



**London N. Breed,  
Mayor**

**Jenny Louie,  
Chief Financial Officer**

**MEMORANDUM**

November 13, 2023

To: President Laurie Green and Honorable Members of the Health Commission

Through: Dr. Grant Colfax, Director of Health  
Greg Wagner, Chief Operating Officer

From: Jenny Louie, Chief Financial Officer

RE: Revenue and Expenditure Projection Report – Fourth Quarter FY 2022-23

This report presents the fourth quarter statement of revenues and expenditures for the department of Public Health (DPH) for fiscal year 2022-23. These figures are based on revenue collected and billed, and expenses incurred for the fiscal year beginning July 1, 2022. Figures reported include projected balances based on actual revenues and expenditures through June 30, 2023. At the end of the fiscal year, the department maintains net general fund surplus of \$70.1 million. The department projects operating expenditures to be above budget by \$20.1 million (1.3%) and revenues to be above budget by \$50.0 million (4.2%).

These balances net out two items that were included in the department’s FY 2023-25 budget proposals, approved by the Commission and Board of Supervisors, and would not contribute to additional year end savings. The first is \$21.2 million of additional revenue related to the Medical Graduate Medical Education Program (GME) at Zuckerberg San Francisco General, these settlements were expected in FY 2023-24, but came in prior to the close of the fiscal year. Consequently, these will be carried forward as part of the DPH management reserve and released in FY 23-24 where the revenue was appropriated. Second, there is \$10.8 million of general fund expenditure savings due primarily to the shift of the administration funds for the City option program proposed as part of the April additional budget reduction targets, as well as some project expenditure closeouts assumed as part of the Board of Supervisors budget review in June.

Fourth Quarter Projected FY 2022-23 Surplus/(Deficit) (in Millions)

Fourth Quarter Report	Revenue			Expenditure			Total
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
HGH - Zuckerberg SF General	\$ 1,092.1	\$ 1,147.1	\$ 55.0	\$ 1,129.0	\$ 1,127.2	\$ 1.8	\$ 56.8
HLH - Laguna Honda Hospital	\$ 215.7	\$ 221.2	\$ 5.4	\$ 346.0	\$ 344.0	\$ 2.1	\$ 7.5
HBH - Behavioral Health	\$ 267.4	\$ 285.6	\$ 18.3	\$ 377.3	\$ 372.7	\$ 4.6	\$ 22.9
HPC - Primary Care	\$ 20.2	\$ 16.3	\$ (3.9)	\$ 143.1	\$ 141.6	\$ 1.5	\$ (2.4)
HJH - Jail Health	\$ 0.4	\$ 0.4	\$ -	\$ 38.3	\$ 38.2	\$ 0.2	\$ 0.2
HNS - Health Network including HAH	\$ 15.6	\$ 15.7	\$ 0.2	\$ 170.5	\$ 160.6	\$ 9.8	\$ 10.0
HPH - Public Health Division	\$ 25.7	\$ 22.4	\$ (3.2)	\$ 97.9	\$ 93.2	\$ 4.7	\$ 1.5
HAD - Central Administration	\$ 46.0	\$ 45.5	\$ (0.5)	\$ 161.8	\$ 155.6	\$ 6.2	\$ 5.7
<b>Total Operating</b>	<b>1,683.1</b>	<b>1,754.3</b>	<b>71.2</b>	<b>2,463.9</b>	<b>2,433.0</b>	<b>30.9</b>	<b>102.1</b>
<i>Less Revenue Assumed As Part of FY 23-25 Budget</i>			<i>(21.2)</i>	<i>savings as part of FY 23-25 Budget</i>		<i>(10.8)</i>	
			<b>50.0</b>			<b>20.1</b>	<b>70.1</b>
					Less Deposit to Management Reserve		<b>(6.4)</b>
					<b>Expected Year End Surplus/(Deficit)</b>		<b>63.7</b>

Key highlights:

1. *Improvement at Year-End Compared to Third Quarter:* While these quarterly financial reports describe variances compared to budget for the fiscal year, it is important to note this fourth quarter report represents \$76.9 million improvement compared to third quarter which projected a \$6.9 million shortfall. Note in some cases while there is improvement between quarters the actuals may still remain negative, but less negative than previously projected. Some of the major changes compared to the third quarter include:
  - \$68 million of revenue surplus, compared to \$18 million shortfall projected in the third quarter due to:
    - \$28.2 million at Zuckerberg San Francisco General
      - \$4.7 million increase in Enhanced Payment Program due to better than expected revenue related to the transition of a portion of SFHN patients whose services transitioned to the Fee For Service payment model.
      - \$6.7 million improvement in the Quality Improvement Program due to increased reporting options which resulted in meeting 100% of the available funding which was not previously expected.
      - \$7.2 million increase in rate range due to the DHCS finalizing the policy method for setting rates as it pertains to Unsatisfactory Immigration Status (UIS) individuals in June 2023. This change combined with an overall increase in the program, was more favorable than previously expected.
      - \$9.6 million in combined improvement in 340B Pharmacy Revenue, hospital fee revenue, Medi-Cal Administrative Activities, Global Payment Program and patient revenues
    - \$14.8 million of increased Behavioral Health revenue primarily due to an adjustment to prior year receivable and deferral balances.
    - \$27.8 million improvement at Laguna Honda Hospital. Despite the lower census, revenues increased by \$21.2 million due to the completion of the audit of FY 2021-22 cost report in April 2023 which resulted in higher Distinct Part Nursing Facility reimbursement rate for that prior year that is now recognized. This updated adjudicated rate was applied to services provided in FY 2022-23, resulting in \$7 million improvement from previous projections.
  - \$9 million increase in projected expenditure savings across all divisions. Compared to budget, the department ended with a \$20 million surplus. This was comprised of approximately \$15 million in savings due delay in hiring new positions for FY 2022-23 and a remaining \$5 million of combined savings in contracts, materials and supplies and interdepartmental workorders.
2. *Transfers to Hospitals:* As in previous years, the fourth quarter report figures reflect year-end balancing by the Controller's Office major variances among divisions to ensure expenditure line items are balanced. It is important to note that the two hospitals received transfers of from other divisions to offset shortfalls as described below.

- Laguna Honda Hospital received transfers that totaled \$24.1 million primarily for non-personnel costs for registry to support staffing and consulting support for the recertification effort.
  - Zuckerberg San Francisco General received a total of \$33.5 million to be transferred to offset increased spending in professional services and material and supplies resulting from increased inflationary costs, increased census, and reduced patient flow, including registry costs to support the high census levels in the hospital. On average, daily census in the current year is approximately 8% higher than FY 2021-22.
3. *Management Reserve Deposits*: Under the approved Management Reserve policy, \$6.4 million will be deposited into the DPH management reserve based on the updated budgeted two-year revenue, reducing the total year end balance to \$63.7 million. In addition, the \$21.2 million of GME revenue will also be placed in the reserve at year end and released in the following year to match budgeted appropriation. The balances are detailed at the end of this memo.

**Zuckerberg San Francisco General Hospital:** ZSFG projects a \$56.8 million surplus compared to budget comprised of:

Revenue surplus of \$55.0 million as follows:

- \$90.5 million surplus in patient revenues largely due to a change implemented in January 2023 to the payment model from capitation to fee for service for Medi-Cal patients covered by the San Francisco Health Plan, prior year Medicare and Medi-Cal Cost Report settlements and improved pharmacy revenue.
- \$67.0 million deficit in Medi-Cal waiver revenue due to \$29.0 million lower than budgeted Global Payment Program Revenue and \$38.0 million of prior year settlements that are no longer expected to be received in the current fiscal year.
- \$7.0 million surplus in Medi-Cal managed care revenue due to better than expected Quality Incentive Payment Program revenue because of meeting 100% of program metrics and better than expected Rate Range program revenue as a result of the finalization of the rates as noted earlier. These increases are offset by lower than budgeted Enhanced Payment Program revenue as result of the shift to the fee for service payment model
- \$22.8 million surplus in Other Medi-Cal Revenue related to prior year GME interim settlements and better than budgeted Medi-Cal Administrative Activities revenue.
- \$9.9 million better than budgeted rates for the Healthy Worker's members
- \$8.3 million lower than expected revenue due primarily to 340b program revenue as the program is pending accreditation and expanded contract authority for special pharmacies

Expenditure savings of \$1.9 million as follows:

- \$0.9 million savings in salary and fringe costs
- \$0.3 million shortfall in non-personnel costs
- \$0.1 million savings in materials and supplies
- \$1.2 million savings in interdepartmental workorder and debt service

- As noted earlier, previously projected shortfalls was closed by reallocating ZSFG salary savings and by transferring \$33.5 million in DPH network savings to fund non-personnel and materials and supplies shortfalls primarily due to increased registry usage, inflationary factors, and continued COVID testing.

**Laguna Honda Hospital (LHH):** LHH projects a \$7.5 million net surplus due to prior year revenue adjustments and a reallocation of DPH network savings.

- The surplus includes a \$5.4 million Medi-Cal revenue surplus attributed to favorable cost reports that resulted in better than expected rates as noted earlier.
- In addition, the department projects a \$2.0 million expenditure surplus due primarily to a year-end retiree subsidy adjustment of \$1.7 million.
- As noted earlier, the prior quarter non-personnel deficit was closed by reallocating LHH savings and by transferring \$24.1 million in DPH network savings to support staffing and recertification efforts.

**Behavioral Health Services (BHS)** projects a net surplus of \$22.9 million comprised of:

A \$18.3 million revenue surplus which is a combination of:

\$3.9 million shortfall patient revenues due to the following variances

- \$5.2 million deficit in BHS Short-Doyle Medi-Cal (SDMC) and Drug Medi-Cal programs comprised of a \$8.2 million deficit in drug medi-cal reimbursements partially offset by a \$3.0 million surplus in mental health SDMC reimbursements. Note, the FY 2023-24 corrects for this consistent shortfall in Drug Medi-Cal to better align with historic projections.
- \$0.8 million surplus due to increased revenue from prescription Medicare
- \$0.6 million surplus in prior year settlement revenue comprised.

\$22.2 million surplus in other revenue

- \$16.0 million surplus in 2011 realignment revenue due to increased prior year State sales tax growth for FY 21-22 that will be distributed in FY 2022-23
- A net surplus of \$6.6 million in other state funding due to:
  - \$5.6 million surplus in State General Fund match due to accelerated volume of approved adjudicated claims for Medi-Cal services and increased settlement assumption.
  - A surplus of \$0.7 million for revenue related to prior year claiming through the San Francisco Unified School District
  - A surplus of \$0.3 million for revenue from the Healthy Workers program.
- \$0.4 deficit in Behavioral Health Quality Improvement Program revenue for CalAIM implementation due to a deliverable component not being met.

A \$4.6 million expenditure savings which is a combination of:

- \$3.2 million in savings in salary and fringes due to hiring delays

- \$1.3 million savings in contracts due to savings from prior year contract encumbrances
- \$0.1 million savings in materials & supplies and interdepartmental services

**Primary Care:** This division projects a \$2.4 million deficit comprised of:

Revenue deficit of \$3.9 million

- \$4.6 million deficit patient revenue due to
  - \$4.8 million shortfall in Medi-Cal Revenue. This includes \$1.2 million shortfall related to a re-allocation of the actual revenues to the Health Network Services Division and Whole Person Integrated Care (WPIC) which generated the revenues and reflected in that division instead of primary care. In addition, clinic revenue ended up lower than budget.
  - \$0.4 million surplus in Medicare revenue.
  - \$1.9 million shortfall as a result of prior year Medi-Cal FQHC Audit
  - \$1.6 million in other revenue as a result of lower than expected provisions for bad debt.
- \$0.7 million surplus in capitation revenues due to better than expected Healthy Worker's program revenue.

Expenditure savings of \$1.5 million in salary and fringe costs due to hiring delays.

**Jail Health Services:** Jail Health projects an overall surplus of \$0.2 million in expenditure savings comprised of

- \$0.4 million in salary and fringe and materials and supplies savings offset by
- \$0.3 million in overspending in registry contracts

**Health Network Services:** The Health Network Division projects an overall savings of \$10 million comprised of:

A \$0.2 million revenue surplus which is a combination of:

- \$1.7 million surplus in patient revenues as follows:
  - \$1.4 million surplus in Medi-Cal revenues comprised of:
    - \$1.2 million recognition of Whole Person Integrated Care (WPIC) Medi-Cal medical services originally budgeted in Primary Care.
    - \$0.2 million shortfall in CalAIM revenue.
    - \$0.2 million surplus in Maternal Child and Adolescent Health (MCAH) California Children Services (CCS) Therapy Med-cal revenue due to prior year claim adjustments.
    - \$0.2 million surplus in Health At Home Medi-cal patient revenues.
  - \$0.4 million surplus in Medicare revenues

- \$0.9 million deficit in other Medi-Cal due to County-based Medi-Cal Administrative Activities (CMAA) revenues decrease as a result of decreased eligible time-study staff hours reported.
- \$1.6 million deficit in Healthy San Francisco (HSF) revenues ongoing reductions in HSF enrollments
- \$0.4 million surplus in Health At Home capitation revenues.
- \$0.2 million in lower than expected Health Care Accountability Ordinance revenue collection.
- \$0.8 million surplus in Maternal Child and Adolescent Health (MCAH) California Children Services (CCS) administrative revenues due to revised State allocation to the County.

A \$9.8 million expenditure savings as follows:

- \$1.2 million in salary and fringe cost savings due to hiring delays
- \$8.3 million surplus in contracts primarily due to shift of costs of the HSCO administration cost and a part of the departments April budget submission, as noted earlier
- \$0.3 million in combined savings in materials and supplies and interdepartmental orders balances.

**Population Health Division:** Population Health Division projects a \$1.5 million net surplus comprised of:

A \$3.2 million in revenue shortfall which is a combination of:

- \$2 million deficit in patient revenues mainly due to lower billing primarily in in the Adult and Immunization and Travel Clinic (AITC) and the Public Health Lab. This is a result of a mix of lower level of services and a shift of demand for services from travel to immunizations at AITC and lower claims in Public Health Lab billing due to a conversion to Epic. Population Health, IT and finance staff have reviewed the current operations and service models and expect that this shortfall will not persist in FY 2023-24. The deficit in AITC and Lab revenue was offset by better-than-expected revenue turnout at City Clinic since EPIC implementation.
- \$1.2 million deficit in fees collected, which represents:
  - \$0.9 million deficit in Environmental Health fees revenues due to lower-than-expected licenses and services units.
  - \$0.1 million deficit in Lab fees due to lower-than-expected chargeable services
  - \$0.2 million deficit in State agriculture contract revenues for Environmental Health due to lower-than-expected State contracts received.

A \$4.7 million in expenditure savings as follows:

- \$3.2 million in salaries and fringes savings due to hiring delays.
- \$0.3 million savings in contracts from prior year purchase order closeouts.

- \$1.1 million savings in interdepartmental services representing rent savings for a site that deemed eligible for its rent to be reimbursed with FEMA revenue for the period it was used for Covid response.

**Public Health Administration:** The Central Operations Division projects a net surplus of \$5.7 million comprised of:

A \$0.5 million revenue deficit as follows:

- \$0.8 million revenue deficit from County-based Medi-Cal Administrative Activities (CMAA) revenue due to decreased eligible time-study staff hours reported.
- \$0.3 million revenue surplus from Vital Records fees reflecting a rate increase effective January 2022.

A \$6.2 million expenditure savings as follows:

- \$2.8 million salary and fringe benefit savings due to delays in hiring new staff.
- \$0.6 million contracts savings
- \$0.5 million interdepartmental services
- \$2.3 million project savings from Information Technology (IT) representing salaries savings due to hiring delays and contract savings from prior year purchase order closeouts.

**COVID Projections:**

The COVID-19 Response project projects a net surplus of \$11.0 million overall compared to an ending budget of \$69.9 million. These savings are a reduction of \$2.6 million in expected savings compared to the 3<sup>rd</sup> quarter due in part to savings redirected in the 4<sup>th</sup> quarter to address CoVid SIP shortfalls in other departments. The remaining balances are related to:

- \$6.9 million in the Departmental Operations Center (DOC) which reflects a consolidation of approximately \$2.5 million of project balances in preparation for the Citywide closeout of the COVID Project and a \$4.4 million inventory adjustment in recognition of personal protective equipment at the end of FY 2022-23
- \$3.3 million in savings in the community branch
- \$0.9 million in savings in testing branch

<b>Branch</b>	<b>Revised Budget</b>	<b>Projection</b>	<b>Inventory Adjustment</b>	<b>Surplus/ (Deficit)</b>
CoVid OPS DOC	19.7	17.3	(4.4)	6.9
CoVid OPS SIP & I&Q	1.9	1.9		-
CoVid CDRU	4.3	4.3		-
CoVid OPS Community	13.4	10.2		3.3
CoVid PLN Epi & Surveillance	0.7	0.7		-
CoVid OPS Testing	14.5	13.6		0.9
CoVid OPS Vaccination	15.3	15.3		-
<b>Total</b>	<b>69.9</b>	<b>63.3</b>	<b>(4.4)</b>	<b>11.0</b>

**Comments on the Financials**

- As in previous fiscal years, this report assumes no variance from budget in 1991 State Realignment revenues. As these revenues affect multiple departments, they are monitored and projected centrally by the City Controller’s Office and reported separately in the Controller’s 6-Month Report.
- Section 12.6 of the administrative provisions of the Annual Appropriation Ordinance authorizes the Controller to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for indigent health services. This provision was adopted by the Board of Supervisors to smooth volatile state and federal revenues that can lead to large variances between budgeted and actual amounts due to unpredictable timing of payments, major changes in projected allocations, and delays in final audit settlements.

With the estimated deposit of \$6.4 million and to reach the 5% cap based on the two-year budgeted revenues with an ending balance of \$130.3 million. In addition, \$21.2 million will be added in this quarter to recognize the one-time graduate medical education program These funds will be released in FY 23-24 to reflect the year in which these revenues were appropriated and avoid discrepancies due to the timing of the receipt of payment.

<b>DPH Revenue Management Reserve as of Q4 2022-23</b>					
<b>Budgeted Revenues</b>	<b>Medi-Cal</b>	<b>Medicare</b>	<b>Patient Revenues</b>	<b>Less IGT</b>	<b>Annual total</b>
FY 2023-24	1,087,602,660	199,402,460	139,139,121	(106,796,804)	1,319,347,437
FY 2024-25	1,051,591,061	201,113,563	139,221,531	(105,619,445)	<u>1,286,306,710</u>
			Total Revenues Over Two Years		2,605,654,147
			Starting Reserve Balance as of Q3 FY 22-23		123,881,357
			Additional Q4 Deposit		<u>6,401,351</u>
			Ending Balance		130,282,707
Reserve balance as a percentage of Two year Medi-Cal, Medicare and Patient Revenues					5.00%
			GME Settlements Assumed as Part of FY 23-25 Budget		21,213,259
			Total Balance		151,495,966



**Department of Public Health**  
**STATEMENT OF REVENUE AND EXPENSES**  
6/30/2023  
(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Fav/(Unfav)</u>		
				<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	596.24	540.19	535.99	56.06	10.4%	1
2 Medicare Revenue	223.24	191.43	191.43	31.81	16.6%	2
3 Prior Year Settlement	25.43	2.48	2.48	22.94	924.3%	3
4 Other Patient Revenue	99.85	123.45	123.45	(23.60)	-19.1%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>944.76</b>	<b>857.56</b>	<b>853.36</b>	<b>87.20</b>	<b>10.2%</b>	5
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	107.21	174.18	191.70	(66.98)	-38.5%	8
9 Medi-Cal Managed Care Supplemental	200.03	193.40	194.01	6.62	3.4%	9
10 Other Medi-Cal	68.86	47.70	47.87	21.16	44.4%	10
11 Healthy San Francisco Fees	0.75	2.39	2.39	(1.64)	-68.7%	11
12 SAPT	8.91	8.94	8.94	(0.03)	-0.3%	12
13 Capitation Fees / Health Plan Settlements	90.53	79.49	83.69	11.03	13.9%	13
14 2011 Realignment	71.41	55.40	55.40	16.01	28.9%	14
15 1991 Health & Welfare Realignment	176.29	176.29	176.29	-	0.0%	15
16 Fees/Fines/Licenses	22.45	23.45	23.45	(1.00)	-4.2%	16
17 Other State/Misc	54.60	55.73	49.71	(1.12)	-2.0%	17
18 Revenues from Other Departments	8.52	8.56	8.00	(0.04)	-0.5%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>809.56</b>	<b>825.53</b>	<b>841.45</b>	<b>(15.97)</b>	<b>-1.9%</b>	20
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>1,754.32</b>	<b>1,683.09</b>	<b>1,694.81</b>	<b>71.23</b>	<b>4.2%</b>	22
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	932.94	943.18	958.75	10.24	1.1%	25
26 Mandatory Fringe Benefits	344.25	348.75	374.94	4.50	1.3%	26
27 Non-Personnel Services	716.98	727.01	673.29	10.03	1.4%	27
28 Materials & Supplies	184.42	184.87	171.93	0.45	0.2%	28
29 Capital Outlay	3.41	3.44	1.72	0.03	0.7%	29
30 Debt Service	2.33	2.92	2.92	0.58	20.0%	30
31 Services Of Other Depts	118.86	121.59	120.58	2.73	2.2%	31
32 Annual Projects	129.78	132.14	124.73	2.35	1.8%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>2,432.98</b>	<b>2,463.89</b>	<b>2,428.87</b>	<b>30.91</b>	<b>1.3%</b>	34
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(678.66)</b>	<b>(780.80)</b>	<b>(734.06)</b>	<b>102.14</b>	<b>-13.1%</b>	36

**Department of Public Health - Zuckerberg San Francisco General Hospital Division**

**STATEMENT OF REVENUE AND EXPENSES**

6/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	257.74	204.92	204.92	52.82	25.8%	1
2 Medicare Revenue	209.62	175.65	175.65	33.98	19.3%	2
3 Prior Year Settlement	24.64	-	-	24.64	0.0%	3
4 Other Patient Revenue	99.46	120.34	120.34	(20.88)	-17.4%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>591.47</b>	<b>500.91</b>	<b>500.91</b>	<b>90.56</b>	<b>18.1%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	107.21	174.18	191.70	(66.98)	-38.5%	8
9 Medi-Cal Managed Care Supplemental	198.35	191.32	191.92	7.03	3.7%	9
10 Other Medi-Cal	66.48	43.69	43.87	22.79	52.2%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	83.09	73.19	73.19	9.90	13.5%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	64.91	64.91	64.91	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	28.24	36.55	33.44	(8.31)	-22.7%	17
18 Revenues from Other Departments	7.39	7.39	6.83	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>555.67</b>	<b>591.23</b>	<b>605.86</b>	<b>(35.56)</b>	<b>-6.0%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>1,147.14</b>	<b>1,092.14</b>	<b>1,106.77</b>	<b>55.00</b>	<b>5.0%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	464.28	464.91	459.16	0.63	0.1%	25
26 Mandatory Fringe Benefits	166.10	166.34	181.76	0.24	0.1%	26
27 Non-Personnel Services	282.61	282.35	282.75	(0.26)	-0.1%	27
28 Materials & Supplies	138.05	138.12	120.01	0.07	0.1%	28
29 Capital Outlay	2.24	2.24	0.81	-	0.0%	29
30 Debt Service	2.33	2.92	2.92	0.58	20.0%	30
31 Services Of Other Depts	69.62	70.18	70.44	0.56	0.8%	31
32 Annual Projects	1.97	1.99	1.79	0.01	0.7%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>1,127.21</b>	<b>1,129.04</b>	<b>1,119.64</b>	<b>1.83</b>	<b>0.2%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>19.93</b>	<b>(36.90)</b>	<b>(12.87)</b>	<b>56.84</b>	<b>-154.0%</b>	<b>36</b>

**Department of Public Health - Laguna Honda**

**STATEMENT OF REVENUE AND EXPENSES**

6/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	215.91	203.58	203.58	12.33	6.1%	1
2 Medicare Revenue	5.78	9.52	9.52	(3.74)	-39.3%	2
3 Prior Year Settlement	(0.50)	-	-	(0.50)	0.0%	3
4 Other Patient Revenue	(2.10)	0.56	0.56	(2.66)	-472.2%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>219.09</b>	<b>213.66</b>	<b>213.66</b>	<b>5.43</b>	<b>2.5%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	2.06	2.06	0.84	-	0.0%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>2.06</b>	<b>2.06</b>	<b>0.84</b>	<b>-</b>	<b>0.0%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>221.16</b>	<b>215.73</b>	<b>214.51</b>	<b>5.43</b>	<b>2.5%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	172.38	172.55	175.91	0.17	0.1%	25
26 Mandatory Fringe Benefits	68.77	70.27	74.84	1.50	2.1%	26
27 Non-Personnel Services	53.53	53.72	14.15	0.19	0.4%	27
28 Materials & Supplies	23.89	23.92	25.83	0.04	0.2%	28
29 Capital Outlay	1.00	1.00	0.39	(0.00)	-0.2%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	22.99	23.15	23.32	0.16	0.7%	31
32 Annual Projects	1.40	1.40	1.55	0.00	0.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>343.95</b>	<b>346.01</b>	<b>315.98</b>	<b>2.06</b>	<b>0.6%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(122.80)</b>	<b>(130.29)</b>	<b>(101.47)</b>	<b>7.49</b>	<b>-5.7%</b>	<b>36</b>

**Department of Public Health - Behavioral Health Division**

**STATEMENT OF REVENUE AND EXPENSES**

6/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	111.72	116.99	115.99	(5.27)	-4.5%	1
2 Medicare Revenue	3.25	2.48	2.48	0.77	31.2%	2
3 Prior Year Settlement	3.13	2.48	2.48	0.65	26.3%	3
4 Other Patient Revenue	0.55	0.62	0.62	(0.07)	-10.7%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>118.66</b>	<b>122.57</b>	<b>121.57</b>	<b>(3.91)</b>	<b>-3.2%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	1.68	2.08	2.08	(0.41)	-19.5%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	8.91	8.94	8.94	(0.03)	-0.3%	12
13 Capitation Fees / Health Plan Settlements	-	-	1.00	-	0.0%	13
14 2011 Realignment	71.41	55.40	55.40	16.01	28.9%	14
15 1991 Health & Welfare Realignment	68.75	68.75	68.75	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	16.22	9.62	9.62	6.60	68.7%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>166.98</b>	<b>144.80</b>	<b>145.80</b>	<b>22.18</b>	<b>15.3%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>285.64</b>	<b>267.37</b>	<b>267.37</b>	<b>18.27</b>	<b>6.8%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	79.63	82.66	87.94	3.03	3.7%	25
26 Mandatory Fringe Benefits	27.40	27.61	30.30	0.21	0.8%	26
27 Non-Personnel Services	253.39	254.67	271.49	1.28	0.5%	27
28 Materials & Supplies	8.24	8.27	10.65	0.03	0.4%	28
29 Capital Outlay	-	0.00	-	0.00	100.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	4.01	4.08	3.24	0.07	1.7%	31
32 Annual Projects	-	-	-	-	0.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>372.66</b>	<b>377.28</b>	<b>403.62</b>	<b>4.62</b>	<b>1.2%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(87.02)</b>	<b>(109.91)</b>	<b>(136.25)</b>	<b>22.89</b>	<b>-20.8%</b>	<b>36</b>

**Department of Public Health - Primary Care Clinics**

**STATEMENT OF REVENUE AND EXPENSES**

6/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	6.90	11.66	10.66	(4.77)	-40.9%	1
2 Medicare Revenue	2.31	1.89	1.89	0.42	22.2%	2
3 Prior Year Settlement	(1.85)	-	-	(1.85)	0.0%	3
4 Other Patient Revenue	1.54	(0.07)	(0.07)	1.61	-2355.7%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>8.90</b>	<b>13.49</b>	<b>12.49</b>	<b>(4.59)</b>	<b>-34.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	6.77	6.00	7.00	0.76	12.7%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	0.12	0.15	0.15	(0.03)	-18.9%	17
18 Revenues from Other Departments	0.50	0.54	0.54	(0.04)	-7.4%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>7.39</b>	<b>6.69</b>	<b>7.69</b>	<b>0.70</b>	<b>10.4%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>16.29</b>	<b>20.18</b>	<b>20.18</b>	<b>(3.90)</b>	<b>-19.3%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	66.35	66.99	71.17	0.64	1.0%	25
26 Mandatory Fringe Benefits	25.32	26.17	27.14	0.84	3.2%	26
27 Non-Personnel Services	41.17	41.09	6.60	(0.08)	-0.2%	27
28 Materials & Supplies	4.67	4.69	4.85	0.02	0.3%	28
29 Capital Outlay	0.07	0.10	0.35	0.03	27.4%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	3.74	3.79	3.63	0.06	1.5%	31
32 Annual Projects	0.24	0.24	0.36	(0.00)	-1.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>141.57</b>	<b>143.07</b>	<b>114.09</b>	<b>1.50</b>	<b>1.0%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(125.28)</b>	<b>(122.89)</b>	<b>(93.91)</b>	<b>(2.40)</b>	<b>2.0%</b>	<b>36</b>

**Department of Public Health - Jail Health Division**

**STATEMENT OF REVENUE AND EXPENSES**

Department of Public Health

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	-	-	-	-	0.0%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	0.03	0.03	0.03	-	0.0%	16
17 Other State/Misc	-	-	-	-	0.0%	17
18 Revenues from Other Departments	0.36	0.36	0.36	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>-</b>	<b>0.0%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>-</b>	<b>0.0%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	22.97	23.10	24.44	0.14	0.6%	25
26 Mandatory Fringe Benefits	7.00	7.14	8.34	0.14	2.0%	26
27 Non-Personnel Services	3.71	3.41	2.32	(0.29)	-8.5%	27
28 Materials & Supplies	4.35	4.48	5.08	0.13	2.8%	28
29 Capital Outlay	-	-	0.17	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	0.18	0.21	0.40	0.03	16.3%	31
32 Annual Projects	-	-	-	-	0.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>38.20</b>	<b>38.35</b>	<b>40.76</b>	<b>0.15</b>	<b>0.4%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(37.81)</b>	<b>(37.96)</b>	<b>(40.37)</b>	<b>0.15</b>	<b>-0.4%</b>	<b>36</b>

**Department of Public Health - Health Network Division**

**STATEMENT OF REVENUE AND EXPENSES**

6/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	3.72	2.37	0.17	1.35	57.1%	1
2 Medicare Revenue	2.17	1.74	1.74	0.43	24.7%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	(0.04)	0.00	0.00	(0.04)	-833.9%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>5.85</b>	<b>4.11</b>	<b>1.91</b>	<b>1.74</b>	<b>42.3%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	0.72	1.61	1.61	(0.89)	-55.1%	10
11 Healthy San Francisco Fees	0.75	2.39	2.39	(1.64)	-68.7%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	0.67	0.30	2.50	0.37	122.5%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	1.26	1.26	1.26	-	0.0%	15
16 Fees/Fines/Licenses	0.84	1.12	1.12	(0.27)	-24.4%	16
17 Other State/Misc	5.37	4.50	4.50	0.86	19.2%	17
18 Revenues from Other Departments	0.27	0.27	0.27	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>9.88</b>	<b>11.45</b>	<b>13.65</b>	<b>(1.57)</b>	<b>-13.7%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>15.73</b>	<b>15.56</b>	<b>15.56</b>	<b>0.17</b>	<b>1.1%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	55.08	55.94	59.36	0.86	1.5%	25
26 Mandatory Fringe Benefits	18.13	18.50	20.13	0.36	2.0%	26
27 Non-Personnel Services	51.54	59.78	63.59	8.24	13.8%	27
28 Materials & Supplies	0.65	0.78	0.91	0.12	15.8%	28
29 Capital Outlay	-	0.00	-	0.00	100.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	1.37	1.57	0.54	0.20	12.8%	31
32 Annual Projects	33.87	33.93	35.17	0.06	0.2%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>160.65</b>	<b>170.50</b>	<b>179.70</b>	<b>9.85</b>	<b>5.8%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(144.92)</b>	<b>(154.94)</b>	<b>(164.14)</b>	<b>10.02</b>	<b>-6.5%</b>	<b>36</b>

**Department of Public Health - Population Health Division**

**STATEMENT OF REVENUE AND EXPENSES**

6/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	0.26	0.67	0.67	(0.41)	-61.1%	1
2 Medicare Revenue	0.10	0.16	0.16	(0.06)	-37.6%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	0.44	1.99	1.99	(1.56)	-78.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>0.80</b>	<b>2.82</b>	<b>2.82</b>	<b>(2.02)</b>	<b>-71.8%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	0.34	0.29	0.29	0.05	18.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	20.58	21.56	21.56	(0.98)	-4.6%	16
17 Other State/Misc	0.72	1.01	1.01	(0.29)	-28.6%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>21.64</b>	<b>22.86</b>	<b>22.86</b>	<b>(1.22)</b>	<b>-5.3%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>22.44</b>	<b>25.68</b>	<b>25.68</b>	<b>(3.24)</b>	<b>-12.6%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	33.84	35.85	38.50	2.01	5.6%	25
26 Mandatory Fringe Benefits	12.75	13.95	14.51	1.20	8.6%	26
27 Non-Personnel Services	29.22	29.55	28.82	0.34	1.1%	27
28 Materials & Supplies	3.46	3.50	3.92	0.04	1.3%	28
29 Capital Outlay	0.09	0.09	-	(0.00)	-0.1%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	5.12	6.23	6.69	1.11	17.8%	31
32 Annual Projects	8.68	8.68	5.14	0.00	0.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>93.17</b>	<b>97.87</b>	<b>97.59</b>	<b>4.70</b>	<b>4.8%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(70.73)</b>	<b>(72.19)</b>	<b>(71.91)</b>	<b>1.46</b>	<b>-2.0%</b>	<b>36</b>



**Department of Public Health - Administration**

**STATEMENT OF REVENUE AND EXPENSES**

6/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original</u>	<u>Fav/(Unfav)</u>		
			<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	-	-	-	-	0.0%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	1.30	2.10	2.10	(0.80)	-37.9%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	41.37	41.37	41.37	-	0.0%	15
16 Fees/Fines/Licenses	1.00	0.74	0.74	0.26	35.1%	16
17 Other State/Misc	1.87	1.83	0.14	0.03	1.8%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>45.54</b>	<b>46.05</b>	<b>44.35</b>	<b>(0.50)</b>	<b>-1.1%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>45.54</b>	<b>46.05</b>	<b>44.35</b>	<b>(0.50)</b>	<b>-1.1%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	38.41	41.17	42.26	2.76	6.7%	25
26 Mandatory Fringe Benefits	18.78	18.78	17.92	-	0.0%	26
27 Non-Personnel Services	1.83	2.44	3.57	0.62	25.2%	27
28 Materials & Supplies	1.11	1.12	0.68	0.00	0.3%	28
29 Capital Outlay	-	-	-	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	11.83	12.37	12.33	0.54	4.4%	31
32 Annual Projects	83.62	85.89	80.73	2.28	2.7%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>155.58</b>	<b>161.78</b>	<b>157.49</b>	<b>6.20</b>	<b>3.8%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(110.04)</b>	<b>(115.73)</b>	<b>(113.14)</b>	<b>5.69</b>	<b>-4.9%</b>	<b>36</b>