RAPPAHANNOCK AREA
COMMUNITY SERVICES BOARD

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

NOTICE

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

From: Joseph Wickens
Executive Director

Subject: Finance Committee Meeting
December 13, 2022, Noon
600 Jackson Street, Board Room 208. Fredericksburg, VA

Date: December 9, 2022

A Finance Committee meeting has been scheduled for Tuesday, December 13, 2022 at noon. The meeting will be held at 600 Jackson Street, Board Room 208, Fredericksburg, VA 22401.

Looking forward to seeing you on December 13 at noon.

Cc: Matt Zurasky, Chairperson

RAPPAHANNOCK AREA COMMUNITY SERVICES BOARD

Finance Committee Meeting

December 13, 2022—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, Cleveland 11

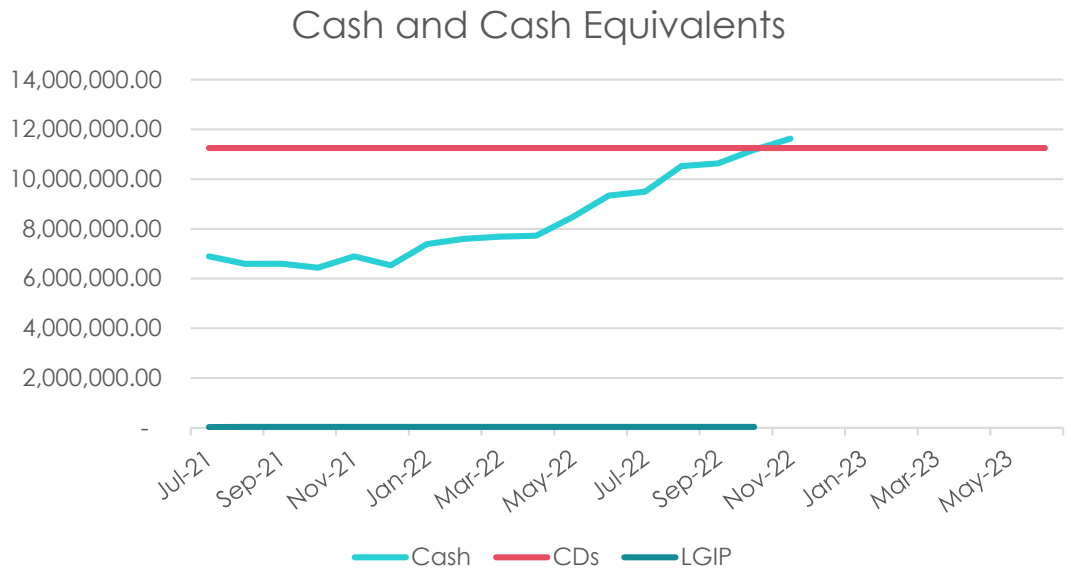
III. Other Business, Zurasky

Finance Committee

DECEMBER 13, 2022

Summary of Cash Investments

Depository	October 2022	Rate	Maturity Date
Atlantic Union Bank			
Checking	$ 11,176,225	1.50%	N/A
Certificates of Deposit	$ 11,250,000	0.01%	6/21/2024
Total Atlantic Union Bank	$ 22,426,225		
Other			
Local Gov. Investment Pool	$ 32,173	0.09%	N/A
Total Investments	**$ 22,458,398**		



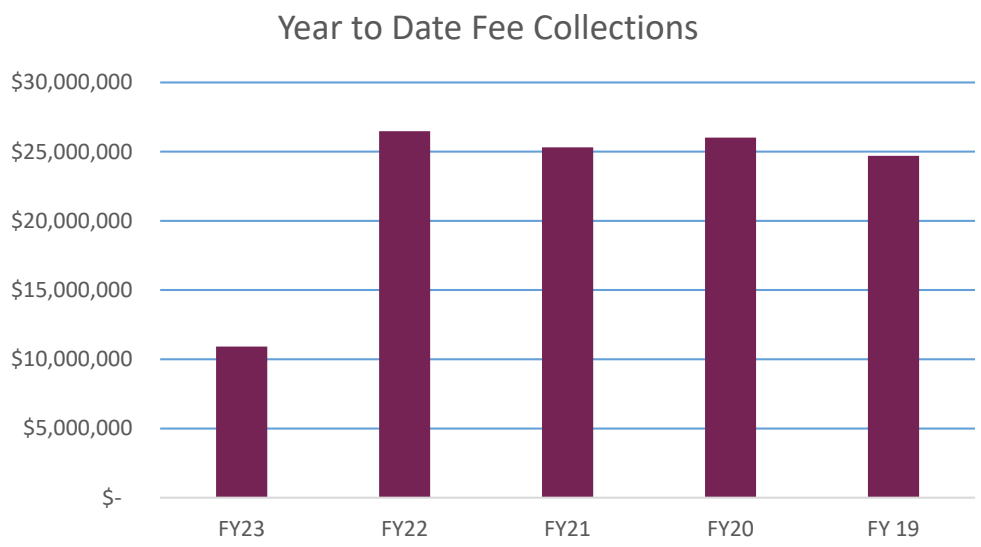
	$ Change	% Change
Change from Prior Month	$ 545,851	2.5%
Change from Prior Year	$ 4,739,223	27%
Average # Months Reserves on Hand: 5.43		

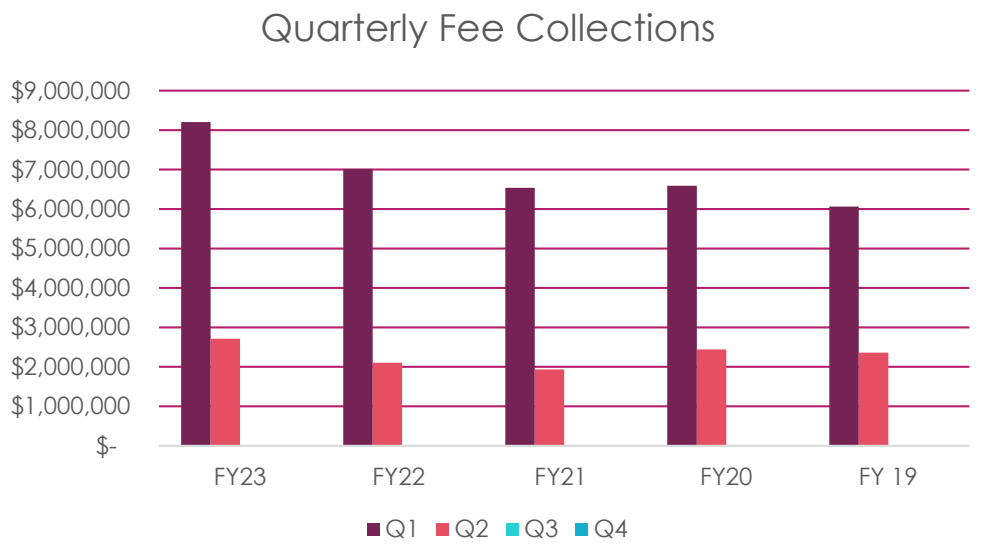
Fee Revenue Reimbursement

AGED CLAIMS		Current Month		Prior Month		Prior Year	
		%	$	%	$	%	$
Total Claims Outstanding	Total	100%	$6,137,300	100%	$6,326,837	100%	$6,069,863
	Consumers	41%	$2,488,685	40%	$2,502,523	32%	$1,944,683
	3rd Party	59%	$3,648,615	60%	$3,824,314	68%	$4,125,181
Claims Aged 0-29 Days	Consumers	4%	$263,212	3%	$161,359	6%	$368,916
	3rd Party	53%	$3,257,622	52%	$3,291,104	51%	$3,119,916
Claims Aged 30-59 Days	Consumers	2%	$139,176	0%	$7,249	1%	$43,113
	3rd Party	1%	$73,596	1%	$93,616	2%	$133,914
Claims Aged 60-89 Days	Consumers	0%	$6,792	2%	$104,926	1%	$61,968
	3rd Party	1%	$58,829	2%	$111,314	1%	$57,341
Claims Aged 90-119 Days	Consumers	2%	$104,105	0%	$5,460	1%	$48,237
	3rd Party	1%	$81,370	1%	$54,461	1%	$45,766
Claims Aged 120+ Days	Consumers	32%	$1,975,400	35%	$2,223,529	23%	$1,422,449
	3rd Party	3%	$177,198	4%	$273,819	13%	$768,244

CLAIM COLLECTIONS	
Current Year To Date Collections	$10,914,845
Prior Year To Date Collections	$9,119,462
$ Change from Prior Year	$1,795,383
% Change from Prior Year	20%

Fee Collection YTD and Quarterly



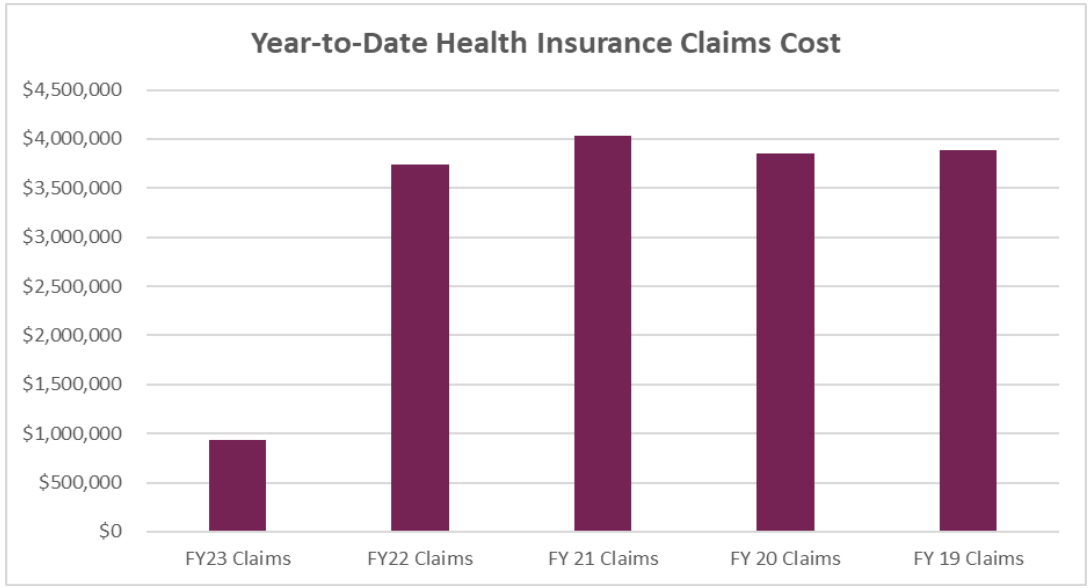


Write Off's – Current Month & YTD

Month: October 2022		
Write Off Code	**Current Year**	**Prior Year**
BANKRUPTCY	$ 1,084.48	$ -
DECEASED	$ 81.17	$ 200.00
NO FINANCIAL AGREEMENT	$ 5,005.90	$ 1,980.56
SMALL BALANCE	$ 105.36	$ 30.00
UNCOLLECTABLE	$ 881.26	$ 425.00
FINANCIAL ASSISTANCE	$ 170,334.88	$ 23,591.59
NO SHOW	$ 570.00	$ 280.00
MAX UNITS/BENEFITS	$ 11,463.07	$ 1,934.44
PROVIDER NOT CREDENTIALED	$ 7,445.00	$ 3,946.32
DIAGNOSIS NOT COVERED	$ 1,520.00	$ -
NON-COVERED SERVICE	$ 3,340.46	$ 704.21
SERVICES NOT AUTHORIZED	$ 47,162.75	$ 8,802.54
PAST BILLING DEADLINE	$ 15,466.96	$ 12,315.54
INSUFFICIENT DOCUMENTATION	$ 17,577.37	$ 1,175.00
MCO DENIED AUTH	$ -	$ 96.92
INCORRECT PAYER	$ 19,231.81	$ -
INVALID MEMBER ID	$ 650.00	$ -
TOTAL	**$ 301,920.47**	**$ 55,482.12**

Year to Date July 2022 - Oct 2022		
Write Off Code	**Current Year**	**Prior Year**
BAD ADDRESS	$ -	$ 478.25
BANKRUPTCY	$ 3,007.98	$ 270.00
DECEASED	$ 3,586.18	$ 390.00
NO FINANCIAL AGREEMENT	$ 40,796.77	$ 16,030.99
SMALL BALANCE	$ 395.85	$ 519.26
UNCOLLECTABLE	$ 3,806.45	$ 2,953.64
FINANCIAL ASSISTANCE	$ 943,294.51	$ 794,437.86
NO SHOW	$ 1,670.00	$ 1,982.66
MAX UNITS/BENEFITS	$ 28,293.47	$ 18,879.06
PROVIDER NOT CREDENTIALED	$ 17,903.06	$ 32,537.03
DIAGNOSIS NOT COVERED	$ 1,820.00	$ -
NON-COVERED SERVICE	$ 16,484.95	$ 4,895.69
SERVICES NOT AUTHORIZED	$ 106,361.24	$ 110,810.01
PAST BILLING DEADLINE	$ 26,099.66	$ 38,152.24
INSUFFICIENT DOCUMENTATION	$ 24,087.37	$ 1,335.00
MCO DENIED AUTH	$ -	$ 2,733.18
INCORRECT PAYER	$ 27,527.68	$ 6,368.00
INVALID MEMBER ID	$ 810.00	$ -
TOTAL	**$ 1,245,945.17**	**$ 1,032,772.87**

Health Insurance

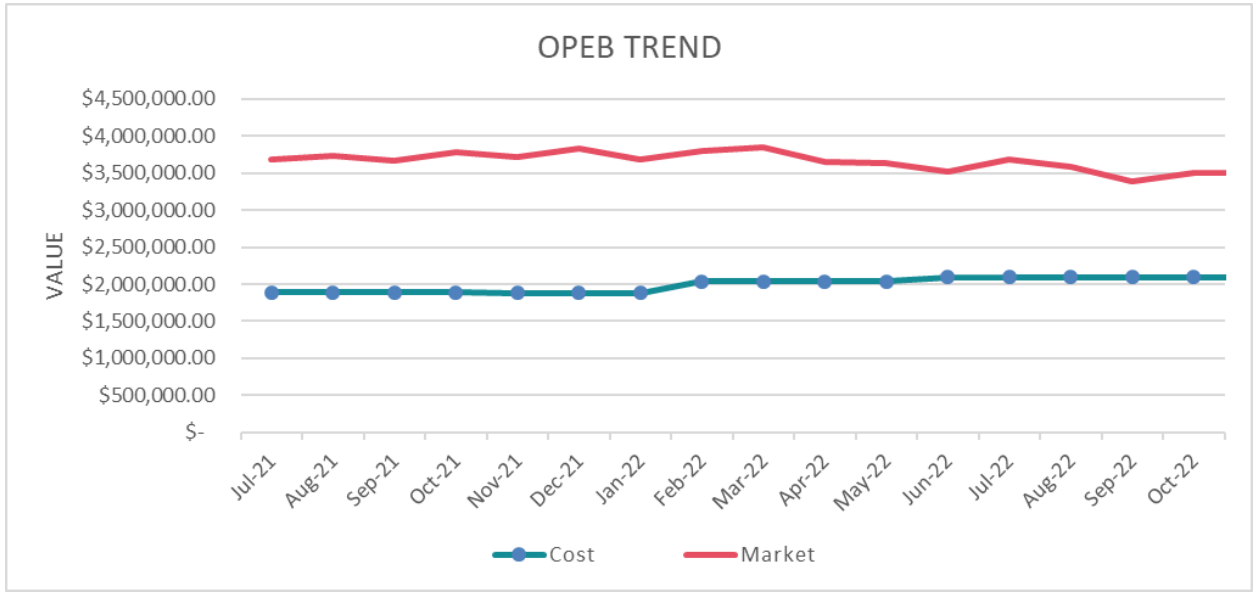


FY 2023	Monthly Premiums	Additional Premium Contributions	Monthly Claims & Fees	Interest	Balance
Beginning Balance					$381,873.61
July	$338,553.32		$284,427.57	$39.03	$436,038.39
August	$329,546.48		$212,109.53	$13.80	$553,489.14
September	$323,477.09		$223,419.72	$65.66	$653,612.17
October	$309,999.97		$208,892.49	$86.00	$754,805.65
November					$754,805.65
December					$754,805.65
January					$754,805.65
February					$754,805.65
March					$754,805.65
Apr					$754,805.65
May					$754,805.65
June					$754,805.65
YTD Total	**$1,301,576.86**	**$0.00**	**$928,849.31**	**$204.49**	**$754,805.65**

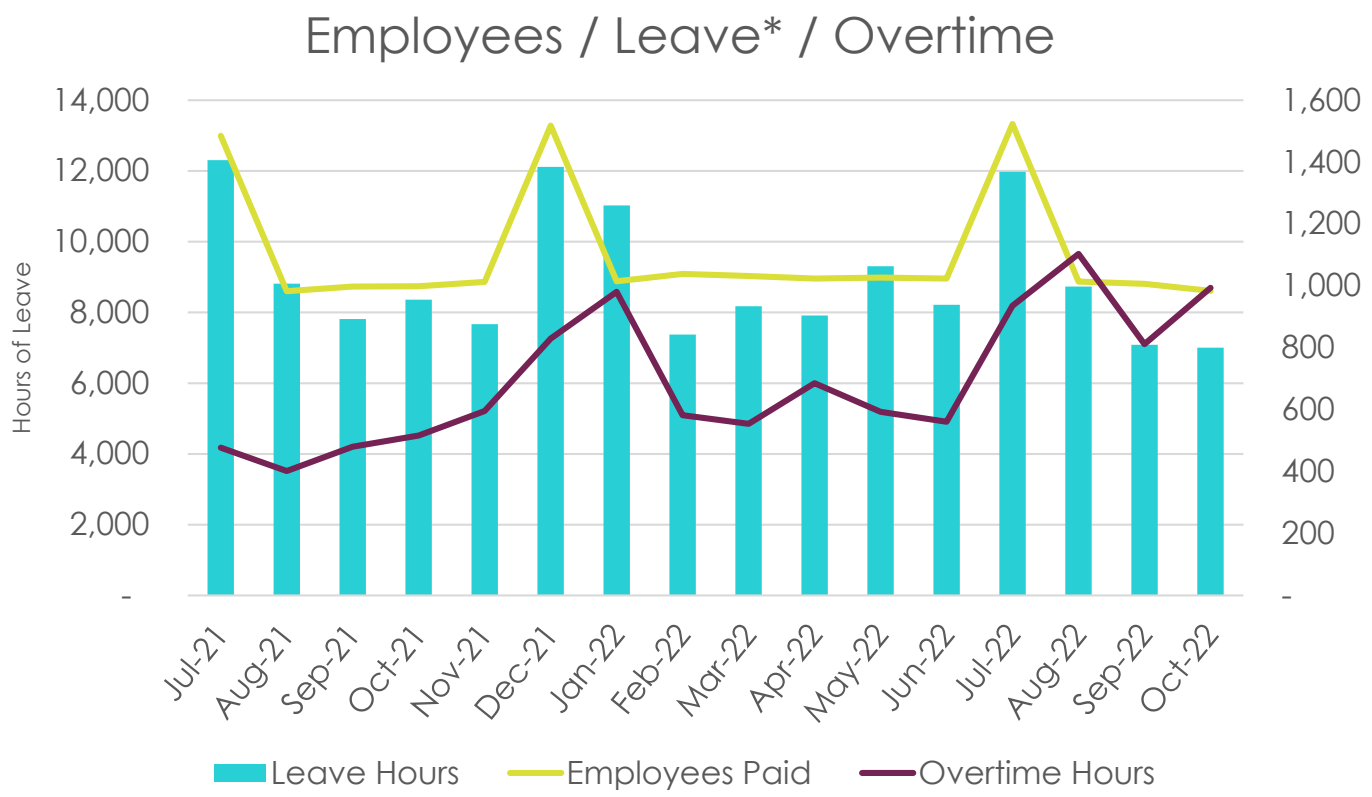
Historical Data	Average Monthly Claims	Monthly Average Difference from PY	Highest Month
FY 2023	$232,212	($79,301)	$284,428
FY 2022	$311,513	($24,129)	$431,613
FY 2021	$335,642	$14,641	$588,906
FY 2020	$321,002	($1,163)	$378,562
FY 2019	$322,165	$46,681	$396,619

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**
Realized Gain/(Loss)	$ 467.91		$ 467.91	
Unrealized Gain/(Loss)			$ 161,091.28	
Fees & Expenses	$ (125.00)		$ (125.00)	
Transfers/Contributions	$ (962.19)		$ (962.19)	
Balance at 7/31/2022	**$ 2,096,641.74**	**$ 1,142,021.74**	**$ 3,680,816.76**	**$ 2,726,196.76**
Realized Gain/(Loss)				
Unrealized Gain/(Loss)			$ (90,815.98)	
Fees & Expenses				
Transfers/Contributions				
Balance at 8/31/2022	**$ 2,096,641.74**	**$ 1,142,021.74**	**$ 3,590,000.78**	**$ 2,635,380.78**
Realized Gain/(Loss)				
Unrealized Gain/(Loss)			$ (207,470.34)	
Fees & Expenses				
Transfers/Contributions				
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**



Payroll Statistics



Indicators	FY 2021 Average Per Pay Period	FY 2022 Average Per Pay Period	FY 2023 Average Per Pay Period
# Employees Paid	514	506	503
Leave Hours	3,850	4,196	3,867
Overtime Hours	102	279	427

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

RACSB
FY 2022 FINANCIAL REPORT
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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	0	0.00%	-	0%
OUTPATIENT	2,078,691	1,014,891	48.82%	2,078,691	715,453	34.42%	299,438	30%
MEDICAL OUTPATIENT	3,849,822	1,425,945	37.04%	3,849,822	1,489,642	38.69%	(63,697)	-4%
ACT NORTH	880,238	333,898	37.93%	880,238	272,455	30.95%	61,443	18%
ACT SOUTH	843,563	255,275	30.26%	843,563	204,047	24.19%	51,229	20%
CASE MANAGEMENT ADULT	937,373	346,342	36.95%	937,373	323,706	34.53%	22,636	7%
CASE MANAGEMENT CHILD & ADOLESCENT	800,057	319,648	39.95%	800,057	223,713	27.96%	95,935	30%
PSY REHAB & KENMORE EMP SER	681,878	264,623	38.81%	681,878	193,948	28.44%	70,676	27%
PERMANENT SUPPORTIVE HOUSING	1,275,349	962,156	75.44%	1,275,349	354,980	27.83%	607,176	63%
CRISIS STABILIZATION	1,928,225	658,173	34.13%	1,928,225	504,619	26.17%	153,554	23%
SUPERVISED RESIDENTIAL	440,930	148,407	33.66%	440,930	168,281	38.17%	(19,874)	-13%
SUPPORTED RESIDENTIAL	893,956	265,411	29.69%	893,956	268,944	30.08%	(3,533)	-1%
JAIL DIVERSION GRANT	156,523	102,850	65.71%	156,523	26,155	16.71%	76,695	75%
SUB-TOTAL	**14,786,607**	**6,097,619**	**41%**	**14,786,607**	**4,745,942**	**32%**	**1,351,677**	**22%**

* 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	1,085,388	34.95%	3,105,473	1,043,925	33.62%	41,463	4%
DAY HEALTH & REHAB *	4,136,396	1,416,459	34.24%	4,136,396	1,444,825	34.93%	(28,366)	-2%
GROUP HOMES	5,580,946	2,199,211	39.41%	5,580,946	1,644,911	29.47%	554,300	25%
RESPITE GROUP HOME	229,325	53,466	23.31%	229,325	166,377	72.55%	(112,911)	-211%
INTERMEDIATE CARE FACILITIES	4,091,920	1,446,407	35.35%	4,091,920	1,292,442	31.59%	153,965	11%
SUPERVISED APARTMENTS	1,525,310	809,833	53.09%	1,525,310	539,196	35.35%	270,638	33%
SPONSORED PLACEMENTS	2,047,818	962,019	46.98%	2,047,818	638,638	31.19%	323,380	34%
SUB-TOTAL	**20,717,187**	**7,972,783**	**38.48%**	**20,717,187**	**6,770,313**	**32.68%**	**1,202,470**	**15%**

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SUBSTANCE ABUSE

PROGRAM	REVENUE			EXPENDITURES				
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%	ACTUAL VARIANCE	VARIANCE / REVENUE
OUTPATIENT	1,818,448	531,107	29.21%	1,818,448	553,028	30.41%	(21,920)	-4%
MAT PROGRAM	987,709	104,911	10.62%	987,709	212,781	21.54%	(107,870)	-103%
CASE MANAGEMENT	154,511	56,216	36.38%	154,511	40,352	26.12%	15,864	28%
RESIDENTIAL	161,757	92,065	56.92%	161,757	5,616	3.47%	86,449	94%
PREVENTION	808,950	536,269	66.29%	808,950	206,118	25.48%	330,151	62%
LINK	400,397	339,044	84.68%	400,397	56,039	14.00%	283,005	83%
SUB-TOTAL	**4,331,772**	**1,659,613**	**38%**	**4,331,772**	**1,073,934**	**25%**	**585,680**	**35%**

* Budget excludes program subsidies

SERVICES OUTSIDE PROGRAM AREA

PROGRAM	REVENUE			EXPENDITURES				
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%	ACTUAL Variance	VARIANCE / REVENUE
EMERGENCY SERVICES	1,371,467	590,762	43.08%	1,327,096	358,231	26.99%	232,530	39%
CHILD MOBILE CRISIS	311,007	155,254	49.92%	320,728	97,166	30.30%	58,088	37%
CIT ASSESSMENT SITE	294,556	108,671	36.89%	289,481	89,426	30.89%	19,245	18%
CONSUMER MONITORING	130,859	57,835	44.20%	139,646	77,420	55.44%	(19,585)	-34%
HOSPITAL CONSUMER MONITORING	193,975	0	0.00%	193,975	61,623	31.77%	(61,623)	0%
ASSESSMENT AND EVALUATION	592,509	178,559	30.14%	739,048	139,269	18.84%	39,290	22%
SUB-TOTAL	**2,894,374**	**1,091,081**	**37.70%**	**3,009,974**	**823,136**	**27.35%**	**267,945**	**25%**

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ADMINISTRATION

PROGRAM	REVENUE			EXPENDITURES			ACTUAL VARIANCE
	BUDGET * FY 2023	ACTUAL YTD	%	BUDGET FY 2023	ACTUAL YTD	%	
ADMINISTRATION	130,574	62,544	47.90%	130,574	62,544	47.90%	0
PROGRAM SUPPORT	66,768	(583)	-0.87%	66,768	(583)	-0.87%	0
SUB-TOTAL	**197,342**	**61,960**	**31.40%**	**197,342**	**61,960**	**31.40%**	**0**
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	111	0.00%	(111)	0%
TOTAL	**0**	**0**	**0.00%**	**0**	**111**	**0.00%**	**(111)**	**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	925,842	54.13%	1,710,296	417,442	24.41%	508,401	55%
INFANT CASE MANAGEMENT	725,520	339,223	46.76%	725,520	242,398	33.41%	96,825	29%
EARLY INTERVENTION	2,041,058	583,722	28.60%	2,041,058	642,206	31.46%	(58,484)	-10%
TOTAL PART C	**4,476,874**	**1,848,787**	**41.30%**	**4,476,874**	**1,302,045**	**29.08%**	**546,742**	**30%**
HEALTHY FAMILIES	178,886	63,056	35.25%	178,886	22,226	12.42%	40,830	65%
HEALTHY FAMILIES - MIECHV Grant	403,497	92,076	22.82%	403,497	128,347	31.81%	(36,270)	-39%
HEALTHY FAMILIES-TANF & CBCAP GRANT	531,457	10,393	1.96%	531,457	183,114	34.45%	(172,720)	-1662%
TOTAL HEALTHY FAMILY	**1,113,840**	**165,526**	**14.86%**	**1,113,840**	**333,687**	**29.96%**	**(168,161)**	**-102%**

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RECAP FY 2023 BALANCES

	REVENUE	EXPENDITURES	NET	NET / REVENUE
MENTAL HEALTH	6,097,619	4,745,942	1,351,677	22%
DEVELOPMENTAL SERVICES	7,972,783	6,770,313	1,202,470	15%
SUBSTANCE ABUSE	1,659,613	1,073,934	585,680	35%
SERVICES OUTSIDE PROGRAM AREA	1,091,081	823,136	267,945	25%
ADMINISTRATION	61,960	61,960	0	0%
OTHER	0	111	(111)	0%
FISCAL AGENT PROGRAMS	2,014,313	1,635,732	378,582	19%
TOTAL	**18,897,370**	**15,111,128**	**3,786,243**	**20%**

Restricted Funds	$ 1,991,587
Unrestricted Funds	1,795,907
Total	$ 3,786,243

RECAP FY 2022 BALANCES

	REVENUE	EXPENDITURES	NET	NET / REVENUE
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%

	$ Change	% Change
Change in Revenue from Prior Year	$ 4,783,057	33.89%
Change in Expense from Prior Year	$ 3,757,686	33.10%
Change in Net Income from Prior Year	$ 1,025,372	37.14%

*Unaudited Report