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FUND TITLE: 289 Information Technology

Internal Service Fund

	0000.40	0040.44	0044.40	2011-12
OPERATING DETAIL	2009-10 Actual	2010-11	2011-12 Recommended	Adopted by the Board of
OPERATING DETAIL	Actual	Actual	Recommended	
(1)	(2)	(3)	(4)	Supervisors (5)
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	3,722,202	3,147,207	3,154,554	3,154,554
Total Revenue from Use of Money and Property	3,722,202	3,147,207	3,154,554	3,154,554
Charges For Services				
7330 Communication Services	5,063	9,423	0	0
7590 Other Charges for Services	38,941,164	37,071,535	37,592,142	37,592,142
Total Charges For Services	38,946,226	37,080,958	37,592,142	37,592,142
TOTAL OPERATING REVENUES	42,668,429	40,228,165	40,746,696	40,746,696
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	77,369	123,373	0	0
0101 Regular Salaries	4,139,876	4,971,273	5,119,656	5,119,656
0102 Extra Help	0	7,990	0	0
0103 Overtime	70,950	35,441	0	0
0104 Annual Leave Payoffs	53,729	48,664	0	0
0105 Vacation Payoffs	4,668	2,450	0	0
0111 Other Pay	835	835	840	840
0200 Retirement	1,023,726	1,352,051	1,322,166	1,322,166
0204 County Paid Executive Deferred Compensation Plan	7,060	7,257	7,612	7,612
0206 Retiree Medical	0	0	133,122	133,122
0301 Unemployment Insurance	9,542	17,403	13,835	13,835
0305 Salary Continuance Insurance	6,562	8,613	8,900	8,900
0306 Health Insurance	320,947	463,999	530,808	530,808
0308 Dental Insurance	9,064	15,365	22,800	22,800
0309 Life Insurance	3,118	3,983	4,236	4,236
0310 Accidental Death and Dismemberment Insurance	474	606	612	612
0319 Other Insurance	18,283	19,207	19,344	19,344
0352 Workers Compensation - General	48,822	48,870	50,064	50,064

SCHEDULE 10 Page 2 of 6

FUND TITLE: 289 Information Technology

Internal Service Fund

	2009-10	2010-11	2011-12	2011-12 Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
OI ERATINO DETAIL	Actual	Actual	recommended	Supervisors
(1)	(2)	(3)	(4)	(5)
	,	. ,	. ,	. ,
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0401 Medicare	56,511	68,164	69,539	69,539
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	68,958	88,500	88,596	88,596
Total Salaries & Benefits	5,929,677	7,293,225	7,401,310	7,401,310
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	526,997	462,479	0	0
0702 Telephone/Telegraph - Other	5,706,026	5,160,888	0	0
0740 Enterprise Telephone Service Charges	0	0	443,000	443,000
0741 Telephone Service Charges from Vendors	0	0	6,017,654	6,017,654
0742 Cell Phones, Pagers, Blackberry Devices	0	0	60,613	60,613
0900 Food	149	546	500	500
1000 Household Expense	78,995	56,909	80,000	80,000
1001 Household Expense - Trash	24,011	21,266	25,500	25,500
1100 Insurance	56,634	42,554	61,746	61,746
1300 Maintenance Equipment - Non-IT Maintenance	1,655,895	1,492,240	47,565	47,565
1340 Software Maintenance & Support	0	0	592,834	592,834
1341 Hardware Maintenance & Support	0	0	742,420	742,420
1400 Maintenance - Buildings and Improvements	289,571	312,474	250,000	250,000
1402 Minor Alterations and Improvements	155,016	289,945	126,500	126,500
1600 Memberships	1,095	2,220	5,200	5,200
1800 Office Expense	126,411	93,667	161,406	161,406
1801 Duplicating Services (CEO/Reprographics)	12,976	8,777	8,000	8,000
1802 Periodicals and Journals	200	0	0	0
1803 Postage	895	2,730	500	500
1806 Printing Costs - Outside Vendors	27,122	355	2,000	2,000
1809 Minor Office Equipment to be Controlled	20,855	58,509	4,650	4,650
1840 IT Hardware Purchases (Purchases Under \$5,000)	0	0	274,166	274,166
1900 Professional and Specialized Services	21,791,984	20,748,978	324,265	324,265

SCHEDULE 10 Page 3 of 6

FUND TITLE: 289 Information Technology

Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
(1)	(2)	(3)	(+)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1901 Data Processing Services	13,333,287	13,106,054	12,653,677	12,653,677
1908 Temporary Help	92,978	3,135	0	0
1911 CWCAP Charges	1,191,626	1,020,632	1,015,000	1,015,000
1940 Enterprise IT Services	0	0	1,304,522	1,304,522
1941 IT Professional Services Contracts	0	0	18,486,693	18,486,693
2000 Publications and Legal Notices	63	0	0	0
2100 Rents and Leases - Equipment	2,236,036	1,995,690	300	300
2140 Software Leases & Licenses	0	0	2,879,169	2,879,169
2141 IT Hardware Leases	0	0	8,300	8,300
2200 Rents and Leases - Buildings and Improvements	696,404	320,495	343,700	343,700
2300 Small Tools and Instruments	1,586	2,422	2,500	2,500
2400 Special Departmental Expense	4,266	5,801	3,000	3,000
2600 Transportation and Travel - General	14,325	12,459	15,000	15,000
2601 Private Auto Mileage	2,564	3,445	2,000	2,000
2602 Garage Expense	12,185	13,520	5,000	5,000
2700 Transportation and Travel - Meetings/Conferences	4,377	7,220	35,500	35,500
2740 IT Training & Travel	0	0	10,100	10,100
2800 Utilities	6,993	0	16,500	16,500
2801 Utilities - Purchased Electricity	1,298,747	1,170,062	1,553,300	1,553,300
2802 Utilities - Purchased Gas	7	0	100	100
2803 Utilities - Purchased Water	42,684	31,858	40,000	40,000
2890 Intra-Agency Services & Supplies Billing Offsets	(13,703,155)	(13,457,278)	(13,028,677)	(13,028,677)
Total Services & Supplies	35,709,802	32,990,053	34,574,203	34,574,203
Other Charges				
3310 Capital Accretion on Bonds	0	6,861	0	0
Total Other Charges	0	6,861	0	0

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 4 of 6

FUND TITLE: 289 Information Technology

Internal Service Fund

				2011-12
	2009-10	2010-11	2011-12	Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
				Supervisors
(1)	(2)	(3)	(4)	(5)
ERATING EXPENSES, Continued				
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	4,750,000	4,750,000
Total Equipment	0	0	4,750,000	4,750,000
4200 Buildings and Improvements	0	0	297,000	297,000
Total Capital Assets	0	0	5,047,000	5,047,000
Miscellaneous				
5300 Depreciation	2,201,691	992,112	843,583	843,583
Total Miscellaneous	2,201,691	992,112	843,583	843,583
TAL OPERATING EXPENSES	43,841,170	41,282,251	47,866,096	47,866,096
ERATING INCOME (LOSS) - Note 1	(1,172,741)	(1,054,086)	(7,119,400)	(7,119,400)
N-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	132,857	91,067	132,000	132,000
Total Revenue from Use of Money and Property	132,857	91,067	132,000	132,000
Intergovernmental Revenues				
6970 State - Other	(8,925)	0	0	0
Total Intergovernmental Revenues	(8,925)	0	0	0
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	4,234	4,635	0	0
7670 Miscellaneous Revenue	49,406	473,158	353,900	353,900
7680 Six-Month Expired (Outlawed) Checks	8	1,500	0	0
Total Miscellaneous Revenues	53,647	479,294	353,900	353,900
TAL NON-OPERATING REVENUES	177,580	570,361	485,900	485,900

SCHEDULE 10 Page 5 of 6

FUND TITLE: 289 Information Technology

Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
(1)	(2)	(5)	(4)	(5)
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	12,944	13,249	13,500	13,500
Total Services & Supplies	12,944	13,249	13,500	13,500
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	18,396	16,536	0	0
Total Miscellaneous	18,396	16,536	0	0
TOTAL NON-OPERATING EXPENSES	31,341	29,786	13,500	13,500
NON-OPERATING INCOME (LOSS)	146,239	540,575	472,400	472,400
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(1,026,502)	(513,511)	(6,647,000)	(6,647,000)
7810 Transfers In - from Fund 100	0	3,461,483	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(155,623)	(13,399)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(1,532,444)	991,695	(1,025,091)	(1,025,091)
Changes to Reserves - Net Assets, Invested in Capital Assets,			, , , , , , , , , , , , , , , , , , , ,	
Net of Related Debt (Inc)/Dec.	1,850,842	740,828	0	0
CHANGE IN NET ASSETS	(863,727)	4,667,097	(7,672,091)	(7,672,091)
Net Assets - Beginning Balance	5,568,445	4,704,718	7,672,091	7,672,091
Net Assets - Ending Balance	4,704,718	9,371,816	0	0
CAPITAL ASSET ACQUISITIONS Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	4,750,000	4,750,000
Replacement - Note 3	378,133	170,139	0	0
Total Equipment	378,133	170,139	4,750,000	4,750,000

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 6 of 6

FUND TITLE: 289 Information Technology

Internal Service Fund

OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
CAPITAL ASSET ACQUISITIONS, Continued			.,	, ,
P631 Data Center Infrastruc Upgrade	0	0	150,000	150,000
P632 Replace Data Center UPS	28,354	0	0	C
P633 OC Data Center Suppression Project	0	6,192	0	C
P634 OCDC Chiller Replacement System	0	0	147,000	147,000
P637 OCDC Addition to UPS Infrastructure Project	0	91,905	0	C
Total Buildings and Improvements	28,354	98,097	297,000	297,000
TOTAL CAPITAL ASSET ACQUISITIONS	406,487	268,236	5,047,000	5,047,000
Note 1 - Operating Loss is overstated in the 2011-12 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 2011-12 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.				

SCHEDULE 10 Page 1 of 1

FUND TITLE: 290 Health Maintenance Organization Health Plans Internal Service Fund

			SERVICE ACTIVITY: III	
				2011-12
	2009-10	2010-11	2011-12	Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
				Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	114,975,441	121,290,174	136,348,000	136,348,000
Total Miscellaneous Revenues	114,975,441	121,290,174	136,348,000	136,348,000
TOTAL OPERATING REVENUES	114,975,441	121,290,174	136,348,000	136,348,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	115,416,002	121,506,429	140,646,687	140,646,687
Total Other Charges	115,416,002	121,506,429	140,646,687	140,646,687
TOTAL OPERATING EXPENSES	115,416,002	121,506,429	140,646,687	140,646,687
OPERATING INCOME (LOSS)	(440,561)	(216,256)	(4,298,687)	(4,298,687)
NON-OPERATING REVENUES				
Intergovernmental Revenues				
7040 Federal - Health Administration	342,781	1,101,467	0	0
Total Intergovernmental Revenues	342,781	1,101,467	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	105,947	95,409	0	0
Total Miscellaneous Revenues	105,947	95,409	0	0
TOTAL NON-OPERATING REVENUES	448,729	1,196,876	0	0
NON-OPERATING INCOME (LOSS)	448,729	1,196,876	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	8,168	980,620	(4,298,687)	(4,298,687)
CHANGE IN NET ASSETS	8,168	980,620	(4,298,687)	(4,298,687)
Net Assets - Beginning Balance	3,803,808	3,811,976	4,298,687	4,298,687
Net Assets - Ending Balance	3,811,976	4,792,596	0	0

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 1 of 2

FUND TITLE: 291 Unemployment Insurance

Internal Service Fund

				2011-12
	2009-10	2010-11	2011-12	Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
				Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	2,683,560	4,577,218	3,494,330	3,494,330
Total Miscellaneous Revenues	2,683,560	4,577,218	3,494,330	3,494,330
TOTAL OPERATING REVENUES	2,683,560	4,577,218	3,494,330	3,494,330
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	62,615	55,055	50,681	50,681
1911 CWCAP Charges	6,429	(334)	30,350	30,350
Total Services & Supplies	69,044	54,721	81,031	81,031
Other Charges				
3510 Other Charges - Operating	6,238,879	2,762,361	7,102,847	7,102,847
Total Other Charges	6,238,879	2,762,361	7,102,847	7,102,847
TOTAL OPERATING EXPENSES	6,307,923	2,817,081	7,183,878	7,183,878
OPERATING INCOME (LOSS)	(3,624,363)	1,760,136	(3,689,548)	(3,689,548)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	80,346	53,978	12,407	12,407
Total Revenue from Use of Money and Property	80,346	53,978	12,407	12,407
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,646	81,622	0	0
Total Miscellaneous Revenues	4,646	81,622	0	0
TOTAL NON-OPERATING REVENUES	84,992	135,599	12,407	12,407

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 2 of 2

FUND TITLE: 291 Unemployment Insurance

Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
	, ,	` '	. ,	. ,
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	7,635	8,647	1,654	1,654
Total Services & Supplies	7,635	8,647	1,654	1,654
TOTAL NON-OPERATING EXPENSES	7,635	8,647	1,654	1,654
NON-OPERATING INCOME (LOSS)	77,357	126,952	10,753	10,753
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(3,547,006)	1,887,089	(3,678,795)	(3,678,795)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(2,431)	(2)	0	0
CHANGE IN NET ASSETS	(3,549,437)	1,887,086	(3,678,795)	(3,678,795)
Net Assets - Beginning Balance	6,999,575	3,450,138	3,678,795	3,678,795
Net Assets - Ending Balance	3,450,138	5,337,224	0	0

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 1 of 2

FUND TITLE: 292 Self-Insured PPO Health

Plans Internal Service Fund

OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	34,744,022	55,402,253	67,124,817	67,124,817
Total Miscellaneous Revenues	34,744,022	55,402,253	67,124,817	67,124,817
TOTAL OPERATING REVENUES	34,744,022	55,402,253	67,124,817	67,124,817
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1801 Duplicating Services (CEO/Reprographics)	404	0	0	0
1900 Professional and Specialized Services	2,857,215	2,753,816	3,061,210	3,061,210
1911 CWCAP Charges	90,524	94,972	136,038	136,038
2400 Special Departmental Expense	2,033,643	793,717	732,469	732,469
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,981,786	3,642,506	3,971,976	3,971,976
Other Charges				
3510 Other Charges - Operating	60,952,286	58,386,196	66,518,602	66,518,602
Total Other Charges	60,952,286	58,386,196	66,518,602	66,518,602
TOTAL OPERATING EXPENSES	65,934,072	62,028,702	70,490,578	70,490,578
OPERATING INCOME (LOSS)	(31,190,050)	(6,626,449)	(3,365,761)	(3,365,761)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	349,526	72,044	89,255	89,255
Total Revenue from Use of Money and Property	349,526	72,044	89,255	89,255
Intergovernmental Revenues				
7040 Federal - Health Administration	1,077,310	2,801,996	1,200,000	1,200,000
Total Intergovernmental Revenues	1,077,310	2,801,996	1,200,000	1,200,000

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 2 of 2

FUND TITLE: 292 Self-Insured PPO Health

Plans Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
	,	()	()	. ,
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,489,005	1,532,957	1,303,855	1,303,855
Total Miscellaneous Revenues	1,489,005	1,532,957	1,303,855	1,303,855
TOTAL NON-OPERATING REVENUES	2,915,842	4,406,997	2,593,110	2,593,110
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	32,655	16,356	11,901	11,901
Total Services & Supplies	32,655	16,356	11,901	11,901
TOTAL NON-OPERATING EXPENSES	32,655	16,356	11,901	11,901
NON-OPERATING INCOME (LOSS)	2,883,187	4,390,641	2,581,209	2,581,209
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(28,306,863)	(2,235,808)	(784,552)	(784,552)
7810 Transfers In - from Fund 100	1,388,311	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(574)	1,451	0	0
CHANGE IN NET ASSETS	(26,919,126)	(2,234,357)	(784,552)	(784,552)
Net Assets - Beginning Balance	35,189,127	8,270,002	784,552	784,552
Net Assets - Ending Balance	8,270,002	6,035,645	0	0

SCHEDULE 10 Page 1 of 3

FUND TITLE: 293 Workers' Compensation

Internal Service Fund

	2009-10	2010-11	2011-12	2011-12 Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
				Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	92,872	101,933	96,000	96,000
Total Charges For Services	92,872	101,933	96,000	96,000
Miscellaneous Revenues				
7710 Insurance Premiums	19,980,328	24,996,343	29,996,472	29,996,472
Total Miscellaneous Revenues	19,980,328	24,996,343	29,996,472	29,996,472
TOTAL OPERATING REVENUES	20,073,200	25,098,276	30,092,472	30,092,472
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	17,913	18,815	0	0
0101 Regular Salaries	747,483	787,200	850,571	850,571
0102 Extra Help	21,052	0	0	0
0103 Overtime	1,029	147	2,500	2,500
0104 Annual Leave Payoffs	(342)	0	5,000	5,000
0111 Other Pay	1,670	1,670	1,680	1,680
0200 Retirement	182,461	216,776	214,263	214,263
0206 Retiree Medical	0	0	22,120	22,120
0301 Unemployment Insurance	1,730	2,712	2,296	2,296
0305 Salary Continuance Insurance	1,051	1,139	1,178	1,178
0306 Health Insurance	49,400	70,887	87,972	87,972
0308 Dental Insurance	1,251	1,847	2,736	2,736
0309 Life Insurance	424	474	504	504
0310 Accidental Death and Dismemberment Insurance	65	72	72	72
0319 Other Insurance	4,049	3,950	4,368	4,368
0352 Workers Compensation - General	2,928	3,675	3,528	3,528
0401 Medicare	11,151	11,408	12,349	12,349
0403 Optional Benefit Program	11,083	10,500	10,512	10,512
Total Salaries & Benefits	1,054,397	1,131,272	1,221,649	1,221,649

SCHEDULE 10 Page 2 of 3

FUND TITLE: 293 Workers' Compensation

Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	5,890	5,369	0	0
0702 Telephone/Telegraph - Other	0	46	0	0
0740 Enterprise Telephone Service Charges	0	0	1,500	1,500
0742 Cell Phones, Pagers, Blackberry Devices	0	0	5,400	5,400
1100 Insurance	4,876	157,999	166,754	166,754
1300 Maintenance Equipment - Non-IT Maintenance	225	389	500	500
1600 Memberships	970	788	1,500	1,500
1800 Office Expense	10,127	6,404	8,000	8,000
1801 Duplicating Services (CEO/Reprographics)	6,198	908	5,000	5,000
1803 Postage	1,603	1,750	2,000	2,000
1809 Minor Office Equipment to be Controlled	368	28	500	500
1900 Professional and Specialized Services	3,716,185	3,411,325	3,597,097	3,597,097
1911 CWCAP Charges	175,697	158,761	159,000	159,000
2100 Rents and Leases - Equipment	2,268	2,924	5,000	5,000
2140 Software Leases & Licenses	0	0	2,850	2,850
2200 Rents and Leases - Buildings and Improvements	174,983	168,882	150,684	150,684
2300 Small Tools and Instruments	0	0	9,200	9,200
2400 Special Departmental Expense	1,688	1,126	2,500	2,500
2600 Transportation and Travel - General	6,399	6,840	9,000	9,000
2601 Private Auto Mileage	363	271	1,000	1,000
2602 Garage Expense	7,994	4,403	8,000	8,000
2700 Transportation and Travel - Meetings/Conferences	5,680	3,253	9,300	9,300
2890 Intra-Agency Services & Supplies Billing Offsets	(2,928)	(3,675)	(3,528)	(3,528)
Total Services & Supplies	4,118,587	3,927,789	4,141,257	4,141,257
Other Charges	4,110,007	0,021,100	7,171,201	7,171,201
3310 Capital Accretion on Bonds	0	1,133	0	0
3520 Insurance Claims - Note 1	16,483,971	21,568,891	25,773,551	25,773,551
Total Other Charges	16,483,971	21,570,024	25,773,551	25,773,551
TOTAL OPERATING EXPENSES	21,656,955	26,629,085	31,136,457	31,136,457
TOTAL OF ENATING EXI ENGLG	21,000,900	20,029,000	31,130,437	31,130,437

SCHEDULE 10 Page 3 of 3

FUND TITLE: 293 Workers' Compensation

Internal Service Fund

OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	Supervisors (5)
OPERATING INCOME (LOSS)	(1,583,755)	(1,530,809)	(1,043,985)	(1,043,985)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	900,614	493,211	562,500	562,500
Total Revenue from Use of Money and Property	900,614	493,211	562,500	562,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	251,669	816,042	250,000	250,000
Total Miscellaneous Revenues	251,669	816,042	250,000	250,000
TOTAL NON-OPERATING REVENUES	1,152,282	1,309,253	812,500	812,500
3310 Capital Accretion on Bonds NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	87,339	80,124	90,000	90,000
Total Services & Supplies	87,339	80,124	90,000	90,000
TOTAL NON-OPERATING EXPENSES	87,339	80,124	90,000	90,000
NON-OPERATING INCOME (LOSS)	1,064,943	1,229,128	722,500	722,500
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(518,812)	(301,681)	(321,485)	(321,485)
7810 Transfers In - from Fund 100	277,206	317,833	300,000	300,000
Changes to Reserves - Encumbrance - (Inc)/Dec.	241,606	(16,152)	0	0
CHANGE IN NET ASSETS	(1)	0	(21,485)	(21,485)
Net Assets - Beginning Balance	1	0	21,485	21,485
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.				

SCHEDULE 10 Page 1 of 4

FUND TITLE: 294 Property and Casualty Risk

Internal Service Fund

	2000 40	2040.44	2044.40	2011-12
ODEDATINO DETAIL	2009-10	2010-11	2011-12	Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
40	(0)	(0)	(4)	Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	82,758	75,087	80,000	80,000
Total Charges For Services	82,758	75,087	80,000	80,000
Miscellaneous Revenues				
7710 Insurance Premiums	20,768,703	20,459,724	24,017,515	24,017,515
Total Miscellaneous Revenues	20,768,703	20,459,724	24,017,515	24,017,515
TOTAL OPERATING REVENUES	20,851,461	20,534,811	24,097,515	24,097,515
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	22,394	5,840	0	0
0101 Regular Salaries	955,511	980,140	994,054	994,054
0103 Overtime	3,270	304	4,000	4,000
0104 Annual Leave Payoffs	0	4,665	50,000	50,000
0200 Retirement	240,159	264,416	262,335	262,335
0206 Retiree Medical	0	0	25,884	25,884
0301 Unemployment Insurance	2,176	3,353	2,684	2,684
0305 Salary Continuance Insurance	1,863	1,900	1,970	1,970
0306 Health Insurance	74,891	105,193	119,808	119,808
0308 Dental Insurance	3,261	4,310	6,384	6,384
0309 Life Insurance	1,105	1,105	1,176	1,176
0310 Accidental Death and Dismemberment Insurance	168	168	168	168
0319 Other Insurance	3,758	3,745	3,744	3,744
0352 Workers Compensation - General	3,038	3,178	2,772	2,772
0401 Medicare	9,443	9,530	9,686	9,686
0403 Optional Benefit Program	24,500	24,500	24,528	24,528
Total Salaries & Benefits	1,345,537	1,412,346	1,509,193	1,509,193
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	10,812	10,615	0	0
0702 Telephone/Telegraph - Other	0	13	0	0

SCHEDULE 10 Page 2 of 4

FUND TITLE: 294 Property and Casualty Risk

Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
(1)	(2)	(0)	(4)	(0)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
0740 Enterprise Telephone Service Charges	0	0	12,000	12,000
0742 Cell Phones, Pagers, Blackberry Devices	0	0	1,000	1,000
1100 Insurance	9,346,153	8,847,170	10,476,179	10,476,179
1300 Maintenance Equipment - Non-IT Maintenance	240	389	500	500
1400 Maintenance - Buildings and Improvements	0	411	1,500	1,500
1402 Minor Alterations and Improvements	285	42	500	500
1600 Memberships	755	908	1,000	1,000
1800 Office Expense	17,726	11,790	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	795	1,470	1,500	1,500
1802 Periodicals and Journals	2,226	2,976	3,000	3,000
1803 Postage	1,603	1,750	2,000	2,000
1809 Minor Office Equipment to be Controlled	238	0	500	500
1900 Professional and Specialized Services	227,140	320,409	444,490	444,490
1901 Data Processing Services	15,059	19,406	20,000	20,000
1911 CWCAP Charges	305,686	256,224	257,000	257,000
2100 Rents and Leases - Equipment	9,348	10,224	8,000	8,000
2140 Software Leases & Licenses	0	0	2,850	2,850
2200 Rents and Leases - Buildings and Improvements	105,113	107,973	88,668	88,668
2400 Special Departmental Expense	1,396	478	2,000	2,000
2600 Transportation and Travel - General	42	68	100	100
2601 Private Auto Mileage	97	328	250	250
2700 Transportation and Travel - Meetings/Conferences	521	2,298	4,500	4,500
2890 Intra-Agency Services & Supplies Billing Offsets	(4,644)	(4,460)	(5,511)	(5,511)
Total Services & Supplies	10,040,593	9,590,481	11,334,026	11,334,026
Services & Supplies Reimbursements		,		
2900 Services and Supplies Reimbursement	(6,445)	(3,552)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(6,445)	(3,552)	(3,000)	(3,000)

SCHEDULE 10 Page 3 of 4

FUND TITLE: 294 Property and Casualty Risk

Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual	2011-12 Recommended	Adopted by
(1)		Actual	Recommended	4 . 5
	(3)			the Board of
	(2)			Supervisors
	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Other Charges				
3310 Capital Accretion on Bonds	0	1,368	0	0
3500 Judgements and Damages - Note 1	21,545,750	12,275,965	11,887,296	11,887,296
Total Other Charges	21,545,750	12,277,333	11,887,296	11,887,296
TOTAL OPERATING EXPENSES	32,925,436	23,276,608	24,727,515	24,727,515
OPERATING INCOME (LOSS)	(12,073,974)	(2,741,798)	(630,000)	(630,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	334,438	180,281	187,500	187,500
Total Revenue from Use of Money and Property	334,438	180,281	187,500	187,500
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,141,899	910,245	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	160	0	0	0
7690 Returned Check Charges	25	0	0	0
Total Miscellaneous Revenues	1,142,084	910,245	250,000	250,000
TOTAL NON-OPERATING REVENUES	1,476,523	1,090,526	437,500	437,500
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	31,757	26,694	30,000	30,000
Total Services & Supplies	31,757	26,694	30,000	30,000
TOTAL NON-OPERATING EXPENSES	31,757	26,694	30,000	30,000
NON-OPERATING INCOME (LOSS)	1,444,766	1,063,833	407,500	407,500
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(10,629,208)	(1,677,965)	(222,500)	(222,500
Changes to Reserves - Encumbrance - (Inc)/Dec.	(103,426)	58,323	0	0

SCHEDULE 10 Page 4 of 4

FUND TITLE: 294 Property and Casualty Risk

Internal Service Fund

				2011-12
	2009-10	2010-11	2011-12	Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
				Supervisors
(1)	(2)	(3)	(4)	(5)
HANGE IN NET ASSETS	(10,732,635)	(1,619,642)	(222,500)	(222,50
Net Assets - Beginning Balance	12,356,620	1,623,985	222,500)	222,50
Net Assets - Beginning balance Net Assets - Ending Balance	1,623,985	4,343	0	222,50
Net Assets - Lifting Balance	1,023,903	4,040	U	
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.				
(1511) do non do roportod ciamio.				

OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
ODEDATING DEVENUES				
OPERATING REVENUES				
Charges For Services	20,106,829	20,235,262	19,552,803	19,552,803
7590 Other Charges for Services		· ·		
Total Charges For Services	20,106,829	20,235,262	19,552,803	19,552,803
TOTAL OPERATING REVENUES	20,106,829	20,235,262	19,552,803	19,552,803
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	598	20,279	0	0
0101 Regular Salaries	4,409,828	4,344,607	4,715,552	4,715,552
0103 Overtime	122,023	51,477	103,578	103,578
0104 Annual Leave Payoffs	84,931	51,068	53,992	53,992
0105 Vacation Payoffs	817	817	817	817
0106 Sick Leave Payoffs	2,042	2,165	3,000	3,000
0110 Performance Incentive Pay	24	1	0	0
0111 Other Pay	42,980	37,257	34,730	34,730
0150 Labor Burden	0	(370)	0	0
0160 Labor Overhead	0	(391)	0	0
0200 Retirement	986,937	1,056,682	1,093,507	1,093,507
0206 Retiree Medical	0	0	122,556	122,556
0301 Unemployment Insurance	10,389	15,344	12,774	12,774
0305 Salary Continuance Insurance	1,084	820	1,176	1,176
0306 Health Insurance	564,040	654,461	780,048	780,048
0308 Dental Insurance	1,776	1,847	3,648	3,648
0309 Life Insurance	602	474	672	672
0310 Accidental Death and Dismemberment Insurance	92	72	96	96
0319 Other Insurance	61,001	61,224	67,728	67,728
0352 Workers Compensation - General	170,202	195,764	252,978	252,978
0401 Medicare	57,553	56,746	60,862	60,862
0403 Optional Benefit Program	14,000	10,500	14,016	14,016
Total Salaries & Benefits	6,530,918	6,560,844	7,321,730	7,321,730

OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	25,572	22,976	28,144	28,144
0701 Telephone/Telegraph - Interfund Transfer	48.743	37,122	0	0
0741 Telephone Service Charges from Vendors	0	07,122	46.322	46,322
1000 Household Expense	107,399	102,161	111,255	111,255
1001 Household Expense - Trash	17,037	17,401	17,212	17,212
1100 Insurance	309,178	243,200	350,244	350,244
1300 Maintenance Equipment - Non-IT Maintenance	2,520,328	2,497,391	3,081,547	3,081,547
1301 Maintenance - Inventory Parts	425,714	345,650	486,362	486,362
1302 Parts Not Direct Billed to Customer	237,551	232,833	237,612	237,612
1400 Maintenance - Buildings and Improvements	168,850	354,722	275,363	275,363
1402 Minor Alterations and Improvements	18,769	6,469	22,794	22,794
1500 Medical, Dental and Laboratory Supplies	0	4	50	50
1600 Memberships	0	0	500	500
1700 Miscellaneous Expense	(67,956)	(76,618)	43,000	43,000
1800 Office Expense	16,896	10,886	16,542	16,542
1801 Duplicating Services (CEO/Reprographics)	2,551	2,452	2,550	2,550
1802 Periodicals and Journals	40	2,432	100	100
1803 Postage	1,570	150	1,100	1,100
1806 Printing Costs - Outside Vendors	467	367	300	300
1809 Minor Office Equipment to be Controlled	9,689	5,317	9,000	9,000
1900 Professional and Specialized Services	1,248,193	1,245,698	1,542,581	1,542,581
1911 CWCAP Charges	643,329	675,075	652,587	652,587
2000 Publications and Legal Notices	043,329	075,075	500	500
2100 Rents and Leases - Equipment	70,993	90.846	88,795	88,795
2300 Small Tools and Instruments	28,201	24,362	41,130	41,130
2400 Special Departmental Expense	4,205,844	4,332,678	4,001,406	4,001,406
2600 Transportation and Travel - General	4,203,844	4,332,076	4,001,408	4,001,408
2601 Private Auto Mileage	4,660	258	4,200 505	4,200 505
2602 Garage Expense	432,297	392,409	454,715	454,715
2002 Garage Expense	432,297	392,409	404,715	454,715

				2011-12
0000.000	2009-10	2010-11	2011-12	Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
, m	(0)	(0)	(4)	Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2700 Transportation and Travel - Meetings/Conferences	1,001	0	500	500
2801 Utilities - Purchased Electricity	165,749	147,909	179,969	179,969
2802 Utilities - Purchased Gas	27,567	25,223	25,623	25,623
2803 Utilities - Purchased Water	45,202	22,287	35,529	35,529
2890 Intra-Agency Services & Supplies Billing Offsets	(430,434)	(385,870)	(454,715)	(454,715)
Total Services & Supplies	10,285,485	10,373,361	11,303,322	11,303,322
Other Charges				
3500 Judgments and Damages	256	0	0	0
Total Other Charges	256	0	0	0
Capital Assets				
Equipment				
4000 Equipment	0	0	1,965,000	1,965,000
Total Equipment	0	0	1,965,000	1,965,000
4200 Buildings and Improvements	0	0	600,000	600,000
Total Capital Assets	0	0	2,565,000	2,565,000
Miscellaneous				
5300 Depreciation	3,606,468	3,308,955	1,661,500	1,661,500
Total Miscellaneous	3,606,468	3,308,955	1,661,500	1,661,500
TOTAL OPERATING EXPENSES	20,423,127	20,243,160	22,851,552	22,851,552
OPERATING INCOME (LOSS) - Note 1	(316,297)	(7,898)	(3,298,749)	(3,298,749)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	131,998	99,136	117,949	117,949
Total Revenue from Use of Money and Property	131,998	99,136	117,949	117,949
Miscellaneous Revenues	121,000	22,.00	, 2 . 0	,3.10
7670 Miscellaneous Revenue	149,200	128,613	209,485	209,485
7680 Six-Month Expired (Outlawed) Checks	0	4,122	0	0
Total Miscellaneous Revenues	149,200	132,736	209,485	209,485

	2000 40	2040.44	2044 42	2011-12
ODEDATING DETAIL	2009-10	2010-11	2011-12 Recommended	Adopted by the Board of
OPERATING DETAIL	Actual	Actual	Recommended	
(1)	(2)	(3)	(4)	Supervisors
(1)	(2)	(3)	(4)	(5)
NON-OPERATING REVENUES, Continued				
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	105,753	105,753
Total Other Financing Sources	0	0	105,753	105,753
TOTAL NON-OPERATING REVENUES	281,198	231,871	433,187	433,187
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	12,922	13,994	14,299	14,299
Total Services & Supplies	12,922	13,994	14,299	14,299
Other Charges				
3700 Taxes and Assessments	7,328	8,091	8,090	8,090
Total Other Charges	7,328	8,091	8,090	8,090
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(128,708)	(96,240)	37,500	37,500
Total Miscellaneous	(128,708)	(96,240)	37,500	37,500
TOTAL NON-OPERATING EXPENSES	(108,458)	(74,155)	59,889	59,889
NON-OPERATING INCOME (LOSS)	389,656	306,026	373,298	373,298
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	73,359	298,128	(2,925,451)	(2,925,451)
7810 Transfers In - from Fund 100	7,546	0	597,782	597,782
7812 Transfers In - from Funds 2AA-299	0	270,906	0	0
4800 Transfers Out - to Fund 100	(108,386)	(453,063)	0	0
4802 Transfers Out - to Funds 2AA-299	(50,000)	0	0	0
4804 Transfers Out - to Funds 400-499	(1,601,106)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	760,791	(2,113,280)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(3,096,688)	0	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets,				
Net of Related Debt (Inc)/Dec.	1,348,651	2,722,182	(1,400,000)	(1,400,000)
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	(68,848)	(75,726)	0	0

				2011-12
	2009-10	2010-11	2011-12	Adopted by
OPERATING DETAIL	Actual	Actual	Recommended	the Board of
				Supervisors
(1)	(2)	(3)	(4)	(5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
Changes to Designations - Equipment Replacement - (Inc)/Dec.	212,005	888,978	(300,000)	(300,000)
Changes to Designations - Fuel System Replacement - (Inc)/Dec.	(114,425)	(79,500)	(72,576)	(72,576)
Changes to Designations in the System representation (me), Designation	(, .==)	(1.0,000)	(: =,0: 0)	(: =,0: 0)
CHANGE IN NET ASSETS	(2,637,101)	1,458,626	(4,100,245)	(4,100,245)
Net Assets - Beginning Balance	6,871,058	4,233,957	4,100,245	4,100,245
Net Assets - Ending Balance	4,233,957	5,692,584	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment				
Replacement - Note 2	(7,546)	837,612	1,367,218	1,367,218
Additional & Excess Replacement Cost over Depreciation - Note 3	7,546	0	597,782	597,782
Total Equipment	0	837,612	1,965,000	1,965,000
4200 Buildings and Improvements				
PA13 CCG-REPLACE 4160 TMFR & 480 VOLT DIST	0	0	400,000	400,000
PA30 Fruit Street Shop 1 Relocation	0	0	200,000	200,000
P727 Phase II Vapor Recover Upgrade	2,433	0	0	0
Total Buildings and Improvements	2,433	0	600,000	600,000
TOTAL CAPITAL ASSET ACQUISITIONS	2,433	837,612	2,565,000	2,565,000
Note 1 - Operating Loss is overstated in the 2011-12 Recommended and Adopted by				
the Board of Supervisors columns due to budgeted capital asset expenditures that				
will be capitalized at year-end.				
and the supplemental and the s				
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.				

SCHEDULE 10 Page 1 of 5

FUND TITLE: 297 Reprographics Internal

Service Fund

SERVICE ACTIVITY: Reproduction &

		Graphics			
	2009-10	2010-11	2011-12	2011-12 Adopted by	
OPERATING DETAIL	Actual	Actual	Recommended	the Board of	
				Supervisors	
(1)	(2)	(3)	(4)	(5)	
OPERATING REVENUES					
Charges For Services					
7590 Other Charges for Services	3,455,382	3,028,551	4,243,935	4,243,935	
Total Charges For Services	3,455,382	3,028,551	4,243,935	4,243,935	
TOTAL OPERATING REVENUES	3,455,382	3,028,551	4,243,935	4,243,935	
OPERATING EXPENSES					
Salaries & Benefits					
0100 Salaries and Wages	20,519	(11,316)	0	0	
0101 Regular Salaries	1,245,510	1,148,842	1,169,038	1,169,038	
0103 Overtime	10,119	12,377	16,881	16,881	
0104 Annual Leave Payoffs	1,928	2,250	4,700	4,700	
0111 Other Pay	9,054	10,467	10,000	10,000	
0200 Retirement	277,695	282,265	272,668	272,668	
0206 Retiree Medical	0	0	30,386	30,386	
0301 Unemployment Insurance	2,830	4,014	3,138	3,138	
0305 Salary Continuance Insurance	292	300	300	300	
0306 Health Insurance	140,552	157,199	181,188	181,188	
0308 Dental Insurance	466	616	912	912	
0309 Life Insurance	158	158	168	168	
0310 Accidental Death and Dismemberment Insurance	24	24	24	24	
0319 Other Insurance	18,979	17,834	18,432	18,432	
0352 Workers Compensation - General	30,610	41,016	53,916	53,916	
0401 Medicare	17,853	16,486	17,032	17,032	
0403 Optional Benefit Program	3,500	3,500	3,504	3,504	
Total Salaries & Benefits	1,780,090	1,686,031	1,782,287	1,782,287	
Services & Supplies					
0600 Clothing and Personal Supplies	4,869	0	5,170	5,170	
0700 Communications	32	0	0	(
0701 Telephone/Telegraph - Interfund Transfer	8,654	7,807	0	O	

SCHEDULE 10 Page 2 of 5

FUND TITLE: 297 Reprographics Internal

Service Fund

SERVICE ACTIVITY: Reproduction &

		Graphics			
	2009-10	2010-11	2011-12	2011-12 Adopted by	
OPERATING DETAIL	Actual	Actual	Recommended	the Board of	
				Supervisors	
(1)	(2)	(3)	(4)	(5)	
OPERATING EXPENSES, Continued					
Services & Supplies, Continued					
0740 Enterprise Telephone Service Charges	0	0	9,870	9,870	
1000 Household Expense	14,607	14,387	11,858	11,858	
1001 Household Expense - Trash	4,190	3,407	3,000	3,000	
1100 Insurance	11,860	10,704	13,476	13,476	
1300 Maintenance Equipment - Non-IT Maintenance	123,452	114,334	144,024	144,024	
1400 Maintenance - Buildings and Improvements	35,695	33,733	45,500	45,500	
1402 Minor Alterations and Improvements	9,164	4,453	10,000	10,000	
1800 Office Expense	868,385	596,385	905,412	905,412	
1803 Postage	114	0	50	50	
1806 Printing Costs - Outside Vendors	0	6,315	10,000	10,000	
1809 Minor Office Equipment to be Controlled	0	0	1,000	1,000	
1900 Professional and Specialized Services	178,107	325,747	308,354	308,354	
1901 Data Processing Services	103,406	99,409	0	0	
1911 CWCAP Charges	126,729	61,745	62,882	62,882	
1940 Enterprise IT Services	0	0	158,288	158,288	
2100 Rents and Leases - Equipment	442,707	421,640	759,216	759,216	
2300 Small Tools and Instruments	449	0	300	300	
2400 Special Departmental Expense	22	0	500	500	
2600 Transportation and Travel - General	174	103	0	0	
2601 Private Auto Mileage	0	0	400	400	
2602 Garage Expense	14,425	13,858	13,000	13,000	
2800 Utilities	7	0	0	0	
2801 Utilities - Purchased Electricity	50,395	40,899	62,100	62,100	
2802 Utilities - Purchased Gas	1,941	2,075	550	550	
2803 Utilities - Purchased Water	2,455	2,644	7,350	7,350	
Total Services & Supplies	2,001,838	1,759,646	2,532,300	2,532,300	

SCHEDULE 10 Page 3 of 5

FUND TITLE: 297 Reprographics Internal

Service Fund

SERVICE ACTIVITY: Reproduction &

		Graphics			
	2009-10	2010-11	2011-12	2011-12 Adopted by	
OPERATING DETAIL	Actual	Actual	Recommended	the Board of	
OPERATING DETAIL	Actual	Actual	Recommended	Supervisors	
(4)	(2)	(2)	(4)		
(1)	(2)	(3)	(4)	(5)	
OPERATING EXPENSES, Continued					
Capital Assets					
Equipment					
4000 Equipment	0	0	30,000	30,000	
Total Equipment	0	0	30,000	30,000	
Total Capital Assets	0	0	30,000	30,000	
Miscellaneous					
5300 Depreciation	123,758	122,594	105,000	105,000	
Total Miscellaneous	123,758	122,594	105,000	105,000	
TOTAL OPERATING EXPENSES	3,905,686	3,568,271	4,449,587	4,449,587	
OPERATING INCOME (LOSS) - Note 1	(450,303)	(539,720)	(205,652)	(205,652)	
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610 Interest	12,972	8,475	25,000	25,000	
Total Revenue from Use of Money and Property	12,972	8,475	25,000	25,000	
Miscellaneous Revenues					
7661 Other Sales - Taxable	274,707	219,550	280,000	280,000	
7662 Other Sales - Non-Taxable - Resale	0	1,296	0	0	
7670 Miscellaneous Revenue	17,852	18,847	20,600	20,600	
Total Miscellaneous Revenues	292,559	239,693	300,600	300,600	
TOTAL NON-OPERATING REVENUES	305,532	248,168	325,600	325,600	
NON-OPERATING EXPENSES					
Services & Supplies					
1912 Investment Administrative Fees	1,284	1,179	1,500	1,500	
Total Services & Supplies	1,284	1,179	1,500	1,500	

SCHEDULE 10 Page 4 of 5

FUND TITLE: 297 Reprographics Internal

Service Fund

SERVICE ACTIVITY: Reproduction &

		Graphics			
				2011-12	
	2009-10	2010-11	2011-12	Adopted by	
OPERATING DETAIL	Actual	Actual	Recommended	the Board of	
				Supervisors	
(1)	(2)	(3)	(4)	(5)	
NON-OPERATING EXPENSES, Continued					
Other Charges					
3310 Capital Accretion on Bonds	0	1,614	0	0	
3700 Taxes and Assessments	0	0	4,000	4,000	
Total Other Charges	0	1,614	4,000	4,000	
Miscellaneous					
5400 Loss or (Gain) on Disposition of Assets	0	2,046	0	0	
Total Miscellaneous	0	2,046	0	0	
TOTAL NON-OPERATING EXPENSES	1,284	4,838	5,500	5,500	
NON-OPERATING INCOME (LOSS)	304,247	243,330	320,100	320,100	
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(146,056)	(296,390)	114,448	114,448	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(13,439)	(10,528)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(774,605)	0	0	0	
Changes to Reserves - Net Assets, Invested in Capital Assets,					
Net of Related Debt (Inc)/Dec.	17,578	195,500	0	0	
CHANGE IN NET ASSETS	(916,522)	(111,418)	114,448	114,448	
Net Assets - Beginning Balance	774,606	(141,916)	(114,448)	(114,448	
Net Assets - Ending Balance	(141,916)	(253,334)	0	0	
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	

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 5 of 5

FUND TITLE: 297 Reprographics Internal

Service Fund

SERVICE ACTIVITY: Reproduction &

	Graphics			
OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
Note 1 - Operating Loss is overstated in the 2011-12 Recommended and Adopted by he Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
ote 2 - Loss Before Capital Contributions and Transfers is understated in the 011-12 Recommended and Adopted by the Board of Supervisors columns due to udgeted capital asset expenditures that will be capitalized at year-end.				

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 1 of 2

FUND TITLE: 298 Self-Insured Benefits

Internal Service Fund

OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	1,698,873	1,931,395	1,931,485	1,931,485
Total Miscellaneous Revenues	1,698,873	1,931,395	1,931,485	1,931,485
TOTAL OPERATING REVENUES	1,698,873	1,931,395	1,931,485	1,931,485
OPERATING EXPENSES				
Services & Supplies				
1809 Minor Office Equipment to be Controlled	0	0	5,900	5,900
1900 Professional and Specialized Services	126,005	125,350	405,160	405,160
1911 CWCAP Charges	36,418	35,836	56,750	56,750
2400 Special Departmental Expense	0	1,651,388	1,753,300	1,753,300
Total Services & Supplies	162,423	1,812,574	2,221,110	2,221,110
Other Charges				
3510 Other Charges - Operating	2,992,833	2,982,622	5,839,767	5,839,767
3530 Insurance Premiums	456,033	382,443	367,405	367,405
Total Other Charges	3,448,866	3,365,064	6,207,172	6,207,172
TOTAL OPERATING EXPENSES	3,611,289	5,177,638	8,428,282	8,428,282
OPERATING INCOME (LOSS)	(1,912,416)	(3,246,243)	(6,496,797)	(6,496,797)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	68,029	25,893	15,352	15,352
Total Revenue from Use of Money and Property	68,029	25,893	15,352	15,352
Miscellaneous Revenues				
7670 Miscellaneous Revenue	608,007	624,606	610,827	610,827
Total Miscellaneous Revenues	608,007	624,606	610,827	610,827
TOTAL NON-OPERATING REVENUES	676,037	650,499	626,179	626,179

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 2 of 2

FUND TITLE: 298 Self-Insured Benefits

Internal Service Fund

OPERATING DETAIL	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
(1)	(2)	(3)	(4)	(5)
NON-OPERATING EXPENSES Services & Supplies				
1912 Investment Administrative Fees	6,631	4,708	2,047	2,047
Total Services & Supplies	6,631	4,708	2,047	2,047
TOTAL NON-OPERATING EXPENSES	6,631	4,708	2,047	2,047
NON-OPERATING INCOME (LOSS)	669,405	645,791	624,132	624,132
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,243,011)	(2,600,453)	(5,872,665)	(5,872,665)
7810 Transfers In - from Fund 100	0	1,651,388	1,753,300	1,753,300
CHANGE IN NET ASSETS	(1,243,011)	(949,065)	(4,119,365)	(4,119,365)
Net Assets - Beginning Balance	6,698,121	5,455,110	4,119,365	4,119,365
Net Assets - Ending Balance	5,455,110	4,506,045	0	0

COUNTY OF ORANGE STATE OF CALIFORNIA OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2011-12

SCHEDULE 10 Page 1 of 1

FUND TITLE: 29Z Life Insurance

Internal Service Fund

OPERATING DETAIL (1)	2009-10 Actual (2)	2010-11 Actual (3)	2011-12 Recommended (4)	2011-12 Adopted by the Board of Supervisors (5)
()	(-)	(-)	(')	(-)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	724,002	831,689	1,028,370	1,028,370
Total Miscellaneous Revenues	724,002	831,689	1,028,370	1,028,370
TOTAL OPERATING REVENUES	724,002	831,689	1,028,370	1,028,370
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	1,355,446	1,324,659	1,611,830	1,611,830
Total Other Charges	1,355,446	1,324,659	1,611,830	1,611,830
TOTAL OPERATING EXPENSES	1,355,446	1,324,659	1,611,830	1,611,830
OPERATING INCOME (LOSS)	(631,445)	(492,969)	(583,460)	(583,460)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	23,865	14,373	2,411	2,411
Total Revenue from Use of Money and Property	23,865	14,373	2,411	2,411
TOTAL NON-OPERATING REVENUES	23,865	14,373	2,411	2,411
NON-OPERATING INCOME (LOSS)	23,865	14,373	2,411	2,411
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(607,579)	(478,596)	(581,049)	(581,049)
CHANGE IN NET ASSETS	(607,579)	(478,596)	(581,049)	(581,049)
Net Assets - Beginning Balance	1,647,247	1,039,668	581,049	581,049
Net Assets - Ending Balance	1,039,668	561,072	0	0