

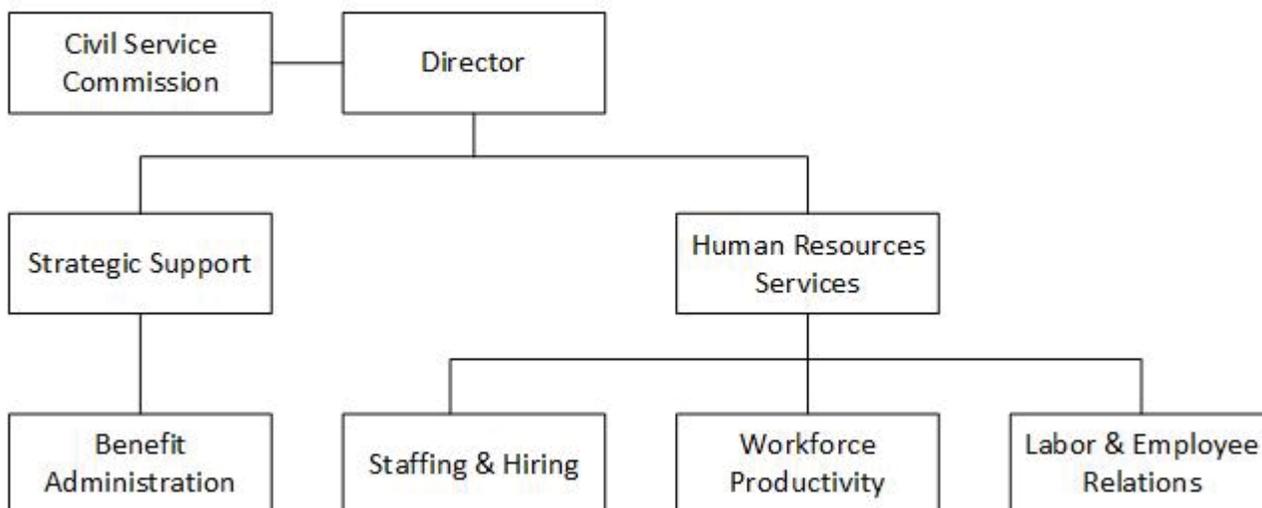
Human Resources

HUMAN RESOURCES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18					
ADMINISTERED BY:		HUMAN RESOURCES DIRECTOR			
Appropriations	FY 2015-16 Actuals	FY 2016-17 Est / Actual	FY 2017-18 Requested Budget	FY 2017-18 Recommended Budget	YOY % Change
GENERAL FUND					
Employee Benefits Admin/Overhead	462,598				
Human Resource Services Admin/Overhead	676,999				
Labor & Employee Relations	115,179	548,417	590,625	570,595	
Staffing & Hiring	947,063	1,183,886	1,287,148	1,233,413	
Workforce Productivity	814,825	2,625,191	2,990,205	2,990,366	
10500 Human Resource Services	3,016,664	4,357,494	4,867,978	4,794,374	10.03%
INTERNAL SERVICE FUNDS					
Employee Benefits Admin/Overhead	738,688	5,279,920			
Human Resource & Benefit Administration	11,008,004		6,925,644	7,025,512	
02150 Employee Benefits - Fund 250/150	11,746,692	5,279,920	6,925,644	7,025,512	33.06%
02850 Dental & Vision Insurance - Fund 270/850	4,400,764	4,634,554	4,621,694	4,587,260	-1.02%
06220 State Unempl Insurance - Fund 270/500	290,825	310,100	322,785	314,696	1.48%
09810 Workers Comp Insurance - Fund 270/810	4,577,019	3,643,208	4,410,394	3,986,706	9.43%
TOTAL INTERNAL SERVICE FUNDS	21,015,300	13,867,782	16,280,517	15,914,174	14.76%
TOTAL ALL FUNDS	24,031,964	18,225,276	21,148,495	20,708,548	13.63%
FUNDED POSITIONS					
100-10500 Human Resource Services	23	28	28	28	
250-02150 Employee Benefits	15	21	22	22	
TOTAL FUNDED POSITIONS	38	49	50	50	2.04%
TOTAL ALLOCATED POSITIONS	38	50	50	50	0.00%

Mission Statement

The Human Resources Department delivers innovative services as a strategic partner, empowering County departments to deliver exemplary services to our residents, visitors and employees.

Human Resources



10500 – HUMAN RESOURCE SERVICES

Administration and Financial System

Purpose: The Human Resource Services division’s purpose is to provide dedicated services in the areas of staffing and hiring, human resources, workforce productivity, and labor and employee relations support for Placer County and its employees.

FY 2017-18 Highlights: The primary initiative for FY 2017-18 will be the continued development and implementation of the Human Resource’s Strategic Plan with an overarching goal of creating a full-service human resources department focusing on process improvements; technological enhancements; fostering a continuous learning environment; attracting, developing and retaining a qualified workforce; and maintaining positive employee and labor relationships. The countywide wellness program will be expanded to encourage employees to adopt behaviors that promote health and wellness, improving quality of life and creating a healthy workforce. Learning and Development program enhancements will be implemented based on the results of the recent Training Needs Assessment to increase training and career development opportunities. Increased use of social media, active participation in job fairs, and roll-out of the student intern program will also be a hallmark for the coming fiscal year.

Major Budget Adjustment(s):

- Increase in Professional Services of \$266,805 for investigative services, learning and development, pre-employment physicals, and recruitment services.
- Increase in Salaries and Benefits of \$197,214 related to the reclassification of an administrative technician to a personnel analyst.

PBB PROGRAMS – HUMAN RESOURCE SERVICES

Staffing and Hiring – Partner with departments to identify staffing needs and recruit the most qualified candidates by promoting Placer County as an employer of choice and to retain a productive and efficient workforce.

Program Attributes: As a strategic partner, work with departments to conduct organizational and staffing analysis including succession planning for key/critical positions. Anticipate conducting approximately 175 recruitments and exams, certifying more than 400 eligible lists while maintaining nearly 300, conducting approximately 30 classification studies, and monitoring 75 positions working out-of-class.

Program Cost: \$1,233,413

Workforce Productivity – Provide comprehensive human resources expertise, solutions and support to department managers by building and maintaining a productive workforce through effective performance management and staff development efforts. Promote employee engagement activities to build an effective workforce, and enhance learning and development efforts that create career development opportunities.

Program Attributes: Implementation of an enhanced software application for performance appraisals will contribute to an engaged workforce that recognizes the value of their performance as contributing to the County's overall goals and objectives. Expanded curricula to provide career development are also anticipated in the coming fiscal year.

Program Cost: \$2,990,366

Labor and Employee Relations – Manage collective bargaining activities including contract negotiations with the County's bargaining units. Employ a collaborative approach in employee/employer relations between management and labor including resolution of employee matters.

Program Attributes: In preparation of the upcoming labor negotiations with the County's largest represented employee group, a full review of policies and practices, as impacted by state and federal legislation and as vetted with management stakeholders, will be conducted. Additionally, the Labor and Employee Relations program will be evaluated and updated as necessary.

Program Cost: \$570,595

02150 – EMPLOYEE BENEFITS (Internal Service Fund)

Administration and Financial System

Purpose: Support a highly qualified and engaged workforce by funding and administering comprehensive, cost effective benefit options related to retirement, insurances, and employee assistance programs for Placer County.

FY 2017-18 Highlights: The Strategic Support division of Human Resources partners with third party administrators to provide professional benefit administration that supports Placer County employees and their families. Benefits are administered with a high degree of oversight and accountability to ensure programs such as deferred compensation, COBRA, Affordable Care Act and other mandated benefit programs are in compliance with federal and state regulations.

Major Budget Adjustment(s):

- Increase in Employee Paid Sick Leave of \$1,462,554 for pending and known retirements.

PBB PROGRAMS – EMPLOYEE BENEFITS

Human Resource and Benefit Administration - Administer the County's benefit programs in the most cost effective manner by monitoring current services, evaluating the value of current benefit providers and reviewing opportunities for greater efficiencies.

Program Attributes: Coordination and administration of the County's benefit programs supporting the County's approximately 2500 employees, their dependents, and retirees. Benefit programs include health, dental, vision, unemployment, workers compensation, and a variety of others. Self-insured dental, vision, unemployment, and workers compensation are administered by staff supported by contracts with benefit

Human Resources

providers and third party administrators, and collected premiums and payroll deductions are used to pay claims through the self-insurance funds. On an ongoing basis, the department monitors the various benefit plans and funding to ensure alignment of services and costs.

Program Cost: \$7,025,512

06220 – UNEMPLOYMENT INSURANCE FUND (Internal Service Fund)

Administration and Financial System

Purpose: To provide a funding source for Placer County's self-insured unemployment insurance program.

Major Budget Adjustment(s):

- None.

02850 – DENTAL & VISION FUND (Internal Service Fund)

Administration and Financial System

Purpose: To provide a funding source for Placer County's self-insured dental and vision insurance programs.

Major Budget Adjustment(s):

- None.

09810 – WORKERS COMPENSATION FUND (Internal Service Fund)

Administration and Financial System

Purpose: To provide a funding source for Placer County's self-insured workers compensation insurance program.

Major Budget Adjustment(s):

- Increase in Other Charges of \$300,000 for Judgments and Damages expenditures.

Budget Unit **General Fund - 100**
 Function
 Activity **Human Resource Services - 10500**

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 19,908	\$ 44,854	\$ 10,200	\$
8527 Transfer In A-87 Costs	2,429,964	3,486,358	3,957,743	
Total Charges for Services	\$ 2,449,872	\$ 3,531,212	\$ 3,967,943	\$
Total Revenue	\$ 2,449,872	\$ 3,531,212	\$ 3,967,943	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 137,486	\$	\$	\$
1002 Salaries and Wages	1,844,732	2,313,022	2,406,909	
1003 Extra Help	13,466			
1005 Overtime & Call Back	1,860			
1010 Cafeteria Plans (Non-PERS)	54,631	69,647	73,563	
1011 Salary Savings		(10,059)		
1018 Taxable Meal Reimbursements	(12)	200	500	
1300 P.E.R.S.	526,615	706,968	712,523	
1301 F.I.C.A.	138,097	171,131	177,219	
1303 Other Postemployment Benefits (OPEB)	127,595	151,998	155,125	
1310 Employee Group Ins	285,798	373,683	395,541	
1315 Workers Comp Insurance	15,182	18,078	40,962	
1320 Retired Employee Grp Ins	138,419	143,600	173,457	
1325 401 (k) Employer Match	14,748	21,150	20,835	
Total Salaries & Benefits	\$ 3,298,617	\$ 3,959,418	\$ 4,156,634	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 36,922	\$ 49,444	\$ 41,100	\$
2052 Communication Services - Mobile Devices	2,609	3,517	3,517	
2068 Food	883	1,900	1,900	
2140 Gen Liability Ins	18,874	6,129	6,323	
2291 Maintenance - Computer Equip	1,833	11,000	2,000	
2310 Employee Benefits Systems	34,942	45,874	43,677	
2404 Maintenance Services	(3,946)	39,146	54,448	
2406 Maintenance - Janitorial		28,084	34,644	
2415 Campus Services-PCGC		5,767	8,401	
2439 Membership/Dues	3,883	11,453	11,674	
2481 PC Acquisition	3,129	15,404	26,501	
2511 Printing	15,733	29,099	31,711	
2522 Other Supplies	498	39,200	2,000	
2523 Office Supplies & Exp	6,350	13,000	13,000	
2524 Postage	2,368	6,507	6,507	
2550 Administration	57			
2554 Commissioner's Fees	7,600	11,000	11,000	
2555 Prof/Spec Svcs - Purchased	248,745	390,695	657,501	
2556 Prof/Spec Svcs - County	953	873	971	
2568 MIS - Services	73,120	115,283	120,079	
2570 Media / Video Services	450		2,000	
2701 Publications & Legal Notices	741	150		
2709 Countywide System Charges	14,385	15,354	15,879	
2822 Advertising	2,046		8,000	
2838 Special Dept Expense-1099 Reportable	392			
2840 Special Dept Expense	8,615	91,500	94,374	
2842 Tuition Reimbursement		25,000	25,000	
2844 Training	11,594	194,133	185,247	
2860 Library Materials		2,500	2,500	
2931 Travel & Transportation	812	3,160	4,700	
2932 Mileage	4,848	8,225	8,411	
2933 Lodging	1,844	6,550	7,949	
2941 County Vehicle Mileage	502	1,201	1,201	
2964 Meals/Food Purchases	972	1,943	3,452	
2965 Utilities		29,966	40,436	
Total Services & Supplies	\$ 501,754	\$ 1,203,057	\$ 1,476,103	\$

Budget Unit **General Fund - 100**
 Function
 Activity **Human Resource Services - 10500**

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Capital Assets				
4451 Equipment	\$	\$ 16,000	\$	\$
Total Capital Assets	\$	\$ 16,000	\$	\$
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 50,573	\$	\$	\$
5406 I/T-OUT Maintenance - Janitorial	12,142			
5556 I/T-OUT Professional Services	27,517	33,937	29,918	
5965 I/T-OUT Utilities	23,613			
Total Intrafund Transfers Out	\$ 113,845	\$ 33,937	\$ 29,918	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (897,549)	\$ (854,918)	\$ (868,281)	\$
Total Intrafund Transfers In	\$ (897,549)	\$ (854,918)	\$ (868,281)	\$
Total Expenditures / Appropriations	\$ 3,016,667	\$ 4,357,494	\$ 4,794,374	\$
Net Cost	\$ 566,795	\$ 826,282	\$ 826,431	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

Fund	County Services Fund - 250
Subfund	Employee Benefits - 150
Activity	Employee Benefits - 2150

Operating Detail	2015-16 Actual	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8248 Personnel Services	3,690,980	4,952,965	5,042,024	
8295 FSA Reimbursement	230,042		237,893	
8795 Employer Share - Workmans Comp Ins		195,025		
8798 Contrib. Retiree Health Reimb Program	2,458,103		1,507,554	
Total Operating Revenues	\$ 6,379,125	\$ 5,147,990	\$ 6,787,471	\$
Operating Expenses				
1001 Employee Paid Sick Leave	6,075,839	45,000	1,507,554	
1002 Salaries and Wages	1,029,664	1,674,044	1,729,919	
1003 Extra Help		60,084		
1004 Accr Compensated Leave	93,695			
1005 Overtime & Call Back	2,987			
1010 Cafeteria Plans (Non-PERS)	38,310	54,204	56,706	
1300 P.E.R.S.	490,980	718,591	808,874	
1301 F.I.C.A.	77,070	136,225	131,575	
1303 Other Postemployment Benefits (OPEB)	81,866	116,670	117,969	
1308 PERS Pension Expense	(60,830)			
1309 OPEB Expense	(430,912)			
1310 Employee Group Ins	222,654	330,789	392,617	
1315 Workers Comp Insurance	2,323	9,377	4,316	
1320 Retired Employee Grp Ins	174,296	187,657		
1321 Retiree Dental Insurance	932,902	902,400	987,396	
1325 401 (k) Employer Match	9,300	15,735	16,415	
2051 Communication Services - Telephone	11,985	14,250	9,840	
2052 Communication Services - Mobile Devices	1,385	3,587	3,587	
2140 Gen Liability Ins	16,036	12,826	23,642	
2291 Maintenance - Computer Equip	1,152	1,200	1,200	
2292 Maintenance - Software		52,815	53,315	
2310 Employee Benefits Systems		3,061	55,061	
2404 Maintenance Services	27,179	34,362	25,040	
2406 Maintenance - Janitorial	8,096	17,870	10,904	
2431 Professional Dues	250	1,500	1,500	
2439 Membership/Dues	1,369	2,900	3,650	
2481 PC Acquisition	2,814	6,900	16,700	
2511 Printing	9,599	14,000	14,000	
2522 Other Supplies	799	8,000	1,500	
2523 Office Supplies & Exp	4,537	9,200	8,000	
2524 Postage	7,637	8,920	8,019	
2543 Investigators		4,000	4,000	
2555 Prof/Spec Svcs - Purchased	197,478	199,881	267,184	
2556 Prof/Spec Svcs - County	18,849	5,983	20,255	
2568 MIS - Services	86,762	94,316	77,438	
2570 Media / Video Services	45		500	
2701 Publications & Legal Notices		2,000		
2709 Countywide System Charges	15,130	19,241	32,692	
2838 Special Dept Expense-1099 Reportable	151			
2840 Special Dept Expense	133,143	146,654	48,817	
2844 Training	2,457	28,447	22,947	
2862 Landfill Dump Fee		6,038		
2866 FSA Expenses	244,315	195,025	237,893	
2868 FSA Admin Fee	5,752		4,500	
2931 Travel & Transportation	133	1,975	2,800	
2932 Mileage	1,290	2,080	4,010	
2933 Lodging	766	5,500	8,500	
2941 County Vehicle Mileage	118	3,357	3,357	
2964 Meals/Food Purchases	477	1,612	2,064	
2965 Utilities	13,588	21,444	17,528	
2966 Drug & Alcohol Testing		200	200	
Total Operating Expenses	\$ 9,553,436	\$ 5,179,920	\$ 6,743,984	\$
Operating Income (Loss)	\$ (3,174,311)	\$ (31,930)	\$ 43,487	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs			(281,528)	
6950 Interest	2,736		20,000	

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

Fund	County Services Fund - 250
Subfund	Employee Benefits - 150
Activity	Employee Benefits - 2150

Operating Detail	2015-16 Actual	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
6970 Investment Income	1,113			
8769 R&R Clearing - Insurance Premiums	964		1,000	
8779 Contributions from General Fund	400,000	210,798	54,083	
8780 Contributions from Other Funds	56,101	100,000	237,841	
Total Non-Operating Revenue (Expenses)	\$ 460,914	\$ 310,798	\$ 31,396	\$
Income Before Capital Contributions and Transfers	\$ (2,713,397)	\$ 278,868	\$ 74,883	\$
3775 Operating Transfer Out	(2,193,256)			
3778 Operating Transfer Out - Capital Imprvmt		(100,000)		
8954 Operating Transfers In	3,600,000			
Change in Net Assets	\$ (1,306,653)	\$ 178,868	\$ 74,883	\$
Net Assets - Beginning Balance		(1,306,653)	(1,127,785)	
Net Assets - Ending Balance	\$ (1,306,653)	\$ (1,127,785)	\$ (1,052,902)	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

Fund	Self Insurance Fund - 270
Subfund	Dental & Vision Insurance - 850
Activity	Dental & Vision Insurance - 2850

Operating Detail	2015-16 Actual	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8784 Contrib Dental Ins Prem-COBRA	28,753	45,188	45,640	
8785 Contrib Dental Insurance Premium	2,832,440	2,715,089	2,796,542	
8786 Contrib Vision Insurance Premium	527,797	414,431	426,864	
8787 Contrib Vision Insur Premium-COBRA	32,341	23,630	25,537	
8788 Contrib Dental Ins Premium-Leave	1,411	4,000	4,000	
8789 Contrib Vision Ins Premium-Leave	517	1,687	1,687	
8797 Cont Dental Prem - Retirees	1,190,090	996,933	987,396	
Total Operating Revenues	\$ 4,613,349	\$ 4,200,958	\$ 4,287,666	\$
Operating Expenses				
2140 Gen Liability Ins	3,310		3,668	
2310 Employee Benefits Systems				
2550 Administration	75,780	78,000	20,000	
2555 Prof/Spec Svcs - Purchased	367,099	389,315	408,781	
2556 Prof/Spec Svcs - County		2,000	500	
2709 Countywide System Charges	9,835	9,835	12,544	
3923 Employee Claims	3,926,040	4,115,554	4,115,554	
Total Operating Expenses	\$ 4,382,064	\$ 4,594,704	\$ 4,561,047	\$
Operating Income (Loss)	\$ 231,285	\$ (393,746)	\$ (273,381)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(18,701)	(39,850)	(26,213)	
6950 Interest	5,547	12,293	6,793	
6970 Investment Income	4,108	700		
Total Non-Operating Revenue (Expenses)	\$ (9,046)	\$ (26,857)	\$ (19,420)	\$
Income Before Capital Contributions and Transfers	\$ 222,239	\$ (420,603)	\$ (292,801)	\$
Change in Net Assets	\$ 222,239	\$ (420,603)	\$ (292,801)	\$
Net Assets - Beginning Balance	400,599	622,837	202,234	
Net Assets - Ending Balance	\$ 622,837	\$ 202,234	\$ (90,567)	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

Fund	Self Insurance Fund - 270
Subfund	State Unemployment Insurance - 500
Activity	State Unempl Insurance - 6220

Operating Detail	2015-16 Actual	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8794 Employer Share - State Unemployment Ins	380,913		107,652	
Total Operating Revenues	\$ 380,913	\$	\$ 107,652	\$
Operating Expenses				
2140 Gen Liability Ins			242	
2310 Employee Benefits Systems				
2550 Administration	3,863	5,000	10,000	
2555 Prof/Spec Svcs - Purchased	1,643	4,000	1,700	
2556 Prof/Spec Svcs - County		4,000	4,000	
2709 Countywide System Charges		820	829	
3923 Employee Claims	307,196	300,000	300,000	
Total Operating Expenses	\$ 312,702	\$ 313,820	\$ 316,771	\$
Operating Income (Loss)	\$ 68,211	\$ (313,820)	\$ (209,119)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(22,640)	3,720	2,075	
3935 Contingencies-Judgement and Damages	44,517			
6950 Interest	6,825	3,250	3,250	
6970 Investment Income	3,642	300		
Total Non-Operating Revenue (Expenses)	\$ 32,344	\$ 7,270	\$ 5,325	\$
Income Before Capital Contributions and Transfers	\$ 100,555	\$ (306,550)	\$ (203,794)	\$
Change in Net Assets	\$ 100,555	\$ (306,550)	\$ (203,794)	\$
Net Assets - Beginning Balance	373,326	473,881	167,331	
Net Assets - Ending Balance	\$ 473,881	\$ 167,331	\$ (36,463)	\$

County of Placer
Operation of Internal Service Fund
Fiscal Year 2017-18

Fund	Self Insurance Fund - 270
Subfund	Workers Compensation Insurance - 810
Activity	Workers Comp Insurance - 9810

Operating Detail	2015-16 Actual	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8215 Administrative Support Services	84,404			
8761 Insurance Refunds	171,931	200,000	200,000	
Total Operating Revenues	\$ 256,335	\$ 200,000	\$ 200,000	\$
Operating Expenses				
1001 Employee Paid Sick Leave	7,734			
1002 Salaries and Wages	459,390			
1004 Accr Compensated Leave	220			
1010 Cafeteria Plans (Non-PERS)	12,103			
1300 P.E.R.S.	139,557			
1301 F.I.C.A.	34,084			
1303 Other Postemployment Benefits (OPEB)	28,063			
1308 PERS Pension Expense	(36,910)			
1309 OPEB Expense	(32,768)			
1310 Employee Group Ins	90,666			
1315 Workers Comp Insurance	8,069			
1320 Retired Employee Grp Ins	9,083			
1325 401 (k) Employer Match	3,781			
2051 Communication Services - Telephone	3,507		2,880	
2052 Communication Services - Mobile Devices	1,800			
2130 Insurance	1,030,116	1,224,000	1,224,000	
2140 Gen Liability Ins	3,252			
2310 Employee Benefits Systems	6,921	425		
2404 Maintenance Services	13,165		9,150	
2406 Maintenance - Janitorial	4,178		3,985	
2439 Membership/Dues	950			
2511 Printing	152			
2523 Office Supplies & Exp	2,039			
2524 Postage	1,274		1,053	
2548 Claims Administration	284,317	294,367	295,000	
2550 Administration		425,300	426,888	
2555 Prof/Spec Svcs - Purchased	2,250			
2556 Prof/Spec Svcs - County	10,514			
2568 MIS - Services	20,278			
2701 Publications & Legal Notices	2,564			
2709 Countywide System Charges	9,672		13,047	
2838 Special Dept Expense-1099 Reportable	18			
2844 Training	2,355			
2931 Travel & Transportation	528			
2932 Mileage	81			
2933 Lodging	2,882			
2941 County Vehicle Mileage	5,885			
2964 Meals/Food Purchases	110			
2965 Utilities	7,681		6,405	
2966 Drug & Alcohol Testing	(69)			
3925 Judgments and Damages	2,363,710	1,500,000	1,800,000	
3932 Non-Tort Litigation	25,571			
Total Operating Expenses	\$ 4,528,773	\$ 3,444,092	\$ 3,782,408	\$
Operating Income (Loss)	\$ (4,272,438)	\$ (3,244,092)	\$ (3,582,408)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(48,249)	(99,116)	(104,298)	
6950 Interest	104,369	87,000	107,387	
6970 Investment Income	62,718			
8795 Employer Share - Workmans Comp Ins	2,984,853	3,025,485	3,302,709	
Total Non-Operating Revenue (Expenses)	\$ 3,103,691	\$ 3,013,369	\$ 3,305,798	\$
Income Before Capital Contributions and Transfers	\$ (1,168,747)	\$ (230,723)	\$ (276,610)	\$
3775 Operating Transfer Out		(100,000)	(100,000)	
Change in Net Assets	\$ (1,168,747)	\$ (330,723)	\$ (376,610)	\$
Net Assets - Beginning Balance	357,787	(810,956)	(1,141,679)	
Net Assets - Ending Balance	\$ (810,956)	\$ (1,141,679)	\$ (1,518,289)	\$