## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
OF EIVATING DETAIL	2004-05	2005-06	2006-07	2006-07	
	2004-03	2005-00	2000-07	2000-07	
(1)	(2)	(3)	(4)	(5)	(6)
	. ,	· /	. ,	( )	· /
OPERATING INCOME					289 - Information Technology
6620 Rents and Concessions	2,000,000	2,231,411	2,255,000	2,255,000	Internal Service Fund
7330 Communication Services	5,672	5,773	5,000	5,000	
7590 Other Charges for Services	42,296,851	42,419,904	47,136,739	47,293,699	
TOTAL OPERATING INCOME	44,302,523	44,657,088	49,396,739	49,553,699	
	, ,		, ,	, ,	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	18,127	(6,040)	0	0	
0101 Regular Salaries	3,594,752	3,487,659	3,499,916	3,612,172	
0102 Extra Help	86,433	65,962	25,000	25,000	
0103 Overtime	16,720	18,342	25,000	25,000	
0104 Annual Leave Payoffs	39,751	40,008	40,000	40,000	
0105 Vacation Payoff	1,634	0	0	0	
0106 Sick Leave Payoff	1,973	0	0	0	
0110 Performance Incentive Pay	5,578	558	25,194	25,194	
0111 Other Pay	1,541	79,708	2,400	2,400	
0200 Retirement	526,255	575,244	831,686	856,382	
0202 Early Retirement	3,941	3,941	3,941	3,941	
0301 Unemployment Insurance	(2,138)	5,550	4,181	4,333	
0305 Salary Continuance Insurance	6,313	6,593	6,718	6,718	
0306 Health Insurance	373,930	343,798	393,984	409,728	
0308 Dental Insurance	11,072	11,986	12,768	12,768	
0309 Life Insurance	2,501	2,568	2,688	2,688	
0310 Accidental Death and Dismemberment Insurance	440	468	504	504	
0319 Other Insurance	29,296	25,345	28,080	30,576	
0352 Workers Compensation - General	109,884	130,152	130,147	130,147	
0401 Medicare	48,159	48,450	47,263	48,879	
TOTAL SALARIES & BENEFITS	4,876,162	4,840,292	5,079,470	5,236,430	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
ODED ATING EXPENSES COM					200 Information Technology
OPERATING EXPENSES, Cont.					289 - Information Technology
SERVICES & SUPPLIES	50 500	24 550	0	0	Internal Service Fund
0700 Communications	59,596	31,550	0	0	
0701 Telephone/Telegraph - Interfund Transfer	2,630,087	2,539,343	1,299,410	1,299,410	
0702 Telephone and Telegraph - Other	5,438,430	5,037,305	5,825,000	5,825,000	
0900 Food	0	724	0	0	
1000 Household Expense	80,507	75,472	100,000	100,000	
1001 Household Expense - Trash	19,054	21,958	0	0	
1100 Insurance	30,721	39,229	42,434	42,434	
1300 Maintenance - Equipment	714,042	717,487	884,687	884,687	
1400 Maintenance - Buildings and Improvements	588,977	458,231	307,000	307,000	
1402 Minor Alterations and Improvements	65,415	185,139	439,506	439,506	
1600 Memberships	1,632	985	18,109	18,109	
1800 Office Expense	802,332	466,578	728,799	728,799	
1801 Duplicating Services (RDMD/Reprographics)	7,795	5,219	5,000	5,000	
1802 Periodicals and Journals	740	750	7,550	7,550	
1803 Postage	231	1,825	1,000	1,000	
1806 Printing Costs - Outside Vendors	3,383	48,791	135,200	135,200	
1809 Minor Office Equipment to be Controlled	51,742	33,038	91,000	91,000	
1900 Professional and Specialized Services	21,952,820	24,887,782	25,151,766	25,151,766	
1901 Data Processing Services	10,572,941	10,647,631	14,000,000	14,000,000	
1908 Temporary Help	25,259	8,169	0	0	
1911 CWCAP Charges	652,476	1,022,205	994,736	994,736	
2000 Publications and Legal Notices	47	145	5,000	5,000	
2100 Rents and Leases - Equipment	3,043,844	2,142,435	2,952,548	2,952,548	
2200 Rents and Leases - Buildings and Improvements	411,436	592,172	432,000	432,000	
2300 Small Tools and Instruments	4,479	858	2,500	2,500	
2400 Special Departmental Expense	31,138	41,239	70,420	70,420	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont. SERVICES & SUPPLIES, Cont. 2405 Optional Benefit Plan 2600 Transportation and Travel - General 2601 Private Auto Mileage 2602 Garage Expense 2700 Transportation and Travel - Meetings/Conferences 2800 Utilities	41,250 5,362 2,818 3,591 11,087 17,054	40,750 7,913 2,663 2,253 8,530 12,659	42,000 0 6,015 0 34,445 600,000	42,000 0 6,015 0 34,445 600,000	289 - Information Technology Internal Service Fund
2801 Utilities - Purchased Electricity	470,922	587,043	0	0	
2802 Utilities - Purchased Gas	14	13	0	0	
2803 Utilities - Purchased Water 2890 Intra-Agency Services & Supplies Billing Offsets	23,629	28,328 (13,303,323)	(14.459.410)	0 (14,458,410)	
TOTAL SERVICES & SUPPLIES  TOTAL SERVICES & SUPPLIES	(13,068,125) 34,696,726	36,393,089	(14,458,410) 39,717,715	39,717,715	
FIXED ASSETS	34,030,720	30,393,009	39,717,713	39,717,713	
4000 Equipment	0	0	3,043,000	3,043,000	
4200 Buildings and Improvements	0	0	300,000	300,000	
TOTAL FIXED ASSETS	0	0	3,343,000	3,343,000	
MISCELLANEOUS					
5300 Depreciation	2,641,160	2,721,528	2,299,529	2,299,529	
TOTAL MISCELLANEOUS	2,641,160	2,721,528	2,299,529	2,299,529	
TOTAL OPERATING EXPENSES	42,214,048	43,954,909	50,439,714	50,596,674	
NET OPERATING INCOME (LOSS) *	2,088,475	702,179	(1,042,975)	(1,042,975)	* Note - Net Operating Loss is overstated
					in the 2006-07 Proposed and Approved
NON-OPERATING REVENUE					Estimates columns due to budgeted fixed
6610 Interest	209,099	628,442	125,000		asset expenditures that will be capitalized
6970 State - Other	29,769	20,418	0		at year-end.
7670 Miscellaneous Revenue	42,651	127,412	0	0	
TOTAL NON-OPERATING REVENUE	281,519	776,272	125,000	125,000	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

	OPERATING DETAIL  (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	(6)
NON-	OPERATING EXPENSES	, ,	·	, ,	, ,	289 - Information Technology
	Investment Administrative Fees	8,954	15,443	0	0	Internal Service Fund
3251	Lease Purchase Principal Payment	0	0	1,470,000	1,470,000	
3351	Lease Purchase Interest Payment	447,727	64,462	895,400	895,400	
5400	•	75,228	984,501	0	0	
	TOTAL NON-OPERATING EXPENSES	531,909	1,064,406	2,365,400	2,365,400	
	NET NON-OPERATING INCOME (LOSS)	(250,390)	(288,134)	(2,240,400)	(2,240,400)	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	1,838,085	414,050	(3,283,375)		* Note - Loss Before Contributions and
	D ASSET EXPENDITURES Equipment					Transfers is overstated in the 2006-07 Proposed and Approved Estimates columns due to budgeted fixed asset expenditures
	Replacement	0	1,094,935	3,043,000	3,043,000	that will be capitalized at year-end.
	Additional & Excess Replacement Cost over Deprec.	1,010,925	0	0	0	
4200	Buildings and Improvements					
P60	5 Data Center Expansion	0	0	300,000	300,000	
	TOTAL FIXED ASSET EXPENDITURES	1,010,925	1,094,935	3,343,000	3,343,000	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07 (4)	APPROVED ESTIMATES 2006-07 (5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED			/·	,	289 - Information Technology
Income (Loss) Before Contributions and Transfers	1,838,085	414,050	(3,283,375)		Internal Service Fund
7805 Capital Contributions	32,984	0	0	0	
7810 Interfund Transfers In - from Fund 100	2,400,000	0	0	0	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(2,970,111)	3,426,040	0	0	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	797,487	1,377,322	0	0	
Increase (Decrease) in Net Assets - Unrestricted	2,098,445	5,217,412	(3,283,375)		
Net Assets - Unrestricted - Beginning of Year	1,158,324	3,256,769	3,283,375 0	3,283,375	
Net Assets - Unrestricted - End of Year	3,256,769	8,474,181	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Health Maintenance Organization

Health Plans Internal Service Fund SERVICE ACT: Insurance Coverage

						Т
				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	OI ERATING DETAIL	2004-05	2005-06	2006-07	2006-07	
		2004 03	2003 00	2000 07	2000 07	
	(1)	(2)	(3)	(4)	(5)	(6)
OPER	ATING INCOME					290 - Health Maintenance Organization
7710	Insurance Premiums	0	83,465,013	85,506,304	85,506,304	Health Plans Internal Service Fund
	TOTAL OPERATING INCOME	0	83,465,013	85,506,304	85,506,304	
OPER	ATING EXPENSES					
	Judgments and Damages	0	1,820	0	0	
3520	Insurance Claims	0	80,951,254	88,051,971	88,051,971	
	TOTAL OPERATING EXPENSES	0	80,953,074	88,051,971	88,051,971	
	NET OPERATING INCOME (LOSS)	0	2,511,939	(2,545,667)	(2,545,667)	
NON-	OPERATING REVENUE					
	Adjustments Due to Reclassification	0	1,625,085	0	0	
7 330	TOTAL NON-OPERATING REVENUE	0	1,625,085	0	0	
	NET NON-OPERATING INCOME (LOSS)	0	1,625,085	0	0	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	0	4,137,025	(2,545,667)	(2,545,667)	
	EMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
	e (Loss) Before Contributions and Transfers	0	4,137,025	(2,545,667)	(2,545,667)	•
	se (Decrease) in Net Assets - Unrestricted	0	4,137,025	(2,545,667)	(2,545,667)	
	ssets - Unrestricted - Beginning of Year	0	0	2,545,667	2,545,667	
Net A	ssets - Unrestricted - End of Year	0	4,137,025	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Unemployment Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	<b>ESTIMATES</b>	
		2004-05	2005-06	2006-07	2006-07	
	(1)	(2)	(3)	(4)	(5)	(6)
OPER	RATING INCOME					291 - Unemployment Insurance
	Insurance Premiums	(1,640,818)	1,739,652	1,300,000	1,300,000	Internal Service Fund
17710	TOTAL OPERATING INCOME	(1,640,818)	1,739,652	1,300,000	1,300,000	internal Service Fund
	TOTAL OF ERATING INCOME	(1,040,818)	1,739,032	1,300,000	1,300,000	
OPER	RATING EXPENSES					
SERV	ICES & SUPPLIES					
1900	Professional and Specialized Services	57,441	64,481	57,733	57,733	
1911	CWCAP Charges	9,154	11,684	10,288	10,288	
	TOTAL SERVICES & SUPPLIES	66,595	76,165	68,021	68,021	
OTHE	R CHARGES					
3510	Other Charges - Operating	786,025	1,533,142	9,573,934	9,573,934	
	TOTAL OTHER CHARGES	786,025	1,533,142	9,573,934	9,573,934	
	TOTAL OPERATING EXPENSES	852,620	1,609,307	9,641,955	9,641,955	
	NET OPERATING INCOME (LOSS)	(2,493,438)	130,345	(8,341,955)	(8,341,955)	
	OPERATING REVENUE	407.000	040.004	007.450	007.450	
	Interest	167,306	316,234	397,450	397,450	
7670	Miscellaneous Revenue	1,868	3,568	0	0	
	TOTAL NON-OPERATING REVENUE	169,174	319,802	397,450	397,450	
NON	ODED ATING EVDENCES					
	OPERATING EXPENSES Investment Administrative Fees	7,087	7,011	9,000	9,000	
1912	TOTAL NON-OPERATING EXPENSES	7,087	7,011	9,000	9,000	
	· · · · · · · · · · · · · · · · · · ·	162,087	312,791	388,450	388,450	
	NET NON-OPERATING INCOME (LOSS) INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,331,351)	443,136	(7,953,505)	(7,953,505)	
	INCOMIL (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,331,351)	443,130	(7,800,505)	(7,800,505)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Unemployment Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07 (5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED Income (Loss) Before Contributions and Transfers Increase (Decrease) in Net Assets - Unrestricted Net Assets - Unrestricted - Beginning of Year Net Assets - Unrestricted - End of Year	(2,331,351) (2,331,351) 9,363,137 7,031,786	443,136 443,136 7,031,786 7,474,922	(7,953,505) (7,953,505) 7,953,505 0	(7,953,505)	291 - Unemployment Insurance Internal Service Fund

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured PPO Health Plans

Internal Service Fund

SERVICE ACT: Insurance Coverage

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME					292 - Self-Insured PPO Health Plans
7710 Insurance Premiums	61,318,447	60,627,812	57,025,572	57 025 572	Internal Service Fund
TOTAL OPERATING INCOME	61,318,447	60,627,812	57,025,572	57,025,572	internal cervise rana
TOTAL OF ENVITOR INCOME	01,010,447	00,027,012	07,020,072	07,020,072	
OPERATING EXPENSES					
SERVICES & SUPPLIES					
1800 Office Expense	0	0	31,500	31,500	
1900 Professional and Specialized Services	2,932,725	2,386,664	2,943,378	2,943,378	
1911 CWCAP Charges	120,881	108,907	108,082	108,082	
2400 Special Departmental Expense	1,694,107	2,337,697	2,629,197	2,629,197	
2700 Transportation and Travel - Meetings/Conferences	0	0	6,851	6,851	
TOTAL SERVICES & SUPPLIES	4,747,713	4,833,268	5,719,008	5,719,008	
OTHER CHARGES					
3510 Other Charges - Operating	52,663,670	45,725,566	75,018,270	75,018,270	
TOTAL OTHER CHARGES	52,663,670	45,725,566	75,018,270	75,018,270	
TOTAL OPERATING EXPENSES	57,411,383	50,558,834	80,737,278	80,737,278	
NET OPERATING INCOME (LOSS)	3,907,064	10,068,978	(23,711,706)	(23,711,706)	
NON-OPERATING REVENUE					
6610 Interest	406,002	1,001,673	1,236,450	1,236,450	
7670 Miscellaneous Revenue	440,245	565,766	1,230,430	1,230,430	
TOTAL NON-OPERATING REVENUE	846,247	1,567,439	1,236,450	1,236,450	
TO THE ROTE OF EIGHT HOLE	070,247	1,007,100	1,200,400	1,200,700	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	16,960	23,350	30,000	30,000	
TOTAL NON-OPERATING EXPENSES	16,960	23,350	30,000	30,000	
NET NON-OPERATING INCOME (LOSS)	829,287	1,544,089	1,206,450	1,206,450	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	4,736,350	11,613,066	(22,505,256)	(22,505,256)	
					1

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured PPO Health Plans

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL  (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07 (4)	APPROVED ESTIMATES 2006-07 (5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED Income (Loss) Before Contributions and Transfers 7810 Interfund Transfers In - from Fund 100 Increase (Decrease) in Net Assets - Unrestricted Net Assets - Unrestricted - Beginning of Year Net Assets - Unrestricted - End of Year	4,736,350 1,100,037 5,836,387 3,039,730 8,876,117	11,613,066 1,317,102 12,930,168 8,876,117 21,806,285	(22,505,256) 1,632,197 (20,873,059) 20,873,059 0		292 - Self-Insured PPO Health Plans Internal Service Fund

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME					202 Washard Carry anastics
OPERATING INCOME 7590 Other Charges for Services	0	70,986	0	0	293 - Workers' Compensation Internal Service Fund
7710 Insurance Premiums	47,095,654	47,095,019	36,988,822	36,988,822	internal Service Fund
TOTAL OPERATING INCOME	47,095,654	47,166,005	36,988,822	36,988,822	
TOTAL OF ENATING INCOME	47,095,054	47,100,003	30,900,022	30,900,022	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	19,966	(174,065)	0	0	
0101 Regular Salaries	589,419	503,334	627,046	627,046	
0102 Extra Help	166	131	0	0	
0103 Overtime	5,174	7,873	9,500	9,500	
0104 Annual Leave Payoffs	3,193	12,847	56,030	56,030	
0105 Vacation Payoff	7,856	39,012	0	0	
0106 Sick Leave Payoff	9,820	143,895	0	0	
0110 Performance Incentive Pay	3,430	0	5,597	5,597	
0111 Other Pay	592	835	828	828	
0200 Retirement	87,395	82,295	154,984	154,984	
0204 County Paid Executive Deferred Compensation Plan	3,558	76	0	0	
0301 Unemployment Insurance	(871)	1,059	750	750	
0305 Salary Continuance Insurance	1,642	993	1,662	1,662	
0306 Health Insurance	60,736	45,146	58,596	58,596	
0308 Dental Insurance	2,754	1,748	2,736	2,736	
0309 Life Insurance	611	361	576	576	
0310 Accidental Death and Dismemberment Insurance	108	66	108	108	
0319 Other Insurance	4,241	4,385	4,368	4,368	
0352 Workers Compensation - General	16,284	17,040	11,178	11,178	
0401 Medicare	4,811	6,296	7,697	7,697	
TOTAL SALARIES & BENEFITS	820,885	693,327	941,656	941,656	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07 (5)	(6)
OPERATING EXPENSES, Cont.					293 - Workers' Compensation
SERVICES & SUPPLIES					Internal Service Fund
0700 Communications	0	0	8,784	8,784	
0701 Telephone/Telegraph - Interfund Transfer	8,843	4,364	0	0	
1000 Household Expense	9,952	15,009	14,640	14,640	
1001 Household Expense - Trash	254	382	0	0	
1100 Insurance	3,220	3,439	4,760	4,760	
1300 Maintenance - Equipment	1,231	741	1,500	1,500	
1400 Maintenance - Buildings and Improvements	8,165	7,908	10,000	10,000	
1600 Memberships	75	75	100	100	
1800 Office Expense	5,551	4,658	10,000	10,000	
1801 Duplicating Services (RDMD/Reprographics)	10,801	5,048	5,000	5,000	
1803 Postage	1,490	1,487	1,750	1,750	
1809 Minor Office Equipment to be Controlled	2,376	2,484	10,000	10,000	
1900 Professional and Specialized Services	2,546,564	2,695,090	2,929,842	2,929,842	
1911 CWCAP Charges	49,532	271,265	280,000	280,000	
2100 Rents and Leases - Equipment	309	2,320	2,000	2,000	
2200 Rents and Leases - Buildings and Improvements	7,069	8,981	10,000	10,000	
2400 Special Departmental Expense	2,229	0	5,000	5,000	
2405 Optional Benefit Plan	9,500	8,000	9,000	9,000	
2600 Transportation and Travel - General	0	3,353	17,900	17,900	
2601 Private Auto Mileage	218	177	500	500	
2602 Garage Expense	6,359	7,457	15,000	15,000	
2700 Transportation and Travel - Meetings/Conferences	3,194	3,084	10,000	10,000	
2800 Utilities	3,523	4,790	16,000	16,000	
2801 Utilities - Purchased Electricity	3,933	6,398	9,000	9,000	
2802 Utilities - Purchased Gas	4	5	50	50	
2803 Utilities - Purchased Water	134	253	300	300	
		, ,			

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					293 - Workers' Compensation
SERVICES & SUPPLIES, Cont.					Internal Service Fund
2890 Intra-Agency Services & Supplies Billing Offsets	(16,284)	(17,040)	(11,178)	(11,178)	
TOTAL SERVICES & SUPPLIES	2,668,242	3,039,728	3,359,948	3,359,948	
OTHER CHARGES					
3520 Insurance Claims *	48,348,031	47,169,895	39,020,165	39,020,165	* Note - The County has adopted a policy of
TOTAL OTHER CHARGES	48,348,031	47,169,895	39,020,165	39,020,165	including in the fiscal year-end expense
MISCELLANEOUS					accruals an amount equal to claims
5300 Depreciation	1,548	1,089	544	544	"incurred but not reported" (IBNR) as well
TOTAL MISCELLANEOUS	1,548	1,089	544	544	as reported claims.
TOTAL OPERATING EXPENSES	51,838,704	50,904,039	43,322,313	43,322,313	
NET OPERATING INCOME (LOSS)	(4,743,050)	(3,738,034)	(6,333,491)	(6,333,491)	
NON-OPERATING REVENUE					
6610 Interest	961,436	2,575,002	3,500,000	3,500,000	
7130 Other Governmental Agencies	477	(2,562)	0	0	
7670 Miscellaneous Revenue	360,573	306,467	326,244	326,244	
TOTAL NON-OPERATING REVENUE	1,322,486	2,878,907	3,826,244	3,826,244	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	39,710	61,237	84,000	84,000	
5400 Loss or (Gain) on Disposition of Assets	3,052	0	0	0	
TOTAL NON-OPERATING EXPENSES	42,762	61,237	84,000	84,000	
NET NON-OPERATING INCOME (LOSS)	1,279,725	2,817,670	3,742,244	3,742,244	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(3,463,326)	(920,361)	(2,591,247)	(2,591,247)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	(6)
. ,	` /	( )	` ,	, ,	` ,
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					293 - Workers' Compensation
Income (Loss) Before Contributions and Transfers	(3,463,326)	(920,361)	(2,591,247)	(2,591,247)	Internal Service Fund
7810 Interfund Transfers In - from Fund 100	3,462,734	1,103,793	1,850,000	1,850,000	
4802 Interfund Transfers Out - to Funds 2AA-299	0	0	(1,689)	(1,689)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	592	(15,537)	0	0	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	4,899	1,089	544	544	
Increase (Decrease) in Net Assets - Unrestricted	4,899	168,984	(742,392)	(742,392)	
Net Assets - Unrestricted - Beginning of Year	0	4,899	742,392	742,392	
Net Assets - Unrestricted - End of Year	4,899	173,883	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME					294 - Property and Casualty Risk
7590 Other Charges for Services	0	57,167	141,345	141,345	Internal Service Fund
7710 Insurance Premiums	16,123,553	22,230,338	23,829,555	23,829,555	
TOTAL OPERATING INCOME	16,123,553	22,287,505	23,970,900	23,970,900	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	34,331	12,515	0	0	
0101 Regular Salaries	709,620	688,037	724,922	724,922	
0102 Extra Help	81	18,489	19,937	19,937	
0103 Overtime	3,200	3,942	5,000	5,000	
0104 Annual Leave Payoffs	4,576	30,462	76,314	76,314	
0110 Performance Incentive Pay	149	1	6,567	6,567	
0200 Retirement	109,243	116,360	179,311	179,311	
0301 Unemployment Insurance	(779)	1,115	846	846	
0305 Salary Continuance Insurance	1,842	1,962	1,946	1,946	
0306 Health Insurance	81,468	74,477	82,584	82,584	
0308 Dental Insurance	3,391	3,672	3,648	3,648	
0309 Life Insurance	768	790	768	768	
0310 Accidental Death and Dismemberment Insurance	136	144	144	144	
0319 Other Insurance	4,973	4,685	4,992	4,992	
0352 Workers Compensation - General	11,088	12,348	6,027	6,027	
0401 Medicare	6,681	6,679	6,925	6,925	
TOTAL SALARIES & BENEFITS	970,767	975,678	1,119,931	1,119,931	
SERVICES & SUPPLIES					
0700 Communications	473	0	15,000	15,000	
0701 Telephone/Telegraph - Interfund Transfer	10,497	11,696	0	0	
1000 Household Expense	11,828	17,153	22,104	22,104	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

<u> </u>					T
OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
. ,	, ,	, ,	, ,	. ,	` ,
OPERATING EXPENSES, Cont.					294 - Property and Casualty Risk
SALARIES & BENEFITS, Cont.					Internal Service Fund
1001 Household Expense - Trash	303	436	1,000	1,000	
1100 Insurance	8,894,939	10,808,156	11,649,974	11,649,974	
1300 Maintenance - Equipment	873	0	1,000	1,000	
1400 Maintenance - Buildings and Improvements	10,013	16,561	30,000	30,000	
1402 Minor Alterations and Improvements	11,495	11,820	0	0	
1600 Memberships	955	1,095	1,000	1,000	
1800 Office Expense	16,296	15,461	20,000	20,000	
1801 Duplicating Services (RDMD/Reprographics)	662	594	2,500	2,500	
1802 Periodicals and Journals	830	1,407	1,000	1,000	
1803 Postage	1,812	2,100	2,100	2,100	
1809 Minor Office Equipment to be Controlled	467	732	15,000	15,000	
1900 Professional and Specialized Services	110,162	120,861	195,315	195,315	
1901 Data Processing Services	1,019	264	0	0	
1911 CWCAP Charges	103,838	203,968	200,000	200,000	
2100 Rents and Leases - Equipment	12,201	13,721	15,000	15,000	
2200 Rents and Leases - Buildings and Improvements	2,880	2,880	3,000	3,000	
2400 Special Departmental Expense	4,087	0	10,000	10,000	
2405 Optional Benefit Plan	11,000	12,000	12,000	12,000	
2600 Transportation and Travel - General	0	0	500	500	
2601 Private Auto Mileage	6	0	0	0	
2700 Transportation and Travel - Meetings/Conferences	3,225	1,718	5,000	5,000	
2800 Utilities	4,176	5,474	10,000	10,000	
2801 Utilities - Purchased Electricity	4,675	7,312	12,000	12,000	
2802 Utilities - Purchased Gas	4	6	50	50	
2803 Utilities - Purchased Water	161	289	300	300	
2890 Intra-Agency Services & Supplies Billing Offsets	(3,524)	(3,961)	(5,555)	(5,555)	
TOTAL SERVICES & SUPPLIES	9,215,352	11,251,743	12,218,288	12,218,288	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL	ACTUAL	PROPOSED ESTIMATES	APPROVED ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					294 - Property and Casualty Risk
OTHER CHARGES					Internal Service Fund
3500 Judgments and Damages *	12,453,622	15,046,765	21,977,753	21,977,753	
TOTAL OTHER CHARGES	12,453,622	15,046,765	21,977,753	21,977,753	* Note - The County has adopted a policy of
FIXED ASSETS					including in the fiscal year-end expense
4000 Equipment	0	0	200,000	200,000	accruals an amount equal to claims
TOTAL FIXED ASSETS	0	0	200,000	200,000	"incurred but not reported" (IBNR) as well
MISCELLANEOUS					as reported claims.
5300 Depreciation	1,089	1,089	544	544	
TOTAL MISCELLANEOUS	1,089	1,089	544	544	
TOTAL OPERATING EXPENSES	22,640,830	27,275,275	35,516,516	35,516,516	
NET OPERATING INCOME (LOSS) *	(6,517,277)	(4,987,770)	(11,545,616)	(11,545,616)	* Note - Net Operating Loss is overstated
					in the 2006-07 Proposed and Approved
NON-OPERATING REVENUE					Estimates columns due to budgeted fixed
6610 Interest	566,783	925,512	936,000	936,000	assets expenditures that will be capitalized
7670 Miscellaneous Revenue	223,666	1,308,138	200,000	200,000	at year-end.
7680 Six-Month Expired (Outlawed) Checks	1,944	4,301	0	0	
7690 Returned Check Charges	0	50	0	0	
TOTAL NON-OPERATING REVENUE	792,393	2,238,001	1,136,000	1,136,000	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	22.861	20,365	50,000	50,000	
TOTAL NON-OPERATING EXPENSES	22,861	20,365	50,000	50,000	1
NET NON-OPERATING INCOME (LOSS)	769,532	2,217,636	1,086,000	1,086,000	1
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	(5,747,745)	(2,770,135)	(10,459,616)		* Note - Loss Before Contributions and
	(0,7 17,740)	(2,770,100)	(10, 100,010)	(10,100,010)	Transfers is overstated in the 2006-07
FIVED ASSET EXPENDITURES					
FIXED ASSET EXPENDITURES			000.000	000 000	Proposed and Approved Estimates columns
4000 Equipment	0	0	200,000		due to budgeted fixed asset expenditures
TOTAL FIXED ASSET EXPENDITURES	0	0	200,000	200,000	that will be capitalized at year-end.

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

			DDODOGED	ADDDOV/55	
OPERATING DETAIL	ACTUAL	ACTUAL	PROPOSED ESTIMATES	APPROVED ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					294 - Property and Casualty Risk
Income (Loss) Before Contributions and Transfers	(5,747,745)	(2,770,135)	(10,459,616)	(10 459 616)	Internal Service Fund
4801 Interfund Transfers Out - to Funds 101-199	0,747,740)	(2,770,100)	(30,000)		
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,298	(19,158)		0	
Changes to Reserves - Net Assets, Invested in	•	, ,			
Capital Assets, Net of Related Debt (Inc)/Dec.	1,089	1,089	544	544	
Increase (Decrease) in Net Assets - Unrestricted	(5,744,358)	(2,788,204)	(10,489,072)	(10,489,072)	
Net Assets - Unrestricted - Beginning of Year	15,506,233	9,761,875	10,489,072	10,489,072	
Net Assets - Unrestricted - End of Year	9,761,875	6,973,671	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Retiree Medical

Internal Service Fund

SERVICE ACT: Insurance Coverage

	OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	(0)
	(1)	(2)	(3)	(4)	(5)	(6)
OPER	ATING INCOME					295 - Retiree Medical Internal Service Fund
	Insurance Premiums	17,617,280	17,105,688	25,129,300	25,129,300	290 - Netiree Medical Internal Service Fund
	TOTAL OPERATING INCOME	17,617,280	17,105,688	25,129,300	25,129,300	
ODED	ATING EVDENICES					
	ATING EXPENSES ICES & SUPPLIES					
	Office Expense	274	360	32,000	32,000	
	Professional and Specialized Services	80,404	163,755	299,480	299,480	
	CWCAP Charges	71,129	88,015	81,840	81,840	
	TOTAL SERVICES & SUPPLIES	151,807	252,130	413,320	413,320	
OTHE	R CHARGES					
3510	Other Charges - Operating	19,449,032	19,772,047	62,173,856	62,173,856	
	TOTAL OTHER CHARGES	19,449,032	19,772,047	62,173,856	62,173,856	
	TOTAL OPERATING EXPENSES	19,600,839	20,024,177	62,587,176	62,587,176	
	NET OPERATING INCOME (LOSS)	(1,983,559)	(2,918,489)	(37,457,876)	(37,457,876)	
NON-0	OPERATING REVENUE					
6610	Interest	898,827	1,623,533	2,003,942	2,003,942	
7040	Federal - Health Administration	0	0	1,400,000	1,400,000	
7670	Miscellaneous Revenue	19,114	36,067	0	0	
	TOTAL NON-OPERATING REVENUE	917,941	1,659,600	3,403,942	3,403,942	
NON-0	OPERATING EXPENSES					
	Investment Administrative Fees	37,436	36,077	50,000	50,000	
	TOTAL NON-OPERATING EXPENSES	37,436	36,077	50,000	50,000	
	NET NON-OPERATING INCOME (LOSS)	880,505	1,623,523	3,353,942	3,353,942	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,103,053)	(1,294,967)	(34,103,934)	(34,103,934)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Retiree Medical

Internal Service Fund

SERVICE ACT: Insurance Coverage

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED	(4.400.050)	(4.004.007)	(0.4.400.00.4)		295 - Retiree Medical Internal Service Fund
Income (Loss) Before Contributions and Transfers	(1,103,053)	(1,294,967)			
7811 Interfund Transfers In - from Funds 101-199	1,978,624	0	(0.4.400.00.4)	(0.4.400.00.4)	
Increase (Decrease) in Net Assets - Unrestricted	875,571	(1,294,967)			
Net Assets - Unrestricted - Beginning of Year	38,558,390	39,433,961	34,103,934	34,103,934	
Net Assets - Unrestricted - End of Year	39,433,961	38,138,994	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	(0)
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME	47 204 602	40 044 227	40 227 042	40 227 042	296 - Transportation Internal Service Fund
7590 Other Charges for Services TOTAL OPERATING INCOME	17,204,603 17,204,603	18,911,337 18,911,337	19,327,043 19,327,043	19,327,043 19,327,043	
OPERATING EXPENSES SALARIES & BENEFITS					
0100 Salaries and Wages	(14,175)	(267,842)	0	0	
0101 Regular Salaries	4,233,614	3,974,755	4,210,173	4,210,173	
0102 Extra Help	0	16,926	76,000	76,000	
0103 Overtime	128,925	227,948	132,762	132,762	
0104 Annual Leave Payoffs	36,095	73,378	168,869	168,869	
0105 Vacation Payoff	23,351	33,820	39,377	39,377	
0106 Sick Leave Payoff	32,191	182,090	126,598	126,598	
0110 Performance Incentive Pay	13,913	53	5,920	5,920	
0111 Other Pay	49,681	43,547	56,878	56,878	
0200 Retirement	553,951	619,650	956,224	956,224	
0301 Unemployment Insurance	(7,986)	6,881	5,075	5,075	
0305 Salary Continuance Insurance	1,505	1,761	1,736	1,736	
0306 Health Insurance	657,539	575,421	650,820	650,820	
0308 Dental Insurance	2,771	3,581	3,648	3,648	
0309 Life Insurance	614	786	768	768	
0310 Accidental Death and Dismemberment Insurance	109	143	144	144	
0319 Other Insurance	47,124	44,192	47,712	47,712	
0352 Workers Compensation - General	601,524	544,644	600,000	600,000	
0401 Medicare	45,712	49,838	51,919	51,919	
TOTAL SALARIES & BENEFITS	6,406,458	6,131,572	7,134,623	7,134,623	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	25,002	27,282	28,409	28,409	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	(6)
	. ,	\ \ /	· /		` ,
OPERATING EXPENSES, Cont.					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES, Cont.					
0700 Communications	4,645	4,140	6,000	6,000	
0701 Telephone/Telegraph - Interfund Transfer	47,061	39,486	48,428	48,428	
1000 Household Expense	80,757	92,597	87,160	87,160	
1001 Household Expense - Trash	10,993	13,495	14,018	14,018	
1100 Insurance	178,409	194,052	257,539	257,539	
1300 Maintenance - Equipment	1,903,243	2,291,100	2,051,134	2,051,134	
1301 Maintenance - Inventory Parts	595,511	562,423	604,697	604,697	
1302 Parts Not Direct Billed To Customer	149,238	192,294	160,483	160,483	
1400 Maintenance - Buildings and Improvements	148,436	438,082	207,009	207,009	
1402 Minor Alterations and Improvements	56,963	67,280	55,000	55,000	
1500 Medical, Dental and Laboratory Supplies	152	0	152	152	
1600 Memberships	200	515	1,000	1,000	
1700 Miscellaneous Expense	55,263	(6,298)	47,750	47,750	
1800 Office Expense	47,826	40,759	55,000	55,000	
1801 Duplicating Services (RDMD/Reprographics)	1,669	649	6,000	6,000	
1802 Periodicals and Journals	516	375	600	600	
1803 Postage	1,281	1,138	1,220	1,220	
1809 Minor Office Equipment to be Controlled	9,989	41,977	58,454	58,454	
1900 Professional and Specialized Services	1,016,341	1,017,011	1,539,457	1,539,457	
1901 Data Processing Services	15,888	0	18,271	18,271	
1902 Photographic Microfilm Expense	483	0	480	480	
1908 Temporary Help	1,055	15,141	2,000	2,000	
1911 CWCAP Charges	641,929	501,041	549,389	549,389	
2100 Rents and Leases - Equipment	44,647	109,914	141,626	141,626	
2300 Small Tools and Instruments	26,505	54,455	69,585	69,585	
2400 Special Departmental Expense	2,906,967	3,551,782	3,393,792	3,393,792	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL	ACTUAL	ACTUAL	PROPOSED ESTIMATES	APPROVED ESTIMATES	
	2004-05	2005-06	2006-07	2006-07	
	(0)	(0)	(4)	(5)	(0)
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES, Cont.					
2405 Optional Benefit Plan	11,250	15,000	12,000	12,000	
2600 Transportation and Travel - General	1,626	561	10,000	10,000	
2601 Private Auto Mileage	1,289	2,707	1,500	1,500	
2602 Garage Expense	193,887	216,291	204,160	204,160	
2700 Transportation and Travel - Meetings/Conferences	8,626	21,214	14,501	14,501	
2801 Utilities - Purchased Electricity	100,010	121,407	140,000	140,000	
2802 Utilities - Purchased Gas	18,368	23,018	35,000	35,000	
2803 Utilities - Purchased Water	8,150	16,735	35,000	35,000	
2890 Intra-Agency Services & Supplies Billing Offsets	(193,887)	(216,291)	(204,160)	(204,160)	
TOTAL SERVICES & SUPPLIES	8,120,287	9,451,332	9,652,654	9,652,654	
FIXED ASSETS					
4000 Equipment	0	0	5,065,540	5,065,540	
4200 Buildings and Improvements	0	0	1,606,250	1,606,250	
TOTAL FIXED ASSETS	0	0	6,671,790	6,671,790	
MISCELLANEOUS					
5300 Depreciation	3,078,706	3,218,802	0	0	
TOTAL MISCELLANEOUS	3,078,706	3,218,802	0	0	
TOTAL OPERATING EXPENSES	17,605,451	18,801,706	23,459,067	23,459,067	
NET OPERATING INCOME (LOSS)	(400,848)	109,631	(4,132,024)	(4,132,024)	
NON-OPERATING REVENUE					
6610 Interest	135,117	271,387	197,547	197,547	
6920 State - Construction	0	0	1,000,000	1,000,000	
7110 Federal - Other	406	0	0	0	
7670 Miscellaneous Revenue	182,618	273,497	220,000	220,000	
7680 Six-Month Expired (Outlawed) Checks	0	406	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

					T
OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
NON-OPERATING REVENUE, Cont.					296 - Transportation Internal Service Fund
7852 Fixed Asset Sales - Non-Taxable - Resale	0	0	155,937	155,937	
TOTAL NON-OPERATING REVENUE	318,141	545,290	1,573,484	1,573,484	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	5,946	6,202	7,113	7,113	
3700 Taxes and Assessments	7,790	6,248	8,248	8,248	
5400 Loss or (Gain) on Disposition of Assets	18,869	(88,063)	30,000	30,000	
TOTAL NON-OPERATING EXPENSES	32,605	(75,613)	45,361	45,361	
NET NON-OPERATING INCOME (LOSS)	285,536	620,903	1,528,123	1,528,123	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(115,312)	730,536	(2,603,901)	(2,603,901)	
FIXED ASSET EXPENDITURES					
4000 Equipment					
Replacement	2,824,533	755,744	4,256,950	4,256,950	Note - Replacement equipment is financed
Additional & Excess Replacement Cost over Deprec.	399,504	995,113	808,590	808,590	by funds generated through depreciation
4200 Buildings and Improvements					expense. Additional equipment and
P700 SWPP - Civic Center Fueling & Car Wash	0	2,256	30,000	30,000	excess replacement cost over depreciation
P701 SWPP - S. County Transportation Repair Facilities	2,957	13,606	23,250	23,250	are financed by contributions from the
P702 SWPP - Fruit Street Fueling & Car Wash	0	2,334	30,000	30,000	County General Fund.
P703 Construct Centralized Office at C.C. Garage	0	0	200,000	200,000	
P704 Fac Mod-CCG-Air Ventilation	0	1,802	55,000	55,000	
P722 Shop Extension at Fruit Street Service Facility	165	0	0	0	
P723 Fruit Street Garage Soil Remediation	977	0	0	0	
P724 Expand South County Garage Capability	373,768	462,401	60,000	60,000	
P725 Develop Countywide Alternative Fuel Capability	0	0	1,000,000	1,000,000	
P726 Fuel Focus System	0	0	208,000	208,000	
TOTAL BUILDINGS AND IMPROVEMENTS	377,867	482,399	1,606,250	1,606,250	
TOTAL FIXED ASSET EXPENDITURES	3,601,904	2,233,256	6,671,790	6,671,790	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	(6)
\ /	( )	(-/	( )	(-7	(-,
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					296 - Transportation Internal Service Fund
Income (Loss) Before Contributions and Transfers	(115,312)	730,536	(2,603,901)	(2,603,901)	
7810 Interfund Transfers In - from Fund 100	399,504	995,113	808,590	808,590	
7811 Interfund Transfers In - from Funds 101-199	0	8,105	343,800	343,800	
7812 Interfund Transfers In - from Funds 2AA-299	0	0	10,583	10,583	
Changes to Reserves - Encumbrance - (Inc)/Dec.	26,738	(1,809,107)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	174,061	0	0	0	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	(186,145)	1,099,681	(704,124)	(704,124)	
Changes to Reserves - Inventory of Material &					
Supplies - (Inc)/Dec.	(118,828)	(6,298)	0	0	
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	(2,801,058)	66,285	(522,338)	(522,338)	
Changes to Reserves - Fuel System Replacement - (Inc)/Dec.	0	(25,000)	(25,000)	(25,000)	
Increase (Decrease) in Net Assets - Unrestricted	(2,621,040)	1,059,315	(2,692,390)	(2,692,390)	
Net Assets - Unrestricted - Beginning of Year	4,330,273	1,709,233	2,692,390	2,692,390	
Net Assets - Unrestricted - End of Year	1,709,233	2,768,548	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction & Graphics

OPERATING DETAIL					
	2004-05	2005-06	2006-07	2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
ATING INCOME					297 - Reprographics Internal Service Fund
Other Charges for Services	3,322,891	3,326,201	4,250,281	4,250,281	
Special Assessments	2,887	0	0	0	
TOTAL OPERATING INCOME	3,325,778	3,326,201	4,250,281	4,250,281	
ATING EXPENSES					
RIES & BENEFITS					
Salaries and Wages	8,096	(30,189)	0	0	
Regular Salaries	1,170,188	1,127,147	1,134,584	1,134,584	
Extra Help	81	64	0	0	
Overtime	10,611	6,853	16,970	16,970	
Annual Leave Payoffs	10,420	9,883	20,000	20,000	
Vacation Payoff	0	4,263	0	0	
Sick Leave Payoff	0	10,008	0	0	
Performance Incentive Pay	6,826	12	1,519	1,519	
Other Pay	8,094	7,614	10,500	10,500	
Retirement	151,656	174,336	257,134	257,134	
Unemployment Insurance	(2,055)	1,758	1,324	1,324	
Salary Continuance Insurance	437	458	454	454	
Health Insurance	196,385	177,198	190,212	190,212	
Dental Insurance	900	936	912	912	
Life Insurance	200	201	192	192	
Accidental Death and Dismemberment Insurance	35	37	36	36	
Other Insurance	14,400	13,798	14,256	14,256	
Workers Compensation - General	39,336	45,504	46,869	46,869	
Medicare	16,186	16,192	16,480	16,480	
TOTAL SALARIES & BENEFITS	1,631,796	1,566,075	1,711,442	1,711,442	
	Other Charges for Services Special Assessments TOTAL OPERATING INCOME  RATING EXPENSES RIES & BENEFITS Salaries and Wages Regular Salaries Extra Help Overtime Annual Leave Payoffs Vacation Payoff Sick Leave Payoff Performance Incentive Pay Other Pay Retirement Unemployment Insurance Salary Continuance Insurance Health Insurance Dental Insurance Life Insurance Accidental Death and Dismemberment Insurance Other Insurance Workers Compensation - General Medicare	(1) (2)  **ATING INCOME*  Other Charges for Services 3,322,891 Special Assessments 2,887 TOTAL OPERATING INCOME  **ATING EXPENSES* RIES & BENEFITS Salaries and Wages 8,096 Regular Salaries 1,170,188 Extra Help 81 Overtime 10,611 Annual Leave Payoffs 10,420 Vacation Payoff 0 Sick Leave Payoff 0 Performance Incentive Pay 6,826 Other Pay 8,094 Retirement 151,656 Unemployment Insurance 437 Health Insurance 196,385 Dental Insurance 9900 Life Insurance 200 Accidental Death and Dismemberment Insurance 35 Other Insurance 14,400 Workers Compensation - General 39,336 Medicare 12,887  **TOTAL OPERATING INCOME* **3,322,891	2004-05     2005-06       CATING INCOME       Other Charges for Services     3,322,891     3,326,201       Special Assessments     2,887     0       TOTAL OPERATING INCOME     3,325,778     3,326,201       CATING EXPENSES       RIES & BENEFITS       Salaries and Wages     8,096     (30,189)       Regular Salaries     1,170,188     1,127,147       Extra Help     81     6,464       Overtime     10,611     6,853       Annual Leave Payoffs     10,611     6,853       Annual Leave Payoff     0     4,263       Sick Leave Payoff     0     4,263       Sick Leave Payoff     0     10,008       Performance Incentive Pay     6,826     12       Other Pay     8,094     7,614       Retirement     151,656     174,336       Unemployment Insurance     437     458       Health Insurance     196,335     117,198	CATING INCOME	ACTUAL   2004-05   2005-06   2006-07   2006-

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction & Graphics

						T
	OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	
	(1)	(2)	(3)	(4)	(5)	(6)
	· ·	` '	, ,	, ,		` ,
OPER	ATING EXPENSES, Cont.					297 - Reprographics Internal Service Fund
SERV	ICES & SUPPLIES					
0600	Clothing and Personal Supplies	5,495	5,058	5,500	5,500	
0700	Communications	296	71	500	500	
0701	Telephone/Telegraph - Interfund Transfer	9,459	10,921	10,500	10,500	
1000	Household Expense	14,817	11,880	20,000	20,000	
1001	Household Expense - Trash	2,626	3,746	3,000	3,000	
1100	Insurance	8,154	9,126	12,764	12,764	
1300	Maintenance - Equipment	61,757	81,514	129,300	129,300	
1400	Maintenance - Buildings and Improvements	53,515	48,051	57,000	57,000	
1402	Minor Alterations and Improvements	23,992	8,640	0	0	
1500	Medical, Dental and Laboratory Supplies	0	41	0	0	
1700	Miscellaneous Expense	16,322	2,325	20,000	20,000	
1800	Office Expense	779,758	778,867	979,000	979,000	
1803	Postage	0	0	20	20	
1806	Printing Costs - Outside Vendors	6,027	0	20,000	20,000	
1809	Minor Office Equipment to be Controlled	4,078	34,352	6,700	6,700	
1900	Professional and Specialized Services	237,970	301,435	301,700	301,700	
1901	Data Processing Services	36	0	100	100	
1908	Temporary Help	0	0	10,000	10,000	
1911	CWCAP Charges	104,458	157,761	158,796	158,796	
2100	Rents and Leases - Equipment	670,588	650,301	793,000	793,000	
2300	Small Tools and Instruments	1,581	118	1,000	1,000	
2400	Special Departmental Expense	3,377	0	3,500	3,500	
2405	Optional Benefit Plan	3,000	3,000	3,000	3,000	
2600	Transportation and Travel - General	13	3	50	50	
2601	Private Auto Mileage	0	0	400	400	
2602	Garage Expense	6,659	16,403	10,000	10,000	
		·	•		,	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction & Graphics

		ı		1		1
	OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	
	(1)	(2)	(3)	(4)	(5)	(6)
OPER	ATING EXPENSES, Cont.					297 - Reprographics Internal Service Fund
	ICES & SUPPLIES, Cont.					
2801	Utilities - Purchased Electricity	35,560	44,664	65,000	65,000	
2802	Utilities - Purchased Gas	6,353	17,887	10,000	10,000	
2803	Utilities - Purchased Water	1,079	1,291	2,500	2,500	
	TOTAL SERVICES & SUPPLIES	2,056,969	2,187,455	2,623,330	2,623,330	
FIXED	ASSETS					
4000	Equipment	0	0	284,500	284,500	
	TOTAL FIXED ASSETS	0	0	284,500	284,500	
MISCE	ELLANEOUS					
5300	Depreciation	59,408	60,730	148,000	148,000	
	TOTAL MISCELLANEOUS	59,408	60,730	148,000	148,000	
	TOTAL OPERATING EXPENSES	3,748,172	3,814,260	4,767,272	4,767,272	
	NET OPERATING INCOME (LOSS) *	(422,394)	(488,059)	(516,991)	(516,991)	* Note - Net Operating Loss is overstated
						in the 2006-07 Proposed and Approved
NON-0	OPERATING REVENUE					Estimates columns due to budgeted fixed
6610	Interest	32,007	57,529	33,000	33,000	asset expenditures that will be capitalized
7661	Other Sales - Taxable	286,201	278,614	265,000	265,000	at year-end.
7670	Miscellaneous Revenue	8,921	13,976	0	0	
7680	Six-Month Expired (Outlawed) Checks	0	163	0	0	
	TOTAL NON-OPERATING REVENUE	327,129	350,282	298,000	298,000	
NON-0	OPERATING EXPENSES					
	Investment Administrative Fees	1,311	1,288	1,760	1,760	
3700	Taxes and Assessments	0	2,884	3,200	3,200	* Note - Loss Before Contributions and
5400	Loss or (Gain) on Disposition of Assets	1,882	0	3,000		Transfers is overstated in the 2006-07
	TOTAL NON-OPERATING EXPENSES	3,193	4,172	7,960	-,	Proposed and Approved Estimates columns
	NET NON-OPERATING INCOME (LOSS)	323,936	346,110	290,040	290,040	due to budgeted fixed asset expenditures
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	(98,458)	(141,949)	(226,951)	(226,951)	that will be capitalized at year-end.

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction & Graphics

					1
OPERATING DETAIL	ACTUAL 2004-05	ACTUAL 2005-06	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07	
(1)	(2)	(3)	(4)	(5)	(6)
FIXED ASSET EXPENDITURES  4000 Equipment Replacement TOTAL FIXED ASSET EXPENDITURES	0	44,669 44,669	284,500 284,500		297 - Reprographics Internal Service Fund  Note - Replacement equipment is financed by funds generated through depreciation
OTATEMENT OF QUANCES IN NET ASSETS, UNDESTRUCTED					expense and/or Net Assets - Unrestricted
Income (Loss) Before Contributions and Transfers  4802 Interfund Transfers Out - to Funds 2AA-299  Changes to Reserves - Encumbrance - (Inc)/Dec.	(98,458) 0 (81,630)	(141,949) 0 (355,996)	(8,894)	(226,951) (8,894) 0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec. Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(584,024) 61,290	561,920 16,062	0 (136,500)	0 (136,500)	
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	(2,325)	2,325	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(705,147)	82,362	(372,345)		
Net Assets - Unrestricted - Beginning of Year	759,027	53,880	372,345	372,345	
Net Assets - Unrestricted - End of Year	53,880	136,242	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured Benefits

Internal Service Fund

SERVICE ACT: Insurance Coverage

				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
		2004-05	2005-06	2006-07	2006-07	
	(1)	(2)	(3)	(4)	(5)	(6)
<u>OPER</u>	ATING INCOME					298 - Self-Insured Benefits
7710	Insurance Premiums	2,736,700	2,903,954	2,784,600	2,784,600	Internal Service Fund
	TOTAL OPERATING INCOME	2,736,700	2,903,954	2,784,600	2,784,600	
OPER	ATING EXPENSES					
	ICES & SUPPLIES					
1809	Minor Office Equipment to be Controlled	0	0	5,700	5,700	
1900	Professional and Specialized Services	89,937	76,450	111,694	111,694	
1911	CWCAP Charges	28,861	30,241	52,749	52,749	
	TOTAL SERVICES & SUPPLIES	118,798	106,691	170,143	170,143	
OTHE	R CHARGES					
3510	Other Charges - Operating	2,890,885	2,959,330	8,737,816	8,737,816	
	TOTAL OTHER CHARGES	2,890,885	2,959,330	8,737,816	8,737,816	
	TOTAL OPERATING EXPENSES	3,009,683	3,066,021	8,907,959	8,907,959	
	NET OPERATING INCOME (LOSS)	(272,983)	(162,067)	(6,123,359)	(6,123,359)	
NON-	OPERATING REVENUE					
	Interest	118,146	230,198	292,652	292,652	
	Miscellaneous Revenue	541,058	406,895	520,903	520,903	
	TOTAL NON-OPERATING REVENUE	659,204	637,093	813,555	813,555	
NON	ODED ATIMO EXPENSES					
	OPERATING EXPENSES	4.000	E 007	6.040	6.040	
1912	Investment Administrative Fees	4,923	5,227	6,816	6,816	
	TOTAL NON-OPERATING EXPENSES	4,923	5,227	6,816	6,816	
	NET NON-OPERATING INCOME (LOSS) INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	654,282	631,866	806,739 (5.316,630)	806,739 (5.316,630)	
	INCOME (LOSS) DEFORE COMTRIBUTIONS AND TRANSFERS	381,299	469,799	(5,316,620)	(5,316,620)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured Benefits

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07	APPROVED ESTIMATES 2006-07 (5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED Income (Loss) Before Contributions and Transfers Increase (Decrease) in Net Assets - Unrestricted Net Assets - Unrestricted - Beginning of Year Net Assets - Unrestricted - End of Year	381,299 381,299 4,816,986 5,198,285	469,799 469,799 5,198,285 5,668,084	(5,316,620) (5,316,620) 5,316,620 0	(5,316,620)	298 - Self-Insured Benefits Internal Service Fund

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Life Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2004-05 (2)	ACTUAL 2005-06 (3)	PROPOSED ESTIMATES 2006-07 (4)	APPROVED ESTIMATES 2006-07 (5)	(6)
OPERATING INCOME 7710 Insurance Premiums	0	986,407	1,028,021	1,028,021	29Z - Life Insurance Internal Service Fund
TOTAL OPERATING INCOME	0	986,407	1,028,021	1,028,021	
OPERATING EXPENSES					
3520 Insurance Claims	0	1,399,575	1,206,249	1,206,249	_
TOTAL OPERATING EXPENSES	0	1,399,575	1,206,249	1,206,249	_
NET OPERATING INCOME (LOSS)	0	(413,168)	(178,228)	(178,228)	1
NON-OPERATING REVENUE					
6610 Interest	0	91,225	0	0	
7950 Adjustments Due to Reclassification	0	2,871,541	0	0	-
TOTAL NON-OPERATING REVENUE	0	2,962,766	0	0	
NET NON-OPERATING INCOME (LOSS)	0	2,962,766	0	0	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	0	2,549,598	(178,228)	(178,228)	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED		0.540.500	(470,000)	(470,000)	
Income (Loss) Before Contributions and Transfers	0	2,549,598	(178,228)	(178,228)	
7813 Interfund Transfers In - from Fund 300	0	0.540.500	178,228	178,228	-
Increase (Decrease) in Net Assets - Unrestricted	0	2,549,598	0	0	
Net Assets - Unrestricted - Beginning of Year Net Assets - Unrestricted - End of Year	0	2,549,598	0	0	-
Net Assets - Unrestricted - End of Year	U	2,549,598	U	0	