

AGENDA

CITRUS COUNTY HOSPITAL BOARD OF TRUSTEES MEETING REGULAR MEETING

CONFERENCE ROOM
123 N Apopka Ave Inverness, FL 34450

Monday, April 22nd, 2024, at 6:00 p.m.

Welcome

(1) **Agenda**

Mission: Citrus County Hospital Board of Trustees (CCHB) consistently strives to ensure Citrus County citizens have access to safe quality health care while maintaining fiscal integrity.

- Call to Order

(2) **Published Meeting Legal Notice**

(3) **Quorum Present**

(4) **Attendance:**

Dr. Mark Fallows

Chairman

Allen Bartell

Vice-Chairman/Secretary/Treasurer

Dr. Jeffrey Wallis

Trustee

Rick Harper

Trustee

William Grant CCHB General Counsel

Richard Powell Richard Powell (CCHB CPA)

Judy Dunn (CCHB Administrative Assistant)

Kaylee Flaherty (CCHB Administrative Assistant)

(5) **Public Comment (3 min per individual/5 min per group)**

(6) **Approval of minutes from:**

- March 25th, 2024, Regular Meeting

(7) **Finance Committee Report**

- Finance Committee.

a. Approval of the Finance Report for March 2024.

b. Approval of the Citrus County Hospital Board Invoices for March 2024.

(8) Legal

(9) Unfinished Business

- Citrus County Community Charitable Foundation Update.
- Doctor's Free Clinic Update.

(10) New Business

(11)

(12) Trustee Comments

- Fallows
- Bartell
- Wallis
- Harper

(13) Other

(14) Adjournment.

AFFP

0329 FCRN MTGS 2ND QRT 2024

Affidavit of Publication

STATE OF FLORIDA } SS
COUNTY OF CITRUS }

Before the undersigned authority personally appeared Jeanne Ethridge, who on oath says that she is a Legal Advertising Representative of the Citrus County Chronicle, a daily newspaper published at 1624 N Meadowcrest Blvd, Crystal River, FL in Citrus County, Florida; that the attached copy of advertisement, being a legal notice in the matter of 0329 FCRN MTGS 2ND QRT 2024, was published in said newspaper by print in the issues of March 29, 2024 or by publication on the newspaper's website, if authorized, on March 29, 2024.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

0329 FCRN MTGS 2ND QRT 2024

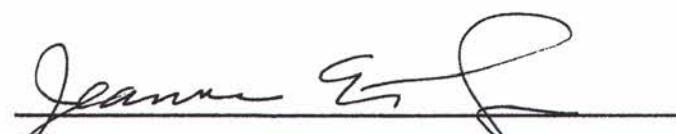
NOTICE

The Citrus County Hospital Board shall meet on Monday, April 22, 2024, Monday, May 13, 2024 and Monday, June 10, 2024 at 6:00 p.m. in the Conference Room of the Citrus County Hospital Board office located at 121 N Apopka Avenue, Inverness, FL 34450. The Citrus County Hospital Board office is located within the building of Grant Law Partners. The following will be discussed:

- Approval of Minutes.
- Citrus County Hospital Board Finance Report.
- CCHB Legal.
- Other.

This notice informs and notifies the public that member(s) of the Citrus County Community Charitable Foundation will be in attendance at the Citrus County Hospital Board meetings. The Citrus County Community Charitable Foundation will not vote or conduct business but may actively participate in the discussion. Copies of the Agenda are available by calling the Citrus County Hospital Board at 352-341-2250. Any person wishing to appeal any decision made by this Board, with respect to any matter considered at such meeting, must ensure that a verbatim record of the proceedings is made, which record must include the testimony and evidence upon which the appeal is to be based. Persons who require special accommodations under the American with Disabilities should contact the Citrus County Hospital Board Office, 121 N. Apopka Ave., Inverness, Florida, 34450 (352) 341-2250.

Published March 29, 2024



Affiant

Sworn to and subscribed before me this 29th day of March 2024, by Jeanne Ethridge who is personally known to me.



Maria A. Parks, Notary Public 4/20/2025

MARIA A. PARKS
Commission # HH 099773
Expires April 20, 2025
Bonded Thru Budget Notary Services

Publisher's Fee: \$ 19.60
50001133 50087656

Judy Dunn, Adm. Asst.
CITRUS COUNTY HOSPITAL BOARD
P O BOX 1030
INVERNESS, FL 34451

MINUTES OF
A REGULAR MEETING OF THE
CITRUS COUNTY HOSPITAL BOARD

MARCH 25TH, 2024 AT 6:00 P.M.

(1) CALL TO ORDER

A regular meeting of the Citrus County Hospital Board of Trustees was held Monday, **March 25, 2024**, in the Conference Room at 123 N. Apopka Avenue, Inverness, Florida 34450. Chairman Dr. Mark Fallows called the meeting to order at 6:00 P.M.

(2) PUBLISHED MEETING LEGAL NOTICE

(Agenda & Published Legal notice Copies On File)

(3) QUORUM PRESENT

(4) ATTENDANCE

Board Members Present:

Dr. Mark Fallows (Chairman)
Allan Bartell (Vice-Chairman/Secretary/Treasurer)
Dr. Jeffrey Wallis (Trustee)

Board Members Not Present

Rick Harper (Trustee)

Also in attendance:

William Grant, Esq. (CCHB General Counsel)
Richard Powell (CCHB CPA)
Judy Dunn (CCHB Administrative Assistant)
Kaylee Flaherty (CCHB Administrative Assistant)

Members of the Public:

Mike Tringali (CCCCF & YMCA)
Crystal Barton, Executive Director (CCCCF)
Gerry Mulligan (YMCA)
Christopher Knife (College of Central Florida Foundation)
James Henningsen (College of Central Florida Foundation)
Karla Poulos (Doctor's Free Clinic)

(5) PUBLIC COMMENT

Gerry Mulligan requested the CCHB to join in the fundraising of a YMCA location in Inverness, FL. Mr. Mulligan stated the YMCA hosts many programs for the community including childcare, summer programs for children, along with healthcare services for seniors and community members including exercise programs, nutrition, and support groups. HCA approached the YMCA board to build an Inverness location that will include childcare for the hospital employees. Mr. Mulligan asked the CCHB to consider being a major financial partner and supporter for a new Inverness YMCA location.

Dr. Wallis stated that he believes this project is admirable for the county and thinks the YMCA is deserving of the support. As a CCHB Trustee, he would like the YMCA to broaden their requests for financial support throughout the community and not focus only on 2 or 3 foundations to contribute. Dr. Wallis stated he would prefer withholding support or consideration until the Investment policy is approved by the CCHB.

(6) APPROVAL OF MINUTES

MOTION by Dr. Wallis to accept the Minutes as presented, second by Mr. Bartell. No further discussion, the Motion passed unanimously, 3 -0.

(7) FINANCE COMMITTEE REPORT

Richard Powell presented the February 2024 Finance Reports.

Discussion ensued regarding the Finance Reports.

MOTION by Mr. Bartell to accept Finance Reports for February 2024 as presented, second by Dr. Wallis. No further discussion, the Motion passed unanimously, 3 -0.

Richard Powell presented the February 2024 CCHB invoices. The invoices are as follows:

- Citrus Real Estate Investments 1, LLC for April rent in the amount of \$400.00.
- Powell Consulting for services 2/20/24-3/18/24 in the amount of \$3750.00.
- Nature Coast Web Design in the amount of \$1275.00.
- Shepard, Smith, Kohlmyer & Hand in the amount of \$4830.00.
- Doctors' Free Clinic in the amount of \$20,000.00.
- College of Central Florida Foundation in the amount of \$5,000,000.00. (LINE ACT-matching SOF funds)
- Regions bank credit charges in the amount of \$179.98.

MOTION by Dr. Wallis to approve payment of CCHB invoices for Rent, Powell Consulting, Nature Coast, Shepard Smith, and Regions Bank, second by Mr. Bartell. No further discussion, the Motion passed unanimously, 3-0.

Payments for Doctors' Free Clinic and Central Florida College Foundation were previously approved at February 20th, 2024, meeting.

Dr. Wallis identified a conflict of interest and did not participate in the vote or discussion in the previous meeting or any meeting involving the Doctors' Free Clinic.

(8) LEGAL

Per Mr. Harper's request at the previous meeting, Attorney Grant presented the list of checks CCHB donated to The Veterans Village. The total amount was 2.6 million and Veterans Village returned 2.1 million. Richard Powell will have a more detailed report to present at the next CCHB meeting in April 2024.

Attorney Grant supplied a letter from the Salvation Army thanking the Board for their contribution.

A Notice to Owner was presented for HCA upgrades. Attorney Grant said he performed a walkthrough, and the upgrades are underway and will continue to be monitored.

Per State Audit findings, new engagement agreements were executed for Karen Schapira PLLC, Baker Donelson, and Shepard, Smith, Kohlmyer & Hand.

Attorney Grant reviewed a Memo from Karen Schapira. Nothing substantial has changed and the case is back in the Division of Administrative Hearings for consideration.

(9) UNFINISHED BUSINESS

College of Central Florida Foundation

Mr. Bartell asked James Henningsen when the nursing program with LINE Act funds would begin. Dr. Henningsen stated the program has already begun and students may join the program currently. Dr. Henningsen stated seats are available, scholarships are available, and CF has the #1 nursing program in the state. Dr. Wallis asked about undistributed funds. Dr. Henningsen stated they do not have an amount as of yet for the matched funds.

Citrus County Community Charitable Foundation

Executive Director, Crystal Barton informed the Board that the CCCCF grant cycle will close April 9th. The grant committee meeting will be April 11-12th and grants will be decided April 25th. CCCCF will be sponsoring a luncheon for PACE and the Board members will be extended an invitation and more information will be provided to the trustees.

Doctors' Free Clinic

Dr. Wallis said the clinic is doing well and staying busy.

(10) NEW BUSINESS

The CCHB quarterly meetings are set on:

- April 22, 2024
- May 13, 2024
- June 10, 2024

(11) TRUSTEE COMMENTS

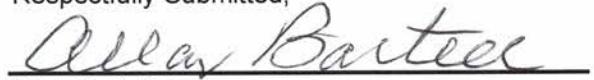
None.

(12) OTHER

(13) ADJOURNMENT

MOTION by Mr. Bartell, second by Dr. Wallis to adjourn the meeting. The motion passed unanimously, 3-0.

Respectfully Submitted,


Allan Bartell
Secretary/ Treasurer

1. March 25, 2024, Agenda.
2. Proof of Publication of Legal Notice.
3. Minutes from February 20, 2024.
4. Finance Reports for February 2024.
5. List of Invoices for Approval for February 2024.
6. Veterans Village list of checks donated.
7. Notice to Owner.
8. Karen Schapira PLLC Memo 3.24.25.
9. YMCA presentation packet.

CITRUS COUNTY HOSPITAL BOARD
BALANCE SHEET
AS OF MARCH 31, 2024

	END OF MONTH
ASSETS	
Cash- Operating	\$ 3,538,536
Cash- Escrow Funds	6,648,792
Investments- Raymond James	2,253,728
Cash Savings- Veterans Village	-
Rent Deposit	1,500
TOTAL ASSETS	\$ 12,442,556
LIABILITIES	
Accounts Payable	\$ -
Payroll Liabilities	-
CCCCF Escrow Interest	-
Restricted - CMHF Expenses Payable	-
TOTAL LIABILITIES	-
FUND BALANCE	
Beginning of Year	17,261,488
Current Year Revenues Over (Under) Expenditures	(4,818,932)
Total Fund Balance	12,442,556
TOTAL LIABILITIES AND FUND BALANCE	\$ 12,442,556

CITRUS COUNTY HOSPITAL BOARD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2024

	YEAR TO DATE	YEAR-TO-DATE BUDGET	POS/(NEG) VARIANCE	2023/24 BUDGET
REVENUES				
Ad valorem:				
Delinquent distributions	\$ 295	\$ -	\$ 295	\$ -
Excess fees		-	-	-
Investment earnings	406,537	200,000	206,537	400,000
Miscellaneous income	207	-	207	-
TOTAL REVENUES	407,039	200,000	207,039	400,000
EXPENDITURES				
Personnel Expenditures				
Salaries	71,710	80,250	8,540	160,500
Employer social security tax	7,850	6,139	(1,711)	12,278
State unemployment tax		-	-	-
Health insurance	36,907	4,585	(32,322)	9,170
Employer FRS contribution	10,268	9,500	(768)	19,000
ADP fees	1,388	1,975	587	3,950
Total Personnel Expenditures	128,123	102,449	(25,674)	204,898
Administrative Expenditures				
Tax Collector commissions		-	-	-
Legal services- CCHB	5,180	5,000	(180)	10,000
Legal services- FRC issues	15,488	12,500	(2,988)	25,000
Transcription services		-	-	-
Audit fees		5,150	5,150	10,300
Audit fees - lease transactions		3,750	3,750	7,500
Accounting and website services	20,295	27,500	7,205	55,000
Consulting fees- Auditor General operations audit	-	1,500	1,500	3,000
Consulting fees- Funding needs study	-	-	-	-
Other professional services		8,500	8,500	17,000
Bank fees	1,255	100	(1,155)	200
Membership fees		150	150	300
Office supplies, equipment and maintainance	1,395	1,500	105	3,000
Telephone and internet	1,637	2,000	363	4,000
Printing and copying	609	200	(409)	400
Postage, Shipping, Delivery	544	200	(344)	400
Rent	2,400	2,500	100	5,000
Travel, conferences and education		400	400	800
Insurance	29,043	15,000	(14,043)	30,000
Advertising		150	150	300
Miscellaneous expense	2	1,000	998	2,000
Total Administrative Expenditures	77,848	87,100	9,252	174,200
Other Expenditures				
Contribution to College of Central Fla. Foundation	5,000,000	5,000,000	-	5,000,000
Contribution to Doctors' Free Clinic	20,000	-	(20,000)	-
Contribution to Mid Florida Homeless Coalition		-	-	-
TOTAL EXPENDITURES	5,225,971	189,549	(16,422)	5,379,098
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,818,932)	10,451	(4,829,383)	(4,979,098)
OTHER SOURCES (USES)				
Transfer from Savings		-	-	-
Reserve for preservation of CCHB assets (Ch. 2014-254, Laws of Florida)	5,820,902	5,820,902	-	5,820,902
EXCESS OF REVENUES AND OTHER USES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 1,001,970	\$ 5,831,353	\$ (4,829,353)	\$ 841,804

CITRUS COUNTY HOSPITAL BOARD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACCUMULATION OF MONTHLY AMOUNTS TO ARRIVE AT YEARLY AMOUNTS

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	YEAR TO DATE	2023/24 BUDGET
REVENUES														
Ad valorem:														
Delinquent distributions														
Excess fees	62,648	67,884	\$ 32	\$ 263	\$ 65,929	\$ 72,076	\$ 69,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295	\$ -
Investment earnings													406,537	400,000
Legal fees- reimbursements													-	-
Indemnity Refund CMS													160,500	12,278
Miscellaneous income	207												-	-
TOTAL REVENUES	62,855	67,884			68,703	66,192	72,076	69,329					407,039	400,000
EXPENDITURES														
Personnel Expenditures														
Salaries	8,740	11,952	12,974	12,677	12,671	12,686	12,671	12,671	12,671	12,671	12,671	12,671	141,710	160,500
Employer social security tax	669	919	996	981	981	971	971	971	971	971	971	971	7,850	12,278
Employer medicare tax													-	-
State unemployment tax													36,907	9,170
Health Insurance	583	34	34	34	34	30,618	5,604	1,707	1,707	1,707	1,707	1,707	10,268	19,000
Employee FRS contribution	1,126	1,552	1,708	1,707	1,707	2,488	2,488	346	346	346	346	346	1,388	3,950
ADP fees	215	202	175	215	215	175	175	175	175	175	175	175	-	-
Total Personnel Expenditures	11,333	14,659			15,887		15,617	48,485		22,085			128,123	204,898
Administrative Expenditures														
Tax Collector commissions	350	4,350	480										5,180	10,000
Legal services-CCHB	585												15,488	25,000
Legal services-FRC issues													-	-
Transcription services													-	-
Audit fees													20,295	55,000
Audit fees - lease transactions													-	-
Consulting and website services													3,000	3,000
Consulting fees- Auditor General operations audit	5,520	3,600	1,050										1,255	200
Other vprofessionals services													300	300
Bank fees													1,395	4,000
Membership fees	5600	110	229	110	1	4	4	4	4	4	4	4	1,637	400
Office supplies, equipment and maintenance													609	400
Telephone and internet													544	400
Printing and copying	415	123	133	133	133	956	956	354	354	400	400	400	2,400	5,000
Postage, shipping, delivery	92	517											800	800
Rent	400	400	400	400	400	400	400	400	400	400	400	400	29,043	30,000
Travel, conferences and education	27,731	1,312											-	-
Advertising													2	2,000
Miscellaneous expense													-	-
Total Administrative Expenditures	35,203	11,791	2,174	4,797	2,120	5	11,858						77,848	174,200
Other Expenditures														
Contribution to College of Central Florida														
Contribution to Doctors' Free Clinic														
TOTAL EXPENDITURES	46,536	26,450	18,081	20,471	60,510	5,053,943							5,225,971	5,379,098
EXCESS OF REVENUES OVER (UNDER)														
EXPENDITURES														
OTHER SOURCES														
Reserve for preservation of CCHB assets (Ch. 2014-254, Laws of Florida)	16,319	41,434	50,642	45,721	11,566	(4,984,614)							(4,616,832)	(4,979,098)
EXCESS OF REVENUES AND OTHER USES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 5,341,984	\$ 5,367,099	\$ 5,376,307	\$ 5,371,386	\$ 341,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,733	\$ 841,804

CITRUS COUNTY HOSPITAL BOARD
INVOICES FOR APPROVAL
APRIL 24, 2024

VENDOR	DESCRIPTION	AMOUNT	CCHB	FRC
CCHB PAYMENTS:				
CITRUS REAL ESTATE INVESTMENTS I,LLC	RENT MAY,2024	\$ 400.00	\$ 400.00	\$ -
POWELL CONSULTING	SERVICES 3/19/2024- 4/15/2024	6,000.00	6,000.00	-
KAREN B. SHAPIRA, PLLC	SERVICES FOR MARCH 2024	3,735.00		3,735.00
REGIONS BANK CREDIT CARD (DRAFTED)	SUPPLIES	679.98	679.98	-
STERICYCLE	SHREDDING	121.81	121.81	-
PMG FLORIDA (DRAFTED)	LEGAL AD	19.60	19.60	-
		<hr/>	<hr/>	<hr/>
		\$ 10,814.98	\$ 7,079.98	\$ 3,735.00

* PAID BY DRAFT

PAYROLL FOR MARCH, 2024

WILLIAM GRANT	MONTHLY	\$ 8,000.00
JUDY DUNN	MONTHLY	4,583.33
KAYLEE FLAHERTY	4.50 HOURS	112.50
HEALTH INSURANCE	MARCH-MAY 2024	5,603.18

APPROVED :

DATE:

MARCH, 2024		
REGIONS CHECKING	\$	3,538,535.83
RAYMOND JAMES INVESTMENTS		2,253,728.05
JP MORGAN INDEMNITY		6,648,791.44
	<hr/>	<hr/>
	\$	12,441,055.32

Invoice

POWELL CONSULTING
1359 SW MAIN BLVD
LAKE CITY, FL 32025
386-365-4906

Date: 04/15/2024
Invoice No.: 10108
Due Date: 05/15/2024

Bill To:
CITRUS COUNTY HOSPITAL BOARD
P.O. BOX 1030
INVERNESS, FL 34451

Hrs	Item	Description	Unit Price	Total
		Accounting services for the period March 19, 2024, thru April 15, 2024 as follows; all services performed by RCP:		
1	03/19/2024	Bookkeeping	\$150.00	\$150.00
1	03/21/2024	Research Veterans Village finances	\$150.00	\$150.00
4.5	03/25/2024	Prepare for and attend meeting	\$150.00	\$675.00
2.5	03/27/2024	Prepare payroll and reports	\$150.00	\$375.00
4.5	03/28/2024	Prepare fiscal year closeout for annual audit	\$150.00	\$675.00
4	03/29/2024	Fiscal year closeout	\$150.00	\$600.00
4	03/30/2024	Fiscal year closeout; prepare for audit	\$150.00	\$600.00
4	04/02/2024	Annalize Veterans Village spreadsheet	\$150.00	\$600.00
2	04/05/2024	Work on recap of Veterans Village transactions	\$150.00	\$300.00
3	04/05/2024	Prepare financial schedules for auditors	\$150.00	\$450.00
2	04/11/2024	Work on recap of Veterans Village finances	\$150.00	\$300.00
1.5	04/13/2024	Respond to audit inquiries	\$150.00	\$225.00
6	04/15/2024	March closeout and prepare financial reports	\$150.00	\$900.00

Total \$6,000.00

Balance Due \$6,000.00

Please contact us for more information about payment options.

Thank you for your business.



KAREN B. SCHAPIRA, PLLC

Attorneys Representing Health Care Providers

11523 Palmbrush Trail, Suite #316
Lakewood Ranch, FL 34202
Phone: 954.309.6437
Email: kbs@schapirahealthlaw.com

INVOICE

Invoice # 1972
Date: 04/02/2024
Due On: 04/05/2024

CITRUS COUNTY HOSPITAL BOARD obo FRC
123 N. Apopka Avenue
Inverness, FL 34450

CITRUS COUNTY HOSPITAL BOARD obo FRC-17.00001

General Matters

Date	Notes	Time Keeper	Quantity	Rate	Total
03/24/2024	Draft and send Status Memo.	KBS	0.30	\$450.00	\$135.00

Time Keeper	Quantity	Rate	Total
Karen Schapira	0.3	\$450.00	\$135.00
Subtotal			\$135.00

Medicaid Recoupment

Date	Notes	Time Keeper	Quantity	Rate	Total
03/04/2024	Continue revising and drafting 2nd Amended Petition for Formal Administrative Hearing; Email correspondence with Brooke Yowell, consultant.	KBS	4.80	\$450.00	\$2,160.00
03/28/2024	Review and respond to email correspondence received from Brooke Yowell; Continue drafting Second Amendment to Request for Formal Administrative Hearing incorporating comments from consultant; Review Medicaid State Plan relevant for 2008 and 2009 Fiscal Year to establish public hospital status.	KBS	3.20	\$450.00	\$1,440.00

Time Keeper	Quantity	Rate	Total
Karen Schapira	8.0	\$450.00	\$3,600.00
			Subtotal \$3,600.00
			Subtotal \$3,735.00
			Total \$3,735.00

Please make all amounts payable to: Karen B. Schapira, PLLC.
Payment of invoice is due upon receipt.
Invoice is payable online. Please contact the office for assistance.



Visa® Business Enhanced with Relationship Rewards

Individual Account Summary

Page 1 of 4

Credit Limit	\$2,500	Credits	-	\$0.00
Available Credit	\$2,500	Purchases/Other		
Billing Date	02/09/24	Debits/Other Fees	+	\$699.58
Days in Billing Cycle	31	Cash Advances	+	\$0.00
Total Activity				\$699.58

CITRUS COUNTY HOSPITAL
DR. C MARK FALLOWS

Account Number Ending In 8219
Jan 10 - Feb 09, 2024

Account Inquiries

Visit us online at www.regions.com	Call Customer Service, for Billing Inquiries or to Report a Lost or Stolen Card 1-800-253-2265 TTY 1-800-374-5791	Send Billing Inquiries To : P.O. BOX 216 BIRMINGHAM, AL 35201-0216	Mail Payments To : P.O. BOX 2224 BIRMINGHAM, AL 35246-3042
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REGIONS BANK
P.O. BOX 11007
BIRMINGHAM AL 35288-0001



MEMO STATEMENT

Account Number Ending In	8219
Statement Date	02/09/24
Total Activity	\$699.58



DR. C MARK FALLOWS
CITRUS COUNTY HOSPITAL
123 APOPKA AV N
INVERNESS FL 34450

**N0004851

Cardholder Activity

Tran Date	Post Date	Category	Reference Number	Transactions	Amount
01/15	01/16	9402	24137464016600127622119	USPS PO BOXES ONLINE 800-344-7779 DC	354.00
01/15	01/16	5411	24137464016000939756215	PUBLIX #1448 INVERNESS FL	38.45
01/17	01/18	5994	24412954017207698500339	PMG FLORIDA 269-429-2400 FL	19.60
01/30	01/31	5734	24692164030105591109374	INTUIT *QBooks Online CL.INTUIT.COMCA	90.00
01/31	02/01	7399	24755424031280314594482	BROTHER INTERNATIONAL 901-3791000 NJ	177.54
02/01	02/02	5734	24492154032743742202937	ADOBE INC. 408-536-6000 CA	19.99

Stericycle has updated its Schedule of Ancillary Charges. For more information, please click the 'Fees' link on www.stericycle.com

Customer No. (Payer)	1000773006
Invoice No.	8006800961
Invoice Date	04-10-2024
Due Date	05-10-2024
Total Invoice Charges	\$121.81
Payment Terms	Net due in 30 days

CITRUS COUNTY HOSPITAL BOARD
 123 NORTH APOPKA AVENUE
 INVERNESS, FL 34450
 USA

For Billing, Scheduling or Customer service: 1-866-783-7422 Hours of Operation:(Mon-Fri) 7 AM to 7 PM Customer-relations@Stericycle.com

Service Date	Customer PO	Proof of Service	Service Description	Qty	Unit of Measure	Unit Price	Surcharges/ Discounts	Subtotal Price
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Invoice Charges

Site#: 1000773006 CITRUS COUNTY HOSPITAL BOARD 123 NORTH APOPKA AVENUE INVERNESS FL 34450

03-12-2024	8162552072	REGULAR SERVICE OFF-SITE (PAPER) CONSOLE (STANDARD)	EA	\$92.00
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Recycling Recovery Surcharge	\$12.33
Fuel Surcharge	\$13.80
Environmental Surcharge	\$3.68

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

CUSTOMER NO	INVOICE DATE	INVOICE NO.	TOTAL INVOICE CHARGE
1000773006	04-10-2024	8006800961	\$121.81
CHECK NO.		AMOUNT ENCLOSED	
-		\$	

Be sure to write your customer number on your check.

Please log onto MyStericycle.com to make an electronic payment.

=====ADDRESSEE=====
 CITRUS COUNTY HOSPITAL BOARD
 123 NORTH APOPKA AVENUE
 INVERNESS, FL 34450
 USA

=====REMIT TO=====
 Stericycle, Inc.
 28883 Network Place
 Chicago, IL 60673-1288

028883 1000773006 0000008006800961 0000012181 7

REPORT OF TRANSACTIONS

000405 ISSB-ZA-03-01/03
 TO: CITRUS COUNTY HOSPITAL BOARD
 P.O BOX 1030

INVERNESS, FL 34451

00112839

Account Number	Close Of Business
E 02008	03/31/24
Account Title	
CCHB/ CITRIUS MEMORIAL HOSPITAL	

TRAN DATE	AMOUNT/SHARES	TRANSACTION DESCRIPTION	TRANSACTION AMOUNT	
			PRINCIPAL	INCOME
03/01/24 SD INTR		OPENING BALANCES AS OF 03/01/24 JPMORGAN US GOVT MMF INSTITUTIONAL SH ARES FUND 3915 CUSIP NUMBER: 46699A9L2 2 TRADE DT: 03/01/24 SETL DT: 03/01/24 RECEIPT OF INCOME FOR MASTER NOTES TRANSACTION ID: T324061B8GL	1,659,668.82-	1,659,668.82
03/01/24 SD PURC	27,156.04	JPMORGAN US GOVT MMF INSTITUTIONAL SH ARES FUND 3915 CUSIP NUMBER: 46699A9L2 2 TRADE DT: 03/01/24 SETL DT: 03/01/24 PRICE: 1.000 COMM: TRANSACTION ID: T324061G78I	27,156.04-	
		CLOSING BALANCES AS OF 03/31/24 NET AMOUNT: 0.00	1,686,824.86-	1,686,824.86

REPORT OF ASSETS HELD

000405 ISSB-ZA-03-02/03
TO: CITRUS COUNTY HOSPITAL BOARD
P.O. BOX 1030

INVERNESS, FL 34451

00112839

Account Number	Close Of Business
E 02008	03/31/24
Account Title	
CCHB/ CITRUS MEMORIAL HOSPITAL	

EXCEPT AS OTHERWISE DESIGNATED IN
FOOTNOTES AT THE CLOSE OF BUSINESS
SHOWN ABOVE WE HELD THE FOLLOWING
PROPERTY FOR THE ACCOUNT INDICATED

CODE	AMOUNT/SHARES	DESCRIPTION	CUSIP NUMBER	RATE	MATURITY OR PAR VALUE
M	6,648,791.44	DEPOSIT & STIF INVESTMENT JPMORGAN US GOVT MMF INSTITUTIONAL SH ARES FUND 3915 MARKET VALUE: N/A * TOTAL MARKET VALUE 0.00 * TOTAL UNITS 6,648,791.44 * TOTAL NUMBER OF HOLDINGS - 1	46699A9L2	2	

XPLANATION OF CODES: M-MEMO ENTRY B-SPECIAL ITEM NOT IN OUR POSSESSION C-TEMPORARY CLEARANCE D-DEPOSITORY TRUST COMPANY
 -FEDERAL BOOK ENTRY L-LOAN LG-LONG OPTION POSITION SH-SHORT OPTION POSITION DP-DTC PLEDGE FP-FBE PLEDGE P-PTC

JARED KIRBY, LISA DIXON

Raymond James & Associates

116 N PINE AVE | INVERNESS, FL 34450 | 866-306-6274

(352) 341-5831

<https://www.raymondjames.com/jaredkirby>

Jared.Kirby@RaymondJames.com

290891019126 02 AB 0.547 100 2232 4
[Barcode]
CITRUS COUNTY HOSPITAL BOARD
PO BOX 1030
INVERNESS FL 34451-1030306

Raymond James Client Services
800-647-SERV (7378)
Monday - Friday 8 a.m. to 9 p.m. ET

Online Account Access
raymondjames.com/clientaccess

Citrus County Hospital Account Summary - #863XY192

Advisory

Value This Statement		This Statement	Year to Date
\$2,253,728.05			
Last Statement	Prior Year-End		
\$2,244,461.60	\$4,214,989.65		
Time-Weighted Performance*			
YTD	Annualized Since 02/24/2023		
1.16%	4.61%		

Performance Inception: 02/24/2023

Important Messages

- Your account purpose is Wealth Preservation, with a conservative risk tolerance and a time horizon less than 5 years.

VETERANS VILLAGE OF CITRUS COUNTY
FINANCIAL TRANSACTIONS
2015 THROUGH 2023

RECEIPTS:

CCHB GRANTS	\$ 2,694,345
LOANS- DR. DESAI	70,000
OTHER CONTRIBUTIONS/ RECEIPTS	15,000
INTEREST	11,014
TOTAL RECEIPTS	<u>2,790,359</u>

DISBURSEMENTS:

GENERAL AND ADMINISTRATIVE:

FINANCING CONSULTING	70,716
LOAN APPLICATION FEES	10,000
LOBBYING	80,000
ACCOUNTING	6,725
MARKETING	947
MISCELLANEOUS	<u>10,316</u>
	<u>178,704</u>

DIRECT PROJECT:

ENGINEERING	101,678
ARCHITECTURE	74,800
LAND CLEARING	8,300
SURVEYING/ LAB TESTS	<u>16,420</u>
	<u>201,198</u>
TOTAL DISBURSEMENTS	<u>379,902</u>

REMAINING FUNDS	2,410,457
RETURNED TO CCHB	(2,311,014)
RETURNED TO DR. DESAI	<u>(70,000)</u>
FUNDS ON HAND	<u>\$ 29,443</u>

NOTE TO FINANCIAL SCHEDULE

This financial schedule was prepared by Richard Powell CPA primarily from an Excel spreadsheet provided by officials of Veterans Village of Citrus County with limited additional information provided by the officials. Preparation of this financial schedule was made without benefit of related source documents including bank statements and other source documents such as vendor invoices and documentation of receipts. No audit procedures or other verifying procedures were performed in preparing this analysis. Had additional information and documents been made available, the information in the financial schedule would have likely been different.

VETERANS VILLAGE OF CITRUS COUNTY
ACCOUNTING OF CCHB FUNDING
8/1/2015 THRU 12/31/2023

RECEIPTS:	2015	2016	2017	2018	2019	2020	2021	2022	2023	TOTAL
DR. DESAI LOANS	\$ 40,000	\$ 30,000	\$ -	\$ -	\$ 194,345	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 70,000
CCHB GRANTS	-	-	-	-	10,000	5,000	-	-	-	2,694,345
OTHER CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	15,000
INTEREST	-	-	-	-	-	-	-	-	-	11,014
TOTAL RECEIPTS	40,000	30,000	-	10,000	199,345	-	2,500,000	-	11,014	2,790,359
EXPENDITURES:										
HUD FINANCING CONSULTING	25,000	21,189	(6,473)	9,700	5,000	16,300	-	-	-	70,716
ENGINEERING	1,950	11,528	2,200	-	61,000	-	-	-	-	101,678
ARCHITECTURE	-	-	-	5,000	-	-	69,800	-	-	74,800
LAND CLEARING	-	-	-	-	-	-	8,300	-	-	8,300
ACCOUNTING SERVICES	900	540	775	1,160	2,600	750	-	-	-	6,725
LOBBYING SERVICES	-	-	-	-	-	-	50,000	30,000	80,000	947
MARKETING	-	727	-	100	120	-	-	-	-	16,420
SURVEYING/ LAB TEST	-	-	-	-	-	4,000	12,420	-	-	10,000
LOAN FEE	-	-	-	5,000	-	-	5,000	-	-	10,000
MISCELLANEOUS	605	1,723	-	-	3,267	476	1,520	1,156	1,569	10,316
TOTAL EXPENDITURES	27,555	36,067	(3,733)	10,875	14,247	73,076	114,090	51,156	56,569	379,902
OTHER OUTLAYS:										
GRANT RETURN TO CCHB	-	-	-	-	-	-	-	-	-	2,311,014
LOAN RETURN TO DR. DESAI	-	-	-	-	-	-	-	-	-	70,000
ENDING CASH	\$ 12,445	\$ 6,378	\$ 10,111	\$ 9,236	\$ 194,334	\$ 121,258	\$ 2,507,168	\$ 2,456,012	\$ 29,443	\$ 29,443

William Grant

From: Richard Powell <richard@powellandjonescpa.com>
Sent: Wednesday, April 17, 2024 10:48 AM
To: shannon@lecantosurgery.com; William Grant
Subject: Re: Veterans Village spreadsheet

Shannon,
I am trying to get the analysis of Veterans Village completed this week for the Board meeting on Monday the 22nd. I still need the following information to make my analysis complete:

1. Total interest earned by Veterans Village thru 2023. This can come from Forms 990 if not available elsewhere.
2. Total funds loaned by Dr. Desai to project and total amount repaid to Dr. Desai through 2023.

I will greatly appreciate receiving this information today if at all possible.

Thank you,
Richard Powell

From: Richard Powell <richard@powellandjonescpa.com>
Sent: Monday, April 15, 2024 4:31 PM
To: shannon@lecantosurgery.com <shannon@lecantosurgery.com>
Subject: Re: Veterans Village spreadsheet

Shannon,
Thank you; was Dr. Desai repaid all of the loans he made to Vets Village project?
Thank you,
Richard

From: shannon@lecantosurgery.com <shannon@lecantosurgery.com>
Sent: Monday, April 15, 2024 10:10 AM
To: Richard Powell <richard@powellandjonescpa.com>; Dixon <dixonbill513@yahoo.com>
Cc: 'Paresh Desai' <desaipgcr@gmail.com>
Subject: RE: Veterans Village spreadsheet

You don't often get email from shannon@lecantosurgery.com. [Learn why this is important](#)

1. What was the total interest earned and received on the CD's purchased by Vets Village over this period? Dr. Dixon will contact CPA and will give interest income.
2. What was the nature of \$10,000 received in 2018 and \$5,000 shown in 2019 in contributions? Loan from Dr. Desai
3. What was the payment of \$5,000 to Freedom Bank shown in 2018 and \$2,500 to Central Bank shown in 2019? Application Fee for Loans

4. What service did SER CPA Advisors provide to the Organization? Financial Feasibility required for USDA

5. What service did Veritas Development provide to the Organization? Feasibility required for USDA

From: Paresh Desai <desaipgcr@gmail.com>
Sent: Monday, April 15, 2024 09:59 AM
To: Shannon Bryant <shannon@lecantosurgery.com>
Subject: Fwd: Veterans Village spreadsheet

Sent from my iPhone

Begin forwarded message:

From: Richard Powell <richard@powellandjonescpa.com>
Date: April 12, 2024 at 4:58:29 PM EDT
To: william dixon <dixonbill513@yahoo.com>, "P. Desai" <desaipgcr@gmail.com>
Subject: Re: Veterans Village spreadsheet

Thank you, I would appreciate response as soon as possible

Richard

[Get Outlook for Android](#)

From: william dixon <dixonbill513@yahoo.com>
Sent: Friday, April 12, 2024 11:19:39 AM
To: Richard Powell <richard@powellandjonescpa.com>; P. Desai <desaipgcr@gmail.com>
Subject: Re: Veterans Village spreadsheet

Dr. Desai will know this better than I.

On Thursday, April 11, 2024 at 04:31:02 PM EDT, Richard Powell <richard@powellandjonescpa.com> wrote:

Dr. Dixon,
I am preparing a condensed summary of the spreadsheet provided CCHB showing transactions for the period 2015 through 2023. Could you provide me with the following additional information regarding this spreadsheet:

1. What was the total interest earned and received on the CD's purchased by Vets Village over this period?
2. What was the nature of \$10,000 received in 2018 and \$5,000 shown in 2019 in contributions?

3. What was the payment of \$5,000 to Freedom Bank shown in 2018 and \$2,500 to Central Bank shown in 2019?
4. What service did SER CPA Advisors provide to the Organization?
5. What service did Veritas Development provide to the Organization?

Thank you very much for providing this information.
Richard Powell CPA

William Grant

From: William Grant
Sent: Wednesday, March 27, 2024 2:11 PM
To: 'Knife, Christopher'; 'Judy Dunn'
Cc: Lawter, Vernon; Henningsen, James D.; mfallows@citruscountyhospitalboard.com; Allan Bartell; Dr. Jeffrey Wallis; Rick Harper; Mireya Diaz; Workstation 3
Subject: CCHB / LINE Award

Dr. Henningsen and the CF Team,

Congratulations on the full award of 5M for our community's state college nursing and health programs. I fully hope and expect that the SOF follows through, and that CF receives the amount so indicated.

Happy Easter to all.

Thank you,

William J. Grant, Esq.

Grant Law Partners
123 N. Apopka Ave.
Inverness, Florida 34450
Tel: (352)726-5111
Fax: (352)726-7244
wgrant@glplaw.esq

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From: Knife, Christopher
Sent: Wednesday, March 27, 2024 2:06 PM
To: 'Judy Dunn' <cchb@citruscountyhospitalboard.com>
Cc: Lawter, Vernon <lawterv@cf.edu>; Henningsen, James D. <henningj@cf.edu>; William Grant <wgrant@glplaw.esq>
Subject: LINE Award

Hello Judy,

Please share with the Board of Trustees that we were informed today that we were awarded the full \$5 million in LINE funding.

MORGAN & MORGAN



123198
2 of 10

March 11, 2024

SENT VIA REGULAR & CERTIFIED U.S. MAIL:



15684755

Citrus County Hospital Board
P.O. Box 1030
Inverness, FL 34451

RE:	Our Client:	April Moore
	Incident Location:	131 S Citrus Ave, Inverness, Citrus County, FL 34452
	Specific Location:	HCA Florida Citrus Hospital (Elevator)
	Date of Incident:	03/05/2024
	Time of Incident:	10:00 AM

Dear Sir or Madam:

This firm has been retained to represent the above client in a claim for damages against you resulting from an incident that occurred on the above-captioned date.

Pursuant to Section 627.4137 of the Florida Statutes, if you carry liability insurance, your insurance company should be contacted concerning this accident. LACK OF NOTIFICATION TO YOUR INSURANCE COMPANY MAY RESULT IN PREJUDICE. We would appreciate your completing and returning the attached Information Sheet immediately so that we may communicate directly with your insurance company thereby avoiding any prejudice or inconvenience to you.

If you do not have insurance, please contact this office as soon as possible.

Please direct your inquiries to my case manager, Christine Barrero, who is assisting me with this case. Christine can be reached directly by telephone at (689) 219-2004 or by email at christine.barrero@forthepeople.com.

Thank you for the information. A self-addressed, stamped envelope has been enclosed for your convenience in returning this information sheet to our office.

Sincerely,

Maria Troncoso Escobar

MT/cb/bc
Enclosure(s)
cc: April Moore





MEMORANDUM

TO: William J. Grant, General Counsel, CCHB

FROM: Karen B. Schapira, Attorney

DATE: April 24, 2024

COPY: File: CCHB, Medicaid Recoupment

RE: Status Memo – Medicaid Recoupment

MEDICAID RECOUPMENT – INDEMNIFICATION

A. Current Status

1. Sent 2nd Amended Petition for Formal Administrative Hearing to consultant, Brooke Yowell and received constructive feedback.
2. Revised 2nd Amended Petition for Formal Administrative Hearing and sent to consultant and to Attorney Ecenia for review.
3. Waiting on final responses to file.
4. Upon completion of 2nd amended petition and approval by Attorney Ecenia (counsel for HCA), will file Unopposed Motion to File 2nd Amended Petition for Formal Administrative Hearing, Proposed Order, and 2nd Amended Petition for Formal Administrative Hearing.

B. Recap

1. Joseph Goldstein relayed a settlement offer from AHCA.
 - A. AHCA agreed to the modified 2008 issue: \$1,369,671.68.
 - B. AHCA agreed that the 2011 DSH overpayment is recoverable: \$652,858.
 - C. AHCA erroneously reduced the 2013/2014 fiscal year in half assuming that we reduced 2 years rather than 1 year: \$52,000.
 - D. Total settlement offer: \$2,074,529.68.
 - E. Per AHCA, CMHI owes \$3,647,267.41.
2. The remaining balance due would be reduced to \$1,572,737.73.
3. If you accept AHCA's offer, CCHB will pay \$3,322,819.83 in the aggregate (recouped amount plus additional due after reduction).
4. On July 19, 2023, I sent our response to Joseph Goldstein, AHCA's attorney, via email. Attached to this Memo as Schedule A is a true and correct copy of the package that I sent on behalf of the CCHB. The following

are a few salient points:

- a. 2008 Error: Reduce alleged overpayment by \$1,369,671.68.
- b. 2010/2011: Reduce alleged overpayment by \$652,858.00.
- c. 2013/2014: Reduce alleged overpayment by \$104,960.00.
- d. 2013/2014: By including "Self-Exempt" the outpatient rates create an underpayment of ~ \$850,000.
- e. 2009-2014: Realign cost centers, reduce alleged overpayment by \$2.2 million.

- 5. William J. Grant, Esquire, sent a follow up email to Joseph Goldstein.
- 6. On February 19, 2023, AHCA offered \$1,190,855.76 in settlement of this dispute.
 - 3.1 If you accept this offer, the CCHB would owe an additional sum of \$2,456,411.65.
 - 3.2 Medicaid already recouped \$1,750,082.10.
 - 3.3 As further explained below, there is a difference of \$490,817.23 between what AHCA states as owed versus the letter which is the total sum of Outpatient Claims less than seven (7) years.
- 7. The Rybar Group opines that the CCHB may recover:
 - 4.1 2008 public/private issue would reduce the inpatient liability to \$105,000 saving the CCHB ~ \$1,230,922.
 - 4.2 2008 public/private issue would be reduced to \$537,700 saving the CCHB ~ \$140,000.
 - 4.3 2011 DSH overpayment should be eliminated if not paid and credited if still owed saving the CCHB ~ \$650,000.
 - 4.4 2013/2014 reduced completely potentially saving the CCHB ~ \$104,000.
 - 4.5 2009-2012 reduced by an additional ~ \$1 million - \$1.4 million.
 - 4.6 Potential total savings: \$ 3,325,000.
- 8. On March 29, 2023, Joseph Goldstein, AHCA's attorney, reached out requesting our support for our request to AHCA to reduce the alleged overpayment.
- 9. Attorney Goldstein requested:
 - 6.1 The 2008 issue is recoverable at \$1,371,000. Please show your calculations. If agreed, then AHCA will increase its offer to your number.
 - 6.2 The 2011 DSH overpayment of \$650k is recoverable. Please explain the basis for this statement and your calculation.
 - 6.3 2013/2014 should be reduced completely (\$104k). Please explain the basis for this statement and your calculation.
 - 6.4 2009-2014 is reduceable by an additional \$1.3mm. Please explain the basis for this statement and your calculation.
 - 6.5 Recalculation of Medicaid days and cost centers will further reduce the alleged recoupment and likely result in AHCA owing money to

the CCHB. Please explain the basis for this statement and your calculation.

10. Attorney Goldstein advised that after we provide the requested information, he will arrange a meeting with Mr. Wallace and Agency Counsel to discuss resolution.
11. We requested that our consultant, The Rybar Group, review and prepare a response.

C. Recapitulation

1. Letter to AHCA's outside counsel states with particularity the errors inherent in the 2017 retroactive rate impact.
 - 1.1 In 2010, CMH and AHCA entered a settlement agreement for which DOAH issued a Final Order stipulating the inpatient Medicaid rate of \$1,703.02 and the outpatient Medicaid rate of \$129.66.
 - 1.2 When AHCA received updated Field Audited Amounts, our consultant found that AHCA failed to use the most recent rate calculation sheet to update the rates.
 - 1.3 Instead, they used the rate calculation sheets from 2008 which did not include the correct exemption status for public hospitals (which was the issue raised and settled upon in the 2010 Settlement and Final Order).
2. We are requesting:
 - 2.1 The Letter of Agreement which AHCA claims CMH entered allowing AHCA to collect intergovernmental transfers (IGT) they claimed in response to our notification (§ IA1 above).
 - 2.2 The rate calculation sheet shows the inpatient rate of \$1,703.02 and outpatient rate of \$129.66.
 - 2.3 All workpapers and results surrounding the rate settlements from 2008-2015.
3. Summary of Dispute
 - 3.1 Amount in Controversy ("AIC").
 - 3.1.1 The total due according to the Rate Impact Analysis prepared by CMHI and attached as Exhibit A to this Status Memo is: \$5,888,357.10.
 - 3.1.2 The total due according to the Suspension of Recoupment letter issued by the Agency is: \$5,397,349.51.
 - 3.1.3 The difference is \$490,817.23 which is the total sum of Outpatient Claims less than seven (7) years.
 - 3.1.4 Most likely the Rate Impact Analysis reflects the aggregate Possibly the difference between inpatient and outpatient.
 - 3.2 Notice of Agency Action (August 30, 2017).
 - 3.2.1 Rate Semesters: 07/01/2006 – 06/30/2016.
 - 3.2.2 Case No. 2016013781.
 - 3.2.3 Final Audited Rates (§ 409.908(1)(f), Fla. Stat. (2016)).

- 3.2.3.1 Right of Provider to appeal.
- 3.2.3.2 "A substantially affected provider."
- 3.2.3.3 Correct or Adjust the *calculation*.
- 3.2.4 Timely filed appeal.
- 4. Rate Settlement Letter (October 31, 2012)
 - 4.1 Intergovernmental Transfers ("IGT").
 - 4.2 Set Medicaid hospital rates for 2012/2013 fiscal year.
 - 4.3 Buyback Adjustment: \$44,021.
 - 4.4 Other Exemptions: \$154,078.