

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	2,871,329	3,722,202	3,631,314	3,631,314
Total Revenue from Use of Money and Property	2,871,329	3,722,202	3,631,314	3,631,314
Charges For Services				
7330 Communication Services	11,439	5,063	0	0
7590 Other Charges for Services	47,303,094	38,941,164	37,756,720	37,756,720
Total Charges For Services	47,314,533	38,946,226	37,756,720	37,756,720
TOTAL OPERATING REVENUES	50,185,862	42,668,429	41,388,034	41,388,034
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	107,828	77,369	0	0
0101 Regular Salaries	4,541,485	4,139,876	5,092,732	5,092,732
0102 Extra Help	47,492	0	0	0
0103 Overtime	62,754	70,950	1,474	1,474
0104 Annual Leave Payoffs	119,752	53,729	10,000	10,000
0105 Vacation Payoff	4,668	4,668	0	0
0111 Other Pay	890	835	1,614	1,614
0200 Retirement	1,125,057	1,023,726	1,346,221	1,346,221
0202 Early Retirement	3,941	0	0	0
0204 County Paid Executive Deferred Compensation Plan	6,825	7,060	7,546	7,546
0301 Unemployment Insurance	2,861	9,542	30,325	30,325
0305 Salary Continuance Insurance	6,527	6,562	8,832	8,832
0306 Health Insurance	376,887	320,947	448,428	448,428
0308 Dental Insurance	8,811	9,064	15,600	15,600
0309 Life Insurance	3,460	3,118	4,404	4,404
0310 Accidental Death and Dismemberment Insurance	579	474	636	636
0319 Other Insurance	22,381	18,283	19,968	19,968
0352 Workers Compensation - General	49,128	48,822	48,870	48,870

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0401 Medicare	63,281	56,511	68,578	68,578
0402 Executive Car Allowance	0	9,180	9,180	9,180
0403 Optional Benefit Program	0	68,958	92,100	92,100
Total Salaries & Benefits	6,554,607	5,929,677	7,206,508	7,206,508
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	3,094,731	526,997	1,404,697	1,404,697
0702 Telephone and Telegraph - Other	3,691,479	5,706,026	5,165,000	5,165,000
0900 Food	170	149	319	319
1000 Household Expense	122,515	78,995	112,000	112,000
1001 Household Expense - Trash	26,075	24,011	24,000	24,000
1100 Insurance	50,125	56,634	42,554	42,554
1300 Maintenance - Equipment and Software	1,083,542	1,655,895	1,010,530	1,010,530
1400 Maintenance - Buildings and Improvements	393,631	289,571	300,000	300,000
1402 Minor Alterations and Improvements	377,510	155,016	126,500	126,500
1600 Memberships	2,251	1,095	5,075	5,075
1800 Office Expense	212,756	126,411	380,034	380,034
1801 Duplicating Services (CEO/Reprographics)	7,898	12,976	5,000	5,000
1802 Periodicals and Journals	58	200	1,395	1,395
1803 Postage	650	895	1,000	1,000
1806 Printing Costs - Outside Vendors	125,427	27,122	2,000	2,000
1809 Minor Office Equipment to be Controlled	205,619	20,855	0	0
1900 Professional and Specialized Services	27,843,899	21,791,984	21,808,019	22,673,389
1901 Data Processing Services	15,560,006	13,333,287	12,653,677	12,653,677
1908 Temporary Help	0	92,978	0	0
1911 CWCAP Charges	1,076,160	1,191,626	1,245,177	1,245,177
2000 Publications and Legal Notices	0	63	0	0
2100 Rents and Leases - Equipment	3,273,998	2,236,036	2,812,628	2,812,628
2200 Rents and Leases - Buildings and Improvements	855,436	696,404	772,678	772,678

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2300 Small Tools and Instruments	2,402	1,586	2,500	2,500
2400 Special Departmental Expense	9,141	4,266	500	500
2405 Optional Benefit Plan	85,318	0	0	0
2600 Transportation and Travel - General	16,037	14,325	3,500	3,500
2601 Private Auto Mileage	6,070	2,564	1,000	1,000
2602 Garage Expense	6,740	12,185	0	0
2603 Executive Car Allowance	8,242	0	0	0
2700 Transportation and Travel - Meetings/Conferences	9,654	4,377	1,000	1,000
2800 Utilities	17,135	6,993	16,500	16,500
2801 Utilities - Purchased Electricity	1,168,528	1,298,747	1,400,000	1,400,000
2802 Utilities - Purchased Gas	95	7	100	100
2803 Utilities - Purchased Water	46,511	42,684	40,000	40,000
2890 Intra-Agency Services & Supplies Billing Offsets	(16,050,367)	(13,703,155)	(13,074,452)	(13,074,452)
Total Services & Supplies	43,329,443	35,709,802	36,262,931	37,128,301
Capital Assets				
4000 Equipment	0	0	638,517	3,234,630
Total Capital Assets	0	0	638,517	3,234,630
Intrafund Transfers				
5100 Intrafund Transfers	(853)	0	0	0
Total Intrafund Transfers	(853)	0	0	0
Miscellaneous				
5300 Depreciation	2,254,358	2,201,691	1,072,659	1,072,659
Total Miscellaneous	2,254,358	2,201,691	1,072,659	1,072,659
TOTAL OPERATING EXPENSES	52,137,555	43,841,170	45,180,615	48,642,098
OPERATING INCOME (LOSS) - Note 1	(1,951,693)	(1,172,741)	(3,792,581)	(7,254,064)

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	251,621	132,857	144,311	144,311
Total Revenue from Use of Money and Property	251,621	132,857	144,311	144,311
Intergovernmental Revenues				
6970 State - Other	76,970	(8,925)	0	0
Total Intergovernmental Revenues	76,970	(8,925)	0	0
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	90	4,234	0	0
7670 Miscellaneous Revenue	604,803	49,406	440,000	440,000
7680 Six-Month Expired (Outlawed) Checks	0	8	0	0
Total Miscellaneous Revenues	604,893	53,647	440,000	440,000
TOTAL NON-OPERATING REVENUES	933,484	177,580	584,311	584,311
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	11,826	12,944	10,000	10,000
Total Services & Supplies	11,826	12,944	10,000	10,000
Other Charges				
3351 Lease Purchase Interest Payment	(787,983)	0	0	0
Total Other Charges	(787,983)	0	0	0
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(420)	18,396	0	0
Total Miscellaneous	(420)	18,396	0	0
TOTAL NON-OPERATING EXPENSES	(776,577)	31,341	10,000	10,000
NON-OPERATING INCOME (LOSS)	1,710,061	146,239	574,311	574,311
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(241,632)	(1,026,502)	(3,218,270)	(6,679,753)
7810 Transfers In - from Fund 100	0	0	0	3,461,483

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
Changes to Reserves - Encumbrance - (Inc)/Dec.	331,273	(155,623)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(1,532,444)	991,695	991,695
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	581,075	1,850,842	0	0
CHANGE IN NET ASSETS	670,717	(863,727)	(2,226,575)	(2,226,575)
Net Assets - Beginning Balance	4,897,729	5,568,445	2,226,575	2,226,575
Net Assets - Ending Balance	5,568,445	4,704,718	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment				
Replacement - Note 3	287,257	378,133	638,517	(226,853)
Additional & Excess Replacement Cost over Depreciation - Note 4	0	0	0	3,461,483
Total 4000 Equipment	287,257	378,133	638,517	3,234,630
4200 Buildings and Improvements				
P632 Replace Data Center UPS	(3,566)	28,354	0	0
Total 4200 Buildings and Improvements	(3,566)	28,354	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	283,691	406,487	638,517	3,234,630
Note 1 - Operating Loss is overstated in the 2010-11 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 2010-11 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.				
Note 4 - Additional equipment and excess replacement cost over depreciation are financed by contributions from the County General Fund.				

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	111,319,034	114,975,441	125,275,000	125,275,000
Total Miscellaneous Revenues	111,319,034	114,975,441	125,275,000	125,275,000
TOTAL OPERATING REVENUES	111,319,034	114,975,441	125,275,000	125,275,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	111,637,831	115,416,002	129,246,711	129,246,711
Total Other Charges	111,637,831	115,416,002	129,246,711	129,246,711
TOTAL OPERATING EXPENSES	111,637,831	115,416,002	129,246,711	129,246,711
OPERATING INCOME (LOSS)	(318,796)	(440,561)	(3,971,711)	(3,971,711)
NON-OPERATING REVENUES				
Intergovernmental Revenues				
7040 Federal - Health Administration	307,661	342,781	225,000	225,000
Total Intergovernmental Revenues	307,661	342,781	225,000	225,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	122,229	105,947	0	0
Total Miscellaneous Revenues	122,229	105,947	0	0
TOTAL NON-OPERATING REVENUES	429,889	448,729	225,000	225,000
NON-OPERATING INCOME (LOSS)	429,889	448,729	225,000	225,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	111,093	8,168	(3,746,711)	(3,746,711)
CHANGE IN NET ASSETS				
Net Assets - Beginning Balance	3,692,715	3,803,808	3,746,711	3,746,711
Net Assets - Ending Balance	3,803,808	3,811,976	0	0

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	818,665	2,683,560	7,454,887	7,454,887
Total Miscellaneous Revenues	818,665	2,683,560	7,454,887	7,454,887
TOTAL OPERATING REVENUES	818,665	2,683,560	7,454,887	7,454,887
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	57,117	62,615	81,347	81,347
1911 CWCAP Charges	25,601	6,429	29,990	29,990
Total Services & Supplies	82,718	69,044	111,337	111,337
Other Charges				
3510 Other Charges - Operating	3,186,771	6,238,879	10,059,149	10,059,149
Total Other Charges	3,186,771	6,238,879	10,059,149	10,059,149
TOTAL OPERATING EXPENSES	3,269,488	6,307,923	10,170,486	10,170,486
OPERATING INCOME (LOSS)	(2,450,823)	(3,624,363)	(2,715,599)	(2,715,599)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	207,422	80,346	74,171	74,171
Total Revenue from Use of Money and Property	207,422	80,346	74,171	74,171
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,482	4,646	0	0
Total Miscellaneous Revenues	5,482	4,646	0	0
TOTAL NON-OPERATING REVENUES	212,904	84,992	74,171	74,171

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	9,927	7,635	6,181	6,181
Total Services & Supplies	9,927	7,635	6,181	6,181
TOTAL NON-OPERATING EXPENSES	9,927	7,635	6,181	6,181
NON-OPERATING INCOME (LOSS)	202,977	77,357	67,990	67,990
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,247,846)	(3,547,006)	(2,647,609)	(2,647,609)
Changes to Reserves - Encumbrance - (Inc)/Dec.	0	(2,431)	0	0
CHANGE IN NET ASSETS	(2,247,846)	(3,549,437)	(2,647,609)	(2,647,609)
Net Assets - Beginning Balance	9,247,421	6,999,575	2,647,609	2,647,609
Net Assets - Ending Balance	6,999,575	3,450,138	0	0

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	52,077,698	34,744,022	56,917,715	56,917,715
Total Miscellaneous Revenues	52,077,698	34,744,022	56,917,715	56,917,715
TOTAL OPERATING REVENUES	52,077,698	34,744,022	56,917,715	56,917,715
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1801 Duplicating Services (CEO/Reprographics)	0	404	0	0
1900 Professional and Specialized Services	2,607,157	2,857,215	3,161,797	3,161,797
1911 CWCAP Charges	128,700	90,524	134,425	134,425
2400 Special Departmental Expense	2,248,973	2,033,643	2,155,788	2,155,788
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,984,830	4,981,786	5,494,269	5,494,269
Other Charges				
3510 Other Charges - Operating	50,396,449	60,952,286	63,400,864	63,400,864
Total Other Charges	50,396,449	60,952,286	63,400,864	63,400,864
TOTAL OPERATING EXPENSES	55,381,278	65,934,072	68,895,133	68,895,133
OPERATING INCOME (LOSS)	(3,303,580)	(31,190,050)	(11,977,418)	(11,977,418)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	897,466	349,526	182,124	182,124
Total Revenue from Use of Money and Property	897,466	349,526	182,124	182,124
Intergovernmental Revenues				
7040 Federal - Health Administration	1,171,896	1,077,310	1,200,000	1,200,000
Total Intergovernmental Revenues	1,171,896	1,077,310	1,200,000	1,200,000

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,322,730	1,489,005	1,163,000	1,163,000
Total Miscellaneous Revenues	1,322,730	1,489,005	1,163,000	1,163,000
TOTAL NON-OPERATING REVENUES	3,392,091	2,915,842	2,545,124	2,545,124
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	43,314	32,655	15,177	15,177
Total Services & Supplies	43,314	32,655	15,177	15,177
TOTAL NON-OPERATING EXPENSES	43,314	32,655	15,177	15,177
NON-OPERATING INCOME (LOSS)	3,348,778	2,883,187	2,529,947	2,529,947
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	45,197	(28,306,863)	(9,447,471)	(9,447,471)
7810 Transfers In - from Fund 100	1,345,212	1,388,311	1,350,500	1,350,500
Changes to Reserves - Encumbrance - (Inc)/Dec.	(877)	(574)	0	0
CHANGE IN NET ASSETS	1,389,532	(26,919,126)	(8,096,971)	(8,096,971)
Net Assets - Beginning Balance	33,799,595	35,189,127	8,096,971	8,096,971
Net Assets - Ending Balance	35,189,127	8,270,002	0	0

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	66,418	92,872	100,000	100,000
Total Charges For Services	66,418	92,872	100,000	100,000
Miscellaneous Revenues				
7710 Insurance Premiums	19,974,196	19,980,328	24,996,325	24,996,325
Total Miscellaneous Revenues	19,974,196	19,980,328	24,996,325	24,996,325
TOTAL OPERATING REVENUES	20,040,614	20,073,200	25,096,325	25,096,325
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(9,932)	17,913	0	0
0101 Regular Salaries	690,940	747,483	807,195	807,195
0102 Extra Help	47,348	21,052	0	0
0103 Overtime	3,677	1,029	2,500	2,500
0104 Annual Leave Payoffs	57,011	(342)	0	0
0111 Other Pay	1,670	1,670	1,680	1,680
0200 Retirement	165,451	182,461	209,979	209,979
0301 Unemployment Insurance	477	1,730	4,823	4,823
0305 Salary Continuance Insurance	789	1,051	1,152	1,152
0306 Health Insurance	50,041	49,400	74,976	74,976
0308 Dental Insurance	1,030	1,251	1,800	1,800
0309 Life Insurance	396	424	504	504
0310 Accidental Death and Dismemberment Insurance	66	65	72	72
0319 Other Insurance	4,824	4,049	4,368	4,368
0352 Workers Compensation - General	3,440	2,928	3,675	3,675
0401 Medicare	11,652	11,151	11,717	11,717
0403 Optional Benefit Program	0	11,083	10,512	10,512
Total Salaries & Benefits	1,028,879	1,054,397	1,134,953	1,134,953

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	6,010	5,890	7,764	7,764
1100 Insurance	4,033	4,876	4,421	4,421
1300 Maintenance - Equipment and Software	0	225	0	0
1402 Minor Alterations and Improvements	178	0	0	0
1600 Memberships	175	970	1,000	1,000
1800 Office Expense	11,906	10,127	10,000	10,000
1801 Duplicating Services (CEO/Reprographics)	6,268	6,198	6,500	6,500
1803 Postage	19,593	1,603	1,500	1,500
1809 Minor Office Equipment to be Controlled	17,617	368	1,000	1,000
1900 Professional and Specialized Services	3,428,094	3,716,185	3,376,970	3,376,970
1901 Data Processing Services	0	0	500	500
1911 CWCAP Charges	126,652	175,697	181,000	181,000
2000 Publications and Legal Notices	370	0	0	0
2100 Rents and Leases - Equipment	1,957	2,268	2,300	2,300
2200 Rents and Leases - Buildings and Improvements	168,711	174,983	178,382	178,382
2400 Special Departmental Expense	1,450	1,688	2,500	2,500
2405 Optional Benefit Plan	10,500	0	0	0
2600 Transportation and Travel - General	6,684	6,399	7,200	7,200
2601 Private Auto Mileage	444	363	800	800
2602 Garage Expense	14,517	7,994	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	4,295	5,680	7,200	7,200
2890 Intra-Agency Services & Supplies Billing Offsets	(3,440)	(2,928)	(3,675)	(3,675)
Total Services & Supplies	3,826,012	4,118,587	3,795,362	3,795,362
Other Charges				
3520 Insurance Claims - Note 1	17,417,809	16,483,971	21,528,962	21,528,962
Total Other Charges	17,417,809	16,483,971	21,528,962	21,528,962
TOTAL OPERATING EXPENSES	22,272,700	21,656,955	26,459,277	26,459,277
OPERATING INCOME (LOSS)	(2,232,086)	(1,583,755)	(1,362,952)	(1,362,952)

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,926,028	900,614	900,000	900,000
Total Revenue from Use of Money and Property	1,926,028	900,614	900,000	900,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	141,172	251,669	250,000	250,000
Total Miscellaneous Revenues	141,172	251,669	250,000	250,000
TOTAL NON-OPERATING REVENUES	2,067,200	1,152,282	1,150,000	1,150,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	92,359	87,339	90,000	90,000
Total Services & Supplies	92,359	87,339	90,000	90,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(84)	0	0	0
Total Miscellaneous	(84)	0	0	0
TOTAL NON-OPERATING EXPENSES	92,276	87,339	90,000	90,000
NON-OPERATING INCOME (LOSS)	1,974,924	1,064,943	1,060,000	1,060,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(257,162)	(518,812)	(302,952)	(302,952)
7810 Transfers In - from Fund 100	353,614	277,206	300,000	300,000
Changes to Reserves - Encumbrance - (Inc)/Dec.	(9,483)	241,606	0	0
CHANGE IN NET ASSETS	86,969	(1)	(2,952)	(2,952)
Net Assets - Beginning Balance	(86,968)	1	2,952	2,952
Net Assets - Ending Balance	1	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)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	143,062	82,758	120,000	120,000
Total Charges For Services	143,062	82,758	120,000	120,000
Miscellaneous Revenues				
7710 Insurance Premiums	19,789,438	20,768,703	20,015,451	20,015,451
Total Miscellaneous Revenues	19,789,438	20,768,703	20,015,451	20,015,451
TOTAL OPERATING REVENUES	19,932,500	20,851,461	20,135,451	20,135,451
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	53,928	22,394	0	0
0101 Regular Salaries	945,285	955,511	976,015	976,015
0103 Overtime	2,827	3,270	3,854	3,854
0104 Annual Leave Payoffs	4,243	0	45,000	45,000
0200 Retirement	237,856	240,159	264,662	264,662
0301 Unemployment Insurance	568	2,176	5,835	5,835
0305 Salary Continuance Insurance	1,700	1,863	1,908	1,908
0306 Health Insurance	85,200	74,891	104,520	104,520
0308 Dental Insurance	2,907	3,261	4,200	4,200
0309 Life Insurance	1,131	1,105	1,176	1,176
0310 Accidental Death and Dismemberment Insurance	189	168	168	168
0319 Other Insurance	4,054	3,758	3,744	3,744
0352 Workers Compensation - General	3,156	3,038	3,178	3,178
0401 Medicare	9,277	9,443	9,547	9,547
0403 Optional Benefit Program	0	24,500	24,528	24,528
Total Salaries & Benefits	1,352,319	1,345,537	1,448,335	1,448,335
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	15,773	10,812	18,000	18,000
1100 Insurance	6,658,304	9,346,153	9,000,000	9,000,000

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1300 Maintenance - Equipment and Software	45	240	0	0
1402 Minor Alterations and Improvements	810	285	500	500
1600 Memberships	1,010	755	1,000	1,000
1800 Office Expense	18,433	17,726	17,100	17,100
1801 Duplicating Services (CEO/Reprographics)	1,269	795	1,000	1,000
1802 Periodicals and Journals	356	2,226	0	0
1803 Postage	2,306	1,603	1,500	1,500
1809 Minor Office Equipment to be Controlled	17,013	238	1,000	1,000
1900 Professional and Specialized Services	127,838	227,140	414,126	414,126
1901 Data Processing Services	10,266	15,059	16,000	16,000
1911 CWCAP Charges	247,288	305,686	315,000	315,000
2100 Rents and Leases - Equipment	9,738	9,348	12,300	12,300
2200 Rents and Leases - Buildings and Improvements	102,250	105,113	107,973	107,973
2400 Special Departmental Expense	74	1,396	2,000	2,000
2405 Optional Benefit Plan	24,208	0	0	0
2600 Transportation and Travel - General	72	42	100	100
2601 Private Auto Mileage	66	97	250	250
2700 Transportation and Travel - Meetings/Conferences	478	521	4,500	4,500
2890 Intra-Agency Services & Supplies Billing Offsets	(4,549)	(4,644)	(4,460)	(4,460)
Total Services & Supplies	7,233,046	10,040,593	9,907,889	9,907,889
Other Charges				
3500 Judgments and Damages - Note 1	11,004,248	21,545,750	16,851,539	16,851,539
Total Other Charges	11,004,248	21,545,750	16,851,539	16,851,539
TOTAL OPERATING EXPENSES	19,589,613	32,931,880	28,207,763	28,207,763
OPERATING INCOME (LOSS)	342,887	(12,080,419)	(8,072,312)	(8,072,312)

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	614,551	334,438	300,000	300,000
Total Revenue from Use of Money and Property	614,551	334,438	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,451,151	1,141,899	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	4,117	160	0	0
7690 Returned Check Charges	50	25	0	0
Total Miscellaneous Revenues	2,455,318	1,142,084	250,000	250,000
TOTAL NON-OPERATING REVENUES	3,069,870	1,476,523	550,000	550,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	29,067	31,757	30,000	30,000
Total Services & Supplies	29,067	31,757	30,000	30,000
Services & Supplies Reimbursement				
2900 Services & Supplies Reimbursement	0	(6,445)	(3,000)	(3,000)
Total Services & Supplies Reimbursement	0	(6,445)	(3,000)	(3,000)
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(84)	0	0	0
Total Miscellaneous	(84)	0	0	0
TOTAL NON-OPERATING EXPENSES	28,983	25,312	27,000	27,000
NON-OPERATING INCOME (LOSS)	3,040,886	1,451,211	523,000	523,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,383,773	(10,629,208)	(7,549,312)	(7,549,312)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,584)	(103,426)	0	0

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	3,382,189	(10,732,635)	(7,549,312)	(7,549,312)
Net Assets - Beginning Balance	8,974,431	12,356,620	7,549,312	7,549,312
Net Assets - Ending Balance	12,356,620	1,623,985	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: 295 Retiree Medical

Internal Service Fund

SERVICE ACTIVITY: Insurance Coverage

[illegible]

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	20,272,208	20,106,829	20,265,270	20,265,270
Total Charges For Services	20,272,208	20,106,829	20,265,270	20,265,270
TOTAL OPERATING REVENUES	20,272,208	20,106,829	20,265,270	20,265,270
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	168,643	598	0	0
0101 Regular Salaries	4,686,614	4,409,828	4,779,753	4,779,753
0102 Extra Help	11,330	0	0	0
0103 Overtime	145,562	122,023	174,329	174,329
0104 Annual Leave Payoffs	58,995	84,931	67,150	67,150
0105 Vacation Payoff	817	817	7,317	7,317
0106 Sick Leave Payoff	1,634	2,042	6,000	6,000
0110 Performance Incentive Pay	1,498	24	0	0
0111 Other Pay	34,421	42,980	35,109	35,109
0200 Retirement	1,055,755	986,937	1,144,037	1,144,037
0301 Unemployment Insurance	2,939	10,389	28,457	28,457
0305 Salary Continuance Insurance	1,124	1,084	1,160	1,160
0306 Health Insurance	601,058	564,040	679,344	679,344
0308 Dental Insurance	1,809	1,776	2,400	2,400
0309 Life Insurance	706	602	672	672
0310 Accidental Death and Dismemberment Insurance	119	92	96	96
0319 Other Insurance	59,623	61,001	66,768	66,768
0352 Workers Compensation - General	179,928	170,202	250,000	250,000
0401 Medicare	59,885	57,553	61,781	61,781
0403 Optional Benefit Program	0	14,000	14,016	14,016
Total Salaries & Benefits	7,072,459	6,530,918	7,318,389	7,318,389

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	29,963	25,572	37,439	37,439
0700 Communications	21	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	46,401	48,743	48,177	48,177
0900 Food	0	0	20	20
1000 Household Expense	101,615	107,399	112,314	112,314
1001 Household Expense - Trash	19,868	17,037	20,554	20,554
1100 Insurance	258,918	309,178	309,179	309,179
1300 Maintenance - Equipment and Software	2,356,361	2,520,328	2,564,668	2,564,668
1301 Maintenance - Inventory Parts	694,767	425,714	705,352	705,352
1302 Parts Not Direct Billed To Customer	197,456	237,551	226,843	226,843
1400 Maintenance - Buildings and Improvements	243,903	168,850	194,860	194,860
1402 Minor Alterations and Improvements	66,286	18,769	43,846	43,846
1500 Medical, Dental and Laboratory Supplies	0	0	50	50
1600 Memberships	1,877	0	2,000	2,000
1700 Miscellaneous Expense	5,603	(67,956)	47,000	47,000
1800 Office Expense	20,862	16,896	23,042	23,042
1801 Duplicating Services (CEO/Reprographics)	2,491	2,551	5,346	5,346
1802 Periodicals and Journals	7	40	500	500
1803 Postage	1,330	1,570	1,473	1,473
1806 Printing Costs - Outside Vendors	299	467	295	295
1809 Minor Office Equipment to be Controlled	28,526	9,689	11,900	11,900
1900 Professional and Specialized Services	1,258,488	1,248,193	1,484,513	1,484,513
1902 Photographic Microfilm Expense	0	0	400	400
1911 CWCAP Charges	783,552	643,329	651,569	651,569
2000 Publications and Legal Notices	864	0	850	850
2100 Rents and Leases - Equipment	116,988	70,993	90,417	90,417
2300 Small Tools and Instruments	46,654	28,201	29,597	29,597
2400 Special Departmental Expense	3,663,550	4,205,844	4,004,385	4,004,385

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2405 Optional Benefit Plan	14,000	0	0	0
2600 Transportation and Travel - General	2,178	4,660	29,633	29,633
2601 Private Auto Mileage	1,172	487	1,157	1,157
2602 Garage Expense	442,809	432,297	351,505	351,505
2700 Transportation and Travel - Meetings/Conferences	15,254	1,001	1,500	1,500
2801 Utilities - Purchased Electricity	137,865	165,749	155,545	155,545
2802 Utilities - Purchased Gas	17,286	27,567	18,633	18,633
2803 Utilities - Purchased Water	27,851	45,202	35,148	35,148
2890 Intra-Agency Services & Supplies Billing Offsets	(413,497)	(430,434)	(351,505)	(351,505)
Total Services & Supplies	10,191,567	10,285,485	10,858,205	10,858,205
Other Charges				
3500 Judgments and Damages	0	256	0	0
Total Other Charges	0	256	0	0
Capital Assets				
4000 Equipment	0	0	2,912,990	2,912,990
Total Capital Assets	0	0	2,912,990	2,912,990
Structures & Improvements				
4200 Buildings and Improvements	0	0	200,000	200,000
Total Structures & Improvements	0	0	200,000	200,000
Intrafund Transfers				
5100 Intrafund Transfers	(178)	0	0	0
Total Intrafund Transfers	(178)	0	0	0
Miscellaneous				
5300 Depreciation	3,633,810	3,606,468	2,522,810	2,522,810
Total Miscellaneous	3,633,810	3,606,468	2,522,810	2,522,810
TOTAL OPERATING EXPENSES	20,897,657	20,423,127	23,812,394	23,812,394
OPERATING INCOME (LOSS) - Note 1	(625,449)	(316,297)	(3,547,124)	(3,547,124)

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	232,210	131,998	200,000	200,000
Total Revenue from Use of Money and Property	232,210	131,998	200,000	200,000
Intergovernmental Revenues				
6920 State - Construction	0	0	800,000	800,000
Total Intergovernmental Revenues	0	0	800,000	800,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	339,409	149,200	270,200	270,200
7680 Six-Month Expired (Outlawed) Checks	(371)	0	0	0
Total Miscellaneous Revenues	339,038	149,200	270,200	270,200
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	60,000	60,000
Total Other Financing Sources	0	0	60,000	60,000
TOTAL NON-OPERATING REVENUES	571,248	281,198	1,330,200	1,330,200
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	11,236	12,922	12,265	12,265
Total Services & Supplies	11,236	12,922	12,265	12,265
Other Charges				
3700 Taxes and Assessments	6,665	7,328	7,345	7,345
Total Other Charges	6,665	7,328	7,345	7,345
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(70,881)	(128,708)	34,523	34,523
Total Miscellaneous	(70,881)	(128,708)	34,523	34,523
TOTAL NON-OPERATING EXPENSES	(52,981)	(108,458)	54,133	54,133
NON-OPERATING INCOME (LOSS)	624,229	389,656	1,276,067	1,276,067

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,221)	73,359	(2,271,057)	(2,271,057)
7805 Capital Contributions	3,096,688	0	0	0
7810 Transfers In - from Fund 100	329,908	7,546	969,284	969,284
7811 Transfers In - from Funds 101-199	0	0	14,901	14,901
4800 Transfers Out - to Fund 100	0	(108,386)	0	0
4802 Transfers Out - to Funds 2AA-299	0	(50,000)	0	0
4804 Transfers Out - to Funds 400-499	0	(1,601,106)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	743,194	760,791	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	396,191	(3,096,688)	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(2,809,141)	1,348,651	(1,400,000)	(1,400,000)
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	5,603	(68,848)	0	0
Changes to Designations - Equipment Replacement - (Inc)/Dec.	48,000	212,005	(300,000)	(300,000)
Changes to Designations - Fuel System Replacement - (Inc)/Dec.	(77,018)	(114,425)	(79,500)	(79,500)
CHANGE IN NET ASSETS	1,732,205	(2,637,101)	(3,066,372)	(3,066,372)
Net Assets - Beginning Balance	5,138,853	6,871,058	3,066,372	3,066,372
Net Assets - Ending Balance	6,871,058	4,233,957	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment				
Replacement - Note 2	(329,908)	(7,546)	1,943,706	1,943,706
Additional & Excess Replacement Cost over Depreciation - Note 3	329,908	7,546	969,284	969,284
Total 4000 Equipment	0	0	2,912,990	2,912,990
4200 Buildings and Improvements				
P726 Fuel Focus System	3,523	0	0	0
P727 Phase II Vapor Recover Upgrade	441,832	2,433	0	0
P728 Katella Yard Relocation	0	0	200,000	200,000
Total 4200 Buildings and Improvements	445,355	2,433	200,000	200,000
TOTAL CAPITAL ASSET ACQUISITIONS	445,355	2,433	3,112,990	3,112,990

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
Note 1 - Operating Loss is overstated in the 2010-11 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)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	3,504,491	3,455,382	4,102,086	4,102,086
Total Charges For Services	3,504,491	3,455,382	4,102,086	4,102,086
TOTAL OPERATING REVENUES	3,504,491	3,455,382	4,102,086	4,102,086
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	34,224	20,519	0	0
0101 Regular Salaries	1,237,241	1,245,510	1,206,650	1,206,650
0103 Overtime	15,958	10,119	16,881	16,881
0104 Annual Leave Payoffs	6,561	1,928	4,700	4,700
0110 Performance Incentive Pay	8	0	0	0
0111 Other Pay	9,647	9,054	9,306	9,306
0200 Retirement	278,041	277,695	288,712	288,712
0301 Unemployment Insurance	756	2,830	7,234	7,234
0305 Salary Continuance Insurance	281	292	298	298
0306 Health Insurance	157,070	140,552	164,208	164,208
0308 Dental Insurance	452	466	600	600
0309 Life Insurance	177	158	168	168
0310 Accidental Death and Dismemberment Insurance	30	24	24	24
0319 Other Insurance	17,405	18,979	18,432	18,432
0352 Workers Compensation - General	26,550	30,610	41,015	41,015
0401 Medicare	17,921	17,853	17,488	17,488
0403 Optional Benefit Program	0	3,500	3,504	3,504
Total Salaries & Benefits	1,802,322	1,780,090	1,779,220	1,779,220
Services & Supplies				
0600 Clothing and Personal Supplies	4,182	4,869	5,170	5,170
0700 Communications	0	32	0	0
0701 Telephone/Telegraph - Interfund Transfer	9,439	8,654	9,870	9,870

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2010-11

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

OPERATING DETAIL	2008-09 Actual	2009-10 Actual	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1000 Household Expense	16,556	14,607	14,678	14,678
1001 Household Expense - Trash	4,384	4,190	0	0
1100 Insurance	11,190	11,860	13,785	13,785
1300 Maintenance - Equipment and Software	76,017	123,452	144,024	144,024
1400 Maintenance - Buildings and Improvements	37,188	35,695	55,500	55,500
1402 Minor Alterations and Improvements	49,156	9,164	0	0
1500 Medical, Dental and Laboratory Supplies	64	0	0	0
1800 Office Expense	780,004	868,385	798,500	798,500
1801 Duplicating Services (CEO/Reprographics)	673	0	0	0
1803 Postage	139	114	50	50
1806 Printing Costs - Outside Vendors	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	2,072	0	1,000	1,000
1900 Professional and Specialized Services	178,983	178,107	316,798	316,798
1901 Data Processing Services	6,482	103,406	88,400	88,400
1911 CWCAP Charges	172,878	126,729	135,000	135,000
2100 Rents and Leases - Equipment	614,014	442,707	809,216	809,216
2300 Small Tools and Instruments	0	449	300	300
2400 Special Departmental Expense	0	22	500	500
2405 Optional Benefit Plan	3,500	0	0	0
2600 Transportation and Travel - General	70	174	0	0
2601 Private Auto Mileage	0	0	400	400
2602 Garage Expense	12,331	14,425	17,000	17,000
2800 Utilities	0	7	70,000	70,000
2801 Utilities - Purchased Electricity	55,659	50,395	0	0
2802 Utilities - Purchased Gas	5,894	1,941	0	0
2803 Utilities - Purchased Water	2,169	2,455	0	0
Total Services & Supplies	2,043,043	2,001,838	2,500,191	2,500,191

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets				
4000 Equipment	0	0	27,000	27,000
Total Capital Assets	0	0	27,000	27,000
Miscellaneous				
5300 Depreciation	111,278	123,758	143,175	143,175
Total Miscellaneous	111,278	123,758	143,175	143,175
TOTAL OPERATING EXPENSES	3,956,643	3,905,686	4,449,586	4,449,586
OPERATING INCOME (LOSS) - Note 1	(452,153)	(450,303)	(347,500)	(347,500)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	28,750	12,972	25,000	25,000
Total Revenue from Use of Money and Property	28,750	12,972	25,000	25,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	454,629	274,707	280,000	280,000
7662 Other Sales - Non-Taxable - Resale	208	0	0	0
7670 Miscellaneous Revenue	21,817	17,852	20,000	20,000
7680 Six-Month Expired (Outlawed) Checks	(65)	0	0	0
Total Miscellaneous Revenues	476,589	292,559	300,000	300,000
TOTAL NON-OPERATING REVENUES	505,340	305,532	325,000	325,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	1,411	1,284	1,500	1,500
Total Services & Supplies	1,411	1,284	1,500	1,500
Other Charges				
3700 Taxes and Assessments	3,839	0	4,000	4,000
Total Other Charges	3,839	0	4,000	4,000

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES, Continued				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	25,344	0	0	0
Total Miscellaneous	25,344	0	0	0
TOTAL NON-OPERATING EXPENSES	30,594	1,284	5,500	5,500
NON-OPERATING INCOME (LOSS)	474,745	304,247	319,500	319,500
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	22,593	(146,056)	(28,000)	(28,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	24,886	(13,439)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(774,605)	(20,026)	(20,026)
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	136,622	17,578	0	0
Changes to Designations - Equipment Replacement - (Inc)/Dec.	(165,000)	0	0	0
CHANGE IN NET ASSETS	19,101	(916,522)	(48,026)	(48,026)
Net Assets - Beginning Balance	755,505	774,606	48,026	48,026
Net Assets - Ending Balance	774,606	(141,916)	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment	0	0	27,000	27,000
Total 4000 Equipment	0	0	27,000	27,000
TOTAL CAPITAL ASSET ACQUISITIONS	0	0	27,000	27,000
Note 1 - Operating Loss is overstated in the 2010-11 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 2010-11 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)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	1,742,876	1,698,873	2,043,382	2,043,382
Total Miscellaneous Revenues	1,742,876	1,698,873	2,043,382	2,043,382
TOTAL OPERATING REVENUES	1,742,876	1,698,873	2,043,382	2,043,382
OPERATING EXPENSES				
Services & Supplies				
1809 Minor Office Equipment to be Controlled	0	0	5,900	5,900
1900 Professional and Specialized Services	131,140	126,005	406,463	406,463
1911 CWCAP Charges	54,586	36,418	56,077	56,077
Total Services & Supplies	185,726	162,423	468,440	468,440
Other Charges				
3510 Other Charges - Operating	2,963,806	2,992,833	7,156,076	7,156,076
3530 Insurance Premiums	469,187	456,033	0	0
Total Other Charges	3,432,994	3,448,866	7,156,076	7,156,076
TOTAL OPERATING EXPENSES	3,618,720	3,611,289	7,624,516	7,624,516
OPERATING INCOME (LOSS)	(1,875,844)	(1,912,416)	(5,581,134)	(5,581,134)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	161,682	68,029	37,440	37,440
Total Revenue from Use of Money and Property	161,682	68,029	37,440	37,440
Miscellaneous Revenues				
7670 Miscellaneous Revenue	639,009	608,007	601,353	601,353
Total Miscellaneous Revenues	639,009	608,007	601,353	601,353
TOTAL NON-OPERATING REVENUES	800,691	676,037	638,793	638,793

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	7,711	6,631	3,120	3,120
Total Services & Supplies	7,711	6,631	3,120	3,120
TOTAL NON-OPERATING EXPENSES	7,711	6,631	3,120	3,120
NON-OPERATING INCOME (LOSS)	792,980	669,405	635,673	635,673
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,082,863)	(1,243,011)	(4,945,461)	(4,945,461)
CHANGE IN NET ASSETS	(1,082,863)	(1,243,011)	(4,945,461)	(4,945,461)
Net Assets - Beginning Balance	7,780,984	6,698,121	4,945,461	4,945,461
Net Assets - Ending Balance	6,698,121	5,455,110	0	0

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

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	913,968	724,002	869,000	869,000
Total Miscellaneous Revenues	913,968	724,002	869,000	869,000
TOTAL OPERATING REVENUES	913,968	724,002	869,000	869,000
OPERATING EXPENSES				
Other Charges				
3520 Insurance Claims	507,747	0	0	0
3530 Insurance Premiums	916,179	1,355,446	1,910,321	1,910,321
Total Other Charges	1,423,926	1,355,446	1,910,321	1,910,321
TOTAL OPERATING EXPENSES	1,423,926	1,355,446	1,910,321	1,910,321
OPERATING INCOME (LOSS)	(509,958)	(631,445)	(1,041,321)	(1,041,321)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	43,267	23,865	8,714	8,714
Total Revenue from Use of Money and Property	43,267	23,865	8,714	8,714
TOTAL NON-OPERATING REVENUES	43,267	23,865	8,714	8,714
NON-OPERATING INCOME (LOSS)	43,267	23,865	8,714	8,714
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(466,691)	(607,579)	(1,032,607)	(1,032,607)
CHANGE IN NET ASSETS	(466,691)	(607,579)	(1,032,607)	(1,032,607)
Net Assets - Beginning Balance	2,113,938	1,647,247	1,032,607	1,032,607
Net Assets - Ending Balance	1,647,247	1,039,668	0	0