



Not-For-Profit Hospital Corporation  
Organizational Chart

January 23, 2023

**BOARD OF DIRECTORS**

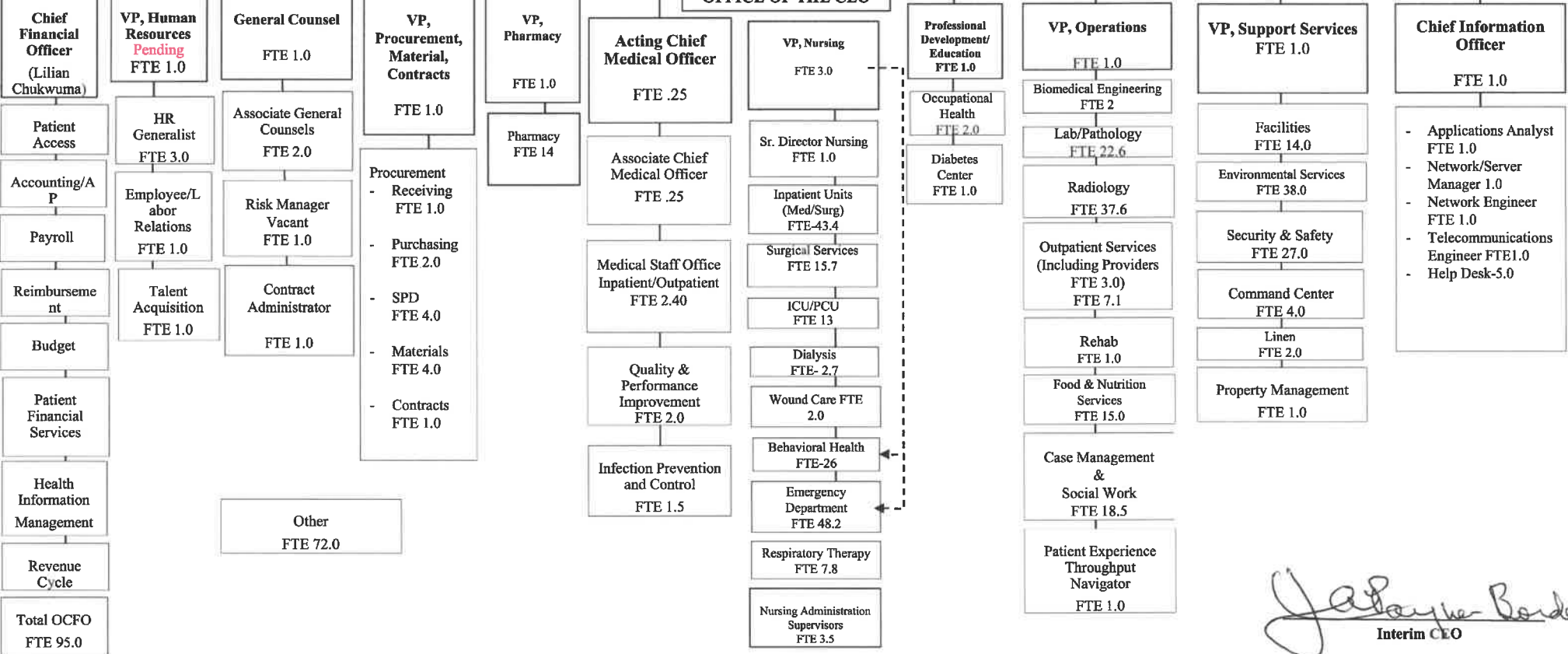
**CHIEF COMPLIANCE/PRIVACY OFFICER**  
Vernita Bicette FTE 1.0

**VP of Public Relations/  
Corporate Secretary**  
Toya Carmichael FTE 1.0

**Interim CHIEF EXECUTIVE OFFICER/CNO**  
**Jacqueline Payne-Borden**

**Executive Assistant**  
FTE 1.0

**OFFICE OF THE CEO**



*Jacqueline Payne-Borden*  
Interim CEO

## Question 6

### FY22 FULLY EXECUTED CONTRACTS

(10/01/2021 - 09/30/2022)

Name of Vendor	Contract No.	Department	Purpose of the contract	Original Contract Value	Funding Source	Competitively Bid or Sole Sourced	Expenditures (incl. encumbrances & pre-encumbrances)	Final deliverables for completed contracts	Corrective actions taken or technical assistance provided	Agency employee(s) serving as Contract Administrator
Rivendell International Inc.	NFPHC-CMPR-22-C-00045	Communications, Marketing & Public Relations	Provision of website management services.	\$20,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
AI's Twin Air, LLC	NFPHC-EVS-22-C-00011	Facilities	Master Service Agreement for the provision of HVAC and Plumbing services.	\$100,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Handcraft Cleaners & Launderers, Inc.	NFPHC-EVS-C-20-0072	Facilities	Provision of Linen Services.	\$350,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
NAC Mechanical Services	NFPHC-EVS-22-SA-00013	Facilities	Provision of HVAC Maintenance and Service	\$50,000.00	Operational	Sole Sourced	N/A	Contract Terminated	Term	Kendrick Dandridge/Dianne Roberts
Otis Elevator Company	NFPHC-EVS-22-C-00017	Facilities	Provision of elevator maintenance service and repair	\$50,356.20	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
PITT Electric Inc. & Construction	NFPHC-EVS-21-C-00061	Facilities	Provision Power Telematics Generator Remote Monitoring System	\$66,178.10	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
ServPro Contract	NFPHC-EVS-22-C00018	Facilities	Provision of Emergency Water Intrusion, Water Restoration, and Abatement services to the Hospital.	\$30,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Stanley Access Technologies	NFPHC-EVS-22-C-00038	Facilities	Provision of specialty door and door repair services	\$50,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Ark Systems Inc.	NFPHC-EVS-22-C-00034	Facilities, EVS	Provision of fire alarm panel system.	\$5,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
ChemTreat Inc.	NFPHC-EVS-22-C-00035	Facilities, EVS	Provision of water softener treatment and services for hospital's plant operation	\$34,494.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

<b>Dominion Elevator Inspections</b>	NFPHC-EVS-22-C-00058	Facilities, EVS	Provision of elevator inspection services	\$10,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Handcraft Cleaners &amp; Launderers Inc.</b>	NFPHC-EVS-C-20-0072 Mod 2	Facilities, EVS	Modification to exercise Option Year 2 for the provision of linen services.	\$350,000.00	Capital	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Kaplan Transportation Inc.</b>	NFPHC-EVS-22-C-00062	Facilities, EVS	Provision of maintenance and service for Hospital's vehicles, which includes weekly waste removals and monthly external cleanings for two (2) mobile units.	\$17,200.00	Operational & Grant	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Morrison Management Specialists Inc.</b>	NFPHCSUPP-20-C-2 Mod 5	Facilities, EVS	Modification to exercise Option Year 3 for the management of the Food and Nutrition program at the Hospital including the purchase of food and food service items.	\$1,529,784.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>RSC Electrical &amp; Mechanical</b>	NFPHC-BPS-C-22-0010	Facilities, EVS	Emergency Engineering Services for Boiler Plant	\$75,000.00	Capital	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Specialty Construction Management Inc.</b>	NFPHC-EVS-22-C-00085	Facilities, EVS	Installation of 3rd Floor ICU Dedicated Panels & Receptacles to sustain AMPs and Voltage of ICU Equipment and Dialysis Equipment.	\$84,585.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Specialty Construction Management, Inc.</b>	NFPHC-EVS-22-C-00060	Facilities, EVS	Provision of emergency staffing facility coverage services due to COVID-19 and for HVAC, Plumbing, and Electrical Services.	\$100,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Up To Date Laundry</b>	NFPHC-EVS-22-C-00061	Facilities, EVS	Provision of Laundry Services for Cubicle Curtain in patient areas, Scrubs and Warm Up Jackets for the OR and SPD Departments, ID Tapes, and rental of Microfiber String Mops.	\$36,781.40	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Women at Work LLC</b>	NFPHC-EVS-22-C-00092	Facilities, EVS	Installation of chain link wire fencing around the open areas of the plant to prevent damage of equipment from birds and enclosure of external generator at outpatient facility (1350 Southern Ave.)	\$47,674.00	Capital	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Dixon Hughes Goodman LLP ("DHG")</b>	NFPHC-FIN-20-0004 Mod 2	Finance	Provision of Medicare Cost Reporting and Supplemental Information	\$250,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>nThrive Revenue Systems LLC</b>	NFPHCFIN-19-C-0001	Finance	Provision of the CDM Master and Knowledge Sources Modules to the Hospital's Finance Department.	\$53,760.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Press Ganey Associates, LLC.</b>	NFPHCPA-19-C-0002	Finance	Provision of Emergency Department and Inpatient with HCAHPS, and Quality Performer Services	\$77,508.72	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

SSA Consulting. Inc.	NFPHCIN-C-20-0005 Mod 2	Finance	Provision of CDM processes review, assessment, and recommendations for improvement	\$185,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Kronos Contract	NFPHCHR-21-C-0043 Mod 1	Finance & IT	Modification to exercise Option Year 1 for the provision of Payroll Processing services	\$20,566.78	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
DECO Recovery Management LLC	NFPHCIT-19-C-004 Mod 3	Finance, Patient Financial Services	Modification to exercise option year three (3) of the contract for the provision of medical billing assistance	\$600,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Paperless Pay Corporation	NFPHC-FIN-22-C-00067	Finance, Payroll	Provision of eW2™ Tax Form Delivery Solution (including set-up) for the electronic hosting of pay stubs and annual IRS Form W2s for all current and previous UMC employees.	\$12,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Kiwi-Tek Contract	NFPHC-HIM-21-C-00055 Mod 1	Health Information Management & IT	Modification to exercise Option Year 1 for the provision of as-needed PRN Coding support services.	\$750,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Aquity Solutions LLC	NFPHC-HIM-21-C-00023 Mod 1	HIM	Modification to exercise Option Year 1 for the provision transcription services.	\$40,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Collaborative Software Partners LLC ("CSP")	NFPHC-HR-22-C-00087	Human Resources	Provision of Company Hub, Applicant Tracking, HRIS, onboarding, benefits ACA Manager, Cobra Administration, Performance, and Year End ACA	\$138,300.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
3M Health Information Systems Inc.	NFPHCITM-20-C-00024 Mod 1	Information Technology	Modification to extend the provision Perpetual Software Coding Support Services for an additional twelve (12) month period.	\$176,290.85	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
3M Health Information Systems, Inc.	NFPHC-IT-22-C-00047	Information Technology	Provision of Perpetual Software Support Services for the Fluency for Imaging (FFI) Perpetual Solution software	\$8,340.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Abbott Rapid Diagnostics Informatics Inc.	NFPHC-IT-21-SA-00016A Mod 2	Information Technology	Modification to exercise Option Year 1 for continued provision of Roche Glucose Point of Care Glucose Monitors (License & Maintenance).	\$12,096.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Abbott Rapid Diagnostics Informatics, Inc.	NFPHC-IT-21-SA-00016	Information Technology	Modification to exercise Option Year 2 for the use of RALS interface license for iStat analyzer	\$9,195.93	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Bear Communication, Inc., d/b/a BearCom	NFPHC-IT-22-C-00006	Information Technology	Provision of enhanced Cellular Coverage to the Hospital.	\$173,630.59	Capital	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Centennial Computer Corporation	NFPHC-IT-21-C-00062	Information Technology	Provision of technical support/and maintenance updates/upgrades for MEDITECH licensed software	\$229,633.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

<b>Change Healthcare</b>	NFPHC-19-C-0023 Mod 2	Information Technology	Modification to exercise Term 3 for the continued provision of InterQual Software	\$31,832.19	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Change Healthcare Inc.</b>	NFPHC-19-C-0023 Mod 3	Information Technology	Modification to exercise Term 4 for the continued provision of InterQual Software	\$31,832.19	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Critical Connections Inc.</b>	NFPHCRHAB-19-C-0001 Mod 3	Information Technology	Modification for continued provision of Rehabilitation Staffing/Recruitment	\$190,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Curaspan Health Group, Inc., a NaviHealth, Inc. subsidiary</b>	NFPHC-IT-22-C-00096	Information Technology	Master Service Agreement (MSA) for the provision of nH Discharge Subscription and Standard ADT Connector Subscription.	\$35,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Darktrace Holdings Limited</b>	NFPHC-IT-22-C-00012	Information Technology	Provision of Enterprise Immune System and training for the Hospital	\$78,792.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>District of Columbia Primary Care Associates (DCPCA)</b>	NFPHC-IT-22-C-00001	Information Technology	Provision of eCW training, support, reporting metrics and comparisons	\$19,278.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>DocuSign Inc.</b>	NFPHC-IT-22-C-00064	Information Technology	Provision of Electronic Signature Software: eSignature Enterprise Pro Edition - Envelope Subs and Premier Support	\$22,632.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>DrFirst Inc.</b>	NFPHCIT-19-C-0016 Mod 2	Information Technology	Modification to exercise Option Year 2 for the provision of Electronic Prescribing of Controlled Substances Gold (EPCS Gold) and for Prescription Drug Monitoring Program (PDMP).	\$24,656.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>eCLINICALWORKS (ECW) Contract</b>	NFPHC-IT-22-C-00002	Information Technology	Provision of Electronic Health Records (EHR) system software	\$40,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>First Databank, Inc.</b>	NFPHCIT-19-C-0026 Mod 3	Information Technology	Modification to exercise Option Year 3 for the provision Medication Decision Management software.	\$18,151.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Intelligent Medical Objects (IMO)</b>	NFPHCHR-18a-C-0023 Mod 3	Information Technology	Provision of subscription and implementation of IMO enhanced terminology platform	\$34,240.87	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Medical Information Technology, Inc. ("MEDITECH")</b>	NFPHC-IT-21-00039	Information Technology	Provision of licensed software	\$276,500.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

Medisolve Inc.	NFPHC-IT-22-C-00027	Information Technology	Provision of Medisolv Quality and Patient Safety Reporting System, including CMS Interoperability (Meaningful Use) reporting	\$16,200.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
National Decision Support Company (NDSC)	NFPHCIT-19-C-0019 Mod 2	Information Technology	Provision of Clinical Decision Support Mechanism	\$14,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
NAVEX Global, Inc.	NFPHC-RSK-INV-30417	Information Technology	Provision of Compliance and Incident Management Electronic Tools	\$90,534.69	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Office of the Chief Technology Officer (OCTO) DC-Net	NFPHC-IT-22-SA-00005	Information Technology	Provision of Telecommunications Services to the Hospital.	\$32,378.44	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Park Place International LLC d/b/a CloudWave	NFPHCIT-19-C-0015	Information Technology	Modification to exercise the next option year for the provision of Hosting Services	\$364,520.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
PatientWorks	NFPHC-IT-22-C-00059	Information Technology	Provision of PatientWorks Software	\$6,211.68	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Point Click Care	NFPHC-IT-22-C-00009	Information Technology	Provision of "maintenance mode" services for the patient records of the recently closed skilled nursing facility (SNF).	\$12,303.24	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Point Click Care	NFPHC-IT-22-C-00009 Mod 1	Information Technology	Modification to exercise option year one (1) for continued provision of "maintenance mode" services for the patient records of the recently closed skilled nursing facility (SNF)	\$12,457.02	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Premier Inc.	NFPHC-IT-21-C-00054 Mod 1	Information Technology	Modification to exercise Option Year 1 for the provision of Performance Suite Solutions Subscription for cost accounting and patient analytics, cost accounting outsourcing, and budgeting and financial reporting services.	\$177,878.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
Relias LLC	Service Agreement	Information Technology	Provision of Education System for the Hospital	\$39,600.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
UpToDate, Inc., a division of Wolters Kluwer	NFPHC-IT-C-20-0061 Mod 2	Information Technology	Modification to extend the Hospital's use of use of Wolters Kluwer's "LexiComp" Clinical Software.	\$11,070.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
UpToDate, Inc., a division of Wolters Kluwer	NFPHCIT-19-C-0011 Mod 3	Information Technology	Modification to extend services for the provision of UpToDate Anywhere, which consists of the UpToDate online database, software, and user documentation (the "Licensed Materials")	\$56,243.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

<b>Meridian Imaging Solutions, a Konica Minolta Company</b>	NFPHC-IT-22-00050	IT and all UMC areas	Leasing and maintenance support for MPS printers and copiers	\$198,163.12	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Beckman Coulter, Inc.</b>	NFPHC-LAB-22-C- 00024	Laboratory	Provision of IChem (2.5) Velocity Urinalysis Chemistry instrument.	\$32, 192.88	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>BioMérieux, Inc.</b>	NFPHC-MS-22-C-00016	Laboratory	Provision of Vitec2 Microbiology instrument equipment.	\$19,929.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Hologic Inc.</b>	NFPHC-Lab-C-0100 Mod 3	Laboratory	Purchase of APTIMA Combo Test Kits	\$60,500.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Carlton Fields P.A.</b>	NFPHC-OGC-22-C-00042	Legal	Provision of legal (Litigation) services	\$14,400.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Carlton Fields PC</b>	NFPHC-OGC-22-LC-00021	Legal	Provision of Transactional Services for 90-days.	\$126,300.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Lewis Brisbois Bisgaard &amp; Smith LLP d/b/a Lewis Brisbois</b>	NFPHC-OGC-22-C-00091	Legal	Provision of legal representation in employment liability practice claims.	\$50,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Miles &amp; Stockbridge PC</b>	NFPHCRSK-20-C-0008 Mod 2	Legal	Provision of legal services	\$50,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Seyfarth Shaw, LLP</b>	NFPHC-OGC-22-C-00010	Legal	Provision of legal services	\$75,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Kiernan Trebach Contract</b>	NFPHC-RSK-21-C-00064 Mod 2	Legal & Risk Management	Modification to extend the provision of legal services for an additional twelve (12) month period.	\$800,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Jackson &amp; Campbell</b>	NFPHC-OGC-22-00080	Legal, Risk Management	Provision of legal representation	\$50,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Khoobchandani Law PLLC</b>	NFPHC-CCBA-20-C-001 Mod 2	Legal, Risk Management	Modification to exercise OY2 for the provision of legal services (Union Matters)	\$130,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>ICU Medical Sales Inc.</b>	NFPHC-MM-22-C-00069	Materials Management	Purchase of Plum 360™ infusion system, including applicable pre-installed firmware	\$514,956.25	Capital	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

<b>Ali Tehrani-Rezazadeh MD</b>	NFPHCPA-I 9-C-182	Medical Services	Modification to exercise Option Year 1 for the provision of urological clinical services.	\$217,539.12	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Asghar Shaigany MD</b>	NFPHC-MS-21-PA-00047	Medical Services	Provision of gastroenterology outpatient clinic and gastroenterology on-call services	\$259,560.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Asghar Shaigany, MD</b>	NFPHC-MS-21-PA-00047 Mod 1	Medical Services	Provision of gastroenterology outpatient clinic and gastroenterology on-call services.	\$201,240.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Axis Healthcare Group, P.C</b>	NFPHC-MS-21-C-00014 Mod 3	Medical Services	Modification exercises an additional one (1) month of Option Year One (1) for a period for the provision of psychiatric services.	\$61,146.15	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Axis Healthcare Group, P.C.</b>	NFPHC-MS-21-C-00014 Mod 1	Medical Services	Modification to exercise two (2) months of Option Year One (1) for the continued provision of psychiatric services.	\$123,292.32	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Axis Healthcare Group, P.C.</b>	NFPHC-MS-21-C-00014 Mod 2	Medical Services	Modification to exercise an additional two (2) months of Option Year One (1) for the continued provision of psychiatric services	\$124,292.30	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Axis Healthcare Group, P.C.</b>	NFPHC-MS-21-C-00014 Mod 4	Medical Services	Modification to extend provision of psychiatric services. for additional sixty (60) days.	\$122,292.30	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Axis Healthcare Group, P.C.</b>	NFPHC-MS-22-C-00055	Medical Services	Provision of psychiatric services and management of the psychiatry service line inpatient psychiatric unit at the Hospital	\$1,172,717.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Ceribell, Inc.</b>	NFPHC-MS-22-C-00044	Medical Services	Provision of EEG coverage for the Hospital Emergency Department and Inpatient Units	\$96,000.00	Capital	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Diversified Clinical Services, LLC ("Healogics")</b>	NFPHC-MS-22-C-00048	Medical Services	Provision of Wound Care Management Services	\$433,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Dr. Ermias Mekonnen d/b/a Capital Stroke Neurology Inc.</b>	NFPHC-MS-22-C-00053	Medical Services	Provision of neurology on-call services	\$29,400.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Dr. Ermias Mekonnen d/b/a Capital Stroke Neurology Inc.</b>	NFPHC-MS-21-PA-00028 Mod 1	Medical Services	Modification to change NTE amount (decreased by \$38,150.00 ) on contract for the provision of neurology on-call services to decrease the base term funding request, to reflect reduced call coverage provided by contractor.	\$24,850.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Dr. Musa M. Momoh</b>	NFPHC2019-250 Mod 2	Medical Services	Modification to exercise Option Year 2 for the provision of Chairperson services for the Department of Medicine.	\$36,575.04	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts



<b>Dr. Wilton Nedd</b>	NFPHC-MS-22-C-00097	Medical Services	Provision of Vascular and Thoracic Surgery	\$175,000.00	Operational	Operational	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Essential Surgical</b>	NFPHC-MS-22-C-00041	Medical Services	Provision of professional services from Essential Surgical Care	\$880,383.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Essential Surgical</b>	NFPHC-MS-21-C-00062 Mod 1	Medical Services	Modification services to exercise Option Year 1 for the provision of surgical administrative and clinical services (including call coverage and clinic hours).	\$244,166.44	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>GE Precision Contract</b>	NFPHCMS-20-C-7875A0B	Medical Services	Provision of Medical equipment	\$417,357.96	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>GW Medical Faculty Association (Hospitalist)</b>	NFPHC-HL-23-C-0001	Medical Services	Provision of Inpatient Hospitalists Services at the Hospital for an additional 30-days.	\$538,075.58	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>GW Medical Faculty Association (Emergency Department)</b>	NFPHC-ER-23-C-0001	Medical Services	Provision of Adult Emergency Department services at the Hospital for an additional 30 days	\$713,793.66	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Hearts Consultants, LLC</b>	NFPHC-19-C-86 Mod 2	Medical Services	Provision of direct and/or consultative cardiology clinical duties and on-call cardiology services.	\$76,650.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Hearts Consultants, LLC</b>	NFPHC-19-C-86 Mod 3	Medical Services	Provision of direct and/or consultative cardiology clinical duties and on-call cardiology services.	\$153,300.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Maxim Healthcare Staffing Services</b>	NFPHC-MS-22-C-00043	Medical Services	Provision of Respiratory Therapists	\$500,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>MedHelp Inc.</b>	NFPHC-MS-22-C-00072	Medical Services	Provision of Managed Care Credentialing for health care services.	\$25,500.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Medical Faculty Associates, Inc.</b>	NFPHC-2018-435-A Mod 5	Medical Services	Modification to exercise next Option Year for the provision of Emergency Department Services at the Hospital	\$8,565,524.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Medical Faculty Associates, Inc.</b>	NFPHC-2018-436-A Mod 5	Medical Services	Modification to exercise next Option Year for the provision of inpatient Hospitalist Services at the Hospital	\$6,456,906.96	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Musa M. Momoh, M.D.</b>	NFPHC2019 – 250 Mod 1	Medical Services	Modification to exercise Option Year 1 for the continued provision of Chairperson services for the Department of Medicine	\$36,575.04	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

<b>Musa M. Momoh, M.D./Edomed Medical Associates</b>	NFPHC-MS-21-PA-00053	Medical Services	Provision of medical director services for the respiratory therapy service line	\$36,575.04	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Northium Health LLC</b>	NFPHCANTH-19-C-001 Mod 2	Medical Services	Modification to exercise next Option Year for the provision of 24-hour anesthesia service, vascular access, and infusion services at the Hospital	\$1,660,945.83	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Precision Orthopedics and Sports Medicine</b>	NFPHCOTH-19-C-260 Mod 3	Medical Services	Modification to exercise next option year for the provision of orthopedic services	\$312,425.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Precision Orthopedics and Sports Medicine</b>	NFPHCOTH-19-C-260 Mod 4	Medical Services	Modification to exercise next option year for the provision of orthopedic services	\$624,850.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Premium Critical Care, LLC</b>	NFPHC-2018-156 Mod 4	Medical Services	Modification to exercise Option Year 3 of the Contract for the provision of 24/7 on-site and on-call intensive care unit services (ICU) coverage for the Hospital.	\$985,600.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Taghi Kimyai-Asadi, MD</b>	NFPHC-MS-21-PA-00029 Mod 1	Medical Services	Modification to decrease NTE \$ amount by \$34,350.00 on contract for the provision of neurology on-call services to decrease the base term funding request, to reflect reduced call coverage provided by contractor.	\$97,350.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Taghi Kimyai-Asadi, MD</b>	NFPHC-MS-22-C-00049	Medical Services	Provision of neurology on-call services	\$100,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Vesper Medical Transportation of Maryland LLC</b>	NFPHC-MS-22-C-00008	Medical Services	Provision of emergency and non-emergency medical transportation services to Hospital, including Advanced Life Support, Basic Life Support, and Critical Care ambulance services	\$50,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Washington Imaging Associates d/b/a Progressive Radiology</b>	NFPHCRAD-19-C-0001 Mod 5	Medical Services	Modification for the continued provision of professional medical services in the specific specialty of Radiology (the "Specialty")	\$73,668.75	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Washington Imaging Associates d/b/a Progressive Radiology</b>	NFPHCRAD 22-C - 0001	Medical Services	Provision of Radiology Services	\$624,000.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Washington Imaging Associates d/b/a Progressive Radiology</b>	NFPHCRAD 19-C – 0001 Mod 4	Medical Services	Modification for the continued provision of professional medical services in the specific specialty of Radiology (the "Specialty")	\$442,012.50	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Coast to Coast Hospitality, LLC</b>	NFPHCSLA-C-20-0001 Mod 2	Nursing	Modification for the continued provision of sign language services at the Hospita, including in-person and virtual remote services	\$100,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Contemporary Healthcare Solutions</b>	NFPHCNUR-19-C-003 Mod 3	Nursing	Provision of specialty and non-specialty temporary assignment nurses.	\$500,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

<b>Contemporary Healthcare Solutions</b>	NFPHCNUR-19-C-003 Mod 5	Nursing	Modification/Change Order to add funding for continued provision for specialty and non-specialty temporary assignment nurses.	\$900,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Contemporary Healthcare Solutions</b>	NFPHCNUR-19-C-003 Mod 4	Nursing	Modification for continued provision for specialty and non-specialty temporary assignment nurses.	\$400,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Ida Staffing LLC</b>	NFPHC-NSD-22-C-00059	Nursing	Provision of supplemental staffing in nursing	\$242,432.64	Operational	Competitive	N/A	Contract Terminated	Term	Kendrick Dandridge/Dianne Roberts
<b>Maxim Healthcare Staffing Services</b>	NFPHC-NSD-21-C-00027 Mod 5	Nursing	Provision of Nursing Staff for fifteen (15 )days of Option Year 1.	\$143,865.62	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Maxim Healthcare Staffing Services Inc.</b>	NFPHC-NSD-21-C-00027 Mod 6	Nursing	Modification to exercise 180 days of Option Year 1 for the provision of supplemental staffing in nursing specifically in the ICU and ER Department.	\$1,726,027.40	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Maxim Healthcare Staffing Services, Inc.</b>	NFPHC-NSD-21-C-00027 Mod 7	Nursing	Modification to extend the provision of supplemental staffing in nursing specifically in the ICU and ER Department.	\$1,500,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Mazars USA LLP</b>	NFPHC-OPS-21-C-00038 Mod 1	Operations	Modification exercises Option Year 1 for the provision of hospital administration.	\$6,231,189.00	Operational	Sole Sourced	N/A	Contract Terminated	Term	Kendrick Dandridge/Dianne Roberts
<b>Morrison Management Specialist, Inc.</b>	NFPHCSUPP-20-C-2 Mod 4	Operations (Food & Nutrition)	Modification to exercise Option Year 2 for the management of the Food and Nutrition program at the Hospital	\$1,529,784.00	Operational	Sole Sourced	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Procure Ambulance of Maryland</b>	NFPHCAMB-19-0001 Mod 2	Operations, Ambulance Services	Modification to exercise Option Year 2 for the continued provision of ambulance services	\$125,000.00	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts
<b>Northium Health LLC</b>	NFPHCANTH-19-C-001 Mod 3	Operations, Anesthesia & Vascular Services	Modification exercises Option Year 3 for the continued provision for 24 Hour Anesthesia Service, Vascular Access and Infusion Service	\$1,810,430.96	Operational	Competitive	N/A	Contract Completed	N/A	Kendrick Dandridge/Dianne Roberts

**Question 6**

**FY23 FULLY EXECUTED CONTRACTS**

*(as of 1/24/2023)*

Name of Vendor	Contract No.	Department	Purpose of the contract	Original Contract Value	Funding Source	Competitively Bid or Sole Sourced	Expenditures (incl. encumbrances & pre-encumbrances)	Final deliverables for completed contracts	Corrective actions taken or technical assistance provided	Agency employee(s) serving as Contract Administrator
Pitt Electric, Inc. & Construction	NFPHC-GEN-22-C-0001	Facilities, EVS	Provide Generator Modernization to the Hospital's generators	\$686,524.00	No BCM on file	No BCM on file	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
I Will Protect Security	NFPHC-SS-22-C-00001 Mod 3	Facilities, EVS (Security)	Modification to exercise Option Year 1 for the provision of security services	\$300,000.00	Operational	Competitive	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
I Will Protect Security	NFPHC-SS-22-C-00001 Mod 2	Facilities, EVS (Security)	Modification/Change Order to add funding for the provision of Emergency Security Services	\$180,000.00	Operational	Competitive	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
Forvis LLP	NFPHC-FIN-23-C-00013	Finance	Provision of Cost Report Services and Reimbursement Services for the Hospital.	\$250,000.00	Operational	Competitive	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
Ability Network, Inc.	NFPHC-PFS-22-C-00007 Mod 1	Finance, Patient Financial Services	Modification to exercise Option Year 1 for the continued provision of Direct Data Entry (DDE) of claims into the Medicare Claims System.	\$50,000.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
APFS Staffing, Inc., on behalf of its subsidiary, Addison Group	NFPHC-PAS-23-C-00003	Finance, Patient Financial Services	Provision of professional flexible staffing services of candidates authorized to work in specific departments based on work experience and area of expertise.	\$600,000.00	Sole Sourced	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
3M Health Information Systems, Inc.	NFPHC-IT-22-C-00047 Mod 1	Information Technology	Modification for the continued provision of Fluency for Imaging (FFI) Perpetual License Maintenance/Support and Fluency for Imaging (FFI) Cloud Intel Access	\$8,590.20	No BCM on file	No BCM on file	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
Medical Information Technology Inc. ("MEDITECH")	NFPHC-IT-21-00039 Mod 1	Information Technology	Modification to exercise Option Year 1 for the Licensed Software.	\$292,560.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
Meridian Imaging Solutions, a Konica Minolta Company	NFPHC-IT-22-00050 Mod 1	Information Technology	Modification to exercise Option Year 1 to renew the rental agreement for four (4) individual leases covering the MPS Printer and the Copier on-going maintenance and support.	\$234,270.60	Operational	Competitive	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
Centennial Computer Corporation	NFPHC-IT-21-C-00062 Mod 1	Information Technology	Modification to exercise Option Year One 1 for the provision of technical support, maintenance, updates and upgrades for MEDITECH licensed software.	\$237,749.00	Operational	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
Navex Global Inc.	NFPHC-IT-22-C-00099	Information Technology	Provision of electronic compliance and incident tools to support the Hospital.	\$95,061.42	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts

<b>Centennial Computer Corporation</b>	NFPHC-IT-22-C-00063	Information Technology	Provision of Meditech Electronic Case Reporting (eCR) Public Health bi-directional interface software.	\$16,650.00	Operational	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>NGEN</b>	NFPHC-IT-23-C-00014	Information Technology	Provision of migration upgrade from Microsoft 2013 to Microsoft 2019 for the Hospital and provide Microsoft Exchange Support Services for up to 1,200 users.	\$262,682.00	Combination	Competitive	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Nuance Communications Inc.</b>	NFPHC-IT-23-C-00009	Information Technology	Provision of Voice Recognition Software for Physician Clinical Documentation Dictation for the Hospital	\$71,581.38	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Jackson &amp; Campbell</b>	NFPHC-OGC-22-00080 Mod 1	Legal	Modification/Change Order to add funding to base year contract for the provision of legal representation services.	\$30,000.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Seyfarth Shaw, LLP</b>	NFPHC-OGC-22-C-00010 Mod 2	Legal, Risk Management	Modification exercises Option Year 1 for the provision of legal services.	\$45,000.00	Operational	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Diversified Clinical Services, LLC f/k/a Diversified Clinical Services, Inc. ("Healogics")</b>	NFPHC-MS-22-C-00048 Mod 1	Medical Services	Modification to exercise Option Year 1 for the for the provision of wound care management services ("Services") to the Hospital's Wound Care Department	\$433,000.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Asghar Shaigany MD</b>	NFPHC-MS-21-PA-00047 Mod 2	Medical Services	Modification to exercise Option Year 2 for the continued provision of gastroenterology outpatient clinic and gastroenterology on-call services.	\$201,240.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Khosrow Davachi, MD</b>	NFPHC-MS-22-C-00098	Medical Services	Provision of Dialysis Services	\$19,200.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>William J. Brownlee, III, M.D.</b>	NFPHC-MS-22-C-00108	Medical Services	Provision of 24/7 on-site and on-call general surgery call coverage for the Hospital.	\$126,000.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Precision Orthopedics and Sports Medicine</b>	NFPHC-MS-22-C-00107	Medical Services	Provision of 24/7 on-site and on-call Orthopedic Surgery call coverage for the Hospital	\$401,900.00	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Hearts Consultants LLC</b>	NFPHC-MS-22-C-00111	Medical Services	Provision of Cardiology Services for the Emergency Department and Clinical Inpatient and Outpatient cardiology services.	\$153,300.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Essential Surgical Care</b>	NFPHC-MS-23-C-00005	Medical Services	Provision of General Surgical coverage for the Hospital's Emergency Department, Inpatient, and Outpatient units.	\$244,166.44	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Cynthia Morgan M.D.</b>	NFPHC-MS-21-PA-00063 Mod 1	Medical Services	Provision of Physician Advisor for Case Management and Social Work.	\$100,000.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts

<b>Ali Tehrani-Rezazadeh, M.D.</b>	NFPHC-MS-22-C-00109	Medical Services	Provision of Urology services coverage for the Hospital's Clinic, Emergency Department, Inpatient, and Outpatient clinical nunits.	\$110,400.00	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Pathology Associates of Silver Springs</b>	NFPHC-PATH-23-C-00010	Medical Services, Pathology	Provision of Pathology Services	\$300,000.00	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>GE Precision Healthcare, LLC</b>	NFPHC-RAD-23-C-00008	Medical Services, Radiology	GE Precision Healthcare, LLC will provide CT, digital X-ray, and U/S including echo Services	\$440,523.60	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>FUJIFILM Medical Systems U.S.A., Inc</b>	NFPHC-RAD-22-C-00040 Mod 1	Medical Services, Radiology	Modification to exercise Option Year 1 for the continued provision of diagnostic and therapeutic equipment.	\$32,670.00	No BCM on file	No BCM on file	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Philips Healthcare</b>	NFPHC-MS-22-C-00004	Medical Services, Radiology	Provision of MicroDose SI Universal, BV Pulsera, and ProxiDiagnost N90 radiology equipment.	\$65,556.00	No BCM on file	No BCM on file	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Southern Radiology Groups LLC</b>	NFPHC-RAD-23-C-00012	Medical Services, Radiology	Provision of Radiology services for the Hospital's inpatient and outpatient clinics.	\$892,725.00	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Contemporary Healthcare Solutions</b>	NFPHCNUR-19-C-003 Mod 7	Nursing	Modification for continued provision for specialty and non-specialty temporary assignment nurses.	\$800,000.00	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Maxim Healthcare Staffing Services, Inc.</b>	NFPHC-NSD-21-C-00027 Mod 10	Nursing	Modification to exercise sixty (60) days of Option Year 2	\$925,000.00	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Coast to Coast Hospitality Inc.</b>	NFPHCCLA-C-20-0001 Mod 3	Nursing	Modification/Change Order to add funding to the Option Year 2 for the provision of sign language services at the Hospital, including in-person and virtual remote services. (Total Contract Amt = \$150K)	\$50,000.00	Operational	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Aya Healthcare, Inc</b>	NFPHC-NUR-22-C-00039	Nursing	Provision of supplemental staffing in nursing	\$6,000,000.00	Not indicated on BCM	Not indicated on BCM	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Cepheid</b>	NFPHC-MS-22-C-00032	Operations, Laboratory	Provision of the COVID-19 Testing Kits, CTNG, Flu, C.difficile/Epi, MRSA, and Strep A.	\$865,566.00	No BCM on file	No BCM on file	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts
<b>Press Ganey Associates, LLC</b>	NFPHCPA-19-C-0002 Mod 3	Operations, Patient Services	Modification to extend the provision of Patient Survey Services to the Hospital for an additional 30-days	\$6,459.06	Operational	Sole Sourced	N/A	Contract ongoing	N/A	Kendrick Dandridge/Dianne Roberts

**Question 9 A**

**United Medical Center  
Hospital Statement of Operations - Trend  
Fiscal Year 2021**

*Dollars in Thousands*

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Net patient services revenue</b>	<b>6,861</b>	<b>6,523</b>	<b>6,730</b>	<b>5,973</b>	<b>7,337</b>	<b>6,373</b>	<b>6,943</b>	<b>9,428</b>	<b>6,500</b>	<b>7,881</b>	<b>6,577</b>	<b>6,763</b>	<b>83,888</b>
CNMC revenues	140	169	165	164	177	74	165	165	160	160	199	386	2,124
Other revenues	2,425	2,386	2,729	2,345	2,869	2,456	1,875	6,869	6,986	6,908	6,979	6,841	51,669
<b>Total Operating Revenues</b>	<b>9,426</b>	<b>9,078</b>	<b>9,625</b>	<b>8,482</b>	<b>10,383</b>	<b>8,903</b>	<b>8,983</b>	<b>16,462</b>	<b>13,645</b>	<b>14,948</b>	<b>13,756</b>	<b>13,990</b>	<b>137,681</b>
<b>Operating Expenses:</b>													
Salaries and wages	4,424	4,403	4,640	4,114	4,014	4,377	4,062	4,275	3,861	3,860	3,861	3,685	49,577
Employee benefits	989	1,124	1,257	1,649	1,058	1,161	898	977	998	900	1,035	698	12,742
Contract labor	252	84	203	287	936	436	837	484	169	510	266	262	4,727
Medical supplies	1,224	1,186	1,224	1,121	1,293	1,529	1,084	1,004	1,248	1,086	1,057	1,227	14,282
Professional fees	1,742	1,756	1,696	1,631	2,011	1,665	1,858	1,604	1,801	1,670	1,731	1,728	20,893
Purchased services	1,080	1,709	1,493	1,481	1,733	1,335	2,193	1,611	1,316	1,729	1,567	1,673	18,920
Other expenses	1,160	320	1,381	1,939	1,194	2,095	643	1,185	823	819	1,183	(36)	12,707
<b>Total Operating Expenses</b>	<b>10,871</b>	<b>10,581</b>	<b>11,893</b>	<b>12,222</b>	<b>12,239</b>	<b>12,599</b>	<b>11,576</b>	<b>11,140</b>	<b>10,215</b>	<b>10,574</b>	<b>10,700</b>	<b>9,237</b>	<b>133,847</b>
<b>Net Income (Loss) From Operations</b>	<b>(1,445)</b>	<b>(1,503)</b>	<b>(2,269)</b>	<b>(3,740)</b>	<b>(1,856)</b>	<b>(3,695)</b>	<b>(2,593)</b>	<b>5,322</b>	<b>3,430</b>	<b>4,375</b>	<b>3,056</b>	<b>4,752</b>	<b>3,833</b>

**Question 9 A**

**United Medical Center**  
**Hospital Statement of Operations - Trend**  
**Fiscal Year 2022**

*Dollars in Thousands*

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues:</b>													
<b>Net patient services revenue</b>	<b>7,580</b>	<b>7,082</b>	<b>6,986</b>	<b>9,391</b>	<b>6,078</b>	<b>5,060</b>	<b>7,138</b>	<b>5,664</b>	<b>6,291</b>	<b>9,972</b>	<b>17,888</b>	<b>10,518</b>	<b>99,649</b>
CNMC revenues	150	150	150	327	150	150	150	149	190	150	150	579	2,445
Other revenues	1,883	1,729	1,464	1,791	2,581	1,881	1,787	2,638	1,478	1,697	8,741	2,162	29,832
<b>Total Operating Revenues</b>	<b>9,613</b>	<b>8,960</b>	<b>8,601</b>	<b>11,509</b>	<b>8,810</b>	<b>7,090</b>	<b>9,075</b>	<b>8,450</b>	<b>7,959</b>	<b>11,819</b>	<b>26,780</b>	<b>13,260</b>	<b>131,926</b>
<b>Operating Expenses:</b>													
Salaries and wages	3,872	3,541	3,825	3,642	3,365	3,708	3,804	3,729	3,609	3,646	3,778	3,647	44,166
Employee benefits	853	1,060	1,014	1,511	923	948	969	1,219	1,027	1,239	1,085	689	12,537
Contract labor	555	649	933	1,252	933	617	716	649	976	962	575	823	9,641
Medical supplies	947	837	1,078	738	993	930	663	1,069	879	893	680	2,802	12,512
Professional fees	1,710	1,694	1,776	1,676	1,583	1,795	1,421	1,587	1,824	1,878	1,725	1,255	19,924
Purchased services	1,029	1,439	1,265	1,406	1,308	1,287	1,339	1,551	1,339	1,308	1,037	1,566	15,873
Other expenses	1,306	893	1,076	1,268	1,042	1,079	884	2,997	862	1,213	979	499	14,098
<b>Total Operating Expenses</b>	<b>10,272</b>	<b>10,113</b>	<b>10,968</b>	<b>11,493</b>	<b>10,148</b>	<b>10,363</b>	<b>9,795</b>	<b>12,802</b>	<b>10,516</b>	<b>11,140</b>	<b>9,859</b>	<b>11,281</b>	<b>128,751</b>
<b>Net Income (Loss) From Operations</b>	<b>(659)</b>	<b>(1,153)</b>	<b>(2,367)</b>	<b>15</b>	<b>(1,338)</b>	<b>(3,272)</b>	<b>(720)</b>	<b>(4,352)</b>	<b>(2,557)</b>	<b>679</b>	<b>16,921</b>	<b>1,979</b>	<b>3,175</b>



**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Financial Statements  
(With Independent Auditors' Report)**

**September 30, 2020 and 2019**

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**September 30, 2020 and 2019**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>Independent Auditors' Report .....</b>	<b>1-2</b>
<b>Management's Discussion and Analysis.....</b>	<b>3-13</b>
<b>Financial Statements</b>	
Statements of Net Position.....	14
Statements of Revenues, Expenses and Changes in Net Position.....	15
Statements of Cash Flows.....	16
Notes to the Financial Statements .....	17-29
<b>Report on Internal Controls Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>-Independent Auditor's Report .....</b>	<b>30-31</b>



## INDEPENDENT AUDITORS' REPORT

To the Mayor, Members of the Council of the Government of the District of Columbia, the Board of Directors of Not-For-Profit Hospital Corporation and Inspector General of the Government of the District of Columbia  
Washington, D.C.

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

We have audited the accompanying financial statements of the Not-For-Profit Hospital Corporation, commonly known as United Medical Center (the Medical Center), a blended component unit of the Government of the District of Columbia, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Medical Center's basic financial statements as listed in the table of contents.

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

The Medical Center's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Medical Center as of September 30, 2020, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Prior Period Financial Statements*

The financial statements of the Medical Center as of and for the year ended September 30, 2019 were audited by other auditors. Those auditors expressed an unmodified opinion on those statements in their report dated January 2, 2020.

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 13, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2021, on our consideration of the Medical Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Medical Center's internal control over financial reporting and compliance.



Washington, D.C.  
January 6, 2021

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2020 and 2019**

**Overview of the Financial Statements**

Management's discussion and analysis (MD&A) is intended to serve as an introduction to the Medical Center's basic financial statements. The Medical Center's financial statements consist of three statements: statements of net position; statements of revenues, expenses, and changes in net position; and statements of cash flows. These financial statements and related notes provide information about the activities of the Medical Center, including resources held by the Medical Center but restricted for specific purposes by contributors, grantors, or enabling legislation.

***1. Statements of Net Position***

The statement of net position is designed to present information on all of the Medical Center's assets and liabilities. The difference between assets and liabilities is reported as net position. The Statements of Net Position also provides the basis for evaluating the capital structure of the Medical Center and assessing its liquidity and financial flexibility. Over time, an increase or decrease in the Medical Center's net position is one indicator of whether its financial health is improving or deteriorating. It is recommended that one considers additional nonfinancial factors, such as changes in the Medical Center's patient base and measures of the quality of service it provides to the community, as well as local economic factors to assess the overall health of the Medical Center.

***2. Statements of Revenues, Expenses and Changes in Net Position***

The Statement of Revenues, Expenses and Changes in Net Position presents changes to the Medical Center's net position during the most recent period. This statement measures the success of the Medical Center's operations during the years ending September 30, 2020 and 2019, and can be used to assess profitability and credit worthiness. Activities are reported as either operating or non-operating. Operating revenues are generally earned by providing goods or services to various customers, patients and related parties. Operating expenses are incurred to acquire or procure the goods and services to carry out the Medical Center's mission. Non-operating revenues and expenses result from activities other than providing goods and services related to patient care. All changes in net position are reported as soon as the underlying events giving rise to the change occurred, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will result in cash flows only in future fiscal periods (e.g., uncollected patient receivables and earned but unused vacation leave). The utilization of capital assets is reflected in the Statement of Revenues, Expenses and Changes in Net Position as depreciation and amortization expense, which depreciates or amortizes the cost of a long-lived asset over its expected useful life.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2020 and 2019**

**3. *Statements of Cash Flows***

The final required statement is the Statement of Cash Flows. The Statements of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operating, noncapital financing, and capital and related financing activities. The Statements of Cash Flows describes the sources of cash, for what the cash was used, and the change in cash balance during the reporting period. The Statement of Cash Flows aids in the assessment of the Medical Center's ability to generate future net cash flows and to meet obligations and commitments as they come due. The primary source of operating cash flows was service revenues received from patients and their public and private insurance providers. Uses of these cash sources include payments as wages and fringe benefits to employees and payments to suppliers and contractors for goods and services procured by the Medical Center.

**4. *Notes to the Financial Statements***

The notes to the financial statements provide additional information that is essential for a complete understanding of the data provided in the basic financial statements. The notes to the financial statements commence on page 17 of this report.

**Fiscal Year 2020 Financial Highlights**

- The Medical Center's total assets exceed its liabilities as of September 30, 2020 and 2019, by \$88.9 million and \$91.9 million, respectively.
- The Medical Center's change in net position was (\$3.0) million and (\$2.6) million for the years ended September 30, 2020 and 2019, respectively. The negative change in net position was primarily due to a 7% increase in operating expenses due to unbudgeted Coronavirus (COVID-19) expenses.
- The Medical Center's operating loss includes \$13.2 million and \$11.4 million of depreciation expense for the years ended September 30, 2020 and 2019, respectively.
- The Medical Center's operating loss decreased by \$12.8 million primarily due to District subsidies.
- The Medical Center received \$34.7 million and \$37.4 million grants and subsidies from the District of Columbia (the District) in fiscal years 2020 and 2019, respectively.
  - During fiscal year 2020, a District grant of \$25.8 million was for continued operating support, and a subsidy of \$8.9 million was for capital related costs.
  - During fiscal year 2019, a District grant and subsidies of \$35.4 million were for continued operating support, and \$2 million was for capital related costs.
- The Medical Center's total liabilities increased from \$30.3 million to \$55.9 million during fiscal year 2020, mainly due to accrued salaries and deferred liabilities for COVID-19 payments.
- The Medical Center's net working capital (current assets minus current liabilities) decreased from \$31.8 million to \$28.0 million during fiscal year 2020.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2020 and 2019**

**Fiscal Year 2019 Financial Highlights**

- The Medical Center's total assets exceed its liabilities as of September 30, 2019 and 2018, by \$91.9 million and \$94.5 million, respectively.
- The Medical Center's change in net position was (\$2.6) million and (\$10.9) million for the years ended September 30, 2019 and 2018, respectively. The positive change in net position was primarily due to a \$17.5 million received from the reinstatement of the disproportionate share revenue.
- The Medical Center's operating loss increase includes \$11.4 million and \$11.7 million of depreciation expense for the years ended September 30, 2019 and 2018, respectively.
- The Medical Center's operating loss decreased by \$12.6 million primarily as a result of reinstatement of disproportionate share revenues.
- The Medical Center received \$37.4 million and \$41.0 million subsidy from the District of Columbia (the District) in fiscal years 2019 and 2018, respectively.
  - During fiscal year 2019, \$2 million of the subsidy received was for capital related assets, \$35.4 million was for continued operating support.
  - During fiscal year 2018, \$8.8 million of the subsidy received was for capital related costs, \$32.2 million was for continued operating support.
- The Medical Center's total liabilities decreased from \$31.8 million to \$30.3 million during fiscal year 2019.
- The Medical Center's net working capital (current assets minus current liabilities) increased from \$27.9 million to \$31.8 million during fiscal year 2019.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
 September 30, 2020 and 2019**

**Financial Analysis of the Medical Center as a Whole**

The statement of net position provides the perspective of the Medical Center as a whole. The table below provides a summary of the Medical Center’s total assets, liabilities and net position as of September 30, 2020, 2019, and 2018:

	<b>Condensed Statements of Net Position</b>		
	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Assets:</b>			
Current assets	\$ 75,130,678	\$ 53,903,856	\$ 54,515,023
Non-current assets:			
Capital assets, net	<u>69,722,079</u>	<u>68,253,650</u>	<u>71,822,908</u>
Total non-current assets	<u>69,722,079</u>	<u>68,253,650</u>	<u>71,822,908</u>
<b>Total assets</b>	<b><u>144,852,757</u></b>	<b><u>122,157,506</u></b>	<b><u>126,337,931</u></b>
<b>Liabilities:</b>			
Current liabilities	<u>47,094,247</u>	22,128,617	26,592,681
Non-current liabilities	<u>8,848,383</u>	<u>8,128,775</u>	<u>5,232,247</u>
<b>Total liabilities</b>	<b><u>55,942,630</u></b>	<b><u>30,257,392</u></b>	<b><u>31,824,928</u></b>
<b>Net Position:</b>			
Net investment in capital assets	<u>69,722,079</u>	68,253,650	71,822,908
Restricted for capital projects	<u>17,012,140</u>	14,035,736	22,463,844
Unrestricted	<u>2,175,908</u>	9,610,728	226,251
<b>Total net position</b>	<b><u>\$ 88,910,127</u></b>	<b><u>\$ 91,900,114</u></b>	<b><u>\$ 94,513,003</u></b>

**2020** – The net position, over a period of time, can serve as a useful indicator of an organization’s financial position. As of September 30, 2020 and 2019, the Medical Center’s assets exceeded liabilities by \$88.9 million and \$91.9 million, respectively.

Capital assets reported on the financial statements represent the largest portion of the Medical Center’s assets. As of September 30, 2020 and 2019, capital assets represent 48.1% and 55.9% of total assets, respectively. Capital assets include land, land improvements, buildings and improvements, equipment, software, equipment under capital lease obligations, and construction in progress. Net capital assets increased by \$1.5 million during the fiscal year 2020. The Medical Center’s annual depreciation and amortization was \$13.2 million in fiscal year 2020, an increase of \$1.7 million from the previous year. The Medical Center uses these capital assets to provide medical care to citizens of the District Wards 7 and 8 and the adjoining Prince Georges County, Maryland.



**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
 September 30, 2020 and 2019**

The next largest portion of the Medical Center’s assets is current assets, which is mostly comprised of cash and cash equivalents and net patient receivables. As of September 30, 2020 and 2019, current assets represented 51.9% and 44.1%, respectively of total assets. Total current assets increased by \$21.2 million. The increase was mainly due to the \$21.5 million increase in the Medical Center’s cash.

Current liabilities represent 84.2% and 73.1 % of the Medical Center’s total liabilities as of September 30, 2020 and 2019, respectively. Current liabilities increased by \$25.0 million or 113% as of September 30, 2020 compared to the balance as of September 30, 2019. The change in current liabilities was primarily due to deferred revenue from stimulus payments.

The following table reflects the change in net position for the years ended September 30, 2020 and 2019:

**Changes in Net Position**

Balance as of September 30, 2018	\$ 94,513,003
Decrease in net position	<u>(2,612,889)</u>
Balance as of September 30, 2019	91,900,114
Decrease in net position	<u>(2,989,987)</u>
Balance as of September 30, 2020	<u><u>\$ 88,910,127</u></u>

**2019** – As of September 30, 2019 and 2018, the Medical Center’s assets exceeded liabilities by \$91.9 million and \$94.5 million, respectively.

Capital assets reported on the financial statements represent the largest portion of the Medical Center’s assets. As of September 30, 2019 and 2018, capital assets represent 55.9% and 56.8% of total assets, respectively. Capital assets include land, land improvements, buildings and improvements, equipment, software, equipment under capital lease obligations, and construction in progress. Net capital assets decreased by \$3.6 million during the fiscal year 2019. The Medical Center’s annual depreciation and amortization was \$11.4 million in fiscal year 2019, a decrease of \$301 thousand from the previous year.

The next largest portion of the Medical Center’s assets is current assets, which is mostly comprised of cash and cash equivalents and net patient receivables. As of September 30, 2019 and 2018, current assets represented 44.1% and 43.2%, respectively of total assets. Total current assets decreased by \$611 thousand. The decrease was mainly due to the \$4.4 million decrease in the Medical Center’s accounts receivable, inventory and prepaid expenses offset by \$3.8 million increase in cash.

Current liabilities represent 73.1% and 83.6% of the Medical Center’s total liabilities as of September 30, 2019 and 2018, respectively. Current liabilities decreased by \$4.5 million or 16.8% as of September 30, 2019 compared to the balance as of September 30, 2018. The change in current liabilities was primarily due to the timing of vendor payments.

**NOT-FOR-PROFIT HOSPITAL CORPORATION**  
**UNITED MEDICAL CENTER**  
**(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis**  
**September 30, 2020 and 2019**

The statements of revenues, expenses and changes in net position presents information showing how the Medical Center's net position changed during the years ended September 30, 2020, 2019, and 2018. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. The following table presents condensed financial information from the statements of revenues, expenses and changes in net position for the years ended September 30, 2020, 2019, and 2018:

**Condensed Schedule of Revenues, Expenses, and  
Changes in Net Position**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Revenues:</b>			
Operating revenues:			
Net patient service revenue	\$ 74,862,287	\$ 80,155,923	\$ 89,118,289
Disproportionate share revenues	9,755,008	14,294,933	-
Other operating revenues	<u>63,591,171</u>	<u>30,624,204</u>	<u>23,351,168</u>
Total operating revenues	<u>148,208,466</u>	<u>125,075,060</u>	<u>112,469,457</u>
Nonoperating revenues (expenses):			
Subsidy from District of Columbia	<u>8,857,036</u>	<u>22,049,421</u>	<u>25,827,149</u>
Total nonoperating revenues	<u>8,857,036</u>	<u>22,049,421</u>	<u>25,827,149</u>
Total revenues	<u>157,065,502</u>	<u>147,124,481</u>	<u>138,296,606</u>
<b>Expenses:</b>			
Operating expenses:			
Salaries and benefits	71,545,793	71,373,855	73,716,805
Supplies	17,270,823	13,604,157	15,889,851
Depreciation and amortization	13,155,749	11,448,837	11,749,872
Other expense	<u>58,083,124</u>	<u>53,310,521</u>	<u>47,836,939</u>
Total operating expenses	<u>160,055,489</u>	<u>149,737,370</u>	<u>149,193,467</u>
Change in net position	<u>(2,989,987)</u>	<u>(2,612,889)</u>	<u>(10,896,861)</u>
Net position, beginning of year	<u>91,900,114</u>	<u>94,513,003</u>	<u>105,409,864</u>
<b>Net position, end of year</b>	<u>\$ 88,910,127</u>	<u>\$ 91,900,114</u>	<u>\$ 94,513,003</u>

**2020** – The Medical Center's total operating revenues were \$148.2 million and \$125.1 million for the years ended September 30, 2020 and 2019. Revenues from patient care services represent 50.5% and 64.1% of total operating revenues, respectively. The Medical Center receives approximately 76.5% of its patient service revenue from governmental payors (primarily Medicare and Medicaid) and the remainder from various other nongovernmental payors.

Net patient service revenue, net of provision for bad debt, decreased 6.6% in fiscal year 2020 compared to the prior fiscal year due to corresponding decreases in patient care activities.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
 September 30, 2020 and 2019**

The Medical Center’s total costs were \$160.1 million and \$149.7 million for the years ended September 30, 2020 and 2019, an increase of \$10.3 million. The increase was primarily due to the supplies and labor costs incurred in preparation for the anticipated COVID-19 surge.

**2019** – The Medical Center’s total operating revenues were \$125.1 million and \$112.5 million for the years ended September 30, 2019 and 2018. Revenues from patient care services represent 64.1% and 79.2% of total operating revenues, respectively. The Medical Center receives approximately 90.1% of its patient service revenue from governmental payors (primarily Medicare and Medicaid) and the remainder from various other nongovernmental payors.

Net patient service revenue, net of provision for bad debt, decreased 12.0% in fiscal year 2019 compared to the prior fiscal year due to corresponding decreases in patient care activities.

The Medical Center’s total costs were \$149.7 million and \$149.2 million for the years ended September 30, 2019 and 2018, an increase of \$0.5 million.

**Capital and Debt Administration**

*Capital Assets*

The Medical Center’s capital assets as of September 30, 2020, 2019 and 2018 amount to \$69.7 million, \$68.3 million and \$71.8 million (net of accumulated depreciation and amortization), respectively. This investment in capital assets includes land, land improvements, buildings and improvements, equipment, software, equipment under capital lease obligations, and construction in progress. The following table summarizes the Medical Center’s capital assets net of accumulated depreciation and amortization as of September 30, 2020, 2019, and 2018, respectively:

<b>Asset Category:</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Land	\$ 8,100,000	8,100,000	\$ 8,100,000
Construction in progress	1,577,339	840,142	417,147
Land improvements	275,787	298,968	322,157
Buildings and improvements	45,083,218	45,743,923	49,045,816
Equipment	10,829,222	10,220,160	12,472,530
Equipment under capital lease obligations	-	-	3,899
Software	3,856,513	3,050,457	1,461,359
<b>Capital assets, net</b>	<b>\$ 69,722,079</b>	<b>\$ 68,253,650</b>	<b>\$ 71,822,908</b>

See notes 1 and 4 to the basic financial statements for additional disclosure on capital assets.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
September 30, 2020 and 2019**

*Long-term Liabilities*

As of September 30, 2020, 2019 and 2018, the Medical Center had total long-term liabilities outstanding of \$8.8 million, \$8.1 million, and \$5.2 million respectively. The following table summarizes the Medical Center’s long-term debt, which is presented in more detail in Note 5 of the basic financial statements:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Estimated third party settlements	\$ 7,219,040	6,011,826	2,815,770
Other liabilities	<u>1,629,343</u>	<u>2,116,949</u>	<u>2,416,477</u>
<b>Total noncurrent liabilities</b>	<b>\$ 8,848,383</b>	<b>\$ 8,128,775</b>	<b>\$ 5,232,247</b>

**Economic Factors**

- COVID-19 Pandemic** – On March 11, 2020 Mayor Bowser of the District of Columbia (the District) declared public health emergency due to the COVID-19 pandemic. As a part of this declaration of public health emergency the Medical Center began coordinating with other agencies regarding preparation to meet the surge requirements mandated by the District. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and the CARES Act provides funding to providers during this time of pandemic. The Surgeon General, on March 17, 2020, advised a halt to all hospital elective procedures to ensure resources are available to treat patients with coronavirus (COVID-19). In addition to halting all hospital elective procedures, the District of Columbia Department of Health (DC Health) recommended that all elective medical procedures, non-urgent hospital and outpatient visits, and non-urgent dental procedures be postponed to preserve health care capacity as the community mitigation strategies worked to flatten the epidemic curve. The Medical Center adhered to every regulation imposed by Federal or the District. The Medical Center experienced the impact of COVID-19 most of FY20 and into FY21 as the surge continues. We are not sure of the amount of impact in FY21. Various vaccines are becoming available and the Medical Center will participate fully in the process.
- Pricing Transparency** – The Centers for Medicare & Medicaid Services’ (CMS) fiscal year 2019 Inpatient Prospective Payment System (IPPS) final rule, instituted new price transparency requirements for all hospitals. Effective January 1, 2019, hospitals must make available to the public a listing of their standard charges via the internet. Additionally, IPPS hospitals must also post their standard charge for each Diagnostic Related Group (DRG). The hospital successfully met this requirement on December 23, 2018 by posting the Medical Center’s Charge Master to its website as well as to the CMS website.

Effective January 1, 2021, hospitals are required to meet further requirements of posting a comprehensive machine-readable file with all items and services and display a list of 300 shoppable services of which 70 were provided by CMS and 270 are the choice of the hospital in a consumer-friendly format. If this deadline is not achieved CMS will impose a \$300 a day penalty. The Medical Center is on track to meet this deadline and does not expect to incur any penalties.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2020 and 2019**

- ***The Patient Protection and Affordable Care Act of 2010*** – The uncertainty of the Affordable Care Act (ACA) will continue to have a profound economic impact on the nation's healthcare system and on the Medical Center in particular. Among the numerous provisions of the Act, those with the greatest effect on the Medical Center include the Medicaid population expansion and the individual mandate, both of which enlarged the Medical Center's insured population and concomitantly shrink its uninsured population; and the decrease of associated Medicare disproportionate share hospital (DSH) payments. However, it is uncertain how future congressional actions may impact the ACA. Other legislation that may impact the Medical Center include Medicare prospective payment system rate changes; and the resurgence in Medicare and Medicaid programs use of Recovery Audit Collectors (RAC) to recover allegedly improper payments.
- ***The American Recovery and Reinvestment Act of 2009*** – The American Recovery and Reinvestment Act of 2009 (ARRA) mandated a reduction to the applicable percentage of increase to the Inpatient Prospective Payment System payment rate for eligible hospitals that are not meaningful Electronic Health Record (EHR) users. The hospital successfully demonstrated meaningful use of Certified EHR Technology during calendar year 2018. Beginning October 1, 2019, the hospital will receive the full Medicare market basket rate increase. The United Medical center has continued to meet the measures for 2019 and is on track to meet the measures for 2020.
- ***Medicare Sequestration*** – On April 1, 2013, a provision of the Budget Control Act of 2011 requiring mandatory across-the-board reductions in Federal spending commenced (commonly referred to as sequestration). The provision included a 2% reduction to Medicare payments made to healthcare providers, including payments made under the meaningful use incentive program. The payment reduction is effective until 2023, however it is not possible to determine how future congressional actions to reduce the federal deficit will impact the Medical Center's revenues.
- ***Pay for Performance*** – The Affordable Care Act mandated programs that affect reimbursement through evaluation of the quality of care and cost of care provided to patients at the federal level; however, there are an increasing number of programs arising from state, including the District Medicaid and private interests. These programs provide incentives (and/or penalties) for reporting performance data and those that provide incentives (and/or penalties) based on benchmarking performance data against other providers regionally and nationally. The pay for performance programs will continue into the future and the Medical Center is aggressively monitoring and enhancing its quality performance programs in an effort to maintain incentive dollars.
- ***Certain Significant Risks and Uncertainties*** – Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. There is a reasonable possibility that estimates could change by material amounts. Management periodically reviews recorded amounts receivable from or payable to third-party payors and may adjust these balances as new information becomes available. In addition, revenue received under certain third-party agreements is subject to audit. Adjustments resulting from such audits and management reviews of unaudited years and open claims are reflected as adjustments to revenue in the year that the adjustment becomes known.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2020 and 2019**

- ***District of Columbia Universal Paid Leave*** – The D.C. Council gave final approval in December 2017, to a plan that will provide private-sector workers paid family and medical leave benefits. The bill, which passed by a veto-proof margin of 9 to 4, guarantees eight weeks of paid time off to new parents, six weeks to workers caring for ailing family members and two weeks of personal sick time. To pay for it, the District will levy a new 0.62 percent payroll tax on employers small and large to generate \$250 million annually, which will be distributed by a new arm of the city government. Under the plan approved by the council, the city would reimburse employees for 90 percent of their first \$900 in weekly pay and 50 percent of their remaining weekly pay, with a cap of \$1,000 per week. New legislation was introduced in June 2018, *Universal Paid Leave Pay Structure Amendment Act of 2018*, to amend certain provisions of the existing plan.

Effective July 1, 2019, the District began collecting taxes from employers for the Universal Paid Leave program. The Medical Center is in compliance.

Effective July 1, 2020, the District began administering the previously mentioned paid family leave benefits of eight weeks to bond with a new child, six weeks to care for a family member with a serious health condition, and two weeks to care for your own serious health condition.

- ***Medicaid Disproportionate Share Revenues*** – The Medicaid program pays the Medical Center Disproportionate Share (DSH) payments for servicing certain low income patients. The Medical Center received \$10.7 million in DSH payments in fiscal year 2020. The Medical Center continues to receive DSH payments and expects to receive those payments for the foreseeable future based on new regulations.
- ***District of Columbia Minimum Wage Increase*** – The “Fair Shot Minimum Wage Amendment Act of 2017” signed into law on June 27, 2018 after unanimous passage by the D.C. Council. Under the new law, the minimum wage will progressively increase to \$15.00 per hour on July 1, 2020, then increasing each successive year starting in 2021 in proportion to the increase in the Consumer Price Index (CPI). Beginning July 1, 2020, the minimum wage in the District of Columbia increased from \$14.00 per hour to \$15.00 per hour for all workers, regardless of size of employer. The Medical Center has adjusted the wages of all eligible employees to reflect this mandate.
- ***Joint Commission*** – The Joint Commission is an accreditation body that performs surveys on a triannual basis. The Medical Center entered into their survey window for re-accreditation in fiscal year 2020. The re-accreditation survey began on November 10, 2020, pushed in to fiscal year 2021 due to COVID-19, and continued until November 13, 2020. The Medical Center received positive feedback from the surveyors with minimal findings to address and is awaiting final recertification. The next Joint Commission survey will be in 2023.
- ***Skilled Nursing Facility*** – In May 2020, the Medical Center Board approved the Skilled Nursing Facility's temporary closure for the safety of the residents due to the severity of the COVID-19 pandemic. The residents received temporary placement at other facilities. As of this date, measures are in process for the permanent placement of all residents, at the completion of which the Skilled Nursing Facility will receive approval for permanent closure.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2020 and 2019**

**Requests for Information**

This financial report is designed to provide a general overview of the Medical Center's financial activities and to demonstrate the Medical Center's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

The Office of the Chief Financial Officer  
Not-for-Profit Hospital Corporation  
United Medical Center  
1310 Southern Avenue, S.E.  
Washington, DC 20032  
(202) 574-6993

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Statements of Net Position  
September 30, 2020 and 2019**

<b>ASSETS</b>	<b>2020</b>	<b>2019</b>
Current assets:		
Cash	\$ 53,401,936	31,932,976
Patient receivables, net of allowances for estimated uncollectibles	14,651,297	18,294,792
Inventories	6,023,594	1,272,822
Prepaid expenses and other assets	1,053,851	2,403,266
<b>Total current assets</b>	<b>75,130,678</b>	53,903,856
Capital assets, net	69,722,079	68,253,650
<b>Total assets</b>	<b>144,852,757</b>	122,157,506
<b>LIABILITIES AND NET POSITION</b>		
Current liabilities:		
Accounts payable and accrued expenses	18,773,451	12,129,367
Accrued salaries and benefits	11,837,726	8,588,223
Other liabilities	16,483,070	1,411,027
<b>Total current liabilities</b>	<b>47,094,247</b>	22,128,617
Estimated settlements due to third party payors, net of current portion	7,219,040	6,011,826
Other long-term liabilities	1,629,343	2,116,949
<b>Total noncurrent liabilities</b>	<b>8,848,383</b>	8,128,775
<b>Total liabilities</b>	<b>55,942,630</b>	30,257,392
Net position:		
Net investment in capital assets	69,722,079	68,253,650
Restricted for:		
Expendable		
Capital projects	17,012,140	14,035,736
Unrestricted	2,175,908	9,610,728
<b>Total net position</b>	<b>\$ 88,910,127</b>	\$ 91,900,114

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



**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Statements of Revenues, Expenses, and Changes in Net Position  
 For the Years Ended September 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Operating revenues:</b>		
Patient service revenue, net of contractual allowance and other adjustments	\$ 89,687,243	\$ 94,836,067
Provision for bad debts	<u>(14,824,956)</u>	<u>(14,680,144)</u>
Net patient service revenue, less provision for bad debts	74,862,287	80,155,923
Disproportionate share revenues	9,755,008	14,294,933
Grant revenues	855,860	479,092
District Grants	25,822,415	15,366,723
Federal Grants	23,056,284	-
Other operating revenues	<u>13,856,612</u>	<u>14,778,389</u>
<b>Total operating revenues</b>	<b><u>148,208,466</u></b>	<b><u>125,075,060</u></b>
<b>Operating expenses:</b>		
Salaries and wages	55,996,871	57,259,309
Employee benefits	15,548,921	14,114,546
Contract labor	4,181,479	3,164,214
Supplies	17,270,823	13,604,157
Professional fees	19,902,630	19,796,325
Purchased services	20,441,753	18,337,525
Depreciation and amortization	13,155,749	11,448,837
Utilities	3,493,578	3,139,148
Insurance	3,460,339	3,055,069
Rent and leases	399,372	945,338
Repairs and maintenance	4,045,279	3,090,924
Other expenses	<u>2,158,694</u>	<u>1,781,978</u>
<b>Total operating expenses</b>	<b><u>160,055,489</u></b>	<b><u>149,737,370</u></b>
<b>Operating loss</b>	<b><u>(11,847,023)</u></b>	<b><u>(24,662,310)</u></b>
<b>Nonoperating revenues (expenses):</b>		
District Subsidy - operating	-	20,000,000
<b>Total nonoperating revenues</b>	<b><u>-</u></b>	<b><u>20,000,000</u></b>
<b>Change in net position before District Capital Subsidy</b>	<b>(11,847,023)</b>	<b>(4,662,310)</b>
District subsidy- capital	<u>8,857,036</u>	<u>2,049,421</u>
<b>Changes in net position</b>	<b><u>(2,989,987)</u></b>	<b><u>(2,612,889)</u></b>
Net position, beginning of year	<u>91,900,114</u>	<u>94,513,003</u>
<b>Net position, end of year</b>	<b><u>\$ 88,910,127</u></b>	<b><u>\$ 91,900,114</u></b>

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

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Statements of Cash Flows  
For the Years Ended September 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Cash flows from operating activities:</b>		
Receipts from and on behalf of patients	\$ 79,712,996	\$ 102,259,421
Payments to employees and fringe benefits	(57,526,784)	(71,098,420)
Payments to suppliers and contractors	(68,296,289)	(72,169,960)
Other receipts and payments, net	<u>73,346,179</u>	<u>30,624,204</u>
Net cash provided by (used in) operating activities	<u>27,236,102</u>	<u>(10,384,755)</u>
<b>Cash flows from noncapital financing activities:</b>		
Proceeds from District of Columbia	-	20,000,000
Net cash from noncapital financing activities	<u>-</u>	<u>20,000,000</u>
<b>Cash flows from capital and related financing activities:</b>		
Cash received in contribution from the District of Columbia	8,857,036	2,049,421
Repayment of capital lease obligations	-	-
Purchase of capital assets	<u>(14,624,178)</u>	<u>(7,879,579)</u>
Net cash used in capital and related financing activities	<u>(5,767,142)</u>	<u>(5,830,158)</u>
Net increase in cash and cash equivalents	21,468,960	3,785,087
Cash, beginning of year	<u>31,932,976</u>	<u>28,147,889</u>
<b>Cash, end of year</b>	<u>\$ 53,401,936</u>	<u>\$ 31,932,976</u>
	<u>2020</u>	<u>2019</u>
<b>Reconciliation of operating loss to net cash used in operating activities:</b>		
Operating loss	\$ (11,847,023)	\$ (24,662,310)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation and amortization	13,155,749	11,448,837
Provision for bad debts	14,824,956	14,680,144
Effect of changes in noncash operating assets and liabilities:		
Patient receivables, net	(11,181,461)	(10,067,635)
Inventories	(4,750,772)	246,746
Prepaid expenses and other assets	1,349,415	(463,001)
Accounts payable and accrued expenses	6,644,084	(2,508,537)
Accrued salaries and benefits	3,249,503	275,435
Estimated settlements due to third party payors	1,207,214	3,196,056
Other liabilities	<u>14,584,437</u>	<u>(2,530,490)</u>
<b>Net cash from operating activities</b>	<u>\$ 27,236,102</u>	<u>\$ (10,384,755)</u>

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

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to the Financial Statements  
September 30, 2020 and 2019**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Reporting Entity**

The Not-For-Profit Hospital Corporation (the Hospital Corporation), commonly known as United Medical Center (the Medical Center) is a 330-bed facility that serves as the primary community healthcare provider to the Southeast area of the District of Columbia (the District). The Medical Center provides inpatient, outpatient, psychiatric, skilled nursing, and emergency care services for residents of the District primarily located in Ward 7 and Ward 8.

The Medical Center was created as an independent instrumentality of the District government. The primary purposes of the Hospital Corporation are to receive the land, improvements on the land, equipment, and other assets of the Medical Center, to operate and take all actions necessary to ensure the continued operations of the Medical Center; and to sell or otherwise transfer all or part of the Medical Center and site, if and when a buyer is identified.

For financial reporting purposes, the Medical Center is reported as a blended component unit of the District. Consistent with the authoritative guidance of the Governmental Accounting Standards Board (GASB), the Medical Center is a legally separate entity, and the District appoints a voting majority of the Medical Center's board. The Medical Center also depends on financial resources flowing from, or associated with, the District, a related entity and the District is able to impose its will on the Medical Center. Funds flowing from the District to the Medical Center are subject to changes to the District's laws and appropriations.

The Medical Center owns and operates a 120-bed Skilled Nursing Facility (SNF). As a distinct part of the Medical Center, the SNF provides short or long-term residential care, 24 hours a day. Residents receive a full range of services from a team of skilled healthcare professionals. Net revenues from resident services and operating expense of the SNF are included in the financial statements of the Medical Center.

The GASB establishes standards for external financial reporting for all state and local government entities. These standards require a statement of net position, a statement of revenues, expenses and change in net position and a statement of cash flows. They also require the classification of net position into three components—net investment in capital assets; amounts that are restricted; and amounts that are unrestricted. These classifications are defined as follows:

- *Net investment in capital assets* – This component consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvements of those assets or related debt are included in this component. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources is included in the same component as the unspent amount.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**(a) Reporting Entity** *(continued)*

- *Restricted* – This component consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets may be restricted through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. Restricted assets are either expendable or nonexpendable. Nonexpendable assets are those that are required to be retained in perpetuity. It is the policy of the Medical Center to use restricted resources first, followed by unrestricted, when expenses are incurred for purposes for which any of these resources are available. Therefore, the Medical Center considers restricted amounts to have been spent when expenditures are incurred for purposes for which both restricted and unrestricted net position is available.
- *Unrestricted* – This component is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

The accounting policies and practices of the Medical Center conform to accounting principles generally accepted in the United States of America (US GAAP) applicable to an enterprise fund of a government medical center. The financial statement presentation and significant accounting policies adopted by the Medical Center conform to the general practice within the healthcare industry, as published by the American Institute of Certified Public Accountants in its audit and accounting guide, *Health Care Entities*.

**(b) Enterprise Fund Accounting**

The Medical Center uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis of accounting using the economic resources measurement focus.

**(c) Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates. Significant items subject to such estimates and assumptions include the useful lives of fixed assets; allowances for doubtful accounts and contractual allowances and other contingencies.

**(d) Cash and Cash Equivalents**

The Medical Center considers all highly-liquid, temporary investments with original maturities of three months or less to be cash equivalents. Cash and cash equivalents include amounts invested in accounts with depository institutions which are readily converted to cash. Total deposits maintained at these institutions at times exceed the amount insured by federal agencies and therefore, bear a risk of loss. The Medical Center has not experienced such losses on these funds.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**(e) Inventories**

Inventories, which primarily consist of medical supplies and pharmaceuticals, are valued at the lower of cost or market with cost determined generally on the first-in-first-out basis.

**(f) Revenue Recognition**

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Under the terms of various agreements, regulations, and statutes, certain elements of third-party reimbursement are subject to negotiation, audit, and/or final determination by the third-party payors. As a result, there is at least a possibility that recorded estimates could change in the near term. Variances between preliminary estimates of net patient service revenue and final third-party settlements are included in net patient service revenue in the year in which the settlement or change in estimate occurs.

Patient accounts receivable are recorded net of estimated contractual allowances and amounts estimated to be uncollectible. The total estimated allowance for contractual and doubtful accounts as of September 30, 2020 and 2019 was approximately \$60.5 million and \$46.0 million, respectively.

The Medical Center receives subsidies from the District to support general operations and for capital asset acquisitions. This non-operating revenue is recorded when capital contributions are made by the District, which is recorded as non-operating revenues in the accompanying statements of revenues, expenses, and changes in net position. The Medical Center also receives funding to defray the costs of management related operating expenses, and the funding of emergency department physicians and hospitalists. These amounts are recognized as revenues when related expenses are incurred and are recorded in District grants revenues in the accompanying statements of revenues, expenses, and changes in net position.

Amounts received under grants and the District outpatient access are recognized as revenue when the related expenses are incurred or when the requirements are met.

**(g) Disproportionate Share Hospital Revenues**

Disproportionate Share Hospital Revenue (DSH) is funding received by the Medical Center for the treatment of indigent patients. DSH revenue is recognized as operating revenue in the year to which it is applied. The Medical Center recognized \$9.8 million and \$14.3 million in Medicaid DSH revenues for the years ended September 30, 2020 and 2019, respectively.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**(h) Fair Market Value of Financial Instruments**

The carrying amounts of the Medical Center's financial instruments that include cash equivalents, patient receivables, and accounts payable, as reported in the accompanying statements of net position, approximate their fair market value.

**(i) Capital Assets**

The Medical Center defines capital assets as classes of assets with an initial aggregate cost of more than \$5,000 and estimated useful lives in excess of one year. Land, land improvements, buildings and improvements, equipment, software, and construction in progress are stated at cost at the date of acquisition, estimated historical cost (if actual cost records are not available) or fair market value at the date of donation. When assets are sold or otherwise disposed of, the asset and related accumulated depreciation are removed from the accounts, and any remaining gain or loss is charged to operations. Repairs and maintenance are charged to expense when incurred. Capital assets are depreciated or amortized using the straight line method over the estimated useful lives of the assets.

All capital assets other than land and construction in progress are depreciated or amortized utilizing the straight-line method of depreciation over the following estimated useful lives of the assets:

Land improvements	5-25 years
Buildings and building improvements	5-40 years
Building fixtures	5-20 years
Equipment	3-15 years
Computers	5 years
Software	3-5 years

**(j) Estimated Malpractice Costs**

The provision for estimated medical malpractice claims includes estimates of the ultimate costs for both the reported claims and claims incurred but not yet reported. These amounts are included as a component of other long-term liabilities in the statements of net position.

**(k) Charity Care**

The Medical Center provides care to patients who meet certain criteria under its charity care policy without charge and does not pursue collection of amounts determined to qualify as charity care. These amounts are not reported as revenue. The Medical Center maintains records to identify and monitor the level of charity care provided. The criteria used for charity service considers family income, net worth, and other eligibility criteria at time of application. The Medical Center provided approximately \$508 thousand and \$1 million of charity care during the years ended September 30, 2020 and 2019, respectively, based on the cost to charge ratio.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**(l) Operating Revenues and Expenses**

The Medical Center's statement of revenues, expenses, and changes in net position distinguishes between operating and non-operating revenues and expenses. Operating revenues generally result from transactions associated with providing health care services - the Medical Center's principal activity. Operating expenses are incurred to provide healthcare services, financing and administrative costs. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**(m) Meaningful Use Incentives**

Under certain provisions of the American Recovery and Reinvestment Act of 2009 (ARRA), federal incentive payments are available to hospitals, physicians and certain other professionals when they adopt, implement or upgrade certified Electronic Health Record (EHR) technology and become "meaningful users," as defined under ARRA, of EHR technology in ways that demonstrate improved quality, safety, and effectiveness of care. Incentive payments are paid out over varying transitional schedules depending on the type of incentive (Medicare and Medicaid) and recipient (hospital or eligible provider). Eligible hospitals can attest for both Medicare and Medicaid incentives. For Medicare incentives, eligible hospitals receive payments over four years. For Medicaid incentives, eligible hospitals receive payments based on the relevant State adopted payment structure. Revenue recognition occurs when certain clinical measurements have been attested to. These amounts are included as a component of grant revenue in the accompanying statements of revenues, expenses, and changes in net position. The Medical Center will continue to monitor compliance with EHR technology to avoid future payment penalties.

**(n) Risk Management**

The Medical Center is exposed to various risks of loss from torts, theft of, damage to, and destruction of assets, business interruption, errors and omissions, employee injuries and illnesses, natural disasters, medical malpractice, and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage.

**(o) Net Patient Service Revenues**

The Medical Center has agreements with third-party payors that provide for payments to the Medical Center at amounts different from its established rates. The Medical Center's inpatient services, outpatient services, and physician services are recognized when the services are rendered based on billable charges.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**(o) Net Patient Service Revenues** *(continued)*

The Medical Center's policy is to write-off patient receivables when they are identified as uncollectible. Patient accounts receivable are reduced by an allowance for uncollectible accounts to reserve for accounts, which are expected to become uncollectible in future years. In evaluating the collectability of accounts receivable, the Medical Center utilizes a methodology that considers payor experience by age category.

A summary discussion of the payment agreements with major third-party payors is as follows:

**Medicare**

Payments to the Medical Center from Medicare for inpatient acute and psychiatric services are made on a prospective basis. Under this program, payments are made at a predetermined specified rate for each discharge, based on a patient's diagnosis, weighted by an acuity factor. The Medical Center is paid a disproportionate share adjustment for servicing certain low income patients. Outpatient services are paid at prospectively determined rates per procedure under a methodology, which utilizes ambulatory payment classifications (APCs). Similar to the inpatient rates, outpatient rates vary according to the procedures performed. Other outpatient services are based on fee schedules. Additional payments are made to the Medical Center for the cost of cases that have an unusually high cost in comparison to national averages. The Medical Center is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Medical Center and audits thereof by the Medicare Administrative Contractor (MAC). In addition, the Medical Center receives payments for residents in the Skilled Nursing Facility (SNF) who are covered by Medicare. The Medicare program pays the per diem prospective payment rates, which cover all routine services, ancillary services, and capital-related costs for a resident's Part A stay. The program pays different rates for residents according to case-mix adjustments, which are based on residents' Resource Utilization Groups, or RUGs score.

**Medicaid**

The Medical Center is paid by Medicaid based on All Patient Refined Diagnosis-Related Group (APR-DRG) at a predetermined specified rate for each discharge, subject to a weight or acuity factor, based on patient's diagnosis. Outpatient services are reimbursed based on Enhanced Ambulatory Payment Groups (EAPGs). EAPGs group together procedure and medical visits that share similar clinical characteristics, resource utilization patterns and cost so that the payment is based on the relative intensity of the entire visit. Beginning February 1, 2018, the District's Medicaid program reimbursed skilled nursing facility care based on a prospective per diem rate based on severity of illness and resource needs using a residents' Resource Utilization Group (RUG) score / Health Insurance Prospective Payment System (HIPPS) and now requires documentation.



**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**(o) Net Patient Service Revenues** *(continued)*

Health Insurance Prospective Payment System rate codes represent specific sets of patient characteristics (or case-mix groups) health insurers use to make payment determinations under several prospective payment systems. Case-mix groups are developed based on research into utilization patterns among various provider types. For the payment systems that use HIPPS codes, clinical assessment data is the basic input. A standard patient assessment instrument is interpreted by case-mix grouping software algorithms, which assign the case mix group. For payment purposes, at least one HIPPS code is defined to represent each case-mix group. These HIPPS codes are reported on claims to insurers.

**Other Insurance Carriers**

The Medical Center also has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Medical Center under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily or procedure rates. The CareFirst agreement contains a “most-favored nations” clause which means CareFirst would reimburse the Medical Center at or a rate that is lower than the other third-party commercial payors.

**(p) Income Taxes**

The principal operations of the Medical Center, as an instrumentality of the District, are recognized as exempt from income tax under the applicable income tax regulations of the Internal Revenue Code and the District. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

**(q) New Pronouncements**

The GASB issued statements No. 83, *Certain Asset Retirement Obligations*, GASB No. 84, *Fiduciary Activities*, GASB No. 85, *Omnibus 2018*, and GASB No. 87, *Leases*. These statements may have a material effect on the Medical Center’s financial statements once implemented. The Medical Center will be analyzing the effects of these pronouncements and plans to adopt them, as applicable, by their effective date.

**2. CASH AND CASH EQUIVALENTS**

The Medical Center’s cash is held in various bank accounts. These accounts were established and approved by the Office of the Chief Financial Officer (OCFO), Office of Finance and Treasury (OFT) for the District. As of September 30, 2020 and 2019, total cash and cash equivalents held was \$53.4 million and \$31.9 million, respectively, of which \$17.0 million and \$14.0 million, respectively, was set aside for capital expenditures from the District capital subsidy. Interest earned in this account for the years ended September 30, 2020 and 2019 was \$231 thousand and \$44.6 thousand, respectively.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
 September 30, 2020 and 2019**

**2. CASH AND CASH EQUIVALENTS (continued)**

The Medical Center maintains cash and cash equivalents balances and securities at several financial institutions. The cash balance at each financial institution is insured under the Federal Deposit Insurance Corporation (FDIC) up to \$250 thousand and securities are insured up to \$500 thousand under Securities Investor Protection Corporation (SIPC). At times, the balances on deposit and securities will exceed the balance insured by the FDIC and SIPC. The total deposits held are collateralized at 102%. The Medical Center has a sweep investment account that is a repurchase sweep investment and is in accordance with the District Financial Institutions and Deposit Act of 1997 and the investment policy. The District's investment policy limits investments to obligations of the United States and agencies thereof, prime commercial paper, banker's acceptances and repurchase agreements fully collateralized in obligations of the United States government and agency securities. As of September 30, 2020 and 2019, there were no deposits exposed to custodial credit risk.

**3. ACCOUNTS RECEIVABLE, ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Patient accounts receivable and accounts payable (including accrued expenses) reported as current assets and liabilities by the Medical Center as of September 30, 2020 and 2019, consisted of these amounts:

	<u>2020</u>	<u>2019</u>
<b>Patient Accounts Receivable:</b>		
Receivable from patients and their insurance carriers	\$ 13,118,367	\$ 10,568,299
Receivable from Medicare	1,764,254	6,594,715
Receivable from Medicaid	<u>3,037,887</u>	<u>10,474,947</u>
Total patient accounts receivable	17,920,508	27,637,961
Less allowance for uncollectible amounts	<u>3,269,211</u>	<u>9,343,169</u>
<b>Patient accounts receivable, net</b>	<u>\$ 14,651,297</u>	<u>\$ 18,294,792</u>
	<u>2020</u>	<u>2019</u>
<b>Accounts Payable and Accrued Expenses:</b>		
Payable to employees	\$ 10,094,767	\$ 7,934,466
Payable to suppliers	18,773,451	12,129,367
Payable to payroll taxing authorities and others	<u>1,742,959</u>	<u>653,757</u>
<b>Total accounts payable and accrued expenses</b>	<u>\$ 30,611,177</u>	<u>\$ 20,717,590</u>

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**4. CAPITAL ASSETS AND DEPRECIATION**

Capital asset additions, and balances for the year ended September 30, 2020, were as follows:

Asset Class	September 30, 2019	Additions	Transfers	September 30, 2020
<b>Non-depreciable:</b>				
Land	\$ 8,100,000	\$ -	\$ -	\$ 8,100,000
Construction in progress	840,142	737,197	-	1,577,339
<b>Total Non-depreciable</b>	<b>8,940,142</b>	<b>737,197</b>	<b>-</b>	<b>9,677,339</b>
<b>Depreciable and amortizable:</b>				
Land improvements	1,205,674	-	-	1,205,674
Buildings and improvements	76,395,058	5,906,659	-	82,301,717
Equipment	40,116,015	5,472,523	-	45,588,538
Equipment under capital lease obligations	1,567,602	-	-	1,567,602
Software	11,750,790	2,507,799	-	14,258,589
<b>Total depreciable and amortizable</b>	<b>131,035,139</b>	<b>13,886,981</b>	<b>-</b>	<b>144,922,120</b>
<b>Less: accumulated depreciation and amortization for:</b>				
Land improvements	(906,706)	(23,181)	-	(929,887)
Buildings and improvements	(30,651,135)	(6,567,364)	-	(37,218,499)
Equipment	(29,895,855)	(4,863,461)	-	(34,759,316)
Equipment under capital lease obligations	(1,567,602)	-	-	(1,567,602)
Software	(8,700,333)	(1,701,743)	-	(10,402,076)
<b>Total accumulated depreciation and amortization</b>	<b>(71,721,631)</b>	<b>(13,155,749)</b>	<b>-</b>	<b>(84,877,380)</b>
Capital assets, net	<b>\$ 68,253,650</b>	<b>\$ 1,468,429</b>	<b>\$ -</b>	<b>\$ 69,722,079</b>

Capital asset additions, and balances for the year ended September 30, 2019, were as follows:

Asset Class	September 30, 2018	Additions	Transfers	September 30, 2019
<b>Non-depreciable:</b>				
Land	\$ 8,100,000	\$ -	\$ -	\$ 8,100,000
Construction in progress	417,147	422,995	-	840,142
<b>Total Non-depreciable</b>	<b>8,517,147</b>	<b>422,995</b>	<b>-</b>	<b>8,940,142</b>
<b>Depreciable and amortizable:</b>				
Land improvements	1,205,674	-	-	1,205,674
Buildings and improvements	73,966,488	2,428,570	-	76,395,058
Equipment	37,944,788	2,171,227	-	40,116,015
Equipment under capital lease obligations	1,567,602	-	-	1,567,602
Software	8,894,003	2,856,787	-	11,750,790
<b>Total depreciable and amortizable</b>	<b>123,578,555</b>	<b>7,456,584</b>	<b>-</b>	<b>131,035,139</b>
<b>Less: accumulated depreciation and amortization for:</b>				
Land improvements	(883,517)	(23,189)	-	(906,706)
Buildings and improvements	(24,920,672)	(5,730,463)	-	(30,651,135)
Equipment	(25,472,258)	(4,423,597)	-	(29,895,855)
Equipment under capital lease obligations	(1,563,703)	(3,899)	-	(1,567,602)
Software	(7,432,644)	(1,267,689)	-	(8,700,333)
<b>Total accumulated depreciation and amortization</b>	<b>(60,272,794)</b>	<b>(11,448,837)</b>	<b>-</b>	<b>(71,721,631)</b>
Capital assets, net	<b>\$ 71,822,908</b>	<b>\$ (3,569,258)</b>	<b>\$ -</b>	<b>\$ 68,253,650</b>

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
 September 30, 2020 and 2019**

**5. LONG-TERM LIABILITIES**

A schedule of the Medical Center’s long-term liabilities as of September 30, 2020 and 2019, were as follows:

	2019	Additions	Reductions	2020	Amounts due in one year
Estimated third party settlements	\$ 6,011,826	\$ 1,516,293	\$ (309,079)	\$ 7,219,040	\$ -
Other liabilities	2,116,949	-	(487,606)	1,629,343	-
<b>Total noncurrent liabilities</b>	<b>\$ 8,128,775</b>	<b>\$ 1,516,293</b>	<b>\$ (796,685)</b>	<b>\$ 8,848,383</b>	<b>\$ -</b>

	2018	Additions	Reductions	2019	Amounts due in one year
Estimated third party settlements	\$ 2,815,770	\$ 5,454,679	\$ (2,258,623)	\$ 6,011,826	\$ -
Other liabilities	2,416,477	-	(299,528)	2,116,949	-
<b>Total noncurrent liabilities</b>	<b>\$ 5,232,247</b>	<b>\$ 5,454,679</b>	<b>\$ (2,558,151)</b>	<b>\$ 8,128,775</b>	<b>\$ -</b>

**6. THIRD PARTY SETTLEMENTS**

The Medical Center is reimbursed for serving a disproportionate share of low income patients, reimbursable Medicare bad debt, a high percentage of End-Stage Rental Disease (ESRD) beneficiaries, and certain other items at a tentative rate with final settlement determined after the Medical Center’s submission of annual reports and audits thereof by State and Federal agencies and through their contractors. Cost Reports for the Medicare program have been final settled for all years through 2016. Medicaid DSH survey results remain unsettled for fiscal years 2016 through 2019 and are subject to final audit. Results of cost report and DSH audit settlements, as well as the Medical Center’s estimates for settlements, of all fiscal years through 2020 are reflected in the accompanying financial statements.

**7. MEDICAL MALPRACTICE CLAIMS**

The Medical Center is involved in litigation arising in the ordinary course of business. Claims alleging malpractice have been asserted against the Medical Center and are currently in various stages of litigation. Additional claims may be asserted against the Medical Center arising from services provided to patients through September 30, 2020. The Medical Center purchases professional and general liability insurance to cover medical malpractice claims. The liability recorded as of September 30, 2020 and 2019, within the line item other long term liabilities in the statements of net position, represents estimated costs associated with litigating and settling claims.

**8. COMPENSATED ABSENCES**

The Medical Center’s accumulated leave policy allows employees to accumulate unused leave at various limits depending on employee’s classification and years of service. Effective January 1, 2015 the accrual rate changed for non-union employees to a basic maximum of 352 hours. The International Union of Operating Engineers (IUOE) and the United Federation of Special Police and Security Officers (UFSPSO) unions accepted the new rates, however, the 1199 Service Employees International Union (SEIU) and District of Columbia Nursing Association (DCNA)’s accrual rate remains the same as the original rate.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**8. COMPENSATED ABSENCES** *(continued)*

Prior to January 1, 2015 non-union employees were generally allowed to accrue accumulated leave up to a maximum of 480 hours. Employees who had unused hours over 352 effective January 1, 2015, were grandfathered. These employees had a two year window to utilize the hours over 352 or receive \$0.50 on the dollar cash out. Unused hours at the end of the second year will be forfeited. Most employees used up excess vacation prior. All employees opted to take excess vacation prior to implementation of payout.

The accrued accumulated leave balance is payable to employees in those cases where (1) employee did not take scheduled time off to meet operational needs, and the employee's request is approved by the Vice President and Chief Executive Officer, or (2) upon qualified separation of employment.

The Medical Center's accumulated leave policy allows regular full-time and part-time employees paid leave benefits. The Medical Center records accumulated leave as an expense and related liability as the benefit accrues to employees based on salary rates and accumulated leave hours. The policy of the Medical Center is to permit employees to accumulate earned but unused paid time off benefits. There is no liability for unpaid disability reserve leave as the amounts do not vest and are not payable upon termination of the employee. All vacation pay is accrued when earned.

As of September 30, 2020 and 2019, \$3.2 million and \$2.9 million, respectively, was recorded as accrued vacation, within the line item accrued salaries and benefits in the statements of net position.

**9. RETIREMENT PLANS**

During the current fiscal year, the Medical Center administered two types of retirement plans available to its employees.

**(a) Defined Contribution Plan**

The Medical Center maintains a defined contribution plan in accordance with Internal Revenue Code (IRC) Section 401(a) covering substantially all employees. It provides matching contributions up to 3% of employees' compensation by the Medical Center for the fiscal years ended September 30, 2020 and 2019. Participants vest in their accounts at a rate of 20% for each year of service, with 100% vesting after 5 years of service. For the fiscal years ended September 30, 2020 and 2019, the Medical Center's contributions to the 401(a) defined contribution plan were \$594 thousand and \$567 thousand, respectively. Forfeitures may be used first to reduce the Medical Center's contribution, and then to pay any expenses payable to the plan.

The forfeited contributions as of September 30, 2020 and 2019, were \$14 thousand and \$17 thousand, respectively. The Medical Center contracts with ICMA-RC, as its third-party administrator for this plan.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2020 and 2019**

**9. RETIREMENT PLANS** *(continued)*

**(b) Deferred Compensation Plan**

The Medical Center offers its employees a deferred compensation plan in accordance with IRC Section 457(b), which allows employees in calendar years 2020 and 2019 to defer up to \$19.5 thousand and \$19.0 thousand of compensation under the IRS annual limitations, respectively. The participants are fully vested in their contributions to the 457(b) plan at all times. The Medical Center does not contribute to the deferred compensation plan. This plan is also administered by ICMA-RC.

**10. COMMITMENTS AND NONCANCELABLE OPERATING LEASES**

The Medical Center is committed under various non-cancelable operating leases, all of which are related to equipment and software leases. There are no future minimum lease payments under operating leases as of September 30, 2020.

**11. TRANSACTIONS WITH RELATED PARTIES**

The Medical Center receives payments from the District for services provided to Medicaid-eligible residents of the District. The Medical Center also receives grant funding for certain expenditure needs and covering additional costs of providing services to certain at-risk populations of the District.

The following is a summary of related party transactions included in the accompanying financial statements as of September 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
<i><b>Patient receivables, net</b></i>		
Accounts receivable due from DC Medicaid	\$ 4,743,909	\$ 9,713,649
<i><b>Patient service revenues</b></i>		
Net patient revenue - DC Medicaid	24,622,465	23,325,893
<i><b>DSH revenues - the District Medicaid</b></i>	10,755,008	17,466,346
<i><b>Grant Revenues</b></i>		
Other revenue - DC Medicaid Meaningful Use Grant	-	159,249
<i><b>District Grants</b></i>		
Funding for union retro accrual	-	-
Funding for mangement related expenses	7,098,812	6,760,773
Funding for ED physicians and hospitalists	8,814,300	7,500,000
The District outpatient access payments	2,523,070	1,105,950
Direct subsidy - operating	-	20,000,000
<i><b>Direct subsidy - capital</b></i>	8,857,036	2,049,421
<i><b>Purchased services</b></i>		
<i><b>Provider fees</b></i>	(402,793)	(366,150)

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
 September 30, 2020 and 2019**

**12. CONCENTRATIONS OF CREDIT RISK**

The Medical Center grants credit without collateral to its patients, most of who are local residents and insured under third-party payor agreements. The mix of gross receivables from patients and third-party payors as of September 30, 2020 and 2019 were as follows:

	<u>2020</u>	<u>2019</u>
Medicare	26%	27%
Medicaid	13%	21%
HMO Medicare/Medicaid	20%	21%
HMO/PPO	9%	8%
Commercial/Other	7%	6%
Self Pay	25%	17%
<b>Total</b>	<u>100%</u>	<u>100%</u>

**13. COMMITMENTS AND CONTINGENCIES**

**Litigation Matters**

The Medical Center is named as a party in legal proceedings and investigations that occur in the normal course of the Medical Center’s operations. Although the ultimate outcome of the legal proceedings and investigations is unknown, the Medical Center is vigorously defending its position in each case.

**Collective Bargaining Agreements**

The Medical center has four main collective bargaining agreements in effect with unions representing certain employees, all of which are under negotiation and are targeted to be updated in FY 2021.

**14. SUBSEQUENT EVENTS**

The Medical Center has evaluated subsequent events from the statement of net position date through January 6, 2021, the date these financial statements were available for issue, noting no additional events that affect the financial statements as of September 30, 2020 or require additional disclosure.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**INDEPENDENT AUDITOR'S REPORT**

To the Mayor, Members of the Council of the Government of the District of Columbia,  
the Board of Directors of Not-For-Profit Hospital Corporation and  
Inspector General of the Government of the District of Columbia  
Washington, D.C.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Not-For-Profit Hospital Corporation, commonly known as United Medical Center (the Medical Center), blended component unit of the Government of the District of Columbia, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Medical Center's basic financial statements, and have issued our report thereon dated January 6, 2021.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Medical Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Medical Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Medical Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Medical Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express



such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Washington, D.C.  
January 6, 2021

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Financial Statements  
(With Independent Auditor's Report)**

**September 30, 2021 and 2020**

## TABLE OF CONTENTS

	<b>Page</b>
<b>Independent Auditor’s Report</b>	1
<b>Management’s Discussion and Analysis</b>	3
<b>Financial Statements</b>	
Statements of Net Position	16
Statements of Revenues, Expenses and Changes in Net Position	17
Statements of Cash Flows	18
Notes to the Financial Statements	19
<b>Report on Internal Controls Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>-Independent Auditor’s Report</b>	33



# McConnell Jones

## INDEPENDENT AUDITOR'S REPORT

To the Mayor, Members of the Council of the Government of the District of Columbia,  
the Board of Directors of Not-For-Profit Hospital Corporation and  
Inspector General of the Government of the District of Columbia  
Washington, D.C

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

We have audited the accompanying financial statements of Not-For-Profit Hospital Corporation, commonly known as United Medical Center (the Medical Center), a blended component unit of Government of the District of Columbia as of and for the years ended September 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Medical Center's basic financial statements as listed in the table of contents.

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

The Medical Center's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5101 Wisconsin Ave., NW  
Suite 210  
Washington, DC 20016  
Phone: 202.207.3570  
Fax: 202.968.1601

[WWW.MCCONNELLJONES.COM](http://WWW.MCCONNELLJONES.COM)



# McConnell Jones

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Medical Center as of September 30, 2021 and 2020, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2022, on our consideration of the Medical Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Medical Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Medical Center's internal control over financial reporting and compliance.

Washington, D.C.  
January 3, 2022

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

**Overview of the Financial Statements**

The following is a discussion and analysis of Not for Profit Hospital Corporation's, commonly known as United Medical Center (the Medical Center), financial performance for the years ended September 2021, and 2020, with 2019 included for comparative purposes. We encourage readers to consider the information presented here in conjunction with additional information furnished in our financial statements, including the accompanying notes to the basic financial statements, which begin on page 16. All amounts are reported in whole dollars unless otherwise stated.

Management's discussion and analysis (MD&A) is intended to serve as an introduction to the Medical Center's basic financial statements. The Medical Center's financial statements consist of three statements: Statements of Net Position; Statements of Revenues, Expenses, and Changes in Net Position; and Statements of Cash Flows. These financial statements and related notes provide information about the activities of the Medical Center, including resources held by the Medical Center but restricted for specific purposes by contributors, grantors, or enabling legislation.

**1. *Statements of Net Position***

The statement of net position is designed to present information on all of the Medical Center's assets and liabilities. The difference between assets and liabilities is reported as net position. The Statements of Net Position also provides the basis for evaluating the capital structure of the Medical Center and assessing its liquidity and financial flexibility. Over time, an increase or decrease in the Medical Center's net position is one indicator of whether its financial health is improving or deteriorating. It is recommended that one considers additional nonfinancial factors, such as changes in the Medical Center's patient base and measures of the quality of service it provides to the community, as well as local economic factors to assess the overall health of the Medical Center.

**2. *Statements of Revenues, Expenses and Changes in Net Position***

The Statement of Revenues, Expenses and Changes in Net Position presents changes to the Medical Center's net position during the most recent period. This statement measures the success of the Medical Center's operations during the years ending September 30, 2021 and 2020, and can be used to assess profitability and credit worthiness. Activities are reported as either operating or non-operating. Operating revenues are generally earned by providing goods or services to various customers, patients and related parties. Operating expenses are incurred to acquire or procure the goods and services to carry out the Medical Center's mission. Non-operating revenues and expenses result from activities other than providing goods and services related to patient care. All changes in net position are reported as soon as the underlying events giving rise to the change occurred, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will result in cash flows only in future fiscal periods (e.g., uncollected patient receivables and earned but unused vacation leave). The utilization of capital assets is reflected in the Statement of Revenues, Expenses and Changes in Net Position as depreciation and amortization expense, which depreciates or amortizes the cost of a long-lived asset over its expected useful life.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

**3. *Statements of Cash Flows***

The final required statement is the Statement of Cash Flows. The Statements of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operating, noncapital financing, and capital and related financing activities. The Statements of Cash Flows describes the sources of cash, for what the cash was used, and the change in cash balance during the reporting period. The Statement of Cash Flows aids in the assessment of the Medical Center's ability to generate future net cash flows and to meet obligations and commitments as they come due. The primary source of operating cash flows was service revenues received from patients and their public and private insurance providers. Uses of these cash sources include payments as wages and fringe benefits to employees and payments to suppliers and contractors for goods and services procured by the Medical Center.

**4. *Notes to the Financial Statements***

The notes to the financial statements provide additional information that is essential for a complete understanding of the data provided in the basic financial statements.

**Fiscal Year 2021 Financial Highlights**

- The Medical Center's total assets exceed its liabilities as of September 30, 2021 and 2020, by \$79.3 million and \$89.9 million, respectively.
- The Medical Center's change in net position was (\$9.6) million and (\$3.0) million for the years ended September 30, 2021 and 2020, respectively. The negative change in net position was primarily due to a \$5.2 million decrease in grant revenue.
- The Medical Center's operating loss includes \$14.8 million and \$13.2 million depreciation expense for the years ended September 30, 2021 and 2020, respectively.
- The Medical Center's operating loss increased by \$614 thousand primarily due to lower patient activity.
- The Medical Center received \$42.8 million and \$34.7 million of grants and subsidies from the District of Columbia (the District) in fiscal years 2021 and 2020, respectively. In addition to the above subsidies and grants there were also federal grants of \$4.1 million in 2021 and \$23.1 million in 2020.
  - During fiscal year 2021, a District grant of \$40.0 million was for continued operating support, and a subsidy of \$2.8 million was for capital related costs.
  - During fiscal year 2020, a District grant of \$25.8 million was for continued operating support, and a subsidy of \$8.9 million was for capital related costs.
- The Medical Center's total liabilities decreased from \$55.9 million to \$47.1 million during fiscal year 2021.
- The Medical Center's net working capital (current assets minus current liabilities) increased from \$28.0 million to \$37.4 million during fiscal year 2021.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

**Fiscal Year 2020 Financial Highlights**

- The Medical Center's total assets exceed its liabilities as of September 30, 2020 and 2019, by \$88.9 million and \$91.9 million, respectively.
- The Medical Center's change in net position was (\$3.0) million and (\$2.6) million for the years ended September 30, 2020 and 2019, respectively. The negative change in net position was primarily due to a 7% increase in operating expenses due to unbudgeted Coronavirus (COVID-19) expenses.
- The Medical Center's operating loss includes \$13.2 million and \$11.4 million of depreciation expense for the years ended September 30, 2020 and 2019, respectively.
- The Medical Center's operating loss decreased by \$12.8 million primarily due to District subsidies.
- The Medical Center received \$34.7 million and \$37.4 million grants and subsidies from the District of Columbia (the District) in fiscal years 2020 and 2019, respectively.
  - During fiscal year 2020, a District grant of \$25.8 million was for continued operating support, and a subsidy of \$8.9 million was for capital related costs.
  - During fiscal year 2019, a District grant and subsidies of \$35.4 million were for continued operating support, and \$2 million was for capital related costs.
- The Medical Center's total liabilities increased from \$30.3 million to \$55.9 million during fiscal year 2020, mainly due to accrued salaries and deferred liabilities for COVID-19 payments.

The Medical Center's net working capital (current assets minus current liabilities) decreased from \$31.8 million to \$28.0 million during fiscal year 2020.



**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
 September 30, 2021 and 2020**

**Financial Analysis of the Medical Center as a Whole**

The statement of net position provides the perspective of the Medical Center as a whole. The table below provides a summary of the Medical Center’s total assets, liabilities and net position as of September 30, 2021, 2020, and 2019:

**Condensed Statements of Net Position**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Assets:</b>			
Current assets	\$ 64,080,835	\$ 75,130,678	\$ 53,903,856
Non-current assets:			
Capital assets, net	<u>62,295,931</u>	<u>69,722,079</u>	<u>68,253,650</u>
Total non-current assets	<u>62,295,931</u>	<u>69,722,079</u>	<u>68,253,650</u>
<b>Total assets</b>	<u>126,376,766</u>	<u>144,852,757</u>	<u>122,157,506</u>
<b>Liabilities:</b>			
Current liabilities	<u>26,644,080</u>	47,094,247	22,128,617
Non-current liabilities	<u>20,454,624</u>	8,848,383	8,128,775
<b>Total liabilities</b>	<u>47,098,704</u>	<u>55,942,630</u>	<u>30,257,392</u>
<b>Net Position:</b>			
Net investment in capital assets	<u>62,295,931</u>	69,722,079	68,253,650
Restricted for capital projects	<u>10,489,609</u>	17,012,140	14,035,736
Unrestricted	<u>6,492,522</u>	2,175,908	9,610,728
<b>Total net position</b>	<u>\$ 79,278,062</u>	<u>\$ 88,910,127</u>	<u>\$ 91,900,114</u>

**2021** - The net position, over a period of time, can serve as a useful indicator of an organization’s financial position. As of September 30, 2021 and 2020, the Medical Center’s assets exceeded liabilities by \$79.3 million and \$88.9 million, respectively.

Capital assets reported on the financial statements represent the largest portion of the Medical Center’s assets. As of September 30, 2021 and 2020, capital assets represent 49.4% and 48.1% of total assets, respectively. Capital assets include land, land improvements, buildings and improvements, equipment, software, equipment under capital lease obligations, and construction in progress. Net capital assets decreased by \$7.4 million during the fiscal year 2021. The Medical Center’s annual depreciation and amortization was \$14.8 million in fiscal year 2021, an increase of \$1.6 million from the previous year. The Medical Center uses these capital assets to provide medical care to citizens of the District Wards 7 and 8 and the adjoining Prince Georges County, Maryland.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
 September 30, 2021 and 2020**

The next largest portion of the Medical Center’s assets is current assets, which is mostly comprised of cash and net patient receivables. As of September 30, 2021 and 2020, current assets represented 50.7% and 51.9%, respectively of total assets. Total current assets decreased by \$11.0 million. The decrease was mainly due to \$9.8 million of unused fiscal year 2020 DC COVID-19 stimulus remitted to DC Government in fiscal year 2021.

Current liabilities represent 56.6% and 84.2 % of the Medical Center’s total liabilities as of September 30, 2021 and 2020, respectively. Current liabilities decreased by \$20.5 million or 43% as of September 30, 2021 compared to the balance as of September 30, 2020. The change in current liabilities was primarily due to a decrease in deferred revenue from COVID stimulus and payments to vendors.

The following table reflects the change in net position for the years ended September 30, 2021 and 2020:

**Changes in Net Position**

Balance as of September 30, 2019	\$ 91,900,114
Decrease in net position	<u>(2,989,987)</u>
Balance as of September 30, 2020	88,910,127
Decrease in net position	<u>(9,632,065)</u>
Balance as of September 30, 2021	<u><b>\$ 79,278,062</b></u>

**2020** - The net position, over a period of time, can serve as a useful indicator of an organization’s financial position. As of September 30, 2020 and 2019, the Medical Center’s assets exceeded liabilities by \$88.9 million and \$91.9 million, respectively.

Capital assets reported on the financial statements represent the largest portion of the Medical Center’s assets. As of September 30, 2020 and 2019, capital assets represent 48.1% and 55.9% of total assets, respectively. Capital assets include land, land improvements, buildings and improvements, equipment, software, equipment under capital lease obligations, and construction in progress. Net capital assets increased by \$1.5 million during the fiscal year 2020. The Medical Center’s annual depreciation and amortization was \$13.2 million in fiscal year 2020, an increase of \$1.7 million from the previous year.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

The next largest portion of the Medical Center's assets is current assets, which is mostly comprised of cash and net patient receivables. As of September 30, 2020 and 2019, current assets represented 51.9% and 44.1%, respectively of total assets. Total current assets increased by \$21.2 million. The increase was mainly due to the \$21.5 million increase in the Medical Center's cash.

Current liabilities represent 84.2% and 73.1 % of the Medical Center's total liabilities as of September 30, 2020 and 2019, respectively. Current liabilities increased by \$25.0 million or 113% as of September 30, 2020 compared to the balance as of September 30, 2019. The change in current liabilities was primarily due to deferred revenue from stimulus payments.

The following table reflects the change in net position for the years ended September 30, 2021 and 2020:

**Condensed Schedule of Revenues, Expenses, and  
Changes in Net Position**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Revenues:</b>			
Operating revenues:			
Net patient service revenue	\$ 67,949,493	\$ 74,862,287	\$ 80,155,923
Disproportionate share revenues	15,954,293	9,755,008	14,294,933
Other operating revenues	53,669,774	63,591,171	30,624,204
Total operating revenues	<u>137,573,560</u>	<u>148,208,466</u>	<u>125,075,060</u>
Nonoperating revenues (expenses):			
Subsidy from District of Columbia	2,829,099	8,857,036	22,049,421
Total nonoperating revenues	<u>2,829,099</u>	<u>8,857,036</u>	<u>22,049,421</u>
Total revenues	<u>140,402,659</u>	<u>157,065,502</u>	<u>147,124,481</u>
<b>Expenses:</b>			
Operating expenses:			
Salaries and benefits	63,889,334	71,545,792	71,373,855
Supplies	14,261,039	17,270,823	13,604,157
Depreciation and amortization	14,771,375	13,155,749	11,448,837
Other expense	57,112,976	58,083,125	53,310,521
Total operating expenses	<u>150,034,724</u>	<u>160,055,489</u>	<u>149,737,370</u>
Change in net position	(9,632,065)	(2,989,987)	(2,612,889)
Net position, beginning of period	88,910,127	91,900,114	94,513,003
<b>Net position, end of period</b>	<u>\$ 79,278,062</u>	<u>\$ 88,910,127</u>	<u>\$ 91,900,114</u>

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
September 30, 2021 and 2020**

**2021** – The Medical Center’s total operating revenues were \$137.6 million and \$148.2 million for the years ended September 30, 2021 and 2020. Revenues from patient care services represent 49.4% and 50.5% of total operating revenues, respectively. The Medical Center receives approximately 84.6% of its patient service revenue from governmental payors (primarily Medicare and Medicaid) and the remainder from various other nongovernmental payors.

Net patient service revenue, net of provision for bad debt, decreased 9.2% in fiscal year 2021 compared to the prior fiscal year due to decreases in patient care activities.

The Medical Center’s total costs were \$150.0 million and \$160.0 million for the years ended September 30, 2021 and 2020, a decrease of \$10.0 million. The decrease was primarily due to a decrease of supplies and labor costs since the COVID-19 surge of fiscal year 2020.

**2020** – The Medical Center’s total operating revenues were \$148.2 million and \$125.1 million for the years ended September 30, 2020 and 2019. Revenues from patient care services represent 50.5% and 64.1% of total operating revenues, respectively. The Medical Center receives approximately 76.5% of its patient service revenue from governmental payors (primarily Medicare and Medicaid) and the remainder from various other nongovernmental payors.

Net patient service revenue, net of provision for bad debt, decreased 6.6% in fiscal year 2020 compared to the prior fiscal year due to corresponding decreases in patient care activities.

The Medical Center’s total costs were \$160.1 million and \$149.7 million for the years ended September 30, 2020 and 2019, an increase of \$10.3 million. The increase was primarily due to the supplies and labor costs incurred in preparation for the anticipated COVID-19 surge.

**Capital and Debt Administration**

*Capital Assets*

The Medical Center’s capital assets as of September 30, 2021, 2020 and 2019 amount to \$62.3 million, \$69.7 million and \$68.3 million (net of accumulated depreciation and amortization), respectively. This investment in capital assets includes land, land improvements, buildings and improvements, equipment, software, equipment under capital lease obligations, and construction in progress. The following table summarizes the Medical Center’s capital assets net of accumulated depreciation and amortization as of September 30, 2021, 2020, and 2019, respectively:

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Asset Category:</b>			
Land	\$ 8,100,000	8,100,000	\$ 8,100,000
Construction in progress	1,931,199	1,577,339	840,142
Land improvements, net	252,606	275,787	298,968
Buildings and improvements, net	41,387,378	45,083,218	45,743,923
Equipment, net	7,517,703	10,829,222	10,220,160
Software, net	3,107,045	3,856,513	3,050,457
<b>Capital assets, net</b>	<u>\$ 62,295,931</u>	<u>\$ 69,722,079</u>	<u>\$ 68,253,650</u>

See notes 1 and 4 to the basic financial statements for additional disclosure on capital assets.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management’s Discussion and Analysis  
September 30, 2021 and 2020**

***Long-term Liabilities***

As of September 30, 2021, 2020 and 2019, the Medical Center had total long-term liabilities outstanding of \$20.5 million, \$8.8 million, and \$8.1 million respectively. The following table summarizes the Medical Center’s long-term debt, which is presented in more detail in Note 5 of the basic financial statements:

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Estimated third party settlements	18,762,191	7,219,040	6,011,826
Other liabilities	1,692,433	1,629,343	2,116,949
<b>Total noncurrent liabilities</b>	<b>\$ 20,454,624</b>	<b>\$ 8,848,383</b>	<b>\$ 8,128,775</b>

**Economic Factors**

- COVID-19 Pandemic*** – On March 11, 2020 Mayor Bowser of the District of Columbia (the District) declared public health emergency due to the COVID-19 pandemic. As a part of this declaration of public health emergency the Medical Center began coordinating with other agencies regarding preparation to meet the surge requirements mandated by the District. On March 27, 2020 The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and the CARES Act provides funding to providers during this time of pandemic. The Surgeon General, on March 17, 2020, advised a halt to all hospital elective procedures to ensure resources are available to treat patients with coronavirus (COVID-19). In addition to halting all hospital elective procedures, the District of Columbia Department of Health (DC Health) recommended that all elective medical procedures, non-urgent hospital and outpatient visits, and non- urgent dental procedures be postponed to preserve health care capacity as the community mitigation strategies worked to flatten the epidemic curve. The Medical Center adhered to every regulation imposed by Federal or the District. The Medical Center experienced the impact of COVID-19 most of FY20 and into FY21 as the surge continued. The Medical Center will continue to monitor the impact of the ongoing COVID-19 pandemic. The Medical Center has required that all staff receive the COVID-19 vaccination, unless an approved exemption is received.
- Health Resources & Services Administration (HRSA) Provider Relief Fund (PRF) distribution Phase 3 and 4-*** In FY20 the Medical Center received \$27.2M in stimulus from the first phases of the distribution. HRSA has also made available \$20 billion and \$25 billion in Phase 3 and Phase 4 respectively and the distribution portals were opened in FY21. The Medical Center has applied for both phase 3 and phase 4 distributions, but have not received any notification of qualification for additional stimulus payments at this time.
- HRSA PRF Reporting*** – HRSA required all providers that received stimulus payments to report information through the Provider Relief Funding Reporting Portal. The information reported in the portal was for payments received April 10, 2020 to June 30, 2020 with a deadline to use the funds by June 30, 2021 and reporting deadline of September 30, 2021. This deadline was later extended to November 30, 2021. The Medical Center had to report for a total of \$18.6M dollars of payments received and all payments received were used and the reporting was completed prior to November 30, 2021. There are 3 more reporting periods as follows: Period 2 for payments received July 1, 2020 to December 21, 2020, Period 3 for payments received January 1, 2021 to

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

June 30, 2021, Period 4 for payments received July 1, 2021 to December 21, 2021. The Medical Center will report for payments received in period 2 for the total of \$8.5M with the reporting deadline being March 31, 2022.

- **HRSA COVID-19 Coverage Assistance Fund-** The Health Resources and Services Administration's (HRSA) COVID-19 Coverage Assistance Fund (CAF) will cover the costs of administering COVID-19 vaccines to patients whose health insurance does not cover vaccine administration fees, or does but typically has patient cost-sharing. While patients cannot be billed directly for COVID-19 vaccine fees, costs to health care providers on the front lines for administering COVID-19 vaccines to underinsured patients will now be fully covered through CAF, subject to available funding. The Medical Center has applied and has been approved for the CAF as of November 24, 2021.
- **Fiscal Management Board-** In 2020 a legislation to cap District Subsidy for the Medical Center went into effect which require that if an operating subsidy in excess of the current \$15M statutory limit the legal authority of the Corporation's Board of Directors has expired and a Fiscal Management Board would govern the Corporation. In May 2021 an additional subsidy of \$25M was needed and the Fiscal Management Board was put into place. The board now consists of The Chief Financial Officer of the District of Columbia, or designee, who serves as the chair; The Deputy Mayor of Health and Human Services, or designee; A citizen member of ward 7 or 8; A citizen member appointed by Mayor who has experience serving as the City Administrator of the District of Columbia; An individual with expertise in hospital management or finance appointed by the Mayor; and One representative from each of the two unions maintaining the largest collective bargaining units.
- **Pricing Transparency** – The Centers for Medicare & Medicaid Services' (CMS) fiscal year 2019 Inpatient Prospective Payment System (IPPS) final rule, instituted new price transparency requirements for all hospitals. Effective January 1, 2019, hospitals must make available to the public a listing of their standard charges via the internet. Additionally, IPPS hospitals must also post their standard charge for each Diagnostic Related Group (DRG). The hospital successfully met this requirement on December 23, 2018 by posting the Medical Center's Charge Master to its website as well as to the CMS website.

Effective January 1, 2021, hospitals were required to meet further requirements of posting a comprehensive machine-readable file with all items and services and display a list of 300 shoppable services of which 70 were provided by CMS and 270 are the choice of the hospital in a consumer-friendly format. If this deadline is not achieved CMS will impose a \$300 a day penalty. The Medical Center completed this requirement and all files were listed on the website by the effective date.

A letter was received in October 2021 from the District of Columbia Office of the Attorney General regarding the compliance of the CMS requirement. The Medical Center responded that we were in compliance of meeting all requirements. An update to the information posted for the price transparency requirement is in on track to be completed prior to January 1, 2022.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

- ***The Patient Protection and Affordable Care Act of 2010*** – The uncertainty of the Affordable Care Act (ACA) will continue to have a profound economic impact on the nation's healthcare system and on the Medical Center in particular. Among the numerous provisions of the Act, those with the greatest effect on the Medical Center include the Medicaid population expansion and the individual mandate, both of which enlarged the Medical Center's insured population and concomitantly shrink its uninsured population; and the decrease of associated Medicare disproportionate share hospital (DSH) payments. However, it is uncertain how future congressional actions may impact the ACA. Other legislation that may impact the Medical Center include Medicare prospective payment system rate changes; and the resurgence in Medicare and Medicaid programs use of Recovery Audit Collectors (RAC) to recover allegedly improper payments.
- ***The American Recovery and Reinvestment Act of 2009*** – The American Recovery and Reinvestment Act of 2009 (ARRA) mandated a reduction to the applicable percentage of increase to the Inpatient Prospective Payment System payment rate for eligible hospitals that are not meaningful Electronic Health Record (EHR) users. The hospital successfully demonstrated meaningful use of Certified EHR Technology during calendar year 2018 to 2020 and is on track to meet the measures for 2021.
- ***Medicare Sequestration*** – On April 1, 2013, a provision of the Budget Control Act of 2011 requiring mandatory across-the-board reductions in Federal spending commenced (commonly referred to as sequestration). The provision included a 2% reduction to Medicare payments made to healthcare providers, including payments made under the meaningful use incentive program. The payment reduction is effective until 2023, however it is not possible to determine how future congressional actions to reduce the federal deficit will impact the Medical Center's revenues.

Due to the COVID-19 Pandemic the 2% reduction to Medicare payments was halted. The Coronavirus Aid, Relief, and Economic Security (CARES) Act suspended the sequestration payment adjustment from May 1 through December 31, 2020. The Consolidated Appropriations Act, 2021, extended the suspension period to March 31, 2021. An Act to Prevent Across-the-Board Direct Spending Cuts, and for Other Purposes, signed into law on April 14, 2021, extends the suspension period to December 31, 2021.

- ***Pay for Performance*** – The Affordable Care Act mandated programs that affect reimbursement through evaluation of the quality of care and cost of care provided to patients at the federal level; however, there are an increasing number of programs arising from state, including the District Medicaid and private interests. These programs provide incentives (and/or penalties) for reporting performance data and those that provide incentives (and/or penalties) based on benchmarking performance data against other providers regionally and nationally. The pay for performance programs will continue into the future and the Medical Center is aggressively monitoring and enhancing its quality performance programs in an effort to maintain incentive dollars.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

- ***Certain Significant Risks and Uncertainties*** – Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. There is a reasonable possibility that estimates could change by material amounts. Management periodically reviews recorded amounts receivable from or payable to third-party payors and may adjust these balances as new information becomes available. In addition, revenue received under certain third-party agreements is subject to audit. Adjustments resulting from such audits and management reviews of unaudited years and open claims are reflected as adjustments to revenue in the year that the adjustment becomes known.
- ***District of Columbia Universal Paid Leave*** – The D.C. Council gave final approval in December 2017, to a plan that will provide private-sector workers paid family and medical leave benefits. The bill, which passed by a veto-proof margin of 9 to 4, guarantees eight weeks of paid time off to new parents, six weeks to workers caring for ailing family members and two weeks of personal sick time. To pay for it, the District will levy a new 0.62 percent payroll tax on employers small and large to generate \$250 million annually, which will be distributed by a new arm of the city government. Under the plan approved by the council, the city would reimburse employees for 90 percent of their first \$900 in weekly pay and 50 percent of their remaining weekly pay, with a cap of \$1,000 per week. New legislation was introduced in June 2018, *Universal Paid Leave Pay Structure Amendment Act of 2018*, to amend certain provisions of the existing plan.

Effective July 1, 2019, the District began collecting taxes from employers for the Universal Paid Leave program. The Medical Center is in compliance.

Effective July 1, 2020, the District began administering the previously mentioned paid family leave benefits of eight weeks to bond with a new child, six weeks to care for a family member with a serious health condition, and two weeks to care for your own serious health condition.

- ***District of Columbia Minimum Wage Increase*** – The “Fair Shot Minimum Wage Amendment Act of 2017” signed into law on June 27, 2018 after unanimous passage by the D.C. Council. Under the new law, the minimum wage will progressively increase to \$15.00 per hour on July 1, 2020, then increasing each successive year starting in 2021 in proportion to the increase in the Consumer Price Index (CPI). Beginning July 1, 2020, the minimum wage in the District of Columbia increased from \$14.00 per hour to \$15.00 per hour for all workers, regardless of size of employer. The Medical Center has adjusted the wages of all eligible employees to reflect this mandate.

Effective July 1, 2021, the minimum wage in the District of Columbia increased from \$15.00 per hour to \$15.20 per hour for all workers, regardless of size of employer. The Medical Center has adjusted the wages of all eligible employees to reflect this mandate and will continue to follow any new regulations concerning this matter.



**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

- ***Medicaid Disproportionate Share Revenues*** – The Medicaid program pays the Medical Center Disproportionate Share (DSH) payments for servicing certain low income patients. The Medical Center received \$23.8 million in DSH payments in fiscal year 2021. This amount does include \$3,876,054 received due to a CMS waiver which allowed an additional FY16 distribution. The Medical Center continues to receive DSH payments and expects to receive those payments for the foreseeable future based on new regulations.
- ***Disproportionate Share Hospital (DSH) Payment Increase-*** In the third quarter of the FY21 the DSH payments increased to \$7,491,481 per quarter. This is an increase from the previous \$2,079,494 per quarter received previously. These increases are based on the DSH tools submitted every year.
- ***Joint Commission*** – The Joint Commission is an accreditation body that performs surveys on a triannual basis. The Medical Center entered into their survey window for re-accreditation in fiscal year 2020. The re-accreditation survey began on November 10, 2020, pushed in to fiscal year 2021 due to COVID-19, and continued until November 13, 2020. The Medical Center received positive feedback from the surveyors with minimal findings to address and received re-accreditation effective November 14, 2020. The next Joint Commission survey will be in 2023.
- ***Department of Health-*** The annual Department of Health survey occurred in 2021, but subsequent to September 30, 2021.
- ***Skilled Nursing Facility*** – In October 2020, the Medical Center Board approved the Skilled Nursing Facility's closure for the safety of the residents due to the severity of the COVID-19 pandemic. The residents received placement at other facilities. As of February 21, 2021 the Skilled Nursing Facility was closed and the FY21 final cost report was filed on July 19<sup>th</sup>, 2021.
- ***Union Negotiations-*** The Medical Center has three unions: District of Columbia Nursing Association (DCNA), United Federation of Special Police and Security Officers (UFSPPO), and 1199 SEIU. All collective bargaining agreements were up for renewal in FY21. District of Columbia Nursing Association (DCNA) and United Federation of Special Police and Security Officers (UFSPPO) were renewed successfully prior to September 30, 2021 and 1199 SEIU was also successfully renewed subsequent to September 20, 2021. The related retro payments were made for DCNA and UFSPPO and 1199 retro payments will be made when approval is received from the Council.
- ***Permanent Closure of United Medical Center*** – The District of Columbia has plans to build a new hospital for Wards 7 and 8, and based on preliminary discussions from the District, United Medical Center will cease to operate on December 31, 2024. By December 31, 2024, the United Medical Center shall cease admitting new patients, cease patient operations, and the Corporation shall dissolve. All of its assets (including cash, accounts receivable, reserve funds, real or personal property, and contract and other rights), positions, personnel, and records, and the unexpended balances of appropriations, allocations, and other funds available or to be made available to it, shall revert to the District. The Office of the Chief Financial Officer shall ensure that the Fiscal Year 2025 year-end audit for the Not-for-Profit Hospital Corporation is executed properly.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Component Unit of the District of Columbia)**

**Management's Discussion and Analysis  
September 30, 2021 and 2020**

**Requests for Information**

This financial report is designed to provide a general overview of the Medical Center's financial activities and to demonstrate the Medical Center's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

The Office of the Chief Financial Officer  
Not-for-Profit Hospital Corporation  
United Medical Center  
1310 Southern Avenue, S.E.  
Washington, DC 20032  
(202) 574-6993

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Statements of Net Position  
 September 30, 2021 and 2020**

ASSETS	<u>2021</u>	<u>2020</u>
Current assets:		
Cash	\$ 46,040,791	53,401,936
Patient receivables, net of allowances for estimated uncollectibles	9,185,809	14,651,297
Inventories	6,044,847	6,023,594
Prepaid expenses and other assets	2,809,388	1,053,851
<b>Total current assets</b>	<b>64,080,835</b>	<b>75,130,678</b>
Capital assets, net	<b>62,295,931</b>	69,722,079
<b>Total assets</b>	<b>126,376,766</b>	<b>144,852,757</b>
<b>LIABILITIES AND NET POSITION</b>		
Current liabilities:		
Accounts payable and accrued expenses	14,581,947	18,773,451
Accrued salaries and benefits	7,762,242	11,837,726
Other liabilities	4,299,891	16,483,070
<b>Total current liabilities</b>	<b>26,644,080</b>	<b>47,094,247</b>
Estimated settlements due to third party payors, net of current portion	18,762,191	7,219,040
Other long-term liabilities	1,692,433	1,629,343
<b>Total noncurrent liabilities</b>	<b>20,454,624</b>	<b>8,848,383</b>
<b>Total liabilities</b>	<b>47,098,704</b>	<b>55,942,630</b>
Net position:		
Net investment in capital assets	62,295,931	69,722,079
Restricted for:		
Expendable		
Capital projects	10,489,609	17,012,140
Unrestricted	6,492,522	2,175,908
<b>Total net position</b>	<b>\$ 79,278,062</b>	<b>\$ 88,910,127</b>

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

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Statements of Revenues, Expenses, and Changes in Net Position  
For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>Operating revenues:</b>		
Patient service revenue, net of contractual allowance and other adjustments	\$ 82,558,942	\$ 89,687,243
Provision for bad debts	<u>(14,609,449)</u>	<u>(14,824,956)</u>
Net patient service revenue, less provision for bad debts	67,949,493	74,862,287
Disproportionate share revenues	15,954,293	9,755,008
Grant revenues	443,710	855,860
District Grants	40,000,000	25,822,415
Federal Grants	4,100,000	23,056,284
Other operating revenues	<u>9,126,064</u>	<u>13,856,612</u>
<b>Total operating revenues</b>	<u>137,573,560</u>	<u>148,208,466</u>
<b>Operating expenses:</b>		
Salaries and wages	50,834,799	55,996,871
Employee benefits	13,054,536	15,548,921
Contract labor	4,717,105	4,181,479
Supplies	14,261,039	17,270,823
Professional fees	20,911,064	19,902,630
Purchased services	18,866,150	20,441,753
Depreciation and amortization	14,771,375	13,155,749
Utilities	3,613,307	3,493,578
Insurance	4,877,041	3,460,339
Rent and leases	301,156	399,372
Repairs and maintenance	3,485,398	4,045,279
Other expenses	<u>341,754</u>	<u>2,158,694</u>
<b>Total operating expenses</b>	<u>150,034,724</u>	<u>160,055,489</u>
<b>Operating loss</b>	<u>(12,461,164)</u>	<u>(11,847,023)</u>
<b>Change in net position before District Capital Subsidy</b>	<u>(12,461,164)</u>	<u>(11,847,023)</u>
District subsidy- capital	<u>2,829,099</u>	<u>8,857,036</u>
<b>Changes in net position</b>	<u>(9,632,065)</u>	<u>(2,989,987)</u>
Net position, beginning of year	<u>88,910,127</u>	<u>91,900,114</u>
<b>Net position, end of year</b>	<u>\$ 79,278,062</u>	<u>\$ 88,910,127</u>

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

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Statements of Cash Flows  
For the Years Ended September 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>Cash flows from operating activities:</b>		
Receipts from and on behalf of patients	\$ 84,958,133	\$ 79,712,996
Payments to employees and fringe benefits	(67,964,819)	(57,526,784)
Payments to suppliers and contractors	(89,462,398)	(68,296,289)
Other receipts and payments, net	<u>69,624,067</u>	<u>73,346,179</u>
Net cash from operating activities	<u>(2,845,017)</u>	<u>27,236,102</u>
<b>Cash flows from capital and related financing activities:</b>		
Cash received in contribution from the District of Columbia	2,829,099	8,857,036
Purchase of capital assets	<u>(7,345,227)</u>	<u>(14,624,178)</u>
Net cash used in capital and related financing activities	<u>(4,516,128)</u>	<u>(5,767,142)</u>
Net (decrease) in cash	<u>(7,361,145)</u>	21,468,960
Cash, beginning of year	<u>53,401,936</u>	<u>31,932,976</u>
<b>Cash, end of year</b>	<u>\$ 46,040,791</u>	<u>\$ 53,401,936</u>

	<u>2021</u>	<u>2020</u>
<b>Reconciliation of operating loss to net cash (used in), provided by, operating activities:</b>		
Operating loss	\$ (12,461,164)	\$ (11,847,023)
Adjustments to reconcile operating loss to net cash (used in), provided by, operating activities:		
Depreciation and amortization	14,771,375	13,155,749
Provision for bad debts	14,609,449	14,824,956
Effect of changes in noncash operating assets and liabilities:		
Patient receivables, net	(9,143,961)	(11,181,461)
Inventories	(21,253)	(4,750,772)
Prepaid expenses and other assets	(1,755,537)	1,349,415
Estimated settlements due to third party payors	11,543,151	6,644,084
Accounts payable and accrued expenses	(4,191,504)	3,249,503
Accrued salaries and benefits	(4,075,484)	1,207,214
Other liabilities	<u>(12,120,089)</u>	<u>14,584,437</u>
<b>Net cash (used in), provided by, operating activities</b>	<u>\$ (2,845,017)</u>	<u>\$ 27,236,102</u>

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

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES**

**(a) Reporting Entity**

The Not-For-Profit Hospital Corporation (the Hospital Corporation), commonly known as United Medical Center (the Medical Center) is a 210-bed facility that serves as the primary community healthcare provider to the Southeast area of the District of Columbia (the District). The Medical Center provides inpatient, outpatient, psychiatric, and emergency care services for residents of the District primarily located in Ward 7 and Ward 8.

The Medical Center was created as an independent instrumentality of the District. The District of Columbia has plans to build a new hospital for Wards 7 and 8, and based on preliminary discussions from the District, United Medical Center will cease to operate on December 31, 2024. By December 31, 2024, the United Medical Center shall cease admitting new patients, cease patient operations, and the Corporation shall dissolve. All of its assets (including cash, accounts receivable, reserve funds, real or personal property, and contract and other rights), positions, personnel, and records, and the unexpended balances of appropriations, allocations, and other funds available or to be made available to it, shall revert to the District. The Office of the Chief Financial Officer shall ensure that the Fiscal Year 2025 year-end audit for the Not-for-Profit Hospital Corporation is executed properly.

For financial reporting purposes, the Medical Center is reported as a blended component unit of the District. Consistent with the authoritative guidance of the Governmental Accounting Standards Board (GASB), the Medical Center is a legally separate entity, and the District appoints a voting majority of the Medical Center's board. The Medical Center also depends on financial resources flowing from, or associated with, the District, a related entity and the District is able to impose its will on the Medical Center. Funds flowing from the District to the Medical Center are subject to changes to the District's laws and appropriations.

In October 2020, the Medical Center Board approved the Skilled Nursing Facility's closure for the safety of the residents due to the severity of the COVID-19 pandemic. The residents received placement at other facilities. As of February 21, 2021 the Skilled Nursing Facility was closed and the FY21 final Medicare cost report was filed on July 19<sup>th</sup>, 2021.

In May 2020, the 120-bed Skilled Nursing Facility (SNF) officially ceased operation but did not officially close until February 21, 2021. Net revenues from resident services and operating expenses of the SNF were fully recognized in 2020 and are not included in the financial statements of the Medical Center in 2021.

A review of the criteria for reporting discontinued operations under Accounting Standards Codification (ASC) 205-20, Presentation of Financial Statements – Discontinued Operations guided the decision that the disposal by other than sale of the Skilled Nursing Facility did not meet the reporting criteria of a strategic shift on the entity's operations and financial results but would require disclosure for a disposal that did not qualify for reporting as a discontinued operation.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (continued)**

The GASB establishes standards for external financial reporting for all state and local government entities. These standards require a statement of net position, a statement of revenues, expenses and change in net position and a statement of cash flows. They also require the classification of net position into three components—net investment in capital assets; amounts that are restricted; and amounts that are unrestricted. These classifications are defined as follows:

**(a) Reporting Entity (continued)**

Net investment in capital assets – This component consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvements of those assets or related debt are included in this component. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources is included in the same component as the unspent amount.

- Restricted – This component consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets may be restricted through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. Restricted assets are either expendable or nonexpendable. Nonexpendable assets are those that are required to be retained in perpetuity. It is the policy of the Medical Center to use restricted resources first, followed by unrestricted, when expenses are incurred for purposes for which any of these resources are available. Therefore, the Medical Center considers restricted amounts to have been spent when expenditures are incurred for purposes for which both restricted and unrestricted net position is available.
- Unrestricted – This component is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

The accounting policies and practices of the Medical Center conform to accounting principles generally accepted in the United States of America (US GAAP) applicable to an enterprise fund of a government medical center. The financial statement presentation and significant accounting policies adopted by the Medical Center conform to the general practice within the healthcare industry, as published by the American Institute of Certified Public Accountants in its audit and accounting guide, *Health Care Entities*.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. Description of Reporting Entity and Summary of Significant  
Accounting Policies (CONTINUED)**

**(b) Enterprise Fund Accounting**

The Medical Center uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis of accounting using the economic resources measurement focus.

**(c) Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates. Significant items subject to such estimates and assumptions include the useful lives of fixed assets; allowances for doubtful accounts and contractual allowances and other contingencies.

**(d) Cash and Cash Equivalents**

The Medical Center considers all highly-liquid, temporary investments with original maturities of three months or less to be cash equivalents. Cash and cash equivalents include amounts invested in accounts with depository institutions which are readily converted to cash. Total deposits maintained at these institutions at times exceed the amount insured by federal agencies and therefore, bear a risk of loss. The Medical Center has not experienced such losses on these funds. The Medical Center held no investments in cash equivalents on September 30, 2021 and September 30, 2020.

**(e) Inventories**

Inventories, which primarily consist of medical supplies and pharmaceuticals, are valued at the lower of cost or market with cost determined generally on the first-in-first-out basis.

**(f) Revenue Recognition**

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Under the terms of various agreements, regulations, and statutes, certain elements of third-party reimbursement are subject to negotiation, audit, and/or final determination by the third-party payors. As a result, there is at least a possibility that recorded estimates could change in the near term. Variances between preliminary estimates of net patient service revenue and final third-party settlements are included in net patient service revenue in the year in which the settlement or change in estimate occurs.

Patient accounts receivable is recorded net of estimated contractual allowances and amounts estimated to be uncollectible. The total estimated allowance for contractual and doubtful accounts as of September 30, 2021 and 2020 was approximately \$82.1 million and \$60.5 million, respectively.



**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (continued)**

**(f) Revenue Recognition (Continued)**

The Medical Center receives subsidies from the District to support general operations and for capital asset acquisitions. This non-operating revenue is recorded when capital contributions are made by the District, which is recorded as non-operating revenues in the accompanying statements of revenues, expenses, and changes in net position. The Medical Center also receives funding to defray the costs of management related operating expenses, and the funding of emergency department physicians and hospitalists. These amounts are recognized as revenues when related expenses are incurred and are recorded in District grants revenues in the accompanying statements of revenues, expenses, and changes in net position.

Amounts received under grants and the District outpatient access are recognized as revenue when the related expenses are incurred or when the requirements are met.

**(g) Disproportionate Share Hospital Revenues**

Disproportionate Share Hospital Revenue (DSH) is funding received by the Medical Center for the treatment of indigent patients. DSH revenue is recognized as operating revenue in the year to which it is applied. The Medical Center recognized approximately \$16.0 million and \$9.8 million in Medicaid DSH revenues for the years ended September 30, 2021 and 2020, respectively.

**(h) Fair Market Value of Financial Instruments**

The carrying amounts of the Medical Center's financial instruments that include cash equivalents, patient receivables, and accounts payable, as reported in the accompanying statements of net position, approximate their fair market value.

**(i) Capital Assets**

The Medical Center defines capital assets as classes of assets with an initial aggregate cost of more than \$5,000 and estimated useful lives in excess of one year. Land, land improvements, buildings and improvements, equipment, software, and construction in progress are stated at cost at the date of acquisition, estimated historical cost (if actual cost records are not available) or fair market value at the date of donation. When assets are sold or otherwise disposed of, the asset and related accumulated depreciation are removed from the accounts, and any remaining gain or loss is charged to operations. Repairs and maintenance are charged to expense when incurred. Capital assets are depreciated or amortized using the straight line method over the estimated useful lives of the assets.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (continued)**

**(i) Capital Assets (Continued)**

All capital assets other than land and construction in progress are depreciated or amortized utilizing the straight-line method of depreciation over the following estimated useful lives of the assets:

Land improvements	5-25 years
Buildings and building improvements	5-40 years
Building fixtures	5-20 years
Equipment	3-15 years
Computers	5 years
Software	3-5 years

**(j) Estimated Malpractice Costs**

The provision for estimated medical malpractice claims includes estimates of the ultimate costs for both the reported claims and claims incurred but not yet reported. These amounts are included as a component of other long-term liabilities in the statements of net position.

**(k) Charity Care**

The Medical Center provides care to patients who meet certain criteria under its charity care policy without charge and does not pursue collection of amounts determined to qualify as charity care. These amounts are not reported as revenue. The Medical Center maintains records to identify and monitor the level of charity care provided. The criteria used for charity service considers family income, net worth, and other eligibility criteria at time of application. The Medical Center provided approximately \$426 thousand and \$508 thousand of charity care during the years ended September 30, 2021 and 2020, respectively, based on the cost to charge ratio.

**(l) Operating Revenues and Expenses**

The Medical Center's statement of revenues, expenses, and changes in net position distinguishes between operating and non-operating revenues and expenses. Operating revenues generally result from transactions associated with providing health care services - the Medical Center's principal activity. Operating expenses are incurred to provide healthcare services, financing and administrative costs. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (continued)**

**(m) Meaningful Use Incentives**

Under certain provisions of the American Recovery and Reinvestment Act of 2009 (ARRA), federal incentive payments are available to hospitals, physicians and certain other professionals when they adopt, implement or upgrade certified Electronic Health Record (EHR) technology and become “meaningful users,” as defined under ARRA, of EHR technology in ways that demonstrate improved quality, safety, and effectiveness of care. Incentive payments are paid out over varying transitional schedules depending on the type of incentive (Medicare and Medicaid) and recipient (hospital or eligible provider). Eligible hospitals can attest for both Medicare and Medicaid incentives. For Medicare incentives, eligible hospitals receive payments over four years. For Medicaid incentives, eligible hospitals receive payments based on the relevant State adopted payment structure. Revenue recognition occurs when certain clinical measurements have been attested to. These amounts are included as a component of grant revenue in the accompanying statements of revenues, expenses, and changes in net position.

**(n) Risk Management**

The Medical Center is exposed to various risks of loss from torts, theft of, damage to, and destruction of assets, business interruption, errors and omissions, employee injuries and illnesses, natural disasters, medical malpractice, and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. There have been no significant reductions in insurance coverage in FY 2021 or FY2020 from the coverage in FY 2020 or FY 2019. Additionally, the amount of settlements in FY2021, FY2020, and FY2019, did not exceed the insurance coverage in each of these fiscal years

**(o) Net Patient Service Revenues**

The Medical Center has agreements with third-party payors that provide for payments to the Medical Center at amounts different from its established rates. The Medical Center’s inpatient services, outpatient services, and physician services are recognized when the services are rendered based on billable charges.

The Medical Center’s policy is to write-off patient receivables when they are identified as uncollectible. Patient accounts receivable is reduced by an allowance for uncollectible accounts to reserve for accounts, which are expected to become uncollectible in future years. In evaluating the collectability of accounts receivable, the Medical Center utilizes a methodology that considers payor experience by age category.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (continued)**

**(o) Net Patient Service Revenues (Continued)**

A summary discussion of the payment agreements with major third-party payors is as follows:

**Medicare**

Payments to the Medical Center from Medicare for inpatient acute and psychiatric services are made on a prospective basis. Under this program, payments are made at a predetermined specified rate for each discharge, based on a patient's diagnosis, weighted by an acuity factor. The Medical Center is paid a disproportionate share adjustment for servicing certain low income patients. Outpatient services are paid at prospectively determined rates per procedure under a methodology, which utilizes ambulatory payment classifications (APCs). Similar to the inpatient rates, outpatient rates vary according to the procedures performed. Other outpatient services are based on fee schedules. Additional payments are made to the Medical Center for the cost of cases that have an unusually high cost in comparison to national averages. The Medical Center is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Medical Center and audits thereof by the Medicare Administrative Contractor (MAC).

**Medicaid**

The Medical Center is paid by Medicaid based on All Patient Refined Diagnosis-Related Group (APR-DRG) at a predetermined specified rate for each discharge, subject to a weight or acuity factor, based on patient's diagnosis. Outpatient services are reimbursed based on Enhanced Ambulatory Payment Groups (EAPGs). EAPGs group together procedure and medical visits that share similar clinical characteristics, resource utilization patterns and cost so that the payment is based on the relative intensity of the entire visit.

**Other Insurance Carriers**

The Medical Center also has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Medical Center under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily or procedure rates.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
UNITED MEDICAL CENTER  
(A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
September 30, 2021 and 2020**

**1. DESCRIPTION OF REPORTING ENTITY AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (continued)**

**(p) Income Taxes**

The principal operations of the Medical Center, as an instrumentality of the District, are recognized as exempt from income tax under the applicable income tax regulations of the Internal Revenue Code and the District. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

**(q) New Pronouncements**

GASB issued GASB Statement No. 84, *Fiduciary Activities*, effective for reporting periods beginning after December 15, 2019. The Medical Center implemented GASB Statement No. 84 in FY 2021. However, the implementation of this Statement had no material impact on the Medical Center's fiscal year 2021 financial statements.

GASB issued GASB Statement No. 87, *Leases*, with an initial effective for reporting periods beginning after December 15, 2019. GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponed the effective dates of Statement 87 to fiscal years beginning after June 15, 2021, and all reporting periods thereafter. GASB also issued GASB Statement No. 91, *Conduit Debt Obligations*, effective for reporting periods beginning after December 15, 2021; GASB Statement No. 92, *Omnibus 2020*, with certain requirements effective upon issuance of the Statement and other requirements were effective for fiscal years beginning after June 15, 2021; GASB Statement No. 93, *Replacement of Interbank Offered Rates*, with certain requirements effective for reporting periods ending after December 31, 2021 and other requirements were effective for fiscal years beginning after June 15, 2021; GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for fiscal years beginning after June 15, 2022; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for fiscal years beginning after June 15, 2022; and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, effective for fiscal years and reporting periods beginning after June 15, 2021. GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponed the effective dates of Statement No. 91 to reporting periods beginning after December 15, 2021; and certain requirements of Statements No. 92 and 93 to fiscal years beginning after June 15, 2021, and all reporting periods thereafter. The Medical Center has not completed the process of evaluating the impact that will result from adopting these GASB statements, but does not expect these GASB statements would have a material effect on the financial statements. The Medical Center will be adopting these GASB statements, as applicable, by their effective dates.

**NOT-FOR-PROFIT HOSPITAL CORPORATION  
 UNITED MEDICAL CENTER  
 (A Blended Component Unit of the District of Columbia)**

**Notes to Financial Statements  
 September 30, 2021 and 2020**

**2. CASH AND CASH EQUIVALENTS**

The Medical Center’s cash is held in various bank accounts. These accounts were established and approved by the Office of the Chief Financial Officer (OCFO), Office of Finance and Treasury (OFT) for the District. As of September 30, 2021 and 2020, total cash and cash equivalents held was \$46.1 million and \$53.4 million, respectively, of which \$10.5 million and \$17.2 million, respectively, was set aside for capital expenditures from the District capital subsidy.

The Medical Center maintains cash and cash equivalents balances and securities at several financial institutions. The cash balance at each financial institution is insured under the Federal Deposit Insurance Corporation (FDIC) up to \$250 thousand and securities are insured up to \$500 thousand under Securities Investor Protection Corporation (SIPC). At times, the balances on deposit and securities will exceed the balance insured by the FDIC and SIPC. The total deposits held are collateralized at 102%. The Medical Center has a sweep investment account that is a repurchase sweep investment and is in accordance with the District Financial Institutions and Deposit Act of 1997 and the investment policy. The District’s investment policy limits investments to obligations of the United States and agencies thereof, prime commercial paper, banker’s acceptances and repurchase agreements fully collateralized in obligations of the United States government and agency securities. As of September 30, 2021 and 2020, there were no deposits exposed to custodial credit risk.

**3. ACCOUNTS RECEIVABLE, ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Patient accounts receivable and accounts payable (including accrued expenses) reported as current assets and liabilities by the Medical Center as of September 30, 2021 and 2020, consisted of these amounts:

	<u>2021</u>	<u>2020</u>
<b>Patient Accounts Receivable:</b>		
Receivable from patients and their insurance carriers	\$ 13,657,892	\$ 13,118,367
Receivable from Medicare	2,751,254	1,764,254
Receivable from Medicaid	4,852,096	3,037,887
Total patient accounts receivable	<u>21,261,242</u>	<u>17,920,508</u>
Less allowance for uncollectible amounts	<u>12,075,433</u>	<u>3,269,211</u>
<b>Patient accounts receivable, net</b>	<u>\$ 9,185,809</u>	<u>\$ 14,651,297</u>
	<u>2021</u>	<u>2020</u>
<b>Accounts Payable and Accrued Expenses:</b>		
Payable to employees	\$ 7,868,830	\$ 10,094,767
Payable to suppliers	14,581,947	18,773,451
Payable to payroll taxing authorities and others	(106,588)	1,742,959
<b>Total accounts payable and accrued expenses</b>	<u>\$ 22,344,189</u>	<u>\$ 30,611,177</u>

#### 4. CAPITAL ASSETS AND DEPRECIATION

Capital asset additions, and balances for the year ended September 30, 2021, were as follows:

Asset Class	September 30, 2020	Additions	Transfers	September 30, 2021
<b>Non-depreciable:</b>				
Land	\$ 8,100,000	\$ -	\$ -	\$ 8,100,000
Construction in progress	1,577,339	353,860	-	1,931,199
<b>Total Non-depreciable</b>	<u>9,677,339</u>	<u>353,860</u>	<u>-</u>	<u>10,031,199</u>
<b>Depreciable and amortizable:</b>				
Land improvements	1,205,674	-	-	1,205,674
Buildings and improvements	82,301,717	3,953,624	-	86,255,341
Equipment	45,588,538	1,641,892	-	47,230,430
Equipment under capital lease obligations	1,567,602	-	-	1,567,602
Software	14,258,589	1,395,851	-	15,654,440
<b>Total depreciable and amortizable</b>	<u>144,922,120</u>	<u>6,991,367</u>	<u>-</u>	<u>151,913,487</u>
<b>Less: accumulated depreciation and amortization for:</b>				
Land improvements	(929,887)	(23,181)	-	(953,068)
Buildings and improvements	(37,218,499)	(7,649,465)	-	(44,867,964)
Equipment	(34,759,316)	(4,953,410)	-	(39,712,726)
Equipment under capital lease obligations	(1,567,602)	-	-	(1,567,602)
Software	(10,402,076)	(2,145,319)	-	(12,547,395)
<b>Total accumulated depreciation and amortization</b>	<u>(84,877,380)</u>	<u>(14,771,375)</u>	<u>-</u>	<u>(99,648,755)</u>
Capital assets, net	<u>\$ 69,722,079</u>	<u>\$ (7,426,148)</u>	<u>\$ -</u>	<u>\$ 62,295,931</u>

Capital asset additions, and balances for the year ended September 30, 2020, were as follows:

Asset Class	September 30, 2019	Additions	Transfers	September 30, 2020
<b>Non-depreciable:</b>				
Land	\$ 8,100,000	\$ -	\$ -	\$ 8,100,000
Construction in progress	840,142	737,197	-	1,577,339
<b>Total Non-depreciable</b>	<u>8,940,142</u>	<u>737,197</u>	<u>-</u>	<u>9,677,339</u>
<b>Depreciable and amortizable:</b>				
Land improvements	1,205,674	-	-	1,205,674
Buildings and improvements	76,395,058	5,906,659	-	82,301,717
Equipment	40,116,015	5,472,523	-	45,588,538
Equipment under capital lease obligations	1,567,602	-	-	1,567,602
Software	11,750,790	2,507,799	-	14,258,589
<b>Total depreciable and amortizable</b>	<u>131,035,139</u>	<u>13,886,981</u>	<u>-</u>	<u>144,922,120</u>
<b>Less: accumulated depreciation and amortization for:</b>				
Land improvements	(906,706)	(23,181)	-	(929,887)
Buildings and improvements	(30,651,135)	(6,567,364)	-	(37,218,499)
Equipment	(29,895,855)	(4,863,461)	-	(34,759,316)
Equipment under capital lease obligations	(1,567,602)	-	-	(1,567,602)
Software	(8,700,333)	(1,701,743)	-	(10,402,076)
<b>Total accumulated depreciation and amortization</b>	<u>(71,721,631)</u>	<u>(13,155,749)</u>	<u>-</u>	<u>(84,877,380)</u>
Capital assets, net	<u>\$ 68,253,650</u>	<u>\$ 1,468,429</u>	<u>\$ -</u>	<u>\$ 69,722,079</u>

## 5. LONG-TERM LIABILITIES

A schedule of the Medical Center's long-term liabilities as of September 30, 2021 and 2020, were as follows:

	2020	Additions	Reductions	2021	Amounts due in one year
Estimated third party settlements	\$ 7,219,040	\$ 11,543,151	\$ -	\$ 18,762,191	\$ -
Other liabilities	1,629,343	218,505	(155,415)	1,692,433	-
<b>Total noncurrent liabilities</b>	<b>\$ 8,848,383</b>	<b>\$ 11,761,656</b>	<b>\$ (155,415)</b>	<b>\$ 20,454,624</b>	<b>\$ -</b>

	2019	Additions	Reductions	2020	Amounts due in one year
Estimated third party settlements	\$ 6,011,826	\$ 1,516,293	\$ (309,079)	\$ 7,219,040	\$ -
Other liabilities	2,116,949	-	(487,606)	1,629,343	-
<b>Total noncurrent liabilities</b>	<b>\$ 8,128,775</b>	<b>\$ 1,516,293</b>	<b>\$ (796,685)</b>	<b>\$ 8,848,383</b>	<b>\$ -</b>

## 6. THIRD PARTY SETTLEMENTS

The Medical Center is reimbursed for serving a disproportionate share of low income patients, reimbursable Medicare bad debt, a high percentage of End-Stage Renal Disease (ESRD) beneficiaries, and certain other items at a tentative rate with final settlement determined after the Medical Center's submission of annual reports and audits thereof by State and Federal agencies and through their contractors. Cost Reports for the Medicare program have been final settled for all years through 2016. Medicaid DSH is settled for 2017. 2018-2020 Medicaid DSH remain unsettled and are subject to final audit. Results of cost report and DSH audit settlements, as well as the Medical Center's estimates for settlements, of all fiscal years through 2021 are reflected in the accompanying financial statements.

## 7. MEDICAL MALPRACTICE CLAIMS

The Medical Center is involved in litigation arising in the ordinary course of business. Claims alleging malpractice have been asserted against the Medical Center and are currently in various stages of litigation. Additional claims may be asserted against the Medical Center arising from services provided to patients through September 30, 2021. The Medical Center purchases professional and general liability insurance to cover medical malpractice claims. The liability recorded as of September 30, 2021 and 2020, within the line item other long term liabilities in the statements of net position, represents estimated costs associated with litigating and settling claims.

## 8. COMPENSATED ABSENCES

The Medical Center's accumulated leave policy allows employees to accumulate unused leave at various limits depending on employee's classification and years of service. Effective January 1, 2015 the accrual rate changed for non-union employees to a basic maximum of 352 hours. The United Federation of Special Police and Security Officers (UFSPSO) and the 1199 Service Employees International Union (SEIU) unions remains the same at the original rate of 352 hours. Effective January 13, 2021, District of Columbia Nursing Association (DCNA) accepted new accrual rate to a maximum of 480 hours.

Prior to January 1, 2015 non-union employees were generally allowed to accrue accumulated leave up to a maximum of 480 hours. Employees who had unused hours over 352 effective January 1, 2015, were grandfathered. These employees had a two-year window to utilize the hours over 352 or receive \$0.50 on



## **8. COMPENSATED ABSENCES (continued)**

the dollar cash out. Unused hours at the end of the second year will be forfeited. Most employees used up excess vacation prior. All employees opted to take excess vacation prior to implementation of payout.

The accrued accumulated leave balance is payable to employees in those cases where (1) employee did not take scheduled time off to meet operational needs, and the employee's request is approved by the Vice President and Chief Executive Officer, or (2) upon qualified separation of employment.

The Medical Center's accumulated leave policy allows regular full-time and part-time employees paid leave benefits. The Medical Center records accumulated leave as an expense and related liability as the benefit accrues to employees based on salary rates and accumulated leave hours. The policy of the Medical Center is to permit employees to accumulate earned but unused paid time off benefits. There is no liability for unpaid disability reserve leave as the amounts do not vest and are not payable upon termination of the employee. All vacation pay is accrued when earned.

As of September 30, 2021 and 2020, \$2.6 million and \$3.2 million, respectively, was recorded as accrued vacation, within the line item accrued salaries and benefits in the statements of net position.

## **9. RETIREMENT PLANS**

During the current fiscal year, the Medical Center administered two types of retirement plans available to its employees.

### **(a) Defined Contribution Plan**

The Medical Center maintains a defined contribution plan in accordance with Internal Revenue Code (IRC) Section 401(a) covering substantially all employees. It provides matching contributions up to 3% of employees' compensation by the Medical Center for the fiscal years ended September 30, 2021 and 2020. Participants vest in their accounts at a rate of 20% for each year of service, with 100% vesting after 5 years of service. For the fiscal years ended September 30, 2021 and 2020, the Medical Center's contributions to the 401(a) defined contribution plan were \$542 thousand and \$594 thousand, respectively. Forfeitures may be used first to reduce the Medical Center's contribution, and then to pay any expenses payable to the plan.

The forfeited contributions as of September 30, 2021 and 2020, were \$18 thousand and \$14 thousand, respectively. The Medical Center contracts with MissionSquare (formerly ICMA-RC), as its third-party administrator for this plan.

### **(b) Deferred Compensation Plan**

The Medical Center offers its employees a deferred compensation plan in accordance with IRC Section 457(b), which allows employees in calendar years 2021 and 2020 to defer up to \$19.5 thousand of compensation for regular contributions, an additional \$6.5 thousand catchup contributions for employees who are fifty (50) years and older for a total of \$26.0 thousand and an additional \$19.5 thousand pre-retirement contributions for employees who are within five (5) years of retirement for a total of \$39.0 thousand under the IRS annual limitations. The participants are fully vested in their contributions to the 457(b) plan at all times. The Medical Center does not contribute to the deferred compensation plan. This plan is also administered by MissionSquare.

## 10. COMMITMENTS AND NONCANCELABLE OPERATING LEASES

The Medical Center is committed under various non-cancelable operating leases, all of which are related to equipment and software leases. There are no future minimum lease payments under operating leases as of September 30, 2021.

## 11. TRANSACTIONS WITH RELATED PARTIES

The Medical Center receives payments from the District for services provided to Medicaid-eligible residents of the District. The Medical Center also receives grant funding for certain expenditure needs and covering additional costs of providing services to certain at-risk populations of the District.

The following is a summary of related party transactions included in the accompanying financial statements as of September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
<b><i>Patient receivables, net</i></b>		
Accounts receivable due from DC Medicaid	\$ 4,776,836	\$ 4,743,909
<b><i>Patient service revenues</i></b>		
Net patient revenue - DC Medicaid	40,676,710	24,622,465
<b><i>DSH revenues - the District Medicaid</i></b>	15,954,293	10,755,008
<b><i>Grant Revenues</i></b>		
Other revenue - DC Medicaid Meaningful Use Grant	-	-
<b><i>District Grants</i></b>		
Funding for union retro accrual	-	-
Funding for mangement related expenses	6,456,900	7,098,812
Funding for ED physicians and hospitalists	8,815,524	8,814,300
The District outpatient access payments	-	2,523,070
Direct subsidy - operating	25,000,000	-
<b><i>Direct subsidy - capital</i></b>	2,829,099	8,857,036
<b><i>Purchased services</i></b>		
<b><i>Provider fees</i></b>	(267,649)	(402,793)

## 12. CONCENTRATIONS OF CREDIT RISK

The Medical Center grants credit without collateral to its patients, most of who are local residents and insured under third-party payor agreements. The mix of gross receivables from patients and third-party payors as of September 30, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>
Medicare	18%	26%
Medicaid	5%	13%
HMO Medicare/Medicaid	32%	20%
HMO/PPO	12%	9%
Commercial/Other	8%	7%
Self Pay	25%	25%
<b>Total</b>	<u><u>100%</u></u>	<u><u>100%</u></u>

## 13. COMMITMENTS AND CONTINGENCIES

### Litigation Matters

The Medical Center is named as a party in legal proceedings and investigations that occur in the normal course of the Medical Center's operations. Although the ultimate outcome of the legal proceedings and investigations is unknown, the Medical Center is vigorously defending its position in each case. However, the Medical Center recorded litigation liability arising from both the ordinary course of business and claims alleging malpractice amounting to \$1,692,433 and 1,629,343, as of September 30, 2021 and 2020, respectively and have reflected these amounts in the long term liabilities in the statements of net position.

### Collective Bargaining Agreements

The Medical Center has three unions: District of Columbia Nursing Association (DCNA), United Federation of Special Police and Security Officers (UFSP), and 1199 SEIU. All collective bargaining agreements were up for renewal in FY21. District of Columbia Nursing Association (DCNA) and United Federation of Special Police and Security Officers (UFSP) were renewed successfully prior to September 30, 2021 and 1199 SEIU was also successfully renewed subsequent to September 20, 2021. The related retro payments were made for DCNA and UFSP and 1199 retro payments will be made when approval is received from the Council.

## 14. SUBSEQUENT EVENTS

The Medical Center has evaluated subsequent events from the statement of net position date through January 3, 2022, the date these financial statements were available for issue, noting no additional events that affect the financial statements as of September 30, 2021 or require additional disclosure



# McConnell Jones

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

### INDEPENDENT AUDITOR'S REPORT

To the Mayor, Members of the Council of the Government of the District of Columbia, the Board of Directors of Not-For-Profit Hospital Corporation and Inspector General of the Government of the District of Columbia Washington, D.C.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Not-For-Profit Hospital Corporation, commonly known as United Medical Center (the Medical Center), blended component unit of the Government of the District of Columbia, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Medical Center's basic financial statements, and have issued our report thereon dated January 3, 2022.

#### *Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements, we considered the Medical Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Medical Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Medical Center's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control

5101 Wisconsin Ave., NW  
Suite 210  
Washington, DC 20016  
Phone: 202.207.3570  
Fax: 202.968.1601

WWW.MCCONNELLJONES.COM



# McConnell Jones

that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Medical Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Medical Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Medical Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Washington, D.C.  
January 3, 2022

Questions: 9C, 9D, and 14

NOT FOR PROFIT HOSPITAL CORPORATION  
FY2021\_2022 STATISTICS

Question Numbers	Metric	Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
14	<u>ADMISSIONS</u>	2021	419	306	372	354	400	385	348	378	337	353	323	314	4,289
		2022	272	249	236	238	284	323	304	292	286	333	308	348	3,473
14	<u>BEDS</u>	2021	210	210	210	210	210	210	210	210	210	210	210	210	210
		2022	210	210	210	210	210	210	210	210	210	210	210	210	210
14	<u>OBSERVATIONS</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	146	153	146	147	142	133	151	159	167	176	148	151	1,819
		2022	154	153	143	118	150	178	181	156	174	181	184	145	1,917
14	<u>PATIENT DAYS</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	2,105	1,772	2,158	2,575	2,429	2,475	2,139	2,334	2,203	2,135	2,009	1,979	26,313
		2022	1,977	1,778	1,660	1,825	1,678	1,962	1,743	1,842	1,691	1,885	1,837	2,151	22,029
14	<u>AVERAGE DAILY CENSUS</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	67.9	59.1	69.6	83.1	86.8	79.8	71.3	75.3	73.4	68.9	64.8	66.0	72.1
		2022	63.8	59.3	53.5	58.9	59.9	63.3	58.1	59.4	56.4	60.8	59.3	71.7	60.4
14	<u>OCCUPANCY</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	32.3%	28.1%	33.1%	39.6%	41.3%	38.0%	34.0%	35.9%	35.0%	32.8%	30.9%	31.4%	34.3%
		2022	30.4%	28.2%	25.5%	28.0%	28.5%	30.1%	27.7%	28.3%	26.8%	29.0%	28.2%	34.1%	28.7%
14	<u>ALOS</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	5.2	4.9	6.1	7.5	5.9	6.3	6.1	6.3	6.2	6.2	6.1	6.4	6.1
		2022	7.3	7.1	7.0	7.7	5.9	6.1	5.7	6.3	5.9	5.7	6.0	6.2	6.3
14	<u>SURGICAL PROCEDURES</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	146	153	146	147	142	133	151	159	167	176	148	151	1,819
		2022	129	128	129	116	123	140	138	119	107	102	111	117	1,459
14	<u>EMERGENCY ROOM VISITS</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	3,313	3,037	2,947	2,909	2,716	3,184	3,192	3,399	3,428	3,536	3,396	3,194	38,251
		2022	2,978	2,740	3,298	2,397	2,403	2,916	2,924	3,161	3,202	3,238	3,180	3,106	35,543
14	<u>OUTPATIENT VISITS</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	2,243	2,033	2,845	3,226	2,645	3,513	2,025	1,912	2,281	2,409	2,186	2,250	29,568
		2022	2,298	1,939	2,373	1,854	1,798	2,493	2,257	2,224	2,153	1,748	2,048	2,143	25,328
9c	<u>GROSS SERVICE REVENUE</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	24,496.40	22,336.23	24,055.57	26,365.91	23,588.24	25,507.68	24,549.40	26,329.14	24,718.52	24,775.18	23,158.64	22,424.16	292,305.08
		2022	22,884.95	21,120.18	21,503.79	19,845.20	20,360.68	24,444.52	21,268.07	22,842.43	23,252.31	23,049.07	23,104.90	24,345.58	268,021.70
9c	<u>OPERATING EXPENSES</u>		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	YTD
		2021	10,870.97	10,581.11	11,893.32	12,222.44	12,238.60	12,598.58	11,575.88	11,140.32	10,215.17	10,573.70	10,699.94	9,237.39	133,847.41
		2022	10,272.04	10,113.46	10,967.80	11,496.83	10,148.08	10,362.93	9,795.33	12,801.98	10,516.16	11,141.47	9,858.72	11,281.50	128,756.31

9d

<b>OVERTIME</b>	<b>2021</b>	324,441	438,100	429,161	475,164	393,383	440,162	368,730	318,929	288,289	219,875	263,770	307,338	4,267,342
	<b>2022</b>	342,734	238,124	304,609	436,522	314,006	362,911	308,387	307,041	350,939	354,156	363,330	354,451	4,037,210

Question # 9E

**NOT FOR PROFIT HOSPITAL CORPORATION  
2022 VENDOR LISTING**

<b>VENDOR NUMBER</b>	<b>VENDOR</b>
A00403	1199 SEIU DUES
M00382	3M HEALTH INFORMATION SYSTEMS
M01483	AABB
M00383	ABBOTT LABORATORIES
M02134	ABBOTT RAPID DIAGNOSTICS INFORMATIC
M01788	ABILITY NETWORK
M01603	ACCUVEIN,INC
M02506	ADDISON GROUP
A00389	AETNA
M02740	AGILITI SURGICAL EQUIPMENT REPAIR
M00385	AIR PRODUCTS AND CHEMICALS INC.
M00022	AIRGAS USA, LLC
A03862	ALAN BEDRICK
M02311	ALAN GRAY LLC
A02027	ALFEA LEYVA
M02626	ALGERNON FOGLE
A03004	ALI REZAZADEH-TEHRANI, MD
M02775	Ali TEHRANI-REZAZADEH MD
M00035	ALIMED, INC.,
M01864	ALLERGAN USA, INC.
M00371	ALPHA AND OMEGA SERVICES
M02597	AL'S TWIN AIR, LLC
M02727	ALVIN B LYTLE JR
M02493	AMBU INC.
A03396	AMERICAN ACADEMY NURSE PRACTITIONER
A00282	AMERICAN COLLEGE OF HEALTHCARE
A00284	AMERICAN MEDICAL ASSOCIATION
A03793	AMERISOURCEBERGEN
M00446	ANALYTICS CORP
A03651	ANDREW M. STRONGIN
A02119	ANGELA G. DORSEY
A03809	ANGELA TITUS
M01733	APPLIED STATISTICS & MANAGEMENT,INC
M01989	AQUITY
M01940	ARGON MEDICAL DEVICES INC
M01875	ARK SYSTEM, INC
M00388	ARMSTRONG MEDICAL INDUSTRIES
A03670	ARMSTRONG, DONOHUE, CEPPOS
M02782	AROA BIOSURGERY INC
M01894	ARROW INTERNATIONAL, INC.,



M00277	ARTHREX, INC
M02769	ASGHAR SHAIGANY M.D
A01218	ASGHAR SHAIGANY, MD
A03833	ASHCRAFT & GEREL, LLP
M02490	AVANTIK
M01415	AVIDEX INDUSTRIES, LLC
M02474	AXIS HEALTHCARE GROUP, PC
M02787	B CONFIDENT CLEANING SOLUTION LLC
M01141	BALTIMORE JANITORIAL SUPPLY CO
M01773	BANKERS BUSINESS MGMT SERVICES.INC
M02640	BARCLAY WATER MANAGEMENT
A03818	BASRA SALAAD
M00925	BAXTER HEALTHCARE CORPORATION
M00394	BAYER HEALTHCARE
M02719	BEAR COMMUNICATIONS INC
M00008	BECKMAN COULTER INC.,
M00171	BECTON,DICKINSON & COMPANY
M00081	BIOMERIEUX
M00367	BIO-RAD LABORATORIES CLINICAL
M00426	BOLAND SERVICES
M00011	BOSTON SCIENTIFIC CORPORATION
M00857	BRACCO DIAGNOSTICS INC.
M02569	BRADLEY W. BENNETT
A02563	BRYANT WARING
A03870	BYRON S. ARBEIT
M00019	C R BARD, INC
M00410	C.R. BARD INC
M02759	CAPITAL STROKE NEUROLOGY INC
A03796	CAPITAL STROKE NEUROLOGY, INC/DBA
A03772	CAPITOL INSURANCE SERVICES
M02369	CARBOFIX ORTHOPEDICS
M00002	CARDINAL HEALTH
A02249	CARDINAL HEALTH 414,LLC
A02301	CAREFIRST BLUECROSS BLUE SHIELD
M00502	CAREFUSION 2200, INC
M01556	CAREFUSION 2200, INC.
A03540	CARLTON FIELDS
M02715	CARSON W CAIN/MAYNE MEDICAL
M02635	CASE MEDICAL INC
A03836	CASEY ROGERS
M00646	CDW GOVERNMENT
M02056	CENTENNIAL COMPUTER CORPORATION
M02681	CEPHEID
M02792	CERIBELL, INC
M01729	CERTIFIED LANGUAGES INTERNATIONAL,
M02739	CHANGE HEALTHCARE
M01762	CHANGE HEALTHCARE TECHNOLOGIES, INC

M02637	CHEMTREAT, INC.
M02797	CHESAPEAKE MISSION CRITICAL LLC
M02047	CIA/CENTRAL INFUSION ALLIANCE
M01398	CINTAS CORPORATION 041
M02495	CITRON HYGIENE
M01559	CITY ELECTRIC SUPPLY
M00101	CIVCO MEDICAL INSTRUMENTS/
M02631	CLARK SERVICE GROUP
M02291	CLEARPATH SOLUTIONS GROUP LLC
M01968	CLINICAL AND LABORATORY STANDARDS
M01025	CLOUDWAVE
M02780	COAST TO COAST HOSPITALITY LLC
A03740	COAST TO COAST HOSPITALITY, LLC
M02805	COLLABORATION SOFTWARE PARTNERS LLC
M00469	COLLEGE OF AMERICAN PATHOLOGIST
M01652	COMCAST
M02352	COMPLETE FIRE PROTECTION
M00478	CONE INSTRUMENTS
M00157	CONMED LINVATEC
A03865	CONSULTING CONCEPTS OF LA. INC
M02267	CONTEMPORARY HEALTHCARE SOLUTIONS
M01947	CONTRACT GUARDIAN
M00118	COOK MEDICAL INCORPORATED
M00242	CORBETT TECHNOLOGY SOLUTIONS, INC
M01190	CORIN USA
M00170	CR BARD INC.
A03834	CREDIT ACCEPTANCE CORP
A03784	CRISIS PREVENTION INSTITUTE, INC.
M02750	CRITICAL CONNECTIONS INC
M02751	CURTIS BAY MEDICAL WASTE SERVICE
M01457	CYGNUS MEDICAL
M02286	CYNTHIA MORGAN MD
A00381	D.C. HOSPITAL ASSOCIATION
M02779	DARKTRACE HOLDINGS LIMITED
A03842	DARREN T HUDNALL
M02201	DAVIS-ULMER SPRINKLER CO INC
M02617	DAYCON PRODUCTS CO., INC.
A00370	DC TREASURER
M01724	DC TREASURER
M02355	DC TREASURY
A00166	DC WATER & SEWER AUTHORITY
M02476	DECO RECOVERY MANAGEMENT, LLC
M00945	DECOSTA CONSTRUCTION
M00804	DELL MARKETING, L.P.
A03866	DENISE DOUGHERTY
M02795	DENSEL COMPANY
M02643	DEROYAL INDUSTRIES, INC.

A03734	DERRICK LOCKHART
A03356	DIRECT ENERGY BUSINESS
A03458	DISTRICT OF COLUMBIA PRIMARY CARE
M02343	DIVERSIFIED CLINICAL SERVICES, INC.
M02725	DIXON HUGHES GOODMAN
M02594	DOCUSIGN INC.
M02415	DOMINION ELEVATOR INSPECTION
A03559	DORETHA POPE
A03858	DOZIER LAW FIRM PLLC
M02408	DR. FIRST.COM, INC
M01074	DRAEGER INC
M01630	E M ADAMS
M02344	ECLINICAL WORKS
M01344	ELECTRIC MOTOR REPAIR CO
A03692	EMMA M. BERMUDEZ
A03593	EMMANUEL ODEJIMI
M02747	ENCORE MEDICAL LP
M00741	ENV SERVICES, INC.
A03313	ERIC LI
A02970	ESSENTIAL SURGICAL CARE, P.C.
M02772	ESSENTIAL SURGICAL CARE, P.C.
A03853	EVEREST LITIGATION SUPPORT SERVICES
M00464	EVOQUA WATER TECHNOLOGIES LLC
A00592	FDA-MQSA PROGRAM
A03698	FILIPINA M. QUIMEN
M02729	FINTHRIVE
M02620	FIRE & LIFE SAFETY AMERICA, INC
M02279	FIRST DATA BANK INC
M00772	FISHER & PAYKEL HEALTHCARE
M00040	FISHER HEALTHCARE
M02735	FOG HILL INC (DC)
A03876	FRANCIS J. O'CONNELL
M02784	FREE LINE INC
M00779	FREEDOM MEDICAL, INC.
M00060	FRESENIUS USA MARKETING
M01560	FRIED BROTHERS, INC
A03846	GARTH GRANNUM
M00061	GE HEALTHCARE
M00204	GE HEALTHCARE
M00209	GE HEALTHCARE
M01935	GLAXOSMITHKLINE PHARMACEUTICALS
M00480	GLOBAL EQUIPMENT COMPANY
A03857	GOLKOW LITIGATION SERVICES
M00360	GRAINGER
A00374	GREG HAGER
A03665	GREGORY A. COMPTON, MD SOLE MBR
A02088	GREGORY ASKEW

M01731	GRM INFORMATION MANAGEMENT SERVICES
M02070	GUERBET LLC
M02684	HANDCRAFT CLEANERS & LAUNDERERS INC
A03851	HARRY S. STROTHERS III, M.D. M.M.M.
A03343	HEALTHCARE BUILDING SOLUTIONS, INC
A00322	HEALTHCARE COUNCIL OF THE NATIONAL
M00452	HEALTHCARE LOGISTICS
M01192	HEALTHMARK INDUSTRIES CO INC
M02791	HEALTHWARE INC DBA PRECISE PK
A03012	HEART CONSULTANTS, LLC
M02763	HEARTS CONSULTANTS LLC
M00921	HELMER INC
M01722	HELP DESK TECHNOLOGY
M02289	HEMATECHNOLOGIES
M02628	HERAEUS MEDICAL
A00746	HFMA
M00421	HOBART SERVICE
M02804	HOLBROOK ENVIRONMENTAL INC
M01730	HOLOGIC
A03852	HUEBSCHER & CO.
M02789	I WILL PROTECTIVE SECURITY LLC (CBE
A02615	IAN M. LANDE, MD
M02502	ICARE USA INC
M00201	ICU MEDICAL, INC.
A02903	IFEYINWA AZIKIWE
M02636	IMMIXTECHNOLOGY, INC
M02680	IMSODC
M02549	IN2BONES USA, LLC
M02736	INFLECTION RISK SOLUTIONS, LLC dba
M01972	INOVA HEALTH SYSTEM
M00233	INTEGRA LIFESCIENCES
M02121	INTELLIGENT MEDICAL OBJECTS, INC.
A00141	INTERNAL REVENUE SERVICE
M02755	IPC TECHNOLOGIES INC
M02328	J2 CLOUD SERVICES, LLC
A03869	JACKSON & CAMPBELL, P.C.
A03874	JAMES M. DARBY, ESQ., ARBITRATOR&
M02757	JAVAD KHALILZADEH MD
A03744	JAVAD KHALILZADEH, M.D.
M02693	JH CONTRACTORS, LLC
A03821	JIMMY CALAIS
A03402	JOHN GALZERANO
M01426	JOHNSON & JOHNSON HEALTHCARE SYSTEM
A03829	JOHNSON TRUCK CENTER, LLC
M02512	JOVAN MOCK
A03868	JOYCE M. KLEIN
A03006	JP MORGAN CHASE COMMERCIAL CARD

M02627	JS HELD HOLDINGS LLC
A02900	JUDY JENKINS
A03850	JUSTIN BLACK M.D
M02809	KAPLAN TRANSPORTATION INC
A03832	KAPLAN TRANSPORTATION, INC
M00549	KCI, USA
M01078	KEY SURGICAL LLC.
M02446	K-FORCE INC.
A03705	KHOOBCHANDANILAW
M02761	KHOSROW DAVACHI MD
A02153	KHOSROW DAVACHI, MD PC
M02270	KIERNAN TREBACH
M02776	KIERNAN TREBACH LLP
M02458	KIWI-TEK LLC
M00732	KONICA MINOLTA PREMIER FINANCE
M00880	KRONOS
M01462	KRUEGER-GILBERT HEALTH PHYSICS, INC
M00644	LAMINAR FLOW CONSULTANTS, INC,
A03717	LAW OFFICE OF MONICA GUILARTE
M01711	LAWRENCE STREET INDUSTRIES
A03450	LEMLEM MEHARI
A03877	LEWIS BRISBOIS BISGAARD & SMITH LLP
M02746	LGC CLINICAL DIAGOSTICS
A03860	LIFE EXPECTANCY GROUP
A02694	MARIATU TARAWALLEY
A03802	MARIE NYANGONO
A00982	MARIO ROSS
A03855	MARK A. BERNAT MD, JD
A03848	MARK LEVINE & ASSOCIATES, LLC
A03854	MARK S. LACHS M.D., M.P.H.
M00160	MARKET LAB INC.
A03577	MARLANNA DIXON
A03791	MARQUITA LESTER
M02796	MARS2CARS TECHS
A03867	MARTINA ADEGBOYEGA
A03819	MARY M. LYTTLE
M02302	MAXIM STAFFING SOLUTION
A03499	MAZARS USA LLP
P00002	MCKESSON CORPORATION DC#8813
M00177	MED PAT & INN-PHONE
M02014	MEDCHI THE MARYLAND STATE MEDICAL
M01229	MEDCOMP
M02295	MEDHELP INC
A03301	MEDICAL EDUCATION SPEAKERS NETWORK
A03532	MEDICAL FACULTY ASSOCIATES, INC
M00561	MEDICAL SUPPLY SYSTEMS (SBE)
A03639	MEDI-DOSE INC.,

M02175	MEDISOLV, INC.
M00466	MEDITECH
M00352	MEDTRONICS / XOMED
M00181	MEDTRONICS USA
A02914	MENGNU LIU
M01380	MERGE HEALTHCARE
M00183	MERIT MEDICAL SYSTEMS, INC.,
M00165	MERRY XRAY/SOURCEONE HEALTHCARE
M00439	MESA LABORATORIES, INC.,
M02742	METRO BUILDERS SUPPLIERS LLC (CBE)
M02124	METRO STAMP AND SEAL COMPANY
M02777	MFA GW PATHOLOGY
M02023	MGMA
A03684	MICHAEL GRAHAM
A03373	MICHELLE MARTIN
A03330	MID-ATLANTIC ALLIANCE FOR
M02753	MIKE JONES PLUMBING LLC
M01572	MINDRAY NORTH AMERICA
M01518	MITEL
A03622	MOHAMMED KALAN, M.D.
M02110	MORRISON HEALTHCARE
M00440	MOSS TUBES, INC.,
M02345	MUSA M MOMOH MD
M02768	MUSA MOMAH
M02668	NAC MECHANICAL SERVICES
A02854	NAMSS
M02464	NANOSONICS, INC.
M02612	NATIONAL SERVICE CONTRACTORS, (DC)
M02454	NAVEX GLOBAL, INC.
A03856	NAVICENT HEALTH FOUNDATION
M02074	NETWORK SERVICES COMPANY
M02692	NETWORKING FOR FUTURE, INC.
M00234	NIHON KOHDEN AMERICA, INC.
M02196	NORTHERN MEDICAL PRODUCTS AND
M02764	NORTHIUM HEALTH LLC
A03673	NORTHRIUM HEALTH LLC
M01988	NPAS, INC
A03837	OCTAVIA HART
M00684	OFFICE DEPOT
A03074	OFFICE OF THE CHIEF FINANCIAL
M00217	OLYMPUS AMERICA INC.,
M00397	OPTUM360
M00850	ORGANOGENESIS
A01249	ORIN HACKETT
M00140	ORKIN, LLC
M00221	ORTHO-CLINICAL DIAGNOSTICS, INC
M01107	ORTHOFIX US LLC

M02256	OTIS ELEVATOR
M00110	OWENS & MINOR INC.
M02271	PAPERLESS PAY CORPORATION
M00802	PARTS SOURCE INC.
M00230	PASSY-MUIR, INC.
M01163	PATIENTWORKS CORPORATION
A03864	PATRICIA A. JAY M.S.
A03830	PATRICIA BARNES
A03875	PATRICIA CONSTANTY
A03701	PAULINA CORTEZ
M00232	PC CONNECTION
M02801	PENN CREDIT CORPORATION
A03861	PEREGRINE ASSOCIATES, INC.
M00575	PERFORMANCE HEALTH
A03497	PFIZER INC.
M01297	PHARMACY ONESOURCE, INC.
A03825	PHILLIP BUESCHER, MD
M01534	PHILLIPS HEALTHCARE
A03840	PHYLLIS BLACK
M00693	PITNEY BOWES
M02657	PITT ELECTRIC INC & CONSTRUCTION
M02013	PLANET DEPOS, LLC
A03468	PLANSOURCE BENEFITS ADMINISTRATION
M01654	PM HOOD & DUCT
M01992	POINTCLICKCARE TECHNOLOGIES, INC
M00839	POSEY PRODUCTS, LLC
M00576	POSITIVE PROMOTIONS, INC
A00018	POTOMAC ELECTRIC POWER COMPANY
M02803	POTOMAC ELEVATOR COMPANY LLC (DC)
M00250	PRECISION DYNAMICS CORP
M00087	PRECISION DYNAMICS CORPORATION
M01036	PRECISION MEDICAL INC.
A03251	PRECISION ORTHOPEDICS
M02773	PRECISION ORTHOPEDICS AND SPORTS MED
M02209	PREMIER HEALTHCARE SOLUTIONS
M02770	PREMIUM CRITICAL CARE SOLUTION LLC
A02921	PREMIUM CRITICAL CARE SOLUTIONS LLC
M02568	PRESIDIO HOLDINGS INC
M01763	PRESS GANEY ASSOCIATES, INC.
A03645	PROCARE AMBULANCE OF MARYLAND
A03826	PROEHL PRN, LLC
A03787	PROFORMA
A03674	PULMONARY&CRITICAL CARE ASSOCIATES
M02090	Q-CENTRIX LLC
M01725	QUEST DIAGNOSTICS
M01678	RADIATION SERVICE ORGANIZATION
M00053	RADIOMETER AMERICA, INC.

M02261	RATH ENTERPRISES, INC.
M00591	RBO PRINTLOGISTIX
A03824	REDWOOD FIRE AND CASUALTY INS
A03631	REGINA KIM
M02752	REHABILITATION SERVICES INC
A03572	RELIAS LLC
A00127	RESERVE ACCOUNT
M00544	RESPITECH
A03822	RICHARD C. MCNEILL, JR.
A03863	RICHARD G. STEFANACCI
M02730	RIVENDELL INTERNATIONAL INC (CBE)
A03845	RK LIFE PLAN, INC
A03872	ROBERT L. JAYES, MD
M00055	ROCHE DIAGNOSTICS CORPORATION
M02199	ROGER P KAPLAN ARBITRATOR
M01715	RON'S TROPICAL FISH EXPERTS
M00137	RR DONNELLEY
M02509	RSC ELECTRICAL & MECHANICAL( SBE)
M01133	S FREEDMAN & SONS, INC
M02448	SAFE LIFE DEFENSE
M02694	SAFETY-MED PRODUCTS INC
M02786	SANARA MEDTECH INC
A01808	SARAH D. MATTHEWS
A03820	SARAH MILLER ESPINOSA
A03871	SCOTT C. POULTON
M02480	SDI USA INC
M02560	SEAMLESS RECYCLING
M02516	SEAN C JAMISON
A03859	SEAN J. ROGERS
M01419	SECHRIST INDUSTRIES
M01960	SERVPRO OF WASHINGTON, DC
M01986	SEYFARTH SHAW LLP
A03790	SHARON A. BRANGMAN
A03838	SHAY BOWIE
A03823	SHEILA M. KAY
A03844	SHEILA MURPHY
M01672	SHERWIN WILLIAMS
A02386	SIDNEY H. ROUSE
M02788	SMARTSHEET INC
M02774	SMARTSIGN
M00073	SMITH & NEPHEW, INC
M00401	SPECIALIZED ORTHOPAEDIC SERVICES
M02785	SPECIALTY CONSTRUCTION MANAGEMENT
M00822	SPECTRUM TECHNOLOGIES
M01754	SPOT COOLERS
M02450	SSA CONSULTING
M00090	STANLEY ACCESS TECHNOLOGIES, LLC



M00004	STERIS CORPORATION
M02793	STEVEN SANDERS
A03843	STORM LENOIR
A03849	STORYCLOUD, INC.
M00094	STRYKER ENDOSCOPY
M00096	STRYKER MEDICAL
M00391	STRYKER SALES CORP.
A02653	SUN LIFE FINANCIAL
M02590	SURVEILLANCE SECURE, INC.
M02197	SW MED-SOURCE, INC
M02704	SYCOM TECHNOLOGIES LLC
M01784	SYFT
M02602	SYSMEX AMERICA, INC
M02767	TAGHI KIMYAI-ASADI ,MD
A01565	TAHGI K.ASADI, MD
M00599	TATE ENGINEERING SYSTEMS INC
A03839	TEANECK BUSINESS ASSOCIATES, INC.
M01604	TECHNICAL REPAIR SERVICE,LLC
M02802	TECHNICAL SAFETY SERVICES LLC
A03284	TEKA HENDERSON
M02297	TELCEPT HOLDINGS, LLC
A03835	TERRANCE HORTON
M01481	TERUMO MEDICAL CORPORATION
M01097	TESTEQUITY
A02913	THE JOINT COMMISSION
A03713	THE JUDGEMENT GROUP
M02499	THE MCCAMMON GROUP LTD
A03847	THE PILZER-GULLICKSON GROUP, LLC
M01040	THE PLAQUE SHAQUE
A03807	THE ROBINSON LAW FIRM
A03827	TIMOTHY J. BROWN, ESQUIRE
M02457	TISSUE REGENIX WOUND CARE, INC.,
M02522	TODD W CORY
A03841	TONIA JOHNSON
A03746	TOYA CARMICHAEL
M02648	TRACE3, LLC
A02843	TRACEY WILLIAMS
A03828	TRENELL D. BRADLEY
M02650	TRIANGLE MANIFOLD SERVICES INC
M02558	TRILLIANT SURGICAL, LLC
M01856	U.S. OFFICE SOLUTIONS (SBE)
M02622	UIH SOLUTIONS LLC
M00567	ULINE
M02566	UNIFORM WAREHOUSE INC
M02808	UP TO DATE LAUNDRY LLC
M02738	UPTODATE INC
M02018	US IMPLANT SOLUTIONS

M02407	VARCO MAC ELECTRICAL
M01347	VELOCITYEHS/MSDSOONLINE
M01308	VERATHON INC.
A03669	VERITEXT
M01702	VERIZON BUSINESS
A00129	VERIZON WIRELESS
A03700	VERONICA TISDALE
A03710	VICTORIA LEWIS
A00132	VISION BENEFITS OF AMERICA
M00413	W.L. GORE & ASSOCIATES
A00134	WASHINGTON GAS
M02778	WASHINGTON IMAGING ASSOC OF MD LLC
M02292	WASHINGTON IMAGING ASSOCIATES
M02022	WASHINGTON METROPOLITAN AREA
A03430	WASTESTRATEGIES, LLC
M01499	WERFEN USA LLC
M02783	WHITEFORD TAYLOR AND PRESTON LLP
A03658	WHITEFORD, TAYLOR & PRESTON LLP
M02758	WILLIAM BROWNLEE MD
A02295	WILLIAM JAMES BROWNLEE III, MD
A03798	WILLIAM STRUDWICK
M02810	WOMEN AT WORK LLC
M02731	WSP USA BUILDINGS, INC
A03831	YANIRA VAN DEN BROECK-NIEVES
M00146	ZIMMER
M01552	ZOLL MEDICAL CORPORATION
M02781	ZOOM VIDEO COMMUNICATION INC

**Question #9E****NOT FOR PROFIT HOSPITAL CORPORATION  
2021 VENDOR LISTING**

<b>VENDOR NUMBER</b>	<b>VENDOR</b>
A00403	1199 SEIU MD/DC TUF PROGRAM
M00382	3M HEALTH INFORMATION SYSTEMS
M01483	AABB
M01484	ABBOTT LABORATORIES
M00383	ABBOTT LABORATORIES
M00088	ABBOTT LABORATORIES INC
A03718	ABDULNASER ALAREQI
M01788	ABILITY NETWORK
M02006	ABMS SOLUTIONS, LLC
M02504	ACCRUENT
M02015	ACELL INC.
M02506	ADDISON GROUP
M01086	ADVANCED ORTHOPAEDIC SOLUTIONS
A00389	AETNA
A00022	AHA CERTIFICATION CENTER
M00385	AIR PRODUCTS AND CHEMICALS INC.
M00022	AIRGAS USA, LLC
M02311	ALAN GRAY LLC
A03792	ALEXIS TURNER
M02626	ALGERNON FOGLE
A03004	ALI REZAZADEH-TEHRANI, MD
M00035	ALIMED, INC.,
A03782	ALL AMERICAN AMBULANCE
M02661	ALLHEART
M02597	AL'S TWIN AIR LLC (CBE)
M02727	ALVIN B LYTLE JR
M02493	AMBU INC
A03396	AMERICAN ACADEMY NURSE PRACTITIONER
A03619	AMERICAN BOARD OF FOOT & ANKLE
A00282	AMERICAN COLLEGE OF HEALTHCARE
A00390	AMERICAN COLLEGE OF RADIOLOGY
A03122	AMERICAN HEALTH CARE ASSOCIATION
A00284	AMERICAN MEDICAL ASSOCIATION
A03794	AMERICAN OSTEOPATHIC INFORMATION
M02671	AMERISAN LLC
A03793	AMERISOURCEBERGEN
M02461	AMN HEALTHCARE INC
M00446	ANALYTICS CORP
A03410	ANCC ACCREDITATION

A03800	ANGELE P. LEMANGA
A03755	APIC
M01733	APPLIED STATISTICS & MANAGEMENT,INC
M01989	AQUITY
M01940	ARGON MEDICAL DEVICES INC
M01875	ARK SYSTEM, INC
M00388	ARMSTRONG MEDICAL INDUSTRIES
M01894	ARROW INTERNATIONAL, INC.,
M00277	ARTHREX, INC
A01218	ASGHAR SHAIGANY, MD
A03038	ASHEBIR WOLDEBEAGZI, MD
M02726	AUTOMATED CONTROL SOLUTIONS LLC
M01171	AVANTE HEALTH SOLUTIONS
M02474	AXIS HEALTHCARE GROUP, PC
M01141	BALTIMORE JANITORIAL SUPPLY CO
M01773	BANKERS BUSINESS MGMT SERVICES.INC
M02640	BARCLAY WATER MANAGEMENT
M00925	BAXTER HEALTHCARE CORPORATION
M02664	BAY ENGINEERING LLC
M00394	BAYER HEALTHCARE
M00008	BECKMAN COULTER INC.,
M02705	BENJI HOLDINGS LLC (DC)
M01543	BIALEK ENVIRONMENTS
M00081	BIOMERIEUX
M00367	BIO-RAD LABORATORIES CLINICAL
M02712	BML PROPERTY REALTY LLC
M02703	BONESUPPORT INC
M02270	BONNER KIERNAN TREBACH CROCIATA LLP
M00011	BOSTON SCIENTIFIC CORPORATION
M02569	BRADLEY W. BENNETT
M02732	BROWN GENERAL CONTRACTING DBA
M01279	BURLINGTON MEDICAL, LLC
M00019	C R BARD, INC
M00171	C.R, BARD, INC
M00410	C.R. BARD INC
M00007	C.R. BARD, INC.,
A03796	CAPITAL STROKE NEUROLOGY, INC/DBA
A03772	CAPITOL INSURANCE SERVICES
M02369	CARBOFIX ORTHOPEDICS
M00002	CARDINAL HEALTH
A02249	CARDINAL HEALTH 414,LLC
A02301	CAREFIRST BLUECROSS BLUESHIELD
M02468	CAREFUSION
M00502	CAREFUSION 2200, INC
M01556	CAREFUSION 2200, INC.
A03540	CARLTON FIELDS
M02715	CARSON W CAIN/MAYNE MEDICAL

M02635	CASE MEDICAL INC
M00646	CDW GOVERNMENT
M02056	CENTENNIAL COMPUTER CORPORATION
A02787	CENTER FOR MEDICARE & MEDICAID SVCS
M02681	CEPHEID
M01729	CERTIFIED LANGUAGES INTERNATIONAL
M01762	CHANGE HEALTHCARE
A03719	CHANNELL MORRIS
M02637	CHEMTREAT, INC.
A02420	CHERON RUST
M01398	CINTAS CORPORATION 041
M02495	CITRON HYGIENE
M01559	CITY ELECTRIC SUPPLY
M02291	CLEARPATH SOLUTIONS GROUP LLC
A00809	CLIA LABORATORY PROGRAM
M01025	CLOUDWAVE
A03740	COAST TO COAST HOSPITALITY, LLC
A03731	COLENE Y DANIEL
M00469	COLLEGE OF AMERICAN PATHOLOGIST
A03613	COLONIAL LIFE
M02644	COLUMBIA ENTERPRISES (SBE)
M01652	COMCAST
A00088	COMPTROLLER OF MARYLAND
M02544	CONCENTUS.NET
M00478	CONE INSTRUMENTS
M00105	CONMED CORPORATION
M00157	CONMED LINVATEC
M02267	CONTEMPORARY HEALTHCARE SOLUTIONS
M01947	CONTRACT GUARDIAN
M00118	COOK MEDICAL INCORPORATED
M02666	COULMED PRODUCTS GROUP LLC
A03784	CRISIS PREVENTION INSTITUTE, INC.
A03627	CRITICAL CONNECTION, INC
A03712	CROSSING AT CHADDSFORD HOA, INC
M00242	CTSI
A03649	CURTIS BAY MEDICAL WASTE SERVICES
M00692	CURTIS ENGINE EQUIPMENT
M01457	CYGNUS MEDICAL
M02286	CYNTHIA MORGAN MD
A00381	D.C. HOSPITAL ASSOCIATION
M02690	DANIEL C OHAI
M02201	DAVIS-ULMER SPRINKLER CO INC
M02617	DAYCON PRODUCTS CO., INC.
A00099	DC CHILD SUPPORT CLEARINGHOUSE
M01724	DC TREASURER
A00370	DC TREASURER
M02355	DC TREASURY

A00166	DC WATER & SEWER AUTHORITY
A00167	DCNA
M01269	DCRA
M02491	DEB USA, INC
M02476	DECO RECOVERY MANAGEMENT LLC
M00945	DECOSTA CONSTRUCTION
M00804	DELL MARKETING, L.P.
M00185	DEPUY MITEK
M02643	DEROYAL INDUSTRIES, INC.
M02709	DILIGENT CORPORATION (DC)
A03356	DIRECT ENERGY BUSINESS
A03659	DISTRICT OF COLUMBIA DEPARTMENT
A03458	DISTRICT OF COLUMBIA PRIMARY CARE
M02343	DIVERSIFIED CLINICAL SERVICES, INC.
M02725	DIXON HUGHES GOODMAN
A03689	DIXON HUGHES GOODMAN, LLP
M02594	DOCUSIGN INC.
A03590	DOMINIQUE WILLIAMS
M02408	DR. FIRST.COM, INC
M01074	DRAEGER INC
M01630	E M ADAMS
M02344	ECLINICAL WORKS
M01344	ELECTRIC MOTOR REPAIR CO
M02489	ELI'S CONTRACTOR INC
M02574	E-LOGIC, INC (CBE)
A03593	EMMANUEL ODEJIMI
M01779	ENCOMPASS GROUP, LLC
M02561	ENTERCOM COMMUNICATIONS CORP
M02530	ENVIRONMENT FOR HEALTH ARCHITECTURE
A02970	ESSENTIAL SURGICAL CARE, P.C.
A03801	EYASU S. WOLDE
M02714	F.C. CLIFFORD INC
A00029	FEDERAL EXPRESS
M02620	FIRE AND LIFE SAFETY AMERICA INC
M02279	FIRST DATA BANK INC
M00772	FISHER & PAYKEL HEALTHCARE
A03745	FISHER & PHILLIPS, LLP
M00040	FISHER HEALTHCARE
M02482	FLEXCARE LLC
M01198	FORMFAST, INC.
M00779	FREEDOM MEDICAL, INC.
M00060	FRESENIUS USA MARKETING
M01560	FRIED BROTHERS, INC
M01194	GE HEALTHCARE
M00209	GE HEALTHCARE
M00061	GE HEALTHCARE
M00712	GE HEALTHCARE/OEC

M02720	GEM EDWARDS INC GEMCO MEDICAL
M00359	GI SUPPLY, INC
M01935	GLAXOSMITHKLINE PHARMACEUTICALS
M00480	GLOBAL EQUIPMENT COMPANY
M02647	GLOBAL PRINT MASTER (SBE)
A00374	GREG HAGER
A02088	GREGORY ASKEW
M01731	GRM INFORMATION MANAGEMENT SERVICES
M02684	HANDCRAFT CLEANERS & LAUNDERERS INC
M01558	HARLOFF MEDICAL
M01091	HCPRO/SIMPLIFY COMPLIANCE
M00769	HD SUPPLY FACILITIES MAINTENANCE
A03343	HEALTHCARE BUILDING SOLUTIONS, INC
A00322	HEALTHCARE COUNCIL OF THE NATIONAL
M00452	HEALTHCARE LOGISTICS
M01192	HEALTHMARK INDUSTRIES CO INC.
A03012	HEART CONSULTANTS, LLC
M01722	HELP DESK TECHNOLOGY
M02289	HEMATECHNOLOGIES
M00415	HENRY SCHEIN
A00746	HFMA
M01425	HILL LABORATORIES
M01730	HOLOGIC
M02470	HOWARD MEDICAL
M02713	ICAD
M00201	ICU MEDICAL, INC.
M02636	IMMIXTECHNOLOGY INC
M02680	IMSODC
M02549	IN2BONES USA, LLC
M02721	INFRASTRUCTURE PARTS AND SERVICES
M02718	INNOVA HEALTH ASSOCIATES LLC
M01972	INOVA HEALTH SYSTEM
A00230	INSURANCE REFUNDS
M02121	INTELLIGENT MEDICAL OBJECTS, INC.
A00141	INTERNAL REVENUE SERVICE
A03778	ISABEL EASTMAN
M02696	J & B SALES OF NC INC
M01449	J. W. DRAPERIES, INC.,
A01856	JACQUELINE ASKEW
A03788	JACQUELYN A. THOMAS-BEY
A03744	JAVAD KHALILZADEH, M.D.
M02633	JBN CORPORATION
M02693	JH CONTRACTORS LLC (DC)
A03795	JO A. BELL
M01426	JOHNSON & JOHNSON HEALTHCARE SYSTEM
A02994	JOSEPH M SHARNOFF
M02512	JOVAN MOCK

A03006	JP MORGAN CHASE COMMERCIAL CARD
A03777	JULIA R. ARFAA
M00549	KCI, USA
M02446	K-FORCE INC.
A03705	KHOOBCHANDANILAW
A02153	KHOSROW DAVACHI, MD PC
M02521	KIERNAN A SPEIGHT
M02458	KIWI-TEK LLC
M00732	KONICA MINOLTA PREMIER FINANCE
M00880	KRONOS
M01462	KRUEGER-GILBERT HEALTH PHYSICS, INC
A03799	LASHANDA SANGUINETTI
A03717	LAW OFFICE OF MONICA GUILARTE
M01711	LAWRENCE STREET INDUSTRIES
M02722	LIFE SAFETY CONSORTIUM LLC
A03340	LILIAN CHUKWUMA
A03797	LISA CEPHAS
M02580	LIVEPROCESS
A03500	MARCELA MAAMARI
A03802	MARIE NYANGONO
A03617	MARILYN CORDER
M00160	MARKET LAB INC.
A03791	MARQUITA LESTER
A00398	MARYLAND CHILD SUPPORT ACCOUNT
M02302	MAXIM STAFFING SOLUTION
M02606	MAXX ORTHOPEDICS INC
A03499	MAZARS USA LLP
P00002	MCKESSON CORPORATION DC#8813
M01351	MCKESSON MEDIAL SURGICAL
M00177	MED PAT & INN-PHONE
M01229	MEDCOMP
M02295	MEDHELP INC
A03532	MEDICAL FACULTY ASSOCIATES, INC
M00561	MEDICAL SUPPLY SYSTEMS (SBE)
A03639	MEDI-DOSE INC.,
M02175	MEDISOLV, INC.
M00466	MEDITECH
M02341	MED-PRO DISTRUBUTORS, LLC FBO:THIRD
M00352	MEDTRONICS / XOMED
M00181	MEDTRONICS USA
A03605	MELINDA JONES
M01380	MERGE HEALTHCARE
M00183	MERIT MEDICAL SYSTEMS, INC.,
M00165	MERRY XRAY/SOURCEONE HEALTHCARE
A03547	MICHAEL AUSTIN
M02027	MICROLINE SURGICAL INC
A03783	MILES & STOCKBRIDGE P.C.



M01572	MINDRAY NORTH AMERICA
M01518	MITEL
M02110	MORRISON HEALTHCARE
M02345	MUSA M MOMOH MD
M02668	NAC MECHANICAL SERVICES
A03763	NANETTE BARRY
M02464	NANOSONICS, INC.
A03803	NATIONAL BLACK NURSES ASSOCIATION
M02612	NATIONAL SERVICE CONTRACTORS, (DC)
M02454	NAVEX GLOBAL, INC.
A00624	NC CHILD SUPPORT
M02692	NETWORKING FOR FUTURE INC (CBE)
M00234	NIHON KOHDEN AMERICA
M02196	NORTHERN MEDICAL PRODUCTS AND
A03673	NORTHRIMUM HEALTH LLC
M02691	NOVA MEDICAL LLC (SBE)
M02710	NOW MARKETING SOLUTIONS C/O (DC)
M01988	NPAS, INC
A03702	NTHRIVE, INC
M00684	OFFICE DEPOT
M02418	OFFICE TEAM
M02543	OLIVIER LISSOUCK
M00217	OLYMPUS AMERICA INC.,
A03150	OPTUM 360
M00397	OPTUM360
M01389	ORASURE TECHNOLOGIES,INC
M00140	ORKIN, LLC
M00221	ORTHO-CLINICAL DIAGNOSTICS, INC
M02256	OTIS ELEVATOR
M02706	PACT PRO LLC (DC)
M02271	PAPERLESS PAY CORPORATION
M00802	PARTS SOURCE INC.
M01163	PATIENTWORKS CORPORATION
A03774	PAYSCALE, INC
M00232	PC CONNECTION
M00575	PERFORMANCE HEALTH
A03324	PEROUTKA, MILLER, KIMA & PETERS,
M01534	PHILLIPS HEALTHCARE
M01973	PINKERTON C & I
M00693	PITNEY BOWES
M02657	PITT ELECTRIC INC & CONSTRUCTION
M02013	PLANET DEPOS, LLC
A03468	PLANSOURCE BENEFITS ADMINISTRATION
M01654	PM HOOD & DUCT
A03599	PMA COMPANIES/OLD REPUBLIC
A03786	PMG GRP
M01992	POINTCLICKCARE TECHNOLOGIES, INC

M00033	POLY SCIENTIFIC
M00839	POSEY PRODUCTS, LLC
M00576	POSITIVE PROMOTIONS, INC
A00018	POTOMAC ELECTRIC POWER COMPANY
M00250	PRECISION DYNAMICS CORP
A03251	PRECISION ORTHOPEDICS
M02209	PREMIER HEALTHCARE SOLUTIONS
A02921	PREMIUM CRITICAL CARE SOLUTIONS LLC
M02568	PRESIDIO HOLDINGS INC
M01763	PRESS GANEY ASSOCIATES, INC.
A03645	PROCARE AMBULANCE OF MARYLAND
A03780	PROEHL PRN, LLC.
A03787	PROFORMA
M02453	PROVIDER TRUST, INC
M02090	Q-CENTRIX LLC
M02653	QIAGEN, LLC
M00807	QUALITY CALIBRATIONS, INC.
M01725	QUEST DIAGNOSTICS
M00053	RADIOMETER AMERICA, INC.
M02716	RAMCO SYSTEMS
M02261	RATH ENTERPRISES, INC.
A03697	REGENERATIVE ORTHOPEDICS & SPORTS
A03575	REHABILITATION SERVICES
A03572	RELIAS LLC
A00127	RESERVE ACCOUNT
M00544	RESPITECH
A02587	RICO FREEMAN
M02730	RIVENDELL INTERNATIONAL INC (CBE)
M02711	ROBERT HALF TECHNOLOGY
M01715	RON'S TROPICAL FISH EXPERTS
M00137	RR DONNELLEY
M02509	RSC ELECTRICAL & MECHANICAL( SBE)
M01768	RUIC
M01133	S FREEDMAN & SONS, INC
A03411	SCORPIO DAVIS
M02480	SDI USA INC
M02560	SEAMLESS RECYCLING
M02516	SEAN C JAMISON
M01960	SERVPRO OF WASHINGTON, DC
A03773	SHC SERVICES INC.
M01672	SHERWIN WILLIAMS
M01734	SIGN LANGUAGE USA INC
M00014	SMITH & NEPHEW ORTHOPEDICS
M00073	SMITH & NEPHEW, INC
A03528	SOCIAL SECURTY ADMINISTRATION
M02431	SOLARWINDS INC
M02300	SPACESAVER SYSTEMS INC

M00401	SPECIALIZED ORTHOPAEDIC SERVICES
M01948	SPECIALTY SURGICAL INSTRUMENTATION
M01754	SPOT COOLERS
M02450	SSA CONSULTING
M00090	STANLEY ACCESS TECHNOLOGIES, LLC
M00004	STERIS CORPORATION
M00094	STRYKER ENDOSCOPY
M00096	STRYKER MEDICAL
M00391	STRYKER SALES CORP.
M02328	SUMMIT HEALTHCARE SERVICES.INC
A02653	SUN LIFE FINANCIAL
M02677	SUNBELT RENTALS
M02246	SURGICAL DIRECT INC
M02590	SURVEILLANCE SECURE, INC.
M02197	SW MED-SOURCE, INC
M02704	SYCOM TECHNOLOGIES LLC
M02630	SYFT
M02602	SYSMEX AMERICA, INC
M00099	SYSTEM ONE MEDICAL
A01565	TAHGI K.ASADI, MD
A02832	TAMMY R WINSLOW
M00599	TATE ENGINEERING SYSTEMS
M02505	TECAN US INC
M01604	TECHNICAL REPAIR SERVICE,LLC
M01847	TEGRIA SERVICES GROUP-US
M02297	TELCEPT HOLDINGS, LLC
M01239	TELEFLEX FUNDING LLC
M01415	TELEHEALTH SERVICES
M01481	TERUMO MEDICAL CORPORATION
A02913	THE JOINT COMMISSION
M01705	THE JOINT COMMISSION
M00527	THE MORTAN LENS
M01040	THE PLAQUE SHAQUE
M02567	THE WHEELCHAIR MAN COMPANY INC
M02663	THOMAS SCIENTIFIC LLC
M00128	THYSSENKRUPP ELEVATOR CORPORATION
A00121	TIMOTHY P. BRANIGAN
M02457	TISSUE REGENIX WOUND CARE, INC.,
M02522	TODD W CORY
A03746	TOYA CARMICHAEL
A02843	TRACEY WILLIAMS
A00396	TREASURER OF VIRGINIA
M02167	TREMCO/WEATHERPROOFING TECHNOLOGIES
M02650	TRIANGLE MANIFOLD SERVICES INC
M02558	TRILLIANT SURGICAL
A03779	TUESDE HINES
M02639	TYPENEX MEDICAL LLC

M01856	U.S. OFFICE SOLUTIONS (SBE)
A01641	UFSO, INC LOCAL 672
M00567	ULINE
M02566	UNIFORM WAREHOUSE INC
M00346	UNITED AD LABEL FORMERLY VERIAD
A02922	UNITED HOSPITALISTS MEDICAL
A02314	UP TO DATE, INC
M02018	US IMPLANT SOLUTIONS
M02100	VANGUARD MEDICAL LLC
M02407	VARCO MAC ELECTRICAL
M01347	VELOCITYEHS/MSDSOONLINE
M01308	VERATHON INC.
A02184	VERIZON BUSINESS
M01702	VERIZON BUSINESS
A00129	VERIZON WIRELESS
A03662	VERNA V. LAFLEUR
A00132	VISION BENEFITS OF AMERICA
M00413	W.L. GORE & ASSOCIATES
M02624	WALDON STUDIO ARCHITECTS (SBE)
A00134	WASHINGTON GAS
A03785	WASHINGTON HOSPITAL CENTER CORP.
M02292	WASHINGTON IMAGING ASSOCIATES
M02022	WASHINGTON METROPOLITAN AREA
A03430	WASTESTRATEGIES, LLC
M02682	WAYNE ENTERPRISES LLC
M01499	WERFEN USA LLC
A03658	WHITEFORD, TAYLOR & PRESTON LLP
A02295	WILLIAM JAMES BROWNLEE III, MD
A03798	WILLIAM STRUDWICK
A02854	WIN/STAFF
M01858	WSP USA BULIDINGS, INC
A03732	YVETTE BOYD
M00146	ZIMMER