



Gavin Newsom,
Mayor

Gregg Sass,
Chief Financial Officer

DATE: August 15, 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 – 4th Quarter FY 2005-06

This report presents the fourth 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 twelve months of the fiscal year. Projections include a revenue surplus of \$27,483,000 and expenditure deficit of \$3,882,000, after adjusting for inter-government transfers (IGT), for a net favorable surplus of \$23,601,000. Compared to the third quarter projected surplus of \$21,009,000, the projected surplus has increased \$2,592,000.

The following table summarizes projected 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	\$ 607,812,000	\$ 569,048,000	\$ (38,764,000)	\$ 607,812,000	\$ 557,170,000	\$ 50,642,000	\$ 11,878,000
SB855 Adjustment	(82,000,000)	(28,401,000)	53,599,000	(82,000,000)	(28,401,000)	(53,599,000)	-
SFGH Adjusted	\$ 525,812,000	\$ 540,647,000	\$ 14,835,000	\$ 525,812,000	\$ 528,769,000	\$ (2,957,000)	\$ 11,878,000
Laguna Honda	170,059,000	180,867,000	10,808,000	170,059,000	172,158,000	(2,099,000)	8,709,000
Primary Care	45,912,000	46,286,000	374,000	45,912,000	48,457,000	(2,545,000)	(2,171,000)
Health at Home	8,550,000	8,430,000	(120,000)	8,550,000	7,563,000	987,000	867,000
Jail Health	23,087,000	23,113,000	26,000	23,087,000	23,295,000	(208,000)	(182,000)
Public Health	97,112,000	94,736,000	(2,376,000)	97,112,000	95,781,000	1,331,000	(1,045,000)
Mental Health	195,120,000	199,056,000	3,936,000	195,120,000	193,529,000	1,591,000	5,527,000
Substance Abuse	65,306,000	65,306,000	-	65,306,000	65,288,000	18,000	18,000
TOTAL DPH	\$ 1,130,958,000	\$ 1,158,441,000	\$ 27,483,000	\$ 1,130,958,000	\$ 1,134,840,000	\$ (3,882,000)	\$ 23,601,000

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.

7.1

San Francisco General Hospital: Year-end projections show a surplus of \$11.878 million after adjusting for IGT budgeted transfers.

Revenues are projected to be \$23.59 million more than our original budget due largely to favorable variances in net patient revenues. Of that total, \$8.755 million has been included in the revised budget to fund supplemental appropriations. The remaining \$14.835 million represents the balance and is comprised of:

- \$19,989,000 in additional net patient service revenue that is a result of higher than budgeted volume and improved collections from Medicare and other insured patients.
- \$737,000 in revenue associated with the Medi-Cal Waiver, not needed for the supplemental.
- (\$2,300,000) prior period adjustment to GME revenues.
- (\$2,514,000) in MAA TCM shortfalls
- (\$1,077,000) in other variances to workorder recoveries, capitation payments and AB75 payments

Expenditures exceed budget by \$2,957,000. This is comprised of

- \$880,000 in personal services and mandatory fringe benefits,
- \$950,000 in materials and supplies, and
- \$1,127,000 in transfers to Laguna Honda to cover overspending in materials and supplies

Laguna Honda Hospital: Year-end projections show a surplus of \$8.709 million.

Revenues are projected to be \$10.808 million more than budget due to a large increase in the Medi-Cal base per diem rates published earlier this year.

Expenditures exceed budget by \$2.099 million. This is comprised of

- \$781,000 in personal services and mandatory fringe benefits,
- \$568,000 in non-personal services, and
- \$750,000 in materials and supplies

We are working with the Controller's office to determine how to fund excess expenditures at the hospitals.

Primary Care: Year-end projections show a deficit of \$2.171 million.

Projected revenues exceed budget by \$374,000.

Expenditures exceed budget by \$2.545 million. This is comprised entirely of personal services and mandatory fringe benefits. There are two issues contributing to the overspending

- Unbudgeted staffing costs for urgent care at the Tom Waddell Health Center, and
- Omission of an AIDS workorder from the budget, which resulted in a \$721,000 understatement of budgeted personal services expense.

Lee Ann Monfredini
May 2, 2006

Page 3

Both issues have been addressed in the 06/07 budget.

Health at Home: Year-end projections show a surplus of \$867,000 comprised of favorable variances in salaries and benefits of \$987,000 offset by a small negative variance in revenues.

Jail Health Services: Year-end projections show a deficit of \$182,000 comprised of unfavorable variances in salaries and benefits.

Public Health: Year-end projections show a deficit of \$1,045,000.

Revenues are less than budget by \$2.375 million. CCS revenues are projected to be less than budget by \$1,700,000. TCM revenue is \$725,000 less than budgeted.

Expenditures are \$1.331 million less than budgeted with favorable variances in personal services, mandatory fringe benefits and non-personal services, offset by higher than budgeted workorder expenses.

Mental Health: Year-end projections show a surplus of \$5.527 million.

Revenues show a surplus of \$3.936 million due to additional SB90 revenues for FY 2004-05. The State has resumed payments to Counties for mental health services to handicapped and disabled students which enables us to recognize additional income from prior years.

Year-end expenditure projections show a surplus of \$1.834 million in personal services and mandatory fringe 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 \$2.5 million structural adjustment to correct the problem. As a result, while we had spending authority to fill vacancies, many vacancies were not filled.

There are other smaller variances in non-personal services and workorder expense.

Substance Abuse: Year-end projections show a surplus of \$18,000 due to favorable variances in salaries and benefits.

Conclusion: The Department is projected to return a large surplus to the City General Fund however, we are also overspent at the two hospitals. We are working with the Controller's office to resolve the overspending issues.

These financial statements are preliminary and it is expected that changes will occur through the annual audit process that extends into November of 2006.

Department of Public Health
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: June 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:				
226,992	209,617	17,375	8%	Medi-Cal Revenue	229,511	209,615	19,896	9%	
79,837	69,436	10,401	15%	Medicare Revenue	79,724	69,436	10,288	15%	
105,218	75,926	29,292	39%	Other Patient Revenue	103,596	75,927	27,669	36%	
(61,633)	(34,904)	(26,729)	-77%	Provision for Bad debt	(61,633)	(34,904)	(26,729)	-77%	
<u>350,414</u>	<u>320,075</u>	<u>30,338</u>	<u>9%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>351,198</u>	<u>320,074</u>	<u>31,124</u>	<u>10%</u>	
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
11,149	11,820	(672)	-6%	Short Doyle (Community Mental Health Service)	11,820	11,820	0	n/a	
34,064	48,633	(14,569)	-30%	Short Doyle M/Cal	48,633	48,633	0	n/a	
4,970	8,584	(3,615)	-42%	MAA/TCM	4,978	8,584	(3,606)	-42%	
90,651	0	90,651	n/a	Safety Net Care Pool	90,651	7,777	82,874	1066%	
10,630	152,843	(142,213)	-93%	SB1255 & SB855	10,630	145,066	(134,436)	-93%	
(2,300)	1,300	(3,600)	-277%	GME	(2,300)	1,300	(3,600)	-277%	
28,717	28,051	666	2%	Capitation/Managed Care Settlement	28,717	28,051	666	2%	
18,351	15,690	2,661	17%	State Alcohol	15,690	15,690	0	n/a	
0	3,995	(3,995)	-100%	Proposition 36	3,995	3,995	0	n/a	
146,731	161,181	(14,450)	-9%	State Realignment	161,181	161,181	0	n/a	
3,941	3,839	102	3%	Prop 99 AB75	4,032	3,839	193	5%	
2,826	8,127	(5,301)	-65%	Other State (CCS and State Mandated Cost)	10,363	8,127	2,236	28%	
18,834	22,035	(3,201)	-15%	Fees/Cafeteria/Misc (includes lease income)	21,235	22,036	(801)	-4%	
53,977	65,107	(11,130)	-17%	Workorder Recovery	64,343	65,107	(764)	-1%	
48,471	27,346	21,125	77%	Transfer In and Project Related	27,346	27,346	0	n/a	
57,465	57,465	0	n/a	Carryforward	57,465	57,465	0	n/a	
<u>528,476</u>	<u>616,017</u>	<u>(87,541)</u>	<u>-14%</u>	TOTAL OTHER OPERATING REVENUE	<u>558,779</u>	<u>616,018</u>	<u>(57,238)</u>	<u>-9%</u>	
<u>878,889</u>	<u>936,092</u>	<u>(57,202)</u>	<u>-6%</u>	TOTAL OPERATING REVENUE	<u>909,978</u>	<u>936,092</u>	<u>(26,114)</u>	<u>-3%</u>	
OPERATING EXPENSES:					OPERATING EXPENSES:				
430,627	429,511	(1,116)	0%	Personnel Services	431,579	429,512	(2,067)	0%	
132,827	134,051	1,224	1%	Mandatory Fringe Benefits	133,106	134,051	945	1%	
342,196	387,946	45,749	12%	Non-personal Services	386,772	387,946	1,173	0%	
78,276	78,147	(129)	0%	Materials and Supplies	79,847	78,147	(1,700)	-2%	
7,966	9,216	1,251	14%	Facilities Maint. & Capital Outlay	9,216	9,216	0	n/a	
52,623	52,813	190	0%	Services of Other Departments (workorders)	53,918	52,813	(1,105)	-2%	
31,842	84,314	52,472	62%	Operating Transfer Out	31,842	84,314	52,472	62%	
16,650	16,650	0	n/a	Intrafund Transfer	16,650	16,650	0	n/a	
20,310	20,301	(9)	0%	Projects	20,310	20,310	0	n/a	
<u>1,113,318</u>	<u>1,212,949</u>	<u>99,632</u>	<u>8%</u>	TOTAL OPERATING EXPENSES	<u>1,163,241</u>	<u>1,212,958</u>	<u>49,717</u>	<u>4%</u>	
<u>(234,428)</u>	<u>(276,857)</u>	<u>42,429</u>	<u>15%</u>	OPERATING INCOME/(LOSS)	<u>(253,263)</u>	<u>(276,866)</u>	<u>23,603</u>	<u>9%</u>	
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
276,865	276,865	0	n/a	General Fund	276,865	276,865	0	n/a	
<u>276,865</u>	<u>276,865</u>	<u>0</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>276,865</u>	<u>276,865</u>	<u>0</u>	<u>n/a</u>	
<u>42,436</u>	<u>7</u>	<u>42,429</u>	<u>n/a</u>	NET INCOME/(LOSS)	<u>23,602</u>	<u>0</u>	<u>23,602</u>	<u>n/a</u>	

7.4

San Francisco General Hospital
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: June 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:										
89,410	81,718	7,692		9.4%	Medi-Cal Revenue	89,410	81,716	7,694		9.4%
67,770	62,572	5,198		8.3%	Medicare Revenue	67,770	62,572	5,198		8.3%
101,622	67,524	34,098		50.5%	Other Patient Revenue	101,622	67,525	34,097		50.5%
(60,000)	(33,000)	(27,000)		-81.8%	Provision for Bad Debt	(60,000)	(33,000)	(27,000)		-81.8%
<u>198,802</u>	<u>178,814</u>	<u>19,988</u>		<u>11.2%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>198,802</u>	<u>178,813</u>	<u>19,989</u>		<u>11%</u>
OTHER OPERATING REVENUE:										
0	0	0		n/a	Short Doyle (Community Health Service)	0	0	0		n/a
5,754	5,754	0		n/a	Short Doyle Medi-Cal	5,754	5,754	0		n/a
2,672	5,186	(2,514)		-48.5%	MAA/TCM	2,672	5,186	(2,514)		-48.5%
90,651	0	90,651		n/a	Safety Net Care Pool	90,651	7,777	82,874		1065.6%
10,630	152,843	(142,213)		-93.0%	SB1255 & SB855	10,630	145,066	(134,436)		-92.7%
(2,300)	1,300	(3,600)		-276.9%	GME	(2,300)	1,300	(3,600)		-276.9%
26,976	26,446	530		2.0%	Capitation/Managed Care Settlement	26,976	26,446	530		2.0%
0	0	0		n/a	State Alcohol	0	0	0		n/a
0	0	0		n/a	Proposition 36	0	0	0		n/a
61,114	61,114	0		n/a	State Realignment	61,114	61,114	0		n/a
1,927	1,734	193		11.1%	Prop 99 AB75	1,927	1,734	193		11.1%
0	0	0		n/a	Other State (CCS and State Mandated Cost)	0	0	0		n/a
2,299	2,977	(678)		-22.8%	Fees/Cafeteria/Misc. (includes lease income)	2,299	2,978	(679)		-22.8%
14,978	16,099	(1,121)		-7.0%	Workorder Recovery	14,978	16,099	(1,121)		-7.0%
25,026	25,026	0		n/a	Transfer In and Project-Related	25,026	25,026	0		n/a
27,490	27,490	0		n/a	Carryforward	27,490	27,490	0		n/a
<u>267,217</u>	<u>325,969</u>	<u>(58,752)</u>		<u>-18.0%</u>	TOTAL OTHER OPERATING REVENUE	<u>267,217</u>	<u>325,970</u>	<u>(58,753)</u>		<u>-18.0%</u>
<u>466,019</u>	<u>504,783</u>	<u>(38,764)</u>		<u>-7.7%</u>	TOTAL OPERATING REVENUE	<u>466,019</u>	<u>504,783</u>	<u>(38,764)</u>		<u>-7.7%</u>
OPERATING EXPENSES:										
199,142	198,469	(673)		-0.3%	Personnel Services	199,142	198,469	(673)		-0.3%
63,700	63,493	(207)		-0.3%	Mandatory Fringe Benefits	63,700	63,493	(207)		-0.3%
135,729	135,729	0		n/a	Non-personal Services	135,729	135,729	0		n/a
55,682	54,732	(950)		-1.7%	Materials and Supplies	55,682	54,732	(950)		-1.7%
5,868	5,868	0		n/a	Facilities Maint. & Capital Outlay	5,868	5,868	0		n/a
31,795	31,795	0		n/a	Services of Other Departments (workorders)	31,795	31,795	0		n/a
30,087	82,559	52,472		63.6%	Operating Transfer Out	30,087	82,559	52,472		63.6%
16,650	16,650	0		n/a	Intrafund Transfer	16,650	16,650	0		n/a
18,517	18,517	0		n/a	Projects	18,517	18,517	0		n/a
<u>557,170</u>	<u>607,812</u>	<u>50,642</u>		<u>8.3%</u>	TOTAL OPERATING EXPENSES	<u>557,170</u>	<u>607,812</u>	<u>50,642</u>		<u>8.3%</u>
<u>(91,151)</u>	<u>(103,029)</u>	<u>11,878</u>		<u>11.5%</u>	OPERATING INCOME/(LOSS)	<u>(91,151)</u>	<u>(103,029)</u>	<u>11,878</u>		<u>11.5%</u>
NON-OPERATING REVENUE:										
103,029	103,029	0		n/a	General Fund	103,029	103,029	0		n/a
<u>103,029</u>	<u>103,029</u>	<u>0</u>		<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>103,029</u>	<u>103,029</u>	<u>0</u>		<u>n/a</u>
<u>11,878</u>	<u>0</u>	<u>11,878</u>		<u>n/a</u>	NET INCOME/(LOSS)	<u>11,878</u>	<u>0</u>	<u>11,878</u>		<u>n/a</u>

7.5

Laguna Honda Hospital

STATEMENT OF REVENUE AND EXPENSES

Month Ending: June 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:				
124,793	110,142	14,651	13.3%	Medi-Cal Revenue	124,793	110,142	14,651	13.3%	Medi-Cal Revenue
6,477	4,284	2,192	51.2%	Medicare Revenue	6,477	4,284	2,192	51.2%	Medicare Revenue
164	6,566	(6,402)	-97.5%	Other Patient Revenue	164	6,566	(6,402)	-97.5%	Other Patient Revenue
(176)	(900)	724	80.4%	Provision for Bad debt	(176)	(900)	724	80.4%	Provision for Bad debt
131,257	120,092	11,165	9.3%	TOTAL NET PATIENT SERVICE REVENUE	131,257	120,092	11,165	9.3%	TOTAL NET PATIENT SERVICE REVENUE
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
0	0	0	n/a	Short Doyle (Community Mental Health Service)	0	0	0	n/a	Short Doyle (Community Mental Health Service)
0	0	0	n/a	Short Doyle M/Cal	0	0	0	n/a	Short Doyle M/Cal
0	0	0	n/a	MAA/TCM	0	0	0	n/a	MAA/TCM
0	0	0	n/a	Safety Net Care Pool	0	0	0	n/a	Safety Net Care Pool
0	0	0	n/a	SB1255 & SB855	0	0	0	n/a	SB1255 & SB855
0	0	0	n/a	GME	0	0	0	n/a	GME
0	0	0	n/a	Capitation/Managed Care Settlement	0	0	0	n/a	Capitation/Managed Care Settlement
0	0	0	n/a	State Alcohol	0	0	0	n/a	State Alcohol
0	0	0	n/a	Proposition 36	0	0	0	n/a	Proposition 36
0	0	0	n/a	State Realignment	0	0	0	n/a	State Realignment
0	0	0	n/a	Prop 99 AB75	0	0	0	n/a	Prop 99 AB75
0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a	Other State (CCS and State Mandated Cost)
589	948	(359)	-37.9%	Fees/Cafeteria/Misc (includes lease income)	589	948	(359)	-37.9%	Fees/Cafeteria/Misc (includes lease income)
83	81	2	2.5%	Workorder Recovery	83	81	2	2.5%	Workorder Recovery
1,570	1,570	0	n/a	Transfer In and Project Related	1,570	1,570	0	n/a	Transfer In and Project Related
597	597	0	n/a	Carryforward	597	597	0	n/a	Carryforward
2,839	3,197	(357)	-11.2%	TOTAL OTHER OPERATING REVENUE	2,839	3,197	(357)	-11.2%	TOTAL OTHER OPERATING REVENUE
134,097	123,289	10,808	8.8%	TOTAL OPERATING REVENUE	134,097	123,289	10,808	8.8%	TOTAL OPERATING REVENUE
OPERATING EXPENSES:					OPERATING EXPENSES:				
106,782	104,958	(1,824)	-1.7%	Personnel Services	106,782	104,958	(1,824)	-1.7%	Personnel Services
34,913	35,957	1,043	2.9%	Mandatory Fringe Benefits	34,913	35,957	1,043	2.9%	Mandatory Fringe Benefits
5,487	5,413	(74)	-1.4%	Non-personal Services	5,981	5,413	(568)	-10.5%	Non-personal Services
11,721	12,404	683	5.5%	Materials and Supplies	13,154	12,404	(750)	-6.0%	Materials and Supplies
1,418	2,403	984	40.9%	Facilities Maint. & Capital Outlay	2,403	2,403	0	n/a	Facilities Maint. & Capital Outlay
8,894	8,924	31	0.3%	Services of Other Departments (workorders)	8,924	8,924	0	n/a	Services of Other Departments (workorders)
0	0	0	n/a	Operating Transfer Out	0	0	0	n/a	Operating Transfer Out
0	0	0	n/a	Intrafund Transfer	0	0	0	n/a	Intrafund Transfer
0	0	0	n/a	Projects	0	0	0	n/a	Projects
169,215	170,059	844	0.5%	TOTAL OPERATING EXPENSES	172,158	170,059	(2,099)	-1.2%	TOTAL OPERATING EXPENSES
(35,118)	(46,770)	11,652	24.9%	OPERATING INCOME/(LOSS)	(38,061)	(46,770)	8,709	18.6%	OPERATING INCOME/(LOSS)
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
46,770	46,770	0	n/a	General Fund	46,770	46,770	0	n/a	General Fund
46,770	46,770	0	n/a	TOTAL NON-OPERATING REVENUE	46,770	46,770	0	n/a	TOTAL NON-OPERATING REVENUE
11,652	0	11,652		NET INCOME/(LOSS)	8,709	0	8,709		NET INCOME/(LOSS)

7.6

PRIMARY CARE CLINICS
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: June 30, 2006
 (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	5,212	7,759	(2,547)	-32.8%	Medi-Cal Revenue	5,212	7,759	(2,547)	-32.8%	1
2	3,653	882	2,771	314.2%	Medicare Revenue	3,653	882	2,771	314.2%	2
3	1,327	1,378	(51)	-3.7%	Other Patient Revenue	1,327	1,378	(51)	-3.7%	3
4	(1,457)	(1,004)	(453)	-45.1%	Provision for Bad Debt	(1,457)	(1,004)	(453)	-45.1%	4
5	<u>8,735</u>	<u>9,015</u>	<u>(280)</u>	<u>-3.1%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>8,735</u>	<u>9,015</u>	<u>(280)</u>	<u>-3.1%</u>	5
					OTHER OPERATING REVENUE:					
8	0	0	-	n/a	Short Doyle (Community Health Service)	0	0	-	n/a	8
9	0	0	-	n/a	Short Doyle Medi-Cal	0	0	-	n/a	9
10	-	-	-	n/a	MAA/TCM	-	-	-	n/a	10
11	0	0	-	n/a	Safety Net Care Pool	0	0	-	n/a	11
12	0	0	-	n/a	SB1255 & SB855	0	0	-	n/a	12
13	0	0	-	n/a	GME	0	0	-	n/a	13
14	1,741	1,605	136	8.5%	Capitation/Managed Care Settlement	1,741	1,605	136	8.5%	14
15	0	0	-	n/a	State Alcohol	0	0	-	n/a	15
16	0	0	-	n/a	Proposition 36	0	0	-	n/a	16
17	0	0	-	n/a	State Realignment	0	0	-	n/a	17
18	0	0	-	n/a	Prop 99 AB75	0	0	-	n/a	18
19	0	0	-	n/a	Other State (CCS and State Mandated Cost)	0	0	-	n/a	19
20	984	844	140	16.6%	Fees/Cafeteria/Misc. (includes lease income)	984	844	140	16.6%	20
21	4,590	4,212	378	9.0%	Workorder Recovery	4,590	4,212	378	9.0%	21
22	-	-	-	n/a	Transfer In and Project-Related	0	-	-	n/a	22
23	-	-	-	n/a	Carryforward	-	-	-	n/a	23
24	<u>7,315</u>	<u>6,661</u>	<u>654</u>	<u>9.8%</u>	TOTAL OTHER OPERATING REVENUE	<u>7,315</u>	<u>6,661</u>	<u>654</u>	<u>9.8%</u>	24
25										
26	<u>16,050</u>	<u>15,676</u>	<u>374</u>	<u>2.4%</u>	TOTAL OPERATING REVENUE	<u>16,050</u>	<u>15,676</u>	<u>374</u>	<u>2.4%</u>	26
					OPERATING EXPENSES:					
29	28,870	27,159	(1,711)	-6.3%	Personnel Services	28,870	27,159	(1,711)	-6.3%	29
30	7,972	7,138	(834)	-11.7%	Mandatory Fringe Benefits	7,972	7,138	(834)	-11.7%	30
31	3,131	3,131	-	n/a	Non-personal Services	3,131	3,131	-	n/a	31
32	1,938	1,938	-	n/a	Materials and Supplies	1,938	1,938	-	n/a	32
33	305	305	-	n/a	Facilities Maint. & Capital Outlay	305	305	-	n/a	33
34	2,693	2,693	-	n/a	Services of Other Departments (workorders)	2,693	2,693	-	n/a	34
35	1,755	1,755	-	n/a	Operating Transfer Out	1,755	1,755	-	n/a	35
36	-	-	-	n/a	Intrafund Transfer	-	-	-	n/a	36
37	1,793	1,784	(9)	-0.5%	Projects	1,793	1,793	-	n/a	37
38	<u>48,457</u>	<u>45,903</u>	<u>(2,554)</u>	<u>-5.6%</u>	TOTAL OPERATING EXPENSES	<u>48,457</u>	<u>45,912</u>	<u>(2,545)</u>	<u>-5.5%</u>	38
39										
40	<u>(32,407)</u>	<u>(30,227)</u>	<u>(2,180)</u>	<u>-7.2%</u>	OPERATING INCOME/(LOSS)	<u>(32,407)</u>	<u>(30,236)</u>	<u>(2,171)</u>	<u>-7.2%</u>	40
					NON-OPERATING REVENUE:					
43	30,236	30,236	-	n/a	General Fund	30,236	30,236	-	n/a	43
44	<u>30,236</u>	<u>30,236</u>	<u>-</u>	<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>30,236</u>	<u>30,236</u>	<u>-</u>	<u>n/a</u>	44
45										
46	<u>(2,171)</u>	<u>9</u>	<u>(2,180)</u>	<u>n/a</u>	NET INCOME/(LOSS)	<u>(2,171)</u>	<u>-</u>	<u>(2,171)</u>	<u>n/a</u>	46

7.7

HEALTH AT HOME
STATEMENT OF REVENUE AND EXPENSES
 Month Ending: June 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	472	374	98	26.2%	Medi-Cal Revenue	472	374	98	26.2%	1
2	1,173	1,047	126	12.0%	Medicare Revenue	1,173	1,047	126	12.0%	2
3	55	30	25	83.3%	Other Patient Revenue	55	30	25	83.3%	3
4	0	0	0	n/a	Provision for Bad Debt	0	0	0	n/a	4
5	<u>1,700</u>	<u>1,451</u>	<u>249</u>	<u>17.2%</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>1,700</u>	<u>1,451</u>	<u>249</u>	<u>17.2%</u>	5
6										
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	544	911	(367)	-40.3%	MAA/TCM	544	911	(367)	-40.3%	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
20	0	0	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	0	0	0	n/a	20
21	431	433	(2)	-0.5%	Workorder Recovery	431	433	(2)	-0.5%	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>975</u>	<u>1,344</u>	<u>(369)</u>	<u>-27.5%</u>	TOTAL OTHER OPERATING REVENUE	<u>975</u>	<u>1,344</u>	<u>(369)</u>	<u>-27.5%</u>	24
25										
26	<u>2,675</u>	<u>2,795</u>	<u>(120)</u>	<u>-4.3%</u>	TOTAL OPERATING REVENUE	<u>2,675</u>	<u>2,795</u>	<u>(120)</u>	<u>-4.3%</u>	26
27										
OPERATING EXPENSES:										
29	5,429	6,164	735	11.9%	Personnel Services	5,429	6,164	735	11.9%	29
30	1,664	1,916	252	13.2%	Mandatory Fringe Benefits	1,664	1,916	252	13.2%	30
31	177	177	0	n/a	Non-personal Services	177	177	0	n/a	31
32	233	233	0	n/a	Materials and Supplies	233	233	0	n/a	32
33	0	0	0	n/a	Facilities Maint. & Capital Outlay	0	0	0	n/a	33
34	60	60	0	n/a	Services of Other Departments (workorders)	60	60	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>7,563</u>	<u>8,550</u>	<u>987</u>	<u>11.5%</u>	TOTAL OPERATING EXPENSES	<u>7,563</u>	<u>8,550</u>	<u>987</u>	<u>11.5%</u>	38
39										
40	<u>(4,888)</u>	<u>(5,755)</u>	<u>867</u>	<u>15.1%</u>	OPERATING INCOME/(LOSS)	<u>(4,888)</u>	<u>(5,755)</u>	<u>867</u>	<u>15.1%</u>	40
41										
NON-OPERATING REVENUE:										
43	5,755	5,755	0	n/a	General Fund	5,755	5,755	0	n/a	43
44	<u>5,755</u>	<u>5,755</u>	<u>0</u>	n/a	TOTAL NON-OPERATING REVENUE	<u>5,755</u>	<u>5,755</u>	<u>0</u>	n/a	44
45										
46	<u>867</u>	<u>0</u>	<u>867</u>	n/a	NET INCOME/(LOSS)	<u>867</u>	<u>0</u>	<u>867</u>	n/a	46

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

YEAR-TO-DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		Description	Projection	Budget	Fav/(Unfav)		Description
		Variance	% Var				Variance	% Var	
				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)					
	1,292	1,245	47	3.8%	Fees/Cafeteria/Misc. (includes lease income)	1,292	1,245	47	3.8%
	21,598	21,619	(21)	-0.1%	Workorder Recovery	21,598	21,619	(21)	-0.1%
				n/a	Transfer In and Project-Related				n/a
				n/a	Carryforward				n/a
	22,890	22,864	26	0.1%	TOTAL OTHER OPERATING REVENUE	22,890	22,864	26	0.1%
	22,890	22,864	26	0.00114	TOTAL OPERATING REVENUE	22,890	22,864	26	
OPERATING EXPENSES:									
	13,082	12,928	(154)	-1.2%	Personnel Services	13,082	12,928	(154)	-1.2%
	3,381	3,327	(54)	-1.6%	Mandatory Fringe Benefits	3,381	3,327	(54)	-1.6%
	3,971	3,971	-	n/a	Non-personal Services	3,971	3,971	-	n/a
	2,154	2,154	-	n/a	Materials and Supplies	2,154	2,154	-	n/a
	203	203	-	n/a	Facilities Maint. & Capital Outlay	203	203	-	n/a
	504	504	-	n/a	Services of Other Departments (workorders)	504	504	-	n/a
				n/a	Operating Transfer Out				n/a
				n/a	Intrafund Transfer				n/a
				n/a	Projects				n/a
	23,295	23,087	(208)	-0.9%	TOTAL OPERATING EXPENSES	23,295	23,087	(208)	-0.9%
	(405)	(223)	(182)	-81.4%	OPERATING INCOME/(LOSS)	(405)	(223)	(182)	-81.6%
NON-OPERATING REVENUE:									
	223	223	0	n/a	General Fund	223	223	0	n/a
	223	223	0	n/a	TOTAL NON-OPERATING REVENUE	223	223	0	n/a
	(182)	(0)	(182)	n/a	NET INCOME/(LOSS)	(182)	0	(182)	n/a

7.9

Department of Public Health - Public Health Division

STATEMENT OF REVENUE AND EXPENSES

Month Ending: June 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:				
840	1,078	(238)		-22.04%	1,078	1,078	0		n/a
155	1	154		15392.50%	1	1	0		n/a
1,659	65	1,594		2452.90%	65	65	0		n/a
0	0	0		n/a	0	0	0		n/a
<u>2,655</u>	<u>1,144</u>	<u>1,511</u>		<u>132.09%</u>	<u>1,144</u>	<u>1,144</u>	<u>0</u>		<u>n/a</u>
TOTAL NET PATIENT SERVICE REVENUE					TOTAL NET PATIENT SERVICE REVENUE				
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
0	0	0		n/a	0	0	0		n/a
0	0	0		n/a	0	0	0		n/a
1,754	2,487	(734)		-29.49%	1,762	2,487	(725)		-29.16%
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
36,874	41,936	(5,062)		-12.07%	41,936	41,936	0		n/a
2,014	2,105	(91)		-4.34%	2,105	2,105	0		n/a
2,826	6,154	(3,328)		-54.08%	4,454	6,154	(1,700)		-27.62%
11,871	13,961	(2,090)		-14.97%	14,011	13,961	50		0.36%
2,905	4,953	(2,048)		-41.35%	4,953	4,953	0		n/a
21,875	750	21,125		2816.73%	750	750	0		n/a
4,015	4,015	0		n/a	4,015	4,015	0		n/a
<u>84,134</u>	<u>76,361</u>	<u>7,772</u>		<u>10.18%</u>	<u>73,986</u>	<u>76,361</u>	<u>(2,375)</u>		<u>-3.11%</u>
TOTAL OTHER OPERATING REVENUE					TOTAL OTHER OPERATING REVENUE				
<u>86,788</u>	<u>77,505</u>	<u>9,283</u>		<u>11.98%</u>	<u>75,130</u>	<u>77,505</u>	<u>(2,375)</u>		<u>-3.06%</u>
TOTAL OPERATING REVENUE					TOTAL OPERATING REVENUE				
OPERATING EXPENSES:					OPERATING EXPENSES:				
37,777	38,297	520		1.36%	38,159	38,297	138		0.36%
10,457	10,912	455		4.17%	10,598	10,912	314		2.88%
15,959	40,271	24,311		60.37%	38,888	40,271	1,383		3.43%
3,159	3,167	8		0.24%	3,167	3,167	0		n/a
32	36	5		13.27%	36	36	0		n/a
4,347	4,429	82		1.85%	4,933	4,429	(504)		-11.39%
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>71,732</u>	<u>97,112</u>	<u>25,380</u>		<u>26.13%</u>	<u>95,782</u>	<u>97,112</u>	<u>1,331</u>		<u>1.37%</u>
TOTAL OPERATING EXPENSES					TOTAL OPERATING EXPENSES				
<u>15,056</u>	<u>(19,607)</u>	<u>34,663</u>		<u>-176.79%</u>	<u>(20,652)</u>	<u>(19,607)</u>	<u>(1,045)</u>		<u>5.33%</u>
OPERATING INCOME/(LOSS)					OPERATING INCOME/(LOSS)				
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
19,607	19,607	0		n/a	19,607	19,607	0		n/a
<u>19,607</u>	<u>19,607</u>	<u>0</u>		<u>n/a</u>	<u>19,607</u>	<u>19,607</u>	<u>0</u>		<u>n/a</u>
TOTAL NON-OPERATING REVENUE					TOTAL NON-OPERATING REVENUE				
<u>34,663</u>	<u>(1)</u>	<u>34,663</u>		<u>n/a</u>	<u>(1,045)</u>	<u>0</u>	<u>(1,045)</u>		<u>n/a</u>
NET INCOME/(LOSS)					NET INCOME/(LOSS)				

Department of Public Health - Mental Health Division

STATEMENT OF REVENUE AND EXPENSES

Month Ending: June 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	6,265	8,546	(2,282)	-26.70%	8,546	8,546	0	n/a	1
2	609	650	(41)	-6.31%	650	650	0	n/a	2
3	390	363	27	7.52%	363	363	0	n/a	3
4	0	0	0	n/a	0	0	0	n/a	4
5	<u>7,264</u>	<u>9,559</u>	<u>(2,295)</u>	<u>-24.01%</u>	<u>9,559</u>	<u>9,559</u>	<u>0</u>	<u>n/a</u>	5
6									6
7									7
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
8	11,149	11,820	(672)	-5.68%	11,820	11,820	0	n/a	8
9	25,429	39,211	(13,782)	-35.15%	39,211	39,211	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	0	0	0	n/a	0	0	0	n/a	15
16	0	0	0	n/a	0	0	0	n/a	16
17	48,742	58,131	(9,389)	-16.15%	58,131	58,131	0	n/a	17
18	0	0	0	n/a	0	0	0	n/a	18
19	0	1,973	(1,973)	-100.00%	5,909	1,973	3,936	199.53%	19
20	1,638	1,709	(71)	-4.14%	1,709	1,709	0	n/a	20
21	6,935	14,026	(7,092)	-50.56%	14,026	14,026	0	n/a	21
22	0	0	0	n/a	0	0	0	n/a	22
23	18,979	18,979	0	n/a	18,979	18,979	0	n/a	23
24	<u>112,871</u>	<u>145,848</u>	<u>(32,977)</u>	<u>-22.61%</u>	<u>149,784</u>	<u>145,848</u>	<u>3,936</u>	<u>2.70%</u>	24
25									25
26	<u>120,135</u>	<u>155,408</u>	<u>(35,273)</u>	<u>-22.70%</u>	<u>159,344</u>	<u>155,408</u>	<u>3,936</u>	<u>2.53%</u>	26
27									27
28									28
OPERATING EXPENSES:					OPERATING EXPENSES:				
29	36,859	38,683	1,824	4.72%	37,260	38,683	1,423	3.68%	29
30	9,975	10,462	487	4.66%	10,052	10,462	411	3.92%	30
31	119,475	139,304	19,829	14.23%	138,945	139,304	359	0.26%	31
32	3,333	3,447	113	3.29%	3,447	3,447	0	n/a	32
33	140	401	261	65.03%	401	401	0	n/a	33
34	2,783	2,823	40	1.41%	3,424	2,823	(601)	-21.29%	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>172,566</u>	<u>195,120</u>	<u>22,555</u>	<u>11.56%</u>	<u>193,529</u>	<u>195,120</u>	<u>1,591</u>	<u>0.82%</u>	38
39									39
40	<u>(52,431)</u>	<u>(39,713)</u>	<u>(12,718)</u>	<u>32.03%</u>	<u>(34,186)</u>	<u>(39,713)</u>	<u>5,527</u>	<u>-13.92%</u>	40
41									41
42									42
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
43	39,713	39,713	0	n/a	39,713	39,713	0	n/a	43
44	<u>39,713</u>	<u>39,713</u>	<u>0</u>	<u>n/a</u>	<u>39,713</u>	<u>39,713</u>	<u>0</u>	<u>n/a</u>	44
45									45
46	<u>(12,718)</u>	<u>(0)</u>	<u>(12,718)</u>	<u>n/a</u>	<u>5,527</u>	<u>(0)</u>	<u>5,527</u>	<u>n/a</u>	46
NET INCOME/(LOSS)					NET INCOME/(LOSS)				

7.11

Department of Public Health - Substance Abuse Division

STATEMENT OF REVENUE AND EXPENSES FYE 9/30/03

Month Ending: June 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:										
0	0	0		n/a	Medi-Cal Revenue	0	0	0		n/a
0	0	0		n/a	Medicare Revenue	0	0	0		n/a
0	0	0		n/a	Other Patient Revenue	0	0	0		n/a
0	0	0		n/a	Provision for Bad debt	0	0	0		n/a
<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>
OTHER OPERATING REVENUE:										
0	0	0		n/a	Short Doyle (Community Mental Health Service)	0	0	0		n/a
2,881	3,668	(787)		-21.45%	Short Doyle M/Cal	3,668	3,668	0		n/a
0	0	0		n/a	MAA/TCM	0	0	0		n/a
0	0	0		n/a	S N C P	0	0	0		n/a
0	0	0		n/a	SB1255 & SB855	0	0	0		n/a
0	0	0		n/a	GME	0	0	0		n/a
0	0	0		n/a	Capitation/Managed Care Settlement	0	0	0		n/a
18,351	15,690	2,661		16.96%	State Alcohol	15,690	15,690	0		n/a
0	3,995	(3,995)		-100.00%	Proposition 36	3,995	3,995	0		n/a
0	0	0		n/a	State Realignment	0	0	0		n/a
0	0	0		n/a	Prop 99 AB75	0	0	0		n/a
0	0	0		n/a	Other State (CCS and State Mandated Cost)	0	0	0		n/a
162	352	(190)		-54.02%	Fees/Cafeteria/Misc (includes lease income)	352	352	0		n/a
2,457	3,684	(1,227)		-33.30%	Workorder Recovery	3,684	3,684	0		n/a
0	0	0		n/a	Transfer In and Project Related	0	0	0		n/a
6,384	6,384	0		n/a	Carryforward	6,384	6,384	0		n/a
<u>30,235</u>	<u>33,773</u>	<u>(3,538)</u>		<u>-10.48%</u>	TOTAL OTHER OPERATING REVENUE	<u>33,773</u>	<u>33,773</u>	<u>0</u>		<u>n/a</u>
<u>30,235</u>	<u>33,773</u>	<u>(3,538)</u>		<u>-10.48%</u>	TOTAL OPERATING REVENUE	<u>33,773</u>	<u>33,773</u>	<u>0</u>		<u>n/a</u>
OPERATING EXPENSES:										
2,687	2,854	167		5.86%	Personnel Services	2,855	2,854	(1)		-0.04%
765	845	81		9.54%	Mandatory Fringe Benefits	827	845	19		2.20%
58,267	59,950	1,683		2.81%	Non-personal Services	59,950	59,950	0		n/a
55	72	17		24.08%	Materials and Supplies	72	72	0		n/a
0	0	0		n/a	Facilities Maint. & Capital Outlay	0	0	0		n/a
1,546	1,584	38		2.40%	Services of Other Departments (workorders)	1,584	1,584	0		n/a
0	0	0		n/a	Operating Transfer Out	0	0	0		n/a
0	0	0		n/a	Intrafund Transfer	0	0	0		n/a
0	0	0		n/a	Projects	0	0	0		n/a
<u>63,319</u>	<u>65,305</u>	<u>1,986</u>		<u>3.04%</u>	TOTAL OPERATING EXPENSES	<u>65,288</u>	<u>65,305</u>	<u>18</u>		<u>0.03%</u>
<u>(33,085)</u>	<u>(31,533)</u>	<u>(1,552)</u>		<u>4.92%</u>	OPERATING INCOME/(LOSS)	<u>(31,515)</u>	<u>(31,533)</u>	<u>18</u>		<u>-0.06%</u>
NON-OPERATING REVENUE:										
31,533	31,533	0		n/a	General Fund	31,533	31,533	0		n/a
<u>31,533</u>	<u>31,533</u>	<u>0</u>		<u>n/a</u>	TOTAL NON-OPERATING REVENUE	<u>31,533</u>	<u>31,533</u>	<u>0</u>		<u>n/a</u>
<u>(1,552)</u>	<u>0</u>	<u>(1,552)</u>		<u>n/a</u>	NET INCOME/(LOSS)	<u>18</u>	<u>0</u>	<u>18</u>		<u>n/a</u>

7.1