

Agenda Item Number:

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

Meeting Date: May 27, 2015

Agenda Item Subject: Quarterly Financial Reports

Attachment(s): 3rd Quarter Billing Dashboard
Quarterly Financial Report

Staff or Board Member Reporting: Rebecca Crawford

Purpose: Action
 Information only
 Information with possible action

Total Health Department Revenue: Average YTD monthly revenue in FY15 after the 3rd Quarter is \$200k/month or \$1.8M YTD, representing 74% of our overall budgeted revenue for the year. This is an increase from an average of \$174k/month in FY14. Revenue is slightly below budget projection (\$207k/m, \$2.5M/y), however, some allocations, such as for Medicaid Maximization, will be transferred into the budget at the end of the fiscal year only if needed. Expenses are lower than budgeted at 70%.

Total Billing Accuracy: Medical increased its billing accuracy by 11% from 73% in FY 12-13 to 84% in FY 13-14. After surpassing our billing accuracy goal of 80% in FY 13-14, we set a new goal of reaching 90% in FY 14-15. Current, combined accuracy this quarter in medical and dental clinics is 88.6% (medical: 82%, dental: 95%).

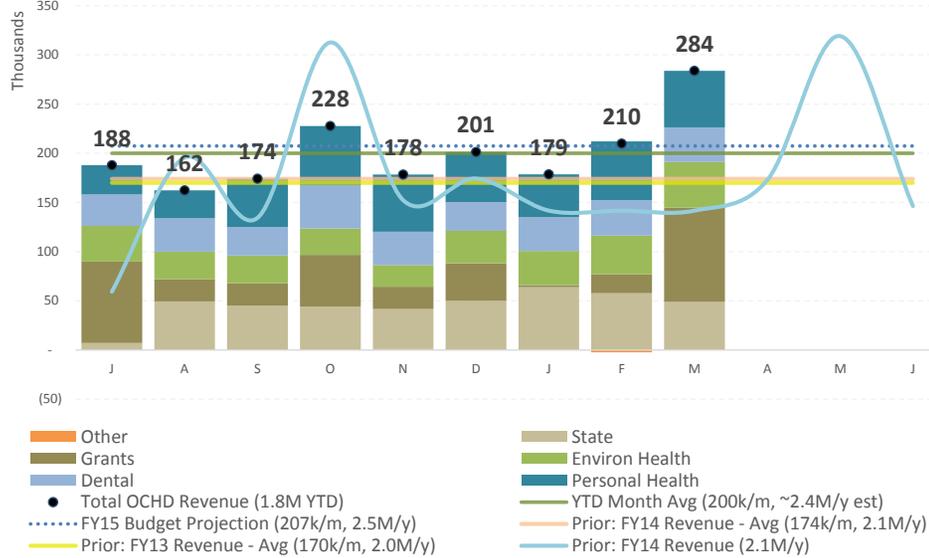
Billing accuracy for most recent months is artificially reduced as many of the claims from the most recent quarter are still being processed. Monthly numbers from the most current quarter will increase (and less so with previous quarters) and will be updated on future dashboards as those back claims receive payment. Progress continues in refining our definition of billable claims, though the billing accuracy percent presented here always reflects a conservative estimate of accuracy. Though reducing the proportion of unpaid Self-Pay claims is a work in progress, it's not likely we will ever recover 100% of those claims. Therefore, 90% is still an aggressive, but achievable goal.

Dental Earned Revenue by Source: Dental earned revenue has consistently increased from year to year, and our current average monthly revenue (\$34k/month) exceeds our budget projection (\$32k/month).

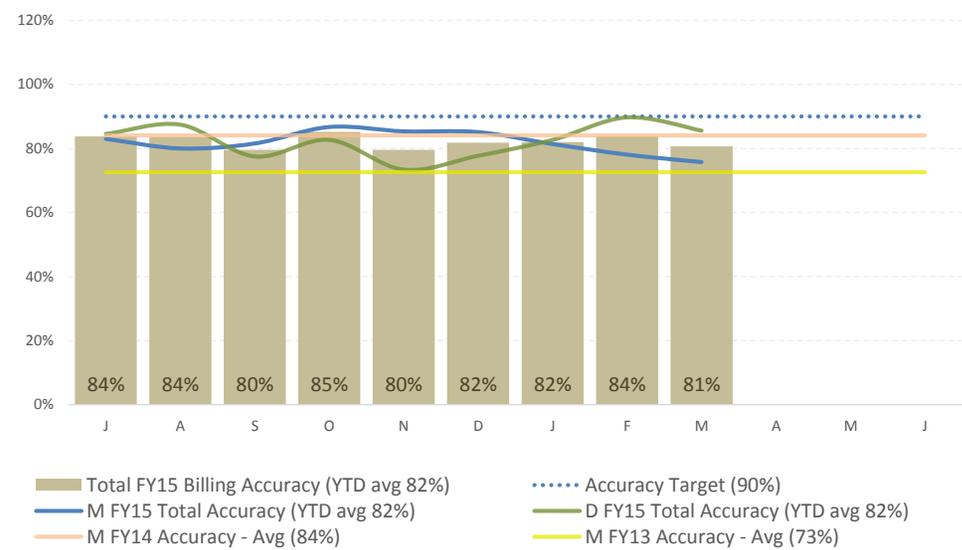
Medical Earned Revenue by Source: Medical earned revenue follows a similar trend as last FY. The monthly average after this quarter (\$48.5k/month) is greater than FY14 (\$44k/y) and FY13 (\$25k/y), but slightly higher than our budget projection (\$48k/month). Both expected seasonal increases in revenue (flu season) and additional staff filling vacant medical positions contributed to the Q3 increase in revenue. Staff turnover, however, decreased both expenses and revenues in clinic.

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

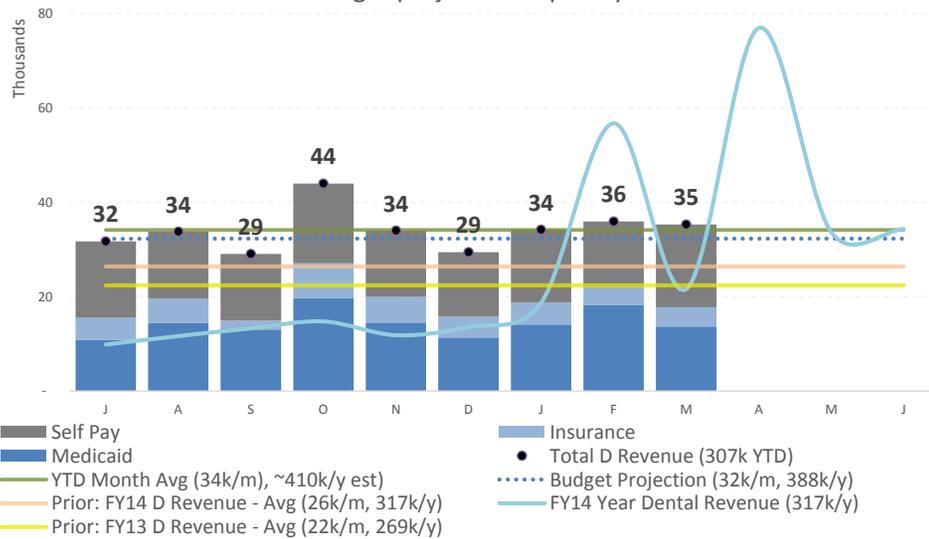
TOTAL HEALTH DEPARTMENT REVENUE vs. budget projections & prior year



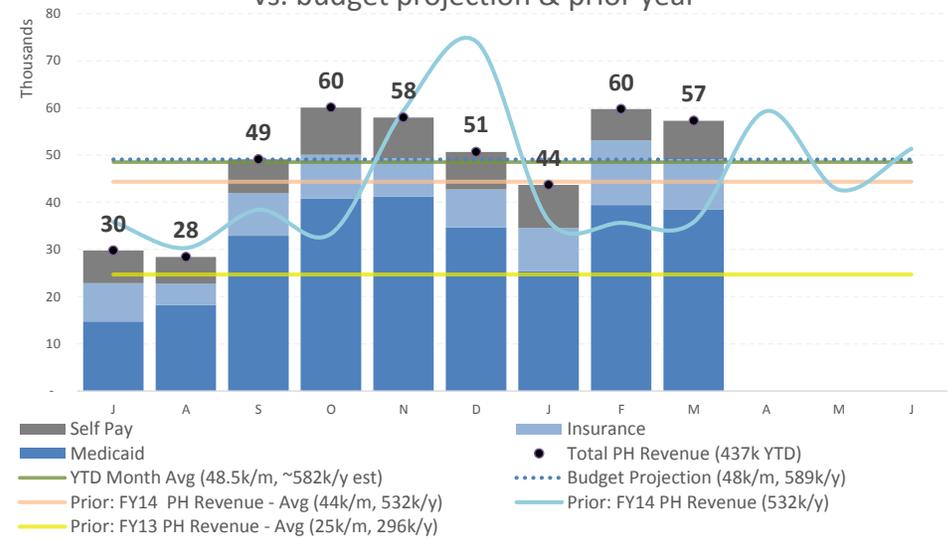
TOTAL BILLING ACCURACY* vs. prior years & goal



DENTAL EARNED REVENUE BY SOURCE vs. budget projection & prior year



MEDICAL (PH) EARNED REVENUE BY SOURCE vs. budget projection & prior year



* NOTE : FY 14-15 Billing accuracy newly combines dental and medical paid claims, unpaid claims & un-claimed 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.

Orange County Health Department
Profit Loss Budget Performance
2014-15

TOTAL HEALTH	Q3	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
Ordinary Revenue/Expenditures				
Revenues				
Donations				
Dental Health	(337.50)	(337.50)	0.00	0.00%
Personal Health	0.00	(813.90)	(3,815.00)	21.33%
Donations Total	(337.50)	(1,151.40)	(3,815.00)	30.18%
Internal Allocations				
Finance and Admin Services	0.00	0.00	(23,500.00)	0.00%
Dental Health	0.00	0.00	(18,000.00)	0.00%
Internal Allocations Total	0.00	0.00	(41,500.00)	0.00%
Service Revenue				
Finance and Admin Services	2,317.66	(14.92)	0.00	0.00%
Dental Health	(110,095.93)	(312,004.28)	(387,000.00)	80.62%
Health Promotion & Edu	0.00	0.00	(667.00)	0.00%
**Environmental Health	(120,660.00)	(295,104.05)	(409,700.00)	72.03%
Personal Health	(165,077.19)	(441,128.34)	(588,966.00)	74.90%
Service Revenue Total	(393,515.46)	(1,048,251.59)	(1,386,333.00)	75.61%
State Allocations				
Finance and Admin Services	5,244.55	(42,885.00)	(42,885.00)	100.00%
**Health Promotion & Edu	(23,414.10)	(29,417.37)	(39,832.00)	73.85%
Environmental Health	0.00	(4,000.00)	(26,500.00)	15.09%
**Personal Health	(132,710.96)	(303,857.30)	(453,780.00)	66.96%
State Allocations Total	(150,880.51)	(380,159.67)	(562,997.00)	67.52%
Grants Project Revenue				
Dental Health	0.00	(4,000.00)	(4,000.00)	100.00%
Personal Health	(2,910.00)	(2,910.00)	(1,000.00)	291.00%
NACCHO Grant	(3,500.00)	(3,618.18)	(5,925.00)	61.07%
Piedmont Hlth Srv - Nutr	0.00	(25,897.05)	(28,938.00)	89.49%
Meaningful Use Incentive	(42,500.00)	(85,000.00)	(42,500.00)	200.00%
Smart Start	(10,503.44)	(30,805.74)	(65,574.00)	46.98%
**CC4C Accesscare	(42,389.41)	(121,883.94)	(152,225.00)	80.07%
**PCM Accesscare	(48,846.15)	(118,079.31)	(129,323.00)	91.31%
**Health Disparities	(44,538.45)	(44,538.45)	(93,254.20)	47.76%
Grants Project Revenue Total	(195,187.45)	(436,732.67)	(522,739.20)	83.55%
Total Non-County Revenue	(739,920.92)	(1,866,295.33)	(2,517,384.20)	74.14%
Expenditures				
Expenditures				
Salaries	1,331,568.70	3,604,981.29	5,013,100.00	71.91%
Benefits	463,490.54	1,213,379.76	1,656,816.00	73.24%
Travel	102.50	2,086.75	6,075.00	34.35%
Training	5,153.68	19,038.58	35,486.00	53.65%
Certifications & Licensing	2,408.28	12,477.95	16,143.00	77.30%
Mileage	5,064.80	19,388.29	28,943.00	66.99%
Telephone	14,132.66	54,404.57	77,391.00	70.30%
Postage	2,701.74	9,656.67	16,650.00	58.00%
Motor Pool	6,112.85	30,824.19	48,806.00	63.16%
Equip Repairs	1,204.81	5,656.37	9,901.00	57.13%

Orange County Health Department
Profit Loss Budget Performance
2014-15

TOTAL HEALTH	Q3	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
Equip Rent	232.06	713.28	1,200.00	59.44%
Duplicating	2,505.69	5,237.74	10,700.00	48.95%
Printing	919.63	4,284.02	10,620.00	40.34%
Advertising	6,935.77	9,172.06	12,548.00	73.10%
Dues	2,586.13	3,039.13	5,008.00	60.69%
Subscriptions	430.80	1,603.80	1,944.00	82.50%
Dept Supplies	9,966.06	17,805.67	24,911.00	71.48%
Edu Supplies	610.06	1,392.25	12,219.00	11.39%
Office Supplies	8,737.35	25,405.94	31,501.00	80.65%
Medical Supplies	24,859.48	93,490.35	123,480.00	75.71%
Bloodborn Path Supplies	336.25	926.34	7,000.00	13.23%
Pharm Supplies	35,660.66	160,572.36	238,462.23	67.34%
Comp Supp/Software	303.48	303.48	1,335.00	22.73%
Other Supplies	848.40	849.36	1,783.00	47.64%
Public Hlth Co	0.00	175.00	5,500.00	3.18%
Contracted Srv	103,624.67	251,620.49	428,922.00	58.66%
X-Ray	4,360.10	6,950.30	8,000.00	86.88%
Lab Srv	14,159.57	33,239.66	74,000.00	44.92%
Bonds & Insurance	0.00	0.00	11,950.00	0.00%
Uniforms	1,104.60	6,489.44	9,227.00	70.33%
Community Proj	602.76	5,365.68	26,240.58	20.45%
Employee Wellness	33.15	483.84	500.00	96.77%
Innovations Project	3,395.81	4,995.81	20,000.00	24.98%
Accreditation Project	0.00	2,750.00	3,700.00	74.32%
Wise Woman Program	0.00	0.00	6,154.00	0.00%
Preparedness BT	0.00	50.00	1,371.00	3.65%
Tobacco Project	0.00	12.96	0.00	0.00%
Family Success Alliance	0.00	0.00	10,000.00	0.00%
Credit Card Exp	2,870.50	7,423.45	7,500.00	98.98%
Capital Exp Under \$500	719.94	719.94	1,350.00	53.33%
Grant Project Expenditures				
Health Disparities	23,229.32	59,706.80	109,348.51	54.60%
Meaningful Use Incentive	24,503.64	24,503.64	42,500.00	57.66%
Smart Start	8,411.44	39,133.12	65,744.85	59.52%
NACCHO Grant	0.00	87.55	0.00	0.00%
Capital Expenditures				
Equipment	0.00	9,715.86	7,715.86	125.92%
IT Equipment	1,834.68	5,701.68	11,239.20	50.73%
Furnishings	0.00	687.50	1,188.00	57.87%
Expenditures Total	2,115,722.56	5,756,502.92	8,244,173.23	69.83%

Total County Revenue (Appropriation) 1,375,801.64 3,890,207.59 5,726,789.03 67.93%