Audit of Indigent Care Agreement with Shands - #881

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 conducted an audit of compliance with the Indigent Care Agreement between Shands Jacksonville Medical Center, Inc. (Shands) and the City of Jacksonville for the period of July 1, 2021 through June 30, 2022. 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.

The Indigent Care Agreement defines allowable costs and how reimbursable costs associated with indigent care are to be determined. Shands' Financial Evaluation Department (FED) is responsible for evaluating patients' income and residency information to assign each qualified patient a financial rating. Based on a financial rating assigned, all or part of a patient's medical care charges are billed to the Charity Services Contractual Account ("City Contract Account") which is used by Shands to accumulate indigent patient charges.

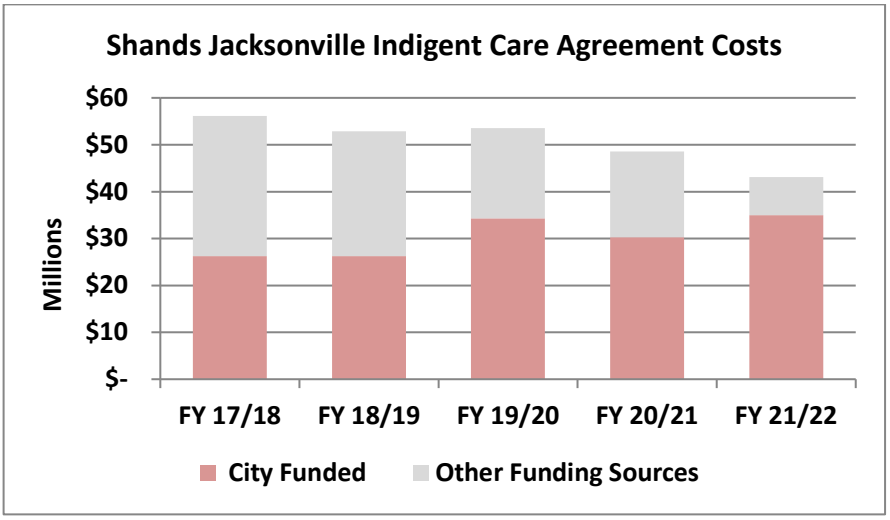
What CAO Found

Overall, we determined that Shands was generally operating in compliance with the terms of the Agreement related to the residency and financial evaluation qualification requirements; however, we did note a few inconsistencies between the Agreement and Shands' policies. Specific issues noted include:

- The City was not monitoring Shands' compliance with the Agreement. This has been an ongoing issue.
- Medical care costs billed to the City Contract Account were not charged based on the patient fee schedules in the Agreement, and since compliance with the Agreement was not being monitored, the City was unaware.
- Shands was not consistently evaluating patients' Medicaid eligibility status in accordance with the Agreement.

What CAO Recommends

We recommend that Shands follow the Agreement with the City by verifying income and Medicaid eligibility in accordance with the Agreement. We also recommend that Shands seek guidance on amendments to the Agreement for policies adopted that are inconsistent with the Agreement. Lasty, the City should monitor Shands compliance with the Agreement.



Council Auditor's Office

Audit of Indigent Care Agreement with Shands

April 18, 2024

Report #881

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EXECUTIVE SUMMARY

AUDIT REPORT #881

EXHIBIT 1

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

April 18, 2024 Report #881

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 conducted an audit of compliance with the Indigent Care Agreement between Shands Jacksonville Medical Center, Inc. ("Shands" formerly known as University Medical Center, Inc.) and the City of Jacksonville for the period of July 1, 2021 through June 30, 2022.

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 with 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 incorporated the Hill-Burton guidelines as the criteria used by Shands to determine eligibility for care as a county indigent. 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.

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, 2021 through June 30, 2022 totaled $43,093,726. The total City contribution for the 2021/22 fiscal year was $35,000,000 and originally authorized by Ordinance 2021-506-E. Of the funding from the City, pursuant to Ordinance 2022-495-E, $26,811,915 was sent to the State of Florida for use in Florida's Medicaid Hospital Program and $8,188,085 was sent directly to Shands. The transferred City funds, along with other State and local funds designated for use in Florida's Medicaid Program were eligible for Federal Financial Participation and attract Federal matching funds to Florida's Medicaid Program. For the $26,811,915 sent to the State of Florida, Shands received back $97,610,418 which was an additional $70,798,503 more in funding than if the funding was provided directly to Shands. 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.

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 Financial Evaluation Department (FED) at Shands hospital is responsible for evaluating patients' income and residency information and assigning each qualified patient a financial rating. Depending on the financial rating assigned, a portion of the patients' medical care charges (up to 100% of the charges) are billed to the Charity Services Contractual Account ("City Contract Account") which is used by Shands to accumulate indigent patient charges. The City's Contribution offsets the charges in that account. A Full Charity rating means that the patient is not responsible for any portion of their medical care costs, and a partial pay rating means that the patient is responsible for a portion of their medical care costs. There are six partial pay ratings.

STATEMENT OF OBJECTIVE

To determine whether patients whose bills were charged to the Charity Services Contractual Account qualified per the Indigent Care Agreement between the City and Shands Jacksonville.

STATEMENT OF SCOPE AND METHODOLOGY

The scope of our audit was July 1, 2021 through June 30, 2022. Our audit consisted of the assessment and documentation of management controls, a review of the laws, rules, and regulations governing indigent care, a review of written policies and operating procedures, discussions with Shands personnel, and detailed testing of a sample of billings that were charged to the City Contract Account.

Using statistical and judgmental sampling, we selected a total of 225 billings charged to the City Contract Account. Of those 225 billings, 200 were related to inpatient, outpatient, and emergency health services, and 25 were related to ambulatory pharmacy prescription costs. Furthermore, of the 225 billings, 185 billings were for health services provided to non-incarcerated patients, and 40 billings were for health services provided to incarcerated patients.

For each billing, we requested and examined patient files and performed the following tests to ensure compliance with the Agreement:

- We verified that the patient's financial rating was assigned based on an interview, and the rating assigned was not expired at the time the patient was serviced.

- We confirmed that the patient attested to providing accurate residency and income information, and then we reviewed the residency and income requirements to determine whether the patient was assigned the proper financial rating.
- We verified that the financial rating assigned to the patient was not used to bill the City Contract Account until after the Financial Evaluation Department determined the patient was eligible for Medicaid or after the Department received a Medicaid eligibility denial letter from the patient.
- We recalculated the amount that should have been billed to the City Contract Account based on the patient fee schedules included in the Agreement, and then reviewed all payments and adjustments made to the City Contract Account to confirm that the account was properly billed.

The Agreement allows for the health services of patients to be fully billed to the City Contract Account without considering the patient's income or residency if the patient is incarcerated at the time of service since this service is a City responsibility. For the 40 billings of health services provided to incarcerated patients, we confirmed that the patient was incarcerated at the time services were provided by searching for the inmate on the Jacksonville Sheriff's Office website. We also confirmed that the total charges of the incarcerated patient's health service tied to the amount billed to the City Contract Account.

Lab charges for incarcerated patients are also fully covered and billed separately to the City Contract Account in bulk billings periodically. We obtained a listing of all lab charges that made up the bulk billings, selected a random sample of those charges, and then performed a similar inmate search on the Jacksonville Sheriff's Office website to verify that each patient was incarcerated on the respective date of the lab service charge.

Lastly, we performed limited testing on the sixteen billings for eight patients that were tied to non-incarcerated patients whose address on file was not in Duval County and the net billings to the City Contract Account was greater than $0. We reviewed supporting documentation to determine whether or not the Financial Evaluation Department had properly verified Duval County residency for those patients. We also confirmed the patient had a Duval County residency at the time services were provided.

Unless specifically stated otherwise, based on our selection methods and testing of transactions and records, we believe that it is reasonable to project our results to the population and ultimately draw our conclusions on those results. Additionally, for proper context we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.

REPORT FORMAT

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objective(s). 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 objectives.

AUDITEE RESPONSES

Responses from the auditee have been inserted after the respective finding and recommendation. We received these responses on behalf of Shands, via Dean Cocchi, VP of Finance & CFO of UF Health Jacksonville, on February 2, 2024 and April 12, 2024. We received these responses on behalf of the City, via Kelli O'Leary, Deputy Chief Administrative Officer for the City, on February 2, 2024.

AUDIT CONCLUSION

Overall, we determined that Shands was generally operating in compliance with the objectives of the Agreement related to the residency and financial evaluation qualification requirements; however, we did note a few inconsistencies between the Agreement and Shands' policies.

AUDIT OBJECTIVE

To determine whether patients whose bills were charged to the Charity Services Contractual Account qualified per the Indigent Care Agreement between the City and Shands Jacksonville.

Internal Control Weakness 1 – Agreement Compliance Monitoring

Report #693 issued December 21, 2010, disclosed that the City was not properly 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 three times (Reports #737, #782, and #804) and to date have not seen evidence of reviews being performed on a consistent basis.

Different administrations have selected various employees to perform this review; however, it does not appear that the monitoring has ever been performed on a consistent basis. During the preliminary and field work period of the audit, we asked the City for a description of how monitoring was being accomplished. Based on the City's reply, there was still no evidence that a monitoring process was in place.

Due to the lack of monitoring, the City was unaware that Shands Jacksonville had been billing the City Contract Account based on revised versions of the patient fee schedules included in the Indigent Agreement and Shands has been using these revised schedules since June 2017. (See Finding 1)

Recommendation to Internal Control Weakness 1

We continue to recommend that the City implement documented monitoring procedures to ensure contract compliance.

City Response to Internal Control Weakness 1

Agree ☒ Disagree ☐ Partially Agree ☐

We agree that at the time of the preliminary fieldwork of this audit and as noted in prior Council Auditor reports, the City was not performing monitoring procedures on a consistent basis. The Finance and Administration Department has since begun quarterly monitoring procedures of the UF Shands Indigent Care Agreement, which we have performed and documented for the quarters ended June 2023 and September 2023.

Finding 1 – Coverage Not Applied using Agreement Patient Fee Schedules

The Agreement includes patient fee schedules that outline the portion of health service costs for which the patient is responsible. Given that the City is the payor of last resort, other eligible sources are used before a charity care patient is responsible for covering their portion of health care costs, which may include co-pays depending on the sliding scale of income and family size. Out of the 225 billings tested, we found 27 (12%) health service billings that were charged to the City Contract Account, but were not charged based on the patient fee schedules in the Agreement. The total amount overcharged to the Agreement for these 27 health service billings was $26,734. After reviewing Shands' written policies and procedures, we found that Shands had been using revised versions of the patient fee schedules since June 2017.

The patient fee schedules were revised mainly to ensure compliance with changes to the Internal Service Revenue (IRS) Code related to charity care programs. However, the Agreement requires both parties to negotiate any amendments in the event there are substantial changes in circumstances or conditions, but the revised versions of the patient fee schedules were not

discussed with the City prior to implementing. Furthermore, another option could have been to charge the difference to a different charity account.

Recommendation to Finding 1

We recommend Shands charge the difference of what is allowable to be charged to the City's charity account versus what can be charged to the patient based on IRS Code to a different charity account. Otherwise, Shands would need to pursue a contract amendment with the City.

Shands Response to Finding 1

Agree ☒ Disagree ☐ Partially Agree ☐

In July 2016, pursuant to IRS 501(r) requirements for Tax-exempt hospitals to establish and widely publicize a written Financial Assistance Policy (FAP) that outlines the eligibility criteria and assistance available to patients who cannot afford to pay for their medical care, UF Health Jacksonville established it's FAP to mirror the current City of Jacksonville (COJ) Indigent Care Contract with a 6-level part pay schedule for the determination of patient responsibility. Under IRS 501(r), tax-exempt hospitals are required to limit the amounts they charge for emergency or other medically necessary care to individuals eligible for financial assistance. The regulation specifically states that these charges should not exceed the amounts generally billed (AGB) to individuals who have insurance covering such care. The purpose of this provision is to ensure that individuals eligible for financial assistance are not charged more than what the hospital typically receives from insurance companies for the same services. UF Health Jacksonville has defined AGB as its annual average Medicare reimbursement received as a percentage of billed charges derived from Medicare's Provider Statistic & Reimbursement Report (PS&R). The PS&R is provider-specific annual report which summarizes Medicare charges and reimbursement. To ensure consistency in patient responsibility amounts across both COJ City Contract and FAP patients, UF Health simultaneously changed the COJ City contract patient responsibility formulary from a straight percentage of charges within each part pay responsibility code (as currently stated in Schedule D of the indigent care contract), to a percentage of AGB multiplied by billed charges. Once again, in making this change UF Health Jacksonville accomplished the following: (1) compliance with IRS 501(r) and maintenance of it's tax-exempt status; (2) establishment of a standard patient responsibility determination process between COJ Contract and FAP patients, lessening the administrative burden on current UF Health Jacksonville Financial Evaluation Department (FED) staff; and (3) equity between COJ Contract and FAP patient responsibility amounts for the same services provided. Based on the reasoning stated above, UF Health Jacksonville will pursue a contract amendment with the COJ to update Schedule D to reflect current practice.

Finding 2 – Medicaid Exhaust Patients Being Automatically Qualified

Although a patient may qualify for Medicaid, benefits can eventually exhaust. These patients are referred to as Medicaid Exhaust. During our current audit, we identified 3 patients out of the 185 billings (1.6%) related to non-incarcerated patients' health services tested that were Medicaid Exhaust. All 3 patients were classified as outpatients and were not emergency room minimum

attestations. They each had their health service charges totaling a combined $16,672 billed to the City Contract Account without an evaluation of income after their Medicaid benefit stopped covering costs. This was consistent with Shands' policy to not evaluate these patients. Shands' reasoning provided during previous audits was that requiring Medicaid Exhaust patients to provide proof of income would create an undue burden given that the patient previously completed a verification process with the State of Florida for Medicaid, and it was presumed that if they qualified for Medicaid they would qualify under the Agreement. Additionally, the patients had often been discharged by the time the Department became aware that they needed additional coverage.

However, as we noted in our prior audit, income eligibility requirements for the Agreement differ from those in place for Medicaid in some special instances. Therefore, it is not possible to assume a Medicaid Exhaust patient would automatically qualify for the eligibility under the Agreement.

Recommendation to Finding 2

Consistent with the prior audit, we recommend that the Financial Evaluation Department verify patient income in accordance with the Agreement for all patients charged to the City Contract Account. If Shands believes it is appropriate, they should take steps to seek an amendment to the Agreement to create exceptions to the income verification for Medicaid Exhaust patients. Alternatively, Shands could charge these patients to a different Charity Account to avoid needing to change the contract.

Auditee Response to Finding 2

Agree ☒ Disagree ☐ Partially Agree ☐

Effective immediately, UF Health Jacksonville will change it's charity account assignment for Medicaid Exhaust patients to Financial Assistance Policy (FAP).

Finding 3 – Contract Compliance Issues Related to Medicaid Eligibility

In accordance with the Agreement, Shands is required to make all reasonable efforts to determine if individuals are eligible for other governmental or third-party payors (e.g., Medicaid, Medicare, private insurance). The Agreement also requires patient coverage to be deferred for all potential Medicaid eligible clients until a denial letter is provided by Medicaid. When we reviewed the patient files for evidence of a Medicaid eligibility search, we found that Shands was not requiring denial letters prior to billing the City Contract Account for all patients.

Specifically, we found that of the 123 billings related to health services for patients that went through the Financial Evaluation Process (i.e., excludes incarcerated, Minimum Attestation, and Medicaid Exhaust), we found that 9 (or 7.3%) patients had their health services billed to the City Contract Account without a Medicaid denial letter on file. We asked the Financial Evaluation Department why these patients were not required to have a Medicaid denial letter on file prior to their health services being billed to the City Contract Account. It was explained to us that the Financial Evaluation Department provided a limited 60-day rating, and the patients were instructed

to apply for Medicaid and provide a denial letter in order to extend their rating. However, during the 60 days, the patient was allowed to utilize their coverage and have services charged to the City Charity Account. We found no provision in the Agreement that allows for a limited rating.

Recommendation to Finding 3

We recommend that Shands verify Medicaid eligibility for all potentially eligible patients prior to granting eligibility as required by the Agreement.

Auditee Response to Finding 3

Agree ☒ Disagree ☐ Partially Agree ☐

Pursuant to the COVID-19 Public Health Emergency (PHE), as a requirement to receive additional funding from the federal government, Florida provided continuous Medicaid coverage and held on the disenrollment of ineligible recipients. Medicaid eligibility in Florida is determined either by the Department of Children and Families (DCF) or the Social Security Administration (for SSI recipients) while the Agency for Health Care Administration (AHCA) administers the Medicaid Program. On May 11, 2023, with the expiration of the PHE, the Medicaid program has reinstated the standard eligibility criteria requiring individuals who qualified for Medicaid under emergency provision to meet the regular eligibility criteria to maintain coverage. This has resulted in a significant backlog of eligibility determination by DCF. UF Health Jacksonville alone has experienced a 45% increase in patients with "pending Medicaid" status for the six-month period ended December 31, 2023 as compared to December 31, 2022. Based on the current turnaround times associated with Medicaid eligibility, UF Health Jacksonville will pursue a contract amendment with the City based on the following practice: Upon successful verification of: (1) No Medicaid coverage; (2) Proof of Duval County residency; and (3) qualifying income level, a patient would be deemed eligible for City Contract coverage for the subsequent 90-day period, during which time, the patient must file for Medicaid and provide the letter of denied coverage to the UF Health Jacksonville Financial Evaluation Department (FED). Once the Medicaid denial letter is provided to FED, the patient's City Contract eligibility/coverage will continue for the subsequent 9-month period (equaling 12 months of coverage). If the patient fails to provide the Medicaid denial letter within the 90-day period, City Contract coverage will expire at the end of the 90-day period.

SUPPLEMENTAL ISSUE

The item below was outside the scope of our audit but came to our attention while we were conducting the audit.

Supplemental Finding – Costs Allocated in City Charity Cost Report

During the wrap-up phase of the audit, we learned that the method used to report costs allocated to the Indigent Care Agreement in the City Charity Cost Report included reporting the total charges of a qualified patient's health service even if only a portion of the charges were allocated to the

City Charity Account. This means the City Charity Cost Report included portions of charges that were paid by a third party (e.g., Medicaid). This reporting method appeared to have been implemented during the fiscal year ending June 30, 2020. Prior to this, the costs allocated to the Indigent Care Agreement reported in the City Charity Cost Report were determined using only the portion of the health service costs charged (written-off) to the City Charity Account per the general ledger. By reporting the total charges instead of only the portion charged to the City Charity Account, the costs allocated to the City Indigent Care Agreement became overstated and the cost report did not accurately depict actual costs attributable to the Indigent Care Agreement.

In discussing this issue with staff of Shands, they explained that there are also other costs (e.g., physician costs) not currently included in the City Charity Cost Report that qualify to be covered by the Indigent Care Agreement. Based on the information provided we would agree that it is likely that any overstatement would be offset by the unreported qualified costs.

Recommendation to Supplemental Finding

We recommend that Shands work to find a way, consistent with the Indigent Care Agreement, to report allocated costs more accurately to ensure that the City is able to understand the true cost of services provided by Shands.

Auditee Response to Supplemental Finding

Agree ☒ Disagree ☐ Partially Agree ☐

Shand Jacksonville Medical Center, Inc. has reviewed its current reporting methodology and has incorporated the reduction of all non-City of Jacksonville (COJ) funding payments received to more accurately reflect net annual charity care cost incurred.

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

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor

Audit Performed By:
Brian Parks, CPA, CIA
Alexandria Lee, CPA
Charles Lee

Exhibit A

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

Fiscal Year	City Charity Account Costs per Charity Cost Report		City Appropriation for Charity Care Costs		City Charity Care Costs Covered By Other Sources	% Directly Funded by City
1/1/82-9/30/82	$ 13,650,869		$ 12,154,185		$ 1,496,684	89.04%
10/1/82-9/30/83	$ 18,588,083		$ 16,705,580		$ 1,882,503	89.87%
10/1/83-9/30/84	$ 21,073,934		$ 18,705,702		$ 2,368,232	88.76%
10/1/84-9/30/85	$ 20,397,684		$ 18,705,580		$ 1,692,104	91.70%
10/1/85-9/30/86	$ 20,114,109		$ 18,580,000		$ 1,534,109	92.37%
10/1/86-9/30/87	$ 19,118,858		$ 18,000,000		$ 1,118,858	94.15%
10/1/87-9/30/88	$ 21,991,869		$ 18,000,000		$ 3,991,869	81.85%
10/1/88-9/30/89	$ 20,777,952		$ 17,483,457		$ 3,294,495	84.14%
10/1/89-9/30/90	$ 23,138,457		$ 17,960,193		$ 5,178,264	77.62%
10/1/90-9/30/91	$ 29,099,036		$ 18,026,035		$ 11,073,001	61.95%
10/1/91-6/30/92 (9 months)	$ 23,904,478		$ 13,500,000		$ 10,404,478	56.47%
7/1/92-6/30/93	$ 34,932,621		$ 18,405,000		$ 16,527,621	52.69%
7/1/93-6/30/94	$ 30,539,744		$ 18,540,000		$ 11,999,744	60.71%
7/1/94-6/30/95	$ 35,500,499		$ 18,540,000		$ 16,960,499	52.22%
7/1/95-6/30/96	$ 36,150,893		$ 18,540,000		$ 17,610,893	51.29%
7/1/96-6/30/97	$ 31,545,779		$ 18,540,000		$ 13,005,779	58.77%
7/1/97-6/30/98	$ 36,245,963		$ 20,430,041		$ 15,815,922	56.37%
7/1/98-6/30/99	$ 30,959,798		$ 18,540,000		$ 12,419,798	59.88%
10/1/99-6/30/00 (9 months)	$ 24,542,250	**(A)**	$ 15,405,000	**(A)**	$ 9,137,250	62.77%
7/1/00-6/30/01	$ 31,709,087		$ 23,540,000		$ 8,169,087	74.24%
7/1/01-6/30/02	$ 29,462,887		$ 23,775,594		$ 5,687,293	80.70%
7/1/02-6/30/03	$ 33,709,979		$ 23,775,594		$ 9,934,385	70.53%
7/1/03-6/30/04	$ 44,199,121		$ 23,775,594		$ 20,423,527	53.79%
7/1/04-6/30/05	$ 46,106,688		$ 23,775,594		$ 22,331,094	51.57%
7/1/05-6/30/06	$ 48,261,851		$ 23,775,594		$ 24,486,257	49.26%
7/1/06-6/30/07	$ 49,717,530		$ 23,775,594		$ 25,941,936	47.82%
7/1/07-6/30/08	$ 60,541,995		$ 23,775,594		$ 36,766,401	39.27%
7/1/08-6/30/09	$ 54,157,541		$ 23,775,594		$ 30,381,947	43.90%
7/1/09-6/30/10	$ 45,886,611		$ 23,775,594		$ 22,111,017	51.81%
7/1/10-6/30/11	$ 50,461,151		$ 23,775,594		$ 26,685,557	47.12%
7/1/11-6/30/12	$ 63,213,530		$ 23,775,594		$ 39,437,936	37.61%
7/1/12-6/30/13	$ 43,898,526		$ 23,775,594		$ 20,122,932	54.16%
7/1/13-6/30/14	$ 56,639,595		$ 26,275,594		$ 30,364,001	46.39%
7/1/14-6/30/15	$ 58,878,852		$ 26,275,594		$ 32,603,258	44.63%
7/1/15-6/30/16	$ 58,718,680		$ 26,275,594		$ 32,443,086	44.75%
7/1/16-6/30/17	$ 61,355,565		$ 26,275,594		$ 35,079,971	42.83%
7/1/17-6/30/18	$ 56,159,781		$ 26,275,594		$ 29,884,187	46.79%
7/1/18-6/30/19	$ 52,856,848		$ 26,275,594		$ 26,581,254	49.71%
7/1/19-6/30/20	$ 53,527,672	**(C)**	$ 34,275,594	**(B)**	$ 19,252,078	64.03%
7/1/20-6/30/21	$ 48,555,943		$ 30,275,594		$ 18,280,349	62.35%
7/1/21-6/30/22	$ 43,093,726		$ 35,000,000		$ 8,093,726	81.22%

(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 1999/2000 was $20,540,000.

(B) This includes the one-time additional $8 million payment.

(C) Starting in fiscal year ending June 30, 2020, Shands changed their method for reporting City Charity Account costs. See Supplemental Finding on Page 8 of the Report.

Overall Note - The above table only includes indigent care contributions and does not include the $75 million budgeted from FY 2018/19 through FY 2021/22 for Capital Improvements to City owned hospital facilities. This is part of an overall six-year plan for $120 million in funding that was increased to $140 million as part of the FY 2023/24 budget.