



Gavin Newsom,
Mayor

Gregg Sass,
Chief Financial Officer

February 7, 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 – 2nd Quarter FY 2005-06

This report presents the second quarter financial projections of revenues and expenditures for the Department of Public Health for fiscal year 2005-06. These projections are based on revenue collected and billed, and expenses incurred for the first six months of the fiscal year ending December 31, 2006. Projections include a revenue surplus of \$14,894,000 and expenditure surplus of \$955,000, (after adjusting for SB855 IGT budgeted transfers), for a net favorable surplus of \$15,849,000.

No appropriation surplus or deficit is projected for San Francisco General (SFGH) and Laguna Honda Hospital (LHH) due to the pending revenue supplemental increasing the operating budgets of SFGH by \$8.755 million and LHH by \$3.9 million that has been included in the revised budget. The following table summarizes financial results for the year:

Projected FY 2005-06 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	\$ 599,309,000	\$ 521,987,000	\$ (77,322,000)	\$ 599,309,000	\$ 517,309,000	\$ 82,000,000	\$ 4,678,000
SB855 Adjustment	(82,000,000)	-	82,000,000	(82,000,000)	-	(82,000,000)	-
SFGH Adjusted	\$ 517,309,000	\$ 521,987,000	\$ 4,678,000	\$ 517,309,000	\$ 517,309,000	\$ -	\$ 4,678,000
Laguna Honda	168,667,000	178,162,000	9,495,000	168,667,000	168,667,000	-	9,495,000
Primary Care	42,533,000	43,254,000	721,000	42,533,000	44,124,000	(1,591,000)	(870,000)
Health at Home	8,547,000	8,547,000	-	8,547,000	8,348,000	199,000	199,000
Jail Health	23,087,000	23,087,000	-	23,087,000	23,004,000	83,000	83,000
Public Health	98,320,000	98,320,000	-	98,320,000	98,147,000	173,000	173,000
Mental Health	195,065,000	195,065,000	-	195,065,000	193,274,000	1,791,000	1,791,000
Substance Abuse	65,382,000	65,382,000	-	65,382,000	65,082,000	300,000	300,000
TOTAL DPH	\$ 1,118,910,000	\$ 1,133,804,000	\$ 14,894,000	\$ 1,118,910,000	\$ 1,117,955,000	\$ 955,000	\$ 15,849,000

The Revised Budget in the table above includes: Annual Appropriation Ordinance for DPH, carry forwards from prior year, Inter Governmental Transfer (IGT) for SB855, Transfer In and Project Related expenses.

San Francisco General Hospital: Year-end projections show a surplus of \$4.678 M after adjusting for SB855 IGT budgeted transfers.

Revenues are projected to be \$13.322 million more than budget due primarily to an increase in expected revenues related to the Medi-Cal waiver restructure. Of that total, \$8.755 million has been included in the revised budget to fund the supplemental appropriation. The remaining \$4.678 million represents the balance and is comprised of:

- \$4,079,000 in additional net patient service revenue that is a result of higher than budgeted volume and improved collections from Medicare and other insured patients. For the first six months of the year, the average daily census at SFGH has been 5% higher than budget.
- \$599,000 in additional revenue associated with the IGT to Health at Home.

Laguna Honda Hospital: Year-end projections show a surplus of \$9,495,000.

Revenues are projected to be \$13.4 more than budget due to a large increase in the Medi-Cal base per diem rates published earlier this year. Of that total, \$3.9 has been included in the revised budget to fund the supplemental appropriation. The remaining \$9.5 million represents the balance.

Primary Care: Year-end projections show a deficit of \$870,000 due to unfavorable variances in Salaries and Fringe Benefits offset by savings in work orders. The net variance represents a structural deficit associated with the cost of staffing urgent care services at Tom Waddell Clinic. This issue is being addressed in our 2006-07 budget.

Health at Home: Year-end projections show a surplus of \$199,000 comprised of favorable variances in salaries and benefits.

Jail Health Services: Year-end projections show a surplus of \$83,000 comprised of favorable variances in salaries and benefits.

Public Health: Year-end projections show a surplus of \$173,000 due to minor differences in salaries and benefits offset by minor increases in work orders.

Mental Health: Year-end projections show a surplus of \$1,791,000 due to favorable variances in salaries and benefits. In the 2004-05 budget, we had eliminated a large number of vacant positions and were not able to meet salary savings targets. This resulted in a negative variance in personnel services and delays in approving positions for that year. The 2005-06 budget included a \$2,500,000 structural adjustment to correct the problem. As a result, we have spending authority to fill vacancies but those vacancies have not been filled as of December 31.

Substance Abuse: Year-end projections show a surplus of \$300,000 due to favorable variances in salaries and benefits.

Conclusion: The Department is projected to return a surplus to the City General Fund primarily as a result of increases in Medi-Cal funding resulting from the Medi-Cal Waiver, and increases

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in Medi-Cal per diem rates at Laguna Honda Hospital. In addition, the continued high occupancy rates at SFGH are contributing increased patient service revenues. This has enabled the Department to fund a revenue supplemental appropriation.

Department of Public Health
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: December 31, 2005
 (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	91,087	98,110	(7,023)	-7%	Medi-Cal Revenue	218,974	209,478	9,496	5%
2	31,840	29,678	2,162	7%	Medicare Revenue	71,144	69,436	1,708	2%
3	52,283	33,677	18,606	55%	Other Patient Revenue	88,525	76,154	12,371	16%
4	(18,787)	(14,624)	(4,163)	-28%	Provision for Bad debt	(44,904)	(34,904)	(10,000)	-29%
5	<u>156,422</u>	<u>146,841</u>	<u>9,582</u>	<u>7%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>333,739</u>	<u>320,164</u>	<u>13,575</u>	<u>4%</u>
6									
7					OTHER OPERATING REVENUE:				
8	479	5,910	(5,431)	-92%	Short Doyle (Community Mental Health Service)	11,820	11,820	0	n/a
9	12,459	23,837	(11,378)	-48%	Short Doyle M/Cal	48,633	48,633	0	n/a
10	2,682	3,414	(732)	-21%	MAA/TCM	7,855	7,855	0	n/a
11	30,155	0	30,155	n/a	Safety Net Care Pool	72,366	7,401	64,965	878%
12	0	60,445	(60,445)	-100%	SB1255 & SB855	0	145,066	(145,066)	-100%
13	0	542	(542)	-100%	GME	0	1,300	(1,300)	-100%
14	11,688	11,688	0	n/a	Capitation/Managed Care Settlement	28,051	28,051	0	n/a
15	5,230	7,845	(2,615)	-33%	State Alcohol	15,690	15,690	0	n/a
16	0	1,997	(1,997)	-100%	Proposition 36	3,995	3,995	0	n/a
17	56,251	75,498	(19,246)	-25%	State Realignment	161,181	161,181	0	n/a
18	1,027	1,668	(641)	-38%	Prop 99 AB75	3,839	3,839	0	n/a
19	168	4,064	(3,896)	-96%	Other State (CCS and State Mandated Cost)	8,127	8,127	0	n/a
20	7,604	10,389	(2,785)	-27%	Fees/Cafeteria/Misc (includes lease income)	22,036	22,036	0	n/a
21	19,980	28,798	(8,818)	-31%	Workorder Recovery	65,259	64,538	721	1%
	7,407	7,757	(350)	-5%	Transfer In and Project Related	18,417	18,417	0	n/a
	41,131	40,697	434	1%	Carryforward	57,465	57,465	0	n/a
24	<u>196,260</u>	<u>284,548</u>	<u>(88,288)</u>	<u>-31%</u>	TOTAL OTHER OPERATING REVENUE	<u>524,735</u>	<u>605,415</u>	<u>(80,680)</u>	<u>-13%</u>
25									
26	<u>352,683</u>	<u>431,388</u>	<u>(78,706)</u>	<u>-18%</u>	TOTAL OPERATING REVENUE	<u>858,474</u>	<u>925,579</u>	<u>(67,105)</u>	<u>-7%</u>
27									
28					OPERATING EXPENSES:				
29	188,876	190,231	1,355	1%	Personnel Services	428,818	429,099	281	0%
30	58,454	60,206	1,752	3%	Mandatory Fringe Benefits	134,748	135,108	360	0%
31	201,785	182,399	(19,387)	-11%	Non-personal Services	389,271	389,271	0	n/a
32	33,165	31,809	(1,355)	-4%	Materials and Supplies	73,253	73,253	0	n/a
33	3,345	4,003	658	16%	Facilities Maint. & Capital Outlay	9,089	9,089	0	n/a
34	27,599	22,960	(4,639)	-20%	Services of Other Departments (workorders)	52,288	52,602	314	1%
35	124	34,229	34,105	100%	Operating Transfer Out	559	82,559	82,000	99%
36	5,170	5,170	0	n/a	Intrafund Transfer	12,408	12,408	0	n/a
37	7,301	6,451	(850)	-13%	Projects	17,521	17,521	0	n/a
38	<u>525,819</u>	<u>537,458</u>	<u>11,640</u>	<u>2%</u>	TOTAL OPERATING EXPENSES	<u>1,117,956</u>	<u>1,200,910</u>	<u>82,955</u>	<u>7%</u>
39									
40	<u>(173,136)</u>	<u>(106,070)</u>	<u>(67,066)</u>	<u>-63%</u>	OPERATING INCOME/(LOSS)	<u>(259,482)</u>	<u>(275,331)</u>	<u>15,850</u>	<u>6%</u>
41									
42					NON-OPERATING REVENUE:				
43	126,284	126,265	19	0%	General Fund	275,330	275,330	0	n/a
44	<u>126,284</u>	<u>126,265</u>	<u>19</u>	<u>0%</u>	TOTAL NON-OPERATING REVENUE	<u>275,330</u>	<u>275,330</u>	<u>0</u>	<u>n/a</u>
45									
46	<u>(46,853)</u>	<u>20,194</u>	<u>(67,047)</u>	<u>n/a</u>	NET INCOME/(LOSS)	<u>15,849</u>	<u>(1)</u>	<u>15,850</u>	<u>n/a</u>

San Francisco General Hospital
STATEMENT OF REVENUE AND EXPENSES
Month Ending: December 31, 2005
(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var.	Description	Projection	Budget	Fav/(Unfav)	
		Variance	% Var.					Variance	% Var.
NET PATIENT SERVICE REVENUE:									
28,022	34,458	(6,436)	-18.7%	Medi-Cal Revenue	81,717	81,717	0	n/a	
27,932	26,389	1,543	5.8%	Medicare Revenue	64,280	62,572	1,708	2.7%	
48,521	29,565	18,956	64.1%	Other Patient Revenue	80,123	67,752	12,371	18.3%	
(17,917)	(13,750)	(4,167)	-30.3%	Provision for Bad Debt	(43,000)	(33,000)	(10,000)	-30.3%	
86,558	76,662	9,896	12.9%	TOTAL NET PATIENT SERVICE REVENUE	183,120	179,041	4,079	2%	
OTHER OPERATING REVENUE:									
0	0	0	n/a	Short Doyle (Community Health Service)	0	0	0	n/a	
2,398	2,398	0	n/a	Short Doyle Medi-Cal	5,754	5,754	0	n/a	
1,857	1,791	66	3.7%	MAA/TCM	4,457	4,457	0	n/a	
30,155	0	30,155	n/a	Safety Net Care Pool	72,366	7,401	64,965	877.8%	
0	60,445	(60,445)	-100.0%	SB1255 & SB855	0	145,066	(145,066)	-100.0%	
0	542	(542)	-100.0%	GME	0	1,300	(1,300)	-100.0%	
11,019	11,019	0	n/a	Capitation/Managed Care Settlement	26,446	26,446	0	n/a	
0	0	0	n/a	State Alcohol	0	0	0	n/a	
0	0	0	n/a	Proposition 36	0	0	0	n/a	
25,464	25,464	0	n/a	State Realignment	61,114	61,114	0	n/a	
723	615	108	17.6%	Prop 99 AB75	1,734	1,734	0	n/a	
0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a	
1,241	1,241	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	2,978	2,978	0	n/a	
6,707	6,707	0	n/a	Workorder Recovery	16,099	16,099	0	n/a	
7,249	7,249	0	n/a	Transfer In and Project-Related	17,400	17,400	0	n/a	
11,454	11,020	434	3.9%	Carryforward	27,490	27,490	0	n/a	
98,267	128,491	(30,224)	-23.5%	TOTAL OTHER OPERATING REVENUE	235,838	317,239	(81,401)	-25.7%	
184,825	205,153	(20,328)	-9.9%	TOTAL OPERATING REVENUE	418,958	496,280	(77,322)	-15.6%	
OPERATING EXPENSES:									
81,213	81,619	406	0.5%	Personnel Services	198,575	198,575	0	n/a	
26,220	26,497	277	1.0%	Mandatory Fringe Benefits	64,112	64,112	0	n/a	
56,143	56,143	0	n/a	Non-personal Services	134,744	134,744	0	n/a	
21,556	21,556	0	n/a	Materials and Supplies	51,732	51,732	0	n/a	
2,452	2,452	0	n/a	Facilities Maint. & Capital Outlay	5,868	5,868	0	n/a	
13,223	12,829	(394)	-3.1%	Services of Other Departments (workorders)	31,753	31,753	0	n/a	
124	34,229	34,105	99.6%	Operating Transfer Out	559	82,559	82,000	99.3%	
5,170	5,170	0	n/a	Intrafund Transfer	12,408	12,408	0	n/a	
7,316	6,466	(850)	-13.1%	Projects	17,558	17,558	0	n/a	
213,417	246,961	33,544	13.6%	TOTAL OPERATING EXPENSES	517,309	599,309	82,000	13.7%	
(28,592)	(41,808)	13,216	31.6%	OPERATING INCOME/(LOSS)	(98,351)	(103,029)	4,678	4.5%	
NON-OPERATING REVENUE:									
42,929	42,929	0	n/a	General Fund	103,029	103,029	0	n/a	
42,929	42,929	0	n/a	TOTAL NON-OPERATING REVENUE	103,029	103,029	0	n/a	
14,337	1,121	13,216	n/a	NET INCOME/(LOSS)	4,678	0	4,678	n/a	

Laguna Honda Hospital
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: December 31, 2005
 (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	57,154	55,450	1,704	3.1%	Medi-Cal Revenue	119,499	110,003	9,495	8.6%
2	2,719	2,158	560	25.9%	Medicare Revenue	4,284	4,284	0	n/a
3	2,473	3,310	(836)	-25.3%	Other Patient Revenue	6,566	6,566	0	n/a
4	(312)	(454)	141	31.1%	Provision for Bad debt	(900)	(900)	0	n/a
5	<u>62,034</u>	<u>60,465</u>	<u>1,569</u>	<u>2.6%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>129,449</u>	<u>119,954</u>	<u>9,495</u>	<u>7.9%</u>
6									
7					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	0	0	0	n/a	MAA/TCM	0	0	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	300	474	(174)	-36.7%	Fees/Cafeteria/Misc (includes lease income)	948	948	0	n/a
21	21	41	(20)	-48.8%	Workorder Recovery	81	81	0	n/a
22	158	158	0	n/a	Transfer In and Project Related	317	317	0	n/a
23	299	299	0	n/a	Carryforward	597	597	0	n/a
24	<u>778</u>	<u>972</u>	<u>(194)</u>	<u>-20.0%</u>	TOTAL OTHER OPERATING REVENUE	<u>1,943</u>	<u>1,943</u>	<u>0</u>	<u>n/a</u>
25									
26	<u>62,812</u>	<u>61,436</u>	<u>1,376</u>	<u>2.2%</u>	TOTAL OPERATING REVENUE	<u>131,392</u>	<u>121,897</u>	<u>9,495</u>	<u>7.8%</u>
27									
28					OPERATING EXPENSES:				
29	52,579	52,388	(192)	-0.4%	Personnel Services	104,359	104,359	0	n/a
30	17,082	18,248	1,166	6.4%	Mandatory Fringe Benefits	36,351	36,351	0	n/a
31	2,781	2,706	(75)	-2.8%	Non-personal Services	5,413	5,413	0	n/a
32	5,954	5,638	(316)	-5.6%	Materials and Supplies	11,277	11,277	0	n/a
33	674	1,113	439	39.4%	Facilities Maint. & Capital Outlay	2,226	2,226	0	n/a
34	4,521	4,521	0	n/a	Services of Other Departments (workorders)	9,042	9,042	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>83,592</u>	<u>84,614</u>	<u>1,023</u>	<u>1.2%</u>	TOTAL OPERATING EXPENSES	<u>168,667</u>	<u>168,667</u>	<u>0</u>	<u>n/a</u>
39									
40	<u>(20,779)</u>	<u>(23,178)</u>	<u>2,399</u>	<u>10.4%</u>	OPERATING INCOME/(LOSS)	<u>(37,275)</u>	<u>(46,770)</u>	<u>9,495</u>	<u>20.3%</u>
41									
42					NON-OPERATING REVENUE:				
43	23,385	23,385	0	n/a	General Fund	46,770	46,770	0	n/a
44	<u>23,385</u>	<u>23,385</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>46,770</u>	<u>46,770</u>	<u>0</u>	<u>n/a</u>
45									
46	<u>2,606</u>	<u>207</u>	<u>2,399</u>		NET INCOME/(LOSS)	<u>9,495</u>	<u>0</u>	<u>9,495</u>	

PRIMARY CARE CLINICS
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: December 31, 2005
 (In Thousand of Dollars)

YEAR-TO-DATE					ANNUAL					
Projection	Budget	Fav/(Unfav)		% Var	Description	Projection	Budget	Fav/(Unfav)		% Var
		Variance						Variance		
					NET PATIENT SERVICE REVENUE:					
1	2,919	3,234	(315)	-9.7%	Medi-Cal Revenue	7,759	7,759	-		n/a
2	387	369	18	4.9%	Medicare Revenue	882	882	-		n/a
3	515	575	(60)	-10.4%	Other Patient Revenue	1,378	1,378	-		n/a
4	(558)	(420)	(138)	-32.9%	Provision for Bad Debt	(1,004)	(1,004)	-		n/a
5	<u>3,263</u>	<u>3,758</u>	<u>(495)</u>	<u>-13.2%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>9,015</u>	<u>9,015</u>	<u>-</u>		<u>n/a</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	669	669	-	n/a	Capitation/Managed Care Settlement	1,605	1,605	-		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	352	352	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	844	844	-		n/a
21	1,755	1,454	301	20.7%	Workorder Recovery	4,213	3,492	721	20.6%	
22	-	-	-	n/a	Transfer In and Project-Related	0	-	-		n/a
23	-	-	-	n/a	Carryforward	-	-	-		n/a
24	<u>2,776</u>	<u>2,475</u>	<u>301</u>	<u>12.2%</u>	TOTAL OTHER OPERATING REVENUE	<u>6,662</u>	<u>5,941</u>	<u>721</u>		<u>12.1%</u>
25										
26	<u>6,039</u>	<u>6,233</u>	<u>(194)</u>	<u>-3.1%</u>	TOTAL OPERATING REVENUE	<u>15,677</u>	<u>14,956</u>	<u>721</u>		<u>4.8%</u>
					OPERATING EXPENSES:					
29	12,225	11,334	(891)	-7.9%	Personnel Services	28,696	27,159	(1,537)	-5.7%	
30	3,388	2,978	(410)	-13.8%	Mandatory Fringe Benefits	7,542	7,138	(404)	-5.7%	
31	1,622	1,621	(1)	-0.1%	Non-personal Services	3,892	3,892	-		n/a
32	664	664	-	n/a	Materials and Supplies	1,594	1,594	-		n/a
33	126	126	-	n/a	Facilities Maint. & Capital Outlay	305	305	-		n/a
34	889	1,035	146	14.1%	Services of Other Departments (workorders)	2,132	2,482	350	14.1%	
35	-	-	-	n/a	Operating Transfer Out	-	-	-		n/a
36	-	-	-	n/a	Intrafund Transfer	-	-	-		n/a
37	(15)	(15)	-	n/a	Projects	(37)	(37)	-		n/a
38	<u>18,899</u>	<u>17,743</u>	<u>(1,156)</u>	<u>-6.5%</u>	TOTAL OPERATING EXPENSES	<u>44,124</u>	<u>42,533</u>	<u>(1,591)</u>		<u>-3.7%</u>
39										
40	<u>(12,860)</u>	<u>(11,510)</u>	<u>(1,350)</u>	<u>-11.7%</u>	OPERATING INCOME/(LOSS)	<u>(28,447)</u>	<u>(27,577)</u>	<u>(870)</u>		<u>-3.2%</u>
					NON-OPERATING REVENUE:					
43	11,490	11,490	-	n/a	General Fund	27,577	27,577	-		n/a
44	<u>11,490</u>	<u>11,490</u>	<u>-</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>27,577</u>	<u>27,577</u>	<u>-</u>		<u>n/a</u>
45										
46	<u>(1,370)</u>	<u>(20)</u>	<u>(1,350)</u>	<u>-6750.0%</u>	NET INCOME/(LOSS)	<u>(870)</u>	<u>-</u>	<u>(870)</u>		<u>n/a</u>

HEALTH AT HOME
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: December 31, 2005
 (In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL					
					Fav/(Unfav)					
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var		
					NET PATIENT SERVICE REVENUE:					
1	154	156	(2)	-1.3%	Medi-Cal Revenue	374	374	0	n/a	1
2	431	436	(5)	-1.1%	Medicare Revenue	1,047	1,047	0	n/a	2
3	12	13	(1)	-7.7%	Other Patient Revenue	30	30	0	n/a	3
4	0	0		n/a	Provision for Bad Debt	0	0	0	n/a	4
5	<u>597</u>	<u>605</u>	<u>(8)</u>	<u>-1.3%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>1,451</u>	<u>1,451</u>	<u>0</u>	<u>n/a</u>	5
					OTHER OPERATING REVENUE:					
8	0	0	0	n/a	Short Doyle (Community Health Service)	0	0	0	n/a	8
9	0	0	0	n/a	Short Doyle Medi-Cal	0	0	0	n/a	9
10	379	379	0	n/a	MAA/TCM	911	911	0	n/a	10
11	0	0	0	n/a	Safety Net Care Pool	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	0	0	0	n/a	State Alcohol	0	0	0	n/a	15
16	0	0	0	n/a	Proposition 36	0	0	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
	0	0	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	0	0	0	n/a	20
21	181	181	0	n/a	Workorder Recovery	433	433	0	n/a	21
22	0	0	0	n/a	Transfer In and Project-Related	0	0	0	n/a	22
23	0	0	0	n/a	Carryforward	0	0	0	n/a	23
24	<u>560</u>	<u>560</u>	<u>0</u>	<u>n/a</u>	TOTAL OTHER OPERATING REVENUE	<u>1,344</u>	<u>1,344</u>	<u>0</u>	<u>n/a</u>	24
26	<u>1,157</u>	<u>1,165</u>	<u>(8)</u>	<u>-0.7%</u>	TOTAL OPERATING REVENUE	<u>2,795</u>	<u>2,795</u>	<u>0</u>	<u>n/a</u>	26
					OPERATING EXPENSES:					
29	2,269	2,458	189	7.7%	Personnel Services	6,013	6,165	152	2.5%	29
30	708	774	66	8.6%	Mandatory Fringe Benefits	1,869	1,916	47	2.5%	30
31	104	104	0	n/a	Non-personal Services	250	250	0	n/a	31
32	76	76	0	n/a	Materials and Supplies	182	182	0	n/a	32
33	0	0	0	n/a	Facilities Maint. & Capital Outlay	0	0	0	n/a	33
34	14	14	0	n/a	Services of Other Departments (workorders)	34	34	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>3,171</u>	<u>3,427</u>	<u>256</u>	<u>7.5%</u>	TOTAL OPERATING EXPENSES	<u>8,348</u>	<u>8,547</u>	<u>199</u>	<u>2.3%</u>	38
40	<u>(2,014)</u>	<u>(2,262)</u>	<u>248</u>	<u>11.0%</u>	OPERATING INCOME/(LOSS)	<u>(5,553)</u>	<u>(5,752)</u>	<u>199</u>	<u>3.5%</u>	40
					NON-OPERATING REVENUE:					
43	2,397	2,397	0	n/a	General Fund	5,752	5,752	0	n/a	43
44	<u>2,397</u>	<u>2,397</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>5,752</u>	<u>5,752</u>	<u>0</u>	<u>n/a</u>	44
46	<u>383</u>	<u>135</u>	<u>248</u>	<u>183.2%</u>	NET INCOME/(LOSS)	<u>199</u>	<u>0</u>	<u>199</u>	<u>n/a</u>	46

JAIL HEALTH SERVICES
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: December 31, 2005
 (In Thousands of Dollars)

YEAR-TO-DATE			
Projection	Budget	Fav/(Unfav)	
		Variance	% Var
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
519	311	208	66.9%
9,008	9,008	-	n/a
-	-	-	n/a
-	-	-	n/a
9,527	9,319	208	2.2%
9,527	9,319	208	0.02232
5,215	5,384	169	3.1%
1,361	1,387	26	1.9%
1,655	1,324	(331)	-25.0%
898	718	(180)	-25.1%
84	68	(16)	-23.5%
210	168	(42)	-25.0%
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
9,423	9,049	(374)	-4.1%
104	270	(166)	-61.4%
93	74	19	25.7%
93	74	19	25.7%
197	344	(147)	-42.7%

Medi-Cal Revenue
 Medi-Cal Revenue
 Medicare Revenue
 Other Patient Revenue
 Provision for Bad Debt
TOTAL NET PATIENT SERVICE REVENUE

OTHER OPERATING REVENUE:
 Short Doyle (Community Health Service)
 Short Doyle Medi-Cal
 MAA/TCM
 Safety Net Care Pool
 SB1255 & SB855
 GME
 Capitation/Managed Care Settlement
 State Alcohol
 Proposition 36
 State Realignment
 Prop 99 AB75
 Other State (CCS and State Mandated Cost)
 Fees/Cafeteria/Misc. (includes lease income)
 Workorder Recovery
 Transfer In and Project-Related
 Carryforward
TOTAL OTHER OPERATING REVENUE

TOTAL OPERATING REVENUE

OPERATING EXPENSES:
 Personnel Services
 Mandatory Fringe Benefits
 Non-personal Services
 Materials and Supplies
 Facilities Maint. & Capital Outlay
 Services of Other Departments (workorders)
 Operating Transfer Out
 Intrafund Transfer
 Projects
TOTAL OPERATING EXPENSES

OPERATING INCOME/(LOSS)

NON-OPERATING REVENUE:
 General Fund
TOTAL NON-OPERATING REVENUE

NET INCOME/(LOSS)

ANNUAL			
Projection	Budget	Fav/(Unfav)	
		Variance	% Var
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
1,245	1,245	-	n/a
21,619	21,619	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
22,864	22,864	-	n/a
22,864	22,864	0	
12,862	12,928	66	0.5%
3,310	3,327	17	0.5%
3,971	3,971	-	n/a
2,154	2,154	-	n/a
203	203	-	n/a
504	504	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
23,004	23,087	83	0.4%
(140)	(223)	83	37.2%
223	223	0	n/a
223	223	0	n/a
83	0	83	n/a

Department of Public Health - Public Health Division

STATEMENT OF REVENUE AND EXPENSES

Month Ending: December 31, 2005

(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	358	539	(181)	-33.52%	Medi-Cal Revenue	1,078	1,078	0	n/a	1
2	40	1	40	7967.40%	Medicare Revenue	1	1	0	n/a	2
3	600	33	567	1745.02%	Other Patient Revenue	65	65	0	n/a	3
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a	4
5	<u>998</u>	<u>572</u>	<u>426</u>	<u>74.55%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>1,144</u>	<u>1,144</u>	<u>0</u>	<u>n/a</u>	5
6										6
7					OTHER OPERATING REVENUE:					7
8	0	0	0	n/a	Short Doyle (Community Mental Health Service)	0	0	0	n/a	8
9	0	0	0	n/a	Short Doyle M/Cal	0	0	0	n/a	9
10	446	1,244	(798)	-64.13%	MAA/TCM	2,487	2,487	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	0	0	0	n/a	State Alcohol	0	0	0	n/a	15
16	0	0	0	n/a	Proposition 36	0	0	0	n/a	16
17	15,072	20,968	(5,896)	-28.12%	State Realignment	41,936	41,936	0	n/a	17
18	304	1,053	(749)	-71.13%	Prop 99 AB75	2,105	2,105	0	n/a	18
19	168	3,077	(2,909)	-94.54%	Other State (CCS and State Mandated Cost)	6,154	6,154	0	n/a	19
20	4,040	6,980	(2,940)	-42.12%	Fees/Cafeteria/Misc (includes lease income)	13,961	13,961	0	n/a	20
21	630	2,501	(1,871)	-74.82%	Workorder Recovery	5,002	5,002	0	n/a	21
	0	350	(350)	-100.00%	Transfer In and Project Related	700	700	0	n/a	22
	4,015	4,015	0	n/a	Carryforward	4,015	4,015	0	n/a	23
24	<u>24,674</u>	<u>40,187</u>	<u>(15,513)</u>	<u>-38.60%</u>	TOTAL OTHER OPERATING REVENUE	<u>76,360</u>	<u>76,360</u>	<u>0</u>	<u>n/a</u>	24
25										25
26	<u>25,672</u>	<u>40,759</u>	<u>(15,087)</u>	<u>-37.01%</u>	TOTAL OPERATING REVENUE	<u>77,504</u>	<u>77,504</u>	<u>0</u>	<u>n/a</u>	26
27										27
28					OPERATING EXPENSES:					28
29	17,353	17,756	402	2.27%	Personnel Services	38,320	38,300	(20)	-0.05%	29
30	4,813	5,067	254	5.02%	Mandatory Fringe Benefits	10,710	10,930	220	2.01%	30
31	23,291	20,787	(2,505)	-12.05%	Non-personal Services	41,574	41,574	0	n/a	31
32	1,956	1,485	(471)	-31.74%	Materials and Supplies	2,969	2,969	0	n/a	32
33	0	43	43	100.00%	Facilities Maint. & Capital Outlay	86	86	0	n/a	33
34	4,417	2,230	(2,187)	-98.05%	Services of Other Departments (workorders)	4,488	4,461	(28)	-0.62%	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>51,831</u>	<u>47,368</u>	<u>(4,463)</u>	<u>-9.42%</u>	TOTAL OPERATING EXPENSES	<u>98,147</u>	<u>98,320</u>	<u>173</u>	<u>0.18%</u>	38
39										39
40	<u>(26,158)</u>	<u>(6,609)</u>	<u>(19,550)</u>	<u>295.81%</u>	OPERATING INCOME/(LOSS)	<u>(20,643)</u>	<u>(20,816)</u>	<u>173</u>	<u>-0.83%</u>	40
41										41
42					NON-OPERATING REVENUE:					42
43	10,408	10,408	0	n/a	General Fund	20,816	20,816	0	n/a	43
44	<u>10,408</u>	<u>10,408</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>20,816</u>	<u>20,816</u>	<u>0</u>	<u>n/a</u>	44
45										45
46	<u>(15,750)</u>	<u>3,799</u>	<u>(19,550)</u>	<u>n/a</u>	NET INCOME/(LOSS)	<u>173</u>	<u>0</u>	<u>173</u>	<u>n/a</u>	46

Department of Public Health - Mental Health Division

STATEMENT OF REVENUE AND EXPENSES

Month Ending: December 31, 2005

(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	2,480	4,273	(1,794)	-41.97%	Medi-Cal Revenue	8,546	8,546	0	n/a
2	331	325	6	1.70%	Medicare Revenue	650	650	0	n/a
3	162	182	(20)	-10.75%	Other Patient Revenue	363	363	0	n/a
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a
5	<u>2,972</u>	<u>4,780</u>	<u>(1,808)</u>	<u>-37.82%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>9,559</u>	<u>9,559</u>	<u>0</u>	<u>n/a</u>
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
8	479	5,910	(5,431)	-91.90%	Short Doyle (Community Mental Health Service)	11,820	11,820	0	n/a
9	8,994	19,605	(10,611)	-54.12%	Short Doyle M/Cal	39,211	39,211	0	n/a
10	0	0	0	n/a	MAA/TCM	0	0	0	n/a
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	15,716	29,066	(13,350)	-45.93%	State Realignment	58,131	58,131	0	n/a
18	0	0	0	n/a	Prop 99 AB75	0	0	0	n/a
19	0	986	(986)	-100.00%	Other State (CCS and State Mandated Cost)	1,973	1,973	0	n/a
20	1,007	854	152	17.84%	Fees/Cafeteria/Misc (includes lease income)	1,709	1,709	0	n/a
21	1,015	7,032	(6,017)	-85.57%	Workorder Recovery	14,065	14,065	0	n/a
22	0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a
23	18,979	18,979	0	n/a	Carryforward	18,979	18,979	0	n/a
24	<u>46,190</u>	<u>82,433</u>	<u>(36,243)</u>	<u>-43.97%</u>	TOTAL OTHER OPERATING REVENUE	<u>145,887</u>	<u>145,887</u>	<u>0</u>	<u>n/a</u>
26	<u>49,162</u>	<u>87,213</u>	<u>(38,051)</u>	<u>-43.63%</u>	TOTAL OPERATING REVENUE	<u>155,446</u>	<u>155,446</u>	<u>0</u>	<u>n/a</u>
OPERATING EXPENSES:					OPERATING EXPENSES:				
29	16,905	17,963	1,058	5.89%	Personnel Services	37,347	38,747	1,400	3.61%
30	4,564	4,860	296	6.10%	Mandatory Fringe Benefits	10,084	10,484	400	3.82%
31	74,642	69,716	(4,927)	-7.07%	Non-personal Services	139,432	139,432	0	n/a
32	2,052	1,636	(415)	-25.38%	Materials and Supplies	3,273	3,273	0	n/a
33	9	201	192	95.53%	Facilities Maint. & Capital Outlay	401	401	0	n/a
34	2,729	1,365	(1,364)	-99.98%	Services of Other Departments (workorders)	2,738	2,729	(9)	-0.33%
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>100,901</u>	<u>95,740</u>	<u>(5,160)</u>	<u>-5.39%</u>	TOTAL OPERATING EXPENSES	<u>193,274</u>	<u>195,065</u>	<u>1,791</u>	<u>0.92%</u>
40	<u>(51,739)</u>	<u>(8,528)</u>	<u>(43,211)</u>	<u>506.70%</u>	OPERATING INCOME/(LOSS)	<u>(37,828)</u>	<u>(39,619)</u>	<u>1,791</u>	<u>-4.52%</u>
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
43	19,809	19,809	0	n/a	General Fund	39,619	39,619	0	n/a
44	<u>19,809</u>	<u>19,809</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>39,619</u>	<u>39,619</u>	<u>0</u>	<u>n/a</u>
46	<u>(31,929)</u>	<u>11,281</u>	<u>(43,211)</u>	<u>n/a</u>	NET INCOME/(LOSS)	<u>1,791</u>	<u>0</u>	<u>1,791</u>	<u>n/a</u>

Department of Public Health - Substance Abuse Division

STATEMENT OF REVENUE AND EXPENSES FYE 9/30/03

Month Ending: December 31, 2005

(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	0	0	0	n/a	0	0	0	n/a	1
2	0	0	0	n/a	0	0	0	n/a	2
3	0	0	0	n/a	0	0	0	n/a	3
4	0	0	0	n/a	0	0	0	n/a	4
5	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	5
6									6
7									7
8	0	0	0	n/a	0	0	0	n/a	8
9	1,067	1,834	(767)	-41.84%	3,668	3,668	0	n/a	9
10	0	0	0	n/a	0	0	0	n/a	10
11	0	0	0	n/a	0	0	0	n/a	11
12	0	0	0	n/a	0	0	0	n/a	12
13	0	0	0	n/a	0	0	0	n/a	13
14	0	0	0	n/a	0	0	0	n/a	14
15	5,230	7,845	(2,615)	-33.33%	15,690	15,690	0	n/a	15
16	0	1,997	(1,997)	-100.00%	3,995	3,995	0	n/a	16
17	0	0	0	n/a	0	0	0	n/a	17
18	0	0	0	n/a	0	0	0	n/a	18
19	0	0	0	n/a	0	0	0	n/a	19
20	144	176	(32)	-17.92%	352	352	0	n/a	20
21	663	1,874	(1,211)	-64.61%	3,748	3,748	0	n/a	21
22	0	0	0	n/a	0	0	0	n/a	22
23	6,384	6,384	0	n/a	6,384	6,384	0	n/a	23
24	<u>13,489</u>	<u>20,111</u>	<u>(6,622)</u>	<u>-32.93%</u>	<u>33,837</u>	<u>33,837</u>	<u>0</u>	<u>n/a</u>	24
25									25
26	<u>13,489</u>	<u>20,111</u>	<u>(6,622)</u>	<u>-32.93%</u>	<u>33,837</u>	<u>33,837</u>	<u>0</u>	<u>n/a</u>	26
27									27
28									28
29	1,117	1,329	212	15.98%	2,647	2,867	220	7.67%	29
30	318	394	76	19.18%	770	850	80	9.41%	30
31	41,546	29,998	(11,548)	-38.50%	59,996	59,996	0	n/a	31
32	9	36	27	74.96%	72	72	0	n/a	32
33	0	0	0	n/a	0	0	0	n/a	33
34	1,596	798	(797)	-99.88%	1,597	1,597	0	n/a	34
35	0	0	0	n/a	0	0	0	n/a	35
36	0	0	0	n/a	0	0	0	n/a	36
37	0	0	0	n/a	0	0	0	n/a	37
38	<u>44,586</u>	<u>32,556</u>	<u>(12,031)</u>	<u>-36.95%</u>	<u>65,082</u>	<u>65,382</u>	<u>300</u>	<u>0.46%</u>	38
39									39
40	<u>(31,098)</u>	<u>(12,445)</u>	<u>(18,653)</u>	<u>149.88%</u>	<u>(31,245)</u>	<u>(31,545)</u>	<u>300</u>	<u>-0.95%</u>	40
41									41
42									42
43	15,772	15,772	0	n/a	31,545	31,545	0	n/a	43
44	<u>15,772</u>	<u>15,772</u>	<u>0</u>	<u>n/a</u>	<u>31,545</u>	<u>31,545</u>	<u>0</u>	<u>n/a</u>	44
45									45
46	<u>(15,325)</u>	<u>3,327</u>	<u>(18,653)</u>	<u>n/a</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>n/a</u>	46