



Edwin M. Lee,
Mayor

Greg Wagner,
Chief Financial Officer

MEMORANDUM

November 24, 2015

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

FROM: Greg Wagner, Chief Financial Officer

THROUGH: Barbara Garcia, Health Director

RE: Revenue and Expenditure Report – 1st Quarter FY 2015-16

This report presents the first 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 first quarter the department projects a net general fund surplus of \$20.2 million. Operating expenditures are below budget by \$7.1 million, and operating revenues are above budget by \$13.1 million.

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

First Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/(Deficit)	Revised Budget	Current Projection	Surplus/(Deficit)	Surplus/(Deficit)
Department of Public Health							
SFGH	\$ 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

San Francisco General Hospital: SFGH shows a surplus of \$12.6 million compared to budget. Revenues are projected to be above budget by \$10.2 million, and expenditures are projected to be below budget by \$2.3 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.
- \$18.9 million unfavorable variance in capitation revenues, due to a State reduction in the capitation rate for the Medi-Cal Expansion population.
- \$2.3 million favorable variance in salary and fringe benefits.

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

- \$0.8 million favorable variance in net patient service revenues.
- \$0.2 million unfavorable variance in salary and fringe benefits.

Health at Home: Health at Home shows a \$0.3 million year end deficit due to salary and fringe benefit expenditures higher than budget. The Department will develop a plan to address this overage.

Primary Care: Primary Care shows a \$7.2 million surplus. Revenues are above budget by \$2.0 million due primarily to higher than budgeted capitation revenues from increased enrollment under the ACA. Expenditures are below budget by \$5.1 million due to salary and fringe benefit savings driven by delays in filling vacant positions.

Jail Health Services: Jail Health shows a surplus of \$0.08 million due to a favorable variance in personnel costs.

Mental Health, Public Health, and Substance Abuse: The Mental Health, Public Health, and Substance Abuse divisions currently do not project significant variances from budget. Contract expenditure and revenue accrual variances for these divisions are generally difficult to accurately project based on the first quarter alone, and more accurate variance projections will be available in the second quarter financial report.

Conclusions and Comments

The projections in this report are based on a single quarter of financial data and therefore likely to change over the course of the year. However, the department is currently projected to end the year with a general fund surplus. Sources of uncertainty in the current year include:

- The State and Federal governments are currently in the process of negotiating a new Section 1115 Medicaid Waiver, which could have material impacts to projected revenues for waiver revenues including DSH, Safety Net Care Pool, and DSRIP. The outcome of the waiver could also impact State Realignment reimbursement, and supplemental revenues including rate range and SB 208 payments.
- 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.
- Two divisions, Laguna Honda Hospital and Health at Home, project minor overages in salary and fringe benefit spending. The department will work to develop corrective action plans to ensure spending remains within budget, and does not anticipate the need for a supplemental appropriation.

First Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
SFGH	\$ 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

**DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUE AND EXPENSES**

Period Ending: June 30, 2015

(In Thousands of Dollars)

YEAR TO DATE				ANNUAL				
Projection	Budget	Fav/(Unfav)			Projection	Budget	Fav/(Unfav)	
		Variance	% Var				Variance	% Var
				NET PATIENT SERVICE REVENUE:				
73,638	62,780	10,858	17.3%	Medi-Cal Revenue	270,195	249,487	20,707	8.3%
30,624	27,259	3,365	12.3%	Medicare Revenue	122,457	108,462	13,995	12.9%
45,517	51,674	(6,157)	-11.9%	Other Patient Revenue	202,397	203,953	(1,555)	-0.8%
(24,511)	(22,158)	(2,353)	-10.6%	Provision for Bad debt	(91,432)	(86,876)	(4,556)	-5.2%
125,268	119,555	5,713	4.8%	TOTAL NET PATIENT SERVICE REVENUE	503,617	475,026	28,591	6.0%
				OTHER OPERATING REVENUE:				
4,777	17,555	(12,777)	-72.8%	Short Doyle (Community Mental Health Service)	70,219	70,219	-	n/a
18,576	17,144	1,432	8.4%	Short Doyle M/Cal	68,576	68,576	-	n/a
1,837	1,923	(86)	-4.5%	MAA/TCM	7,689	7,689	-	n/a
56,659	56,659	-	n/a	S N C P	226,634	226,634	-	n/a
1,217	1,217	-	n/a	Hospital Fee AB1383	4,868	4,868	-	n/a
737	737	-	n/a	GME	2,949	2,949	-	n/a
46,727	50,606	(3,879)	-7.7%	Capitation/Managed Care Settlement	186,908	202,426	(15,518)	-7.7%
3,097	4,600	(1,503)	-32.7%	State Alcohol	18,399	18,399	-	n/a
21,572	34,065	(12,493)	-36.7%	State Realignment	136,260	136,260	-	n/a
41	1,157	(1,116)	-96.4%	Other State (CCS and State Mandated Cost)	4,629	4,629	-	n/a
8,666	12,384	(3,718)	-30.0%	Fees/Cafeteria/Misc (includes lease income)	49,813	49,540	273	0.6%
5,025	13,407	(8,382)	-62.5%	Workorder Recovery	53,627	53,627	0	0.0%
16,980	23,298	(6,318)	-27.1%	Transfer In and Project Related	92,929	93,192	(264)	-0.3%
131,495	131,495	-	n/a	Carryforward	234,978	234,978	-	n/a
317,407	366,247	(48,841)	-13.3%	TOTAL OTHER OPERATING REVENUE	1,158,478	1,173,986	(15,508)	-1.3%
442,675	485,803	(43,128)	-8.9%	TOTAL OPERATING REVENUE	1,662,095	1,649,012	13,083	0.8%
				OPERATING EXPENSES:				
152,449	154,747	2,298	1.5%	Personnel Services	684,214	689,480	5,266	0.8%
60,416	61,536	1,120	1.8%	Mandatory Fringe Benefits	272,217	274,042	1,825	0.7%
287,943	182,571	(105,372)	-57.7%	Non-personnel Services	730,279	730,279	-	n/a
39,423	34,918	(4,504)	-12.9%	Materials and Supplies	139,669	139,669	-	n/a
1,893	3,397	1,504	44.3%	Facilities Maint. & Capital Outlay	13,591	13,591	-	n/a
715	715	-	n/a	Debt Service	2,858	2,858	-	n/a
50,150	28,083	(22,067)	-78.6%	Services of Other Departments (workorders)	112,332	112,332	-	n/a
-	-	-	n/a	Contingency Reserve	-	-	-	n/a
40,996	40,996	-	n/a	Operating Transfer Out	163,984	163,984	-	n/a
5,506	5,506	-	n/a	Intrafund Transfer	22,024	22,024	-	n/a
38,382	36,146	(2,235)	-6.2%	Projects	144,586	144,586	-	n/a
677,873	548,616	(129,257)	-23.6%	TOTAL OPERATING EXPENSES	2,285,754	2,292,845	7,091	0.3%
(235,198)	(62,813)	(172,385)	n/a	OPERATING INCOME/(LOSS)	(623,659)	(643,832)	20,173	n/a
				NON-OPERATING REVENUE:				
157,452	157,452	-	n/a	General Fund	643,832	643,832	-	n/a
157,452	157,452	-	n/a	TOTAL NON-OPERATING REVENUE	643,832	643,832	-	n/a
(77,746)	94,639	(172,385)	n/a	NET INCOME/(LOSS)	20,173	(0)	20,173	n/a

SAN FRANCISCO GENERAL HOSPITAL

STATEMENT OF REVENUE AND EXPENSES

Period Ending: June 30, 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	33,113	22,488	10,625	47%	Medi-Cal Revenue	110,130	89,504	20,626	23%	
2	26,360	22,973	3,387	15%	Medicare Revenue	105,709	91,404	14,305	16%	
3	44,410	45,744	(1,334)	-3%	Other Patient Revenue	179,045	180,237	(1,192)	-1%	
4	(24,203)	(21,648)	(2,555)	-12%	Provision for Bad Debt	(89,397)	(84,841)	(4,556)	-5%	
5	79,680	69,557	10,123	15%	TOTAL NET PATIENT SERVICE REVENUE	305,486	276,304	29,182	11%	
6										
7					OTHER OPERATING REVENUE:					
8	-	-	-	n/a	Short Doyle (Community Health Service)	-	-	-	n/a	
9	1,342	1,342	-	n/a	Short Doyle Medi-Cal	5,368	5,368	-	n/a	
10	1,362	1,362	-	n/a	MAA/TCM	5,446	5,446	-	n/a	
11	56,659	56,659	-	n/a	DSH/SNCP/DSRIP	226,634	226,634	-	n/a	
12	1,217	1,217	-	n/a	Hospital Fee AB1383/Meaningful Use	4,868	4,868	-	n/a	
13	737	737	-	n/a	State Health Care Initiative	2,949	2,949	-	n/a	
14	44,352	49,086	(4,734)	-10%	Capitation/Managed Care Settlement	177,408	196,345	(18,937)	-10%	
15	-	-	-	n/a	State Alcohol	-	-	-	n/a	
17	10,960	10,960	-	n/a	State Realignment	43,840	43,840	-	n/a	
19	-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	n/a	
20	5,667	5,667	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	22,671	22,671	-	n/a	
21	1,992	1,992	-	n/a	Workorder Recovery	7,966	7,966	-	n/a	
22	14,441	14,441	-	n/a	Transfer In and Project-Related	57,763	57,763	-	n/a	
23	31,947	31,947	-	n/a	Carryforward	127,788	127,788	-	n/a	
24	170,676	175,410	(4,734)	-3%	TOTAL OTHER OPERATING REVENUE	682,701	701,638	(18,937)	-3%	
25										
26	250,356	244,967	5,389	2%	TOTAL OPERATING REVENUE	988,187	977,942	10,245	1%	
27										
28					OPERATING EXPENSES:					
29	77,355	77,888	533	1%	Personnel Services	341,929	343,595	1,666	0%	
30	30,882	31,095	213	1%	Mandatory Fringe Benefits	136,509	137,175	666	0%	
31	58,339	58,339	-	n/a	Non-personal Services	233,357	233,357	-	n/a	
32	24,282	24,282	-	n/a	Materials and Supplies	97,125	97,125	-	n/a	
33	1,307	1,307	-	n/a	Facilities Maint. & Capital Outlay	5,230	5,230	-	n/a	
33	715	715	-	n/a	Debt Service	2,858	2,858	-	n/a	
34	15,040	15,040	-	n/a	Services of Other Departments (workorders)	60,161	60,161	-	n/a	
34	-	-	-	n/a	Contingency Reserve	-	-	-	n/a	
35	39,246	39,246	-	n/a	Operating Transfer Out	156,984	156,984	-	n/a	
36	5,131	5,131	-	n/a	Intrafund Transfer	20,524	20,524	-	n/a	
37	34,417	34,417	-	n/a	Projects	137,667	137,667	-	n/a	
38	286,714	287,460	746	0%	TOTAL OPERATING EXPENSES	1,192,344	1,194,676	2,332	0%	
39										
40	(36,358)	(42,493)	6,135	14%	OPERATING INCOME/(LOSS)	(204,157)	(216,734)	12,577	6%	
41										
42					NON-OPERATING REVENUE:					
43	54,183	54,183	-	n/a	General Fund	216,734	216,734	-	n/a	
44	54,183	54,183	-	n/a	TOTAL NON-OPERATING REVENUE	216,734	216,734	-	n/a	
45										
46	17,825	11,690	6,135	52%	NET INCOME/(LOSS)	12,577	-	12,577	n/a	

LAGUNA HONDA HOSPITAL
STATEMENT OF REVENUE AND EXPENSES

Period Ending: June 30, 2015

(In Thousands of Dollars)

YEAR TO DATE			
Projection	Budget	Fav/(Unfav)	
		Variance	% Var
36,742	36,348	394	1.1%
2,673	2,534	139	5.5%
250	88	161	182.8%
-	-	-	0.0%
<u>39,664</u>	<u>38,970</u>	<u>694</u>	<u>1.8%</u>
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
279	211	68	32.4%
57	57	0	0.0%
2,539	2,605	(66)	-2.5%
2,547	2,547	-	n/a
5,423	5,421	2	0.0%
<u>45,087</u>	<u>44,391</u>	<u>696</u>	<u>1.6%</u>
30,300	30,341	41	0.1%
13,287	13,127	(160)	-1.2%
1,799	3,114	1,315	42.2%
4,435	5,618	1,183	21.1%
(1,175)	516	1,692	327.7%
-	-	-	n/a
4,111	4,111	-	n/a
-	-	-	n/a
1,750	1,750	-	n/a
375	375	-	n/a
3,017	781	(2,235)	-286.1%
57,898	59,733	1,835	3.1%
<u>(12,811)</u>	<u>(15,342)</u>	<u>2,531</u>	<u>16.5%</u>
15,342	15,342	-	n/a
15,342	15,342	-	n/a
<u>2,531</u>	<u>0</u>	<u>2,531</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

Safety Net Care Pool

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-personnel 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)	
		Variance	% Var
144,683	144,209	475	0.3%
10,207	10,052	155	1.5%
496	350	146	41.6%
-	-	-	0.0%
155,387	154,611	776	0.5%
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
-	-	-	n/a
1,117	844	273	32.4%
230	230	0	0.0%
10,156	10,419	(264)	-2.5%
10,189	10,189	-	n/a
21,692	21,682	10	0.0%
177,079	176,293	786	0.4%
130,243	130,263	20	0.0%
56,564	56,359	(205)	-0.4%
12,455	12,455	-	n/a
22,471	22,471	-	n/a
2,065	2,065	-	n/a
-	-	-	n/a
16,445	16,445	-	n/a
-	-	-	n/a
7,000	7,000	-	n/a
1,500	1,500	-	n/a
3,126	3,126	-	n/a
251,869	251,684	(185)	-0.1%
(74,790)	(75,391)	600	0.8%
75,391	75,391	-	n/a
75,391	75,391	-	n/a
600	(0)	600	

HEALTH AT HOME
STATEMENT OF REVENUE AND EXPENSES

Period Ending: June 30, 2015

(In Thousands of Dollars)

(In thousands of Dollars)

YEAR-TO-DATE						ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var		Projection	Budget	Fav/(Unfav)		% Var
		Variance						Variance		
					NET PATIENT SERVICE REVENUE:					
1	19	29	(10)	-34.5%	Medi-Cal Revenue	114	114	-	n/a	
2	406	374	32	8.6%	Medicare Revenue	1,497	1,497	-	n/a	
3	88	97	(9)	-9.3%	Other Patient Revenue	388	388	-	n/a	
4	-	-	-	n/a	Provision for Bad Debt	-	-	-	n/a	
5	513	500	13	2.6%	TOTAL NET PATIENT SERVICE REVENUE	1,999	1,999	-	n/a	
					OTHER OPERATING REVENUE:					
8	-	-	-	n/a	Short Doyle (Community Health Service)	-	-	-	n/a	
9	-	-	-	n/a	Short Doyle Medi-Cal	-	-	-	n/a	
10	-	-	-	n/a	MAA/TCM	-	-	-	n/a	
11	-	-	-	n/a	Safety Net Care Pool	-	-	-	n/a	
12	-	-	-	n/a	Hospital Fee AB1383	-	-	-	n/a	
13	-	-	-	n/a	State Health Care Initiative	-	-	-	n/a	
14	-	-	-	n/a	Capitation/Managed Care Settlement	-	-	-	n/a	
15	-	-	-	n/a	State Alcohol	-	-	-	n/a	
16	-	-	-	n/a	State Realignment	-	-	-	n/a	
17	-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	n/a	
18	-	-	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	-	-	-	n/a	
19	-	111	(111)	-100.0%	Workorder Recovery	444	444	-	n/a	
20	-	-	-	n/a	Transfer In and Project-Related	-	-	-	n/a	
21	-	-	-	n/a	Carryforward	-	-	-	n/a	
22	-	111	(111)	-100.0%	TOTAL OTHER OPERATING REVENUE	444	444	-	n/a	
24	513	611	(98)	-16.0%	TOTAL OPERATING REVENUE	2,443	2,443	-	n/a	
					OPERATING EXPENSES:					
27	1,168	1,265	97	7.7%	Personnel Services	5,335	5,062	(273)	-5.4%	
28	418	470	52	11.1%	Mandatory Fringe Benefits	1,894	1,879	(15)	-0.8%	
29	216	105	(111)	-105.7%	Non-personal Services	420	420	-	n/a	
30	18	79	61	77.2%	Materials and Supplies	315	315	-	n/a	
31	-	-	-	n/a	Facilities Maint. & Capital Outlay	-	-	-	n/a	
32	-	-	-	n/a	Debt Service	-	-	-	n/a	
33	-	19	19	100.0%	Services of Other Departments (workorders)	75	75	-	n/a	
34	-	-	-	n/a	Contingency Reserve	-	-	-	n/a	
35	-	-	-	n/a	Operating Transfer Out	-	-	-	n/a	
36	-	-	-	n/a	Intrafund Transfer	-	-	-	n/a	
37	-	-	-	n/a	Projects	-	-	-	n/a	
38	1,820	1,938	118	6.1%	TOTAL OPERATING EXPENSES	8,039	7,751	(288)	-3.7%	
40	(1,307)	(1,327)	20	1.5%	OPERATING INCOME/(LOSS)	(5,596)	(5,308)	(288)	-5.4%	
					NON-OPERATING REVENUE:					
43	1,327	1,327	-	n/a	General Fund	5,308	5,308	-	n/a	
44	1,327	1,327	-	n/a	TOTAL NON-OPERATING REVENUE	5,308	5,308	-	n/a	
46	20	-	20	n/a	NET INCOME/(LOSS)	(288)	-	(288)	n/a	

PRIMARY CARE CLINICS
STATEMENT OF REVENUE AND EXPENSES
Period Ending: June 30, 2015
(In Thousand of Dollars)

YEAR-TO-DATE					ANNUAL				
Projection	Budget	Fav/(Unfav) Variance	% Var		Projection	Budget	Fav/(Unfav) Variance	% Var	
NET PATIENT SERVICE REVENUE:									
2,653	2,094	559	26.7%	Medi-Cal Revenue	7,984	8,377	(393)	-4.7%	
506	966	(460)	-47.6%	Medicare Revenue	3,395	3,860	(465)	-12.0%	
365	870	(505)	-58.0%	Other Patient Revenue	2,969	3,478	(509)	-14.6%	
(308)	(510)	202	39.6%	Provision for Bad Debt	(2,035)	(2,035)	-	n/a	
3,216	3,420	(204)	-6.0%	TOTAL NET PATIENT SERVICE REVENUE	12,313	13,680	(1,367)	-10.0%	
OTHER OPERATING REVENUE:									
0	0	-	n/a	Short Doyle (Community Health Service)	0	0	-	n/a	
0	0	-	n/a	Short Doyle Medi-Cal	0	0	-	n/a	
109	109	-	n/a	MAA/TCM	436	436	-	n/a	
0	0	-	n/a	DSH/SNCP/DSRIP	0	0	-	n/a	
0	0	-	n/a	Hospital Fee AB1383/Meaningful Use	0	0	-	n/a	
0	0	-	n/a	State Health Care Initiative	0	0	-	n/a	
2,375	1,520	855	56.3%	Capitation/Managed Care Settlement	9,500	6,081	3,419	56.2%	
0	0	-	n/a	State Alcohol	0	0	-	n/a	
0	0	-	n/a	State Realignment	0	0	-	n/a	
0	0	-	n/a	Other State (CCS and State Mandated Cost)	0	0	-	n/a	
317	317	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	1,268	1,268	-	n/a	
1,475	1,475	-	n/a	Workorder Recovery	5,899	5,899	-	n/a	
-	-	-	n/a	Transfer In and Project-Related	0	-	-	n/a	
-	-	-	n/a	Carryforward	-	-	-	n/a	
4,276	3,421	855	25.0%	TOTAL OTHER OPERATING REVENUE	17,103	13,684	3,419	25.0%	
7,492	6,841	651	9.5%	TOTAL OPERATING REVENUE	29,416	27,364	2,052	7.5%	
OPERATING EXPENSES:									
12,925	14,089	1,164	8.3%	Personnel Services	56,130	59,916	3,786	6.3%	
4,637	5,055	418	8.3%	Mandatory Fringe Benefits	20,138	21,496	1,358	6.3%	
1,535	1,536	1	0.1%	Non-personal Services	6,140	6,140	-	n/a	
543	543	-	n/a	Materials and Supplies	2,172	2,172	-	n/a	
87	87	-	n/a	Facilities Maint. & Capital Outlay	348	348	-	n/a	
-	-	-	n/a	Debt Service	-	-	-	n/a	
939	939	-	n/a	Services of Other Departments (workorders)	3,756	3,756	-	n/a	
-	-	-	n/a	Contingency Reserve	-	-	-	n/a	
-	-	-	n/a	Operating Transfer Out	-	-	-	n/a	
-	-	-	n/a	Intrafund Transfer	-	-	-	n/a	
948	948	-	n/a	Projects	3,793	3,793	-	n/a	
21,614	23,197	1,583	6.8%	TOTAL OPERATING EXPENSES	92,477	97,621	5,144	5.3%	
(14,122)	(16,356)	2,234	13.7%	OPERATING INCOME/(LOSS)	(63,061)	(70,257)	7,196	10.2%	
NON-OPERATING REVENUE:									
17,564	17,564	-	n/a	General Fund	70,257	70,257	-	n/a	
17,564	17,564	-	n/a	TOTAL NON-OPERATING REVENUE	70,257	70,257	-	n/a	
3,442	1,208	2,234	184.9%	NET INCOME/(LOSS)	7,196	-	7,196	n/a	

JAIL HEALTH SERVICES
STATEMENT OF REVENUE AND EXPENSES
Period Ending: June 30, 2015
(In Thousands of Dollars)

YEAR-TO-DATE						ANNUAL					

MENTAL HEALTH
STATEMENT OF REVENUE AND EXPENSES

Period Ending: June 30, 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	868	1,509	(641)	-42.5%	Medi-Cal Revenue	6,035	6,035	0	n/a	
2	676	412	264	64.0%	Medicare Revenue	1,648	1,648	0	n/a	
3	115	154	(39)	-25.5%	Other Patient Revenue	618	618	0	n/a	
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a	
5	1,659	2,075	(416)	-20.1%	TOTAL NET PATIENT SERVICE REVENUE	8,301	8,301	0	n/a	
					OTHER OPERATING REVENUE:					
7	4,777	17,555	(12,777)	-72.8%	Short Doyle (Community Mental Health Service)	70,219	70,219	0	n/a	
8	17,234	14,214	3,020	21.2%	Short Doyle M/Cal	56,856	56,856	0	n/a	
9	366	200	166	83.0%	MAA/TCM	800	800	0	n/a	
10	0	0	0	n/a	SNCP	0	0	0	n/a	
11	0	0	0	n/a	Hospital Fee AB1383	0	0	0	n/a	
12	0	0	0	n/a	GME	0	0	0	n/a	
13	0	0	0	n/a	Capitation/Managed Care Settlement	0	0	0	n/a	
14	0	0	0	n/a	State Alcohol	0	0	0	n/a	
15	5,122	15,630	(10,508)	-67.2%	State Realignment	62,520	62,520	0	n/a	
16	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a	
17	410	949	(539)	-56.8%	Fees/Cafeteria/Misc (includes lease income)	3,795	3,795	0	n/a	
18	900	4,789	(3,889)	-81.2%	Workorder Recovery	19,157	19,157	0	n/a	
19	0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a	
20	36,136	36,136	0	n/a	Carryforward	36,136	36,136	0	n/a	
21	64,947	89,473	(24,526)	-27.4%	TOTAL OTHER OPERATING REVENUE	249,483	249,483	0	n/a	
22	66,606	91,548	(24,943)	-27.2%	TOTAL OPERATING REVENUE	257,784	257,784	0	n/a	
					OPERATING EXPENSES:					
26	12,456	12,238	(218)	-1.8%	Personnel Services	60,264	60,264	0	n/a	
27	4,656	4,616	(40)	-0.9%	Mandatory Fringe Benefits	22,732	22,732	0	n/a	
28	123,294	59,601	(63,693)	-106.9%	Non-personal Services	238,405	238,405	0	n/a	
29	5,975	1,797	(4,178)	-232.5%	Materials and Supplies	7,189	7,189	0	n/a	
30	674	444	(230)	-51.7%	Facilities Maint. & Capital Outlay	1,778	1,778	0	n/a	
31	0	0	0	n/a	Debt Service	0	0	0	n/a	
32	3,517	882	(2,635)	-299.0%	Services of Other Departments (workorders)	3,526	3,526	0	n/a	
33	0	0	0	n/a	Contingency Reserve	0	0	0	n/a	
34	0	0	0	n/a	Operating Transfer Out	0	0	0	n/a	
35	0	0	0	n/a	Intrafund Transfer	0	0	0	n/a	
36	0	0	0	n/a	Projects	0	0	0	n/a	
37	150,572	79,578	(70,994)	-89.2%	TOTAL OPERATING EXPENSES	333,894	333,894	0	n/a	
38	(83,966)	11,970	(95,937)	-801.5%	OPERATING INCOME/(LOSS)	(76,110)	(76,110)	0	n/a	
					NON-OPERATING REVENUE:					
41	19,028	19,028	0	n/a	General Fund	76,110	76,110	0	n/a	
42	19,028	19,028	0	n/a	TOTAL NON-OPERATING REVENUE	76,110	76,110	0	n/a	
43	(64,939)	30,998	(95,937)	-309.5%	NET INCOME/(LOSS)	-	-	-	n/a	

PUBLIC HEALTH DIVISION
STATEMENT OF REVENUE AND EXPENSES

Period Ending: June 30, 2015

(In Thousands of Dollars)

YEAR TO DATE			
		Fav/(Unfav)	
Projection	Budget	Variance	% Var
243	312	(70)	-22.3%
4	0	4	1455.7%
290	4,720	(4,431)	-93.9%
0	0	0	n/a
536	5,033	(4,497)	-0.8935
0	0	0	n/a
0	0	0	n/a
0	252	(252)	-100.0%
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
5,489	7,475	(1,986)	-26.6%
41	1,157	(1,116)	-96.4%
1,975	5,144	(3,170)	-61.6%
371	3,621	(3,249)	-89.8%
0	6,253	(6,253)	-100.0%
45,078	45,078	0	n/a
52,955	68,980	(16,025)	-0.2323
53,491	74,013	(20,522)	-0.2773
12,931	13,446	515	3.8%
4,750	5,310	561	10.6%
62,955	38,781	(24,174)	-62.3%
3,274	1,665	(1,609)	-96.7%
1,000	1,036	36	3.5%
0	0	0	n/a
23,151	5,991	(17,160)	-286.4%
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
108,061	66,229	(41,832)	-63.2%
(54,570)	7,784	(62,354)	-801.1%
30,360	30,360	0	n/a
30,360	30,360	0	n/a
(24,210)	38,144	(62,354)	-163.5%

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

0

TOTAL OPERATING EXPENSES

OPERATING INCOME/(LOSS)

NON-OPERATING REVENUE:

General Fund

TOTAL NON-OPERATING REVENUE

NET INCOME/(LOSS)

ANNUAL			
		Fav/(Unfav)	
Projection	Budget	Variance	% Var
1,248	1,248	0	n/a
1	1	0	n/a
18,882	18,882	0	n/a
0	0	0	n/a
20,131	20,131	0	n/a
0	0	0	n/a
0	0	0	n/a
0	0	0	n/a
1,007	1,007	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
29,900	29,900	0	n/a
4,629	4,629	0	n/a
20,578	20,578	0	n/a
14,482	14,482	0	n/a
25,010	25,010	0	n/a
45,078	45,078	0	n/a
140,684	140,684	0	n/a
160,815	160,815	0	n/a
66,214	66,214	0	n/a
26,151	26,151	0	n/a
155,123	155,123	0	n/a
6,658	6,658	0	n/a
4,145	4,145	0	n/a
0	0	0	n/a
23,965	23,965	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
282,256	282,256	0	n/a
(121,441)	(121,441)	0	n/a
121,441	121,441	0	n/a
121,441	121,441	0	n/a
-	-	-	n/a

SUBSTANCE ABUSE
STATEMENT OF REVENUE AND EXPENSES
Period Ending: June 30, 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	1,588	(1,588)	-100.0%	Short Doyle M/Cal	6,352	6,352	0	n/a	
10	0	0	0	n/a	MAA/TCM	0	0	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	3,097	4,600	(1,503)	-32.7%	State Alcohol	18,399	18,399	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	12	90	(78)	-86.6%	Fees/Cafeteria/Misc (includes lease income)	360	360	0	n/a	
19	65	1,198	(1,133)	-94.5%	Workorder Recovery	4,792	4,792	0	n/a	
20	0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a	
21	15,786	15,786	0	n/a	Carryforward	15,786	15,786	0	n/a	
22	18,960	23,262	(4,301)	-18.5%	TOTAL OTHER OPERATING REVENUE	45,690	45,690	0	n/a	
24	18,960	23,262	(4,301)	-18.5%	TOTAL OPERATING REVENUE	45,690	45,690	0	n/a	
					OPERATING EXPENSES:					
27	1,111	1,236	125	10.1%	Personnel Services	6,089	6,089	0	n/a	
28	416	479	64	13.3%	Mandatory Fringe Benefits	2,360	2,360	0	n/a	
29	38,694	19,984	(18,710)	-93.6%	Non-personal Services	79,937	79,937	0	n/a	
30	33	72	39	53.9%	Materials and Supplies	287	287	0	n/a	
31	0	6	6	100.0%	Facilities Maint. & Capital Outlay	25	25	0	n/a	
32	0	0	0	n/a	Debt Service	0	0	0	n/a	
33	3,055	764	(2,291)	-299.9%	Services of Other Departments (workorders)	3,055	3,055	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	43,309	22,542	(20,767)	-92.1%	TOTAL OPERATING EXPENSES	91,753	91,753	0	n/a	
40	(24,348)	720	(25,068)	#####	OPERATING INCOME/(LOSS)	(46,064)	(46,064)	0	n/a	
					NON-OPERATING REVENUE:					
43	11,516	11,516	0	n/a	General Fund	46,064	46,064	0	n/a	
44	11,516	11,516	0	n/a	TOTAL NON-OPERATING REVENUE	46,064	46,064	0	n/a	
46	(12,832)	12,236	(25,068)	-204.9%	NET INCOME/(LOSS)	-	-	-	n/a	