



JOINT BOARD AND FINANCE & AUDIT COMMITTEE MEETING AGENDA

**September 13, 2023 at 4:00PM
1515 N Flagler Drive, Suite 101
West Palm Beach, FL 33401**

Remote Participation Link: <https://zoom.us/j/5507895592?pwd=REZ4TWtYUXowQWNpWTBaVXRzZl dDQT09>

Telephone Dial-in Access: (646) 558-8656 / Meeting ID: 550 789 5592 / Password: 946503

1. Call to Order – Carlos Vidueira, 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. Community Outreach Initiatives Check Presentation (Darcy Davis)
- B. Economic Update (John Grady, Public Trust Advisors)
- C. FY24 Proposed Budget (Jessica Cafarelli)

4. Disclosure of Voting Conflict

5. Public Comment

6. Meeting Minutes

- A. **Staff Recommends a MOTION TO APPROVE:**
Board Meeting Minutes of June 15, 2023 [Pages 1-6]

7. Committee Reports

- 7.1 Finance and Audit Committee – (No Report)
- 7.2 Good Health Foundation Committee – (No Report)
- 7.3 Quality, Patient Safety and Compliance Committee – (No Report)
- 7.4 Lakeside Health Advisory Board – (Commissioner Jackson-Moore)
- 7.5 Primary Care Clinics Board – (Commissioner Jackson-Moore)

8. Consent Agenda – Motion to Approve Consent Agenda Items

HEALTH CARE DISTRICT

A. ADMINISTRATION

8A-1 RECEIVE AND FILE:

September 2023 Internet Posting of District Public Meeting

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

8A-2 RECEIVE AND FILE:

Health Care District Board Attendance [Page 7]

8A-3 Staff Recommends MOTION TO APPROVE:

Health Care District Financial Statements July 2023 [Pages 8- 51]

8A-4 RECEIVE AND FILE:

Internal Audit Update (Jessica Cafarelli) [Pages 52-55]

8A-5 Staff Recommends MOTION TO APPROVE:

FY24 Budget (Jessica Cafarelli) [Pages 56-84]

8A-6 Staff Recommends MOTION TO APPROVE:

Lakeside Health Advisory Board Reappointments (Bernabe Icaza) [Pages 85-86]

8A-7 Staff Recommends MOTION TO APPROVE:

Medical Staff Appointment(s) for Lakeside Medical Center (Belma Andric, MD)
[Pages 87- 88]

8A-8 Staff Recommends MOTION TO APPROVE:

Recredentialing and Privileging of Healey Center Practitioners
(Belma Andric, MD) [Pages 89- 90]

8A-9 RECEIVE AND FILE:

Recent Regulatory Updates and Industry Enforcement Activity (Heather Bokor)
[Pages 91- 107]

9. Regular Agenda

A. ADMINISTRATION

9A-1 Staff Recommends MOTION TO APPROVE:

Low Income Pool Participation for Palm Beach County Federally Qualified Health Centers (Jessica Cafarelli) [Pages 108-109]

9A-2 Staff Recommends MOTION TO APPROVE:

Indirect Medical Education Program (Jessica Cafarelli) [Pages 110-112]

9A-3 Staff Recommends MOTION TO APPROVE:

Medicaid Directed Payment Program-Lakeside Medical Center (Jessica Cafarelli) [Pages 113-114]

9A-4 Staff Recommends MOTION TO APPROVE:

Local Provider Participation Fund for the Directed Payment Program-Palm Beach County (Jessica Cafarelli) [Pages 115- 116]

10. CFO Comments

11. CEO Comments

12. Finance & Audit Committee Member Comments

13. HCD Board Member Comments

14. Establishment of Upcoming Board Meetings

September 27, 2023

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

December 14, 2023

- 2:00PM, Health Care District Board Meeting

15. Motion to Adjourn



**HEALTH CARE DISTRICT OF
PALM BEACH COUNTY
BOARD OF COMMISSIONERS AND
FINANCE & AUDIT COMMITTEE
JOINT SUMMARY MEETING MINUTES
June 15, 2023
1515 N Flagler Drive, Suite101
West Palm Beach, FL 33401**

1. Call to Order

Carlos Vidueira called the meeting to order.

A. Roll Call

Health Care District Board members present: Carlos Vidueira, Chair; Sean O'Bannon, Vice Chair (REMOTE); Tammy Jackson-Moore, Secretary; Patrick Rooney, Jr.; Dr. Jyothi Gunta; Tracy Caruso (REMOTE);

Finance & Audit Committee members present: Rick Sartory; Mark Marciano; and Joseph Gibbons. Sophia Eccleston & Heather Frederick were absent.

Staff present: Darcy Davis, Chief Executive Officer; Dr. Belma Andric, Chief Medical Officer; Bernabe Icaza, VP & General Counsel; Geoffrey Washburn, VP & Chief Human Resources Officer; Candice Abbott, Chief Financial Officer; Regina All, VP & Chief Nursing Officer; Heather Bokor, VP & Chief Compliance, Privacy & Risk Officer; Karen Harris, VP of Field Operations; and Daniel Scott, VP & Chief Information Officer.

Recording/Transcribing Secretary: Heidi Bromley

B. Invocation

Ms. Davis led the invocation.

C. Pledge of Allegiance

The Pledge of Allegiance was recited.

Health Care District Board
Summary Meeting Minutes
June 15, 2023

- 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

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

3. Awards, Introductions and Presentations

- A. Legislative Update

Mr. Forrest provided the Board with a Legislative Update.

- B. Economic Update (John Grady, Public Trust Advisors)

Mr. Grady provided the Board with an Economic Update.

- C. 2021-2022 Annual Institutional Review (Jennifer Dorce-Medard, D.O.)

Dr. Medard presented the Annual Institutional Review for 2021 – 2022.

- D. Behavioral Health Update (Belma Andric, MD & Jon Van Arnam)

Dr. Andric & Mr. Van Arnam provided the Board with a Behavioral Health Update.

At this time, Ms. Davis requested that we re-order the agenda to allow ample time to conduct District business and approve the Tentative Millage Rate while we have a quorum. Ms. Davis requested that the Budget be presented and then we move to the Regular Agenda 9A-1.

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

Health Care District Board
Summary Meeting Minutes
June 15, 2023

E. FY24 Proposed Budget

Ms. Abbott presented the FY 24 proposed budget to the Board.

4. Regular Agenda

A. **ADMINISTRATION**

4A-1 **Staff Recommends MOTION TO APPROVE:**
Tentative Millage Rate

Ms. Abbott stated that the District tax rate in 2023 was 0.7261 mills. The 2023 estimate of taxable values from the County showed an increase of 13% over 2022. The increase in taxable values in conjunction with reducing the millage rate results in an approximately \$8.9 million increase in ad valorem taxes relative to 2023. Staff is recommending the 2024 proposed tentative millage rate be set at 0.6761, which is 5% over the rolled-back rate of 0.6416 and 7% less than the 2023 tax rate.

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Tentative Millage rate of 0.6761 mills. The motion was duly seconded by Commissioner Gunta. There being no opposition, the motion passed unanimously.

Roll Call Vote:

Commissioner Gunta	Yes
Commissioner Caruso	Yes
Commissioner Rooney	Yes
Commissioner Jackson-Moore	Yes
Commissioner O'Bannon	Yes
Chair Vidueira	Yes

5. Awards, Introductions and Presentations (Continued)

A. Branding Update

Representatives Mark Dawson & Amy Agramonte from the Ryan Williams Agency displayed/reviewed various options on how the District could Re-Brand.

6. Disclosure of Voting Conflict

7. Public Comment

Health Care District Board
Summary Meeting Minutes
June 15, 2023

8. Meeting Minutes

A. Staff Recommends a MOTION TO APPROVE: Board Meeting Minutes of April 26, 2023

CONCLUSION/ACTION: Commissioner Jackson-Moore made a motion to approve the Board Meeting Minutes of April 26, 2023. The motion was duly seconded by Commissioner Gunta. There being no opposition, the motion passed unanimously.

9. Committee Reports

9.1 Finance and Audit Committee – No Report

9.2 Good Health Foundation – No Report

9.3 Quality, Patient Safety and Compliance Committee

Ms. Davis stated that the Quality, Patient Safety and Compliance committee met earlier. Ms. Bokor provided an update on the Compliance, Privacy and Ethics Program. Both the Corporate Quality and Risk Dashboards were reviewed.

9.4 Lakeside Health Advisory Board

Ms. Jackson-Moore stated that the Lakeside Health Advisory Board met on June 7th. Ms. Moreland gave a Hospital Update and stated that the new 3D Mammography and Bone Density machines are set to be installed by the end of this month. Additional implementations: new Anesthesia machines and automation of the Blood Bank and EKG (Muse) processes. Mr. Washburn gave an update on Recruitment Initiatives.

9.5 Primary Care Clinics Board

Commissioner Jackson-Moore stated on 1/25/2023, the Board voted Alicia Ottmann, as the Project Director for the Primary Care Clinics. A 3-year contract was signed with FAU to integrate their resident physicians into our health centers, thus providing a resource of expertise in the field of psychiatry and increased access to care. Initial appointment availability is planned at Mangonia Park and Delray Beach Health Centers in mid-July, with a contract start date of 07/03/23. On 04/27/23 the Board voted to apply for a change in scope with HRSA, which would introduce general surgery as an in-scope specialty under the FQHC's. The specialty clinic would be located at the Belle Glade location, and if approved will increase needed services such as wound-care and colonoscopies. This aligns with HCDPBC's vision and need for employed surgeons to cover LMC. On 05/24/23 the

Health Care District Board
Summary Meeting Minutes
June 15, 2023

Board held their annual meeting, during which the election of officers produced a new treasurer and secretary. The clinics 3-year strategic plan was reviewed and discussed.

10. Consent Agenda – Motion to Approve Consent Agenda Items

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

HEALTH CARE DISTRICT

A. ADMINISTRATION

10A-1 RECEIVE AND FILE:

June 2023 Internet Posting of District Public Meeting

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

10A-2 RECEIVE AND FILE

Health Care District Board Attendance

10A-3 Staff Recommends a MOTION TO APPROVE:

Health Care District Financial Statements April 2023

10A-4 RECEIVE AND FILE:

Recent Regulatory Updates, Industry Enforcement Activity, and Florida Legislation

10A-5 Staff Recommends a MOTION TO APPROVE:

Recredentialing and Privileging of Healey Center Practitioner(s)

DISTRICT HOSPITAL HOLDINGS, INC.

B. ADMINISTRATION

10B-1 Staff Recommends a MOTION TO APPROVE:

Medical Staff Appointment(s) for Lakeside Medical Center

11. HCD Board Member Comments

12. CEO Comments

Ms. Davis stated that the Healey Center was recognized as a 2023 Bronze National Quality Award recipient by the American Health Care Association and National Center for

Health Care District Board
Summary Meeting Minutes
June 15, 2023

Assisted Living. Also, I would like to welcome Tammy Jackson-Moore and Dr. Jyothi Gunta to this committee.

13. Establishment of Upcoming Board Meetings

September 13, 2023

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

September 27, 2023

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

December 14, 2023

- 2:00PM, Health Care District Board Meeting

14. Motion to Adjourn

There being no further business, the meeting was adjourned.

Tammy Jackson-Moore, Secretary

Date

**HEALTH CARE DISTRICT
BOARD OF COMMISSIONERS**

Board Meeting Attendance Tracking for 2023

	1/26/23	4/26/23	6/15/23	9/13/23	9/27/23	12/14/23
Dr. Alina Alonso	X	N/A	N/A	NA	N/A	N/A
Sean O'Bannon	X	X	REMOTE			
Tammy Jackson-Moore	X	X	X			
Patrick Rooney	X	X	X			
Tracy Caruso	X	ABSENT	REMOTE			
Carlos Vidueira	X	X	X			
Dr. Jyothi Gunta	N/A	X	X			

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING September 13, 2023

1. Description: Health Care District Financial Report July 2023

2. Summary:

The July 2023 financial statements for the Health Care District are presented for Finance and Audit Committee review and Board approval.

3. Substantive Analysis:

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

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


 JESSICA CAFARELLI
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

N/A

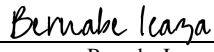
 Date

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

6. Recommendation:

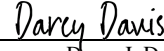
Staff recommends the Board approve the Health Care District July 2023 YTD financial statements.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F70B-6706-4C9A-8000-000000000000
Bernabe Icaza
SVP & General Counsel

DocuSigned by:

CA6A21F2-2E04-4341-8000-000000000000
Jessica Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:

77A3B939-A147-47A5-8000-000000000000
Darcy Davis
Chief Executive Officer



MEMO

To: Finance & Audit Committee

From: Jessica Cafarelli, Interim VP & Chief Financial Officer

Date: September 13, 2023

Subject: Management Discussion and Analysis as of July 2023 Health Care District Financial Statements

The July statements represent the financial performance through the tenth month of the 2023 fiscal year for the Health Care District. Total revenue year to date (YTD) of \$254.3M is favorable to budgeted revenue of \$240.9M by \$13.4M or 5.6%. Operational expenditures YTD are \$27.6M favorable to budget or 13.0%. YTD, the consolidated net margin is \$65.4M, with a favorable variance to budget of \$41.3M.

The General Fund YTD total revenue of \$193.0M is favorable to budget of \$183.4M by \$9.6M. This overall favorable variance is due to unrealized gain, and interest earnings from investments. The unrealized gain on investment of \$2.1M represents an increase in current market value of the investment portfolio held by the District. Changing interest rates are favorably impacting the portfolio's value, however, this increase in portfolio value would only be realized should the District liquidate its portfolio or underlying investments. Repositioning of cash to short term investments is also taking advantage of the rising interest rate. Expenditures in the General Fund YTD before overhead allocation are favorable to budget by \$18.9M or 17.4%. Significant categories of favorable YTD budget variances include; salaries, wages and benefits of 2.8M, purchased services of \$6.2M, other supplies of \$376k, medical services of \$7.8M, repairs and maintenance of \$502k, lease and rental of \$303k, insurance of \$768k, and sponsored programs of \$478k. Noted favorable variances are anticipated to be a result of expense timing, as well as personnel vacancies. Other expenses are unfavorable to budget by (\$536k) primarily due to tax collector fees paid not aligning with budget spread. This is expected to be a timing difference.

The General Fund YTD has a net margin of \$119.8M versus a budgeted net margin of \$95.5M, for a favorable net margin variance of \$24.3M or 25.4%.



The Healey Center total revenue YTD of \$15.8M was favorable to budget by \$1.0M. This favorable variance is primarily due to lower contractual allowances, less charity care being recognized, and settlement payments increasing other revenue. Total YTD operating expenses before overhead allocation of \$17.9M were favorable to budget by \$522k or 2.8%. This favorable variance is mainly due to savings in the categories of salaries, wages, and benefits of \$245k, and purchased services of \$215k. Timing of these expenses are the primary reason for savings. The YTD net margin after overhead allocations for the Healey Center was a loss of (\$5.4M) compared to the budgeted loss of (\$7.6M) for a favorable variance of \$2.2M or (29.3%).

Lakeside Medical Center total revenue YTD of \$21.7M was favorable to budget by \$1.4M or 6.7%. This favorable variance mainly resulted from less contractual allowances, charity care and bad debt write off than anticipated. Net patient revenue YTD of \$21.4M was over budget by \$1.4M or 7.0%. Total operating expenses YTD of \$36.9M were favorable to budget by \$3.7M or 9.1%. The YTD net margin after overhead allocations at Lakeside Medical Center was a loss of (\$25.6M) compared to a budgeted loss of (\$32.7M) for a favorable variance of \$7.1M or (21.7%).

The Primary Care Clinics total revenue YTD of \$18.9M was favorable to budget by \$1.3M or 7.6%. Net patient revenue YTD was unfavorable to budget by (\$89k) or (1.1%). Total operating expenses YTD for the clinics are favorable to budget by \$4.6M or 14.9%. This favorable variance is primarily due to salaries, wages, and benefits \$3.0M, purchased services \$300k, medical supplies of \$243k, other supplies of \$359k, repair and maintenance of \$173k, and lease and rental of \$501k. Expense timing is the primary reason for savings as well as personnel vacancies earlier in the fiscal year. Total net margin YTD after overhead allocations for the Primary Care Clinics is a loss of (\$14.3M), compared to budgeted loss of (\$22.1M) for a favorable variance of \$7.7M or (35.1%).

Cash and investments have a combined balance of \$240.7M, of which \$4k is restricted. Due from other governments of \$7.5M includes grants receivable of \$5.0M and tax collector receivable of \$2.4M. Total net position for all funds combined is \$280.2M.

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 2,796,249	\$ 2,574,325	\$ 221,924	8.6%	\$ 2,240,758	\$ 555,491	24.8%
5,129,625	3,672,934	1,456,691	39.7%	2,569,803	2,559,822	99.6%
1,250,000	1,521,611	(271,611)	(17.9%)	1,250,000	-	-
733,627	850,223	(116,596)	(13.7%)	1,265,604	(531,977)	(42.0%)
305,175	105,106	200,069	190.3%	86,320	218,855	253.5%
111,061	(500,000)	611,061	(122.2%)	925,774	(814,713)	(88.0%)
-	-	-	-	5,720	(5,720)	-
175,776	19,652	156,124	794.4%	25,251	150,525	596.1%
\$ 10,501,512	\$ 8,243,851	\$ 2,257,661	27.4%	\$ 8,369,230	\$ 2,132,282	25.5%
6,567,577	8,050,135	1,482,558	18.4%	7,157,696	590,119	8.2%
2,107,759	2,401,989	294,230	12.2%	2,180,597	72,838	3.3%
1,521,913	2,095,912	573,999	27.4%	1,325,928	(195,985)	(14.8%)
(360,332)	309,129	669,461	216.6%	252,215	612,548	242.9%
501,622	453,687	(47,935)	(10.6%)	312,484	(189,138)	(60.5%)
455,315	655,382	200,066	30.5%	784,763	329,448	42.0%
1,529,298	1,396,769	(132,528)	(9.5%)	1,388,093	(141,205)	(10.2%)
684,662	1,556,404	871,742	56.0%	493,777	(190,884)	(38.7%)
131,340	164,749	33,410	20.3%	273,608	142,268	52.0%
1,020,842	1,060,160	39,318	3.7%	533,459	(487,383)	(91.4%)
363,149	424,759	61,610	14.5%	328,440	(34,709)	(10.6%)
173,436	140,963	(32,473)	(23.0%)	165,483	(7,953)	(4.8%)
510,369	1,273,954	763,585	59.9%	261,329	(249,040)	(95.3%)
85,110	158,003	72,893	46.1%	88,651	3,541	4.0%
793,656	836,492	42,836	5.1%	801,951	8,295	1.0%
\$ 16,085,715	\$ 20,978,487	\$ 4,892,772	23.3%	\$ 16,348,474	\$ 262,759	1.6%
\$ (5,584,203)	\$ (12,734,636)	\$ 7,150,433	(56.1%)	\$ (7,979,244)	\$ 2,395,041	(30.0%)
390,371	410,248	19,878	4.8%	394,180	3,810	1.0%
16,476,086	21,388,735	4,912,649	23.0%	16,742,654	266,568	1.6%
\$ (5,974,574)	\$ (13,144,885)	\$ 7,170,311	(54.5%)	\$ (8,373,425)	\$ 2,398,851	(28.6%)
1,155,884	1,886,928	731,044	38.7%	997,493	(158,391)	(15.9%)
702,192	-	702,192	-	14,235	687,957	4,832.9%
\$ (6,428,266)	\$ (15,031,813)	\$ 8,603,547	(57.2%)	\$ (9,356,682)	\$ 2,928,417	(31.3%)

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Revenues:							
Ad Valorem Taxes	\$ 178,510,177	\$ 178,292,925	\$ 217,252	0.1%	\$ 155,432,771	\$ 23,077,406	14.8%
Net Patient Service Revenue	39,371,805	38,178,403	1,193,402	3.1%	40,601,759	(1,229,954)	(3.0%)
Intergovernmental Revenue	15,248,275	15,216,108	32,168	0.2%	15,376,447	(128,172)	(0.8%)
Grants	9,178,553	10,351,685	(1,173,132)	(11.3%)	12,914,193	(3,735,640)	(28.9%)
Interest Earnings	5,207,981	1,051,060	4,156,921	395.5%	866,788	4,341,192	500.8%
Unrealized Gain/(Loss)-Investments	2,111,823	(5,000,000)	7,111,823	(142.2%)	(4,977,901)	7,089,725	(142.4%)
Other Financial Assistance	738,416	381,143	357,273	93.7%	2,251,919	(1,513,503)	(67.2%)
Other Revenue	3,936,549	2,454,530	1,482,019	60.4%	2,687,838	1,248,711	46.5%
Total Revenues	\$ 254,303,580	\$ 240,925,854	\$ 13,377,726	5.6%	\$ 225,153,815	\$ 29,149,764	12.9%
Expenses:							
Salaries and Wages	76,522,193	83,318,202	6,796,009	8.2%	73,073,475	(3,448,718)	(4.7%)
Benefits	22,413,143	24,018,423	1,605,280	6.7%	21,581,698	(831,445)	(3.9%)
Purchased Services	14,173,416	20,959,119	6,785,703	32.4%	15,039,554	866,138	5.8%
Medical Supplies	2,440,808	3,091,287	650,479	21.0%	2,076,097	(364,710)	(17.6%)
Other Supplies	3,353,231	4,537,170	1,183,939	26.1%	3,394,773	41,542	1.2%
Contracted Physician Expense	6,162,640	6,553,817	391,177	6.0%	7,202,465	1,039,826	14.4%
Medicaid Match	14,022,134	13,967,694	(54,440)	(0.4%)	14,059,410	37,276	0.3%
Medical Services	7,610,972	15,564,038	7,953,065	51.1%	6,271,457	(1,339,515)	(21.4%)
Drugs	1,328,365	1,647,493	319,128	19.4%	1,289,752	(38,613)	(3.0%)
Repairs and Maintenance	10,051,931	10,601,599	549,668	5.2%	7,973,045	(2,078,886)	(26.1%)
Lease and Rental	3,342,992	4,247,592	904,600	21.3%	3,344,596	1,604	-
Utilities	1,455,877	1,409,627	(46,251)	(3.3%)	1,295,229	(160,648)	(12.4%)
Other Expense	13,491,495	12,870,077	(621,419)	(4.8%)	10,704,819	(2,786,676)	(26.0%)
Insurance	829,610	1,580,026	750,416	47.5%	849,656	20,046	2.4%
Sponsored Programs.	7,886,778	8,364,922	478,144	5.7%	8,053,402	166,624	2.1%
Total Operating Expenses	\$ 185,085,586	\$ 212,731,087	\$ 27,645,501	13.0%	\$ 176,209,428	\$ (8,876,158)	(5.0%)
Net Performance before Depreciation & Overhead Allocations	\$ 69,217,994	\$ 28,194,767	\$ 41,023,227	145.5%	\$ 48,944,388	\$ 20,273,606	41.4%
Depreciation	3,863,967	4,102,484	238,517	5.8%	3,911,636	47,669	1.2%
Total Expenses	188,949,553	216,833,570	27,884,017	12.9%	180,121,064	(8,828,489)	(4.9%)
Net Margin	\$ 65,354,027	\$ 24,092,284	\$ 41,261,743	171.3%	\$ 45,032,751	\$ 20,321,276	45.1%
Capital	6,665,814	18,869,281	12,203,468	64.7%	3,150,065	(3,515,749)	(111.6%)
Capital Contribution	3,624,458	-	3,624,458	-	940,049	2,684,409	285.6%
Reserves - Added/(Used)	\$ 62,312,671	\$ 5,223,002	\$ 57,089,669	1,093.0%	\$ 42,822,735	\$ 19,489,936	45.5%

	General Fund	Medicaid Match	Capital Funds	Healey Center	Healthy Palm Beaches	Lakeside Medical	Primary Care Clinics	Total
Revenues:								
Ad Valorem Taxes	\$ 178,510,177	-	-	-	-	-	-	\$ 178,510,177
Net Patient Service Revenue	2,213,701	-	-	7,541,878	-	21,365,227	8,251,000	39,371,805
Intergovernmental Revenue	2,748,275	4,916,667	-	7,583,333	-	-	-	15,248,275
Grants	-	-	-	-	-	174,752	9,003,801	9,178,553
Interest Earnings	5,186,445	2,949	3,200	7,950	-	7,437	-	5,207,981
Unrealized Gain/(Loss) On Investments	2,111,823	-	-	-	-	-	-	2,111,823
Other Financial Assistance	-	-	-	-	-	-	738,416	738,416
Other Revenue	2,266,826	-	-	625,113	-	132,953	911,657	3,936,549
Total Revenues	\$ 193,037,248	\$ 4,919,616	\$ 3,200	\$ 15,758,274	-	\$ 21,680,369	\$ 18,904,874	\$ 254,303,580
Expenses:								
Salaries and Wages	34,307,396	-	-	10,993,106	-	14,542,801	16,678,890	76,522,193
Benefits	10,351,379	-	-	3,596,096	-	3,998,445	4,467,223	22,413,143
Purchased Services	7,387,959	-	-	593,514	-	5,854,065	337,878	14,173,416
Medical Supplies	83,810	-	-	570,249	-	999,134	787,615	2,440,808
Other Supplies	1,281,802	-	4,920	830,459	-	995,607	240,444	3,353,231
Contracted Physician Expense	-	-	193	13,113	-	6,149,333	-	6,162,640
Medicaid Match	-	14,022,134	-	-	-	-	-	14,022,134
Medical Services	6,932,593	-	-	28,447	-	-	649,933	7,610,972
Drugs	(53,033)	-	-	337,577	-	615,534	428,288	1,328,365
Repairs and Maintenance	7,718,658	-	31,349	329,604	-	1,608,375	363,946	10,051,931
Lease and Rental	1,768,230	-	90	1,197	-	421,273	1,152,202	3,342,992
Utilities	106,263	-	-	383,967	-	891,434	74,213	1,455,877
Other Expense	11,750,917	-	14	122,717	-	679,429	938,417	13,491,495
Insurance	517,420	-	-	78,822	-	179,409	53,959	829,610
Sponsored Programs.	7,886,778	-	-	-	-	-	-	7,886,778
Total Operating Expenses	90,040,174	14,022,134	36,566	17,878,867	-	36,934,839	26,173,006	185,085,586
Net Performance before Depreciation & Overhead Allocations	\$ 102,997,074	\$ (9,102,518)	\$ (33,366)	\$ (2,120,593)	-	\$ (15,254,470)	\$ (7,268,132)	\$ 69,217,994
Budget	\$ 74,433,053	\$ (9,051,024)	-	\$ (3,689,047)	-	\$ (20,316,006)	\$ (13,182,208)	\$ 28,194,767
Prior Year: Net Performance before Depreciation & Overhead Allocations	\$ 73,791,630	\$ (9,142,742)	\$ 13	\$ (1,181,878)	\$ (1,630)	\$ (13,131,181)	\$ (1,389,823)	\$ 48,944,388

As of July 31, 2023

	General Fund	General Fund	Medicaid Match	Medicaid Match	Capital Projects	Capital Projects	Government Funds	Government Funds
	Jul 2023	Jun 2023	Jul 2023	Jun 2023	Jul 2023	Jun 2023	Jul 2023	Jun 2023
Assets								
Cash and Cash Equivalents	\$72,733,079	\$28,417,481	\$(4,273,490)	\$(2,658,387)	\$253,231	\$253,231	\$68,712,820	\$26,012,326
Restricted Cash	-	-	-	-	-	-	-	-
Investments	137,026,509	188,234,244	-	-	-	-	137,026,509	188,234,244
Accounts Receivable, net	890,267	874,467	-	-	-	-	890,267	874,467
Due From Other Governments	2,573,340	5,369,589	0	-	-	-	2,573,340	5,369,589
Inventory	22,866	22,866	-	-	-	-	22,866	22,866
Other Current Assets	4,856,053	4,745,116	85,805	-	-	-	4,941,859	4,745,116
Net Investment in Capital Assets	-	-	-	-	-	-	-	-
Right Of Use Assets	-	-	-	-	-	-	-	-
Total Assets	<u>\$218,102,115</u>	<u>\$227,663,762</u>	<u>(4,187,685)</u>	<u>(2,658,387)</u>	<u>\$253,231</u>	<u>\$253,231</u>	<u>\$214,167,661</u>	<u>\$225,258,606</u>
Liabilities								
Accounts Payable	7,069,868	4,485,485	-	-	857,641	85,284	7,927,510	4,570,769
Medical Benefits Payable	4,454,000	4,454,000	-	-	-	-	4,454,000	4,454,000
Due to Other Governments	-	-	-	-	-	-	-	-
Deferred Revenue-	428,753	3,225,002	-	-	-	-	428,753	3,225,002
Accrued Interest	-	-	-	-	0	0	0	0
Other Current Liabilities	1,714,151	1,999,635	-	-	-	-	1,714,151	1,999,635
Lease Liability	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	382,766	382,766	-	-	-	-	382,766	382,766
Total Liabilities	<u>14,049,538</u>	<u>14,546,887</u>	<u>-</u>	<u>-</u>	<u>857,641</u>	<u>85,284</u>	<u>14,907,179</u>	<u>14,632,171</u>
Fund Balances								
Nonspendable	3,677,102	3,242,327	85,805	-	-	-	3,762,907	3,242,327
Stabilization Fund	69,332,974	69,332,974	-	-	-	-	69,332,974	69,332,974
Assigned to Capital Projects	-	-	-	-	(604,410)	167,948	(604,410)	167,948
Assigned to Medicaid Match	-	-	(4,187,685)	(2,658,387)	-	-	(4,187,685)	(2,658,387)
Unassigned	131,042,501	140,541,574	(85,805)	0	0	0	130,956,695	140,541,574
Ending Fund Balance	<u>204,052,577</u>	<u>213,116,875</u>	<u>(4,187,685)</u>	<u>(2,658,387)</u>	<u>(604,410)</u>	<u>167,948</u>	<u>199,260,482</u>	<u>210,626,436</u>
Total Liabilities and Fund Balances	<u>\$218,102,115</u>	<u>\$227,663,762</u>	<u>(4,187,685)</u>	<u>(2,658,387)</u>	<u>\$253,231</u>	<u>\$253,231</u>	<u>\$214,167,661</u>	<u>\$225,258,606</u>

	Healey Center	Healey Center	Lakeside Medical	Lakeside Medical	Primary Care Clinics	Primary Care Clinics	Business-Type Funds	Business-Type Funds
	Jul 2023	Jun 2023	Jul 2023	Jun 2023	Jul 2023	Jun 2023	Jul 2023	Jun 2023
Assets								
Cash and Cash Equivalents	\$2,550,406	\$2,548,429	\$19,216,410	\$17,929,426	\$13,159,304	\$9,771,624	\$34,926,120	\$30,249,479
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Investments	-	-	-	-	-	-	-	-
Accounts Receivable, net	981,618	1,026,800	1,220,965	1,275,089	2,901,765	1,874,829	5,104,347	4,176,718
Due From Other Governments	-	-	4,298,430	917,392	667,807	2,645,008	4,966,237	3,562,400
Inventory	-	-	996,861	431,426	-	-	996,861	431,426
Other Current Assets	127,359	132,429	749,914	625,818	319,674	380,259	1,196,947	1,138,506
Net Investment in Capital Assets	16,091,915	16,030,000	32,083,569	31,931,532	2,719,854	2,708,559	50,895,339	50,670,090
Right Of Use Assets	1,489	1,489	244,313	244,313	3,239,214	3,239,214	3,485,016	3,485,016
Total Assets	<u>\$19,756,674</u>	<u>\$19,743,035</u>	<u>\$58,810,462</u>	<u>\$53,354,996</u>	<u>\$23,007,618</u>	<u>\$20,619,492</u>	<u>\$101,574,754</u>	<u>\$93,717,522</u>
Deferred Outflows of Resources								
Deferred Outflows Related to Pensions	<u>\$66,683</u>	<u>\$66,683</u>	<u>\$23,931</u>	<u>\$23,931</u>	<u>\$52,533</u>	<u>\$52,533</u>	<u>\$143,147</u>	<u>\$143,147</u>
Liabilities								
Accounts Payable	226,187	156,019	1,397,017	1,815,285	259,110	269,728	1,882,314	2,241,031
Medical Benefits Payable	-	-	-	-	-	-	-	-
Due to Other Governments	66,860	61,351	-	-	-	-	66,860	61,351
Deferred Revenue-	-	-	5,639,402	3,399,311	13,672	14,502	5,653,073	3,413,813
Accrued Interest	14	14	1,541	1,541	43,109	43,109	44,663	44,663
Other Current Liabilities	1,545,174	1,423,479	2,201,574	2,035,645	1,549,271	1,380,433	5,296,019	4,839,557
Lease Liability	1,503	1,503	233,159	233,159	3,475,476	3,475,476	3,710,137	3,710,137
Other Liabilities	-	-	-	-	-	-	-	-
Non-Current Liabilities	1,179,721	1,145,013	1,494,727	1,491,947	1,153,039	1,134,985	3,827,488	3,771,946
Total Liabilities	<u>3,019,459</u>	<u>2,787,378</u>	<u>10,967,419</u>	<u>8,976,888</u>	<u>6,493,676</u>	<u>6,318,232</u>	<u>20,480,554</u>	<u>18,082,498</u>
Deferred Inflows of Resources								
Deferred Inflows	<u>\$187,565</u>	<u>\$187,565</u>	<u>\$53,025</u>	<u>\$53,025</u>	<u>\$33,656</u>	<u>\$33,656</u>	<u>\$274,246</u>	<u>\$274,246</u>
Net Position								
Net Investment in Capital Assets	16,091,915	16,030,000	32,083,569	31,931,532	2,719,854	2,708,559	50,895,339	50,670,090
Restricted Cash	3,887	3,887	-	-	-	-	3,887	3,887
Unrestricted	520,531	800,888	15,730,379	12,417,482	13,812,965	11,611,578	30,063,875	24,829,948
Total Net Position	<u>16,616,333</u>	<u>16,834,775</u>	<u>47,813,948</u>	<u>44,349,014</u>	<u>16,532,819</u>	<u>14,320,136</u>	<u>80,963,101</u>	<u>75,503,925</u>
Total Net Position	<u>\$19,635,792</u>	<u>\$19,622,153</u>	<u>\$58,781,368</u>	<u>\$53,325,902</u>	<u>\$23,026,495</u>	<u>\$20,638,369</u>	<u>\$101,443,655</u>	<u>\$93,586,423</u>

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 2,796,249	\$ 2,574,325	\$ 221,924	8.6%	\$ 2,240,758	\$ 555,491	24.8%
428,911	134,161	294,750	219.7%	(98,267)	527,178	(536.5%)
-	271,610	(271,610)	-	-	-	-
-	133,333	(133,333)	-	(450)	450	-
301,990	105,106	196,884	187.3%	86,320	215,671	249.9%
111,061	(500,000)	611,061	(122.2%)	925,774	(814,713)	(88.0%)
3,356	400	2,956	739.0%	4	3,352	83,800.0%
\$ 3,641,567	\$ 2,718,935	\$ 922,632	33.9%	\$ 3,154,139	\$ 487,429	15.5%
2,165,202	3,503,490	1,338,288	38.2%	3,126,372	961,170	30.7%
825,372	1,106,170	280,798	25.4%	1,017,872	192,500	18.9%
715,855	1,360,097	644,242	47.4%	947,891	232,036	24.5%
8,259	20,933	12,675	60.6%	7,831	(428)	(5.5%)
295,125	165,732	(129,393)	(78.1%)	74,498	(220,627)	(296.2%)
599,813	1,474,994	875,181	59.3%	445,745	(154,068)	(34.6%)
(5,551)	1,000	6,551	655.1%	(22,415)	(16,865)	75.2%
960,006	822,108	(137,898)	(16.8%)	322,797	(637,209)	(197.4%)
199,973	207,112	7,139	3.4%	176,958	(23,015)	(13.0%)
11,405	10,572	(833)	(7.9%)	12,114	709	5.9%
299,509	1,108,480	808,971	73.0%	274,091	(25,418)	(9.3%)
44,511	128,539	84,027	65.4%	57,564	13,053	22.7%
793,656	836,492	42,836	5.1%	801,951	8,295	1.0%
\$ 6,913,135	\$ 10,745,719	\$ 3,832,584	35.7%	\$ 7,243,269	\$ 330,134	4.6%
\$ (3,271,568)	\$ (8,026,784)	\$ 4,755,216	(59.2%)	\$ (4,089,131)	\$ 817,563	(20.0%)
(1,841,227)	(2,108,834)	(267,607)	12.7%	(1,721,078)	120,149	(7.0%)
5,071,908	8,636,885	3,564,977	41.3%	5,522,191	450,283	8.2%
\$ (1,430,341)	\$ (5,917,950)	\$ 4,487,609	(75.8%)	\$ (2,368,052)	\$ 937,711	(39.6%)
-	9,167	9,167	-	-	-	-
\$ (1,037,631)	-	\$ (1,037,631)	-	\$ (896,426)	\$ 141,205	(15.8%)

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Revenues:							
Ad Valorem Taxes	\$ 178,510,177	\$ 178,292,925	\$ 217,252	0.1%	\$ 155,432,771	\$ 23,077,406	14.8%
Net Patient Service Revenue	2,213,701	2,751,929	(538,228)	(19.6%)	1,737,372	476,328	27.4%
Intergovernmental Revenue	2,748,275	2,716,098	32,178	1.2%	2,876,447	(128,172)	(4.5%)
Grants	-	1,333,330	(1,333,330)	-	123,753	(123,753)	
Interest Earnings	5,186,445	1,051,060	4,135,385	393.4%	866,728	4,319,717	498.4%
Unrealized Gain/(Loss) On Investments	2,111,823	(5,000,000)	7,111,823	(142.2%)	(4,977,901)	7,089,725	(142.4%)
Other Revenue	2,266,826	2,262,010	4,816	0.2%	2,168,322	98,504	4.5%
Total Revenues	\$ 193,037,248	\$ 183,407,352	\$ 9,629,896	5.3%	\$ 158,227,493	\$ 34,809,754	22.0%
Expenditures:							
Salaries and Wages	34,307,396	36,421,857	2,114,461	5.8%	32,863,018	(1,444,378)	(4.4%)
Benefits	10,351,379	11,061,018	709,639	6.4%	9,992,502	(358,877)	(3.6%)
Purchased Services	7,387,959	13,600,966	6,213,008	45.7%	9,003,858	1,615,900	17.9%
Medical Supplies	83,810	209,332	125,522	60.0%	81,463	(2,347)	(2.9%)
Other Supplies	1,281,802	1,657,618	375,816	22.7%	1,069,329	(212,474)	(19.9%)
Medical Services	6,932,593	14,749,941	7,817,348	53.0%	5,757,739	(1,174,854)	(20.4%)
Drugs	(53,033)	10,000	63,033	630.3%	(34,713)	18,320	(52.8%)
Repairs and Maintenance	7,718,658	8,221,083	502,425	6.1%	5,647,565	(2,071,093)	(36.7%)
Lease and Rental	1,768,230	2,071,119	302,889	14.6%	1,809,720	41,490	2.3%
Utilities	106,263	105,716	(547)	(0.5%)	99,540	(6,723)	(6.8%)
Other Expense	11,750,917	11,215,340	(535,577)	(4.8%)	9,535,411	(2,215,506)	(23.2%)
Insurance	517,420	1,285,386	767,966	59.7%	557,030	39,609	7.1%
Sponsored Programs.	7,886,778	8,364,922	478,144	5.7%	8,053,402	166,624	2.1%
Total Operational Expenditures	\$ 90,040,174	\$ 108,974,299	\$ 18,934,125	17.4%	\$ 84,435,864	\$ (5,604,310)	(6.6%)
Net Performance before Depreciation & Overhead Allocations	\$ 102,997,074	\$ 74,433,053	\$ 28,564,021	38.4%	\$ 73,791,630	\$ 29,205,444	39.6%
Total Overhead Allocations	(16,793,926)	(21,088,340)	(4,294,414)	20.4%	(19,386,017)	(2,592,091)	13.4%
Total Expenditures	73,246,248	87,885,959	14,639,711	16.7%	65,049,847	(8,196,401)	(12.6%)
Net Margin	\$ 119,791,000	\$ 95,521,392	\$ 24,269,607	25.4%	\$ 93,177,646	\$ 26,613,353	28.6%
Capital	-	91,666	91,666	-	-	-	-
Transfer In/(Out)	\$ (53,622,562)	\$ (80,250,000)	\$ 26,627,438	(33.2%)	\$ (39,438,335)	\$ 14,184,227	(36.0%)

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	133,333	(133,333)	-	-	-	-	Grants	-	1,333,330	(1,333,330)	-	-	-
1,127	-	1,127	-	-	1,127	-	Other Revenue	40,882	-	40,882	-	333,180	(292,298)
\$ 1,127	\$ 133,333	\$ (132,206)	(99.2%)	-	\$ 1,127	-	Total Revenues	\$ 40,882	\$ 1,333,330	\$ (1,292,448)	(96.9%)	\$ 333,180	\$ (292,298)
Direct Operating Expenditures:													
53,737	34,244	(19,493)	(56.9%)	20,904	(32,834)	(157.1%)	Salaries and Wages	316,318	342,442	26,124	7.6%	196,624	(119,694)
10,427	9,690	(737)	(7.6%)	6,894	(3,533)	(51.2%)	Benefits	74,021	96,898	22,877	23.6%	65,877	(8,144)
-	125,416	125,416	-	-	-	-	Purchased Services	-	1,254,162	1,254,162	-	692	692
-	38	38	-	-	-	-	Other Supplies	436	375	(61)	(16.3%)	150	(286)
37,970	624,998	587,027	93.9%	121,221	83,250	68.7%	Medical Services	841,097	6,249,975	5,408,878	86.5%	1,570,406	729,309
189	13,783	13,595	98.6%	(393)	(581)	147.8%	Other Expense	4,477	137,833	133,356	96.8%	2,356	(2,120)
102,323	808,168	705,846	87.3%	148,625	46,302	31.2%	Total Operating Expenditures	1,236,349	8,081,684	6,845,335	84.7%	1,836,105	599,756
Net Performance before Depreciation & Overhead Allocations													
\$ (101,196)	\$ (674,835)	\$ 573,640	(85.0%)	\$ (148,625)	\$ 47,430	(31.9%)		\$ (1,195,467)	\$ (6,748,354)	\$ 5,552,888	(82.3%)	\$ (1,502,925)	\$ 307,458
Overhead Allocations:													
597	641	44	6.9%	-	(597)	-	Risk Management	5,710	6,411	701	10.9%	1,570	(4,140)
150	392	242	61.7%	48	(102)	(212.5%)	Internal Audit	1,312	3,919	2,607	66.5%	377	(935)
1,735	1,635	(100)	(6.1%)	1,278	(457)	(35.8%)	Home Office Facilities	15,719	16,347	628	3.8%	12,277	(3,442)
4,162	2,480	(1,682)	(67.8%)	921	(3,241)	(351.9%)	Administration	28,419	24,800	(3,619)	(14.6%)	9,977	(18,442)
974	1,696	722	42.6%	732	(242)	(33.1%)	Human Resources	11,601	16,963	5,362	31.6%	7,892	(3,709)
726	1,660	934	56.3%	328	(398)	(121.3%)	Legal	9,723	16,602	6,879	41.4%	3,935	(5,788)
192	249	57	22.9%	68	(124)	(182.4%)	Records	2,048	2,494	446	17.9%	716	(1,332)
370	661	291	44.0%	92	(278)	(302.2%)	Compliance	4,126	6,612	2,486	37.6%	1,387	(2,739)
-	-	-	-	206	206	-	Community Engagement	-	-	-	-	1,942	1,942
2,136	2,765	629	22.7%	1,466	(670)	(45.7%)	IT Operations	22,928	27,655	4,727	17.1%	18,409	(4,519)
804	1,008	204	20.2%	259	(545)	(210.4%)	IT Security	10,785	10,080	(705)	(7.0%)	2,721	(8,064)
1,828	1,988	160	8.0%	803	(1,025)	(127.6%)	Finance	16,653	19,878	3,225	16.2%	7,265	(9,388)
609	1,014	405	39.9%	141	(468)	(331.9%)	Corporate Communications	6,626	10,141	3,515	34.7%	1,386	(5,240)
-	284	284	-	311	311	-	Information Technology	3,624	2,840	(784)	(27.6%)	2,288	(1,336)
3,748	2,480	(1,268)	(51.1%)	-	(3,748)	-	IT Service Center	21,287	24,800	3,513	14.2%	-	(21,287)
-	389	389	-	246	246	-	Performance Excellence	4,641	3,888	(753)	(19.4%)	2,691	(1,950)
339	481	142	29.5%	183	(156)	(85.2%)	Corporate Quality	4,967	4,814	(153)	(3.2%)	1,771	(3,196)
339	322	(17)	(5.3%)	-	(339)	-	Supply Chain	3,873	3,219	(654)	(20.3%)	-	(3,873)
18,709	20,146	1,437	7.1%	7,080	(11,629)	(164.3%)	Total Overhead Allocations-	174,042	201,463	27,421	13.6%	76,606	(97,436)
121,032	828,315	707,283	85.4%	155,706	34,674	22.3%	Total Expenditures	1,410,391	8,283,148	6,872,757	83.0%	1,912,711	502,320
\$ (119,905)	\$ (694,982)	\$ 575,077	(82.7%)	\$ (155,706)	\$ 35,801	(23.0%)	Net Margin	\$ (1,369,509)	\$ (6,949,818)	\$ 5,580,309	(80.3%)	\$ (1,579,530)	\$ 210,022

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
\$1,108,706	\$1,165,184	\$(56,478)	(4.8%)	\$874,051	\$234,655	26.8%
1,563,393	863,209	700,184	81.1%	216,150	1,347,243	623.3%
-	23,263	(23,263)	-	24,810	(24,810)	-
(794,103)	175,800	(969,903)	(551.7%)	738,623	(1,532,726)	(207.5%)
769,290	1,062,272	(292,982)	(27.6%)	979,583	(210,293)	(21.5%)
339,416	102,912	236,504	229.8%	(105,532)	444,947	(421.6%)
30.61%	8.83%			(12.07%)		
\$ 339,416	\$ 102,912	\$ 236,504	229.8%	\$ (105,532)	\$ 444,947	(421.6%)
260,196	218,749	(41,447)	(18.9%)	172,309	(87,887)	(51.0%)
58,518	53,930	(4,589)	(8.5%)	50,400	(8,118)	(16.1%)
276,023	292,057	16,035	5.5%	228,618	(47,404)	(20.7%)
1,987	1,683	(304)	(18.1%)	3,158	1,171	37.1%
91,622	35,882	(55,740)	(155.3%)	20,385	(71,237)	(349.5%)
29,960	75,474	45,514	60.3%	41,047	11,087	27.0%
5,817	5,417	(401)	(7.4%)	5,090	(727)	(14.3%)
5,795	5,583	(212)	(3.8%)	6,444	649	10.1%
56,571	57,073	502	0.9%	46,603	(9,968)	(21.4%)
16,667	76,716	60,049	78.3%	18,909	2,242	11.9%
803,155	822,563	19,408	2.4%	592,962	(210,193)	(35.4%)
\$ (463,740)	\$ (719,651)	\$ 255,911	(35.6%)	\$ (698,494)	\$ 234,754	(33.6%)
2,674	2,873	199	6.9%	-	(2,674)	-
5,332	7,114	1,782	25.0%	13,687	8,355	61.0%
671	1,757	1,086	61.8%	614	(57)	(9.3%)
18,652	11,115	(7,537)	(67.8%)	11,891	(6,761)	(56.9%)
3,895	6,785	2,890	42.6%	3,494	(401)	(11.5%)
3,252	7,441	4,189	56.3%	4,232	980	23.2%
859	1,118	259	23.2%	872	13	1.5%
1,660	2,964	1,304	44.0%	1,186	(474)	(40.0%)
-	-	-	-	2,655	2,655	-
9,575	12,394	2,819	22.7%	18,917	9,342	49.4%
3,605	4,518	913	20.2%	3,339	(266)	(8.0%)
8,192	8,909	717	8.0%	10,367	2,175	21.0%
2,729	4,545	1,816	40.0%	1,825	(904)	(49.5%)
-	1,273	1,273	-	4,011	4,011	-
16,798	11,115	(5,683)	(51.1%)	-	(16,798)	-
-	1,743	1,743	-	3,173	3,173	-
1,518	2,158	640	29.7%	2,363	845	35.8%
1,521	1,443	(78)	(5.4%)	-	(1,521)	-
-	2,711	2,711	-	-	-	-
4,470	5,751	1,281	22.3%	-	(4,470)	-
694	1,106	412	37.3%	-	(694)	-
86,097	98,830	12,733	12.9%	82,626	(3,471)	(4.2%)
889,252	921,393	32,141	3.5%	675,588	(213,664)	(31.6%)

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Gross Patient Revenue	\$12,351,192	\$12,856,558	\$(505,366)	(3.9%)	\$11,965,660	\$385,533	3.2%
Contractual Allowance	8,478,372	8,465,019	13,353	0.2%	8,573,568	(95,196)	(1.1%)
Charity Care	155,916	228,126	(72,210)	(31.7%)	271,560	(115,644)	(42.6%)
Bad Debt	2,039,839	1,723,974	315,865	18.3%	1,390,424	649,415	46.7%
Total Contractuals and Bad Debt	10,674,127	10,417,119	257,008	2.5%	10,235,552	438,575	4.3%
Net Patient Revenue	1,677,065	2,439,439	(762,374)	(31.3%)	1,730,108	(53,043)	(3.1%)
Collection %	13.58%	18.97%			14.46%		
Total Revenues	\$ 1,677,065	\$ 2,439,439	\$ (762,374)	(31.3%)	\$ 1,730,108	\$ (53,043)	(3.1%)
Direct Operating Expenditures:							
Salaries and Wages	2,262,074	2,187,487	(74,587)	(3.4%)	1,947,118	(314,956)	(16.2%)
Benefits	540,192	539,295	(897)	(0.2%)	528,069	(12,123)	(2.3%)
Purchased Services	2,452,822	2,920,572	467,750	16.0%	2,682,433	229,611	8.6%
Medical Supplies	16,419	16,833	415	2.5%	13,613	(2,805)	(20.6%)
Other Supplies	444,836	358,815	(86,021)	(24.0%)	140,538	(304,298)	(216.5%)
Repairs and Maintenance	354,554	754,738	400,184	53.0%	347,105	(7,449)	(2.1%)
Lease and Rental	58,173	54,166	(4,006)	(7.4%)	50,901	(7,272)	(14.3%)
Utilities	56,680	55,833	(847)	(1.5%)	53,868	(2,812)	(5.2%)
Other Expense	398,064	551,268	153,204	27.8%	319,508	(78,556)	(24.6%)
Insurance	164,166	767,164	602,998	78.6%	183,611	19,445	10.6%
Total Operating Expenditures	6,747,979	8,206,171	1,458,193	17.8%	6,266,763	(481,216)	(7.7%)
Net Performance before Depreciation & Overhead Allocations	\$ (5,070,914)	\$ (5,766,732)	\$ 695,819	(12.1%)	\$ (4,536,655)	\$ (534,259)	11.8%
Overhead Allocations:							
Risk Management	25,589	28,733	3,144	10.9%	20,266	(5,323)	(26.3%)
Revenue Cycle	52,123	71,136	19,013	26.7%	160,484	108,361	67.5%
Internal Audit	5,885	17,567	11,682	66.5%	4,871	(1,014)	(20.8%)
Administration	127,370	111,147	(16,223)	(14.6%)	128,769	1,399	1.1%
Human Resources	46,409	67,853	21,444	31.6%	37,685	(8,724)	(23.1%)
Legal	43,572	74,406	30,834	41.4%	50,793	7,221	14.2%
Records	9,174	11,177	2,003	17.9%	9,237	63	0.7%
Compliance	18,499	29,636	11,137	37.6%	17,904	(595)	(3.3%)
Community Engagement	-	-	-	-	25,064	25,064	-
IT Operations	102,762	123,943	21,181	17.1%	237,598	134,836	56.7%
IT Security	48,340	45,176	(3,164)	(7.0%)	35,118	(13,222)	(37.7%)
Finance	74,634	89,090	14,456	16.2%	93,771	19,137	20.4%
Corporate Communications	29,696	45,448	15,752	34.7%	17,891	(11,805)	(66.0%)
Information Technology	16,237	12,728	(3,509)	(27.6%)	29,526	13,289	45.0%
IT Service Center	95,404	111,146	15,742	14.2%	-	(95,404)	-
Performance Excellence	20,798	17,427	(3,371)	(19.3%)	34,732	13,934	40.1%
Corporate Quality	22,261	21,577	(684)	(3.2%)	22,857	596	2.6%
Supply Chain	17,360	14,427	(2,933)	(20.3%)	-	(17,360)	-
HIM Department	32,426	27,115	(5,311)	(19.6%)	-	(32,426)	-
Coding	50,651	57,507	6,856	11.9%	-	(50,651)	-
Reimbursement	5,987	11,060	5,073	45.9%	-	(5,987)	-
Total Overhead Allocations-	845,177	988,299	143,122	14.5%	926,565	81,388	8.8%
Total Expenditures	7,593,156	9,194,470	1,601,314	17.4%	7,193,328	(399,827)	(5.6%)

Current Month							
Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ (549,837)	\$ (818,481)	\$ 268,644	(32.8%)	\$ (781,120)	\$ 231,283	(29.6%)	Net Margin

Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%	
\$ (5,916,091)	\$ (6,755,031)	\$ 838,940	(12.4%)	\$ (5,463,221)	\$ (452,870)	8.3%	

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	-	-	-
74,318	124,838	50,520	40.5%	38,884	(35,434)	(91.1%)
22,166	38,183	16,017	41.9%	13,928	(8,239)	(59.2%)
272,575	286,357	13,782	4.8%	256,047	(16,528)	(6.5%)
329	1,775	1,446	81.5%	2,479	2,150	86.7%
561,842	849,997	288,155	33.9%	324,524	(237,318)	(73.1%)
5,900	11,533	5,633	48.8%	1,798	(4,103)	(228.2%)
793,656	836,492	42,836	5.1%	-	(793,656)	-
1,730,787	2,149,175	418,388	19.5%	637,660	(1,093,127)	(171.4%)
\$ (1,730,787)	\$ (2,149,175)	\$ 418,388	(19.5%)	\$ (637,660)	\$ (1,093,127)	171.4%
1,613	1,733	120	6.9%	-	(1,613)	-
405	1,060	655	61.8%	316	(89)	(28.2%)
11,251	6,704	(4,547)	(67.8%)	6,118	(5,133)	(83.9%)
3,895	6,785	2,890	42.6%	2,195	(1,700)	(77.4%)
1,962	4,488	2,526	56.3%	2,177	215	9.9%
518	674	156	23.1%	449	(69)	(15.4%)
1,001	1,788	787	44.0%	610	(391)	(64.1%)
-	-	-	-	1,366	1,366	-
5,776	7,476	1,700	22.7%	9,733	3,957	40.7%
2,174	2,725	551	20.2%	1,718	(456)	(26.5%)
4,941	5,374	433	8.1%	5,334	393	7.4%
1,646	2,741	1,095	39.9%	939	(707)	(75.3%)
-	768	768	-	2,064	2,064	-
10,133	6,704	(3,429)	(51.1%)	-	(10,133)	-
-	1,051	1,051	-	1,633	1,633	-
915	1,301	386	29.7%	1,216	301	24.8%
917	870	(47)	(5.4%)	-	(917)	-
47,147	52,244	5,097	9.8%	35,867	(11,280)	(31.4%)
1,777,934	2,201,419	423,485	19.2%	673,527	(1,104,407)	(164.0%)
\$ (1,777,934)	\$ (2,201,419)	\$ 423,485	(19.2%)	\$ (673,527)	\$ (1,104,407)	164.0%

	Fiscal Year To Date						
	Actual	Budget	Variance	%	Prior Year	Variance	%
Total Revenues	-	-	-	-	-	-	-
Direct Operating Expenditures:							
Salaries and Wages	921,238	1,248,375	327,137	26.2%	356,331	(564,908)	(158.5%)
Benefits	307,597	381,830	74,233	19.4%	122,373	(185,224)	(151.4%)
Purchased Services	2,650,357	2,863,572	213,215	7.4%	2,805,047	154,690	5.5%
Other Supplies	7,562	17,750	10,188	57.4%	10,005	2,443	24.4%
Medical Services	6,091,495	8,499,966	2,408,471	28.3%	4,187,333	(1,904,162)	(45.5%)
Other Expense	21,183	115,333	94,150	81.6%	27,415	6,232	22.7%
Sponsored Programs.	7,886,778	8,364,922	478,144	5.7%	-	(7,886,778)	-
Total Operating Expenditures	17,886,209	21,491,748	3,605,539	16.8%	7,508,503	(10,377,706)	(138.2%)
Net Performance before Depreciation & Overhead Allocations	\$ (17,886,209)	\$ (21,491,748)	\$ 3,605,539	(16.8%)	\$ (7,508,503)	\$ (10,377,706)	138.2%
Overhead Allocations:							
Risk Management	15,436	17,332	1,896	10.9%	10,427	(5,009)	(48.0%)
Internal Audit	3,550	10,596	7,046	66.5%	2,506	(1,044)	(41.7%)
Administration	76,828	67,044	(9,784)	(14.6%)	66,252	(10,576)	(16.0%)
Human Resources	46,409	67,853	21,444	31.6%	23,676	(22,733)	(96.0%)
Legal	26,284	44,881	18,597	41.4%	26,133	(151)	(0.6%)
Records	5,535	6,742	1,207	17.9%	4,752	(783)	(16.5%)
Compliance	11,159	17,876	6,717	37.6%	9,212	(1,947)	(21.1%)
Community Engagement	-	-	-	-	12,895	12,895	-
IT Operations	61,986	74,762	12,776	17.1%	122,246	60,260	49.3%
IT Security	29,160	27,250	(1,910)	(7.0%)	18,068	(11,092)	(61.4%)
Finance	45,018	53,739	8,721	16.2%	48,246	3,228	6.7%
Corporate Communications	17,913	27,415	9,502	34.7%	9,205	(8,708)	(94.6%)
Information Technology	9,795	7,678	(2,117)	(27.6%)	15,191	5,396	35.5%
IT Service Center	57,550	67,044	9,494	14.2%	-	(57,550)	-
Performance Excellence	12,545	10,512	(2,033)	(19.3%)	17,870	5,325	29.8%
Corporate Quality	13,427	13,015	(412)	(3.2%)	11,760	(1,667)	(14.2%)
Supply Chain	10,471	8,702	(1,769)	(20.3%)	-	(10,471)	-
Total Overhead Allocations-	443,066	522,441	79,375	15.2%	398,442	(44,624)	(11.2%)
Total Expenditures	18,329,275	22,014,189	3,684,914	16.7%	7,906,945	(10,422,330)	(131.8%)
Net Margin	\$ (18,329,275)	\$ (22,014,189)	\$ 3,684,914	(16.7%)	\$ (7,906,945)	\$ (10,422,330)	131.8%

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	\$ (450)	\$ 450	-	Total Revenues	-	-	-	-	\$ 6,300	\$ (6,300)	-
							Direct Operating Expenditures:							
206,555	216,527	9,973	4.6%	191,397	(15,157)	(7.9%)	Salaries and Wages	2,105,925	2,165,271	59,346	2.7%	2,103,815	(2,111)	(0.1%)
72,547	70,567	(1,980)	(2.8%)	66,807	(5,740)	(8.6%)	Benefits	683,219	705,674	22,455	3.2%	665,318	(17,901)	(2.7%)
1,978	3,881	1,903	49.0%	1,779	(199)	(11.2%)	Purchased Services	16,377	38,808	22,431	57.8%	14,012	(2,364)	(16.9%)
2,808	-	(2,808)	-	-	(2,808)	-	Medical Supplies	21,246	-	(21,246)	-	-	(21,246)	-
2,982	11,854	8,872	74.8%	7,945	4,963	62.5%	Other Supplies	59,391	118,541	59,150	49.9%	59,761	370	0.6%
(6,028)	(250)	5,778	(2,311.2%)	(22,415)	(16,388)	73.1%	Drugs	(55,496)	(2,500)	52,996	(2,119.8%)	(34,713)	20,783	(59.9%)
5,759	1,883	(3,876)	(205.8%)	1,916	(3,843)	(200.6%)	Repairs and Maintenance	14,426	18,833	4,407	23.4%	13,243	(1,184)	(8.9%)
8,722	13,488	4,765	35.3%	6,113	(2,609)	(42.7%)	Lease and Rental	80,070	134,877	54,807	40.6%	61,060	(19,011)	(31.1%)
-	130	130	-	-	-	-	Utilities	-	1,300	1,300	-	-	-	-
5,760	8,152	2,392	29.3%	3,517	(2,243)	(63.8%)	Other Expense	43,510	81,519	38,009	46.6%	47,144	3,634	7.7%
3,431	3,508	77	2.2%	3,252	(180)	(5.5%)	Insurance	26,442	35,083	8,641	24.6%	26,142	(300)	(1.1%)
304,514	329,741	25,226	7.7%	260,311	(44,204)	(17.0%)	Total Operating Expenditures	2,995,110	3,297,407	302,297	9.2%	2,955,781	(39,329)	(1.3%)
							Net Performance before Depreciation & Overhead Allocations							
\$ (304,514)	\$ (329,741)	\$ 25,226	(7.7%)	\$ (260,761)	\$ (43,754)	16.8%		\$ (2,995,110)	\$ (3,297,407)	\$ 302,297	(9.2%)	\$ (2,949,481)	\$ (45,629)	1.5%
							Overhead Allocations:							
1,074	1,154	80	6.9%	-	(1,074)	-	Risk Management	10,279	11,541	1,262	10.9%	8,514	(1,765)	(20.7%)
269	706	437	61.9%	258	(11)	(4.3%)	Internal Audit	2,363	7,056	4,693	66.5%	2,046	(317)	(15.5%)
7,492	4,464	(3,028)	(67.8%)	4,995	(2,497)	(50.0%)	Administration	51,161	44,644	(6,517)	(14.6%)	54,096	2,935	5.4%
5,745	10,008	4,263	42.6%	5,598	(147)	(2.6%)	Human Resources	68,453	100,083	31,630	31.6%	60,375	(8,078)	(13.4%)
1,306	2,989	1,683	56.3%	1,778	472	26.5%	Legal	17,501	29,887	12,386	41.4%	21,338	3,837	18.0%
345	449	104	23.2%	366	21	5.7%	Records	3,686	4,489	803	17.9%	3,880	194	5.0%
667	1,190	523	43.9%	498	(169)	(33.9%)	Compliance	7,431	11,903	4,472	37.6%	7,522	91	1.2%
-	-	-	-	1,115	1,115	-	Community Engagement	-	-	-	-	10,529	10,529	-
3,846	4,978	1,132	22.7%	7,947	4,101	51.6%	IT Operations	41,277	49,784	8,507	17.1%	99,816	58,539	58.6%
1,448	1,815	367	20.2%	1,403	(45)	(3.2%)	IT Security	19,417	18,146	(1,271)	(7.0%)	14,753	(4,664)	(31.6%)
3,290	3,578	288	8.0%	4,355	1,065	24.5%	Finance	29,977	35,785	5,808	16.2%	39,394	9,417	23.9%
1,096	1,826	730	40.0%	767	(329)	(42.9%)	Corporate Communications	11,929	18,256	6,327	34.7%	7,516	(4,413)	(58.7%)
-	511	511	-	1,685	1,685	-	Information Technology	6,522	5,112	(1,410)	(27.6%)	12,404	5,882	47.4%
6,747	4,464	(2,283)	(51.1%)	-	(6,747)	-	IT Service Center	38,319	44,644	6,325	14.2%	-	(38,319)	-
-	700	700	-	1,333	1,333	-	Performance Excellence	8,353	7,000	(1,353)	(19.3%)	14,591	6,238	42.8%
610	867	257	29.6%	993	383	38.6%	Corporate Quality	8,942	8,667	(275)	(3.2%)	9,602	660	6.9%
22,479	20,832	(1,647)	(7.9%)	6,085	(16,394)	(269.4%)	Security Services	150,260	208,319	58,059	27.9%	66,235	(84,025)	(126.9%)
611	579	(32)	(5.5%)	-	(611)	-	Supply Chain	6,972	5,794	(1,178)	(20.3%)	-	(6,972)	-
57,025	61,111	4,086	6.7%	39,176	(17,849)	(45.6%)	Total Overhead Allocations-	482,842	611,109	128,267	21.0%	432,612	(50,230)	(11.6%)
361,539	390,852	29,312	7.5%	299,487	(62,053)	(20.7%)	Total Expenditures	3,477,952	3,908,516	430,564	11.0%	3,388,393	(89,559)	(2.6%)
							Net Margin							
\$ (361,539)	\$ (390,852)	\$ 29,312	(7.5%)	\$ (299,937)	\$ (61,603)	20.5%		\$ (3,477,952)	\$ (3,908,516)	\$ 430,564	(11.0%)	\$ (3,382,093)	\$ (95,859)	2.8%

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$352,600	\$102,999	\$249,601	242.3%	\$22,078	\$330,522	1,497.1%	\$3,107,994	\$1,029,990	\$2,078,004	201.7%	\$22,078	\$3,085,916	13,977.3%
241,784	55,584	186,200	335.0%	5,816	235,968	4,057.2%	2,386,834	555,840	1,830,994	329.4%	5,816	2,381,018	40,939.1%
2,743	8,083	(5,340)	(66.1%)	-	2,743	-	16,444	80,830	(64,386)	(79.7%)	-	16,444	-
18,578	8,083	10,495	129.8%	8,998	9,580	106.5%	168,080	80,830	87,250	107.9%	8,998	159,083	1,768.0%
263,105	71,750	191,355	266.7%	14,813	248,291	1,676.2%	2,571,358	717,500	1,853,858	258.4%	14,813	2,556,545	17,258.8%
89,495	31,249	58,246	186.4%	7,264	82,231	1,132.0%	536,636	312,490	224,146	71.7%	7,264	529,371	7,287.6%
25.38%	30.34%			32.90%			17.27%	30.34%			32.90%		
\$ 89,495	\$ 31,249	\$ 58,246	186.4%	\$ 7,264	\$ 82,231	1,132.0%	\$ 536,636	\$ 312,490	\$ 224,146	71.7%	\$ 7,264	\$ 529,371	7,287.6%
101,314	94,467	(6,847)	(7.2%)	95,305	(6,009)	(6.3%)	980,874	944,673	(36,202)	(3.8%)	453,023	(527,851)	(116.5%)
25,352	21,943	(3,409)	(15.5%)	22,323	(3,030)	(13.6%)	236,777	219,434	(17,343)	(7.9%)	99,702	(137,075)	(137.5%)
2,600	4,000	1,400	35.0%	(400)	(3,000)	750.0%	26,200	40,000	13,800	34.5%	23,100	(3,100)	(13.4%)
1,460	6,750	5,289	78.4%	-	(1,460)	-	17,299	67,500	50,201	74.4%	24,909	7,611	30.6%
4,291	4,772	480	10.1%	3,977	(315)	(7.9%)	52,121	47,716	(4,405)	(9.2%)	55,636	3,515	6.3%
1	-	(1)	-	-	(1)	-	1	-	(1)	-	-	(1)	-
477	1,250	773	61.8%	-	(477)	-	2,463	12,500	10,037	80.3%	-	(2,463)	-
1,083	1,017	(66)	(6.5%)	-	(1,083)	-	16,516	10,167	(6,349)	(62.4%)	-	(16,516)	-
1,420	1,417	(3)	(0.2%)	-	(1,420)	-	11,086	14,167	3,080	21.7%	-	(11,086)	-
4,074	2,684	(1,390)	(51.8%)	1,035	(3,039)	(293.6%)	35,641	26,844	(8,796)	(32.8%)	19,532	(16,109)	(82.5%)
2,051	1,600	(451)	(28.2%)	1,600	(451)	(28.2%)	14,072	16,000	1,928	12.1%	4,800	(9,272)	(193.2%)
144,124	139,900	(4,224)	(3.0%)	123,840	(20,284)	(16.4%)	1,393,050	1,399,000	5,950	0.4%	680,704	(712,346)	(104.6%)
\$ (54,629)	\$ (108,651)	\$ 54,022	(49.7%)	\$ (116,575)	\$ 61,946	(53.1%)	\$ (856,414)	\$ (1,086,510)	\$ 230,096	(21.2%)	\$ (673,439)	\$ (182,975)	27.2%
456	490	34	6.9%	-	(456)	-	4,362	4,897	535	10.9%	4,049	(313)	(7.7%)
8,040	10,727	2,687	25.0%	13,687	5,647	41.3%	78,597	107,265	28,668	26.7%	160,484	81,887	51.0%
114	299	185	61.9%	123	9	7.3%	1,002	2,993	1,991	66.5%	973	(29)	(3.0%)
3,179	1,894	(1,285)	(67.8%)	2,376	(803)	(33.8%)	21,707	18,942	(2,765)	(14.6%)	25,726	4,019	15.6%
3,992	6,955	2,963	42.6%	3,348	(644)	(19.2%)	47,568	69,549	21,981	31.6%	36,106	(11,462)	(31.7%)
554	1,268	714	56.3%	845	291	34.4%	7,425	12,680	5,255	41.4%	10,148	2,723	26.8%
146	191	45	23.6%	174	28	16.1%	1,563	1,905	342	18.0%	1,845	282	15.3%
283	505	222	44.0%	237	(46)	(19.4%)	3,154	5,050	1,896	37.5%	3,577	423	11.8%
-	-	-	-	530	530	-	-	-	-	-	5,007	5,007	-
1,632	2,112	480	22.7%	3,779	2,147	56.8%	17,512	21,122	3,610	17.1%	47,468	29,956	63.1%
614	770	156	20.3%	667	53	7.9%	8,239	7,698	(541)	(7.0%)	7,016	(1,223)	(17.4%)
1,396	1,518	122	8.0%	2,071	675	32.6%	12,721	15,182	2,461	16.2%	18,734	6,013	32.1%
465	775	310	40.0%	365	(100)	(27.4%)	5,061	7,746	2,685	34.7%	3,574	(1,487)	(41.6%)
-	217	217	-	801	801	-	2,767	2,169	(598)	(27.6%)	5,899	3,132	53.1%
2,863	1,894	(969)	(51.2%)	-	(2,863)	-	16,258	18,942	2,684	14.2%	-	(16,258)	-
-	297	297	-	634	634	-	3,545	2,970	(575)	(19.4%)	6,939	3,394	48.9%
259	368	109	29.6%	472	213	45.1%	3,794	3,677	(117)	(3.2%)	4,566	772	16.9%
259	246	(13)	(5.3%)	-	(259)	-	2,960	2,458	(502)	(20.4%)	-	(2,960)	-
-	428	428	-	-	-	-	5,123	4,284	(839)	(19.6%)	-	(5,123)	-
706	909	203	22.3%	-	(706)	-	8,003	9,086	1,083	11.9%	-	(8,003)	-
110	175	65	37.1%	-	(110)	-	946	1,747	801	45.9%	-	(946)	-
25,068	32,036	6,968	21.8%	30,109	5,041	16.7%	252,307	320,362	68,055	21.2%	342,113	89,806	26.3%

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
169,192	171,936	2,744	1.6%	153,949	(15,243)	(9.9%)
\$ (79,697)	\$ (140,687)	\$ 60,990	(43.4%)	\$ (146,684)	\$ 66,988	(45.7%)

Total Expenditures

Net Margin

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
1,645,357	1,719,362	74,005	4.3%	1,022,817	(622,540)	(60.9%)
\$ (1,108,721)	\$ (1,406,872)	\$ 298,151	(21.2%)	\$ (1,015,552)	\$ (93,169)	9.2%

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
-	271,610	(271,610)	-	-	-	-	Intergovernmental Revenue	2,748,275	2,716,098	32,178	1.2%	2,503,247	245,028	9.8%
-	-	-	-	-	-	-	Grants	-	-	-	-	36,524	(36,524)	-
-	\$ 271,610	\$ (271,610)	-	-	-	-	Total Revenues	\$ 2,748,275	\$ 2,716,098	\$ 32,178	1.2%	\$ 2,539,771	\$ 208,504	8.2%
							Direct Operating Expenditures:							
(256,279)	1,045,975	1,302,254	124.5%	1,008,765	1,265,043	125.4%	Salaries and Wages	10,853,507	10,459,752	(393,755)	(3.8%)	10,826,469	(27,038)	(0.2%)
153,647	375,741	222,094	59.1%	357,719	204,072	57.0%	Benefits	3,664,500	3,757,412	92,913	2.5%	3,611,627	(52,872)	(1.5%)
1,537	12,500	10,963	87.7%	4,673	3,137	67.1%	Medical Supplies	22,645	125,000	102,355	81.9%	34,760	12,116	34.9%
-	7,317	7,317	-	17,386	17,386	-	Other Supplies	17,564	73,466	55,902	76.1%	30,876	13,312	43.1%
-	1,733	1,733	-	-	-	-	Repairs and Maintenance	4,687	17,333	12,646	73.0%	-	(4,687)	-
-	317	317	-	-	-	-	Lease and Rental	-	3,167	3,167	-	499	499	-
6,571	7,025	454	6.5%	6,281	(291)	(4.6%)	Other Expense	17,568	70,250	52,682	75.0%	24,289	6,721	27.7%
(94,524)	1,450,608	1,545,132	106.5%	1,394,824	1,489,347	106.8%	Total Operating Expenditures	14,580,470	14,506,379	(74,090)	(0.5%)	14,528,521	(51,949)	(0.4%)
							Net Performance before Depreciation & Overhead Allocations	\$ (11,832,194)	\$ (11,790,282)	\$ (41,912)	0.4%	\$ (11,988,750)	\$ 156,555	(1.3%)
							Overhead Allocations:							
4,725	5,077	352	6.9%	-	(4,725)	-	Risk Management	45,218	50,773	5,555	10.9%	40,912	(4,306)	(10.5%)
1,185	3,104	1,919	61.8%	1,240	55	4.4%	Internal Audit	10,396	31,041	20,645	66.5%	9,834	(562)	(5.7%)
9,863	9,293	(570)	(6.1%)	7,266	(2,597)	(35.7%)	Home Office Facilities	89,357	92,934	3,577	3.8%	69,795	(19,562)	(28.0%)
32,959	19,640	(13,319)	(67.8%)	24,005	(8,954)	(37.3%)	Administration	225,069	196,403	(28,666)	(14.6%)	259,950	34,881	13.4%
40,112	69,888	29,776	42.6%	39,330	(782)	(2.0%)	Human Resources	477,990	698,884	220,894	31.6%	424,201	(53,789)	(12.7%)
5,747	13,148	7,401	56.3%	8,543	2,796	32.7%	Legal	76,995	131,479	54,484	41.4%	102,537	25,542	24.9%
1,519	1,975	456	23.1%	1,760	241	13.7%	Records	16,214	19,751	3,537	17.9%	18,647	2,433	13.0%
2,933	5,237	2,304	44.0%	2,395	(538)	(22.5%)	Compliance	32,687	52,367	19,680	37.6%	36,144	3,457	9.6%
-	-	-	-	5,359	5,359	-	Community Engagement	-	-	-	-	50,597	50,597	-
16,919	21,902	4,983	22.8%	38,188	21,269	55.7%	IT Operations	181,589	219,015	37,426	17.1%	479,649	298,060	62.1%
6,370	7,983	1,613	20.2%	6,740	370	5.5%	IT Security	85,420	79,828	(5,592)	(7.0%)	70,893	(14,527)	(20.5%)
14,476	15,743	1,267	8.0%	20,929	6,453	30.8%	Finance	131,881	157,427	25,546	16.2%	189,300	57,419	30.3%
4,822	8,031	3,209	40.0%	3,685	(1,137)	(30.9%)	Corporate Communications	52,473	80,311	27,838	34.7%	36,117	(16,357)	(45.3%)
-	2,249	2,249	-	8,097	8,097	-	Information Technology	28,693	22,492	(6,201)	(27.6%)	59,606	30,913	51.9%
29,683	19,640	(10,043)	(51.1%)	-	(29,683)	-	IT Service Center	168,587	196,403	27,816	14.2%	-	(168,587)	-
-	3,079	3,079	-	6,406	6,406	-	Performance Excellence	36,750	30,795	(5,955)	(19.3%)	70,115	33,365	47.6%
2,682	3,813	1,131	29.7%	4,770	2,088	43.8%	Corporate Quality	39,338	38,127	(1,211)	(3.2%)	46,142	6,804	14.7%
2,688	2,549	(139)	(5.5%)	-	(2,688)	-	Supply Chain	30,674	25,492	(5,182)	(20.3%)	-	(30,674)	-
176,683	212,352	35,669	16.8%	178,713	2,030	1.1%	Total Overhead Allocations-	1,729,331	2,123,522	394,191	18.6%	1,964,440	235,109	12.0%
82,159	1,662,960	1,580,801	95.1%	1,573,536	1,491,377	94.8%	Total Expenditures	16,309,801	16,629,902	320,101	1.9%	16,492,961	183,160	1.1%
\$ (82,159)	\$ (1,391,350)	\$ 1,309,191	(94.1%)	\$ (1,573,536)	\$ 1,491,377	(94.8%)	Net Margin	\$ (13,561,525)	\$ (13,913,804)	\$ 352,279	(2.5%)	\$ (13,953,190)	\$ 391,664	(2.8%)

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Revenues:											
Ad Valorem Taxes	-	\$ 58,765,456	\$ 90,517,409	\$ 4,297,135	\$ 7,584,436	\$ 3,851,949	\$ 8,002,029	\$ 1,705,556	\$ 989,958	\$ 2,796,249	\$ 178,510,177
Net Patient Service Revenue	288,785	466,590	83,604	155,673	44,251	31,568	238,873	141,207	334,239	428,911	2,213,701
Intergovernmental Revenue	333,657	333,657	333,657	333,657	390,150	355,009	333,657	334,833	-	-	2,748,275
Grants	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	217,777	(96,376)	300,025	718,965	950,274	924,968	1,146,090	306,836	415,895	301,990	5,186,445
Unrealized Gain/(Loss) On Investments	(385,088)	1,441,719	(156,267)	1,263,572	(1,242,255)	1,963,105	247,105	(399,252)	(731,876)	111,061	2,111,823
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	17,206	682,109	1,050,327	60,347	88,437	69,067	94,180	30,496	171,300	3,356	2,266,826
Total Revenues	\$ 472,336	\$ 61,593,154	\$ 92,128,755	\$ 6,829,349	\$ 7,815,294	\$ 7,195,666	\$ 10,061,933	\$ 2,119,676	\$ 1,179,517	\$ 3,641,567	\$ 193,037,248
Expenditures:											
Salaries and Wages	3,676,616	3,502,075	3,687,288	3,275,174	3,189,878	3,461,345	3,371,735	3,396,483	4,581,599	2,165,202	34,307,396
Benefits	1,100,340	1,096,965	975,174	892,666	1,022,322	1,161,525	1,014,697	1,034,459	1,227,860	825,372	10,351,379
Purchased Services	282,699	940,899	515,643	644,535	1,201,338	589,862	919,429	810,302	767,398	715,855	7,387,959
Medical Supplies	1,426	11,702	3,394	8,148	10,754	7,592	7,102	11,651	13,782	8,259	83,810
Other Supplies	24,904	113,572	82,349	82,526	92,145	125,525	238,008	89,864	137,786	295,125	1,281,802
Medical Services	637,669	1,027,189	653,777	540,015	755,607	569,641	647,686	877,380	623,817	599,813	6,932,593
Drugs	(8,582)	(4,970)	(17,105)	26,983	(22,081)	19,733	(20,480)	(3,169)	(17,812)	(5,551)	(53,033)
Repairs and Maintenance	356,088	1,011,817	754,783	978,112	834,097	798,776	384,442	527,599	1,112,938	960,006	7,718,658
Lease and Rental	169,124	177,998	193,401	108,022	166,698	168,250	193,796	227,869	163,100	199,973	1,768,230
Utilities	10,091	11,781	9,965	9,772	10,469	14,163	11,383	10,480	6,754	11,405	106,263
Other Expense	468,329	1,834,648	2,294,168	1,490,488	763,624	1,940,091	895,711	793,639	970,710	299,509	11,750,917
Insurance	50,932	50,213	51,226	49,280	50,255	49,281	49,280	57,065	65,375	44,511	517,420
Sponsored Programs.	774,083	784,432	788,233	756,042	793,672	793,974	802,103	799,585	800,999	793,656	7,886,778
Total Operating Expenditures	7,543,720	10,558,322	9,992,295	8,861,762	8,868,779	9,699,758	8,514,892	8,633,205	10,454,306	6,913,135	90,040,174
Net Performance before Overhead Allocations	\$ (7,071,384)	\$ 51,034,832	\$ 82,136,460	\$ (2,032,413)	\$ (1,053,485)	\$ (2,504,093)	\$ 1,547,041	\$ (6,513,529)	\$ (9,274,789)	\$ (3,271,568)	\$ 102,997,074
Total Overhead Allocations-	(1,330,754)	(2,016,647)	(1,720,410)	(1,634,872)	(1,676,212)	(1,764,575)	(1,384,382)	(1,575,216)	(1,849,631)	(1,841,227)	(16,793,926)
Total Expenditures	6,212,966	8,541,675	8,271,885	7,226,890	7,192,567	7,935,183	7,130,510	7,057,989	8,604,675	5,071,908	73,246,248
Net Margin	\$ (5,740,630)	\$ 53,051,479	\$ 83,856,870	\$ (397,541)	\$ 622,727	\$ (739,518)	\$ 2,931,423	\$ (4,938,313)	\$ (7,425,158)	\$ (1,430,341)	\$ 119,791,000
Transfer In/(Out)	\$ (479,777)	\$ (896,426)	\$ (16,053,240)	\$ (901,420)	\$ (894,223)	\$ (16,143,838)	\$ (896,221)	\$ (896,192)	\$ (15,423,593)	\$ (1,037,631)	\$ (53,622,562)



General Fund Program Statistics

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Current Year Total	Prior Year Total
Aeromedical														
Patients Transported - Actual	73	47	40	48	38	71	40	56	37	38			488	495
Patients Transported - Budget	51	54	52	60	56	55	55	51	47	48			529	523
Variance	22	(7)	(12)	(12)	(18)	16	(15)	5	(10)	(10)	-	-	(41)	(28)
Actual Hours Available for Service	1,104	768	744	744	672	744	720	1,057	1,033	1,067			8,653	10,699
Service Hours Utilized	114.0	76.0	55.0	71.0	56.0	112.0	65	86.0	55.0	49.0			739	755
Utilization %	10.3%	9.9%	7.4%	9.5%	8.3%	15.1%	9.0%	8.1%	5.3%	4.6%			8.5%	7.1%
# of Flights - Training/Public Education	1	-	3	10	5	-	-	5	2	12			38	51
# of Flights - Maintenance	3	7	11	13	5	13	4	8	7	15			86	66
Ground Transportation														
Ground Transportation Trips-Actual	142	126	160	171	147	175	205	196	165	169			1,656	19
Ground Transportation Trips-Budget	87	87	87	87	87	87	87	87	87	87			870	640
Variance	55	39	73	84	60	88	118	109	78	82	-	-	786	(621)
School Health														
Medical Events	27,608	19,378	18,643	24,421	24,288	22,115	23,612	24,273	-	-			184,338	285,017
Screenings	23,716	17,414	15,725	21,276	23,712	19,748	6,736	4,545	-	-			132,872	212,500
Covid-19 Testing	110	99	278	365	245	148	128	67	-	-			1,440	12,827
Influenza Testing	88	80	254	320	213	117	116	69	-	-			1,257	-
Total Events- Actual	51,522	36,971	34,900	46,382	48,458	42,128	30,592	28,954	-	-	-	-	319,907	510,344
Total Events- Budget	78,000	62,000	61,600	69,600	73,000	58,600	59,800	48,000	-	-			510,600	353,622
Pharmacy														
Total Prescriptions Filled at In-House Pharmacies	13,077	11,360	12,413	12,642	12,260	13,789	12,359	14,278	13,083	12,843			128,104	121,094
Total Prescriptions Filled at Retail Pharmacies	-	-	-	-	-	-	-	-	-	-			-	1
Total Prescriptions Filled Inhouse/Retail- Actual	13,077	11,360	12,413	12,642	12,260	13,789	12,359	14,278	13,083	12,843	-	-	128,104	121,095
Total Prescriptions Filled- Budget	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998	11,998			119,980	156,276

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,226,317	\$ 1,207,913	\$ 18,404	1.5%	\$ 1,162,559	\$ 63,758	5.5%	\$ 11,874,910	\$ 11,845,437	\$ 29,473	0.2%	\$ 11,620,454	\$ 254,455	2.2%
Gross Patient Revenue							Gross Patient Revenue						
83,012	89,636	(6,624)	(7.4%)	122,114	(39,101)	(32.0%)	681,146	879,013	(197,867)	(22.5%)	780,828	(99,682)	(12.8%)
345,282	372,911	(27,629)	(7.4%)	335,159	10,123	3.0%	3,503,192	3,656,940	(153,748)	(4.2%)	3,247,538	255,654	7.9%
23,833	19,067	4,766	25.0%	-	23,833	-	148,694	186,980	(38,286)	(20.5%)	53,918	94,776	175.8%
452,128	481,614	(29,486)	(6.1%)	457,273	(5,145)	(1.1%)	4,333,032	4,722,933	(389,901)	(8.3%)	4,082,284	250,748	6.1%
774,190	726,299	47,891	6.6%	705,287	68,903	9.8%	7,541,878	7,122,504	419,374	5.9%	7,538,170	3,707	-
63.13%	60.13%			60.67%			63.51%	60.13%			64.87%		
758,333	758,334	(1)	-	758,333	-	-	7,583,333	7,583,340	(7)	-	7,583,333	-	-
674	-	674	-	-	674	-	7,950	-	7,950	-	13	7,937	61,053.8%
1,054	617	437	70.8%	1,290	(236)	(18.3%)	625,113	6,170	618,943	10,031.5%	378,430	246,683	65.2%
\$ 1,534,251	\$ 1,485,250	\$ 49,001	3.3%	\$ 1,464,910	\$ 69,341	4.7%	\$ 15,758,274	\$ 14,712,014	\$ 1,046,260	7.1%	\$ 15,499,947	\$ 258,327	1.7%
Direct Operating Expenses:							Direct Operating Expenses:						
1,149,029	1,083,366	(65,664)	(6.1%)	1,107,634	(41,396)	(3.7%)	10,993,106	11,118,755	125,649	1.1%	10,188,525	(804,581)	(7.9%)
381,002	371,515	(9,487)	(2.6%)	336,398	(44,603)	(13.3%)	3,596,096	3,715,148	119,052	3.2%	3,302,842	(293,254)	(8.9%)
58,072	80,869	22,797	28.2%	(69,748)	(127,820)	183.3%	593,514	808,691	215,177	26.6%	581,150	(12,364)	(2.1%)
58,724	55,517	(3,206)	(5.8%)	59,484	760	1.3%	570,249	555,172	(15,077)	(2.7%)	603,992	33,743	5.6%
74,478	80,880	6,402	7.9%	81,195	6,717	8.3%	830,459	808,798	(21,661)	(2.7%)	782,160	(48,299)	(6.2%)
829	2,275	1,446	63.6%	1,094	265	24.2%	13,113	22,750	9,637	42.4%	13,597	483	3.6%
1,161	6,250	5,089	81.4%	2,663	1,502	56.4%	28,447	62,500	34,053	54.5%	33,641	5,194	15.4%
27,764	32,750	4,986	15.2%	30,143	2,379	7.9%	337,577	327,499	(10,078)	(3.1%)	325,045	(12,532)	(3.9%)
34,404	34,425	21	0.1%	47,143	12,739	27.0%	329,604	344,249	14,645	4.3%	310,161	(19,443)	(6.3%)
-	103	103	-	103	103	-	1,197	1,030	(167)	(16.2%)	1,030	(167)	(16.2%)
42,180	37,655	(4,524)	(12.0%)	44,834	2,654	5.9%	383,967	376,553	(7,414)	(2.0%)	370,598	(13,369)	(3.6%)
13,630	17,939	4,309	24.0%	10,269	(3,360)	(32.7%)	122,717	179,385	56,668	31.6%	91,107	(31,611)	(34.7%)
10,337	8,053	(2,284)	(28.4%)	7,996	(2,341)	(29.3%)	78,822	80,533	1,711	2.1%	77,980	(842)	(1.1%)
1,851,609	1,811,596	(40,013)	(2.2%)	1,659,208	(192,401)	(11.6%)	17,878,867	18,401,061	522,194	2.8%	16,681,825	(1,197,041)	(7.2%)
Net Performance before Depreciation & Overhead Allocations							Net Performance before Depreciation & Overhead Allocations						
\$ (317,358)	\$ (326,346)	\$ 8,988	(2.8%)	\$ (194,298)	\$ (123,060)	63.3%	\$ (2,120,593)	\$ (3,689,047)	\$ 1,568,454	(42.5%)	\$ (1,181,878)	\$ (938,715)	79.4%
73,771	79,916	6,145	7.7%	80,821	7,049	8.7%	773,573	799,163	25,591	3.2%	801,341	27,768	3.5%
Overhead Allocations:							Overhead Allocations:						
5,977	6,424	447	7.0%	-	(5,977)	-	57,209	64,239	7,030	10.9%	44,208	(13,001)	(29.4%)
1,499	3,927	2,428	61.8%	1,340	(159)	(11.9%)	13,154	39,273	26,119	66.5%	10,626	(2,528)	(23.8%)
41,700	24,849	(16,851)	(67.8%)	25,938	(15,762)	(60.8%)	284,761	248,492	(36,269)	(14.6%)	280,892	(3,869)	(1.4%)
42,680	74,350	31,670	42.6%	41,260	(1,420)	(3.4%)	508,516	743,498	234,982	31.6%	445,016	(63,500)	(14.3%)
7,271	16,635	9,364	56.3%	9,231	1,960	21.2%	97,414	166,349	68,935	41.4%	110,797	13,383	12.1%
1,922	2,499	577	23.1%	1,902	(20)	(1.1%)	20,513	24,989	4,476	17.9%	20,149	(364)	(1.8%)
3,711	6,626	2,915	44.0%	2,588	(1,123)	(43.4%)	41,357	66,256	24,899	37.6%	39,056	(2,301)	(5.9%)
-	-	-	-	5,791	5,791	-	-	-	-	-	54,673	54,673	-
21,407	27,710	6,303	22.7%	41,265	19,858	48.1%	229,749	277,100	47,351	17.1%	518,289	288,540	55.7%
8,059	10,100	2,041	20.2%	7,283	(776)	(10.7%)	108,075	101,000	(7,075)	(7.0%)	76,605	(31,470)	(41.1%)
18,315	19,918	1,603	8.0%	22,615	4,300	19.0%	166,856	199,178	32,322	16.2%	204,550	37,694	18.4%
6,101	10,161	4,060	40.0%	3,981	(2,120)	(53.3%)	66,393	101,610	35,217	34.7%	39,026	(27,367)	(70.1%)
-	2,846	2,846	-	8,750	8,750	-	36,304	28,457	(7,847)	(27.6%)	64,407	28,103	43.6%
27,465	29,804	2,339	7.8%	32,465	5,000	15.4%	223,421	298,039	74,618	25.0%	305,667	82,246	26.9%
37,555	24,849	(12,706)	(51.1%)	-	(37,555)	-	213,298	248,491	35,193	14.2%	-	(213,298)	-
-	3,896	3,896	-	6,922	6,922	-	46,496	38,962	(7,534)	(19.3%)	75,764	29,268	38.6%

Current Month						
Actual	Budget	Variance	%	Prior Year	Variance	%
3,393	4,824	1,431	29.7%	5,154	1,761	34.2%
39,338	36,456	(2,882)	(7.9%)	24,338	(15,000)	(61.6%)
3,401	3,225	(176)	(5.5%)	-	(3,401)	-
269,794	309,098	39,304	12.7%	240,823	(28,971)	(12.0%)
2,195,175	2,200,611	5,436	0.2%	1,980,851	(214,323)	(10.8%)
\$ (660,923)	\$ (715,361)	\$ 54,437	(7.6%)	\$ (515,941)	\$ (144,982)	28.1%
131,522	-	131,522	-	-	131,522	-
-	-	-	-	-	-	-

Corporate Quality
Security Services
Supply Chain
Total Overhead Allocations-

Total Expenses

Net Margin

Capital Contributions

Transfer In/(Out)

Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%
49,768	48,238	(1,530)	(3.2%)	49,860	92	0.2%
262,953	364,558	101,605	27.9%	264,939	1,986	0.7%
38,810	32,253	(6,557)	(20.3%)	-	(38,810)	-
2,465,047	3,090,983	625,936	20.3%	2,604,522	139,475	5.4%
21,117,486	22,291,207	1,173,721	5.3%	20,087,689	(1,029,798)	(5.1%)
\$ (5,359,213)	\$ (7,579,193)	\$ 2,219,980	(29.3%)	\$ (4,587,742)	\$ (771,471)	16.8%
345,285	-	345,285	-	205,436	139,849	68.1%
\$ 3,998,488	\$ 6,600,000	\$ (2,601,512)	(39.4%)	\$ 3,351,280	\$ (647,208)	(19.3%)

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Gross Patient Revenue	\$ 1,133,282	\$ 1,092,136	\$ 1,198,577	\$ 1,235,917	\$ 1,106,126	\$ 1,237,453	\$ 1,200,936	\$ 1,240,273	\$ 1,203,894	\$ 1,226,317	\$ 11,874,910
Contractual Allowance	93,187	42,994	74,628	55,063	52,641	47,575	80,312	68,766	82,968	83,012	681,146
Charity Care	257,132	343,362	343,583	473,760	359,388	320,299	362,057	363,435	334,894	345,282	3,503,192
Bad Debt	-	22,173	-	36,165	-	15,949	-	44,962	5,612	23,833	148,694
Total Contractuals and Bad Debt	350,319	408,528	418,211	564,988	412,030	383,823	442,370	477,162	423,474	452,128	4,333,032
Net Patient Revenue	782,963	683,607	780,365	670,929	694,097	853,630	758,566	763,111	780,420	774,190	7,541,878
Collection %	69.09%	62.59%	65.11%	54.29%	62.75%	68.98%	63.16%	61.53%	64.82%	63.13%	63.51%
Non-Operating Revenues											
Intergovernmental Revenue	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	758,333	7,583,333
Interest Earnings	-	-	-	-	4,849	515	552	732	628	674	7,950
Other Revenue	861	2,000	1,022	858	1,056	260,245	1,208	954	355,856	1,054	625,113
Total Other Revenues	\$ 759,195	\$ 760,333	\$ 759,355	\$ 759,191	\$ 764,238	\$ 1,019,093	\$ 760,093	\$ 760,019	\$ 1,114,817	\$ 760,062	\$ 8,216,396
Total Non-Operating Revenues	\$ 1,542,158	\$ 1,443,941	\$ 1,539,720	\$ 1,430,120	\$ 1,458,335	\$ 1,872,723	\$ 1,518,659	\$ 1,523,129	\$ 1,895,237	\$ 1,534,251	\$ 15,758,274
Direct Operating Expenses:											
Salaries and Wages	1,085,663	1,066,987	1,125,625	1,118,596	1,010,800	1,131,999	1,056,638	1,119,621	1,128,148	1,149,029	10,993,106
Benefits	360,082	354,542	338,379	366,057	341,195	380,027	347,360	363,556	363,896	381,002	3,596,096
Purchased Services	45,961	49,657	60,872	56,140	52,585	56,825	57,487	88,635	67,279	58,072	593,514
Medical Supplies	26,346	65,429	39,763	62,259	35,070	20,618	29,161	155,339	77,541	58,724	570,249
Other Supplies	79,353	100,280	82,491	102,364	67,816	65,287	66,662	105,645	86,083	74,478	830,459
Contracted Physician Expense	150	501	2,612	1,303	1,194	1,432	984	2,518	1,590	829	13,113
Medical Services	747	4,785	2,843	3,130	2,788	2,314	2,093	3,291	5,295	1,161	28,447
Drugs	33,212	29,912	23,065	53,722	36,054	34,607	31,822	27,889	39,530	27,764	337,577
Repairs and Maintenance	26,346	26,744	24,936	42,377	21,830	26,103	28,833	45,263	52,767	34,404	329,604
Lease and Rental	103	103	103	103	103	103	103	373	103	-	1,197
Utilities	39,586	41,708	35,628	35,367	29,354	33,115	40,061	45,335	41,633	42,180	383,967
Other Expense	3,332	12,664	18,337	6,438	9,229	19,964	3,331	14,703	21,090	13,630	122,717
Insurance	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	13,845	10,337	78,822
Total Operating Expenses	1,707,709	1,760,142	1,761,483	1,854,687	1,614,847	1,779,226	1,671,366	1,978,999	1,898,799	1,851,609	17,878,867
Net Performance before Depreciation & Overhead Allocations	\$ (165,552)	\$ (316,202)	\$ (221,763)	\$ (424,567)	\$ (156,512)	\$ 93,497	\$ (152,706)	\$ (455,869)	\$ (3,562)	\$ (317,358)	\$ (2,120,593)
Depreciation	80,825	80,825	78,571	79,226	80,274	80,285	73,141	73,327	73,327	73,771	773,573
Overhead Allocations:											
Risk Management	7,005	4,363	5,630	5,591	5,969	5,330	5,793	5,692	5,859	5,977	57,209
Internal Audit	1,574	1,076	1,066	1,171	949	983	1,507	1,688	1,641	1,499	13,154
Administration	27,623	29,321	29,360	29,390	20,423	25,390	23,715	27,273	30,566	41,700	284,761
Human Resources	56,614	71,536	59,996	30,523	47,519	57,146	41,568	49,067	51,867	42,680	508,516
Legal	2,003	7,709	7,405	8,934	21,511	11,000	12,894	9,078	9,609	7,271	97,414

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Records	2,520	1,753	1,841	2,039	1,971	2,048	1,957	1,910	2,552	1,922	20,513
Compliance	3,802	3,983	3,999	4,191	4,262	4,023	4,770	4,521	4,095	3,711	41,357
IT Operations	21,363	26,446	25,519	22,221	19,574	24,360	20,641	24,759	23,459	21,407	229,749
IT Security	5,934	13,042	9,691	8,561	15,050	8,657	8,469	23,361	7,251	8,059	108,075
Finance	14,518	11,737	16,472	12,043	15,166	16,603	17,114	24,859	20,029	18,315	166,856
Corporate Communications	6,243	5,639	6,490	6,842	7,596	9,354	6,176	5,366	6,586	6,101	66,393
Information Technology	6,491	6,576	7,835	7,263	2,040	6,099	-	-	-	-	36,304
IT Applications	10,236	34,975	20,360	27,139	24,133	22,081	10,990	14,610	31,432	27,465	223,421
IT Service Center	15,577	16,788	15,482	15,298	16,034	23,920	31,589	19,353	21,702	37,555	213,298
Performance Excellence	3,949	7,305	7,232	8,775	9,179	10,056	-	-	-	-	46,496
Corporate Quality	5,053	4,355	4,652	4,264	4,197	5,903	5,685	5,731	6,535	3,393	49,768
Security Services	24,897	24,911	27,140	24,512	23,255	25,228	22,814	22,856	28,002	39,338	262,953
Supply Chain	3,746	3,208	3,825	4,042	2,542	4,169	3,340	3,733	6,804	3,401	38,810
Total Overhead Allocations	219,148	274,723	253,995	222,799	241,370	262,350	219,022	243,857	257,989	269,794	2,465,047
Total Expenses	2,007,683	2,115,691	2,094,049	2,156,712	1,936,491	2,121,860	1,963,528	2,296,182	2,230,115	2,195,175	21,117,486
Net Margin	\$ (465,525)	\$ (671,750)	\$ (554,329)	\$ (726,592)	\$ (478,156)	\$ (249,137)	\$ (444,869)	\$ (773,053)	\$ (334,878)	\$ (660,923)	\$ (5,359,213)
Capital Contributions	-	-	-	163,244	-	8,916	-	41,603	-	131,522	345,285
General Fund Support/Transfer In	-	-	\$1,451,382	-	-	\$1,214,100	-	-	\$1,333,006	-	\$3,998,488



Census	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Current Year Total	Prior Year Total
Admissions	9	9	17	13	10	10	15	13	12	11			119	104
Discharges	9	11	9	10	12	9	18	17	14	10			119	110
Average Daily Census	109	109	114	117	116	120	117	115	117	115			115	112
Budget Census	110	110	110	110	110	110	110	110	110	110			110	118
Occupancy % (120 licensed beds)	91%	91%	95%	97%	97%	100%	98%	96%	97%	96%			96%	94%
Days By Payor Source:														
Medicaid	31	-	-	-	-	57	6	-	-	31			125	324
Managed Care Medicaid	2,233	2,169	2,320	2,310	2,065	2,244	2,218	2,199	2,134	2,156			22,048	22,426
Medicare	97	61	109	81	49	79	110	110	128	190			1,014	1,164
Private Pay	31	30	42	93	64	45	30	31	38	34			438	267
Hospice	36	30	31	43	63	93	90	142	150	112			790	411
Charity	948	987	1,040	1,093	1,006	1,077	1,039	1,054	1,006	1,020			10,270	9,447
Optum/VA	-	-	-	-	-	-	18	39	43	28			128	-
Total Resident Days	3,376	3,277	3,542	3,620	3,247	3,595	3,511	3,575	3,499	3,571	-	-	34,813	34,039

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 9,995,992	\$ 11,238,791	\$ (1,242,799)	(11.1%)	\$ 9,172,318	\$ 823,674	9.0%	Gross Patient Revenue	\$ 93,480,183	\$ 112,541,673	\$ (19,061,490)	(16.9%)	\$ 109,932,294	\$ (16,452,111)	(15.0%)
7,209,791	8,152,639	(942,848)	(11.6%)	8,970,490	(1,760,700)	(19.6%)	Contractual Allowance	70,964,461	82,614,997	(11,650,536)	(14.1%)	80,333,039	(9,368,578)	(11.7%)
425,908	576,999	(151,091)	(26.2%)	(20,253)	446,161	(2,202.9%)	Charity Care	3,285,237	5,655,829	(2,370,592)	(41.9%)	4,985,430	(1,700,193)	(34.1%)
1,231,708	1,299,317	(67,609)	(5.2%)	(1,547,584)	2,779,292	(179.6%)	Bad Debt	4,168,783	13,010,943	(8,842,160)	(68.0%)	8,004,488	(3,835,705)	(47.9%)
8,867,406	10,028,955	(1,161,549)	(11.6%)	7,402,654	1,464,752	19.8%	Total Contractuals and Bad Debt	78,418,481	101,281,769	(22,863,288)	(22.6%)	93,322,957	(14,904,476)	(16.0%)
1,233,165	870,391	362,774	41.7%	-	1,233,165	-	Other Patient Revenue	6,303,524	8,703,910	(2,400,386)	(27.6%)	6,436,988	(133,464)	(2.1%)
2,361,750	2,080,227	281,523	13.5%	1,769,664	592,087	33.5%	Net Patient Revenue	21,365,227	19,963,814	1,401,413	7.0%	23,046,325	(1,681,099)	(7.3%)
23.63%	18.51%			19.29%			Collection %	22.86%	17.74%			20.96%		
9,525	27,425	(17,901)	(65.3%)	-	9,525	-	Grants	174,752	189,250	(14,498)	(7.7%)	329,846	(155,094)	(47.0%)
2,510	-	2,510	-	-	2,510	-	Interest Earnings	7,437	-	7,437	-	32	7,405	23,140.6%
-	-	-	-	-	-	-	Other Financial Assistance	-	-	-	-	1,376,035	(1,376,035)	-
16,110	16,175	(65)	(0.4%)	19,637	(3,526)	(18.0%)	Other Revenue	132,953	161,750	(28,797)	(17.8%)	138,419	(5,466)	(3.9%)
\$ 2,389,895	\$ 2,123,827	\$ 266,068	12.5%	\$ 1,789,301	\$ 600,595	33.6%	Total Revenues	\$ 21,680,369	\$ 20,314,814	\$ 1,365,555	6.7%	\$ 24,890,657	\$ (3,210,288)	(12.9%)
							Direct Operating Expenses:							
1,531,823	1,606,594	74,771	4.7%	1,510,725	(21,098)	(1.4%)	Salaries and Wages	14,542,801	16,473,641	1,930,840	11.7%	15,507,784	964,983	6.2%
416,000	440,129	24,129	5.5%	415,616	(383)	(0.1%)	Benefits	3,998,445	4,400,502	402,057	9.1%	4,188,857	190,412	4.5%
708,753	591,160	(117,593)	(19.9%)	424,389	(284,364)	(67.0%)	Purchased Services	5,854,065	5,911,600	57,535	1.0%	4,896,234	(957,831)	(19.6%)
(469,802)	129,595	599,397	462.5%	85,094	554,896	652.1%	Medical Supplies	999,134	1,295,953	296,820	22.9%	798,229	(200,904)	(25.2%)
107,802	147,109	39,307	26.7%	146,604	38,802	26.5%	Other Supplies	995,607	1,471,092	475,485	32.3%	1,219,652	224,046	18.4%
454,486	653,107	198,621	30.4%	783,669	329,183	42.0%	Contracted Physician Expense	6,149,333	6,531,067	381,734	5.8%	7,188,869	1,039,535	14.5%
69,894	82,041	12,147	14.8%	221,706	151,812	68.5%	Drugs	615,534	820,413	204,879	25.0%	544,308	(71,226)	(13.1%)
(14,455)	149,943	164,398	109.6%	138,199	152,654	110.5%	Repairs and Maintenance	1,608,375	1,499,428	(108,947)	(7.3%)	1,660,218	51,843	3.1%
41,097	52,211	11,114	21.3%	52,856	11,759	22.2%	Lease and Rental	421,273	522,107	100,834	19.3%	486,846	65,574	13.5%
112,142	81,214	(30,928)	(38.1%)	100,648	(11,494)	(11.4%)	Utilities	891,434	812,143	(79,292)	(9.8%)	751,865	(139,569)	(18.6%)
86,007	71,959	(14,048)	(19.5%)	(69,207)	(155,214)	224.3%	Other Expense	679,429	719,592	40,163	5.6%	609,971	(69,459)	(11.4%)
23,571	17,328	(6,242)	(36.0%)	17,271	(6,300)	(36.5%)	Insurance	179,409	173,283	(6,127)	(3.5%)	169,006	(10,403)	(6.2%)
3,067,319	4,022,391	955,072	23.7%	3,827,572	760,253	19.9%	Total Operating Expenses	36,934,839	40,630,820	3,695,981	9.1%	38,021,838	1,086,999	2.9%
							Net Performance before Depreciation & Overhead Allocations	\$ (15,254,470)	\$ (20,316,006)	\$ 5,061,536	(24.9%)	\$ (13,131,181)	\$ (2,123,289)	16.2%
\$ (677,423)	\$ (1,898,564)	\$ 1,221,140	(64.3%)	\$ (2,038,271)	\$ 1,360,848	(66.8%)								
289,597	297,082	7,485	2.5%	281,648	(7,949)	(2.8%)	Depreciation	2,827,204	2,970,821	143,618	4.8%	2,794,296	(32,907)	(1.2%)
							Overhead Allocations:							
13,211	14,197	986	6.9%	-	(13,211)	-	Risk Management	126,436	141,973	15,537	10.9%	102,697	(23,739)	(23.1%)
51,455	68,653	17,198	25.1%	82,119	30,664	37.3%	Rev Cycle	503,043	686,529	183,486	26.7%	962,906	459,863	47.8%
3,314	8,680	5,366	61.8%	3,112	(202)	(6.5%)	Internal Audit	29,072	86,797	57,725	66.5%	24,685	(4,387)	(17.8%)
92,161	54,919	(37,242)	(67.8%)	60,257	(31,904)	(52.9%)	Administration	629,345	549,187	(80,158)	(14.6%)	652,530	23,185	3.6%
51,658	89,990	38,332	42.6%	53,315	1,657	3.1%	Human Resources	615,488	899,898	284,410	31.6%	575,039	(40,449)	(7.0%)
16,069	36,765	20,696	56.3%	21,445	5,376	25.1%	Legal	215,295	367,646	152,351	41.4%	257,390	42,095	16.4%
4,247	5,523	1,276	23.1%	4,419	172	3.9%	Records	45,337	55,228	9,891	17.9%	46,807	1,470	3.1%
8,201	14,643	6,442	44.0%	6,012	(2,189)	(36.4%)	Compliance	91,401	146,431	55,030	37.6%	90,729	(672)	(0.7%)
-	-	-	-	13,453	13,453	-	Community Engagement	-	-	-	-	127,010	127,010	-
47,310	61,241	13,931	22.7%	95,860	48,550	50.6%	IT Operations	507,760	612,413	104,653	17.1%	1,204,021	696,261	57.8%
17,811	22,322	4,511	20.2%	16,919	(892)	(5.3%)	IT Security	238,856	223,217	(15,639)	(7.0%)	177,958	(60,898)	(34.2%)
40,478	44,020	3,542	8.0%	52,535	12,057	23.0%	Finance	368,769	440,202	71,433	16.2%	475,183	106,414	22.4%
13,484	22,457	8,973	40.0%	9,249	(4,235)	(45.8%)	Corporate Communications	146,731	224,567	77,836	34.7%	90,660	(56,071)	(61.8%)
-	6,289	6,289	-	20,326	20,326	-	Information Technology	80,233	62,894	(17,339)	(27.6%)	149,623	69,390	46.4%
290,030	314,731	24,701	7.8%	75,418	(214,612)	(284.6%)	IT Applications	2,359,356	3,147,312	787,956	25.0%	710,084	(1,649,272)	(232.3%)

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	221,574	221,574	-	-	-	-	-	2,762,773	2,762,773	-
83,000	54,919	(28,081)	(51.1%)	-	(83,000)	-	471,406	549,185	77,779	14.2%	-	(471,406)	-
-	8,611	8,611	-	16,081	16,081	-	102,759	86,110	(16,649)	(19.3%)	176,004	73,245	41.6%
7,498	10,661	3,163	29.7%	11,974	4,476	37.4%	109,995	106,611	(3,384)	(3.2%)	115,827	5,832	5.0%
56,197	52,080	(4,117)	(7.9%)	40,563	(15,634)	(38.5%)	375,648	520,797	145,149	27.9%	441,564	65,916	14.9%
7,515	7,128	(387)	(5.4%)	-	(7,515)	-	85,772	71,281	(14,491)	(20.3%)	-	(85,772)	-
-	13,383	13,383	-	-	-	-	160,049	133,828	(26,221)	(19.6%)	-	(160,049)	-
22,064	28,383	6,319	22.3%	-	(22,064)	-	249,997	283,833	33,836	11.9%	-	(249,997)	-
3,423	5,459	2,036	37.3%	-	(3,423)	-	29,549	54,586	25,037	45.9%	-	(29,549)	-
829,126	945,053	115,927	12.3%	804,630	(24,496)	(3.0%)	7,542,297	9,450,526	1,908,229	20.2%	9,143,490	1,601,193	17.5%
4,186,042	5,264,525	1,078,484	20.5%	4,913,850	727,808	14.8%	47,304,340	53,052,167	5,747,828	10.8%	49,959,624	2,655,285	5.3%
\$ (1,796,146)	\$ (3,140,698)	\$ 1,344,552	(42.8%)	\$ (3,124,549)	\$ 1,328,403	(42.5%)	\$ (25,623,971)	\$ (32,737,353)	\$ 7,113,382	(21.7%)	\$ (25,068,968)	\$ (555,003)	2.2%
320,168	-	320,168	-	14,235	305,933	2,149.2%	2,715,675	-	2,715,675	-	734,613	1,981,062	269.7%
-	-	-	-	-	-	-	\$ 21,290,218	\$ 30,000,000	\$ (8,709,782)	(29.0%)	\$ 19,431,770	\$ (1,858,448)	(9.6%)

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Gross Patient Revenue	\$ 9,410,011	\$ 9,172,195	\$ 9,898,843	\$ 9,575,784	\$ 8,358,601	\$ 8,888,569	\$ 8,707,468	\$ 9,787,001	\$ 9,685,720	\$ 9,995,992	\$ 93,480,183
Contractual Allowance	7,526,313	6,093,064	8,815,263	7,439,166	6,434,425	7,573,616	4,989,813	7,285,906	7,597,103	7,209,791	70,964,461
Charity Care	188,852	647,069	74,181	86,833	231,755	553,596	413,521	178,460	485,062	425,908	3,285,237
Bad Debt	527,547	263,757	(325,753)	425,788	682,501	(774,888)	1,026,889	921,987	189,247	1,231,708	4,168,783
Total Contractuals and Bad Debt	8,242,713	7,003,890	8,563,690	7,951,787	7,348,681	7,352,324	6,430,223	8,386,353	8,271,413	8,867,406	78,418,481
Other Patient Revenue	47,816	47,816	47,816	47,816	47,816	1,187,904	1,187,904	1,187,904	1,267,567	1,233,165	6,303,524
Net Patient Revenue	1,215,115	2,216,121	1,382,969	1,671,813	1,057,736	2,724,148	3,465,149	2,588,552	2,681,874	2,361,750	21,365,227
Collection %	12.91%	24.16%	13.97%	17.46%	12.65%	30.65%	39.80%	26.45%	27.69%	23.63%	22.86%
Non-Operating Revenues											
Grants	17,544	16,848	16,848	16,848	16,848	16,848	21,302	21,302	20,841	9,525	174,752
Interest Earnings	-	-	-	-	2,002	-	155	1,072	1,697	2,510	7,437
Other Revenue	15,399	15,611	15,230	(13,250)	15,589	20,267	15,893	16,047	16,057	16,110	132,953
Total Other Revenues	\$ 32,943	\$ 32,458	\$ 32,077	\$ 3,598	\$ 34,438	\$ 37,115	\$ 37,351	\$ 38,421	\$ 38,595	\$ 28,145	\$ 315,142
Total Non-Operating Revenues	\$ 1,248,058	\$ 2,248,579	\$ 1,415,046	\$ 1,675,411	\$ 1,092,175	\$ 2,761,263	\$ 3,502,500	\$ 2,626,973	\$ 2,720,469	\$ 2,389,895	\$ 21,680,369
Direct Operating Expenses:											
Salaries and Wages	1,539,968	1,410,468	1,538,086	1,399,690	1,438,623	1,587,613	1,201,578	1,419,227	1,475,725	1,531,823	14,542,801
Benefits	424,068	413,566	375,449	406,292	381,372	422,740	365,948	394,642	398,368	416,000	3,998,445
Purchased Services	452,813	262,972	590,036	583,573	621,174	644,650	701,228	740,320	548,545	708,753	5,854,065
Medical Supplies	14,107	11,684	11,499	24,079	10,239	135,644	375,025	729,193	157,465	(469,802)	999,134
Other Supplies	(2,396)	57,570	144,130	68,334	160,897	149,885	70,184	148,859	90,341	107,802	995,607
Contracted Physician Expense	380,576	872,418	602,355	604,678	997,437	813,153	650,413	9,946	763,871	454,486	6,149,333
Drugs	43,713	(28,898)	(971)	121,787	13,726	16,925	222,854	60,483	96,021	69,894	615,534
Repairs and Maintenance	122,273	(51,216)	242,232	224,830	67,668	92,344	335,932	235,648	353,119	(14,455)	1,608,375
Lease and Rental	73,901	41,502	59,447	31,004	32,144	41,965	34,093	18,355	47,764	41,097	421,273
Utilities	72,730	105,148	17,693	137,592	86,206	86,241	107,383	72,906	93,393	112,142	891,434
Other Expense	57,764	244,065	138,732	187,402	(289,683)	(7,344)	99,199	57,571	105,716	86,007	679,429
Insurance	15,528	15,528	15,528	15,528	15,528	15,528	15,528	15,528	31,613	23,571	179,409
Total Operating Expenses	3,195,046	3,354,805	3,734,216	3,804,788	3,535,333	3,999,344	4,179,366	3,902,678	4,161,943	3,067,319	36,934,839
Net Performance before Depreciation & Overhead Allocations	\$ (1,946,988)	\$ (1,106,226)	\$ (2,319,170)	\$ (2,129,377)	\$ (2,443,158)	\$ (1,238,081)	\$ (676,867)	\$ (1,275,706)	\$ (1,441,474)	\$ (677,423)	\$ (15,254,470)
Depreciation	281,138	281,138	250,088	273,630	288,716	291,676	289,946	289,959	291,316	289,597	2,827,204
Overhead Allocations:											
Risk Management	15,481	9,642	12,443	12,356	13,193	11,780	12,802	12,580	12,948	13,211	126,436
Rev Cycle	39,573	64,829	54,116	45,701	39,082	56,743	47,013	57,768	46,763	51,455	503,043
Internal Audit	3,478	2,378	2,355	2,589	2,098	2,172	3,331	3,731	3,626	3,314	29,072
Administration	61,049	64,803	64,887	64,953	45,137	56,114	52,412	60,277	67,552	92,161	629,345
Human Resources	68,523	86,584	72,617	36,944	57,515	69,167	50,313	59,389	62,778	51,658	615,488

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Legal	4,427	17,037	16,365	19,746	47,542	24,311	28,497	20,064	21,237	16,069	215,295
Records	5,570	3,874	4,069	4,506	4,357	4,526	4,325	4,222	5,641	4,247	45,337
Compliance	8,404	8,803	8,838	9,262	9,420	8,891	10,542	9,991	9,049	8,201	91,401
IT Operations	47,214	58,448	56,399	49,109	43,259	53,838	45,618	54,720	51,845	47,310	507,760
IT Security	13,116	28,823	21,419	18,920	33,262	19,133	18,717	51,630	16,025	17,811	238,856
Finance	32,086	25,940	36,404	26,617	33,519	36,695	37,824	54,941	44,265	40,478	368,769
Corporate Communications	13,798	12,463	14,343	15,120	16,788	20,673	13,649	11,858	14,555	13,484	146,731
Information Technology	14,345	14,533	17,316	16,052	4,508	13,479	-	-	-	-	80,233
IT Applications	108,095	369,342	215,006	286,592	254,849	233,181	116,052	154,283	331,926	290,030	2,359,356
IT Service Center	34,425	37,104	34,216	33,809	35,436	52,865	69,814	42,773	47,964	83,000	471,406
Performance Excellence	8,727	16,145	15,982	19,394	20,286	22,225	-	-	-	-	102,759
Corporate Quality	11,167	9,624	10,282	9,425	9,277	13,046	12,565	12,667	14,444	7,498	109,995
Security Services	35,567	35,587	38,772	35,017	33,222	36,041	32,592	32,651	40,002	56,197	375,648
Supply Chain	8,279	7,089	8,455	8,934	5,619	9,214	7,381	8,250	15,036	7,515	85,772
HIM Department	11,003	26,124	25,741	16,614	27,062	13,332	13,593	13,118	13,462	-	160,049
Coding	28,125	17,231	32,872	23,145	28,512	26,799	25,417	23,768	22,064	22,064	249,997
Reimbursement	3,269	2,202	5,313	1,631	2,621	2,779	2,661	2,743	2,907	3,423	29,549
Total Overhead Allocations	575,721	918,605	768,210	756,436	766,564	787,004	605,118	691,424	844,089	829,126	7,542,297
Total Expenses	4,051,905	4,554,549	4,752,514	4,834,854	4,590,613	5,078,024	5,074,430	4,884,061	5,297,348	4,186,042	47,304,340
Net Margin	\$ (2,803,848)	\$ (2,305,970)	\$ (3,337,468)	\$ (3,159,443)	\$ (3,498,438)	\$ (2,316,761)	\$ (1,571,931)	\$ (2,257,088)	\$ (2,576,878)	\$ (1,796,146)	\$ (25,623,971)
Capital Contributions	-	-	-	1,914,064	-	176,709	51,121	206,419	47,194	320,168	2,715,675
General Fund Support/Transfer In	-	-	\$8,461,956	-	-	\$7,293,585	-	-	\$5,534,677	-	\$21,290,218

Lakeside Medical Center
Statistical Information

Admissions	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Current Year Total	YTD Budget Total	% Var to Budget	Prior YTD Total	% Var to Prior Yr
Newborn	10	7	4	-	-	-	-	-	-	-	-	-	21	105	(80.1%)	124	(83.1%)
Pediatrics	8	5	5	3	4	3	2	3	6	2	-	-	41	53	(23.3%)	56	(26.8%)
Adult	61	42	52	43	22	35	28	40	37	28	-	-	388	821	(52.8%)	709	(45.3%)
Total	79	54	61	46	26	38	30	43	43	30	-	-	450	980	(54.1%)	889	(49.4%)
Adjusted Admissions	298	344	371	208	194	297	211	225	201	185	-	-	2,534	2,775	(8.7%)	3,047	(16.8%)
Patient Days																	
Med Surg (14 beds)	46	30	21	23	11	33	14	23	28	27	-	-	256	135	89.6%	74	245.9%
Pediatrics (12 beds)	36	22	13	7	20	21	8	5	16	10	-	-	158	172	(8.1%)	175	(9.7%)
Telemetry (22 beds)	75	96	40	72	40	55	49	77	65	40	-	-	609	2,068	(70.6%)	1,929	(68.4%)
ICU (6 beds)	96	21	88	132	64	48	59	81	100	82	-	-	771	831	(7.2%)	819	(5.9%)
Obstetrics (16 beds)	24	26	10	-	-	-	-	-	-	-	-	-	60	352	(83.0%)	332	(81.9%)
Total (70 beds)	277	195	172	234	135	157	130	186	209	159	-	-	1,854	3,558	(47.9%)	3,329	(44.3%)
Adjusted Acute Patient Days	1,046	1,243	1,047	1,057	1,005	1,227	914	973	977	980	-	-	10,469	10,067	4.0%	11,035	(5.1%)
Other Key Inpatient Statistics																	
Occupancy Percentage	13%	9%	8%	11%	7%	7%	6%	9%	10%	7%	-	-	7%	17%	(56.6%)	16%	(53.6%)
Average Daily Census (excl. newborns)	8.9	6.5	5.5	7.5	4.8	5.1	4.3	6.0	7.0	5.1	-	-	6.1	11.7	(47.9%)	10.9	(44.4%)
Average Daily Census (incl. newborns)	9.3	6.9	5.7	7.5	4.8	5.1	4.3	6.0	7.0	5.1	-	-	6.2	12.6	(50.8%)	11.9	(47.9%)
Average Length of Stay (excl newborns)	4.01	4.15	3.02	5.09	5.19	4.13	4.33	4.33	4.86	5.30	-	-	4.44	4.07	9.2%	4.31	2.9%
Average Length of Stay (incl newborns)	3.65	3.85	2.90	5.09	5.19	4.13	4.33	4.33	4.86	5.30	-	-	4.36	3.90	12.0%	4.02	8.4%
Case Mix Index- Medicare	1.3254	1.1046	1.5013	1.0061	3.9048	1.0607	1.1720	1.0497	1.3029	1.2518	-	-	1.4679	-	-	1.5757	-
Case Mix Index- Medicaid	0.5175	(1.0000)	0.1217	-	2.5454	-	-	-	1.3147	-	-	-	0.3499	-	-	0.5333	-
Case Mix Index- All Payers	1.0738	0.9427	1.1514	1.5019	1.7167	1.2226	1.1367	1.3129	1.3767	1.5215	-	-	1.2957	-	-	1.1706	-
Emergency Room and Outpatients																	
ER Admissions	42	22	34	30	23	27	20	32	32	21	-	-	283	486	(41.8%)	443	(36.1%)
ER Visits	1,692	1,769	1,785	1,729	1,585	1,795	1,740	1,702	1,631	1,597	-	-	17,025	15,641	8.8%	15,511	9.8%
Outpatient Visits	281	321	359	313	290	179	146	278	297	315	-	-	2,779	3,658	(24.0%)	3,658	(24.0%)
ER and Outpatient Visits	2,122	2,090	2,144	2,042	1,875	1,974	1,886	1,980	1,928	1,912	-	-	19,953	19,299	3.4%	19,169	4.1%
Observation Patient Stays	100	153	136	126	97	124	116	118	139	143	-	-	1,252	1,253	(0.1%)	1,253	(0.1%)
Surgery and Other Procedures																	
Inpatient Surgeries	15	7	11	9	5	7	6	6	12	16	-	-	94	210	(55.2%)	199	(52.8%)
Outpatient Surgeries	-	-	-	-	-	1	-	-	-	-	-	-	1	61	(98.4%)	58	(98.3%)
Endoscopies	1	5	-	1	2	-	-	1	7	3	-	-	20	91	(78.0%)	85	(76.5%)
Radiology Procedures	2,140	2,174	2,348	2,300	2,049	2,332	2,243	2,422	2,189	2,138	-	-	22,335	20,884	6.9%	20,793	7.4%
Lab Charges	13,002	11,532	11,466	11,887	10,119	11,289	10,889	11,405	11,753	11,315	-	-	114,657	107,042	7.1%	132,731	(13.6%)
Staffing																	
Paid FTE	224.93	229.06	220.67	217.58	220.22	225.28	222.79	224.51	223.07	228.99	-	-	223.71	265.25	(15.7%)	240.64	(7.0%)
Paid FTE per Adjusted Occupied Bed	6.67	5.53	6.53	6.38	6.13	5.69	7.31	7.15	6.85	7.25	-	-	6.49	8.02	(19.1%)	6.64	(2.2%)
Operational Performance																	
Gross Revenue Per Adj Pat Day	8,997	7,377	9,453	9,059	8,316	7,246	9,522	10,061	9,914	9,445	-	-	8,939	11,815	(24.3%)	10,498	(14.8%)
Net Revenue Per Adj Pat Day	1,162	1,782	1,321	1,582	1,052	2,221	3,789	2,661	2,745	944	-	-	1,926	2,539	(24.1%)	2,183	(11.8%)
Salaries & Benefits as % of Net Pat Revenue	162%	82%	138%	108%	172%	74%	45%	70%	70%	211%	-	-	93%	74%	25.3%	85%	8.9%
Labor Cost per Adj Pat Day	1,878	1,467	1,827	1,709	1,811	1,639	1,714	1,865	1,918	1,988	-	-	1,782	2,172	(18.0%)	1,861	(4.3%)
Total Expense Per Adj Pat Day	3,055	2,698	3,566	3,600	3,517	3,260	4,570	4,012	4,260	2,211	-	-	3,475	4,234	(17.9%)	3,631	(4.3%)

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 2,553,603	\$ 1,894,073	\$ 659,530	34.8%	\$ 1,851,922	\$ 701,680	37.9%	Gross Patient Revenue	\$ 25,908,298	\$ 21,287,361	\$ 4,620,937	21.7%	\$ 21,600,769	\$ 4,307,529	19.9%
736,918	493,354	243,564	49.4%	380,666	356,252	93.6%	Contractual Allowance	8,614,156	5,541,054	3,073,102	55.5%	4,793,038	3,821,118	79.7%
1,060,385	813,232	247,153	30.4%	950,302	110,083	11.6%	Charity Care	10,071,821	9,091,905	979,916	10.8%	9,088,704	983,117	10.8%
312,029	265,333	46,696	17.6%	383,449	(71,420)	(18.6%)	Bad Debt	2,803,472	3,008,976	(205,504)	(6.8%)	3,555,842	(752,370)	(21.2%)
2,109,331	1,571,919	537,412	34.2%	1,714,417	394,914	23.0%	Total Contractuals and Bad Debt	21,489,449	17,641,935	3,847,514	21.8%	17,437,584	4,051,865	23.2%
1,120,503	410,093	710,410	173.2%	55,614	1,064,888	1,914.8%	Other Patient Revenue	3,832,151	4,694,730	(862,579)	(18.4%)	4,116,706	(284,555)	(6.9%)
1,564,774	732,247	832,527	113.7%	193,120	1,371,654	710.3%	Net Patient Revenue	8,251,000	8,340,156	(89,156)	(1.1%)	8,279,891	(28,891)	(0.3%)
61.28%	38.66%			10.43%			Collection %	31.85%	39.18%			38.33%		
724,102	689,465	34,637	5.0%	1,266,054	(541,952)	(42.8%)	Grants	9,003,801	8,829,105	174,696	2.0%	12,460,594	(3,456,793)	(27.7%)
-	-	-	-	5,720	(5,720)	-	Other Financial Assistance	738,416	381,143	357,273	93.7%	875,885	(137,468)	(15.7%)
155,255	2,460	152,795	6,211.2%	4,320	150,935	3,493.9%	Other Revenue	911,657	24,600	887,057	3,605.9%	2,667	908,990	34,082.9%
\$ 2,444,132	\$ 1,424,172	\$ 1,019,960	71.6%	\$ 1,469,214	\$ 974,917	66.4%	Total Revenues	\$ 18,904,874	\$ 17,575,004	\$ 1,329,870	7.6%	\$ 21,619,037	\$ (2,714,163)	(12.6%)
							Direct Operating Expenses:							
1,721,522	1,856,685	135,163	7.3%	1,412,965	(308,557)	(21.8%)	Salaries and Wages	16,678,890	19,303,950	2,625,060	13.6%	14,514,147	(2,164,742)	(14.9%)
485,386	484,176	(1,210)	(0.2%)	410,711	(74,675)	(18.2%)	Benefits	4,467,223	4,841,756	374,532	7.7%	4,097,497	(369,726)	(9.0%)
39,233	63,786	24,553	38.5%	23,396	(15,837)	(67.7%)	Purchased Services	337,878	637,862	299,984	47.0%	558,312	220,434	39.5%
42,487	103,083	60,596	58.8%	99,807	57,319	57.4%	Medical Supplies	787,615	1,030,829	243,214	23.6%	592,414	(195,202)	(33.0%)
24,217	59,966	35,749	59.6%	10,186	(14,031)	(137.7%)	Other Supplies	240,444	599,663	359,219	59.9%	323,632	83,189	25.7%
83,687	75,160	(8,527)	(11.3%)	45,369	(38,318)	(84.5%)	Medical Services	649,933	751,597	101,664	13.5%	480,077	(169,855)	(35.4%)
39,232	48,958	9,726	19.9%	44,174	4,942	11.2%	Drugs	428,288	489,581	61,294	12.5%	455,113	26,825	5.9%
40,887	53,684	12,797	23.8%	25,319	(15,568)	(61.5%)	Repairs and Maintenance	363,946	536,840	172,894	32.2%	355,102	(8,844)	(2.5%)
122,080	165,334	43,254	26.2%	98,523	(23,557)	(23.9%)	Lease and Rental	1,152,202	1,653,336	501,134	30.3%	1,046,999	(105,202)	(10.0%)
7,709	11,522	3,812	33.1%	7,887	178	2.3%	Utilities	74,213	115,215	41,003	35.6%	73,225	(987)	(1.3%)
111,223	75,576	(35,647)	(47.2%)	46,176	(65,047)	(140.9%)	Other Expense	938,417	755,759	(182,658)	(24.2%)	466,700	(471,717)	(101.1%)
6,691	4,083	(2,608)	(63.9%)	5,819	(872)	(15.0%)	Insurance	53,959	40,825	(13,134)	(32.2%)	45,640	(8,318)	(18.2%)
2,724,354	3,002,011	277,657	9.2%	2,230,333	(494,022)	(22.2%)	Total Operating Expenses	26,173,006	30,757,212	4,584,206	14.9%	23,008,860	(3,164,147)	(13.8%)
							Net Performance before Depreciation & Overhead Allocations	\$ (7,268,132)	\$ (13,182,208)	\$ 5,914,076	(44.9%)	\$ (1,389,823)	\$ (5,878,309)	423.0%
27,002	33,250	6,248	18.8%	31,712	4,709	14.8%	Depreciation	263,190	332,499	69,308	20.8%	315,999	52,809	16.7%
							Overhead Allocations:							
9,977	10,722	745	6.9%	-	(9,977)	-	Risk Management	95,487	107,222	11,735	10.9%	67,426	(28,061)	(41.6%)
82,399	109,939	27,540	25.1%	136,865	54,466	39.8%	Rev Cycle	805,559	1,099,386	293,827	26.7%	1,604,843	799,284	49.8%
2,503	6,555	4,052	61.8%	2,043	(460)	(22.5%)	Internal Audit	21,959	65,552	43,593	66.5%	16,207	(5,752)	(35.5%)
34,755	32,746	(2,009)	(6.1%)	29,299	(5,456)	(18.6%)	Home Office Facilities	314,857	327,462	12,605	3.8%	281,455	(33,402)	(11.9%)
69,603	41,476	(28,127)	(67.8%)	39,561	(30,042)	(75.9%)	Administration	475,303	414,764	(60,539)	(14.6%)	428,419	(46,884)	(10.9%)
57,374	99,947	42,573	42.6%	48,056	(9,318)	(19.4%)	Human Resources	683,592	999,473	315,881	31.6%	518,314	(165,278)	(31.9%)
12,136	27,766	15,630	56.3%	14,079	1,943	13.8%	Legal	162,599	277,657	115,058	41.4%	168,989	6,390	3.8%
3,208	4,171	963	23.1%	2,901	(307)	(10.6%)	Records	34,242	41,710	7,468	17.9%	30,731	(3,511)	(11.4%)
6,194	11,059	4,865	44.0%	3,947	(2,247)	(56.9%)	Compliance	69,029	110,590	41,561	37.6%	59,568	(9,461)	(15.9%)
-	-	-	-	8,832	8,832	-	Community Engagement	-	-	-	-	83,388	83,388	-
35,730	46,251	10,521	22.7%	62,937	27,207	43.2%	IT Operations	383,477	462,514	79,037	17.1%	790,500	407,023	51.5%
13,451	16,858	3,407	20.2%	11,108	(2,343)	(21.1%)	IT Security	180,389	168,581	(11,808)	(7.0%)	116,838	(63,551)	(54.4%)
30,570	33,245	2,675	8.0%	34,492	3,922	11.4%	Finance	278,507	332,454	53,947	16.2%	311,982	33,475	10.7%
10,184	16,960	6,776	40.0%	6,073	(4,111)	(67.7%)	Corporate Communications	110,818	169,601	58,783	34.7%	59,523	(51,295)	(86.2%)
-	4,750	4,750	-	13,345	13,345	-	Information Technology	60,595	47,499	(13,096)	(27.6%)	98,235	37,640	38.3%
219,039	237,695	18,656	7.8%	49,515	(169,524)	(342.4%)	IT Applications	1,781,860	2,376,948	595,088	25.0%	466,206	(1,315,654)	(282.2%)

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	145,474	145,474	-	IT EPIC	-	-	-	-	1,813,900	1,813,900	-
62,685	41,476	(21,209)	(51.1%)	-	(62,685)	-	IT Service Center	356,021	414,762	58,741	14.2%	-	(356,021)	-
-	6,503	6,503	-	10,558	10,558	-	Performance Excellence	77,609	65,033	(12,576)	(19.3%)	115,556	37,947	32.8%
5,663	8,052	2,389	29.7%	7,861	2,198	28.0%	Corporate Quality	83,071	80,516	(2,555)	(3.2%)	76,046	(7,025)	(9.2%)
61,817	57,288	(4,529)	(7.9%)	48,676	(13,141)	(27.0%)	Security Services	413,214	572,877	159,663	27.9%	529,877	116,663	22.0%
5,676	5,383	(293)	(5.4%)	-	(5,676)	-	Supply Chain	64,778	53,834	(10,944)	(20.3%)	-	(64,778)	-
-	10,156	10,156	-	-	-	-	HIM Department	121,464	101,565	(19,899)	(19.6%)	-	(121,464)	-
16,745	21,541	4,796	22.3%	-	(16,745)	-	Coding	189,726	215,407	25,681	11.9%	-	(189,726)	-
2,598	4,143	1,545	37.3%	-	(2,598)	-	Reimbursement	22,426	41,426	19,000	45.9%	-	(22,426)	-
742,307	854,683	112,376	13.1%	675,625	(66,682)	(9.9%)	Total Overhead Allocations-	6,786,582	8,546,832	1,760,250	20.6%	7,638,005	851,423	11.1%
3,493,664	3,889,944	396,281	10.2%	2,937,670	(555,994)	(18.9%)	Total Expenses	33,222,779	39,636,543	6,413,764	16.2%	30,962,863	(2,259,915)	(7.3%)
\$ (1,049,532)	\$ (2,465,772)	\$ 1,416,241	(57.4%)	\$ (1,468,455)	\$ 418,924	(28.5%)	Net Margin	\$ (14,317,905)	\$ (22,061,539)	\$ 7,743,634	(35.1%)	\$ (9,343,827)	\$ (4,974,078)	53.2%
-	153,690	153,690	-	-	-	-	Capital	-	1,536,897	1,536,897	100.0%	15,628	15,628	100.0%
-	-	-	-	-	-	-	Capital Contributions	132,840	-	132,840	-	-	132,840	-
-	-	-	-	-	-	-	Transfer In/(Out)	\$ 14,099,698	\$ 19,875,000	\$ (5,775,302)	(29.1%)	\$ 7,924,615	\$ (6,175,083)	(77.9%)

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Gross Patient Revenue	\$ 2,421,964	\$ 2,173,673	\$ 2,534,826	\$ 2,394,233	\$ 2,436,124	\$ 2,859,432	\$ 2,815,106	\$ 2,801,109	\$ 2,918,227	\$ 2,553,603	\$ 25,908,298
Contractual Allowance	942,552	616,457	797,366	764,288	728,571	1,015,151	998,014	670,258	1,344,583	736,918	8,614,156
Charity Care	1,080,772	818,987	996,143	1,145,797	998,209	1,031,223	979,676	933,548	1,027,081	1,060,385	10,071,821
Bad Debt	49,730	353,288	285,914	95,985	279,913	332,230	527,608	628,944	(62,168)	312,029	2,803,472
Total Contractuals and Bad Debt	2,073,054	1,788,732	2,079,423	2,006,069	2,006,694	2,378,604	2,505,297	2,232,750	2,309,496	2,109,331	21,489,449
Other Patient Revenue	474,943	474,943	87,703	345,863	345,863	345,863	224,901	205,785	205,785	1,120,503	3,832,151
Net Patient Revenue	823,853	859,885	543,106	734,027	775,294	826,691	534,711	774,144	814,516	1,564,774	8,251,000
Collection %	34.02%	39.56%	21.43%	30.66%	31.82%	28.91%	18.99%	27.64%	27.91%	61.28%	31.85%
Non-Operating Revenues											
Grants	831,658	951,673	1,163,225	937,662	1,277,476	1,004,344	730,315	650,205	733,140	724,102	9,003,801
Other Financial Assistance	12,477	51,355	674,585	-	-	-	-	-	-	-	738,416
Other Revenue	624	29,490	1,042	1,648	18,706	193,647	101,773	51,117	358,355	155,255	911,657
Total Other Revenues	\$ 844,758	\$ 1,032,517	\$ 1,838,851	\$ 939,311	\$ 1,296,183	\$ 1,197,991	\$ 832,088	\$ 701,322	\$ 1,091,495	\$ 879,358	\$ 10,653,874
Total Non-Operating Revenues	\$ 1,668,611	\$ 1,892,402	\$ 2,381,957	\$ 1,673,338	\$ 2,071,476	\$ 2,024,682	\$ 1,366,799	\$ 1,475,466	\$ 1,906,011	\$ 2,444,132	\$ 18,904,874
Direct Operating Expenses:											
Salaries and Wages	1,713,850	1,402,443	1,788,664	1,498,332	1,674,786	1,997,115	1,543,212	1,709,521	1,629,444	1,721,522	16,678,890
Benefits	427,827	405,732	406,022	459,199	430,679	495,969	415,751	473,236	467,424	485,386	4,467,223
Purchased Services	13,764	60,480	10,119	24,018	29,210	11,762	40,767	39,476	69,048	39,233	337,878
Medical Supplies	35,872	230,443	141,439	60,778	25,067	29,192	30,198	90,290	101,849	42,487	787,615
Other Supplies	12,383	6,147	10,233	39,697	20,076	8,453	19,539	60,902	38,796	24,217	240,444
Medical Services	55,581	60,482	61,270	56,783	59,594	57,974	65,942	67,793	80,827	83,687	649,933
Drugs	37,475	49,341	45,922	45,378	44,505	37,090	43,958	39,990	45,397	39,232	428,288
Repairs and Maintenance	10,726	11,441	47,732	37,415	40,271	30,847	36,409	53,140	55,077	40,887	363,946
Lease and Rental	107,496	87,434	114,395	115,290	117,771	96,132	162,213	104,899	124,493	122,080	1,152,202
Utilities	8,438	8,881	8,149	9,620	3,675	5,106	7,585	7,587	7,462	7,709	74,213
Other Expense	115,489	74,228	262,113	(53,654)	65,834	23,262	24,383	263,662	51,877	111,223	938,417
Insurance	6,154	4,622	4,622	4,622	4,622	4,622	4,622	4,622	8,759	6,691	53,959
Total Operating Expenses	2,545,056	2,401,675	2,900,679	2,297,479	2,516,089	2,797,523	2,394,579	2,915,118	2,680,453	2,724,354	26,173,006
Net Performance before Depreciation & Overhead Allocations	\$ (876,445)	\$ (509,273)	\$ (518,722)	\$ (624,141)	\$ (444,613)	\$ (772,841)	\$ (1,027,780)	\$ (1,439,653)	\$ (774,442)	\$ (280,223)	\$ (7,268,132)
Depreciation	25,462	25,462	26,045	25,656	26,428	26,619	26,619	26,909	26,989	27,002	263,190
Overhead Allocations:											
Risk Management	11,692	7,282	9,397	9,332	9,963	8,896	9,668	9,501	9,779	9,977	95,487
Rev Cycle	63,371	103,816	86,659	73,183	62,585	90,867	75,286	92,509	74,884	82,399	805,559
Internal Audit	2,627	1,796	1,779	1,955	1,585	1,641	2,516	2,818	2,739	2,503	21,959
Home Office Facilities	30,821	31,492	32,824	20,328	24,166	35,671	34,187	36,362	34,251	34,755	314,857
Administration	46,107	48,941	49,005	49,055	34,089	42,379	39,583	45,523	51,018	69,603	475,303

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Human Resources	76,105	96,165	80,652	41,032	63,880	76,821	55,879	65,960	69,724	57,374	683,592
Legal	3,344	12,867	12,360	14,912	35,905	18,361	21,522	15,153	16,039	12,136	162,599
Records	4,206	2,926	3,073	3,403	3,291	3,419	3,266	3,189	4,261	3,208	34,242
Compliance	6,347	6,648	6,675	6,995	7,114	6,714	7,962	7,546	6,834	6,194	69,029
IT Operations	35,658	44,142	42,594	37,089	32,670	40,660	34,452	41,326	39,156	35,730	383,477
IT Security	9,905	21,768	16,176	14,289	25,121	14,449	14,135	38,992	12,103	13,451	180,389
Finance	24,232	19,591	27,494	20,102	25,315	27,713	28,566	41,493	33,431	30,570	278,507
Corporate Communications	10,421	9,413	10,833	11,419	12,679	15,613	10,308	8,955	10,993	10,184	110,818
Information Technology	10,834	10,976	13,078	12,123	3,404	10,180	-	-	-	-	60,595
IT Applications	81,636	278,939	162,379	216,444	192,470	176,106	87,647	116,519	250,681	219,039	1,781,860
IT Service Center	25,999	28,022	25,841	25,533	26,762	39,926	52,726	32,303	36,224	62,685	356,021
Performance Excellence	6,591	12,194	12,071	14,647	15,321	16,785	-	-	-	-	77,609
Corporate Quality	8,434	7,268	7,766	7,118	7,006	9,852	9,489	9,566	10,909	5,663	83,071
Security Services	39,124	39,146	42,649	38,519	36,544	39,645	35,851	35,916	44,003	61,817	413,214
Supply Chain	6,253	5,354	6,385	6,747	4,243	6,959	5,574	6,231	11,356	5,676	64,778
HIM Department	8,351	19,826	19,536	12,608	20,538	10,117	10,316	9,955	10,217	-	121,464
Coding	21,345	13,076	24,947	17,566	21,638	20,338	19,289	18,037	16,745	16,745	189,726
Reimbursement	2,482	1,671	4,032	1,238	1,989	2,109	2,020	2,081	2,206	2,598	22,426
Total Overhead Allocations	535,885	823,319	698,205	655,637	668,278	715,221	560,242	639,935	747,553	742,307	6,786,582
Total Expenses	3,106,403	3,250,455	3,624,929	2,978,772	3,210,795	3,539,363	2,981,440	3,581,963	3,454,995	3,493,664	33,222,779
Net Margin	\$ (1,437,791)	\$ (1,358,053)	\$ (1,242,972)	\$ (1,305,434)	\$ (1,139,319)	\$ (1,514,681)	\$ (1,614,641)	\$ (2,106,497)	\$ (1,548,984)	\$ (1,049,532)	\$ (14,317,905)
Capital	36,782	-	53,251	(90,033)	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	10,923	14,609	107,308	-	132,840
General Fund Support/Transfer In	-	-	\$4,128,850	-	-	\$3,713,730	-	-	\$6,257,118	-	\$14,099,698

	Clinic Administration	Belle Glade Medical Clinic	Delray Medical Clinic	Lantana Medical Clinic	Mangonia Park Medical Clinic	West Palm Beach Medical Clinic	Jupiter Medical Clinic	Lake Worth Medical Clinic	Lewis Center Medical Clinic	West Boca Medical Clinic	St Ann Place Medical Clinic	Mobile Warrior	Mobile Van Scout	Mobile Van Hero	Atlantis Medical Clinic	Port Medical Clinic	Total
Gross Patient Revenue	\$ 7,771	\$ 1,461,704	\$ 1,525,260	\$ 3,904,746	\$ 1,068,121	\$ 2,626,157	\$ 988,714	\$ 3,002,164	\$ 52,353	\$ 610,549	\$ 14,023	-	-	\$ 117,791	-	\$ 2,980	\$ 15,382,334
Contractual Allowances	4,769,079	184,681	214,814	99,332	252,244	339,626	114,454	534,442	42,157	160,611	4,542	1,623	-	7,389	-	49	6,725,043
Charity Care	474,619	469,499	537,357	1,646,835	186,342	917,883	314,859	1,171,604	16,709	189,822	1,462	-	-	11,867	-	-	5,938,858
Bad Debt	72,187	128,179	137,446	532,684	321,475	240,142	108,146	177,220	47,190	20,792	7,415	(1,475)	-	10,917	-	-	1,802,319
Total Contractual Allowances and Bad Debt	5,315,885	782,359	889,618	2,278,851	760,062	1,497,651	537,459	1,883,266	106,057	371,225	13,420	148	-	30,172	-	49	14,466,220
Other Patient Revenue	-	229,505	248,771	645,461	91,400	609,198	138,775	357,414	36,238	162,448	5,786	20,927	-	9,818	23,123	-	2,578,864
Net Patient Revenue	(5,308,113)	908,850	884,413	2,271,356	399,460	1,737,704	590,030	1,476,312	(17,466)	401,773	6,390	20,779	-	97,437	23,123	2,932	3,494,979
Collection %	(68.304,23%)	62.18%	57.98%	58.17%	37.40%	66.17%	59.68%	49.17%	(33.36%)	65.81%	45.57%	-	-	82.72%	-	98.37%	22.72%
Grant Funds	1,512,561	669,321	498,420	1,179,298	1,117,675	1,040,394	251,682	834,883	28,160	293,315	18,989	29,688	68	63,793	3,182	-	7,541,429
Other Financial Assistance	120,959	66,464	60,718	119,301	50,531	105,464	19,969	66,551	10,885	19,710	4,445	2,000	2,067	-	-	-	649,065
Other Revenue	786,875	4,805	-	160	-	70	-	-	-	21	-	-	-	-	-	-	791,930
Total Other Revenues	2,420,395	740,590	559,138	1,298,759	1,168,206	1,145,928	271,651	901,434	39,045	313,046	23,434	31,688	2,135	63,793	3,182	-	8,982,425
Total Revenues	\$ (2,887,718)	\$ 1,649,439	\$ 1,443,551	\$ 3,570,115	\$ 1,567,666	\$ 2,883,632	\$ 861,681	\$ 2,377,746	\$ 21,579	\$ 714,819	\$ 29,824	\$ 52,466	\$ 2,135	\$ 161,231	\$ 26,306	\$ 2,932	\$ 12,477,404
Direct Operational Expenses:																	
Salaries and Wages	3,130,559	1,001,246	969,760	2,182,520	1,755,739	1,693,624	495,774	1,601,208	60,970	592,875	45,291	31,811	-	122,881	-	-	13,684,258
Benefits	907,322	284,427	275,666	590,200	493,511	380,546	131,065	416,424	10,796	125,387	12,344	12,115	-	35,704	-	-	3,675,505
Purchased Services	192,271	18,196	20,042	8,787	20,186	1,119	7,783	24,737	2,038	17,390	-	-	-	-	-	-	312,549
Medical Supplies	-	68,224	70,108	98,272	87,516	113,629	31,964	60,038	10,075	34,445	6,275	907	426	588	-	-	582,467
Other Supplies	46,981	21,359	37,236	9,636	15,568	12,610	12,014	33,289	3,424	3,297	-	3,421	860	2,937	3,182	-	205,817
Medical Services	-	91,597	64,509	102,687	37,627	92,358	48,115	180,716	2,391	28,902	1,029	-	-	-	-	-	649,933
Drugs	-	43,480	57,194	117,861	92,626	105,548	1,290	1,750	-	7,467	-	-	-	33	-	-	427,249
Repairs and Maintenance	166,019	29,503	15,845	2,335	9,003	26,772	2,343	18,268	2,302	3,464	1,417	726	2,604	12,335	-	-	292,935
Lease and Rental	-	73,178	74,361	128,833	77,119	107,739	79,832	257,685	160	121,697	130	90	40	90	5,169	-	926,124
Utilities	-	20,131	682	2,283	8,349	2,302	6,686	10,784	1,735	5,774	950	-	-	-	-	-	59,676
Other Expense	311,721	134,678	56,163	62,646	40,578	76,846	25,819	113,821	6,784	23,295	3,491	3,173	376	1,498	207	-	861,097
Insurance	-	3,569	2,546	5,473	2,310	4,409	979	2,614	849	1,071	-	9,828	9,726	9,861	-	-	53,235
Total Operating Expenses	4,754,873	1,789,590	1,644,113	3,311,533	2,640,131	2,617,501	843,664	2,721,334	101,525	965,065	70,927	62,072	14,033	185,927	8,558	-	21,730,845
Net Performance before Depreciation & Overhead Allocations	(7,642,591)	(140,151)	(200,562)	258,582	(1,072,465)	266,130	18,017	(343,588)	(79,946)	(250,246)	(41,102)	(9,605)	(11,898)	(24,697)	17,747	2,932	(9,253,442)
Depreciation	4,341	68,161	368	10,891	18,106	12,677	1,606	4,177	217	7,289	-	-	11,570	69,605	-	-	209,009
Overhead Allocations:																	
Risk Management	80,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,610
Revenue Cycle	665,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	665,992
Internal Audit	18,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,537
Home Office Facilities	275,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	275,344
Administration	401,249	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	401,249
Human Resources	583,815	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	583,815
Legal	137,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137,265
Records	28,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,906
Compliance	58,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,273
IT Operations	323,728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	323,728
IT Security	152,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	152,284
Finance	235,114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	235,114
Corporate Communications	93,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,551
Information Technology	51,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,154
IT Applications	1,504,239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,504,239
IT Service Center	300,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,550
Performance Excellence	65,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,517
Corporate Quality	70,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,129
Security Services	341,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	341,069
Supply Chain	54,687	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,687
HIM Department	102,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,540
Coding	160,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,166
Reimbursement	18,931	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,931
Total Overhead Allocations	5,723,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,723,650
Total Expenses	10,482,864	1,857,751	1,644,481	3,322,424	2,658,238	2,630,178	845,270	2,725,511	101,742	972,354	70,927	62,072	25,603	255,533	8,558	-	27,663,505
Net Margin	\$ (13,370,582)	\$ (208,311)	\$ (200,930)	\$ 247,692	\$ (1,090,572)	\$ 253,453	\$ 16,411	\$ (347,765)	\$ (80,163)	\$ (257,535)	\$ (41,102)	\$ (9,605)	\$ (23,468)	\$ (94,302)	\$ 17,747	\$ 2,932	\$ (15,186,101)
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In/(Out)	\$ 13,375,018	-	-	-	-	-	41	-	-	-	-	-	-	-	-	-	\$ 13,375,018

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 1,544,423	\$ 1,100,158	\$ 444,265	40.4%	\$ 982,642	\$ 561,781	57.2%	\$ 15,382,334	\$ 12,946,567	\$ 2,435,767	18.8%	\$ 12,867,435	\$ 2,514,900	19.5%
Gross Patient Revenue													
883,835	283,648	600,187	211.6%	168,804	715,031	423.6%	6,725,043	3,337,903	3,387,140	101.5%	2,172,583	4,552,460	209.5%
650,385	434,349	216,036	49.7%	493,660	156,724	31.7%	5,938,858	5,111,401	827,457	16.2%	4,927,680	1,011,178	20.5%
201,318	175,453	25,865	14.7%	273,916	(72,598)	(26.5%)	1,802,319	2,064,707	(262,388)	(12.7%)	2,485,617	(683,298)	(27.5%)
1,735,538	893,450	842,088	94.3%	936,381	799,157	85.3%	14,466,220	10,514,011	3,952,209	37.6%	9,585,881	4,880,339	50.9%
693,627	306,080	387,547	126.6%	30,558	663,069	2,169.9%	2,578,864	3,601,960	(1,023,096)	(28.4%)	2,924,138	(345,274)	(11.8%)
502,512	512,788	(10,276)	(2.0%)	76,820	425,692	554.1%	3,494,979	6,034,516	(2,539,537)	(42.1%)	6,205,692	(2,710,713)	(43.7%)
32.54%	46.61%			7.82%			22.72%	46.61%			48.23%		
599,248	578,072	21,176	3.7%	1,095,239	(495,991)	(45.3%)	7,541,429	7,496,289	45,140	0.6%	10,721,242	(3,179,813)	(29.7%)
-	-	-	-	5,720	(5,720)	-	649,065	381,143	267,922	70.3%	761,423	(112,358)	(14.8%)
155,255	2,460	152,795	6,211.2%	4,320	150,935	3,493.9%	791,930	24,600	767,330	3,119.2%	2,467	789,463	32,000.9%
\$ 1,257,015	\$ 1,093,320	\$ 163,695	15.0%	\$ 1,182,100	\$ 74,916	6.3%	\$ 12,477,404	\$ 13,936,548	\$ (1,459,144)	(10.5%)	\$ 17,690,824	\$ (5,213,420)	(29.5%)
Direct Operating Expenses:													
1,401,281	1,570,136	168,855	10.8%	1,176,792	(224,489)	(19.1%)	13,684,258	16,312,462	2,628,204	16.1%	12,196,213	(1,488,045)	(12.2%)
397,416	411,085	13,668	3.3%	345,627	(51,789)	(15.0%)	3,675,505	4,110,846	435,341	10.6%	3,432,779	(242,726)	(7.1%)
36,691	57,496	20,806	36.2%	21,996	(14,694)	(66.8%)	312,549	574,962	262,413	45.6%	540,687	228,138	42.2%
24,877	83,646	58,768	70.3%	88,839	63,962	72.0%	582,467	836,455	253,988	30.4%	419,392	(163,075)	(38.9%)
22,035	50,957	28,922	56.8%	9,698	(12,337)	(127.2%)	205,817	509,571	303,755	59.6%	283,385	77,568	27.4%
83,687	59,500	(24,187)	(40.7%)	45,369	(38,318)	(84.5%)	649,933	594,998	(54,935)	(9.2%)	480,077	(169,855)	(35.4%)
39,232	48,958	9,726	19.9%	44,174	4,942	11.2%	427,249	489,581	62,332	12.7%	455,113	27,864	6.1%
33,872	51,615	17,743	34.4%	24,827	(9,046)	(36.4%)	292,935	516,152	223,217	43.2%	334,782	41,847	12.5%
99,502	137,465	37,964	27.6%	76,033	(23,469)	(30.9%)	926,124	1,374,654	448,530	32.6%	816,945	(109,179)	(13.4%)
6,987	9,018	2,031	22.5%	6,233	(754)	(12.1%)	59,676	90,182	30,506	33.8%	56,711	(2,965)	(5.2%)
81,209	70,438	(10,771)	(15.3%)	44,076	(37,133)	(84.2%)	861,097	704,376	(156,721)	(22.2%)	445,207	(415,889)	(93.4%)
6,630	3,993	(2,637)	(66.0%)	5,729	(901)	(15.7%)	53,235	39,925	(13,310)	(33.3%)	44,756	(8,479)	(18.9%)
2,233,419	2,554,307	320,888	12.6%	1,889,394	(344,025)	(18.2%)	21,730,845	26,154,164	4,423,319	16.9%	19,506,049	(2,224,797)	(11.4%)
Net Performance before Depreciation & Overhead Allocations													
\$ (976,403)	\$ (1,460,987)	\$ 484,583	(33.2%)	\$ (707,294)	\$ (269,109)	38.0%	\$ (9,253,442)	\$ (12,217,616)	\$ 2,964,174	(24.3%)	\$ (1,815,225)	\$ (7,438,217)	409.8%
21,870	27,500	5,630	20.5%	24,267	2,397	9.9%	209,009	274,999	65,990	24.0%	241,143	32,134	13.3%
Overhead Allocations:													
8,423	9,052	629	6.9%	-	(8,423)	-	80,610	90,516	9,906	10.9%	57,954	(22,656)	(39.1%)
68,123	90,891	22,768	25.0%	116,597	48,474	41.6%	665,992	908,911	242,919	26.7%	1,367,178	701,186	51.3%
2,113	5,534	3,421	61.8%	1,756	(357)	(20.3%)	18,537	55,339	36,802	66.5%	13,930	(4,607)	(33.1%)
30,393	28,637	(1,756)	(6.1%)	26,496	(3,897)	(14.7%)	275,344	286,366	11,022	3.8%	254,527	(20,817)	(8.2%)
58,759	35,014	(23,745)	(67.8%)	34,004	(24,755)	(72.8%)	401,249	350,142	(51,107)	(14.6%)	368,237	(33,012)	(9.0%)
49,000	85,359	36,359	42.6%	41,141	(7,859)	(19.1%)	583,815	853,589	269,774	31.6%	443,734	(140,081)	(31.6%)
10,245	23,440	13,195	56.3%	12,102	1,857	15.3%	137,265	234,397	97,132	41.4%	145,251	7,986	5.5%
2,708	3,521	813	23.1%	2,494	(214)	(8.6%)	28,906	35,212	6,306	17.9%	26,414	(2,492)	(9.4%)
5,229	9,336	4,107	44.0%	3,393	(1,836)	(54.1%)	58,273	93,360	35,087	37.6%	51,200	(7,073)	(13.8%)
-	-	-	-	7,592	7,592	-	-	-	-	-	71,674	71,674	-
30,163	39,045	8,882	22.7%	54,096	23,933	44.2%	323,728	390,453	66,725	17.1%	679,455	355,727	52.4%
11,355	14,232	2,877	20.2%	9,548	(1,807)	(18.9%)	152,284	142,315	(9,969)	(7.0%)	100,425	(51,859)	(51.6%)
25,807	28,066	2,259	8.0%	29,647	3,840	13.0%	235,114	280,656	45,542	16.2%	268,156	33,042	12.3%
8,597	14,318	5,721	40.0%	5,219	(3,378)	(64.7%)	93,551	143,176	49,625	34.7%	51,161	(42,390)	(82.9%)
-	4,010	4,010	-	11,470	11,470	-	51,154	40,098	(11,056)	(27.6%)	84,435	33,281	39.4%
184,912	200,661	15,749	7.8%	42,560	(142,352)	(334.5%)	1,504,239	2,006,609	502,370	25.0%	400,716	(1,103,523)	(275.4%)

Current Month							Fiscal Year To Date							
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	125,039	125,039	-	IT EPIC	-	-	-	-	1,559,094	1,559,094	-
52,918	35,014	(17,904)	(51.1%)	-	(52,918)	-	IT Service Center	300,550	350,140	49,590	14.2%	-	(300,550)	-
-	5,490	5,490	-	9,075	9,075	-	Performance Excellence	65,517	54,901	(10,616)	(19.3%)	99,323	33,806	34.0%
4,781	6,797	2,016	29.7%	6,757	1,976	29.2%	Corporate Quality	70,129	67,971	(2,158)	(3.2%)	65,364	(4,765)	(7.3%)
51,024	47,286	(3,738)	(7.9%)	41,433	(9,591)	(23.1%)	Security Services	341,069	472,857	131,788	27.9%	451,028	109,959	24.4%
4,792	4,545	(247)	(5.4%)	-	(4,792)	-	Supply Chain	54,687	45,446	(9,241)	(20.3%)	-	(54,687)	-
-	8,574	8,574	-	-	-	-	HIM Department	102,540	85,740	(16,800)	(19.6%)	-	(102,540)	-
14,136	18,185	4,049	22.3%	-	(14,136)	-	Coding	160,166	181,846	21,680	11.9%	-	(160,166)	-
2,193	3,497	1,304	37.3%	-	(2,193)	-	Reimbursement	18,931	34,972	16,041	45.9%	-	(18,931)	-
625,671	720,501	94,830	13.2%	580,418	(45,253)	(7.8%)	Total Overhead Allocations-	5,723,650	7,205,015	1,481,365	20.6%	6,559,258	835,608	12.7%
2,880,960	3,302,308	421,348	12.8%	2,494,079	(386,881)	(15.5%)	Total Expenses	27,663,505	33,634,178	5,970,673	17.8%	26,306,450	(1,357,055)	(5.2%)
\$ (1,623,944)	\$ (2,208,988)	\$ 585,044	(26.5%)	\$ (1,311,979)	\$ (311,965)	23.8%	Net Margin	\$ (15,186,101)	\$ (19,697,630)	\$ 4,511,529	(22.9%)	\$ (8,615,626)	\$ (6,570,475)	76.3%
-	116,559	116,559	-	-	-	-	Capital	-	1,165,593	1,165,593	100.0%	15,628	15,628	100.0%
-	-	-	-	-	-	-	Capital Contributions	37,419	-	37,419	-	-	37,419	-
-	-	-	-	-	-	-	Transfer In/(Out)	\$ 13,375,018	\$ 17,700,000	\$ (4,324,982)	(24.4%)	\$ 7,319,275	\$ (6,055,742)	(82.7%)

	Dental Clinic Administration	Belle Glade Dental Clinic	Delray Dental Clinic	Lantana Dental Clinic	West Palm Beach Dental Clinic	Port Dental Clinic	Total
Gross Patient Revenue	-	\$ 1,406,039	\$ 1,963,442	\$ 2,623,044	\$ 3,604,649	\$ 37,092	\$ 9,634,267
Contractual Allowances	-	346,346	279,569	373,225	792,769	489	1,792,397
Charity Care	-	416,952	917,042	1,015,288	1,585,171	36,648	3,971,100
Bad Debt	-	121,133	138,103	208,542	300,402	(19,799)	748,380
Total Contractual Allowances and Bad Debt	-	884,430	1,334,713	1,597,055	2,678,341	17,338	6,511,877
Other Patient Revenue	-	218,453	253,755	324,125	441,674	236	1,238,244
Net Patient Revenue	-	740,062	882,484	1,350,115	1,367,983	19,990	4,360,633
Collection %	-	52.63%	44.95%	51.47%	37.95%	53.89%	45.26%
Grant Funds	171,058	148,904	311,310	315,469	515,630	-	1,462,372
Other Financial Assistance	20,165	6,474	11,703	27,647	23,361	-	89,351
Other Revenue	119,676	-	-	(9)	60	-	119,727
Total Other Revenues	310,899	155,378	323,013	343,107	539,051	-	1,671,449
Total Revenues	\$ 310,899	\$ 895,440	\$ 1,205,497	\$ 1,693,222	\$ 1,907,034	\$ 19,990	\$ 6,032,083
<i>Direct Operational Expenses:</i>							
Salaries and Wages	328,266	297,606	668,770	692,633	1,007,356	-	2,994,631
Benefits	96,373	96,426	173,493	190,603	234,824	-	791,718
Purchased Services	-	9,155	6,865	1,519	7,790	-	25,329
Medical Supplies	-	25,770	52,337	40,591	86,450	-	205,148
Other Supplies	-	4,987	16,294	4,485	8,861	-	34,627
Drugs	-	237	264	325	213	-	1,038
Repairs and Maintenance	-	8,658	19,014	8,022	35,316	-	71,010
Lease and Rental	-	28,373	50,840	54,473	92,391	-	226,078
Utilities	-	7,877	904	2,673	3,082	-	14,536
Other Expense	4,928	7,651	16,334	12,976	35,431	-	77,321
Insurance	-	724	-	-	-	-	724
Total Operating Expenses	429,567	487,465	1,005,115	1,008,299	1,511,715	-	4,442,161
Net Performance before Depreciation & Overhead Allocations	(118,668)	407,975	200,383	684,923	395,319	19,990	1,589,922
Depreciation	-	18,168	5,152	5,504	25,357	-	54,181
<i>Overhead Allocations:</i>							
Risk Management	14,877	-	-	-	-	-	14,877
Revenue Cycle	139,567	-	-	-	-	-	139,567
Internal Audit	3,422	-	-	-	-	-	3,422
Home Office Facilities	39,513	-	-	-	-	-	39,513
Administration	74,054	-	-	-	-	-	74,054
Human Resources	99,777	-	-	-	-	-	99,777
Legal	25,334	-	-	-	-	-	25,334
Records	5,336	-	-	-	-	-	5,336
Compliance	10,756	-	-	-	-	-	10,756
IT Operations	59,749	-	-	-	-	-	59,749
IT Security	28,105	-	-	-	-	-	28,105
Finance	43,393	-	-	-	-	-	43,393
Corporate Communications	17,267	-	-	-	-	-	17,267
Information Technology	9,441	-	-	-	-	-	9,441
IT Applications	277,621	-	-	-	-	-	277,621
IT Service Center	55,471	-	-	-	-	-	55,471
Performance Excellence	12,092	-	-	-	-	-	12,092
Corporate Quality	12,942	-	-	-	-	-	12,942
Security Services	72,145	-	-	-	-	-	72,145
Supply Chain	10,091	-	-	-	-	-	10,091
HIM Department	18,924	-	-	-	-	-	18,924
Coding	29,560	-	-	-	-	-	29,560
Reimbursement	3,495	-	-	-	-	-	3,495
Total Overhead Allocations	1,062,932	-	-	-	-	-	1,062,932
Total Expenses	1,492,499	505,633	1,010,267	1,013,803	1,537,073	-	5,559,274
Net Margin	\$ (1,181,600)	\$ 389,808	\$ 195,231	\$ 679,419	\$ 369,961	\$ 19,990	\$ 472,808
Capital	-	-	-	-	-	-	-
Transfer In/(Out)	\$ 724,681	44	-	-	-	-	\$ 724,681

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 918,809	\$ 793,915	\$ 124,894	15.7%	\$ 793,278	\$ 125,531	15.8%	\$ 9,634,267	\$ 8,340,794	\$ 1,293,473	15.5%	\$ 8,587,505	\$ 1,046,762	12.2%
(129,851)	209,706	(339,557)	(161.9%)	194,320	(324,170)	(166.8%)	1,792,397	2,203,151	(410,754)	(18.6%)	2,586,367	(793,970)	(30.7%)
392,549	378,883	13,666	3.6%	440,355	(47,805)	(10.9%)	3,971,100	3,980,504	(9,404)	(0.2%)	4,127,544	(156,444)	(3.8%)
81,788	89,880	(8,092)	(9.0%)	69,482	12,306	17.7%	748,380	944,269	(195,889)	(20.7%)	1,027,701	(279,321)	(27.2%)
344,487	678,469	(333,982)	(49.2%)	704,156	(359,670)	(51.1%)	6,511,877	7,127,924	(616,047)	(8.6%)	7,741,612	(1,229,735)	(15.9%)
419,667	104,013	315,654	303.5%	15,557	404,110	2,597.6%	1,238,244	1,092,770	145,474	13.3%	1,183,069	55,175	4.7%
993,990	219,459	774,531	352.9%	104,678	889,312	849.6%	4,360,633	2,305,640	2,054,993	89.1%	2,028,962	2,331,671	114.9%
108.18%	27.64%			13.20%			45.26%	27.64%			23.63%		
124,854	111,393	13,461	12.1%	170,815	(45,961)	(26.9%)	1,462,372	1,332,816	129,556	9.7%	1,739,352	(276,980)	(15.9%)
-	-	-	-	-	-	-	89,351	-	89,351	-	114,462	(25,111)	(21.9%)
-	-	-	-	-	-	-	119,727	-	119,727	-	200	119,527	59,763.5%
\$ 1,118,844	\$ 330,852	\$ 787,992	238.2%	\$ 275,493	\$ 843,351	306.1%	\$ 6,032,083	\$ 3,638,456	\$ 2,393,627	65.8%	\$ 3,882,976	\$ 2,149,107	55.3%
Direct Operating Expenses:							Direct Operating Expenses:						
320,241	286,549	(33,692)	(11.8%)	236,172	(84,069)	(35.6%)	2,994,631	2,991,488	(3,143)	(0.1%)	2,317,934	(676,697)	(29.2%)
87,970	73,091	(14,879)	(20.4%)	65,084	(22,886)	(35.2%)	791,718	730,910	(60,809)	(8.3%)	664,718	(127,000)	(19.1%)
2,543	6,290	3,747	59.6%	1,400	(1,142)	(81.6%)	25,329	62,900	37,571	59.7%	17,624	(7,705)	(43.7%)
17,610	19,437	1,827	9.4%	10,968	(6,642)	(60.6%)	205,148	194,374	(10,774)	(5.5%)	173,021	(32,127)	(18.6%)
2,183	9,009	6,827	75.8%	488	(1,694)	(347.1%)	34,627	90,091	55,464	61.6%	40,247	5,620	14.0%
-	15,660	15,660	-	-	-	-	-	156,599	156,599	-	-	-	-
-	-	-	-	-	-	-	1,038	-	(1,038)	-	-	(1,038)	-
7,015	2,069	(4,946)	(239.1%)	493	(6,522)	(1,322.9%)	71,010	20,687	(50,323)	(243.3%)	20,320	(50,690)	(249.5%)
22,578	27,868	5,290	19.0%	22,490	(88)	(0.4%)	226,078	278,682	52,605	18.9%	230,055	3,977	1.7%
722	2,503	1,782	71.2%	1,654	932	56.3%	14,536	25,033	10,497	41.9%	16,515	1,978	12.0%
30,014	5,138	(24,876)	(484.2%)	2,100	(27,914)	(1,329.2%)	77,321	51,383	(25,937)	(50.5%)	21,493	(55,828)	(259.7%)
61	90	29	32.2%	90	29	32.2%	724	900	176	19.6%	884	160	18.1%
490,936	447,705	(43,231)	(9.7%)	340,939	(149,997)	(44.0%)	4,442,161	4,603,048	160,887	3.5%	3,502,811	(939,350)	(26.8%)
\$ 627,908	\$ (116,853)	\$ 744,761	(637.3%)	\$ (65,446)	\$ 693,354	(1,059.4%)	\$ 1,589,922	\$ (964,592)	\$ 2,554,513	(264.8%)	\$ 380,165	\$ 1,209,757	318.2%
5,132	5,750	618	10.7%	7,444	2,312	31.1%	54,181	57,500	3,319	5.8%	74,856	20,675	27.6%
1,554	1,671	117	7.0%	-	(1,554)	-	14,877	16,706	1,829	10.9%	9,472	(5,405)	(57.1%)
14,276	19,047	4,771	25.0%	20,269	5,993	29.6%	139,567	190,474	50,907	26.7%	237,665	98,098	41.3%
390	1,021	631	61.8%	287	(103)	(35.9%)	3,422	10,213	6,791	66.5%	2,277	(1,145)	(50.3%)
4,362	4,110	(252)	(6.1%)	2,803	(1,559)	(55.6%)	39,513	41,096	1,583	3.9%	26,928	(12,585)	(46.7%)
10,844	6,462	(4,382)	(67.8%)	5,557	(5,287)	(95.1%)	74,054	64,622	(9,432)	(14.6%)	60,182	(13,872)	(23.1%)
8,374	14,588	6,214	42.6%	6,915	(1,459)	(21.1%)	99,777	145,884	46,107	31.6%	74,580	(25,197)	(33.8%)
1,891	4,326	2,435	56.3%	1,978	87	4.4%	25,334	43,260	17,926	41.4%	23,739	(1,595)	(6.7%)
500	650	150	23.1%	408	(92)	(22.5%)	5,336	6,498	1,162	17.9%	4,317	(1,019)	(23.6%)
965	1,723	758	44.0%	555	(410)	(73.9%)	10,756	17,230	6,474	37.6%	8,368	(2,388)	(28.5%)
-	-	-	-	1,241	1,241	-	-	-	-	-	11,714	11,714	-
5,567	7,206	1,639	22.7%	8,841	3,274	37.0%	59,749	72,061	12,312	17.1%	111,045	51,296	46.2%
2,096	2,627	531	20.2%	1,560	(536)	(34.4%)	28,105	26,266	(1,839)	(7.0%)	16,413	(11,692)	(71.2%)
4,763	5,180	417	8.1%	4,845	82	1.7%	43,393	51,797	8,404	16.2%	43,825	432	1.0%
1,587	2,642	1,055	39.9%	853	(734)	(86.0%)	17,267	26,425	9,158	34.7%	8,361	(8,906)	(106.5%)
-	740	740	-	1,875	1,875	-	9,441	7,401	(2,040)	(27.6%)	13,799	4,358	31.6%
34,127	37,034	2,907	7.8%	6,956	(27,171)	(390.6%)	277,621	370,339	92,718	25.0%	65,490	(212,131)	(323.9%)

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
-	-	-	-	20,435	20,435	-	-	-	-	-	254,807	254,807	-
9,767	6,462	(3,305)	(51.1%)	-	(9,767)	-	55,471	64,621	9,150	14.2%	-	(55,471)	-
-	1,013	1,013	-	1,483	1,483	-	12,092	10,132	(1,960)	(19.3%)	16,233	4,141	25.5%
882	1,254	372	29.7%	1,104	222	20.1%	12,942	12,545	(397)	(3.2%)	10,683	(2,259)	(21.1%)
10,793	10,002	(791)	(7.9%)	7,243	(3,550)	(49.0%)	72,145	100,020	27,875	27.9%	78,849	6,704	8.5%
884	839	(45)	(5.4%)	-	(884)	-	10,091	8,387	(1,704)	(20.3%)	-	(10,091)	-
-	1,582	1,582	-	-	-	-	18,924	15,824	(3,100)	(19.6%)	-	(18,924)	-
2,609	3,356	747	22.3%	-	(2,609)	-	29,560	33,562	4,002	11.9%	-	(29,560)	-
405	645	240	37.2%	-	(405)	-	3,495	6,454	2,959	45.8%	-	(3,495)	-
116,636	134,182	17,546	13.1%	95,208	(21,428)	(22.5%)	1,062,932	1,341,817	278,885	20.8%	1,078,746	15,814	1.5%
612,704	587,636	(25,067)	(4.3%)	443,591	(169,113)	(38.1%)	5,559,274	6,002,365	443,091	7.4%	4,656,413	(902,861)	(19.4%)
\$ 506,140	\$ (256,784)	\$ 762,924	(297.1%)	\$ (168,098)	\$ 674,238	(401.1%)	\$ 472,808	\$ (2,363,909)	\$ 2,836,717	(120.0%)	\$ (773,438)	\$ 1,246,246	(161.1%)
-	37,130	37,130	-	-	-	-	-	371,304	371,304	100.0%	-	-	-
-	-	-	-	-	-	-	95,421	-	95,421	-	-	95,421	-
-	-	-	-	-	-	-	\$ 724,681	\$ 2,175,000	\$ (1,450,319)	(66.7%)	\$ 605,340	\$ (119,341)	(19.7%)
IT EPIC							Total Overhead Allocations-						
IT Service Center							Total Expenses						
Performance Excellence							Net Margin						
Corporate Quality							Capital						
Security Services							Capital Contributions						
Supply Chain							Transfer In/(Out)						
HIM Department													
Coding													
Reimbursement													

d Expenses by Location (YTD)

	Belle Glade Behavioral Health	St Ann Place Behavioral Health	Delray Behavioral Health	Lantana Behavioral Health	Mangonia Park Behavioral Health	West Palm Beach Behavioral Health	Jupiter Behavioral Health	Lake Worth Behavioral Health	Lewis Center Behavioral Health	West Boca Behavioral Health	Total
Gross Patient Revenue	\$141	\$336	\$7,291	-	\$874,577	\$1,513	-	-	\$7,839	-	\$891,697
Contractual Allowances	1,575	(72)	(948)	(33)	(38,982)	617	-	-	134,559	-	96,716
Charity Care	607	70	2,645	33	151,978	479	19	-	6,031	-	161,863
Bad Debt	655	(4)	(282)	150	192,762	416	64	39	58,953	20	252,773
Total Contractual Allowances and Bad Debt	2,837	(7)	1,415	150	305,759	1,513	83	39	199,544	20	511,352
Other Patient Revenue	-	-	-	-	14,761	-	-	-	282	-	15,043
Net Patient Revenue	(2,696)	343	5,876	(150)	583,580	-	(83)	(39)	(191,423)	(20)	395,388
Collection %	(1,914.67%)	102.04%	80.59%	-	66.73%	0.02%	-	-	(2,442.03%)	-	44.34%
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Grant Funds	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/(Loss) On Investments	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assistance	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ (2,696)	\$ 343	\$ 5,876	\$ (150)	\$ 583,580	-	\$ (83)	\$ (39)	\$ (191,423)	\$ (20)	\$ 395,388
<i>Direct Operational Expenses:</i>											
Total Operating Expenses	-	-	-	-	-	-	-	-	-	-	-
Net Performance before Depreciation & Overhead Allocations	(2,696)	343	5,876	(150)	583,580	-	(83)	(39)	(191,423)	(20)	395,388
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<i>Overhead Allocations:</i>											
Total Overhead Allocations	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-
Net Margin	\$ (2,696)	\$ 343	\$ 5,876	\$ (150)	\$ 583,580	-	\$ (83)	\$ (39)	\$ (191,423)	\$ (20)	\$ 395,388
Capital	-	-	-	-	-	-	-	-	-	-	-
General Fund Support/Transfer In	-	-	-	-	-	-	-	-	-	-	-

Current Month								Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%		Actual	Budget	Variance	%	Prior Year	Variance	%
\$ 90,370	-	\$ 90,370	-	\$ 76,002	\$ 14,368	18.9%	Gross Patient Revenue	\$ 891,697	-	\$ 891,697	-	\$ 145,829	\$ 745,868	511.5%
(17,066)	-	(17,066)	-	17,543	(34,609)	(197.3%)	Contractual Allowance	96,716	-	96,716	-	34,088	62,628	183.7%
17,451	-	17,451	-	16,287	1,164	7.1%	Charity Care	161,863	-	161,863	-	33,480	128,383	383.5%
28,922	-	28,922	-	40,050	(11,128)	(27.8%)	Bad Debt	252,773	-	252,773	-	42,523	210,249	494.4%
29,307	-	29,307	-	73,880	(44,573)	(60.3%)	Total Contractuals and Bad Debt	511,352	-	511,352	-	110,091	401,261	364.5%
7,209	-	7,209	-	9,499	(2,290)	(24.1%)	Other Patient Revenue	15,043	-	15,043	-	9,499	5,544	58.4%
68,272	-	68,272	-	11,621	56,651	487.5%	Net Patient Revenue	395,388	-	395,388	-	45,237	350,151	774.0%
75.55%	-			15.29%			Collection %	44.34%	-			31.02%		
\$ 68,272	-	\$ 68,272	-	\$ 11,621	\$ 56,651	487.5%	Total Revenues	\$ 395,388	-	\$ 395,388	-	\$ 45,237	\$ 350,151	774.0%
							Direct Operating Expenses:							
-	-	-	-	-	-	-	Total Operating Expenses	-	-	-	-	-	-	-
\$ 68,272	-	\$ 68,272	-	\$ 11,621	\$ 56,651	487.5%	Net Performance before Depreciation & Overhead Allocations	\$ 395,388	-	\$ 395,388	-	\$ 45,237	\$ 350,151	774.0%
-	-	-	-	-	-	-	Total Expenses	-	-	-	-	-	-	-
\$ 68,272	-	\$ 68,272	-	\$ 11,621	\$ 56,651	487.5%	Net Margin	\$ 395,388	-	\$ 395,388	-	\$ 45,237	\$ 350,151	774.0%



District Clinic Holdings, Inc.

Clinic Visits - Adults and Pediatrics	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Current Year Total	Current YTD Budget	%Var to Budget	Prior Year Total
West Palm Beach	1,597	1,182	1,355	1,573	1,553	1,991	1,635	1,805	1,599	1,423			15,713	14,886	5.6%	13,056
Delray	832	663	857	741	795	943	988	958	562	785			8,124	5,740	41.5%	5,740
Lantana	2,017	1,613	1,604	1,778	1,840	2,089	1,889	2,206	1,872	1,717			18,625	16,539	12.6%	16,539
Belle Glade & Women's Health Care	920	775	839	905	852	963	784	858	766	731			8,393	7,003	19.8%	7,003
Lewis Center	57	22	44	11	64	57	46	38	12	24			375	3,209	(88.3%)	3,209
Lake Worth & Women's Health Care	1,408	1,009	1,126	1,116	1,142	1,298	1,196	1,288	1,201	1,018			11,802	11,353	4.0%	11,353
Jupiter & Women's Health Care	518	438	544	461	430	600	501	620	510	500			5,122	4,992	2.6%	4,992
West Boca & Women's Health Care	350	311	359	357	320	332	369	310	282	326			3,316	3,446	(3.8%)	3,446
St Ann Place	-	-	-	-	12	77	52	52	6	12			211	496	(57.5%)	441
Cib Mob 1 Warrior	-	-	-	-	-	-	-	-	-	0			-	180	(100.0%)	3,239
Cib Mob 2 Scout	-	-	-	-	-	-	-	-	-	0			-	-	#DIV/0!	2,745
Cib Mob 3 Hero	51	49	61	65	65	57	55	62	57	63			585	500	17.0%	5,056
Mangonia Park	923	844	956	862	757	949	787	941	914	947			8,880	3,356	164.6%	3,356
Total Clinic Visits	8,673	6,906	7,745	7,869	7,830	9,356	8,302	9,138	7,781	7,546	-	-	81,146	71,700	13.2%	80,175
Dental Visits																
West Palm Beach Dental	1,101	824	977	1,209	1,060	1,298	1,272	1,211	1,261	1,133			11,346	8,261	37.3%	8,261
Lantana Dental	769	529	653	753	780	935	899	1,001	1,068	838			8,225	8,403	(2.1%)	8,403
Delray Dental	536	420	540	521	743	796	709	751	437	519			5,972	4,316	38.4%	4,316
Belle Glade Dental	369	270	344	282	299	519	514	496	531	481			4,105	3,898	5.3%	3,898
Lake Worth	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!	-
West Boca	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!	-
Total Dental Visits	2,775	2,043	2,514	2,765	2,882	3,548	3,394	3,459	3,297	2,971	-	-	29,648	24,878	19.2%	24,878
Total Medical and Dental Visits	11,448	8,949	10,259	10,634	10,712	12,904	11,696	12,597	11,078	10,517	-	-	110,794	96,578	14.7%	105,053
Mental Health Counselors (non-billable)																
West Palm Beach BH	169	112	177	45	35	90	78	54	76	69			905	1,547	(41.5%)	1,547
Delray BH	158	127	140	141	135	164	146	172	106	207			1,496	1,412	5.9%	1,412
Lantana BH	80	131	192	158	138	160	130	101	117	141			1,348	1,501	(10.2%)	1,501
Belle Glade BH	148	58	16	-	13	-	-	-	-	-			235	956	(75.4%)	956
Mangonia Park BH	860	784	869	902	773	1,024	902	1,504	1,046	887			9,551	4,944	93.2%	4,944
Lewis Center BH	-	-	-	-	37	1	-	-	-	-			38	100	(62.0%)	7,266
Lake Worth BH	174	137	172	227	232	184	137	169	167	141			1,740	1,793	(3.0%)	1,793
Jupiter BH	-	-	37	44	58	-	-	-	-	-			139	-	#DIV/0!	-
St Ann Place BH	-	-	-	-	-	98	108	85	120	88			499	-	-	-
West Boca BH	-	-	-	-	20	48	34	32	73	26			233	98	137.8%	4
Mobile Van	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!	-
Total Mental Health Screenings	1,589	1,349	1,603	1,517	1,441	1,769	1,535	2,117	1,705	1,559	-	-	16,184	12,351	31.0%	19,423
GRAND TOTAL	13,037	10,298	11,862	12,151	12,153	14,673	13,231	14,714	12,783	12,076	-	-	126,978	108,929.00		124,476

Current Month							Fiscal Year To Date						
Actual	Budget	Variance	%	Prior Year	Variance	%	Actual	Budget	Variance	%	Prior Year	Variance	%
491,667	491,667	-	-	491,667	-	-	4,916,667	4,916,670	(3)	-	4,916,667	-	-
-	-	-	-	-	-	-	2,949	-	2,949	-	2	2,948	147,400.0%
\$ 491,667	\$ 491,667	-	-	\$ 491,667	-	-	\$ 4,919,616	\$ 4,916,670	\$ 2,946	0.1%	\$ 4,916,668	\$ 2,948	0.1%
1,529,298	1,396,769	(132,528)	(9.5%)	1,388,093	(141,205)	(10.2%)	14,022,134	13,967,694	(54,440)	(0.4%)	14,059,410	37,276	0.3%
1,529,298	1,396,769	(132,528)	(9.5%)	1,388,093	(141,205)	(10.2%)	14,022,134	13,967,694	(54,440)	(0.4%)	14,059,410	37,276	0.3%
\$ (1,037,631)	\$ (905,102)	\$ (132,529)	14.6%	\$ (896,426)	\$ (141,205)	15.8%	\$ (9,102,518)	\$ (9,051,024)	\$ (51,494)	0.6%	\$ (9,142,742)	\$ 40,224	(0.4%)
1,529,298	1,396,769	(132,528)	(9.5%)	1,388,093	(141,205)	(10.2%)	14,022,134	13,967,694	(54,440)	(0.4%)	14,059,410	37,276	0.3%
\$ (1,037,631)	\$ (905,102)	\$ (132,529)	14.6%	\$ (896,426)	\$ (141,205)	15.8%	\$ (9,102,518)	\$ (9,051,024)	\$ (51,494)	0.6%	\$ (9,142,742)	\$ 40,224	(0.4%)
\$1,037,631	\$884,560	\$153,071	17.3%	\$896,426	\$(141,205)	(15.8%)	\$9,102,518	\$9,130,882	\$(28,364)	(0.3%)	\$9,142,742	\$40,224	0.4%

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Year to Date
Revenues:											
Intergovernmental Revenue	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 4,916,667
Interest Earnings	-	-	-	-	2,203	229	206	234	78	-	2,949
Total Revenues	\$ 491,667	\$ 491,667	\$ 491,667	\$ 491,667	\$ 493,869	\$ 491,896	\$ 491,872	\$ 491,901	\$ 491,745	\$ 491,667	\$ 4,919,616
Expenditures:											
Medicaid Match	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,529,298	14,022,134
Total Operating Expenditures	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,529,298	14,022,134
Net Performance before Overhead Allocations	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (894,223)	\$ (896,197)	\$ (896,221)	\$ (896,192)	\$ (896,348)	\$ (1,037,631)	\$ (9,102,518)
Total Expenditures	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,388,093	1,529,298	14,022,134
Net Margin	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (896,426)	\$ (894,223)	\$ (896,197)	\$ (896,221)	\$ (896,192)	\$ (896,348)	\$ (1,037,631)	\$ (9,102,518)
Transfer In/(Out)	\$ 896,426	\$ 896,426	\$ 896,426	\$ 896,426	\$ 894,223	\$ 896,197	\$ 896,221	\$ 896,192	\$ 896,348	\$ 1,037,631	\$ 9,102,518

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

1. Description: Internal Audit (IA) Update

2. Summary:

The agenda for the IA Update includes the Pay Change Review and Follow-Up; Follow-up from the Conflict of Interest Review, updates on other IA matters, and IA Oracle Assistance Summary.

3. Substantive Analysis:

Pay Change Review

OBJECTIVE:

Determined if the processes in place for pay change amounts at Health Care District (HCD) were adequate and had been properly approved according to HCD policy.

SCOPE AND METHODOLOGY:

Internal audit reviewed all pay changes made from 10/1/2020 to 3/5/2022 in the following categories:

- | | |
|------------------------------------|--------------------|
| - Additional Earnings Descriptions | - Administrative |
| - Cell Phone | - Equity |
| - Incentive | - Interim Pay |
| - Market | - Merit |
| - Merit Lump | - Monthly Bonus |
| - Retention | - Severance |
| - Sign-on Bonus | - Travel Allowance |
| - Year End Bonus | |

EXECUTIVE SUMMARY:

The Pay Change Review determined that the HCD, a highly complex health care system that is diverse in both the clinical and administrative services offered, had some good practices in place for managing pay changes, however, with the challenging environment the Health Care industry and the HCD is now facing for attracting and retaining quality personnel, which necessitates the requirement for an increase in Pay Change requests, there was room for improvement in ensuring that all policies and procedures as they relate to Compensation and Benefits are in place, and that there are adequate internal controls in place to effectively manage the policies.

This review identified two high risk, twelve medium risk, and ten low risk findings in the following categories as follows:

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

Rating	Findings
High	Approval of compensation policies (1) and development of Position Change Management policy (1)
Medium	Additional policies required (7); policy non-compliance (2); and information not provided for review (3)
Low	Modification of existing policies (10)

Pay Change Review Follow-up

All action plans are complete.

Conflict of Interest Review Follow-up

All action plans are complete.

Other IA Matters

The results of the follow-up for the Cash and PCI Review; the Purchasing Card Review; and the remaining findings for the Business Continuity and Vendor Risk reviews (all High-risk findings were completed) will be presented at the next Finance and Audit Committee meeting.

In April 2023, the HCD IA department hired a full time FTE, Billy Malherbe, Internal Auditor Data Analyst. He has an MBA in Data Analytics. IA is also continuing to implement Onspring and IDEA software tools for the department.

IA Oracle Assistance Summary

IA has been assisting in the Oracle implementation on a consulting basis, as described in the FY23 Internal Audit work plan as follows: Assistance with Oracle Implementation in oversight of testing, and review of internal controls for 60% of work plan.

For Phase 1 of the ERP, the Senior Internal Auditor performed the following Pre-Implementation activities to support business and IT processes in the Finance and Supply Chain Management (SCM) domains:

- Reviewed legacy process documentation and intended business process design documents to understand functional specifications.
- Reviewed End-to-End and User Acceptance test scenarios and monitored progress through completion of scenarios validating internal controls; ensuring test plans were developed and tracked; that the individuals involved in the design of the controls were involved in testing; and that testing addressed the full range of business scenarios.
- Observed that management considered an organizational change strategy for the organizational impact of system and process changes, analyzing stakeholder needs, and included a process to track and communicate changes.
- Assisted in month end close process for two months post go-live.

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

Post Go-Live, IA is currently performing:

- Segregation of Duties (SoD) review to minimize the risk of excessive security access to higher risk abilities and SoD conflicts; and identifying and documenting mitigating manual controls for access that could not be mitigated within Oracle.
- Review of Supplier Master Data to identify areas for improvement in data accuracy and consistency; and documenting suggested control and process design enhancements. This involves working cross-functionally throughout HCD including the involvement of the Vendor Steering Committee, which has been reactivated post go-live.
- Review of Uninvoiced Receipts with HCD to identify improvements in processes and where re-training and process improvements are required.

For the next phases of the Oracle implementation, both IA resources will be involved in project management for Core HR and Payroll; and oversight of testing for Human Capital Management, and control reviews in ERP Phase 2.

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements			Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Net Operating Impact			Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 CA6A25220C4Frelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

N/A


 Date

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

6. Recommendation:


Staff recommends the Board receive and file this report.

Approved for Legal sufficiency:

DocuSigned by:

0CF6F700706434
Bernabe Icaza
SVP & General Counsel

DocuSigned by:

CA6A21F580048A
Jessica Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:

77A388968A1074
Darcy Davis
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

1. Description: Health Care District Budget FY24

2. Summary:

The FY24 budget for the Health Care District is presented for the Finance and Audit Committee review and Board approval.

3. Substantive Analysis:

Management has provided the proposed FY24 budget for the Health Care District. Additional Management discussion is incorporated in the budget presentation.

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


Jessica Cafarella
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A
Committee Name


N/A
Date

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

6. Recommendation:


Staff recommends the Board approve the Health Care District FY24 budget.

Approved for Legal sufficiency:

DocuSigned by:

0CF61D08061641A
Bernabe Icaza
SVP & General Counsel

DocuSigned by:

CA6A24F52B0978B1
Jessica Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:

77A333059A1475
Darcy Davis
Chief Executive Officer



Health Care District of Palm Beach County

Dedicated to the health of our community

Budget FY 2024

Version 2.0

Presented September 13, 2023



2024 Budget V1 vs V2 – Combined All Funds (Departmental)

	Version 1 2024 Proposed	Version 2 2024 Proposed	Variance from V1.0 to V2.0	
			\$	%
Revenues:				
Ad Valorem Taxes	\$ 187,880,000	\$ 187,880,000	\$ -	0.0%
Patient Revenue, Net	38,658,173	44,745,144	6,086,971	15.7%
Intergovernmental Revenue	18,359,317	18,424,317	65,000	0.4%
Grants	9,808,480	9,808,480	-	0.0%
Interest Earnings	5,043,801	2,543,801	-2,500,000	-49.6%
Unrealized Gain/(Loss) On Investments	-	-	-	0.0%
Other Financial Assistance	-	-	-	0.0%
Other Revenue	2,754,402	2,754,402	-	0.0%
Total Revenues	\$ 262,504,173	\$ 266,156,144	\$ 3,651,971	1.4%
Expenditures by Fund:				
Administration	20,740,803	22,967,040	2,226,237	10.7%
Trauma	7,334,427	6,948,727	(385,699)	-5.3%
Care Coordination	24,516,714	22,036,813	(2,479,901)	-10.1%
Aeromedical	12,177,588	12,542,837	365,248	3.0%
Transportation	2,334,144	2,538,267	204,123	8.7%
Pharmacy	4,229,579	4,045,532	(184,048)	-4.4%
School Health	18,887,780	19,923,785	1,036,005	5.5%
Behavioral Health	960,667	1,610,667	650,000	67.7%
Non-Departmental	11,625,499	12,517,280	891,781	7.7%
Medicaid Match	19,381,239	18,351,574	(1,029,665)	-5.3%
Healey Center	26,733,957	26,671,898	(62,059)	-0.2%
Lakeside Medical	56,442,222	56,394,715	(47,507)	-0.1%
Primary Care Clinics	52,346,568	54,302,610	1,956,042	3.7%
Capital (Operating Expenses)	-	-	-	0.0%
Total Operational Expenditures	257,711,186	260,851,744	3,140,558	1.2%
Depreciation	4,782,952	5,455,403	672,451	14.1%
Total Expenditures	262,494,138	266,307,146	3,813,008	1.5%
Net Margin	\$ 10,035	\$ (151,003)	\$ (161,037)	-1604.8%
Capital Contributions	3,106,170	6,208,900	3,102,730	99.9%
Capital	11,516,735	16,886,078	5,369,343	46.6%
Total Expenditures and Capital*	269,227,921	277,737,822	8,509,901	3.2%
RESERVES ADDED (USED)*	\$ (3,617,578)	\$ (5,372,778)	\$ (1,755,200)	48.5%

* Excludes depreciation



2024 Budget V1 vs V2 – Combined All Funds (Functional)

	Version 1 2024 Proposed	Version 2 2024 Proposed	Variance from V1.0 to V2.0	
			\$	%
Revenues:				
Ad Valorem Taxes	\$ 187,880,000	\$ 187,880,000	0	0.0%
Patient Revenue, Net	38,658,173	44,745,144	6,086,971	15.7%
Intergovernmental Revenue	18,359,317	18,424,317	65,000	0.4%
Grants	9,808,480	9,808,480	0	0.0%
Interest Earnings	5,043,801	2,543,801	(2,500,000)	-49.6%
Other Revenue	2,754,402	2,754,402	0	0.0%
Total Revenues	\$ 262,504,173	\$ 266,156,144	3,651,971	1.4%
Expenditures:				
Salaries and Wages	102,093,279	106,411,473	4,318,195	4.2%
Benefits	29,583,288	30,443,572	860,285	2.9%
Purchased Services	20,285,998	21,366,470	1,080,472	5.3%
Medical Supplies	3,730,609	3,484,709	(245,900)	-6.6%
Other Supplies	5,223,435	5,266,478	43,044	0.8%
Contracted Physician Expense	8,325,989	8,020,989	(305,000)	-3.7%
Medicaid Match-	19,381,239	18,351,574	(1,029,665)	-5.3%
Medical Services	15,982,800	14,982,800	(1,000,000)	-6.3%
Drugs	2,113,258	2,153,458	40,200	1.9%
Repairs and Maintenance	16,078,982	13,173,481	(2,905,501)	-18.1%
Lease and Rental	5,677,284	4,269,418	(1,407,866)	-24.8%
Utilities	1,909,244	1,907,912	(1,332)	-0.1%
Other Expense	16,164,773	17,046,679	881,906	5.5%
Interest Expense	-	114,184	114,184	0.0%
Principal And Interest	-	3,677,088	3,677,088	0.0%
Insurance	1,873,062	1,993,510	120,448	6.4%
Sponsored Programs	9,287,947	8,187,947	(1,100,000)	-11.8%
Total Operational Expenditures	257,711,186	260,851,744	3,140,558	1.2%
Net Performance before Depreciation & Overhead Allocations	\$ 4,792,987	\$ 5,304,400	(511,413)	-10.7%
Depreciation	4,782,952	5,455,403	672,451	14.1%
Total Expenditures	262,494,138	266,307,146	3,813,008	1.5%
Net Margin	\$ 10,035	\$ (151,003)	(161,037)	-1604.8%
Capital Contributions	3,106,170	6,208,900	3,102,730	99.9%
Capital	11,516,735	16,886,078	5,369,343	46.6%
Total Expenditures and Capital*	269,227,921	277,737,822	8,509,901	3.2%
RESERVES ADDED (USED)*	\$ (3,617,578)	\$ (5,372,778)	(1,755,200)	48.5%

* Excludes depreciation

Budgeted Position – Combined All Funds (Departmental)

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Ad Valorem Taxes	\$ 139,422,223	\$ 147,405,534	\$ 155,527,504	\$ 178,400,000	\$ 187,880,000	\$ 9,480,000	5.31%
Net Patient Service Revenue	44,125,699	55,154,574	45,172,259	39,968,177	44,745,144	4,776,967	11.95%
Intergovernmental Revenue	17,943,440	19,197,817	18,543,761	18,359,317	18,424,317	65,000	0.35%
Grants	9,857,195	12,192,337	15,368,674	11,047,059	9,808,480	(1,238,579)	(11.21%)
Interest Earnings	3,066,290	1,533,429	878,407	5,046,602	2,543,801	(2,502,801)	(49.59%)
Unrealized Gain/(Loss) On Investments	1,186,501	(1,422,041)	(8,038,521)	500,000	-	(500,000)	(100.00%)
Other Financial Assistance	12,270,266	22,817,265	2,612,477	879,083	-	(879,083)	(100.00%)
Other Revenue	3,843,959	2,178,719	3,084,608	2,585,489	2,754,402	168,913	6.53%
Total Revenues	\$ 231,715,574	\$ 259,057,634	\$ 233,149,169	\$ 256,785,727	\$ 266,156,144	\$ 9,370,417	3.65%
Expenditures by Fund:							
Administration	12,843,940	15,016,002	9,507,715	21,337,846	22,967,040	1,629,193	7.64%
Sponsored Programs	10,045,624	9,774,835	9,768,693	-	-	-	-
Trauma	19,491,757	5,814,225	4,638,391	6,046,857	6,948,727	901,870	14.91%
Care Coordination	21,694,492	13,654,237	9,026,843	24,880,003	22,036,813	(2,843,190)	(11.43%)
Aeromedical	8,566,457	8,341,156	8,206,537	10,547,844	12,542,837	1,994,993	18.91%
Transportation	-	500	1,342,496	2,200,413	2,538,267	337,854	15.35%
Pharmacy	4,704,063	4,064,544	4,047,951	4,517,818	4,045,532	(472,287)	(10.45%)
School Health	20,469,431	19,386,694	19,265,479	20,771,129	19,923,785	(847,344)	(4.08%)
Non-Departmental	7,993,132	9,206,409	9,814,522	11,426,288	12,517,280	1,090,992	9.55%
Behavioral Health	-	-	-	-	1,610,667	1,610,667	-
Medicaid Match	17,103,799	17,269,933	16,835,596	17,338,146	18,351,574	1,013,428	5.85%
Healey Center	22,353,304	22,746,074	23,207,521	25,860,267	26,671,898	811,631	3.14%
Healthy Palm Beaches	-	-	1,630	-	-	-	-
Lakeside Medical	51,379,340	54,793,010	55,970,908	57,959,394	56,394,715	(1,564,679)	(2.70%)
Primary Care Clinics	31,925,969	36,098,623	36,412,797	45,392,383	54,302,610	8,910,227	19.63%
GASB 87 & 96	-	-	4,557,740	-	-	-	-
Total Operational Expenditures	\$ 228,571,308	\$ 216,166,242	\$ 212,604,821	\$ 248,278,389	\$ 260,851,744	\$ 12,573,355	5.06%
Depreciation	4,266,807	4,488,051	5,320,688	4,564,305	5,455,403	891,098	19.52%
Total Expenditures	232,838,116	220,654,293	217,925,509	252,842,694	266,307,146	13,464,452	5.33%
Net Margin	\$ (1,122,542)	\$ 38,403,341	\$ 15,223,659	\$ 3,943,033	\$ (151,003)	\$ (4,094,035)	(103.83%)
Capital Contributions	2,155,270	1,233,614	2,585,581	4,985,538	6,208,900	1,223,362	24.54%
Capital	18,765,870	25,068,946	4,350,183	14,256,212	16,886,078	2,629,866	18.45%
Total Expenditures and Capital*	247,337,178	241,235,188	216,955,004	262,534,601	277,737,822	15,203,221	5.79%
RESERVES ADDED (USED)*	\$ (13,466,334)	\$ 19,056,060	\$ 18,779,747	\$ (763,336)	\$ (5,372,778)	\$ (4,609,442)	603.85%

* Excludes Depreciation

Budgeted Position – Combined All Funds (Functional)

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Ad Valorem Taxes	\$ 139,422,223	\$ 147,405,534	\$ 155,527,504	\$ 178,400,000	\$ 187,880,000	\$ 9,480,000	5.31%
Net Patient Service Revenue	44,125,699	55,154,574	45,172,259	39,968,177	44,745,144	4,776,967	11.95%
Intergovernmental Revenue	17,943,440	19,197,817	18,543,761	18,359,317	18,424,317	65,000	0.35%
Grants	9,857,195	12,192,337	15,368,674	11,047,059	9,808,480	(1,238,579)	(11.21%)
Interest Earnings	3,066,290	1,533,429	878,407	5,046,602	2,543,801	(2,502,801)	(49.59%)
Unrealized Gain/(Loss) On Investments	1,186,501	(1,422,041)	(8,038,521)	500,000	-	(500,000)	(100.00%)
Other Financial Assistance	12,270,266	22,817,265	2,612,477	879,083	-	(879,083)	(100.00%)
Other Revenue	3,843,959	2,178,719	3,084,608	2,585,489	2,754,402	168,913	6.53%
Total Revenues	\$ 231,715,574	\$ 259,057,634	\$ 233,149,169	\$ 256,785,727	\$ 266,156,144	\$ 9,370,417	3.65%
Expenditures:							
Salaries and Wages	86,233,239	87,066,174	88,861,876	97,191,290	106,411,473	9,220,183	9.49%
Benefits	26,200,609	25,595,479	25,518,749	27,605,340	30,443,572	2,838,233	10.28%
Purchased Services	15,549,507	16,962,925	17,259,182	21,154,912	21,366,470	211,558	1.00%
Medical Supplies	2,967,713	3,146,878	2,446,436	3,689,934	3,484,709	(205,225)	(5.56%)
Other Supplies	3,573,182	4,810,895	3,978,850	5,795,292	5,266,478	(528,813)	(9.12%)
Contracted Physician Expense	8,715,455	8,431,583	7,848,338	8,325,854	8,020,989	(304,865)	(3.66%)
Medicaid Match-	17,103,799	17,269,933	16,835,596	17,338,146	18,351,574	1,013,428	5.85%
Medical Services	33,620,603	15,460,529	9,868,954	15,051,518	14,982,800	(68,718)	(0.46%)
Drugs	2,622,623	2,491,346	1,541,869	1,949,295	2,153,458	204,163	10.47%
Repairs and Maintenance	6,352,038	8,123,631	6,652,811	14,552,963	13,173,481	(1,379,482)	(9.48%)
Lease and Rental	3,862,465	3,797,995	2,421,881	4,454,756	4,269,418	(185,339)	(4.16%)
Utilities	1,446,011	1,495,589	1,614,097	1,685,149	1,907,912	222,763	13.22%
Other Expense	9,255,263	10,833,293	12,448,425	15,304,926	17,046,679	1,741,753	11.38%
Interest Expense	-	-	650,662	-	114,184	114,184	-
Principal And Interest	-	-	4,025,816	3,150,000	3,677,088	527,088	16.73%
Insurance	1,331,217	1,055,477	1,007,686	1,171,066	1,993,510	822,444	70.23%
Sponsored Programs.	9,737,585	9,624,515	9,623,592	9,857,947	8,187,947	(1,670,000)	(16.94%)
Total Operational Expenditures	228,571,308	216,166,242	212,604,821	248,278,389	260,851,744	12,573,355	5.06%
Net Performance before Depreciation & Overhead Allocations	3,144,266	42,891,392	20,544,348	8,507,338	5,304,400	(3,202,938)	(37.65%)
Depreciation	4,266,807	4,488,051	5,320,688	4,564,305	5,455,403	891,098	19.52%
Total Expenditures	232,838,116	220,654,293	217,925,509	252,842,694	266,307,146	13,464,452	5.33%
Net Margin	\$ (1,122,542)	\$ 38,403,341	\$ 15,223,659	\$ 3,943,033	\$ (151,003)	\$ (4,094,035)	(103.83%)
Capital Contributions	2,155,270	1,233,614	2,585,581	4,985,538	6,208,900	1,223,362	24.54%
Capital	18,765,870	25,068,946	4,350,183	14,256,212	16,886,078	2,629,866	18.45%
Total Expenditures and Capital*	247,337,178	241,235,188	216,955,004	262,534,601	277,737,822	15,203,221	5.79%
RESERVES ADDED (USED)*	\$ (13,466,334)	\$ 19,056,060	\$ 18,779,747	\$ (763,336)	\$ (5,372,778)	\$ (4,609,442)	603.85%

Three-Year Forecast

	Budget FY2024	Notes	Projected		
			2025	2026	2027
Revenues:					
Ad Valorem Taxes	\$187,880,000	1	\$ 197,274,000	\$ 207,137,700	\$ 217,494,585
Net Patient Service Revenue	44,745,144	2	44,745,144	44,745,144	44,745,144
Intergovernmental Revenue	18,424,317	3	18,424,317	18,424,317	18,424,317
Grants	9,808,480	4	8,000,000	7,600,000	7,300,000
Interest Earnings	2,543,801	5	2,581,958	2,620,687	2,659,998
Unrealized Gain/(Loss) On Investments	-	6	-	-	-
Other Financial Assistance	-	7	-	-	-
Other Revenue	2,754,402	8	2,754,402	2,754,402	2,754,402
Total Revenues	\$ 266,156,144		\$ 273,779,821	\$ 283,282,250	\$ 293,378,446
			2.86%	3.47%	3.56%
Expenditures:					
Salaries and Wages	106,411,473	9	111,732,047	117,318,649	123,184,582
Benefits	30,443,572	10	32,879,058	35,509,383	38,350,134
Purchased Services	21,366,470	11	21,686,967	22,012,272	22,342,456
Medical Supplies	3,484,709	12	3,763,486	4,064,565	4,389,730
Other Supplies	5,266,478	13	5,687,796	6,142,820	6,634,246
Contracted Physician Expense	8,020,989	14	8,261,619	8,509,467	8,764,751
Medicaid Match	18,351,574	15	18,351,574	18,351,574	18,351,574
Medical Services	14,982,800	16	15,982,800	16,982,800	17,982,800
Drugs	2,153,458	17	2,261,131	2,374,187	2,492,897
Repairs and Maintenance	13,173,481	18	13,305,216	13,438,268	13,572,651
Lease and Rental	4,269,418	19	4,312,112	4,355,233	4,398,785
Utilities	1,907,912	20	1,946,070	1,984,992	2,024,691
Other Expense	17,046,679	21	17,046,679	17,046,679	17,046,679
Interest Expense	114,184	22	114,184	114,184	114,184
Principal And Interest	3,677,088	23	3,677,088	3,677,088	3,677,088
Insurance	1,993,510	24	2,053,315	2,114,915	2,178,362
Sponsored Programs.	8,187,947	25	8,187,947	8,187,947	8,187,947
Total Operational Expenditures	260,851,744		\$ 271,249,090	\$ 282,185,024	\$ 293,693,557
			3.99%	4.03%	4.08%
Net Margin*	\$ 5,304,400		\$ 2,530,731	\$ 1,097,227	\$ (315,112)
Capital Equipment Replacement	16,886,078	26	20,000,000	20,000,000	20,000,000
UNASSIGNED RESERVE BALANCE	\$ 73,810,852		\$ 56,341,582	\$ 37,438,809	\$ 17,123,697

* Excludes depreciation



3 Year Forecast Assumptions

1. Millage reduced to 0.6761; 5% increase in property values annually.
2. Net Patient Service revenue remains flat.
3. Intergovernmental arrangements remains flat.
4. The \$1 million Trauma grant will expire FYE24. Approximately \$7.3 million in HRSA Base awards annually.
5. Interest earnings increase by 1.5% per year thereafter.
6. If interest rates continue to rise there will be a loss, and if rates decrease gains will occur. Budgeted flat.
7. Other Financial Assistance related to COVID is discontinued.
8. Other revenue is tax collector fees, subrogation, intercompany rental income, etc.
9. Salaries and Wages increase at 5% per year.
10. Benefits increase at 8% per year.
11. Purchased services increase at 1.5% per year.
12. Medical Supplies inflation assumed at 8%.
13. Other Supplies inflation assumed at 8%.
14. Contracted physician expense increases at 3% per year due to FMV studies.
15. Medicaid Match remains constant.
16. Medical services increase by \$1M per year due to expansion of behavioral health contracts.
17. Drug expenses increase at 5% per year due to inflation and volume growth.
18. Repairs & Maintenance and Lease & Rental see minimal expense growth of 1% per year.
19. Lease and Rental increase at 1% per year.
20. Utilities increase at 2% per year.
21. Other expense remains flat.
22. Interest expenditure related to GASB 87 & 96 accounting standard remain flat.
23. Principal expenditure related to GASB 87 & 96 accounting standard remain flat.
24. Insurance inflation assumed at 3% per year.
25. Sponsored Programs remains flat - no additional funds made available.
26. Basic capital replacement remains constant at \$20 million annually.



SUPPLEMENTAL INFORMATION

PROGRAM DETAILS



General Fund Trended Performance

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Ad Valorem Taxes	\$ 139,422,223	\$ 147,405,534	\$ 155,527,504	\$ 178,400,000	\$ 187,880,000	\$ 9,480,000	5.31%
Net Patient Service Revenue	1,682,428	2,421,275	1,827,640	2,493,367	2,956,144	462,777	18.56%
Intergovernmental Revenue	2,943,440	4,197,817	3,543,761	3,359,317	3,424,317	65,000	1.93%
Grants	108,084	-	123,753	500,000	500,000	-	-
Interest Earnings	2,998,373	1,526,653	878,347	5,017,597	2,517,597	(2,500,000)	(49.82%)
Unrealized Gain/(Loss) On Investments	1,186,501	(1,422,041)	(8,038,521)	500,000	-	(500,000)	(100.00%)
Other Financial Assistance	-	5,046,784	-	-	-	-	-
Other Revenue	2,900,857	1,878,733	2,415,440	2,331,364	2,491,389	160,025	6.86%
Total Revenues	\$ 151,241,907	\$ 161,054,754	\$ 156,277,924	\$ 192,601,645	\$ 199,769,447	\$ 7,167,802	3.72%
Expenditures:							
Salaries and Wages	36,822,898	36,534,803	40,148,313	43,070,115	47,433,109	4,362,995	10.13%
Benefits	12,103,371	11,194,227	11,789,540	13,133,810	14,707,988	1,574,178	11.99%
Purchased Services	10,299,389	11,696,781	9,304,745	12,329,456	13,527,025	1,197,569	9.71%
Medical Supplies	71,774	146,294	98,893	217,918	327,509	109,591	50.29%
Other Supplies	1,402,747	2,111,797	1,320,903	2,699,678	2,096,140	(603,538)	(22.36%)
Medical Services	32,479,818	14,614,010	9,295,453	14,289,001	14,100,000	(189,001)	(1.32%)
Drugs	73,579	(52,221)	4,300	9,800	10,000	200	2.04%
Repairs and Maintenance	3,933,220	6,825,208	4,221,370	11,757,011	10,395,604	(1,361,407)	(11.58%)
Lease and Rental	1,799,331	1,940,335	1,094,052	2,295,614	2,021,659	(273,956)	(11.93%)
Utilities	103,427	107,122	125,433	126,564	131,720	5,156	4.07%
Other Expense	8,056,985	9,599,994	10,972,240	13,160,502	14,508,590	1,348,087	10.24%
Principal And Interest	-	-	-	3,150,000	3,677,088	527,088	16.73%
Insurance	1,045,410	722,946	664,461	836,957	1,526,055	689,098	82.33%
Sponsored Programs.	9,737,585	9,624,515	9,623,592	9,857,947	8,187,947	(1,670,000)	(16.94%)
Total Operational Expenditures	117,929,535	105,065,810	98,663,295	126,934,373	132,650,434	5,716,061	4.50%
 Net Performance before Depreciation & Overhead Allocations	 \$ 33,312,373	 \$ 55,988,944	 \$ 57,614,630	 \$ 65,667,271	 \$ 67,119,013	 \$ 1,451,741	 2.21%
 Total Overhead Allocations	 (12,120,638)	 (19,807,208)	 (23,044,666)	 (25,206,174)	 (27,519,488)	 (2,313,314)	 9.18%
Total Expenditures	105,808,897	85,258,602	75,618,628	101,728,199	105,130,947	3,402,748	3.34%
Net Margin	\$ 45,433,010	\$ 75,796,152	\$ 80,659,296	\$ 90,873,445	\$ 94,638,500	\$ 3,765,055	4.14%
 Capital Contributions	 -	 -	 -	 -	 -	 -	 -
Capital	-	-	-	-	-	-	-
66							
General Fund Support/ Transfer In (Out)	\$ (55,658,783)	\$ (46,421,763)	\$ (60,004,806)	\$ (95,714,011)	\$ (113,200,000)	\$ (17,485,989)	18.27%

Healey Center Trended Performance

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Gross Patient Revenue	\$ 14,264,536	\$ 14,498,145	\$ 13,619,497	\$ 14,158,844	\$ 14,265,276	\$ 106,432	0.75%
Contractual Allowance	1,500,515	1,193,017	962,244	661,430	893,490	232,060	35.08%
Charity Care	3,751,833	4,040,002	3,611,838	4,404,315	4,359,911	(44,404)	(1.01%)
Bad Debt	289,704	307,091	108,409	120,409	144,617	24,208	20.10%
Total Contractuals and Bad Debt	5,542,052	5,540,110	4,682,490	5,186,154	5,398,018	211,864	4.09%
Net Patient Service Revenue	\$ 8,722,484	\$ 8,958,035	\$ 8,937,007	\$ 8,972,690	\$ 8,867,258	\$ (105,432)	(1.18%)
Collection %	61.15%	59.10%	79.90%	63.37%	62.16%	(1.21%)	(1.91%)
Intergovernmental Revenue	9,100,000	9,100,000	9,100,000	9,100,000	9,100,000	-	-
Interest Earnings	5,791	607	13	11,637	11,637	-	-
Other Financial Assistance	836,651	222,045	339,662	-	-	-	-
Other Revenue	25,211	12,729	379,506	13,912	12,848	(1,064)	(7.65%)
Total Other Revenue	9,967,652	9,335,381	9,819,181	9,125,550	9,124,485	(1,065)	(0.01%)
Total Revenues	\$ 18,690,136	\$ 18,293,416	\$ 18,756,188	\$ 18,098,240	\$ 17,991,743	\$ (106,497)	(0.59%)
Direct Operational Expenses:							
Salaries and Wages	11,959,820	12,131,893	12,494,741	13,800,775	13,645,066	(155,709)	(1.13%)
Benefits	4,197,042	4,037,871	3,927,004	4,246,242	4,261,208	14,967	0.35%
Purchased Services	863,489	663,846	689,052	1,023,514	917,360	(106,154)	(10.37%)
Medical Supplies	721,753	667,260	688,875	647,244	683,892	36,648	5.66%
Other Supplies	815,622	840,492	863,187	986,285	1,023,879	37,594	3.81%
Contracted Physician Expense	12,549	14,237	13,993	19,939	27,300	7,361	36.92%
Medical Services	63,994	132,560	32,239	34,301	65,000	30,699	89.50%
Drugs	298,997	357,490	352,335	422,315	460,000	37,685	8.92%
Repairs and Maintenance	317,616	291,470	393,507	394,878	431,880	37,002	9.37%
Lease and Rental	13,274	17,338	(309)	1,236	1,020	(216)	(17.49%)
Utilities	450,232	438,720	421,043	432,590	461,829	29,239	6.76%
Other Expense	129,203	110,776	84,755	159,104	237,668	78,564	49.38%
Interest Expense	-	-	73	-	1	1	-
Insurance	71,499	87,001	91,642	82,650	121,516	38,866	47.02%
Total Operational Expenditures	19,915,090	19,790,953	20,052,137	22,251,073	22,337,619	86,546	0.39%
Net Performance before Depreciation & Overhead Allocations	(1,224,954)	(1,497,537)	(1,295,949)	(4,152,833)	(4,345,876)	(193,043)	4.65%
Depreciation	942,232	952,198	1,035,036	955,275	963,714	8,438	0.88%
Total Overhead Allocations	2,438,214	2,955,121	3,155,384	3,609,194	4,334,278	725,084	20.09%
Total Expenses	23,295,536	23,698,272	24,242,557	26,815,542	27,635,611	820,069	3.06%
Net Margin	\$ (4,605,400)	\$ (5,404,856)	\$ (5,486,369)	\$ (8,717,303)	\$ (9,643,868)	\$ (926,566)	10.63%
Capital Contributions	37,271	201,648	233,057	391,785	304,000	(87,785)	(22.41%)
Capital	-	67	-	-	-	-	-
General Fund Support/ Transfer In (Out)	\$ 3,254,172	\$ 3,744,304	\$ 5,125,236	\$ 8,600,000	\$ 9,700,000	\$ 1,100,000	12.79%

Lakeside Trended Performance

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Gross Patient Revenue	\$ 133,695,353	\$ 140,179,859	\$ 120,929,921	\$ 111,397,041	\$ 114,086,061	\$ 2,689,020	2.41%
Contractual Allowance	90,544,028	101,610,429	89,121,432	87,139,755	89,731,603	2,591,848	2.97%
Charity Care	4,928,427	2,208,991	5,691,238	2,948,857	3,398,180	449,323	15.24%
Bad Debt	15,224,452	7,052,852	8,694,155	3,777,215	3,926,051	148,836	3.94%
Total Contractuals and Bad Debt	110,696,907	110,872,271	103,506,825	93,865,827	97,055,834	3,190,007	3.40%
Other Patient Revenue	1,521,543	3,749,711	6,580,437	573,795	6,942,658	6,368,863	1,109.95%
Net Patient Service Revenue	\$ 24,519,989	\$ 33,057,299	\$ 24,003,533	\$ 18,105,009	\$ 23,972,885	\$ 5,867,876	32.41%
Collection %	18.34%	44.18%	10.54%	16.25%	21.35%	5.10%	31.35%
Grants	1,605,123	336,624	278,450	100,000	210,000	110,000	110.00%
Interest Earnings	11,045	4,554	32	4,805	2,004	(2,801)	(58.29%)
Other Financial Assistance	9,012,429	16,596,860	1,376,035	-	-	-	-
Other Revenue	340,819	210,023	174,713	116,589	117,232	643	0.55%
Total Other Revenue	10,969,416	17,148,060	1,829,229	221,393	329,236	107,843	48.71%
Total Revenues	\$ 35,489,406	\$ 50,205,359	\$ 25,832,762	\$ 18,326,402	\$ 24,302,121	\$ 5,975,719	32.61%
Direct Operational Expenses:							
Salaries and Wages	20,244,263	20,506,614	18,399,715	18,350,727	18,540,721	189,994	1.04%
Benefits	5,420,610	5,500,298	4,946,481	4,840,996	4,827,472	(13,523)	(0.28%)
Purchased Services	3,514,588	3,479,494	6,613,391	7,182,155	5,516,475	(1,665,680)	(23.19%)
Medical Supplies	1,673,983	1,596,400	969,145	1,284,573	1,078,850	(205,723)	(16.01%)
Other Supplies	1,186,853	1,593,611	1,426,371	1,334,993	1,600,295	265,302	19.87%
Contracted Physician Expense	8,702,906	8,417,346	7,834,344	8,305,915	7,993,689	(312,226)	(3.76%)
Drugs	1,260,304	1,442,078	632,457	985,821	995,161	9,340	0.95%
Repairs and Maintenance	1,784,488	723,995	1,715,554	1,722,600	1,647,036	(75,564)	(4.39%)
Lease and Rental	704,370	598,390	528,888	581,998	404,509	(177,489)	(30.50%)
Utilities	808,642	861,806	975,075	1,015,279	1,138,964	123,685	12.18%
Other Expense	749,154	807,512	901,303	826,964	903,061	76,096	9.20%
Interest Expense	-	-	11,368	-	1,641	1,641	-
Insurance	181,635	200,433	195,501	186,338	267,609	81,271	43.61%
Total Operational Expenditures	46,231,796	45,727,978	45,149,595	46,618,358	44,915,484	(1,702,874)	(3.65%)
Net Performance before Depreciation & Overhead Allocations	(10,742,391)	4,477,380	(19,316,833)	(28,291,956)	(20,613,363)	7,678,593	(27.14%)
Depreciation	3,087,697	3,157,413	3,446,795	3,299,306	3,605,229	305,923	9.27%
Total Overhead Allocations	5,147,543	9,065,032	10,821,313	11,341,036	11,479,232	138,196	1.22%
Total Expenses	54,467,037	57,950,423	59,417,702	61,258,700	59,999,944	(1,258,756)	(2.05%)
Net Margin	\$ (18,977,631)	\$ (7,745,064)	\$ (33,584,940)	\$ (42,932,298)	\$ (35,697,823)	\$ 7,234,475	(16.85%)
Capital Contributions	2,117,999	1,031,966	1,161,037	4,593,753	2,875,400	(1,718,353)	(37.41%)
Capital	-	68	-	-	-	-	-
General Fund Support/ Transfer In (Out)	\$ 8,969,322	\$ 12,327,621	\$ 30,700,038	\$ 42,800,000	\$ 35,000,000	\$ (7,800,000)	(18.22%)

Primary Care Clinics Trended Performance

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Gross Patient Revenue	\$ 18,294,850	\$ 22,194,545	\$ 25,781,236	\$ 28,705,376	\$ 29,812,300	\$ 1,106,924	3.86%
Contractual Allowance	3,629,389	6,679,152	5,117,969	9,239,568	9,559,593	320,025	3.46%
Charity Care	5,797,489	7,716,336	10,884,100	12,095,601	12,489,023	393,422	3.25%
Bad Debt	4,393,095	3,099,162	4,737,912	2,556,786	2,661,643	104,857	4.10%
Total Contractuals and Bad Debt	13,819,973	17,494,650	20,739,981	23,891,955	24,710,259	818,304	3.43%
Other Patient Revenue	4,725,920	6,018,072	5,362,824	5,583,690	3,846,816	(1,736,874)	(31.11%)
Net Patient Service Revenue	\$ 9,200,798	\$ 10,717,966	\$ 10,404,079	\$ 10,397,112	\$ 8,948,857	\$ (1,448,254)	(13.93%)
Collection %	50.29%	23.24%	81.65%	39.78%	29.99%	(9.79%)	(24.62%)
Grants	8,143,988	11,855,713	14,966,470	10,447,059	9,098,480	(1,348,579)	(12.91%)
Interest Earnings	1,300	-	-	-	-	-	-
Other Financial Assistance	2,421,186	951,576	896,780	879,083	-	(879,083)	(100.00%)
Other Revenue	577,073	77,234	114,950	123,624	132,933	9,309	7.53%
Total Other Revenue	11,143,546	12,884,523	15,978,201	11,449,766	9,231,413	(2,218,353)	(19.37%)
Total Revenues	\$ 20,344,344	\$ 23,602,489	\$ 26,382,280	\$ 21,846,878	\$ 18,180,270	\$ (3,666,608)	(16.78%)
Direct Operational Expenses:							
Salaries and Wages	17,206,257	17,892,865	17,819,106	21,969,673	26,792,577	4,822,903	21.95%
Benefits	4,479,585	4,863,083	4,855,724	5,384,292	6,646,904	1,262,611	23.45%
Purchased Services	872,041	1,122,804	651,995	619,787	1,405,610	785,823	126.79%
Medical Supplies	500,203	736,923	689,522	1,540,199	1,394,458	(145,741)	(9.46%)
Other Supplies	167,960	264,995	368,388	774,335	546,164	(228,171)	(29.47%)
Medical Services	1,076,791	713,958	541,263	728,216	817,800	89,584	12.30%
Drugs	989,744	743,999	552,776	531,359	688,297	156,938	29.54%
Repairs and Maintenance	316,713	282,957	322,381	678,475	698,961	20,486	3.02%
Lease and Rental	1,345,490	1,241,933	799,250	1,575,908	1,842,230	266,322	16.90%
Utilities	83,710	87,942	92,546	110,717	175,399	64,682	58.42%
Other Expense	319,921	315,011	488,498	1,158,356	1,397,361	239,005	20.63%
Interest Expense	-	-	107,297	-	112,543	112,543	-
Insurance	32,673	45,096	56,082	65,121	78,330	13,209	20.28%
Total Operational Expenditures	27,391,089	28,311,567	27,344,828	35,136,439	42,596,632	7,460,194	21.23%
Net Performance before Depreciation & Overhead Allocations	(7,046,745)	(4,709,078)	(962,548)	(13,289,561)	(24,416,362)	(11,126,801)	83.73%
Depreciation	236,878	378,440	838,858	309,724	886,460	576,736	186.21%
Total Overhead Allocations	4,534,880	7,787,055	9,067,969	10,255,944	11,705,978	1,450,034	14.14%
Total Expenses	32,162,847	36,477,062	37,251,655	45,702,107	55,189,070	9,486,963	20.76%
Net Margin	\$ (11,818,503)	\$ (12,874,573)	\$ (10,869,376)	\$ (23,855,229)	\$ (37,008,800)	\$ (13,153,571)	55.14%
Capital Contributions	-	-	-	-	3,029,500	3,029,500	-
Capital	-	-	(151,804)	-	-	-	-
General Fund Support/ Transfer In (Out)	\$ 11,249,311	\$ 15,769,926	\$ 11,790,007	\$ 23,700,000	\$ 37,000,000	\$ 13,300,000	56.12%

Medicaid Match Trended Performance

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Intergovernmental Revenue	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	-	-
Interest Earnings	1,019	27	2	5,287	5,287	-	0.01%
Total Other Revenue	5,901,019	5,900,027	5,900,002	5,905,287	5,905,287	-	-
Total Revenues	\$ 5,901,019	\$ 5,900,027	\$ 5,900,002	\$ 5,905,287	\$ 5,905,287	-	-
<i>Direct Operational Expenses:</i>							
Medicaid Match-	17,103,799	17,269,933	16,835,596	17,338,146	18,351,574	1,013,428	5.85%
Total Operational Expenditures	17,103,799	17,269,933	16,835,596	17,338,146	18,351,574	1,013,428	5.85%
Net Performance before Depreciation & Overhead Allocations	(11,202,780)	(11,369,906)	(10,935,595)	(11,432,859)	(12,446,287)	(1,013,428)	8.86%
Total Expenses	17,103,799	17,269,933	16,835,596	17,338,146	18,351,574	1,013,428	5.85%
Net Margin	\$ (11,202,780)	\$ (11,369,906)	\$ (10,935,595)	\$ (11,432,859)	\$ (12,446,287)	\$ (1,013,428)	8.86%
Capital Contributions	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	\$ 11,202,780	\$ 11,369,906	\$ 10,935,595	\$ 12,000,000	\$ 12,500,000	\$ 500,000	4.17%



SUPPLEMENTAL INFORMATION

GENERAL FUND



Trauma Statement of Revenues and Expenditures

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Grants	-	-	-	500,000	500,000	-	-
Other Revenue	879,217	82,136	333,180	31,555	31,555	-	-
Total Other Revenue	879,217	82,136	333,180	531,555	531,555	-	-
Total Revenues	\$ 879,217	\$ 82,136	\$ 333,180	\$ 531,555	\$ 531,555	-	-
Direct Operational Expenses:							
Salaries and Wages	425,019	367,867	242,864	328,209	219,687	(108,522)	(33.06%)
Benefits	134,538	109,083	79,262	85,382	50,277	(35,105)	(41.12%)
Purchased Services	-	25,000	692	225,000	847,000	622,000	276.44%
Other Supplies	332	298	150	1,150	1,150	-	-
Medical Services	18,354,463	5,545,084	4,221,964	5,000,000	5,500,000	500,000	10.00%
Repairs and Maintenance	9,708	-	-	-	-	-	-
Other Expense	5,337	(339,198)	1,923	165,360	170,100	4,740	2.87%
Insurance	449,925	-	-	-	-	-	-
Total Operational Expenditures	19,379,323	5,708,135	4,546,855	5,805,100	6,788,213	983,113	16.94%
Net Performance before Depreciation & Overhead Allocations	(18,500,106)	(5,626,000)	(4,213,674)	(5,273,545)	(6,256,658)	(983,113)	18.64%
Total Overhead Allocations	112,434	106,089	91,536	241,757	160,514	(81,243)	(33.61%)
Total Expenses	19,491,757	5,814,225	4,638,391	6,046,857	6,948,727	901,870	14.91%
Net Margin	\$ (18,612,540)	\$ (5,732,089)	\$ (4,305,210)	\$ (5,515,302)	\$ (6,417,172)	\$ (901,870)	16.35%
Capital Contributions	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	-	-	-	-	-	-	-

Care Coordination Statement of Revenues and Expenditures

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Total Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
<i>Direct Operational Expenses:</i>							
Salaries and Wages	2,958,973	870,921	476,426	1,324,685	808,525	(516,160)	(38.96%)
Benefits	945,127	290,493	159,989	321,377	295,112	(26,264)	(8.17%)
Purchased Services	3,386,515	3,735,387	2,805,267	3,426,200	3,546,200	120,000	3.50%
Other Supplies	15,771	16,830	12,096	2,300	2,300	-	-
Medical Services	12,818,663	7,619,428	5,073,488	9,289,001	8,600,000	(689,001)	(7.42%)
Repairs and Maintenance	229,166	199	-	-	-	-	-
Lease and Rental	47,533	-	-	-	-	-	-
Utilities	2,955	-	-	-	-	-	-
Other Expense	(164,610)	259,651	25,929	31,561	48,000	16,439	52.09%
Sponsored Programs.	-	-	-	9,857,947	8,187,947	(1,670,000)	(16.94%)
Total Operational Expenditures	20,240,093	12,792,909	8,553,195	24,253,071	21,488,084	(2,764,987)	(11.40%)
Net Performance before Depreciation & Overhead Allocations	(20,240,093)	(12,792,909)	(8,553,195)	(24,253,071)	(21,488,084)	2,764,987	(11.40%)
Total Overhead Allocations	1,454,399	861,328	473,648	626,932	548,729	(78,203)	(12.47%)
Total Expenses	21,694,492	13,654,237	9,026,843	24,880,003	22,036,813	(2,843,190)	(11.43%)
Net Margin	\$ (21,694,492)	\$ (13,654,237)	\$ (9,026,843)	\$ (24,880,003)	\$ (22,036,813)	\$ 2,843,190	(11.43%)
Capital Contributions	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	-	-	-	-	-	-	-

Aeromedical Statement of Revenues and Expenditures

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Gross Patient Revenue	\$ 13,016,021	\$ 12,320,131	\$ 14,473,234	\$ 14,548,037	\$ 14,720,086	\$ 172,049	1.18%
Contractual Allowance	8,689,736	6,663,857	10,657,953	8,334,894	8,433,474	98,580	1.18%
Charity Care	1,602,910	170,967	328,168	324,129	327,963	3,834	1.18%
Bad Debt	1,040,947	3,064,033	1,709,156	4,365,747	3,827,224	(538,523)	(12.34%)
Total Contractuals and Bad Debt	11,333,593	9,898,856	12,695,276	13,024,770	12,588,661	(436,109)	(3.35%)
Net Patient Service Revenue	\$ 1,682,428	\$ 2,421,275	\$ 1,777,958	\$ 1,523,266	\$ 2,131,425	\$ 608,159	39.92%
Collection %	12.93%	10.70%	(15.90%)	10.47%	14.48%	4.01%	38.28%
Total Other Revenue	-	-	-	-	-	-	-
Total Revenues	\$ 1,682,428	\$ 2,421,275	\$ 1,777,958	\$ 1,523,266	\$ 2,131,425	\$ 608,159	39.92%
Direct Operational Expenses:							
Salaries and Wages	2,096,001	2,056,652	2,255,792	2,550,063	3,530,863	980,799	38.46%
Benefits	698,629	622,633	616,521	603,231	812,176	208,945	34.64%
Purchased Services	3,004,767	2,652,372	3,036,821	2,998,777	3,145,600	146,823	4.90%
Medical Supplies	15,413	25,766	15,207	65,616	124,509	58,893	89.75%
Other Supplies	79,705	83,172	157,728	1,351,017	976,100	(374,917)	(27.75%)
Repairs and Maintenance	880,300	1,282,506	401,046	953,167	1,104,074	150,907	15.83%
Lease and Rental	61,082	61,082	(11,635)	69,807	9,001	(60,807)	(87.11%)
Utilities	53,341	54,194	65,711	68,822	68,670	(152)	(0.22%)
Other Expense	260,253	293,733	348,534	477,288	375,264	(102,024)	(21.38%)
Principal And Interest	-	-	-	-	69,807	69,807	-
Insurance	165,930	229,177	221,064	224,093	914,848	690,755	308.24%
Total Operational Expenditures	7,315,420	7,361,286	7,106,789	9,361,881	11,130,912	1,769,030	18.90%
Net Performance before Depreciation & Overhead Allocations	(5,632,991)	(4,940,011)	(5,328,832)	(7,838,615)	(8,999,487)	(1,160,872)	14.81%
Total Overhead Allocations	1,251,038	979,870	1,099,747	1,185,963	1,411,925	225,962	19.05%
Total Expenses	8,566,457	8,341,156	8,206,537	10,547,844	12,542,837	1,994,993	18.91%
Net Margin	\$ (6,884,029)	\$ (5,919,881)	\$ (6,428,579)	\$ (9,024,578)	\$ (10,411,412)	\$ (1,386,834)	15.37%
Capital Contributions	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	-	-	-	-	-	-	-

Transportation Statement of Revenues and Expenditures

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Gross Patient Revenue	-	-	\$ 655,176	\$ 3,092,390	\$ 3,122,899	\$ 30,509	0.99%
Contractual Allowance	-	-	290,256	1,569,234	1,058,334	(510,900)	(32.56%)
Charity Care	-	-	-	-	619,923	619,923	-
Bad Debt	-	-	315,238	553,056	619,923	66,867	12.09%
Total Contractuals and Bad Debt	-	-	605,494	2,122,290	2,298,180	175,890	8.29%
Net Patient Service Revenue	-	-	\$ 49,682	\$ 970,100	\$ 824,719	\$ (145,381)	(14.99%)
Collection %	-	-	5.55%	31.37%	26.41%	(4.96%)	(15.81%)
Total Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	\$ 49,682	\$ 970,100	\$ 824,719	\$ (145,381)	(14.99%)
Direct Operational Expenses:							
Salaries and Wages	-	-	609,682	1,204,083	1,410,256	206,173	17.12%
Benefits	-	-	127,470	358,414	390,512	32,098	8.96%
Purchased Services	-	-	27,900	48,000	48,000	-	-
Medical Supplies	-	-	32,291	45,811	50,000	4,189	9.14%
Other Supplies	-	-	83,528	48,296	56,000	7,704	15.95%
Drugs	-	-	-	9,800	10,000	200	2.04%
Repairs and Maintenance	-	-	719	22,120	24,000	1,880	8.50%
Lease and Rental	-	-	924	19,156	20,000	844	4.41%
Other Expense	-	500	46,607	41,719	39,443	(2,276)	(5.46%)
Insurance	-	-	7,532	18,576	23,870	5,294	28.50%
Total Operational Expenditures	-	500	936,651	1,815,974	2,072,081	256,107	14.10%
Net Performance before Depreciation & Overhead Allocations	-	(500)	(886,969)	(845,874)	(1,247,362)	(401,488)	47.46%
Total Overhead Allocations	-	-	405,845	384,439	466,186	81,747	21.26%
Total Expenses	-	500	1,342,496	2,200,413	2,538,267	337,854	15.35%
Net Margin	-	\$ (500)	\$ (1,292,814)	\$ (1,230,313)	\$ (1,713,548)	\$ (483,235)	39.28%
Capital Contributions	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	-	-	-	-	-	-	-

Pharmacy Statement of Revenues and Expenditures

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Grants	-	-	6,300	-	-	-	-
Total Other Revenue	-	-	6,300	-	-	-	-
Total Revenues	-	-	\$ 6,300	-	-	-	-
<i>Direct Operational Expenses:</i>							
Salaries and Wages	2,734,249	2,557,786	2,476,171	2,560,206	2,121,641	(438,565)	(17.13%)
Benefits	820,493	797,137	787,849	788,881	680,881	(108,001)	(13.69%)
Purchased Services	93,163	17,645	21,436	23,040	60,410	37,370	162.19%
Other Supplies	97,148	65,415	67,092	122,588	107,850	(14,738)	(12.02%)
Drugs	73,579	(52,221)	4,300	-	-	-	(100.00%)
Repairs and Maintenance	211,137	8,763	15,062	13,339	20,200	6,861	51.44%
Lease and Rental	83,359	94,587	75,345	160,653	170,583	9,930	6.18%
Other Expense	77,338	72,354	48,997	81,858	85,281	3,423	4.18%
Principal And Interest	-	-	-	-	6,033	6,033	-
Insurance	17,308	25,591	31,701	33,954	41,191	7,237	21.31%
Total Operational Expenditures	4,207,775	3,587,057	3,527,953	3,784,520	3,294,070	(490,450)	(12.96%)
Net Performance before Depreciation & Overhead Allocations	(4,207,775)	(3,587,057)	(3,521,653)	(3,784,520)	(3,294,070)	490,450	(12.96%)
Total Overhead Allocations	496,288	477,487	519,997	733,298	751,461	18,163	2.48%
Total Expenses	4,704,063	4,064,544	4,047,951	4,517,818	4,045,532	(472,287)	(10.45%)
Net Margin	\$ (4,704,063)	\$ (4,064,544)	\$ (4,041,651)	\$ (4,517,818)	\$ (4,045,532)	\$ 472,287	(10.45%)
Capital Contributions	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	-	-	-	-	-	-	-

Behavioral Health Statement of Revenues and Expenditures

	2020	2021	2022	2023	2024	Variance from 2023 Projected	
	Actual	Actual	Actual	Current Forecast	Proposed Budget	\$	%
Revenues:							
Total Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
<i>Direct Operational Expenses:</i>							
Salaries and Wages	-	-	-	-	745,652	745,652	-
Benefits	-	-	-	-	60,015	60,015	-
Purchased Services	-	-	-	-	805,000	805,000	-
Total Operational Expenditures	-	-	-	-	1,610,667	1,610,667	-
Net Performance before Depreciation & Overhead Allocations	-	-	-	-	(1,610,667)	(1,610,667)	-
Total Expenses	-	-	-	-	1,610,667	1,610,667	-
Net Margin	-	-	-	-	\$ (1,610,667)	\$ (1,610,667)	-
Capital Contributions	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
General Fund Support/ Transfer In (Out)	-	-	-	-	-	-	-



SUPPLEMENTAL INFORMATION

RESERVE FUNDS

Equity Roll Forward – Budgeted Balances at FY 23

ALL FUNDS 2022

Non-spendable:

Inventories

Prepays

Restricted for:

Statutory Reserves

Donor Restricted Contributions

Assigned to:

Stabilization Fund

Capital Projects

Managed Care (Medicaid Match)

Net Investment in Capital Assets

Unassigned

Fund Balance - FY 2022 (audited)

Major Fund	Non-Major Governmental Funds				Total Government Funds
General Fund	Capital Projects	Capital Replacement	Aircraft Replacement	Special Revenue Medicaid Match	
22,866	-	-	-	-	22,866
5,369,481	-	-	-	-	5,369,481
67,253,000	-	-	-	-	67,253,000
-	1,194,433	-	-	-	1,194,433
-	-	-	-	609,042	609,042
86,279,326	-	-	-	-	86,279,326
158,924,673	1,194,433	-	-	609,042	160,728,148

Enterprise Funds				Total Enterprise Funds
Major Funds		Non-Major Fund		
Healey Center	Lakeside	Primary Care Clinics	Healthy Palm Beaches	
-	-	-	-	-
8,855	-	-	-	8,855

ALL FUNDS

22,866
5,369,481-
8,85567,253,000
1,194,433
609,04251,135,392
90,017,542

215,610,611

ALL FUNDS 2023

Non-spendable:

Inventories

Prepays

Restricted for:

Statutory Reserves

Donor Restricted Contributions

Assigned to:

Stabilization Fund

Capital Projects

Managed Care (Medicaid Match)

Net Investment in Capital Assets

Unassigned

Fund Balance - FY 2023 (projected)

Major Fund	Non-Major Governmental Funds				Total Government Funds
General Fund	Capital Projects	Capital Replacement	Aircraft Replacement	Special Revenue Medicaid Match	
22,866	-	-	-	-	22,866
5,369,481	-	-	-	-	5,369,481
65,635,000	-	-	-	-	65,635,000
-	(4,028,503)	-	-	-	(4,028,503)
-	-	-	-	1,176,183	1,176,183
83,056,760	-	-	-	-	83,056,760
154,084,107	(4,028,503)	-	-	1,176,183	151,231,787

Enterprise Funds				Total Enterprise Funds
Major Funds		Non-Major Fund		
Healey Center	Lakeside	Primary Care Clinics	Healthy Palm Beaches	
8,855	-	-	-	-
				8,855
15,952,593	33,404,191	2,199,841		51,556,625
836,508	5,276,737	1,372,790	823,646	8,309,681
16,797,956	38,680,928	3,572,631	823,646	59,875,160

ALL FUNDS

22,866
5,369,481-
8,85565,635,000
(4,028,503)
1,176,18351,556,625
91,366,441

211,106,947

ALL FUNDS 2024

Non-spendable:

Inventories

Prepays

Restricted for:

Statutory Reserves

Donor Restricted Contributions

Assigned to:

Stabilization Fund

Capital Projects

Managed Care (Medicaid Match)

Net Investment in Capital Assets

Unassigned

Budgeted Fund Balance - FY 2024

Major Fund	Non-Major Governmental Funds				Total Government Funds
General Fund	Capital Projects	Capital Replacement	Aircraft Replacement	Special Revenue Medicaid Match	
22,866	-	-	-	-	22,866
5,369,481	-	-	-	-	5,369,481
69,434,000	-	-	-	-	69,434,000
-	(1,907,305)	-	-	-	(1,907,305)
-	-	-	-	1,229,896	1,229,896
60,696,260	-	-	-	-	60,696,260
135,522,607	(1,907,305)	-	-	1,229,896	134,845,198

Enterprise Funds				Total Enterprise Funds
Major Funds		Non-Major Fund		
Healey Center	Lakeside	Primary Care Clinics	Healthy Palm Beaches	
-	-	-	-	-
8,855	-	-	-	8,855
15,292,879	32,674,363	4,342,880		52,310,122
1,856,353	8,184,143	2,250,450	823,646	13,114,592
17,158,087	40,858,505	6,593,330	823,646	65,433,569

ALL FUNDS

22,866
5,369,481-
8,85569,434,000
(1,907,305)
1,229,89652,310,122
73,810,852

200,278,767

Unassigned Reserve Roll-Forward

	Government Funds	Proprietary Funds	Total
Audited Balance 2022	86,279,326	3,738,216	90,017,542
Projected Balance 2023	83,056,760	8,309,681	91,366,441
Budgeted Balance 2024	60,696,260	13,114,592	73,810,852
Forecast:			
2025 Net Margin, Excl Capital Transfers			2,530,731
Transfer to Capital			(20,000,000)
Projected 2025 Ending Balance			56,341,582
Forecast:			
2026 Net Margin, Excl Capital Transfers			1,097,227
Transfer to Capital			(20,000,000)
Projected 2026 Ending Balance			37,438,809
Forecast:			
2027 Net Margin, Excl Capital Transfers			(315,112)
Transfer to Capital			(20,000,000)
Projected 2027 Ending Balance			17,123,697



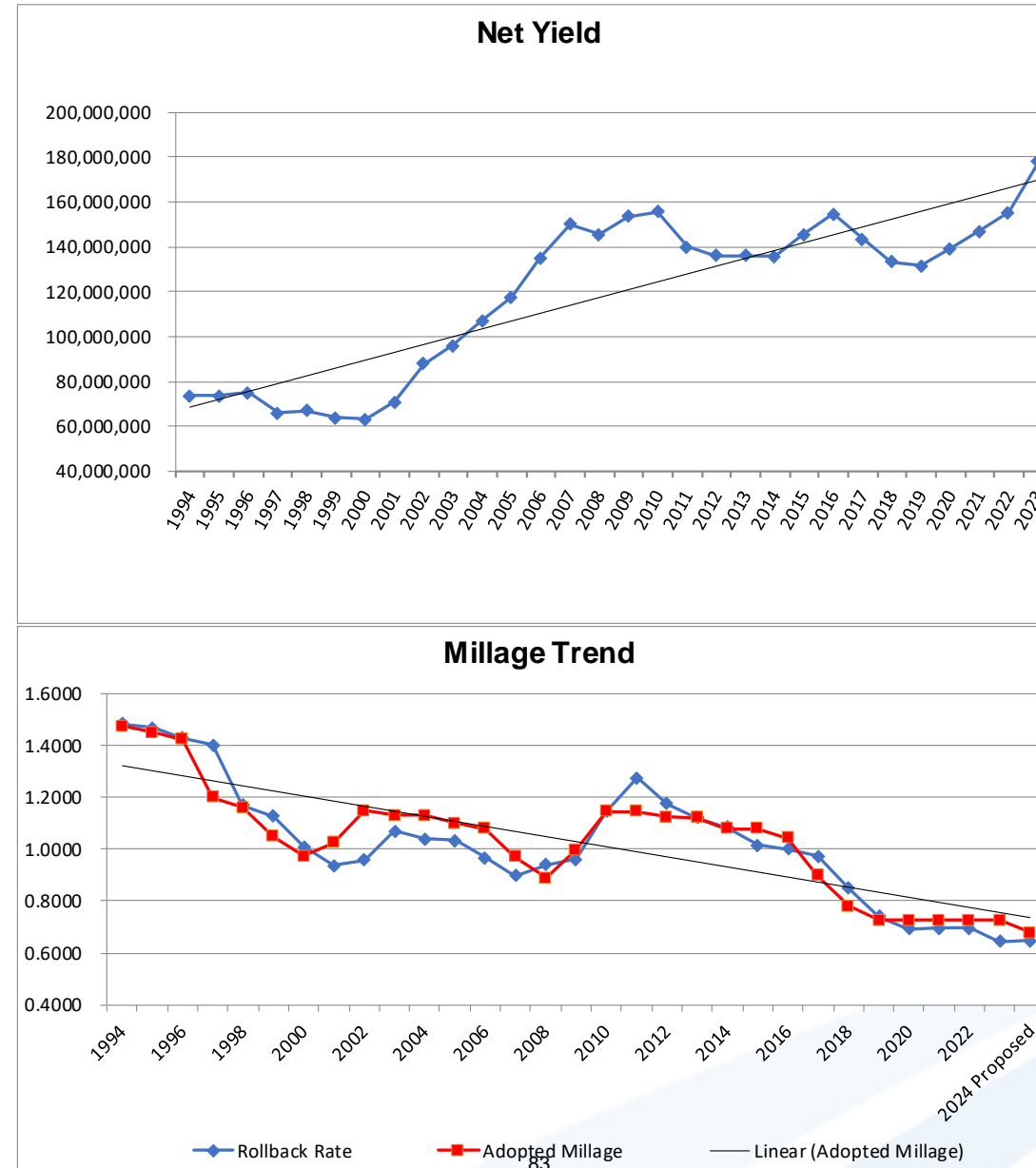
SUPPLEMENTAL INFORMATION

MILLAGE

Millage Calculations and Trend

	Rollback Rate	Adopted Millage	% Change	Millage Proceeds	Tax Revenue	
					Net Yield (96%)	% Change
1994	1.4830	1.4750		76,597,009	73,533,129	
1995	1.4696	1.4500	-1.69%	76,608,678	73,544,331	0.02%
1996	1.4305	1.4250	-1.72%	78,271,147	75,140,301	2.17%
1997	1.4013	1.2000	-15.79%	68,728,476	65,979,337	-12.19%
1998	1.1689	1.1600	-3.33%	69,784,940	66,993,542	1.54%
1999	1.1277	1.0500	-9.48%	66,408,965	63,752,607	-4.84%
2000	1.0087	0.9750	-7.14%	65,843,664	63,209,917	-0.85%
2001	0.9371	1.0250	5.13%	73,932,035	70,974,753	12.28%
2002	0.9582	1.1500	12.20%	91,579,307	87,916,134	23.87%
2003	1.0712	1.1300	-1.74%	100,013,787	96,013,235	9.21%
2004	1.0408	1.1300	0.00%	111,560,023	107,097,622	11.54%
2005	1.0334	1.1000	-2.65%	122,638,827	117,733,274	9.93%
2006	0.9681	1.0800	-1.82%	140,683,763	135,056,412	14.71%
2007	0.8968	0.9700	-10.19%	156,414,628	150,158,043	11.18%
2008	0.9393	0.8900	-8.25%	151,503,931	145,443,774	-3.14%
2009	0.9601	0.9975	12.08%	160,119,365	153,714,591	5.69%
2010	1.1451	1.1451	14.80%	162,217,017	155,728,336	1.31%
2011	1.2743	1.1451	0.00%	145,896,072	140,060,229	-10.06%
2012	1.1756	1.1250	-1.76%	140,526,607	136,157,664	-2.79%
2013	1.1226	1.1220	-0.27%	141,093,368	136,128,757	-0.02%
2014	1.0857	1.0800	-3.74%	141,125,255	135,794,449	-0.25%
2015	1.0172	1.0800	0.00%	151,093,010	145,427,235	7.09%
2016	1.0006	1.0426	-3.46%	159,547,248	154,517,445	6.25%
2017	0.9743	0.8993	-13.74%	148,842,474	143,476,562	-7.15%
2018	0.8508	0.7808	-13.18%	138,404,742	133,172,948	-7.18%
2019	0.7424	0.7261	-7.01%	136,692,394	131,455,905	-1.29%
2020	0.6928	0.7261	0.00%	144,840,477	139,181,157	5.88%
2021	0.6957	0.7261	0.00%	153,096,096	147,024,893	5.64%
2022	0.6966	0.7261	0.00%	161,653,319	155,287,186	5.62%
2023	0.6432	0.7261	0.00%	185,348,289	178,034,357	14.65%
2024 Proposed	0.6470	0.6761	-6.89%	196,636,329	188,870,000	6.09%

Millage Calculations and Trend



Millage Calculations and Trend

	2018	2019	2020	2021	2022	2023	2024
Current Year Taxable Value - Real Property	\$ 168,360,315,910	\$ 179,092,620,202	\$ 190,035,106,617	\$ 200,588,888,212	\$ 212,109,793,484	\$ 243,802,871,954	\$ 277,781,813,584
Current Year Taxable Value - Personal Property	8,753,936,780	9,013,596,127	9,236,841,610	10,074,619,667	10,338,226,660	11,270,779,331	12,867,476,037
Current Year Taxable Value - Centrally Assessed	145,918,317	149,388,000	205,364,747	183,615,130	184,288,276	191,861,354	189,829,753
Current Year Gross Taxable Value	177,260,171,007	188,255,604,329	199,477,312,974	210,847,123,009	222,632,308,420	255,265,512,639	290,839,119,374
New Construction	2,691,901,320	2,377,202,616	2,660,303,094	3,068,868,199	3,239,667,752	4,428,786,557	4,372,311,865
Current Year Adjusted Taxable Value	174,568,269,687	185,878,401,713	196,817,009,880	207,778,254,810	219,392,640,668	250,836,726,082	286,466,807,509
Prior Year Final Taxable Value	165,150,014,583	176,747,882,642	187,791,890,188	199,079,154,269	210,467,366,002	222,189,771,859	255,265,512,639
Prior Year Millage Rate	0.8993	0.7808	0.7261	0.7261	0.7261	0.7261	0.7261
Prior Year proceeds	148,519,408	138,004,747	136,355,691	144,551,374	152,820,354	161,331,993	185,348,289
Rollback Rate	0.8508	0.7424	0.6928	0.6957	0.6966	0.6432	0.6470
Proposed Operating Millage	0.7808	0.7261	0.7261	0.7261	0.7261	0.7261	0.6761
Total Prior Year Proceeds	148,519,408	138,004,747	136,355,691	144,551,374	152,820,354	161,331,993	185,348,289
Current Year Rolled-back Rate	0.8508	0.7424	0.6928	0.6957	0.6966	0.6432	0.6470
Current Year Rolled-back Taxes	150,812,953	139,760,961	138,197,882	146,686,343	155,085,666	164,186,778	188,172,910
Total Tax Levy	138,404,742	136,692,394	144,840,477	153,096,096	161,653,319	185,348,289	196,636,329
Current Year Proposed Millage	0.7808	0.7261	0.7261	0.7261	0.7261	0.7261	0.6761
Current Year as % of Rolled-back Rate	-8.23%	-2.20%	4.81%	4.37%	4.23%	12.89%	4.50%
Total Dollar Change - Gross Taxable Value	12,110,156,424	11,507,721,687	11,685,422,786	11,767,968,740	12,164,942,418	33,075,740,780	35,573,606,735
% Change	7.33%	6.51%	6.22%	5.91%	5.78%	14.89%	13.94%
New Construction to Total	1.5%	1.3%	1.3%	1.5%	1.5%	1.7%	1.5%
Millage rate change	-13.2%	-7.0%	0.0%	0.0%	0.0%	0.0%	-6.9%
Discounted Proceeds (95-96% collection rate) *	\$ 133,172,948	\$ 131,455,905	\$ 139,181,157	\$ 147,024,893	\$ 155,287,186	\$ 178,034,357	\$ 188,870,000
District Expense Budget **	239,566,602	250,481,809	255,168,299	276,960,997	277,043,380	262,534,601	277,737,822
Ad Valorem % of Total Expenses	55.59%	52.48%	54.54%	53.09%	56.05%	67.81%	68.00%

* Includes delinquent taxes

** Excludes depreciation

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

1. **Description: Lakeside Health Advisory Board Reappointments**

2. **Summary:**

This agenda item presents the District's Board with a recommendation to reappoint two members to the Lakeside Health Advisory Board.

3. **Substantive Analysis:**

The Bylaws of the Health Care District of Palm Beach County state that the District's Board shall appoint board members to the Lakeside Health Advisory Board as set forth in its bylaws. The Bylaws of Lakeside Health Advisory Board state that the District's Board shall appoint and reappoint qualified individuals to no more than two (2) consecutive four (4) year terms. This agenda item includes the recommendation to reappoint the following individuals to the Lakeside Health Advisory Board:

Reappointments:

- **Ms. Inger Harvey**, is a current Lakeside Health Advisory Board member (2019-present).
- **Ms. Tanya McNeal**, is a current Lakeside Health Advisory Board member (2019-present).

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

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Jessica Cafarelli
 Interim VP & Chief Financial Officer

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

N/A

 Committee Name

N/A


 Date


**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

6. Recommendation:

Staff recommends the Board approve the reappointments to the Lakeside Health Advisory Board.

Approved for Legal sufficiency:

DocuSigned by:

00B87B8706434...
SVP & General Counsel

DocuSigned by:

77A263586AD77S
Chief Executive Officer

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

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

2. **Summary:**

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

3. **Substantive Analysis:**

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

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

Last Name	First Name	Degree	Specialty	Appointment	Privileges
Aronovich	Daniel	DO	Emergency Medicine	Initial Appointment	Provisional
Goodwin	Glenn	DO	Family Medicine	Initial Appointment	Provisional
Mathew	Minu	MD	Infectious Disease	Initial Appointment	Provisional
Regan	Patrick	MD	General Surgery	Initial Appointment	Provisional
Montoya	Andrea	APRN	Nurse Practitioner	Initial Appointment	Provisional Allied Health
Obikwu	Roxanne	APRN	Nurse Practitioner	Initial Appointment	Provisional Allied Health
Varney	Kerri	APRN	Nurse Practitioner	Initial Appointment	Provisional Allied Health
Abbas	Rahat	MD	Hospice & Palliative Care	Reappointment	Active
Abouekde	Danny	DO	Family Medicine	Reappointment	Active
Aylyarov	Ilya	MD	Emergency Medicine	Reappointment	Active
Brown	Thomas	MD	Radiology	Reappointment	Active
Davison	Patrick	DO	Emergency Medicine	Reappointment	Active
Izzo	Joseph	MD	Radiology	Reappointment	Active
Shah	Animesh	MD	Radiology	Reappointment	Active

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

Solanki	Hareshkumar	MD	Radiology	Reappointment	Active
Srinath	Latha	MD	Infectious Disease	Reappointment	Active
Curzi	Derrick	CRNA	Certified Registered Nurse Anesthetist	Reappointment	Allied Health Professional
Jacob	Sheeba	APRN	Nurse Practitioner	Reappointment	Allied Health Professional
Jansen	Jaime	APRN	Nurse Practitioner	Reappointment	Allied Health Professional
Snook	Crista	CRNA	Nurse Practitioner	Reappointment	Allied Health Professional

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Jessica Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

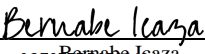
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 Committee Name

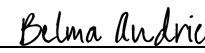
N/A
 Date

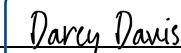
6. Recommendation:

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

Approved for Legal sufficiency:

DocuSigned by:

 Bernabe Icaza
 SVP & General Counsel

DocuSigned by:

 Belma Andric
 SVP & Chief Medical Office

DocuSigned by:

 Darryl Davis
 Chief Executive Officer

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

1. Description: Recredentialing and Privileging of Healey Center Practitioner(s).

2. Summary:

The below practitioners are recommended for approval by the Chief Medical Officer:

Last Name	First Name	Credentials	Specialty
Lam	Minh Dai	APRN	Nurse Practitioner
Mitchell	Laverne	APRN	Nurse Practitioner
Etheridge	Kali	DPM	Podiatry
Hartstein	Alan	DPM	Foot Surgery
Di Luigi	Argentino	MD	Psychiatry
Inwood	Kevin	MD	Internal Medicine

3. Substantive Analysis:

The practitioner has satisfactorily completed the Initial Credentialing and privileging process. The credentialing and privileging process ensures that all facility practitioners meet specific criteria and standards of professional qualifications. This criterion includes, but is not limited to:

- Current licensure
- Relevant education, training and experience
- Current clinical competence
- Health fitness, or ability to perform the requested privileges
- Malpractice history (NPDB query)

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

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


HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


Jessica Cafarelli
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

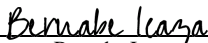
N/A
Committee Name

N/A
Date


6. Recommendation:

Staff recommends the Board approve the recredentialing and privileging of the Healey Center practitioners.


Approved for Legal sufficiency:

DocuSigned by:


Bernabe Icaza
SVP & General Counsel

DocuSigned by:


Belma Andric
SVP & Chief Medical Officer

DocuSigned by:


Darcy Davis
Chief Executive Officer

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING September 13, 2023

1. Description: Recent Regulatory Updates and Industry Enforcement Activity, Including Updates from Florida's 2023 Legislative Session (June – August 2023)

2. Summary:

This item presents recent health care regulatory updates and industry enforcement activity which may impact the Health Care District of Palm Beach County (“HCD”). An overall summary and supplemental details are being provided to the Board as informational, including: recent Regulatory Updates and Industry Enforcement Activity since the last meeting held (covering April – June 2023), additionally, we are including Updates from the 2023 Florida Legislative Session that were changed or issued since the previous report.

3. Substantive Analysis:

HCD Compliance, Privacy, and Ethics (“CPE”) consistently reviews regulatory updates and industry enforcement activity to keep abreast of the changes and potential impacts to HCD, communicate information to necessary parties, and help shape CPE’s Work Plan. Information is searched, tracked, reviewed, analyzed, monitored, and posted to our regulatory dashboard. HCD CPE determines the information necessary to communicate to HCD staff, physicians, and leadership, as well as if additional action (e.g., audit, policy, training) is necessary. These updates are presented to the HCD Board by the HCD VP/Chief Compliance, Privacy, & Risk Officer, on a quarterly basis.

Regulatory Updates

1. Final Rule on Information Blocking Rule to Take Effect 9/1/2023, per U.S. Department of Health and Human Services (“HHS”) Office of Inspector General (“OIG”)
2. U.S. Department of Labor (“DOL”) Issues Draft Rule on Overtime Pay
3. Centers for Medicare and Medicaid Services (“CMS”) Issued FY2024 Inpatient Prospective Payment System (“IPPS”) FY2024 Final Rule
4. Biden Administration Announces First Drugs Subject to Medicare Price Negotiation
5. The Joint Commission (“TJC”) Announces Further Standard / Elements of Performance Reductions
6. Congress Passed a Bill to Overhaul Organ Transplant System
7. CMS Issued FY2024 Outpatient Prospective Payment System (“OPPS”) Proposed Rule
8. The Federal Trade Commission (“FTC”) and Department of Justice (“DOJ”) Released a Draft Update of Merger Guidelines
9. FTC Withdraws Antitrust Policy Statement
10. FTC and Antitrust Division Propose to Change Pre-Merger Notification Process

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING September 13, 2023

Industry Enforcement Activity

1. DOJ Announces COVID-19 Enforcement Actions
2. The Supreme Court of the United States (“SCOTUS”) Order Blocks Purdue Pharma Settlement
3. Air Transport Company to Pay Over \$1 Million to Resolve FCA Allegations
4. Federally Qualified Health Center (“FQHC”) to Pay Over \$470,000 to Resolve FCA Allegations
5. Ambulance Company Agrees to Pay \$2.6 Million to Resolve FCA Allegations
6. UnitedHealthcare Agrees to Pay \$80,000 to Resolve Right of Access Violations under Health Insurance Portability and Accountability Act (“HIPAA”)
7. Teva Pharmaceuticals Agrees to Pay \$126 Million in Proposed Settlement to Hundreds of Hospitals Across the United States
8. Michigan Physician to Pay \$6.5 Million to resolve False Claims Act (“FCA”) Allegations
9. Vanderbilt University Medical Center Faces HHS Office for Civil Rights (“OCR”) Investigation Over Release of Records
10. Ascension Macomb Hospital to Pay \$100,000 for Self-Disclosed Civil Monetary Penalties Law (“CMPL”) Violations, per OIG
11. Medicare Advantage Plan to Pay Approximately \$22.5 million to Resolve FCA Allegations
12. Rehabilitation Company to Pay Over \$12 Million After Self-Disclosure of CMPL Violations
13. Electronic Health Vendor (NextGen Healthcare, Inc.) to Pay \$31 Million to Resolve Anti-kickback Statute (“AKS”) and FCA Violation Allegations
14. Alton Memorial Hospital to Pay Nearly \$150,000 for Employing Excluded Individual
15. Bridges Aid Services to Pay Over \$40,000 for Employing Excluded Individual
16. Augusta University Medical Center (“AU”) Agrees to Pay \$528,000 for Alleged Violations of CMPL
17. HHS-OCR Settles HIPAA Investigation with iHealth Solutions Over Data Breach
18. Employee Medical Record Snooping Leads to \$240,000 HIPAA Violation Settlement with OCR and Yakima Valley Memorial Hospital
19. Ascension St. Vincent’s Birmingham to Pay \$100,000 for Self-Disclosed CMPL Violations, per OIG
20. Catholic Health Initiatives (CHI Health at Creighton University Medical Center) to Pay \$60,000 to Settle EMTALA Violation Allegations
21. Catholic Health Initiatives (CHI Health at Lakeside) to Pay \$80,000 to Settle EMTALA Violation Allegations

Florida Legislation 2023 Updates

1. [CS/CS/HB 387 – Medical Use of Marijuana](#)
2. [CS/CS/HB 112-- Florida Retirement System](#)
3. [CS/HB 1277 – Public Records](#)
4. [CS/CS/HB 1573 – Continuing Care Providers](#)
5. [CS/HB 1575 – Public Safety Emergency Communications Systems](#)

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING September 13, 2023

6. [CS/CS/HB 1119](#) – Withholding or Withdrawal of Life-Prolonging Procedures
7. [CS/CS/HB 299](#) – Education and Training for Alzheimer’s Disease and Related Forms of Dementia
8. [CS/HB 967](#) – Medicaid Coverage of Continuous Glucose Monitors
9. [CS/HB 1133](#) – Physician Assistant Licensure
10. [CS/SB 1542](#) – Public Records and Public Meetings
11. [CS/CS/SB 1648](#) – Public Records
12. [SB 7000](#) – A Review under the Open Government Sunset Review Act
13. [SB 7008](#) – A Review under the Open Government Sunset Review Act
14. [SB 7030](#) – State Opioid Settlement Trust Fund/Department of Children and Families (“DCF”)
15. [HB 1349](#) – Mental Health Treatment
16. [CS/SB 558](#)- Certified Nursing Assistants
17. [SB 768](#) – Referral of Patients by Health Care Providers
18. [CS/SB 914](#) – Suicide Prevention

Regulatory Updates

1. **Final Rule on Information Blocking Rule to Take Effect 9/1/2023. The U.S. Department of Health and Human Services (“HHS”) Office of Inspector General (“OIG”) (9/1/2023)**
 - HHS-OIG recently posted the final rule establishing civil monetary penalties (CMPs) for information blocking (“IB Enforcement Rule”).
 - New information blocking penalties take effect on September 1, 2023. Penalties may now reach up to \$1 million per violation.
 - The rules are applicable to health Information Technology (IT) developers of certified health IT, entities offering certified health IT, health information exchanges (HIE), and health information networks.
 - Penalties up to \$1 million will only apply to conduct that occurs after September 1, 2023. The OIG expects to be overwhelmed with reports of information blocking, but will prioritize cases based on the following: Resulted in, causing, or had potential to cause patient harm; Significantly impacted a provider’s ability to care for a patient; Long duration in supplying the records; Caused financial loss to federal healthcare programs or other governmental entities; Were performed with actual knowledge.
2. **U.S. Department of Labor (“DOL”) Issues Draft Rule on Overtime Pay (08/2023)**
 - The DOL issued a notice of proposed rulemaking on August 30, 2023 that would extend overtime protections to 3.6 million salaried workers. The proposal would ensure overtime pay for most salary workers who earn less than \$1,059.00 per week, which equates to approximately \$55,000.00 per year.
 - The proposal aims to provide time and a half for to those workers who are low-paid salary workers who perform overtime work. Additionally, it aims to provide clarification on which employees are classified as exempt executive, administrative, or professional employees.

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- If adopted, the rule would automatically update the minimum salary threshold every three years. Finally, it would restore overtime protections for U.S. territories that are subject to the federal minimum wage.
 - The proposal has not yet been published in the Federal Register. Upon its publication, there will be a period of at least 60 days for the public to submit comments.
- 3. The Centers for Medicare and Medicaid Services (“CMS”) Issues Inpatient Prospective Payment System (“IPPS”) FY2024 Final Rule (08/2023)**
- On August 1, 2023, CMS issued the IPPS Final Rule for FY24.
 - The final rule increases payments for FY24 by 3.1% for those hospitals that participate in the Hospital Inpatient Quality Reporting Program and are meaning EHR users. Payment may otherwise be impacted by payment reductions for excess readmissions, payment reductions for the worst-performing quartile under the Hospital Acquired Condition Program, and adjustments based on the Hospital Value-Based Purchasing Program.
 - CMS anticipates that Medicare disproportionate share hospital payments and Medicare uncompensated care payments will decrease by about \$957 million. It also anticipates a \$364 million decrease in payments for inpatient cases that utilize new medical technologies.
 - CMS will now return to using the most recently available data when determining the Medicare Severity Diagnosis-Related Group (MS-DRG) relative weight. CMS had stopped using the most recent years during the pandemic, but will now return to its old practice.
 - Homelessness will now be included as a complication or comorbidity as an indicator.
- 4. Biden Administration Announces First Drugs Subject to Medicare Price Negotiation (08/2023)**
- The Biden Administration announced the first drugs that are subject to Medicare price negotiation. Due to the Inflation Reduction Act, Medicare now has the ability to negotiate prescription drugs prices. As part of this, the first 10 drugs were selected.
 - This includes Eliquis, Jardiance, Xarelto, Januvia, Farxiga, Entresto, Enbrel, Fiasp, Imbruvica, and Stelara.
 - The drugs selected are among those with the highest total spending in Medicare Part D.
 - Negotiations on the price for the above group of drugs will begin in 2023, with the negotiated prices taking effect in 2026.
- 5. The Joint Commission (“TJC”) Announces Further Standard/Elements of Performance Reductions (08/2023)**
- TJC announced that it will further eliminate and reduce 200 standards, which will become effective August 27, 2023. This comes after TJC had already reduced standards earlier in the year. The changes will come in the following Elements of Performance (“EP”), which make up the TJC standards:
 - Ambulatory Health Care: Of 206 in-scope EPs, 31 were deleted or consolidated into a similar EP (15% reduction);
 - Behavioral Health Care: Of 81 in-scope EPs, 20 were deleted or consolidated (25% reduction);

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- Critical Access Hospital: Of 150 in-scope EPs, 23 were deleted or consolidated (15% reduction);
 - Laboratory: Of 230 in-scope EPs, 64 were deleted or consolidated (28% reduction)
Nursing Care Center: Of 72 in-scope EPs, 19 were deleted or consolidated (26% reduction);
 - Office-Based Surgery: Of 246 in-scope EPs, 22 were deleted or consolidated (9% reduction);
 - Home Care: Of 159 in-scope EPs, 24 were deleted or consolidated (15% reduction); and
 - Hospital: 7 EPs were deleted or consolidated, 4 were revised.
- 6. Congress Passed a Bill to Overhaul Organ Transplant System (07/2023)**
- A bill that authorizes the overhaul of the organ transplant system in the U.S. passed the Senate and has been sent to President Biden for signature.
 - Previously, the United Network for Organ Sharing held the contract with the federal government. However, the organization has come under criticism due to alleged poor oversight and technology issues that may have led to some procured organs going unused. If signed by the President, it is expected that the United Network for Organ Sharing will lose the ability to set policy and hold agencies accountable.
 - The bill authorizes the Health Resources and Services Administration (“HRSA”) to accept bids from organizations to help operate the new organ procurement system.
- 7. CMS Issues Outpatient Prospective Payment System (“OPPS”) FY2024 Proposed Rule (07/2023)**
- In early July, CMS issued a proposed rule for the FY24 OPPS. The proposal calls for an increase in OPPS payment rates by 2.8%.
 - CMS is proposing to create the Intensive Outpatient Program (“IOP”) under Medicare. The rule seeks feedback, including the scope of benefits, physician certification requirements, coding and billing, and payment rates under the benefits.
 - The proposal also seeks additional information for remote mental health services, including the creation of a new untimed code for group psychotherapy.
 - The proposal also looks to modify currently existing price transparency requirements. If adopted, it would modify the standard charge display requirements and update enforcement provisions available.
 - CMS will look to continue to the current rate of reimbursement for 340B drugs, which is average sales price plus six percent.
- 8. The Federal Trade Commission (“FTC”) and Department of Justice (“DOJ”) Release Draft Update of Merger Guidelines (07/2023)**
- The FTC and DOJ issued a draft update of updated merger guidelines. This document outlines how the agencies will review mergers to ensure they comply with antitrust laws. Parties will have 60 days to comment on the proposal.
 - The FTC and DOJ provided a list of items it will consider in greater detail during their review. These include 13 essential guidelines:
 - Mergers should not significantly increase concentration in highly concentrated markets.
 - Mergers should not eliminate substantial competition between firms.
 - Mergers should not increase the risk of coordination.

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- Mergers should not eliminate a potential entrant in a concentrated market.
- Mergers should not substantially lessen competition by creating a firm that controls products or services that its rivals may use to compete.
- Vertical mergers should not create market structures that foreclose competition.
- Mergers should not entrench or extend a dominant position.
- Mergers should not further a trend toward concentration.
- When a merger is part of a series of multiple acquisitions, the agencies may examine the whole series.
- When a merger involves a multi-sided platform, the agencies examine competition between platforms, on a platform, or to displace a platform.
- When a merger involves competing buyers, the agencies examine whether it may substantially lessen competition for workers or other sellers.
- When an acquisition involves partial ownership or minority interests, the agencies examine its impact on competition.
- Mergers should not otherwise substantially lessen competition or tend to create a monopoly.

9. FTC Withdraws Antitrust Policy Statement (07/2023)

- The FTC has withdrawn two statements it had previously made when considering fair competition in health care markets. The FTC felt “Much of the statements are outdated and no longer reflect market realities in an important part of the sector.”
- Instead of relying on the rescinded statements, the Federal Trade Commission will now focus on “general principles of antitrust enforcement and competition policy for all markets, including markets related to the provision of health care products and services.”

10. FTC and DOJ’s Antitrust Division Propose to Change Pre-Merger Notification Process (06/2023)

- The FTC and Anti-Trust Division of the DOJ are proposed amendments to the premerger notification process. The changes would involve amendments to the Hart-Scott-Rodino (“HSR”) form. The FTC and DOJ believe this would increase efficiency in reviewing potential issues in the initial screening process. Additional proposals include requiring:
- “Details about transaction rationale and details surrounding investment vehicles or corporate relationships.
- Provision of information related to products or services in both horizontal products and services, and non-horizontal business relationships such as supply agreements.
- Provision of projected revenue streams, transactional analyses and internal documents describing market conditions, and structure of entities involved such as private equity investments.
- Provision of details regarding previous acquisitions.
- Disclosure of information that screens for labor market issues by classifying employees based on current Standard Occupational Classification system categories.”

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Industry Updates

1. DOJ Announced COVID-19 Enforcement Actions (08/2023)

- The DOJ announced a coordinated enforcement action as part of its continued efforts to combat COVID-19 fraud. The action included 718 enforcement actions across the United States, which resulted in criminal charges against 371 defendants. These charges were brought against individuals who are alleged to have committed violations that caused nearly \$835 million in COVID-19 fraud.
- In total, over \$1.4 billion has been recovered due to the efforts of the DOJ in combatting COVID-19 fraud. Over 3,000 defendants have been arrested and charged with various crimes all over the country. This will continue to be a priority for the DOJ moving forward.

2. The Supreme Court of the United States (“SCOTUS”) Order Blocks Purdue Pharma Settlement (08/2023)

- SCOTUS issued an order in early August to prevent Purdue Pharma from entering bankruptcy proceedings at this time. The settlement has drawn criticism for the protections offered to members of the Sackler family, who owned the pharmaceutical company known for manufacturing opioids.
- The proposed settlement would have provided Sackler family members protection from civil claims related to opioids. The Sackler family had withdrawn billions of dollars from Purdue Pharma prior to filing for bankruptcy.

3. Air Transport Company to Pay Over \$1 Million to Resolve FCA Allegations (08/2023)

- Air Methods Corporation agreed to pay \$1,050,873.00 to resolve allegations that it failed to return overpayments to Medicare, Medicaid, and Tricare. Air Methods Corporation offers air medical transportation services and is alleged to have violated the FCA by retaining overpayments for over 100 flights when it knew the flights were medically unnecessary and ineligible for reimbursement. Per court filings, the United States alleged that Air Methods conducted an internal review process that identified these flights failed to meet coverage requirements for reimbursement, including for failure to meet trauma criteria. Despite this knowledge, Air Methods failed to return reimbursement to the proper parties, resulting in retaining overpayments and False Claims (FCA) liability.

4. Federally Qualified Health Center (“FQHC”) to Pay Over \$470,000 to Resolve FCA Allegations (08/2023)

- Optimus Health Care, Inc., a Connecticut based FQHC, agreed to pay over \$470,000.00 to resolve allegations that it violated state and federal false claims laws and received overpayments from Medicare for ineligible services.
- The allegations are based on claims submitted for dual-eligible beneficiaries, meaning they qualify for both Medicare and Medicaid coverage. Depending on the nature of the coverage each individual has, claims must be billed differently. Here, the government alleged that Optimus submitted false claims to Medicaid for these dual-eligible beneficiaries with incorrect Medicare denial codes, which caused Medicaid to pay claims it would otherwise not pay. The government further alleged that Optimus

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improperly billed Medicaid for group therapy services for Qualified Medicare Beneficiaries who were not eligible for reimbursement. The conduct in question took place from January 2014-December 2020. The case was raised pursuant to the qui tam provisions of the FCA.

5. Ambulance Company Agrees to Pay \$2.6 Million to Resolve FCA Allegations (08/2023)

- MedStar Ambulance, Inc., along with its parent corporation and affiliates, agreed to pay \$2.6 million to resolve allegations that it submitted false claims to Massachusetts Medicaid. Per filings, it was alleged that MedStar knowingly submitted false claims to MassHealth for emergency ambulance services when a less expensive nonemergency level of care was provided.
- In addition to the \$2.6 million settlement, MedStar also agreed to implement training for staff members and will update policies and procedures to ensure compliance with medical necessity requirements.

6. UnitedHealthcare Agrees to Pay \$80,000 to Resolve Right of Access Violations under the Health Insurance Portability and Accountability Act (“HIPAA”) with HHS-OCR (08/2023)

- HHS-OCR reached a settlement with UnitedHealthcare Insurance Company (“UHIC”) to resolve potential HIPAA right of access violations.
- UHIC, a health insurer that provides coverage to millions across the US, agreed to pay \$80,000 to OCR to resolve the investigation. The investigation marks the 45th case settled under OCR’s HIPAA Right of Access Initiative, which was created in 2019 to underscore OCR’s commitment to ensuring that patients have timely access to their medical records.
- The UHIC case arose in March 2021, when OCR received a complaint alleging that UHIC had not responded to an individual’s request for a copy of their medical record. The individual requested their records in January 2021, finally receiving them in July 2021, after OCR had initiated its investigation into the matter.
- UHIC agreed to implement a corrective action plan in addition to the monetary settlement which entailed updating policies and procedures and providing privacy training to employees on individual access to protected health information (“PHI”).

7. Teva Pharmaceuticals Agrees to Pay \$126 Million in Proposed Settlement to Hundreds of Hospitals Across the United States (08/2023)

- Teva Pharmaceuticals has agreed to pay \$126 million to hundreds of hospitals across the United States. The settlement is to resolve allegations that Teva’s marketing of opioids had a direct result on hospital costs, as the opioid epidemic has increased operating costs for hospitals.
- Teva and numerous affiliated companies were facing the lawsuit from approximately 500 providers and hospitals.
- The proposal would require Teva to pay at most \$126 million over a period of 18 years, as well as to supply nearly \$50 million of a generic version of Narcan at its wholesale price for a term of seven years. The settlement must still be approved by hospitals.

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8. Michigan Physician to Pay \$6.5 Million to resolve False Claims Act (“FCA”) Allegations (08/2023)

- Dr. Rajendra Bothra, a Michigan interventional pain management specialist, as well as two medical organizations he owned, agreed to pay \$6.5 million to resolve allegations that they collectively violated the FCA.
- The conduct in question took place from January 1, 2015-December 31, 2018. During this time period, it is alleged that the Dr. Bothra and the group billed federal health care payors for excessive and medically unnecessary urine drug tests that were not required for the patients’ treatment or diagnosis. Additionally, these tests led to additional laboratory charges that are not separately billable. Further, the allegations include that the parties billed Medicare and Medicaid for medically unnecessary moderate sedation services in conjunction with certain pain management procedures where such sedation was not required. The case was raised pursuant to the qui tam provisions of the False Claims Act.

9. Vanderbilt University Medical Center Faces HHS OCR Investigation Over Release of Records (08/2023)

- VUMC is under investigation by the HHS-OCR after releasing medical records of patients seeking gender-affirming care to Tennessee officials. Law enforcement had made the request for the patient records, who indicated they were investigating billing fraud. Patients subsequently filed a class-action lawsuit.

10. Ascension Macomb Hospital to Pay \$100,000 for Disclosed Violations of Civil Monetary Penalties Law (“CMPL”), per the OIG (07/2023)

- Ascension Macomb Hospital self-disclosed alleged violations of the Civil Monetary Penalties Law (“CMPL”) to the OIG. As part of the disclosure and settlement, Ascension will pay \$100,000.00. The alleged violations include that Ascension improperly paid remuneration to physicians who would refer patients to the hospital for surgery. The remuneration was provided in the form of clinical staff, in particular advanced practice providers, who would perform pre-surgical histories and physicals for the physicians at no cost.

11. Medicare Advantage Plan to Pay Approximately \$22.5 million to Resolve FCA Allegations (07/2023)

- Martin’s Point Health Care Inc, a company which offers Medicare Care Advantage plans, agreed to pay \$22,485,000.00 to resolve allegations that it violated the FCA by submitting incorrect diagnosis codes for its Medicare Advantage Plan enrollees, which subsequently increased the amount of reimbursement Martin’s Point would receive from Medicare.
- Patients enrolled in Medicare Advantage Plans are assigned a risk score based on their health information and other demographics. Per the allegations, from 2016-2019, Martin’s Point would review patient charts to locate additional diagnosis codes it could submit to Medicare to increase patient risk scores and therefore increase the reimbursement it would receive. When engaging in these chart reviews, Martin’s Point would submit many additional codes that were not actually supported by information in the patient’s medical record. Despite this, Martin’s Point still submitted these codes to Medicare, which meant it received funds it was not otherwise entitled to.

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12. Rehabilitation Company to Pay Over \$12 Million After Self-Disclosure of CMPL Violations (07/2023)

- Team Rehabilitation Services agreed to pay approximately \$12.2 for alleged violations of the CMPL. This was done by submitting claims for services that were not reimbursable and submitting claims for services that did not meet billing requirements for time-based codes.
- Team Rehabilitation Services self-disclosed the conduct, including that it improperly billed Medicare Advantage plans for time-based CPT codes for physical therapy services by incorrectly using time-based codes. For instance, it would bill for 15 minutes of therapy when despite a therapist failing to treat a patient for at least 8 minutes. Additionally, Team Rehabilitation Services would bill for routine physical therapy reevaluations with CPT code 97164, despite this service being part of a therapy plan of care and not a separately reimbursable service.

13. Electronic Health Vendor (NextGen Healthcare, Inc.) to Pay \$31 Million to Resolve Anti-kickback Statute (“AKS”) and FCA Violation Allegations (07/2023)

- NextGen Healthcare, Inc. agreed to pay \$31 million to resolve allegations that it violated the FCA by inaccurately representing the capabilities of electronic health record technology for certain versions of its software. Additionally, NextGen is alleged to have provided illegal remuneration to its customers in an effort to have the customers recommend NextGen’s software to other medical providers and organizations, in violation of the Anti-Kickback Statute (“AKS”).
- In court documents, it was alleged that NextGen falsely obtained certification under the necessary requirements by using an auxiliary product that was specifically designed only to perform the certification test scripts. Because of this, NextGen was able to hide the fact that its software lacked critical functionality. Due to this, the government alleged that some software provided to customers did not have required functionalities.
- NextGen would provide credits of up to \$10,000.00 to customers when the customer made a recommendation to another provider who made a purchase with NextGen. NextGen would also provide other items of value, such as tickets to sporting events and entertainment events, in an effort to induce purchases and referrals.

14. Hospital (Alton Memorial) to Pay Nearly \$150,000.00 for Violating the CMPL After Employing an Excluded Individual, per the OIG (07/2023)

- Alton Memorial Hospital agreed to \$147,795.55 for violating CMPL by employing an individual who was excluded from participating in Federal health care programs. Alton Memorial self-disclosed the conduct to the OIG.

15. Bridges Aid Services to Pay Over \$40,000.00 for Violating the CMPL After Employing an Excluded Individual, per the OIG (07/2023)

- Bridges Aid Services agreed to pay over \$40,000.00 after self-disclosing to the OIG that it had employed an individual who was excluded from participating in Federal health care programs. Per the settlement agreement, Bridges Air Services agreed that it employed an excluded individual in violation of the CMPL. The individual was a direct support professional and provided items or services that were ultimately billed to Federal health care programs.

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16. Augusta University Medical Center (“AU”) to Pay \$528,000 for Violating the CMPL After Employing an Excluded Individual, per the OIG (07/2023)

- AU Medical Center agreed to pay \$528,000.00 for alleged violations of the CMPL. The violations occurred due to AU Medical Center employing an individual it knew or should have known was excluded from participation in South Carolina Medicaid. Further, AU Medical Center employed a second individual it knew or should have known was barred from participation in Federal health care programs. AU Medical Center self-disclosed the violations to the OIG.

17. National Enforcement Action Results in 78 Arrests Involving Over \$2.5 Billion in Health Care Fraud, per the DOJ (06/2023)

- The DOJ announced a coordinated enforcement action with federal and state law enforcement agencies that resulted in the arrest of 78 individuals for allegedly participating in health care fraud and opioid abuse schemes. In total, the conduct of the defendants is alleged to have resulted in over \$2.5 billion in fraud.
- Proceeds from the fraud were used to purchase luxury items, including cars, jewelry, and yachts. Law enforcement was able to seize millions, cars, and real estate connected to the fraud.
- 11 defendants were charged for their role in a telemedicine scheme that caused the submission of over \$2 billion in fraudulent schemes. One such case is in the Southern District of Florida, which alleges that the current CEO, former CEO, and Vice President of Business Development of a software and services company conspired to create and sell template doctors’ orders for orthotic braces and pain creams in exchange for illegal kickbacks. The alleged conduct caused the submission of \$1.9 billion of false or fraudulent claims.
- Pharmaceutical fraud also led to the arrests of 10 individuals who are alleged to have caused the submission of nearly \$370 million in fraudulent claims related to prescription drugs.
- Other types of health care fraud, including opioid distribution and clinical laboratory testing fraud, resulted in charges being filed against 24 physicians and other licensed medical professionals. Overall, this conducted resulted in the submission of false claims worth over \$150 million.

18. HHS-OCR Settles HIPAA Investigation with iHealth Solutions Over Data Breach (06/2023)

- The HHS-OCR announced a settlement of potential violations of HIPAA Privacy and Security Rules with iHealth Solutions, LLC (d/b/a Advantum Health), a Kentucky-based business associate that provides coding, billing, and onsite information technology services to health care providers. The settlement involved a data breach, where a network server containing the protected health information of 267 individuals was left unsecured.
- In August 2017, OCR initiated an investigation of iHealth Solutions following the receipt of a breach report stating that iHealth Solutions had experienced an unauthorized transfer of protected health information, known as exfiltration, from its unsecured server. The protected health information included patient names, dates of birth, addresses, Social Security numbers, email addresses, diagnoses, treatment information, medical

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procedures, and medical histories. OCR's investigation found evidence of the potential failure by iHealth Solutions to have in place an analysis to determine risks and vulnerabilities to electronic protected health information across the organization.

- iHealth Solutions paid \$75,000 and agreed to implement a corrective action plan, which identifies steps iHealth Solutions will take to resolve potential violations of the HIPAA Privacy and Security Rules and protect the security of electronic protected health information. Under the terms of the settlement agreement, iHealth Solutions will be monitored by OCR for two years to ensure compliance with the HIPAA Security Rule.

19. Employee Medical Record Snooping Leads to \$240,000 HIPAA Violation Settlement with OCR and Yakima Valley Memorial Hospital (06/2023)

- HHS-OCR reached a HIPAA settlement with Yakima Valley Memorial Hospital ("Hospital") to resolve a medical record snooping case involving 23 security guards. The Hospital agreed to pay \$240,000 and implement a corrective action plan.
- OCR launched an investigation into the Hospital in May 2018 following the receipt of a breach notification that stated 23 security guards working in the hospital's emergency department used their credentials to access patient medical records. Specifically, the guards accessed the names, dates of birth, addresses, treatment notes, medical record numbers, and insurance information of 419 individuals without a job-related purpose. In addition to the \$240,000 settlement, OCR will monitor the Hospital for the next two years to ensure compliance with the HIPAA Security Rule. The hospital has agreed to implement a variety of corrective actions, including enhancing its HIPAA and Security Training Program and reviewing relationships with vendors and third-party providers to ensure that business associate agreements are in place. Additionally, the hospital must conduct a risk analysis to identify any vulnerabilities to electronic protected health information (PHI), develop a risk management plan, and maintain and revise its written HIPAA policies.

20. Ascension St. Vincent's Birmingham to Pay \$100,000 for Self-Disclosed CMPL Violations, per OIG (06/2023)

- Ascension St. Vincent's Birmingham self-disclosed violations of the CMPL by illegally paying remuneration to an oncology group and radiation oncologists. Ascension improperly paid remuneration to the oncology group and radiation oncologists by providing free office space, including furniture and a phone system. As part of the settlement, Ascension will pay \$100,000.00.

21. Catholic Health Initiatives (CHI Health at Creighton University Medical Center) to Pay \$60,000 to Settle EMTALA Violation Allegations (06/2023)

- CHI Health Creighton University Medical Center ("CUMC") entered into a \$60,000 settlement with the OIG to resolve allegations that CUMC violations obligations under EMTALA.
- The patient was seen and provided with medication, but was ultimately discharged when he was able to walk. He was discharged with a diagnosis of altered mental status and mental health disorder and instructed to follow-up with a mental health professional. However, at the time of the discharge the patient was still suffering from an emergency medical condition.

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- Accordingly, it was found that CUMC failed to provide the patient with an appropriate medical screening examination and stabilizing treatment within the capabilities of the facility prior to discharging the patient.
- 22. Catholic Health Initiatives (CHI Health at Lakeside) to Pay \$80,000 to Settle EMTALA Violation Allegations (06/2023)**
- CHI Health Lakeside entered into an \$80,000 settlement with the OIG to resolve allegations that CHI Health Lakeside violated EMTALA.
 - Specifically, it alleged that the facility failed to provide an appropriate and timely emergency medical screening to a patient.
 - The ultimate findings were that the facility failed to provide an appropriate medical screening examination to the patient, who presented on hospital property when suffering from an emergency condition and who clearly required emergency examination and treatment based on the nature of his appearance and behavior.

Florida Legislation (State) 2023 Updates

1. CS/CS/HB 387 – Medical Use of Marijuana

- Requiring qualified physicians to perform in-person physical patient examinations before issuing initial physician certifications for the medical use of marijuana.
- Authorizing such qualified physicians to perform patient examinations and evaluations through telehealth for renewals of physician certifications for the medical use of marijuana under certain circumstances.
- Authorizing the Department of Health to suspend the registration of a qualified physician in the medical marijuana use registry for a specified timeframe under certain circumstances.

2. CS/CS/HB 112-- Florida Retirement System

- The bill allows a retiree to provide certain volunteer services to a Florida Retirement System (FRS) employer while maintaining his or her bona fide termination status, which is required for the payment of retirement benefits to the retiree.
- Under the bill, an FRS employer may establish a post-employment volunteer program that will not negatively impact a volunteer's status as a bona fide retiree if the program meets certain criteria.

3. CS/HB 1277 – Public Records

- Exempts from public records requirements all records & personal identifying information relating to enrollment of persons in special persons registry & persons enrolled in special persons registry held by local law enforcement agency.
- Authorizes local law enforcement agencies to disclose confidential & exempt information to certain persons under certain circumstances.
- Provides for exempt status of such information held by those individuals & entities to be maintained.

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4. [CS/CS/HB 1573](#) – Continuing Care Providers

- Revises conditions for release of certain escrowed funds to providers and revises information required to be contained in certain providers' financial reports in their annual reports.
- Revises list of financial institutions in which escrow accounts for certain providers' funds must be established; revises condition under which provider may hold & not deposit resident's check for specified period; specifies requirements for notice & for certain plans to replenish withdrawn funds; revises calculation of minimum liquid reserve requirements for certain facilities; revises requirements for letters of credit which satisfy minimum liquid reserve requirements; revises circumstances under which provider may withdraw funds held in escrow without office's approval; specifies that forfeiture penalty may be deducted from certain resident refunds; provides reporting & notice requirements for continuing care facilities; provides disclosure requirement for providers to prospective residents or their legal representatives.

5. [CS/HB 1575](#) – Public Safety Emergency Communications Systems

- Provides requirements for two-way radio communication enhancement systems including submission of design, installation of such system, required assessments & consents, & modifications; prohibits local authority from withholding temporary certificate of occupancy; requires State Fire Marshal to incorporate changes made by this act into Florida Fire Prevention Code; exempts installations of two-way radio communication enhancement systems from certain prohibition.

6. [CS/CS/HB 1119](#) – Withholding or Withdrawal of Life-Prolonging Procedures

- Provides requirements for court to modify or revoke authority of surrogate; requires guardian to file advance directive for health care with court.
- Revises rights that may be removed from person by order determining incapacity; requires court approval to withhold or withdraw life-prolonging procedures of incapacitated persons.
- Provides requirements for professional guardian to seek court approval; specifies procedures to be followed by court in acting on petition; provides requirements for initial & annual guardianship plans.

7. [CS/CS/HB 299](#) – Education and Training for Alzheimer's Disease and Related Forms of Dementia

- Requires DEA to offer education about Alzheimer's disease & related forms of dementia to general public; requires employees of covered providers, health agency or nurse registry or companion or homemaker service provider, or nursing home, assisted living facility, adult family-care home, or adult day care center to complete specified training;
- Authorizes completed training hours to count toward preservice orientation, other required training, or continuing education hours.

8. [CS/HB 967](#) – Medicaid Coverage of Continuous Glucose Monitors

- Requires AHCA, subject to availability of funds & certain limitations & directions, to provide coverage for continuous glucose monitors for certain Medicaid recipients.
- Provides requirements for Medicaid recipients to continue receiving coverage for their continuous glucose monitors; requires agency to seek federal approval for

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implementation of act, if needed; requires agency to include rate impact of act in certain rates that become effective on specified date.

9. [CS/HB 1133](#) – Physician Assistant Licensure

- Revises requirements for applicant for licensure as physician assistant.

10. [CS/SB 1542](#) – Public Records and Public Meetings

- Specifying that information obtained by an elder abuse or vulnerable adult abuse fatality review team which is exempt or confidential and exempt from public records requirements retains its protected status.
- Providing an exemption from public records requirements for personal identifying information of an abuse victim and other specified information contained in records held by a review team; providing for future legislative review and repeal of the exemption; providing statements of public necessity, etc.

11. [CS/CS/SB 1648](#) – Public Records

- Providing exemptions from public records requirements for information relating to investigations by the Department of Legal Affairs and law enforcement agencies of certain data privacy violations; providing for future legislative review and repeal of the exemptions; providing statements of public necessity.

12. [SB 7000](#) – A Review under the Open Government Sunset Review Act

- Amending a provision which provides an exemption from public records requirements for certain identifying and location information of current or former public guardians, employees with fiduciary responsibility, and the spouses and children thereof; defining terms.
- Narrowing the scope of the public records exemption for current public guardians and employees with fiduciary responsibility and former public guardians and employees with fiduciary responsibility, removing the scheduled repeal date of the exemption.

13. [SB 7008](#) – A Review under the Open Government Sunset Review Act

- Amending a provision which provides an exemption from public records for building plans, blueprints, schematic drawings, and diagrams, including draft, preliminary, and final formats, which depict the internal layout or structural elements of an attractions and recreation facility, entertainment or resort complex, industrial complex, retail and service development, office development, health care facility, or hotel or motel development;
- Removing a provision authorizing disclosure of exempt information under certain circumstances; removing the scheduled repeal of the exemption.

14. [SB 7030](#) – State Opioid Settlement Trust Fund/Department of Children and Families (“DCF”)

- Creating the State Opioid Settlement Trust Fund within the Department of Children and Families; providing the purpose of the trust fund; specifying the funding source for the trust fund.

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING September 13, 2023

- Providing for the reversion of certain funds to the Department of Financial Services Opioid Settlement Clearing Trust Fund; providing for future review and termination or re-creation of the trust fund.

15. HB 1349 – Mental Health Treatment

- Authorizes DCF to issue conditional designation to facilities for limited period to allow facilities to implement corrective measures; provides forensic clients must receive psychiatric medication therapy before admission to state mental health treatment facility;
- Specifies some possible treatment alternatives appropriate for mental illness of criminal defendant who is incompetent to proceed; revises deadline for report on persons committed for treatment; revises provisions relating to competency hearings.

16. CS/SB 558- Certified Nursing Assistants

- Authorizing nursing home facilities to allow their registered nurses to delegate certain tasks to certified nursing assistants who meet specified criteria.
- Providing for the designation of such certified nursing assistants as qualified medication aides; requiring that medication administration be included in certain performance improvement activities tracked by nursing homes in accordance with federal regulations;
- Providing that the time spent by certified nursing assistants performing the duties of a qualified medication aide may not be included in the computing of certain minimum staffing ratio requirements for direct care provided to residents

17. SB 768- Referral of Patients by Health Care Providers

- Deleting the definitions of the terms “direct supervision” and “present in the office suite”; revising the definition of the term “referral” to remove reference to direct physician supervision and to require compliance with certain Medicare payment and coverage rules, etc.

18. CS/SB 914- Suicide Prevention

- Authorizing certain diagnoses to be made through telehealth; renaming the Commission on Mental Health and Substance Abuse as the Commission on Mental Health and Substance Use Disorder.
- Revising the purposes of the commission to include an assessment of the state’s suicide prevention infrastructure; revising the membership and duties of the commission; requiring the commission to submit annual interim reports to the Governor and Legislature for a specified timeframe.


**HEALTH CARE DISTRICT BOARD AND
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4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:


Jessica Cafarelli
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

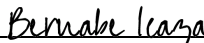
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Committee Name

N/A
Date

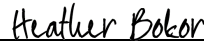
6. Recommendation:

Staff recommends the Board Receive and File this Report.


Approved for Legal sufficiency:

DocuSigned by:


Bernabe Icaza
SVP & General Counsel

DocuSigned by:


Heather Bokor
VP & Chief Compliance, Privacy & Risk Officer

DocuSigned by:


Darcy Davis
Chief Executive Officer

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

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

2. **Summary:**

This agenda item presents the Board with a request to approve providing a Local Intergovernmental Transfer (IGT) for the Palm Beach County Federally Qualified Health Centers for their participation in the 2023-24 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) Program to reimburse health 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 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 2023-24 LIP program year that will enable the State to draw down additional federal funding for Palm Beach County Federally Qualified Health Centers (FQHC). Under the LIP proposal, FQHCs in Palm Beach County stand to receive significant funding if the full local IGT match is provided.

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

Table 1

Provider Name	LIP IGTs Provided by District	State/Federal Match Contribution	Total FQHC LIP Benefits
C.L. Brumback Primary Clinics (FQHC)*	1,222,972	1,686,095	2,909,067
Florida Community Health Center *	607,129	837,041	1,444,170
FoundCare (FQHC)*	369,664	509,650	879,314
Genesis Community Health (FQHC)*	114,412	157,737	272,149
Total	2,314,177	3,190,523	5,504,700

*FQHC amounts derived from FACHC 2023-24 LIP Model. These amounts are estimates and subject to change once AHCA publishes their final models for the upcoming fiscal year. The annual expenditures will not exceed the amount stated above.

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	\$594,890	\$594,890	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Jessica Cafarelli
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

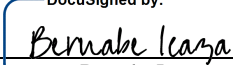
N/A

 Date Approved

6. Recommendation:

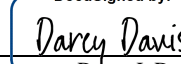
Staff recommends the Board approve funding the 2023-24 Low Income Pool Program IGT funding for the FQHCs listed in Table 1 and authorize the CEO to execute the required agreements.

Approved for Legal sufficiency:

DocuSigned by:

 Bernabe Icaza
 SVP & General Counsel

DocuSigned by:

 Jessica Cafarelli
 Interim VP & Chief Financial Officer

DocuSigned by:

 Darcy Davis
 Chief Executive Officer

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

1. **Description: Indirect Medical Education Program**

2. **Summary:**

This agenda item presents the Board with a request to approve funding the Intergovernmental Transfer (IGT) required for participation in the 2023-24 Indirect Medical Education Program (IME).

3. **Substantive Analysis:**

The IME Program was established to provide additional payments to hospitals with graduate medical education programs by the Florida Legislature within the General Appropriations Act.

The District has the opportunity to provide an IGT to support participation in the established IME Program for physicians for Lakeside Medical Center (Lakeside) as illustrated in Table 1 below.

Table 1

IME (Physicians) Program Year	7/1/2023- 6/30/2024
District IGT	1,600,000
Match Funding	1,500,000
Total IME Benefit	3,100,000

The state of Florida is looking to expand the IME program to include nursing education. The Funding Initiative for the Recruitment, Sustainment and Training of Nursing Professionals (FL-FIRST) funding program is a first of its kind program being developed to address the nursing staffing crisis. Lakeside Medical Center is one of seven hospitals in Florida found to be eligible based on their current nursing education initiatives.

A requirement of the program is for 10% of the funds received to go back to the participating universities. This can be in the form of scholarships, tuition assistance, grants, or through other methods. The remaining 90% can be spent by Lakeside on other activities associated with nursing recruitment and quality of care for patients.

The FL-FIRST program is being presented to CMS for approval by AHCA. A decision is expected in April of 2024 and, if approved, invoices will be received shortly thereafter. It is reasonably expected that IME payments would be received prior to the end of fiscal year 2024. The estimated additional program expenses and revenue, if approved by CMS, are in Table 2 below.

**HEALTH CARE DISTRICT BOARD AND
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Table 2

IME (Nursing) Program Year	7/1/2023- 6/30/2024
District IGT	6,000,000
Match Funding	4,000,000
Total IME Benefit	10,000,000

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	\$5,500,000	N/A	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

These amounts are estimates and subject to change once AHCA publishes their models for the upcoming fiscal year. The annual expenditures will not exceed the amount stated above.

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

Jessica Cafarella
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

Committee Name

N/A


Date Approved

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

6. Recommendation:

Staff recommends the Board approve funding for the 2023-24 IME IGT for Lakeside Medical Center and authorize the CEO to execute the required agreements.

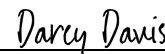
Approved for Legal sufficiency:

DocuSigned by:


Bernabe Icaza
SVP & General Counsel

DocuSigned by:


Jessica Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:


Darcy Davis
Chief Executive Officer

HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING

September 13, 2023

1. **Description: Medicaid Directed Payment Program– Lakeside Medical Center**

2. **Summary:**

This agenda item presents the Board with a request to approve funding the Intergovernmental Transfer (IGT) required for participation in the 2023-24 Medicaid Directed Payment Program (DPP).

3. **Substantive Analysis:**

AHCA received the authority to implement the Directed Pay Program (DPP) through Intergovernmental Transfers (IGT) in 2021. The District has the opportunity to provide an IGT to support the DPP for Lakeside Medical Center (Lakeside) as illustrated in Table 1 below:

Table 1

DPP Program	94% IGT	6% Quality IGT	Totals
District IGT	1,839,060	113,756	1,952,816
Match Funding	2,408,192	148,960	2,557,152
Total LMC DPP Benefit	4,247,252	262,716	4,509,968

It is the intent of the DPP to offset hospitals' Medicaid shortfalls and improve the quality of care provided to the Florida Medicaid population. Most hospitals will see this funding through increased Medicaid Managed Care reimbursement rates. As Lakeside does not have a broad enough Medicaid Managed Care base to receive the full Medicaid shortfall funding through increased rates, Lakeside would receive a lump sum payment later in the year after the IGT is complete.

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

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	\$2,557,152	N/A	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

These amounts are estimates and subject to change once AHCA publishes their models for the upcoming fiscal year. The annual expenditures will not exceed the amounts stated above in Table 1.

HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

CA6A2B55C09C4F62
Jessica Cafarelli
Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

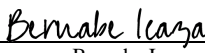
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Committee Name


N/A
Date Approved

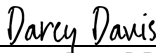
6. Recommendation:

Staff recommends the Board approve funding the 2023-24 DPP IGT for Lakeside Medical Center and authorize the CEO to execute the required agreements.

Approved for Legal sufficiency:

DocuSigned by:

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Bernabe Icaza
SVP & General Counsel

DocuSigned by:

CA6A2B55C09C4F62
Jessica Cafarelli
Interim VP & Chief Financial Officer

DocuSigned by:

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Darcy Davis
Chief Executive Officer

**HEALTH CARE DISTRICT BOARD AND
FINANCE & AUDIT COMMITTEE JOINT MEETING
September 13, 2023**

1. Description: Local Provider Participation Fund for the Directed Payment Program– Palm Beach County

2. Summary:

This agenda item presents the Board with an overview of the Health Care District of Palm Beach County's ("HCD") role as the administrator of the Local Provider Participation Fund ("LPPF") for the Medicaid Directed Payment Program as requested by the Palm Beach County Board of Commissioners ("PBC").

3. Substantive Analysis:

As background, Florida's Legislature gave the state's AHCA authority to implement the Directed Pay Program ("DPP") through Intergovernmental Transfers ("IGT") in 2021. The County has the opportunity to provide IGTs to support the DPP, which was approved by the Centers for Medicare & Medicaid Services ("CMS"). The Medicaid DPP must be approved by the CMS and must also be authorized by the Florida Legislature annually. The Board of County Commissioners approved the Ordinance on August 26th 2021 establishing a Local Provider Participation Fund for the DPP to be solely funded by assessments on privately-owned real property used as a hospital.

The DPP helps hospitals recoup Medicaid shortfalls by unlocking additional federal funds. The DPP is a local option that allows local governments to establish a non-ad valorem (non-property tax) special assessment that is charged solely to private hospitals. Revenue generated through this special assessment is placed into an LPPF and is then matched with federal funds to provide Florida's hospitals with the supplemental Medicaid reimbursement. This helps to ensure that the non-federal share is paid by the hospitals, rather than by individuals or businesses with no ties to Medicaid.

The County has requested that the HCD administer the LPPF on behalf of the County in exchange for an administrative fee not to exceed \$300,000 divided equally between the County and HCD. After AHCA finalizes its modeling of the non-federal share needed to fund the DPP, HCD will be required to notify the local hospitals of their respective non-ad valorem assessment amounts and collect the funds in the LPPF. HCD will then be required to enter into a letter of agreement ("LOA") with AHCA and will be required to remit the assessed funds for all the hospitals participating in the LPPF to the state. Any revenue collected in excess of the assessment due to the state will be held in the LPPF and carried over to the following year. This is the third year of the LPPF program.

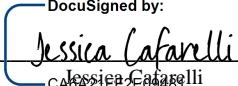
HEALTH CARE DISTRICT BOARD AND FINANCE & AUDIT COMMITTEE JOINT MEETING September 13, 2023

4. Fiscal Analysis & Economic Impact Statement:

	Current FY Amounts	Total Amounts (Current + Future)	Budget
Capital Requirements	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Net Operating Impact	\$150,000	N/A	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

*Non-budgeted expenditures in excess of \$250,000 require Finance and Audit Committee review and Board approval.

Reviewed for financial accuracy and compliance with purchasing procedure:

DocuSigned by:

 Jessica Cafarelli
 CA6A21F2E09981...
 Interim VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

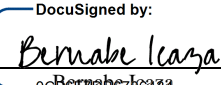
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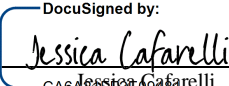
 Date Approved

6. Recommendation:

Staff recommends the Board authorize the CEO to enter into an LOA with AHCA and to enter into a second amendment to the existing interlocal agreement with Palm Beach County relating to the administration of the LPPF a third year.

Approved for Legal sufficiency:

DocuSigned by:

 Bernabe Icaza
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 VP & General Counsel

DocuSigned by:

 Jessica Cafarelli
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 Interim VP & Chief Financial Officer

DocuSigned by:

 Darcy Davis
 77A3E5869A14D...
 Chief Executive Officer