



Edwin M. Lee,
Mayor

Greg Wagner,
Chief Financial Officer

MEMORANDUM

June 23, 2016

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 – 3rd Quarter FY 2015-16

This report presents the third 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 third quarter the department projects a net general fund surplus of \$56.9 million. Operating expenditures are below budget by \$87.2 million, and operating revenues are below budget by \$30.3 million. Variances are driven significant by lower than budgeted intergovernmental transfers (IGTs) required to draw down federal revenue.

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

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
ZSFG	\$ 1,192,478,000	\$ 1,118,484,000	\$ (73,994,000)	\$ 1,192,478,000	\$ 1,119,596,000	\$ 72,882,000	\$ (1,112,000)
Laguna Honda	\$ 251,691,561	\$ 284,689,984	\$ 32,998,423	251,691,560	252,862,723	(1,171,163)	31,827,260
Primary Care	\$ 98,288,000	\$ 99,057,000	\$ 769,000	98,288,000	93,705,000	4,583,000	5,352,000
Health at Home	\$ 7,751,000	\$ 7,751,000	\$ -	7,751,000	8,520,000	(769,000)	(769,000)
Jail Health	\$ 32,991,000	\$ 32,991,000	\$ -	32,991,000	32,882,000	109,000	109,000
Public Health	\$ 282,622,793	\$ 282,622,793	\$ -	282,622,793	279,478,793	3,144,000	3,144,000
Mental Health	\$ 332,815,653	\$ 341,015,653	\$ 8,200,000	332,815,653	327,408,653	5,407,000	13,607,000
Substance Abuse	\$ 92,952,126	\$ 94,652,126	\$ 1,700,000	92,952,126	89,903,126	3,049,000	4,749,000
TOTAL DPH	\$ 2,291,590,133	\$ 2,261,263,556	\$ (30,326,577)	\$ 2,291,590,132	\$ 2,204,356,295	\$ 87,233,837	\$ 56,907,260

Zuckerberg San Francisco General Hospital: ZSFG shows a deficit of \$1.1 million compared to budget. Revenues are projected to be below budget by \$74.0 million, and expenditures are projected to be below budget by \$72.9 million. Significant variances include:

- \$50.4 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.
- \$71.4 million unfavorable variance in capitation revenues, due to a 29.3 percent reduction in the capitation rate for Medi-Cal Expansion enrollees in effect since July, 2015, and a \$51 million shortfall in SB208 supplemental payments for seniors and

Mental Health: Mental Health projects a \$13.6 million year-end surplus, including a \$8.8 million favorable variance in Short-Doyle revenue and \$5.4 million in personnel cost savings due to delays in hiring newly budgeted positions.

Public Health: Public Health projects a \$3.1 million year- end surplus due to close-outs of encumbered funds in non-personal services.

Substance Abuse: Substance Abuse projects a \$4.7 million year-end surplus due to a \$1.7 million favorable variance in State Alcohol funds, \$2.0 million favorable variance in non-personal services, and a \$1.0 million favorable variance in personnel costs.

Comments

- While the department reports significant variances in revenues and expenditures compared to budget, the largest variances are due to the interaction between hospital revenues and operating transfers out for intergovernmental transfer payments to draw down federal revenues, as discussed in the ZSFG section of this report. Because these variances in revenues and expenditures largely offset one another they result in a more modest net effect on the bottom line. Significant IGT-related variances included in this report are as follows:

	Gross Revenue Surplus/(Shortfall)	IGT Savings/(Deficit)	Net Surplus/(Deficit)
GPP/PRIME	\$ (34,986)	\$ 35,194	\$ 208
SB 208 (incl in capitation)	\$ (51,000)	\$ 31,000	\$ (20,000)
Rate Range (incl in capitation)	\$ 1,935	\$ 568	\$ 2,503
Total	\$ (84,051)	\$ 66,762	\$ (17,289)

- The department projects that it will transfer \$25 million into the electronic health records project from revenues at Zuckerberg San Francisco General Hospital and Laguna Honda Hospital.
- 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.

Third Quarter

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
ZSFG	\$ 1,192,478,000	\$ 1,118,484,000	\$ (73,994,000)	\$ 1,192,478,000	\$ 1,119,596,000	\$ 72,882,000	\$ (1,112,000)
Laguna Honda	\$ 251,691,561	\$ 284,689,984	\$ 32,998,423	\$ 251,691,560	\$ 252,862,723	\$ (1,171,163)	\$ 31,827,260
Primary Care	\$ 98,288,000	\$ 99,057,000	\$ 769,000	\$ 98,288,000	\$ 93,705,000	\$ 4,583,000	\$ 5,352,000
Health at Home	\$ 7,751,000	\$ 7,751,000	\$ -	\$ 7,751,000	\$ 8,520,000	\$ (769,000)	\$ (769,000)
Jail Health	\$ 32,991,000	\$ 32,991,000	\$ -	\$ 32,991,000	\$ 32,882,000	\$ 109,000	\$ 109,000
Public Health	\$ 282,622,793	\$ 282,622,793	\$ -	\$ 282,622,793	\$ 279,478,793	\$ 3,144,000	\$ 3,144,000
Mental Health	\$ 332,815,653	\$ 341,015,653	\$ 8,200,000	\$ 332,815,653	\$ 327,408,653	\$ 5,407,000	\$ 13,607,000
Substance Abuse	\$ 92,952,126	\$ 94,652,126	\$ 1,700,000	\$ 92,952,126	\$ 89,903,126	\$ 3,049,000	\$ 4,749,000
TOTAL DPH	\$ 2,291,590,133	\$ 2,261,263,556	\$ (30,326,577)	\$ 2,291,590,132	\$ 2,204,356,295	\$ 87,233,837	\$ 56,907,260

Second Quarter

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

Difference - Favorable/(Unfavorable)

Division	REVENUES			EXPENDITURES			TOTAL
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
Department of Public Health							
ZSFG	\$ (2,198,000)	\$ (49,624,173)	\$ (47,426,173)	\$ (2,198,000)	\$ (40,031,000)	\$ 37,833,000	\$ (9,593,173)
Laguna Honda	\$ 7,774	\$ 29,412,264	\$ 29,404,490	\$ 7,774	\$ 1,047,912	\$ (1,040,138)	\$ 28,364,352
Primary Care	\$ 667,000	\$ 2,947,000	\$ 2,280,000	\$ 667,000	\$ 864,000	\$ (197,000)	\$ 2,083,000
Health at Home	\$ -	\$ -	\$ -	\$ -	\$ (107,000)	\$ 107,000	\$ 107,000
Jail Health	\$ (218,000)	\$ (218,000)	\$ -	\$ (218,000)	\$ (153,000)	\$ (65,000)	\$ (65,000)
Public Health	\$ 266,796	\$ 266,796	\$ -	\$ 266,796	\$ (2,877,204)	\$ 3,144,000	\$ 3,144,000
Mental Health	\$ 21,886	\$ 3,921,886	\$ 3,900,000	\$ 21,886	\$ (5,385,114)	\$ 5,407,000	\$ 9,307,000
Substance Abuse	\$ 1,745,113	\$ 1,745,113	\$ -	\$ 1,745,113	\$ (1,303,887)	\$ 3,049,000	\$ 3,049,000
TOTAL DPH	\$ 292,570	\$ (11,549,113)	\$ (11,841,683)	\$ 292,570	\$ (47,945,292)	\$ 48,237,862	\$ 36,396,179

ZUCKERBERG SAN FRANCISCO GENERAL HOSPITAL

STATEMENT OF REVENUE AND EXPENSES

Period Ending: March 31, 2016

(In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var	Projection	Budget	Fav/(Unfav)		% Var
		Variance					Variance		
NET PATIENT SERVICE REVENUE:					NET PATIENT SERVICE REVENUE:				
86,303	59,669	26,634		45%	123,139	89,504	33,635		38%
73,622	60,936	12,686		21%	107,697	91,404	16,293		18%
123,219	121,824	1,395		1%	179,112	180,237	(1,125)		-1%
(56,152)	(57,728)	1,576		3%	(82,517)	(84,092)	1,575		2%
226,992	184,701	42,291		23%	327,431	277,053	50,378		18%
OTHER OPERATING REVENUE:					OTHER OPERATING REVENUE:				
-	-	-		n/a	-	-	-		n/a
3,579	3,579	-		n/a	5,368	5,368	-		n/a
3,631	3,631	-		n/a	5,446	5,446	-		n/a
127,766	151,089	(23,323)		-15%	191,648	226,634	(34,986)		-15%
3,245	3,245	-		n/a	4,868	4,868	-		n/a
-	-	-		n/a	-	-	-		n/a
83,307	130,897	(47,590)		-36%	124,959	196,345	(71,386)		-36%
-	-	-		n/a	-	-	-		n/a
29,227	29,227	-		n/a	43,840	43,840	-		n/a
-	-	-		n/a	-	-	-		n/a
3,113	15,113	(12,000)		-79%	4,671	22,671	(18,000)		-79%
5,310	5,310	-		n/a	7,966	7,966	-		n/a
79,827	79,827	-		n/a	119,741	119,741	-		n/a
43,875	43,875	-		n/a	65,812	65,812	-		n/a
382,880	465,793	(82,913)		-18%	574,319	698,691	(124,372)		-18%
609,872	650,494	(40,622)		-6%	901,750	975,744	(73,994)		-8%
OPERATING EXPENSES:					OPERATING EXPENSES:				
221,307	226,035	4,728		2%	338,157	343,594	5,437		2%
89,328	90,241	913		1%	136,492	137,175	683		0%
156,072	156,072	-		n/a	234,108	234,108	-		n/a
64,750	64,750	-		n/a	97,125	97,125	-		n/a
3,290	3,290	-		n/a	4,935	4,935	-		n/a
1,905	1,905	-		n/a	2,858	2,858	-		n/a
40,233	40,233	-		n/a	60,349	60,349	-		n/a
-	-	-		n/a	-	-	-		n/a
60,219	104,727	44,508		42%	90,329	157,091	66,762		42%
13,682	13,682	-		n/a	20,524	20,524	-		n/a
89,813	89,813	-		n/a	134,719	134,719	-		n/a
740,599	790,748	50,149		6%	1,119,596	1,192,478	72,882		6%
(130,727)	(140,254)	9,527		7%	(217,846)	(216,734)	(1,112)		-1%
NON-OPERATING REVENUE:					NON-OPERATING REVENUE:				
144,489	144,489	-		n/a	216,734	216,734	-		n/a
144,489	144,489	-		n/a	216,734	216,734	-		n/a
13,762	4,235	9,527		225%	(1,112)	-	(1,112)		n/a
NET INCOME/(LOSS)					NET INCOME/(LOSS)				

JAIL HEALTH SERVICES
STATEMENT OF REVENUE AND EXPENSES
 Period Ending: March 31, 2016
 (In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		% Var	Description	Projection	Budget	Fav/(Unfav)	
		Variance	% Var					Variance	% Var
NET PATIENT SERVICE REVENUE:									
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	
0	0	0	n/a	TOTAL NET PATIENT SERVICE REVENUE	0	0	0	n/a	
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	
0	0	0	n/a	MAA/TCM	0	0	0	n/a	
0	0	0	n/a	GPP/PRIME	0	0	0	n/a	
0	0	0	n/a	Hospital Fee AB1383	0	0	0	n/a	
0	0	0	n/a	State Health Care Initiative	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	
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	
17	17	0	n/a	Fees/Cafeteria/Misc. (includes lease income)	25	25	0	n/a	
492	492	0	n/a	Workorder Recovery	738	738	0	n/a	
0	0	0	n/a	Transfer In and Project Related	0	0	0	n/a	
0	0	0	n/a	Carryforward	0	0	0	n/a	
509	509	0	n/a	TOTAL OTHER OPERATING REVENUE	763	763	0	n/a	
509	509	0	n/a	TOTAL OPERATING REVENUE	763	763	0		
OPERATING EXPENSES:									
11,930	11,930	(0)	0.0%	Personnel Services	18,117	18,076	(41)	-0.2%	
3,887	3,887	0	0.0%	Mandatory Fringe Benefits	5,740	5,890	150	2.5%	
3,017	3,017	0	n/a	Non-personnel Services	4,526	4,526	0	n/a	
2,101	2,101	0	n/a	Materials and Supplies	3,151	3,151	0	n/a	
0	0	0	n/a	Facilities Maint. & Capital Outlay	0	0	0	n/a	
0	0	0	n/a	Debt Service	0	0	0	n/a	
898	898	0	n/a	Services of Other Departments (workorders)	1,348	1,348	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	
21,833	21,833	0	0.0%	TOTAL OPERATING EXPENSES	32,882	32,991	109	0.3%	
(21,324)	(21,324)	0	0.0%	OPERATING INCOME/(LOSS)	(32,119)	(32,228)	109	0.3%	
NON-OPERATING REVENUE:									
21,485	21,485	0	n/a	General Fund	32,228	32,228	0	n/a	
21,485	21,485	0	n/a	TOTAL NON-OPERATING REVENUE	32,228	32,228	0	n/a	
161	161	0	0.2%	NET INCOME/(LOSS)	109	0	109	n/a	

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

Period Ending: March 31, 2016

(In Thousands of Dollars)

YEAR TO DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		Description	Projection	Budget	Fav/(Unfav)		Description
		Variance	% Var				Variance	% Var	
				NET PATIENT SERVICE REVENUE:					
1	811	936	(125)	-13.4%	Medi-Cal Revenue	1,248	1,248	0	n/a
2	37	1	36	4799.3%	Medicare Revenue	1	1	0	n/a
3	10,353	14,161	(3,808)	-26.9%	Other Patient Revenue	18,882	18,882	0	n/a
4	0	0	0	n/a	Provision for Bad debt	0	0	0	n/a
5	11,200	15,098	(3,898)	-0.2582	TOTAL NET PATIENT SERVICE REVENUE	20,131	20,131	0	n/a
6									
7					OTHER OPERATING REVENUE:				
8	0	0	0	n/a	Short Doyle (Community Mental Health Service)	0	0	0	n/a
9	0	0	0	n/a	Short Doyle M/Cal	0	0	0	n/a
10	563	755	(192)	-25.4%	MAA/TCM	1,007	1,007	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	20,148	22,425	(2,277)	-10.2%	State Realignment	29,900	29,900	0	n/a
17	2,277	3,472	(1,195)	-34.4%	Other State (CCS and State Mandated Cost)	4,629	4,629	0	n/a
18	10,187	15,433	(5,246)	-34.0%	Fees/Cafeteria/Misc (includes lease income)	20,578	20,578	0	n/a
19	2,821	10,765	(7,944)	-73.8%	Workorder Recovery	14,353	14,353	0	n/a
20	70	18,810	(18,740)	-99.6%	Transfer In and Project Related	25,080	25,080	0	n/a
21	45,078	45,078	0	n/a	Carryforward	45,078	45,078	0	n/a
22	81,143	116,738	(35,595)	-0.3049	TOTAL OTHER OPERATING REVENUE	140,625	140,625	0	n/a
23									
24	92,344	131,837	(39,493)	-0.2996	TOTAL OPERATING REVENUE	160,756	160,756	0	n/a
25									
26					OPERATING EXPENSES:				
27	40,878	46,442	5,565	12.0%	Personnel Services	67,088	66,238	(850)	n/a
28	15,271	18,345	3,073	16.8%	Mandatory Fringe Benefits	25,569	26,163	594	n/a
29	75,362	115,922	40,560	35.0%	Non-personal Services	151,563	154,563	3,000	n/a
30	3,853	5,089	1,236	24.3%	Materials and Supplies	6,786	6,786	0	n/a
31	1,456	3,207	1,751	54.6%	Facilities Maint. & Capital Outlay	4,276	4,276	0	n/a
32	0	0	0	n/a	Debt Service	0	0	0	n/a
33	23,914	18,448	(5,466)	-29.6%	Services of Other Departments (workorders)	24,197	24,597	400	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	160,735	207,453	46,719	22.5%	TOTAL OPERATING EXPENSES	279,479	282,623	3,144	n/a
39									
40	(68,391)	(75,617)	7,226	-9.6%	OPERATING INCOME/(LOSS)	(118,723)	(121,867)	3,144	n/a
41									
42					NON-OPERATING REVENUE:				
43	91,400	91,400	0	n/a	General Fund	121,867	121,867	0	n/a
44	91,400	91,400	0	n/a	TOTAL NON-OPERATING REVENUE	121,867	121,867	0	n/a
45									
46	23,009	15,783	7,226	45.8%	NET INCOME/(LOSS)	3,144	-	3,144	n/a

HEALTH AT HOME
STATEMENT OF REVENUE AND EXPENSES
 Period Ending: March 31, 2016
 (In Thousands of Dollars)

YEAR-TO-DATE					ANNUAL				
Projection	Budget	Fav/(Unfav)		Description	Projection	Budget	Fav/(Unfav)		Description
		Variance	% Var				Variance	% Var	
NET PATIENT SERVICE REVENUE:									
58	75	(17)	-22.7%	Medi-Cal Revenue	114	114	-	n/a	Medi-Cal Revenue
1,165	998	167	16.7%	Medicare Revenue	1,497	1,497	-	n/a	Medicare Revenue
199	258	(59)	-22.9%	Other Patient Revenue	388	388	-	n/a	Other Patient Revenue
-	-	-	n/a	Provision for Bad Debt	-	-	-	n/a	Provision for Bad Debt
1,422	1,331	91	6.8%	TOTAL NET PATIENT SERVICE REVENUE	1,999	1,999	-	n/a	TOTAL NET PATIENT SERVICE REVENUE
OTHER OPERATING REVENUE:									
-	-	-	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)
231	296	(65)	-22.0%	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
231	296	(65)	-22.0%	TOTAL OTHER OPERATING REVENUE	444	444	-	n/a	TOTAL OTHER OPERATING REVENUE
1,653	1,627	26	1.6%	TOTAL OPERATING REVENUE	2,443	2,443	-	n/a	TOTAL OPERATING REVENUE
OPERATING EXPENSES:									
3,129	3,461	332	9.6%	Personnel Services	5,145	5,062	(83)	-1.6%	Personnel Services
1,128	1,285	157	12.2%	Mandatory Fringe Benefits	1,877	1,879	2	0.1%	Mandatory Fringe Benefits
257	280	23	8.2%	Non-personal Services	1,108	420	(688)	-164%	Non-personal Services
58	210	152	72.4%	Materials and Supplies	315	315	-	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
22	50	28	56.0%	Services of Other Departments (workorders)	75	75	-	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
4,594	5,286	692	13.1%	TOTAL OPERATING EXPENSES	8,520	7,751	(769)	-10%	TOTAL OPERATING EXPENSES
(2,941)	(3,659)	718	19.6%	OPERATING INCOME/(LOSS)	(6,077)	(5,308)	(769)	-14%	OPERATING INCOME/(LOSS)
NON-OPERATING REVENUE:									
3,539	3,539	-	n/a	General Fund	5,308	5,308	-	n/a	General Fund
3,539	3,539	-	n/a	TOTAL NON-OPERATING REVENUE	5,308	5,308	-	n/a	TOTAL NON-OPERATING REVENUE
598	(120)	718	n/a	NET INCOME/(LOSS)	(769)	-	(769)	n/a	NET INCOME/(LOSS)