

**Agenda Item Number:**

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

**Meeting Date:** April 28, 2021

**Agenda Item Subject:** 3<sup>rd</sup> Quarter Financial Report FY 20-21

**Attachment(s):** 3<sup>rd</sup> Quarter Financial Report  
3<sup>rd</sup> Quarter Billing Dashboard

**Staff or Board Member Reporting:** Rebecca Crawford

**Purpose:**  Action  
 Information only  
 Information with possible action

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**Summary Information:**

**Total Health Department Budget vs. Actuals:** Average YTD monthly revenue in FY20-21 after the third quarter is \$304k/month or \$2.7M YTD, representing 65% of our overall budgeted revenue for the year. As usual though, the total third quarter revenue is skewed down due to the majority of state funds not eligible to be drawn in July (this is typical) and allocations of Medicaid Max funds will not be transferred into our budget until the end of the fiscal year. Revenues are higher than this point last fiscal year due to state allocations for the COVID-19 pandemic response and increased revenue for Environmental Health and Dental (FY 19-20 third quarter YTD: \$2M). Expenses are in line with revenues, at 61.3% of the overall budget.

**Dental Earned Revenue by Source:** The FY 20-21 average monthly revenue (\$35k/month) for the third quarter is below our budget projection (\$41k/month) and our FY 19-20 average of \$39.7k/month due to longer than anticipated dental clinic closures during the pandemic and the Dental Division Director vacancy in the first quarter. PPE shortages had a negative impact on the dental clinic and its ability to re-open to increased capacity, as Dental staff are required to wear a higher level of PPE for most procedures, however that has improved over the past quarter. The clinic is now adding additional appointment times and days to be open, which have allowed staff to see more patients. FY 20-21 dental earned revenue totaled \$315k at the end of the third quarter compared \$445k at the end of the FY 19-20 third quarter.

**Medical Earned Revenue by Source:** Medical earned revenue is currently above the budgeted projection for FY 20-21 (\$33k/month) at \$39.9k/month due to greater than

anticipated revenue during the pandemic. Telehealth visits have been very successful and allowed the clinic to continue to see patients and bill for services even as in-person visits were limited. Billing staff have also worked diligently to collect as much revenue as possible from Medicaid and insurance companies from older accounts. We anticipate this trend toward increased revenue will continue to improve as the medical clinic gradually adds more in-person visits based on PPE availability and staff capacity. Medical clinic revenue totals \$359k for third quarter FY 20-21 compared to \$378k in third quarter FY 19-20.

**Environmental Health Earned Revenue by Source:** Environmental Health earned revenue is slightly below the budgeted projection for FY 20-21 (\$53k/month) at \$47.3k/month. We are starting to see our seasonal trend of increase revenue in the third quarter of the year due to spring pool inspections and better weather for outdoor inspections and site visits. EH staff have worked hard to continue OSWP inspections during the pandemic with little to no in-person required of residents. FY 20-21 third quarter YTD revenue (\$426k) is higher compared to third quarter YTD FY 19-20 (\$401k).

**Grants Fund Revenue:**

FSA has drawn \$200k of the multi-year Kenan grant. Expenditures are tracking as anticipated but we will most likely not fully expend the Kenan grant and thus will not request reimbursement for the full grant amount as many FSA staff have been re-deployed for the COVID-19 pandemic response.

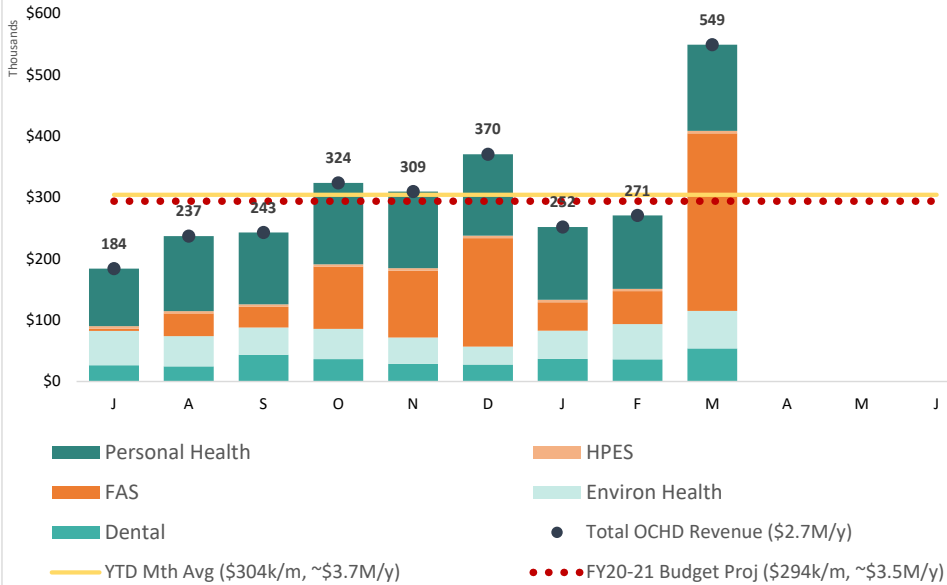
- Recommended Action:**
- Approve
  - Approve & forward to Board of Commissioners for action
  - Approve & forward to \_\_\_\_\_
  - Accept as information
  - Revise & schedule for future action
  - Other (detail):

**BOH GOVERNANCE DASHBOARD**

**Q3 FY20-21**

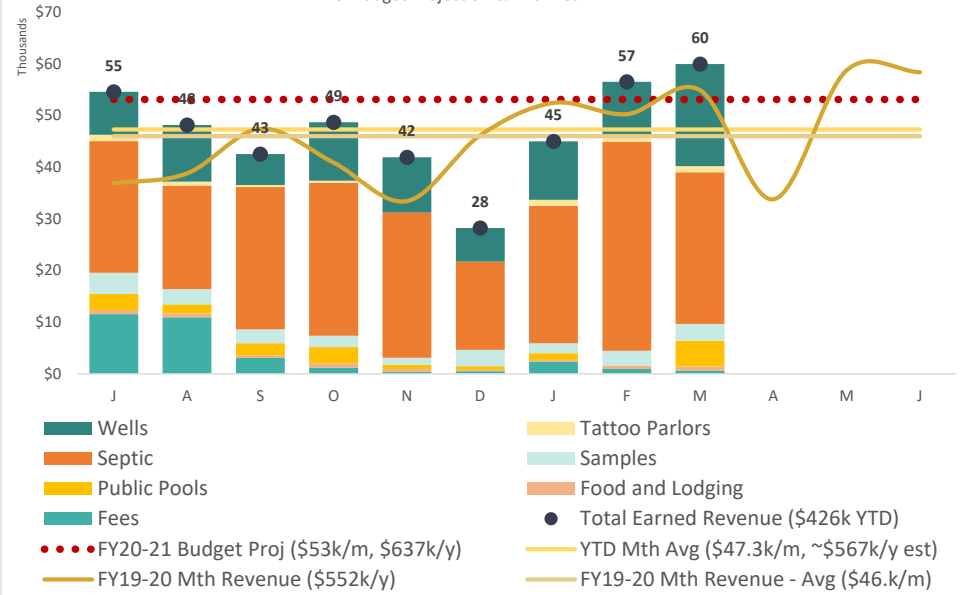
**TOTAL HEALTH DEPARTMENT REVENUE**

vs. Budget Projections & Prior Year



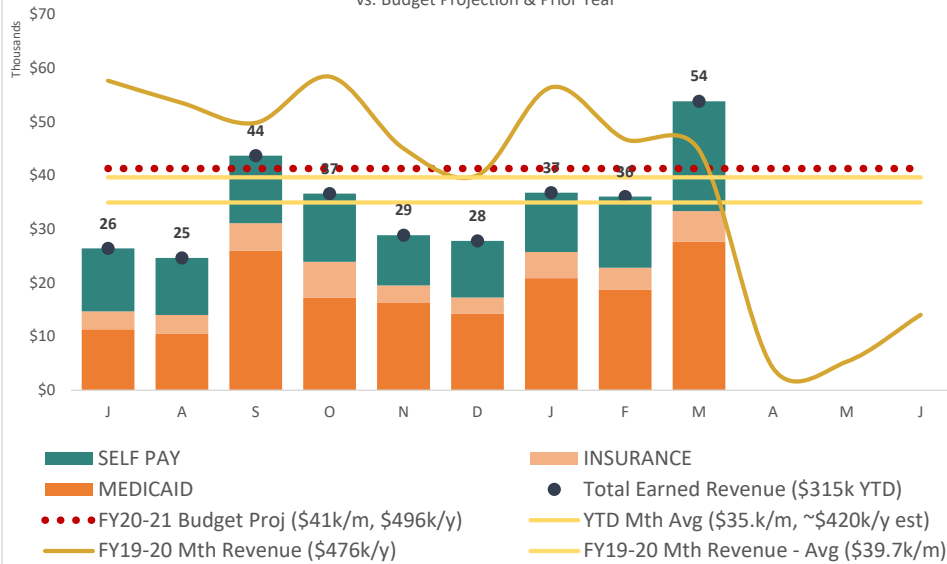
**ENVIRONMENTAL (EH) EARNED REVENUE BY SOURCE**

vs. Budget Projection & Prior Year



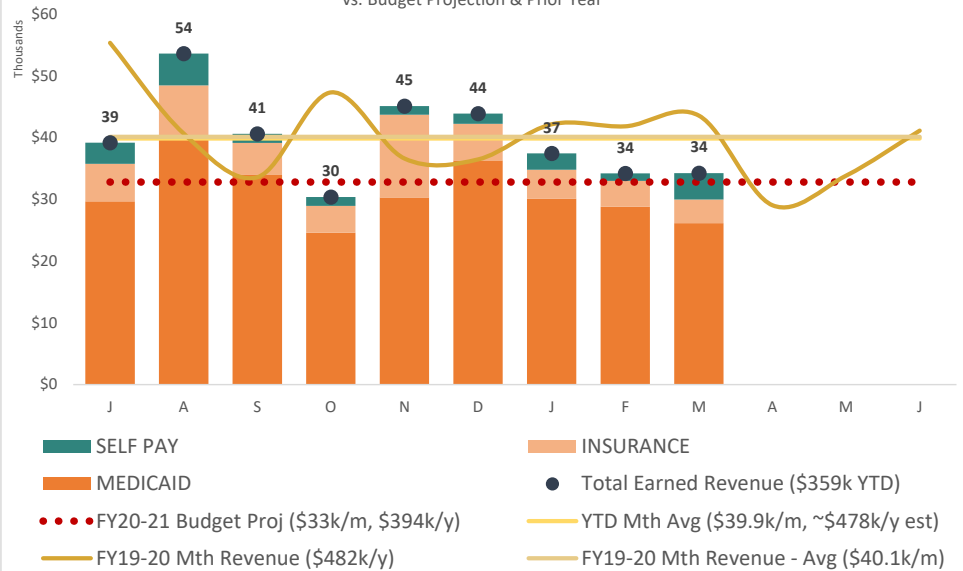
**DENTAL EARNED REVENUE BY SOURCE**

vs. Budget Projection & Prior Year



**MEDICAL (PH) EARNED REVENUE BY SOURCE**

vs. Budget Projection & Prior Year



**Notes:**

*There are new Billing Accuracy Formulas. For Dental (Eaglesoft) billing accuracy is calculated as the count of visits with payments divided by the count of visits with a charge.*

*Revenue graphs may change over time because claims sometimes take a quarter or more to realize payment. Billing accuracy graphs may also change over time because payments are applied to the month the services were rendered.*

Orange County Health Department  
 Third Quarter Financial Report  
 FY 2020-2021  
 General Fund

TOTAL HEALTH	Q3	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
<b>Revenue</b>				
<b>Donations</b>				
Personal Health	(2,122)	(2,301)	(2,000)	115.04%
<b>Donations Total</b>	<b>(2,122)</b>	<b>(2,301)</b>	<b>(2,000)</b>	<b>115.04%</b>
<b>Internal Allocations</b>				
Dental Health	0	0	(48,527)	0.00%
Personal Health	0	0	(324,205)	0.00%
<b>Internal Allocations Total</b>	<b>0</b>	<b>0</b>	<b>(372,732)</b>	<b>0.00%</b>
<b>Service Revenue</b>				
Dental Health	(126,663)	(314,725)	(495,519)	63.51%
Environmental Health	(163,875)	(432,933)	(637,046)	67.96%
Personal Health	(106,183)	(373,047)	(393,722)	94.75%
<b>Service Revenue Total</b>	<b>(396,721)</b>	<b>(1,120,705)</b>	<b>(1,526,287)</b>	<b>73.43%</b>
<b>State Allocations</b>				
Finance and Admin Services	(389,142)	(836,541)	(1,125,726)	74.31%
Health Promotion & Edu	(11,824)	(35,472)	(43,534)	81.48%
Environmental Health	(1,091)	(3,273)	(48,000)	6.82%
Personal Health	(159,441)	(423,882)	(596,156)	71.10%
<b>State Allocations Total</b>	<b>(561,497)</b>	<b>(1,299,168)</b>	<b>(1,813,416)</b>	<b>71.64%</b>
<b>Grants Project Revenue</b>				
CC4C Accesscare	(32,481)	(85,710)	(147,686)	58.04%
Community Health Grant	(24,007)	(57,313)	(145,914)	39.28%
MDPP	(1,945)	(6,221)	(19,138)	32.51%
PCM Accesscare	(44,318)	(133,689)	(167,334)	79.89%
Personal Health	(8,582)	(25,244)	(34,338)	73.52%
FIT Grant	0	(8,833)	(16,596)	53.23%
<b>Grants Project Revenue Total</b>	<b>(111,333)</b>	<b>(317,011)</b>	<b>(531,006)</b>	<b>59.70%</b>
<b>Revenue Total</b>	<b>(1,071,672)</b>	<b>(2,739,185)</b>	<b>(4,245,441)</b>	<b>64.52%</b>

Orange County Health Department  
 Third Quarter Financial Report  
 FY 2020-2021  
 General Fund

TOTAL HEALTH	Q3	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
<b>Expenditures</b>				
Salaries	1,494,734	4,506,617	7,081,928	63.64%
Benefits	576,440	1,737,284	2,587,150	67.15%
Travel	293	1,044	0	344.00%
Training	717	1,895	0	-90.00%
Certifications & Licensing	1,936	5,812	10,725	54.19%
Mileage	6,515	13,311	120,526	11.04%
Telephone	31,837	101,315	127,834	79.25%
Postage	2,831	7,873	12,910	60.98%
Equip Repairs	1,476	3,172	19,352	16.39%
Equip Rent	682	2,176	3,785	57.49%
Duplicating	3,029	4,565	10,550	43.27%
Printing	4,064	7,433	20,685	35.94%
Advertising	0	504	16,938	2.97%
Dues	422	4,503	6,154	73.17%
Subscriptions	134	1,883	1,285	146.51%
Dept Supplies	10,468	26,651	56,962	46.79%
Edu Supplies	3,262	5,149	16,726	30.79%
Office Supplies	3,456	7,653	26,843	28.51%
Medical Supplies	34,224	65,475	137,365	47.66%
Bloodborn Path Supplies	454	1,003	1,200	83.56%
Pharmacy Supplies	16,230	69,945	160,667	43.53%
Comp Supp/Software	0	1,081	5,885	18.37%
Contracted Srv	171,331	542,449	989,626	54.81%
X-Ray	961	2,400	9,000	26.67%
Lab Srv	14,605	38,302	133,406	28.71%
Bonds & Insurance	0	0	12,406	0.00%
Uniforms	463	1,858	9,600	19.35%
Community Proj	136	8,063	140,616	5.73%
Accreditation Project	0	3,250	3,250	100.00%
Credit Card Exp	2,966	8,841	11,000	80.37%
Nicotine Replacement Therapy	4,162	4,162	5,000	83.23%
Capital Exp Under \$500	2,026	2,681	3,215	83.39%
Equipment	1,141	8,536	7,495	113.89%
IT Equipment	3,023	12,862	11,843	108.61%
<b>Expenditures Total</b>	<b>2,394,016</b>	<b>7,209,748</b>	<b>11,761,928</b>	<b>61.30%</b>
<b>TOTAL HEALTH</b>	<b>2,394,016</b>	<b>7,209,748</b>	<b>11,761,928</b>	<b>61.30%</b>

Orange County Health Department  
 Third Quarter Financial Report  
 COVID-19 Funding Summary      FY 2020-2021  
    COVID-19 Funding

<b>TOTAL HEALTH</b>		<b>Q3</b>	<b>YTD ACTUAL</b>	<b>ANNUAL BUDGET</b>
<b>Revenue</b>	COVID TESTING	(18,725)	(43,679)	(54,514)
	COVID TRACING*	(84,748)	(280,075)	(412,224)
	COVID VACCINE**	(233,457)	(233,457)	(57,403)
	INFECTION PREVENTION	(1,196)	(178,869)	(178,869)
	REGIONAL PREVENTION AND SUPPORT TEAM	(39,311)	(65,345)	(379,795)
<b>Revenue Total</b>		<b>(377,436)</b>	<b>(801,424)</b>	<b>(1,082,805)</b>
<b>Expenditures</b>	COVID GENERAL	102,421	444,189	0
	COVID TESTING	21,645	46,966	79,264
	COVID TRACING*	78,305	265,518	412,224
	COVID VACCINE**	365,588	366,921	57,403
	INFECTION PREVENTION	1,325	178,525	178,869
	REGIONAL PREVENTION AND SUPPORT TEAM	38,450	61,598	379,795
<b>Expenditures Total</b>		<b>607,734</b>	<b>1,363,716</b>	<b>1,107,555</b>
<b>County General Fund Total</b>		<b>230,298</b>	<b>562,292</b>	<b>24,750</b>

\* \$1.1M to be appropriated 5/4/21

\*\*\$379k appropriated 4/10/21

Orange County Health Department  
 Third Quarter Financial Report  
 FY 2020-2021  
 Grants Fund

TOTAL HEALTH	Q3	YTD ACTUAL	ANNUAL BUDGET	ANNUAL BUDGET
<b>Revenue</b>				
United Way -				
FSA Grant		0		100.00%
<b>Revenue Total</b>		<b>0</b>		<b>100.00%</b>

TOTAL HEALTH	Q3	YTD ACTUAL	ANNUAL BUDGET	% OF ANNUAL BUDGET
<b>Expenditures</b>				
Salaries	10,202	5,983	2,978	200.91%
Benefits	5,127	8,569	5,929	144.53%
Training	0	640	1,501	42.64%
Mileage	0	0	10,712	0.00%
Contracted Srv	0	0	27,568	0.00%
Community Proj	61	61	7,335	0.83%
IT Equipment	0	0	2,150	0.00%
<b>Expenditures Total</b>	<b>15,390</b>	<b>15,252</b>	<b>58,173</b>	<b>26.22%</b>