

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Information Technology
Internal Service Fund
SERVICE ACT: Communications

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING INCOME</u>					289 - Information Technology Internal Service Fund
6620 Rents and Concessions	2,324,276	2,871,329	3,189,593	3,189,593	
7330 Communication Services	11,712	11,439	0	0	
7590 Other Charges for Services	49,273,719	47,303,094	42,270,111	42,270,111	
TOTAL OPERATING INCOME	51,609,707	50,185,862	45,459,704	45,459,704	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(19,368)	107,828	0	0	
0101 Regular Salaries	4,247,196	4,541,485	4,400,068	4,400,068	
0102 Extra Help	47,234	47,492	0	0	
0103 Overtime	53,431	62,754	0	0	
0104 Annual Leave Payoffs	69,097	119,752	40,000	40,000	
0105 Vacation Payoff	0	4,668	0	0	
0110 Performance Incentive Pay	401	0	0	0	
0111 Other Pay	868	890	2,508	2,508	
0200 Retirement	1,031,990	1,125,057	1,040,477	1,040,477	
0202 Early Retirement	3,941	3,941	0	0	
0204 County Paid Executive Deferred Compensation Plan	6,822	6,825	7,056	7,056	
0301 Unemployment Insurance	3,500	2,861	0	0	
0305 Salary Continuance Insurance	10,928	6,527	6,316	6,316	
0306 Health Insurance	373,681	376,887	398,196	398,196	
0308 Dental Insurance	15,322	8,811	10,368	10,368	
0309 Life Insurance	3,375	3,460	2,844	2,844	
0310 Accidental Death and Dismemberment Insurance	615	579	444	444	
0319 Other Insurance	23,957	22,381	23,088	23,088	
0352 Workers Compensation - General	61,188	49,128	48,822	48,822	
0401 Medicare	59,392	63,281	57,728	57,728	

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OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					289 - Information Technology Internal Service Fund
SALARIES & BENEFITS, Cont.					
0402 Executive Car Allowance	0	0	9,180	9,180	
0403 Optional Benefit Program	0	0	64,068	64,068	
TOTAL SALARIES & BENEFITS	5,993,570	6,554,607	6,111,163	6,111,163	
SERVICES & SUPPLIES					
0701 Telephone/Telegraph - Interfund Transfer	3,033,382	3,094,731	1,493,970	1,493,970	
0702 Telephone and Telegraph - Other	3,537,680	3,691,479	5,675,700	5,675,700	
0900 Food	246	170	0	0	
1000 Household Expense	124,219	122,515	128,000	128,000	
1001 Household Expense - Trash	22,378	26,075	0	0	
1100 Insurance	60,233	50,125	56,634	56,634	
1300 Maintenance - Equipment	952,694	1,083,542	911,416	911,416	
1400 Maintenance - Buildings and Improvements	310,313	393,631	250,000	250,000	
1402 Minor Alterations and Improvements	351,995	377,510	196,006	196,006	
1600 Memberships	1,775	2,251	5,100	5,100	
1800 Office Expense	422,322	212,756	367,034	367,034	
1801 Duplicating Services (CEO/Reprographics)	8,168	7,898	5,000	5,000	
1802 Periodicals and Journals	0	58	1,395	1,395	
1803 Postage	704	650	1,000	1,000	
1806 Printing Costs - Outside Vendors	129,924	125,427	137,700	137,700	
1809 Minor Office Equipment to be Controlled	215,449	205,619	10,000	10,000	
1900 Professional and Specialized Services	30,272,883	27,843,899	23,662,837	23,662,837	
1901 Data Processing Services	11,031,304	15,560,006	14,000,000	14,000,000	
1911 CWCAP Charges	733,391	1,076,160	1,445,177	1,445,177	
2000 Publications and Legal Notices	0	0	2,500	2,500	
2100 Rents and Leases - Equipment	2,878,094	3,273,998	3,674,543	3,674,543	
2200 Rents and Leases - Buildings and Improvements	764,262	855,436	1,125,679	1,125,679	

FUND TITLE: Information Technology
Internal Service Fund
SERVICE ACT: Communications

OPERATING DETAIL

APPROVED
ESTIMATES
2009-10

(6)

289 - Information Technology
Internal Service Fund

NET OPERATING INCOME (LOSS) *

40.178.996

802.628

802.628

0

0

2.113.157

2 113 157

49 205 944

(3 746 240)

* Note - Net Operating Loss is overstated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.

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(1985)

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FUND TITLE: Information Technology
Internal Service Fund
SERVICE ACT: Communications

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>NON-OPERATING REVENUE</u>					289 - Information Technology Internal Service Fund
6610 Interest	596,746	251,621	350,000	350,000	
6970 State - Other	0	76,970	32,130	32,130	
7662 Other Sales - Non-Taxable - Resale	628	90	0	0	
7670 Miscellaneous Revenue	51,407	604,803	0	0	
TOTAL NON-OPERATING REVENUE	648,781	933,484	382,130	382,130	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	13,240	11,826	10,000	10,000	
3351 Lease Purchase Interest Payment	294,788	(787,983)	0	0	
5400 Loss or (Gain) on Disposition of Assets	(149)	(420)	0	0	
TOTAL NON-OPERATING EXPENSES	307,880	(776,577)	10,000	10,000	* Note - Loss Before Contributions and Transfers is overstated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end. Note - Replacement equipment is financed by funds generated through depreciation expense and/or Net Assets - Unrestricted carried forward from prior years.
NET NON-OPERATING INCOME (LOSS)	340,901	1,710,061	372,130	372,130	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	(632,607)	(241,632)	(3,374,110)	(3,374,110)	
<u>CAPITAL ASSET EXPENDITURES</u>					
4000 Equipment					
Replacement	1,513,790	287,257	802,628	802,628	
4200 Buildings and Improvements					
P630 Replace Data Center Fire Panel	3,049	0	0	0	
P631 Data Center Infrastruc Upgrade	20,755	0	0	0	
P632 Replace Data Center UPS Units	1,207,937	(3,566)	0	0	
TOTAL BUILDINGS AND IMPROVEMENTS	1,231,741	(3,566)	0	0	
TOTAL CAPITAL ASSET EXPENDITURES	2,745,531	283,691	802,628	802,628	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(632,607)	(241,632)	(3,374,110)	(3,374,110)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(133,718)	331,273	0	0	

FUND TITLE: Information Technology
Internal Service Fund
SERVICE ACT: Communications

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STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Health Maintenance
Organization Health Plans
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	 (6)
<u>OPERATING INCOME</u>					290 - Health Maintenance Organization Health Plans Internal Service Fund
7710 Insurance Premiums	102,084,445	111,319,034	122,000,983	122,000,983	
TOTAL OPERATING INCOME	102,084,445	111,319,034	122,000,983	122,000,983	
<u>OPERATING EXPENSES</u>					
OTHER CHARGES					
3530 Insurance Premiums	102,040,781	111,637,831	126,634,529	126,634,529	
TOTAL OTHER CHARGES	102,040,781	111,637,831	126,634,529	126,634,529	
TOTAL OPERATING EXPENSES	102,040,781	111,637,831	126,634,529	126,634,529	
NET OPERATING INCOME (LOSS)	43,664	(318,796)	(4,633,546)	(4,633,546)	
<u>NON-OPERATING REVENUE</u>					
7040 Federal - Health Administration	150,302	307,661	300,000	300,000	
7670 Miscellaneous Revenue	98,629	122,229	0	0	
TOTAL NON-OPERATING REVENUE	248,931	429,889	300,000	300,000	
NET NON-OPERATING INCOME (LOSS)	248,931	429,889	300,000	300,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	292,595	111,093	(4,333,546)	(4,333,546)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	292,595	111,093	(4,333,546)	(4,333,546)	
Increase (Decrease) in Net Assets - Unrestricted	292,595	111,093	(4,333,546)	(4,333,546)	
Net Assets - Unrestricted - Beginning of Year	3,400,120	3,692,715	4,333,546	4,333,546	
Net Assets - Unrestricted - End of Year	3,692,715	3,803,808	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Unemployment Insurance
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING INCOME</u>					291 - Unemployment Insurance Internal Service Fund
7710 Insurance Premiums	1,058,230	818,665	0	0	
TOTAL OPERATING INCOME	1,058,230	818,665	0	0	
<u>OPERATING EXPENSES</u>					
SERVICES & SUPPLIES					
1900 Professional and Specialized Services	85,813	57,117	74,995	74,995	
1911 CWCAP Charges	15,908	25,601	24,992	24,992	
TOTAL SERVICES & SUPPLIES	101,721	82,718	99,987	99,987	
OTHER CHARGES					
3510 Other Charges - Operating	593,459	3,186,771	6,495,110	6,495,110	
TOTAL OTHER CHARGES	593,459	3,186,771	6,495,110	6,495,110	
TOTAL OPERATING EXPENSES	695,180	3,269,488	6,595,097	6,595,097	
NET OPERATING INCOME (LOSS)	363,051	(2,450,823)	(6,595,097)	(6,595,097)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	431,123	207,422	76,773	76,773	
7670 Miscellaneous Revenue	4,998	5,482	0	0	
TOTAL NON-OPERATING REVENUE	436,121	212,904	76,773	76,773	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	9,823	9,927	5,687	5,687	
TOTAL NON-OPERATING EXPENSES	9,823	9,927	5,687	5,687	
NET NON-OPERATING INCOME (LOSS)	426,299	202,977	71,086	71,086	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	789,349	(2,247,846)	(6,524,011)	(6,524,011)	

FUND TITLE: Unemployment Insurance
Internal Service Fund
SERVICE ACT: Insurance Coverage

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STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING INCOME</u>					292 - Self-Insured PPO Health Plans Internal Service Fund
7710 Insurance Premiums	54,086,790	52,077,698	56,910,392	56,910,392	
TOTAL OPERATING INCOME	54,086,790	52,077,698	56,910,392	56,910,392	
<u>OPERATING EXPENSES</u>					
SERVICES & SUPPLIES					
1800 Office Expense	0	0	31,500	31,500	
1803 Postage	4,709	0	0	0	
1900 Professional and Specialized Services	2,433,265	2,607,157	3,062,145	3,062,145	
1911 CWCAP Charges	100,185	128,700	113,289	113,289	
2400 Special Departmental Expense	2,354,586	2,248,973	2,247,946	2,247,946	
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759	
TOTAL SERVICES & SUPPLIES	4,892,745	4,984,830	5,465,639	5,465,639	
OTHER CHARGES					
3510 Other Charges - Operating	53,526,967	50,396,449	89,368,291	89,368,291	
TOTAL OTHER CHARGES	53,526,967	50,396,449	89,368,291	89,368,291	
TOTAL OPERATING EXPENSES	58,419,712	55,381,278	94,833,930	94,833,930	
NET OPERATING INCOME (LOSS)	(4,332,922)	(3,303,580)	(37,923,538)	(37,923,538)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	1,833,467	897,466	172,760	172,760	
7040 Federal - Health Administration	1,036,004	1,171,896	1,200,000	1,200,000	
7670 Miscellaneous Revenue	871,274	1,322,730	1,153,000	1,153,000	
TOTAL NON-OPERATING REVENUE	3,740,745	3,392,091	2,525,760	2,525,760	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	41,839	43,314	12,797	12,797	
TOTAL NON-OPERATING EXPENSES	41,839	43,314	12,797	12,797	

FUND TITLE: Self-Insured PPO Health
Plans Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATING DETAIL

APPROVED
ESTIMATES
2009-10

(6)

0

292 - Self-Insured PPO Health Plans
3 Internal Service Fund

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	 (6)
<u>OPERATING INCOME</u>					293 - Workers' Compensation Internal Service Fund
7590 Other Charges for Services	4,136	66,418	126,000	126,000	
7710 Insurance Premiums	24,977,748	19,974,196	19,997,072	19,997,072	
TOTAL OPERATING INCOME	24,981,884	20,040,614	20,123,072	20,123,072	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(21,769)	(9,932)	0	0	
0101 Regular Salaries	563,390	690,940	799,992	799,992	
0102 Extra Help	1,855	47,348	43,963	43,963	
0103 Overtime	3,432	3,677	2,500	2,500	
0104 Annual Leave Payoffs	5,807	57,011	55,000	55,000	
0110 Performance Incentive Pay	51	0	0	0	
0111 Other Pay	1,674	1,670	1,680	1,680	
0200 Retirement	134,300	165,451	189,804	189,804	
0301 Unemployment Insurance	464	477	0	0	
0305 Salary Continuance Insurance	1,125	789	1,102	1,102	
0306 Health Insurance	42,698	50,041	61,548	61,548	
0308 Dental Insurance	1,845	1,030	1,728	1,728	
0309 Life Insurance	395	396	468	468	
0310 Accidental Death and Dismemberment Insurance	72	66	72	72	
0319 Other Insurance	4,167	4,824	4,368	4,368	
0352 Workers Compensation - General	5,591	3,440	2,928	2,928	
0401 Medicare	8,615	11,652	11,622	11,622	
0403 Optional Benefit Program	0	0	10,512	10,512	
TOTAL SALARIES & BENEFITS	753,714	1,028,879	1,187,287	1,187,287	
SERVICES & SUPPLIES					
0700 Communications	11,515	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	 (6)
<u>OPERATING EXPENSES, Cont.</u>					293 - Workers' Compensation
SERVICES & SUPPLIES, Cont.					Internal Service Fund
0701 Telephone/Telegraph - Interfund Transfer	6,163	6,010	15,000	15,000	
1100 Insurance	4,724	4,033	4,875	4,875	
1300 Maintenance - Equipment	2	0	0	0	
1400 Maintenance - Buildings and Improvements	10,153	0	0	0	
1402 Minor Alterations and Improvements	26,266	178	0	0	
1600 Memberships	275	175	440	440	
1800 Office Expense	11,941	11,906	10,000	10,000	
1801 Duplicating Services (CEO/Reprographics)	7,258	6,268	6,500	6,500	
1802 Periodicals and Journals	507	0	0	0	
1803 Postage	279	19,593	1,500	1,500	
1806 Printing Costs - Outside Vendors	11	0	0	0	
1809 Minor Office Equipment to be Controlled	90,368	17,617	3,000	3,000	
1900 Professional and Specialized Services	3,156,586	3,428,094	3,607,031	3,607,031	
1901 Data Processing Services	0	0	900	900	
1911 CWCAP Charges	126,439	126,652	150,000	150,000	
2000 Publications and Legal Notices	0	370	0	0	
2100 Rents and Leases - Equipment	2,910	1,957	3,500	3,500	
2200 Rents and Leases - Buildings and Improvements	126,467	168,711	164,407	164,407	
2400 Special Departmental Expense	824	1,450	3,500	3,500	
2405 Optional Benefit Plan	7,000	10,500	0	0	
2600 Transportation and Travel - General	7,748	6,684	8,000	8,000	
2601 Private Auto Mileage	119	444	500	500	
2602 Garage Expense	9,579	14,517	20,000	20,000	
2700 Transportation and Travel - Meetings/Conferences	4,652	4,295	8,000	8,000	
2890 Intra-Agency Services & Supplies Billing Offsets	(5,591)	(3,440)	(2,928)	(2,928)	
TOTAL SERVICES & SUPPLIES	3,606,196	3,826,012	4,004,225	4,004,225	

STATE CONTROLLER
COUNTY BUDGET ACT
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OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Workers' Compensation
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	 (6)
<u>OPERATING EXPENSES, Cont.</u>					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.
OTHER CHARGES					
3520 Insurance Claims *	25,735,981	17,417,809	16,531,561	16,531,561	
TOTAL OTHER CHARGES	25,735,981	17,417,809	16,531,561	16,531,561	
TOTAL OPERATING EXPENSES	30,095,891	22,272,700	21,723,073	21,723,073	
NET OPERATING INCOME (LOSS)	(5,114,007)	(2,232,086)	(1,600,001)	(1,600,001)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	4,079,966	1,926,028	1,215,000	1,215,000	
7670 Miscellaneous Revenue	347,327	141,172	80,000	80,000	
TOTAL NON-OPERATING REVENUE	4,427,293	2,067,200	1,295,000	1,295,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	93,420	92,359	95,000	95,000	
5400 Loss or Gain on Disposition of Assets	0	(84)	0	0	
TOTAL NON-OPERATING EXPENSES	93,420	92,276	95,000	95,000	
NET NON-OPERATING INCOME (LOSS)	4,333,873	1,974,924	1,200,000	1,200,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(780,133)	(257,162)	(400,001)	(400,001)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(780,133)	(257,162)	(400,001)	(400,001)	
7810 Transfers In - from Fund 100	503,101	353,614	400,000	400,000	
Changes to Reserves - Encumbrance - (Inc)/Dec.	190,805	(9,483)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(86,227)	86,969	(1)	(1)	
Net Assets - Unrestricted - Beginning of Year	(741)	(86,968)	1	1	
Net Assets - Unrestricted - End of Year	(86,968)	1	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty
Risk Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING INCOME</u>					294 - Property and Casualty Risk Internal Service Fund
7590 Other Charges for Services	114,561	143,062	126,000	126,000	
7710 Insurance Premiums	19,398,475	19,789,438	21,626,471	21,626,471	
TOTAL OPERATING INCOME	19,513,036	19,932,500	21,752,471	21,752,471	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(66,967)	53,928	0	0	
0101 Regular Salaries	904,202	945,285	977,785	977,785	
0102 Extra Help	55	0	0	0	
0103 Overtime	6,684	2,827	2,500	2,500	
0104 Annual Leave Payoffs	12,437	4,243	55,000	55,000	
0110 Performance Incentive Pay	1	0	0	0	
0111 Other Pay	(19)	0	0	0	
0200 Retirement	222,438	237,856	244,030	244,030	
0301 Unemployment Insurance	729	568	0	0	
0305 Salary Continuance Insurance	3,156	1,700	1,930	1,930	
0306 Health Insurance	90,633	85,200	91,260	91,260	
0308 Dental Insurance	5,465	2,907	3,456	3,456	
0309 Life Insurance	1,170	1,131	1,092	1,092	
0310 Accidental Death and Dismemberment Insurance	213	189	168	168	
0319 Other Insurance	4,241	4,054	3,744	3,744	
0352 Workers Compensation - General	3,791	3,156	3,038	3,038	
0401 Medicare	8,890	9,277	9,546	9,546	
0403 Optional Benefit Program	0	0	24,528	24,528	
TOTAL SALARIES & BENEFITS	1,197,119	1,352,319	1,418,077	1,418,077	
SERVICES & SUPPLIES					
0700 Communications	7,362	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty
Risk Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	 (6)
<u>OPERATING EXPENSES, Cont.</u>					294 - Property and Casualty Risk Internal Service Fund
SERVICES & SUPPLIES, Cont.					
0701 Telephone/Telegraph - Interfund Transfer	28,340	15,773	21,000	21,000	
1100 Insurance	12,008,929	6,658,304	10,476,761	10,476,761	
1300 Maintenance - Equipment	0	45	0	0	
1400 Maintenance - Buildings and Improvements	12,073	0	0	0	
1402 Minor Alterations and Improvements	15,701	810	0	0	
1600 Memberships	1,080	1,010	1,500	1,500	
1800 Office Expense	13,029	18,433	17,500	17,500	
1801 Duplicating Services (CEO/Reprographics)	812	1,269	1,000	1,000	
1802 Periodicals and Journals	1,462	356	1,500	1,500	
1803 Postage	226	2,306	1,500	1,500	
1809 Minor Office Equipment to be Controlled	61,231	17,013	1,500	1,500	
1900 Professional and Specialized Services	125,240	127,838	1,000,505	1,000,505	
1901 Data Processing Services	228	10,266	12,000	12,000	
1908 Temporary Help	18,440	0	0	0	
1911 CWCAP Charges	194,748	247,288	250,000	250,000	
2100 Rents and Leases - Equipment	13,113	9,738	15,000	15,000	
2200 Rents and Leases - Buildings and Improvements	76,039	102,250	105,113	105,113	
2400 Special Departmental Expense	0	74	2,000	2,000	
2405 Optional Benefit Plan	21,000	24,208	0	0	
2600 Transportation and Travel - General	57	72	100	100	
2601 Private Auto Mileage	75	66	250	250	
2700 Transportation and Travel - Meetings/Conferences	3,982	478	5,000	5,000	
2890 Intra-Agency Services & Supplies Billing Offsets	(3,834)	(4,549)	(4,644)	(4,644)	
TOTAL SERVICES & SUPPLIES	12,599,334	7,233,046	11,907,585	11,907,585	* 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.
OTHER CHARGES					
3500 Judgments and Damages *	7,378,071	11,004,248	17,894,917	17,894,917	
TOTAL OTHER CHARGES	7,378,071	11,004,248	17,894,917	17,894,917	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Property and Casualty
Risk Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					294 - Property and Casualty Risk Internal Service Fund
TOTAL OPERATING EXPENSES	21,174,525	19,589,613	31,220,579	31,220,579	
NET OPERATING INCOME (LOSS)	(1,661,489)	342,887	(9,468,108)	(9,468,108)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	1,148,309	614,551	283,500	283,500	
7670 Miscellaneous Revenue	432,288	2,451,151	250,000	250,000	
7680 Six-Month Expired (Outlawed) Checks	853	4,117	0	0	
7690 Returned Check Charges	25	50	0	0	
TOTAL NON-OPERATING REVENUE	1,581,474	3,069,870	533,500	533,500	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	25,189	29,067	25,000	25,000	
5400 Loss or Gain on Disposition of Assets	0	(84)	0	0	
TOTAL NON-OPERATING EXPENSES	25,189	28,983	25,000	25,000	
NET NON-OPERATING INCOME (LOSS)	1,556,285	3,040,886	508,500	508,500	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(105,204)	3,383,773	(8,959,608)	(8,959,608)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(105,204)	3,383,773	(8,959,608)	(8,959,608)	
4801 Transfers Out - to Funds 101-199	0	0	(15,000)	(15,000)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	67,936	(1,584)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(37,268)	3,382,189	(8,974,608)	(8,974,608)	
Net Assets - Unrestricted - Beginning of Year	9,011,699	8,974,431	8,974,608	8,974,608	
Net Assets - Unrestricted - End of Year	8,974,431	12,356,620	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Retiree Medical
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING INCOME</u>					295 - Retiree Medical Internal Service Fund
7710 Insurance Premiums	20,424,130	0	0	0	
TOTAL OPERATING INCOME	20,424,130	0	0	0	
<u>OPERATING EXPENSES</u>					
SERVICES & SUPPLIES					
1900 Professional and Specialized Services	603,843	0	0	0	
1911 CWCAP Charges	213,969	0	0	0	
TOTAL SERVICES & SUPPLIES	817,812	0	0	0	
OTHER CHARGES					
3510 Other Charges - Operating	12,583,407	0	0	0	
TOTAL OTHER CHARGES	12,583,407	0	0	0	
TOTAL OPERATING EXPENSES	13,401,219	0	0	0	
NET OPERATING INCOME (LOSS)	7,022,912	0	0	0	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	1,640,376	0	0	0	
7040 Federal - Health Administration	241,769	0	0	0	
7670 Miscellaneous Revenue	50,519	0	0	0	
TOTAL NON-OPERATING REVENUE	1,932,664	0	0	0	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	31,625	0	0	0	
3100 Contributions to Non-County Government Agencies	65,652,963	0	0	0	
TOTAL NON-OPERATING EXPENSES	65,684,588	0	0	0	
NET NON-OPERATING INCOME (LOSS)	(63,751,924)	0	0	0	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(56,729,013)	0	0	0	

FUND TITLE: Retiree Medical
Internal Service Fund
SERVICE ACT: Insurance Coverage

0

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal
Service Fund
SERVICE ACT: Transportation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING INCOME</u>					296 - Transportation Internal Service Fund
7590 Other Charges for Services	22,687,873	20,272,208	20,353,778	20,353,778	
TOTAL OPERATING INCOME	22,687,873	20,272,208	20,353,778	20,353,778	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(76,210)	168,643	0	0	
0101 Regular Salaries	4,587,127	4,686,614	4,777,321	4,777,321	
0102 Extra Help	12,787	11,330	0	0	
0103 Overtime	159,290	145,562	173,848	173,848	
0104 Annual Leave Payoffs	36,707	58,995	70,195	70,195	
0105 Vacation Payoff	7,898	817	8,317	8,317	
0106 Sick Leave Payoff	40,637	1,634	21,500	21,500	
0110 Performance Incentive Pay	620	1,498	0	0	
0111 Other Pay	27,323	34,421	29,310	29,310	
0200 Retirement	1,028,880	1,055,755	1,046,307	1,046,307	
0301 Unemployment Insurance	3,852	2,939	0	0	
0305 Salary Continuance Insurance	2,174	1,124	1,150	1,150	
0306 Health Insurance	604,209	601,058	700,176	700,176	
0308 Dental Insurance	3,584	1,809	2,304	2,304	
0309 Life Insurance	790	706	624	624	
0310 Accidental Death and Dismemberment Insurance	144	119	96	96	
0319 Other Insurance	58,194	59,623	70,272	70,272	
0352 Workers Compensation - General	225,879	179,928	250,000	250,000	
0401 Medicare	57,443	59,885	60,364	60,364	
0403 Optional Benefit Program	0	0	14,016	14,016	
TOTAL SALARIES & BENEFITS	6,781,327	7,072,459	7,225,800	7,225,800	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal
Service Fund
SERVICE ACT: Transportation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					
SERVICES & SUPPLIES					296 - Transportation Internal Service Fund
0600 Clothing and Personal Supplies	29,832	29,963	34,318	34,318	
0700 Communications	202	21	0	0	
0701 Telephone/Telegraph - Interfund Transfer	41,703	46,401	51,900	51,900	
0900 Food	0	0	20	20	
1000 Household Expense	101,306	101,615	112,894	112,894	
1001 Household Expense - Trash	15,037	19,868	14,742	14,742	
1100 Insurance	348,199	258,918	309,179	309,179	
1300 Maintenance - Equipment	2,664,494	2,356,361	2,577,200	2,577,200	
1301 Maintenance - Inventory Parts	640,633	694,767	663,920	663,920	
1302 Parts Not Direct Billed To Customer	223,028	197,456	217,136	217,136	
1400 Maintenance - Buildings and Improvements	168,980	243,903	208,460	208,460	
1402 Minor Alterations and Improvements	22,282	66,286	39,337	39,337	
1500 Medical, Dental and Laboratory Supplies	31	0	50	50	
1600 Memberships	1,555	1,877	2,035	2,035	
1700 Miscellaneous Expense	(26,427)	5,603	47,000	47,000	
1800 Office Expense	18,733	20,862	26,023	26,023	
1801 Duplicating Services (CEO/Reprographics)	6,404	2,491	5,642	5,642	
1802 Periodicals and Journals	0	7	500	500	
1803 Postage	2,665	1,330	2,187	2,187	
1806 Printing Costs - Outside Vendors	296	299	296	296	
1809 Minor Office Equipment to be Controlled	77,093	28,526	10,000	10,000	
1900 Professional and Specialized Services	1,184,477	1,258,488	1,581,919	1,581,919	
1901 Data Processing Services	0	0	2,400	2,400	
1902 Photographic Microfilm Expense	0	0	400	400	
1911 CWCAP Charges	549,089	783,552	861,303	861,303	
2000 Publications and Legal Notices	1,181	864	1,600	1,600	
2100 Rents and Leases - Equipment	122,155	116,988	145,877	145,877	

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES, Cont.					
2300 Small Tools and Instruments	38,481	46,654	65,000	65,000	
2400 Special Departmental Expense	4,415,561	3,663,550	4,121,250	4,121,250	
2405 Optional Benefit Plan	16,333	14,000	0	0	
2600 Transportation and Travel - General	1,908	2,178	1,020	1,020	
2601 Private Auto Mileage	1,200	1,172	2,949	2,949	
2602 Garage Expense	247,361	442,809	350,414	350,414	
2700 Transportation and Travel - Meetings/Conferences	26,602	15,254	3,600	3,600	
2800 Utilities	162	0	100	100	
2801 Utilities - Purchased Electricity	121,415	137,865	143,186	143,186	
2802 Utilities - Purchased Gas	30,184	17,286	36,221	36,221	
2803 Utilities - Purchased Water	37,347	27,851	43,441	43,441	
2890 Intra-Agency Services & Supplies Billing Offsets	(243,108)	(413,497)	(350,413)	(350,413)	
TOTAL SERVICES & SUPPLIES	10,886,393	10,191,567	11,333,106	11,333,106	
CAPITAL ASSETS					* Note - Net Operating Loss is overstated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
4000 Equipment	0	0	2,746,000	2,746,000	
4200 Buildings and Improvements	0	0	721,000	721,000	
TOTAL CAPITAL ASSETS	0	0	3,467,000	3,467,000	
INTRAFUND TRANSFERS					
5100 Intrafund Transfers	0	(178)	0	0	
TOTAL INTRAFUND TRANSFERS	0	(178)	0	0	
MISCELLANEOUS					
5300 Depreciation	3,440,365	3,633,810	1,979,000	1,979,000	
TOTAL MISCELLANEOUS	3,440,365	3,633,810	1,979,000	1,979,000	
TOTAL OPERATING EXPENSES	21,108,085	20,897,657	24,004,906	24,004,906	
NET OPERATING INCOME (LOSS) *	1,579,788	(625,449)	(3,651,128)	(3,651,128)	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal
Service Fund
SERVICE ACT: Transportation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>NON-OPERATING REVENUE</u>					296 - Transportation Internal Service Fund
6610 Interest	401,385	232,210	300,396	300,396	
6920 State - Construction	0	0	800,000	800,000	
7670 Miscellaneous Revenue	320,546	339,409	274,568	274,568	
7680 Six-Month Expired (Outlawed) Checks	645	(371)	0	0	
7852 Capital Asset Sales - Non-Taxable - Resale	(207)	0	226,401	226,401	
TOTAL NON-OPERATING REVENUE	722,369	571,248	1,601,365	1,601,365	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	9,199	11,236	10,298	10,298	
3700 Taxes and Assessments	6,035	6,665	6,665	6,665	
5400 Loss or (Gain) on Disposition of Assets	(80,603)	(70,881)	34,523	34,523	
TOTAL NON-OPERATING EXPENSES	(65,370)	(52,981)	51,486	51,486	
NET NON-OPERATING INCOME (LOSS)	787,739	624,229	1,549,879	1,549,879	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	2,367,527	(1,221)	(2,101,249)	(2,101,249)	
<u>CAPITAL ASSET EXPENDITURES</u>					
4000 Equipment					Note - Replacement equipment is financed by funds generated through depreciation expense. Additional equipment and excess replacement cost over depreciation are financed by contributions from the County General Fund.
Replacement	2,964,757	2,659,940	1,864,126	1,864,126	
Additional & Excess Replacement Cost over Depreciation	948,926	329,908	881,874	881,874	
4200 Buildings and Improvements					
P700 SWPP - Civic Center Fueling & Car Wash	0	0	30,000	30,000	
P701 SWPP - S. County Transportation Repair Facilities	0	0	30,000	30,000	
P702 SWPP - Fruit Street Fueling & Car Wash	0	0	30,000	30,000	
P724 Expand South County Garage Capability	(34)	0	0	0	
P726 Fuel Focus System	17,276	3,523	0	0	
P727 Phase II Vapor Recover Upgrade	9,882	441,832	231,000	231,000	
P728 Katella Yard Relocation	0	0	400,000	400,000	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal
Service Fund
SERVICE ACT: Transportation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>CAPITAL ASSET EXPENDITURES, Cont.</u>					296 - Transportation Internal Service Fund
TOTAL BUILDINGS AND IMPROVEMENTS	27,124	445,355	721,000	721,000	
TOTAL CAPITAL ASSET EXPENDITURES	3,940,807	3,435,203	3,467,000	3,467,000	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	2,367,527	(1,221)	(2,101,249)	(2,101,249)	
7805 Capital Contributions	198,470	3,096,688	0	0	
7810 Transfers In - from Fund 100	948,926	329,908	881,874	881,874	
7811 Transfers In - from Funds 101-199	0	0	350,000	350,000	
4804 Transfers Out - to Funds 400-499	0	0	(1,597,553)	(1,597,553)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(285,247)	743,194	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(396,191)	396,191	0	0	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(582,260)	(2,809,141)	(1,405,022)	(1,405,022)	
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	(26,427)	5,603	0	0	
Changes to Designations - Equipment Replacement - (Inc)/Dec.	(411,724)	48,000	(550,000)	(550,000)	
Changes to Designations - Fuel System Replacement - (Inc)/Dec.	(68,174)	(77,018)	(114,425)	(114,425)	
Increase (Decrease) in Net Assets - Unrestricted	1,744,900	1,732,205	(4,536,375)	(4,536,375)	
Net Assets - Unrestricted - Beginning of Year	3,393,953	5,138,853	4,536,375	4,536,375	
Net Assets - Unrestricted - End of Year	5,138,853	6,871,058	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal
Service Fund

SERVICE ACT: Reproduction &
Graphics

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING INCOME</u>					297 - Reprographics Internal Service Fund
7590 Other Charges for Services	4,182,035	3,504,491	4,132,349	4,132,349	
TOTAL OPERATING INCOME	4,182,035	3,504,491	4,132,349	4,132,349	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(3,680)	34,224	0	0	
0101 Regular Salaries	1,191,810	1,237,241	1,215,361	1,215,361	
0102 Extra Help	55	0	0	0	
0103 Overtime	16,435	15,958	16,881	16,881	
0104 Annual Leave Payoffs	13,569	6,561	5,000	5,000	
0110 Performance Incentive Pay	78	8	0	0	
0111 Other Pay	6,814	9,647	9,900	9,900	
0200 Retirement	266,161	278,041	263,397	263,397	
0301 Unemployment Insurance	970	756	0	0	
0305 Salary Continuance Insurance	541	281	276	276	
0306 Health Insurance	165,599	157,070	188,448	188,448	
0308 Dental Insurance	923	452	576	576	
0309 Life Insurance	198	177	156	156	
0310 Accidental Death and Dismemberment Insurance	36	30	24	24	
0319 Other Insurance	16,818	17,405	20,976	20,976	
0352 Workers Compensation - General	28,520	26,550	46,869	46,869	
0401 Medicare	17,318	17,921	17,635	17,635	
0403 Optional Benefit Program	0	0	3,504	3,504	
TOTAL SALARIES & BENEFITS	1,722,163	1,802,322	1,789,003	1,789,003	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	4,903	4,182	5,500	5,500	
0701 Telephone/Telegraph - Interfund Transfer	9,468	9,439	10,500	10,500	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal
Service Fund

SERVICE ACT: Reproduction &
Graphics

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL	ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10	
(1)	(2)	(3)	(4)	(5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					297 - Reprographics
SERVICES & SUPPLIES, Cont.					Internal Service Fund
1000 Household Expense	10,949	16,556	18,700	18,700	
1001 Household Expense - Trash	3,802	4,384	0	0	
1100 Insurance	12,513	11,190	12,764	12,764	
1300 Maintenance - Equipment	24,701	76,017	105,300	105,300	
1400 Maintenance - Buildings and Improvements	55,561	37,188	67,000	67,000	
1402 Minor Alterations and Improvements	7,892	49,156	0	0	
1500 Medical, Dental and Laboratory Supplies	0	64	0	0	
1800 Office Expense	828,437	780,004	949,500	949,500	
1801 Duplicating Services (CEO/Reprographics)	1,237	673	0	0	
1803 Postage	19	139	20	20	
1806 Printing Costs - Outside Vendors	1,023	0	0	0	
1809 Minor Office Equipment to be Controlled	3,799	2,072	0	0	
1900 Professional and Specialized Services	279,495	178,983	232,362	232,362	
1901 Data Processing Services	0	6,482	0	0	
1911 CWCAP Charges	124,720	172,878	160,000	160,000	
2100 Rents and Leases - Equipment	640,995	614,014	818,000	818,000	
2300 Small Tools and Instruments	0	0	300	300	
2400 Special Departmental Expense	117	0	500	500	
2405 Optional Benefit Plan	3,500	3,500	0	0	
2600 Transportation and Travel - General	43	70	0	0	
2601 Private Auto Mileage	0	0	400	400	
2602 Garage Expense	15,304	12,331	17,000	17,000	
2800 Utilities	0	0	70,000	70,000	
2801 Utilities - Purchased Electricity	45,465	55,659	0	0	
2802 Utilities - Purchased Gas	16,063	5,894	0	0	
2803 Utilities - Purchased Water	1,852	2,169	0	0	
TOTAL SERVICES & SUPPLIES	2,091,857	2,043,043	2,467,846	2,467,846	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Reprographics Internal
Service Fund

SERVICE ACT: Reproduction &
Graphics

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING EXPENSES, Cont.</u>					297 - Reprographics Internal Service Fund * Note - Net Operating Loss is overstated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
CAPITAL ASSETS					
4000 Equipment	0	0	32,000	32,000	
TOTAL CAPITAL ASSETS	0	0	32,000	32,000	
MISCELLANEOUS					
5300 Depreciation	123,729	111,278	130,000	130,000	
TOTAL MISCELLANEOUS	123,729	111,278	130,000	130,000	
TOTAL OPERATING EXPENSES	3,937,749	3,956,643	4,418,849	4,418,849	
NET OPERATING INCOME (LOSS) *	244,286	(452,153)	(286,500)	(286,500)	
<u>NON-OPERATING REVENUE</u>					* Note - Income Before Contributions and Transfers is understated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
6610 Interest	37,398	28,750	45,000	45,000	
7661 Other Sales - Taxable	295,532	454,629	250,000	250,000	
7662 Other Sales - Non-Taxable - Resale	0	208	0	0	
7670 Miscellaneous Revenue	18,786	21,817	0	0	
7680 Six-Month Expired (Outlawed) Checks	65	(65)	0	0	
TOTAL NON-OPERATING REVENUE	351,782	505,340	295,000	295,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	878	1,411	1,500	1,500	
3700 Taxes and Assessments	3,476	3,839	4,000	4,000	
5400 Loss or (Gain) on Disposition of Assets	4,495	25,344	3,000	3,000	
TOTAL NON-OPERATING EXPENSES	8,849	30,594	8,500	8,500	* Note - Income Before Contributions and Transfers is understated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
NET NON-OPERATING INCOME (LOSS)	342,933	474,745	286,500	286,500	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	587,219	22,593	0	0	

SERVICE ACT: Reproduction & Graphics

OPERATING DETAIL		ACTUAL 2007-08	ACTUAL 2008-09	PROPOSED ESTIMATES 2009-10	APPROVED ESTIMATES 2009-10
(1)	(2)	(3)	(4)	(5)	(6)
CAPITAL ASSET EXPENDITURES					
4000 Equipment Replacement	0	0	32,000	32,000	297 - Reprographics Internal Service Fund
TOTAL CAPITAL ASSET EXPENDITURES	0	0	32,000	32,000	Note - Replacement equipment is financed by funds generated through depreciation expense and/or Net Assets - Unrestricted carried forward from prior years.
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	587,219	22,593	0	0	
Changes to Reserves - Encumbrance - (Inc)/Dec.	53,488	24,886	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	192,266	0	(1,096,115)	(1,096,115)	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	78,566	136,622	0	0	
Changes to Designations - Equipment Replacement - (Inc)/Dec.	0	(165,000)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	911,538	19,101	(1,096,115)	(1,096,115)	
Net Assets - Unrestricted - Beginning of Year	(156,033)	755,505	1,096,115	1,096,115	
Net Assets - Unrestricted - End of Year	755,505	774,606	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Self-Insured Benefits
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING INCOME</u>					298 - Self-Insured Benefits Internal Service Fund
7710 Insurance Premiums	3,311,267	1,742,876	2,100,800	2,100,800	
TOTAL OPERATING INCOME	3,311,267	1,742,876	2,100,800	2,100,800	
<u>OPERATING EXPENSES</u>					
SERVICES & SUPPLIES					
1809 Minor Office Equipment to be Controlled	0	0	5,900	5,900	
1900 Professional and Specialized Services	105,391	131,140	405,342	405,342	
1911 CWCAP Charges	35,139	54,586	54,870	54,870	
TOTAL SERVICES & SUPPLIES	140,530	185,726	466,112	466,112	
OTHER CHARGES					
3510 Other Charges - Operating	3,992,525	2,963,806	8,906,268	8,906,268	
3530 Insurance Premiums	0	469,187	0	0	
TOTAL OTHER CHARGES	3,992,525	3,432,994	8,906,268	8,906,268	
TOTAL OPERATING EXPENSES	4,133,055	3,618,720	9,372,380	9,372,380	
NET OPERATING INCOME (LOSS)	(821,788)	(1,875,844)	(7,271,580)	(7,271,580)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	344,176	161,682	72,200	72,200	
7670 Miscellaneous Revenue	641,985	639,009	631,013	631,013	
TOTAL NON-OPERATING REVENUE	986,161	800,691	703,213	703,213	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	7,882	7,711	5,351	5,351	
TOTAL NON-OPERATING EXPENSES	7,882	7,711	5,351	5,351	
NET NON-OPERATING INCOME (LOSS)	978,279	792,980	697,862	697,862	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	156,491	(1,082,863)	(6,573,718)	(6,573,718)	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Life Insurance
Internal Service Fund
SERVICE ACT: Insurance Coverage

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING INCOME</u>					29Z - Life Insurance Internal Service Fund
7710 Insurance Premiums	1,051,771	913,968	740,500	740,500	
TOTAL OPERATING INCOME	1,051,771	913,968	740,500	740,500	
<u>OPERATING EXPENSES</u>					
OTHER CHARGES					
3520 Insurance Claims	313,004	507,747	0	0	
3530 Insurance Premiums	1,056,033	916,179	2,444,966	2,444,966	
TOTAL OTHER CHARGES	1,369,037	1,423,926	2,444,966	2,444,966	
TOTAL OPERATING EXPENSES	1,369,037	1,423,926	2,444,966	2,444,966	
NET OPERATING INCOME (LOSS)	(317,266)	(509,958)	(1,704,466)	(1,704,466)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	79,960	43,267	32,809	32,809	
TOTAL NON-OPERATING REVENUE	79,960	43,267	32,809	32,809	
NET NON-OPERATING INCOME (LOSS)	79,960	43,267	32,809	32,809	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(237,306)	(466,691)	(1,671,657)	(1,671,657)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(237,306)	(466,691)	(1,671,657)	(1,671,657)	
Increase (Decrease) in Net Assets - Unrestricted	(237,306)	(466,691)	(1,671,657)	(1,671,657)	
Net Assets - Unrestricted - Beginning of Year	2,351,244	2,113,938	1,671,657	1,671,657	
Net Assets - Unrestricted - End of Year	2,113,938	1,647,247	0	0	