COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,049,118	1,023,641	1,120,403	1,120,403
6621 Lease Revenues	53,079	52,958	0	0
6640 Interest Lease	4,681	4,625	0	0
Total Revenue from Use of Money and Property	1,106,878	1,081,224	1,120,403	1,120,403
Charges For Services				
7590 Other Charges for Services	90,849,246	95,447,968	99,737,395	99,737,395
Total Charges For Services	90,849,246	95,447,968	99,737,395	99,737,395
TOTAL OPERATING REVENUES	91,956,124	96,529,192	100,857,798	100,857,798
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	18,873	140,980	530,679	530,679
0101 Regular Salaries	7,998,348	9,133,570	8,887,011	8,887,011
0102 Extra Help	46,929	31,296	0	0
0103 Overtime	99,402	131,073	102,755	102,755
0104 Annual Leave Payoffs	3,855	0	4,000	4,000
0105 Vacation Payoffs	192,924	112,124	217,668	217,668
0110 Performance Incentive Pay	0	51	0	0
0111 Other Pay	10,933	931	1,680	1,680
0150 Labor Burden	161	0	0	0
0160 Labor Overhead	775	0	0	0
0200 Retirement	2,820,423	3,284,326	3,188,979	3,188,979
0204 County Paid Executive Deferred Compensation Plan	9,522	10,035	9,508	9,508
0205 1.62% Retirement ER Contribution 401(A) Plan	44,469	55,977	74,422	74,422
0206 Retiree Medical	37,175	90,697	80,043	80,043
0207 Health Reimbursement Account	331,751	106,372	100,728	100,728

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0301 Unemployment Insurance	0	2,940	7,058	7,058
0305 Salary Continuance Insurance	11,219	14,538	13,494	13,494
0306 Health Insurance	965,962	1,063,934	1,029,996	1,029,996
0308 Dental Insurance	24,071	18,951	38,532	38,532
0309 Life Insurance	2,206	2,493	2,292	2,292
0310 Accidental Death and Dismemberment Insurance	548	688	768	768
0319 Other Insurance	21,820	20,487	20,244	20,244
0352 Workers Compensation - General	34,902	31,812	32,322	32,322
0401 Medicare	118,984	134,480	128,878	128,878
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	115,333	124,083	102,528	102,528
Total Salaries & Benefits	12,919,765	14,521,018	14,582,765	14,582,765
Services & Supplies				
0740 Enterprise Telephone Service Charges	278,980	258,283	272,335	272,335
0741 Telephone Service Charges from Vendors	6,226,984	6,068,688	6,757,666	6,757,666
0742 Cell Phones, Pagers, Blackberry Devices	1,538	1,258	6,200	6,200
0900 Food	2,505	2,406	2,000	2,000
1000 Household Expense	367,547	208,591	209,887	209,887
1001 Household Expense - Trash	16,010	15,541	16,351	16,351
1100 Insurance	242,703	315,865	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	1,208	1,830	5,364	5,364
1340 Software Maintenance & Support	845,072	963,714	862,202	862,202
1341 Hardware Maintenance & Support	4,057,077	4,076,928	1,672,763	1,672,763
1400 Maintenance - Buildings and Improvements	324,447	382,673	390,187	390,187
1402 Minor Alterations and Improvements	101,067	388,158	101,745	101,745
1500 Medical, Dental and Laboratory Supplies	1,152	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1600 Memberships	76,844	12,950	80,637	80,637
1700 Miscellaneous Expense	0	17	0	0
1800 Office Expense	72,724	69,744	96,779	96,779
1801 Duplicating Services (CEO/Reprographics)	213	569	1,320	1,320
1803 Postage	1,365	10,327	1,276	1,276
1809 Minor Office Equipment to be Controlled	1,458	0	0	0
1840 IT Hardware Purchases (Purchases under $5,000)	924,307	2,228,820	745,400	745,400
1900 Professional and Specialized Services	6,451,047	4,167,495	9,673,907	9,673,907
1908 Temporary Help	338,163	425,584	550,000	550,000
1911 CWCAP Charges	810,876	978,687	1,000,000	1,000,000
1912 Investment Administrative Fees	9,230	9,376	9,526	9,526
1920 Non-Claimable Administrative Expense	0	0	25,000	25,000
1940 Enterprise IT Services	3,255,367	3,432,849	5,725,837	5,725,837
1941 IT Professional Services Contracts	38,695,690	38,299,518	48,397,449	48,397,449
2110 Short-Term Leases-Equipment	737	0	3,100	3,100
2140 Software Leases & Licenses	261,637	0	0	0
2143 Short-Term SBITA	3,423,625	7,224,314	5,251,928	5,251,928
2210 Short-Term Lease-Buildings and Improvements	65,704	607	65,700	65,700
2300 Small Tools and Instruments	3,338	49	4,200	4,200
2400 Special Departmental Expense	41,327	45,442	146,000	146,000
2600 Transportation and Travel - General	9,555	9,598	0	0
2601 Private Auto Mileage	591	489	385	385
2602 Garage Expense	27,658	38,917	56,880	56,880
2700 Transportation and Travel - Meetings/Conferences	18,059	34,877	7,802	7,802
2740 IT Training & Travel	4,367	0	0	0
2800 Utilities	0	323	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2801 Utilities - Purchased Electricity	1,410,026	1,267,291	1,451,816	1,451,816
2802 Utilities - Purchased Gas	4,128	2,519	4,543	4,543
2803 Utilities - Purchased Water	37,531	39,545	45,073	45,073
2890 Intra-Agency Services & Supplies Billing Offsets	(5,965,102)	(6,069,243)	(8,081,267)	(8,081,267)
Total Services & Supplies	62,446,755	64,914,599	75,859,991	75,859,991
Other Charges				
3200 Bond Redemption	83,398	96,163	85,898	85,898
3251 Financed Purchase - Principal Payment	83,161	(1)	4,273,924	4,273,924
3252 Lease Equipment - Debt Service Principal	0	0	11,179	11,179
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	517,014	517,014
3256 SBITA Debt Service Principal	1	(1)	5,193,981	5,193,981
3700 Taxes and Assessments	2,273	2,081	2,068	2,068
Total Other Charges	168,833	98,242	10,084,064	10,084,064
Equipment				
4040 IT Equipment (Purchases over $10,000)	0	0	3,501,500	3,501,500
Total Equipment	0	0	3,501,500	3,501,500
Structures & Improvements				
4200 Structures and Improvements	0	0	2,951,627	2,951,627
Total Structures & Improvements	0	0	2,951,627	2,951,627
Miscellaneous				
5300 Depreciation	8,920,496	11,409,673	12,538,938	12,538,938
Total Miscellaneous	8,920,496	11,409,673	12,538,938	12,538,938
TOTAL OPERATING EXPENSES	84,455,849	90,943,532	119,518,885	119,518,885
OPERATING INCOME (LOSS) - Note 1	7,500,275	5,585,660	(18,661,087)	(18,661,087)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,194,629	1,357,150	867,304	867,304
Total Revenue from Use of Money and Property	1,194,629	1,357,150	867,304	867,304
Intergovernmental Revenues				
7060 Federal - Disaster Relief	(22,287)	0	0	0
7130 Other Governmental Agencies	241,054	238,636	233,000	233,000
Total Intergovernmental Revenues	218,767	238,636	233,000	233,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	3,755	4,889	0	0
7670 Miscellaneous Revenue	26,960	62,462	0	0
Total Miscellaneous Revenues	30,715	67,351	0	0
TOTAL NON-OPERATING REVENUES	1,444,111	1,663,137	1,100,304	1,100,304
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	172,677	184,874	177,857	177,857
3351 Lease Purchase Interest Payment	8,022	0	0	0
3352 Lease Equipment - Debt Service Interest	1,140	1,266	1,007	1,007
3354 Lease Buildings and Improvements - Debt Service Interest	0	281,220	0	0
3356 SBITA - Debt Service Interest	190,462	162,238	68,311	68,311
Total Other Charges	372,301	629,598	247,175	247,175
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	43,536	821,366	0	0
Total Miscellaneous	43,536	821,366	0	0
TOTAL NON-OPERATING EXPENSES	415,837	1,450,964	247,175	247,175

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	1,028,274	212,173	853,129	853,129
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	8,528,549	5,797,833	(17,807,958)	(17,807,958)
7805 Capital Contributions	0	950	0	0
7810 Transfers In - from Fund 100	445,865	0	0	0
7811 Transfers In - from Funds 101-199	1,937,806	261,134	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(846,644)	2,231,588	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(3,359,419)	(2,891,905)	12,538,938	12,538,938
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,463,231)	(3,387,788)	(7,370,384)	(7,370,384)
CHANGE IN NET POSITION	5,242,926	2,011,813	(12,639,404)	(12,639,404)
Net Position - Beginning Balance	8,764,731	14,007,657	12,639,404	12,639,404
Net Position - Ending Balance	14,007,657	16,019,470	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	1,165	0	0	0
4040 IT Equipment (Purchases over $10,000)	2,357,017	2,533,707	3,501,500	3,501,500
Total Equipment	2,358,182	2,533,707	3,501,500	3,501,500
4200 Structures and Improvements				
3330 Data Center Operations	16,767	0	0	0
P640 KVA Back-Up Generator Project	207,557	330,911	2,235,000	2,235,000
P656 OCIT - LEAK DETECTION UPGRADE	0	0	125,000	125,000
P657 OCDC ATRIUM STRUCTURAL UPGRADES	0	117,781	0	0
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	3,373	24,772	466,627	466,627
PN03 DATA CENTER COMPUTER END-ROW NETWORKING	0	0	125,000	125,000
Total Structures and Improvements	227,697	473,464	2,951,627	2,951,627

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
4251 Commercially Acquired Multi-Year Software Amortizable				
3300 Information Technology ISF	(6,286)	0	0	0
3351 Enterprise Privacy and Cyber Security	0	570,126	0	0
3360 Physical Security Badge	6,286	0	0	0
Total Commercially Acquired Multi-Year Software Amortizable	0	570,126	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	2,585,879	3,577,297	6,453,127	6,453,127
Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	196,871,784	209,560,315	227,461,294	227,461,294
Total Miscellaneous Revenues	196,871,784	209,560,315	227,461,294	227,461,294
TOTAL OPERATING REVENUES	196,871,784	209,560,315	227,461,294	227,461,294
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	197,283,729	209,674,346	227,461,294	227,461,294
Total Other Charges	197,283,729	209,674,346	227,461,294	227,461,294
TOTAL OPERATING EXPENSES	197,283,729	209,674,346	227,461,294	227,461,294
OPERATING INCOME (LOSS)	(411,945)	(114,031)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	2,500	0	0
Total Miscellaneous Revenues	0	2,500	0	0
TOTAL NON-OPERATING REVENUES	0	2,500	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,993,736	4,993,736
Total Special Items	0	0	4,993,736	4,993,736
TOTAL NON-OPERATING EXPENSES	0	0	4,993,736	4,993,736
NON-OPERATING INCOME (LOSS)	0	2,500	(4,993,736)	(4,993,736)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(411,945)	(111,531)	(4,993,736)	(4,993,736)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(411,945)	(111,531)	(4,993,736)	(4,993,736)
Net Position - Beginning Balance	6,514,258	6,102,313	4,993,736	4,993,736
Net Position - Ending Balance	6,102,313	5,990,782	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	5	621,586	1,677,000	1,677,000
Total Miscellaneous Revenues	5	621,586	1,677,000	1,677,000
TOTAL OPERATING REVENUES	5	621,586	1,677,000	1,677,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	82,152	73,668	65,384	65,384
1911 CWCAP Charges	39,269	6,321	39,269	39,269
1912 Investment Administrative Fees	1,449	1,021	1,420	1,420
Total Services & Supplies	122,870	81,010	106,073	106,073
Other Charges				
3500 Judgments and Damages	0	0	2,103,580	2,103,580
3520 Insurance Claims	1,038,026	1,297,561	0	0
Total Other Charges	1,038,026	1,297,561	2,103,580	2,103,580
TOTAL OPERATING EXPENSES	1,160,896	1,378,571	2,209,653	2,209,653
OPERATING INCOME (LOSS)	(1,160,891)	(756,985)	(532,653)	(532,653)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	173,176	144,806	149,905	149,905
Total Revenue from Use of Money and Property	173,176	144,806	149,905	149,905
Miscellaneous Revenues				
7670 Miscellaneous Revenue	432	268	0	0
Total Miscellaneous Revenues	432	268	0	0
TOTAL NON-OPERATING REVENUES	173,608	145,074	149,905	149,905

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,790,148	1,790,148
Total Special Items	0	0	1,790,148	1,790,148
TOTAL NON-OPERATING EXPENSES	0	0	1,790,148	1,790,148
NON-OPERATING INCOME (LOSS)	173,608	145,074	(1,640,243)	(1,640,243)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(987,283)	(611,911)	(2,172,896)	(2,172,896)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(1,796)	0	0	0
CHANGE IN NET POSITION	(989,079)	(611,911)	(2,172,896)	(2,172,896)
Net Position - Beginning Balance	3,869,574	2,880,495	2,172,896	2,172,896
Net Position - Ending Balance	2,880,495	2,268,584	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	73,385,296	77,125,731	82,234,711	82,234,711
Total Miscellaneous Revenues	73,385,296	77,125,731	82,234,711	82,234,711
TOTAL OPERATING REVENUES	73,385,296	77,125,731	82,234,711	82,234,711
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,228,202	3,199,168	3,229,358	3,229,358
1911 CWCAP Charges	78,081	82,847	78,081	78,081
1912 Investment Administrative Fees	7,630	7,178	4,820	4,820
2400 Special Departmental Expense	733,954	736,885	740,262	740,262
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	4,047,867	4,026,078	4,094,779	4,094,779
Other Charges				
3520 Insurance Claims	74,232,697	92,907,255	87,787,440	87,787,440
3530 Insurance Premiums	268,454	571,867	592,936	592,936
Total Other Charges	74,501,151	93,479,122	88,380,376	88,380,376
TOTAL OPERATING EXPENSES	78,549,018	97,505,200	92,475,155	92,475,155
OPERATING INCOME (LOSS)	(5,163,722)	(20,379,469)	(10,240,444)	(10,240,444)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	948,911	990,838	948,911	948,911
Total Revenue from Use of Money and Property	948,911	990,838	948,911	948,911
Intergovernmental Revenues				
7040 Federal - Health Administration	28,493	0	0	0
Total Intergovernmental Revenues	28,493	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,315,120	12,447,400	9,909,544	9,909,544
Total Miscellaneous Revenues	7,315,120	12,447,400	9,909,544	9,909,544
TOTAL NON-OPERATING REVENUES	8,292,524	13,438,238	10,858,455	10,858,455
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	7,772,019	7,772,019
Total Special Items	0	0	7,772,019	7,772,019
TOTAL NON-OPERATING EXPENSES	0	0	7,772,019	7,772,019
NON-OPERATING INCOME (LOSS)	8,292,524	13,438,238	3,086,436	3,086,436
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,128,802	(6,941,231)	(7,154,008)	(7,154,008)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	167,204	(51,904)	0	0
CHANGE IN NET POSITION	3,296,006	(6,993,135)	(7,154,008)	(7,154,008)
Net Position - Beginning Balance	8,778,196	12,074,202	7,154,008	7,154,008
Net Position - Ending Balance	12,074,202	5,081,067	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	19,132	21,019	25,000	25,000
Total Charges For Services	19,132	21,019	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	60,540,714	59,333,753	59,372,149	59,372,149
Total Miscellaneous Revenues	60,540,714	59,333,753	59,372,149	59,372,149
TOTAL OPERATING REVENUES	60,559,846	59,354,772	59,397,149	59,397,149
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	25,277	10,286	0	0
0101 Regular Salaries	2,448,769	2,623,904	2,949,597	2,949,597
0103 Overtime	12,058	13,045	30,000	30,000
0105 Vacation Payoffs	32,098	43,502	110,000	110,000
0111 Other Pay	1,674	1,687	1,680	1,680
0200 Retirement	838,325	924,738	1,033,189	1,033,189
0204 County Paid Executive Deferred Compensation Plan	28	162	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	19,859	18,236	41,836	41,836
0206 Retiree Medical	10,954	26,021	26,562	26,562
0207 Health Reimbursement Account	103,605	33,466	37,800	37,800
0301 Unemployment Insurance	0	837	2,354	2,354
0305 Salary Continuance Insurance	3,568	4,029	4,300	4,300
0306 Health Insurance	268,524	267,959	305,772	305,772
0308 Dental Insurance	7,205	5,173	12,840	12,840
0309 Life Insurance	691	716	840	840
0310 Accidental Death and Dismemberment Insurance	172	198	240	240
0319 Other Insurance	7,063	6,909	8,424	8,424

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	43,111	38,390	40,521	40,521
0401 Medicare	35,785	38,346	42,805	42,805
0403 Optional Benefit Program	36,167	35,000	33,720	33,720
Total Salaries & Benefits	3,894,933	4,092,604	4,682,480	4,682,480
Services & Supplies				
0740 Enterprise Telephone Service Charges	12,557	18,987	22,000	22,000
0742 Cell Phones, Pagers, Blackberry Devices	12,903	10,632	15,000	15,000
0900 Food	491	719	1,000	1,000
1000 Household Expense	23,059	34,746	35,766	35,766
1001 Household Expense - Trash	991	1,137	901	901
1100 Insurance	447,898	496,764	550,738	550,738
1300 Maintenance Equipment - Non-IT Maintenance	309	118	500	500
1340 Software Maintenance & Support	24,403	20,871	35,000	35,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	13,474	21,099	5,000	5,000
1402 Minor Alterations and Improvements	876	1,236	3,000	3,000
1502 Medical Supplies	0	0	250	250
1600 Memberships	3,140	2,730	5,000	5,000
1800 Office Expense	9,554	7,808	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	179	138	2,000	2,000
1802 Periodicals and Journals	0	76	1,000	1,000
1803 Postage	242	805	1,000	1,000
1809 Minor Office Equipment to be Controlled	129	190	5,000	5,000
1840 IT Hardware Purchases (Purchases under $5,000)	5,417	0	10,000	10,000
1900 Professional and Specialized Services	6,557,974	5,816,146	8,285,397	8,285,397
1908 Temporary Help	10,499	0	10,000	10,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1911 CWCAP Charges	209,489	236,005	250,000	250,000
1912 Investment Administrative Fees	55,802	52,955	80,000	80,000
1940 Enterprise IT Services	357,315	199,958	350,000	350,000
2110 Short-Term Leases-Equipment	2,834	1,223	5,000	5,000
2143 Short-Term SBITA	93,760	101,432	10,000	10,000
2300 Small Tools and Instruments	0	5,226	8,000	8,000
2400 Special Departmental Expense	29,058	19,190	60,000	60,000
2600 Transportation and Travel - General	21,970	22,509	25,000	25,000
2601 Private Auto Mileage	696	170	5,000	5,000
2602 Garage Expense	9,048	18,247	30,000	30,000
2700 Transportation and Travel - Meetings/Conferences	4,106	4,276	12,000	12,000
2801 Utilities - Purchased Electricity	6,390	10,985	10,000	10,000
2802 Utilities - Purchased Gas	20,864	26,067	22,135	22,135
2803 Utilities - Purchased Water	6,420	10,356	6,812	6,812
2890 Intra-Agency Services & Supplies Billing Offsets	(62,315)	(59,409)	(66,521)	(66,521)
Total Services & Supplies	7,879,532	7,083,392	9,811,478	9,811,478
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	800,000	800,000
3200 Bond Redemption	76,818	123,346	125,947	125,947
3256 SBITA Debt Service Principal	0	0	85,494	85,494
3520 Insurance Claims - Note 1	56,308,072	55,235,330	48,571,027	48,571,027
3700 Taxes and Assessments	2,110	1,528	3,000	3,000
Total Other Charges	56,387,000	55,360,204	49,585,468	49,585,468
Miscellaneous				
5300 Depreciation	10,712	11,114	20,000	20,000
Total Miscellaneous	10,712	11,114	20,000	20,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
TOTAL OPERATING EXPENSES	68,172,177	66,547,314	64,099,426	64,099,426
OPERATING INCOME (LOSS)	(7,612,331)	(7,192,542)	(4,702,277)	(4,702,277)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	7,140,908	7,865,028	3,915,605	3,915,605
Total Revenue from Use of Money and Property	7,140,908	7,865,028	3,915,605	3,915,605
Miscellaneous Revenues				
7670 Miscellaneous Revenue	515,509	313,907	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	1,702	0	0	0
Total Miscellaneous Revenues	517,211	313,907	100,000	100,000
TOTAL NON-OPERATING REVENUES	7,658,119	8,178,935	4,015,605	4,015,605
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	182,803	273,836	260,955	260,955
3356 SBITA - Debt Service Interest	1,260	856	856	856
Total Other Charges	184,063	274,692	261,811	261,811
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(25,000)	0	0	0
Total Miscellaneous	(25,000)	0	0	0
TOTAL NON-OPERATING EXPENSES	159,063	274,692	261,811	261,811
NON-OPERATING INCOME (LOSS)	7,499,056	7,904,243	3,753,794	3,753,794
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(113,275)	711,701	(948,483)	(948,483)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	58,863	46,714	250,000	250,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	153,246	(385,967)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(100,146)	(5,407)	0	0
CHANGE IN NET POSITION	(1,312)	367,041	(698,483)	(698,483)
Net Position - Beginning Balance	379,901	378,589	698,483	698,483
Net Position - Ending Balance	378,589	745,630	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.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	105,766	101,776	140,000	140,000
Total Charges For Services	105,766	101,776	140,000	140,000
Miscellaneous Revenues				
7710 Insurance Premiums	36,695,560	41,826,145	48,200,114	48,200,114
Total Miscellaneous Revenues	36,695,560	41,826,145	48,200,114	48,200,114
TOTAL OPERATING REVENUES	36,801,326	41,927,921	48,340,114	48,340,114
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	18,828	138,710	0	0
0101 Regular Salaries	1,344,790	1,476,744	1,575,331	1,575,331
0103 Overtime	15,334	9,287	15,000	15,000
0105 Vacation Payoffs	34,389	25,463	75,000	75,000
0111 Other Pay	847	839	840	840
0200 Retirement	464,962	525,764	561,441	561,441
0205 1.62% Retirement ER Contribution 401(A) Plan	14,944	14,627	15,915	15,915
0206 Retiree Medical	6,332	14,626	14,208	14,208
0207 Health Reimbursement Account	60,447	21,974	22,116	22,116
0301 Unemployment Insurance	0	470	1,269	1,269
0305 Salary Continuance Insurance	1,937	2,396	2,610	2,610
0306 Health Insurance	182,970	201,893	225,216	225,216
0308 Dental Insurance	4,867	3,695	9,072	9,072
0309 Life Insurance	440	487	588	588
0310 Accidental Death and Dismemberment Insurance	109	135	168	168
0319 Other Insurance	4,802	4,300	4,176	4,176
0352 Workers Compensation - General	5,131	5,082	5,254	5,254

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0401 Medicare	19,869	21,475	22,863	22,863
0403 Optional Benefit Program	21,000	24,500	23,772	23,772
Total Salaries & Benefits	2,201,998	2,492,467	2,574,839	2,574,839
Services & Supplies				
0740 Enterprise Telephone Service Charges	24,845	26,516	28,000	28,000
0742 Cell Phones, Pagers, Blackberry Devices	2,717	2,550	3,500	3,500
1000 Household Expense	15,359	9,497	9,776	9,776
1001 Household Expense - Trash	661	552	601	601
1100 Insurance	28,200,156	30,651,263	33,000,000	33,000,000
1300 Maintenance Equipment - Non-IT Maintenance	0	72	1,000	1,000
1340 Software Maintenance & Support	6,375	6,375	10,000	10,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	3,609	3,747	8,000	8,000
1402 Minor Alterations and Improvements	897	338	1,500	1,500
1502 Medical Supplies	0	0	250	250
1600 Memberships	783	420	1,000	1,000
1800 Office Expense	18,113	20,728	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	326	46	1,000	1,000
1802 Periodicals and Journals	0	0	1,000	1,000
1803 Postage	4,227	4,673	5,000	5,000
1809 Minor Office Equipment to be Controlled	0	99	2,000	2,000
1840 IT Hardware Purchases (Purchases under $5,000)	1,808	0	5,000	5,000
1900 Professional and Specialized Services	739,839	776,373	934,958	934,958
1911 CWCAP Charges	253,213	269,543	300,000	300,000
1912 Investment Administrative Fees	13,922	6,380	30,000	30,000
1940 Enterprise IT Services	81,103	80,764	150,000	150,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2110 Short-Term Leases-Equipment	4,621	2,018	0	0
2143 Short-Term SBITA	2,001	370	10,000	10,000
2400 Special Departmental Expense	2,638	2,558	30,000	30,000
2600 Transportation and Travel - General	15,555	15,035	15,300	15,300
2601 Private Auto Mileage	0	0	2,000	2,000
2602 Garage Expense	0	107	2,000	2,000
2700 Transportation and Travel - Meetings/Conferences	1,620	3,290	5,000	5,000
2801 Utilities - Purchased Electricity	4,260	3,261	4,520	4,520
2802 Utilities - Purchased Gas	13,909	7,851	14,756	14,756
2803 Utilities - Purchased Water	4,282	3,302	4,543	4,543
2890 Intra-Agency Services & Supplies Billing Offsets	(11,793)	(15,305)	(12,662)	(12,662)
Total Services & Supplies	29,405,046	31,882,423	34,584,042	34,584,042
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(6,385)	(5,211)	(7,000)	(7,000)
Total Services & Supplies Reimbursements	(6,385)	(5,211)	(7,000)	(7,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	410,000	410,000
3200 Bond Redemption	51,204	34,880	34,397	34,397
3252 Lease Equipment - Debt Service Principal	0	0	2,000	2,000
3256 SBITA Debt Service Principal	0	0	74,000	74,000
3500 Judgments and Damages - Note 1	8,308,008	64,452,164	379,149,525	379,149,525
3700 Taxes and Assessments	1,406	1,019	2,000	2,000
Total Other Charges	8,360,618	64,488,063	379,671,922	379,671,922
Miscellaneous				
5300 Depreciation	73,265	74,605	72,595	72,595
Total Miscellaneous	73,265	74,605	72,595	72,595

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
TOTAL OPERATING EXPENSES	40,034,542	98,932,347	416,896,398	416,896,398
OPERATING INCOME (LOSS)	(3,233,216)	(57,004,426)	(368,556,284)	(368,556,284)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,706,115	952,540	495,456	495,456
Total Revenue from Use of Money and Property	1,706,115	952,540	495,456	495,456
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,472,756	11,014,454	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	0	606,971	0	0
Total Miscellaneous Revenues	1,472,756	11,621,425	100,000	100,000
TOTAL NON-OPERATING REVENUES	3,178,871	12,573,965	595,456	595,456
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	121,850	77,437	71,268	71,268
3352 Lease Equipment - Debt Service Interest	42	585	500	500
3356 SBITA - Debt Service Interest	8,538	5,803	3,000	3,000
Total Other Charges	130,430	83,825	74,768	74,768
TOTAL NON-OPERATING EXPENSES	130,430	83,825	74,768	74,768
NON-OPERATING INCOME (LOSS)	3,048,441	12,490,140	520,688	520,688
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(184,775)	(44,514,286)	(368,035,596)	(368,035,596)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	0	0	365,000,000	365,000,000
7811 Transfers In - from Funds 101-199	0	42,500,000	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	433,809	2,670,563	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	4,736	1,038	0	0
CHANGE IN NET POSITION	253,770	657,315	(3,035,596)	(3,035,596)
Net Position - Beginning Balance	2,128,081	2,381,851	3,035,596	3,035,596
Net Position - Ending Balance	2,381,851	3,039,166	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.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	12,847	11,759	11,503	11,503
Total Taxes	12,847	11,759	11,503	11,503
Charges For Services				
7590 Other Charges for Services	33,707,829	37,017,976	37,077,437	37,077,437
Total Charges For Services	33,707,829	37,017,976	37,077,437	37,077,437
TOTAL OPERATING REVENUES	33,720,676	37,029,735	37,088,940	37,088,940
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	4,420	46,334	0	0
0101 Regular Salaries	5,659,061	6,073,901	6,583,148	6,583,148
0103 Overtime	121,364	214,911	133,487	133,487
0104 Annual Leave Payoffs	1,571	0	48,400	48,400
0105 Vacation Payoffs	86,857	124,795	117,683	117,683
0110 Performance Incentive Pay	0	4	0	0
0111 Other Pay	58,470	58,784	66,768	66,768
0200 Retirement	1,987,320	2,177,255	2,355,574	2,355,574
0205 1.62% Retirement ER Contribution 401(A) Plan	30,323	37,753	75,302	75,302
0206 Retiree Medical	27,186	60,857	59,948	59,948
0207 Health Reimbursement Account	281,092	112,802	115,200	115,200
0208 Pension Prepayment Discount	0	1,001	0	0
0301 Unemployment Insurance	0	2,024	5,195	5,195
0305 Salary Continuance Insurance	1,987	2,173	2,549	2,549
0306 Health Insurance	1,025,834	1,029,713	1,122,704	1,122,704
0308 Dental Insurance	5,707	3,679	10,296	10,296
0309 Life Insurance	513	490	688	688

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	127	135	200	200
0319 Other Insurance	68,009	69,389	70,760	70,760
0352 Workers Compensation - General	691,793	835,424	795,599	795,599
0401 Medicare	82,125	90,327	96,388	96,388
0403 Optional Benefit Program	24,500	25,667	26,880	26,880
Total Salaries & Benefits	10,158,259	10,967,418	11,686,769	11,686,769
Services & Supplies				
0600 Clothing and Personal Supplies	36,324	29,590	34,000	34,000
0740 Enterprise Telephone Service Charges	13,656	8,082	11,655	11,655
0742 Cell Phones, Pagers, Blackberry Devices	374,312	515,189	507,166	507,166
1000 Household Expense	130,761	157,850	137,000	137,000
1001 Household Expense - Trash	50,016	53,854	53,073	53,073
1100 Insurance	147,922	179,433	237,710	237,710
1300 Maintenance Equipment - Non-IT Maintenance	4,557,302	4,480,229	5,196,493	5,196,493
1301 Maintenance - Inventory Parts	13,126	11,124	26,600	26,600
1302 Parts not Direct Billed to Customers	169,144	161,075	173,150	173,150
1340 Software Maintenance & Support	239,094	169,353	300,000	300,000
1400 Maintenance - Buildings and Improvements	205,664	232,148	226,264	226,264
1402 Minor Alterations and Improvements	49,161	66,936	62,539	62,539
1600 Memberships	130	2,109	1,680	1,680
1700 Miscellaneous Expense	(8,075)	(11,794)	10,750	10,750
1800 Office Expense	12,460	12,011	28,485	28,485
1801 Duplicating Services (CEO/Reprographics)	5,616	2,557	5,841	5,841
1802 Periodicals and Journals	239	0	600	600
1803 Postage	842	1,532	1,700	1,700
1809 Minor Office Equipment to be Controlled	560	1,043	3,950	3,950

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1840 IT Hardware Purchases (Purchases under $5,000)	2,823	12,014	43,000	43,000
1900 Professional and Specialized Services	2,057,123	2,482,634	2,334,825	2,334,825
1911 CWCAP Charges	704,673	620,167	665,020	665,020
1912 Investment Administrative Fees	18,520	20,302	29,823	29,823
1940 Enterprise IT Services	0	23,423	16,271	16,271
1941 IT Professional Services Contracts	0	0	7,400	7,400
2110 Short-Term Leases-Equipment	5,111	4,765	13,337	13,337
2140 Software Leases & Licenses	6,483	68	0	0
2143 Short-Term SBITA	12,777	35,083	33,464	33,464
2300 Small Tools and Instruments	59,308	64,232	92,619	92,619
2400 Special Departmental Expense	5,787,167	5,214,826	7,062,167	7,062,167
2600 Transportation and Travel - General	15	272	500	500
2601 Private Auto Mileage	796	1,356	760	760
2602 Garage Expense	257,265	329,341	351,403	351,403
2700 Transportation and Travel - Meetings/Conferences	397	1,206	15,000	15,000
2801 Utilities - Purchased Electricity	175,158	178,733	200,826	200,826
2802 Utilities - Purchased Gas	32,783	35,101	50,000	50,000
2803 Utilities - Purchased Water	16,595	16,287	17,605	17,605
2890 Intra-Agency Services & Supplies Billing Offsets	(260,847)	(329,341)	(351,403)	(351,403)
Total Services & Supplies	14,874,401	14,782,790	17,601,273	17,601,273
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	6,910	6,910
3256 SBITA Debt Service Principal	0	(1)	36,700	36,700
3700 Taxes and Assessments	1,767	1,831	2,000	2,000
Total Other Charges	1,767	1,830	45,610	45,610

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	17,184,500	17,269,500
Total Equipment	0	0	17,184,500	17,269,500
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	9,273,709	9,336,285	4,843,800	4,843,800
Total Miscellaneous	9,273,709	9,336,285	4,843,800	4,843,800
TOTAL OPERATING EXPENSES	34,308,136	35,088,323	51,372,875	51,457,875
OPERATING INCOME (LOSS) - Note 1	(587,460)	1,941,412	(14,283,935)	(14,368,935)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,341,127	2,952,078	2,805,638	2,805,638
Total Revenue from Use of Money and Property	2,341,127	2,952,078	2,805,638	2,805,638
Miscellaneous Revenues				
7670 Miscellaneous Revenue	54,248	93,982	66,238	66,238
7680 Six-Month Expired (Outlawed) Checks	(102)	0	255	255
Total Miscellaneous Revenues	54,146	93,982	66,493	66,493
TOTAL NON-OPERATING REVENUES	2,395,273	3,046,060	2,872,131	2,872,131
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	114	1,332	500	500
3356 SBITA - Debt Service Interest	0	1,531	2,000	2,000
Total Other Charges	114	2,863	2,500	2,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	2,450,000	2,450,000
Total Special Items	0	0	2,450,000	2,450,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	285,543	(214,978)	0	0
Total Miscellaneous	285,543	(214,978)	0	0
TOTAL NON-OPERATING EXPENSES	285,657	(212,115)	2,452,500	2,452,500
NON-OPERATING INCOME (LOSS)	2,109,616	3,258,175	419,631	419,631
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	1,522,156	5,199,587	(13,864,304)	(13,949,304)
7805 Capital Contributions	105,675	149,450	0	0
7810 Transfers In - from Fund 100	9,416,381	7,030,093	6,097,347	6,182,347
7811 Transfers In - from Funds 101-199	312,379	1,330,311	1,463,222	1,463,222
7814 Transfers In - from Funds 400-499	1,761,390	2,159,883	3,586,424	3,586,424
4800 Transfers Out - to Fund 100	0	0	0	0
4801 Transfers Out - to Funds 101-199	(7,385)	0	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(1,178,337)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(9,227,891)	(2,037,660)	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	2,808,894	5,438,805	1,005,084	1,005,084
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	(80,000)	0	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	772,159	(7,464,686)	4,843,800	4,843,800
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(9,257,085)	(8,494,501)	(25,628,587)	(25,628,587)
CHANGE IN NET POSITION	(2,088,327)	2,132,945	(22,792,014)	(22,792,014)
Net Position - Beginning Balance	7,539,278	5,450,951	22,792,014	22,792,014
Net Position - Ending Balance	5,450,951	7,583,896	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	14,957	59,397	17,184,500	17,269,500
Total Equipment	14,957	59,397	17,184,500	17,269,500
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	14,957	59,397	17,195,423	17,280,423
Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

FUND TITLE: 297 OC Printing & Graphics Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	5,106,596	4,621,174	5,826,463	5,826,463
Total Charges For Services	5,106,596	4,621,174	5,826,463	5,826,463
TOTAL OPERATING REVENUES	5,106,596	4,621,174	5,826,463	5,826,463
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	17,114	51,473	0	0
0101 Regular Salaries	1,092,443	1,329,273	1,354,875	1,354,875
0102 Extra Help	107,660	42,285	50,000	50,000
0103 Overtime	76,081	60,025	85,000	85,000
0105 Vacation Payoffs	15,464	8,378	7,000	7,000
0111 Other Pay	6,197	8,374	10,500	10,500
0200 Retirement	376,552	470,881	956,180	956,180
0205 1.62% Retirement ER Contribution 401(A) Plan	9,745	13,891	16,384	16,384
0206 Retiree Medical	5,293	13,283	12,196	12,196
0207 Health Reimbursement Account	54,714	26,188	25,092	25,092
0301 Unemployment Insurance	0	450	1,094	1,094
0305 Salary Continuance Insurance	754	1,010	1,180	1,180
0306 Health Insurance	202,914	233,457	234,216	234,216
0308 Dental Insurance	1,622	1,339	3,600	3,600
0309 Life Insurance	146	173	216	216
0310 Accidental Death and Dismemberment Insurance	36	48	72	72
0319 Other Insurance	14,670	15,314	13,176	13,176
0352 Workers Compensation - General	72,161	59,568	67,940	67,940
0401 Medicare	18,114	20,229	19,673	19,673
0403 Optional Benefit Program	7,000	7,000	9,432	9,432
Total Salaries & Benefits	2,078,680	2,362,639	2,867,826	2,867,826

FUND TITLE: 297 OC Printing & Graphics Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	4,080	2,000	2,000
0700 Communications	304	305	300	300
0740 Enterprise Telephone Service Charges	9,919	9,231	7,857	7,857
0742 Cell Phones, Pagers, Blackberry Devices	1,045	955	1,850	1,850
1000 Household Expense	27,093	23,971	2,421	2,421
1001 Household Expense - Trash	6,075	6,393	6,129	6,129
1100 Insurance	17,132	20,543	25,532	25,532
1300 Maintenance Equipment - Non-IT Maintenance	78,926	55,963	95,000	95,000
1340 Software Maintenance & Support	91,628	51,670	60,000	60,000
1341 Hardware Maintenance & Support	152,383	226,998	319,000	319,000
1400 Maintenance - Buildings and Improvements	58,006	75,252	50,000	50,000
1402 Minor Alterations and Improvements	17,573	24,889	50,470	50,470
1800 Office Expense	68,411	12,182	26,500	26,500
1801 Duplicating Services (CEO/Reprographics)	0	17,165	0	0
1803 Postage	80,000	14,188	68,571	68,571
1806 Printing Costs - Outside Vendors	1,325,596	1,719,752	1,900,000	1,900,000
1809 Minor Office Equipment to be Controlled	1,142	115	10,000	10,000
1840 IT Hardware Purchases (Purchases under $5,000)	5,683	4,195	10,000	10,000
1900 Professional and Specialized Services	75,761	59,281	50,000	50,000
1908 Temporary Help	8,145	17,824	20,000	20,000
1911 CWCAP Charges	94,432	127,078	103,000	103,000
1912 Investment Administrative Fees	323	372	500	500
1920 Non-Claimable Administrative Expense	0	0	2,000	2,000
1940 Enterprise IT Services	60,011	61,299	64,932	64,932
2110 Short-Term Leases-Equipment	46,588	146,667	14,603	14,603
2140 Software Leases & Licenses	48,974	39,594	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

FUND TITLE: 297 OC Printing & Graphics Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2143 Short-Term SBITA	0	0	43,800	43,800
2400 Special Departmental Expense	27,436	(10,761)	5,000	5,000
2412 Facilities and Warehouse Supplies	487	0	500	500
2600 Transportation and Travel - General	4,871	5,219	7,000	7,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	14,781	17,272	0	0
2700 Transportation and Travel - Meetings/Conferences	117	283	0	0
2740 IT Training & Travel	2,400	0	0	0
2801 Utilities - Purchased Electricity	74,392	73,899	78,923	78,923
2802 Utilities - Purchased Gas	4,792	5,072	5,084	5,084
2803 Utilities - Purchased Water	2,683	2,379	2,846	2,846
Total Services & Supplies	2,407,109	2,813,325	3,034,318	3,034,318
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	86,000	86,000
3700 Taxes and Assessments	1,912	4,081	4,000	4,000
Total Other Charges	1,912	4,081	90,000	90,000
Intrafund Transfers				
5100 Intrafund Transfers	0	(2,110)	0	0
Total Intrafund Transfers	0	(2,110)	0	0
Miscellaneous				
5300 Depreciation	374,433	314,385	415,000	415,000
Total Miscellaneous	374,433	314,385	415,000	415,000
TOTAL OPERATING EXPENSES	4,862,134	5,492,320	6,407,144	6,407,144
OPERATING INCOME (LOSS) - Note 1	244,462	(871,146)	(580,681)	(580,681)

FUND TITLE: 297 OC Printing & Graphics Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	48,521	59,167	30,000	30,000
Total Revenue from Use of Money and Property	48,521	59,167	30,000	30,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	92,204	154,320	95,000	95,000
7670 Miscellaneous Revenue	149	77	0	0
7680 Six-Month Expired (Outlawed) Checks	(232)	0	0	0
Total Miscellaneous Revenues	92,121	154,397	95,000	95,000
TOTAL NON-OPERATING REVENUES	140,642	213,564	125,000	125,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	1,716	0	1,500	1,500
Total Other Charges	1,716	0	1,500	1,500
Special Items				
5000 Special Items	31,502	0	573,554	573,554
Total Special Items	31,502	0	573,554	573,554
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(393)	57,888	0	0
Total Miscellaneous	(393)	57,888	0	0
TOTAL NON-OPERATING EXPENSES	32,825	57,888	575,054	575,054
NON-OPERATING INCOME (LOSS)	107,817	155,676	(450,054)	(450,054)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	352,279	(715,470)	(1,030,735)	(1,030,735)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	61,097	(189,611)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	240,147	168,952	413,109	413,109
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(1,254,776)	(1,254,776)	(1,254,776)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

FUND TITLE: 297 OC Printing & Graphics Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	653,523	(1,990,905)	(1,872,402)	(1,872,402)
Net Position - Beginning Balance	865,902	1,519,425	1,872,402	1,872,402
Net Position - Ending Balance	1,519,425	(471,480)	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	0	0
Total Equipment	0	0	0	0
4200 Structures and Improvements				
P003 TISF Capital Project	25,139	0	0	0
Total Structures and Improvements	25,139	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	25,139	0	0	0
Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,295,482	2,625,145	3,787,700	3,787,700
Total Miscellaneous Revenues	3,295,482	2,625,145	3,787,700	3,787,700
TOTAL OPERATING REVENUES	3,295,482	2,625,145	3,787,700	3,787,700
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	169,274	179,450	175,565	175,565
1911 CWCAP Charges	70,935	74,521	70,935	70,935
1912 Investment Administrative Fees	1,290	849	1,250	1,250
2400 Special Departmental Expense	753,674	724,125	898,321	898,321
Total Services & Supplies	995,173	978,945	1,146,071	1,146,071
Other Charges				
3500 Judgments and Damages	0	0	4,932,768	4,932,768
3510 Other Charges - Operating	366,640	384,125	0	0
3520 Insurance Claims	3,262,842	3,789,263	0	0
3530 Insurance Premiums	439,376	486,683	0	0
Total Other Charges	4,068,858	4,660,071	4,932,768	4,932,768
TOTAL OPERATING EXPENSES	5,064,031	5,639,016	6,078,839	6,078,839
OPERATING INCOME (LOSS)	(1,768,549)	(3,013,871)	(2,291,139)	(2,291,139)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	156,064	108,361	200,000	200,000
Total Revenue from Use of Money and Property	156,064	108,361	200,000	200,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	559,654	635,289	610,165	610,165
Total Miscellaneous Revenues	559,654	635,289	610,165	610,165

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	715,718	743,650	810,165	810,165
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	960,580	960,580
Total Special Items	0	0	960,580	960,580
TOTAL NON-OPERATING EXPENSES	0	0	960,580	960,580
NON-OPERATING INCOME (LOSS)	715,718	743,650	(150,415)	(150,415)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,052,831)	(2,270,221)	(2,441,554)	(2,441,554)
7810 Transfers In - from Fund 100	753,673	724,124	898,321	898,321
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(51,603)	58,344	0	0
CHANGE IN NET POSITION	(350,761)	(1,487,753)	(1,543,233)	(1,543,233)
Net Position - Beginning Balance	3,174,858	2,824,097	1,543,233	1,543,233
Net Position - Ending Balance	2,824,097	1,336,344	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	0	0	2,500,000	2,500,000
Total Charges For Services	0	0	2,500,000	2,500,000
TOTAL OPERATING REVENUES	0	0	2,500,000	2,500,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	600	600
1000 Household Expense	32,056	34,613	36,064	36,064
1001 Household Expense - Trash	1,533	1,489	1,403	1,403
1300 Maintenance Equipment - Non-IT Maintenance	0	569	5,000	5,000
1400 Maintenance - Buildings and Improvements	17,538	52,646	17,538	17,538
1402 Minor Alterations and Improvements	12,583	10,025	12,584	12,584
1800 Office Expense	(151)	0	15,000	15,000
1802 Periodicals and Journals	0	0	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	2,941	0	8,500	8,500
1900 Professional and Specialized Services	1,442,631	1,716,334	2,238,109	2,238,109
1911 CWCAP Charges	69,155	38,709	69,155	69,155
1912 Investment Administrative Fees	1,001	489	600	600
1940 Enterprise IT Services	4,368	9,049	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2143 Short-Term SBITA	695	959	3,640	3,640
2600 Transportation and Travel - General	4,200	2,832	4,200	4,200
2800 Utilities	563	246	563	563
2801 Utilities - Purchased Electricity	10,997	12,750	11,667	11,667
2802 Utilities - Purchased Gas	729	318	1,371	1,371
2803 Utilities - Purchased Water	10,565	12,137	11,210	11,210

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
Total Services & Supplies	1,611,404	1,893,165	2,485,204	2,485,204
Other Charges				
3200 Bond Redemption	95,079	98,208	106,397	106,397
3700 Taxes and Assessments	2,338	2,423	1,780	1,780
Total Other Charges	97,417	100,631	108,177	108,177
Miscellaneous				
5300 Depreciation	11,796	7,113	11,796	11,796
Total Miscellaneous	11,796	7,113	11,796	11,796
TOTAL OPERATING EXPENSES	1,720,617	2,000,909	2,605,177	2,605,177
OPERATING INCOME (LOSS)	(1,720,617)	(2,000,909)	(105,177)	(105,177)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	119,054	65,593	43,700	43,700
Total Revenue from Use of Money and Property	119,054	65,593	43,700	43,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	680,171	925,525	803,515	803,515
Total Miscellaneous Revenues	680,171	925,525	803,515	803,515
TOTAL NON-OPERATING REVENUES	799,225	991,118	847,215	847,215
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	196,864	188,807	190,236	190,236
Total Other Charges	196,864	188,807	190,236	190,236

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	1,085,558	1,085,558
Total Special Items	0	0	1,085,558	1,085,558
TOTAL NON-OPERATING EXPENSES	196,864	188,807	1,275,794	1,275,794
NON-OPERATING INCOME (LOSS)	602,361	802,311	(428,579)	(428,579)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,118,256)	(1,198,598)	(533,756)	(533,756)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	45,937	11,631	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	11,796	7,113	11,796	11,796
CHANGE IN NET POSITION	(1,060,523)	(1,179,854)	(521,960)	(521,960)
Net Position - Beginning Balance	3,031,637	1,971,114	521,960	521,960
Net Position - Ending Balance	1,971,114	791,260	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2025-26

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	884,509	916,960	955,800	955,800
Total Miscellaneous Revenues	884,509	916,960	955,800	955,800
TOTAL OPERATING REVENUES	884,509	916,960	955,800	955,800
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	882,976	915,964	955,800	955,800
Total Other Charges	882,976	915,964	955,800	955,800
TOTAL OPERATING EXPENSES	882,976	915,964	955,800	955,800
OPERATING INCOME (LOSS)	1,533	996	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,100	0	0	0
Total Miscellaneous Revenues	2,100	0	0	0
TOTAL NON-OPERATING REVENUES	2,100	0	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	97,872	97,872
Total Special Items	0	0	97,872	97,872
TOTAL NON-OPERATING EXPENSES	0	0	97,872	97,872
NON-OPERATING INCOME (LOSS)	2,100	0	(97,872)	(97,872)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,633	996	(97,872)	(97,872)

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	3,633	996	(97,872)	(97,872)
Net Position - Beginning Balance	89,254	92,887	97,872	97,872
Net Position - Ending Balance	92,887	93,883	0	0