



C. L. Brumback

Primary Care Clinics

Health Care District Palm Beach County

FINANCE COMMITTEE

September 25, 2019

12:15 P.M.

Meeting Location

1515 N. Flagler Drive, Suite 101

West Palm Beach, FL 33401

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

**FINANCE COMMITTEE MEETING
AGENDA
September 25, 2019
1515 N. Flagler Drive
West Palm Beach, FL 33401**

- 1. Call to Order**
 - A. Roll Call
- 2. Agenda Approval**
 - A. Additions/Deletions/Substitutions
 - B. Motion to Approve Agenda
- 3. Awards, Introductions and Presentations**
- 4. Disclosure of Voting Conflict**
- 5. Public Comment**
- 6. Meeting Minutes**
 - A. **Staff recommends a MOTION TO APPROVE:**
Finance Committee Meeting Minutes of August 28, 2019. [Pages 1-5]
- 7. Consent Agenda – Motion to Approve Consent Agenda Items**
 - A. **ADMINISTRATION**
 - 7A-1 **RECEIVE AND FILE:**
August 2019 Internet Posting of District Public Meeting.
<https://www.hcdpbc.org/resources/public-meetings>
 - 7A-2 **RECEIVE AND FILE:**
Attendance Tracking. [Page 6]
- 8. Regular Agenda**
 - A. **FINANCE**
 - 8A-1 **RECEIVE AND FILE:**
C. L. Brumback Primary Care Clinics Finance Report August 2019.
(Joel Snook) [Pages 7-25]

**C. L. Brumback Primary Care Clinics
Finance Committee
Meeting Agenda
September 25, 2019**

- 9. VP and Executive Director of Clinic Services Comments**
- 10. Board Member Comments**
- 11. Establishment of Upcoming Meetings**

October 30, 2019 (HCD Board Room)

12:15pm Finance Committee

November 27, 2019 (HCD Board Room)

12:15pm Finance Committee

December 18, 2019 (HCD Board Room)

12:15pm Finance Committee

- 12. Motion to Adjourn**

**DISTRICT CLINIC HOLDINGS, INC.
d.b.a. C.L. BRUMBACK PRIMARY CARE CLINICS
BOARD OF DIRECTORS FINANCE COMMITTEE
MEETING MINUTES
August 28, 2019
1515 N. Flagler Drive
West Palm Beach, FL 33401**

1. Call to Order

Mr. Elder called the meeting to order at 12:19 p.m.

A. Roll Call

Committee members present: James Elder, Michael Smith

Committee members excused:

Staff present included: Dr. Belma Andric, VP & Executive Director of Clinic Services; Darcy Davis, CEO; Valerie Shahriari, General Counsel; Joel Snook, CFO

Recording/transcribing Secretary: Jonathan Dominique

- B. Affirmation of Mission: To provide compassionate, comprehensive health services to all Palm Beach County residents, through collaboration and partnership, in a culturally sensitive environment.

2. Agenda Approval

A. Additions/Deletions/Substitutions

None

B. Motion to Approve Agenda

CONCLUSION/ACTION: Mr. Smith made a motion to approve the agenda as presented/amended. The motion was duly seconded by Mr. Elder. A vote was called, and the motion passed unanimously.

3. Awards and Presentations

None.

4. Disclosure of Voting Conflict

None.

5. Public Comment

None.

6. Meeting Minutes

A. Staff Recommends a MOTION TO APPROVE:

C.L. Brumback Primary Care Clinics Finance Committee Minutes of July 31, 2019.

CONCLUSION/ACTION: Mr. Smith made a motion to approve the C.L. Brumback Primary Care Clinics Finance Committee minutes of July 31, 2019 as presented. The motion was duly seconded by Mr. Elder. A vote was called, and the motion passed unanimously.

7. Consent Agenda – Motion to Approve Consent Agenda Items

CONCLUSION/ACTION: Mr. Smith made a motion to approve the Consent Agenda items. The motion was duly seconded by Mr. Elder. A vote was called, and the motion passed unanimously.

A. ADMINISTRATION

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

7A-2 RECEIVE AND FILE:
Attendance Tracking

8. Regular Agenda

A. FINANCE

8A-1 RECEIVE AND FILE:
C.L. Brumback Primary Care Clinics Finance Report: July 2019

Mr. Joel Snook, CFO, presented the following financial report for the month of July:

The July statements represent the financial performance for the first ten months of the 2019 fiscal year for C.L. Brumback. Total revenue is favorable to budget by \$4.9M due to the grant recognition

and the unbudgeted District Care subsidy and Low Income Pool (LIP) award. Effective May 1, 2019, the District Cares subsidy ended.

Expenses before depreciation are better than budget by \$337k or 1.6%. Volumes for medical and dental are behind budget by 9,826 or 8.2% year to date. The volume variances are attributable to the ramp-up of the new strategy of integration with medical visits, which is slowing productivity. The District has subsidized a total of \$4.2M to support their operations.

Within the medical clinics, revenue is ahead of budget by \$4.2M YTD which is primarily attributed to the Health Resources and Services Administration (HRSA) grant of \$2.9M and net patient revenue of \$1.1M. This positive variance in net patient revenue is caused by unanticipated LIP revenue of \$1.4M and unbudgeted District Cares subsidy payment of \$923k for clinic visits. Expenses in the medical clinics are \$76k better than budget. Significant savings are in salaries and benefits; these expenses are related to higher vacancy rates than budgeted. Medical services has a positive variance of \$181k which is attributable to lower than anticipated laboratory services expenses due to the change of provider. However, there are unfavorable variances that offset the positive variance. Purchased services has a negative variance due to higher collection fees from Athena, and higher consulting fees related to grant writing and UDS report writing. Repairs and maintenance is unfavorable by \$253k due to higher than anticipated software maintenance costs related to transitioning from Allscripts to Athena.

The dental clinics' revenue is ahead of budget by \$664k YTD primarily attribute to the HRSA grant of \$300k and Net Patient revenue of 391k. This positive variance is caused by unanticipated LIP revenue of \$653k, and unbudgeted District Cares subsidy payment of \$226k for clinic visits. Total expenses of \$3.8M are under budget by \$261k, despite two budget categories with small negative variances. Other supplies are related to the increase in the purchase of non-capital equipment for the new Belle Glade clinic.

On the Comparative Statement of Net Position, due from other governments was reduced as a result of receiving LIP payments of \$509k and HRSA drawdown of \$1.1M. The District subsidy year to date for the clinic is \$4.2M.

Darcy Davis, CEO; points out the positive variance in Lab services and how switching from the Health department lab to quest to Quest has resulted in better reporting that has allowed us to control utilization. This more detailed reporting has allowed the clinic team to control what tests actually go to the lab allowing the company better control of said expense.

Mr. Smith asked what percentage of the Health Department's Lab business the HCD was supplying. Ms. Davis stated that the specific percentage of business we were providing the Health Department, however it was a very large percentage. Dr. Andric VP & Executive Director of Clinic Services states that having the knowledge and understanding which labs we were probably using incorrectly has allowed for more efficient utilization and reduced expenses.

Mr. Smith asked about the negative variance in purchase services due to the higher collection fees from Athena. Ms. Davis answers that this is from the Contingency arrangement currently in place with Athena, since they carry out the billing and collecting.

Mr. Smith asked about the higher consulting fees due to grant writing and UDS report writing, and if this is related to the HRSA grant. Dr. Andric explains that every three years we have to submit for a new service area access grant to renew our "big" grant. The application for said grant is over

150 pages and is considered very tedious, which is why we bring in the consultants. As a result we were recently just approved for another three years of grant money.

Mr. Smith Asks about where HRSA grants and LIP payments appear on the financial statement? Mr. Snook informs Mr. Smith that they are listed under "Grant funds". Ms. Davis states that LIP is found under "Other income". Mr. Elder asks where the HCD funds show up on the line. Ms. Davis explains that historically the HCD used to pay the clinics at a \$60 patient revenue rate. But this past year changes were made where there is no more funding coming to the clinics. They now allow the very last line in the financial statements, a subsidy that the HCD is funding. Primary care is not a district cares benefit (specialists and hospital stays are), therefore there is no coverage for primary care; that is why it does not appear in the revenue line anymore.

Mr. Smith asks about how the total expenses per visit for the clinic (including indirect expenses / overhead allocations) currently stands at approximately \$20 million YTD, 87,000 visits YTD; that averages out to \$230/visit. And wants to know why the cost per visit is so high. Ms. Davis explains that the reason for said costs, and that there is a per clinic breakdown explaining the costs. It is true that the overhead for the clinics is higher than most, and finding ways to effectively make up for these deficits might put into jeopardy the very methodologies of various programs all over the district. Dr. Andric, also pointed out that unlike most medical practices we offer more ancillary services (LCSWs, Patient Navigators, etc.) that are either non or poorly billable in nature.

CONCLUSION/ACTION: Receive & File. No further action necessary.

9. VP and Executive Director of Clinic Services Comments

None.

10. Board Member Comments

None.

11. Establishment of Upcoming Meetings

September 25, 2019 (HCD Board Room)

12:15pm Finance Committee

October 30, 2019 (HCD Board Room)

12:15pm Finance Committee

November 27, 2019 (HCD Board Room)

12:15pm Finance Committee

December 18, 2019 (HCD Board Room)

12:15pm Finance Committee

12. Motion to Adjourn

Mr. Elder made a motion to adjourn. The motion was duly seconded by Mr. Smith. A vote was called, and the motion passed unanimously.

There being no further business, the meeting was adjourned at 12:41 p.m.

DCHI Finance Committee Chair

Date

**C. L. Brumback Primary Care Clinics
Finance Committee**

Attendance Tracking

| | 1/30/19 | 2/27/19 | 3/27/19 | 4/24/19 | 5/28/19 | 6/26/19 | 7/31/19 | 8/28/19 | 9/25/19 | 10/30/19 | 11/27/19 | 12/18/19 |
|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|
| James Elder | C | X | C | X | X | X | X | X | | | | |
| Joseph Morel | C | X | C | X | A | X | E | | | | | |
| Michael Smith | | X | C | X | X | X | X | X | | | | |
| Gary Butler | | | | | | | | | | | | |

X= Present

C= Cancel

E= Excused

A= Absent

DISTRICT CLINIC HOLDINGS, INC
FINANCE COMMITTEE
September 25, 2019

1. Description: District Clinic Holdings, Inc. Financial Report August 2019

2. Summary:

The YTD August 2019 financial statements for the District Clinic Holdings, Inc. are presented for Finance Committee review.

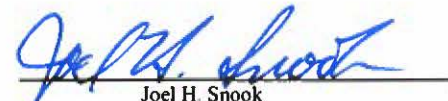
3. Substantive Analysis:

Management has provided the income statements and key statistical information for District Clinics Holdings, Inc. Additional Management discussion and analysis is incorporated into the financial statements presentation.

4. Fiscal Analysis & Economic Impact Statement:

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

Reviewed for financial accuracy and compliance with purchasing procedure:



 Joel H. Snook
 VP & Chief Financial Officer

5. Reviewed/Approved by Committee:

N/A

 Committee Name

 Date Reviewed/Approved

DISTRICT CLINIC HOLDINGS, INC
FINANCE COMMITTEE
September 25, 2019

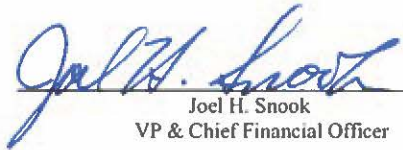
6. Recommendation:

Staff recommends that the Finance Committee receive and file the District Clinic Holdings, Inc. August 2019 YTD financial statements.


Approved for Legal sufficiency:



Valerie Shahriani
VP & General Counsel



Joel H. Snook
VP & Chief Financial Officer



Dr. Belma Andric
Chief Medical Officer, VP & Executive Director
of Clinic Services

MEMO

To: Finance Committee

From: Joel H. Snook
VP & Chief Financial Officer

Date: 9/16/2019

Subject: Management Discussion and Analysis of August 2019 C.L. Brumback Primary Care Clinic Financial Statements

The August statements represent the financial performance for the first eleven months of the 2019 fiscal year for C.L. Brumback. Total revenue is favorable to budget by \$7M due to the grant recognition, unbudgeted District Care subsidy \$1.1M, Low Income Pool (LIP) award \$2.5M as well as shared savings from Blue Cross Blue Shield "BCBS" of \$2.3M. Expenses before depreciation are better than budget by \$304k or 1.3%. Volumes for medical and dental are behind budget by 11,562 or 8.6% year to date. The volume variances are attributable to the ramp-up of the new strategy of integration of dental visits with medical visits, which is slowing productivity. The District has subsidized a total of \$4.2M to support their operations.

Within the medical clinics, revenue is ahead of budget by \$6.3M YTD which is primarily attributed to the Health Resources and Services Administration (HRSA) grant of \$2.4M, net patient revenue of \$1.0M and unbudgeted \$2.3M of shared savings from BCBS. Positive variance in net patient revenue is a result of unanticipated LIP revenue of \$1.7M and unbudgeted District Cares subsidy payment of \$923k for clinic visits. Effective May 1, 2019, the District Cares subsidy ended. Expenses in the medical clinics are \$2k above budget. Significant savings are in salaries and benefits of \$362k; these expenses are related to higher vacancy rates than budgeted. Medical services has a positive variance of \$172k which is attributable to lower than anticipated laboratory services expenses due to the change of provider. However, there are unfavorable variances that offset the positive variance. Purchased services has a negative variance of \$62k primarily due to higher collection fees from Athena, higher consulting fees related to grant writing and UDS report writing totaling \$34k in professional services, security services of \$14k, and contracted personal services of \$29k. Repairs and maintenance is unfavorable by \$270k due to higher than anticipated software maintenance costs related to transitioning from Allscripts to Athena.

The dental clinics' revenue is ahead of budget by \$674k YTD primarily attribute to the HRSA grant of \$188k and net patient revenue of \$494k. This positive variance is caused by unanticipated LIP revenue of \$767k, and unbudgeted District Cares subsidy payment of \$226k for clinic visits. Total expenses of \$4.1M are under budget by \$306k due mainly to lower than budgeted salaries and benefits.

On the Comparative Statement of Net Position, due from other governments increased as result of LIP anticipated payment of approximately \$432k from AHCA State Fiscal Year 2019-2020. The District subsidy year to date for the clinic is \$4.2M.

DISTRICT CLINIC HOLDINGS, INC.
COMPARATIVE STATEMENT OF NET POSITION

| | <u>Aug 31, 2019</u> | <u>Jul 31, 2019</u> | <u>Increase (Decrease)</u> |
|--|---------------------|---------------------|--------------------------------|
| Assets | | | |
| Cash and Cash Equivalents | 1,061,669 | 945,472 | \$ 116,197 |
| Accounts Receivable, net | 1,840,342 | 1,616,757 | 223,584 |
| Due From Other Funds | - | - | - |
| Due from Other Governments | 491,541 | 27,787 | 463,754 |
| Other Current Assets | 131,008 | 118,403 | 12,605 |
| Net Investment in Capital Assets | 1,951,920 | 1,941,066 | 10,854 |
| Total Assets | <u>\$ 5,476,480</u> | <u>\$ 4,649,486</u> | <u>\$ 826,995</u> |
| Liabilities | | | |
| Accounts Payable | 479,600 | 711,538 | (231,938) |
| Due To Other Governments | - | - | - |
| Deferred Revenue | 50,975 | 17,282 | 33,692 |
| Other Current Liabilities | 970,405 | 833,014 | 137,390 |
| Non-Current Liabilities | 798,817 | 798,817 | - |
| Total Liabilities | <u>2,299,796</u> | <u>2,360,652</u> | <u>(60,856)</u> |
| Deferred Inflows of Resources | | | |
| Deferred Inflows- Other Post Employment Benefits | <u>\$ 612</u> | <u>\$ 612</u> | <u>\$ -</u> |
| Net Position | | | |
| Net Investment in Capital Assets | 1,951,920 | 1,941,066 | 10,854 |
| Unrestricted | 1,224,152 | 347,155 | 876,996 |
| Total Net Position | <u>3,176,072</u> | <u>2,288,222</u> | <u>887,850</u> |
| Total Liabilities, Deferred Inflows of Resources and Net Position | <u>\$ 5,476,480</u> | <u>\$ 4,649,486</u> | <u>\$ 826,995</u> |

Note: Amounts may not foot due to rounding.

District Clinics Holdings, Inc. Statement of Revenues and Expenses

FOR THE ELEVENTH MONTH ENDED AUGUST 31, 2019

| Current Month | | | | | | | Fiscal Year To Date | | | | | | | |
|------------------------------|----------------|--------------|----------|--------------|--------------|----------|-----------------------------------|----------------|-----------------|--------------|------------|----------------|----------------|----------|
| Actual | Budget | Variance | % | Prior Year | Variance | % | Actual | Budget | Variance | % | Prior Year | Variance | % | |
| 13,167 | 21,815 | 8,648 | 39.6% | 21,163 | 7,996 | 37.8% | Depreciation | 145,298 | 232,812 | 87,514 | 37.6% | 189,684 | 44,385 | 23.4% |
| <i>Overhead Allocations:</i> | | | | | | | | | | | | | | |
| 2,541 | 12,715 | 10,174 | 80.0% | 10,122 | 7,581 | 74.9% | Risk Mgt | 28,038 | 139,865 | 111,827 | 80.0% | 110,462 | 82,425 | 74.6% |
| 93,752 | 91,067 | (2,685) | (2.9%) | 40,319 | (53,433) | (132.5%) | Rev Cycle | 1,001,737 | 1,001,737 | - | 0.0% | 469,990 | (531,747) | (113.1%) |
| 5,274 | 5,559 | 285 | 5.1% | 5,281 | 7 | 0.1% | Internal Audit | 57,904 | 61,149 | 3,245 | 5.3% | 35,053 | (22,851) | (65.2%) |
| 36,601 | 20,787 | (15,814) | (76.1%) | 17,494 | (19,107) | (109.2%) | Palm Springs Facility | 228,657 | 228,657 | - | 0.0% | 258,993 | 30,336 | 11.7% |
| 15,829 | 24,923 | 9,094 | 36.5% | 24,090 | 8,261 | 34.3% | Administration | 265,045 | 274,153 | 9,108 | 3.3% | 270,686 | 5,642 | 2.1% |
| 35,288 | 34,245 | (1,043) | (3.0%) | 33,355 | (1,933) | (5.8%) | Human Resources | 376,695 | 376,695 | - | 0.0% | 323,895 | (52,800) | (16.3%) |
| 12,733 | 12,733 | - | 0.0% | 9,124 | (3,609) | (39.6%) | Legal | 140,063 | 140,063 | - | 0.0% | 117,272 | (22,791) | (19.4%) |
| 9,013 | 8,444 | (569) | (6.7%) | 6,722 | (2,291) | (34.1%) | Records | 72,281 | 92,884 | 20,603 | 22.2% | 73,279 | 998 | 1.4% |
| 34,324 | 11,698 | (22,626) | (193.4%) | 6,278 | (28,046) | (446.7%) | Compliance | 103,503 | 128,678 | 25,175 | 19.6% | 65,686 | (37,817) | (57.6%) |
| - | 1,428 | 1,428 | 100.0% | 1,353 | 1,353 | 100.0% | Planning/Research | 5,697 | 15,708 | 10,011 | 63.7% | 18,252 | 12,555 | 68.8% |
| 39,491 | 34,893 | (4,598) | (13.2%) | 26,114 | (13,377) | (51.2%) | Finance | 332,069 | 383,823 | 51,754 | 13.5% | 299,475 | (32,594) | (10.9%) |
| 11,688 | 13,149 | 1,461 | 11.1% | 9,972 | (1,716) | (17.2%) | Public Relations | 101,534 | 144,639 | 43,105 | 29.8% | 83,259 | (18,275) | (21.9%) |
| 128,787 | 99,679 | (29,108) | (29.2%) | 93,958 | (34,829) | (37.1%) | Information Technology | 1,064,037 | 1,096,469 | 32,432 | 3.0% | 889,370 | (174,667) | (19.6%) |
| - | - | - | 0.0% | - | - | 0.0% | Budget & Decision Support | - | - | - | 0.0% | 13,118 | 13,118 | 100.0% |
| 2,803 | 2,714 | (89) | (3.3%) | 3,957 | 1,155 | 29.2% | Corporate Quality | 27,559 | 29,854 | 2,295 | 7.7% | 38,849 | 11,290 | 29.1% |
| 4,900 | 5,764 | 864 | 15.0% | 3,751 | (1,149) | (30.6%) | Managed Care Contract | 40,418 | 63,404 | 22,986 | 36.3% | 59,880 | 19,462 | 32.5% |
| 433,023 | 379,798 | (53,225) | (14.0%) | 291,890 | (141,132) | (48.4%) | Total Overhead Allocations | 3,845,237 | 4,177,778 | 332,541 | 8.0% | 3,127,520 | (717,716) | (22.9%) |
| 2,660,383 | 2,583,116 | (77,267) | (3.0%) | 2,316,167 | (344,217) | (14.9%) | Total Expenses | 26,951,001 | 27,674,900 | 723,899 | 2.6% | 24,489,858 | (2,461,143) | (10.0%) |
| \$ 887,850 | \$ (1,096,668) | \$ 1,984,518 | (181.0%) | \$ 1,081,093 | \$ (193,243) | (17.9%) | Net Margin | \$ (3,394,861) | \$ (11,080,689) | \$ 7,685,828 | (69.4%) | \$ (1,028,640) | \$ (2,366,220) | (230.0%) |
| - | - | - | 0.0% | - | - | 0.0% | Capital | - | 1,221,688 | 1,221,688 | 100.0% | - | - | 0.0% |
| \$ - | \$ 1,087,500 | \$ 1,087,500 | 100.0% | \$ - | \$ - | 0.0% | General Fund Support/ Transfer In | \$ 4,150,580 | \$ 11,962,500 | \$ 7,811,920 | 65.3% | \$ 2,370,000 | \$ (1,780,580) | (75.1%) |

District Clinics Holdings, Inc. Statement of Revenues and Expenses by Month

| | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Year to Date |
|---|-----------------------|---------------------|---------------------|-------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-----------------------|-------------------|--------|-----------------------|
| Gross Patient Revenue | 1,946,640 | 1,491,722 | 2,006,898 | 1,645,818 | 1,905,960 | 1,935,491 | 2,020,946 | 1,900,160 | 1,754,116 | 1,951,339 | 1,980,107 | - | 20,538,597 |
| Contractual Allowances | 629,927 | 523,761 | 955,352 | 869,362 | 704,192 | 909,476 | 911,498 | 435,326 | 377,830 | 400,680 | 424,955 | - | 7,142,360 |
| Charity Care | 522,280 | 370,440 | 411,855 | 348,213 | 541,362 | 394,786 | 472,106 | 689,798 | 641,710 | 751,177 | 770,012 | - | 5,913,740 |
| Bad Debt | 209,421 | 136,222 | 187,946 | 107,004 | 224,566 | 85,698 | 183,544 | 283,556 | 273,154 | 270,824 | 239,329 | - | 2,201,265 |
| Other Patient Revenue | 185,546 | 460,636 | 346,606 | 1,379,115 | 478,512 | 490,512 | 602,746 | 335,800 | 335,900 | 180,451 | 602,019 | - | 5,397,740 |
| Net Patient Revenue | 770,557 | 921,934 | 798,350 | 1,700,355 | 913,751 | 1,036,042 | 1,056,544 | 827,279 | 797,222 | 709,109 | 1,147,830 | - | 10,678,973 |
| Collections % | 39.58% | 61.80% | 39.78% | 103.31% | 47.96% | 53.53% | 52.28% | 43.54% | 45.45% | 36.34% | 57.97% | - | 51.99% |
| Grant Funds | 574,778 | 606,454 | 690,034 | 1,616,221 | 1,355,777 | 1,496,682 | 1,128,976 | 1,688,647 | 1,190,138 | 41,755 | 65,083 | - | 10,454,546 |
| Other Revenue | 4,645 | 8,821 | 24,768 | 6,149 | 3,627 | 9,704 | 3,928 | 4,680 | 17,480 | 3,501 | 2,335,320 | - | 2,422,621 |
| Total Other Revenues | 579,423 | 615,275 | 714,802 | 1,622,369 | 1,359,404 | 1,506,386 | 1,132,904 | 1,693,328 | 1,207,618 | 45,256 | 2,400,403 | - | 12,877,167 |
| Total Revenues | 1,349,980 | 1,537,209 | 1,513,151 | 3,322,725 | 2,273,156 | 2,542,428 | 2,189,447 | 2,520,606 | 2,004,840 | 754,365 | 3,548,234 | - | 23,556,140 |
| <i>Direct Operational Expenses:</i> | | | | | | | | | | | | | |
| Salaries and Wages | 1,387,450 | 1,190,417 | 1,317,029 | 1,213,339 | 1,197,291 | 1,332,097 | 1,362,818 | 1,459,040 | 1,175,441 | 1,327,764 | 1,339,919 | - | 14,302,605 |
| Benefits | 339,645 | 322,045 | 314,881 | 366,759 | 347,313 | 365,610 | 372,476 | 372,646 | 355,232 | 371,088 | 370,714 | - | 3,898,408 |
| Purchased Services | 65,028 | 68,614 | 50,770 | 82,094 | 51,993 | 54,666 | 66,875 | 128,618 | 79,133 | 26,293 | 70,467 | - | 744,551 |
| Medical Supplies | 41,828 | 27,305 | 14,573 | 29,201 | 46,174 | 32,270 | 37,924 | 47,947 | 44,650 | 37,819 | 26,940 | - | 386,632 |
| Other Supplies | 34,148 | 3,947 | 2,672 | 28,292 | 36,989 | 36,467 | 53,003 | 133,496 | 32,979 | 7,498 | 61,336 | - | 430,827 |
| Contracted Physician Expense | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical Services | 58,809 | (461) | 19,144 | 25,930 | 78,155 | 25,831 | 33,980 | 22,612 | 86,370 | 86,933 | 78,865 | - | 516,167 |
| Drugs | 47,555 | 37,534 | 36,129 | 31,431 | 37,448 | 32,329 | 72,032 | 68,819 | 67,541 | 187,348 | 70,540 | - | 688,705 |
| Repairs & Maintenance | 29,881 | 36,555 | 32,150 | 30,986 | 31,031 | 41,024 | 50,051 | 39,735 | 69,365 | 25,770 | 23,925 | - | 410,474 |
| Lease & Rental | 109,171 | 104,594 | 104,526 | 114,021 | 108,872 | 133,369 | 111,536 | 114,139 | 117,871 | 110,647 | 115,673 | - | 1,244,418 |
| Utilities | 4,568 | 6,558 | 5,313 | 5,904 | 4,092 | 4,376 | 5,138 | 8,883 | 5,686 | 8,155 | 9,960 | - | 68,633 |
| Other Expense | 15,526 | (576) | 24,682 | 22,887 | 23,732 | 33,511 | 20,962 | 10,156 | 21,928 | 31,295 | 43,479 | - | 247,580 |
| Insurance | 2,425 | 2,170 | 2,170 | 2,170 | 2,170 | 2,170 | (990) | 2,214 | 2,214 | 2,377 | 2,377 | - | 21,465 |
| Total Operational Expenses | 2,136,034 | 1,798,702 | 1,924,039 | 1,953,014 | 1,965,259 | 2,093,719 | 2,185,804 | 2,408,304 | 2,058,410 | 2,222,987 | 2,214,194 | - | 22,960,466 |
| Net Performance before Depreciation & Overhead Allocations | (786,055) | (261,492) | (410,887) | 1,369,711 | 307,896 | 448,708 | 3,643 | 112,302 | (53,570) | (1,468,622) | 1,334,039 | - | 595,674 |
| Depreciation | 17,256 | 17,256 | 5,158 | 13,224 | 13,157 | 13,156 | 13,156 | 13,156 | 13,232 | 13,379 | 13,167 | - | 145,298 |
| <i>Overhead Allocations:</i> | | | | | | | | | | | | | |
| Risk Mgt | 9,302 | 16,111 | 8,246 | (15,331) | 1,744 | 2,172 | 2,233 | 407 | 293 | 318 | 2,541 | - | 28,038 |
| Rev Cycle | 86,904 | 98,059 | 124,187 | 100,095 | 94,850 | 42,307 | 91,067 | 91,067 | 91,067 | 88,382 | 93,752 | - | 1,001,737 |
| Internal Audit | 5,120 | 5,120 | 5,120 | 5,120 | 5,222 | 5,718 | 5,389 | 5,406 | 5,141 | 5,274 | 5,274 | - | 57,904 |
| Palm Springs Facility | 17,032 | 16,269 | 16,141 | 23,398 | 19,430 | 20,583 | 18,956 | 18,734 | 19,969 | 21,543 | 36,601 | - | 228,657 |
| Administration | 24,974 | 26,124 | 21,164 | 26,766 | 23,790 | 26,720 | 24,923 | 24,884 | 24,941 | 24,929 | 15,829 | - | 265,045 |
| Human Resources | 33,486 | 34,265 | 34,863 | 38,678 | 32,527 | 31,650 | 31,103 | 35,165 | 32,479 | 37,191 | 35,288 | - | 376,695 |
| Legal | 6,468 | 11,903 | 8,094 | 34,857 | 15,627 | (551) | 12,733 | 12,733 | 12,733 | 12,733 | 12,733 | - | 140,063 |
| Records | 6,520 | 6,452 | 6,067 | 6,656 | 5,239 | 6,258 | 5,727 | 7,156 | 6,245 | 6,949 | 9,013 | - | 72,281 |
| Compliance | 5,776 | 7,197 | 3,605 | 6,283 | 4,168 | 12,918 | 4,550 | 7,033 | 7,134 | 10,516 | 34,324 | - | 103,503 |
| Planning/Research | 1,340 | 1,281 | 1,209 | 1,325 | 426 | 0 | - | - | - | 115 | - | - | 5,697 |
| Finance | 24,095 | 32,875 | 22,630 | 39,695 | 23,194 | 26,486 | 37,644 | 30,964 | 26,415 | 28,580 | 39,491 | - | 332,069 |
| Public Relations | 6,478 | 6,365 | 8,365 | 7,466 | 7,077 | 8,264 | 9,126 | 11,862 | 8,464 | 11,688 | 16,408 | - | 101,534 |
| Information Technology | 80,379 | 69,273 | 97,329 | 86,977 | 82,158 | 90,638 | 86,782 | 125,735 | 91,245 | 124,734 | 128,787 | - | 1,064,037 |
| Budget & Decision Support | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Quality | 3,986 | 3,764 | 2,150 | 2,591 | 2,015 | 1,778 | 1,647 | 1,828 | 1,648 | 3,350 | 2,803 | - | 27,559 |
| Managed Care Contract | 3,421 | 4,019 | 3,039 | 3,676 | 3,234 | 3,502 | 3,233 | 4,500 | 3,223 | 3,670 | 4,900 | - | 40,418 |
| Total Overhead Allocations | 315,282 | 399,079 | 362,180 | 368,255 | 320,701 | 278,442 | 335,113 | 377,474 | 390,996 | 384,692 | 493,023 | - | 3,845,237 |
| Total Expenses | 2,468,573 | 2,155,037 | 2,291,377 | 2,334,492 | 2,299,117 | 2,385,318 | 2,534,074 | 2,798,935 | 2,402,638 | 2,621,057 | 2,660,383 | - | 26,951,001 |
| Net Margin | \$ (1,118,593) | \$ (617,827) | \$ (778,226) | \$ 988,232 | \$ (25,961) | \$ 157,110 | \$ (344,627) | \$ (278,328) | \$ (397,799) | \$ (1,866,692) | \$ 887,850 | - | \$ (3,394,861) |
| Capital | - | - | (13,581) | 13,581 | 1,752 | (1,752) | - | 112,074 | (220,227) | 108,153 | - | - | - |
| General Fund Support/ Transfer In | 1,101,337 | 596,437 | 930,086 | - | - | - | - | - | - | 1,522,720 | - | - | \$ 4,150,580 |

District Clinics Holdings, Inc.- Medical Statement of Revenues and Expenses by Location

FOR THE ELEVENTH MONTH ENDED AUGUST 31, 2019

| | Clinic Administration | West Palm Beach Clinic | Lantana Clinic | Delray Clinic | Belle Glade Clinic | Jerome Golden Center | Lewis Center | Rams Clinic | Lake Worth Clinic | Jupiter Clinic | West Boca Clinic | Subxone Clinic | Mobile Van | Total |
|---|-----------------------|------------------------|---------------------|---------------------|--------------------|----------------------|---------------------|--------------|---------------------|-------------------|-------------------|---------------------|--------------------|-----------------------|
| Gross Patient Revenue | - | 3,209,031 | 3,478,075 | 2,471,633 | 1,568,450 | - | 764,738 | - | 2,488,376 | 1,085,007 | 1,456,752 | - | 314,352 | 16,836,413 |
| Contractual Allowances | - | 1,334,354 | 1,059,368 | 1,065,965 | 645,965 | 659 | 312,785 | 250 | 868,143 | 350,298 | 583,227 | - | 111,795 | 6,332,810 |
| Charity Care | - | 841,800 | 992,321 | 461,658 | 267,577 | 3,585 | 240,818 | (79) | 720,251 | 259,702 | 292,319 | - | 78,409 | 4,158,360 |
| Bad Debt | - | 339,271 | 602,397 | 361,363 | 290,586 | 5,711 | 141,416 | (328) | 160,454 | 45,172 | 84,475 | - | 75,929 | 2,106,445 |
| Total Contractual Allowances and Bad Debt | - | 2,515,425 | 2,654,085 | 1,888,986 | 1,204,128 | 9,955 | 695,019 | (157) | 1,748,848 | 655,172 | 960,021 | - | 266,133 | 12,597,615 |
| Other Patient Revenue | - | 798,710 | 796,412 | 505,679 | 341,824 | 2,926 | 161,024 | - | 634,546 | 206,144 | 310,079 | - | 70,338 | 3,827,681 |
| Net Patient Revenue | - | 1,492,315 | 1,620,402 | 1,088,326 | 706,146 | (7,029) | 230,743 | 157 | 1,374,074 | 635,979 | 806,810 | - | 118,557 | 8,066,479 |
| Collection % | 0.00% | 46.50% | 46.59% | 44.03% | 45.02% | 0.00% | 30.17% | 0.00% | 55.22% | 58.62% | 55.38% | 0.00% | 37.71% | 47.91% |
| Grant Funds | 1,122,082 | 1,138,259 | 1,101,676 | 950,815 | 1,385,602 | - | 266,663 | - | 1,093,146 | 370,766 | 489,274 | 272,253 | 375,326 | 8,565,864 |
| Other Revenue | 32,041 | 287,941 | 101,551 | 239,167 | 81,520 | - | 22,604 | - | 481,080 | 643,900 | 515,860 | 13,506 | 3,220 | 2,422,388 |
| Total Other Revenues | 1,154,123 | 1,426,200 | 1,203,227 | 1,189,982 | 1,467,122 | - | 289,267 | - | 1,574,226 | 1,014,666 | 1,005,135 | 285,759 | 378,546 | 10,988,253 |
| Total Revenues | 1,154,123 | 2,918,515 | 2,823,629 | 2,278,307 | 2,173,268 | (7,029) | 520,011 | 157 | 2,948,300 | 1,650,644 | 1,811,945 | 285,759 | 497,103 | 19,054,732 |
| Direct Operational Expenses: | | | | | | | | | | | | | | |
| Salaries and Wages | 1,792,005 | 1,792,934 | 1,692,101 | 1,455,560 | 952,021 | - | 393,667 | - | 1,663,566 | 603,480 | 743,736 | 416,514 | 257,703 | 11,763,287 |
| Benefits | 961,261 | 444,230 | 478,919 | 449,509 | 251,552 | - | 104,459 | - | 501,191 | 175,282 | 211,638 | 106,840 | 83,009 | 3,167,889 |
| Purchased Services | 88,287 | 96,471 | 70,626 | 61,792 | 68,219 | - | 9,173 | - | 110,927 | 61,147 | 70,695 | - | 6,795 | 644,132 |
| Medical Supplies | - | 21,347 | 60,325 | 14,725 | 11,668 | - | 8,518 | - | 21,054 | 6,630 | 7,500 | - | 1,023 | 152,790 |
| Other Supplies | 37,179 | 25,112 | 42,438 | 11,400 | 86,499 | - | 2,788 | - | 14,044 | 4,303 | 22,205 | 39,864 | 7,871 | 293,703 |
| Contracted Physician Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical Services | - | 80,842 | 74,240 | 108,328 | 55,289 | - | 10,177 | - | 114,139 | 20,242 | 52,910 | - | - | 516,167 |
| Drugs | - | 169,317 | 196,287 | 131,171 | 61,060 | - | 5,594 | - | 44,069 | 23,229 | 23,510 | 30,877 | 2,315 | 687,368 |
| Repairs & Maintenance | - | 60,588 | 57,628 | 59,091 | 39,983 | - | 9,643 | - | 60,409 | 23,937 | 35,308 | 3,300 | 10,709 | 360,595 |
| Lease & Rental | 50 | 126,181 | 145,501 | 84,110 | 180,744 | 5,013 | 4,248 | - | 221,815 | 72,468 | 114,781 | - | - | 954,911 |
| Utilities | - | 1,201 | 3,692 | 1,360 | 23,104 | - | 2,180 | - | 11,726 | 7,637 | 6,608 | - | - | 57,508 |
| Other Expense | 131,836 | 12,940 | 12,439 | 9,542 | 12,003 | - | 5,181 | - | 13,776 | 5,181 | 8,610 | 250 | 5,448 | 217,206 |
| Insurance | - | 3,960 | 3,031 | 3,119 | 1,073 | 148 | - | - | 1,220 | 340 | 373 | - | 7,737 | 21,003 |
| Total Operational Expenses | 2,410,618 | 2,835,122 | 2,837,227 | 2,389,705 | 1,743,217 | 5,161 | 555,567 | - | 2,777,936 | 1,003,875 | 1,297,876 | 597,646 | 382,610 | 18,836,561 |
| Net Performance before Depreciation & Overhead Allocations | (1,256,495) | 83,393 | (13,598) | (111,398) | 430,051 | (12,190) | (35,556) | 157 | 170,364 | 646,769 | 514,069 | (311,887) | 114,493 | 218,171 |
| Depreciation | 7,712 | 5,282 | 4,285 | 1,647 | 2,299 | 742 | 1,180 | 125 | 6,654 | 4,698 | 4,395 | - | 68,750 | 107,769 |
| Overhead Allocations: | | | | | | | | | | | | | | |
| Risk Mgt | 2,874 | 3,090 | 3,087 | 2,728 | 1,753 | - | 649 | - | 3,601 | 1,234 | 1,851 | 1,155 | 520 | 22,540 |
| Rev Cycle | - | 124,762 | 124,652 | 110,165 | 70,785 | - | 26,191 | - | 145,398 | 49,819 | 74,723 | 46,651 | 20,999 | 794,145 |
| Internal Audit | 5,935 | 6,381 | 6,375 | 5,634 | 3,620 | - | 1,340 | - | 7,436 | 2,548 | 3,822 | 2,386 | 1,074 | 46,551 |
| Palm Springs Facility | 203,423 | - | - | - | - | - | - | - | - | - | - | - | - | 203,423 |
| Administration | 27,162 | 29,204 | 29,183 | 25,790 | 16,570 | - | 6,136 | - | 34,043 | 11,666 | 17,495 | 10,922 | 4,914 | 213,086 |
| Human Resources | 23,375 | 48,312 | 45,353 | 40,524 | 23,375 | - | 7,788 | - | 44,572 | 17,149 | 29,612 | 15,587 | 6,237 | 301,884 |
| Legal | 14,355 | 15,433 | 15,422 | 13,629 | 8,756 | - | 3,245 | - | 17,985 | 6,160 | 9,240 | 5,775 | 2,596 | 112,596 |
| Records | 7,408 | 7,965 | 7,958 | 7,033 | 4,519 | - | 1,672 | - | 9,283 | 3,180 | 4,771 | 2,978 | 1,341 | 58,109 |
| Compliance | 10,608 | 11,405 | 11,396 | 10,071 | 6,471 | - | 2,394 | - | 13,293 | 4,554 | 6,832 | 4,265 | 1,920 | 83,210 |
| Planning/Research | 584 | 628 | 627 | 554 | 356 | - | 132 | - | 732 | 251 | 376 | 235 | 106 | 4,580 |
| Finance | 34,034 | 36,592 | 36,562 | 32,311 | 20,762 | - | 7,682 | - | 42,647 | 14,611 | 21,918 | 13,682 | 6,160 | 266,960 |
| Public Relations | 10,406 | 11,188 | 11,179 | 9,879 | 6,348 | - | 2,349 | - | 13,040 | 4,467 | 6,702 | 4,184 | 1,883 | 81,626 |
| Information Technology | 109,055 | 117,249 | 117,153 | 103,532 | 66,528 | - | 24,616 | - | 136,652 | 46,817 | 70,231 | 43,842 | 19,737 | 855,413 |
| Budget & Decision Support | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Quality | 2,824 | 3,036 | 3,035 | 2,681 | 1,725 | - | 639 | - | 3,536 | 1,210 | 1,818 | 1,137 | 509 | 22,151 |
| Managed Care Contract | - | 5,034 | 5,029 | 4,445 | 2,856 | - | 1,057 | - | 5,867 | 2,010 | 3,015 | 1,882 | 847 | 32,042 |
| Total Overhead Allocations | 452,044 | 420,278 | 417,013 | 368,977 | 234,425 | - | 85,889 | - | 478,084 | 165,677 | 252,404 | 154,681 | 68,843 | 3,098,315 |
| Total Expenses | 2,870,374 | 3,260,682 | 3,258,524 | 2,760,330 | 1,979,941 | 5,904 | 642,635 | 125 | 3,262,674 | 1,174,251 | 1,554,675 | 752,327 | 520,203 | 22,042,645 |
| Net Margin | \$ (1,716,251) | \$ (342,167) | \$ (434,895) | \$ (482,023) | \$ 193,327 | \$ (12,933) | \$ (122,624) | \$ 32 | \$ (314,374) | \$ 476,393 | \$ 257,270 | \$ (466,568) | \$ (23,100) | \$ (2,987,913) |
| Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Fund Support/ Transfer In | \$ 4,150,580 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,150,580 |

District Clinic Holdings, Inc.- Medical Statement of Revenue and Expenses

FOR THE ELEVENTH MONTH ENDED AUGUST 31, 2019

| Current Month | | | | | | | Fiscal Year To Date | | | | | | |
|------------------------------|--------------|--------------|----------|--------------|--------------|----------|---------------------|----------------|--------------|---------|----------------|----------------|----------|
| Actual | Budget | Variance | % | Prior Year | Variance | % | Actual | Budget | Variance | % | Prior Year | Variance | % |
| 9,863 | 6,072 | (3,791) | (62.4%) | 9,953 | 90 | 0.9% | 107,769 | 66,792 | (40,977) | (61.3%) | 54,132 | (53,637) | (99.1%) |
| <i>Overhead Allocations:</i> | | | | | | | | | | | | | |
| 2,043 | 10,221 | 8,178 | 80.0% | 7,941 | 5,898 | 74.3% | 22,540 | 112,431 | 89,891 | 80.0% | 86,658 | 64,118 | 74.0% |
| 74,323 | 72,195 | (2,128) | (2.9%) | 31,250 | (43,074) | (137.8%) | 794,145 | 794,145 | - | 0.0% | 364,262 | (429,883) | (118.0%) |
| 4,240 | 4,469 | 229 | 5.1% | 4,143 | (97) | (2.3%) | 46,551 | 49,159 | 2,608 | 5.3% | 27,499 | (19,051) | (69.3%) |
| 32,563 | 18,493 | (14,070) | (76.1%) | 14,975 | (17,588) | (117.4%) | 203,423 | 203,423 | - | 0.0% | 221,704 | 18,281 | 8.2% |
| 12,726 | 20,036 | 7,310 | 36.5% | 18,899 | 6,173 | 32.7% | 213,086 | 220,396 | 7,310 | 3.3% | 211,203 | (1,883) | (0.9%) |
| 28,279 | 27,444 | (835) | (3.0%) | 25,172 | (3,107) | (12.3%) | 301,884 | 301,884 | - | 0.0% | 246,843 | (55,041) | (22.3%) |
| 10,236 | 10,236 | - | 0.0% | 7,158 | (3,078) | (43.0%) | 112,596 | 112,596 | - | 0.0% | 92,288 | (20,308) | (22.0%) |
| 7,246 | 6,789 | (457) | (6.7%) | 5,274 | (1,972) | (37.4%) | 58,109 | 74,679 | 16,570 | 22.2% | 57,464 | (645) | (1.1%) |
| 27,594 | 9,404 | (18,190) | (193.4%) | 4,925 | (22,669) | (460.3%) | 83,210 | 103,444 | 20,235 | 19.6% | 52,076 | (31,133) | (59.8%) |
| - | 1,148 | 1,148 | 100.0% | 1,062 | 1,062 | 100.0% | 4,580 | 12,628 | 8,048 | 63.7% | 11,495 | 6,915 | 60.2% |
| 31,748 | 28,051 | (3,697) | (13.2%) | 20,487 | (11,261) | (55.0%) | 266,960 | 308,561 | 41,601 | 13.5% | 237,237 | (29,724) | (12.5%) |
| 9,397 | 10,572 | 1,175 | 11.1% | 7,823 | (1,573) | (20.1%) | 81,626 | 116,292 | 34,666 | 29.8% | 65,879 | (15,747) | (23.9%) |
| 103,536 | 80,135 | (23,401) | (29.2%) | 73,711 | (29,825) | (40.5%) | 855,413 | 881,485 | 26,072 | 3.0% | 697,728 | (157,685) | (22.6%) |
| - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 8,068 | 8,068 | 100.0% |
| 2,253 | 2,181 | (72) | (3.3%) | 3,105 | 851 | 27.4% | 22,151 | 23,991 | 1,840 | 7.7% | 30,478 | 8,327 | 27.3% |
| 3,884 | 4,569 | 685 | 15.0% | 2,907 | (977) | (33.6%) | 32,042 | 50,259 | 18,217 | 36.2% | 46,410 | 14,369 | 31.0% |
| 350,067 | 305,943 | (44,124) | (14.4%) | 228,830 | (121,236) | (53.0%) | 3,098,315 | 3,365,373 | 267,058 | 7.9% | 2,457,293 | (641,023) | (26.1%) |
| 2,206,192 | 2,079,869 | (126,323) | (6.1%) | 1,865,778 | (340,413) | (18.2%) | 22,042,645 | 22,266,302 | 223,657 | 1.0% | 19,643,977 | (2,398,668) | (12.2%) |
| \$ 1,016,255 | \$ (909,154) | \$ 1,925,409 | (211.8%) | \$ 1,170,449 | \$ (154,195) | (13.2%) | \$ (2,987,913) | \$ (9,499,516) | \$ 6,511,603 | (68.5%) | \$ (1,602,852) | \$ (1,385,061) | (86.4%) |
| - | - | - | 0.0% | - | - | 0.0% | - | 450,000 | 450,000 | 100.0% | - | - | 0.0% |
| \$ - | \$ 1,087,500 | \$ 1,087,500 | 100.0% | \$ - | \$ - | 0.0% | \$ 4,150,580 | \$ 11,962,500 | \$ 7,811,920 | 65.3% | \$ 2,370,000 | \$ (1,780,580) | (75.1%) |

District Clinics Holdings, Inc.- Dental Statement of Revenues and Expenses by Location

FOR THE ELEVENTH MONTH ENDED AUGUST 31, 2019

| | Dental Clinic Administration | West Palm Beach Dental Clinic | Lantana Dental Clinic | Delray Dental Clinic | Belle Glade Dental Clinic | Total |
|---|---------------------------------|----------------------------------|--------------------------|-------------------------|------------------------------|--------------|
| Gross Patient Revenue | - | 1,260,037 | 1,068,585 | 935,284 | 438,280 | 3,702,185 |
| Contractual Allowances | - | 278,261 | 209,984 | 195,284 | 126,020 | 809,549 |
| Charity Care | - | 527,347 | 539,870 | 520,434 | 167,730 | 1,755,380 |
| Bad Debt | - | (835) | 85,262 | 14,056 | (3,663) | 94,820 |
| Total Contractual Allowances and Bad Debt | - | 804,773 | 835,116 | 729,774 | 290,086 | 2,659,749 |
| Other Patient Revenue | - | 545,231 | 414,020 | 402,195 | 208,612 | 1,570,059 |
| Net Patient Revenue | - | 1,000,496 | 647,488 | 607,705 | 356,805 | 2,612,494 |
| Collection % | - | 79.40% | 60.59% | 64.98% | 81.41% | 70.57% |
| Grant Funds | 159,341 | 544,116 | 458,422 | 387,272 | 339,531 | 1,888,681 |
| Other Revenue | - | - | - | - | 233 | 233 |
| Total Other Revenues | 159,341 | 544,116 | 458,422 | 387,272 | 339,764 | 1,888,914 |
| Total Revenues | 159,341 | 1,544,612 | 1,105,910 | 994,976 | 696,569 | 4,501,408 |
| Direct Operational Expenses: | | | | | | |
| Salaries and Wages | 251,161 | 775,203 | 651,668 | 560,767 | 300,518 | 2,539,318 |
| Benefits | 57,682 | 235,945 | 172,902 | 175,410 | 88,580 | 730,519 |
| Purchased Services | - | 25,857 | 19,313 | 18,835 | 36,413 | 100,419 |
| Medical Supplies | - | 75,737 | 69,686 | 53,611 | 34,808 | 239,842 |
| Other Supplies | 62 | 31,486 | 29,756 | 17,327 | 58,491 | 137,123 |
| Contracted Physician Expense | - | - | - | - | - | - |
| Medical Services | - | - | - | - | - | - |
| Drugs | - | 106 | 344 | 615 | 272 | 1,337 |
| Repairs & Maintenance | - | 11,623 | 13,798 | 13,401 | 11,058 | 49,879 |
| Lease & Rental | - | 105,236 | 60,316 | 56,337 | 67,618 | 289,507 |
| Utilities | - | 1,547 | 4,728 | 1,998 | 2,852 | 11,125 |
| Other Expense | 1,746 | 11,238 | 8,423 | 2,058 | 6,910 | 30,374 |
| Insurance | - | - | - | - | 462 | 462 |
| Total Operational Expenses | 310,651 | 1,273,978 | 1,030,935 | 900,358 | 607,983 | 4,123,905 |
| Net Performance before Depreciation & Overhead Allocations | (151,311) | 270,634 | 74,976 | 94,619 | 88,586 | 377,503 |
| Depreciation | - | 13,023 | 6,207 | 9,365 | 8,934 | 37,529 |
| Overhead Allocations: | | | | | | |
| Risk Mgt | 356 | 1,730 | 1,519 | 1,173 | 719 | 5,497 |
| Rev Cycle | - | 69,861 | 61,336 | 47,366 | 29,029 | 207,592 |
| Internal Audit | 736 | 3,573 | 3,137 | 2,423 | 1,484 | 11,353 |
| Palm Springs Facility | 25,234 | - | - | - | - | 25,234 |
| Administration | 3,356 | 16,357 | 14,358 | 11,092 | 6,796 | 51,959 |
| Human Resources | 3,113 | 23,375 | 21,824 | 17,149 | 9,350 | 74,811 |
| Legal | 1,782 | 8,646 | 7,590 | 5,863 | 3,586 | 27,467 |
| Records | 919 | 4,460 | 3,916 | 3,024 | 1,853 | 14,172 |
| Compliance | 1,316 | 6,387 | 5,607 | 4,330 | 2,653 | 20,294 |
| Planning/Research | 72 | 352 | 309 | 238 | 146 | 1,117 |
| Finance | 4,222 | 20,492 | 17,989 | 13,893 | 8,513 | 65,108 |
| Public Relations | 1,291 | 6,266 | 5,500 | 4,248 | 2,603 | 19,908 |
| Information Technology | 13,529 | 65,661 | 57,641 | 44,518 | 27,277 | 208,625 |
| Budget & Decision Support | - | - | - | - | - | - |
| Corporate Quality | 353 | 1,698 | 1,493 | 1,156 | 709 | 5,409 |
| Managed Care Contract | - | 2,819 | 2,475 | 1,911 | 1,171 | 8,376 |
| Total Overhead Allocations | 56,281 | 231,676 | 204,691 | 158,385 | 95,889 | 746,922 |
| Total Expenses | 366,932 | 1,518,677 | 1,241,833 | 1,068,107 | 712,806 | 4,908,356 |
| Net Margin | \$ (207,591) | \$ 25,935 | \$ (135,929) | \$ (73,131) | \$ (16,237) | \$ (406,948) |
| Capital | - | - | - | - | - | - |
| General Fund Support/ Transfer In | - | - | - | - | \$ - | - |

District Clinics Holdings, Inc.- Dental Statement of Revenues and Expenses

FOR THE ELEVENTH MONTH ENDED AUGUST 31, 2019

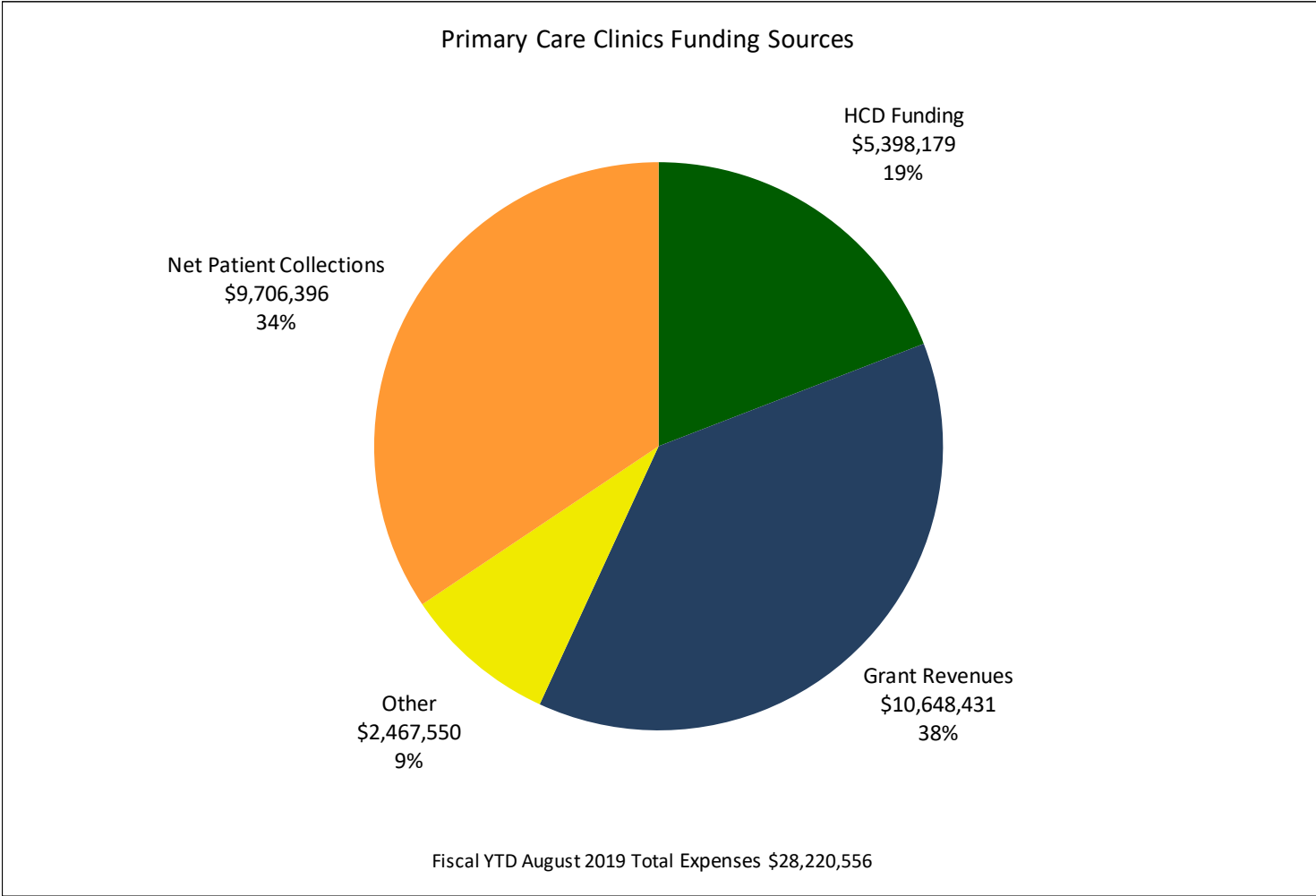
| Current Month | | | | | | | Fiscal Year To Date | | | | | | |
|-------------------------------------|----------|----------|----------|------------|-----------|------------|---------------------|-----------|-----------|----------|------------|-------------|----------|
| Actual | Budget | Variance | % | Prior Year | Variance | % | Actual | Budget | Variance | % | Prior Year | Variance | % |
| 356,693 | 402,489 | (45,797) | (11.4%) | 349,690 | 7,002 | 2.0% | 3,702,185 | 4,021,373 | (319,189) | (7.9%) | 3,623,212 | 78,973 | 2.2% |
| 73,200 | 84,029 | 10,829 | 12.9% | (124,551) | (197,751) | 158.8% | 809,549 | 839,555 | 30,006 | 3.6% | 989,257 | 179,708 | 18.2% |
| 198,833 | 187,062 | (11,771) | (6.3%) | 151,304 | (47,529) | (31.4%) | 1,755,380 | 1,868,989 | 113,609 | 6.1% | 1,408,725 | (346,655) | (24.6%) |
| (43,125) | 17,611 | 60,736 | 344.9% | 400,106 | 443,231 | 110.8% | 94,820 | 175,958 | 81,138 | 46.1% | 381,306 | 286,486 | 75.1% |
| 228,908 | 288,702 | 59,794 | 20.7% | 426,859 | 197,951 | 46.4% | 2,659,749 | 2,884,502 | 224,753 | 7.8% | 2,779,288 | 119,539 | 4.3% |
| 178,225 | 89,241 | 88,984 | 99.7% | 241,209 | (62,984) | (26.1%) | 1,570,059 | 981,647 | 588,412 | 59.9% | 3,156,321 | (1,586,262) | (50.3%) |
| 306,010 | 203,028 | 102,982 | 50.7% | 164,040 | 141,969 | 86.5% | 2,612,494 | 2,118,518 | 493,976 | 23.3% | 4,000,245 | (1,387,751) | (34.7%) |
| 85.79% | 50.44% | | | 46.91% | | | 70.57% | 52.68% | | 110.41% | | | |
| 19,778 | 109,872 | (90,094) | (82.0%) | 196,992 | (177,214) | (90.0%) | 1,888,681 | 1,677,744 | 210,937 | 12.6% | 1,385,848 | 502,834 | 36.3% |
| - | 2,833 | (2,833) | (100.0%) | - | - | 0.0% | 233 | 31,163 | (30,930) | (99.3%) | 34,000 | (33,767) | (99.3%) |
| 19,778 | 112,705 | (92,927) | (82.5%) | 196,992 | (177,214) | (90.0%) | 1,888,914 | 1,708,907 | 180,007 | 10.5% | 1,419,848 | 469,067 | 33.0% |
| 325,787 | 315,733 | 10,054 | 3.2% | 361,032 | (35,245) | (9.8%) | 4,501,408 | 3,827,425 | 673,983 | 17.6% | 5,420,092 | (918,684) | (16.9%) |
| <i>Direct Operational Expenses:</i> | | | | | | | | | | | | | |
| 216,012 | 255,805 | 39,793 | 15.6% | 231,716 | 15,704 | 6.8% | 2,539,318 | 2,699,133 | 159,815 | 5.9% | 2,425,376 | (113,942) | (4.7%) |
| 65,397 | 74,410 | 9,013 | 12.1% | 67,028 | 1,630 | 2.4% | 730,519 | 784,679 | 54,160 | 6.9% | 714,699 | (15,820) | (2.2%) |
| 18,237 | 10,369 | (7,868) | (75.9%) | 6,892 | (11,345) | (164.6%) | 100,419 | 126,493 | 26,074 | 20.6% | 101,433 | 1,015 | 1.0% |
| 16,032 | 29,677 | 13,645 | 46.0% | 16,352 | 321 | 2.0% | 233,842 | 287,856 | 54,014 | 18.8% | 278,851 | 45,009 | 16.1% |
| 18,168 | 10,799 | (7,369) | (68.2%) | 1,531 | (16,637) | (1,086.4%) | 137,123 | 119,449 | (17,674) | (14.8%) | 30,075 | (107,048) | (355.9%) |
| - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | - | - | 0.0% |
| - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | - | - | 0.0% |
| 35 | 2,071 | 2,036 | 98.3% | 30 | (5) | (17.1%) | 1,337 | 20,095 | 18,758 | 93.3% | 10,977 | 9,640 | 87.8% |
| 1,439 | 2,178 | 739 | 33.9% | 9,007 | 7,568 | 84.0% | 49,879 | 56,252 | 6,373 | 11.3% | 61,682 | 11,802 | 19.1% |
| 26,639 | 24,393 | (2,246) | (9.2%) | 32,425 | 5,786 | 17.8% | 289,507 | 289,711 | 204 | 0.1% | 366,734 | 77,228 | 21.1% |
| 1,640 | 748 | (892) | (119.2%) | 940 | (699) | (74.4%) | 11,125 | 8,228 | (2,897) | (35.2%) | 9,128 | (1,997) | (21.9%) |
| 4,303 | 3,140 | (1,163) | (37.0%) | 10,123 | 5,819 | 57.5% | 30,374 | 37,628 | 7,254 | 19.3% | 40,202 | 9,827 | 24.4% |
| 31 | 59 | 28 | 47.5% | 75 | 44 | 58.7% | 462 | 649 | 187 | 28.8% | 945 | 482 | 51.1% |
| 367,932 | 413,649 | 45,717 | 11.1% | 376,118 | 8,186 | 2.2% | 4,123,905 | 4,430,173 | 306,268 | 6.9% | 4,040,102 | (83,804) | (2.1%) |
| Net Performance before | | | | | | | | | | | | | |
| (42,145) | (97,916) | 55,771 | (57.0%) | (15,086) | (27,058) | 179.4% | 377,503 | (602,748) | 980,251 | (162.6%) | 1,379,991 | (1,002,488) | (72.6%) |

District Clinics Holdings, Inc.- Dental Statement of Revenues and Expenses

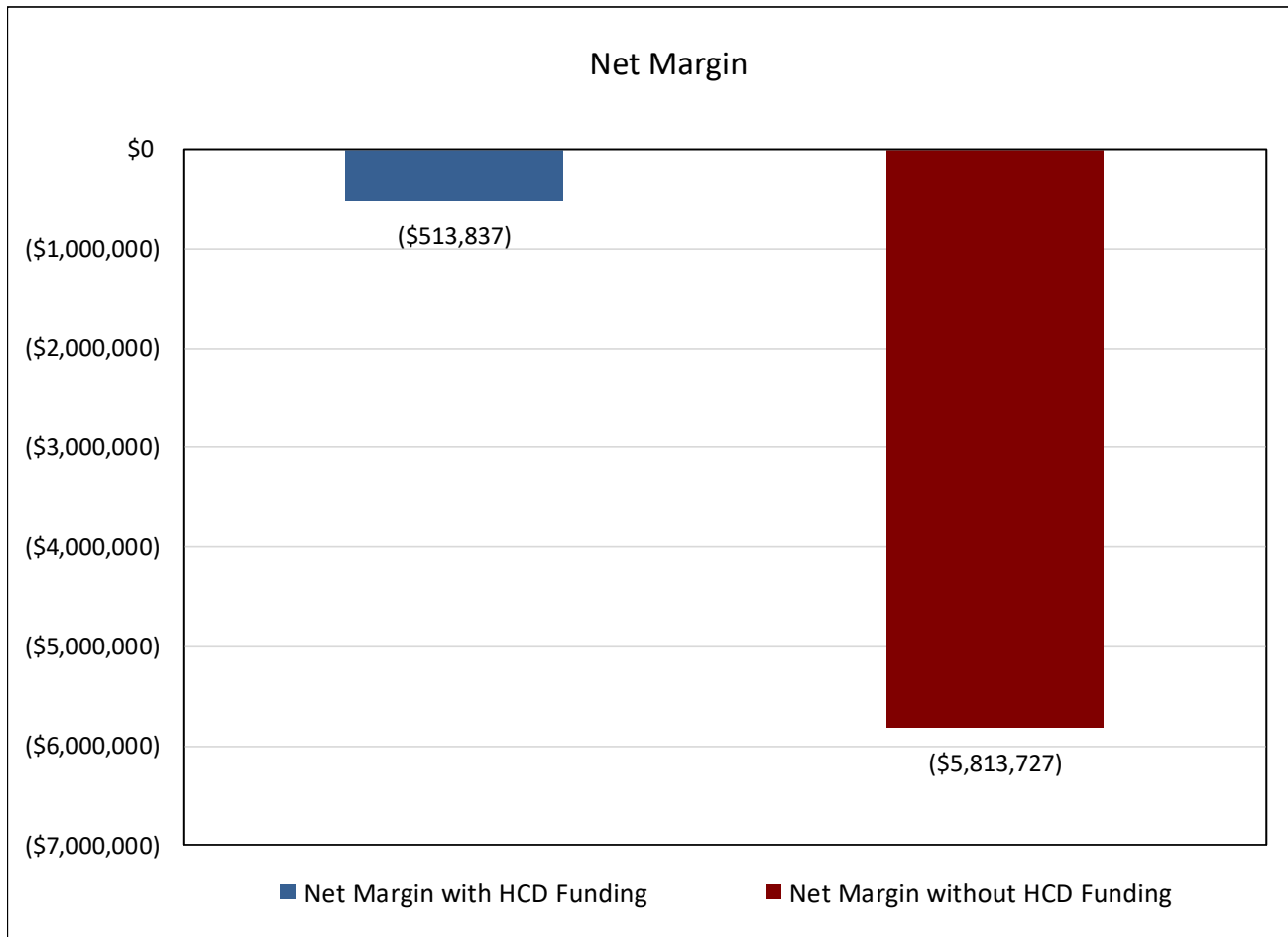
FOR THE ELEVENTH MONTH ENDED AUGUST 31, 2019

| Current Month | | | | | | | Fiscal Year To Date | | | | | | |
|------------------------------|--------------|-----------|----------|-------------|-------------|----------|---------------------|----------------|--------------|---------|------------|--------------|----------|
| Actual | Budget | Variance | % | Prior Year | Variance | % | Actual | Budget | Variance | % | Prior Year | Variance | % |
| 3,304 | 15,743 | 12,439 | 79.0% | 11,210 | 7,906 | 70.5% | 37,529 | 166,020 | 128,491 | 77.4% | 135,552 | 98,022 | 72.3% |
| <i>Overhead Allocations:</i> | | | | | | | | | | | | | |
| 498 | 2,494 | 1,996 | 80.0% | 2,181 | 1,683 | 77.2% | 5,497 | 27,434 | 21,937 | 80.0% | 23,804 | 18,307 | 76.9% |
| 19,429 | 18,872 | (557) | (2.9%) | 9,070 | (10,359) | (114.2%) | 207,592 | 207,592 | - | 0.0% | 105,728 | (101,864) | (96.3%) |
| 1,034 | 1,090 | 56 | 5.1% | 1,138 | 104 | 9.1% | 11,353 | 11,990 | 637 | 5.3% | 7,554 | (3,800) | (50.3%) |
| 4,038 | 2,294 | (1,744) | (76.0%) | 2,519 | (1,520) | (60.3%) | 25,234 | 25,234 | - | 0.0% | 37,289 | 12,055 | 32.3% |
| 3,104 | 4,887 | 1,783 | 36.5% | 5,191 | 2,087 | 40.2% | 51,959 | 53,757 | 1,798 | 3.3% | 59,483 | 7,524 | 12.6% |
| 7,009 | 6,801 | (208) | (3.1%) | 8,183 | 1,174 | 14.4% | 74,811 | 74,811 | - | 0.0% | 77,053 | 2,242 | 2.9% |
| 2,497 | 2,497 | - | 0.0% | 1,966 | (531) | (27.0%) | 27,467 | 27,467 | - | 0.0% | 24,984 | (2,483) | (9.9%) |
| 1,767 | 1,655 | (112) | (6.8%) | 1,449 | (319) | (22.0%) | 14,172 | 18,205 | 4,033 | 22.2% | 15,815 | 1,643 | 10.4% |
| 6,730 | 2,294 | (4,436) | (193.4%) | 1,353 | (5,377) | (397.5%) | 20,294 | 25,234 | 4,940 | 19.6% | 13,610 | (6,684) | (49.1%) |
| - | 280 | 280 | 100.0% | 292 | 292 | 100.0% | 1,117 | 3,080 | 1,963 | 63.7% | 6,757 | 5,640 | 83.5% |
| 7,743 | 6,842 | (901) | (13.2%) | 5,627 | (2,116) | (37.6%) | 65,108 | 75,262 | 10,154 | 13.5% | 62,238 | (2,871) | (4.6%) |
| 2,292 | 2,577 | 285 | 11.1% | 2,149 | (143) | (6.6%) | 19,908 | 28,347 | 8,439 | 29.8% | 17,380 | (2,528) | (14.5%) |
| 25,251 | 19,544 | (5,707) | (29.2%) | 20,247 | (5,004) | (24.7%) | 208,625 | 214,984 | 6,359 | 3.0% | 191,643 | (16,982) | (8.9%) |
| - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 5,050 | 5,050 | 100.0% |
| 550 | 533 | (17) | (3.1%) | 853 | 303 | 35.6% | 5,409 | 5,863 | 454 | 7.7% | 8,372 | 2,963 | 35.4% |
| 1,015 | 1,195 | 180 | 15.0% | 844 | (172) | (20.3%) | 8,376 | 13,145 | 4,769 | 36.3% | 13,470 | 5,094 | 37.8% |
| 82,956 | 73,855 | (9,101) | (12.3%) | 63,060 | (19,896) | (31.6%) | 746,922 | 812,405 | 65,484 | 8.1% | 670,228 | (76,694) | (11.4%) |
| 454,192 | 503,247 | 49,055 | 9.7% | 450,388 | (3,804) | (0.8%) | 4,908,356 | 5,408,598 | 500,242 | 9.2% | 4,845,881 | (62,475) | (1.3%) |
| \$ (128,405) | \$ (187,514) | \$ 59,110 | (31.5%) | \$ (89,356) | \$ (39,048) | 43.7% | \$ (406,948) | \$ (1,581,173) | \$ 1,174,225 | (74.3%) | \$ 574,211 | \$ (981,159) | (170.9%) |
| - | - | - | 0.0% | - | - | 0.0% | - | 771,688 | 771,688 | 100.0% | - | - | 0.0% |
| \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | 0.0% |

| Clinic Visits - Adults and Pediatrics | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Current Year | Current YTD | %Var to | Prior Year |
|--|---------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|----------------|----------------|----------------|----------------|
| | | | | | | | | | | | | | Total | Budget | Budget | Total |
| West Palm Beach | 1,661 | 1,289 | 1,312 | 1,734 | 1,628 | 1,447 | 1,798 | 1,754 | 1,552 | 1,895 | 1,673 | - | 17,743 | 18,318 | (3.1%) | 17,465 |
| Delray | 1,355 | 1,162 | 1,134 | 1,180 | 1,212 | 1,356 | 1,283 | 1,312 | 1,311 | 1,306 | 1,324 | - | 13,935 | 16,535 | (15.7%) | 14,610 |
| Lantana | 1,411 | 1,309 | 1,261 | 1,314 | 1,409 | 1,424 | 1,524 | 1,505 | 1,434 | 1,476 | 1,641 | - | 15,708 | 17,600 | (10.8%) | 14,073 |
| Belle Glade | 1,030 | 790 | 839 | 934 | 806 | 850 | 949 | 819 | 668 | 689 | 951 | - | 9,325 | 8,993 | 3.7% | 9,461 |
| Jerome Golden Center | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.0% | 2,415 |
| Lewis Center | 267 | 233 | 229 | 239 | 246 | 227 | 277 | 271 | 239 | 269 | 219 | - | 2,716 | 2,503 | 8.5% | 2,418 |
| Lake Worth & Women's Health Care | 1,608 | 1,153 | 1,104 | 1,214 | 1,130 | 1,466 | 1,483 | 1,454 | 1,299 | 1,505 | 1,440 | - | 14,856 | 18,024 | (17.6%) | 16,404 |
| Jupiter Clinic | 421 | 457 | 418 | 467 | 483 | 502 | 565 | 555 | 522 | 499 | 467 | - | 5,356 | 6,024 | (11.1%) | 5,489 |
| West Boca & Women's Health Care | 1,009 | 861 | 781 | 923 | 815 | 900 | 984 | 877 | 850 | 921 | 900 | - | 9,821 | 7,941 | 23.7% | 7,702 |
| Mobile Van | 239 | 186 | 119 | 201 | 200 | 159 | 143 | 151 | 183 | 180 | 167 | - | 1,928 | 2,085 | (7.5%) | 225 |
| Suboxone | 361 | 289 | 222 | 301 | 415 | 476 | 611 | 601 | 556 | 622 | 573 | - | 5,027 | 3,306 | 52.1% | 3,515 |
| Total Clinic Visits | 9,362 | 7,729 | 7,419 | 8,507 | 8,344 | 8,807 | 9,617 | 9,299 | 8,614 | 9,362 | 9,355 | - | 96,415 | 101,329 | (4.8%) | 93,777 |
| Dental Visits | | | | | | | | | | | | | | | | |
| West Palm Beach | 918 | 722 | 704 | 800 | 792 | 839 | 873 | 813 | 802 | 854 | 889 | - | 9,006 | 10,205 | (11.7%) | 9,570 |
| Lantana | 653 | 508 | 468 | 616 | 630 | 717 | 646 | 672 | 669 | 787 | 698 | - | 7,064 | 10,502 | (32.7%) | 7,770 |
| Delray | 676 | 522 | 446 | 503 | 535 | 644 | 675 | 574 | 612 | 702 | 577 | - | 6,466 | 7,804 | (17.1%) | 6,784 |
| Belle Glade | 406 | 260 | 230 | 259 | 275 | 292 | 377 | 337 | 329 | 398 | 367 | - | 3,530 | 4,203 | (16.0%) | 4,135 |
| Total Dental Visits | 2,653 | 2,012 | 1,848 | 2,178 | 2,232 | 2,492 | 2,571 | 2,396 | 2,412 | 2,741 | 2,531 | - | 26,066 | 32,714 | (20.3%) | 28,259 |
| Total Medical and Dental Visits | 12,015 | 9,741 | 9,267 | 10,685 | 10,576 | 11,299 | 12,188 | 11,695 | 11,026 | 12,103 | 11,886 | - | 122,481 | 134,043 | (8.6%) | 122,036 |
| Mental Health Counselors (non-billable) | | | | | | | | | | | | | | | | |
| West Palm Beach | 124 | 100 | 103 | 135 | 117 | 110 | 154 | 133 | 164 | 194 | 181 | - | 1,515 | 944 | 60.5% | 1,166 |
| Delray | 137 | 118 | 102 | 117 | 106 | 102 | 126 | 219 | 221 | 148 | 102 | - | 1,498 | 935 | 60.2% | 1,046 |
| Lantana | 467 | 414 | 368 | 433 | 383 | 265 | 423 | 885 | 467 | 511 | 454 | - | 5,070 | 2,545 | 99.2% | 1,864 |
| Belle Glade | 17 | 21 | 22 | 26 | 18 | 25 | 23 | 20 | 10 | 12 | 22 | - | 216 | 162 | 33.3% | 170 |
| Lewis Center | 268 | 219 | 192 | 235 | 232 | 253 | 283 | 208 | 198 | 215 | 207 | - | 2,510 | 1,072 | 134.1% | 1,586 |
| Lake Worth | 173 | 99 | 73 | 190 | 98 | 111 | 76 | 178 | 190 | 216 | 171 | - | 1,575 | 1,353 | 16.4% | 1,602 |
| Jupiter | - | - | - | - | - | - | - | - | - | - | - | - | - | 325 | (100.0%) | 315 |
| West Boca | - | - | - | - | - | - | - | - | - | - | - | - | - | 222 | (100.0%) | 239 |
| Mobile Van | - | - | - | 16 | 40 | 57 | 95 | 78 | 92 | 94 | 147 | - | 619 | - | 100.0% | 13 |
| Total Mental Health Screenings | 1,186 | 971 | 860 | 1,152 | 994 | 923 | 1,180 | 1,721 | 1,342 | 1,390 | 1,284 | - | 13,003 | 7,558 | 72.0% | 8,001 |

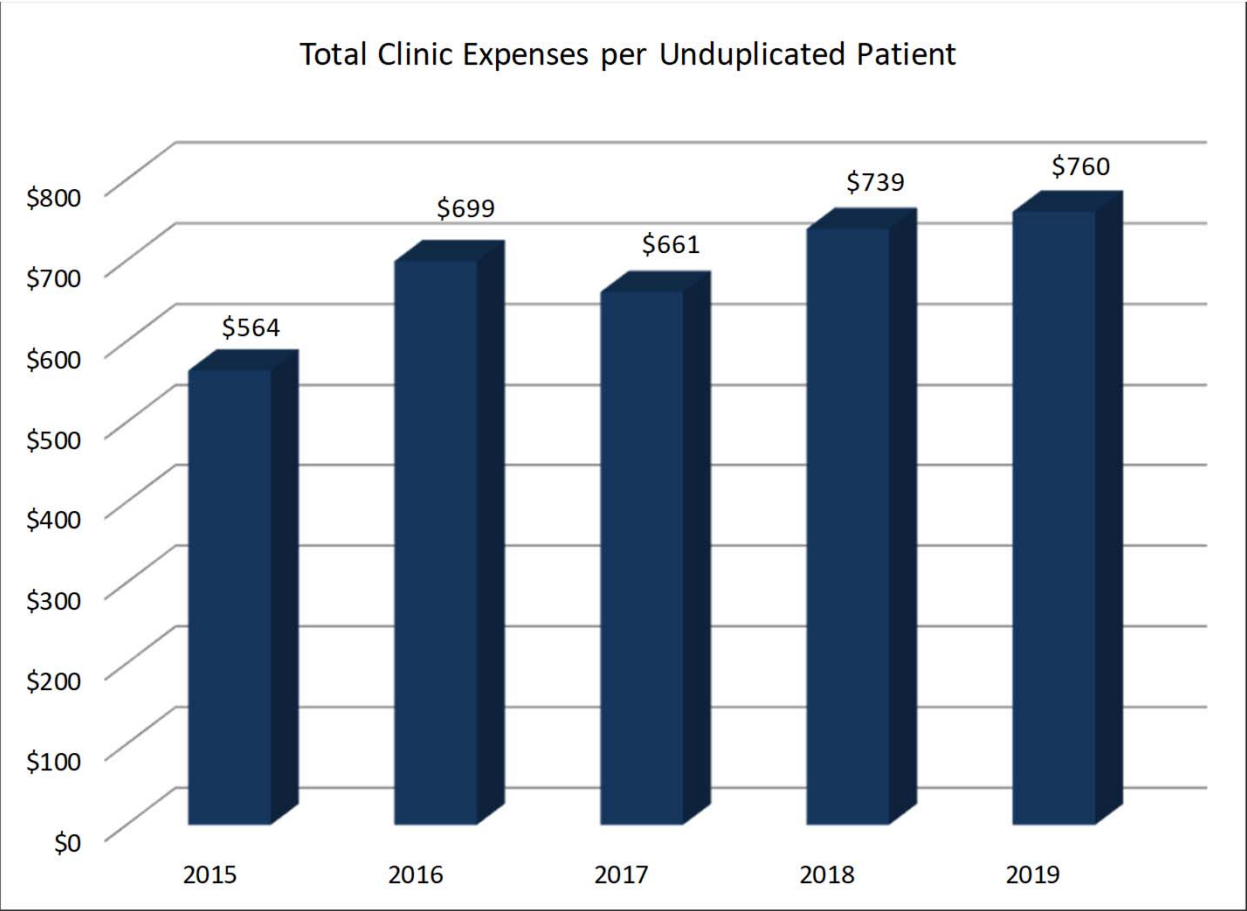


*Total expenses include overhead allocations and capital, and exclude depreciation.



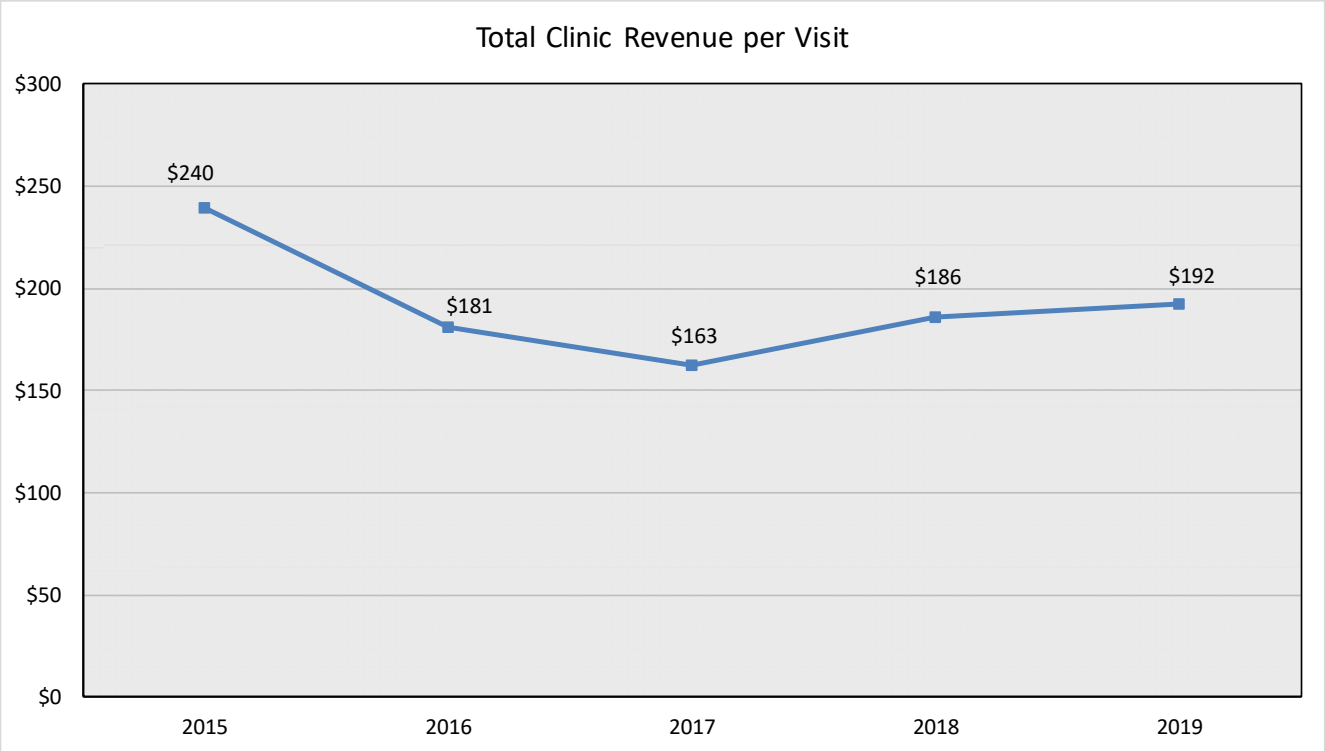
* Net Margin includes overhead allocations and capital, and excludes depreciation.

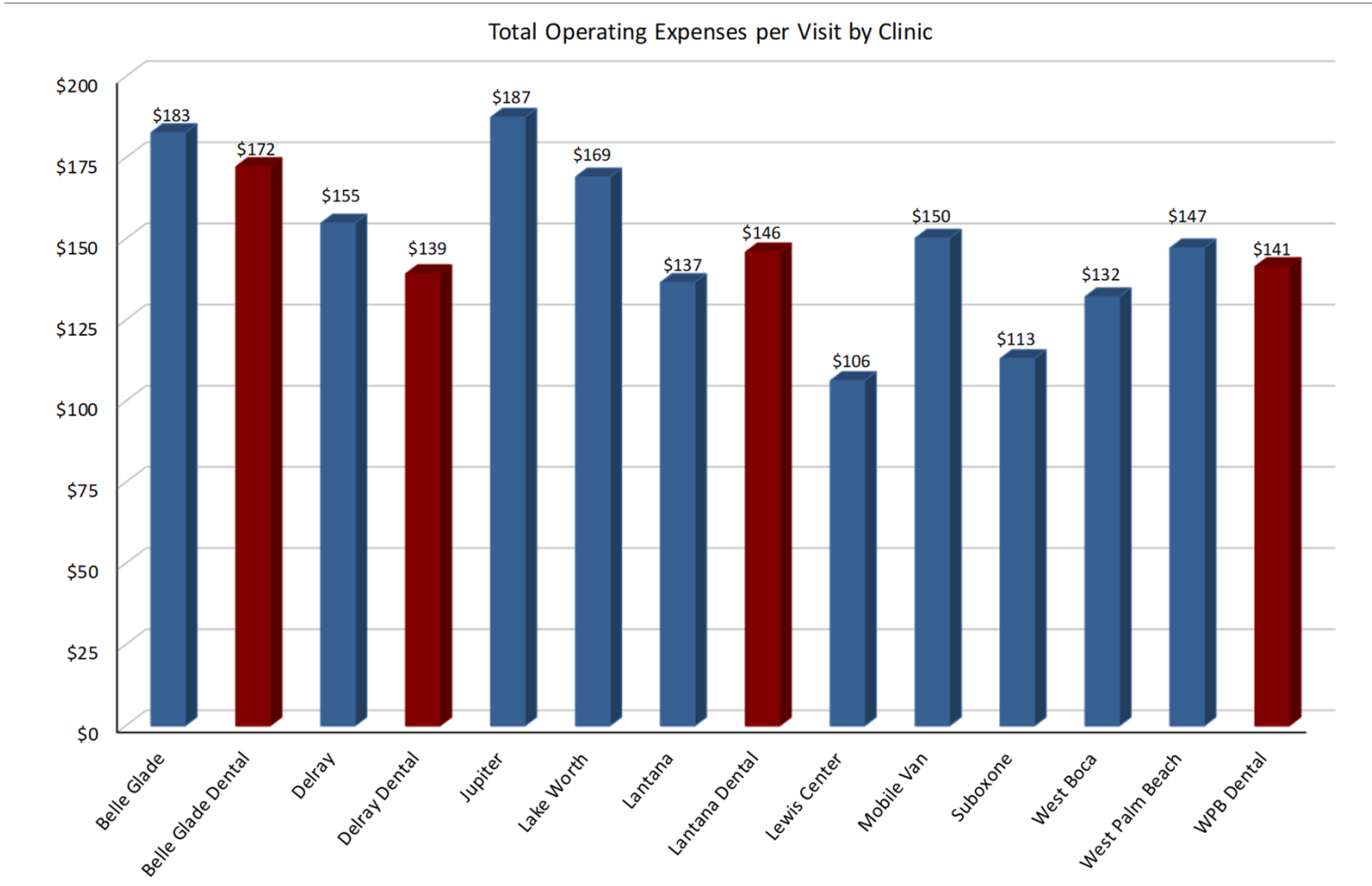
** HCD funding includes the District Cares Subsidy and General Fund Transfer In.



* 2019 data reflects fiscal year-to-date July expenses annualized.

** Expenses include overhead allocations and capital, and exclude depreciation.





*Based on fiscal year-to-date Augst 2019 total operating expenses.

** Visits for the medical clinics include medical and mental health visits.



C. L. Brumback

Primary Care Clinics

Health Care District Palm Beach County