

**West Volusia Hospital Authority**  
**WVHA BOARD OF COMMISSIONERS REGULAR MEETING**  
**November 15, 2018, 5:00 p.m.**  
**DeLand City Hall**  
**120 S. Florida Avenue, DeLand, FL**  
**AGENDA**

1. Call to Order
2. Opening Observance followed by a moment of silence
3. Approval of Proposed Agenda
4. Consent Agenda
  - A. Approval of Minutes October 18, 2018 Regular Meeting
5. Citizens Comments
6. Reporting Agenda
  - A. POMCO October Report – Written Submission
  - B. FQHC Report, Laurie Asbury, CEO, Northeast Florida Health Services, Inc. d/b/a/ Family Health Source (FHS) October Report
    1. Quarterly Prescription Audit, July, August, September 2018
7. Hospital Quarterly Report
  - A. Florida Hospital Fish – Rob Deininger, President and/or Eric Ostarly, CFO
  - B. Florida Hospital DeLand – Lorenzo Brown, CEO and/or Kyle Glass, CFO
8. Discussion Items
  - A. UMR Administrative Services Agreement (under current legal review)
  - B. Site Visit Write Ups 2017-2018
    1. Florida Department of Health – Dental Services
    2. Rising Against All Odds – Outreach/HIV/Aids Counseling
    3. Stewart-Marchman-Act (SMA) ARNP @ THND
    4. SMA-Homeless Program
    5. The House Next Door (THND)-Therapeutic Services
    6. The Neighborhood Center (TNC)-Outreach Services
    7. Community Legal Services of Mid-Florida
    8. Hispanic Health Initiative
  - C. Check Signing Schedule Bi-Monthly Accounts Payable 2019
  - D. Emergency Medicine Professionals, P.A. (EMPros) letter dated 10/15/2018 To Attorney Theodore W. Small (attached)
  - E. Good Samaritan Clinic 2018-2019 WVHA Funding
  - F. Follow Up Items
9. Finance Report
  - A. October Financials
10. Legal Update
11. Commissioner Comments
12. Adjournment

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**Board of Commissioners Regular Meeting**  
DeLand City Hall  
120 S. Florida Avenue, DeLand, FL  
October 18, 2018  
5:00 p.m.

**Those in Attendance:**

Commissioner Kathie D. Shepard  
Commissioner Barb Girtman  
Commissioner Andy Ferrari  
Commissioner Dolores Guzman  
Commissioner Judy Craig

**CAC Present:**

Voloria Manning  
Alissa Lapinsky

**Absent:**

Attorney for the Authority: Ted Small, Law Office of Theodore W. Small, P.A.

**Others Present:**

DeLand City Attorney: Darren Elkind, Law Offices Paul, Elkind, Branz, Kelton,  
Attorneys at Law  
Accountant for the Authority: Ron Cantlay, Dreggors, Rigsby & Teal (DRT)  
Administrative Support: Eileen Long, DRT

**Call to Order**

Chair Ferrari called the meeting to order. The meeting took place at DeLand City Hall, 120 S. Florida Avenue, DeLand, Florida, having been legally noticed in the Daytona Beach News-Journal, a newspaper of general circulation in Volusia County. Chair Ferrari opened the meeting with a moment of silence followed by the Pledge of Allegiance.

**Approval of Proposed Agenda**

**Motion 086 – 2018** Commissioner Girtman motioned to approve the agenda as presented. Commissioner Guzman seconded the motion.

**Consent Agenda**

**Approval of Minutes Final Budget Hearing September 27, 2018**  
**Approval of Minutes Regular Meeting September 27, 2018**

**Motion 087 – 2018** Commissioner Guzman motioned to approve the consent agenda. Commissioner Craig seconded the motion. The motion passed unanimously.

#### **Citizens Comments**

There were none.

#### **Reporting Agenda**

**UMR September Report – Written Submission**

**FQHC Report, Laurie Asbury, CEO, Northeast Florida Health Services, Inc.  
d/b/a Family Health Source (FHS) September Report**

#### **Discussion Items**

##### **WVHA Investment Policy Statement October 18, 2018**

**Motion 088 – 2018** Commissioner Craig motioned to accept the WVHA Investment Policy Statement October 18, 2018. Commissioner Guzman seconded the motion. The motion passed unanimously.

##### **Tentatively Scheduled Meetings 2019**

**Motion 089 – 2018** Commissioner Shepard motioned to approve the Tentatively Scheduled Meetings 2019 (attached). Commissioner Craig seconded the motion. The motion passed unanimously.

#### **Follow Up Items**

There were none.

#### **Financial Report**

Mr. Ron Cantlay, DRT reviewed for the Board the September financial statements (see attached).

**Motion 090 – 2018** Commissioner Girtman motioned to pay bills totaling \$2,169,665.02 (see attached). Commissioner Guzman seconded the motion. The motion passed unanimously.

#### **Legal Update**

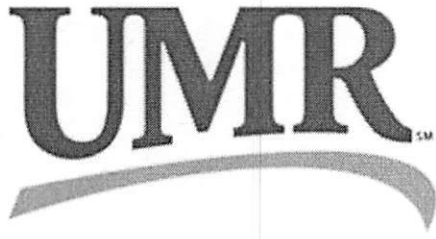
Chair Ferrari thanked Mr. Darren Elkind for sitting in on tonight's Board Meeting.

### **Commissioner Comments**

There being no further business to come before the Board, the meeting was adjourned.

Adjournment

Andy Ferrari, Chair



UMR

November 15, 2018

Submission Report for WVHA Board Members

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## Enrollment Processing

Applications Processed by Fiscal Year for the Period of 10/1/2018 to Present

### Applications Processed 10/01/2018 - Present

FiscalYr	Month Received	APPROVED	DENIED	PENDING	Grand Total	Approval Percentage
FY1819	201810	235	6	44	285	82.46%
	201811					
	201812					
	201901					
	201902					
	201903					
	201904					
	201905					
	201906					
	201907					
	201908					
	201909					
Grand Total		235	6	44	285	82.46%

Fiscal Year	Applications Processed	Average Approval Percentage
FY1516	2670	82.28%
FY1617	3963	86.60%
FY1718	4247	90.65%
FY1819	285	82.46%
Based on Fiscal year		

Applications Processed by Fiscal Year – Approval Percentage

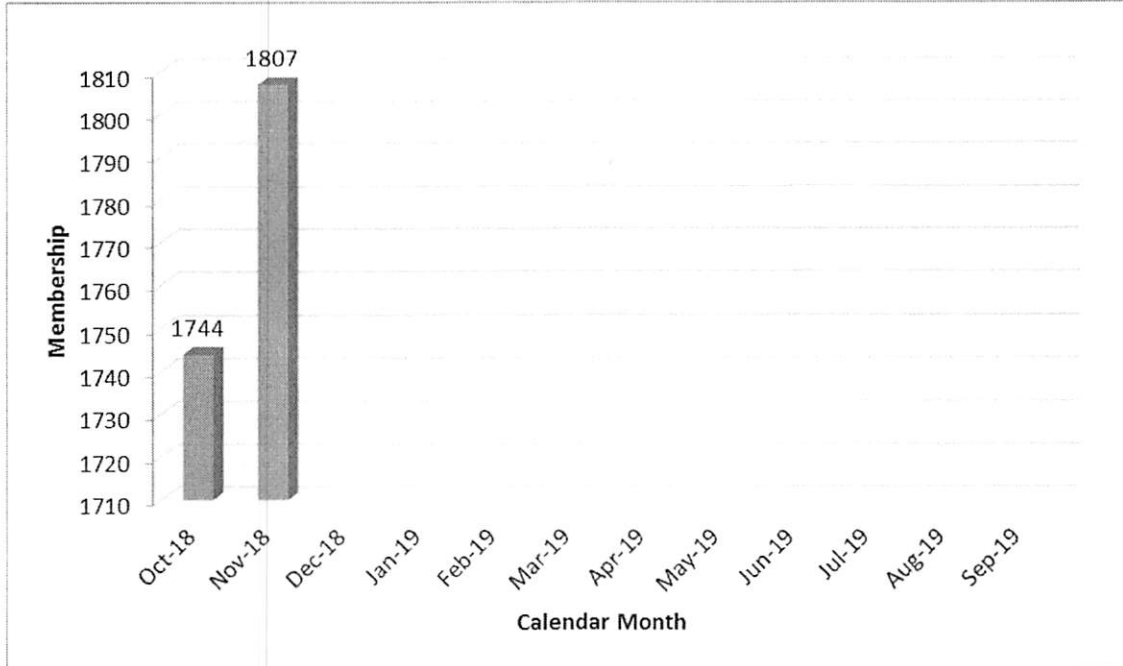
## Enrollment Applications – Denial Summary Report

Period	Approved		Denied		Pending		Total
	Apps	Pctg	Apps	Pctg	Apps	Pctg	
FY1819	235	82.46%	6	2.11%	44	15.44%	285
201810	235	82.46%	6	2.11%	44	15.44%	285
Active Eligible	235	100.00%		0.00%		0.00%	235
Declined - Member Exceeds Asset Level		0.00%		0.00%		0.00%	0
Declined - ACA PREM COST <8% INCOME		0.00%		0.00%		0.00%	0
Declined - Member Exceeds Income Level		0.00%	5	0.00%		0.00%	5
Declined - MEMBER HAS MEDICAID COVERAGE		0.00%		0.00%		0.00%	0
Declined - MEMBER HAS OTHER COVERAGE		0.00%	1	0.00%		0.00%	1
Declined - Req'd Documentation Missing		0.00%		0.00%		0.00%	0
Declined - Multiple Reasons		0.00%		0.00%		0.00%	0
Pending - Multiple Reasons		0.00%		0.00%	44	0.00%	44
Pending - Unknown		0.00%		0.00%		0.00%	0
TRM - MEMBER HAS MEDICAID COVERAGE		0.00%		0.00%		0.00%	0

Note that because patients can and do become eligible and/or terminate every day of the month, when reporting by month, the most current status only will be reflected on the monthly reports. If a member is approved but then is denied/termed in the same or subsequent month, the status of denied/termed will be reported and the approved status will be removed.



### WVHA Health Card Program Eligibility – by Calendar Month – as of November 1, 2018

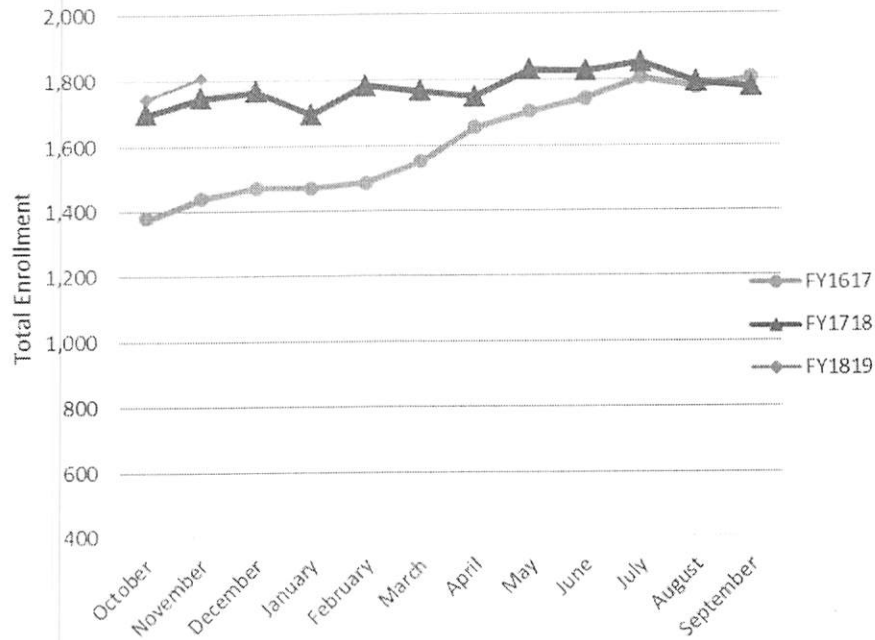


Eligibility reported above reflects eligibility as of the first of each month.

As of November 1, 2018, total program eligibility was 1,807 patients.

### WVHA Enrollment by Fiscal Year – as of November 1, 2018

WVHA Enrollment By Fiscal Year	
Month of Fiscal Year	FY1819
October	1,744
November	1,807
December	
January	
February	
March	
April	
May	
June	
July	
August	
September	
Grand Total	3,551



## Medical and Prescription Drug Claim Data

Pharmacy Claims by Fiscal Year by Service Month (Month Prescription Filled)

Month	FY1718				
	Drug Costs	Dispensing	Total Costs	Total Rx's Filled	Avg Cost Per Rx
		Fee Less Copayments			
October	\$28,023.60	\$28,242.00	\$56,265.60	3,138	\$17.93
November	\$30,535.76	\$29,013.60	\$59,549.36	3,140	\$18.96
December	\$30,023.30	\$29,937.60	\$59,960.90	3,240	\$18.51
January	\$33,323.55	\$33,504.24	\$66,827.79	3,626	\$18.43
February	\$35,473.99	\$28,080.36	\$63,554.35	3,039	\$20.91
March	\$24,573.77	\$28,847.28	\$53,421.05	3,122	\$17.11
April	\$31,246.34	\$30,214.80	\$61,461.14	3,270	\$18.80
May	\$30,697.99	\$33,125.40	\$63,823.39	3,585	\$17.80
June	\$26,549.76	\$27,267.24	\$53,817.00	2,951	\$18.24
July	\$22,462.34	\$26,324.76	\$48,787.10	2,849	\$17.12
August	\$27,429.06	\$30,464.28	\$57,893.34	3,297	\$17.56
September	\$19,006.70	\$23,728.32	\$42,735.02	2,568	\$16.64
Grand Total	\$339,346.16	\$348,749.88	\$688,096.04	37,825	\$18.19

Combined Medical Costs (as of Claims Payment through 10/31/2018)

Fiscal Year	Hospital	Lab	PCP	Specialty	Facility Physicians	Pharmacy	Total Costs	Member Months	Overall Per Member Per Month (PMPM)	Hospital PMPM	Lab PMPM	PCP PMPM	Specialty PMPM	Pharmacy PMPM
<b>FY1718</b>	<b>\$4,331,827.84</b>	<b>\$404,752.79</b>	<b>\$858,598.43</b>	<b>\$2,591,811.18</b>	<b>\$219,119.20</b>	<b>\$702,788.73</b>	<b>\$9,108,898.17</b>	<b>21,316</b>	<b>\$427.33</b>	<b>\$203.22</b>	<b>\$18.99</b>	<b>\$40.28</b>	<b>\$121.59</b>	<b>\$32.97</b>
October	\$10,389.55	\$35,420.15	\$85,987.32	\$232,914.44	\$0.00	\$78,516.08	\$443,227.54	1,746	\$253.85	\$5.95	\$20.29	\$49.25	\$133.40	\$44.97
November	\$361,649.05	\$29,218.95	\$53,194.52	\$217,766.01	\$61,136.37	\$56,265.60	\$779,230.50	1,764	\$441.74	\$205.02	\$16.56	\$30.16	\$123.45	\$31.90
December	\$705,844.67	\$27,539.17	\$76,332.99	\$261,402.14	\$0.00	\$59,549.36	\$1,130,668.33	1,696	\$666.67	\$416.18	\$16.24	\$45.01	\$154.13	\$35.11
January	\$637,532.80	\$26,904.28	\$67,881.20	\$174,158.48	\$0.00	\$59,960.90	\$966,437.66	1,782	\$542.33	\$357.76	\$15.10	\$38.09	\$97.73	\$33.65
February	\$518,582.95	\$30,585.42	\$78,140.00	\$227,436.74	\$0.00	\$66,827.79	\$921,572.90	1,765	\$522.14	\$293.81	\$17.33	\$44.27	\$128.86	\$37.86
March	\$401,349.57	\$27,713.74	\$62,016.76	\$166,832.58	\$0.00	\$63,554.35	\$721,467.00	1,749	\$412.50	\$229.47	\$15.85	\$35.46	\$95.39	\$36.34
April	\$360,239.19	\$33,173.04	\$70,715.50	\$209,074.16	\$97,588.57	\$53,421.05	\$824,211.51	1,828	\$450.88	\$197.07	\$18.15	\$38.68	\$114.37	\$29.22
May	\$531,118.52	\$54,540.42	\$116,513.00	\$323,132.18	\$60,325.84	\$61,461.14	\$1,147,091.10	1,824	\$628.89	\$291.18	\$29.90	\$63.88	\$177.16	\$33.70
June	\$451,494.40	\$33,901.24	\$67,456.54	\$246,386.22	\$68.42	\$53,817.00	\$853,123.82	1,851	\$460.90	\$243.92	\$18.32	\$36.44	\$133.11	\$29.07
July	\$0.00	\$0.00	\$232.86	\$0.00	\$0.00	\$48,787.10	\$49,019.96	1,791	\$27.37	\$0.00	\$0.00	\$0.13	\$0.00	\$27.24
August	-\$14,911.23	\$43,144.82	\$72,337.46	\$210,124.77	\$0.00	\$57,893.34	\$368,589.16	1,776	\$207.54	-\$8.40	\$24.29	\$40.73	\$118.31	\$32.60
September	\$368,538.37	\$62,611.56	\$107,790.28	\$322,583.46	\$0.00	\$42,735.02	\$904,258.69	1,744	\$518.50	\$211.32	\$35.90	\$61.81	\$184.97	\$24.50
<b>Grand Total</b>	<b>\$4,331,827.84</b>	<b>\$404,752.79</b>	<b>\$858,598.43</b>	<b>\$2,591,811.18</b>	<b>\$219,119.20</b>	<b>\$702,788.73</b>	<b>\$9,108,898.17</b>	<b>21,316</b>	<b>\$427.33</b>	<b>\$203.22</b>	<b>\$18.99</b>	<b>\$40.28</b>	<b>\$121.59</b>	<b>\$32.97</b>

Fiscal Year	Hospital	Lab	PCP	Specialty	Facility Physicians	Pharmacy	Total Costs	Member Months	Overall Per Member Per Month (PMPM)	Hospital PMPM	Lab PMPM	PCP PMPM	Specialty PMPM	Pharmacy PMPM
<b>FY1819</b>	<b>\$14,319.08</b>	<b>\$64,081.46</b>	<b>\$124,186.81</b>	<b>\$351,047.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$553,635.19</b>	<b>1,807</b>	<b>\$306.38</b>	<b>\$7.92</b>	<b>\$35.46</b>	<b>\$68.73</b>	<b>\$194.27</b>	<b>\$0.00</b>
October	\$14,319.08	\$64,081.46	\$124,186.81	\$351,047.84	\$0.00		\$553,635.19	1,807	\$306.38	\$7.92	\$35.46	\$68.73	\$194.27	\$0.00
November							\$0.00							
December							\$0.00							
January							\$0.00							
February							\$0.00							
March							\$0.00							
April							\$0.00							
May							\$0.00							
June							\$0.00							
July							\$0.00							
August							\$0.00							
September							\$0.00							
<b>Grand Total</b>	<b>\$14,319.08</b>	<b>\$64,081.46</b>	<b>\$124,186.81</b>	<b>\$351,047.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$553,635.19</b>	<b>1,807</b>	<b>\$306.38</b>	<b>\$7.92</b>	<b>\$35.46</b>	<b>\$68.73</b>	<b>\$194.27</b>	<b>\$0.00</b>

Medical and pharmacy costs are reported on a paid basis

PCP Encounter Claims by Clinic by Month (as of Claims Payment through 10/31/2018)

Month	FY1819					Total
	NEFHS Deland	NEFHS Deltona	NEFHS Pierson	NEFHS Stone Street	NEFHS Daytona	
October	453	511	158	0	19	1,141
November						0
December						0
January						0
February						0
March						0
April						0
May						0
June						0
July						0
August						0
September						0
Grand Total	453	511	158	0	19	1,141

PCP encounter claims are reported on a paid basis

## Specialty Care Services by Specialty – Top 25 (October, 2018)

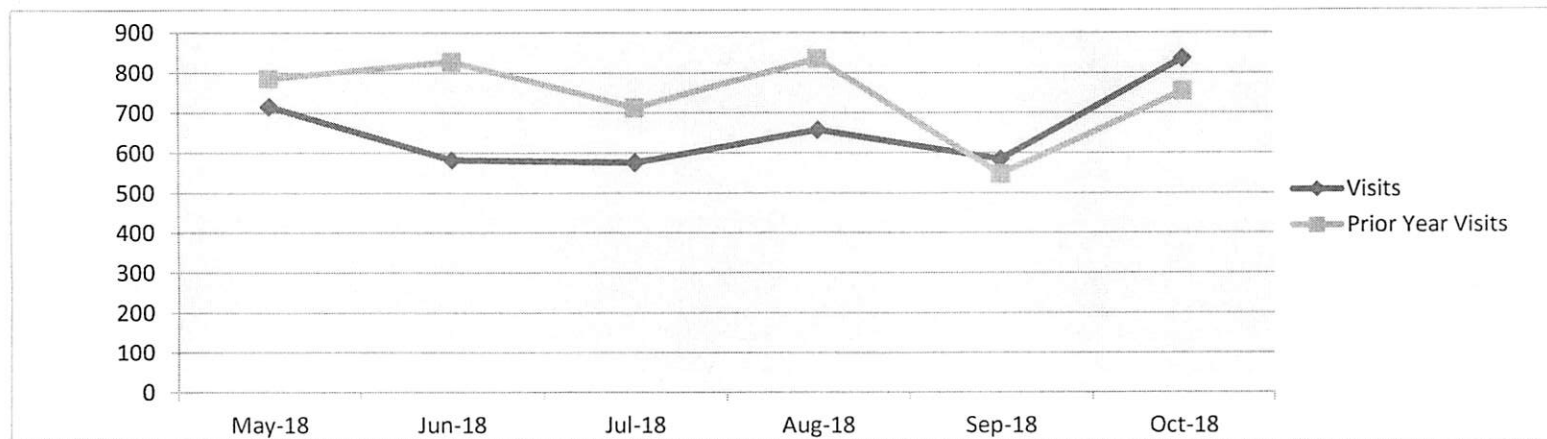
SPECIALTY CARE SERVICES BY SPECIALTY - TOP 25 FOR OCTOBER					
Order	SPECIALITY	Unique Patients	Claim Volume	Paid	Cost Per Patient
1	Hematology Oncology	53	183	\$ 56,783.96	\$ 310.29
2	Surgery Center	90	123	\$ 28,445.79	\$ 231.27
3	Radiology	442	833	\$ 27,950.63	\$ 33.55
4	Cardiovascular Diseases	82	142	\$ 23,802.95	\$ 167.63
5	Physical & Occupational Therapy	63	203	\$ 23,184.14	\$ 114.21
6	Internal Medicine	86	127	\$ 20,023.21	\$ 157.66
7	Gastroenterology	84	147	\$ 18,776.42	\$ 127.73
8	Pain Management	57	84	\$ 14,557.31	\$ 173.30
9	Pulmonary Medicine	61	139	\$ 12,835.75	\$ 92.34
10	Ophthalmology	66	86	\$ 12,090.90	\$ 140.59
11	Orthopedic Surgery	65	83	\$ 9,433.42	\$ 113.66
12	Anesthesiology	56	74	\$ 7,354.27	\$ 99.38
13	Obstetrics & Gynecology	32	45	\$ 6,948.88	\$ 154.42
14	Nurse Practitioner	61	72	\$ 6,833.08	\$ 94.90
15	Neurology	44	51	\$ 6,678.19	\$ 130.94
16	Dermatology	38	53	\$ 6,535.44	\$ 123.31
17	Infectious Diseases	38	88	\$ 6,366.63	\$ 72.35
18	Urology	40	48	\$ 6,304.68	\$ 131.35
19	Optometry	43	49	\$ 5,956.48	\$ 121.56
20	Pathology	14	26	\$ 5,672.07	\$ 218.16
21	CLINIC	25	53	\$ 4,988.63	\$ 94.13
22	Nurse Anesthetist	87	106	\$ 4,709.58	\$ 44.43
23	Nephrology	42	66	\$ 4,150.42	\$ 62.89
24	Cardiology	24	42	\$ 3,501.10	\$ 83.36
25	Social Worker	32	50	\$ 3,410.12	\$ 68.20



Northeast Florida Health Services  
October-18

Patient Visits

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
Visits	716	582	576	658	585	836
Prior Year Visits	785	828	713	835	548	754



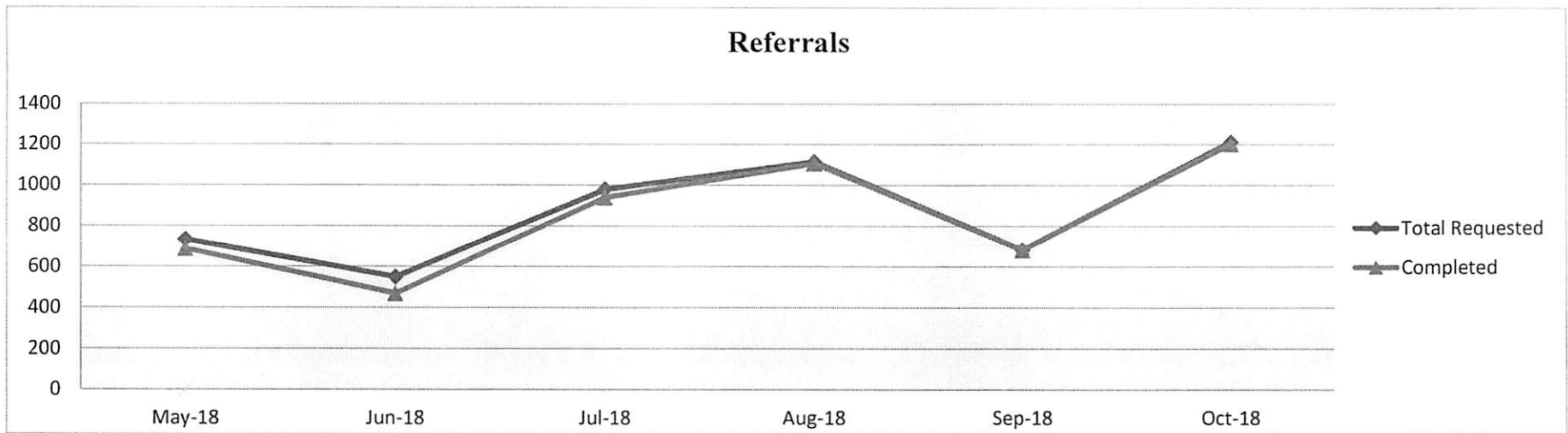
Patient Visits by Location

Location	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
Deland Medical	303	212	234	282	244	348
Deltona Medical	345	336	249	299	248	389
Pierson Medical	59	21	76	69	84	92
Daytona	9	13	17	8	9	7
Total	716	582	576	658	585	836

### Referrals

	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
NEFHS Providers (refer to footnote 1)	245	154	266	295	183	380
Internal Specialty Providers (refer to footnote 2)	487	396	712	820	500	832
Total	732	550	978	1115	683	1212
Outstanding NEFHS Providers	13	11	3	0	0	0
Outstanding Int. Speciality Providers	31	70	36	8	1	9
Completed	688	469	939	1107	682	1203
Total Requested	732	550	978	1115	683	1212

### Referrals



1 NEFHS provider referrals are generated by NEFHS PCP for imaging and durable medical equipment (DME).

2 Internal specialty provider referrals are generated by NEFHS PCP for consultation with a specialist.

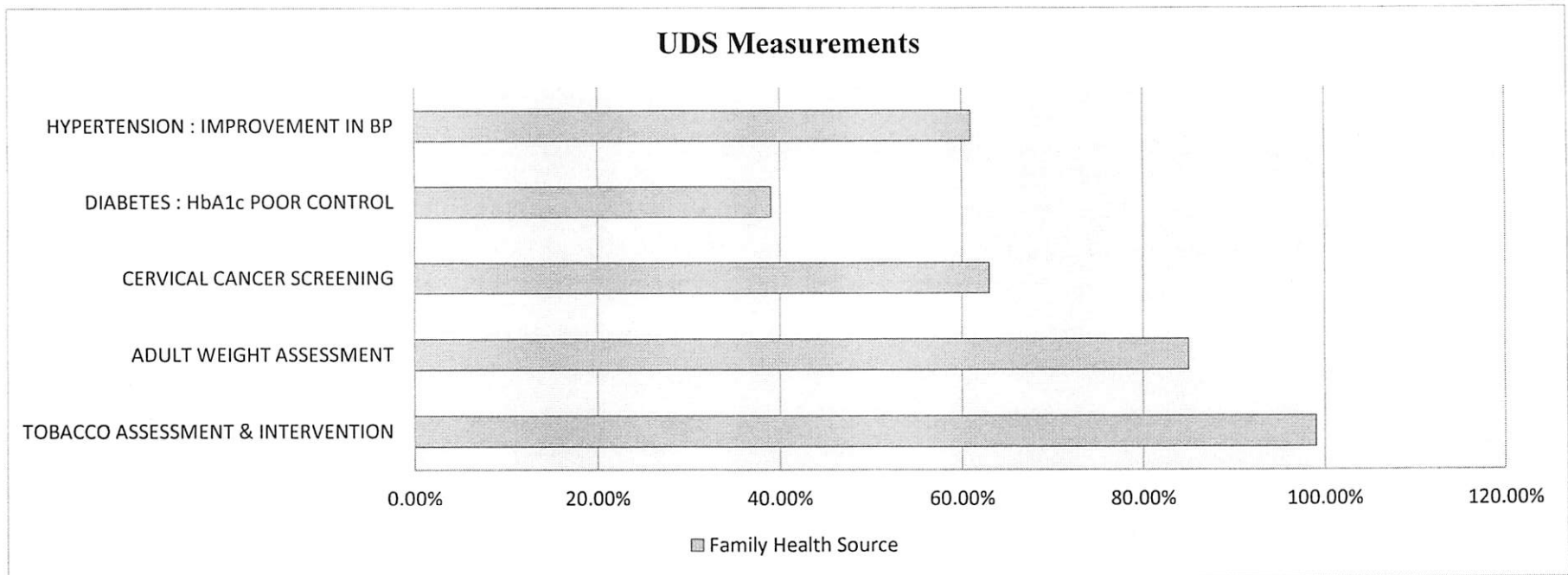
### Appointment Times

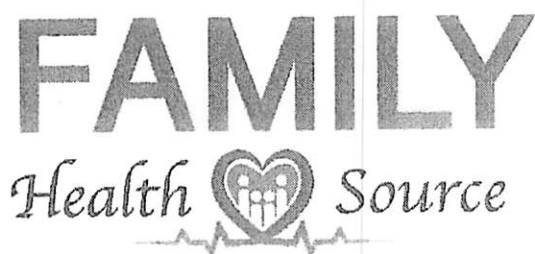
Location	Provider	Appointments
Daytona	Johnson	Same Day
DeLand	Kodish	Same Day
DeLand	Smith	Same Day
DeLand	Hoblick	Same Day
DeLand	Sanchez	Same Day
DeLand	Vasanji	Same Day
Deltona	Baldassarre	Same Day
Deltona	Rodriguez	Same Day
Deltona	Macalua	Same Day
Deltona	Mancini	Same Day
Pierson	Roberson	Same Day
Pierson	Kessack	Same Day



### UDS Measures

Clinical Measures for the month of October 2017	Family Health
TOBACCO ASSESSMENT & INTERVENTION	99.00%
ADULT WEIGHT ASSESSMENT	85.00%
CERVICAL CANCER SCREENING	63.00%
DIABETES : HbA1c POOR CONTROL	39.00%
HYPERTENSION : IMPROVEMENT IN BP	61.00%





"GROWING WELLNESS IN  
OUR COMMUNITIES"

WVHA Prescription Audit  
Apr 2018-Jun 2018

	Jul-18	Aug-18	Sep-18	Total
Total Scripts	2,849	3,297	2,568	8,714
Script Sample	20	20	20	60
Specialist Scripts	4	3	5	12
Total Acute Scripts	2	4	1	7
Total Chronic Scripts	18	16	19	53
Total Rx Filled Incorrectly	0	0	0	0

\* All 30 chronic scripts written and filled for 90 days or more.

Total Chronic Script in Lot	
Scripts filled in error	0
Rx Fill Fee	\$10.24
Total Overage	\$0.00

Pierson	Deltona	DeLand	Daytona	DeLand-Pediatrics	Administration
216 N. Frederick St. Pierson, FL 32180 386-749-9449 Fax: 386-749-9447	2160 Howland Blvd. Deltona, FL 32738 386-532-0515 Fax: 386-532-0516	844 W. Plymouth Ave. DeLand, FL 32720 386-738-2422 Fax: 386-738-2423	801 Beville Rd. Daytona, FL 32119 386-267-6214 Fax: 386-999-0414	800 W. Plymouth Ave. DeLand, FL 32720 386-736-7933 Fax: 386-736-7934	1015 N. Stone St. DeLand, FL 32720 386-202-6025 Fax: 386-269-4149
<a href="http://www.familyhealthsource.org">www.familyhealthsource.org</a> <small>Not affiliated with Family Health Source or other health care organizations.</small>					



# Dreggors, Rigsby & Teal, P.A.

*Advisors for Life*

Certified Public Accountant | Registered Investment Advisor

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(386) 734-9441 ■ [www.drtpca.com](http://www.drtpca.com)

James H. Dreggors, CPA  
Ann J. Rigsby, CPA/CFP™  
Parke S. Teal, CPA/PFS (1954-2011)

Ronald J. Cantlay, CPA/CFP™  
Robin C. Lennon, CPA  
John A. Powers, CPA

October 22, 2018

West Volusia Hospital Authority  
Board of Commissioners  
PO Box 940  
DeLand, FL 32720

Re: Florida Department of Health (FDOH) Dental Services

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Florida Department of Health (FDOH) Dental Services Agreement, fiscal year ending September 30, 2018. WVHA reimburses FDOH for dental care visits provided to eligible WVHA HealthCard members on a fee-per-visit basis of \$169.54 for each visit. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

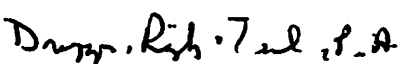
1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. FDOH provides to WVHA a monthly invoice summarizing clients served who had eligible WVHA HealthCards. This report summarizes number of clients served, address and zip code of residence and dates seen.
  - b. FDOH determines eligibility by the presentation of the WVHA HealthCard, via the third party administrator's (TPA) provider web portal and photo identification.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. February 2018 was chosen for test procedures. A non-summarized list of client visits was provided by FDOH consisting of one hundred sixty three (163) client visits.

#### MEMBERS

- b. From the list of client visits, ten percent (10%) were selected for compliance review or sixteen (16) client visits. One hundred percent (100%) of medical visits were confirmed. However, FDOH hand prints the date of service on each pre-printed encounter form yet also utilizes an internal soft-ware generated printed label with the patient's name, date of birth and bar code.
  - c. From the list of clients served one hundred percent (100%) had proof of photo identification.
  - d. From the list of client visits, ninety-four percent (94%) had an eligible WVHA HealthCard on the date of service billed or fifteen (15) of the sixteen (16) sampled. One client had a WVHA HealthCard that had expired by the date services were rendered.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
- a. The Utilization Report which details clients served and demographic data with respect to those clients, which FDOH provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. FDOH's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. FDOH's eligibility screening mostly met the requirements of the funding agreement.
  - d. Recommend FDOH add to the software generated label the date of service. As of the completion of this site visit review write up, it has been communicated to Dreggors, Rigsby & Teal that FDOH has already enacted this recommendation into its process.
  - e. Recommend FDOH verify the effective HealthCard dates supports the date that services were rendered.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

  
Dreggors, Rigsby & Teal, P.A.  
Dreggors, Rigsby & Teal, P.A.



# Dreggors, Rigsby & Teal, P.A.

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John A. Powers, CPA

October 25, 2018

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Rising Against All Odds (RAAO) HIV/Aids Outreach Services

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Rising Against All Odds (RAAO) HIV/Aids Outreach Services for the year ending September 30, 2018. WVHA provides reimbursement of a flat fee of \$100.00 of Active Street Outreach services to individual Program Participants, to include at least one-half hour of individualized preventative education and counseling and testing if consented; a health and behavioral education flat fee capped at \$50.00 per Program Participant for providing at least one-half hour (30 minutes) of one-on-one health and behavioral education and coaching using evidence based curricula and strategies; a flat rate of \$75.00 to each Program Participant who actually receives one-on-one testing and counseling contemporaneously with the group class; and a fee of \$25.00 per half hour for up to four hours of Comprehensive Case Management services for a Program Participant. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.

MEMBERS

- a. Each month RAAO provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the date services were rendered, and the units of service billed in half hour, one hour, or multiple hour increments.
  - b. RAAO personnel complete a residency checklist form with information obtained from the patient. This form is completed at time of the first encounter.
  - c. RAAO multiplies the units of service, typically one hour up to four hours, to calculate the invoice total.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. October 2017 was chosen for test procedures. A de-identified list of client visits was provided, two hundred sixty-nine (269) client events.
  - b. From the individual list of client visits, eleven percent (11%) were selected for compliance review (28 clients) for proof of identification and residency. From this list:
    - i. RAAO provided supporting medical files of all selected clients for review. All twenty-eight (28) service dates were verified.
    - ii. RAAO provided proof of test results/counseling service forms for all selected clients for review. Twenty-eight (28) files contained testing results/counseling services.
    - iii. Of the twenty-eight (28) files sampled, seven (7) files did not tie back to the client ID numbers presented on the original invoice. Of these seven (7) files, two (2) clients were assigned in their client chart the same/duplicate client ID number. Seventy-five percent (75%) of client ID's matched with the client ID's provided with original invoice.
    - iv. Of the twenty-eight (28) files sampled, two (2) files did not contain proof of identification. One file contained a Florida Driver's license that expired in 2012 and one contained a photo-copy of a Florida Driver's license that was not legible. Ninety-three percent (93%) contained proof of identification.

- v. Of the twenty-eight (28) files sampled, four (4) files were assigned an address that is the RAAO's physical location. Of those four (4) only two (2) had the WVHA Homeless Verification Form signed by The Neighborhood Center. Ninety-three percent (93%) had proof of West Volusia residency.
  - vi. Of the twenty-eight (28) files sampled, one (1) file had an active Medicaid insurance card. Ninety-six percent (96%) were eligible.
- 3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which RAAO provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. RAAO's medical files did not appear to be complete and organized when reviewed for verification of services provided.
  - c. Recommend that RAAO utilize one unique client ID per client and include the client's first and last initial in the invoice spreadsheet.
  - d. Recommend that RAAO obtain the WVHA approved Homeless Verification Form for all clients who choose to receive mail at RAAO's physical location, if applicable. Otherwise, other acceptable proofs of residency need to be captured.
  - e. Recommend that RAAO check for identification expiration dates and ensure that clear photo-copies are taken of same.
  - f. Recommend that the monthly invoice only contain charges for clients that meet residency and identification criteria of the WVHA guidelines.
  - g. Recommend that RAAO undergo another expanded WVHA contractual compliance site visit for fiscal year ending 9/30/2018.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Dreggors, Rigsby & Teal, P.A.  
Dreggors, Rigsby & Teal, P.A.





# Dreggors, Rigsby & Teal, P.A.

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October 18, 2018

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Stewart-Marchman-Act (SMA) – ARNP @ The House Next Door (THND)

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Stewart-Marchman-Act (SMA) ARNP @ THND Program Funding for the year ending September 30, 2018. WVHA reimburses SMA – ARNP @ THND Program for ARNP psychiatric evaluations and monitoring of psychotropic medications on site at THND. These procedures were performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. SMA provides to WVHA with each month's invoices, a list of clients who received services during the prior month. This de-identified list includes the client's zip code, units of time, the date of service, and a list of medications dispensed.
  - b. SMA personnel receive referrals from THND. THND has previously screened all patients for WVHA eligibility criteria and this information is included in THND client file.
  - c. SMA invoices the WVHA \$136.53 per hour for an ARNP psychiatric evaluation and a flat fee of \$60.00 for fifteen (15) minutes of pharmacological management on-site at THND, along with drug costs.

#### MEMBERS

2. Select a sample of transactions and test compliance with contract provisions.
  - a. October, November and December of 2017 were chosen for test procedures. From the individual list of ten (10) clients served five (5) clients were selected for compliance review or 50%.
  - b. SMA provided supporting medical files of all selected clients for review. 100% of dates of service were verified.
  - c. SMA provided verification of residency and identification for all five (5) or 100% of clients reviewed.
  - d. SMA provided verification of income for all five (5) or 100% of clients reviewed.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which SMA provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. SMA's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. Recommend that SMA continue with their current charting processes.

Clients served by the SMA -ARNP @ THND are treated for medical and psychiatric services provided to clients of the Program by licensed health care professionals to provide psychiatric evaluations and monitoring of psychotropic medications on site at THND.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Dreggors, Rigsby & Teal, P.A.  
Dreggors, Rigsby & Teal, P.A.



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October 19, 2018

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Stewart-Marchman-Act (SMA) – Homeless Program

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Stewart-Marchman-Act (SMA) Homeless Program Funding for the year ending September 30, 2018. WVHA reimburses SMA – Homeless Program for medical and psychiatric services provided to clients of the Program by licensed health care professionals (or supervised by licensed health care professionals). The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. SMA provides to WVHA with each month's invoices, a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, and the date of service.
  - b. SMA personnel complete the WVHA Homeless Verification Form. They work together with The Neighborhood Center of West Volusia to establish West Volusia County residency. This form is completed at time of service.
  - c. SMA performs a check in the State of Florida Medifax/Medicaid system for every client to determine if any Medicaid benefits are available.
  - d. SMA personnel assist clients with the WVHA Application process and refer them to The House Next Door to apply for the HealthCard program.

#### MEMBERS

- e. SMA invoices the WVHA a flat fee of \$136.53 for each one hour psychiatric diagnostic interview; a flat fee of \$60.00 per fifteen (15) minutes of pharmacological management, a flat fee of \$73.32 for each one hour of individual therapy, and a flat fee of \$48.00 for each one hour of eligibility/certification. SMA-Homeless shall be reimbursed for prescription medications provided to clients of the Program at the grantee's acquisition cost plus a \$7.00 filling fee per prescription.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. April 2018 was chosen for test procedures. From the individual list of seventy five (75) client charges, 13% were selected for compliance review or ten (10) files.
  - b. SMA provided supporting medical files of all selected clients for review. Ten (10) dates of service or one hundred percent (100%) were verified.
  - c. SMA provided proof of identification for all selected clients for review. Ten (10) files or one hundred (100%) percent contained a valid photo ID.
  - d. SMA provided proof of residency, income and ACA Determination letters and/or active WVHA HealthCards for ten (10) files or one hundred (100%) percent.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which SMA provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. SMA's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. SMA's eligibility screening did meet the requirements of the funding agreement.
  - d. Recommend that SMA continue with their current charting processes.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

*Dreggors, Rigsby & Teal, P.A.*  

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Dreggors, Rigsby & Teal, P.A.



# Dreggors, Rigsby & Teal, P.A.

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John A. Powers, CPA

October 23, 2018

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

RE: The House Next Door

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of The House Next Door (THND) for fiscal year ending September 30, 2018. WVHA reimburses THND for therapeutic services at the following rates: for outpatient counseling services, a flat fee of \$75.32 per hour session; for assessment update in depth, a flat fee of \$120.00; for treatment plan services, a flat fee of \$97.00; for treatment plan review services, a flat fee of \$48.50; for assessment and assessment update, a flat fee of \$48.00; for FARS/CFARS at Open or Close, a flat fee of \$15.00; and for case management, a fee of \$25.00 per half hour for up to 2 hours for services provided to West Volusia County residents. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. THND provides to WVHA a monthly Report of Services summarizing clients served who qualify for WVHA funding. This report summarizes number of clients served, reasons for seeking service, and total counseling

#### MEMBERS

- sessions provided. The report also gives demographics of clients funded including race, sex, age, city of residence, income levels and family size.
- b. THND personnel detail procedures for qualifying clients for WVHA funding. THND determines income by reviewing prior 4 weeks' pay documents, prior 3 months bank statements or client presents a valid WVHA HealthCard.
  - c. THND determines residency by a valid driver's license, voter's registration card or mail received by client in West Volusia County for three (3) month period.
2. Select a sample of transactions and test compliance with contract provisions.
    - a. February 2018 was chosen for test procedures. From the individual list of forty six (46) clients receiving services, 26% were selected for compliance review or twelve (12) files.
    - b. THND provided supporting medical files of all selected clients for review. One hundred percent (100%) of service dates were verified.
    - c. THND provided supporting eligibility files of all selected clients for review. Of the twelve (12) files selected, two (2) were duplicate clients. Nine (9) of the ten (10) individual client files, or ninety percent (90%), contained proof of identification and residency verification. One (1) file did not contain proof of identification and residency verification.
    - d. THND provided verification of income and/or an eligible WVHA HealthCard for nine (9) of the ten (10) clients reviewed or ninety percent (90%). One (1) file did not contain verification of income.
  3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
    - a. The Report of Services detailing clients served and demographic data with respect to those clients, which THND provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
    - b. THND's medical records appeared to be complete and organized when reviewed for verification of counseling hours provided.
    - c. THND's eligibility screening mostly met the requirements of the funding agreement.
    - d. Recommend THND ensures that all supporting documentation is secured at the first encounter for all clients and retained in the client's permanent file.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Dreggors, Rigsby & Teal, P.A.  
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John A. Powers, CPA

October 11, 2018

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: The Neighborhood Center (TNC) Outreach Services

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of The Neighborhood Center (TNC) Outreach Services for the year ending September 30, 2018. WVHA provides reimbursement of \$25.00 per thirty minutes of outreach referral services. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. Each month TNC provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the date services were rendered, and the units of service billed in thirty minute increments.
  - b. TNC determines eligibility by presentation of a photo identification reflecting an address within the WVHA taxing district and/or a completed WVHA Homeless Verification Form.
  - c. TNC multiplies the units of service (typically thirty minutes up to an hour at \$25.00 per thirty minutes) to calculate the invoice total.

MEMBERS



2. Select a sample of transactions and test compliance with contract provisions.
  - a. April 2018 was chosen for test procedures. A de-identified list of client visits was provided (323 client events).
  - b. From the individual list of client visits, eight percent (8%) were selected for compliance review (25 clients). From this list:
    - i. TNC provided supporting referrals of all selected clients for review. All twenty five (25) or 100% of service dates were verified.
    - ii. TNC provided admission forms of all selected clients for review. All twenty five (25) files or 100% contained a photo ID.
    - iii. Of the twenty five (25) files sampled, twenty four (24) files or 96% contained proof of residency, one (1) ID reflected an address outside of the WVHA boundaries. When questioned, the case manager recalled that this client was living with a family member who resides in the WVHA taxing district and has not since returned to TNC.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which TNC provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. TNC's referral files appear to be complete and organized when reviewed for verification of services provided.
  - c. TNC's eligibility screening mostly met the requirements of the funding agreement.
  - d. Recommend that TNC procure verifiable forms of proof of residency for all clients.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

*Dreggors, Rigby & Teal, P.A.*  

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Dreggors, Rigby & Teal, P.A.



# Dreggors, Rigsby & Teal, P.A.

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John A. Powers, CPA

October 15, 2018

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Community Legal Services of Mid-Florida (CLSMF)

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Community Legal Services of Mid-Florida (CLSMF) fiscal year ending September 30, 2018. WVHA provides CLSMF reimbursement of \$69.25/hour billable in 1/10 hour increments for legal services rendered to WVHA eligible HealthCard (HC) members to resolve legal issues preventing them from qualifying for Medicaid, Medicare, Veterans Administration, Social Security Disability or private insurance as an alternative to the WVHA HC Program. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

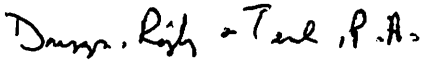
Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. CLSMF provides to WVHA a monthly Report of Services summarizing clients served who qualify for WVHA funding. This report summarizes number of clients served, client ID, Activity Code, time spent providing legal counseling, city of residence and zip code.

MEMBERS

- b. CLSMF, in order to meet income qualifications under the WVHA Funding Agreement, clients must have a currently active WVHA HealthCard on the date of service and maintain a copy of a current photo-identification.
- 2. Select a sample of transactions and test compliance with contract provisions.
  - a. June 2018 was chosen for test procedures. From the individual list of nineteen (19) unique clients receiving legal counseling, 26% were selected for compliance review (5 clients).
  - b. CLSMF provided itemized billing for five (5) of five (5) clients counseled. 100% of the billable hours were confirmed.
  - c. Of the five (5) clients served, 100% of the client files contained proof of photo ID.
  - d. Of the five (5) clients served, 100% of client files contained a valid/active WVHA HealthCard.
  - e. CLSMF's client records were not reviewed; rather the itemized billing was utilized per the terms of the Florida Bar Associations' requirements protecting Attorney Client privileges. CLSMF provides an Activity Code on invoices submitted for reimbursement. CLSMF provided activity codes that corresponded with the codes submitted with the original invoice.
- 3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Report of Services detailing clients served and demographic data with respect to those clients, which CLSMF provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. Recommend that CLSMF continue with their current charting processes.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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Dreggors, Rigsby & Teal, P.A.



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October 25, 2018

Board of Commissioners  
West Volusia Hospital Authority  
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DeLand, FL 32720

Re: Hispanic Health Initiative (HHI) Health Risk Assessment/Behavioral  
Education/Case Management (HRA/BE/CM)

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 19, 2018, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Hispanic Health Initiative (HHI) for Health Risk Assessment (HRA), Behavioral Education (BE), and Case Management (CM) for the year ending September 30, 2018. WVHA provides reimbursement of \$100.00 for one unit of HRA, \$50.00 per thirty minutes of BE, and \$25.00 per thirty minutes of CM. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

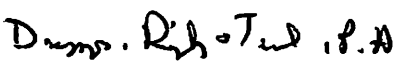
Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. Each month HHI provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the date services were rendered, and the units of service billed in units of service and/or thirty minute increments.
  - b. HHI determines eligibility by presentation of a photo identification reflecting an address within the WVHA taxing district, copies of utility bills, vehicle registration, property tax bill, lease agreement/contract, etc. all reflecting an address within the WVHA taxing district.

MEMBERS

- c. HHI provides HRA in one unit of \$100.00 along with BE in one unit of \$50.00, and CM at \$25.00 per 30 minute units of service to calculate the invoice total.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. November 2017 was chosen for test procedures. A de-identified list of client visits was provided one hundred and two (102 client events).
  - b. From the individual list of client visits, ten percent (10%) were selected for compliance review or eleven (11) clients. From this list:
    - i. HHI provided supporting medical files of all selected clients for review. All eleven (11) or 100% of service dates were verified.
    - ii. HHI provided HRA consent and Release for Screening and Photos/Video assessment forms of all selected clients for review. All eleven (11) files or 100% contained a completed HRA Form.
    - iii. HHI provided BE for all eleven (11) clients sampled or 100%.
    - iv. HHI did not provide any of the eleven (11) clients CM services nor was the WVHA billed for CM services.
    - v. HHI provided a copy of a photo ID for all eleven (11) files or 100%.
    - vi. Of the eleven (11) files sampled, all eleven (11) files or 100% contained proof of residency.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which HHI provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. HHI's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. HHI's residency screening met the requirements of the funding agreement.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

  
Dreggors, Rigsby & Teal, P.A.

**Tenatative schedule for bi- monthly accounts payables**

**SCHEDULE FOR 2019**

<b>MONTH</b>	<b>COMMISSIONERS</b>	<b>MONTH</b>	<b>COMMISSIONERS</b>
<b>JANUARY</b>		<b>AUGUST</b>	
THURS 1/10	FERRARI/SHEPARD	THURS 8/8	SHEPARD/HILL
<b>Board Meeting 1/17/2019</b>		<b>Board Meeting 8/15/2019</b>	
THURS 1/31	SHEPARD/HILL	THURS 8/29	HILL/GUZMAN
<b>FEBRUARY</b>		<b>SEPTEMBER</b>	
THURS 2/14	HILL/GUZMAN	THURS 9/12	GUZMAN/FERRARI
<b>Board meeting 2/21/2019</b>		THURS 9/26	FERRARI/SHEPARD
<b>MARCH</b>		<b>OCTOBER</b>	
THURS 3/7	GUZMAN/FERRARI	THURS 10/10	SHEPARD/HILL
<b>Board Meeting 3/21/2019</b>		<b>Board Meeting 10/17/2019</b>	
<b>APRIL</b>		THURS 10/31	HILL/GUZMAN
THURS 4/4	FERRARI/SHEPARD	<b>NOVEMBER</b>	
<b>Board Meeting 4/18/2019</b>		<b>Board Meeting 11/14/2019</b>	
<b>MAY</b>		<b>THANKSGIVING</b>	
THURS 5/2	SHEPARD/HILL	THURS 11/28	GUZMAN/FERRARI
<b>Board Meeting 5/16/2019</b>		<b>DECEMBER</b>	
THURS 5/30	HILL/GUZMAN	THURS 12/12	FERRARI/SHEPARD
<b>JUNE</b>		<b>CHRISTMAS &amp; NEW YEARS</b>	
THURS 6/13	GUZMAN/FERRARI	<b>NO PAYABLES UNTIL THURSDAY 1/9/2020</b>	
<b>Board Meeting 6/20/2019</b>		<b>2019</b>	
<b>JULY</b>		<b>JANUARY</b>	
<b>JULY 4TH HOLIDAY SCHEDULING</b>		THURS 1/9	SHEPARD/HILL
THURS 7/11	FERRARI/SHEPARD	<b>Board Meeting 1/16/2020</b>	
<b>Board Meeting 7/18/2019</b>			



October 15, 2018

Ted Small

Attorney-at-Law  
Law Office of Theodore W. Small, P.A.  
613 E. New York Avenue  
DeLand, FL 32724

Dear Mr. Small,

I am writing on behalf of Emergency Medicine Professionals, P.A. (EMPros), a local emergency physician group practice that has staffed the emergency departments (EDs) in DeLand since 1976 and in Orange City since 1994. We contract with Florida Hospital to provide emergency services and have never received compensation from any of these hospitals for the uncompensated care we have provided for many years and continue to provide today. We are responsible for our own billing and collections which (in theory) provides the revenue to pay our physicians, physician assistants and nurse practitioners, two support personnel, medical practice insurance (\$1.4M/year), billing and collections expenses, employee benefits, and other corporate operating expenses. We are not hospital employees.

As you may know, emergency departments act as the healthcare safety net in providing 24/7/365 access-to-care for all Americans regardless of ability to pay, yet liability still exists with no sovereign immunity. We are governed by the Emergency Medicine Treatment and Labor Act, (EMTALA), a federal law that requires hospital emergency departments to medically screen every patient who seeks emergency care and to stabilize or transfer those with medical emergencies, regardless of health insurance status or ability to pay. This law has been an unfunded mandate since it was enacted in 1986. There is also no ability by the corporation or the individual providers to take tax losses for this free care. You should know that this act represents a significant financial burden on all entities rendering emergency medicine professional services.

As it relates to WVHA reimbursement, EMPros receives a small charity care payment of \$68.42 per patient seen in the ED who qualifies for indigent criteria as determined by the WVHA through an agreement and subsequent addendums between Florida Hospital DeLand and Southwest Volusia Healthcare Corp, d/b/a Florida Hospital Fish Memorial and the WVHA under the category of Primary Care Physicians Indigent Hospital Patient Program. After all is said and done, these payments only result in approximately \$38 per patient. We were not privy to these addendums until very recently, when we inquired about delayed payments for charity care from the hospitals, which led to further discussion with WVHA BOD members and staff.

In speaking with the Chief Financial Officers (CFOs), at both Florida Hospital DeLand (FHD) and Florida Hospital Fish Memorial (FHFH), it was agreed that emergency care does not fall under the category of Primary Care at all. In fact, we refer the WVHA indigent patients back to Family Health Source for follow-up primary care when they are seen in an ED. In our view, and after speaking with Ron Cantlay, WVHA Consultant & CPA with Dreggors, Rigsby & Teal, it seems more appropriate that we fall under the Specialty Pool. Emergency Medicine is a bona fide medical specialty in the "House of Medicine" with specialty certification through the American Board of Emergency Medicine (ABEM) founded in 1979.

Further, primary care connotes a very different type of care. Primary Care (such as, Family Practice, Pediatrics & Internal medicine) implies on-going relationship between and physician and patient while emergency care is a unique relationship borne of episodes of sporadic acute care.

It was discussed that to be placed in the Specialty Pool, patients would need to set up an agreement with the WVHA Third Party Administrator (TPA) and patients would need to be referred by Family Health Source. Patient visits to EDs cannot require a referral or prior authorization. In fact, in 1997, Congress enacted the "Prudent Layperson Standard" to admonish health insurers assuring the public that they, have the right to determine what constitutes a need to seek emergency care.

The Prudent Layperson Standard defines an emergency medical condition as: one that manifests itself by acute symptoms of sufficient severity (including severe pain) such that a prudent layperson, who possesses an average knowledge of health and medicine could reasonably expect the absence of immediate medical attention to result in placing the health of the individual in serious jeopardy, serious bodily functions, or serious dysfunction of any bodily organ or part.

Over the past 42+ years, EMPros, formerly West Volusia Emergency Physicians, has provided tens of millions of dollars in uncompensated emergency care for indigent patients in West Volusia. We see tens of thousands of patients in the West Volusia facilities with absolutely no reimbursement every year. Due to the ever-changing landscape of the health care industry, it is imperative that the resources are available to continue to staff our local hospitals with Board Certified Emergency Physicians.

While EMPros understands the current WVHA Specialty Pool is governed by the TPA; our contention is that emergency care is unique, and the need for referrals does not apply given the Prudent Layperson Standard as affirmed by the US Congress. Additionally, it is in a sense of fairness to the level of care we provide to save lives, that we be entitled to a higher reimbursement than \$38 per patient to do so, when other specialties already receive Medicare reimbursement. Therefore, we respectfully request the opportunity to appear before the WVHA BOD so that we may offer information about the unique role EMPros plays in the continuum of care for patients in our community.

~~We are available to meet with you at your convenience to further discuss this critical issue. Please advise as to how we shall proceed.~~

Sincerely,



Charles D. Duva, MD, FACEP  
President  
Emergency Medicine Professionals, P.A



### THIRTEENTH ADDENDUM

This Thirteenth Addendum is entered into by and between MEMORIAL HOSPITAL-WEST VOLUSIA, INC. d/b/a FLORIDA HOSPITAL DELAND, a Florida not for profit corporation ("FHD"), SOUTHWEST VOLUSIA HEALTHCARE CORPORATION d/b/a FLORIDA HOSPITAL FISH MEMORIAL, a Florida not for profit corporation ("Southwest Volusia"), and WEST VOLUSIA HOSPITAL AUTHORITY, a special taxing district, public body corporate and politic of the State of Florida in Volusia County, Florida (the "Authority"), effective October 1, 2018.

Whereas, FHD, Southwest Volusia and the Authority entered into the Primary Care Physicians Indigent Hospital Patient Program Reimbursement Agreement in October of 2005, for reimbursement to FHD and Southwest Volusia for Physician Services rendered to Charity Care Patients through September 30, 2006 ("Reimbursement Agreement" or "Agreement"); and

Whereas, FHD, Southwest Volusia and the Authority entered into Addendums to the above referenced Reimbursement Agreement for reimbursement through September 30, 2018; and

Whereas, FHD, Southwest Volusia and the Authority desire to continue with the Program under the Agreement through September 30, 2019.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

1. The Authority shall continue with the reimbursement to FHD and Southwest Volusia (Collectively "Hospitals") for Qualified Physician Services, during the period from October 1, 2018 through September 30, 2019.
2. The Reimbursement Period under the Agreement shall include the additional period from October 1, 2018 through September 30, 2019.
3. The Reimbursement Rate under the Agreement shall remain the same, for the period from October 1, 2018 through September 30, 2019, as follows:
  - (i) For inpatient care, a flat fee of \$315.79 per admission; and
  - (ii) For Emergency Department care, a flat fee of \$68.42 per patient visit.The parties agree to review these rates in the event legislation or regulations are adopted, which materially affect the Medicare Physician Fee Schedule.
4. The Annual Payment Cap of \$225,000.00 under the Agreement shall apply, for the combined reimbursement to the Hospitals by the Authority for Qualified Physician Services rendered by the Hospitals during the period from October 1, 2018 through September 30, 2019.
5. Any term not defined herein shall have the same meaning as under the Agreement.

6. The provisions of the Agreement shall continue to control the relationship of the parties, except as specifically modified by the content of this Addendum.

**IN WITNESS THEREOF**, the parties have executed this Addendum as of the day and year set forth below.

**WEST VOLUSIA HOSPITAL AUTHORITY,**  
a special taxing district, public body corporate  
and politic of the State of Florida

Two Witnesses:

\_\_\_\_\_  
By: \_\_\_\_\_  
Name: Andrew N. Ferrari  
Title: Chair  
Date: \_\_\_\_\_

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

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

ATTEST:  
By: \_\_\_\_\_  
Name: Kathie Shepard \_\_\_\_\_  
Title: Secretary

**SOUTHWEST VOLUSIA  
HEALTHCARE CORPORATION d/b/a  
FLORIDA HOSPITAL FISH MEMORIAL,**  
a Florida not for profit corporation

Two Witnesses:

\_\_\_\_\_  
By: \_\_\_\_\_  
Name: Eric Ostarly  
Title: Chief Financial Officer  
Date: \_\_\_\_\_

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

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

ATTEST:  
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

(Corporate Seal)

**MEMORIAL HOSPITAL-WEST VOLUSIA,  
INC. d/b/a FLORIDA HOSPITAL DELAND,  
a Florida not for profit corporation**

Two Witnesses:

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

By: \_\_\_\_\_  
Name: Kyle Glass  
Title: Chief Financial Officer  
Date: \_\_\_\_\_

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

(Corporate Seal)

ATTEST:  
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**West Volusia Hospital Authority  
Financial Statements  
October 31, 2018**



# Dreggors, Rigsby & Teal, P.A.

## *Advisors for Life*

Certified Public Accountants | Registered Investment Advisor

1006 N. Woodland Boulevard ■ DeLand, FL 32720  
(386) 734-9441 ■ [www.drtcpa.com](http://www.drtcpa.com)

James H. Dreggors, CPA  
Ann J. Rigsby, CPA/CFP™  
Parke S. Teal, CPA/PFS (1954-2011)

Ronald J. Cantlay, CPA/CFP™  
Robin C. Lennon, CPA  
John A. Powers, CPA

To the Board of Commissioners  
West Volusia Hospital Authority  
P. O. Box 940  
DeLand, FL 32720-0940

Management is responsible for the accompanying balance sheet (modified cash basis) of West Volusia Hospital Authority, as of October 31, 2018 and the related statement of revenues and expenditures - budget and actual (modified cash basis) for the month then ended and year-to-date, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying supplemental information contained in Schedules I and II is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Authority's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to West Volusia Hospital Authority.

*Dreggors, Rigsby & Teal, P.A.*

Dreggors, Rigsby & Teal, P.A.  
Certified Public Accountants  
DeLand, FL

November 02, 2018

#### MEMBERS

American Institute of  
Certified Public Accountants

the *CPAlliance* network

Florida Institute of  
Certified Public Accountants

**West Volusia Hospital Authority**  
**Balance Sheet**  
**Modified Cash Basis**  
**October 31, 2018**

**Assets**

**Current Assets**

Petty Cash	\$ 100.00
Intracoastal Bank - Money Market	4,132,701.98
Intracoastal Bank - Operating	614,878.04
Mainstreet Community Bank - MM	5,073,579.71
Taxes Receivable	92,073.00
<b>Total Current Assets</b>	<b><u>9,913,332.73</u></b>

**Fixed Assets**

Land	145,000.00
Buildings	422,024.71
Building Improvements	350,822.58
Equipment	251.78
<b>Total Fixed Assets</b>	<b><u>918,099.07</u></b>
Less Accum. Depreciation	<u>(324,657.93)</u>
<b>Total Net Fixed Assets</b>	<b><u>593,441.14</u></b>

**Other Assets**

Deposits	2,000.00
<b>Total Other Assets</b>	<b><u>2,000.00</u></b>
<b>Total Assets</b>	<b><u><u>10,508,773.87</u></u></b>

**Liabilities and Net Assets**

**Current Liabilities**

Security Deposit	5,110.00
Deferred Revenue	88,660.00
<b>Total Current Liabilities</b>	<b><u>93,770.00</u></b>

**Net Assets**

Unassigned Fund Balance	10,679,555.25
Restricted Fund Balance	208,000.00
Nonspendable Fund Balance	593,441.14
Net Income Excess (Deficit)	<u>(1,065,992.52)</u>
<b>Total Net Assets</b>	<b><u>10,415,003.87</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 10,508,773.87</u></u></b>

**West Volusia Hospital Authority**  
**Statement of Revenue and Expenditures**  
**Modified Cash Basis**  
**Budget and Actual**  
**For the 1 Month and 1 Month Ended October 31, 2018**

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Year To Date Actual</u>	<u>Budget Balance</u>
<b>Revenue</b>				
Ad Valorem Taxes	20,194,000	6,495	6,495	20,187,505
Investment Income	55,000	6,489	6,489	48,511
Rental Income	70,968	5,692	5,692	65,276
<b>Total Revenue</b>	<b>20,319,968</b>	<b>18,676</b>	<b>18,676</b>	<b>20,301,292</b>
<b>Healthcare Expenditures</b>				
Adventist Health Systems	5,848,544	75,875	75,875	5,772,669
Northeast Florida Health Services	1,700,603	166,922	166,922	1,533,681
Specialty Care	4,375,000	415,049	415,049	3,959,951
County Medicaid Reimbursement	2,385,000	195,966	195,966	2,189,034
The House Next Door	120,000	8,523	8,523	111,477
The Neighborhood Center	70,000	2,075	2,075	67,925
Community Life Center Outreach Services	20,000	775	775	19,225
Rising Against All Odds	235,000	18,300	18,300	216,700
Community Legal Services	76,931	3,996	3,996	72,935
Hispanic Health Initiatives	75,000	775	775	74,225
Florida Dept of Health Dental Svcs	200,000	0	0	200,000
Good Samaritan	60,000	2,661	2,661	57,339
Stewart Marchman - ACT	925,336	52,358	52,358	872,978
Health Start Coalition of Flagler & Volusia	142,359	3,392	3,392	138,967
H C R A	819,612	27,450	27,450	792,162
Other Healthcare Costs	1,095,090	0	0	1,095,090
<b>Total Healthcare Expenditures</b>	<b>18,148,475</b>	<b>974,117</b>	<b>974,117</b>	<b>17,174,358</b>
<b>Other Expenditures</b>				
Advertising	5,000	2,210	2,210	2,790
Annual Independent Audit	16,000	0	0	16,000
Building & Office Costs	6,500	316	316	6,184
General Accounting	68,100	5,369	5,369	62,731
General Administrative	65,100	4,740	4,740	60,360
Legal Counsel	70,000	3,040	3,040	66,960
Special Accounting	5,000	0	0	5,000
City of DeLand Tax Increment District	100,000	0	0	100,000
Tax Collector & Appraiser Fee	603,880	118	118	603,762
TPA Services	500,000	71,451	71,451	428,549
Eligibility / Enrollment	30,000	(1,953)	(1,953)	31,953
Healthy Communities	72,036	6,091	6,091	65,945
Application Screening				
Application Screening - THND	317,872	15,812	15,812	302,060
Application Screening - RAAO	34,005	2,688	2,688	31,317
Application Screening - SMA	3,000	0	0	3,000
Workers Compensation Claims	25,000	0	0	25,000
Other Operating Expenditures	250,000	670	670	249,330
<b>Total Other Expenditures</b>	<b>2,171,493</b>	<b>110,552</b>	<b>110,552</b>	<b>2,060,941</b>
<b>Total Expenditures</b>	<b>20,319,968</b>	<b>1,084,669</b>	<b>1,084,669</b>	<b>19,235,299</b>
<b>Excess ( Deficit)</b>	<b>0</b>	<b>(1,065,993)</b>	<b>(1,065,993)</b>	<b>1,065,993</b>

See Accountants' Compilation Report

**West Volusia Hospital Authority**  
**Schedule I - Healthcare Expenditures**  
**Modified Cash Basis**  
**Budget and Actual**

**For the 1 Month and 1 Month Ended October 31, 2018**

	Annual Budget	Current Period Actual	Year To Date Actual	Budget Balance
<b>Healthcare Expenditures</b>				
Adventist Health Systems				
Florida Hospital DeLand	2,811,772	84,991	84,991	2,726,781
Florida Hospital Fish Memorial	2,811,772	(9,117)	(9,117)	2,820,889
Florida Hospital DeLand - Physicians	112,500	0	0	112,500
Florida Hospital Fish - Physicians	112,500	0	0	112,500
Northeast Florida Health Services				
NEFHS - Pharmacy	752,281	42,735	42,735	709,546
NEFHS - Obstetrics	30,000	1,445	1,445	28,555
NEFHS - Primary Care	918,322	122,742	122,742	795,580
Specialty Care				
Specialty Care Services	4,375,000	350,994	350,994	4,024,006
Laboratory Services	0	64,056	64,056	(64,056)
County Medicaid Reimbursement	2,385,000	195,966	195,966	2,189,034
Florida Dept of Health Dental Svcs	200,000	0	0	200,000
Good Samaritan				
Good Samaritan Health Clinic	30,000	1,761	1,761	28,239
Good Samaritan Dental Clinic	30,000	900	900	29,100
Global Healthcare System				
The House Next Door	120,000	8,523	8,523	111,477
The Neighborhood Center	70,000	2,075	2,075	67,925
Community Life Center Outreach Services	20,000	775	775	19,225
Rising Against All Odds	235,000	18,300	18,300	216,700
Community Legal Services	76,931	3,996	3,996	72,935
Hispanic Health Initiatives	75,000	775	775	74,225
Stewart Marchman - ACT				
SMA - ARNP Services at THND	0	88	88	(88)
SMA - Homeless Program	75,336	8,710	8,710	66,626
SMA - Residential Treatment	550,000	25,427	25,427	524,573
SMA - Baker Act - Match	300,000	18,134	18,134	281,866
Health Start Coalition of Flagler & Volusia				
HSCFV - Outreach	68,859	2,827	2,827	66,032
HSCFV - Fam Services	73,500	565	565	72,935
HCRA				
H C R A - In County	400,000	27,450	27,450	372,550
H C R A - Outside County	419,612	0	0	419,612
Other Healthcare Costs	1,095,090	0	0	1,095,090
<b>Total Healthcare Expenditures</b>	<b>18,148,475</b>	<b>974,118</b>	<b>974,118</b>	<b>17,174,357</b>



**West Volusia Hospital Authority**  
**Schedule II - Statement of Revenue and Expenditures**  
**Modified Cash Basis**

**For the 1 Month and 1 Month Ended October 31, 2018 and October 31, 2017**

	1 Month Ended October 31, 2018	1 Month Ended October 31, 2017	1 Month Ended October 31, 2018	1 Month Ended October 31, 2017
<b>Revenue</b>				
Ad Valorem Taxes	6,495	1,431	6,495	1,431
Investment Income	6,489	2,413	6,489	2,413
Rental Income	5,692	5,608	5,692	5,608
<b>Total Revenue</b>	<u>18,676</u>	<u>9,452</u>	<u>18,676</u>	<u>9,452</u>
<b>Healthcare Expenditures</b>				
Adventist Health Systems	75,875	(69)	75,875	(69)
Northeast Florida Health Services	166,922	148,714	166,922	148,714
Specialty Care	415,049	267,855	415,049	267,855
County Medicaid Reimbursement	195,966	0	195,966	0
The House Next Door	8,523	6,257	8,523	6,257
The Neighborhood Center	2,075	4,218	2,075	4,218
Community Life Center Outreach Services	775	0	775	0
Rising Against All Odds	18,300	9,794	18,300	9,794
Community Legal Services	3,996	5,661	3,996	5,661
Hispanic Health Initiatives	775	9,375	775	9,375
Florida Dept of Health Dental Svcs	0	26,953	0	26,953
Good Samaritan	2,661	2,724	2,661	2,724
Stewart Marchman - ACT	52,358	22,918	52,358	22,918
Health Start Coalition of Flagler & Volusia	3,392	11,460	3,392	11,460
H C R A	27,450	43,778	27,450	43,778
<b>Total Healthcare Expenditures</b>	<u>974,117</u>	<u>559,638</u>	<u>974,117</u>	<u>559,638</u>
<b>Other Expenditures</b>				
Advertising	2,210	2,528	2,210	2,528
Building & Office Costs	316	505	316	505
General Accounting	5,369	803	5,369	803
General Administrative	4,740	5,813	4,740	5,813
Legal Counsel	3,040	11,770	3,040	11,770
Tax Collector & Appraiser Fee	118	14	118	14
TPA Services	71,451	27,250	71,451	27,250
Eligibility / Enrollment	(1,953)	0	(1,953)	0
Healthy Communities	6,091	6,783	6,091	6,783
Application Screening				
Application Screening - THND	15,812	11,978	15,812	11,978
Application Screening - RAAO	2,688	1,197	2,688	1,197
Application Screening - SMA	0	0	0	0
Other Operating Expenditures	670	43	670	43
<b>Total Other Expenditures</b>	<u>110,552</u>	<u>68,684</u>	<u>110,552</u>	<u>68,684</u>
<b>Total Expenditures</b>	<u>1,084,669</u>	<u>628,322</u>	<u>1,084,669</u>	<u>628,322</u>
<b>Excess ( Deficit)</b>	<u>(1,065,993)</u>	<u>(618,870)</u>	<u>(1,065,993)</u>	<u>(618,870)</u>

See Accountants' Compilation Report