Audit of Indigent Care Agreement with Shands - #804

Executive Summary

Why CAO Did This Review

Pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Municipal Code, we examined a sample of charity records of Shands Jacksonville Medical Center, Inc. ("Shands") for the period of July 1, 2015 through June 30, 2016.

Per the Indigent Care Agreement between Shands Jacksonville and the City, Shands is to provide medical care to the indigent citizens of Duval County and in turn the City will provide annual funding to partially offset the cost of this care. Citizens must establish Duval County residency and not exceed patient family income limits as outlined in the agreement to qualify for various levels of financial assistance. The agreement also defines allowable costs and how reimbursable costs associated with indigent care are to be determined. Additionally the contract outlines requirements for limited circumstances where an attestation may be used for a patient to qualify instead of the normal application.

The Council Auditor's Office periodically audits to determine that the requirements of the agreement are accurately being followed.

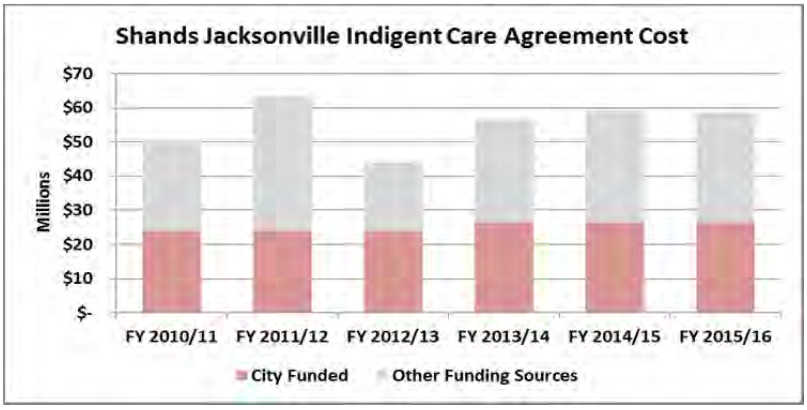
What CAO Found

Overall, we determined that Shands was generally operating in compliance with the objectives of the Indigent Care Agreement related to the residency and financial evaluation qualification requirements; however, we did note a few errors and some inconsistencies between the Agreement and Shands' policies. Although these inconsistencies need to be addressed, we do not believe that they had a material impact on Shands' compliance with the Agreement. For example, we found that:

- There were income calculation errors for 5 of 180 patients that we tested.
- Income was not properly verified for certain patients.
- There were issues with the process surrounding pursuing Medicaid eligibility.
- Minimum attestation accounts were not properly supported for certain types of patients.

What CAO Recommends

We recommend that Shands follow the Agreement with the City. This includes verifying income in accordance with the Agreement, reviewing their Medicaid eligibility determination process, and ensuring that the appropriate attestation forms are completed for each minimum attestation patient. Shands should also review their policy on calculating income and consider adding information system controls to assist in preventing errors.



Council Auditor's Office

Audit of Indigent Care Agreement with Shands

April 7, 2017

Report #804

Released on: January 9, 2018

117 West Duval Street | Jacksonville, Florida 32202-3701 |Telephone (904) 630-1625 | Fax (904) 630-2908
www.coj.net

EXECUTIVE SUMMARY

AUDIT REPORT #804

EXHIBIT 1

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building

April 7, 2017 Report #804

Honorable Members of the City Council
City of Jacksonville

INTRODUCTION

Pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Municipal Code, we examined select charity records of Shands Jacksonville Medical Center, Inc. ("Shands")(formerly known as University Medical Center, Inc.) for the period of July 1, 2015 through June 30, 2016.

As outlined in Ordinance 81-551-381, University Medical Center agreed to provide medical treatment to indigent patients residing in Duval County who could not afford to pay for their own medical care. In return, the City agreed to provide the hospital annual funding to partially offset the cost of this care. This agreement was referred to as the Indigent Care Agreement (Agreement). Ordinance 84-78-800 amended the original Agreement and incorporates the Hill-Burton guidelines as the criteria used to determine eligibility for care as a county indigent. This determination is to be made by the hospital. Hill-Burton guidelines define the level and type of income to be used to determine eligibility for assistance and are based on the federal poverty guidelines. Ordinance 1998-952-E and Resolution 2005- 393-A amended the Agreement primarily to modify City funding and update the financial responsibility criteria and documentation for patients. The funding provided by the City benefits residents of Duval County who qualify under the income restrictions.

BACKGROUND

In 1999, University Medical Center merged with Methodist Medical Center to become Shands Jacksonville Medical Center, Inc. ("Shands"), affiliated with the University of Florida and Gainesville, Florida based Shands Healthcare.

In addition to determining whether patients are eligible to receive charity medical care, the Agreement requires Shands to provide the City with details of the services provided to charity patients and their related costs which is achieved through the annual submission of The Charity Cost Report.

The charity costs reported to the City by Shands for the period of July 1, 2015 through June 30, 2016 totaled $58,718,680. The total City contribution for the 2015/2016 fiscal year was $26,275,594 as authorized by Ordinance 2015-581-E. Of the appropriation from the City, $4,711,475 was sent directly to the State of Florida for use in Florida's Medicaid Hospital

Program and $21,564,119 was sent directly to Shands, as authorized by Ordinance 2015-581-E. The transferred City funds, along with other State and local funds designated for use in Florida's Medicaid Program are eligible for Federal Financial Participation and attract Federal matching funds to Florida's Medicaid Program. The maximization of funding available to Florida's Medicaid Hospital Program is important to Shands because of its qualification as a Florida Medicaid Disproportionate Share Hospital. Florida's Medicaid Disproportionate Share Program provides Medicaid rate enhancements and categorical fixed payments to eligible hospitals. Shands is eligible for rate enhancement because the volume of services that it provides to Medicaid beneficiaries and other indigent patients exceeds an established threshold, and Shands is eligible for categorical fixed payments because it provides specific services, such as Level I Trauma and Regional Perinatal Intensive Care Centers. In FY 2015/2016 Shands received $70.2 million in such payments.

Refer to Exhibit 1 for a historical account of charity care costs incurred by Shands and the level of funding provided by the City each year.

The Agreement defines allowable costs and how reimbursable costs associated with indigent care are to be determined. The account that Shands uses to accumulate indigent patient charges is called the Charity Services Contractual Account ("City Contract Account"). The City's contribution offsets the charges in that account.

STATEMENT OF OBJECTIVES

To determine whether or not patients whose bills were charged to the Charity Services Contractual Account qualified per the Agreement between the City and Shands.

STATEMENT OF SCOPE AND METHODOLOGY

The scope of our audit was July 1, 2015 through June 30, 2016. Our audit consisted of the assessment and documentation of management controls, a review of the laws and regulations governing indigent care, a review of written policies and operating procedures, discussions with Shands personnel, and detailed testing of a sample of charges that were written off to the City Contract Account.

For detailed testing we first used statistics to determine the appropriate sample size and then generated a random sample of inpatient and outpatient transactions from the population of charges that had been written off through the Financial Evaluation Division's (FED's) primary information system. We also judgmentally selected all inpatient and outpatient accounts that had a net total of written off charges in excess of $450,000 and $90,000, respectively. These items were added to those accounts that were randomly selected for testing.

Shands began using its current medical record system in 2013. In addition to the sample described above, we also selected a random sample of records from the old system that were account adjustments dated within the scope of our audit. Such adjustments typically occur as a

result of rejected billings, changes in patient eligibility determinations for Medicaid, or updates related to 3rd party insurance coverage.

We requested and examined the relevant patient files associated with our sample accounts. To assess accuracy we reviewed the financial evaluations that were completed by FED for these patients. To assess completeness we reviewed the supporting documentation for residency and income verification.

Finally, we selected a separate judgmental sample of the records that included an out of county address to perform limited testing on whether or not FED had properly verified Duval county residency for those patients. We selected 17 of the 82 patients who had an address outside of Duval County in the system. We had a sampling of both inpatient and outpatient accounts covering varying distances from Duval County. For these records we reviewed supporting documentation to determine whether or not FED had adequate documentation to support Duval county residency at the time the services were provided.

In addition to the patient accounts, we also selected a random sample of batch accounts for monthly lab work charges for various incarcerated patients. We then used the inmate search feature of the Jacksonville Sheriff's Office website to verify that each patient was incarcerated on the respective date of service.

REPORT FORMAT

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objective. Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that management's objectives are met. An Audit Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

AUDITEE RESPONSES

Responses from the auditee have been inserted after the respective finding and recommendation. We received these responses from Shands, via Jason Hardwick, Director of Patient Experience/Access in a memorandum dated December 7, 2017. The response from the Administration was received from Patrick "Joey" Greive, Treasurer, in a memorandum dated November 9, 2017.

AUDIT CONCLUSIONS

Overall, we determined that Shands was generally operating in compliance with the objectives of the Indigent Care Agreement related to the residency and financial evaluation qualification requirements; however, we did note a few inconsistencies between the Agreement and Shands' policies. Although these inconsistencies need to be addressed, we do not believe that they had a material impact on Shands' compliance with the Agreement.

AUDIT OBJECTIVE

To determine whether or not patients whose bills were charged to the Charity Services Contractual Account qualified per the Agreement between the City and Shands.

*Internal Control Weakness 1 – 1 *No Income Verification for Certain Patients**

The Agreement required FED to defer coverage for all potentially Medicaid eligible patients until staff confirmed that the patient's Medicaid application had been completed and then subsequently denied by Medicaid. As a primary payer, Medicaid was responsible for an eligible patient's cost of service until that patient's Medicaid benefits had been exhausted. Under normal circumstances, Shands received notice that a patient's Medicaid benefits had been exhausted when Medicaid rejected a bill for that reason. The FED policy was to assign the patient to a full coverage rating to be written off to the City Contract Account upon receipt of the rejected bill, without a determination of weekly income or other evaluation for whether or not one of the other six partial-pay ratings would have been more appropriate. This occurred 16 times in our sample of 181 accounts and specifically impacted 16 out of 19 classified as Medicaid Exhaust. The three Medicaid Exhaust accounts that were not an issue had been previously rated. Shands indicated that requiring Medicaid Exhaust patients to provide proof of income would create an undue burden, given that 1) they previously completed a verification process with the State of Florida for Medicaid and 2) the patients had often been discharged by the time FED became aware that they needed additional coverage. However, the income measurements for the Agreement eligibility differ from those in place for Medicaid. Therefore, without an evaluation, Shands would be unable to accurately determine which rating under the Agreement would be most appropriate.

We separately identified another patient who was granted a rating to be written off completely to the City Contract Account without an evaluation of their income, and it was based on their

location in the skilled nursing unit (SNU) and the expectation that all other third party funding sources had been exhausted. However, patient income should also be evaluated for these patients to determine the appropriate rating per the Agreement.

Recommendation to Internal Control Weakness 1 - 1

We recommend that the FED verify patient income in accordance with the current Agreement. However, if Shands believes it is appropriate, it may want to take steps to seek an amendment to the Agreement to create exceptions for Medicaid Exhaust and SNU patients.

Shands Response to Internal Control Weakness 1 – 1

Agree ☒ Disagree ☐ Partially Agree ☐

FED will make every attempt to secure, document and verify patient income in accordance with the current agreement. After all attempts to verify patient income are exhausted, FED will write-off the patient's account to an alternative adjustment in accordance with IRS Code 501r. In accordance with IRS Code 501r the patient is presumptively eligible for Financial Assistance based on the exhaustion of Medicaid benefits.

Internal Control Weakness 1 – 2 *Inconsistent Medicaid Eligibility Determination*

As noted above, the Agreement required FED to defer coverage for all potentially Medicaid eligible patients until staff confirmed that the patient's Medicaid application had been completed and then subsequently denied by Medicaid. To verify whether or not a patient's Medicaid application had been approved, the FED generally relied on search results that staff obtained from the Florida Medicaid Management Information System (FLMMIS); however, the records for 35 of our sample items indicated that the search did not produce any results for Medicaid eligibility. Specifically, the results were that the patient under search was not found in Medicaid's records, thereby indicating that the patient had not completed an application. We noted that 30 of the 35 records were for a family size of one based on the FED definition. Upon inquiry FED explained that they did not consider a family size of one to be potentially Medicaid eligible, and therefore did not require those patients to apply for Medicaid. However, we noted other records in our sample that were a family size of one and also included Medicaid billings. This was possible because the FED used a more restrictive definition for family size than the one that Medicaid used; therefore, someone who qualified to be written off to the City Contract Account as a family size of one might in fact have been eligible for Medicaid at the State level because other relatives could have contributed to a larger family size. Note that income thresholds increase as the family size increases. For patients that would have qualified, certain costs might have been reimbursed by Medicaid instead of being written off to the City Contract Account.

Recommendation to Internal Control Weakness 1 - 2

We recommend that the FED review their Medicaid eligibility determination process and compare it to the state guidelines to determine if there are material inconsistencies in eligibility due to the differences in determining factors for eligibility.

Shands Response to Internal Control Weakness 1 – 2

Agree ☒ Disagree ☐ Partially Agree ☐

FED will require all patients to apply for State of Florida Medicaid to ensure that no opportunity exists in which the account is written-off to Charity, but may have been reimbursed by Medicaid instead.

Finding 1 – 1 *Minimum Attest Accounts Not Properly Supported*

For emergency inpatient and emergency observation services, the contract allowed Shands to rely on an attestation by the patient to determine income, family size, and residency if other required documentation could not be obtained. The FED created a form to document these attestations and the patient or a proxy was required to sign it. We noted inconsistencies with how the FED applied the minimum attestation rating.

- 1 out of 47 minimum attestation patients tested was granted a minimum attestation rating based on an outdated attestation form that did not have an address block on it and, as a result, the patient's residency was not properly verified. As a result we were unable to confirm that the patient was a Duval county resident.
- The records for several accounts with a minimum attestation rating did not include a minimum attestation form at all. Upon inquiry we learned that, in addition to true minimum attestation cases, the minimum attestation rating was used as a "catch-all" for patients who did not otherwise qualify through the normal process of submitting required documentation. FED did not require a minimum attestation form in these cases. Examples are below:
    - Patients who were treated in a skilled nursing unit (SNU).
    - Patients who had exhausted their Medicaid benefits.

Recommendation to Finding 1 – 1

The FED should limit the number of minimum attestation form versions that are being utilized and ensure that an attestation form is completed for every minimum attestation patient, in accordance with the Agreement. Finally, the minimum attestation rating should be reserved for true minimum attestation cases.

Shands Response to Finding 1 – 1

Agree ☒ Disagree ☐ Partially Agree ☐

FED will limit the Minimum Attestation rating to patient encounters that meet the established eligibility criteria for Minimum Attestation. FED team members will be provided training, and additional quality measures will be implemented to ensure compliance.

Finding 1 – 2 *Income Calculation Errors*

One criteria for coverage under the Agreement was that a patient's income must be less than 200% of the base amount established for the Hill-Burton guidelines. During an interview FED staff would typically determine a patient's weekly income by performing calculations that were based on certain required documents that were provided by the patient (e.g., pay check notices from an employer). If the calculated amount fell between 100% and 200% of the Hill-Burton guidelines the patient would be assigned to one of the 6 partial pay ratings that required patients to share part of the cost of care. Although we found that calculations were generally correct, we did note errors for 5 patients out of 180 tested that resulted in incorrect ratings. Specifically:

- The calculation for one patient resulted in a partial pay 2 rating because it included funds from a certificate of deposit redemption that should have been excluded. The correct rating would have been full contract.
- The calculation for 1 patient resulted in a partial pay 4 rating because it excluded a paycheck that should have been included. The correct rating would have been partial pay 5.
- The calculations for two patients incorrectly resulted in a full contract rating instead of a partial pay 1 rating for the first patient and a partial pay 2 rating instead of a full contract rating for the second patient. This was due to an incorrect attestation form being utilized to calculate the ratings. We found out that the attestation forms were incorrect after we questioned how the reported family sizes could have been accurate. In response to our question FED stated that the family sizes were incorrect and provided a different attestation form for each patient, which was the basis for our calculations.
- Although FED staff correctly determined the rating for one patient as partial pay 1, when they entered the rating into the system they incorrectly classified the patient as full contract.

These errors were not detected by the FED's quality control process.

Recommendation to Finding 1 – 2

We recommend that the FED review and update their policy on includable income and how to calculate weekly income to ensure compliance with the Agreement. In addition staff needs to be diligent when entering the ratings to ensure accuracy.

Shands Response to Finding 1 – 2

Agree ☒ Disagree ☐ Partially Agree ☐

FED will review and update policies associated with income documentation and calculations. In addition, FED will provide training for team members to ensure compliance with policies.

Finding 1 – 3 *Billing Account Errors*

For one patient the FED correctly entered the account as qualifying for coverage under the State of Florida Indigent Care plan because the patient did not qualify for coverage under the Agreement; however, when they entered the accounting adjustment they mistakenly applied the $149,099 balance to the City Contract Account instead. FED informed us that the system did not include controls to prevent staff from entering adjustments that differed from the coverages that were entered for an account.

Recommendation to Finding 1 – 3

We recommend that FED perform a cost benefit analysis of adding information system controls or reports that could be run to help ensure accounting adjustments/write-offs are consistent with the coverage. Also, the FED should remove the amount incorrectly applied to the City Contract Account.

Shands Response to Finding 1 – 3

Agree ☒ Disagree ☐ Partially Agree ☐

FED will work with internal Information Technology personnel to create preventative system controls to avoid this occurrence in the future FED will also provide training for team members. FED removed the amount ($149,099.00) incorrectly applied to the City Contract Account on 07/12/17.

Opportunity for Improvement 1 – 1 *Family Size Definition Contradiction*

As part of the income verification process, a patient's family size must be determined because it directly impacts which maximum allowable income threshold will apply for that patient. During our testing we found 19 patients who attested to a family size of one and also attested to living with a relative. Although FED assured us that the patients did qualify as a family size of one, their written procedures included a contradicting provision which stated that a family unit of size one was not possible for someone who was living with a relative. Also, there is some question as to how the family is being defined.

Recommendation to Opportunity for Improvement 1 - 1

We recommend that the FED review and revise the definition of family unit size one as necessary while also reaching out to the City to work on an acceptable definition.

Shands Response to Opportunity for Improvement 1 – 1

Agree ☒ Disagree ☐ Partially Agree ☐

FED will review and update the policy to ensure the policies and practices of FED mirror with regard to the definition of family. As of 04/21/17the revised Family Size Definition is as follows:

•An individual, his/her spouse, birth child or children, adopted child or children to include the unborn child who resides together at the same place of residence in Duval County. The child or children must be age 17 or under to be included in the Family Unit.
• An emancipated minor must provide some form of documented proof to be considered for Financial Assistance as a separate family unit.
• A household that includes more than one family and/or more than one unrelated individual, the poverty guidelines are applied separately to each family and/or unrelated individual and not to the household as a whole.
• A family unit of size one is a related or unrelated individual, that is, a person 18 years or over (other than an inmate of an institution) who is living or not living with any relatives. This individual may be the sole occupant of a housing unit, or may be residing in a housing unit (or group quarters, such as a rooming house, boarding house or ACLF) in which one or more persons also reside in accordance with the afore stated family unit.

Opportunity for Improvement 1 – 2 *Agreement Compliance Monitoring*

Report #693 issued December 21, 2010, disclosed that the City was not monitoring Shands' performance under the Agreement and, in their response, the City agreed to start monitoring the Agreement. We have followed up on this issue twice (Reports #737 and #782) and to date have not seen evidence of reviews being performed. Different administrations have selected various employees to perform this review; however, it does not appear any review has been done based on evidence provided. As part of our testing for this audit we followed up by asking for a description of how the monitoring was being accomplished. Based on the City's reply, the only monitoring that was occurring at the time of our inquiry was a review of patient addresses to verify Duval County residency. Although Duval county residency is one criterion for eligibility, this review did not involve reviewing supporting documentation. We believe that monitoring should be improved to ensure that supporting documentation exists for both residency and income criteria which would be consistent with the City's Treasury Division response associated with Report #782.

Recommendation to Opportunity for Improvement 1 - 2

We recommend that the City enhance their procedures to monitor compliance with the Agreement.

City's Finance Department Response to Opportunity for Improvement 1 –2

Agree ☒ Disagree ☐ Partially Agree ☐

The new process which we agreed upon in the last review of this matter is now in place and proceeding. Charity cost reports have been reviewed for residency and reasonableness for FY 2017. A sample of records have been selected from each monthly report for annual review of income level, lack of insurance and appropriate application of charges to the City grant funding for indigent care. The next step is to send the selected sample to Shands and set up a time for review of income, residency and insurance levels in patient's financial review records. While confirming evidence will not leave the hospital premises, we will note whether or not each file is in compliance with the Indigent Care contract.

We appreciate the assistance and cooperation we received from Shands Jacksonville Medical Center, Inc. throughout the course of this audit.

Respectfully submitted,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor

Audit Performed By:

Brian Parks, CPA, CIA, CGAP
Megan Evans
Jeff Rodda

Exhibit 1

Shands Jacksonville Indigent Care Agreement
Summary of Charity Costs and City Funding

Fiscal Year	Cost per Charity Cost Report		City Appropriation		Amount Funded by Other Sources	% Funded by Other Sources
1/1/82-9/30/82	$ 13,650,869		$ 12,154,185		$ 1,496,684	10.96%
10/1/82-9/30/83	$ 18,588,083		$ 16,705,580		$ 1,882,503	10.13%
10/1/83-9/30/84	$ 21,073,934		$ 18,705,702		$ 2,368,232	11.24%
10/1/84-9/30/85	$ 20,397,684		$ 18,705,580		$ 1,692,104	8.30%
10/1/85-9/30/86	$ 20,114,109		$ 18,580,000		$ 1,534,109	7.63%
10/1/86-9/30/87	$ 19,118,858		$ 18,000,000		$ 1,118,858	5.85%
10/1/87-9/30/88	$ 21,991,869		$ 18,000,000		$ 3,991,869	18.15%
10/1/88-9/30/89	$ 20,777,952		$ 17,483,457		$ 3,294,495	15.86%
10/1/89-9/30/90	$ 23,138,457		$ 17,960,193		$ 5,178,264	22.38%
10/1/90-9/30/91	$ 29,099,036		$ 18,026,035		$ 11,073,001	38.05%
10/1/91-6/30/92 (9 months)	$ 23,904,478		$ 13,500,000		$ 10,404,478	43.53%
7/1/92-6/30/93	$ 34,932,621		$ 18,405,000		$ 16,527,621	47.31%
7/1/93-6/30/94	$ 30,539,744		$ 18,540,000		$ 11,999,744	39.29%
7/1/94-6/30/95	$ 35,500,499		$ 18,540,000		$ 16,960,499	47.78%
7/1/95-6/30/96	$ 36,150,893		$ 18,540,000		$ 17,610,893	48.71%
7/1/96-6/30/97	$ 31,545,779		$ 18,540,000		$ 13,005,779	41.23%
7/1/97-6/30/98	$ 36,245,963		$ 20,430,041		$ 15,815,922	43.63%
7/1/98-6/30/99	$ 30,959,798		$ 18,540,000		$ 12,419,798	40.12%
10/1/99-6/30/00 (9 months)	$ 24,542,250	**(a)**	$ 15,405,000	**(a)**	$ 9,137,250	37.23%
7/1/00-6/30/01	$ 31,709,087		$ 23,540,000		$ 8,169,087	25.76%
7/1/01-6/30/02	$ 29,462,887		$ 23,775,594		$ 5,687,293	19.30%
7/1/02-6/30/03	$ 33,709,979		$ 23,775,594		$ 9,934,385	29.47%
7/1/03-6/30/04	$ 44,199,121		$ 23,775,594		$ 20,423,527	46.21%
7/1/04-6/30/05	$ 46,106,688		$ 23,775,594		$ 22,331,094	48.43%
7/1/05-6/30/06	$ 48,261,851		$ 23,775,594		$ 24,486,257	40.45%
7/1/06-6/30/07	$ 49,717,530		$ 23,775,594		$ 25,941,936	52.18%
7/1/07-6/30/08	$ 60,541,995		$ 23,775,594		$ 36,766,401	60.73%
7/1/08-6/30/09	$ 54,157,541		$ 23,775,594		$ 30,381,947	56.10%
7/1/09-6/30/10	$ 45,886,611		$ 23,775,594		$ 22,111,017	48.19%
7/1/10-6/30/11	$ 50,461,151		$ 23,775,594		$ 26,685,557	52.88%
7/1/11-6/30/12	$ 63,213,530		$ 23,775,594		$ 39,437,936	62.39%
7/1/12-6/30/13	$ 43,898,526		$ 23,775,594		$ 20,122,932	45.84%
7/1/13-6/30/14	$ 56,639,595		$ 26,275,594		$ 30,364,001	53.61%
7/1/14-6/30/15	$ 58,878,852		$ 26,275,594		$ 32,603,258	55.37%
7/1/15-6/30/16	$ 58,718,680		$ 26,275,594		$ 32,443,086	55.25%

(a) The $24,542,250 reflected above is only for the nine month period of 10/1/99 to 6/30/00. A Charity Cost Report was only prepared for nine months as Medicare did not want a report prepared for the entire year. This was due to the fact that for the first three months of the fiscal year, the entity was UMC and for the last nine months, the entity was Shands Jacksonville. The $15,405,000 under the City Appropriation column is the amount of City funding given to Shands for the nine month period rather than the entire fiscal year. The total City appropriation for the FY 2000/01 was $23,540,000.