

## Low Income Pool Letter of Agreement

**THIS LETTER OF AGREEMENT (LOA)** is made and entered into in duplicate on the 16<sup>th</sup> day of September 2021, by and between **Columbia County Board of County Commissioners** on behalf of **Palms Medical Group**, and the State of Florida, **Agency for Health Care Administration** (the "**Agency**"), for good and valuable consideration, the receipt and sufficiency of which is acknowledged.

### DEFINITIONS

"Charity care" or "uncompensated charity care" means that portion of hospital charges reported to the Agency for which there is no compensation, other than restricted or unrestricted revenues provided to a hospital by local governments or tax districts regardless of the method of payment. Uncompensated care includes charity care for the uninsured but does not include uncompensated care for insured individuals, bad debt, or Medicaid and Children's Health Insurance Program (CHIP) shortfall. The state and providers that are participating in Low Income Pool (LIP) will provide assurance that LIP claims include only costs associated with uncompensated care that is furnished through a charity care program and that adheres to the principles of the Healthcare Financial Management Association (HFMA) operated by the provider.

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Low Income Pool (LIP)" means providing government support for safety-net providers for the costs of uncompensated charity care for low-income individuals who are uninsured. Uncompensated care includes charity care for the uninsured but does not include uncompensated care for insured individuals, "bad debt," or Medicaid and CHIP shortfall.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

### A. GENERAL PROVISIONS

1. Per Senate Bill 2500, the General Appropriations Act of State Fiscal Year 2021-22, passed by the 2021 Florida Legislature, the **Columbia County Board of County Commissioners** and the Agency agree that the **Columbia County Board of County Commissioners** will remit IGT funds to the Agency in an amount not to exceed the total of **\$48,000**.
  - a. The **Columbia County Board of County Commissioners** and the Agency have agreed that these IGT funds will only be used to increase the provision of health services for the charity care of the **Columbia County Board of County Commissioners** and the State of Florida at large.
  - b. The increased provision of charity care health services will be accomplished through the following Medicaid programs:
    - i. LIP payments to hospitals, federally qualified health centers, Medical School Physician Practices, community behavioral health providers, and

rural health centers pursuant to the approved Centers for Medicare & Medicaid Services Special Terms and Conditions.

2. The **Columbia County Board of County Commissioners** will return the signed LOA to the Agency no later than October 1, 2021.
3. The **Columbia County Board of County Commissioners** will pay IGT funds to the Agency in an amount not to exceed the total of **\$48,000**.
  - a. Per Florida Statute 409.908, annual payments for the months of July 2021 through June 2022 are due to the Agency no later than October 31, 2021 unless an alternative plan is specifically approved by the agency.
  - b. The Agency will bill the **Columbia County Board of County Commissioners** when payment is due.
4. The **Columbia County Board of County Commissioners** and the Agency agree that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA.
  - c. Audits and Records
    - i. The **Columbia County Board of County Commissioners** agrees to maintain books, records, and documents (including electronic storage media) pertinent to performance under this LOA in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.
    - ii. The **Columbia County Board of County Commissioners** agrees to assure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
    - iii. The **Columbia County Board of County Commissioners** agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.
  - d. Retention of Records
    - i. The **Columbia County Board of County Commissioners** agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
    - ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.


- i. The rights of access in this section must not be limited to the required retention period but shall last as long as the records are retained.
- e. Monitoring
  - i. The **Columbia County Board of County Commissioners** agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the **Columbia County Board of County Commissioners** which are relevant to this LOA.
- f. Assignment and Subcontracts
  - i. The **Columbia County Board of County Commissioners** agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.
- 5. This LOA may only be amended upon written agreement signed by both parties. The **Columbia County Board of County Commissioners** and the Agency agree that any modifications to this LOA shall be in the same form, namely the exchange of signed copies of a revised LOA.
- 6. The **Columbia County Board of County Commissioners** confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to re- direct any portion of these aforementioned charity care supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.
- 7. The **Columbia County Board of County Commissioners** agrees the following provision shall be included in any agreements between the **Columbia County Board of County Commissioners** and local providers where IGT funding is provided pursuant to this LOA: "Funding provided in this Agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program (including LIP or DSH) and used secondarily for other purposes."
- 8. This LOA covers the period of July 1, 2021 through June 30, 2022 and shall be terminated June 30, 2022.
- 9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

LIP Local Intergovernmental Transfers (IGTs)	
Program / Amount	State Fiscal Year 2021-2022
Low Income Pool	\$48,000
<b>Total Funding</b>	<b>\$48,000</b>


**WITNESSETH:**

IN WITNESS WHEREOF, the parties have caused this page Letter of Agreement to be executed by their undersigned officials as duly authorized.

**Columbia County Board of  
County Commissioners**

SIGNED  
BY:   
NAME: Rocky D. Ford  
TITLE: Chairman  
DATE: 9/16/2021

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION**

SIGNED  
BY:   
NAME: Tom Wallace  
TITLE: Deputy Secretary for Medicaid  
DATE: 10/27/2021



### Intergovernmental Transfers Questionnaire

IGT Provider Name: Columbia County Board of County Commissioners  
Health Care Provider Name: Palms Medical Group  
IGT Amount: \$48,000  
State Fiscal Year Ending: 6/30/2022

1. What type of governmental entity is your organization considered? (county, city, hospital taxing district, or other)

County

If other, please explain

N/A

2. Does your organization have a relationship with the provider for which you contribute IGTs as named in the preamble of the enclosed Letter of Agreement (LOA)?

Yes

If yes, please describe your relationship, including services provided to/by the provider to/by the organization and any other financial transactions between the provider and the organization.

Columbia County contracts annually with Palms Medical Group to increase the provision of health services for the charity care.

3. Please describe the source of the IGT funding for your organization, including whether the source is from a tax, a provider donation, or other funds. Provide the amount of funding from each source.

Source	Amount
General Fund Revenues	\$ 48,000
	\$ -
	\$ -

If other, please explain

N/A

- a. Verify whether the funds are public funds as defined by 42 CFR § 433.51, and exclude any federal funds.

Yes

If no, please explain

N/A

4. Does your organization have taxing authority?

Yes

5. If the source of IGT funding is from taxes, please answer the following questions:

a. Is the tax a state, county, city, or hospital district tax?

County

If other, please explain

N/A

b. What entities are taxed?

All non exempt

c. What is the tax structure (i.e. property tax, percentage of revenue, assessment, etc.)?

Ad Valorem Property Tax

d. What is the amount or percent of the tax?

7.815 mills per \$1,000 in values

e. Does at least 85% of the burden of the tax revenue fall on health care providers as defined in 42 CFR §433.55? (Provide the total tax revenue and the health care provider tax burden) If so, please answer the following questions:

Amount	
Total Tax Burden	Unknown
Healthcare Provider Tax Burden	Unknown

0.00%

i) Is the tax broad based? A broad based tax can be defined as a tax that is imposed on at least all health care items or services in the class or providers of such items or services furnished by all non-Federal, non-public providers in the State, and is imposed uniformly, pursuant to 42 CFR § 433.68.

Yes

If no, please explain

- ii) Is the tax uniform across all entities being taxed? Based on 42 CFR § 433.68, a health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or in the case of health care-related tax based on revenue or receipts with respect to a class of items or services, if it excludes either Medicaid or Medicare revenue with respect to a class of items or services, or both. The exclusion of Medicaid revenue must be applied uniformly to all providers being taxed.

Yes

If no, please explain

N/A

- iii) Is the tax generally redistributive and a waiver of the broad-based or uniform tax requirement was granted in accordance with 42 CFR §433.68(e)?

Yes

If no, please explain

N/A

- iv) Does the tax program comply with the hold harmless provisions included in 42 CFR § 433.68(f)?

Yes

If no, please explain

N/A

- v) Does every tax paying entity receive a supplemental payment equal to or exceeding its tax cost?

No

If yes, please explain

6. Please answer the following regarding provider funds received from the healthcare entity and/or other health care entities.

- a. Are provider voluntary payments or in-kind services received by the organization as defined in 42 CFR § 433.52?

No

- b. How much of the organization's revenue is received from provider-related donations (Provide the total revenue and the provider-related donation amounts)?

Amount	
Total Revenue	Unknown
Provider Related Donations	Unknown

- c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity?

No

If yes, please list the provider and payment amount.

Provider Name	Funding Source	Amount
		\$ -
		\$ -
		\$ -

- d. Does any portion of the provider donation constitute as a "bona fide donation" pursuant to 42 CFR § 433.54? 42 CFR § 433.54 requires donations will not be returned to the individual provider, the provider class, or related entity under a hold harmless provision.

No

- e. Is there an agreement between the IGT provider and the health care entity? If so, please specify whether the agreement is written and provide the details.

Written Letter of Agreement to provide medical services to the patients within the county.

7. Were funds utilized for the IGT specifically appropriated by the organization's board?

Yes

If yes, provide the board minutes and date of the appropriation.

I Rocky Ford certify that the statements and information contained in this submittal are true, accurate, and complete.

  
Signature of Officer or Administrator

Chairman, Board of County Commissioners  
Title

9-23-2021  
Date