



**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.

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

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

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

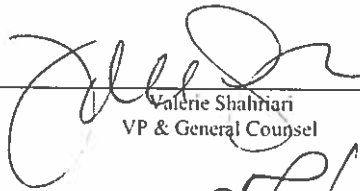
June 3, 2019 and July 1, 2019  
 \_\_\_\_\_  
 Date Approved


**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 Shahnari  
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
Shiple	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:**

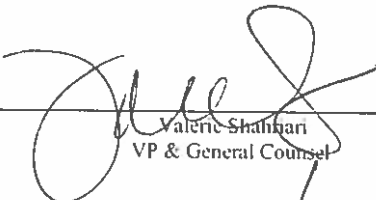
N/A  
\_\_\_\_\_  
Committee Name

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

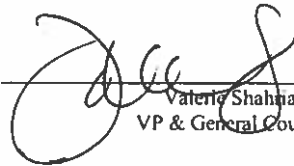
\_\_\_\_\_  
Date Approved

**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:

  
\_\_\_\_\_  
Valene 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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By: \_\_\_\_\_

/s/Ryan Charlson

Print Name: \_\_\_\_\_

RYAN CHARLSON, ESQUIRE

Title: \_\_\_\_\_

Fla. Bar No.: 95033

Date: \_\_\_\_\_

*Attorneys for Gresham Smith & Partners,  
Inc.*

**MILLER LEGG & ASSOCIATES, INC.**

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[service-dap@dkdr.com](mailto:service-dap@dkdr.com)

By: \_\_\_\_\_

/s/Daniel A. Pelz

Print Name: \_\_\_\_\_

DANIEL A. PELZ, ESQUIRE

Title: \_\_\_\_\_

Fla. Bar No.: 653160

Date: \_\_\_\_\_

*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

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/s/Michelle B. Kane  
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Fla. Bar No.: 0139718  
*Attorneys for Dunkelberger Engineering &  
Testing, Inc. and Thomas J. Tepper, P.E.*

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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:**

	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

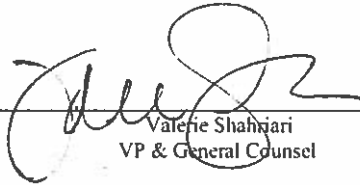
\_\_\_\_\_  
 Date Approved

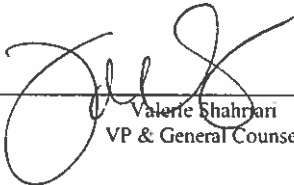
**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE  
JOINT MEETING  
July 30, 2019**

**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

  
\_\_\_\_\_  
Darcy 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

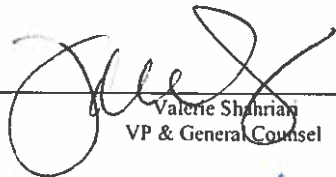
\_\_\_\_\_  
 Date Approved

**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.

## 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.

## SUMMARY OF ISSUE RISKS

High Risk - 0

Moderate Risk - 2

Low Risk - 3



# 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.

### 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 purchase orders older than 60 days and close out the Purchase Order if it is no longer needed.

#### 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 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 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.

#### 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

# 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 purchase orders older than 60 days and close out the Purchase Order if it is no longer needed.

### 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 08/30/2019

General Ledger software vendor and Sabrina Thornton - Manager, the District's IT department to assess Payroll and Accounts Payable 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.



# 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**

## WHAT IS CAUSING THE ISSUE?

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

## ISSUE RISK

### WHAT BUSINESS OBJECTIVES ARE AT RISK?

Maintain segregation of duties over Purchasing and AP functions

### WHAT ACTIONS WILL MANAGEMENT TAKE?

A formal request was issued to IT 09/30/2019

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

# Procurement Controls Audit - Health Care District



Date: July 08, 2019

Location: Health Care District of Palm Beach County

## 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.

## 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.

## 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 Shahriri, 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  
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:

  
 \_\_\_\_\_  
 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:

  
 \_\_\_\_\_  
 Valérie Shahinian  
 VP & General Counsel

  
 \_\_\_\_\_  
 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 High Medium Low	Audit Overview
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/VER/Care 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/Cate	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	(4) Billing and Collections (Clinics) (5) Mobile Van Procurement Controls (6) Employee Classification	(7) Denials Management	(10) Medicaid Wrap Process
Harry Torres	(2) Billing and Collections (Aeromed) (3) Procurement Controls (13) Athena System Selection and Current State			
Clinical Specialist			(8) Clinical Quality.	
Pharmacy Specialist			(11) Drug Diversion	
Compliance Specialist			(9) Coding Compliance Monitoring Inpatient/ER/Cate	(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		ACTION PLAN NAME		ACTION PLAN SUMMARY		DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	RISK RATING
AUDIT NAME	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	RISK RATING
Billing and Collections (Aeromedical)	2020-01	Vendor Service Fees Not Adequately Reconciled to Contract Terms	Review Golden Hour Invoices for Accuracy of Service Fees on Medicaid Transports	Management will analyze all Golden Hour invoices and validate that the service fees applied to transports paid by Medicaid were billed at the agreed upon flat fee of \$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. 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.	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. Management will also strengthen the invoice reconciliation control procedures to confirm the service fees in the Golden Hour invoices are accurate and conform to the contract terms.	6/30/2019	9/30/2019	Fred Fabien	Moderate
Controlled Substances	2019 -10	Inventory Not Recorded in Finished Form	Inventory Recorded in Finished Form	The Pharmacy Procedures Manual will be revised to include the "finished form" requirement and the inventory count sheets will be revised to include the "finished form" format. Management provided staff with training and also revised written procedures to record inventory counts in finished form. Additionally, Pharmacy Management will provide education to pharmacy staff to record inventory counts in finished form. The next annual inventory is scheduled for September 30, 2019.	The Pharmacy Procedures Manual will be revised to include the "finished form" requirement and the inventory count sheets will be revised to include the "finished form" format. Management provided staff with training and also revised written procedures to record inventory counts in finished form. Additionally, Pharmacy Management will provide education to pharmacy staff to record inventory counts in finished form. The next annual inventory is scheduled for September 30, 2019.	10/1/2019		Hyja Fritsch	Low
Credit Balance	2019-11	Credit Balances Not Resolved Timely at LMC, Clinics and Aeromed	Implement Process to Resolve Credit Balances Timely	Management will develop procedures to identify, review and resolve credit balances timely. Overpayments that relate to government payers (Medicare/Medicaid) will be reviewed and resolved within 60 days of payment remittance, per Medicare rules. Overpayments from non-government payors will be reviewed and resolved within 120 days of the patient date of service. Management will assign dedicated staff to work and manage credit balances in all systems for new credit balances created each month. Credit balances that have not been returned within the state of Florida's one-year dormancy rule will be considered for reporting to the State of Florida as unclaimed property.	Management will develop procedures to identify, review and resolve credit balances timely. Overpayments that relate to government payers (Medicare/Medicaid) will be reviewed and resolved within 60 days of payment remittance, per Medicare rules. Overpayments from non-government payors will be reviewed and resolved within 120 days of the patient date of service. Management will assign dedicated staff to work and manage credit balances in all systems for new credit balances created each month. Credit balances that have not been returned within the state of Florida's one-year dormancy rule will be considered for reporting to the State of Florida as unclaimed property.	6/30/2019	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	The Director of Revenue Cycle role is currently staffed through contracted services. Management will finalize action plan items when the position is permanently staffed. Management will develop credit balance monitoring and reporting procedures and design credit balance prevention education and resolution training for staff. Management will create monthly reports to monitor credit balance creation and track resolution performance. Revenue Cycle management at the Clinics and LMC will coordinate with the District's Finance department to process and report unrefunded credit balances to the state of Florida, in accordance with the State's dormancy rules and reporting requirements over unclaimed property.	The Director of Revenue Cycle role is currently staffed through contracted services. Management will finalize action plan items when the position is permanently staffed. Management will develop credit balance monitoring and reporting procedures and design credit balance prevention education and resolution training for staff. Management will create monthly reports to monitor credit balance creation and track resolution performance. Revenue Cycle management at the Clinics and LMC will coordinate with the District's Finance department to process and report unrefunded credit balances to the state of Florida, in accordance with the State's dormancy rules and reporting requirements over unclaimed property.	6/30/2019	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	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.	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.	3/29/2019	7/31/2019	Dennis Dzurowski	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	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.	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.	3/29/2019	7/31/2019	Dennis Dzurowski	Moderate
Medical Device Security Assessment	2019 - 07	Security-Related Medical Device Attributes Are Not Maintained	Establish Medical Device Network Segment	IT Management will define security-related medical device attributes to track and maintain on a centralized inventory of connected medical devices through input from IT security review forms and a complete review and documentation of existing connected medical devices.	IT Management will define security-related medical device attributes to track and maintain on a centralized inventory of connected medical devices through input from IT security review forms and a complete review and documentation of existing connected medical devices.	10/31/2019		Cindy Yarbrough	Moderate
Medical Device Security Assessment	2019 - 07	IT Risk Assessment did not Include Medical Devices	Establish Medical Device Governance Committee	IT Management will direct with the external vendor who completes the FY2019 IT Risk Assessment to include medical device threats, risks, and controls.	IT Management will direct with the external vendor who completes the FY2019 IT Risk Assessment to include medical device threats, risks, and controls.	11/30/2019		Cindy Yarbrough	Moderate

## 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	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	3/31/2019	Terry Megveron	Low
Patient Access - Front End Processes and Controls	2019 - 04	Vendor Contract Lacks Performance Metrics	Monitor Effectiveness of Patient Certification Services	6/30/2019	Tabatha McCallister	Low
Procurement Controls Audit	2020-02	A Duplicate Payment Was Made	Research Duplicate Payment Identified and Request Refund from 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	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	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	9/30/2019	Sabrina Thornton	Low
Procurement Controls Audit	2020-02	Vendor Master Maintenance Controls Could Be Strengthened	Annual Vendor Master File Maintenance	9/30/2019	Sabrina Thornton	Moderate
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates due to Exceeding 80 Regular Hours	Educate Department Managers	3/31/2019	Sabrina Thornton	Moderate

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.

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.

**CROWE COMMENT:**  
Turn-over in the Director of Operations, Clinic role has delayed action plan. Management indicated implementation is not complete but is currently in progress.

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 OMB certification program. The established metrics will be reviewed quarterly.

**CROWE COMMENT:**  
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 OMB certification program.

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.

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.

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.

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.

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.

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.

**CROWE COMMENT:**  
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.



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

Third Party Vendor Management	2019 - 09	Pre-paid Service Fees Not Supported by Agreement	Obtain a Possible Addendum to Agreement	<p>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.</p> <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> <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	10/31/2019	Sabrina Thornton	Moderate
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 Dzurowski	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	4/30/2019	8/30/2019	Dawn Richards	Low
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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.

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.

**CROWIE 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 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	<p>Pharmacy Management developed a DEA filing system ("DEA File") to maintain the following information, segregated by Schedule I, II and III through V's.</p> <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
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates Due to Incorrect Leave Anniversary Codes	Checklist Process	<p>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.</p> <p>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.</p>	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:

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

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

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

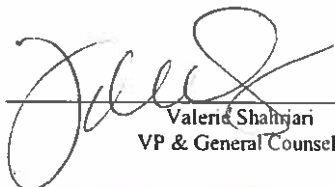
\_\_\_\_\_  
 Date Approved


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


**6. Recommendation:**

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

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valeri Shahrjari  
VP & General Counsel

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

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

**LMC 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>

H2MAT 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	ICHA (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 Hurton Roofing)	LS	1	\$ 5,000.00	\$ 5,000.00	Didn't have this cost in the Estimate submitted earlier
7	Fire Caulking*	LS	1	\$ 2,000.00	\$ 2,000.00	
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	Acrowyn 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	HOOO 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 Mature 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) 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)	28 days	9/6/2019	10/4/2019
Construction including all the inspections and AHCA (8 Weeks) (Starting 4 weeks after the equipment is released & not waiting all 8 weeks)	56 days	10/4/2019	11/29/2019
<b>Total Time for Design &amp; Construction</b>	<b>154 days</b>	<b>11/1/2019</b>	<b>12/27/2019</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

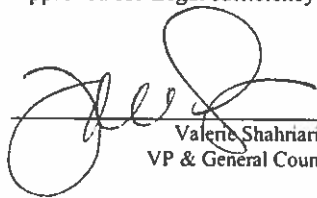
\_\_\_\_\_  
Committee Name

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

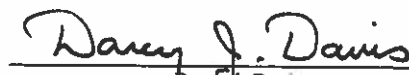
**6. Recommendation:**

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

Approved for Legal sufficiency:

  
\_\_\_\_\_  
Valente Shahriani  
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

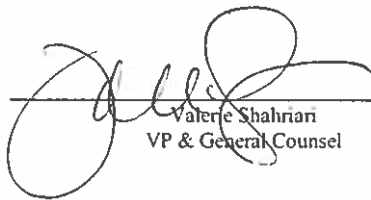
\_\_\_\_\_  
 Date Approved

**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 Shahriari  
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

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,

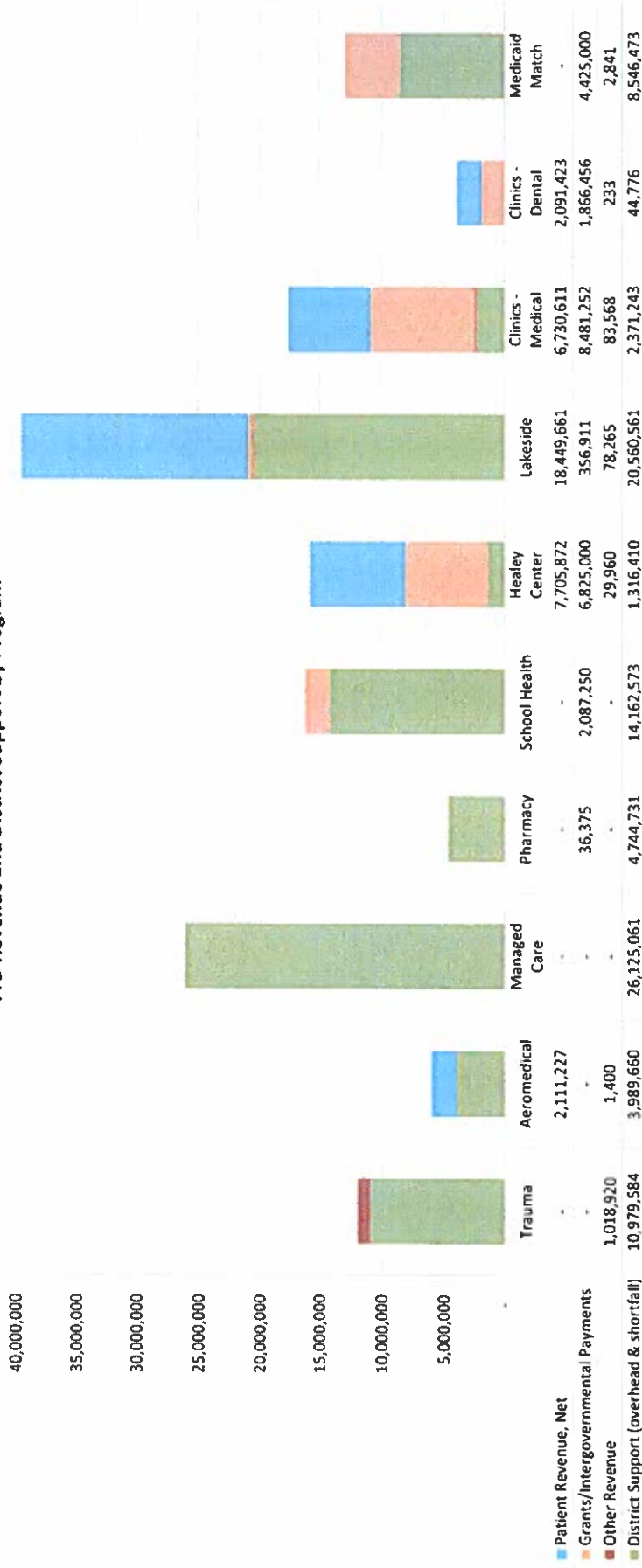


which is slowing productivity. Grant funds are \$4.0M positive YTD due to a change in recognition of HRSA grants. Total operating expenses for the clinics are \$380k better than budget. Repairs and maintenance is unfavorable by \$243K due to higher than anticipated software maintenance costs related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

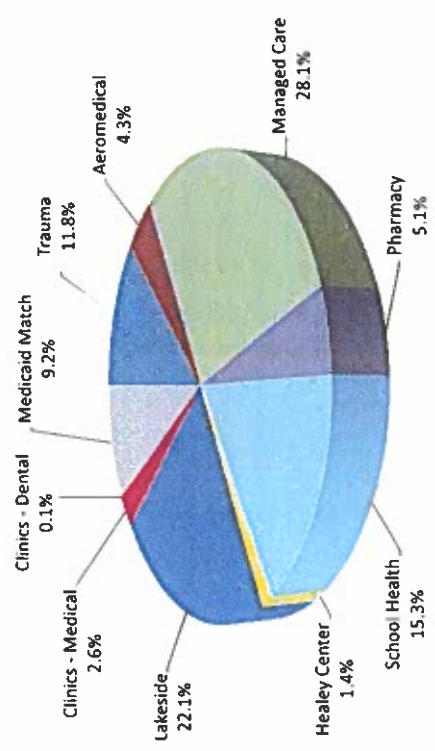
Cash and investments remain strong with a combined balance of \$196M, of which \$1.5M is restricted. Due from other governments reflects the tax collector receivable of \$3.7M, LIP funds of \$1.1M to the Clinic, and grants of \$718k. Medical benefit payable will have an adjustment to the IBNR reserve 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

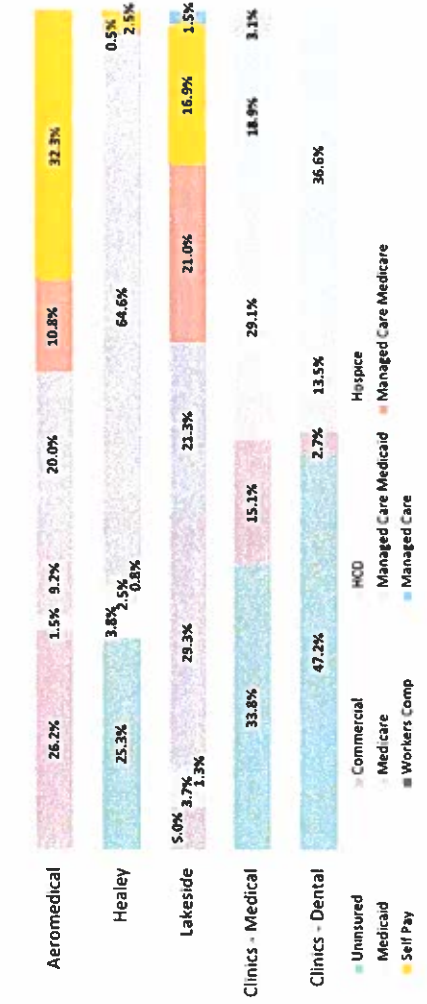
## YTD Revenue and District Support by Program



## District Support (overhead and shortfall)



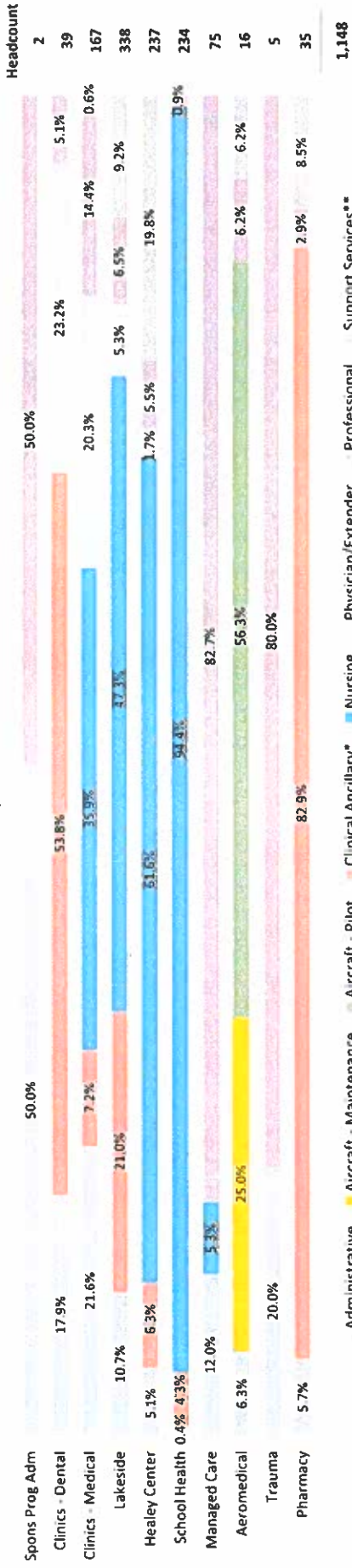
## YTD Payor Mix by Volume





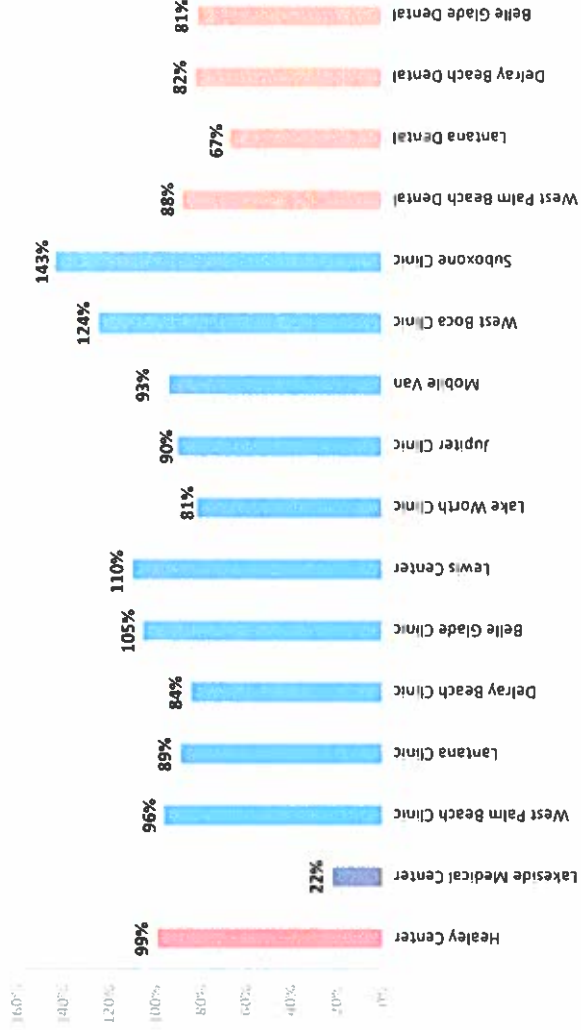
# Program Dashboard - YTD June 2019

## Workforce

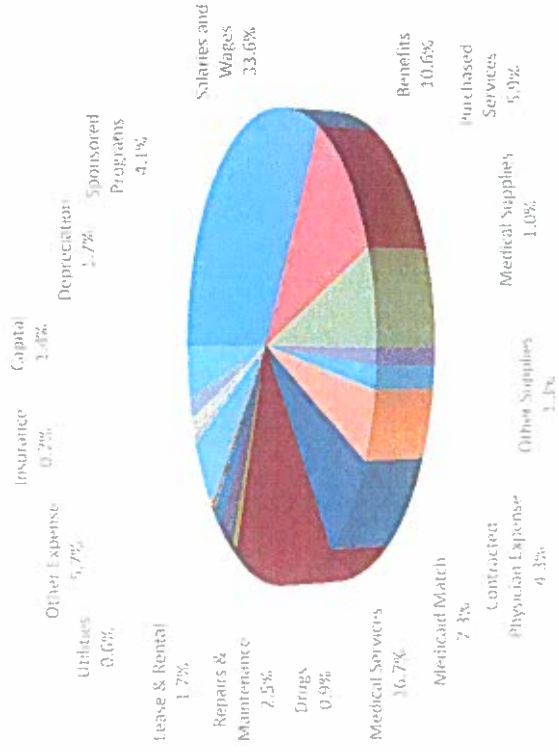


\* Clinical Ancillary is comprised of employees in pharmacy, lab, radiology, ultrasound, respiratory, physical therapy, social services, activities, and dental hygienists/assistants  
 \*\* Support Services is comprised of employees in housekeeping, dietary, laundry, purchasing, and warehouse/delivery

## Capacity Percentage



## Functional Expense Breakdown



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.

# Revenues & Expenditures - Combined All Funds (Functional)

FOR THE NINTH MONTH ENDED JUNE 30, 2019

	Current Month			Prior Year			Fiscal Year To Date			Variance	%	
	Actual	Budget	Variance	Budget	Variance	%	Budget	Variance	%			
\$ 708,728	\$ 820,585	\$(111,857)	(13.6%)	\$ 11,072,500	\$(10,363,772)	(93.6%)	\$ 128,834,625	\$(2,151,530)	(1.7%)	\$ 99,604,272	\$ 27,078,823	27.2%
3,377,331	4,326,492	\$(949,161)	(21.9%)	4,468,920	\$(1,091,589)	(24.4%)	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%	13,337,250	(0)	(0.0%)	13,337,250	(0)	(0.0%)
1,382,831	634,421	698,410	110.1%	638,095	694,737	108.9%	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%	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	240,315	721.1%	(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	111,218	658.2%	2,575,431	464,461	18.0%	2,687,641	352,251	13.1%
\$ 7,699,475	\$ 7,520,467	\$ 179,008	2.4%	\$ 17,866,457	\$(10,166,983)	(56.9%)	\$ 190,778,291	\$ 5,327,636	2.8%	\$ 163,410,291	\$ 31,695,636	20.0%
5,724,649	5,677,568	(47,081)	(0.8%)	5,807,629	82,980	1.4%	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%	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%)	11,494,960	942,346	8.2%	8,545,522	(2,007,092)	(23.5%)
169,350	209,680	31,330	15.6%	210,562	41,212	19.6%	1,826,573	1,755,035	(4.1%)	1,682,176	(144,397)	(8.6%)
191,517	291,726	100,209	34.4%	193,293	1,775	0.9%	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%)	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%)	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%	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%)	2,253,276	582,017	25.8%	1,927,995	256,737	13.3%
474,839	525,121	50,282	9.6%	303,057	(170,881)	(56.2%)	4,778,471	336,288	7.0%	4,778,471	(869,682)	(24.3%)
343,269	347,268	3,999	1.2%	315,948	(27,321)	(8.6%)	3,223,898	183,967	5.7%	3,223,898	160,047	5.0%
112,039	133,167	21,128	15.9%	130,107	18,068	13.9%	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%)	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%	1,478,623	241,686	16.3%	1,255,865	18,918	1.5%
849,335	960,833	111,499	11.6%	688,418	(160,917)	(23.4%)	8,647,500	1,343,358	15.5%	6,246,260	(1,057,882)	(16.9%)
18,983,572	17,519,473	(1,464,100)	(8.4%)	17,635,782	(1,347,790)	(7.6%)	175,155,148	1,657,950	0.9%	165,739,145	(7,758,053)	(4.7%)
\$ (11,284,098)	\$ (9,999,006)	\$ (1,285,092)	12.9%	\$ 230,675	\$(11,514,773)	(4,991.8%)	\$ 15,623,143	\$ 6,985,566	44.7%	\$ (2,328,854)	\$ 24,937,583	(1,070.8%)
348,686	384,559	35,872	9.3%	366,982	18,295	5.0%	3,466,753	354,510	10.2%	3,292,093	179,850	5.5%
19,332,259	17,904,031	(1,428,228)	(8.0%)	18,002,764	(1,329,495)	(7.4%)	178,621,900	2,012,459	1.1%	169,031,239	(7,578,202)	(4.5%)
\$ (11,632,784)	\$ (10,383,564)	\$ (1,249,220)	12.0%	\$ (136,307)	\$(11,496,477)	(8,434.3%)	\$ 12,156,391	\$ 7,340,096	60.4%	\$ (5,620,947)	\$ 25,117,434	446.9%
888,211	1,457,771	569,561	39.1%	75,853	(812,358)	(1,071.0%)	14,341,631	11,860,543	82.7%	2,085,336	(395,751)	(19.0%)
\$ (12,520,995)	\$ (11,841,336)	\$ (679,659)	5.7%	\$ (212,160)	\$(12,308,835)	(5,801.7%)	\$ 12,185,240	\$ 19,200,639	(878.7%)	\$ (7,706,283)	\$ 24,721,682	328.8%

Note: Excludes Interfund Transfers

# Revenues and Expenses by Fund YTD

FOR THE NINTH 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	29,360	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>

<sup>A</sup> Excludes Interfund Transfers

# Combined Business-Type Funds Statement of Net Position

As of June 30, 2019

	Healey Center		Healthy Palm Beaches		Healthy Palm Beaches		Lakeside Medical Center		Lakeside Medical Center		Primary Care Clinics		Primary Care Clinics		Business-Type Funds	
	June 2019	May 2019	June 2019	May 2019	June 2019	May 2019	June 2019	May 2019	June 2019	May 2019	June 2019	May 2019	June 2019	May 2019	June 2019	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	\$ (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	1,121,830								5,078,403	5,290,429
Due From Other Funds	-	-	-	-	-	-	-								-	-
Due From Other Governments	-	-	-	-	208,832	297,015	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	136,968								610,238	489,092
Net Investment in Capital Assets	17,559,103	17,613,615	-	-	36,520,343	36,738,885	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>\$ 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	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	44,346								33,507	60,570
Other Current Liabilities	402,964	350,832	-	-	935,934	970,389	746,403								2,068,218	2,067,625
Noncurrent Liabilities	1,127,645	1,127,645	-	-	2,135,423	2,135,423	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>\$ 2,159,726</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								\$ 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	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	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>2,912,026</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>\$ 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			Variance	%	
	Actual	Budget	Variance	Actual	Budget	Variance			
\$ 708,728	\$ 820,585	\$ (111,857)	(13.6%)	\$ 11,072,500	\$ (10,363,772)	(93.6%)	Ad Valorem Taxes	\$ 27,078,823	27.2%
229,957	274,249	(44,292)	(16.2%)	311,502	(81,545)	(26.2%)	Patient Revenue, Net	(228,531)	(9.8%)
231,917	231,917	-	0.0%	2,087,250	(0)	(0.0%)	0.0% Intergovernmental Revenue	(0)	(0.0%)
-	21,889	(21,889)	(100.0%)	191,384	(155,009)	(81.0%)	Grants	87,013	(58.2%)
374,788	196,900	177,888	90.3%	1,772,100	1,159,983	65.5%	Interest Earnings	927,171	46.2%
274,325	(86,815)	361,140	(416.0%)	(781,333)	2,691,449	(344.5%)	Unrealized Gain/(Loss)-Investments	2,923,549	(288.5%)
107,003	66,688	40,314	60.5%	2,085,750	834,919	40.0%	Other Revenue	893,987	44.1%
\$ 1,926,717	\$ 1,525,413	\$ 401,304	26.3%	\$ 11,796,004	\$ (9,869,287)	(83.7%)	Total Revenues	\$ 31,544,361	29.4%
<b>Expenditures:</b>									
2,257,074	1,945,232	(311,842)	(16.0%)	2,289,243	32,169	1.4%	Salaries and Wages	(1,140,248)	(4.5%)
750,649	645,797	(104,852)	(16.2%)	876,139	125,490	14.3%	Benefits	8,832,445	(1.5%)
955,824	841,607	(114,217)	(13.6%)	615,462	(340,362)	(55.3%)	Purchased Services	(1,710,294)	(34.3%)
1,836	7,517	5,681	75.6%	1,528	(307)	(20.1%)	Medical Supplies	(46,260)	(161.7%)
46,939	103,664	56,725	54.7%	34,980	(11,959)	(34.2%)	Other Supplies	28,605	10.1%
29,167	29,167	0	0.0%	29,167	-	0.0%	Contracted Physician Expense	81,192	10.1%
2,567,792	3,348,921	781,129	23.3%	4,179,972	1,612,180	38.6%	Medical Services	(26,002)	(11.0%)
12,057	91,542	79,485	86.8%	92,554	80,497	87.0%	Drugs	236,498	17.0%
265,243	327,889	62,647	19.1%	190,335	(74,908)	(39.4%)	Repairs & Maintenance	35,449,633	6,038,796
161,161	186,299	25,139	13.5%	160,482	(679)	(0.4%)	Lease & Rental	370,718	55.0%
11,134	8,613	(2,521)	(29.3%)	10,291	(843)	(8.2%)	Utilities	68,008	(24,958)
2,525,594	331,740	(2,193,853)	(661.3%)	291,038	(2,234,556)	(767.8%)	Other Expense	(4,341,759)	(87.9%)
120,465	143,453	22,988	16.0%	143,263	22,798	15.9%	Insurance	25,872	2.4%
849,335	960,833	111,499	11.6%	688,418	(160,917)	(23.4%)	Sponsored Programs	(1,057,882)	(16.9%)
10,554,267	8,972,275	(1,581,993)	(17.6%)	9,602,871	(951,396)	(9.9%)	Total Operational Expenditures	92,353,907	(2.4%)
(8,627,550)	(7,446,861)	(1,180,689)	15.9%	2,193,133	(10,820,683)	(493.4%)	Net Performance before Overhead Allocations	29,369,400	198.7%
(858,973)	(1,026,249)	167,276	(16.3%)	(725,564)	133,409	(18.4%)	Overhead Allocations	(7,208,138)	(9.9%)
9,695,295	7,946,026	(1,749,268)	(22.0%)	8,877,307	(817,987)	(9.2%)	Total Expenses	(1,464,027)	(1.7%)
\$ (7,768,578)	\$ (6,420,613)	\$ (1,347,965)	21.0%	\$ 2,918,697	\$ (10,687,274)	(366.2%)	Net Margin	\$ 30,080,333	136.8%
-	-	-	0.0%	-	-	0.0%	Capital	-	0.0%
\$ (3,760,197)	\$ (4,332,010)	\$ 571,812	(33.2%)	\$ (2,506,904)	\$ (1,253,293)	50.0%	General Fund Support/Transfer In/Out	(5,552,205)	22.1%

# Trauma Statement of Revenues and Expenditures

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Actual	Budget	Variance	Current Month		Prior Year	Variance	%	0.0%	Other Revenue	Fiscal Year To Date		Variance	%
			95.1%	95.1%						253.8%	253.8%		
\$ 62,433	\$ 32,000	\$ 30,433		\$ 62,433		\$ 62,433		0.0%	\$ 730,920	\$ 730,920	\$ 717,012	237.5%	
<b>62,433</b>	<b>32,000</b>	<b>30,433</b>		<b>62,433</b>		<b>301,908</b>		<b>0.0%</b>	<b>730,920</b>	<b>730,920</b>	<b>717,012</b>	<b>237.5%</b>	
<i>Direct Operational Expenses:</i>													
30,819	41,015	10,196	24.9%	44,528	13,710	365,801	6.3%	30.8%	24,395	365,801	4,667	1.3%	
10,753	13,036	2,283	17.5%	13,065	2,312	117,324	5.9%	17.7%	7,068	117,324	4,084	3.5%	
-	-	-	0.0%	-	-	-	0.0%	0.0%	-	-	-	0.0%	
1,111,407	1,183,338	71,930	6.1%	1,346,608	235,201	11,971,964	2.1%	17.5%	225,347	11,971,964	1,547,273	12.9%	
-	42	42	100.0%	46	46	251	37.9%	100.0%	142	251	18	7.1%	
29,167	29,167	0	0.0%	29,167	-	236,498	0.0%	0.0%	0	236,498	(26,002)	(11.0%)	
792	792	-	0.0%	792	-	6,542	0.0%	0.0%	0	6,542	(583)	(8.9%)	
-	-	-	0.0%	-	-	-	0.0%	0.0%	-	-	-	0.0%	
1,285	860	(426)	(49.5%)	631	(654)	4,573	(2.7%)	(103.7%)	(235)	4,573	(4,299)	(94.0%)	
82,079	100,745	18,666	18.5%	80,810	(1,269)	798,579	18.6%	(1.6%)	169,096	798,579	60,970	7.6%	
<b>1,266,302</b>	<b>1,368,993</b>	<b>102,691</b>	<b>7.5%</b>	<b>1,515,647</b>	<b>249,345</b>	<b>13,501,531</b>	<b>3.5%</b>	<b>16.5%</b>	<b>425,813</b>	<b>13,501,531</b>	<b>1,586,128</b>	<b>11.7%</b>	
<i>Net Performance before Overhead</i>													
(1,203,869)	(1,336,993)	133,124	(10.0%)	(1,515,647)	311,778	(13,199,624)	(10.6%)	(20.6%)	1,156,733	(13,199,624)	2,303,140	(17.4%)	
<i>Overhead Allocations:</i>													
8	352	344	97.7%	360	352	2,492	78.0%	97.7%	3,166	2,492	1,795	72.0%	
-	-	-	0.0%	-	-	-	0.0%	0.0%	-	-	-	0.0%	
142	154	11	7.5%	147	4	672	5.3%	2.9%	1,383	672	(638)	(94.9%)	
3,335	3,472	137	3.9%	7,717	4,382	86,906	8.9%	56.8%	31,246	86,906	58,427	67.2%	
689	689	-	0.0%	608	(82)	6,088	0.0%	(13.5%)	6,205	6,088	(117)	(1.9%)	
806	850	44	5.2%	699	(107)	6,208	1.3%	(15.4%)	7,651	6,208	(1,344)	(21.7%)	
352	352	-	0.0%	350	(2)	2,607	0.0%	(0.6%)	3,170	2,607	(564)	(21.6%)	
173	234	61	26.0%	163	(9)	1,657	25.9%	(5.7%)	1,558	1,657	99	6.0%	
197	324	126	39.0%	152	(46)	1,486	44.3%	(30.2%)	2,912	1,486	(137)	(9.2%)	
-	40	40	100.0%	30	30	305	56.6%	100.0%	356	305	151	49.4%	
731	965	235	24.3%	676	(55)	6,918	15.9%	(8.1%)	8,688	6,918	(385)	(5.6%)	
294	364	130	35.6%	207	(27)	1,799	37.9%	(13.1%)	3,273	1,799	(233)	(13.0%)	
2,524	2,758	233	8.5%	1,799	(725)	19,818	9.7%	(40.3%)	24,818	19,818	(2,605)	(13.1%)	
-	-	-	0.0%	-	-	262	0.0%	0.0%	-	262	262	100.0%	
46	75	29	39.2%	101	55	856	11.8%	54.9%	675	856	260	30.4%	
9,238	10,627	1,389	13.1%	13,008	3,770	138,072	13.1%	29.0%	12,545	138,072	54,971	39.8%	
<b>1,275,540</b>	<b>1,379,620</b>	<b>104,080</b>	<b>7.5%</b>	<b>1,528,655</b>	<b>253,115</b>	<b>13,639,603</b>	<b>3.5%</b>	<b>16.6%</b>	<b>438,358</b>	<b>13,639,603</b>	<b>1,641,099</b>	<b>12.0%</b>	
<b>\$ (1,213,107)</b>	<b>\$ (1,347,620)</b>	<b>\$ 134,513</b>	<b>(10.0%)</b>	<b>\$ (1,528,655)</b>	<b>\$ 315,548</b>	<b>\$ (13,337,696)</b>	<b>(9.6%)</b>	<b>(20.6%)</b>	<b>\$ 1,169,278</b>	<b>\$ (13,337,696)</b>	<b>\$ 2,358,111</b>	<b>17.7%</b>	









# School Health Statement of Revenues and Expenditures

FOR THE NINTH MONTH ENDED JUNE 30, 2019

	Current Month			Fiscal Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance
\$	231,917	231,917	\$ -	2,087,250	2,087,250	\$ (0)
	0.0%	0.0%	0.0%	(0.0%)	(0.0%)	(0.0%)
<b>231,917</b>	<b>231,917</b>	<b>-</b>	<b>0.0%</b>	<b>2,087,250</b>	<b>2,087,250</b>	<b>(0)</b>
<i>Direct Operational Expenses:</i>						
670,674	127,327	(543,348)	(426.7%)	10,651,557	10,581,062	(70,495)
208,481	41,642	(166,838)	(400.6%)	3,818,628	3,843,045	24,418
269	6,000	5,731	95.5%	59,987	56,000	(3,987)
772	583	(189)	(32.4%)	11,675	5,250	(6,425)
12,560	9,542	(3,019)	(31.6%)	89,174	85,875	(3,299)
1,809	1,929	120	6.2%	11,389	22,087	10,698
			0.0%			
			0.0%			
<b>894,565</b>	<b>187,023</b>	<b>(707,542)</b>	<b>(378.3%)</b>	<b>14,642,410</b>	<b>14,593,320</b>	<b>(49,090)</b>
			<b>11.8%</b>			<b>(0.3%)</b>
			<b>11.8%</b>			<b>(0.3%)</b>
<b>(662,649)</b>	<b>44,894</b>	<b>(707,542)</b>	<b>(1,576.0%)</b>	<b>(12,555,160)</b>	<b>(12,506,070)</b>	<b>(49,090)</b>
			<b>(15.3%)</b>			<b>(0.4%)</b>
			<b>(15.3%)</b>			<b>(0.4%)</b>
214	9,264	9,050	97.7%	18,345	83,374	65,029
3,746	4,048	303	7.5%	34,504	36,435	1,931
7,740	8,057	317	3.9%	66,091	72,514	6,423
18,159	18,159	-	0.0%	163,428	163,428	-
32,210	33,963	1,753	5.2%	301,710	305,671	3,961
9,277	9,277	-	0.0%	83,497	83,497	-
4,550	6,152	1,602	26.0%	41,035	55,371	14,336
5,198	8,521	3,324	39.0%	42,742	76,692	33,950
	1,041	1,041	100.0%	4,067	9,368	5,302
19,246	25,423	6,177	24.3%	192,350	228,810	36,460
6,167	9,579	3,413	35.6%	53,507	86,214	32,707
66,481	72,627	6,146	8.5%	590,545	653,645	63,100
			0.0%			
1,201	1,976	776	39.2%	15,590	17,787	2,196
			<b>54.1%</b>			<b>12.3%</b>
			<b>54.1%</b>			<b>12.3%</b>
1,74,188	208,090	33,902	16.3%	1,607,413	1,872,808	265,395
			<b>(8.3%)</b>			<b>(14.2%)</b>
			<b>(8.3%)</b>			<b>(14.2%)</b>
<b>1,068,753</b>	<b>395,113</b>	<b>(673,641)</b>	<b>(170.5%)</b>	<b>16,249,823</b>	<b>16,466,127</b>	<b>216,305</b>
			<b>9.1%</b>			<b>1.3%</b>
			<b>9.1%</b>			<b>1.3%</b>
<b>(836,837)</b>	<b>(163,196)</b>	<b>(673,641)</b>	<b>(412.8%)</b>	<b>(14,162,573)</b>	<b>(14,378,877)</b>	<b>(216,305)</b>
			<b>(11.3%)</b>			<b>(1.5%)</b>
			<b>(11.3%)</b>			<b>(1.5%)</b>
			<b>71.6%</b>			<b>71.6%</b>
			<b>0.0%</b>			<b>0.0%</b>
			<b>(98.1%)</b>			<b>(98.1%)</b>
			<b>59.7%</b>			<b>59.7%</b>
			<b>(3.6%)</b>			<b>(3.6%)</b>
			<b>(24.3%)</b>			<b>(24.3%)</b>
			<b>(23.6%)</b>			<b>(23.6%)</b>
			<b>4.4%</b>			<b>4.4%</b>
			<b>(11.0%)</b>			<b>(11.0%)</b>
			<b>48.6%</b>			<b>48.6%</b>
			<b>(7.3%)</b>			<b>(7.3%)</b>
			<b>(14.8%)</b>			<b>(14.8%)</b>
			<b>(15.0%)</b>			<b>(15.0%)</b>
			<b>100.0%</b>			<b>100.0%</b>
			<b>29.7%</b>			<b>29.7%</b>
			<b>(2.3%)</b>			<b>(2.3%)</b>
			<b>(5.3%)</b>			<b>(5.3%)</b>
			<b>(6.1%)</b>			<b>(6.1%)</b>

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<b>231,917</b>	<b>231,917</b>	<b>-</b>	<b>0.0%</b>	<b>2,087,250</b>	<b>2,087,250</b>	<b>(0)</b>
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			<b>11.8%</b>			<b>(0.3%)</b>
			<b>11.8%</b>			<b>(0.3%)</b>
<b>(662,649)</b>	<b>44,894</b>	<b>(707,542)</b>	<b>(1,576.0%)</b>	<b>(12,555,160)</b>	<b>(12,506,070)</b>	<b>(49,090)</b>
			<b>(15.3%)</b>			<b>(0.4%)</b>
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			<b>(8.3%)</b>			<b>(14.2%)</b>
<b>1,068,753</b>	<b>395,113</b>	<b>(673,641)</b>	<b>(170.5%)</b>	<b>16,249,823</b>	<b>16,466,127</b>	<b>216,305</b>
			<b>9.1%</b>			<b>1.3%</b>
			<b>9.1%</b>			<b>1.3%</b>
<b>(836,837)</b>	<b>(163,196)</b>	<b>(673,641)</b>	<b>(412.8%)</b>	<b>(14,162,573)</b>	<b>(14,378,877)</b>	<b>(216,305)</b>
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			<b>0.0%</b>			<b>0.0%</b>
			<b>(98.1%)</b>			<b>(98.1%)</b>
			<b>59.7%</b>			<b>59.7%</b>
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			<b>(15.0%)</b>			<b>(15.0%)</b>
			<b>100.0%</b>			<b>100.0%</b>
			<b>29.7%</b>			<b>29.7%</b>
			<b>(2.3%)</b>			<b>(2.3%)</b>
			<b>(5.3%)</b>			<b>(5.3%)</b>
			<b>(6.1%)</b>			<b>(6.1%)</b>

# Sponsored Programs

FOR THE NINTH MONTH ENDED JUNE 30, 2019

Actual	Current Month			Fiscal Year To Date			Variance	%
	Budget	Variance	Prior Year	Budget	Variance	Prior Year		
705,594	791,667	86,073	538,626	715,000	774,653	4,902,147	(1,448,201)	(29.5%)
143,740	166,667	22,926	147,292	1,500,000	556,206	1,321,614	377,819	28.6%
-	2,500	2,500	2,500	22,500	12,500	22,500	12,500	55.6%
<b>849,335</b>	<b>960,833</b>	<b>111,499</b>	<b>688,418</b>	<b>8,647,500</b>	<b>1,343,358</b>	<b>6,246,260</b>	<b>(1,057,882)</b>	<b>(16.9%)</b>
12,147	12,851	703	12,383	120,795	2,089	117,421	(1,284)	(1.1%)
5,331	5,401	70	5,509	49,796	237	49,232	(327)	(0.7%)
-	83	83	307	750	638	436	324	74.4%
-	-	-	-	-	-	-	-	0.0%
290	521	231	21	4,688	1,844	571	(2,273)	(398.4%)
<b>17,768</b>	<b>18,856</b>	<b>3,088</b>	<b>18,221</b>	<b>176,028</b>	<b>4,808</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>\$ 706,639</b>	<b>\$ 8,823,528</b>	<b>\$ 1,348,166</b>	<b>\$ 6,413,920</b>	<b>\$ (1,061,442)</b>	<b>(16.5%)</b>

*Sponsored Programs:*

(31.0%) DOH Uninsured/Preventive Care Svs  
 2.4% Grant Funded Programs for Uninsured  
 100.0% Community Health Planning  
**(23.4%) Total Sponsored Programs**

*Direct Operational Expenses:*

1.9% Salaries and Wages  
 3.2% Benefits  
 100.0% Other Supplies  
 0.0% Repairs & Maintenance  
 (1,252.9%) Other Expense  
**2.5%**

# 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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Premiums													
Patent Revenue, Net	130,636	180,131	356,622	56,280	102,682	513,063	322,497	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				2,832,083
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	174,883	421,146	62,055	107,003				2,920,669
<b>Total Revenues</b>	\$ 555,794	\$ 23,192,899	\$ 85,777,900	\$ 6,207,373	\$ 6,590,500	\$ 4,279,879	\$ 6,955,401	\$ 3,214,352	\$ 1,926,717	\$	\$	\$	\$ 138,660,814
<b>Expenditures:</b>													
Salaries and Wages	3,298,698	2,915,868	2,983,671	2,927,197	2,835,739	3,022,094	2,987,415	3,216,682	2,257,074				26,446,434
Benefits	1,053,344	1,100,508	904,769	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	3,914	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				723,903
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	3,330,647	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	163,243	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	120,613	172,833	112,469	127,095	118,013	120,639	98,876	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				7,300,142
<b>Total Operational Expenditures</b>	10,190,332	10,133,434	11,259,166	12,121,391	9,883,238	10,059,532	9,575,622	10,751,885	10,678,956				94,603,557
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)	(955,066)	(815,753)	(796,233)	(876,067)	(1,022,000)	(858,973)				(7,919,072)
<b>Total Expenses</b>	9,368,148	9,254,553	10,365,273	11,166,305	9,067,485	9,263,299	8,659,555	9,729,884	9,769,983				86,684,485
<b>Net Margin</b>	\$ (8,812,354)	\$ 13,938,347	\$ (4,370,744)	\$ (4,958,932)	\$ (2,476,985)	\$ (4,983,420)	\$ (1,764,154)	\$ (6,515,532)	\$ (7,843,266)	\$	\$	\$	\$ 51,996,330
<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	7	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	-	-	-	-	-	-	(31.4%)
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 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	72,270	74,968	126,394	77,653				449,737
Charity Care	255,960	313,710	332,510	84,852	263,911	315,794	305,603	75,027	297,056				2,744,317
Bad Debt	(9,091)	(12,991)	(22,945)	11,134	13,170	16,839	44,850	2,052	44,850				43,785
Total Contractuals and Bad Debt	236,483	276,475	280,568	156,791	378,246	404,913	382,622	202,182	419,559				2,737,839
<b>Net Patient Revenue</b>	879,997	787,335	825,203	963,146	766,841	825,548	820,860	1,052,638	784,303				7,705,872
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	4,266	1,671	2,790	5,694	2,311	131				29,960
<b>Total Other Revenues</b>	762,655	761,753	763,710	762,579	760,004	761,123	764,027	760,644	758,465				6,854,960
<b>Total Revenues</b>	1,642,652	1,549,088	1,588,914	1,725,725	1,526,845	1,586,671	1,584,887	1,813,283	1,542,767				14,560,831
<b>Direct Operational Expenses:</b>													
Salaries and Wages	896,239	924,513	820,044	931,272	860,191	907,789	901,087	998,364	903,011				8,104,508
Benefits	336,118	354,672	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	71,559	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				309,008
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	5,072	5,732	4,310	5,628	2,748	3,933				40,161
Drugs	29,943	29,675	27,357	34,278	27,075	34,278	26,408	28,001	22,144				244,031
Repairs & Maintenance	15,238	31,412	30,243	27,229	46,998	26,790	41,582	33,626	20,415				273,532
Lease & Rental	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	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	13,229	16,616	6,483	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>	1,509,479	1,594,219	1,412,217	1,603,629	1,493,834	1,511,155	1,589,479	1,658,955	1,506,875				13,879,842
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	133,172	(45,131)	176,696	122,096	33,011	75,516	(4,591)	154,328	35,892				680,990
Depreciation	57,986	57,986	54,806	53,084	54,636	54,621	54,621	54,621	54,512				486,872
<b>Overhead Allocations:</b>													
Risk Mgt	6,723	11,644	5,960	(11,080)	1,260	1,570	1,614	294	212				18,198
Rev Cycle	3,700	3,700	3,700	3,700	3,774	4,133	3,895	3,907	3,716				34,227
Internal Audit	18,050	18,881	15,296	19,345	17,194	19,310	18,013	18,013	18,013				162,115
Administration	30,916	31,635	34,188	35,710	30,031	29,231	28,716	32,466	29,986				280,879
Human Resources	4,675	8,603	5,850	25,193	11,294	(997)	9,203	9,203	9,203				82,826
Legal	4,712	4,663	4,385	4,811	3,786	4,523	4,139	5,172	4,514				40,705
Records	4,174	5,202	2,606	4,541	3,012	9,337	3,289	5,083	5,156				42,399
Compliance	968	874	926	958	308	0	0	0	0				4,034
Planning/Research	17,415	23,761	16,356	28,690	16,764	19,142	27,207	22,379	19,091				190,804
Finance	4,682	4,600	6,025	5,396	5,115	5,972	6,596	6,117	6,117				53,077
Public Relations	58,094	50,067	70,345	62,863	59,380	65,508	62,722	90,875	65,947				585,799
Information Technology													
Budget & Decision Support													
Corporate Quality													
Managed Care Contract													
<b>Total Overhead Allocations</b>	156,991	166,404	165,137	181,999	153,375	159,608	166,583	197,286	163,145				1,510,528
<b>Total Expenses</b>	1,725,456	1,813,608	1,632,161	1,838,711	1,701,844	1,725,384	1,810,683	1,910,861	1,724,533				15,877,241
<b>Transfer out to Medicaid Match/ General Fund</b>													
<b>Net Margin</b>	(76,804)	(264,520)	(43,247)	(112,986)	(174,959)	(138,714)	(225,796)	(97,578)	(181,765)				(1,316,430)
<b>General Fund Support/ Transfer In</b>	\$ 23,818	\$ 229,466	\$ 32,370	\$ 118,407	\$ 118,407	\$ 95,202	\$ 160,065	\$ 42,958	\$ 127,246	\$	\$	\$	\$ 829,532



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	10			77	97
Discharges	11	13	8	10	6	4	5	10	10	10			77	101
Average Daily Census	119	118	119	119	119	120	119	120	120	120			119	119
Budget Census	118	118	118	118	118	118	118	118	118	118			118	118
Occupancy % (120 licensed beds)	99%	98%	99%	99%	99%	100%	99%	100%	100%	100%			99%	100%
<b>Days By Payor Source:</b>														
Medicaid	109	78	62	93	65	31	30	93	30	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	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	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	%
	\$ 2,312,540	\$ 4,950,124	\$ (2,637,584)	(53.4%)	\$ 3,826,998	\$ (1,514,158)	(39.6%)
	7,060,314	6,055,091	1,005,224	16.6%	6,229,492	830,822	13.3%
		57,619	(57,619)	(100.0%)	22,916	(22,916)	(100.0%)
<b>Net Patient Revenue</b>	<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>(706,232)</b>	<b>(7.0%)</b>
	6,380,058	7,316,419	936,360	12.8%	6,656,704	276,646	4.2%
	189,767	216,551	26,784	12.4%	252,345	62,578	24.8%
	1,367,462	1,229,987	137,475	(11.2%)	1,137,027	(230,435)	(20.3%)
		38,427	38,427	100.0%	14,071	(14,071)	(100.0%)
<b>Net Contractuals and Bad Debt</b>	<b>7,937,288</b>	<b>8,801,383</b>	<b>864,096</b>	<b>9.8%</b>	<b>8,060,147</b>	<b>(122,859)</b>	<b>(1.5%)</b>
	130,283	140,377	(10,094)	(7.2%)	152,725	(22,442)	(15.0%)
<b>Net Patient Revenue</b>	<b>1,585,850</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>
	16,716	21,786	(5,070)	(23.3%)	21,555	(4,839)	(22.4%)
	142,693	-	142,693	0.0%	36,696	105,997	288.8%
	9,190	35,935	(26,745)	(74.4%)	4,632	4,558	98.4%
<b>Total Other Revenues</b>	<b>151,883</b>	<b>35,935</b>	<b>115,948</b>	<b>322.7%</b>	<b>41,328</b>	<b>110,555</b>	<b>267.5%</b>
<b>Total Revenues</b>	<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>Direct Operational Expenses</b>	<b>1,389,123</b>	<b>1,607,577</b>	<b>218,454</b>	<b>13.6%</b>	<b>1,495,941</b>	<b>106,818</b>	<b>7.1%</b>
	426,077	438,301	12,224	2.8%	427,641	1,564	0.4%
	281,845	299,444	17,599	5.9%	262,900	(18,945)	(7.2%)
	82,326	99,154	16,827	17.0%	134,872	52,546	39.0%
	56,268	96,047	39,778	41.4%	70,869	14,600	20.6%
	753,972	513,391	(240,581)	(46.9%)	572,303	(181,669)	(31.7%)
	111,508	77,826	(33,683)	(43.3%)	37,318	(74,191)	(198.8%)
	119,816	157,024	37,208	23.7%	63,941	(55,875)	(87.4%)
	62,957	62,234	(723)	(1.2%)	59,435	(3,522)	(5.9%)
	59,898	84,047	24,148	28.7%	77,907	18,009	23.1%
	62,836	131,626	68,790	52.3%	62,971	135	0.2%
	14,778	12,239	(2,539)	(20.7%)	12,928	(1,850)	(14.3%)
<b>Total Operational Expenses</b>	<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>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%)</b>
<b>Net Performance before Depreciation and Overhead Allocations</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%)</b>
<b>Overhead Allocations</b>	<b>18,466</b>	<b>21,806</b>	<b>(3,340)</b>	<b>(15.3%)</b>	<b>21,806</b>	<b>(3,340)</b>	<b>(100.0%)</b>
<b>Total</b>	<b>(1,685,206)</b>	<b>(1,110,000)</b>	<b>(575,206)</b>	<b>(51.9%)</b>	<b>(1,044,206)</b>	<b>(624,400)</b>	<b>(60.8%)</b>

	Actual	Budget	Variance	%	Prior Year	Variance	%
	\$ 34,283,355	\$ 43,933,898	\$ (9,650,544)	(22.0%)	\$ 42,256,718	\$ (7,973,363)	(18.9%)
	65,682,025	53,632,476	12,049,550	22.5%	56,744,396	8,937,629	15.8%
	1,126	518,568	(517,443)	(99.8%)	480,197	(479,072)	(99.8%)
<b>Total</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>
	69,215,583	64,804,587	(4,410,996)	(6.8%)	68,648,494	(567,088)	(0.8%)
	2,832,420	1,918,079	(914,341)	(47.7%)	1,993,092	(839,328)	(42.1%)
	10,639,405	10,894,511	255,106	2.3%	10,976,498	337,093	3.1%
	1,988	345,846	(343,858)	(99.4%)	289,982	(287,993)	(99.3%)
<b>Total</b>	<b>82,689,395</b>	<b>77,963,022</b>	<b>(4,726,373)</b>	<b>(6.1%)</b>	<b>81,908,065</b>	<b>(781,330)</b>	<b>(1.0%)</b>
	1,172,551	1,263,395	(90,844)	(7.2%)	1,837,251	(664,701)	(36.2%)
<b>Total</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>
	356,911	-	356,911	0.0%	346,750	10,161	2.9%
	78,265	323,412	(245,147)	(75.9%)	380,319	(302,054)	(79.4%)
<b>Total</b>	<b>435,176</b>	<b>323,412</b>	<b>111,764</b>	<b>34.6%</b>	<b>727,069</b>	<b>(291,893)</b>	<b>(40.1%)</b>
<b>Total</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>
<b>Total</b>	<b>13,977,403</b>	<b>14,628,954</b>	<b>651,550</b>	<b>4.5%</b>	<b>14,070,140</b>	<b>92,736</b>	<b>0.7%</b>
	3,882,374	3,988,535	106,160	2.7%	3,795,090	(87,285)	(2.3%)
	2,560,175	2,673,392	113,216	4.2%	2,381,118	(179,057)	(7.5%)
	1,030,878	878,244	(152,634)	(17.4%)	878,512	(152,316)	(17.3%)
	658,728	816,119	157,391	19.3%	626,228	(32,500)	(5.2%)
	7,499,288	5,465,441	(2,033,848)	(37.2%)	5,503,802	(1,995,487)	(36.3%)
	693,159	689,333	(3,826)	(0.6%)	577,843	(115,316)	(20.0%)
	1,421,343	1,413,215	(8,128)	(0.6%)	980,074	(441,269)	(45.0%)
	522,708	560,105	37,397	6.7%	428,550	(94,158)	(22.0%)
	626,016	710,895	84,879	11.9%	604,667	(21,349)	(3.5%)
	578,711	643,230	64,519	10.0%	196,511	(382,200)	(194.5%)
	107,023	110,147	3,124	2.8%	103,394	(3,629)	(3.5%)
<b>Total</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>Total</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

FOR THE NINETH MONTH ENDED JUNE 30, 2019

	Current Month		Prior Year		Fiscal Year To Date		Variance	%			
	Budget	Variance	Budget	Variance	Budget	Variance					
280,942	294,088	13,146	297,429	16,487	2,506,619	2,646,790	140,172	5.3%	2,609,816	103,198	4.0%
502	21,765	21,263	20,141	19,639	43,101	195,883	152,782	78.0%	139,399	96,298	69.1%
8,800	9,511	711	8,197	(603)	81,065	85,602	4,537	5.3%	37,604	(43,461)	(115.6%)
42,663	42,663	-	33,993	(8,670)	383,964	383,964	-	0.0%	340,623	(43,341)	(12.7%)
38,817	40,930	2,113	32,821	(5,997)	363,600	368,374	4,773	1.3%	291,504	(72,097)	(24.7%)
21,797	21,797	-	19,591	(2,206)	196,172	196,172	-	0.0%	145,845	(50,327)	(34.5%)
10,690	14,455	3,764	9,145	(1,545)	96,408	130,091	33,682	25.9%	92,710	(3,698)	(4.0%)
12,211	20,020	7,809	8,481	(3,730)	100,420	180,184	79,763	44.3%	83,130	(17,290)	(20.8%)
-	2,446	2,446	1,681	1,681	9,555	22,010	12,456	56.6%	17,073	7,519	44.0%
45,217	59,730	14,513	37,815	(7,402)	451,914	537,574	85,659	15.9%	387,073	(64,841)	(16.8%)
14,488	22,506	8,018	11,585	(2,903)	125,712	202,554	76,842	37.9%	100,631	(25,081)	(24.9%)
156,193	170,633	14,440	100,667	(55,526)	1,387,448	1,535,697	148,250	9.7%	1,108,790	(278,658)	(25.1%)
2,821	4,643	1,822	5,654	2,833	36,628	41,789	5,160	12.3%	47,891	11,262	23.5%
10,631	19,005	8,374	4,220	(6,410)	105,034	171,041	66,007	38.6%	102,136	(2,898)	(2.8%)
364,831	450,104	85,272	293,992	(70,840)	3,381,022	4,050,933	669,912	16.5%	2,909,050	(471,972)	(16.2%)
4,067,178	4,323,099	255,921	3,870,446	(196,732)	39,445,398	39,275,333	(170,066)	(0.4%)	35,664,794	(3,780,604)	(10.6%)
\$ (2,349,445)	\$ (1,875,358)	\$ (474,108)	\$ (1,657,433)	\$ (692,012)	\$ (20,560,561)	\$ (17,566,606)	\$ (2,993,955)	17.0%	\$ (15,527,229)	\$ (5,033,333)	(32.4%)
\$ 1,931,324	\$ 1,625,000	\$ 306,324	\$ 1,390,000	\$ 541,324	\$ 17,916,763	\$ 14,625,000	\$ 3,291,763	22.5%	\$ 12,917,083	\$ 4,999,680	38.7%

Overhead Allocations:  
 97.5% Risk Mgt  
 0.0% Rev Cycle  
 (7.4%) Internal Audit  
 (25.5%) Administration  
 (18.3%) Human Resources  
 (11.3%) Legal  
 (16.9%) Records  
 (44.0%) Compliance  
 100.0% Planning/Research  
 (19.6%) Finance  
 (25.1%) Public Relations  
 (55.2%) Information Technology  
 0.0% Budget & Decision Support  
 50.1% Corporate Quality  
 (151.9%) Managed Care Contract

(24.1%) Total Overhead Allocations

(5.1%) Total Expenses

41.8% Net Margin

38.9% General Fund Support/ Transfer In

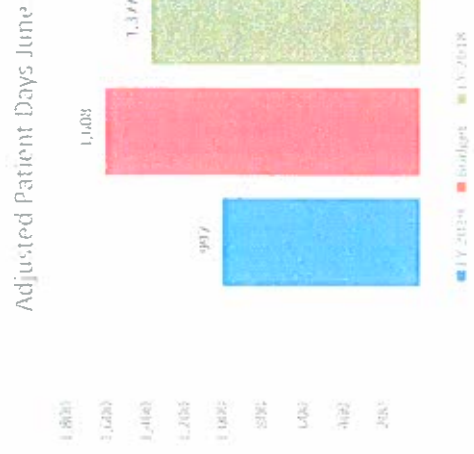
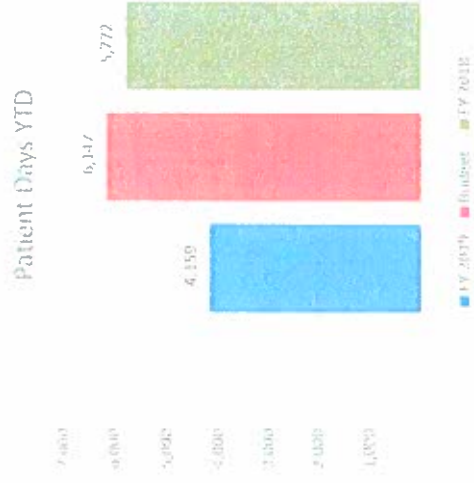
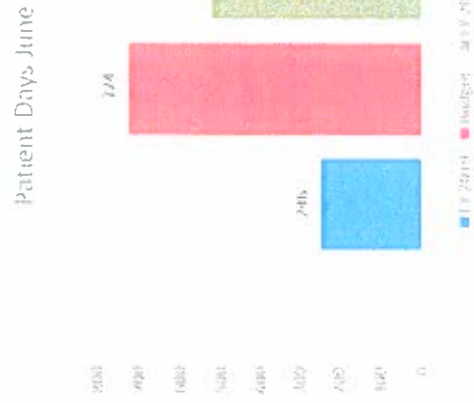


Lakeside Medical Center  
Statistical Information

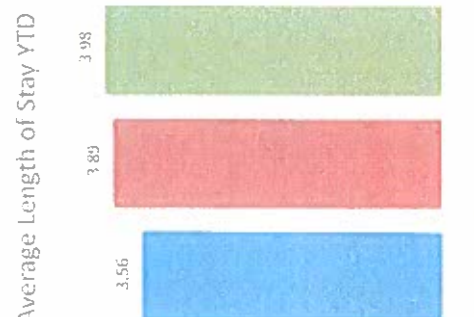
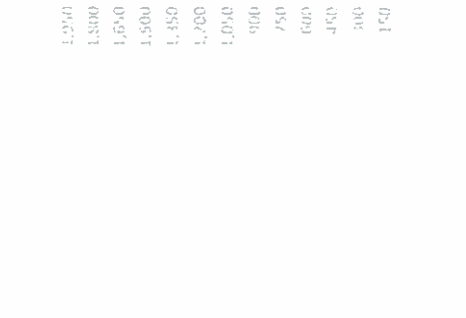
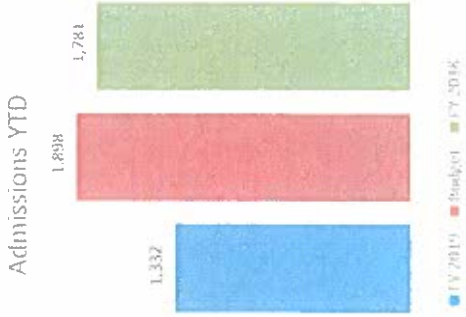
	Current Year												YTD Budget Total	% Var to Budget	Prior YTD Total	
	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19				
<b>Admissions</b>																
Newborn	28	22	28	21	19	9	13	10	14	-	-	-	164	316	(48.5%)	334
Pediatrics	20	18	13	16	13	10	7	3	2	-	-	-	102	153	(47.1%)	174
Adult	111	130	152	144	128	130	106	125	86	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>	<b>457</b>	<b>454</b>	<b>480</b>	<b>462</b>	<b>399</b>	<b>385</b>	<b>457</b>	<b>410</b>	<b>365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,089</b>	<b>4,215</b>	<b>(8.2%)</b>	<b>4,190</b>
<b>Patient Days</b>																
Med Surg 2nd and 3rd Floor (14 beds)	68	94	75	69	80	90	74	52	26	-	-	-	648	1,021	(36.5%)	1,028
Pediatrics (12 beds)	56	79	54	45	54	37	21	29	14	-	-	-	389	682	(43.0%)	683
Telenursery (22 beds)	180	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	58	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>	<b>1,378</b>	<b>1,482</b>	<b>1,326</b>	<b>1,371</b>	<b>1,298</b>	<b>1,426</b>	<b>1,475</b>	<b>1,343</b>	<b>997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,095</b>	<b>13,651</b>	<b>(11.4%)</b>	<b>13,544</b>
<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	15.8	11.5	8.2	-	-	-	15.3	22.5	(32.2%)	21.1
Average Daily Census (incl. newborns)	17.7	20.3	19.6	16.7	20.1	15.7	16.6	12.3	9.3	-	-	-	16.7	25.2	(33.7%)	23.9
Average Length of Stay (excl. newborns)	3.66	3.75	3.23	3.36	3.70	3.79	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	3.82	(5.5%)	3.66
Case Mix Index- Medicare	1.7578	1.4420	1.6109	1.5723	1.2828	1.2876	1.1895	1.2759	1.1530	-	-	-	1.4177	1.4044		1.4044
Case Mix Index- Medicaid	0.7119	1.3270	0.5277	0.4226	0.4350	1.1681	0.7822	0.8106	0.7486	-	-	-	0.6237	1.3843		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		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	-	-	-	18,188	18,536	(2.0%)	17,808
Outpatient Visits	585	546	417	503	373	345	345	405	373	-	-	-	3,892	6,193	(41.0%)	6,193
ER and Outpatient Visits	2,688	2,496	2,400	2,452	2,393	2,502	2,500	2,520	2,109	-	-	-	22,060	24,579	(10.2%)	23,514
Observation Patient Stays	198	183	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	2	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	8.2%	129,647
<b>Staffing</b>																
Paid FTE	293.02	286.65	284.62	300.71	298.00	292.93	297.60	292.90	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	1,183	1,990	1,388	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%	108%	101%	92%	116%	116%	97%	-	-	-	97%	87%	11.0%	92%
Labor Cost per Adj Pat/Day	1,468	1,365	1,445	1,481	1,468	1,372	1,384	1,560	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%	2,332



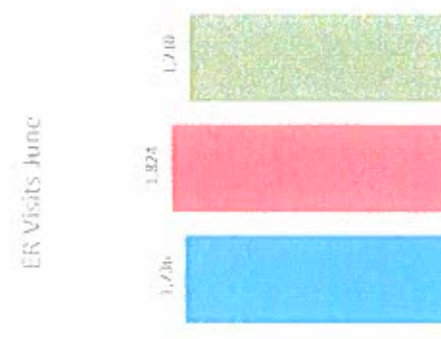
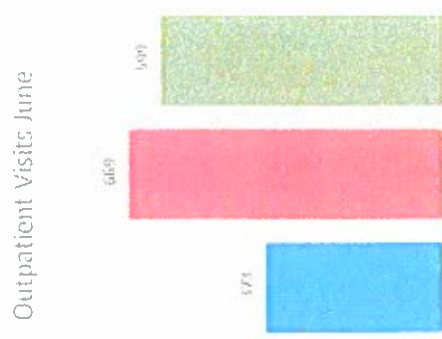
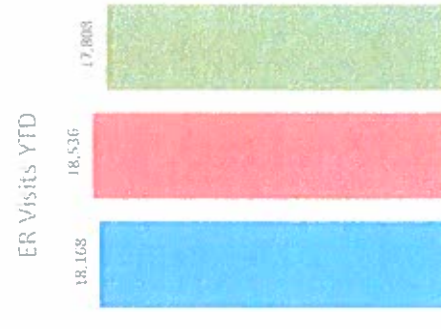
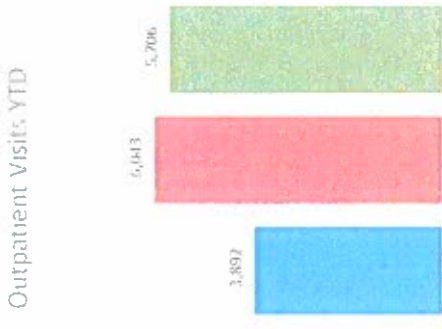
# LAKESIDE MEDICAL CENTER Inpatient



# LAKESIDE MEDICAL CENTER Inpatient

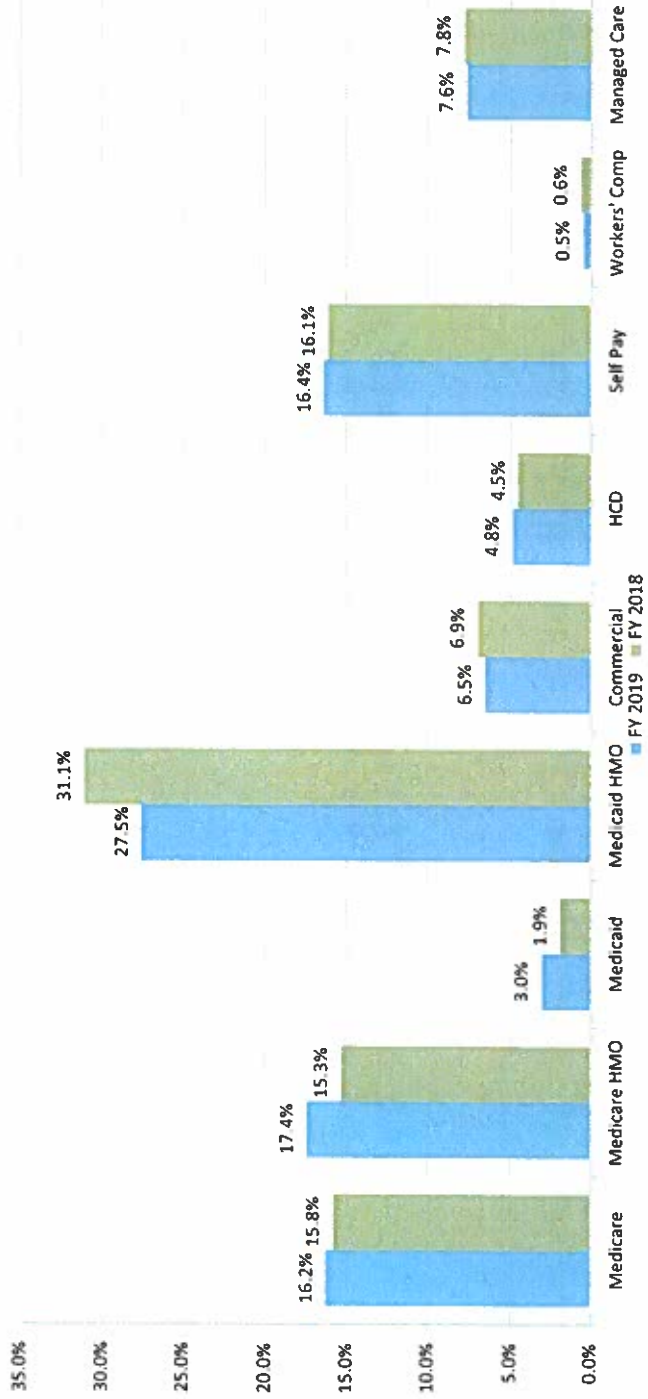


# LAKESIDE MEDICAL CENTER Outpatient



# LAKESIDE MEDICAL CENTER Revenue

## Payor Mix YTD





# **SUPPLEMENTAL INFORMATION**

## **HEALTHY PALM BEACHES**



### Healthy Palm Beaches Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	AUG-19	Sept-19	Year to Date
Medical Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Patient Premiums	4,987	4,660	5,305	3,231	2,360	5,026	3,582	3,042	4,547				36,739
Other Revenue													
<b>Total Revenues</b>	<b>4,987</b>	<b>4,660</b>	<b>5,305</b>	<b>3,231</b>	<b>2,360</b>	<b>5,026</b>	<b>3,582</b>	<b>3,042</b>	<b>4,547</b>				<b>36,739</b>
<b>Direct Operational Expenses</b>													
Salaries and Wages													
Benefits													
Purchased Services				9,800			5,460						21,210
Medical Supplies													
Other Supplies													
Contracted Physician Expense													
Medical Services			(275)										(275)
Drugs													
Repairs & Maintenance													
Leases & Rental													
Utilities													
Other Expense	483	747	871	750	746	1,206	767	766	790				6,676
Insurance	963	963	963	963	963	963	(1,731)	735	735				5,520
<b>Total Operational Expenses</b>	<b>1,446</b>	<b>7,661</b>	<b>1,609</b>	<b>11,513</b>	<b>1,709</b>	<b>2,169</b>	<b>4,497</b>	<b>1,501</b>	<b>1,075</b>				<b>33,130</b>
<b>Net Performance before Overhead Allocations</b>	<b>3,541</b>	<b>(3,001)</b>	<b>3,696</b>	<b>(8,282)</b>	<b>650</b>	<b>2,857</b>	<b>(915)</b>	<b>1,541</b>	<b>3,522</b>				<b>3,609</b>
<b>Overhead Allocations</b>													
Risk Mgt													
Rev Cycle													
Internal Audit													
Palm Springs Facility													
Administration													
Human Resources													
Legal													
Records													
Compliance													
Finance													
Information Technology													
<b>Total Overhead Allocations</b>													
<b>Total Expenses</b>	<b>1,446</b>	<b>7,661</b>	<b>1,609</b>	<b>11,513</b>	<b>1,709</b>	<b>2,169</b>	<b>4,497</b>	<b>1,501</b>	<b>1,075</b>				<b>33,130</b>
<b>Net Margin</b>	<b>\$ 3,541</b>	<b>\$ (3,001)</b>	<b>\$ 3,696</b>	<b>\$ (8,282)</b>	<b>\$ 650</b>	<b>\$ 2,857</b>	<b>\$ (915)</b>	<b>\$ 1,541</b>	<b>\$ 3,522</b>				<b>\$ 3,609</b>
<b>General Fund Support/ Transfer in (net)</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>



# **SUPPLEMENTAL INFORMATION**

## **PRIMARY CARE CLINICS**



# Primary Care Clinics Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

	Current Month			Prior Year			Fiscal Year To Date			
	Actual	Budget	Variance	%	Prior Year	Variance	%	Prior Year	Variance	%
	1,754,116	2,148,394	(394,278)	(18.4%)	1,801,509	(47,393)	(2.6%)	16,620,718	(1,423,848)	(7.9%)
1,754,116	2,148,394	(394,278)	(18.4%)	1,801,509	(47,393)	(2.6%)	16,620,718	(1,423,848)	(7.9%)	(0.1%)
377,830	495,060	117,230	23.7%	529,647	151,816	28.7%	Contractual Allowances	(2,073,560)	(48.9%)	(3.3%)
641,710	832,168	190,458	22.9%	353,313	(288,397)	(81.6%)	Charity Care	2,531,653	36.6%	(38.2%)
273,154	214,594	(58,560)	(27.3%)	248,396	(24,758)	(10.0%)	Bad Debt	94,464	5.3%	(19.3%)
1,292,695	1,541,822	249,127	16.2%	1,131,356	(161,339)	(14.3%)	Total Contractuals and Bad Debts	552,557	4.3%	(15.8%)
335,800	237,340	98,460	41.5%	649,599	(313,799)	(48.3%)	Other Patient Revenue	2,479,210	116.1%	(1,805,445)
797,222	843,912	(46,690)	(5.5%)	1,319,752	(522,531)	(39.6%)	Net Patient Revenue	1,607,920	22.3%	(3,509,071)
45,45%	39,28%			73,26%			Collection %	40,01%	74,19%	(28.5%)
1,190,138	612,532	577,606	94.3%	590,251	599,887	101.6%	Grant Funds	4,015,767	63.4%	4,713,348
17,480	14,968	2,512	16.8%	3,771	13,709	363.6%	Other Revenue	(56,030)	(40.1%)	(152,806)
1,207,618	627,500	580,118	92.4%	594,022	613,596	103.3%	Total Other Revenues	3,959,737	61.2%	4,560,542
2,804,840	1,471,412	533,428	36.3%	1,913,774	91,066	4.8%	Total Revenues	5,567,657	40.7%	1,051,471
1,175,441	1,261,616	86,175	6.8%	1,174,280	(1,161)	(0.1%)	Salaries and Wages	216,520	1.8%	(604,620)
355,232	358,121	2,889	0.8%	345,001	(10,231)	(3.0%)	Benefits	209,737	6.2%	(174,177)
79,133	63,425	(15,708)	(24.8%)	102,800	23,667	23.0%	Purchased Services	(65,717)	(11.3%)	(77,428)
44,650	48,510	3,860	8.0%	36,607	(8,043)	(22.0%)	Medical Supplies	75,768	19.1%	365,130
32,979	24,783	(8,196)	(33.1%)	16,237	(16,742)	(103.1%)	Other Supplies	(99,642)	(38.0%)	(236,949)
86,370	67,365	(19,005)	(28.2%)	-	(86,370)	0.0%	Contracted Physician Expense	-	0.0%	15,355
67,541	56,216	(11,325)	(20.1%)	26,793	(40,749)	(152.1%)	Drugs	33,247	7.2%	(350,369)
69,365	7,250	(62,115)	(856.8%)	23,703	(45,662)	(192.6%)	Repairs & Maintenance	(243,144)	(206.7%)	17,407
117,871	95,886	(21,985)	(22.9%)	95,832	(21,940)	(22.9%)	Lease & Rental	51,095	10.2%	51,095
5,686	6,251	565	9.0%	5,547	(139)	(2.5%)	Utilities	5,741	10.2%	5,780
21,928	21,970	42	0.2%	21,355	(573)	(2.7%)	Other Expense	69,255	28.6%	204,092
2,214	2,366	152	6.4%	2,417	203	8.4%	Insurance	4,891	22.6%	(1,774)
2,058,410	2,013,759	(44,651)	(2.2%)	1,850,671	(207,739)	(11.2%)	Total Operational Expenses	380,153	2.0%	(1,302,773)
(53,570)	(542,347)	488,777	(90.1%)	63,104	(116,674)	(184.9%)	Net Performance before Depreciation & Overhead Allocations	5,947,809	(114.0%)	(251,302)
								981,558		(25.6%)

# Primary Care Clinics Statement of Revenues and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

	Current Month		Fiscal Year To Date		Prior Year		Variance	%
	Actual	Budget	Variance	%	Variance	%		
	13,232	20,384	7,152	35.1%	16,722	3,490	20.9%	Depreciation
<i>Overhead Allocations:</i>								
	293	12,715	12,422	97.7%	13,092	12,799	97.8%	Risk Mgt
	91,067	91,067	-	0.0%	35,835	(55,232)	(154.1%)	Rev Cycle
	5,141	5,559	418	7.5%	5,328	187	3.5%	Internal Audit
	19,969	20,787	818	3.9%	19,871	(98)	(0.5%)	Palm Springs Facility
	24,941	24,923	(18)	(0.1%)	22,096	(2,845)	(12.9%)	Administration
	32,479	34,245	1,766	5.2%	29,915	(2,564)	(8.6%)	Human Resources
	12,733	12,733	-	0.0%	12,734	1	0.0%	Legal
	6,245	8,444	2,199	26.0%	5,944	(301)	(5.1%)	Records
	7,134	11,698	4,564	39.0%	5,513	(1,620)	(29.4%)	Compliance
	-	1,428	1,428	100.0%	1,093	(1,093)	100.0%	Planning/Research
	26,415	34,893	8,478	24.3%	24,580	(1,835)	(7.5%)	Finance
	8,464	13,149	4,685	35.6%	7,531	(933)	(12.4%)	Public Relations
	91,245	99,679	8,434	8.5%	65,435	(25,810)	(39.4%)	Information Technology
	-	-	-	0.0%	-	-	0.0%	Budget & Decision Support
	1,648	2,714	1,066	39.3%	3,675	2,027	55.2%	Corporate Quality
	3,223	5,764	2,541	44.1%	2,006	(1,218)	(60.7%)	Managed Care Contract
	330,996	379,798	48,802	12.8%	254,648	(76,348)	(30.0%)	Total Overhead Allocations
	<b>2,402,638</b>	<b>2,413,941</b>	<b>11,303</b>	<b>0.5%</b>	<b>2,122,041</b>	<b>(280,597)</b>	<b>(13.2%)</b>	<b>Total Expenses</b>
	<b>\$ [397,799]</b>	<b>\$ [942,529]</b>	<b>\$ 544,730</b>	<b>(57.8%)</b>	<b>\$ [208,267]</b>	<b>\$ [189,532]</b>	<b>91.0%</b>	<b>Net Margin</b>
	(220,227)	-	220,227	0.0%	-	220,227	0.0%	Capital
	<b>\$ -</b>	<b>\$ 1,087,500</b>	<b>\$ 1,087,500</b>	<b>100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>General Fund Support/ Transfer In</b>

	Actual		Budget		Fiscal Year To Date		Prior Year		Variance	%
	Actual	Budget	Variance	%	Variance	%	Variance	%		
	118,753	189,182	70,429	37.2%	153,186	34,433	22.5%			
	25,179	114,435	89,256	78.0%	90,608	65,430	72.2%			
	819,603	819,603	-	0.0%	377,331	(442,272)	(117.2%)			
	47,357	50,031	2,674	5.3%	24,444	(22,913)	(93.7%)			
	170,512	187,083	16,571	8.9%	223,790	53,278	23.8%			
	224,286	224,307	21	0.0%	223,497	(789)	(0.4%)			
	304,216	308,205	3,989	1.3%	261,363	(42,854)	(16.4%)			
	114,597	114,597	-	0.0%	94,337	(20,260)	(21.5%)			
	56,320	75,996	19,676	25.9%	60,302	3,982	6.6%			
	58,663	105,282	46,619	44.3%	53,153	(5,510)	(10.4%)			
	5,582	12,852	7,270	56.6%	15,673	10,092	64.4%			
	263,999	314,037	50,038	15.9%	247,885	(16,114)	(6.5%)			
	73,438	118,341	44,903	37.9%	64,502	(8,936)	(13.9%)			
	810,517	897,111	86,594	9.7%	720,729	(89,788)	(12.5%)			
	21,407	24,426	3,019	12.4%	13,118	13,118	100.0%			
	31,808	51,876	20,028	38.6%	48,543	16,695	34.4%			
	<b>3,027,522</b>	<b>3,418,182</b>	<b>390,660</b>	<b>11.4%</b>	<b>2,550,405</b>	<b>(477,118)</b>	<b>(18.7%)</b>			
	<b>21,669,560</b>	<b>22,510,802</b>	<b>841,242</b>	<b>3.7%</b>	<b>19,924,103</b>	<b>(1,745,458)</b>	<b>(8.8%)</b>			
	<b>\$ [2,416,019]</b>	<b>\$ [8,824,917]</b>	<b>\$ 6,408,898</b>	<b>[72.6%]</b>	<b>\$ [1,722,032]</b>	<b>\$ [693,986]</b>	<b>(40.3%)</b>			
	(108,153)	1,221,688	1,329,841	108.9%	-	108,153	0.0%			
	<b>\$ 2,627,860</b>	<b>\$ 9,787,500</b>	<b>\$ 7,159,640</b>	<b>73.2%</b>	<b>\$ 2,170,000</b>	<b>\$ [457,860]</b>	<b>(21.1%)</b>			







# Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE NINTH MONTH ENDED JUNE 30, 2019

		Current Month		Prior Year		Fiscal Year To Date		Variance		%	
Actual	Budget	Variance	%	Prior Year	Variance	%	Prior Year	Variance	%	Variance	%
9,863	6,072	(3,791)	(62.4%)	4,125	(5,738)	(139.1%)	40,054	(33,395)	(61.1%)	(47,989)	(119.8%)
236	10,221	9,985	97.7%	10,271	10,035	97.7%	71,083	71,747	78.0%	50,841	71.5%
72,195	72,195	-	0.0%	27,774	(44,421)	(159.9%)	292,452	-	0.0%	(357,303)	(122.2%)
4,133	4,469	336	7.5%	4,180	47	1.1%	19,176	2,150	5.3%	(18,995)	(98.5%)
17,765	18,493	728	3.9%	17,010	(755)	(4.4%)	191,570	14,743	8.9%	39,875	20.8%
20,036	20,036	-	0.0%	17,335	(2,701)	(15.6%)	174,183	-	0.0%	(6,141)	(3.5%)
26,029	27,444	1,415	5.2%	22,575	(3,453)	(15.3%)	199,650	3,196	1.3%	(44,150)	(22.1%)
10,236	10,236	-	0.0%	9,990	(246)	(2.5%)	74,295	-	0.0%	(17,829)	(24.0%)
5,021	6,789	1,768	26.0%	4,663	(357)	(7.7%)	47,284	15,824	25.9%	2,006	4.2%
5,735	9,404	3,669	39.0%	4,325	(1,410)	(32.6%)	42,244	37,475	44.3%	(4,917)	(11.6%)
1,148	1,148	-	100.0%	857	857	100.0%	9,472	5,845	56.6%	4,984	52.6%
21,236	28,051	6,815	24.3%	19,284	(1,952)	(10.1%)	196,764	40,222	15.9%	(15,472)	(7.9%)
6,804	10,572	3,768	35.6%	5,908	(896)	(15.2%)	51,164	36,109	38.0%	(7,875)	(15.4%)
73,354	80,135	6,781	8.5%	51,335	(22,020)	(42.9%)	565,422	69,615	9.7%	(86,177)	(15.2%)
			0.0%		-	0.0%	8,068	-	0.0%	8,068	100.0%
1,325	2,181	856	39.3%	2,883	1,558	54.0%	24,422	2,425	12.4%	7,217	29.6%
2,555	4,569	2,014	44.1%	1,555	(1,001)	(64.4%)	37,623	15,873	38.6%	12,375	32.9%
266,660	305,943	39,283	12.8%	199,945	(66,715)	(33.4%)	2,004,872	315,223	11.4%	(433,392)	(21.6%)
2,009,206	1,943,555	(65,651)	(3.4%)	1,715,735	(293,471)	(17.1%)	15,968,677	449,200	2.5%	(1,697,996)	(10.6%)
\$ (520,047) \$	\$ (784,903) \$	\$ 264,856	[33.7%]	\$ (250,492) \$	\$ (269,555)	107.6%	\$ (2,372,294) \$	\$ 5,267,461	[69.0%]	\$ 1,051	0.0%
(9,843)	-	9,843	0.0%	-	9,843	0.0%	450,000	450,000	100.0%	-	0.0%
\$ -	\$ 1,087,500	\$ 1,087,500	100.0%	\$ -	\$ -	0.0%	\$ 2,170,000	\$ 7,159,640	73.2%	\$ (457,860)	(21.1%)

Overhead Allocations:

Actual	Budget	Variance	%
2,438,264	2,753,487	315,223	11.4%
17,666,673	18,115,873	449,200	2.5%
\$ (2,371,243) \$	\$ (7,638,704) \$	\$ 5,267,461	[69.0%]
450,000	450,000	450,000	100.0%
\$ 2,627,860	\$ 9,787,500	\$ 7,159,640	73.2%
		\$ 2,170,000	
		\$ (457,860)	

0.0% Capital

0.0% General Fund Support/ Transfer In

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

FOR THE NINETH MONTH ENDED JUNE 30, 2019

	Dental Clinic Administration	West Palm Beach Dental Clinic	Lantana Dental Clinic	Delray Dental Clinic	Belle Glade Dental Clinic	Total
<b>Gross Patient Revenue</b>		<b>1,024,328</b>	<b>831,914</b>	<b>748,625</b>	<b>346,518</b>	<b>2,951,384</b>
Contractual Allowances		238,936	179,581	176,288	102,584	697,889
Charity Care		413,349	410,479	399,777	128,904	1,352,508
Bad Debt		25,400	50,987	20,968	15,669	113,025
Total Contractual Allowances and Bad Debt		677,685	641,047	597,534	247,156	2,163,471
Other Patient Revenue		447,618	316,171	343,923	165,449	1,303,161
<b>Net Patient Revenue</b>		<b>794,261</b>	<b>537,338</b>	<b>495,014</b>	<b>264,810</b>	<b>2,091,423</b>
Collection %		77.54%	64.59%	66.12%	76.42%	70.86%
Grant Funds	159,341	530,638	453,392	378,394	338,690	1,866,456
Other Revenue					233	233
Total Other Revenues	159,341	536,638	453,392	378,394	338,923	1,866,689
<b>Total Revenues</b>	<b>159,341</b>	<b>1,330,900</b>	<b>990,730</b>	<b>873,407</b>	<b>603,734</b>	<b>3,958,111</b>
<i>Direct Operational Expenses</i>						
Salaries and Wages	308,027	647,496	533,648	463,979	240,523	2,093,674
Benefits	46,476	195,691	140,259	144,517	71,538	598,482
Purchased Services		19,696	13,498	13,137	28,373	74,705
Medical Supplies		63,484	56,581	45,768	24,696	190,530
Other Supplies	(17)	24,274	20,869	10,370	60,761	115,762
Contracted Physician Expense						
Medical Services						
Drugs		106	310	615	272	1,302
Repairs & Maintenance		8,750	10,614	10,186	8,484	38,034
Lease & Rental		86,081	49,261	46,089	55,742	236,674
Utilities		1,140	3,405	1,284	2,100	7,929
Other Expense	1,746	8,745	7,901	1,638	5,399	25,428
Insurance					400	400
Total Operational Expenses	756,237	1,045,464	836,346	737,582	497,200	3,382,910
<b>Net Performance before Depreciation &amp; Overhead Allocations</b>	<b>(196,896)</b>	<b>275,436</b>	<b>154,384</b>	<b>135,825</b>	<b>106,444</b>	<b>575,192</b>
Depreciation		10,839	4,899	7,662	7,310	30,709
<i>Overhead Allocations</i>						
Risk Mgt	320	1,554	1,364	1,053	645	4,937
Rev Cycle		57,159	50,184	38,754	23,751	169,848
Internal Audit	602	2,922	2,565	1,981	1,214	9,285
Palm Springs Facility	18,818					18,818
Administration	2,837	13,842	12,150	9,387	5,751	43,962
Human Resources	2,515	18,878	17,624	13,848	7,551	60,416
Legal	1,458	7,074	6,210	4,797	2,934	22,473
Records	716	3,475	3,051	2,356	1,444	11,043
Compliance	746	3,620	3,178	2,454	1,504	11,502
Planning/Research	71	344	302	234	143	1,094
Finance	3,357	16,291	14,301	11,045	6,768	51,762
Public Relations	934	4,532	3,978	3,073	1,883	14,399
Information Technology						
Budget & Decision Support	10,305	50,016	43,907	33,911	20,778	158,917
Corporate Quality						
Managed Care Contract	275	1,318	1,160	898	551	4,202
Total Overhead Allocations	47,949	183,248	161,924	125,298	75,839	589,259
<b>Total Expenses</b>	<b>299,186</b>	<b>1,249,551</b>	<b>1,003,169</b>	<b>870,542</b>	<b>580,439</b>	<b>4,002,887</b>
<b>Net Margin</b>	<b>(139,845)</b>	<b>81,349</b>	<b>(12,439)</b>	<b>2,865</b>	<b>23,294</b>	<b>(44,776)</b>
Capital					(108,153)	(108,153)
<b>General Fund Support/Transfer In</b>						\$

# Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE NINETH MONTH ENDED JUNE 30, 2019

	Current Month			Prior Year			Fiscal Year To Date			%			
	Actual	Budget	Variance	%	Variance	%	Actual	Budget	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%)	2,859,564	(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)	(49.6%)
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)	(95.3%)
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%)
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%)
<i>Net Performance before Depreciation &amp; Overhead Allocations</i>													



# 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	%	Variance	%	Variance	%	
3,369	14,312	10,943	76.5%	12,597	103,825	77.2%	113,131	82,422	72.9%
58	2,494	2,436	97.7%	2,821	17,509	78.0%	19,526	14,589	74.7%
18,872	18,872	-	0.0%	8,061	169,848	0.0%	84,879	(84,969)	(100.1%)
1,008	1,090	82	7.5%	1,148	9,810	5.3%	5,267	(4,018)	(76.3%)
2,204	2,294	90	3.9%	2,861	20,646	23.0%	32,220	13,402	41.6%
4,905	4,887	(18)	(0.4%)	4,761	43,983	21	49,314	5,352	10.9%
6,450	6,801	351	5.2%	7,339	60,416	12.1%	61,712	1,296	2.1%
2,497	2,497	-	0.0%	2,744	22,473	0.0%	20,042	(2,431)	(12.1%)
1,224	1,655	431	26.0%	1,281	14,895	3.852	13,018	1,976	15.2%
1,399	2,294	895	39.0%	1,188	11,502	17.7%	10,909	(593)	(5.4%)
-	280	280	100.0%	235	2,520	1.426	6,202	5,107	82.4%
5,179	6,842	1,663	24.3%	5,297	61,578	9,816	51,120	(641)	(1.3%)
1,659	2,577	918	35.6%	1,623	23,193	8,794	13,338	(1,061)	(8.0%)
17,890	19,544	1,654	8.5%	14,100	175,896	16,979	155,306	(3,611)	(2.3%)
-	-	-	0.0%	-	-	-	5,050	5,050	100.0%
373	533	210	39.4%	792	4,202	4.797	6,708	2,506	37.4%
668	1,195	527	44.1%	451	10,755	4,155	10,919	4,320	39.6%
64,336	73,855	9,519	12.9%	54,703	664,695	75,436	545,533	(43,726)	(8.0%)
393,432	470,386	76,954	16.4%	406,306	4,394,829	392,042	3,955,426	(47,462)	(1.2%)
\$ 122,249	\$ (157,626)	\$ 279,875	(177.6%)	\$ 42,225	\$ (1,186,213)	\$ 1,141,437	\$ 650,262	\$ (695,038)	(106.9%)
(210,384)	-	210,384	0.0%	-	771,688	879,841	114,000	108,153	0.0%
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

*Overhead Allocations:*

73.3%	Depreciation	9,228	73.3%
98.0%	Risk Mgt	2,764	98.0%
(134.1%)	Rev Cycle	(10,811)	(134.1%)
12.2%	Internal Audit	140	12.2%
23.0%	Palm Springs Facility	657	23.0%
(3.0%)	Administration	(143)	(3.0%)
12.1%	Human Resources	889	12.1%
9.0%	Legal	247	9.0%
4.4%	Records	56	4.4%
(17.7%)	Compliance	(211)	(17.7%)
100.0%	Planning/Research	235	100.0%
2.2%	Finance	118	2.2%
(2.3%)	Public Relations	(37)	(2.3%)
(26.9%)	Information Technology	(3,790)	(26.9%)
0.0%	Budget & Decision Support	-	0.0%
59.2%	Corporate Quality	469	59.2%
(48.0%)	Managed Care Contract	(217)	(48.0%)
(17.6%)	Total Overhead Allocations	(9,633)	(17.6%)
3.2%	Total Expenses	12,874	3.2%
189.5%	Net Margin	80,023	189.5%
0.0%	Capital	210,384	0.0%
0.0%	General Fund Support/ Transfer In	-	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 Total	Current YTD Budget	%Var to Budget	Prior Year Total
	West Palm Beach	1,661	1,289	1,312	1,734	1,628	1,447	1,798	1,754	1,552	14,175	14,760	14,760	14,760	14,760	(4.0%)
Delray	1,355	1,162	1,134	1,180	1,212	1,356	1,283	1,312	1,311	11,305	13,411	13,411	13,411	13,411	(15.7%)	12,254
Lantana	1,411	1,309	1,261	1,314	1,409	1,424	1,524	1,505	1,434	12,591	14,190	14,190	14,190	14,190	(11.3%)	11,601
Belle Glade	1,030	790	839	934	806	850	949	819	668	7,685	7,294	7,294	7,294	7,294	5.4%	7,959
Jerome Golden Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	2,260
Lewis Center	267	233	229	239	246	227	277	271	239	2,228	2,030	2,030	2,030	2,030	9.8%	1,818
Lake Worth & Women's Health Care	1,608	1,153	1,104	1,214	1,130	1,466	1,483	1,454	1,299	11,911	14,618	14,618	14,618	14,618	(18.5%)	13,537
Jupiter Clinic	421	457	418	467	483	502	565	555	522	4,390	4,886	4,886	4,886	4,886	(10.2%)	4,416
West Boca & Women's Health Care	1,009	861	781	923	815	900	984	877	850	8,000	6,440	6,440	6,440	6,440	24.2%	5,664
Mobile Van	239	186	119	201	200	159	143	151	181	1,581	1,691	1,691	1,691	1,691	(6.5%)	-
Suboxone	361	269	222	301	415	476	611	601	556	3,832	2,681	2,681	2,681	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>82,001</b>	<b>82,001</b>	<b>82,001</b>	<b>(5.2%)</b>	<b>76,269</b>
<b>Dental Visits</b>	<b>918</b>	<b>722</b>	<b>704</b>	<b>800</b>	<b>792</b>	<b>839</b>	<b>873</b>	<b>813</b>	<b>802</b>	<b>7,263</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>	<b>(12.3%)</b>	<b>7,986</b>
West Palm Beach	653	508	468	616	630	717	646	672	669	5,579	6,353	6,353	6,353	6,353	(33.2%)	6,446
Lantana	676	522	446	503	535	644	675	574	612	5,187	6,329	6,329	6,329	6,329	(18.0%)	5,574
Delray	406	260	230	259	275	292	377	337	329	2,765	3,409	3,409	3,409	3,409	(18.9%)	3,355
Belle Glade	2,653	2,012	1,848	2,178	2,232	2,492	2,571	2,396	2,412	20,794	26,368	26,368	26,368	26,368	(21.1%)	23,371
<b>Total 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>108,369</b>	<b>108,369</b>	<b>108,369</b>	<b>(9.1%)</b>	<b>99,640</b>
<b>Total Medical and Dental Visits</b>	<b>21,377</b>	<b>17,470</b>	<b>16,686</b>	<b>19,190</b>	<b>18,920</b>	<b>20,106</b>	<b>21,376</b>	<b>20,994</b>	<b>19,642</b>	<b>171,190</b>	<b>190,638</b>	<b>190,638</b>	<b>190,638</b>	<b>190,638</b>	<b>(11.8%)</b>	<b>175,909</b>
<b>Mental Health Counselors (non-billable)</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>6,145</b>	<b>6,145</b>	<b>6,145</b>	<b>66.1%</b>	<b>6,075</b>
West Palm Beach	124	100	103	135	117	110	154	133	164	1,140	767	767	767	767	48.6%	871
Delray	137	118	102	117	106	102	126	126	221	1,248	760	760	760	760	64.2%	815
Lantana	467	414	368	433	383	265	423	885	467	4,105	2,070	2,070	2,070	2,070	98.3%	1,385
Belle Glade	17	21	22	26	18	25	23	20	10	182	132	132	132	132	37.9%	133
Lewis Center	268	219	192	235	232	253	283	208	198	2,088	870	870	870	870	140.0%	1,140
Lake Worth	173	99	73	190	98	111	76	178	190	1,188	1,102	1,102	1,102	1,102	7.8%	1,262
Jupiter	-	-	-	-	-	-	-	-	-	-	264	264	264	264	(100.0%)	268
West Boca	-	-	-	-	-	-	-	-	-	-	180	180	180	180	(100.0%)	201
Mobile Van	-	-	-	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>6,145</b>	<b>6,145</b>	<b>6,145</b>	<b>66.1%</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	\$ 491,657	\$ 491,667	\$ 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	730	142	834	459	33	111	200	169	163				2,841
Other Revenue													
<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>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	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>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</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>(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>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>1,441,591</b>	<b>1,441,591</b>	<b>1,441,591</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>(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>

**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:

  
 \_\_\_\_\_  
 Darryl 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

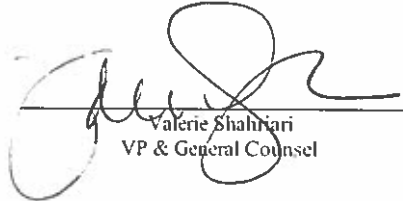
\_\_\_\_\_  
Committee Name

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

**6. Recommendation:**

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

Approved for Legal sufficiency:

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

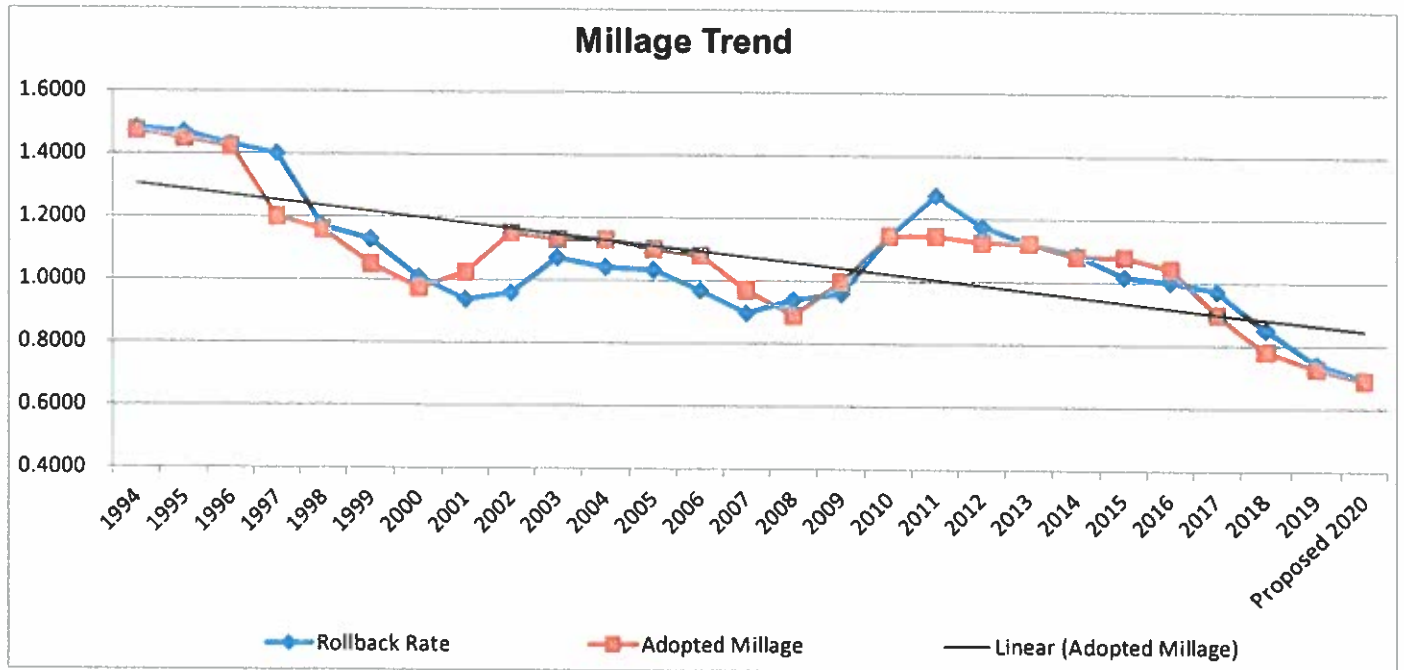
  
\_\_\_\_\_  
Darcy J. Davis  
Chief Executive Officer

**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 Shahrian  
 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

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

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

N/A

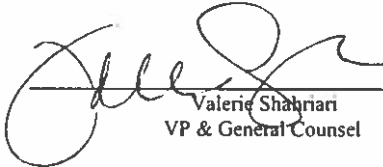
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Committee Name Date Approved

**6. Recommendation:**

Staff recommends the Board approve the Department of Health Master Agreement.

Approved for Legal sufficiency:

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

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

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

