

WEST VOLUSIA HOSPITAL AUTHORITY BOARD OF COMMISSIONERS
ORGANIZATIONAL & REGULAR MEETING
January 18, 2024 5:00 PM
Sanborn Center
815 S. Alabama Avenue, DeLand, FL
AMENDED AGENDA

1. Call to Order
2. Pledge of Allegiance Followed by a Moment of Silence
3. Election of Officers
 - A. Open Floor for Nomination of Chair
 1. Close Nominations
 2. Hold Vote for Chair
 - B. Chair Continues with Nominations and Election of Remaining Officers
 1. Vice-Chair
 2. Secretary
 3. Treasurer
4. Approval of Proposed Agenda
5. Consent Agenda:
 - A. Approval of Minutes - Regular Meeting November 16, 2023
6. Citizens Comments – Comments are limited to three minutes per speaker.
7. Reporting Agenda:
 - A. EBMS November/December Reports – Written Submission
 - B. WVHA miCare Clinic DeLand/Deltona November/December Reports – Written Submission
 1. WVHA miCare Clinic Deland/Deltona 1st Quarter Report
 2. WVHA miCare Clinic Population Health Annual Report
 - C. The House Next Door (THND) November/December HealthCard Reports
8. Discussion Items:
 - A. Powell & Jones WVHA FYE 2023 Audit Presentation – Brad Hough, CPA
 - B. Site Visit Review Write Ups
 1. RAAO HIV Outreach Program
 2. RAAO Health Card Program
 3. SMA Baker Act Program
 4. SMA Homeless Services Program
 5. SMA Residential Treatment Services
 6. Farmworker Association of Florida, Inc.
 7. THND HealthCard Follow Up
 - C. Approval of Non-Primary Care Funding Application 2024-2025 & Release on Tuesday, January 23, 2024
 - D. CAC Appointments
 1. Commissioner Manning – Heidi Bello
 2. Commissioner Pepin – Teresa Lake and Jennifer Moore
 - E. Letters of Appreciation for CAC Members Lorna Owens, Taylor Hibel and Althea King
 - F. Purchase of Tent and Table for Events (Commissioner Manning – Tabled on 11/16/23)
9. Administrator Report
10. Finance Report
 - A. November & December Financials
 - B. Approval of Disbursements – Check Register & Estimated Expenditures
11. Legal Update
12. Adjournment

If any person decides to appeal any decision made by the WVHA with respect to any matter considered at this meeting or hearing he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (FS 286.0105). Individuals with disabilities needing assistance to participate in any of these proceedings should contact the WVHA Administrator at least three (3) working days in advance of the meeting date and time at (386) 626-4870.

**WEST VOLUSIA HOSPITAL AUTHORITY
BOARD OF COMMISSIONERS REGULAR MEETING**

Sanborn Center Ballroom A
815 S. Alabama Avenue, DeLand, FL
November 16, 2023
5:00 PM

Those in Attendance:

Commissioner Voloria Manning
Commissioner Roger Accardi
Commissioner Judy Craig (arrived at 5:37)
Commissioner Jennifer Coen
Commissioner Donna Pepin

CAC Members Present:

Patrick Rogers

Others Present:

Attorney for the Authority: Theodore Small, Law Office of Theodore W. Small, P.A.
WVHA Administrator Stacy Tebo

Call to Order

Chair Coen called the meeting to order. The meeting took place at the Sanborn Center Ballroom A, located at 815 S. Alabama Ave., DeLand, Florida, having been legally noticed in the Daytona Beach News-Journal, a newspaper of general circulation in Volusia County, commencing at 5:06 p.m. The meeting was opened with The Pledge of Allegiance followed by a moment of silence.

Approval of Agenda

Motion 100 – 2023 Commissioner Manning moved to approve the agenda as presented. Commissioner Accardi seconded the motion. The motion passed 4-0-1.

**Consent Agenda – Approval of Minutes
Regular Meeting held October 19, 2023**

Motion 101 – 2023 Commissioner Accardi moved to approve the Consent Agenda. Commissioner Manning seconded the motion. The motion passed 4-0-1.

Citizen Comments

None.

EBMS October Report – Written Submission

WVHA miCare Clinic DeLand/Deltona October Report – Darik Croft, COO of miCare and miRx and Gretchen Soto, miCare Practice Manager

The House Next Door (THND) October Application Processing Report

Emergency Services 3rd Quarter of 2023 (July – Sept)

Halifax Health | UF Health – Medical Center of Deltona

Advent Health DeLand & Advent Health Fish Memorial

EMPros

Darik Croft explained his and Gretchen Soto's role at the clinics. Ms. Soto explained the staffing and clarified that staff works at both locations. They entertained questions from the Board and audience. There was discussion regarding copays, and Mr. Croft said they could investigate it and provide a recommendation in January.

Commissioner Manning asked Terrell Irvin of THND about enrollment related to the numbers contained in the EBMS report. He answered that they have seen a slight drop in clients coming in to enroll over the last few months. He added that potential applicants are now eligible for \$0 premium ACA coverage.

Chair Coen asked the Halifax representatives about ER diversion, as AdventHealth and EMPros were not present at the meeting. Art Zimmet, Manager, Revenue Cycle Business Operations and Halifax Administrator Ben Eby answered questions.

Commissioner Accardi asked if there were any programs to address the fentanyl crisis. Mr. Eby responded that there are programs in East Volusia, and they are working towards expanding the programs to West Volusia. He stressed that their goal is that all West Volusia residents can receive 100% of their needed medical services without leaving the area, and that would take approximately five to ten years. He discussed educational programs Halifax sponsors in the area.

Commissioner Manning inquired if a list existed of services not available in the ER. Mr. Eby said he would have to ask their medical director.

Commissioner Craig noted that uninsured patients were included in the Halifax report. There was discussion regarding charity care and unreimbursed costs.

There was discussion regarding AdventHealth's report and their listing of unreimbursed dollars. Attorney Small noted that dollar figures noted in EMPros and AdventHealth reports were unfair to the public, as no one was present to explain them, and no additional information was contained in the reports. There was Board consensus that representatives should be present at the quarterly meetings to explain their reports. The Board also agreed that the reports should not include dollar figures that are unreimbursed costs, as they are unrelated to the health card program.

Chair Coen said that EMPros contracts with Advent Health, and their information is a duplication of the AdventHealth report. She asked Ms. Tebo to consult with both entities to determine if it is indeed duplicative information.

All reports were received into the written record.

Discussion Items

Specialty Care Referrals

Mr. Croft explained his report pertaining to referrals made through the primary care clinics. He noted areas that primary care can address to manage disease appropriately. He noted that pulmonary disease, cardiovascular disease, diabetes, gastroenterology, and nephrology are conditions primary care providers can take a more active role in managing at the clinics. He added there is opportunity for cost avoidance to proactively manage conditions with medication or lifestyle changes to decrease specialty care reliance. He said they leverage all the resources available through the funded agencies to maximize results for the patients. He stated that Medical Director Dr. Gilmer comes in fifteen hours per week to review charts and advise the providers. He added that Dr. Gilmer is available for provider questions at any time outside of the hours he is physically in the clinics.

Commissioner Craig voiced concern regarding specialty care costs. Mr. Croft explained the WVHA card holder population and the importance of miCare's Community Resource Coordinator, Jennette Vicente.

Commissioner Pepin asked about clinic coordination for mental health. Jennifer Stephenson of SMA explained what they do in conjunction with the clinics and noted they help adults, and THND counsels children.

One Voice for Volusia Membership (Tabled on 10/19/23)

Ms. Tebo stated the annual membership costs \$200 and outlined the benefits of membership. There was discussion that it would provide opportunities to make the community more aware of the WVHA.

Motion 102 – 2023 Commissioner Pepin moved for WVHA to join One Voice for Volusia. Commissioner Craig seconded the motion. The motion passed 5-0.

Roll call:

Commissioner Craig	Yes
Commissioner Manning	Yes
Commissioner Accardi	Yes
Commissioner Coen	Yes
Commissioner Pepin	Yes

Review and Adoption of Investment Policy

Ms. Tebo explained that CPA Webb Shephard recommended an updated policy to state that it may be revisited at the Board's discretion or on an as-needed basis rather than having an annual update requirement.

Motion 103 – 2023 Commissioner Craig moved to approve the updated investment policy. Commissioner Pepin seconded the motion. The motion passed 5-0.

Resolution 2023-008 - Amending Budget for FY 2022-2023

Ms. Tebo stated the resolution formally amends the budget for the prior fiscal year to capture the Medicaid payments that were made.

Attorney Small read the resolution aloud.

Motion 104 – 2023 Commissioner Craig moved to adopt Resolution 2023-008 amending the budget for FY 2022-2023. Commissioner Manning seconded the motion. The motion passed 5-0.

Roll call:

Commissioner Craig	Yes
Commissioner Manning	Yes
Commissioner Accardi	Yes
Commissioner Coen	Yes
Commissioner Pepin	Yes

Response to AG Preliminary and Tentative Audit Findings

Chair Coen provided a recap of the State's findings for the Board and audience. She requested a wording change on the cover letter and on page three in the last sentence of the first paragraph.

Attorney Small stated that the response was a collaborative effort including himself, Ms. Tebo, and Mr. Shephard.

Motion 105 – 2023 Commissioner Accardi moved to approve the response to the Auditor General including the verbiage noted by Chair Coen. Commissioner Manning seconded the motion. The motion passed 5-0.

Roll call:

Commissioner Craig	Yes
Commissioner Manning	Yes
Commissioner Accardi	Yes
Commissioner Coen	Yes
Commissioner Pepin	Yes

Chair Coen noted they had adopted policies recommended by the Auditor General and suggested that they collect the various policies adopted by the Board over the years to create a consolidated document. There was consensus that Ms. Tebo should begin working on the compilation and bring it back to the next meeting. Commissioner Craig requested a top sheet listing all the policies.

Tentative Schedule for 2024 Meeting Dates

Ms. Tebo explained that the dates are set except for the CAC meeting on either May 21 or 28 depending on the CAC's choice and the September budget meetings. She said that she had split the locations between the Sanborn Center and The Center at Deltona.

Commissioner Manning and Commissioner Pepin said they would like all the Board meetings to be held at the Sanborn Center.

Commissioner Accardi and Chair Coen said they would like the meetings to be split up for more exposure in the district.

Commissioner Craig said the Sanborn is more expensive, and she was willing to go to Deltona. She added that it was valuable for citizens to attend meetings at the same location.

Motion 106 – 2023 Commissioner Manning moved to approve and authorize payment of funds to schedule all Board meetings in 2024 at the Sanborn Center with the CAC meetings split as presented in the schedule, with authorization for Ms. Tebo to vary the schedule as needed due to room availability. Commissioner Pepin seconded the motion. The motion passed 3-2.

Roll call:

Commissioner Craig	Yes
Commissioner Manning	Yes
Commissioner Accardi	No
Commissioner Coen	No
Commissioner Pepin	Yes

CAC Appointments – Commissioners Craig, Manning and Pepin

Ms. Tebo stated there were applications from Tiffanee Grant, Thelma Belton, and David Bagley. She said that only Commissioner Craig was ready to make her appointment, and the others would be placed on the January agenda.

Motion 107 – 2023 Commissioner Craig moved to appoint Tiffanee Grant to the CAC. Commissioner Accardi seconded the motion. The motion passed 5-0.

Suspend or Modify Resolution Regarding Automatic Memorial Resolutions

Attorney Small explained his recommendation that going forward, the Board should decide on a case-by-case basis when it desires to pass such a resolution, or it receives a specific request from a family member or colleague of the deceased.

Motion 108 – 2023 Commissioner Pepin moved to terminate Resolution 2014-008 immediately. Commissioner Craig seconded the motion. The motion passed 4-1, with Commissioner Accardi dissenting.

Chair Coen suggested that they might document board members' service going forward.

Purchase of Tent and Table for Events (Commissioner Manning)

Commissioner Manning asked to table the item to the next meeting.

Follow Up

CAC Recommendations for Improvements to Funding Application Process

Ms. Tebo explained the value of the rubric to the CAC and applicants requesting funding.

CAC Member Rogers said the committee should use the rubric as a guideline to help them in making their recommendations to the Board. He recommended that the program budget on page six of the application should be modified to move the column for in-kind contributions and expenses to the far-right hand side of the table. He noted that page four item C contained a small table that should be modified to read "Current Grant Year Oct thru Current Month" and not YTD. He suggested that the wording might be clarified on page seven item C. On page eight, he advocated for the personnel to be listed by position title and not actual names. On page nine, he recommended the red-lined verbiage under four A read "balance sheet and profit & loss statement for prior fiscal year and PDF of 990 or last filed tax return." He questioned if an audit report should be required.

Commissioner Craig addressed the document listing the CAC's suggestions; she said she was in favor of all except one and nine. She clarified that she only objected to the last sentence of item one which stated that incomplete applications would not be accepted or scored. For CAC suggestion nine, she requested that the new red-lined wording on page eight of the application be deleted stating "Do not include personnel working in other programs". There was Board agreement with her recommendations.

Chair Coen requested the addition of verbiage to page five item four in the application to specify the program funded. On page six, she concurred with CAC Member Rogers on moving the in-kind column to the right; she also suggested the heading titled "Amount" be changed to "Dollar Value". There was Board consensus to approve these suggestions.

Chair Coen voiced agreement with CAC Member Rogers on page nine verbiage regarding an applicant's last filed tax return, but she said they should discuss his suggestion regarding the audit report. She said they might consider changing the "or" to "and" in number four A, and it was agreed that they could discuss that further in January. There was Board consensus that the red-lined verbiage in four A should read as follows: "balance sheet and profit & loss statement for prior fiscal year and PDF of 990 or last filed tax return. Provide one set of financials per agency if you have multiple program applications."

There was verbal agreement that the Board approve the non-primary care application as it was presented and modified by consensus during the meeting. Ms. Tebo said she would update the

application for January to include everything the Board agreed to, so that they would not need to revisit items previously discussed.

Medicaid Match Litigation

Attorney Small stated the WVHA received a proposed third letter of representation from Attorney John Mullen of Phelps Dunbar to proceed through the pending resolution of the counterclaim and the anticipated appeal for an additional flat rate of \$35,000.

Citizen Comments

Tanner Andrews said the amount proposed was very reasonable and voiced his support of the proposal.

Motion 109 – 2023 Commissioner Craig moved to approve the third letter of representation from Attorney John Mullen of Phelps Dunbar and authorize payments as described in the letter. Commissioner Manning seconded the motion. The motion passed 5-0.

Roll call:

Commissioner Craig	Yes
Commissioner Manning	Yes
Commissioner Accardi	Yes
Commissioner Coen	Yes
Commissioner Pepin	Yes

Administrator Report

Ms. Tebo updated the Board on the recent Hope Fest event in Deltona attended by herself and Chair Coen. She said that she shared information regarding the State's Breast and Cervical Cancer Early Detection Program with Advent Health. She added that the 2024 Spring Hill Health Day was tentatively scheduled for February at the Joyce Cusack Resource Center.

Finance Report

October Financials

Approval of Disbursements – Check Register & Estimated Expenditures

Ms. Tebo outlined the financials and estimated expenditures. She noted the Board would not meet for two months, and they asked each agency to provide an estimate of their December invoices. She pointed out that there would be a \$3 million transfer from Surety Bank to Ameris Operating, as well as a transfer from the Ameris Money Market account to Ameris Operating.

Motion 110 – 2023 Commissioner Pepin moved to approve, authorize, and warrant the payment of the bills outlined in the check register presented by James Moore & Co and estimated expenditures for the next month totaling \$7,753,866. Commissioner Manning seconded the motion. The motion passed 5-0.

Legal Update

Attorney Small had nothing further to report.

There being no further business to come before the Board, the meeting was adjourned at 8:15 p.m.

Adjournment

Jennifer Coen, Chair



EBMS

November 2023

Submission Report for
WVHA Board Members

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Executive Summary for 00532

Client: West Volusia Hospital Authority
Paid Dates: 11/1/2023 to 11/30/2023
Location: All

Department: All
Benefit Plan: All
TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	6505		Charges	\$4,460,300	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$3,967,084	Duplicate Charges	-\$317	-0.01%
Medical	\$486,358	\$359	Allowed	\$493,216	Plan Limitations	\$1,104,908	24.77%
Professional	\$260,745	\$193	less Member	\$10,633	Cost Savings	\$2,803,475	62.85%
Facility	\$225,614	\$167	less Adjustments	-\$3,775	UCR Reductions	\$178	0.00%
PBM	\$0	\$0	Paid Benefit	\$486,358	Other	\$58,840	1.32%
Vision	\$0	\$0	plus Admin Costs	\$314,357	Total:	\$3,967,084	88.94%
Total Plan Paid:	\$486,358	\$359	Total Plan Paid:	\$800,715			

Census										
Census Date:	Male	Female	Total	Male	Female	Male	Female	Total	Total	Total
11/30/2023	Emp	Emp	Employees	Spouse	Spouse	Dep	Dep	Medical	Dental	Vision
0 to 19	30	28	58	0	0	0	0	58	0	0
20 to 25	22	40	62	0	0	0	0	62	0	0
26 to 29	36	28	64	0	0	0	0	64	0	0
30 to 39	117	111	228	0	0	0	0	228	0	0
40 to 49	132	168	300	0	0	0	0	300	0	0
50 to 59	169	223	392	0	0	0	0	392	0	0
60 to 64	85	94	179	0	0	0	0	179	0	0
65 and Older	29	42	71	0	0	0	0	71	0	0
Totals	620	734	1354	0	0	0	0	1354	0	0
Average Age	45.74	47.11	46.48	0.00	0.00	0.00	0.00	46.48	0.00	0.00

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 11/30/2023	Employee	Spouse	Dependent
Adventhealth Deland	57	\$72,163	0 to 19	\$1,226	\$0	\$0
Florida Cancer Specialists	80	\$47,068	20 to 25	\$8,882	\$0	\$0
Adventhealth Fish	37	\$45,272	26 to 29	\$5,092	\$0	\$0
Halifax Hospital Medical	9	\$26,189	30 to 39	\$55,720	\$0	\$0
Deland Dialysis	35	\$25,747	40 to 49	\$105,851	\$0	\$0
Medical Center Of Deltona	12	\$23,951	50 to 59	\$191,180	\$0	\$0
Wellness Avenue Surgery	40	\$20,494	60 to 64	\$82,914	\$0	\$0
Quest Diagnostics Tampa	281	\$16,411	65 and Older	\$35,493	\$0	\$0
Gastroenterology Of	48	\$9,225	Totals	\$486,358	\$0	\$0
Quest Diagnostics Nichols	54	\$8,510				

Claims Paid by Month			Average Lag & Average Spend (rolling 12 months)			
October 23		\$598,474	Product	Avg Paid per Day	Avg Lag Days	Lag Dollars
November 23		\$486,358	Medical	\$20,882	53	\$1,106,746
Total:		\$1,084,832	Vision	\$0	16	\$0
			RX	\$0	144	\$0
			Total:			\$1,106,746



Executive Summary for 00532

Client: West Volusia Hospital Authority
Paid Dates: 11/1/2023 to 11/30/2023
Location: All

Department: All
Benefit Plan: All
TIN: All

Benefit Analysis								
Benefit Category	Line Counts	Charges	Disallowed	Allowed	Member	Adjustments	Plan Paid	% of Total
AMBULANCE	10	\$9,209	\$9,209	\$0	\$0	\$0	\$0	0.00%
ANESTHESIA	59	\$87,094	\$77,445	\$9,649	\$0	\$0	\$9,649	1.98%
CHIROPRACTIC	5	\$289	\$152	\$136	\$50	\$0	\$86	0.02%
DIALYSIS	65	\$869,105	\$836,598	\$32,507	\$0	\$0	\$32,507	6.68%
DME/APPLIANCE	17	\$7,975	\$7,975	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	345	\$763,614	\$671,798	\$91,816	\$2,829	\$0	\$88,987	18.30%
HOSPICE CARE	1	-\$27,090	-\$27,090	\$0	\$0	\$0	\$0	0.00%
INELIGIBLE	234	\$74,000	\$74,000	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	219	\$54,612	\$36,795	\$17,817	\$0	\$0	\$17,817	3.66%
IP HOSP CHARGES	19	\$962,795	\$924,000	\$38,795	\$250	\$0	\$38,545	7.93%
MATERNITY	2	\$6,000	\$6,000	\$0	\$0	\$0	\$0	0.00%
MEDICAL MISC	10	\$4,745	\$4,696	\$49	\$0	\$0	\$49	0.01%
OFFICE VISIT	763	\$104,105	\$61,095	\$43,010	\$3,280	\$0	\$39,730	8.17%
OP PHYSICIAN	189	\$70,149	\$54,293	\$15,856	\$295	\$0	\$15,561	3.20%
OTHER	230	\$3,493	\$3,419	\$74	\$10	-\$3,775	\$3,839	0.79%
OUTPAT HOSP	3	\$260	\$237	\$24	\$0	\$0	\$24	0.00%
PSYCHIATRIC	114	\$15,751	\$4,783	\$10,969	\$470	\$0	\$10,499	2.16%
RADIATION /CHEMO	51	\$143,254	\$102,312	\$40,943	\$0	\$0	\$40,943	8.42%
SURG FACILITY	113	\$655,824	\$572,217	\$83,607	\$1,800	\$0	\$81,807	16.82%
SURGERY	226	\$62,086	\$58,513	\$3,573	\$0	\$0	\$3,573	0.73%
SURGERY IP	32	\$70,286	\$56,937	\$13,349	\$0	\$0	\$13,349	2.74%
SURGERY OP	34	\$27,852	\$19,519	\$8,333	\$0	\$0	\$8,333	1.71%
THERAPY	309	\$33,003	\$20,930	\$12,072	\$990	\$0	\$11,082	2.28%
URGENT CARE	6	\$2,185	\$1,514	\$671	\$150	\$0	\$521	0.11%
VISION	1	\$229	\$229	\$0	\$0	\$0	\$0	0.00%
WELLNESS	550	\$38,322	\$30,940	\$7,382	\$0	\$0	\$7,382	1.52%
XRAY/ LAB	3203	\$421,154	\$358,570	\$62,585	\$508	\$0	\$62,076	12.76%
Totals:	6810	\$4,460,300	\$3,967,084	\$493,216	\$10,633	-\$3,775	\$486,358	



Executive Summary for 00532

Client: West Volusia Hospital Authority
Paid Dates: 10/1/2023 to 11/30/2023
Location: All

Department: All
Benefit Plan: All
TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	12933		Charges	\$10,041,962	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$8,937,281	Addl Info Not Provided	-\$1,202,628	-11.98%
Medical	\$1,084,832	\$401	Allowed	\$1,104,681	Duplicate Charges	\$40,759	0.41%
Professional	\$494,930	\$183	less Member	\$20,618	Plan Limitations	\$4,007,541	39.91%
Facility	\$589,902	\$218	less Adjustments	-\$769	Cost Savings	\$5,962,763	59.38%
PBM	\$0	\$0	Paid Benefit	\$1,084,832	UCR Reductions	\$399	0.00%
Vision	\$0	\$0	plus Admin Costs	\$608,935	Other	\$128,447	1.28%
Total Plan Paid:	\$1,084,832	\$401	Total Plan Paid:	\$1,693,767	Total:	\$8,937,281	89.00%

Census										
Census Date:	Male	Female	Total	Male	Female	Male	Female	Total	Total	Total
11/30/2023	Emp	Emp	Employees	Spouse	Spouse	Dep	Dep	Medical	Dental	Vision
0 to 19	30	28	58	0	0	0	0	58	0	0
20 to 25	22	40	62	0	0	0	0	62	0	0
26 to 29	36	28	64	0	0	0	0	64	0	0
30 to 39	117	111	228	0	0	0	0	228	0	0
40 to 49	132	168	300	0	0	0	0	300	0	0
50 to 59	169	223	392	0	0	0	0	392	0	0
60 to 64	85	94	179	0	0	0	0	179	0	0
65 and Older	29	42	71	0	0	0	0	71	0	0
Totals	620	734	1354	0	0	0	0	1354	0	0
Average Age	45.74	47.11	46.48	0.00	0.00	0.00	0.00	46.48	0.00	0.00

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 11/30/2023	Employee	Spouse	Dependent
Halifax Hospital Medical	28	\$227,039	0 to 19	\$6,686	\$0	\$0
Adventhealth Deland	137	\$124,248	20 to 25	\$17,388	\$0	\$0
Adventhealth Fish	82	\$81,829	26 to 29	\$19,686	\$0	\$0
Florida Cancer Specialists	184	\$73,617	30 to 39	\$98,976	\$0	\$0
Medical Center Of Deltona	32	\$59,515	40 to 49	\$174,464	\$0	\$0
Deland Dialysis	55	\$56,563	50 to 59	\$515,808	\$0	\$0
Quest Diagnostics Tampa	594	\$35,417	60 to 64	\$185,382	\$0	\$0
Wellness Avenue Surgery	43	\$21,699	65 and Older	\$66,443	\$0	\$0
6 Radiology Associates	167	\$19,278	Totals	\$1,084,832	\$0	\$0
Quest Diagnostics Nichols	111	\$18,818				

Claims Paid by Month		Average Lag & Average Spend (rolling 12 months)			
October 23	\$598,474	Product	Avg Paid per Day	Avg Lag Days	Lag Dollars
November 23	\$486,358	Medical	\$20,882	53	\$1,106,746
Total:	\$1,084,832	Vision	\$0	16	\$0
		RX	\$0	144	\$0
		Total:			\$1,106,746



Executive Summary for 00532

Client: West Volusia Hospital Authority
Paid Dates: 10/1/2023 to 11/30/2023
Location: All
Department: All
Benefit Plan: All
TIN: All

Benefit Analysis								
Benefit Category	Line Counts	Charges	Disallowed	Allowed	Member	Adjustments	Plan Paid	% of Total
AMBULANCE	11	\$12,510	\$12,510	\$0	\$0	\$0	\$0	0.00%
ANESTHESIA	140	\$211,747	\$191,512	\$20,234	\$0	\$0	\$20,234	1.87%
CHIROPRACTIC	22	\$1,581	\$1,308	\$272	\$100	\$0	\$172	0.02%
COVID-19	1	\$551	\$551	\$0	\$0	\$0	\$0	0.00%
DIALYSIS	101	\$1,787,064	\$1,717,665	\$69,399	\$0	\$0	\$69,399	6.40%
DME/APPLIANCE	33	\$15,730	\$15,730	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	773	\$1,401,265	\$1,230,346	\$170,919	\$5,606	\$0	\$165,313	15.24%
HOME HEALTH CARE	1	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
HOSPICE CARE	1	-\$27,090	-\$27,090	\$0	\$0	\$0	\$0	0.00%
INELIGIBLE	736	\$847,376	\$847,376	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	429	\$117,533	\$87,179	\$30,354	\$0	\$0	\$30,354	2.80%
IP HOSP CHARGES	70	\$2,239,601	\$2,006,866	\$232,735	\$750	\$0	\$231,985	21.38%
MATERNITY	3	\$6,000	\$6,000	\$0	\$0	\$0	\$0	0.00%
MEDICAL MISC	16	\$5,715	\$5,536	\$179	\$9	\$0	\$170	0.02%
OFFICE VISIT	1402	\$205,317	\$122,205	\$83,111	\$6,590	\$0	\$76,521	7.05%
OP PHYSICIAN	387	\$156,249	\$123,703	\$32,546	\$654	\$0	\$31,893	2.94%
OTHER	412	\$4,043	\$3,969	\$74	\$10	-\$769	\$832	0.08%
OUTPAT HOSP	10	\$3,185	\$3,145	\$41	\$17	\$0	\$24	0.00%
PSYCHIATRIC	213	\$43,306	\$23,588	\$19,718	\$855	\$0	\$18,863	1.74%
RADIATION /CHEMO	88	\$232,950	\$178,827	\$54,123	\$0	\$0	\$54,123	4.99%
SUBS ABUSE	4	\$47,084	\$47,084	\$0	\$0	\$0	\$0	0.00%
SURG FACILITY	169	\$1,283,467	\$1,130,058	\$153,408	\$2,650	\$0	\$150,758	13.90%
SURGERY	399	\$115,290	\$104,811	\$10,479	\$0	\$0	\$10,479	0.97%
SURGERY IP	55	\$125,860	\$107,680	\$18,179	\$0	\$0	\$18,179	1.68%
SURGERY OP	70	\$95,748	\$74,897	\$20,851	\$0	\$0	\$20,851	1.92%
THERAPY	614	\$67,569	\$42,579	\$24,990	\$2,010	\$0	\$22,980	2.12%
URGENT CARE	19	\$5,883	\$4,226	\$1,657	\$350	\$0	\$1,307	0.12%
VISION	2	\$429	\$429	\$0	\$0	\$0	\$0	0.00%
WELLNESS	1047	\$109,614	\$83,155	\$26,459	\$4	\$0	\$26,455	2.44%
XRAY/ LAB	6268	\$926,385	\$791,434	\$134,952	\$1,013	\$0	\$133,939	12.35%
Totals:	13496	\$10,041,962	\$8,937,281	\$1,104,681	\$20,618	-\$769	\$1,084,832	



PCORI Membership Count

Block of Business ID: EBMSI
Client ID: 00532

Eligibility Date: : 1/1/2023 to 11/30/2023

Month-Year	Employee Count	Dependent Count	Total Member
00532-West Volusia Hospital Authority			
1/1/2023	1358	0	1358
2/1/2023	1336	0	1336
3/1/2023	1379	0	1379
4/1/2023	1369	0	1369
5/1/2023	1360	0	1360
6/1/2023	1397	0	1397
7/1/2023	1422	0	1422
8/1/2023	1439	0	1439
9/1/2023	1447	0	1447
10/1/2023	1437	0	1437
11/1/2023	1422	0	1422
Total Member Days			1,396.91

Block of Business ID:
Client ID:

EBMSI
00532

As Of Date: 11/30/2023

City, State	Employee Count	Dependent Count	Total Count
Barberville, FL	1	0	1
De Leon Springs, FL	97	0	97
Debary, FL	37	0	37
Deland, FL	623	0	623
Deltona, FL	365	0	365
Enterprise, FL	2	0	2
Lake Helen, FL	15	0	15
Orange City, FL	83	0	83
Osteen, FL	11	0	11
Pierson, FL	81	0	81
Seville, FL	30	0	30
Total	1345	0	1345



Tier Census by Product 11/1/2023

Block of Business ID: EBMSI
Client ID: 00532
Status: A,C,NC,R,V

Products: MM,DE,VI

00532 : West Volusia Hospital Authority

Medical	Status	Coverage Level	Total Members	Male Members	Female Members	Male Spouses	Female Spouses	Male Dependents	Female Dependents	Total Enrolled
	Active	Employee Only	1337	617	720	0	0	0	0	1337
		Subtotal for Active:	1337	617	720	0	0	0	0	1337
		Total for Medical:	1337	617	720	0	0	0	0	1337

Requested by: ReportScheduler from p316 data [P316]

Generated at: 05:35:14 on 01 November 2023



Tier Census by Product 11/15/2023

Block of Business ID: EBMSI
Client ID: 00532
Status: A,C,NC,R,V

Products: MM,DE,VI

00532 : West Volusia Hospital Authority

Medical	Status	Coverage Level	Total Members	Male Members	Female Members	Male Spouses	Female Spouses	Male Dependents	Female Dependents	Total Enrolled
	Active	Employee Only	1347	617	730	0	0	0	0	1347
		Subtotal for Active:	1347	617	730	0	0	0	0	1347
		Total for Medical:	1347	617	730	0	0	0	0	1347

Requested by: ReportScheduler from p316 data [P316]

Generated at: 01:30:08 on 15 November 2023

Jv-1.28.5.0

Yes



Benefit Analysis Summary

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 11/1/2023 to 11/30/2023

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
AMBULANCE	10	9,209.30	9,209.30	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	59	87,094.00	11,981.60	65,463.46	9,648.94	0.00	0.00	9,648.94	1.98%
CHIROPRACTIC	5	288.50	0.00	152.35	136.15	50.00	0.00	86.15	0.02%
DIALYSIS	65	869,105.35	2,375.14	834,222.82	32,507.39	0.00	0.00	32,507.39	6.68%
DME/APPLIANCE	17	7,974.58	7,974.58	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	345	763,613.82	65,259.11	606,538.74	91,815.97	2,829.33	0.00	88,986.64	18.30%
HOSPICE CARE	1	-27,090.00	-27,090.00	0.00	0.00	0.00	0.00	0.00	0.00%
INELIGIBLE	234	74,000.17	74,000.17	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	219	54,611.70	8,050.70	28,744.43	17,816.57	0.00	0.00	17,816.57	3.66%
IP HOSP CHARGES	19	962,794.90	767,957.06	156,042.60	38,795.24	250.00	0.00	38,545.24	7.93%
MATERNITY	2	6,000.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
MEDICAL MISC	10	4,745.04	1,436.04	3,260.15	48.85	0.00	0.00	48.85	0.01%
OFFICE VISIT	763	104,104.90	5,819.94	55,275.08	43,009.88	3,280.00	0.00	39,729.88	8.17%
OP PHYSICIAN	189	70,148.95	765.00	53,527.72	15,856.23	295.28	0.00	15,560.95	3.20%
OTHER	243	3,493.00	2,953.00	466.49	73.51	10.00	-3,775.22	3,838.73	0.79%
OUTPAT HOSP	3	260.49	0.00	236.84	23.65	0.00	0.00	23.65	0.00%
PSYCHIATRIC	114	15,751.48	747.92	4,034.59	10,968.97	470.00	0.00	10,498.97	2.16%
RADIATION /CHEMO	51	143,254.33	0.00	102,311.55	40,942.78	0.00	0.00	40,942.78	8.42%
SURG FACILITY	113	655,823.54	100,573.08	471,643.63	83,606.83	1,800.00	0.00	81,806.83	16.82%
SURGERY	226	62,085.51	7,062.00	51,450.65	3,572.86	0.00	0.00	3,572.86	0.73%
SURGERY IP	32	70,285.86	15,728.11	41,209.15	13,348.60	0.00	0.00	13,348.60	2.74%
SURGERY OP	34	27,851.82	-411.04	19,929.64	8,333.22	0.00	0.00	8,333.22	1.71%
THERAPY	309	33,002.74	476.74	20,453.66	12,072.34	990.00	0.00	11,082.34	2.28%
URGENT CARE	6	2,185.00	0.00	1,514.03	670.97	150.00	0.00	520.97	0.11%
VISION	1	229.00	229.00	0.00	0.00	0.00	0.00	0.00	0.00%
WELLNESS	550	38,321.78	2,919.29	28,020.34	7,382.15	0.00	0.00	7,382.15	1.52%
XRAY/ LAB	3203	421,154.15	56,044.89	302,524.61	62,584.65	508.32	0.00	62,076.33	12.76%
Totals for 00532	6823	4,460,299.91	1,120,061.63	2,847,022.53	493,215.75	10,632.93	-3,775.22	486,358.04	



Benefit Analysis Summary

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2023 to 11/30/2023

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
AMBULANCE	11	12,510.30	12,510.30	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	140	211,746.80	64,823.60	126,688.86	20,234.34	0.00	0.00	20,234.34	1.87%
CHIROPRACTIC	22	1,580.50	1,003.50	304.70	272.30	100.00	0.00	172.30	0.02%
COVID-19	1	551.25	551.25	0.00	0.00	0.00	0.00	0.00	0.00%
DIALYSIS	101	1,787,063.85	68,764.73	1,648,900.57	69,398.55	0.00	0.00	69,398.55	6.40%
DME/APPLIANCE	33	15,730.45	15,730.45	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	773	1,401,265.07	94,411.87	1,135,934.19	170,919.01	5,605.69	0.00	165,313.32	15.24%
HOME HEALTH CARE	1	0.26	0.26	0.00	0.00	0.00	0.00	0.00	0.00%
HOSPICE CARE	1	-27,090.00	-27,090.00	0.00	0.00	0.00	0.00	0.00	0.00%
INELIGIBLE	736	847,376.02	847,376.02	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	429	117,532.71	40,698.93	46,479.59	30,354.19	0.00	0.00	30,354.19	2.80%
IP HOSP CHARGES	70	2,239,600.60	517,484.86	1,489,380.84	232,734.90	750.00	0.00	231,984.90	21.39%
MATERNITY	3	6,000.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
MEDICAL MISC	16	5,715.06	1,832.06	3,704.04	178.96	8.68	0.00	170.28	0.02%
OFFICE VISIT	1402	205,316.79	15,137.28	107,068.18	83,111.33	6,590.00	0.00	76,521.33	7.05%
OP PHYSICIAN	387	156,248.73	11,836.39	111,866.20	32,546.14	653.61	0.00	31,892.53	2.94%
OTHER	432	4,043.00	3,053.00	916.49	73.51	10.00	-703.41	766.92	0.07%
OUTPAT HOSP	10	3,185.47	2,262.00	882.61	40.86	17.21	0.00	23.65	0.00%
PSYCHIATRIC	213	43,306.44	13,947.92	9,640.54	19,717.98	855.00	0.00	18,862.98	1.74%
RADIATION /CHEMO	88	232,950.24	0.00	178,827.06	54,123.18	0.00	0.00	54,123.18	4.99%
SUBS ABUSE	4	47,084.18	31,571.53	15,512.65	0.00	0.00	0.00	0.00	0.00%
SURG FACILITY	169	1,283,466.55	283,252.23	846,805.85	153,408.47	2,650.00	0.00	150,758.47	13.90%
SURGERY	399	115,289.71	17,716.00	87,094.90	10,478.81	0.00	0.00	10,478.81	0.97%
SURGERY IP	55	125,859.77	40,289.99	67,390.29	18,179.49	0.00	0.00	18,179.49	1.68%
SURGERY OP	70	95,748.16	9,095.96	65,800.95	20,851.25	0.00	0.00	20,851.25	1.92%
THERAPY	614	67,568.74	646.74	41,931.82	24,990.18	2,010.00	0.00	22,980.18	2.12%
URGENT CARE	19	5,883.00	414.00	3,812.08	1,656.92	350.00	0.00	1,306.92	0.12%
VISION	2	429.00	429.00	0.00	0.00	0.00	0.00	0.00	0.00%
WELLNESS	1047	109,614.09	3,573.67	79,581.00	26,459.42	4.48	0.00	26,454.94	2.44%
XRAY/ LAB	6268	926,385.42	167,977.88	623,455.92	134,951.62	1,012.95	0.00	133,938.67	12.35%
Totals for 00532	13516	10,041,962.16	2,245,301.42	6,691,979.33	1,104,681.41	20,617.62	-703.41	1,084,767.20	

Requested by: ReportScheduler from p316 data [P316]

Generated at: 08:13:45 on 01 December 2023



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 11/1/2023 to 11/30/2023

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
miCareDeLand	1694	263,049.79	0.00	0.00	0.00	0.00	263,049.79
miCareDelton	1056	197,920.51	0.00	0.00	0.00	0.00	197,920.51
miCarePierse	116	25,387.74	0.00	0.00	0.00	0.00	25,387.74
N/A	43	0.00	0.00	0.00	0.00	0.00	0.00
00532 Totals:	2909	486,358.04	0.00	0.00	0.00	0.00	486,358.04



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2023 to 11/30/2023

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
miCareDeLand	3242	493,370.73	0.00	0.00	0.00	0.00	493,370.73
miCareDelton	2173	553,604.95	0.00	0.00	0.00	0.00	553,604.95
miCarePierse	217	37,856.68	0.00	0.00	0.00	0.00	37,856.68
N/A	101	0.00	0.00	0.00	0.00	0.00	0.00
00532 Totals:	5733	1,084,832.36	0.00	0.00	0.00	0.00	1,084,832.36



Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 11/1/2023 to 11/30/2023

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
20-4552956	1942540356	Micare LLC	Billings	MT	Clinic	592	0.00	0.00	0.00	0.00	0.00	0.00



Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2023 to 11/30/2023

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
20-4552956	1942540356	Micare LLC	Billings	MT	Clinic	1039	0.00	0.00	0.00	0.00	0.00	0.00



CLAIMS PAID BY MONTH

Paid Date: 10/1/23 to 11/30/23

Location Name	Month	Hospital	Laboratory	PCP	Specialty	Facility Physician	Total Claims Count	Total Paid Claims	Total Fixed Costs	Employee Count	PEPM Cost/ Employee	Hospital PEPM	Lab PEPM	PCP PEPM	Specialty PEPM	Facility PEPM
00532 - West Volusia Hospital Authority																
miCareDeLand	10-2023	\$91,816.35	\$13,613.00	\$0.00	\$124,891.59	\$0.00	1532	\$230,320.94	\$0.00	852	\$270.33	\$107.77	\$15.98	\$0.00	\$146.59	\$0.00
miCareDeLand	11-2023	\$103,725.42	\$16,686.73	\$0.00	\$141,229.30	\$0.00	1683	\$261,641.45	\$0.00	858	\$304.94	\$120.89	\$19.45	\$0.00	\$164.60	\$0.00
	Subtotal:	\$195,541.77	\$30,299.73	\$0.00	\$266,120.89	\$0.00	3215	\$491,962.39	\$0.00	1710	\$287.70	\$114.35	\$17.72	\$0.00	\$155.63	\$0.00
miCareDelton	10-2023	\$240,491.90	\$15,991.46	\$0.00	\$99,201.08	\$0.00	1115	\$355,684.44	\$0.00	514	\$691.99	\$467.88	\$31.11	\$0.00	\$193.00	\$0.00
miCareDelton	11-2023	\$65,021.78	\$10,271.43	\$0.00	\$122,627.30	\$0.00	1052	\$197,920.51	\$0.00	504	\$392.70	\$129.01	\$20.38	\$0.00	\$243.31	\$0.00
	Subtotal:	\$305,513.68	\$26,262.89	\$0.00	\$221,828.38	\$0.00	2167	\$553,604.95	\$0.00	1018	\$543.82	\$300.11	\$25.80	\$0.00	\$217.91	\$0.00
miCarePierso	10-2023	\$818.41	\$2,657.79	\$0.00	\$8,992.74	\$0.00	101	\$12,468.94	\$0.00	71	\$175.62	\$11.53	\$37.43	\$0.00	\$126.66	\$0.00
miCarePierso	11-2023	\$14,410.74	\$1,318.11	\$0.00	\$9,658.89	\$0.00	116	\$25,387.74	\$0.00	69	\$367.94	\$208.85	\$19.10	\$0.00	\$139.98	\$0.00
	Subtotal:	\$15,229.15	\$3,975.90	\$0.00	\$18,651.63	\$0.00	217	\$37,856.68	\$0.00	140	\$270.40	\$108.78	\$28.40	\$0.00	\$133.23	\$0.00
N/A	10-2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	58	\$0.00	\$294,578.05	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
N/A	11-2023	\$1,408.34	\$0.00	\$0.00	\$0.00	\$0.00	40	\$1,408.34	\$314,356.68	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal:	\$1,408.34	\$0.00	\$0.00	\$0.00	\$0.00	98	\$1,408.34	\$608,934.73	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total:	\$517,692.94	\$60,538.52	\$0.00	\$506,600.90	\$0.00	5697	\$1,084,832.36	\$608,934.73	2868	\$590.57	\$180.51	\$21.11	\$0.00	\$176.64	\$0.00

Parameters

Beginning Location:

Ending Location:

Paid Date: 10/1/2023-11/30/2023

Reporting Period: CLIENTYTD

Location: 000-zzzzz

** Census Count Comments: Membership is counted per location, per department, or per



EBMS

December 2023

Submission Report for
WVHA Board Members

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Executive Summary for 00532

Client:

West Volusia Hospital Authority

Department: All

Paid Dates:

12/1/2023 to 12/31/2023

Benefit Plan: All

Location:

All

TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	5258		Charges	\$4,965,385	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$4,495,612	Duplicate Charges	\$287,318	5.79%
Medical	\$458,924	\$346	Allowed	\$469,773	Plan Limitations	\$856,844	17.26%
Professional	\$143,462	\$108	less Member	\$8,913	Cost Savings	\$3,351,216	67.49%
Facility	\$315,461	\$238	less Adjustments	\$769	UCR Reductions	\$226	0.00%
PBM	\$1,168	\$1	Paid Benefit	\$460,092	Other	\$8	0.00%
Total Plan Paid:	\$460,092	\$346	plus Admin Costs	\$318,022	Total:	\$4,495,612	90.54%
			Total Plan Paid:	\$778,114			

Census										
Census Date:	Male	Female	Total	Male	Female	Male	Female	Total	Total	Total
12/31/2023	Emp	Emp	Employees	Spouse	Spouse	Dep	Dep	Medical	Dental	Vision
0 to 19	27	31	58	0	0	0	0	58	0	0
20 to 25	23	37	60	0	0	0	0	60	0	0
26 to 29	32	22	54	0	0	0	0	54	0	0
30 to 39	115	111	226	0	0	0	0	226	0	0
40 to 49	131	162	293	0	0	0	0	293	0	0
50 to 59	168	220	388	0	0	0	0	388	0	0
60 to 64	82	95	177	0	0	0	0	177	0	0
65 and Older	27	45	72	0	0	0	0	72	0	0
Totals	605	723	1328	0	0	0	0	1328	0	0
Average Age	45.87	47.32	46.66	0.00	0.00	0.00	0.00	46.66	0.00	0.00

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 12/31/2023	Employee	Spouse	Dependent
Adventhealth Deland	65	\$84,066	0 to 19	\$2,138	\$0	\$0
Medical Center Of Deltona	12	\$60,493	20 to 25	\$14,248	\$0	\$0
Adventhealth Fish	45	\$57,465	26 to 29	\$2,216	\$0	\$0
Deland Dialysis	58	\$45,497	30 to 39	\$62,707	\$0	\$0
Halifax Hospital Medical	10	\$42,883	40 to 49	\$78,942	\$0	\$0
Wellness Avenue Surgery	61	\$18,109	50 to 59	\$163,514	\$0	\$0
Quest Diagnostics Tampa	262	\$17,122	60 to 64	\$111,812	\$0	\$0
Florida Cancer Specialists	73	\$9,605	65 and Older	\$24,514	\$0	\$0
Gastroenterology Of	54	\$7,638	Totals	\$460,092	\$0	\$0
2 Port Orange Imaging	2	\$5,228				

Claims Paid by Month		Average Lag & Average Spend (rolling 12 months)			
October 23	\$598,474	Product	Avg Paid per Day	Avg Lag Days	Lag Dollars
November 23	\$486,358	Medical	\$20,622	53	\$1,092,966
December 23	\$460,092	Vision	\$0	16	\$0
Total:	\$1,544,924	RX	\$22	79	\$1,738
		Total:			\$1,094,704



Executive Summary for 00532

Client: West Volusia Hospital Authority
Paid Dates: 12/1/2023 to 12/31/2023
Location: All
Department: All
Benefit Plan: All
TIN: All

Benefit Analysis								
Benefit Category	Line Counts	Charges	Disallowed	Allowed	Member	Adjustments	Plan Paid	% of Total
AMBULANCE	7	\$2,707	\$2,707	\$0	\$0	\$0	\$0	0.00%
ANESTHESIA	39	\$49,303	\$43,460	\$5,843	\$0	\$0	\$5,843	1.27%
CHIROPRACTIC	13	\$1,040	\$566	\$474	\$90	\$0	\$384	0.08%
DIALYSIS	72	\$1,595,501	\$1,544,740	\$50,761	\$0	\$0	\$50,761	11.03%
DME/APPLIANCE	4	\$1,386	\$1,386	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	279	\$687,108	\$627,344	\$59,764	\$2,600	\$0	\$57,164	12.42%
INELIGIBLE	359	\$438,045	\$438,045	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	193	\$50,270	\$40,672	\$9,598	\$0	\$0	\$9,598	2.09%
IP HOSP CHARGES	33	\$957,812	\$815,562	\$142,250	\$650	\$0	\$141,600	30.78%
MATERNITY	2	\$3,000	\$3,000	\$0	\$0	\$0	\$0	0.00%
MEDICAL MISC	11	\$2,263	\$2,214	\$49	\$0	\$0	\$49	0.01%
OFFICE VISIT	648	\$76,703	\$45,764	\$30,939	\$2,330	\$0	\$28,609	6.22%
OP PHYSICIAN	110	\$59,310	\$49,957	\$9,353	\$235	\$0	\$9,118	1.98%
OTHER	198	\$3,559	\$3,197	\$362	\$0	\$769	-\$407	-0.09%
OUTPAT HOSP	7	\$5,903	\$4,683	\$1,221	\$150	\$0	\$1,071	0.23%
PSYCHIATRIC	68	\$9,020	\$3,949	\$5,071	\$225	\$0	\$4,846	1.05%
RADIATION /CHEMO	38	\$106,413	\$97,554	\$8,859	\$0	\$0	\$8,859	1.93%
SUBS ABUSE	7	\$124,564	\$124,564	\$0	\$0	\$0	\$0	0.00%
SURG FACILITY	90	\$343,271	\$277,524	\$65,746	\$1,650	\$0	\$64,096	13.93%
SURGERY	157	\$30,940	\$26,303	\$4,636	\$0	\$0	\$4,636	1.01%
SURGERY IP	6	\$7,307	\$5,537	\$1,770	\$0	\$0	\$1,770	0.38%
SURGERY OP	23	\$43,278	\$34,758	\$8,520	\$0	\$0	\$8,520	1.85%
THERAPY	182	\$22,390	\$15,838	\$6,553	\$500	\$0	\$6,053	1.32%
URGENT CARE	5	\$1,097	\$761	\$336	\$75	\$0	\$261	0.06%
WELLNESS	492	\$23,696	\$18,236	\$5,460	\$0	\$0	\$5,460	1.19%
XRAY/ LAB	2662	\$319,499	\$267,291	\$52,208	\$407	\$0	\$51,801	11.26%
Totals:	5705	\$4,965,385	\$4,495,612	\$469,773	\$8,913	\$769	\$460,092	



Executive Summary for 00532

Client:

West Volusia Hospital Authority

Department: All

Paid Dates:

10/1/2023 to 12/31/2023

Benefit Plan: All

Location:

All

TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	18396		Charges	\$15,007,347	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$13,432,893	Addl Info Not Provided	-\$1,202,628	-8.01%
Medical	\$1,543,756	\$387	Allowed	\$1,574,454	Duplicate Charges	\$328,077	2.19%
Professional	\$638,392	\$160	less Member	\$29,531	Plan Limitations	\$4,864,385	32.41%
Facility	\$905,364	\$227	less Adjustments	\$0	Cost Savings	\$9,313,978	62.06%
PBM	\$1,168	\$0	Paid Benefit	\$1,544,924	UCR Reductions	\$626	0.00%
Vision	\$0	\$0	plus Admin Costs	\$926,957	Other	\$128,455	0.86%
Total Plan Paid:	\$1,544,924	\$388	Total Plan Paid:	\$2,471,881	Total:	\$13,432,893	89.51%

Census										
Census Date:	Male	Female	Total	Male	Female	Male	Female	Total	Total	Total
12/31/2023	Emp	Emp	Employees	Spouse	Spouse	Dep	Dep	Medical	Dental	Vision
0 to 19	27	31	58	0	0	0	0	58	0	0
20 to 25	23	37	60	0	0	0	0	60	0	0
26 to 29	32	22	54	0	0	0	0	54	0	0
30 to 39	115	111	226	0	0	0	0	226	0	0
40 to 49	131	162	293	0	0	0	0	293	0	0
50 to 59	168	220	388	0	0	0	0	388	0	0
60 to 64	82	95	177	0	0	0	0	177	0	0
65 and Older	27	45	72	0	0	0	0	72	0	0
Totals	605	723	1328	0	0	0	0	1328	0	0
Average Age	45.87	47.32	46.66	0.00	0.00	0.00	0.00	46.66	0.00	0.00

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 12/31/2023	Employee	Spouse	Dependent
Halifax Hospital Medical	38	\$269,922	0 to 19	\$8,824	\$0	\$0
Adventhealth Deland	202	\$208,315	20 to 25	\$31,636	\$0	\$0
Adventhealth Fish	127	\$139,295	26 to 29	\$21,281	\$0	\$0
Medical Center Of Deltona	44	\$120,008	30 to 39	\$162,304	\$0	\$0
Deland Dialysis	113	\$102,060	40 to 49	\$245,333	\$0	\$0
Florida Cancer Specialists	257	\$83,223	50 to 59	\$686,536	\$0	\$0
Quest Diagnostics Tampa	856	\$52,539	60 to 64	\$297,742	\$0	\$0
Wellness Avenue Surgery	104	\$39,808	65 and Older	\$91,268	\$0	\$0
Gastroenterology Of	142	\$22,946	Totals	\$1,544,924	\$0	\$0
Quest Diagnostics Nichols	137	\$21,229				

Claims Paid by Month		Average Lag & Average Spend (rolling 12 months)			
October 23	\$598,474	Product	Avg Paid per Day	Avg Lag Days	Lag Dollars
November 23	\$486,358	Medical	\$20,622	53	\$1,092,966
December 23	\$460,092	Vision	\$0	16	\$0
Total:	\$1,544,924	RX	\$22	79	\$1,738
		Total:			\$1,094,704



Executive Summary for 00532

Client: West Volusia Hospital Authority
Paid Dates: 10/1/2023 to 12/31/2023
Location: All

Department: All
Benefit Plan: All
TIN: All

Benefit Analysis								
Benefit Category	Line Counts	Charges	Disallowed	Allowed	Member	Adjustments	Plan Paid	% of Total
AMBULANCE	18	\$15,217	\$15,217	\$0	\$0	\$0	\$0	0.00%
ANESTHESIA	179	\$261,050	\$234,973	\$26,077	\$0	\$0	\$26,077	1.69%
CHIROPRACTIC	35	\$2,621	\$1,874	\$746	\$190	\$0	\$556	0.04%
COVID-19	1	\$551	\$551	\$0	\$0	\$0	\$0	0.00%
DIALYSIS	173	\$3,382,564	\$3,262,405	\$120,159	\$0	\$0	\$120,159	7.78%
DME/APPLIANCE	37	\$17,116	\$17,116	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	1052	\$2,088,373	\$1,857,690	\$230,683	\$8,206	\$0	\$222,477	14.40%
HOME HEALTH CARE	1	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
HOSPICE CARE	1	-\$27,090	-\$27,090	\$0	\$0	\$0	\$0	0.00%
INELIGIBLE	1095	\$1,285,421	\$1,285,421	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	622	\$167,803	\$127,851	\$39,952	\$0	\$0	\$39,952	2.59%
IP HOSP CHARGES	103	\$3,197,413	\$2,822,428	\$374,985	\$1,400	\$0	\$373,585	24.18%
MATERNITY	5	\$9,000	\$9,000	\$0	\$0	\$0	\$0	0.00%
MEDICAL MISC	27	\$7,978	\$7,750	\$228	\$9	\$0	\$219	0.01%
OFFICE VISIT	2050	\$282,019	\$167,969	\$114,050	\$8,920	\$0	\$105,130	6.80%
OP PHYSICIAN	497	\$215,559	\$173,660	\$41,900	\$889	\$0	\$41,010	2.65%
OTHER	608	\$7,602	\$7,167	\$435	\$10	\$0	\$425	0.03%
OUTPAT HOSP	17	\$9,089	\$7,827	\$1,261	\$167	\$0	\$1,094	0.07%
PSYCHIATRIC	281	\$52,326	\$27,537	\$24,789	\$1,080	\$0	\$23,709	1.53%
RADIATION /CHEMO	126	\$339,364	\$276,381	\$62,983	\$0	\$0	\$62,983	4.08%
SUBS ABUSE	11	\$171,648	\$171,648	\$0	\$0	\$0	\$0	0.00%
SURG FACILITY	259	\$1,626,737	\$1,407,582	\$219,155	\$4,300	\$0	\$214,855	13.91%
SURGERY	556	\$146,229	\$131,114	\$15,115	\$0	\$0	\$15,115	0.98%
SURGERY IP	61	\$133,167	\$113,217	\$19,950	\$0	\$0	\$19,950	1.29%
SURGERY OP	93	\$139,026	\$109,655	\$29,371	\$0	\$0	\$29,371	1.90%
THERAPY	796	\$89,959	\$58,416	\$31,543	\$2,510	\$0	\$29,033	1.88%
URGENT CARE	24	\$6,980	\$4,987	\$1,993	\$425	\$0	\$1,568	0.10%
VISION	2	\$429	\$429	\$0	\$0	\$0	\$0	0.00%
WELLNESS	1539	\$133,310	\$101,391	\$31,920	\$4	\$0	\$31,915	2.07%
XRAY/ LAB	8930	\$1,245,885	\$1,058,725	\$187,160	\$1,420	\$0	\$185,739	12.02%
Totals:	19199	\$15,007,347	\$13,432,893	\$1,574,454	\$29,531	\$0	\$1,544,924	

Block of Business ID: EBMSI
Client ID: 00532

Eligibility Date: : 1/1/2023 to 12/31/2023

Month-Year	Employee Count	Dependent Count	Total Member
00532-West Volusia Hospital Authority			
1/1/2023	1358	0	1358
2/1/2023	1336	0	1336
3/1/2023	1379	0	1379
4/1/2023	1369	0	1369
5/1/2023	1360	0	1360
6/1/2023	1397	0	1397
7/1/2023	1422	0	1422
8/1/2023	1439	0	1439
9/1/2023	1447	0	1447
10/1/2023	1437	0	1437
11/1/2023	1437	0	1437
12/1/2023	1422	0	1422
Total Member Days			1,400.25



Enrollment Counts by City and State

Block of Business ID:
Client ID:

EBMSI
00532

As Of Date: 12/31/2023

City, State	Employee Count	Dependent Count	Total Count
Barberville, FL	1	0	1
De Leon Springs, FL	95	0	95
Debary, FL	34	0	34
Deland, FL	618	0	618
Deltona, FL	353	0	353
Enterprise, FL	2	0	2
Lake Helen, FL	14	0	14
Orange City, FL	91	0	91
Osteen, FL	11	0	11
Pierson, FL	79	0	79
Seville, FL	30	0	30
Total	1328	0	1328



Tier Census by Product 12/1/2023

Block of Business ID: EBMSI
Client ID: 00532
Status: A,C,NC,R,V

Products: MM,DE,VI

00532 : West Volusia Hospital Authority

Medical	Status	Coverage Level	Total Members	Male Members	Female Members	Male Spouses	Female Spouses	Male Dependents	Female Dependents	Total Enrolled
	Active	Employee Only	1344	616	728	0	0	0	0	1344
		Subtotal for Active:	1344	616	728	0	0	0	0	1344
		Total for Medical:	1344	616	728	0	0	0	0	1344

Requested by: ReportScheduler from p316 data [P316]

Generated at: 03:43:37 on 01 December 2023

Jv-1.28.5.0

Yes



Tier Census by Product 12/15/2023

Block of Business ID: EBMSI
Client ID: 00532
Status: A,C,NC,R,V

Products: MM,DE,VI

00532 : West Volusia Hospital Authority

Medical	Status	Coverage Level	Total Members	Male Members	Female Members	Male Spouses	Female Spouses	Male Dependents	Female Dependents	Total Enrolled
	Active	Employee Only	1352	619	733	0	0	0	0	1352
		Subtotal for Active:	1352	619	733	0	0	0	0	1352
		Total for Medical:	1352	619	733	0	0	0	0	1352

Requested by: ReportScheduler from p316 data [P316]

Generated at: 01:30:06 on 15 December 2023

Jv-1.28.5.0

Yes



Benefit Analysis Summary

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 12/1/2023 to 12/31/2023

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
AMBULANCE	7	2,707.00	2,707.00	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	39	49,303.20	2,115.00	41,345.47	5,842.73	0.00	0.00	5,842.73	1.27%
CHIROPRACTIC	13	1,040.10	0.00	566.16	473.94	90.00	0.00	383.94	0.08%
DIALYSIS	72	1,595,500.60	252,540.00	1,292,199.79	50,760.81	0.00	0.00	50,760.81	11.03%
DME/APPLIANCE	4	1,386.00	1,386.00	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	279	687,108.38	146,257.46	481,086.97	59,763.95	2,600.00	0.00	57,163.95	12.42%
INELIGIBLE	359	438,044.90	438,044.90	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	193	50,270.30	25,401.30	15,270.97	9,598.03	0.00	0.00	9,598.03	2.09%
IP HOSP CHARGES	33	957,811.94	77,789.08	737,772.83	142,250.03	650.00	0.00	141,600.03	30.78%
MATERNITY	2	3,000.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
MEDICAL MISC	11	2,263.02	2,154.02	60.15	48.85	0.00	0.00	48.85	0.01%
OFFICE VISIT	648	76,702.50	8,133.00	37,630.61	30,938.89	2,330.00	0.00	28,608.89	6.22%
OP PHYSICIAN	110	59,310.38	1,597.64	48,359.38	9,353.36	235.48	0.00	9,117.88	1.98%
OTHER	204	3,559.00	2,447.00	750.25	361.75	0.00	768.57	-406.82	-0.09%
OUTPAT HOSP	7	5,903.05	86.69	4,595.84	1,220.52	150.00	0.00	1,070.52	0.23%
PSYCHIATRIC	68	9,019.75	1,570.00	2,378.63	5,071.12	225.00	0.00	4,846.12	1.05%
RADIATION /CHEMO	38	106,413.29	61.00	97,492.84	8,859.45	0.00	0.00	8,859.45	1.93%
SUBS ABUSE	7	124,564.00	124,564.00	0.00	0.00	0.00	0.00	0.00	0.00%
SURG FACILITY	90	343,270.68	1,952.60	275,571.60	65,746.48	1,650.00	0.00	64,096.48	13.93%
SURGERY	157	30,939.72	1,258.00	25,045.41	4,636.31	0.00	0.00	4,636.31	1.01%
SURGERY IP	6	7,307.00	2,714.00	2,822.75	1,770.25	0.00	0.00	1,770.25	0.38%
SURGERY OP	23	43,277.52	560.00	34,197.61	8,519.91	0.00	0.00	8,519.91	1.85%
THERAPY	182	22,390.48	2,261.00	13,576.81	6,552.67	500.00	0.00	6,052.67	1.32%
URGENT CARE	5	1,097.00	121.00	640.16	335.84	75.00	0.00	260.84	0.06%
WELLNESS	492	23,695.98	701.84	17,534.00	5,460.14	0.00	0.00	5,460.14	1.19%
XRAY/ LAB	2662	319,499.15	44,973.76	222,317.40	52,207.99	407.40	0.00	51,800.59	11.26%
Totals for 00532	5711	4,965,384.94	1,144,396.29	3,351,215.63	469,773.02	8,912.88	768.57	460,091.57	



Benefit Analysis Summary

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 10/1/2023 to 12/31/2023

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
AMBULANCE	18	15,217.30	15,217.30	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	179	261,050.00	66,938.60	168,034.33	26,077.07	0.00	0.00	26,077.07	1.69%
CHIROPRACTIC	35	2,620.60	1,003.50	870.86	746.24	190.00	0.00	556.24	0.04%
COVID-19	1	551.25	551.25	0.00	0.00	0.00	0.00	0.00	0.00%
DIALYSIS	173	3,382,564.45	321,304.73	2,941,100.36	120,159.36	0.00	0.00	120,159.36	7.78%
DME/APPLIANCE	37	17,116.45	17,116.45	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	1052	2,088,373.45	240,669.33	1,617,021.16	230,682.96	8,205.69	0.00	222,477.27	14.40%
HOME HEALTH CARE	1	0.26	0.26	0.00	0.00	0.00	0.00	0.00	0.00%
HOSPICE CARE	1	-27,090.00	-27,090.00	0.00	0.00	0.00	0.00	0.00	0.00%
INELIGIBLE	1095	1,285,420.92	1,285,420.92	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	622	167,803.01	66,100.23	61,750.56	39,952.22	0.00	0.00	39,952.22	2.59%
IP HOSP CHARGES	103	3,197,412.54	595,273.94	2,227,153.67	374,984.93	1,400.00	0.00	373,584.93	24.18%
MATERNITY	5	9,000.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
MEDICAL MISC	27	7,978.08	3,986.08	3,764.19	227.81	8.68	0.00	219.13	0.01%
OFFICE VISIT	2050	282,019.29	23,270.28	144,698.79	114,050.22	8,920.00	0.00	105,130.22	6.81%
OP PHYSICIAN	497	215,559.11	13,434.03	160,225.58	41,899.50	889.09	0.00	41,010.41	2.65%
OTHER	636	7,602.00	5,500.00	1,666.74	435.26	10.00	65.16	360.10	0.02%
OUTPAT HOSP	17	9,088.52	2,348.69	5,478.45	1,261.38	167.21	0.00	1,094.17	0.07%
PSYCHIATRIC	281	52,326.19	15,517.92	12,019.17	24,789.10	1,080.00	0.00	23,709.10	1.53%
RADIATION /CHEMO	126	339,363.53	61.00	276,319.90	62,982.63	0.00	0.00	62,982.63	4.08%
SUBS ABUSE	11	171,648.18	156,135.53	15,512.65	0.00	0.00	0.00	0.00	0.00%
SURG FACILITY	259	1,626,737.23	285,204.83	1,122,377.45	219,154.95	4,300.00	0.00	214,854.95	13.91%
SURGERY	556	146,229.43	18,974.00	112,140.31	15,115.12	0.00	0.00	15,115.12	0.98%
SURGERY IP	61	133,166.77	43,003.99	70,213.04	19,949.74	0.00	0.00	19,949.74	1.29%
SURGERY OP	93	139,025.68	9,655.96	99,998.56	29,371.16	0.00	0.00	29,371.16	1.90%
THERAPY	796	89,959.22	2,907.74	55,508.63	31,542.85	2,510.00	0.00	29,032.85	1.88%
URGENT CARE	24	6,980.00	535.00	4,452.24	1,992.76	425.00	0.00	1,567.76	0.10%
VISION	2	429.00	429.00	0.00	0.00	0.00	0.00	0.00	0.00%
WELLNESS	1539	133,310.07	4,275.51	97,115.00	31,919.56	4.48	0.00	31,915.08	2.07%
XRAY/ LAB	8930	1,245,884.57	212,951.64	845,773.32	187,159.61	1,420.35	0.00	185,739.26	12.02%
Totals for 00532	19227	15,007,347.10	3,389,697.71	10,043,194.96	1,574,454.43	29,530.50	65.16	1,544,858.77	

Requested by: ReportScheduler from p316 data [P316]

Generated at: 08:25:47 on 01 January 2024



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 12/1/2023 to 12/31/2023

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
miCareDeLand	1283	303,488.78	0.00	0.00	1,167.78	0.00	304,656.56
miCareDelton	950	141,771.70	0.00	0.00	0.00	0.00	141,771.70
miCarePierse	93	13,663.31	0.00	0.00	0.00	0.00	13,663.31
N/A	17	0.00	0.00	0.00	0.00	0.00	0.00
00532 Totals:	2343	458,923.79	0.00	0.00	1,167.78	0.00	460,091.57



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2023 to 12/31/2023

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
miCareDeLand	4525	796,859.51	0.00	0.00	1,167.78	0.00	798,027.29
miCareDelton	3123	695,376.65	0.00	0.00	0.00	0.00	695,376.65
miCarePierse	310	51,519.99	0.00	0.00	0.00	0.00	51,519.99
N/A	118	0.00	0.00	0.00	0.00	0.00	0.00
00532 Totals:	8076	1,543,756.15	0.00	0.00	1,167.78	0.00	1,544,923.93



Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 12/1/2023 to 12/31/2023

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
20-4552956	1942540356	Micare LLC	Billings	MT	Clinic	554	0.00	0.00	0.00	0.00	0.00	0.00



Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 10/1/2023 to 12/31/2023

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
20-4552956	1942540356	Micare LLC	Billings	MT	Clinic	1593	0.00	0.00	0.00	0.00	0.00	0.00



CLAIMS PAID BY MONTH

Paid Date: 10/1/23 to 12/31/23

Location Name	Month	Hospital	Laboratory	PCP	Specialty	Facility Physician	Total Claims Count	Total Paid Claims	Total Fixed Costs	Employee Count	PEPM Cost/ Employee	Hospital PEPM	Lab PEPM	PCP PEPM	Specialty PEPM	Facility PEPM
00532 - West Volusia Hospital Authority																
miCareDeLand	10-2023	\$91,816.35	\$13,613.00	\$0.00	\$124,891.59	\$0.00	1532	\$230,320.94	\$0.00	852	\$270.33	\$107.77	\$15.98	\$0.00	\$146.59	\$0.00
miCareDeLand	11-2023	\$103,725.42	\$16,686.73	\$0.00	\$141,229.30	\$0.00	1683	\$261,641.45	\$0.00	859	\$304.59	\$120.75	\$19.43	\$0.00	\$164.41	\$0.00
miCareDeLand	12-2023	\$175,720.86	\$13,167.09	\$0.00	\$114,600.83	\$0.00	1269	\$303,488.78	\$0.00	843	\$360.01	\$208.45	\$15.62	\$0.00	\$135.94	\$0.00
	Subtotal:	\$371,262.63	\$43,466.82	\$0.00	\$380,721.72	\$0.00	4484	\$795,451.17	\$0.00	2554	\$311.45	\$145.37	\$17.02	\$0.00	\$149.07	\$0.00
miCareDelton	10-2023	\$240,491.90	\$15,991.46	\$0.00	\$99,201.08	\$0.00	1115	\$355,684.44	\$0.00	514	\$691.99	\$467.88	\$31.11	\$0.00	\$193.00	\$0.00
miCareDelton	11-2023	\$65,021.78	\$10,271.43	\$0.00	\$122,627.30	\$0.00	1052	\$197,920.51	\$0.00	508	\$389.61	\$128.00	\$20.22	\$0.00	\$241.39	\$0.00
miCareDelton	12-2023	\$71,875.83	\$8,055.61	\$0.00	\$61,840.26	\$0.00	944	\$141,771.70	\$0.00	506	\$280.18	\$142.05	\$15.92	\$0.00	\$122.21	\$0.00
	Subtotal:	\$377,389.51	\$34,318.50	\$0.00	\$283,668.64	\$0.00	3111	\$695,376.65	\$0.00	1528	\$455.09	\$246.98	\$22.46	\$0.00	\$185.65	\$0.00
miCarePierso	10-2023	\$818.41	\$2,657.79	\$0.00	\$8,992.74	\$0.00	101	\$12,468.94	\$0.00	71	\$175.62	\$11.53	\$37.43	\$0.00	\$126.66	\$0.00
miCarePierso	11-2023	\$14,410.74	\$1,318.11	\$0.00	\$9,658.89	\$0.00	116	\$25,387.74	\$0.00	69	\$367.94	\$208.85	\$19.10	\$0.00	\$139.98	\$0.00
miCarePierso	12-2023	\$3,296.82	\$1,053.55	\$0.00	\$9,312.94	\$0.00	93	\$13,663.31	\$0.00	65	\$210.20	\$50.72	\$16.21	\$0.00	\$143.28	\$0.00
	Subtotal:	\$18,525.97	\$5,029.45	\$0.00	\$27,964.57	\$0.00	310	\$51,519.99	\$0.00	205	\$251.32	\$90.37	\$24.53	\$0.00	\$136.41	\$0.00
N/A	10-2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	58	\$0.00	\$294,578.05	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
N/A	11-2023	\$1,408.34	\$0.00	\$0.00	\$0.00	\$0.00	40	\$1,408.34	\$314,356.68	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
N/A	12-2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17	\$0.00	\$318,022.05	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal:	\$1,408.34	\$0.00	\$0.00	\$0.00	\$0.00	115	\$1,408.34	\$926,956.78	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total:	\$768,586.45	\$82,814.77	\$0.00	\$692,354.93	\$0.00	8020	\$1,543,756.15	\$926,956.78	4287	\$576.33	\$179.28	\$19.32	\$0.00	\$161.50	\$0.00

Parameters

Beginning Location:

Ending Location:

Paid Date: 10/1/2023-12/31/2023

Reporting Period: CLIENTYTD

Location: 000-zzzzz

** Census Count Comments: Membership is counted per location, per department, or per

From: [Darik J. Croft](#)
To: [Stacy Tebo](#)
Cc: [Kristi Jones](#); [Gretchen Soto](#); [Sue Wayte](#)
Subject: RE: Materials for the January 2024 Board Meeting
Date: Wednesday, January 10, 2024 5:29:33 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[WVHA Deland and Deltona - December 2023 Utilization Report\(1\).docx](#)
[WVHA Deland and Deltona - December 2023 Utilization Report\(1\).pdf](#)
[WVHA Deland and Deltona - November 2023 Utilization Report\(1\).docx](#)
[WVHA Deland and Deltona - November 2023 Utilization Report\(1\).pdf](#)
[WVHA Q1 2023-2024 Report.pdf](#)
[WVHA Q1 2023-2024 Report.docx](#)
[WVHA miCare clinic Annual Population Health Report 2022 2023.docx](#)
[WVHA miCare clinic Annual Population Health Report 2022 2023.pdf](#)

Hi Stacy,

I have attached the WVHA miCare clinic quarterly operating report as well as the monthly operating reports for November and December 2023. I have also included the WVHA miCare clinic annual population health report. I won't be attending the board meeting in January, but Gretchen Soto, miCare Practice manager will be able to share the information and answer any additional follow up questions for the board. I have also included recommendations for co pay structure as well as a report out on where we currently sit with adding additional groups to the clinics. Let me know if you need anything additional from me. I appreciate you allowing me additional time to review the data to ensure it is correct.

1. Insights for WVHA miCare clinic operating report

- a. Utilization remains strong at 93% for the DeLand clinic and 81% for the Deltona Clinic
- b. Total utilization is strong at 87%
- c. No show rates are at 7%
- d. There are 69% of members who have established a relationship with a provider or received services at the miCare clinics
- e. Overall patient satisfaction is strong at 4.9 out of 5 stars (survey results are included in the report)
- f. 115 new patients for Q1
- g. Patient assistance program cost avoided was \$176,920 for the quarter
- h. ER diversion results
 - i. There were a total of 97 ER visits for the quarter
 - ii. 69 visits were appropriate for ER
 - iii. 28 visits were avoidable ER visits
 - iv. 69 of the total visits were scheduled for follow up with the miCare clinic
 - v. 60 of those visits of the scheduled visits were seen by a miCare provider

2. Recommendations for Co pay structure

- a. **Our recommendation is to keep the co pay structure the same. There needs to continue to be a reasonable co pay for services provided outside the miCare clinic and the current co pay structure is appropriate for the services offered under the**

WVHA health card program. The final decision is made by the WVHA Board, but we feel current co pay structure is appropriate

Current co pay structure

	<u>Current co pay</u>	<u>Recommendations</u>
Specialist	\$10/visit	\$10/visit
Hospital	\$50/visit	\$50/visit
ER	\$50/visit	\$50/visit
Urgent Care	\$25/visit	\$25/visit
Outpatient/Surgical	\$25/visit	\$25/visit

3. Phase 3 update on adding additional employers to the WVHA miCare clinics

There have been multiple conversations with self-funded employer groups in the DeLand and Deltona area. The best opportunities are those groups who are government entities and self-insured. We have identified 1 group and are in conversation with them in administering their health care benefits to include primary care clinic. This would be adding a group to both the DeLand and Deltona clinic. Timing is July 2024 and as we get more details, we will share with the WVHA Board. This is an exciting opportunity, and these take time to get them over the line. miCare will continue to work with broker partners on moving forward with this initiative.

Darik Croft

Chief Operating Officer- miCare miRx



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WVHA miCare Clinic Deland and Deltona

November 2023 Report

miCare Utilization

Deland	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
2023	277	232	84%	45	16%

Deltona	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
2023	164	143	87%	21	13%

Deland and Deltona	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
2023	441	375	86%	66	14%

Total Hours Available: Total hours available for members to schedule, minus scheduled Admin Time

% Total Utilized Hours: Total time that has been scheduled (including "no-shows" since this time was unavailable for other members to schedule an appointment)

Key Insights:

- The Utilization measures Physician Assistant/Nurse Practitioner time available to provide direct patient care.
- The Utilization measures the clinician's scheduled availability to the amount of time used to meet patient appointments.
- Between the two clinics 86% of the available clinician capacity was used for scheduled appointments; 14% of clinician time was available for walk-ins and other patient care activities.
- "No Shows" is where patients didn't attend their scheduled clinic appointment.
 - DeLand - 6%
 - Deltona - 6%

Such no shows create systematic "waste" since this scheduled appointment slot was not available to other health card members.

- Administrative Time (chart reviews, medication follow-ups, referrals, provider-to-provider communication; etc.) represents approx. 2% of total capacity and is in line with industry standard for this type of patient care model.



Visit Type Utilization

WVHA miCare Clinic Total Visits for DeLand

Clinic Services	Number of visits	%	Notes
Total Provider visits	313	38%	Schedulable patient activities
Total Labs	174	21%	Schedulable patient activities
Total Nurse Visits	16	2%	Schedulable patient activities
Total medication pick-up	290		Don't have a visit type and are not scheduled appointments
Total PAP med pick-up	34		Don't have a visit type and are not scheduled appointments
Total Visits	827		

DeLand

- There was a total of 503 clinic visits at the DeLand clinic in November plus 290 medication pick-ups and an additional 34 med pick-ups from the PAP program.
- There were **24 new patients** that established care at the DeLand clinic.
- There were **53 Physicals** in November – Male/Female Wellness – Established Patients

WVHA miCare Clinic Total Visits for Deltona

Clinic Services	Number of visits	%	Notes
Total Provider visits	246	38%	Schedulable patient activities
Total Labs	67	21%	Schedulable patient activities
Total Nurse Visits	18	2%	Schedulable patient activities
Total medication pick-up	196		Don't have a visit type and are not scheduled appointments
Total PAP med pick-up	17		Don't have a visit type and are not scheduled appointments
Total Visits	544		

Deltona

- There was a total of 331 clinic visits at the Deltona clinic in November plus 196 medication pick-ups from Deltona as well as 17 med pick-ups from the PAP program.
- There were **12 new patients** that established care at the Deltona clinic.
- There were **39 Physicals** in November – Male/Female Wellness – Established Patients



miCare Member Migration

November 2023

	Total Unique Patients with Appointments	Total Eligible Membership	Penetration of Membership (%)
Total	672	1,351	50%

*The data above represents unique members who have completed clinic visits or lab appointments. Several health card members have had multiple encounters for the month.

PAP (Pharmacy Assistance Program)- WVHA Health Card Members

- The data below demonstrates pharmacy cost avoided for the WVHA for prescribed branded medications.
- WVHA health card members can qualify for manufacture discounts and the ability to receive prescription branded medications with no out of pocket expense to health card members
- The WVHA miCare Clinic care coordinators work with patients to complete the necessary paperwork to qualify for the PAP (Pharmacy Assistance Program) through the pharmaceutical company.

	November 2023	
PAP Summary 11/1/2023- 11/30/2023		
Application Approved	351	\$168,123
Application Pending Approval	9	\$4,981
Application Started but Not Submitted	3	\$1,529
Totals	363	\$174,622
	(Active Applications)	Monthly Savings for November

Key Insights:

- 486 medications were picked up between both sites.
- 51 PAP medications were picked between the two locations.
- 363 patients had applications for pharmacy assistance programs last month.
- WVHA avoided \$174,622 of the cost for branded medication in November.
- Projected annual cost avoided \$2,095,606.



WVHA miCare Clinic Deland and Deltona

December 2023 Report

miCare Utilization

	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
Deland					
2023	196	178	91%	18	9%

	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
Deltona					
2023	131	111	85%	20	15%

	Total Available Hours	Total Utilized Hours	% Of Total Available Hours	Total Unscheduled Hours	% Of Total Unscheduled Hours
Deland and Deltona					
2023	327	289	88%	38	12%

Total Hours Available: Total hours available for members to schedule, minus scheduled Admin Time

% Total Utilized Hours: Total time that has been scheduled (including "no-shows" since this time was unavailable for other members to schedule an appointment)

Key Insights:

- The Utilization measures Physician Assistant/Nurse Practitioner time available to provide direct patient care.
- The Utilization measures the clinician's scheduled availability to the amount of time used to meet patient appointments.
- Between the two clinics 88% of the available clinician capacity was used for scheduled appointments; 12% of clinician time was available for walk-ins and other patient care activities.
- "No Shows" is where patients didn't attend their scheduled clinic appointment.
 - DeLand - 7%
 - Deltona - 8%

Such no shows create systematic "waste" since this scheduled appointment slot was not available to other health card members.

- Administrative Time (chart reviews, medication follow-ups, referrals, provider-to-provider communication; etc.) represents approx. 2% of total capacity and is in line with industry standard for this type of patient care model.



Visit Type Utilization

WVHA miCare Clinic Total Visits for DeLand

Clinic Services	Number of visits	%	Notes
Total Provider visits	332	42%	Schedulable patient activities
Total Labs	149	19%	Schedulable patient activities
Total Nurse Visits	14	2%	Schedulable patient activities
Total medication pick-up	269		Don't have a visit type and are not scheduled appointments
Total PAP med pick-up	24		Don't have a visit type and are not scheduled appointments
Total Visits	788		

DeLand

- There was a total of 495 clinic visits at the DeLand clinic in December plus 269 medication pick-ups and an additional 24 med pick-ups from the PAP program.
- There were 21 **new patients** that established care at the DeLand clinic last month.
- There were 41 **Physicals** in December – Male/Female Wellness – Established Patients

WVHA miCare Clinic Total Visits for Deltona

Clinic Services	Number of visits	%	Notes
Total Provider visits	216	42%	Schedulable patient activities
Total Labs	78	15%	Schedulable patient activities
Total Nurse Visits	14	3%	Schedulable patient activities
Total medication pick-up	183		Don't have a visit type and are not scheduled appointments
Total PAP med pick-up	18		Don't have a visit type and are not scheduled appointments
Total Visits	509		

Deltona

- There was a total of 308 clinic visits at the Deltona clinic in December plus 183 medication pick-ups from Deltona as well as 18 med pick-ups from the PAP program.
- There were 4 **new patients** that established care at the Deltona clinic last month.
- There were 31 **Physicals** in December – Male/Female Wellness – Established Patients



miCare Member Migration

December 2023

	Total Unique Patients with Appointments	Total Eligible Membership	Penetration of Membership (%)
Total	608	1,333	46%

*The data above represents unique members who have completed clinic visits or lab appointments. Several health card members have had multiple encounters for the month.

PAP (Pharmacy Assistance Program)- WVHA Health Card Members

- The data below demonstrates pharmacy cost avoided for the WVHA for prescribed branded medications.
- WVHA health card members can qualify for manufacture discounts and the ability to receive prescription branded medications with no out of pocket expense to health card members
- The WVHA miCare Clinic care coordinators work with patients to complete the necessary paperwork to qualify for the PAP (Pharmacy Assistance Program) through the pharmaceutical company.

	December 2023	
PAP Summary 12/1/2023- 12/29/2023		
Application Approved	355	\$170,546
Application Pending Approval	11	\$7,474
Application Started but Not Submitted	8	\$6,190
Totals	374	\$184,210
	(Active Applications)	Monthly Savings for December

Key Insights:

- 452 medications were picked up between both sites.
- 42 PAP medications were picked between the two locations.
- 374 patients had applications for pharmacy assistance programs last month.
- WVHA avoided \$184,210 of the cost for branded medication in December.
- Projected annual cost avoided \$2,210,522.



WVHA miCare Clinic Deland and Deltona

Quarter One Report

October 1st – December 31st, 2023

Clinical Utilization

Deland Q1	Hours Available for Scheduling	Hours Used for Appointments	% Of Total Time Scheduled	Total Available Unscheduled Time	Total % Available Time
2022	582	451	77%	131	23%
2023	610	568	93%	42	7%

Deltona Q1	Hours Available for Scheduling	Hours Used for Appointments	% Of Total Time Scheduled	Total Available Unscheduled Time	Total % Available Time
2022	442	365	82%	77	18%
2023	445	363	81%	82	19%

Deland and Deltona Q1	Hours Available for Scheduling	Hours Used for Appointments	% Of Total Time Scheduled	Total Available Unscheduled Time	Total % Available Time
2022	1,024	816	80%	208	20%
2023	1,055	931	87%	124	13%

Total Hours Available: Total hours available for members to schedule, minus scheduled Admin Time

% Total Utilized Hours: Total time that has been scheduled (including “no-shows” since this time was unavailable for other members to schedule an appointment



No Show Rate

Q1	DeLand	Deltona
2022	6%	12%
2023	7%	7%

miCare Member Migration

	Total Unique Patients with Appointments	Total Eligible Membership	Penetration of Membership (%)
Total 2022	643	1,340	48%
Total 2023	927	1,335	69%

*The data above represents unique members, several of who had multiple clinic visits on month

Key Insights:

- There was an overall increase in utilization of both sites in 2023.
- Between the two clinics 87% of the available clinician capacity was used for scheduled appointments; 13% of clinician time was available for walk-ins and other patient care activities.
- “No Shows” is where patients didn’t attend their scheduled clinic appointment.
 - DeLand - 7%
 - Deltona - 7%
- Overall Member Migration is 69%
- Survey results for Q1 show an overall rating of 4.9 stars.



miCare Visit Type Frequency

DeLand

WVHA miCare Clinic Total Visits for DeLand				Q1 - 2023/24
Clinic Services	Number of visits	%	Notes	
Total Provider visits	987	40%	Schedulable patient activities	
Total Labs	16	21%	Schedulable patient activities	
Total Nurse Visits	58	2%	Schedulable patient activities	
Total medication pick-up	842		Don't have a visit type and are not scheduled appointments	
Total PAP med pick-up	81		Don't have a visit type and are not scheduled appointments	
Total Visits	2,484			

- There was a total of 987 clinic visits at the DeLand clinic in Q1 2023, with an additional 842 medication pick-ups and 81 med pick-ups from the PAP program.
- There were 75 new patients that established care at the DeLand clinic in this quarter.

Deltona

WVHA miCare Clinic Total Visits for Deltona				Q1 - 2023/24
Clinic Services	Number of visits	%	Notes	
Total Provider visits	675	42%	Schedulable patient activities	
Total Labs	214	13%	Schedulable patient activities	
Total Nurse Visits	51	3%	Schedulable patient activities	
Total medication pick-up	601		Don't have a visit type and are not scheduled appointments	
Total PAP med pick-up	53		Don't have a visit type and are not scheduled appointments	
Total Visits	1,594			

- There was a total of 675 clinic visits at the Deltona clinic in Q1 2023, with an additional 601 medication pick-ups along with 53 medication pick-ups from the PAP program.
- There were 40 new patients that established care at the Deltona clinic in this quarter.



PAP (Pharmacy Assistance Program)- WVHA Health Card Members

- The data below demonstrates pharmacy cost avoided for the WVHA for prescribed branded medications.
- WVHA health card members can qualify for manufacture discounts and the ability to receive prescription branded medications with no out of pocket expense to health card members
- The WVHA miCare Clinic care coordinators work with patients to complete the necessary paperwork to qualify for the PAP (Pharmacy Assistance Program) through the pharmaceutical company.

	Q1 – 2023-2024	
PAP Summary 10/01/2023 – 12/31/2023		<u>Average per month</u>
Application Approved	1,051	\$168,123
Application Pending Approval	24	\$2,127
Application Started but Not Submitted	22	\$6,670
Totals	1,097	\$176,920
	(Active Applications)	Quarterly Savings for Q1 2023

ER Diversion Results

Total ER visits Q1 2023-2024	
Halifax	7
Advent	90
Total ER visits	
Appropriate ER Visits	69
PCP Appropriate	28
Established Patients (miCare)	91
Follow up scheduled at miCare	69
Follow up completed at miCare	60



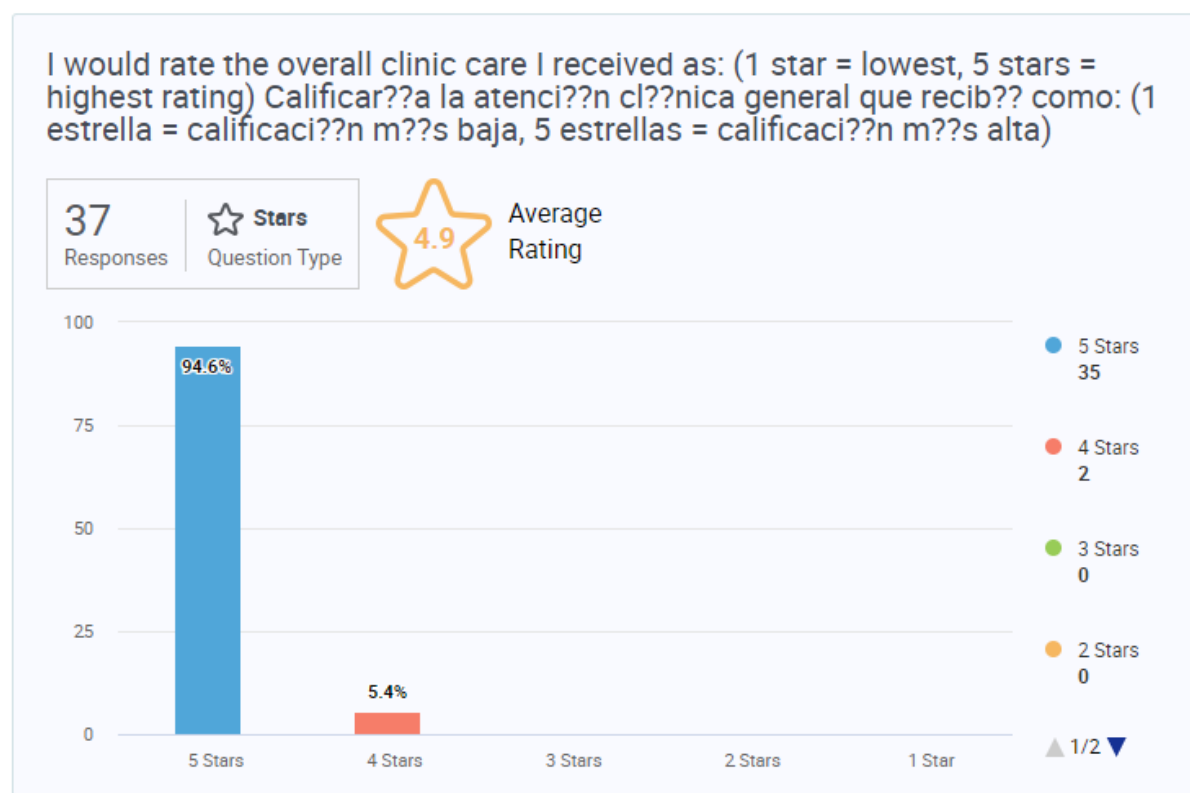
Key Insights:

- Total patients between Halifax and Advent were 97 (7 Halifax and 90 Advent)
- Out of the 97 patients that went to the ER, 91 of them had established at miCare.
- Out of the patients that sought care in the ER, 69 were appropriate and 28 could have been seen outside of the ER.
- 69 patients scheduled follow up appointments at miCare of those, 60 completed their follow up in the clinic.

Post Visit Survey Results

Q1

October - December 2023





Survey Results- Comments

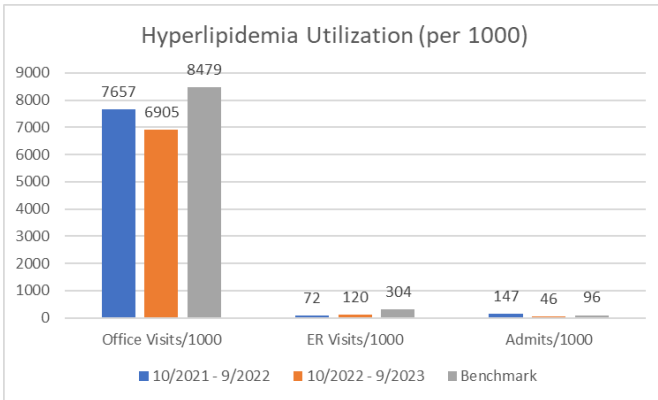
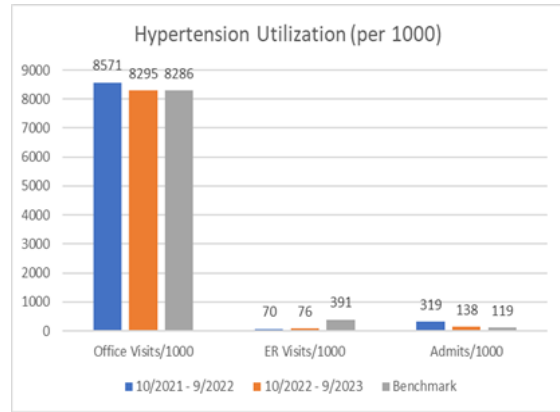
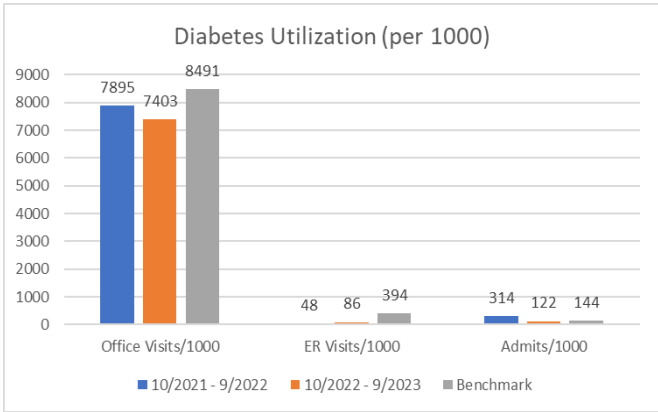
- Fast and curtious
- Fast and easy.
- Very good experience. I received most of th medications.
- Excelente.
- Gracias
- Medication from previous visit was on time and none prescribed this visit
- It's a long wait time for me being a diabetic
- They gave me a call to let me know that my medication was in and all I had to do is just pick it up
- They explained the medication and were very helpful.
- No se entiende la pregunta
- You came and less than a week
- Great andthey are always quick
- Fue excelente
- Stellar and attentive. Even my Farxiga which takes two weeks from the manufacturer; they are very mindful of. Thank you!
- It was fine
- Excelente.
- Maybe 5 minutes
- Medication worked very well.
- Not long wait
- Blood work apptWas in back 3 minutes before appointment and was out within 5 minutes, all done and going homel love the staff there and I love Dr Patel, she is very thorough and very sweet ❤️
- I came in early and they took me in 10 minutes early, actually. :)
- Less than ten minutes
- Not long at all and very comfortable.



WVHA miCare Clinic Annual Population Health Report

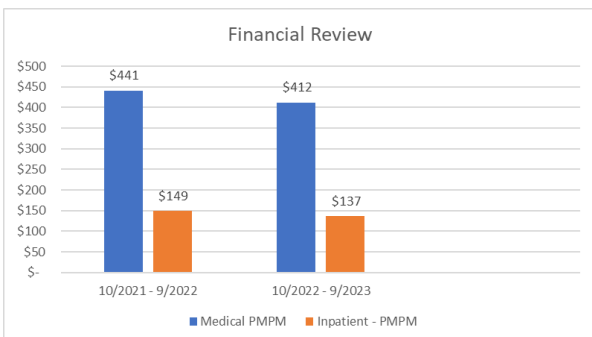
Utilization

The number of Office Visits, ER Visits, and inpatient Admissions for patients diagnosed with Diabetes, Hypertension, Hyperlipidemia



Financial

Medical Cost PMPM and Inpatient cost PMPM, PAP (Patient Assistance Program) Cost Savings



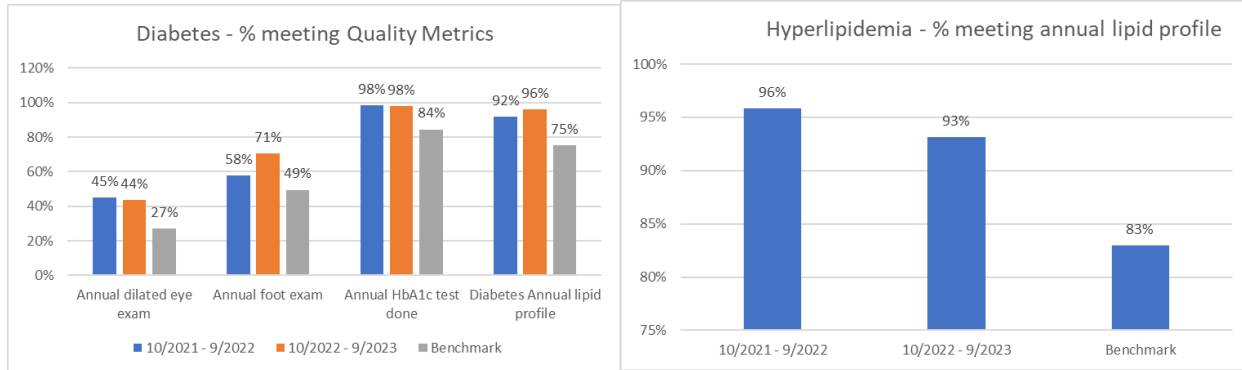
PAP (Patient Assistance Program)- Branded Medication

10/1/2020-1/5/2024			
Application Pending But Not Submitted	8	\$ 6,190	\$ 74,285
Application Approved	355	\$170,546	\$ 2,046,552
Application Pending Approval	11	\$ 7,474	\$ 89,685
Totals	374	\$184,210	\$ 2,210,522



Quality

The percentage of care opportunities closed for health card members diagnosed with Diabetes, Hyperlipidemia





**Nurturing Families
Building Communities**

The House Next Door
*Serving
Volusia and Flagler Counties*

Administrative
Offices 804
North Woodland
Blvd. DeLand, FL
32720
386-734-7571
386-734-0252 (fax)

DeLand Counseling Center
121 W. Pennsylvania Ave.
DeLand, FL 32720
Counseling: 386-738-9169
Programs: 386-734-2236
386-943-8823 (fax)

Deltona Counseling
Center 840 Deltona
Blvd., Suite K Deltona,
FL 32725
Counseling and Programs:
386-860-1776
386-860-6006 (fax)

Flagler Counseling
Center
25 N Old Kings Road #7B
Palm Coast, FL 32137
386-738-9169
386-943-8823

S. Daytona Counseling Center
1000 Big Tree
Road Daytona
Beach, FL
32114 386-301-
4073
386-492-7638 (fax)



CREDIBILITY • INTEGRITY • ACHIEVEMENT



December 1, 2023

West Volusia Hospital Authority

Monthly Enrollment Report

In the month of November there were 220 appointments to assist with new applications and 42 appointments to assist with pended applications from August-September. For a total of 262 Interviews with clients.

205 applications were submitted for verification and enrollment. Of these, 205 were processed by the end of the month includes the roll overs 0 from previous month) leaving the balance of 0 to roll over into December 2023 for approval.

Of the 205 that were processed, 175 were approved and 18 were denied. There were 12 pended remaining.

Currently applications are being processed, approved and the client enrolled in 7 business days. Current enrollment with EBMS is taking up to 7-14 days to appear active in system.

Outreach Efforts:

- Attended West Volusia Community Partners meeting.
- Reached out to all clients due to renew with a reminder phone call as well as the reminder letter.
- Communicating with Partners working together to better service the community
- Meeting with new organizations that can possibly benefit from the health Card to partner up with them.
- Attending Events

Respectfully submitted by Gail Hallmon /Terrell Irvin



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Palm Coast, FL 32137
386-738-9169
386-943-8823



CREDIBILITY • INTEGRITY • ACHIEVEMENT



Jan 2, 2024

West Volusia Hospital Authority

Monthly Enrollment Report

In the month of December there were 200 appointments to assist with new applications and 29 appointments to assist with pended applications from October-November. For a total of 229 Interviews with clients.

157 applications were submitted for verification and enrollment. Of the 157 that were processed, 138 were approved and 11 were denied. There were 8 pended remaining.

Currently applications are being processed, approved and the client enrolled in 7 business days. Current enrollment with EBMS is taking up to 7-14 days to appear active in system.

Outreach Efforts:

- Attended West Volusia Community Partners meeting
- Reached out to all clients due to renew with a reminder phone call as well as the reminder letter
- Communicating with Partners working together to better service the community
- Meeting with new organizations that can possibly benefit from the Health Card to partner up with them.

Respectfully submitted by Gail Hallmon /Terrell Irvin

WEST VOLUSIA HOSPITAL AUTHORITY

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

SEPTEMBER 30, 2023

**WEST VOLUSIA HOSPITAL AUTHORITY
FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

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Powell and Jones CPA

1359 S.W. Main Blvd.
Lake City, FL 32025
Phone 386.755.4200
Fax 386.719.5504

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners,
West Volusia Hospital Authority

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of the West Volusia Hospital Authority (the "Authority"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Authority, as of September 30, 2023, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the West Volusia Hospital Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of healthcare expenditures is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of healthcare expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Powell & Jones". The script is cursive and fluid, with the ampersand clearly visible between the two names.

POWELL & JONES

Certified Public Accountants
Lake City, Florida
December 28, 2023

**WEST VOLUSIA HOSPITAL AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

As management of West Volusia Hospital Authority (the "Authority"), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended September 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Authority's financial statements, which follow this narrative.

The financial statements presented herein include all of the activities of the Authority, as prescribed by generally accepted accounting principles.

Financial Highlights

- Net position, the excess of assets over liabilities, amounted to \$19,556,674 at the close of the fiscal year.
- As a result of the current year's operations, the Authority's net position decreased \$4,411,419 from the last fiscal year. The Authority's cash and cash equivalents decreased approximately \$1,500,000 from the previous year, primarily due to expenditures greater than revenues during the fiscal year. Accounts payable at year end increased approximately \$2,900,000 due to Medicaid Contribution payable and normal timing differences in amounts due and payments made after the Authority's fiscal year end.
- Investment income increased approximately \$430,000 from the previous year due to an increase in interest rates. The Authority is keeping most of its funds in certificates of deposit and money market accounts in an effort to maximize earnings, while protecting the Authority's assets.
- Healthcare expenditures increased approximately \$6,400,000, primarily due to Medicaid Contribution expenditures of approximately \$5,740,000, and increased expenditures related to medical visits in 2023 of approximately \$700,000, offset by a decrease in HCRA reimbursements of approximately \$126,000. The Authority continues to require health card applicants to apply for coverage under the Affordable Care Act ("ACA"). This requirement became effective starting January 1, 2014.

Overview of the Financial Statements

This annual report consists of four components: 1) management's discussion and analysis (this section), 2) government-wide and fund financial statements, 3) notes to the financial statements, and 4) required supplementary information.

Government-wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the Authority's finances in a manner similar to a private-sector business. The governmental activities of the Authority include providing access to healthcare services for the indigent.

The **statement of net position** presents information on all of the Authority's assets and liabilities, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the Authority is improving or deteriorating.

The **statement of activities** presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported using the modified cash basis of accounting.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

Statement of Net Position

Net position increases when revenues exceed expenditures. At the close of the fiscal year, assets exceeded liabilities by \$19,556,674 which is a decrease from the preceding year of \$4,411,419.

	<u>2023</u>	<u>2022</u>
Assets		
Current assets	\$ 23,259,028	24,741,344
Capital assets, net	466,447	510,310
Prepaid items and deposits	<u>2,000</u>	<u>2,000</u>
Total assets	<u>23,727,475</u>	<u>25,253,654</u>
Liabilities		
Current liabilities	<u>4,170,801</u>	<u>1,285,561</u>
Total liabilities	<u>4,170,801</u>	<u>1,285,561</u>
Net position:		
Invested in capital assets, net	466,447	510,310
Unrestricted	<u>19,090,227</u>	<u>23,457,783</u>
Total net position	<u>\$ 19,556,674</u>	<u>\$ 23,968,093</u>

Statement of Activities

The Statement of Revenues, Expenditures and Changes in Net Position presents information illustrating how a government's net position changes during the fiscal year. All changes in net position are reported as soon as the economic activities occur, regardless of timing of the cash.

	<u>2023</u>	<u>2022</u>
Revenues		
Ad valorem taxes	\$ 15,549,906	\$ 17,637,052
Interest income	459,929	32,098
Other income	2,842	85,577
Total revenues	<u>16,012,677</u>	<u>17,754,727</u>
 Expenses		
Healthcare expenses	20,380,233	13,977,734
Depreciation	43,863	43,863
Total expenses	<u>20,424,096</u>	<u>14,021,597</u>
 Change in net position	(4,411,419)	3,733,130
 Beginning net position	<u>23,968,093</u>	<u>20,234,963</u>
Ending net position	<u>\$ 19,556,674</u>	<u>\$ 23,968,093</u>

Economic Factors and Changes on the Horizon

The Authority exists to provide access to healthcare for qualified uninsured residents of the taxing district. The Authority requires all applicants for the Authority's program to apply for coverage through the federal exchange, as well as Medicaid. In 2020-2021, many businesses in the West Volusia area experienced shutdowns and service interruptions due to Covid-19. This pandemic led to the expansion of health card enrollment, yet medical visits decreased, which was attributed to improving health conditions for some health card members and a fear by some health card members of seeking services where they may be exposed to a Covid positive individual. In 2022-2023, as the Covid-19 pandemic subsided, health card members were more willing to visit medical facilities and the demand for services increased. It is anticipated as the Covid-19 continues to subside and the population continues to grow, health card members will continue to be more willing to visit medical facilities and the demand for services will continue to increase. The Authority's expenditures are also subject to legislative changes by the State of Florida affecting the Medicaid share of costs which could rise in the future. These factors will demand continued planning and diligence from the Board. For the September 30, 2024 fiscal year, the Board set its final millage rate at 0.9806 mills which is below the rollback rate.

Requests for Information

This report is designed to provide an overview of the Authority's finances for those with an interest in this area. Questions concerning any of the information found in this report, or requests for additional information, should be directed to Stacy Tebo, West Volusia Hospital Authority, PO Box 940, DeLand, Florida 32721.

**WEST VOLUSIA HOSPITAL AUTHORITY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 13,944,197
Certificates of deposits	9,314,831
Prepaid expenses	2,000
Total current assets	<u>23,261,028</u>
Noncurrent assets	
Land	145,000
Depreciable capital assets, net	<u>321,447</u>
Capital assets, net of accumulated depreciation	466,447
Total assets	<u><u>\$ 23,727,475</u></u>
 LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 4,170,801</u>
Total liabilities	<u>4,170,801</u>
 NET POSITION	
Net investment in capital assets	466,447
Unrestricted	<u>19,090,227</u>
Total net position	<u><u>\$ 19,556,674</u></u>

See notes to financial statements.

**WEST VOLUSIA HOSPITAL AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Change in Net Position Governmental Activities Total</u>
Governmental activities:			
General government			
Healthcare and other expenses	\$ 20,424,096	\$ -	\$ (20,424,096)
Total governmental activities	<u>\$ 20,424,096</u>	<u>\$ -</u>	<u>(20,424,096)</u>
General revenues:			
Ad valorem taxes			15,549,906
Interest income			459,929
Miscellaneous			2,842
			<u>16,012,677</u>
Decrease in net position			(4,411,419)
Net position - October 1, 2022			23,968,093
Net position - September 30, 2023			<u>\$ 19,556,674</u>

See notes to financial statements.

**WEST VOLUSIA HOSPITAL AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2023**

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 13,944,197
Certificates of deposits	9,314,831
Prepaid items and deposits	2,000
Total assets	<u><u>\$ 23,261,028</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable and accrued expenses	\$ 4,170,801
Total liabilities	<u><u>\$ 4,170,801</u></u>
Fund Balances	
Nonspendable:	
Prepays	\$ 2,000
Unassigned	19,088,227
Total fund balances	<u><u>19,090,227</u></u>
Total liabilities and fund balance	<u><u>\$ 23,261,028</u></u>
Total fund balances reported above	<u><u>\$ 19,090,227</u></u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	466,447
Net position of governmental activities	<u><u>\$ 19,556,674</u></u>

See notes to financial statements.

**WEST VOLUSIA HOSPITAL AUTHORITY
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

REVENUES	
Ad valorem taxes	\$ 15,549,906
Interest income	459,929
Miscellaneous revenues	<u>2,842</u>
Total revenues	<u>16,012,677</u>
 EXPENDITURES	
Healthcare and other	<u>20,380,233</u>
Total expenditures	<u>20,380,233</u>
 Net change in fund balance	 (4,367,556)
 Fund balances, October 1, 2022	 <u>23,457,783</u>
 Fund balances, September 30, 2023	 <u><u>\$ 19,090,227</u></u>

See notes to financial statements.

**WEST VOLUSIA HOSPITAL AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - Governmental Fund	\$ (4,367,556)
---	----------------

Amounts reported for governmental activities in the statement of activities are different because:
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Less current year depreciation	(43,863)
--------------------------------	----------

Change in net assets of governmental activities	<u>\$ (4,411,419)</u>
---	-----------------------

See notes to financial statements.

**WEST VOLUSIA HOSPITAL AUTHORITY
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Ad valorem taxes	\$ 15,900,000	\$ 15,900,000	15,549,906	\$ (350,094)
Interest income	45,000	45,000	459,929	414,929
Miscellaneous	-	-	2,842	2,842
Total revenues	15,945,000	15,945,000	16,012,677	67,677
EXPENDITURES				
Healthcare	12,994,363	18,813,071	18,318,273	494,798
Personnel	116,072	116,072	99,172	16,900
Other	2,834,565	2,759,247	1,962,788	796,459
Total expenditures	15,945,000	21,688,390	20,380,233	1,308,157
Net change in fund balance	-	(5,743,390)	(4,367,556)	(1,240,480)
Fund balance, October 1, 2022	23,457,783	23,457,783	23,457,783	-
Fund balance, September 30, 2023	<u>\$ 23,457,783</u>	<u>\$ 17,714,393</u>	<u>\$ 19,090,227</u>	<u>\$ (1,240,480)</u>

See notes to financial statements.

WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies:

The accounting policies of the West Volusia Hospital Authority (the "Authority") conform to generally accepted accounting principles applicable to governmental units. The following is a summary of significant policies.

(a) **Reporting entity**—The Authority is a special taxing district in Volusia County, Florida created and incorporated in 1957 by the Legislature of the State of Florida under Chapter 57-2085. The five-member elected Board of Commissioners (the "Board") is enabled to acquire, construct, operate and maintain hospitals, healthcare facilities, or contract with third parties for the care of medically indigent persons in the Authority's district, and to levy taxes and issue bonds to finance healthcare facilities' operations, and to participate in other activities to promote the general health of the district.

The Authority has adopted the Governmental Accounting Standards Board ("GASB") Codification for the purpose of evaluating its financial statements. Based on the Codification, the Authority has determined that there are no other component units that meet the criteria for inclusion in the Authority's financial statements.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Authority. The Authority only has governmental activity and does not engage in any business-type activity. Direct expenses are those that are clearly identifiable with a specific function or segment. General revenues include ad valorem taxes and interest income. Fund financial statements are presented for the Authority's General Fund. The General Fund is considered to be a major fund and is the only fund of the Authority.

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the grantor have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred. However, expenditures related to long-term agreements are recorded only when payment is due.

(d) **Budgets**—The Board of Commissioners of the Authority adopts an annual operating budget, which is prepared on a modified accrual basis and can be amended by the Board throughout the year. At the fund level, actual expenditures cannot exceed the budgeted amounts; however, with proper approval by the Board, budgetary transfers between line items can be made. The accompanying budgeted financial statements for the General Fund reflect the final budget authorization amounts, including all amendments.

**WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(1) Summary of Significant Accounting Policies: (Continued)

(e) **Cash and cash equivalents**—Cash and cash equivalents consists of cash on hand and on deposit in banks and money market accounts.

(f) **Certificates of deposit** — Certificates of deposit consist of Certificate of Deposit Account Registry Service (CDARS) accounts, and are valued at cost plus accrued interest, which approximates fair value.

(g) **Property and equipment**—Property and equipment purchased in the general fund are recorded as expenditures at the time of purchase. Gifts or contributions are recorded at acquisition value at the time received. It is the policy of the Authority to capitalize property and equipment over \$5,000. Lesser amounts are expensed. Depreciation has been provided on fixed assets as a direct charge using the straight-line method over the estimated useful lives of the various classes of depreciable assets, which ranges from 3 to 40 years.

(h) **Deferred inflows of resources**—In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

(i) **Fund equity**—The Authority reports fund balance in accordance with the GASB Codification. Fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form (prepaids and deposits) or because they are legally or contractually required to be maintained intact.

Restricted—Amounts constrained to specific purposes by outside parties or enabling legislation.

Committed—Amounts that can be used only for specific purposes determined by a formal action by ordinance or resolution.

Assigned—Amounts that are designated by the Board of Commissioners for a specific purpose.

Unassigned—All amounts not included in other spendable classifications.

When an expenditure is incurred for purposes for which restricted, committed, assigned, and unrestricted fund balance is available, the Authority considers restricted funds to have been spent first, committed funds second, assigned funds third, and unassigned funds last.

In order to determine amounts reported as restricted and unrestricted net position, it is the Authority's policy to consider restricted net position to have been used before unrestricted net position is applied.

(j) **Use of estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period.

**WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(2) Reconciliation of Government-Wide and Fund Financial Statement:

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**— “Total fund balances” of the Authority’s Governmental Funds \$19,090,227 differs from “net position” of governmental activities \$19,556,674 reported in the statement of net position. This difference primarily results from the long-term economical focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

Capital related items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of these assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the Authority as a whole.

Cost of capital assets	\$ 1,006,324
Accumulated depreciation	<u>(539,877)</u>
Total	<u><u>\$ 466,447</u></u>

**WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

Reconciliation of Government-Wide and Fund Financial Statement:

Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

	Total Governmental Funds	Capital Related Items	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 13,944,197	\$ -	\$ 13,944,197
Certificates of deposits	9,314,831	-	9,314,831
Prepaid expenses	2,000	-	2,000
Capital assets - net	-	466,447	466,447
Total assets	<u>\$ 23,261,028</u>	<u>\$ 466,447</u>	<u>\$ 23,727,475</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 4,170,801	\$ -	\$ 4,170,801
Total liabilities	<u>4,170,801</u>	<u>-</u>	<u>4,170,801</u>
 Fund balance/net position	 <u>19,090,227</u>	 <u>466,447</u>	 <u>19,556,674</u>
Total liabilities and fund balance/net position	<u>\$ 23,261,028</u>	<u>\$ 466,447</u>	<u>\$ 23,727,475</u>

**WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities—**The “net change in fund balances” for the governmental funds of \$(4,367,556) differs from the “change in net position” for governmental activities of \$(4,411,419) reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental fund. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net assets decrease by the amount of depreciation expense charges for the year.

Depreciation expense	<u>\$ (43,863)</u>
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**WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

Reconciliation of Government-Wide and Fund Financial Statement:

Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

	Total Governmental Funds	Capital Related Items	Statement of Activities
REVENUES			
Ad valorem taxes	\$ 15,549,906	\$ -	\$ 15,549,906
Interest income	459,929	-	459,929
Miscellaneous revenues	2,842	-	2,842
Total revenues	<u>16,012,677</u>	<u>-</u>	<u>16,012,677</u>
EXPENDITURES			
Healthcare and other	20,380,233	43,863	20,424,096
Total expenditures	<u>20,380,233</u>	<u>43,863</u>	<u>20,424,096</u>
 Net change in fund balance	 (4,367,556)	 (43,863)	 (4,411,419)
 Fund balance, October 1, 2022	 <u>23,457,783</u>	 <u>510,310</u>	 <u>23,968,093</u>
 Fund balance, September 30, 2023	 <u><u>\$ 19,090,227</u></u>	 <u><u>\$ 466,447</u></u>	 <u><u>\$ 19,556,674</u></u>

**WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(3) Property Tax Calendar:

The Authority is a taxing authority in Volusia County, Florida (the County), and pays a fee to the County for the assessment and collection of property taxes. The property tax calendar for the year ended September 30, 2023, is as follows:

Valuation date	January 1												
Property appraiser prepares the assessment roll with values as of January 1, submits this preliminary roll for approval by the state and notifies each taxing authority of their respective valuations.	July 1												
Each taxing authority holds two required public hearings and adopts a budget and ad valorem tax millage rate for the coming fiscal year.	September												
Property appraiser certifies the assessment roll and all real and tangible personal property taxes are due and payable (levy date).	November 1												
A notice of taxes is mailed to each property owner on the assessment roll. Taxes may be paid November through March with the following applicable discounts:	November through March												
<table> <tr> <th><u>Month</u></th><th><u>Discount</u></th></tr> <tr> <td>November</td><td>4%</td></tr> <tr> <td>December</td><td>3%</td></tr> <tr> <td>January</td><td>2%</td></tr> <tr> <td>February</td><td>1%</td></tr> <tr> <td>March</td><td>0%</td></tr> </table>	<u>Month</u>	<u>Discount</u>	November	4%	December	3%	January	2%	February	1%	March	0%	
<u>Month</u>	<u>Discount</u>												
November	4%												
December	3%												
January	2%												
February	1%												
March	0%												
All unpaid taxes on real and tangible personal property become delinquent.	April 1												
A list of unpaid real and tangible personal property taxes are advertised.	April and May												
Tax certificates are sold on all real estate with unpaid real estate property taxes (lien date).	June 1												
A court order is obtained authorizing the seizure and sale of personal property, if the taxpayer fails to pay the delinquent personal property taxes.	June												

WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(4) Deposits and Investments:

At September 30, 2023, the carrying amount of the Authority's certificates of deposit and cash on deposit in its bank accounts was \$23,259,028 after any applicable reconciling items such as outstanding checks and deposits in transit. In addition to insurance provided by the Federal Depository Insurance Corporation, deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, Florida Security for Public Deposits Act, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or another banking institution eligible collateral. In the event of failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. The Authority's deposits at year end are considered insured for custodial credit risk purposes.

The Authority is authorized to invest in investment vehicles, as defined in the written investment policy, which was approved by the Board. The policy specifies the authorized investment vehicles which, among others, include the Local Government Surplus Funds Trust Fund (State Board of Administration, "SBA"), negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by the U.S. Government at the then prevailing market price for such securities with remaining maturities not exceeding one year, for certain money market funds and repurchase agreements. The policy also specifies the portfolio allocation, which is intended to meet the Authority's specified goals, in order of priority; safety, liquidity, and yield.

At September 30, 2023, the Authority's cash and investments consisted of the following:

Types of Cash and Investments	Average Maturity	Credit Quality	Amount
Certificates of deposit	0.38 years	N/A	\$ 9,314,831
Cash on deposit			13,944,197
Total cash and investments			<u>\$ 23,259,028</u>

(5) Capital Assets:

Changes in the Authority's capital assets for the years ended September 30, 2023, were as follows:

	Balance September 30, 2022	Increases	Decreases	Balance September 30, 2023
Capital assets not being depreciated:				
Land	\$ 145,000	\$ -	\$ -	\$ 145,000
Total capital assets not being depreciated:	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>145,000</u>
Capital assets being depreciated:				
Machinery and equipment	53,975	-	-	53,975
Buildings	807,349	-	-	807,349
Accumulated depreciation	(496,014)	(43,863)	-	(539,877)
Total capital assets being depreciated, net	<u>365,310</u>	<u>(43,863)</u>	<u>-</u>	<u>321,447</u>
Capital assets, net	<u>\$ 510,310</u>	<u>\$ (43,863)</u>	<u>\$ -</u>	<u>\$ 466,447</u>

**WEST VOLUSIA HOSPITAL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

Depreciation expense for the year ended September 30, 2023, was \$43,863.

(6) Contingencies:

The Authority occasionally faces legal claims incidental to the ordinary course of its operations. In the opinion of management and based on the advice of legal counsel, the ultimate disposition of open inquiries and claims, if any, will not have a material adverse effect on the financial position or results of operations of the Authority.

(7) Medicaid Contribution Dispute:

The State of Florida (the "State") requires the County of Volusia (the "County") to pay approximately \$8,000,000 annually to reimburse the State for funds paid to participate in the federal Medicaid program. In turn, the County assessed each of the three hospital taxing districts in the County (of which the Authority is one) for a portion of the funds. The Authority obtained legal representation and has articulated reasons why the Authority should not be subject to the County's assessment, since the Authority receives no Medicaid funds, unlike the other two hospital taxing districts. The County disagreed with the Authority's position, and the County filed in the local trial court to resolve the dispute. The Authority filed a motion to dismiss, and on June 2, 2022, the local trial court denied the Authority's motion and granted the County's motion for a final "Writ of Mandamus" which required the Authority to pay \$2,496,809, unless appealed. The Authority then filed in the Fifth District Court of Appeal and appellate court issued its decision denying that appeal on June 27, 2023. As such, the Authority's general fund includes \$5,743,390 in Medicaid reimbursement expenditures included in healthcare and other expenditures in the statement of revenues, expenditures, and changes in fund balance for the year ended September 30, 2023, of which \$3,246,579 is included in accounts payable and accrued expenses on the balance sheet at September 30, 2023. The \$5,743,390 includes Medicaid reimbursement expenditures related primarily to the Authority's fiscal years 2022 and 2023.

The Authority has filed a Counterclaim in the Volusia Circuit Court, which seeks a declaratory judgment interpreting the Medicaid Match statute (Fla. Stat. Section 409.915(5)) and whether it is applicable to the Authority. That ruling preserves the issue for the litigation to continue concerning whether the County can impose the Medicaid Match allocation on the Authority in subsequent years. The County's motion to strike or dismiss the Authority's Counterclaim was denied on September 20, 2023 in the Volusia Circuit Court. On December 18, 2023, a Pretrial Conference was held and a Scheduling Order was issued stating the parties have a January 5, 2024 deadline to file their motions and a January 19, 2024 deadline for filing replies to the opposing motions. A final summary judgement hearing will be held on February 2, 2024.

WEST VOLUSIA HOSPITAL AUTHORITY
SCHEDULE OF HEALTHCARE EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Expenditures		
Healthcare expenditures		
Baker Act, substance abuse and mental health programs	\$ 1,184,134	\$ 1,208,432
Hospital indigent care reimbursements	4,088,597	3,877,081
Health Care Responsibility Act reimbursements	76,069	201,650
KidCare outreach	64,169	70,356
Medicaid reimbursements	5,743,390	-
Primary care and pharmacy services	541,468	544,919
Primary care and dental program	2,555,873	2,430,306
Specialty care program	3,690,927	3,318,301
HIV outreach	373,646	311,933
Total healthcare expenditures	<u>18,318,273</u>	<u>11,962,977</u>
Personnel services		
Regular salaries and wages	65,588	16,565
FICA	5,249	1,523
Retirement	7,033	3,265
Life and Health Insurance	11,538	2,404
Workers Compensation Claims	9,764	19,821
Total personnel services	<u>99,172</u>	<u>43,578</u>
Other expenditures		
General and administrative	4,343	59,818
Third-party administration	345,177	378,874
Eligibility and enrollment oversight	488,842	461,210
Legal	141,374	180,879
Plant and maintenance	26,662	26,727
Professional and accounting fees	220,854	165,339
Tax increment fees - City of DeLand	111,805	87,162
Tax collector and appraiser fees	596,382	595,952
Miscellaneous	27,349	15,218
Total other expenditures	<u>1,962,788</u>	<u>1,971,179</u>
Total expenditures	<u><u>\$ 20,380,233</u></u>	<u><u>\$ 13,977,734</u></u>

See notes to financial statements

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners,
West Volusia Hospital Authority:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of the governmental activities and major fund of the West Volusia Hospital Authority (the "Authority") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 28, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Powell & Jones". The signature is written in a cursive, flowing style.

POWELL & JONES
Certified Public Accountants
Lake City, Florida
December 28, 2023

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

To the Board of Commissioners,
West Volusia Hospital Authority:

Report on the Financial Statements

We have audited the basic financial statements of the West Volusia Hospital Authority (the "Authority"), as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated December 28, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 28, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No comments from the second preceding year remain uncorrected. There were no recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Authority was established by special act by the Florida Legislature. There are no component units related to the Authority.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor the Authority's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units; therefore, we did not note any such component units that failed to provide the necessary information.

Specific Special District Information – West Volusia Hospital Authority

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Authority reported the following unaudited data:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year: 1.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$65,588.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
 - a. No such projects noted.

- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: There were no amendments between the original and final total district expenditure budget except as follows: \$5,743,390 for Resolution 2023-008 to formally amend the original FY 2022-2023 budget and allow for the County Medicaid payments.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Authority reported:

- a. The millage rate or rates imposed by the district: 1.0816.
- b. The total amount of ad valorem taxes collected by or on behalf of the district: \$15,549,906.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds: No such outstanding bonds noted.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and the Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.



POWELL & JONES
Certified Public Accountants
Lake City, Florida
December 28, 2023

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Commissioners,
West Volusia Hospital Authority:

We have examined the West Volusia Hospital Authority's (the "Authority") compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2023. The Authority's management is responsible for the Authority's compliance with those requirements. Our responsibility is to express an opinion on the Authority's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2023, in all material respects. An examination involves performing procedures to obtain evidence about the Authority's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material noncompliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the West Volusia Hospital Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the Authority and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Powell & Jones". The signature is written in a cursive, flowing style.

POWELL & JONES
Certified Public Accountants
Lake City, Florida
December 28, 2023

REPORT ON FUNDED AGENCY PROCEDURES AND OBSERVATIONS

To the Board of Commissioners,
West Volusia Hospital Authority:

We have concluded our engagement to assist you with periodic site visits on funded agencies to perform limited testing over compliance requirements of funding agreements. This report represents our comments and recommendations based on the procedures performed.

We have performed the following procedures enumerated in the engagement letter dated June 23, 2023, which were agreed to by the Board of Commissioners of West Volusia Hospital Authority (the Authority), solely to assist you in connection with the funding agreement compliance of Rising Against All Odds (RAAO) HIV/Aids Outreach Services Program. The appropriateness and sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing the procedures, we relied on the cooperation of the management of RAAO and the information provided by them, including the accuracy and reliability of such information. Our procedures did not constitute an audit, review, or compilation of the information provided. We make no representation regarding the appropriateness and sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose and we express no level of assurance on them. You have reviewed a draft of our report and confirm that the procedures performed were consistent with those requested by you.

The procedures and the associated findings are as follows:

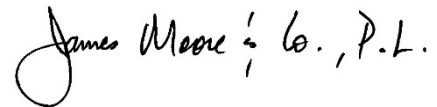
1. Inquire and document as to the funded agency's monitoring procedures with respect to contract compliance:
 - a. Each month RAAO provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the date services were rendered, 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, by the flat fee of \$100 per hour, to calculate the invoice total.
2. Select a sample of transactions and test compliance with contract provisions:
 - a. April 2023 was chosen for test procedures. From the individual list of 188 clients, 5% were selected for compliance review or 10 clients.
 - b. RAAO provided supporting medical files of all selected clients for review, 10 out of 10, or 100% of service dates were verified.
 - c. Of the 10 files sampled, 100% of the files tied back to the client ID numbers presented on the original invoice.
 - d. Of the 10 files sampled, 100% contained approved proof of identification.
 - e. Of the 10 files sampled, 100% contained approved proof of residency.

3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners:
 - a. The Utilization Report of Services detailing 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 HIV/Aids Outreach Services program records appeared to be mostly complete and organized when reviewed for verification of services provided.
 - c. The annual budget for RAAO HIV/Aids Outreach Services Program for the year-ended September 30, 2023 was \$215,758 and there were no deviations noted based on the procedures performed.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the risks affecting the Authority. 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.

We appreciate the opportunity to serve and thank you for your cooperation.

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Daytona Beach, Florida
January 18, 2024

REPORT ON FUNDED AGENCY PROCEDURES AND OBSERVATIONS

To the Board of Commissioners,
West Volusia Hospital Authority:

We have concluded our engagement to assist you with periodic site visits on funded agencies to perform limited testing over compliance requirements of funding agreements. This report represents our comments and recommendations based on the procedures performed.

We have performed the following procedures enumerated in the engagement letter dated June 23, 2023, which were agreed to by the Board of Commissioners of West Volusia Hospital Authority (the Authority), solely to assist you in connection with the funding agreement compliance of Rising Against All Odds (RAAO) HealthCard Enrollment and Retention Services Program. The appropriateness and sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing the procedures, we relied on the cooperation of the management of RAAO and the information provided by them, including the accuracy and reliability of such information. Our procedures did not constitute an audit, review, or compilation of the information provided. We make no representation regarding the appropriateness and sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose and we express no level of assurance on them. You have reviewed a draft of our report and confirm that the procedures performed were consistent with those requested by you.

The procedures and the associated findings are as follows:

1. Inquire and document as to the funded agency's monitoring procedures with respect to contract compliance:
 - a. Each month RAAO provides to WVHA a list of clients for the prior month who were pre-screened for HealthCard eligibility, approved and sent to the House Next Door for further processing.
 - b. RAAO personnel complete a referral form and checklist of items obtained from the client and pre-screened.
2. Select a sample of transactions and test compliance with contract provisions:
 - a. April 2023 was chosen for test procedures. From the individual list of 19 clients, 21% were selected for compliance review or 4 clients.
 - b. RAAO provided supporting medical files of all selected clients for review, 4 out of 4, or 100% of service dates were verified.
 - c. Of the 4 files sampled, 100% of the files tied back to the client ID numbers presented on the original invoice.
 - d. Of the 4 files sampled, 100% contained approved proof of identification.
 - e. Of the 4 files sampled, 100% contained approved proof of residency.
 - f. Of the 4 files sampled, 2 or 50% contained a Farmworkers Association of Florida Non-Citizen Residents of WVHA Taxing District Attestation Form submitted in lieu of an ACA

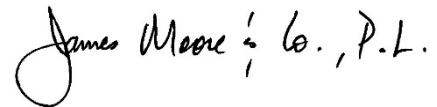
Application in accordance with Section 2.04, Part 2.b.ii of the WVHA Eligibility Guidelines.

- g. Of the 4 files sampled, 2 or 50% contained a Homeless Verification Form that was submitted in lieu of ACA application in accordance with Section 2.04, Part 2.b.iv of the WVHA Eligibility Guidelines.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners:
- a. The Utilization Report of Services detailing 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 HealthCard Enrollment and Retention Services program records appeared to be mostly complete and organized when reviewed for verification of services provided.
 - c. The annual budget for RAAO HealthCard Enrollment and Retention Services program for the year-ended September 30, 2023 was \$81,452 and there were no deviations noted based on the procedures performed.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the risks affecting the Authority. 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.

We appreciate the opportunity to serve and thank you for your cooperation.

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

James Moore & Co., P.L.

Daytona Beach, Florida
January 18, 2024

REPORT ON FUNDED AGENCY PROCEDURES AND OBSERVATIONS

To the Board of Commissioners,
West Volusia Hospital Authority:

We have concluded our engagement to assist you with periodic site visits on funded agencies to perform limited testing over compliance requirements of funding agreements. This report represents our comments and recommendations based on the procedures performed.

We have performed the following procedures enumerated in the engagement letter dated June 23, 2023, which were agreed to by the Board of Commissioners of West Volusia Hospital Authority (the Authority), solely to assist you in connection with the funding agreement compliance of Stewart-Marchman-Act (SMA) Baker Act – Local Match Funding. The appropriateness and sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing the procedures, we relied on the cooperation of the management of SMA and the information provided by them, including the accuracy and reliability of such information. Our procedures did not constitute an audit, review, or compilation of the information provided. We make no representation regarding the appropriateness and sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose and we express no level of assurance on them. You have reviewed a draft of our report and confirm that the procedures performed were consistent with those requested by you.

The procedures and the associated findings are as follows:

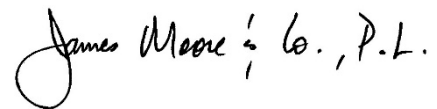
1. Inquire and document as to the funded agency's monitoring procedures with respect to contract compliance:
 - a. Each month SMA provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the admission date and the discharge date.
 - b. SMA personnel complete a Client Admission Registration Form with information obtained from the patient. This form is completed at time of admission if possible, or as soon as patient is capable of providing the information.
 - c. SMA personnel complete forms specific in identifying WVHA eligible clients to determine residency in West Volusia along with an asset test worksheet listing the family size and asset limit based upon the WVHA Eligibility Guidelines.
 - d. The total invoice reimbursed by WVHA is 25% of the total rate established by the State of Florida (\$428.32 per day) per day of service.
2. Select a sample of transactions and test compliance with contract provisions:
 - a. April 2023 was chosen for test procedures. From the individual list of 31 client events, 16% were selected for compliance review (5 clients).
 - b. SMA provided supporting files of all selected clients for review. One hundred percent (100%) of admission and discharge dates were verified.

- c. SMA provided approved admission forms and/or forms specific in identifying WVHA eligible clients to determine residency in West Volusia along with an asset test worksheet listing the family size and asset limit based upon the WVHA Eligibility Guidelines for 5 out of 5 clients tested or 100%.
 - d. In addition to SMA providing WVHA approved admission forms for all 5 clients per paragraph 6 of their WVHA Funding Agreement, 2 clients had active WVHA HealthCard; 3 clients had active Medicaid; however, Medicaid does not reimburse for psychiatric services.
 - e. SMA provided photo ID for 5 out of 5 clients, or 100%.
- 3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners:
 - a. The Utilization Report of Services detailing 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 Baker Act program records appeared to be mostly complete and organized when reviewed for verification of visits.
 - c. SMA Baker Act program eligibility screening met the requirements of the funding agreement.
 - d. The annual budget for SMA Baker Act – Local Match Funding for the year-ended September 30, 2023 was \$300,000 and there were no deviations noted based on the procedures performed.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the risks affecting the Authority. 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.

We appreciate the opportunity to serve and thank you for your cooperation.

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Daytona Beach, Florida
January 18, 2024

REPORT ON FUNDED AGENCY PROCEDURES AND OBSERVATIONS

To the Board of Commissioners,
West Volusia Hospital Authority:

We have concluded our engagement to assist you with periodic site visits on funded agencies to perform limited testing over compliance requirements of funding agreements. This report represents our comments and recommendations based on the procedures performed.

We have performed the following procedures enumerated in the engagement letter dated June 23, 2023, which were agreed to by the Board of Commissioners of West Volusia Hospital Authority (the Authority), solely to assist you in connection with the funding agreement compliance of Stewart-Marchman-Act (SMA) Homeless Program. The appropriateness and sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing the procedures, we relied on the cooperation of the management of SMA and the information provided by them, including the accuracy and reliability of such information. Our procedures did not constitute an audit, review, or compilation of the information provided. We make no representation regarding the appropriateness and sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose and we express no level of assurance on them. You have reviewed a draft of our report and confirm that the procedures performed were consistent with those requested by you.

The procedures and the associated findings are as follows:

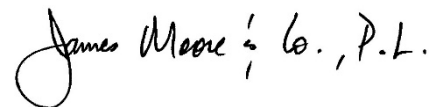
1. Inquire and document as to the funded agency's monitoring procedures with respect to contract compliance:
 - a. Each month SMA provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence and the date of service.
 - b. SMA personnel complete the WVHA Homeless Verification Form. SMA works together with The Neighborhood Center of West Volusia to establish West Volusia residency. This form is completed at time of service.
 - c. SMA performs a check in the State of Florida 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.
 - e. SMA invoices the WVHA a flat fee of \$150 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 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 2023 was chosen for test procedures. From the individual list of 65 client events, 8% were selected for compliance review or 5 clients.
 - b. SMA provided supporting medical files of all selected clients for review, 5 out of 5, or 100% of service dates were verified.
 - c. SMA provided proof of identification for all clients selected for review. 5 out of 5, or 100% of client files selected for review contained a valid photo ID.
 - d. SMA provided proof of residency, income and ACA Determination letters and/or WVHA HealthCard for all clients selected for review. 5 out of 5 clients, or 100% had a valid WVHA HealthCard on file.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners:
 - a. The Utilization Report of Services detailing 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 Homeless program records appeared to be mostly complete and organized when reviewed for verification of visits.
 - c. The annual budget for SMA Homeless Program for the year-ended September 30, 2023 was \$78,336 and there were no deviations noted based on the procedures performed.
 - d. SMA Homeless program eligibility 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 risks affecting the Authority. 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.

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Daytona Beach, Florida
January 18, 2024

REPORT ON FUNDED AGENCY PROCEDURES AND OBSERVATIONS

To the Board of Commissioners,
West Volusia Hospital Authority:

We have concluded our engagement to assist you with periodic site visits on funded agencies to perform limited testing over compliance requirements of funding agreements. This report represents our comments and recommendations based on the procedures performed.

We have performed the following procedures enumerated in the engagement letter dated June 23, 2023, which were agreed to by the Board of Commissioners of West Volusia Hospital Authority (the Authority), solely to assist you in connection with the funding agreement compliance of Stewart-Marchman-Act (SMA) Residential Treatment Beds Program. The appropriateness and sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing the procedures, we relied on the cooperation of the management of SMA and the information provided by them, including the accuracy and reliability of such information. Our procedures did not constitute an audit, review, or compilation of the information provided. We make no representation regarding the appropriateness and sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose and we express no level of assurance on them. You have reviewed a draft of our report and confirm that the procedures performed were consistent with those requested by you.

The procedures and the associated findings are as follows:

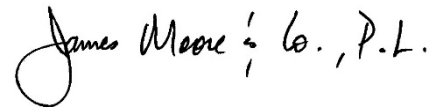
1. Inquire and document as to the funded agency's monitoring procedures with respect to contract compliance:
 - a. Each month SMA provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the admission date and the discharge date.
 - b. SMA personnel complete an income eligibility form with information obtained from the patient. This form is completed at time of admission if possible, or as soon as patient is capable of providing the information.
 - c. SMA is reimbursed a flat fee of \$193.52 per bed day at Level II Residential Treatment and for prescription medications provided to clients at the acquisition cost plus a \$7 filling fee per prescription.
2. Select a sample of transactions and test compliance with contract provisions:
 - a. April 2023 was chosen for test procedures. From the individual list of 17 clients, 24% were selected for compliance review or 4 clients.
 - b. SMA provided supporting medical files of all selected clients for review, 4 out of 4, or 100% of admission and discharge dates were verified.
 - c. SMA provided supporting eligibility files of all selected clients for review. 4 out of 4, or 100% of client files selected for review contained a valid photo ID.

- d. SMA provided proof of residency, income and ACA Determination letters and/or WVHA HealthCard for all clients selected for review. 4 out of 4 clients, or 100% had a valid WVHA HealthCard on file.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners:
- a. The Utilization Report of Services detailing 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 Residential Treatment Beds program records appeared to be mostly complete and organized when reviewed for verification of services provided.
 - c. The annual budget for SMA Residential Treatment Beds Program for the year-ended September 30, 2023 was \$550,000 and there were no deviations noted based on the procedures performed.
 - d. SMA Residential Treatment Beds program eligibility 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 risks affecting the Authority. 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.

We appreciate the opportunity to serve and thank you for your cooperation.

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Daytona Beach, Florida
January 18, 2024

REPORT ON FWA PROCEDURES AND OBSERVATIONS

To the Board of Commissioners,
West Volusia Hospital Authority:

We have performed the following procedures enumerated in the engagement letter dated April 19, 2023, which were agreed to by the Board of Commissioners of West Volusia Hospital Authority (the Authority), solely to assist you in connection with identifying the design and implementation of controls at the Farmworker Association of Florida, Inc. (FWA) in determining whether or not a West Volusia County, FL resident is unable to apply for federal assistance and private insurance under the Affordable Care Act, thus issued a *Confirmation of Ineligibility for Social Security Number or Tax ID Form* (the Form) by the FWA. The appropriateness and sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing the procedures, we relied on the cooperation of the management of FWA and the information provided by them, including the accuracy and reliability of such information. Our procedures did not constitute an audit, review, or compilation of the information provided. We make no representation regarding the appropriateness and sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose and we express no level of assurance on them. You have reviewed a draft of our report and confirm that the procedures performed were consistent with those requested by you.

The procedures performed are as follows:

1. Inspect documents and interview FWA personnel in regards to identifying the design and implementation of FWA controls over eligibility determination and issuance of the Form.
2. Provide recommendations to the FWA in regards to the design and implementation of controls over eligibility determination and issuance of the Form.

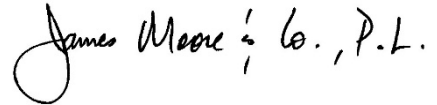
The recommendations to the FWA based on procedures performed:

1. We inspected relevant documents and interviewed the FWA General Coordinator/Principal Investigator and the FWA Area Coordinator/Community Resource Organizer to obtain an understanding of the design and implementation of FWA internal controls related to the issuance of the Form. Based on our discussions with the FWA staff we noted that the Form can only be issued to a FWA member. To obtain membership, a person must present their passport or ID, as well as proof of address or a notarized affidavit from a person they reside with. If a foreign passport or ID is presented, the FWA concludes that the person is not a U.S. national and, therefore, cannot be eligible for Medicaid. FWA staff stated they typically know the individuals that apply for membership and receive the Form.
2. We noted a foreign passport or ID doesn't necessarily mean that person is not a U.S. national. To bolster the documentation and enhance the awareness of duty by FWA staff and Form applicants, we recommend the certification language be updated to include a statement that the Form applicant is personally known to the FWA as someone who is not Medicaid eligible and have FWA staff formally acknowledge the statement. We further recommend the FWA incorporate a process obtaining a written statement or affidavit from the applicant acknowledging they are not Medicaid eligible.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the risks affecting the Authority. 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.

We appreciate the opportunity to serve and thank you for your cooperation.

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

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style, with the first letter of "James" being a large, stylized capital "J".

Daytona Beach, Florida
January 18, 2024

REPORT ON FUNDED AGENCY PROCEDURES AND OBSERVATIONS

To the Board of Commissioners,
West Volusia Hospital Authority:

We have concluded our engagement to assist you with periodic site visits on funded agencies to perform additional limited testing over compliance requirements of funding agreements. This report represents our comments and recommendations based on the additional procedures performed.

We have performed the following procedures enumerated in the engagement letter dated April 19, 2023, which were agreed to by the Board of Commissioners of West Volusia Hospital Authority (the Authority), solely to assist you in connection with the funding agreement compliance of The House Next Door (THND) HealthCard Program. The appropriateness and sufficiency of these procedures is solely the responsibility of the parties specified in this report. In performing the procedures, we relied on the cooperation of the management of THND and the information provided by them, including the accuracy and reliability of such information. Our procedures did not constitute an audit, review, or compilation of the information provided. We make no representation regarding the appropriateness and sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose and we express no level of assurance on them. You have reviewed a draft of our report and confirm that the procedures performed were consistent with those requested by you.

The procedures and the associated findings are as follows:

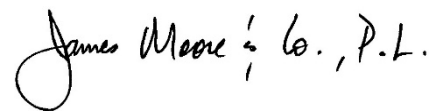
1. Select a sample of transactions from 2 months (other than July 2022) of The House Next Door (THND) HealthCard Program in the Authority's fiscal year 2022, and test compliance with contract provisions to determine whether or not clients selected were income eligible, based on calculations using documentation held by THND. Additionally, select a sample of transactions from one month in 2023 to determine whether prior year finding related to documentation of income eligibility calculations kept on file was corrected:
 - a. THND is required to determine eligibility per the terms of the WVHA Eligibility Guidelines (revised June 20, 2021) by obtaining 2 forms of approved identification (ID), verifying residency within the taxing district, income under 150% of the Federal Poverty Level (FPL), Medicaid and ACA denials.
2. Select a sample of transactions and test compliance with contract provisions:
 - a. March 2022 and September 2022 were chosen for test procedures. A de-identified list of client applications was provided by THND consisting of 196 client applications for March 2022 and 161 client applications for September 2022. From the list of applications, 10 were selected for compliance review for each month, or approximately 5% of total client applications.
 - b. THND provided income documentation for 100% of March 2022 and September 2022 clients selected, however, a calculation sheet of income eligibility was not kept on file by THND. We were able to eventually determine that 100% of clients selected were income

- eligible, based on calculations we performed using documentation that was kept on file by THND, but the original calculation of income eligibility was not kept on file by THND.
- c. For additional 2023 test procedures, April 2023 was chosen. A de-identified list of client applications was provided by THND consisting of 171 client applications. From the list of applications, 5 were selected for compliance review, or approximately 3% of total client applications.
 - d. THND provided income documentation for 100% of April 2023 clients selected. The documentation provided included a calculation sheet of income eligibility. 100% of April 2023 clients selected were income 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 THND provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
 - b. The annual budget for THND for the year-ended September 30, 2022 was \$417,590 and the actual amount funded was \$409,370. Since 100% of March 2022 and September 2022 clients selected did not have a sheet showing how THND calculated income eligibility, \$409,370 is the amount funded under THND HealthCard Program which was potentially not supported in the files by reasonably expected documentation, when extrapolated to the entire population. To further clarify, we were able to determine that each applicant was income eligible based on various other documents in the files, but the original calculation of income eligibility was not maintained in THND files.
These follow-up 2022 tests were requested by the Board to confirm that the extrapolated potential as originally reported was not justified beyond a documentation issue. Based on a total of 39 tested across 4 distinct months sampled, even where the income calculation sheets were not kept on file, none of the randomly tested months revealed any income ineligibility. These tests limit the reported extrapolation potential referenced in the prior sentence to being a documentation issue rather than a potential income ineligibility issue. It was further noted that based on additional procedures performed to test April 2023 sample of clients, THND corrected 2022 finding by completing the income calculation sheet and keeping it on file for each client selected for testing.
 - c. THND's income and assets verification met the requirements of the funding agreement.
 - d. We recommend THND continue to ensure all income eligibility calculations are kept on file, readily available for review.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the risks affecting the Authority. 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.

We appreciate the opportunity to serve and thank you for your cooperation.

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



Daytona Beach, Florida
January 18, 2024

**WEST VOLUSIA HOSPITAL AUTHORITY
C/O STACY TEBO – WVHA miCare Clinic
844 W. PLYMOUTH AVE.
DELAND, FLORIDA 32720
TEL: (386) 456-1252**

NON-PRIMARY CARE APPLICATION

(Reviewed Initially by Citizens Advisory Committee)

**APPLICATIONS ARE DUE BY 12:00 P.M.,
NOON, THURSDAY, MARCH 7, 2024**

Thank you for your recent request for the West Volusia Hospital Authority (WVHA) Funding Application Packet. Please pay close attention to the enclosed information designed to assist your efforts. We look forward to reviewing your proposal.

ELIGIBLE APPLICANTS

Applications will be accepted from other governmental entities or Florida corporations (for-profit or non-profit) with the capacity, competence, and experience to accomplish proposed program goals and objectives. A different application and process is applicable to primary care providers.

ELIGIBLE SERVICES

Services must be provided within the boundaries of the West Volusia Hospital Authority. Only those programs which provide medical, health care related or access to health care services to indigent residents of West Volusia County (as set forth in Chapter 57-2085, Laws of Florida, as amended, and pursuant to section 200.065, Florida Statutes) will be considered for funding. All program requests must include measurable goals or outcomes and cost effectiveness/efficiency data.

CONTENT OF APPLICATIONS

Applications for funding must be submitted in the attached format and must address, at a minimum, the specific information requested in each section. Submissions are limited to no more than 14 pages (not counting required documents) and no smaller than 11 pt. font. All questions must be answered. Use N/A if non-applicable.

APPLICATION SUBMISSION DEADLINE

One original and seventeen copies of the completed application and attachments must be submitted by **NOON, March 7, 2024**, a strictly enforced deadline, at the following address:

West Volusia Hospital Authority
c/o Stacy Tebo – WVHA miCare Clinic
844 W. Plymouth Avenue
DeLand, Florida 32720

Applicants are encouraged to submit well in advance of this deadline to avoid any traffic, technical, weather or other unforeseen difficulties that result in missing that strict deadline.

APPLICATION REVIEW

The Citizens Advisory Committee (CAC) of the West Volusia Hospital Authority reviews all applications. Applications will subsequently be placed on the Agenda of the West Volusia Hospital Authority Board of Commissioners (Board) for final determination for funding. The CAC will recommend, and the Board will determine finally whether a proposed program is fully funded, funded in part or not funded at all. Generally funding commitments will conform to the October 1st – September 30th fiscal year and require applicants to execute a written funding agreement in a form acceptable to West Volusia Hospital Authority. Applicants that have not previously received funding are encouraged to request a sample of the required written funding agreement to ensure that funding requests comply with the required fee-for-service model and that program participants can be screened individually for qualifications pursuant to the *West Volusia Hospital Authority (WVHA) HealthCard Program Eligibility Guidelines and Procedures*.

REPORTING REQUIREMENTS/INVOICES

Reporting requirements will vary according to program/service and will be determined at the time of approval for funding. Invoices submitted to the Authority for services must include, at a minimum, invoice amount, time period covered, services rendered, a de-identified reference number for the individual client served, the aggregate number of individuals served and the cost per unit of service. No cost or rate of reimbursement charged to the Authority may exceed that charged to any other insurance payer, funding entity, public or private, for the same or substantially the same services. A final report must be submitted to the Authority within 30 days of the end of the fiscal year and shall include services rendered, number served, outcomes and final budget information.

AGENCY: _____

EXECUTIVES DIRECTOR/PRESIDENT: _____

ADDRESS: _____

TELEPHONE: _____ FAX: _____

CONTACT PERSON: _____ TITLE: _____

ADDRESS: _____

TELEPHONE: _____ FAX: _____

E-MAIL: _____

AGENCY STATUS (Circle One) Government Not for Profit For Profit Other
Explanation, if you marked other:

TOTAL PROGRAM COST: \$ _____ APPLICATION YEAR _____ PRIOR YEAR GRANTED \$ _____

*WVHA FUNDS REQUESTED: \$ _____ \$ _____

**AVERAGE COST/UNIT OF SERVICE WITH COMPARATIVE REIMBURSEMENT:

Description of Service (Separately describe each type and RX fee)	Agency cost per unit of service	WVHA Reimbursement rate per unit of service	Medicaid Reimbursement rate per unit of service	Medicare Reimbursement rate per unit of service	Private Insurance Reimbursement rate per unit of service

* If you received funding last year and there is a significant change between the funds received or the reimbursement rate structure last year and the funds requested or the reimbursement rate structure proposed this year, please explain below:

**If your response is N/A, please explain in detail why it is not applicable. If service is not reimbursed by Medicaid, Medicare or private insurance in Florida, please provide comparative rate information from another state where it is covered. If service is not reimbursed by another state or private insurance, please explain why you believe it should be reimbursed by WVHA. If rates vary by carrier, please provide the range of rates:

Mission of your Agency:

SECTION I – PROPOSAL (See Appendix A)

A. Identify why funds are being requested and how funds will be used: _____

B. Describe your target population (the specific segment of the serviceable population you will be serving – i.e. children, seniors, pregnant, etc) in West Volusia:

1. Identify any obstacles you anticipate in individually qualifying your target population pursuant to the *West Volusia Hospital Authority (WVHA) HealthCard Program Eligibility Guidelines and Procedures* and if any, describe how you will overcome them to comply with those *Eligibility Guidelines and Procedures*:

C. Estimate the total number of people that will be served for the proposed budget year:

Grant Year	WVHA number proposed served	Actual WVHA numbers served
Previous grant application year		
Current grant year Oct. through YTD		
2024-2025		

D. What measurable (i.e. outcomes that can be evaluated) outcomes/goals will this service address? Outcomes for the WVHA funded project should not be the same as the oversight agency requires. They must be specific to WVHA funding.

E. Describe the outcome measures your agency uses to assess if the goals are met.

1. If industry standards are used, identify source: _____

a.) What was your agency's rating against this standard(s): _____

2. If questionnaires were used:

a) Last year how many questionnaires were completed: _____

b) Number of valid complaints issued _____

c) Please attach summary of results.

3. If your agency uses any other monitoring method, please explain methodology and outcome:

4. If you are a returning agency, please attach documentation on final outcome measurements for your funded program in the previous year ~~funded~~.

F. Identify which of the health issues cited in the current Volusia County Community Health Needs Assessment report does this program address.

G. If you are a returning agency, were you in compliance with your most recent site visit? If not, specify what was done to rectify the issue(s).

SECTION II - AGENCY ORGANIZATION

A. Administrative and/or Financial Personnel provide organizational chart and qualifications related to their role in providing oversight and fiduciary responsibilities.

B. Medical and/or Professional Personnel list the education, experience, qualifications and describe the roles of personnel involved in providing the direct service to be funded by WVHA.

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SECTION III – FUNDING

Proposed Program Budget

Complete this section only for the program for which funds are being requested. Do not include your overall budget for other programs. Agency budgets should be tied to deliverables specific to WVHA funding. Prior to finalization of the funding agreement, the West Volusia Hospital Authority may request a copy of the Agency Operating Budget.

Program Revenue (Program associated with WVHA funding request only)	Dollar Value	% Of Program Revenue**	In Kind Contributions
Federal			
State			
County			
Other Local Funding (list)			
3 rd Party Reimbursements			
Fees			
Medicaid/Medicare			
Other (list anything over 10% of Program Revenue)			
Amount Requested from the WVHA			
TOTAL REVENUE *			

Request brief narrative... Program Expenses (Program associated with WVHA funding request only)	Dollar Value	% Of Program Expenses **	In Kind Expenses
Salaries and benefits			
Contracted services			
Administrative and other services			
Medical			
Pharmacy			
Other (list anything over 10% of Program Expense)			
TOTAL EXPENSE *			

*** TOTAL REVENUE MUST EQUAL TOTAL EXPENSES - ** % COLUMN MUST TOTAL 100%**

- A. Describe any upcoming opportunities for receiving matching and/or other funding whether through federal and state governmental funds other than WVHA funding that may become available to support or reduce WVHA financial support of this program in the future.

- B. What attempts have you made to locate other funding sources or partners to meet this program's needs?

- C. If the funding that the agency is requesting from the WVHA is dependent in any way upon another agency's support or activities, show substantiation and identity of that relationship.

- D. Describe how your agency can save the WVHA taxpayers money:

BUDGET ~~NARRATIVE~~

~~Attach, in narrative form,~~ **List** an explanation and justification of all line items listed for this program of service using the following guidelines. All items should be addressed. Indicate N/A where appropriate and explain why not applicable.

Personnel:

List each person who will be employed ~~with~~ **by** position title only. Include description, salary, payroll taxes and cost of benefits for each position.

Contracted Services:

Justify services provided under subcontracts and explain why agency staff cannot perform them.

Administrative and Other Services:

List other categories of expenses incurred in operating Proposed Program. Justify any exceptional amounts.

Medical:

Describe how these services are provided and how cost is determined.

Pharmacy:

Describe how these services are provided and how cost is determined.

Other:

Include any expected costs not listed above. Provide clear justification for each item.

AGENCY ATTESTATION FORM

AGENCY: _____

SERVICE NAME: _____

TO COMPLY WITH WEST VOLUSIA HOSPITAL AUTHORITY APPLICATION REQUIREMENTS FOR FUNDING OF MEDICAL SERVICES FOR FISCAL YEAR 2024-2025, THE ABOVE REFERENCED AGENCY OR CORPORATION ATTESTS THAT:

1. **INCORPORATION.** Applicant is a governmental agency, or a corporation registered with the Office of Secretary of State for the State of Florida.
2. **NEGOTIATION.** Applicant is aware that a mutually agreed written funding agreement is necessary before any approved funding can be disbursed and the applicant recognizes that the West Volusia Hospital Authority reserves the right to disapprove funding if it deems any proposed modification of its standard funding agreement as unacceptable. The applicant may request a sample of this standard funding agreement by contacting the WVHA Attorney.
3. **SERVICE AVAILABILITY.** Services will be made available on a nondiscriminatory basis regardless of race, religion, color, sex, national origin, age, handicap, or marital status.
4. **DOCUMENTS.** Applicant will submit the following documents by NOON on March 7, 2024 with all other parts of the completed application:
 - a) Basic Financial Statements, Audit Reports and Management Letter from an independent audit for the previous fiscal year (if an audit was performed) or balance sheet and profit & loss statement for prior fiscal year and PDF of 990 or last filed tax return. Provide one set of financials per agency if you have multiple program applications.
 - b) A copy of all licenses that are legally required for Applicant to perform proposed services.
 - c) If tax exempt, a Tax Exempt Determination Letter from the Internal Revenue Service or signed letter from CPA verifying exempt filing status
 - d) Fire and Health Inspection Certificates for service site(s) (if applicable)
 - e) Certificates of insurance
5. **BACKGROUND CHECK.** All employees of the agency working directly with children or vulnerable adults must have a background screening completed through the abuse registry prior to working directly with children or vulnerable adults.
6. **FISCAL CONDITIONS.** Circle the appropriate response to each of the following questions:
 - a) Yes No Has your agency ever had a contract canceled for cause?
 - b) Yes No Does your organization owe any repayment of funds to any funding sources?

c)	Yes	No	Has your organization declared bankruptcy or had any assets attached by any court within the last 3 years?
----	-----	----	--

If the answer to any of the questions stated above is “yes”, please attach a written explanation.

FAILURE TO CERTIFY AND COMPLY WITH THE ABOVE REQUIREMENTS MAY RESULT IN PROGRAM FUNDS BEING DENIED AND, IF ALLOCATED, BEING WITHDRAWN, REALLOCATED, OR DELAYED.

(Chief Agency Officer)

(Date)

(Type Name/Title)

(Date)

(Authorized Agency Countersignature)

(Date)

(Type Name/Title)

(Date)

APPENDIX A
Guide to Assist Applicants

Identify Why Funds are Being Requested: Examples

1. To provide health or mental health care services or access to such services to residents of West Volusia who are experiencing poverty as defined by WVHA.
2. To add capacity. I will now be able to serve X amount of people as opposed to Y.
3. Program start up. Based on population of X people who are eligible for this service, we propose to provide this particular service and our proposed population will be Y number of people

What Outcome(s)/Goals will this Service Address: Must be quantifiable statements (examples)

1. This service will improve health care or access to health care to this target population in the following quantifiable ways.
2. X amount of people will receive treatment for Y period of time with an expected rate of recovery of Z%. This is in compliance with the national average of a recovery rate of B based on the standard for this disorder.
3. X number of people will receive treatment that will limit hospital emergency room cost. It is estimated that our average cost for this treatment per person is Y where it is estimated that a hospital treatment cost is Z.

Describe the Outcome Measures Your Agency Uses to Assess if the Goals are Met

State what they are and how your agency ranked: e.g. "I used the American Medical Association's scoring standards and we were at X percentile which is Y% above, below, or on the mark of the National Goal."

The following questions will be used by the CAC in ranking all funding applications

If it were up to you as a member of the CAC or the Board would you:

- A) Fund this applicant at 100% of the requested amount. Why:
- B) Not fund this applicant. Why:
- C) Fund this applicant but not at the requested amount of \$ _____.
But fund the amount of \$ _____. Why:

The following rubric will be used to score each of the eight areas:

1. Demonstration of need for funding as it pertains to the current Volusia County Community Health Needs Assessment
2. Description of project including intended goals and outcomes
3. Description of the work
4. Budget aligned to goals/outcomes
5. Identification of target population
6. Monitoring method to assess agency goals
7. Detail, completeness, and clarity of the budget
8. Alignment of goals within grant application to the mission and goals of the WVHA

ORGANIZATION / AGENCY _____

CAC MEMBER NAME _____

TOTAL SCORE _____

	1 Point - Needs Improvement	2 Points - Average	3 Points - Very Good	4 Points - Exceptional	Score
Section 1: Demonstration of Need as it Pertains to Current CHNA	Description of need is hard to understand, verbose, or uses jargon. <ul style="list-style-type: none"> It is not clear what the specific need is, and no data or information is included to support justifying need. 	Description depicting the need is somewhat clear and minimally explains why funding is needed. <ul style="list-style-type: none"> There is some data or information to support need. 	Description depicts the need for the project well and language clearly describes current status. <ul style="list-style-type: none"> Data or additional information supports narrative and shows clear need. 	Description is very clear, concise, and easy to understand. <ul style="list-style-type: none"> Information and data are attached, and clearly supports need. Additional data or information complete a big picture explanation for need. 	
Section 2: Description of Project Including Intended Goals and Outcomes	The description of the project is vague or unclear. <ul style="list-style-type: none"> The goals of the grant are not addressed or clearly stated. The goals do not align with the need stated. No outcomes are described. 	The description of the project is somewhat clear and includes details. <ul style="list-style-type: none"> The goals of the grant are addressed but not clearly stated. Goals and desired outcomes are minimally described and are somewhat aligned with the need described. 	The description of the project is very clear with detailed descriptions of the work to be completed. <ul style="list-style-type: none"> The goals of the grant are clearly stated. Outcomes of moderate impact and value are described. There lacks some specificity in what is measurable in outcomes. 	The description of the project is exceptionally clear and provides detailed information <ul style="list-style-type: none"> The goals of the grant are clearly stated. Significant outcomes are described. The specific outcomes of each goal are stated clearly and are directly aligned to the described need. All goals and outcomes are measurable both qualitatively and quantitatively. 	
Section 3: Description of the Work	The description of the overall work is hard to understand. <ul style="list-style-type: none"> Alignment between goals, outcomes, and the description of work is vague. 	Description of the work to be completed is addressed but vague at times. <ul style="list-style-type: none"> There is alignment between goals and the description of work. A more clear and concise description of overall work to be completed is needed. 	The description of the overall work to be completed is clearly stated. <ul style="list-style-type: none"> Work or project described is sound and overall is aligned to grant's goals. Describes a feasible timeframe for achieving goals. 	The description of work is clear and concise. <ul style="list-style-type: none"> The work is strongly aligned to the grant's goals. Describes a feasible timeframe for achieving goals. 	

Section 4: Alignment of Budget to Description of Work and Goals/Outcomes	Little to no alignment between the proposed budget to support achievement of goals and outcomes found in the description of work.	Somewhat of an alignment between the proposed budget to support achievement of goals and outcomes found in the description of work.	A significant alignment between the proposed budget to support achievement of goals and outcomes found in the description of work.	A clear and strong alignment between the proposed budget to support achievement of goals and outcomes found in the description of work.	
Section 5: Identification of Target Population	Target population is marginally identified, and agency has no previous experience serving this population.	Target population is somewhat identified, and agency has little previous experience serving this population.	Target population is somewhat identified, and agency has demonstrated some experience serving this population.	Target population is clearly identified, and agency has demonstrated experience in serving this population.	
Section 6: Monitoring Method to Assess Agency Goals	Very limited or no monitoring to ensure a clear focus on goals. • Limited or weak plan for evaluating impact of the work in achieving annual grant goals. • No data collection plan in place to measure impact of grants actions.	Somewhat of a monitoring plan to ensure a clear focus on goals. • Somewhat of a plan created for evaluating impact of the work in achieving annual grant goals. • Some data collection	A significant monitoring plan created to ensure a clear focus on goals. • Clear and strong plan created and executed for evaluating impact of the work in achieving annual goals. • Significant and strong data collection processes are in place to measure impact of grant's actions.	Exceptionally designed monitoring plan to ensure a clear focus on goals. • Comprehensive systemic plan created and executed for evaluating impact of the work in achieving annual grant goals. • Exceptional data collection processes are in place to measure impact of grant's actions.	
Section 7: Detail, Completeness and Clarity of the Budget	The program budget is incomplete and is unclear how it supports the work outlined.	Somewhat vague budget information. Appears to somewhat support the work outlined.	Adequate budget information. Appears to support the work outlined.	A comprehensive and clear Budget is detailed, complete and clearly supports the work outlined. Revenue/expense seems reasonable.	
Section 8: Alignment Between WVHA's Mission and Grant Goals	Lack of alignment between the WVHA's mission and the goals of the work described in the grant application.	Somewhat of an alignment between the WVHA's mission and the goals of the work described in the grant application.	Significant evidence of an alignment between the WVHA's mission and the goals of the work described in the grant application.	Clear and strong alignment between the WVHA's mission and the goals of the work described in the grant application.	

Things to consider:

Past issues with compliance in the application process or with the organization as a whole

What progress has been made since the last application period?

Finance evaluation (Red flags from a finance perspective.)

Healthcare evaluation (Red flags from a healthcare/mental health perspective.)

Community evaluation (Red flags from a community perspective.)

Site visit evaluation

NAME: Heidi N Bello_____

ADDRESS: 634 W Euclid Ave Deland FL 32720_____

HOME PHONE: n/a _____ CELL PHONE: 386+589-0773 _____

WORK PHONE: _____

EMAIL ADDRESS: heidinbello@gmail.com_____

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

APPLICATION FOR THE WVHA CITIZENS ADVISORY
COMMITTEE

NAME: Teresa Lake
ADDRESS: 3105 Hickory Tree Lane
DeLand, Fl. 32724

HOW LONG HAVE YOU BEEN A WEST VOLUSIA COUNTY
RESIDENT: 12 years

HOME PHONE: ☒ CELL PHONE: 772-708-1970

WORK PHONE: ☒

EMAIL ADDRESS: tereann2@yahoo.com

ADDITIONAL INFORMATION (COMMUNITY AFFILIATIONS,
EDUCATION, PROFESSIONAL BACKGROUND) THAT YOU FEEL
WOULD ASSIST THE BOARD OF COMMISSIONERS IN MAKING A
FINAL DETERMINATION:

Registered Nurse 49 years
B.S. Nursing degree
Focus last 25 years in hospice/palliative care
Member L W/V.

NAME: Jennifer Moore

ADDRESS: 130 Carlton Ave., Deland Fl

HOME PHONE: _____ CELL PHONE: (386) 748-4845

WORK PHONE: _____

EMAIL ADDRESS: Jenneserv@gmail.com

West Volusia Buddhist Society

This image shows a blank sheet of white paper with horizontal blue ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



West Volusia Hospital Authority

January 18, 2024

Taylor Hibel
421 N Woodland Blvd.
DeLand, FL 32723

Re: Letter of Appreciation

Dear Ms. Hibel:

The WVHA Board of Commissioners would like to express its sincere appreciation for the remarkable services rendered by you as a member of the Citizens Advisory Committee (CAC).

Your dedication to the CAC and your input have been invaluable. We want to express our appreciation for all you have done on our behalf. Your efforts in volunteering with this committee impressed both the WVHA Board and your fellow CAC members. We also thank you for your time serving as the Chair and the extra effort that entailed.

We wish the best to you and your family in the coming years.

Sincerely,

Jennifer Coen
WVHA Chair



West Volusia Hospital Authority

January 18, 2024

Lorna Owens
226 W Wisconsin Ave.
DeLand, FL 32720

Re: Letter of Appreciation

Dear Ms. Owens:

The WVHA Board of Commissioners would like to express its sincere appreciation for the remarkable services rendered by you as a member of the Citizens Advisory Committee (CAC).

Your dedication to the CAC and your input have been invaluable. We want to express our appreciation for all you have done on our behalf. Your efforts in volunteering with this committee impressed both the WVHA Board and your fellow CAC members.

We wish the best to you and your family in the coming years and great success in your new store, Desert Sage.

Sincerely,

Jennifer Coen
WVHA Chair



West Volusia Hospital Authority

January 18, 2024

Althea King
1601 Randolph Street
Deltona, FL 32725

Re: Letter of Appreciation

Dear Ms. King:

The WVHA Board of Commissioners would like to express its sincere appreciation for the remarkable services rendered by you as a member of the Citizens Advisory Committee (CAC) for many years.

Your dedication to the CAC and your input have been invaluable. We want to express our appreciation for all you have done on our behalf. Your efforts in volunteering with this committee impressed both the WVHA Board and your fellow CAC members. We thank you for your work as the Vice Chair and your commitment to the mission of the WVHA.

We wish the best to you and your family in the coming years.

Sincerely,

Jennifer Coen
WVHA Chair

EVENT TENT - FULL COLOR



The 10 foot Event Tent is the next level in outdoor advertising. Achieve 360 degrees of branding with a custom full fabric dye sub canopy and hardware package.

Canopy is printed and sewn Weather Resistant Tent Polyester. Print your brand message on each of the four peaks and valance panels. Our large format full color capabilities take artwork seam to seam unlike competitor tents that rely on small vinyl applications.

Heavy duty hex shape 40 mm. aluminum hardware gives the tent strength in outdoor installations. Telescopic legs allow you to adjust the height, and the interior lattice expands the tent interior with the crank of a handle. Each leg has a foot plate ready to be staked to the ground.
 (Ropes, stakes, and carrying bag with wheels included with hardware).

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WEST VOLUSIA HOSPITAL AUTHORITY

FINANCIAL STATEMENTS

NOVEMBER 30, 2023



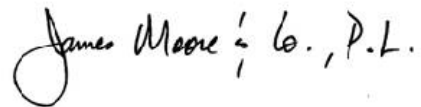
ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners,
West Volusia Hospital Authority:

Management is responsible for the accompanying financial statements of West Volusia Hospital Authority (the Authority), which comprise the balance sheet – modified cash basis as of November 30, 2023, and the related statement of revenue and expenditures budget and actual – modified cash basis for the one month and year to date period then ended 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 the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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.



DeLand, Florida
December 21, 2023

**WEST VOLUSIA HOSPITAL AUTHORITY
BALANCE SHEET - MODIFIED CASH BASIS
NOVEMBER 30, 2023**

ASSETS

Ameris Bank - operating	\$ 4,532,524
Ameris Bank - MM	1,829,131
Ameris Bank - payroll	80,686
Mainstreet Community Bank - EBMS operational escrow	200,000
Mainstreet Community Bank - MM	5,603,617
Surety Bank - MM	1,577,678
Mainstreet Community Bank - Certificates of deposit	5,511,006
Prepaid items and deposits	2,000
Total Assets	<u><u>\$ 19,336,642</u></u>

FUND BALANCE

Total Fund Balance	<u><u>\$ 19,336,642</u></u>
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See accountants' compilation report.

WEST VOLUSIA HOSPITAL AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - MODIFIED CASH BASIS
FOR THE ONE MONTH AND TWO MONTHS ENDED NOVEMBER 30, 2023

	One Month Period Actual	Year to Date Actual	Annual Budget	Amount Remaining Budget Balance	Percent Budget Used
Revenues					
Ad valorem taxes	\$ 1,213,729	\$ 1,365,892	\$ 15,700,000	\$ 14,334,108	9%
Interest income	74,984	99,250	400,000	300,750	25%
Other income	72	982	-	(982)	0%
Total revenues	<u>1,288,785</u>	<u>1,466,124</u>	<u>16,100,000</u>	<u>14,633,876</u>	<u>9%</u>
Expenditures					
Healthcare expenditures					
Hospitals					
Halifax Hospital	25,396	40,451			
AdventHealth	83,024	111,932			
Total hospitals	<u>108,420</u>	<u>152,383</u>	3,000,000	2,847,617	5%
Specialty Care Services					
Specialty Care - ER	3,493	5,897			
Specialty Care - Non-ER	139,444	300,247			
Total Specialty Care Services	<u>142,937</u>	<u>306,144</u>	3,500,000	3,193,856	9%
Emergency Room Care	31,129	79,178	1,000,000	920,822	8%
Primary Care	241,656	309,525	2,500,000	2,190,475	12%
Pharmacy	45,965	45,965	900,000	854,035	5%
Florida Dept of Health Dental Svcs	14,858	14,858	150,000	135,142	10%
Hispanic Health Initiatives	7,250	7,250	75,000	67,750	10%
Community Legal Services	7,838	7,838	105,833	97,995	7%
Rising Against All Odds	18,275	18,275	167,683	149,408	11%
HSCFV - Outreach	6,901	6,901	81,560	74,659	8%
HSCFV - Fam Services	6,830	6,830	76,331	69,501	9%
The House Next Door	1,994	1,994	45,000	43,006	4%
SMA - Homeless Program	6,444	6,444	90,000	83,556	7%
SMA - Residential Treatment	26,125	26,125	550,000	523,875	5%
SMA - Baker Act - Match	8,275	8,275	300,000	291,725	3%
County Medicaid Reimbursement	-	-	2,810,405	2,810,405	0%
H C R A - In County	3,719	3,719	400,000	396,281	1%
H C R A - Outside County	-	-	400,000	400,000	0%
The Neighborhood Center	13,050	13,050	125,000	111,950	10%
Healthy Communities Kid Care Outreach	5,144	5,144	72,203	67,059	7%
Other Healthcare Expenditures	-	-	126,183	126,183	0%
Total healthcare expenditures	<u>696,810</u>	<u>1,019,898</u>	<u>16,475,198</u>	<u>15,455,300</u>	<u>6%</u>
Personnel services					
Regular salaries and wages	5,588	11,176	67,556	56,380	17%
FICA	428	855	5,168	4,313	17%
Retirement	759	1,517	9,843	8,326	15%
Life and Health Insurance	952	952	12,000	11,048	8%
Workers Compensation Claims	-	-	25,000	25,000	0%
Total personnel services	<u>7,727</u>	<u>14,500</u>	<u>119,567</u>	<u>105,067</u>	<u>12%</u>
Other expenditures					
Legal Counsel	2,768	8,821	70,000	61,179	13%
Outside Legal Counsel	5,311	5,311	10,000	4,689	53%
Outside Legislative Advisory	6,000	12,000	72,000	60,000	17%
Audit	-	-	20,500	20,500	0%
General Accounting - Recurring	9,500	9,500	114,000	104,500	8%
General Accounting - Nonrecurring	413	413	10,000	9,587	4%
Application Screening - THND	42,884	42,884	521,989	479,105	8%
Application Screening - RAAO	4,032	4,032	86,746	82,714	5%
TPA Services (EBMS)	34,101	67,729	500,000	432,271	14%
Building Occupancy Costs	-	-	100,000	100,000	0%
Advertising	894	894	10,000	9,106	9%
Other Operating Expenditures	8,296	8,895	15,000	6,105	59%
Tax Collector & Appraiser Fee	24,764	24,833	650,000	625,167	4%
City of DeLand Tax Increment District	-	-	125,000	125,000	0%
Total other expenditures	<u>138,963</u>	<u>185,312</u>	<u>2,305,235</u>	<u>2,119,923</u>	<u>8%</u>
Total expenditures	<u>843,500</u>	<u>1,219,710</u>	<u>18,900,000</u>	<u>17,680,290</u>	<u>6%</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 445,285</u>	<u>\$ 246,414</u>	<u>\$ (2,800,000)</u>	<u>\$ (3,046,414)</u>	<u>-9%</u>

See accountants' compilation report.

WEST VOLUSIA HOSPITAL AUTHORITY
FINANCIAL STATEMENTS
DECEMBER 31, 2023



ACCOUNTANTS' COMPILATION REPORT

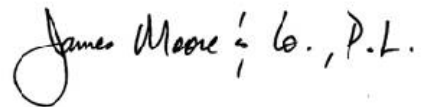
To the Board of Commissioners,
West Volusia Hospital Authority:

Management is responsible for the accompanying financial statements of West Volusia Hospital Authority (the Authority), which comprise the balance sheet – modified cash basis as of December 31, 2023, and the related statement of revenue and expenditures budget and actual – modified cash basis for the one month and year to date period then ended 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 the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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.

DeLand, Florida
January 18, 2024



**WEST VOLUSIA HOSPITAL AUTHORITY
BALANCE SHEET - MODIFIED CASH BASIS
DECEMBER 31, 2023**

ASSETS

Ameris Bank - operating	\$ 13,049,003
Ameris Bank - MM	1,832,404
Ameris Bank - payroll	73,715
Mainstreet Community Bank - EBMS operational escrow	200,000
Mainstreet Community Bank - MM	5,620,299
Surety Bank - MM	1,579,875
Mainstreet Community Bank - Certificates of deposit	5,511,006
Prepaid items and deposits	2,000
Total Assets	<u><u>\$ 27,868,302</u></u>

FUND BALANCE

Total Fund Balance	<u><u>\$ 27,868,302</u></u>
---------------------------	------------------------------------

See accountants' compilation report.

WEST VOLUSIA HOSPITAL AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - MODIFIED CASH BASIS
FOR THE ONE MONTH AND THREE MONTHS ENDED DECEMBER 31, 2023

	One Month Period Actual	Year to Date Actual	Annual Budget	Amount Remaining Budget Balance	Percent Budget Used
Revenues					
Ad valorem taxes	\$ 10,359,823	\$ 11,725,715	\$ 15,700,000	\$ 3,974,285	75%
Interest income	22,151	121,401	400,000	278,599	30%
Other income	120	1,102	-	(1,102)	0%
Total revenues	10,382,094	11,848,218	16,100,000	4,251,782	74%
Expenditures					
Healthcare expenditures					
Hospitals					
Halifax Hospital	94,021	134,472			
AdventHealth	105,890	217,822			
Total hospitals	199,911	352,294	3,000,000	2,647,706	12%
Specialty Care Services					
Specialty Care - ER	3,988	9,885			
Specialty Care - Non-ER	202,862	503,109			
Total Specialty Care Services	206,850	512,994	3,500,000	2,987,006	15%
Emergency Room Care	52,300	131,478	1,000,000	868,522	13%
Primary Care	204,579	514,104	2,500,000	1,985,896	21%
Pharmacy	41,212	87,177	900,000	812,823	10%
Florida Dept of Health Dental Svcs	12,898	27,756	150,000	122,244	19%
Hispanic Health Initiatives	6,250	13,500	75,000	61,500	18%
Community Legal Services	-	7,838	105,833	97,995	7%
Rising Against All Odds	-	18,275	167,683	149,408	11%
HSCFV - Outreach	6,901	13,802	81,560	67,758	17%
HSCFV - Fam Services	5,222	12,052	76,331	64,279	16%
The House Next Door	1,898	3,892	45,000	41,108	9%
SMA - Homeless Program	9,330	15,774	90,000	74,226	18%
SMA - Residential Treatment	-	26,125	550,000	523,875	5%
SMA - Baker Act - Match	-	8,275	300,000	291,725	3%
County Medicaid Reimbursement	702,601	702,601	2,810,405	2,107,804	25%
H C R A - In County	-	3,719	400,000	396,281	1%
H C R A - Outside County	-	-	400,000	400,000	0%
The Neighborhood Center	8,600	21,650	125,000	103,350	17%
Healthy Communities Kid Care Outreach	5,114	10,258	72,203	61,945	14%
Other Healthcare Expenditures	-	-	95,872	95,872	0%
Total healthcare expenditures	1,463,666	2,483,564	16,444,887	13,961,323	15%
Personnel services					
Regular salaries and wages	5,587	16,763	67,556	50,793	25%
FICA	427	1,282	5,168	3,886	25%
Retirement	758	2,275	9,843	7,568	23%
Life and Health Insurance	952	1,904	12,000	10,096	16%
Workers Compensation Claims	-	-	25,000	25,000	0%
Total personnel services	7,724	22,224	119,567	97,343	19%
Other expenditures					
Legal Counsel	3,644	12,465	70,000	57,535	18%
Outside Legal Counsel	5,000	10,311	40,311	30,000	26%
Outside Legislative Advisory	6,000	18,000	72,000	54,000	25%
Audit	-	-	20,500	20,500	0%
General Accounting - Recurring	9,500	19,000	114,000	95,000	17%
General Accounting - Nonrecurring	2,553	2,966	10,000	7,034	30%
Application Screening - THND	42,824	85,708	521,989	436,281	16%
Application Screening - RAAO	4,032	8,064	86,746	78,682	9%
TPA Services (EBMS)	33,350	101,079	500,000	398,921	20%
Building Repairs	-	-	100,000	100,000	0%
Advertising	149	1,043	10,000	8,957	10%
Other Operating Expenditures	532	9,427	15,000	5,573	63%
Tax Collector & Appraiser Fee	271,460	296,293	650,000	353,707	46%
City of DeLand Tax Increment District	-	-	125,000	125,000	0%
Total other expenditures	379,044	564,356	2,335,546	1,771,190	24%
Total expenditures	1,850,434	3,070,144	18,900,000	15,829,856	16%
Excess (deficiency) of revenues over expenditures	\$ 8,531,660	\$ 8,778,074	\$ (2,800,000)	\$ (11,578,074)	-314%

See accountants' compilation report.

LEGAL UPDATE MEMORANDUM

TO: WVHA Board of Commissioners

DATE: January 9, 2024

FROM: Theodore W. Small, Jr.

RE: West Volusia Hospital Authority – Update for January 18, 2024 Regular Meeting

Summarized below are updates on active legal matters/issues for which some new information has become available since my last legal update. This Memorandum will not reflect updates on matters resolved by a final vote of the Board and thereby already summarized in the November 16, 2023 Regular Meeting Minutes.

I. Annual Overview of Funding Agreements or other Contracts: [*See new info. in italics and bold*] [*Refer back to Legal Update Memorandum dated 5/12/2020 for additional background details, including details regarding now expired 20-year AdventHealth related Hospital agreements*]

Each Board member is responsible for making his or her own independent determination about whether the terms of a particular contract are consistent with the public interest. Counsel, as well as the accounting and administrative team at JAMES MOORE & CO, are available to answer your questions and offer counsel about accounting and business or legal matters, each respectively; but, the Board retains the ultimate authority to approve or disapprove the terms of all proposed agreements after due consultation. For your convenience, the following is a listing of the major contracts, hospital services subcontracts in the EBMS Network and funding agreements between the Authority and other entities with notation of termination dates, if any.

Year-to Year Health Care or Access to Health Care Funding Agreements, October 1, 2023-September 30, 2024:

- A. Community Legal Services, Inc. Medical-Legal Partnership program.
- B. Healthy Communities – Kidcare Outreach
- C. Hispanic Health Initiatives, Inc.'s Taking Care of My Health
- D. Rising Against All Odds, Inc. -- HIV/AIDS Outreach and Case Management
- E. Rising Against All Odds, Inc.—Health Card Enrollment & Retention Services
- F. SMA Healthcare – Baker Act Match
- G. SMA Healthcare– Homeless Program
- H. SMA Healthcare —Level II Residential Treatment
- I. The Healthy Start --Access to Healthcare Services—SMA Outreach
- J. The Healthy Start –Family Services Coordinator
- K. The House Next Door – Mental Health Services
- L. The House Next Door—Eligibility Determination Services
- M. The Neighborhood Center of West Volusia “Access to Care”
- N. Volusia County Health Department—Florida Department of Health (Dental Care)

WVHA-Owned Primary Care Clinics Management Agreement:

- A. Employee Benefit Management Services, LLC (“EBMS”) Amendment No. 1 to Administrative Services Agreement, effective 10/01/2020 expanded EBMS’s portfolio of services to include the set-up and management of primary care clinic services, pharmacy services and healthcare management services, along with the third-party administrator services that it had already been providing since 1/01/2020. Amendment No. 1 provides for with automatic renewals for additional one-year terms unless either party gives notice of non-renewal at least 90-days before the end of then-current term or Renewal Term. Pursuant to Amendment No. 1 to the Administrative Services Agreement and the automatic renewal on September 30, 2023, the current term was extended to end on September 30, 2024.
1. The Board retains the right to establish policy that governs the terms on which EBMS provides this new portfolio of services, including the selection of the location of where the services are provided. Along with the terms of Amendment No. 1 to the Administrative Services Agreement, the WVHA Health Card Program Eligibility Guidelines and Procedures (“Eligibility Guidelines”) and Summary Benefit Plan set forth most of the Board’s existing policy concerning the terms on which WVHA authorizes EBMS to provide this portfolio of services.

EBMS-Owned Network of In-Hospital Services Agreements:

- A. (*AdventHealth DeLand (AHD), AdventHealth Fish Memorial (AHFM), Halifax Hospital Medical Center, EMPros*) -- Following the 9/30/2020 expiration of the direct contractual agreement between AdventHealth and WVHA, EBMS as Third-Party Administrator is now responsible for qualifying and contracting directly with the hospitals and their emergency room specialists to establish terms for their participation in the network of providers that serve WVHA Health Card members.
- B. The Board retains the right to establish policy that governs the terms on which EBMS may qualify and contract with its network of providers. An example of such policy intervention is the Board’s passage of WVHA Resolution 2020-007 in which the Board excluded any reimbursement for Emergency Room care services and established 85% of Medicare as the maximum that EBMS is allowed to contract with hospitals for reimbursement of inpatient hospital facilities and professional services. Through extensive negotiations between EBMS, the hospitals and EMPros, the Board at its April, 2021 Regular Meeting approved Amended Motion 43-2021, which provides the still relevant Board policies concerning this network of in-hospital service agreements:

- *Increase hospital funding for the 2021/22 program budget to \$4MM, of which 25% would be reserved for ED reimbursement – this establishes a de facto \$1.0M ED budget for 2021/22. Future year ED budgets to increase/decrease formulaically if utilization increase/decrease materially from a mutually agreed baseline: for example (a) increase the budget from \$1.0M to \$1.25M if ED utilization increases by 25% or more; similarly, (b) decrease the budget from \$1.0M to \$750k if ED utilization decrease by 25% or more.*
- *Invest in an ED diversion program by expanding access to this new ED budget for care through more cost-effective, alternative sites of service (i.e. Urgent Care). Urgent Care should be reimbursable only when the miCare clinic is not available.*
- *All contracted ED and/or Urgent Care providers draw down from this annual budget through submitting invoices for either facility fee charges (e.g. hospitals) or professional fee charges (all contracted specialists working in the ED / Urgent Care, whether hospital-employed or independent).*
- *Rate of reimbursement for both facility and professional fees to be contracted at 85% of Medicare.*
- *Participating providers should agree to provide all hospital care including ED care without any member balance billing, even when the annual hospital-ED budget has been depleted.*
- *Participating providers should agree to a formal 3 year network agreement with fixed rate of 85% of Medicare, subject to annual hospital and ED budget caps as proposed above.*
- *Hospitals should commit to a mutually agreeable accountability / transparency mechanism that may include submitting quarterly reports, periodically sharing external accreditation reports and agreement to not decrease access or adversely impact the quality of care available to the community.*

EBMS contracts directly with the Hospitals and EMPros to facilitate this network and must negotiate and present to the WVHA Board for approval any proposed changes to the above-listed terms. According to EBMS, the agreed 3-year network agreements terminate effective 9/30/2024. Each of the contracts contain a provision which provides for automatic renewal for successive one-year terms unless either EBMS or the contracted party provides 90-days written notice of non-renewal.

C. *Halifax Hospital Medical Center Extended HCRA*

1. *Extended HCRA Hospital Coverage and Physician Indigent Hospital Program Reimbursement Agreement* (2007) (“*Extended HCRA*”) *Second Addendum* to Extended HCRA dated 9/23/2010, terminable at will by either party upon 60-days written notice. Establishes reimbursement rate consistent with HCRA guidelines, as opposed to 105% of Medicare rate (except for adult psychiatric and medical device implants) which was agreed in prior agreements dated 11/20/2008 and 4/19/2007.

WVHA Administrative Services

1. Employee Benefit Management Services, LLC (“EBMS”) Administrative Services Agreement, effective 1/1/2020 for Third Party Administrator services with automatic renewals for additional one-year terms unless either party gives notice of non-renewal at least 90-days before the end of then-current term. Pursuant to Amendment No. 1 to the Administrative Services Agreement and automatic renewals, the current term end on September 30, 2024.
2. The House Next Door—Eligibility Determination Services, effective 10/1/2018, renewable on annual basis.
3. Rising Against All Odds, Inc. – Health Card Enrollment and Retention, effective 10/1/2018, renewable on annual basis.
4. Law Office Of Theodore W. Small, P.A. dated 11/2006 (outside legal counsel), terminable at will by Board
5. Phelps Dunbar LLP dated 10/21/2021, as amended on November 16, 2023, for that law firm to represent WVHA concerning Motion 108-2021, specifically authorizing it as follows: Unless directed otherwise by the Board or the WVHA Attorney, the Authority’s engagement of Phelps Dunbar will authorize us to take all appropriate actions to further the Authority’s interests in this matter as set forth in Motion 108-2021 and any subsequent Board motions or directives.
6. Heffley & Associates dated 11/18/2021, as extended January 19, 2023, for public affairs monitoring and lobbying on behalf of matters affecting its interest in Florida state government, including but not limited to assisting in the implementation of Motion 108-2021.
7. Stacy Tebo dated 6/16/2022 (administrative services), as amended, is terminable by will by either party upon at least 90-days written notice or immediately by WVHA upon the occurrence of causes specified therein. If WVHA terminates her employment without cause, Tebo would be entitled to severance based on the number of years of continuous employment up to a maximum of 6 weeks.
8. JAMES MOORE & CO., P.L. dated 7/01/2022 (accounting services), is terminable at will by either party, subject to a transition period of at least 3 months following receipt of the notice to terminate, unless another transition period is agreed upon by both parties. Base fees were agreed through September, 30, 2023 and then must be negotiated as a part of WVHA’s annual budget process.
9. VISION HR ASO, Inc. dated 7/21/2022 (payroll processing) for a one-year term, with automatic renewals for additional one-year terms unless either party delivers written notice at least 30-days prior to the expiration of the initial term or any extension term.
10. Powell & Jones, CPAs (audit of financial statements) was signed September, 2022 for one year, and is renewable by written agreement for up to 2 times for 1-year terms each and terminable by either party with at least 60-days written notice.

II. General Compliance with the Sunshine Law [*See new info. in italics and bold*]

The Government in the Sunshine Law, section 286.011, Florida Statutes, provides in pertinent part:

"All meetings of any board or commission . . . of any agency or authority of any county, municipal corporation, or political subdivision . . . at which official acts are to be taken are declared to be public meetings open to the public at all times, and no resolution, rule, or formal action shall be considered binding except as taken or made at such meeting."

It is impossible to summarize all relevant points of the Sunshine Law, but please note that courts uniformly interpret this provision as prohibiting two or more members of the same board or commission from talking about or discussing any matter on which foreseeable action will be taken by the public board or commission. (If your conversation with another board member concerns personal or business matters unrelated to the Authority, the Sunshine Law does not apply)

Please note that the Sunshine Law DOES apply to "off-the record" chats during meetings or during breaks, written correspondence, telephone conversations and e-mails exchanges between two or more board members if such communication concerns matters likely to come before the Board; provided however, it is permissible for one board member to send correspondence to the rest of the board outside of a public meeting as long as this correspondence does not result in replies or other back and forth exchanges until a public meeting is convened for such discussion and also the correspondence is made available to interested members of the public.

The Sunshine Law also prohibits nonmembers (staff, lawyers, accountants, and members of the public) from serving as liaisons between Board members concerning matters likely to come before the Board.

With the increased use of social media accounts, including Facebook and other community and political blogs, Board members should be mindful of the following Florida Attorney General guidance before posting on Facebook, or other blogs an opinion or viewpoint on matters likely to come before the Board. In AG Opinion 08-07, the Florida Attorney General concluded that the use of a website blog or message board to solicit comment from other members of the board or commission by their response on matters that would come before the board would trigger the requirements of the Sunshine Law. As stated therein:

"While there is no statutory prohibition against a city council member posting comments on a privately maintained electronic bulletin board or blog, members of the board or commission must not engage in an exchange or discussion of matters that foreseeably will come before the board or commission for official action. The use of such an electronic means of posting one's comments and the inherent availability of other participants or contributors to act as liaisons would create an environment that could easily become a forum for members of a board or commission to discuss official issues which should most appropriately be conducted at a public meeting in compliance with the Government in the Sunshine Law. It would be incumbent upon the commission members to avoid any action that could be construed as an attempt to evade the requirements of the law."

