

**MONTEREY COUNTY BOARD OF SUPERVISORS
BUDGET COMMITTEE**

MEETING DATE: May 13, 2013	AGENDA NO:
SUBJECT: Receive Health Department's Fiscal Year 2012-13 Second Quarter Report.	
DEPARTMENT: Health	

RECOMMENDATION:

It is recommended that the Budget Committee of the Board of Supervisors receive Health Department's Fiscal Year 2012-13 Second Quarter Report.

SUMMARY/DISCUSSION:

Health Department finances are part of Fund 001, the General Fund with the exception of Behavioral Health. Behavioral Health finances are in Fund 023. Health and Social Services Realignment monies are deposited into Fund 025 with eligible expenditures posting to Fund 001. In addition, the Health Department manages monies in the Emergency Medical Service Fund 016 (reimbursement for uncompensated indigent emergency care provided by community providers) and CSA#74 Ambulance Fund 092 (Emergency Medical Services System).

Following is a summary of Health Department's finances for FY 2012-13 Quarter Two by Fund.

General Fund - Fund 001: Revenue in the amount of \$17,345,707 was received for total revenue to date of \$27,991,317 (44.83% of budget) and expenditures in the amount \$15,442,449 were incurred for a total obligation to date of \$31,447,108 (47.51% of budget). Year to date, Health is at (\$3,455,790) General Fund Contribution or \$294,035 below adopted. Revenue collection increased in quarter two compared to quarter one due to receipt of reimbursement from State agencies for monthly health claims and State and Federal agencies for quarter one grant program invoices.

Emergency Medical Services - Fund 016: Revenue in the amount of \$276,917 was received for total revenue to date of \$583,660 (46.60% of budget) and expenditures in the amount of \$131,919 was expended for a total expenditure of \$593,661 (40.66% of budget). Finances are on target.

CSA #74 Ambulance - Fund 092: The first installment of revenue was received in quarter two in the amount of \$939,794 (58.46% of budget) and \$411,403 was expended for a total expenditure of \$1,445,977 (36.64% of budget). Finances are on target.

Health and Welfare Realignment - Fund 025: Revenue in the amount of \$3,275,849 was received for total revenue to date of \$5,648,521. There has been no operating transfer out transactions to date. Reimbursement for eligible health realignment expenditures incurred by the Health Department and Natividad Medical Center will take place in quarter four.

Behavioral Health - Fund 023: Revenue in the amount of \$6,746,923 was received for total revenue to date of \$8,783,729 (13.45% of budget) and expenditures in the amount of \$10,053,325 were incurred for a total obligation to date of \$41,924,983 (64.27% of budget) which includes an encumbrance of approximately \$20 million incurred in quarter one for services to be provided by sub-contracting agencies. Revenue collection increased in quarter two compared to quarter one due to receipt of reimbursement from State agencies for monthly mental health claims and State and Federal agencies for quarter one grant program invoices. Mental Health Services Act (MHSA) funds in the amount of \$21 million are included in sub-balance sheet accounts within Fund 023 and will be recognized as revenue

when there is a qualifying expenditure. Transfers of MESA funds to cover qualifying expenditures will occur in quarter four.

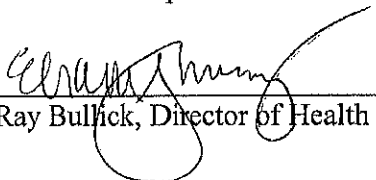
Attached is Health Department's FY 2012-13 quarter two financial detailed report.

OTHER AGENCY INVOLVEMENT:

No other agency was involved.

FINANCING:

There is no impact on the Health Department budget from receiving this report.


for Ray Bullick, Director of Health

05/07/2013
Date

Attachment – Health Department FY 2012-13 Quarter 2 Financial Report

Health Department
 Fiscal Year 2012-13 Quarter 2 Financial Report

Fund	Description	Adopted Budget	Quarter 2	Year to Date Total	Variance
Fund 001	General Fund				
	Revenue	62,440,757	17,345,707	27,991,317	(34,449,440)
	Expenditures/Obligations	66,190,582	15,422,449	31,447,108	(34,743,474)
	General Fund Contribution	(3,749,825)	1,923,258	(3,455,790)	294,035
Fund 016	Emergency Medical Service Fund				
	Revenue	1,252,500	276,917	583,660	(668,840)
	Expenditures/Obligations	1,459,949	131,919	593,661	(866,288)
	Fund Balance	(207,449)	144,998	(10,001)	197,448
Fund 092	CSA #74 Ambulance				
	Revenue	1,607,500	939,794	939,794	(667,706)
	Expenditures/Obligations	3,946,442	411,403	1,445,977	(2,500,465)
	Fund Balance	(2,338,942)	528,391	(506,183)	1,832,759
Fund 025	Health and Welfare Realignment				
	Revenue	-	3,275,849	5,648,521	5,648,521
	Expenditures/Obligations	-	-	-	-
	Fund Balance	-	3,275,849	5,648,521	5,648,521
Summary of Fund 001 Services					
	Revenue	65,300,757	21,838,268	35,163,293	(30,137,464)
	Expenditures/Obligations	71,596,973	15,965,771	33,486,746	(38,110,227)
		(6,296,216)	5,872,497	1,676,547	7,972,763
	Fund Balance (Fund 016/092)	2,546,391	(673,389)	516,184	(2,030,207)
	Fund Balance (Fund 025)	-	(3,275,849)	(5,648,521)	(5,648,521)
	(3,749,825)	1,923,258	(3,455,790)	294,035	
Fund 023	Behavioral Health				
	Revenue	65,314,411	6,746,923	8,783,729	(56,530,682)
	Expenditures/Obligations	65,235,162	10,053,324	41,924,983	(23,310,179)
	Fund Balance	79,249	(3,306,401)	(33,141,254)	(33,220,503)

DETAIL for HEALTH DEPARTMENT

Revenue	Revenue Source Name	Adopted Revenue	Year to Date Total Revenue	Variance
4120	Other Taxes	1,600,000	930,860	(669,140)
4200	Animal Licenses	260,637	112,643	(147,994)
4220	Business Licenses	4,234,241	3,261,425	(972,816)
4230	Construction Permits	2,103,000	1,626,313	(476,687)
4270	Franchises	-	232,852	232,852
4300	Other Licenses and Permits	5,000	18,525	13,525
4400	Vehicle Code Fines	321,455	-	(321,455)
4450	Other Court Fines	1,250,000	583,316	(666,684)
4500	Forfeitures and Penalties	17,500	57	(17,443)
4600	Investment Income	35,500	5,731	(29,769)
4675	Rents, Concessions, and Leases	-	3,369	3,369
4940	California Children's Services	5,609,032	1,528,195	(4,080,837)
4950	State Aid - Mental Health	27,536,724	386,708	(27,150,016)
4960	Realignment - Mental Health	8,569,307	4,847,800	(3,721,507)
4970	Tuberculosis Control	94,088	55,066	(39,022)
4975	State Aid - Health Programs	6,630,297	415,163	(6,215,134)
4985	Tobacco Program (Prop 99)	150,000	-	(150,000)
4990	Realignment - Health	-	702,632	702,632
5240	Federal Aid - Health Administration	4,946,434	2,249	(4,944,185)
5290	Federal Aid Other	26,319,277	9,839,810	(16,479,467)
5350	Aid - Other Governmental Agencies	1,103,396	1,470,763	367,367
5415	Special Assessments	-	6,517	6,517
5505	Planning and Engineering Services	362,000	225,852	(136,148)
5550	Estate Fees	150,000	72,134	(77,866)
5560	Humane Services	75,000	3,644	(71,356)
5580	Recording Fees	113,500	64,751	(48,749)
5600	Health Fees	28,438,055	10,571,432	(17,866,623)
5640	Mental Health Fees	1,193,061	320,115	(872,946)
5660	Children's Services	-	2,720	2,720
5680	Sanitation Services	-	10	10
5685	Adoption Fees	51,000	27,640	(23,360)
5700	Educational Services	500	-	(500)
5750	Other Services and Non-Taxable Sales	1,881,430	428,949	(1,452,481)
5800	Other Taxable Sales	-	224	224
5870	Miscellaneous Revenues	2,400	1,021,057	1,018,657
5940	Operating Transfers In	7,559,834	5,101,835	(2,457,999)
5980	Contributions	2,500	76,666	74,166
TOTAL		130,615,168	43,947,022	(86,668,146)

EXPENDITURES

Object	Object Description	Adopted Budget	Total Obligations	Variance
6111	Regular Employees	58,451,807	26,174,355	(32,277,452)
6112	Temporary Employees	453,048	570,287	117,239
6113	Overtime	274,232	118,725	(155,507)
6121	PERS	7,325,503	2,815,934	(4,509,569)
6122	Other Post-Employment Benefits	561,958	263,340	(298,618)
6131	FICA	3,284,837	1,128,216	(2,156,621)
6132	Medicare	831,444	307,116	(524,328)
6141	Flex Co Paid Insurance-Pretax	1,026,306	437,234	(589,072)
6142	Life Insurance	53,040	18,412	(34,628)
6143	Long-Term Disability Insurance	52,848	7,479	(45,369)
6144	Short-Term Disability Insurance	-	5,871	5,871
6145	Dental Insurance	370,884	124,973	(245,911)
6147	Vision Insurance	82,776	28,408	(54,368)
6148	Unemployment Insurance	337,783	152,570	(185,213)
6161	Workers Compensation Insurance	1,748,328	895,829	(852,499)
6171	Employee Assistance Program	34,942	8,147	(26,795)
6173	Flex-Benefit Plan Contribution	7,824,324	2,965,253	(4,859,071)
6174	Special Benefits	150,236	65,164	(85,072)
6175	Wellness Plan	51,786	7,428	(44,358)
6222	Uniforms and Safety Equipment	4,763	4,201	(562)
6231	Communication Charges - External	105,176	31,672	(73,504)
6232	Communication Charges - Internal	535,912	171,999	(363,913)
6241	Food	-	1,052	1,052
6251	Cleaning and Janitorial	569,944	498,951	(70,993)
6252	Household Expenses	26,850	1,267	(25,583)
6261	Insurance - General Liability (Non-recoverat	288,066	141,985	(146,081)
6262	Insurance - General Liability (Recoverable)	256,046	126,525	(129,521)
6264	Insurance - Malpractice	176,599	161,305	(15,294)
6265	Insurance - Performance Bonds	41,000	-	(41,000)
6268	Insurance - Other	218,339	106,228	(112,111)
6311	Buildings & Improvements Maintenance - E:	94,144	82,624	(11,520)
6312	Buildings & Improvements Maintenance - Ir	7,000	-	(7,000)
6321	Equipment Maintenance	23,327	66,437	43,110
6332	Laboratory Supplies	211,700	117,975	(93,725)
6333	Medical Supplies	1,259,215	1,058,771	(200,444)
6351	Membership Fees	67,300	41,550	(25,750)
6361	Noncapital Equipment	16,000	17,350	1,350
6381	Advertising	66,968	59,052	(7,916)
6382	Audio-Visual Service & Supply	15,698	10,810	(4,888)
6383	Miscellaneous Services	7,550	24,748	17,198
6384	Miscellaneous Supplies	57,000	43,334	(13,666)
6401	Books/Periodicals and Other Subscriptions	51,661	71,736	20,075
6404	Courier Services - External	14,326	15,708	1,382
6405	Courier Services - Internal	88,061	48,693	(39,369)
6406	Mail Handling Charges	31,874	17,639	(14,235)
6407	Minor Computer Hardware	426,604	56,159	(370,445)
6408	Minor Computer Software	267,669	170,342	(97,327)
6409	Minor Equipment and Furnishings	128,503	70,262	(58,241)
6410	Office Supplies	280,694	196,954	(83,740)
6411	Postage and Shipping	78,890	39,333	(39,557)
6412	Printing, Graphics and Binding Charge - Exte	11,000	19,766	8,766

6413 Printing, Graphics and Binding Charge - Inte	78,107	33,363	(44,744)
6414 Other Office Expense	98,501	76	(98,425)
6415 Records Retention Charge - Internal	64,191	20,677	(43,514)
6601 Accounting & Auditing Charges	122,270	113,976	(8,295)
6602 Data Processing Services - External	663,884	591,262	(72,623)
6603 Data Processing Services - Internal	2,408,363	893,427	(1,514,936)
6604 Hospital Charges	780,845	1,085,053	304,208
6605 Laboratory Services	289,726	136,455	(153,271)
6606 Legal Service - External	15,000	249,828	234,828
6607 Legal Service - Internal	690,310	75,369	(614,941)
6608 Other Medical Services	24,482,030	24,760,869	278,839
6609 Other Personnel Services	2,603,396	402,556	(2,200,840)
6611 Staff Training Services	-	36,540	36,540
6612 Temporary Help Services	30,000	46,350	16,350
6613 Other Professional & Special Services	12,395,342	1,561,419	(10,833,923)
6801 Publications and Legal Notices	6,576	6,500	(76)
6811 Rents and Leases - Buildings	3,243,499	1,665,063	(1,578,436)
6821 Rents and Leases - Equipment	254,175	210,913	(43,262)
6834 Social Services	1,469	2,225	756
6835 Other Special Departmental Expenses	2,503,306	152,248	(2,351,058)
6861 Conference/Lodging/Meals/Travel	392,553	99,510	(293,043)
6862 Employee Mileage Reimbursement	162,345	38,225	(124,120)
6863 Employee Moving Expense	-	1,378	1,378
6864 Fleet Service Charge	481,231	169,487	(311,744)
6865 Nonemployee Transportation & Travel	42,500	13,913	(28,587)
6867 Vehicle Usage/Replacement	271,905	113,406	(158,499)
6881 Utilities	425,358	207,592	(217,766)
7011 Out of Home Care	1,030,000	(57,834)	(1,087,834)
7013 Reimbursement to Other Governmental Ag	1,159,715	714,580	(445,135)
7201 Contribution and Grants for Non-County Go	5,000	5,000	-
7301 Cost Plan Charges	86,200	451,427	365,227
7303 Reimbursement Clearing	-	2,372,968	2,372,968
7304 Interfund Reimbursement	(2,081,536)	(505,253)	1,576,283
7305 Intrafund Reimbursement	(6,846,590)	(184,116)	6,662,474
7531 Equipment	-	38,665	38,665
7532 Vehicles	-	90,917	90,917
7551 Construction In Progress	2,618,883	221,025	(2,397,858)
7562 Intangible Assets	-	7,500	7,500
7614 Operating Transfers Out	9,620	-	(9,620)
TOTAL EXPENDITURES	136,832,135	75,411,729	(61,420,406)