

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	3,099,014	3,133,823	1,575,320	1,575,320
Total Revenue from Use of Money and Property	3,099,014	3,133,823	1,575,320	1,575,320
Charges For Services				
7330 Communication Services	9,623	3,600	3,600	3,600
7590 Other Charges for Services	36,029,973	35,483,149	59,853,421	59,853,421
Total Charges For Services	36,039,596	35,486,749	59,857,021	59,857,021
TOTAL OPERATING REVENUES	39,138,610	38,620,572	61,432,341	61,432,341
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	68,345	(88,351)	0	0
0101 Regular Salaries	4,838,464	4,480,361	4,708,580	4,708,580
0102 Extra Help	0	18,083	30,000	30,000
0103 Overtime	15,853	23,320	4,830	4,830
0104 Annual Leave Payoffs	42,796	122,580	14,720	14,720
0105 Vacation Payoffs	5,054	26,862	0	0
0106 Sick Leave Payoffs	0	45,781	0	0
0110 Performance Incentive Pay	36	7	0	0
0111 Other Pay	7,564	0	0	0
0200 Retirement	1,279,397	1,201,564	1,268,903	1,268,903
0204 County Paid Executive Deferred Compensation Plan	7,429	7,661	6,640	6,640
0206 Retiree Medical	126,041	170,314	150,688	150,688
0208 Pension Prepayment Discount	(82,659)	(81,361)	(81,554)	(81,554)
0301 Unemployment Insurance	13,271	12,742	0	0
0305 Salary Continuance Insurance	8,657	9,253	10,006	10,006
0306 Health Insurance	486,531	489,265	620,508	620,508
0308 Dental Insurance	22,646	25,702	31,104	31,104
0309 Life Insurance	3,560	4,135	6,276	6,276
0310 Accidental Death and Dismemberment Insurance	554	492	648	648

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OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0319 Other Insurance	17,899	16,816	18,720	18,720
0352 Workers Compensation - General	50,064	39,680	36,811	36,811
0401 Medicare	65,626	63,347	66,617	66,617
0402 Executive Car Allowance	7,650	8,900	18,360	18,360
0403 Optional Benefit Program	88,208	81,500	96,600	96,600
Total Salaries & Benefits	7,072,985	6,678,652	7,008,457	7,008,457
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	6,808	0	0	0
0702 Telephone/Telegraph - Other	(388,466)	0	0	0
0740 Enterprise Telephone Service Charges	317,595	336,223	458,720	458,720
0741 Telephone Service Charges from Vendors	5,483,011	5,005,794	5,387,364	5,387,364
0742 Cell Phones, Pagers, Blackberry Devices	42,853	49,035	29,948	29,948
0900 Food	208	276	500	500
1000 Household Expense	56,118	58,876	80,000	80,000
1001 Household Expense - Trash	6,068	6,861	6,780	6,780
1100 Insurance	61,746	62,444	59,655	59,655
1300 Maintenance Equipment - Non-IT Maintenance	18,577	21,056	59,375	59,375
1340 Software Maintenance & Support	665,698	1,700,982	374,333	374,333
1341 Hardware Maintenance & Support	563,521	425,517	764,934	764,934
1400 Maintenance - Buildings and Improvements	590,502	372,483	250,000	250,000
1402 Minor Alterations and Improvements	155,866	155,253	126,500	126,500
1600 Memberships	1,440	1,450	1,400	1,400
1800 Office Expense	63,928	41,251	116,327	116,327
1801 Duplicating Services (CEO/Reprographics)	19,061	11,715	8,839	8,839
1802 Periodicals and Journals	696	0	0	0
1803 Postage	711	232	500	500
1806 Printing Costs - Outside Vendors	53	97	2,000	2,000
1809 Minor Office Equipment to be Controlled	3,800	11,365	11,916	11,916
1840 IT Hardware Purchases (Purchases under \$5,000)	106,831	66,449	89,106	89,106

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Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	344,633	438,304	351,611	351,611
1908 Temporary Help	1,170	3,167	13,500	13,500
1911 CWCAP Charges	1,274,095	1,236,471	1,200,000	1,200,000
1912 Investment Administrative Fees	8,162	15,170	13,500	13,500
1920 Non-Claimable Administrative Expense	13,617	11,655	0	0
1940 Enterprise IT Services	14,304,688	14,070,364	12,653,677	12,653,677
1941 IT Professional Services Contracts	17,667,388	17,773,718	44,711,412	44,711,412
2100 Rents and Leases - Equipment	26,713	12,217	300	300
2140 Software Leases & Licenses	1,744,538	410,874	2,432,767	2,432,767
2141 IT Hardware Leases	325,711	215,247	20,000	20,000
2200 Rents and Leases - Buildings and Improvements	220,533	120,306	112,133	112,133
2300 Small Tools and Instruments	1,363	1,149	6,404	6,404
2400 Special Departmental Expense	6,677	4,479	88,825	88,825
2412 Facilities and Warehouse Supplies	213	0	0	0
2600 Transportation and Travel - General	12,649	6,699	31,315	31,315
2601 Private Auto Mileage	2,448	2,378	3,500	3,500
2602 Garage Expense	9,968	12,317	5,000	5,000
2700 Transportation and Travel - Meetings/Conferences	1,224	838	0	0
2740 IT Training & Travel	4,048	37,647	0	0
2800 Utilities	1,073	0	16,500	16,500
2801 Utilities - Purchased Electricity	1,398,088	1,212,168	1,553,300	1,553,300
2803 Utilities - Purchased Water	45,187	37,372	40,000	40,000
2890 Intra-Agency Services & Supplies Billing Offsets	(14,611,783)	(14,406,587)	(13,028,677)	(13,028,677)
Total Services & Supplies	30,579,029	29,543,313	58,053,264	58,053,264
Other Charges				
3310 Capital Accretion on Bonds	(6,861)	0	0	0
Total Other Charges	(6,861)	0	0	0

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OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	1,200,000	1,200,000
Total Equipment	0	0	1,200,000	1,200,000
Buildings & Improvements				
4200 Buildings and Improvements	0	0	1,273,794	1,273,794
Total Buildings & Improvements	0	0	1,273,794	1,273,794
Total Capital Assets	0	0	2,473,794	2,473,794
Miscellaneous				
5300 Depreciation	859,884	535,894	1,009,541	1,009,541
Total Miscellaneous	859,884	535,894	1,009,541	1,009,541
TOTAL OPERATING EXPENSES	38,505,037	36,757,860	68,545,056	68,545,056
OPERATING INCOME (LOSS) - Note 1	633,573	1,862,712	(7,112,715)	(7,112,715)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	89,206	73,429	72,000	72,000
Total Revenue from Use of Money and Property	89,206	73,429	72,000	72,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	1,007	3,859	0	0
7670 Miscellaneous Revenue	327,596	540,000	36,833	36,833
7680 Six-Month Expired (Outlawed) Checks	(1,500)	0	0	0
Total Miscellaneous Revenues	327,103	543,858	36,833	36,833
TOTAL NON-OPERATING REVENUES	416,309	617,287	108,833	108,833
NON-OPERATING EXPENSES				
Other Charges				
3251 Lease Purchase Principal Payment	0	0	1,200,100	1,200,100
3351 Lease Purchase Interest Payment	0	0	250,000	250,000
Total Other Charges	0	0	1,450,100	1,450,100

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES, Continued				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	3,438	(584)	0	0
Total Miscellaneous	3,438	(584)	0	0
TOTAL NON-OPERATING EXPENSES	3,438	(584)	1,450,100	1,450,100
NON-OPERATING INCOME (LOSS)	412,871	617,871	(1,341,267)	(1,341,267)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	1,046,445	2,480,583	(8,453,982)	(8,453,982)
7805 Capital Contributions	31,416	1,390	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	10,930	181,302	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(1,025,091)	(1,179,512)	967,349	967,349
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	349,833	(350,390)	0	0
CHANGE IN NET ASSETS	413,532	1,133,373	(7,486,633)	(7,486,633)
Net Assets - Beginning Balance	9,371,816	9,785,349	7,486,633	7,486,633
Net Assets - Ending Balance	9,785,349	10,918,722	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	58,583	219,267	1,200,000	1,200,000
Total Equipment	58,583	219,267	1,200,000	1,200,000
4200 Buildings and Improvements				
P633 OC Data Center Suppression Project	47,945	384,590	0	0
P634 OC Data Center HVAC 2012 Upgrade Project	372,932	115,891	500,000	500,000
P635 OCDC Gate Replacement Project	0	63,393	159,026	159,026
P637 OCDC Addition to UPS Infrastructure Project	2,988	0	0	0
P638 Upgrade Data Center Physical Security System	0	101,815	0	0
P640 KVA Back-Up Generator Project	0	0	413,827	413,827
P641 Cooling Plant Refresh Project	0	0	200,941	200,941
Total Buildings and Improvements	423,865	665,688	1,273,794	1,273,794
TOTAL CAPITAL ASSET ACQUISITIONS	482,448	884,955	2,473,794	2,473,794

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
Note 1 - Operating Loss is overstated in the 2013-14 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 2013-14 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	130,919,518	141,651,225	161,382,000	161,382,000
Total Miscellaneous Revenues	130,919,518	141,651,225	161,382,000	161,382,000
TOTAL OPERATING REVENUES	130,919,518	141,651,225	161,382,000	161,382,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	130,971,295	141,621,072	166,781,585	166,781,585
Total Other Charges	130,971,295	141,621,072	166,781,585	166,781,585
TOTAL OPERATING EXPENSES	130,971,295	141,621,072	166,781,585	166,781,585
OPERATING INCOME (LOSS)	(51,777)	30,153	(5,399,585)	(5,399,585)
NON-OPERATING REVENUES				
Intergovernmental Revenues				
7040 Federal - Health Administration	329,400	0	0	0
Total Intergovernmental Revenues	329,400	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	111,922	118,367	0	0
Total Miscellaneous Revenues	111,922	118,367	0	0
TOTAL NON-OPERATING REVENUES	441,322	118,367	0	0
NON-OPERATING INCOME (LOSS)	441,322	118,367	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	389,545	148,520	(5,399,585)	(5,399,585)
CHANGE IN NET ASSETS				
Net Assets - Beginning Balance	4,792,596	5,182,141	5,399,585	5,399,585
Net Assets - Ending Balance	5,182,141	5,330,661	0	0

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,605,570	3,516,072	0	0
Total Miscellaneous Revenues	3,605,570	3,516,072	0	0
TOTAL OPERATING REVENUES	3,605,570	3,516,072	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	43,714	54,364	47,765	47,765
1911 CWCAP Charges	(3,006)	33,797	57,328	57,328
1912 Investment Administrative Fees	4,738	9,987	5,834	5,834
Total Services & Supplies	45,446	98,148	110,927	110,927
Other Charges				
3510 Other Charges - Operating	1,532,563	0	10,887,968	10,887,968
3520 Insurance Claims	(1,921,110)	1,399,909	0	0
Total Other Charges	(388,547)	1,399,909	10,887,968	10,887,968
TOTAL OPERATING EXPENSES	(343,101)	1,498,057	10,998,895	10,998,895
OPERATING INCOME (LOSS)	3,948,670	2,018,015	(10,998,895)	(10,998,895)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	55,651	47,996	26,711	26,711
Total Revenue from Use of Money and Property	55,651	47,996	26,711	26,711
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,587	4,215	0	0
Total Miscellaneous Revenues	4,587	4,215	0	0
TOTAL NON-OPERATING REVENUES	60,237	52,212	26,711	26,711
NON-OPERATING INCOME (LOSS)	60,237	52,212	26,711	26,711

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS				
Changes to Reserves - Encumbrance - (Inc)/Dec.	4,008,907 (15,267)	2,070,226 17,700	(10,972,184) 0	(10,972,184) 0
CHANGE IN NET ASSETS				
Net Assets - Beginning Balance	3,993,641 5,337,224	2,087,926 9,330,865	(10,972,184) 10,972,184	(10,972,184) 10,972,184
Net Assets - Ending Balance	9,330,865	11,418,792	0	0

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	60,319,721	62,941,201	68,867,430	68,867,430
Total Miscellaneous Revenues	60,319,721	62,941,201	68,867,430	68,867,430
TOTAL OPERATING REVENUES	60,319,721	62,941,201	68,867,430	68,867,430
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	2,647,019	2,925,250	3,639,386	3,639,386
1911 CWCAP Charges	64,821	114,203	186,803	186,803
1912 Investment Administrative Fees	2,099	15,779	16,646	16,646
2400 Special Departmental Expense	704,263	703,859	710,914	710,914
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	3,418,202	3,759,091	4,596,008	4,596,008
Other Charges				
3510 Other Charges - Operating	0	0	73,007,188	73,007,188
3520 Insurance Claims	60,266,573	59,167,431	0	0
Total Other Charges	60,266,573	59,167,431	73,007,188	73,007,188
TOTAL OPERATING EXPENSES	63,684,775	62,926,522	77,603,196	77,603,196
OPERATING INCOME (LOSS)	(3,365,054)	14,678	(8,735,766)	(8,735,766)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	101,105	76,135	54,933	54,933
Total Revenue from Use of Money and Property	101,105	76,135	54,933	54,933
Intergovernmental Revenues				
7040 Federal - Health Administration	2,082,534	1,161,351	1,050,000	1,050,000
Total Intergovernmental Revenues	2,082,534	1,161,351	1,050,000	1,050,000

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,185,046	1,265,239	1,227,825	1,227,825
Total Miscellaneous Revenues	1,185,046	1,265,239	1,227,825	1,227,825
TOTAL NON-OPERATING REVENUES	3,368,685	2,502,726	2,332,758	2,332,758
NON-OPERATING INCOME (LOSS)	3,368,685	2,502,726	2,332,758	2,332,758
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,630	2,517,404	(6,403,008)	(6,403,008)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(945,889)	(317,673)	0	0
CHANGE IN NET ASSETS	(942,258)	2,199,731	(6,403,008)	(6,403,008)
Net Assets - Beginning Balance	6,035,645	5,093,386	6,403,008	6,403,008
Net Assets - Ending Balance	5,093,386	7,293,117	0	0

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	88,715	508,373	858,516	858,516
Total Charges For Services	88,715	508,373	858,516	858,516
Miscellaneous Revenues				
7710 Insurance Premiums	29,996,495	32,095,445	35,947,470	35,947,470
Total Miscellaneous Revenues	29,996,495	32,095,445	35,947,470	35,947,470
TOTAL OPERATING REVENUES	30,085,210	32,603,818	36,805,986	36,805,986
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	25,074	105,537	0	0
0101 Regular Salaries	850,423	1,071,311	1,363,338	1,363,338
0103 Overtime	147	2,168	5,000	5,000
0104 Annual Leave Payoffs	0	17,500	50,000	50,000
0111 Other Pay	1,670	1,664	1,680	1,680
0200 Retirement	220,037	279,256	364,483	364,483
0206 Retiree Medical	22,218	41,797	43,622	43,622
0208 Pension Prepayment Discount	(13,652)	(13,473)	(14,697)	(14,697)
0301 Unemployment Insurance	2,298	2,950	0	0
0305 Salary Continuance Insurance	1,180	1,365	1,388	1,388
0306 Health Insurance	85,655	131,251	186,420	186,420
0308 Dental Insurance	2,826	3,423	3,456	3,456
0309 Life Insurance	439	551	684	684
0310 Accidental Death and Dismemberment Insurance	74	77	72	72
0319 Other Insurance	4,260	6,154	8,736	8,736
0352 Workers Compensation - General	3,528	4,590	4,530	4,530
0401 Medicare	11,999	15,305	19,810	19,810
0403 Optional Benefit Program	10,500	10,500	10,512	10,512
Total Salaries & Benefits	1,228,675	1,681,927	2,049,034	2,049,034

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	1,018	0	0	0
0702 Telephone/Telegraph - Other	221	0	0	0
0740 Enterprise Telephone Service Charges	1,144	1,174	1,500	1,500
0742 Cell Phones, Pagers, Blackberry Devices	1,600	2,608	3,000	3,000
1100 Insurance	230,146	238,018	241,450	241,450
1300 Maintenance Equipment - Non-IT Maintenance	749	27	500	500
1400 Maintenance - Buildings and Improvements	432	0	500	500
1402 Minor Alterations and Improvements	0	263	0	0
1600 Memberships	2,121	1,448	2,000	2,000
1800 Office Expense	6,435	4,391	8,000	8,000
1801 Duplicating Services (CEO/Reprographics)	3,355	1,318	5,000	5,000
1803 Postage	1,750	1,750	2,000	2,000
1809 Minor Office Equipment to be Controlled	139	785	500	500
1900 Professional and Specialized Services	3,577,227	3,976,020	4,676,085	4,676,085
1911 CWCAP Charges	209,244	142,632	231,000	231,000
1912 Investment Administrative Fees	27,106	59,088	90,000	90,000
1920 Non-Claimable Administrative Expense	2,249	1,945	987	987
1940 Enterprise IT Services	4,698	35,066	25,000	25,000
2100 Rents and Leases - Equipment	0	0	3,200	3,200
2140 Software Leases & Licenses	2,968	2,968	3,000	3,000
2200 Rents and Leases - Buildings and Improvements	184,586	189,047	194,299	194,299
2300 Small Tools and Instruments	1,550	1,568	11,700	11,700
2400 Special Departmental Expense	3,864	4,626	2,500	2,500
2600 Transportation and Travel - General	7,873	8,400	8,000	8,000
2601 Private Auto Mileage	960	1,299	1,500	1,500
2602 Garage Expense	5,949	2,177	8,000	8,000
2700 Transportation and Travel - Meetings/Conferences	2,660	3,867	10,000	10,000
2890 Intra-Agency Services & Supplies Billing Offsets	(3,528)	(4,590)	(4,530)	(4,530)
Total Services & Supplies	4,276,516	4,675,893	5,525,191	5,525,191

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Other Charges				
3500 Judgments and Damages	0	1,044,745	0	0
3520 Insurance Claims - Note 1	25,857,265	26,756,239	30,501,030	30,501,030
Total Other Charges	25,857,265	27,800,984	30,501,030	30,501,030
TOTAL OPERATING EXPENSES	31,362,456	34,158,804	38,075,255	38,075,255
OPERATING INCOME (LOSS)	(1,277,247)	(1,554,987)	(1,269,269)	(1,269,269)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	423,440	288,555	300,000	300,000
Total Revenue from Use of Money and Property	423,440	288,555	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	535,655	684,575	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	0	2	0	0
Total Miscellaneous Revenues	535,655	684,578	250,000	250,000
TOTAL NON-OPERATING REVENUES	959,095	973,133	550,000	550,000
NON-OPERATING EXPENSES				
Other Charges				
3310 Capital Accretion on Bonds	(1,133)	0	0	0
Total Other Charges	(1,133)	0	0	0
TOTAL NON-OPERATING EXPENSES	(1,133)	0	0	0
NON-OPERATING INCOME (LOSS)	960,228	973,133	550,000	550,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(317,019)	(581,854)	(719,269)	(719,269)
7810 Transfers In - from Fund 100	338,503	590,284	700,000	700,000
Changes to Reserves - Encumbrance - (Inc)/Dec.	(21,484)	27,811	0	0

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	0	36,242	(19,269)	(19,269)
Net Assets - Beginning Balance	0	0	19,269	19,269
Net Assets - Ending Balance	0	36,242	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)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	72,486	91,815	80,000	80,000
Total Charges For Services	72,486	91,815	80,000	80,000
Miscellaneous Revenues				
7710 Insurance Premiums	24,447,640	29,844,566	31,523,055	31,523,055
Total Miscellaneous Revenues	24,447,640	29,844,566	31,523,055	31,523,055
TOTAL OPERATING REVENUES	24,520,126	29,936,381	31,603,055	31,603,055
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	291	(14,846)	0	0
0101 Regular Salaries	964,735	893,243	967,619	967,619
0102 Extra Help	22,901	37,328	0	0
0103 Overtime	311	4,298	5,000	5,000
0104 Annual Leave Payoffs	0	12,832	50,000	50,000
0111 Other Pay	78	0	0	0
0200 Retirement	255,380	238,642	257,134	257,134
0206 Retiree Medical	25,099	33,956	30,963	30,963
0208 Pension Prepayment Discount	(16,483)	(15,970)	(17,154)	(17,154)
0301 Unemployment Insurance	2,664	2,559	0	0
0305 Salary Continuance Insurance	1,954	2,102	2,232	2,232
0306 Health Insurance	107,872	103,038	120,192	120,192
0308 Dental Insurance	6,593	7,441	8,064	8,064
0309 Life Insurance	1,023	1,182	1,596	1,596
0310 Accidental Death and Dismemberment Insurance	159	141	168	168
0319 Other Insurance	3,708	3,618	3,744	3,744
0352 Workers Compensation - General	2,772	2,418	2,678	2,678
0401 Medicare	9,897	10,408	11,947	11,947
0403 Optional Benefit Program	24,500	24,500	24,528	24,528
Total Salaries & Benefits	1,413,454	1,346,890	1,468,711	1,468,711

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	(553)	0	0	0
0702 Telephone/Telegraph - Other	65	0	0	0
0740 Enterprise Telephone Service Charges	10,193	9,751	12,000	12,000
0742 Cell Phones, Pagers, Blackberry Devices	272	503	1,000	1,000
1100 Insurance	8,915,629	9,409,965	10,684,262	10,684,262
1300 Maintenance Equipment - Non-IT Maintenance	1,034	196	500	500
1400 Maintenance - Buildings and Improvements	746	21	1,500	1,500
1402 Minor Alterations and Improvements	49	20	500	500
1600 Memberships	700	763	1,000	1,000
1800 Office Expense	14,223	9,840	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	503	629	1,500	1,500
1803 Postage	1,750	1,750	2,000	2,000
1809 Minor Office Equipment to be Controlled	6,144	1,010	3,000	3,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	2,508	2,500	2,500
1900 Professional and Specialized Services	319,038	296,906	791,971	791,971
1911 CWCAP Charges	295,129	210,447	321,000	321,000
1912 Investment Administrative Fees	1,164	11,129	30,000	30,000
1920 Non-Claimable Administrative Expense	2,711	2,288	1,156	1,156
1940 Enterprise IT Services	22,581	24,811	25,000	25,000
2000 Publications and Legal Notices	538	385	0	0
2100 Rents and Leases - Equipment	6,747	6,354	12,000	12,000
2140 Software Leases & Licenses	6,468	2,968	3,000	3,000
2200 Rents and Leases - Buildings and Improvements	110,833	113,692	116,552	116,552
2400 Special Departmental Expense	214	46	2,000	2,000
2600 Transportation and Travel - General	351	108	250	250
2601 Private Auto Mileage	297	178	500	500
2700 Transportation and Travel - Meetings/Conferences	1,859	717	4,500	4,500
2890 Intra-Agency Services & Supplies Billing Offsets	(5,512)	(6,934)	(7,173)	(7,173)
Total Services & Supplies	9,713,170	10,100,052	12,022,518	12,022,518

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(4,136)	(2,434)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(4,136)	(2,434)	(3,000)	(3,000)
Other Charges				
3500 Judgments and Damages - Note 1	13,851,552	18,086,528	18,465,979	18,465,979
Total Other Charges	13,851,552	18,086,528	18,465,979	18,465,979
TOTAL OPERATING EXPENSES	24,974,040	29,531,035	31,954,208	31,954,208
OPERATING INCOME (LOSS)	(453,914)	405,346	(351,153)	(351,153)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	91,162	54,516	60,000	60,000
Total Revenue from Use of Money and Property	91,162	54,516	60,000	60,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	381,632	565,495	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	25	28,905	0	0
Total Miscellaneous Revenues	381,657	594,401	250,000	250,000
TOTAL NON-OPERATING REVENUES	472,819	648,916	310,000	310,000
NON-OPERATING EXPENSES				
Other Charges				
3310 Capital Accretion on Bonds	(1,368)	0	0	0
Total Other Charges	(1,368)	0	0	0
TOTAL NON-OPERATING EXPENSES	(1,368)	0	0	0
NON-OPERATING INCOME (LOSS)	474,187	648,916	310,000	310,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	20,273	1,054,262	(41,153)	(41,153)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(24,617)	(936,777)	0	0

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	(4,343)	117,485	(41,153)	(41,153)
Net Assets - Beginning Balance	4,343	0	41,153	41,153
Net Assets - Ending Balance	0	117,485	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)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	1,060	0	0	0
Total Taxes	1,060	0	0	0
Charges For Services				
7590 Other Charges for Services	21,003,985	20,308,417	20,839,947	20,839,947
Total Charges For Services	21,003,985	20,308,417	20,839,947	20,839,947
TOTAL OPERATING REVENUES	21,005,045	20,308,417	20,839,947	20,839,947
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(25,005)	(37,725)	0	0
0101 Regular Salaries	4,330,910	3,922,132	4,342,576	4,342,576
0103 Overtime	68,702	210,645	78,676	78,676
0104 Annual Leave Payoffs	70,158	99,507	46,956	46,956
0105 Vacation Payoffs	817	0	1,500	1,500
0106 Sick Leave Payoffs	0	2,981	8,500	8,500
0110 Performance Incentive Pay	0	13	0	0
0111 Other Pay	25,532	35,379	40,705	40,705
0200 Retirement	1,012,150	956,188	1,175,936	1,175,936
0206 Retiree Medical	113,353	150,561	139,020	139,020
0208 Pension Prepayment Discount	(74,379)	(73,240)	(80,550)	(80,550)
0301 Unemployment Insurance	12,128	11,541	0	0
0305 Salary Continuance Insurance	835	972	1,332	1,332
0306 Health Insurance	704,521	707,610	918,300	918,300
0308 Dental Insurance	2,826	3,423	4,608	4,608
0309 Life Insurance	439	551	912	912
0310 Accidental Death and Dismemberment Insurance	68	65	96	96
0319 Other Insurance	60,733	54,834	65,520	65,520
0352 Workers Compensation - General	252,978	266,144	302,551	302,551
0401 Medicare	57,356	54,995	58,422	58,422

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	10,500	10,500	14,016	14,016
Total Salaries & Benefits	6,624,620	6,377,074	7,119,076	7,119,076
Services & Supplies				
0600 Clothing and Personal Supplies	22,949	21,565	25,500	25,500
0701 Telephone/Telegraph - Interfund Transfer	(969)	0	0	0
0740 Enterprise Telephone Service Charges	23,701	13,888	21,921	21,921
0742 Cell Phones, Pagers, Blackberry Devices	0	1,075	0	0
1000 Household Expense	99,724	98,084	108,669	108,669
1001 Household Expense - Trash	16,934	19,257	19,770	19,770
1100 Insurance	350,244	332,908	310,243	310,243
1300 Maintenance Equipment - Non-IT Maintenance	2,932,043	2,827,934	3,021,085	3,021,085
1301 Maintenance - Inventory Parts	290,887	202,027	304,626	304,626
1302 Parts not Direct Billed to Customers	204,414	251,108	221,457	221,457
1340 Software Maintenance & Support	5,386	5,853	4,500	4,500
1341 Hardware Maintenance & Support	77	116	516	516
1400 Maintenance - Buildings and Improvements	209,925	178,245	316,862	316,862
1402 Minor Alterations and Improvements	398,354	73,089	13,191	13,191
1500 Medical, Dental and Laboratory Supplies	188	0	160	160
1600 Memberships	475	475	500	500
1700 Miscellaneous Expense	(81,608)	25,681	38,000	38,000
1800 Office Expense	6,758	7,042	15,179	15,179
1801 Duplicating Services (CEO/Reprographics)	2,343	6,648	2,701	2,701
1803 Postage	290	620	700	700
1806 Printing Costs - Outside Vendors	0	23	0	0
1809 Minor Office Equipment to be Controlled	1,020	0	3,100	3,100
1840 IT Hardware Purchases (Purchases under \$5,000)	3,745	48,535	32,797	32,797
1900 Professional and Specialized Services	1,277,216	1,384,056	1,301,798	1,301,798
1908 Temporary Help	0	26,938	0	0
1911 CWCAP Charges	776,417	912,683	948,266	948,266

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1912 Investment Administrative Fees	6,719	11,964	13,400	13,400
1941 IT Professional Services Contracts	2,804	0	0	0
2100 Rents and Leases - Equipment	11,210	6,859	14,811	14,811
2140 Software Leases & Licenses	64,639	72,446	78,524	78,524
2300 Small Tools and Instruments	31,980	28,238	34,417	34,417
2400 Special Departmental Expense	4,919,189	4,999,936	5,184,583	5,184,583
2600 Transportation and Travel - General	11,161	13,871	8,559	8,559
2601 Private Auto Mileage	183	2,055	258	258
2602 Garage Expense	370,441	370,991	375,165	375,165
2700 Transportation and Travel - Meetings/Conferences	3,137	2,576	4,800	4,800
2801 Utilities - Purchased Electricity	159,319	157,999	178,825	178,825
2802 Utilities - Purchased Gas	19,824	18,107	22,100	22,100
2803 Utilities - Purchased Water	19,947	30,984	23,802	23,802
2890 Intra-Agency Services & Supplies Billing Offsets	(365,238)	(365,172)	(375,165)	(375,165)
Total Services & Supplies	11,795,830	11,788,704	12,275,620	12,275,620
Other Charges				
3700 Taxes and Assessments	8,853	9,749	10,483	10,483
Total Other Charges	8,853	9,749	10,483	10,483
Capital Assets				
Equipment				
4000 Equipment	0	0	4,854,738	5,442,738
Total Equipment	0	0	4,854,738	5,442,738
Buildings & Improvements				
4200 Buildings and Improvements	0	0	749,417	749,417
Total Buildings & Improvements	0	0	749,417	749,417
Total Capital Assets	0	0	5,604,155	6,192,155
Miscellaneous				
5300 Depreciation	2,963,896	2,517,443	1,111,481	1,111,481
Total Miscellaneous	2,963,896	2,517,443	1,111,481	1,111,481
TOTAL OPERATING EXPENSES	21,393,199	20,692,970	26,120,815	26,708,815

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING INCOME (LOSS) - Note 1	(388,154)	(384,553)	(5,280,868)	(5,868,868)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	79,061	58,718	74,736	74,736
Total Revenue from Use of Money and Property	79,061	58,718	74,736	74,736
Miscellaneous Revenues				
7670 Miscellaneous Revenue	145,406	126,004	111,502	111,502
7680 Six-Month Expired (Outlawed) Checks	(2,355)	5,769	0	0
Total Miscellaneous Revenues	143,051	131,773	111,502	111,502
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	97,400	97,400
Total Other Financing Sources	0	0	97,400	97,400
TOTAL NON-OPERATING REVENUES	222,112	190,491	283,638	283,638
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(94,308)	(149,801)	51,550	51,550
Total Miscellaneous	(94,308)	(149,801)	51,550	51,550
TOTAL NON-OPERATING EXPENSES	(94,308)	(149,801)	51,550	51,550
NON-OPERATING INCOME (LOSS)	316,420	340,292	232,088	232,088
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(71,734)	(44,261)	(5,048,780)	(5,636,780)
7805 Capital Contributions	0	414	0	0
7810 Transfers In - from Fund 100	212,925	1,616,895	1,387,662	1,927,662
7811 Transfers In - from Funds 101-199	0	583	0	48,000
7812 Transfers In - from Funds 2AA-299	0	0	12,564	12,564
4801 Transfers Out - to Funds 101-199	0	(4,099)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,125,931	(606,621)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	240,921	(445,056)	0	0

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	253,206	(623,357)	(1,774,000)	(1,774,000)
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	(81,608)	470,737	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	(1,184,893)	(1,725,698)	1,774,000	1,774,000
Fund Balance Designated for Fuel System Replacement	335,503	(87,587)	(83,638)	(83,638)
CHANGE IN NET ASSETS	1,830,251	(1,448,051)	(3,732,192)	(3,732,192)
Net Assets - Beginning Balance	5,692,584	7,522,834	3,732,192	3,732,192
Net Assets - Ending Balance	7,522,834	6,074,783	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	0	4,854,738	5,442,738
Replacement - Note 3	141,632	1,739,184	0	0
Additional & Excess Replacement Cost over Depreciation - Note 4	212,925	1,616,895	0	0
Total Equipment	354,557	3,356,079	4,854,738	5,442,738
4200 Buildings and Improvements				
PA13 CCG-REPLACE 4160 TMFR & 480 VOLT DIST	0	0	99,417	99,417
PA14 Lube System Civic Center Garage	0	0	250,000	250,000
PA30 Fruit Street Shop 1 Relocation	0	0	400,000	400,000
Total Buildings and Improvements	0	0	749,417	749,417
TOTAL CAPITAL ASSET ACQUISITIONS	354,557	3,356,079	5,604,155	6,192,155
Note 1 - Operating Loss is overstated in the 2013-14 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 2013-14 Recommended and Adopted by Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
Note 3 - Replacement equipment is financed by funds generated through depreciation expense. Note 4 - 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)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	3,125,081	3,724,261	4,009,479	4,009,479
Total Charges For Services	3,125,081	3,724,261	4,009,479	4,009,479
TOTAL OPERATING REVENUES	3,125,081	3,724,261	4,009,479	4,009,479
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(9,826)	(24,713)	0	0
0101 Regular Salaries	1,126,490	985,867	1,048,116	1,048,116
0103 Overtime	7,940	19,096	18,239	18,239
0104 Annual Leave Payoffs	13,322	38,758	20,000	20,000
0110 Performance Incentive Pay	50	0	0	0
0111 Other Pay	9,799	8,260	10,200	10,200
0200 Retirement	267,195	241,899	284,549	284,549
0206 Retiree Medical	29,576	37,688	33,546	33,546
0208 Pension Prepayment Discount	(19,443)	(18,117)	(18,633)	(18,633)
0301 Unemployment Insurance	3,122	2,834	0	0
0305 Salary Continuance Insurance	312	327	328	328
0306 Health Insurance	165,451	153,789	229,440	229,440
0308 Dental Insurance	942	1,096	1,152	1,152
0309 Life Insurance	146	175	228	228
0310 Accidental Death and Dismemberment Insurance	23	21	24	24
0319 Other Insurance	17,297	14,861	18,432	18,432
0352 Workers Compensation - General	53,916	55,640	54,629	54,629
0401 Medicare	16,274	14,838	15,206	15,206
0403 Optional Benefit Program	3,500	5,833	3,504	3,504
Total Salaries & Benefits	1,686,084	1,538,153	1,718,960	1,718,960
Services & Supplies				
0600 Clothing and Personal Supplies	2,425	0	5,273	5,273
0701 Telephone/Telegraph - Interfund Transfer	25	0	0	0

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
0740 Enterprise Telephone Service Charges	7,853	7,844	9,370	9,370
0742 Cell Phones, Pagers, Blackberry Devices	120	113	500	500
1000 Household Expense	9,296	10,745	14,158	14,158
1001 Household Expense - Trash	4,187	3,929	3,000	3,000
1100 Insurance	13,476	15,382	14,572	14,572
1300 Maintenance Equipment - Non-IT Maintenance	79,702	61,977	83,000	83,000
1340 Software Maintenance & Support	12,935	32,276	10,000	10,000
1341 Hardware Maintenance & Support	8,943	0	20,000	20,000
1400 Maintenance - Buildings and Improvements	32,834	17,036	46,000	46,000
1402 Minor Alterations and Improvements	3,268	224	10,000	10,000
1800 Office Expense	547,795	610,884	661,700	661,700
1803 Postage	1,471	40	1,500	1,500
1806 Printing Costs - Outside Vendors	182,474	276,899	233,000	233,000
1809 Minor Office Equipment to be Controlled	0	0	5,000	5,000
1900 Professional and Specialized Services	33,157	22,264	47,222	47,222
1908 Temporary Help	0	6,143	50,000	50,000
1911 CWCAP Charges	121,579	85,139	117,364	117,364
1912 Investment Administrative Fees	152	862	1,000	1,000
1920 Non-Claimable Administrative Expense	3,185	2,629	4,000	4,000
1940 Enterprise IT Services	318,451	316,832	389,444	389,444
2100 Rents and Leases - Equipment	397,743	437,238	719,216	719,216
2140 Software Leases & Licenses	16,781	16,898	15,000	15,000
2141 IT Hardware Leases	0	0	10,000	10,000
2300 Small Tools and Instruments	343	137	300	300
2400 Special Departmental Expense	512	0	500	500
2600 Transportation and Travel - General	170	194	0	0
2601 Private Auto Mileage	0	0	400	400
2602 Garage Expense	9,066	10,562	7,436	7,436
2800 Utilities	371	0	0	0

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2801 Utilities - Purchased Electricity	40,929	37,927	50,000	50,000
2802 Utilities - Purchased Gas	2,087	1,623	2,000	2,000
2803 Utilities - Purchased Water	2,575	2,346	3,000	3,000
Total Services & Supplies	1,853,905	1,978,143	2,533,955	2,533,955
Capital Assets				
Equipment				
4000 Equipment	0	0	100,000	100,000
Total Equipment	0	0	100,000	100,000
Total Capital Assets	0	0	100,000	100,000
Miscellaneous				
5300 Depreciation	83,303	71,288	74,000	74,000
Total Miscellaneous	83,303	71,288	74,000	74,000
TOTAL OPERATING EXPENSES	3,623,291	3,587,583	4,426,915	4,426,915
OPERATING INCOME (LOSS) - Note 1	(498,210)	136,678	(417,436)	(417,436)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	4,595	4,106	10,000	10,000
Total Revenue from Use of Money and Property	4,595	4,106	10,000	10,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	163,319	243,739	300,000	300,000
7662 Other Sales - Non-Taxable - Resale	0	170	0	0
7670 Miscellaneous Revenue	21,423	18,362	20,000	20,000
7680 Six-Month Expired (Outlawed) Checks	2,967	0	0	0
Total Miscellaneous Revenues	187,709	262,271	320,000	320,000
TOTAL NON-OPERATING REVENUES	192,304	266,377	330,000	330,000

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3310 Capital Accretion on Bonds	(1,614)	0	0	0
Total Other Charges	(1,614)	0	0	0
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	3,250	0	0	0
Total Miscellaneous	3,250	0	0	0
TOTAL NON-OPERATING EXPENSES	1,636	0	0	0
NON-OPERATING INCOME (LOSS)	190,668	266,377	330,000	330,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(307,542)	403,055	(87,436)	(87,436)
4802 Transfers Out - to Funds 2AA-299	0	0	(12,564)	(12,564)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(716)	(9,431)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	0	255,696	255,696
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	86,553	71,288	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	0	0	100,000	100,000
CHANGE IN NET ASSETS	(221,705)	464,911	255,696	255,696
Net Assets - Beginning Balance	(253,334)	(475,039)	(255,696)	(255,696)
Net Assets - Ending Balance	(475,039)	(10,127)	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	0	100,000	100,000
Total Equipment	0	0	100,000	100,000
TOTAL CAPITAL ASSET ACQUISITIONS	0	0	100,000	100,000

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
Note 1 - Operating Loss is overstated in the 2013-14 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 2013-14 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)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	2,543,177	3,084,758	3,148,567	3,148,567
Total Miscellaneous Revenues	2,543,177	3,084,758	3,148,567	3,148,567
TOTAL OPERATING REVENUES	2,543,177	3,084,758	3,148,567	3,148,567
OPERATING EXPENSES				
Services & Supplies				
1809 Minor Office Equipment to be Controlled	0	0	5,900	5,900
1900 Professional and Specialized Services	122,189	134,960	414,273	414,273
1911 CWCAP Charges	40,054	69,712	42,873	42,873
1912 Investment Administrative Fees	500	3,319	3,634	3,634
2400 Special Departmental Expense	1,711,908	1,848,395	2,103,100	2,103,100
Total Services & Supplies	1,874,651	2,056,386	2,569,780	2,569,780
Other Charges				
3510 Other Charges - Operating	400,711	531,601	7,319,694	7,319,694
3520 Insurance Claims	2,899,770	2,391,601	0	0
3530 Insurance Premiums	356,218	399,650	0	0
Total Other Charges	3,656,699	3,322,852	7,319,694	7,319,694
TOTAL OPERATING EXPENSES	5,531,350	5,379,238	9,889,474	9,889,474
OPERATING INCOME (LOSS)	(2,988,173)	(2,294,480)	(6,740,907)	(6,740,907)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	21,605	16,142	14,448	14,448
Total Revenue from Use of Money and Property	21,605	16,142	14,448	14,448
Miscellaneous Revenues				
7670 Miscellaneous Revenue	665,786	540,526	523,000	523,000
Total Miscellaneous Revenues	665,786	540,526	523,000	523,000
TOTAL NON-OPERATING REVENUES	687,391	556,668	537,448	537,448

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

OPERATING DETAIL (1)	2011-12 Actual (2)	2012-13 Actual (3)	2013-14 Recommended (4)	2013-14 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	965,624	1,119,213	1,274,582	1,274,582
Total Miscellaneous Revenues	965,624	1,119,213	1,274,582	1,274,582
TOTAL OPERATING REVENUES	965,624	1,119,213	1,274,582	1,274,582
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	1,290,490	1,207,685	1,426,708	1,426,708
Total Other Charges	1,290,490	1,207,685	1,426,708	1,426,708
TOTAL OPERATING EXPENSES	1,290,490	1,207,685	1,426,708	1,426,708
OPERATING INCOME (LOSS)	(324,865)	(88,472)	(152,126)	(152,126)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,256	180	0	0
Total Revenue from Use of Money and Property	3,256	180	0	0
TOTAL NON-OPERATING REVENUES	3,256	180	0	0
NON-OPERATING INCOME (LOSS)	3,256	180	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(321,610)	(88,292)	(152,126)	(152,126)
CHANGE IN NET ASSETS	(321,610)	(88,292)	(152,126)	(152,126)
Net Assets - Beginning Balance	561,072	239,462	152,126	152,126
Net Assets - Ending Balance	239,462	151,170	0	0