

West Volusia Hospital Authority
BOARD OF COMMISSIONERS REGULAR MEETING
March 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 - Regular Meeting February 17, 2022 (with Errata Sheet)
5. Citizens Advisory Committee (CAC) Linda White, Chair
 - a. CAC Regular/Applicant Workshop March 1, 2022 (Verbal Update)
6. Reporting Agenda
 - a. EBMS February Report – Written Submission
 - b. WVHA miCare Clinic DeLand/Deltona February Report – Written Submission
 - c. The House Next Door February Report – Written Submission
 - d. Contractual Utilization Reports to the WVHA Board of Commissioners
 1. Waylan Niece, The Neighborhood Center
 2. Tachara Ferguson Reid, Dental Program Manager, Florida Department of Health
7. Citizens Comments
8. Discussion Items
 - a. James Moore & Company (JAMco) Independent Audit Engagement Letter
 - b. AdventHealth Launch Whole Health Hub – Commissioner Coen (10-minute video presentation)
 - c. CAC Approved Conflict of Interest Form for Final Board Review/Approval – CAC ByLaws (rev 2-19-2015 attached)
 - d. WVHA Site Visit Review Excel Spreadsheet Recap Re-evaluation – Commissioner Coen
 - e. Florida Auditor General Transmittal Letter dated February 21, 2022
 1. Response Letter Collaboratively by Ron Cantlay, CPA, Dreggors, Rigsby & Teal, PA and Law Offices of Theodore W. Small, PA (attached)
 2. Attorney Small email threads dated 3/7/2022 (attached)
 3. The Gunster Law Firm on behalf of Rising Against All Odds (dated March 4, 2022 attached)
9. Follow Up Items
 - a. Eligibility Guidelines Revision Recommendations
 - b. Response Costs to FL Auditor General's Operational Audit through February 2022 (spreadsheet attached)
 - c. Appreciation Greg Heeter
 - d. WVHA RFP Accounting and/or Administrative Services Update
 - e. Print Estimates Design/Edits to WVHA Outdated Tri-Folds
 1. E. O. Printer Painting Co. (attached)
 2. Quality Quickprint (attached)
 - f. Potential Summary Benefits Plan or Provider Changes Re: Availability of Inpatient Physical Therapy and Skilled Nursing Care Immediately After Covered Surgery–Commissioner Manning
 1. Summarized: Attorney Theodore W. Small, PA
 - g. Additional Advertisement DeLand Beacon discounted to \$1,000.00 and/or flyer stuffers
10. Finance Report
 - a. February Financials
11. Legal Update
12. Adjournment

Errata Sheet February 17, 2022

Page 2 under AdventHealth Launch Whole Health Hub-Commissioner Coen

Deleted: to have been removed from this agenda and

Added/Inserted: This agenda item was **to be** presented again during the March 17, 2022 Regular Meeting.

Page 2 under Florida Auditor General Operational Audit Exit Conference

Delete from last sentence: to same.

Page 2 under Motion 014 – 2022

Deleted: too many “and(s)” creating run on sentence

To: Commissioner Pepin motioned to authorize Eileen Long as the contracted Administrator, to seek competitive quotes, retain a vendor to revise the subject brochure, bring it back in a revised form in time for the next Board meeting and before printing and to authorize up to a cost of \$1,500.00. Commissioner Accardi seconded the motion.

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

DeLand City Hall
120 S. Florida Avenue, DeLand, FL
5:00 P.M.
February 17, 2022
DeLand, Florida

Those in Attendance:

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

CAC Present:

Jacquie Lewis
Christian Brown
Linda White
Asal Johnson
Taylor Hibel

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 5:03 p.m. The meeting was opened with The Pledge of Allegiance followed by a moment of silence.

Approval of Proposed Amended Agenda

Motion 011 – 2022 Commissioner Manning motioned to approve the amended agenda as presented. Commissioner Craig seconded the motion. The motion passed unanimously.

Consent Agenda

Approval of Minutes – Organizational/Regular Meeting January 20, 2022

Motion 012 – 2022 Commissioner Accardi motioned to approve the Consent Agenda. Commissioner Manning seconded the motion. The motion passed unanimously.

**Citizens Advisory Committee (CAC), Chair Linda White
Verbal Update CAC Meeting February 1, 2022**

Citizens Comments

There were three.

Reporting Agenda

EBMS January Report – Written Submission

WVHA miCare Clinic DeLand/Deltona January Report - Written Submission

WVHA miCare Clinic DeLand/Deltona 4th Quarter Report

The House Next Door (THND) January HealthCard Report

Discussion Items

James Moore & Company (JAMco) WVHA FYE 2021 Audit Presentation – Webb Shephard, CPA

DRT Management Representation Letter to the Board (attached)

WVHA Management Representation Letter to JAMco (attached)

Motion 013 -2022 Commissioner Craig motioned to authorize the Chair to sign the WVHA Management Representation Letter. Commissioner Accardi seconded the motion. The motion passed unanimously.

Asal Johnson, CAC Member, Intercultural Communication Presentation

Dr. Asal Johnson, CAC Member, presented her Intercultural Communication Presentation.

AdventHealth Launch Whole Health Hub-Commissioner Coen

This agenda item was to be presented again during the March 17, 2022 Regular Meeting.

Florida Auditor General Operational Audit Exit Conference

Mr. Cantlay explained that the Florida Auditor General Operational Audit Exit Conference has been completed and the Board is now waiting for their written findings. The Board will have 30 days to respond.

WVHA Original Tri-Fold Brochure-Outdated Updates Required-Commissioner Coen

Motion 014 – 2022 Commissioner Pepin motioned to authorize Eileen Long as the contracted Administrator, to seek competitive quotes, retain a vendor to revise the subject brochure, bring it back in a revised form in time for the next Board meeting and before printing and to authorize up to a cost of \$1,500.00. Commissioner Accardi seconded the motion.

Roll call:

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

The motion passed unanimously.

2021 Form 1 Statement of Financial Interests due by July 1, 2022 (attached)

Ms. Long reminded the Board of Commissioners that the 2021 Form 1 Statement of Financial Interests is due to the Supervisor of Elections by July 1st, 2022. She further requested that they inform her when it has been submitted so that she can check the website for the Florida Commission on Ethics to confirm their filing status.

Annual Review of Proposed Changes to Eligibility Guidelines (EG) provided as .pdf via email to Board of Commissioners)

Ms. Long explained that this is an annual review process that will remain on the agenda up until June.

Mr. Small confirmed that the Board needs to review to determine if there are things that they believe should be changed and bring them to the next meeting. By June, the Board should be ready to vote on any changes.

WVHA Site Visit Review Excel Spreadsheet Recap Re-Evaluation-Commissioner Coen

Chair Coen requested that this be pushed back to the March 17, 2022 Regular Board Meeting.

Funding Application revisions to update dates only by DRT

Email Threads beginning January 11, 2022 between Patrick Rogers, CAC – Recommendation to WVHA Funding Application, Attorney Small, Chair Coen (attached)

Non-Primary Care Funding Application Revised 2-17-2022

Chair Coen commented on CAC Member, Patrick Rogers recommendations to the WVHA Funding Application. Chair Coen wanted to include one of his suggestions, but she reworded it to state, “Identify which of the health issues cited in the current Volusia County Community Health Needs Assessment report does this program address”.

Motion 015 – 2022 Commissioner Craig motioned to approve the Funding Application revisions as presented and to add to the WVHA Funding Applications “Identify which of the health issues cited in the current Volusia County Community Health Needs Assessment report does this program address”. Commissioner Pepin seconded the motion. The motion passed unanimously.

Board Approval to release 2022-2023 Funding Applications Tuesday, February 22, 2022

Motion 016 – 2022 Commissioner Accardi motioned to authorize DRT to release the WVHA Funding Applications on Tuesday, February 22, 2022. Commissioner Manning seconded the motion. The motion passed unanimously.

Attorney Theodore W. Small to attend CAC Applicant Workshop 3/1/2022

Motion 017 – 2022 Commissioner Manning motioned to authorize that Attorney Theodore W. Small attend the March 1, 2022 CAC Applicant Workshop. Commissioner Pepin seconded the motion. The motion passed unanimously.

WVHA Tentatively Scheduled Meetings 2022 Updated 2/17/2022 Adding CAC Meeting May 10, 2022 Per CAC Member's Request from Last Year

Motion 018 -2022 Commissioner Pepin motioned to approve the WVHA Tentatively Scheduled Meetings 2022 Updated 2/17/2022 adding CAC Meeting May 10, 2022 per CAC Member's request from last year. Commissioner Accardi seconded the motion. The motion passed unanimously.

Potential Summary Benefits Plan or Provider Changes Re: Availability of Inpatient Physical Therapy and Skilled Nursing Care Immediately After Covered Surgery- Commissioner Manning

After much Board discussion, Mr. Small recommended that the Board formally request that Brooks Rehabilitation respond to this particular HealthCard (HC) Member's concern and endeavor to resolve any disagreement about whether this member should or should not have been admitted. If Brooks cannot come up with a resolution, then this comes back before the Board with more information about what happened and whether or not policies need to be changed. Further, direct miCare to monitor that exchange and then bring back a recommendation, if there is one, to change WVHA policy.

Motion 019 – 2022 Commissioner Manning motioned that the Board is formally requesting that Brooks Rehabilitation respond to this particular HealthCard (HC) Member's concern and endeavor to resolve any disagreement about whether this member should or should not have been admitted. If Brooks cannot come up with a resolution, then this comes back before the Board with more information about what happened and whether or not policies need to be changed. Further, direct miCare to monitor that exchange and then bring back a recommendation, if there is one, to change WVHA policy. Commissioner Pepin seconded the motion. The motion passed unanimously.

CPA Administrative/Accounting Services Contract

See Dreggors, Rigby & Teal, PA letter dated February 17, 2022 (attached).

There was Board discussion regarding sending Accounting and Administrative services out for a Request for Proposal (RFP) and scheduling a special meeting in advance of the March 17, 2022 Regular Meeting. Dates discussed as available were March 2, March 3, or March 10th. Ms. Long will coordinate the availability of the City Hall Commission Chambers and will advise the Board once the date has been confirmed.

Motion 020 – 2022 Commissioner Craig motioned to hold a special meeting to consider and review an RFP before the March 17, 2022 Regular Meeting on either March 2, March 3, or March 10, 2022. Commissioner Accardi seconded the motion. The motion passed unanimously.

Follow Up Items

Response Costs to Florida Auditor General's Operational Audit through

January 2022 (spreadsheet attached)
WVHA Public Information Campaign Update (email Ted Small dated
February 8, 2022 attached)

Mr. Small updated the Board that the Beacon was offering a greatly discounted additional advertisement at \$1,000.00. The Board directed that this be brought back before them during the March 17, 2022 Regular Meeting.

Appreciation Greg Heeter

Chair Coen asked that this be brought back before the Board during the March 17, 2022 Regular Meeting.

Finance Report

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

Motion 021 - 2022 Commissioner Accardi motioned to pay the bills totaling \$2,455,368.56. Commissioner Craig seconded the motion. The motion passed unanimously.

Legal Update

Mr. Theodore Small, Legal Counsel for the WVHA submitted his legal update verbally.

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

Adjournment

Jennifer Coen, Chair



EBMS

March 17, 2022

Submission Report for
WVHA Board Members

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Executive Summary for 00532

Client:

West Volusia Hospital Authority

Department: All

Paid Dates:

2/1/2022 to 2/28/2022

Benefit Plan: All

Location:

All

TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	7222		Charges	\$5,337,070	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$4,526,321	Addl Info Not Provided	-\$242,725	-4.55%
Medical	\$695,072	\$557	Allowed	\$810,749	Duplicate Charges	\$563,358	10.56%
Professional	\$212,599	\$170	less Member	\$14,328	Plan Limitations	\$873,699	16.37%
Facility	\$482,474	\$387	less Adjustments	\$101,349	UCR Reductions	\$206	0.00%
PBM	\$0	\$0	Paid Benefit	\$695,072	Other	\$3,331,783	62.43%
Total Plan Paid:	\$695,072	\$557	plus Admin Costs	\$0	Total:	\$4,526,321	84.81%
			Total Plan Paid:	\$695,072			

Census										
Census Date:	Male Emp	Female Emp	Total Employees	Male Spouse	Female Spouse	Male Dep	Female Dep	Total Medical	Total Dental	Total Vision
2/28/2022										
0 to 19	14	14	28	0	0	0	0	28	0	0
20 to 25	21	24	45	0	0	0	0	45	0	0
26 to 29	30	28	58	0	0	0	0	58	0	0
30 to 39	101	94	195	0	0	0	0	195	0	0
40 to 49	113	165	278	0	0	0	0	278	0	0
50 to 59	158	232	390	0	0	0	0	390	0	0
60 to 64	72	116	188	0	0	0	0	188	0	0
65 and Older	20	45	65	0	0	0	0	65	0	0
Totals	529	718	1247	0	0	0	0	1247	0	0
Average Age	46.47	49.18	48.03	0.00	0.00	0.00	0.00	48.03	0.00	0.00

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 2/28/2022	Employee	Spouse	Dependent
Medical Center Of Deltona	65	\$368,099	0 to 19	\$576	\$0	\$0
Halifax Hospital Medical	13	\$73,703	20 to 25	\$11,865	\$0	\$0
Adventhealth Deland	51	\$69,812	26 to 29	\$27,859	\$0	\$0
Adventhealth Fish	56	\$40,990	30 to 39	\$85,594	\$0	\$0
Quest Diagnostics Tampa	368	\$27,737	40 to 49	\$186,413	\$0	\$0
Shands UF	5	\$25,788	50 to 59	\$176,222	\$0	\$0
Medical Center Of Deltona	8	\$21,333	60 to 64	\$157,321	\$0	\$0
Florida Cancer Specialists	84	\$12,885	65 and Older	\$49,222	\$0	\$0
6 Radiology Associates	121	\$12,345	Totals	\$695,072	\$0	\$0
Family Psychiatry Services	100	\$10,370				

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
February 22		\$695,072	Medical	\$18,356	45	\$826,020
Total:		\$1,436,081	Vision	\$0	12	\$0
			RX	\$0	520	\$0
			Total:			\$826,020



Executive Summary for 00532

Client: West Volusia Hospital Authority
Paid Dates: 2/1/2022 to 2/28/2022
Location: All

Department: All
Benefit Plan: All
TIN: All

Benefit Analysis								
Benefit Category	Line Counts	Charges	Disallowed	Allowed	Member	Adjustments	Plan Paid	% of Total
ALLERGY CARE	4	\$2,610	\$1,975	\$635	\$20	\$0	\$615	0.09%
ANESTHESIA	46	\$88,310	\$72,016	\$16,294	\$0	\$0	\$16,294	2.34%
CHIROPRACTIC	26	\$1,235	\$500	\$735	\$90	\$0	\$645	0.09%
COVID-19	56	\$5,330	\$4,751	\$578	\$0	\$0	\$578	0.08%
DIALYSIS	39	\$400,109	\$397,903	\$2,206	\$0	\$0	\$2,206	0.32%
DME/APPLIANCE	1	\$312	\$312	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	440	\$1,375,823	\$1,141,429	\$234,394	\$2,680	\$0	\$231,714	33.34%
HOME HEALTH CARE	1	\$30	\$30	\$0	\$0	\$0	\$0	0.00%
INELIGIBLE	243	\$141,512	\$141,512	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	204	\$39,323	\$32,170	\$7,153	\$0	\$0	\$7,153	1.03%
IP HOSP CHARGES	104	\$1,048,229	\$853,384	\$194,845	\$2,550	\$0	\$192,295	27.67%
MEDICAL MISC	52	\$25,281	\$19,594	\$5,687	\$135	\$0	\$5,552	0.80%
OFFICE VISIT	906	\$93,647	\$55,516	\$38,131	\$3,164	\$0	\$34,966	5.03%
OP PHYSICIAN	155	\$227,089	\$219,281	\$7,808	\$115	\$0	\$7,693	1.11%
OTHER	226	\$0	\$0	\$0	\$0	\$101,349	-\$101,349	-14.58%
OUTPAT HOSP	20	\$577,707	\$571,924	\$5,784	\$175	\$0	\$5,609	0.81%
PSYCHIATRIC	173	\$23,842	\$9,192	\$14,650	\$1,270	\$0	\$13,380	1.92%
RADIATION /CHEMO	31	\$27,772	\$25,723	\$2,049	\$6	\$0	\$2,043	0.29%
REHAB	1	\$27,019	\$27,019	\$0	\$0	\$0	\$0	0.00%
SLEEP DISORDER	4	\$379	\$379	\$0	\$0	\$0	\$0	0.00%
SURG FACILITY	25	\$530,432	\$373,439	\$156,994	\$450	\$0	\$156,544	22.52%
SURGERY	162	\$17,377	\$16,538	\$839	\$0	\$0	\$839	0.12%
SURGERY IP	18	\$23,931	\$20,068	\$3,863	\$0	\$0	\$3,863	0.56%
SURGERY OP	78	\$172,739	\$135,813	\$36,926	\$0	\$0	\$36,926	5.31%
THERAPY	338	\$35,261	\$21,967	\$13,294	\$1,040	\$0	\$12,254	1.76%
URGENT CARE	3	\$876	\$780	\$96	\$25	\$0	\$71	0.01%
WELLNESS	1109	\$53,526	\$43,342	\$10,184	-\$10	\$0	\$10,194	1.47%
XRAY/ LAB	3427	\$397,368	\$339,764	\$57,604	\$2,618	\$0	\$54,987	7.91%
Totals:	7892	\$5,337,070	\$4,526,321	\$810,749	\$14,328	\$101,349	\$695,072	



Executive Summary for 00532

Client:

West Volusia Hospital Authority

Department: All

Paid Dates:

1/1/2022 to 2/28/2022

Benefit Plan: All

Location:

All

TIN: All

Plan Experience Summary			Cash Flow Summary		Disallowed Charges by Category		
Claim Counts	17904		Charges	\$10,063,505	Disallowed Category	Amount	% of Gross
Claim Type	Total Paid	Per EE/Mo	less Disallowed	\$8,597,888	Addl Info Not Provided	\$199,775	1.99%
Medical	\$1,436,081	\$576	Allowed	\$1,465,617	Duplicate Charges	\$1,814,300	18.03%
Professional	\$485,865	\$195	less Member	\$28,700	Plan Limitations	\$1,044,028	10.37%
Facility	\$950,216	\$381	less Adjustments	\$836	UCR Reductions	\$1,269	0.01%
PBM	\$0	\$0	Paid Benefit	\$1,436,081	Other	\$5,538,517	55.04%
Total Plan Paid:	\$1,436,081	\$576	plus Admin Costs	\$0	Total:	\$8,597,888	85.44%
			Total Plan Paid:	\$1,436,081			

Census										
Census Date:	Male Emp	Female Emp	Total Employees	Male Spouse	Female Spouse	Male Dep	Female Dep	Total Medical	Total Dental	Total Vision
2/28/2022										
0 to 19	14	14	28	0	0	0	0	28	0	0
20 to 25	21	24	45	0	0	0	0	45	0	0
26 to 29	30	28	58	0	0	0	0	58	0	0
30 to 39	101	94	195	0	0	0	0	195	0	0
40 to 49	113	165	278	0	0	0	0	278	0	0
50 to 59	158	232	390	0	0	0	0	390	0	0
60 to 64	72	116	188	0	0	0	0	188	0	0
65 and Older	20	45	65	0	0	0	0	65	0	0
Totals	529	718	1247	0	0	0	0	1247	0	0
Average Age	46.47	49.18	48.03	0.00	0.00	0.00	0.00	48.03	0.00	0.00

Top Paid			Plan Payment by Age & Claimant Type			
Name	Claim Count	Paid	Census Date: 2/28/2022	Employee	Spouse	Dependent
Medical Center Of Deltona	148	\$481,449	0 to 19	\$1,572	\$0	\$0
Adventhealth Deland	145	\$157,055	20 to 25	\$16,538	\$0	\$0
Halifax Hospital Medical	33	\$141,088	26 to 29	\$39,724	\$0	\$0
Adventhealth Fish	136	\$121,862	30 to 39	\$133,699	\$0	\$0
Quest Diagnostics Tampa	1194	\$84,930	40 to 49	\$342,030	\$0	\$0
Florida Cancer Specialists	164	\$33,053	50 to 59	\$475,801	\$0	\$0
6 Radiology Associates	241	\$27,017	60 to 64	\$302,098	\$0	\$0
Medical Center Of Deltona	20	\$26,247	65 and Older	\$124,619	\$0	\$0
Shands UF	8	\$25,788	Totals	\$1,436,081	\$0	\$0
Orange City Surgery	36	\$21,004				

Claims Paid by Month		Average Lag & Average Spend (rolling 12 months)			
Month	Paid	Product	Avg Paid per Day	Avg Lag Days	Lag Dollars
January 22	\$741,009	Medical	\$18,356	45	\$826,020
February 22	\$695,072	Vision	\$0	12	\$0
		RX	\$0	520	\$0
Total:	\$1,436,081	Total:			\$826,020



Executive Summary for 00532

Client: West Volusia Hospital Authority
 Paid Dates: 1/1/2022 to 2/28/2022
 Location: All

Department: All
 Benefit Plan: All
 TIN: All

Benefit Analysis								
Benefit Category	Line Counts	Charges	Disallowed	Allowed	Member	Adjustments	Plan Paid	% of Total
ALLERGY CARE	4	\$2,610	\$1,975	\$635	\$20	\$0	\$615	0.04%
AMBULANCE	2	\$1,319	\$1,319	\$0	\$0	\$0	\$0	0.00%
ANESTHESIA	94	\$164,325	\$138,751	\$25,574	\$0	\$0	\$25,574	1.78%
CHIROPRACTIC	45	\$1,934	\$816	\$1,118	\$210	\$0	\$908	0.06%
COVID-19	108	\$10,699	\$9,844	\$855	\$0	\$0	\$855	0.06%
DIALYSIS	92	\$1,454,057	\$1,448,635	\$5,423	\$0	\$0	\$5,423	0.38%
DME/APPLIANCE	7	\$13,704	\$13,704	\$0	\$0	\$0	\$0	0.00%
EMERG ROOM CHRGS	1187	\$2,111,469	\$1,697,263	\$414,206	\$6,930	\$0	\$407,276	28.36%
HOME HEALTH CARE	1	\$30	\$30	\$0	\$0	\$0	\$0	0.00%
INELIGIBLE	626	\$278,024	\$278,024	\$0	\$0	\$0	\$0	0.00%
INPATIENT PHYS	468	\$105,749	\$85,787	\$19,962	\$0	\$0	\$19,962	1.39%
IP HOSP CHARGES	241	\$1,044,541	\$812,156	\$232,386	\$2,375	\$0	\$230,011	16.02%
MATERNITY	3	\$5,700	\$5,556	\$144	\$0	\$0	\$144	0.01%
MEDICAL MISC	116	\$39,935	\$30,864	\$9,072	\$461	\$0	\$8,611	0.60%
OFFICE VISIT	1885	\$198,695	\$115,423	\$83,272	\$6,910	\$0	\$76,362	5.32%
OP PHYSICIAN	364	\$614,884	\$597,382	\$17,502	\$292	\$0	\$17,210	1.20%
OTHER	447	\$200	\$120	\$80	\$0	\$836	-\$756	-0.05%
OUTPAT HOSP	34	\$838,802	\$828,834	\$9,968	\$425	\$0	\$9,543	0.66%
PSYCHIATRIC	300	\$66,774	\$44,775	\$21,998	\$1,955	\$0	\$20,043	1.40%
RADIATION /CHEMO	94	\$176,100	\$165,230	\$10,870	\$40	\$0	\$10,830	0.75%
REHAB	1	\$27,019	\$27,019	\$0	\$0	\$0	\$0	0.00%
SLEEP DISORDER	12	\$1,193	\$1,193	\$0	\$0	\$0	\$0	0.00%
SUBS ABUSE	2	\$12,368	\$8,200	\$4,169	\$0	\$0	\$4,169	0.29%
SURG FACILITY	78	\$1,235,393	\$922,893	\$312,501	\$1,250	\$0	\$311,251	21.67%
SURGERY	353	\$51,255	\$43,399	\$7,856	\$0	\$0	\$7,856	0.55%
SURGERY IP	36	\$82,086	\$78,050	\$4,036	\$0	\$0	\$4,036	0.28%
SURGERY OP	193	\$360,823	\$280,462	\$80,361	\$0	\$0	\$80,361	5.60%
THERAPY	718	\$67,679	\$39,726	\$27,954	\$2,270	\$0	\$25,684	1.79%
URGENT CARE	3	\$876	\$780	\$96	\$25	\$0	\$71	0.00%
WELLNESS	3700	\$232,904	\$194,334	\$38,570	-\$10	\$0	\$38,580	2.69%
XRAY/ LAB	7523	\$862,356	\$725,345	\$137,010	\$5,548	\$0	\$131,463	9.15%
Totals:	18737	\$10,063,505	\$8,597,888	\$1,465,617	\$28,700	\$836	\$1,436,081	



PCORI Membership Count

Block of Business ID:
Client ID:

EBMSI
00532

Eligibility Date: : 1/1/2022 to 2/28/2022

Month-Year	Employee Count	Dependent Count	Total Member
00532-West Volusia Hospital Authority			
1/1/2022	1341	0	1341
2/1/2022	1315	0	1315
Total Member Days			1,328.00



Enrollment Counts by Postal Code

Block of Business ID:
Client ID:

EBMSI
00532

As Of Date: 2/28/2022

Postal Code	Employee Count	Dependent Count	Total Count
32102	1	0	1
32105	2	0	2
32130	43	0	43
32180	68	0	68
32190	20	0	20
32713	43	0	43
32720	317	0	317
32724	219	0	219
32725	222	0	222
32738	196	0	196
32744	25	0	25
32763	82	0	82
32764	9	0	9
Total	1247	0	1247



Tier Census by Product 2/1/2022

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	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



Tier Census by Product 2/15/2022

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	1234	517	717	0	0	0	0	1234
		Subtotal for Active:	1234	517	717	0	0	0	0	1234
		Total for Medical:	1234	517	717	0	0	0	0	1234



Tier Census by Product 3/1/2022

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	1237	525	712	0	0	0	0	1237
		Subtotal for Active:	1237	525	712	0	0	0	0	1237
		Total for Medical:	1237	525	712	0	0	0	0	1237



Benefit Analysis Summary

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 2/1/2022 to 2/28/2022

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
ALLERGY CARE	4	2,610.00	800.00	1,175.23	634.77	20.00	0.00	614.77	0.09%
ANESTHESIA	46	88,309.60	21,460.80	50,554.78	16,294.02	0.00	0.00	16,294.02	2.34%
CHIROPRACTIC	26	1,235.10	0.00	500.41	734.69	90.00	0.00	644.69	0.09%
COVID-19	56	5,329.89	3,746.14	1,005.35	578.40	0.00	0.00	578.40	0.08%
DIALYSIS	39	400,109.25	182,201.75	215,701.05	2,206.45	0.00	0.00	2,206.45	0.32%
DME/APPLIANCE	1	312.00	312.00	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	440	1,375,823.21	38,661.07	1,102,768.17	234,393.97	2,679.74	0.00	231,714.23	33.34%
HOME HEALTH CARE	1	30.00	0.00	29.96	0.04	0.00	0.00	0.04	0.00%
INELIGIBLE	243	141,512.17	141,512.17	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	204	39,322.73	22,478.00	9,691.76	7,152.97	0.00	0.00	7,152.97	1.03%
IP HOSP CHARGES	104	1,048,229.33	66,697.79	786,686.60	194,844.94	2,550.00	0.00	192,294.94	27.67%
MEDICAL MISC	52	25,281.00	1,570.00	18,023.86	5,687.14	135.20	0.00	5,551.94	0.80%
OFFICE VISIT	906	93,646.54	9,048.98	46,466.97	38,130.59	3,164.13	0.00	34,966.46	5.03%
OP PHYSICIAN	155	227,089.09	104,649.10	114,632.01	7,807.98	114.80	0.00	7,693.18	1.11%
OTHER	262	0.00	0.00	0.00	0.00	0.00	101,349.06	-101,349.06	-14.58%
OUTPAT HOSP	20	577,707.19	524,153.30	47,770.30	5,783.59	175.00	0.00	5,608.59	0.81%
PSYCHIATRIC	173	23,842.00	420.00	8,771.96	14,650.04	1,270.00	0.00	13,380.04	1.92%
RADIATION /CHEMO	31	27,772.00	0.00	25,722.64	2,049.36	6.11	0.00	2,043.25	0.29%
REHAB	1	27,018.96	27,018.96	0.00	0.00	0.00	0.00	0.00	0.00%
SLEEP DISORDER	4	379.19	379.19	0.00	0.00	0.00	0.00	0.00	0.00%
SURG FACILITY	25	530,432.23	-56,883.71	430,322.30	156,993.64	450.00	0.00	156,543.64	22.52%
SURGERY	162	17,377.00	0.00	16,537.72	839.28	0.00	0.00	839.28	0.12%
SURGERY IP	18	23,931.38	7,935.36	12,132.98	3,863.04	0.00	0.00	3,863.04	0.56%
SURGERY OP	78	172,739.04	2,522.00	133,291.10	36,925.94	0.00	0.00	36,925.94	5.31%
THERAPY	338	35,261.01	3,034.78	18,932.14	13,294.09	1,040.00	0.00	12,254.09	1.76%
URGENT CARE	3	876.00	550.00	230.11	95.89	25.00	0.00	70.89	0.01%
WELLNESS	1109	53,525.81	2,075.91	41,265.93	10,183.97	-10.00	0.00	10,193.97	1.47%
XRAY/ LAB	3427	397,367.91	90,344.25	249,419.36	57,604.30	2,617.72	0.00	54,986.58	7.91%
Totals for 00532	7928	5,337,069.63	1,194,687.84	3,331,632.69	810,749.10	14,327.70	101,349.06	695,072.34	



Benefit Analysis Summary

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 1/1/2022 to 2/28/2022

	Line Count	Charge	Ineligible	Cost Savings	Allowed	Patient Responsibility	Adjustments	Paid	% Paid
00532-West Volusia Hospital Authority									
ALLERGY CARE	4	2,610.00	800.00	1,175.23	634.77	20.00	0.00	614.77	0.04%
AMBULANCE	2	1,319.20	1,319.20	0.00	0.00	0.00	0.00	0.00	0.00%
ANESTHESIA	94	164,324.88	31,813.94	106,936.87	25,574.07	0.00	0.00	25,574.07	1.78%
CHIROPRACTIC	45	1,934.10	77.00	739.10	1,118.00	210.00	0.00	908.00	0.06%
COVID-19	108	10,698.74	7,859.99	1,983.96	854.79	0.00	0.00	854.79	0.06%
DIALYSIS	92	1,454,057.25	1,188,088.45	260,546.06	5,422.74	0.00	0.00	5,422.74	0.38%
DME/APPLIANCE	7	13,704.00	13,704.00	0.00	0.00	0.00	0.00	0.00	0.00%
EMERG ROOM...	1187	2,111,469.26	-235,515.00	1,932,778.18	414,206.08	6,929.74	0.00	407,276.34	28.36%
HOME HEALTH CARE	1	30.00	0.00	29.96	0.04	0.00	0.00	0.04	0.00%
INELIGIBLE	626	278,023.60	278,023.60	0.00	0.00	0.00	0.00	0.00	0.00%
INPATIENT PHYS	468	105,749.28	59,868.57	25,918.74	19,961.97	0.00	0.00	19,961.97	1.39%
IP HOSP CHARGES	241	1,044,541.33	163,329.27	648,826.36	232,385.70	2,375.00	0.00	230,010.70	16.02%
MATERNITY	3	5,700.00	5,100.00	456.28	143.72	0.00	0.00	143.72	0.01%
MEDICAL MISC	116	39,935.47	6,494.47	24,369.34	9,071.66	460.53	0.00	8,611.13	0.60%
OFFICE VISIT	1885	198,694.74	12,976.42	102,446.81	83,271.51	6,909.58	0.00	76,361.93	5.32%
OP PHYSICIAN	364	614,884.20	444,882.80	152,498.97	17,502.43	292.48	0.00	17,209.95	1.20%
OTHER	519	200.00	0.00	120.00	80.00	0.00	835.88	-755.88	-0.05%
OUTPAT HOSP	34	838,802.40	745,742.16	83,092.02	9,968.22	425.00	0.00	9,543.22	0.66%
PSYCHIATRIC	300	66,773.57	23,018.30	21,756.84	21,998.43	1,955.00	0.00	20,043.43	1.40%
RADIATION /CHEMO	94	176,100.00	104,998.00	60,232.23	10,869.77	39.77	0.00	10,830.00	0.75%
REHAB	1	27,018.96	27,018.96	0.00	0.00	0.00	0.00	0.00	0.00%
SLEEP DISORDER	12	1,192.90	1,192.90	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	0.29%
SURG FACILITY	78	1,235,393.24	-133,802.86	1,056,695.46	312,500.64	1,250.00	0.00	311,250.64	21.67%
SURGERY	353	51,254.58	3,885.00	39,514.06	7,855.52	0.00	0.00	7,855.52	0.55%
SURGERY IP	36	82,086.49	65,852.21	12,197.99	4,036.29	0.00	0.00	4,036.29	0.28%
SURGERY OP	193	360,823.07	25,252.72	255,209.13	80,361.22	0.00	0.00	80,361.22	5.60%
THERAPY	718	67,679.46	1,399.67	38,325.98	27,953.81	2,270.00	0.00	25,683.81	1.79%
URGENT CARE	3	876.00	550.00	230.11	95.89	25.00	0.00	70.89	0.00%
WELLNESS	3700	232,904.19	2,004.88	192,329.13	38,570.18	-10.00	0.00	38,580.18	2.69%
XRAY/ LAB	7523	862,355.73	140,314.53	585,030.71	137,010.49	5,547.69	0.00	131,462.80	9.15%
Totals for 00532	18809	10,063,504.80	2,986,249.18	5,611,639.10	1,465,616.52	28,699.79	835.88	1,436,080.85	

Requested by: ReportScheduler from p316 data [P316]

Generated at: 10:36:56 on 01 March 2022



Cost of Major

Block of Business ID: EBMSI
Client ID: 00532
Paid Date: 2/1/2022 to 2/28/2022

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	09	Diseases of Circulatory System	52	72	96,634.58	13.90%
00532	West Volusia Hospital Authority	13	Diseases of the Musculoskeletal System & Connective Tissue	109	254	95,063.94	13.68%
00532	West Volusia Hospital Authority	11	Diseases of the Digestive System	66	101	94,436.88	13.59%
00532	West Volusia Hospital Authority	21	Factors Influencing Health Status and Contact with Health Services	139	183	58,289.24	8.39%
00532	West Volusia Hospital Authority	01	Certain infectious and parasitic disease	31	49	58,274.81	8.38%
00532	West Volusia Hospital Authority	14	Diseases of the Genitourinary System	53	86	54,736.15	7.87%
00532	West Volusia Hospital Authority	18	Symptoms, signs and abnormal clinical and laboratory findings, not elsewhere...	147	246	46,557.27	6.70%
00532	West Volusia Hospital Authority	04	Endocrine, nutritional and metabolic diseases	142	176	42,991.85	6.19%
00532	West Volusia Hospital Authority	22	Codes for Special Purposes	21	38	38,157.41	5.49%
00532	West Volusia Hospital Authority	10	Diseases of the Respiratory System	36	59	36,120.37	5.20%
00532	West Volusia Hospital Authority	02	Neoplasms	43	84	22,969.15	3.30%
00532	West Volusia Hospital Authority	05	Mental, Behavioral and Neurodevelopmental disorders	103	149	16,318.10	2.35%
00532	West Volusia Hospital Authority	03	Diseases of the blood and blood-forming organs & disorders involving the...	32	60	14,995.83	2.16%
00532	West Volusia Hospital Authority	19	Injury, Poisoning and Certain Other Consequences of External Causes	25	34	7,781.35	1.12%
00532	West Volusia Hospital Authority	06	Diseases of the nervous system	30	35	5,460.66	0.79%
00532	West Volusia Hospital Authority	07	Diseases of the eye & adnexa	20	21	3,189.05	0.46%
00532	West Volusia Hospital Authority	12	Diseases of the skin & subcutaneous tissue	13	16	1,720.91	0.25%
00532	West Volusia Hospital Authority	15	Pregnancy, childbirth and the puerperium	4	9	1,211.85	0.17%
00532	West Volusia Hospital Authority	08	Diseases of the ear & mastoid process	3	3	162.94	0.02%
				1069	1675	695,072.34	100.00%

Requested by: ReportScheduler from p316 data [P316]

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



Cost of Major

Block of Business ID: EBMSI
Client ID: 00532
Paid Date: 1/1/2022 to 2/28/2022

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	135	279	255,439.93	17.79%
00532	West Volusia Hospital Authority	13	Diseases of the Musculoskeletal System & Connective Tissue	194	553	231,093.69	16.09%
00532	West Volusia Hospital Authority	14	Diseases of the Genitourinary System	99	217	134,631.19	9.37%
00532	West Volusia Hospital Authority	09	Diseases of Circulatory System	108	187	133,702.27	9.31%
00532	West Volusia Hospital Authority	18	Symptoms, signs and abnormal clinical and laboratory findings, not elsewhere...	278	650	129,866.99	9.04%
00532	West Volusia Hospital Authority	21	Factors Influencing Health Status and Contact with Health Services	420	635	110,455.47	7.69%
00532	West Volusia Hospital Authority	01	Certain infectious and parasitic disease	50	103	100,343.25	6.99%
00532	West Volusia Hospital Authority	04	Endocrine, nutritional and metabolic diseases	268	415	71,028.04	4.95%
00532	West Volusia Hospital Authority	02	Neoplasms	73	174	59,022.83	4.11%
00532	West Volusia Hospital Authority	10	Diseases of the Respiratory System	56	111	52,746.00	3.67%
00532	West Volusia Hospital Authority	22	Codes for Special Purposes	24	48	39,680.45	2.76%
00532	West Volusia Hospital Authority	05	Mental, Behavioral and Neurodevelopmental disorders	121	241	33,970.40	2.37%
00532	West Volusia Hospital Authority	19	Injury, Poisoning and Certain Other Consequences of External Causes	45	108	27,806.17	1.94%
00532	West Volusia Hospital Authority	03	Diseases of the blood and blood-forming organs & disorders involving the...	56	125	23,114.04	1.61%
00532	West Volusia Hospital Authority	06	Diseases of the nervous system	51	75	11,716.80	0.82%
00532	West Volusia Hospital Authority	12	Diseases of the skin & subcutaneous tissue	29	41	10,230.50	0.71%
00532	West Volusia Hospital Authority	07	Diseases of the eye & adnexa	34	51	7,448.91	0.52%
00532	West Volusia Hospital Authority	15	Pregnancy, childbirth and the puerperium	6	30	2,996.19	0.21%
00532	West Volusia Hospital Authority	08	Diseases of the ear & mastoid process	8	10	703.74	0.05%
00532	West Volusia Hospital Authority	17	Congenital malformations, deformations and chromosomal abnormalities	1	1	83.99	0.01%
				2056	4054	1,436,080.85	100.00%



Cost of Minor

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 2/1/2022 to 2/28/2022

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	01.04	Other bacterial diseases	11	22	54,660.83	7.86%
00532	West Volusia Hospital Authority	09.08	Diseases of arteries, arterioles and capillaries	5	7	39,468.59	5.68%
00532	West Volusia Hospital Authority	13.09	Spondylopathies	18	34	38,684.98	5.57%
00532	West Volusia Hospital Authority	22.1	Emergency Use 2019-nCoVacute respiratory disease	20	37	38,140.66	5.49%
00532	West Volusia Hospital Authority	11.02	Diseases of esophagus, stomach and duodenum	23	36	38,034.53	5.47%
00532	West Volusia Hospital Authority	21.15	Persons with potential health hazards related to family and personal history...	27	32	37,970.40	5.46%
00532	West Volusia Hospital Authority	14.10	Noninflammatory disorders of female genital tract	18	26	35,707.02	5.14%
00532	West Volusia Hospital Authority	09.03	Hypertensive diseases	22	25	31,350.85	4.51%
00532	West Volusia Hospital Authority	04.02	Diabetes mellitus	77	94	30,812.39	4.43%
00532	West Volusia Hospital Authority	13.10	Other dorsopathies	29	47	25,307.36	3.64%
00532	West Volusia Hospital Authority	18.02	Symptoms and signs involving the digestive system and abdomen	52	71	20,703.24	2.98%
00532	West Volusia Hospital Authority	10.02	Influenza and pneumonia	4	9	19,692.56	2.83%
00532	West Volusia Hospital Authority	11.06	Other diseases of intestines	20	28	15,646.24	2.25%
00532	West Volusia Hospital Authority	13.04	Osteoarthritis	11	26	14,686.67	2.11%
00532	West Volusia Hospital Authority	10.05	Chronic lower respiratory diseases	18	32	13,807.49	1.99%
00532	West Volusia Hospital Authority	21.01	Persons encountering health services for examinations	97	108	13,487.34	1.94%
00532	West Volusia Hospital Authority	02.19	Benign neoplasms, except benign neuroendocrine tumors	19	27	11,792.52	1.70%
00532	West Volusia Hospital Authority	11.07	Diseases of peritoneum and retroperitoneum	1	1	11,525.35	1.66%
00532	West Volusia Hospital Authority	09.04	Ischemic heart diseases	4	5	11,016.80	1.58%
00532	West Volusia Hospital Authority	11.09	Disorders of gallbladder, biliary tract and pancreas	6	8	10,492.01	1.51%
00532	West Volusia Hospital Authority	04.09	Metabolic disorders	45	56	10,467.04	1.51%
00532	West Volusia Hospital Authority	18.01	Symptoms and signs involving the circulatory and respiratory systems	51	67	10,017.25	1.44%
00532	West Volusia Hospital Authority	14.02	Renal tubulo-interstitial diseases	2	2	9,923.67	1.43%
00532	West Volusia Hospital Authority	05.04	Mood [affective] disorders	68	94	9,251.57	1.33%
00532	West Volusia Hospital Authority	03.03	Aplastic and other anemias and other bone marrow failure syndromes	12	16	7,011.87	1.01%
00532	West Volusia Hospital Authority	11.04	Hernia	2	3	6,625.12	0.95%
00532	West Volusia Hospital Authority	09.09	Diseases of veins, lymphatic vessels and lymph nodes, not elsewhere classified	4	5	6,355.55	0.91%
00532	West Volusia Hospital Authority	18.08	General symptoms and signs	22	38	6,290.44	0.91%
00532	West Volusia Hospital Authority	03.01	Nutritional anemias	13	28	6,076.78	0.87%
00532	West Volusia Hospital Authority	14.03	Acute kidney failure and chronic kidney disease	10	28	5,976.44	0.86%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:27:37 on 01 March 2022



Cost of Minor

Block of Business ID: EBMSI
Client ID: 00532
Paid Date: 2/1/2022 to 2/28/2022

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	13.05	Other joint disorders	33	47	5,465.44	0.79%
00532	West Volusia Hospital Authority	11.10	Other diseases of the digestive system	3	4	5,337.68	0.77%
00532	West Volusia Hospital Authority	13.13	Other soft tissue disorders	27	52	4,797.52	0.69%
00532	West Volusia Hospital Authority	21.09	Encounters for other specific health care	9	15	3,722.47	0.54%
00532	West Volusia Hospital Authority	02.08	Malignant neoplasms of breast	4	14	3,716.63	0.53%
00532	West Volusia Hospital Authority	11.08	Diseases of liver	10	14	3,595.38	0.52%
00532	West Volusia Hospital Authority	19.03	Injuries to the thorax	6	7	3,572.07	0.51%
00532	West Volusia Hospital Authority	18.04	Symptoms and signs involving the nervous and musculoskeletal systems	3	5	3,522.52	0.51%
00532	West Volusia Hospital Authority	05.05	Anxiety, dissociative, stress-related, somatoform and other nonpsychotic...	22	33	3,291.47	0.47%
00532	West Volusia Hospital Authority	13.08	Deforming dorsopathies	14	28	3,080.74	0.44%
00532	West Volusia Hospital Authority	11.05	Noninfective enteritis and colitis	4	6	3,002.07	0.43%
00532	West Volusia Hospital Authority	06.06	Episodic and paroxysmal disorders	18	19	2,985.74	0.43%
00532	West Volusia Hospital Authority	09.06	Other forms of heart disease	15	18	2,963.82	0.43%
00532	West Volusia Hospital Authority	09.05	Pulmonary heart disease and diseases of pulmonary circulation	2	2	2,847.93	0.41%
00532	West Volusia Hospital Authority	09.07	Cerebrovascular diseases	4	10	2,631.04	0.38%
00532	West Volusia Hospital Authority	18.09	Abnormal findings on examination of blood, without diagnosis	19	22	2,597.33	0.37%
00532	West Volusia Hospital Authority	02.20	Neoplasms of uncertain behavior, polycythemia vera and myelodysplastic...	7	9	2,479.52	0.36%
00532	West Volusia Hospital Authority	05.02	Mental and behavioral disorders due to psychoactive substance use	5	8	2,077.32	0.30%
00532	West Volusia Hospital Authority	19.08	Injuries to the hip and thigh	5	6	2,048.97	0.29%
00532	West Volusia Hospital Authority	10.04	Other diseases of upper respiratory tract	7	8	1,968.02	0.28%
00532	West Volusia Hospital Authority	13.01	Infectious arthropathies	1	3	1,795.13	0.26%
00532	West Volusia Hospital Authority	02.05	Melanoma and other malignant neoplasms of skin	4	6	1,645.36	0.24%
00532	West Volusia Hospital Authority	18.12	Abnormal findings on diagnostic imaging and in function studies, without...	16	17	1,624.90	0.23%
00532	West Volusia Hospital Authority	03.05	Other disorders of blood and blood-forming organs	7	9	1,564.35	0.23%
00532	West Volusia Hospital Authority	21.07	Persons with potential health hazards related to communicable diseases	11	12	1,529.69	0.22%
00532	West Volusia Hospital Authority	21.08	Persons encountering health services in circumstances related to reproduction	7	14	1,503.43	0.22%
00532	West Volusia Hospital Authority	01.13	Viral hepatitis	7	11	1,473.64	0.21%
00532	West Volusia Hospital Authority	06.11	Other disorders of the nervous system	5	7	1,291.38	0.19%
00532	West Volusia Hospital Authority	02.17	Malignant neoplasms of lymphoid, hematopoietic and related tissue	1	1	1,123.53	0.16%
00532	West Volusia Hospital Authority	14.04	Urolithiasis	4	6	1,021.96	0.15%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:27:37 on 01 March 2022

Cost of Minor

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 2/1/2022 to 2/28/2022

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	14.08	Disorders of breast	6	7	863.12	0.12%
00532	West Volusia Hospital Authority	04.01	Disorders of thyroid gland	13	14	845.54	0.12%
00532	West Volusia Hospital Authority	06.07	Nerve, nerve root and plexus disorders	3	5	812.15	0.12%
00532	West Volusia Hospital Authority	13.11	Disorders of muscles	2	10	811.56	0.12%
00532	West Volusia Hospital Authority	01.15	Other viral diseases	2	3	802.80	0.12%
00532	West Volusia Hospital Authority	07.01	Disorders of eyelid, lacrimal system and orbit	6	6	723.81	0.10%
00532	West Volusia Hospital Authority	05.01	Mental disorders due to known physiological conditions	1	6	698.30	0.10%
00532	West Volusia Hospital Authority	07.04	Disorders of lens	3	3	619.98	0.09%
00532	West Volusia Hospital Authority	02.10	Malignant neoplasms of male genital organs	3	7	572.16	0.08%
00532	West Volusia Hospital Authority	18.11	Abnormal findings on examination of other body fluids, substances and...	6	6	565.61	0.08%
00532	West Volusia Hospital Authority	14.05	Other disorders of kidney and ureter	7	8	539.93	0.08%
00532	West Volusia Hospital Authority	02.18	In situ neoplasms	1	1	478.31	0.07%
00532	West Volusia Hospital Authority	15.02	Supervision of high risk pregnancy	3	4	444.03	0.06%
00532	West Volusia Hospital Authority	18.06	Symptoms and signs involving cognition, perception, emotional state and...	5	6	432.63	0.06%
00532	West Volusia Hospital Authority	07.10	Visual disturbances and blindness	3	3	427.28	0.06%
00532	West Volusia Hospital Authority	07.06	Glaucoma	3	3	420.34	0.06%
00532	West Volusia Hospital Authority	02.03	Malignant neoplasms of respiratory and intrathoracic organs	1	5	418.93	0.06%
00532	West Volusia Hospital Authority	18.03	Symptoms and signs involving the skin and subcutaneous tissue	2	2	414.38	0.06%
00532	West Volusia Hospital Authority	01.11	Viral infections characterized by skin and mucous membrane lesions	3	3	398.20	0.06%
00532	West Volusia Hospital Authority	18.05	Symptoms and signs involving the genitourinary system	10	12	388.97	0.06%
00532	West Volusia Hospital Authority	12.09	Other disorders of the skin and subcutaneous tissue	3	4	380.19	0.05%
00532	West Volusia Hospital Authority	07.07	Disorders of vitreous body and globe	2	2	367.38	0.05%
00532	West Volusia Hospital Authority	14.06	Other diseases of the urinary system	4	5	358.83	0.05%
00532	West Volusia Hospital Authority	04.07	Other nutritional deficiencies	7	7	358.52	0.05%
00532	West Volusia Hospital Authority	12.07	Disorders of skin appendages	3	5	351.20	0.05%
00532	West Volusia Hospital Authority	10.03	Other acute lower respiratory infections	2	2	348.67	0.05%
00532	West Volusia Hospital Authority	03.04	Coagulation defects, purpura and other hemorrhagic conditions	4	7	342.83	0.05%
00532	West Volusia Hospital Authority	19.02	Injuries to the neck	2	4	342.73	0.05%
00532	West Volusia Hospital Authority	15.05	Maternal care related to the fetus and amniotic cavity and possible delivery...	1	1	338.85	0.05%
00532	West Volusia Hospital Authority	04.04	Disorders of other endocrine glands	3	4	325.83	0.05%

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ClientId	Client Name	CategoryId	Category Description	Unique Patients	Claim Count	Paid Amount	Percent of Total
00532	West Volusia Hospital Authority	01.14	Human immunodeficiency virus [HIV] disease	3	4	322.63	0.05%
00532	West Volusia Hospital Authority	12.05	Urticaria and erythema	2	2	310.64	0.04%
00532	West Volusia Hospital Authority	05.03	Schizophrenia, schizotypal, delusional, and other non-mood psychotic disorders	2	3	306.98	0.04%
00532	West Volusia Hospital Authority	15.03	Edema, proteinuria and hypertensive disorders in pregnancy, childbirth and...	1	2	302.70	0.04%
00532	West Volusia Hospital Authority	19.06	Injuries to the elbow and forearm	3	3	299.69	0.04%
00532	West Volusia Hospital Authority	12.03	Dermatitis and eczema	2	2	295.77	0.04%
00532	West Volusia Hospital Authority	01.05	Infections with a predominantly sexual mode of transmission	2	2	285.01	0.04%
00532	West Volusia Hospital Authority	13.03	Inflammatory polyarthropathies	3	4	284.32	0.04%
00532	West Volusia Hospital Authority	05.07	Disorders of adult personality and behavior	2	2	270.79	0.04%
00532	West Volusia Hospital Authority	07.09	Disorders of ocular muscles, binocular movement, accommodation and...	2	2	266.71	0.04%
00532	West Volusia Hospital Authority	05.06	Behavioral syndromes associated with physiological disturbances and...	2	2	260.96	0.04%
00532	West Volusia Hospital Authority	02.02	Malignant neoplasms of digestive organs	2	6	253.64	0.04%
00532	West Volusia Hospital Authority	02.04	Malignant neoplasms of bone and articular cartilage	1	2	237.17	0.03%
00532	West Volusia Hospital Authority	07.05	Disorders of choroid and retina	1	1	198.85	0.03%
00532	West Volusia Hospital Authority	19.04	Injuries to the abdomen, lower back, lumbar spine, pelvis and external genitals	1	2	183.86	0.03%
00532	West Volusia Hospital Authority	04.10	Postprocedural endocrine and metabolic complications and disorders, not...	1	1	182.53	0.03%
00532	West Volusia Hospital Authority	19.13	Effects of foreign body entering through natural orifice	1	1	180.72	0.03%
00532	West Volusia Hospital Authority	11.01	Diseases of oral cavity and salivary glands	1	1	178.50	0.03%
00532	West Volusia Hospital Authority	14.09	Inflammatory diseases of female pelvic organs	1	1	177.53	0.03%
00532	West Volusia Hospital Authority	19.07	Injuries to the wrist, hand and fingers	2	2	171.26	0.02%
00532	West Volusia Hospital Authority	10.11	Other diseases of the respiratory system	3	3	168.43	0.02%
00532	West Volusia Hospital Authority	14.07	Diseases of male genital organs	3	3	167.65	0.02%
00532	West Volusia Hospital Authority	07.02	Disorders of conjunctiva	1	1	164.70	0.02%
00532	West Volusia Hospital Authority	08.02	Diseases of middle ear and mastoid	3	3	162.94	0.02%
00532	West Volusia Hospital Authority	05.10	Behavioral and emotional disorders with onset usually occurring in childhood...	1	1	160.71	0.02%
00532	West Volusia Hospital Authority	19.18	Poisoning by, adverse effects of and underdosing of drugs, medicaments and...	1	1	159.73	0.02%
00532	West Volusia Hospital Authority	12.04	Papulosquamous disorders	1	1	159.08	0.02%
00532	West Volusia Hospital Authority	19.05	Injuries to the shoulder and upper arm	1	1	157.83	0.05%
00532	West Volusia Hospital Authority	19.22	Complications of surgical and medical care, not elsewhere classified	2	2	155.80	0.02%
00532	West Volusia Hospital Authority	01.16	Mycoses	2	2	148.95	0.02%

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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	02.06	Malignant neoplasms of mesothelial and soft tissue	1	1	140.31	0.02%
00532	West Volusia Hospital Authority	19.20	Other and unspecified effects of external causes	1	2	139.08	0.02%
00532	West Volusia Hospital Authority	06.08	Polyneuropathies and other disorders of the peripheral nervous system	2	2	137.65	0.02%
00532	West Volusia Hospital Authority	06.09	Diseases of myoneural junction and muscle	1	1	133.49	0.02%
00532	West Volusia Hospital Authority	13.07	Systemic connective tissue disorders	1	2	128.65	0.02%
00532	West Volusia Hospital Authority	12.06	Radiation-related disorders of the skin and subcutaneous tissue	1	1	128.22	0.02%
00532	West Volusia Hospital Authority	19.10	Injuries to the ankle and foot	1	1	122.44	0.02%
00532	West Volusia Hospital Authority	10.07	Other respiratory diseases principally affecting the interstitium	2	2	109.33	0.02%
00532	West Volusia Hospital Authority	06.03	Extrapyramidal and movement disorders	1	1	100.25	0.01%
00532	West Volusia Hospital Authority	01.21	Bacterial and viral infectious agents	1	1	99.18	0.01%
00532	West Volusia Hospital Authority	12.01	Infections of the skin and subcutaneous tissue	1	1	95.81	0.01%
00532	West Volusia Hospital Authority	15.09	Other obstetric conditions, not elsewhere classified	1	1	95.01	0.01%
00532	West Volusia Hospital Authority	19.09	Injuries to the knee and lower leg	1	1	89.34	0.01%
00532	West Volusia Hospital Authority	01.01	Intestinal infectious diseases	1	1	83.57	0.01%
00532	West Volusia Hospital Authority	21.14	Persons encountering health services in other circumstances	1	1	63.46	0.01%
00532	West Volusia Hospital Authority	02.01	Malignant neoplasms of lip, oral cavity and pharynx	1	1	42.64	0.01%
00532	West Volusia Hospital Authority	15.04	Other maternal disorders predominantly related to pregnancy	1	1	31.26	0.00%
00532	West Volusia Hospital Authority	13.14	Disorders of bone density and structure	1	1	21.57	0.00%
00532	West Volusia Hospital Authority	02.22	Neoplasms of unspecified behavior	2	2	18.35	0.00%
00532	West Volusia Hospital Authority	10.01	Acute upper respiratory infections	2	2	18.16	0.00%
00532	West Volusia Hospital Authority	22.3	Post COVID-19 condition unspecified	1	1	16.75	0.00%
00532	West Volusia Hospital Authority	21.16	Weeks of Gestation	1	1	12.45	0.00%
00532	West Volusia Hospital Authority	10.09	Other diseases of the pleura	1	1	7.71	0.00%
00532	West Volusia Hospital Authority	02.11	Malignant neoplasms of urinary tract	1	1	7.44	0.00%
				1188	1675	695,072.34	100.00%

Cost of Minor

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 1/1/2022 to 2/28/2022

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	01.04	Other bacterial diseases	17	33	92,107.97	6.41%
00532	West Volusia Hospital Authority	11.02	Diseases of esophagus, stomach and duodenum	53	95	80,655.66	5.62%
00532	West Volusia Hospital Authority	13.09	Spondylopathies	31	60	69,538.41	4.84%
00532	West Volusia Hospital Authority	21.01	Persons encountering health services for examinations	373	475	57,547.46	4.01%
00532	West Volusia Hospital Authority	11.06	Other diseases of intestines	49	68	57,175.02	3.98%
00532	West Volusia Hospital Authority	14.10	Noninflammatory disorders of female genital tract	34	56	50,920.35	3.55%
00532	West Volusia Hospital Authority	04.02	Diabetes mellitus	141	236	50,519.98	3.52%
00532	West Volusia Hospital Authority	18.02	Symptoms and signs involving the digestive system and abdomen	93	176	48,957.23	3.41%
00532	West Volusia Hospital Authority	13.10	Other dorsopathies	60	126	47,135.29	3.28%
00532	West Volusia Hospital Authority	09.03	Hypertensive diseases	48	61	43,318.35	3.02%
00532	West Volusia Hospital Authority	13.04	Osteoarthritis	28	64	42,413.65	2.95%
00532	West Volusia Hospital Authority	13.08	Deforming dorsopathies	16	34	41,805.29	2.91%
00532	West Volusia Hospital Authority	21.15	Persons with potential health hazards related to family and personal history...	45	62	41,314.76	2.88%
00532	West Volusia Hospital Authority	09.08	Diseases of arteries, arterioles and capillaries	11	20	40,441.31	2.82%
00532	West Volusia Hospital Authority	22.1	Emergency Use 2019-nCoV acute respiratory disease	24	47	39,663.70	2.76%
00532	West Volusia Hospital Authority	11.09	Disorders of gallbladder, biliary tract and pancreas	15	31	39,233.77	2.73%
00532	West Volusia Hospital Authority	14.03	Acute kidney failure and chronic kidney disease	26	86	29,900.80	2.08%
00532	West Volusia Hospital Authority	18.08	General symptoms and signs	52	92	27,693.02	1.93%
00532	West Volusia Hospital Authority	14.04	Urolithiasis	6	14	27,101.64	1.89%
00532	West Volusia Hospital Authority	02.19	Benign neoplasms, except benign neuroendocrine tumors	40	57	26,303.21	1.83%
00532	West Volusia Hospital Authority	10.05	Chronic lower respiratory diseases	30	63	22,535.22	1.57%
00532	West Volusia Hospital Authority	11.05	Noninfective enteritis and colitis	15	27	20,974.40	1.46%
00532	West Volusia Hospital Authority	18.01	Symptoms and signs involving the circulatory and respiratory systems	91	151	20,857.84	1.45%
00532	West Volusia Hospital Authority	10.02	Influenza and pneumonia	7	12	19,719.32	1.37%
00532	West Volusia Hospital Authority	11.04	Hernia	7	14	19,465.96	1.36%
00532	West Volusia Hospital Authority	09.06	Other forms of heart disease	30	42	18,224.92	1.27%
00532	West Volusia Hospital Authority	05.04	Mood [affective] disorders	74	151	17,533.23	1.22%
00532	West Volusia Hospital Authority	04.09	Metabolic disorders	88	119	16,403.38	1.14%
00532	West Volusia Hospital Authority	11.08	Diseases of liver	21	34	15,668.38	1.09%
00532	West Volusia Hospital Authority	09.04	Ischemic heart diseases	14	17	15,607.94	1.09%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:12 on 01 March 2022

Cost of Minor

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 1/1/2022 to 2/28/2022

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	13.05	Other joint disorders	55	111	12,389.19	0.86%
00532	West Volusia Hospital Authority	02.08	Malignant neoplasms of breast	7	33	11,984.17	0.83%
00532	West Volusia Hospital Authority	11.07	Diseases of peritoneum and retroperitoneum	1	1	11,525.35	0.80%
00532	West Volusia Hospital Authority	14.02	Renal tubulo-interstitial diseases	2	5	10,874.72	0.76%
00532	West Volusia Hospital Authority	03.03	Aplastic and other anemias and other bone marrow failure syndromes	26	39	10,711.94	0.75%
00532	West Volusia Hospital Authority	11.10	Other diseases of the digestive system	6	8	10,562.89	0.74%
00532	West Volusia Hospital Authority	19.06	Injuries to the elbow and forearm	5	17	10,525.70	0.73%
00532	West Volusia Hospital Authority	13.13	Other soft tissue disorders	46	105	10,217.60	0.71%
00532	West Volusia Hospital Authority	14.11	Intraoperative and postprocedural complications and disorders of...	1	1	9,933.10	0.69%
00532	West Volusia Hospital Authority	03.01	Nutritional anemias	22	57	9,646.63	0.67%
00532	West Volusia Hospital Authority	09.09	Diseases of veins, lymphatic vessels and lymph nodes, not elsewhere classified	10	14	8,313.45	0.58%
00532	West Volusia Hospital Authority	02.20	Neoplasms of uncertain behavior, polycythemia vera and myelodysplastic...	10	15	8,050.69	0.56%
00532	West Volusia Hospital Authority	05.02	Mental and behavioral disorders due to psychoactive substance use	12	18	7,713.70	0.54%
00532	West Volusia Hospital Authority	12.01	Infections of the skin and subcutaneous tissue	9	12	7,465.45	0.52%
00532	West Volusia Hospital Authority	18.09	Abnormal findings on examination of blood, without diagnosis	39	74	7,095.60	0.49%
00532	West Volusia Hospital Authority	18.04	Symptoms and signs involving the nervous and musculoskeletal systems	10	14	7,021.38	0.49%
00532	West Volusia Hospital Authority	05.05	Anxiety, dissociative, stress-related, somatoform and other nonpsychotic...	29	52	6,252.59	0.44%
00532	West Volusia Hospital Authority	18.03	Symptoms and signs involving the skin and subcutaneous tissue	10	15	6,202.59	0.43%
00532	West Volusia Hospital Authority	06.06	Episodic and paroxysmal disorders	25	29	5,888.62	0.41%
00532	West Volusia Hospital Authority	10.10	Intraoperative and postprocedural complications and disorders of respiratory...	1	2	5,385.61	0.38%
00532	West Volusia Hospital Authority	18.12	Abnormal findings on diagnostic imaging and in function studies, without...	38	49	5,089.47	0.35%
00532	West Volusia Hospital Authority	21.09	Encounters for other specific health care	15	30	5,016.25	0.35%
00532	West Volusia Hospital Authority	19.03	Injuries to the thorax	10	15	4,889.06	0.34%
00532	West Volusia Hospital Authority	01.13	Viral hepatitis	11	34	4,444.73	0.31%
00532	West Volusia Hospital Authority	02.03	Malignant neoplasms of respiratory and intrathoracic organs	1	16	4,400.51	0.31%
00532	West Volusia Hospital Authority	09.07	Cerebrovascular diseases	10	24	4,174.57	0.29%
00532	West Volusia Hospital Authority	18.06	Symptoms and signs involving cognition, perception, emotional state and...	18	24	3,621.23	0.25%
00532	West Volusia Hospital Authority	09.05	Pulmonary heart disease and diseases of pulmonary circulation	4	6	3,306.25	0.23%
00532	West Volusia Hospital Authority	19.09	Injuries to the knee and lower leg	4	9	3,304.69	0.23%
00532	West Volusia Hospital Authority	06.11	Other disorders of the nervous system	12	24	3,283.22	0.23%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:12 on 01 March 2022

Cost of Minor

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 1/1/2022 to 2/28/2022

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	10.04	Other diseases of upper respiratory tract	9	12	3,073.13	0.21%
00532	West Volusia Hospital Authority	21.08	Persons encountering health services in circumstances related to reproduction	11	34	3,039.66	0.21%
00532	West Volusia Hospital Authority	21.07	Persons with potential health hazards related to communicable diseases	21	27	2,950.62	0.21%
00532	West Volusia Hospital Authority	19.08	Injuries to the hip and thigh	6	15	2,664.73	0.19%
00532	West Volusia Hospital Authority	19.02	Injuries to the neck	4	8	2,414.89	0.17%
00532	West Volusia Hospital Authority	14.06	Other diseases of the urinary system	11	20	2,411.64	0.17%
00532	West Volusia Hospital Authority	04.01	Disorders of thyroid gland	30	34	2,375.56	0.17%
00532	West Volusia Hospital Authority	02.10	Malignant neoplasms of male genital organs	3	13	2,295.13	0.16%
00532	West Volusia Hospital Authority	07.04	Disorders of lens	8	10	2,271.71	0.16%
00532	West Volusia Hospital Authority	02.05	Melanoma and other malignant neoplasms of skin	4	7	2,234.25	0.16%
00532	West Volusia Hospital Authority	18.05	Symptoms and signs involving the genitourinary system	28	39	2,085.99	0.15%
00532	West Volusia Hospital Authority	13.01	Infectious arthropathies	2	4	1,894.31	0.13%
00532	West Volusia Hospital Authority	03.05	Other disorders of blood and blood-forming organs	11	15	1,873.57	0.13%
00532	West Volusia Hospital Authority	15.02	Supervision of high risk pregnancy	4	21	1,814.50	0.13%
00532	West Volusia Hospital Authority	13.12	Disorders of synovium and tendon	2	5	1,695.50	0.12%
00532	West Volusia Hospital Authority	14.08	Disorders of breast	11	13	1,644.49	0.11%
00532	West Volusia Hospital Authority	13.03	Inflammatory polyarthropathies	14	20	1,634.51	0.11%
00532	West Volusia Hospital Authority	01.14	Human immunodeficiency virus [HIV] disease	6	14	1,327.12	0.09%
00532	West Volusia Hospital Authority	07.06	Glaucoma	8	10	1,315.51	0.09%
00532	West Volusia Hospital Authority	02.17	Malignant neoplasms of lymphoid, hematopoietic and related tissue	2	6	1,188.94	0.08%
00532	West Volusia Hospital Authority	14.05	Other disorders of kidney and ureter	9	14	1,188.90	0.08%
00532	West Volusia Hospital Authority	19.22	Complications of surgical and medical care, not elsewhere classified	3	13	1,109.52	0.08%
00532	West Volusia Hospital Authority	06.07	Nerve, nerve root and plexus disorders	4	7	1,089.76	0.08%
00532	West Volusia Hospital Authority	18.11	Abnormal findings on examination of other body fluids, substances and...	9	12	1,080.06	0.08%
00532	West Volusia Hospital Authority	19.05	Injuries to the shoulder and upper arm	6	8	1,054.65	0.07%
00532	West Volusia Hospital Authority	04.07	Other nutritional deficiencies	18	18	992.78	0.07%
00532	West Volusia Hospital Authority	13.11	Disorders of muscles	3	11	988.67	0.07%
00532	West Volusia Hospital Authority	07.01	Disorders of eyelid, lacrimal system and orbit	8	8	937.27	0.07%
00532	West Volusia Hospital Authority	05.01	Mental disorders due to known physiological conditions	1	8	928.15	0.06%
00532	West Volusia Hospital Authority	03.04	Coagulation defects, purpura and other hemorrhagic conditions	8	14	881.90	0.06%

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Generated at: 00:28:12 on 01 March 2022



Cost of Minor

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Client ID: 00532
Paid Date: 1/1/2022 to 2/28/2022

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	19.01	Injuries to the head	2	4	845.15	0.06%
00532	West Volusia Hospital Authority	01.15	Other viral diseases	2	3	802.80	0.06%
00532	West Volusia Hospital Authority	07.10	Visual disturbances and blindness	6	7	797.52	0.06%
00532	West Volusia Hospital Authority	12.07	Disorders of skin appendages	5	9	766.59	0.05%
00532	West Volusia Hospital Authority	12.09	Other disorders of the skin and subcutaneous tissue	6	9	741.89	0.05%
00532	West Volusia Hospital Authority	13.15	Other osteopathies	1	1	738.91	0.05%
00532	West Volusia Hospital Authority	07.07	Disorders of vitreous body and globe	3	4	716.54	0.05%
00532	West Volusia Hospital Authority	19.07	Injuries to the wrist, hand and fingers	5	8	708.93	0.05%
00532	West Volusia Hospital Authority	07.09	Disorders of ocular muscles, binocular movement, accommodation and...	2	6	688.44	0.05%
00532	West Volusia Hospital Authority	06.04	Other degenerative diseases of the nervous system	4	6	655.85	0.05%
00532	West Volusia Hospital Authority	15.05	Maternal care related to the fetus and amniotic cavity and possible delivery...	2	2	609.93	0.04%
00532	West Volusia Hospital Authority	02.18	In situ neoplasms	1	2	608.86	0.04%
00532	West Volusia Hospital Authority	12.03	Dermatitis and eczema	5	6	604.68	0.04%
00532	West Volusia Hospital Authority	10.11	Other diseases of the respiratory system	4	5	546.93	0.04%
00532	West Volusia Hospital Authority	10.01	Acute upper respiratory infections	6	6	538.07	0.04%
00532	West Volusia Hospital Authority	04.04	Disorders of other endocrine glands	4	6	525.11	0.04%
00532	West Volusia Hospital Authority	01.16	Mycoses	5	6	512.47	0.04%
00532	West Volusia Hospital Authority	01.11	Viral infections characterized by skin and mucous membrane lesions	3	4	497.38	0.03%
00532	West Volusia Hospital Authority	02.01	Malignant neoplasms of lip, oral cavity and pharynx	1	6	478.57	0.03%
00532	West Volusia Hospital Authority	10.03	Other acute lower respiratory infections	3	3	476.75	0.03%
00532	West Volusia Hospital Authority	02.11	Malignant neoplasms of urinary tract	3	4	476.49	0.03%
00532	West Volusia Hospital Authority	13.07	Systemic connective tissue disorders	4	7	474.69	0.03%
00532	West Volusia Hospital Authority	05.03	Schizophrenia, schizotypal, delusional, and other non-mood psychotic disorders	3	4	464.81	0.03%
00532	West Volusia Hospital Authority	19.10	Injuries to the ankle and foot	2	2	432.00	0.03%
00532	West Volusia Hospital Authority	01.05	Infections with a predominantly sexual mode of transmission	5	5	423.61	0.03%
00532	West Volusia Hospital Authority	08.04	Other disorders of ear	3	4	419.69	0.03%
00532	West Volusia Hospital Authority	05.07	Disorders of adult personality and behavior	2	3	419.62	0.03%
00532	West Volusia Hospital Authority	14.07	Diseases of male genital organs	6	6	368.84	0.03%
00532	West Volusia Hospital Authority	10.07	Other respiratory diseases principally affecting the interstitium	2	4	365.35	0.03%
00532	West Volusia Hospital Authority	12.05	Urticaria and erythema	3	3	364.59	0.03%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:12 on 01 March 2022

Cost of Minor

Block of Business ID: EBMSI
 Client ID: 00532
 Paid Date: 1/1/2022 to 2/28/2022

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	06.03	Extrapyramidal and movement disorders	3	4	358.30	0.02%
00532	West Volusia Hospital Authority	21.14	Persons encountering health services in other circumstances	3	4	350.04	0.02%
00532	West Volusia Hospital Authority	05.06	Behavioral syndromes associated with physiological disturbances and...	2	3	343.76	0.02%
00532	West Volusia Hospital Authority	05.10	Behavioral and emotional disorders with onset usually occurring in childhood...	2	2	314.54	0.02%
00532	West Volusia Hospital Authority	19.13	Effects of foreign body entering through natural orifice	2	2	313.75	0.02%
00532	West Volusia Hospital Authority	15.03	Edema, proteinuria and hypertensive disorders in pregnancy, childbirth and...	1	2	302.70	0.02%
00532	West Volusia Hospital Authority	07.05	Disorders of choroid and retina	1	2	290.12	0.02%
00532	West Volusia Hospital Authority	14.09	Inflammatory diseases of female pelvic organs	2	2	286.71	0.02%
00532	West Volusia Hospital Authority	02.02	Malignant neoplasms of digestive organs	2	6	253.64	0.02%
00532	West Volusia Hospital Authority	02.14	Malignant neoplasms of ill-defined, other secondary and unspecified sites	2	2	252.34	0.02%
00532	West Volusia Hospital Authority	02.04	Malignant neoplasms of bone and articular cartilage	1	2	237.17	0.02%
00532	West Volusia Hospital Authority	06.09	Diseases of myoneural junction and muscle	2	2	233.74	0.02%
00532	West Volusia Hospital Authority	04.10	Postprocedural endocrine and metabolic complications and disorders, not...	2	2	211.23	0.01%
00532	West Volusia Hospital Authority	06.08	Polyneuropathies and other disorders of the peripheral nervous system	3	3	207.31	0.01%
00532	West Volusia Hospital Authority	07.11	Other disorders of eye and adnexa	1	2	178.84	0.01%
00532	West Volusia Hospital Authority	11.01	Diseases of oral cavity and salivary glands	1	1	178.50	0.01%
00532	West Volusia Hospital Authority	08.01	Diseases of external ear	1	1	174.86	0.01%
00532	West Volusia Hospital Authority	21.13	Body mass index	1	1	167.60	0.01%
00532	West Volusia Hospital Authority	07.02	Disorders of conjunctiva	1	1	164.70	0.01%
00532	West Volusia Hospital Authority	19.18	Poisoning by, adverse effects of and underdosing of drugs, medicaments and...	1	1	159.73	0.01%
00532	West Volusia Hospital Authority	09.02	Chronic rheumatic heart diseases	1	1	159.66	0.01%
00532	West Volusia Hospital Authority	12.04	Papulosquamous disorders	1	1	159.08	0.01%
00532	West Volusia Hospital Authority	09.10	Other and unspecified disorders of the circulatory system	1	2	155.82	0.01%
00532	West Volusia Hospital Authority	15.09	Other obstetric conditions, not elsewhere classified	2	3	145.00	0.01%
00532	West Volusia Hospital Authority	01.21	Bacterial and viral infectious agents	2	3	143.60	0.01%
00532	West Volusia Hospital Authority	02.06	Malignant neoplasms of mesothelial and soft tissue	1	1	140.31	0.01%
00532	West Volusia Hospital Authority	19.20	Other and unspecified effects of external causes	1	2	139.08	0.01%
00532	West Volusia Hospital Authority	12.06	Radiation-related disorders of the skin and subcutaneous tissue	1	1	128.22	0.01%
00532	West Volusia Hospital Authority	15.04	Other maternal disorders predominantly related to pregnancy	2	2	124.06	0.01%
00532	West Volusia Hospital Authority	18.10	Abnormal findings on examination of urine, without diagnosis	3	3	121.70	0.01%

Requested by: ReportScheduler from p316 data [P316]

Generated at: 00:28:12 on 01 March 2022



Cost of Minor

Block of Business ID: EBMSI
Client ID: 00532
Paid Date: 1/1/2022 to 2/28/2022

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	08.02	Diseases of middle ear and mastoid	5	5	109.19	0.01%
00532	West Volusia Hospital Authority	10.09	Other diseases of the pleura	3	4	105.62	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	13.14	Disorders of bone density and structure	4	4	84.57	0.01%
00532	West Volusia Hospital Authority	17.10	Other congenital malformations	1	1	83.99	0.01%
00532	West Volusia Hospital Authority	01.01	Intestinal infectious diseases	1	1	83.57	0.01%
00532	West Volusia Hospital Authority	13.21	Chronic Gout	1	1	83.10	0.01%
00532	West Volusia Hospital Authority	02.15	Malignant neuroendocrine tumors	1	1	57.56	0.00%
00532	West Volusia Hospital Authority	21.10	Persons with potential health hazards related to socioeconomic and...	1	1	56.63	0.00%
00532	West Volusia Hospital Authority	02.09	Malignant neoplasms of female genital organs	1	1	42.64	0.00%
00532	West Volusia Hospital Authority	18.13	Abnormal tumor markers	1	1	40.88	0.00%
00532	West Volusia Hospital Authority	02.22	Neoplasms of unspecified behavior	2	2	18.35	0.00%
00532	West Volusia Hospital Authority	22.3	Post COVID-19 condition unspecified	1	1	16.75	0.00%
00532	West Volusia Hospital Authority	21.16	Weeks of Gestation	1	1	12.45	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	19.04	Injuries to the abdomen, lower back, lumbar spine, pelvis and external genitals	2	3	-764.34	-0.05%
				2431	4054	1,436,080.85	100.00%



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 2/1/2022 to 2/28/2022

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
DeLand	2	0.00	0.00	0.00	0.00	0.00	0.00
miCareDeLand	1444	314,547.95	0.00	0.00	0.00	0.00	314,547.95
miCareDelton	1432	358,450.66	0.00	0.00	0.00	0.00	358,450.66
miCarePierse	134	22,073.73	0.00	0.00	0.00	0.00	22,073.73
00532 Totals:	3012	695,072.34	0.00	0.00	0.00	0.00	695,072.34



Summary of Claims Paid By Location

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 1/1/2022 to 2/28/2022

Description	Claims	Medical	Dental	Vision	Prescription	Disability	Total Paid
00532-West Volusia Hospital Authority							
DeLand	7	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	3389	598,468.14	0.00	0.00	0.00	0.00	598,468.14
miCareDeltona	3251	792,297.70	0.00	0.00	0.00	0.00	792,297.70
miCarePierse	299	45,315.01	0.00	0.00	0.00	0.00	45,315.01
00532 Totals:	6950	1,436,080.85	0.00	0.00	0.00	0.00	1,436,080.85



Top Providers by Paid Amount for Tins: '204552956'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 2/1/2022 to 2/28/2022

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	782	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: 1/1/2022 to 2/28/2022

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	1566	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: 2/1/2022 to 2/28/2022

20-4552956	1942540356	Micare LLC	Billings	MT	Clinic	782	0.00	0.00	0.00	0.00	0.00	0.00
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There is no data to display
the parameters entered for the parameters





Top Providers by Paid Amount for Tins: '550799729'

Block of Business ID: EBMSI
Client ID: 00532

Paid Date: 1/1/2022 to 2/28/2022

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



CLAIMS PAID BY MONTH

Paid Date: 1/1/22 to 2/28/22

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	700	\$268.43	\$120.53	\$50.05	\$0.00	\$96.66	\$1.20
miCareDeLand	02-2022	\$63,470.11	\$16,812.99	\$0.00	\$51,186.26	\$35.70	734	\$131,505.06	\$0.00	683	\$192.54	\$92.93	\$24.62	\$0.00	\$74.94	\$0.05
	Subtotal:	\$147,837.64	\$51,844.91	\$0.00	\$118,848.03	\$872.76	1856	\$319,403.34	\$0.00	1383	\$230.95	\$106.90	\$37.49	\$0.00	\$85.93	\$0.63
miCareDelton	01-2022	\$71,096.38	\$19,606.04	\$0.00	\$96,139.36	\$738.03	985	\$187,579.81	\$0.00	572	\$327.94	\$124.29	\$34.28	\$0.00	\$168.08	\$1.29
miCareDelton	02-2022	\$30,016.66	\$10,364.50	\$0.00	\$65,774.20	\$21.42	677	\$106,176.78	\$0.00	561	\$189.26	\$53.51	\$18.48	\$0.00	\$117.24	\$0.04
	Subtotal:	\$101,113.04	\$29,970.54	\$0.00	\$161,913.56	\$759.45	1662	\$293,756.59	\$0.00	1133	\$259.27	\$89.24	\$26.45	\$0.00	\$142.91	\$0.67
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
miCarePierse	02-2022	\$17,257.20	\$895.91	\$0.00	\$2,369.16	\$0.00	49	\$20,522.27	\$0.00	72	\$285.03	\$239.68	\$12.44	\$0.00	\$32.91	\$0.00
	Subtotal:	\$29,042.98	\$3,876.50	\$0.00	\$6,705.74	\$198.31	145	\$39,823.53	\$0.00	141	\$282.44	\$205.98	\$27.49	\$0.00	\$47.56	\$1.41
	Total:	\$277,993.66	\$85,691.95	\$0.00	\$287,467.33	\$1,830.52	3663	\$652,983.46	\$0.00	2657	\$245.76	\$104.63	\$32.25	\$0.00	\$108.19	\$0.69

Parameters

Beginning Location:
Ending Location:
Paid Date: 1/1/2022-2/28/2022
Reporting Period: CLIENTYTD
Location: 000-zzzzz

** Census Count Comments: Membership is counted per location, per department, or per plan for each month; an individual with a change may be counted more than one time.

WVHA miCare Clinic Deland and Deltona

February 2022 Report

miCare Utilization and Capacity

miCare Utilization and Capacity

	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
Deland					
2022	164	120	73%	44	27%

	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
Deltona					
2022	148	95	64%	53	36%

	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
Deland and Deltona					
2022	312	215	69%	97	31%

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	74%	64%	80%	58%	88%

Deltona	Monday	Tuesday	Wednesday	Thursday	Friday
2022	58%	63%		69%	67%

Key Insights:

- Between the two clinics 69% of the available capacity was used for scheduled appointments; 31% 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 - 5%
 - Deltona - 19%

Such 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

February 2022

	Total Unique Patients with Appointments	Total Eligible Membership	Penetration of Membership (%)
Total	612	1,256	49%

*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	571	57%
2	Lab Ordered by a miCare Provider	124	12%
3	Recheck/ Follow-Up	100	10%
4	Regular Visit, 1-2 Issues/Medications	56	6%
5	1st Clinic Visit	31	3%
6	Lab Ordered by a Non-miCare Provider	25	2%
7	Med Pick Up Pt Assist Program	21	2%
8	Sick/Urgent	20	2%
9	Hospital Follow-up	19	2%
10	Nurse Visit	12	1%
11	Chronic Disease Mgmt	8	1%
11	Physical/Well Exams (Women/Men 18 and over)	8	1%
13	Immunization/Shot	6	1%
14	Regular Visit, 3+ Issues/Medications	4	0%
15	For any visit conducted via phone (NOT a virtual visit)	3	0%
Overall - Total		1,008	

Location	Visit Count	% of Total
Onsite	930	92%
Telephone	78	8%
Overall - Total	1,008	

Deltona

#	Visit Type Description	Visit Count	% of Total
1	Recheck/ Follow-Up	118	34%
2	Lab Ordered by a miCare Provider	81	23%
3	Regular Visit, 1-2 Issues/Medications	45	13%
4	1st Clinic Visit	16	5%
5	Chronic Disease Mgmt	15	4%
5	Med Pick Up Pt Assist Program	15	4%
7	Sick/Urgent	12	3%
8	For any visit conducted via phone (NOT a virtual visit)	10	3%
8	Lab Ordered by a Non-miCare Provider	10	3%
10	Hospital Follow-up	6	2%
11	Physical/Well Exams (Women/Men 18 and over)	4	1%
12	Community Resource	3	1%
12	Immunization/Shot	3	1%
12	Nurse Visit	3	1%
12	Regular Visit, 3+ Issues/Medications	3	1%
16	Procedure	1	0%
Overall - Total		345	

Location	Visit Count	% of Total
Onsite	284	82%
Telephone	61	18%
Overall - Total	345	

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
*Serving
Volusia and Flagler Counties*

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

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

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

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

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



CHARITABILITY • INTEGRITY • ACCOUNTABILITY

March 1, 2022

West Volusia Hospital Authority

Monthly Enrollment Report

In the month of February there were 256 appointments to assist with new applications and 28 appointments to assist with pended applications from January-February. For a total of 284 Interviews with clients.

240 applications were submitted for verification and enrollment. Of these, 240 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 240 that were processed, 212 were approved and 12 were denied. There were 16 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.

Outreach Efforts:

- Attended West Volusia Community Partners meeting
- Reached out to all clients due to renew with a reminder phone call as well as the reminder letter
- Held a training at Halifax Hospital to educate hospital staff on how to do the health card and where to send applications and clients
- Attended community fairs in Deland.

Respectfully submitted by Gail Hallmon



The Neighborhood Center

of West Volusia



A Place with a Heart

WEST VOLUSIA HOSPITAL AUTHORITY 2021 – 2022 UTILIZATION REPORT FOR ACCESS TO CARE PROGRAM

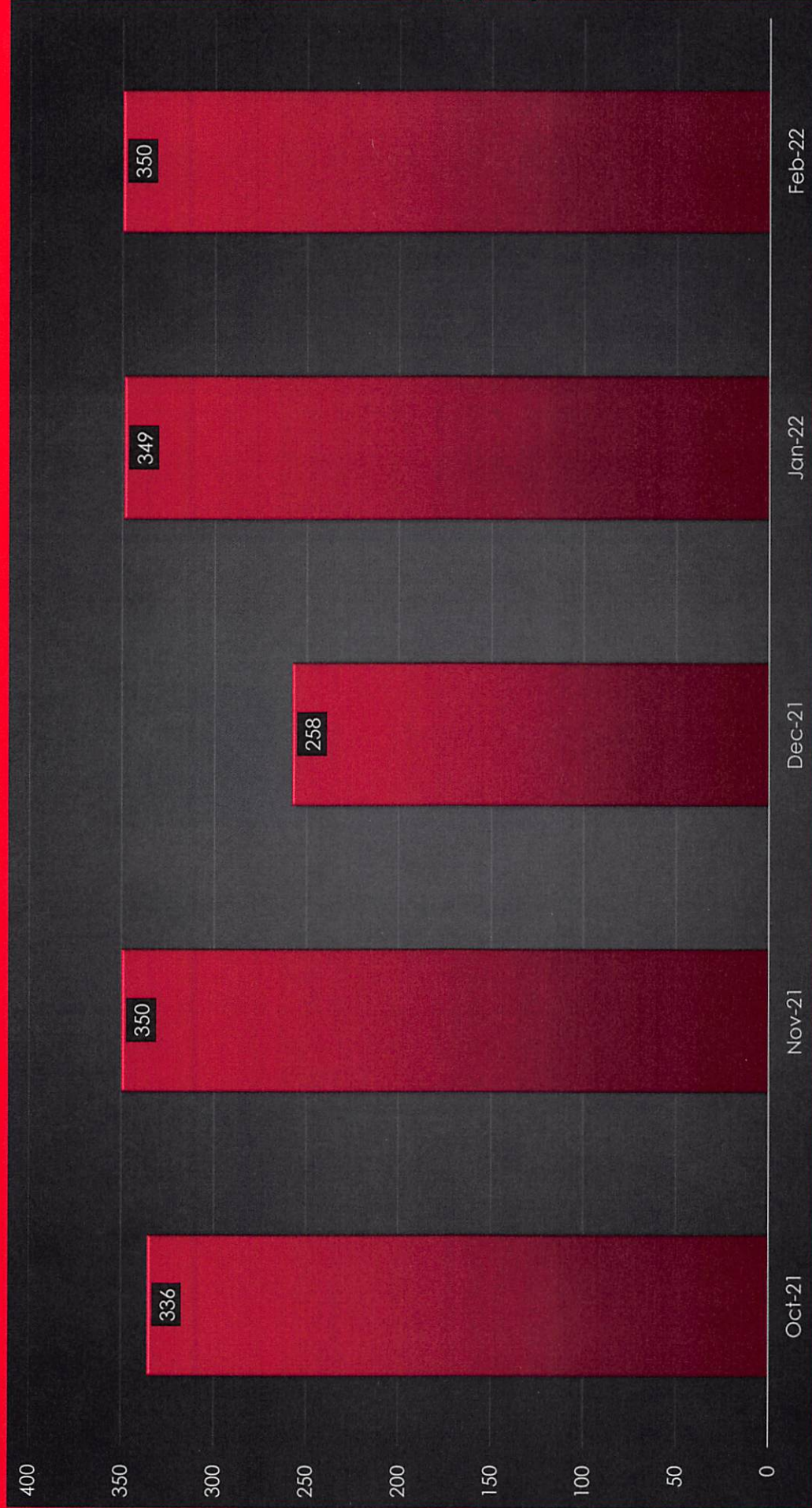
MARCH 17, 2022

CASE MANAGEMENT BASED

- ▶ Medicare and Medicaid reimbursement rate for Case Management is \$61.37 per 20 minutes of service.
 - ▶ This equals \$92.05 per $\frac{1}{2}$ (half hour) of service.
- ▶ Neighborhood Center provides the same Case Management services to our clients for \$25.00 per $\frac{1}{2}$ (half hour) of service.

ACCESS TO CARE



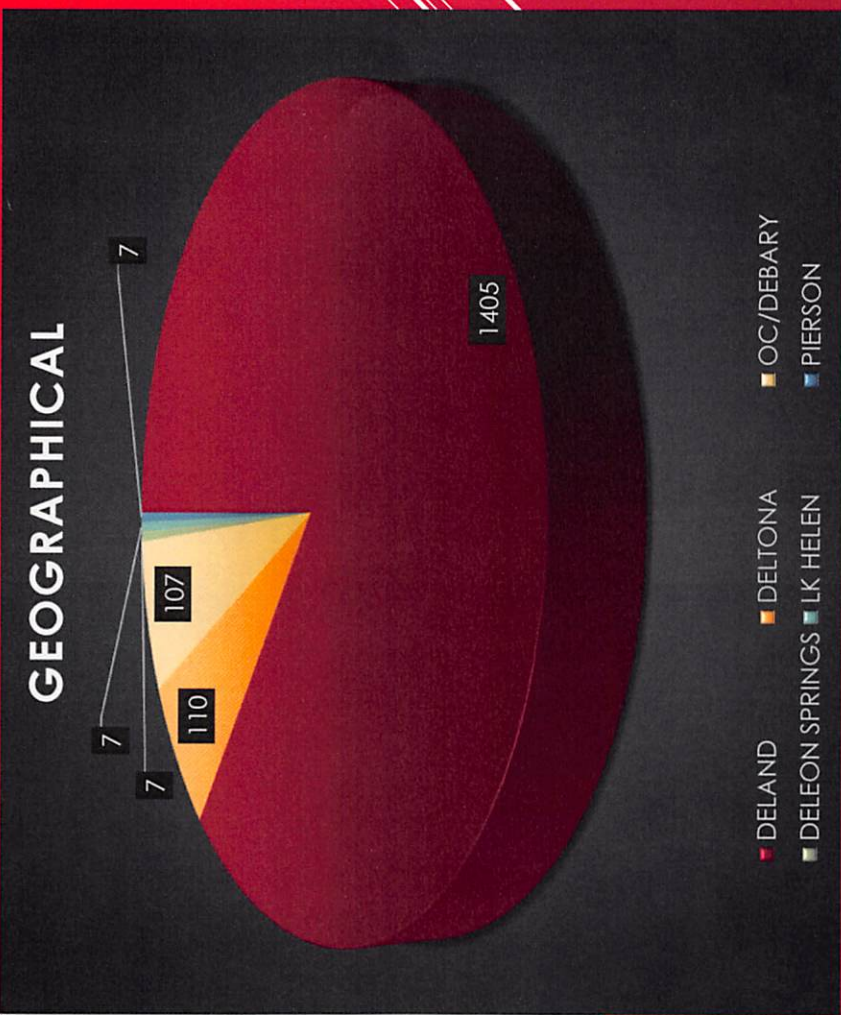


MONTHLY REFERRALS

MONTH	#	\$	%
OCT	336	\$8400.00	8.4
NOV	350	\$8750.00	8.75
DEC	258	\$6450.00	6.4
JAN	349	\$8725.00	8.7
FEB	350	\$8750.00	8.75
TOTAL	1643	\$41,075.00	41

UTILIZATION TO DATE

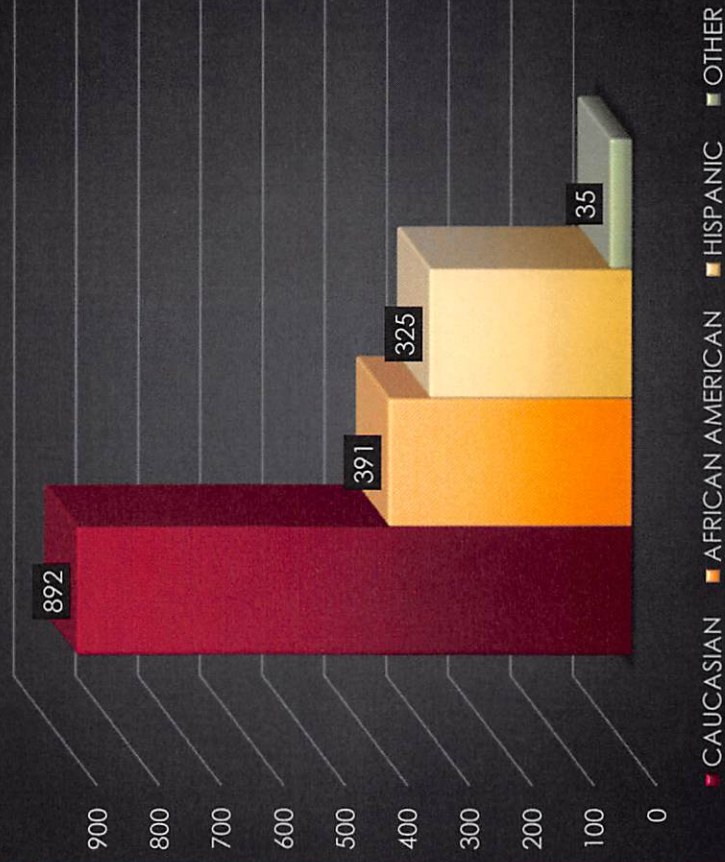
ACCESS TO CARE



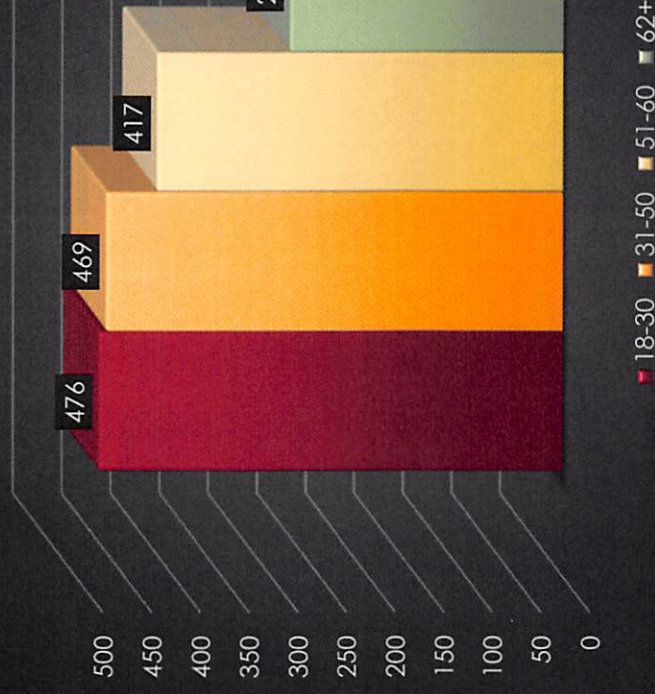
CLIENT DEMOGRAPHICS

ACCESS TO CARE

Race/Ethnicity



Age



MALE - 955
FEMALE - 688

NEIGHBORHOOD CENTER PROGRAMS

Housing Programs

Emergency Shelter – 10 beds

HUD-Permanent Supportive Housing – 44 units

Family Emergency Shelter – 3 units

Unaccompanied Homeless Youth – 8 beds

Domestic Violence Rapid Rehousing – 15 units

Seniors in Transition – 5 suites in 1 house

Bridge Shelter – 30 beds

Transitional Housing – 7 houses

NSP/HOME Programs – 9 houses

Rapid Rehousing Programs – 3

Growth and Achievement

- Inmate Reintegration Program

Homeless Prevention and Other Programs

Food Pantry – Non-perishable and Fresh Food

Utility Payment Assistance

Hygiene Products

Blankets and Sleeping Bags

Health Care Navigation

Lunch and Dinner Provision for All

Mercy Hour – hair cuts, hygiene products, clothes, showers, laundry, groups

Rental Payment Assistance

Bus Passes

Pet Food

Outreach Services

HOW WE IMPACT

- Assessment of Needs
- Case Management
- Support Groups
- Rapidly Rehousing
- Accountability
- Area Resources
- Cooperation
- Individual Service Plan
- Life Skills Groups
- Financial Literacy Classes
- Engagement
- Community Partners



THANK YOU



FOR HAVING IMPACT IN OUR COMMUNITY

WVHA-FDOH Dental Services Contractual Agreement Mid-year Report



Tachara Ferguson-Reid
Dental Program Manager, MPH

Our Mission

- To provide Volusia county residents exceptional patient care through the delivery of quality dental care services.

Services Provided

- Preventative (exams, x-rays, cleanings, sealants)
- Restorative (fillings, extractions)
- Education (oral hygiene instructions, nutritional and tobacco counseling)

Contract History

- FY-16/17 \$300,000 58% spent
- FY-17/18 \$200,000 100% exhausted by July 2018
- FY-18/19 \$200,000 99% spent
- FY-19/20 \$228,000 51% spent
- FY-20/21 \$223,000 74% spent
- FY-21/22 \$150,000 35% spent (should be at about 42%)

October 1, 2021-February 28, 2022

• Total Number of Unique Clients	122
• Total Number of Units Billed	313
• Total Number of Services	1,628
• Total Value of Services*	\$135,006.502
• Total Billed to WVHA	\$51,726.38

*value based of American Dental Association usual and customary fees

Clients Comment

“Staff was friendling and polite”

“I will use the services again”

“Thank you for making me smile again”

“Without you, I wouldn't have anywhere else to go”

QUESTIONS??





March 17, 2022

Board of Commissioners
West Volusia Hospital Authority
c/o Dreggors, Rigbys, & Teal, PA
1006 N. Woodland Blvd.
DeLand, FL 32720

We are pleased to confirm our understanding of the services we are to provide the West Volusia Hospital Authority (hereinafter referred to as "the Authority", "the Board", "You", or "Yours") for the year ending September 30, 2022, with the option to renew for two subsequent one-year periods. We will audit the statements of governmental activities and each major fund, which collectively comprise the basic financial statements, of the Authority as of and for the year ending September 30, 2022.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's 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. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of the Authority and its contracted accounting firm regarding the methods of preparing the information and comparing the information for consistency with the responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1) Schedule of Healthcare Expenditures

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the

Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the Authority, as well as evaluating the overall presentation of the financial statements. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to the Authority that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Authority Responsibilities

The Authority is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. The Authority is also responsible for all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

The Authority and its contracted accounting firm are responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Authority and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

The Authority and its contracted accounting firm are also responsible for making all financial records and related information available to us and for ensuring that all financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are

aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) the Authority's contracted accounting firm, (2) others who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from contractors, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are also responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

The Authority is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. The Authority is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. The Authority and its contracted accounting firm are also responsible for providing views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the Authority, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to

obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by the contracted accounting firm or others acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the contracted accounting firm and the Board of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the Board of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to the Authority and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Authority's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Examination Procedures—Compliance with Section 218.415, Florida Statutes

You have also requested that we examine compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, of the Authority for the year(s) in which the financial statement audit is performed. We are pleased to confirm our acceptance and our understanding of this examination engagement by means of this letter. Our examination will be conducted with the objective of expressing an opinion as to whether the Authority complied in all material respects with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

Examination Procedures—Practitioner Responsibilities

We will conduct our examination in accordance with the attestation standards related to examinations of the American Institute of Certified Public Accountants. An examination-level attestation engagement involves performing procedures to obtain attest evidence about whether compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* is fairly presented, in all material respects, in conformity with Section 218.415, Florida Statutes, *Local Government Investment Policies*. The procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement or misrepresentation of the subject matter, whether due to fraud or error.

Because of the inherent limitations of an examination, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or misrepresentations may not be detected exists, even though the examination is properly planned and performed in accordance with the attestation standards related to examinations of the American Institute of Certified Public Accountants. However, we will inform you of any material errors or fraud that comes to our attention, unless clearly inconsequential.

Examination Procedures—Authority Responsibilities

Our examination will be conducted on the basis that the Authority's contracted accounting firm and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the Section 218.415, Florida Statutes, *Local Government Investment Policies* in accordance with Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- b. For the design, implementation, and maintenance of internal control relevant to Section 218.415, Florida Statutes, *Local Government Investment Policies*, which is the best means of preventing or detecting errors or fraud;
- c. For selecting and determining the suitability and appropriateness of the criteria upon which the Section 218.415, Florida Statutes, *Local Government Investment Policies* will be evaluated; and
- d. To provide us with:
 - i. Access to all information of which the Authority and its contracted accounting firm are aware that is relevant to the Section 218.415, Florida Statutes, *Local Government Investment Policies* such as records, documentation, and other matters and that you are responsible for the accuracy and completeness of that information;
 - ii. Additional information that we may request for the purpose of the examination; and

- iii. Unrestricted access to persons within the entity and its contractors from whom we determine it necessary to obtain attest evidence.

As part of our examination process, we will request from the Authority and its contracted accounting firm regarding Section 218.415, Florida Statutes, *Local Government Investment Policies*, written confirmation concerning representations made to us in connection with the examination.

Examination Procedures—Reporting

We will issue a written report upon completion of our examination of Section 218.415, Florida Statutes, *Local Government Investment Policies*. Our report will be addressed to the Authority. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Engagement Administration, Fees, and Other

We understand that your independently contracted accounting firm, currently Dreggors, Rigsby, & Teal, will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We do not host, are not the custodian of, and accept no responsibility for your financial and non-financial data. You acknowledge that you have sole responsibility for the storage and preservation of financial and non-financial data.

We will provide copies of our reports to the Authority; however, the Authority and its contracted accounting firm are responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of James Moore & Co., P.L. (JMCo) and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of JMCo personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. We will also provide selected audit documentation to a successor auditor upon your separate approval.

It is the policy of James Moore & Co. P.L. (the Firm), to keep records related to this engagement for seven years after the completion of our services (the "retention period"), as specified by the Firm's Record Retention and Destruction Policy. However, the Firm does not keep any original client provided records. Client provided records will be returned to you at the completion of the engagement. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by us (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, etc.) will remain part of the engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any government or regulatory agencies.

At the expiration of the retention period, the related engagement records will be destroyed. However, the related engagement records will not be destroyed regardless of the retention period, if the Firm has knowledge of potential or pending litigation and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said litigation and/or investigation. If it is determined that the records in question are relevant to the litigation and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending litigation or investigation may not be public knowledge, we request that you inform us of any such litigation or investigation in a timely manner. Likewise, as it may not be public knowledge when the litigation or an investigation has been concluded, we request that you inform us when all litigation or investigation has been concluded so that the litigation hold may be lifted and the records related to our engagement destroyed in accordance with our Record Retention and Destruction Policy. Your signature below authorizes us, that upon the expiration of the seven year period, the Firm is free to destroy all records related to this engagement.

Zach Chalifour is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audits in December of the respective year under audit and to issue our reports no later than January 31 of the subsequent year.

At the conclusion of our audit engagement, we will communicate to the Board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with the contracted accounting firm, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of the contracted accounting firm as a result of our audit procedures;
- Representations we requested from the contracted accounting firm;
- The contracted accounting firm's consultation with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with the Authority or its contracted accounting firm.

Nonattest Services

We will perform the following nonattest services: preparation of your financial statements, other schedules, and related notes. With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the Authority. However, we will provide advice and recommendations to assist management of the Authority in performing its responsibilities. The Authority is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Contracted Accountants, Dreggors, Rigsby, & Teal – Ronald Cantlay and/or Al Powers) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows. We will perform the services in accordance with applicable professional standards. This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or

take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm may advise the County with regard to different matters, but the County must make all decisions with regard to those matters.

Any nonattest services performed by us do not constitute an audit performed in accordance with *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We confirm that we are independent of the Authority and we have, and will contain to maintain, the insurance coverage as outlined by the authority in the Request for Proposal – Governmental Auditing services.

Our fees for the audit of the financial statements and related services, including expenses, for each of the fiscal years included in this engagement are as follows:

<u>Year</u>	<u>Fee</u>
2022	\$ 17,300

Our invoices for these fees will be rendered each month as work progresses and are payable within 45 days of presentment. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

This engagement may be terminated by either party provided a 60-day written notice of their intention to terminate the engagement.

All notices, requests, consents and other communications hereunder shall be in writing and shall be made by hand delivery, first class registered or certified mail, postage paid, to the following address:

If to James Moore:

James Moore & Co., P.L.
Attn: Zach Chalifour, CPA
121 Executive Circle
Daytona Beach, FL 32114

If to the Authority:

West Volusia Hospital Authority
Attn: Chairman
c/o DREGGORS, RIGSBY & TEAL, PA
1006 N. Woodland Blvd.
DeLand, Florida 32720

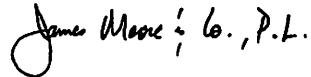
or such other address which may have been furnished by one party to the other in writing.

West Volusia Hospital Authority
March 17, 2022
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Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2020 peer review report accompanies this letter.

We appreciate the opportunity to continue to be of service to the West Volusia Hospital Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the West Volusia Hospital Authority for the audit of the Authority's financial statements for the fiscal year ending September 30, 2022.

By: _____ Title: _____ Date: _____



CPAs & Advisors

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

April 23, 2021

To the Members
James Moore & Co., P.L.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Haddox Reid Eubank Betts PLLC

Conflict of Interest Disclosure Form

Note: A potential or actual conflict of interest exists when commitments and obligations are likely to be compromised by the nominator(s)' other material interests, or relationships (especially economic), particularly if those interests or commitments are not disclosed.

This Conflict of Interest Form should indicate whether the nominator(s) has an economic interest in, or acts as an officer or a director of, any outside entity whose financial interests would reasonably appear to be affected by the addition of the nominated condition to the newborn screening panel. The nominator(s) should also disclose any personal, business, or volunteer affiliations that may give rise to a real or apparent conflict of interest. Relevant Federally and organizationally established regulations and guidelines in financial conflicts must be abided by. Individuals with a conflict of interest should refrain from nominating a condition for screening.

Date:

Name:

Position:

Please describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest:

☐ I have no conflict of interest to report.

☐ I have the following conflict of interest to report (please specify other nonprofit and for-profit boards you (and your spouse) sit on, any for-profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own:

1. _____

2. _____

3. _____

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Signature: _____

Date: _____

THE CITIZENS ADVISORY COMMITTEE

OF THE

WEST VOLUSIA HOSPITAL AUTHORITY

ByLaws

ARTICLE I. Purpose of the Citizens Advisory Committee

The Citizens Advisory Committee shall have the responsibility of providing ideas and advice to the West Volusia Hospital Authority, herein referred to as the Board, on how to effectively and efficiently serve and meet the healthcare needs of the citizens of West Volusia County.

ARTICLE II. Duties and Responsibilities

The Citizens Advisory Committee shall be limited in its pursuits to issues assigned to it by the Board. The Committee shall study those issues, examine facts and make recommendations to the Board. However, suggestions from any CAC member to the Board are welcome.

ARTICLE III. Authority

The Committee is independent of the Authority's administration and/or individual Board members but shall answer to the Board as a whole. It shall study those matters directed to it by the Board, but it is free to set its own agenda and methods of operation. The Authority's administration shall provide assistance and cooperation to the Committee to increase its effectiveness in achieving its purpose.

ARTICLE IV. Membership

The Committee shall be composed of ten (10) members appointed by the Board, who will serve at the pleasure of the Board. The Board may expand, reduce or abolish the Committee or replace any member without stating a cause. Each Board member shall nominate two (2) members for the Citizens Advisory Committee for the Board's consideration. Members of the Committee shall serve during the term of office of the Board member who nominated them. There shall be no limit to the number of terms a person may serve on the Committee.

ARTICLE V. Members Responsibilities

Every Committee member is expected to attend each meeting of the Committee and be a positive and effective contributor to the deliberations of the Committee. Only duly appointed members of the Committee shall vote on the business of the Committee. No

proxies or substitutes shall be allowed. After three (3) consecutive unexcused absences, a member's position shall be declared vacant. The chair of the Committee shall have the authority to determine whether a member's absence is excused. The Chair of the Board shall be asked to make appointments to fill any vacant positions.

ARTICLE VI. Officers

The Committee shall elect a chair and vice chair at its first meeting of each calendar year. The chair shall be limited to serving two (2) consecutive terms of office. After an intervening term the immediate past chair shall again become eligible to hold the position of chair. The chair shall prepare the agenda and preside at each meeting of the Committee. The vice chair shall perform those duties assigned by the chair and chair the Committee in the absence of the chair.

ARTICLE VII. Meeting Times and Places

The Committee shall meet upon call of the Committee chair at a time and place to be announced by the chair or as provided for by the Committee. A special meeting of the Committee may be called by the chair or by petition of four (4) members of the Committee.

ARTICLE VIII. Subcommittees

The chair shall establish subcommittees as needed and appoint the chairs.

ARTICLE IX. Conduct of Committee and Subcommittees Meetings

All meetings of the Committee and its subcommittees shall be held in the sunshine and are subject to Florida's sunshine laws. At each Committee and subcommittee meeting the chair shall provide an opportunity for non-committee members to be recognized and provide time for presentations. It is desired and hoped that the public, Board members and staff members of the Hospital Authority will provide information, suggestions and ideas to advance the work of the Committee.

Presenters to the Committee shall be limited in their presentation time and will be expected to respond to questions from the Committee or subcommittee.

Official business shall only be conducted when it has been established that a quorum is present and voting. A quorum is defined as more than fifty per cent (50%) of the members of the Committee.

ARTICLE X. Requests and Reports

All requests to the Authority for information, materials and/or individual or group presence at any function of the Committee shall be made by the chair of the Committee.

The chair shall provide reports to the Board as requested, describing the Committee's activities, findings and recommendations, in keeping with its purpose.

ARTICLE XI. Compensation

The members of the Committee shall receive no compensation for their work and contributions.

ARTICLE XII. ByLaws Changes

The Citizens Advisory Committee shall develop and operate by a set of bylaws approved by the Board. All additions, deletions or modifications to the bylaws must be approved by the Board prior to becoming effective.

ARTICLE XIII. Conflict of Interest

Members of the Citizens Advisory Committee shall be subject to the provisions of Florida law pertaining to the avoidance of conflict of interest for public office holders. Committee members shall not derive pecuniary profit or direct benefit from any action of the Committee either as individuals or in a corporate capacity or entity of which the member is a participant. In the event there appears to be conflict of interest, a Committee member shall declare and defend the conflict and abstain from voting on the specific question. The abstaining Committee member shall place on file the required written statement as set forth in Part III of Chapter 112, Florida Statutes, Code of Ethics for Public Officers and Employees.

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%	or	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 date & 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

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
<u>WVHA CARD Screening Requirement:</u>									
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			
<u>RESIDENCY ONLY Screening Requirement:</u>									
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

<u>Funded Agencies</u>	Month	Total #	# Clients	%	Any Audit	Svc Date	Residency	WVHA	or	Verification	Medicaid	WVHA	Board Action/Notes:
<u>WVHA CARD Screening Requirement:</u>	Reviewed	Served	Audited	Audited	Violation	Verified	Verified	Card		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,
<u>RESIDENCY ONLY Screening Requirement:</u>													
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

Eileen Long

From: FLAUDGEN_AUDRPT_LG <FLAUDGEN_AUDRPT_LG@AUD.STATE.FL.US>
Sent: Monday, February 21, 2022 3:59 PM
To: CoenJ1857@gmail.com
Cc: Eileen Long; DonnaPepin34@outlook.com; AccardiPharmacy2583@gmail.com; volorialmanning@hotmail.com; judylesliecraig@aol.com
Subject: P&T - West Volusia Hospital Authority
Attachments: West Volusia Hospital Authority Transmittal Letter and P&T.pdf

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged

The purpose of this e-mail is to provide an electronic copy of the preliminary and tentative audit findings resulting from our operational audit of the West Volusia Hospital Authority. The attached PDF file should include nine (9) findings and conclude with the phrase "**End of Preliminary and Tentative Audit Findings.**" Should the PDF file received not include this number of findings or if you have any questions regarding the content of the findings, please call Derek Noonan, Audit Manager, at (850) 412-2864.

The PDF file can be viewed using Adobe Acrobat Reader. If you do not have the Reader, visit <http://www.adobe.com> to download a FREE copy.

Please provide your response electronically through e-mail to flaudgen_audrpt_lg@aud.state.fl.us. Please include a cover letter with your digitized signature. If technical issues make an electronic response not possible, a hard copy (paper) response will be acceptable.

Electronic distribution of official documents using Internet e-mail requires that the e-mail sender provide reasonable assurance that the e-mail recipient can identify the e-mail message as an official transmission from the sender. Auditor General staff should have called your Office to inform you that this document was electronically mailed.

Please e-mail this Office at flaudgen_audrpt_lg@aud.state.fl.us to indicate receipt of the preliminary and tentative audit findings. For our files, the date of receipt is considered to be the date this document was received in your electronic mail box.

If you have any questions regarding the ability to access this PDF file or regarding the preparation of an electronic response, please contact Kimberly Kirby at (850) 412-2881.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
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February 21, 2022

Ms. Jennifer Coen
Chairwoman
West Volusia Hospital Authority
2847 W. New York Avenue
DeLand, Florida 32720

Dear Ms. Coen:

Enclosed is a list of nine (9) preliminary and tentative audit findings and recommendations that may be included in a report to be prepared on our West Volusia Hospital Authority (WVHA) audit.

Pursuant to Section 11.45(4)(d), Florida Statutes, you are required to submit within thirty (30) days after receipt of this list a written statement of explanation concerning all of the findings, including therein your actual or proposed corrective actions. If within the 30-day period you have questions or desire further discussion on any of the preliminary and tentative audit findings and recommendations, please contact this Office.

Your written explanation should be submitted electronically in source format (e.g., Word) and include your signature. For quality reproduction purposes, if you are not submitting your response in source format, please convert your response to PDF and not scan to PDF. If technical issues make an electronic response not possible, a hard copy (paper) response will be acceptable.

Please e-mail this Office at flaudgen_audrpt_lg@aud.state.fl.us to indicate receipt of the list of preliminary and tentative audit findings and recommendations. Absent such receipt, delivery of the enclosed list is presumed, by law, to be made when it is delivered to your office.

Sincerely,

Sherrill F. Norman

SFN/bk

Enclosure

c: Eileen Long
WVHA Board Members

**PRELIMINARY AND TENTATIVE AUDIT FINDINGS
NOT AN AUDIT REPORT**

SUMMARY

This operational audit of the West Volusia Hospital Authority (Authority) focused on selected processes and administrative activities. Our audit disclosed the following:

Summary of Findings

Finding 1: Contrary to State law, the Authority did not provide requested records needed to achieve all the objectives of our audit, thereby imposing significant constraints on the conduct of our audit.

Finding 2: The Authority should enhance its oversight and monitoring procedures to provide greater assurance that grantees provide services consistent with the Board's intent and that payments to grantees are appropriate, properly supported, and in compliance with agreement terms and conditions.

Finding 3: The Authority did not have adequate policies and procedures to ensure that grantee compliance review reports contained all information necessary for the Authority to make fully informed decisions on reported results. Additionally, the Authority Board did not always take appropriate action of record to resolve deficiencies identified in those reports.

Finding 4: The Authority paid a grantee for medical services pursuant to invoices not supported by the detailed records required by the grant agreement.

Finding 5: The Authority did not approve health care services agreements between the Authority's third-party administrator and health care providers that obligated the Authority to pay for the health care services.

Finding 6: The Authority accumulated significant resources that may be in excess of amounts necessary for the Authority to fulfill its duties and responsibilities.

Finding 7: The Authority had not established written budget preparation policies and procedures. Additionally, contrary to State law, the 2015-16 through 2020-21 fiscal year budgets generally did not include estimated beginning or ending fund balances.

Finding 8: The Authority had not established policies and procedures governing the removal of Citizens Advisory Committee (CAC) members. In addition, in May 2019, the Authority Board removed a CAC member at a public meeting without placing the member's removal on the agenda, which limited the opportunity for public involvement.

Finding 9: The Authority had not established anti-fraud policies or procedures.

BACKGROUND

The West Volusia Hospital Authority (Authority) is an independent special district in Volusia County, created in 1957 to provide access to health care for the qualified indigent residents within the Authority's geographic boundaries, the western portion of Volusia County (West Volusia). The Authority is governed

**PRELIMINARY AND TENTATIVE AUDIT FINDINGS
NOT AN AUDIT REPORT**

by a five-member Board of Commissioners (Board), each elected for 4-year terms.¹ The commissioners elect a chair, vice-chair, secretary, and treasurer on an annual basis. The Authority has also established a Citizens Advisory Committee (CAC), which is composed of ten members appointed by the Board and who serve at the pleasure of the Board. The CAC makes recommendations to the Board on how to serve and meet the health care needs of West Volusia residents.

The Authority does not directly own or manage any hospital or clinic and has no employees. The Authority levies ad valorem (property) taxes to provide funding to hospitals and contracted agencies to support health care for low-income residents of West Volusia. As the Authority has no employees, the Board contracted with an accounting firm to perform its accounting and administrative functions (including maintaining Board meeting agendas and minutes) and with an attorney for legal work. The Authority contracted with a third-party administrator (TPA) to provide health care network access and related administrative services.

To provide health services to low-income West Volusia residents, the Authority established the HealthCard Program.² West Volusia residents are eligible for a HealthCard if they meet certain residency, identification, income, and medical coverage requirements.

FINDINGS AND RECOMMENDATIONS

Finding 1: Significant Constraints Imposed on Audit

Pursuant to State law,³ the Authority was created to provide, either directly or through third parties, health care access to indigent residents within its geographic boundaries, the western portion of Volusia County. To exercise these powers, the Authority's enabling legislation⁴ granted the Board the power to contract and be contracted with.

The Board entered into agreements⁵ with a health care provider agency to provide Human Immunodeficiency Virus (HIV) testing and counseling, health behavior and education, and non-clinical support to West Volusia's indigent population for the 2018-19 and 2019-20 fiscal years⁶ with maximum amounts of \$235,000 and \$219,000, respectively. The health care provider agency (HIV Grantee)

¹ Chapter 2004-421, Section 3, Charter Section 2, Laws of Florida, provides that, to stagger Board member 4-year terms, elections are held every 2 years by identifying Commissioners as either Group A (three Commissioners) or Group B (two Commissioners). Group A Commissioners are elected in one election cycle, and Group B Commissioners are elected in the next election cycle.

² The HealthCard Program is a program whereby eligible indigent residents receive an Authority HealthCard which the residents provide to contracted health care agencies to receive health care services.

³ Chapter 2004-421, Section 3, Charter Section 1, Laws of Florida.

⁴ Chapter 2004-421, Section 3, Charter Section 1, Laws of Florida.

⁵ The Authority's health care agencies' funding agreement contracts refer to the agencies as "Grantee", but the Authority internally refers to them as funded agencies.

⁶ The Authority's fiscal year begins on October 1 and ends on September 30. The grant periods corresponded with the Authority's fiscal years ended, September 2019 and September 30, 2020, respectively.

**PRELIMINARY AND TENTATIVE AUDIT FINDINGS
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invoiced the Authority monthly for variable amounts based upon the amount of HIV services performed, and the Authority paid the HIV Grantee \$198,548 and \$186,350 for those 2 fiscal years, respectively.

As described in the **OBJECTIVES, SCOPE, AND METHODOLOGY** section of this report, the objectives of our audit included objectives related to various aspects of the Authority's agreement with the HIV Grantee. For example, our audit objectives included determining whether payments to the HIV Grantee were appropriate, properly supported, and complied with the agreement terms and conditions. To achieve those objectives, we requested relevant records for examination. However, contrary to Federal law⁷ and State law,⁸ our requests for certain records related to the Authority's contract with the HIV Grantee were denied, imposing significant constraints on the conduct of our audit. Specifically:

- In connection with our analysis of the frequency of the HIV Grantee's testing and counseling of West Volusia residents, and to determine the number of those residents who were HIV positive, we requested electronic records from the HIV Grantee showing information regarding services provided during the period October 2018 and June 2020, including service dates and HIV test results. Acknowledging the Authority's concerns about patient privacy, we requested that the information be provided without patient names, social security numbers, or any other sensitive or personally identifiable information. In August 2021, the HIV Grantee's attorney denied our request, stating that, due to the Health Insurance Portability and Accountability Act (HIPAA) requirements, the HIV Grantee would not provide the requested records. Insofar as Federal law⁹ states that nothing in the HIPAA laws limits a state from accessing health records and information for audits, and State law¹⁰ requires that all officers whose respective offices the Auditor General is authorized to audit shall make all public records¹¹ available to the Auditor General on demand, the HIV Grantee's refusal to provide the requested records was unfounded.
- In September 2021, we obtained from the accounting firm the HIV Grantee's invoices for the period October 2018 through June 2020. Cumulatively, the invoices disclosed that the HIV Grantee billed the Authority for HIV services¹² provided to 1,274 individuals. However, the HIV Grantee declined our request to provide detail supporting the invoices, such as descriptions of the actual services provided.
- In October 2021 we requested the Authority's accounting firm to obtain records from the HIV Grantee to explain the significant difference in the number of clients noted between statements recorded in the minutes of the June 2020 Citizens Advisory Committee (CAC) meeting and data

⁷ Title 42, Section 1320d-7(c), United States Code, Effect on State Law, provides that "nothing in this part shall limit the ability of a State to require a health plan to report, or to provide access to, information for management audits, financial audits, program monitoring and evaluation, facility licensure or certification, or individual licensure or certification laws limits a state from accessing health records and information for audits."

⁸ Section 11.47(1), Florida Statutes, requires that all officers whose respective offices the Auditor General is authorized to audit shall make all public records available to the Auditor General on demand.

⁹ Title 42, Section 1320d-7(c), United States Code, Effect on State law.

¹⁰ Section 11.47(1), Florida Statutes.

¹¹ Section 119.011(12), Florida Statutes, defines "public records" as "all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency."

¹² The invoices did not distinguish between counseling and testing services.

**PRELIMINARY AND TENTATIVE AUDIT FINDINGS
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reported in the HIV Grantee report for the period October 2018 to March 2019,¹³ which was accepted by the Board at the Authority's May 2019 meeting. The HIV Grantee's attorney responded that the HIV Grantee was not "in the appropriate position to investigate the concerns raised regarding perceived inconsistencies with meeting minutes."

In August 2021, we requested the Authority's assistance in obtaining records from the HIV Grantee. The HIV Grantee agreement permits Authority representatives to review "grantee internal records and operations"; however, the Authority's attorney responded that, since the records belong to the HIV Grantee rather than the Authority, the Authority did not have to provide the records to us. In addition, at its August 2021 meeting, the Board passed a motion that, while it would generally continue to provide the Auditor General information within its possession, it would not request the HIV Grantee to provide records to us because "the Auditor General has not pointed to any contractual or other basis for this 'unique' treatment of [(the HIV Grantee) versus other Authority] funded entities, none of which have received such intrusive requests concerning the number of times a client has received a test/exam, the frequency, the outcome, along with the clients' addresses."¹⁴

Constraints limiting access to records and information requested for audit purposes frustrates the audit process and limits our ability to provide timely and relevant information to the Legislature and other decision makers.

Recommendation: In future audits, the Authority should demonstrate a commitment to accountability and comply with all auditor requests when such requests are made in accordance with Federal and State laws.

Finding 2: Monitoring – Human Immunodeficiency Virus Services Agreement

The Florida Attorney General has opined¹⁵ that a governmental entity may carry out a public purpose through private nonprofit corporations provided that "some degree of control should be retained by the public authority to assure accomplishment of the public purpose." Consequently, it is important that agreements with Authority grantees include provisions for sufficient oversight to provide assurance that the grantees utilize Authority grant moneys consistent with the Board's intent. Stewardship and fiduciary responsibilities include ensuring that Board internal controls provide for the effective and efficient use of public resources in accordance with applicable laws and contracts and agreements entered into by the Board. Effective management for contractual services includes procedures to monitor and evaluate grantee performance and compliance with agreement terms and conditions and appropriate actions to address any noted deficiencies.

¹³ October 2018-March 2019 Verbal Utilization Report, page 7.

¹⁴ To determine client eligibility, we requested documentation establishing that clients resided within the Authority's boundaries (West Volusia).

¹⁵ Attorney General Opinion No. 2002-18.

**PRELIMINARY AND TENTATIVE AUDIT FINDINGS
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Our review of grant agreement provisions and evaluation of the Authority's monitoring of agreements disclosed that the Authority could enhance the provisions in its agreements with, and improve its oversight of, the HIV Grantee.

As we received an allegation that the HIV Grantee was frequently and repeatedly testing and counseling the same West Volusia residents, we reviewed the grant agreements and noted that the agreements did not establish a minimum time between each test or between each counseling session. Because the grant agreements provided for the Authority to reimburse the HIV Grantee for each HIV test and counseling service and did not stipulate the frequency of repeat testing or counseling services for the same individuals, there was an incentive for the HIV Grantee to maximize agreement revenue by testing and providing counseling services to the same individual multiple times within an inappropriately short time frame. However, according to the Authority's attorney, the HIV Grantee elected on its own to only bill the Authority for three HIV tests per individual client per fiscal year.

To evaluate the Authority's monitoring of the HIV Grantee performance, we reviewed meeting minutes and HIV Grantee reports and requested documentation, including records obtained by the Authority or its accounting firm to support payments made by the Authority to the HIV Grantee. We found that:

- The June 2020 CAC meeting minutes documented discussions with HIV Grantee representatives regarding 12 of their 2020-21 fiscal year grant funding requests, including discussions between the Grantee representatives and the CAC members concerning the number of clients served and tested. In response to a CAC member's question, "How many clients do you see?" the HIV Grantee representatives stated that they had served approximately 675 unique clients for the 2019-20 fiscal year and that 80 percent of those clients tested were HIV positive. Insofar as the Authority's May 2019 meeting minutes indicated that the Board accepted an HIV Grantee report for the period October 2018 to March 2019,¹⁶ which indicated that the HIV Grantee had identified 30 HIV positive individuals, the number of HIV positive clients purported by the HIV Grantee representatives at the June 2020 CAC meeting appeared unreasonable. However, the Authority did not request the HIV Grantee to provide an explanation for the significant difference and, as noted in Finding 1, our request for records to explain the difference was denied. Absent explanations for the discrepancies in information provided by the HIV Grantee at public meetings, the Authority's Board may not have reliable information regarding the clients served by the HIV Grantee.

In February 2022, the Board Chair¹⁷ provided to us her contemporaneously prepared notes from the June 2020 meeting indicating that the HIV Grantee's representative reported a 3 percent HIV positive rate (rather than 80 percent), which would equate to 20 positive HIV positive individuals based upon 675 clients served. An e-mail accompanying the notes stated, "On further review, [Authority] staff provided me with the audio file and substantial interpretations emerged as to what others heard in the audio. Answers ranged from 3%, 8%, 30%, & 80%." The Board Chair also provided us with an audio file of the meeting and stated that "the applicable portion of the audio file is inaudible." We listened to the file and confirmed that the audio quality of the file was poor

¹⁶ October 2018-March 2019 Verbal Utilization Report, page 7.

¹⁷ Elected Board Chair at January 20, 2022, meeting.

**PRELIMINARY AND TENTATIVE AUDIT FINDINGS
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and did not clearly indicate the percentage of HIV positive individuals served according to the HIV Grantee representative.

- The Authority did not monitor the frequency of the HIV Grantee's testing and consultation of West Volusia residents or determine the number of residents that tested positive for HIV. In the absence of such monitoring, we requested electronic records from the HIV Grantee showing the individuals served during the period October 2018 and June 2020, the service dates, and HIV test results. However, as noted in Finding 1, our requests for these records were denied. Absent Authority efforts to verify and measure the services provided by the HIV Grantee, the Board has limited assurance that the HIV Grantee provided services consistent with the Board's intent.
- For the period October 2018 through June 2020, the HIV Grantee billed the Authority \$324,623 for HIV services. According to the HIV Grantee invoices we obtained in September 2021 from the accounting firm, the HIV Grantee provided services to 1,274 individuals, and 94 of these clients received 4 to 10 HIV services during the period October 2018 through June 2020. However, the invoices did not provide sufficient detail to support the services performed or the number of clients with positive HIV test results. For example, the invoices did not distinguish between counseling and testing services. Absent the necessary detail to support the invoiced amounts, we selected 17 of the 94 clients who received more than 3 HIV services and requested that the HIV Grantee identify the specific procedures performed and indicate whether any HIV test results were positive or negative. As noted in Finding 1, the HIV Grantee declined to provide the requested information. Absent detailed records supporting the amounts billed by the HIV Grantee, the Board has limited assurance that the Grantee used Authority grant moneys consistent with the Board's intent and public resources were used efficiently and effectively.

Reliable information and documentation evidencing the number and types of services provided is essential to the Board's ability to effectively monitor and evaluate grantee performance. Although the Authority's accounting firm performed compliance reviews to monitor certain aspects of grantee performance, the compliance reviews of the HIV Grantee did not include the procedures necessary to comprehensively evaluate the Grantee's performance. For example, the reviews did not determine the number of times the same individual received HIV services or verify verbal representations made by the Grantee regarding the number of clients served and the number of HIV positive individuals. (See Finding 3 for further discussion of compliance reviews.) As such, it is important that Authority agreements facilitate the provision of grantee records and information necessary to the Board's responsibility to perform appropriate oversight and monitoring procedures.

Recommendation: The Authority should enhance its oversight and monitoring procedures to provide greater assurance that grantees provide services consistent with the Board's intent and that payments to grantees are appropriate, properly supported, and in compliance with agreement terms and conditions. In addition, the Authority should:

- Include provisions in future HIV Grantee agreements requiring the Grantee to provide records, including records supporting the clients served, the services provided, and test results, in sufficient detail to enable the Board to effectively monitor and evaluate Grantee performance.
- Consider establishing the frequency of HIV testing and other services eligible for reimbursement in the grant agreement and periodically verify the HIV Grantee's compliance with such limits.

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Finding 3: Grantee Compliance Monitoring

During the period October 2018 through June 2020, the Authority paid \$6.3 million to ten grantees to provide various health-related services to eligible indigent residents located within the Authority's boundaries. The Authority paid amounts exceeding \$500,000 each, for a total of \$4.9 million, to three grantees for five service types:

- \$1.3 million for primary care services.
- \$1.3 million for pharmacy services.
- \$1.1 million for residential treatment services.¹⁸
- \$0.6 million for Health Card Application screening services.
- \$0.6 million for mental health (Baker Act¹⁹) services.

The Authority's standard grant agreements included provisions allowing the Authority or its representative to review grantee records and operations and prepare a grantee compliance report²⁰ on the results. The compliance reports were to include the total amount received by the grantee, an opinion on the grantee's compliance with the agreement requirements, and any instances of noncompliance noted during the compliance review. However, the Authority had not established written policies and procedures to ensure the proper completion of the compliance reports.

The Authority's accounting firm performed the compliance reviews, and the accounting firm's engagement letter with the Authority characterized the engagements as agreed upon procedures engagements.²¹ The engagement letter specified that the accounting firm would:

- Document the grantee's monitoring procedures regarding grant agreement compliance.
- Select a sample of transactions and test compliance with agreement provisions.
- Prepare a written report summarizing the results and provide recommendations to the Board.

Our examination of 19 of the accounting firm's 23 compliance reports issued during the period October 2018 through December 2020 disclosed that 9 of the reports contained findings of noncompliance and recommendations. Our review of these compliance reports disclosed that:

- Contrary to the Authority's standard grant agreement terms,²² none of the 19 compliance reports indicated the amount of funding received by the grantees. Including the funding received by the

¹⁸ The grant agreement indicates that examples of such services include hospital diversion and post-detoxification services.

¹⁹ Section 394.463, Florida Statutes, provides that a mentally ill person may be taken to a receiving facility for involuntary examination under certain circumstances; for example, there is a substantial likelihood that without care or treatment the person will cause serious bodily harm to himself or herself or others in the near future, as evidenced by recent behavior.

²⁰ Authority records also refer to the compliance reports as "site visit reports."

²¹ AT-C Section 215, *AICPA Professional Standards*, promulgated by the American Institute of Certified Public Accountants, defines an agreed-upon procedures engagement as an attestation engagement in which a practitioner performs specific procedures on subject matter and reports the findings without providing an opinion or conclusion.

²² Section 8, Grantee Funding Agreement.

PRELIMINARY AND TENTATIVE AUDIT FINDINGS
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grantees would provide valuable perspective to the Board when considering any findings and recommendations disclosed in the compliance reports.

- Questioned costs for identified exceptions and deficiencies were not included in 7 of the 9 reports. For example, the October 2018 HIV Grantee compliance report noted that the accounting firm tested 28 (11 percent) of the 269 October 2017 client visits and found 2 (7 percent) of the 28 tested client files did not contain adequate client identification, and 2 other client files did not contain proof of the client's West Volusia residency. As a result of this finding, at its November 2018 meeting, the Board directed the accounting firm to perform an expanded compliance review for May 2019. The resulting June 2019 compliance review report noted that the accounting firm obtained a list of 231 May 2019 client events, examined 23 client files, and found that 4 (17 percent) of the client files did not contain approved proof of identification. Thus, the exception rate increased. However, the compliance review reports did not quantify the resulting questioned costs. Subsequent to our requests, the accounting firm determined that the resulting non-qualified client questioned costs totaled \$1,200. Requiring compliance reports to include identified questioned costs would inform the Board of the dollars associated with the noted exceptions.
- None of the compliance reports with identified exceptions and deficiencies included a reasonable estimate of the potential total exceptions and deficiencies, including the potential dollar impacts, that may exist in the untested portion of the population. For example, the accounting firm tested selected Baker Act clients identified as served in a grantee's May 2019 invoice totaling \$16,227 and reported exceptions. Upon our request, the accounting firm determined that questioned costs totaled \$566. However, as the Authority paid the grantee \$300,000 for the 2018-19 fiscal year, additional questioned costs associated with untested transactions were likely present. Including an estimate of the potential total exceptions and deficiencies in the compliance reports would provide the Board with valuable perspective as to the potential magnitude of the noncompliance noted.

We also noted that the Board did not always take official action to either waive reported questioned costs or require grantees to repay the costs associated with noted exceptions and deficiencies. For example, the Board did not, of record, address the deficiencies or \$753 in questioned costs reported in the August 2019 grantee compliance report for residential treatment services. Specifically, while the report was listed for review during the September 2019 Board meeting, the meeting minutes do not reflect any discussions about the report. Notwithstanding, the grantee refunded the \$753 in October 2019. While the Board often requested the accounting firm to follow up on deficiencies noted in compliance reports, absent thorough discussions about the report findings, including the potential for exceptions and deficiencies to exist in the untested portion of the population, and formal Board actions to resolve all findings, the compliance reports' benefits are limited.

According to the accounting firm, the Board has always taken the stance that each compliance report is different and unique, due to the nature of the programs, and that the Board evaluates the report findings during regular meetings and discusses any findings. At the July 2020 meeting, the Board and accounting firm discussed whether the Board wished to pursue or create additional policies for future compliance reports presented to the Board and, although the Board did not vote on any motion associated with the compliance reports, the Board reached a general consensus that the policies in place for evaluating findings were sufficient and each compliance report should be evaluated on a case-by-case basis.

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Notwithstanding, failure of the compliance reports to include the total amount received by the grantee²³ and the absence of written policies and procedures requiring the calculation and presentation of all questioned costs and the Board to take official action on all deficiencies, the Board has limited assurance that the compliance review process is effective and sufficient to determine grantee compliance with agreement requirements, evaluate the potential impact of instances of noted noncompliance, and verify that grantees are providing appropriate services to eligible residents.

Recommendation: The Board should require its accounting firm to include in the compliance reports the amounts received by grantees. In addition, the Board should adopt written policies and procedures to ensure that the compliance reports include all factors and information, including questioned costs and a reasonable estimate of the potential total exceptions and deficiencies, necessary for the Board's informed consideration of grantee performance. Also, the policies and procedures should require the Board to take appropriate actions based upon findings and recommendations noted in compliance reports. Such actions should include waiving or requiring repayment of questioned costs and determining whether additional compliance testing is warranted.

Finding 4: Monitoring Contracted Services

As the Authority's governing body, the Board is responsible for monitoring and enforcing the terms and conditions of all funding agreements and contracts to ensure that deliverables are appropriately provided, and related payments are adequately supported.

Between October 2018 and June 2020, the Authority paid one grantee 21 payments totaling \$1.3 million for pharmacy services pursuant to funding agreements for the 2018-19 and 2019-20 fiscal years. The agreements provided that payments from the Authority to the grantee were to be based upon the presentation of invoices that included a client listing with the client's zip code, prescription dispensed date, name of prescription dispensed, prescription price, the prescribing doctor, and other supporting information as deemed necessary by the Authority's contracted TPA.

Our examination of invoices for 2 pharmacy services payments totaling \$152,200 disclosed that payments were not always supported by the records required under the funding agreements. Specifically, neither invoice included a client listing with the client's zip code, prescription dispensed date, name of prescription dispensed, or the prescribing doctor.

In response to our inquiries, the TPA indicated that the grantee billed the Authority in 12 equal payments that equated to the grant agreement's annual maximum and, as such, neither the Authority nor the TPA expected the grantee to provide the detailed information required by the funding agreement. Notwithstanding this explanation, the funding agreement provides that the Authority be invoiced based upon actual prescriptions dispensed and requires documentation supporting such prescriptions. Absent

²³ Section 8. Site Inspection/Agreed Upon Procedures Report, of the grantee funding agreements typically require that "the Compliance Report shall include a statement of the total amount received by Grantee from the Authority."

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such documentation, the Authority lacks the information needed for accurate payment processing and effective monitoring of contracted services and the Board has limited assurance that it is receiving the desired services at the agreed-upon rates.

Recommendation: The Authority should require the grantee providing pharmacy services to provide the invoice supporting information required by the funding agreements and ensure that the information is utilized for payment processing and accomplishing the Authority's contract monitoring responsibilities. If the Board determines that such documentation is not necessary to support grantee invoices, the Board should remove the requirements from the funding agreements and establish alternate payment and monitoring procedures to ensure that the grantee is providing the contracted services in accordance with the Board's expectations.

Finding 5: Contract Approval

State law²⁴ authorizes the Board to contract as necessary to carry out its responsibilities. Such contracting may be directly or through third parties providing access to health care for indigent residents within district boundaries. As a good business practice, and to promote transparency and ensure that the contracts are in accordance with Board intent, the Board, as the Authority's governing body, should approve at a publicly noticed meeting contracts entered into by or on behalf of the Authority.

In June 2021 the TPA²⁵ entered into agreements with four health care providers, including a hospital, to provide health care services and the agreements designated the Authority as the payor for the services provided. The agreements included provisions for the health care providers to provide inpatient, outpatient, and urgent care services on a fee-for-service basis to eligible residents at contracted rates. However, the Authority did not sign or otherwise approve the agreements at a publicly noticed meeting. Contracted Authority representatives indicated that, because the agreements were between the TPA and the health care providers, the Board was not signatory to the agreements and, consequently, it was not necessary for the Board to sign or otherwise approve the contracts.

Notwithstanding this response, the Authority is designated in the agreements as the payor of services and the Authority pays health care providers upon the TPA's authorization. For example, the Authority paid a total of \$22.5 million to TPA-contracted non-grantee health care providers during the 2018-19 and 2019-20 fiscal years. Acknowledging and approving the health care provider agreements at a publicly noticed Board meeting would enhance transparency; affirm that the agreements meet the intent of the Board; and reduce the potential for misunderstandings and disagreements among the Board, TPA, and health care providers.

Recommendation: The Board should adopt policies and procedures to require contracts negotiated by the TPA on the Board's behalf be Board-approved at a publicly noticed meeting.

²⁴ Chapter 2004-421, Section 3, Charter Section 1, Laws of Florida.

²⁵ As previously noted, the TPA provided the Authority with health care network access and related administrative services.

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Finding 6: Accumulation of Resources

The General Fund serves as the Authority's operating fund and accounts for all financial resources, and the Authority's operations are primarily funded by ad valorem property taxes levied by the Authority. Fund balance in the General Fund represents the net financial resources available in the fund. The Governmental Accounting Standards Board²⁶ (GASB) established classifications of fund balance based on the extent to which the funds are bound by external and internal constraints.

A Government Finance Officers Association (GFOA) best practice²⁷ recommends that governments establish a formal policy on the level of unrestricted fund balance, which is composed of committed, assigned, and unassigned fund balance that should be maintained for the General Fund. Contrary to the best practice, the Authority had not established a formal policy on the level of fund balance that should be maintained. As shown in Table 1, the Authority's General Fund unrestricted (i.e., sum of assigned and unassigned) fund balance increased significantly from the 2016-17 to the 2019-20 fiscal year.

²⁶ GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

²⁷ GFOA publication, *Fund Balance Guidelines for the General Fund* (2015).

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Table 1
Revenues, Expenditures, and Fund Balances by Fiscal Year
For the 2016-17 Through 2019-20 Fiscal Years

	2016-17	2017-18	2018-19	2019-20
Ad Valorem Tax Revenue	\$12,510,790	\$20,092,455	\$20,241,288	\$19,507,765
Other Revenue	209,474	136,419	285,169	217,927
Total Revenue	12,720,264	20,228,874	20,526,457	19,725,692
Total Expenditures, Health Care and Other	16,640,666	16,766,315	17,443,639	15,496,057
Net Change in Fund Balance	(3,920,402)	3,462,559	3,082,818	4,229,635
Fund Balance, Beginning	10,499,331	6,578,929	10,041,488	13,124,306
Fund Balance, Ending	\$6,578,929	\$10,041,488	\$13,124,306	\$17,353,941
Fund Balance:				
Nonspendable	\$2,000	\$2,000	\$39,454	\$133,626
Assigned, Subsequent Year's Budget	-	-	-	2,000,000
Unassigned	6,576,929	10,039,488	13,084,852	15,220,315
Total Fund Balance	\$6,578,929	\$10,041,488	\$13,124,306	\$17,353,941
Property Tax Millage	1.5900	2.3660	2.1751	1.9080
Months of Available Fund Balance On-Hand, Based on Subsequent Year's Expenditures	4.7	6.9	10.1	CND ^a

^a The months of available fund balance on-hand could not be determined as the audited 2020-21 fiscal year expenditure data was not available at the conclusion of our audit fieldwork.

Source: Authority's audited financial statements and auditor analysis.

As shown in Table 1, the amount of unrestricted fund balance increased from \$6.6 million to \$17.2 million, a total increase of \$10.8 million or 162 percent, from September 30, 2017, to September 30, 2020. The increase was primarily due to the Authority increasing the ad valorem millage rates over the 2016-17 fiscal year rate and the resultant increase in tax revenues. The accounting firm indicated that the number of the Authority's HealthCard holders increased in 2016, resulting in increased medical operating costs which led to the 2017 ad valorem millage rate increase. The Authority's expenditures declined by \$1.9 million from the 2018-19 fiscal year to the 2019-20 fiscal year due to reduced service demand, which the Authority attributes to the COVID-19 pandemic. According to the accounting firm, the subsequent Board did not lower the millage rate because it wanted to retain fund balances in case demand for medical services increases when COVID-19 fears decline.

In addition, according to the accounting firm, because the Authority receives most of its ad valorem tax revenues at the end of December, and the Authority's fiscal year begins on October 1, the Authority needs 3 months of operating costs to start each fiscal year (approximately \$5 million). The accounting firm also recommended the Authority set aside an additional 3 months of operating costs for unexpected events, resulting in a recommended unrestricted fund balance of approximately \$10 million at the end of

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each fiscal year. Notwithstanding, as of September 30, 2019, the Authority's fund balance represented over 10 months of the 2019-20 fiscal year's total expenditures, and the accounting firm indicated that, based upon discussions with the Board, the Board acknowledged the increase in fund balance and was planning to reduce fund balance through future year tax decreases. The Board reduced the 2021-22 fiscal year property tax millage rate to 1.4073 mills, a 6.4 percent decrease from the 2020-21 fiscal year 1.5035 millage rate.

Notwithstanding the need for the Authority to maintain sufficient operating resources, the Authority may have retained resources in excess of the amount needed to achieve its purpose of providing health care access to qualified indigent residents within the Authority's geographic boundaries.

Recommendation: The Authority should adopt a written policy that establishes minimum and maximum levels of unrestricted fund balance. In addition, the Board should establish a plan to address any excessive General Fund resources, for example, the Board could reduce ad valorem tax levies or expand health care services to West Volusia residents.

Finding 7: Budget Preparation

State law²⁸ requires the governing body of each special district to adopt a budget by resolution each fiscal year and provides that the total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves.

Our examination of the Authority's 2015-16 through 2020-21 fiscal year budgets disclosed that, contrary to State law, available fund balances were not brought forward from the prior fiscal year and included as available resources for the next year. Table 2 shows the Authority's budgeted resources.

²⁸ Section 189.016(3), Florida Statutes.

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Table 2
Budgeted Revenues, Expenditures, Fund Balances, and Property Tax Millages by Fiscal Year
For the 2015-16 Through 2020-21 Fiscal Years

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 ^a
Budgeted Revenues:						
Ad Valorem Taxes	\$12,225,000	\$12,500,000	\$19,910,000	\$20,194,000	\$19,350,000	\$16,431,158
Other Revenue	131,876	132,301	113,304	125,968	206,988	135,000
Use of Reserves	-	-	-	-	-	2,000,000
Total Revenues and Other Sources	\$12,356,876	\$12,632,301	\$20,023,304	\$20,319,968	\$19,556,988	\$18,566,158
Total Budgeted Expenditures	\$16,741,063	\$18,096,855	\$20,022,257	\$20,319,968	\$19,556,988	\$18,566,158
Revenue Less Expenditures	(4,384,187)	(5,464,554)	1,047	-	-	-
Financial Statements Assigned and Unassigned Fund Balance Available From Prior Fiscal Year	<u>\$12,295,627</u>	<u>\$10,497,331</u>	<u>\$ 6,576,929</u>	<u>\$10,039,488</u>	<u>\$13,084,852</u>	<u>\$17,220,315</u>
Property Tax Millage	1.6679	1.5900	2.3660	2.1751	1.9080	1.5035

^a The 2020-21 fiscal year amounts are unaudited amounts. At the conclusion of our audit fieldwork, the most recent audited financial statements available were for the 2019-20 fiscal year.

Source: Authority budget records, financial records, and audited financial statements.

Our analysis of the Authority's fund balance disclosed that:

- At the end of the 2014-15 fiscal year, the Authority had \$12.3 million available for the 2015-16 fiscal year budget.
- At the end of the 2015-16 fiscal year, the Authority had \$10.5 million available for the 2016-17 fiscal year budget.
- At the end of the 2016-17 fiscal year, the Authority had \$6.6 million available for the 2017-18 fiscal year budget.
- At the end of the 2017-18 fiscal year, the Authority had \$10 million available for the 2018-19 fiscal year budget.
- At the end of the 2018-19 fiscal year, the Authority had \$13.1 million for the 2019-20 fiscal year budget.
- At the end of the 2019-20 fiscal year, the Authority had \$17.2 million available for the 2020-21 fiscal year budget. Of this amount, the Authority budgeted \$2 million "use of reserves." However, the Authority did not budget the remaining \$15.2 million of available fund balance for the 2020-21 fiscal year.

According to the Authority's accounting firm, to address the excess fund balance accumulation, the Authority budgeted significant deficits for the 2015-16 and 2016-17 fiscal years "to repay taxpayers for excess cash on hand" and, to address an expected significant increase in HealthCard membership, the

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Authority increased the millage rate from 1.5900 in the 2016-17 fiscal year to 2.3660 in the 2017-18 fiscal year.

In response to our October 2021 request for the Authority's budget policies and procedures, the Authority responded that their budget process was governed by the Volusia County Tax Collector's Office (Tax Collector) and the Florida Department of Revenue's (FDOR) Truth-In-Millage (TRIM) processes. However, although the Tax Collector and FDOR processes provide guidance on the millage calculation and budget approval processes, they do not provide guidance for estimating revenues, expenditures, and beginning fund balance. The Authority did point out that the 2018-19 and 2019-20 fiscal year newspaper budget advertisements included estimated beginning fund balances as available for appropriation and estimated ending fund balances with the planned expenditures. However, these published amounts were tentative budgets and the estimated beginning and ending fund balances were excluded from the approved final budget documents on the Authority's Web site.

In response to our inquiries, the accounting firm indicated that the Board does discuss fund balances during the budget process when they discuss the "use of reserves" line item in the budgets. Notwithstanding, without including balances brought forward from prior fiscal years, the budget does not include all available resources, and the budget's usefulness as a financial management tool is diminished. In addition, the exclusion of prior fiscal year fund balance as available resources increases the risk that the Authority may levy more ad valorem property tax than necessary to fund budgeted expenditures.

Recommendation: The Authority should establish written budget policies and procedures that require budgets to include balances brought forward from prior fiscal years as required by State law.

Finding 8: Citizens Advisory Committee (CAC) Member Removal

Except as otherwise provided in the Constitution of the State of Florida, pursuant to the State's Sunshine Law,²⁹ Board meetings at which official acts are to be taken are to be public meetings open to the public at all times. State law requires the Board meeting minutes to be promptly recorded and open to public inspection. To assist the public and governmental entities in understanding the requirements and exemptions to Florida's open government laws, the Attorney General's Office compiles a comprehensive guide known as the *Government-in-the-Sunshine Manual (Sunshine Manual)*. The *Sunshine Manual* is published each year.

When addressing the use of an agenda for board meetings, the *Sunshine Manual* refers to a Florida Attorney General Opinion (AGO),³⁰ which indicates that, although boards are not required to consider only those matters on a published agenda during a noticed meeting, it is strongly recommended that

²⁹ Section 286.011(1) and (2), Florida Statutes (Sunshine Law).

³⁰ Florida General Attorney Opinion No. 2003-53.

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boards postpone formal action on controversial matters where the public has not been given notice that such an issue will be discussed. The AGO further indicates that "the purpose of the notice requirement in the Sunshine Law is to apprise the public of the pendency of matters that might affect their rights, afford them the opportunity to appear and present their views, and afford them a reasonable time to make an appearance if they wished."

During its May 2019 meeting, the Board voted to add a discussion item to remove a CAC member due to allegations made against him. This discussion item was not on the publicly noticed meeting agenda. During the meeting, the Authority's attorney recommended that the Board consider adding the CAC member removal action to a future Board meeting agenda and give the CAC member notice to appear before the Board and the opportunity to be heard at such meeting; however, contrary to the attorney's advice, the Board removed the CAC member during the May 2019 meeting. The Board's decision to remove the CAC member without prior public notice was contrary to the Sunshine Manual's recommendation and limited the opportunity for public input.

In addition, although the CAC Bylaws provide that a member can be replaced at any time without cause, the Bylaws do not include specific provisions for removing members from the CAC. Revision of the CAC Bylaws to establish a process for removal of CAC members would provide more transparency and increase the public's trust that advisory committees, such as the CAC, are functioning as intended.

Recommendation: To promote transparency of Authority operations and encourage community involvement, the Board should:

- Publicly notice in advance all proposed Board actions, including those that may be deemed controversial
- Amend its bylaws or otherwise establish policies and procedures for removing CAC members.

Finding 9: Anti-Fraud Policies and Procedures

Effective policies and procedures for communicating, investigating, and reporting known or suspected fraud are essential to aid in the mitigation, detection, and prevention of fraud. Such policies and procedures serve to establish the responsibilities for investigating potential incidents of fraud and taking appropriate action, reporting evidence of such investigations and actions to the appropriate authorities and protecting the reputation of persons suspected but determined not guilty of fraud.

Such policies and procedures should:

- Provide examples of actions constituting fraud.
- Require individuals to communicate and report known or suspected fraud.
- Provide for anonymous reporting of known or suspected fraud. Particularly if regarding the Authority's grantee medical service providers.
- Require officials to keep accurate records of reported fraud or suspected fraud.

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- Assign responsibility for investigating potential incidents of fraud and taking appropriate action.
- Provide guidance for investigating potential and actual incidents of fraud, reporting evidence obtained by the investigation to the appropriate authorities, and protecting the reputations of persons suspected but determined not guilty of fraud.

In response to our October 2020 inquiry, the Authority's attorney identified some controls and procedures that serve as compensating controls for the lack of anti-fraud policies and procedures. These controls require:

- All checks be signed by two Board members.
- All moneys be transacted through a qualified public depository.
- The Authority's accounting firm to prepare monthly financial statements for review by Board members and members of the public.
- The accounting firm to conduct periodic site visits of funded agencies and prepare reports.
- A separate CPA firm to conduct the Board's annual financial statements audit.

As of October 2021, the Board had not established written policies and procedures to mitigate the risk of fraud and the Authority's attorney again responded that the controls already in place were adequate. Notwithstanding this response, absent adequately designed, comprehensive anti-fraud policies and procedures, there is an increased risk that known or suspected fraud may not be identified, communicated, investigated, or reported to the appropriate authority for resolution.

Recommendation: The Board should establish policies and procedures for communicating, investigating, and reporting known or suspected fraud that:

- Define fraud and provide examples of acts constituting fraud.
- Require individuals to communicate and report known or suspected fraud.
- Provide for anonymous reporting of known or suspected fraud.
- Require officials to keep accurate records of known or suspected fraud reported.
- Assign responsibility for investigating potential incidents of fraud and for taking appropriate action.
- Provide guidance for investigating potential and actual incidents of fraud; reporting evidence obtained by the investigation to the appropriate authorities; and protecting the reputations of persons suspected but determined not guilty of fraud.

End of Preliminary and Tentative Audit Findings.



West Volusia Hospital Authority

Sherrill F. Norman, CPA
Auditor General
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Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

March 17, 2022

Dear Mr. Norman,

We are providing our written explanation to the findings presented to us for your operational audit of the West Volusia Hospital Authority.

Finding 1: Contrary to State law, the Authority did not provide requested records needed to achieve all the objectives of our audit, thereby imposing significant constraints on the conduct of our audit.

WVHA provided all requested records in its possession and all documentation that was provided to it by contracted third-parties. The disputed request sought protected health information (HIV test results) concerning clients of one third-party contractor, Rising Against All Odds (RAAO), which has received State and national recognition for its effectiveness in reducing the spread of HIV-AIDS in Volusia County. RAAO consulted their own legal counsel who expressed concerns that responding to the request raised concerns under both State law and HIPAA. Briefly, RAAO's counsel expressed concern about the disclosure of HIV Test Results, which is subject to restrictions under Florida law. RAAO's counsel also expressed concerns about the manner in which the audit team suggested client information could be de-identified which was believed to be non-complaint with 45 CFR 164.514. Apparently, the audit team did not reply back to RAAO's counsel to dispute its determination or to WVHA with citations to applicable State law to the contrary of Section 381.004(e). See attached follow-up letter dated 3/4/2022 from RAAO's counsel. It should be noted that federal laws cited by the audit team with regard to its ability to audit health plans don't apply since neither WVHA nor RAAO would be considered a "health plan" as defined in that statute. Additionally, there is plainly recognition of enhanced patient privacy protections for HIV Test Results under Florida law (381.004(e), F.S.). WVHA believes it has complied with its obligations under State law to avoid disclosure of HIV Test Results to any State agency (other than the Department of Health itself) without specific releases signed by those tested.

Finding 2: The Authority should enhance its oversight and monitoring procedures to provide greater assurance that grantees provide services consistent with the Board's intent and that payments to grantees are appropriate, properly supported, and in compliance with agreement terms and conditions.

The oversight and monitoring procedures performed for the Grantees were to ensure compliance with Grantee contract provisions. The issue documented by the auditors was a lack of limit on number of times an individual may be tested for HIV. The contract with the Grantee

contained no limits on the number of times an individual may be tested. Instead, the WVHA Board allowed this health care provider the same level of discretion as all other providers to exercise professional discretion in providing health care. There can be valid reasons that an individual may need re-testing ranging from verification of original test results to subsequent tests of an at-risk individual requiring on-going monitoring for the protection of themselves, their family and the whole community.

In future contracts, WVHA will specify any limits on the number and frequency of HIV testing allowed and include provisions to require more detailed invoices to that would indicate in a de-identified fashion whether the bundle of services included a test and the number of times that each unique client is tested.

Finding 3: The Authority did not have adequate policies and procedures to ensure that grantee compliance review reports contained all information necessary for the Authority to make fully informed decisions on reported results. Additionally, the Authority Board did not always take appropriate action of record to resolve deficiencies identified in those reports.

The WVHA authorizes its accountants to review grantee records and prepare a compliance report based on contract requirements. The finding requested that additional information be included in the compliance reports.

Going forward, the compliance reports will contain the grantee's annual budget, questioned costs, and a reasonable estimate of potential total exceptions and deficiencies. The findings of any reports with questioned costs will be presented to the Board for discussion and consideration of follow-up action on a case-by-case basis. This action will be based on the findings and recommendations noted in the compliance reports and may include waiving or requiring repayment of questioned costs and determining whether additional compliance testing is warranted.

Finding 4: The Authority paid a grantee for medical services pursuant to invoices not supported by the detailed records required by the grant agreement.

This finding was related to information provided by our former contracted pharmacy and former TPA (third party administrator). The pharmacy provided claims to the WVHA's third party administrator who processed the claims.

In 2021, the WVHA contracted with a new agency to provide pharmacy services. They provide supporting information such as client Health Card information, prescription dispensed date, name of prescription dispensed, prescription price, the prescribing doctor, and other supplemental information requested by the TPA sufficient to ensure that the payment is made for valid prescriptions for eligible Health Card members.

Finding 5: The Authority did not approve health care services agreements between the Authority's third-party administrator and health care providers that obligated the Authority to pay for the health care services.

The WVHA reimburses its Third Party Administrator ("TPA") on a fee-for-service basis for the hospital and specialty care services needed by Health Card members. The TPA is responsible for establishing its own hospital and specialty care networks, based on contracts that it negotiates directly with providers. WVHA determines an overall budget for these hospital and specialty care services and also determines a maximum potential reimbursement rate tied to

comparable Medicaid or Medicare rates, but WVHA's agreement with the TPA permits and provides incentives for the TPA to negotiate lower rates with individual providers. While approving health care provider agreements at a publicly noticed Board meeting would enhance transparency, WVHA has learned based on past experience that it would also limit the negotiating power of our TPA and increase overall costs of providing healthcare to taxpayers. Once one provider knows what other providers are willing to accept, the WVHA loses the ability to get the competitive reimbursement rates.

Because the audit team acknowledged during the exit interview that there is no legal requirement that WVHA directly approves these provider agreements between the TPA and its network of providers, WVHA will continue allowing the TPA to negotiate for lower rates with its own network of providers and passing along those savings to taxpayers.

Finding 6: The Authority accumulated significant resources that may be in excess of amounts necessary for the Authority to fulfill its duties and responsibilities.

The WVHA has been rebuilding its reserves over the past several years. After the passage of the Affordable Care Act, the enrollment of the WVHA Health Card dropped considerably. Due to the unknown effects, the WVHA generated a large cash reserve. They cut their millage rate in 2012-2016 to reduce the large cash reserve position. Unfortunately, as cash reserves diminished, the enrollment increased on unexpected 38%. This caused the Board to dramatically increase the millage rate to cover current costs and provide a small buffer for unexpected costs. Since 2017, this reserve has been rebuilding. In 2020, the uncertainties associated with Covid-19 caused the Board to be conservative in their budgeting to ensure that there was enough money to cover medical expenses for the Health Card members. This Covid-19 related uncertainty continued through the 2021-22 budget cycle.

The WVHA will adopt a policy that establishes a minimum and maximum level of unrestricted fund balance. This plan will include known reserve requirements (such as the need for operating capital for 3 months until the ad-valorem tax levies are collected), an expected minimum reserve for unexpected expenses, and an additional reserve amount for specific uncertainties or costs as deemed necessary by the Board. If the reserves end above their maximum level of unrestricted fund balance, the Board will develop a plan to gradually reduce the reserves while avoiding the need for a sudden and dramatic increase in millage rates.

Finding 7: The Authority had not established written budget preparation policies and procedures. Additionally, contrary to State law, the 2015-16 through 2020-21 fiscal year budgets generally did not include estimated beginning or ending fund balances.

The Board follows the TRIM process in scheduling their budget meetings. As part of this TRIM process and the determination of ad-valorem tax rates, the Board considers expected revenue and expenses, budget vs actual budget presentations and discusses unrestricted reserve money carrying forward and the impact that may have on the budgeting process. As noted in the preliminary audit findings, the newspaper advertisements describing the tentative budgets for the TRIM hearings presented carry forward fund balances. But, the final budget presentations listed on the website did not list the carry forward fund balances from prior fiscal years.

WVHA will ensure that future budget presentations include balances brought forward from prior fiscal years.

Finding 8: The Authority had not established policies and procedures governing the removal of Citizens Advisory Committee (CAC) members. In addition, in May 2019, the Authority Board removed a CAC member at a public meeting without placing the member's removal on the agenda, which limited the opportunity for public involvement.

As noted in the preliminary audit findings, WVHA amended its agenda at the beginning of the May 16, 2019 meeting to include a discussion item to consider complaints that a new CAC member had allegedly made so many disruptive, abusive and potentially defamatory comments at the May 7th CAC meeting that some other members, including the CAC Chair were offering to resign their volunteer public service rather than continue being subjected to such comments. This amendment was made after Board members received last minute information including a letter from the CAC Chair, the complained about CAC's member's "reply to all" response and verbal reports from others who attended the May 7th CAC meeting. As a standard practice, the Board places all known items on a preliminary agenda, regardless of how controversial they may be. This agenda is published a week in advance according to State guidelines. At times, due to last minute events leading up to the board meeting, the agendas are amended at the start of the Board meeting. Because the subject of this discussion originated in a meeting that occurred after the publication of that preliminary agenda and then the Board received pressing letters from the CAC Chair 2 days before the meeting and a detailed response from the complained about CAC member 1 day before the meeting, WVHA exercised its discretion to make a last-minute amendment and took immediate action that it deemed necessary to restore good order and decorum in the overall functioning of the CAC. To our knowledge for at least the last 15 years, this removal power had not been exercised previously and WVHA has not had any occasion to exercise it since May 16, 2019.

The CAC bylaws state that "The Board may expand, reduce, or abolish the Committee or replace any member without stating a cause". To avoid even the appearance that this removal power is utilized often and arbitrarily, WVHA will amend this provision to state that "The Board may expand, reduce or abolish the Committee or replace any member without stating a cause; provided however, the Board will only exercise this discretion during a regular meeting where the question is noticed on its published agenda unless exigent circumstances require otherwise".

Finding 9: The Authority had not established anti-fraud policies or procedures.

The characterization of either Attorney's 10/8/2021 or 10/15/2020 email as an expression of his opinion that "the controls already in place were adequate" is not accurate. See attached those emails. During the exit interview with the audit team, all WVHA representatives, including the Attorney, welcomed members of the audit team to send sample policies that might be appropriate for an entity like WVHA where, as here, any documented report of fraud to a member of "management" would become a public record since WVHA has no employees and the elected officials are the management. WVHA will consider any such suggestions and will also endeavor to find on its own anti-fraud policies and procedures that would respond to this finding.

Regards,

Jennifer Coen, WVHA Chair

Eileen Long

From: Ted Small <tsmall@businessemploymentlawyer.com>
Sent: Monday, March 07, 2022 6:42 PM
To: Ron Cantlay; Eileen Long
Subject: FW: Anti-Fraud Policies and Procedures

Below is referenced Attachment #2

From: tsmall@westvolusiahospitalauthority.org [<mailto:tsmall@westvolusiahospitalauthority.org>]
Sent: Friday, October 8, 2021 12:33 PM
To: 'Eileen Long' <elong@drtcpa.com>; 'WALT CUNNINGHAM' <WALTCUNNINGHAM@AUD.STATE.FL.US>
Cc: 'Ron Cantlay' <rcantlay@drtcpa.com>; 'JIM COLE' <JIMCOLE@AUD.STATE.FL.US>
Subject: RE: Anti-Fraud Policies and Procedures

Hi all, this inquiry seems like a duplicate of the one made nearly a year ago by Jim Cole. See below pasted string of emails along with my response which remains the same. Have a relaxing weekend, ts

From: Ted Small [<mailto:tsmall@businessemploymentlawyer.com>]
Sent: Thursday, October 15, 2020 4:56 PM
To: 'JIM COLE' <JIMCOLE@AUD.STATE.FL.US>
Cc: 'Eileen Long' <ELong@DRTCPA.com>; Ron Cantlay (RCantlay@drtcpa.com) <RCantlay@drtcpa.com>
Subject: RE: ACS Financial Reports

Jim, I would supplement the response from Ron about the active involvement of individual Board members to monitor for fraud by pointing out the following additional policies and procedures that WVHA follows to avoid fraud on the taxpayers: its adherence to a requirement that all checks drawn on any WVHA bank accounts must be signed by two Board members; its adherence that all WVHA monies must be transacted through a qualified public depository (QIP); its contracting with a CPA firm to prepare monthly Financial Statements for review and question by members of the Board and public at its Regular Meetings (which Financial Statements are distributed via email upon request by interested members of the public and also published on its website for public scrutiny); its separate engagement of DRT to conduct and prepare reports of periodic site visits to funded agencies (which site visits can be adjusted in frequency upon a Board member's request); its engagement of an outside CPA to conduct and prepare an annual audit of the Financial Statements and other accounting documents that have been prepared by its internal CPA; its adherence to its Investment Policy Statement which is updated annually; its requirement that most funded agencies be vetted by members of its Citizens Advisory Committee; its requirement that all invoices either be reviewed by either its contracted accounting firm or its contracted Third Party Administrator for compliance with underlying funding agreements and medical billing codes BEFORE they are compiled and presented to the Board for payment, which invoices are attached to checks requiring two Board member signatures.

I've been their contracted attorney for over 13 years and the above layers of review seem to have worked and I can't recall any of the outside, annual private auditors recommending any additional procedures to avoid fraud or other internal control suggestions that were not immediately implemented.

Regards, ts

From: JIM COLE [<mailto:JIMCOLE@AUD.STATE.FL.US>]
Sent: Wednesday, October 14, 2020 5:45 PM
To: Eileen Long <ELong@DRTCPA.com>
Cc: Ted Small - (tsmall@businessemploymentlawyer.com) <tsmall@businessemploymentlawyer.com>
Subject: FW: ACS Financial Reports

Hopefully, with correct Ted Small email address.

Jim

From: JIM COLE

Sent: Wednesday, October 14, 2020 5:40 PM

To: Eileen Long <elong@drtcpa.com>

Cc: Ron Cantlay <rcantlay@drtcpa.com>; Ted Small

RE: Fraud Policies

Eileen,

Can you provide us with any Board of Commissioners fraud policies and procedures? If there are none, you can indicate so in a responding email.

Thank you,

Jim

From: Eileen Long [<mailto:elong@drtcpa.com>]

Sent: Wednesday, October 6, 2021 1:51 PM

To: WALT CUNNINGHAM <WALTCUNNINGHAM@AUD.STATE.FL.US>; Ted Small <tsmall@westvolusiahospitalauthority.org>

Cc: Ron Cantlay <rcantlay@drtcpa.com>

Subject: RE: Anti-Fraud Policies and Procedures

Hi Walt,

Y'all have been keeping me busy! 😊

While the Board has not adopted formal, written anti-fraud policies and procedures, there are many policies and procedures in place. Segregation of duties, independent annual audits, dual signatures for all checks, annually approved budgets, TPA to review and process claims, just to name a few.

I've included Attorney Small in this email response to allow for him to weigh in should he deem it necessary.

Let me know if you need anything further.

Eileen O'Reilly Long



Dreggors, Rigsby & Teal, P.A.
Advisors for Life

Certified Public Accountants | Registered Investment Advisor

1006 N Woodland Blvd

DeLand FL 32720

386-734-9441 Office

386-738-5351 Fax

elong@drtcpa.com

From: WALT CUNNINGHAM <WALTCUNNINGHAM@AUD.STATE.FL.US>

Sent: Wednesday, October 06, 2021 11:49 AM

To: Eileen Long <elong@drtcpa.com>

Cc: Ron Cantlay <rcantlay@drtcpa.com>

Subject: Anti-Fraud Policies and Procedures

Good Morning Eileen,

Back in October 2020 it was determined that while the Authority has unwritten anti-fraud policies and procedures, there were not any written procedures.

Has the Authority adopted formal, written anti-fraud policies and procedures?

If you have any questions, please don't hesitate to ask.

*Thank you,
Walt Cunningham, CPA
Lead Senior Auditor
850-412-2896*

In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via email. Please contact me to make alternative arrangements to provide the information



(850) 850-521-1708
wdillon@gunster.com

March 4, 2022

Via Email

tsmall@businessemploymentlawyer.com

Ted W. Small
General Counsel
West Volusia Hospital Authority
C/O PO Box 172
DeLand, Florida 32721

Re: Comments Regarding Florida Auditor General's Preliminary and Tentative Audit Findings

Dear Mr. Small:

Please allow this correspondence to serve as a reply to some of the issues raised in the above referenced Audit Findings. As you know, our office represents Rising Against All Odds, Inc., ("RAAO"), on certain matters as requested by the client. One such matter involved reviewing requests from representatives of the Florida Auditor General's Office to RAAO for sensitive patient information (HIV Test Results) related to clients of RAAO. Ostensibly, the Auditor General's request was to determine the West Volusia Hospital Authority's, ("WVHA"), compliance with its statutory purpose. As more fully explained below, RAAO was not able to comply with the request as doing so would have violated applicable law. Unfortunately, it appears that the Auditor General has equated RAAO's attempt to comply with applicable law as being contrary to Federal and State law. RAAO would vigorously deny that it has done anything other than comply with applicable law.

In the Summer of 2021, representatives of the Auditor General's office contacted RAAO and requested certain patient related information. More specially, the Auditor General's representative made the following request:

"Can you please provide a version (preferably in excel) of the "HIV Utilization 2021 WHVA Audit Docs" that includes individuals served by RAAO between October 2018 and June 2020 and shows the result of the test, if applicable? Please do not include the address on this file so that the listing is as deidentified as possible."

Our office, on behalf of RAAO, responded the Auditor General's representative via email on August 5, 2021, and advised that we had regulatory concerns about RAAO releasing such

information under both HIPAA and applicable state law. We briefly explained our concerns and in particular focused on the Auditor General's request for patient information that "*is as deidentified as possible*". We attempted to explain our concerns that under 45 CFR 164.514 deidentification of PHI can only be achieved by two methods; expert determination and/or the applicable safe harbor which requires the removal of all specified identifiers. Our email response to the Auditor General's representative concluded with an invitation to contact our office if they had any questions. To my knowledge there was no response to our office or any effort to address RAAO's concerns.

It is RAAO's good faith belief that it has a legal obligation to safeguard the information of its clients. First, under HIPAA, RAAO has an obligation not to disclose PHI without the individual patients' authorization or consent. RAAO may release PHI under HIPAA for treatment, payment or health care operations without an individuals' specific consent.¹ However, it should be noted that given the sensitive nature of the information, Florida law treats the disclosure of HIV Test Results in a more restrictive manner than HIPAA.² Based on the sensitive nature of RAAO's HIV testing services, only limited information was supplied to the WVHA as set forth in the agreement between the parties. The request from the Auditor General's representative exceeded what RAAO felt it was legally able to provide, a fact that we would have been happy to discuss with the Auditor General's representative had they contacted our office.

We would also note that in the Audit Findings, the Auditor General seems to imply (Footnotes 9 and 10) that RAAO somehow impeded the Auditor General's authority. With all due respect to the Auditor General, we would disagree. With regard to Footnote 9, the Auditor General implies that 42 USC 1320d-7(c), provides it with the authority to require a "health plan" to provide access to certain records, however, RAAO is not a "health plan" and as such the stated statutory reference would not seem to apply in so far as a request to RAAO. Accordingly, RAAO would have no legal basis to release the information to the Auditor General without individual authorization from the patients whose information was to be disclosed. While we are not counsel for WVHA, it should be noted that under HIPAA's regulatory definition for "Health plan", specifically excluded from the definition is any "government-funded program", like WHVA, that makes grants to fund the direct provision of health care to persons.³ As for RAAO's purported non-compliance with 11.47(1), F.S., (Footnote 10), it is RAAO's good faith belief that as a private not for profit organization, not specifically identified 11.45, F.S., it does not fall under the purview of the Auditor General statute. Accordingly, we believe it would have been a violation of applicable law for RAAO to supply to the Auditor General the PHI it was requesting.

In conclusion, it has been RAAO's pleasure to serve individuals in the community who are concerned with and/or are dealing with a life-threatening disease that still, unfortunately, has a significantly negative social stigma. RAAO has been proud to work with the WVHA in carrying out its mission to serve the residents of West Volusia County. It will always be RAAO's primary

¹ 45 CFR 164.502

² 381.004, F.S.

³ 45 CFR 160.103

Ted W. Small
General Counsel
March 4, 2022
Page 3

mission to serve the patients in the community and RAAO looks forward to partnering with the WVHA to perform continued good works.

Should you have any questions or comments, please do not hesitate to contact me.

Very truly yours,
The Gunster Law Firm

A handwritten signature in black ink, appearing to read 'WD', is written over a horizontal line.

William Dillon

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

RFP REGISTRATION

You MUST register using this form in order to receive notice of any addenda to these documents and also notice of de-identified questions asked and answered by other registrants. Please fax the completed form to the WVHA Administrator as soon as possible. It is the vendor's responsibility to verify if addenda have been issued.

RFP Title: Accounting and/or Administrative Services for WVHA

Receiving Period: Friday, March 18, 2022 starting at 10:00 a.m Eastern

Proposals are due Wednesday, April 27, 2022 prior to 12:01 p.m. Eastern

Proposals to be opened: 4:00 p.m. Eastern,
Wednesday, April 27, 2022

This form is for bid registration only. Please scroll down for additional information.

Special Instructions: WVHA would prefer to receive responses that propose to provide both the listed Accounting and Administrative functions from a single entity, but will also consider responses that propose to provide only Accounting or only the Administrative duties.

**BIDDER REGISTRATION
FAX THIS FORM BACK IMMEDIATELY
FAX: (386) 738-5351**

**Email:
elong@westvolusiahospitalauthority.org**

Carefully complete this form and mail or fax it to the WVHA Administrator. You must submit one form for each bid that you are registering for.

Company Name: _____

Contact Person: _____

Mailing Address: _____

City:_____ State:_____ Zip Code:_____

Phone:_____ Fax:_____ E-mail:_____

Cut along the outer border and affix this label to your sealed bid envelope to identify it as a "Sealed Bid". Be sure to include the name of the company submitting the bid where requested.

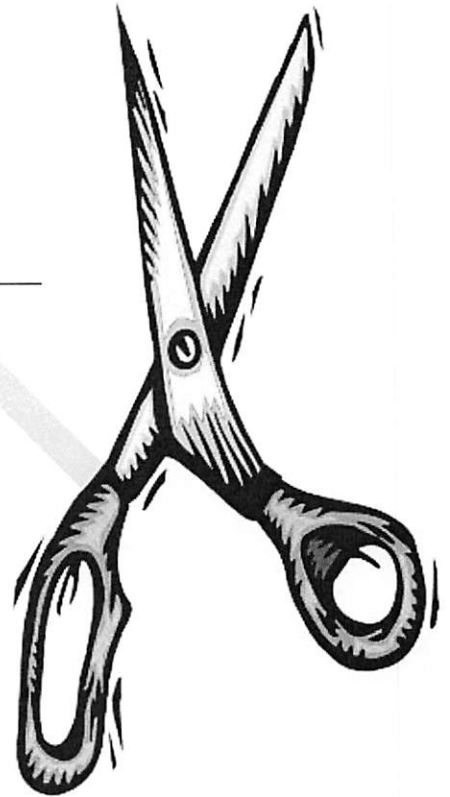
SEALED RFP • DO NOT OPEN

RFP TITLE: Accounting and/or Administrative Services

DUE DATE/TIME: Wednesday, April 27, 2022 prior to 12:01 p.m.

SUBMITTED BY: _____

DELIVER TO: West Volusia Hospital Authority
Voloria Manning, Secretary of WVHA
c/o Dreggors, Rigsby & Teal, P.A.
1006 N Woodland Blvd
DeLand, Florida 32720



WEST VOLUSIA HOSPITAL AUTHORITY BOARD OF COMMISSIONERS

REQUEST FOR PROPOSAL ACCOUNTING AND ADMINSTRATIVE SERVICES for WVHA

Sealed proposals will be received in the Authority Office, **Wednesday, April 27, 2022 prior to 12:01p.m. Eastern**

Attached are important instructions and specifications regarding responses to this Request for Proposal. Failure to follow these instructions could result in Proposer disqualification.

Questions regarding this proposal must be in writing and must be sent to Jennifer Coen, WVHA Chair of Board, jcoen@westvolusiahospitalauthority.org with copy to Ted Small, Board Attorney, tsmall@westvolusiahospitalauthority.org. All questions must be received by March 25, 2022.

Proposals may be mailed, express mailed or hand delivered to:

**West Volusia Hospital Authority
Voloria Manning, Secretary of WVHA
c/o Dreggors, Rigsby & Teal, P.A.
1006 N Woodland Blvd
DeLand, Florida 32720**

STATEMENT OF NO PROPOSAL

If you do not intend to submit a proposal, please complete the information below and return this form to the address above.

- | | |
|--|--|
| <input type="checkbox"/> Insufficient time to respond | <input type="checkbox"/> Unable to meet specifications |
| <input type="checkbox"/> Schedule would not permit us to perform | <input type="checkbox"/> Do not offer this product |
| <input type="checkbox"/> Specifications unclear | <input type="checkbox"/> Other (please specify below) |

Company Name: _____ Date: _____
Signature: _____ Telephone Number: _____

INTRODUCTION

The West Volusia Hospital Authority (WVHA), an independent special tax district, is soliciting proposals from qualified firms to administer in whole or in part, the following functions. WVHA would prefer to receive responses that propose to provide both the listed Accounting and Administrative functions from a single entity, but will also consider responses that propose to provide only Accounting or only the Administrative functions.

Accounting functions:

1. Compile the annual and month-end balance sheets (modified cash basis) and the related statements of revenue and expenses (modified cash basis) of the West Volusia Hospital Authority, and issue accountant's reports thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.
 - a. Facilitate all WVHA banking activity including collection of funds and disbursement of funds (without having signature or online transaction authority); all withdrawals or payments will require paper checks signed with two Board member signatures,
 - b. Maintaining sufficient competent records of all financial matters including review of invoices and reimbursement requests for compliance to funding authorizations by the Board in its annual budget, funding agreements and other funding motions or resolutions,
 - c. Compile and present to Board for approval at its regular monthly meeting a listing of accounts payable and projected accounts payable, along with necessary bank transfers.
2. Attend monthly Board meetings and any Board workshops that concern financial matters,
3. Attend monthly virtual pre-meetings between Board Chair, Accountant and Attorney, generally scheduled Tuesdays at 2p.m. before a scheduled Board meeting.
4. Provide summarized financial information as requested by the Board for each monthly Board meeting and any financial Board workshops,
5. Inform the Board of any significant variances in the contract management and budgetary controls for all funded programs,
6. Perform periodic review of a summary of indigent invoices prepared by funded agencies for accuracy and propriety with the then current funding agreements,
7. Assist the Board in preparation of the annual the budget,
8. Provide all necessary financial information for the Board to establish the succeeding year's ad valorem millage tax rate,
9. Prepare various TRIM (Truth Responsibility In Millage) calculations and attend TRIM related Board Workshops and Meetings, and submission of Board approved budget and tax decisions on forms required by the Volusia

County Property Appraiser and TRIM Office in State Department of Financial Services.

10. Provide assistance with outside audits,
11. Review and process for payment in and out of county HCRA invoices, consistent with annual budget and contractual authorization,
12. Perform periodic site visits on funded agencies to perform limited testing to determine whether the agency is in compliance with the requirements of their funding agreements.

Administrative functions:

1. Provide staffing for the Authority sufficient to conduct business during a regular set of agreed upon working hours (to be determined), five days a week
2. Perform all general office functions including but not limited to:
 - 2.1. Respond in a timely manner to all communications and requests for information from Board, CAC, Attorney (Law Office of Theodore W. Small, P.A.), Third Party Administrator (EBMS); Primary Care Clinic (MiCare) and public,
 - 2.2. Maintain sufficient competent records of all such communications and correspondence,
 - 2.3. Facilitate cloud-based storage of all Administrative records and share access with Board,
 - 2.4. Receive and forward citizen comments to Board, CAC, Attorney, Accountant and all other relevant parties,
 - 2.5. Order and maintain office and meeting supplies and equipment,
3. Coordinate annually with Board and CAC on future meeting dates, Coordinate with meeting venues to verify availability and Present Board and CAC with a consolidated annual calendar of meeting dates, times and locations,
4. Using past letters and forms, place required newspaper advertising in advance of monthly Board and CAC meetings to comply with Sunshine Law notice requirements,
5. Prepare monthly Board and CAC meeting agenda books, distribute electronically and make available hard copies for members, Accountant, Attorney and the public,
6. Coordinate with Attorney to provide the Board with final versions of proposed agreements, resolutions, letters and other documents for Board review, votes of approval and then signature(s) once approved by the Board,
7. Coordinate date and time to schedule and attend monthly virtual pre-meetings between Board Chair, Accountant and Attorney, generally scheduled Tuesdays at 2p.m. before a scheduled Board meeting.
8. Coordinate at least monthly with Chair or Vice Chair of Board and CAC to plan for completion of administrative tasks prior to upcoming meetings.
9. Attend evening Board and CAC monthly meetings to make tape recordings of the meetings and provide any updates to the Board and CAC about any requested matters,
10. Prepare summary (non-verbatim) meeting minutes of Board and CAC monthly meetings based upon tape recordings and notes taken while attending the meetings
11. Act as WVHA's designated Records Custodian to maintain records, comply with annual records destruction requirements and respond to straightforward

requests for copies of public records and coordinate with Attorney to respond to those from requests from lawyers.

- 11.1. Coordinate with website design vendor to make electronic public records of general interest available online to the extent practicable.
12. Coordinate with website design vendor to update regularly the westvolusiahospitalauthority.org website with meeting materials, annual budget and financial statement information, etc.
13. Assist with processing subrogation matters (usually less than 10 per year), initial receipt of mail notification from attorneys representing Health Card members in third party lawsuits, responding to notice by editing and then sending a form letter that notifies lawyers of WVHA's assertion of its subrogation rights, then coordinating with Third Party Administrator, Accountant and Attorney to provide any requested summary of bills paid on behalf of the Health Card member who is involved in the third party lawsuit.
14. Perform any other matters common to maintaining an efficient administration office for the purpose of conducting the business of the Authority,
 - 14.1. Depending on whether the administrative staffer would expect to have additional contracted time available after completing the functions described in 1-13, and has the competence to perform research and compile data and reports, the Board may assign additional long term planning research and report responsibilities that will facilitate Board decision making.

Any changes to applicable laws or WVHA policies may significantly change the requirements of the Accounting and Administrative functions and parties would agree to negotiate in good faith any necessary contract modifications.

EXISTING PROGRAM OVERVIEW

The following information is provided as an introduction to the West Volusia Hospital Authority (WVHA) indigent care program.

The WVHA is an independent special tax district encompassing the western portion of Volusia County, Florida (the "Tax District"), created by a special act of the Florida Legislature, Chapter 57-2085, Laws of Florida, as amended and re-codified, for the purpose of, either directly or through third parties, providing access to health care for indigent residents of the Tax District. The WVHA is a governmental entity subject to both the Public Records and Sunshine Laws.

The governance of the WVHA is vested in its Board of Commissioners. The Board consists of five (5) elected Commissioners who serve staggered four (4) year terms, without compensation.

The Program's goal is to provide an avenue for comprehensive quality health care services in a cost effective and efficient manner for qualified West Volusia residents. The targeted population served by this Program is those individuals (working or non-working) who have limited income, limited assets, are uninsured, and have no other medical benefits available to them (Medicaid, Medicare, other commercial insurance). Medical services are available to eligible residents through a network of care that has been made possible through partnerships with

hospitals, physicians, diagnostic testing facilities and other medical professionals.

GENERAL INFORMATION

- The WVHA is not a licensed insurance company.
- The WVHA serves a population that is not eligible to receive covered services from other Federal and State programs such as Medicaid or Medicare. The WVHA is the payer of last resort.
- The WVHA does not supplement third party funding sources
- Many clients served by the WVHA are working individuals who have families and either do not have insurance available to them through their employer or cannot afford health insurance and also provide for their families.
- The WVHA is for West Volusia County residents who meet established eligibility criteria and promotes access to health care benefits through local health care provider partners.

WVHA Goals

- Increase access to medical care for the uninsured and underinsured residents of the WVHA Taxing District.
- Stabilize or reduce the inappropriate utilization of our local emergency departments by increasing access to health care services for the uninsured residents of the WVHA Taxing District.

Covered Services

- Hospitalization (Inpatient, Outpatient, Emergency Room)
- Primary Care
- Specialty Care
- Pharmacy
- Dental Services
- OB/Prenatal Services

See attached sample Financial Statements for detailed description of covered services and WVHA's budget allocations.

SECTION I: STATEMENT OF QUALIFICATIONS

GENERAL

1. Please provide:

- The legal name and tax ID number of entity
- Business address of applying entity and service location (if different)
- A description of the organization,
- Where the organization is registered, and
- How the organization is licensed or certified.

2. Do you hold an active certificate of authority to act as a Certified Public Accountants and/or firms licensed to practice in the State of Florida?

Please provide:

- Documentation of same,
 - Evidence of current professional liability coverage, general liability coverage and errors and omissions coverage, including limits.
3. How long has your organization provided Certified Public Accounting services?
 4. Would WVHA have a dedicated unit and/or dedicated staff?
If yes, describe.
 5. Please provide the name, address, telephone number and contact person from at least three references. Please include:
 - One organization which retained your services during the past 12 months;
 - One organization which has utilized your services for two years or more; and
 - One government or non-profit organization, preferably one which serves and indigent and/or uninsured population
 6. If you were awarded a contract, how long would you need for startup prior to implementation?
 7. Do you have any pending legal action against your organization? Please include this information as related to claims, recent judgments against entity or its affiliates, and officers. If any, please explain.
 8. Do you have any other certifications that you believe are relevant for our consideration of your proposal?

PROPOSED FEE STRUCTURE

1. What is your proposed fee structure, including what is the maximum amount WVHA can expect to pay for each service or the combined set?
 - Accounting Duties
 - Administrative Duties
 - Combination of Accounting and Administrative Duties
2. Please specify prices for initial and subsequent years of service as appropriate.

INSURANCE

1. Description of insurance coverage maintained by you or your firm. Copies of declarations pages from current policies for each of the following types of insurance must be attached:

- a. Workers' Compensation
- b. General Commercial Liability, including Premises and Operations
- c. Professional Liability, Malpractice and Errors and Omissions

SOFTWARE/SYSTEM CAPABILITIES

1. What type of system/software is utilized? Is it an internally or externally developed system?
2. Who maintains the system?

DISASTER RECOVERY

1. How often is your server backed-up and how quickly can it be recovered? What are the back-up procedures? Can policies and procedures be obtained? Media used? How and where are they stored?
2. How fast can the system be replaced in the case of a disaster? Are the disaster recovery plan and timeframes outlined? Please provide your policies and procedures.

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

The selected firm shall comply with any prohibitions, restrictions, limitations, conditions, or other requirements to the extent applicable to the firm directly or indirectly pursuant to HIPAA and its implementing regulation concerning privacy of individual identifiable health information as set forth in 45 CFR, Parts 160-164, as amended from time to time. As a part of the agreement with the WVHA, the selected firm shall sign a HIPAA business agreement. In substantially the form attached here to as Exhibit D.

AGREEMENT

What is the minimum initial term of agreement would you propose and what is the minimum amount of prior written notice you would expect or give prior to a termination of any agreement with WVHA to provide the requested accounting or administrative services, or both? If you have a standard retainer agreement or contract that you utilize, please attach that sample agreement or contract with your proposed terms for this engagement.

SUBMITTAL

Each proposal shall contain:

- Name, company name, address, telephone number, fax number.
- Statement of Qualifications
- External Quality Control

A copy of the firm's most recent two (2) external quality control reviews (peer reviews) which included a review of specific governmental engagements.

EVALUATION OF PROPOSALS

The WVHA Board of Commissioners will review proposals that are received. Proposals that are non-responsive to the above requirements may not be included for evaluation for possible short-listing.

The specific criteria and point value established for this Request for Proposal is as follows:

- | | |
|---|-----------|
| 1. Capacity to Perform All Accounting Duties | 35 points |
| 2. Capacity to Perform or Subcontract Administrative Duties | 25 points |
| 3. Location of Contractor | 5 points |
| 4. Financial Stability | 5 points |
| 5. Competiveness of Proposed Fee Structure | 20 points |
| 5. Professionalism and Competence. | 10 points |

The Board reserves the following rights:

- Conduct pre-award discussion with any or all, responsive and responsible proposers who submit proposals determined to be reasonably acceptable of being selected for award; conduct personal interviews or require presentations of any or all proposers prior to selection.
- Request that proposer(s) modify their proposal to more fully meet the needs of the WVHA or to furnish additional information as the WVHA may reasonably require.
- Accord fair and equal treatment with respect to any opportunity for discussions and revisions of proposals. Such revisions may be permitted after submission of proposals and prior to award.
- Process the selection of the successful proposer without further discussion.
- Accept or reject qualifications or proposals in part or in whole.
- Request additional qualification information.
- Limit and/or determine the actual contract services to be included in a contract, if applicable.
- Obtain information for use in evaluating submittals from any source.
- Waive any irregularity in any proposal, or reject any or all submittals, should it be deemed in the best interest of the WVHA to do so.
- Revise, amend or withdraw this proposal or reject all bids and restart the bid process at any time to protect its interest.
- The Board shall be the sole judge of proposers' qualifications.

SUBMITTAL OF PROPOSALS

Interested parties are invited to submit one (1) original marked **ORIGINAL** and eight (8) copies marked **COPY** of their proposal in a sealed envelope. The envelope should be labeled **"RFP – Accounting and/or Administrative Services"** Proposals may be mailed or delivered to:

**West Volusia Hospital Authority
Voloria Manning, Secretary of Board of Commissioners
C/O Dreggors, Rigsby & Teal, P.A.
1006 N. Woodland Boulevard
DeLand, FL 32720**

The submittal shall be received by the WVHA only at the above address prior to 12:01 p.m. Eastern, **Wednesday, April 27, 2022.**

The delivery of the submittal on the above date and prior to the specified time is solely

the responsibility of the respondent.

The submittal may be withdrawn either by written notice to the WVHA Administrator or in person, if properly identified, at any time prior to the above submittal deadline.

DRAFT

GENERAL CONDITIONS

CONTACT

After the issuance of any Request for Proposal, prospective proposers shall not contact, communicate with or discuss any matter relating in any way to the Request for Proposal with the Board of Commissioners or any employee of EBMS, The Law Offices of Theodore W. Small or Dreggors, Rigsby & Teal, P.A. other than as directed in the cover page of the Request for Proposal. This prohibition begins with the issuance of any Request for Proposal and ends upon execution of the final contract. Such communications initiated by a proposer **shall** be grounds for disqualifying the offending proposer from consideration for award of the proposal and/or any future proposal.

INDEMNIFICATION

The firm shall, in addition to any other obligation to indemnify the WVHA and to the fullest extent permitted by law, protect, defend, indemnify and hold harmless the WVHA, their agents, elected officials and contracted legal and accounting professionals from and against all claims, actions, liabilities, losses, costs, including attorney's fees, arising out of any actual or alleged bodily injury, sickness, disease or death, or injury to or destruction of tangible property including the loss of use resulting from, or any other damage or loss arising out of or resulting from or claims to have resulted in whole or in part from any actual or alleged act or omission of the firm, any subcontractor, anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable in the performance of the work; or violation of law, statute, ordinance, governmental administration order, rule, regulation or infringement of patent rights by the firm in the performance of the work; or liens, claims or actions made by the firm or any subcontractor or other party performing the work.

PUBLIC ENTITY CRIMES STATEMENT

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid/proposal on a contract to provide any goods or services to a public entity; may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36

months from the date of being placed on the convicted vendor list. By submitting this proposal, the proposer hereby certifies that they have complied with said statute.

EQUAL OPPORTUNITY/AFFIRMATIVE ACTION

The WVHA is committed to equal opportunity employment effort; and expects firms that do business with the WVHA to have a vigorous affirmative action program.

WOMEN/MINORITY BUSINESS ENTERPRISE OUTREACH

The WVHA hereby notifies all Proposers that W/MBE's are to be afforded a full opportunity to participate in any request for proposal by the WVHA and will not be subject to discrimination on the basis of race, color, religion, sex, national origin, age, disability or marital status.

AFFIRMATION

By submitting his/her proposal, the Proposer affirms that the proposal is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; the Proposer has not directly or indirectly induced or solicited any other person to submit a false or sham proposal; the Proposer has not solicited or induced any person, firm or corporation to refrain from submitting a proposal; and the Proposer has not sought by collusion to obtain for him/herself any advantage over other persons or over the WVHA.

DEVELOPMENT COSTS

Neither the WVHA nor its representative(s) shall be liable for any expenses incurred in connection with preparation of a response to the RFP. Proposers should prepare their proposals simply and economically, providing a straightforward and concise description of the proposer's ability to meet the requirements of the RFP.

ADDENDA

The WVHA may record its responses to inquiries and any supplemental instructions in the form of written addenda. The WVHA may mail written addenda before the date fixed for receiving the proposals. Proposers shall contact the WVHA Administrator to ascertain whether any addenda have been issued. Failure to do so could result in an unresponsive proposal. Any oral explanation given before the RFP opening will not be binding. All inquiries shall be in writing and addressed to the WVHA Administrator, 1006 N. Woodland Blvd, DeLand, FL 32720.

CODE OF ETHICS

If any proposer violates or is a party to a violation of the code of ethics of WVHA or the State of Florida, with respect to this proposal, such proposer may be disqualified from performing the work described in this proposal or from furnishing the goods or services for which the proposal is submitted and shall be further disqualified from bidding on any future proposals for work, goods, or services for the WVHA.

DRUG FREE WORKPLACE

Preference shall be given to businesses with Drug Free Workplace (DFW) programs. Whenever two or more proposals, which are equal with respect to price, quality and service, are received by the WVHA for the procurement of commodities or contractual services, a proposal received from a business that has provided a statement that it is a DFW shall be given preference in the award process.

APPLICABLE LAWS AND COURTS

This RFP and any resulting agreements shall be governed in all respects by the laws of the State of Florida and any litigation with respect thereto shall be brought only in the courts of Volusia County, State of Florida or the Middle District of Florida, Volusia County, Florida. The proposer shall comply with all applicable federal, state and local laws and regulations.

CONTRACT

All contracts are subject to final approval of the WVHA Board of Commissioners. Persons or firms which incur expenses or change position in anticipation of a contract prior to the Board's approval do so at their own risk.

PROPOSAL ACCEPTANCE PERIOD

A proposal shall be binding upon the offeror and irrevocable by it for ninety (90) calendar days following the proposal opening date. Any proposal in which offeror shortens the acceptance period may be rejected.

ADDITION/DELETION

The WVHA reserves the right to add to or delete any item from this proposal or resulting agreements when deemed to be in the best interest of the WVHA.

PROPRIETARY INFORMATION

In accordance with Chapter 119 of the Florida Statutes (Public Records Law), and except as may be provided by other applicable State and Federal Law, all proposers should be aware that Request for Proposals and the responses thereto are in the public domain. However, the proposers are required to identify specifically any information

contained in their proposals which they consider confidential and/or proprietary and which they believe to be exempt from disclosure, citing specifically the applicable exempting law.

All proposals received from proposers in response to this Request for Proposal will become the property of the WVHA and will not be returned to the proposers. In the event of contract award, all documentation produced as part of the contract will become the exclusive property of the WVHA.

LIMITATIONS

The WVHA reserves the right to revise, amend or withdraw this proposal at any time to protect its interest. Proposers will not be compensated by the WVHA for costs incurred in preparation of responses to this RFP.

EXHIBIT D

WEST VOLUSIA HOSPITAL AUTHORITY HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT

Addendum to the agreement between West Volusia Hospital Authority ("WVHA)" and ("Provider") for the provision of ____

WITNESSETH:

WHEREAS, the U.S. Department of Health and Human Services ("HHS") has issued final regulations, pursuant to the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), governing the privacy of individually identifiable health information ("Protected Health Information", or "PHI") obtained, created or maintained by certain entities, including healthcare providers (the "HIPAA Privacy Rule"); and

WHEREAS, Provider and its employees, affiliates, agents or representatives may access paper and/or electronic records containing PHI in carrying out their obligations to the WVHA pursuant to either an existing or contemporaneously executed agreement for services ("Services Agreement"); and

WHEREAS, the HIPAA Privacy Rule requires that the WVHA and Provider execute this Addendum in order to protect the privacy of PHI;

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

1. **Use and Disclosure of PHI to Provide Services.** The Provider will not use or further disclose PHI (as such term is defined in the HIPAA Privacy Rule) other than as permitted or required by the terms of the Services Agreement or as required by law. Except as otherwise provided in this document, the Provider may make any and all uses of PHI necessary to perform its obligations under the applicable Services Agreement. All other uses not authorized by this Addendum are prohibited.
2. **Additional Provider Activities.** Except as otherwise provided in this Addendum, the Provider may also:
 - 2.1 Use the PHI in its possession for its proper management and administration and/or to fulfill any present or future legal responsibilities of the Provider, provided that such uses are permitted under state and federal confidentiality laws.
 - 2.2 Disclose the PHI in its possession for the purpose of its proper management and administration and/or to fulfill any present or future legal responsibilities of the Provider. Provider represents to WVHA that (i) any disclosure it makes will be permitted under applicable laws, and (ii) the Provider will obtain reasonable written assurances from any person to whom the PHI will be disclosed that the PHI will be held confidentially and used or further disclosed only as required and permitted under the HIPAA Privacy Rule and other applicable laws, that any such person agrees to be governed by the same restrictions and conditions contained

in this Addendum, and that such person will notify the Provider of any instances of which it is aware in which the confidentiality of the PHI has been breached.

- 2.3 To bring together the WVHA's PHI in Provider's possession with the PHI of other covered entities that the Provider has in its possession through its capacity as a Provider to such other covered entities, provided that the purpose of bringing the PHI information together is to provide the WVHA with data analyses relating to its Healthcare Operations, as such term is defined in the HIPAA Privacy Rule. The Provider will not disclose the PHI obtained from WVHA to another covered entity without written authorization from the WVHA.
- 2.4 De-identify any and all PHI provided that the de-identification conforms to the requirements of applicable law as provided for in 42 C.F.R. § 164.514(b) and that Provider maintains such documentation as required by applicable law, as provided for in 42 C.F.R. § 164.514(b). The Parties understand that properly de-identified information is not PHI under the terms of this Addendum.

3. **Provider Covenants.** Provider agrees to:

- 3.1 Use or further disclose the minimum necessary PHI in performing the activities called for under the Services Agreement;
- 3.2 Not to use or further disclose PHI except as permitted under this Addendum, the HIPAA Privacy Rule, and applicable State law, each as amended from time to time;
- 3.3 Use appropriate safeguards to prevent the use or disclosure of PHI other than as provided for in this Addendum;
- 3.4 Report to the WVHA any use or disclosure of the PHI not permitted by this Addendum within five (5) days of the Provider becoming aware of such use or disclosure;
- 3.5 In conjunction with the requirements of Section 2.2, ensure that any subcontractors or agents to whom it provides PHI received from, or created or received by the Provider on behalf of the WVHA agree to the same restrictions and conditions that apply to the Provider with respect to the PHI;
- 3.6 Within ten (10) days of a request by WVHA, report to WVHA all disclosures of PHI to a third party for a purpose other than Treatment, Healthcare Operations or Payment, as such terms are defined in the HIPAA Privacy Rule. The report to the WVHA shall identify: (i) the subject of the PHI (i.e., patient name or identifier), (ii) the PHI disclosed, and (iii) the purpose of the disclosure in accordance with the accounting requirements of 45 C.F.R. § 164.528;
- 3.7 Maintain the integrity of any PHI transmitted by or received from WVHA;
- 3.8 Comply with WVHA policies and procedures with respect to the privacy and security of PHI and other WVHA records, as well as policies and procedures with respect to access and use of WVHA's equipment and facilities;

3.9 Provide the rights of access, amendment, and accounting as set forth in Sections 5, 6 and 7.

4. **WVHA Covenants.** The WVHA agrees to notify Provider of material limitations to the consents or authorizations that have been obtained by the WVHA from their patients, clients or employees and any other restrictions on the use or disclosure of PHI as agreed to by the WVHA.
5. **Access to PHI.** Within five (5) days of a request by the WVHA for access to PHI about a patient, client or employee contained in a Designated Record Set, as such term is defined in the HIPAA Privacy Rule, the Provider shall make available to the WVHA, or the patient, client or employee to whom such PHI relates or his or her authorized representative, such PHI for so long as such information is maintained in the Designated Record Set as defined in 45 C.F.R. § 164.524. In the event any patient requests access to PHI directly from the Provider, the Provider shall, within five (5) days, forward such request to the WVHA. Any denials of access to the PHI requested shall be the responsibility of the WVHA.
6. **Amendment of PHI.** Within ten (10) days of receipt of a request from the WVHA for the amendment of a patient's, client's or employee's PHI or a record contained in a Designated Record Set the Provider shall, as required by 45 C.F.R. § 164.526, incorporate any such amendments in the PHI; provided, however, that the WVHA has made the determination that the amendment(s) is/are necessary because the PHI that is the subject of the amendment(s) has been, or foreseeably could be, relied upon by the Provider or others to the loss of the individual who is the subject of the PHI to be amended. The obligation in this Section 6 shall apply only for so long as the PHI is maintained by Provider in a Designated Record Set.
7. **Accounting for Disclosures of PHI.** Within thirty (30) days of notice by the WVHA to the Provider that it has received a request for an accounting of disclosures of PHI regarding an individual, the Provider shall make available to the WVHA such information as is in the Provider's possession and is required for the WVHA to make the accounting required by 45 C.F.R. § 164.528. In the event the request for an accounting is delivered directly to the Provider, the Provider shall, within five (5) days, forward the request to the WVHA. It shall be the WVHA's responsibility to prepare and deliver any such accounting requested.
8. **Access to Books and Records Regarding PHI.** The Provider will make its internal practices, books, and records relating to the use and disclosure of PHI received from, or created or received by the Provider on behalf of, the WVHA available to the Secretary of the U.S. Department of Health and Human Services for purposes of determining the WVHA's compliance with the HIPAA Privacy Rule.
9. **Disposition of PHI Upon Termination.** The Provider will, at termination or expiration of the Services Agreement, if feasible, return or destroy all PHI received from, or created or received by the Provider on behalf of, the WVHA which the Provider and/or its subcontractors or agents still maintain in any form, and will not retain any copies of such information. If such return or destruction is not feasible, the Provider will notify the WVHA of such event in writing, and will therefore extend the protections of this Addendum to the PHI and limit further uses and disclosures to those purposes that

make the return or destruction of the PHI not feasible.

10. Representations and Warranties

10.1 Mutual Representations and Warranties of the Parties. Each Party represents and warrants to the other Party:

- (a) that it is duly organized, validly existing, and in good standing under the laws of the jurisdiction in which it is organized or licensed, it has the full power to enter into this Addendum and to perform its obligations described in this Addendum, and that the performance by it of its obligations under this Addendum have been duly authorized by all necessary corporate or other actions and that such performance will not violate any provision of any organizational charter or bylaws.
- (b) that neither the execution of the Services Agreement, including this Addendum, nor its performance, will directly or indirectly violate or interfere with the terms of another agreement to which it is a party, or give any governmental entity the right to suspend, terminate, or modify any of its governmental authorizations or assets required for its performance.
- (c) that all of its employees, agents, representatives and members of its workforce, whose services may be used to fulfill obligations under this Addendum are or shall be appropriately informed of the terms of this Addendum and are under legal obligation to each Party, respectively, by contract or otherwise, sufficient to enable each Party to fully comply with all provisions of this Addendum.
- (d) that it will reasonably cooperate with the other Party in the performance of the mutual obligations under this Addendum.

11. Term. Unless otherwise terminated as provided in Section 12, this Addendum shall become effective on the Effective Date of the Services Agreement and shall have a term that shall run concurrently with that of the Services Agreement.

12. Termination and Survival of Certain Provisions

12.1 Generally. This Addendum will automatically terminate without any further action of the Parties upon the termination or expiration of the Services Agreement; provided, however, certain provisions and requirements of this Addendum shall survive such expiration or termination, as provided herein.

12.2 Termination by the WVHA. As provided for under 45 C.F.R. § 164.504(e)(2)(iii), the WVHA may immediately terminate this Addendum, the Services Agreement and any related agreements if the WVHA makes the determination that Provider has breached a material term of this Addendum. Alternatively, and in the sole discretion of the WVHA, the WVHA may choose to provide Provider with written notice of the existence of the breach and provide Provider with thirty (30) calendar days to cure said breach upon mutually agreeable terms. In the event that mutually agreeable terms cannot be reached within this thirty (30) day period, Provider shall cure said breach to the satisfaction of the WVHA within an additional fifteen (15) days. Failure by Provider to cure

said breach or violation in the manner set forth above shall be grounds for immediate termination of the Services Agreement by the WVHA. If termination is not feasible, WVHA has the right to report the problem to the Secretary of the U.S. Department of Health and Human Services.

12.3 Termination by the Provider. If Provider determines that the WVHA has breached a material term of this Addendum, then the Provider shall provide the WVHA with written notice of the existence of the breach and shall provide the WVHA with thirty (30) calendar days to cure said breach upon mutually agreeable terms. In the event that mutually agreeable terms cannot be reached within this thirty (30) day period, the WVHA shall cure said breach to the satisfaction of the Provider within an additional fifteen (15) days. Failure by the WVHA to cure said breach or violation in the manner set forth above shall be grounds for immediate termination of the Services Agreement by the Provider.

13. **Effect of Termination.** Upon termination pursuant to Section 12, Provider agrees to return or destroy all PHI pursuant to 45 C.F.R. § 164.504(e)(2)(I), if it is feasible to do so. Prior to doing so, the Provider further agrees to recover any PHI in the possession of its subcontractors or agents. If it is not feasible for the Provider to return or destroy all PHI, the Provider will notify the WVHA in writing. Such notification shall include: (i) a statement that the Provider has determined that it is infeasible to return or destroy the PHI in its possession, and (ii) the specific reasons for such determination. Provider further agrees to extend any and all protections, limitations and restrictions contained in this Addendum to the Provider's use and/or disclosure of any PHI retained after the termination of this Addendum, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI not feasible. If it is not feasible for the Provider to obtain from a subcontractor or agent any PHI in the possession of the subcontractor or agent, the Provider must provide a written explanation to the WVHA and require the subcontractors and agents to agree to extend any and all protections, limitations and restrictions contained in this Addendum to the subcontractors' and/or agents' use and/or disclosure of any PHI retained after the termination of this Addendum, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI not feasible.



4900 US Highway 17 N. DeLeon Springs, FL 32130
PO Box 877
386-985-4877

West Volusia Hospital Authority brochure - 5000

Date: 3/1/2022
Quote Number: 22030103
Quantity: 5000
Trim size: 8.5 x 11 folded to 3.625 x 8.5
Number of pages: 2.00
Copy: Print Ready Compliant PDF
Proof: (1) set
Text Stock: 100 lb. text gloss
Cover Stock: na
Text Ink: Process 4/4 with bleed
Cover Ink: na
Special finish: na
Binding: Letter fold
Packaging: Shrink in hands, bulk in cartons

Pricing: 5000 copies \$0.2590 each or \$1,295.24

Material availability and pricing is subject to change at any time due to current market conditions.

All prices quoted are cash or check and may change at any time due to market conditions.

4% Convenience charge applies to credit card payment.

Corrections, sales tax, shipping, freight, and postage are additional.

Terms: 50% down, balance on completion

Standard production time for *book* projects is 30 working days after receipt of approved proofs.

Production times for commercial projects vary and can be same day service if requested in the rfq.

Accepted by: _____

Date: _____

Signature: _____



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Default Estimate

No: **1378**

reprint: #-1

Date: 3/8/22

Customer No: 1093

Bill To:

WEST VOLUSIA HOSPITAL AUTHORITY
1006 N. WOODLAND BLVD.
DELAND FL 32720-2769
EILEEN O'REILLY LONG
Phone: 386-734-9441
Fax: 386-738-5351
E-Mail: elong@drtcpa.com

Ship To:

WEST VOLUSIA HOSPITAL AUTHORITY
1006 N. WOODLAND BLVD.
DELAND FL 32720-2769
EILEEN O'REILLY LONG
Phone: 386-734-9441
Fax: 386-738-5351
E-Mail: elong@drtcpa.com

Quantity	Description	Amount
1	8.5x11 Brochure - Color, Two-Sided, Tri-fold - Typesetting Only	\$ 100.00
Sales Rep: Steve Taken by: Steve		\$ 100.00
		\$ 0.00
		\$ 100.00
8.5x11 Brochure, Color, Two-Sided, Tri-fold Typesetting		



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Default Estimate

No: **1377**

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Date: 3/8/22

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DELAND FL 32720-2769
EILEEN O'REILLY LONG
Phone: 386-734-9441
Fax: 386-738-5351
E-Mail: elong@drtcpa.com

Quantity	Description	Amount
5,000	8.5x11 Brochure - Color, Two-Sided, Tri-fold	\$ 685.00
Sales Rep: Steve Taken by: Steve		\$ 685.00
		\$ 0.00
		\$ 685.00
8.5x11 Brochure, Color, Two-Sided, Tri-fold		

**West Volusia Hospital Authority
Financial Statements
February 28, 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

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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 February 28, 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

March 09, 2022

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Florida Institute of
Certified Public Accountants

West Volusia Hospital Authority

Balance Sheet

Modified Cash Basis

February 28, 2022

Assets

Current Assets

Petty Cash	\$	100.00
Ameris Bank - Oper		3,386,786.52
Ameris Bank - MM		6,375,513.81
Intracoastal Bank - Money Market		310,944.64
Intracoastal Bank - Operating		170,071.73
Mainstreet Community Bank (MCB) - MM		1,706,784.73
MCB Escrow Account		200,000.00
Surety Bank - MM		9,980,809.99
Taxes Receivable		102,298.00
CDARS - 1 Year		7,502,147.61
Total Current Assets		29,735,457.03

Fixed Assets

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

Other Assets

CDARS - 2 Year		1,001,119.79
CDARS - 3Year		500,859.62
Deposits		2,000.00
Total Other Assets		1,503,979.41
Total Assets		31,793,609.11

Liabilities and Net Assets

Current Liabilities

Deferred Revenue		91,293.00
Total Current Liabilities		91,293.00

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)		11,350,646.59

West Volusia Hospital Authority
Balance Sheet
Modified Cash Basis
February 28, 2022

Total Net Assets	<u>31,702,316.11</u>
Total Liabilities and Net Assets	<u>\$ 31,793,609.11</u>

West Volusia Hospital Authority
Statement of Revenue and Expenditures
Modified Cash Basis
Budget and Actual
For the 1 Month and 5 Months Ended February 28, 2022

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Year To Date Actual</u>	<u>Budget Balance</u>
Revenue				
Ad Valorem Taxes	17,400,000	904,537	15,966,151	1,433,849
Investment Income	45,000	1,119	9,821	35,179
Other Income	0	17,612	79,939	(79,939)
Use of Prior Year Reserves	<u>1,177,700</u>	<u>0</u>	<u>0</u>	<u>1,177,700</u>
Total Revenue	<u>18,622,700</u>	<u>923,268</u>	<u>16,055,911</u>	<u>2,566,789</u>
Healthcare Expenditures				
Hospital Services	3,000,000	450,591	1,341,092	1,658,908
Emergency Room Care	1,000,000	7,285	27,939	972,061
Primary Care	2,500,000	165,543	677,935	1,822,065
Pharmacy	900,000	43,477	133,357	766,643
Specialty Care	3,000,000	237,575	1,012,171	1,987,829
County Medicaid Reimbursement	2,359,000	0	0	2,359,000
The House Next Door	100,000	2,543	8,476	91,524
The Neighborhood Center	150,000	26,383	39,163	110,837
Rising Against All Odds	116,925	13,200	54,375	62,550
Community Legal Services	100,756	9,109	37,050	63,706
Hispanic Health Initiatives	65,000	4,150	13,850	51,150
Florida Dept of Health Dental Svcs	150,000	10,577	37,184	112,816
Stewart Marchman - ACT	928,336	37,572	186,370	741,966
New Hope Human Svcs Homeless Cert	50,000	0	0	50,000
Health Start Coalition of Flagler & Volusia	207,891	12,613	48,582	159,309
H C R A	800,000	13,456	45,791	754,209
Other Healthcare Costs	<u>650,000</u>	<u>0</u>	<u>0</u>	<u>650,000</u>
Total Healthcare Expenditures	<u>16,077,908</u>	<u>1,034,074</u>	<u>3,663,335</u>	<u>12,414,573</u>
Other Expenditures				
Advertising	7,000	414	1,332	5,668
Annual Independent Audit	17,000	5,000	17,000	0
Building & Office Costs	100,000	3,633	27,188	72,812
General Accounting	68,100	4,980	21,699	46,401
General Administrative	65,100	4,678	14,170	50,930
Legal Counsel	80,000	11,927	38,815	41,185
City of DeLand Tax Increment District	90,000	87,162	87,162	2,838
Tax Collector & Appraiser Fee	630,000	83,937	451,672	178,328
Outside Legal Consulting	0	12,000	63,000	(63,000)
TPA Services	620,000	26,811	143,018	476,982
Healthy Communities	72,202	5,633	22,400	49,802
Application Screening				
Application Screening - THND	417,590	34,049	135,927	281,663
Application Screening - RAAO	52,800	4,416	16,320	36,480
Workers Compensation Claims	25,000	0	0	25,000
Other Operating Expenditures	<u>300,000</u>	<u>319</u>	<u>2,228</u>	<u>297,772</u>
Total Other Expenditures	<u>2,544,792</u>	<u>284,959</u>	<u>1,041,931</u>	<u>2,544,792</u>
Total Expenditures	<u>18,622,700</u>	<u>1,319,033</u>	<u>4,705,266</u>	<u>13,917,434</u>
Excess (Deficit)	<u>0</u>	<u>(395,765)</u>	<u>11,350,645</u>	<u>(11,350,645)</u>

See Accountants' Compilation Report

West Volusia Hospital Authority
Schedule I - Healthcare Expenditures
Modified Cash Basis
Budget and Actual
For the 1 Month and 5 Months Ended February 28, 2022

	Annual Budget	Current Period Actual	Year To Date Actual	Budget Balance
Healthcare Expenditures				
AdventHealth	1,500,000	110,801	457,859	1,042,141
Halifax Hospital	1,500,000	339,790	883,233	616,767
Emergency Room Care	1,000,000	7,285	27,939	972,061
Primary Care	2,500,000	165,543	677,935	1,822,065
Pharmacy	900,000	43,477	133,357	766,643
Specialty Care	3,000,000	237,575	1,012,171	1,987,829
County Medicaid Reimbursement	2,359,000	0	0	2,359,000
Florida Dept of Health Dental Svcs	150,000	10,577	37,184	112,816
Good Samaritan				
The House Next Door	100,000	2,543	8,476	91,524
The Neighborhood Center	100,000	23,925	32,325	67,675
TNC Healthcare Navigation Program	50,000	2,458	6,838	43,162
Rising Against All Odds	116,925	13,200	54,375	62,550
Community Legal Services	100,756	9,109	37,050	63,706
Hispanic Health Initiatives	65,000	4,150	13,850	51,150
Stewart Marchman - ACT				
SMA - Homeless Program	78,336	5,298	16,957	61,379
SMA - Residential Treatment	550,000	32,274	169,413	380,587
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	6,587	27,290	54,270
HSCFV - Fam Services	76,331	6,026	21,292	55,039
HCRA				
H C R A - In County	400,000	13,456	24,744	375,256
H C R A - Outside County	400,000	0	21,047	378,953
Other Healthcare Costs	650,000	0	0	650,000
Total Healthcare Expenditures	16,077,908	1,034,074	3,663,335	12,414,573

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

For the 1 Month and 5 Months Ended February 28, 2022 and February 28, 2021

	1 Month Ended February 28, 2022	1 Month Ended February 28, 2021	5 Months Ended February 28, 2022	5 Months Ended February 28, 2021
Revenue				
Ad Valorem Taxes	904,537	369,870	15,966,151	15,418,175
Investment Income	1,119	3,862	9,821	25,485
Other Income	17,612	25,014	79,939	25,014
Total Revenue	<u>923,268</u>	<u>398,746</u>	<u>16,055,911</u>	<u>15,468,674</u>
Healthcare Expenditures				
Hospital Services	450,591	204,987	1,341,092	256,951
Emergency Room Care	7,285	0	27,939	0
Primary Care	165,543	194,302	677,935	1,432,036
Pharmacy	43,477	0	133,357	0
Specialty Care	237,575	256,235	1,012,171	875,700
County Medicaid Reimbursement	0	0	0	837,410
The House Next Door	2,543	1,630	8,476	7,726
The Neighborhood Center	26,383	11,900	39,163	49,505
Rising Against All Odds	13,200	27,125	54,375	95,375
Community Legal Services	9,109	5,031	37,050	15,787
Hispanic Health Initiatives	4,150	0	13,850	0
Florida Dept of Health Dental Svcs	10,577	13,260	37,184	56,875
Stewart Marchman - ACT	37,572	35,976	186,370	437,527
New Hope Human Svcs Homeless Cert	0	0	0	0
Health Start Coalition of Flagler & Volusia	12,613	12,459	48,582	41,433
H C R A	13,456	3,858	45,791	6,340
Other Healthcare Costs	0	328	0	71,868
Total Healthcare Expenditures	<u>1,034,074</u>	<u>767,091</u>	<u>3,663,335</u>	<u>4,184,533</u>
Other Expenditures				
Advertising	414	671	1,332	1,302
Annual Independent Audit	5,000	2,700	17,000	16,700
Building & Office Costs	3,633	400	27,188	7,328
General Accounting	4,980	4,110	21,699	20,638
General Administrative	4,678	4,954	14,170	16,370
Legal Counsel	11,927	4,480	38,815	21,060
City of DeLand Tax Increment District	87,162	0	87,162	90,172
Tax Collector & Appraiser Fee	83,937	7,397	451,672	382,360
Outside Legal Consulting	12,000	0	63,000	0
TPA Services	26,811	0	143,018	224,503
Healthy Communities	5,633	5,446	22,400	22,539
Application Screening				
Application Screening - THND	34,049	33,030	135,927	131,338
Application Screening - RAAO	4,416	2,496	16,320	12,672
Application Screening - SMA	0	0	0	0
Workers Compensation Claims	0	0	0	0
Other Operating Expenditures	319	616	2,228	4,490
Total Other Expenditures	<u>284,959</u>	<u>66,300</u>	<u>1,041,931</u>	<u>951,472</u>

See Accountants' Compilation Report

West Volusia Hospital Authority
Schedule II - Statement of Revenue and Expenditures
Modified Cash Basis
For the 1 Month and 5 Months Ended February 28, 2022 and February 28, 2021

	1 Month Ended February 28, 2022	1 Month Ended February 28, 2021	5 Months Ended February 28, 2022	5 Months Ended February 28, 2021
Total Expenditures	<u>1,319,033</u>	<u>833,391</u>	<u>4,705,266</u>	<u>5,136,005</u>
Excess (Deficit)	<u><u>(395,765)</u></u>	<u><u>(434,645)</u></u>	<u><u>11,350,645</u></u>	<u><u>10,332,669</u></u>