

Agenda Item Number:

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

Meeting Date: January 28, 2015

Agenda Item Subject: Quarterly Financial Reports

Attachment(s): 2nd 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 2nd Quarter is \$189k/month or \$1.1M YTD, representing 46% 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). Some annual grant money for the year is still to be received that would raise the mid-year revenue amount if received in two amounts (e.g. all of the \$100k/y for Health Disparities is still to be received, but if it were split mid-year, would contribute \$50k to the mid-year amount).

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 80%, with each clinic very close to that combined average (medical: 80%, dental: 81%).

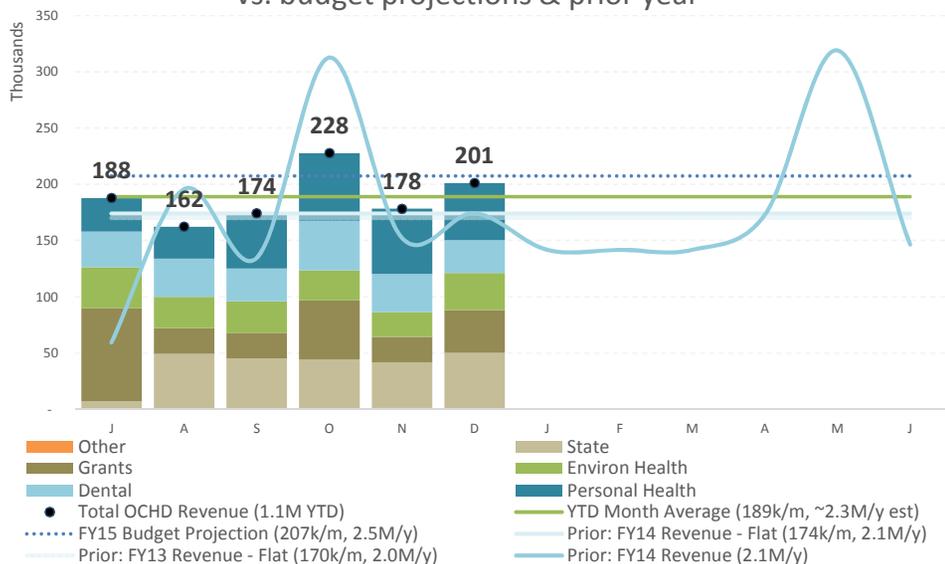
Billing accuracy for most recent months is artificially reduced as many of the claims from the most recent quarter are still being processed. Monthly numbers from the most current quarter will increase (and less so with previous quarters) and will be updated on future dashboards as those back claims 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 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) meets and exceeds our budget projection (\$32k/month).

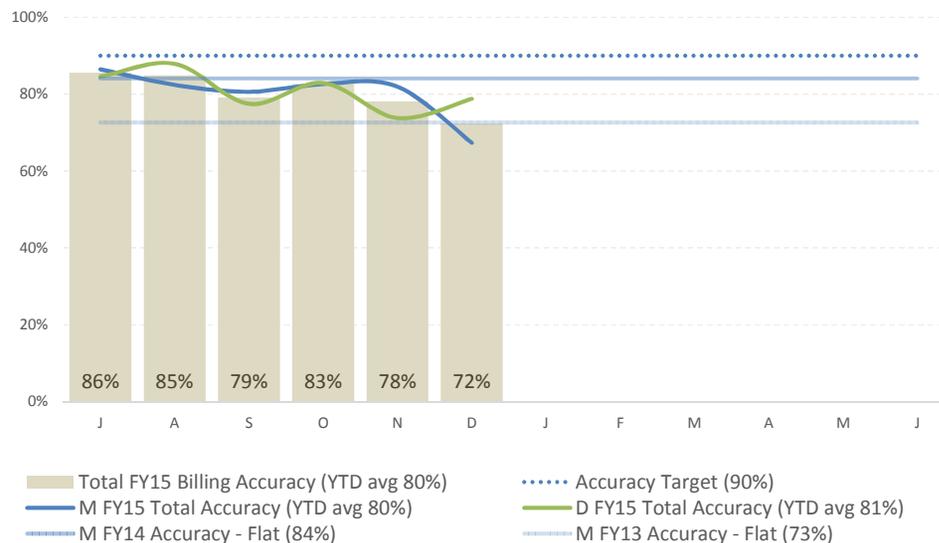
Medical Earned Revenue by Source: Medical earned revenue follows a similar trend as last FY. The monthly average after this quarter (\$46k/month) is greater than FY14 (\$44k/y) and FY13 (\$25k/y), but bit lower than our budget projection (\$48k/month). Both expected seasonal increases in revenue (flu season) and additional staff filling out medical and billing teams to replace turn-over in Q1 supplied the Q2 bump in revenue.

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

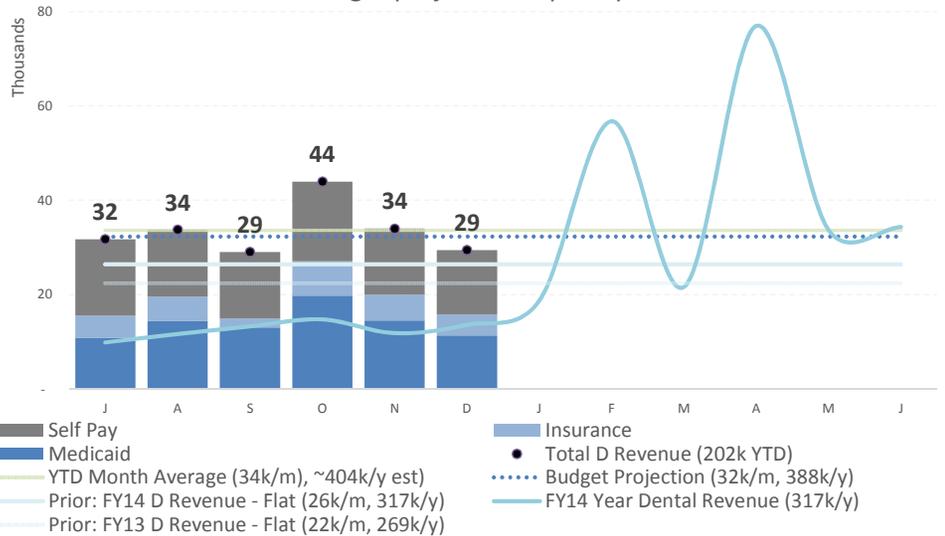
TOTAL HEALTH DEPARTMENT REVENUE vs. budget projections & prior year



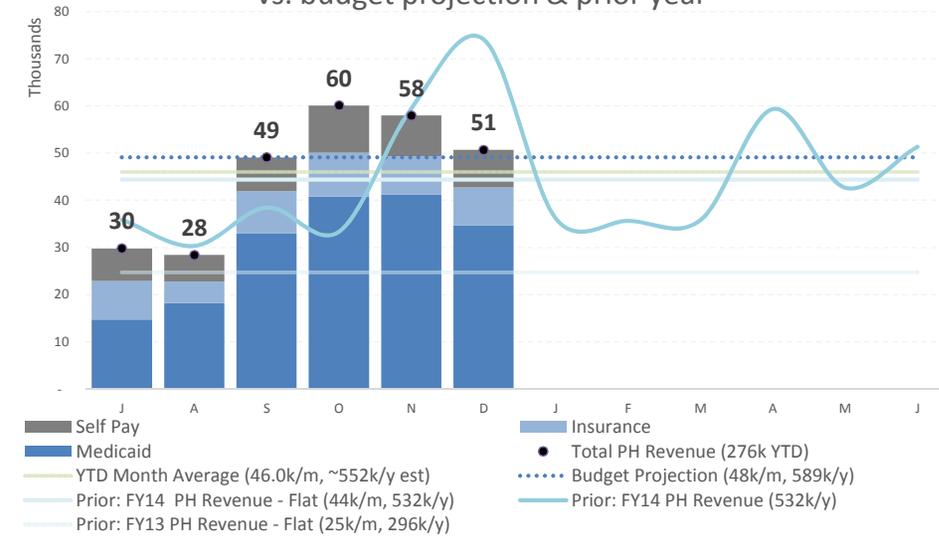
TOTAL BILLING ACCURACY* vs. prior years & goal



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 FY14-15

TOTAL HEALTH	Q2	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
ORDINARY REVENUE/EXPENDITURES				
REVENUE				
^ DONATIONS	-	(814)	(3,815)	21%
INTERNAL ALLOCATIONS				
FINANCE AND ADMIN SERVICES	(1,692)	(2,333)	(23,500)	10%
DENTAL HEALTH	-	-	(18,000)	0%
TOTAL INTERNAL ALLOCATIONS	(1,692)	(2,333)	(41,500)	6%
SERVICE REVENUE				
DENTAL HEALTH	(107,377)	(201,908)	(387,000)	52%
ENVIRONMENTAL HEALTH	(81,809)	(174,444)	(409,700)	43%
PERSONAL HEALTH	(168,719)	(276,051)	(588,966)	47%
TOTAL SERVICE REVENUE	(357,905)	(652,404)	(1,385,666)	47%
STATE ALLOCATIONS				
FINANCE AND ADMIN SERVICES	(28,878)	(48,130)	(42,885)	112%
HEALTH PROMOTION & EDU	(3,627)	(6,003)	(40,499)	15%
ENVIRONMENTAL HEALTH	-	(4,000)	(26,500)	15%
PERSONAL HEALTH	(97,986)	(171,146)	(450,833)	38%
TOTAL STATE ALLOCATIONS	(130,491)	(229,279)	(560,717)	41%
GRANTS PROJECT REVENUE				
^ NACCHO GRANT	-	(118)	(5,925)	2%
443025 · DENTAL PROJECT GRANTS	(4,000)	(4,000)	-	100%
PIEDMONT HLTH SRV-NUTR	(8,594)	(25,897)	(28,938)	89%
CC4C ACCESSCARE	(42,559)	(79,495)	(152,225)	52%
PCM ACCESSCARE	(38,023)	(69,233)	(129,323)	54%
^ MEANINGFUL USE INCENTIVE	-	(42,500)	-	100%
SMART START	(20,302)	(20,302)	(65,574)	31%
HEALTH DISPARITIES	-	-	(92,504)	68%*
TOTAL GRANTS PROJECT REVENUE	(113,478)	(241,545)	(474,489)	51%
TOTAL NON-COUNTY REVENUE	(603,566)	(1,126,374)	(2,466,187)	46%
EXPENDITURES				
SALARIES	1,139,830	2,273,413	5,013,100	45%
BENEFITS	402,147	749,889	1,656,816	45%
BOARD REMUNERATION	640	870	3,660	24%
TRAVEL	950	1,984	6,075	33%
TRAINING	9,149	13,885	35,486	39%
CERTIFICATIONS & LICENSING	5,456	10,070	16,143	62%
MILEAGE	8,449	14,323	27,943	51%
TELEPHONE	7,698	33,586	77,391	43%
POSTAGE	3,415	6,950	16,450	42%
MOTOR POOL	7,244	20,596	48,806	42%
EQUIP REPAIRS	3,387	4,452	9,401	47%

Orange County Health Department
Profit Loss Budget Performance FY14-15

TOTAL HEALTH	Q2	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
EQUIP RENT	253	481	1,200	40%
DUPLICATING	1,141	2,463	10,600	23%
PRINTING	2,488	3,364	6,350	53%
ADVERTISING	1,936	2,236	12,548	18%
DUES	28	453	4,945	9%
SUBSCRIPTIONS	478	1,173	1,327	88%
DEPT SUPPLIES	5,166	7,840	26,611	29%
EDU SUPPLIES	441	782	16,219	5%
OFFICE SUPPLIES	7,759	16,322	21,001	78%
MEDICAL SUPPLIES	34,022	68,631	105,280	65%
BLOODBORN PATH SUPPLIES	336	590	9,000	7%
PHARM SUPPLIES	90,544	124,912	234,485	53%
COMP SUPP/SOFTWARE	-	-	1,000	0%
PUBLIC HLTH CO	-	175	5,500	3%
CONTRACTED SRV	107,962	147,996	456,772	32%
X-RAY	1,829	2,590	8,000	44% *
LAB SRV	9,198	19,080	74,000	26%
BONDS & INSURANCE	-	-	11,950	0%
UNIFORMS	1,815	5,385	9,227	58%
COMMUNITY PROJ	3,945	4,763	26,241	18%
EMPLOYEE WELLNESS	340	451	500	90%
PREPAREDNESS BT	50	50	1,371	4%
INNOVATIONS PROJECT	-	1,600	20,000	11% *
ACCREDITATION PROJECT	-	2,750	3,700	74%
WISE WOMEN PROGRAM	-	-	6,154	0%
CREDIT CARD CHARGE EXP	2,254	4,553	7,500	61%
CAPITAL EXP UNDER \$500	-	-	250	0%
GRANT PROJECT EXPENDITURES				
SMART START	14,921	29,474	61,267	48%
HEALTH DISPARITIES	6,167	36,477	99,777	37%
CAPITAL EXPENDITURES				
EQUIPMENT	-	9,716	9,716	100%
IT EQUIPMENT	-	3,867	3,639	100%
FURNISHINGS	688	688	3,688	0%
TOTAL EXPENDITURES	1,882,125	3,628,880	8,171,088	44%
TOTAL COUNTY REVENUE (APPROPRIATION)	(1,278,559)	(2,502,506)	(5,671,319)	44%

*=encumbrance

NOTES: ^: Deferred revenue. Internal allocations are funds in suspense or taken from med max.

Period Budget Target	50%
Within 10% of Period Budget	Green
Within 20% of Period Budget	Yellow
Outside of 20%	Red