FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

					T
OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING INCOME					289 - Information Technology
6620 Rents and Concessions	2,231,411	2,233,255	2,255,000	2,255,000	Internal Service Fund
7330 Communication Services	5,773	8,476	5,000	5,000	
7590 Other Charges for Services	42,419,904	46,659,826	52,032,870	52,129,555	
TOTAL OPERATING INCOME	44,657,088	48,901,557	54,292,870	54,389,555	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	(6,040)	63,492	0	0	
0101 Regular Salaries	3,487,659	3,796,106	3,676,776	3,742,974	
0102 Extra Help	65,962	11,067	25,000	25,000	
0103 Overtime	18,342	41,680	25,000	25,000	
0104 Annual Leave Payoffs	40,008	31,321	40,000	40,000	
0110 Performance Incentive Pay	558	483	12,969	13,875	
0111 Other Pay	79,708	592	3,228	3,228	
0200 Retirement	575,244	885,624	896,754	915,524	
0202 Early Retirement	3,941	3,941	3,941	3,941	
0204 County Paid Executive Deferred Compensation Plan	0	2,362	4,252	4,252	
0301 Unemployment Insurance	5,550	4,630	4,370	4,446	
0305 Salary Continuance Insurance	6,593	7,786	7,780	8,169	
0306 Health Insurance	343,798	367,126	408,228	414,123	
0308 Dental Insurance	11,986	12,427	13,860	14,553	
0309 Life Insurance	2,568	2,693	2,880	3,024	
0310 Accidental Death and Dismemberment Insurance	468	491	540	567	
0319 Other Insurance	25,345	24,502	28,704	28,704	
0352 Workers Compensation - General	130,152	91,368	83,072	83,072	
0401 Medicare	48,450	51,583	49,618	50,577	
TOTAL SALARIES & BENEFITS	4,840,292	5,399,273	5,286,972	5,381,029	

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont. SERVICES & SUPPLIES					289 - Information Technology Internal Service Fund
0700 Communications	31,550	0	0	0	
0701 Telephone/Telegraph - Interfund Transfer	2,539,343	1,068,349	1,848,810	1,848,810	
0702 Telephone and Telegraph - Other	5,037,305	5,312,076	5,780,400	5,780,400	
0900 Food	724	600	0	0	
1000 Household Expense	75,472	94,074	100,000	100,000	
1001 Household Expense - Trash	21,958	21,189	0	0	
1100 Insurance	39,229	48,281	62,015	62,015	
1300 Maintenance - Equipment	717,487	967,940	1,024,285	1,024,285	
1400 Maintenance - Buildings and Improvements	458,231	257,528	250,000	250,000	
1402 Minor Alterations and Improvements	185,139	406,125	431,006	431,006	
1600 Memberships	985	820	8,903	8,903	
1800 Office Expense	466,578	362,218	724,430	724,430	
1801 Duplicating Services (RDMD/Reprographics)	5,219	13,095	5,000	5,000	
1802 Periodicals and Journals	750	0	9,300	9,300	
1803 Postage	1,825	5,420	1,000	1,000	
1806 Printing Costs - Outside Vendors	48,791	109,077	137,700	137,700	
1809 Minor Office Equipment to be Controlled 1900 Professional and Specialized Services	33,038 24,887,782	184,073	143,000 30,937,935	143,000	
1900 Professional and Specialized Services 1901 Data Processing Services	10,647,631	27,277,401 11,353,677	14,000,000	30,937,935 14,000,000	
1908 Temporary Help	8,169	999	160,000	160,000	
1911 CWCAP Charges	1,022,205	1,326,613	1,148,000	1,148,000	
2000 Publications and Legal Notices	1,022,205	1,320,613	5,000	5,000	
2100 Rents and Leases - Equipment	2,142,435	4,265,646	3,487,766	3,487,766	
2200 Rents and Leases - Equipment 2200 Rents and Leases - Buildings and Improvements	592,172	692,825	692,000	692,000	
2300 Small Tools and Instruments	858	958	2,500	2,500	
2000 Omaii 1000 and motiuments	336	936	2,300	2,300	

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2005-06	2006-07	2007-08	2007-08	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					289 - Information Technology
SERVICES & SUPPLIES, Cont.					Internal Service Fund
2400 Special Departmental Expense	41,239	13,665	49,840	49,840	Internal Service Fund
2405 Optional Benefit Plan	40,750	54,906	56,556	59,184	
2600 Transportation and Travel - General	7,913	14,251	3,500	3,500	
	2,663		3,500 2,515	2,515	
2601 Private Auto Mileage 2602 Garage Expense	2,253	4,243 4,653	2,515	2,515	
2603 Executive Car Allowance	2,253	2,574	750	750	
	-				
2700 Transportation and Travel - Meetings/Conferences	8,530	10,421	29,300	29,300	
2800 Utilities	12,659	20,373	630,000	630,000	
2801 Utilities - Purchased Electricity	587,043	853,538	0	0	
2802 Utilities - Purchased Gas	13	59	0	0	
2803 Utilities - Purchased Water	28,328	25,893	0	0	
2890 Intra-Agency Services & Supplies Billing Offsets	(13,303,323)	(11,874,124)	,	(14,453,410)	
TOTAL SERVICES & SUPPLIES	36,393,089	42,899,598	47,278,101	47,280,729	
FIXED ASSETS					
4000 Equipment	0	0	4,290,000	4,290,000	
4200 Buildings and Improvements	0	0	310,000	310,000	
TOTAL FIXED ASSETS	0	0	4,600,000	4,600,000	
MISCELLANEOUS					
5300 Depreciation	2,721,528	2,447,334	2,120,535	2,120,535	
TOTAL MISCELLANEOUS	2,721,528	2,447,334	2,120,535	2,120,535	
TOTAL OPERATING EXPENSES	43,954,909	50,746,205	59,285,608	59,382,293	
NET OPERATING INCOME (LOSS) *	702,179	(1,844,648)	(4,992,738)	(4,992,738)	* Note - Net Operating Loss is overstated
					in the 2007-08 Proposed and Approved
					Estimates columns due to budgeted fixed
					asset expenditures that will be capitalized
					at year-end.

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

	OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08 (5)	(6)
6610 6970 7662	OPERATING REVENUE Interest State - Other Other Sales - Non-Taxable - Resale Miscellaneous Revenue	628,442 20,418 0 127,412	843,927 14,240 2,155 39,414	500,000 0 0 0	500,000 0 0 0	289 - Information Technology Internal Service Fund
NON-1 1912 3251 3351 5400	TOTAL NON-OPERATING REVENUE DPERATING EXPENSES Investment Administrative Fees Lease Purchase Principal Payment Lease Purchase Interest Payment Loss or (Gain) on Disposition of Assets TOTAL NON-OPERATING EXPENSES NET NON-OPERATING INCOME (LOSS)	776,272 15,443 0 64,462 984,501 1,064,406 (288,134)	899,737 16,407 0 346,821 1,347,934 1,711,162 (811,425)	10,000 1,590,000 98,000 0 1,698,000 (1,198,000)	10,000 1,590,000 98,000 0 1,698,000 (1,198,000)	
4000 4200 P630	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS * DASSET EXPENDITURES Equipment Replacement Buildings and Improvements Description Replace Data Center Fire Panel Data Center Infrastruc Upgrade TOTAL BUILDINGS AND IMPROVEMENTS TOTAL FIXED ASSET EXPENDITURES	1,094,935 0 0 0 1,094,935	(2,656,074) 1,475,304 322,597 0 322,597 1,797,901	(6,190,738) 4,290,000 50,000 260,000 310,000 4,600,000		* Note - Loss Before Contributions and Transfers is overstated in the 2007-08 Proposed and Approved Estimates columns due to budgeted fixed asset expenditures that will be capitalized at year-end.

FUND TITLE: Information Technology

Internal Service Fund

SERVICE ACT: Communications

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08 (5)	(6)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED Income (Loss) Before Contributions and Transfers Changes to Reserves - Encumbrance - (Inc)/Dec. Changes to Reserves - Net Assets - Reserved (Inc)/Dec. Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec. Increase (Decrease) in Net Assets - Unrestricted	414,050 3,426,040 0 1,377,322 5,217,412	(2,656,074) 2,215,434 (5,190,806) 715,045 (4,916,400)	0 2,152,866 0	(6,190,738) 0 2,152,866 0 (4,037,872)	
Net Assets - Unrestricted - Beginning of Year Net Assets - Unrestricted - End of Year	3,256,769 8,474,181	8,474,181 3,557,781	4,037,872	4,037,872	

FUND TITLE: Health Maintenance Organization Health Plans

Internal Service Fund

SERVICE ACT: Insurance Coverage

				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
		2005-06	2006-07	2007-08	2007-08	
	(1)	(2)	(3)	(4)	(5)	(6)
	AATING INCOME					290 - Health Maintenance Organization
7710	Insurance Premiums	83,465,013	88,658,441	102,277,000	102,277,000	Health Plans Internal Service Fund
	TOTAL OPERATING INCOME	83,465,013	88,658,441	102,277,000	102,277,000	
OPER	ATING EXPENSES					
3500	<u> </u>	1,820	0	0	0	
3520	Insurance Claims	80,951,254	0	0	0	
3530	Insurance Premiums	0	89,454,335	105,504,472	105,504,472	
	TOTAL OPERATING EXPENSES	80,953,074	89,454,335	105,504,472	105,504,472	
	NET OPERATING INCOME (LOSS)	2,511,939	(795,894)	(3,227,472)	(3,227,472)	
NON-	OPERATING REVENUE					
7670	Miscellaneous Revenue	0	58,989	0	0	
7950	Adjustments Due to Reclassification	1,625,085	0	0	0	
	TOTAL NON-OPERATING REVENUE	1,625,085	58,989	0	0	
	NET NON-OPERATING INCOME (LOSS)	1,625,085	58,989	0	0	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	4,137,025	(736,905)	(3,227,472)	(3,227,472)	
	EMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
	e (Loss) Before Contributions and Transfers	4,137,025	(736,905)	,	(3,227,472)	?
	ise (Decrease) in Net Assets - Unrestricted	4,137,025	(736,905)	, , , , , , , , , , , , , , , , , , , ,		
	ssets - Unrestricted - Beginning of Year	0	4,137,025	3,227,472	3,227,472	
Net A	ssets - Unrestricted - End of Year	4,137,025	3,400,120	0	0	

FUND TITLE: Unemployment Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

	OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08 (5)	(6)
0.050						
	RATING INCOME	4 700 050	4 400 000	057 000		291 - Unemployment Insurance
7710	Insurance Premiums TOTAL OPERATING INCOME	1,739,652	1,433,688	957,338 957,338	957,338	Internal Service Fund
	TOTAL OPERATING INCOME	1,739,652	1,433,688	957,336	957,338	
OPER	RATING EXPENSES					
	VICES & SUPPLIES					
	Professional and Specialized Services	64,481	47,360	88,537	88,537	
	CWCAP Charges	11,684	21,503	10,288	10,288	
	TOTAL SERVICES & SUPPLIES	76,165	68,862	98,825	98,825	
OTHE	R CHARGES					
3510	Other Charges - Operating	1,533,142	836,087	9,627,560	9,627,560	
	TOTAL OTHER CHARGES	1,533,142	836,087	9,627,560	9,627,560	
	TOTAL OPERATING EXPENSES	1,609,307	904,949	9,726,385	9,726,385	
	NET OPERATING INCOME (LOSS)	130,345	528,738	(8,769,047)	(8,769,047)	
NON-	OPERATING REVENUE					
	Interest	316,234	460,461	420,000	420,000	
	Miscellaneous Revenue	3,568	2,880	0	0	
	TOTAL NON-OPERATING REVENUE	319,802	463,341	420,000	420,000	
NON-	OPERATING EXPENSES					
1912	Investment Administrative Fees	7,011	8,929	9,000	9,000	
	TOTAL NON-OPERATING EXPENSES	7,011	8,929	9,000	9,000	
	NET NON-OPERATING INCOME (LOSS)	312,791	454,411	411,000	411,000	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	443,136	983,149	(8,358,047)	(8,358,047)	

FUND TITLE: Unemployment Insurance

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	
(1)	(2)	(3)	(4)	(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) 443,136 443,136 7,031,786 7,474,922	983,149 983,149 7,474,922 8,458,072	(8,358,047) (8,358,047) 8,358,047 0	(8,358,047)	291 - Unemployment Insurance Internal Service Fund

FUND TITLE: Self-Insured PPO Health Plans

Internal Service Fund

SERVICE ACT: Insurance Coverage

	OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	(6)
	(1)	(2)	(5)	(4)	(5)	(0)
OPER	ATING INCOME					292 - Self-Insured PPO Health Plans
	Insurance Premiums	60,627,812	57,909,876	54,871,312	54,871,312	Internal Service Fund
	TOTAL OPERATING INCOME	60,627,812	57,909,876	54,871,312	54,871,312	
	ATING EXPENSES					
	ICES & SUPPLIES					
1800	Office Expense	0	0	31,500	31,500	
1900	Professional and Specialized Services	2,386,664	2,068,765	3,007,499	3,007,499	
1911	CWCAP Charges	108,907	104,343	108,907	108,907	
2400	Special Departmental Expense	2,337,697	2,283,202	2,581,439	2,581,439	
2700	Transportation and Travel - Meetings/Conferences	0	894	10,000	10,000	
	TOTAL SERVICES & SUPPLIES	4,833,268	4,457,205	5,739,345	5,739,345	
OTHE	R CHARGES					
3500	Judgments and Damages	0	(1,684)	0	0	
3510	Other Charges - Operating	45,725,566	46,241,884	83,646,391	83,646,391	
	TOTAL OTHER CHARGES	45,725,566	46,240,200	83,646,391	83,646,391	
	TOTAL OPERATING EXPENSES	50,558,834	50,697,405	89,385,736	89,385,736	
	NET OPERATING INCOME (LOSS)	10,068,978	7,212,471	(34,514,424)	(34,514,424)	
NON-	OPERATING REVENUE					
6610	Interest	1,001,673	1,863,163	1,550,000	1,550,000	
7670	Miscellaneous Revenue	565,766	768,952	0	0	
	TOTAL NON-OPERATING REVENUE	1,567,439	2,632,115	1,550,000	1,550,000	
	Miscellaneous Revenue	565,766	768,952	0	0	

FUND TITLE: Self-Insured PPO Health Plans

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08 (5)	(6)
NON-OPERATING EXPENSES					292 - Self-Insured PPO Health Plans
1912 Investment Administrative Fees	23,350	36,097	35,000	35,000	Internal Service Fund
TOTAL NON-OPERATING EXPENSES	23,350	36,097	35,000	35,000	
NET NON-OPERATING INCOME (LOSS)	1,544,089	2,596,019	1,515,000	1,515,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	11,613,066	9,808,490	(32,999,424)	(32,999,424)	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	11,613,066	9,808,490	(32,999,424)		
7810 Interfund Transfers In - from Fund 100	1,317,102	1,402,131	1,610,000	1,610,000	
Increase (Decrease) in Net Assets - Unrestricted	12,930,168	11,210,621	(31,389,424)		
Net Assets - Unrestricted - Beginning of Year	8,876,117	21,806,285	31,389,424	31,389,424	
Net Assets - Unrestricted - End of Year	21,806,285	33,016,907	0	0	

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

	OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08 (4)	APPROVED ESTIMATES 2007-08	(6)
ODED	ATINO INCOME					2002 Martingal Communities
	ATING INCOME Other Charges for Sensions	70,986	0	0	0	293 - Workers' Compensation Internal Service Fund
	Other Charges for Services Insurance Premiums	47,095,019	36,988,386	33,992,170	33,992,170	internal Service Fund
	TOTAL OPERATING INCOME	47,166,005	36,988,386	33,992,170	33,992,170	
	TOTAL OF ERATING INCOME	47,100,003	30,988,380	33,992,170	33,992,170	
OPERA	ATING EXPENSES					
	IES & BENEFITS					
	Salaries and Wages	(174,065)	36,560	0	0	
	Regular Salaries	503,334	544,650	570,275	570,275	
0102	Extra Help	131	174	0	0	
0103	Overtime	7,873	2,480	9,500	9,500	
0104	Annual Leave Payoffs	12,847	8,340	61,000	61,000	
0105	Vacation Payoff	39,012	0	0	0	
0106	Sick Leave Payoff	143,895	0	0	0	
0110	Performance Incentive Pay	0	113	1,771	1,771	
0111	Other Pay	835	1,043	828	828	
0200	Retirement	82,295	124,890	138,280	138,280	
0204	County Paid Executive Deferred Compensation Plan	76	0	0	0	
0301	Unemployment Insurance	1,059	660	678	678	
0305	Salary Continuance Insurance	993	1,042	1,040	1,040	
0306	Health Insurance	45,146	45,062	47,736	47,736	
0308	Dental Insurance	1,748	1,829	1,848	1,848	
0309	Life Insurance	361	394	384	384	
0310	Accidental Death and Dismemberment Insurance	66	72	72	72	
0319	Other Insurance	4,385	4,333	4,368	4,368	
0352	Workers Compensation - General	17,040	11,184	7,830	7,830	
0401	Medicare	6,296	8,048	8,274	8,274	
	TOTAL SALARIES & BENEFITS	693,327	790,876	853,884	853,884	
SED///	CES & SUPPLIES					
	CES & SUPPLIES Telephone/Telegraph - Interfund Transfer	4,364	4,039	9,596	9,596	

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	(0)
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					293 - Workers' Compensation
SERVICES & SUPPLIES, Cont.					Internal Service Fund
1000 Household Expense	15,009	15,528	4,500	4,500	internal dervice i una
1001 Household Expense - Trash	382	364	125	125	
1100 Insurance	3,439	4,188	5,373	5,373	
1300 Maintenance - Equipment	741	0	50,000	50,000	
1400 Maintenance - Buildings and Improvements	7,908	10,988	2,500	2,500	
1402 Minor Alterations and Improvements	0	52	0	0	
1600 Memberships	75	225	100	100	
1800 Office Expense	4,658	4,508	7,200	7,200	
1801 Duplicating Services (RDMD/Reprographics)	5,048	22,745	6,500	6,500	
1803 Postage	1,487	11,783	1,500	1,500	
1806 Printing Costs - Outside Vendors	0	11	300	300	
1809 Minor Office Equipment to be Controlled	2,484	23,872	35,000	35,000	
1900 Professional and Specialized Services	2,695,090	2,559,881	2,895,318	2,895,318	
1911 CWCAP Charges	271,265	130,156	285,000	285,000	
2100 Rents and Leases - Equipment	2,320	0	2,700	2,700	
2200 Rents and Leases - Buildings and Improvements	8,981	10,895	100,941	100,941	
2400 Special Departmental Expense	0	1,380	5,000	5,000	
2405 Optional Benefit Plan	8,000	7,000	7,008	7,008	
2600 Transportation and Travel - General	3,353	8,389	17,850	17,850	
2601 Private Auto Mileage	177	110	500	500	
2602 Garage Expense	7,457	9,805	12,284	12,284	
2700 Transportation and Travel - Meetings/Conferences	3,084	4,460	10,000	10,000	
2800 Utilities	4,790	7,709	3,750	3,750	
2801 Utilities - Purchased Electricity	6,398	7,472	2,500	2,500	
2802 Utilities - Purchased Gas	5	22	50	50	
2803 Utilities - Purchased Water	253	191	350	350	
2890 Intra-Agency Services & Supplies Billing Offsets	(17,040)	(11,184)	(7,830)	(7,830)	
TOTAL SERVICES & SUPPLIES	3,039,728	2,834,588	3,458,115	3,458,115	

FUND TITLE: Workers' Compensation

Internal Service Fund

SERVICE ACT: Insurance Coverage

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2005-06	2006-07	2007-08	2007-08	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					293 - Workers' Compensation
OTHER CHARGES					Internal Service Fund
3520 Insurance Claims *	47,169,895	38,547,849	36,493,707	36,493,707	internal dervice i una
TOTAL OTHER CHARGES	47,169,895	38,547,849	36,493,707	36.493.707	* Note - The County has adopted a policy
101/12 011/21/01/11/02/0	,,	33,5 ,5	33, 133, 131	33, 133, 13	of including in the fiscal year-end
MISCELLANEOUS					expense accruals an amount equal to
5300 Depreciation	1,089	544	0	0	claims "incurred but not reported" (IBNR)
TOTAL MISCELLANEOUS	1,089	544	0		as well as reported claims.
TOTAL OPERATING EXPENSES	50,904,039	42,173,857	40,805,706	40,805,706	·
NET OPERATING INCOME (LOSS)	(3,738,034)	(5,185,471)	(6,813,536)	(6,813,536)	
NON-OPERATING REVENUE					
6610 Interest	2,575,002	4,366,786	4,800,000	4,800,000	
7130 Other Governmental Agencies	(2,562)	4,500,700	4,000,000	4,000,000	
7670 Miscellaneous Revenue	306,467	353,494	350.000	350,000	
TOTAL NON-OPERATING REVENUE	2,878,907	4,720,280	5,150,000	5,150,000	
NON OPERATING EXPENSES					
NON-OPERATING EXPENSES 1912 Investment Administrative Fees	61 227	94 642	96,000	06 000	
TOTAL NON-OPERATING EXPENSES	61,237 61,237	84,613 84,613	96,000	96,000 96,000	
NET NON-OPERATING INCOME (LOSS)	2,817,670	4,635,667	5,054,000	5,054,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(920,361)	(549,804)	(1,759,536)	(1,759,536)	
	(020,001)	(0.0,00.)	(1,100,000)	(:,: 65,665)	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	(920,361)	(549,804)	(1,759,536)	(1,759,536)	
7810 Interfund Transfers In - from Fund 100	1,103,793	817,491	1,300,000	1,300,000	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(15,537)	(442,855)	0	0	
Changes to Reserves - Net Assets, Invested in	, ,	, ,			
Capital Assets, Net of Related Debt (Inc)/Dec.	1,089	544	0	0	
Increase (Decrease) in Net Assets - Unrestricted	168,984	(174,624)	(459,536)	(459,536)	
Net Assets - Unrestricted - Beginning of Year	4,899	173,883	459,536	459,536	
Net Assets - Unrestricted - End of Year	173,883	(741)	0	0	

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	(6)
DPERATING INCOME 7590 Other Charges for Services 710 Insurance Premiums TOTAL OPERATING INCOME	57,167 22,230,338 22,287,505	66,908 19,100,723 19,167,631	150,000 26,242,355 26,392,355	150,000 26,242,355 26,392,355	294 - Property and Casualty Risk Internal Service Fund
DPERATING EXPENSES SALARIES & BENEFITS 1000 Salaries and Wages 1011 Regular Salaries 1012 Extra Help 1013 Overtime 1014 Annual Leave Payoffs 1015 Performance Incentive Pay 1016 Retirement 1020 Retirement 10301 Unemployment Insurance 10305 Salary Continuance Insurance 10306 Health Insurance 10308 Dental Insurance 10309 Life Insurance 10310 Accidental Death and Dismemberment Insurance 10311 Other Insurance 10312 Workers Compensation - General 10401 Medicare 10512 TOTAL SALARIES & BENEFITS	12,515 688,037 18,489 3,942 30,462 1 0 116,360 1,115 1,962 74,477 3,672 790 144 4,685 12,348 6,679	8,556 724,454 3,599 4,106 19,685 99 83 174,474 894 2,411 70,180 3,981 857 156 3,711 6,024 6,670	0 916,790 0 5,000 75,000 5,606 0 238,466 1,100 3,322 84,924 5,544 1,152 216 4,368 5,154 9,212	0 916,790 0 5,000 75,000 5,606 0 238,466 1,100 3,322 84,924 5,544 1,152 216 4,368 5,154 9,212	

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

	OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	
	(1)	(2)	(3)	(4)	(5)	(6)
SERV 0701 1000 1001 1100 1300 1400 1402 1600 1800 1801 1802 1803 1809 1900 1901 1908 1911 2100 2200 2400 2405	ATING EXPENSES, Cont. ICES & SUPPLIES Telephone/Telegraph - Interfund Transfer Household Expense Household Expense - Trash Insurance Maintenance - Equipment Maintenance - Buildings and Improvements Minor Alterations and Improvements Memberships Office Expense Duplicating Services (RDMD/Reprographics) Periodicals and Journals Postage Minor Office Equipment to be Controlled Professional and Specialized Services Data Processing Services Temporary Help CWCAP Charges Rents and Leases - Equipment Rents and Leases - Buildings and Improvements Special Departmental Expense Optional Benefit Plan	11,696 17,153 436 10,808,156 0 16,561 11,820 1,095 15,461 594 1,407 2,100 732 120,861 264 0 203,968 13,721 2,880 0 12,000	(3) 13,852 17,747 416 10,949,556 267 16,821 3,008 1,115 15,697 626 1,185 2,100 27,530 113,376 264 0 179,005 48,942 2,880 958 18,375	(4) 17,600 6,300 250 13,807,342 68,191 8,750 0 1,500 20,000 2,500 1,500 2,100 35,000 183,747 264 9,307 220,000 31,725 100,941 10,000 21,024 500	(5) 17,600 6,300 250 13,807,342 68,191 8,750 0 1,500 20,000 2,500 1,500 2,100 35,000 183,747 264 9,307 220,000 31,725 100,941 10,000 21,024 500	(6) 294 - Property and Casualty Risk Internal Service Fund
2600 2700 2800 2801	Transportation and Travel - General Transportation and Travel - Meetings/Conferences Utilities Utilities - Purchased Electricity	1,718 5,474 7,312	1,454 8,810 8,539	5,000 5,000 3,750 3,000	5,000 5,000 3,750 3,000	

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
		2005-06	2006-07	2007-08	2007-08	
	(1)	(2)	(3)	(4)	(5)	(6)
0055	ATING EVERNOES O					204 Brown street Consulty Birt
	ATING EXPENSES, Cont. ICES & SUPPLIES, Cont.					294 - Property and Casualty Risk Internal Service Fund
	Utilities - Purchased Gas	6	26	50	50	internal Service Fund
2803		289	218	300	300	
2890	Intra-Agency Services & Supplies Billing Offsets	(3,961)	(4,757)	(6,183)	(6,183)	
2030	TOTAL SERVICES & SUPPLIES	11,251,743	11,428,010	14,554,458	14,554,458	
	TOTAL BERVIOLD & BOTT LIES	11,231,743	11,420,010	14,554,456	14,004,400	
ОТНЕ	R CHARGES					
3500	Judgments and Damages *	15,046,765	6,198,738	20,814,307	20,814,307	* Note - The County has adopted a policy
	TOTAL OTHER CHARGES	15,046,765	6,198,738	20,814,307	20,814,307	of including in the fiscal year-end
						expense accruals an amount equal to
MISC	ELLANEOUS					claims "incurred but not reported" (IBNR)
5300	Depreciation	1,089	544	0	0	as well as reported claims.
	TOTAL MISCELLANEOUS	1,089	544	0	0	
	TOTAL OPERATING EXPENSES	27,275,275	18,657,234	36,724,619	36,724,619	
	NET OPERATING INCOME (LOSS)	(4,987,770)	510,397	(10,332,264)	(10,332,264)	
NON-	OPERATING REVENUE					
	Interest	925,512	1,261,428	1,440,000	1,440,000	
7670	Miscellaneous Revenue	1,308,138	337,220	250,000	250,000	
7680	Six-Month Expired (Outlawed) Checks	4,301	806	0	0	
7690	Returned Check Charges	50	(25)	0	0	
	TOTAL NON-OPERATING REVENUE	2,238,001	1,599,429	1,690,000	1,690,000	

FUND TITLE: Property and Casualty Risk

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08 (4)	APPROVED ESTIMATES 2007-08 (5)	(6)
NON-OPERATING EXPENSES					294 - Property and Casualty Risk
1912 Investment Administrative Fees	20,365	24,576	33,600	33,600	Internal Service Fund
TOTAL NON-OPERATING EXPENSES	20,365	24,576	33,600	33,600	
NET NON-OPERATING INCOME (LOSS)	2,217,636	1,574,854	1,656,400	1,656,400	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,770,135)	2,085,251	(8,675,864)	(8,675,864)	
` '	, , , , , ,	· ·	,	,	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	(2,770,135)	2,085,251	(8,675,864)	(8,675,864)	
4801 Interfund Transfers Out - to Funds 101-199	0	0	(30,000)	(30,000)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(19,158)	(47,768)	· · · · · ·	0	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	1,089	544	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(2,788,204)	2,038,027	(8,705,864)	(8,705,864)	
Net Assets - Unrestricted - Beginning of Year	9,761,875	6,973,671	8,705,864	8,705,864	
Net Assets - Unrestricted - End of Year	6,973,671	9,011,699	0	0	

FUND TITLE: Retiree Medical Internal Service Fund

SERVICE ACT: Insurance Coverage

				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
		2005-06	2006-07	2007-08	2007-08	
	(1)	(2)	(3)	(4)	(5)	(6)
	ATING INCOME					295 - Retiree Medical Internal Service Fund
7710	Insurance Premiums	17,105,688	36,510,093	29,778,944	29,778,944	
	TOTAL OPERATING INCOME	17,105,688	36,510,093	29,778,944	29,778,944	
OPER	ATING EXPENSES					
	ICES & SUPPLIES					
	Office Expense	360	0	32,000	32,000	
	Professional and Specialized Services	163,755	284,993	141,526	141,526	
	CWCAP Charges	88,015	87,001	81,840	81,840	
	TOTAL SERVICES & SUPPLIES	252,130	371,994	255,366	255,366	
	R CHARGES					
	Judgments and Damages	0	0	4,875,005	0	
3510	Other Charges - Operating	19,772,047	22,182,819	75,854,137	80,729,142	
	TOTAL OTHER CHARGES	19,772,047	22,182,819	80,729,142	80,729,142	
	TOTAL OPERATING EXPENSES	20,024,177	22,554,813	80,984,508	80,984,508	
	NET OPERATING INCOME (LOSS)	(2,918,489)	13,955,280	(51,205,564)	(51,205,564)	
NON	OPERATING REVENUE					
	Interest	1,623,533	2,438,754	2,395,000	2,395,000	
	Federal - Health Administration	1,623,533	2,228,753	950,000	950,000	
	Miscellaneous Revenue	36,067	30,196	950,000	950,000	
7070	TOTAL NON-OPERATING REVENUE	1,659,600	4,697,703	3,345,000	3,345,000	1
	TOTAL NON-OF LIVATING REVENUE	1,039,000	4,037,703	3,343,000	3,343,000	
L						

FUND TITLE: Retiree Medical Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	(6)
(1)	(2)	(5)	(4)	(5)	(0)
NON-OPERATING EXPENSES					295 - Retiree Medical Internal Service Fund
1912 Investment Administrative Fees	36,077	47,228	64,800	64,800	
TOTAL NON-OPERATING EXPENSES	36,077	47,228	64,800	64,800	
NET NON-OPERATING INCOME (LOSS)	1,623,523	4,650,475	3,280,200	3,280,200	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,294,967)	18,605,755	(47,925,364)	(47,925,364)	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED	,,,		,		
Income (Loss) Before Contributions and Transfers	(1,294,967)		(47,925,364)	(47,925,364)	†
Increase (Decrease) in Net Assets - Unrestricted	(1,294,967)		(47,925,364)	(47,925,364)	
Net Assets - Unrestricted - Beginning of Year Net Assets - Unrestricted - End of Year	39,433,961 38,138,994	38,138,994 56,744,749	47,925,364 0	47,925,364 0	
Net Assets - Offiestificted - Effd of Teal	30,130,994	30,744,749	0	0	

FUND TITLE: Transportation Internal Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08 (4)	APPROVED ESTIMATES 2007-08 (5)	(6)
OPERATING INCOME					296 - Transportation Internal Service Fund
7590 Other Charges for Services	18,911,337	19,974,749	19,773,024	19,773,024	
TOTAL OPERATING INCOME	18,911,337	19,974,749	19,773,024	19,773,024	
OPERATING EXPENSES					
SALARIES & BENEFITS					
0100 Salaries and Wages	(267,842)	23,654	0	0	
0101 Regular Salaries	3,974,755	4,314,692	4,384,066	4,384,066	
0102 Extra Help	16,926	0	74,376	74,376	
0103 Overtime	227,948	193,997	152,122	152,122	
0104 Annual Leave Payoffs	73,378	45,265	144,336	144,336	
0105 Vacation Payoff	33,820	5,696	39,054	39,054	
0106 Sick Leave Payoff	182,090	13,993	108,177	108,177	
0110 Performance Incentive Pay	53	920	3,255	3,255	
0111 Other Pay	43,547	43,241	57,233	57,233	
0200 Retirement	619,650	956,945	1,019,320	1,019,320	
0301 Unemployment Insurance	6,881	5,511	5,242	5,242	
0305 Salary Continuance Insurance	1,761	1,924	1,932	1,932	
0306 Health Insurance	575,421	585,253	617,940	617,940	
0307 Wellness Program	0	0	7,665	7,665	
0308 Dental Insurance	3,581	3,397	3,696	3,696	
0309 Life Insurance	786	731	768	768	
0310 Accidental Death and Dismemberment Insurance	143	135	144	144	
0319 Other Insurance	44,192	54,524	47,172	47,172	
0352 Workers Compensation - General	544,644	384,780	306,595	306,595	
0401 Medicare	49,838	55,145	54,388	54,388	
TOTAL SALARIES & BENEFITS	6,131,572	6,689,804	7,027,481	7,027,481	

FUND TITLE: Transportation

Internal Service Fund

SERVICE ACT: Transportation

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
	2005-06	2006-07	2007-08	2007-08	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	27,282	29,934	31,057	31,057	
0700 Communications	4,140	257	0	0	
0701 Telephone/Telegraph - Interfund Transfer	39,486	41,561	57,599	57,599	
0900 Food	0	16	0	0	
1000 Household Expense	92,597	103,842	93,848	93,848	
1001 Household Expense - Trash	13,495	12,556	13,963	13,963	
1100 Insurance	194,052	253,934	311,950	311,950	
1300 Maintenance - Equipment	2,291,100	2,199,222	2,330,624	2,330,624	
1301 Maintenance - Inventory Parts	562,423	599,155	576,000	576,000	
1302 Parts Not Direct Billed To Customer	192,294	248,942	180,704	180,704	
1400 Maintenance - Buildings and Improvements	438,082	207,533	256,603	256,603	
1402 Minor Alterations and Improvements	67,280	55,120	62,779	62,779	
1500 Medical, Dental and Laboratory Supplies	0	38	188	188	
1600 Memberships	515	1,810	915	915	
1700 Miscellaneous Expense	(6,298)	(98,605)	47,000	47,000	
1800 Office Expense	40,759	29,912	31,645	31,645	
1801 Duplicating Services (RDMD/Reprographics)	649	4,865	2,150	2,150	
1802 Periodicals and Journals	375	0	490	490	
1803 Postage	1,138	1,020	1,450	1,450	
1809 Minor Office Equipment to be Controlled	41,977	63,351	115,377	115,377	
1900 Professional and Specialized Services	1,017,011	1,263,668	1,591,129	1,591,129	
1901 Data Processing Services	0	0	12,271	12,271	
1902 Photographic Microfilm Expense	0	0	400	400	
1908 Temporary Help	15,141	0	2,000	2,000	
1911 CWCAP Charges	501,041	545,117	549,388	549,388	

FUND TITLE: Transportation Internal Service Fund

SERVICE ACT: Transportation

			PROPOSED	APPROVED	
OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
OF ENVIRONMENTAL	2005-06	2006-07	2007-08	2007-08	
	2000 00	2000 01	2007 00	2007 00	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont.					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES, Cont.					
2000 Publications and Legal Notices	0	1,528	1,241	1,241	
2100 Rents and Leases - Equipment	109,914	104,322	138,107	138,107	
2300 Small Tools and Instruments	54,455	51,828	66,174	66,174	
2400 Special Departmental Expense	3,551,782	3,723,119	3,656,885	3,656,885	
2405 Optional Benefit Plan	15,000	14,500	14,016	14,016	
2600 Transportation and Travel - General	561	63	5,600	5,600	
2601 Private Auto Mileage	2,707	954	3,461	3,461	
2602 Garage Expense	216,291	230,169	221,821	221,821	
2700 Transportation and Travel - Meetings/Conferences	21,214	31,929	21,376	21,376	
2800 Utilities	0	36	0	0	
2801 Utilities - Purchased Electricity	121,407	136,768	136,250	136,250	
2802 Utilities - Purchased Gas	23,018	21,598	20,843	20,843	
2803 Utilities - Purchased Water	16,735	29,563	35,412	35,412	
2890 Intra-Agency Services & Supplies Billing Offsets	(216,291)	(230,250)	(221,821)	(221,821)	
TOTAL SERVICES & SUPPLIES	9,451,332	9,679,378	10,368,895	10,368,895	
FIXED ASSETS					
4000 Equipment	0	_	4 622 000	E 002 000	
	0	0	4,622,000	5,002,000	
4200 Buildings and Improvements TOTAL FIXED ASSETS	0	0	1,583,000	1,583,000 6,585,000	1
TOTAL FIXED ASSETS	0	U	6,205,000	6,585,000	
MISCELLANEOUS					
5300 Depreciation	3,218,802	3,185,072	0	0	
TOTAL MISCELLANEOUS	3,218,802	3,185,072	0	0	
TOTAL OPERATING EXPENSES	18,801,706	19,554,254	23,601,376	23,981,376	
NET OPERATING INCOME (LOSS)	109,631	420,495	(3,828,352)	(4,208,352)	

FUND TITLE: Transportation Internal Service Fund

SERVICE ACT: Transportation

	OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	(0)
	(1)	(2)	(3)	(4)	(5)	(6)
NON-	OPERATING REVENUE					296 - Transportation Internal Service Fund
	Interest	271,387	361,297	338,860	338,860	
6920	State - Construction	0	0	750,000	750,000	
7110	Federal - Other	0	529	0	0	
7670	Miscellaneous Revenue	273,497	222,102	205,362	205,362	
7680	Six-Month Expired (Outlawed) Checks	406	3,139	0	0	
7852	Fixed Asset Sales - Non-Taxable - Resale	0	0	158,189	158,189	
	TOTAL NON-OPERATING REVENUE	545,290	587,067	1,452,411	1,452,411	
NON-	OPERATING EXPENSES					
1912	Investment Administrative Fees	6,202	7,024	7,582	7,582	
3700	Taxes and Assessments	6,248	5,498	6,713	6,713	
5400	Loss or (Gain) on Disposition of Assets	(88,063)	(168,035)	30,500	30,500	
	TOTAL NON-OPERATING EXPENSES	(75,613)	(155,513)	44,795	44,795	
	NET NON-OPERATING INCOME (LOSS)	620,903	742,580	1,407,616	1,407,616	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	730,536	1,163,075	(2,420,736)	(2,800,736)	
FIXE	D ASSET EXPENDITURES					
4000	Equipment					
	Replacement	755,744	4,144,266	3,315,946	3,315,946	Note - Replacement equipment is financed
	Additional & Excess Replacement Cost over Deprec.	995,113	1,322,232	1,306,054	1,686,054	by funds generated through depreciation
4200	Buildings and Improvements					expense. Additional equipment and
P70	0 SWPP - Civic Center Fueling & Car Wash	2,256	19,310	30,000	30,000	excess replacement cost over depreciation
P70	1 SWPP - S. County Transportation Repair Facilities	13,606	5,639	23,000	23,000	are financed by contributions from the
P70	2 SWPP - Fruit Street Fueling & Car Wash	2,334	7,218	30,000	30,000	County General Fund.
P70	3 Construct Centralized Office at C.C. Garage	0	0	200,000	200,000	
P70	4 Fac Mod-CCG-Air Ventilation	1,802	0	0	0	

FUND TITLE: Transportation Internal Service Fund

SERVICE ACT: Transportation

OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	
(1)	(2)	(3)	(4)	(5)	(6)
FIXED ASSET EXPENDITURES, Cont.					296 - Transportation Internal Service Fund
4200 Buildings and Improvements, Cont.					
P724 Expand South County Garage Capability	462,401	26,175	0	0	
P725 Develop Countywide Alternative Fuel Capability	0	0	1,300,000	1,300,000	
P726 Fuel Focus System	0	142,093	0	0	
TOTAL BUILDINGS AND IMPROVEMENTS	482,399	200,434	1,583,000	1,583,000	
TOTAL FIXED ASSET EXPENDITURES	2,233,256	5,666,932	6,205,000	6,585,000	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	730,536	1,163,075	(2,420,736)	(2,800,736)	
7805 Capital Contributions	0	405,847	0	0	
7810 Interfund Transfers In - from Fund 100	995,113	1,322,232	1,306,054	1,686,054	
7811 Interfund Transfers In - from Funds 101-199	8,105	414,413	0	0	
7812 Interfund Transfers In - from Funds 2AA-299	0	6,030	0	0	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,809,107)	412,331	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	0	(3,209,972)	(3,209,972)	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	1,099,681	(2,690,050)	(692,982)	(692,982)	
Changes to Reserves - Inventory of Material &					
Supplies - (Inc)/Dec.	(6,298)	(98,605)	(10,000)	(10,000)	
Changes to Designations - Equipment Replacement - (Inc)/Dec.	66,285	(334,869)	(507,724)	(507,724)	
Changes to Designations - Fuel System Replacement - (Inc)/Dec.	(25,000)	25,000	(68,174)	(68,174)	
Increase (Decrease) in Net Assets - Unrestricted	1,059,315	625,404	(5,603,534)	(5,603,534)	
Net Assets - Unrestricted - Beginning of Year	1,709,233	2,768,548	5,603,534	5,603,534	
Net Assets - Unrestricted - End of Year	2,768,548	3,393,952	0	0	

FUND TITLE: Reprographics Internal Service Fund

SERVICE ACT: Reproduction & Graphics

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08 (5)	(6)
OPERATING INCOME					297 - Reprographics Internal Service Fund
7590 Other Charges for Services	3,326,201	3,903,740	4,640,796	4,640,796	
TOTAL OPERATING INCOME	3,326,201	3,903,740	4,640,796	4,640,796	
OPERATING EXPENSES SALARIES & BENEFITS					
0100 Salaries and Wages	(30,189)	93	0	0	
0101 Regular Salaries	1,127,147	1,215,272	1,220,964	1,220,964	
0102 Extra Help	64	85	0	0	
0103 Overtime	6,853	13,224	17,553	17,553	
0104 Annual Leave Payoffs	9,883	7,436	22,540	22,540	
0105 Vacation Payoff	4,263	0	0	0	
0106 Sick Leave Payoff	10,008	0	0	0	
0110 Performance Incentive Pay	12	286	822	822	
0111 Other Pay	7,614	7,341	11,000	11,000	
0200 Retirement	174,336	268,556	274,298	274,298	
0301 Unemployment Insurance	1,758	1,485	1,426	1,426	
0305 Salary Continuance Insurance	458	487	482	482	
0306 Health Insurance	177,198	176,526	178,116	178,116	
0307 Wellness Program	0	0	2,265	2,265	
0308 Dental Insurance	936	914	924	924	
0309 Life Insurance	201	197	192	192	
0310 Accidental Death and Dismemberment Insurance	37	36	36	36	
0319 Other Insurance	13,798	17,103	14,256	14,256	
0352 Workers Compensation - General	45,504	41,940	46,869	46,869	
0401 Medicare	16,192	17,552	17,700	17,700	
TOTAL SALARIES & BENEFITS	1,566,075	1,768,532	1,809,443	1,809,443	

FUND TITLE: Reprographics Internal Service Fund

SERVICE ACT: Reproduction & Graphics

OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	
(1)	(2)	(3)	(4)	(5)	(6)
OPERATING EXPENSES, Cont. SERVICES & SUPPLIES					297 - Reprographics Internal Service Fund
0600 Clothing and Personal Supplies	5,058	5,227	5 500	5 500	
0700 Communications	5,056	5,227	5,500 0	5,500 0	
0701 Telephone/Telegraph - Interfund Transfer	10,921	8,525	11,500	11,500	
1000 Household Expense	11,880	10,619	20,000	20,000	
1001 Household Expense - Trash	3,746	3,582	3,000	3,000	
1100 Insurance	9,126	10,798	12,764	12,764	
1300 Maintenance - Equipment	81,514	27,394	109,300	109,300	
1400 Maintenance - Buildings and Improvements	48,051	37,436	60,000	60,000	
1402 Minor Alterations and Improvements	8,640	4,003	0	0	
1500 Medical, Dental and Laboratory Supplies	41	0	0	0	
1700 Miscellaneous Expense	2,325	0	20,000	20,000	
1800 Office Expense	778,867	1,135,131	979,000	979,000	
1803 Postage	0	0	20	20	
1806 Printing Costs - Outside Vendors	0	17,224	20,000	20,000	
1809 Minor Office Equipment to be Controlled	34,352	6,345	19,100	19,100	
1900 Professional and Specialized Services	301,435	320,637	460,596	460,596	
1908 Temporary Help	0	0	9,980	9,980	
1911 CWCAP Charges	157,761	109,418	158,796	158,796	
2100 Rents and Leases - Equipment	650,301	721,643	783,000	783,000	
2300 Small Tools and Instruments	118	23	1,000	1,000	
2400 Special Departmental Expense	0	0	4,500	4,500	
2405 Optional Benefit Plan	3,000	3,500	3,504	3,504	
2600 Transportation and Travel - General	3	49	0	0	
2601 Private Auto Mileage	0	0	400	400	
2602 Garage Expense	16,403	14,252	17,000	17,000	

FUND TITLE: Reprographics

Internal Service Fund

SERVICE ACT: Reproduction & Graphics

ODERATING DETAIL	ACTUAL	ACTUAL		_	
OPERATING DETAIL				_	
	2000 00	2000 07	2007 00	2007 00	
(1)	(2)	(3)	(4)	(5)	(6)
ATING EXPENSES. Cont.					297 - Reprographics Internal Service Fund
					1207 Repregrapines internal convict i and
	44,664	55,474	65,000	65,000	
·	17,887	9,764	25,000	25,000	
	1,291	1,419	2,500	2,500	
TOTAL SERVICES & SUPPLIES	2,187,455	2,502,464	2,791,460	2,791,460	
273224					
	0	0	182 000	182 000	
TOTAL FIXED ASSETS	0	0			
	-		,,,,,	,,,,,	
ELLANEOUS					
Depreciation	60,730	78,972	148,000	148,000	
TOTAL MISCELLANEOUS	60,730	78,972	148,000	148,000	
TOTAL OPERATING EXPENSES	3,814,260	4,349,968	4,930,903	4,930,903	
NET OPERATING INCOME (LOSS) *	(488,059)	(446,228)	(290,107)	(290,107)	* Note - Net Operating Loss is overstated
					in the 2007-08 Proposed and Approved
<u> </u>					Estimates columns due to budgeted fixed
			· ·		asset expenditures that will be capitalized
			· ·	· ·	at year-end.
		-	-	Ŭ	
TOTAL NON-OPERATING REVENUE	350,282	259,992	310,000	310,000	
	EATING EXPENSES, Cont. ICES & SUPPLIES, Cont. Utilities - Purchased Electricity Utilities - Purchased Gas Utilities - Purchased Water TOTAL SERVICES & SUPPLIES ASSETS Equipment TOTAL FIXED ASSETS ELLANEOUS Depreciation TOTAL MISCELLANEOUS TOTAL OPERATING EXPENSES NET OPERATING INCOME (LOSS) * OPERATING REVENUE Interest Other Sales - Taxable	(1) (2) ATING EXPENSES, Cont. ICES & SUPPLIES, Cont. Utilities - Purchased Electricity 44,664 Utilities - Purchased Gas 17,887 Utilities - Purchased Water 1,291 TOTAL SERVICES & SUPPLIES 2,187,455 ASSETS Equipment 0 TOTAL FIXED ASSETS 0 ELLANEOUS Depreciation 60,730 TOTAL MISCELLANEOUS 60,730 TOTAL OPERATING EXPENSES 3,814,260 NET OPERATING INCOME (LOSS) * (488,059) OPERATING REVENUE Interest 57,529 Other Sales - Taxable 278,614 Miscellaneous Revenue 13,976 Six-Month Expired (Outlawed) Checks 163	(1) (2) (3) **ATING EXPENSES, Cont.** ICES & SUPPLIES, Cont.** Utilities - Purchased Electricity	(1) (2) (3) (4) ATING EXPENSES, Cont. ICES & SUPPLIES, Cont. Utilities - Purchased Electricity 44,664 55,474 65,000 Utilities - Purchased Gas 17,887 9,764 25,000 Utilities - Purchased Water 1,291 1,419 2,500 TOTAL SERVICES & SUPPLIES 2,187,455 2,502,464 2,791,460 DASSETS Equipment 0 0 0 182,000 TOTAL FIXED ASSETS 0 0 0 182,000 ELLANEOUS Depreciation 60,730 78,972 148,000 TOTAL MISCELLANEOUS 60,730 78,972 148,000 TOTAL MISCELLANEOUS 60,730 78,972 148,000 TOTAL MISCELLANEOUS 60,730 78,972 148,000 TOTAL OPERATING EXPENSES 3,814,260 4,349,968 4,930,903 NET OPERATING INCOME (LOSS)* (488,059) (446,228) (290,107) DEFERATING REVENUE Interest 57,529 51,715 45,000 Other Sales - Taxable 278,614 197,308 265,000 Miscellaneous Revenue 13,976 10,970 0 Six-Month Expired (Outlawed) Checks 163 0 0	ACTUAL ACTUAL ESTIMATES ESTIMATES 2007-08 20

FUND TITLE: Reprographics Internal Service Fund

SERVICE ACT: Reproduction & Graphics

	OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	(0)
-	(1)	(2)	(3)	(4)	(5)	(6)
NON-	OPERATING EXPENSES					297 - Reprographics Internal Service Fund
	Investment Administrative Fees	1,288	1,006	1,760	1,760	1 .3 .1
3700	Taxes and Assessments	2,884	1,696	3,000	3,000	* Note - Income Before Contributions and
5400	Loss or (Gain) on Disposition of Assets	0	0	3,000	3,000	Transfers is understated in the 2007-08
	TOTAL NON-OPERATING EXPENSES	4,172	2,702	7,760	7,760	Proposed and Approved Estimates columns
	NET NON-OPERATING INCOME (LOSS)	346,110	257,290	302,240	302,240	due to budgeted fixed asset expenditures
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	(141,949)	(188,938)	12,133	12,133	that will be capitalized at year-end.
	D ASSET EXPENDITURES Equipment					
4000	Replacement	44,669	637,951	182,000	182 000	Note - Replacement equipment is financed
	TOTAL FIXED ASSET EXPENDITURES	44,669	637,951	182,000		by funds generated through depreciation
	TO THE PRODET EXITENSITIONED	44,000	007,001	102,000	102,000	expense and/or Net Assets - Unrestricted
STAT	EMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					carried forward from prior years.
	e (Loss) Before Contributions and Transfers	(141,949)	(188,938)	12,133	12,133	carried forward from prior years.
	Interfund Transfers Out - to Funds 2AA-299	0	(6,030)	0	0	
	Changes to Reserves - Encumbrance - (Inc)/Dec.	(355,996)	461,672	0	0	
	Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	561,920	0	137,633	137,633	
	Changes to Reserves - Net Assets, Invested in					
	Capital Assets, Net of Related Debt (Inc)/Dec.	16,062	(558,979)	(268,368)	(268,368)	
	Changes to Reserves - Inventory of Material &					
	Supplies - (Inc)/Dec.	2,325	0	0	0	
	Changes to Designations - Equipment Replacement - (Inc)/Dec.	0	0	(202,000)	(202,000)	
	se (Decrease) in Net Assets - Unrestricted	82,362	(292,275)	(320,602)	(320,602)	
	ssets - Unrestricted - Beginning of Year	53,880	136,242	320,602	320,602	
Net A	ssets - Unrestricted - End of Year	136,242	(156,033)	0	0	

FUND TITLE: Self-Insured Benefits

Internal Service Fund

SERVICE ACT: Insurance Coverage

				PROPOSED	APPROVED	
	OPERATING DETAIL	ACTUAL	ACTUAL	ESTIMATES	ESTIMATES	
		2005-06	2006-07	2007-08	2007-08	
	(1)	(2)	(3)	(4)	(5)	(6)
OPER	ATING INCOME					298 - Self-Insured Benefits
	Personnel Services	0	0	1,500,000	1,500,000	Internal Service Fund
	Insurance Premiums	2,903,954	3,006,668	2,954,927	2,954,927	miomar corvice r and
1110	TOTAL OPERATING INCOME	2,903,954	3,006,668	4,454,927	4,454,927	
OBER	ATING EXPENSES					
	ICES & SUPPLIES					
	Duplicating Services (RDMD/Reprographics)	0	0	162,000	162,000	
	Minor Office Equipment to be Controlled	0	0	5,700	5,700	
	Professional and Specialized Services	76,450	77,107	861,252	861,252	
1911	·	30,241	30,733	52,749	52,749	
	Special Departmental Expense	0	0	675,000	675,000	
2400	TOTAL SERVICES & SUPPLIES	106,691	107,841	1,756,701	1,756,701	
OTHE	R CHARGES					
	Other Charges - Operating	2,959,330	2,125,907	10,025,443	10,025,443	
0010	TOTAL OTHER CHARGES	2,959,330	2,125,907	10,025,443	10,025,443	†
	TOTAL OPERATING EXPENSES	3,066,021	2,233,748	11,782,144	11,782,144	İ
	NET OPERATING INCOME (LOSS)	(162,067)	772,920	(7,327,217)	(7,327,217)	
	,	, ,	·	,	,	
NON-	OPERATING REVENUE					
6610	Interest	230,198	334,147	310,000	310,000	
7670	Miscellaneous Revenue	406,895	580,818	581,970	581,970	
	TOTAL NON-OPERATING REVENUE	637,093	914,965	891,970	891,970	

FUND TITLE: Self-Insured Benefits

Internal Service Fund

SERVICE ACT: Insurance Coverage

OPERATING DETAIL (1)	ACTUAL 2005-06 (2)	ACTUAL 2006-07 (3)	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08 (5)	(6)
	` '	, ,	` '		
NON-OPERATING EXPENSES					298 - Self-Insured Benefits
1912 Investment Administrative Fees	5,227	6,477	6,500	6,500	Internal Service Fund
TOTAL NON-OPERATING EXPENSES	5,227	6,477	6,500	6,500	
NET NON-OPERATING INCOME (LOSS)	631,866	908,488	885,470	885,470	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	469,799	1,681,408	(6441747.00)	(6441747.00)	
OTATEMENT OF OUANOES IN NET ASSETS. UNDESTRICTED					
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED	460.700	1 601 400	(C 444 747)	(6 444 747)	
Income (Loss) Before Contributions and Transfers 7810 Interfund Transfers In - from Fund 100	469,799 0	1,681,408 275,000	(6,441,747) 0	(6,441,747) 0	
Increase (Decrease) in Net Assets - Unrestricted	469,799	1,956,408	(6,441,747)	(6,441,747)	+
Net Assets - Unrestricted - Beginning of Year	5,198,285	5,668,084	(6,441,747) 6,441,747	6,441,747)	
Net Assets - Unrestricted - Beginning of Teal Net Assets - Unrestricted - End of Year	5,668,084	7,624,492	0,441,747	0,441,747	
Net Assets - Officstricted - Elid of Teal	3,000,004	7,024,432	0	0	

FUND TITLE: Life Insurance Internal Service Fund

SERVICE ACT: Insurance Coverage

	I			1		
	OPERATING DETAIL	ACTUAL 2005-06	ACTUAL 2006-07	PROPOSED ESTIMATES 2007-08	APPROVED ESTIMATES 2007-08	
	(1)	(2)	(3)	(4)	(5)	(6)
	ATING INCOME					29Z - Life Insurance Internal Service Fund
7710	Insurance Premiums	986,407	966,638	971,140	971,140	
	TOTAL OPERATING INCOME	986,407	966,638	971,140	971,140	
OPER	ATING EXPENSES					
3520	Insurance Claims	1,399,575	1,260,367	0	0	
3530	Insurance Premiums	0	0	3,350,333	3,350,333	
	TOTAL OPERATING EXPENSES	1,399,575	1,260,367	3,350,333	3,350,333	
	NET OPERATING INCOME (LOSS)	(413,168)	(293,729)	(2,379,193)	(2,379,193)	
NON-	OPERATING REVENUE					
	Interest	91,225	95,375	62,737	62,737	
7950	Adjustments Due to Reclassification	2,871,541	0	0	0	
	TOTAL NON-OPERATING REVENUE	2,962,766	95,375	62,737	62,737	1
	NET NON-OPERATING INCOME (LOSS)	2,962,766	95,375	62,737	62,737	
	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	2,549,598	(198,354)	(2,316,456)	(2,316,456)	
STAT	EMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
	e (Loss) Before Contributions and Transfers	2,549,598	(198,354)	(2,316,456)	(2,316,456)	
	se (Decrease) in Net Assets - Unrestricted	2,549,598	(198,354)	` '	(2,316,456)	+
	ssets - Unrestricted - Beginning of Year	2,043,030	2,549,598	2,316,456	2,316,456	
	ssets - Unrestricted - End of Year	2,549,598	2,351,244	0	0	
	2.00 0.1100110100	2,0 :0,000	_,00.,	,	· ·	