

DEPARTMENT OF PUBLIC HEALTH

FY 2018-19 4TH QUARTER FINANCIAL REPORT

December 3, 2019

Summary

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- DPH is projected to end the year with net \$96.5 million General Fund surplus

| Fourth Quarter | Revenue | | | Expenditure | | | Total |
|------------------------------|------------|------------|-----------|-------------|------------|-----------|-----------|
| | Revised | Current | Surplus/ | Revised | Current | Surplus/ | Surplus/ |
| | Budget | Projection | (Deficit) | Budget | Projection | (Deficit) | (Deficit) |
| HGH - Zuckerberg SF General | \$ 941.0 | \$ 1,032.4 | \$ 91.5 | \$ 1,131.0 | \$ 1,146.8 | \$ (15.7) | \$ 75.7 |
| HLH- Laguna Honda Hospital | \$ 179.3 | \$ 189.1 | \$ 9.8 | \$ 270.7 | \$ 271.6 | \$ (0.9) | \$ 8.9 |
| HPC - Primary Care | \$ 30.6 | \$ 26.5 | \$ (4.2) | \$ 94.0 | \$ 94.2 | \$ (0.2) | \$ (4.4) |
| HBH - Behavioral Health | \$ 221.2 | \$ 217.0 | \$ (4.2) | \$ 332.2 | \$ 317.8 | \$ 14.5 | \$ 10.3 |
| HJH - Jail Health | \$ 0.4 | \$ 0.4 | \$ (0.0) | \$ 35.2 | \$ 34.1 | \$ 1.1 | \$ 1.1 |
| HHH - Home Health | \$ 2.3 | \$ 3.4 | \$ 1.2 | \$ 9.0 | \$ 9.0 | \$ (0.0) | \$ 1.1 |
| HNS - Health Network | \$ 193.8 | \$ 185.4 | \$ (8.4) | \$ 233.1 | \$ 232.6 | \$ 0.5 | \$ (7.9) |
| HPH - Public Health Division | \$ 26.6 | \$ 24.5 | \$ (2.1) | \$ 76.7 | \$ 72.5 | \$ 4.2 | \$ 2.1 |
| HAD - Central Administration | \$ 36.8 | \$ 41.8 | \$ 5.0 | \$ 128.4 | \$ 123.8 | \$ 4.6 | \$ 9.6 |
| Total | \$ 1,631.9 | \$ 1,720.5 | \$ 88.6 | \$ 2,310.2 | \$ 2,302.3 | \$ 7.9 | \$ 96.5 |

Summary

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- Comparison to 3rd Quarter, Including Year-End Adjustments

| Description | Additions/ (Subtractions) From Balance |
|---|--|
| 4 th Quarter Balance | \$96.5 |
| Manual Appropriation Carryforwards Included in Year End Balance | \$26.0 |
| Reserve Deposits | (\$40.0) |
| Balance Adjusted for Comparison to 3 rd Quarter | \$82.5 |
| | |
| 3 rd Quarter Report Balance | \$72.7 |
| | |
| 4 th Quarter Favorable/(Unfavorable) vs. 3 rd Quarter | \$9.8 |

4th Quarter Financial Report

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- ZSFG: \$75.7 million surplus:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|----------------------------|--|
| Net Patient Revenues | \$87.4 |
| Other Revenues | \$14.8 |
| Personnel Expenditures | (\$8.2) |
| Non-Personnel Expenditures | (\$5.7) |
| Materials and Supplies | (\$5.1) |

4th Quarter Financial Report

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- Laguna Honda: \$8.9 million surplus:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|------------------------------|--|
| Net Patient Service Revenues | \$9.8 |
| Salary and Fringe Benefits | (\$0.9) |

- Primary Care: \$4.4 million deficit:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|-----------------------------------|--|
| Capitation Revenues | (\$3.9) |
| Medi-Cal Fee For Service Revenues | (\$2.0) |

4th Quarter Financial Report

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- Behavioral Health: \$10.3 million surplus:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|--|--|
| Short Doyle Medi-Cal | (\$9.0) |
| Other Revenues | \$2.9 |
| 2011 Realignment | \$2.0 |
| Non-Personnel Services (Prior-Year Adjustment) | \$9.9 |
| Salary and Fringe Benefits | \$2. |

4th Quarter Financial Report

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- Jail Health Services: \$1.1 million surplus:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|--|--|
| Personnel Expenditures and Services of Other Departments | \$1.1 |

- Health at Home Division: \$1.1 million surplus:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|------------------------------|--|
| Net Patient Service Revenues | \$1.1 |

4th Quarter Financial Report

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- Health Network Services: \$7.9 million deficit:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|---------------------------------|--|
| City Option Funds Disbursements | (\$7.9) |

- Public Health Division: \$2.1 million surplus:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|----------------------------|--|
| Salary and Fringe Benefits | \$2.1 |

2nd Quarter Financial Report

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- Public Health Administration: \$9.6 million surplus:

| Major Variances | 18-19 GF Favorable / (Unfavorable) |
|------------------------------------|--|
| Medi-Cal Administrative Activities | \$4.6 |
| Salary and Fringe Benefits | \$4.4 |
| Non-personnel costs | \$1.6 |
| Materials and Supplies | (\$1.9) |

Other Comments

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- DPH projected balance is assumed in the adopted budget for FY 2019-21 and applied to offset 5-Year Financial Plan projected deficit.
- Total expenditures are projected to end the year very close to budget in certain categories, particularly salaries and materials and supplies. Additional measures in place to prevent spending above appropriation.
- Section 12.6 of the administrative provisions of the Annual Appropriation Ordinance management reserve
 - ▣ Starting balance \$80.9 million.
 - ▣ \$40 million added to account for revenues budgeted in FY 19-20 but received in FY 18-19.
 - ▣ Year end balance \$120.9 million.