

West Volusia Hospital Authority  
BOARD OF COMMISSIONERS REGULAR MEETING  
February 17, 2022 5:00 p.m.  
DeLand City Hall  
120 S. Florida Ave., DeLand, FL

**AGENDA**

1. Call to Order Regular meeting
2. Opening Observance followed by a moment of silence
3. Approval of Proposed Agenda
4. Consent Agenda
  - A. Approval of Minutes - Organizational/Regular Meeting January 20, 2022
5. Citizens Advisory Committee (CAC) Chair Linda White
  - A. Verbal Update CAC Meeting February 1, 2022
6. Citizens Comments
7. Reporting Agenda
  - A. EBMS January Report – Written Submission
  - B. WVHA miCare Clinic DeLand/Deltona January 2022 Report-Written Submittal
  - C. The House Next Door (THND) January HealthCard Application Report
  - D. Contractual Verbal Utilization Reports to the WVHA Board of Commissioners  
Healthy Start Coalition of Flagler & Volusia
8. Discussion Items
  - A. James Moore & Company (JAMco) WVHA FYE 2021 Audit Presentation-  
Zach Chalifour, CPA (Draft Financial Statements FYE 2021 attached)
    1. DRT Management Representation Letter to the Board (attached)
    2. WVHA Management Representation Letter to JAMco (attached)
  - B. Asal Johnson, CAC Member, Intercultural Communication Presentation
  - C. AdventHealth Launch Whole Health Hub – Commissioner Coen
  - D. Florida Auditor General Operational Audit Exit Conference
  - E. WVHA Original Tri-Fold Brochure-Out-dated Updates Required-  
Commissioner Coen
  - F. 2021 Form 1 Statement of Financial Interests due by July 1, 2022 (attached)
  - G. Annual Review of Proposed Changes to Eligibility Guidelines (EG) (provided  
as .pdf via email)
  - H. WVHA Site Visit Review Excel Spreadsheet Recap Re-evaluation –  
Commissioner Coen
  - I. Funding Application revisions to update dates only by DRT
    1. Email Threads beginning January 11, 2022 between Patrick Rogers,  
CAC - Recommendations to WVHA Funding Application, Attorney  
Small, Chair Coen (attached)
    1. Non-Primary Care Funding Applications Revised 2-17-2022
  - J. Board approval to release 2022-2023 Funding Applications Tuesday,  
February 22, 2022
  - K. Attorney Theodore W. Small to attend CAC Applicant Workshop 3/1/2022
  - L. WVHA Tentatively Scheduled Meetings 2022 Updated 2/17/2022 Adding CAC  
Meeting May 10, 2022 Per CAC Member's Request from Last Year
  - M. Follow Up Items
    1. Response Costs to FL Auditor General's Operational Audit through  
January 2022 (spreadsheet attached)
    2. WVHA Public Information Campaign Update (email Ted Small dated  
February 8, 2022 attached)
9. Finance Report
  - A. January Financials
10. Legal Update
11. Adjournment

**WEST VOLUSIA HOSPITAL AUTHORITY  
WVHA BOARD OF COMMISSIONERS ORGANIZATIONAL  
MEETING FOLLOWED BY THE REGULAR MEETING**

DeLand City Hall  
120 S. Florida Avenue, DeLand, FL  
5:00 P.M.  
January 20, 2022  
DeLand, Florida

**Those in Attendance:**

Commissioner Voloria Manning  
Commissioner Roger Accardi  
Commissioner Jennifer Coen  
Commissioner Donna Pepin

**Absent:**

Commissioner Judy Craig

**CAC Present:**

Jacquie Lewis  
Ella Ran  
Christian Brown  
Jenneffer Pulapaka

**Others Present:**

Attorney for the Authority: Theodore Small, Law Office of Theodore W. Small, P.A.  
Accountant for the Authority: Ron Cantlay, Dreggors, Rigsby & Teal, (DRT) P.A.  
Administrative Support: Eileen Long, DRT

**Call to Order Organizational Portion of Meeting**

Chair Manning called the Organizational meeting to order. The meeting took place at DeLand City Hall, 120 S. Florida Avenue, DeLand, Florida, at 5:00 p.m. having been legally noticed in the Daytona Beach News-Journal, a newspaper of general circulation in Volusia County.

**Organizational Meeting**

**Election of Officers**

**Open floor for nomination of Chair**

Chair Manning opened the floor for nominations for Chair.

Commissioner Pepin nominated Commissioner Jennifer Coen for the office of Chair.

Commissioner Coen accepted the nomination for the office of Chair.

There were no other nominations for the office of Chair.

By acclamation Commissioner Coen was declared Chair.

## **Chair continues with nominations and Election of remaining Officers**

Chair Manning entertained nominations for the office of Vice-Chair.

Commissioner Coen asked outgoing Chair Manning if she would accept the nomination for Vice-Chair.

Chair Manning disclosed that she would accept the nomination for the office of Secretary.

Commissioner Coen nominated Commissioner Pepin to the office of Vice-Chair.

Commissioner Pepin accepted the nomination to the office of Vice-Chair.

There were no other nominations for the office of Vice-Chair.

By acclamation Commissioner Pepin was declared Vice-Chair.

Chair Manning entertained nominations for the office of Secretary.

Commissioner Coen nominated Commissioner Manning for the office of Secretary.

Commissioner Manning accepted the nomination for the office of Secretary.

There were no other nominations for the office of Secretary.

By acclamation Commissioner Manning was declared Secretary.

Chair Manning entertained nominations for the office of Treasurer.

Commissioner Coen nominated Commission Accardi for the office of Treasurer.

Commissioner Accardi accepted the nomination for the office of Treasurer.

There were no other nominations for the office of Treasurer.

By acclamation Commissioner Accardi was declared Treasurer.

## **Organizational Matters**

**Motion and approval confirming location of Authority office and records remains the same**

**Motion 001 - 2022** Commissioner Pepin motioned to confirm the location of Authority office and records remains the same. Commissioner Coen seconded the motion. The motion passed by a 4-0-1 vote.

**Motion and approval of time and location for Authority meetings**

- **DeLand City Hall, 120 S. Florida Avenue, DeLand, FL, 5 p.m.**
- **Dreggors, Riggsby & Teal, P.A., 1006 N. Woodland Blvd., DeLand, FL, 5 p.m.**

- **DeLand Police Department Community Room, 219 W. Howry Avenue, DeLand, FL, 5 p.m.**
- **Wayne Sanborn Center, 815 S. Alabama Ave., DeLand, FL, 5 p.m.**
- **Deltona City Hall, 2345 Providence Blvd., Deltona, FL 5 p.m.**

**Motion 002 - 2022** Commissioner Coen motioned to approve the locations and times for Authority meetings. Commissioner Accardi seconded the motion. The motion passed by a 4-0-1 vote.

#### **Citizens Advisory Committee Vacancies (CAC)**

There were no CAC vacancies.

#### **Allow WVHA Commissioners short comments, concerns and requests for agenda items for regular meetings**

There were two.

#### **Adjourn Organizational portion of meeting**

Voloria Manning, Chair



**WEST VOLUSIA HOSPITAL AUTHORITY  
WVHA BOARD OF COMMISSIONERS REGULAR MEETING  
COMMENCING AT 5:14 P.M.**

DeLand City Hall  
120 S. Florida Avenue, DeLand, FL  
January 20, 2022  
DeLand, Florida

**Those in Attendance:**

Commissioner Voloria Manning  
Commissioner Roger Accardi  
Commissioner Jennifer Coen  
Commissioner Donna Pepin

**Absent:**

Commissioner Judy Craig

**CAC Present:**

Jacque Lewis  
Ella Ran  
Christian Brown  
Jenneffer Pulapaka

**Others Present:**

Attorney for the Authority: Theodore Small, Law Office of Theodore W. Small, P.A.  
Accountant for the Authority: Ron Cantlay, Dreggors, Rigsby & Teal, (DRT) P.A.  
Administrative Support: Eileen Long, DRT

**Call to Order Regular Meeting**

Chair Coen called the meeting to order. The meeting took place at DeLand City Hall in the Commission Chamber, located at 120 S. Florida Ave., DeLand, Florida, having been legally noticed in the Daytona Beach News-Journal, a newspaper of general circulation in Volusia County, commencing at 5:14 p.m. The meeting was opened with The Pledge of Allegiance followed by a moment of silence.

**Approval of Proposed Amended Agenda**

**Motion 003 – 2022** Commissioner Manning motioned to approve the agenda as presented. Commissioner Pepin seconded the motion. The motion passed by a 4-0-1 vote.

**Consent Agenda**

**Approval of Minutes – Regular Meeting November 18, 2021**

**Motion 004 – 2022** Commissioner Accardi motioned to approve the Consent Agenda. Commissioner Manning seconded the motion. The motion passed by a 4-0-1 vote.

**Citizens Advisory Committee (CAC), Vice-Chair, Jacque Lewis  
CAC Meeting Minutes August 17, 2021 (Draft)**

## **CAC Organizational/Orientation January 4, 2022, Verbal Update**

### **Citizens Comments**

There were two.

### **Reporting Agenda**

**EBMS November/December Report – Written Submission**

**WVHA miCare Clinic DeLand/Deltona November/December Report \_  
Written Submission**

**WVHA miCare Clinic DeLand/Deltona 4<sup>th</sup> Quarter Report**

**The House Next Door (THND) November/December HealthCard Report**

### **Discussion Items**

#### **DRT Site Visit Engagement Letter 1<sup>st</sup> Quarter 2021-2022**

**The Neighborhood Center Healthcare Navigator Program**

**Healthy Start Coalition of Flagler & Volusia Community Health Nurse**

**New Hope Human Services**

**Motion 005 – 2022** Commissioner Manning motioned to accept the DRT Site Visit Engagement Letter as presented. Commissioner Pepin seconded the motion. The motion passed with a 4-0-1 vote.

#### **Contractual Site Visit Review Write Ups FYE 2021**

- 1. Rising Against All Odds**
- 2. SMA Residential Treatment Beds**
- 3. SMA Baker Act Services**
- 4. Healthy Start Coalition of Flagler & Volusia (HSCFV) Wis/Nos**
- 5. HSCFV Family Services Coordinator**

The Commissioners received the Contractual Site Visit Review Write Ups FYE 2021.

#### **WVHA Marketing Plan Update – attached sample brochure-Commissioner Coen**

**Motion 006 – 2022** Commissioner Manning motioned to accept the brochure as presented and to include the Commissioner's names. Commissioner Pepin seconded the motion.

Roll call:

Commissioner Accardi	Yes
Commissioner Manning	Yes
Commissioner Pepin	Yes
Chair Coen	Yes
Commissioner Craig	Absent

The motion carried by a 4-0-1 vote.

**Motion 007 – 2022** Commissioner Pepin motioned to take the brochure ad design and place an ad with the DeLand Beacon. Commissioner Manning seconded the motion.

**Motion 007 – 2022 AMENDED** Commissioner Pepin amended the motion to take the brochure ad design and place an ad with the DeLand Beacon not to exceed \$5,000.00. Commissioner Manning seconded the amended motion.

Roll call:

Commissioner Pepin	Yes
Commissioner Accardi	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Absent

The motion carried by a 4-0-1 vote.

There was Board discussion about the size of the ad, the frequency of the ad and asked Commissioner Accardi if he would coordinate the ad publication with the DeLand Beacon.

**Motion 008 – 2022** Commissioner Pepin motioned to authorize Commissioner Accardi to negotiate with the DeLand Beacon to place at least one, or possibly two full page advertisements to run at least two times, within the allotted \$5,000.00 parameter. Commissioner Manning seconded.

Roll call:

Commissioner Accardi	Yes
Commissioner Pepin	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Absent

The motion carried by a 4-0-1 vote.

There was Board discussion in regard to formally recognizing Mr. Greg Heeter for his volunteer work in drafting the WVHA tri-fold brochure. In the end it was agreed that the Commissioners would submit their suggestion to Ms. Long and place this matter on a future Board meeting agenda.

#### **Ameris Bank – Resolution 2022 - 001**

Mr. Small read Resolution 2022 – 001 into the public record.

**Motion 009 – 2022** Commissioner Manning motioned to approve Resolution 2022 – 001 to establish an operating account and a money market account with Ameris Bank. Commissioner Accardi seconded the motion.

Roll call:

Commissioner Accardi	Yes
Commissioner Pepin	Yes
Commissioner Manning	Yes
Chair Coen	Yes
Commissioner Craig	Absent

The motion carried by a 4-0-1 vote.

### **Intracoastal Banking Relationship with WVHA Coming to an end**

Mr. Cantlay explained that Intracoastal no longer wants to operate as a qualified governmental depository.

### **Follow Up Items**

**Response Costs to Florida Auditor General's Operational Audit through December 2021 (spreadsheet attached)**

### **Finance Report**

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

**Motion 010 - 2022** Commissioner Manning motioned to pay the bills totaling \$3,299,448.21. Commissioner Pepin seconded the motion. The motion passed by a 4-0-1 vote.

### **Legal Update**

Mr. Theodore Small, Legal Counsel for the WVHA submitted his legal update memorandum dated January 12, 2021.

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

Adjournment

Jennifer Coen, Chair



EBMS

February 17, 2022

Submission Report for  
WVHA Board Members

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# Executive Summary for 00532

Client: West Volusia Hospital Authority  
 Paid Dates: 1/1/2022 to 1/31/2022  
 Location: All

Department: All  
 Benefit Plan: All  
 TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	3960		Charges	\$4,726,435	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$4,071,568	Addl Info Not Provided	\$442,499	9.36%
Medical	\$741,009	\$594	Allowed	\$654,867	Duplicate Charges	\$1,250,942	26.47%
Professional	\$273,266	\$219	less Member	\$14,372	Plan Limitations	\$170,329	3.60%
Facility	\$467,743	\$375	less Adjustments	-\$100,513	UCR Reductions	\$1,063	0.02%
PBM	\$0	\$0	Paid Benefit	\$741,009	Other	\$2,206,734	46.69%
<b>Total Plan Paid:</b>	<b>\$741,009</b>	<b>\$594</b>	plus Admin Costs	\$0	<b>Total:</b>	<b>\$4,071,568</b>	<b>86.14%</b>
			<b>Total Plan Paid:</b>	<b>\$741,009</b>			

Census										
Census Date:	Male	Female	Total	Male	Female	Male	Female	Total	Total	Total
1/31/2022	Emp	Emp	Employees	Spouse	Spouse	Dep	Dep	Medical	Dental	Vision
0 to 19	14	15	29	0	0	0	0	29	0	0
20 to 25	20	27	47	0	0	0	0	47	0	0
26 to 29	30	28	58	0	0	0	0	58	0	0
30 to 39	96	93	189	0	0	0	0	189	0	0
40 to 49	104	167	271	0	0	0	0	271	0	0
50 to 59	159	234	393	0	0	0	0	393	0	0
60 to 64	75	120	195	0	0	0	0	195	0	0
65 and Older	21	44	65	0	0	0	0	65	0	0
<b>Totals</b>	<b>519</b>	<b>728</b>	<b>1247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1247</b>	<b>0</b>	<b>0</b>
<b>Average Age</b>	<b>46.86</b>	<b>49.15</b>	<b>48.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48.20</b>	<b>0.00</b>	<b>0.00</b>

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 1/31/2022	Employee	Spouse	Dependent
Medical Center Of Deltona	83	\$113,350	0 to 19	\$996	\$0	\$0
Adventhealth Deland	94	\$87,243	20 to 25	\$4,751	\$0	\$0
Adventhealth Fish	80	\$80,872	26 to 29	\$11,957	\$0	\$0
Halifax Hospital Medical	20	\$67,385	30 to 39	\$48,033	\$0	\$0
Quest Diagnostics Tampa	826	\$57,194	40 to 49	\$155,740	\$0	\$0
Florida Cancer Specialists	80	\$20,168	50 to 59	\$299,966	\$0	\$0
Orange City Surgery	22	\$17,760	60 to 64	\$144,496	\$0	\$0
Orange City Surgery	29	\$15,678	65 and Older	\$75,069	\$0	\$0
6 Radiology Associates	120	\$14,672	<b>Totals</b>	<b>\$741,009</b>	<b>\$0</b>	<b>\$0</b>
Emergency Medicine	97	\$8,923				

Claims Paid by Month		Average Lag & Average Spend (rolling 12 months)			
January 22	\$741,009	Product	Avg Paid per Day	Avg Lag Days	Lag Dollars
<b>Total:</b>	<b>\$741,009</b>	Medical	\$17,713	45	\$797,085
		Vision	\$0	12	\$0
		RX	\$0	520	\$0
		<b>Total:</b>			<b>\$797,085</b>



## Executive Summary for 00532

Client: West Volusia Hospital Authority  
Paid Dates: 1/1/2022 to 1/31/2022  
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	2	\$1,319	\$1,319	\$0	\$0	\$0	\$0	0.00%
ANESTHESIA	48	\$76,015	\$66,735	\$9,280	\$0	\$0	\$9,280	1.25%
CHIROPRACTIC	19	\$699	\$316	\$383	\$120	\$0	\$263	0.04%
COVID-19	52	\$5,369	\$5,092	\$276	\$0	\$0	\$276	0.04%
DIALYSIS	53	\$1,053,948	\$1,050,732	\$3,216	\$0	\$0	\$3,216	0.43%
DME/APPLIANCE	6	\$13,392	\$13,392	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	747	\$735,646	\$555,834	\$179,812	\$4,250	\$0	\$175,562	23.69%
INELIGIBLE	383	\$136,511	\$136,511	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	264	\$66,427	\$53,618	\$12,809	\$0	\$0	\$12,809	1.73%
IP HOSP CHARGES	137	-\$3,688	-\$41,229	\$37,541	-\$175	\$0	\$37,716	5.09%
MATERNITY	3	\$5,700	\$5,556	\$144	\$0	\$0	\$144	0.02%
MEDICAL MISC	64	\$14,654	\$11,270	\$3,385	\$325	\$0	\$3,059	0.41%
OFFICE VISIT	979	\$105,048	\$59,907	\$45,141	\$3,745	\$0	\$41,395	5.59%
OP PHYSICIAN	209	\$387,795	\$378,101	\$9,694	\$178	\$0	\$9,517	1.28%
OTHER	222	\$200	\$120	\$80	\$0	-\$100,513	\$100,593	13.58%
OUTPAT HOSP	14	\$261,095	\$256,911	\$4,185	\$250	\$0	\$3,935	0.53%
PSYCHIATRIC	127	\$42,932	\$35,583	\$7,348	\$685	\$0	\$6,663	0.90%
RADIATION /CHEMO	63	\$148,328	\$139,508	\$8,820	\$34	\$0	\$8,787	1.19%
SLEEP DISORDER	8	\$814	\$814	\$0	\$0	\$0	\$0	0.00%
SUBS ABUSE	2	\$12,368	\$8,200	\$4,169	\$0	\$0	\$4,169	0.56%
SURG FACILITY	53	\$704,961	\$549,454	\$155,507	\$800	\$0	\$154,707	20.88%
SURGERY	191	\$33,878	\$26,861	\$7,016	\$0	\$0	\$7,016	0.95%
SURGERY IP	18	\$58,155	\$57,982	\$173	\$0	\$0	\$173	0.02%
SURGERY OP	115	\$188,084	\$144,649	\$43,435	\$0	\$0	\$43,435	5.86%
THERAPY	380	\$32,418	\$17,759	\$14,660	\$1,230	\$0	\$13,430	1.81%
WELLNESS	2591	\$179,378	\$150,992	\$28,386	\$0	\$0	\$28,386	3.83%
XRAY/ LAB	4096	\$464,988	\$385,582	\$79,406	\$2,930	\$0	\$76,476	10.32%
<b>Totals:</b>	<b>10846</b>	<b>\$4,726,435</b>	<b>\$4,071,568</b>	<b>\$654,867</b>	<b>\$14,372</b>	<b>-\$100,513</b>	<b>\$741,009</b>	





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IP HOSP CHARGES	137	-\$3,688	-\$41,229	\$37,541	-\$175	\$0	\$37,716	5.09%
MATERNITY	3	\$5,700	\$5,556	\$144	\$0	\$0	\$144	0.02%
MEDICAL MISC	64	\$14,654	\$11,270	\$3,385	\$325	\$0	\$3,059	0.41%
OFFICE VISIT	979	\$105,048	\$59,907	\$45,141	\$3,745	\$0	\$41,395	5.59%
OP PHYSICIAN	209	\$387,795	\$378,101	\$9,694	\$178	\$0	\$9,517	1.28%
OTHER	222	\$200	\$120	\$80	\$0	-\$100,513	\$100,593	13.58%
OUTPAT HOSP	14	\$261,095	\$256,911	\$4,185	\$250	\$0	\$3,935	0.53%
PSYCHIATRIC	127	\$42,932	\$35,583	\$7,348	\$685	\$0	\$6,663	0.90%
RADIATION /CHEMO	63	\$148,328	\$139,508	\$8,820	\$34	\$0	\$8,787	1.19%
SLEEP DISORDER	8	\$814	\$814	\$0	\$0	\$0	\$0	0.00%
SUBS ABUSE	2	\$12,368	\$8,200	\$4,169	\$0	\$0	\$4,169	0.56%
SURG FACILITY	53	\$704,961	\$549,454	\$155,507	\$800	\$0	\$154,707	20.88%
SURGERY	191	\$33,878	\$26,861	\$7,016	\$0	\$0	\$7,016	0.95%
SURGERY IP	18	\$58,155	\$57,982	\$173	\$0	\$0	\$173	0.02%
SURGERY OP	115	\$188,084	\$144,649	\$43,435	\$0	\$0	\$43,435	5.86%
THERAPY	380	\$32,418	\$17,759	\$14,660	\$1,230	\$0	\$13,430	1.81%
WELLNESS	2591	\$179,378	\$150,992	\$28,386	\$0	\$0	\$28,386	3.83%
XRAY/ LAB	4096	\$464,988	\$385,582	\$79,406	\$2,930	\$0	\$76,476	10.32%
<b>Totals:</b>	<b>10846</b>	<b>\$4,726,435</b>	<b>\$4,071,568</b>	<b>\$654,867</b>	<b>\$14,372</b>	<b>-\$100,513</b>	<b>\$741,009</b>	



## PCORI Membership Count

Block of Business ID: EBMSI  
Client ID: 00532

Eligibility Date: : 1/1/2022 to 1/31/2022

Month-Year	Employee Count	Dependent Count	Total Member
00532-West Volusia Hospital Authority			
1/1/2022	1336	0	1336
<b>Total Member Days</b>			
1,336.00			



## Enrollment Counts by Postal Code

Block of Business ID: EBMSI  
Client ID: 00532

As Of Date: 1/31/2022

Postal Code	Employee Count	Dependent Count	Total Count
32102	2	0	2
32105	2	0	2
32130	44	0	44
32180	64	0	64
32190	21	0	21
32713	43	0	43
32720	305	0	305
32724	225	0	225
32725	223	0	223
32738	192	0	192
32739	1	0	1
32744	27	0	27
32763	87	0	87
32764	8	0	8
Total	1244	0	1244



## Tier Census by Product 1/1/2022

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	1273	534	739	0	0	0	0	1273
		Subtotal for Active:	1273	534	739	0	0	0	0	1273
		Total for Medical:	1273	534	739	0	0	0	0	1273



## Tier Census by Product 1/15/2022

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	1248	524	724	0	0	0	0	1248
		Subtotal for Active:	1248	524	724	0	0	0	0	1248
		Total for Medical:	1248	524	724	0	0	0	0	1248



## Tier Census by Product 1/31/2022

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	1244	518	726	0	0	0	0	1244
		Subtotal for Active:	1244	518	726	0	0	0	0	1244
		Total for Medical:	1244	518	726	0	0	0	0	1244



## Benefit Analysis Summary

Block of Business ID: EBMSI  
Client ID: 00532  
Paid Date: 1/1/2022 to 1/31/2022

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
AMBULANCE	2	1,319.20	1,319.20	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	48	76,015.28	10,353.14	56,382.09	9,280.05	0.00	0.00	9,280.05	1.25%
CHIROPRACTIC	19	699.00	77.00	238.69	383.31	120.00	0.00	263.31	0.04%
COVID-19	52	5,368.85	4,113.85	978.61	276.39	0.00	0.00	276.39	0.04%
DIALYSIS	53	1,053,948.00	1,005,886.70	44,845.01	3,216.29	0.00	0.00	3,216.29	0.43%
DME/APPLIANCE	6	13,392.00	13,392.00	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	747	735,646.05	-274,176.07	830,010.01	179,812.11	4,250.00	0.00	175,562.11	23.69%
INELIGIBLE	383	136,511.43	136,511.43	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	264	66,426.55	37,390.57	16,226.98	12,809.00	0.00	0.00	12,809.00	1.73%
IP HOSP CHARGES	137	-3,688.00	96,631.48	-137,860.24	37,540.76	-175.00	0.00	37,715.76	5.09%
MATERNITY	3	5,700.00	5,100.00	456.28	143.72	0.00	0.00	143.72	0.02%
MEDICAL MISC	64	14,654.47	4,924.47	6,345.48	3,384.52	325.33	0.00	3,059.19	0.41%
OFFICE VISIT	979	105,048.20	3,927.44	55,979.84	45,140.92	3,745.45	0.00	41,395.47	5.59%
OP PHYSICIAN	209	387,795.11	340,233.70	37,866.96	9,694.45	177.68	0.00	9,516.77	1.28%
OTHER	257	200.00	0.00	120.00	80.00	0.00	-100,513.18	100,593.18	13.58%
OUTPAT HOSP	14	261,095.21	221,588.86	35,321.72	4,184.63	250.00	0.00	3,934.63	0.53%
PSYCHIATRIC	127	42,931.57	22,598.30	12,984.88	7,348.39	685.00	0.00	6,663.39	0.90%
RADIATION /CHEMO	63	148,328.00	104,998.00	34,509.59	8,820.41	33.66	0.00	8,786.75	1.19%
SLEEP DISORDER	8	813.71	813.71	0.00	0.00	0.00	0.00	0.00	0.00%
SUBS ABUSE	2	12,368.16	0.00	8,199.58	4,168.58	0.00	0.00	4,168.58	0.56%
SURG FACILITY	53	704,961.01	-76,919.15	626,373.16	155,507.00	800.00	0.00	154,707.00	20.88%
SURGERY	191	33,877.58	3,885.00	22,976.34	7,016.24	0.00	0.00	7,016.24	0.95%
SURGERY IP	18	58,155.11	57,916.85	65.01	173.25	0.00	0.00	173.25	0.02%
SURGERY OP	115	188,084.03	22,730.72	121,918.03	43,435.28	0.00	0.00	43,435.28	5.86%
THERAPY	380	32,418.45	-1,635.11	19,393.84	14,659.72	1,230.00	0.00	13,429.72	1.81%
WELLNESS	2591	179,378.38	-71.03	151,063.20	28,386.21	0.00	0.00	28,386.21	3.83%
XRAY/ LAB	4096	464,987.82	49,970.28	335,611.35	79,406.19	2,929.97	0.00	76,476.22	10.32%
<b>Totals for 00532</b>	<b>10881</b>	<b>4,726,435.17</b>	<b>1,791,561.34</b>	<b>2,280,006.41</b>	<b>654,867.42</b>	<b>14,372.09</b>	<b>-100,513.18</b>	<b>741,008.51</b>	





## Benefit Analysis Summary

Block of Business ID: EBMSI  
 Client ID: 00532  
 Paid Date: 1/1/2022 to 1/31/2022

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
AMBULANCE	2	1,319.20	1,319.20	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	48	76,015.28	10,353.14	56,382.09	9,280.05	0.00	0.00	9,280.05	1.25%
CHIROPRACTIC	19	699.00	77.00	238.69	383.31	120.00	0.00	263.31	0.04%
COVID-19	52	5,368.85	4,113.85	978.61	276.39	0.00	0.00	276.39	0.04%
DIALYSIS	53	1,053,948.00	1,005,886.70	44,845.01	3,216.29	0.00	0.00	3,216.29	0.43%
DME/APPLIANCE	6	13,392.00	13,392.00	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	747	735,646.05	-274,176.07	830,010.01	179,812.11	4,250.00	0.00	175,562.11	23.69%
INELIGIBLE	383	136,511.43	136,511.43	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	264	66,426.55	37,390.57	16,226.98	12,809.00	0.00	0.00	12,809.00	1.73%
IP HOSP CHARGES	137	-3,688.00	96,631.48	-137,860.24	37,540.76	-175.00	0.00	37,715.76	5.09%
MATERNITY	3	5,700.00	5,100.00	456.28	143.72	0.00	0.00	143.72	0.02%
MEDICAL MISC	64	14,654.47	4,924.47	6,345.48	3,384.52	325.33	0.00	3,059.19	0.41%
OFFICE VISIT	979	105,048.20	3,927.44	55,979.84	45,140.92	3,745.45	0.00	41,395.47	5.59%
OP PHYSICIAN	209	387,795.11	340,233.70	37,866.96	9,694.45	177.68	0.00	9,516.77	1.28%
OTHER	257	200.00	0.00	120.00	80.00	0.00	-100,513.18	100,593.18	13.58%
OUTPAT HOSP	14	261,095.21	221,588.86	35,321.72	4,184.63	250.00	0.00	3,934.63	0.53%
PSYCHIATRIC	127	42,931.57	22,598.30	12,984.88	7,348.39	685.00	0.00	6,663.39	0.90%
RADIATION /CHEMO	63	148,328.00	104,998.00	34,509.59	8,820.41	33.66	0.00	8,786.75	1.19%
SLEEP DISORDER	8	813.71	813.71	0.00	0.00	0.00	0.00	0.00	0.00%
SUBS ABUSE	2	12,368.16	0.00	8,199.58	4,168.58	0.00	0.00	4,168.58	0.56%
SURG FACILITY	53	704,961.01	-76,919.15	626,373.16	155,507.00	800.00	0.00	154,707.00	20.88%
SURGERY	191	33,877.58	3,885.00	22,976.34	7,016.24	0.00	0.00	7,016.24	0.95%
SURGERY IP	18	58,155.11	57,916.85	65.01	173.25	0.00	0.00	173.25	0.02%
SURGERY OP	115	188,084.03	22,730.72	121,918.03	43,435.28	0.00	0.00	43,435.28	5.86%
THERAPY	380	32,418.45	-1,635.11	19,393.84	14,659.72	1,230.00	0.00	13,429.72	1.81%
WELLNESS	2591	179,378.38	-71.03	151,063.20	28,386.21	0.00	0.00	28,386.21	3.83%
XRAY/ LAB	4096	464,987.82	49,970.28	335,611.35	79,406.19	2,929.97	0.00	76,476.22	10.32%
<b>Totals for 00532</b>	<b>10881</b>	<b>4,726,435.17</b>	<b>1,791,561.34</b>	<b>2,280,006.41</b>	<b>654,867.42</b>	<b>14,372.09</b>	<b>-100,513.18</b>	<b>741,008.51</b>	



## Cost of Major

Block of Business ID: EBMSI  
Client ID: 00532  
Paid Date: 1/1/2022 to 1/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	11	Diseases of the Digestive System	96	178	161,003.05	21.73%
00532	West Volusia Hospital Authority	13	Diseases of the Musculoskeletal System & Connective Tissue	140	299	136,029.75	18.36%
00532	West Volusia Hospital Authority	18	Symptoms, signs and abnormal clinical and laboratory findings, not elsewhere...	203	404	83,309.72	11.24%
00532	West Volusia Hospital Authority	14	Diseases of the Genitourinary System	70	131	79,895.04	10.78%
00532	West Volusia Hospital Authority	21	Factors Influencing Health Status and Contact with Health Services	336	452	52,166.23	7.04%
00532	West Volusia Hospital Authority	01	Certain infectious and parasitic disease	29	54	42,068.44	5.68%
00532	West Volusia Hospital Authority	09	Diseases of Circulatory System	71	115	37,067.69	5.00%
00532	West Volusia Hospital Authority	02	Neoplasms	42	90	36,053.68	4.87%
00532	West Volusia Hospital Authority	04	Endocrine, nutritional and metabolic diseases	164	239	28,036.19	3.78%
00532	West Volusia Hospital Authority	19	Injury, Poisoning and Certain Other Consequences of External Causes	27	74	20,024.82	2.70%
00532	West Volusia Hospital Authority	05	Mental, Behavioral and Neurodevelopmental disorders	60	92	17,652.30	2.38%
00532	West Volusia Hospital Authority	10	Diseases of the Respiratory System	30	52	16,625.63	2.24%
00532	West Volusia Hospital Authority	12	Diseases of the skin & subcutaneous tissue	19	25	8,509.59	1.15%
00532	West Volusia Hospital Authority	03	Diseases of the blood and blood-forming organs & disorders involving the...	35	65	8,118.21	1.10%
00532	West Volusia Hospital Authority	06	Diseases of the nervous system	25	40	6,256.14	0.84%
00532	West Volusia Hospital Authority	07	Diseases of the eye & adnexa	22	30	4,259.86	0.57%
00532	West Volusia Hospital Authority	15	Pregnancy, childbirth and the puerperium	5	21	1,784.34	0.24%
00532	West Volusia Hospital Authority	22	Codes for Special Purposes	7	10	1,523.04	0.21%
00532	West Volusia Hospital Authority	08	Diseases of the ear & mastoid process	6	7	540.80	0.07%
00532	West Volusia Hospital Authority	17	Congenital malformations, deformations and chromosomal abnormalities	1	1	83.99	0.01%
				1388	2379	741,008.51	100.00%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:27:10 on 01 February 2022



## Cost of Major

Block of Business ID: EBMSI  
Client ID: 00532  
Paid Date: 1/1/2022 to 1/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	11	Diseases of the Digestive System	96	178	161,003.05	21.73%
00532	West Volusia Hospital Authority	13	Diseases of the Musculoskeletal System & Connective Tissue	140	299	136,029.75	18.36%
00532	West Volusia Hospital Authority	18	Symptoms, signs and abnormal clinical and laboratory findings, not elsewhere...	203	404	83,309.72	11.24%
00532	West Volusia Hospital Authority	14	Diseases of the Genitourinary System	70	131	79,895.04	10.78%
00532	West Volusia Hospital Authority	21	Factors Influencing Health Status and Contact with Health Services	336	452	52,166.23	7.04%
00532	West Volusia Hospital Authority	01	Certain infectious and parasitic disease	29	54	42,068.44	5.68%
00532	West Volusia Hospital Authority	09	Diseases of Circulatory System	71	115	37,067.69	5.00%
00532	West Volusia Hospital Authority	02	Neoplasms	42	90	36,053.68	4.87%
00532	West Volusia Hospital Authority	04	Endocrine, nutritional and metabolic diseases	164	239	28,036.19	3.78%
00532	West Volusia Hospital Authority	19	Injury, Poisoning and Certain Other Consequences of External Causes	27	74	20,024.82	2.70%
00532	West Volusia Hospital Authority	05	Mental, Behavioral and Neurodevelopmental disorders	60	92	17,652.30	2.38%
00532	West Volusia Hospital Authority	10	Diseases of the Respiratory System	30	52	16,625.63	2.24%
00532	West Volusia Hospital Authority	12	Diseases of the skin & subcutaneous tissue	19	25	8,509.59	1.15%
00532	West Volusia Hospital Authority	03	Diseases of the blood and blood-forming organs & disorders involving the...	35	65	8,118.21	1.10%
00532	West Volusia Hospital Authority	06	Diseases of the nervous system	25	40	6,256.14	0.84%
00532	West Volusia Hospital Authority	07	Diseases of the eye & adnexa	22	30	4,259.86	0.57%
00532	West Volusia Hospital Authority	15	Pregnancy, childbirth and the puerperium	5	21	1,784.34	0.24%
00532	West Volusia Hospital Authority	22	Codes for Special Purposes	7	10	1,523.04	0.21%
00532	West Volusia Hospital Authority	08	Diseases of the ear & mastoid process	6	7	540.80	0.07%
00532	West Volusia Hospital Authority	17	Congenital malformations, deformations and chromosomal abnormalities	1	1	83.99	0.01%
				1388	2379	741,008.51	100.00%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:27:10 on 01 February 2022



## Cost of Minor

Block of Business ID: EBMSI  
Client ID: 00532  
Paid Date: 1/1/2022 to 1/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	21.01	Persons encountering health services for examinations	307	367	44,060.12	5.95%
00532	West Volusia Hospital Authority	11.02	Diseases of esophagus, stomach and duodenum	34	59	42,621.13	5.75%
00532	West Volusia Hospital Authority	11.06	Other diseases of intestines	33	40	41,528.78	5.60%
00532	West Volusia Hospital Authority	13.08	Deforming dorsopathies	5	6	38,724.55	5.23%
00532	West Volusia Hospital Authority	01.04	Other bacterial diseases	8	11	37,447.14	5.05%
00532	West Volusia Hospital Authority	13.09	Spondylopathies	16	26	30,853.43	4.16%
00532	West Volusia Hospital Authority	11.09	Disorders of gallbladder, biliary tract and pancreas	12	23	28,741.76	3.88%
00532	West Volusia Hospital Authority	18.02	Symptoms and signs involving the digestive system and abdomen	58	105	28,253.99	3.81%
00532	West Volusia Hospital Authority	13.04	Osteoarthritis	21	38	27,726.98	3.74%
00532	West Volusia Hospital Authority	14.04	Urolithiasis	4	8	26,079.68	3.52%
00532	West Volusia Hospital Authority	14.03	Acute kidney failure and chronic kidney disease	22	58	23,924.36	3.23%
00532	West Volusia Hospital Authority	13.10	Other dorsopathies	43	79	21,827.93	2.95%
00532	West Volusia Hospital Authority	18.08	General symptoms and signs	38	54	21,402.58	2.89%
00532	West Volusia Hospital Authority	04.02	Diabetes mellitus	91	142	19,707.59	2.66%
00532	West Volusia Hospital Authority	11.05	Noninfective enteritis and colitis	13	21	17,972.33	2.43%
00532	West Volusia Hospital Authority	09.06	Other forms of heart disease	19	24	15,261.10	2.06%
00532	West Volusia Hospital Authority	14.10	Noninflammatory disorders of female genital tract	21	30	15,213.33	2.05%
00532	West Volusia Hospital Authority	02.19	Benign neoplasms, except benign neuroendocrine tumors	23	30	14,510.69	1.96%
00532	West Volusia Hospital Authority	11.04	Hernia	6	11	12,840.84	1.73%
00532	West Volusia Hospital Authority	11.08	Diseases of liver	15	20	12,073.00	1.63%
00532	West Volusia Hospital Authority	09.03	Hypertensive diseases	26	36	11,967.50	1.62%
00532	West Volusia Hospital Authority	18.01	Symptoms and signs involving the circulatory and respiratory systems	57	84	10,840.59	1.46%
00532	West Volusia Hospital Authority	19.06	Injuries to the elbow and forearm	2	14	10,226.01	1.38%
00532	West Volusia Hospital Authority	14.11	Intraoperative and postprocedural complications and disorders of...	1	1	9,933.10	1.34%
00532	West Volusia Hospital Authority	10.05	Chronic lower respiratory diseases	15	31	8,727.73	1.18%
00532	West Volusia Hospital Authority	05.04	Mood [affective] disorders	39	57	8,281.66	1.12%
00532	West Volusia Hospital Authority	02.08	Malignant neoplasms of breast	6	19	8,267.54	1.12%
00532	West Volusia Hospital Authority	12.01	Infections of the skin and subcutaneous tissue	8	11	7,369.64	0.99%
00532	West Volusia Hospital Authority	13.05	Other joint disorders	35	64	6,923.75	0.93%
00532	West Volusia Hospital Authority	04.09	Metabolic disorders	48	63	5,936.34	0.80%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:36 on 01 February 2022



## Cost of Minor

Block of Business ID: EBMSI  
Client ID: 00532  
Paid Date: 1/1/2022 to 1/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	18.03	Symptoms and signs involving the skin and subcutaneous tissue	8	13	5,788.21	0.78%
00532	West Volusia Hospital Authority	05.02	Mental and behavioral disorders due to psychoactive substance use	8	10	5,636.38	0.76%
00532	West Volusia Hospital Authority	02.20	Neoplasms of uncertain behavior, polycythemia vera and myelodysplastic...	3	6	5,571.17	0.75%
00532	West Volusia Hospital Authority	13.13	Other soft tissue disorders	28	53	5,420.08	0.73%
00532	West Volusia Hospital Authority	10.10	Intraoperative and postprocedural complications and disorders of respiratory...	1	2	5,385.61	0.73%
00532	West Volusia Hospital Authority	11.10	Other diseases of the digestive system	3	4	5,225.21	0.71%
00532	West Volusia Hospital Authority	09.04	Ischemic heart diseases	10	12	4,591.14	0.62%
00532	West Volusia Hospital Authority	18.09	Abnormal findings on examination of blood, without diagnosis	25	52	4,498.27	0.61%
00532	West Volusia Hospital Authority	02.03	Malignant neoplasms of respiratory and intrathoracic organs	1	11	3,981.58	0.54%
00532	West Volusia Hospital Authority	03.03	Aplastic and other anemias and other bone marrow failure syndromes	17	23	3,700.07	0.50%
00532	West Volusia Hospital Authority	03.01	Nutritional anemias	16	29	3,569.85	0.48%
00532	West Volusia Hospital Authority	18.04	Symptoms and signs involving the nervous and musculoskeletal systems	8	9	3,498.86	0.47%
00532	West Volusia Hospital Authority	18.12	Abnormal findings on diagnostic imaging and in function studies, without...	23	32	3,464.57	0.47%
00532	West Volusia Hospital Authority	21.15	Persons with potential health hazards related to family and personal history...	23	30	3,344.36	0.45%
00532	West Volusia Hospital Authority	19.09	Injuries to the knee and lower leg	4	8	3,215.35	0.43%
00532	West Volusia Hospital Authority	18.06	Symptoms and signs involving cognition, perception, emotional state and...	13	18	3,188.60	0.43%
00532	West Volusia Hospital Authority	01.13	Viral hepatitis	8	23	2,971.09	0.40%
00532	West Volusia Hospital Authority	05.05	Anxiety, dissociative, stress-related, somatoform and other nonpsychotic...	11	19	2,961.12	0.40%
00532	West Volusia Hospital Authority	06.06	Episodic and paroxysmal disorders	9	10	2,902.88	0.39%
00532	West Volusia Hospital Authority	19.02	Injuries to the neck	3	4	2,072.16	0.28%
00532	West Volusia Hospital Authority	14.06	Other diseases of the urinary system	9	15	2,052.81	0.28%
00532	West Volusia Hospital Authority	06.11	Other disorders of the nervous system	8	17	1,991.84	0.27%
00532	West Volusia Hospital Authority	09.09	Diseases of veins, lymphatic vessels and lymph nodes, not elsewhere classified	7	9	1,957.90	0.26%
00532	West Volusia Hospital Authority	02.10	Malignant neoplasms of male genital organs	2	6	1,722.97	0.23%
00532	West Volusia Hospital Authority	18.05	Symptoms and signs involving the genitourinary system	21	27	1,697.02	0.23%
00532	West Volusia Hospital Authority	13.12	Disorders of synovium and tendon	2	5	1,695.50	0.23%
00532	West Volusia Hospital Authority	07.04	Disorders of lens	6	7	1,651.73	0.22%
00532	West Volusia Hospital Authority	09.07	Cerebrovascular diseases	7	14	1,543.53	0.21%
00532	West Volusia Hospital Authority	21.08	Persons encountering health services in circumstances related to reproduction	8	20	1,536.23	0.21%
00532	West Volusia Hospital Authority	04.01	Disorders of thyroid gland	18	20	1,530.02	0.21%

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## Cost of Minor

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Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	22.1	Emergency Use 2019-nCoV acute respiratory disease	7	10	1,523.04	0.21%
00532	West Volusia Hospital Authority	21.07	Persons with potential health hazards related to communicable diseases	11	15	1,420.93	0.19%
00532	West Volusia Hospital Authority	15.02	Supervision of high risk pregnancy	4	17	1,370.47	0.18%
00532	West Volusia Hospital Authority	13.03	Inflammatory polyarthropathies	13	16	1,350.19	0.18%
00532	West Volusia Hospital Authority	19.03	Injuries to the thorax	5	8	1,316.99	0.18%
00532	West Volusia Hospital Authority	21.09	Encounters for other specific health care	7	15	1,293.78	0.17%
00532	West Volusia Hospital Authority	10.04	Other diseases of upper respiratory tract	4	4	1,105.11	0.15%
00532	West Volusia Hospital Authority	01.14	Human immunodeficiency virus [HIV] disease	5	10	1,004.49	0.14%
00532	West Volusia Hospital Authority	09.08	Diseases of arteries, arterioles and capillaries	7	13	972.72	0.13%
00532	West Volusia Hospital Authority	19.22	Complications of surgical and medical care, not elsewhere classified	2	11	953.72	0.13%
00532	West Volusia Hospital Authority	14.02	Renal tubulo-interstitial diseases	1	3	951.05	0.13%
00532	West Volusia Hospital Authority	19.05	Injuries to the shoulder and upper arm	5	7	896.82	0.12%
00532	West Volusia Hospital Authority	07.06	Glaucoma	6	7	895.17	0.12%
00532	West Volusia Hospital Authority	14.08	Disorders of breast	6	6	781.37	0.11%
00532	West Volusia Hospital Authority	13.15	Other osteopathies	1	1	738.91	0.10%
00532	West Volusia Hospital Authority	19.01	Injuries to the head	1	3	687.32	0.09%
00532	West Volusia Hospital Authority	06.04	Other degenerative diseases of the nervous system	4	6	655.85	0.09%
00532	West Volusia Hospital Authority	14.05	Other disorders of kidney and ureter	4	6	648.97	0.09%
00532	West Volusia Hospital Authority	04.07	Other nutritional deficiencies	11	11	634.26	0.09%
00532	West Volusia Hospital Authority	19.08	Injuries to the hip and thigh	3	9	615.76	0.08%
00532	West Volusia Hospital Authority	02.05	Melanoma and other malignant neoplasms of skin	1	1	588.89	0.08%
00532	West Volusia Hospital Authority	03.04	Coagulation defects, purpura and other hemorrhagic conditions	5	7	539.07	0.07%
00532	West Volusia Hospital Authority	19.07	Injuries to the wrist, hand and fingers	4	6	537.67	0.07%
00532	West Volusia Hospital Authority	10.01	Acute upper respiratory infections	4	4	519.91	0.07%
00532	West Volusia Hospital Authority	18.11	Abnormal findings on examination of other body fluids, substances and...	5	6	514.45	0.07%
00532	West Volusia Hospital Authority	02.11	Malignant neoplasms of urinary tract	2	3	469.05	0.06%
00532	West Volusia Hospital Authority	09.05	Pulmonary heart disease and diseases of pulmonary circulation	3	4	458.32	0.06%
00532	West Volusia Hospital Authority	02.01	Malignant neoplasms of lip, oral cavity and pharynx	1	5	435.93	0.06%
00532	West Volusia Hospital Authority	07.09	Disorders of ocular muscles, binocular movement, accommodation and...	1	4	421.73	0.06%
00532	West Volusia Hospital Authority	08.04	Other disorders of ear	3	4	419.69	0.06%

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ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	12.07	Disorders of skin appendages	3	4	415.39	0.06%
00532	West Volusia Hospital Authority	10.11	Other diseases of the respiratory system	2	2	378.50	0.05%
00532	West Volusia Hospital Authority	07.10	Visual disturbances and blindness	3	4	370.24	0.05%
00532	West Volusia Hospital Authority	01.16	Mycoses	4	4	363.52	0.05%
00532	West Volusia Hospital Authority	12.09	Other disorders of the skin and subcutaneous tissue	4	5	361.70	0.05%
00532	West Volusia Hospital Authority	07.07	Disorders of vitreous body and globe	2	2	349.16	0.05%
00532	West Volusia Hospital Authority	13.07	Systemic connective tissue disorders	3	5	346.04	0.05%
00532	West Volusia Hospital Authority	19.10	Injuries to the ankle and foot	1	1	309.56	0.04%
00532	West Volusia Hospital Authority	03.05	Other disorders of blood and blood-forming organs	5	6	309.22	0.04%
00532	West Volusia Hospital Authority	12.03	Dermatitis and eczema	3	4	308.91	0.04%
00532	West Volusia Hospital Authority	21.14	Persons encountering health services in other circumstances	2	3	286.58	0.04%
00532	West Volusia Hospital Authority	06.07	Nerve, nerve root and plexus disorders	1	2	277.61	0.04%
00532	West Volusia Hospital Authority	15.05	Maternal care related to the fetus and amniotic cavity and possible delivery...	1	1	271.08	0.04%
00532	West Volusia Hospital Authority	06.03	Extrapyramidal and movement disorders	3	3	258.05	0.03%
00532	West Volusia Hospital Authority	10.07	Other respiratory diseases principally affecting the interstitium	1	2	256.02	0.03%
00532	West Volusia Hospital Authority	02.14	Malignant neoplasms of ill-defined, other secondary and unspecified sites	2	2	252.34	0.03%
00532	West Volusia Hospital Authority	05.01	Mental disorders due to known physiological conditions	1	2	229.85	0.03%
00532	West Volusia Hospital Authority	07.01	Disorders of eyelid, lacrimal system and orbit	2	2	213.46	0.03%
00532	West Volusia Hospital Authority	14.07	Diseases of male genital organs	3	3	201.19	0.03%
00532	West Volusia Hospital Authority	04.04	Disorders of other endocrine glands	1	2	199.28	0.03%
00532	West Volusia Hospital Authority	07.11	Other disorders of eye and adnexa	1	2	178.84	0.02%
00532	West Volusia Hospital Authority	13.11	Disorders of muscles	1	1	177.11	0.02%
00532	West Volusia Hospital Authority	08.01	Diseases of external ear	1	1	174.86	0.02%
00532	West Volusia Hospital Authority	21.13	Body mass index	1	1	167.60	0.02%
00532	West Volusia Hospital Authority	09.02	Chronic rheumatic heart diseases	1	1	159.66	0.02%
00532	West Volusia Hospital Authority	05.03	Schizophrenia, schizotypal, delusional, and other non-mood psychotic disorders	1	1	157.83	0.02%
00532	West Volusia Hospital Authority	09.10	Other and unspecified disorders of the circulatory system	1	2	155.82	0.02%
00532	West Volusia Hospital Authority	05.10	Behavioral and emotional disorders with onset usually occurring in childhood...	1	1	153.83	0.02%
00532	West Volusia Hospital Authority	05.07	Disorders of adult personality and behavior	1	1	148.83	0.02%
00532	West Volusia Hospital Authority	01.05	Infections with a predominantly sexual mode of transmission	3	3	138.60	0.02%

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00532	West Volusia Hospital Authority	19.13	Effects of foreign body entering through natural orifice	1	1	133.03	0.02%
00532	West Volusia Hospital Authority	02.18	In situ neoplasms	1	1	130.55	0.02%
00532	West Volusia Hospital Authority	10.03	Other acute lower respiratory infections	1	1	128.08	0.02%
00532	West Volusia Hospital Authority	18.10	Abnormal findings on examination of urine, without diagnosis	3	3	121.70	0.02%
00532	West Volusia Hospital Authority	14.09	Inflammatory diseases of female pelvic organs	1	1	109.18	0.01%
00532	West Volusia Hospital Authority	06.09	Diseases of myoneural junction and muscle	1	1	100.25	0.01%
00532	West Volusia Hospital Authority	01.11	Viral infections characterized by skin and mucous membrane lesions	1	1	99.18	0.03%
00532	West Volusia Hospital Authority	10.09	Other diseases of the pleura	2	3	97.91	0.01%
00532	West Volusia Hospital Authority	15.04	Other maternal disorders predominantly related to pregnancy	1	1	92.80	0.01%
00532	West Volusia Hospital Authority	07.05	Disorders of choroid and retina	1	1	91.27	0.01%
00532	West Volusia Hospital Authority	07.03	Disorders of sclera, cornea, iris and ciliary body	1	1	88.26	0.01%
00532	West Volusia Hospital Authority	17.10	Other congenital malformations	1	1	83.99	0.01%
00532	West Volusia Hospital Authority	13.21	Chronic Gout	1	1	83.10	0.01%
00532	West Volusia Hospital Authority	05.06	Behavioral syndromes associated with physiological disturbances and...	1	1	82.80	0.01%
00532	West Volusia Hospital Authority	06.08	Polyneuropathies and other disorders of the peripheral nervous system	1	1	69.66	0.01%
00532	West Volusia Hospital Authority	02.17	Malignant neoplasms of lymphoid, hematopoietic and related tissue	2	5	65.41	0.01%
00532	West Volusia Hospital Authority	13.14	Disorders of bone density and structure	3	3	63.00	0.01%
00532	West Volusia Hospital Authority	02.15	Malignant neuroendocrine tumors	1	1	57.56	0.01%
00532	West Volusia Hospital Authority	21.10	Persons with potential health hazards related to socioeconomic and...	1	1	56.63	0.01%
00532	West Volusia Hospital Authority	12.05	Urticaria and erythema	1	1	53.95	0.01%
00532	West Volusia Hospital Authority	15.09	Other obstetric conditions, not elsewhere classified	1	2	49.99	0.01%
00532	West Volusia Hospital Authority	01.21	Bacterial and viral infectious agents	1	2	44.42	0.01%
00532	West Volusia Hospital Authority	18.13	Abnormal tumor markers	1	1	40.88	0.01%
00532	West Volusia Hospital Authority	04.10	Postprocedural endocrine and metabolic complications and disorders, not...	1	1	28.70	0.00%
00532	West Volusia Hospital Authority	10.02	Influenza and pneumonia	3	3	26.76	0.00%
00532	West Volusia Hospital Authority	19.12	Injury of unspecified body region	1	1	8.63	0.00%
00532	West Volusia Hospital Authority	08.02	Diseases of middle ear and mastoid	2	2	-53.75	-0.01%
00532	West Volusia Hospital Authority	19.04	Injuries to the abdomen, lower back, lumbar spine, pelvis and external genitals	1	1	-948.20	-0.13%
				1569	2379	741,008.51	100.00%

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Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	21.01	Persons encountering health services for examinations	307	367	44,060.12	5.95%
00532	West Volusia Hospital Authority	11.02	Diseases of esophagus, stomach and duodenum	34	59	42,621.13	5.75%
00532	West Volusia Hospital Authority	11.06	Other diseases of intestines	33	40	41,528.78	5.60%
00532	West Volusia Hospital Authority	13.08	Deforming dorsopathies	5	6	38,724.55	5.23%
00532	West Volusia Hospital Authority	01.04	Other bacterial diseases	8	11	37,447.14	5.05%
00532	West Volusia Hospital Authority	13.09	Spondylopathies	16	26	30,853.43	4.16%
00532	West Volusia Hospital Authority	11.09	Disorders of gallbladder, biliary tract and pancreas	12	23	28,741.76	3.88%
00532	West Volusia Hospital Authority	18.02	Symptoms and signs involving the digestive system and abdomen	58	105	28,253.99	3.81%
00532	West Volusia Hospital Authority	13.04	Osteoarthritis	21	38	27,726.98	3.74%
00532	West Volusia Hospital Authority	14.04	Urolithiasis	4	8	26,079.68	3.52%
00532	West Volusia Hospital Authority	14.03	Acute kidney failure and chronic kidney disease	22	58	23,924.36	3.23%
00532	West Volusia Hospital Authority	13.10	Other dorsopathies	43	79	21,827.93	2.95%
00532	West Volusia Hospital Authority	18.08	General symptoms and signs	38	54	21,402.58	2.89%
00532	West Volusia Hospital Authority	04.02	Diabetes mellitus	91	142	19,707.59	2.66%
00532	West Volusia Hospital Authority	11.05	Noninfective enteritis and colitis	13	21	17,972.33	2.43%
00532	West Volusia Hospital Authority	09.06	Other forms of heart disease	19	24	15,261.10	2.06%
00532	West Volusia Hospital Authority	14.10	Noninflammatory disorders of female genital tract	21	30	15,213.33	2.05%
00532	West Volusia Hospital Authority	02.19	Benign neoplasms, except benign neuroendocrine tumors	23	30	14,510.69	1.96%
00532	West Volusia Hospital Authority	11.04	Hernia	6	11	12,840.84	1.73%
00532	West Volusia Hospital Authority	11.08	Diseases of liver	15	20	12,073.00	1.63%
00532	West Volusia Hospital Authority	09.03	Hypertensive diseases	26	36	11,967.50	1.62%
00532	West Volusia Hospital Authority	18.01	Symptoms and signs involving the circulatory and respiratory systems	57	84	10,840.59	1.46%
00532	West Volusia Hospital Authority	19.06	Injuries to the elbow and forearm	2	14	10,226.01	1.38%
00532	West Volusia Hospital Authority	14.11	Intraoperative and postprocedural complications and disorders of...	1	1	9,933.10	1.34%
00532	West Volusia Hospital Authority	10.05	Chronic lower respiratory diseases	15	31	8,727.73	1.18%
00532	West Volusia Hospital Authority	05.04	Mood [affective] disorders	39	57	8,281.66	1.12%
00532	West Volusia Hospital Authority	02.08	Malignant neoplasms of breast	6	19	8,267.54	1.12%
00532	West Volusia Hospital Authority	12.01	Infections of the skin and subcutaneous tissue	8	11	7,369.64	0.99%
00532	West Volusia Hospital Authority	13.05	Other joint disorders	35	64	6,923.75	0.93%
00532	West Volusia Hospital Authority	04.09	Metabolic disorders	48	63	5,936.34	0.80%

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ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	18.03	Symptoms and signs involving the skin and subcutaneous tissue	8	13	5,788.21	0.78%
00532	West Volusia Hospital Authority	05.02	Mental and behavioral disorders due to psychoactive substance use	8	10	5,636.38	0.76%
00532	West Volusia Hospital Authority	02.20	Neoplasms of uncertain behavior, polycythemia vera and myelodysplastic...	3	6	5,571.17	0.75%
00532	West Volusia Hospital Authority	13.13	Other soft tissue disorders	28	53	5,420.08	0.73%
00532	West Volusia Hospital Authority	10.10	Intraoperative and postprocedural complications and disorders of respiratory...	1	2	5,385.61	0.73%
00532	West Volusia Hospital Authority	11.10	Other diseases of the digestive system	3	4	5,225.21	0.71%
00532	West Volusia Hospital Authority	09.04	Ischemic heart diseases	10	12	4,591.14	0.62%
00532	West Volusia Hospital Authority	18.09	Abnormal findings on examination of blood, without diagnosis	25	52	4,498.27	0.61%
00532	West Volusia Hospital Authority	02.03	Malignant neoplasms of respiratory and intrathoracic organs	1	11	3,981.58	0.54%
00532	West Volusia Hospital Authority	03.03	Aplastic and other anemias and other bone marrow failure syndromes	17	23	3,700.07	0.50%
00532	West Volusia Hospital Authority	03.01	Nutritional anemias	16	29	3,569.85	0.48%
00532	West Volusia Hospital Authority	18.04	Symptoms and signs involving the nervous and musculoskeletal systems	8	9	3,498.86	0.47%
00532	West Volusia Hospital Authority	18.12	Abnormal findings on diagnostic imaging and in function studies, without...	23	32	3,464.57	0.47%
00532	West Volusia Hospital Authority	21.15	Persons with potential health hazards related to family and personal history...	23	30	3,344.36	0.45%
00532	West Volusia Hospital Authority	19.09	Injuries to the knee and lower leg	4	8	3,215.35	0.43%
00532	West Volusia Hospital Authority	18.06	Symptoms and signs involving cognition, perception, emotional state and...	13	18	3,188.60	0.43%
00532	West Volusia Hospital Authority	01.13	Viral hepatitis	8	23	2,971.09	0.40%
00532	West Volusia Hospital Authority	05.05	Anxiety, dissociative, stress-related, somatoform and other nonpsychotic...	11	19	2,961.12	0.40%
00532	West Volusia Hospital Authority	06.06	Episodic and paroxysmal disorders	9	10	2,902.88	0.39%
00532	West Volusia Hospital Authority	19.02	Injuries to the neck	3	4	2,072.16	0.28%
00532	West Volusia Hospital Authority	14.06	Other diseases of the urinary system	9	15	2,052.81	0.28%
00532	West Volusia Hospital Authority	06.11	Other disorders of the nervous system	8	17	1,991.84	0.27%
00532	West Volusia Hospital Authority	09.09	Diseases of veins, lymphatic vessels and lymph nodes, not elsewhere classified	7	9	1,957.90	0.26%
00532	West Volusia Hospital Authority	02.10	Malignant neoplasms of male genital organs	2	6	1,722.97	0.23%
00532	West Volusia Hospital Authority	18.05	Symptoms and signs involving the genitourinary system	21	27	1,697.02	0.23%
00532	West Volusia Hospital Authority	13.12	Disorders of synovium and tendon	2	5	1,695.50	0.23%
00532	West Volusia Hospital Authority	07.04	Disorders of lens	6	7	1,651.73	0.22%
00532	West Volusia Hospital Authority	09.07	Cerebrovascular diseases	7	14	1,543.53	0.21%
00532	West Volusia Hospital Authority	21.08	Persons encountering health services in circumstances related to reproduction	8	20	1,536.23	0.21%
00532	West Volusia Hospital Authority	04.01	Disorders of thyroid gland	18	20	1,530.02	0.21%

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00532	West Volusia Hospital Authority	22.1	Emergency Use 2019-nCoVacute respiratory disease	7	10	1,523.04	0.21%
00532	West Volusia Hospital Authority	21.07	Persons with potential health hazards related to communicable diseases	11	15	1,420.93	0.19%
00532	West Volusia Hospital Authority	15.02	Supervision of high risk pregnancy	4	17	1,370.47	0.18%
00532	West Volusia Hospital Authority	13.03	Inflammatory polyarthropathies	13	16	1,350.19	0.18%
00532	West Volusia Hospital Authority	19.03	Injuries to the thorax	5	8	1,316.99	0.18%
00532	West Volusia Hospital Authority	21.09	Encounters for other specific health care	7	15	1,293.78	0.17%
00532	West Volusia Hospital Authority	10.04	Other diseases of upper respiratory tract	4	4	1,105.11	0.15%
00532	West Volusia Hospital Authority	01.14	Human immunodeficiency virus [HIV] disease	5	10	1,004.49	0.14%
00532	West Volusia Hospital Authority	09.08	Diseases of arteries, arterioles and capillaries	7	13	972.72	0.13%
00532	West Volusia Hospital Authority	19.22	Complications of surgical and medical care, not elsewhere classified	2	11	953.72	0.13%
00532	West Volusia Hospital Authority	14.02	Renal tubulo-interstitial diseases	1	3	951.05	0.13%
00532	West Volusia Hospital Authority	19.05	Injuries to the shoulder and upper arm	5	7	896.82	0.12%
00532	West Volusia Hospital Authority	07.06	Glaucoma	6	7	895.17	0.12%
00532	West Volusia Hospital Authority	14.08	Disorders of breast	6	6	781.37	0.11%
00532	West Volusia Hospital Authority	13.15	Other osteopathies	1	1	738.91	0.10%
00532	West Volusia Hospital Authority	19.01	Injuries to the head	1	3	687.32	0.09%
00532	West Volusia Hospital Authority	06.04	Other degenerative diseases of the nervous system	4	6	655.85	0.09%
00532	West Volusia Hospital Authority	14.05	Other disorders of kidney and ureter	4	6	648.97	0.09%
00532	West Volusia Hospital Authority	04.07	Other nutritional deficiencies	11	11	634.26	0.09%
00532	West Volusia Hospital Authority	19.08	Injuries to the hip and thigh	3	9	615.76	0.08%
00532	West Volusia Hospital Authority	02.05	Melanoma and other malignant neoplasms of skin	1	1	588.89	0.08%
00532	West Volusia Hospital Authority	03.04	Coagulation defects, purpura and other hemorrhagic conditions	5	7	539.07	0.07%
00532	West Volusia Hospital Authority	19.07	Injuries to the wrist, hand and fingers	4	6	537.67	0.07%
00532	West Volusia Hospital Authority	10.01	Acute upper respiratory infections	4	4	519.91	0.07%
00532	West Volusia Hospital Authority	18.11	Abnormal findings on examination of other body fluids, substances and...	5	6	514.45	0.07%
00532	West Volusia Hospital Authority	02.11	Malignant neoplasms of urinary tract	2	3	469.05	0.06%
00532	West Volusia Hospital Authority	09.05	Pulmonary heart disease and diseases of pulmonary circulation	3	4	458.32	0.06%
00532	West Volusia Hospital Authority	02.01	Malignant neoplasms of lip, oral cavity and pharynx	1	5	435.93	0.06%
00532	West Volusia Hospital Authority	07.09	Disorders of ocular muscles, binocular movement, accommodation and...	1	4	421.73	0.06%
00532	West Volusia Hospital Authority	08.04	Other disorders of ear	3	4	419.69	0.06%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:36 on 01 February 2022



## Cost of Minor

Block of Business ID: EBMSI  
 Client ID: 00532  
 Paid Date: 1/1/2022 to 1/31/2022

Products: MM, DE, RX, VI

ClientID	Client Name	CategoryID	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	12.07	Disorders of skin appendages	3	4	415.39	0.06%
00532	West Volusia Hospital Authority	10.11	Other diseases of the respiratory system	2	2	378.50	0.05%
00532	West Volusia Hospital Authority	07.10	Visual disturbances and blindness	3	4	370.24	0.05%
00532	West Volusia Hospital Authority	01.16	Mycoses	4	4	363.52	0.05%
00532	West Volusia Hospital Authority	12.09	Other disorders of the skin and subcutaneous tissue	4	5	361.70	0.05%
00532	West Volusia Hospital Authority	07.07	Disorders of vitreous body and globe	2	2	349.16	0.05%
00532	West Volusia Hospital Authority	13.07	Systemic connective tissue disorders	3	5	346.04	0.05%
00532	West Volusia Hospital Authority	19.10	Injuries to the ankle and foot	1	1	309.56	0.04%
00532	West Volusia Hospital Authority	03.05	Other disorders of blood and blood-forming organs	5	6	309.22	0.04%
00532	West Volusia Hospital Authority	12.03	Dermatitis and eczema	3	4	308.91	0.04%
00532	West Volusia Hospital Authority	21.14	Persons encountering health services in other circumstances	2	3	286.58	0.04%
00532	West Volusia Hospital Authority	06.07	Nerve, nerve root and plexus disorders	1	2	277.61	0.04%
00532	West Volusia Hospital Authority	15.05	Maternal care related to the fetus and amniotic cavity and possible delivery...	1	1	271.08	0.04%
00532	West Volusia Hospital Authority	06.03	Extrapyramidal and movement disorders	3	3	258.05	0.03%
00532	West Volusia Hospital Authority	10.07	Other respiratory diseases principally affecting the interstitium	1	2	256.02	0.03%
00532	West Volusia Hospital Authority	02.14	Malignant neoplasms of ill-defined, other secondary and unspecified sites	2	2	252.34	0.03%
00532	West Volusia Hospital Authority	05.01	Mental disorders due to known physiological conditions	1	2	229.85	0.03%
00532	West Volusia Hospital Authority	07.01	Disorders of eyelid, lacrimal system and orbit	2	2	213.46	0.03%
00532	West Volusia Hospital Authority	14.07	Diseases of male genital organs	3	3	201.19	0.03%
00532	West Volusia Hospital Authority	04.04	Disorders of other endocrine glands	1	2	199.28	0.03%
00532	West Volusia Hospital Authority	07.11	Other disorders of eye and adnexa	1	2	178.84	0.02%
00532	West Volusia Hospital Authority	13.11	Disorders of muscles	1	1	177.11	0.02%
00532	West Volusia Hospital Authority	08.01	Diseases of external ear	1	1	174.86	0.02%
00532	West Volusia Hospital Authority	21.13	Body mass index	1	1	167.60	0.02%
00532	West Volusia Hospital Authority	09.02	Chronic rheumatic heart diseases	1	1	159.66	0.02%
00532	West Volusia Hospital Authority	05.03	Schizophrenia, schizotypal, delusional, and other non-mood psychotic disorders	1	1	157.83	0.02%
00532	West Volusia Hospital Authority	09.10	Other and unspecified disorders of the circulatory system	1	2	155.82	0.02%
00532	West Volusia Hospital Authority	05.10	Behavioral and emotional disorders with onset usually occurring in childhood...	1	1	153.83	0.02%
00532	West Volusia Hospital Authority	05.07	Disorders of adult personality and behavior	1	1	148.83	0.02%
00532	West Volusia Hospital Authority	01.05	Infections with a predominantly sexual mode of transmission	3	3	138.60	0.02%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:36 on 01 February 2022



## Cost of Minor

Block of Business ID: EBMSI  
Client ID: 00532  
Paid Date: 1/1/2022 to 1/31/2022

Products: MM, DE, RX, VI

ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	19.13	Effects of foreign body entering through natural orifice	1	1	133.03	0.02%
00532	West Volusia Hospital Authority	02.18	In situ neoplasms	1	1	130.55	0.02%
00532	West Volusia Hospital Authority	10.03	Other acute lower respiratory infections	1	1	128.08	0.02%
00532	West Volusia Hospital Authority	18.10	Abnormal findings on examination of urine, without diagnosis	3	3	121.70	0.02%
00532	West Volusia Hospital Authority	14.09	Inflammatory diseases of female pelvic organs	1	1	109.18	0.01%
00532	West Volusia Hospital Authority	06.09	Diseases of myoneural junction and muscle	1	1	100.25	0.01%
00532	West Volusia Hospital Authority	01.11	Viral infections characterized by skin and mucous membrane lesions	1	1	99.18	0.03%
00532	West Volusia Hospital Authority	10.09	Other diseases of the pleura	2	3	97.91	0.01%
00532	West Volusia Hospital Authority	15.04	Other maternal disorders predominantly related to pregnancy	1	1	92.80	0.01%
00532	West Volusia Hospital Authority	07.05	Disorders of choroid and retina	1	1	91.27	0.01%
00532	West Volusia Hospital Authority	07.03	Disorders of sclera, cornea, iris and ciliary body	1	1	88.26	0.01%
00532	West Volusia Hospital Authority	17.10	Other congenital malformations	1	1	83.99	0.01%
00532	West Volusia Hospital Authority	13.21	Chronic Gout	1	1	83.10	0.01%
00532	West Volusia Hospital Authority	05.06	Behavioral syndromes associated with physiological disturbances and...	1	1	82.80	0.01%
00532	West Volusia Hospital Authority	06.08	Polyneuropathies and other disorders of the peripheral nervous system	1	1	69.66	0.01%
00532	West Volusia Hospital Authority	02.17	Malignant neoplasms of lymphoid, hematopoietic and related tissue	2	5	65.41	0.01%
00532	West Volusia Hospital Authority	13.14	Disorders of bone density and structure	3	3	63.00	0.01%
00532	West Volusia Hospital Authority	02.15	Malignant neuroendocrine tumors	1	1	57.56	0.01%
00532	West Volusia Hospital Authority	21.10	Persons with potential health hazards related to socioeconomic and...	1	1	56.63	0.01%
00532	West Volusia Hospital Authority	12.05	Urticaria and erythema	1	1	53.95	0.01%
00532	West Volusia Hospital Authority	15.09	Other obstetric conditions, not elsewhere classified	1	2	49.99	0.01%
00532	West Volusia Hospital Authority	01.21	Bacterial and viral infectious agents	1	2	44.42	0.01%
00532	West Volusia Hospital Authority	18.13	Abnormal tumor markers	1	1	40.88	0.01%
00532	West Volusia Hospital Authority	04.10	Postprocedural endocrine and metabolic complications and disorders, not...	1	1	28.70	0.00%
00532	West Volusia Hospital Authority	10.02	Influenza and pneumonia	3	3	26.76	0.00%
00532	West Volusia Hospital Authority	19.12	Injury of unspecified body region	1	1	8.63	0.00%
00532	West Volusia Hospital Authority	08.02	Diseases of middle ear and mastoid	2	2	-53.75	-0.01%
00532	West Volusia Hospital Authority	19.04	Injuries to the abdomen, lower back, lumbar spine, pelvis and external genitals	1	1	-948.20	-0.13%
				1569	2379	741,008.51	100.00%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:39 on 01 February 2022



## Summary of Claims Paid By Location

Block of Business ID: EBMSI  
Client ID: 00532

Paid Date: 1/1/2022 to 1/31/2022

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
<b>00532-West Volusia Hospital Authority</b>							
DeLand	5	0.00	0.00	0.00	0.00	0.00	0.00
Deltona	4	0.00	0.00	0.00	0.00	0.00	0.00
miCareDeLand	1945	283,920.19	0.00	0.00	0.00	0.00	283,920.19
miCareDelton	1819	433,847.04	0.00	0.00	0.00	0.00	433,847.04
miCarePierse	165	23,241.28	0.00	0.00	0.00	0.00	23,241.28
<b>00532 Totals:</b>	<b>3938</b>	<b>741,008.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>741,008.51</b>



## Summary of Claims Paid By Location

Block of Business ID: EBMSI  
Client ID: 00532

Paid Date: 1/1/2022 to 1/31/2022

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
<b>00532-West Volusia Hospital Authority</b>							
DeLand	5	0.00	0.00	0.00	0.00	0.00	0.00
Deltona	4	0.00	0.00	0.00	0.00	0.00	0.00
miCareDeLand	1945	283,920.19	0.00	0.00	0.00	0.00	283,920.19
miCareDelton	1819	433,847.04	0.00	0.00	0.00	0.00	433,847.04
miCarePierse	165	23,241.28	0.00	0.00	0.00	0.00	23,241.28
<b>00532 Totals:</b>	<b>3938</b>	<b>741,008.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>741,008.51</b>



## Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI  
Client ID: 00532

Paid Date: 1/1/2022 to 1/31/2022

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	784	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: 1/1/2021 to 1/31/2022

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	10338	0.00	0.00	0.00	0.00	0.00	0.00



## Top Providers by Paid Amount for Tins: '550799729'

Block of Business ID: EBMSI  
Client ID: 00532

Paid Date: 1/1/2022 to 1/31/2022

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
55-0799729	1467907626	NEFHS Deland 1205	Deland	FL	Hospital	2	145.00	0.00	0.00	145.00	0.00	0.00
55-0799729	1427605534	NEFHS Deltona Medical	Deltona	FL	Hospital	1	199.00	0.00	0.00	199.00	0.00	0.00
55-0799729	1467907626	Off Site Testing	Deland	FL	Hospital	5	250.00	0.00	0.00	250.00	0.00	0.00



## Top Providers by Paid Amount for Tins: '550799729'

Block of Business ID: EBMSI  
Client ID: 00532

Paid Date: 1/1/2021 to 1/31/2022

Tin	NPI	Provider	City	State	Specialty	Claim Count	Billed Charges	Over UCR	PPO Discount	Allowed	Plan Paid	Patient Resp
55-0799729	1750546313	NEFHS Deltona 2160	Deltona	FL	Hospital	37	344.00	0.00	633.23	-289.23	1,870.09	70.00
55-0799729	1407026016	NEFHS Deland	Deland	FL	Hospital	24	726.00	0.00	80.80	862.00	854.38	25.00
55-0799729	1992792311	Nefhs Pierson	Pierson	FL	Clinic	13	377.50	0.00	63.05	191.95	463.79	20.00
55-0799729	1467907626	Family Health Source	Deland	FL	Family Practice	2	0.00	0.00	0.00	0.00	117.50	5.00
55-0799729	1992792311	NDFHS Administration	Deland	FL	Hospital	2	0.00	0.00	-4.12	107.52	107.52	0.00
55-0799729	1467907626	NEFHS Deland 1205	Deland	FL	Hospital	39	3,938.32	0.00	5.94	3,932.38	19.06	0.00
55-0799729	1467907626	Off Site Testing	Deland	FL	Hospital	5	250.00	0.00	0.00	250.00	0.00	0.00
55-0799729	1396282208	NEFHS Daytona	South Daytona	FL	Hospital	3	172.00	0.00	0.00	172.00	0.00	0.00
55-0799729	1407026016	NEFHS Deland DO Not Use	Deland	FL	Hospital	3	436.10	0.00	0.00	436.10	0.00	0.00
55-0799729	1750546313	NEFHS Deltona 2160 Howland...	Deltona	FL	Hospital	3	377.00	0.00	0.00	377.00	0.00	0.00
55-0799729	1427605534	NEFHS Deltona Medical	Deltona	FL	Hospital	1	199.00	0.00	0.00	199.00	0.00	0.00
55-0799729	1407026016	DO Not Use NEFHS Deland Do...	Deland	FL	Hospital	2	245.00	0.00	0.00	245.00	0.00	0.00



# CLAIMS PAID BY MONTH

Paid Date: 1/1/22 to 1/31/22

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	01-2022	\$84,367.53	\$35,031.92	\$0.00	\$67,661.77	\$837.06		1122	\$187,898.28	\$0.00	699	\$268.81	\$120.70	\$50.12	\$0.00	\$96.80	\$1.20
	Subtotal:	\$84,367.53	\$35,031.92	\$0.00	\$67,661.77	\$837.06		1122	\$187,898.28	\$0.00	699	\$268.81	\$120.70	\$50.12	\$0.00	\$96.80	\$1.20
miCareDelton	01-2022	\$71,096.38	\$19,606.04	\$0.00	\$96,139.36	\$738.03		985	\$187,579.81	\$0.00	568	\$330.25	\$125.17	\$34.52	\$0.00	\$169.26	\$1.30
	Subtotal:	\$71,096.38	\$19,606.04	\$0.00	\$96,139.36	\$738.03		985	\$187,579.81	\$0.00	568	\$330.25	\$125.17	\$34.52	\$0.00	\$169.26	\$1.30
miCarePierse	01-2022	\$11,785.78	\$2,980.59	\$0.00	\$4,336.58	\$198.31		96	\$19,301.26	\$0.00	69	\$279.73	\$170.81	\$43.20	\$0.00	\$62.85	\$2.87
	Subtotal:	\$11,785.78	\$2,980.59	\$0.00	\$4,336.58	\$198.31		96	\$19,301.26	\$0.00	69	\$279.73	\$170.81	\$43.20	\$0.00	\$62.85	\$2.87
	Total:	\$167,249.69	\$57,618.55	\$0.00	\$168,137.71	\$1,773.40		2203	\$394,779.35	\$0.00	1336	\$295.49	\$125.19	\$43.13	\$0.00	\$125.85	\$1.33

## Parameters

Beginning Location:  
Ending Location:  
Paid Date: 1/1/2022-1/31/2022  
Reporting Period: CLIENTYTD  
Location: 000-zzzzz

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

# WVHA miCare Clinic Deland and Deltona

## January 2022 Report

### miCare Utilization and Capacity

#### miCare Utilization and Capacity

Deland	Capacity Available for Scheduled Appointments	Total Capacity Used for Scheduled Appointments	% of Total Capacity Scheduled for Appointments	Total Capacity Available for Unscheduled Appointments	% of Total Capacity Available for Appointments
2022	199	149	75%	50	25%

Deltona	Capacity Available for Scheduled Appointments	Total Capacity Used for Scheduled Appointments	% of Total Capacity Scheduled for Appointments	Total Capacity Available for Unscheduled Appointments	% of Total Capacity Available for Appointments
2022	156	123	79%	33	21%

Deland and Deltona	Capacity Available for Scheduled Appointments	Total Capacity Used for Scheduled Appointments	% of Total Capacity Scheduled for Appointments	Total Capacity Available for Unscheduled Appointments	% of Total Capacity Available for Appointments
2022	355	272	77%	83	23%

**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)



### miCare Utilization by Day of the Week

DeLand	Monday	Tuesday	Wednesday	Thursday	Friday
2022	79%	83%	78%	65%	70%

Deltona	Monday	Tuesday	Wednesday	Thursday	Friday
2022	77%	71%		91%	83%

### Key Insights:

- Between the two clinics % of the available capacity was used for scheduled appointments; % of time was available for walk-ins and other unscheduled patient care activities
- “No Shows” is where patient didn’t attend their scheduled clinic appointment
  - DeLand - 7%
  - Deltona - 21%
 no shows create systematic “waste” since this scheduled appointment slot was not available to other members
- Administrative Time (chart reviews, medication follow-ups, referrals, provider-to-provider communication; etc.) represent approx. 2% of total capacity and is in line with industry standard for this type of patient care model

## miCare Member Migration

January 2022

	Total Unique Patients with Appointments	Total Eligible Membership	Penetration of Membership (%)
<b>Total</b>	611	1,265	48%

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



## miCare Visit Type Frequency

### Deland

#	Visit Type Description	Visit Count	% of Total
1	Medication Pick Up	598	58%
2	Recheck/ Follow-Up	119	11%
3	Lab Ordered by a miCare Provider	107	10%
4	Regular Visit, 1-2 Issues/Medications	67	6%
5	Med Pick Up Pt Assist Program	30	3%
6	Sick/Urgent	20	2%
7	1st Clinic Visit	19	2%
7	Lab Ordered by a Non-miCare Provider	19	2%
9	Hospital Follow-up	18	2%
10	Chronic Disease Mgmt	11	1%
10	Physical/Well Exams (Women/Men 18 and over)	11	1%
12	Immunization/Shot	6	1%
12	Regular Visit, 3+ Issues/Medications	6	1%
14	Nurse Visit	5	0%
Overall - Total		1,036	

Location	Visit Count	% of Total
Onsite	939	91%
Telephone	97	9%
Overall - Total	1,036	



## Deltona

#	Visit Type Description	Visit Count	% of Total
1	Recheck/ Follow-Up	106	31%
2	Lab Ordered by a miCare Provider	74	21%
3	Regular Visit, 1-2 Issues/Medications	52	15%
4	Sick/Urgent	33	10%
5	Chronic Disease Mgmt	18	5%
6	1st Clinic Visit	17	5%
7	Med Pick Up Pt Assist Program	15	4%
8	Hospital Follow-up	12	3%
9	Lab Ordered by a Non-miCare Provider	6	2%
10	Immunization/Shot	5	1%
11	Physical/Well Exams (Women/Men 18 and over)	4	1%
12	Community Resource	2	1%
12	Regular Visit, 3+ Issues/Medications	2	1%
14	Nurse Visit	1	0%
<b>Overall - Total</b>		<b>347</b>	

Location	Visit Count	% of Total
Onsite	251	72%
Telephone	96	28%
<b>Overall - Total</b>	<b>347</b>	





*[Faint, illegible text, likely a header or title area]*

The data above includes all visits completed by the clinical team including Nurses, Phlebotomy, Nurse Practitioners, and Health Coaches.



**Nurturing Families  
Building Communities**

**The House Next Door**  
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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)



COURTESY • INTEGRITY • ACCOUNTABILITY



February 1, 2022

West Volusia Hospital Authority

### Monthly Enrollment Report

In the month of January there were 240 appointments to assist with new applications and 18 appointments to assist with pended applications from December-January. For a total of 258 Interviews with clients.

200 applications were submitted for verification and enrollment. Of these, 200 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 February 2022 for approval.

Of the 200 that were processed, 173 were approved and 9 were denied. There were 18 pended remaining.

Currently applications are being processed, approved and the client enrolled in 7 business days. Current enrollment with EBMS is taking up to 3-5 days to appear active in system.

Respectfully submitted by Gail Hallmon

# Utilization Reports

**West Volusia Hospital Authority (WVHA) Funding Contracts**

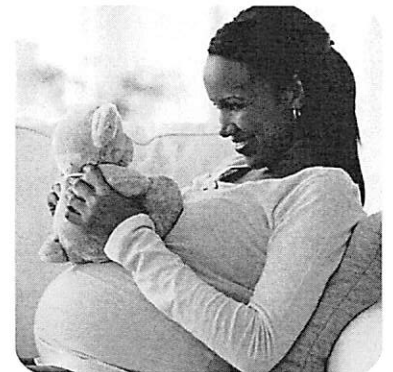
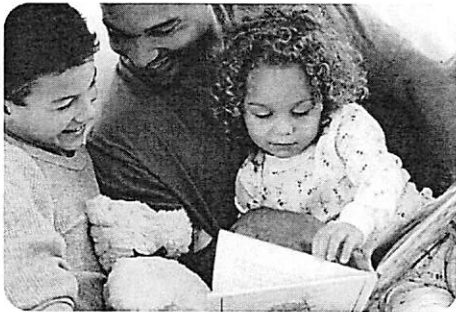
**Fiscal Year: Oct 1, 2021 to Sep 30, 2022**

**Q1: October 1, 2021 to December 31, 2021**

**Prenatal, Post-partum & Infant Access To Health Care Services:**

***#1) Family Services Coordinator***

***#2) Women's Intervention Specialist (WIS)-Neonatal Outreach Specialist (NOS)***



# **UTILIZATION REPORT #1**

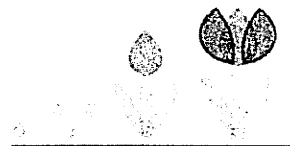
## **WVHA FUNDING AGREEMENT ACCESS TO HEALTH CARE SERVICES FOR**

## **PRENATAL, POST-PARTUM & INFANT BY FAMILY SERVICES COORDINATOR**

**@ FAMILY PLACE DELTONA & OB/GYN OFFICE**



*Strengthening Our Future HERE*



## UTILIZATION REPORT

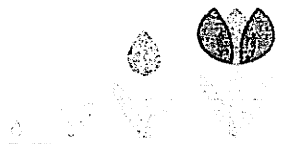
WVHA Funding contract for October 1, 2021 to September 30, 2022

**Total Amount of Contract for Family Services Coordinator = \$ 76,331.00**

### Program Goals:

*The Family Services Coordinator (FSC) to serves to provide assistance in*

- Completing the application for Medicaid Managed Care (MMC), food stamps, and cash assistance through DCF ACCESS,
- Navigating to application sites to obtain the WVHS Health Card,
- Connecting to the WIC program, Healthy Start and other needed services,
- Connecting pregnant, post-partum and interconception women to health care and to parents of children for pediatric care.





# **ANNUAL UTILIZATION REPORT (FSC)**

**Report for Oct 1, 2021 – Sep 30, 2022**

**Q1: October 1, 2021 to December 31, 2021**

<b><u>WVHA FSC Billable Unique Clients</u></b>	<b><u>Number</u></b>
Pregnant	13
Post Partum	12
<u>Infants (0-3 years old)</u>	<u>13</u>
<b>Total</b>	<b>38</b>

<b>WVHA Funding Amount for FSC:</b>	<b>\$76,331.00</b>
-------------------------------------	--------------------



# **ANNUAL UTILIZATION REPORT (FSC)**

## **Report for Oct 1, 2021 – Sep 30, 2022 – Q1**

- DCF ACCESS COMMUNITY PARTNER located at Deltona City Hall
- VIRTUAL and FACE TO FACE assistance for ACCESS to health and human services
- Computers, internet, printing, scanning, phone and fax machine
- “Warm” Referrals to resources (i.e. HND, NEFHS, Career Source, Early Learning Coalition, 211, Help Me Grow, etc.)
- Healthy Start & Healthy Families program staff co-located on-site
- The Healthy Start Coalition of Flagler/Volusia counties received 736 referrals for residents of West Volusia and successfully contacted and completed Initial Intakes on 502 cases.

### **FAMILY PLACE DELTONA FSC PARTICIPANT NEEDS SUMMARY**

***Time Period: Oct 1, 2021 – Sept 31, 2021 – Q1***

- **38** Finding Health Insurance (Medicaid/ACA/WVHA Card)
- **25** Access to Prenatal Care/Family Planning/Primary Care
- **13** Access to Pediatric Care/Primary Care

# **UTILIZATION REPORT #2**

## **WVHA FUNDING AGREEMENT ACCESS TO HEALTH CARE SERVICES FOR**

## **PRENATAL, POST-PARTUM & INFANT BY WOMEN'S INTERVENTION SPECIALIST (WIS)/ NEONATAL OUTREACH SPECIALIST (NOS) SERVING WEST VOLUSIA RESIDENTS**





## UTILIZATION REPORT

WVHA Funding contract for October 1, 2021 to September 30, 2022

**Total Amount of Contract for WIS/NOS Services = \$ 81,560.00**

### Program Goals:

*The Women's Intervention Specialist (WIS)-Neonatal Outreach Specialist (NOS) provides outreach by*

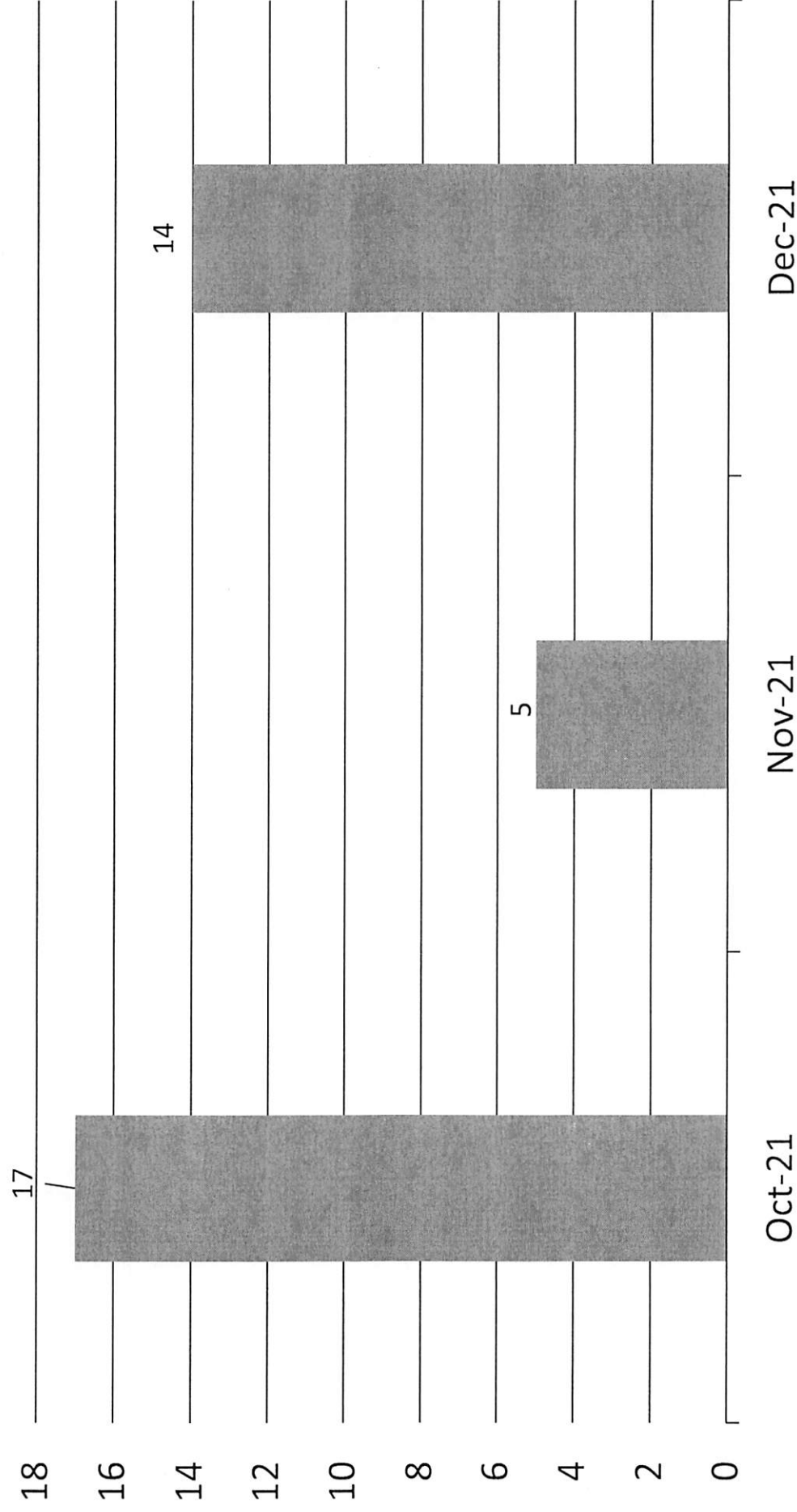
- Contacting pregnant women upon referral to assess service needs,
- Ensuring that infants in the Neonatal Intensive Care Unit at local hospitals have a pediatric medical provider,
- Attempting to engage mothers in the Healthy Start programs
- Encouraging and providing breastfeeding support to mothers
- Providing relevant information about health care options,
- Developing Individualized Plan of Care,
- Contacting and collaborating with relevant health care providers
- Providing immediate referrals to appropriate health care providers.



# FY21-22 WIS/NOS Client Characteristics – Quarter 1

<b>Client Characteristics</b>	<b>Total Clients (FY21-22) Q1</b>
<b>Age</b>	
<b>0-5</b>	<b>31</b>
<b>6-10</b>	<b>0</b>
<b>11-17</b>	<b>2</b>
<b>18-29</b>	<b>24</b>
<b>30-54</b>	<b>10</b>
<b>55-64</b>	<b>0</b>
<b>Not Documented</b>	<b>0</b>
<b>Gender</b>	
<b>Male</b>	<b>9</b>
<b>Female</b>	<b>58</b>
<b>Race</b>	
<b>White</b>	<b>52</b>
<b>Black/African American</b>	<b>12</b>
<b>Other</b>	<b>3</b>
<b>Residence</b>	
<b>Astor 32102</b>	<b>2</b>
<b>DeLand 32720, 32721, 32722, 32723, 32724</b>	<b>21</b>
<b>DeLeon Springs 32130</b>	<b>13</b>
<b>Lake Helen 32744</b>	<b>0</b>
<b>Pierson 32180</b>	<b>0</b>
<b>Seville 32190</b>	<b>0</b>
<b>DeBary 32713, 32753</b>	<b>2</b>
<b>Deltona 32725, 32728, 32738, 32739</b>	<b>17</b>
<b>Orange City 32763, 32774</b>	<b>12</b>
<b>Osteen 32764</b>	<b>0</b>
<b>TOTAL SERVED BY TIME PERIOD</b>	<b>67</b>

# FY21-22 WIS/NOS Referrals to Outreach Services – Quarter 1



## UTILIZATION REPORT

WVHA Funding contract for October 1, 2021 to September 30, 2022

**Total Amount of Contract for Community Health Nurse (CHN) = \$ 50,000.00**

**Program Goal:** Provide community health nursing services to women of childbearing age (15-44), pregnant women, postpartum women, and families with young children (0-3) in targeted West Volusia communities through a designated RN position.

- Contacting pregnant women upon referral to assess service needs,
- Ensuring that infants in the Neonatal Intensive Care Unit at local hospitals have a pediatric medical provider,
- Encouraging and providing breastfeeding support to mothers
- Providing relevant information about health care options,
- Developing Individualized Plan of Care,
- Contacting and collaborating with relevant health care providers
- Providing immediate referrals to appropriate health care providers.

**Status:** CHN hired on November 8, 2021, current caseload of four cases





# Related Activities



- Coordination with Dr. Rawji for clinic support through identification and coordination of services
- Outreach and coordination with to delivery hospitals with Level II & III NICU's
- Participation in the Substance Exposed Newborn Task Force
- Coordination with Department of Children and Families in the development of a Safe Plan of Care in accordance with the CARA Federal Legislation and DCF Operational Procedure 170-8.
- Coordination with other WVHA partners to ensure collaboration with other related services for HIV, legal support, medical care, mental health services, and health education
- Participation in the West Volusia Hospital Collaborative Meeting and coordination with order WVHA funded agencies
- Participation in the Florida Perinatal Quality Collaborative to promote successful outcomes for these very high-risk women and infants. (MORE – Maternal Opioid Reduction Effort)
- Coordination with medical providers for detox for pregnant and post partum women.
- Participation in statewide maternal and child health collaborative to better coordinate services

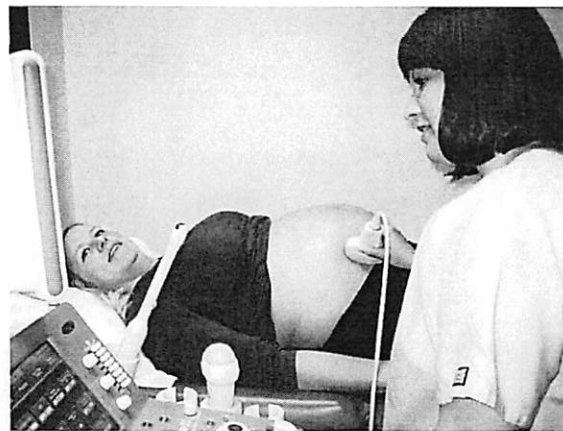


# Healthy Start

*Coalition of Flagler & Volusia Counties, Inc.*

*Strengthening Our Future*

Working together to keep moms, babies and families safe, healthy, and happy for a **STRONG** future!







February 17, 2022

To the Board of Commissioners,  
West Volusia Hospital Authority:

We have audited the financial statements of West Volusia Hospital Authority (the Authority) as of and for the year ended September 30, 2021, and have issued our report thereon dated February 17, 2022. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated March 3, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding our recommendations during our audit, if any, in a separate report to you dated February 17, 2022.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, other individuals in our firm, and our firm have complied with all relevant ethical requirements regarding independence.

**Qualitative Aspects of the Entity's Significant Accounting Practices**

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended September 30, 2021. No matters have come to our

attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of useful lives for depreciation and amortization, which is based on past history. We evaluated the key factors and assumptions used to develop the useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the workers' compensation claims payable, which is based on an actuarial analysis performed in 2003 and management's estimate of future costs. We evaluated the key factors and assumptions used to develop the estimated liability in determining that it is reasonable in relation to the financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Authority's financial statements relate to:

The disclosure of accrued workers' compensation claims in Note 6 to the financial statements discusses the future estimated payments on one outstanding workers' compensation claim.

#### **Significant Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements. Listed below are uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

- None noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No such misstatements were noted.



### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated February 17, 2022.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings or Issues**

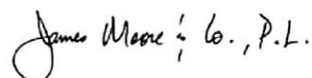
In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

### **Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the Board of Commissioners and management of the West Volusia Hospital Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



JAMES MOORE & CO., P.L.

**WEST VOLUSIA HOSPITAL AUTHORITY**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**SEPTEMBER 30, 2021**

Draft

**WEST VOLUSIA HOSPITAL AUTHORITY  
FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Commissioners,  
West Volusia Hospital Authority:

### **Report on the Financial Statements**

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, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

The Authority's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and major fund of Authority as of September 30, 2021, 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.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of healthcare and other expenditures is presented for purposes of additional analysis and is not a required part of the 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. Such 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.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2022, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

*James Moore & Co., P.L.*

Daytona Beach, Florida  
February 17, 2022

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**An Independent Special District**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Year Ended September 30, 2021**

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, 2021. 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 \$20,234,963 at the close of the fiscal year.
- As a result of the current year's operations, the Authority's net position increased \$2,477,926 from the last fiscal year. The Authority's cash and cash equivalents increased \$2,138,544 from the previous year. Accounts payable at year end decreased by \$429,185 due to a change in the Authority's position on Medicaid liability.
- Investment income is extremely low due to historically low interest rates. The Authority is keeping most of its funds in a money market account in an effort to maximize earnings, while protecting the Authority assets. Interest income decreased by \$94,166 due to a decrease in interest rates.
- Healthcare expenditures decreased by \$801,536 due to fewer medical visits in 2021. 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.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**An Independent Special District**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended September 30, 2021**

**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.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
An Independent Special District

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
Year Ended September 30, 2021

**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 \$20,234,963 which is an increase from the preceding year of \$2,477,926.

	<u>2021</u>	<u>2020</u>
Assets:		
Current assets	\$20,864,199	\$18,711,849
Capital assets, net	554,173	526,156
Prepaid items and deposits	<u>2,000</u>	<u>133,626</u>
Total Assets	<u>21,420,372</u>	<u>19,371,631</u>
Liabilities:		
Current liabilities	977,409	1,406,594
Workers' Compensation Claims payable	<u>208,000</u>	<u>208,000</u>
Total Liabilities	<u>1,185,409</u>	<u>1,614,594</u>
Net position:		
Invested in capital assets	554,173	526,156
Unrestricted	<u>19,680,790</u>	<u>17,230,881</u>
Total Net position	<u>\$20,234,963</u>	<u>\$17,757,037</u>



**WEST VOLUSIA HOSPITAL AUTHORITY**  
An Independent Special District

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended September 30, 2021**

**Statement of Activities**

The Statement of Revenues, Expenditures and Changes in Fund Balance present 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.

	2021	2020
Ad valorem taxes	\$ 17,078,881	\$ 19,484,807
Investment income	39,488	133,654
Rental income	-0-	65,064
Other income	79,553	19,209
Total revenue	<u>17,197,922</u>	<u>19,702,734</u>
Healthcare expenditures	14,677,155	15,478,691
Depreciation	42,841	28,217
Total Expenses	<u>14,719,996</u>	<u>15,506,908</u>
Change in net position	2,477,926	4,195,826
Net position - beginning	<u>17,757,037</u>	<u>13,561,211</u>
Net position - ending	<u>\$20,234,963</u>	<u>\$17,757,037</u>

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**An Independent Special District**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended September 30, 2021**

**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, 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. While enrollment increased, medical visits decreased. The decrease in medical visits is 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. It is anticipated that as the Covid-19 pandemic subsides, health card members will be more willing to visit medical facilities and the demand for services will 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. Beginning on October 1, 2020, the Authority changed primary care providers by establishing third-party managed clinics for only the health card members. These clinics are expected to be able to streamline medical care, provide more comprehensive care, and reduce costs. For the September 30, 2022 fiscal year, the Board set its final millage rate at 1.4073 mills which equal to 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 Eileen Long, West Volusia Hospital Authority, 1006 N. Woodland Blvd., DeLand, Florida 32720.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**BALANCE SHEET / STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$20,761,901	\$ -	\$20,761,901
Taxes receivable	102,298	-	102,298
Prepaid items and deposits	2,000	-	2,000
Property and equipment, net	-	554,173	554,173
<b>Total Assets</b>	<u>\$ 20,866,199</u>	<u>\$ 554,173</u>	<u>\$ 21,420,372</u>
<b><u>LIABILITIES</u></b>			
Accounts payable and accrued expenses	\$ 977,409	\$ -	\$ 977,409
Workers' compensation claims payable	-	208,000	208,000
<b>Total Liabilities</b>	<u>\$ 977,409</u>	<u>\$ 208,000</u>	<u>\$ 1,185,409</u>
<b><u>DEFERRED INFLOWS</u></b>			
Unavailable revenue - taxes receivable	<u>\$ 91,293</u>	<u>\$ (91,293)</u>	<u>\$ -</u>
<b><u>FUND BALANCE / NET POSITION</u></b>			
Fund balance:			
Nonspendable:			
Prepaid items and deposits	\$ 2,000	\$ (2,000)	\$ -
Assigned			
Subsequent year's budget	1,177,700	(1,177,700)	-
Unassigned	18,617,797	(18,617,797)	-
Net position:			
Investment in capital assets	-	554,173	554,173
Unrestricted	-	19,680,790	19,680,790
<b>Total Fund Balance / Net Position</b>	<u>\$ 19,797,497</u>	<u>\$ 437,466</u>	<u>\$ 20,234,963</u>

The accompanying notes to financial statements  
are an integral part of these statements.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE / STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>			
Ad valorem taxes	\$ 17,072,528	\$ 6,353	\$ 17,078,881
Interest income	39,488	-	39,488
Miscellaneous	79,553	-	79,553
Total revenues	<u>17,191,569</u>	<u>6,353</u>	<u>17,197,922</u>
<b>Expenditures / expenses</b>			
Healthcare and other	14,677,155	-	14,677,155
Capital outlay	70,858	(70,858)	-
Depreciation	-	42,841	42,841
Total expenditures / expenses	<u>14,748,013</u>	<u>(28,017)</u>	<u>14,719,996</u>
<b>Net change in fund balance / net position</b>	<u>2,443,556</u>	<u>34,370</u>	<u>2,477,926</u>
<b>Fund balance / net position, beginning of year</b>	17,353,941	403,096	17,757,037
<b>Fund balance / net position, end of year</b>	<u>\$ 19,797,497</u>	<u>\$ 437,466</u>	<u>\$ 20,234,963</u>

The accompanying notes to financial statements  
are an integral part of these statements.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Ad valorem taxes	\$ 16,431,158	\$ 16,431,158	\$ 17,072,528	\$ 641,370
Interest income	135,000	135,000	39,488	(95,512)
Miscellaneous	-	-	79,553	79,553
Total revenues	<u>16,566,158</u>	<u>16,566,158</u>	<u>17,191,569</u>	<u>625,411</u>
<b>Expenditures</b>				
Healthcare	14,905,970	14,905,970	12,745,523	2,160,447
Other	<u>3,660,188</u>	<u>3,660,188</u>	<u>2,002,490</u>	<u>1,657,698</u>
Total expenditures	<u>18,566,158</u>	<u>18,566,158</u>	<u>14,748,013</u>	<u>3,818,145</u>
<b>Net change in fund balance</b>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>2,443,556</u>	<u>4,443,556</u>
<b>Fund balance, beginning of year</b>	17,353,941	17,353,941	17,353,941	-
<b>Fund balance, end of year</b>	<u>\$ 15,353,941</u>	<u>\$ 15,353,941</u>	<u>\$ 19,797,497</u>	<u>\$ 4,443,556</u>

The accompanying notes to financial statements  
are an integral part of this statement.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(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, 2021**

(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) **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 \$500. 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.

(g) **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. Currently, the one item in this category is unavailable revenues, which will be recognized as inflows of resources in the period that the amounts become available.

(h) **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.

(i) **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, 2021**

(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**—Included with the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. These differences, including the recording of the Authority's capital assets and long-term workers' compensation claims liability, and various equity reclassifications, are outlined in the "Adjustments" column on the balance sheet / statement of net position.

(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**—Included with the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are included in the "Adjustments" column on the statement of revenues, expenditures, and changes in fund balance / statement of activities and consist of depreciation expense for the year and the full change in available taxes receivable.

(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, 2021, 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

<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, 2021**

**(4) Deposits and Investments:**

At September 30, 2021, the carrying amount of the Authority's cash on deposit in its bank accounts was \$20,761,901 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.

**(5) Capital Assets:**

Changes in the Authority's capital assets for the years ended September 30, 2021, were as follows:

	Balance October 1, 2020	Increases	Decreases	Balance September 30, 2021
Capital assets not being depreciated:				
Land	\$ 145,000	\$ -	\$ -	\$ 145,000
Total capital assets not being depreciated	145,000	-	-	145,000
Capital assets being depreciated:				
Machinery and equipment	17,618	36,357	-	53,975
Buildings	772,848	34,501	-	807,349
Accumulated depreciation	(409,310)	(42,841)	-	(452,151)
Total capital assets being depreciated, net	381,156	28,017	-	409,173
<b>Capital Assets, net</b>	<b>\$ 526,156</b>	<b>\$ 28,017</b>	<b>\$ -</b>	<b>\$ 554,173</b>

Depreciation expense for the year ended September 30, 2021, was \$42,841.

**(6) Accrued Workers' Compensation Claims:**

The Authority has responsibility for workers' compensation claims arising from the period that certain hospitals were under its control, and has accrued \$208,000 for the purpose of paying settlements. The amount accrued and represents the recommended reserve for future payments on open claims. Management has performed a detailed analysis of past claim costs, claimant life expectancy, and expected future costs in determining the estimate and considers the reserve, which is for one outstanding claim, to be adequate. This balance has not changed from the previous fiscal year.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(7) 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.

During the year ended September 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Authority as of February 17, 2022, management believes that a material impact on the Authority's financial position and results of future operations is reasonably possible.

**(8) New Accounting Pronouncements:**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial statements. Many of these standards have been deemed to have no impact on the Authority and have been considered to be early-implemented. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the financial statements:

- (a) GASB issued Statement No. 87, *Leases*, in June 2017. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.

**WEST VOLUSIA HOSPITAL AUTHORITY**  
**SCHEDULE OF HEALTHCARE AND OTHER EXPENDITURES**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>Expenditures</b>		
Healthcare expenditures		
Baker Act, substance abuse and mental health programs	\$ 1,106,373	\$ 1,164,403
Hospital indigent care reimbursements	2,186,225	3,771,176
Hospital - physicians services	-	210,717
Health Care Responsibility Act reimbursements	74,277	272,620
KidCare outreach	69,973	42,974
Medicaid reimbursements	1,884,172	2,467,478
Pharmacy program	-	790,461
Primary care and pharmacy services	3,717,976	484,386
Primary care and dental program	165,245	847,627
Specialty care program	3,252,255	3,118,665
HIV outreach	289,027	328,709
Total healthcare expenditures	<u>12,745,523</u>	<u>13,499,216</u>
Other expenditures		
General and administrative	62,959	71,152
Marketing and advertising	5,419	4,133
Third-party administration	524,944	527,301
Eligibility and enrollment oversight	435,260	430,500
Legal	73,530	88,667
Plant and maintenance	20,631	4,001
Professional and accounting fees	74,701	63,623
Tax increment fees - City of DeLand	90,172	90,813
Tax collector and appraiser fees	629,636	683,625
Miscellaneous	14,380	15,660
Capital outlay	70,858	17,366
Total other expenditures	<u>2,002,490</u>	<u>1,996,841</u>
<b>Total expenditures</b>	<u><u>\$ 14,748,013</u></u>	<u><u>\$ 15,496,057</u></u>

See accompanying 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, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 17, 2022

***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.

Daytona Beach, Florida  
February 17, 2022

*James Moore & Co., P.L.*



**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, 2021, and have issued our report thereon dated February 17, 2022.

**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 February 17, 2022, 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: -0-.
- 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: \$-0-.
- 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.

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 mileage rate or rates imposed by the district: 1.5035.
- b. The total amount of ad valorem taxes collected by or on behalf of the district: \$17,072,528.
- 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.

Daytona Beach, Florida  
February 17, 2022

*James Moore, Jr., P.L.*





## INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

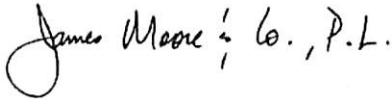
To the Board of Commissioners,  
West Volusia Hospital Authority:

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, 2021. 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, 2021, 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, 2021.

Daytona Beach, Florida  
February 17, 2022

James Moore & Co., P.L.



# Dreggors, Rigsby & Teal, P.A.

## *Advisors for Life*

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February 17, 2022

West Volusia Hospital Authority  
Board of Commissioners  
1006 N. Woodland Blvd.  
PO Box 940  
DeLand, FL 32721

This representation letter is provided in connection with your audit of the financial statements of West Volusia Hospital Authority (the Authority) as of September 30, 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the Authority in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of February 17, 2022:

### Financial Statements

1. The financial statements were prepared in accordance with U.S. GAAP.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. There have been no related party transactions.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

MEMBERS

11. There is no summary of unrecorded misstatements shown in an attached schedule since all adjustments proposed by the auditor, material and immaterial, have been recorded.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. The policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances, if any, have been properly classified and reported.
19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. Accrued workers' compensation claims have been properly reserved for and the amount recorded is adequate given the circumstances.
24. With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect the Authority's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
25. We intend to defend our position that the Authority should not be subject to the County's Medicaid Match Allocation assessment, since the Authority receives no Medicaid funds. We have obtained legal representation in regards to this matter, and have articulated reasons why the Authority should not be subject to the County's assessment. Due to the uncertainty of this matter, no amount for liability accrual is required to be reported, and no such amount has been reported, in the financial statements for the year ended September 30, 2021.

#### **Information Provided**

26. We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the Authority referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and

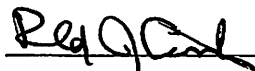
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - The Board of Commissioners of the West Volusia Hospital Authority
  - Employees (if any, whether current or former), contractors, and/or others who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- 30. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 31. Except as disclosed to you, we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- 32. We have disclosed to you the identity of the entity's related parties. There have been no related party transactions.
- 33. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 34. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 35. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
- 36. We have disclosed to you all significant estimates and material concentrations known to us that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- 37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- 38. Except as disclosed to you, we have no knowledge of:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
- 39. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 41. In order to provide oversight of the financial statement preparation services at an appropriate level, we have established effective review policies and procedures including the performance of the following functions:
  - Reconcile general ledger amounts to the draft financial statements utilizing grouping schedules to be provided by JMCO.
  - Review all supporting documentation and explanations for journal entries proposed and approve the entries.

- Review the adequacy of financial statement disclosures by completing a disclosure checklist.
  - Review and approve schedules and calculations supporting amounts included in the notes to the financial statements.
  - Apply analytic procedures to the draft financial statements.
  - Perform other procedures as considered necessary by us.
42. In regards to the financial statement preparation assistance services performed by you, we have:
- Made all management decisions and performed all management functions.
  - Designated a management-level individual with suitable skill, knowledge, or experience to oversee the services.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.
  - Established and maintained internal controls, including monitoring ongoing activities.

**Section 218.415, Florida Statutes, *Local Government Investment Policies***

We confirm, to the best of our knowledge and belief, the following representations made to you during your examination engagement:

- 43. We are responsible for complying with Section 218.415, Florida Statutes, *Local Government Investment Policies*.
- 44. We are responsible for selecting the criteria and have selected the following: Section 218.415, Florida Statutes, *Local Government Investment Policies*.
- 45. We have determined that the criteria are suitable and appropriate for our purposes.
- 46. We are responsible for establishing and maintaining effective internal control over compliance.
- 47. We assert that the Authority is in compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* for the year ended September 30, 2021.
- 48. There is no known noncompliance.
- 49. There has been no correspondence or other communications we have received from regulatory authorities, internal auditors, and other practitioners regarding possible noncompliance with the specified requirements.
- 50. We have made available to you all records and documentation applicable to compliance with the specified requirements.
- 51. There is no known noncompliance that has occurred subsequent to through the date of this letter that would affect the presentation of the Section 218.415, Florida Statutes, *Local Government Investment Policies*, or your report.
- 52. We represent that your report will be available for general use.



Dreggors, Rigsby & Teal, P.A.



# West Volusia Hospital Authority

February 17, 2022

James Moore & Co., P.L.  
121 Executive Circle  
Daytona Beach, Florida 32114

This representation letter is provided in connection with your audit of the financial statements of West Volusia Hospital Authority (the Authority) as of September 30, 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the Authority in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of February 17, 2022:

## Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 3, 2021, for the preparation and fair presentation of the financial statements of the Authority referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the Authority and to the financial statements as a whole.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
13. All funds and activities are properly classified.

14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances, if any, have been properly classified and reported.
19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. With respect to the supplementary information accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
  - When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.
  - We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
  - We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.
24. With respect to the required supplementary information accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - The methods of measurement or presentation have not changed from those used in the prior period.

- We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- 25. Accrued workers' compensation claims have been properly reserved for and the amount recorded is adequate given the circumstances.
- 26. We intend to defend our position that the Authority should not be subject to the County's Medicaid Match Allocation assessment, since the Authority receives no Medicaid funds. We have obtained legal representation in regards to this matter, and have articulated reasons why the Authority should not be subject to the County's assessment. Due to the uncertainty of this matter, no amount for liability accrual is required to be reported, and no such amount has been reported, in the financial statements for the year ended September 30, 2021.
- 27. With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect the Authority's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

#### **Information Provided**

- 28. We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the Authority referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 29. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 30. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 31. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- 32. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - The Board of Commissioners of the West Volusia Hospital Authority
  - Employees (if any, whether current or former), contractors, and/or others who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- 33. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 34. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- 35. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- 36. We have disclosed to you any communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 37. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.



38. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
39. We have disclosed to you all significant estimates and material concentrations known to the Authority that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
40. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
41. There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
42. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
43. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
44. In order to provide oversight of the financial statement preparation services at an appropriate level, we have established effective review policies and procedures including the performance of the following functions:
  - Reconcile general ledger amounts to the draft financial statements utilizing grouping schedules to be provided by you.
  - Review all supporting documentation and explanations for journal entries you proposed and approve the entries.
  - Review the adequacy of financial statement disclosures by completing a disclosure checklist.
  - Review and approve schedules and calculations supporting amounts included in the notes to the financial statements.
  - Apply analytic procedures to the draft financial statements.
  - Perform other procedures as considered necessary by us
45. In regards to the financial statement preparation assistance services performed by you, we have:
  - Made all management decisions and performed all management functions.
  - Designated a management-level individual (Ronald Cantlay, Dreggors, Rigsby, & Teal) with suitable skill, knowledge, or experience to oversee the services.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.
  - Established and maintained internal controls, including monitoring ongoing activities.
46. During the year ended September 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Authority as of February 17, 2022, management believes that a material impact on the entity's net position and results of future operations is reasonably possible.

**Section 218.415, Florida Statutes, *Local Government Investment Policies***

We confirm, to the best of our knowledge and belief, the following representations made to you during your examination engagement:

47. We are responsible for complying with Section 218.415, Florida Statutes, *Local Government Investment Policies*.
48. We are responsible for selecting the criteria and have selected the following: Section 218.415, Florida Statutes, *Local Government Investment Policies*.
49. We have determined that the criteria are suitable and appropriate for our purposes.
50. We are responsible for establishing and maintaining effective internal control over compliance.
51. We assert that the Authority is in compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* for the year ended September 30, 2021.
52. We have communicated and disclosed to you all known noncompliance.
53. We have communicated and disclosed to you all correspondence or other communications we have received from regulatory authorities, internal auditors, and other practitioners regarding possible noncompliance with the specified requirements.
54. We have made available to you all records and documentation applicable to compliance with the specified requirements.
55. To the best of our knowledge and belief, we have disclosed to you all known noncompliance that has occurred subsequent to through the date of this letter that would affect the presentation of the Section 218.415, Florida Statutes, *Local Government Investment Policies*, or your report.
56. We represent that your report will be available for general use.

Signed: \_\_\_\_\_

Chair, Board of Commissioners

Signed:  \_\_\_\_\_

Ronald Cantlay, Partner, Dreggors, Rigsby & Teal

# Communication

Cross Cultures

Major Source: PeaceCorp Cross-Cultural  
workbook

# Direct VS. Indirect

- Indirect/High Context
  - More homogenous
  - More collective
  - Situational
  - More implicit, less words, more non-verbal
- Direct/ Low context
  - More heterogeneous
  - More individualist
  - Explicit, more verbal, and more literal

# Let's practice

## Direct or Indirect

\_\_\_\_\_ People are reluctant to say no.

\_\_\_\_\_ You have to read between the lines.

\_\_\_\_\_ It's best to tell it like it is.

\_\_\_\_\_ It's okay to disagree with your boss at a meeting.

\_\_\_\_\_ "Yes" means yes.

\_\_\_\_\_ People tell you what they think you want to hear.

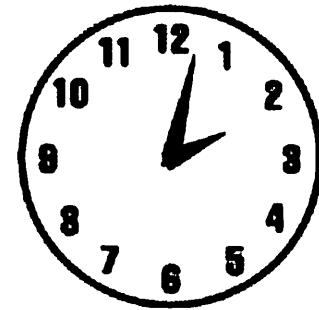
\_\_\_\_\_ It's not necessary to read between the lines.

	<b>Low-Context</b>	<b>High-Context</b>
<b>Example Countries</b>	US, UK, Canada, Germany, Denmark, Norway	Japan, China, Egypt, Saudi Arabia, France, Italy, Spain
<b>Business Outlook</b>	<b>Competitive</b>	<b>Cooperative</b>
<b>Work Ethic</b>	<b>Task-oriented</b>	<b>Relationship-oriented</b>
<b>Work Style</b>	<b>Individualistic</b>	<b>Team-oriented</b>
<b>Employee Desires</b>	<b>Individual achievement</b>	<b>Team achievement</b>
<b>Relationships</b>	<b>Many, looser, short-term</b>	<b>Fewer, tighter, long-term</b>
<b>Decision Process</b>	<b>Logical, linear, rule-oriented</b>	<b>Intuitive, relational</b>
<b>Communication</b>	<b>Verbal over Non-verbal</b>	<b>Non-verbal over Verbal</b>
<b>Planning Horizons</b>	<b>More explicit, written, formal</b>	<b>More implicit, oral, informal</b>
<b>Sense of Time</b>	<b>Present/Future-oriented</b>	<b>Deep respect for the past</b>
<b>View of Change</b>	<b>Change over tradition</b>	<b>Tradition over change</b>
<b>Knowledge</b>	<b>Explicit, conscious</b>	<b>Implicit, not fully conscious</b>
<b>Learning</b>	<b>Knowledge is transferable (above the waterline)</b>	<b>Knowledge is situational (below the waterline)</b>

# The concept of time

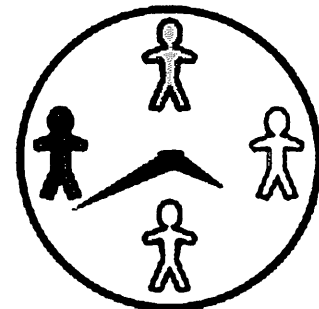
- **Monochronic**

- Time is the given and people are the variable.
- The needs of people are adjusted to suit the schedules, deadlines, etc. Time



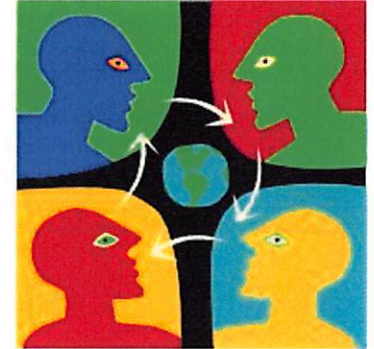
- **Polychronic—**

- Time is the servant and tool of people.
- Time is adjusted to suit the needs of people.
- More time is always available, and you are never too busy.
- It's not necessary to finish one thing before starting another



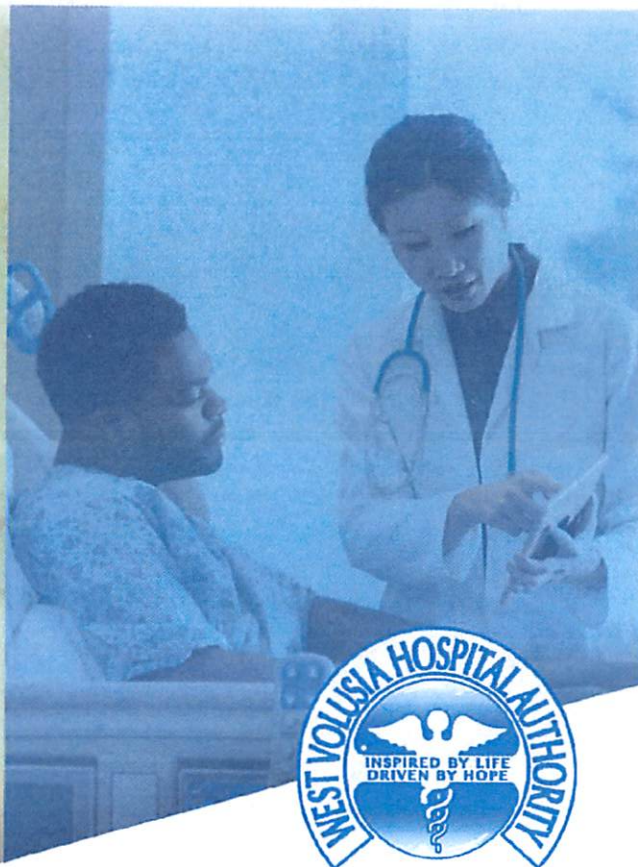
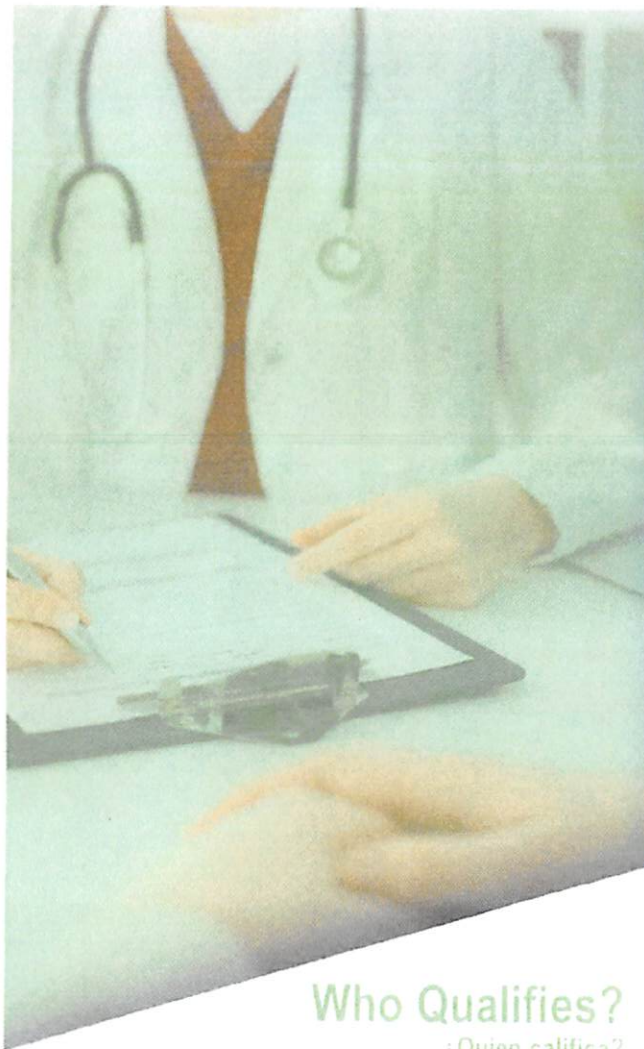


# Intercultural Communication Competence



- Are you a competent communicator?
  - the competent communicator is the person who can convey a sense of communication, appropriateness, and effectiveness in diverse cultural contexts.(World Bank)
  - the ability to tolerate high levels of uncertainty
  - open-mindedness, sensitivity, adaptability
  - flexibility





## Who Qualifies? ¿Quien califica?

### Do you qualify?

- Live in West Volusia for at least three months (one month for homeless).
- Income below, equal or up to 150% of the Federal Poverty Level Guidelines for your family size.

### ¿Es usted Calificas?

- Vive en West Volusia durante al menos tres meses (un mes para los sin hogar)
- Ingresos inferiores, iguales o de hasta el 150% del Nivel federal de pobreza Directrices para el tamaño de su familia.

*The WVHA does not directly own or manage any hospital or clinic. It provides funding to hospitals and not-for-profit agencies to support health care for eligible low-income residents of the taxing district.*

*WVHA no posee directamente o administra cualquier hospital o clinica. Proporciona fondos a hospitales y sin fines de lucro organismos de apoyo a la salud de los residentes de bajos ingresos del distrito impositivo.*

P.O. BOX 940  
1006 N. Woodland Blvd.  
DeLand, FL 32721-0940  
386.734.9441

[WESTVOLUSIAHOSPITALAUTHORITY.ORG](http://WESTVOLUSIAHOSPITALAUTHORITY.ORG)

# HEALTH CARD PROGRAM

TARJETA DE SALUD PROGRAMA

*INSPIRED BY LIFE, DRIVEN BY HOPE.*



## Locations to Apply for Health Card:

*Lugares para solicitar tarjeta de salud:*

### The House Next Door

840 Deltona Blvd., Suite K  
Deltona, FL 32725  
P: 386.860.1776  
F: 386.860.6006  
(By Appointment Only)

### The House Next Door - Mondays Only

#### Florida Farm Workers Association

111 Fountain Drive  
Pierson, FL 32180  
P: 386.749.9826  
(Monday Only 12pm - 5pm Walk-Ins)

### The House Next Door

804 N. Woodland Blvd.  
DeLand, FL 32720  
P: 386.734.6691  
ext. 109 or 122  
F: 386.734.0252  
(By Appointment Only)

### Rising Against All Odds

312 S. Woodland Blvd.  
DeLand, FL 32720  
P: 386-202-4209  
F: 386-279-7764

## Why the WVHA Health Card?

*¿Por qué la Tarjeta Sanitaria WVHA?*



### Six Months of:

- \$4 Clinic Visits
- \$1 Prescription Medicines
- \$10 Emergency Room visits
- \$6 Specialist Visits

### Seis meses a partir de:

- \$4 visitas a la clínica
- \$1 Prescripción Medicamentos
- \$10 Visitas a la sala de emergencias
- \$6 Visitas Especializadas

## How to get the WVHA Health Card

*Cómo obtener el WVHA Tarjeta de Salud*

### Complete an application and provide the following documents:

- Proof of Residency
- State Identification
- Proof of Income/Assets
- Proof of Medicaid Application or Medicaid Application Denial Letter
- Proof of Affordable Care Act ([healthcare.gov](http://healthcare.gov)) Application

### Completar una solicitud y presentar los siguientes documentos:

- Comprobante de residencia
- Identificación del estado
- Prueba de Ingresos/Activos
- Prueba de Medicaid Solicitud o Medicaid Carta de denegación de aplicación
- Prueba de la Ley del Cuidado de Salud a Bajo Precio ([healthcare.gov](http://healthcare.gov)) Solicitud



**INSPIRED BY LIFE, DRIVEN BY HOPE.**

APPLY AT ABOVE LOCATIONS: [WESTVOLUSIAHOSPITALAUTHORITY.ORG](http://WESTVOLUSIAHOSPITALAUTHORITY.ORG)

<b>FORM 1</b>	<b>STATEMENT OF FINANCIAL INTERESTS</b>	<b>2021</b>	
Please print or type your name, mailing address, agency name, and position below:		<b>FOR OFFICE USE ONLY:</b>	
LAST NAME -- FIRST NAME -- MIDDLE NAME :			
MAILING ADDRESS :			
CITY : ZIP : COUNTY :			
NAME OF AGENCY :			
NAME OF OFFICE OR POSITION HELD OR SOUGHT :			
CHECK ONLY IF <input type="checkbox"/> CANDIDATE OR <input type="checkbox"/> NEW EMPLOYEE OR APPOINTEE			
<b>**** THIS SECTION <u>MUST</u> BE COMPLETED ****</b>			
<b>DISCLOSURE PERIOD:</b> THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2021.			
<b>MANNER OF CALCULATING REPORTABLE INTERESTS:</b> FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING ( <b>must check one</b> ):			
<input type="checkbox"/> <b>COMPARATIVE (PERCENTAGE) THRESHOLDS</b> <u>OR</u> <input type="checkbox"/> <b>DOLLAR VALUE THRESHOLDS</b>			
<b>PART A -- PRIMARY SOURCES OF INCOME</b> [Major sources of income to the reporting person - See instructions] (If you have nothing to report, write "none" or "n/a")			
NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY	
<b>PART B -- SECONDARY SOURCES OF INCOME</b> [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions] (If you have nothing to report, write "none" or "n/a")			
NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
<b>PART C -- REAL PROPERTY</b> [Land, buildings owned by the reporting person - See instructions] (If you have nothing to report, write "none" or "n/a")		You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.  <b>FILING INSTRUCTIONS</b> for when and where to file this form are located at the bottom of page 2.  <b>INSTRUCTIONS</b> on who must file this form and how to fill it out begin on page 3..	

<b>PART D — INTANGIBLE PERSONAL PROPERTY</b> [Stocks, bonds, certificates of deposit, etc. - See instructions] (If you have nothing to report, write "none" or "n/a")				
TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES			
<b>PART E — LIABILITIES</b> [Major debts - See instructions] (If you have nothing to report, write "none" or "n/a")				
NAME OF CREDITOR	ADDRESS OF CREDITOR			
<b>PART F — INTERESTS IN SPECIFIED BUSINESSES</b> [Ownership or positions in certain types of businesses - See instructions] (If you have nothing to report, write "none" or "n/a")				
	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2		
NAME OF BUSINESS ENTITY				
ADDRESS OF BUSINESS ENTITY				
PRINCIPAL BUSINESS ACTIVITY				
POSITION HELD WITH ENTITY				
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS				
NATURE OF MY OWNERSHIP INTEREST				
<b>PART G — TRAINING</b> For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.				
<input type="checkbox"/> <b>I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.</b>				
IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE <input type="checkbox"/>				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p style="text-align: center;"><b><u>SIGNATURE OF FILER:</u></b></p> <p><b>Signature:</b></p> <p>_____</p> <p><b>Date Signed:</b></p> <p>_____</p> </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p style="text-align: center;"><b><u>CPA or ATTORNEY SIGNATURE ONLY</u></b></p> <p>If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:</p> <p>I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.</p> <p>CPA/Attorney Signature: _____</p> <p>Date Signed: _____</p> </td> </tr> </table>			<p style="text-align: center;"><b><u>SIGNATURE OF FILER:</u></b></p> <p><b>Signature:</b></p> <p>_____</p> <p><b>Date Signed:</b></p> <p>_____</p>	<p style="text-align: center;"><b><u>CPA or ATTORNEY SIGNATURE ONLY</u></b></p> <p>If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:</p> <p>I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.</p> <p>CPA/Attorney Signature: _____</p> <p>Date Signed: _____</p>
<p style="text-align: center;"><b><u>SIGNATURE OF FILER:</u></b></p> <p><b>Signature:</b></p> <p>_____</p> <p><b>Date Signed:</b></p> <p>_____</p>	<p style="text-align: center;"><b><u>CPA or ATTORNEY SIGNATURE ONLY</u></b></p> <p>If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:</p> <p>I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.</p> <p>CPA/Attorney Signature: _____</p> <p>Date Signed: _____</p>			
<p><b><u>FILING INSTRUCTIONS:</u></b></p> <p>If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.</p> <p><b>Local officers/employees</b> file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. <u>Do not email your form to the Commission on Ethics. it will be returned.</u></p> <p><b>State officers or specified state employees</b> who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. <u>Do not file by both mail and email. Choose only one filing method.</u> Form 6s will not be accepted via email.</p> <p><b>Candidates</b> file this form together with their filing papers.</p> <p><b>MULTIPLE FILING UNNECESSARY:</b> A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.</p> <p><b>WHEN TO FILE:</b> <i>Initially</i>, each local officer/employee, state officer, and specified state employee must file <b>within 30 days</b> of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.</p> <p><b>Candidates</b> must file at the same time they file their qualifying papers.</p> <p><b>Thereafter</b>, file by July 1 following each calendar year in which they hold their positions.</p> <p><b>Finally</b>, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does <u>not</u> relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2021.</p>				



**NOTICE**

**Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]**

**In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]**

**WHO MUST FILE FORM 1:**

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc.; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

**INSTRUCTIONS FOR COMPLETING FORM 1:**

**INTRODUCTORY INFORMATION** (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

**NAME OF AGENCY:** The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

**DISCLOSURE PERIOD:** The "disclosure period" for your report is the calendar year ending December 31, 2021.

**OFFICE OR POSITION HELD OR SOUGHT:** The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

## **MANNER OF CALCULATING REPORTABLE INTEREST**

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

### **IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY**

#### **PART A — PRIMARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

#### **PART B — SECONDARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

#### **PART C — REAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

#### **PART D — INTANGIBLE PERSONAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

**PART E — LIABILITIES**

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

**PART F — INTERESTS IN SPECIFIED BUSINESSES**

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

**PART G — TRAINING CERTIFICATION**

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

## IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

**PART A — PRIMARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

**PART B — SECONDARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.



**Examples:**

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

**PART C — REAL PROPERTY**

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

**PART D — INTANGIBLE PERSONAL PROPERTY**

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

**PART E — LIABILITIES**

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

**PART F — INTERESTS IN SPECIFIED BUSINESSES**

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

**PART G — TRAINING CERTIFICATION**

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.



**Eileen Long**

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**From:** Jennifer Coen <jcoen@westvolusiahospitalauthority.org>  
**Sent:** Monday, February 07, 2022 1:23 PM  
**To:** Ron Cantlay; Eileen Long  
**Subject:** Compliance spreadsheet  
**Attachments:** Draft Site Visit Compliance v3.xlsx

Here is the completed spreadsheet for use by both Commissioners & CAC members. Helps to determine past board actions in terms of non-compliance. Also helps us navigate the bulk of data.

I had feedback provided by Patrick Rogers, CAC member. Please review & let me know if you have any additional suggestions.

I inputted data for 2019 site evaluations up through current. The idea is to update this spreadsheet when new evaluations are completed & also any board action taken on prior non-compliance issues. Do you need board approval on this in order to implement?

Thank you.

--

**Jennifer Coen**

**Commissioner**

**West Volusia Hospital Authority Board of Commissioners**

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## Site Compliance Review of Funded Agencies

Funded Agency	Fiscal Year Ending (FYE) 09-30-21			Fiscal Year Ending (FYE) 09-30-20			Fiscal Year Ending (FYE) 09-30-19		
	Noted Violations	On-Site Visit Completed	Reviewed Board	Noted Violations	On-Site Visit Completed	Reviewed Board	Noted Violations	On-Site Visit Completed	Reviewed Board
<b><u>WVHA CARD Screening Requirement:</u></b>									
Community Legal Services of Mid-Florida (CLSMF)				No	07/16/20	01/21/21			
The Neighborhood Center Healthcare Navigator	Yes	07/15/21	08/19/21	Yes	07/16/20	01/21/21			
Florida Department of Health (FDOH) Dental Services				No	07/16/20	01/21/21			
Healthy Start (HSCFV) Family Services Coordinator	Yes	07/15/21	01/20/22				No	07/18/19	09/26/19
HSCFV Community Health Nursing Services					NEW				
New Hope Human Services Homeless Certification					NEW				
THND HealthCard Program				No	01/16/20	01/21/21			
House Next Door (THND) Therapeutic Services				No	07/16/20	01/21/21			
SMA Residential Beds	No	07/15/21	01/20/22				Yes	07/18/19	09/26/19
SMA Baker Act	Yes	07/15/21	01/20/22				Yes	07/18/19	09/26/19
SMA Homeless Services	No	07/15/21	08/19/21	Yes	07/16/20	01/21/21			
<b><u>RESIDENCY ONLY Screening Requirement:</u></b>									
Hispanic Health Initiative Outreach				No	07/16/20	01/21/21			
HSCFV WIS/NOS	Yes	07/15/21	01/20/22				Yes	07/18/19	09/26/19
Rising Against All Odds HIV/Aids/Outreach	No	07/15/21	01/20/22				Yes	01/17/19	09/26/19
The Neighborhood Center Outreach Program				No	07/16/20	01/21/21			
Halifax Healthy Communities		N/A			N/A			N/A	
RAAO Prescreening		N/A			N/A			N/A	

October 1, 2018 - September 30, 2019

Funded Agencies									OR	Verification	Medicaid	WVHA	Board Action/Notes:
WVHA CARD Screening Requirement:										Income	Denial	Referrals	
Healthy Start (HSCFV) Family Services Coordinator	Jun-19	17	10	59%	No	100%	100%			100%	100%	100%	None
SMA Residential Beds	Apr-19	9	5	56%	Yes	100%	100%	80%					None, 1 WVHA expired card
SMA Baker Act	May-19	92	10	11%	Yes	100%	50%	40%					Nov 2019 SMA presented new verification forms, 09-26-19 Guzman to review SMA process & discuss at October 2019 mtg, 1 Medicaid w/psychiatric exclusion,
RESIDENCY ONLY Screening Requirement:													
HSCFV WIS/NOS	Jun-19	21	10	48%	Yes	100%	90%	N/A		N/A	N/A	N/A	None
Rising Against All Odds HIV/Aids/Outreach	May-19	231	23	10%	Yes	100%	83%	N/A		N/A	N/A	N/A	None

October 1, 2019 - September 30, 2020

Card Qualification

<u>Funded Agencies</u>	Month Reviewed	Total # Served	# Clients Reviewed	% Reviewed	Any Review Violation	Service Date Verified	Residency Verified	WVHA Card	OR	Verification Income	Medicaid Denial	ACA Letters	Board Action/Notes:
<u>WVHA CARD Screening Requirement:</u>													
Community Legal Services of Mid-Florida (CLSMF)	Nov-19	19	5	26%	No		100%	100%		100%	100%		None
The Neighborhood Center Healthcare Navigator	Nov-19	56	6	11%	Yes	100%	0%	0%					Approved 6 month follow up site visit for May 2021, 7-16-20 CPA used RESIDENCY ONLY verification requirements when performing site evaluation, contract requires WVHA card as requirement, Site Review Summary does not include WVHA screening review
Florida Department of Health (FDOH) Dental Services	Nov-19	109	10	9%	No		100%	100%					None
House Next Door (THND) Therapeutic Services	Nov-19	54	6	11%	No	100%	100%	100%					None
SMA Homeless Services	Nov-19	153	17	11%	Yes	94%	100%	88%					Approved 6 month follow up site visit for May 2021, 2 WVHA expired card
<u>RESIDENCY ONLY Screening Requirement:</u>													
Hispanic Health Initiative Outreach	Nov-19	44	5	11%	No	100%	100%	N/A		N/A	N/A	N/A	None
The Neighborhood Center Outreach Program	Nov-19	300	30	10%	No	100%	100%	N/A		N/A	N/A	N/A	None
THND HealthCard Program	Nov-19	293	29	10%	No		100%			100%	100%	100%	None

October 1, 2020 - September 30, 2021

Card Qualification

<u>Funded Agencies</u>	Month	Total #	# Clients	%	Any Review	Service Date	Residency	WVHA		Verification	Medicaid	WVHA	Board Action/Notes:
<u>WVHA CARD Screening Requirement:</u>	Reviewed	Served	Reviewed	Reviewed	Violation	Verified	Verified	Card		Income	Denial	Referrals	
Healthy Start (HSCFV) Family Services Coordinator	Jan-21	16	5	31%	Yes	100%	80%		or	100%	100%	100%	None, 1 - Photo ID missing, Medicaid application provided as substitute showing WV resident & documented attempts to try to secure ID
SMA Residential Beds	Jan-21	5	5	100%	No	100%	100%	100%					None
SMA Baker Act	Jan-21	51	6	12%	Yes	100%	100%	83%					None, 1 Client refused, but had old worksheet dated Oct 2019, Note: Client USED WVHA approved admission forms from 2019
The Neighborhood Center Healthcare Navigator 6 Mo. Follow Up	May-21	250	25	10%	Yes	100%	100%			4%			No Action at Oct 21 mtg, 09-23-21 Board fined HCN program \$5,000 for contractaul non-compliance, In Aug 2021, Board voted to table until Oct 2021 meeting, to give TNC time to try to compile missing data & prepare written report
SMA Homeless Services - 6 month Follow Up	May-21	122	13	11%	No	100%	100%			100%	100%		None
<u>RESIDENCY ONLY Screening Requirement:</u>													
HSCFV WIS/NOS	Jan-21	16	5	31%	Yes	100%	60%	N/A		N/A	N/A	N/A	Expanding site evaluation to include August 2021, HSCFV working remotely due to pandemic & noted numerous attempts to secure DL
HSCFV WIS/NOS - Expanded site visit to include	Aug-21	24	5	21%	No	100%	100%	N/A		N/A	N/A	N/A	None
Rising Against All Odds HIV/Aids/Outreach	Jan-21	477	25	5%	No	100%	100%	N/A		N/A	N/A	N/A	None

## **Eileen Long**

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**From:** Jennifer Coen <jcoen@westvolusiahospitalauthority.org>  
**Sent:** Thursday, January 20, 2022 11:36 AM  
**To:** Eileen Long  
**Subject:** FEB MTG: Suggestions for the agency WVHA applications  
**Attachments:** WVHA Application Recommendations 01.22.docx; Social Determinants of Health.pdf

FOR FEBRUARY BOARD/CAC CONSIDERATION:

Can you please forward Patrick Roger's suggestions submitted to us on amending the funded application as well as Attorney Small's follow up to all CAC members as well as Board members?

Board will vote in February to approve funding application, so their immediate consideration is required.

I attached Patrick's supporting documents for you.

Thank you.

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**Jennifer Coen**

**Commissioner**

**West Volusia Hospital Authority Board of Commissioners**

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----- Original Message -----

**Subject:**RE: Suggestions for the agency WVHA applications  
**Date:**2022-01-18 10:41  
**From:**<tsmall@westvolusiahospitalauthority.org>  
**To:**""Eileen Long"" <elong@drtcpa.com>  
**Cc:**""Jennifer Coen"" <jcoen@westvolusiahospitalauthority.org>

These are thoughtful suggestions, but some are based on an erroneous assumption that all funded agencies must be 501(c)(3) qualified and others would represent dramatic shifts in the Board's traditional deference to funded agency's own internal Board membership requirements. They should all first be discussed and voted upon by the entire CAC before further action. If Commissioner Coen (or any other

Board member) wants to sponsor any of them as her own, then they can be added directly to the Board's February agenda with explanations about why they believe the changes are necessary.

**From:** Eileen Long [mailto:[elong@drtcpa.com](mailto:elong@drtcpa.com)]  
**Sent:** Thursday, January 13, 2022 4:53 PM  
**To:** Ted Small <[tsmall@westvolusiahospitalauthority.org](mailto:tsmall@westvolusiahospitalauthority.org)>  
**Cc:** Jennifer Coen <[jcoen@westvolusiahospitalauthority.org](mailto:jcoen@westvolusiahospitalauthority.org)>  
**Subject:** FW: Suggestions for the agency WVHA applications

Good afternoon Ted,

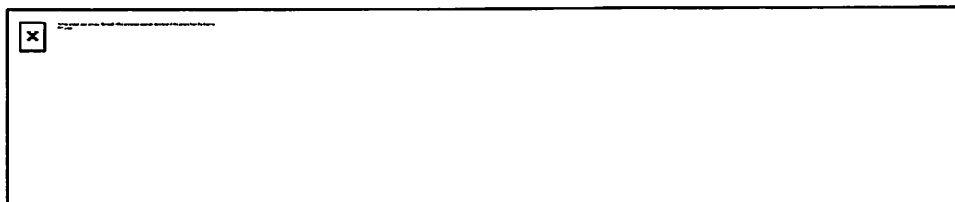
Patrick Rogers, CAC Member, during the January 4<sup>th</sup> CAC Meeting made some suggested change recommendations to the WVHA Funding Application. Both Commissioner Coen and I asked that he submit these recommendations in writing and below and attached are his recommendations.

He understands that you and I review and update the Application every year and present it to the Board for ultimate approval during the February Board Meeting. I will update the funding applications as I usually do, just changing the dates, mostly. I will leave it to your legal discretion to choose what Patrick has recommended to utilize and what not to utilize.

I will be out tomorrow, so if you have any immediate questions, I suggest that you reach out to Jennifer. I know you will be out celebrating MLK on Monday, so reach out to me on Tuesday if you still need anything further from me.

Have a great evening!

Eileen O'Reilly Long



1006 N Woodland Blvd

DeLand FL 32720

386-734-9441 Office

386-738-5351 Fax

[elong@drtcpa.com](mailto:elong@drtcpa.com)

**From:** Patrick Rogers <[rogersp517@outlook.com](mailto:rogersp517@outlook.com)>  
**Sent:** Tuesday, January 11, 2022 3:46 PM  
**To:** Eileen Long <[elong@drtcpa.com](mailto:elong@drtcpa.com)>  
**Cc:** Personal <[jennifercoen@cfl.rr.com](mailto:jennifercoen@cfl.rr.com)>  
**Subject:** Suggestions for the agency WVHA applications

Good Afternoon Eileen,

I've attached a summary of the suggestions I had for the agency applications at last week's meeting, with comments or best practices below. I've also attached a description of the Social Determinants of Health, which I have no idea how familiar people are with here, but it does show the relevance of the funded programs to healthcare.

Please let me know if you have any questions.

Best regards,

Patrick



## WVHA Application Recommendations - CAC member Patrick Rogers

1. Board of Directors:
  - a. List of Directors with Job Titles/relevance to the agency mission
  - b. Number of independent/non-independent Directors
2. From last 3 years of agency 990: Page I and Part IV - Statement of Functional Expense
3. Percentage of this program budget in relation to the total organization budget.
4. Describe how the program that funds are being requested addresses the Volusia County Community Health Needs Assessment 2019?
5. Are there other programs of the organization/agency that support/enhance the goals of program that funding is requested for? If so, please list.

### Comments/Best Practice

1. Board of Directors of funded agencies: from Board Source
  - a. The board should have no fewer than five (5) independent and unrelated directors. Seven (7) or more directors are preferable
  - b. A substantial majority of the board of a public charity, usually meaning at least two-thirds of the members, should be independent. Independent members should not: (1) be compensated by the organization as employees or independent contractors; (2) have their compensation determined by individuals who are compensated by the organization; (3) receive, directly or indirectly, material financial benefits from the organization except as a member of the charitable class served by the organization; or (4) be related to anyone described above (as a spouse, sibling, parent or child), or reside with any person so described
2. It is acceptable for a program to have a single source of funding, but best practice is not to have over 50% of total agency revenue from the largest payor.
3. An organization's goal should be to have 1-3% net surplus to total revenue.

**WEST VOLUSIA HOSPITAL AUTHORITY  
C/O DREGGORS, RIGSBY & TEAL, PA  
1006 N. WOODLAND BLVD  
DELAND, FLORIDA 32720  
TEL: (386) 734-9441**

**NON-PRIMARY CARE APPLICATION**  
(Reviewed Initially by Citizen Advisory Committee)

**APPLICATIONS ARE DUE BY 12:00 P.M.,  
NOON, FRIDAY, APRIL 1, 2022**

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.

**APPLICATION SUBMISSION DEADLINE**

One original and seventeen copies of the completed application and attachments must be submitted by **NOON, April 1, 2022**, a strictly enforced deadline, at the following address:

West Volusia Hospital Authority  
c/o Dreggors, Rigsby & Teal, P.A., CPA  
1006 N. Woodland Blvd  
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 1<sup>st</sup> – September 30<sup>th</sup> 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:**

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**SECTION I – PROPOSAL (See Appendix A)**

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

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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:

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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*:

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

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D. What measurable (i.e. outcomes that can be evaluated) outcomes/goals will this service address

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

1. If industry standards are used, identify source: \_\_\_\_\_

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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:

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## 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.

## SECTION III – FUNDING

### Proposed Program Budget

*Complete this section only for the program for which funds are being requested. The West Volusia Hospital Authority prior to finalization of the funding agreement may request a copy of the Agency Operating Budget.*

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

<b>Request brief narrative... Program Expenses</b> (Program associated with WVHA funding request only)	<b>Amount</b>	<b>% Of Program Expenses **</b>
Salaries and benefits		
Contracted services		
Administrative and other services		
Medical		
Pharmacy		
Other (list anything over 10% of Program Expense)		
<b>TOTAL EXPENSE *</b>		

**\* 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.

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

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- 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.

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

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## **BUDGET NARRATIVE**

**Attach, in narrative form, 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 position title, description and 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 2022-2023, 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 April 1, 2022 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 most current organizational financial statement if no audit was performed
  - 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."

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**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:

**WEST VOLUSIA HOSPITAL AUTHORITY**  
DeLand City Hall  
120 S. Florida Avenue, DeLand, FL

**TENTATIVELY SCHEDULED MEETINGS - 2022**

**Citizens Advisory Committee Meetings**

**Tuesdays at 5:15pm**

**Joint Meetings**

**Board of Commissioners Meetings**

**Thursdays at 5:00pm**

**January 4 - CAC Organizational/Orientation**  
**\*Jennifer Coen**

**January 20 - Organizational/Regular**

**February 1 - CAC Organizational/Orientation**  
**\*Judy Craig/Voloria Manning**

**February 17 (HSCFV)**

**March 1 – Applicant Workshop**  
**\*Donna Pepin**

**March 17**  
**(TNC/FDOH)**  
**(TPA to Attend)**

**April 21 – 5 p.m. Joint meeting of WVHA Board and CAC – Preliminary Funding**  
**Application Review**

**May 3 - Discussion/Q&A Meeting**  
**\*Jennifer Coen**

**May 19 (SMA/RAAO)**

**May 10 – Ranking Discussion Meeting \*Judy Craig**

**May 24 - Ranking Meeting \*Roger Accardi**

**June 16 – 5:00 p.m. Joint meeting of WVHA Board and CAC–Funding Recommendations**

**July (CAC Hiatus)**

**July 21 (4:00 p.m.) Budget**  
**Workshop Followed by Regular**  
**(THND/Healthy Comm)**  
**(TPA to Attend)**

**August (CAC Hiatus)**

**August 18 (HHI/CLSMF)**

**September (CAC Hiatus)**

**September TBD – Initial Budget Hearing**

**September TBD - Final Budget Hearing/Regular Meeting**

**October (CAC Hiatus)**

**October 20**

**November (CAC Hiatus)**

**November 17**

**\*WVHA Commissioner to attend CAC Meeting**

**Meetings to be held at DeLand City Hall Commission Chamber 120 S. Florida Avenue, DeLand FL**

**Meetings to be held at DRT, 1006 N. Woodland Blvd., DeLand, FL**

**Meeting to be held at Sanborn Activity Center, 815 S. Alabama Avenue, DeLand, FL**

Updated February 17, 2022

Florida Auditor General Operational Audit Beginning September 22, 2020 Cost Calculations  
Administrative/Accounting Costs

<u>Month</u>	<u>Costs</u>	<u>Running Total</u>	<u>Sub-Total</u>
Sep-20	\$595.00	\$595.00	
Oct-20	\$1,993.75	\$2,588.75	
Nov-20	\$915.00	\$3,503.75	
Dec-20	\$233.75	\$3,737.50	
Feb-21	\$595.00	\$4,332.50	
Mar-21	\$736.25	\$5,068.75	
Apr-21	\$563.75	\$5,632.50	
May-21	\$233.75	\$5,866.25	
Jun-21	\$2,696.25	\$8,562.50	
Jul-21	\$637.50	\$9,200.00	
Aug-21	\$1,147.50	\$10,347.50	
Sep-21	\$573.75	\$10,921.25	
Oct-21	\$807.50	\$11,728.75	
Nov-21	\$297.50	\$12,026.25	
Dec-21	\$276.25	\$12,302.50	
Jan-22	\$233.75	\$12,536.25	

Legal Costs

Mar-21	1,300.00	1,300.00	
May-21	340.00	\$1,640.00	
Jul-21	160.00	\$1,800.00	
Aug-21	1,560.00	\$3,360.00	
Sep-21	225.00	\$3,585.00	
Oct-21	205.00	\$3,790.00	
		\$3,790.00	
		\$3,790.00	\$16,326.25

**Eileen Long**

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**From:** tsmall@westvolusiahospitalauthority.org  
**Sent:** Tuesday, February 08, 2022 10:26 AM  
**To:** tsmall@westvolusiahospitalauthority.org  
**Cc:** 'Sammie Wiggins'  
**Subject:** FW: 220216 West Volusia Hospital Authority 6x17 - Ad proof, please respond.  
**Attachments:** 220216 West Volusia Hospital Authority 6x17.pdf

Good morning WVHA Board and DRT, please see attached a final proof for the WVHA public information campaign that has been tentatively scheduled for 3 separate publication dates as follows: one discounted full page ad published on 2/16/22 and two non profit full page ads for March 31st and April 21st and the 6 columns x 17" color ad for The West Volusia Beacon and The Beacon Extra.

Total cost is \$1950 which will be invoiced to DRT's offices.

I have to reply back with an approval of the proof and ad schedule by 11a.m. on Friday in order for it to be published on 2/16. At your earliest, please proof it and let me know if you notice any need for correction or have any objection??

**From:** Production Department [mailto:production@beacononlinenews.com]  
**Sent:** Monday, February 7, 2022 3:34 PM  
**To:** tsmall@westvolusiahospitalauthority.org  
**Cc:** Sammie Wiggins <swiggins@beacononlinenews.com>; karen@beacononlinenews.com  
**Subject:** 220216 West Volusia Hospital Authority 6x17 - Ad proof, please respond.

Attached, please find a copy of your advertisement scheduled to publish on 2/16/22.

If everything is correct in your advertisement, please reply with "approved."

If you have any changes, please notify your sales rep by replying to this e-mail by 11am on 2/11/22 to ensure proper publication of your advertisement.

Thank you for your time,

Beacon Production

Ph: 386.734.4622

Fax: 386.734.4641

[www.beacononlinenews.com](http://www.beacononlinenews.com)

**West Volusia Hospital Authority  
Financial Statements  
January 31, 2022**



Dreggors, Rigsby & Teal, P.A.

*Advisors for Life*

Certified Public Accountant | Registered Investment Advisor

1006 N. Woodland Boulevard ■ DeLand, FL 32720

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

Ronald J. Cantlay, CPA/CFP®

James H. Dreggors, CPA

Victoria A. Kizma, CPA

Robin C. Lennon, CPA

John A. Powers, CPA

Ann J. Rigsby, CPA/PFS/CFP®

Melissa J. Trickey, CPA

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

Management is responsible for the accompanying balance sheet (modified cash basis) of West Volusia Hospital Authority, as of January 31, 2022 and the related statement of revenues and expenditures - budget and actual (modified cash basis) for the month then ended and year-to-date, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

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

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

February 07, 2022

MEMBERS

American Institute of  
Certified Public Accountants

the *CPAlliance* network

Florida Institute of  
Certified Public Accountants



**West Volusia Hospital Authority**  
**Balance Sheet**  
**Modified Cash Basis**  
**January 31, 2022**

**Assets**

**Current Assets**

Petty Cash	\$ 100.00
Ameris Bank - Oper	3,058,431.46
Ameris Bank - MM	6,375,517.87
Intracoastal Bank - Money Market	1,053,060.72
Intracoastal Bank - Operating	152,901.15
Mainstreet Community Bank (MCB) - MM	1,706,719.27
MCB Escrow Account	200,000.00
Surety Bank - MM	9,980,044.37
Taxes Receivable	102,298.00
CDARS - 1 Year	7,501,514.61
<b>Total Current Assets</b>	<b><u>30,130,587.45</u></b>

**Fixed Assets**

Land	145,000.00
Buildings	422,024.71
Building Improvements	362,091.33
Equipment	53,974.56
Leasehold Improvements	23,232.63
<b>Total Fixed Assets</b>	<b><u>1,006,323.23</u></b>
Less Accum. Depreciation	<u>(452,150.56)</u>
<b>Total Net Fixed Assets</b>	<b><u>554,172.67</u></b>

**Other Assets**

CDARS - 2 Year	1,000,789.61
CDARS - 3Year	500,606.08
Deposits	2,000.00
<b>Total Other Assets</b>	<b><u>1,503,395.69</u></b>
<b>Total Assets</b>	<b><u><u>32,188,155.81</u></u></b>

**Liabilities and Net Assets**

**Current Liabilities**

Deferred Revenue	91,293.00
<b>Total Current Liabilities</b>	<b><u>91,293.00</u></b>

**Net Assets**

Unassigned Fund Balance	18,411,796.85
Restricted Fund Balance	208,000.00
Assigned Fund Balance	1,177,700.00
Nonspendable Fund Balance	554,172.67
Net Income Excess (Deficit)	<u>11,745,193.29</u>

**West Volusia Hospital Authority**  
**Balance Sheet**  
**Modified Cash Basis**  
**January 31, 2022**

<b>Total Net Assets</b>	<b><u>32,096,862.81</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 32,188,155.81</u></b>

**West Volusia Hospital Authority**  
**Statement of Revenue and Expenditures**  
**Modified Cash Basis**  
**Budget and Actual**  
**For the 1 Month and 4 Months Ended January 31, 2022**

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Year To Date Actual</u>	<u>Budget Balance</u>
<b>Revenue</b>				
Ad Valorem Taxes	17,400,000	12,150,178	15,061,613	2,338,387
Investment Income	45,000	2,401	7,486	37,514
Other Income	0	62,130	62,327	(62,327)
Use of Prior Year Reserves	1,177,700	0	0	1,177,700
<b>Total Revenue</b>	<b>18,622,700</b>	<b>12,214,709</b>	<b>15,131,426</b>	<b>3,491,274</b>
<b>Healthcare Expenditures</b>				
Hospital Services	3,000,000	452,179	890,501	2,109,499
Emergency Room Care	1,000,000	9,465	20,654	979,346
Primary Care	2,500,000	120,555	512,392	1,987,608
Pharmacy	900,000	38,561	89,880	810,120
Specialty Care	3,000,000	280,609	774,596	2,225,404
County Medicaid Reimbursement	2,359,000	0	0	2,359,000
The House Next Door	100,000	2,046	5,933	94,067
The Neighborhood Center	150,000	0	12,780	137,220
Rising Against All Odds	116,925	14,675	41,175	75,750
Community Legal Services	100,756	10,430	27,941	72,815
Hispanic Health Initiatives	65,000	0	9,700	55,300
Florida Dept of Health Dental Svcs	150,000	9,255	26,607	123,393
Stewart Marchman - ACT	928,336	57,008	148,798	779,538
New Hope Human Svcs Homeless Cert	50,000	0	0	50,000
Health Start Coalition of Flagler & Volusia	207,891	20,543	35,969	171,922
H C R A	800,000	21,047	32,336	767,664
Other Healthcare Costs	650,000	0	0	650,000
<b>Total Healthcare Expenditures</b>	<b>16,077,908</b>	<b>1,036,373</b>	<b>2,629,262</b>	<b>13,448,646</b>
<b>Other Expenditures</b>				
Advertising	7,000	437	918	6,082
Annual Independent Audit	17,000	7,000	12,000	5,000
Building & Office Costs	100,000	11,938	23,555	76,445
General Accounting	68,100	4,349	16,720	51,380
General Administrative	65,100	1,764	9,493	55,607
Legal Counsel	80,000	4,095	26,888	53,112
City of DeLand Tax Increment District	90,000	0	0	90,000
Tax Collector & Appraiser Fee	630,000	242,986	367,735	262,265
Outside Legal Consulting	0	21,000	51,000	(51,000)
TPA Services	620,000	0	116,208	503,792
Healthy Communities	72,202	5,543	16,767	55,435
Application Screening				
Application Screening - THND	417,590	34,079	101,878	315,712
Application Screening - RAAO	52,800	3,456	11,904	40,896
Workers Compensation Claims	25,000	61,877	0	25,000
Other Operating Expenditures	300,000	425	1,909	298,091
<b>Total Other Expenditures</b>	<b>2,544,792</b>	<b>398,949</b>	<b>756,975</b>	<b>2,544,792</b>
<b>Total Expenditures</b>	<b>18,622,700</b>	<b>1,435,322</b>	<b>3,386,237</b>	<b>15,236,463</b>
<b>Excess ( Deficit)</b>	<b>0</b>	<b>10,779,387</b>	<b>11,745,189</b>	<b>(11,745,189)</b>

See Accountants' Compilation Report

**West Volusia Hospital Authority**  
**Schedule I - Healthcare Expenditures**  
**Modified Cash Basis**  
**Budget and Actual**  
**For the 1 Month and 4 Months Ended January 31, 2022**

	Annual Budget	Current Period Actual	Year To Date Actual	Budget Balance
<b>Healthcare Expenditures</b>				
AdventHealth	1,500,000	169,023	347,058	1,152,942
Halifax Hospital	1,500,000	283,156	543,443	956,557
Emergency Room Care	1,000,000	9,465	20,654	979,346
Primary Care	2,500,000	120,555	512,392	1,987,608
Pharmacy	900,000	38,561	89,880	810,120
Specialty Care	3,000,000	280,609	774,596	2,225,404
County Medicaid Reimbursement	2,359,000	0	0	2,359,000
Florida Dept of Health Dental Svcs	150,000	9,255	26,607	123,393
Good Samaritan				
The House Next Door	100,000	2,046	5,933	94,067
The Neighborhood Center	100,000	0	8,400	91,600
TNC Healthcare Navigation Program	50,000	0	4,380	45,620
Rising Against All Odds	116,925	14,675	41,175	75,750
Community Legal Services	100,756	10,430	27,941	72,815
Hispanic Health Initiatives	65,000	0	9,700	55,300
Stewart Marchman - ACT				
SMA - Homeless Program	78,336	3,762	11,659	66,677
SMA - Residential Treatment	550,000	53,247	137,138	412,862
SMA - Baker Act - Match	300,000	0	0	300,000
New Hope Human Svcs Homeless Cert	50,000	0	0	50,000
Health Start Coalition of Flagler & Volusia				
HSCFV - Community Health Nurse	50,000	0	0	50,000
HSCFV - Outreach	81,560	14,116	20,703	60,857
HSCFV - Fam Services	76,331	6,428	15,266	61,065
HCRA				
H C R A - In County	400,000	0	11,288	388,712
H C R A - Outside County	400,000	21,047	21,047	378,953
Other Healthcare Costs	650,000	0	0	650,000
<b>Total Healthcare Expenditures</b>	<b>16,077,908</b>	<b>1,036,375</b>	<b>2,629,260</b>	<b>13,448,648</b>

**West Volusia Hospital Authority**  
**Schedule II - Statement of Revenue and Expenditures**  
**Modified Cash Basis**  
**For the 1 Month and 4 Months Ended January 31, 2022 and January 31, 2021**

	1 Month Ended January 31, 2022	1 Month Ended January 31, 2021	4 Months Ended January 31, 2022	4 Months Ended January 31, 2021
<b>Revenue</b>				
Ad Valorem Taxes	12,150,178	892,784	15,061,613	15,048,306
Investment Income	2,401	4,579	7,486	21,623
Other Income	62,130	0	62,327	0
<b>Total Revenue</b>	<u>12,214,709</u>	<u>897,363</u>	<u>15,131,426</u>	<u>15,069,929</u>
<b>Healthcare Expenditures</b>				
Hospital Services	452,179	23,421	890,501	51,964
Emergency Room Care	9,465	0	20,654	0
Primary Care	120,555	652,390	512,392	1,237,735
Pharmacy	38,561	0	89,880	0
Specialty Care	280,609	160,460	774,596	619,466
County Medicaid Reimbursement	0	209,352	0	837,410
The House Next Door	2,046	2,319	5,933	6,096
The Neighborhood Center	0	9,775	12,780	37,605
Rising Against All Odds	14,675	27,825	41,175	68,250
Community Legal Services	10,430	3,395	27,941	10,756
Hispanic Health Initiatives	0	0	9,700	0
Florida Dept of Health Dental Svcs	9,255	13,899	26,607	43,614
Stewart Marchman - ACT	57,008	64,427	148,798	401,551
New Hope Human Svcs Homeless Cert	0	0	0	0
Health Start Coalition of Flagler & Volusia	20,543	9,073	35,969	28,974
H C R A	21,047	0	32,336	2,482
Other Healthcare Costs	0	682	0	71,540
<b>Total Healthcare Expenditures</b>	<u>1,036,373</u>	<u>1,177,018</u>	<u>2,629,262</u>	<u>3,417,443</u>
<b>Other Expenditures</b>				
Advertising	437	307	918	631
Annual Independent Audit	7,000	14,000	12,000	14,000
Building & Office Costs	11,938	229	23,555	6,928
General Accounting	4,349	8,282	16,720	16,528
General Administrative	1,764	3,093	9,493	11,416
Legal Counsel	4,095	2,620	26,888	16,580
City of DeLand Tax Increment District	0	0	0	90,172
Tax Collector & Appraiser Fee	242,986	17,850	367,735	374,963
Outside Legal Consulting	21,000	0	51,000	0
TPA Services	0	36,120	116,208	224,503
Healthy Communities	5,543	4,699	16,767	17,094
Application Screening				
Application Screening - THND	34,079	33,570	101,878	98,309
Application Screening - RAAO	3,456	5,376	11,904	10,176
Application Screening - SMA	0	0	0	0
Workers Compensation Claims	61,877	0	0	0
Other Operating Expenditures	425	425	1,909	3,874
<b>Total Other Expenditures</b>	<u>398,949</u>	<u>126,571</u>	<u>756,975</u>	<u>885,174</u>

See Accountants' Compilation Report

**West Volusia Hospital Authority**  
**Schedule II - Statement of Revenue and Expenditures**  
**Modified Cash Basis**  
**For the 1 Month and 4 Months Ended January 31, 2022 and January 31, 2021**

	1 Month Ended January 31, 2022	1 Month Ended January 31, 2021	4 Months Ended January 31, 2022	4 Months Ended January 31, 2021
<b>Total Expenditures</b>	<u>1,435,322</u>	<u>1,303,589</u>	<u>3,386,237</u>	<u>4,302,617</u>
<b>Excess ( Deficit)</b>	<u><u>10,779,387</u></u>	<u><u>(406,226)</u></u>	<u><u>11,745,189</u></u>	<u><u>10,767,312</u></u>