



Edwin M. Lee,
Mayor

Greg Wagner,
Chief Financial Officer

MEMORANDUM

February 23, 2016

TO: President Ed Chow and Honorable Members of the Health Commission

FROM: Greg Wagner, Chief Financial Officer *GW*

THROUGH: Barbara Garcia, Health Director *BGC for*

RE: Revenue and Expenditure Report – 2nd Quarter FY 2015-16

This report presents the second quarter statement of revenues and expenditures for the Department of Public Health for fiscal year 2015-16. These figures are based on revenue collected and billed, and expenses incurred for the fiscal year beginning July 1, 2015. At the end of the second quarter the department projects a net general fund surplus of \$20.5 million. Operating expenditures are below budget by \$39.0 million, and operating revenues are below budget by \$18.5 million.

Second Quarter Projected FY 2015-16 Surplus/(Deficit)

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
ZSFG	\$ 1,194,676,000	\$ 1,168,108,173	\$ (26,567,827)	\$ 1,194,676,000	\$ 1,159,627,000	\$ 35,049,000	\$ 8,481,173
Laguna Honda	\$ 251,683,787	\$ 255,277,720	\$ 3,593,933	251,683,786	251,814,811	(131,025)	3,462,908
Primary Care	\$ 97,621,000	\$ 96,110,000	\$ (1,511,000)	97,621,000	92,841,000	4,780,000	3,269,000
Health at Home	\$ 7,751,000	\$ 7,751,000	\$ -	7,751,000	8,627,000	(876,000)	(876,000)
Jail Health	\$ 33,209,000	\$ 33,209,000	\$ -	33,209,000	33,035,000	174,000	174,000
Public Health	\$ 282,355,997	\$ 282,355,997	\$ -	282,355,997	282,355,997	-	-
Mental Health	\$ 332,793,766	\$ 337,093,766	\$ 4,300,000	332,793,766	332,793,766	-	4,300,000
Substance Abuse	\$ 91,207,013	\$ 92,907,013	\$ 1,700,000	91,207,013	91,207,013	-	1,700,000
TOTAL DPH	\$ 2,291,297,563	\$ 2,272,812,669	\$ (18,484,894)	\$ 2,291,297,562	\$ 2,252,301,587	\$ 38,995,975	\$ 20,511,081

Zuckerberg San Francisco General Hospital: ZSFG shows a surplus of \$8.5 million compared to budget. Revenues are projected to be below budget by \$26.6 million, and expenditures are projected to be below budget by \$35.0 million. Significant variances include:

- \$29.2 million favorable variance in patient service revenues, due to higher than budgeted commercial revenues and Medi-Cal fee-for-service revenues under the presumptive eligibility program.
- \$22.1 million unfavorable variance in Medi-Cal Waiver revenues (PRIME/GPP), due to a \$7.6 reduction in the funding allocation under the new PRIME program compared to DSRIP. This unfavorable variance is partially offset by an expenditure savings in

operating transfers out due to lower than budgeted intergovernmental transfers required to draw down funds under the new Medicaid 1115 Waiver.

- \$18.0 million unfavorable variance in miscellaneous revenues. In the FY 15-16 and 16-17 adopted budget the Mayor and Board of Supervisors granted the department authority to transfer up to \$18 million in certain higher-than expected ZSFG revenues into a project to acquire a unified electronic health records system. Because ZSFG does not currently project that these surplus revenues will be realized and therefore does not project a transfer out to the project, this report shows a revenue shortfall of \$18 million dollars, which is equally offset by \$18.0 million in expenditure savings in operating transfers out.
- \$18.9 million unfavorable variance in capitation revenues, due to a State reduction in the capitation rate for the Medi-Cal Expansion population.
- \$29.2 million favorable variance in operating transfers out as described above, reflecting unused appropriation authority for intergovernmental transfers and transfers to project funds.
- \$5.9 million favorable variance in salary and fringe benefits.

Laguna Honda Hospital: LHH shows a surplus of \$0.6 million due to:

- \$3.6 million favorable variance in net patient service revenues.
- \$0.1 million unfavorable variance in salary and fringe benefits.

In the FY 15-16 and 16-17 adopted budget the Mayor and Board of Supervisors granted the department authority to transfer up to \$7 million in certain higher-than expected Laguna Honda Hospital revenues into a project to acquire a unified electronic health records system. This report projects that LHH will receive the revenues and make a \$7 million transfer into the electronic health records project.

Health at Home: Health at Home shows a \$0.9 million year end deficit due to:

- \$0.7 million unfavorable variance in non-personal services due to penalties assessed for privacy breaches.
- Salary and fringe benefit expenditures \$0.2 million higher than budget. The Department will develop a plan to address this overage.

Primary Care: Primary Care shows a \$3.3 million surplus. Revenues are below budget by \$1.5 million due reduced fee-for-service revenues, partially offset by capitation revenues higher than budget. Expenditures are below budget by \$4.8 million due to salary and fringe benefit savings driven by delays in filling vacant positions.

Jail Health Services: Jail Health shows a surplus of \$0.2 million due to a favorable variance in personnel costs.

Mental Health: Mental Health projects a \$4.3 million favorable variance in Short-Doyle revenue.

Public Health: No reportable variances from budget projected.

Substance Abuse: Substance Abuse projects a \$1.7 million favorable variance in State Alcohol funds.

Comments

- For the third consecutive year the Department is on track to achieve its goal of ending the year without requiring a supplemental appropriation.
- While the department reports significant variances in revenues and expenditures compared to budget, the largest variances are due to the interaction between hospital revenues and operating transfers out to project funds and for intergovernmental transfer payments to draw down federal revenues, as detailed in the ZSFG section of this report. Because these variances in revenues and expenditures largely offset one another they result in a modest net effect on the bottom line. As an exercise to provide a clearer picture of the department's underlying financial performance, without these large offsetting variances (\$29.2 million of expenditure savings in transfers out and an offsetting \$29.2 million revenue shortfall) the department would show a revenue surplus of \$10.7 million and an expenditure savings of \$9.8 million. This indicates that the department is performing adequately in operating expenditures and revenues.
- The department projects that it will transfer \$7 million into the electronic health records project from revenues at Laguna Honda Hospital. Not transfer is currently projected in ZSFG.
- The State and Federal governments are currently finalizing a new Section 1115 Medicaid Waiver. Projected allocations indicate a loss of \$7 million (net of IGTs) in the PRIME program compared to its predecessor DRSIP. This report does not show a variance from budget for the Global Payment Program (GPP) in the current year, although total funding through that program is scheduled to decline in future years as federal DSH reductions are phased in.
- During the past year the Mental Health division changed its revenue accrual policies for Short-Doyle revenues based on a change in interim reimbursement payment method used by the State. The department will continue to evaluate its revenue accruals and deferred credit policies during the coming year, and adjustments could lead to substantial changes in income.

Second Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
ZSFG	\$ 1,194,676,000	\$ 1,168,108,173	\$ (26,567,827)	\$ 1,194,676,000	\$ 1,159,627,000	\$ 35,049,000	\$ 8,481,173
Laguna Honda	\$ 251,683,787	\$ 255,277,720	\$ 3,593,933	251,683,786	251,814,811	(131,025)	3,462,908
Primary Care	\$ 97,621,000	\$ 96,110,000	\$ (1,511,000)	97,621,000	92,841,000	4,780,000	3,269,000
Health at Home	\$ 7,751,000	\$ 7,751,000	\$ -	7,751,000	8,627,000	(876,000)	(876,000)
Jail Health	\$ 33,209,000	\$ 33,209,000	\$ -	33,209,000	33,035,000	174,000	174,000
Public Health	\$ 282,355,997	\$ 282,355,997	\$ -	282,355,997	282,355,997	-	-
Mental Health	\$ 332,793,766	\$ 337,093,766	\$ 4,300,000	332,793,766	332,793,766	-	4,300,000
Substance Abuse	\$ 91,207,013	\$ 92,907,013	\$ 1,700,000	91,207,013	91,207,013	-	1,700,000
TOTAL DPH	\$ 2,291,297,563	\$ 2,272,812,669	\$ (18,484,894)	\$ 2,291,297,562	\$ 2,252,301,587	\$ 38,995,975	\$ 20,511,081

First Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
ZSFG	\$ 1,194,676,000	\$ 1,204,921,173	\$ 10,245,173	\$ 1,194,676,000	\$ 1,192,344,000	\$ 2,332,000	\$ 12,577,173
Laguna Honda	\$ 251,683,781	\$ 252,469,296	\$ 785,515	251,683,786	251,868,986	(185,200)	600,315
Primary Care	\$ 97,621,000	\$ 99,673,000	\$ 2,052,000	97,621,000	92,477,000	5,144,000	7,196,000
Health at Home	\$ 7,751,000	\$ 7,751,000	\$ -	7,751,000	8,039,000	(288,000)	(288,000)
Jail Health	\$ 33,209,000	\$ 33,209,000	\$ -	33,209,000	33,121,000	88,000	88,000
Public Health	\$ 282,256,259	\$ 282,256,259	\$ -	282,256,259	282,256,259	-	-
Mental Health	\$ 333,894,330	\$ 333,894,330	\$ -	333,894,330	333,894,330	-	-
Substance Abuse	\$ 91,753,426	\$ 91,753,426	\$ -	91,753,426	91,753,426	-	-
TOTAL DPH	\$ 2,292,844,797	\$ 2,305,927,484	\$ 13,082,688	\$ 2,292,844,802	\$ 2,285,754,002	\$ 7,090,800	\$ 20,173,488

Difference - Favorable/(Unfavorable)

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
ZSFG	\$ -	\$ (36,813,000)	\$ (36,813,000)	\$ -	\$ (32,717,000)	\$ 32,717,000	\$ (4,096,000)
Laguna Honda	\$ 6	\$ 2,808,424	\$ 2,808,418	\$ -	\$ (54,175)	\$ 54,175	\$ 2,862,593
Primary Care	\$ -	\$ (3,563,000)	\$ (3,563,000)	\$ -	\$ 364,000	\$ (364,000)	\$ (3,927,000)
Health at Home	\$ -	\$ -	\$ -	\$ -	\$ 588,000	\$ (588,000)	\$ (588,000)
Jail Health	\$ -	\$ -	\$ -	\$ -	\$ (86,000)	\$ 86,000	\$ 86,000
Public Health	\$ 99,737	\$ 99,737	\$ -	\$ 99,737	\$ 99,737	\$ -	\$ -
Mental Health	\$ (1,100,564)	\$ 3,199,436	\$ 4,300,000	\$ (1,100,564)	\$ (1,100,564)	\$ -	\$ 4,300,000
Substance Abuse	\$ (546,413)	\$ 1,153,587	\$ 1,700,000	\$ (546,413)	\$ (546,413)	\$ -	\$ 1,700,000
TOTAL DPH	\$ (1,547,233)	\$ (33,114,815)	\$ (31,567,582)	\$ (1,547,239)	\$ (33,452,414)	\$ 31,905,175	\$ 337,593

DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUE AND EXPENSES
 Period Ending: December 31, 2015
 (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	122,173	105,033	17,140	16.3%	Medi-Cal Revenue	273,950	249,487	24,462	9.8%	
2	47,936	45,479	2,457	5.4%	Medicare Revenue	119,969	108,462	11,507	10.6%	
3	86,214	87,580	(1,367)	-1.6%	Other Patient Revenue	200,417	203,953	(3,535)	-1.7%	
4	(33,615)	(36,930)	3,315	9.0%	Provision for Bad debt	(90,469)	(86,876)	(3,593)	-4.1%	
5	222,708	201,163	21,545	10.7%	TOTAL NET PATIENT SERVICE REVENUE	503,867	475,026	28,841	6.1%	
OTHER OPERATING REVENUE:										
8	15,148	35,110	(19,962)	-56.9%	Short Doyle (Community Mental Health Service)	71,519	70,219	1,300	0.0185	
9	40,306	33,841	6,465	19.1%	Short Doyle M/Cal	71,576	68,576	3,000	4.4%	
10	3,311	3,355	(44)	-1.3%	MAA/TCM	7,689	7,689	-	n/a	
11	85,233	94,431	(9,198)	-9.7%	S N C P	204,558	226,634	(22,076)	-9.7%	
12	2,028	2,028	-	n/a	Hospital Fee AB1383	4,868	4,868	-	n/a	
13	1,229	1,229	-	n/a	GME	2,949	2,949	-	n/a	
14	77,462	84,345	(6,883)	-8.2%	Capitation/Managed Care Settlement	185,908	202,426	(16,518)	-8.2%	
15	5,420	9,200	(3,779)	-41.1%	State Alcohol	20,099	18,399	1,700	9.2%	
16	48,679	64,477	(15,798)	-24.5%	State Realignment	139,523	136,260	3,263	2.4%	
17	1,277	2,314	(1,038)	-44.8%	Other State (CCS and State Mandated Cost)	4,629	4,629	-	n/a	
18	10,590	22,702	(12,112)	-53.4%	Fees/Cafeteria/Misc (includes lease income)	31,809	49,540	(17,731)	-35.8%	
19	9,676	24,773	(15,097)	-60.9%	Workorder Recovery	52,080	52,080	(0)	0.0%	
20	28,300	40,914	(12,615)	-30.8%	Transfer In and Project Related	92,929	93,192	(264)	-0.3%	
21	154,491	154,491	-	n/a	Carryforward	234,978	234,978	-	n/a	
22	483,149	573,210	(90,061)	-15.7%	TOTAL OTHER OPERATING REVENUE	1,125,114	1,172,439	(47,325)	-4.0%	
24	705,857	774,372	(68,515)	-8.8%	TOTAL OPERATING REVENUE	1,628,980	1,647,465	(18,485)	-1.1%	
OPERATING EXPENSES:										
27	262,007	276,233	14,226	5.2%	Personnel Services	681,907	689,441	7,534	1.1%	
28	103,299	109,675	6,376	5.8%	Mandatory Fringe Benefits	271,062	274,050	2,988	1.1%	
29	369,801	342,787	(27,014)	-7.9%	Non-personnel Services	729,063	728,375	(688)	-0.1%	
30	59,366	59,368	2	0.0%	Materials and Supplies	139,658	139,658	-	n/a	
31	3,024	6,158	3,134	50.9%	Facilities Maint. & Capital Outlay	13,591	13,591	-	n/a	
32	1,191	1,191	-	n/a	Debt Service	2,858	2,858	-	n/a	
33	64,308	49,549	(14,758)	-29.8%	Services of Other Departments (workorders)	112,731	112,731	-	n/a	
34	-	-	-	n/a	Contingency Reserve	-	-	-	n/a	
35	56,176	68,327	12,151	17.8%	Operating Transfer Out	134,822	163,984	29,162	17.8%	
36	9,177	9,177	-	n/a	Intrafund Transfer	22,024	22,024	-	n/a	
37	61,958	60,243	(1,714)	-2.8%	Projects	144,586	144,586	-	n/a	
38	990,306	982,709	(7,597)	-0.8%	TOTAL OPERATING EXPENSES	2,252,302	2,291,298	38,996	1.7%	
40	(284,450)	(208,337)	(76,113)	n/a	OPERATING INCOME/(LOSS)	(623,321)	(643,832)	20,511	n/a	
NON-OPERATING REVENUE:										
43	282,735	282,735	-	n/a	General Fund	643,832	643,832	-	n/a	
44	282,735	282,735	-	n/a	TOTAL NON-OPERATING REVENUE	643,832	643,832	-	n/a	
46	(1,715)	74,398	(76,113)	n/a	NET INCOME/(LOSS)	20,511	0	20,511	n/a	

ZUCKERBERG SAN FRANCISCO GENERAL HOSPITAL

STATEMENT OF REVENUE AND EXPENSES

Period Ending: December 31, 2015

(In Thousands of Dollars)

YEAR-TO-DATE						ANNUAL					
		Fav/(Unfav)						Fav/(Unfav)			
Projection	Budget	Variance	% Var			Projection	Budget	Variance	% Var		
					NET PATIENT SERVICE REVENUE:						
54,236	37,405	16,831	45%	Medi-Cal Revenue	110,130	89,504	20,626	23%	1		
41,168	38,207	2,961	8%	Medicare Revenue	105,709	91,404	14,305	16%	2		
79,613	76,073	3,540	5%	Other Patient Revenue	179,045	180,237	(1,192)	-1%	3		
(33,168)	(36,080)	2,912	8%	Provision for Bad Debt	(89,397)	(84,841)	(4,556)	-5%	4		
141,849	115,605	26,244	23%	TOTAL NET PATIENT SERVICE REVENUE	305,486	276,304	29,182	11%	5		
					OTHER OPERATING REVENUE:						6
-	-	-	n/a	Short Doyle (Community Mental Health Service)	-	-	-	n/a	7		
2,237	2,237	-	n/a	Short Doyle M/Cal	5,368	5,368	-	n/a	8		
2,269	2,269	-	n/a	MAA/TCM	5,446	5,446	-	n/a	9		
85,233	94,431	(9,198)	-10%	GPP/PRIME	204,558	226,634	(22,076)	-10%	10		
2,028	2,028	-	n/a	Hospital Fee AB1383	4,868	4,868	-	n/a	11		
1,229	1,229	-	n/a	State Health Care Initiative	2,949	2,949	-	n/a	12		
73,920	81,811	(7,891)	-10%	Capitation/Managed Care Settlement	177,408	196,345	(18,937)	-10%	13		
-	-	-	n/a	State Alcohol	-	-	-	n/a	14		
18,267	18,267	-	n/a	State Realignment	47,103	43,840	3,263	n/a	15		
-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	n/a	16		
1,946	9,446	(7,500)	-79%	Fees/Cafeteria/Misc. (includes lease income)	4,671	22,671	(18,000)	-79%	17		
3,319	3,319	-	n/a	Workorder Recovery	7,966	7,966	-	n/a	18		
24,068	24,068	-	n/a	Transfer in and Project Related	57,763	57,763	-	n/a	19		
53,245	53,245	-	n/a	Carryforward	127,788	127,788	-	n/a	20		
267,761	292,350	(24,589)	-8%	TOTAL OTHER OPERATING REVENUE	645,888	701,638	(55,750)	-8%	21		
409,610	407,955	1,655	0%	TOTAL OPERATING REVENUE	951,374	977,942	(26,568)	-3%	22		
					OPERATING EXPENSES:						23
128,896	130,982	2,086	2%	Personnel Services	339,388	343,595	4,207	1%	24		
51,459	52,293	834	2%	Mandatory Fringe Benefits	135,495	137,175	1,680	1%	25		
97,232	97,232	-	n/a	Non-personnel Services	233,357	233,357	-	n/a	26		
40,469	40,469	-	n/a	Materials and Supplies	97,125	97,125	-	n/a	27		
2,179	2,179	-	n/a	Facilities Maint. & Capital Outlay	5,230	5,230	-	n/a	28		
1,191	1,191	-	n/a	Debt Service	2,858	2,858	-	n/a	29		
25,067	25,067	-	n/a	Services of Other Departments (workorders)	60,161	60,161	-	n/a	30		
-	-	-	n/a	Contingency Reserve	-	-	-	n/a	31		
53,259	65,410	12,151	19%	Operating Transfer Out	127,822	156,984	29,162	19%	32		
8,552	8,552	-	n/a	Intrafund Transfer	20,524	20,524	-	n/a	33		
57,361	57,361	-	n/a	Projects	137,667	137,667	-	n/a	34		
465,665	480,736	15,071	3%	TOTAL OPERATING EXPENSES	1,159,627	1,194,676	35,049	3%	35		
(56,055)	(72,781)	16,726	23%	OPERATING INCOME/(LOSS)	(208,253)	(216,734)	8,481	2%	36		
					NON-OPERATING REVENUE:						37
90,306	90,306	-	n/a	General Fund	216,734	216,734	-	n/a	38		
90,306	90,306	-	n/a	TOTAL NON-OPERATING REVENUE	216,734	216,734	-	n/a	39		
34,251	17,525	16,726	95%	NET INCOME/(LOSS)	8,481	-	8,481	n/a	40		

LAGUNA HONDA HOSPITAL
STATEMENT OF REVENUE AND EXPENSES
Period Ending: December 31, 2015
(In Thousands of Dollars)

YEAR TO DATE						ANNUAL				
		Fav/(Unfav)						Fav/(Unfav)		
Projection	Budget	Variance	% Var			Projection	Budget	Variance	% Var	
					NET PATIENT SERVICE REVENUE:					
62,580	60,449	2,131	3.5%	Medi-Cal Revenue	148,956	144,209	4,748	3.3%		
3,799	4,214	(414)	-9.8%	Medicare Revenue	9,058	10,052	(994)	-9.9%		
78	147	(69)	-46.9%	Other Patient Revenue	185	350	(165)	-47.1%		
-	-	-	0.0%	Provision for Bad debt	-	-	-	0.0%		
66,457	64,810	1,648	2.5%	TOTAL NET PATIENT SERVICE REVENUE	158,200	154,611	3,588	2.3%		
					OTHER OPERATING REVENUE:					
-	-	-	n/a	Short Doyle (Community Mental Health Service)	-	-	-	n/a		
-	-	-	n/a	Short Doyle M/Cal	-	-	-	n/a		
-	-	-	n/a	MAA/TCM	-	-	-	n/a		
-	-	-	n/a	Safety Net Care Pool	-	-	-	n/a		
-	-	-	n/a	Hospital Fee AB1383	-	-	-	n/a		
-	-	-	n/a	GME	-	-	-	n/a		
-	-	-	n/a	Capitation/Managed Care Settlement	-	-	-	n/a		
-	-	-	n/a	State Alcohol	-	-	-	n/a		
-	-	-	n/a	State Realignment	-	-	-	n/a		
-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	n/a		
464	352	112	31.9%	Fees/Cafeteria/Misc (includes lease income)	1,113	844	269	31.9%		
96	96	(0)	0.0%	Workorder Recovery	230	230	(0)	0.0%		
4,232	4,341	(110)	-2.5%	Transfer In and Project Related	10,156	10,419	(264)	-2.5%		
4,246	4,246	-	n/a	Carryforward	10,189	10,189	-	n/a		
9,037	9,034	2	0.0%	TOTAL OTHER OPERATING REVENUE	21,688	21,682	6	0.0%		
75,494	73,844	1,650	2.2%	TOTAL OPERATING REVENUE	179,887	176,293	3,594	2.0%		
					OPERATING EXPENSES:					
50,607	50,477	(130)	-0.3%	Personnel Services	130,394	130,263	(131)	-0.1%		
21,960	21,839	(121)	-0.6%	Mandatory Fringe Benefits	56,359	56,359	-	n/a		
2,764	5,189	2,426	46.7%	Non-personnel Services	12,455	12,455	-	n/a		
7,506	9,363	1,857	19.8%	Materials and Supplies	22,471	22,471	-	n/a		
(1,062)	861	1,923	223.4%	Facilities Maint. & Capital Outlay	2,065	2,065	-	n/a		
-	-	-	n/a	Debt Service	-	-	-	n/a		
6,852	6,852	-	n/a	Services of Other Departments (workorders)	16,445	16,445	-	n/a		
-	-	-	n/a	Contingency Reserve	-	-	-	n/a		
2,917	2,917	-	n/a	Operating Transfer Out	7,000	7,000	-	n/a		
625	625	-	n/a	Intrafund Transfer	1,500	1,500	-	n/a		
3,017	1,302	(1,714)	-131.6%	Projects	3,126	3,126	-	n/a		
95,186	99,426	4,240	4.3%	TOTAL OPERATING EXPENSES	251,815	251,684	(131)	-0.1%		
(19,692)	(25,582)	5,890	23.0%	OPERATING INCOME/(LOSS)	(71,928)	(75,391)	3,463	4.6%		
					NON-OPERATING REVENUE:					
25,582	25,582	-	n/a	General Fund	75,391	75,391	-	n/a		
25,582	25,582	-	n/a	TOTAL NON-OPERATING REVENUE	75,391	75,391	-	n/a		
5,890	0	5,890		NET INCOME/(LOSS)	3,463	0	3,463			

HEALTH AT HOME
STATEMENT OF REVENUE AND EXPENSES
Period Ending: December 31, 2015
(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:									
34	47	(13)	-27.7%	Medi-Cal Revenue	114	114	-	n/a	
749	624	125	20.0%	Medicare Revenue	1,497	1,497	-	n/a	
147	161	(14)	-8.7%	Other Patient Revenue	388	388	-	n/a	
-	-	-	n/a	Provision for Bad Debt	-	-	-	n/a	
930	832	98	11.8%	TOTAL NET PATIENT SERVICE REVENUE	1,999	1,999	-	n/a	
OTHER OPERATING REVENUE:									
-	-	-	n/a	Short Doyle (Community Health Service)	-	-	-	n/a	
-	-	-	n/a	Short Doyle Medi-Cal	-	-	-	n/a	
-	-	-	n/a	MAA/TCM	-	-	-	n/a	
-	-	-	n/a	Safety Net Care Pool	-	-	-	n/a	
-	-	-	n/a	Hospital Fee AB1383	-	-	-	n/a	
-	-	-	n/a	State Health Care Initiative	-	-	-	n/a	
-	-	-	n/a	Capitation/Managed Care Settlement	-	-	-	n/a	
-	-	-	n/a	State Alcohol	-	-	-	n/a	
-	-	-	n/a	State Realignment	-	-	-	n/a	
-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	n/a	
-	-	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	-	-	-	n/a	
-	185	(185)	-100.0%	Workorder Recovery	444	444	-	n/a	
-	-	-	n/a	Transfer In and Project-Related	-	-	-	n/a	
-	-	-	n/a	Carryforward	-	-	-	n/a	
-	185	(185)	-100.0%	TOTAL OTHER OPERATING REVENUE	444	444	-	n/a	
930	1,017	(87)	-8.6%	TOTAL OPERATING REVENUE	2,443	2,443	-	n/a	
OPERATING EXPENSES:									
1,946	2,061	115	5.6%	Personnel Services	5,253	5,062	(191)	-3.8%	
698	765	67	8.8%	Mandatory Fringe Benefits	1,876	1,879	3	0.2%	
232	175	(57)	-32.6%	Non-personal Services	1,108	420	(688)	-164%	
31	131	100	76.3%	Materials and Supplies	315	315	-	n/a	
-	-	-	n/a	Facilities Maint. & Capital Outlay	-	-	-	n/a	
-	-	-	n/a	Debt Service	-	-	-	n/a	
15	31	16	51.6%	Services of Other Departments (workorders)	75	75	-	n/a	
-	-	-	n/a	Contingency Reserve	-	-	-	n/a	
-	-	-	n/a	Operating Transfer Out	-	-	-	n/a	
-	-	-	n/a	Intrafund Transfer	-	-	-	n/a	
-	-	-	n/a	Projects	-	-	-	n/a	
2,922	3,163	241	7.6%	TOTAL OPERATING EXPENSES	8,627	7,751	(876)	-11%	
(1,992)	(2,146)	154	7.2%	OPERATING INCOME/(LOSS)	(6,184)	(5,308)	(876)	-17%	
NON-OPERATING REVENUE:									
2,212	2,212	-	n/a	General Fund	5,308	5,308	-	n/a	
2,212	2,212	-	n/a	TOTAL NON-OPERATING REVENUE	5,308	5,308	-	n/a	
220	66	154	n/a	NET INCOME/(LOSS)	(876)	-	(876)	n/a	

PRIMARY CARE CLINICS
STATEMENT OF REVENUE AND EXPENSES
Period Ending: December 31, 2015
(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	3,263	3,490	(227)	-6.5%	Medi-Cal Revenue	7,466	8,377	(911)	-10.9%
2	857	1,610	(753)	-46.8%	Medicare Revenue	2,056	3,860	(1,804)	-46.7%
3	542	1,450	(908)	-62.6%	Other Patient Revenue	1,300	3,478	(2,178)	-62.6%
4	(447)	(850)	403	47.4%	Provision for Bad Debt	(1,072)	(2,035)	963	47.3%
5	4,215	5,700	(1,485)	-26.1%	TOTAL NET PATIENT SERVICE REVENUE	9,750	13,680	(3,930)	-28.7%
OTHER OPERATING REVENUE:									
8	0	0	-	n/a	Short Doyle (Community Mental Health Service)	0	0	-	n/a
9	0	0	-	n/a	Short Doyle M/Cal	0	0	-	n/a
10	182	182	-	n/a	MAA/TCM	436	436	-	n/a
11	0	0	-	n/a	GPP/PRIME	0	0	-	n/a
12	0	0	-	n/a	Hospital Fee AB1383	0	0	-	n/a
13	0	0	-	n/a	State Health Care Initiative	0	0	-	n/a
14	3,542	2,534	1,008	39.8%	Capitation/Managed Care Settlement	8,500	6,081	2,419	39.8%
15	0	0	-	n/a	State Alcohol	0	0	-	n/a
17	0	0	-	n/a	State Realignment	0	0	-	n/a
19	0	0	-	n/a	Other State (CCS and State Mandated Cost)	0	0	-	n/a
20	528	528	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	1,268	1,268	-	n/a
21	2,458	2,458	-	n/a	Workorder Recovery	5,899	5,899	-	n/a
22	-	-	-	n/a	Transfer In and Project Related	0	-	-	n/a
23	-	-	-	n/a	Carryforward	-	-	-	n/a
24	6,710	5,702	1,008	17.7%	TOTAL OTHER OPERATING REVENUE	16,103	13,684	2,419	17.7%
26	10,925	11,402	(477)	-4.2%	TOTAL OPERATING REVENUE	25,853	27,364	(1,511)	-5.5%
OPERATING EXPENSES:									
29	21,503	23,245	1,742	7.5%	Personnel Services	56,398	59,916	3,518	5.9%
30	7,715	8,340	625	7.5%	Mandatory Fringe Benefits	20,234	21,496	1,262	5.9%
31	2,558	2,560	2	0.1%	Non-personnel Services	6,140	6,140	-	n/a
32	905	905	-	n/a	Materials and Supplies	2,172	2,172	-	n/a
33	145	145	-	n/a	Facilities Maint. & Capital Outlay	348	348	-	n/a
33	-	-	-	n/a	Debt Service	-	-	-	n/a
34	1,565	1,565	-	n/a	Services of Other Departments (workorders)	3,756	3,756	-	n/a
35	-	-	-	n/a	Contingency Reserve	-	-	-	n/a
36	-	-	-	n/a	Operating Transfer Out	-	-	-	n/a
37	-	-	-	n/a	Intrafund Transfer	-	-	-	n/a
38	1,580	1,580	-	n/a	Projects	3,793	3,793	-	n/a
39	35,971	38,340	2,369	6.2%	TOTAL OPERATING EXPENSES	92,841	97,621	4,780	4.9%
41	(25,046)	(26,938)	1,892	7.0%	OPERATING INCOME/(LOSS)	(66,988)	(70,257)	3,269	4.7%
NON-OPERATING REVENUE:									
44	29,274	29,274	-	n/a	General Fund	70,257	70,257	-	n/a
45	29,274	29,274	-	n/a	TOTAL NON-OPERATING REVENUE	70,257	70,257	-	n/a
47	4,228	2,336	1,892	81.0%	NET INCOME/(LOSS)	3,269	-	3,269	n/a

JAIL HEALTH SERVICES
STATEMENT OF REVENUE AND EXPENSES
Period Ending: December 31, 2015
(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var		Projection	Budget	Fav/(Unfav)	
		Variance						Variance	% Var
					NET PATIENT SERVICE REVENUE:				
1	0	0	0	n/a	Medi-Cal Revenue	0	0	0	n/a
2	0	0	0	n/a	Medicare Revenue	0	0	0	n/a
3	0	0	0	n/a	Other Patient Revenue	0	0	0	n/a
4	0	0	0	n/a	Provision for Bad Debt	0	0	0	n/a
5	0	0	0	n/a	TOTAL NET PATIENT SERVICE REVENUE	0	0	0	n/a
					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	GPP/PRIME	0	0	0	n/a
12	0	0	0	n/a	Hospital Fee AB1383	0	0	0	n/a
13	0	0	0	n/a	State Health Care Initiative	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	State Realignment	0	0	0	n/a
17	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a
18	10	10	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	25	25	0	n/a
19	273	273	0	n/a	Workorder Recovery	656	656	0	n/a
20	0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a
21	0	0	0	n/a	Carryforward	0	0	0	n/a
22	283	283	0	n/a	TOTAL OTHER OPERATING REVENUE	681	681	0	n/a
24	283	283	0	n/a	TOTAL OPERATING REVENUE	681	681	0	n/a
					OPERATING EXPENSES:				
27	6,935	7,012	77	1.1%	Personnel Services	17,946	18,077	131	0.7%
28	2,260	2,285	25	1.1%	Mandatory Fringe Benefits	5,847	5,890	43	0.7%
29	1,851	1,851	0	n/a	Non-personnel Services	4,443	4,443	0	n/a
30	1,438	1,438	0	n/a	Materials and Supplies	3,451	3,451	0	n/a
31	0	0	0	n/a	Facilities Maint. & Capital Outlay	0	0	0	n/a
32	0	0	0	n/a	Debt Service	0	0	0	n/a
33	561	561	0	n/a	Services of Other Departments (workorders)	1,348	1,348	0	n/a
34	0	0	0	n/a	Contingency Reserve	0	0	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	13,045	13,147	102	0.8%	TOTAL OPERATING EXPENSES	33,035	33,209	174	0.5%
40	(12,762)	(12,864)	102	0.8%	OPERATING INCOME/(LOSS)	(32,354)	(32,528)	174	0.5%
					NON-OPERATING REVENUE:				
43	13,553	13,553	0	n/a	General Fund	32,528	32,528	0	n/a
44	13,553	13,553	0	n/a	TOTAL NON-OPERATING REVENUE	32,528	32,528	0	n/a
46	791	689	102	14.8%	NET INCOME/(LOSS)	174	0	174	n/a

MENTAL HEALTH
STATEMENT OF REVENUE AND EXPENSES
Period Ending: December 31, 2015
(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	1,525	3,018	(1,493)	-49.5%	Medi-Cal Revenue	6,035	6,035	0	n/a
2	1,325	824	501	60.8%	Medicare Revenue	1,648	1,648	0	n/a
3	224	309	(85)	-27.6%	Other Patient Revenue	618	618	0	n/a
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a
5	3,074	4,150	(1,077)	-25.9%	TOTAL NET PATIENT SERVICE REVENUE	8,301	8,301	0	n/a
OTHER OPERATING REVENUE:									
8	15,148	35,110	(19,962)	-56.9%	Short Doyle (Community Mental Health Service)	71,519	70,219	1,300	1.9%
9	36,737	28,428	8,309	29.2%	Short Doyle M/Cal	59,856	56,856	3,000	5.3%
10	715	400	315	78.7%	MAA/TCM	800	800	0	n/a
11	0	0	0	n/a	SNCP	0	0	0	n/a
12	0	0	0	n/a	Hospital Fee AB1383	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	18,585	31,260	(12,675)	-40.5%	State Realignment	62,520	62,520	0	n/a
17	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a
18	1,304	1,897	(593)	-31.3%	Fees/Cafeteria/Misc (includes lease income)	3,795	3,795	0	n/a
19	1,926	8,929	(7,003)	-78.4%	Workorder Recovery	17,858	17,858	0	n/a
20	0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a
21	36,136	36,136	0	n/a	Carryforward	36,136	36,136	0	n/a
22	110,551	142,160	(31,609)	-22.2%	TOTAL OTHER OPERATING REVENUE	252,484	248,184	4,300	1.7%
24	113,625	146,311	(32,686)	-22.3%	TOTAL OPERATING REVENUE	260,785	256,485	4,300	1.7%
OPERATING EXPENSES:									
27	24,488	28,371	3,883	13.7%	Personnel Services	60,202	60,202	0	n/a
28	9,089	10,711	1,622	15.1%	Mandatory Fringe Benefits	22,728	22,728	0	n/a
29	144,098	118,686	(25,413)	-21.4%	Non-personal Services	237,371	237,371	0	n/a
30	5,979	3,595	(2,384)	-66.3%	Materials and Supplies	7,189	7,189	0	n/a
31	674	889	215	24.1%	Facilities Maint. & Capital Outlay	1,778	1,778	0	n/a
32	0	0	0	n/a	Debt Service	0	0	0	n/a
33	3,499	1,763	(1,736)	-98.5%	Services of Other Departments (workorders)	3,526	3,526	0	n/a
34	0	0	0	n/a	Contingency Reserve	0	0	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	187,828	164,014	(23,814)	-14.5%	TOTAL OPERATING EXPENSES	332,794	332,794	0	n/a
40	(74,203)	(17,703)	(56,500)	319.2%	OPERATING INCOME/(LOSS)	(72,008)	(76,308)	4,300	-5.6%
NON-OPERATING REVENUE:									
43	38,154	38,154	0	n/a	General Fund	76,308	76,308	0	n/a
44	38,154	38,154	0	n/a	TOTAL NON-OPERATING REVENUE	76,308	76,308	0	n/a
46	(36,049)	20,451	(56,500)	-276.3%	NET INCOME/(LOSS)	4,300	-	4,300	n/a

PUBLIC HEALTH DIVISION
STATEMENT OF REVENUE AND EXPENSES
Period Ending: December 31, 2015
(In Thousands of Dollars)

YEAR TO DATE				
Projection	Budget	Fav/(Unfav)		% Var
		Variance		
1	535	624	(89)	-14.3%
2	38	1	37	7476.8%
3	5,610	9,441	(3,831)	-40.6%
4	0	0	0	n/a
5	<u>6,183</u>	<u>10,065</u>	<u>(3,883)</u>	<u>-0.3857</u>
6				
7				
8	0	0	0	n/a
9	0	0	0	n/a
10	145	504	(359)	-71.2%
11	0	0	0	n/a
12	0	0	0	n/a
13	0	0	0	n/a
14	0	0	0	n/a
15	0	0	0	n/a
16	11,827	14,950	(3,123)	-20.9%
17	1,277	2,314	(1,038)	-44.8%
18	6,235	10,289	(4,054)	-39.4%
19	1,239	7,291	(6,052)	-83.0%
20	0	12,505	(12,505)	-100.0%
21	<u>45,078</u>	<u>45,078</u>	<u>0</u>	<u>n/a</u>
22	<u>65,800</u>	<u>92,931</u>	<u>(27,131)</u>	<u>-0.2919</u>
23				
24	<u>71,983</u>	<u>102,997</u>	<u>(31,013)</u>	<u>-0.3011</u>
25				
26				
27	25,298	31,215	5,917	19.0%
28	9,244	12,330	3,086	25.0%
29	70,995	77,399	6,404	8.3%
30	3,005	3,324	319	9.6%
31	1,088	2,072	985	47.5%
32	0	0	0	n/a
33	23,694	12,182	(11,511)	-94.5%
34	0	0	0	n/a
35	0	0	0	n/a
36	0	0	0	n/a
37	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
38	133,323	138,523	5,200	3.8%
39				
40	(61,340)	(35,526)	(25,814)	72.7%
41				
42				
43	<u>60,720</u>	<u>60,720</u>	<u>0</u>	<u>n/a</u>
44	60,720	60,720	0	n/a
45				
46	<u>(619)</u>	<u>25,194</u>	<u>(25,814)</u>	<u>-102.5%</u>

NET PATIENT SERVICE REVENUE:

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

OTHER OPERATING REVENUE:

Short Doyle (Community Mental Health Service)	
Short Doyle M/Cal	
MAA/TCM	
SNCP	
Hospital Fee AB1383	
GME	
Capitation/Managed Care Settlement	
State Alcohol	
State Realignment	
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	
Debt Service	
Services of Other Departments (workorders)	
Contingency Reserve	
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)		% Var
		Variance		
1	1,248	1,248	0	n/a
2	1	1	0	n/a
3	18,882	18,882	0	n/a
4	0	0	0	n/a
5	<u>20,131</u>	<u>20,131</u>	<u>0</u>	<u>n/a</u>
6				
7				
8	0	0	0	n/a
9	0	0	0	n/a
10	1,007	1,007	0	n/a
11	0	0	0	n/a
12	0	0	0	n/a
13	0	0	0	n/a
14	0	0	0	n/a
15	0	0	0	n/a
16	29,900	29,900	0	n/a
17	4,629	4,629	0	n/a
18	20,578	20,578	0	n/a
19	14,582	14,582	0	n/a
20	25,010	25,010	0	n/a
21	<u>45,078</u>	<u>45,078</u>	<u>0</u>	<u>n/a</u>
22	<u>140,784</u>	<u>140,784</u>	<u>0</u>	<u>n/a</u>
23				
24	<u>160,915</u>	<u>160,915</u>	<u>0</u>	<u>n/a</u>
25				
26				
27	66,238	66,238	0	n/a
28	26,163	26,163	0	n/a
29	154,798	154,798	0	n/a
30	6,647	6,647	0	n/a
31	4,145	4,145	0	n/a
32	0	0	0	n/a
33	24,365	24,365	0	n/a
34	0	0	0	n/a
35	0	0	0	n/a
36	0	0	0	n/a
37	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
38	282,356	282,356	0	n/a
39				
40	(121,441)	(121,441)	0	n/a
41				
42				
43	<u>121,441</u>	<u>121,441</u>	<u>0</u>	<u>n/a</u>
44	121,441	121,441	0	n/a
45				
46	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>

SUBSTANCE ABUSE
STATEMENT OF REVENUE AND EXPENSES
Period Ending: December 31, 2015
(In Thousands of Dollars)

YEAR TO DATE				
Projection	Budget	Fav/(Unfav)		% Var
		Variance		
0	0	0	n/a	
0	0	0	n/a	
0	0	0	n/a	
0	0	0	n/a	
<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	
0	0	0	n/a	
1,332	3,176	(1,844)	-58.1%	
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	
5,420	9,200	(3,779)	-41.1%	
0	0	0	n/a	
0	0	0	n/a	
103	180	(77)	-42.8%	
365	2,222	(1,857)	-83.6%	
0	0	0	n/a	
15,786	15,786	0	n/a	
23,007	30,564	(7,557)	-24.7%	
<u>23,007</u>	<u>30,564</u>	<u>(7,557)</u>	<u>-24.7%</u>	
2,333	2,870	536	18.7%	
874	1,112	238	21.4%	
50,071	39,695	(10,376)	-26.1%	
33	144	111	77.0%	
0	13	13	100.0%	
0	0	0	n/a	
3,055	1,528	(1,527)	-100.0%	
0	0	0	n/a	
0	0	0	n/a	
0	0	0	n/a	
0	0	0	n/a	
<u>56,367</u>	<u>45,361</u>	<u>(11,006)</u>	<u>-24.3%</u>	
(33,360)	(14,797)	(18,563)	125.5%	
22,933	22,933	0	n/a	
<u>22,933</u>	<u>22,933</u>	<u>0</u>	<u>n/a</u>	
<u>(10,427)</u>	<u>8,136</u>	<u>(18,563)</u>	<u>-228.2%</u>	

ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var
		Variance		
0	0	0		n/a
0	0	0		n/a
0	0	0		n/a
0	0	0		n/a
<u>0</u>	<u>0</u>	<u>0</u>		<u>n/a</u>
0	0	0		n/a
6,352	6,352	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
20,099	18,399	1,700		9.2%
0	0	0		n/a
0	0	0		n/a
360	360	0		n/a
4,444	4,444	0		n/a
0	0	0		n/a
15,786	15,786	0		n/a
47,042	45,342	1,700		0.037
<u>47,042</u>	<u>45,342</u>	<u>1,700</u>		<u>0.037</u>
6,089	6,089	0		n/a
2,360	2,360	0		n/a
79,390	79,390	0		n/a
287	287	0		n/a
25	25	0		n/a
0	0	0		n/a
3,055	3,055	0		n/a
0	0	0		n/a
0	0	0		n/a
0	0	0		n/a
0	0	0		n/a
<u>91,207</u>	<u>91,207</u>	<u>0</u>		<u>n/a</u>
(44,165)	(45,865)	1,700		-3.7%
45,865	45,865	0		n/a
45,865	45,865	0		n/a
<u>1,700</u>	<u>-</u>	<u>1,700</u>		<u>n/a</u>