## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
OF ERATING DETAIL	2003-04	2004-05	2005-06	2005-06	
	2003-04	2004-03	2003-00	2003-00	
(1)	(2)	(3)	(4)	(5)	(6)
	( /	(-)	( /	(-/	(-/
OPERATING INCOME					289 - Information Technology
6620 Rents and Concessions	1,500,000	2,000,000	2,000,000	2,000,000	Internal Service Fund
7330 Communication Services	11,748	5,672	0	0	
7590 Other Charges for Services	40,110,019	42,296,851	49,241,811	49,241,811	
TOTAL OPERATING INCOME	41,621,767	44,302,523	51,241,811	51,241,811	
	, ,	, ,		, ,	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	205,196	18,127	0	0	
0101 Regular Salaries	2,825,232	3,594,752	3,787,899	3,787,899	
0102 Extra Help	38,179	86,433	290,000	290,000	
0103 Overtime	8,694	16,720	25,000	25,000	
0104 Annual Leave Payoffs	24,015	39,751	40,000	40,000	
0105 Vacation Payoff	0	1,634	0	0	
0106 Sick Leave Payoff	0	1,973	0	0	
0110 Performance Incentive Pay	24,273	5,578	26,780	26,780	
0111 Other Pay	5,025	1,541	2,400	2,400	
0200 Retirement	330,523	526,255	628,364	628,364	
0202 Early Retirement	3,941	3,941	3,941	3,941	
0301 Unemployment Insurance	4,499	(2,138)	5,693	5,693	
0305 Salary Continuance Insurance	6,349	6,313	7,038	7,038	
0306 Health Insurance	313,102	373,930	395,476	395,476	
0308 Dental Insurance	11,015	11,072	12,768	12,768	
0309 Life Insurance	2,119	2,501	2,688	2,688	
0310 Accidental Death and Dismemberment Insurance	355	440	600	600	
0319 Other Insurance	19,601	29,296	28,704	28,704	
0352 Workers Compensation - General	83,544	109,884	130,147	130,147	
0401 Medicare	37,694	48,159	49,801	49,801	
TOTAL SALARIES & BENEFITS	3,943,356	4,876,162	5,437,299	5,437,299	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	<b>ESTIMATES</b>	
	2003-04	2004-05	2005-06	2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					289 - Information Technology
SERVICES & SUPPLIES					Internal Service Fund
0700 Communications	49,086	59,596	0	0	
0701 Telephone/Telegraph - Interfund Transfer	820,040	2,630,087	1,808,410	1,808,410	
0702 Telephone and Telegraph - Other	5,791,448	5,438,430	6,371,000	6,371,000	
1000 Household Expense	104,133	80,507	100,000	100,000	
1001 Household Expense - Trash	19,778	19,054	0	0	
1100 Insurance	31,280	30,721	42,434	42,434	
1300 Maintenance - Equipment	584,668	714,042	1,031,604	1,031,604	
1400 Maintenance - Buildings and Improvements	438,928	588,977	357,506	357,506	
1402 Minor Alterations and Improvements	88,195	65,415	150,000	150,000	
1600 Memberships	328	1,632	18,109	18,109	
1800 Office Expense	1,112,514	802,332	744,726	744,726	
1801 Duplicating Services (RDMD/Reprographics)	2,055	7,795	5,000	5,000	
1802 Periodicals and Journals	656	740	6,000	6,000	
1803 Postage	0	231	1,800	1,800	
1805 Purchasing Stores Office Supplies	36,376	0	0	0	
1806 Printing Costs - Outside Vendors	0	3,383	135,200	135,200	
1809 Minor Office Equipment to be Controlled	10,467	51,742	75,000	75,000	
1900 Professional and Specialized Services	20,947,648	21,952,820	25,452,892	25,452,892	
1901 Data Processing Services	0	10,572,941	14,000,000	14,000,000	
1908 Temporary Help	0	25,259	120,000	120,000	
1911 CWCAP Charges	571,906	652,476	994,736	994,736	
2000 Publications and Legal Notices	1,401	47	5,000	5,000	
2100 Rents and Leases - Equipment	3,691,314	3,043,844	4,054,547	4,054,547	
2200 Rents and Leases - Buildings and Improvements	386,897	411,436	432,000	432,000	
2300 Small Tools and Instruments	664	4,479	2,500	2,500	
2400 Special Departmental Expense	14,777	31,138	90,421	90,421	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont. SERVICES & SUPPLIES, Cont. 2405 Optional Benefit Plan	39,667	41,250	44,500	44,500	289 - Information Technology Internal Service Fund
2600 Transportation and Travel - General	4,298	5,362	0	0	
2601 Private Auto Mileage	2,928	2,818	11,015	11,015	
2602 Garage Expense	7,334	3,591	0	0	
2700 Transportation and Travel - Meetings/Conferences	12,047	11,087	68,945	68,945	
2800 Utilities 2801 Utilities - Purchased Electricity	27,934	17,054	596,712	596,712 0	
2801 Utilities - Purchased Electricity 2802 Utilities - Purchased Gas	522,893 21	470,922 14	0	0	
2803 Utilities - Purchased Water	25,434	23,629	0	0	
2890 Intra-Agency Services & Supplies Billing Offsets	(241,623)	(13,068,125)	(15,808,410)	(15,808,410)	
TOTAL SERVICES & SUPPLIES  TOTAL SERVICES & SUPPLIES	35,105,493	34,696,726	40,911,647	40,911,647	
FIXED ASSETS	00,100,400	04,000,720	40,011,047	40,011,047	
4000 Equipment	0	0	2,591,000	2,591,000	
TOTAL FIXED ASSETS	0	0	2,591,000	2,591,000	
MISCELLANEOUS					
5300 Depreciation	3,790,542	2,641,160	2,909,924	2,909,924	
TOTAL MISCELLANEOUS	3,790,542	2,641,160	2,909,924	2,909,924	
TOTAL OPERATING EXPENSES	42,839,391	42,214,048	51,849,870	51,849,870	
NET OPERATING INCOME (LOSS)*	(1,217,624)	2,088,475	(608,059)	(608,059)	* Note - Net Operating Loss is overstated
					in the 2005-06 Proposed and Approved
NON-OPERATING REVENUE					Estimates columns due to budgeted fixed
6610 Interest	106,107	209,099	125,000	125,000	asset expenditures that will be capitalized
6840 State - Health Administration	10,895	0	0	0	at year-end.
6970 State - Other	27,595	29,769	0	0	
7662 Other Sales - Non-Taxable - Resale	2,108	0	0	0	
7670 Miscellaneous Revenue	19,526	42,651	0	0	
TOTAL NON-OPERATING REVENUE	166,231	281,519	125,000	125,000	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
		2003-04	2004-05	2005-06	2005-06	
	(1)	(2)	(3)	(4)	(5)	(6)
	·	, ,	` ,	` '	` ,	· ·
NON-	OPERATING EXPENSES					289 - Information Technology
1912	Investment Administrative Fees	9,056	8,954	0	0	Internal Service Fund
3251	Lease Purchase Principal Payment	(1,310,000)	0	1,470,000	1,470,000	
3351	Lease Purchase Interest Payment	761,781	447,727	895,400	895,400	
5400	Loss or (Gain) on Disposition of Assets	1,993	75,228	0	0	
	TOTAL NON-OPERATING EXPENSES	(537,170)	531,909	2,365,400	2,365,400	
	NET NON-OPERATING INCOME (LOSS)	703,401	(250,390)	(2,240,400)	(2,240,400)	* Note - Loss Before Contributions and
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS*	(514,223)	1,838,085	(2,848,459)	(2,848,459)	Transfers is overstated in the 2005-06
						Proposed and Approved Estimates columns
FIXE	ASSET EXPENDITURES					due to budgeted fixed asset expenditures
4000	Equipment					that will be capitalized at year-end.
	Replacement	786,390	0	2,591,000	2,591,000	
	Additional & Excess Replacement Cost over Deprec.	0	1,010,925	0	0	
4200	Buildings and Improvements					
P60	5 Data Center Expansion	5,103	0	0	0	
	TOTAL FIXED ASSET EXPENDITURES	791,493	1,010,925	2,591,000	2,591,000	
STAT	EMENT OF CHANGES IN NET ASSETS -					
UNF	RESTRICTED					
Incom	e (Loss) Before Contributions and Transfers	(514,223)	1,838,085	(2,848,459)	(2,848,459)	
7805	Capital Contributions	28,819	32,984	0	0	
7810	Interfund Transfers In - from Fund 100	0	2,400,000	0	0	
	Changes to Reserves - Encumbrance - (Inc)/Dec.	(388,297)	(2,970,111)	0	0	
	Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(2,591,189)	0	0	0	
	Changes to Reserves - Net Assets, Invested in					
	Capital Assets, Net of Related Debt (Inc)/Dec.	730,404	797,487	(224,552)	(224,552)	
Increa	se (Decrease) in Net Assets - Unrestricted	(2,734,486)	2,098,445	(3,073,011)	(3,073,011)	
Net A	ssets - Unrestricted - Beginning of Year	3,892,810	1,158,324	3,073,011	3,073,011	
Net A	ssets - Unrestricted - End of Year	1,158,324	3,256,769	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Health Maintenance Organization

Health Plans Internal Service Fund SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME					290 - Health Maintenance Organization
7710 Insurance Premiums	0	0	83,340,722		Health Plans Internal Service Fund
TOTAL OPERATING INCOME	0	0	83,340,722	83,340,722	
OPERATING EXPENSES					
3520 Insurance Claims	0	0	84,927,391	84,927,391	
TOTAL OPERATING EXPENSES	0	0	84,927,391	84,927,391	
NET OPERATING INCOME (LOSS)	0	0	(1,586,669)	(1,586,669)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	0	0	(1,586,669)	(1,586,669)	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED Income (Loss) Before Contributions and Transfers	0	0	(1,586,669)	(1,586,669)	
7813 Interfund Transfers In - from Fund 300	0	0	1,586,669	1,586,669	
Increase (Decrease) in Net Assets - Unrestricted	0	0	1,300,009	1,300,009	
Net Assets - Unrestricted - Beginning of Year	0	0	0	0	
Net Assets - Unrestricted - End of Year	0	0	0	0	
Net Assets - Unrestricted - Life of Teal	O.	Ü	O The state of the	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Unemployment Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

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				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	or Entrinto BETTILE	2003-04	2004-05	2005-06	2005-06	
		2000 0 1	2001.00	2000 00	2000 00	
	(1)	(2)	(3)	(4)	(5)	(6)
	·					
OPER	RATING INCOME					291 - Unemployment Insurance
7710	Insurance Premiums	1,588,356	(1,640,818)	1,626,326	1,626,326	Internal Service Fund
	TOTAL OPERATING INCOME	1,588,356	(1,640,818)	1,626,326	1,626,326	
OPER	RATING EXPENSES					
	/ICES & SUPPLIES					
	Professional and Specialized Services	37,393	57,441	65,376	65,376	
	CWCAP Charges	13,597	9,154	10,288	10,288	
	TOTAL SERVICES & SUPPLIES	50,990	66,595	75,664	75,664	
OTHE	ER CHARGES	33,333	33,333	. 5,55 .	. 0,00	
	Other Charges - Operating	1,248,475	786,025	8,370,650	8,370,650	
	TOTAL OTHER CHARGES	1,248,475	786,025	8,370,650	8,370,650	
	TOTAL OPERATING EXPENSES	1,299,465	852,620	8,446,314	8,446,314	
	NET OPERATING INCOME (LOSS)	288,891	(2,493,438)	(6,819,988)	(6,819,988)	
NON-	OPERATING REVENUE					
	Interest	92,500	167,306	198,903	198,903	
7670	Miscellaneous Revenue	1,989	1,868	0	0	
	TOTAL NON-OPERATING REVENUE	94,489	169,174	198,903	198,903	
	OPERATING EXPENSES					
1912	Investment Administrative Fees	7,987	7,087	9,000	9,000	
	TOTAL NON-OPERATING EXPENSES	7,987	7,087	9,000	9,000	
	NET NON-OPERATING INCOME (LOSS)	86,502	162,087	189,903	189,903	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	375,393	(2,331,351)	(6,630,085)	(6,630,085)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Unemployment Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

			<b>I</b>		
			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2003-04	2004-05	2005-06	2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
STATEMENT OF CHANGES IN NET ASSETS -					291 - Unemployment Insurance
UNRESTRICTED					Internal Service Fund
Income (Loss) Before Contributions and Transfers	375,393	(2,331,351)	(6,630,085)	(6,630,085)	
7810 Interfund Transfers In - from Fund 100	3,260,154	0	0	0	
Changes to Reserves - Encumbrance - (Inc)/Dec.	24,250	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	3,659,797	(2,331,351)	(6,630,085)	(6,630,085)	
Net Assets - Unrestricted - Beginning of Year	5,703,340	9,363,137	6,630,085	6,630,085	
Net Assets - Unrestricted - End of Year	9,363,137	7,031,786	0	0	

## 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	
S. 2.3.1.1.0 22.17.112	2003-04	2004-05	2005-06	2005-06	
	2000 0 .	200.00	2000 00	2000 00	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME					292 - Self-Insured PPO Health Plans
7710 Insurance Premiums	62,919,312	61,318,447	61,322,008	61,322,008	Internal Service Fund
TOTAL OPERATING INCOME	62,919,312	61,318,447	61,322,008	61,322,008	
OPERATING EXPENSES					
SERVICES & SUPPLIES					
1800 Office Expense	0	0	31,500	31,500	
1900 Professional and Specialized Services	2,165,739	2,932,725	3,178,279	3,178,279	
1911 CWCAP Charges	117,204	120,881	108,082	108,082	
2400 Special Departmental Expense	1,733,657	1,694,107	2,044,638	2,044,638	
2700 Transportation and Travel - Meetings/Conferences	0	0	6,850	6,850	
TOTAL SERVICES & SUPPLIES	4,016,600	4,747,713	5,369,349	5,369,349	
OTHER CHARGES					
3500 Judgments and Damages	(101,605)	0	0	0	
3510 Other Charges - Operating	58,463,955	52,663,670	61,746,458	61,746,458	
TOTAL OTHER CHARGES	58,362,350	52,663,670	61,746,458	61,746,458	
TOTAL OPERATING EXPENSES	62,378,950	57,411,383	67,115,807	67,115,807	
NET OPERATING INCOME (LOSS)	540,362	3,907,064	(5,793,799)	(5,793,799)	
NON-OPERATING REVENUE					
6610 Interest	199,114	406,002	432,618	432,618	
7670 Miscellaneous Revenue	185,270	440,245	0	0	
TOTAL NON-OPERATING REVENUE	384,384	846,247	432,618	432,618	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured PPO Health Plans

Internal Service Fund

SERVICE ACT: Insurance Coverage

			<u> </u>		<u> </u>
OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
NON-OPERATING EXPENSES					292 - Self-Insured PPO Health Plans
1912 Investment Administrative Fees	18,135	16,960	20,527	•	Internal Service Fund
5400 Loss or (Gain) on Disposition of Assets	607	0	0	0	
TOTAL NON-OPERATING EXPENSES	18,742	16,960	20,527	20,527	
NET NON-OPERATING INCOME (LOSS)	365,642	829,287	412,091	412,091	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	906,004	4,736,350	(5,381,708)	(5,381,708)	
STATEMENT OF CHANGES IN NET ASSETS -					
UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	906,004	4,736,350	(5,381,708)	(5,381,708)	
7810 Interfund Transfers In - from Fund 100	838,160	1,100,037	1,264,116	1,264,116	
Changes to Reserves - Encumbrance - (Inc)/Dec.	264	0	0	0	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	607	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	1,745,035	5,836,387	(4,117,592)	(4,117,592)	
Net Assets - Unrestricted - Beginning of Year	1,294,695	3,039,730	4,117,592	4,117,592	
Net Assets - Unrestricted - End of Year	3,039,730	8,876,117	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPER	OPERATING DETAIL  (1)  ATING INCOME	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	(6) 293 - Workers' Compensation
7710	Insurance Premiums	39,242,856	47,095,654	47,094,955	47,094,955	Internal Service Fund
	TOTAL OPERATING INCOME	39,242,856	47,095,654	47,094,955	47,094,955	
OPER	ATING EXPENSES					
	RIES & BENEFITS					
0100	Salaries and Wages	23,402	19,966	0	0	
0101	Regular Salaries	575,007	589,419	616,163	616,163	
0102	Extra Help	0	166	0	0	
0103	Overtime	3,152	5,174	9,500	9,500	
0104	Annual Leave Payoffs	4,200	3,193	39,489	39,489	
0105	Vacation Payoff	0	7,856	29,399	29,399	
0106	Sick Leave Payoff	0	9,820	124,781	124,781	
0110	Performance Incentive Pay	3,593	3,430	5,542	5,542	
0111	Other Pay	0	592	828	828	
0200	Retirement	61,481	87,395	103,670	103,670	
0204	County Paid Executive Deferred Compensation Plan	3,343	3,558	3,414	3,414	
0301	Unemployment Insurance	913	(871)	930	930	
0305	Salary Continuance Insurance	1,608	1,642	1,636	1,636	
0306	Health Insurance	69,538	60,736	62,544	62,544	
0308	Dental Insurance	2,891	2,754	2,736	2,736	
0309	Life Insurance	525	611	576	576	
0310	Accidental Death and Dismemberment Insurance	99	108	108	108	
0319	Other Insurance	4,603	4,241	4,368	4,368	
0352	Workers Compensation - General	17,184	16,284	17,045	17,045	
0401	Medicare	4,195	4,811	5,229	5,229	
	TOTAL SALARIES & BENEFITS	775,734	820,885	1,027,958	1,027,958	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

ODED ATIMO DETAIL	A O.T. I A I	A O.T. I A I	PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2003-04	2004-05	2005-06	2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
, ,	` '	` ,	. ,		` ,
OPERATING EXPENSES, Cont.					293 - Workers' Compensation
SERVICES & SUPPLIES					Internal Service Fund
0700 Communications	0	0	13,000	13,000	
0701 Telephone/Telegraph - Interfund Transfer	5,580	8,843	0	0	
1000 Household Expense	0	9,952	17,000	17,000	
1001 Household Expense - Trash	0	254	0	0	
1100 Insurance	3,024	3,220	0	0	
1300 Maintenance - Equipment	176	1,231	1,500	1,500	
1400 Maintenance - Buildings and Improvements	0	8,165	13,000	13,000	
1600 Memberships	75	75	500	500	
1800 Office Expense	6,945	5,551	20,000	20,000	
1801 Duplicating Services (RDMD/Reprographics)	3,167	10,801	0	0	
1803 Postage	1,200	1,490	0	0	
1809 Minor Office Equipment to be Controlled	1,592	2,376	47,500	47,500	
1900 Professional and Specialized Services	2,391,512	2,546,564	2,908,637	2,908,637	
1911 CWCAP Charges	139,103	49,532	279,265	279,265	
2100 Rents and Leases - Equipment	2,960	309	2,000	2,000	
2200 Rents and Leases - Buildings and Improvements	6,510	7,069	10,000	10,000	
2400 Special Departmental Expense	80	2,229	10,000	10,000	
2405 Optional Benefit Plan	9,500	9,500	9,504	9,504	
2600 Transportation and Travel - General	0	0	25,000	25,000	
2601 Private Auto Mileage	365	218	0	0	
2602 Garage Expense	19,863	6,359	20,000	20,000	
2700 Transportation and Travel - Meetings/Conferences	5,682	3,194	10,000	10,000	
2800 Utilities	0	3,523	8,000	8,000	
2801 Utilities - Purchased Electricity	0	3,933	12,000	12,000	
2802 Utilities - Purchased Gas	0	4	50	50	
2803 Utilities - Purchased Water	0	134	300	300	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

						T
	OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
	(1)	(2)	(3)	(4)	(5)	(6)
SERV 2890 OTHE 3520 MISCI	ATING EXPENSES, Cont. ICES & SUPPLIES, Cont. Intra-Agency Services & Supplies Billing Offsets TOTAL SERVICES & SUPPLIES R CHARGES Insurance Claims* TOTAL OTHER CHARGES ELLANEOUS Depreciation TOTAL MISCELLANEOUS	(17,184) 2,580,150 36,948,689 36,948,689 1,640 1,640	(16,284) 2,668,242 48,348,031 48,348,031 1,548	(17,045) 3,390,211 50,646,661 50,646,661 1,089 1,089	(17,045) 3,390,211 50,646,661 50,646,661 1,089	293 - Workers' Compensation Internal Service Fund  * Note - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.
	TOTAL OPERATING EXPENSES	40,306,213	51,838,704	55,065,919	55,065,919	
	NET OPERATING INCOME (LOSS)	(1,063,357)	(4,743,050)	(7,970,964)	(7,970,964)	
6610	OPERATING REVENUE Interest	363,316	961,436	830,000	830,000	
7130	3	2,085	477	0	0	
7670	Miscellaneous Revenue	727,811	360,573	300,000	300,000	
	TOTAL NON-OPERATING REVENUE	1,093,212	1,322,486	1,130,000	1,130,000	
	OPERATING EXPENSES					
	Investment Administrative Fees	31,890	39,710	60,000	60,000	
5400	Loss or (Gain) on Disposition of Assets TOTAL NON-OPERATING EXPENSES	0 31,890	3,052	60,000	60,000	
	NET NON-OPERATING INCOME (LOSS)	1,061,322	42,762 1,279,725	1,070,000	1,070,000	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,035)	(3,463,326)	(6,900,964)	(6,900,964)	
	INSOME (EGGG) BEI GRE GONTRIBUTIONS AND TRANSFERS	(2,000)	(0,400,020)	(0,300,304)	(0,300,304)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

ODEDATING DETAIL	A O.T.I.A.I	ACTUAL	PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATES 2005-06	ESTIMATES 2005-06	
	2003-04	2004-03	2003-00	2003-00	
(1)	(2)	(3)	(4)	(5)	(6)
STATEMENT OF CHANGES IN NET ASSETS -					293 - Workers' Compensation
UNRESTRICTED					Internal Service Fund
Income (Loss) Before Contributions and Transfers	(2,035)	(3,463,326)		(6,900,964)	
7810 Interfund Transfers In - from Fund 100	0	3,462,734	2,386,763	2,386,763	
Changes to Reserves - Encumbrance - (Inc)/Dec.	395	592	0	0	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	1,640	4,899	1,089	1,089	
Increase (Decrease) in Net Assets - Unrestricted	0	4,899	(4,513,112)	(4,513,112)	
Net Assets - Unrestricted - Beginning of Year	0	0	4,513,112	4,513,112	
Net Assets - Unrestricted - End of Year	0	4,899	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	
0. =	2003-04	2004-05	2005-06	2005-06	
	2000 0 .	200.00	2000 00	2000 00	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME					294 - Property and Casualty Risk
7710 Insurance Premiums	14,143,730	16,123,553	19,648,066	19,648,066	Internal Service Fund
TOTAL OPERATING INCOME	14,143,730	16,123,553	19,648,066	19,648,066	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	1,483	34,331	0	0	
0101 Regular Salaries	688,754	709,620	733,174	733,174	
0102 Extra Help	0	81	0	0	
0103 Overtime	3,928	3,200	5,000	5,000	
0104 Annual Leave Payoffs	32,009	4,576	52,924	52,924	
0110 Performance Incentive Pay	738	149	6,596	6,596	
0200 Retirement	83,085	109,243	126,700	126,700	
0301 Unemployment Insurance	1,134	(779)	1,089	1,089	
0305 Salary Continuance Insurance	1,918	1,842	1,948	1,948	
0306 Health Insurance	87,535	81,468	82,668	82,668	
0308 Dental Insurance	3,679	3,391	3,648	3,648	
0309 Life Insurance	606	768	768	768	
0310 Accidental Death and Dismemberment Insurance	111	136	144	144	
0319 Other Insurance	5,107	4,973	4,992	4,992	
0352 Workers Compensation - General	4,836	11,088	6,664	6,664	
0401 Medicare	7,730	6,681	7,187	7,187	
TOTAL SALARIES & BENEFITS	922,653	970,767	1,033,502	1,033,502	
SERVICES & SUPPLIES					
0700 Communications	1,770	473	20,000	20,000	
0701 Telephone/Telegraph - Interfund Transfer	11,805	10,497	0	0	
1000 Household Expense	0	11,828	17,000	17,000	
1001 Household Expense - Trash	0	303	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

Commons   Comm	OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
Internal Service Fund   Inte	(1)	(2)	(3)	(4)	(5)	(6)
2801 Utilities - Purchased Electricity       0       4,675       12,000       12,000         2802 Utilities - Purchased Gas       0       4       50       50         2803 Utilities - Purchased Water       0       161       300       300         2890 Intra-Agency Services & Supplies Billing Offsets       (3,014)       (3,524)       (4,109)       (4,109)	SERVICES & SUPPLIES, Cont.  1100 Insurance 1300 Maintenance - Equipment 1400 Maintenance - Buildings and Improvements 1402 Minor Alterations and Improvements 1600 Memberships 1800 Office Expense 1801 Duplicating Services (RDMD/Reprographics) 1802 Periodicals and Journals 1803 Postage 1809 Minor Office Equipment to be Controlled 1900 Professional and Specialized Services 1901 Data Processing Services 1901 CWCAP Charges 2100 Rents and Leases - Equipment 2200 Rents and Leases - Buildings and Improvements 2400 Special Departmental Expense 2405 Optional Benefit Plan 2600 Transportation and Travel - General 2601 Private Auto Mileage 2700 Transportation and Travel - Meetings/Conferences	35 304 1,037 570 14,530 1,006 1,024 1,800 1,450 146,141 3,576 156,150 15,274 2,660 2,149 12,000 0 0	873 10,013 11,495 955 16,296 662 830 1,812 467 110,162 1,019 103,838 12,201 2,880 4,087 11,000 0 6 3,225	4,000 30,000 0 2,000 30,000 0 0 45,000 401,840 0 190,200 13,000 5,000 10,000 12,000 500 0 5,000	4,000 30,000 0 2,000 30,000 0 0 45,000 401,840 0 190,200 13,000 5,000 10,000 12,000 500 0 5,000	
2802       Utilities - Purchased Gas       0       4       50       50         2803       Utilities - Purchased Water       0       161       300       300         2890       Intra-Agency Services & Supplies Billing Offsets       (3,014)       (3,524)       (4,109)       (4,109)		-	•			
2890 Intra-Agency Services & Supplies Billing Offsets (3,014) (3,524) (4,109)	· ·	0				
	2803 Utilities - Purchased Water	0	161	300	300	
	2890 Intra-Agency Services & Supplies Billing Offsets	(3,014)				
		, ,	, ,			

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont. OTHER CHARGES 3500 Judgments and Damages *	9,402,759	12,453,622	20,795,491		294 - Property and Casualty Risk Internal Service Fund  * Note - The County has adopted a policy of
TOTAL OTHER CHARGES FIXED ASSETS	9,402,759	12,453,622	20,795,491	20,795,491	including in the fiscal year-end expense accruals an amount equal to claims
4000 Equipment	0	0	200,000	200.000	"incurred but not reported" (IBNR) as well
TOTAL FIXED ASSETS	0	0	200,000		as reported claims.
MISCELLANEOUS					·
5300 Depreciation	1,089	1,089	1,089	1,089	
TOTAL MISCELLANEOUS	1,089	1,089	1,089	1,089	
TOTAL OPERATING EXPENSES	20,516,111	22,640,830	33,054,403	33,054,403	
NET OPERATING INCOME (LOSS) *	(6,372,381)	(6,517,277)	(13,406,337)	(13,406,337)	* Note - Net Operating Loss is overstated
NON OPERATING DEVENUE					in the 2005-06 Proposed and Approved Estimates columns due to budgeted fixed
NON-OPERATING REVENUE 6610 Interest	388,928	566,783	550,000	550,000	asset expenditures that will be capitalized
7670 Miscellaneous Revenue	372,912	223,666	300,000		at year-end.
7680 Six-Month Expired (Outlawed) Checks	100	1,944	0	300,000	at year-end.
TOTAL NON-OPERATING REVENUE	761,940	792,393	850,000	850,000	
	·			·	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	29,967	22,861	50,000	50,000	
TOTAL NON-OPERATING EXPENSES	29,967	22,861	50,000	50,000	
NET NON-OPERATING INCOME (LOSS)	731,973	769,532	800,000	800,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS*	(5,640,408)	(5,747,745)	(12,606,337)	(12,606,337)	* Note - Loss Before Contributions and
					Transfers is overstated in the 2005-06
FIXED ASSET EXPENDITURES					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

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	(6)
(1)	(2)	(3)	(4)	(5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED	(7.040.40)	<i>(-</i>	(40.000.00	(10.000 no.	294 - Property and Casualty Risk Internal Service Fund
Income (Loss) Before Contributions and Transfers	(5,640,408)	(5,747,745)		(12,606,337)	
4801 Interfund Transfers Out - to Funds 101-199	0	0	(50,000)	(50,000)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,254	2,298	0	0	
Changes to Reserves - Net Assets, Invested in	4 000	4.000	4 000	4.000	
Capital Assets, Net of Related Debt (Inc)/Dec. Increase (Decrease) in Net Assets - Unrestricted	1,089 (5,637,065)	1,089 (5,744,358)	1,089 (12,655,248)	1,089 (12,655,248)	
Net Assets - Unrestricted - Beginning of Year	21,143,298	15,506,233	12,655,248	12,655,248	
Net Assets - Unrestricted - End of Year	15,506,233	9,761,875	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Retiree Medical

Internal Service Fund

SERVICE ACT: Insurance Coverage

	OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
	(1)	(2)	(3)	(4)	(5)	(6)
OPER	ATING INCOME					295 - Retiree Medical Internal Service Fund
7710	Insurance Premiums	19,565,047	17,617,280	20,270,624	20,270,624	
	TOTAL OPERATING INCOME	19,565,047	17,617,280	20,270,624	20,270,624	
OPER	ATING EXPENSES					
	ICES & SUPPLIES					
	Office Expense	180	274	32,000	32,000	
	Printing Costs - Outside Vendors	6	0	0	0	
1900	Professional and Specialized Services	123,758	80,404	301,620	301,620	
1911	CWCAP Charges	68,042	71,129	81,840	81,840	
	TOTAL SERVICES & SUPPLIES	191,986	151,807	415,460	415,460	
OTHE	R CHARGES					
3510	Other Charges - Operating	15,120,954	19,449,032	60,581,043	60,581,043	
	TOTAL OTHER CHARGES	15,120,954	19,449,032	60,581,043	60,581,043	
	TOTAL OPERATING EXPENSES	15,312,940	19,600,839	60,996,503	60,996,503	
	NET OPERATING INCOME (LOSS)	4,252,107	(1,983,559)	(40,725,879)	(40,725,879)	
NON-	OPERATING REVENUE					
6610	Interest	444,046	898,827	1,187,679	1,187,679	
7670	Miscellaneous Revenue	20,091	19,114	0	0	
	TOTAL NON-OPERATING REVENUE	464,137	917,941	1,187,679	1,187,679	
NON-	OPERATING EXPENSES					
1912	Investment Administrative Fees	38,672	37,436	51,108	51,108	
	TOTAL NON-OPERATING EXPENSES	38,672	37,436	51,108	51,108	
	NET NON-OPERATING INCOME (LOSS)	425,465	880,505	1,136,571	1,136,571	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	4,677,572	(1,103,053)	(39,589,308)	(39,589,308)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Retiree Medical

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
STATEMENT OF CHANGES IN NET ASSETS -					295 - Retiree Medical Internal Service Fund
UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	4,677,572	(1,103,053)	(39,589,308)	(39,589,308)	
7811 Interfund Transfers In - from Funds 101-199	0	1,978,624	0	0	
Increase (Decrease) in Net Assets - Unrestricted	4,677,572	875,571	(39,589,308)	(39,589,308)	
Net Assets - Unrestricted - Beginning of Year	33,880,818	38,558,390	39,589,308	39,589,308	
Net Assets - Unrestricted - End of Year	38,558,390	39,433,961	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	(6)
·	( )	. ,	( )	( )	
OPERATING INCOME	45.045.700	47.004.000	47.007.000	47.007.000	296 - Transportation Internal Service Fund
7590 Other Charges for Services	15,045,792	17,204,603	17,227,628	17,227,628	
TOTAL OPERATING INCOME	15,045,792	17,204,603	17,227,628	17,227,628	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	24,158	(14,175)	0	0	
0101 Regular Salaries	4,227,365	4,233,614	4,231,704	4,231,704	
0102 Extra Help	0	0	76,000	76,000	
0103 Overtime	74,373	128,925	100,000	100,000	
0104 Annual Leave Payoffs	46,297	36,095	102,618	102,618	
0105 Vacation Payoff	1,489	23,351	52,501	52,501	
0106 Sick Leave Payoff	10,087	32,191	190,000	190,000	
0110 Performance Incentive Pay	53,073	13,913	4,774	4,774	
0111 Other Pay	58,063	49,681	60,000	60,000	
0200 Retirement	392,366	553,951	652,034	652,034	
0301 Unemployment Insurance	6,931	(7,986)	6,323	6,323	
0305 Salary Continuance Insurance	1,159	1,505	1,410	1,410	
0306 Health Insurance	674,686	657,539	677,208	677,208	
0308 Dental Insurance	2,152	2,771	2,736	2,736	
0309 Life Insurance	382	614	576	576	
0310 Accidental Death and Dismemberment Insurance	71	109	108	108	
0319 Other Insurance	49,272	47,124	48,420	48,420	
0352 Workers Compensation - General	575,004	601,524	544,643	544,643	
0401 Medicare	44,855	45,712	44,961	44,961	
TOTAL SALARIES & BENEFITS	6,241,782	6,406,458	6,796,016	6,796,016	]
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	18,842	25,002	24,915	24,915	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2003-04	2004-05	2005-06	2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES, Cont.					
0700 Communications	13,231	4,645	61,042	61,042	
0701 Telephone/Telegraph - Interfund Transfer	38,754	47,061	0	0	
0900 Food	17	0	0	0	
1000 Household Expense	70,325	80,757	75,905	75,905	
1001 Household Expense - Trash	4,998	10,993	9,396	9,396	
1100 Insurance	199,048	178,409	202,910	202,910	
1300 Maintenance - Equipment	2,077,108	1,903,243	1,896,943	1,896,943	
1301 Maintenance - Inventory Parts	464,945	595,511	580,000	580,000	
1302 Parts Not Direct Billed To Customer	116,111	149,238	104,178	104,178	
1400 Maintenance - Buildings and Improvements	122,970	148,436	100,000	100,000	
1402 Minor Alterations and Improvements	43,103	56,963	45,000	45,000	
1500 Medical, Dental and Laboratory Supplies	0	152	152	152	
1600 Memberships	800	200	1,000	1,000	
1700 Miscellaneous Expense	(12,148)	55,263	31	31	
1800 Office Expense	47,038	47,826	55,000	55,000	
1801 Duplicating Services (RDMD/Reprographics)	7,701	1,669	6,000	6,000	
1802 Periodicals and Journals	0	516	0	0	
1803 Postage	382	1,281	400	400	
1809 Minor Office Equipment to be Controlled	9,317	9,989	10,500	10,500	
1900 Professional and Specialized Services	1,006,775	1,016,341	2,311,838	2,311,838	
1901 Data Processing Services	18,924	15,888	19,059	19,059	
1902 Photographic Microfilm Expense	0	483	483	483	
1908 Temporary Help	51,053	1,055	0	0	
1911 CWCAP Charges	389,895	641,929	482,840	482,840	
2100 Rents and Leases - Equipment	80,287	44,647	99,626	99,626	
2300 Small Tools and Instruments	23,534	26,505	121,600	121,600	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES, Cont.	0.500.004	0.000.007	0.047.400	0.047.400	
2400 Special Departmental Expense	2,562,221	2,906,967	3,047,492	3,047,492	
2405 Optional Benefit Plan	4,000	11,250	9,000	9,000	
2600 Transportation and Travel - General	5,343	1,626	10,000	10,000	
2601 Private Auto Mileage	205	1,289	1,000	1,000	
2602 Garage Expense	171,499	193,887	200,000	200,000	
2700 Transportation and Travel - Meetings/Conferences	13,928	8,626	10,000	10,000	
2801 Utilities - Purchased Electricity	111,219	100,010	140,000	140,000	
2802 Utilities - Purchased Gas	19,384	18,368	35,000	35,000	
2803 Utilities - Purchased Water	15,509	8,150	35,000	35,000	
2890 Intra-Agency Services & Supplies Billing Offsets	(160,759)	(193,887)	(200,000)	(200,000)	
TOTAL SERVICES & SUPPLIES	7,535,559	8,120,287	9,496,310	9,496,310	
FIXED ASSETS					
4000 Equipment	0	0	3,077,848	3,409,848	
4200 Buildings and Improvements	0	0	1,233,487	1,233,487	
TOTAL FIXED ASSETS	0	0	4,311,335	4,643,335	
MISCELLANEOUS					
5300 Depreciation	3,077,138	3,078,706	0	0	
TOTAL MISCELLANEOUS	3,077,138	3,078,706	0	0	
TOTAL OPERATING EXPENSES	16,854,479	17,605,451	20,603,661	20,935,661	
NET OPERATING INCOME (LOSS)	(1,808,687)	(400,848)	(3,376,033)	(3,708,033)	
NON-OPERATING REVENUE					
6610 Interest	63,893	135,117	94,958	94,958	
6920 State - Construction	0	0	750,000	750,000	
7110 Federal - Other	2,255	406	0	0	
7470 Recording Fees	(81)	0	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

	OPERATING DETAIL  (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	(6)
		( /	( )	· /	( )	· /
NON-	DPERATING REVENUE, Cont.					296 - Transportation Internal Service Fund
7662	Other Sales - Non-Taxable - Resale	4,978	0	0	0	·
7670	Miscellaneous Revenue	153,074	182,618	210,000	210,000	
7680	Six-Month Expired (Outlawed) Checks	118	0	0	0	
7852	Fixed Asset Sales - Non-Taxable - Resale	0	0	200,000	200,000	
	TOTAL NON-OPERATING REVENUE	224,237	318,141	1,254,958	1,254,958	
NON-	DPERATING EXPENSES					
1912	Investment Administrative Fees	5,219	5,946	8,437	8,437	
3700	Taxes and Assessments	22,511	7,790	8,000	8,000	
5400	Loss or (Gain) on Disposition of Assets	77,680	18,869	175,000	175,000	
	TOTAL NON-OPERATING EXPENSES	105,410	32,605	191,437	191,437	
	NET NON-OPERATING INCOME (LOSS)	118,827	285,536	1,063,521	1,063,521	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,689,860)	(115,312)	(2,312,512)	(2,644,512)	
FIXED	ASSET EXPENDITURES					
4000	Equipment					
	Replacement	2,086,108	2,824,533	2,882,135	2,882,135	Note- Replacement equipment is financed
	Additional & Excess Replacement Cost over Deprec.	179,189	399,504	195,713	527,713	by funds generated through depreciation
	Buildings and Improvements					expense. Additional equipment and
P700	) SWPP - Civic Center Fueling & Car Wash	0	0	30,000	30,000	excess replacement cost over depreciation
P70	1 SWPP - South County Transportation Repair Facilities	0	2,957	23,250	23,250	are financed by contributions from the
	2 SWPP - Fruit Street Fueling & Car Wash	0	0	30,000		County General Fund.
	3 Construct Centralized Office at Civic Center Garage	0	0	200,000	200,000	
P704	Fac Mod-CCG-Air Ventilation	0	0	200,000	200,000	
	2 Fuel Tanks at Katella	1,061	0	0	0	
	Civic Center Garage Soil Remediation	58,626	0	0	0	
P722	2 Shop Extension at Fruit Street Service Facility	0	165	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal

Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
FIXED ASSET EXPENDITURES, Cont.					296 - Transportation Internal Service Fund
4200 Buildings and Improvements, Cont.					
P723 Fruit Street Garage Soil Remediation	24,074	977	237	237	
P724 Expand South County Garage Capability	13,063	373,768	0	0	
P725 Develop Countywide Alternative Fuel Capability	0	0	750,000	750,000	
TOTAL BUILDINGS AND IMPROVEMENTS	96,824	377,867	1,233,487	1,233,487	]
TOTAL FIXED ASSET EXPENDITURES	2,362,121	3,601,904	4,311,335	4,643,335	
STATEMENT OF CHANGES IN NET ASSETS -					
UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	(1,689,860)	(115,312)	(2,312,512)	(2,644,512)	
7805 Capital Contributions	571,839	0	0	0	
7810 Interfund Transfers In - from Fund 100	179,189	399,504	195,713	527,713	
7811 Interfund Transfers In - from Funds 101-199	8,497	0	200,000	200,000	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,091,037)	26,738	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	350,652	174,061	0	0	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	501,893	(186,145)	0	0	
Changes to Reserves - Inventory of Material &					
Supplies - (Inc)/Dec.	0	(118,828)	0	0	
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	0	(2,801,058)	(559,000)	(559,000)	
Changes to Reserves - Fuel System Replacement - (Inc)/Dec.	0	0	(25,000)	(25,000)	
Increase (Decrease) in Net Assets - Unrestricted	(1,168,828)	(2,621,040)	(2,500,799)	(2,500,799)	]
Net Assets - Unrestricted - Beginning of Year	5,499,101	4,330,273	2,500,799	2,500,799	
Net Assets - Unrestricted - End of Year	4,330,273	1,709,233	0	0	
					1

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction and Graphics

	NG DETAIL	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06 (5)	(6)
OPERATING INCOME						297 - Reprographics Internal Service Fund
7590 Other Charges for Services		3,531,904	3,322,891	4,046,559	4,046,559	
7600 Special Assessments		0	2,887	0	0	
TOTAL OPERATING INCOM	E	3,531,904	3,325,778	4,046,559	4,046,559	
OPERATING EXPENSES						
SALARIES & BENEFITS						
0100 Salaries and Wages		5,698	8,096	0	0	
0101 Regular Salaries		1,133,727	1,170,188	1,152,505	1,152,505	
0102 Extra Help		0	81	0	0	
0103 Overtime		3,737	10,611	16,970	16,970	
0104 Annual Leave Payoffs		9,053	10,420	13,500	13,500	
0105 Vacation Payoff		0	0	5,000	5,000	
0106 Sick Leave Payoff		0	0	1,000	1,000	
0110 Performance Incentive Pay		14,223	6,826	1,387	1,387	
0111 Other Pay		10,805	8,094	11,648	11,648	
0200 Retirement		108,070	151,656	178,204	178,204	
0301 Unemployment Insurance		1,819	(2,055)	1,721	1,721	
0305 Salary Continuance Insurance	е	442	437	416	416	
0306 Health Insurance		201,640	196,385	209,700	209,700	
0308 Dental Insurance		964	900	912	912	
0309 Life Insurance		156	200	192	192	
0310 Accidental Death and Dismen	nberment Insurance	29	35	36	36	
0319 Other Insurance		14,582	14,400	14,880	14,880	
0352 Workers Compensation - Ger	neral	43,464	39,336	45,505	45,505	
0401 Medicare		16,473	16,186	16,030	16,030	
TOTAL SALARIES & BENEF	ITS	1,564,882	1,631,796	1,669,606	1,669,606	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction and Graphics

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2003-04	2004-05	2005-06	2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					297 - Reprographics Internal Service Fund
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	3,835	5,495	5,000	5,000	
0700 Communications	373	296	0	0	
0701 Telephone/Telegraph - Interfund Transfer	9,599	9,459	10,500	10,500	
1000 Household Expense	11,263	14,817	15,300	15,300	
1001 Household Expense - Trash	425	2,626	400	400	
1100 Insurance	7,843	8,154	10,215	10,215	
1300 Maintenance - Equipment	68,212	61,757	129,300	129,300	
1400 Maintenance - Buildings and Improvements	14,967	53,515	60,000	60,000	
1402 Minor Alterations and Improvements	9,049	23,992	0	0	
1700 Miscellaneous Expense	(39,612)	16,322	2,000	2,000	
1800 Office Expense	761,132	779,758	979,342	979,342	
1803 Postage	2	0	20	20	
1806 Printing Costs - Outside Vendors	628	6,027	20,000	20,000	
1809 Minor Office Equipment to be Controlled	9,940	4,078	41,300	41,300	
1900 Professional and Specialized Services	212,624	237,970	284,364	284,364	
1901 Data Processing Services	108	36	200	200	
1908 Temporary Help	4,060	0	10,000	10,000	
1911 CWCAP Charges	92,401	104,458	158,796	158,796	
2100 Rents and Leases - Equipment	845,777	670,588	847,616	847,616	
2300 Small Tools and Instruments	649	1,581	2,000	2,000	
2400 Special Departmental Expense	1,898	3,377	3,500	3,500	
2405 Optional Benefit Plan	3,000	3,000	3,000	3,000	
2600 Transportation and Travel - General	31	13	0	0	
2601 Private Auto Mileage	0	0	400	400	
2602 Garage Expense	7,753	6,659	16,000	16,000	
2801 Utilities - Purchased Electricity	3,421	35,560	8,500	8,500	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction and Graphics

	OPERATING DETAIL  (1)	ACTUAL 2003-04 (2)	ACTUAL 2004-05 (3)	PROPOSED ESTIMATES 2005-06 (4)	APPROVED ESTIMATES 2005-06 (5)	(6)
OPERATING EXPENSES, Cont.						297 - Reprographics Internal Service Fund
	ICES & SUPPLIES, Cont.					
	Utilities - Purchased Gas	625	6,353	1,000	1,000	
2803	Utilities - Purchased Water	99	1,079	500	500	
	TOTAL SERVICES & SUPPLIES	2,030,102	2,056,969	2,609,253	2,609,253	
	ASSETS					
4000	Equipment	0	0	540,000	540,000	
	TOTAL FIXED ASSETS	0	0	540,000	540,000	
	ELLANEOUS					
5300	Depreciation	60,811	59,408	120,000	120,000	
	TOTAL MISCELLANEOUS	60,811	59,408	120,000	120,000	
	TOTAL OPERATING EXPENSES	3,655,795	3,748,172	4,938,859	4,938,859	
	NET OPERATING INCOME (LOSS)*	(123,891)	(422,394)	(892,300)	(892,300)	*Note - Net Operating Loss is overstated
Nov.	DED ATIMO DEVENUE					in the 2005-06 Proposed and Approved
	DPERATING REVENUE	10.054	00.007	00.000	00.000	Estimates columns due to budgeted fixed
	Interest	16,851	32,007	20,000		asset expenditures that will be capitalized
7661	Other Sales - Taxable	255,531	286,201	265,000		at year-end.
7670	Miscellaneous Revenue	8,997	8,921	0	0	
	TOTAL NON-OPERATING REVENUE	281,379	327,129	285,000	285,000	
NON-	OPERATING EXPENSES					
	Investment Administrative Fees	1,433	1,311	1,500	1,500	
	Loss or (Gain) on Disposition of Assets	6,891	1,882	7,000	7,000	
3,00	TOTAL NON-OPERATING EXPENSES	8,324	3,193	8,500	8,500	
	NET NON-OPERATING INCOME (LOSS)	273,055	323,936	276,500		*Note - Loss Before Contributions and
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS*	149,164	(98,458)	(615,800)		Transfers is overstated in the 2005-06
		1 10,104	(00, 100)	(0.0,000)	(3.3,500)	Proposed and Approved Estimates columns
						due to budgeted fixed asset expenditures
						that will be capitalized at year-end.
						mat wiii be capitalized at year-end.

# OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal

Service Fund

SERVICE ACT: Reproduction and Graphics

	<u> </u>				
OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
FIXED ASSET EXPENDITURES 4000 Equipment					297 - Reprographics Internal Service Fund
Replacement	35,496	0	540,000	540,000	Note - Replacement equipment is financed
TOTAL FIXED ASSET EXPENDITURES	35,496	0	540,000		by funds generated through depreciation
					expense and/or Net Assets - Unrestricted
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					carried forward from prior years.
Income (Loss) Before Contributions and Transfers	149,164	(98,458)	(615,800)	(615,800)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(24,755)	(81,630)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(98,827)	(584,024)	482,684	482,684	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	35,156	61,290	0	0	
Changes to Reserves - Inventory of Material &					
Supplies - (Inc)/Dec.	0	(2,325)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	60,738	(705,147)	(133,116)	(133,116)	
Net Assets - Unrestricted - Beginning of Year	698,289	759,027	133,116	133,116	
Net Assets - Unrestricted - End of Year	759,027	53,880	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured Benefits

Internal Service Fund

SERVICE ACT: Insurance Coverage

	OPERATING DETAIL	ACTUAL 2003-04 (2)	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
	(1)		(3)	(4)	(5)	(6)
OPERATING INCOME 7710 Insurance Premiums		2,641,839	2,736,700	2,662,634	2,662,634	298 - Self-Insured Benefits Internal Service Fund
	TOTAL OPERATING INCOME	2,641,839	2,736,700	2,662,634	2,662,634	
	ATING EXPENSES ICES & SUPPLIES					
1809	Minor Office Equipment to be Controlled	870	0	5,700	5,700	
1900	Professional and Specialized Services	85,333	89,937	111,463	111,463	
1911	CWCAP Charges	24,747	28,861	52,749	52,749	
	TOTAL SERVICES & SUPPLIES	110,950	118,798	169,912	169,912	
OTHE	R CHARGES					
3510	Other Charges - Operating	2,252,719	2,890,885	8,210,574	8,210,574	
	TOTAL OTHER CHARGES	2,252,719	2,890,885	8,210,574	8,210,574	
	TOTAL OPERATING EXPENSES	2,363,669	3,009,683	8,380,486	8,380,486	
	NET OPERATING INCOME (LOSS)	278,170	(272,983)	(5,717,852)	(5,717,852)	
	OPERATING REVENUE		440.440	450.740	450.740	
	Interest	57,714	118,146	150,716	150,716	
7670	Miscellaneous Revenue	307,433	541,058	550,095	550,095	-
	TOTAL NON-OPERATING REVENUE	365,147	659,204	700,811	700,811	
NON-	OPERATING EXPENSES					
1912	Investment Administrative Fees	4,904	4,923	6,816	6,816	
5400	Loss or (Gain) on Disposition of Assets	907	0	0	0	
	TOTAL NON-OPERATING EXPENSES	5,811	4,923	6,816	6,816	
	NET NON-OPERATING INCOME (LOSS)	359,336	654,282	693,995	693,995	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	637,506	381,299	(5,023,857)	(5,023,857)	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured Benefits

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
STATEMENT OF CHANGES IN NET ASSETS -  UNRESTRICTED Income (Loss) Before Contributions and Transfers  Changes to Reserves - Net Assets, Invested in	637,506	381,299	(5,023,857)	(5,023,857)	298 - Self-Insured Benefits Internal Service Fund
Capital Assets, Net of Related Debt (Inc)/Dec.	907	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	638,413	381,299	(5,023,857)	(5,023,857)	
Net Assets - Unrestricted - Beginning of Year	4,178,573	4,816,986	5,023,857	5,023,857	
Net Assets - Unrestricted - End of Year	4,816,986	5,198,285	0	0	

## OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Life Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2003-04	ACTUAL 2004-05	PROPOSED ESTIMATES 2005-06	APPROVED ESTIMATES 2005-06	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME  7710 Insurance Premiums  TOTAL OPERATING INCOME	0	0	1,010,747 1,010,747	1,010,747 1,010,747	29Z - Life Insurance Internal Service Fund
OPERATING EXPENSES  3520 Insurance Claims  TOTAL OPERATING EXPENSES  NET OPERATING INCOME (LOSS)  INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	0 0 0 0	0 0 0	1,161,125 1,161,125 (150,378) (150,378)	1,161,125 1,161,125 (150,378) (150,378)	
STATEMENT OF CHANGES IN NET ASSETS -  UNRESTRICTED Income (Loss) Before Contributions and Transfers 7813 Interfund Transfers In - from Fund 300 Increase (Decrease) in Net Assets - Unrestricted Net Assets - Unrestricted - Beginning of Year	0 0 0 0	0 0 0 0	(150,378) 150,378 0 0	( <mark>150,378)</mark> 150,378 0 0	
Net Assets - Unrestricted - End of Year	0	0	0	0	