



**Edwin M. Lee,**  
Mayor

**Greg Wagner,**  
Chief Financial Officer

## MEMORANDUM

May 10, 2015

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

FROM: Greg Wagner, Chief Financial Officer

THROUGH: Barbara Garcia, Director

RE: Revenue and Expenditure Report – 3rd Quarter FY 2014-15

This report presents the third quarter statement of revenues and expenditures for the Department of Public Health for fiscal year 2014-15. These figures are based on revenue collected and billed, and expenses incurred for the fiscal year beginning July 1, 2014. At the end of the third quarter the department projects a general fund surplus of \$ 28.2 million. Expenditures are below budget by \$19.8 million, and revenues are above budget by \$8.4 million. This surplus was reported in the Controller's Nine-Month Budget Status Report and will be assumed in the Mayor's proposed budget for FY 2015-16 and 2016-17.

### Third Quarter Projected FY 2014-15 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	\$ 1,159,205,000	\$ 1,160,188,000	\$ 983,000	\$ 1,159,205,000	\$ 1,141,231,689	\$ 17,973,311	\$ 18,956,311
Laguna Honda	\$ 236,805,503	\$ 245,852,289	\$ 9,046,786	236,805,503	239,645,925	(2,840,422)	6,206,364
Primary Care	\$ 92,518,000	\$ 98,071,000	\$ 5,553,000	92,518,000	85,518,000	7,000,000	12,553,000
Health at Home	\$ 7,616,000	\$ 7,616,000	\$ -	7,616,000	7,512,000	104,000	104,000
Jail Health	\$ 33,273,000	\$ 33,273,000	\$ -	33,273,000	33,392,000	(119,000)	(119,000)
Public Health	\$ 225,262,419	\$ 223,062,419	\$ (2,200,000)	225,262,419	225,135,217	127,202	(2,072,798)
Mental Health	\$ 319,935,906	\$ 314,935,906	\$ (5,000,000)	319,935,906	322,935,906	(3,000,000)	(8,000,000)
Substance Abuse	\$ 84,274,373	\$ 84,274,373	\$ -	84,274,373	83,744,373	530,000	530,000
TOTAL DPH	\$ 2,158,890,201	\$ 2,167,272,987	\$ 8,382,786	\$ 2,158,890,201	\$ 2,139,115,109	\$ 19,775,092	\$ 28,157,878

**San Francisco General Hospital:** SFGH shows a surplus of \$19.0 million compared to budget. Revenues are projected to be above budget by \$18.0 million, and expenditures are projected to be below budget by \$1.0 million. Significant variances include:

- \$17.2 million favorable variance in patient service revenues, due to implementation of presumptive eligibility for Medi-Cal, and an increase in the per diem rate for Medi-Cal inpatient services.

- \$16.2 million unfavorable variance in capitation revenues, reflecting capitation rates lower than projected in the prior year's budget development process.
- \$7.9 million favorable variance in operating transfers out due to lower than budgeted intergovernmental transfers required to pay the non-federal share for supplemental reimbursement programs.
- \$7.0 million favorable variance in materials and supplies from reduced pharmaceutical costs. Certain pharmaceutical costs, including HIV/AIDS medication, were paid by counties for enrollees in the Low Income Health Program (LIHP) created under the Medi-Cal 1115 Waiver. As LIHP enrollees have transitioned to Medi-Cal under the ACA, these pharmacy costs are now largely borne by Medi-Cal Managed Care plans rather than DPH's operating budget.
- \$4.7 million favorable variance in salary and fringe benefits, due to lower than budgeted patient census and delays in hiring positions not backfilled with per diem or overtime staffing, such as information technology, clerical, and interpreter positions.

**Laguna Honda Hospital:** LHH shows a surplus of \$6.2 million due to:

- \$9.0 million favorable variance in net patient service revenues, including: 1) \$4.6 million due to lower-than-anticipated growth in unbillable patient days for Medi-Cal Managed Care recipients, and 2) \$4.4 million due to increased patient census and recovery of Distinct Part Nursing Facility supplemental revenues.
- \$2.0 million unfavorable variance in salary and fringe benefits to backfill employees on leave and staff effort redirected to implementation of the hospital's medical record documentation system. The hospital is currently taking corrective action to reduce this unfavorable variance, and does not anticipate requiring a supplemental appropriation.

**Health at Home:** Health at Home projects a \$0.1 million year end surplus due to salary and fringe benefit savings. This surplus is a significant achievement for the division, which has faced persistent historical deficits.

**Primary Care:** Primary Care projects a \$12.6 million surplus. Revenues are above budget by \$5.6 million due primarily to growth in capitation revenues from increased enrollment under the ACA. Expenditures are below budget by \$7.0 million due to salary and fringe benefit savings driven by delays in filling vacant positions.

**Jail Health Services:** Jail Health shows a deficit of \$0.1 million due to an unfavorable variance in personnel costs.

**Mental Health:** Mental Health shows an \$8.0 million deficit due to:

- A \$5.0 million unfavorable variance in Short-Doyle revenues due to uncertainties associated with delays in claims submission and claims processing by the State.
- \$3.0 million unfavorable variance in non-personal services due to increased need for placement beds to facilitate hospital discharges.

**Public Health:** Public Health projects a deficit of \$2.1 million. Revenues are below budget by \$2.2 million, including a \$1.2 million unfavorable variance due to a change in costs eligible for reimbursement under the MAA/TCM program, and \$1 million in unrealized gains from the sale

of surplus property. Expenditures are below budget by \$0.1 million due to personnel cost savings.

**Substance Abuse:** Substance Abuse shows a \$0.5 million surplus due to salary and fringe benefit savings.

### **Conclusion and Comments**

For the second year in a row, the Department of Public Health remains on track to finish the year within its expenditure budget, and to return a significant year-end balance to the City's General Fund. However, there are still significant uncertainties that could materially affect the Department's bottom line prior to year's end. This projection assumes allocations of large federal and State funding sources including DSH, Safety Net Care Pool, and Realignment revenues will come in at budget. Given recent years' experience and the unpredictability of these revenues, it is possible there will be a significant variances in these revenues if County allocation estimates are updated prior to year end. In addition, expenditures and revenues remain difficult to project with certainty for programs impacted by the ACA's coverage expansion. The Department continues to work with the Controller's Office to plan for and mitigate these uncertainties.

### Third Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
SFGH	\$ 1,159,205,000	\$ 1,160,188,000	\$ 983,000	\$ 1,159,205,000	\$ 1,141,231,689	\$ 17,973,311	\$ 18,956,311
Laguna Honda	\$ 236,805,503	\$ 245,852,289	\$ 9,046,786	\$ 236,805,503	\$ 239,645,925	\$ (2,840,422)	\$ 6,206,364
Primary Care	\$ 92,518,000	\$ 98,071,000	\$ 5,553,000	\$ 92,518,000	\$ 85,518,000	\$ 7,000,000	\$ 12,553,000
Health at Home	\$ 7,616,000	\$ 7,616,000	\$ -	\$ 7,616,000	\$ 7,512,000	\$ 104,000	\$ 104,000
Jail Health	\$ 33,273,000	\$ 33,273,000	\$ -	\$ 33,273,000	\$ 33,392,000	\$ (119,000)	\$ (119,000)
Public Health	\$ 225,262,419	\$ 223,062,419	\$ (2,200,000)	\$ 225,262,419	\$ 225,135,217	\$ 127,202	\$ (2,072,798)
Mental Health	\$ 319,935,906	\$ 314,935,906	\$ (5,000,000)	\$ 319,935,906	\$ 322,935,906	\$ (3,000,000)	\$ (8,000,000)
Substance Abuse	\$ 84,274,373	\$ 84,274,373	\$ -	\$ 84,274,373	\$ 83,744,373	\$ 530,000	\$ 530,000
<b>TOTAL DPH</b>	<b>\$ 2,158,890,201</b>	<b>\$ 2,167,272,987</b>	<b>\$ 8,382,786</b>	<b>\$ 2,158,890,201</b>	<b>\$ 2,139,115,109</b>	<b>\$ 19,775,092</b>	<b>\$ 28,157,878</b>

### Second Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
SFGH	\$ 1,158,923,000	\$ 1,141,920,000	\$ (17,003,000)	\$ 1,158,923,000	\$ 1,144,588,000	\$ 14,335,000	\$ (2,668,000)
Laguna Honda	\$ 234,907,621	\$ 243,995,588	\$ 9,087,967	\$ 234,907,621	\$ 236,521,848	\$ (1,614,227)	\$ 7,473,740
Primary Care	\$ 92,518,000	\$ 97,060,000	\$ 4,542,000	\$ 92,518,000	\$ 83,783,000	\$ 8,735,000	\$ 13,277,000
Health at Home	\$ 7,616,000	\$ 7,616,000	\$ -	\$ 7,616,000	\$ 7,595,000	\$ 21,000	\$ 21,000
Jail Health	\$ 33,263,000	\$ 33,263,000	\$ -	\$ 33,263,000	\$ 33,122,000	\$ 141,000	\$ 141,000
Public Health	\$ 224,676,978	\$ 222,476,978	\$ (2,200,000)	\$ 224,676,978	\$ 223,936,978	\$ 740,000	\$ (1,460,000)
Mental Health	\$ 318,287,303	\$ 313,287,303	\$ (5,000,000)	\$ 318,287,303	\$ 321,287,303	\$ (3,000,000)	\$ (8,000,000)
Substance Abuse	\$ 83,506,350	\$ 83,506,350	\$ -	\$ 83,506,350	\$ 82,976,350	\$ 530,000	\$ 530,000
<b>TOTAL DPH</b>	<b>\$ 2,153,698,251</b>	<b>\$ 2,143,125,218</b>	<b>\$ (10,573,033)</b>	<b>\$ 2,153,698,251</b>	<b>\$ 2,133,810,478</b>	<b>\$ 19,887,773</b>	<b>\$ 9,314,740</b>

### 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							
SFGH	\$ 282,000	\$ 18,268,000	\$ 17,986,000	\$ 282,000	\$ (3,356,311)	\$ 3,638,311	\$ 21,624,311
Laguna Honda	\$ 1,897,882	\$ 1,856,701	\$ (41,181)	\$ 1,897,882	\$ 3,124,077	\$ (1,226,195)	\$ (1,267,376)
Primary Care	\$ -	\$ 1,011,000	\$ 1,011,000	\$ -	\$ 1,735,000	\$ (1,735,000)	\$ (724,000)
Health at Home	\$ -	\$ -	\$ -	\$ -	\$ (83,000)	\$ 83,000	\$ 83,000
Jail Health	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 270,000	\$ (260,000)	\$ (260,000)
Public Health	\$ 585,441	\$ 585,441	\$ -	\$ 585,441	\$ 1,198,239	\$ (612,798)	\$ (612,798)
Mental Health	\$ 1,648,603	\$ 1,648,603	\$ 0	\$ 1,648,603	\$ 1,648,603	\$ -	\$ 0
Substance Abuse	\$ 768,023	\$ 768,023	\$ -	\$ 768,023	\$ 768,023	\$ (0)	\$ (0)
<b>TOTAL DPH</b>	<b>\$ 5,191,949</b>	<b>\$ 24,147,768</b>	<b>\$ 18,955,819</b>	<b>\$ 5,191,949</b>	<b>\$ 5,304,630</b>	<b>\$ (112,681)</b>	<b>\$ 18,843,138</b>

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

Period Ending: March 31, 2014

(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	192,010	156,048	35,961	23.0%	Medi-Cal Revenue	247,797	233,482	14,314	6.1%
2	90,628	64,361	26,267	40.8%	Medicare Revenue	115,215	96,452	18,764	19.5%
3	123,958	139,222	(15,264)	-11.0%	Other Patient Revenue	190,074	203,949	(13,874)	-6.8%
4	(42,686)	(59,088)	16,402	27.8%	Provision for Bad debt	(80,936)	(85,936)	5,000	5.8%
5	363,909	300,543	63,366	21.1%	TOTAL NET PATIENT SERVICE REVENUE	472,150	447,946	24,204	5.4%
OTHER OPERATING REVENUE:									
8	36,645	36,460	186	0.5%	Short Doyle (Community Mental Health Service)	48,613	48,613	-	n/a
9	34,216	48,518	(14,303)	-29.5%	Short Doyle M/Cal	60,287	65,287	(5,000)	-7.7%
10	5,275	5,813	(538)	-9.3%	MAA/TCM	7,205	8,405	(1,200)	-14.3%
11	151,089	151,089	-	n/a	S N C P	226,634	226,634	-	n/a
12	2,768	2,768	-	n/a	Hospital Fee AB1383	4,152	4,152	-	n/a
13	1,966	1,966	-	n/a	GME	2,949	2,949	-	n/a
14	133,908	140,011	(6,103)	-4.4%	Capitation/Managed Care Settlement	200,862	210,016	(9,154)	-4.4%
15	12,713	13,800	(1,087)	-7.9%	State Alcohol	18,399	18,399	-	n/a
16	92,270	98,152	(5,882)	-6.0%	State Realignment	136,080	136,080	-	n/a
17	2,087	3,355	(1,268)	-37.8%	Other State (CCS and State Mandated Cost)	4,473	4,473	-	n/a
18	19,259	24,078	(4,819)	-20.0%	Fees/Cafeteria/Misc (includes lease income)	32,389	32,861	(472)	-1.4%
19	24,055	38,734	(14,679)	-37.9%	Workorder Recovery	53,394	53,389	5	0.0%
20	87,295	87,273	22	0.0%	Transfer In and Project Related	130,894	130,894	0	0.0%
21	123,172	123,172	(0)	0.0%	Carryforward	144,102	144,102	(0)	0.0%
22	726,718	775,189	(48,471)	-6.3%	TOTAL OTHER OPERATING REVENUE	1,070,432	1,086,253	(15,821)	-1.5%
24	1,090,628	1,075,732	14,896	1.4%	TOTAL OPERATING REVENUE	1,542,583	1,534,200	8,383	0.5%
OPERATING EXPENSES:									
27	408,390	425,292	16,902	4.0%	Personnel Services	631,048	640,148	9,101	1.4%
28	177,165	184,659	7,495	4.1%	Mandatory Fringe Benefits	276,362	278,284	1,922	0.7%
29	453,153	476,469	23,316	4.9%	Non-personnel Services	665,462	662,462	(3,000)	-0.5%
30	84,129	89,906	5,777	6.4%	Materials and Supplies	126,066	133,066	7,000	5.3%
31	5,560	8,871	3,311	37.3%	Facilities Maint. & Capital Outlay	12,725	12,725	-	n/a
32	2,059	2,059	-	n/a	Debt Service	3,088	3,088	-	n/a
33	75,645	69,981	(5,664)	-8.1%	Services of Other Departments (workorders)	104,959	101,787	(3,173)	-3.1%
34	-	-	-	n/a	Contingency Reserve	-	-	-	n/a
35	87,475	92,758	5,283	5.7%	Operating Transfer Out	131,212	139,137	7,925	5.7%
36	25,624	25,624	-	n/a	Intrafund Transfer	38,436	38,436	-	n/a
37	98,059	99,840	1,781	1.8%	Projects	149,758	149,758	-	n/a
38	1,417,258	1,475,459	58,201	3.9%	TOTAL OPERATING EXPENSES	2,139,115	2,158,890	19,775	0.9%
40	(326,630)	(399,727)	73,097	n/a	OPERATING INCOME/(LOSS)	(596,533)	(624,690)	28,158	n/a
NON-OPERATING REVENUE:									
43	429,187	429,187	-	n/a	General Fund	624,690	624,690	-	n/a
44	429,187	429,187	-	n/a	TOTAL NON-OPERATING REVENUE	624,690	624,690	-	n/a
46	102,556	29,459	73,097	n/a	NET INCOME/(LOSS)	28,158	-	28,158	n/a

# SAN FRANCISCO GENERAL HOSPITAL

## STATEMENT OF REVENUE AND EXPENSES

Period Ending: March 31, 2014

(In Thousands of Dollars)

YEAR-TO-DATE				
Projection	Budget	Fav/(Unfav)		% Var
		Variance		
NET PATIENT SERVICE REVENUE:				
74,357	51,050	23,307	46%	Medi-Cal Revenue
81,963	52,854	29,109	55%	Medicare Revenue
111,600	121,788	(10,188)	-8%	Other Patient Revenue
(41,868)	(57,728)	15,860	27%	Provision for Bad Debt
226,052	167,964	58,088	35%	TOTAL NET PATIENT SERVICE REVENUE
OTHER OPERATING REVENUE:				
-	-	-	n/a	Short Doyle (Community Health Service)
3,579	3,579	-	n/a	Short Doyle Medi-Cal
3,631	3,631	-	n/a	MAA/TCM
151,089	151,089	-	n/a	DSH/SNCP/DSRIP
2,768	2,768	-	n/a	Hospital Fee AB1383/Meaningful Use
1,966	1,966	-	n/a	State Health Care Initiative
127,898	138,724	(10,826)	-8%	Capitation/Managed Care Settlement
-	-	-	n/a	State Alcohol
31,267	31,267	-	n/a	State Realignment
-	-	-	n/a	Other State (CCS and State Mandated Cost)
3,113	3,113	-	n/a	Fees/Cafeteria/Misc. (includes lease income)
5,866	5,866	-	n/a	Workorder Recovery
84,501	84,501	-	n/a	Transfer In and Project-Related
37,691	37,691	-	n/a	Carryforward
453,369	464,195	(10,826)	-2%	TOTAL OTHER OPERATING REVENUE
679,421	632,159	47,262	7%	TOTAL OPERATING REVENUE
OPERATING EXPENSES:				
208,582	212,925	4,343	2%	Personnel Services
92,039	93,058	1,019	1%	Mandatory Fringe Benefits
148,655	148,655	-	n/a	Non-personal Services
56,096	60,763	4,667	8%	Materials and Supplies
3,817	3,817	-	n/a	Facilities Maint. & Capital Outlay
2,059	2,059	-	n/a	Debt Service
37,658	37,658	-	n/a	Services of Other Departments (workorders)
-	-	-	n/a	Contingency Reserve
87,475	92,758	5,283	6%	Operating Transfer Out
24,275	24,275	-	n/a	Intrafund Transfer
95,501	95,501	-	n/a	Projects
756,157	771,469	15,312	2%	TOTAL OPERATING EXPENSES
(76,736)	(139,310)	62,574	45%	OPERATING INCOME/(LOSS)
NON-OPERATING REVENUE:				
140,344	140,344	-	n/a	General Fund
140,344	140,344	-	n/a	TOTAL NON-OPERATING REVENUE
63,608	1,034	62,574	6052%	NET INCOME/(LOSS)

ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var
		Variance		
NET PATIENT SERVICE REVENUE:				
78,257	76,671	1,586	2%	Medi-Cal Revenue
102,200	79,388	22,812	29%	Medicare Revenue
168,060	180,237	(12,177)	-7%	Other Patient Revenue
(78,901)	(83,901)	5,000	6%	Provision for Bad Debt
269,616	252,395	17,221	7%	TOTAL NET PATIENT SERVICE REVENUE
OTHER OPERATING REVENUE:				
-	-	-	n/a	Short Doyle (Community Health Service)
5,368	5,368	-	n/a	Short Doyle Medi-Cal
5,446	5,446	-	n/a	MAA/TCM
226,634	226,634	-	n/a	DSH/SNCP/DSRIP
4,152	4,152	-	n/a	Hospital Fee AB1383/Meaningful Use
2,949	2,949	-	n/a	State Health Care Initiative
191,847	208,085	(16,238)	-8%	Capitation/Managed Care Settlement
-	-	-	n/a	State Alcohol
46,900	46,900	-	n/a	State Realignment
-	-	-	n/a	Other State (CCS and State Mandated Cost)
4,671	4,671	-	n/a	Fees/Cafeteria/Misc. (includes lease income)
8,800	8,800	-	n/a	Workorder Recovery
126,752	126,752	-	n/a	Transfer In and Project-Related
56,537	56,537	-	n/a	Carryforward
680,056	696,294	(16,238)	-2%	TOTAL OTHER OPERATING REVENUE
949,672	948,689	983	0%	TOTAL OPERATING REVENUE
OPERATING EXPENSES:				
316,566	320,782	4,216	1%	Personnel Services
139,687	140,196	509	0%	Mandatory Fringe Benefits
222,982	222,982	-	n/a	Non-personal Services
84,144	91,144	7,000	8%	Materials and Supplies
5,725	5,725	-	n/a	Facilities Maint. & Capital Outlay
3,088	3,088	-	n/a	Debt Service
58,164	56,487	(1,677)	n/a	Services of Other Departments (workorders)
-	-	-	n/a	Contingency Reserve
131,212	139,137	7,925	6%	Operating Transfer Out
36,413	36,413	-	n/a	Intrafund Transfer
143,251	143,251	-	n/a	Projects
1,141,232	1,159,205	17,973	2%	TOTAL OPERATING EXPENSES
(191,560)	(210,516)	18,956	10%	OPERATING INCOME/(LOSS)
NON-OPERATING REVENUE:				
210,516	210,516	-	n/a	General Fund
210,516	210,516	-	n/a	TOTAL NON-OPERATING REVENUE
18,956	-	18,956	n/a	NET INCOME/(LOSS)

**LAGUNA HONDA HOSPITAL**  
**STATEMENT OF REVENUE AND EXPENSES**

Period Ending: March 31, 2014

(In Thousands of Dollars)

YEAR TO DATE				
Fav/(Unfav)				
Projection	Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:				
103,387	94,208	9,179	9.7%	Medi-Cal Revenue
4,552	6,698	(2,146)	-32.0%	Medicare Revenue
839	233	606	259.7%	Other Patient Revenue
-	-	-	0.0%	Provision for Bad debt
108,779	101,139	7,639	7.6%	TOTAL NET PATIENT SERVICE REVENUE
OTHER OPERATING REVENUE:				
-	-	-	n/a	Short Doyle (Community Mental Health Service)
-	-	-	n/a	Short Doyle M/Cal
-	-	-	n/a	MAA/TCM
-	-	-	n/a	Safety Net Care Pool
-	-	-	n/a	Hospital Fee AB1383
-	-	-	n/a	GME
-	-	-	n/a	Capitation/Managed Care Settlement
-	-	-	n/a	State Alcohol
-	-	-	n/a	State Realignment
-	-	-	n/a	Other State (CCS and State Mandated Cost)
914	562	352	62.6%	Fees/Cafeteria/Misc (includes lease income)
157	153	3	2.1%	Workorder Recovery
2,675	2,675	0	0.0%	Transfer In and Project Related
4,168	4,168	(0)	0.0%	Carryforward
7,914	7,558	355	4.7%	TOTAL OTHER OPERATING REVENUE
116,692	108,698	7,994	7.4%	TOTAL OPERATING REVENUE
OPERATING EXPENSES:				
77,798	78,108	310	0.4%	Personnel Services
36,033	36,859	826	2.2%	Mandatory Fringe Benefits
3,951	6,696	2,745	41.0%	Non-personnel Services
12,007	14,367	2,360	16.4%	Materials and Supplies
1,265	1,351	86	6.4%	Facilities Maint. & Capital Outlay
-	-	-	n/a	Debt Service
10,429	10,429	0	0.0%	Services of Other Departments (workorders)
-	-	-	n/a	Contingency Reserve
-	-	-	n/a	Operating Transfer Out
1,349	1,349	-	n/a	Intrafund Transfer
106	1,886	1,780	94.4%	Projects
142,938	151,044	8,107	5.4%	TOTAL OPERATING EXPENSES
(26,245)	(42,347)	16,101	38.0%	OPERATING INCOME/(LOSS)
NON-OPERATING REVENUE:				
42,347	42,347	-	n/a	General Fund
42,347	42,347	-	n/a	TOTAL NON-OPERATING REVENUE
16,101	(0)	16,101		NET INCOME/(LOSS)

ANNUAL				
Fav/(Unfav)				
Projection	Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:				
152,330	141,506	10,823	7.6%	Medi-Cal Revenue
6,842	10,060	(3,218)	-32.0%	Medicare Revenue
1,259	350	909	259.3%	Other Patient Revenue
-	-	-	0.0%	Provision for Bad debt
160,431	151,917	8,514	5.6%	TOTAL NET PATIENT SERVICE REVENUE
OTHER OPERATING REVENUE:				
-	-	-	n/a	Short Doyle (Community Mental Health Service)
-	-	-	n/a	Short Doyle M/Cal
-	-	-	n/a	MAA/TCM
-	-	-	n/a	Safety Net Care Pool
-	-	-	n/a	Hospital Fee AB1383
-	-	-	n/a	GME
-	-	-	n/a	Capitation/Managed Care Settlement
-	-	-	n/a	State Alcohol
-	-	-	n/a	State Realignment
-	-	-	n/a	Other State (CCS and State Mandated Cost)
1,372	844	528	62.6%	Fees/Cafeteria/Misc (includes lease income)
235	230	5	2.1%	Workorder Recovery
4,012	4,012	0	0.0%	Transfer In and Project Related
6,252	6,252	(0)	0.0%	Carryforward
11,870	11,338	533	4.7%	TOTAL OTHER OPERATING REVENUE
172,302	163,255	9,047	5.5%	TOTAL OPERATING REVENUE
OPERATING EXPENSES:				
124,899	124,118	(780)	-0.6%	Personnel Services
59,747	58,570	(1,177)	-2.0%	Mandatory Fringe Benefits
10,045	10,045	-	n/a	Non-personnel Services
21,550	21,550	-	n/a	Materials and Supplies
2,026	2,026	-	n/a	Facilities Maint. & Capital Outlay
-	-	-	n/a	Debt Service
16,527	15,644	(883)	-5.6%	Services of Other Departments (workorders)
-	-	-	n/a	Contingency Reserve
-	-	-	n/a	Operating Transfer Out
2,023	2,023	-	n/a	Intrafund Transfer
2,829	2,829	-	n/a	Projects
239,646	236,806	(2,840)	-1.2%	TOTAL OPERATING EXPENSES
(67,344)	(73,551)	6,206	-8.4%	OPERATING INCOME/(LOSS)
NON-OPERATING REVENUE:				
73,551	73,551	-	n/a	General Fund
73,551	73,551	-	n/a	TOTAL NON-OPERATING REVENUE
6,206	-	6,206	n/a	NET INCOME/(LOSS)

**HEALTH AT HOME**  
**STATEMENT OF REVENUE AND EXPENSES**  
**Period Ending: March 31, 2014**  
(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
				<u>Fav/(Unfav)</u>					<u>Fav/(Unfav)</u>
<u>Projection</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>		<u>Projection</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>									
102	76	26	34.2%	Medi-Cal Revenue	114	114	-	n/a	Medi-Cal Revenue
1,224	996	228	22.9%	Medicare Revenue	1,494	1,494	-	n/a	Medicare Revenue
321	256	65	25.4%	Other Patient Revenue	384	384	-	n/a	Other Patient Revenue
-	-	-	n/a	Provision for Bad Debt	-	-	-	n/a	Provision for Bad Debt
1,647	1,328	319	24.0%	<b>TOTAL NET PATIENT SERVICE REVENUE</b>	1,992	1,992	-	n/a	<b>TOTAL NET PATIENT SERVICE REVENUE</b>
<b>OTHER OPERATING REVENUE:</b>									
-	-	-	n/a	Short Doyle (Community Health Service)	-	-	-	n/a	Short Doyle (Community Health Service)
-	-	-	n/a	Short Doyle Medi-Cal	-	-	-	n/a	Short Doyle Medi-Cal
-	-	-	n/a	MAA/TCM	-	-	-	n/a	MAA/TCM
-	-	-	n/a	Safety Net Care Pool	-	-	-	n/a	Safety Net Care Pool
-	-	-	n/a	Hospital Fee AB1383	-	-	-	n/a	Hospital Fee AB1383
-	-	-	n/a	State Health Care Initiative	-	-	-	n/a	State Health Care Initiative
-	-	-	n/a	Capitation/Managed Care Settlement	-	-	-	n/a	Capitation/Managed Care Settlement
-	-	-	n/a	State Alcohol	-	-	-	n/a	State Alcohol
-	-	-	n/a	State Realignment	-	-	-	n/a	State Realignment
-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	n/a	Other State (CCS and State Mandated Cost)
-	-	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	-	-	-	n/a	Fees/Cafeteria/Misc. (includes lease income)
187	296	(109)	-36.8%	Workorder Recovery	444	444	-	n/a	Workorder Recovery
-	-	-	n/a	Transfer In and Project-Related	-	-	-	n/a	Transfer In and Project-Related
-	-	-	n/a	Carryforward	-	-	-	n/a	Carryforward
187	296	(109)	-36.8%	<b>TOTAL OTHER OPERATING REVENUE</b>	444	444	-	n/a	<b>TOTAL OTHER OPERATING REVENUE</b>
1,834	1,624	210	12.9%	<b>TOTAL OPERATING REVENUE</b>	2,436	2,436	-	n/a	<b>TOTAL OPERATING REVENUE</b>
<b>OPERATING EXPENSES:</b>									
2,895	3,024	129	4.3%	Personnel Services	4,768	4,820	52	1.1%	Personnel Services
1,161	1,237	76	6.2%	Mandatory Fringe Benefits	1,920	1,972	52	2.6%	Mandatory Fringe Benefits
237	406	169	41.6%	Non-personal Services	609	609	-	n/a	Non-personal Services
102	97	(5)	-5.2%	Materials and Supplies	145	145	-	n/a	Materials and Supplies
-	-	-	n/a	Facilities Maint. & Capital Outlay	-	-	-	n/a	Facilities Maint. & Capital Outlay
-	-	-	n/a	Debt Service	-	-	-	n/a	Debt Service
23	47	24	51.1%	Services of Other Departments (workorders)	70	70	-	n/a	Services of Other Departments (workorders)
-	-	-	n/a	Contingency Reserve	-	-	-	n/a	Contingency Reserve
-	-	-	n/a	Operating Transfer Out	-	-	-	n/a	Operating Transfer Out
-	-	-	n/a	Intrafund Transfer	-	-	-	n/a	Intrafund Transfer
-	-	-	n/a	Projects	-	-	-	n/a	Projects
4,418	4,811	393	8.2%	<b>TOTAL OPERATING EXPENSES</b>	7,512	7,616	104	1.4%	<b>TOTAL OPERATING EXPENSES</b>
(2,584)	(3,187)	603	18.9%	<b>OPERATING INCOME/(LOSS)</b>	(5,076)	(5,180)	104	2.0%	<b>OPERATING INCOME/(LOSS)</b>
<b>NON-OPERATING REVENUE:</b>									
3,453	3,453	-	n/a	General Fund	5,180	5,180	-	n/a	General Fund
3,453	3,453	-	n/a	<b>TOTAL NON-OPERATING REVENUE</b>	5,180	5,180	-	n/a	<b>TOTAL NON-OPERATING REVENUE</b>
869	266	603	226.7%	<b>NET INCOME/(LOSS)</b>	104	-	104	n/a	<b>NET INCOME/(LOSS)</b>



**PRIMARY CARE CLINICS**  
**STATEMENT OF REVENUE AND EXPENSES**  
Period Ending: March 31, 2014  
(In Thousand of Dollars)

YEAR-TO-DATE						ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var		Projection	Budget	Fav/(Unfav)		
		Variance						Variance	% Var	
					NET PATIENT SERVICE REVENUE:					
9,084	5,432	3,652	67.2%	Medi-Cal Revenue	10,053	8,148	1,905	23.4%		
1,739	2,576	(837)	-32.5%	Medicare Revenue	3,030	3,860	(830)	-21.5%		
(290)	2,320	(2,610)	-112.5%	Other Patient Revenue	872	3,478	(2,606)	-74.9%		
(818)	(1,360)	542	39.9%	Provision for Bad Debt	(2,035)	(2,035)	-	n/a		
9,715	8,968	747	8.3%	TOTAL NET PATIENT SERVICE REVENUE	11,920	13,451	(1,531)	-11.4%		
					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		
290	290	-	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		
6,010	1,287	4,723	367.0%	Capitation/Managed Care Settlement	9,015	1,931	7,084	366.9%		
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		
846	846	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	1,268	1,268	-	n/a		
3,697	3,697	-	n/a	Workorder Recovery	5,545	5,545	-	n/a		
-	-	-	n/a	Transfer In and Project-Related	0	-	-	n/a		
-	-	-	n/a	Carryforward	-	-	-	n/a		
10,843	6,120	4,723	77.2%	TOTAL OTHER OPERATING REVENUE	16,264	9,180	7,084	77.2%		
20,558	15,088	5,470	36.3%	TOTAL OPERATING REVENUE	28,184	22,631	5,553	24.5%		
					OPERATING EXPENSES:					
32,961	36,812	3,851	10.5%	Personnel Services	50,484	55,474	4,990	9.0%		
12,991	14,515	1,524	10.5%	Mandatory Fringe Benefits	19,864	21,874	2,010	9.2%		
3,838	3,838	-	n/a	Non-personal Services	5,757	5,757	-	n/a		
1,329	1,328	(1)	-0.1%	Materials and Supplies	1,993	1,993	-	n/a		
221	221	-	n/a	Facilities Maint. & Capital Outlay	331	331	-	n/a		
-	-	-	n/a	Debt Service	-	-	-	n/a		
2,274	2,274	-	n/a	Services of Other Departments (workorders)	3,411	3,411	-	n/a		
-	-	-	n/a	Contingency Reserve	-	-	-	n/a		
-	-	-	n/a	Operating Transfer Out	-	-	-	n/a		
-	-	-	n/a	Intrafund Transfer	-	-	-	n/a		
2,452	2,453	1	0.0%	Projects	3,678	3,678	-	n/a		
56,066	61,441	5,375	8.7%	TOTAL OPERATING EXPENSES	85,518	92,518	7,000	7.6%		
(35,508)	(46,353)	10,845	23.4%	OPERATING INCOME/(LOSS)	(57,334)	(69,887)	12,553	18.0%		
					NON-OPERATING REVENUE:					
46,591	46,591	-	n/a	General Fund	69,887	69,887	-	n/a		
46,591	46,591	-	n/a	TOTAL NON-OPERATING REVENUE	69,887	69,887	-	n/a		
11,083	238	10,845	4556.7%	NET INCOME/(LOSS)	12,553	-	12,553	n/a		

**JAIL HEALTH SERVICES**  
**STATEMENT OF REVENUE AND EXPENSES**  
**Period Ending: March 31, 2014**  
(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 Health Service)	0	0	0	n/a	
9	0	0	0	n/a	Short Doyle Medi-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	DSH/SNCP/DSRIP	0	0	0	n/a	
12	0	0	0	n/a	Hospital Fee AB1383/Meaningful Use	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	17	17	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	25	25	0	n/a	
19	444	444	0	n/a	Workorder Recovery	666	666	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	461	461	0	n/a	TOTAL OTHER OPERATING REVENUE	691	691	0	n/a	
24	461	461	0	n/a	TOTAL OPERATING REVENUE	691	691	0		
					OPERATING EXPENSES:					
27	11,659	11,514	(145)	-1.3%	Personnel Services	17,617	17,350	(267)	-1.5%	
28	4,167	4,116	(51)	-1.2%	Mandatory Fringe Benefits	6,054	6,202	148	2.4%	
29	3,428	3,428	0	n/a	Non-personal Services	5,142	5,142	0	n/a	
30	2,586	2,586	0	n/a	Materials and Supplies	3,880	3,880	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	466	466	0	n/a	Services of Other Departments (workorders)	699	699	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	22,306	22,110	(196)	-0.9%	TOTAL OPERATING EXPENSES	33,392	33,273	(119)	-0.4%	
40	(21,845)	(21,649)	(196)	-0.9%	OPERATING INCOME/(LOSS)	(32,701)	(32,582)	(119)	-0.4%	
					NON-OPERATING REVENUE:					
43	21,721	21,721	0	n/a	General Fund	32,582	32,582	0	n/a	
44	21,721	21,721	0	n/a	TOTAL NON-OPERATING REVENUE	32,582	32,582	0	n/a	
46	(124)	72	(196)	-272.8%	NET INCOME/(LOSS)	(119)	0	(119)	n/a	

**MENTAL HEALTH**  
**STATEMENT OF REVENUE AND EXPENSES**  
Period Ending: March 31, 2014  
(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>									
1	4,121	4,526	(405)	-8.9%	Medi-Cal Revenue	6,035	6,035	0	n/a
2	1,149	1,236	(87)	-7.0%	Medicare Revenue	1,648	1,648	0	n/a
3	281	463	(182)	-39.3%	Other Patient Revenue	618	618	0	n/a
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a
5	<b>5,552</b>	<b>6,226</b>	<b>(674)</b>	<b>-10.8%</b>	<b>TOTAL NET PATIENT SERVICE REVENUE</b>	<b>8,301</b>	<b>8,301</b>	<b>0</b>	<b>n/a</b>
<b>OTHER OPERATING REVENUE:</b>									
8	36,645	36,460	186	0.5%	Short Doyle (Community Mental Health Service)	48,613	48,613	0	n/a
9	28,330	41,490	(13,160)	-31.7%	Short Doyle M/Cal	50,320	55,320	(5,000)	-9.0%
10	239	600	(361)	-60.1%	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	36,227	42,953	(6,725)	-15.7%	State Realignment	57,270	57,270	0	n/a
17	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a
18	3,291	2,846	445	15.6%	Fees/Cafeteria/Misc (Includes lease income)	3,795	3,795	0	n/a
19	7,548	14,207	(6,659)	-46.9%	Workorder Recovery	18,943	18,943	0	n/a
20	31	23	8	33.3%	Transfer In and Project Related	31	31	0	n/a
21	46,946	46,946	0	n/a	Carryforward	46,946	46,946	0	n/a
22	<b>159,257</b>	<b>185,524</b>	<b>(26,267)</b>	<b>-14.2%</b>	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>226,717</b>	<b>231,717</b>	<b>(5,000)</b>	<b>-2.2%</b>
24	<b>164,809</b>	<b>191,750</b>	<b>(26,940)</b>	<b>-14.0%</b>	<b>TOTAL OPERATING REVENUE</b>	<b>235,018</b>	<b>240,018</b>	<b>(5,000)</b>	<b>-2.1%</b>
<b>OPERATING EXPENSES:</b>									
27	35,708	38,338	2,630	6.9%	Personnel Services	54,381	54,381	0	n/a
28	14,710	16,056	1,346	8.4%	Mandatory Fringe Benefits	22,775	22,775	0	n/a
29	170,330	173,263	2,933	1.7%	Non-personal Services	234,018	231,018	(3,000)	-1.3%
30	6,098	5,158	(939)	-18.2%	Materials and Supplies	6,877	6,877	0	n/a
31	81	942	861	91.4%	Facilities Maint. & Capital Outlay	1,256	1,256	0	n/a
32	0	0	0	n/a	Debt Service	0	0	0	n/a
33	3,591	2,721	(870)	-32.0%	Services of Other Departments (workorders)	3,628	3,628	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	<b>230,518</b>	<b>236,478</b>	<b>5,961</b>	<b>2.5%</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>322,936</b>	<b>319,936</b>	<b>(3,000)</b>	<b>-0.9%</b>
40	<b>(65,708)</b>	<b>(44,729)</b>	<b>(20,980)</b>	<b>46.9%</b>	<b>OPERATING INCOME/(LOSS)</b>	<b>(87,918)</b>	<b>(79,918)</b>	<b>(8,000)</b>	<b>10.0%</b>
<b>NON-OPERATING REVENUE:</b>									
43	59,939	59,939	0	n/a	General Fund	79,918	79,918	0	n/a
44	<b>59,939</b>	<b>59,939</b>	<b>0</b>	<b>n/a</b>	<b>TOTAL NON-OPERATING REVENUE</b>	<b>79,918</b>	<b>79,918</b>	<b>0</b>	<b>n/a</b>
46	<b>(5,770)</b>	<b>15,210</b>	<b>(20,980)</b>	<b>-137.9%</b>	<b>NET INCOME/(LOSS)</b>	<b>(8,000)</b>	<b>-</b>	<b>(8,000)</b>	<b>n/a</b>

**PUBLIC HEALTH DIVISION**  
**STATEMENT OF REVENUE AND EXPENSES**  
**Period Ending: March 31, 2014**  
(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var		Projection	Budget	Fav/(Unfav)	
		Variance						Variance	% Var
					NET PATIENT SERVICE REVENUE:				
958	756	202	26.8%		Medi-Cal Revenue	1,007	1,007	0	n/a
0	1	(0)	-37.6%		Medicare Revenue	1	1	0	n/a
11,206	14,161	(2,955)	-20.9%		Other Patient Revenue	18,882	18,882	0	n/a
0	0	0	n/a		Provision for Bad debt	0	0	0	n/a
<u>12,164</u>	<u>14,917</u>	<u>(2,753)</u>	<u>-0.1846</u>		TOTAL NET PATIENT SERVICE REVENUE	<u>19,890</u>	<u>19,890</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
0	0	0	n/a		Short Doyle M/Cal	0	0	0	n/a
1,115	1,292	(177)	-13.7%		MAA/TCM	523	1,723	(1,200)	-69.7%
0	0	0	n/a		SNCP	0	0	0	n/a
0	0	0	n/a		Hospital Fee AB1383	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
0	0	0	n/a		State Alcohol	0	0	0	n/a
24,775	23,933	843	3.5%		State Realignment	31,910	31,910	0	n/a
2,087	3,355	(1,268)	-37.8%		Other State (CCS and State Mandated Cost)	4,473	4,473	0	n/a
10,775	16,422	(5,647)	-34.4%		Fees/Cafeteria/Misc (includes lease income)	20,896	21,896	(1,000)	-4.6%
4,341	10,231	(5,890)	-57.6%		Workorder Recovery	13,641	13,641	0	n/a
89	74	14	19.6%		Transfer In and Project Related	99	99	0	n/a
<u>19,576</u>	<u>19,576</u>	<u>0</u>	<u>n/a</u>		Carryforward	<u>19,576</u>	<u>19,576</u>	<u>0</u>	<u>n/a</u>
<u>62,758</u>	<u>74,883</u>	<u>(12,125)</u>	<u>-0.1619</u>		TOTAL OTHER OPERATING REVENUE	<u>91,119</u>	<u>93,319</u>	<u>(2,200)</u>	<u>-2.4%</u>
<u>74,922</u>	<u>89,800</u>	<u>(14,878)</u>	<u>-0.1657</u>		TOTAL OPERATING REVENUE	<u>111,009</u>	<u>113,209</u>	<u>(2,200)</u>	<u>-1.9%</u>
					OPERATING EXPENSES:				
36,106	40,176	4,070	10.1%		Personnel Services	56,469	56,989	520	0.9%
14,920	17,013	2,093	12.3%		Mandatory Fringe Benefits	23,913	24,133	220	0.9%
59,902	84,293	24,392	28.9%		Non-personal Services	112,391	112,391	0	n/a
5,758	5,355	(403)	-7.5%		Materials and Supplies	7,140	7,140	0	n/a
175	2,521	2,346	93.0%		Facilities Maint. & Capital Outlay	3,362	3,362	0	n/a
0	0	0	n/a		Debt Service	0	0	0	n/a
20,614	15,936	(4,678)	-29.4%		Services of Other Departments (workorders)	21,861	21,248	(613)	-1.4%
0	0	0	n/a		Contingency Reserve	0	0	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
<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>		Projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>
137,476	165,295	27,819	16.8%		TOTAL OPERATING EXPENSES	225,135	225,262	127	0.2%
(62,554)	(75,494)	12,941	-17.1%		OPERATING INCOME/(LOSS)	(114,127)	(112,054)	2,073	1.6%
					NON-OPERATING REVENUE:				
<u>84,040</u>	<u>84,040</u>	<u>0</u>	<u>n/a</u>		General Fund	<u>112,054</u>	<u>112,054</u>	<u>0</u>	<u>n/a</u>
84,040	84,040	0	n/a		TOTAL NON-OPERATING REVENUE	112,054	112,054	0	n/a
<u>21,487</u>	<u>8,546</u>	<u>12,941</u>	<u>151.4%</u>		NET INCOME/(LOSS)	<u>(2,073)</u>	<u>-</u>	<u>(2,073)</u>	<u>n/a</u>

**SUBSTANCE ABUSE**  
**STATEMENT OF REVENUE AND EXPENSES**  
Period Ending: March 31, 2014  
(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>									
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>	<b>TOTAL NET PATIENT SERVICE REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	
<b>OTHER OPERATING REVENUE:</b>									
0	0	0	n/a	Short Doyle (Community Mental Health Service)	0	0	0	n/a	
2,307	3,449	(1,142)	-33.1%	Short Doyle M/Cal	4,599	4,599	0	n/a	
0	0	0	n/a	MAA/TCM	0	0	0	n/a	
0	0	0	n/a	SNCP	0	0	0	n/a	
0	0	0	n/a	Hospital Fee AB1383	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	
12,713	13,800	(1,087)	-7.9%	State Alcohol	18,399	18,399	0	n/a	
0	0	0	n/a	State Realignment	0	0	0	n/a	
0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a	
303	271	31	11.5%	Fees/Cafeteria/Misc (includes lease income)	362	362	0	n/a	
1,816	3,840	(2,024)	-52.7%	Workorder Recovery	5,119	5,119	0	n/a	
0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a	
14,792	14,792	0	n/a	Carryforward	14,792	14,792	0	n/a	
<u>31,930</u>	<u>36,152</u>	<u>(4,222)</u>	<u>-11.7%</u>	<b>TOTAL OTHER OPERATING REVENUE</b>	<u>43,272</u>	<u>43,272</u>	<u>0</u>	<u>n/a</u>	
<u>31,930</u>	<u>36,152</u>	<u>(4,222)</u>	<u>-11.7%</u>	<b>TOTAL OPERATING REVENUE</b>	<u>43,272</u>	<u>43,272</u>	<u>0</u>	<u>n/a</u>	
<b>OPERATING EXPENSES:</b>									
2,681	4,395	1,714	39.0%	Personnel Services	5,864	6,234	370	5.9%	
1,144	1,806	662	36.7%	Mandatory Fringe Benefits	2,401	2,561	160	6.2%	
62,812	55,889	(6,923)	-12.4%	Non-personal Services	74,519	74,519	0	n/a	
153	252	99	39.2%	Materials and Supplies	336	336	0	n/a	
0	19	19	100.0%	Facilities Maint. & Capital Outlay	25	25	0	n/a	
0	0	0	n/a	Debt Service	0	0	0	n/a	
590	449	(141)	-31.3%	Services of Other Departments (workorders)	599	599	0	n/a	
0	0	0	n/a	Contingency Reserve	0	0	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>67,380</u>	<u>62,810</u>	<u>(4,570)</u>	<u>-7.3%</u>	<b>TOTAL OPERATING EXPENSES</b>	<u>83,744</u>	<u>84,274</u>	<u>530</u>	<u>0.6%</u>	
<u>(35,450)</u>	<u>(26,658)</u>	<u>(8,792)</u>	<u>33.0%</u>	<b>OPERATING INCOME/(LOSS)</b>	<u>(40,473)</u>	<u>(41,003)</u>	<u>530</u>	<u>-1.3%</u>	
<b>NON-OPERATING REVENUE:</b>									
30,752	30,752	0	n/a	General Fund	41,003	41,003	0	n/a	
<u>30,752</u>	<u>30,752</u>	<u>0</u>	<u>n/a</u>	<b>TOTAL NON-OPERATING REVENUE</b>	<u>41,003</u>	<u>41,003</u>	<u>0</u>	<u>n/a</u>	
<u>(4,698)</u>	<u>4,094</u>	<u>(8,792)</u>	<u>-214.8%</u>	<b>NET INCOME/(LOSS)</b>	<u>530</u>	<u>-</u>	<u>530</u>	<u>n/a</u>	

### Third Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
SFGH	\$ 1,159,205,000	\$ 1,160,188,000	\$ 983,000	\$ 1,159,205,000	\$ 1,141,231,689	\$ 17,973,311	\$ 18,956,311
Laguna Honda	\$ 236,805,503	\$ 245,852,289	\$ 9,046,786	\$ 236,805,503	\$ 239,645,925	\$ (2,840,422)	\$ 6,206,364
Primary Care	\$ 92,518,000	\$ 98,071,000	\$ 5,553,000	\$ 92,518,000	\$ 85,518,000	\$ 7,000,000	\$ 12,553,000
Health at Home	\$ 7,616,000	\$ 7,616,000	\$ -	\$ 7,616,000	\$ 7,512,000	\$ 104,000	\$ 104,000
Jail Health	\$ 33,273,000	\$ 33,273,000	\$ -	\$ 33,273,000	\$ 33,392,000	\$ (119,000)	\$ (119,000)
Public Health	\$ 225,262,419	\$ 223,062,419	\$ (2,200,000)	\$ 225,262,419	\$ 225,135,217	\$ 127,202	\$ (2,072,798)
Mental Health	\$ 319,935,906	\$ 314,935,906	\$ (5,000,000)	\$ 319,935,906	\$ 322,935,906	\$ (3,000,000)	\$ (8,000,000)
Substance Abuse	\$ 84,274,373	\$ 84,274,373	\$ -	\$ 84,274,373	\$ 83,744,373	\$ 530,000	\$ 530,000
TOTAL DPH	\$ 2,158,890,201	\$ 2,167,272,987	\$ 8,382,786	\$ 2,158,890,201	\$ 2,139,115,109	\$ 19,775,092	\$ 28,157,878

### Second Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
SFGH	\$ 1,158,923,000	\$ 1,141,920,000	\$ (17,003,000)	\$ 1,158,923,000	\$ 1,144,588,000	\$ 14,335,000	\$ (2,668,000)
Laguna Honda	\$ 234,907,621	\$ 243,995,588	\$ 9,087,967	\$ 234,907,621	\$ 236,521,848	\$ (1,614,227)	\$ 7,473,740
Primary Care	\$ 92,518,000	\$ 97,060,000	\$ 4,542,000	\$ 92,518,000	\$ 83,783,000	\$ 8,735,000	\$ 13,277,000
Health at Home	\$ 7,616,000	\$ 7,616,000	\$ -	\$ 7,616,000	\$ 7,595,000	\$ 21,000	\$ 21,000
Jail Health	\$ 33,263,000	\$ 33,263,000	\$ -	\$ 33,263,000	\$ 33,122,000	\$ 141,000	\$ 141,000
Public Health	\$ 224,676,978	\$ 222,476,978	\$ (2,200,000)	\$ 224,676,978	\$ 223,936,978	\$ 740,000	\$ (1,460,000)
Mental Health	\$ 318,287,303	\$ 313,287,303	\$ (5,000,000)	\$ 318,287,303	\$ 321,287,303	\$ (3,000,000)	\$ (8,000,000)
Substance Abuse	\$ 83,506,350	\$ 83,506,350	\$ -	\$ 83,506,350	\$ 82,976,350	\$ 530,000	\$ 530,000
TOTAL DPH	\$ 2,153,698,251	\$ 2,143,125,218	\$ (10,573,033)	\$ 2,153,698,251	\$ 2,133,810,478	\$ 19,887,773	\$ 9,314,740

### 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							
SFGH	\$ 282,000	\$ 18,268,000	\$ 17,986,000	\$ 282,000	\$ (3,356,311)	\$ 3,638,311	\$ 21,624,311
Laguna Honda	\$ 1,897,882	\$ 1,856,701	\$ (41,181)	\$ 1,897,882	\$ 3,124,077	\$ (1,226,195)	\$ (1,267,376)
Primary Care	\$ -	\$ 1,011,000	\$ 1,011,000	\$ -	\$ 1,735,000	\$ (1,735,000)	\$ (724,000)
Health at Home	\$ -	\$ -	\$ -	\$ -	\$ (83,000)	\$ 83,000	\$ 83,000
Jail Health	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 270,000	\$ (260,000)	\$ (260,000)
Public Health	\$ 585,441	\$ 585,441	\$ -	\$ 585,441	\$ 1,198,239	\$ (612,798)	\$ (612,798)
Mental Health	\$ 1,648,603	\$ 1,648,603	\$ 0	\$ 1,648,603	\$ 1,648,603	\$ -	\$ 0
Substance Abuse	\$ 768,023	\$ 768,023	\$ -	\$ 768,023	\$ 768,023	\$ (0)	\$ (0)
TOTAL DPH	\$ 5,191,949	\$ 24,147,768	\$ 18,955,819	\$ 5,191,949	\$ 5,304,630	\$ (112,681)	\$ 18,843,138

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

**Period Ending: March 31, 2014**

(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
	<u>Projection</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>		<u>Projection</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>
					<b>NET PATIENT SERVICE REVENUE:</b>				
1	192,010	156,048	35,961	23.0%	Medi-Cal Revenue	247,797	233,482	14,314	6.1%
2	90,628	64,361	26,267	40.8%	Medicare Revenue	115,215	96,452	18,764	19.5%
3	123,958	139,222	(15,264)	-11.0%	Other Patient Revenue	190,074	203,949	(13,874)	-6.8%
4	(42,686)	(59,088)	16,402	27.8%	Provision for Bad debt	(80,936)	(85,936)	5,000	5.8%
5	<b>363,909</b>	<b>300,543</b>	<b>63,366</b>	<b>21.1%</b>	<b>TOTAL NET PATIENT SERVICE REVENUE</b>	<b>472,150</b>	<b>447,946</b>	<b>24,204</b>	<b>5.4%</b>
6									
7					<b>OTHER OPERATING REVENUE:</b>				
8	36,645	36,460	186	0.5%	Short Doyle (Community Mental Health Service)	48,613	48,613	-	n/a
9	34,216	48,518	(14,303)	-29.5%	Short Doyle M/Cal	60,287	65,287	(5,000)	-7.7%
10	5,275	5,813	(538)	-9.3%	MAA/TCM	7,205	8,405	(1,200)	-14.3%
11	151,089	151,089	-	n/a	S N C P	226,634	226,634	-	n/a
12	2,768	2,768	-	n/a	Hospital Fee AB1383	4,152	4,152	-	n/a
13	1,966	1,966	-	n/a	GME	2,949	2,949	-	n/a
14	133,908	140,011	(6,103)	-4.4%	Capitation/Managed Care Settlement	200,862	210,016	(9,154)	-4.4%
15	12,713	13,800	(1,087)	-7.9%	State Alcohol	18,399	18,399	-	n/a
16	92,270	98,152	(5,882)	-6.0%	State Realignment	136,080	136,080	-	n/a
17	2,087	3,355	(1,268)	-37.8%	Other State (CCS and State Mandated Cost)	4,473	4,473	-	n/a
18	19,259	24,078	(4,819)	-20.0%	Fees/Cafeteria/Misc (includes lease income)	32,389	32,861	(472)	-1.4%
19	24,055	38,734	(14,679)	-37.9%	Workorder Recovery	53,394	53,389	5	0.0%
20	87,295	87,273	22	0.0%	Transfer In and Project Related	130,894	130,894	0	0.0%
21	123,172	123,172	(0)	0.0%	Carryforward	144,102	144,102	(0)	0.0%
22	<b>726,718</b>	<b>775,189</b>	<b>(48,471)</b>	<b>-6.3%</b>	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>1,070,432</b>	<b>1,086,253</b>	<b>(15,821)</b>	<b>-1.5%</b>
23									
24	<b>1,090,628</b>	<b>1,075,732</b>	<b>14,896</b>	<b>1.4%</b>	<b>TOTAL OPERATING REVENUE</b>	<b>1,542,583</b>	<b>1,534,200</b>	<b>8,383</b>	<b>0.5%</b>
25									
26					<b>OPERATING EXPENSES:</b>				
27	408,390	425,292	16,902	4.0%	Personnel Services	631,048	640,148	9,101	1.4%
28	177,165	184,659	7,495	4.1%	Mandatory Fringe Benefits	276,362	278,284	1,922	0.7%
29	453,153	476,469	23,316	4.9%	Non-personnel Services	665,462	662,462	(3,000)	-0.5%
30	84,129	89,906	5,777	6.4%	Materials and Supplies	126,066	133,066	7,000	5.3%
31	5,560	8,871	3,311	37.3%	Facilities Maint. & Capital Outlay	12,725	12,725	-	n/a
32	2,059	2,059	-	n/a	Debt Service	3,088	3,088	-	n/a
33	75,645	69,981	(5,664)	-8.1%	Services of Other Departments (workorders)	104,959	101,787	(3,173)	-3.1%
34	-	-	-	n/a	Contingency Reserve	-	-	-	n/a
35	87,475	92,758	5,283	5.7%	Operating Transfer Out	131,212	139,137	7,925	5.7%
36	25,624	25,624	-	n/a	Intrafund Transfer	38,436	38,436	-	n/a
37	98,059	99,840	1,781	1.8%	Projects	149,758	149,758	-	n/a
38	<b>1,417,258</b>	<b>1,475,459</b>	<b>58,201</b>	<b>3.9%</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>2,139,115</b>	<b>2,158,890</b>	<b>19,775</b>	<b>0.9%</b>
39									
40	<b>(326,630)</b>	<b>(399,727)</b>	<b>73,097</b>	<b>n/a</b>	<b>OPERATING INCOME/(LOSS)</b>	<b>(596,533)</b>	<b>(624,690)</b>	<b>28,158</b>	<b>n/a</b>
41									
42					<b>NON-OPERATING REVENUE:</b>				
43	429,187	429,187	-	n/a	General Fund	624,690	624,690	-	n/a
44	<b>429,187</b>	<b>429,187</b>	<b>-</b>	<b>n/a</b>	<b>TOTAL NON-OPERATING REVENUE</b>	<b>624,690</b>	<b>624,690</b>	<b>-</b>	<b>n/a</b>
45									
46	<b>102,556</b>	<b>29,459</b>	<b>73,097</b>	<b>n/a</b>	<b>NET INCOME/(LOSS)</b>	<b>28,158</b>	<b>-</b>	<b>28,158</b>	<b>n/a</b>

**SAN FRANCISCO GENERAL HOSPITAL**

**STATEMENT OF REVENUE AND EXPENSES**

Period Ending: March 31, 2014

(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:									
74,357	51,050	23,307	46%	Medi-Cal Revenue	78,257	76,671	1,586	2%	
81,963	52,854	29,109	55%	Medicare Revenue	102,200	79,388	22,812	29%	
111,600	121,788	(10,188)	-8%	Other Patient Revenue	168,060	180,237	(12,177)	-7%	
(41,868)	(57,728)	15,860	27%	Provision for Bad Debt	(78,901)	(83,901)	5,000	6%	
226,052	167,964	58,088	35%	TOTAL NET PATIENT SERVICE REVENUE	269,616	252,395	17,221	7%	
OTHER OPERATING REVENUE:									
-	-	-	n/a	Short Doyle (Community Health Service)	-	-	-	n/a	
3,579	3,579	-	n/a	Short Doyle Medi-Cal	5,368	5,368	-	n/a	
3,631	3,631	-	n/a	MAA/TCM	5,446	5,446	-	n/a	
151,089	151,089	-	n/a	DSH/SNCP/DSRIP	226,634	226,634	-	n/a	
2,768	2,768	-	n/a	Hospital Fee AB1383/Meaningful Use	4,152	4,152	-	n/a	
1,966	1,966	-	n/a	State Health Care Initiative	2,949	2,949	-	n/a	
127,898	138,724	(10,826)	-8%	Capitation/Managed Care Settlement	191,847	208,085	(16,238)	-8%	
-	-	-	n/a	State Alcohol	-	-	-	n/a	
31,267	31,267	-	n/a	State Realignment	46,900	46,900	-	n/a	
-	-	-	n/a	Other State (CCS and State Mandated Cost)	-	-	-	n/a	
3,113	3,113	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	4,671	4,671	-	n/a	
5,866	5,866	-	n/a	Workorder Recovery	8,800	8,800	-	n/a	
84,501	84,501	-	n/a	Transfer In and Project-Related	126,752	126,752	-	n/a	
37,691	37,691	-	n/a	Carryforward	56,537	56,537	-	n/a	
453,369	464,195	(10,826)	-2%	TOTAL OTHER OPERATING REVENUE	680,056	696,294	(16,238)	-2%	
679,421	632,159	47,262	7%	TOTAL OPERATING REVENUE	949,672	948,689	983	0%	
OPERATING EXPENSES:									
208,582	212,925	4,343	2%	Personnel Services	316,566	320,782	4,216	1%	
92,039	93,058	1,019	1%	Mandatory Fringe Benefits	139,687	140,196	509	0%	
148,655	148,655	-	n/a	Non-personal Services	222,982	222,982	-	n/a	
56,096	60,763	4,667	8%	Materials and Supplies	84,144	91,144	7,000	8%	
3,817	3,817	-	n/a	Facilities Maint. & Capital Outlay	5,725	5,725	-	n/a	
2,059	2,059	-	n/a	Debt Service	3,088	3,088	-	n/a	
37,658	37,658	-	n/a	Services of Other Departments (workorders)	58,164	56,487	(1,677)	n/a	
-	-	-	n/a	Contingency Reserve	-	-	-	n/a	
87,475	92,758	5,283	6%	Operating Transfer Out	131,212	139,137	7,925	6%	
24,275	24,275	-	n/a	Intrafund Transfer	36,413	36,413	-	n/a	
95,501	95,501	-	n/a	Projects	143,251	143,251	-	n/a	
756,157	771,469	15,312	2%	TOTAL OPERATING EXPENSES	1,141,232	1,159,205	17,973	2%	
(76,736)	(139,310)	62,574	45%	OPERATING INCOME/(LOSS)	(191,560)	(210,516)	18,956	10%	
NON-OPERATING REVENUE:									
140,344	140,344	-	n/a	General Fund	210,516	210,516	-	n/a	
140,344	140,344	-	n/a	TOTAL NON-OPERATING REVENUE	210,516	210,516	-	n/a	
63,608	1,034	62,574	6052%	NET INCOME/(LOSS)	18,956	-	18,956	n/a	



**LAGUNA HONDA HOSPITAL**  
**STATEMENT OF REVENUE AND EXPENSES**  
**Period Ending: March 31, 2014**  
(In Thousands of Dollars)

YEAR TO DATE				
Projection	Budget	Fav/(Unfav)		
		Variance	% Var	
103,387	94,208	9,179	9.7%	
4,552	6,698	(2,146)	-32.0%	
839	233	606	259.7%	
-	-	-	0.0%	
108,779	101,139	7,639	7.6%	
NET PATIENT SERVICE REVENUE:				
Medi-Cal Revenue	152,330	141,506	10,823	7.6%
Medicare Revenue	6,842	10,060	(3,218)	-32.0%
Other Patient Revenue	1,259	350	909	259.3%
Provision for Bad debt	-	-	-	0.0%
160,431	151,917	8,514	5.6%	
TOTAL NET PATIENT SERVICE REVENUE				
OTHER OPERATING REVENUE:				
Short Doyle (Community Mental Health Service)	-	-	-	n/a
Short Doyle M/Cal	-	-	-	n/a
MAA/TCM	-	-	-	n/a
Safety Net Care Pool	-	-	-	n/a
Hospital Fee AB1383	-	-	-	n/a
GME	-	-	-	n/a
Capitation/Managed Care Settlement	-	-	-	n/a
State Alcohol	-	-	-	n/a
State Realignment	-	-	-	n/a
Other State (CCS and State Mandated Cost)	-	-	-	n/a
Fees/Cafeteria/Misc (includes lease income)	1,372	844	528	62.6%
Workorder Recovery	235	230	5	2.1%
Transfer In and Project Related	4,012	4,012	0	0.0%
Carryforward	6,252	6,252	(0)	0.0%
7,914	7,558	355	4.7%	
TOTAL OTHER OPERATING REVENUE				
116,692	108,698	7,994	7.4%	
TOTAL OPERATING REVENUE				
OPERATING EXPENSES:				
Personnel Services	124,899	124,118	(780)	-0.6%
Mandatory Fringe Benefits	59,747	58,570	(1,177)	-2.0%
Non-personnel Services	10,045	10,045	-	n/a
Materials and Supplies	21,550	21,550	-	n/a
Facilities Maint. & Capital Outlay	2,026	2,026	-	n/a
Debt Service	-	-	-	n/a
Services of Other Departments (workorders)	16,527	15,644	(883)	-5.6%
Contingency Reserve	-	-	-	n/a
Operating Transfer Out	-	-	-	n/a
Intrafund Transfer	2,023	2,023	-	n/a
Projects	2,829	2,829	-	n/a
239,646	236,806	(2,840)	-1.2%	
TOTAL OPERATING EXPENSES				
(26,245)	(42,347)	16,101	38.0%	
OPERATING INCOME/(LOSS)				
NON-OPERATING REVENUE:				
General Fund	73,551	73,551	-	n/a
42,347	42,347	-	-	n/a
TOTAL NON-OPERATING REVENUE				
16,101	(0)	16,101		
NET INCOME/(LOSS)				
6,206	-	6,206	n/a	

**HEALTH AT HOME**  
**STATEMENT OF REVENUE AND EXPENSES**  
**Period Ending: March 31, 2014**  
(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>									
102	76	26	34.2%	Medi-Cal Revenue	114	114	-	n/a	
1,224	996	228	22.9%	Medicare Revenue	1,494	1,494	-	n/a	
321	256	65	25.4%	Other Patient Revenue	384	384	-	n/a	
-	-	-	n/a	Provision for Bad Debt	-	-	-	n/a	
1,647	1,328	319	24.0%	<b>TOTAL NET PATIENT SERVICE REVENUE</b>	1,992	1,992	-	n/a	
<b>OTHER OPERATING REVENUE:</b>									
-	-	-	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	
187	296	(109)	-36.8%	Workorder Recovery	444	444	-	n/a	
-	-	-	n/a	Transfer In and Project-Related	-	-	-	n/a	
-	-	-	n/a	Carryforward	-	-	-	n/a	
187	296	(109)	-36.8%	<b>TOTAL OTHER OPERATING REVENUE</b>	444	444	-	n/a	
1,834	1,624	210	12.9%	<b>TOTAL OPERATING REVENUE</b>	2,436	2,436	-	n/a	
<b>OPERATING EXPENSES:</b>									
2,895	3,024	129	4.3%	Personnel Services	4,768	4,820	52	1.1%	
1,161	1,237	76	6.2%	Mandatory Fringe Benefits	1,920	1,972	52	2.6%	
237	406	169	41.6%	Non-personal Services	609	609	-	n/a	
102	97	(5)	-5.2%	Materials and Supplies	145	145	-	n/a	
-	-	-	n/a	Facilities Maint. & Capital Outlay	-	-	-	n/a	
-	-	-	n/a	Debt Service	-	-	-	n/a	
23	47	24	51.1%	Services of Other Departments (workorders)	70	70	-	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	
4,418	4,811	393	8.2%	<b>TOTAL OPERATING EXPENSES</b>	7,512	7,616	104	1.4%	
(2,584)	(3,187)	603	18.9%	<b>OPERATING INCOME/(LOSS)</b>	(5,076)	(5,180)	104	2.0%	
<b>NON-OPERATING REVENUE:</b>									
3,453	3,453	-	n/a	General Fund	5,180	5,180	-	n/a	
3,453	3,453	-	n/a	<b>TOTAL NON-OPERATING REVENUE</b>	5,180	5,180	-	n/a	
869	266	603	226.7%	<b>NET INCOME/(LOSS)</b>	104	-	104	n/a	

**PRIMARY CARE CLINICS**  
**STATEMENT OF REVENUE AND EXPENSES**  
Period Ending: March 31, 2014  
(In Thousand of Dollars)

YEAR-TO-DATE						ANNUAL			
Projection	Budget	Fav/(Unfav)		% Var		Projection	Budget	Fav/(Unfav)	
		Variance						Variance	% Var
					NET PATIENT SERVICE REVENUE:				
1	9,084	5,432	3,652	67.2%	Medi-Cal Revenue	10,053	8,148	1,905	23.4%
2	1,739	2,576	(837)	-32.5%	Medicare Revenue	3,030	3,860	(830)	-21.5%
3	(290)	2,320	(2,610)	-112.5%	Other Patient Revenue	872	3,478	(2,606)	-74.9%
4	(818)	(1,360)	542	39.9%	Provision for Bad Debt	(2,035)	(2,035)	-	n/a
5	9,715	8,968	747	8.3%	TOTAL NET PATIENT SERVICE REVENUE	11,920	13,451	(1,531)	-11.4%
					OTHER OPERATING REVENUE:				
8	0	0	-	n/a	Short Doyle (Community Health Service)	0	0	-	n/a
9	0	0	-	n/a	Short Doyle Medi-Cal	0	0	-	n/a
10	290	290	-	n/a	MAA/TCM	436	436	-	n/a
11	0	0	-	n/a	DSH/SNCP/DSRIP	0	0	-	n/a
12	0	0	-	n/a	Hospital Fee AB1383/Meaningful Use	0	0	-	n/a
13	0	0	-	n/a	State Health Care Initiative	0	0	-	n/a
14	6,010	1,287	4,723	367.0%	Capitation/Managed Care Settlement	9,015	1,931	7,084	366.9%
15	0	0	-	n/a	State Alcohol	0	0	-	n/a
16	0	0	-	n/a	State Realignment	0	0	-	n/a
17	0	0	-	n/a	Other State (CCS and State Mandated Cost)	0	0	-	n/a
18	846	846	-	n/a	Fees/Cafeteria/Misc. (includes lease income)	1,268	1,268	-	n/a
19	3,697	3,697	-	n/a	Workorder Recovery	5,545	5,545	-	n/a
20	-	-	-	n/a	Transfer In and Project-Related	0	-	-	n/a
21	-	-	-	n/a	Carryforward	-	-	-	n/a
22	10,843	6,120	4,723	77.2%	TOTAL OTHER OPERATING REVENUE	16,264	9,180	7,084	77.2%
24	20,558	15,088	5,470	36.3%	TOTAL OPERATING REVENUE	28,184	22,631	5,553	24.5%
					OPERATING EXPENSES:				
27	32,961	36,812	3,851	10.5%	Personnel Services	50,484	55,474	4,990	9.0%
28	12,991	14,515	1,524	10.5%	Mandatory Fringe Benefits	19,864	21,874	2,010	9.2%
29	3,838	3,838	-	n/a	Non-personal Services	5,757	5,757	-	n/a
30	1,329	1,328	(1)	-0.1%	Materials and Supplies	1,993	1,993	-	n/a
31	221	221	-	n/a	Facilities Maint. & Capital Outlay	331	331	-	n/a
32	-	-	-	n/a	Debt Service	-	-	-	n/a
33	2,274	2,274	-	n/a	Services of Other Departments (workorders)	3,411	3,411	-	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	2,452	2,453	1	0.0%	Projects	3,678	3,678	-	n/a
38	56,066	61,441	5,375	8.7%	TOTAL OPERATING EXPENSES	85,518	92,518	7,000	7.6%
40	(35,508)	(46,353)	10,845	23.4%	OPERATING INCOME/(LOSS)	(57,334)	(69,887)	12,553	18.0%
					NON-OPERATING REVENUE:				
43	46,591	46,591	-	n/a	General Fund	69,887	69,887	-	n/a
44	46,591	46,591	-	n/a	TOTAL NON-OPERATING REVENUE	69,887	69,887	-	n/a
46	11,083	238	10,845	4556.7%	NET INCOME/(LOSS)	12,553	-	12,553	n/a

**JAIL HEALTH SERVICES**  
**STATEMENT OF REVENUE AND EXPENSES**  
**Period Ending: March 31, 2014**  
(In Thousands of Dollars)

YEAR-TO-DATE						ANNUAL				

**MENTAL HEALTH**  
**STATEMENT OF REVENUE AND EXPENSES**  
Period Ending: March 31, 2014  
(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	4,121	4,526	(405)	-8.9%	Medi-Cal Revenue	6,035	6,035	0	n/a
2	1,149	1,236	(87)	-7.0%	Medicare Revenue	1,648	1,648	0	n/a
3	281	463	(182)	-39.3%	Other Patient Revenue	618	618	0	n/a
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a
5	5,552	6,226	(674)	-10.8%	TOTAL NET PATIENT SERVICE REVENUE	8,301	8,301	0	n/a
OTHER OPERATING REVENUE:									
8	36,645	36,460	186	0.5%	Short Doyle (Community Mental Health Service)	48,613	48,613	0	n/a
9	28,330	41,490	(13,160)	-31.7%	Short Doyle M/Cal	50,320	55,320	(5,000)	-9.0%
10	239	600	(361)	-60.1%	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	36,227	42,953	(6,725)	-15.7%	State Realignment	57,270	57,270	0	n/a
17	0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a
18	3,291	2,846	445	15.6%	Fees/Cafeteria/Misc (includes lease income)	3,795	3,795	0	n/a
19	7,548	14,207	(6,659)	-46.9%	Workorder Recovery	18,943	18,943	0	n/a
20	31	23	8	33.3%	Transfer In and Project Related	31	31	0	n/a
21	46,946	46,946	0	n/a	Carryforward	46,946	46,946	0	n/a
22	159,257	185,524	(26,267)	-14.2%	TOTAL OTHER OPERATING REVENUE	226,717	231,717	(5,000)	-2.2%
24	164,809	191,750	(26,940)	-14.0%	TOTAL OPERATING REVENUE	235,018	240,018	(5,000)	-2.1%
OPERATING EXPENSES:									
27	35,708	38,338	2,630	6.9%	Personnel Services	54,381	54,381	0	n/a
28	14,710	16,056	1,346	8.4%	Mandatory Fringe Benefits	22,775	22,775	0	n/a
29	170,330	173,263	2,933	1.7%	Non-personal Services	234,018	231,018	(3,000)	-1.3%
30	6,098	5,158	(939)	-18.2%	Materials and Supplies	6,877	6,877	0	n/a
31	81	942	861	91.4%	Facilities Maint. & Capital Outlay	1,256	1,256	0	n/a
32	0	0	0	n/a	Debt Service	0	0	0	n/a
33	3,591	2,721	(870)	-32.0%	Services of Other Departments (workorders)	3,628	3,628	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	230,518	236,478	5,961	2.5%	TOTAL OPERATING EXPENSES	322,936	319,936	(3,000)	-0.9%
40	(65,708)	(44,729)	(20,980)	46.9%	OPERATING INCOME/(LOSS)	(87,918)	(79,918)	(8,000)	10.0%
NON-OPERATING REVENUE:									
43	59,939	59,939	0	n/a	General Fund	79,918	79,918	0	n/a
44	59,939	59,939	0	n/a	TOTAL NON-OPERATING REVENUE	79,918	79,918	0	n/a
46	(5,770)	15,210	(20,980)	-137.9%	NET INCOME/(LOSS)	(8,000)	-	(8,000)	n/a

**PUBLIC HEALTH DIVISION**  
**STATEMENT OF REVENUE AND EXPENSES**  
**Period Ending: March 31, 2014**  
(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:									
958	756	202	26.8%	Medi-Cal Revenue	1,007	1,007	0	n/a	Medi-Cal Revenue
0	1	(0)	-37.6%	Medicare Revenue	1	1	0	n/a	Medicare Revenue
11,206	14,161	(2,955)	-20.9%	Other Patient Revenue	18,882	18,882	0	n/a	Other Patient Revenue
0	0	0	n/a	Provision for Bad debt	0	0	0	n/a	Provision for Bad debt
<u>12,164</u>	<u>14,917</u>	<u>(2,753)</u>	<u>-0.1846</u>	TOTAL NET PATIENT SERVICE REVENUE	<u>19,890</u>	<u>19,890</u>	<u>0</u>	<u>n/a</u>	TOTAL NET PATIENT SERVICE 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
1,115	1,292	(177)	-13.7%	MAA/TCM	523	1,723	(1,200)	-69.7%	MAA/TCM
0	0	0	n/a	SNCP	0	0	0	n/a	SNCP
0	0	0	n/a	Hospital Fee AB1383	0	0	0	n/a	Hospital Fee AB1383
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
24,775	23,933	843	3.5%	State Realignment	31,910	31,910	0	n/a	State Realignment
2,087	3,355	(1,268)	-37.8%	Other State (CCS and State Mandated Cost)	4,473	4,473	0	n/a	Other State (CCS and State Mandated Cost)
10,775	16,422	(5,647)	-34.4%	Fees/Cafeteria/Misc (includes lease income)	20,896	21,896	(1,000)	-4.6%	Fees/Cafeteria/Misc (includes lease income)
4,341	10,231	(5,890)	-57.6%	Workorder Recovery	13,641	13,641	0	n/a	Workorder Recovery
89	74	14	19.6%	Transfer In and Project Related	99	99	0	n/a	Transfer In and Project Related
<u>19,576</u>	<u>19,576</u>	<u>0</u>	<u>n/a</u>	Carryforward	<u>19,576</u>	<u>19,576</u>	<u>0</u>	<u>n/a</u>	Carryforward
<u>62,758</u>	<u>74,883</u>	<u>(12,125)</u>	<u>-0.1619</u>	TOTAL OTHER OPERATING REVENUE	<u>91,119</u>	<u>93,319</u>	<u>(2,200)</u>	<u>-2.4%</u>	TOTAL OTHER OPERATING REVENUE
<u>74,922</u>	<u>89,800</u>	<u>(14,878)</u>	<u>-0.1657</u>	TOTAL OPERATING REVENUE	<u>111,009</u>	<u>113,209</u>	<u>(2,200)</u>	<u>-1.9%</u>	TOTAL OPERATING REVENUE
OPERATING EXPENSES:									
36,106	40,176	4,070	10.1%	Personnel Services	56,469	56,989	520	0.9%	Personnel Services
14,920	17,013	2,093	12.3%	Mandatory Fringe Benefits	23,913	24,133	220	0.9%	Mandatory Fringe Benefits
59,902	84,293	24,392	28.9%	Non-personal Services	112,391	112,391	0	n/a	Non-personal Services
5,758	5,355	(403)	-7.5%	Materials and Supplies	7,140	7,140	0	n/a	Materials and Supplies
175	2,521	2,346	93.0%	Facilities Maint. & Capital Outlay	3,362	3,362	0	n/a	Facilities Maint. & Capital Outlay
0	0	0	n/a	Debt Service	0	0	0	n/a	Debt Service
20,614	15,936	(4,678)	-29.4%	Services of Other Departments (workorders)	21,861	21,248	(613)	-1.4%	Services of Other Departments (workorders)
0	0	0	n/a	Contingency Reserve	0	0	0	n/a	Contingency Reserve
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
<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	Projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	Projects
137,476	165,295	27,819	16.8%	TOTAL OPERATING EXPENSES	225,135	225,262	127	0.2%	TOTAL OPERATING EXPENSES
(62,554)	(75,494)	12,941	-17.1%	OPERATING INCOME/(LOSS)	(114,127)	(112,054)	2,073	1.6%	OPERATING INCOME/(LOSS)
NON-OPERATING REVENUE:									
<u>84,040</u>	<u>84,040</u>	<u>0</u>	<u>n/a</u>	General Fund	<u>112,054</u>	<u>112,054</u>	<u>0</u>	<u>n/a</u>	General Fund
84,040	84,040	0	n/a	TOTAL NON-OPERATING REVENUE	112,054	112,054	0	n/a	TOTAL NON-OPERATING REVENUE
<u>21,487</u>	<u>8,546</u>	<u>12,941</u>	<u>151.4%</u>	NET INCOME/(LOSS)	<u>(2,073)</u>	<u>-</u>	<u>(2,073)</u>	<u>n/a</u>	NET INCOME/(LOSS)

**SUBSTANCE ABUSE**  
**STATEMENT OF REVENUE AND EXPENSES**  
Period Ending: March 31, 2014  
(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
		Fav/(Unfav)					Fav/(Unfav)		
Projection	Budget	Variance	% Var		Projection	Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>									
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>	<b>TOTAL NET PATIENT SERVICE REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>n/a</u>	
<b>OTHER OPERATING REVENUE:</b>									
0	0	0	n/a	Short Doyle (Community Mental Health Service)	0	0	0	n/a	
2,307	3,449	(1,142)	-33.1%	Short Doyle M/Cal	4,599	4,599	0	n/a	
0	0	0	n/a	MAA/TCM	0	0	0	n/a	
0	0	0	n/a	SNCP	0	0	0	n/a	
0	0	0	n/a	Hospital Fee AB1383	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	
12,713	13,800	(1,087)	-7.9%	State Alcohol	18,399	18,399	0	n/a	
0	0	0	n/a	State Realignment	0	0	0	n/a	
0	0	0	n/a	Other State (CCS and State Mandated Cost)	0	0	0	n/a	
303	271	31	11.5%	Fees/Cafeteria/Misc (includes lease income)	362	362	0	n/a	
1,816	3,840	(2,024)	-52.7%	Workorder Recovery	5,119	5,119	0	n/a	
0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a	
14,792	14,792	0	n/a	Carryforward	14,792	14,792	0	n/a	
<u>31,930</u>	<u>36,152</u>	<u>(4,222)</u>	<u>-11.7%</u>	<b>TOTAL OTHER OPERATING REVENUE</b>	<u>43,272</u>	<u>43,272</u>	<u>0</u>	<u>n/a</u>	
<u>31,930</u>	<u>36,152</u>	<u>(4,222)</u>	<u>-11.7%</u>	<b>TOTAL OPERATING REVENUE</b>	<u>43,272</u>	<u>43,272</u>	<u>0</u>	<u>n/a</u>	
<b>OPERATING EXPENSES:</b>									
2,681	4,395	1,714	39.0%	Personnel Services	5,864	6,234	370	5.9%	
1,144	1,806	662	36.7%	Mandatory Fringe Benefits	2,401	2,561	160	6.2%	
62,812	55,889	(6,923)	-12.4%	Non-personal Services	74,519	74,519	0	n/a	
153	252	99	39.2%	Materials and Supplies	336	336	0	n/a	
0	19	19	100.0%	Facilities Maint. & Capital Outlay	25	25	0	n/a	
0	0	0	n/a	Debt Service	0	0	0	n/a	
590	449	(141)	-31.3%	Services of Other Departments (workorders)	599	599	0	n/a	
0	0	0	n/a	Contingency Reserve	0	0	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>67,380</u>	<u>62,810</u>	<u>(4,570)</u>	<u>-7.3%</u>	<b>TOTAL OPERATING EXPENSES</b>	<u>83,744</u>	<u>84,274</u>	<u>530</u>	<u>0.6%</u>	
<u>(35,450)</u>	<u>(26,658)</u>	<u>(8,792)</u>	<u>33.0%</u>	<b>OPERATING INCOME/(LOSS)</b>	<u>(40,473)</u>	<u>(41,003)</u>	<u>530</u>	<u>-1.3%</u>	
<b>NON-OPERATING REVENUE:</b>									
30,752	30,752	0	n/a	General Fund	41,003	41,003	0	n/a	
<u>30,752</u>	<u>30,752</u>	<u>0</u>	<u>n/a</u>	<b>TOTAL NON-OPERATING REVENUE</b>	<u>41,003</u>	<u>41,003</u>	<u>0</u>	<u>n/a</u>	
<u>(4,698)</u>	<u>4,094</u>	<u>(8,792)</u>	<u>-214.8%</u>	<b>NET INCOME/(LOSS)</b>	<u>530</u>	<u>-</u>	<u>530</u>	<u>n/a</u>	