

Agenda Item Number:

**ORANGE COUNTY BOARD OF HEALTH
AGENDA ITEM SUMMARY**

Meeting Date: November 18, 2015

Agenda Item Subject: 1st Quarter Financial Report FY 15-16

Attachment(s): 1st Quarter Financial Report
1st Quarter Billing Dashboard

Staff or Board Member Reporting: Rebecca Crawford

Purpose: Action
 Information only
 Information with possible action

Summary Information:

Total Health Department Revenue: Average YTD monthly revenue in FY16 after the 1st Quarter is \$204k/month or \$593k YTD, representing 22% of our overall budgeted revenue for the year. This is a slight decrease from an average of \$205k/month in FY15. Expenses were in line with revenues at 21%.

Total Billing Accuracy: Continuing with the goal of 90% billing accuracy set in FY 14-15, the average billing accuracy rate for medical at the beginning of FY 15-16 is 88% as compared to 91% in FY 14-15 and the average rate for dental for FY 15-16 is 95% as compared to 96% in FY 14-15.

Dental Earned Revenue by Source: FY 15-16 average monthly revenue (\$41k/month) is slightly below our budget projection (\$46k/month) but still above our FY 14-15 average of \$35k/month. FY 15-16 dental revenue totaled \$119k at the end of the first quarter. Dental earned revenue is historically lower in the first quarter of the fiscal year than in other quarters.

Medical Earned Revenue by Source: Medical earned revenue is currently below the budgeted projection for FY 15-16. The monthly average after the first quarter (\$44k/month) is lower than FY15 (\$50k/y) and our budget projection (\$51k/month). This is mainly due to holding Maternal Health encounters for Global Billing (billing multiple encounters at the end of the pregnancy) and holding multiple program encounters until we come to a resolution with Medicaid of an acceptable method to bill same day appointments. We anticipate a solution by December 2015.

- Recommended Action:** Approve
 Approve & forward to Board of Commissioners for action
 Approve & forward to _____
 Accept as information
 Revise & schedule for future action
 Other (detail):

Orange County Health Department
Profit Loss Budget Performance
2015-2016

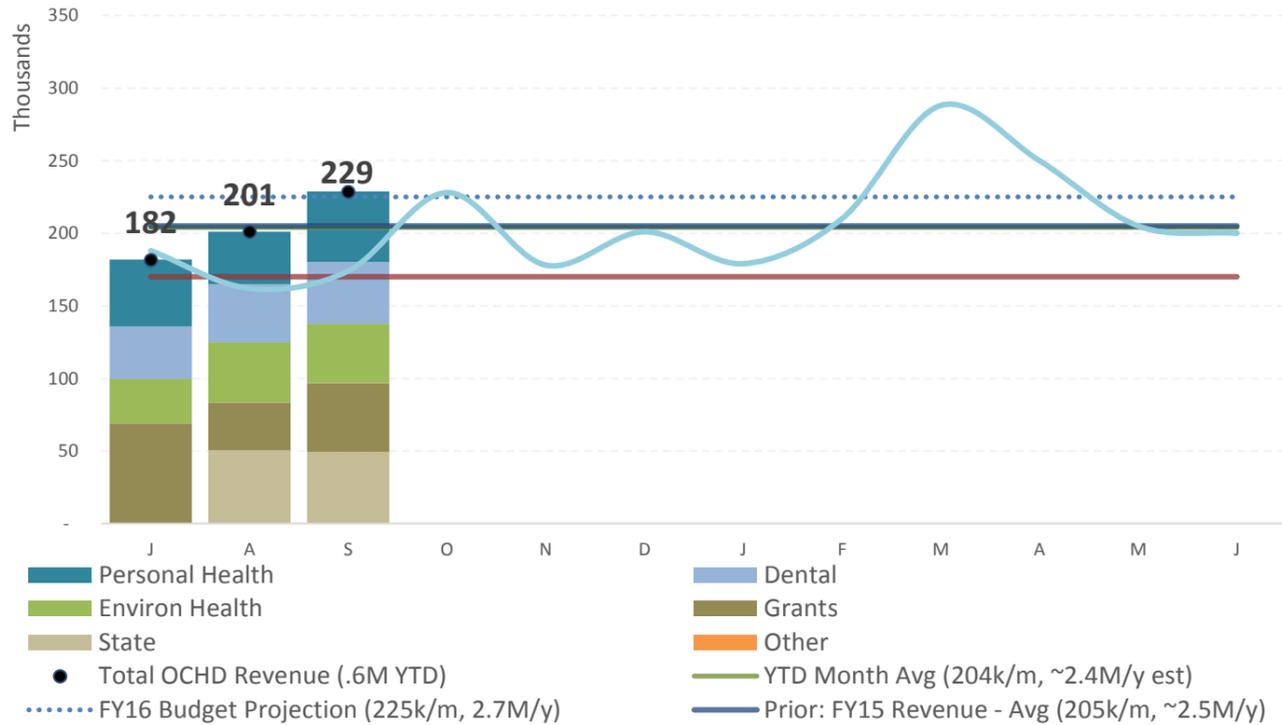
TOTAL HEALTH	Q1	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
Revenue				
Donations				
Finance and Admin Services	0	0	(30,000)	0.00%
Personal Health	0	0	(17,244)	0.00%
Donations Total	0	0	(47,244)	0.00%
Internal Allocations				
Dental Health	0	0	(18,000)	0.00%
Finance and Admin Services	0	0	(23,500)	0.00%
Internal Allocations Total	0	0	(41,500)	0.00%
Service Revenue				
Dental Health	(118,939)	(118,939)	(536,847)	22.16%
Environmental Health	(113,285)	(113,285)	(450,880)	25.13%
Personal Health	(130,611)	(130,611)	(606,484)	21.54%
Service Revenue Total	(362,835)	(362,835)	(1,594,211)	22.76%
State Allocations				
Finance and Admin Services	(9,040)	(9,040)	(42,885)	21.08%
Health Promotion & Edu	(4,223)	(4,223)	(35,832)	11.79%
Environmental Health	(320)	(320)	(34,000)	0.94%
Personal Health	(120,410)	(120,410)	(514,511)	23.40%
State Allocations Total	(133,993)	(133,993)	(627,228)	21.36%
Grants Project Revenues				
NACCHO Grant	0	0	(6,521)	0.00%
Piedmont Hlth Srv - Nutr	(3,767)	(3,767)	(28,938)	
Meaningful Use Incentive	(19,000)	(19,000)	(19,000)	100.00%
CC4C Accesscare	(37,059)	(37,059)	(149,624)	24.77%
PCM Accesscare	(36,768)	(36,768)	(155,952)	23.58%
Health Disparities	0	0	(56,916)	0.00%
Grants Project Revenues Total	(96,595)	(96,595)	(416,951)	23.17%
Total Non-County Revenue	(593,423)	(593,423)	(2,727,134)	21.76%

Orange County Health Department
Profit Loss Budget Performance
2015-2016

TOTAL HEALTH	Q1	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
Expenditure				
Salaries	1,166,436	1,166,436	5,130,429	22.74%
Benefits	406,673	406,673	1,815,838	22.40%
Travel	680	680	7,495	9.07%
Training	9,208	9,208	34,917	26.37%
Certifications & Licensing	4,383	4,383	15,756	27.81%
Mileage	7,000	7,000	32,060	21.83%
Telephone	8,224	8,224	75,714	10.86%
Postage	3,500	3,500	15,957	21.93%
Motor Pool	11,817	11,817	48,807	24.21%
Equip Repairs	1,332	1,332	10,175	13.09%
Equip Rent	232	232	1,200	19.34%
Duplicating	1,948	1,948	10,765	18.10%
Printing	2,607	2,607	9,656	27.00%
Advertising	1,388	1,388	12,296	11.29%
Dues	1,970	1,970	5,334	36.93%
Subscriptions	0	0	1,327	0.00%
Dept Supplies	4,580	4,580	40,999	11.17%
Edu Supplies	804	804	11,701	6.87%
Office Supplies	5,056	5,056	40,839	12.38%
Medical Supplies	37,604	37,604	146,652	25.64%
Bloodborn Path Supplies	(548)	(548)	9,001	-6.09%
Pharmacy Supplies	40,790	40,790	236,766	17.23%
Comp Supp/Software	574	574	1,576	36.43%
Other Supplies	420	420	2,238	18.77%
Contracted Srv	52,815	52,815	506,681	10.42%
X-Ray	1,189	1,189	25,625	4.64%
Lab Srv	13,402	13,402	52,502	25.53%
Bonds & Insurance	0	0	10,602	0.00%
Uniforms	2,634	2,634	8,199	32.13%
Community Proj	3,342	3,342	55,235	6.05%
Employee Wellness	0	0	1,000	0.00%
Innovations Project	1,101	1,101	20,000	5.51%
Accreditation Project	2,750	2,750	2,750	100.00%
Wise Woman Program	0	0	662	0.00%
Preparedness BT	0	0	147	0.00%
Family Success Alliance	18,587	18,587	250,000	7.43%
Credit Card Exp	2,434	2,434	10,000	24.34%
Capital Exp Under \$500	500	500	1,350	37.07%
Grant Project Expenditures				
Health Disparities	22,070	22,070	56,916	38.78%
Meaningful Use Incentive	12,657	12,657	19,000	66.62%
Susan G. Komen Grant	40	40	0	0.00%
Capital Expenditures				
Equipment	675	675	3,175	21.26%
IT Equipment	4,920	4,920	7,165	68.67%
Expenditures Total	1,855,793	1,855,793	8,748,507	21.21%
Total County Revenue (Appropriation)	1,262,369	1,262,369	6,021,373	20.96%

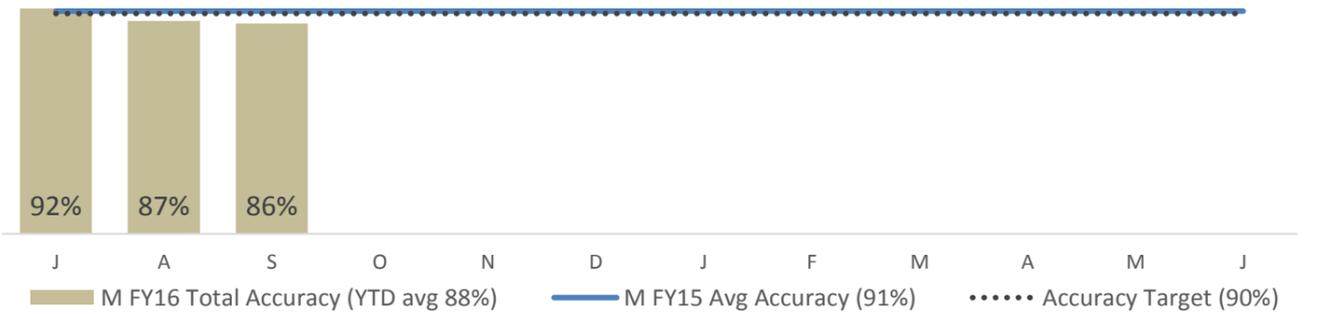
TOTAL HEALTH DEPARTMENT REVENUE

vs. budget projections & prior year



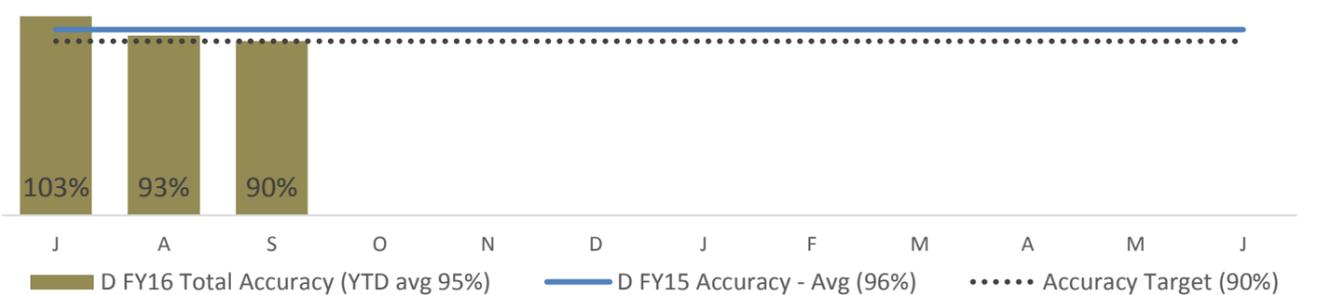
Medical Billing Accuracy*

vs previous year & goal



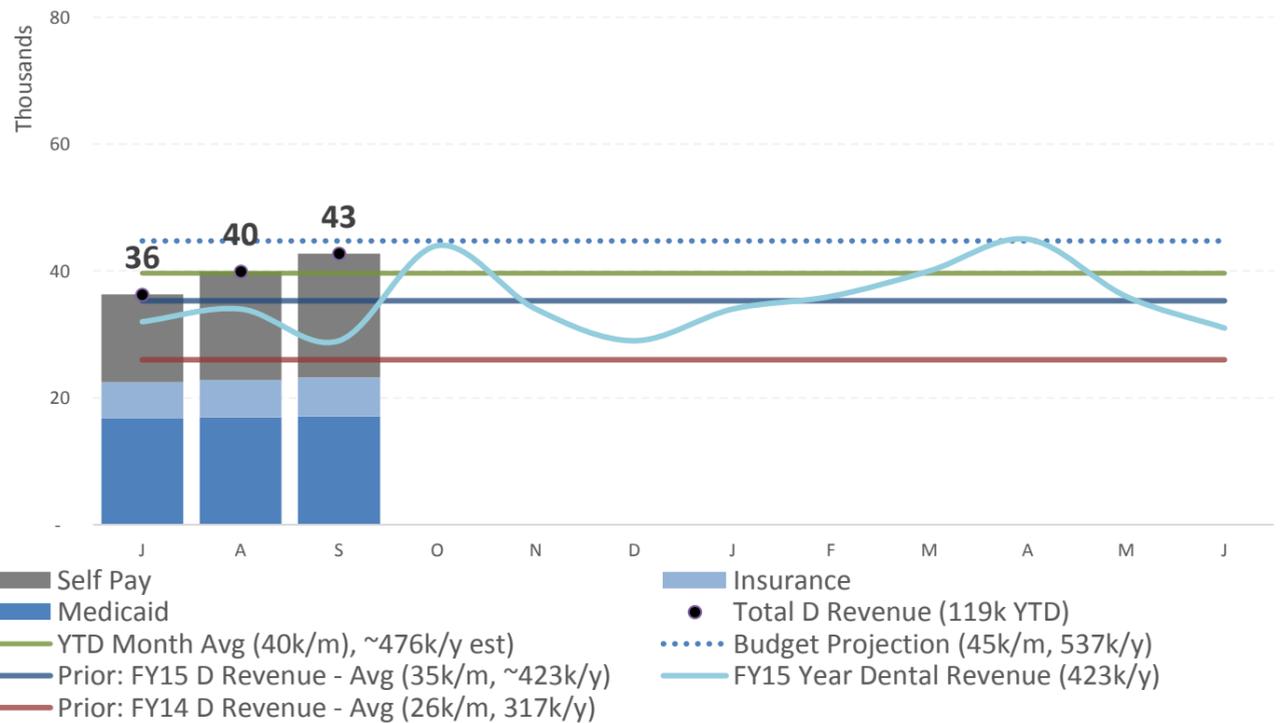
Dental Billing Accuracy*

vs previous year & goal



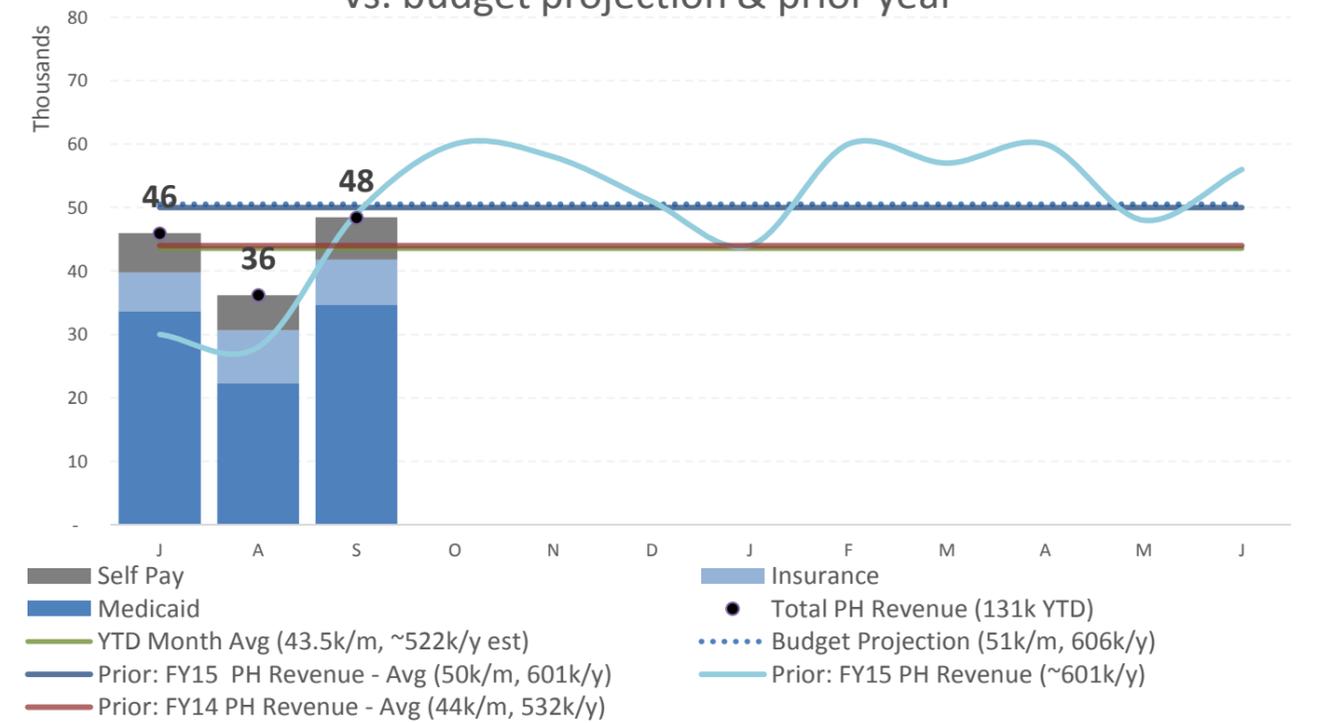
DENTAL EARNED REVENUE BY SOURCE

vs. budget projection & prior year



MEDICAL (PH) EARNED REVENUE BY SOURCE

vs. budget projection & prior year



* NOTE : FY 15 and 16 Billing Accuracy no longer combines dental and medical paid claims & unpaid claims. Because two different accounting systems are being used (Medical: Accrual; Dental: Cash) the two clinics are shown separately.

Billing Accuracy Formulas: Medical = Paid claims/(# encounters minus no charge claims). Un-claimed appointments are no longer factored in; Dental = Paid Claims/# kept appointments.

Claims can take a quarter to realize payment - billing accuracy for all months increases with time as claims are finalized and errors are reworked.

**FY14 Dental payments began procesing through Eaglesoft (the current system) in December. The prior months payments are not included in the data, thus producing a lower billing accuracy.