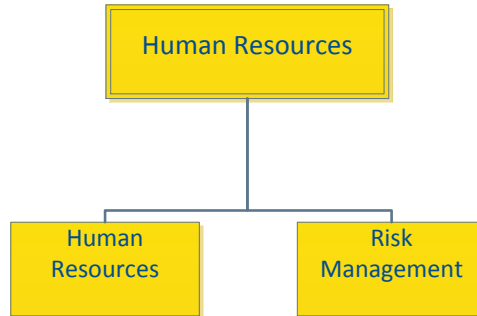




Human Resources

Organizational Chart



Goals

Expand and support recruitment and retention strategies

Project Management Team for the classification and compensation studies

Engage in Labor Negotiations with expiring MOUs.

Update Personnel Rules.

Complete the review and updating of pre-employment testing requirements for all job descriptions

Reduce workers' compensation and generate savings via focused analysis on utilization and bill review program performance.

Maintain regulatory compliance with complex Affordable Care Act (ACA) mandates to avoid fines and secure integrity of County health fund.

Finalize and assist implementation of revised Injury & Illness Prevention Program (IIPP) to comply with CAL/OSHA Create comprehensive Risk Management Annual Report

Accomplishments

Conducted & completed countywide cultural assessment

Concluded countywide training of ethics and harassment training

Reduced workers compensation claims by 7.5% from prior year

Department Overview

In support of the County of El Dorado's commitment to a highly qualified, productive and service oriented workforce, the Human Resources Division supports employee and department success through organizational and employee development. The mission of the Risk Management Division is to provide proactive risk management solutions that will safeguard our citizens and employees, and strengthen and preserve the viability and economic stability of our County.

2015-16 Summary of Department Programs				
	Appropriation	Revenue	Net County Cost	Staffing
Human Resources	\$1,732,298		\$1,732,298	10.00
Risk Management	\$40,988,111	\$40,988,111	\$0	5.50
<i>TOTAL</i>	<i>\$42,720,409</i>	<i>\$40,988,111</i>	<i>\$1,732,298</i>	<i>15.50</i>

Recommended Budget Highlights for Human Resources

The Recommended Budget represents an overall decrease of \$2,827,027 or 6% in revenues and a decrease of \$3,070,439 or 7% in appropriations when compared to the FY 2014-15 approved budget. The Net County Cost has decreased \$243,412 or 12%.

The Human Resources Division receives no revenues. Revenues for the Risk Management internal service fund are set based on full cost billing for Risk programs and have decreased \$2,827,027 from FY 2014-15 along with corresponding program cost decreases (primarily in the health insurance program). Funding for the Liability and Worker's Compensation programs is based on actuarial analysis and recommendations of Bickmore Risk Services and Consulting.

Appropriations are decreasing \$3,070,439 primarily due to reductions in costs for the County's health insurance programs. Salaries and benefits are decreasing based on savings for the Director of Human Resources for 6 months of the fiscal year, and a vacant 0.5 FTE Human Resources Technician that will be deleted.

Professional & specialized services for Human Resources and Risk Management are recommended at \$2,294,879 and are decreasing \$578,207 due to reductions in projected costs for legal services related to liability programs and third Party Administrator agreements (-\$154,299), and completion of contracts related to the County's cultural assessment in FY 2014-15 (-\$257,488). Professional & specialized services for Human Resources in FY 2015-16 include:

Classification Study	\$200,000
Labor Negotiations	\$75,000
Outside Investigations	\$65,000
NeoGov Employment Application system	\$35,000
Civil Service Commission	\$30,000
Legal Services	\$30,000
Recruitment Test Rentals	\$30,000
Unemployment Management contract	\$3,000

The Recommended Budget includes the deletion of 1.0 FTE Principal Risk Management Analyst and the addition of 1.0 FTE Risk Management Technician to true up the department's personnel allocation for a previously authorized underfill at the Risk Management Technician level, and the deletion of a vacant 0.5 FTE Human Resources Technician. Additionally, salary savings for the Director of Human Resources is included for 6 months of the fiscal year.

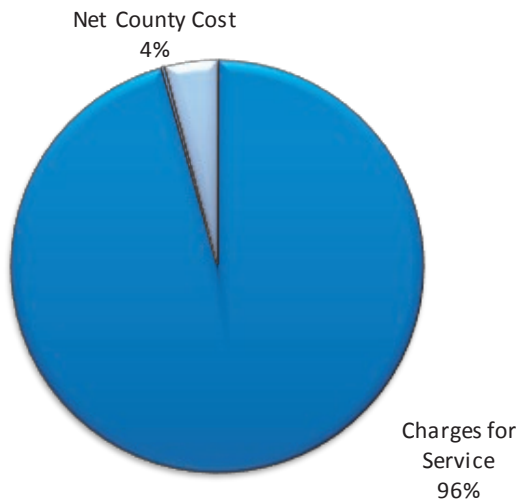
Impact of Budget Reductions:

Reduced salaries and benefits related to the 6 month vacancy of the Human Resources Director position will result in less direct program oversight and deletion of 0.5 FTE Human Resources Technician will result in slower response times to departments requesting assistance for personnel matters and processing of personnel recruitments.

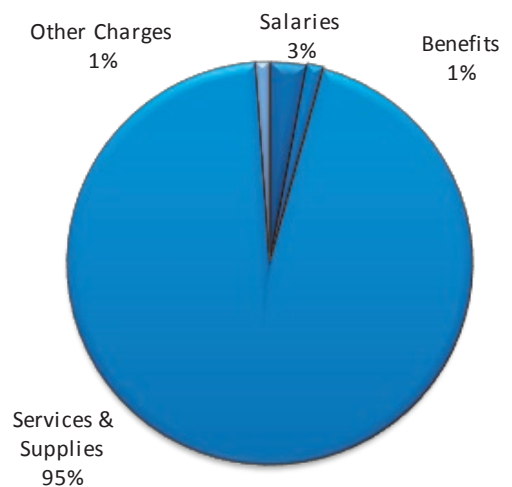
Human Resources

	12/13	13/14	14/15	15/16	15/16
	Actual	Actual	Projected	Dept Req	CAO Rec
Taxes	-	40,946	-	-	-
Use of Money	72,832	64,364	36,086	30,000	30,000
Charges for Service	30,665,584	32,734,374	38,498,479	40,831,811	40,831,811
Misc.	33,065	422,152	69,055	-	-
Fund Balance	5,132,975	7,995,659	21,000	126,300	126,300
Total Revenue	35,904,456	41,257,495	38,624,620	40,988,111	40,988,111
Salaries	773,868	2,430,773	1,160,482	1,230,977	1,230,977
Benefits	415,176	4,933,620	616,738	587,370	587,370
Services & Supplies	35,446,693	34,781,408	37,978,453	40,459,541	40,459,541
Other Charges	335,080	442,812	576,008	440,641	440,641
Fixed Assets	3,840		2,000	-	-
Intrafund Transfers	8,207	5,502	209,925	1,880	1,880
Total Appropriations	36,982,864	42,594,115	40,543,606	42,720,409	42,720,409
NCC	1,078,408	1,336,620	1,918,986	1,732,298	1,732,298
FTE's	14	15	16	16	16

Source of Funds



Use of Funds



Source of Funds—Human Resources

Use of Money & Property (\$30,000): Interest revenue is generated by the cash reserves held in the Risk Management special revenue fund.

Charge for Services (\$40,831,811): Revenues to fund the Liability Programs (\$4,069,091), the Workers Compensation & Medical Leave Programs (\$5,583,808), and the Employee Benefits programs (\$31,178,912) are generated through cost-applied charges to departments, employee payroll deductions, and payments from retirees.

Fund Balance (\$126,300): Use of fund balance is necessary to offset anticipated program expenses that were not included in the cost applied charges to departments.

Net County Cost (\$1,732,298): The Human Resources Division of the department is funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds—Human Resources

Salaries & Benefits (\$1,818,347): Primarily comprised of general salaries and benefits (\$1,230,977), retirement (\$260,992), health insurance (\$138,992), retiree health (\$16,436), and workers' compensation (\$59,348).

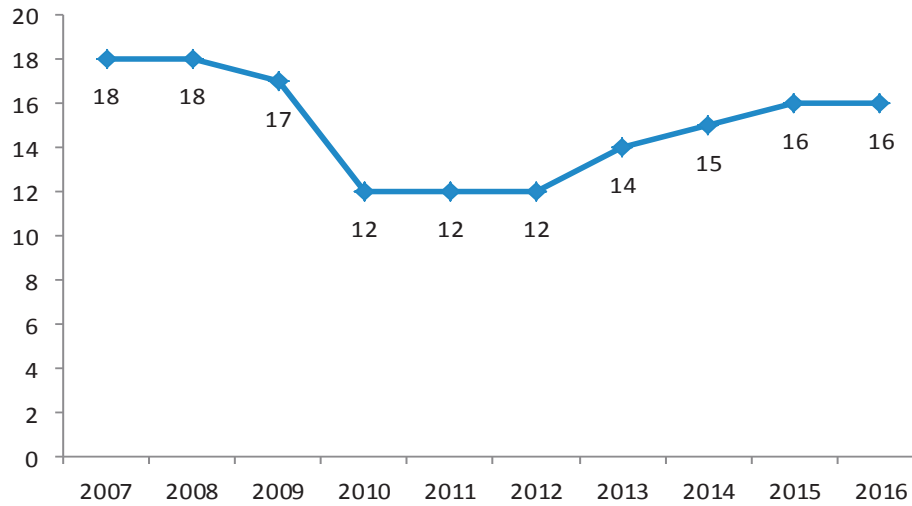
Services & Supplies (\$40,459,541): Primarily comprised of insurance premiums and claims payments in the Employee Health and Other Benefits programs (\$31,069,556), Workers Compensation & Medical Leave programs (\$5,202,257), and Liability programs (\$2,228,659); and professional & legal services for Risk Management programs (\$1,826,559) and Human Resources programs (\$468,320).

Other Charges (\$440,641) Charges to Risk Management by other County departments for services including Chief Administrative Office fiscal support, County Counsel, IT programming, and the Risk Management share of A-87 Cost Allocation Plan charges.

Intrafund Transfers (\$2,381,645): The largest portion of the appropriations in this character (\$1,874,000) is the transfer from the Retiree Health sub-fund into the health benefits sub-fund to cover the County's contribution for retiree health insurance. Other intrafund transfers include the sharing of internal administrative costs within the Risk program budgets (\$505,765) and charges from other departments to Human Resources General Fund functions for services such as mail service (\$1,703) and stores support (\$173).

Intrafund Abatements (-\$2,379,765): This amount reflects the abatement side of the internal transfers within the Risk Management funds described above (retiree health transfer and sharing of internal administrative costs).

Staffing Trend for Human Resources



Staffing for the Human Resources Department declined from a high of 18 FTEs in 2007 to a low of 12 FTEs in 2009-2012 as a result of countywide budget reductions. In 2013, the County began to restore allocations for Human Resources/ Risk Management to 16 FTEs in FY 2014-15. The deletion of a vacant 0.5 FTE Human Resources Technician is included in the Recommended Budget for FY 2015-16 resulting in 15.5 FTEs for the department. All staff are located on the West Slope.

Classification Title	2014-15 Adjusted Allocation	2015-16 Dept Request	2015-16 CAO Recm'd	Diff from Adjusted
Director of Human Resources	1.00	1.00	1.00	-
Human Resources Manager	1.00	1.00	1.00	-
Human Resources Technician	4.00	4.00	3.50	(0.50)
Office Assistant I/II	1.00	1.00	1.00	-
Principal Human Resources Analyst	1.00	1.00	1.00	-
Principal Risk Management Analyst	1.00	-	-	(1.00)
Risk Management Analyst	2.00	2.00	2.00	-
Risk Management Technician	-	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	-
Sr. Human Resources Analyst	2.00	2.00	2.00	-
Sr. Risk Management Analyst	1.00	1.00	1.00	-
Training and Organizational Development Specialist	1.00	1.00	1.00	-
Department Total	16.00	16.00	15.50	(0.50)

Human Resources, Human Resources Program

Program Summary:

Responsible for business support functions including response to all public and departmental inquiries; processing and verifying all payroll/personnel changes; maintaining official personnel files; developing and modifying personnel policies and systems; maintaining and revising official position allocation lists, salary tables, classification descriptions; and developing and revising Countywide Human Resources programs and policies.

Under the Meyers-Millias-Brown Act, negotiate and administer all labor contracts; interpret MOU and policy provisions; investigate and respond to grievances; meet and confer on the development and modification of all Countywide and departmental policies affecting wages, hours, terms and conditions of employment. This program has responsibility for overseeing all bargaining unit modifications. The department utilizes the services of a third party administrator on an "as needed" basis to provide legal advice and representation in employment and labor relation matters.

Recruitment: Develop and administer classification related advertising, outreach, and testing methodology to maximize reasonable competition and ensure compliance with Civil Service Rules, Federal, and State laws. Prepare certified employment lists utilizing the results of the recruitment process.

Classification/Salary Administration: Conducts analytical studies to ensure that employees are working within stated classifications; maintains and revises the classification plan to appropriately reflect span of responsibility, typical duties, and required qualifications in accordance with Federal, State and local laws, local ordinances, rules and policies. This program has responsibility for interpretation and correct implementation of wage and hour requirements mandated by the Fair Labor Standards Act and labor contracts.

Discipline, EEO, Discrimination Complaints: Assists departments in the preparation of disciplinary actions; investigates discrimination complaints; interprets laws, rules and procedures, and maintains Equal Employment Opportunity (EEO) policies and standards to ensure compliance with Federal, State and local laws and regulations; and prepares Equal Employment Opportunity Plans (EEOs) required by the Federal and State governments for receipt of Federal and State program funding. A third party administrator provides investigative services on an "as needed" basis for discipline and discrimination complaints.

Training and Orientation: Conducts orientation sessions for new hires; develops, coordinates and provides training on topics which have applicability across departmental lines; and as appropriate within budgetary limitations.

Program Accomplishments:

- ◆ Completed an I-9 Employment Eligibility Verification audit.
- ◆ Through effective management of unemployment claims, Human Resources was able to avoid \$146,664 potential unemployment liability.
- ◆ Four Memorandums of Understanding with labor groups were ratified and approved by the Board of Supervisors.
- ◆ Offered nine Employment Relations Consortium trainings, two webinars and three Human Resources lead trainings were provided to County employees in addition to the Supervisors' Academy.
- ◆ Human Resources managed 267 recruitments, which resulted in 6,012 applications.

Human Resources, Risk Management Program

Program Summary:

Operation Support

Responsible for administrative and business support functions to include the preparation and monitoring of the department's budget, accounting operations, payroll, purchasing and contract coordination, computer services and support. Respond to public and departmental contacts.

Loss Control

This program focuses on identifying El Dorado County's exposure to accidental losses, analyzing the risk factors associated with those losses, and the development of programs to prevent or reduce losses to both County employees and assets. Program elements include employee safety, Injury and Illness Prevention Program (IIPP), and attention to workplace violence prevention and other critical incidents.

Liability Programs

Liability management focuses on identifying El Dorado County's exposure to accidental losses, analyzing the risk factors associated with those losses, identifying trends in losses and managing their reduction. This program also coordinates procurement of insurance such as excess insurance, airport liability, medical malpractice, property, and other types of risk transfer. Program elements include contract review, insurance, risk transfer, pre-employment medicals, fitness-for-duty exams, ergonomics, employee safety, and violence prevention. The Liability Program, which includes Loss Control and Operations Support, is funded by revenues from cost applied charges to the departments.

Worker's Compensation & Medical Leave Management

Administration of all employee disability management programs such as workers' compensation, sick leave, long term disability (LTD), life insurance, Family & Medical Leave Act (FMLA), California Family Rights Act (CFRA), and CalPERS disability retirements. Early return to work is promoted through a modified work program, reasonable accommodation in accordance with the Americans with Disabilities Act (ADA), and coordination with employees on medical leaves, and their respective department supervisors and managers. The Medical Leave Management Program is funded by revenues from cost applied charges to the departments.

Employee Benefits

County-sponsored Health Benefits are provided for employees and their family members and eligible retirees. Benefits are delivered through a number of contracts establishing and administering both fully insured and self-insured health plans and add-in programs all with privacy compliance. The focus on privacy compliance is to ensure that countywide practices, procedures and training related to privacy issues are compliant with federal, state and local regulations and requirements, including the Health Insurance Portability and Accountability Act of 1996 (HIPAA). Major vendors and contractors include Blue Shield of California, United Health Care, Kaiser, Delta Dental, and Vision Service Plans. The Employee Benefit Program supports the Retiree Health. The Employee Benefit Program is funded by revenues from cost applied charges to the departments and partial premium payments from employees and retirees.

Program Accomplishments:

- ◆ Streamlined the pre-employment referral process for County departments by centralizing service through Risk Management Division.
- ◆ Hired a new Risk Management Technician to enhance best business practices and provide capacity to deliver services.
- ◆ Reduced FY2014 workers' compensation claims 7.5% from prior year.
- ◆ Recovered property losses totaling \$780,590 through aggressive subrogation claim efforts

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **08 Human Resources**
 Function **General Government**
 Activity **Personnel**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual Estimated <input type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ 70	\$ -	\$ -	\$ -
1942 Miscellaneous Reimbursement	-	5,945	-	-
Total Miscellaneous Revenues	\$ 70	\$ 5,945	\$ -	\$ -

Total Revenue				
	\$ 70	\$ 5,945	\$ -	\$ -

Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 614,353	\$ 770,908	\$ 785,708	\$ 785,708
3001 Temporary Employees	21,666	30,000	30,000	30,000
3002 Overtime	1,467	2,347	2,000	2,000
3004 Other Compensation	5,974	5,000	5,000	5,000
3020 Employer Share - Employee Retirement	115,737	156,467	171,070	171,070
3022 Employer Share - Medi Care	9,254	11,333	11,392	11,392
3040 Employer Share - Health Insurance	137,970	131,477	120,849	120,849
3041 Employer Share - Unemployment Insurance	1,190	2,040	-	-
3042 Employer Share - Long Term Disab Insurance	1,025	2,061	1,965	1,965
3043 Employer Share - Deferred Compensation	400	1,200	-	-
3046 Retiree Health - Defined Contributions	6,214	7,815	8,218	8,218
3060 Employer Share - Workers' Compensation	1,936	7,836	8,904	8,904
3080 Flexible Benefits	9,066	60,000	58,500	58,500
Total Salaries and Employee Benefits	\$ 926,251	\$ 1,188,484	\$ 1,203,606	\$ 1,203,606

Services and Supplies

4041 Cnty Pass thru Telephone Chrges to Depts	\$ 551	\$ -	\$ -	\$ -
4060 Food and Food Products	1,876	3,700	2,000	2,000
4080 Household Expense	50	-	-	-
4100 Insurance - Premium	4,975	5,468	5,592	5,592
4141 Maintenance - Office Equipment	-	250	-	-
4220 Memberships	1,180	6,695	1,500	1,500
4260 Office Expense	5,417	4,000	4,000	4,000
4261 Postage	350	460	250	250
4263 Subscription / Newspaper / Journals	-	110	-	-
4264 Books / Manuals	-	1,350	1,350	1,350
4266 Printing / Duplicating	(85)	216	-	-
4300 Professional and Specialized Services	344,269	666,908	468,320	468,320
4312 Arbitrator	600	-	-	-
4400 Publication and Legal Notices	5,394	3,000	3,000	3,000
4420 Rents and Leases - Equipment	10,891	5,400	6,300	6,300
4461 Minor Equipment	1,919	636	500	500
4462 Minor Computer Equipment	9,940	2,000	1,500	1,500
4500 Special Departmental Expense	687	1,800	500	500
4502 Educational Materials	7,376	4,050	20,000	20,000
4503 Staff Development	4,564	14,300	10,000	10,000
4529 Software License	-	2,600	-	-
4600 Transportation and Travel	1,508	300	-	-

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **08 Human Resources**
 Function **General Government**
 Activity **Personnel**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
4602 Employee - Private Auto Mileage	1,107	5,200	-	-
4605 Vehicle - Rent or Lease	145	250	-	-
4606 Fuel Purchases	30	-	-	-
4608 Hotel Accommodations	2,188	2,229	2,000	2,000
4620 Utilities	6	-	-	-
Total Services and Supplies	\$ 404,936	\$ 730,922	\$ 526,812	\$ 526,812
Intrafund Transfers				
7200 Intrafund Transfers	\$ 87	\$ -	\$ -	\$ -
7223 Intrafund: Mail Service	2,148	2,309	1,707	1,707
7224 Intrafund: Stores Support	-	216	173	173
7231 Intrafund: IS Programming Support	532	-	-	-
7232 Intrafund: Maint Bldg & Improvmnts	2,735	3,000	-	-
Total Intrafund Transfers	\$ 5,502	\$ 5,525	\$ 1,880	\$ 1,880
Total Expenditures/Appropriations	\$ 1,336,690	\$ 1,924,931	\$ 1,732,298	\$ 1,732,298
Net Cost	\$ (1,336,620)	\$ (1,918,986)	\$ (1,732,298)	\$ (1,732,298)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	EI Dorado County Operation of Internal Service Fund Fiscal Year 2015-16				Schedule 10
				Fund Title	Risk
				Service Activity	Self Insurance
Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended	
1	2	3	4	5	
Operating Revenues					
1760 Risk Management Program Services	\$ 32,734,374	\$ 38,489,340	\$ 40,831,811	\$ 40,831,811	
1800 Interfund Revenue	-	3,194	-	-	
Charges for Services	32,734,374	38,492,534	40,831,811	40,831,811	
Total Operating Revenues					
	\$ 32,734,374	\$ 38,492,534	\$ 40,831,811	\$ 40,831,811	
Operating Expenses					
Salaries and Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 331,398	\$ 352,097	\$ 406,139	\$ 406,139	
3002 Overtime	19	-	-	-	
3004 Other Compensation	1,455,898	130	2,130	2,130	
3020 Employer Share - Employee Retirement	61,729	71,182	89,922	89,922	
3022 Employer Share - Medi Care	5,096	5,096	5,889	5,889	
3040 Employer Share - Health Insurance	4,555,307	83,292	18,143	18,143	
3042 Employer Share - Long Term Disab Insurance	509	896	856	856	
3043 Employer Share - Deferred Compensation	1,644	-	-	-	
3046 Retiree Health - Defined Contributions	6,428	6,838	8,218	8,218	
3060 Employer Share - Workers' Compensation	7,813	36,165	50,444	50,444	
3080 Flexible Benefits	12,301	33,040	33,000	33,000	
Change in Compensated Absences	-	-	-	-	
Salaries and Employee Benefits	6,438,142	588,736	614,741	614,741	
4020 Clothing & Personal Supplies	14	-	-	-	
4041 Cnty Pass thru Telephone Charges to Depts	186	200	-	-	
4080 Household Expense	59	100	-	-	
4100 Insurance - Premium	25,244	82,459	67,840	67,840	
4101 Insurance - Premium Additional Liability	2,131,195	2,801,000	3,016,552	3,016,552	
4104 Insurance - Current Year Claims	30,873,064	32,136,650	35,048,560	34,970,862	
4140 Maintenance - Equipment	-	500	-	-	
4220 Memberships	485	980	500	500	
4221 Memberships - Legislative Advocacy	30,889	33,000	31,000	31,000	
4260 Office Expense	2,977	3,500	2,916	2,916	
4261 Postage	3,821	4,200	4,000	4,000	
4262 Software	-	7,500	-	-	
4263 Subscription / Newspaper / Journal	580	1,000	500	500	
4264 Books / Manuals	20	1,000	-	-	
4266 Printing / Duplicating	5,114	6,000	5,000	5,000	
4300 Professional and Specialized Services	9,017	342,129	246,000	246,000	
4304 Agency Administrative Fee	240,300	302,517	359,846	359,846	
4313 Legal Services	10,223	10,000	15,000	15,000	
4315 Contract Legal Attorney	516,306	700,000	586,501	586,501	
4323 Psychiatric Medical Services	-	5,000	5,000	5,000	
4324 Med, Dental, and Lab Services	-	60,000	60,000	60,000	
4338 Third Party Administrator - Risk Mngmt	513,468	576,212	554,212	554,212	
4400 Publication and Legal Notices	-	900	700	700	
4420 Rents and Leases - Equipment	-	4,500	800	800	
4440 Rents and Leases - Building and Improvements	-	413	-	-	
4461 Minor Equipment	553	1,000	650	650	
4462 Equipment - Computer	52	2,000	-	-	
4500 Special Department Expense	1,350	800	500	500	

State Controller Schedules County Budget Act January 2010 Edition, revision #1		El Dorado County Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance	
Operating Detail	2013-14 Actual	2014-15 Actual Estimated	2015-16 Department Requested	2015-16 CAO Recommended		
1	2	3	4	5		
4502 Educational Materials	899	1,500	-	-		
4503 Staff Development	5,140	15,500	-	-		
4507 Fire and Safety Supplies	3,750	8,500	4,250	4,250		
4529 Software License	-	130,900	-	-		
4600 Transportation and Travel	120	1,575	100	100		
4602 Employee - Private Auto Mileage	1,544	1,930	-	-		
4605 Rent and Lease: Vehicle	-	500	-	-		
4606 Fuel Purchases	-	350	-	-		
4608 Hotel Accomodations	102	3,216	-	-		
Services and Supplies	34,376,472	37,247,531	40,010,427	39,932,729		
Other Charges						
5140 Judgments and Damages	18,565	-	-	-		
5300 Interfund Expenditures	364,315	483,099	168,858	372,857		
5304 Infrnd Exp: Mail Service	3,264	3,271	2,767	2,767		
5305 Infrnd Exp: Stores Support	110	-	517	517		
5310 Infrnd Exp: County Counsel	48,368	65,000	50,000	50,000		
5316 Infrnd Exp: IS Programming Support	1,155	14,000	7,000	7,000		
5320 Infrnd Exp: Network Support	101	-	-	-		
5321 Infrnd Exp: Collections	3,254	6,638	3,500	3,500		
Other Charges	439,130	572,008	232,642	436,641		
Intrafund Charges and Abatements						
7250 Infrnd Transfers: Non General Fund	1,884,609	2,249,231	2,185,166	2,379,765		
7380 Infrnd Abatement: Not General Fund	(1,884,609)	(2,044,831)	(2,185,165)	(2,379,765)		
Intrafund Charges and Abatements	-	204,400	1	-		
Depreciation						
5200 Depreciation	3,682	4,000	4,000	4,000		
Depreciation	3,682	4,000	4,000	4,000		
Total Operating Expenses	\$ 41,257,425	\$ 38,616,675	\$ 40,861,811	\$ 40,988,111		
Operating Income (Loss)	\$ (8,523,051)	\$ (124,141)	\$ (30,000)	\$ (156,300)		
Non-Operating Revenue (Expenses)						
0161 Transportation Development Act	\$ 40,946	\$ -	\$ -	\$ -		
0400 Interest	64,364	36,086	30,000	30,000		
1940 Miscellaneous Revenue	113,059	29,988	-	-		
1942 Miscellaneous Reimbursement	309,023	39,067	-	-		
Total Non-Operating Revenue (Expenses)	\$ 527,392	\$ 105,141	\$ 30,000	\$ 30,000		
Income Before Capital Contributions and Transfers	\$ (7,995,659)	\$ (19,000)	\$ -	\$ (126,300)		
Capital Contributions	\$ -	\$ -	\$ -	\$ -		
Change in Net Assets	\$ (7,995,659)	\$ (19,000)	\$ -	\$ (126,300)		
Net Assets - Beginning Balance	(5,129,135)	(13,124,794)	(13,143,794)	(13,143,794)		
Net Assets - Ending Balance	\$ (13,124,794)	\$ (13,143,794)	\$ (13,143,794)	\$ (13,270,094)		
Capital Assets						
6042 Fixed Assets - Computer System Equipment	\$ -	\$ 2,000	\$ -	\$ -		
TOTAL Capital Assets	\$ -	\$ 2,000	\$ -	\$ -		

