

FUND TITLE: 289 Information Technology
Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	3,147,207	3,099,014	3,299,673	3,299,673
Total Revenue from Use of Money and Property	3,147,207	3,099,014	3,299,673	3,299,673
Charges For Services				
7330 Communication Services	9,423	9,623	3,600	3,600
7590 Other Charges for Services	37,071,535	36,029,973	38,001,489	38,001,489
Total Charges For Services	37,080,958	36,039,596	38,005,089	38,005,089
TOTAL OPERATING REVENUES	40,228,165	39,138,610	41,304,762	41,304,762
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	123,373	68,345	0	0
0101 Regular Salaries	4,971,273	4,838,464	5,131,593	5,131,593
0102 Extra Help	7,990	0	0	0
0103 Overtime	35,441	15,853	9,698	9,698
0104 Annual Leave Payoffs	48,664	42,796	31,316	31,316
0105 Vacation Payoffs	2,450	5,054	0	0
0110 Performance Incentive Pay	0	36	0	0
0111 Other Pay	835	7,564	0	0
0200 Retirement	1,352,051	1,279,397	1,280,973	1,280,973
0204 County Paid Executive Deferred Compensation Plan	7,257	7,429	12,256	12,256
0206 Retiree Medical	0	126,041	133,264	133,264
0208 Pension Prepayment Discount	0	(82,659)	(80,470)	(80,470)
0301 Unemployment Insurance	17,403	13,271	13,818	13,818
0305 Salary Continuance Insurance	8,613	8,657	10,010	10,010
0306 Health Insurance	463,999	486,531	563,856	563,856
0308 Dental Insurance	15,365	22,646	29,376	29,376

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Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	3,983	3,560	5,400	5,400
0310 Accidental Death and Dismemberment Insurance	606	554	624	624
0319 Other Insurance	19,207	17,899	18,720	18,720
0352 Workers Compensation - General	48,870	50,064	50,064	50,064
0401 Medicare	68,164	65,626	69,746	69,746
0402 Executive Car Allowance	9,180	7,650	18,360	18,360
0403 Optional Benefit Program	88,500	88,208	94,848	94,848
Total Salaries & Benefits	7,293,225	7,072,985	7,393,452	7,393,452
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	462,479	6,808	0	0
0702 Telephone/Telegraph - Other	5,160,888	(388,466)	0	0
0740 Enterprise Telephone Service Charges	0	317,595	458,720	458,720
0741 Telephone Service Charges from Vendors	0	5,483,011	5,816,338	5,816,338
0742 Cell Phones, Pagers, Blackberry Devices	0	42,853	62,642	62,642
0900 Food	546	208	500	500
1000 Household Expense	56,909	56,118	80,000	80,000
1001 Household Expense - Trash	21,266	6,068	6,780	6,780
1100 Insurance	42,554	61,746	61,746	61,746
1300 Maintenance Equipment - Non-IT Maintenance	1,492,240	18,577	69,375	69,375
1340 Software Maintenance & Support	0	665,698	460,354	460,354
1341 Hardware Maintenance & Support	0	563,521	916,272	916,272
1400 Maintenance - Buildings and Improvements	312,474	590,502	250,000	250,000
1402 Minor Alterations and Improvements	289,945	155,866	126,500	126,500
1600 Memberships	2,220	1,440	5,900	5,900
1800 Office Expense	93,667	63,928	153,772	153,772
1801 Duplicating Services (CEO/Reprographics)	8,777	19,061	8,839	8,839

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Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1802 Periodicals and Journals	0	696	0	0
1803 Postage	2,730	711	500	500
1806 Printing Costs - Outside Vendors	355	53	2,000	2,000
1809 Minor Office Equipment to be Controlled	58,509	3,800	19,116	19,116
1840 IT Hardware Purchases (Purchases under \$5,000)	0	106,831	313,366	313,366
1900 Professional and Specialized Services	20,748,978	344,633	394,155	394,155
1901 Data Processing Services	13,106,054	0	0	0
1908 Temporary Help	3,135	1,170	113,500	113,500
1911 CWCAP Charges	1,020,632	1,274,095	1,200,000	1,200,000
1912 Investment Administrative Fees	13,249	8,162	13,500	13,500
1920 Non-Claimable Administrative Expense	0	13,617	0	0
1940 Enterprise IT Services	0	14,304,688	12,653,677	12,653,677
1941 IT Professional Services Contracts	0	17,667,388	20,765,611	20,765,611
2100 Rents and Leases - Equipment	1,995,690	26,713	300	300
2140 Software Leases & Licenses	0	1,744,538	2,545,349	2,545,349
2141 IT Hardware Leases	0	325,711	0	0
2200 Rents and Leases - Buildings and Improvements	320,495	220,533	225,552	225,552
2300 Small Tools and Instruments	2,422	1,363	16,404	16,404
2400 Special Departmental Expense	5,801	6,677	60,785	60,785
2412 Facilities and Warehouse Supplies	0	213	0	0
2600 Transportation and Travel - General	12,459	12,649	15,000	15,000
2601 Private Auto Mileage	3,445	2,448	3,500	3,500
2602 Garage Expense	13,520	9,968	5,000	5,000
2700 Transportation and Travel - Meetings/Conferences	7,220	1,224	25,000	25,000
2740 IT Training & Travel	0	4,048	10,100	10,100
2800 Utilities	0	1,073	16,500	16,500

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SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	1,170,062	1,398,088	1,553,300	1,553,300
2802 Utilities - Purchased Gas	0	0	100	100
2803 Utilities - Purchased Water	31,858	45,187	40,000	40,000
2890 Intra-Agency Services & Supplies Billing Offsets	(13,457,278)	(14,611,783)	(13,028,677)	(13,028,677)
Total Services & Supplies	33,003,302	30,579,029	35,441,376	35,441,376
Other Charges				
3310 Capital Accretion on Bonds	6,861	(6,861)	0	0
Total Other Charges	6,861	(6,861)	0	0
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	4,857,000	4,857,000
Total Equipment	0	0	4,857,000	4,857,000
4200 Buildings and Improvements	0	0	1,771,190	1,771,190
Total Capital Assets	0	0	6,628,190	6,628,190
Miscellaneous				
5300 Depreciation	992,112	859,884	935,579	935,579
Total Miscellaneous	992,112	859,884	935,579	935,579
TOTAL OPERATING EXPENSES	41,295,500	38,505,037	50,398,597	50,398,597
OPERATING INCOME (LOSS) - Note 1	(1,067,335)	633,573	(9,093,835)	(9,093,835)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	91,067	89,206	98,000	98,000
Total Revenue from Use of Money and Property	91,067	89,206	98,000	98,000

FUND TITLE: 289 Information Technology
Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	4,635	1,007	0	0
7670 Miscellaneous Revenue	473,158	327,596	390,000	390,000
7680 Six-Month Expired (Outlawed) Checks	1,500	(1,500)	0	0
Total Miscellaneous Revenues	479,294	327,103	390,000	390,000
TOTAL NON-OPERATING REVENUES	570,361	416,309	488,000	488,000
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	16,536	3,438	0	0
Total Miscellaneous	16,536	3,438	0	0
TOTAL NON-OPERATING EXPENSES	16,536	3,438	0	0
NON-OPERATING INCOME (LOSS)	553,825	412,871	488,000	488,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(513,511)	1,046,444	(8,605,835)	(8,605,835)
7805 Capital Contributions	0	31,416	0	0
7810 Transfers In - from Fund 100	3,461,483	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec	(13,399)	10,930	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec	991,695	(1,025,091)	608,288	608,288
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec	740,828	349,833	0	0
CHANGE IN NET ASSETS	4,667,097	413,532	(7,997,547)	(7,997,547)
Net Assets - Beginning Balance	4,704,718	9,371,816	7,997,547	7,997,547
Net Assets - Ending Balance	9,371,816	9,785,349	0	0

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Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	58,583	4,857,000	4,857,000
Replacement - Note 3	170,139	0	0	0
Total Equipment	170,139	58,583	4,857,000	4,857,000
4200 Buildings and Improvements				
P633 OC Data Center Suppression Project	6,192	47,945	380,000	380,000
P634 OC Data Center HVAC 2012 Upgrade Project	0	372,932	1,015,000	1,015,000
P635 OCDC Gate Replacement Project	0	0	150,000	150,000
P637 OCDC Addition to UPS Infrastructure Project	91,905	2,988	0	0
P638 Upgrade Data Center Physical Security System	0	0	150,260	150,260
P639 Data Center Perimeter Monitoring System	0	0	75,930	75,930
Total Buildings and Improvements	98,097	423,865	1,771,190	1,771,190
TOTAL CAPITAL ASSET ACQUISITIONS	268,236	482,448	6,628,190	6,628,190
Note 1 - Operating Loss is overstated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 3 - Replacement equipment is financed by funds generated through depreciation expense and/or Net Assets carried forward from prior years.				

FUND TITLE: 290 Health Maintenance
Organization Health Plans
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	121,290,174	130,919,518	145,851,000	145,851,000
Total Miscellaneous Revenues	121,290,174	130,919,518	145,851,000	145,851,000
TOTAL OPERATING REVENUES	121,290,174	130,919,518	145,851,000	145,851,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	121,506,429	130,971,295	151,028,413	151,028,413
Total Other Charges	121,506,429	130,971,295	151,028,413	151,028,413
TOTAL OPERATING EXPENSES	121,506,429	130,971,295	151,028,413	151,028,413
OPERATING INCOME (LOSS)	(216,256)	(51,777)	(5,177,413)	(5,177,413)
NON-OPERATING REVENUES				
Intergovernmental Revenues				
7040 Federal - Health Administration	1,101,467	329,400	0	0
Total Intergovernmental Revenues	1,101,467	329,400	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	95,409	111,922	0	0
Total Miscellaneous Revenues	95,409	111,922	0	0
TOTAL NON-OPERATING REVENUES	1,196,876	441,322	0	0
NON-OPERATING INCOME (LOSS)	1,196,876	441,322	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	980,620	389,545	(5,177,413)	(5,177,413)

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FUND TITLE: 291 Unemployment
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	4,577,218	3,605,570	3,499,912	3,499,912
Total Miscellaneous Revenues	4,577,218	3,605,570	3,499,912	3,499,912
TOTAL OPERATING REVENUES	4,577,218	3,605,570	3,499,912	3,499,912
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	55,055	43,714	68,333	68,333
1911 CWCAP Charges	(334)	(3,006)	56,204	56,204
1912 Investment Administrative Fees	8,647	4,738	4,807	4,807
Total Services & Supplies	63,368	45,446	129,344	129,344
Other Charges				
3510 Other Charges - Operating	2,762,361	1,532,563	11,237,126	11,237,126
3520 Insurance Claims	0	(1,921,110)	0	0
Total Other Charges	2,762,361	(388,547)	11,237,126	11,237,126
TOTAL OPERATING EXPENSES	2,825,729	(343,101)	11,366,470	11,366,470
OPERATING INCOME (LOSS)	1,751,489	3,948,670	(7,866,558)	(7,866,558)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	53,978	55,651	15,381	15,381
Total Revenue from Use of Money and Property	53,978	55,651	15,381	15,381
Miscellaneous Revenues				
7670 Miscellaneous Revenue	81,622	4,587	0	0
Total Miscellaneous Revenues	81,622	4,587	0	0
TOTAL NON-OPERATING REVENUES	135,599	60,237	15,381	15,381

SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	135,599	60,237	15,381	15,381
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,887,089	4,008,907	(7,851,177)	(7,851,177)
Changes to Reserves - Encumbrance - (Inc)/Dec	(2)	(15,267)	0	0
CHANGE IN NET ASSETS	1,887,086	3,993,641	(7,851,177)	(7,851,177)
Net Assets - Beginning Balance	3,450,138	5,337,224	7,851,177	7,851,177
Net Assets - Ending Balance	5,337,224	9,330,865	0	0

FUND TITLE: 292 Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	55,402,253	60,319,721	64,365,869	64,365,869
Total Miscellaneous Revenues	55,402,253	60,319,721	64,365,869	64,365,869
TOTAL OPERATING REVENUES	55,402,253	60,319,721	64,365,869	64,365,869
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	2,753,816	2,647,019	3,020,207	3,020,207
1911 CWCAP Charges	94,972	64,821	183,140	183,140
1912 Investment Administrative Fees	16,356	2,099	15,778	15,778
2400 Special Departmental Expense	793,717	704,263	725,342	725,342
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	3,658,862	3,418,202	3,986,726	3,986,726
Other Charges				
3510 Other Charges - Operating	58,386,196	0	69,898,866	69,898,866
3520 Insurance Claims	0	60,266,573	0	0
Total Other Charges	58,386,196	60,266,573	69,898,866	69,898,866
TOTAL OPERATING EXPENSES	62,045,058	63,684,775	73,885,592	73,885,592
OPERATING INCOME (LOSS)	(6,642,805)	(3,365,054)	(9,519,723)	(9,519,723)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	72,044	101,105	50,488	50,488
Total Revenue from Use of Money and Property	72,044	101,105	50,488	50,488

FUND TITLE: 292 Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Intergovernmental Revenues				
7040 Federal - Health Administration	2,801,996	2,082,534	1,050,000	1,050,000
Total Intergovernmental Revenues	2,801,996	2,082,534	1,050,000	1,050,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,532,957	1,185,046	1,275,196	1,275,196
Total Miscellaneous Revenues	1,532,957	1,185,046	1,275,196	1,275,196
TOTAL NON-OPERATING REVENUES	4,406,997	3,368,685	2,375,684	2,375,684
NON-OPERATING INCOME (LOSS)	4,406,997	3,368,685	2,375,684	2,375,684
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,235,808)	3,630	(7,144,039)	(7,144,039)
Changes to Reserves - Encumbrance - (Inc)/Dec	1,451	(945,889)	0	0
CHANGE IN NET ASSETS	(2,234,357)	(942,258)	(7,144,039)	(7,144,039)
Net Assets - Beginning Balance	8,270,002	6,035,645	7,144,039	7,144,039
Net Assets - Ending Balance	6,035,645	5,093,386	0	0

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	101,933	88,715	92,000	92,000
Total Charges For Services	101,933	88,715	92,000	92,000
Miscellaneous Revenues				
7710 Insurance Premiums	24,996,343	29,996,495	32,095,410	32,095,410
Total Miscellaneous Revenues	24,996,343	29,996,495	32,095,410	32,095,410
TOTAL OPERATING REVENUES	25,098,276	30,085,210	32,187,410	32,187,410
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	18,815	25,074	0	0
0101 Regular Salaries	787,200	850,423	858,804	858,804
0103 Overtime	147	147	4,374	4,374
0104 Annual Leave Payoffs	0	0	22,000	22,000
0111 Other Pay	1,670	1,670	1,680	1,680
0200 Retirement	216,776	220,037	212,468	212,468
0206 Retiree Medical	0	22,218	22,344	22,344
0208 Pension Prepayment Discount	0	(13,652)	(13,464)	(13,464)
0301 Unemployment Insurance	2,712	2,298	2,334	2,334
0305 Salary Continuance Insurance	1,139	1,180	1,286	1,286
0306 Health Insurance	70,887	85,655	96,144	96,144
0308 Dental Insurance	1,847	2,826	3,456	3,456
0309 Life Insurance	474	439	612	612
0310 Accidental Death and Dismemberment Insurance	72	74	72	72
0319 Other Insurance	3,950	4,260	4,368	4,368
0352 Workers Compensation - General	3,675	3,528	4,590	4,590
0401 Medicare	11,408	11,999	12,440	12,440

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	10,500	10,500	10,512	10,512
Total Salaries & Benefits	1,131,272	1,228,675	1,244,020	1,244,020
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	5,369	1,018	0	0
0702 Telephone/Telegraph - Other	46	221	0	0
0740 Enterprise Telephone Service Charges	0	1,144	1,500	1,500
0742 Cell Phones, Pagers, Blackberry Devices	0	1,600	5,400	5,400
1100 Insurance	157,999	230,146	242,558	242,558
1300 Maintenance Equipment - Non-IT Maintenance	389	749	500	500
1400 Maintenance - Buildings and Improvements	0	432	0	0
1600 Memberships	788	2,121	1,500	1,500
1800 Office Expense	6,404	6,435	8,000	8,000
1801 Duplicating Services (CEO/Reprographics)	908	3,355	5,000	5,000
1803 Postage	1,750	1,750	2,000	2,000
1809 Minor Office Equipment to be Controlled	28	139	500	500
1900 Professional and Specialized Services	3,411,325	3,577,227	3,695,922	3,695,922
1911 CWCAP Charges	158,761	209,244	231,000	231,000
1912 Investment Administrative Fees	80,124	27,106	90,000	90,000
1920 Non-Claimable Administrative Expense	0	2,249	0	0
1940 Enterprise IT Services	0	4,698	0	0
2100 Rents and Leases - Equipment	2,924	0	5,000	5,000
2140 Software Leases & Licenses	0	2,968	3,000	3,000
2200 Rents and Leases - Buildings and Improvements	168,882	184,586	189,826	189,826
2300 Small Tools and Instruments	0	1,550	12,200	12,200
2400 Special Departmental Expense	1,126	3,864	2,500	2,500
2600 Transportation and Travel - General	6,840	7,873	8,000	8,000

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2601 Private Auto Mileage	271	960	1,000	1,000
2602 Garage Expense	4,403	5,949	7,000	7,000
2700 Transportation and Travel - Meetings/Conferences	3,253	2,660	9,300	9,300
2890 Intra-Agency Services & Supplies Billing Offsets	(3,675)	(3,528)	(4,590)	(4,590)
Total Services & Supplies	4,007,913	4,276,516	4,517,116	4,517,116
Other Charges				
3520 Insurance Claims - Note 1	21,568,891	25,857,265	27,228,862	27,228,862
Total Other Charges	21,568,891	25,857,265	27,228,862	27,228,862
TOTAL OPERATING EXPENSES	26,708,076	31,362,456	32,989,998	32,989,998
OPERATING INCOME (LOSS)	(1,609,800)	(1,277,247)	(802,588)	(802,588)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	493,211	423,440	240,000	240,000
Total Revenue from Use of Money and Property	493,211	423,440	240,000	240,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	816,042	535,655	250,000	250,000
Total Miscellaneous Revenues	816,042	535,655	250,000	250,000
TOTAL NON-OPERATING REVENUES	1,309,253	959,095	490,000	490,000
NON-OPERATING EXPENSES				
Other Charges				
3310 Capital Accretion on Bonds	1,133	(1,133)	0	0
Total Other Charges	1,133	(1,133)	0	0
TOTAL NON-OPERATING EXPENSES	1,133	(1,133)	0	0

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	1,308,120	960,228	490,000	490,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(301,680)	(317,019)	(312,588)	(312,588)
7810 Transfers In - from Fund 100	317,833	338,503	300,000	300,000
Changes to Reserves - Encumbrance - (Inc)/Dec	(16,152)	(21,484)	0	0
CHANGE IN NET ASSETS	0	0	(12,588)	(12,588)
Net Assets - Beginning Balance	0	0	12,588	12,588
Net Assets - Ending Balance	0	0	0	0
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.				

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	75,087	72,486	80,000	80,000
Total Charges For Services	75,087	72,486	80,000	80,000
Miscellaneous Revenues				
7710 Insurance Premiums	20,459,724	24,447,640	30,021,854	30,021,854
Total Miscellaneous Revenues	20,459,724	24,447,640	30,021,854	30,021,854
TOTAL OPERATING REVENUES	20,534,811	24,520,126	30,101,854	30,101,854
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	5,840	291	0	0
0101 Regular Salaries	980,140	964,735	1,000,990	1,000,990
0102 Extra Help	0	22,901	33,836	33,836
0103 Overtime	304	311	6,327	6,327
0104 Annual Leave Payoffs	4,665	0	50,000	50,000
0111 Other Pay	0	78	0	0
0200 Retirement	264,416	255,380	252,888	252,888
0206 Retiree Medical	0	25,099	26,016	26,016
0208 Pension Prepayment Discount	0	(16,483)	(15,696)	(15,696)
0301 Unemployment Insurance	3,353	2,664	2,712	2,712
0305 Salary Continuance Insurance	1,900	1,954	2,132	2,132
0306 Health Insurance	105,193	107,872	117,348	117,348
0308 Dental Insurance	4,310	6,593	8,064	8,064
0309 Life Insurance	1,105	1,023	1,428	1,428
0310 Accidental Death and Dismemberment Insurance	168	159	168	168
0319 Other Insurance	3,745	3,708	3,744	3,744
0352 Workers Compensation - General	3,178	2,772	2,417	2,417

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0401 Medicare	9,530	9,897	9,734	9,734
0403 Optional Benefit Program	24,500	24,500	24,528	24,528
Total Salaries & Benefits	1,412,346	1,413,454	1,526,636	1,526,636
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	10,615	(553)	0	0
0702 Telephone/Telegraph - Other	13	65	0	0
0740 Enterprise Telephone Service Charges	0	10,193	12,000	12,000
0742 Cell Phones, Pagers, Blackberry Devices	0	272	1,000	1,000
1100 Insurance	8,847,170	8,915,629	10,175,488	10,175,488
1300 Maintenance Equipment - Non-IT Maintenance	389	1,034	500	500
1400 Maintenance - Buildings and Improvements	411	746	1,500	1,500
1402 Minor Alterations and Improvements	42	49	500	500
1600 Memberships	908	700	1,000	1,000
1800 Office Expense	11,790	14,223	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	1,470	503	1,500	1,500
1802 Periodicals and Journals	2,976	0	0	0
1803 Postage	1,750	1,750	2,000	2,000
1809 Minor Office Equipment to be Controlled	0	6,144	500	500
1900 Professional and Specialized Services	320,409	319,038	434,332	434,332
1901 Data Processing Services	19,406	0	0	0
1911 CWCAP Charges	256,224	295,129	321,000	321,000
1912 Investment Administrative Fees	26,694	1,164	30,000	30,000
1920 Non-Claimable Administrative Expense	0	2,711	0	0
1940 Enterprise IT Services	0	22,581	25,000	25,000
2000 Publications and Legal Notices	0	538	0	0
2100 Rents and Leases - Equipment	10,224	6,747	12,000	12,000

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2140 Software Leases & Licenses	0	6,468	3,000	3,000
2200 Rents and Leases - Buildings and Improvements	107,973	110,833	113,692	113,692
2400 Special Departmental Expense	478	214	2,000	2,000
2600 Transportation and Travel - General	68	351	100	100
2601 Private Auto Mileage	328	297	250	250
2700 Transportation and Travel - Meetings/Conferences	2,298	1,859	4,500	4,500
2890 Intra-Agency Services & Supplies Billing Offsets	(4,460)	(5,512)	(6,933)	(6,933)
Total Services & Supplies	9,617,175	9,713,170	11,146,929	11,146,929
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(3,552)	(4,136)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(3,552)	(4,136)	(3,000)	(3,000)
Other Charges				
3500 Judgments and Damages - Note 1	12,275,965	13,851,552	17,758,773	17,758,773
Total Other Charges	12,275,965	13,851,552	17,758,773	17,758,773
TOTAL OPERATING EXPENSES	23,301,934	24,974,040	30,429,338	30,429,338
OPERATING INCOME (LOSS)	(2,767,124)	(453,914)	(327,484)	(327,484)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	180,281	91,162	48,000	48,000
Total Revenue from Use of Money and Property	180,281	91,162	48,000	48,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	910,245	381,632	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	0	25	0	0
Total Miscellaneous Revenues	910,245	381,657	250,000	250,000
TOTAL NON-OPERATING REVENUES	1,090,526	472,819	298,000	298,000

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3310 Capital Accretion on Bonds	1,368	(1,368)	0	0
Total Other Charges	1,368	(1,368)	0	0
TOTAL NON-OPERATING EXPENSES	1,368	(1,368)	0	0
NON-OPERATING INCOME (LOSS)	1,089,158	474,187	298,000	298,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,677,965)	20,273	(29,484)	(29,484)
Changes to Reserves - Encumbrance - (Inc)/Dec	58,323	(24,617)	0	0
CHANGE IN NET ASSETS	(1,619,642)	(4,343)	(29,484)	(29,484)
Net Assets - Beginning Balance	1,623,985	4,343	29,484	29,484
Net Assets - Ending Balance	4,343	0	0	0
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.				

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	0	1,060	0	0
Total Taxes	0	1,060	0	0
Charges For Services				
7590 Other Charges for Services	20,235,262	21,003,985	20,452,406	20,452,406
Total Charges For Services	20,235,262	21,003,985	20,452,406	20,452,406
TOTAL OPERATING REVENUES	20,235,262	21,005,045	20,452,406	20,452,406
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	20,279	(25,005)	0	0
0101 Regular Salaries	4,344,607	4,330,910	4,564,094	4,564,094
0103 Overtime	51,477	68,702	72,255	72,255
0104 Annual Leave Payoffs	51,068	70,158	46,642	46,642
0105 Vacation Payoffs	817	817	817	817
0106 Sick Leave Payoffs	2,165	0	6,000	6,000
0110 Performance Incentive Pay	1	0	0	0
0111 Other Pay	37,257	25,532	29,554	29,554
0150 Labor Burden	(370)	0	0	0
0160 Labor Overhead	(391)	0	0	0
0200 Retirement	1,056,682	1,012,150	1,091,066	1,091,066
0206 Retiree Medical	0	113,353	118,590	118,590
0208 Pension Prepayment Discount	0	(74,379)	(71,516)	(71,516)
0301 Unemployment Insurance	15,344	12,128	12,276	12,276
0305 Salary Continuance Insurance	820	835	1,312	1,312
0306 Health Insurance	654,461	704,521	840,372	840,372
0308 Dental Insurance	1,847	2,826	4,608	4,608

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	474	439	816	816
0310 Accidental Death and Dismemberment Insurance	72	68	96	96
0319 Other Insurance	61,224	60,733	65,520	65,520
0352 Workers Compensation - General	195,764	252,978	270,686	270,686
0401 Medicare	56,746	57,356	61,428	61,428
0403 Optional Benefit Program	10,500	10,500	14,016	14,016
Total Salaries & Benefits	6,560,844	6,624,620	7,128,632	7,128,632
Services & Supplies				
0600 Clothing and Personal Supplies	22,976	22,949	29,162	29,162
0701 Telephone/Telegraph - Interfund Transfer	37,122	(969)	0	0
0740 Enterprise Telephone Service Charges	0	23,701	39,096	39,096
1000 Household Expense	102,161	99,724	109,335	109,335
1001 Household Expense - Trash	17,401	16,934	17,673	17,673
1100 Insurance	243,200	350,244	437,805	437,805
1300 Maintenance Equipment - Non-IT Maintenance	2,497,391	2,932,043	3,043,434	3,043,434
1301 Maintenance - Inventory Parts	345,650	290,887	382,429	382,429
1302 Parts not Direct Billed to Customers	232,833	204,414	239,389	239,389
1340 Software Maintenance & Support	0	5,386	0	0
1341 Hardware Maintenance & Support	0	77	500	500
1400 Maintenance - Buildings and Improvements	354,722	209,925	332,497	332,497
1402 Minor Alterations and Improvements	6,469	398,354	13,500	13,500
1500 Medical, Dental and Laboratory Supplies	4	188	35	35
1600 Memberships	0	475	500	500
1700 Miscellaneous Expense	(76,618)	(81,608)	42,000	42,000
1800 Office Expense	10,886	6,758	12,711	12,711
1801 Duplicating Services (CEO/Reprographics)	2,452	2,343	2,352	2,352

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1803 Postage	150	290	683	683
1806 Printing Costs - Outside Vendors	367	0	300	300
1809 Minor Office Equipment to be Controlled	5,317	1,020	7,700	7,700
1840 IT Hardware Purchases (Purchases under \$5,000)	0	3,745	61,000	61,000
1900 Professional and Specialized Services	1,245,698	1,277,216	1,303,938	1,303,938
1911 CWCAP Charges	675,075	776,417	814,906	814,906
1912 Investment Administrative Fees	13,994	6,719	15,027	15,027
1941 IT Professional Services Contracts	0	2,804	0	0
2100 Rents and Leases - Equipment	90,846	11,210	29,270	29,270
2140 Software Leases & Licenses	0	64,639	81,165	81,165
2300 Small Tools and Instruments	24,362	31,980	27,550	27,550
2400 Special Departmental Expense	4,332,678	4,919,189	4,533,401	4,533,401
2600 Transportation and Travel - General	0	11,161	0	0
2601 Private Auto Mileage	258	183	339	339
2602 Garage Expense	392,409	370,441	399,387	399,387
2700 Transportation and Travel - Meetings/Conferences	0	3,137	5,050	5,050
2801 Utilities - Purchased Electricity	147,909	159,319	179,803	179,803
2802 Utilities - Purchased Gas	25,223	19,824	26,137	26,137
2803 Utilities - Purchased Water	22,287	19,947	25,811	25,811
2890 Intra-Agency Services & Supplies Billing Offsets	(385,870)	(365,238)	(399,387)	(399,387)
Total Services & Supplies	10,387,355	11,795,830	11,814,498	11,814,498
Other Charges				
3700 Taxes and Assessments	8,091	8,853	9,100	9,100
Total Other Charges	8,091	8,853	9,100	9,100

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets				
Equipment				
4000 Equipment	0	0	2,184,000	3,214,000
Total Equipment	0	0	2,184,000	3,214,000
4200 Buildings and Improvements	0	0	400,000	400,000
Total Capital Assets	0	0	2,584,000	3,614,000
Miscellaneous				
5300 Depreciation	3,308,955	2,963,896	1,825,316	1,825,316
Total Miscellaneous	3,308,955	2,963,896	1,825,316	1,825,316
TOTAL OPERATING EXPENSES	20,265,245	21,393,199	23,361,546	24,391,546
OPERATING INCOME (LOSS) - Note 1	(29,983)	(388,154)	(2,909,140)	(3,939,140)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	99,136	79,061	92,203	92,203
Total Revenue from Use of Money and Property	99,136	79,061	92,203	92,203
Miscellaneous Revenues				
7670 Miscellaneous Revenue	128,613	145,406	104,236	104,236
7680 Six-Month Expired (Outlawed) Checks	4,122	(2,355)	0	0
Total Miscellaneous Revenues	132,736	143,051	104,236	104,236
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	90,535	90,535
Total Other Financing Sources	0	0	90,535	90,535
TOTAL NON-OPERATING REVENUES	231,871	222,112	286,974	286,974

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(96,240)	(94,308)	25,627	25,627
Total Miscellaneous	(96,240)	(94,308)	25,627	25,627
TOTAL NON-OPERATING EXPENSES	(96,240)	(94,308)	25,627	25,627
NON-OPERATING INCOME (LOSS)	328,111	316,420	261,347	261,347
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	298,128	(71,734)	(2,647,793)	(3,677,793)
7810 Transfers In - from Fund 100	0	212,925	592,034	1,622,034
7812 Transfers In - from Funds 2AA-299	270,906	0	0	0
4800 Transfers Out - to Fund 100	(453,063)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(2,113,280)	2,125,931	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	240,921	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	2,722,182	253,206	(1,711,935)	(1,711,935)
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	(75,726)	(81,608)	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	888,978	(1,184,893)	(300,000)	(300,000)
Changes to Designations - Fuel System Replacement - (Inc)/Dec.	(79,500)	335,503	(87,587)	(87,587)
CHANGE IN NET ASSETS	1,458,626	1,830,251	(4,155,281)	(4,155,281)
Net Assets - Beginning Balance	4,233,957	5,692,584	4,155,281	4,155,281
Net Assets - Ending Balance	5,692,584	7,522,834	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	0	2,184,000	3,214,000
Replacement - Note 2	837,612	141,632	0	0

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
Equipment, Continued				
Additional & Excess Replacement Cost over Depreciation - Note 3	0	212,925	0	0
Total Equipment	837,612	354,557	2,184,000	3,214,000
4200 Buildings and Improvements				
PA13 CCG-REPLACE 4160 TMFR & 480 VOLT DIST	0	0	400,000	400,000
Total Buildings and Improvements	0	0	400,000	400,000
TOTAL CAPITAL ASSET ACQUISITIONS	837,612	354,557	2,584,000	3,614,000
Note 1 - Operating Loss is overstated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. Note 2 - Replacement equipment is financed by funds generated through depreciation expense. Note 3 - Additional equipment and excess replacement cost over depreciation are financed by contributions from the County General Fund.				

FUND TITLE: 297 Reprographics

Internal Service Fund

SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	3,028,551	3,125,081	4,523,566	4,523,566
Total Charges For Services	3,028,551	3,125,081	4,523,566	4,523,566
TOTAL OPERATING REVENUES	3,028,551	3,125,081	4,523,566	4,523,566
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(11,316)	(9,826)	0	0
0101 Regular Salaries	1,148,842	1,126,490	1,146,966	1,146,966
0103 Overtime	12,377	7,940	17,881	17,881
0104 Annual Leave Payoffs	2,250	13,322	4,700	4,700
0110 Performance Incentive Pay	0	50	0	0
0111 Other Pay	10,467	9,799	10,000	10,000
0200 Retirement	282,265	267,195	275,524	275,524
0206 Retiree Medical	0	29,576	29,806	29,806
0208 Pension Prepayment Discount	0	(19,443)	(18,040)	(18,040)
0301 Unemployment Insurance	4,014	3,122	3,090	3,090
0305 Salary Continuance Insurance	300	312	326	326
0306 Health Insurance	157,199	165,451	195,996	195,996
0308 Dental Insurance	616	942	1,152	1,152
0309 Life Insurance	158	146	204	204
0310 Accidental Death and Dismemberment Insurance	24	23	24	24
0319 Other Insurance	17,834	17,297	18,432	18,432
0352 Workers Compensation - General	41,016	53,916	57,690	57,690
0401 Medicare	16,486	16,274	16,642	16,642
0403 Optional Benefit Program	3,500	3,500	3,504	3,504
Total Salaries & Benefits	1,686,031	1,686,084	1,763,897	1,763,897

FUND TITLE: 297 Reprographics

Internal Service Fund

SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	0	2,425	5,170	5,170
0701 Telephone/Telegraph - Interfund Transfer	7,807	25	0	0
0740 Enterprise Telephone Service Charges	0	7,853	9,870	9,870
0742 Cell Phones, Pagers, Blackberry Devices	0	120	0	0
1000 Household Expense	14,387	9,296	14,180	14,180
1001 Household Expense - Trash	3,407	4,187	3,000	3,000
1100 Insurance	10,704	13,476	16,845	16,845
1300 Maintenance Equipment - Non-IT Maintenance	114,334	79,702	104,024	104,024
1340 Software Maintenance & Support	0	12,935	40,000	40,000
1341 Hardware Maintenance & Support	0	8,943	0	0
1400 Maintenance - Buildings and Improvements	33,733	32,834	45,500	45,500
1402 Minor Alterations and Improvements	4,453	3,268	10,000	10,000
1800 Office Expense	596,385	547,795	905,412	905,412
1803 Postage	0	1,471	50	50
1806 Printing Costs - Outside Vendors	6,315	182,474	10,000	10,000
1809 Minor Office Equipment to be Controlled	0	0	1,000	1,000
1900 Professional and Specialized Services	325,747	33,157	65,576	65,576
1901 Data Processing Services	99,409	0	0	0
1911 CWCAP Charges	61,745	121,579	64,278	64,278
1912 Investment Administrative Fees	1,179	152	1,500	1,500
1920 Non-Claimable Administrative Expense	0	3,185	0	0
1940 Enterprise IT Services	0	318,451	405,742	405,742
2100 Rents and Leases - Equipment	421,640	397,743	739,216	739,216
2140 Software Leases & Licenses	0	16,781	10,000	10,000
2141 IT Hardware Leases	0	0	10,000	10,000
2300 Small Tools and Instruments	0	343	300	300

FUND TITLE: 297 Reprographics

Internal Service Fund

SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2400 Special Departmental Expense	0	512	500	500
2600 Transportation and Travel - General	103	170	0	0
2601 Private Auto Mileage	0	0	400	400
2602 Garage Expense	13,858	9,066	13,000	13,000
2800 Utilities	0	371	0	0
2801 Utilities - Purchased Electricity	40,899	40,929	62,100	62,100
2802 Utilities - Purchased Gas	2,075	2,087	550	550
2803 Utilities - Purchased Water	2,644	2,575	7,350	7,350
Total Services & Supplies	1,760,825	1,853,905	2,545,563	2,545,563
Capital Assets				
Equipment				
4000 Equipment	0	0	30,000	30,000
Total Equipment	0	0	30,000	30,000
Miscellaneous				
5300 Depreciation	122,594	83,303	71,000	71,000
Total Miscellaneous	122,594	83,303	71,000	71,000
TOTAL OPERATING EXPENSES	3,569,450	3,623,291	4,410,460	4,410,460
OPERATING INCOME (LOSS) - Note 1	(540,899)	(498,210)	113,106	113,106
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	8,475	4,595	6,000	6,000
Total Revenue from Use of Money and Property	8,475	4,595	6,000	6,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	219,550	163,319	280,001	280,001

FUND TITLE: 297 Reprographics

Internal Service Fund

SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues, Continued				
7662 Other Sales - Non-Taxable - Resale	1,296	0	0	0
7670 Miscellaneous Revenue	18,847	21,423	24,000	24,000
7680 Six-Month Expired (Outlawed) Checks	0	2,967	0	0
Total Miscellaneous Revenues	239,693	187,709	304,001	304,001
TOTAL NON-OPERATING REVENUES	248,168	192,304	310,001	310,001
NON-OPERATING EXPENSES				
Other Charges				
3310 Capital Accretion on Bonds	1,614	(1,614)	0	0
Total Other Charges	1,614	(1,614)	0	0
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	2,046	3,250	0	0
Total Miscellaneous	2,046	3,250	0	0
TOTAL NON-OPERATING EXPENSES	3,660	1,636	0	0
NON-OPERATING INCOME (LOSS)	244,509	190,668	310,001	310,001
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(296,390)	(307,542)	423,107	423,107
Changes to Reserves - Encumbrance - (Inc)/Dec	(10,528)	(716)	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec	195,500	86,553	0	0
CHANGE IN NET ASSETS	(111,418)	(221,705)	423,107	423,107
Net Assets - Beginning Balance	(141,916)	(253,334)	(423,107)	(423,107)
Net Assets - Ending Balance	(253,334)	(475,039)	0	0

FUND TITLE: 297 Reprographics

Internal Service Fund

SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	0	30,000	30,000
Total Equipment	0	0	30,000	30,000
TOTAL CAPITAL ASSET ACQUISITIONS	0	0	30,000	30,000
 Note 1 - Operating Loss is overstated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
 Note 2 - Loss Before Capital Contributions and Transfers is understated in the 2012-13 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	1,931,395	2,543,177	3,119,500	3,119,500
Total Miscellaneous Revenues	1,931,395	2,543,177	3,119,500	3,119,500
TOTAL OPERATING REVENUES	1,931,395	2,543,177	3,119,500	3,119,500
OPERATING EXPENSES				
Services & Supplies				
1809 Minor Office Equipment to be Controlled	0	0	5,900	5,900
1900 Professional and Specialized Services	125,350	122,189	392,099	392,099
1911 CWCAP Charges	35,836	40,054	42,873	42,873
1912 Investment Administrative Fees	4,708	500	2,992	2,992
2400 Special Departmental Expense	1,651,388	1,711,908	2,139,900	2,139,900
Total Services & Supplies	1,817,282	1,874,651	2,583,764	2,583,764
Other Charges				
3510 Other Charges - Operating	2,982,622	400,711	6,833,920	6,833,920
3520 Insurance Claims	0	2,899,770	0	0
3530 Insurance Premiums	382,443	356,218	0	0
Total Other Charges	3,365,064	3,656,699	6,833,920	6,833,920
TOTAL OPERATING EXPENSES	5,182,347	5,531,350	9,417,684	9,417,684
OPERATING INCOME (LOSS)	(3,250,952)	(2,988,173)	(6,298,184)	(6,298,184)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	25,893	21,605	9,574	9,574
Total Revenue from Use of Money and Property	25,893	21,605	9,574	9,574

FUND TITLE: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	624,606	665,786	657,020	657,020
Total Miscellaneous Revenues	624,606	665,786	657,020	657,020
TOTAL NON-OPERATING REVENUES	650,499	687,391	666,594	666,594
NON-OPERATING INCOME (LOSS)	650,499	687,391	666,594	666,594
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,600,453)	(2,300,782)	(5,631,590)	(5,631,590)
7810 Transfers In - from Fund 100	1,651,388	1,717,808	2,139,900	2,139,900
CHANGE IN NET ASSETS	(949,065)	(582,974)	(3,491,690)	(3,491,690)
Net Assets - Beginning Balance	5,455,110	4,506,045	3,491,690	3,491,690
Net Assets - Ending Balance	4,506,045	3,923,071	0	0

FUND TITLE: 29Z Life Insurance
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2010-11 Actual (2)	2011-12 Actual (3)	2012-13 Recommended (4)	2012-13 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	831,689	965,624	1,151,244	1,151,244
Total Miscellaneous Revenues	831,689	965,624	1,151,244	1,151,244
TOTAL OPERATING REVENUES	831,689	965,624	1,151,244	1,151,244
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	1,324,659	1,290,490	1,464,252	1,464,252
Total Other Charges	1,324,659	1,290,490	1,464,252	1,464,252
TOTAL OPERATING EXPENSES	1,324,659	1,290,490	1,464,252	1,464,252
OPERATING INCOME (LOSS)	(492,969)	(324,865)	(313,008)	(313,008)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	14,373	3,256	0	0
Total Revenue from Use of Money and Property	14,373	3,256	0	0
TOTAL NON-OPERATING REVENUES	14,373	3,256	0	0
NON-OPERATING INCOME (LOSS)	14,373	3,256	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(478,596)	(321,610)	(313,008)	(313,008)
CHANGE IN NET ASSETS	(478,596)	(321,610)	(313,008)	(313,008)
Net Assets - Beginning Balance	1,039,668	561,072	313,008	313,008
Net Assets - Ending Balance	561,072	239,462	0	0