



Voice/TDD (540) 373-3223 | Fax (540) 371-3753

NOTICE

To: Finance Committee: Susan Gayle, Susan Muerdler, Jacob Parcell, Melissa White, Matt Zurasky

From: Joseph Wickens
Executive Director

Subject: Finance Committee Meeting
January 10, 2023, 12:00 PM
600 Jackson Street, Board Room 208. Fredericksburg, VA

Date: January 5, 2023

A Finance Committee meeting has been scheduled for Tuesday, January 10, 2023 at 12:00 PM. The meeting will be held at 600 Jackson Street, Board Room 208, Fredericksburg, VA 22401.

Looking forward to seeing you on January 10 at 12:00 PM.

Cc: Matt Zurasky, Chairperson

RAPPAHANNOCK AREA COMMUNITY SERVICES BOARD

Finance Committee Meeting

January 10, 2023—Noon

600 Jackson Street, Room 208 Fredericksburg, VA 22401

Agenda

I.	Finance Committee Board Deck	3
	a. Summary of Cash Investments.	
	b. Fee Revenue Reimbursement	
	c. Fee Collection YTD and Quarterly	
	d. Write-Off Report	
	e. Health Insurance Account	
	f. OPEB	
	g. Payroll Statistics	
II.	Financial Summary, <i>Cleveland</i>	11
III.	Additional Funding Summary, <i>Williams</i>	15
IV.	Other Business, <i>Zurasky</i>	



Finance Committee

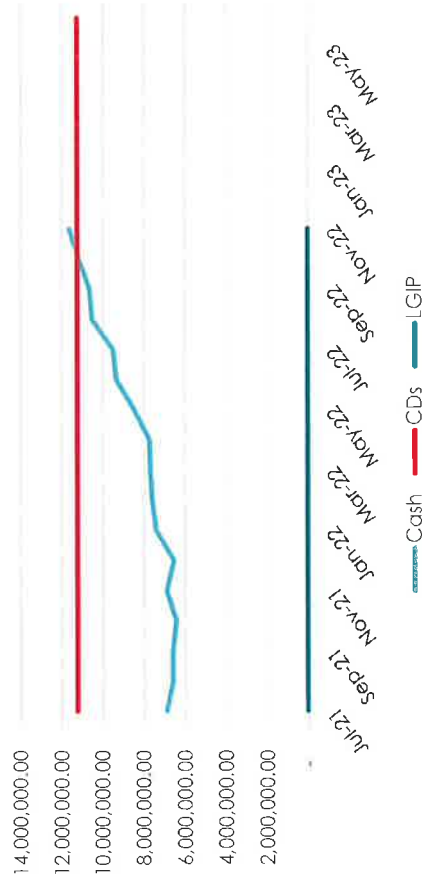
JANUARY 10, 2023

Summary of Cash Investments

Depository	November 2022	Rate	Maturity Date
Atlantic Union Bank			
Checking	\$ 11,627,736	1.50%	N/A
Certificates of Deposit	\$ 11,250,000	0.01%	6/21/2024
Total Atlantic Union Bank	\$ 22,877,736		
Other			
Local Gov. Investment Pool	\$ 32,272	0.09%	N/A
Total Investments	\$ 22,910,007		

	\$ Change	% Change
Change from Prior Month	\$ 451,610	2.0%
Change from Prior Year	\$ 4,737,396	26%
Average # Months Reserves on Hand: 5.54		

Cash and Cash Equivalents



Fee Revenue Reimbursement

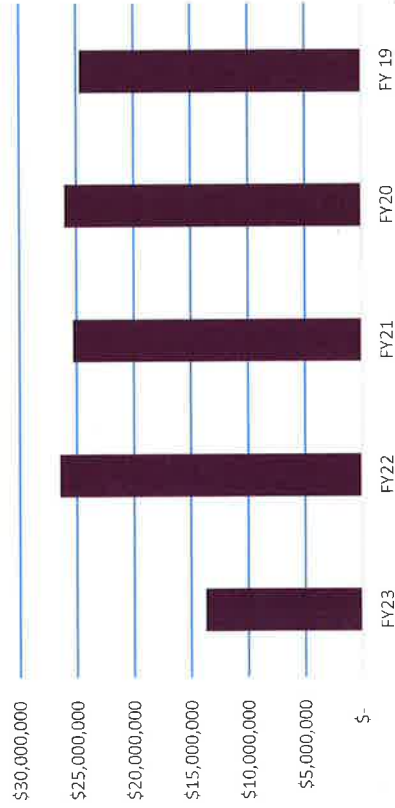
AGED CLAIMS	Current Month		Prior Month		Prior Year	
	%	\$	%	\$	%	\$
Total Claims Outstanding						
Total	100%	\$5,782,757	100%	\$6,137,300	100%	\$6,051,491
Consumers	43%	\$2,477,048	41%	\$2,488,685	33%	\$2,010,176
3rd Party	57%	\$3,305,709	59%	\$3,648,615	67%	\$4,041,315
Claims Aged 0-29 Days						
Consumers	5%	\$277,655	4%	\$263,212	6%	\$390,765
3rd Party	51%	\$2,962,306	53%	\$3,257,622	53%	\$3,181,189
Claims Aged 30-59 Days						
Consumers	0%	\$17,888	2%	\$139,176	1%	\$59,463
3rd Party	1%	\$72,955	1%	\$73,596	2%	\$91,724
Claims Aged 60-89 Days						
Consumers	2%	\$111,782	0%	\$6,792	1%	\$41,335
3rd Party	1%	\$52,414	1%	\$58,829	2%	\$118,680
Claims Aged 90-119 Days						
Consumers	0%	\$6,822	2%	\$104,105	1%	\$60,849
3rd Party	1%	\$41,025	1%	\$81,370	1%	\$48,292
Claims Aged 120+ Days						
Consumers	36%	\$2,062,900	32%	\$1,975,400	24%	\$1,457,764
3rd Party	3%	\$177,009	3%	\$177,198	10%	\$601,431

CLAIM COLLECTIONS

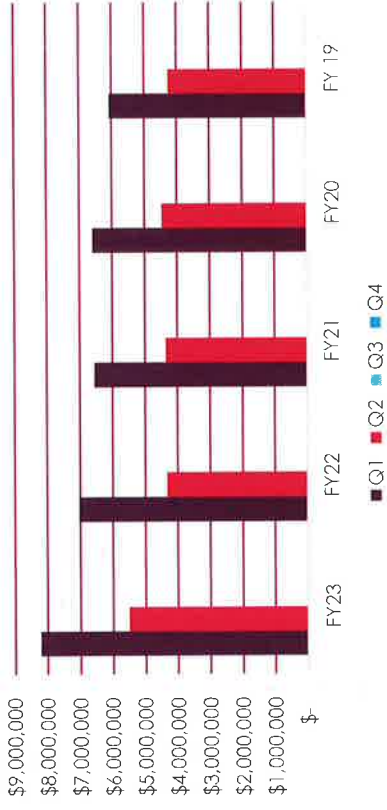
Current Year To Date Collections	\$13,705,665
Prior Year To Date Collections	\$11,342,692
\$ Change from Prior Year	\$2,362,973
% Change from Prior Year	21%

Fee Collection YTD and Quarterly

Year to Date Fee Collections



Quarterly Fee Collections



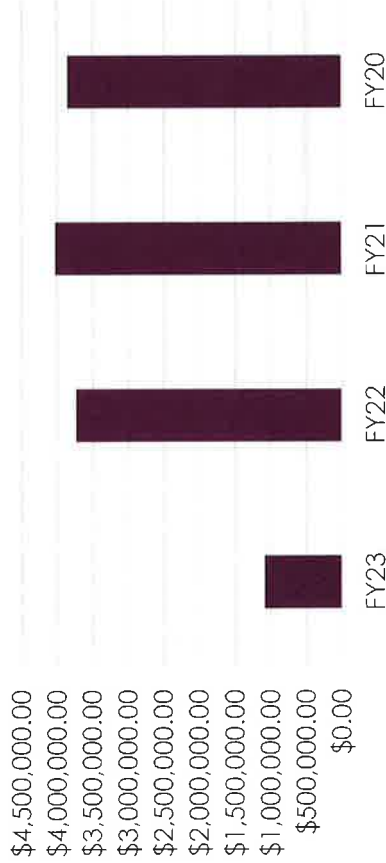
Write Off's – Current Month & YTD

Month: November 2022			
Write Off Code	Current Year	Prior Year	
BAD ADDRESS	\$0.00	406.32	
BANKRUPTCY	\$687.57	\$0.00	
DECEASED	\$320.77	\$0.00	
NO FINANCIAL AGREEMENT	\$1,211.88	\$2,578.54	
SMALL BALANCE	\$273.77	\$28.00	
UNCOLLECTABLE	\$137.21	\$5,430.63	
FINANCIAL ASSISTANCE	\$214,312.76	\$17,160.68	
NO SHOW	\$330.00	\$500.00	
MAX UNITS/BENEFITS	\$15,922.44	\$3,759.23	
PROVIDER NOT CREDENTIALLED	\$10,045.00	8700.8	
DIAGNOSIS NOT COVERED	\$165.00	\$0.00	
NON-COVERED SERVICE	\$3,402.37	\$99,411.51	
SERVICES NOT AUTHORIZED	\$9,177.88	\$43,091.98	
PAST BILLING DEADLINE	\$10,121.93	\$3,196.98	
INCORRECT PAYER	16908.96	\$12,856.33	
TOTAL	\$283,017.54	\$197,121.00	

Year to Date July 2022 - Nov 2022			
Write Off Code	Current Year	Prior Year	
BAD ADDRESS	0	\$884.57	
BANKRUPTCY	\$3,695.55	\$270.00	
DECEASED	\$3,906.95	\$390.00	
NO FINANCIAL AGREEMENT	\$42,008.65	\$18,609.53	
SMALL BALANCE	\$670.22	\$547.26	
UNCOLLECTABLE	\$4,034.66	\$8,384.27	
FINANCIAL ASSISTANCE	\$1,157,607.27	\$811,598.54	
NO SHOW	\$2,000.00	\$2,482.66	
MAX UNITS/BENEFITS	\$45,014.71	\$22,638.29	
PROVIDER NOT CREDENTIALLED	\$27,948.06	\$41,237.83	
DIAGNOSIS NOT COVERED	\$1,985.00	0	
NON COVERED SERVICE	\$22,186.10	\$104,307.20	
SERVICES NOT AUTHORIZED	\$115,539.12	\$153,901.99	
PAST BILLING DEADLINE	\$37,896.68	\$41,349.22	
MCO DENIED AUTH	\$0.00	\$2,733.18	
INCORRECT PAYER	44436.64	\$19,224.33	
INVALID MEMBER ID	\$810.00	\$0.00	
TOTAL	\$1,509,739.61	\$1,228,558.87	

Health Insurance

YTD Health Insurance Claims

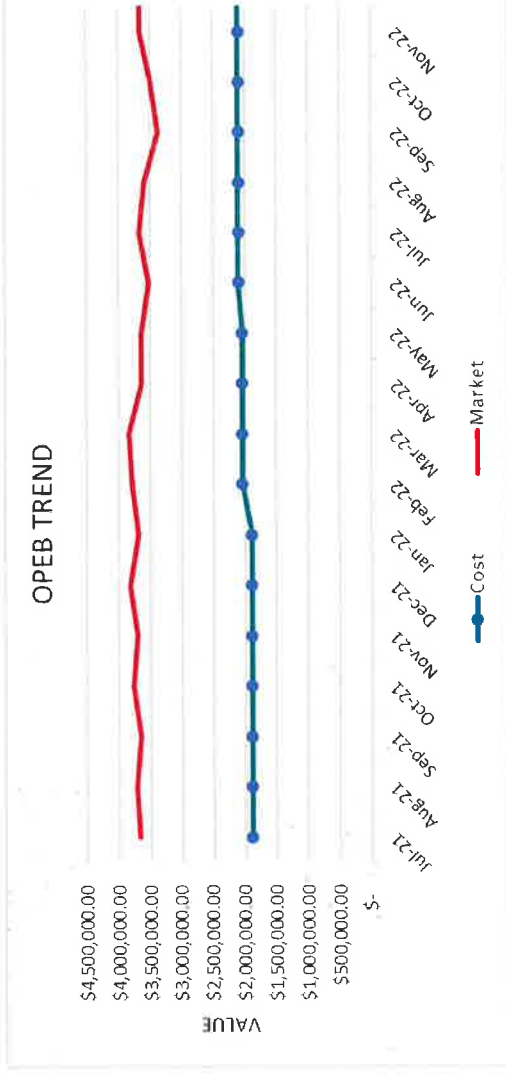


FY 2023	Monthly Premiums	Additional Premium Contributions	Monthly Claims & Fees	Interest	Balance
Beginning Balance					\$381,873.61
July	\$338,553.32		\$284,427.57	\$39.03	\$436,038.39
August	\$329,546.48		\$212,109.53	\$13.80	\$553,489.14
September	\$323,477.09		\$223,419.72	\$65.66	\$653,612.17
October	\$309,999.97		\$208,892.49	\$86.00	\$754,805.65
November	\$328,240.35		\$159,945.92	\$108.99	\$923,209.07
December					\$923,209.07
January					\$923,209.07
February					\$923,209.07
March					\$923,209.07
Apr					\$923,209.07
May					\$923,209.07
June					\$923,209.07
YTD Total	\$1,629,817.21	\$0.00	\$1,088,795.23	\$313.48	\$923,209.07

Historical Data	Average Monthly Claims	Monthly Average Difference from PY	Highest Month
FY 2023	\$217,759	(\$93,754)	\$284,428
FY 2022	\$311,513	(\$24,129)	\$431,613
FY 2021	\$335,642	\$14,641	\$588,906
FY 2020	\$321,002	(\$1,163)	\$378,562
FY 2019	\$322,165	\$46,681	\$396,619

Other Post Employment Benefit (OPEB)

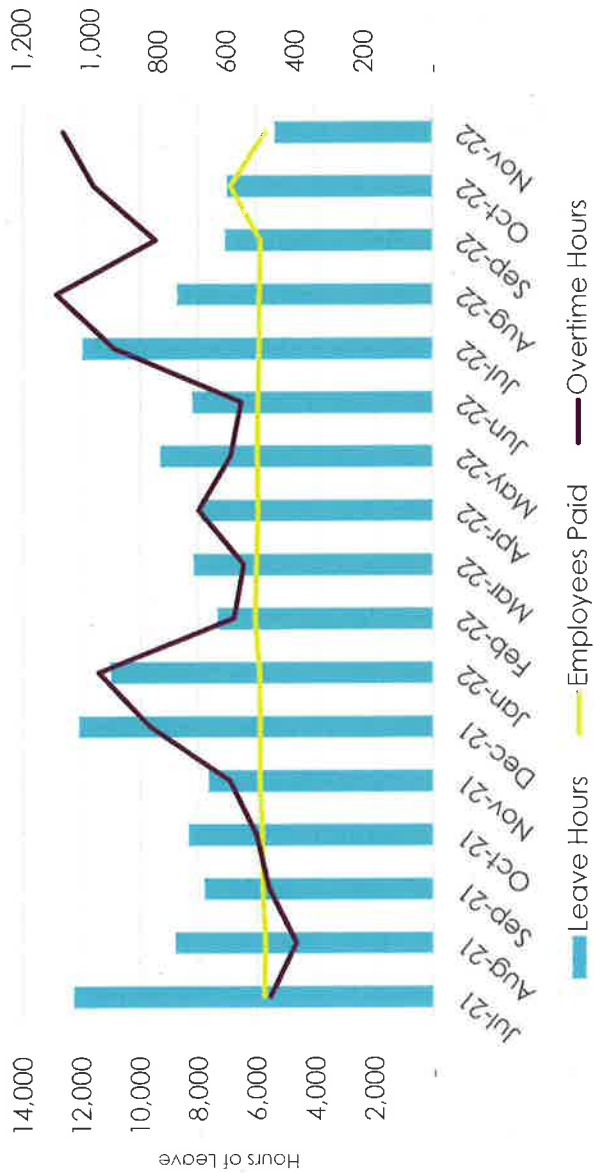
	Cost Basis	Cost Variance From Inception	Market Basis	Market Variance From Inception
Initial Contribution	\$ 954,620		\$ 954,620	
FY 2022 Year-End Balance	\$ 2,097,261	\$ 1,142,641	\$ 3,520,345	\$ 2,565,725
Balance at 7/31/2022	\$ 2,096,641.74	\$ 1,142,021.74	\$ 3,680,816.76	\$ 2,726,196.76
Balance at 8/31/2022	\$ 2,096,641.74	\$ 1,142,021.74	\$ 3,590,000.78	\$ 2,635,380.78
Balance at 9/30/2022	\$ 2,096,641.74	\$ 1,142,021.74	\$ 3,382,530.44	\$ 2,427,910.44
Realized Gain/(Loss)	\$ 409.36		\$ 409.36	
Unrealized Gain/(Loss)			\$ 118,634.02	
Fees & Expenses	\$ (125.00)		\$ (125.00)	
Transfers/Contributions	\$ (895.26)		\$ (895.26)	
Balance at 10/31/2022	\$ 2,096,030.84	\$ 1,141,410.84	\$ 3,500,553.56	\$ 2,545,933.56
Realized Gain/(Loss)				
Unrealized Gain/(Loss)			\$ 158,512.26	
Fees & Expenses				
Transfers/Contributions				
Balance at 11/30/2022	\$ 2,096,030.84	\$ 1,141,410.84	\$ 3,659,065.82	\$ 2,704,445.82



Payroll Statistics

8

Employees / Leave* / Overtime



*Leave includes Annual Leave, Administrative Leave With Pay, Bereavement Leave, Disability Leave, Family Personal Leave, Leave Without Pay, and Sick Leave.

Indicators	FY 2021		FY 2022		FY 2023	
	Average Per Pay Period	Average Per Pay Period	Average Per Pay Period	Average Per Pay Period	Average Per Pay Period	Average Per Pay Period
# Employees Paid	514	506	506	506	500	500
Leave Hours	3,850	4,196	4,196	4,196	3,654	3,654
Overtime Hours	102	279	279	279	448	448

RACSB
FY 2022 FINANCIAL REPORT
Fiscal Year: July 1, 2022 through June 30, 2023
Report Period: July 1, 2022 through November 30, 2022

MENTAL HEALTH

PROGRAM	REVENUE			EXPENDITURES			ACTUAL VARIANCE	VARIANCE / REVENUE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%		
INPATIENT	20,000	0	0.00%	20,000	10,400	52.00%	(10,400)	0%
OUTPATIENT	2,078,691	1,210,235	58.22%	2,078,691	836,058	40.22%	374,176	31%
MEDICAL OUTPATIENT	3,849,822	1,699,554	44.15%	3,849,822	1,821,273	47.31%	(121,719)	-7%
ACT NORTH	880,238	409,971	46.57%	880,238	332,225	37.74%	77,745	19%
ACT SOUTH	843,563	321,663	38.13%	843,563	245,144	29.06%	76,519	24%
CASE MANAGEMENT ADULT	937,373	420,563	44.87%	937,373	393,295	41.96%	27,269	6%
CASE MANAGEMENT CHILD & ADOLESCENT	800,057	360,622	45.07%	800,057	272,662	34.08%	87,960	24%
PSY REHAB & KENMORE EMP SER	681,878	321,969	47.22%	681,878	240,244	35.23%	81,725	25%
PERMANENT SUPPORTIVE HOUSING	1,275,349	1,067,783	83.72%	1,275,349	451,444	35.40%	616,338	58%
CRISIS STABILIZATION	1,928,225	795,299	41.25%	1,928,225	630,670	32.71%	164,628	21%
SUPERVISED RESIDENTIAL	440,930	181,267	41.11%	440,930	199,519	45.25%	(18,253)	-10%
SUPPORTED RESIDENTIAL	893,956	338,786	37.90%	893,956	329,169	36.82%	9,616	3%
JAIL DIVERSION GRANT	156,523	110,686	70.72%	156,523	31,889	20.37%	78,797	71%
SUB-TOTAL	14,786,607	7,238,396	49%	14,786,607	5,793,993	39%	1,444,403	20%
* Budget excludes program subsidies								

DEVELOPMENTAL SERVICES

PROGRAM	REVENUE			EXPENDITURES			ACTUAL VARIANCE	VARIANCE / REVENUE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%		
CASE MANAGEMENT	3,105,473	1,362,868	43.89%	3,105,473	1,276,651	41.11%	86,217	6%
DAY HEALTH & REHAB *	4,136,396	1,698,691	41.07%	4,136,396	1,731,449	41.86%	(32,758)	-2%
GROUP HOMES	5,580,946	2,789,857	49.99%	5,580,946	1,985,245	35.57%	804,612	29%
RESPIRE GROUP HOME	229,325	71,748	31.29%	229,325	201,445	87.84%	(129,696)	-181%
INTERMEDIATE CARE FACILITIES	4,091,920	1,872,264	45.76%	4,091,920	1,544,989	37.76%	327,275	17%
SUPERVISED APARTMENTS	1,525,310	1,047,547	68.68%	1,525,310	640,031	41.96%	407,516	39%
SPONSORED PLACEMENTS	2,047,818	1,203,519	58.77%	2,047,818	796,320	38.89%	407,199	34%
SUB-TOTAL	20,717,187	10,046,495	48.49%	20,717,187	8,176,130	39.47%	1,870,365	19%
* Budget excludes program subsidies								

RACSB
FY 2022 FINANCIAL REPORT
Fiscal Year: July 1, 2022 through June 30, 2023
Report Period: July 1, 2022 through November 30, 2022

SUBSTANCE ABUSE

PROGRAM	REVENUE			EXPENDITURES			ACTUAL VARIANCE	VARIANCE / REVENUE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%		
OUTPATIENT	1,818,448	625,703	34.41%	1,818,448	646,110	35.53%	(20,407)	-3%
MAT PROGRAM	987,709	190,779	19.32%	987,709	278,971	28.24%	(88,192)	-46%
CASE MANAGEMENT	154,511	64,900	42.00%	154,511	48,911	31.66%	15,989	25%
RESIDENTIAL	161,757	97,819	60.47%	161,757	37,966	23.47%	59,853	61%
PREVENTION	808,950	560,224	69.25%	808,950	237,403	29.35%	322,821	58%
LINK	400,397	350,849	87.63%	400,397	68,816	17.19%	282,032	80%
SUB-TOTAL	4,331,772	1,890,273	44%	4,331,772	1,318,177	30%	572,096	30%
* Budget excludes program subsidies								

SERVICES OUTSIDE PROGRAM AREA

PROGRAM	REVENUE			EXPENDITURES			ACTUAL Variance	VARIANCE / REVENUE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%		
EMERGENCY SERVICES	1,371,467	675,709	49.27%	1,327,096	424,558	31.99%	251,151	37%
CHILD MOBILE CRISIS	311,007	185,924	59.78%	320,728	118,188	36.85%	67,735	36%
CIT ASSESSMENT SITE	294,556	135,539	46.01%	289,481	119,323	41.22%	16,216	12%
CONSUMER MONITORING	130,859	57,835	44.20%	139,646	94,497	67.67%	(36,662)	-63%
HOSPITAL CONSUMER MONITORING	193,975	0	0.00%	193,975	76,215	39.29%	(76,215)	0%
ASSESSMENT AND EVALUATION	592,509	224,128	37.83%	739,048	165,862	22.44%	58,267	26%
SUB-TOTAL	2,894,374	1,279,135	44.19%	3,009,974	998,642	33.18%	280,493	22%
* Budget excludes program subsidies								

RACSB
FY 2022 FINANCIAL REPORT
Fiscal Year: July 1, 2022 through June 30, 2023
Report Period: July 1, 2022 through November 30, 2022

ADMINISTRATION

PROGRAM	REVENUE			EXPENDITURES			ACTUAL VARIANCE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%	
ADMINISTRATION	130,574	94,579	72.43%	130,574	353,438	270.68%	(258,859)
PROGRAM SUPPORT	66,768	(583)	-0.87%	66,768	76,411	114.44%	(76,994)
SUB-TOTAL	197,342	93,996	47.63%	197,342	429,849	217.82%	(335,853)
ALLOCATED TO PROGRAMS				4,268,473	1,577,557	36.96%	

* Budget excludes program subsidies

PROGRAM	REVENUE			EXPENDITURES			ACTUAL VARIANCE	VARIANCE / REVENUE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%		
TRANSPORTATION	0	0	0.00%	0	3,175	0.00%	(3,175)	0%
TOTAL	0	0	0.00%	0	3,175	0.00%	(3,175)	0%

* Budget excludes program subsidies

FISCAL AGENT PROGRAMS
PART C AND HEALTHY FAMILY PROGRAMS

PROGRAM	REVENUE			EXPENDITURES			ACTUAL VARIANCE	VARIANCE / REVENUE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%		
INTERAGENCY COORDINATING COUNCIL	1,710,296	1,063,368	62.17%	1,710,296	423,181	24.74%	640,187	60%
INFANT CASE MANAGEMENT	725,520	368,396	50.78%	725,520	291,005	40.11%	77,391	21%
EARLY INTERVENTION	2,041,058	655,603	32.12%	2,041,058	775,733	38.01%	(120,130)	-18%
TOTAL PART C	4,476,874	2,087,367	46.63%	4,476,874	1,489,919	33.28%	597,449	29%
HEALTHY FAMILIES	178,886	84,015	46.97%	178,886	26,045	14.56%	57,970	69%
HEALTHY FAMILIES - MIECHV Grant	403,497	97,218	24.09%	403,497	156,460	38.78%	(59,242)	-61%
HEALTHY FAMILIES-TANF & CBCAP GRANT	531,457	10,393	1.96%	531,457	221,524	41.68%	(211,131)	-2031%
TOTAL HEALTHY FAMILY	1,113,840	191,627	17.20%	1,113,840	404,030	36.27%	(212,403)	-111%

RACSB
FY 2022 FINANCIAL REPORT
Fiscal Year: July 1, 2022 through June 30, 2023
Report Period: July 1, 2022 through November 30, 2022

RECAP FY 2023 BALANCES

	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>NET</u>	<u>NET / REVENUE</u>
MENTAL HEALTH	7,238,396	5,793,993	1,444,403	20%
DEVELOPMENTAL SERVICES	10,046,495	8,176,130	1,870,365	19%
SUBSTANCE ABUSE	1,890,273	1,318,177	572,096	30%
SERVICES OUTSIDE PROGRAM AREA	1,279,135	998,642	280,493	22%
ADMINISTRATION	93,996	429,849	(335,853)	-357%
OTHER	0	3,175	(3,175)	0%
FISCAL AGENT PROGRAMS	2,278,994	1,893,948	385,045	17%
TOTAL	22,827,289	18,613,915	4,213,374	18%

Restricted Funds \$	1,977,359
Unrestricted Funds	2,573,381
Total \$	4,213,374

RECAP FY 2022 BALANCES

	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>NET</u>	<u>NET / REVENUE</u>
MENTAL HEALTH	4,626,349	3,495,658	1,130,691	24%
DEVELOPMENTAL SERVICES	5,073,687	4,776,594	297,093	6%
SUBSTANCE ABUSE	2,007,967	1,031,817	976,150	49%
SERVICES OUTSIDE PROGRAM AREA	803,430	696,248	107,182	13%
ADMINISTRATION	34,201	34,200	2	0%
OTHER	2,000	20,016	(18,016)	-901%
FISCAL AGENT PROGRAMS	1,566,679	1,298,910	267,769	17%
TOTAL	14,114,314	11,353,443	2,760,871	20%

	<u>\$ Change</u>	<u>% Change</u>
Change in Revenue from Prior Year	\$ 8,712,975	61.73%
Change in Expense from Prior Year	\$ 7,260,474	63.95%
Change in Net Income from Prior Year	\$ 1,452,503	52.61%

*Unaudited Report

To: Joe Wickens, Executive Director

From: Brandie Williams, Deputy Executive Director

Re: Additional Funding Summary

Date: January 3, 2023

The Rappahannock Area Community Services Board is committed to accessing funding opportunities to support and expand our operations. This report provides a summary of additional funding received outside those which occur in the normal course of business operations. This report reviews additional funding received during the month of November and December 2022.

Summary of Additional Funding Received During November/December 2022

CSB IT/Data Infrastructure Funding:

Amount: \$190,000 to be spent by December 31, 2023.

Description: The purpose of this funding is to support the CSB in its efforts to modernize information technology infrastructure regarding data, business analytics, and critical operating systems including financial management systems.

FY23 State Opioid Response III Prevention:

Amount: \$115,000

Description: This funding supports the implementation of effective strategies identified by Virginia Evidence-Based Outcomes Workgroup. The categories of approved strategies include: Coalition development, heightening community awareness/education, supply reduction/environmental, tracking and monitoring, and harm reduction.