COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,023,641	1,036,969	1,115,613	1,115,613
6621 Lease Revenues	52,958	43,804	0	0
6640 Interest Lease	4,625	3,767	0	0
Total Revenue from Use of Money and Property	1,081,224	1,084,540	1,115,613	1,115,613
Charges For Services				
7330 Communication Services	0	1,800	0	0
7590 Other Charges for Services	95,447,968	92,810,023	98,626,055	98,626,055
Total Charges For Services	95,447,968	92,811,823	98,626,055	98,626,055
TOTAL OPERATING REVENUES	96,529,192	93,896,363	99,741,668	99,741,668
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	140,980	152,380	0	0
0101 Regular Salaries	9,133,570	8,891,878	9,450,372	9,450,372
0102 Extra Help	31,296	41,994	25,000	25,000
0103 Overtime	131,073	140,784	134,500	134,500
0104 Annual Leave Payoffs	0	645	0	0
0105 Vacation Payoffs	112,124	149,265	205,000	205,000
0110 Performance Incentive Pay	51	0	0	0
0111 Other Pay	931	738	840	840
0200 Retirement	3,284,326	3,187,570	3,302,829	3,302,829
0204 County Paid Executive Deferred Compensation Plan	10,035	10,438	9,894	9,894
0205 1.62% Retirement ER Contribution 401(A) Plan	55,977	61,633	93,935	93,935
0206 Retiree Medical	90,697	80,069	85,071	85,071
0207 Health Reimbursement Account	106,372	97,837	108,624	108,624
0301 Unemployment Insurance	2,940	3,739	9,446	9,446

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0305 Salary Continuance Insurance	14,538	14,151	14,086	14,086
0306 Health Insurance	1,063,934	1,000,191	1,113,000	1,113,000
0308 Dental Insurance	18,951	32,633	42,384	42,384
0309 Life Insurance	2,493	2,249	2,328	2,328
0310 Accidental Death and Dismemberment Insurance	688	671	768	768
0319 Other Insurance	20,487	18,735	21,936	21,936
0352 Workers Compensation - General	31,812	32,322	29,116	29,116
0401 Medicare	134,480	131,285	136,951	136,951
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	124,083	109,500	104,196	104,196
Total Salaries & Benefits	14,521,018	14,169,887	14,899,456	14,899,456
Services & Supplies				
0740 Enterprise Telephone Service Charges	258,283	217,928	266,550	266,550
0741 Telephone Service Charges from Vendors	6,068,688	5,174,427	6,587,153	6,587,153
0742 Cell Phones, Pagers, Blackberry Devices	1,258	1,284	5,100	5,100
0900 Food	2,406	0	0	0
1000 Household Expense	208,591	260,842	259,000	259,000
1001 Household Expense - Trash	15,541	14,137	16,750	16,750
1100 Insurance	315,865	479,703	500,000	500,000
1300 Maintenance Equipment - Non-IT Maintenance	1,830	1,820	2,500	2,500
1340 Software Maintenance & Support	963,714	981,022	899,865	899,865
1341 Hardware Maintenance & Support	4,076,928	2,655,326	3,714,452	3,714,452
1400 Maintenance - Buildings and Improvements	382,673	487,485	488,214	488,214
1402 Minor Alterations and Improvements	388,158	190,015	125,443	125,443
1600 Memberships	12,950	95,265	109,000	109,000
1700 Miscellaneous Expense	17	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	69,744	119,288	82,000	82,000
1801 Duplicating Services (CEO/Reprographics)	569	578	650	650
1803 Postage	10,327	687	1,350	1,350
1840 IT Hardware Purchases (Purchases Under $10,000)	2,228,820	982,975	1,549,192	1,549,192
1900 Professional and Specialized Services	4,167,495	2,699,265	4,983,697	4,983,697
1908 Temporary Help	425,584	491,297	550,000	550,000
1911 CWCAP Charges	978,687	851,537	1,500,000	1,500,000
1912 Investment Administrative Fees	9,376	11,386	9,676	9,676
1920 Non-Claimable Administrative Expense	0	0	25,000	25,000
1940 Enterprise IT Services	3,432,849	7,107,869	5,745,938	5,745,938
1941 IT Professional Services Contracts	38,299,518	36,021,638	42,394,536	42,394,536
2140 Software Leases & Licenses	0	(5,417)	0	0
2143 Short-Term SBITA	7,224,314	5,991,460	5,781,370	5,781,370
2210 Short-Term Lease-Buildings and Improvements	607	607	700	700
2300 Small Tools and Instruments	49	870	1,000	1,000
2400 Special Departmental Expense	45,442	33,637	107,000	107,000
2600 Transportation and Travel - General	9,598	8,987	10,450	10,450
2601 Private Auto Mileage	489	631	525	525
2602 Garage Expense	38,917	27,978	45,500	45,500
2700 Transportation and Travel - Meetings/Conferences	34,877	24,836	41,000	41,000
2800 Utilities	323	397	500	500
2801 Utilities - Purchased Electricity	1,267,291	1,182,777	1,543,668	1,543,668
2802 Utilities - Purchased Gas	2,519	4,508	3,550	3,550
2803 Utilities - Purchased Water	39,545	40,283	37,900	37,900
2890 Intra-Agency Services & Supplies Billing Offsets	(6,069,243)	(5,841,502)	(5,403,998)	(5,403,998)
Total Services & Supplies	64,914,599	60,315,826	71,985,231	71,985,231

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	96,163	118,149	97,887	97,887
3251 Financed Purchase - Principal Payment	(1)	0	1,972,334	1,972,334
3252 Lease Equipment - Debt Service Principal	0	0	8,453	8,453
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	253,971	253,971
3256 SBITA Debt Service Principal	(1)	0	6,685,344	6,685,344
3700 Taxes and Assessments	2,081	5,374	2,130	2,130
Total Other Charges	98,242	123,523	9,020,119	9,020,119
Equipment				
4040 IT Equipment (Purchases over $10,000)	0	0	1,517,500	1,517,500
Total Equipment	0	0	1,517,500	1,517,500
Buildings and Improvements				
4200 Buildings and Improvements	0	0	2,654,171	2,654,171
Total Buildings and Improvements	0	0	2,654,171	2,654,171
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	575,000	575,000
Total Intangible Assets-Amortizable	0	0	575,000	575,000
Miscellaneous				
5300 Depreciation	11,409,673	15,901,387	15,850,790	15,850,790
Total Miscellaneous	11,409,673	15,901,387	15,850,790	15,850,790
TOTAL OPERATING EXPENSES	90,943,532	90,510,623	116,502,267	116,502,267
OPERATING INCOME (LOSS) - Note 1	5,585,660	3,385,740	(16,760,599)	(16,760,599)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,357,150	1,643,179	1,400,000	1,400,000
Total Revenue from Use of Money and Property	1,357,150	1,643,179	1,400,000	1,400,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7130 Other Governmental Agencies	238,636	257,889	235,000	235,000
Total Intergovernmental Revenues	238,636	257,889	235,000	235,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	4,889	671	0	0
7670 Miscellaneous Revenue	62,462	57,748	0	0
Total Miscellaneous Revenues	67,351	58,419	0	0
TOTAL NON-OPERATING REVENUES	1,663,137	1,959,487	1,635,000	1,635,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	184,874	212,151	191,449	191,449
3352 Lease Equipment - Debt Service Interest	1,266	955	1,367	1,367
3354 Lease Buildings and Improvements - Debt Service Interest	281,220	425,210	303,684	303,684
3356 SBITA - Debt Service Interest	162,238	310,467	87,380	87,380
Total Other Charges	629,598	948,783	583,880	583,880
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	821,366	840,968	0	0
Total Miscellaneous	821,366	840,968	0	0
TOTAL NON-OPERATING EXPENSES	1,450,964	1,789,751	583,880	583,880
NON-OPERATING INCOME (LOSS)	212,173	169,736	1,051,120	1,051,120
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,797,833	3,555,476	(15,709,479)	(15,709,479)
7805 Capital Contributions	950	0	0	0
7810 Transfers In - from Fund 100	0	0	0	0
7811 Transfers In - from Funds 101-199	261,134	0	0	0
4801 Transfers Out - to Funds 101-199	0	(5,400,000)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,231,588	(683,896)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL	FY 2024-25 Actuals	FY 2025-26 Actuals	2026-27 Recommended	FY 26-27 Adopted by Board of Supervisors
(1)	(2)	(3)	(4)	(5)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(2,891,905)	5,072,792	15,850,790	15,850,790
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(3,387,788)	(5,350,469)	(12,789,020)	(12,789,020)
CHANGE IN NET POSITION	2,011,813	(2,806,097)	(12,647,709)	(12,647,709)
Net Position - Beginning Balance	14,007,657	16,019,470	12,647,709	12,647,709
Net Position - Ending Balance	16,019,470	13,213,373	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	0	0
4040 IT Equipment (Purchases over $10,000)	2,533,707	2,461,700	1,517,500	1,517,500
Total Equipment	2,533,707	2,461,700	1,517,500	1,517,500
4200 Buildings and Improvements				
P640 KVA Back-Up Generator Project	330,911	109,010	2,429,171	2,429,171
P656 OCIT - LEAK DETECTION UPGRADE	0	0	100,000	100,000
P657 OCDC ATRIUM STRUCTURAL UPGRADES	117,781	0	0	0
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	24,772	279	0	0
PN03 DATA CENTER COMPUTER END-ROW NETWORKING	0	0	125,000	125,000
Total Buildings and Improvements	473,464	109,289	2,654,171	2,654,171
4251 Commercially Acquired Multi-Year Software Amortizable				
3336 Voice Services	0	111,758	0	0
3351 Enterprise Privacy and Cyber Security	570,126	657,571	575,000	575,000
Total Commercially Acquired Multi-Year Software Amortizable	570,126	769,329	575,000	575,000
TOTAL CAPITAL ASSET ACQUISITIONS	3,577,297	3,340,318	4,746,671	4,746,671

Note 1 - Operating Loss is overstated in the 2026-27 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 2026-27 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 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	209,560,315	221,539,988	241,894,824	241,894,824
Total Miscellaneous Revenues	209,560,315	221,539,988	241,894,824	241,894,824
TOTAL OPERATING REVENUES	209,560,315	221,539,988	241,894,824	241,894,824
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	209,674,346	221,683,163	241,894,824	241,894,824
Total Other Charges	209,674,346	221,683,163	241,894,824	241,894,824
TOTAL OPERATING EXPENSES	209,674,346	221,683,163	241,894,824	241,894,824
OPERATING INCOME (LOSS)	(114,031)	(143,175)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,500	0	0	0
Total Miscellaneous Revenues	2,500	0	0	0
TOTAL NON-OPERATING REVENUES	2,500	0	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,908,178	5,908,178
Total Special Items	0	0	5,908,178	5,908,178
TOTAL NON-OPERATING EXPENSES	0	0	5,908,178	5,908,178
NON-OPERATING INCOME (LOSS)	2,500	0	(5,908,178)	(5,908,178)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(111,531)	(143,175)	(5,908,178)	(5,908,178)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(111,531)	(143,175)	(5,908,178)	(5,908,178)
Net Position - Beginning Balance	6,102,313	5,990,782	5,908,178	5,908,178
Net Position - Ending Balance	5,990,782	5,847,607	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	621,586	855,459	2,161,000	2,161,000
Total Miscellaneous Revenues	621,586	855,459	2,161,000	2,161,000
TOTAL OPERATING REVENUES	621,586	855,459	2,161,000	2,161,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	73,668	86,537	87,588	87,588
1911 CWCAP Charges	6,321	2,614	39,269	39,269
1912 Investment Administrative Fees	1,021	790	1,962	1,962
Total Services & Supplies	81,010	89,941	128,819	128,819
Other Charges				
3500 Judgments and Damages	0	0	2,925,602	2,925,602
3520 Insurance Claims	1,297,561	1,738,856	0	0
Total Other Charges	1,297,561	1,738,856	2,925,602	2,925,602
TOTAL OPERATING EXPENSES	1,378,571	1,828,797	3,054,421	3,054,421
OPERATING INCOME (LOSS)	(756,985)	(973,338)	(893,421)	(893,421)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	144,806	107,714	77,386	77,386
Total Revenue from Use of Money and Property	144,806	107,714	77,386	77,386
Miscellaneous Revenues				
7670 Miscellaneous Revenue	268	51	0	0
Total Miscellaneous Revenues	268	51	0	0
TOTAL NON-OPERATING REVENUES	145,074	107,765	77,386	77,386

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	275,492	275,492
Total Special Items	0	0	275,492	275,492
TOTAL NON-OPERATING EXPENSES	0	0	275,492	275,492
NON-OPERATING INCOME (LOSS)	145,074	107,765	(198,106)	(198,106)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(611,911)	(865,573)	(1,091,527)	(1,091,527)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	0	(19,802)	0	0
CHANGE IN NET POSITION	(611,911)	(885,375)	(1,091,527)	(1,091,527)
Net Position - Beginning Balance	2,880,495	2,268,584	1,091,527	1,091,527
Net Position - Ending Balance	2,268,584	1,383,209	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	77,125,731	82,361,863	103,065,213	103,065,213
Total Miscellaneous Revenues	77,125,731	82,361,863	103,065,213	103,065,213
TOTAL OPERATING REVENUES	77,125,731	82,361,863	103,065,213	103,065,213
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,199,168	2,890,331	3,179,796	3,179,796
1911 CWCAP Charges	82,847	87,439	82,847	82,847
1912 Investment Administrative Fees	7,178	4,558	720	720
2400 Special Departmental Expense	736,885	541,609	352,243	352,243
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	4,026,078	3,523,937	3,657,864	3,657,864
Other Charges				
3520 Insurance Claims	92,907,255	99,985,562	113,566,879	113,566,879
3530 Insurance Premiums	571,867	672,258	807,261	807,261
Total Other Charges	93,479,122	100,657,820	114,374,140	114,374,140
TOTAL OPERATING EXPENSES	97,505,200	104,181,757	118,032,004	118,032,004
OPERATING INCOME (LOSS)	(20,379,469)	(21,819,894)	(14,966,791)	(14,966,791)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	990,838	641,370	578,435	578,435
Total Revenue from Use of Money and Property	990,838	641,370	578,435	578,435
Miscellaneous Revenues				
7670 Miscellaneous Revenue	12,447,400	17,973,023	13,546,863	13,546,863
Total Miscellaneous Revenues	12,447,400	17,973,023	13,546,863	13,546,863

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	13,438,238	18,614,393	14,125,298	14,125,298
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,138,600	1,138,600
Total Special Items	0	0	1,138,600	1,138,600
TOTAL NON-OPERATING EXPENSES	0	0	1,138,600	1,138,600
NON-OPERATING INCOME (LOSS)	13,438,238	18,614,393	12,986,698	12,986,698
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(6,941,231)	(3,205,501)	(1,980,093)	(1,980,093)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(51,904)	55,609	0	0
CHANGE IN NET POSITION	(6,993,135)	(3,149,892)	(1,980,093)	(1,980,093)
Net Position - Beginning Balance	12,074,202	5,081,067	1,980,093	1,980,093
Net Position - Ending Balance	5,081,067	1,931,175	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	21,019	23,554	25,000	25,000
Total Charges For Services	21,019	23,554	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	59,333,753	59,332,184	59,372,149	59,372,149
Total Miscellaneous Revenues	59,333,753	59,332,184	59,372,149	59,372,149
TOTAL OPERATING REVENUES	59,354,772	59,355,738	59,397,149	59,397,149
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	10,286	60,895	0	0
0101 Regular Salaries	2,623,904	2,601,048	2,767,478	2,767,478
0103 Overtime	13,045	7,538	30,000	30,000
0105 Vacation Payoffs	43,502	33,251	100,000	100,000
0111 Other Pay	1,687	1,601	1,680	1,680
0200 Retirement	924,738	813,077	950,287	950,287
0204 County Paid Executive Deferred Compensation Plan	162	0	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	18,236	20,975	38,540	38,540
0206 Retiree Medical	26,021	22,430	24,939	24,939
0207 Health Reimbursement Account	33,466	34,216	36,288	36,288
0301 Unemployment Insurance	837	1,070	2,769	2,769
0305 Salary Continuance Insurance	4,029	3,752	4,050	4,050
0306 Health Insurance	267,959	303,904	354,552	354,552
0308 Dental Insurance	5,173	9,129	12,900	12,900
0309 Life Insurance	716	631	720	720
0310 Accidental Death and Dismemberment Insurance	198	187	240	240
0319 Other Insurance	6,909	7,656	7,896	7,896

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	38,390	40,521	34,181	34,181
0401 Medicare	38,346	37,635	40,133	40,133
0403 Optional Benefit Program	35,000	31,500	31,440	31,440
0450 Accrued Salaries and Benefits	0	319,403	0	0
Total Salaries & Benefits	4,092,604	4,350,419	4,438,093	4,438,093
Services & Supplies				
0740 Enterprise Telephone Service Charges	18,987	20,401	22,000	22,000
0742 Cell Phones, Pagers, Blackberry Devices	10,632	9,030	15,000	15,000
0900 Food	719	290	1,000	1,000
1000 Household Expense	34,746	47,302	50,000	50,000
1001 Household Expense - Trash	1,137	1,657	2,000	2,000
1100 Insurance	496,764	591,714	641,001	641,001
1300 Maintenance Equipment - Non-IT Maintenance	118	0	500	500
1340 Software Maintenance & Support	20,871	25,889	35,000	35,000
1341 Hardware Maintenance & Support	0	664	1,000	1,000
1400 Maintenance - Buildings and Improvements	21,099	24,391	20,000	20,000
1402 Minor Alterations and Improvements	1,236	21,021	5,000	5,000
1502 Medical Supplies	0	0	250	250
1600 Memberships	2,730	2,793	5,000	5,000
1800 Office Expense	7,808	7,779	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	138	192	2,000	2,000
1802 Periodicals and Journals	76	0	1,000	1,000
1803 Postage	805	402	1,000	1,000
1809 Minor Office Equipment to be Controlled	190	672	5,000	5,000
1840 IT Hardware Purchases (Purchases Under $10,000)	0	23,913	16,000	16,000
1900 Professional and Specialized Services	5,816,146	5,845,881	8,305,486	8,305,486

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1908 Temporary Help	0	0	15,000	15,000
1911 CWCAP Charges	236,005	284,104	272,436	272,436
1912 Investment Administrative Fees	52,955	66,522	88,000	88,000
1940 Enterprise IT Services	199,958	365,922	370,000	370,000
2110 Short-Term Leases-Equipment	1,223	6,269	5,000	5,000
2143 Short-Term SBITA	101,432	14,830	15,000	15,000
2300 Small Tools and Instruments	5,226	889	8,000	8,000
2400 Special Departmental Expense	19,190	24,542	60,000	60,000
2600 Transportation and Travel - General	22,509	20,810	25,000	25,000
2601 Private Auto Mileage	170	370	2,000	2,000
2602 Garage Expense	18,247	7,905	25,000	25,000
2700 Transportation and Travel - Meetings/Conferences	4,276	4,394	10,000	10,000
2801 Utilities - Purchased Electricity	10,985	13,291	17,477	17,477
2802 Utilities - Purchased Gas	26,067	8,138	10,000	10,000
2803 Utilities - Purchased Water	10,356	14,199	15,651	15,651
2890 Intra-Agency Services & Supplies Billing Offsets	(59,409)	(64,075)	(69,181)	(69,181)
Total Services & Supplies	7,083,392	7,392,101	10,012,620	10,012,620
Other Charges				
3200 Bond Redemption	123,346	125,947	132,237	132,237
3256 SBITA Debt Service Principal	0	0	120,000	120,000
3520 Insurance Claims - Note 1	55,235,330	57,589,154	55,825,507	55,825,507
3700 Taxes and Assessments	1,528	2,360	3,000	3,000
Total Other Charges	55,360,204	57,717,461	56,080,744	56,080,744
Miscellaneous				
5300 Depreciation	11,114	89,385	20,000	20,000
Total Miscellaneous	11,114	89,385	20,000	20,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
TOTAL OPERATING EXPENSES	66,547,314	69,549,366	70,551,457	70,551,457
OPERATING INCOME (LOSS)	(7,192,542)	(10,193,628)	(11,154,308)	(11,154,308)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	7,865,028	9,337,812	8,100,000	8,100,000
Total Revenue from Use of Money and Property	7,865,028	9,337,812	8,100,000	8,100,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	313,907	472,155	100,000	100,000
Total Miscellaneous Revenues	313,907	472,155	100,000	100,000
TOTAL NON-OPERATING REVENUES	8,178,935	9,809,967	8,200,000	8,200,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	273,836	260,216	254,658	254,658
3356 SBITA - Debt Service Interest	856	437	40,000	40,000
Total Other Charges	274,692	260,653	294,658	294,658
TOTAL NON-OPERATING EXPENSES	274,692	260,653	294,658	294,658
NON-OPERATING INCOME (LOSS)	7,904,243	9,549,314	7,905,342	7,905,342
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	711,701	(644,314)	(3,248,966)	(3,248,966)
7810 Transfers In - from Fund 100	46,714	187,464	200,000	200,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(385,967)	869,261	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(5,407)	(6,529)	0	0
CHANGE IN NET POSITION	367,041	405,882	(3,048,966)	(3,048,966)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Net Position - Beginning Balance	378,589	745,630	3,048,966	3,048,966
Net Position - Ending Balance	745,630	1,151,512	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 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	101,776	159,474	160,000	160,000
Total Charges For Services	101,776	159,474	160,000	160,000
Miscellaneous Revenues				
7710 Insurance Premiums	41,826,145	52,254,177	60,250,150	60,250,150
Total Miscellaneous Revenues	41,826,145	52,254,177	60,250,150	60,250,150
TOTAL OPERATING REVENUES	41,927,921	52,413,651	60,410,150	60,410,150
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	138,710	102,979	0	0
0101 Regular Salaries	1,476,744	1,576,259	1,662,133	1,662,133
0103 Overtime	9,287	10,633	15,000	15,000
0105 Vacation Payoffs	25,463	32,789	100,000	100,000
0111 Other Pay	839	801	840	840
0200 Retirement	525,764	560,276	579,109	579,109
0205 1.62% Retirement ER Contribution 401(A) Plan	14,627	16,014	17,821	17,821
0206 Retiree Medical	14,626	14,183	14,972	14,972
0207 Health Reimbursement Account	21,974	21,859	22,848	22,848
0301 Unemployment Insurance	470	655	1,659	1,659
0305 Salary Continuance Insurance	2,396	2,633	2,800	2,800
0306 Health Insurance	201,893	202,615	228,924	228,924
0308 Dental Insurance	3,695	7,101	9,780	9,780
0309 Life Insurance	487	489	588	588
0310 Accidental Death and Dismemberment Insurance	135	146	168	168
0319 Other Insurance	4,300	4,184	4,284	4,284
0352 Workers Compensation - General	5,082	5,254	4,696	4,696

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0401 Medicare	21,475	23,176	24,099	24,099
0403 Optional Benefit Program	24,500	24,500	23,856	23,856
0450 Accrued Salaries and Benefits	0	128,821	0	0
Total Salaries & Benefits	2,492,467	2,735,367	2,713,577	2,713,577
Services & Supplies				
0740 Enterprise Telephone Service Charges	26,516	18,542	30,000	30,000
0742 Cell Phones, Pagers, Blackberry Devices	2,550	2,216	3,500	3,500
1000 Household Expense	9,497	12,820	13,600	13,600
1001 Household Expense - Trash	552	450	600	600
1100 Insurance	30,651,263	34,033,319	40,000,000	40,000,000
1300 Maintenance Equipment - Non-IT Maintenance	72	0	1,000	1,000
1340 Software Maintenance & Support	6,375	6,375	10,000	10,000
1341 Hardware Maintenance & Support	0	332	1,000	1,000
1400 Maintenance - Buildings and Improvements	3,747	3,929	8,000	8,000
1402 Minor Alterations and Improvements	338	531	1,000	1,000
1502 Medical Supplies	0	0	250	250
1600 Memberships	420	783	1,000	1,000
1800 Office Expense	20,728	16,668	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	46	257	2,000	2,000
1802 Periodicals and Journals	0	0	500	500
1803 Postage	4,673	5,079	6,000	6,000
1809 Minor Office Equipment to be Controlled	99	224	1,000	1,000
1840 IT Hardware Purchases (Purchases Under $10,000)	0	1,326	7,500	7,500
1900 Professional and Specialized Services	776,373	776,586	1,563,860	1,563,860
1911 CWCAP Charges	269,543	282,581	274,396	274,396
1912 Investment Administrative Fees	6,380	10,251	30,000	30,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1940 Enterprise IT Services	80,764	68,824	100,000	100,000
2110 Short-Term Leases-Equipment	2,018	0	0	0
2143 Short-Term SBITA	370	0	2,000	2,000
2400 Special Departmental Expense	2,558	2,782	20,000	20,000
2600 Transportation and Travel - General	15,035	17,510	20,000	20,000
2601 Private Auto Mileage	0	0	1,000	1,000
2602 Garage Expense	107	914	1,000	1,000
2700 Transportation and Travel - Meetings/Conferences	3,290	262	2,500	2,500
2801 Utilities - Purchased Electricity	3,261	3,599	5,000	5,000
2802 Utilities - Purchased Gas	7,851	2,204	3,000	3,000
2803 Utilities - Purchased Water	3,302	3,844	5,000	5,000
2890 Intra-Agency Services & Supplies Billing Offsets	(15,305)	(12,662)	(19,147)	(19,147)
Total Services & Supplies	31,882,423	35,259,546	42,110,559	42,110,559
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(5,211)	(3,861)	(10,000)	(10,000)
Total Services & Supplies Reimbursements	(5,211)	(3,861)	(10,000)	(10,000)
Other Charges				
3200 Bond Redemption	34,880	34,397	36,115	36,115
3252 Lease Equipment - Debt Service Principal	0	0	5,000	5,000
3256 SBITA Debt Service Principal	0	0	100,000	100,000
3500 Judgments and Damages - Note 1	64,452,164	156,743,418	169,348,100	169,348,100
3700 Taxes and Assessments	1,019	645	2,000	2,000
Total Other Charges	64,488,063	156,778,460	169,491,215	169,491,215
Miscellaneous				
5300 Depreciation	74,605	74,605	100,000	100,000
Total Miscellaneous	74,605	74,605	100,000	100,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
TOTAL OPERATING EXPENSES	98,932,347	194,844,117	214,405,351	214,405,351
OPERATING INCOME (LOSS)	(57,004,426)	(142,430,466)	(153,995,201)	(153,995,201)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	952,540	1,343,206	1,000,000	1,000,000
Total Revenue from Use of Money and Property	952,540	1,343,206	1,000,000	1,000,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11,014,454	21,944,335	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	606,971	(604,080)	0	0
Total Miscellaneous Revenues	11,621,425	21,340,255	100,000	100,000
TOTAL NON-OPERATING REVENUES	12,573,965	22,683,461	1,100,000	1,100,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	77,437	71,067	69,548	69,548
3352 Lease Equipment - Debt Service Interest	585	329	1,500	1,500
3356 SBITA - Debt Service Interest	5,803	2,958	6,000	6,000
Total Other Charges	83,825	74,354	77,048	77,048
TOTAL NON-OPERATING EXPENSES	83,825	74,354	77,048	77,048
NON-OPERATING INCOME (LOSS)	12,490,140	22,609,107	1,022,952	1,022,952
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(44,514,286)	(119,821,359)	(152,972,249)	(152,972,249)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	0	121,064,600	152,589,483	152,589,483
7811 Transfers In - from Funds 101-199	42,500,000	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,670,563	(3,849,558)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	1,038	(1,304)	0	0
CHANGE IN NET POSITION	657,315	(2,607,621)	(382,766)	(382,766)
Net Position - Beginning Balance	2,381,851	3,039,166	382,766	382,766
Net Position - Ending Balance	3,039,166	431,545	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 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	11,759	8,953	11,000	11,000
Total Taxes	11,759	8,953	11,000	11,000
Charges For Services				
7590 Other Charges for Services	37,017,976	38,909,808	37,944,412	37,944,412
Total Charges For Services	37,017,976	38,909,808	37,944,412	37,944,412
TOTAL OPERATING REVENUES	37,029,735	38,918,761	37,955,412	37,955,412
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	46,334	130,701	0	0
0101 Regular Salaries	6,073,901	6,059,212	6,630,501	6,630,501
0103 Overtime	214,911	309,146	214,449	214,449
0104 Annual Leave Payoffs	0	0	23,500	23,500
0105 Vacation Payoffs	124,795	64,721	122,254	122,254
0110 Performance Incentive Pay	4	0	0	0
0111 Other Pay	58,784	81,863	97,092	97,092
0200 Retirement	2,177,255	2,169,689	2,327,337	2,327,337
0205 1.62% Retirement ER Contribution 401(A) Plan	37,753	46,437	80,387	80,387
0206 Retiree Medical	60,857	55,212	60,470	60,470
0207 Health Reimbursement Account	112,802	108,543	114,000	114,000
0208 Pension Prepayment Discount	1,001	1,001	0	0
0301 Unemployment Insurance	2,024	2,644	6,727	6,727
0305 Salary Continuance Insurance	2,173	2,223	2,828	2,828
0306 Health Insurance	1,029,713	1,030,563	1,192,452	1,192,452
0308 Dental Insurance	3,679	7,097	12,000	12,000
0309 Life Insurance	490	490	660	660

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	135	146	216	216
0319 Other Insurance	69,389	64,315	68,424	68,424
0352 Workers Compensation - General	835,424	795,601	770,140	770,140
0401 Medicare	90,327	90,852	97,597	97,597
0403 Optional Benefit Program	25,667	24,500	29,424	29,424
0450 Accrued Salaries and Benefits	0	531,560	0	0
Total Salaries & Benefits	10,967,418	11,576,516	11,850,458	11,850,458
Services & Supplies				
0600 Clothing and Personal Supplies	29,590	27,740	34,000	34,000
0740 Enterprise Telephone Service Charges	8,082	8,663	8,800	8,800
0742 Cell Phones, Pagers, Blackberry Devices	515,189	607,321	550,350	550,350
0900 Food	0	713	0	0
1000 Household Expense	157,850	223,262	210,600	210,600
1001 Household Expense - Trash	53,854	56,312	60,200	60,200
1100 Insurance	179,433	237,709	185,100	185,100
1300 Maintenance Equipment - Non-IT Maintenance	4,480,229	6,286,787	5,794,000	5,794,000
1301 Maintenance - Inventory Parts	11,124	7,534	17,500	17,500
1302 Parts not Direct Billed to Customers	161,075	143,489	186,000	186,000
1340 Software Maintenance & Support	169,353	176,653	305,000	305,000
1400 Maintenance - Buildings and Improvements	232,148	278,306	264,500	264,500
1402 Minor Alterations and Improvements	66,936	77,865	68,000	68,000
1600 Memberships	2,109	2,598	3,250	3,250
1700 Miscellaneous Expense	(11,794)	(528,468)	9,000	9,000
1800 Office Expense	12,011	14,865	30,300	30,300
1801 Duplicating Services (CEO/Reprographics)	2,557	8,870	7,200	7,200
1802 Periodicals and Journals	0	0	500	500

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	1,532	935	1,900	1,900
1809 Minor Office Equipment to be Controlled	1,043	442	3,100	3,100
1840 IT Hardware Purchases (Purchases Under $10,000)	12,014	31,782	29,800	29,800
1900 Professional and Specialized Services	2,482,634	2,608,716	3,268,150	3,268,150
1911 CWCAP Charges	620,167	492,690	616,000	616,000
1912 Investment Administrative Fees	20,302	20,248	22,000	22,000
1940 Enterprise IT Services	23,423	26,056	44,000	44,000
2110 Short-Term Leases-Equipment	4,765	793	6,300	6,300
2140 Software Leases & Licenses	68	0	0	0
2143 Short-Term SBITA	35,083	11,729	38,000	38,000
2300 Small Tools and Instruments	64,232	25,938	113,500	113,500
2400 Special Departmental Expense	5,214,826	5,441,612	7,063,000	7,063,000
2600 Transportation and Travel - General	272	0	0	0
2601 Private Auto Mileage	1,356	2,581	4,000	4,000
2602 Garage Expense	329,341	305,689	325,000	325,000
2700 Transportation and Travel - Meetings/Conferences	1,206	2,539	3,500	3,500
2801 Utilities - Purchased Electricity	178,733	186,757	200,000	200,000
2802 Utilities - Purchased Gas	35,101	24,083	38,000	38,000
2803 Utilities - Purchased Water	16,287	17,385	17,500	17,500
2890 Intra-Agency Services & Supplies Billing Offsets	(329,341)	(325,273)	(325,000)	(325,000)
Total Services & Supplies	14,782,790	16,504,921	19,203,050	19,203,050

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	3,500	3,500
3252 Lease Equipment - Debt Service Principal	0	0	6,200	6,200
3256 SBITA Debt Service Principal	(1)	0	40,100	40,100
3700 Taxes and Assessments	1,831	3,287	2,100	2,100
Total Other Charges	1,830	3,287	51,900	51,900
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	18,022,500	18,022,500
Total Equipment	0	0	18,022,500	18,022,500
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	11,000	11,000
Total Intangible Assets-Amortizable	0	0	11,000	11,000
Miscellaneous				
5300 Depreciation	9,336,285	9,413,693	4,131,000	4,131,000
Total Miscellaneous	9,336,285	9,413,693	4,131,000	4,131,000
TOTAL OPERATING EXPENSES	35,088,323	37,498,417	53,269,908	53,269,908
OPERATING INCOME (LOSS) - Note 1	1,941,412	1,420,344	(15,314,496)	(15,314,496)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,952,078	2,805,839	2,900,000	2,900,000
Total Revenue from Use of Money and Property	2,952,078	2,805,839	2,900,000	2,900,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	93,982	47,017	66,200	66,200
7680 Six-Month Expired (Outlawed) Checks	0	0	450	450
Total Miscellaneous Revenues	93,982	47,017	66,650	66,650
TOTAL NON-OPERATING REVENUES	3,046,060	2,852,856	2,966,650	2,966,650

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	0	0	7,000	7,000
3352 Lease Equipment - Debt Service Interest	1,332	969	1,500	1,500
3356 SBITA - Debt Service Interest	1,531	780	2,300	2,300
Total Other Charges	2,863	1,749	10,800	10,800
Special Items				
5000 Special Items	0	0	570,000	570,000
Total Special Items	0	0	570,000	570,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(214,978)	(613,473)	0	0
Total Miscellaneous	(214,978)	(613,473)	0	0
TOTAL NON-OPERATING EXPENSES	(212,115)	(611,724)	580,800	580,800
NON-OPERATING INCOME (LOSS)	3,258,175	3,464,580	2,385,850	2,385,850
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,199,587	4,884,924	(12,928,646)	(12,928,646)
7805 Capital Contributions	149,450	0	0	0
7810 Transfers In - from Fund 100	7,030,093	2,243,305	5,475,489	5,475,489
7811 Transfers In - from Funds 101-199	1,330,311	650,714	1,814,567	1,814,567
7812 Transfers In - from Funds 2AA-299	0	0	56,688	56,688
7814 Transfers In - from Funds 400-499	2,159,883	2,811,699	3,228,840	3,228,840
4801 Transfers Out - to Funds 101-199	0	0	0	0
4804 Transfers Out - to Funds 400-499	(1,178,337)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(2,037,660)	10,034,653	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	5,438,805	664,511	(1,501,084)	(1,501,084)
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	0	0	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(7,464,686)	(10,843,300)	(23,026,422)	(23,026,422)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(8,494,501)	(13,961,249)	(243,854)	(243,854)
CHANGE IN NET POSITION	2,132,945	(3,729,743)	(27,419,422)	(27,419,422)
Net Position - Beginning Balance	5,450,951	7,583,896	27,419,422	27,419,422
Net Position - Ending Balance	7,583,896	3,854,153	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	59,397	10,772	18,022,500	18,022,500
Total Equipment	59,397	10,772	18,022,500	18,022,500
4251 Commercially Acquired Multi-Year Software Amortizable				
3710 OC Fleet - Administration	0	0	11,000	11,000
Total Commercially Acquired Multi-Year Software Amortizable	0	0	11,000	11,000
TOTAL CAPITAL ASSET ACQUISITIONS	59,397	10,772	18,033,500	18,033,500

Note 1 - Operating Loss is overstated in the 2026-27 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 2026-27 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 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,621,174	5,510,535	6,065,835	6,065,835
Total Charges For Services	4,621,174	5,510,535	6,065,835	6,065,835
TOTAL OPERATING REVENUES	4,621,174	5,510,535	6,065,835	6,065,835
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	51,473	40,165	0	0
0101 Regular Salaries	1,329,273	1,392,246	1,422,850	1,422,850
0102 Extra Help	42,285	116,003	100,000	100,000
0103 Overtime	60,025	42,161	20,000	20,000
0105 Vacation Payoffs	8,378	12,344	7,000	7,000
0111 Other Pay	8,374	15,417	10,500	10,500
0200 Retirement	470,881	491,313	485,658	485,658
0205 1.62% Retirement ER Contribution 401(A) Plan	13,891	15,783	21,197	21,197
0206 Retiree Medical	13,283	12,654	12,781	12,781
0207 Health Reimbursement Account	26,188	26,316	26,928	26,928
0301 Unemployment Insurance	450	638	1,402	1,402
0305 Salary Continuance Insurance	1,010	1,332	1,298	1,298
0306 Health Insurance	233,457	239,063	261,636	261,636
0308 Dental Insurance	1,339	3,255	4,044	4,044
0309 Life Insurance	173	221	252	252
0310 Accidental Death and Dismemberment Insurance	48	66	72	72
0319 Other Insurance	15,314	15,539	13,752	13,752
0352 Workers Compensation - General	59,568	67,940	70,950	70,950
0401 Medicare	20,229	22,225	20,613	20,613
0403 Optional Benefit Program	7,000	10,500	9,900	9,900
Total Salaries & Benefits	2,362,639	2,525,181	2,490,833	2,490,833

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	4,080	88	2,000	2,000
0700 Communications	305	332	300	300
0740 Enterprise Telephone Service Charges	9,231	9,695	6,490	6,490
0742 Cell Phones, Pagers, Blackberry Devices	955	955	1,200	1,200
1000 Household Expense	23,971	20,763	22,154	22,154
1001 Household Expense - Trash	6,393	7,385	5,103	5,103
1100 Insurance	20,543	25,532	30,703	30,703
1300 Maintenance Equipment - Non-IT Maintenance	55,963	43,762	80,000	80,000
1340 Software Maintenance & Support	51,670	166,612	70,000	70,000
1341 Hardware Maintenance & Support	226,998	189,260	200,000	200,000
1400 Maintenance - Buildings and Improvements	75,252	56,549	50,000	50,000
1402 Minor Alterations and Improvements	24,889	5,480	35,000	35,000
1800 Office Expense	12,182	9,247	14,000	14,000
1801 Duplicating Services (CEO/Reprographics)	17,165	0	0	0
1803 Postage	14,188	46,177	42,000	42,000
1806 Printing Costs - Outside Vendors	1,719,752	1,610,352	1,600,000	1,600,000
1809 Minor Office Equipment to be Controlled	115	0	10,000	10,000
1840 IT Hardware Purchases (Purchases Under $10,000)	4,195	0	10,000	10,000
1900 Professional and Specialized Services	59,281	149,715	140,963	140,963
1908 Temporary Help	17,824	12,395	20,000	20,000
1911 CWCAP Charges	127,078	105,775	103,000	103,000
1912 Investment Administrative Fees	372	305	500	500
1920 Non-Claimable Administrative Expense	0	0	2,000	2,000
1940 Enterprise IT Services	61,299	54,611	57,602	57,602
2110 Short-Term Leases-Equipment	146,667	(18,318)	11,000	11,000
2140 Software Leases & Licenses	39,594	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2143 Short-Term SBITA	0	8,277	43,800	43,800
2400 Special Departmental Expense	(10,761)	2,131	5,000	5,000
2412 Facilities and Warehouse Supplies	0	0	500	500
2600 Transportation and Travel - General	5,219	6,589	7,000	7,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	17,272	43,255	101,995	101,995
2700 Transportation and Travel - Meetings/Conferences	283	176	0	0
2801 Utilities - Purchased Electricity	73,899	65,308	31,148	31,148
2802 Utilities - Purchased Gas	5,072	2,850	6,705	6,705
2803 Utilities - Purchased Water	2,379	1,396	2,671	2,671
Total Services & Supplies	2,813,325	2,626,654	2,713,334	2,713,334
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	86,000	86,000
3700 Taxes and Assessments	4,081	3,883	4,000	4,000
Total Other Charges	4,081	3,883	90,000	90,000
Intrafund Transfers				
5100 Intrafund Transfers	(2,110)	0	0	0
Total Intrafund Transfers	(2,110)	0	0	0
Miscellaneous				
5300 Depreciation	314,385	428,863	415,000	415,000
Total Miscellaneous	314,385	428,863	415,000	415,000
TOTAL OPERATING EXPENSES	5,492,320	5,584,581	5,709,167	5,709,167
OPERATING INCOME (LOSS) - Note 1	(871,146)	(74,046)	356,668	356,668

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	59,167	40,867	50,000	50,000
Total Revenue from Use of Money and Property	59,167	40,867	50,000	50,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	154,320	170,431	123,000	123,000
7670 Miscellaneous Revenue	77	2,490	0	0
7680 Six-Month Expired (Outlawed) Checks	0	4,802	0	0
Total Miscellaneous Revenues	154,397	177,723	123,000	123,000
TOTAL NON-OPERATING REVENUES	213,564	218,590	173,000	173,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	0	13,903	1,500	1,500
3356 SBITA - Debt Service Interest	0	276	0	0
Total Other Charges	0	14,179	1,500	1,500
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	57,888	0	0	0
Total Miscellaneous	57,888	0	0	0
TOTAL NON-OPERATING EXPENSES	57,888	14,179	1,500	1,500
NON-OPERATING INCOME (LOSS)	155,676	204,411	171,500	171,500
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(715,470)	130,365	528,168	528,168
4802 Transfers Out - to Funds 2AA-299	0	0	(56,688)	(56,688)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(189,611)	(52,657)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	168,952	275,911	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,254,776)	1,089,116	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(1,990,905)	1,442,735	471,480	471,480
Net Position - Beginning Balance	1,519,425	(471,480)	(471,480)	(471,480)
Net Position - Ending Balance	(471,480)	971,255	0	0

Note 1 - Operating Loss is overstated in the 2026-27 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 2026-27 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 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	2,625,145	3,916,547	5,187,245	5,187,245
Total Miscellaneous Revenues	2,625,145	3,916,547	5,187,245	5,187,245
TOTAL OPERATING REVENUES	2,625,145	3,916,547	5,187,245	5,187,245
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	179,450	184,419	188,678	188,678
1911 CWCAP Charges	74,521	77,347	74,521	74,521
1912 Investment Administrative Fees	849	453	1,301	1,301
2400 Special Departmental Expense	724,125	717,358	864,339	864,339
Total Services & Supplies	978,945	979,577	1,128,839	1,128,839
Other Charges				
3500 Judgments and Damages	0	0	5,067,317	5,067,317
3510 Other Charges - Operating	384,125	322,496	0	0
3520 Insurance Claims	3,789,263	4,194,222	0	0
3530 Insurance Premiums	486,683	517,042	0	0
Total Other Charges	4,660,071	5,033,760	5,067,317	5,067,317
TOTAL OPERATING EXPENSES	5,639,016	6,013,337	6,196,156	6,196,156
OPERATING INCOME (LOSS)	(3,013,871)	(2,096,790)	(1,008,911)	(1,008,911)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	108,361	61,480	72,617	72,617
Total Revenue from Use of Money and Property	108,361	61,480	72,617	72,617
Miscellaneous Revenues				
7670 Miscellaneous Revenue	635,289	675,002	498,995	498,995
Total Miscellaneous Revenues	635,289	675,002	498,995	498,995

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	743,650	736,482	571,612	571,612
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,003,045	1,003,045
Total Special Items	0	0	1,003,045	1,003,045
TOTAL NON-OPERATING EXPENSES	0	0	1,003,045	1,003,045
NON-OPERATING INCOME (LOSS)	743,650	736,482	(431,433)	(431,433)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,270,221)	(1,360,308)	(1,440,344)	(1,440,344)
7810 Transfers In - from Fund 100	724,124	717,358	864,339	864,339
Changes to Reserves - Encumbrance - (Inc.)/Dec.	58,344	283	0	0
CHANGE IN NET POSITION	(1,487,753)	(642,667)	(576,005)	(576,005)
Net Position - Beginning Balance	2,824,097	1,336,344	576,005	576,005
Net Position - Ending Balance	1,336,344	693,677	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	0	720,000	1,700,000	1,700,000
Total Charges For Services	0	720,000	1,700,000	1,700,000
TOTAL OPERATING REVENUES	0	720,000	1,700,000	1,700,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	600	600
1000 Household Expense	34,613	44,206	46,749	46,749
1001 Household Expense - Trash	1,489	1,700	1,218	1,218
1300 Maintenance Equipment - Non-IT Maintenance	569	432	5,000	5,000
1400 Maintenance - Buildings and Improvements	52,646	17,225	52,646	52,646
1402 Minor Alterations and Improvements	10,025	5,338	10,026	10,026
1800 Office Expense	0	2,473	15,000	15,000
1802 Periodicals and Journals	0	1,375	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	0	0	8,500	8,500
1900 Professional and Specialized Services	1,716,334	1,572,127	1,996,005	1,996,005
1911 CWCAP Charges	38,709	39,491	69,155	69,155
1912 Investment Administrative Fees	489	189	500	500
1940 Enterprise IT Services	9,049	15,804	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2143 Short-Term SBITA	959	960	3,640	3,640
2600 Transportation and Travel - General	2,832	792	4,200	4,200
2602 Garage Expense	0	682	0	0
2800 Utilities	246	1,451	246	246
2801 Utilities - Purchased Electricity	12,750	14,695	12,622	12,622
2802 Utilities - Purchased Gas	318	2,606	2,967	2,967

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2803 Utilities - Purchased Water	12,137	14,218	14,335	14,335
Total Services & Supplies	1,893,165	1,735,764	2,291,409	2,291,409
Other Charges				
3200 Bond Redemption	98,208	106,397	111,756	111,756
3700 Taxes and Assessments	2,423	2,483	2,423	2,423
Total Other Charges	100,631	108,880	114,179	114,179
Miscellaneous				
5300 Depreciation	7,113	0	7,113	7,113
Total Miscellaneous	7,113	0	7,113	7,113
TOTAL OPERATING EXPENSES	2,000,909	1,844,644	2,412,701	2,412,701
OPERATING INCOME (LOSS)	(2,000,909)	(1,124,644)	(712,701)	(712,701)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	65,593	28,037	40,700	40,700
Total Revenue from Use of Money and Property	65,593	28,037	40,700	40,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	925,525	748,498	815,090	815,090
Total Miscellaneous Revenues	925,525	748,498	815,090	815,090
TOTAL NON-OPERATING REVENUES	991,118	776,535	855,790	855,790
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	188,807	189,848	184,933	184,933
Total Other Charges	188,807	189,848	184,933	184,933

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	1,171,472	1,171,472
Total Special Items	0	0	1,171,472	1,171,472
TOTAL NON-OPERATING EXPENSES	188,807	189,848	1,356,405	1,356,405
NON-OPERATING INCOME (LOSS)	802,311	586,687	(500,615)	(500,615)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,198,598)	(537,957)	(1,213,316)	(1,213,316)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	11,631	(19,817)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	7,113	0	7,113	7,113
CHANGE IN NET POSITION	(1,179,854)	(557,774)	(1,206,203)	(1,206,203)
Net Position - Beginning Balance	1,971,114	791,260	1,206,203	1,206,203
Net Position - Ending Balance	791,260	233,486	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	916,960	938,443	952,816	952,816
Total Miscellaneous Revenues	916,960	938,443	952,816	952,816
TOTAL OPERATING REVENUES	916,960	938,443	952,816	952,816
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	915,964	938,248	952,816	952,816
Total Other Charges	915,964	938,248	952,816	952,816
TOTAL OPERATING EXPENSES	915,964	938,248	952,816	952,816
OPERATING INCOME (LOSS)	996	195	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	96,301	96,301
Total Special Items	0	0	96,301	96,301
TOTAL NON-OPERATING EXPENSES	0	0	96,301	96,301
NON-OPERATING INCOME (LOSS)	0	0	(96,301)	(96,301)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	996	195	(96,301)	(96,301)
CHANGE IN NET POSITION	996	195	(96,301)	(96,301)
Net Position - Beginning Balance	92,887	93,883	96,301	96,301
Net Position - Ending Balance	93,883	94,078	0	0