

Fund Title	General Liability Insurance F-7100
Service Activity	Insurance

Operating Detail	2019-20 Actual	2020-21 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	3,573,672	3,982,656	4,456,000	4,456,000
Miscellaneous	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 3,573,672</b>	<b>\$ 3,982,656</b>	<b>\$ 4,456,000</b>	<b>\$ 4,456,000</b>
<b>Operating Expenses</b>				
Salaries and Benefits	-	-	-	-
Services and Supplies	3,015,452	3,220,268	4,313,156	4,313,156
Other Charges	164,039	171,620	356,622	356,622
Capital Assets	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 3,179,491</b>	<b>\$ 3,391,888</b>	<b>\$ 4,669,778</b>	<b>\$ 4,669,778</b>
<b>Operating Income (Loss)</b>	<b>\$ 394,181</b>	<b>\$ 590,768</b>	<b>\$ (213,778)</b>	<b>\$ (213,778)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	82,059	-	20,000	20,000
Interest/Investment (Expense) and/or (Loss)	-	(10,766)	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 82,059</b>	<b>\$ (10,766)</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 476,240</b>	<b>\$ 580,002</b>	<b>\$ (193,778)</b>	<b>\$ (193,778)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ 476,240</b>	<b>\$ 580,002</b>	<b>\$ (193,778)</b>	<b>\$ (193,778)</b>
<b>Net Assets-Beginning Balance</b>	<b>1,054,759</b>	<b>1,530,999</b>	<b>2,111,001</b>	<b>2,111,001</b>
<b>Net Assets-Ending Balance</b>	<b>1,530,999</b>	<b>2,111,001</b>	<b>1,917,223</b>	<b>1,917,223</b>

Fund Title	Workers' Compensation Insurance F-7110
Service Activity	Insurance

Operating Detail	2019-20 Actual	2020-21 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	5,318,556	4,691,616	5,064,000	5,064,000
Miscellaneous	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 5,318,556</b>	<b>\$ 4,691,616</b>	<b>\$ 5,064,000</b>	<b>\$ 5,064,000</b>
<b>Operating Expenses</b>				
Salaries and Benefits	864,657	1,016,841	1,100,000	1,100,000
Services and Supplies	3,433,169	3,569,914	3,975,529	3,975,529
Other Charges	5,910	6,114	5,910	5,910
Capital Assets	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 4,303,736</b>	<b>\$ 4,592,869</b>	<b>\$ 5,081,439</b>	<b>\$ 5,081,439</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,014,820</b>	<b>\$ 98,747</b>	<b>\$ (17,439)</b>	<b>\$ (17,439)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	348,661	-	95,000	95,000
Interest/Investment (Expense) and/or (Loss)	-	(27,167)	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 348,661</b>	<b>\$ (27,167)</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,363,481</b>	<b>\$ 71,580</b>	<b>\$ 77,561</b>	<b>\$ 77,561</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ 1,363,481</b>	<b>\$ 71,580</b>	<b>\$ 77,561</b>	<b>\$ 77,561</b>
<b>Net Assets-Beginning Balance</b>	<b>2,845,948</b>	<b>4,209,429</b>	<b>4,281,009</b>	<b>4,281,009</b>
<b>Net Assets-Ending Balance</b>	<b>4,209,429</b>	<b>4,281,009</b>	<b>4,358,570</b>	<b>4,358,570</b>

Fund Title	Unemployment Insurance F-7120
Service Activity	Insurance

Operating Detail	2019-20 Actual	2020-21		2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
<b>Operating Revenues</b>					
Charges for Services	348,631	471,223	501,000	501,000	501,000
Miscellaneous	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 348,631</b>	<b>\$ 471,223</b>	<b>\$ 501,000</b>	<b>\$ 501,000</b>	<b>\$ 501,000</b>
<b>Operating Expenses</b>					
Salaries and Benefits	259,609	430,555	496,000	496,000	496,000
Services and Supplies	3,940	3,232	5,610	5,610	5,610
Other Charges	-	-	-	-	-
Capital Assets	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 263,549</b>	<b>\$ 433,787</b>	<b>\$ 501,610</b>	<b>\$ 501,610</b>	<b>\$ 501,610</b>
<b>Operating Income (Loss)</b>	<b>\$ 85,082</b>	<b>\$ 37,436</b>	<b>\$ (610)</b>	<b>\$ (610)</b>	<b>\$ (610)</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	7,420	-	2,000	2,000	2,000
Interest/Investment (Expense) and/or (Loss)	-	(920)	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 7,420</b>	<b>\$ (920)</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 92,502</b>	<b>\$ 36,516</b>	<b>\$ 1,390</b>	<b>\$ 1,390</b>	<b>\$ 1,390</b>
Capital Contributions	-	-	-	-	-
Transfers-In/Out	-	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ 92,502</b>	<b>\$ 36,516</b>	<b>\$ 1,390</b>	<b>\$ 1,390</b>	<b>\$ 1,390</b>
<b>Net Assets-Beginning Balance</b>	<b>212,388</b>	<b>304,889</b>	<b>341,406</b>	<b>341,406</b>	<b>341,406</b>
<b>Net Assets-Ending Balance</b>	<b>304,889</b>	<b>341,406</b>	<b>342,796</b>	<b>342,796</b>	<b>342,796</b>

Fund Title	Butte Regional Interoperable Communication System F-7130
Service Activity	Communications

Operating Detail	2019-20 Actual	2020-21 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Other Govt Revenue	-	-	8,000	8,000
Miscellaneous	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>Operating Expenses</b>				
Salaries and Benefits	-	-	-	-
Services and Supplies	-	273,597	274,587	274,587
Other Charges	-	-	-	-
Capital Assets	-	-	35,000	35,000
<b>Total Operating Expenses</b>	<b>\$ -</b>	<b>\$ 273,597</b>	<b>\$ 309,587</b>	<b>\$ 309,587</b>
<b>Operating Income (Loss)</b>	<b>\$ -</b>	<b>\$ (273,597)</b>	<b>\$ (301,587)</b>	<b>\$ (301,587)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	-	1,651	-	-
Interest/Investment (Expense) and/or (Loss)	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ -</b>	<b>\$ 1,651</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ -</b>	<b>\$ (271,946)</b>	<b>\$ (301,587)</b>	<b>\$ (301,587)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	1,296,809	193,638	193,638
<b>Change in Net Assets</b>	<b>\$ -</b>	<b>\$ 1,024,863</b>	<b>\$ (107,949)</b>	<b>\$ (107,949)</b>
<b>Net Assets-Beginning Balance</b>	-	-	1,024,863	1,024,863
<b>Net Assets-Ending Balance</b>	-	1,024,863	916,914	916,914
<b>CAPITAL ASSETS (563):</b>				
Radio Modulation Analyzer		35,000		
<b>TOTAL CAPITAL ASSETS</b>		<b>\$ 35,000</b>		

Fund Title	Medical Liability Insurance F-7140
Service Activity	Insurance

Operating Detail	2019-20 Actual	2020-21	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	242,569	341,026	425,000	425,000
Miscellaneous	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 242,569</b>	<b>\$ 341,026</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>
<b>Operating Expenses</b>				
Salaries and Benefits	-	-	-	-
Services and Supplies	242,554	341,000	424,715	424,715
Other Charges	-	-	-	-
Capital Assets	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 242,554</b>	<b>\$ 341,000</b>	<b>\$ 424,715</b>	<b>\$ 424,715</b>
<b>Operating Income (Loss)</b>	<b>\$ 15</b>	<b>\$ 26</b>	<b>\$ 285</b>	<b>\$ 285</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	873	713	1,000	1,000
Interest/Investment (Expense) and/or (Loss)	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 873</b>	<b>\$ 713</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 888</b>	<b>\$ 739</b>	<b>\$ 1,285</b>	<b>\$ 1,285</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ 888</b>	<b>\$ 739</b>	<b>\$ 1,285</b>	<b>\$ 1,285</b>
<b>Net Assets-Beginning Balance</b>	<b>12,589</b>	<b>13,478</b>	<b>14,217</b>	<b>14,217</b>
<b>Net Assets-Ending Balance</b>	<b>13,478</b>	<b>14,217</b>	<b>15,502</b>	<b>15,502</b>

Fund Title	Miscellaneous Insurance F-7160
Service Activity	Insurance

Operating Detail	2019-20 Actual	2020-21	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	186,969	283,865	378,200	378,200
Miscellaneous	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 186,969</b>	<b>\$ 283,865</b>	<b>\$ 378,200</b>	<b>\$ 378,200</b>
<b>Operating Expenses</b>				
Salaries and Benefits	-	-	-	-
Services and Supplies	(1,087,796)	(3,126,571)	380,616	380,616
Other Charges	-	-	-	-
Capital Assets	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ (1,087,796)</b>	<b>\$ (3,126,571)</b>	<b>\$ 380,616</b>	<b>\$ 380,616</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,274,765</b>	<b>\$ 3,410,436</b>	<b>\$ (2,416)</b>	<b>\$ (2,416)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	14,149	26,066	500	500
Interest/Investment (Expense) and/or (Loss)	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 14,149</b>	<b>\$ 26,066</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,288,914</b>	<b>\$ 3,436,502</b>	<b>\$ (1,916)</b>	<b>\$ (1,916)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	(2,248,588)	(1,011,443)	-	-
<b>Change in Net Assets</b>	<b>\$ (959,674)</b>	<b>\$ 2,425,059</b>	<b>\$ (1,916)</b>	<b>\$ (1,916)</b>
<b>Net Assets-Beginning Balance</b>	<b>981,776</b>	<b>22,103</b>	<b>2,447,162</b>	<b>2,447,162</b>
<b>Net Assets-Ending Balance</b>	<b>22,103</b>	<b>2,447,162</b>	<b>2,445,246</b>	<b>2,445,246</b>

Fund Title	Utilities Clearing F-7210
Service Activity	Utilities

Operating Detail	2019-20 Actual	2020-21		2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
<b>Operating Revenues</b>					
Charges for Services	1,845,603	343,188		250,492	250,492
Miscellaneous	-	-		-	-
<b>Total Operating Revenues</b>	<b>\$ 1,845,603</b>	<b>\$ 343,188</b>		<b>\$ 250,492</b>	<b>\$ 250,492</b>
<b>Operating Expenses</b>					
Salaries and Benefits	-	-		-	-
Services and Supplies	1,947,903	314,357		260,494	260,494
Other Charges	-	-		-	-
Capital Assets	-	-		-	-
<b>Total Operating Expenses</b>	<b>\$ 1,947,903</b>	<b>\$ 314,357</b>		<b>\$ 260,494</b>	<b>\$ 260,494</b>
<b>Operating Income (Loss)</b>	<b>\$ (102,300)</b>	<b>\$ 28,831</b>		<b>\$ (10,002)</b>	<b>\$ (10,002)</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	4,193	644		1,000	1,000
Interest/Investment (Expense) and/or (Loss)	-	-		-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 4,193</b>	<b>\$ 644</b>		<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (98,108)</b>	<b>\$ 29,474</b>		<b>\$ (9,002)</b>	<b>\$ (9,002)</b>
Capital Contributions	-	-		-	-
Transfers-In/Out	-	-		-	-
<b>Change in Net Assets</b>	<b>\$ (98,108)</b>	<b>\$ 29,474</b>		<b>\$ (9,002)</b>	<b>\$ (9,002)</b>
<b>Net Assets-Beginning Balance</b>	<b>162,707</b>	<b>64,600</b>		<b>94,074</b>	<b>94,074</b>
<b>Net Assets-Ending Balance</b>	<b>64,600</b>	<b>94,074</b>		<b>85,072</b>	<b>85,072</b>