



**JOINT MEETING
BOARD OF COMMISSIONERS
&
FINANCE AND AUDIT COMMITTEE
September 10, 2019 at 4:00PM**

**Meeting Location:
1515 N Flagler Drive, Suite 101
West Palm Beach, FL 33401**



**BOARD OF COMMISSIONERS & FINANCE AND AUDIT COMMITTEE
JOINT MEETING AGENDA
September 10, 2019 at 4:00 PM
1515 N Flagler Drive, Suite 101
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. Introduction of Joel Snook, Chief Financial Officer (Darcy Davis)
- B. Introduction of Patricia Lavelly, Interim Chief Information Officer (Darcy Davis)
- C. EPIC Follow Up (Briggs Pille)
- D. Investment Committee Update (John Grady)
- E. 2020 Budget – Version 2 (Darcy Davis)

4. Disclosure of Voting Conflict

5. Public Comment

6. Committee Reports

- 6.1 Finance and Audit Committee Report – (No Report)
- 6.2 Good Health Foundation Committee Report – (Commissioner Sabin)

6. Committee Reports (Continued)

- 6.3 Quality, Patient Safety and Compliance Committee – (No Report)
- 6.4 Lakeside Health Advisory Board Report – (Commissioner Alonso)
- 6.5 C.L. Brumback Primary Care Clinics Board Report – (Commissioner Neering)

7. Consent Agenda – Motion to Approve Consent Agenda Items

A. ADMINISTRATION

7A-1 RECEIVE AND FILE:

September 2019 Internet Posting of District Public Meeting.
<https://www.hcdpbc.org/EventViewTrainingDetails.aspx?Bck=Y&EventID=256&m=0|0&DisplayType=C>

7A-2 RECEIVE AND FILE:

Health Care District Board Attendance. [Page 1]

7A-3 Staff Recommends a MOTION TO APPROVE:

Project Management Policy. (Steven Hurwitz) [Pages 2-5]

7A-4 Staff Recommends a MOTION TO APPROVE:

Internal Audit Plan 2019-2020 Status Update and Management Action Plan Items for Completed Internal Audits. (Deborah Hall) [Pages 6-12]

7A-5 Staff Recommends a MOTION TO APPROVE:

Appointment of Dr. LaTanya McNeal to the Lakeside Health Advisory Board. (Tom Cleare) [Pages 13-14]

8. Regular Agenda

A. ADMINISTRATION

8A-1 RECEIVE AND FILE:

Health Care District Financial Statements July 2019. (Mina Bayik)
[Pages 15-67]

8A-2 Staff Recommends a MOTION TO APPROVE:

Fiscal Year 2019 Budget Transfers. (Mina Bayik) [Pages 68-70]

8A-3 Staff Recommends a MOTION TO APPROVE:

Fiscal Year 2019 Lakeside Medical Center Budget Amendment.
(Mina Bayik) [Pages 71-74]

8A-4 Staff Recommends a MOTION TO APPROVE:

Low Income Pool Participation for Palm Beach County Hospitals and Federally Qualified Health Centers. (Tom Cleare) [Pages 75-77]

- 9. CEO Comments**
- 10. Finance & Audit Committee Member Comments**
- 11. HCD Board Member Comments**
- 12. Establishment of Upcoming Board Meetings**

September 24, 2019

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

December 10, 2019

- 2:00PM Health Care District Board Meeting

- 13. Motion to Adjourn**

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

**Attendance Tracking
2019 Board Meetings**

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

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT
COMMITTEE JOINT MEETING
September 10, 2019**

1. Description: Project Management Policy for Approval

2. Summary:

A Project Management Policy has been written to define the requirements at the Health Care District of Palm Beach County for project work. This Policy will be administered by the Enterprise Project Management Office.

3. Substantive Analysis:

This Policy documents why the Policy is needed, the District's definition of a project, what activities are required and outlines how the Project Management Practice will be governed.

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"/>

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

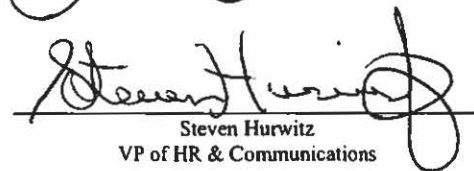
**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT
COMMITTEE JOINT MEETING
September 10, 2019**

6. Recommendation:

Staff recommends the Board approve the Project Management Policy.

Approved for Legal sufficiency:


Valerie Shahrian
VP & General Counsel


Steven Hurvitz
VP of HR & Communications


Darcy J. Davis
Chief Executive Officer

POLICY NAME: PROJECT MANAGEMENT

Policy #:	PMO_POL001	Effective Date:	9/10/2019
Business Unit:	Human Resources	Board Approval Date:	9/10/2019
		Document Owner(s):	Enterprise Project Management Office

POLICY

The DISTRICT's Project Management Policy and practice methodology will enable Projects to deliver on their strategic objectives in a repeatable manner, utilizing a continually improving Enterprise Project Management Office (PMO) and Project Management practice, This Policy applies to all DISTRICT Projects and documents requirements and responsibilities regarding our Project Management practices.

A Project is defined as

- a temporary activity, with a defined beginning and end date, that is not a job duty or request and is intended to deliver a new product, service or result, and/or
- identified by the District's Project Steering Committee based on the estimated cost and/or risk

All Projects are required to follow the DISTRICT's Project Management Procedures which are "tailored to fit" based on the Project's size and complexity.

The DISTRICT's Projects will be Governed by our Enterprise Project Management Office (PMO) and the Project Steering Committee:

- The PMO is responsible for all aspects of project management and continuous improvement practices, including policy, process, methods, and tools. The PMO will establish procedures, authorizations and forms as necessary to implement this Policy.
- The Project Steering Committee is responsible for decision making, prioritization, alignment and sponsorship of projects and their associated resources (goods, services, and people).

APPROVED BY	DATE
Steven Hurwitz	
Darcy Davis	
Board of Commissioners	9/10/2019

This policy is only intended to serve as a general guideline to assist staff in the delivery of patient care; it does not create standard(s) of care or standard(s) of practice. The final decision(s) as to patient management shall be based on the professional judgement of the health care providers(s) involved with the patient, taking into account the circumstances at that time. Any references are to sources, some parts of which were reviewed in connection with formulation of the policy/procedure. The references are not adopted in whole or in part by the hospital(s) or clinic(s) / provider(s).

The master document is controlled electronically. Printed copies of this document are not controlled. Document users are responsible for ensuring printed copies are valid prior to use

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 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 7/30/19 Committee meeting no internal audits on the approved internal audit plan have been completed. The FY 2019-2020 Internal Audit Plan includes 13 internal audits/projects. There are three internal audit in the fieldwork phase, one in reporting and two in the planning stage. Four internal audits out of 13 on the internal audit plan have not started.

Per request of the District, Crowe would like to replace the Drug Diversion audit at LMC with a District Cares Eligibility audit. This will allow Management to address findings from a recently completed review over the Medication Management function and implement new controls at LMC.

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

4. Fiscal Analysis & Economic Impact Statement:

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

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
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Reviewed for financial accuracy and compliance with purchasing procedure:



Darcy J. Davis
Chief Executive Officer

5. Reviewed/Approved by Committee:

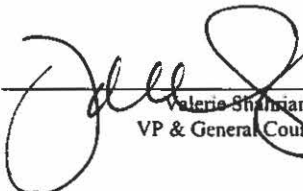
N/A
Committee Name

N/A
Date Approved

6. Recommendation:

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

Approved for Legal sufficiency:



Valerio S. Shaljian
VP & General Counsel



Deborah Hall
Chief Compliance and Privacy Officer



Darcy J. Davis
Chief Executive Officer

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

	Entity	Category	Quarter	Proposed Audit	Scope	Source	Status	Issues by Impact Level			Audit Overview
								High	Medium	Low	
1	Aeromedical	Finance & Revenue Cycle	2	Billing and Collections (Golden Hour)	FULL AUDIT	Crowe Risk Assessment	Complete	0	1	0	Given that processes and systems in place are manual, and services have been recently contracted to a third party vendor, an external assessment can address control gaps that might exist and consideration of leading practices provided.
2	District	Finance & Revenue Cycle	2	Procurement Controls	FULL AUDIT	Crowe Risk Assessment	Complete	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	Fieldwork				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	4	Employee Classification	PROJECT	Crowe Risk Assessment	Planning				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	Fieldwork				Adequate control activities over the collection and aggregation of data from the individual clinics for reporting and performance improvement process can mitigate risks to deficient quality reporting and can enhance incentive opportunities. Quality metrics used can be compared to leading practices and potential gaps identified.
9	LMC	Clinical	4	Coding Compliance Monitoring Inpatient/ER/Category 2	FULL AUDIT	Crowe Risk Assessment	Planning				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	Clinics	Operations	Q1 2020	District Cares Eligibility	FULL AUDIT	Senior Leadership	Added/Not Started				Ineffective processes and control procedures can facilitate the Clinics registration to inappropriately deny or award eligibility coverage through District Cares.

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:

11	LMC	Operations	Q1 2020	Drug Diversion	FULL AUDIT	Crowe Risk Assessment	Replaced	Not Applicable	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.
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ADD:

11	Clinics	Operations	Q1 2020	District Cares Eligibility	FULL AUDIT	Crowe Risk Assessment	Added/Not Started		Ineffective processes and control procedures can facilitate the Clinics registration to inappropriately deny or award eligibility coverage through District Cares.
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Time Table By Calendar Quarter

Crowe Resource	Q2	Q3	Q4	Q1 2020
Certified Construction Auditor (CCA)	(1) Construction Build Out			
Harry Torres	(2) Billing and Collections (Aeromed) (3) Procurement Controls (13) Athena System Selection and Current State	(4) Billing and Collections (Clinics) (5) Mobile Van Operations (6) Employee Classification	(7) Denials Management	(10) Medicaid Wrap Process (11) District Cares Eligibility
Clinical Specialist			(8) Quality Improvement and Reporting	
Compliance Specialist			(9) Coding Compliance Monitoring Inpatient/ER/Catalogy 2	(12) Payer Quality Incentive Bonuses

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

OPEN ACTION PLANS

AUDIT NAME	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	RISK RATING
Controlled Substances	2019 -10	Inventory Not Recorded in Finished Form	Inventory Recorded In Finished Form	<p>The Pharmacy Procedures Manual will be revised to include the 'finished form' requirement and the inventory count sheets will be revised to include the "finished form" format. Management provided staff with training and also revised written procedures to record inventory counts in finished form.</p> <p>Additionally, Pharmacy Management will provide education to pharmacy staff to record inventory counts in finished form. The next annual inventory is scheduled for September 30, 2019.</p>	10/1/2019		Hyla Fritsch	Low
Credit Balance	2019-11	Credit Balances Not Resolved Timely at LMC, Clinics and Aeromed	Implement Process to Resolve Credit Balances Timely	<p>Management will develop procedures to identify, review and resolve credit balances timely. Overpayments that relate to government payers (Medicare/Medicaid) will be reviewed and resolved within 60 days of payment remittance, per Medicare rules. Overpayments from non-government payors will be reviewed and resolved within 120 days of the patient date of service.</p> <p>Management will assign dedicated staff to work and manage credit balances in all systems for new credit balances created each month. Credit balances that have not been refunded within the state of Florida's one-year dormancy rule will be considered for reporting to the State of Florida as unclaimed property.</p> <p>CROWE COMMENT: The Director of Revenue Cycle role is currently staffed through contracted services. Management will finalize action plan items when the position is permanently staffed.</p>	6/30/2019	9/30/2019	Anna Henson	Moderate
Credit Balance	2019-11	Lack of Procedures for Reporting Credit Balances Under Florida Unclaimed Property Laws	Implement Process to Report Unclaimed Property in Accordance with state of Florida Regulation	<p>Management will develop credit balance monitoring and reporting procedures and design credit balance prevention education and resolution training for staff. Management will create monthly reports to monitor credit balance creation and track resolution performance.</p> <p>Revenue Cycle management at the Clinics and LMC will coordinate with the District's Finance department to process and report unrefunded credit balances to the state of Florida, in accordance with the State's dormancy rules and reporting requirements over unclaimed property.</p> <p>CROWE COMMENT: The Director of Revenue Cycle role is currently staffed through contracted services. Management will finalize action plan items when the position is permanently staffed.</p>	6/30/2019	9/30/2019	Anna Henson, Robert Forchin	Moderate
Medical Device Security Assessment	2019 - 07	Security-Related Medical Device Attributes Are Not Maintained	Establish Medical Device Network Segment	IT Management will define security-related medical device attributes to track and maintain on a centralized inventory of connected medical devices through input from IT security review forms and a complete review and documentation of existing connected medical devices.	10/31/2019		Cindy Yarbrough	Moderate
Medical Device Security Assessment	2019 - 07	IT Risk Assessment did not Include Medical Devices	Establish Medical Device Governance Committee	IT Management will direct with the external vendor who completes the FY2019 IT Risk Assessment to include medical device threats, risks, and controls.	11/30/2019		Cindy Yarbrough	Moderate
Medical Device Security Assessment	2019 - 07	Medical Devices are Not on a Separate Network Segment	Provide Quarterly Reporting	IT Management has contracted with CDW Government, Inc. to transform the HCDPBC network from a legacy flat design to a segmented design. The project will include a separate segment to place medical devices.	3/31/2020		Cindy Yarbrough	High
Patient Access - Front End Processes and Controls	2019 - 04	Vendor Contract Lacks Performance Metrics	Monitor Effectiveness of Patient Certification Services	<p>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.</p> <p>Once sufficient historical data is established management will analyze how many patients have been qualified on a monthly basis and how many have returned for medical service and implement relevant KPIs/ metrics to assess the overall benefit and effectiveness of the QMB certification program. The established metrics will be reviewed quarterly.</p> <p>CROWE COMMENT: Management is working with vendor to obtain sufficient historical data and develop relevant KPIs/metrics to assess the overall benefit and effectiveness of the QMB certification program.</p>	6/30/2019	9/30/2019	Tabatha McCallister	Low
Procurement Controls Audit	2020-02	A Duplicate Payment Was Made	Research Duplicate Payment Identified and Request Refund from Vendor	Management will reinforce current procedures used by AP Coordinators to check for potential duplicate payments if a vendor had a name change. Management will request a refund from the vendor.	8/30/2019		Sabrina Thornton	Moderate
Procurement Controls Audit	2020-02	No Process to Monitor Open Purchase Orders	Develop Procedures to Close Old Purchase Orders	Management will develop a quarterly procedure to formally analyze open purchase orders older than 60 days and close out the Purchase Order if it is not used.	9/30/2019		Robert Forchin	Low

Health Care District of Palm Beach County

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

Procurement Controls Audit	2020-02	User Access Profile Did Not Enforce Segregation of Duties over AP Functions	Continue Compensating Control and Assess Opportunity to Remove Access for Printing Vendor Checks	Management will work with the General Ledger software vendor and the District's IT department to assess if the access profile can be modified for this employee to strengthen segregation of duties while maintaining the ability to perform all required job duties.	8/30/2019		Sabrina Thornton	Low
Procurement Controls Audit	2020-02	Users with Inappropriate Access to AP Function in the District's General Ledger System	Remove Users with Inappropriate Access to AP Function in FinancePlus and Obtain Access Reports with all Listed Users	A formal request was issued to IT during the audit to remove the inappropriate user access of the two personnel. Also, Management will request that IT provide user profile reports which include all users with access to AP functions in FinancePlus, which will facilitate the quarterly reconciliation of user access to FinancePlus.	9/30/2019		Sabrina Thornton	Low
Procurement Controls Audit	2020-02	Vendor Master Maintenance Controls Could Be Strengthened	Annual Vendor Master File Maintenance	Management will develop a formal annual vendor master maintenance procedure that includes an analysis of the Vendor Master File to identify duplicate vendors, unused vendors and current or former employees inappropriately listed as active vendors. Management will deactivate vendors no longer needed in the Vendor Master File.	9/30/2019		Sabrina Thornton	Moderate
PTO Benefits	2019 - 12	PTO Accrued at Higher Rates due to Exceeding 80 Regular Hours	Educate Department Managers	The Payroll Manager will educate department managers regarding the importance of making certain that employees do not exceed 80 regular hours. This education will be incorporated into the quarterly education session.	3/31/2019	10/31/2019	Sabrina Thornton	Moderate
			Build a Rule into Kronos	The Payroll Manager will build a rule into the Kronos system which will comply with the PTO policy of employees not exceeding 40 regular hours per week.	3/31/2019	10/31/2019	Sabrina Thornton	Moderate
				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.				
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	Management is discussing the service related issues identified with appropriate management over the Security Officer service agreement and will implement appropriate corrective actions.	4/30/2019	9/30/2019	Janet Moreland, Dennis Dzurowski	Moderate
				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.				
				CROWE COMMENT: Management is currently assessing alternate solutions to the current vendor. Implementation of action plan items is currently on-going.				
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	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. 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.	4/30/2019	9/30/2019	Janet Moreland	Moderate
			CROWE COMMENT: 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.					

Health Care District of Palm Beach County

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

Third Party Vendor Management	2019 - 09	Establish Procedures Around Vendor Performance Monitoring	Develop District-wide Procedures and Guidelines Over Vendor Performance Monitoring and Management	Vendor performance monitoring and management procedures consists of a Vendor Risk Assessment, Vendor Due Diligence, Vendor Contract Management and Vendor Supervision. Management will develop a Vendor Risk Rating Matrix to assign a Vendor Risk Rating of Low, Medium or High Risk which is managed by an assigned contract supervisor for each department. Exceptions to the assigned risk rating may be granted as noted by the Risk Rating Matrix. The Rating is an indicator of the level of due diligence the organization requires for each vendor. Risk assessments will be reviewed as part of contract renewal or anytime its scope changes significantly. Medium and high-risk vendor contracts, including renewals, will be executed by the business unit senior leader or above. The assigned contract supervisor will complete the vendor risk analysis, vendor due diligence review, maintain vendor files and act as vendor liaison. CROWE COMMENT: Management requested Crowe provide sample guidance and procedures that represents Leading Practices. Crowe provided additional guidance 5/8/2019. The CFO role was vacated. Management will finalize action plan items when the position is permanently staffed.	4/30/2019	9/30/2019	Debbie Hall	Low
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ACTION PLANS COMPLETED SINCE THE LAST AUDIT COMMITTEE MEETING ON 7/30/19:

AUDIT NAME	AUDIT PLAN REFERENCE	ISSUE NAME	ACTION PLAN NAME	ACTION PLAN SUMMARY	DUE DATE	REVISED DUE DATE	ACTION PLAN OWNERS	FOLLOW-UP COMMENTS
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 analyzed the Golden Hour invoices and validated if 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. Errors identified were corrected on a future invoice. Management also strengthened the invoice reconciliation control procedures by confirming the service fees in the Golden Hour invoices are accurate and conformed to the contract terms.	6/30/2019		Fred Fabien	Moderate
Medical Device Security Assessment	2019 - 07	Medical Device Inventory Adjustments are Not Reported to HCDPBC Management	Update Existing Medical Equipment Management Plan	HCDPBC management obtained medical device inventory adjustments from Crothall Healthcare.	3/29/2019	7/31/2019	Dennis Dzurovski	Low
Medical Device Security Assessment	2019 - 07	IT and Clinical Engineering Do Not Have Oversight Over Biomedical Device Purchases	Track Medical Device Security-Related Attributes	Management developed procedures which requires all connected medical device purchases to be analyzed and approved by the IT Department. This control was formalized through a policy/procedure update.	3/29/2019	7/31/2019	Dennis Dzurovski	Moderate
Patient Access - Front End Processes and Controls	2019 - 04	No Monitoring of Point of Service Collections at Clinics	Implement Reporting Tools and Procedures to Monitor Collection at Point of Service	Some services offered by the Clinics, such as adult immunizations, are optional and require payment prior to the service being provided. Management developed reporting tools from Athena and implemented 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 implemented enhancements to the process around the collection scripting provided to front-end personnel and developed reports that communicate staff performance at the point of service, in conjunction with practice managers, collection representatives and front-line coordinators.	3/31/2019	8/30/2019	Terry Megiveron	Low
Third Party Vendor Management	2019 - 09	Pre-paid Service Fees Not Supported by Agreement	Obtain a Possible Addendum to Agreement	<ul style="list-style-type: none"> Management reached out to vendor and determined if a refund can be obtained under the agreement or if an addendum is negotiated to account for future service credits as refundable to the District. Discussions included input from the District's Finance and Legal departments. Management decided not to implement part of the action plan which was to work with the Legal department and develop a standard template which defines the specific payment terms under the agreement and include in contracts going forward. Management worked with the Legal department to develop an addendum to the agreement which modified the payment terms under the agreement and in conjunction with the vendor, Management has proposed an amendment to the contract to convert the payment structure from a monthly fee for service to an annual service fee. The original agreement was for three years and it is currently in the second year. Under the revised addendum the vendor will refund the fees to the District for one year of service which will be paid to the vendor when the final year is complete. Any future service credits would be applied to the remaining service invoice. Management also developed a tracking form for all contracts at the Clinic which is used to monitor the payment structure and to identify if the contract/vendor is paid Fee for Service, Monthly or Annually. Management reinforced procedures to compare invoices received to the contract terms prior to submitting for payment. 	3/31/2019	8/30/2019	Terry Megiveron	Low

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

1. Description: Appointment of Dr. LaTanya McNeal to the Lakeside Health Advisory Board

2. Summary:

This agenda item presents the Board with a recommendation to appoint Dr. LaTanya McNeal to the Lakeside Health Advisory Board.

3. Substantive Analysis:

The Health Care District Bylaws specify that the District Board shall appoint standing committee members to a four (4) year term with standing committee membership limited to two (2) full terms. This agenda item includes the appointment of a new board member to the Lakeside Health Advisory Board.

Dr. LaTanya McNeal is the Executive Dean for Palm Beach State College Belle Glade campus. Prior to her new role, Dr. McNeal has served as the assistant dean of student services at the Belle Glade campus. If confirmed, Dr. McNeal's term will run through September 2023.

A copy of Dr. McNeal's Application for Board or Committee Appointment Form will be maintained on file.

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

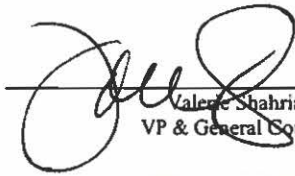
 N/A
 Date Approved

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

6. Recommendation:

Staff recommends the Board approve the appointment of Dr. LaTanya McNeal to the Lakeside Health Advisory Board.

Approved for Legal sufficiency:



Valerie Shahriari
VP & General Counsel



Thomas Cleare
Vice President of Strategy



Darryl J. Davis
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

1. Description: Health Care District Financial Statements

2. Summary:

The YTD July 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:

	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

 N/A
 Date Approved

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

6. Recommendation:

Staff recommends the Board receive and file the YTD July 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

July 2019



MEMO

To: Finance Committee

From: Darcy J Davis, Chief Executive Officer

Date: August 16, 2019

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

The July statements represent the financial performance for the ten months of the 2019 fiscal year for the Health Care District. Total revenue is favorable to budget by \$6.3M, 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 (\$810k) better than budget. Year to date, the consolidated net margin is a positive \$7.5M.

The General Fund YTD revenue is over budget by \$4.5M. The favorable variance resulted primarily from an appreciation of \$1.7M in the unrealized fair market value of investments. Additionally, the outsourcing of subrogation recoveries resulted in the collection of \$1.4M of subrogation lien revenue compared to prior year of \$515k. Patient revenue is slightly under budget due to the delay of the pharmacy billing implementation, as well as aeromedical actual transports volume of 508 being under budget by 26 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 \$1.4M, due to much lower than anticipated volumes and the delay in the implementation of the behavioral health benefit for district cares. Sponsored programs are \$1.4M 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 14.4 FTEs 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 July 31, 2019, the District has contributed \$4.3M as a bona fide donation to 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 to support uncompensated care. The General Fund has a positive net margin of \$49.5M versus a budgeted income of \$43.9M for a positive net margin of \$5.6M.

The General Fund has subsidized a total of \$35.0M which includes, Lakeside Medical Center at \$19.5M, Medicaid Match \$9.5M, Primary Care Clinics \$4.2M, Healey Center \$1.1M, and the Capital Replacement Fund \$752k to support their operations.

The Healey Center has a positive net patient revenue variance of \$527k. Total YTD operating expenses are \$332k 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 \$50k 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 \$20.4M were below budget by \$3.7M. Net patient revenue of \$20.0M was below budget due to a decrease from budgeted patient volume. Patient volumes through July are lower than estimated with adjusted admissions down 5.0%, adjusted patient days are down 10.9%, and the average daily census down 34.6% from prior year to 16.1 including newborns. ER admission and observation patient stays, however, exceeded the budget by 1.4% and 49.0%, respectively. Total year to date other revenue of \$454k exceeded budget by \$95k 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 \$37.8M were over budget by \$1.7M. The unfavorable variance is in contracted physician expenses due to the locum tenens.

Healthy Palm Beaches' total revenue of \$41k is over budget by \$15k primarily due to interest earned. Total expenses of \$35k are under budget by \$19k. 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 \$6.4k, which is \$34k better than budget.

The Primary Care clinics' net patient revenue is over budget year to date by \$1.5M. 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 \$301k positive YTD due to a change in recognition of HRSA grants. Total operating expenses

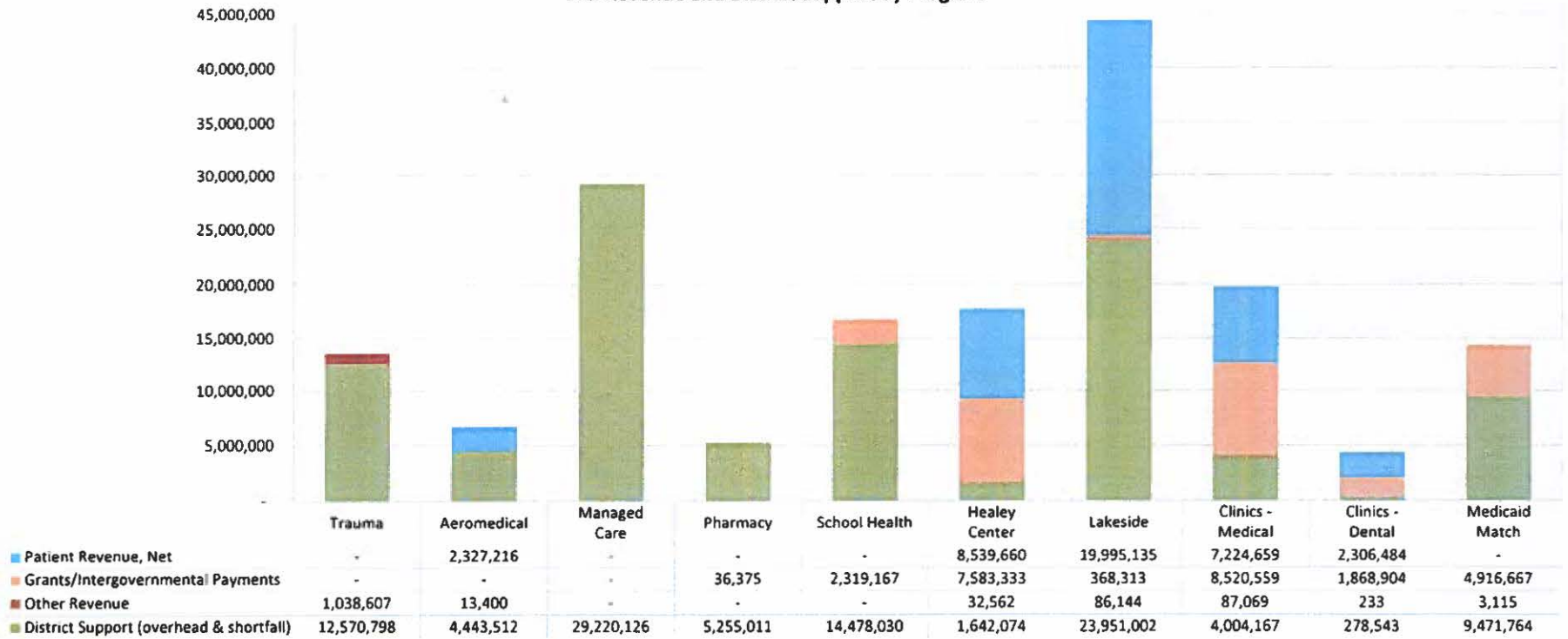


for the clinics are \$337k better than budget. Repairs and maintenance is unfavorable by \$248K due to higher than anticipated software maintenance costs related to transitioning from Allscripts to Athena. Total net margin for the clinics is a negative \$4.3M, which is favorable to budget by \$5.7M.

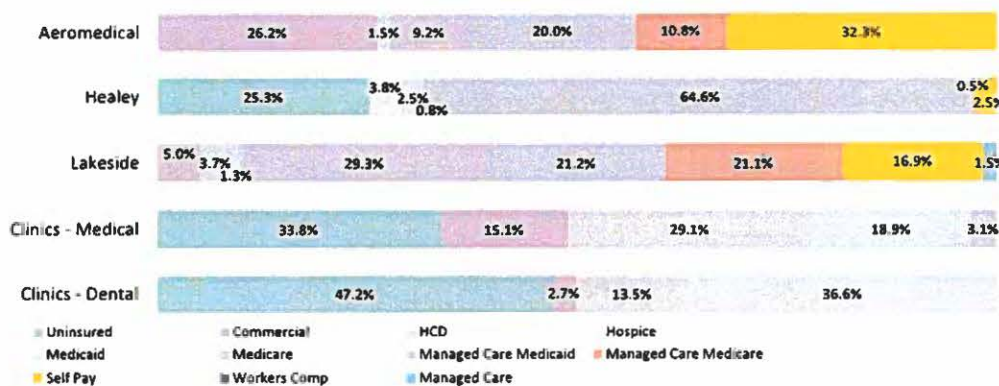
Cash and investments remain strong with a combined balance of \$188M, of which \$1.5M is restricted. Due from other governments reflects the tax collector receivable of \$1.6M, Palm Beach School Board \$2.8M and grants \$169k. Total net position for all funds combined is \$261k.

Program Dashboard - YTD July 2019

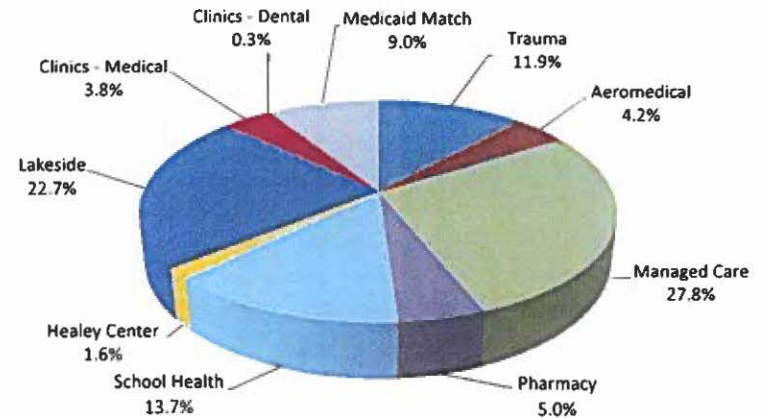
YTD Revenue and District Support by Program



YTD Payor Mix by Volume

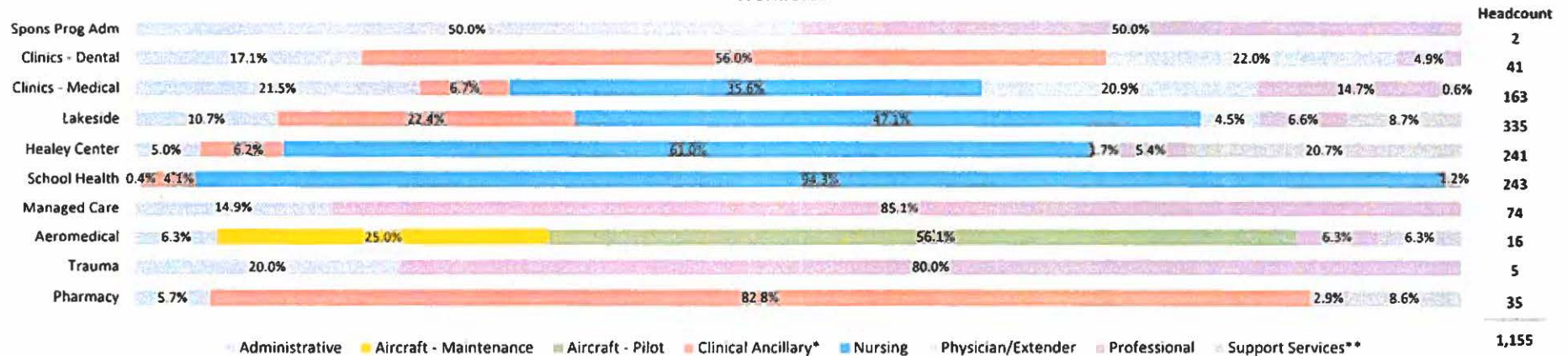


District Support (overhead and shortfall)



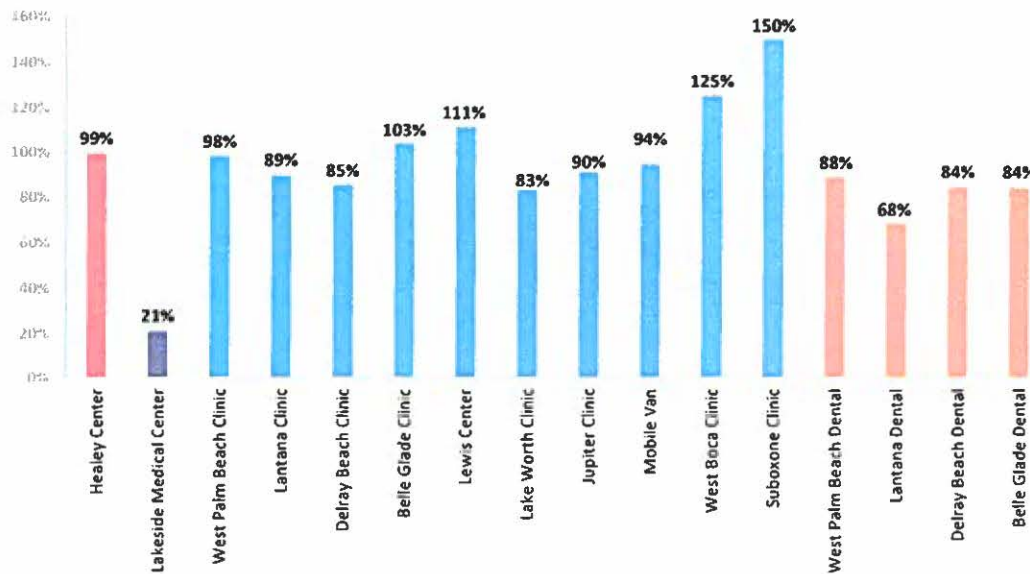
Program Dashboard - YTD July 2019

Workforce



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

Capacity Percentage



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

Functional Expense Breakdown

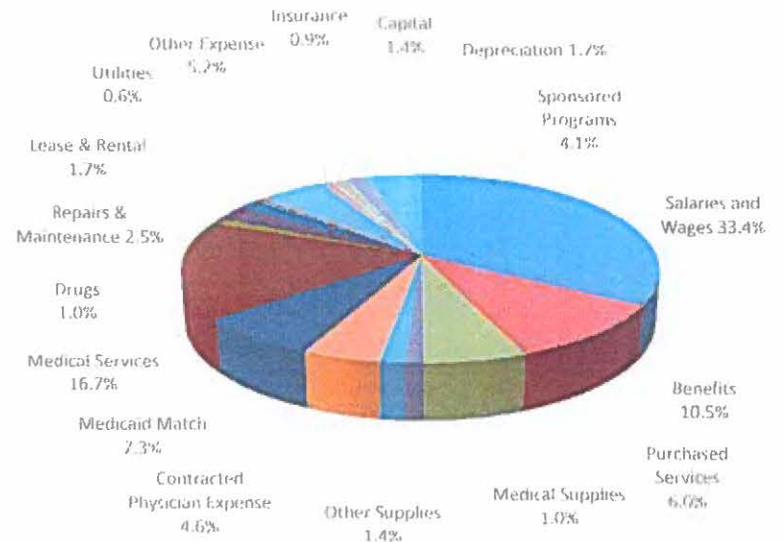




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Revenues & Expenditures - Combined All Funds (Functional)

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
Revenues:								Revenues:							
\$ 4,967,441	\$ 2,468,708	\$ 2,498,733	101.2%	\$ 11,072,500	\$ (6,105,059)	(55.1%)	Ad Valorem Taxes	\$ 131,650,536	\$ 131,303,333	\$ 347,203	0.3%	\$ 110,676,772	\$ 20,973,764	19.0%	
-	-	-	0.0%	-	-	0.0%	Medicaid Revenue and Premiums	-	-	-	0.0%	-	-	0.0%	
3,304,360	4,243,815	(939,454)	(22.1%)	4,822,450	(1,518,090)	(31.5%)	Patient Revenue, Net	40,393,153	42,522,764	(2,129,610)	(5.0%)	45,311,716	(4,918,563)	(10.9%)	
1,481,917	1,481,917	-	0.0%	1,481,917	-	0.0%	Intergovernmental Revenue	14,819,167	14,819,167	(0)	(0.0%)	14,819,167	(0)	(0.0%)	
53,156	627,619	(574,463)	(91.5%)	612,533	(559,376)	(91.3%)	Grants	10,794,150	7,150,943	3,643,207	50.9%	6,680,656	4,113,494	61.6%	
315,046	223,338	91,707	41.1%	240,464	74,581	31.0%	Interest Earnings	3,620,834	2,233,384	1,387,450	62.1%	2,477,638	1,143,196	46.1%	
(162,244)	(86,815)	(75,430)	86.9%	(28,344)	(133,901)	472.4%	Unrealized Gain/(Loss)-Investments	1,747,871	(868,148)	2,616,019	(301.3%)	(1,041,778)	2,789,649	(267.8%)	
85,272	110,590	(25,318)	(22.9%)	115,614	(30,342)	(26.2%)	Other Revenue	3,125,164	2,686,021	439,143	16.3%	2,803,255	321,909	11.5%	
\$ 10,044,948	\$ 9,069,172	\$ 975,776	10.8%	\$ 18,317,134	\$ (8,272,186)	(45.2%)	Total Revenues	\$ 206,150,875	\$ 199,847,463	\$ 6,303,412	3.2%	\$ 181,727,425	\$ 24,423,450	13.4%	
Expenditures:								Expenditures:							
6,015,582	6,058,405	42,823	0.7%	5,451,104	(564,479)	(10.4%)	Salaries and Wages	66,218,849	68,057,308	1,838,458	2.7%	63,492,980	(2,725,870)	(4.3%)	
1,775,585	1,859,836	84,251	4.5%	1,651,689	(123,896)	(7.5%)	Benefits	20,772,418	21,635,477	863,060	4.0%	20,160,351	(612,066)	(3.0%)	
1,426,814	1,277,365	(149,449)	(11.7%)	1,141,997	(284,817)	(24.9%)	Purchased Services	11,979,428	12,772,325	792,897	6.2%	9,687,519	(2,291,909)	(23.7%)	
193,659	194,718	1,059	0.5%	118,626	(75,033)	(63.3%)	Medical Supplies	2,020,233	1,949,753	(70,480)	(3.6%)	1,800,802	(219,431)	(12.2%)	
436,824	285,402	(151,421)	(53.1%)	245,459	(191,365)	(78.0%)	Other Supplies	2,840,036	2,901,935	61,900	2.1%	2,523,408	(316,628)	(12.5%)	
1,275,326	544,645	(730,680)	(134.2%)	525,991	(749,334)	(142.5%)	Contracted Physician Expense	9,045,496	6,291,379	(2,754,117)	(43.8%)	6,294,372	(2,751,124)	(43.7%)	
1,417,231	1,484,839	67,608	4.6%	1,441,591	24,360	1.7%	Medicaid Match	14,391,545	14,459,153	67,608	0.5%	14,185,162	(206,383)	(1.5%)	
3,362,961	3,414,297	51,336	1.5%	4,176,323	813,361	19.5%	Medical Services	33,164,103	34,144,924	980,821	2.9%	39,660,756	6,496,653	16.4%	
290,158	249,922	(40,236)	(16.1%)	167,445	(122,713)	(73.3%)	Drugs	1,961,417	2,503,198	541,781	21.6%	2,095,440	134,023	6.4%	
467,653	539,157	71,504	13.3%	461,411	(6,242)	(1.4%)	Repairs & Maintenance	4,909,836	5,317,628	407,792	7.7%	4,033,913	(875,924)	(21.7%)	
313,643	347,268	33,626	9.7%	328,311	14,668	4.5%	Lease & Rental	3,377,491	3,595,083	217,592	6.1%	3,552,207	174,716	4.9%	
130,952	138,167	7,215	5.2%	134,708	3,757	2.8%	Utilities	1,220,903	1,291,143	70,240	5.4%	1,165,422	(55,481)	(4.8%)	
336,348	394,828	58,480	14.8%	437,561	101,213	23.1%	Other Expense	10,497,098	6,898,565	(3,598,532)	(52.2%)	5,866,911	(4,630,186)	(78.9%)	
460,118	164,257	(295,861)	(180.1%)	139,673	(320,445)	(229.4%)	Insurance	1,697,055	1,642,880	(54,175)	(3.3%)	1,395,528	(301,527)	(21.6%)	
859,012	960,833	101,821	10.6%	666,365	(192,647)	(28.9%)	Sponsored Programs	8,163,154	9,608,333	1,445,179	15.0%	6,912,625	(1,250,529)	(18.1%)	
18,761,864	17,913,938	(847,926)	(4.7%)	17,088,251	(1,673,613)	(9.8%)	Total Operational Expenditures	192,259,062	193,069,086	810,024	0.4%	182,827,397	(9,431,666)	(5.2%)	
Net Performance before Depreciation & Overhead Allocations								Net Performance before Depreciation & Overhead Allocations							
\$ (8,716,916)	\$ (8,844,766)	\$ 127,849	(1.4%)	\$ 1,228,882	\$ (9,945,799)	(809.3%)	Overhead Allocations	\$ 13,891,813	\$ 6,778,377	\$ 7,113,435	104.9%	\$ (1,099,972)	\$ 14,991,784	(1,362.9%)	
341,986	385,990	44,003	11.4%	348,259	6,273	1.8%	Depreciation	3,454,229	3,852,742	398,513	10.3%	3,640,352	186,123	5.1%	
19,103,851	18,299,928	(803,923)	(4.4%)	17,436,510	(1,667,340)	(9.6%)	Total Expenses	195,713,292	196,921,828	1,208,537	0.6%	186,467,749	(9,245,543)	(5.0%)	
\$ (9,058,903)	\$ (9,230,755)	\$ 171,853	(1.9%)	\$ 880,623	\$ (9,939,526)	(1,128.7%)	Net Margin	\$ 10,437,583	\$ 2,925,635	\$ 7,511,948	256.8%	\$ (4,740,324)	\$ 15,177,907	320.2%	
236,552	1,457,771	1,221,219	83.8%	177,255	(59,297)	(33.5%)	Capital	2,717,639	15,799,402	13,081,763	82.8%	2,262,591	(455,048)	(20.1%)	
\$ (9,295,455)	\$ (10,688,527)	\$ 1,393,072	(13.0%)	\$ 703,368	\$ (9,998,823)	(1,421.6%)	RESERVES ADDED (USED)	\$ 7,719,944	\$ (12,873,767)	\$ 20,593,711	(160.0%)	\$ (7,002,915)	\$ 14,722,860	210.2%	

Note: Excludes Interfund Transfers

Revenues and Expenses by Fund YTD

FOR THE TENTH MONTH ENDED JULY 31, 2019

	General Fund	Healey Center	Lakeside Medical	Healthy Palm Beaches	Primary Care Clinics	Medicaid Match	Capital Funds	Total
Revenues:								
Ad Valorem Taxes	\$ 131,650,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,650,536
Premiums	-	-	-	-	-	-	-	-
Patient Revenue, Net	2,327,216	8,539,660	19,995,135	-	9,531,143	-	-	40,393,153
Intergovernmental Revenue	2,319,167	7,583,333	-	-	-	4,916,667	-	14,819,167
Grants	36,375	-	368,313	-	10,389,462	-	-	10,794,150
Interest Earnings	3,220,826	-	-	-	-	-	-	3,220,826
Unrealized Gain/(Loss)-Investments	1,747,871	-	-	-	-	-	-	1,747,871
Other Revenue	2,996,884	32,562	86,144	40,937	87,302	3,115	278,229	3,525,172
Total Revenues	\$ 144,298,875	\$ 16,155,554	\$ 20,449,592	\$ 40,937	\$ 20,007,907	\$ 4,919,782	\$ 278,229	\$ 206,150,875
Expenditures:								
Salaries and Wages	28,527,123	9,167,091	15,561,949	-	12,962,687	-	-	66,218,849
Benefits	9,575,766	3,349,244	4,319,713	-	3,527,694	-	-	20,772,418
Purchased Services	7,616,995	687,102	2,980,037	21,210	674,084	-	-	11,979,428
Medical Supplies	75,692	441,654	1,143,196	-	359,692	-	-	2,020,233
Other Supplies	1,012,545	721,896	736,104	-	369,491	-	-	2,840,036
Contracted Physician Expense	291,667	10,064	8,743,766	-	-	-	-	9,045,496
Medicaid Match	-	-	-	-	-	14,391,545	-	14,391,545
Medical Services	32,682,742	44,284	-	(225)	437,302	-	-	33,164,103
Drugs	314,806	267,110	761,335	-	618,165	-	-	1,961,417
Repairs & Maintenance	2,677,337	301,047	1,544,903	-	386,549	-	-	4,909,836
Lease & Rental	1,663,706	13,725	571,315	-	1,128,745	-	-	3,377,491
Utilities	103,137	360,793	698,301	-	58,673	-	-	1,220,903
Other Expense	9,556,963	130,024	598,681	7,329	204,101	-	-	10,497,098
Insurance	1,500,799	48,330	122,583	6,254	19,089	-	-	1,697,055
Sponsored Programs	8,163,154	-	-	-	-	-	-	8,163,154
Total Operational Expenditures	103,762,431	15,542,364	37,781,881	34,568	20,746,272	14,391,545	-	192,259,062
Net Performance before Depreciation & Overhead Allocations	\$ 40,536,444	\$ 613,190	\$ (17,332,290)	\$ 6,368	\$ (738,365)	\$ (9,471,764)	\$ 278,229	\$ 13,891,813
Budget	\$ 33,682,179	\$ 430,419	\$ (12,012,132)	\$ (27,659)	\$ (5,975,044)	\$ (9,538,345)	\$ 218,958	\$ 6,778,377
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 17,837,447	\$ 9,104	\$ (10,789,243)	\$ 34,071	\$ 894,417	\$ (9,264,218)	\$ 218,966	\$ (1,059,456)

Combined Governmental Funds Statement of Net Position

As of July 31, 2019

	General Fund July 2019	General Fund June 2019	Medicaid Match July 2019	Medicaid Match June 2019	Capital Projects July 2019	Capital Projects June 2019	Governmental Funds July 2019	Governmental Funds June 2019
Assets								
Cash and Cash Equivalents	\$ 8,538,857	\$ (8,584,763)	\$ 609,042	\$ 609,042	\$ 21,560,589	\$ 21,672,082	\$ 30,708,488	\$ 13,696,361
Restricted Cash	-	-	-	-	-	-	-	-
Investments	147,748,924	173,104,318	-	-	-	-	147,748,924	173,104,318
Notes Receivable	-	-	-	-	-	-	-	-
Accounts Receivable, net	1,038,140	1,136,001	-	-	-	-	1,038,140	1,136,001
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	4,418,575	3,619,656	-	-	-	-	4,418,575	3,619,656
Inventory	165,661	165,810	-	-	-	-	165,661	165,810
Other Current Assets	3,982,925	4,795,145	-	-	-	-	3,982,925	4,795,145
Total Assets	\$ 165,893,082	\$ 174,236,168	\$ 609,042	\$ 609,042	\$ 21,560,589	\$ 21,672,082	\$ 188,062,713	\$ 196,517,292
Liabilities								
Accounts Payable	5,528,914	5,264,853	-	-	-	-	5,528,914	5,264,853
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	2,636,636	4,653,005	-	-	-	-	2,636,636	4,653,005
Other Current Liabilities	2,372,840	2,090,697	-	-	-	-	2,372,840	2,090,697
Noncurrent Liabilities	463,133	463,133	-	-	-	-	463,133	463,133
Total Liabilities	16,548,895	18,019,060	-	-	-	-	16,548,895	18,019,060
Fund Balances								
Nonspendable	3,271,768	4,118,032	-	-	-	-	3,271,768	4,118,032
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	93,371,816	92,525,553	-	-	-	-	93,371,816	92,525,553
Beginning Fund Balance	134,843,585	134,843,585	609,042	609,042	23,248,133	23,248,133	158,700,759	158,700,760
Revenue Over/(Under) Expenditures	14,500,602	21,373,522	-	-	(1,687,544)	(1,576,051)	12,813,059	19,797,471
Ending Fund Balance	149,344,187	156,217,107	609,042	609,042	21,560,589	21,672,081	171,513,818	178,498,231
Total Liabilities and Fund Balances	\$ 165,893,082	\$ 174,236,168	\$ 609,042	\$ 609,042	\$ 21,560,589	\$ 21,672,081	\$ 188,062,712	\$ 196,517,290

^ Excludes Interfund Transfers

Combined Business-Type Funds Statement of Net Position

As of July 31, 2019

	Healey Center July 2019	Healey Center June 2019	Healthy Palm Beaches July 2019	Healthy Palm Beaches June 2019	Lakeside Medical Center July 2019	Lakeside Medical Center June 2019	Primary Care Clinics July 2019	Primary Care Clinics June 2019	Business-Type Funds July 2019	Business-Type Funds June 2019
Assets										
Cash and Cash Equivalents	\$ 1,912,175	\$ 1,717,564	\$ 1,415,995	\$ 1,412,765	\$ 4,143,437	\$ 4,837,477	\$ 945,472	\$ (345,128)	\$ 8,417,079	\$ 7,622,678
Restricted Cash	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Accounts Receivable, net	1,071,004	1,128,345	-	-	2,621,603	2,591,492	1,616,757	1,358,566	5,309,364	5,078,403
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	141,685	208,832	27,787	1,656,006	169,472	1,864,838
Inventory	-	-	-	-	680,818	680,184	-	-	680,818	680,184
Other Current Assets	80,700	52,493	48,138	48,609	369,574	400,151	118,403	108,984	616,816	610,238
Net Investment in Capital Assets	17,504,624	17,559,103	-	-	36,251,746	36,520,343	1,941,066	2,064,407	55,697,437	56,143,853
Total Assets	\$ 20,577,358	\$ 20,466,360	\$ 2,964,133	\$ 2,961,373	\$ 44,208,863	\$ 45,238,479	\$ 4,649,486	\$ 4,842,836	\$ 72,399,840	\$ 73,509,049
Deferred Outflows of Resources										
Deferred Outflows Related to Pensions	\$ 88,686	\$ 88,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,686	\$ 88,686
Liabilities										
Accounts Payable	178,528	182,134	-	-	1,923,475	1,296,780	711,538	558,220	2,813,541	2,037,135
Medical Benefits Payable	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Due to Other Governments	29,540	29,540	-	-	2,301,819	2,301,819	-	-	2,331,359	2,331,359
Deferred Revenue	-	-	-	-	16,225	16,225	17,282	17,282	33,507	33,507
Other Current Liabilities	596,153	402,964	-	-	986,436	935,934	833,014	729,321	2,415,603	2,068,218
Noncurrent Liabilities	1,103,532	1,127,645	-	-	2,230,283	2,135,423	798,817	797,053	4,132,631	4,060,122
Total Liabilities	\$ 1,907,754	\$ 1,742,283	\$ -	\$ -	\$ 7,458,237	\$ 6,686,181	\$ 2,360,652	\$ 2,101,877	\$ 11,726,642	\$ 10,530,341
Deferred Inflows of Resources										
Deferred Inflows	\$ 126,350	\$ 126,350	\$ -	\$ -	\$ 2,357	\$ 2,357	\$ 612	\$ 612	\$ 129,319	\$ 129,319
Net Position										
Net Investment in Capital Assets	17,504,624	17,559,103	-	-	36,251,746	36,520,343	1,941,066	2,064,407	55,697,437	56,143,853
Restricted	8,855	8,855	1,500,000	1,500,000	-	-	-	-	1,508,855	1,508,855
Unrestricted	1,118,462	1,118,462	1,464,133	1,461,373	496,524	2,029,599	347,155	675,940	3,426,275	5,285,373
Total Net Position	18,631,941	18,686,419	2,964,133	2,961,373	36,748,270	38,549,941	2,288,222	2,740,347	60,632,566	62,938,081
Total Net Position	\$ 20,539,694	\$ 20,428,702	\$ 2,964,133	\$ 2,961,373	\$ 44,206,506.58	\$ 45,236,122	\$ 4,648,873.64	\$ 4,842,223.93	\$ 72,488,527	\$ 73,597,741



SUPPLEMENTAL INFORMATION

GENERAL FUND

General Fund Revenue & Expenditures

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 4,967,441	\$ 2,468,708	\$ 2,498,733	101.2%	\$ 11,072,500	\$ (6,105,059)	(55.1%)	\$ 131,650,536	\$ 131,303,333	\$ 347,203	0.3%	\$ 110,676,772	\$ 20,973,764	19.0%
215,989	259,692	(43,702)	(16.8%)	327,007	(111,018)	(33.9%)	2,327,216	2,749,324	(422,108)	(15.4%)	2,666,765	(339,549)	(12.7%)
231,917	231,917	-	0.0%	231,917	-	0.0%	2,319,167	2,319,167	(0)	(0.0%)	2,319,167	(0)	(0.0%)
-	15,087	(15,087)	(100.0%)	8,153	(8,153)	(100.0%)	36,375	206,471	(170,096)	(82.4%)	95,167	(58,791)	(61.8%)
288,743	196,900	91,843	46.6%	206,938	81,805	39.5%	3,220,826	1,969,000	1,251,826	63.6%	2,211,851	1,008,976	45.6%
(162,244)	(86,815)	(75,430)	86.9%	(28,344)	(133,901)	472.4%	1,747,871	(868,148)	2,616,019	(301.3%)	(1,041,778)	2,789,649	(267.8%)
76,214	56,750	19,464	34.3%	107,935	(31,721)	(29.4%)	2,996,884	2,142,500	854,384	39.9%	2,134,618	862,266	40.4%
\$ 5,618,061	\$ 3,142,239	\$ 2,475,822	78.8%	\$ 11,926,107	\$ (6,308,046)	(52.9%)	\$ 144,298,875	\$ 139,821,647	\$ 4,477,228	3.2%	\$ 119,062,561	\$ 25,236,314	21.2%
Expenditures:													
2,080,689	2,119,507	38,818	1.8%	1,900,299	(180,390)	(9.5%)	28,527,123	29,783,510	1,256,387	4.2%	27,206,485	(1,320,638)	(4.9%)
614,663	673,932	59,269	8.8%	594,178	(20,486)	(3.4%)	9,575,766	10,072,735	496,969	4.9%	9,426,623	(149,143)	(1.6%)
914,077	841,607	(72,470)	(8.6%)	569,426	(344,651)	(60.5%)	7,616,995	8,416,069	799,074	9.5%	5,562,050	(2,054,945)	(36.9%)
827	7,517	6,690	89.0%	1,368	542	39.6%	75,692	77,167	1,475	1.9%	29,974	(45,718)	(152.5%)
289,643	103,664	(185,979)	(179.4%)	59,877	(229,766)	(383.7%)	1,012,545	1,036,641	24,096	2.3%	863,971	(148,574)	(17.2%)
29,167	29,167	0	0.0%	29,167	-	0.0%	291,667	291,667	0	0.0%	265,665	(26,002)	(9.8%)
3,271,906	3,348,921	77,015	2.3%	4,170,682	898,777	21.5%	32,682,742	33,489,208	806,466	2.4%	39,620,315	6,937,573	17.5%
11,557	91,542	79,985	87.4%	53,241	41,684	78.3%	314,806	915,421	600,614	65.6%	727,209	412,402	56.7%
290,807	327,889	37,082	11.3%	215,825	(74,982)	(34.7%)	2,677,337	3,278,894	601,557	18.3%	2,181,894	(495,443)	(22.7%)
153,097	186,299	33,203	17.8%	191,511	38,415	20.1%	1,663,706	1,862,993	199,288	10.7%	1,907,099	243,394	12.8%
10,171	8,613	(1,558)	(18.1%)	10,756	585	5.4%	103,137	86,131	(17,006)	(19.7%)	78,764	(24,372)	(30.9%)
274,005	314,201	40,196	12.8%	292,091	18,086	6.2%	9,556,963	5,786,167	(3,770,797)	(65.2%)	5,233,291	(4,323,672)	(82.6%)
433,943	143,453	(290,490)	(202.5%)	116,421	(317,522)	(272.7%)	1,500,799	1,434,533	(66,266)	(4.6%)	1,209,149	(291,650)	(24.1%)
859,012	960,833	101,821	10.6%	666,365	(192,647)	(28.9%)	8,163,154	9,608,333	1,445,179	15.0%	6,912,625	(1,250,529)	(18.1%)
9,233,563	9,157,146	(76,417)	(0.8%)	8,871,207	(362,356)	(4.1%)	103,762,431	106,139,468	2,377,037	2.2%	101,225,114	(2,537,317)	(2.5%)
Net Performance before Overhead													
(3,615,502)	(6,014,907)	2,399,405	(39.9%)	3,054,900	(6,670,402)	(218.4%)	40,536,444	33,682,179	6,854,265	20.3%	17,837,447	22,698,997	127.3%
(1,045,021)	(1,026,249)	(18,773)	1.8%	(808,404)	236,618	(29.3%)	(8,964,093)	(10,262,486)	1,298,393	(12.7%)	(8,016,542)	947,551	(11.8%)
8,188,542	8,130,897	(57,644)	(0.7%)	8,062,803	(125,739)	(1.6%)	94,798,338	95,876,982	1,078,644	1.1%	93,208,572	(1,589,766)	(1.7%)
\$ (2,570,481)	\$ (4,988,659)	\$ 2,418,177	(48.5%)	\$ 3,863,304	\$ (6,433,785)	(166.5%)	\$ 49,500,537	\$ 43,944,665	\$ 5,555,872	12.6%	\$ 25,853,988	\$ 23,646,549	91.5%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
\$ (4,302,439)	\$ (4,375,258)	\$ 72,819	(1.7%)	\$ (2,588,417)	\$ (1,714,022)	66.2%	\$ (34,999,935)	\$ (43,363,345)	\$ 8,363,410	(19.3%)	\$ (27,733,707)	\$ (7,266,227)	26.2%

Trauma Statement of Revenues and Expenditures

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 19,688	\$ 32,000	\$ (12,312)	(38.5%)	\$ 18,196	\$ 1,492	8.2%	\$ 1,038,607	\$ 320,000	\$ 718,607	224.6%	\$ 320,104	\$ 718,504	224.5%
19,688	32,000	(12,312)	(38.5%)	18,196	1,492	8.2%	1,038,607	320,000	718,607	224.6%	320,104	718,504	224.5%
<i>Direct Operational Expenses:</i>													
37,084	45,114	8,030	17.8%	38,594	1,510	3.9%	398,218	430,643	32,425	7.5%	404,395	6,177	1.5%
11,955	13,782	1,826	13.3%	11,931	(24)	(0.2%)	125,195	134,089	8,894	6.6%	129,255	4,060	3.1%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
1,129,398	1,183,338	53,940	4.6%	1,346,981	217,584	16.2%	11,554,088	11,833,375	279,287	2.4%	13,318,945	1,764,857	13.3%
-	42	42	100.0%	-	-	0.0%	233	417	184	44.1%	251	18	7.1%
29,167	29,167	0	0.0%	29,167	-	0.0%	291,667	291,667	0	0.0%	265,665	(26,002)	(9.8%)
792	792	-	0.0%	792	-	0.0%	7,917	7,917	0	0.0%	7,333	(583)	(8.0%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
410	860	450	52.3%	624	214	34.3%	9,282	9,497	214	2.3%	5,197	(4,086)	(78.6%)
391,103	100,745	(290,358)	(288.2%)	77,482	(313,621)	(404.8%)	1,128,712	1,007,450	(121,262)	(12.0%)	876,061	(252,651)	(28.8%)
1,599,909	1,373,838	(226,071)	(16.5%)	1,505,571	(94,338)	(6.3%)	13,515,312	13,715,054	199,742	1.5%	15,007,102	1,491,790	9.9%
<i>Net Performance before Overhead</i>													
(1,580,221)	(1,341,838)	(238,384)	17.8%	(1,487,375)	(92,846)	6.2%	(12,476,705)	(13,395,054)	918,349	(7.4%)	(14,686,999)	2,210,294	(15.0%)
<i>Overhead Allocations:</i>													
9	352	343	97.5%	268	259	96.7%	705	3,517	2,812	79.9%	2,759	2,054	74.4%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
146	154	8	5.1%	147	1	0.4%	1,456	1,537	81	5.3%	819	(637)	(77.9%)
3,598	3,472	(126)	(3.6%)	6,877	3,279	47.7%	32,077	34,718	2,641	7.6%	93,783	61,707	65.8%
689	689	-	0.0%	635	(54)	(8.6%)	6,895	6,895	-	0.0%	6,723	(171)	(2.5%)
923	850	(73)	(8.6%)	682	(241)	(35.4%)	8,475	8,502	26	0.3%	6,889	(1,586)	(23.0%)
352	352	-	0.0%	380	28	7.2%	3,523	3,523	-	0.0%	2,986	(536)	(17.9%)
192	234	41	17.7%	172	(20)	(11.8%)	1,750	2,336	586	25.1%	1,829	79	4.3%
291	324	33	10.1%	172	(119)	(69.1%)	1,914	3,236	1,322	40.9%	1,658	(256)	(15.4%)
3	40	36	92.0%	34	31	90.6%	158	395	238	60.1%	339	181	53.5%
791	965	175	18.1%	700	(90)	(12.9%)	8,094	9,653	1,559	16.2%	7,619	(475)	(6.2%)
454	364	(90)	(24.8%)	242	(212)	(87.9%)	2,486	3,637	1,152	31.7%	2,040	(445)	(21.8%)
3,451	2,758	(693)	(25.1%)	2,054	(1,397)	(68.0%)	25,873	27,576	1,703	6.2%	21,871	(4,002)	(18.3%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	262	262	100.0%
93	75	(18)	(23.5%)	103	11	10.4%	688	750	62	8.3%	959	271	28.2%
10,992	10,627	(365)	(3.4%)	12,465	1,473	11.8%	94,093	106,274	12,181	11.5%	150,537	56,444	37.5%
1,610,901	1,384,465	(226,436)	(16.4%)	1,518,036	(92,865)	(6.1%)	13,609,405	13,821,328	211,923	1.5%	15,157,639	1,548,234	10.2%
\$ (1,591,213)	\$ (1,352,465)	\$ (238,748)	17.7%	\$ (1,499,840)	\$ (91,373)	6.1%	\$ (12,570,798)	\$ (13,501,328)	\$ 930,530	(6.9%)	\$ (14,837,536)	\$ 2,266,738	15.3%

Aeromedical Statement of Revenues and Expenditures

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 966,587	\$ 950,031	\$ 16,556	1.7%	\$ 1,069,700	\$ (103,113)	(9.6%)	Gross Patient Revenue	\$ 10,778,441	\$ 10,793,966	\$ (15,526)	(0.1%)	11,087,739	\$ (309,299)	(2.8%)	
703,482	436,205	(267,277)	(61.3%)	513,983	(189,499)	(36.9%)	Contractual Allowances	6,229,057	4,956,034	(1,273,023)	(25.7%)	5,918,008	(311,049)	(5.3%)	
384,770	226,128	(158,642)	(70.2%)	(87,642)	(472,412)	539.0%	Charity Care	2,014,664	2,569,199	554,535	21.6%	1,488,006	(526,658)	(35.4%)	
(337,655)	59,635	397,290	666.2%	316,351	654,006	206.7%	Bad Debt	207,503	677,554	470,051	69.4%	1,014,960	807,457	79.6%	
750,597	721,968	(28,629)	(4.0%)	742,692	(7,905)	(1.1%)	Total Contractuals and Bad Debt	8,451,224	8,202,787	(248,437)	(3.0%)	8,420,974	(30,250)	(0.4%)	
215,989	228,063	(12,073)	(5.3%)	327,007	(111,018)	(33.9%)	Net Patient Revenue	2,327,216	2,591,179	(263,963)	(10.2%)	2,666,765	(339,549)	(12.7%)	
22.35%	24.01%			30.57%			Collection %	21.59%	24.01%			24.05%			
12,000	-	12,000	0.0%	-	12,000	0.0%	Other revenue	13,400	-	13,400	0.0%	-	13,400	0.0%	
227,990	228,063	(73)	(0.0%)	327,008	(99,018)	(30.3%)	Total Revenues	2,340,616	2,591,180	(250,563)	(9.7%)	2,666,765	(326,149)	(12.2%)	
<i>Direct Operational Expenses:</i>															
167,665	177,734	10,070	5.7%	160,372	(7,292)	(4.5%)	Salaries and Wages	1,612,871	1,755,151	142,280	8.1%	1,565,798	(47,073)	(3.0%)	
57,101	58,834	1,733	2.9%	53,229	(3,872)	(7.3%)	Benefits	543,893	582,955	39,063	6.7%	540,829	(3,064)	(0.6%)	
251,983	242,642	(9,340)	(3.8%)	246,164	(5,819)	(2.4%)	Purchased Services	2,520,784	2,426,425	(94,359)	(3.9%)	2,411,679	(109,105)	(4.5%)	
827	1,517	690	45.5%	1,368	542	39.6%	Medical Supplies	15,705	15,167	(538)	(3.5%)	15,259	(446)	(2.9%)	
8,407	12,833	4,426	34.5%	9,480	1,073	11.3%	Other Supplies	104,091	128,333	24,243	18.9%	101,269	(2,822)	(2.8%)	
57,900	72,194	14,294	19.8%	62,315	4,415	7.1%	Repairs & Maintenance	699,675	721,943	22,267	3.1%	691,804	(7,872)	(1.1%)	
4,717	4,909	193	3.9%	4,582	(135)	(2.9%)	Utilities	44,895	49,092	4,197	8.5%	45,068	174	0.4%	
5,090	5,100	10	0.2%	5,090	-	0.0%	Lease & Rental	50,901	51,000	99	0.2%	50,901	-	0.0%	
20,193	22,713	2,520	11.1%	16,552	(3,641)	(22.0%)	Other Expense	232,505	240,658	8,153	3.4%	191,851	(40,654)	(21.2%)	
7,254	6,597	(658)	(10.0%)	7,221	(33)	(0.5%)	Insurance	61,167	65,966	4,799	7.3%	64,440	3,272	5.1%	
581,136	605,074	23,938	4.0%	566,374	(14,763)	(2.6%)	Total Operational Expenses	5,886,487	6,036,690	150,203	2.5%	5,678,897	(207,589)	(3.7%)	
<i>Net Performance before Overhead</i>															
(353,147)	(377,011)	23,864	(6.3%)	(239,366)	(113,781)	47.5%	Allocations	(3,545,870)	(3,445,510)	(100,360)	2.9%	(3,012,132)	(533,738)	17.7%	
<i>Overhead Allocations:</i>															
91	3,642	3,551	97.5%	2,635	2,544	96.5%	Risk Mgt	7,304	36,425	29,120	79.9%	27,174	19,870	73.1%	
30,919	31,858	939	2.9%	10,552	(20,367)	(193.0%)	Rev Cycle	317,643	318,583	939	0.3%	86,647	(230,996)	(266.6%)	
1,505	1,592	87	5.5%	1,444	(61)	(4.2%)	Internal Audit	15,054	15,918	864	5.4%	8,067	(6,987)	(86.6%)	
7,140	7,140	-	0.0%	6,259	(881)	(14.1%)	Administration	71,399	71,399	-	0.0%	66,251	(5,148)	(7.8%)	
2,785	2,565	(220)	(8.6%)	2,057	(728)	(35.4%)	Human Resources	25,607	25,646	39	0.2%	20,783	(4,824)	(23.2%)	
3,648	3,648	-	0.0%	3,742	94	2.5%	Legal	36,479	36,479	-	0.0%	29,427	(7,051)	(24.0%)	
1,991	2,419	428	17.7%	1,695	(296)	(17.5%)	Records	18,125	24,191	6,065	25.1%	18,023	(102)	(0.6%)	
3,013	3,351	338	10.1%	1,695	(1,318)	(77.8%)	Compliance	19,819	33,506	13,687	40.8%	16,336	(3,483)	(21.3%)	
33	409	376	91.9%	332	299	90.1%	Planning/Research	1,632	4,093	2,461	60.1%	3,339	1,707	51.1%	
8,188	9,996	1,809	18.1%	6,903	(1,285)	(18.6%)	Finance	83,819	99,963	16,144	16.2%	75,076	(8,743)	(11.6%)	
4,701	3,767	(934)	(24.8%)	2,380	(2,320)	(97.5%)	Public Relations	25,739	97,665	11,926	31.7%	20,104	(5,636)	(28.0%)	
35,734	28,557	(7,177)	(25.1%)	20,238	(15,497)	(76.6%)	Information Technology	267,933	285,566	17,633	6.2%	215,522	(52,411)	(24.3%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	2,578	2,578	100.0%	
960	777	(183)	(23.5%)	1,019	60	5.9%	Corporate Quality	7,090	7,771	681	8.8%	9,454	2,365	25.0%	
100,706	99,720	(985)	(1.0%)	60,949	(39,756)	(65.2%)	Total Overhead Allocations	897,642	997,203	99,561	10.0%	598,782	(298,861)	(49.9%)	
681,842	704,794	22,952	3.3%	627,323	(54,519)	(8.7%)	Total Expenses	6,784,129	7,033,893	249,764	3.6%	6,277,679	(506,450)	(8.1%)	
\$ (453,853)	\$ (476,731)	\$ 22,879	(4.8%)	\$ (300,315)	\$ (153,537)	51.1%	Net Margin	\$ (4,443,512)	\$ (4,442,713)	\$ (799)	0.0%	\$ (3,610,913)	\$ (832,599)	(23.1%)	

Managed Care Statement of Revenues and Expenditures

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
							Patient Revenue							
-	-	-	0.0%	-	-	0.0%	Total Revenue	-	-	0.0%	-	-	0.0%	
<i>Direct Operational Expenses:</i>														
374,463	407,277	32,814	8.1%	362,529	(11,934)	(3.3%)	Salaries and Wages	3,756,490	3,887,980	131,490	3.4%	3,771,210	14,719	0.4%
128,730	142,034	13,304	9.4%	131,386	2,656	2.0%	Benefits	1,310,962	1,387,451	76,489	5.5%	1,356,594	45,632	3.4%
300,762	190,574	(110,188)	(57.8%)	14,310	(286,452)	(2,001.8%)	Purchased Services	1,490,782	1,905,740	414,958	21.8%	354,086	(1,136,696)	(321.0%)
2,142,508	2,165,583	23,075	1.1%	2,823,701	681,193	24.1%	Medical Services	21,128,654	21,655,833	527,179	2.4%	26,301,370	5,172,716	19.7%
1,091	3,456	2,365	68.4%	2,160	1,069	49.5%	Other Supplies	23,897	34,563	10,666	30.9%	20,377	(3,520)	(17.3%)
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%
28,563	31,264	2,702	8.6%	23,162	(5,401)	(23.3%)	Repairs & Maintenance	268,182	312,645	44,463	14.2%	235,431	(32,751)	(13.9%)
9,382	14,894	5,512	37.0%	14,813	5,431	36.7%	Lease & Rental	93,692	148,941	55,249	37.1%	148,130	54,438	36.8%
749	525	(224)	(42.6%)	672	(76)	(11.4%)	Utilities	6,285	5,250	(1,035)	(19.7%)	4,898	(1,387)	(28.3%)
(17,983)	14,639	32,621	222.8%	6,369	24,352	382.3%	Other Expense	63,022	146,388	83,365	56.9%	67,732	4,710	7.0%
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%
2,968,265	2,970,247	1,982	0.1%	3,379,103	410,838	12.2%	Total Operational Expenses	28,141,966	29,484,790	1,342,824	4.6%	32,259,827	4,117,861	12.8%
<i>Net Performance before Overhead</i>														
(2,968,265)	(2,970,247)	1,982	(0.1%)	(3,379,103)	410,838	(12.2%)	Allocations	(28,141,966)	(29,484,790)	1,342,824	(4.6%)	(32,259,827)	4,117,861	(12.8%)
<i>Overhead Allocations:</i>														
118	4,728	4,610	97.5%	2,930	2,812	96.0%	Risk Mgt	9,481	47,281	37,800	79.9%	30,208	20,727	68.6%
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%
1,961	2,066	105	5.1%	1,604	(357)	(22.3%)	Internal Audit	19,571	20,662	1,091	5.3%	8,963	(10,609)	(118.4%)
26,587	25,654	(933)	(3.6%)	55,622	29,034	52.2%	Palm Springs Facility	237,021	256,539	19,518	7.6%	758,506	521,485	68.8%
9,268	9,268	-	0.0%	6,954	(2,314)	(33.3%)	Administration	92,679	92,679	-	0.0%	73,608	(19,071)	(25.9%)
13,233	12,185	(1,048)	(8.6%)	10,113	(3,120)	(30.9%)	Human Resources	121,481	121,855	374	0.3%	102,194	(19,287)	(18.9%)
4,735	4,735	-	0.0%	4,158	(577)	(13.9%)	Legal	47,351	47,351	-	0.0%	32,697	(14,654)	(44.8%)
2,584	3,140	556	17.7%	1,883	(701)	(37.2%)	Records	23,528	31,401	7,873	25.1%	20,025	(3,503)	(17.5%)
3,911	4,349	439	10.1%	1,883	(2,028)	(107.7%)	Compliance	25,726	43,492	17,766	40.8%	18,150	(7,575)	(41.7%)
43	531	488	91.9%	369	326	88.4%	Planning/Research	2,118	5,313	3,194	60.1%	3,710	1,591	42.9%
10,628	12,976	2,348	18.1%	7,669	(2,958)	(38.6%)	Finance	108,800	129,757	20,956	16.2%	83,413	(25,387)	(30.4%)
6,102	4,889	(1,212)	(24.8%)	2,644	(3,457)	(130.7%)	Public Relations	33,411	48,891	15,481	31.7%	22,336	(11,074)	(49.6%)
46,384	37,068	(9,317)	(25.1%)	22,485	(23,899)	(106.3%)	Information Technology	347,789	370,678	22,889	6.2%	239,458	(108,332)	(45.2%)
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	2,865	2,865	100.0%
1,246	1,009	(237)	(23.5%)	1,133	(113)	(10.0%)	Corporate Quality	9,203	10,087	884	8.8%	10,504	1,301	12.4%
126,800	122,598	(4,201)	(3.4%)	119,446	(7,353)	(6.2%)	Total Overhead Allocations	1,078,160	1,225,984	147,825	12.1%	1,406,637	328,477	23.4%
3,095,065	3,092,846	(2,219)	(0.1%)	3,498,549	403,484	11.5%	Total Expenses	29,220,126	30,710,775	1,490,649	4.9%	33,666,464	4,446,339	13.2%
\$ (3,095,065)	\$ (3,092,846)	\$ (2,219)	0.1%	\$ (3,498,549)	\$ 403,484	(11.5%)	Net Margin	\$ (29,220,126)	\$ (30,710,775)	\$ 1,490,649	(4.9%)	\$ (33,666,464)	\$ 4,446,339	13.2%

Pharmacy Services Statement of Revenues and Expenditures

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ -	31,629	\$ (31,629)	(100.0%)	-	\$ -	0.0%	\$ -	158,145	\$ (158,145)	(100.0%)	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	15,087	(15,087)	(100.0%)	8,153	(8,153)	(100.0%)	36,375	206,471	(170,096)	(82.4%)	95,167	(58,791)	(61.8%)
-	46,716	(46,716)	(100.0%)	8,153	(8,153)	(100.0%)	36,375	364,616	(328,241)	(90.0%)	95,167	(58,791)	(61.8%)
<i>Direct Operational Expenses:</i>													
269,010	324,369	55,359	17.1%	317,467	48,457	15.3%	2,842,693	3,096,382	253,689	8.2%	3,008,684	165,991	5.5%
75,634	94,770	19,136	20.2%	91,361	15,726	17.2%	880,628	923,978	43,350	4.7%	898,863	18,234	2.0%
8,542	13,135	4,593	35.0%	11,296	2,754	24.4%	93,278	131,353	38,075	29.0%	110,860	17,582	15.9%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
3,654	16,077	12,423	77.3%	8,145	4,491	55.1%	63,975	160,767	96,792	60.2%	103,973	39,999	38.5%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
11,557	91,542	79,985	87.4%	53,241	41,684	78.3%	314,806	915,421	600,614	65.6%	727,209	412,402	56.7%
57,127	43,230	(13,897)	(32.1%)	29,392	(27,735)	(94.4%)	266,832	432,296	165,464	38.3%	282,875	16,043	5.7%
6,737	17,773	11,037	62.1%	12,523	5,786	46.2%	160,936	177,732	16,796	9.5%	124,744	(36,191)	(29.0%)
(235)	800	1,035	129.4%	764	999	130.8%	5,292	8,000	2,708	33.8%	6,910	1,617	23.4%
1,772	2,883	1,111	38.5%	1,072	(700)	(65.3%)	16,054	28,825	12,771	44.3%	13,870	(2,184)	(15.7%)
2,207	1,912	(295)	(15.4%)	1,761	(446)	(25.3%)	20,815	19,118	(1,697)	(8.9%)	15,031	(5,784)	(38.5%)
436,004	606,491	170,486	28.1%	527,020	91,016	17.3%	4,665,310	5,893,872	1,228,562	20.8%	5,293,019	627,709	11.9%
Net Performance before Overhead													
(436,004)	(559,775)	123,770	(22.1%)	(518,867)	82,863	(16.0%)	(4,628,935)	(5,529,256)	900,321	(16.3%)	(5,256,643)	568,918	(10.8%)
<i>Overhead Allocations:</i>													
87	3,496	3,409	97.5%	3,367	3,279	97.4%	7,011	34,964	27,952	79.9%	34,712	27,700	79.8%
2,246	2,315	68	2.9%	400	(1,846)	(461.7%)	23,078	23,146	68	0.3%	3,284	(19,794)	(602.8%)
1,450	1,528	78	5.1%	1,843	393	21.3%	14,473	15,279	807	5.3%	10,299	(4,174)	(40.5%)
6,853	6,853	-	0.0%	7,991	1,137	14.2%	68,535	68,535	-	0.0%	84,582	16,048	19.0%
7,617	7,014	(603)	(8.6%)	5,454	(2,163)	(39.7%)	69,922	70,137	215	0.3%	55,116	(14,807)	(26.9%)
3,502	3,502	-	0.0%	4,778	1,276	26.7%	35,015	35,015	-	0.0%	37,572	2,557	6.8%
1,911	2,322	411	17.7%	2,164	253	11.7%	17,398	23,220	5,822	25.1%	23,010	5,612	24.4%
2,892	3,216	324	10.1%	2,164	(728)	(33.7%)	19,024	32,161	13,138	40.8%	20,856	1,833	8.8%
32	393	361	91.9%	424	392	92.5%	1,567	3,929	2,362	60.1%	4,263	2,696	63.3%
7,859	9,595	1,736	18.1%	8,813	954	10.8%	80,456	95,953	15,497	16.2%	95,849	15,394	16.1%
4,512	3,615	(897)	(24.8%)	3,039	(1,473)	(48.5%)	24,707	36,154	11,448	31.7%	25,666	960	3.7%
34,300	27,411	(6,890)	(25.1%)	25,837	(8,463)	(32.8%)	257,184	274,110	16,926	6.2%	275,158	17,974	6.5%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	3,292	3,292	100.0%
921	746	(175)	(23.5%)	1,302	380	29.2%	6,805	7,459	654	8.8%	12,070	5,265	43.6%
93	146	53	36.3%	58	(35)	(60.9%)	903	1,465	562	38.4%	429	(474)	(110.4%)
74,276	72,153	(2,123)	(2.9%)	67,632	(6,644)	(9.8%)	626,077	721,526	95,449	13.2%	686,159	60,082	8.8%
510,280	678,643	168,363	24.8%	594,652	84,372	14.2%	5,291,387	6,615,398	1,324,012	20.0%	5,979,177	687,791	11.5%
\$ (510,280)	\$ (631,927)	\$ 121,647	(19.3%)	\$ (586,499)	\$ 76,219	(13.0%)	\$ (5,255,011)	\$ (6,250,782)	\$ 995,771	(15.9%)	\$ (5,884,011)	\$ 628,999	10.7%

School Health Statement of Revenues and Expenditures

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 231,917	\$ 231,917	\$ -	0.0%	\$ 231,917	\$ -	0.0%	\$ 2,319,167	\$ 2,319,167	\$ (0)	(0.0%)	\$ 2,319,167	\$ (0)	(0.0%)
231,917	231,917	-	0.0%	231,917	-	0.0%	2,319,167	2,319,167	(0)	(0.0%)	2,319,167	(0)	(0.0%)
<i>Direct Operational Expenses:</i>													
263,014	127,327	(135,688)	(106.6%)	208,044	(54,970)	(26.4%)	10,914,571	10,708,388	(206,183)	(1.9%)	10,201,827	(712,745)	(7.0%)
50,663	41,642	(9,021)	(21.7%)	46,863	(3,800)	(8.1%)	3,869,291	3,884,688	15,397	0.4%	3,777,770	(91,521)	(2.4%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	6,000	6,000	100.0%	-	-	0.0%	59,987	62,000	2,013	3.2%	14,714	(45,272)	(307.7%)
156	583	428	73.3%	143	(12)	(8.6%)	11,831	5,833	(5,997)	(102.8%)	6,035	(5,796)	(96.0%)
12,710	9,542	(3,169)	(33.2%)	11,646	(1,064)	(9.1%)	101,885	95,417	(6,468)	(6.8%)	112,124	10,239	9.1%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
5,178	1,929	(3,249)	(168.4%)	551	(4,627)	(839.3%)	16,567	24,017	7,450	31.0%	13,413	(3,154)	(23.5%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
331,721	187,023	(144,699)	(77.4%)	267,249	(64,473)	(24.1%)	14,974,131	14,780,343	(193,789)	(1.3%)	14,125,883	(848,248)	(6.0%)
Net Performance before Overhead													
(99,805)	44,894	(144,699)	(322.3%)	(35,332)	(64,473)	182.5%	(12,654,965)	(12,461,176)	(193,789)	1.6%	(11,806,717)	(848,248)	7.2%
<i>Overhead Allocations:</i>													
232	9,264	9,032	97.5%	6,935	6,703	96.7%	18,577	92,638	74,061	79.9%	71,499	52,922	74.0%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
3,842	4,048	206	5.1%	3,797	(46)	(1.2%)	38,347	40,484	2,137	5.3%	21,214	(17,133)	(80.8%)
8,350	8,057	(293)	(3.6%)	12,974	4,624	35.6%	74,441	80,571	6,130	7.6%	176,930	102,489	57.9%
18,159	18,159	-	0.0%	16,459	(1,700)	(10.3%)	181,587	181,587	-	0.0%	174,222	(7,365)	(4.2%)
36,883	33,963	(2,920)	(8.6%)	26,668	(10,215)	(38.3%)	338,593	339,634	1,041	0.3%	269,493	(69,100)	(25.6%)
9,277	9,277	-	0.0%	9,841	563	5.7%	92,775	92,775	-	0.0%	77,391	(15,384)	(19.9%)
5,063	6,152	1,089	17.7%	4,457	(606)	(13.6%)	46,098	61,523	15,426	25.1%	47,397	1,299	2.7%
7,662	8,521	859	10.1%	4,457	(3,205)	(71.9%)	50,405	85,214	34,809	40.8%	42,960	(7,445)	(17.3%)
84	1,041	957	91.9%	873	789	90.4%	4,151	10,409	6,259	60.1%	8,781	4,630	52.7%
20,823	25,423	4,600	18.1%	18,153	(2,671)	(14.7%)	213,174	254,233	41,060	16.2%	197,430	(15,744)	(8.0%)
11,955	9,579	(2,376)	(24.8%)	6,259	(5,696)	(91.0%)	65,462	95,793	30,331	31.7%	52,868	(12,594)	(23.8%)
90,882	72,627	(18,254)	(25.1%)	53,220	(37,662)	(70.8%)	681,427	726,273	44,846	6.2%	566,768	(114,659)	(20.2%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	6,781	6,781	100.0%
2,441	1,976	(464)	(23.5%)	2,681	240	9.0%	18,031	19,763	1,732	8.8%	24,862	6,831	27.5%
215,653	208,090	(7,563)	(3.6%)	166,772	(48,881)	(29.3%)	1,823,066	2,080,897	257,832	12.4%	1,738,593	(84,473)	(4.9%)
547,375	395,113	(152,262)	(38.5%)	434,021	(113,353)	(26.1%)	16,797,197	16,861,240	64,043	0.4%	15,864,476	(932,721)	(5.9%)
\$ (315,458)	\$ (163,196)	\$ (152,262)	93.3%	\$ (202,105)	\$ (113,353)	56.1%	\$ (14,478,030)	\$ (14,542,073)	\$ 64,043	(0.4%)	\$ (13,545,310)	\$ (932,721)	(6.9%)

Sponsored Programs

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
<i>Sponsored Programs:</i>													
705,594	791,667	86,073	10.9%	547,673	(157,922)	(28.8%)	7,055,942	7,916,667	860,725	10.9%	5,449,820	(1,606,122)	(29.5%)
153,418	166,667	13,249	7.9%	116,192	(37,226)	(32.0%)	1,097,212	1,666,667	569,454	34.2%	1,437,806	340,593	23.7%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	2,500	2,500	100.0%	2,500	2,500	100.0%	10,000	25,000	15,000	60.0%	25,000	15,000	60.0%
859,012	960,833	101,821	10.6%	666,365	(192,647)	(28.9%)	8,163,154	9,608,333	1,445,179	15.0%	6,912,625	(1,250,529)	(18.1%)
<i>Direct Operational Expenses:</i>													
13,969	14,136	166	1.2%	12,973	(996)	(7.7%)	132,675	134,930	2,255	1.7%	130,394	(2,281)	(1.7%)
5,750	5,698	(52)	(0.9%)	5,196	(554)	(10.7%)	55,309	55,493	184	0.3%	54,427	(882)	(1.6%)
-	83	83	100.0%	-	-	0.0%	112	833	722	86.6%	436	324	74.4%
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
-	521	521	100.0%	85	85	100.0%	2,844	5,208	2,365	45.4%	656	(2,188)	(333.7%)
19,719	20,437	718	3.6%	18,254	(1,465)	(8.0%)	190,940	196,465	5,526	2.9%	185,913	(5,026)	(2.7%)
\$ 878,731	\$ 981,271	\$ 102,539	10.4%	\$ 684,619	\$ (194,113)	(28.4%)	\$ 8,354,094	\$ 9,804,799	\$ 1,450,705	14.8%	\$ 7,098,539	\$ (1,255,555)	(17.7%)

General Fund Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Revenues:													
Ad Valorem Taxes	\$ -	\$ 21,909,070	\$ 83,120,459	\$ 5,220,786	\$ 5,661,776	\$ 2,596,135	\$ 5,487,587	\$ 1,978,554	\$ 708,728	\$ 4,967,441	\$ -	\$ -	\$ 131,650,536
Premiums													
Patient Revenue, Net	130,636	180,131	356,622	56,280	102,682	513,063	322,497	219,358	229,957	215,989	-	-	2,327,216
Intergovernmental Revenue	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	231,917	-	-	2,319,167
Grants	7,820	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	288,743	-	-	3,220,826
Unrealized Gain/(Loss)-Investments	(49,482)	155,186	641,266	149,084	(126,799)	355,737	126,713	384,083	274,325	(162,244)	-	-	1,747,871
Other Revenue	1,210	473,396	1,224,894	224,207	231,878	174,881	421,146	62,055	107,003	76,214	-	-	2,996,884
Total Revenues	\$ 555,794	\$ 23,192,899	\$ 85,777,900	\$ 6,207,373	\$ 6,590,500	\$ 4,279,879	\$ 6,935,401	\$ 3,214,352	\$ 1,926,717	\$ 5,618,061	\$ -	\$ -	\$ 144,298,875
Expenditures:													
Salaries and Wages	3,298,698	2,915,868	2,983,671	2,927,192	2,835,739	3,022,094	2,987,415	3,218,682	2,257,074	2,080,689	-	-	28,527,123
Benefits	1,055,344	1,100,508	904,269	1,015,998	990,983	1,021,468	1,017,474	1,104,410	750,649	614,663	-	-	9,575,766
Purchased Services	494,856	800,476	566,029	654,314	621,355	457,270	1,091,677	1,061,116	955,824	914,077	-	-	7,616,995
Medical Supplies	4,323	4,210	39,275	5,970	5,243	3,974	2,486	7,548	1,836	827	-	-	75,692
Other Supplies	25,159	40,536	84,704	77,326	101,366	49,483	41,321	256,068	46,939	289,643	-	-	1,012,545
Contracted Physician Expense	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	-	-	291,667
Medical Services	3,748,086	3,330,642	3,401,981	4,129,172	3,266,127	3,489,555	2,413,144	3,064,339	2,567,792	3,271,906	-	-	32,682,742
Drugs	14,087	30,279	18,181	103,670	55,234	29,488	32,292	7,962	12,057	11,557	-	-	314,806
Repairs & Maintenance	233,625	221,593	291,127	296,634	239,358	263,370	280,299	295,281	265,243	290,807	-	-	2,677,337
Lease & Rental	132,692	169,243	177,188	174,498	181,440	178,690	163,309	172,389	161,161	153,097	-	-	1,663,706
Utilities	11,427	12,065	9,852	9,749	8,540	9,869	9,923	10,408	11,134	10,171	-	-	103,137
Other Expense	316,602	650,421	1,935,661	1,711,669	556,651	516,973	543,788	525,599	2,525,594	274,005	-	-	9,556,963
Insurance	120,673	122,833	112,469	127,095	118,013	120,639	98,826	125,843	120,465	433,943	-	-	1,500,799
Sponsored Programs	705,594	705,594	705,594	858,937	874,021	867,493	864,502	873,072	849,335	859,012	-	-	8,163,154
Total Operational Expenditures	10,190,332	10,133,434	11,259,166	12,121,391	9,883,238	10,059,532	9,575,622	10,751,885	10,554,267	9,233,563	-	-	103,762,431
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)	\$ (8,627,550)	\$ (3,615,502)	\$ -	\$ -	\$ 40,536,444
Overhead Allocations	(822,184)	(878,882)	(893,893)	(955,086)	(815,753)	(796,233)	(876,067)	(1,022,000)	(858,973)	(1,045,021)	-	-	(8,964,093)
Total Expenses	9,368,148	9,254,553	10,365,273	11,166,305	9,067,485	9,263,299	8,699,555	9,729,884	9,695,295	8,188,542	-	-	94,798,338
Net Margin	\$ (8,812,354)	\$ 13,938,347	\$ 75,412,627	\$ (4,958,932)	\$ (2,476,985)	\$ (4,983,420)	\$ (1,764,154)	\$ (6,515,532)	\$ (7,768,578)	\$ (2,570,481)	\$ -	\$ -	\$ 49,500,537
Capital													
General Fund Support/ Transfer In (Out)	\$ (3,291,581)	\$ (4,370,744)	\$ (3,491,091)	\$ (3,086,373)	\$ (2,941,885)	\$ (2,770,737)	\$ (3,071,733)	\$ (3,913,154)	\$ (3,760,197)	\$ (4,302,439)	\$ -	\$ -	\$ (34,999,935)

General Fund Program Statistics

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	Prior Year Total	% Var to Budget	% Var to Prior Year
Aeromedical																
Patients Transported - Actual	46	40	55	65	63	52	40	59	43	45	-	-	508	545	-	(6.8%)
Patients Transported - Budget	51	63	51	59	55	56	54	48	50	47	-	-	534	526	(4.9%)	-
Variance	(5)	(23)	4	6	8	(4)	(14)	11	(7)	(2)	-	-	(26)	19		
Actual Hours Available for Service	1,070	1,080	1,113	1,069	1,005	1,116	908	1,056	948	1,116	-	-	10,481	10,779	-	-
Service Hours Utilized	74.0	54.0	79.0	94.0	92.0	75.0	62.0	105.0	62.0	70.0	-	-	767.0	721.0	-	-
Utilization %	6.9%	5.0%	7.1%	8.8%	9.2%	6.7%	6.8%	9.9%	6.5%	6.3%	-	-	7.3%	6.7%	-	-
# of Flights - Training/Public Education	8	5	7	7	1	2	3	4	3	-	-	-	40	76	-	(47.4%)
# of Flights - Maintenance	9	11	15	13	10	6	11	12	9	-	-	-	96	85	-	12.9%
Trauma																
New Trauma Patients - Actual	359	399	421	400	377	446	381	413	382	350	-	-	3,928	3,547	-	10.7%
New Trauma Patients - Budget	399	399	399	399	399	399	399	399	399	399	-	-	3,990	3,470	(1.6%)	-
Variance	(40)	-	22	1	(22)	47	(18)	14	(17)	(49)	-	-	(62)	77		
School Health																
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	-	-
Managed Care																
District Care Visits to Primary Clinic - Medical	1,857	2,043	2,121	2,356	2,168	2,233	2,401	477	41	59	-	-	15,756	26,386	-	(40.3%)
District Care Visits to Primary Clinic - Dental	441	381	338	293	345	426	403	-	-	-	-	-	2,627	6,816	-	(61.5%)
Uninsured Visits to Primary Clinic - Medical	3,649	2,420	2,465	2,717	2,706	2,761	2,958	4,772	4,870	5,085	-	-	34,403	23,417	-	46.9%
Uninsured Visits to Primary Clinic - Dental	1,381	990	873	1,028	1,052	1,194	1,282	1,594	1,515	1,778	-	-	12,687	11,566	-	9.7%
Membership- Current Year	9,446	9,195	8,929	8,731	8,470	8,259	8,369	8,491	8,630	8,827	-	-	-	-	-	(11.4%)
Membership- Prior Year	9,946	10,060	9,924	9,852	9,829	9,711	9,795	9,739	9,666	9,623	-	-	-	-	-	-
Pharmacy																
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	21,534	-	-	215,534	235,404	-	(8.4%)
Total Prescriptions Filled at Retail Pharmacies	159	120	247	309	323	202	232	285	226	197	-	-	2,300	2,112	-	8.9%
Total Prescriptions Filled Inhouse/Retail- Actual	24,507	21,067	20,391	23,094	21,254	21,820	22,675	21,426	19,869	21,731	-	-	217,834	237,516	-	(8.3%)
Total Prescriptions Filled- Budget	26,876	24,372	24,016	25,283	24,714	25,995	25,768	22,866	23,380	22,715	-	-	245,985	255,573	(11.4%)	-



SUPPLEMENTAL INFORMATION

HEALEY CENTER

Healey Center Statement of Revenues and Expenses

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ 1,236,815	\$ 1,149,297	\$ 87,518	7.6%	\$ 1,092,616	\$ 144,199	13.2%	Gross Patient Revenue	\$ 11,680,526	\$ 11,067,767	\$ 612,759	5.5%	\$ 10,938,766	\$ 741,760	6.8%	
77,498	45,464	(32,034)	(70.5%)	63,955	(13,543)	(21.2%)	Contractual Allowances	527,235	300,199	(227,036)	(75.6%)	813,934	286,699	35.2%	
310,481	278,634	(31,847)	(11.4%)	326,560	16,079	4.9%	Charity Care	2,554,798	2,732,357	177,559	6.5%	2,970,423	415,625	14.0%	
15,049	2,236	(12,813)	(573.0%)	15,285	236	1.5%	Bad Debt	58,833	22,360	(36,473)	(163.1%)	59,685	852	1.4%	
403,027	326,334	(76,693)	(23.5%)	405,799	2,772	0.7%	Total Contractuals and Bad Debt	3,140,866	3,054,916	(85,950)	(2.8%)	3,844,041	703,175	18.3%	
833,788	822,963	10,825	1.3%	686,817	146,971	21.4%	Net Patient Revenue	8,539,660	8,012,851	526,809	6.6%	7,094,724	1,444,935	20.4%	
67.41%	71.61%			62.86%			Collection %	73.11%	72.40%			64.86%			
758,333	758,333	-	0.0%	758,333	-	0.0%	PBC Interlocal	7,583,333	7,583,333	-	0.0%	7,583,333	-	0.0%	
2,602	4,468	(1,866)	(41.8%)	2,970	(369)	(12.4%)	Other revenue	32,562	44,680	(12,118)	(27.1%)	48,530	(15,969)	(32.9%)	
760,935	762,801	(1,866)	(0.2%)	761,304	(369)	(0.0%)	Total Other Revenues	7,615,895	7,628,013	(12,118)	(0.2%)	7,631,863	(15,969)	(0.2%)	
1,594,723	1,585,764	8,959	0.6%	1,448,121	146,602	10.1%	Total Revenues	16,155,554	15,640,864	514,690	3.3%	14,726,588	1,428,967	9.7%	
<i>Direct Operational Expenses:</i>															
1,022,583	891,894	(130,690)	(14.7%)	859,519	(163,065)	(19.0%)	Salaries and Wages	9,167,091	8,746,398	(420,693)	(4.8%)	8,494,766	(672,325)	(7.9%)	
352,495	339,058	(13,437)	(4.0%)	317,485	(35,010)	(11.0%)	Benefits	3,349,244	3,361,019	11,775	0.4%	3,216,183	(133,062)	(4.1%)	
66,583	71,143	4,560	6.4%	64,340	(2,242)	(3.5%)	Purchased Services	687,102	711,425	24,323	3.4%	637,808	(49,294)	(7.7%)	
42,646	45,500	2,854	6.3%	42,631	(14)	(0.0%)	Medical Supplies	441,654	455,000	13,346	2.9%	452,560	10,906	2.4%	
62,308	67,232	4,924	7.3%	66,752	4,444	6.7%	Other Supplies	721,896	672,318	(49,577)	(7.4%)	789,334	67,438	8.5%	
1,682	2,088	407	19.5%	2,307	625	27.1%	Contracted Physician Expense	10,064	20,882	10,818	51.8%	15,033	4,969	33.1%	
4,123	3,750	(373)	(9.9%)	-	(4,123)	0.0%	Medical Services	44,284	37,500	(6,784)	(18.1%)	-	(44,284)	0.0%	
23,077	30,667	7,590	24.5%	27,597	4,520	16.4%	Drugs	267,110	306,667	39,557	12.9%	294,602	27,492	9.3%	
27,515	32,957	5,442	16.5%	39,701	12,186	30.7%	Repairs & Maintenance	301,047	329,574	28,527	8.7%	287,874	(13,173)	(4.6%)	
1,292	2,849	1,557	54.6%	1,169	(123)	(10.6%)	Lease & Rental	13,725	28,490	14,765	51.8%	11,734	(1,992)	(17.0%)	
40,341	34,256	(6,085)	(17.8%)	36,869	(3,472)	(9.4%)	Utilities	360,793	342,561	(18,232)	(5.3%)	338,610	(22,183)	(6.6%)	
10,375	15,260	4,885	32.0%	15,293	4,918	32.2%	Other Expense	130,024	152,603	22,579	14.8%	136,173	6,149	4.5%	
7,503	4,601	(2,902)	(63.1%)	5,012	(2,491)	(49.7%)	Insurance	48,330	46,008	(2,322)	(5.0%)	42,809	(5,522)	(12.9%)	
1,662,522	1,541,255	(121,268)	(7.9%)	1,478,674	(183,849)	(12.4%)	Total Operational Expenses	15,542,364	15,210,445	(331,919)	(2.2%)	14,717,484	(824,880)	(5.6%)	
(67,799)	44,510	(112,309)	(252.3%)	(30,553)	(37,247)	(121.9%)	Overhead Allocations	613,190	430,419	182,771	42.5%	9,104	604,086	6,635.4%	
54,478	70,087	15,608	22.3%	52,750	(1,728)	(3.3%)	Depreciation	541,350	700,867	159,517	22.8%	581,842	40,491	7.0%	
<i>Overhead Allocations:</i>															
230	9,189	8,959	97.5%	7,206	6,976	96.8%	Risk Mgt	18,428	91,894	73,466	79.9%	74,291	55,864	75.2%	
-	-	-	0.0%	37,909	37,909	100.0%	Rev Cycle	-	-	-	0.0%	311,252	311,252	100.0%	
3,811	4,016	204	5.1%	3,945	134	3.4%	Internal Audit	38,038	40,158	2,120	5.3%	22,042	(15,996)	(72.6%)	
18,013	18,013	-	0.0%	17,102	(911)	(5.3%)	Administration	180,128	180,128	-	0.0%	181,027	899	0.5%	
34,337	31,618	(2,718)	(8.6%)	25,219	(9,117)	(36.2%)	Human Resources	315,215	316,184	969	0.3%	254,853	(60,362)	(23.7%)	
9,203	5,203	-	0.0%	10,225	1,022	10.0%	Legal	92,029	92,029	-	0.0%	80,413	(11,616)	(14.4%)	
5,022	6,103	1,081	17.7%	4,631	(391)	(8.4%)	Records	45,727	61,029	15,302	25.1%	49,248	3,521	7.1%	
7,601	8,453	852	10.1%	4,631	(2,970)	(64.1%)	Compliance	49,999	84,529	34,529	40.8%	44,637	(5,362)	(12.0%)	
83	1,033	949	91.9%	907	824	90.8%	Planning/Research	4,117	10,326	6,208	60.1%	9,124	5,007	54.9%	
20,656	25,219	4,563	18.1%	18,861	(1,794)	(9.5%)	Finance	211,460	252,190	40,730	16.2%	205,141	(6,320)	(3.1%)	
11,859	9,502	(2,356)	(24.8%)	6,504	(5,355)	(82.3%)	Public Relations	64,936	95,023	30,087	31.7%	54,932	(10,004)	(18.2%)	
90,151	72,044	(18,108)	(25.1%)	55,298	(34,853)	(63.0%)	Information Technology	675,950	720,436	44,485	6.2%	588,904	(87,046)	(14.8%)	
-	-	-	0.0%	-	-	0.0%	Budget & Decision Support	-	-	-	0.0%	7,045	7,045	100.0%	
2,421	1,960	(461)	(23.5%)	2,786	365	13.1%	Corporate Quality	17,886	19,604	1,718	8.8%	25,833	7,947	30.8%	
-	-	-	0.0%	5,496	5,496	100.0%	Managed Care Contract	-	-	-	0.0%	40,661	40,661	100.0%	
203,387	196,353	(7,034)	(3.6%)	200,719	(2,667)	(1.3%)	Total Overhead Allocations	1,713,914	1,963,530	249,615	12.7%	1,949,403	235,488	12.1%	
1,920,387	1,807,694	(112,693)	(6.2%)	1,732,143	(188,244)	(10.9%)	Total Expenses	17,797,629	17,874,841	77,213	0.4%	17,248,728	(548,900)	(3.2%)	
(325,664)	(221,930)	(103,734)	46.7%	(284,022)	(41,642)	14.7%	Net Margin	(1,642,074)	(2,233,977)	591,903	(26.5%)	(2,522,140)	880,066	34.9%	
\$ 271,192	\$ 154,167	\$ 117,025	75.9%	\$ 236,000	\$ 35,192	14.9%	General Fund Support/Transfer In	\$ 1,100,724	\$ 1,541,667	\$ (440,943)	(28.6%)	\$ 1,979,406	\$ (878,682)	(44.4%)	

Healey Center Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Gross Patient Revenue	\$ 1,116,480	\$ 1,063,810	\$ 1,105,771	\$ 1,119,937	\$ 1,145,087	\$ 1,230,460	\$ 1,203,482	\$ 1,254,821	\$ 1,203,862	\$ 1,236,815	\$ -	\$ -	\$ 11,680,526
Contractual Allowances	(10,387)	(24,243)	(28,997)	60,805	101,265	72,279	74,968	126,394	77,653	77,498	-	-	527,235
Charity Care	255,960	313,710	332,510	84,852	263,811	315,794	305,603	75,027	297,056	310,481	-	-	2,554,798
Bad Debt	(9,091)	(12,991)	(22,945)	11,134	13,170	16,839	2,052	767	44,850	15,049	-	-	58,833
Total Contractuals and Bad Debt	236,483	276,475	280,568	156,791	378,246	404,913	382,627	202,182	419,559	403,027	-	-	3,140,866
Net Patient Revenue	879,997	787,335	825,203	963,146	766,841	825,548	820,860	1,052,638	784,303	833,788	-	-	8,539,660
Collections %	78.82%	74.01%	74.63%	86.00%	66.97%	67.09%	68.21%	83.89%	65.15%	67.41%	-	-	73.11%
PBC Interlocal	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	-	-	7,583,333
Other revenue	4,321	3,420	5,377	4,246	1,671	2,790	5,694	2,311	131	2,602	-	-	32,562
Total Other Revenues	762,655	761,753	763,710	762,579	760,004	761,123	764,027	760,644	758,465	760,935	-	-	7,615,895
Total Revenues	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	1,594,723	-	-	16,155,554
<i>Direct Operational Expenses:</i>													
Salaries and Wages	896,239	924,513	820,044	931,272	860,191	907,789	903,087	998,364	903,011	1,022,583	-	-	9,167,091
Benefits	336,118	354,622	305,299	336,872	321,671	330,309	331,142	344,857	335,860	352,495	-	-	3,349,244
Purchased Services	63,482	68,378	67,963	65,009	71,451	68,613	73,559	75,121	66,943	66,583	-	-	687,107
Medical Supplies	43,666	51,909	30,303	66,744	39,636	35,230	50,195	40,787	40,538	42,646	-	-	441,654
Other Supplies	70,505	75,257	63,200	76,840	66,207	76,095	102,967	73,186	55,331	62,308	-	-	721,896
Contracted Physician Expense	1,158	1,084	1,172	676	119	1,147	1,190	1,202	633	1,682	-	-	10,064
Medical Services	4,623	4,335	3,830	5,022	5,732	4,310	5,628	2,748	3,933	4,123	-	-	44,284
Drugs	29,943	29,675	27,357	37,025	34,228	9,252	26,408	28,001	22,144	23,077	-	-	267,110
Repairs & Maintenance	15,238	31,412	30,243	27,229	46,998	26,790	41,582	33,626	20,415	27,515	-	-	301,047
Lease & Rental	1,169	2,599	1,169	1,169	1,383	1,169	1,248	1,248	1,280	1,292	-	-	13,725
Utilities	31,551	32,824	40,401	36,285	34,744	35,445	36,192	37,689	35,321	40,341	-	-	360,793
Other Expense	10,709	12,991	16,616	13,229	6,443	9,977	16,940	16,702	16,042	10,375	-	-	130,024
Insurance	5,079	4,620	4,620	6,257	5,029	5,029	(659)	5,425	5,425	7,503	-	-	48,330
Total Operational Expenses	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	1,662,522	-	-	15,542,364
Net Performance before Depreciation & Overhead Allocations	133,172	(45,131)	176,696	122,096	33,011	75,516	(4,591)	154,328	35,892	(67,799)	-	-	613,190
Depreciation	52,986	52,986	54,806	53,084	54,636	54,621	54,621	54,620	54,512	54,478	-	-	541,350
<i>Overhead Allocations:</i>													
Risk Mgt	6,723	11,644	5,960	(11,080)	1,260	1,570	1,614	294	212	730	-	-	18,428
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	3,700	3,700	3,700	3,700	3,774	4,133	3,895	3,907	3,716	3,811	-	-	38,038
Administration	18,050	18,881	15,296	19,345	17,194	19,310	18,013	18,013	18,013	18,013	-	-	180,128
Human Resources	30,916	31,635	32,188	35,710	30,031	29,231	28,716	32,466	29,986	34,337	-	-	315,215
Legal	4,675	8,603	5,850	25,193	11,294	(397)	9,203	9,203	9,203	9,203	-	-	92,029
Records	4,712	4,663	4,385	4,811	3,786	4,523	4,139	5,172	4,514	5,022	-	-	45,727
Compliance	4,174	5,202	2,606	4,541	3,012	9,337	3,289	5,083	5,156	7,601	-	-	49,999
Planning/Research	968	926	874	958	308	0	-	-	-	83	-	-	4,117
Finance	17,415	23,761	16,356	28,690	16,764	19,142	27,207	22,379	19,091	20,656	-	-	211,460
Public Relations	4,682	4,600	6,025	5,396	5,115	5,972	6,596	8,573	6,117	11,859	-	-	64,936
Information Technology	58,094	50,067	70,345	62,863	59,380	65,508	62,722	90,875	65,947	90,151	-	-	675,950
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	2,881	2,720	1,554	1,872	1,456	1,279	1,190	1,321	1,191	2,421	-	-	17,886
Managed Care Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	156,991	166,404	165,137	181,999	153,375	159,608	166,583	197,286	163,145	203,387	-	-	1,713,914
Total Expenses	1,719,456	1,813,608	1,632,161	1,838,711	1,701,844	1,725,384	1,810,683	1,910,861	1,724,533	1,920,387	-	-	17,797,629
Transfer out to Medicaid Match/ General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Margin	(76,804)	(264,520)	(43,247)	(112,986)	(174,999)	(138,714)	(225,796)	(97,578)	(181,765)	(325,664)	-	-	(1,642,074)
General Fund Support/ Transfer in	\$ 23,818	\$ 229,466	\$ -	\$ 32,370	\$ 118,407	\$ 95,202	\$ 160,065	\$ 42,958	\$ 127,246	\$ 271,192	\$ -	\$ -	\$ 1,100,724

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	8			85	110
Discharges	11	13	8	10	6	4	5	10	10	11			88	116
Average Daily Census	119	118	119	119	119	120	119	120	120	119			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%	99%			99%	99%
Days By Payor Source:														
Medicaid	109	78	62	93	65	31	30	93	30	31			622	24,724
Managed Care Medicaid	2,259	2,201	2,330	2,384	2,245	2,567	2,512	2,630	2,608	2,669			24,405	-
Medicare	115	90	52	48	32	22	12	31	30	24			456	494
Private Pay	97	90	93	93	84	92	60	62	30	38			739	1,039
Hospice	124	120	145	142	103	102	90	67	60	62			1,015	577
Charity	990	961	1,016	930	812	899	870	828	840	854			9,000	9,437
Total Resident Days	3,694	3,540	3,698	3,690	3,341	3,713	3,574	3,711	3,598	3,678			36,237	36,271



SUPPLEMENTAL INFORMATION

LAKESIDE MEDICAL CENTER

Lakeside Medical Center Statement of Revenues and Expenses

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 2,415,726	\$ 4,860,922	\$ (2,445,196)	(50.3%)	\$ 4,442,925	\$ (2,027,199)	(45.6%)	\$ 36,699,080	\$ 48,794,820	\$ (12,095,739)	(24.8%)	\$ 46,699,643	\$ (10,000,562)	(21.4%)
7,393,335	5,933,989	1,459,346	24.6%	5,943,901	1,449,434	24.4%	73,075,360	59,566,464	13,508,896	22.7%	62,688,297	10,387,063	16.6%
-	57,619	(57,619)	(100.0%)	64,278	(64,278)	(100.0%)	1,126	576,187	(575,061)	(99.8%)	544,475	(543,350)	(99.8%)
9,809,061	10,852,529	(1,043,468)	(9.6%)	10,451,104	(642,043)	(6.1%)	109,775,566	108,937,471	838,095	0.8%	109,932,415	(156,849)	(0.1%)
7,344,701	7,170,090	(174,611)	(2.4%)	6,554,746	(789,955)	(12.1%)	76,560,283	71,974,677	(4,585,606)	(6.4%)	75,203,240	(1,357,043)	(1.8%)
133,230	212,219	78,990	37.2%	266,073	132,843	49.9%	2,965,649	2,130,298	(835,351)	(39.2%)	2,259,164	(706,485)	(31.3%)
915,940	1,205,387	289,447	24.0%	1,132,676	216,736	19.1%	11,555,345	12,099,898	544,553	4.5%	12,109,174	553,830	4.6%
-	38,427	38,427	100.0%	50,265	50,265	100.0%	1,988	384,273	382,285	99.5%	340,247	338,259	99.4%
\$ 8,393,870	\$ 8,626,124	\$ 232,254	2.7%	\$ 8,003,760	\$ (390,110)	(4.9%)	\$ 91,083,266	\$ 86,589,146	\$ (4,494,119)	(5.2%)	\$ 89,911,826	\$ (1,171,440)	(1.3%)
130,283	140,377	(10,094)	(7.2%)	89,893	40,391	45%	1,302,834	1,403,772	(100,937)	(7.2%)	1,927,144	(624,310)	(32.4%)
1,545,474	2,366,782	(821,308)	(34.7%)	2,537,236	(991,762)	(39.1%)	19,995,135	23,752,096	(3,756,962)	(15.8%)	21,947,733	(1,952,598)	(8.9%)
15.76%	21.81%			24.28%			18.21%	21.80%		19.96%			
11,401	-	11,401	0.0%	18,220	(6,819)	(37.4%)	368,313	-	368,313	0.0%	364,970	3,343	0.9%
7,879	35,935	(28,055)	(78.1%)	4,070	3,809	93.6%	86,144	359,347	(273,203)	(76.0%)	384,389	(298,245)	(77.6%)
19,281	35,935	(16,654)	(46.3%)	22,290	(3,009)	(13.5%)	454,457	359,347	95,110	26.5%	749,359	(294,902)	(39.4%)
1,564,755	2,402,717	(837,962)	(34.9%)	2,559,526	(994,772)	(38.9%)	20,449,592	24,111,443	(3,661,852)	(15.2%)	22,697,092	(2,247,500)	(9.9%)
<i>Direct Operational Expenses:</i>													
1,584,546	1,661,163	76,618	4.6%	1,525,599	(58,947)	(3.9%)	15,561,949	16,290,117	728,168	4.5%	15,595,738	33,789	0.2%
437,338	452,911	15,572	3.4%	411,801	(25,537)	(6.2%)	4,319,713	4,441,445	121,733	2.7%	4,206,890	(112,822)	(2.7%)
419,861	299,443	(120,418)	(40.2%)	305,027	(114,835)	(37.6%)	2,980,037	2,972,835	(7,202)	(0.2%)	2,686,145	(293,892)	(10.9%)
112,368	97,170	(15,197)	(15.6%)	41,413	(70,955)	(171.3%)	1,143,196	975,415	(167,781)	(17.2%)	919,925	(223,271)	(24.3%)
77,376	89,882	12,507	13.9%	111,738	34,363	30.8%	736,104	906,001	169,897	18.8%	737,967	1,863	0.3%
1,244,477	513,391	(731,087)	(42.4%)	494,518	(749,959)	(151.7%)	8,743,766	5,978,831	(2,764,935)	(46.2%)	5,998,319	(2,745,446)	(45.8%)
68,176	76,269	8,093	10.6%	59,620	(8,556)	(14.4%)	761,335	765,602	4,267	0.6%	637,463	(123,872)	(19.4%)
123,560	157,024	33,463	21.3%	167,765	44,204	26.3%	1,544,903	1,570,239	25,336	1.6%	1,147,839	(397,064)	(34.6%)
48,607	62,234	13,627	21.9%	29,486	(19,120)	(64.8%)	571,315	622,339	51,024	8.2%	458,037	(113,278)	(24.7%)
72,285	89,047	16,762	18.8%	82,949	10,664	12.9%	698,301	799,942	101,641	12.7%	687,616	(10,685)	(1.6%)
19,970	35,194	15,224	43.3%	95,613	75,644	79.1%	598,681	678,424	79,743	11.8%	292,124	(306,556)	(104.9%)
15,560	12,239	(3,321)	(27.1%)	14,877	(683)	(4.6%)	122,583	122,386	(197)	(0.2%)	118,271	(4,312)	(3.6%)
4,224,123	3,545,966	(678,157)	(19.1%)	3,340,406	(883,717)	(26.5%)	37,781,881	36,123,575	(1,658,306)	(4.6%)	33,486,335	(4,295,547)	(12.8%)
Net Performance before Depreciation & Overhead Allocations													
(2,659,369)	(1,143,250)	(1,516,119)	132.6%	(780,880)	(1,878,489)	240.6%	(17,332,290)	(12,012,132)	(5,320,158)	44.3%	(10,789,243)	(6,543,047)	60.6%

Lakeside Medical Center Statement of Revenues and Expenses by Month

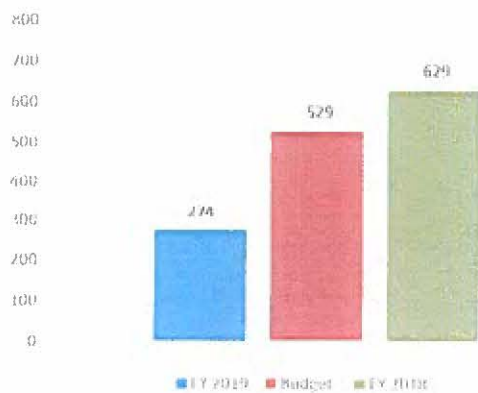
	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Inpatient Revenue	\$ 3,927,107	\$ 4,043,138	\$ 4,395,962	\$ 4,583,108	\$ 4,545,320	\$ 3,741,348	\$ 3,794,298	\$ 2,940,734	\$ 2,312,540	\$ 2,415,726	\$ -	\$ -	\$ 36,699,080
Outpatient Revenue	7,369,477	6,754,814	6,542,374	7,113,854	6,775,699	7,779,223	8,160,200	8,126,071	7,060,314	7,393,335	-	-	73,075,360
Physician Clinic	615	510	-	-	-	-	-	-	-	-	-	-	1,126
Gross Patient Revenue	11,297,199	10,798,462	10,938,336	11,696,962	11,321,019	11,520,371	11,954,498	11,066,804	9,372,854	9,809,061	-	-	109,775,566
Contractual Allowances	7,481,597	8,190,285	6,886,241	7,995,630	8,134,897	8,206,743	8,388,212	7,551,919	6,380,058	7,344,701	-	-	76,560,283
Charity Care	237,572	247,790	418,757	550,929	313,570	296,334	361,962	220,789	189,767	133,230	-	-	2,965,649
Bad Debt	1,241,914	725,404	1,124,976	1,363,992	825,696	1,029,575	1,309,817	1,650,568	1,367,462	915,940	-	-	11,555,345
Physician Contractuals	3,637	(2,975)	-	1,218	108	-	-	-	-	-	-	-	1,988
Total Contractuals and Bad Debt	\$ 8,959,670	\$ 9,160,503	\$ 8,429,974	\$ 9,911,769	\$ 9,274,271	\$ 9,532,652	\$ 10,059,992	\$ 9,423,277	\$ 7,937,288	\$ 8,393,870	\$ -	\$ -	\$ 91,083,266
Other Patient Revenue	130,283.42	130,283.42	130,283.92	130,283.42	130,283.42	130,283.16	130,283.34	130,283.34	130,283.41	130,283.41	-	-	1,302,834.26
Net Patient Revenue	2,467,813	1,768,242	2,638,646	1,915,476	2,177,032	2,118,003	2,024,789	1,773,810	1,565,850	1,545,474	-	-	19,995,135
Collection %	21.84%	16.37%	24.12%	16.38%	19.23%	18.38%	16.94%	16.03%	16.71%	15.76%	-	-	18.21%
Grant Funds	-	54,673	18,224	-	18,224	18,224	18,224	86,648	142,693	11,401	-	-	368,313
Other Revenue	7,425	7,733	16,134	7,057	4,337	12,547	6,043	7,799	9,190	7,879	-	-	86,144
Total Other Revenues	7,425	62,406	34,359	7,057	22,561	30,771	24,267	94,447	151,883	19,281	-	-	454,457
Total Revenues	2,475,238	1,830,648	2,673,004	1,922,533	2,199,593	2,148,774	2,049,056	1,868,257	1,717,733	1,564,755	-	-	20,449,592
<i>Direct Operational Expenses:</i>													
Salaries and Wages	1,604,655	1,584,048	1,521,075	1,591,064	1,488,697	1,523,886	1,595,424	1,679,431	1,389,123	1,584,546	-	-	15,561,949
Benefits	446,177	439,522	395,002	439,253	415,974	432,233	445,287	442,850	426,077	437,338	-	-	4,319,713
Purchased Services	129,360	389,103	323,031	140,719	206,736	252,163	334,495	502,724	281,845	419,861	-	-	2,980,037
Medical Supplies	111,576	64,495	150,782	93,202	153,498	60,527	108,801	205,620	82,326	112,368	-	-	1,143,196
Other Supplies	51,377	47,854	121,939	80,959	64,124	107,396	61,029	67,981	56,268	77,376	-	-	736,104
Contracted Physician Expense	585,248	1,128,212	1,167,852	535,130	977,758	713,434	653,879	983,801	753,972	1,244,477	-	-	8,743,766
Drugs	87,498	39,046	51,899	80,882	90,491	52,157	78,069	101,610	111,508	68,176	-	-	761,335
Repairs & Maintenance	152,041	98,566	196,547	259,705	105,261	109,994	256,623	122,789	119,816	123,560	-	-	1,544,903
Lease & Rental	72,590	51,707	65,398	73,195	51,184	64,525	24,135	57,017	62,957	48,607	-	-	571,315
Utilities	12,394	123,994	72,238	52,890	85,178	42,838	83,625	92,761	59,898	72,285	-	-	698,301
Other Expense	52,007	59,552	68,441	34,917	99,995	73,987	56,068	70,907	62,836	19,970	-	-	598,681
Insurance	12,637	5,661	11,496	11,496	11,496	11,496	11,496	16,466	14,778	15,560	-	-	122,583
Total Operational Expenses	3,317,559	4,031,762	4,145,700	3,393,413	3,750,593	3,444,436	3,708,932	4,343,959	3,421,405	4,224,123	-	-	37,781,881
Net Performance before Depreciation & Overhead Allocations	(842,321)	(2,201,114)	(1,472,695)	(1,470,879)	(1,551,000)	(1,295,662)	(1,659,876)	(2,475,701)	(1,703,672)	(2,659,369)	-	-	(17,332,290)
Depreciation	281,892	281,892	270,170	277,897	276,806	276,922	276,409	283,689	280,942	274,129	-	-	2,780,748
<i>Overhead Allocations:</i>													
Risk Mgt	15,924	27,580	14,116	(26,243)	2,985	3,718	3,823	697	502	545	-	-	43,645
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	8,764	8,764	8,764	8,764	8,940	9,788	9,225	9,254	8,800	9,077	-	-	90,093
Administration	42,751	44,720	36,228	45,819	40,724	45,735	42,663	42,663	42,663	42,663	-	-	426,627
Human Resources	40,021	40,952	41,667	46,227	38,875	37,840	37,173	42,027	38,817	44,449	-	-	408,049
Legal	11,073	20,375	13,855	59,669	26,750	(941)	21,797	21,797	21,797	21,797	-	-	217,968
Records	11,161	11,045	10,385	11,394	8,968	10,713	9,804	12,249	10,690	11,895	-	-	108,303
Compliance	9,887	12,321	6,171	10,754	7,134	22,114	7,789	12,040	12,211	18,002	-	-	118,422
Planning/Research	2,293	2,194	2,069	2,269	730	-	-	-	197	197	-	-	9,757
Finance	41,747	56,276	38,738	67,951	39,704	45,338	64,439	53,004	45,217	48,923	-	-	500,837
Public Relations	11,089	10,896	14,269	12,781	12,115	14,146	15,622	20,306	14,888	28,087	-	-	153,799
Information Technology	137,594	118,581	166,609	148,888	140,639	155,154	148,555	215,234	156,193	213,520	-	-	1,600,968
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	6,823	6,443	3,681	4,435	3,448	3,028	2,819	3,129	2,821	5,734	-	-	42,362
Managed Care Contract	11,284	13,253	10,022	12,125	10,665	11,549	10,663	14,841	10,631	12,104	-	-	117,139
Total Overhead Allocations	349,911	373,400	366,576	404,832	341,677	358,183	374,371	447,240	364,831	456,943	-	-	3,837,965
Total Expenses	3,949,362	4,687,053	4,782,446	4,076,142	4,369,077	4,079,541	4,359,711	5,074,888	4,067,178	4,955,195	-	-	44,400,594
Net Margin	\$ (1,474,124)	\$ (2,856,405)	\$ (2,109,441)	\$ (2,153,609)	\$ (2,169,484)	\$ (1,930,767)	\$ (2,310,655)	\$ (3,206,631)	\$ (2,349,445)	\$ (3,390,441)	\$ -	\$ -	\$ (23,951,002)
General Fund Support/ Transfer In	\$ 1,192,232	\$ 2,595,059	\$ 1,611,915	\$ 2,104,538	\$ 1,873,587	\$ 1,725,722	\$ 1,961,944	\$ 2,920,442	\$ 1,931,324	\$ 1,583,237	\$ -	\$ -	\$ 19,500,000

Lakeside Medical Center
Statistical Information

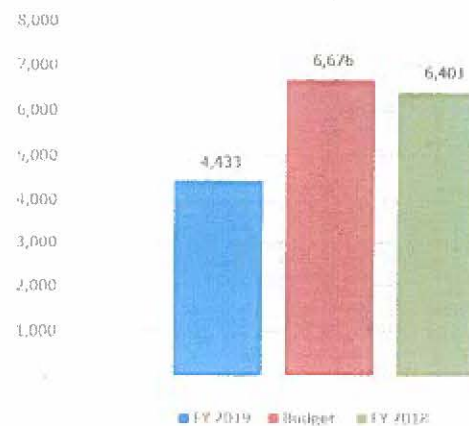
	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total
Admissions																
Newborn	28	22	28	21	19	9	13	10	14	20	-	-	184	341	(46.1%)	374
Pediatrics	20	18	13	16	13	10	7	3	2	6	-	-	108	202	(46.6%)	186
Adult	111	130	152	144	128	106	125	96	74	87	-	-	1,153	1,507	(23.5%)	1,437
Total	159	170	193	181	160	125	145	109	90	113	-	-	1,445	2,050	(29.5%)	1,997
Adjusted Admissions	457	454	480	462	399	385	457	410	365	459	-	-	4,328	4,553	(5.0%)	4,695
Patient Days																
Med Surg 2nd and 3rd Floor (14 beds)	88	94	75	69	80	90	74	52	26	36	-	-	684	1,108	(38.3%)	1,126
Pediatrics (12 beds)	56	79	54	45	54	37	21	29	14	22	-	-	411	739	(44.4%)	768
Telemetry (22 beds)	190	243	275	287	270	218	278	181	111	121	-	-	2,174	2,986	(27.2%)	2,812
ICU (6 beds)	73	73	49	78	66	85	59	65	53	45	-	-	646	957	(32.5%)	748
Obstetrics (16 beds)	72	66	80	58	51	33	36	30	42	50	-	-	518	886	(41.5%)	947
Total (70 beds)	479	555	533	537	521	463	468	357	246	274	-	-	4,433	6,676	(33.6%)	6,401
Adjusted Acute Patient Days	1,378	1,482	1,326	1,371	1,298	1,426	1,475	1,343	997	1,113	-	-	13,208	14,826	(10.9%)	15,014
Other Key Inpatient Statistics																
Occupancy Percentage	22%	26%	25%	25%	27%	21%	22%	18%	12%	13%	-	-	21%	31%	(33.6%)	30%
Average Daily Census (excl. newborns)	15.5	18.5	17.2	17.3	18.6	14.9	15.6	11.5	8.2	8.8	-	-	14.6	22.0	(33.4%)	21.0
Average Daily Census (incl. newborns)	17.7	20.3	19.6	18.7	20.1	15.7	16.6	12.3	9.3	10.3	-	-	16.1	24.6	(34.6%)	23.9
Average Length of Stay (excl newborns)	3.86	3.75	3.23	3.36	3.70	3.99	3.55	3.61	3.24	2.95	-	-	3.50	3.91	(10.5%)	3.94
Average Length of Stay (incl newborns)	3.45	3.58	3.15	3.21	3.52	3.90	3.43	3.49	3.11	2.83	-	-	3.36	3.64	(7.7%)	3.63
Case Mix Index- Medicare	1.7578	1.4420	1.6109	1.5723	1.2628	1.2875	1.1895	1.2759	1.1530	1.0982	-	-	1.3884	-	-	1.3896
Case Mix Index- Medicaid	0.7119	1.3270	0.5277	0.4226	0.4350	1.1681	0.7822	0.8108	0.7486	0.7074	-	-	0.8318	-	-	1.2340
Case Mix Index- All Payers	0.9851	1.1229	1.0046	1.0943	1.0419	1.0424	1.0843	1.1240	1.0705	0.9742	-	-	1.0578	-	-	1.0745
Emergency Room and Outpatients																
ER Admissions	127	108	113	131	130	104	114	82	63	58	-	-	1,040	1,026	1.4%	1,184
ER Visits	2,103	1,950	1,983	1,949	2,020	2,157	2,155	2,115	1,736	1,763	-	-	19,931	20,217	(1.4%)	19,548
Outpatient Visits	585	546	417	503	373	345	345	405	373	356	-	-	4,248	7,298	(41.8%)	6,816
ER and Outpatient Visits	2,688	2,496	2,400	2,452	2,393	2,502	2,500	2,520	2,109	2,119	-	-	24,179	26,911	(10.2%)	25,849
Observation Patient Stays	196	163	175	182	218	241	261	257	237	226	-	-	2,156	1,447	49.0%	1,533
Surgery and Other Procedures																
Inpatient Surgeries	39	34	45	33	34	31	30	11	13	14	-	-	284	409	(30.6%)	379
Outpatient Surgeries	4	1	1	2	1	3	6	-	2	-	-	-	20	183	(89.1%)	189
Endoscopies	6	4	5	8	14	2	6	4	2	1	-	-	52	167	(68.9%)	173
Radiology Procedures	2,423	2,377	2,313	2,522	2,269	2,340	2,326	2,417	1,985	2,056	-	-	23,028	21,725	6.0%	22,247
Lab Charges	15,226	14,356	15,018	15,888	14,924	15,341	16,548	15,026	13,024	14,064	-	-	149,415	141,453	5.6%	143,652
Staffing																
Paid FTE	293.02	286.65	284.62	300.71	298.00	292.93	297.60	292.90	297.80	297.64	-	-	294.19	288.87	1.8%	286.69
Paid FTE per Adjusted Occupied Bed	6.59	5.80	6.65	6.80	6.43	6.37	6.05	6.76	8.96	8.29	-	-	6.77	5.92	14.2%	5.80
Operational Performance																
Gross Revenue Per Adj Pat Day	8,199	7,285	8,248	8,535	8,724	8,080	8,107	8,237	9,401	8,817	-	-	8,363	7,425	12.6%	7,325
Net Revenue Per Adj Pat Day	1,791	1,193	1,990	1,398	1,678	1,486	1,373	1,320	1,570	1,389	-	-	1,519	1,619	(6.2%)	1,466
Salaries & Benefits as % of Net Pat Revenue	83%	114%	73%	106%	87%	92%	101%	120%	116%	131%	-	-	99%	87%	13.8%	90%
Labor Cost per Adj Pat Day	1,488	1,365	1,445	1,481	1,468	1,372	1,384	1,580	1,821	1,817	-	-	1,522	1,416	7.5%	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	3,797	-	-	2,901	2,468	17.5%	2,243

LAKESIDE MEDICAL CENTER Inpatient

Patient Days July



Patient Days YTD



Adjusted Patient Days July

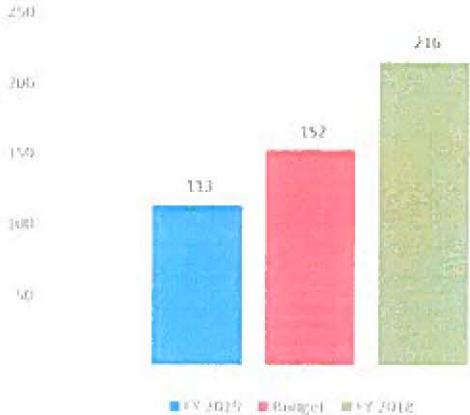


Adjusted Patient Days YTD

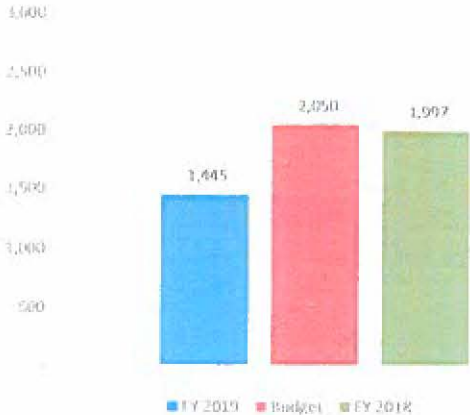


LAKESIDE MEDICAL CENTER Inpatient

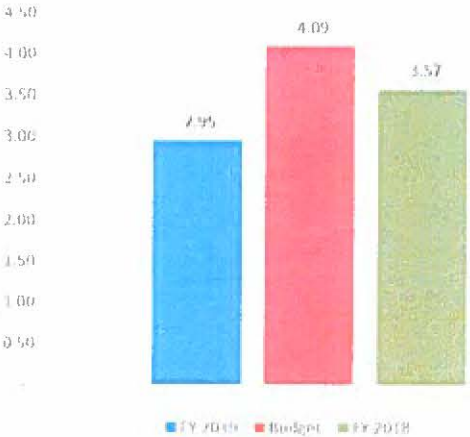
Admissions July



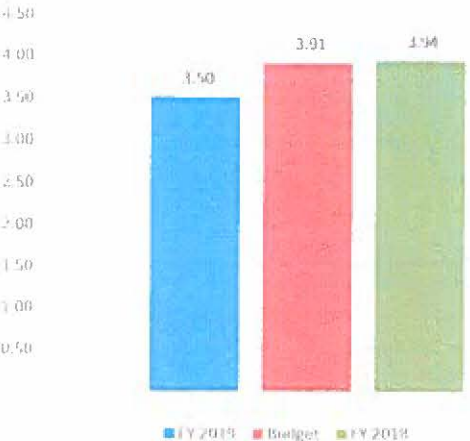
Admissions YTD



Average Length of Stay July



Average Length of Stay YTD

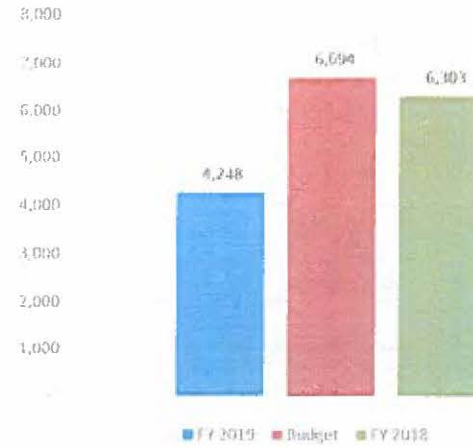


LAKESIDE MEDICAL CENTER Outpatient

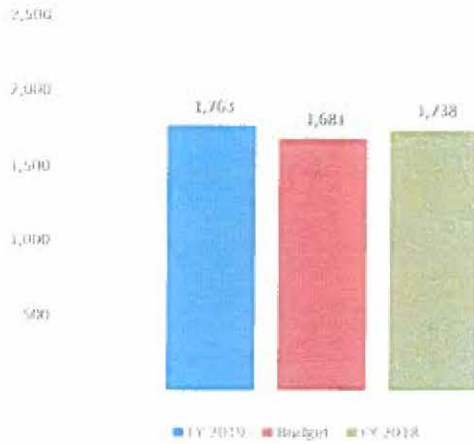
Outpatient Visits July



Outpatient Visits YTD



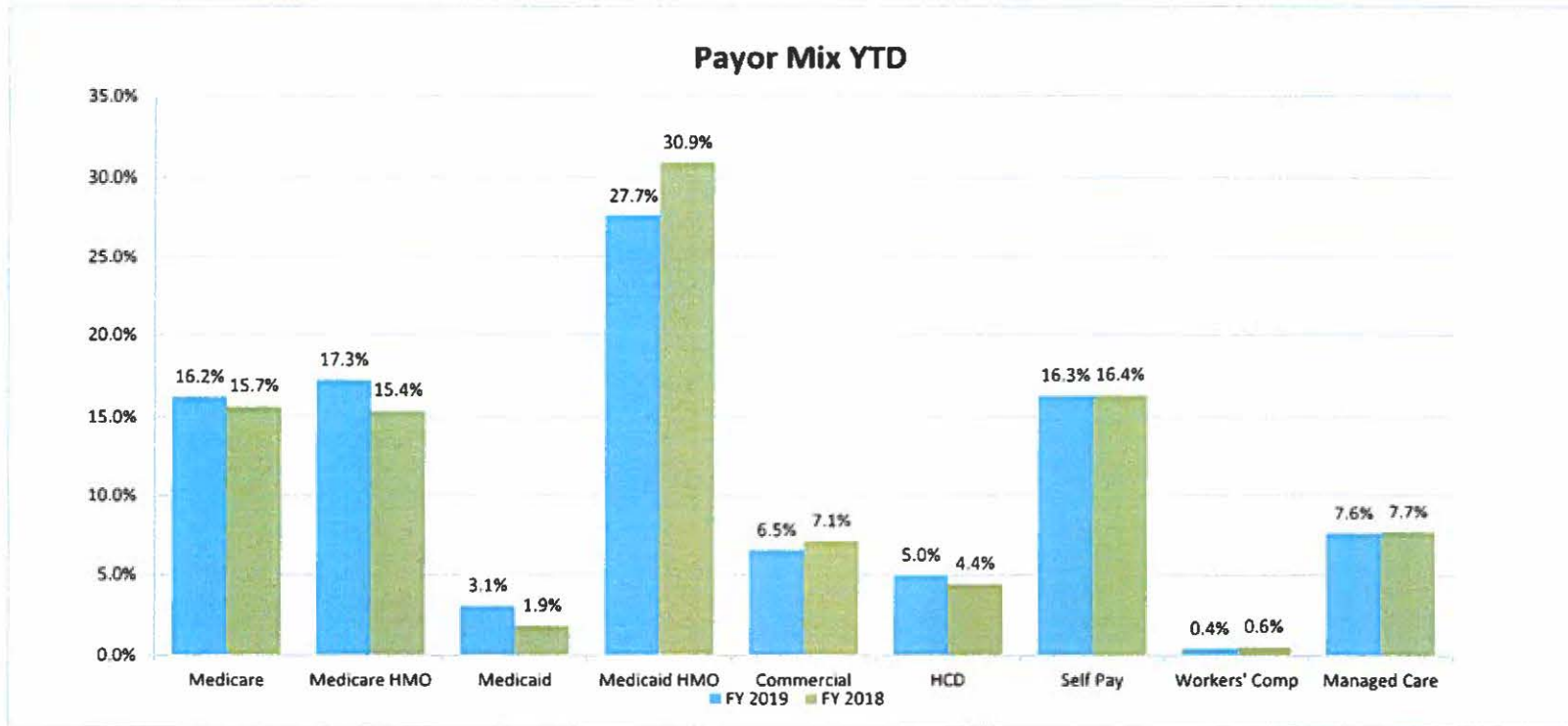
ER Visits July



ER Visits YTD



**LAKESIDE MEDICAL CENTER
Revenue**





SUPPLEMENTAL INFORMATION

HEALTHY PALM BEACHES

Healthy Palm Beaches Statement of Revenues and Expenses

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	Medicaid Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
-	-	-	0.0%	-	-	0.0%	Patient Premiums	-	-	-	0.0%	-	-	0.0%
4,198	2,598	1,600	61.6%	3,683	515	14.0%	Other Revenue	40,937	25,979	14,957	57.6%	37,316	3,621	9.7%
4,198	2,598	1,600	61.6%	3,683	515	14.0%	Total Revenues	40,937	25,979	14,957	57.6%	37,316	3,621	9.7%
<i>Direct Operational Expenses:</i>														
-	-	-	0.0%	-	-	0.0%	Salaries and Wages	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Benefits	-	-	-	0.0%	-	-	0.0%
-	2,750	2,750	100.0%	-	-	0.0%	Purchased Services	21,210	27,500	6,290	22.9%	27,949	6,739	24.1%
-	-	-	0.0%	-	-	0.0%	Medical Supplies	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Other Supplies	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Medical Services	(225)	-	225	0.0%	(75)	150	(200.1%)
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Lease & Rental	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%
703	1,015	312	30.8%	746	43	5.7%	Other Expense	7,329	10,154	2,825	27.8%	(32,586)	(39,915)	122.5%
735	1,598	864	54.0%	959	224	23.3%	Insurance	6,254	15,984	9,730	60.9%	7,957	1,703	21.4%
1,438	5,364	3,926	73.2%	1,705	267	15.6%	Total Operational Expenses	34,568	53,638	19,070	35.6%	3,245	(31,323)	(965.3%)
Net Performance before Overhead														
2,760	(2,766)	5,526	(199.8%)	1,978	782	39.5%	Allocations	6,368	(27,659)	34,028	(123.0%)	34,071	(27,703)	(81.3%)
<i>Overhead Allocations:</i>														
-	-	-	0.0%	-	-	0.0%	Risk Mgt	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Internal Audit	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Palm Springs Facility	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Administration	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Human Resources	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Legal	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Records	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Compliance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Finance	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Information Technology	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Total Overhead Allocations	-	-	-	0.0%	-	-	0.0%
1,438	5,364	3,926	73.2%	1,705	267	15.6%	Total Expenses	34,568	53,638	19,070	35.6%	3,245	(31,323)	(965.3%)
\$ 2,760	\$ (2,766)	\$ 5,526	(199.8%)	\$ 1,978	\$ 782	39.5%	Net Margin	\$ 6,368	\$ (27,659)	\$ 34,028	(123.0%)	\$ 34,071	\$ (27,703)	(81.3%)
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	General Fund Support/Transfer In (net)	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

Healthy Palm Beaches Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Medicaid Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Patient Premiums	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	4,987	4,660	5,305	3,231	2,360	5,026	3,582	3,042	4,547	4,198	-	-	40,937
Total Revenues	4,987	4,660	5,305	3,231	2,360	5,026	3,582	3,042	4,547	4,198	-	-	40,937
<i>Direct Operational Expenses:</i>													
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	5,950	-	9,800	-	-	5,460	-	-	-	-	-	21,210
Medical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	-	(225)	-	-	-	-	-	-	-	-	-	(225)
Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	483	747	871	750	746	1,206	767	766	290	703	-	-	7,329
Insurance	963	963	963	963	963	963	(1,731)	735	735	735	-	-	6,254
Total Operational Expenses	1,446	7,661	1,609	11,513	1,709	2,169	4,497	1,501	1,025	1,438	-	-	34,568
Net Performance before Overhead Allocations	3,541	(3,001)	3,696	(8,282)	650	2,857	(915)	1,541	3,522	2,760	-	-	6,368
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Palm Springs Facility	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,446	7,661	1,609	11,513	1,709	2,169	4,497	1,501	1,025	1,438	-	-	34,568
Net Margin	\$ 3,541	\$ (3,001)	\$ 3,696	\$ (8,282)	\$ 650	\$ 2,857	\$ (915)	\$ 1,541	\$ 3,522	\$ 2,760	\$ -	\$ -	\$ 6,368
General Fund Support/ Transfer In (net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



SUPPLEMENTAL INFORMATION

PRIMARY CARE CLINICS

Primary Care Clinics Statement of Revenues and Expenses

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
1,951,339	1,978,886	(27,547)	(1.4%)	2,072,740	(121,401)	(5.9%)	18,558,490	20,009,885	(1,451,395)	(7.3%)	18,693,458	(134,968)	(0.7%)
400,680	467,467	66,787	14.3%	2,256,497	1,855,817	82.2%	6,717,404	4,710,631	(2,006,773)	(42.6%)	8,371,517	1,654,113	19.8%
751,177	758,716	7,539	1.0%	446,784	(304,393)	(68.1%)	5,143,728	7,682,920	2,539,192	33.0%	3,624,253	(1,519,475)	(41.9%)
270,824	195,654	(75,170)	(38.4%)	106,526	(164,298)	(154.2%)	1,961,936	1,981,231	19,295	1.0%	1,524,366	(437,570)	(28.7%)
1,422,681	1,421,837	(844)	(0.1%)	2,809,807	1,387,127	49.4%	13,823,069	14,374,782	551,713	3.8%	13,520,137	(302,932)	(2.2%)
180,451	237,329	(56,878)	(24.0%)	2,008,457	(1,828,006)	(91.0%)	4,795,721	2,373,389	2,422,332	102.1%	8,429,172	(3,633,451)	-43%
709,109	794,378	(85,269)	(10.7%)	1,271,389	(562,280)	(44.2%)	9,531,143	8,008,492	1,522,651	19.0%	13,602,493	(4,071,351)	(29.9%)
36.34%	40.14%			61.34%			51.36%	40.02%		72.77%			
41,755	612,532	(570,777)	(93.2%)	586,159	(544,404)	(92.9%)	10,389,462	6,944,472	3,444,990	49.6%	6,220,519	4,168,943	67.0%
3,501	14,968	(11,467)	(76.6%)	4,339	(839)	(19.3%)	87,302	154,799	(67,497)	(43.6%)	240,946	(153,644)	(63.8%)
45,256	627,500	(582,244)	(92.8%)	590,499	(545,243)	(92.3%)	10,476,764	7,099,271	3,377,493	47.6%	6,461,465	4,015,299	62.1%
754,365	1,421,878	(667,513)	(46.9%)	1,861,888	(1,107,523)	(59.5%)	20,007,907	15,107,763	4,900,144	32.4%	20,063,958	(56,052)	(0.3%)
<i>Direct Operational Expenses:</i>													
1,327,764	1,385,841	58,077	4.2%	1,165,687	(162,077)	(13.9%)	12,962,687	13,237,283	274,596	2.1%	12,195,990	(766,696)	(6.3%)
371,088	393,935	22,847	5.8%	328,226	(42,862)	(13.1%)	3,527,694	3,760,278	232,584	6.2%	3,310,656	(217,039)	(6.6%)
26,293	62,422	36,129	57.9%	203,204	176,911	87.1%	674,084	644,496	(29,588)	(4.6%)	773,567	99,484	12.9%
37,819	44,531	6,712	15.1%	33,213	(4,606)	(13.9%)	359,692	442,172	82,480	18.7%	398,344	38,652	9.7%
7,498	24,624	17,126	69.6%	7,092	(406)	(5.7%)	369,491	286,975	(82,516)	(28.8%)	132,136	(237,355)	(179.6%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	15,355	15,355	100.0%
86,933	61,626	(25,307)	(41.1%)	-	(86,933)	0.0%	437,302	618,216	180,914	29.3%	-	(437,302)	0.0%
187,348	51,444	(135,904)	(264.2%)	26,987	(160,361)	(594.2%)	618,165	515,508	(102,657)	(19.9%)	436,167	(181,998)	(41.7%)
25,770	21,286	(4,484)	(21.1%)	38,120	12,350	32.4%	386,549	138,921	(247,628)	(178.3%)	416,306	29,757	7.1%
110,647	95,886	(14,761)	(15.4%)	106,145	(4,503)	(4.2%)	1,128,745	1,081,261	(47,484)	(4.4%)	1,175,338	46,592	4.0%
8,155	6,251	(1,904)	(30.5%)	4,134	(4,021)	(97.3%)	58,673	62,510	3,837	6.1%	60,432	1,759	2.9%
31,295	29,157	(2,138)	(7.3%)	33,817	2,522	7.5%	204,101	271,218	67,117	24.7%	237,909	33,808	14.2%
2,377	2,366	(11)	(0.5%)	2,404	27	1.1%	19,089	23,969	4,880	20.4%	17,342	(1,747)	(10.1%)
2,222,987	2,179,369	(43,618)	(2.0%)	1,949,029	(273,958)	(14.1%)	20,746,272	21,082,807	336,535	1.6%	19,169,541	(1,576,731)	(8.2%)
Net Performance before Depreciation & Overhead Allocations													
(1,468,622)	(757,491)	(711,131)	93.9%	(87,141)	(1,381,481)	1,585.3%	(738,365)	(5,975,044)	5,236,679	(87.6%)	894,417	(1,632,783)	(182.6%)

Primary Care Clinics Statement of Revenues and Expenses
 FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
13,379	21,815	8,436	38.7%	15,335	1,956	12.8%	132,131	210,997	78,866	37.4%	168,521	36,389	21.6%
<i>Overhead Allocations:</i>													
318	12,715	12,397	97.5%	9,732	9,414	96.7%	25,497	127,150	101,653	79.9%	100,341	74,844	74.6%
88,382	91,067	2,685	2.9%	52,339	(36,043)	(68.9%)	907,985	910,670	2,685	0.3%	429,670	(478,315)	(111.3%)
5,274	5,559	285	5.1%	5,328	55	1.0%	52,630	55,590	2,960	5.3%	29,772	(22,858)	(76.8%)
21,543	20,787	(756)	(3.6%)	17,709	(3,834)	(21.7%)	192,056	207,870	15,814	7.6%	241,499	49,444	20.5%
24,929	24,923	(6)	(0.0%)	23,099	(1,830)	(7.9%)	249,215	249,230	15	0.0%	246,596	(2,619)	(1.1%)
37,191	34,245	(2,946)	(8.6%)	29,178	(8,013)	(27.5%)	341,407	342,450	1,043	0.3%	290,540	(50,867)	(17.5%)
12,733	12,733	-	0.0%	13,811	1,078	7.8%	127,330	127,330	-	0.0%	108,148	(19,182)	(17.7%)
6,949	8,444	1,495	17.7%	6,255	(694)	(11.1%)	63,269	84,440	21,171	25.1%	66,557	3,288	4.9%
10,516	11,698	1,182	10.1%	6,255	(4,262)	(68.1%)	69,180	116,980	47,800	40.9%	59,408	(9,772)	(16.4%)
115	1,428	1,313	91.9%	1,225	1,110	90.6%	5,697	14,280	8,583	60.1%	16,899	11,202	66.3%
28,580	34,893	6,313	18.1%	25,476	(3,103)	(12.2%)	292,578	348,930	56,352	16.1%	273,361	(19,217)	(7.0%)
16,408	13,149	(3,259)	(24.8%)	8,785	(7,623)	(86.8%)	89,846	131,490	41,644	31.7%	73,287	(16,559)	(22.6%)
124,734	99,679	(25,055)	(25.1%)	74,684	(50,050)	(67.0%)	935,251	996,790	61,539	6.2%	795,412	(139,838)	(17.6%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	13,118	13,118	100.0%
3,350	2,714	(636)	(23.4%)	3,762	413	11.0%	24,757	27,140	2,383	8.8%	34,892	10,136	29.0%
3,670	5,764	2,094	36.3%	7,586	3,916	51.6%	35,518	57,640	22,122	38.4%	56,129	20,611	36.7%
384,692	379,798	(4,894)	(1.3%)	285,225	(99,466)	(34.9%)	3,412,214	3,797,980	385,766	10.2%	2,835,630	(576,584)	(20.3%)
2,621,057	2,580,982	(40,075)	(1.6%)	2,249,589	(371,468)	(16.5%)	24,290,617	25,091,784	801,167	3.2%	22,173,692	(2,116,926)	(9.5%)
\$ (1,866,692)	\$ (1,159,104)	\$ (707,588)	61.0%	\$ (387,701)	\$ (1,478,991)	381.5%	\$ (4,282,711)	\$ (9,984,021)	\$ 5,701,310	(57.1%)	\$ (2,109,733)	\$ (2,172,977)	(103.0%)
108,153	-	(108,153)	0.0%	-	(108,153)	0.0%	-	1,221,688	1,221,688	100.0%	-	-	0.0%
\$ 1,522,720	\$ 1,087,500	\$ (435,220)	(40.0%)	\$ 200,000	\$ (1,322,720)	(661.4%)	\$ 4,150,580	\$ 10,875,000	\$ 6,724,420	61.8%	\$ 2,370,000	\$ (1,780,580)	(75.1%)

Primary Care Clinics Statement of Revenues and Expenses by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Gross Patient Revenue	1,946,640	1,492,722	2,006,898	1,645,818	1,905,360	1,935,491	2,020,946	1,900,160	1,754,116	1,951,339	-	-	18,558,490
Contractual Allowances	629,927	523,761	955,352	869,362	704,192	909,476	911,498	435,376	377,830	400,680	-	-	6,717,004
Charity Care	522,280	370,440	411,855	348,213	541,362	394,786	472,106	689,798	641,710	751,177	-	-	5,143,728
Bad Debt	209,421	136,222	187,946	107,004	224,566	85,698	183,544	283,556	273,154	270,824	-	-	1,961,936
Other Patient Revenue	185,546	460,636	346,606	1,379,115	478,512	490,512	602,746	335,800	335,800	180,451	-	-	4,795,721
Net Patient Revenue	770,557	921,934	798,350	1,700,355	913,751	1,036,042	1,056,544	827,279	797,222	709,109	-	-	9,531,143
Collections %	39.58%	61.80%	39.78%	103.31%	47.96%	53.53%	52.28%	43.54%	45.45%	36.34%	-	-	51.36%
Grant Funds	574,778	606,454	690,034	1,616,221	1,355,777	1,496,682	1,128,976	1,688,647	1,190,138	41,755	-	-	10,389,462
Other Revenue	4,645	8,821	24,768	6,149	3,627	9,704	3,928	4,680	17,480	3,501	-	-	87,302
Total Other Revenues	579,423	615,275	714,802	1,622,369	1,359,404	1,506,386	1,132,904	1,693,328	1,207,618	45,256	-	-	10,476,764
Total Revenues	1,349,980	1,537,209	1,513,151	3,322,725	2,273,156	2,542,428	2,189,447	2,520,606	2,004,840	754,365	-	-	20,007,907
Direct Operational Expenses:													
Salaries and Wages	1,387,450	1,190,417	1,317,029	1,213,339	1,197,291	1,332,097	1,362,818	1,459,040	1,175,441	1,327,764	-	-	12,962,687
Benefits	339,645	322,045	314,881	366,759	347,313	365,610	372,476	372,646	355,232	371,088	-	-	3,527,694
Purchased Services	65,028	68,614	50,770	82,094	51,993	54,666	66,875	128,618	79,133	26,293	-	-	674,084
Medical Supplies	41,828	27,305	14,573	29,201	46,174	32,270	37,924	47,947	44,650	37,819	-	-	359,692
Other Supplies	34,148	3,947	2,672	28,292	36,989	36,467	53,003	133,496	32,979	7,498	-	-	369,491
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	58,809	(461)	19,144	25,930	78,155	25,831	33,980	22,612	86,370	86,933	-	-	437,302
Drugs	47,555	37,534	36,129	31,431	37,448	32,329	72,032	68,819	67,541	187,348	-	-	618,165
Repairs & Maintenance	29,881	36,555	32,150	30,986	31,031	41,024	50,051	39,735	69,365	25,770	-	-	386,549
Lease & Rental	109,171	104,594	104,526	114,021	108,872	133,369	111,536	114,139	117,871	110,647	-	-	1,128,745
Utilities	4,568	6,558	5,313	5,904	4,092	4,376	5,138	8,883	5,686	8,155	-	-	58,673
Other Expense	15,526	(576)	24,682	22,887	23,732	33,511	20,962	10,156	21,928	31,295	-	-	204,101
Insurance	2,425	2,170	2,170	2,170	2,170	2,170	(990)	2,214	2,214	2,377	-	-	19,089
Total Operational Expenses	2,136,034	1,798,702	1,924,039	1,953,014	1,965,259	2,093,719	2,185,804	2,408,304	2,058,410	2,272,987	-	-	20,746,272
Net Performance before Depreciation & Overhead Allocations	(786,055)	(261,492)	(410,887)	1,369,711	307,896	448,708	3,643	112,302	(53,570)	(1,468,622)	-	-	(738,365)
Depreciation	17,256	17,256	5,158	13,224	13,157	13,156	13,156	13,156	13,232	13,379	-	-	132,131
Overhead Allocations:													
Risk Mgt	9,302	16,111	8,246	(15,331)	1,744	2,172	2,233	407	293	318	-	-	25,497
Rev Cycle	86,904	98,059	124,187	100,095	94,850	42,307	91,067	91,067	91,067	88,382	-	-	907,985
Internal Audit	5,120	5,120	5,120	5,120	5,222	5,718	5,389	5,406	5,141	5,274	-	-	52,630
Palm Springs Facility	17,032	16,269	16,141	23,398	19,430	20,583	18,956	18,734	19,969	21,543	-	-	192,056
Administration	24,974	26,124	21,164	26,766	23,790	26,720	24,923	24,884	24,941	24,929	-	-	249,215
Human Resources	33,486	34,265	34,863	38,678	32,527	31,650	31,103	35,165	32,479	37,191	-	-	341,407
Legal	6,468	11,903	8,094	34,857	15,627	(551)	12,733	12,733	12,733	12,733	-	-	127,330
Records	6,520	6,452	6,067	6,656	5,239	6,258	5,727	7,156	6,245	6,949	-	-	63,269
Compliance	5,776	7,197	3,605	6,283	4,168	12,918	4,550	7,033	7,134	10,516	-	-	69,180
Planning/Research	1,340	1,281	1,209	1,325	426	0	-	-	-	115	-	-	5,697
Finance	24,095	32,875	22,630	39,695	23,194	26,486	37,644	30,964	26,415	28,580	-	-	292,578
Public Relations	6,478	6,365	8,336	7,466	7,077	8,264	9,126	11,862	8,464	16,408	-	-	89,846
Information Technology	80,379	69,273	97,329	86,977	82,158	90,638	86,782	125,735	91,245	124,734	-	-	935,251
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	3,986	3,764	2,150	2,591	2,015	1,778	1,647	1,828	1,648	3,350	-	-	24,757
Managed Care Contract	3,421	4,019	3,039	3,676	3,234	3,502	3,233	4,500	3,223	3,670	-	-	35,518
Total Overhead Allocations	315,282	339,079	362,180	368,255	320,701	278,442	335,113	377,474	330,996	384,692	-	-	3,412,214
Total Expenses	2,468,573	2,155,037	2,291,377	2,334,492	2,299,117	2,385,318	2,534,074	2,798,935	2,402,638	2,621,057	-	-	24,290,617
Net Margin	\$ (1,118,593)	\$ (617,827)	\$ (778,226)	\$ 988,232	\$ (25,961)	\$ 157,110	\$ (344,627)	\$ (278,328)	\$ (397,799)	\$ (1,866,692)	\$ -	\$ -	\$ (4,282,711)
Capital	-	-	(13,581)	13,581	1,752	(1,752)	-	112,074	(220,227)	108,153	-	-	-
General Fund Support/ Transfer In	1,101,337	596,437	930,086	-	-	-	-	-	-	1,522,720	-	-	\$ 4,150,580

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

FOR THE TENTH MONTH ENDED JULY 31, 2019

	Clinic Administration	West Palm Beach Clinic	Lantana Clinic	Delray Clinic	Belle Glade Clinic	Jerome Golden Center	Lewis Center	Rams Clinic	Lake Worth Clinic	Jupiter Clinic	West Boca Clinic	Subxone Clinic	Mobile Van	Total
Gross Patient Revenue	-	2,912,675	3,112,764	2,246,620	1,402,311	-	690,195	-	2,251,799	1,003,980	1,307,247	-	285,408	15,212,998
Contractual Allowances	-	1,262,242	1,001,643	1,007,941	601,065	(1,341)	303,552	250	823,309	339,587	539,705	-	103,102	5,981,055
Charity Care	-	716,818	846,902	416,002	227,395	3,585	199,277	(79)	624,460	229,243	252,825	-	70,754	3,587,181
Bad Debt	-	307,945	523,630	302,096	245,076	5,711	126,443	(328)	138,077	38,844	70,411	-	66,086	1,823,991
Total Contractual Allowances and Bad Debt	-	2,287,005	2,372,175	1,726,038	1,073,536	7,955	629,272	(157)	1,585,847	607,673	862,941	-	239,941	11,392,227
Other Patient Revenue	-	698,883	700,437	462,192	314,249	2,926	132,367	-	564,295	173,202	290,688	-	64,649	3,403,888
Net Patient Revenue	-	1,324,553	1,441,026	982,774	643,024	(5,029)	193,290	157	1,230,247	569,509	734,993	-	110,115	7,224,659
Collection %	0.00%	45.48%	46.29%	43.74%	45.85%	0.00%	28.01%	0.00%	54.63%	56.73%	56.22%	0.00%	38.58%	47.49%
Grant Funds	1,115,807	1,138,125	1,101,274	950,547	1,385,334	-	266,663	-	1,092,878	370,766	489,274	242,898	366,991	8,520,559
Other Revenue	29,167	8,058	5,804	3,983	11,573	-	258	-	4,472	8,839	1,404	13,506	6	87,069
Total Other Revenues	1,144,974	1,146,183	1,107,078	954,529	1,396,908	-	266,921	-	1,097,350	379,605	490,678	256,403	366,997	8,607,627
Total Revenues	1,144,974	2,470,736	2,548,104	1,937,303	2,039,932	(5,029)	460,211	157	2,327,597	949,113	1,225,671	256,403	477,112	15,832,286
Direct Operational Expenses:														
Salaries and Wages	1,531,298	1,646,385	1,540,090	1,329,817	864,476	-	361,525	-	1,522,935	553,918	688,089	367,070	233,777	10,639,380
Benefits	311,566	404,550	435,466	409,358	228,477	-	96,023	-	457,226	158,241	193,974	92,706	74,986	2,862,573
Purchased Services	88,147	87,274	62,728	56,268	61,434	-	8,265	-	102,190	55,645	63,856	-	6,095	591,902
Medical Supplies	-	19,086	56,302	13,424	10,799	-	8,161	-	19,903	6,247	7,297	-	663	141,882
Other Supplies	25,273	14,717	39,104	10,065	76,773	-	2,756	-	11,509	4,090	21,965	39,864	4,420	250,536
Contracted Physician Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services	-	54,764	56,562	128,982	43,025	-	7,781	-	92,205	11,695	42,288	-	-	437,302
Drugs	-	145,804	175,019	118,957	55,845	-	5,534	-	41,726	23,229	23,510	24,923	2,315	616,863
Repairs & Maintenance	-	58,158	55,412	56,764	37,877	-	7,002	-	58,047	21,321	32,406	3,000	8,124	338,109
Lease & Rental	50	114,197	131,677	76,201	163,193	5,013	3,962	-	201,090	65,625	104,869	-	-	865,877
Utilities	-	1,106	3,359	1,088	19,140	-	1,995	-	10,603	6,556	5,340	-	-	49,188
Other Expense	113,693	8,921	6,310	7,007	11,934	-	3,575	-	11,346	4,188	6,958	250	3,848	178,030
Insurance	-	3,495	2,715	2,696	936	148	-	-	998	325	360	-	6,985	18,657
Total Operational Expenses	2,070,028	2,558,456	2,564,744	2,210,627	1,573,909	5,161	506,577	-	2,529,779	911,082	1,190,910	527,814	341,212	16,990,299
Net Performance before Depreciation & Overhead Allocations	(925,054)	(87,720)	(16,640)	(273,324)	466,023	(10,190)	(46,366)	157	(202,181)	38,031	34,762	(271,410)	135,900	(1,158,013)
Depreciation	7,035	4,749	3,873	1,498	2,090	663	1,072	111	6,049	4,271	3,996	-	62,500	97,906
Overhead Allocations:														
Risk Mgt	2,613	2,810	2,807	2,481	1,594	-	590	-	3,274	1,122	1,683	1,051	473	20,498
Rev Cycle	-	113,085	112,986	99,854	64,161	-	23,740	-	131,791	45,156	67,730	42,285	19,034	719,822
Internal Audit	5,394	5,799	5,795	5,121	3,291	-	1,218	-	6,759	2,316	3,474	2,169	976	42,311
Palm Springs Facility	170,860	-	-	-	-	-	-	-	-	-	-	-	-	170,860
Administration	25,540	27,460	27,440	24,250	15,580	-	5,770	-	32,010	10,970	16,450	10,270	4,620	200,360
Human Resources	21,186	43,787	41,104	36,727	21,186	-	7,060	-	40,397	15,541	26,838	14,126	5,652	273,605
Legal	13,050	14,030	14,020	12,390	7,960	-	2,950	-	16,350	5,600	8,400	5,250	2,360	102,360
Records	6,485	6,972	6,966	6,156	3,956	-	1,464	-	8,125	2,784	4,176	2,607	1,174	50,864
Compliance	7,090	7,623	7,617	6,731	4,325	-	1,600	-	8,885	3,044	4,566	2,850	1,283	55,616
Planning/Research	584	628	627	554	356	-	132	-	732	251	376	235	106	4,580
Finance	29,987	32,240	32,214	28,468	18,293	-	6,769	-	37,575	12,873	19,311	12,055	5,427	235,213
Public Relations	9,208	9,900	9,892	8,742	5,618	-	2,079	-	11,539	3,953	5,930	3,702	1,667	72,230
Information Technology	95,856	103,058	102,973	91,001	58,476	-	21,636	-	120,112	41,151	61,730	38,536	17,348	751,877
Budget & Decision Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Quality	2,536	2,728	2,727	2,408	1,550	-	574	-	3,176	1,087	1,633	1,021	457	19,897
Managed Care Contract	-	4,423	4,420	3,906	2,510	-	929	-	5,155	1,766	2,650	1,654	745	28,157
Total Overhead Allocations	390,390	374,543	371,589	328,791	208,855	-	76,509	-	425,881	147,613	224,947	137,810	61,321	2,748,249
Total Expenses	2,467,453	2,937,748	2,940,206	2,540,916	1,784,853	5,824	584,158	111	2,961,708	1,062,967	1,419,853	665,624	465,033	19,836,453
Net Margin	\$ (1,322,479)	\$ (467,012)	\$ (392,102)	\$ (603,613)	\$ 255,079	\$ (10,853)	\$ (123,947)	\$ 46	\$ (634,111)	\$ (113,854)	\$ (194,182)	\$ (409,221)	\$ 12,080	\$ (4,004,163)
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/ Transfer In	\$ 4,150,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,150,580

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Primary Care Clinics- Medical Statement of Revenue and Expenses

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
9,863	6,072	(3,791)	(62.4%)	4,125	(5,738)	(139.1%)	97,906	60,720	(37,186)	(61.2%)	44,179	(53,727)	(121.6%)
<i>Overhead Allocations:</i>													
256	10,221	9,965	97.5%	7,635	7,379	96.7%	20,498	102,210	81,712	79.9%	78,718	58,220	74.0%
70,067	72,195	2,128	2.9%	40,560	(29,507)	(72.7%)	719,822	721,950	2,128	0.3%	333,012	(386,810)	(116.2%)
4,240	4,469	229	5.1%	4,180	(59)	(1.4%)	42,311	44,690	2,379	5.3%	23,356	(18,955)	(81.2%)
19,166	18,493	(673)	(3.6%)	15,160	(4,006)	(26.4%)	170,860	184,930	14,070	7.6%	206,729	35,869	17.4%
20,036	20,036	-	0.0%	18,121	(1,915)	(10.6%)	200,360	200,360	-	0.0%	192,304	(8,056)	(4.2%)
29,805	27,444	(2,361)	(8.6%)	22,021	(7,785)	(35.4%)	273,605	274,440	835	0.3%	221,671	(51,934)	(23.4%)
10,236	10,236	-	0.0%	10,835	599	5.5%	102,360	102,360	-	0.0%	85,130	(17,230)	(20.2%)
5,586	6,789	1,203	17.7%	4,907	(679)	(13.8%)	50,864	67,890	17,026	25.1%	52,191	1,327	2.5%
8,454	9,404	950	10.1%	4,907	(3,547)	(72.3%)	55,616	94,040	38,424	40.9%	47,151	(8,464)	(18.0%)
93	1,148	1,056	91.9%	961	869	90.4%	4,580	11,480	6,900	60.1%	10,433	5,853	56.1%
22,976	28,051	5,075	18.1%	19,986	(2,990)	(15.0%)	235,213	280,510	45,297	16.1%	216,750	(18,462)	(8.5%)
13,191	10,572	(2,619)	(24.8%)	6,891	(6,299)	(91.4%)	72,230	105,720	33,490	31.7%	58,056	(14,174)	(24.4%)
100,277	80,135	(20,142)	(25.1%)	58,594	(41,683)	(71.1%)	751,877	801,350	49,473	6.2%	624,017	(127,860)	(20.5%)
-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	8,068	8,068	100.0%
2,693	2,181	(512)	(23.5%)	2,952	259	8.8%	19,897	21,810	1,913	8.8%	27,373	7,476	27.3%
2,910	4,569	1,659	36.3%	5,880	2,970	50.5%	28,157	45,690	17,533	38.4%	43,503	15,346	35.3%
309,985	305,943	(4,042)	(1.3%)	223,590	(86,395)	(38.6%)	2,748,249	3,059,430	311,181	10.2%	2,228,462	(519,786)	(23.3%)
2,169,780	2,070,560	(99,220)	(4.8%)	1,809,522	(360,258)	(19.9%)	19,836,453	20,186,433	349,980	1.7%	17,778,199	(2,058,254)	(11.6%)
\$ (1,632,925)	\$ (951,658)	\$ (681,267)	71.6%	\$ (401,007)	\$ (1,231,917)	307.2%	\$ (4,004,167)	\$ (8,590,362)	\$ 4,586,195	(53.4%)	\$ (2,773,301)	\$ (1,230,866)	(44.4%)
-	-	-	0.0%	-	-	0.0%	-	450,000	450,000	100.0%	-	-	0.0%
\$ 1,522,720	\$ 1,087,500	\$ (435,220)	(40.0%)	200,000	\$ (1,322,720)	(661.4%)	\$ 4,150,580	\$ 10,875,000	\$ 6,724,420	61.8%	\$ 2,370,000	\$ (1,780,580)	(75.1%)

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

FOR THE TENTH MONTH ENDED JULY 31, 2019

	Dental Clinic Administration	West Palm Beach Dental Clinic	Lantana Dental Clinic	Delray Dental Clinic	Belle Glade Dental Clinic	Total
Gross Patient Revenue	-	1,139,671	960,413	851,455	393,955	3,345,492
Contractual Allowances	-	250,471	192,892	181,233	111,754	736,349
Charity Care	-	469,287	473,038	466,263	147,960	1,556,547
Bad Debt	-	16,750	88,115	23,706	9,375	137,945
Total Contractual Allowances and Bad Debt	-	736,507	754,044	671,201	269,088	2,430,841
Other Patient Revenue	-	486,456	363,489	357,305	184,584	1,391,834
Net Patient Revenue	-	889,619	569,858	537,558	309,450	2,306,484
Collection %	-	78.06%	59.33%	63.13%	78.55%	68.94%
Grant Funds	159,341	539,086	453,392	378,394	338,690	1,868,904
Other Revenue	-	-	-	-	233	233
Total Other Revenues	159,341	539,086	453,392	378,394	338,923	1,869,137
Total Revenues	159,341	1,428,705	1,023,250	915,951	648,374	4,175,621
<i>Direct Operational Expenses:</i>						
Salaries and Wages	230,921	715,643	596,008	509,580	271,155	2,323,307
Benefits	52,187	216,269	157,113	159,361	80,192	665,122
Purchased Services	-	23,038	13,819	13,457	31,867	82,181
Medical Supplies	-	78,018	65,866	45,986	27,940	217,810
Other Supplies	(12)	26,847	20,930	12,849	58,341	118,955
Contracted Physician Expense	-	-	-	-	-	-
Medical Services	-	-	-	-	-	-
Drugs	-	106	310	615	272	1,302
Repairs & Maintenance	-	11,544	13,199	12,819	10,878	48,440
Lease & Rental	-	95,596	54,785	51,154	61,333	262,868
Utilities	-	1,314	3,879	1,621	2,671	9,485
Other Expense	1,746	8,785	8,131	1,754	5,655	26,071
Insurance	-	-	-	-	431	431
Total Operational Expenses	284,841	1,177,160	934,039	809,198	550,737	3,755,973
Net Performance before Depreciation & Overhead Allocations	(125,500)	251,546	89,211	106,754	97,637	419,647
Depreciation	-	12,000	5,590	8,513	8,122	34,225
<i>Overhead Allocations:</i>						
Risk Mgt	324	1,573	1,381	1,067	654	4,999
Rev Cycle	-	63,323	55,595	42,933	26,312	188,163
Internal Audit	669	3,248	2,851	2,202	1,349	10,319
Palm Springs Facility	21,196	-	-	-	-	21,196
Administration	3,155	15,380	13,500	10,430	6,390	48,855
Human Resources	2,823	21,186	19,778	15,541	8,475	67,802
Legal	1,620	7,860	6,900	5,330	3,260	24,970
Records	804	3,904	3,427	2,647	1,622	12,405
Compliance	880	4,269	3,748	2,894	1,773	13,564
Planning/Research	72	352	309	238	146	1,117
Finance	3,720	18,055	15,849	12,241	7,500	57,366
Public Relations	1,142	5,544	4,867	3,759	2,303	17,616
Information Technology	11,891	57,714	50,664	39,129	23,975	183,374
Budget & Decision Support	-	-	-	-	-	-
Corporate Quality	318	1,525	1,341	1,038	637	4,859
Managed Care Contract	-	2,477	2,175	1,680	1,029	7,360
Total Overhead Allocations	48,615	206,410	182,385	141,130	85,425	663,965
Total Expenses	333,456	1,395,570	1,122,014	958,841	644,284	4,454,164
Net Margin	\$ (174,115)	\$ 33,135	\$ (98,764)	\$ (42,889)	\$ 4,090	\$ (278,543)
Capital	-	-	-	-	-	-
General Fund Support/ Transfer In	-	-	-	-	\$	-

Primary Care Clinics- Dental Statement of Revenues and Expenses

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%	
394,109	357,379	36,730	10.3%	313,958	80,151	25.5%	Gross Patient Revenue	3,345,492	3,618,884	(273,392)	(7.6%)	3,273,521	71,971	2.2%
38,460	74,612	36,152	48.5%	633,857	595,397	93.9%	Contractual Allowances	736,349	755,526	19,177	2.5%	1,113,808	377,459	33.9%
204,040	166,096	(37,944)	(22.8%)	138,413	(65,627)	(47.4%)	Charity Care	1,556,547	1,681,927	125,380	7.5%	1,257,421	(299,126)	(23.8%)
24,920	15,637	(9,283)	(59.4%)	9,721	(15,199)	(156.4%)	Bad Debt	137,945	158,347	20,402	12.9%	(18,800)	(156,745)	833.8%
267,420	256,345	(11,075)	(4.3%)	781,991	514,570	65.8%	Total Contractuals and Bad Debts	2,430,841	2,595,800	164,959	6.4%	2,352,429	(78,412)	(3.3%)
88,373	89,237	(864)	(1.0%)	809,478	(721,105)	(89.1%)	Other Patient Revenue	1,391,834	892,406	499,428	56.0%	2,915,112	(1,523,278)	(52.3%)
215,062	190,271	24,791	13.0%	341,445	(126,384)	(37.0%)	Net Patient Revenue	2,306,484	1,915,490	390,994	20.4%	3,836,205	(1,529,720)	(39.9%)
54.57%	53.24%			108.76%			Collection %	68.94%	52.93%		117.19%			
2,448	109,872	(107,424)	(97.8%)	111,928	(109,480)	(97.8%)	Grant Funds	1,868,904	1,567,872	301,032	19.2%	1,188,856	680,048	57.2%
-	2,833	(2,833)	(100.0%)	-	-	0.0%	Other Revenue	233	28,330	(28,097)	(99.2%)	34,000	(33,767)	(99.3%)
2,448	112,705	(110,257)	(97.8%)	111,928	(109,480)	(97.8%)	Total Other Revenues	1,869,137	1,596,202	272,935	17.1%	1,222,856	646,281	52.9%
217,510	302,976	(85,466)	(28.2%)	453,373	(235,864)	(52.0%)	Total Revenues	4,175,621	3,511,692	663,929	18.9%	5,059,060	(883,440)	(17.5%)
<i>Direct Operational Expenses:</i>														
229,633	255,805	26,172	10.2%	229,303	(330)	(0.1%)	Salaries and Wages	2,323,307	2,443,328	120,021	4.9%	2,193,661	(129,646)	(5.9%)
66,640	74,410	7,770	10.4%	67,841	1,200	1.8%	Benefits	665,122	710,269	45,147	6.4%	647,671	(17,450)	(2.7%)
7,477	10,131	2,654	26.2%	7,928	452	5.7%	Purchased Services	82,181	116,124	33,943	29.2%	94,541	12,360	13.1%
27,280	26,170	(1,110)	(4.2%)	19,302	(7,978)	(41.3%)	Medical Supplies	217,810	258,179	40,369	15.6%	262,498	44,688	17.0%
3,193	10,769	7,576	70.4%	806	(2,387)	(296.1%)	Other Supplies	118,955	108,650	(10,305)	(9.5%)	28,544	(90,411)	(316.7%)
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%
-	-	-	0.0%	-	-	0.0%	Medical Services	-	-	-	0.0%	-	-	0.0%
-	1,826	1,826	100.0%	16	16	100.0%	Drugs	1,302	18,024	16,722	92.8%	10,947	9,645	88.1%
10,407	12,501	2,094	16.8%	5,675	(4,732)	(83.4%)	Repairs & Maintenance	48,440	54,074	5,634	10.4%	52,675	4,234	8.0%
26,194	24,393	(1,801)	(7.4%)	33,158	6,964	21.0%	Lease & Rental	262,868	265,318	2,450	0.9%	334,309	71,441	21.4%
1,557	748	(809)	(108.1%)	782	(774)	(98.9%)	Utilities	9,485	7,480	(2,005)	(26.8%)	8,188	(1,297)	(15.8%)
643	4,012	3,369	84.0%	2,335	1,692	72.5%	Other Expense	26,071	34,488	8,417	24.4%	30,079	4,008	13.3%
31	59	28	47.5%	75	44	58.7%	Insurance	431	590	159	26.9%	870	438	50.4%
373,054	420,824	47,770	11.4%	367,222	(5,832)	(1.6%)	Total Operational Expenses	3,755,973	4,016,524	260,551	6.5%	3,663,983	(91,990)	(2.5%)
Net Performance before														
(155,545)	(117,848)	(37,697)	32.0%	86,152	(241,696)	(280.5%)	Depreciation & Overhead Allocations	419,647	(504,832)	924,479	(183.1%)	1,395,077	(975,430)	(69.9%)

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	1,895			16,070	16,428	(2.2%)
Delray	1,355	1,162	1,134	1,180	1,212	1,356	1,283	1,312	1,311	1,306			12,611	14,880	(15.2%)	13,359
Lantana	1,411	1,309	1,261	1,314	1,409	1,424	1,524	1,505	1,434	1,476			14,067	15,788	(10.9%)	12,750
Belle Glade	1,030	790	839	934	806	850	949	819	668	689			8,374	8,093	3.5%	8,665
Jerome Golden Center	-	-	-	-	-	-	-	-	-	-			-	-	0.0%	2,415
Lewis Center	267	233	229	239	246	227	277	271	239	269			2,497	2,252	10.9%	2,093
Lake Worth & Women's Health Care	1,608	1,153	1,104	1,214	1,130	1,466	1,483	1,454	1,299	1,505			13,416	16,220	(17.3%)	14,946
Jupiter Clinic	421	457	418	467	483	502	565	555	522	499			4,889	5,421	(9.8%)	4,940
West Boca & Women's Health Care	1,009	861	781	923	815	900	984	877	850	921			8,921	7,146	24.8%	6,641
Mobile Van	239	186	119	201	200	159	143	151	183	180			1,761	1,876	(6.1%)	-
Suboxone	361	289	222	301	415	476	611	601	556	622			4,454	2,975	49.7%	3,063
Total Clinic Visits	9,362	7,729	7,419	8,507	8,344	8,807	9,617	9,299	8,614	9,362			87,060	91,079	(4.4%)	84,618
Dental Visits																
West Palm Beach	918	722	704	800	792	839	873	813	802	854			8,117	9,184	(11.6%)	8,742
Lantana	653	508	468	616	630	717	646	672	669	787			6,366	9,353	(31.9%)	7,095
Delray	676	522	446	503	535	644	675	574	612	702			5,889	7,023	(16.1%)	6,157
Belle Glade	406	260	230	259	275	292	377	337	329	398			3,163	3,782	(16.4%)	3,707
Total Dental Visits	2,653	2,012	1,848	2,178	2,232	2,492	2,571	2,396	2,412	2,741			23,535	29,342	(19.8%)	25,701
Total Medical and Dental Visits	12,015	9,741	9,267	10,685	10,576	11,299	12,188	11,695	11,026	12,103			110,595	120,421	(8.2%)	110,319
Mental Health Counselors (non-billable)																
West Palm Beach	124	100	103	135	117	110	154	133	164	194			1,334	851	56.8%	994
Delray	137	118	102	117	106	102	126	219	221	148			1,396	843	65.6%	941
Lantana	467	414	368	433	383	265	423	885	467	511			4,616	2,295	101.1%	1,611
Belle Glade	17	21	22	26	18	25	23	20	10	12			194	146	32.9%	149
Lewis Center	268	219	192	235	232	253	283	208	198	215			2,303	966	138.4%	1,353
Lake Worth	173	99	73	190	98	111	76	178	190	216			1,404	1,221	15.0%	1,413
Jupiter	-	-	-	-	-	-	-	-	-	-			-	293	(100.0%)	307
West Boca	-	-	-	-	-	-	-	-	-	-			-	200	(100.0%)	227
Mobile Van	-	-	-	16	40	57	95	78	92	94			472	-	100.0%	-
Total Mental Health Screenings	1,186	971	860	1,152	994	923	1,180	1,721	1,342	1,390			11,719	6,815	72.0%	6,995



SUPPLEMENTAL INFORMATION

MEDICAID MATCH FUND

Medicaid Match Statement of Revenues and Expenditures

FOR THE TENTH MONTH ENDED JULY 31, 2019

Current Month								Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	Patient Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
491,667	491,667	-	0.0%	491,667	-	0.0%	PBC Interlocal	4,916,667	4,916,667	-	0.0%	4,916,667	-	0.0%	
274	414	(140)	(33.8%)	507	(233)	(45.9%)	Other revenue	3,115	4,142	(1,027)	(24.8%)	4,277	(1,162)	(27.2%)	
491,941	492,081	(140)	(0.0%)	492,174	(233)	(0.0%)	Total Revenue	4,919,782	4,920,808	(1,027)	(0.0%)	4,920,944	(1,162)	(0.0%)	
<i>Direct Operational Expenses:</i>															
-	-	-	0.0%	-	-	0.0%	Salaries and Wages	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Benefits	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Purchased Services	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Medical Supplies	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Other Supplies	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Contracted Physician Expense	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Medical Services	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Drugs	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Repairs & Maintenance	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Lease & Rental	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Utilities	-	-	-	0.0%	-	-	0.0%	
1,417,231	1,484,839	67,608	4.6%	1,441,591	24,360	1.7%	Other Expense	14,391,545	14,459,153	67,608	0.5%	14,185,162	(206,383)	(1.5%)	
-	-	-	0.0%	-	-	0.0%	Insurance	-	-	-	0.0%	-	-	0.0%	
1,417,231	1,484,839	67,608	4.6%	1,441,591	24,360	1.7%	Total Operational Expenses	14,391,545	14,459,153	67,608	0.5%	14,185,162	(206,383)	(1.5%)	
Net Performance before Overhead															
(925,290)	(992,758)	67,468	(6.8%)	(949,417)	24,127	(2.5%)	Allocations	(9,471,764)	(9,538,345)	66,581	(0.7%)	(9,264,218)	(207,545)	2.2%	
<i>Overhead Allocations:</i>															
-	-	-	0.0%	-	-	0.0%	Risk Mgt	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Rev Cycle	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Internal Audit	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Legislative Affairs	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Administration	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Human Resources	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Legal	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Records	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Compliance	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Finance	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Communications	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Information Technology	-	-	-	0.0%	-	-	0.0%	
-	-	-	0.0%	-	-	0.0%	Total Overhead Allocations	-	-	-	0.0%	-	-	0.0%	
1,417,231	1,484,839	67,608	4.6%	1,441,591	24,360	1.7%	Total Expenses	14,391,545	14,459,153	67,608	0.5%	14,185,162	(206,383)	(1.5%)	
(925,290)	(992,758)	67,468	(6.8%)	(949,417)	24,127	(2.5%)	Net Margin	(9,471,764)	(9,538,345)	66,581	(0.7%)	(9,264,218)	(207,545)	(2.2%)	
925,290	992,758	(67,468)	(6.8%)	949,417	(24,127)	(2.5%)	General Fund Support	9,471,764	9,538,345	(66,581)	(0.7%)	9,264,218	(207,545)	(2.2%)	
\$ 925,290	\$ 992,758	\$ (67,468)	(6.8%)	\$ 949,417	(24,127)	(2.5%)	Total Transfers In	\$ 9,471,764	\$ 9,538,345	\$ (66,581)	(0.7%)	\$ 9,264,218	\$ 207,545	2.2%	

Medicaid Match Statement of Revenues and Expenditures by Month

	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Year to Date
Patient Revenue	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ -	\$ -	4,916,667
PBC Interlocal	730	142	834	459	33	111	200	169	163	274	-	-	3,115
Other revenue													
Total Revenue	492,397	491,809	492,501	492,126	491,700	491,777	491,866	491,836	491,830	491,941	-	-	4,919,782
<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	1,417,231	-	-	14,391,545
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operational Expenses	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,417,231	-	-	14,391,545
Net Performance before Overhead Allocations	(949,194)	(949,782)	(949,090)	(949,465)	(949,891)	(949,813)	(949,724)	(949,754)	(949,760)	(925,290)	-	-	(9,471,764)
<i>Overhead Allocations:</i>													
Risk Mgt	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev Cycle	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Audit**	-	-	-	-	-	-	-	-	-	-	-	-	-
Legislative Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration**	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Records	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance**	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,441,591	1,417,231	-	-	14,391,545
Net Margin	(949,194)	(949,782)	(949,090)	(949,465)	(949,891)	(949,813)	(949,724)	(949,754)	(949,760)	(925,290)	-	-	(9,471,764)
General Fund Support	949,194	949,782	949,090	949,465	949,891	949,813	949,724	949,754	949,760	925,290	-	-	9,471,764
Total Transfers In	\$ 949,194	\$ 949,782	\$ 949,090	\$ 949,465	\$ 949,891	\$ 949,813	\$ 949,724	\$ 949,754	\$ 949,760	\$ 925,290	\$ -	\$ -	\$ 9,471,764

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

1. Description: Fiscal Year 2019 Budget Transfers

2. Summary:

The Fiscal Year 2019 budget transfers are presented for Board approval.

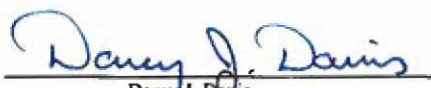
3. Substantive Analysis:

The District's Budget Policy requires that the Board approve all budget transfers greater than or equal to \$250,000 within a fund or between General Fund programs. Budget transfers do not increase or decrease the approved budget. The listing of Fiscal Year 2019 budget transfers requiring approval is attached.

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

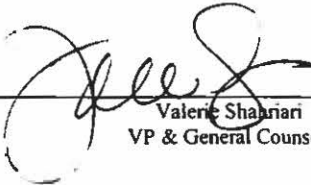
 N/A
 Date Approved

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

6. Recommendation:

Staff recommends the Board approve the Fiscal Year 2019 budget transfers.

Approved for Legal sufficiency:



Valerie Shaariani
VP & General Counsel



Mina Bayik
Director of Finance



Danny J. Davis
Chief Executive Officer

Health Care District of Palm Beach County
 Fiscal Year 2019 Budget Transfers - \$250,000 and Above

Transfer #	Date	Department	Account #	Account Title	Amount	Description
T1901002	10/23/18	CT	564100	Major Movable Equipment	\$710,000	Move funds for CT scanner to correct department
T1901002	10/23/18	Radiology	564100	Major Movable Equipment	(\$710,000)	Move funds for CT scanner to correct department
T1903005	01/07/19	Legal Counsel	545300	Insurance - Liability	\$280,204	Reorganization of Legal and Risk departments
T1903005	01/07/19	Risk Management	545300	Insurance - Liability	(\$280,204)	Reorganization of Legal and Risk departments

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

1. Description: Fiscal Year 2019 Lakeside Medical Center Budget Amendment

2. Summary:

This agenda item provides the Board with the Fiscal Year 2019 budget amendment for Lakeside Medical Center.

3. Substantive Analysis:

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

The extended search for finding the correct physician groups to replace the use of locum tenens was the main factor in Lakeside's expenses exceeding budget.

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	\$1,700,000	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

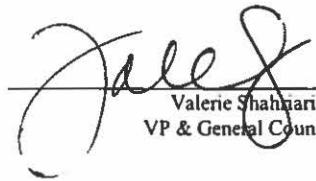
N/A
Date Approved

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

6. Recommendation:

Staff recommends the Board approve the Fiscal Year 2019 Lakeside Medical Center budget amendment through the adoption of Resolution #2019R-002.

Approved for Legal sufficiency:



Valerie Shahhariani
VP & General Counsel



Mina Bayik
Director of Finance



Darcy J. Davis
Chief Executive Officer

BUDGET RESOLUTION #2019R-002

A RESOLUTION OF THE BOARD OF THE HEALTH CARE DISTRICT OF PALM BEACH COUNTY AMENDING THE ADOPTED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019 WHICH WILL ADJUST BUDGETED APPROPRIATIONS.

WHEREAS, the Board of the Health Care District of Palm Beach County, Florida has adopted the Fiscal Year 2018-2019 Budget on the 25th day of September 2018 pursuant to Resolution #2018R-003;

WHEREAS, staff is bringing forward this budget amendment to cover the cost of unanticipated operating expenses;

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

1. The FY 2018-2019 expenditure budget be amended. A copy of the amendment is attached hereto as Exhibit "A."
2. There is hereby appropriated revised amounts (see Exhibit "A") to Lakeside Medical Center.
3. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED the 10th day of September 2019.

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

Brian R. Lohmann
Chair

ATTEST: _____
Sean O'Bannon
Secretary

Health Care District of Palm Beach County
Budget Amendment
Fiscal Year 2018-2019

Lakeside Medical Center Operating Expenses	<u>1,700,000</u>
Total Change in Expenditures	1,700,000
Total Change in District's Use of Reserves	<u><u>(1,700,000)</u></u>

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

1. Description: Low Income Pool Participation for Palm Beach County Hospitals and Federally Qualified Health Centers

2. Summary:

This agenda item presents the Board with a request to approve providing a Local Intergovernmental Transfer for Palm Beach County Hospitals and Federally Qualified Health Centers' for their participation in the 2019-20 Low Income Pool Program.

3. Substantive Analysis:

Through an agreement with the Centers for Medicare and Medicaid Services (CMS), the State of Florida administers the Low Income Pool (LIP) to reimburse health care services for uninsured populations. These health care expenditures may be incurred by the State, by hospitals, federally qualified health centers, community behavioral health providers, or by other provider types for uncompensated care that includes charity care for the uninsured.

The funding for the LIP program is a shared funding between the State, local tax dollars and the federal government. Local governments, such as counties, hospital taxing districts and other state agencies are able to provide funding for the non-federal share of the statewide LIP distributions.

The District has been presented with an opportunity to provide the Local IGT to the State for the 2019-20 LIP program year that will enable to State to draw down additional federal funding for Palm Beach County hospitals and Federally Qualified Health Centers (FQHC). Under the LIP proposal, the hospitals and FQHCs in Palm Beach County stand to receive significant funding if the full local IGT match is provided.

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

Table 1 below identifies the required District Contribution (IGT), the State/Federal Match, and the Hospital/FQHC Benefit for the hospitals and FQHCs in Palm Beach County.

Table 1

Provider Name	District Contribution	State/ Federal Match	Hospital/ FQHC Benefit
Bethesda Healthcare System	\$89,954	\$19,913	\$109,867
Boca Raton Community Hospital	\$17,850	\$3,951	\$21,801
C.L. Brumback/Palm Beach CHD	\$1,209,576	\$1,384,810	\$2,594,386
Delray Medical	\$17,612	\$3,899	\$21,511
Florida Community Health Center*	\$225,000	\$104,901	\$329,901
Foundcare (FQHC)	\$867,844	\$993,570	\$1,861,414
Genesis (FQHC)	\$64,066	\$73,348	\$137,414
Good Samaritan Medical Center	\$37,390	\$8,277	\$45,667
JFK Medical Center	\$89,611	\$19,837	\$109,448
Jupiter Medical Center	\$25,668	\$5,682	\$31,350
Lakeside Medical Hospital	N/A	\$748,348	\$748,348
Palm Beach Gardens Med Ctr	\$30,669	\$6,789	\$37,458
Palms West Hospital	\$22,051	\$4,881	\$26,932
St. Mary's Medical Center	\$2,272,234	\$2,787,293	\$5,059,527
Wellington Regional Med Ctr	\$37,598	8,323	\$45,921
West Boca Med Ctr	\$5,466	\$1,210	\$6,676
Total	\$5,012,589	\$6,175,032	\$11,187,621

* Florida Community Health Center amount aligns proportionately with the charity care provided in Palm Beach County only

**HEALTH CARE DISTRICT BOARD & FINANCE AND AUDIT COMMITTEE
JOINT MEETING
September 10, 2019**

4. Fiscal Analysis & Economic Impact Statement:

	Amount	Budget
Capital Requirements		Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Net Revenue		Yes <input type="checkbox"/> No <input type="checkbox"/>
Annual Expenditures	Up to \$5,012,589	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


N/A

 Date Approved

6. Recommendation:

Staff recommends the Board approve funding the 2019-20 Low Income Program IGT funding for the hospitals and FQHCs listed in Table 1 and authorize the CEO to execute the required Agreements.

Approved for Legal sufficiency:



 Valerie Shahrani
 VP & General Counsel



 Thomas Cleare
 Vice President of Strategy



 Darcy J. Davis
 Chief Executive Officer

