



Gavin Newsom,
Mayor

Gregg Sass,
Chief Financial Officer

MEMORANDUM

November 14, 2006

TO: President Lee Ann Monfredini
and Honorable Members of the Health Commission

THROUGH: Mitchell Katz, M.D.
Director, Department of Public Health

FROM: Gregg Sass
Chief Financial Officer

RE: Revenue and Expenditure Report – 1st Quarter FY 2006-07

This report presents the first quarter financial projections of revenues and expenditures for the Department of Public Health for fiscal year 2006-07. These projections are based on revenue collected and billed, and expenses incurred for the first three months of the fiscal year ending September 30, 2006. Projections include a revenue surplus of \$9.593 million and expenditure deficit of \$8.152 million and the Department is projecting a small overall favorable surplus of \$1.441 million. As this is the first quarter of the fiscal year, we are conservative in our revenue projections.

The following table summarizes projected financial results for the year:

Projected FY 2006-07 Year-End Surplus/Deficit

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
SFGH	\$ 608,286,000	\$ 615,886,000	\$ 7,600,000	\$ 608,286,000	\$ 615,884,000	\$ (7,598,000)	\$ 2,000
Laguna Honda	183,365,000	187,405,000	4,040,000	183,365,000	187,405,000	(4,040,000)	-
Primary Care	52,502,000	52,055,000	(447,000)	52,502,000	52,417,000	85,000	(362,000)
Health at Home	10,454,000	10,454,000	-	10,454,000	8,679,000	1,775,000	1,775,000
Jail Health	24,881,000	24,881,000	-	24,881,000	25,255,000	(374,000)	(374,000)
Public Health	112,596,000	110,996,000	(1,600,000)	112,596,000	111,796,000	800,000	(800,000)
Mental Health	215,677,000	215,677,000	-	215,677,000	214,477,000	1,200,000	1,200,000
Substance Abuse	72,093,000	72,093,000	-	72,093,000	72,093,000	-	-
TOTAL DPH	\$ 1,279,854,000	\$ 1,289,447,000	\$ 9,593,000	\$ 1,279,854,000	\$ 1,288,006,000	\$ (8,152,000)	\$ 1,441,000

The Revised Budget in the table above includes: Annual Appropriation Ordinance for DPH, carry forwards from prior year, Inter Governmental Transfer (IGT), Transfer In and Project Related expenses.

San Francisco General Hospital: Year-end projections show a surplus of \$2,000.

Revenues are conservatively projected to be \$7,600,000 over budget associated with the high patient volume in the first quarter of the year. The average daily census at SFGH exceeds the budgeted census by 5%.

Expenditures are projected to be over budget by \$7,598,000 due to unfavorable variances in Personal Services & Fringe Benefits. The labor shortages at SFGH combined with a high patient census requires the use of as-needed staff and overtime.

We anticipate that we will need to seek a revenue supplemental appropriation to fund the additional personnel costs.

Laguna Honda Hospital: LHH is projected to end the year on budget with overspending covered by surplus revenues.

Revenues are projected to be \$4,040,000 more than budget due to a \$10.88 increase in the Medical base per diem rates published last month. The base per diem increased from \$299.80 to \$310.68 effective August 1. The increased revenue from the base per diem will be partially offset by a reduction in supplemental payments (DP/NF) that are comprised of a federal match of excess cost at LHH. For each dollar of increase in the base per diem we will lose up to \$0.50 in DP/NF federal matching payments. The revenue increase is a conservative estimate of the net effect of the increase and the offsetting reduction.

Expenditures are projected to be (\$4,040,000) more than budget due to unfavorable variances in Salaries and Fringe Benefits. Staffing increases were necessary in response to a licensure survey by the State Department of Health Services. That survey continued through August, which contributed to high spending in the first quarter. The Hospital is implementing cost reduction initiatives including closure of a nursing unit and reductions in nursing spending on units that are overstaffed in relation to budget. We hope to reduce total overspending to an amount less than \$4,000,000.

We anticipate that we will need to seek a revenue supplemental appropriation to fund the additional personnel costs.

Primary Care: Year-end projections show a deficit of \$362,000.

Medicare and other patient revenues are projected under budget by \$447,000. The lower than budgeted revenues are offset by a projected surplus in Salaries and Fringe Benefits totaling \$85,000.

Health at Home: Year-end projections show a surplus of \$1,775,000 comprised of favorable variances in salaries and benefits. There are a high number of vacant positions in this division.

Jail Health Services: Year-end projections show a deficit of \$374,000 comprised of unfavorable variances in Salaries and Fringe Benefits.

Public Health: Year-end projections show a deficit of \$800,000.

Revenues are less than budget by \$1,600,000. CCS revenues are projected to be less than budget by \$800,000. TCM revenues are \$800,000 less than budgeted.

Expenditures are \$800,000 less than budgeted with favorable variances in Salaries and Fringe Benefits.

Mental Health: Year-end projections show a surplus of \$1,200,000 due to favorable variances in salaries and benefits.

Substance Abuse: Year-end projections show the division to be at budget.

Conclusion: With only three months of the fiscal year on which to base projections, and nine months remaining, it is difficult to project our year-end position with precision, however favorable revenue variances at SFGH and LHH provide a funding source for a supplemental appropriation to fund overspending at the hospitals.

Department of Public Health
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: Sept 30, 2006
 (In Thousands of Dollars)

YEAR TO DATE					ANNUAL					
Projection	Budget	Fav/(Unfav)		% Var	Projection	Budget	Fav/(Unfav)		% Var	
		Variance					Variance			
NET PATIENT SERVICE REVENUE:					NET PATIENT SERVICE REVENUE:					
1	54,770	57,063	(2,293)	-4%	Medi-Cal Revenue	226,500	226,609	(109)	0%	
2	18,225	18,218	7	0%	Medicare Revenue	72,075	72,333	(258)	0%	
3	36,852	20,549	16,303	79%	Other Patient Revenue	117,809	79,108	38,701	49%	
4	(20,915)	(8,729)	(12,186)	-140%	Provision for Bad debt	(62,046)	(34,904)	(27,142)	-78%	
5	<u>88,932</u>	<u>87,101</u>	<u>1,831</u>	<u>2%</u>	TOTAL NET PATIENT SERVICE REVENUE	354,338	343,146	11,192	3%	
6										
7	OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
8	(761)	3,034	(3,795)	-125%	Short Doyle (Community Mental Health Service)	12,135	12,135	0	n/a	
9	5,077	14,207	(9,129)	-64%	Short Doyle M/Cal	56,825	56,825	0	n/a	
10	1,905	2,027	(122)	-6%	MAA/TCM	7,307	8,107	(800)	-10%	
11	26,343	26,343	0	n/a	Safety Net Care Pool	105,373	105,373	0	n/a	
12	0	0	0	n/a	SB1255 & SB855	0	0	0	n/a	
13	0	0	0	n/a	GME	0	0	0	n/a	
14	8,184	8,184	0	n/a	Capitation/Managed Care Settlement	32,739	32,739	0	n/a	
15	598	3,923	(3,325)	-85%	State Alcohol	15,690	15,690	0	n/a	
16	0	992	(992)	-100%	Proposition 36	3,966	3,966	0	n/a	
17	9,987	40,392	(30,405)	-75%	State Realignment	161,567	161,567	0	n/a	
18	413	683	(269)	-39%	Prop 99 AB75	2,732	2,732	0	n/a	
19	92	2,521	(2,429)	-96%	Other State (CCS and State Mandated Cost)	9,282	10,082	(800)	-8%	
20	5,072	5,930	(859)	-14%	Fees/Cafeteria/Misc (includes lease income)	23,722	23,722	0	n/a	
21	12,775	17,656	(4,881)	-28%	Workorder Recovery	70,620	70,620	0	n/a	
22	5,579	5,754	(175)	-3%	Transfer In and Project Related	23,018	23,018	0	n/a	
23	40,991	40,991	0	n/a	Carryforward	69,129	69,129	0	n/a	
24	<u>116,256</u>	<u>172,635</u>	<u>(56,380)</u>	<u>-33%</u>	TOTAL OTHER OPERATING REVENUE	594,106	595,706	(1,600)	0%	
25										
26	<u>205,188</u>	<u>259,736</u>	<u>(54,548)</u>	<u>-21%</u>	TOTAL OPERATING REVENUE	948,444	938,852	9,592	1%	
27										
28	OPERATING EXPENSES:					OPERATING EXPENSES:				
29	108,315	106,041	(2,275)	-2%	Personnel Services	479,872	470,835	(9,037)	-2%	
30	34,583	34,754	171	0%	Mandatory Fringe Benefits	153,458	154,344	886	1%	
31	173,957	106,963	(66,995)	-63%	Non-personal Services	427,425	427,425	0	n/a	
32	21,980	19,479	(2,501)	-13%	Materials and Supplies	77,907	77,907	0	n/a	
33	2,397	3,148	751	24%	Facilities Maint. & Capital Outlay	12,597	12,597	0	n/a	
34	19,975	13,489	(6,486)	-48%	Services of Other Departments (workorders)	54,373	54,373	0	n/a	
35	8,004	8,000	(4)	0%	Operating Transfer Out	32,000	32,000	0	n/a	
36	5,582	5,579	(3)	0%	Intrafund Transfer	22,314	22,314	0	n/a	
37	7,050	7,050	0	n/a	Projects	28,060	28,060	0	n/a	
38	<u>381,844</u>	<u>304,502</u>	<u>(77,342)</u>	<u>-25%</u>	TOTAL OPERATING EXPENSES	1,288,006	1,279,855	(8,151)	-1%	
39										
40	<u>(176,656)</u>	<u>(44,766)</u>	<u>(131,890)</u>	<u>-295%</u>	OPERATING INCOME/(LOSS)	(339,562)	(341,003)	1,441	0%	
41										
42	NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
43	84,762	84,762	0	n/a	General Fund	341,004	341,004	0	n/a	
44	<u>84,762</u>	<u>84,762</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	341,004	341,004	0	n/a	
45										
46	<u>(91,895)</u>	<u>39,995</u>	<u>(131,890)</u>	<u>n/a</u>	NET INCOME/(LOSS)	1,442	0	1,442	n/a	

San Francisco General Hospital
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: Sept 30, 2006
 (In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
	Projection	Budget	Fav/(Unfav)		Description	Projection	Budget	Fav/(Unfav)	
			Variance	% Var.				Variance	% Var.
					NET PATIENT SERVICE REVENUE:				
1	18,113	21,174	(3,061)	-14.5%	Medi-Cal Revenue	80,981	84,042	(3,061)	-3.6%
2	15,532	16,453	(921)	-5.6%	Medicare Revenue	64,385	65,307	(922)	-1.4%
3	35,803	18,453	17,350	94.0%	Other Patient Revenue	109,359	70,776	38,583	54.5%
4	(20,273)	(8,250)	(12,023)	-145.7%	Provision for Bad Debt	(60,000)	(33,000)	(27,000)	-81.8%
5	<u>49,175</u>	<u>47,830</u>	<u>1,345</u>	<u>2.8%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>194,725</u>	<u>187,125</u>	<u>7,600</u>	<u>4%</u>
6									
7					OTHER OPERATING REVENUE:				
8	0	0	0	n/a	Short Doyle (Community Health Service)	0	0	0	n/a
9	1,439	1,439	0	n/a	Short Doyle Medi-Cal	5,754	5,754	0	n/a
10	1,000	1,000	0	n/a	MAA/TCM	4,000	4,000	0	n/a
11	26,343	26,343	0	n/a	Safety Net Care Pool	105,373	105,373	0	n/a
12	0	0	0	n/a	SB1255 & SB855	0	0	0	n/a
13	0	0	0	n/a	GME	0	0	0	n/a
14	7,750	7,750	0	n/a	Capitation/Managed Care Settlement	31,001	31,001	0	n/a
15	0	0	0	n/a	State Alcohol	0	0	0	n/a
16	0	0	0	n/a	Proposition 36	0	0	0	n/a
17	14,825	14,825	0	n/a	State Realignment	59,298	59,298	0	n/a
18	280	280	0	n/a	Prop 99 AB75	1,121	1,121	0	n/a
19	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a
20	778	778	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	3,111	3,111	0	n/a
21	4,072	4,072	0	n/a	Workorder Recovery	16,288	16,288	0	n/a
22	5,579	5,579	0	n/a	Transfer In and Project-Related	22,318	22,318	0	n/a
23	9,031	9,031	0	n/a	Carryforward	36,123	36,123	0	n/a
24	<u>71,097</u>	<u>71,097</u>	<u>0</u>	<u>n/a</u>	TOTAL OTHER OPERATING REVENUE	<u>284,387</u>	<u>284,387</u>	<u>0</u>	<u>n/a</u>
25									
26	<u>120,272</u>	<u>118,927</u>	<u>1,345</u>	<u>1.1%</u>	TOTAL OPERATING REVENUE	<u>479,112</u>	<u>471,512</u>	<u>7,600</u>	<u>1.6%</u>
27									
28					OPERATING EXPENSES:				
29	50,537	48,404	(2,133)	-4.4%	Personnel Services	222,901	215,303	(7,598)	-3.5%
30	16,322	16,203	(119)	-0.7%	Mandatory Fringe Benefits	71,992	71,992	0	n/a
31	36,687	36,687	0	n/a	Non-personal Services	146,317	146,317	0	n/a
32	13,724	13,724	0	n/a	Materials and Supplies	54,893	54,893	0	n/a
33	1,671	1,671	0	n/a	Facilities Maint. & Capital Outlay	6,682	6,682	0	n/a
34	8,129	8,129	0	n/a	Services of Other Departments (workorders)	32,933	32,933	0	n/a
35	8,000	8,000	0	n/a	Operating Transfer Out	32,000	32,000	0	n/a
36	5,579	5,579	0	n/a	Intrafund Transfer	22,314	22,314	0	n/a
37	6,498	6,498	0	n/a	Projects	25,852	25,852	0	n/a
38	<u>147,147</u>	<u>144,895</u>	<u>(2,252)</u>	<u>-1.6%</u>	TOTAL OPERATING EXPENSES	<u>615,884</u>	<u>608,286</u>	<u>(7,598)</u>	<u>-1.2%</u>
39									
40	<u>(26,875)</u>	<u>(25,968)</u>	<u>(907)</u>	<u>-3.5%</u>	OPERATING INCOME/(LOSS)	<u>(136,772)</u>	<u>(136,774)</u>	<u>2</u>	<u>0.0%</u>
41									
42					NON-OPERATING REVENUE:				
43	33,705	33,705	0	n/a	General Fund	136,774	136,774	0	n/a
44	<u>33,705</u>	<u>33,705</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>136,774</u>	<u>136,774</u>	<u>0</u>	<u>n/a</u>
45									
46	<u>6,830</u>	<u>7,737</u>	<u>(907)</u>	<u>-11.72%</u>	NET INCOME/(LOSS)	<u>2</u>	<u>0</u>	<u>2</u>	<u>n/a</u>

Laguna Honda Hospital
STATEMENT OF REVENUE AND EXPENSES
Month Ending: Sept 30, 2006
(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
Projection	Budget	Fav/(Unfav) Variance	% Var		Projection	Budget	Fav/(Unfav) Variance	% Var	
				NET PATIENT SERVICE REVENUE:					
1	33,979	30,880	3,099	10.0%	Medi-Cal Revenue	126,559	122,520	4,039	3.3%
2	1,365	1,079	286	26.5%	Medicare Revenue	4,284	4,284	0	n/a
3	35	1,630	(1,595)	-97.9%	Other Patient Revenue	6,466	6,466	0	n/a
4	(247)	(227)	(20)	-8.8%	Provision for Bad debt	(900)	(900)	0	n/a
5	<u>35,131</u>	<u>33,362</u>	<u>1,769</u>	<u>5.3%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>136,409</u>	<u>132,370</u>	<u>4,039</u>	<u>3.1%</u>
6									
7				OTHER OPERATING REVENUE:					
8	0	0	0	Short Doyle (Community Mental Health Service)	0	0	0	n/a	
9	0	0	0	Short Doyle M/Cal	0	0	0	n/a	
10	0	0	0	MAA/TCM	0	0	0	n/a	
11	0	0	0	Safety Net Care Pool	0	0	0	n/a	
12	0	0	0	SB1255 & SB855	0	0	0	n/a	
13	0	0	0	GME	0	0	0	n/a	
14	0	0	0	Capitation/Managed Care Settlement	0	0	0	n/a	
15	0	0	0	State Alcohol	0	0	0	n/a	
16	0	0	0	Proposition 36	0	0	0	n/a	
17	0	0	0	State Realignment	0	0	0	n/a	
18	0	0	0	Prop 99 AB75	0	0	0	n/a	
19	0	0	0	Other State (CCS and State Mandated Cost)	0	0	0	n/a	
20	91	211	(120)	-56.9%	Fees/Cafeteria/Misc (includes lease income)	844	844	0	n/a
21	0	21	(21)	-100.0%	Workorder Recovery	85	85	0	n/a
22	0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a
23	349	349	0	n/a	Carryforward	1,395	1,395	0	n/a
24	<u>440</u>	<u>581</u>	<u>(141)</u>	<u>-24.3%</u>	TOTAL OTHER OPERATING REVENUE	<u>2,323</u>	<u>2,323</u>	<u>0</u>	<u>n/a</u>
25									
26	<u>35,571</u>	<u>33,943</u>	<u>1,628</u>	<u>4.8%</u>	TOTAL OPERATING REVENUE	<u>138,733</u>	<u>134,693</u>	<u>4,039</u>	<u>3.0%</u>
27									
28				OPERATING EXPENSES:					
29	26,685	24,795	(1,890)	-7.6%	Personnel Services	115,168	111,129	(4,039)	-3.6%
30	9,335	9,194	(141)	-1.5%	Mandatory Fringe Benefits	41,206	41,206	0	n/a
31	994	1,319	325	24.6%	Non-personal Services	5,276	5,276	0	n/a
32	3,083	2,985	(98)	-3.3%	Materials and Supplies	11,939	11,939	0	n/a
33	354	1,125	772	68.6%	Facilities Maint. & Capital Outlay	4,501	4,501	0	n/a
34	2,066	2,329	263	11.3%	Services of Other Departments (workorders)	9,314	9,314	0	n/a
35	0	0	0	n/a	Operating Transfer Out	0	0	0	n/a
36	0	0	0	n/a	Intrafund Transfer	0	0	0	n/a
37	0	0	0	n/a	Projects	0	0	0	n/a
38	<u>42,515</u>	<u>41,746</u>	<u>(769)</u>	<u>-1.8%</u>	TOTAL OPERATING EXPENSES	<u>187,405</u>	<u>183,365</u>	<u>(4,039)</u>	<u>-2.2%</u>
39									
40	<u>(6,944)</u>	<u>(7,803)</u>	<u>859</u>	<u>11.0%</u>	OPERATING INCOME/(LOSS)	<u>(48,672)</u>	<u>(48,672)</u>	<u>0</u>	<u>n/a</u>
41									
42				NON-OPERATING REVENUE:					
43	12,168	12,168	0	n/a	General Fund	48,672	48,672	0	n/a
44	<u>12,168</u>	<u>12,168</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>48,672</u>	<u>48,672</u>	<u>0</u>	<u>n/a</u>
45									
46	<u>5,224</u>	<u>4,365</u>	<u>859</u>		NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	

PRIMARY CARE CLINICS
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: Sept 30, 2006
 (In Thousand of Dollars)

YEAR-TO-DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:									
1	1,424	2,489	(1,065)	-42.8%	Medi-Cal Revenue	8,878	9,965	(1,087)	-10.9%
2	891	224	667	297.8%	Medicare Revenue	1,561	897	664	74.0%
3	473	351	122	34.8%	Other Patient Revenue	1,526	1,408	118	8.4%
4	(395)	(252)	(143)	-56.7%	Provision for Bad Debt	(1,146)	(1,004)	(142)	-14.1%
5	<u>2,393</u>	<u>2,812</u>	<u>(419)</u>	<u>-14.9%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>10,819</u>	<u>11,266</u>	<u>(447)</u>	<u>-4.0%</u>
OTHER OPERATING REVENUE:									
8	0	0	-	n/a	Short Doyle (Community Health Service)	0	0	-	n/a
9	0	0	-	n/a	Short Doyle Medi-Cal	0	0	-	n/a
10	-	-	-	n/a	MAA/TCM	-	-	-	n/a
11	0	0	-	n/a	Safety Net Care Pool	0	0	-	n/a
12	0	0	-	n/a	SB1255 & SB855	0	0	-	n/a
13	0	0	-	n/a	GME	0	0	-	n/a
14	434	434	-	n/a	Capitation/Managed Care Settlement	1,738	1,738	-	n/a
15	0	0	-	n/a	State Alcohol	0	0	-	n/a
16	0	0	-	n/a	Proposition 36	0	0	-	n/a
17	0	0	-	n/a	State Realignment	0	0	-	n/a
18	0	0	-	n/a	Prop 99 AB75	0	0	-	n/a
19	0	0	-	n/a	Other State (CCS and State Mandated Cost)	0	0	-	n/a
20	261	261	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	1,044	1,044	-	n/a
21	1,178	1,178	-	n/a	Workorder Recovery	4,708	4,708	-	n/a
22	-	-	-	n/a	Transfer In and Project-Related	0	-	-	n/a
23	-	-	-	n/a	Carryforward	-	-	-	n/a
24	<u>1,873</u>	<u>1,873</u>	<u>-</u>	<u>n/a</u>	TOTAL OTHER OPERATING REVENUE	<u>7,490</u>	<u>7,490</u>	<u>-</u>	<u>n/a</u>
26	<u>4,266</u>	<u>4,685</u>	<u>(419)</u>	<u>-8.9%</u>	TOTAL OPERATING REVENUE	<u>18,309</u>	<u>18,756</u>	<u>(447)</u>	<u>-2.4%</u>
OPERATING EXPENSES:									
29	7,315	7,364	49	0.7%	Personnel Services	33,113	33,180	67	0.2%
30	2,149	2,073	(76)	-3.7%	Mandatory Fringe Benefits	9,324	9,342	18	0.2%
31	840	840	-	n/a	Non-personal Services	3,363	3,363	-	n/a
32	396	396	-	n/a	Materials and Supplies	1,582	1,582	-	n/a
33	81	81	-	n/a	Facilities Maint. & Capital Outlay	330	330	-	n/a
34	624	624	-	n/a	Services of Other Departments (workorders)	2,497	2,497	-	n/a
35	-	-	-	n/a	Operating Transfer Out	-	-	-	n/a
36	-	-	-	n/a	Intrafund Transfer	-	-	-	n/a
37	552	552	-	n/a	Projects	2,208	2,208	-	n/a
38	<u>11,957</u>	<u>11,930</u>	<u>(27)</u>	<u>-0.2%</u>	TOTAL OPERATING EXPENSES	<u>52,417</u>	<u>52,502</u>	<u>85</u>	<u>0.2%</u>
40	<u>(7,691)</u>	<u>(7,245)</u>	<u>(446)</u>	<u>-6.2%</u>	OPERATING INCOME/(LOSS)	<u>(34,108)</u>	<u>(33,746)</u>	<u>(362)</u>	<u>-1.1%</u>
NON-OPERATING REVENUE:									
43	8,436	8,436	-	n/a	General Fund	33,746	33,746	-	n/a
44	<u>8,436</u>	<u>8,436</u>	<u>-</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>33,746</u>	<u>33,746</u>	<u>-</u>	<u>n/a</u>
46	<u>745</u>	<u>1,191</u>	<u>(446)</u>	<u>-37.4%</u>	NET INCOME/(LOSS)	<u>(362)</u>	<u>-</u>	<u>(362)</u>	<u>n/a</u>

HEALTH AT HOME
STATEMENT OF REVENUE AND EXPENSES
Month Ending: Sept 30, 2006
(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:									
1	100	99	1	1.0%	Medi-Cal Revenue	397	397	0	n/a
2	302	299	3	1.0%	Medicare Revenue	1,194	1,194	0	n/a
3	8	8	0	n/a	Other Patient Revenue	30	30	0	n/a
4	0	0	0	n/a	Provision for Bad Debt	0	0	0	n/a
5	<u>410</u>	<u>406</u>	<u>4</u>	<u>1.0%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>1,621</u>	<u>1,621</u>	<u>0</u>	<u>n/a</u>
OTHER OPERATING REVENUE:									
8	0	0	0	n/a	Short Doyle (Community Health Service)	0	0	0	n/a
9	0	0	0	n/a	Short Doyle Medi-Cal	0	0	0	n/a
10	405	405	0	n/a	MAA/TCM	1,620	1,620	0	n/a
11	0	0	0	n/a	Safety Net Care Pool	0	0	0	n/a
12	0	0	0	n/a	SB1255 & SB855	0	0	0	n/a
13	0	0	0	n/a	GME	0	0	0	n/a
14	0	0	0	n/a	Capitation/Managed Care Settlement	0	0	0	n/a
15	0	0	0	n/a	State Alcohol	0	0	0	n/a
16	0	0	0	n/a	Proposition 36	0	0	0	n/a
17	0	0	0	n/a	State Realignment	0	0	0	n/a
18	0	0	0	n/a	Prop 99 AB75	0	0	0	n/a
19	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a
20	0	0	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	0	0	0	n/a
21	111	111	0	n/a	Workorder Recovery	444	444	0	n/a
22	0	0	0	n/a	Transfer In and Project-Related	0	0	0	n/a
23	0	0	0	n/a	Carryforward	0	0	0	n/a
24	<u>516</u>	<u>516</u>	<u>0</u>	<u>n/a</u>	TOTAL OTHER OPERATING REVENUE	<u>2,064</u>	<u>2,064</u>	<u>0</u>	<u>n/a</u>
26	<u>926</u>	<u>922</u>	<u>4</u>	<u>0.4%</u>	TOTAL OPERATING REVENUE	<u>3,685</u>	<u>3,685</u>	<u>0</u>	<u>n/a</u>
OPERATING EXPENSES:									
29	1,435	1,700	265	15.6%	Personnel Services	6,189	7,536	1,347	17.9%
30	456	541	85	15.7%	Mandatory Fringe Benefits	1,969	2,397	428	17.9%
31	72	72	0	n/a	Non-personal Services	290	290	0	n/a
32	50	50	0	n/a	Materials and Supplies	198	198	0	n/a
33	0	0	0	n/a	Facilities Maint. & Capital Outlay	0	0	0	n/a
34	8	8	0	n/a	Services of Other Departments (workorders)	33	33	0	n/a
35	0	0	0	n/a	Operating Transfer Out	0	0	0	n/a
36	0	0	0	n/a	Intrafund Transfer	0	0	0	n/a
37	0	0	0	n/a	Projects	0	0	0	n/a
38	<u>2,021</u>	<u>2,370</u>	<u>349</u>	<u>14.7%</u>	TOTAL OPERATING EXPENSES	<u>8,679</u>	<u>10,454</u>	<u>1,775</u>	<u>17.0%</u>
40	<u>(1,095)</u>	<u>(1,448)</u>	<u>353</u>	<u>24.4%</u>	OPERATING INCOME/(LOSS)	<u>(4,994)</u>	<u>(6,769)</u>	<u>1,775</u>	<u>26.2%</u>
NON-OPERATING REVENUE:									
43	1,692	1,692	0	n/a	General Fund	6,769	6,769	0	n/a
44	<u>1,692</u>	<u>1,692</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>6,769</u>	<u>6,769</u>	<u>0</u>	<u>n/a</u>
46	<u>597</u>	<u>244</u>	<u>353</u>	<u>145.1%</u>	NET INCOME/(LOSS)	<u>1,775</u>	<u>0</u>	<u>1,775</u>	<u>n/a</u>

JAIL HEALTH SERVICES
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: Sept 30, 2006
 (In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL					
Projection	Budget	Fav/(Unfav)		% Var	Description	Projection	Budget	Fav/(Unfav)		% Var
		Variance						Variance		
					Medi-Cal Revenue					
1	-	-	-	n/a	Medi-Cal Revenue	-	-	-	-	n/a
2	-	-	-	n/a	Medicare Revenue	-	-	-	-	n/a
3	-	-	-	n/a	Other Patient Revenue	-	-	-	-	n/a
4	-	-	-	n/a	Provision for Bad Debt	-	-	-	-	n/a
5	-	-	-	n/a	TOTAL NET PATIENT SERVICE REVENUE	-	-	-	-	n/a
6										
7					OTHER OPERATING REVENUE:					
8	-	-	-	n/a	Short Doyle (Community Health Service)	-	-	-	-	n/a
9	-	-	-	n/a	Short Doyle Medi-Cal	-	-	-	-	n/a
10	-	-	-	n/a	MAA/TCM	-	-	-	-	n/a
11	-	-	-	n/a	Safety Net Care Pool	-	-	-	-	n/a
12	-	-	-	n/a	SB1255 & SB855	-	-	-	-	n/a
13	-	-	-	n/a	GME	-	-	-	-	n/a
14	-	-	-	n/a	Capitation/Managed Care Settlement	-	-	-	-	n/a
15	-	-	-	n/a	State Alcohol	-	-	-	-	n/a
16	-	-	-	n/a	Proposition 36	-	-	-	-	n/a
17	-	-	-	n/a	State Realignment	-	-	-	-	n/a
18	-	-	-	n/a	Prop 99 AB75	-	-	-	-	n/a
19	-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	-	n/a
20	234	234	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	938	938	-	-	n/a
21	5,899	5,899	-	n/a	Workorder Recovery	23,595	23,595	-	-	n/a
22	-	-	-	n/a	Transfer In and Project-Related	-	-	-	-	n/a
23	-	-	-	n/a	Carryforward	-	-	-	-	n/a
24	6,133	6,133	-	n/a	TOTAL OTHER OPERATING REVENUE	24,533	24,533	-	-	n/a
25										
26	6,133	6,133	0	n/a	TOTAL OPERATING REVENUE	24,533	24,533	0	0	
27										
28					OPERATING EXPENSES:					
29	3,364	3,165	(199)	-6.3%	Personnel Services	14,396	14,022	(374)	-2.7%	
30	956	900	(56)	-6.3%	Mandatory Fringe Benefits	3,986	3,986	-	n/a	
31	1,016	1,016	-	n/a	Non-personal Services	4,065	4,065	-	n/a	
32	581	581	-	n/a	Materials and Supplies	2,324	2,324	-	n/a	
33	15	15	-	n/a	Facilities Maint. & Capital Outlay	59	59	-	n/a	
34	106	106	-	n/a	Services of Other Departments (workorders)	425	425	-	n/a	
35	-	-	-	n/a	Operating Transfer Out	-	-	-	n/a	
36	-	-	-	n/a	Intrafund Transfer	-	-	-	n/a	
37	-	-	-	n/a	Projects	-	-	-	n/a	
38	6,038	5,783	(255)	-4.4%	TOTAL OPERATING EXPENSES	25,255	24,881	(374)	-1.5%	
39										
40	95	350	(255)	-72.9%	OPERATING INCOME/(LOSS)	(722)	(348)	(374)	-107.5%	
41										
42					NON-OPERATING REVENUE:					
43	87	87	0	n/a	General Fund	348	348	0	n/a	
44	87	87	0	n/a	TOTAL NON-OPERATING REVENUE	348	348	0	n/a	
45										
46	182	437	(255)	-58.4%	NET INCOME/(LOSS)	(374)	0	(374)	n/a	

Department of Public Health - Public Health Division

STATEMENT OF REVENUE AND EXPENSES

Month Ending: Sept 30, 2006

(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
Projection	Budget	Fav/(Unfav) Variance	% Var		Projection	Budget	Fav/(Unfav) Variance	% Var	
NET PATIENT SERVICE REVENUE:					NET PATIENT SERVICE REVENUE:				
1	138	285	(147)	-51.60%	Medi-Cal Revenue	1,139	1,139	0	n/a
2	30	0	30	11836.40%	Medicare Revenue	1	1	0	n/a
3	447	16	431	2652.82%	Other Patient Revenue	65	65	0	n/a
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a
5	<u>615</u>	<u>301</u>	<u>314</u>	<u>104.18%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>1,205</u>	<u>1,205</u>	<u>0</u>	<u>n/a</u>
6									
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
8	0	0	0	n/a	Short Doyle (Community Mental Health Service)	0	0	0	n/a
9	0	0	0	n/a	Short Doyle M/Cal	0	0	0	n/a
10	500	622	(122)	-19.60%	MAA/TCM	1,687	2,487	(800)	-32.16%
11	0	0	0	n/a	S N C P	0	0	0	n/a
12	0	0	0	n/a	SB1255 & SB855	0	0	0	n/a
13	0	0	0	n/a	GME	0	0	0	n/a
14	0	0	0	n/a	Capitation/Managed Care Settlement	0	0	0	n/a
15	0	0	0	n/a	State Alcohol	0	0	0	n/a
16	0	0	0	n/a	Proposition 36	0	0	0	n/a
17	36	10,077	(10,041)	-99.64%	State Realignment	40,307	40,307	0	n/a
18	133	403	(269)	-66.86%	Prop 99 AB75	1,611	1,611	0	n/a
19	92	1,571	(1,479)	-94.14%	Other State (CCS and State Mandated Cost)	5,482	6,282	(800)	-12.73%
20	2,903	3,931	(1,028)	-26.14%	Fees/Cafeteria/Misc (includes lease income)	15,724	15,724	0	n/a
21	133	1,091	(958)	-87.77%	Workorder Recovery	4,364	4,364	0	n/a
22	0	175	(175)	-100.00%	Transfer In and Project Related	700	700	0	n/a
23	6,043	6,043	0	n/a	Carryforward	6,043	6,043	0	n/a
24	<u>9,841</u>	<u>23,912</u>	<u>(14,071)</u>	<u>-58.84%</u>	TOTAL OTHER OPERATING REVENUE	<u>75,919</u>	<u>77,519</u>	<u>(1,600)</u>	<u>-2.06%</u>
25									
26	<u>10,456</u>	<u>24,213</u>	<u>(13,757)</u>	<u>-56.82%</u>	TOTAL OPERATING REVENUE	<u>77,123</u>	<u>78,723</u>	<u>(1,600)</u>	<u>-2.03%</u>
27									
OPERATING EXPENSES:					OPERATING EXPENSES:				
29	9,155	9,823	668	6.80%	Personnel Services	42,129	42,729	600	1.40%
30	2,525	2,734	209	7.63%	Mandatory Fringe Benefits	11,692	11,892	200	1.68%
31	23,833	12,191	(11,642)	-95.49%	Non-personal Services	48,766	48,766	0	n/a
32	1,154	758	(396)	-52.21%	Materials and Supplies	3,033	3,033	0	n/a
33	24	168	144	85.55%	Facilities Maint. & Capital Outlay	673	673	0	n/a
34	5,436	1,376	(4,061)	-295.17%	Services of Other Departments (workorders)	5,503	5,503	0	n/a
35	4	0	(4)	n/a	Operating Transfer Out	0	0	0	n/a
36	3	0	(3)	n/a	Intrafund Transfer	0	0	0	n/a
37	0	0	0	n/a	Projects	0	0	0	n/a
38	<u>42,136</u>	<u>27,050</u>	<u>(15,085)</u>	<u>-55.77%</u>	TOTAL OPERATING EXPENSES	<u>111,796</u>	<u>112,596</u>	<u>800</u>	<u>0.71%</u>
39									
40	<u>(31,680)</u>	<u>(2,838)</u>	<u>(28,842)</u>	<u>1016.46%</u>	OPERATING INCOME/(LOSS)	<u>(34,673)</u>	<u>(33,873)</u>	<u>(800)</u>	<u>2.36%</u>
41									
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
43	8,468	8,468	0	n/a	General Fund	33,873	33,873	0	n/a
44	<u>8,468</u>	<u>8,468</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>33,873</u>	<u>33,873</u>	<u>0</u>	<u>n/a</u>
45									
46	<u>(23,211)</u>	<u>5,631</u>	<u>(28,842)</u>	<u>-512.22%</u>	NET INCOME/(LOSS)	<u>(800)</u>	<u>0</u>	<u>(800)</u>	<u>n/a</u>

Department of Public Health - Mental Health Division

STATEMENT OF REVENUE AND EXPENSES

Month Ending: Sept 30, 2006

(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var	Projection	Budget	Fav/(Unfav)		% Var
		Variance					Variance		
NET PATIENT SERVICE REVENUE:					NET PATIENT SERVICE REVENUE:				
1,016	2,137	(1,120)		-52.44%	8,546	8,546	0		n/a
105	163	(58)		-35.40%	650	650	0		n/a
86	91	(5)		-5.12%	363	363	0		n/a
0	0	0		n/a	0	0	0		n/a
<u>1,207</u>	<u>2,390</u>	<u>(1,183)</u>		<u>-49.48%</u>	<u>9,559</u>	<u>9,559</u>	<u>0</u>		<u>n/a</u>
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
(761)	3,034	(3,795)		-125.08%	12,135	12,135	0		n/a
3,638	11,851	(8,212)		-69.30%	47,403	47,403	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
(4,874)	15,491	(20,365)		-131.47%	61,962	61,962	0		n/a
0	0	0		n/a	0	0	0		n/a
0	950	(950)		-100.00%	3,800	3,800	0		n/a
742	427	315		73.63%	1,709	1,709	0		n/a
1,102	3,780	(2,678)		-70.85%	15,119	15,119	0		n/a
0	0	0		n/a	0	0	0		n/a
18,073	18,073	0		n/a	18,073	18,073	0		n/a
<u>17,920</u>	<u>53,605</u>	<u>(35,685)</u>		<u>-66.57%</u>	<u>160,201</u>	<u>160,201</u>	<u>0</u>		<u>n/a</u>
<u>19,127</u>	<u>55,995</u>	<u>(36,868)</u>		<u>-65.84%</u>	<u>169,761</u>	<u>169,761</u>	<u>0</u>		<u>n/a</u>
OPERATING EXPENSES:					OPERATING EXPENSES:				
9,178	10,139	960		9.47%	43,143	44,103	960		2.18%
2,663	2,928	264		9.03%	12,495	12,735	240		1.88%
73,792	38,091	(35,701)		-93.73%	152,363	152,363	0		n/a
2,957	963	(1,993)		-206.90%	3,854	3,854	0		n/a
252	88	(164)		-186.27%	352	352	0		n/a
2,218	568	(1,650)		-290.62%	2,271	2,271	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
<u>91,059</u>	<u>52,776</u>	<u>(38,283)</u>		<u>-72.54%</u>	<u>214,477</u>	<u>215,677</u>	<u>1,200</u>		<u>0.56%</u>
<u>(71,932)</u>	<u>3,219</u>	<u>(75,151)</u>		<u>-2334.45%</u>	<u>(44,717)</u>	<u>(45,917)</u>	<u>1,200</u>		<u>-2.61%</u>
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
11,479	11,479	0		n/a	45,917	45,917	0		n/a
<u>11,479</u>	<u>11,479</u>	<u>0</u>		<u>n/a</u>	<u>45,917</u>	<u>45,917</u>	<u>0</u>		<u>n/a</u>
<u>(60,453)</u>	<u>14,698</u>	<u>(75,151)</u>		<u>-511.29%</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>		<u>#####</u>

Department of Public Health - Substance Abuse Division

STATEMENT OF REVENUE AND EXPENSES FYE 9/30/03

Month Ending: Sept 30, 2006

(In Thousands of Dollars)

YEAR TO DATE					ANNUAL					
Projection	Budget	Fav/(Unfav)		% Var	Description	Projection	Budget	Fav/(Unfav)		% Var
		Variance						Variance		
NET PATIENT SERVICE REVENUE:										
1	0	0	0	n/a	Medi-Cal Revenue	0	0	0	n/a	1
2	0	0	0	n/a	Medicare Revenue	0	0	0	n/a	2
3	0	0	0	n/a	Other Patient Revenue	0	0	0	n/a	3
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a	4
5	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	5
6										6
7	OTHER OPERATING REVENUE:									
8	0	0	0	n/a	Short Doyle (Community Mental Health Service)	0	0	0	n/a	8
9	0	917	(917)	-100.00%	Short Doyle M/Cal	3,668	3,668	0	n/a	9
10	0	0	0	n/a	MAA/TCM	0	0	0	n/a	10
11	0	0	0	n/a	S N C P	0	0	0	n/a	11
12	0	0	0	n/a	SB1255 & SB855	0	0	0	n/a	12
13	0	0	0	n/a	GME	0	0	0	n/a	13
14	0	0	0	n/a	Capitation/Managed Care Settlement	0	0	0	n/a	14
15	598	3,923	(3,325)	-84.75%	State Alcohol	15,690	15,690	0	n/a	15
16	0	992	(992)	-100.00%	Proposition 36	3,966	3,966	0	n/a	16
17	0	0	0	n/a	State Realignment	0	0	0	n/a	17
18	0	0	0	n/a	Prop 99 AB75	0	0	0	n/a	18
19	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a	19
20	63	88	(25)	-28.77%	Fees/Cafeteria/Misc (includes lease income)	352	352	0	n/a	20
21	280	1,504	(1,224)	-81.38%	Workorder Recovery	6,017	6,017	0	n/a	21
22	0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a	22
23	7,495	7,495	0	n/a	Carryforward	7,495	7,495	0	n/a	23
24	<u>8,436</u>	<u>14,918</u>	<u>(6,483)</u>	<u>-43.45%</u>	TOTAL OTHER OPERATING REVENUE	<u>37,188</u>	<u>37,188</u>	<u>0</u>	<u>n/a</u>	24
25										25
26	<u>8,436</u>	<u>14,918</u>	<u>(6,483)</u>	<u>-43.45%</u>	TOTAL OPERATING REVENUE	<u>37,188</u>	<u>37,188</u>	<u>0</u>	<u>n/a</u>	26
27										27
28	OPERATING EXPENSES:									
29	646	651	5	0.77%	Personnel Services	2,833	2,833	0	n/a	29
30	176	182	6	3.40%	Mandatory Fringe Benefits	794	794	0	n/a	30
31	36,723	16,746	(19,977)	-119.29%	Non-personal Services	66,985	66,985	0	n/a	31
32	35	21	(14)	-67.31%	Materials and Supplies	84	84	0	n/a	32
33	0	0	0	n/a	Facilities Maint. & Capital Outlay	0	0	0	n/a	33
34	1,388	349	(1,039)	-297.46%	Services of Other Departments (workorders)	1,397	1,397	0	n/a	34
35	0	0	0	n/a	Operating Transfer Out	0	0	0	n/a	35
36	0	0	0	n/a	Intrafund Transfer	0	0	0	n/a	36
37	0	0	0	n/a	Projects	0	0	0	n/a	37
38	<u>38,969</u>	<u>17,950</u>	<u>(21,019)</u>	<u>-117.09%</u>	TOTAL OPERATING EXPENSES	<u>72,093</u>	<u>72,093</u>	<u>0</u>	<u>n/a</u>	38
39										39
40	<u>(30,533)</u>	<u>(3,032)</u>	<u>(27,501)</u>	<u>906.99%</u>	OPERATING INCOME/(LOSS)	<u>(34,905)</u>	<u>(34,905)</u>	<u>0</u>	<u>n/a</u>	40
41										41
42	NON-OPERATING REVENUE:									
43	8,726	8,726	0	n/a	General Fund	34,905	34,905	0	n/a	43
44	<u>8,726</u>	<u>8,726</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>34,905</u>	<u>34,905</u>	<u>0</u>	<u>n/a</u>	44
45										45
46	<u>(21,807)</u>	<u>5,694</u>	<u>(27,501)</u>	<u>-482.97%</u>	NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	46