233)	(876,067)	(1,022,000)	(858,973)				(7,919,072)
<b>Total Expenses</b>	<b>9,368,148</b>	<b>9,254,553</b>	<b>10,365,273</b>	<b>11,166,305</b>	<b>9,067,485</b>	<b>9,263,299</b>	<b>8,699,555</b>	<b>9,729,884</b>	<b>9,769,983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,684,485</b>
<b>Net Margin</b>	<b>\$ (8,812,354)</b>	<b>\$ 13,938,347</b>	<b>\$ 75,412,627</b>	<b>\$ (4,958,932)</b>	<b>\$ (2,476,985)</b>	<b>\$ (4,983,420)</b>	<b>\$ (1,764,154)</b>	<b>\$ (6,515,532)</b>	<b>\$ (7,843,266)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,996,330</b>
<b>Capital</b>													
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)	\$ (3,913,154)	\$ (3,760,197)	\$ -	\$ -	\$ -	\$ (30,697,495)



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
<b>Aeromedical</b>																
Patients Transported - Actual	46	40	55	65	63	52	40	59	43	-	-	-	463	492	-	(5.9%)
Patients Transported - Budget	51	63	51	59	55	56	54	48	50	-	-	-	487	480	(4.9%)	-
Variance	(5)	(23)	4	6	8	(4)	(14)	11	(7)	-	-	-	(24)	12		
Actual Hours Available for Service	1,070	1,080	1,113	1,069	1,005	1,116	908	1,056	948	-	-	-	9,365	9,666	-	-
Service Hours Utilized	74.0	54.0	79.0	94.0	92.0	75.0	62.0	105.0	62.0	-	-	-	697.0	647.0	-	-
Utilization %	6.9%	5.0%	7.1%	8.8%	9.2%	6.7%	6.8%	9.9%	6.5%	-	-	-	7.4%	6.7%	-	-
# of Flights - Training/Public Education	8	5	7	7	1	2	3	4	3	-	-	-	40	73	-	(45.2%)
# of Flights - Maintenance	9	11	15	13	10	6	11	12	9	-	-	-	96	75	-	28.0%
<b>Trauma</b>																
New Trauma Patients - Actual	359	399	421	400	377	446	381	413	382	-	-	-	3,578	3,202	-	11.7%
New Trauma Patients - Budget	399	399	399	399	399	399	399	399	399	-	-	-	3,591	3,151	(0.4%)	-
Variance	(40)	-	22	1	(22)	47	(18)	14	(17)	-	-	-	(13)	51		
<b>School Health</b>																
Medical Events	48,567	32,649	28,460	35,695	40,115	30,919	44,658	44,736	5,493	-	-	-	311,292	306,577	-	1.5%
Screenings	29,329	19,811	18,958	14,867	16,019	5,085	860	394	-	-	-	-	105,323	86,155	-	22.2%
Total Events- Actual	77,896	52,460	47,418	50,562	56,134	36,004	45,518	45,130	5,493	-	-	-	416,615	392,732	-	-
Total Events- Budget	66,612	50,206	43,714	50,088	51,936	34,518	43,009	41,547	11,102	-	-	-	392,732	425,115		
<b>Managed Care</b>																
District Care Visits to Primary Clinic - Medical	1,857	2,043	2,121	2,356	2,168	2,233	2,401	477	41	-	-	-	15,697	24,048	-	(34.7%)
District Care Visits to Primary Clinic - Dental	441	381	338	293	345	426	403	-	-	-	-	-	2,627	6,305	-	(58.3%)
Uninsured Visits to Primary Clinic - Medical	3,649	2,420	2,465	2,717	2,706	2,761	2,958	4,772	4,870	-	-	-	29,318	21,000	-	39.6%
Uninsured Visits to Primary Clinic - Dental	1,381	990	873	1,028	1,052	1,194	1,282	1,594	1,515	-	-	-	10,909	10,490	-	4.0%
Membership - Current Year	9,446	9,195	8,929	8,731	8,470	8,259	8,369	8,491	8,630	-	-	-	-	-	-	(11.4%)
Membership - Prior Year	9,946	10,060	9,924	9,852	9,829	9,711	9,795	9,739	9,666	-	-	-	-	-	-	-
<b>Pharmacy</b>																
Total Prescriptions Filled at In-House Pharmacies	24,348	20,947	20,144	22,785	20,931	21,618	22,443	21,141	19,643	-	-	-	194,000	213,658	-	(9.2%)
Total Prescriptions Filled at Retail Pharmacies	159	120	247	309	323	202	232	285	226	-	-	-	2,103	1,925	-	9.2%
Total Prescriptions Filled Inhouse/Retail- Actual	24,507	21,067	20,391	23,094	21,254	21,820	22,675	21,426	19,869	-	-	-	196,103	215,583	-	(9.0%)
Total Prescriptions Filled- Budget	26,876	24,372	24,016	25,283	24,714	25,995	25,768	22,866	23,380	-	-	-	223,270	232,724	(12.2%)	-

# **SUPPLEMENTAL INFORMATION**

## **HEALEY CENTER**

# Healey Center Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,203,862	\$ 1,113,513	\$ 90,349	8.1%	\$ 1,086,962	\$ 116,900	10.8%	Gross Patient Revenue	\$ 10,443,710	\$ 9,918,470	\$ 525,240	5.3%	\$ 9,846,149	\$ 597,561	6.1%	
77,653	45,127	(32,526)	(72.1%)	67,553	(10,100)	(15.0%)	Contractual Allowances	449,737	254,735	(195,002)	(76.6%)	749,979	300,242	40.0%	
297,056	269,646	(27,410)	(10.2%)	353,615	56,559	16.0%	Charity Care	2,244,317	2,453,723	209,406	8.5%	2,643,863	399,546	15.1%	
44,850	2,236	(42,614)	(1,905.8%)	(187)	(45,037)	24054.6%	Bad Debt	43,785	20,124	(23,661)	(117.6%)	44,400	616	1.4%	
419,559	317,009	(102,550)	(32.3%)	420,981	1,422	0.3%	Total Contractuals and Bad Debt	2,737,839	2,728,582	(9,257)	(0.3%)	3,438,242	700,403	20.4%	
784,303	796,504	(12,201)	(1.5%)	665,982	118,321	17.8%	Net Patient Revenue	7,705,872	7,189,888	\$15,984	7.2%	6,407,907	1,297,964	20.3%	
65.15%	71.53%			61.27%			Collection %	73.78%	72.49%			65.08%			
758,333	758,333	-	0.0%	758,333	-	0.0%	PBC Interlocal	6,825,000	6,825,000	-	0.0%	6,825,000	-	0.0%	
131	4,468	(4,337)	(97.1%)	3,515	(3,383)	(96.3%)	Other revenue	29,960	40,212	(10,252)	(25.5%)	45,560	(15,600)	(34.2%)	
758,465	762,801	(4,337)	(0.6%)	761,848	(3,383)	(0.4%)	Total Other Revenues	6,854,960	6,865,212	(10,252)	(0.1%)	6,870,560	(15,600)	(0.2%)	
1,542,767	1,559,305	(16,538)	(1.1%)	1,427,830	114,938	8.0%	Total Revenues	14,560,831	14,055,100	505,731	3.6%	13,278,467	1,282,364	9.7%	
<i>Direct Operational Expenses</i>															
903,011	863,143	(39,868)	(4.6%)	848,166	(54,845)	(6.5%)	Salaries and Wages	8,144,508	7,854,504	(290,004)	(3.7%)	7,635,247	(509,260)	(6.7%)	
335,860	334,131	(1,729)	(0.5%)	340,915	5,055	1.5%	Benefits	2,996,749	3,021,962	25,212	0.8%	2,898,698	(98,051)	(3.4%)	
66,943	71,143	4,200	5.9%	58,330	(8,613)	(14.8%)	Purchased Services	620,520	640,283	19,763	3.1%	573,468	(47,052)	(8.2%)	
40,538	45,500	4,962	10.9%	37,554	(2,984)	(7.9%)	Medical Supplies	399,008	409,500	10,492	2.6%	409,929	10,921	2.7%	
55,331	67,232	11,901	17.7%	71,207	15,876	22.3%	Other Supplies	659,588	605,086	(54,501)	(9.0%)	722,582	62,994	8.7%	
633	2,088	1,455	69.7%	619	(14)	(2.2%)	Contracted Physician Expense	8,382	18,793	10,411	55.4%	12,726	4,344	34.1%	
3,933	3,750	(183)	(4.9%)	-	(3,933)	(0.0%)	Medical Services	40,161	33,750	(6,411)	(19.0%)	-	(40,161)	(0.0%)	
22,144	30,667	8,523	27.8%	31,976	9,833	30.7%	Drugs	244,033	276,000	31,967	11.6%	267,005	22,972	8.6%	
20,415	32,957	12,542	38.1%	25,979	5,563	21.4%	Repairs & Maintenance	273,532	296,617	23,085	7.8%	248,173	(25,359)	(10.2%)	
1,280	2,849	1,569	55.1%	99	(1,181)	(1,192.9%)	Lease & Rental	12,433	25,641	13,208	51.5%	10,565	(1,868)	(17.7%)	
35,321	34,259	(1,062)	(3.1%)	36,362	1,041	2.9%	Utilities	320,453	308,305	(12,148)	(3.9%)	301,741	(18,711)	(6.2%)	
16,042	15,260	(781)	(5.1%)	25,230	9,188	36.4%	Other Expense	119,649	137,342	17,694	12.9%	120,880	1,231	1.0%	
5,425	4,601	(825)	(17.9%)	5,012	(414)	(8.3%)	Insurance	40,827	41,407	580	1.4%	37,797	(3,030)	(8.0%)	
1,506,875	1,507,577	702	0.0%	1,481,449	(25,426)	(1.7%)	Total Operational Expenses	13,879,842	13,669,191	(210,651)	(1.5%)	13,238,810	(641,032)	(4.8%)	
<i>Net Performance before Depreciation &amp; Overhead Allocations:</i>															
35,892	51,728	(15,836)	(30.6%)	(53,619)	89,512	(166.9%)	Overhead Allocations	680,990	385,909	295,080	76.5%	39,657	641,333	1,617.2%	
54,512	70,087	15,574	22.2%	52,831	(1,682)	(3.2%)	Depreciation	486,872	630,780	143,908	22.8%	529,091	42,220	8.0%	
<i>Overhead Allocations:</i>															
212	9,189	8,977	97.7%	9,693	9,481	97.8%	Risk Mgt	18,198	82,704	64,507	78.0%	67,086	48,888	72.9%	
-	-	-	0.0%	25,959	25,959	100.0%	Rev Cycle	-	-	-	0.0%	273,343	273,343	100.0%	
3,716	4,016	300	7.5%	3,945	229	5.8%	Internal Audit	34,227	36,142	1,916	5.3%	18,097	(16,130)	(89.1%)	
18,013	18,013	-	0.0%	16,359	(1,654)	(10.1%)	Administration	162,115	162,115	-	0.0%	163,925	1,810	1.1%	
29,986	31,618	1,632	5.2%	25,855	(4,132)	(16.0%)	Human Resources	280,879	284,566	3,687	1.3%	229,633	(51,245)	(22.3%)	
9,203	9,203	-	0.0%	9,428	225	2.4%	Legal	82,826	82,826	-	0.0%	70,188	(12,638)	(18.0%)	
4,514	6,103	1,589	26.0%	4,401	(113)	(2.6%)	Records	40,705	54,926	14,221	25.9%	44,617	3,912	8.8%	
5,156	8,453	3,297	39.0%	4,082	(1,074)	(26.3%)	Compliance	42,399	76,076	33,677	44.3%	40,006	(2,392)	(6.0%)	
-	1,033	1,033	100.0%	809	809	100.0%	Planning/Research	4,034	9,293	5,259	56.6%	8,217	4,182	50.9%	
19,091	25,219	6,128	24.3%	18,199	(893)	(4.9%)	Finance	190,804	226,971	36,166	15.9%	186,279	(4,525)	(2.4%)	
6,117	9,502	3,385	35.6%	5,575	(542)	(9.7%)	Public Relations	53,077	85,521	32,444	37.9%	48,429	(4,648)	(9.6%)	
65,947	72,044	6,097	8.5%	48,446	(17,501)	(36.1%)	Information Technology	585,799	648,392	62,593	9.7%	533,606	(52,193)	(9.8%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	7,045	7,045	100.0%	
1,191	1,960	769	39.2%	2,721	1,530	56.2%	Corporate Quality	15,465	17,644	2,179	12.3%	23,047	7,582	32.9%	
-	-	-	0.0%	1,453	1,453	100.0%	Managed Care Contract	-	-	-	0.0%	35,165	35,165	100.0%	
163,145	196,353	33,208	16.9%	176,924	13,779	7.8%	Total Overhead Allocations	1,510,528	1,767,177	256,649	14.5%	1,748,684	238,156	13.6%	
1,724,533	1,774,017	49,484	2.8%	1,711,204	(13,329)	(0.8%)	Total Expenses	15,877,241	16,067,147	189,906	1.2%	15,516,585	(360,656)	(2.3%)	
(181,765)	(214,711)	32,946	(15.3%)	(283,374)	101,609	(35.9%)	Net Margin	(1,316,410)	(2,012,047)	695,637	(34.6%)	(2,238,118)	921,708	41.2%	
\$ 127,246	\$ 154,167	\$ (26,921)	(17.5%)	\$ 193,000	\$ (65,754)	(34.1%)	General Fund Support/Transfer In	\$ 829,532	\$ 1,387,500	\$ (557,968)	(40.2%)	\$ 1,743,406	\$ (913,874)	(52.4%)	

## 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
<b>Gross Patient Revenue</b>	\$ 1,116,480	\$ 1,063,810	\$ 1,105,771	\$ 1,119,937	\$ 1,145,087	\$ 1,230,460	\$ 1,203,482	\$ 1,254,821	\$ 1,203,862	\$ -	\$ -	\$ -	\$ 10,443,710
Contractual Allowances	(10,387)	(24,243)	(28,997)	60,805	101,265	72,279	74,968	126,394	77,653	-	-	-	449,737
Charity Care	255,960	313,710	332,510	84,852	263,811	315,794	305,603	75,022	297,056	-	-	-	2,244,317
Bad Debt	(9,091)	(12,991)	(22,945)	11,134	13,170	16,839	2,052	767	44,850	-	-	-	43,785
<b>Total Contractuals and Bad Debt</b>	<b>236,483</b>	<b>276,475</b>	<b>280,568</b>	<b>156,791</b>	<b>378,246</b>	<b>404,913</b>	<b>382,622</b>	<b>202,182</b>	<b>419,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,737,839</b>
<b>Net Patient Revenue</b>	<b>879,997</b>	<b>787,335</b>	<b>825,203</b>	<b>963,146</b>	<b>766,841</b>	<b>825,548</b>	<b>820,860</b>	<b>1,052,638</b>	<b>784,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,705,872</b>
Collections %	78.82%	74.01%	74.63%	86.00%	66.97%	67.09%	68.21%	83.89%	65.15%	-	-	-	73.78%
PBC Interlocal	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	-	-	-	6,825,000
Other revenue	4,321	3,420	5,377	4,246	1,671	2,790	5,694	2,311	131	-	-	-	29,960
<b>Total Other Revenues</b>	<b>762,655</b>	<b>761,753</b>	<b>763,710</b>	<b>762,579</b>	<b>760,004</b>	<b>761,123</b>	<b>764,027</b>	<b>760,644</b>	<b>758,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,854,960</b>
<b>Total Revenues</b>	<b>1,642,652</b>	<b>1,549,088</b>	<b>1,588,914</b>	<b>1,725,725</b>	<b>1,526,845</b>	<b>1,586,671</b>	<b>1,584,887</b>	<b>1,813,283</b>	<b>1,542,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,560,831</b>
<i>Direct Operational Expenses:</i>													
Salaries and Wages	896,239	924,513	820,044	931,272	860,191	907,789	903,087	998,364	903,011	-	-	-	8,144,508
Benefits	336,118	354,622	305,299	336,872	321,671	330,309	331,142	344,857	335,860	-	-	-	2,996,749
Purchased Services	63,482	68,378	67,963	65,009	71,451	68,613	73,559	75,121	66,943	-	-	-	620,520
Medical Supplies	43,666	51,909	30,303	66,744	39,636	35,230	50,195	40,787	40,538	-	-	-	399,008
Other Supplies	70,505	75,257	63,200	76,840	66,207	76,095	102,967	73,186	55,331	-	-	-	659,588
Contracted Physician Expense	1,158	1,084	1,172	676	119	1,147	1,190	1,202	633	-	-	-	8,382
Medical Services	4,623	4,335	3,830	5,022	5,732	4,310	5,628	2,748	3,933	-	-	-	40,161
Drugs	29,943	29,675	27,357	37,075	34,278	9,252	26,408	28,001	22,144	-	-	-	244,033
Repairs & Maintenance	15,738	31,412	30,243	27,229	46,998	26,790	41,582	33,626	20,415	-	-	-	273,532
Lease & Rental	1,169	2,599	1,169	1,169	1,383	1,169	1,248	1,248	1,280	-	-	-	12,433
Utilities	31,551	32,824	40,401	36,285	34,744	35,445	36,192	37,689	35,321	-	-	-	320,453
Other Expense	10,709	12,991	16,616	13,229	6,443	9,977	16,940	16,702	16,042	-	-	-	119,649
Insurance	5,079	4,620	4,620	6,257	5,029	5,029	(659)	5,425	5,425	-	-	-	40,827
<b>Total Operational Expenses</b>	<b>1,509,479</b>	<b>1,594,219</b>	<b>1,412,217</b>	<b>1,603,629</b>	<b>1,493,834</b>	<b>1,511,155</b>	<b>1,589,479</b>	<b>1,658,955</b>	<b>1,506,875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,879,842</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>133,172</b>	<b>(45,131)</b>	<b>176,696</b>	<b>122,096</b>	<b>33,011</b>	<b>75,516</b>	<b>(4,591)</b>	<b>154,328</b>	<b>35,892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>680,990</b>
Depreciation	52,986	52,986	54,806	53,084	54,636	54,621	54,621	54,620	54,512	-	-	-	486,872
<i>Overhead Allocations:</i>													
Risk Mgt	6,723	11,644	5,960	(11,080)	1,260	1,570	1,614	294	212	-	-	-	18,198
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	3,700	3,700	3,700	3,700	3,774	4,133	3,895	3,907	3,716	-	-	-	34,227
Administration	18,050	18,881	15,296	19,345	17,194	19,310	18,013	18,013	18,013	-	-	-	162,115
Human Resources	30,916	31,635	32,188	35,710	30,031	29,231	28,716	32,466	29,986	-	-	-	280,879
Legal	4,675	8,603	5,850	25,193	11,294	(397)	9,203	9,203	9,203	-	-	-	82,876
Records	4,712	4,663	4,385	4,811	3,786	4,523	4,139	5,172	4,514	-	-	-	40,705
Compliance	4,174	5,702	7,606	4,541	3,012	9,337	3,289	5,083	5,156	-	-	-	42,399
Planning/Research	968	926	874	958	308	0	-	-	-	-	-	-	4,034
Finance	17,415	23,761	16,356	28,690	16,764	19,142	27,207	22,379	19,091	-	-	-	190,804
Public Relations	4,682	4,600	6,025	5,396	5,115	5,972	6,596	8,573	6,117	-	-	-	53,077
Information Technology	58,094	50,067	70,345	62,861	59,380	65,508	62,727	90,875	65,947	-	-	-	585,799
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	2,881	2,720	1,554	1,872	1,456	1,279	1,190	1,321	1,191	-	-	-	15,465
Managed Care Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Overhead Allocations</b>	<b>156,991</b>	<b>166,404</b>	<b>165,137</b>	<b>181,999</b>	<b>153,375</b>	<b>159,608</b>	<b>166,583</b>	<b>197,286</b>	<b>163,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,510,528</b>
<b>Total Expenses</b>	<b>1,719,456</b>	<b>1,813,608</b>	<b>1,632,161</b>	<b>1,838,711</b>	<b>1,701,844</b>	<b>1,725,384</b>	<b>1,810,683</b>	<b>1,910,861</b>	<b>1,724,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,877,241</b>
<b>Transfer out to Medicaid Match/ General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Margin</b>	<b>(76,804)</b>	<b>(264,520)</b>	<b>(43,247)</b>	<b>(112,986)</b>	<b>(174,999)</b>	<b>(138,714)</b>	<b>(225,796)</b>	<b>(97,578)</b>	<b>(181,765)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,316,410)</b>
<b>General Fund Support/ Transfer In</b>	<b>\$ 23,818</b>	<b>\$ 229,466</b>	<b>\$ -</b>	<b>\$ 32,370</b>	<b>\$ 118,407</b>	<b>\$ 95,202</b>	<b>\$ 160,065</b>	<b>\$ 42,958</b>	<b>\$ 127,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 829,532</b>



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	13	10				77	97
Discharges	11	13	8	10	6	4	5	10	10				77	101
Average Daily Census	119	118	119	119	119	120	119	120	120				119	119
Budget Census	118	118	118	118	118	118	118	118	118				118	118
Occupancy % (120 licensed beds)	99%	98%	99%	99%	99%	100%	99%	100%	100%				99%	100%
<b>Days By Payor Source:</b>														
Medicaid	109	78	62	93	65	31	30	93	30				591	22,251
Managed Care Medicaid	2,259	2,201	2,330	2,384	2,245	2,567	2,512	2,630	2,608				21,736	-
Medicare	115	90	52	48	32	22	12	31	30				432	463
Private Pay	97	90	93	93	84	92	60	62	30				701	946
Hospice	124	120	145	142	103	102	90	67	60				953	516
Charity	990	961	1,016	930	812	899	870	828	840				8,146	8,421
<b>Total Resident Days</b>	<b>3,694</b>	<b>3,540</b>	<b>3,698</b>	<b>3,690</b>	<b>3,341</b>	<b>3,713</b>	<b>3,574</b>	<b>3,711</b>	<b>3,598</b>				<b>32,559</b>	<b>32,597</b>



# **SUPPLEMENTAL INFORMATION**

## **LAKESIDE MEDICAL CENTER**

# Lakeside Medical Center Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 2,312,540	\$ 4,960,124	\$ (2,647,584)	(53.4%)	\$ 3,826,698	\$ (1,514,158)	(39.6%)	\$ 34,283,355	\$ 43,933,898	\$ (9,650,544)	(22.0%)	\$ 42,256,718	\$ (7,973,363)	(18.9%)
7,060,314	6,055,091	1,005,224	16.6%	6,229,492	830,822	13.3%	65,682,025	53,632,476	12,049,550	22.5%	56,744,396	8,937,629	15.8%
-	57,619	(57,619)	(100.0%)	22,916	(22,916)	(100.0%)	1,126	518,568	(517,443)	(99.8%)	480,197	(479,072)	(99.8%)
<b>9,372,854</b>	<b>11,072,833</b>	<b>(1,699,979)</b>	<b>(15.4%)</b>	<b>10,079,106</b>	<b>(706,252)</b>	<b>(7.0%)</b>	<b>99,966,506</b>	<b>98,084,942</b>	<b>1,881,563</b>	<b>1.9%</b>	<b>99,481,311</b>	<b>485,195</b>	<b>0.5%</b>
6,380,058	7,316,419	936,360	12.8%	6,656,704	276,646	4.2%	69,215,583	64,804,587	(4,410,996)	(6.8%)	68,648,494	(567,088)	(0.8%)
189,767	216,551	26,783	12.4%	252,345	62,578	24.8%	2,832,420	1,918,079	(914,341)	(47.7%)	1,993,092	(839,328)	(42.1%)
1,367,462	1,229,987	(137,475)	(11.2%)	1,137,027	(230,435)	(20.3%)	10,639,405	10,894,511	255,106	2.3%	10,976,498	337,093	3.1%
-	38,427	38,427	100.0%	14,071	14,071	100.0%	1,988	345,846	343,858	99.4%	289,982	287,993	99.3%
\$ 7,937,288	\$ 8,801,383	\$ 864,096	9.8%	\$ 8,060,147	\$ 122,859	1.5%	\$ 82,689,395	\$ 77,963,022	\$ (4,726,373)	(6.1%)	\$ 81,908,065	\$ (781,330)	(1.0%)
130,283	140,377	(10,094)	(7.2%)	152,725	(22,442)	-15%	1,172,551	1,263,395	(90,844)	(7.2%)	1,837,251	(664,701)	(36.2%)
<b>1,565,850</b>	<b>2,411,827</b>	<b>(845,977)</b>	<b>(35.1%)</b>	<b>2,171,685</b>	<b>(605,835)</b>	<b>(27.9%)</b>	<b>18,449,661</b>	<b>21,385,315</b>	<b>(2,935,654)</b>	<b>(13.7%)</b>	<b>19,410,497</b>	<b>(960,836)</b>	<b>(5.0%)</b>
16.71%	21.78%			21.55%			18.46%	21.80%		19.51%			
142,693	-	142,693	0.0%	36,696	105,997	288.8%	356,911	-	356,911	0.0%	346,750	10,161	2.9%
9,190	35,935	(26,745)	(74.4%)	4,632	4,558	98.4%	78,265	323,412	(245,147)	(75.8%)	380,319	(302,054)	(79.4%)
151,883	35,935	115,948	322.7%	41,328	110,555	267.5%	435,176	323,412	111,764	34.6%	727,069	(291,893)	(40.1%)
<b>1,717,733</b>	<b>2,447,762</b>	<b>(730,029)</b>	<b>(29.8%)</b>	<b>2,213,013</b>	<b>(495,280)</b>	<b>(22.4%)</b>	<b>18,884,837</b>	<b>21,708,727</b>	<b>(2,823,890)</b>	<b>(13.0%)</b>	<b>20,137,566</b>	<b>(1,252,729)</b>	<b>(6.2%)</b>
<i>Direct Operational Expenses:</i>													
1,389,123	1,607,577	218,454	13.6%	1,495,941	106,818	7.1%	13,977,403	14,628,954	651,550	4.5%	14,070,140	92,736	0.7%
426,077	438,301	12,224	2.8%	427,641	1,564	0.4%	3,882,374	3,988,535	106,160	2.7%	3,795,090	(87,285)	(2.3%)
281,845	299,444	17,599	5.9%	262,900	(18,945)	(7.2%)	2,560,175	2,673,392	113,216	4.2%	2,381,118	(179,057)	(7.5%)
82,326	99,154	16,827	17.0%	134,872	52,546	39.0%	1,030,828	878,244	(152,584)	(17.4%)	878,512	(152,316)	(17.3%)
56,268	96,047	39,778	41.4%	70,869	14,600	20.6%	658,728	816,119	157,391	19.3%	626,228	(32,500)	(5.2%)
753,972	513,391	(240,582)	(46.9%)	572,303	(181,669)	(31.7%)	7,499,288	5,465,441	(2,033,848)	(37.2%)	5,503,802	(1,995,487)	(36.3%)
111,508	77,826	(33,683)	(43.3%)	37,318	(74,191)	(198.8%)	693,159	689,333	(3,826)	(0.6%)	577,843	(115,316)	(20.0%)
119,816	157,024	37,208	23.7%	63,941	(55,875)	(87.4%)	1,421,343	1,413,215	(8,128)	(0.6%)	980,074	(441,269)	(45.0%)
62,957	62,234	(723)	(1.2%)	59,435	(3,522)	(5.9%)	522,708	560,105	37,397	6.7%	428,550	(94,158)	(22.0%)
59,898	84,047	24,148	28.7%	77,907	18,009	23.1%	626,016	710,895	84,879	11.9%	604,667	(21,349)	(3.5%)
62,836	131,626	68,790	52.3%	62,971	135	0.2%	578,711	643,230	64,519	10.0%	196,511	(382,200)	(194.5%)
14,778	12,239	(2,539)	(20.7%)	12,928	(1,850)	(14.3%)	107,023	110,147	3,124	2.8%	103,394	(3,629)	(3.5%)
<b>3,421,405</b>	<b>3,578,908</b>	<b>157,503</b>	<b>4.4%</b>	<b>3,279,025</b>	<b>(142,380)</b>	<b>(4.3%)</b>	<b>33,557,758</b>	<b>32,577,609</b>	<b>(980,149)</b>	<b>(3.0%)</b>	<b>30,145,928</b>	<b>(3,411,830)</b>	<b>(11.3%)</b>
<b>Net Performance before Depreciation</b>													
<b>(1,703,672)</b>	<b>(1,131,146)</b>	<b>(572,526)</b>	<b>50.6%</b>	<b>(1,066,012)</b>	<b>(637,660)</b>	<b>59.8% &amp; Overhead Allocations</b>	<b>(14,672,921)</b>	<b>(10,868,882)</b>	<b>(3,804,039)</b>	<b>35.0%</b>	<b>(10,008,363)</b>	<b>(4,664,558)</b>	<b>46.6%</b>



## 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	\$ 1,977,107	\$ 4,043,138	\$ 4,395,962	\$ 4,583,108	\$ 4,545,320	\$ 3,741,148	\$ 3,794,298	\$ 2,940,734	\$ 2,312,540	\$ -	\$ -	\$ -	\$ 34,283,355
Outpatient Revenue	7,369,477	6,754,814	6,542,374	7,113,854	6,775,699	7,779,273	8,160,200	8,126,071	7,060,314	-	-	-	65,682,075
Physician Clinic	615	\$10	-	-	-	-	-	-	-	-	-	-	1,126
<b>Gross Patient Revenue</b>	<b>11,297,199</b>	<b>10,798,462</b>	<b>10,938,336</b>	<b>11,696,962</b>	<b>11,321,019</b>	<b>11,520,371</b>	<b>11,954,498</b>	<b>11,066,804</b>	<b>9,372,854</b>	-	-	-	<b>99,966,506</b>
Contractual Allowances	7,481,597	8,190,285	6,886,241	7,995,630	8,134,897	8,206,743	8,388,212	7,551,919	6,380,058	-	-	-	69,215,583
Charity Care	232,522	247,790	418,757	550,929	313,570	296,334	361,962	220,789	189,767	-	-	-	2,832,420
Bad Debt	1,241,914	725,404	1,174,976	1,363,992	825,696	1,029,575	1,309,817	1,650,568	1,367,467	-	-	-	10,639,405
Physician Contractuals	3,637	(2,975)	-	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	\$ 9,423,277	\$ 7,937,288	\$ -	\$ -	\$ -	\$ 82,689,395
Other Patient Revenue	130,283.42	130,283.42	130,283.92	130,283.42	130,283.42	130,283.16	130,283.14	130,283.34	130,283.41	-	-	-	1,172,550.85
<b>Net Patient Revenue</b>	<b>2,467,813</b>	<b>1,768,242</b>	<b>2,638,646</b>	<b>1,915,476</b>	<b>2,177,032</b>	<b>2,118,003</b>	<b>2,024,789</b>	<b>1,773,810</b>	<b>1,565,850</b>	-	-	-	<b>18,449,661</b>
Collection %	21.84%	16.37%	24.12%	16.38%	19.23%	-	-	-	-	-	-	-	18.46%
Grant Funds	-	54,673	18,224	-	18,224	18,224	18,224	86,648	142,693	-	-	-	356,911
Other Revenue	7,425	7,733	16,134	7,057	4,337	12,547	6,043	7,799	9,190	-	-	-	78,265
<b>Total Other Revenues</b>	<b>7,425</b>	<b>62,406</b>	<b>34,359</b>	<b>7,057</b>	<b>22,561</b>	<b>30,771</b>	<b>24,267</b>	<b>94,447</b>	<b>151,883</b>	-	-	-	<b>435,176</b>
<b>Total Revenues</b>	<b>2,475,238</b>	<b>1,830,648</b>	<b>2,673,004</b>	<b>1,922,533</b>	<b>2,199,593</b>	<b>2,148,774</b>	<b>2,049,056</b>	<b>1,868,257</b>	<b>1,717,733</b>	-	-	-	<b>18,884,837</b>
<b>Direct Operational Expenses:</b>													
Salaries and Wages	1,604,655	1,584,048	1,571,075	1,591,064	1,488,697	1,523,886	1,595,474	1,679,431	1,889,121	-	-	-	13,077,403
Benefits	446,177	439,522	395,002	439,253	415,974	432,233	445,287	442,850	426,077	-	-	-	3,882,374
Purchased Services	179,360	389,102	323,031	140,719	206,716	252,163	334,491	502,724	281,845	-	-	-	2,560,175
Medical Supplies	111,576	64,495	150,782	93,202	153,498	60,527	108,801	205,620	82,376	-	-	-	1,030,828
Other Supplies	51,377	47,854	123,939	80,959	64,124	107,196	61,029	67,981	56,268	-	-	-	658,728
Contracted Physician Expense	585,248	1,128,212	1,167,852	535,110	977,758	713,434	653,879	983,801	753,972	-	-	-	7,499,288
Drugs	87,498	39,046	51,899	80,882	90,491	52,157	78,069	101,610	111,508	-	-	-	693,159
Repairs & Maintenance	152,041	98,566	196,547	259,705	105,261	109,994	256,611	122,789	119,816	-	-	-	1,421,343
Lease & Rental	72,590	51,707	65,398	73,195	51,184	64,525	24,135	57,017	62,957	-	-	-	522,708
Utilities	12,394	123,994	72,238	52,890	85,378	42,838	81,625	92,761	59,898	-	-	-	626,016
Other Expense	52,007	59,552	68,441	34,917	99,995	73,987	56,068	70,907	62,836	-	-	-	578,711
Insurance	12,637	5,661	11,496	11,496	11,496	11,496	11,496	16,466	14,778	-	-	-	107,023
<b>Total Operational Expenses</b>	<b>3,317,559</b>	<b>4,031,762</b>	<b>4,145,700</b>	<b>3,393,413</b>	<b>3,750,593</b>	<b>3,444,436</b>	<b>3,708,932</b>	<b>4,343,959</b>	<b>3,421,405</b>	-	-	-	<b>33,557,758</b>
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>(842,321)</b>	<b>(2,201,114)</b>	<b>(1,472,695)</b>	<b>(1,470,879)</b>	<b>(1,551,000)</b>	<b>(1,295,662)</b>	<b>(1,659,876)</b>	<b>(2,475,701)</b>	<b>(1,703,672)</b>	-	-	-	<b>(14,672,921)</b>
Depreciation	281,892	281,892	270,170	277,897	276,806	276,922	276,409	283,689	280,942	-	-	-	2,506,619
<b>Overhead Allocations:</b>													
Risk Mgt	15,924	77,580	14,116	(26,243)	2,985	1,718	3,823	697	507	-	-	-	43,101
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	8,764	8,764	8,764	8,764	8,940	9,788	9,225	9,254	8,800	-	-	-	81,065
Administration	42,751	44,720	36,278	45,819	40,724	45,735	42,663	42,663	42,663	-	-	-	383,964
Human Resources	40,021	40,952	41,667	46,227	38,875	37,840	37,173	42,077	38,817	-	-	-	363,600
Legal	11,073	20,375	13,855	59,669	26,750	(941)	21,797	21,797	21,797	-	-	-	196,172
Records	11,161	11,045	10,385	11,394	8,968	10,713	9,804	12,249	10,690	-	-	-	96,408
Compliance	9,887	12,321	6,171	10,754	7,134	22,114	7,789	12,040	12,211	-	-	-	100,420
Planning/Research	2,293	2,194	2,069	2,269	730	-	-	-	-	-	-	-	9,555
Finance	41,247	56,276	38,738	67,951	39,704	45,338	64,439	53,004	45,217	-	-	-	451,914
Public Relations	11,089	10,896	14,269	12,781	12,115	14,146	15,622	20,306	14,488	-	-	-	125,712
Information Technology	137,594	118,581	166,609	148,888	140,639	155,154	148,555	215,234	156,193	-	-	-	1,387,448
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	6,823	6,443	3,681	4,435	3,448	3,028	2,819	3,129	2,821	-	-	-	36,628
Managed Care Contract	11,284	13,253	10,022	12,125	10,665	11,549	10,663	14,841	10,631	-	-	-	105,034
<b>Total Overhead Allocations</b>	<b>349,911</b>	<b>373,400</b>	<b>366,576</b>	<b>404,832</b>	<b>341,677</b>	<b>358,183</b>	<b>374,371</b>	<b>447,240</b>	<b>364,831</b>	-	-	-	<b>3,381,022</b>
<b>Total Expenses</b>	<b>3,949,362</b>	<b>4,687,053</b>	<b>4,782,446</b>	<b>4,076,142</b>	<b>4,369,077</b>	<b>4,079,541</b>	<b>4,359,711</b>	<b>5,074,888</b>	<b>4,067,178</b>	-	-	-	<b>39,445,398</b>
<b>Net Margin</b>	<b>\$ (1,474,124)</b>	<b>\$ (2,856,405)</b>	<b>\$ (2,109,441)</b>	<b>\$ (2,153,609)</b>	<b>\$ (2,169,484)</b>	<b>\$ (1,930,767)</b>	<b>\$ (2,310,655)</b>	<b>\$ (3,206,631)</b>	<b>\$ (2,349,445)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (20,560,561)</b>
<b>General Fund Support/ Transfer In</b>	<b>\$ 1,192,232</b>	<b>\$ 2,595,059</b>	<b>\$ 1,611,915</b>	<b>\$ 2,104,538</b>	<b>\$ 1,873,587</b>	<b>\$ 1,725,712</b>	<b>\$ 1,961,944</b>	<b>\$ 2,920,442</b>	<b>\$ 1,931,324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,916,763</b>

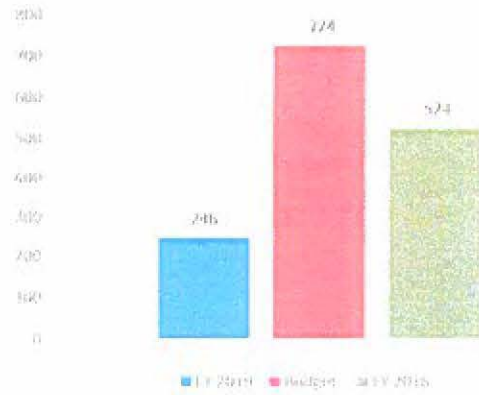
Lakeside Medical Center  
Statistical Information

	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
<b>Admissions</b>																
Newborn	28	22	28	21	19	9	13	10	14	-	-	-	164	318	(48.5%)	334
Pediatrics	20	18	13	16	13	10	7	3	2	-	-	-	102	193	(47.1%)	174
Adult	111	130	152	144	128	106	125	96	74	-	-	-	1,066	1,387	(23.1%)	1,273
<b>Total</b>	<b>159</b>	<b>170</b>	<b>193</b>	<b>181</b>	<b>160</b>	<b>125</b>	<b>145</b>	<b>109</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,332</b>	<b>1,898</b>	<b>(29.8%)</b>	<b>1,781</b>
<b>Adjusted Admissions</b>																
	457	454	480	462	399	385	457	410	365				3,869	4,215	(8.2%)	4,190
<b>Patient Days</b>																
Med Surg 2nd and 3rd Floor (14 beds)	88	94	75	69	80	90	74	52	28	-	-	-	648	1,021	(36.5%)	1,028
Pediatrics (12 beds)	56	79	54	45	54	37	21	29	14	-	-	-	389	682	(43.0%)	683
Telemetry (22 beds)	190	243	275	287	270	218	278	181	111	-	-	-	2,053	2,748	(25.3%)	2,547
ICU (6 beds)	73	73	49	78	66	85	59	65	53	-	-	-	601	873	(31.2%)	664
Obstetrics (16 beds)	72	66	80	58	51	33	36	30	42	-	-	-	468	823	(43.1%)	850
<b>Total (70 beds)</b>	<b>479</b>	<b>555</b>	<b>533</b>	<b>537</b>	<b>521</b>	<b>463</b>	<b>468</b>	<b>357</b>	<b>246</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,159</b>	<b>6,147</b>	<b>(32.3%)</b>	<b>5,772</b>
<b>Adjusted Acute Patient Days</b>																
	1,378	1,482	1,326	1,371	1,298	1,426	1,475	1,343	997				12,095	13,651	(11.4%)	13,544
<b>Other Key Inpatient Statistics</b>																
Occupancy Percentage	22%	26%	25%	25%	27%	21%	22%	16%	12%	-	-	-	22%	32%	(32.3%)	30%
Average Daily Census (excl. newborns)	15.5	18.5	17.2	17.3	18.6	14.9	15.6	11.5	8.2	-	-	-	15.3	22.5	(32.2%)	21.1
Average Daily Census (incl. newborns)	17.7	20.3	19.6	18.7	20.1	15.7	16.6	12.3	9.3	-	-	-	18.7	25.2	(33.7%)	23.9
Average Length of Stay (excl newborns)	3.66	3.75	3.23	3.36	3.70	3.99	3.55	3.61	3.24	-	-	-	3.56	3.89	(8.4%)	3.98
Average Length of Stay (incl newborns)	3.45	3.58	3.15	3.21	3.52	3.90	3.43	3.49	3.11	-	-	-	3.42	3.62	(5.5%)	3.66
Case Mix Index- Medicare	1.7578	1.4420	1.6109	1.5723	1.2628	1.2876	1.1895	1.2759	1.1530	-	-	-	1.4176	-	-	1.4044
Case Mix Index- Medicaid	0.7119	1.3270	0.5277	0.4226	0.4350	1.1681	0.7822	0.8106	0.7486	-	-	-	0.8237	-	-	1.3843
Case Mix Index- All Payers	0.9851	1.1229	1.0046	1.0943	1.0419	1.0424	1.0843	1.1240	1.0705	-	-	-	1.0645	-	-	1.0739
<b>Emergency Room and Outpatients</b>																
ER Admissions	127	108	113	131	130	104	114	92	63	-	-	-	982	916	7.2%	1,062
ER Visits	2,103	1,950	1,983	1,949	2,020	2,157	2,155	2,115	1,736	-	-	-	18,168	18,536	(2.0%)	17,808
Outpatient Visits	585	546	417	503	373	345	345	405	373	-	-	-	3,882	6,592	(41.0%)	6,193
ER and Outpatient Visits	2,688	2,496	2,400	2,452	2,393	2,502	2,502	2,520	2,109	-	-	-	22,060	24,579	(10.2%)	23,514
Observation Patient Stays	196	163	175	182	218	241	261	257	237	-	-	-	1,930	1,312	47.1%	1,387
<b>Surgery and Other Procedures</b>																
Inpatient Surgeries	39	34	45	33	34	31	30	11	13	-	-	-	270	391	(30.9%)	346
Outpatient Surgeries	4	1	1	2	1	3	6	-	2	-	-	-	20	180	(88.9%)	174
Endoscopies	6	4	5	8	14	2	6	4	2	-	-	-	51	162	(68.5%)	154
Radiology Procedures	2,423	2,377	2,313	2,522	2,269	2,340	2,326	2,417	1,985	-	-	-	20,972	19,489	7.6%	20,016
Lab Charges	15,226	14,356	15,018	15,888	14,924	15,341	16,548	15,026	13,024	-	-	-	135,351	127,402	6.2%	129,647
<b>Staffing</b>																
Paid FTE	293.02	286.65	284.62	300.71	298.00	292.93	297.60	282.90	297.80	-	-	-	293.80	288.87	1.7%	286.98
Paid FTE per Adjusted Occupied Bed	6.59	5.80	6.65	6.80	6.43	6.37	6.05	6.76	8.96	-	-	-	6.63	5.78	14.7%	5.78
<b>Operational Performance</b>																
Gross Revenue Per Adj Pat Day	8,199	7,285	8,248	8,535	8,724	8,080	8,107	8,237	9,401	-	-	-	8,313	7,223	15.1%	7,349
Net Revenue Per Adj Pat Day	1,791	1,193	1,990	1,398	1,678	1,486	1,373	1,320	1,570	-	-	-	1,533	1,575	(2.7%)	1,438
Salaries & Benefits as % of Net Pat Revenue	83%	114%	73%	106%	87%	92%	101%	120%	116%	-	-	-	97%	87%	11.0%	92%
Labor Cost per Adj Pat Day	1,488	1,365	1,445	1,481	1,468	1,372	1,384	1,580	1,821	-	-	-	1,489	1,373	8.4%	1,321
Total Expense Per Adj Pat Day	2,408	2,720	3,126	2,476	2,890	2,416	2,515	3,233	3,432	-	-	-	2,802	2,407	16.4%	2,232



## LAKESIDE MEDICAL CENTER Inpatient

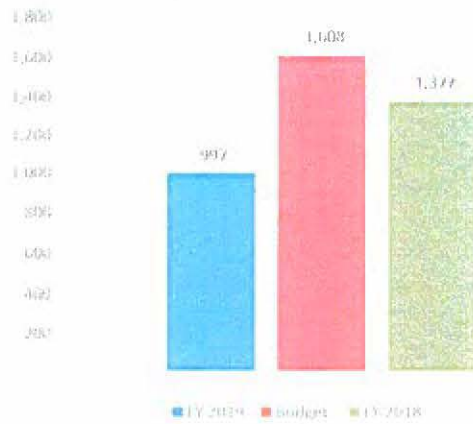
Patient Days June



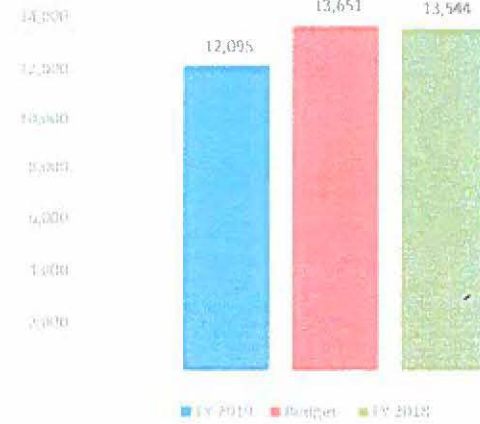
Patient Days YTD



Adjusted Patient Days June

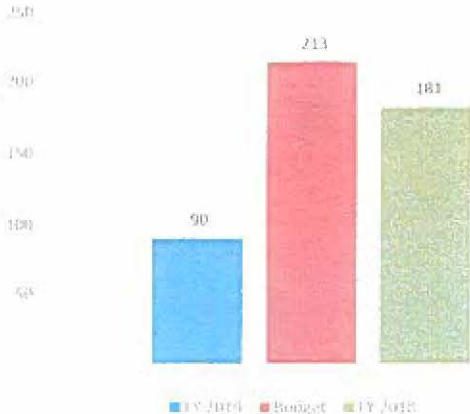


Adjusted Patient Days YTD

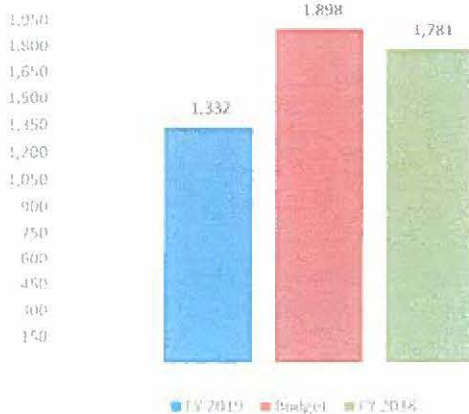


# LAKESIDE MEDICAL CENTER Inpatient

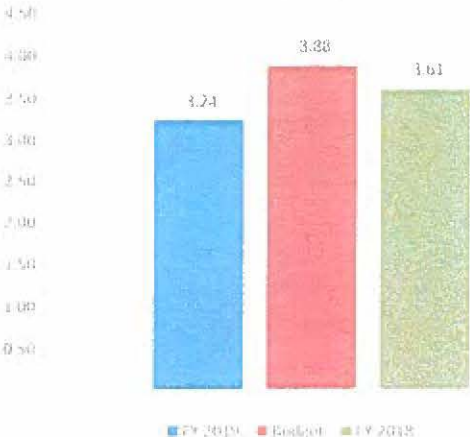
Admissions June



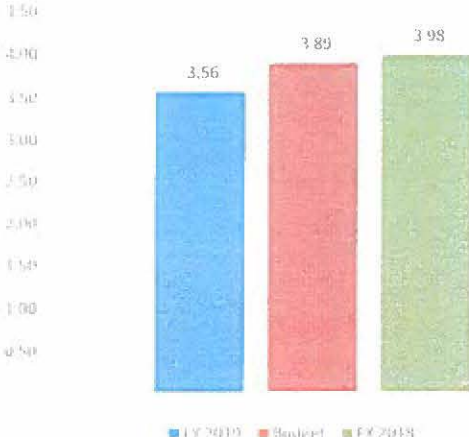
Admissions YTD



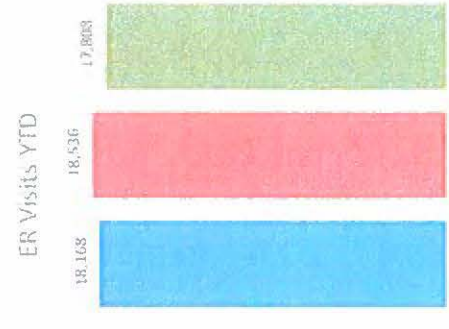
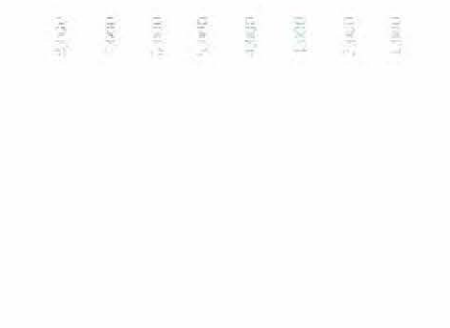
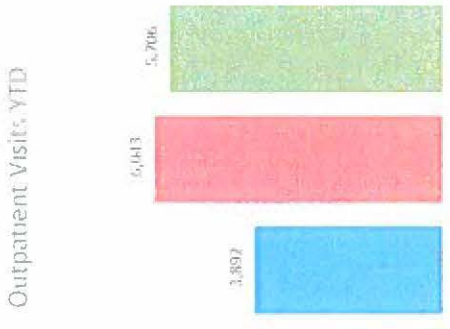
Average Length of Stay June



Average Length of Stay YTD

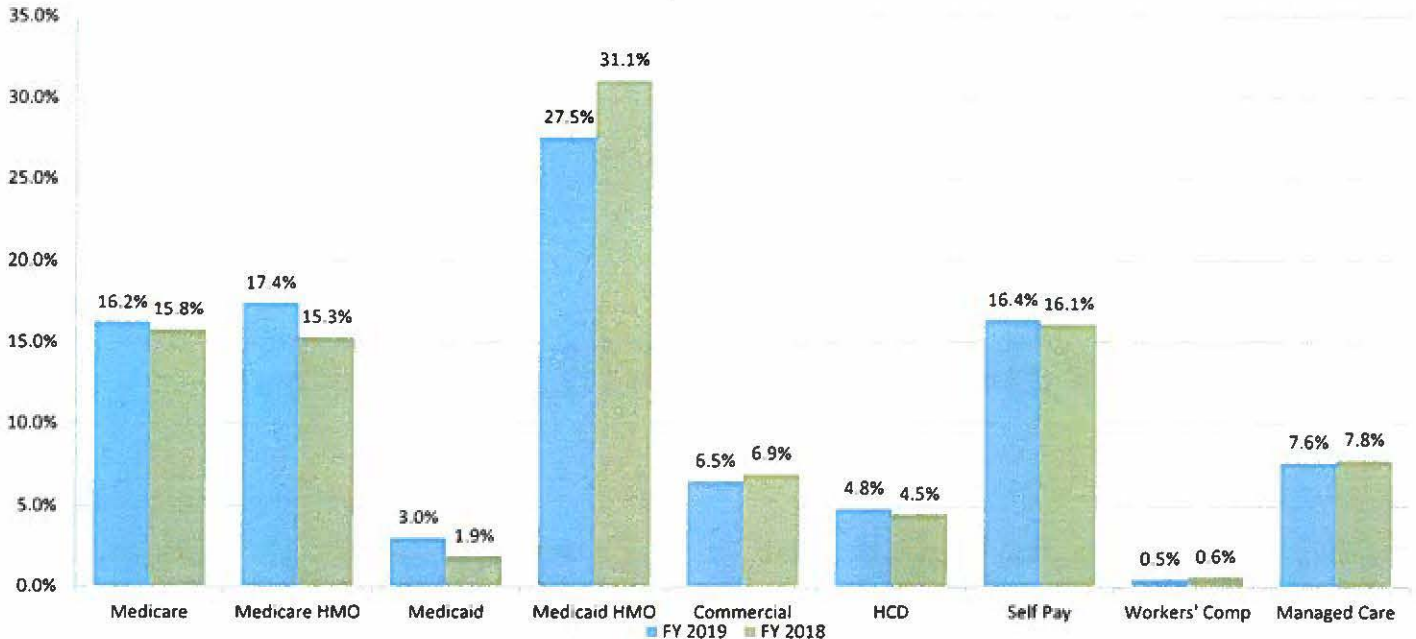


# LAKESIDE MEDICAL CENTER Outpatient



**LAKESIDE MEDICAL CENTER  
Revenue**

**Payor Mix YTD**



# **SUPPLEMENTAL INFORMATION**

## **HEALTHY PALM BEACHES**



# Healthy Palm Beaches Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	Medicaid Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
-	-	-	0.0%	-	-	0.0%	Patient Premiums	-	-	-	0.0%	-	-	0.0%	
4,547	2,598	1,949	75.0%	3,752	794	21.2%	Other Revenue	36,739	23,381	13,358	57.1%	33,633	3,106	9.2%	
<b>4,547</b>	<b>2,598</b>	<b>1,949</b>	<b>75.0%</b>	<b>3,752</b>	<b>794</b>	<b>21.2%</b>	<b>Total Revenues</b>	<b>36,739</b>	<b>23,381</b>	<b>13,358</b>	<b>57.1%</b>	<b>33,633</b>	<b>3,106</b>	<b>9.2%</b>	
<i>Direct Operational Expenses:</i>															
-	-	-	0.0%	-	-	0.0%	Salaries and Wages	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Benefits	-	-	-	0.0%	-	-	0.0%	
-	2,750	2,750	100.0%	-	-	0.0%	Purchased Services	21,210	24,750	3,540	14.3%	27,949	6,739	24.1%	
-	-	-	0.0%	-	-	0.0%	Medical Supplies	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Other Supplies	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Medical Services	(225)	-	225	0.0%	(75)	150	(200.1%)	
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Lease & Rental	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
290	1,015	725	71.4%	759	469	61.8%	Other Expense	6,626	9,139	2,513	27.5%	(33,332)	(39,958)	119.9%	
735	1,598	864	54.0%	959	224	23.3%	Insurance	5,520	14,386	8,866	61.6%	6,998	1,479	21.1%	
1,025	5,364	4,339	80.9%	1,718	693	40.3%	Total Operational Expenses	33,130	48,275	15,144	31.4%	1,540	(31,590)	(2,050.7%)	
<b>Net Performance before Overhead</b>															
3,522	(2,766)	6,288	(227.3%)	2,035	1,487	73.1%	Allocations	3,609	(24,893)	28,502	(114.5%)	32,093	(28,484)	(88.8%)	
<i>Overhead Allocations:</i>															
-	-	-	0.0%	-	-	0.0%	Risk Mgt	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Internal Audit	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Palm Springs Facility	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Administration	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Human Resources	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Legal	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Records	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Compliance	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Finance	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Information Technology	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Total Overhead Allocations	-	-	-	0.0%	-	-	0.0%	
1,025	5,364	4,339	80.9%	1,718	693	40.3%	Total Expenses	33,130	48,275	15,144	31.4%	1,540	(31,590)	(2,050.7%)	
<b>\$ 3,522</b>	<b>\$ (2,766)</b>	<b>\$ 6,288</b>	<b>(227.3%)</b>	<b>\$ 2,035</b>	<b>\$ 1,487</b>	<b>73.1%</b>	<b>Net Margin</b>	<b>\$ 3,609</b>	<b>\$ (24,893)</b>	<b>\$ 28,502</b>	<b>(114.5%)</b>	<b>\$ 32,093</b>	<b>\$ (28,484)</b>	<b>(88.8%)</b>	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	General Fund Support/Transfer In (net)	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	





# **SUPPLEMENTAL INFORMATION**

## **PRIMARY CARE CLINICS**

# Primary Care Clinics Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,754,116	2,148,394	(394,278)	(18.4%)	1,801,509	(47,393)	(2.6%)	16,607,151	18,030,999	(1,423,848)	(7.9%)	16,620,718	(13,567)	(0.1%)
377,830	495,060	117,230	23.7%	529,647	151,816	28.7%	6,316,724	4,243,164	(2,073,560)	(48.9%)	6,115,020	(201,704)	(3.3%)
641,710	832,168	190,458	22.9%	353,313	(288,397)	(81.6%)	4,392,551	6,924,204	2,531,653	36.6%	3,177,469	(1,215,082)	(38.2%)
273,154	214,594	(58,560)	(27.3%)	248,396	(24,758)	(10.0%)	1,691,113	1,785,577	94,464	5.3%	1,417,840	(273,272)	(19.3%)
1,292,695	1,541,822	249,127	16.2%	1,131,356	(161,339)	(14.3%)	12,400,388	12,952,945	552,557	4.3%	10,710,330	(1,690,059)	(15.8%)
335,800	237,340	98,460	41.5%	649,599	(313,799)	(48.3%)	4,615,270	2,136,060	2,479,210	116.1%	6,420,715	(1,805,445)	-28%
797,222	843,912	(46,690)	(5.5%)	1,319,752	(522,531)	(39.6%)	8,822,034	7,214,114	1,607,920	22.3%	12,331,104	(3,509,071)	(28.5%)
45.45%	39.28%			73.26%			53.12%	40.01%		74.19%			
1,190,138	612,532	577,606	94.3%	590,251	599,887	101.6%	10,347,707	6,331,940	4,015,767	63.4%	5,634,360	4,713,348	83.7%
17,480	14,968	2,512	16.8%	3,771	13,709	363.6%	83,801	139,831	(56,030)	(40.1%)	236,606	(152,806)	(64.6%)
1,207,618	627,500	580,118	92.4%	594,022	613,596	103.3%	10,431,508	6,471,771	3,959,737	61.2%	5,870,966	4,560,542	77.7%
2,004,840	1,471,412	533,428	36.3%	1,913,774	91,066	4.8%	19,253,542	13,685,885	5,567,657	40.7%	18,202,070	1,051,471	5.8%
<i>Direct Operational Expenses:</i>													
1,175,441	1,261,616	86,175	6.8%	1,174,280	(1,161)	(0.1%)	11,634,922	11,851,442	216,520	1.8%	11,030,303	(604,620)	(5.5%)
355,232	358,121	2,889	0.8%	345,001	(10,231)	(3.0%)	3,156,606	3,366,343	209,737	6.2%	2,982,430	(174,177)	(5.8%)
79,133	63,425	(15,708)	(24.8%)	102,800	23,667	23.0%	647,791	582,074	(65,717)	(11.3%)	570,363	(77,428)	(13.6%)
44,650	48,510	3,860	8.0%	36,607	(8,043)	(22.0%)	321,873	397,641	75,768	19.1%	365,130	43,257	11.8%
32,979	24,783	(8,196)	(33.1%)	16,237	(16,742)	(103.1%)	361,993	262,351	(99,642)	(38.0%)	125,044	(236,949)	(189.5%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	15,355	15,355	100.0%
86,370	67,365	(19,005)	(28.2%)	-	(86,370)	(0.0%)	350,369	556,590	206,221	37.1%	-	(350,369)	0.0%
67,541	56,216	(11,325)	(20.1%)	26,793	(40,749)	(152.1%)	430,817	464,064	33,247	7.2%	409,180	(21,637)	(5.3%)
69,365	7,250	(62,115)	(856.8%)	23,703	(45,662)	(192.6%)	360,779	117,635	(243,144)	(206.7%)	378,186	17,407	4.6%
117,871	95,886	(21,985)	(22.9%)	95,932	(21,940)	(22.9%)	1,018,098	985,375	(32,723)	(3.3%)	1,069,193	51,095	4.8%
5,686	6,251	565	9.0%	5,547	(139)	(2.5%)	50,518	56,259	5,741	10.2%	56,298	5,780	10.3%
21,928	21,970	42	0.2%	21,355	(573)	(2.7%)	172,807	242,061	69,255	28.6%	204,092	31,286	15.3%
2,214	2,366	152	6.4%	2,417	203	8.4%	16,712	21,603	4,891	22.6%	14,938	(1,774)	(11.9%)
2,058,410	2,013,759	(44,651)	(2.2%)	1,850,671	(207,739)	(11.2%)	18,523,285	18,903,438	380,153	2.0%	17,220,512	(1,302,773)	(7.6%)
<i>Net Performance before Depreciation &amp; Overhead Allocations</i>													
(53,570)	(542,347)	488,777	(90.1%)	63,104	(116,674)	(184.9%)	730,256	(5,217,553)	5,947,809	(114.0%)	981,558	(251,302)	(25.6%)











# Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
9,863	6,072	(3,791)	(62.4%)	4,125	(5,738)	(139.1%)	Depreciation	88,043	54,648	(33,395)	(61.1%)	40,054	(47,989)	(119.8%)
<i>Overhead Allocations:</i>														
236	10,221	9,985	97.7%	10,271	10,035	97.7%	Risk Mgt	20,242	91,989	71,747	78.0%	71,083	50,841	71.5%
72,195	72,195	-	0.0%	27,774	(44,421)	(159.9%)	Rev Cycle	649,755	649,755	-	0.0%	292,452	(357,303)	(122.2%)
4,133	4,469	336	7.5%	4,180	47	1.1%	Internal Audit	38,071	40,221	2,150	5.3%	19,176	(18,895)	(98.5%)
17,765	18,493	728	3.9%	17,010	(755)	(4.4%)	Palm Springs Facility	151,694	166,437	14,743	8.9%	191,570	39,875	20.8%
20,036	20,036	-	0.0%	17,335	(2,701)	(15.6%)	Administration	180,324	180,324	-	0.0%	174,183	(6,141)	(3.5%)
26,029	27,444	1,415	5.2%	22,575	(3,453)	(15.3%)	Human Resources	243,800	246,996	3,196	1.3%	199,650	(44,150)	(22.1%)
10,236	10,236	-	0.0%	9,990	(246)	(2.5%)	Legal	92,124	92,124	-	0.0%	74,295	(17,829)	(24.0%)
5,021	6,789	1,768	26.0%	4,663	(357)	(7.7%)	Records	45,277	61,101	15,824	25.9%	47,284	2,006	4.2%
5,735	9,404	3,669	39.0%	4,325	(1,410)	(32.6%)	Compliance	47,161	84,636	37,475	44.3%	42,244	(4,917)	(11.6%)
-	1,148	1,148	100.0%	857	857	100.0%	Planning/Research	4,487	10,332	5,845	56.6%	9,472	4,984	52.6%
21,236	28,051	6,815	24.3%	19,284	(1,952)	(10.1%)	Finance	212,237	252,459	40,222	15.9%	196,764	(15,472)	(7.9%)
6,804	10,572	3,768	35.6%	5,908	(896)	(15.2%)	Public Relations	59,039	95,148	36,109	38.0%	51,164	(7,875)	(15.4%)
73,354	80,135	6,781	8.5%	51,335	(22,020)	(42.9%)	Information Technology	651,600	721,215	69,615	9.7%	565,422	(86,177)	(15.2%)
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	8,068	8,068	100.0%
1,325	2,181	856	39.3%	2,883	1,558	54.0%	Corporate Quality	17,204	19,629	2,425	12.4%	24,422	7,217	29.6%
2,555	4,569	2,014	44.1%	1,555	(1,001)	(64.4%)	Managed Care Contract	25,248	41,121	15,873	38.6%	37,623	12,375	32.9%
266,660	305,943	39,283	12.8%	199,945	(66,715)	(33.4%)	Total Overhead Allocations	2,438,264	2,753,487	315,223	11.4%	2,004,872	(433,392)	(21.6%)
2,009,206	1,943,555	(65,651)	(3.4%)	1,715,735	(293,471)	(17.1%)	Total Expenses	17,666,673	18,115,873	449,200	2.5%	15,968,677	(1,697,996)	(10.6%)
\$ (520,047)	\$ (784,903)	\$ 264,856	(33.7%)	\$ (250,492)	\$ (269,555)	107.6%	Net Margin	\$ (2,371,243)	\$ (7,638,704)	\$ 5,267,461	(69.0%)	\$ (2,372,294)	\$ 1,051	0.0%
(9,843)	-	9,843	0.0%	-	9,843	0.0%	Capital	-	450,000	450,000	100.0%	-	-	0.0%
\$ -	\$ 1,087,500	\$ 1,087,500	100.0%	\$ -	\$ -	0.0%	General Fund Support/ Transfer In	\$ 2,627,860	\$ 9,787,500	\$ 7,159,640	73.2%	\$ 2,170,000	\$ (457,860)	(21.1%)



# Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
339,916	391,976	(52,061)	(13.3%)	324,930	14,986	4.6%	2,951,384	3,261,505	(310,122)	(9.5%)	2,959,564	(8,180)	(0.3%)
32,140	81,835	49,695	60.7%	44,592	12,452	27.9%	697,889	680,914	(16,975)	(2.5%)	479,951	(217,938)	(45.4%)
183,393	182,176	(1,217)	(0.7%)	126,227	(57,167)	(45.3%)	1,352,508	1,515,831	163,323	10.8%	1,119,008	(233,499)	(20.9%)
25,017	17,151	(7,866)	(45.9%)	8,958	(16,059)	(179.3%)	113,025	142,710	29,685	20.8%	(28,521)	(141,546)	496.3%
240,549	281,162	40,613	14.4%	179,776	(60,773)	(33.8%)	2,163,421	2,339,455	176,034	7.5%	1,570,438	(592,983)	(37.8%)
99,834	89,241	10,593	11.9%	193,003	(93,169)	(48.3%)	1,303,461	803,169	500,292	62.3%	2,105,634	(802,173)	(38.1%)
199,200	200,055	(855)	(0.4%)	338,156	(138,956)	(41.1%)	2,091,423	1,725,219	366,204	21.2%	3,494,759	(1,403,336)	(40.2%)
58.60%	51.04%			104.07%			70.86%	52.90%		118.08%			
316,481	109,872	206,609	188.0%	110,375	206,106	186.7%	1,866,456	1,458,000	408,456	28.0%	1,076,928	789,528	73.3%
-	2,833	(2,833)	(100.0%)	-	-	0.0%	233	25,497	(25,264)	(99.1%)	34,000	(33,767)	(99.3%)
316,481	112,705	203,776	180.8%	110,375	206,106	186.7%	1,866,689	1,483,497	383,192	25.8%	1,110,928	755,761	68.0%
515,681	312,760	202,921	64.9%	448,531	67,150	15.0%	3,958,111	3,208,716	749,395	23.4%	4,605,687	(647,576)	(14.1%)
<i>Direct Operational Expenses:</i>													
205,623	232,861	27,238	11.7%	196,521	(9,101)	(4.6%)	2,093,674	2,187,523	93,849	4.3%	1,964,358	(129,316)	(6.6%)
66,548	67,644	1,096	1.6%	65,845	(704)	(1.1%)	598,482	635,859	37,377	5.9%	579,831	(18,651)	(3.2%)
9,060	10,176	1,116	11.0%	10,249	1,189	11.6%	74,705	105,993	31,288	29.5%	86,613	11,908	13.7%
28,246	28,443	197	0.7%	21,954	(6,293)	(28.7%)	190,530	232,009	41,479	17.9%	243,196	52,666	21.7%
(2,610)	10,790	13,400	124.2%	7,822	10,432	133.4%	115,762	97,881	(17,881)	(18.3%)	27,738	(88,024)	(317.3%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
10	1,985	1,975	99.5%	4	(6)	(146.3%)	1,302	16,198	14,896	92.0%	10,931	9,629	88.1%
(10,377)	2,095	12,472	595.3%	1,240	11,617	937.1%	38,034	41,573	3,539	8.5%	47,000	8,966	19.1%
26,124	24,393	(1,731)	(7.1%)	33,274	7,151	21.5%	236,674	240,925	4,251	1.8%	301,151	64,478	21.4%
959	748	(211)	(28.3%)	734	(226)	(30.8%)	7,929	6,732	(1,197)	(17.8%)	7,405	(523)	(7.1%)
2,113	3,025	912	30.2%	1,288	(825)	(64.1%)	25,428	30,476	5,048	16.6%	27,744	2,316	8.3%
31	59	28	47.5%	75	44	58.8%	400	531	131	24.6%	795	394	49.6%
325,727	382,219	56,492	14.8%	339,005	13,278	3.9%	3,382,919	3,595,700	212,781	5.9%	3,296,761	(86,158)	(2.6%)
<b>Net Performance before</b>													
189,954	(69,459)	259,413	(373.5%)	109,526	80,428	73.4%	575,192	(386,984)	962,176	(248.6%)	1,308,926	(733,734)	(56.1%)

# Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
3,369	14,312	10,943	76.5%	12,597	9,228	73.3%	30,709	134,534	103,825	77.2%	113,131	82,422	72.9%
<i>Overhead Allocations:</i>													
58	2,494	2,436	97.7%	2,821	2,764	98.0%	4,937	22,446	17,509	78.0%	19,526	14,589	74.7%
18,872	18,872	-	0.0%	8,061	(10,811)	(134.1%)	169,848	169,848	-	0.0%	84,879	(84,969)	(100.1%)
1,008	1,090	82	7.5%	1,148	140	12.2%	9,285	9,810	525	5.3%	5,267	(4,018)	(76.3%)
2,204	2,294	90	3.9%	2,861	657	23.0%	18,818	20,646	1,828	8.9%	32,220	13,402	41.6%
4,905	4,887	(18)	(0.4%)	4,761	(143)	(3.0%)	43,962	43,983	21	0.0%	49,314	5,352	10.9%
6,450	6,801	351	5.2%	7,339	889	12.1%	60,416	61,209	793	1.3%	61,712	1,296	2.1%
2,497	2,497	-	0.0%	2,744	247	9.0%	22,473	22,473	-	0.0%	20,042	(2,431)	(12.1%)
1,224	1,655	431	26.0%	1,281	56	4.4%	11,043	14,895	3,852	25.9%	13,018	1,976	15.2%
1,399	2,294	895	39.0%	1,188	(211)	(17.7%)	11,502	20,646	9,144	44.3%	10,909	(593)	(5.4%)
-	280	280	100.0%	235	235	100.0%	1,094	2,520	1,426	56.6%	6,202	5,107	82.4%
5,179	6,842	1,663	24.3%	5,297	118	2.2%	51,762	61,578	9,816	15.9%	51,120	(641)	(1.3%)
1,659	2,577	918	35.6%	1,623	(37)	(2.3%)	14,390	23,193	8,794	37.9%	13,338	(1,061)	(8.0%)
17,890	19,544	1,654	8.5%	14,100	(3,790)	(26.9%)	158,917	175,896	16,979	9.7%	155,306	(3,611)	(2.3%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	5,050	5,050	100.0%
323	533	210	39.4%	792	469	59.2%	4,202	4,797	595	12.4%	6,708	2,506	37.4%
668	1,195	527	44.1%	451	(217)	(48.0%)	6,600	10,755	4,155	38.6%	10,919	4,320	39.6%
64,336	73,855	9,519	12.9%	54,703	(9,633)	(17.6%)	589,259	664,695	75,436	11.3%	545,533	(43,726)	(8.0%)
393,432	470,386	76,954	16.4%	406,306	12,874	3.2%	4,002,887	4,394,929	392,042	8.9%	3,955,426	(47,462)	(1.2%)
\$ 122,249	\$ (157,626)	\$ 279,875	(177.6%)	\$ 42,225	\$ 80,023	189.5%	\$ (44,776)	\$ (1,186,213)	\$ 1,141,437	(96.2%)	\$ 650,262	\$ (695,038)	(106.9%)
(210,384)	-	210,384	0.0%	-	210,384	0.0%	(108,153)	771,688	879,841	114.0%	-	108,153	0.0%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%



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	Current YTD	%Var to	Prior Year
													Total	Budget	Budget	Total
<b>West Palm Beach</b>	1,661	1,289	1,312	1,734	1,628	1,447	1,798	1,754	1,552				14,175	14,760	(4.0%)	14,111
<b>Delray</b>	1,355	1,162	1,134	1,180	1,212	1,356	1,283	1,312	1,311				11,305	13,411	(15.7%)	12,254
<b>Lantana</b>	1,411	1,309	1,261	1,314	1,409	1,424	1,524	1,505	1,434				12,591	14,190	(11.3%)	11,601
<b>Belle Glade</b>	1,030	790	839	934	806	850	949	819	668				7,685	7,294	5.4%	7,959
<b>Jerome Golden Center</b>	-	-	-	-	-	-	-	-	-				-	-	0.0%	2,260
<b>Lewis Center</b>	267	233	229	239	246	227	277	271	239				2,228	2,030	9.8%	1,818
<b>Lake Worth &amp; Women's Health Care</b>	1,608	1,153	1,104	1,214	1,130	1,466	1,483	1,454	1,299				11,911	14,618	(18.5%)	13,537
<b>Jupiter Clinic</b>	421	457	418	467	483	502	565	555	522				4,390	4,886	(10.2%)	4,416
<b>West Boca &amp; Women's Health Care</b>	1,009	861	781	923	815	900	984	877	850				8,000	6,440	24.2%	5,664
<b>Mobile Van</b>	239	186	119	201	200	159	143	151	183				1,581	1,691	(6.5%)	-
<b>Suboxone</b>	361	289	222	301	415	476	611	601	556				3,832	2,681	42.9%	2,649
<b>Total Clinic Visits</b>	<b>9,362</b>	<b>7,729</b>	<b>7,419</b>	<b>8,507</b>	<b>8,344</b>	<b>8,807</b>	<b>9,617</b>	<b>9,299</b>	<b>8,614</b>	-	-	-	<b>77,698</b>	<b>82,001</b>	<b>(5.2%)</b>	<b>76,269</b>
<b>Dental Visits</b>																
<b>West Palm Beach</b>	918	722	704	800	792	839	873	813	802				7,263	8,277	(12.3%)	7,996
<b>Delray</b>	653	508	468	616	630	717	646	672	669				5,579	8,353	(33.2%)	6,446
<b>Lantana</b>	676	522	446	503	535	644	675	574	612				5,187	6,329	(18.0%)	5,574
<b>Belle Glade</b>	406	260	230	259	275	292	377	337	329				2,765	3,409	(18.9%)	3,355
<b>Total Dental Visits</b>	<b>2,653</b>	<b>2,012</b>	<b>1,848</b>	<b>2,178</b>	<b>2,232</b>	<b>2,492</b>	<b>2,571</b>	<b>2,396</b>	<b>2,412</b>	-	-	-	<b>20,794</b>	<b>26,368</b>	<b>(21.1%)</b>	<b>23,371</b>
<b>Total Medical and Dental Visits</b>	<b>12,015</b>	<b>9,741</b>	<b>9,267</b>	<b>10,685</b>	<b>10,576</b>	<b>11,299</b>	<b>12,188</b>	<b>11,695</b>	<b>11,026</b>	-	-	-	<b>98,492</b>	<b>108,369</b>	<b>(9.1%)</b>	<b>99,640</b>
<b>Mental Health Counselors (non-billable)</b>																
<b>West Palm Beach</b>	124	100	103	135	117	110	154	133	164				1,140	767	48.6%	871
<b>Delray</b>	137	118	102	117	106	102	126	219	221				1,248	760	64.2%	815
<b>Lantana</b>	467	414	368	433	383	265	423	885	467				4,105	2,070	98.3%	1,385
<b>Belle Glade</b>	17	21	22	26	18	25	23	20	10				182	132	37.9%	133
<b>Lewis Center</b>	268	219	192	235	232	253	283	208	198				2,088	870	140.0%	1,140
<b>Lake Worth</b>	173	99	73	190	98	111	76	178	190				1,188	1,102	7.8%	1,262
<b>Jupiter</b>	-	-	-	-	-	-	-	-	-				-	264	(100.0%)	268
<b>West Boca</b>	-	-	-	-	-	-	-	-	-				-	180	(100.0%)	201
<b>Mobile Van</b>	-	-	-	16	40	57	95	78	92				378	-	100.0%	-
<b>Total Mental Health Screenings</b>	<b>1,186</b>	<b>971</b>	<b>860</b>	<b>1,152</b>	<b>994</b>	<b>923</b>	<b>1,180</b>	<b>1,721</b>	<b>1,342</b>	-	-	-	<b>10,329</b>	<b>6,145</b>	<b>68.1%</b>	<b>6,075</b>

**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	\$ -	\$ -	4,425,000
PBC Interlocal													
Other revenue	730	142	834	459	33	111	700	169	163	-	-	-	2,841
<b>Total Revenue</b>	<b>492,397</b>	<b>491,809</b>	<b>492,501</b>	<b>492,126</b>	<b>491,700</b>	<b>491,777</b>	<b>491,866</b>	<b>491,836</b>	<b>491,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,427,841</b>
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	-	-	-	12,974,315
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operational Expenses</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,974,315</b>
<b>Net Performance before Overhead Allocations</b>	<b>(949,194)</b>	<b>(949,782)</b>	<b>(949,090)</b>	<b>(949,465)</b>	<b>(949,891)</b>	<b>(949,813)</b>	<b>(949,724)</b>	<b>(949,754)</b>	<b>(949,760)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,546,473)</b>
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit**	-	-	-	-	-	-	-	-	-	-	-	-	-
Legislative Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration**	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance**	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Overhead Allocations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,974,315</b>
<b>Net Margin</b>	<b>(949,194)</b>	<b>(949,782)</b>	<b>(949,090)</b>	<b>(949,465)</b>	<b>(949,891)</b>	<b>(949,813)</b>	<b>(949,724)</b>	<b>(949,754)</b>	<b>(949,760)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,546,473)</b>
General Fund Support	949,194	949,782	949,090	949,465	949,891	949,813	949,724	949,754	949,760	-	-	-	8,546,473
<b>Total Transfers In</b>	<b>\$ 949,194</b>	<b>\$ 949,782</b>	<b>\$ 949,090</b>	<b>\$ 949,465</b>	<b>\$ 949,891</b>	<b>\$ 949,813</b>	<b>\$ 949,724</b>	<b>\$ 949,754</b>	<b>\$ 949,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,546,473</b>

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**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Tentative Millage Rate**

**2. Summary:**

Staff recommends the Board set a proposed tentative millage rate of 0.6898.

**3. Substantive Analysis:**

The District tax rate in 2019 was 0.7261 mills. Staff is recommending the 2020 proposed tentative millage rate be set at 0.6898, which is 5% under the 2019 tax rate and 0.43% under the rolled-back rate of 0.6928. The rolled-back rate is the tax rate which generates the same amount of tax revenue as the previous year, excluding new construction. The proposed tentative millage rate represents the tax rate the Board cannot exceed when it sets the final rate at the September TRIM hearings.

2019 taxable values showed a healthy increase of 6.2% over 2018. The increase in taxable values in conjunction with the reduction in the millage rate results in an approximately \$880,000 increase in ad valorem taxes relative to 2019. The proposed budget anticipates spending approximately \$41.0 million in reserves, including \$11.1 million in assigned reserves, which were designated for spend on the deposit for the replacement of the two Trauma Hawk helicopters.

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

	<b>Amount</b>	<b>Budget</b>
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:

  
Darcy J. Davis  
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

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

N/A

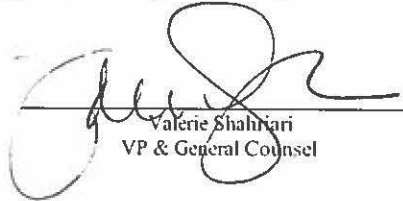
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Committee Name Date Approved

**6. Recommendation:**

Staff recommends the Board set a proposed tentative millage rate of 0.6898 mills.

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valerie Shahmiri  
VP & General Counsel

  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

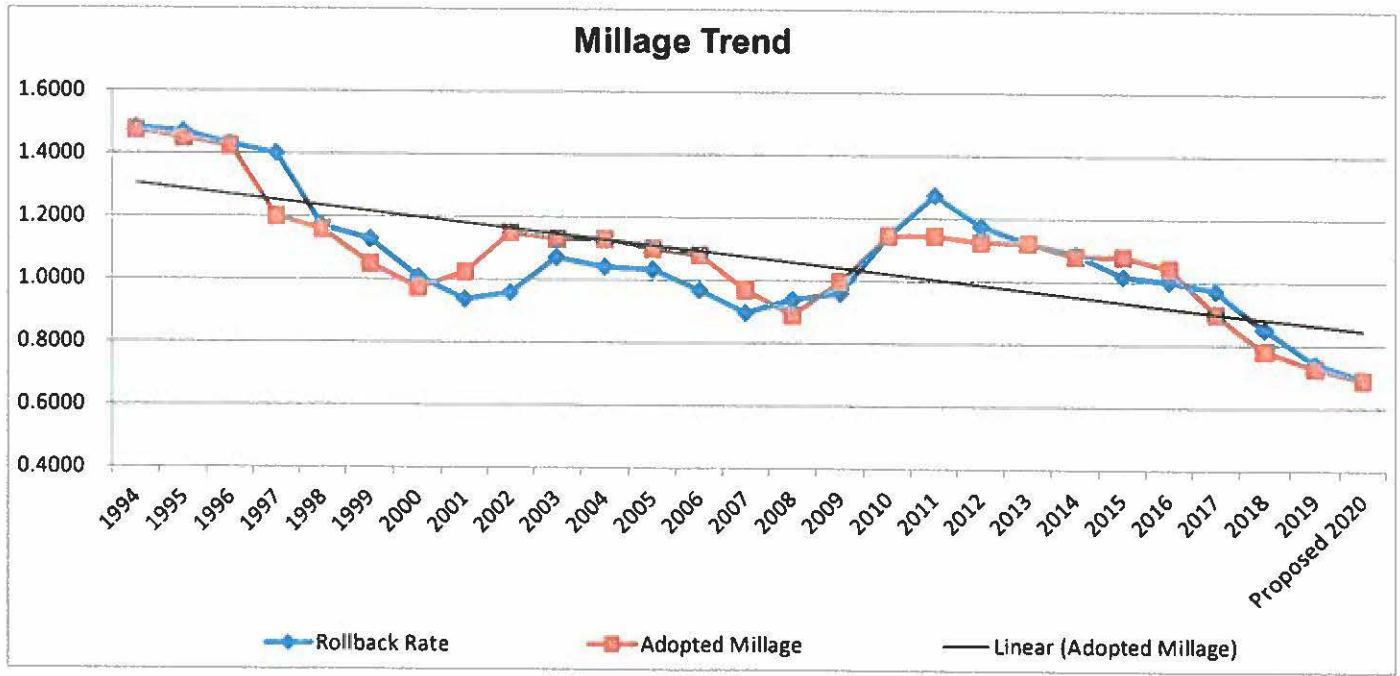


**Health Care District of Palm Beach County  
Proposed Tentative Millage  
Fiscal Year 2020**

	<b>Proposed Rate</b>
	<b>0.6898</b>
Current Year Taxable Value - Real Property	\$190,035,106,617
Current Year Taxable Value - Personal Property	9,236,841,610
Current Year Taxable Value - Centrally Assessed	205,364,747
Current Year Gross Taxable Value	199,477,312,974
New Construction	2,660,303,094
Current Year Adjusted Taxable Value	196,817,009,880
Rolled-back Rate	0.6928
<b>Proposed Operating Millage</b>	<b>0.6898</b>
Total Tax Levy	137,599,450
Current Year Proposed Millage	0.6898
Current Year as % of Rolled-back Rate	-0.43%
2020 Proposed as % of 2019 Adopted Millage	-5.00%
<b>Rounded Proceeds (96% collection rate)*</b>	<b>\$132,200,000</b>
<b>Yield Variance to Rolled-back</b>	<b>(\$570,000)</b>
<b>Budgeted Net Margin**</b>	<b>(\$40,979,067)</b>

\* includes delinquent taxes

\*\* includes capital, excludes depreciation



**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Board and Committee Meeting Calendar**

**2. Summary:**

This agenda item presents a new Board, Finance and Audit Committee, and Quality, Patient Safety, and Compliance Committee meeting calendar that will include 5 Board meetings and 4 Committee meetings annually.

**3. Substantive Analysis:**

In 2017, the District Board changed its meeting schedule to every other month resulting in 7 meetings per year (2 meetings each September for the required 2 TRIM hearings). The 7 meetings per year schedule was arrived at in part to accommodate the needs of the Request for Proposal (RFP) and Request for Qualifications (RFQ) requirements.

Since implementing the change to 7 meetings per year the RFP and RFQ policy and procedure has changed significantly reducing the number of RFPs and RFQs. As a result, this agenda item presents a recommendation to change the Board meeting schedule to quarterly, with 2 meetings each September, for a total of 5 meetings per year. The Finance and Audit Committee meeting schedule would also change to quarterly, with 4 meetings each year on the same day as the Board meetings. The Quality, Patient Safety, and Compliance Committee meeting schedule would continue with its existing quarterly meeting schedule.

The Lakeside Health Advisory Board will continue to hold meetings quarterly and the District Clinic Holdings Board will continue to hold meetings monthly as required by HRSA. Workshops and Special Board Meetings can be called at any time upon agreement of the Board Chair and CEO.

The new 2020 meeting calendar (presented below) would have meetings scheduled on the 2<sup>nd</sup> Tuesday of the month, except for September, when the meeting dates are dictated by the TRIM meeting calendar for government agencies in Palm Beach County.

<b>Meeting Dates</b>	<b>Quarterly Financials to be Reviewed</b>	<b>Standing Meeting Topics</b>
March 10, 2020	October – December	Strategic Planning
June 9, 2020	January – March	Budget & Tentative Millage
September – TBD	April – June	Annual Meeting & 2 TRIM Meetings
December 8, 2020	July - September	

If approved, the Bylaws and Committee Charters will be updated to reflect the new meeting calendar.

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

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

	<b>Amount</b>	<b>Budget</b>
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:

  
 \_\_\_\_\_  
 Darryl J. Davis  
 Chief Executive Officer

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

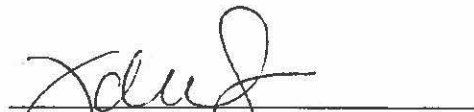
N/A  
 \_\_\_\_\_  
 Committee Name

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

**6. Recommendation:**

Staff recommends the Board approve the revised Board and Committee Meeting Calendar.

Approved for Legal sufficiency:

  
 \_\_\_\_\_  
 Valerie Shahriari  
 VP & General Counsel

  
 \_\_\_\_\_  
 Thomas W. Cleare  
 VP of Strategy

  
 \_\_\_\_\_  
 Darryl J. Davis  
 Chief Executive Officer

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**1. Description: Department of Health Master Agreement**

**2. Summary:**

This agenda item presents a summary of the Department of Health Master Agreement for the period 7/1/2019 – 6/30/2020.

**3. Substantive Analysis:**

Under the Health Care District and the Florida Department of Health’s Master Agreement, the District provides funding to the Department of Health for a variety of preventive and specialty services to uninsured and underinsured patients. Also under the Master Agreement, the District reimburses the Department of Health for costs and expenses related to the District’s use of the Department of Health’s facilities in state and county buildings.

For the period 7/1/2019 – 6/30/2020, the District and DOH have drafted a new Master Agreement to reflect the new subsidy methodology and to remove some outdated terms from the prior Master Agreement and Amendments. The new Master Agreement will address funding for the preventive and specialty services through a subsidy methodology. The subsidy amount was derived from the budget-based funding required to provide the services. The contracted amount represent 14.68%, or \$8,507,947 of the State/County Contract, which is the County Health Department’s (CHD) Authorized Annual Budget. This is \$40,817 above prior year’s funding.

The expenses for the space utilized by the District’s Primary Care Clinics, Eligibility Department, and Pharmacy locations will continue to be paid at a rate of \$20.00 per square foot for a total of \$829,920 annually.

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

	<b>Amount</b>	<b>Budget</b>
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	\$9,337,867	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Reviewed for financial accuracy and compliance with purchasing procedure:

  
 \_\_\_\_\_  
 Darcy J. Davis  
 Chief Executive Officer



