

FUND TITLE: 289 Information Technology
Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	3,133,823	2,782,154	1,281,948	1,281,948
Total Revenue from Use of Money and Property	3,133,823	2,782,154	1,281,948	1,281,948
Charges For Services				
7330 Communication Services	3,600	7,004	3,600	3,600
7590 Other Charges for Services	35,483,149	41,926,186	66,295,463	66,295,463
Total Charges For Services	35,486,749	41,933,190	66,299,063	66,299,063
TOTAL OPERATING REVENUES	38,620,572	44,715,344	67,581,011	67,581,011
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(88,351)	24,904	0	0
0101 Regular Salaries	4,480,361	4,311,204	4,895,246	4,895,246
0102 Extra Help	18,083	19,499	0	0
0103 Overtime	23,320	45,969	10,830	10,830
0104 Annual Leave Payoffs	122,580	144,267	14,720	14,720
0105 Vacation Payoffs	26,862	0	0	0
0106 Sick Leave Payoffs	45,781	0	0	0
0110 Performance Incentive Pay	7	0	0	0
0112 Other Salaries	0	25,418	0	0
0200 Retirement	1,201,564	1,151,122	1,443,765	1,443,765
0204 County Paid Executive Deferred Compensation Plan	7,661	7,330	6,952	6,952
0205 1.62% Retirement ER Contribution 401(A) Plan	0	1,306	11,248	11,248
0206 Retiree Medical	170,314	172,297	193,852	193,852
0208 Pension Prepayment Discount	(81,361)	(87,255)	(88,211)	(88,211)
0301 Unemployment Insurance	12,742	(476)	0	0
0305 Salary Continuance Insurance	9,253	9,178	10,208	10,208
0306 Health Insurance	489,265	501,578	655,812	655,812
0308 Dental Insurance	25,702	25,116	28,200	28,200
0309 Life Insurance	4,135	4,963	5,820	5,820

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OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	492	477	624	624
0319 Other Insurance	16,816	16,139	19,344	19,344
0352 Workers Compensation - General	39,680	36,812	31,291	31,291
0401 Medicare	63,347	63,690	69,232	69,232
0402 Executive Car Allowance	8,900	9,180	18,360	18,360
0403 Optional Benefit Program	81,500	79,807	93,096	93,096
Total Salaries & Benefits	6,678,652	6,562,526	7,420,389	7,420,389
Services & Supplies				
0740 Enterprise Telephone Service Charges	336,223	450,671	375,000	375,000
0741 Telephone Service Charges from Vendors	5,005,794	5,057,597	5,001,167	5,001,167
0742 Cell Phones, Pagers, Blackberry Devices	49,035	41,588	27,969	27,969
0900 Food	276	27	500	500
1000 Household Expense	58,876	49,473	55,000	55,000
1001 Household Expense - Trash	6,861	6,925	6,780	6,780
1100 Insurance	62,444	59,656	58,824	58,824
1300 Maintenance Equipment - Non-IT Maintenance	21,056	17,377	59,375	59,375
1340 Software Maintenance & Support	1,700,982	1,449,130	316,913	316,913
1341 Hardware Maintenance & Support	425,517	511,931	539,009	539,009
1400 Maintenance - Buildings and Improvements	372,483	250,317	295,200	295,200
1402 Minor Alterations and Improvements	155,253	241,501	126,500	126,500
1600 Memberships	1,450	2,185	1,400	1,400
1800 Office Expense	41,251	43,530	54,511	54,511
1801 Duplicating Services (CEO/Reprographics)	11,715	6,577	7,839	7,839
1803 Postage	232	243	500	500
1806 Printing Costs - Outside Vendors	97	320	2,000	2,000
1809 Minor Office Equipment to be Controlled	11,365	16,378	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	66,449	77,987	196,525	196,525
1900 Professional and Specialized Services	438,304	545,001	493,371	493,371
1908 Temporary Help	3,167	4,993	29,000	29,000

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OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1911 CWCAP Charges	1,236,471	1,326,049	1,236,470	1,236,470
1912 Investment Administrative Fees	15,170	14,804	15,000	15,000
1920 Non-Claimable Administrative Expense	11,655	10,111	6,167	6,167
1940 Enterprise IT Services	14,070,364	10,691,175	12,663,681	12,663,681
1941 IT Professional Services Contracts	17,773,718	28,365,882	44,310,987	44,310,987
2100 Rents and Leases - Equipment	12,217	12,645	3,800	3,800
2140 Software Leases & Licenses	410,874	1,325,145	3,096,613	3,096,613
2141 IT Hardware Leases	215,247	119,106	45,133	45,133
2200 Rents and Leases - Buildings and Improvements	120,306	132,057	102,084	102,084
2300 Small Tools and Instruments	1,149	826	6,404	6,404
2400 Special Departmental Expense	4,479	4,570	72,485	72,485
2412 Facilities and Warehouse Supplies	0	23	0	0
2600 Transportation and Travel - General	6,699	5,516	30,962	30,962
2601 Private Auto Mileage	2,378	2,188	3,500	3,500
2602 Garage Expense	12,317	9,030	300	300
2700 Transportation and Travel - Meetings/Conferences	838	3,057	0	0
2740 IT Training & Travel	37,647	11,222	2,700	2,700
2801 Utilities - Purchased Electricity	1,212,168	1,359,426	1,553,300	1,553,300
2803 Utilities - Purchased Water	37,372	34,952	40,000	40,000
2890 Intra-Agency Services & Supplies Billing Offsets	(14,406,587)	(11,141,846)	(13,028,677)	(13,028,677)
Total Services & Supplies	29,543,313	41,119,346	57,818,292	57,818,292
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	725,000	725,000
Total Equipment	0	0	725,000	725,000
Buildings & Improvements				
4200 Buildings and Improvements	0	0	5,760,610	5,760,610
Total Buildings & Improvements	0	0	5,760,610	5,760,610
Total Capital Assets	0	0	6,485,610	6,485,610

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Internal Service Fund
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OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Miscellaneous				
5300 Depreciation	535,894	526,770	736,056	736,056
Total Miscellaneous	535,894	526,770	736,056	736,056
TOTAL OPERATING EXPENSES	36,757,860	48,208,642	72,460,347	72,460,347
OPERATING INCOME (LOSS) - Note 1	1,862,712	(3,493,297)	(4,879,336)	(4,879,336)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	73,429	66,135	65,000	65,000
Total Revenue from Use of Money and Property	73,429	66,135	65,000	65,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	3,859	2,426	0	0
7670 Miscellaneous Revenue	540,000	415,817	36,833	36,833
Total Miscellaneous Revenues	543,858	418,244	36,833	36,833
TOTAL NON-OPERATING REVENUES	617,287	484,379	101,833	101,833
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(584)	(560)	0	0
Total Miscellaneous	(584)	(560)	0	0
TOTAL NON-OPERATING EXPENSES	(584)	(560)	0	0
NON-OPERATING INCOME (LOSS)	617,871	484,938	101,833	101,833
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	2,480,583	(3,008,359)	(4,777,503)	(4,777,503)
7805 Capital Contributions	1,390	237,624	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	181,302	7,368	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(1,179,512)	(2,464,739)	2,497,651	2,497,651
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(350,390)	(31,468)	0	0

FUND TITLE: 289 Information Technology
 Internal Service Fund
 SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS				
Net Assets - Beginning Balance	1,133,373	(5,259,574)	(2,279,852)	(2,279,852)
Net Assets - Ending Balance	9,785,349	10,918,722	2,279,852	2,279,852
	10,918,722	5,659,148	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	219,267	400,387	725,000	725,000
Total Equipment	219,267	400,387	725,000	725,000
4200 Buildings and Improvements				
P633 OC Data Center Suppression Project	384,590	8,461	0	0
P634 OC Data Center HVAC 2012 Upgrade Project	115,891	17	500,000	500,000
P635 OCDG Gate Replacement Project	63,393	6,344	0	0
P638 Upgrade Data Center Physical Security System	101,815	14,487	0	0
P640 KVA Back-Up Generator Project	0	23,737	3,205,731	3,205,731
P641 Cooling Plant Refresh Project	0	25,818	2,054,879	2,054,879
Total Buildings and Improvements	665,688	78,864	5,760,610	5,760,610
TOTAL CAPITAL ASSET ACQUISITIONS	884,955	479,251	6,485,610	6,485,610
Note 1 - Operating Loss is overstated in the 2014-15 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 2014-15 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	141,651,225	151,623,095	167,915,000	167,915,000
Total Miscellaneous Revenues	141,651,225	151,623,095	167,915,000	167,915,000
TOTAL OPERATING REVENUES	141,651,225	151,623,095	167,915,000	167,915,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	141,621,072	152,348,868	172,658,741	172,658,741
Total Other Charges	141,621,072	152,348,868	172,658,741	172,658,741
TOTAL OPERATING EXPENSES	141,621,072	152,348,868	172,658,741	172,658,741
OPERATING INCOME (LOSS)	30,153	(725,774)	(4,743,741)	(4,743,741)
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	118,367	102,369	0	0
Total Miscellaneous Revenues	118,367	102,369	0	0
TOTAL NON-OPERATING REVENUES	118,367	102,369	0	0
NON-OPERATING INCOME (LOSS)	118,367	102,369	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	148,520	(623,405)	(4,743,741)	(4,743,741)
CHANGE IN NET ASSETS	148,520	(623,405)	(4,743,741)	(4,743,741)
Net Assets - Beginning Balance	5,182,141	5,330,661	4,743,741	4,743,741
Net Assets - Ending Balance	5,330,661	4,707,256	0	0

FUND TITLE: 291 Unemployment
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,516,072	(3)	0	0
Total Miscellaneous Revenues	3,516,072	(3)	0	0
TOTAL OPERATING REVENUES	3,516,072	(3)	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	54,364	41,531	64,665	64,665
1911 CWCAP Charges	33,797	78,240	57,328	57,328
1912 Investment Administrative Fees	9,987	9,590	6,658	6,658
Total Services & Supplies	98,148	129,360	128,651	128,651
Other Charges				
3510 Other Charges - Operating	0	0	9,967,412	9,967,412
3520 Insurance Claims	1,399,909	165,179	0	0
Total Other Charges	1,399,909	165,179	9,967,412	9,967,412
TOTAL OPERATING EXPENSES	1,498,057	294,540	10,096,063	10,096,063
OPERATING INCOME (LOSS)	2,018,015	(294,543)	(10,096,063)	(10,096,063)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	47,996	42,823	0	0
Total Revenue from Use of Money and Property	47,996	42,823	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,215	7,024	0	0
Total Miscellaneous Revenues	4,215	7,024	0	0
TOTAL NON-OPERATING REVENUES	52,212	49,847	0	0
NON-OPERATING INCOME (LOSS)	52,212	49,847	0	0

FUND TITLE: 291 Unemployment
 Internal Service Fund
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS Changes to Reserves - Encumbrance - (Inc)/Dec.	2,070,226 17,700	(244,696) 0	(10,096,063) 0	(10,096,063) 0
CHANGE IN NET ASSETS Net Assets - Beginning Balance Net Assets - Ending Balance	2,087,926 9,330,865 11,418,792	(244,696) 11,418,792 11,174,096	(10,096,063) 10,096,063 0	(10,096,063) 10,096,063 0

FUND TITLE: 292 Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	62,941,201	64,340,671	71,136,654	71,136,654
Total Miscellaneous Revenues	62,941,201	64,340,671	71,136,654	71,136,654
TOTAL OPERATING REVENUES	62,941,201	64,340,671	71,136,654	71,136,654
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	2,925,250	2,982,204	3,445,049	3,445,049
1911 CWCAP Charges	114,203	158,047	191,099	191,099
1912 Investment Administrative Fees	15,779	15,701	14,484	14,484
2400 Special Departmental Expense	703,859	687,399	716,856	716,856
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	3,759,091	3,843,351	4,409,747	4,409,747
Other Charges				
3520 Insurance Claims	59,167,431	62,179,907	76,097,672	76,097,672
Total Other Charges	59,167,431	62,179,907	76,097,672	76,097,672
TOTAL OPERATING EXPENSES	62,926,522	66,023,258	80,507,419	80,507,419
OPERATING INCOME (LOSS)	14,678	(1,682,587)	(9,370,765)	(9,370,765)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	76,135	70,718	101,210	101,210
Total Revenue from Use of Money and Property	76,135	70,718	101,210	101,210
Intergovernmental Revenues				
7040 Federal - Health Administration	1,161,351	921,736	1,050,000	1,050,000
Total Intergovernmental Revenues	1,161,351	921,736	1,050,000	1,050,000

FUND TITLE: 292 Self-Insured PPO Health
 Plans Internal Service Fund
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,265,239	814,359	1,025,001	1,025,001
Total Miscellaneous Revenues	1,265,239	814,359	1,025,001	1,025,001
TOTAL NON-OPERATING REVENUES	2,502,726	1,806,813	2,176,211	2,176,211
NON-OPERATING INCOME (LOSS)	2,502,726	1,806,813	2,176,211	2,176,211
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,517,404	124,226	(7,194,554)	(7,194,554)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(317,673)	1,263,562	0	0
CHANGE IN NET ASSETS	2,199,731	1,387,788	(7,194,554)	(7,194,554)
Net Assets - Beginning Balance	5,093,386	7,293,117	7,194,554	7,194,554
Net Assets - Ending Balance	7,293,117	8,680,905	0	0

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	508,373	786,677	975,000	975,000
Total Charges For Services	508,373	786,677	975,000	975,000
Miscellaneous Revenues				
7710 Insurance Premiums	32,095,445	35,945,392	40,266,250	40,266,250
Total Miscellaneous Revenues	32,095,445	35,945,392	40,266,250	40,266,250
TOTAL OPERATING REVENUES	32,603,818	36,732,069	41,241,250	41,241,250
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	105,537	(3,755)	0	0
0101 Regular Salaries	1,071,311	1,258,632	1,371,586	1,371,586
0103 Overtime	2,168	3,086	5,000	5,000
0104 Annual Leave Payoffs	17,500	27,441	50,000	50,000
0111 Other Pay	1,664	1,743	1,680	1,680
0112 Other Salaries	0	9,974	0	0
0200 Retirement	279,256	339,197	409,251	409,251
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,272	1,272
0206 Retiree Medical	41,797	50,404	54,318	54,318
0208 Pension Prepayment Discount	(13,473)	(14,676)	(26,191)	(26,191)
0301 Unemployment Insurance	2,950	(147)	0	0
0305 Salary Continuance Insurance	1,365	1,478	1,662	1,662
0306 Health Insurance	131,251	175,268	211,848	211,848
0308 Dental Insurance	3,423	3,740	4,512	4,512
0309 Life Insurance	551	738	912	912
0310 Accidental Death and Dismemberment Insurance	77	71	96	96
0319 Other Insurance	6,154	7,483	8,112	8,112
0352 Workers Compensation - General	4,590	4,530	8,645	8,645
0401 Medicare	15,305	18,218	19,928	19,928
0403 Optional Benefit Program	10,500	12,833	14,016	14,016
Total Salaries & Benefits	1,681,927	1,896,258	2,136,647	2,136,647

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0740 Enterprise Telephone Service Charges	1,174	3,910	1,500	1,500
0742 Cell Phones, Pagers, Blackberry Devices	2,608	4,103	3,000	3,000
1100 Insurance	238,018	247,631	250,345	250,345
1300 Maintenance Equipment - Non-IT Maintenance	27	745	500	500
1341 Hardware Maintenance & Support	0	648	1,000	1,000
1400 Maintenance - Buildings and Improvements	0	0	500	500
1402 Minor Alterations and Improvements	263	14	0	0
1600 Memberships	1,448	2,225	2,500	2,500
1800 Office Expense	4,391	6,856	8,000	8,000
1801 Duplicating Services (CEO/Reprographics)	1,318	683	5,000	5,000
1803 Postage	1,750	2,000	2,000	2,000
1809 Minor Office Equipment to be Controlled	785	1,230	500	500
1900 Professional and Specialized Services	3,976,020	4,368,734	4,778,887	4,778,887
1908 Temporary Help	0	21,107	0	0
1911 CWCAP Charges	142,632	137,470	231,000	231,000
1912 Investment Administrative Fees	59,088	52,459	90,000	90,000
1920 Non-Claimable Administrative Expense	1,945	2,343	3,500	3,500
1940 Enterprise IT Services	35,066	10,085	25,000	25,000
2000 Publications and Legal Notices	0	847	0	0
2100 Rents and Leases - Equipment	0	0	3,200	3,200
2140 Software Leases & Licenses	2,968	4,425	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	189,047	195,148	198,772	198,772
2300 Small Tools and Instruments	1,568	6,021	15,700	15,700
2400 Special Departmental Expense	4,626	2,720	2,500	2,500
2600 Transportation and Travel - General	8,400	10,021	8,000	8,000
2601 Private Auto Mileage	1,299	830	1,500	1,500
2602 Garage Expense	2,177	5,524	8,000	8,000
2700 Transportation and Travel - Meetings/Conferences	3,867	5,520	10,000	10,000
2740 IT Training & Travel	0	16	0	0

FUND TITLE: 293 Workers' Compensation
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2890 Intra-Agency Services & Supplies Billing Offsets	(4,590)	(8,095)	(13,925)	(13,925)
Total Services & Supplies	4,675,893	5,085,221	5,641,979	5,641,979
Other Charges				
3500 Judgments and Damages	1,044,745	(1,044,745)	0	0
3520 Insurance Claims - Note 1	26,756,239	31,662,968	34,731,813	34,731,813
Total Other Charges	27,800,984	30,618,223	34,731,813	34,731,813
TOTAL OPERATING EXPENSES	34,158,804	37,599,702	42,510,439	42,510,439
OPERATING INCOME (LOSS)	(1,554,987)	(867,633)	(1,269,189)	(1,269,189)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	288,555	236,423	300,000	300,000
Total Revenue from Use of Money and Property	288,555	236,423	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	684,575	388,016	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	2	0	0	0
Total Miscellaneous Revenues	684,578	388,016	250,000	250,000
TOTAL NON-OPERATING REVENUES	973,133	624,439	550,000	550,000
NON-OPERATING INCOME (LOSS)	973,133	624,439	550,000	550,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(581,854)	(243,194)	(719,189)	(719,189)
7810 Transfers In - from Fund 100	590,284	294,402	700,000	700,000
Changes to Reserves - Encumbrance - (Inc)/Dec.	27,811	(87,450)	0	0
CHANGE IN NET ASSETS	36,242	(36,242)	(19,189)	(19,189)
Net Assets - Beginning Balance	0	36,242	19,189	19,189
Net Assets - Ending Balance	36,242	0	0	0

FUND TITLE: 293 Workers' Compensation
 Internal Service Fund
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.				

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	91,815	84,485	80,000	80,000
Total Charges For Services	91,815	84,485	80,000	80,000
Miscellaneous Revenues				
7710 Insurance Premiums	29,844,566	31,726,376	32,791,432	32,791,432
Total Miscellaneous Revenues	29,844,566	31,726,376	32,791,432	32,791,432
TOTAL OPERATING REVENUES	29,936,381	31,810,861	32,871,432	32,871,432
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(14,846)	5,017	0	0
0101 Regular Salaries	893,243	902,539	962,812	962,812
0102 Extra Help	37,328	0	0	0
0103 Overtime	4,298	384	5,000	5,000
0104 Annual Leave Payoffs	12,832	27,293	50,000	50,000
0112 Other Salaries	0	3,411	0	0
0200 Retirement	238,642	240,445	285,422	285,422
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,116	1,116
0206 Retiree Medical	33,956	35,939	38,120	38,120
0208 Pension Prepayment Discount	(15,970)	(17,131)	(18,456)	(18,456)
0301 Unemployment Insurance	2,559	(101)	0	0
0305 Salary Continuance Insurance	2,102	2,133	2,198	2,198
0306 Health Insurance	103,038	122,990	140,664	140,664
0308 Dental Insurance	7,441	7,557	7,896	7,896
0309 Life Insurance	1,182	1,491	1,596	1,596
0310 Accidental Death and Dismemberment Insurance	141	143	168	168
0319 Other Insurance	3,618	3,346	3,744	3,744
0352 Workers Compensation - General	2,418	2,678	2,637	2,637
0401 Medicare	10,408	11,252	11,792	11,792
0403 Optional Benefit Program	24,500	24,792	24,528	24,528
Total Salaries & Benefits	1,346,890	1,374,179	1,519,237	1,519,237

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0740 Enterprise Telephone Service Charges	9,751	12,082	12,000	12,000
0742 Cell Phones, Pagers, Blackberry Devices	503	913	1,000	1,000
1100 Insurance	9,409,965	9,504,516	11,218,475	11,218,475
1300 Maintenance Equipment - Non-IT Maintenance	196	132	500	500
1340 Software Maintenance & Support	0	23,875	80,000	80,000
1341 Hardware Maintenance & Support	0	648	1,000	1,000
1400 Maintenance - Buildings and Improvements	21	1,030	1,500	1,500
1402 Minor Alterations and Improvements	20	1,727	500	500
1600 Memberships	763	805	1,000	1,000
1800 Office Expense	9,840	13,499	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	629	692	1,500	1,500
1803 Postage	1,750	2,000	2,000	2,000
1809 Minor Office Equipment to be Controlled	1,010	373	3,000	3,000
1840 IT Hardware Purchases (Purchases under \$5,000)	2,508	0	2,500	2,500
1900 Professional and Specialized Services	296,906	284,804	508,138	508,138
1908 Temporary Help	0	20,640	0	0
1911 CWCAP Charges	210,447	211,154	321,000	321,000
1912 Investment Administrative Fees	11,129	10,417	30,000	30,000
1920 Non-Claimable Administrative Expense	2,288	2,050	3,000	3,000
1940 Enterprise IT Services	24,811	52,310	30,000	30,000
1941 IT Professional Services Contracts	0	86,013	0	0
2000 Publications and Legal Notices	385	0	0	0
2100 Rents and Leases - Equipment	6,354	6,145	12,000	12,000
2140 Software Leases & Licenses	2,968	61,971	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	113,692	116,552	119,411	119,411
2400 Special Departmental Expense	46	126	2,000	2,000
2600 Transportation and Travel - General	108	204	250	250
2601 Private Auto Mileage	178	275	500	500
2700 Transportation and Travel - Meetings/Conferences	717	2,521	4,500	4,500

FUND TITLE: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2890 Intra-Agency Services & Supplies Billing Offsets	(6,934)	(7,174)	(6,986)	(6,986)
Total Services & Supplies	10,100,052	10,410,298	12,445,788	12,445,788
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,434)	(4,573)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(2,434)	(4,573)	(3,000)	(3,000)
Other Charges				
3500 Judgments and Damages - Note 1	18,086,528	21,077,147	19,817,673	19,817,673
Total Other Charges	18,086,528	21,077,147	19,817,673	19,817,673
TOTAL OPERATING EXPENSES	29,531,035	32,857,052	33,779,698	33,779,698
OPERATING INCOME (LOSS)	405,346	(1,046,190)	(908,266)	(908,266)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	54,516	53,937	60,000	60,000
Total Revenue from Use of Money and Property	54,516	53,937	60,000	60,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	565,495	4,416,314	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	28,905	25	0	0
Total Miscellaneous Revenues	594,401	4,416,339	250,000	250,000
TOTAL NON-OPERATING REVENUES	648,916	4,470,276	310,000	310,000
NON-OPERATING INCOME (LOSS)	648,916	4,470,276	310,000	310,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,054,262	3,424,086	(598,266)	(598,266)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(936,777)	(2,949,979)	0	0
CHANGE IN NET ASSETS	117,485	474,107	(598,266)	(598,266)
Net Assets - Beginning Balance	0	117,485	598,266	598,266
Net Assets - Ending Balance	117,485	591,592	0	0

FUND TITLE: 294 Property and Casualty Risk
 Internal Service Fund
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.				

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	20,308,417	21,298,852	21,155,274	21,155,274
Total Charges For Services	20,308,417	21,298,852	21,155,274	21,155,274
TOTAL OPERATING REVENUES	20,308,417	21,298,852	21,155,274	21,155,274
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(37,725)	24,807	0	0
0101 Regular Salaries	3,922,132	3,922,736	4,310,775	4,310,775
0102 Extra Help	0	39,249	73,341	73,341
0103 Overtime	210,645	265,613	154,027	154,027
0104 Annual Leave Payoffs	99,507	52,495	41,793	41,793
0105 Vacation Payoffs	0	0	2,000	2,000
0106 Sick Leave Payoffs	2,981	0	8,500	8,500
0110 Performance Incentive Pay	13	9	0	0
0111 Other Pay	35,379	29,313	30,851	30,851
0112 Other Salaries	0	14,726	0	0
0200 Retirement	956,188	1,074,327	1,296,094	1,296,094
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	12,198	12,198
0206 Retiree Medical	150,561	157,335	170,728	170,728
0208 Pension Prepayment Discount	(73,240)	(80,438)	(81,741)	(81,741)
0301 Unemployment Insurance	11,541	(495)	0	0
0305 Salary Continuance Insurance	972	1,155	1,346	1,346
0306 Health Insurance	707,610	735,282	881,928	881,928
0308 Dental Insurance	3,423	3,826	4,512	4,512
0309 Life Insurance	551	746	912	912
0310 Accidental Death and Dismemberment Insurance	65	72	96	96
0319 Other Insurance	54,834	55,418	71,448	71,448
0352 Workers Compensation - General	266,144	302,562	375,644	375,644
0401 Medicare	54,995	57,760	60,064	60,064

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	10,500	10,500	14,016	14,016
Total Salaries & Benefits	6,377,074	6,666,998	7,428,532	7,428,532
Services & Supplies				
0600 Clothing and Personal Supplies	21,565	18,572	22,450	22,450
0740 Enterprise Telephone Service Charges	13,888	12,583	12,860	12,860
0742 Cell Phones, Pagers, Blackberry Devices	1,075	2,171	737	737
1000 Household Expense	98,084	63,729	103,903	103,903
1001 Household Expense - Trash	19,257	20,135	20,253	20,253
1100 Insurance	332,908	310,244	307,606	307,606
1300 Maintenance Equipment - Non-IT Maintenance	2,827,934	3,557,301	3,139,042	3,139,042
1301 Maintenance - Inventory Parts	202,027	21,022	232,687	232,687
1302 Parts not Direct Billed to Customers	251,108	110,026	209,509	209,509
1340 Software Maintenance & Support	5,853	16,669	3,400	3,400
1341 Hardware Maintenance & Support	116	297	487	487
1400 Maintenance - Buildings and Improvements	178,245	322,385	454,377	454,377
1402 Minor Alterations and Improvements	73,089	16,836	11,715	11,715
1500 Medical, Dental and Laboratory Supplies	0	0	160	160
1600 Memberships	475	65	475	475
1700 Miscellaneous Expense	25,681	(43,564)	27,550	27,550
1800 Office Expense	7,042	7,498	9,834	9,834
1801 Duplicating Services (CEO/Reprographics)	6,648	3,768	2,817	2,817
1802 Periodicals and Journals	0	257	258	258
1803 Postage	620	1,007	550	550
1806 Printing Costs - Outside Vendors	23	0	0	0
1809 Minor Office Equipment to be Controlled	0	0	2,800	2,800
1840 IT Hardware Purchases (Purchases under \$5,000)	48,535	8,819	19,000	19,000
1900 Professional and Specialized Services	1,384,056	1,448,360	1,538,399	1,538,399
1908 Temporary Help	26,938	31,911	0	0
1911 CWCAP Charges	912,683	811,796	878,150	878,150

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1912 Investment Administrative Fees	11,964	11,745	12,642	12,642
2100 Rents and Leases - Equipment	6,859	8,109	9,600	9,600
2140 Software Leases & Licenses	72,446	85,092	82,189	82,189
2300 Small Tools and Instruments	28,238	36,227	59,585	59,585
2400 Special Departmental Expense	4,999,936	4,900,548	5,370,960	5,370,960
2600 Transportation and Travel - General	13,871	9,663	6,638	6,638
2601 Private Auto Mileage	2,055	2,179	1,495	1,495
2602 Garage Expense	370,991	348,971	378,438	378,438
2700 Transportation and Travel - Meetings/Conferences	2,576	2,612	5,620	5,620
2801 Utilities - Purchased Electricity	157,999	151,918	182,584	182,584
2802 Utilities - Purchased Gas	18,107	19,560	22,632	22,632
2803 Utilities - Purchased Water	30,984	33,938	33,296	33,296
2890 Intra-Agency Services & Supplies Billing Offsets	(365,172)	(343,535)	(378,438)	(378,438)
Total Services & Supplies	11,788,704	12,008,913	12,786,260	12,786,260
Other Charges				
3700 Taxes and Assessments	9,749	10,213	10,793	10,793
Total Other Charges	9,749	10,213	10,793	10,793
Capital Assets				
Equipment				
4000 Equipment	0	0	7,097,000	8,231,000
Total Equipment	0	0	7,097,000	8,231,000
Buildings & Improvements				
4200 Buildings and Improvements	0	0	1,036,067	1,036,067
Total Buildings & Improvements	0	0	1,036,067	1,036,067
Total Capital Assets	0	0	8,133,067	9,267,067
Miscellaneous				
5300 Depreciation	2,517,443	2,476,274	2,683,999	2,683,999
Total Miscellaneous	2,517,443	2,476,274	2,683,999	2,683,999
TOTAL OPERATING EXPENSES	20,692,970	21,162,398	31,042,651	32,176,651

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING INCOME (LOSS) - Note 1	(384,553)	136,454	(9,887,377)	(11,021,377)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	58,718	52,035	53,302	53,302
Total Revenue from Use of Money and Property	58,718	52,035	53,302	53,302
Miscellaneous Revenues				
7670 Miscellaneous Revenue	126,004	123,591	122,653	122,653
7680 Six-Month Expired (Outlawed) Checks	5,769	(4,049)	0	0
Total Miscellaneous Revenues	131,773	119,542	122,653	122,653
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	75,196	75,196
Total Other Financing Sources	0	0	75,196	75,196
TOTAL NON-OPERATING REVENUES	190,491	171,576	251,151	251,151
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(149,801)	(142,754)	77,656	77,656
Total Miscellaneous	(149,801)	(142,754)	77,656	77,656
TOTAL NON-OPERATING EXPENSES	(149,801)	(142,754)	77,656	77,656
NON-OPERATING INCOME (LOSS)	340,292	314,331	173,495	173,495
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(44,261)	450,784	(9,713,882)	(10,847,882)
7805 Capital Contributions	414	0	0	0
7810 Transfers In - from Fund 100	1,616,895	900,989	2,659,752	3,691,752
7811 Transfers In - from Funds 101-199	583	39,188	8,735	110,735
7812 Transfers In - from Funds 2AA-299	0	7,876	0	0
4801 Transfers Out - to Funds 101-199	(4,099)	(2,080)	0	0
4804 Transfers Out - to Funds 400-499	0	(300,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(606,621)	(164,342)	0	0

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(445,056)	(43,564)	326,451	326,451
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(623,357)	(2,156,133)	(1,400,000)	(1,400,000)
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	470,737	0	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	(1,725,698)	(340,510)	1,348,427	1,348,427
Fund Balance Designated for Fuel Sys Replacement	(87,587)	(83,638)	(78,687)	(78,687)
CHANGE IN NET ASSETS	(1,448,051)	(1,691,430)	(7,064,204)	(7,064,204)
Net Assets - Beginning Balance	7,522,834	6,074,783	7,064,204	7,064,204
Net Assets - Ending Balance	6,074,783	4,383,353	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	4,686,426	0	0
Replacement - Note 3	1,739,184	0	4,437,248	4,539,248
Additional & Excess Replacement Cost over Depreciation - Note 4	1,616,895	0	2,659,752	3,691,752
Total Equipment	3,356,079	4,686,426	7,097,000	8,231,000
4200 Buildings and Improvements				
PA13 CCG-REPLACE 4160 TMFR & 480 VOLT DIST	0	25,379	300,000	300,000
PA14 Lube System Civic Center Garage	0	0	336,067	336,067
PA30 Fruit Street Shop 1 Relocation	0	0	400,000	400,000
Total Buildings and Improvements	0	25,379	1,036,067	1,036,067
TOTAL CAPITAL ASSET ACQUISITIONS	3,356,079	4,711,804	8,133,067	9,267,067
Note 1 - Operating Loss is overstated in the 2014-15 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 296 OC Fleet Services
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2014-15 Recommended and Adopted by Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 3 - Replacement equipment is financed by funds generated through depreciation expense.</p> <p>Note 4 - Additional equipment and excess replacement cost over depreciation are financed by contributions from the County General Fund.</p>				

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	3,724,261	4,042,948	4,259,167	4,259,167
Total Charges For Services	3,724,261	4,042,948	4,259,167	4,259,167
TOTAL OPERATING REVENUES	3,724,261	4,042,948	4,259,167	4,259,167
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(24,713)	3,062	0	0
0101 Regular Salaries	985,867	780,883	803,080	803,080
0102 Extra Help	0	31,264	0	0
0103 Overtime	19,096	24,788	19,000	19,000
0104 Annual Leave Payoffs	38,758	2,538	15,000	15,000
0111 Other Pay	8,260	5,757	10,000	10,000
0112 Other Salaries	0	2,974	0	0
0200 Retirement	241,899	214,594	238,335	238,335
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,686	4,686
0206 Retiree Medical	37,688	31,313	31,794	31,794
0208 Pension Prepayment Discount	(18,117)	(19,936)	(18,663)	(18,663)
0301 Unemployment Insurance	2,834	(102)	0	0
0305 Salary Continuance Insurance	327	255	188	188
0306 Health Insurance	153,789	127,366	197,112	197,112
0308 Dental Insurance	1,096	1,157	1,128	1,128
0309 Life Insurance	175	225	228	228
0310 Accidental Death and Dismemberment Insurance	21	22	24	24
0319 Other Insurance	14,861	13,106	20,280	20,280
0352 Workers Compensation - General	55,640	54,630	50,063	50,063
0401 Medicare	14,838	11,953	11,626	11,626
0403 Optional Benefit Program	5,833	3,500	3,504	3,504
Total Salaries & Benefits	1,538,153	1,289,349	1,387,385	1,387,385

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	0	2,870	5,273	5,273
0740 Enterprise Telephone Service Charges	7,844	9,130	10,100	10,100
0742 Cell Phones, Pagers, Blackberry Devices	113	0	500	500
0900 Food	0	0	1,000	1,000
1000 Household Expense	10,745	11,716	12,000	12,000
1001 Household Expense - Trash	3,929	3,997	3,000	3,000
1100 Insurance	15,382	14,572	13,154	13,154
1300 Maintenance Equipment - Non-IT Maintenance	61,977	63,707	122,908	122,908
1301 Maintenance - Inventory Parts	0	80	0	0
1340 Software Maintenance & Support	32,276	21,033	34,953	34,953
1400 Maintenance - Buildings and Improvements	17,036	25,069	60,000	60,000
1402 Minor Alterations and Improvements	224	33,463	10,000	10,000
1800 Office Expense	610,884	595,138	661,700	661,700
1803 Postage	40	1,898	1,500	1,500
1806 Printing Costs - Outside Vendors	276,899	485,932	233,000	233,000
1809 Minor Office Equipment to be Controlled	0	710	5,000	5,000
1900 Professional and Specialized Services	22,264	91,566	189,571	189,571
1908 Temporary Help	6,143	57,437	50,000	50,000
1911 CWCAP Charges	85,139	85,434	117,364	117,364
1912 Investment Administrative Fees	862	926	1,000	1,000
1920 Non-Claimable Administrative Expense	2,629	2,226	4,000	4,000
1940 Enterprise IT Services	316,832	369,226	428,367	428,367
1941 IT Professional Services Contracts	0	0	150,000	150,000
2100 Rents and Leases - Equipment	437,238	441,446	723,000	723,000
2140 Software Leases & Licenses	16,898	22,223	641,986	641,986
2141 IT Hardware Leases	0	0	10,000	10,000
2300 Small Tools and Instruments	137	319	300	300
2400 Special Departmental Expense	0	0	500	500
2600 Transportation and Travel - General	194	540	0	0

FUND TITLE: 297 Reprographics
Internal Service Fund
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2601 Private Auto Mileage	0	0	1,000	1,000
2602 Garage Expense	10,562	8,148	10,606	10,606
2700 Transportation and Travel - Meetings/Conferences	0	0	5,000	5,000
2801 Utilities - Purchased Electricity	37,927	41,449	50,000	50,000
2802 Utilities - Purchased Gas	1,623	1,712	2,000	2,000
2803 Utilities - Purchased Water	2,346	2,366	3,000	3,000
Total Services & Supplies	1,978,143	2,394,334	3,561,782	3,561,782
Capital Assets				
Equipment				
4000 Equipment	0	0	100,000	100,000
Total Equipment	0	0	100,000	100,000
Total Capital Assets	0	0	100,000	100,000
Miscellaneous				
5300 Depreciation	71,288	64,091	74,000	74,000
Total Miscellaneous	71,288	64,091	74,000	74,000
TOTAL OPERATING EXPENSES	3,587,583	3,747,775	5,123,167	5,123,167
OPERATING INCOME (LOSS) - Note 1	136,678	295,173	(864,000)	(864,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	4,106	4,215	10,000	10,000
Total Revenue from Use of Money and Property	4,106	4,215	10,000	10,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	243,739	201,224	250,000	250,000
7662 Other Sales - Non-Taxable - Resale	170	0	0	0
7670 Miscellaneous Revenue	18,362	15,700	20,000	20,000
7680 Six-Month Expired (Outlawed) Checks	0	(2,967)	0	0
Total Miscellaneous Revenues	262,271	213,957	270,000	270,000
TOTAL NON-OPERATING REVENUES	266,377	218,172	280,000	280,000

FUND TITLE: 297 Reprographics
 Internal Service Fund
 SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	266,377	218,172	280,000	280,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	403,055	513,345	(584,000)	(584,000)
4802 Transfers Out - to Funds 2AA-299	0	(7,876)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(9,431)	(117,399)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	10,128	49,085	49,085
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	71,288	(26,169)	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	0	100,000	0	0
CHANGE IN NET ASSETS	464,911	472,029	(534,915)	(534,915)
Net Assets - Beginning Balance	(475,039)	(10,127)	534,915	534,915
Net Assets - Ending Balance	(10,127)	461,902	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment	0	90,260	100,000	100,000
Total Equipment	0	90,260	100,000	100,000
TOTAL CAPITAL ASSET ACQUISITIONS	0	90,260	100,000	100,000
<p>Note 1 - Operating Loss is overstated in the 2014-15 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is understated in the 2014-15 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,084,758	3,124,820	3,109,770	3,109,770
Total Miscellaneous Revenues	3,084,758	3,124,820	3,109,770	3,109,770
TOTAL OPERATING REVENUES	3,084,758	3,124,820	3,109,770	3,109,770
OPERATING EXPENSES				
Services & Supplies				
1809 Minor Office Equipment to be Controlled	0	0	5,900	5,900
1900 Professional and Specialized Services	134,960	135,215	416,021	416,021
1911 CWCAP Charges	69,712	120,248	69,712	69,712
1912 Investment Administrative Fees	3,319	3,362	3,196	3,196
2400 Special Departmental Expense	1,848,395	1,564,593	1,259,900	1,259,900
Total Services & Supplies	2,056,386	1,823,418	1,754,729	1,754,729
Other Charges				
3510 Other Charges - Operating	531,601	482,680	7,192,431	7,192,431
3520 Insurance Claims	2,391,601	2,225,701	0	0
3530 Insurance Premiums	399,650	400,234	0	0
Total Other Charges	3,322,852	3,108,615	7,192,431	7,192,431
TOTAL OPERATING EXPENSES	5,379,238	4,932,033	8,947,160	8,947,160
OPERATING INCOME (LOSS)	(2,294,480)	(1,807,213)	(5,837,390)	(5,837,390)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	16,142	15,095	14,631	14,631
Total Revenue from Use of Money and Property	16,142	15,095	14,631	14,631
Miscellaneous Revenues				
7670 Miscellaneous Revenue	540,526	432,634	424,144	424,144
Total Miscellaneous Revenues	540,526	432,634	424,144	424,144
TOTAL NON-OPERATING REVENUES	556,668	447,729	438,775	438,775

FUND TITLE: 298 Self-Insured Benefits
 Internal Service Fund
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	556,668	447,729	438,775	438,775
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS 7810 Transfers In - from Fund 100	(1,737,812) 1,848,395	(1,359,484) 1,564,593	(5,398,615) 1,259,900	(5,398,615) 1,259,900
CHANGE IN NET ASSETS Net Assets - Beginning Balance Net Assets - Ending Balance	110,583 3,923,071 4,033,654	205,109 4,033,654 4,238,763	(4,138,715) 4,138,715 0	(4,138,715) 4,138,715 0

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

OPERATING DETAIL (1)	2012-13 Actual (2)	2013-14 Actual (3)	2014-15 Recommended (4)	2014-15 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	1,119,213	1,234,395	1,264,626	1,264,626
Total Miscellaneous Revenues	1,119,213	1,234,395	1,264,626	1,264,626
TOTAL OPERATING REVENUES	1,119,213	1,234,395	1,264,626	1,264,626
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	1,207,685	1,233,025	1,418,125	1,418,125
Total Other Charges	1,207,685	1,233,025	1,418,125	1,418,125
TOTAL OPERATING EXPENSES	1,207,685	1,233,025	1,418,125	1,418,125
OPERATING INCOME (LOSS)	(88,472)	1,369	(153,499)	(153,499)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	180	0	0	0
Total Revenue from Use of Money and Property	180	0	0	0
TOTAL NON-OPERATING REVENUES	180	0	0	0
NON-OPERATING INCOME (LOSS)	180	0	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(88,292)	1,369	(153,499)	(153,499)
CHANGE IN NET ASSETS	(88,292)	1,369	(153,499)	(153,499)
Net Assets - Beginning Balance	239,462	151,170	153,499	153,499
Net Assets - Ending Balance	151,170	152,539	0	0