

FUND TITLE: 289 OC Information Technology
Countywide Services Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	1,525,271	1,371,858	1,645,260	1,645,260
Total Revenue from Use of Money and Property	1,525,271	1,371,858	1,645,260	1,645,260
Charges For Services				
7590 Other Charges for Services	85,088,932	87,593,177	79,648,538	79,648,538
Total Charges For Services	85,088,932	87,593,177	79,648,538	79,648,538
TOTAL OPERATING REVENUES	86,614,203	88,965,035	81,293,798	81,293,798
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	242,911	124,450	304,396	304,396
0101 Regular Salaries	7,126,052	7,678,836	8,192,043	8,192,043
0102 Extra Help	236,914	10,077	0	0
0103 Overtime	75,023	97,935	69,667	69,667
0104 Annual Leave Payoffs	47,854	64,913	57,463	57,463
0105 Vacation Payoffs	122,804	133,729	104,570	104,570
0111 Other Pay	7	0	0	0
0200 Retirement	2,092,836	2,522,119	2,939,627	2,939,627
0204 County Paid Executive Deferred Compensation Plan	8,520	8,908	8,430	8,430
0205 1.62% Retirement ER Contribution 401(A) Plan	26,257	32,860	49,703	49,703
0206 Retiree Medical	263,153	261,480	278,704	278,704
0208 Pension Prepayment Discount	(75,996)	(103,545)	(144,915)	(144,915)
0301 Unemployment Insurance	0	0	8,218	8,218
0305 Salary Continuance Insurance	14,494	6,000	11,974	11,974
0306 Health Insurance	779,532	857,095	938,460	938,460
0308 Dental Insurance	33,356	26,267	36,348	36,348
0309 Life Insurance	2,811	2,498	3,036	3,036

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SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	660	610	864	864
0319 Other Insurance	22,630	21,581	22,344	22,344
0352 Workers Compensation - General	27,257	26,009	26,766	26,766
0401 Medicare	109,133	114,619	118,854	118,854
0402 Executive Car Allowance	8,415	9,180	9,180	9,180
0403 Optional Benefit Program	115,873	123,211	123,732	123,732
Total Salaries & Benefits	11,280,496	12,018,832	13,159,464	13,159,464
Services & Supplies				
0740 Enterprise Telephone Service Charges	242,902	240,870	259,607	259,607
0741 Telephone Service Charges from Vendors	9,947,021	8,220,523	7,287,024	7,287,024
0742 Cell Phones, Pagers, Blackberry Devices	1,494	5,522	9,300	9,300
0900 Food	104	0	2,500	2,500
1000 Household Expense	359,864	329,874	286,628	286,628
1001 Household Expense - Trash	10,222	7,922	11,965	11,965
1100 Insurance	134,512	179,743	176,148	176,148
1300 Maintenance Equipment - Non-IT Maintenance	2,619	8,207	3,400	3,400
1340 Software Maintenance & Support	1,119,625	2,066,364	2,166,994	2,166,994
1341 Hardware Maintenance & Support	1,995,418	1,291,294	1,396,928	1,396,928
1400 Maintenance - Buildings and Improvements	373,799	441,656	313,000	313,000
1402 Minor Alterations and Improvements	767,490	1,447,609	200,370	200,370
1500 Medical, Dental and Laboratory Supplies	0	0	200	200
1600 Memberships	32,688	34,128	39,284	39,284
1700 Miscellaneous Expense	0	0	2,000	2,000
1800 Office Expense	58,257	19,437	106,600	106,600
1801 Duplicating Services (CEO/Reprographics)	490	42	1,520	1,520
1802 Periodicals and Journals	0	485	0	0

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OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	984	1,318	1,300	1,300
1809 Minor Office Equipment to be Controlled	0	0	3,500	3,500
1840 IT Hardware Purchases (Purchases under \$5,000)	844,880	1,177,505	561,077	561,077
1900 Professional and Specialized Services	5,261,069	5,294,099	6,098,521	6,098,521
1908 Temporary Help	50,400	0	234,000	234,000
1911 CWCAP Charges	511,766	990,544	512,000	512,000
1912 Investment Administrative Fees	6,514	9,535	6,600	6,600
1920 Non-Claimable Administrative Expense	19,486	24,020	20,000	20,000
1940 Enterprise IT Services	8,446,176	12,389,959	10,308,586	10,308,586
1941 IT Professional Services Contracts	28,010,355	38,496,037	38,776,144	38,776,144
2100 Rents and Leases - Equipment	3,298	11,714	0	0
2110 Short-Term Leases-Equipment	0	0	20,300	20,300
2140 Software Leases & Licenses	3,192,768	4,648,347	5,437,462	5,437,462
2141 IT Hardware Leases	19,935	33,775	0	0
2142 Short-Term Lease-IT Equipment	0	0	1,200	1,200
2200 Rents and Leases - Buildings and Improvements	12,563	28,854	0	0
2210 Short-Term Lease-Buildings and Improvements	0	0	11,524	11,524
2300 Small Tools and Instruments	1,357	0	4,200	4,200
2400 Special Departmental Expense	29,268	31,067	93,500	93,500
2600 Transportation and Travel - General	17,453	8,670	16,950	16,950
2601 Private Auto Mileage	1,484	576	2,000	2,000
2602 Garage Expense	100,936	65,798	103,817	103,817
2700 Transportation and Travel - Meetings/Conferences	13,469	76	38,000	38,000
2740 IT Training & Travel	12,650	24,406	38,900	38,900
2800 Utilities	5,337	0	15,500	15,500
2801 Utilities - Purchased Electricity	1,035,528	1,038,066	1,103,895	1,103,895

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OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2802 Utilities - Purchased Gas	2,836	1,330	2,900	2,900
2803 Utilities - Purchased Water	40,451	33,509	42,220	42,220
2890 Intra-Agency Services & Supplies Billing Offsets	(10,731,934)	(14,573,243)	(12,386,513)	(12,386,513)
Total Services & Supplies	51,955,534	64,029,638	63,331,051	63,331,051
Other Charges				
3200 Bond Redemption	0	33,994	30,575	30,575
3251 Lease Purchase Principal Payment	135,402	106,168	135,500	135,500
3700 Taxes and Assessments	45	560	0	0
Total Other Charges	135,447	140,722	166,075	166,075
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	4,360,000	4,360,000
Total Equipment	0	0	4,360,000	4,360,000
Structures & Improvements				
4200 Structures and Improvements	0	0	2,789,800	2,789,800
Total Structures & Improvements	0	0	2,789,800	2,789,800
Miscellaneous				
5300 Depreciation	14,968,547	8,305,603	5,515,209	5,515,209
Total Miscellaneous	14,968,547	8,305,603	5,515,209	5,515,209
TOTAL OPERATING EXPENSES	78,340,024	84,494,795	89,321,599	89,321,599
OPERATING INCOME (LOSS) - Note 1	8,274,179	4,470,240	(8,027,801)	(8,027,801)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	204,569	143,655	205,000	205,000
Total Revenue from Use of Money and Property	204,569	143,655	205,000	205,000

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OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	752,670	2,303,959	0	0
7130 Other Governmental Agencies	255,565	277,574	0	0
Total Intergovernmental Revenues	1,008,235	2,581,533	0	0
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	17,611	5,527	0	0
7670 Miscellaneous Revenue	0	606	0	0
Total Miscellaneous Revenues	17,611	6,133	0	0
TOTAL NON-OPERATING REVENUES	1,230,415	2,731,321	205,000	205,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	0	76,289	72,620	72,620
3351 Lease Purchase Interest Payment	48,474	29,454	50,000	50,000
Total Other Charges	48,474	105,743	122,620	122,620
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(2,361,540)	36,268	0	0
Total Miscellaneous	(2,361,540)	36,268	0	0
TOTAL NON-OPERATING EXPENSES	(2,313,066)	142,011	122,620	122,620
NON-OPERATING INCOME (LOSS)	3,543,481	2,589,310	82,380	82,380
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	11,817,660	7,059,550	(7,945,421)	(7,945,421)
7805 Capital Contributions	220,414	4,041	0	0
7810 Transfers In - from Fund 100	0	82,347	0	0
7811 Transfers In - from Funds 101-199	0	584,971	754,127	754,127
4800 Transfers Out - to Fund 100	(82,347)	0	0	0
4801 Transfers Out - to Funds 101-199	0	0	(4,327,966)	(4,327,966)
4802 Transfers Out - to Funds 2AA-299	(65,970)	0	0	0

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OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	4,316	(2,431,899)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	2,847,642	(3,000,810)	5,515,209	5,515,209
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	0	(14,683,376)	(14,683,376)
CHANGE IN NET POSITION	14,741,715	2,298,200	(20,687,427)	(20,687,427)
Net Position - Beginning Balance	(5,390,302)	9,351,413	20,687,427	20,687,427
Net Position - Ending Balance	9,351,413	11,649,613	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	350,482	4,650,698	4,360,000	4,360,000
Total Equipment	350,482	4,650,698	4,360,000	4,360,000
4200 Structures and Improvements				
P640 KVA Back-Up Generator Project	0	0	1,250,000	1,250,000
P641 Cooling Plant Refresh Project	34,633	0	0	0
P646 Relocation of Water Shut-Off Valve	0	0	150,000	150,000
P649 Computer Room Air Handler Refresh & Upgrade	0	0	64,800	64,800
P650 Redundant Bus and ATS Installation and Upgrade	177,494	480,945	0	0
P651 OCDC Roof Replacement	0	0	1,260,000	1,260,000
P653 OCDC Replace Supply Fan & Exhaust	298,114	174,433	0	0
P654 OCDC Parking Lit Slurry & Stripping	0	0	65,000	65,000
Total Structures and Improvements	510,242	655,378	2,789,800	2,789,800
TOTAL CAPITAL ASSET ACQUISITIONS	860,724	5,306,076	7,149,800	7,149,800
Note 1 - Operating Loss is overstated in the 2021-22 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 2021-22 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 290 Insured Health Plans
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	179,781,562	179,240,307	190,954,500	190,954,500
Total Miscellaneous Revenues	179,781,562	179,240,307	190,954,500	190,954,500
TOTAL OPERATING REVENUES	179,781,562	179,240,307	190,954,500	190,954,500
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	180,403,600	179,495,275	190,954,500	190,954,500
Total Other Charges	180,403,600	179,495,275	190,954,500	190,954,500
TOTAL OPERATING EXPENSES	180,403,600	179,495,275	190,954,500	190,954,500
OPERATING INCOME (LOSS)	0	0	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	180,528	0	0
Total Miscellaneous Revenues	0	180,528	0	0
TOTAL NON-OPERATING REVENUES	0	180,528	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,232,851	5,232,851
Total Special Items	0	0	5,232,851	5,232,851
TOTAL NON-OPERATING EXPENSES	0	0	5,232,851	5,232,851
NON-OPERATING INCOME (LOSS)	0	180,528	(5,232,851)	(5,232,851)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(622,038)	(74,440)	(5,232,851)	(5,232,851)

FUND TITLE: 290 Insured Health Plans
 Internal Service Fund
 SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(622,038)	(74,440)	(5,232,851)	(5,232,851)
Net Position - Beginning Balance	7,374,707	6,752,669	5,232,851	5,232,851
Net Position - Ending Balance	6,752,669	6,678,229	0	0

FUND TITLE: 291 Unemployment
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	0	0	1,426,000	1,426,000
Total Miscellaneous Revenues	0	0	1,426,000	1,426,000
TOTAL OPERATING REVENUES	0	0	1,426,000	1,426,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	39,071	70,687	65,835	65,835
1911 CWCAP Charges	2,667	1,822	1,595	1,595
1912 Investment Administrative Fees	4,154	3,249	3,587	3,587
Total Services & Supplies	45,892	75,758	71,017	71,017
Other Charges				
3520 Insurance Claims	376,105	2,180,615	1,303,832	1,303,832
Total Other Charges	376,105	2,180,615	1,303,832	1,303,832
TOTAL OPERATING EXPENSES	421,997	2,256,373	1,374,849	1,374,849
OPERATING INCOME (LOSS)	(421,997)	(2,256,373)	51,151	51,151
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	137,789	49,416	21,500	21,500
Total Revenue from Use of Money and Property	137,789	49,416	21,500	21,500
TOTAL NON-OPERATING REVENUES	137,789	49,416	21,500	21,500

FUND TITLE: 291 Unemployment
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,701,512	2,701,512
Total Special Items	0	0	2,701,512	2,701,512
TOTAL NON-OPERATING EXPENSES	0	0	2,701,512	2,701,512
NON-OPERATING INCOME (LOSS)	137,789	49,416	(2,680,012)	(2,680,012)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(284,208)	(2,206,957)	(2,628,861)	(2,628,861)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,963)	2,716	0	0
CHANGE IN NET POSITION	(288,171)	(2,204,241)	(2,628,861)	(2,628,861)
Net Position - Beginning Balance	6,552,306	6,264,135	2,628,861	2,628,861
Net Position - Ending Balance	6,264,135	4,059,894	0	0

FUND TITLE: 292 Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	64,632,662	64,795,066	70,017,000	70,017,000
Total Miscellaneous Revenues	64,632,662	64,795,066	70,017,000	70,017,000
TOTAL OPERATING REVENUES	64,632,662	64,795,066	70,017,000	70,017,000
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,275,957	3,260,726	3,082,297	3,082,297
1911 CWCAP Charges	105,636	93,956	162,874	162,874
1912 Investment Administrative Fees	15,675	13,498	4,811	4,811
2400 Special Departmental Expense	905,624	861,502	851,711	851,711
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,302,892	4,229,682	4,143,952	4,143,952
Other Charges				
3520 Insurance Claims	66,109,532	70,782,860	72,873,400	72,873,400
Total Other Charges	66,109,532	70,782,860	72,873,400	72,873,400
TOTAL OPERATING EXPENSES	70,412,424	75,012,542	77,017,352	77,017,352
OPERATING INCOME (LOSS)	(5,779,762)	(10,217,476)	(7,000,352)	(7,000,352)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	521,805	203,605	65,233	65,233
Total Revenue from Use of Money and Property	521,805	203,605	65,233	65,233
Intergovernmental Revenues				
7040 Federal - Health Administration	833,917	428,958	1,000,200	1,000,200
Total Intergovernmental Revenues	833,917	428,958	1,000,200	1,000,200

FUND TITLE: 292 Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,281,732	3,746,551	6,000,000	6,000,000
Total Miscellaneous Revenues	3,281,732	3,746,551	6,000,000	6,000,000
TOTAL NON-OPERATING REVENUES	4,637,454	4,379,114	7,065,433	7,065,433
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	8,219,087	8,219,087
Total Special Items	0	0	8,219,087	8,219,087
TOTAL NON-OPERATING EXPENSES	0	0	8,219,087	8,219,087
NON-OPERATING INCOME (LOSS)	4,637,454	4,379,114	(1,153,654)	(1,153,654)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,142,308)	(5,838,362)	(8,154,006)	(8,154,006)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(52,250)	34,282	0	0
CHANGE IN NET POSITION	(1,194,558)	(5,804,080)	(8,154,006)	(8,154,006)
Net Position - Beginning Balance	15,862,777	14,668,219	8,154,006	8,154,006
Net Position - Ending Balance	14,668,219	8,864,139	0	0

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	933,199	18,354	18,895	18,895
Total Charges For Services	933,199	18,354	18,895	18,895
Miscellaneous Revenues				
7710 Insurance Premiums	60,540,644	60,540,483	60,583,825	60,583,825
Total Miscellaneous Revenues	60,540,644	60,540,483	60,583,825	60,583,825
TOTAL OPERATING REVENUES	61,473,843	60,558,837	60,602,720	60,602,720
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(31,973)	34,773	0	0
0101 Regular Salaries	1,948,859	1,885,062	2,253,120	2,253,120
0103 Overtime	9,837	16,309	17,500	17,500
0104 Annual Leave Payoffs	38,837	13,999	50,000	50,000
0105 Vacation Payoffs	12,897	12,772	75,000	75,000
0111 Other Pay	1,678	6,279	3,360	3,360
0200 Retirement	580,557	606,460	1,594,000	1,594,000
0204 County Paid Executive Deferred Compensation Plan	0	1,366	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	12,957	13,334	24,212	24,212
0206 Retiree Medical	72,344	64,026	76,671	76,671
0208 Pension Prepayment Discount	(26,355)	(29,622)	(82,862)	(82,862)
0301 Unemployment Insurance	0	0	2,250	2,250
0305 Salary Continuance Insurance	3,432	1,463	2,990	2,990
0306 Health Insurance	177,652	172,655	190,236	190,236
0308 Dental Insurance	8,155	6,291	8,544	8,544
0309 Life Insurance	691	602	672	672
0310 Accidental Death and Dismemberment Insurance	152	147	192	192

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	7,414	5,720	14,976	14,976
0352 Workers Compensation - General	39,422	43,342	90,822	90,822
0401 Medicare	29,038	27,883	71,340	71,340
0403 Optional Benefit Program	28,000	33,541	31,536	31,536
Total Salaries & Benefits	2,913,594	2,916,402	4,424,559	4,424,559
Services & Supplies				
0740 Enterprise Telephone Service Charges	11,724	13,688	15,374	15,374
0742 Cell Phones, Pagers, Blackberry Devices	7,551	9,579	8,000	8,000
0900 Food	312	0	1,000	1,000
1000 Household Expense	20,814	19,142	0	0
1001 Household Expense - Trash	390	525	0	0
1100 Insurance	279,630	14,909	326,413	326,413
1300 Maintenance Equipment - Non-IT Maintenance	14	0	500	500
1340 Software Maintenance & Support	18,792	49,292	25,000	25,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	2,643	7,379	500	500
1402 Minor Alterations and Improvements	20	422	500	500
1600 Memberships	4,241	4,154	5,100	5,100
1800 Office Expense	6,703	5,801	11,000	11,000
1801 Duplicating Services (CEO/Reprographics)	326	395	5,000	5,000
1802 Periodicals and Journals	886	1,199	1,000	1,000
1803 Postage	1,104	1,970	3,000	3,000
1809 Minor Office Equipment to be Controlled	5,846	18,965	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	79	0	0
1900 Professional and Specialized Services	5,521,245	5,450,519	6,922,145	6,922,145
1908 Temporary Help	11,553	13,879	10,000	10,000

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1911 CWCAP Charges	179,233	206,099	200,000	200,000
1912 Investment Administrative Fees	59,337	64,643	70,000	70,000
1913 Merchant Fees	947	0	0	0
1940 Enterprise IT Services	112,310	106,403	341,047	341,047
2100 Rents and Leases - Equipment	131	314	0	0
2110 Short-Term Leases-Equipment	0	0	2,000	2,000
2140 Software Leases & Licenses	6,294	106,440	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	35,933	24,690	0	0
2300 Small Tools and Instruments	0	0	5,500	5,500
2400 Special Departmental Expense	3,979	4,810	57,000	57,000
2600 Transportation and Travel - General	14,011	20,431	6,000	6,000
2601 Private Auto Mileage	620	0	5,000	5,000
2602 Garage Expense	10,332	4,268	13,598	13,598
2700 Transportation and Travel - Meetings/Conferences	3,033	1,949	12,000	12,000
2800 Utilities	0	0	27,986	27,986
2801 Utilities - Purchased Electricity	1,306	3,125	0	0
2802 Utilities - Purchased Gas	0	480	0	0
2803 Utilities - Purchased Water	87	2,363	0	0
2890 Intra-Agency Services & Supplies Billing Offsets	(55,525)	(61,696)	(62,237)	(62,237)
Total Services & Supplies	6,265,822	6,096,216	8,027,926	8,027,926
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	720,000	720,000
3200 Bond Redemption	0	51,008	60,000	60,000
3520 Insurance Claims - Note 1	54,726,218	54,861,416	51,211,944	51,211,944
3700 Taxes and Assessments	0	67	0	0
Total Other Charges	54,726,218	54,912,491	51,991,944	51,991,944

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Miscellaneous				
5350 Amortization	23,573	23,509	23,541	23,541
Total Miscellaneous	23,573	23,509	23,541	23,541
TOTAL OPERATING EXPENSES	63,929,207	63,948,618	64,467,970	64,467,970
OPERATING INCOME (LOSS)	(2,455,364)	(3,389,781)	(3,865,250)	(3,865,250)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,943,268	974,660	1,800,000	1,800,000
Total Revenue from Use of Money and Property	1,943,268	974,660	1,800,000	1,800,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	87,597	1,827,707	400,000	400,000
Total Intergovernmental Revenues	87,597	1,827,707	400,000	400,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	366,577	421,980	100,000	100,000
Total Miscellaneous Revenues	366,577	421,980	100,000	100,000
TOTAL NON-OPERATING REVENUES	2,397,442	3,224,347	2,300,000	2,300,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	0	114,471	120,000	120,000
Total Other Charges	0	114,471	120,000	120,000
TOTAL NON-OPERATING EXPENSES	0	114,471	120,000	120,000
NON-OPERATING INCOME (LOSS)	2,397,442	3,109,876	2,180,000	2,180,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(57,922)	(279,905)	(1,685,250)	(1,685,250)

FUND TITLE: 293 Workers' Compensation
 Internal Service Fund
 SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	80,262	222,011	300,000	300,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	55,081	(104,628)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	15,125	23,509	23,541	23,541
CHANGE IN NET POSITION	92,546	(139,013)	(1,361,709)	(1,361,709)
Net Position - Beginning Balance	212,396	304,942	1,361,709	1,361,709
Net Position - Ending Balance	304,942	165,929	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: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	114,043	134,523	138,836	138,836
Total Charges For Services	114,043	134,523	138,836	138,836
Miscellaneous Revenues				
7710 Insurance Premiums	30,087,213	33,849,551	29,631,066	29,631,066
Total Miscellaneous Revenues	30,087,213	33,849,551	29,631,066	29,631,066
TOTAL OPERATING REVENUES	30,201,256	33,984,074	29,769,902	29,769,902
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	3,501	(3,910)	0	0
0101 Regular Salaries	1,077,175	1,034,889	1,142,910	1,142,910
0103 Overtime	8,351	19,276	10,000	10,000
0104 Annual Leave Payoffs	4,385	3,518	25,000	25,000
0105 Vacation Payoffs	23,609	52,091	50,000	50,000
0111 Other Pay	838	23,895	1,680	1,680
0200 Retirement	311,950	337,456	821,658	821,658
0205 1.62% Retirement ER Contribution 401(A) Plan	6,779	7,136	6,292	6,292
0206 Retiree Medical	39,788	35,215	38,888	38,888
0207 Health Reimbursement Account	0	19,157	0	0
0208 Pension Prepayment Discount	(12,772)	(14,396)	(41,172)	(41,172)
0301 Unemployment Insurance	0	0	2,302	2,302
0305 Salary Continuance Insurance	2,381	816	1,752	1,752
0306 Health Insurance	134,552	111,936	124,668	124,668
0308 Dental Insurance	6,410	4,075	6,408	6,408
0309 Life Insurance	540	380	504	504
0310 Accidental Death and Dismemberment Insurance	119	93	144	144

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	3,773	3,643	7,488	7,488
0352 Workers Compensation - General	5,180	5,768	10,650	10,650
0401 Medicare	14,573	15,843	33,140	33,140
0403 Optional Benefit Program	21,000	20,417	21,024	21,024
Total Salaries & Benefits	1,652,132	1,677,298	2,263,336	2,263,336
Services & Supplies				
0740 Enterprise Telephone Service Charges	13,850	17,513	15,374	15,374
0742 Cell Phones, Pagers, Blackberry Devices	1,359	1,436	2,500	2,500
1000 Household Expense	17,580	14,944	67,148	67,148
1001 Household Expense - Trash	332	430	2,000	2,000
1100 Insurance	8,563,431	21,402,912	15,256,022	15,256,022
1300 Maintenance Equipment - Non-IT Maintenance	14	0	1,000	1,000
1340 Software Maintenance & Support	23,875	59,419	110,000	110,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	3,594	5,280	8,000	8,000
1402 Minor Alterations and Improvements	1,280	290	2,500	2,500
1600 Memberships	668	668	1,000	1,000
1800 Office Expense	14,777	9,338	11,000	11,000
1801 Duplicating Services (CEO/Reprographics)	222	429	5,000	5,000
1802 Periodicals and Journals	589	0	0	0
1803 Postage	783	1,867	4,000	4,000
1809 Minor Office Equipment to be Controlled	2,952	0	5,000	5,000
1900 Professional and Specialized Services	265,226	180,484	415,718	415,718
1908 Temporary Help	3,305	0	0	0
1911 CWCAP Charges	170,614	150,228	200,000	200,000
1912 Investment Administrative Fees	40,186	40,235	50,000	50,000

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1940 Enterprise IT Services	180,038	137,559	200,611	200,611
2100 Rents and Leases - Equipment	7,624	5,102	0	0
2110 Short-Term Leases-Equipment	0	0	12,000	12,000
2140 Software Leases & Licenses	58,097	24,420	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	23,956	16,460	0	0
2400 Special Departmental Expense	4,090	7,196	35,000	35,000
2412 Facilities and Warehouse Supplies	249	0	0	0
2600 Transportation and Travel - General	5,905	8,770	10,000	10,000
2601 Private Auto Mileage	0	0	2,500	2,500
2602 Garage Expense	0	90	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	14	649	3,000	3,000
2801 Utilities - Purchased Electricity	1,216	2,551	15,657	15,657
2802 Utilities - Purchased Gas	0	364	0	0
2803 Utilities - Purchased Water	103	2,580	3,000	3,000
2890 Intra-Agency Services & Supplies Billing Offsets	(6,245)	(10,619)	(9,161)	(9,161)
Total Services & Supplies	9,399,684	22,080,595	16,517,369	16,517,369
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(5,862)	(4,874)	(5,000)	(5,000)
Total Services & Supplies Reimbursements	(5,862)	(4,874)	(5,000)	(5,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	380,000	380,000
3200 Bond Redemption	0	34,005	40,000	40,000
3500 Judgments and Damages - Note 1	20,622,133	17,770,567	14,705,673	14,705,673
3700 Taxes and Assessments	112	45	0	0
Total Other Charges	20,622,245	17,804,617	15,125,673	15,125,673
TOTAL OPERATING EXPENSES	31,668,199	41,557,636	33,901,378	33,901,378

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING INCOME (LOSS)	(1,466,943)	(7,573,562)	(4,131,476)	(4,131,476)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,325,672	604,094	1,400,000	1,400,000
Total Revenue from Use of Money and Property	1,325,672	604,094	1,400,000	1,400,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	2,990	7,745	0	0
Total Intergovernmental Revenues	2,990	7,745	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,039,779	5,982,985	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	25	(787)	0	0
Total Miscellaneous Revenues	1,039,804	5,982,198	100,000	100,000
TOTAL NON-OPERATING REVENUES	2,368,466	6,594,037	1,500,000	1,500,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	0	76,314	80,000	80,000
Total Other Charges	0	76,314	80,000	80,000
TOTAL NON-OPERATING EXPENSES	0	76,314	80,000	80,000
NON-OPERATING INCOME (LOSS)	2,368,466	6,517,723	1,420,000	1,420,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	901,523	(1,055,839)	(2,711,476)	(2,711,476)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(936,876)	1,857,502	0	0
CHANGE IN NET POSITION	(35,353)	801,663	(2,711,476)	(2,711,476)
Net Position - Beginning Balance	1,852,263	1,816,910	2,711,476	2,711,476
Net Position - Ending Balance	1,816,910	2,618,573	0	0

FUND TITLE: 294 Property and Casualty Risk
 Internal Service Fund
 SERVICE ACTIVITY: Other General

<p style="text-align: center;">OPERATING DETAIL</p> <p style="text-align: center;">(1)</p>	<p style="text-align: center;">FY 2019-20 Actuals</p> <p style="text-align: center;">(2)</p>	<p style="text-align: center;">FY 2020-21 Actuals</p> <p style="text-align: center;">(3)</p>	<p style="text-align: center;">2021-22 Recommended</p> <p style="text-align: center;">(4)</p>	<p style="text-align: center;">FY 21-22 Adopted by Board of Supervisors</p> <p style="text-align: center;">(5)</p>
<p>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.</p>				

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	8,870	13,513	0	0
Total Taxes	8,870	13,513	0	0
Charges For Services				
7590 Other Charges for Services	28,022,838	27,698,851	27,250,808	27,250,808
Total Charges For Services	28,022,838	27,698,851	27,250,808	27,250,808
TOTAL OPERATING REVENUES	28,031,708	27,712,364	27,250,808	27,250,808
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(24,318)	(21,289)	0	0
0101 Regular Salaries	5,490,754	5,227,234	5,722,342	5,722,342
0103 Overtime	89,439	102,834	67,039	67,039
0104 Annual Leave Payoffs	57,239	38,121	69,775	69,775
0105 Vacation Payoffs	84,381	76,266	66,414	66,414
0111 Other Pay	59,886	58,986	57,972	57,972
0200 Retirement	1,645,511	1,755,698	2,078,533	2,078,533
0205 1.62% Retirement ER Contribution 401(A) Plan	17,585	22,505	40,645	40,645
0206 Retiree Medical	205,049	179,496	196,558	196,558
0207 Health Reimbursement Account	0	33,000	0	0
0208 Pension Prepayment Discount	(61,178)	(74,608)	(105,853)	(105,853)
0301 Unemployment Insurance	0	0	5,798	5,798
0305 Salary Continuance Insurance	3,353	1,149	2,526	2,526
0306 Health Insurance	892,098	847,233	939,792	939,792
0308 Dental Insurance	9,686	6,443	9,612	9,612
0309 Life Insurance	779	598	756	756
0310 Accidental Death and Dismemberment Insurance	172	146	216	216

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	71,012	65,824	68,784	68,784
0352 Workers Compensation - General	590,965	647,362	620,548	620,548
0401 Medicare	79,898	76,300	83,865	83,865
0403 Optional Benefit Program	31,208	28,000	31,536	31,536
Total Salaries & Benefits	9,243,519	9,071,298	9,956,858	9,956,858
Services & Supplies				
0600 Clothing and Personal Supplies	40,254	39,178	34,361	34,361
0740 Enterprise Telephone Service Charges	13,095	14,368	13,778	13,778
0741 Telephone Service Charges from Vendors	201,732	468,569	368,000	368,000
0742 Cell Phones, Pagers, Blackberry Devices	335	2,375	3,199	3,199
1000 Household Expense	192,650	178,465	198,388	198,388
1001 Household Expense - Trash	27,868	33,402	29,957	29,957
1100 Insurance	102,867	124,926	133,456	133,456
1300 Maintenance Equipment - Non-IT Maintenance	3,457,850	3,459,679	3,848,588	3,848,588
1301 Maintenance - Inventory Parts	10,546	11,953	20,055	20,055
1302 Parts not Direct Billed to Customers	114,505	144,249	121,000	121,000
1340 Software Maintenance & Support	97,737	102,742	160,396	160,396
1400 Maintenance - Buildings and Improvements	322,243	288,355	308,895	308,895
1402 Minor Alterations and Improvements	14,891	24,286	27,015	27,015
1600 Memberships	2,108	1,901	2,350	2,350
1700 Miscellaneous Expense	209,945	(54,374)	18,600	18,600
1800 Office Expense	12,708	11,213	19,603	19,603
1801 Duplicating Services (CEO/Reprographics)	1,897	1,939	1,900	1,900
1803 Postage	2,730	1,816	2,800	2,800
1809 Minor Office Equipment to be Controlled	661	0	6,000	6,000
1840 IT Hardware Purchases (Purchases under \$5,000)	34,811	2,055	41,000	41,000

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	1,569,023	1,862,694	1,742,449	1,742,449
1911 CWCAP Charges	671,975	632,564	662,609	662,609
1912 Investment Administrative Fees	13,725	18,031	20,414	20,414
1940 Enterprise IT Services	0	730	10,000	10,000
1941 IT Professional Services Contracts	2,431	0	2,921	2,921
2000 Publications and Legal Notices	524	0	0	0
2100 Rents and Leases - Equipment	16,320	19,333	18,760	18,760
2140 Software Leases & Licenses	17,543	31,274	34,329	34,329
2300 Small Tools and Instruments	40,863	45,699	32,768	32,768
2400 Special Departmental Expense	3,941,139	3,771,119	3,909,894	3,909,894
2600 Transportation and Travel - General	2,143	3	0	0
2601 Private Auto Mileage	385	206	1,676	1,676
2602 Garage Expense	322,779	227,550	300,417	300,417
2700 Transportation and Travel - Meetings/Conferences	5,000	(5,000)	5,000	5,000
2800 Utilities	(1)	0	158,755	158,755
2801 Utilities - Purchased Electricity	153,270	142,350	182,432	182,432
2802 Utilities - Purchased Gas	22,912	27,919	23,569	23,569
2803 Utilities - Purchased Water	27,706	16,259	35,160	35,160
2890 Intra-Agency Services & Supplies Billing Offsets	(324,444)	(227,550)	(300,417)	(300,417)
Total Services & Supplies	11,344,726	11,420,278	12,200,077	12,200,077
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,825,000	1,825,000
3700 Taxes and Assessments	1,924	1,924	8,000	8,000
Total Other Charges	1,924	1,924	1,833,000	1,833,000

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	12,950,000	13,142,000
Total Equipment	0	0	12,950,000	13,142,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	10,923	10,923
Total Intangible Assets-Amortizable	0	0	10,923	10,923
Miscellaneous				
5300 Depreciation	7,198,733	7,241,222	7,198,734	7,198,734
Total Miscellaneous	7,198,733	7,241,222	7,198,734	7,198,734
TOTAL OPERATING EXPENSES	27,788,902	27,734,722	44,149,592	44,341,592
OPERATING INCOME (LOSS) - Note 1	242,806	(22,358)	(16,898,784)	(17,090,784)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	452,011	272,402	270,288	270,288
Total Revenue from Use of Money and Property	452,011	272,402	270,288	270,288
Intergovernmental Revenues				
7060 Federal - Disaster Relief	55,789	48,170	0	0
Total Intergovernmental Revenues	55,789	48,170	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	27,264	37,038	34,309	34,309
7680 Six-Month Expired (Outlawed) Checks	(594)	1,046	300	300
Total Miscellaneous Revenues	26,670	38,084	34,609	34,609
TOTAL NON-OPERATING REVENUES	534,470	358,656	304,897	304,897
NON-OPERATING EXPENSES				
Special Items				

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
5000 Special Items	0	0	2,500,000	2,500,000
Total Special Items	0	0	2,500,000	2,500,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(680,549)	(316,399)	0	0
Total Miscellaneous	(680,549)	(316,399)	0	0
TOTAL NON-OPERATING EXPENSES	(680,549)	(316,399)	2,500,000	2,500,000
NON-OPERATING INCOME (LOSS)	1,215,019	675,055	(2,195,103)	(2,195,103)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	1,457,825	652,697	(19,093,887)	(19,285,887)
7805 Capital Contributions	0	218,647	0	0
7810 Transfers In - from Fund 100	5,645,187	3,118,347	5,715,851	5,907,851
7811 Transfers In - from Funds 101-199	1,162,927	1,780,511	735,559	735,559
7812 Transfers In - from Funds 2AA-299	65,970	0	0	0
7814 Transfers In - from Funds 400-499	2,304,532	2,180,132	3,186,000	3,186,000
4800 Transfers Out - to Fund 100	0	(278,380)	0	0
4801 Transfers Out - to Funds 101-199	(9,352)	0	0	0
4802 Transfers Out - to Funds 2AA-299	0	(5,578)	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(7,495,911)	1,876,058	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	0	0	(3,937,779)	(3,937,779)
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	(1,851,804)	(12,688,363)	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	0	0	7,198,734	7,198,734
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	0	(1,137,489)	(1,137,489)
CHANGE IN NET POSITION	1,064,374	(3,360,929)	(7,628,011)	(7,628,011)
Net Position - Beginning Balance	6,158,083	7,222,457	7,628,011	7,628,011
Net Position - Ending Balance	7,222,457	3,861,528	0	0

FUND TITLE: 296 OC Fleet Services
 Internal Service Fund
 SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	6,036,954	11,252,779	12,950,000	13,142,000
Total Equipment	6,036,954	11,252,779	12,950,000	13,142,000
4200 Structures and Improvements				
PA13 CCG-Replace 4160 TMFR & 480 Volt Dist	0	1,581	0	0
Total Structures and Improvements	0	1,581	0	0
4251 Commercially Acquired Multi-Year Software Amortizable				
3710 OC Fleet - Administration	0	0	10,923	10,923
Total Commercially Acquired Multi-Year Software Amortizable	0	0	10,923	10,923
TOTAL CAPITAL ASSET ACQUISITIONS	6,036,954	11,254,360	12,960,923	13,152,923
<p>Note 1 - Operating Loss is overstated in the 2021-22 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2021-22 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	5,334,830	4,765,949	5,603,384	5,603,384
Total Charges For Services	5,334,830	4,765,949	5,603,384	5,603,384
TOTAL OPERATING REVENUES	5,334,830	4,765,949	5,603,384	5,603,384
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	11,470	8,946	5,000	5,000
0101 Regular Salaries	1,016,171	1,075,883	1,130,291	1,130,291
0102 Extra Help	149,662	73,049	60,000	60,000
0103 Overtime	82,851	61,606	50,000	50,000
0111 Other Pay	7,344	7,159	7,500	7,500
0150 Labor Burden	0	(3,842)	0	0
0200 Retirement	289,725	346,680	397,097	397,097
0205 1.62% Retirement ER Contribution 401(A) Plan	5,264	7,835	15,090	15,090
0206 Retiree Medical	37,751	36,693	38,444	38,444
0208 Pension Prepayment Discount	(13,585)	(12,887)	(21,414)	(21,414)
0301 Unemployment Insurance	0	0	1,185	1,185
0305 Salary Continuance Insurance	1,090	441	820	820
0306 Health Insurance	168,309	180,139	197,424	197,424
0308 Dental Insurance	3,312	2,366	3,096	3,096
0309 Life Insurance	272	221	252	252
0310 Accidental Death and Dismemberment Insurance	60	54	72	72
0319 Other Insurance	17,892	15,973	15,336	15,336
0352 Workers Compensation - General	37,707	59,911	63,250	63,250
0401 Medicare	17,722	17,035	17,279	17,279
0403 Optional Benefit Program	12,250	10,500	10,152	10,152
Total Salaries & Benefits	1,845,267	1,887,762	1,990,874	1,990,874

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	815	922	5,000	5,000
0700 Communications	413	447	864	864
0740 Enterprise Telephone Service Charges	12,154	8,349	11,976	11,976
0742 Cell Phones, Pagers, Blackberry Devices	2,126	1,965	2,600	2,600
1000 Household Expense	8,022	9,044	7,666	7,666
1001 Household Expense - Trash	1,451	1,505	3,000	3,000
1100 Insurance	11,649	16,582	16,105	16,105
1300 Maintenance Equipment - Non-IT Maintenance	34,105	40,236	45,000	45,000
1340 Software Maintenance & Support	35,279	36,631	33,000	33,000
1341 Hardware Maintenance & Support	110,347	213,635	165,000	165,000
1400 Maintenance - Buildings and Improvements	24,689	52,516	1,090,000	1,090,000
1402 Minor Alterations and Improvements	37,095	13,703	25,000	25,000
1600 Memberships	0	0	500	500
1800 Office Expense	16,138	9,346	15,000	15,000
1803 Postage	26,711	1,678	10,000	10,000
1806 Printing Costs - Outside Vendors	1,544,679	1,638,317	1,480,000	1,480,000
1809 Minor Office Equipment to be Controlled	0	0	25,000	25,000
1840 IT Hardware Purchases (Purchases under \$5,000)	11,007	578	27,185	27,185
1900 Professional and Specialized Services	69,601	101,056	80,000	80,000
1908 Temporary Help	14,505	0	10,000	10,000
1911 CWCAP Charges	59,465	125,563	60,000	60,000
1912 Investment Administrative Fees	2,126	2,543	3,000	3,000
1920 Non-Claimable Administrative Expense	6,432	3,104	670	670
1940 Enterprise IT Services	68,423	60,944	70,000	70,000
1941 IT Professional Services Contracts	680	0	6,000	6,000
2100 Rents and Leases - Equipment	276,725	227,534	0	0

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2140 Software Leases & Licenses	64,222	30,623	70,000	70,000
2300 Small Tools and Instruments	0	0	1,000	1,000
2400 Special Departmental Expense	1,558	2,429	10,000	10,000
2412 Facilities and Warehouse Supplies	790	29	2,500	2,500
2600 Transportation and Travel - General	3,646	3,548	5,000	5,000
2601 Private Auto Mileage	202	138	500	500
2602 Garage Expense	16,261	10,061	19,723	19,723
2700 Transportation and Travel - Meetings/Conferences	300	0	500	500
2740 IT Training & Travel	0	1,200	1,500	1,500
2801 Utilities - Purchased Electricity	24,835	16,952	29,651	29,651
2802 Utilities - Purchased Gas	1,617	2,457	1,481	1,481
2803 Utilities - Purchased Water	1,316	1,339	1,408	1,408
Total Services & Supplies	2,489,384	2,634,974	3,335,829	3,335,829
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	991,466	991,466
3700 Taxes and Assessments	2,446	0	5,000	5,000
Total Other Charges	2,446	0	996,466	996,466
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	130,000	130,000
Total Equipment	0	0	130,000	130,000
Structures & Improvements				
4200 Structures and Improvements	0	0	2,000,000	2,000,000
Total Structures & Improvements	0	0	2,000,000	2,000,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	3,008	3,008
Total Intangible Assets-Amortizable	0	0	3,008	3,008

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Miscellaneous				
5300 Depreciation	301,297	300,468	305,000	305,000
Total Miscellaneous	301,297	300,468	305,000	305,000
TOTAL OPERATING EXPENSES	4,638,394	4,823,204	8,761,177	8,761,177
OPERATING INCOME (LOSS) - Note 1	696,436	(57,255)	(3,157,793)	(3,157,793)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	70,947	37,132	70,000	70,000
Total Revenue from Use of Money and Property	70,947	37,132	70,000	70,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	18,015	27,132	0	0
Total Intergovernmental Revenues	18,015	27,132	0	0
Miscellaneous Revenues				
7661 Other Sales - Taxable	78,697	75,796	80,000	80,000
7670 Miscellaneous Revenue	45,905	49,637	45,000	45,000
Total Miscellaneous Revenues	124,602	125,433	125,000	125,000
TOTAL NON-OPERATING REVENUES	213,564	189,697	195,000	195,000
NON-OPERATING EXPENSES				
Other Charges				
3351 Lease Purchase Interest Payment	74,686	112,313	0	0
3352 Lease Equipment - Debt Service Interest	0	0	37,207	37,207
Total Other Charges	74,686	112,313	37,207	37,207
Special Items				
5000 Special Items	0	0	507,165	507,165
Total Special Items	0	0	507,165	507,165

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING EXPENSES	74,686	112,313	544,372	544,372
NON-OPERATING INCOME (LOSS)	138,878	77,384	(349,372)	(349,372)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	835,314	20,129	(3,507,165)	(3,507,165)
7812 Transfers In - from Funds 2AA-299	0	5,578	0	0
4802 Transfers Out - to Funds 2AA-299	0	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	10,432	(195,121)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(302,838)	(1,809,152)	305,000	305,000
CHANGE IN NET POSITION	542,908	(1,978,566)	(3,202,165)	(3,202,165)
Net Position - Beginning Balance	2,327,269	2,870,177	3,202,165	3,202,165
Net Position - Ending Balance	2,870,177	891,611	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	130,000	130,000
Total Equipment	0	0	130,000	130,000
4200 Structures and Improvements				
P003 TISF Capital Project	0	0	2,000,000	2,000,000
Total Structures and Improvements	0	0	2,000,000	2,000,000
4251 Commercially Acquired Multi-Year Software Amortizable				
3200 OC Printing & Graphics	0	0	3,008	3,008
Total Commercially Acquired Multi-Year Software Amortizable	0	0	3,008	3,008
TOTAL CAPITAL ASSET ACQUISITIONS	0	0	2,133,008	2,133,008

FUND TITLE: 297 Reprographics
 Internal Service Fund
 SERVICE ACTIVITY: Other General

<p style="text-align: center;">OPERATING DETAIL</p> <p style="text-align: center;">(1)</p>	<p style="text-align: center;">FY 2019-20 Actuals</p> <p style="text-align: center;">(2)</p>	<p style="text-align: center;">FY 2020-21 Actuals</p> <p style="text-align: center;">(3)</p>	<p style="text-align: center;">2021-22 Recommended</p> <p style="text-align: center;">(4)</p>	<p style="text-align: center;">FY 21-22 Adopted by Board of Supervisors</p> <p style="text-align: center;">(5)</p>
<p>Note 1 - Operating Loss is overstated in the 2021-22 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2021-22 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,372,673	2,222,545	1,531,244	1,531,244
Total Miscellaneous Revenues	3,372,673	2,222,545	1,531,244	1,531,244
TOTAL OPERATING REVENUES	3,372,673	2,222,545	1,531,244	1,531,244
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	162,253	150,855	151,031	151,031
1911 CWCAP Charges	86,020	76,202	110,000	110,000
1912 Investment Administrative Fees	2,742	2,722	1,200	1,200
2400 Special Departmental Expense	1,052,921	1,070,454	1,416,199	1,416,199
Total Services & Supplies	1,303,936	1,300,233	1,678,430	1,678,430
Other Charges				
3510 Other Charges - Operating	(160,875)	747,538	458,616	458,616
3520 Insurance Claims	2,470,828	2,516,139	2,930,193	2,930,193
3530 Insurance Premiums	505,641	443,593	445,000	445,000
Total Other Charges	2,815,594	3,707,270	3,833,809	3,833,809
TOTAL OPERATING EXPENSES	4,119,530	5,007,503	5,512,239	5,512,239
OPERATING INCOME (LOSS)	(746,857)	(2,784,958)	(3,980,995)	(3,980,995)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	90,264	41,147	15,900	15,900
Total Revenue from Use of Money and Property	90,264	41,147	15,900	15,900
Miscellaneous Revenues				
7670 Miscellaneous Revenue	476,338	470,622	458,616	458,616
Total Miscellaneous Revenues	476,338	470,622	458,616	458,616
TOTAL NON-OPERATING REVENUES	566,602	511,769	474,516	474,516

FUND TITLE: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,180,192	2,180,192
Total Special Items	0	0	2,180,192	2,180,192
TOTAL NON-OPERATING EXPENSES	0	0	2,180,192	2,180,192
NON-OPERATING INCOME (LOSS)	566,602	511,769	(1,705,676)	(1,705,676)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(180,255)	(2,273,189)	(5,686,671)	(5,686,671)
7810 Transfers In - from Fund 100	996,662	1,070,454	1,416,200	1,416,200
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(19,877)	(10,332)	0	0
CHANGE IN NET POSITION	796,530	(1,213,067)	(4,270,471)	(4,270,471)
Net Position - Beginning Balance	4,476,221	5,272,751	4,270,471	4,270,471
Net Position - Ending Balance	5,272,751	4,059,684	0	0

FUND TITLE: 29W Wellness Program
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	1,802,177	134,010	0	0
Total Charges For Services	1,802,177	134,010	0	0
TOTAL OPERATING REVENUES	1,802,177	134,010	0	0
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	21	0	0	0
0900 Food	304	0	500	500
1000 Household Expense	32,775	28,248	35,618	35,618
1001 Household Expense - Trash	345	457	500	500
1100 Insurance	0	0	5,036	5,036
1300 Maintenance Equipment - Non-IT Maintenance	5,054	190	5,000	5,000
1400 Maintenance - Buildings and Improvements	4,634	11,952	15,000	15,000
1402 Minor Alterations and Improvements	35	641	100	100
1500 Medical, Dental and Laboratory Supplies	32	0	0	0
1800 Office Expense	4,048	298	15,000	15,000
1802 Periodicals and Journals	82	1,225	2,000	2,000
1803 Postage	0	0	40,000	40,000
1809 Minor Office Equipment to be Controlled	8,451	595	8,500	8,500
1840 IT Hardware Purchases (Purchases under \$5,000)	6,965	0	0	0
1900 Professional and Specialized Services	1,104,438	609,200	1,197,147	1,197,147
1911 CWCAP Charges	2,738	2,864	2,800	2,800
1912 Investment Administrative Fees	2,255	2,683	0	0
1940 Enterprise IT Services	0	6,131	20,000	20,000
2100 Rents and Leases - Equipment	0	0	6,000	6,000
2140 Software Leases & Licenses	1,400	0	3,000	3,000
2300 Small Tools and Instruments	55	0	0	0

FUND TITLE: 29W Wellness Program
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2400 Special Departmental Expense	70,804	636	900,000	900,000
2801 Utilities - Purchased Electricity	1,211	2,725	38,739	38,739
2802 Utilities - Purchased Gas	0	405	0	0
2803 Utilities - Purchased Water	91	2,373	100	100
Total Services & Supplies	1,245,738	670,623	2,295,040	2,295,040
Other Charges				
3200 Bond Redemption	0	70,623	229,210	229,210
3700 Taxes and Assessments	53	53	0	0
Total Other Charges	53	70,676	229,210	229,210
Miscellaneous				
5300 Depreciation	0	16,430	0	0
Total Miscellaneous	0	16,430	0	0
TOTAL OPERATING EXPENSES	1,245,791	757,729	2,524,250	2,524,250
OPERATING INCOME (LOSS)	556,386	(623,719)	(2,524,250)	(2,524,250)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	73,941	40,012	0	0
Total Revenue from Use of Money and Property	73,941	40,012	0	0
Intergovernmental Revenues				
7060 Federal - Disaster Relief	0	439	0	0
Total Intergovernmental Revenues	0	439	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	709,462	100,599	531,000	531,000
Total Miscellaneous Revenues	709,462	100,599	531,000	531,000
TOTAL NON-OPERATING REVENUES	783,403	141,050	531,000	531,000

FUND TITLE: 29W Wellness Program
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	0	158,492	0	0
Total Other Charges	0	158,492	0	0
Special Items				
5000 Special Items	0	0	1,790,299	1,790,299
Total Special Items	0	0	1,790,299	1,790,299
TOTAL NON-OPERATING EXPENSES	0	158,492	1,790,299	1,790,299
NON-OPERATING INCOME (LOSS)	783,403	(17,442)	(1,259,299)	(1,259,299)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,339,789	(641,161)	(3,783,549)	(3,783,549)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,047	(107,621)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(58,898)	(42,468)	0	0
CHANGE IN NET POSITION	1,282,938	(791,250)	(3,783,549)	(3,783,549)
Net Position - Beginning Balance	3,597,464	4,880,402	3,783,549	3,783,549
Net Position - Ending Balance	4,880,402	4,089,152	0	0
CAPITAL ASSET ACQUISITIONS				
Capital Assets				
Equipment				
4000 Equipment (Purchases over \$5,000)	58,898	0	0	0
Total Equipment	58,898	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	58,898	0	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	836,660	815,597	855,800	855,800
Total Miscellaneous Revenues	836,660	815,597	855,800	855,800
TOTAL OPERATING REVENUES	836,660	815,597	855,800	855,800
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	860,359	812,168	855,800	855,800
Total Other Charges	860,359	812,168	855,800	855,800
TOTAL OPERATING EXPENSES	860,359	812,168	855,800	855,800
OPERATING INCOME (LOSS)	(23,699)	3,429	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	86,207	86,207
Total Special Items	0	0	86,207	86,207
TOTAL NON-OPERATING EXPENSES	0	0	86,207	86,207
NON-OPERATING INCOME (LOSS)	0	0	(86,207)	(86,207)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(23,699)	3,429	(86,207)	(86,207)
CHANGE IN NET POSITION	(23,699)	3,429	(86,207)	(86,207)
Net Position - Beginning Balance	105,095	81,396	86,207	86,207
Net Position - Ending Balance	81,396	84,825	0	0