

Agenda Item Number:

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

Meeting Date: August 26, 2015

Agenda Item Subject: 4th Quarter Financial Report FY 14-15

Attachment(s): 4th Quarter Financial Report
4th Quarter Billing Dashboard

Staff or Board Member Reporting: Colleen Bridger

Purpose: Action
 Information only
 Information with possible action

Summary Information:

Total Health Department Revenue: Average YTD monthly revenue in FY15 after the 4th Quarter is \$205k/month or \$2.5M YTD, representing 100.15% of our overall budgeted revenue for the year. This is an increase from an average of \$174k/month in FY14. Year-end revenue is in line with initial budget projections (\$207k/m, \$2.5M/y). Due to slightly exceeding our anticipated revenues, budgeted Medicaid Maximization funds were not transferred into the budget at the end of the fiscal year, which is in accordance with Health Department practices. Expenses were lower than budgeted at 93%.

Total Billing Accuracy: After surpassing our billing accuracy goal of 80% in FY 13-14, we set a new goal of reaching 90% in FY 14-15. The average billing accuracy rate for medical at the end of FY 14-15 is 91% as compared to 86% in FY 13-14 and the average rate for dental for FY 14-15 is 96% as compared to 73% in FY 13-14 (Dental only had 7 months of billing accuracy data for FY 13-14 due to the addition of processing payments through the Eaglesoft system.)

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.

Dental Earned Revenue by Source: Dental earned revenue has consistently increased from year to year, and FY 14-15 average monthly revenue (\$35k/month)

exceeded our budget projection (\$32k/month). FY 14-15 dental revenue totaled \$423k as compared to \$317k in FY 13-14.

Medical Earned Revenue by Source: Medical earned revenue has exceeded the budgeted projection for FY 14-15. The monthly average after the fourth quarter (\$50k/month) is greater than FY14 (\$44k/y) and FY13 (\$25k/y), but slightly higher than our budget projection (\$48k/month). Improved billing efforts (coding, payment collections, and debt set-off) contributed to the higher revenue collections for FY 14-15.

- 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
2014-2015

TOTAL HEALTH	Q4	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
Revenues				
Donations				
Dental Health	0	(338)	0	0.00%
Personal Health	0	(814)	(3,815)	21.33%
Donations Total	0	(1,151)	(3,815)	30.18%
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	(111,391)	(423,395)	(387,000)	109.40%
Health Promotion & Edu	0	0	(667)	0.00%
Environmental Health	(134,399)	(429,378)	(409,700)	104.80%
Personal Health	(170,690)	(614,728)	(594,066)	103.48%
Service Revenue Total	(416,480)	(1,467,501)	(1,391,433)	105.47%
State Allocations				
Finance and Admin Services	(24,812)	(42,885)	(42,885)	100.00%
Health Promotion & Edu	(10,415)	(52,832)	(52,832)	100.00%
Environmental Health	(27,486)	(31,486)	(26,500)	118.82%
Personal Health	(178,552)	(495,485)	(454,103)	109.11%
State Allocations Total	(241,265)	(622,688)	(576,320)	108.05%
Grants Project Revenues				
Dental Health	0	(4,000)	(4,000)	100.00%
Personal Health	(3,518)	(3,518)	(4,518)	77.87%
NACCHO Grant	0	(3,618)	(5,925)	61.07%
Piedmont Hlth Srv - Nutr	(982)	(26,879)	(29,920)	89.84%
Meaningful Use Incentive	0	(42,500)	(42,500)	100.00%
Smart Start	(8,294)	(39,100)	(65,574)	59.63%
Susan G. Komen Grant	0	(24,827)	(49,624)	50.03%
CC4C Accesscare	(35,822)	(157,706)	(152,769)	103.23%
PCM Accesscare	(35,927)	(140,930)	(133,234)	105.78%
Health Disparities	(18,462)	(63,000)	(92,504)	68.11%
Grants Project Revenues Total	(103,005)	(506,078)	(580,568)	87.17%
Total Non-County Revenue	(760,749)	(2,597,419)	(2,593,636)	100.15%

Orange County Health Department
Profit Loss Budget Performance
2014-2015

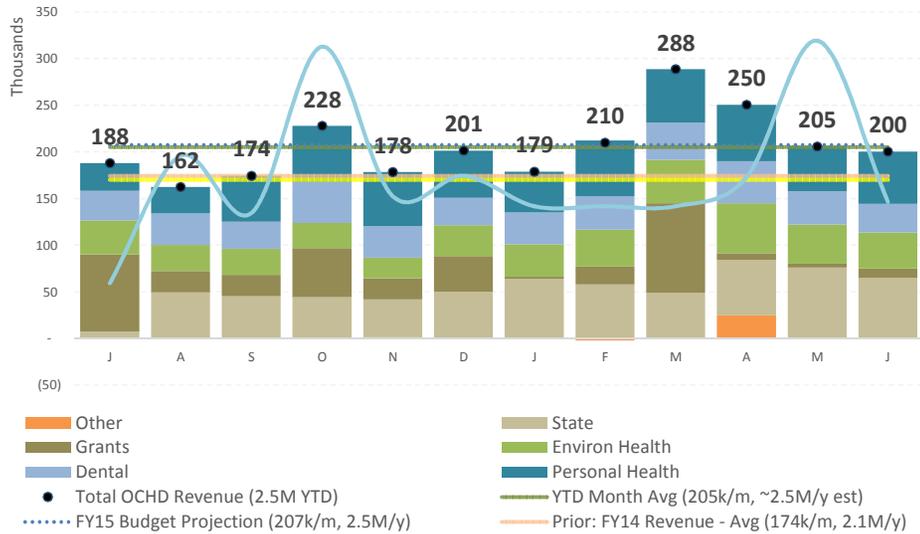
TOTAL HEALTH	Q4	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
Expenditures				
Expenditures				
Salaries	1,295,613	4,900,595	5,196,834	94.30%
Benefits	480,056	1,693,436	1,784,268	94.91%
Travel	1,286	3,372	6,775	49.78%
Training	7,834	26,872	30,156	89.11%
Certifications & Licensing	3,635	16,113	17,043	94.54%
Mileage	7,083	26,471	28,943	91.46%
Telephone	20,700	81,349	77,391	105.11%
Postage	5,042	14,699	16,450	89.36%
Motor Pool	7,808	42,535	48,806	87.15%
Equip Repairs	1,308	6,964	9,506	73.26%
Equip Rent	228	941	1,200	78.44%
Duplicating	4,255	9,492	10,600	89.55%
Printing	3,773	8,057	12,304	65.48%
Advertising	1,348	10,521	12,548	83.84%
Dues	457	3,496	5,008	69.81%
Subscriptions	234	1,838	1,944	94.54%
Dept Supplies	12,354	30,159	33,059	91.23%
Edu Supplies	3,186	4,578	8,979	50.99%
Office Supplies	8,576	33,982	39,445	86.15%
Medical Supplies	37,612	131,102	134,203	97.69%
Bloodborn Path Supplies	242	1,168	1,011	115.55%
Pharmacy Supplies	49,282	209,854	224,838	93.34%
Comp Supp/Software	667	970	1,335	72.69%
Other Supplies	4,947	5,797	6,073	95.45%
Public Hlth Co	4,613	4,788	5,500	87.05%
Contracted Srv	114,238	365,859	410,874	89.04%
X-Ray	6,364	13,314	14,700	90.57%
Lab Srv	23,471	56,711	68,433	82.87%
Bonds & Insurance	11,950	11,950	11,950	100.00%
Uniforms	1,237	7,727	9,227	83.74%
Community Proj	16,475	21,243	28,416	74.76%
Employee Wellness	0	484	500	96.77%
Innovations Project	1,201	6,196	20,000	30.98%
Accreditation Project	0	2,750	3,700	74.32%
Wise Woman Program	0	0	0	0.00%
Preparedness BT	0	50	50	100.00%
Tobacco Project	0	13	0	0.00%
Family Success Alliance	52,857	52,857	100,000	52.86%
Credit Card Exp	2,582	10,005	9,500	105.32%
Capital Exp Under \$500	2,640	3,360	3,947	85.12%
Civil Filing Fees	70	70	71	98.94%
Litigation	43,296	43,296	43,296	100.00%
NACCHO Grant	0	685	4,225	0.00%

Orange County Health Department
Profit Loss Budget Performance
2014-2015

TOTAL HEALTH	Q4	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
Grant Project Expenditures				
Health Disparities	25,598	85,305	99,777	85.50%
Meaningful Use Incentive	10,749	35,253	42,500	82.95%
Smart Start	105	39,273	64,438	60.95%
Susan G. Komen Grant	0	0	49,624	0.00%
Capital Expenditures				
Equipment	8,164	17,880	17,879	100.01%
IT Equipment	4,480	10,182	10,139	100.42%
Furnishings	0	688	1,018	67.53%
Expenditures Total	2,287,616	8,054,301	8,728,482	92.28%
Total County Revenue (Appropriation)	1,526,867	5,456,882	6,134,846	88.95%

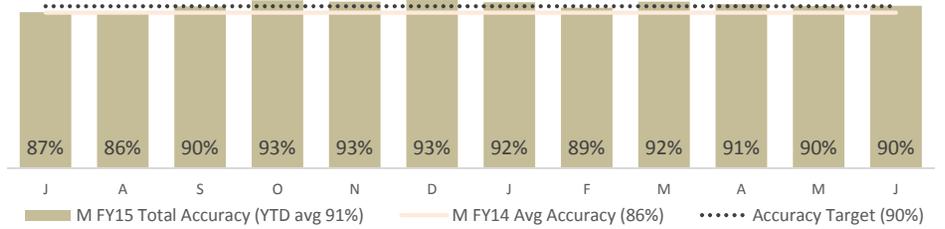
TOTAL HEALTH DEPARTMENT REVENUE

vs. budget projections & prior year



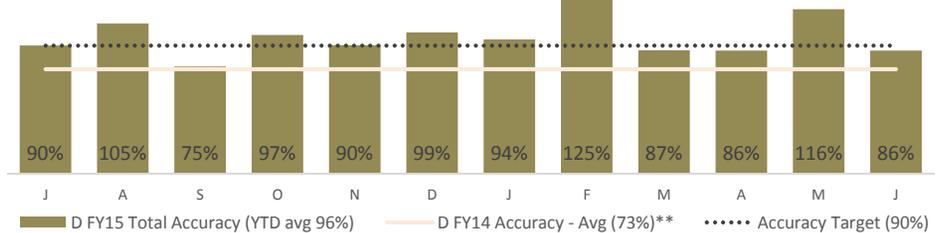
Medical Billing Accuracy*

vs previous year & goal



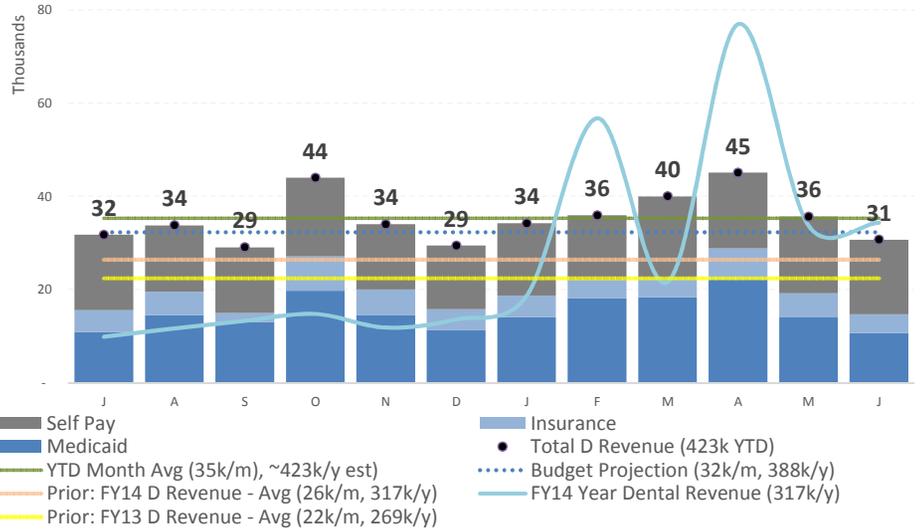
Dental Billing Accuracy*

vs previous year & goal



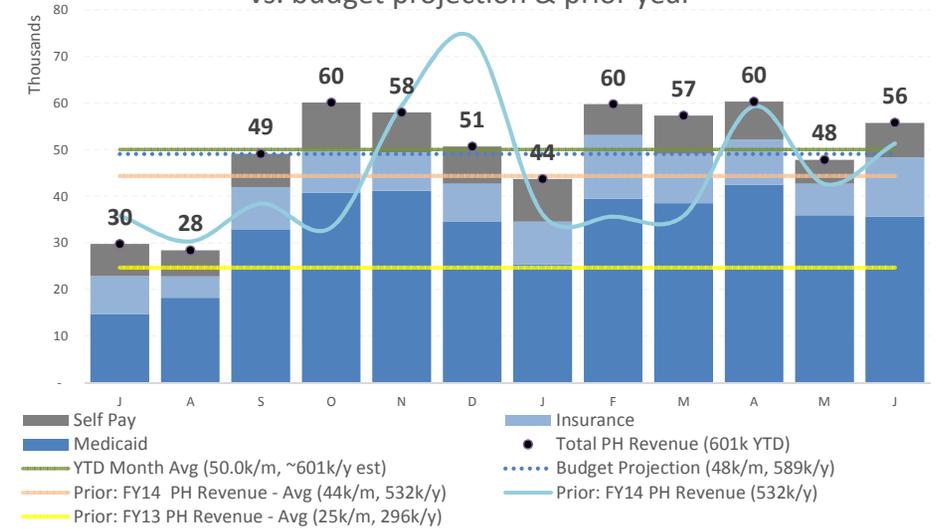
DENTAL EARNED REVENUE BY SOURCE

vs. budget projection & prior year



MEDICAL (PH) EARNED REVENUE BY SOURCE

vs. budget projection & prior year



* NOTE : FY 15 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 processing through Eaglesoft (the current system) in December. The prior months payments are not included in the data, thus producing a lower billing accuracy.