

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,341,903	1,218,989	774,660	774,660
6621 Lease Revenues	0	16,710	0	0
6640 Interest Lease	0	1,130	0	0
Total Revenue from Use of Money and Property	1,341,903	1,236,829	774,660	774,660
Charges For Services				
7590 Other Charges for Services	81,279,849	83,807,888	95,756,042	95,756,042
Total Charges For Services	81,279,849	83,807,888	95,756,042	95,756,042
TOTAL OPERATING REVENUES	82,621,752	85,044,717	96,530,702	96,530,702
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(55,898)	(156,129)	509,933	509,933
0101 Regular Salaries	7,490,388	7,492,128	7,411,348	7,411,348
0102 Extra Help	137,072	69,042	0	0
0103 Overtime	68,889	100,173	101,738	101,738
0104 Annual Leave Payoffs	27,201	8,006	20,370	20,370
0105 Vacation Payoffs	204,870	332,713	205,056	205,056
0111 Other Pay	20	39	0	0
0150 Labor Burden	105	(9,593)	0	0
0200 Retirement	2,696,644	2,829,442	2,618,056	2,618,056
0204 County Paid Executive Deferred Compensation Plan	9,132	6,903	7,870	7,870
0205 1.62% Retirement ER Contribution 401(A) Plan	32,188	36,472	47,579	47,579
0206 Retiree Medical	255,065	248,001	203,543	203,543
0207 Health Reimbursement Account	0	0	53,760	53,760
0208 Pension Prepayment Discount	(144,915)	(168,459)	0	0
0301 Unemployment Insurance	8,201	14	(92)	(92)
0305 Salary Continuance Insurance	10,788	10,353	10,262	10,262

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OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0306 Health Insurance	853,372	875,787	983,784	983,784
0308 Dental Insurance	16,397	27,902	31,152	31,152
0309 Life Insurance	2,282	2,144	2,472	2,472
0310 Accidental Death and Dismemberment Insurance	559	527	816	816
0319 Other Insurance	21,298	21,613	21,024	21,024
0352 Workers Compensation - General	26,766	32,346	34,902	34,902
0401 Medicare	113,420	115,620	107,613	107,613
0402 Executive Car Allowance	9,180	6,737	9,180	9,180
0403 Optional Benefit Program	113,001	114,250	103,896	103,896
Total Salaries & Benefits	11,896,025	11,996,031	12,484,262	12,484,262
Services & Supplies				
0600 Clothing and Personal Supplies	0	302	0	0
0701 Telephone/Telegraph - Interfund Transfer	1,180	0	0	0
0740 Enterprise Telephone Service Charges	226,297	252,873	267,534	267,534
0741 Telephone Service Charges from Vendors	6,222,671	6,320,261	7,077,289	7,077,289
0742 Cell Phones, Pagers, Blackberry Devices	2,103	3,317	6,200	6,200
0900 Food	0	0	2,500	2,500
1000 Household Expense	370,750	348,030	394,622	394,622
1001 Household Expense - Trash	8,026	13,349	12,297	12,297
1100 Insurance	225,675	268,787	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	2,863	1,548	5,240	5,240
1340 Software Maintenance & Support	2,421,798	1,026,496	1,027,022	1,027,022
1341 Hardware Maintenance & Support	2,523,414	3,655,146	3,459,845	3,459,845
1400 Maintenance - Buildings and Improvements	292,307	626,116	421,761	421,761
1402 Minor Alterations and Improvements	216,128	149,191	906,676	906,676
1500 Medical, Dental and Laboratory Supplies	0	273	0	0
1600 Memberships	82,501	73,300	87,899	87,899

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OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	87,808	10,206	118,980	118,980
1801 Duplicating Services (CEO/Reprographics)	264	235	1,770	1,770
1803 Postage	724	625	1,303	1,303
1809 Minor Office Equipment to be Controlled	0	42,111	1,000	1,000
1840 IT Hardware Purchases (Purchases under \$5,000)	705,675	865,097	899,464	899,464
1900 Professional and Specialized Services	5,295,404	5,972,493	7,110,780	7,110,780
1908 Temporary Help	0	36,465	200,000	200,000
1911 CWCAP Charges	943,421	1,245,688	819,681	819,681
1912 Investment Administrative Fees	12,806	10,872	19,216	19,216
1920 Non-Claimable Administrative Expense	13,173	8,459	25,000	25,000
1940 Enterprise IT Services	8,890,440	9,264,125	10,773,141	10,773,141
1941 IT Professional Services Contracts	37,934,920	38,239,662	45,971,568	45,971,568
2000 Publications and Legal Notices	0	755	0	0
2100 Rents and Leases - Equipment	1,649	267	0	0
2110 Short-Term Leases-Equipment	14,399	2,978	18,240	18,240
2140 Software Leases & Licenses	3,647,652	34	6,712,210	6,712,210
2141 IT Hardware Leases	30,072	30,072	1,200	1,200
2143 Short-Term SBITA	0	758,808	2,293,347	2,293,347
2210 Short-Term Lease-Buildings and Improvements	607	607	25,700	25,700
2300 Small Tools and Instruments	83	744	4,200	4,200
2400 Special Departmental Expense	29,721	43,444	68,933	68,933
2600 Transportation and Travel - General	8,755	11,448	12,400	12,400
2601 Private Auto Mileage	153	740	2,500	2,500
2602 Garage Expense	53,595	44,953	56,000	56,000
2700 Transportation and Travel - Meetings/Conferences	3,575	8,016	10,000	10,000
2740 IT Training & Travel	6,059	9,374	80,500	80,500
2801 Utilities - Purchased Electricity	1,163,685	1,259,870	1,249,187	1,249,187

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OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2802 Utilities - Purchased Gas	2,290	3,690	3,329	3,329
2803 Utilities - Purchased Water	39,777	38,884	45,971	45,971
2890 Intra-Agency Services & Supplies Billing Offsets	(10,870,417)	(11,443,902)	(10,872,510)	(10,872,510)
Total Services & Supplies	60,612,003	59,205,809	79,621,995	79,621,995
Other Charges				
3200 Bond Redemption	35,691	41,406	36,831	36,831
3251 Financed Purchase - Principal Payment	110,772	100,633	4,465,518	4,465,518
3700 Taxes and Assessments	566	1,478	583	583
Total Other Charges	147,029	143,517	4,502,932	4,502,932
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	6,717,207	6,717,207
Total Equipment	0	0	6,717,207	6,717,207
Structures & Improvements				
4200 Structures and Improvements	0	0	2,358,846	2,358,846
Total Structures & Improvements	0	0	2,358,846	2,358,846
Miscellaneous				
5300 Depreciation	5,424,519	9,972,879	6,543,014	6,543,014
Total Miscellaneous	5,424,519	9,972,879	6,543,014	6,543,014
TOTAL OPERATING EXPENSES	78,079,576	81,318,236	112,228,256	112,228,256
OPERATING INCOME (LOSS) - Note 1	4,542,176	3,726,481	(15,697,554)	(15,697,554)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	134,816	669,263	465,000	465,000
Total Revenue from Use of Money and Property	134,816	669,263	465,000	465,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	13,012	511,656	0	0
7130 Other Governmental Agencies	243,981	232,074	233,000	233,000
Total Intergovernmental Revenues	256,993	743,730	233,000	233,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	12,988	6,004	0	0
7670 Miscellaneous Revenue	24,351	124,855	0	0
7680 Six-Month Expired (Outlawed) Checks	4	10,092	0	0
Total Miscellaneous Revenues	37,343	140,951	0	0
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	(2)	0	0	0
Total Other Financing Sources	(2)	0	0	0
TOTAL NON-OPERATING REVENUES	429,150	1,553,944	698,000	698,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	85,260	92,253	87,990	87,990
3351 Lease Purchase Interest Payment	10,851	15,144	10,993	10,993
3353 Lease IT Equipment - Debt Service Interest	0	455	0	0
Total Other Charges	96,111	107,852	98,983	98,983
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	62,803	101,648	0	0
Total Miscellaneous	62,803	101,648	0	0
TOTAL NON-OPERATING EXPENSES	158,914	209,500	98,983	98,983
NON-OPERATING INCOME (LOSS)	270,236	1,344,444	599,017	599,017
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	4,812,412	5,070,925	(15,098,537)	(15,098,537)
7805 Capital Contributions	(33,584)	0	0	0

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SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	0	176,601	0	0
7811 Transfers In - from Funds 101-199	808,665	1,205,889	1,254,023	1,254,023
7812 Transfers In - from Funds 2AA-299	0	30,673	0	0
4800 Transfers Out - to Fund 100	0	(2,442,403)	0	0
4802 Transfers Out - to Funds 2AA-299	0	(18,708)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(413,575)	1,958,202	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(1,580,576)	(5,017,637)	6,543,014	6,543,014
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(5,295,239)	(2,146,534)	(3,592,781)	(3,592,781)
CHANGE IN NET POSITION	(1,701,897)	(1,182,992)	(10,894,281)	(10,894,281)
Net Position - Beginning Balance	11,649,613	9,947,716	10,894,281	10,894,281
Net Position - Ending Balance	9,947,716	8,764,724	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	48,559	0	0
4040 IT Equipment (Purchases over \$5,000)	1,107,194	3,252,650	6,717,207	6,717,207
Total Equipment	1,107,194	3,301,209	6,717,207	6,717,207
4200 Structures and Improvements				
P640 KVA Back-Up Generator Project	0	26,563	1,393,846	1,393,846
P648 MeeFog - Humidification System	2,160	0	0	0
P649 Computer Room Air Handler Refresh & Upgrade	20,629	453,963	0	0
P650 Redundant Bus and ATS Installation and Upgrade	3,165,214	26,285	0	0
P651 OCDC Roof Replacement	5,527	1,043,739	0	0
P653 OCDC Replace Supply Fan & Exhaust	7,408	0	0	0
PN01 RUSSELL ELECTRIC MSB CIRCUIT BREAKER REBUILT	0	0	165,000	165,000
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	0	0	550,000	550,000
PN03 DATA CENTER COMPUTER END-ROW NETWORKING	0	0	250,000	250,000
Total Structures and Improvements	3,200,938	1,550,550	2,358,846	2,358,846
TOTAL CAPITAL ASSET ACQUISITIONS	4,308,132	4,851,759	9,076,053	9,076,053

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<p style="text-align: center;">OPERATING DETAIL</p> <p style="text-align: center;">(1)</p>	<p style="text-align: center;">FY 2021-22 Actuals</p> <p style="text-align: center;">(2)</p>	<p style="text-align: center;">FY 2022-23 Actuals</p> <p style="text-align: center;">(3)</p>	<p style="text-align: center;">2023-24 Recommended</p> <p style="text-align: center;">(4)</p>	<p style="text-align: center;">FY 23-24 Adopted by Board of Supervisors</p> <p style="text-align: center;">(5)</p>
<p>Note 1 - Operating Loss is overstated in the 2023-24 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 2023-24 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: 290 Insured Health Plans
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	182,288,966	185,853,771	199,830,412	199,830,412
Total Miscellaneous Revenues	182,288,966	185,853,771	199,830,412	199,830,412
TOTAL OPERATING REVENUES	182,288,966	185,853,771	199,830,412	199,830,412
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	182,664,863	186,281,838	199,830,412	199,830,412
Total Other Charges	182,664,863	186,281,838	199,830,412	199,830,412
TOTAL OPERATING EXPENSES	182,664,863	186,281,838	199,830,412	199,830,412
OPERATING INCOME (LOSS)	(375,897)	(428,067)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	389,428	250,563	0	0
Total Miscellaneous Revenues	389,428	250,563	0	0
TOTAL NON-OPERATING REVENUES	389,428	250,563	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,850,533	5,850,533
Total Special Items	0	0	5,850,533	5,850,533
TOTAL NON-OPERATING EXPENSES	0	0	5,850,533	5,850,533
NON-OPERATING INCOME (LOSS)	389,428	250,563	(5,850,533)	(5,850,533)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	13,531	(177,504)	(5,850,533)	(5,850,533)

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	13,531	(177,504)	(5,850,533)	(5,850,533)
Net Position - Beginning Balance	6,678,229	6,691,760	5,850,533	5,850,533
Net Position - Ending Balance	6,691,760	6,514,256	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	1,687,487	63,615	0	0
Total Miscellaneous Revenues	1,687,487	63,615	0	0
TOTAL OPERATING REVENUES	1,687,487	63,615	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	55,874	65,387	65,133	65,133
1911 CWCAP Charges	1,359	2,318	1,822	1,822
1912 Investment Administrative Fees	2,661	2,080	700	700
Total Services & Supplies	59,894	69,785	67,655	67,655
Other Charges				
3500 Judgments and Damages	0	0	2,519,614	2,519,614
3520 Insurance Claims	1,003,724	962,743	0	0
Total Other Charges	1,003,724	962,743	2,519,614	2,519,614
TOTAL OPERATING EXPENSES	1,063,618	1,032,528	2,587,269	2,587,269
OPERATING INCOME (LOSS)	623,869	(968,913)	(2,587,269)	(2,587,269)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	27,669	126,065	33,400	33,400
Total Revenue from Use of Money and Property	27,669	126,065	33,400	33,400
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,550	144	0	0
Total Miscellaneous Revenues	1,550	144	0	0
TOTAL NON-OPERATING REVENUES	29,219	126,209	33,400	33,400

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,379,192	1,379,192
Total Special Items	0	0	1,379,192	1,379,192
TOTAL NON-OPERATING EXPENSES	0	0	1,379,192	1,379,192
NON-OPERATING INCOME (LOSS)	29,219	126,209	(1,345,792)	(1,345,792)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	653,088	(842,704)	(3,933,061)	(3,933,061)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,247	(1,951)	0	0
CHANGE IN NET POSITION	654,335	(844,655)	(3,933,061)	(3,933,061)
Net Position - Beginning Balance	4,059,894	4,714,229	3,933,061	3,933,061
Net Position - Ending Balance	4,714,229	3,869,574	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	66,947,478	71,056,679	77,076,691	77,076,691
Total Miscellaneous Revenues	66,947,478	71,056,679	77,076,691	77,076,691
TOTAL OPERATING REVENUES	66,947,478	71,056,679	77,076,691	77,076,691
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,150,513	3,112,543	3,257,737	3,257,737
1911 CWCAP Charges	84,342	76,801	162,874	162,874
1912 Investment Administrative Fees	9,057	6,599	2,130	2,130
2400 Special Departmental Expense	810,903	770,793	738,706	738,706
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	4,054,815	3,966,736	4,203,705	4,203,705
Other Charges				
3520 Insurance Claims	74,694,723	71,553,524	80,541,593	80,541,593
Total Other Charges	74,694,723	71,553,524	80,541,593	80,541,593
TOTAL OPERATING EXPENSES	78,749,538	75,520,260	84,745,298	84,745,298
OPERATING INCOME (LOSS)	(11,802,060)	(4,463,581)	(7,668,607)	(7,668,607)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	93,175	444,437	8,904	8,904
Total Revenue from Use of Money and Property	93,175	444,437	8,904	8,904
Intergovernmental Revenues				
7040 Federal - Health Administration	792,056	1,405,424	799,998	799,998
Total Intergovernmental Revenues	792,056	1,405,424	799,998	799,998

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,747,965	7,841,889	6,000,000	6,000,000
7680 Six-Month Expired (Outlawed) Checks	8,411	0	0	0
Total Miscellaneous Revenues	5,756,376	7,841,889	6,000,000	6,000,000
TOTAL NON-OPERATING REVENUES	6,641,607	9,691,750	6,808,902	6,808,902
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,133,115	2,133,115
Total Special Items	0	0	2,133,115	2,133,115
TOTAL NON-OPERATING EXPENSES	0	0	2,133,115	2,133,115
NON-OPERATING INCOME (LOSS)	6,641,607	9,691,750	4,675,787	4,675,787
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(5,160,453)	5,228,169	(2,992,820)	(2,992,820)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	17,968	(171,625)	0	0
CHANGE IN NET POSITION	(5,142,485)	5,056,544	(2,992,820)	(2,992,820)
Net Position - Beginning Balance	8,864,139	3,721,654	2,992,820	2,992,820
Net Position - Ending Balance	3,721,654	8,778,198	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	38,884	35,160	25,000	25,000
Total Charges For Services	38,884	35,160	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	60,533,984	60,541,743	60,583,825	60,583,825
Total Miscellaneous Revenues	60,533,984	60,541,743	60,583,825	60,583,825
TOTAL OPERATING REVENUES	60,572,868	60,576,903	60,608,825	60,608,825
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	30,604	(34,763)	0	0
0101 Regular Salaries	1,947,199	1,956,763	2,534,204	2,534,204
0103 Overtime	8,459	16,327	30,000	30,000
0104 Annual Leave Payoffs	4,736	2,829	12,500	12,500
0105 Vacation Payoffs	29,767	77,573	100,000	100,000
0111 Other Pay	1,673	1,674	1,680	1,680
0200 Retirement	673,829	741,144	874,701	874,701
0205 1.62% Retirement ER Contribution 401(A) Plan	15,479	16,918	29,595	29,595
0206 Retiree Medical	64,865	66,031	69,843	69,843
0207 Health Reimbursement Account	0	0	20,194	20,194
0208 Pension Prepayment Discount	(41,431)	(39,920)	0	0
0301 Unemployment Insurance	2,015	4	0	0
0305 Salary Continuance Insurance	3,074	2,910	3,518	3,518
0306 Health Insurance	188,890	215,079	302,419	302,419
0308 Dental Insurance	4,819	7,583	10,653	10,653
0309 Life Insurance	662	583	720	720
0310 Accidental Death and Dismemberment Insurance	163	144	240	240

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	4,987	5,852	6,552	6,552
0352 Workers Compensation - General	47,480	44,444	43,111	43,111
0401 Medicare	28,092	30,107	36,786	36,786
0403 Optional Benefit Program	31,500	27,708	35,063	35,063
Total Salaries & Benefits	3,046,862	3,138,990	4,111,779	4,111,779
Services & Supplies				
0740 Enterprise Telephone Service Charges	13,068	7,615	7,700	7,700
0742 Cell Phones, Pagers, Blackberry Devices	10,081	10,465	15,000	15,000
0900 Food	0	139	1,000	1,000
1000 Household Expense	20,484	19,045	24,582	24,582
1001 Household Expense - Trash	509	794	526	526
1100 Insurance	382,873	415,460	450,758	450,758
1300 Maintenance Equipment - Non-IT Maintenance	0	0	500	500
1340 Software Maintenance & Support	83,597	30,940	35,000	35,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	6,159	1,811	10,000	10,000
1402 Minor Alterations and Improvements	206	1,533	5,000	5,000
1502 Medical Supplies	0	205	0	0
1600 Memberships	2,458	2,908	5,000	5,000
1800 Office Expense	7,426	10,146	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	551	223	2,000	2,000
1802 Periodicals and Journals	688	702	1,000	1,000
1803 Postage	2,421	1,029	3,000	3,000
1809 Minor Office Equipment to be Controlled	22,633	498	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	5,484	10,000	10,000
1900 Professional and Specialized Services	5,726,437	5,864,669	7,131,834	7,131,834

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1908 Temporary Help	37,006	0	10,000	10,000
1911 CWCAP Charges	205,310	205,380	250,000	250,000
1912 Investment Administrative Fees	69,757	60,162	80,000	80,000
1940 Enterprise IT Services	393,814	342,643	374,967	374,967
2000 Publications and Legal Notices	0	329	0	0
2100 Rents and Leases - Equipment	202	0	0	0
2110 Short-Term Leases-Equipment	111	1,263	2,000	2,000
2140 Software Leases & Licenses	117,158	5,946	98,350	98,350
2143 Short-Term SBITA	0	1,811	0	0
2300 Small Tools and Instruments	0	0	5,500	5,500
2400 Special Departmental Expense	4,658	26,436	60,000	60,000
2600 Transportation and Travel - General	23,484	16,861	25,000	25,000
2601 Private Auto Mileage	38	111	5,000	5,000
2602 Garage Expense	3,637	8,168	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	1,589	6,625	12,000	12,000
2800 Utilities	0	9,143	15,000	15,000
2801 Utilities - Purchased Electricity	4,522	7,301	22,627	22,627
2802 Utilities - Purchased Gas	755	9,243	802	802
2803 Utilities - Purchased Water	5,581	6,015	17,442	17,442
2890 Intra-Agency Services & Supplies Billing Offsets	(67,034)	(63,170)	(63,111)	(63,111)
Total Services & Supplies	7,080,179	7,017,933	8,648,977	8,648,977

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	800,000	800,000
3200 Bond Redemption	53,553	73,189	77,105	77,105
3520 Insurance Claims - Note 1	54,035,927	55,347,930	49,585,952	49,585,952
3700 Taxes and Assessments	0	613	0	0
Total Other Charges	54,089,480	55,421,732	50,463,057	50,463,057
Miscellaneous				
5300 Depreciation	0	110,712	0	0
5350 Amortization	23,541	7,868	23,541	23,541
Total Miscellaneous	23,541	118,580	23,541	23,541
TOTAL OPERATING EXPENSES	64,240,062	65,697,235	63,247,354	63,247,354
OPERATING INCOME (LOSS)	(3,667,194)	(5,120,332)	(2,638,529)	(2,638,529)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	742,526	3,904,427	2,106,321	2,106,321
Total Revenue from Use of Money and Property	742,526	3,904,427	2,106,321	2,106,321
Intergovernmental Revenues				
7060 Federal - Disaster Relief	2,004,999	1,316,461	0	0
Total Intergovernmental Revenues	2,004,999	1,316,461	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	939,918	540,023	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	0	794	0	0
Total Miscellaneous Revenues	939,918	540,817	100,000	100,000
TOTAL NON-OPERATING REVENUES	3,687,443	5,761,705	2,206,321	2,206,321

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	127,933	121,918	183,992	183,992
Total Other Charges	127,933	121,918	183,992	183,992
TOTAL NON-OPERATING EXPENSES	127,933	121,918	183,992	183,992
NON-OPERATING INCOME (LOSS)	3,559,510	5,639,787	2,022,329	2,022,329
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(107,684)	519,455	(616,200)	(616,200)
7810 Transfers In - from Fund 100	84,587	95,412	300,000	300,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	94,576	(603,156)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	23,541	107,230	23,541	23,541
CHANGE IN NET POSITION	95,020	118,941	(292,659)	(292,659)
Net Position - Beginning Balance	165,929	260,949	292,659	292,659
Net Position - Ending Balance	260,949	379,890	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 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	144,629	119,303	140,000	140,000
Total Charges For Services	144,629	119,303	140,000	140,000
Miscellaneous Revenues				
7710 Insurance Premiums	34,536,399	32,312,649	34,927,619	34,927,619
Total Miscellaneous Revenues	34,536,399	32,312,649	34,927,619	34,927,619
TOTAL OPERATING REVENUES	34,681,028	32,431,952	35,067,619	35,067,619
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(246)	9,338	0	0
0101 Regular Salaries	1,135,927	1,203,695	1,300,875	1,300,875
0103 Overtime	7,355	9,485	15,000	15,000
0104 Annual Leave Payoffs	1,811	0	5,000	5,000
0105 Vacation Payoffs	25,757	35,082	75,000	75,000
0111 Other Pay	1,674	926	840	840
0200 Retirement	403,776	447,908	449,931	449,931
0205 1.62% Retirement ER Contribution 401(A) Plan	8,536	10,506	14,593	14,593
0206 Retiree Medical	38,678	39,752	36,172	36,172
0207 Health Reimbursement Account	0	0	12,479	12,479
0208 Pension Prepayment Discount	(20,586)	(23,048)	0	0
0301 Unemployment Insurance	1,207	0	0	0
0305 Salary Continuance Insurance	1,852	1,890	1,886	1,886
0306 Health Insurance	130,037	147,553	193,117	193,117
0308 Dental Insurance	3,190	5,773	6,388	6,388
0309 Life Insurance	439	439	504	504
0310 Accidental Death and Dismemberment Insurance	108	108	144	144
0319 Other Insurance	3,684	4,016	4,800	4,800

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	5,325	4,744	5,131	5,131
0401 Medicare	16,720	17,858	18,850	18,850
0403 Optional Benefit Program	22,458	21,292	21,021	21,021
Total Salaries & Benefits	1,787,702	1,937,317	2,161,731	2,161,731
Services & Supplies				
0740 Enterprise Telephone Service Charges	18,513	21,082	21,153	21,153
0742 Cell Phones, Pagers, Blackberry Devices	1,803	2,134	2,500	2,500
1000 Household Expense	16,060	12,695	15,978	15,978
1001 Household Expense - Trash	416	556	430	430
1100 Insurance	21,890,577	22,894,088	22,000,000	22,000,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1340 Software Maintenance & Support	20,875	6,375	100,000	100,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	5,969	14,104	8,000	8,000
1402 Minor Alterations and Improvements	137	665	2,500	2,500
1502 Medical Supplies	0	137	0	0
1600 Memberships	688	838	1,000	1,000
1800 Office Expense	12,566	12,611	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	360	336	1,000	1,000
1802 Periodicals and Journals	0	3,047	3,000	3,000
1803 Postage	1,068	3,810	4,000	4,000
1809 Minor Office Equipment to be Controlled	20,206	126	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	609	0	0
1900 Professional and Specialized Services	186,843	750,093	1,077,758	1,077,758
1911 CWCAP Charges	195,005	221,989	225,000	225,000
1912 Investment Administrative Fees	36,075	25,539	50,000	50,000
1940 Enterprise IT Services	140,862	134,180	141,279	141,279

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2100 Rents and Leases - Equipment	560	0	0	0
2110 Short-Term Leases-Equipment	5,149	5,757	12,000	12,000
2140 Software Leases & Licenses	62,896	0	85,000	85,000
2143 Short-Term SBITA	0	681	0	0
2400 Special Departmental Expense	0	0	35,000	35,000
2600 Transportation and Travel - General	12,616	16,830	29,580	29,580
2601 Private Auto Mileage	309	0	2,500	2,500
2602 Garage Expense	0	0	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	0	1,020	3,000	3,000
2800 Utilities	0	6,400	8,000	8,000
2801 Utilities - Purchased Electricity	3,475	5,816	9,889	9,889
2802 Utilities - Purchased Gas	522	6,490	100	100
2803 Utilities - Purchased Water	4,784	5,531	7,202	7,202
2890 Intra-Agency Services & Supplies Billing Offsets	(9,161)	(10,609)	(11,793)	(11,793)
Total Services & Supplies	22,629,173	24,142,930	23,855,576	23,855,576
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(6,284)	(8,000)	(5,000)	(5,000)
Total Services & Supplies Reimbursements	(6,284)	(8,000)	(5,000)	(5,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	450,000	450,000
3200 Bond Redemption	35,702	48,793	51,404	51,404
3500 Judgments and Damages - Note 1	10,925,714	8,286,079	11,712,625	11,712,625
3700 Taxes and Assessments	113	398	0	0
Total Other Charges	10,961,529	8,335,270	12,214,029	12,214,029
Miscellaneous				
5300 Depreciation	0	72,594	0	0
Total Miscellaneous	0	72,594	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
TOTAL OPERATING EXPENSES	35,372,120	34,480,111	38,226,336	38,226,336
OPERATING INCOME (LOSS)	(691,092)	(2,048,159)	(3,158,717)	(3,158,717)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	383,331	1,521,387	1,050,000	1,050,000
Total Revenue from Use of Money and Property	383,331	1,521,387	1,050,000	1,050,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	3,269	5,453	0	0
Total Intergovernmental Revenues	3,269	5,453	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,118,181	1,229,768	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	2,059	(1,059)	0	0
Total Miscellaneous Revenues	1,120,240	1,228,709	100,000	100,000
TOTAL NON-OPERATING REVENUES	1,506,840	2,755,549	1,150,000	1,150,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	85,288	81,279	122,661	122,661
Total Other Charges	85,288	81,279	122,661	122,661
TOTAL NON-OPERATING EXPENSES	85,288	81,279	122,661	122,661
NON-OPERATING INCOME (LOSS)	1,421,552	2,674,270	1,027,339	1,027,339
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	730,460	626,111	(2,131,378)	(2,131,378)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(1,399,199)	(443,540)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	0	(4,325)	0	0
CHANGE IN NET POSITION	(668,739)	178,246	(2,131,378)	(2,131,378)
Net Position - Beginning Balance	2,618,573	1,949,834	2,131,378	2,131,378
Net Position - Ending Balance	1,949,834	2,128,080	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 2021-22 Actuals</p> <p style="text-align: center;">(2)</p>	<p style="text-align: center;">FY 2022-23 Actuals</p> <p style="text-align: center;">(3)</p>	<p style="text-align: center;">2023-24 Recommended</p> <p style="text-align: center;">(4)</p>	<p style="text-align: center;">FY 23-24 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 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	8,468	9,109	8,000	8,000
Total Taxes	8,468	9,109	8,000	8,000
Charges For Services				
7590 Other Charges for Services	29,466,992	32,172,797	33,253,992	33,253,992
Total Charges For Services	29,466,992	32,172,797	33,253,992	33,253,992
TOTAL OPERATING REVENUES	29,475,460	32,181,906	33,261,992	33,261,992
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(50,900)	(10,204)	0	0
0101 Regular Salaries	5,070,021	5,438,608	5,855,669	5,855,669
0103 Overtime	122,480	139,903	95,764	95,764
0104 Annual Leave Payoffs	26,671	35,593	88,289	88,289
0105 Vacation Payoffs	91,869	102,317	79,181	79,181
0111 Other Pay	54,653	62,532	71,424	71,424
0200 Retirement	1,843,999	2,056,047	2,069,889	2,069,889
0205 1.62% Retirement ER Contribution 401(A) Plan	22,827	26,232	52,790	52,790
0206 Retiree Medical	174,238	181,539	177,011	177,011
0207 Health Reimbursement Account	0	0	25,056	25,056
0208 Pension Prepayment Discount	(105,855)	(109,067)	0	0
0301 Unemployment Insurance	5,544	10	0	0
0305 Salary Continuance Insurance	2,002	1,991	2,148	2,148
0306 Health Insurance	811,035	936,322	1,106,097	1,106,097
0308 Dental Insurance	3,852	6,843	8,344	8,344
0309 Life Insurance	530	527	632	632
0310 Accidental Death and Dismemberment Insurance	130	129	208	208

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	61,516	65,181	70,326	70,326
0352 Workers Compensation - General	620,548	633,604	691,795	691,795
0401 Medicare	74,907	80,313	86,094	86,094
0403 Optional Benefit Program	27,125	25,083	27,456	27,456
Total Salaries & Benefits	8,857,192	9,673,503	10,508,173	10,508,173
Services & Supplies				
0600 Clothing and Personal Supplies	34,555	37,238	40,500	40,500
0740 Enterprise Telephone Service Charges	20,823	25,158	80,617	80,617
0741 Telephone Service Charges from Vendors	424,992	217,302	2,100	2,100
0742 Cell Phones, Pagers, Blackberry Devices	1,900	108,159	480,447	480,447
1000 Household Expense	175,173	118,367	186,643	186,643
1001 Household Expense - Trash	36,638	45,353	40,716	40,716
1100 Insurance	133,456	146,683	147,923	147,923
1300 Maintenance Equipment - Non-IT Maintenance	3,571,495	3,984,971	3,911,797	3,911,797
1301 Maintenance - Inventory Parts	3,185	12,316	21,450	21,450
1302 Parts not Direct Billed to Customers	140,527	153,797	127,560	127,560
1340 Software Maintenance & Support	109,308	114,187	220,613	220,613
1400 Maintenance - Buildings and Improvements	362,702	246,627	402,071	402,071
1402 Minor Alterations and Improvements	78,048	45,686	70,230	70,230
1600 Memberships	2,458	2,388	2,250	2,250
1700 Miscellaneous Expense	35,740	813	31,750	31,750
1800 Office Expense	14,123	13,906	26,325	26,325
1801 Duplicating Services (CEO/Reprographics)	2,515	4,023	2,253	2,253
1802 Periodicals and Journals	0	782	0	0
1803 Postage	1,566	505	1,760	1,760
1809 Minor Office Equipment to be Controlled	0	469	2,800	2,800

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1840 IT Hardware Purchases (Purchases under \$5,000)	60,063	3,766	39,100	39,100
1900 Professional and Specialized Services	2,015,708	1,838,691	2,205,574	2,205,574
1911 CWCAP Charges	656,087	644,298	676,327	676,327
1912 Investment Administrative Fees	19,050	18,317	25,000	25,000
1940 Enterprise IT Services	26,954	8,363	70,173	70,173
1941 IT Professional Services Contracts	0	0	4,161	4,161
2100 Rents and Leases - Equipment	1,554	0	2,191	2,191
2110 Short-Term Leases-Equipment	12,910	4,530	15,425	15,425
2140 Software Leases & Licenses	25,094	4,512	0	0
2143 Short-Term SBITA	0	17,245	57,625	57,625
2300 Small Tools and Instruments	31,897	62,654	86,720	86,720
2400 Special Departmental Expense	5,121,142	5,790,730	6,683,601	6,683,601
2600 Transportation and Travel - General	0	0	7,000	7,000
2601 Private Auto Mileage	230	322	400	400
2602 Garage Expense	235,186	286,961	271,401	271,401
2700 Transportation and Travel - Meetings/Conferences	17,325	3,529	35,100	35,100
2801 Utilities - Purchased Electricity	165,578	191,511	205,652	205,652
2802 Utilities - Purchased Gas	34,758	69,101	36,946	36,946
2803 Utilities - Purchased Water	19,160	16,947	20,367	20,367
2890 Intra-Agency Services & Supplies Billing Offsets	(235,634)	(287,241)	(271,401)	(271,401)
Total Services & Supplies	13,356,266	13,952,966	15,971,167	15,971,167
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,825,000	1,825,000
3252 Lease Equipment - Debt Service Principal	0	0	3,860	3,860
3700 Taxes and Assessments	1,947	1,712	2,187	2,187
Total Other Charges	1,947	1,712	1,831,047	1,831,047

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	18,272,600	19,556,000
Total Equipment	0	0	18,272,600	19,556,000
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	8,229,619	8,946,527	3,470,110	3,470,110
Total Miscellaneous	8,229,619	8,946,527	3,470,110	3,470,110
TOTAL OPERATING EXPENSES	30,445,024	32,574,708	50,064,020	51,347,420
OPERATING INCOME (LOSS) - Note 1	(969,564)	(392,802)	(16,802,028)	(18,085,428)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	198,313	1,142,222	617,378	617,378
Total Revenue from Use of Money and Property	198,313	1,142,222	617,378	617,378
Intergovernmental Revenues				
7060 Federal - Disaster Relief	3,000	(778)	0	0
Total Intergovernmental Revenues	3,000	(778)	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	48,423	59,488	49,467	49,467
7680 Six-Month Expired (Outlawed) Checks	(764)	101	300	300
Total Miscellaneous Revenues	47,659	59,589	49,767	49,767
TOTAL NON-OPERATING REVENUES	248,972	1,201,033	667,145	667,145

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	438	731	700	700
Total Other Charges	438	731	700	700
Special Items				
5000 Special Items	0	0	1,989,991	1,989,991
Total Special Items	0	0	1,989,991	1,989,991
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(528,874)	(331,243)	0	0
Total Miscellaneous	(528,874)	(331,243)	0	0
TOTAL NON-OPERATING EXPENSES	(528,436)	(330,512)	1,990,691	1,990,691
NON-OPERATING INCOME (LOSS)	777,408	1,531,545	(1,323,546)	(1,323,546)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(192,156)	1,138,743	(18,125,574)	(19,408,974)
7805 Capital Contributions	92,295	98,913	0	0
7810 Transfers In - from Fund 100	4,153,809	3,778,452	8,852,877	9,981,965
7811 Transfers In - from Funds 101-199	508,447	195,461	550,900	550,900
7812 Transfers In - from Funds 2AA-299	0	0	18,688	18,688
7814 Transfers In - from Funds 400-499	2,662,468	522,589	2,264,702	2,264,702
4800 Transfers Out - to Fund 100	(48,185)	(107,595)	0	0
4802 Transfers Out - to Funds 2AA-299	(5,067)	0	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,398,877)	825,672	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	(3,884,527)	1,612,280	2,591,521	2,745,833
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	(80,000)	(80,000)	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	964,993	(286,526)	3,470,110	3,470,110
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,101,749)	(3,261,678)	(9,249,010)	(9,249,010)

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(543,549)	4,221,311	(9,920,786)	(9,920,786)
Net Position - Beginning Balance	3,861,528	3,317,979	9,920,786	9,920,786
Net Position - Ending Balance	3,317,979	7,539,290	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	6,697,965	16,709	18,272,600	19,556,000
Total Equipment	6,697,965	16,709	18,272,600	19,556,000
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	6,697,965	16,709	18,283,523	19,566,923
Note 1 - Operating Loss is overstated in the 2023-24 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 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,678,492	4,703,909	5,609,438	5,609,438
Total Charges For Services	4,678,492	4,703,909	5,609,438	5,609,438
TOTAL OPERATING REVENUES	4,678,492	4,703,909	5,609,438	5,609,438
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	16,772	(657)	9,000	9,000
0101 Regular Salaries	1,122,287	1,155,686	1,230,432	1,230,432
0102 Extra Help	0	54,397	50,000	50,000
0103 Overtime	42,968	34,821	65,000	65,000
0105 Vacation Payoffs	7,606	12,659	5,000	5,000
0111 Other Pay	5,182	4,490	6,000	6,000
0200 Retirement	396,297	428,016	422,325	422,325
0205 1.62% Retirement ER Contribution 401(A) Plan	11,030	10,561	15,511	15,511
0206 Retiree Medical	38,332	38,286	36,776	36,776
0207 Health Reimbursement Account	0	0	5,760	5,760
0208 Pension Prepayment Discount	(21,414)	(25,363)	0	0
0301 Unemployment Insurance	1,216	0	0	0
0305 Salary Continuance Insurance	889	835	853	853
0306 Health Insurance	178,908	199,391	239,058	239,058
0308 Dental Insurance	1,606	2,486	2,952	2,952
0309 Life Insurance	221	198	216	216
0310 Accidental Death and Dismemberment Insurance	54	49	72	72
0319 Other Insurance	14,541	14,850	15,789	15,789
0352 Workers Compensation - General	63,250	70,822	72,161	72,161
0401 Medicare	16,559	17,659	18,577	18,577
0403 Optional Benefit Program	10,500	10,500	9,684	9,684
Total Salaries & Benefits	1,906,804	2,029,686	2,205,166	2,205,166

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	2,000	2,000
0700 Communications	255	219	264	264
0740 Enterprise Telephone Service Charges	8,511	9,944	10,361	10,361
0742 Cell Phones, Pagers, Blackberry Devices	2,410	3,334	3,000	3,000
1000 Household Expense	19,032	16,874	14,276	14,276
1001 Household Expense - Trash	1,499	4,308	1,546	1,546
1100 Insurance	16,105	16,141	17,132	17,132
1300 Maintenance Equipment - Non-IT Maintenance	49,929	37,696	62,039	62,039
1340 Software Maintenance & Support	41,987	40,206	35,514	35,514
1341 Hardware Maintenance & Support	165,754	205,207	206,395	206,395
1400 Maintenance - Buildings and Improvements	44,790	54,105	49,512	49,512
1402 Minor Alterations and Improvements	41,881	58,422	46,124	46,124
1800 Office Expense	118,830	136,679	131,784	131,784
1803 Postage	25,000	0	25,000	25,000
1806 Printing Costs - Outside Vendors	1,494,066	1,470,203	1,870,342	1,870,342
1809 Minor Office Equipment to be Controlled	0	771	2,000	2,000
1840 IT Hardware Purchases (Purchases under \$5,000)	219	0	10,000	10,000
1900 Professional and Specialized Services	90,713	91,759	94,062	94,062
1908 Temporary Help	0	0	15,000	15,000
1911 CWCAP Charges	94,275	86,933	103,000	103,000
1912 Investment Administrative Fees	1,235	786	3,000	3,000
1920 Non-Claimable Administrative Expense	1,971	1,274	2,000	2,000
1940 Enterprise IT Services	61,084	56,562	63,500	63,500
1941 IT Professional Services Contracts	0	0	1,000	1,000
2100 Rents and Leases - Equipment	13,545	0	0	0
2110 Short-Term Leases-Equipment	8,677	17,365	20,000	20,000
2140 Software Leases & Licenses	46,048	31,585	116,000	116,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2400 Special Departmental Expense	26	2,848	5,000	5,000
2412 Facilities and Warehouse Supplies	0	0	2,500	2,500
2600 Transportation and Travel - General	5,966	6,010	6,000	6,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	14,390	19,452	59,505	59,505
2700 Transportation and Travel - Meetings/Conferences	0	471	500	500
2801 Utilities - Purchased Electricity	11,633	59,081	12,365	12,365
2802 Utilities - Purchased Gas	2,741	4,650	2,913	2,913
2803 Utilities - Purchased Water	1,548	1,892	1,646	1,646
Total Services & Supplies	2,384,120	2,434,777	2,995,780	2,995,780
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	150,000	150,000
3700 Taxes and Assessments	3,757	3,801	4,000	4,000
Total Other Charges	3,757	3,801	154,000	154,000
Structures & Improvements				
4200 Structures and Improvements	0	0	350,222	350,222
Total Structures & Improvements	0	0	350,222	350,222
Miscellaneous				
5300 Depreciation	412,372	413,325	415,000	415,000
Total Miscellaneous	412,372	413,325	415,000	415,000
TOTAL OPERATING EXPENSES	4,707,053	4,881,589	6,120,168	6,120,168
OPERATING INCOME (LOSS) - Note 1	(28,561)	(177,680)	(510,730)	(510,730)

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	12,354	40,747	25,000	25,000
Total Revenue from Use of Money and Property	12,354	40,747	25,000	25,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	8,849	6,440	0	0
Total Intergovernmental Revenues	8,849	6,440	0	0
Miscellaneous Revenues				
7661 Other Sales - Taxable	37,476	121,329	75,000	75,000
7670 Miscellaneous Revenue	784	238	0	0
7680 Six-Month Expired (Outlawed) Checks	0	232	0	0
Total Miscellaneous Revenues	38,260	121,799	75,000	75,000
TOTAL NON-OPERATING REVENUES	59,463	168,986	100,000	100,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	4,680	2,647	2,550	2,550
Total Other Charges	4,680	2,647	2,550	2,550
TOTAL NON-OPERATING EXPENSES	4,680	2,647	2,550	2,550
NON-OPERATING INCOME (LOSS)	54,783	166,339	97,450	97,450
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	26,222	(11,341)	(413,280)	(413,280)
4802 Transfers Out - to Funds 2AA-299	0	0	(18,688)	(18,688)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(123,053)	264,230	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	65,000	0	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(93,975)	(1,570,070)	415,000	415,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	702,444	714,845	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	576,638	(602,336)	(16,968)	(16,968)
Net Position - Beginning Balance	891,611	1,468,249	16,968	16,968
Net Position - Ending Balance	1,468,249	865,913	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P003 TISF Capital Project	0	1,864,393	350,222	350,222
Total Structures and Improvements	0	1,864,393	350,222	350,222
TOTAL CAPITAL ASSET ACQUISITIONS	0	1,864,393	350,222	350,222
Note 1 - Operating Loss is overstated in the 2023-24 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 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	2,295,290	3,260,207	3,537,200	3,537,200
Total Miscellaneous Revenues	2,295,290	3,260,207	3,537,200	3,537,200
TOTAL OPERATING REVENUES	2,295,290	3,260,207	3,537,200	3,537,200
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	156,175	160,184	160,063	160,063
1911 CWCAP Charges	72,055	67,074	58,089	58,089
1912 Investment Administrative Fees	2,068	1,305	1,800	1,800
2400 Special Departmental Expense	956,712	802,174	981,389	981,389
Total Services & Supplies	1,187,010	1,030,737	1,201,341	1,201,341
Other Charges				
3500 Judgments and Damages	0	0	3,553,011	3,553,011
3510 Other Charges - Operating	171,300	686,640	0	0
3520 Insurance Claims	2,682,943	2,641,939	0	0
3530 Insurance Premiums	463,727	452,622	0	0
Total Other Charges	3,317,970	3,781,201	3,553,011	3,553,011
TOTAL OPERATING EXPENSES	4,504,980	4,811,938	4,754,352	4,754,352
OPERATING INCOME (LOSS)	(2,209,690)	(1,551,731)	(1,217,152)	(1,217,152)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	20,808	79,718	83,100	83,100
Total Revenue from Use of Money and Property	20,808	79,718	83,100	83,100
Miscellaneous Revenues				
7670 Miscellaneous Revenue	493,971	523,582	446,093	446,093
Total Miscellaneous Revenues	493,971	523,582	446,093	446,093
TOTAL NON-OPERATING REVENUES	514,779	603,300	529,193	529,193

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,586,660	3,586,660
Total Special Items	0	0	3,586,660	3,586,660
TOTAL NON-OPERATING EXPENSES	0	0	3,586,660	3,586,660
NON-OPERATING INCOME (LOSS)	514,779	603,300	(3,057,467)	(3,057,467)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,694,911)	(948,431)	(4,274,619)	(4,274,619)
7810 Transfers In - from Fund 100	956,712	802,174	981,389	981,389
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(4,858)	4,487	0	0
CHANGE IN NET POSITION	(743,057)	(141,770)	(3,293,230)	(3,293,230)
Net Position - Beginning Balance	4,059,684	3,316,627	3,293,230	3,293,230
Net Position - Ending Balance	3,316,627	3,174,857	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	0	358,865	1,000,000	1,000,000
Total Charges For Services	0	358,865	1,000,000	1,000,000
TOTAL OPERATING REVENUES	0	358,865	1,000,000	1,000,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	500	500
1000 Household Expense	30,387	24,769	18,559	18,559
1001 Household Expense - Trash	443	431	457	457
1300 Maintenance Equipment - Non-IT Maintenance	630	0	5,000	5,000
1400 Maintenance - Buildings and Improvements	16,101	11,492	15,000	15,000
1402 Minor Alterations and Improvements	5,378	4,669	7,204	7,204
1800 Office Expense	289	400	15,000	15,000
1802 Periodicals and Journals	25	0	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	443	1,867	8,500	8,500
1900 Professional and Specialized Services	800,544	1,339,962	1,755,343	1,755,343
1911 CWCAP Charges	6,623	55,561	6,600	6,600
1912 Investment Administrative Fees	2,196	1,405	1,300	1,300
1940 Enterprise IT Services	4,660	9,168	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2140 Software Leases & Licenses	479	479	3,000	3,000
2400 Special Departmental Expense	299	0	600,000	600,000
2600 Transportation and Travel - General	400	0	2,500	2,500
2800 Utilities	0	428	0	0
2801 Utilities - Purchased Electricity	3,839	7,595	6,980	6,980
2802 Utilities - Purchased Gas	613	667	175	175

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2803 Utilities - Purchased Water	4,975	8,883	17,333	17,333
Total Services & Supplies	878,324	1,467,776	2,511,451	2,511,451
Other Charges				
3200 Bond Redemption	74,148	77,794	81,702	81,702
3700 Taxes and Assessments	54	1,780	0	0
Total Other Charges	74,202	79,574	81,702	81,702
Miscellaneous				
5300 Depreciation	11,780	11,780	11,780	11,780
Total Miscellaneous	11,780	11,780	11,780	11,780
TOTAL OPERATING EXPENSES	964,306	1,559,130	2,604,933	2,604,933
OPERATING INCOME (LOSS)	(964,306)	(1,200,265)	(1,604,933)	(1,604,933)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	22,600	84,540	65,600	65,600
Total Revenue from Use of Money and Property	22,600	84,540	65,600	65,600
Intergovernmental Revenues				
7060 Federal - Disaster Relief	32	0	0	0
Total Intergovernmental Revenues	32	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	640,092	639,249	691,002	691,002
Total Miscellaneous Revenues	640,092	639,249	691,002	691,002
TOTAL NON-OPERATING REVENUES	662,724	723,789	756,602	756,602

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	177,130	173,326	169,541	169,541
Total Other Charges	177,130	173,326	169,541	169,541
Special Items				
5000 Special Items	0	0	1,621,625	1,621,625
Total Special Items	0	0	1,621,625	1,621,625
TOTAL NON-OPERATING EXPENSES	177,130	173,326	1,791,166	1,791,166
NON-OPERATING INCOME (LOSS)	485,594	550,463	(1,034,564)	(1,034,564)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(478,712)	(649,802)	(2,639,497)	(2,639,497)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	106,131	(58,692)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	11,780	11,780	11,780	11,780
CHANGE IN NET POSITION	(360,801)	(696,714)	(2,627,717)	(2,627,717)
Net Position - Beginning Balance	4,089,152	3,728,351	2,627,717	2,627,717
Net Position - Ending Balance	3,728,351	3,031,637	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	851,292	851,992	889,200	889,200
Total Miscellaneous Revenues	851,292	851,992	889,200	889,200
TOTAL OPERATING REVENUES	851,292	851,992	889,200	889,200
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	850,875	850,080	889,200	889,200
Total Other Charges	850,875	850,080	889,200	889,200
TOTAL OPERATING EXPENSES	850,875	850,080	889,200	889,200
OPERATING INCOME (LOSS)	417	1,912	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	2,100	0	0
Total Miscellaneous Revenues	0	2,100	0	0
TOTAL NON-OPERATING REVENUES	0	2,100	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	95,621	95,621
Total Special Items	0	0	95,621	95,621
TOTAL NON-OPERATING EXPENSES	0	0	95,621	95,621
NON-OPERATING INCOME (LOSS)	0	2,100	(95,621)	(95,621)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	417	4,012	(95,621)	(95,621)

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	417	4,012	(95,621)	(95,621)
Net Position - Beginning Balance	84,825	85,242	95,621	95,621
Net Position - Ending Balance	85,242	89,254	0	0