

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					289 - Information Technology
6620 Rents and Concessions	2,233,255	2,324,276	3,102,350	3,102,350	Internal Service Fund
7330 Communication Services	8,476	11,712	5,000	5,000	
7590 Other Charges for Services	46,659,826	49,273,719	55,858,572	55,858,572	
TOTAL OPERATING INCOME	48,901,557	51,609,707	58,965,922	58,965,922	
<b>OPERATING EXPENSES</b>					
<b>SALARIES &amp; BENEFITS</b>					
0100 Salaries and Wages	63,492	(19,368)	0	0	
0101 Regular Salaries	3,796,106	4,247,196	4,740,403	4,740,403	
0102 Extra Help	11,067	47,234	175,000	175,000	
0103 Overtime	41,680	53,431	25,000	25,000	
0104 Annual Leave Payoffs	31,321	69,097	40,000	40,000	
0110 Performance Incentive Pay	483	401	0	0	
0111 Other Pay	592	868	1,668	1,668	
0200 Retirement	885,624	1,031,990	1,190,643	1,190,643	
0202 Early Retirement	3,941	3,941	3,941	3,941	
0204 County Paid Executive Deferred Compensation Plan	2,362	6,822	6,682	6,682	
0301 Unemployment Insurance	4,630	3,500	2,870	2,870	
0305 Salary Continuance Insurance	7,786	10,928	5,484	5,484	
0306 Health Insurance	367,126	373,681	434,232	434,232	
0308 Dental Insurance	12,427	15,322	9,792	9,792	
0309 Life Insurance	2,693	3,375	4,368	4,368	
0310 Accidental Death and Dismemberment Insurance	491	615	876	876	
0319 Other Insurance	24,502	23,957	23,712	23,712	
0352 Workers Compensation - General	91,368	61,188	83,072	83,072	
0401 Medicare	51,583	59,392	64,654	64,654	
TOTAL SALARIES & BENEFITS	5,399,273	5,993,570	6,812,397	6,812,397	

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<b><u>OPERATING EXPENSES, Cont.</u></b>					289 - Information Technology
SERVICES & SUPPLIES					Internal Service Fund
0701 Telephone/Telegraph - Interfund Transfer	1,068,349	3,033,382	1,573,810	1,573,810	
0702 Telephone and Telegraph - Other	5,312,076	3,537,680	5,646,200	5,646,200	
0900 Food	600	246	0	0	
1000 Household Expense	94,074	124,219	100,000	100,000	
1001 Household Expense - Trash	21,189	22,378	0	0	
1100 Insurance	48,281	60,233	62,015	62,015	
1300 Maintenance - Equipment	967,940	952,694	1,064,370	1,064,370	
1400 Maintenance - Buildings and Improvements	257,528	310,313	250,000	250,000	
1402 Minor Alterations and Improvements	406,125	351,995	234,006	234,006	
1600 Memberships	820	1,775	11,300	11,300	
1800 Office Expense	362,218	422,322	813,493	813,493	
1801 Duplicating Services (RDMD/Reprographics)	13,095	8,168	5,000	5,000	
1802 Periodicals and Journals	0	0	7,500	7,500	
1803 Postage	5,420	704	1,000	1,000	
1806 Printing Costs - Outside Vendors	109,077	129,924	137,700	137,700	
1809 Minor Office Equipment to be Controlled	184,073	215,449	152,000	152,000	
1900 Professional and Specialized Services	27,277,401	30,272,883	33,668,886	33,668,886	
1901 Data Processing Services	11,353,677	11,031,304	14,000,000	14,000,000	
1908 Temporary Help	999	0	0	0	
1911 CWCAP Charges	1,326,613	733,391	1,445,177	1,445,177	
2000 Publications and Legal Notices	162	0	5,000	5,000	
2100 Rents and Leases - Equipment	4,265,646	2,878,094	3,590,733	3,590,733	
2200 Rents and Leases - Buildings and Improvements	692,825	764,262	838,119	838,119	
2300 Small Tools and Instruments	958	2,351	2,500	2,500	
2400 Special Departmental Expense	13,665	12,643	10,000	10,000	
2405 Optional Benefit Plan	54,906	70,125	85,092	85,092	

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<b><u>OPERATING EXPENSES, Cont.</u></b>					289 - Information Technology
SERVICES & SUPPLIES, Cont.					Internal Service Fund
2600 Transportation and Travel - General	14,251	16,427	4,000	4,000	
2601 Private Auto Mileage	4,243	3,860	2,515	2,515	
2602 Garage Expense	4,653	5,145	0	0	
2603 Executive Car Allowance	2,574	8,850	9,180	9,180	
2700 Transportation and Travel - Meetings/Conferences	10,421	12,577	21,500	21,500	
2800 Utilities	20,373	16,504	20,500	20,500	
2801 Utilities - Purchased Electricity	853,538	918,369	950,000	950,000	
2802 Utilities - Purchased Gas	59	88	200	200	
2803 Utilities - Purchased Water	25,893	30,660	25,000	25,000	
2890 Intra-Agency Services & Supplies Billing Offsets	(11,874,124)	(11,436,195)	(14,453,410)	(14,453,410)	
TOTAL SERVICES & SUPPLIES	42,899,598	44,512,819	50,283,386	50,283,386	
CAPITAL ASSETS					
4000 Equipment	0	0	5,015,000	5,015,000	
TOTAL CAPITAL ASSETS	0	0	5,015,000	5,015,000	
MISCELLANEOUS					
5300 Depreciation	2,447,334	2,076,826	0	0	
TOTAL MISCELLANEOUS	2,447,334	2,076,826	0	0	
TOTAL OPERATING EXPENSES	50,746,205	52,583,215	62,110,783	62,110,783	
NET OPERATING INCOME (LOSS) *	(1,844,648)	(973,508)	(3,144,861)	(3,144,861)	
<b><u>NON-OPERATING REVENUE</u></b>					
6610 Interest	843,927	596,746	650,000	650,000	
6970 State - Other	14,240	0	0	0	
7662 Other Sales - Non-Taxable - Resale	2,155	628	0	0	
7670 Miscellaneous Revenue	39,414	51,407	0	0	
TOTAL NON-OPERATING REVENUE	899,737	648,781	650,000	650,000	

\* Note - Net Operating Loss is overstated in the 2008-09 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)	
<b><u>NON-OPERATING EXPENSES</u></b>					289 - Information Technology Internal Service Fund	
1912 Investment Administrative Fees	16,407	13,240	10,000	10,000		
3251 Lease Purchase Principal Payment	0	0	1,655,000	1,655,000		
3351 Lease Purchase Interest Payment	346,821	294,788	33,100	33,100		
5400 Loss or (Gain) on Disposition of Assets	1,347,934	(149)	0	0		
TOTAL NON-OPERATING EXPENSES	1,711,162	307,880	1,698,100	1,698,100		
NET NON-OPERATING INCOME (LOSS)	(811,425)	340,901	(1,048,100)	(1,048,100)		
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	(2,656,074)	(632,607)	(4,192,961)	(4,192,961)		
<b><u>CAPITAL ASSET EXPENDITURES</u></b>						* Note - Loss Before Contributions and Transfers is overstated in the 2008-09 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
4000 Equipment Replacement	1,475,304	1,513,790	5,015,000	5,015,000		
4200 Buildings and Improvements						
P630 Replace Data Center Fire Panel	322,597	3,049	0	0		
P631 Data Center Infrastruc Upgrade	0	20,755	0	0		
P632 Replace Data Center UPS Units	0	1,207,937	0	0		
TOTAL BUILDINGS AND IMPROVEMENTS	322,597	1,231,741	0	0		
TOTAL CAPITAL ASSET EXPENDITURES	1,797,901	2,745,531	5,015,000	5,015,000		
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>						
Income (Loss) Before Contributions and Transfers	(2,656,074)	(632,607)	(4,192,961)	(4,192,961)		
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,215,434	(133,718)	0	0		
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(5,190,806)	4,109,994	(3,712,517)	(3,712,517)		
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	715,045	(2,003,721)	0	0		
Increase (Decrease) in Net Assets - Unrestricted	(4,916,400)	1,339,948	(7,905,478)	(7,905,478)		
Net Assets - Unrestricted - Beginning of Year	8,474,181	3,557,781	7,905,478	7,905,478		
Net Assets - Unrestricted - End of Year	3,557,781	4,897,729	0	0		

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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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					290 - Health Maintenance Organization Health Plans Internal Service Fund
7710 Insurance Premiums	88,658,441	102,084,445	112,837,500	112,837,500	
TOTAL OPERATING INCOME	88,658,441	102,084,445	112,837,500	112,837,500	
<b>OPERATING EXPENSES</b>					
3530 Insurance Premiums	89,454,335	102,040,781	115,517,258	115,517,258	
TOTAL OPERATING EXPENSES	89,454,335	102,040,781	115,517,258	115,517,258	
NET OPERATING INCOME (LOSS)	(795,894)	43,664	(2,679,758)	(2,679,758)	
<b>NON-OPERATING REVENUE</b>					
7040 Federal - Health Administration	0	150,302	0	0	
7670 Miscellaneous Revenue	58,989	98,629	0	0	
TOTAL NON-OPERATING REVENUE	58,989	248,931	0	0	
NET NON-OPERATING INCOME (LOSS)	58,989	248,931	0	0	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(736,905)	292,595	(2,679,758)	(2,679,758)	
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</b>					
Income (Loss) Before Contributions and Transfers	(736,905)	292,595	(2,679,758)	(2,679,758)	
Increase (Decrease) in Net Assets - Unrestricted	(736,905)	292,595	(2,679,758)	(2,679,758)	
Net Assets - Unrestricted - Beginning of Year	4,137,025	3,400,120	2,679,758	2,679,758	
Net Assets - Unrestricted - End of Year	3,400,120	3,692,715	0	0	

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OPERATION OF INTERNAL SERVICE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					291 - Unemployment Insurance
7710 Insurance Premiums	1,433,688	1,058,230	783,000	783,000	Internal Service Fund
TOTAL OPERATING INCOME	1,433,688	1,058,230	783,000	783,000	
<b>OPERATING EXPENSES</b>					
SERVICES & SUPPLIES					
1900 Professional and Specialized Services	47,360	85,813	62,340	62,340	
1911 CWCAP Charges	21,503	15,908	20,827	20,827	
TOTAL SERVICES & SUPPLIES	68,862	101,721	83,167	83,167	
OTHER CHARGES					
3510 Other Charges - Operating	836,087	593,459	9,545,848	9,545,848	
TOTAL OTHER CHARGES	836,087	593,459	9,545,848	9,545,848	
TOTAL OPERATING EXPENSES	904,949	695,180	9,629,015	9,629,015	
NET OPERATING INCOME (LOSS)	528,738	363,051	(8,846,015)	(8,846,015)	
<b>NON-OPERATING REVENUE</b>					
6610 Interest	460,461	431,123	262,200	262,200	
7670 Miscellaneous Revenue	2,880	4,998	0	0	
TOTAL NON-OPERATING REVENUE	463,341	436,121	262,200	262,200	
<b>NON-OPERATING EXPENSES</b>					
1912 Investment Administrative Fees	8,929	9,823	6,900	6,900	
TOTAL NON-OPERATING EXPENSES	8,929	9,823	6,900	6,900	
NET NON-OPERATING INCOME (LOSS)	454,411	426,299	255,300	255,300	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	983,149	789,349	(8,590,715)	(8,590,715)	

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OPERATION OF INTERNAL SERVICE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					291 - Unemployment Insurance Internal Service Fund
Income (Loss) Before Contributions and Transfers	983,149	789,349	(8,590,715)	(8,590,715)	
Increase (Decrease) in Net Assets - Unrestricted	983,149	789,349	(8,590,715)	(8,590,715)	
Net Assets - Unrestricted - Beginning of Year	7,474,922	8,458,072	8,590,715	8,590,715	
Net Assets - Unrestricted - End of Year	8,458,072	9,247,421	0	0	

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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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					292 - Self-Insured PPO Health Plans Internal Service Fund
7710 Insurance Premiums	57,909,876	54,086,790	51,158,300	51,158,300	
<b>TOTAL OPERATING INCOME</b>	<b>57,909,876</b>	<b>54,086,790</b>	<b>51,158,300</b>	<b>51,158,300</b>	
<b>OPERATING EXPENSES</b>					
<b>SERVICES &amp; SUPPLIES</b>					
1800 Office Expense	0	0	31,500	31,500	
1803 Postage	0	4,709	0	0	
1900 Professional and Specialized Services	2,068,765	2,433,265	2,722,407	2,722,407	
1911 CWCAP Charges	104,343	100,185	108,907	108,907	
2400 Special Departmental Expense	2,283,202	2,354,586	2,454,712	2,454,712	
2700 Transportation and Travel - Meetings/Conferences	894	0	10,343	10,343	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>4,457,205</b>	<b>4,892,745</b>	<b>5,327,869</b>	<b>5,327,869</b>	
<b>OTHER CHARGES</b>					
3500 Judgments and Damages	(1,684)	0	0	0	
3510 Other Charges - Operating	46,241,884	53,526,967	54,749,189	54,749,189	
<b>TOTAL OTHER CHARGES</b>	<b>46,240,200</b>	<b>53,526,967</b>	<b>54,749,189</b>	<b>54,749,189</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>50,697,405</b>	<b>58,419,712</b>	<b>60,077,058</b>	<b>60,077,058</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>7,212,471</b>	<b>(4,332,922)</b>	<b>(8,918,758)</b>	<b>(8,918,758)</b>	
<b>NON-OPERATING REVENUE</b>					
6610 Interest	1,863,163	1,833,467	452,200	452,200	
7040 Federal - Health Administration	0	1,036,004	1,100,000	1,100,000	
7670 Miscellaneous Revenue	768,952	871,274	400,000	400,000	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>2,632,115</b>	<b>3,740,745</b>	<b>1,952,200</b>	<b>1,952,200</b>	
<b>NON-OPERATING EXPENSES</b>					
1912 Investment Administrative Fees	36,097	41,839	25,411	25,411	



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

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OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>NON-OPERATING EXPENSES, Cont.</u></b>					292 - Self-Insured PPO Health Plans Internal Service Fund
TOTAL NON-OPERATING EXPENSES	36,097	41,839	25,411	25,411	
NET NON-OPERATING INCOME (LOSS)	2,596,019	3,698,906	1,926,789	1,926,789	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	9,808,490	(634,016)	(6,991,969)	(6,991,969)	
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					
Income (Loss) Before Contributions and Transfers	9,808,490	(634,016)	(6,991,969)	(6,991,969)	
7810 Transfers In - from Fund 100	1,402,131	1,416,704	1,517,000	1,517,000	
Increase (Decrease) in Net Assets - Unrestricted	11,210,621	782,688	(5,474,969)	(5,474,969)	
Net Assets - Unrestricted - Beginning of Year	21,806,285	33,016,907	5,474,969	5,474,969	
Net Assets - Unrestricted - End of Year	33,016,907	33,799,595	0	0	

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

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OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					293 - Workers' Compensation Internal Service Fund
7590 Other Charges for Services	0	4,136	0	0	
7710 Insurance Premiums	36,988,386	24,977,748	20,161,344	20,161,344	
TOTAL OPERATING INCOME	36,988,386	24,981,884	20,161,344	20,161,344	
<b>OPERATING EXPENSES</b>					
SALARIES & BENEFITS					
0100 Salaries and Wages	36,560	(21,769)	0	0	
0101 Regular Salaries	544,650	563,390	746,437	746,437	
0102 Extra Help	174	1,855	0	0	
0103 Overtime	2,480	3,432	5,000	5,000	
0104 Annual Leave Payoffs	8,340	5,807	55,000	55,000	
0110 Performance Incentive Pay	113	51	0	0	
0111 Other Pay	1,043	1,674	1,680	1,680	
0200 Retirement	124,890	134,300	183,861	183,861	
0301 Unemployment Insurance	660	464	461	461	
0305 Salary Continuance Insurance	1,042	1,125	716	716	
0306 Health Insurance	45,062	42,698	53,172	53,172	
0308 Dental Insurance	1,829	1,845	1,224	1,224	
0309 Life Insurance	394	395	540	540	
0310 Accidental Death and Dismemberment Insurance	72	72	108	108	
0319 Other Insurance	4,333	4,167	4,368	4,368	
0352 Workers Compensation - General	11,184	5,591	4,462	4,462	
0401 Medicare	8,048	8,615	10,834	10,834	
TOTAL SALARIES & BENEFITS	790,876	753,714	1,067,863	1,067,863	
SERVICES & SUPPLIES					
0700 Communications	0	11,515	0	0	
0701 Telephone/Telegraph - Interfund Transfer	4,039	6,163	11,400	11,400	

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 Internal Service Fund  
 SERVICE ACT: Insurance Coverage

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<b><u>OPERATING EXPENSES, Cont.</u></b>					293 - Workers' Compensation
SERVICES & SUPPLIES, Cont.					Internal Service Fund
1000 Household Expense	15,528	0	0	0	
1001 Household Expense - Trash	364	0	0	0	
1100 Insurance	4,188	4,724	4,887	4,887	
1300 Maintenance - Equipment	0	2	0	0	
1400 Maintenance - Buildings and Improvements	10,988	10,153	2,500	2,500	
1402 Minor Alterations and Improvements	52	26,266	1,000	1,000	
1600 Memberships	225	275	300	300	
1800 Office Expense	4,508	11,941	8,000	8,000	
1801 Duplicating Services (RDMD/Reprographics)	22,745	7,258	6,500	6,500	
1802 Periodicals and Journals	0	507	0	0	
1803 Postage	11,783	279	1,500	1,500	
1806 Printing Costs - Outside Vendors	11	11	50	50	
1809 Minor Office Equipment to be Controlled	23,872	90,368	10,000	10,000	
1900 Professional and Specialized Services	2,559,881	3,156,586	4,306,385	4,306,385	
1911 CWCAP Charges	130,156	126,439	150,000	150,000	
2100 Rents and Leases - Equipment	0	2,910	0	0	
2200 Rents and Leases - Buildings and Improvements	10,895	126,467	167,933	167,933	
2400 Special Departmental Expense	1,380	824	3,000	3,000	
2405 Optional Benefit Plan	7,000	7,000	10,512	10,512	
2600 Transportation and Travel - General	8,389	7,748	8,400	8,400	
2601 Private Auto Mileage	110	119	200	200	
2602 Garage Expense	9,805	9,579	12,000	12,000	
2700 Transportation and Travel - Meetings/Conferences	4,460	4,652	10,000	10,000	
2800 Utilities	7,709	0	0	0	
2801 Utilities - Purchased Electricity	7,472	0	0	0	
2802 Utilities - Purchased Gas	22	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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>OPERATING EXPENSES, Cont.</u></b>					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.
SERVICES & SUPPLIES, Cont.					
2803 Utilities - Purchased Water	191	0	0	0	
2890 Intra-Agency Services & Supplies Billing Offsets	(11,184)	(5,591)	(4,462)	(4,462)	
TOTAL SERVICES & SUPPLIES	2,834,588	3,606,196	4,710,105	4,710,105	
OTHER CHARGES					
3520 Insurance Claims *	38,547,849	25,735,981	20,042,147	20,042,147	
TOTAL OTHER CHARGES	38,547,849	25,735,981	20,042,147	20,042,147	
MISCELLANEOUS					
5300 Depreciation	544	0	0	0	
TOTAL MISCELLANEOUS	544	0	0	0	
TOTAL OPERATING EXPENSES	42,173,857	30,095,891	25,820,115	25,820,115	
NET OPERATING INCOME (LOSS)	(5,185,471)	(5,114,007)	(5,658,771)	(5,658,771)	
<b><u>NON-OPERATING REVENUE</u></b>					
6610 Interest	4,366,786	4,079,966	4,440,000	4,440,000	
7670 Miscellaneous Revenue	353,494	347,327	450,000	450,000	
TOTAL NON-OPERATING REVENUE	4,720,280	4,427,293	4,890,000	4,890,000	
<b><u>NON-OPERATING EXPENSES</u></b>					
1912 Investment Administrative Fees	84,613	93,420	96,000	96,000	
TOTAL NON-OPERATING EXPENSES	84,613	93,420	96,000	96,000	
NET NON-OPERATING INCOME (LOSS)	4,635,667	4,333,873	4,794,000	4,794,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(549,804)	(780,133)	(864,771)	(864,771)	
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					
Income (Loss) Before Contributions and Transfers	(549,804)	(780,133)	(864,771)	(864,771)	
7810 Transfers In - from Fund 100	817,491	503,101	700,000	700,000	

STATE CONTROLLER  
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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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED, Cont.</b>					293 - Workers' Compensation Internal Service Fund
Changes to Reserves - Encumbrance - (Inc)/Dec.	(442,855)	190,805	0	0	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	544	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(174,624)	(86,227)	(164,771)	(164,771)	
Net Assets - Unrestricted - Beginning of Year	173,883	(741)	164,771	164,771	
Net Assets - Unrestricted - End of Year	(741)	(86,968)	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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					294 - Property and Casualty Risk
7590 Other Charges for Services	66,908	114,561	150,000	150,000	Internal Service Fund
7710 Insurance Premiums	19,100,723	19,398,475	23,065,918	23,065,918	
TOTAL OPERATING INCOME	19,167,631	19,513,036	23,215,918	23,215,918	
<b>OPERATING EXPENSES</b>					
SALARIES & BENEFITS					
0100 Salaries and Wages	8,556	(66,967)	0	0	
0101 Regular Salaries	724,454	904,202	974,416	974,416	
0102 Extra Help	3,599	55	0	0	
0103 Overtime	4,106	6,684	7,500	7,500	
0104 Annual Leave Payoffs	19,685	12,437	75,000	75,000	
0110 Performance Incentive Pay	99	1	0	0	
0111 Other Pay	83	(19)	0	0	
0200 Retirement	174,474	222,438	217,713	217,713	
0301 Unemployment Insurance	894	729	511	511	
0305 Salary Continuance Insurance	2,411	3,156	1,126	1,126	
0306 Health Insurance	70,180	90,633	95,868	95,868	
0308 Dental Insurance	3,981	5,465	2,448	2,448	
0309 Life Insurance	857	1,170	1,080	1,080	
0310 Accidental Death and Dismemberment Insurance	156	213	216	216	
0319 Other Insurance	3,711	4,241	4,368	4,368	
0352 Workers Compensation - General	6,024	3,791	3,212	3,212	
0401 Medicare	6,670	8,890	8,438	8,438	
TOTAL SALARIES & BENEFITS	1,029,941	1,197,119	1,391,896	1,391,896	
SERVICES & SUPPLIES					
0700 Communications	0	7,362	0	0	
0701 Telephone/Telegraph - Interfund Transfer	13,852	28,340	21,000	21,000	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>OPERATING EXPENSES, Cont.</u></b>					294 - Property and Casualty Risk
SERVICES & SUPPLIES, Cont.					Internal Service Fund
1000 Household Expense	17,747	0	0	0	
1001 Household Expense - Trash	416	0	0	0	
1100 Insurance	10,949,556	12,008,929	11,010,554	11,010,554	
1300 Maintenance - Equipment	267	0	500	500	
1400 Maintenance - Buildings and Improvements	16,821	12,073	1,500	1,500	
1402 Minor Alterations and Improvements	3,008	15,701	500	500	
1600 Memberships	1,115	1,080	1,500	1,500	
1800 Office Expense	15,697	13,029	25,000	25,000	
1801 Duplicating Services (RDMD/Reprographics)	626	812	1,500	1,500	
1802 Periodicals and Journals	1,185	1,462	1,500	1,500	
1803 Postage	2,100	226	2,500	2,500	
1809 Minor Office Equipment to be Controlled	27,530	61,231	25,000	25,000	
1900 Professional and Specialized Services	113,376	125,240	236,718	236,718	
1901 Data Processing Services	264	228	300	300	
1908 Temporary Help	0	18,440	0	0	
1911 CWCAP Charges	179,005	194,748	220,000	220,000	
2100 Rents and Leases - Equipment	48,942	13,113	15,000	15,000	
2200 Rents and Leases - Buildings and Improvements	2,880	76,039	102,270	102,270	
2400 Special Departmental Expense	958	0	2,500	2,500	
2405 Optional Benefit Plan	18,375	21,000	21,024	21,024	
2600 Transportation and Travel - General	0	57	0	0	
2601 Private Auto Mileage	0	75	250	250	
2700 Transportation and Travel - Meetings/Conferences	1,454	3,982	5,000	5,000	
2800 Utilities	8,810	0	0	0	
2801 Utilities - Purchased Electricity	8,539	0	0	0	
2802 Utilities - Purchased Gas	26	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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>OPERATING EXPENSES, Cont.</u></b>					294 - Property and Casualty Risk 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.
SERVICES & SUPPLIES, Cont.					
2803 Utilities - Purchased Water	218	0	0	0	
2890 Intra-Agency Services & Supplies Billing Offsets	(4,757)	(3,834)	(6,294)	(6,294)	
TOTAL SERVICES & SUPPLIES	11,428,010	12,599,334	11,687,822	11,687,822	
OTHER CHARGES					
3500 Judgments and Damages *	6,198,738	7,378,071	20,539,003	20,539,003	
TOTAL OTHER CHARGES	6,198,738	7,378,071	20,539,003	20,539,003	
MISCELLANEOUS					
5300 Depreciation	544	0	0	0	
TOTAL MISCELLANEOUS	544	0	0	0	
TOTAL OPERATING EXPENSES	18,657,234	21,174,525	33,618,721	33,618,721	
NET OPERATING INCOME (LOSS)	510,397	(1,661,489)	(10,402,803)	(10,402,803)	
<b><u>NON-OPERATING REVENUE</u></b>					
6610 Interest	1,261,428	1,148,309	1,138,800	1,138,800	
7670 Miscellaneous Revenue	337,220	432,288	250,000	250,000	
7680 Six-Month Expired (Outlawed) Checks	806	853	0	0	
7690 Returned Check Charges	(25)	25	0	0	
TOTAL NON-OPERATING REVENUE	1,599,429	1,581,474	1,388,800	1,388,800	
<b><u>NON-OPERATING EXPENSES</u></b>					
1912 Investment Administrative Fees	24,576	25,189	25,000	25,000	
TOTAL NON-OPERATING EXPENSES	24,576	25,189	25,000	25,000	
NET NON-OPERATING INCOME (LOSS)	1,574,854	1,556,285	1,363,800	1,363,800	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	2,085,251	(105,204)	(9,039,003)	(9,039,003)	



STATE CONTROLLER  
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OPERATION OF INTERNAL SERVICE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					294 - Property and Casualty Risk Internal Service Fund
Income (Loss) Before Contributions and Transfers	2,085,251	(105,204)	(9,039,003)	(9,039,003)	
4801 Transfers Out - to Funds 101-199	0	0	(30,000)	(30,000)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(47,768)	67,936	0	0	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	544	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	2,038,027	(37,268)	(9,069,003)	(9,069,003)	
Net Assets - Unrestricted - Beginning of Year	6,973,671	9,011,699	9,069,003	9,069,003	
Net Assets - Unrestricted - End of Year	9,011,699	8,974,430	0	0	

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 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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					295 - Retiree Medical Internal Service Fund
7710 Insurance Premiums	36,510,093	20,424,130	0	0	
<b>TOTAL OPERATING INCOME</b>	<b>36,510,093</b>	<b>20,424,130</b>	<b>0</b>	<b>0</b>	
<b>OPERATING EXPENSES</b>					
<b>SERVICES &amp; SUPPLIES</b>					
1900 Professional and Specialized Services	284,993	603,843	0	0	
1911 CWCAP Charges	87,001	213,969	0	0	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>371,994</b>	<b>817,812</b>	<b>0</b>	<b>0</b>	
<b>OTHER CHARGES</b>					
3510 Other Charges - Operating	22,182,819	12,583,407	0	0	
<b>TOTAL OTHER CHARGES</b>	<b>22,182,819</b>	<b>12,583,407</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>22,554,813</b>	<b>13,401,219</b>	<b>0</b>	<b>0</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>13,955,280</b>	<b>7,022,912</b>	<b>0</b>	<b>0</b>	
<b>NON-OPERATING REVENUE</b>					
6610 Interest	2,438,754	1,640,376	0	0	
7040 Federal - Health Administration	2,228,753	241,769	0	0	
7670 Miscellaneous Revenue	30,196	50,519	0	0	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>4,697,703</b>	<b>1,932,664</b>	<b>0</b>	<b>0</b>	
<b>NON-OPERATING EXPENSES</b>					
1912 Investment Administrative Fees	47,228	31,625	0	0	
3100 Contributions to Non-County Government Agencies	0	65,652,963	0	0	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>47,228</b>	<b>65,684,588</b>	<b>0</b>	<b>0</b>	
<b>NET NON-OPERATING INCOME (LOSS)</b>	<b>4,650,475</b>	<b>(63,751,924)</b>	<b>0</b>	<b>0</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>18,605,755</b>	<b>(56,729,013)</b>	<b>0</b>	<b>0</b>	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					295 - Retiree Medical Internal Service Fund
Income (Loss) Before Contributions and Transfers	18,605,755	(56,729,013)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	18,605,755	(56,729,013)	0	0	
Net Assets - Unrestricted - Beginning of Year	38,138,994	56,744,749	0	0	
Net Assets - Unrestricted - End of Year	56,744,749	15,736	0	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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					296 - Transportation Internal Service Fund
7590 Other Charges for Services	19,974,749	22,687,873	20,228,449	20,228,449	
TOTAL OPERATING INCOME	19,974,749	22,687,873	20,228,449	20,228,449	
<b>OPERATING EXPENSES</b>					
SALARIES & BENEFITS					
0100 Salaries and Wages	23,654	(76,210)	0	0	
0101 Regular Salaries	4,314,692	4,587,127	4,803,685	4,803,685	
0102 Extra Help	0	12,787	67,600	67,600	
0103 Overtime	193,997	159,290	173,799	173,799	
0104 Annual Leave Payoffs	45,265	36,707	113,231	113,231	
0105 Vacation Payoff	5,696	7,898	10,787	10,787	
0106 Sick Leave Payoff	13,993	40,637	54,500	54,500	
0110 Performance Incentive Pay	920	620	0	0	
0111 Other Pay	43,241	27,323	40,324	40,324	
0200 Retirement	956,945	1,028,880	1,091,186	1,091,186	
0301 Unemployment Insurance	5,511	3,852	2,942	2,942	
0305 Salary Continuance Insurance	1,924	2,174	844	844	
0306 Health Insurance	585,253	604,209	664,668	664,668	
0308 Dental Insurance	3,397	3,584	1,632	1,632	
0309 Life Insurance	731	790	720	720	
0310 Accidental Death and Dismemberment Insurance	135	144	144	144	
0319 Other Insurance	54,524	58,194	47,004	47,004	
0352 Workers Compensation - General	384,780	225,879	306,595	306,595	
0401 Medicare	55,145	57,443	59,409	59,409	
TOTAL SALARIES & BENEFITS	6,689,804	6,781,327	7,439,070	7,439,070	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>OPERATING EXPENSES, Cont.</u></b>					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	29,934	29,832	34,318	34,318	
0700 Communications	257	202	0	0	
0701 Telephone/Telegraph - Interfund Transfer	41,561	41,703	66,124	66,124	
0900 Food	16	0	16	16	
1000 Household Expense	103,842	101,306	112,895	112,895	
1001 Household Expense - Trash	12,556	15,037	14,742	14,742	
1100 Insurance	253,934	348,199	291,136	291,136	
1300 Maintenance - Equipment	2,199,222	2,664,494	2,359,854	2,359,854	
1301 Maintenance - Inventory Parts	599,155	640,633	599,082	599,082	
1302 Parts Not Direct Billed To Customer	248,942	223,028	217,133	217,133	
1400 Maintenance - Buildings and Improvements	207,533	168,980	260,198	260,198	
1402 Minor Alterations and Improvements	55,120	22,282	72,387	72,387	
1500 Medical, Dental and Laboratory Supplies	38	31	50	50	
1600 Memberships	1,810	1,555	2,100	2,100	
1700 Miscellaneous Expense	(98,605)	(26,427)	47,000	47,000	
1800 Office Expense	29,912	18,733	33,896	33,896	
1801 Duplicating Services (RDMD/Reprographics)	4,865	6,404	5,642	5,642	
1802 Periodicals and Journals	0	0	500	500	
1803 Postage	1,020	2,665	2,187	2,187	
1806 Printing Costs - Outside Vendors	0	296	296	296	
1809 Minor Office Equipment to be Controlled	63,351	77,093	129,449	129,449	
1900 Professional and Specialized Services	1,263,668	1,184,477	1,454,058	1,454,058	
1901 Data Processing Services	0	0	2,400	2,400	
1902 Photographic Microfilm Expense	0	0	400	400	
1911 CWCAP Charges	545,117	549,089	550,388	550,388	
2000 Publications and Legal Notices	1,528	1,181	1,600	1,600	

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 COUNTY BUDGET ACT  
 (1985)

OPERATION OF INTERNAL SERVICE FUND

FUND TITLE: Transportation Internal  
 Service Fund  
 SERVICE ACT: Transportation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>OPERATING EXPENSES, Cont.</u></b>					296 - Transportation Internal Service Fund
SERVICES & SUPPLIES, Cont.					
2100 Rents and Leases - Equipment	104,322	122,155	145,876	145,876	
2300 Small Tools and Instruments	51,828	38,481	66,522	66,522	
2400 Special Departmental Expense	3,723,119	4,415,561	3,768,164	3,468,164	
2405 Optional Benefit Plan	14,500	16,333	14,016	14,016	
2600 Transportation and Travel - General	63	1,908	1,200	1,200	
2601 Private Auto Mileage	954	1,200	3,765	3,765	
2602 Garage Expense	230,169	247,361	247,496	247,496	
2700 Transportation and Travel - Meetings/Conferences	31,929	26,602	38,436	38,436	
2800 Utilities	36	162	100	100	
2801 Utilities - Purchased Electricity	136,768	121,415	141,611	141,611	
2802 Utilities - Purchased Gas	21,598	30,184	22,968	22,968	
2803 Utilities - Purchased Water	29,563	37,347	35,882	35,882	
2890 Intra-Agency Services & Supplies Billing Offsets	(230,250)	(243,108)	(247,495)	(247,495)	
TOTAL SERVICES & SUPPLIES	9,679,378	10,886,393	10,496,392	10,196,392	
CAPITAL ASSETS					
4000 Equipment	0	0	4,961,380	4,961,380	
4200 Buildings and Improvements	0	0	2,007,000	2,307,000	
TOTAL CAPITAL ASSETS	0	0	6,968,380	7,268,380	
MISCELLANEOUS					
5300 Depreciation	3,185,072	3,440,365	0	0	
TOTAL MISCELLANEOUS	3,185,072	3,440,365	0	0	
TOTAL OPERATING EXPENSES	19,554,254	21,108,085	24,903,842	24,903,842	
NET OPERATING INCOME (LOSS)	420,495	1,579,788	(4,675,393)	(4,675,393)	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>NON-OPERATING REVENUE</u></b>					296 - Transportation Internal Service Fund
6610 Interest	361,297	401,385	378,259	378,259	
6920 State - Construction	0	0	800,000	800,000	
7110 Federal - Other	529	0	475	475	
7670 Miscellaneous Revenue	222,102	320,546	230,884	230,884	
7680 Six-Month Expired (Outlawed) Checks	3,139	645	0	0	
7852 Capital Asset Sales - Non-Taxable - Resale	0	(207)	184,100	184,100	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>587,067</b>	<b>722,369</b>	<b>1,593,718</b>	<b>1,593,718</b>	
<b><u>NON-OPERATING EXPENSES</u></b>					
1912 Investment Administrative Fees	7,024	9,199	8,534	8,534	
3700 Taxes and Assessments	5,498	6,035	6,635	6,635	
5400 Loss or (Gain) on Disposition of Assets	(168,035)	(80,603)	30,540	30,540	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>(155,513)</b>	<b>(65,370)</b>	<b>45,709</b>	<b>45,709</b>	
<b>NET NON-OPERATING INCOME (LOSS)</b>	<b>742,580</b>	<b>787,739</b>	<b>1,548,009</b>	<b>1,548,009</b>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>1,163,075</b>	<b>2,367,527</b>	<b>(3,127,384)</b>	<b>(3,127,384)</b>	
<b><u>CAPITAL ASSET EXPENDITURES</u></b>					
4000 Equipment					
Replacement	4,144,266	2,964,757	3,448,829	3,448,829	
Additional & Excess Replacement Cost over Deprec.	1,322,232	948,926	1,512,551	1,512,551	Note - Replacement equipment is financed
4200 Buildings and Improvements					by funds generated through depreciation
P700 SWPP - Civic Center Fueling & Car Wash	19,310	0	30,000	30,000	expense. Additional equipment and
P701 SWPP - S. County Transportation Repair Facilities	5,639	0	30,000	30,000	excess replacement cost over depreciation
P702 SWPP - Fruit Street Fueling & Car Wash	7,218	0	30,000	30,000	are financed by contributions from the
P724 Expand South County Garage Capability	26,175	(34)	0	0	County General Fund.
P725 Develop Countywide Alternative Fuel Capability	0	0	1,300,000	1,300,000	
P726 Fuel Focus System	142,093	17,276	0	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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>CAPITAL ASSET EXPENDITURES, Cont.</u></b>					296 - Transportation Internal Service Fund
4200 Buildings and Improvements, Cont.					
P727 Phase II Vapor Recover Upgrade	0	9,882	217,000	517,000	
P728 Katella Yard Relocation	0	0	400,000	400,000	
TOTAL BUILDINGS AND IMPROVEMENTS	200,434	27,124	2,007,000	2,307,000	
TOTAL CAPITAL ASSET EXPENDITURES	5,666,932	3,940,807	6,968,380	7,268,380	
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					
Income (Loss) Before Contributions and Transfers	1,163,075	2,367,527	(3,127,384)	(3,127,384)	
7805 Capital Contributions	405,847	198,470	0	0	
7810 Transfers In - from Fund 100	1,322,232	948,926	1,512,551	1,512,551	
7811 Transfers In - from Funds 101-199	414,413	0	4,476	4,476	
7812 Transfers In - from Funds 2AA-299	6,030	0	0	0	
Changes to Reserves - Encumbrance - (Inc)/Dec.	412,331	(285,247)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(396,191)	396,191	396,191	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(2,690,050)	(582,260)	(2,372,313)	(2,372,313)	
Changes to Reserves - Inventory of Material & Supplies - (Inc)/Dec.	(98,605)	(26,427)	0	0	
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	(334,869)	(411,724)	0	0	
Changes to Designations - Fuel System Replacement - (Inc)/Dec.	25,000	(68,174)	(77,018)	(77,018)	
Increase (Decrease) in Net Assets - Unrestricted	625,404	1,744,900	(3,663,497)	(3,663,497)	
Net Assets - Unrestricted - Beginning of Year	2,768,548	3,393,953	3,663,497	3,663,497	
Net Assets - Unrestricted - End of Year	3,393,952	5,138,853	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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					297 - Reprographics Internal Service Fund
7590 Other Charges for Services	3,903,740	4,182,035	4,613,464	4,613,464	
TOTAL OPERATING INCOME	3,903,740	4,182,035	4,613,464	4,613,464	
<b>OPERATING EXPENSES</b>					
SALARIES & BENEFITS					
0100 Salaries and Wages	93	(3,680)	0	0	
0101 Regular Salaries	1,215,272	1,191,810	1,274,616	1,274,616	
0102 Extra Help	85	55	0	0	
0103 Overtime	13,224	16,435	16,881	16,881	
0104 Annual Leave Payoffs	7,436	13,569	23,500	23,500	
0110 Performance Incentive Pay	286	78	0	0	
0111 Other Pay	7,341	6,814	9,900	9,900	
0200 Retirement	268,556	266,161	292,321	292,321	
0301 Unemployment Insurance	1,485	970	770	770	
0305 Salary Continuance Insurance	487	541	210	210	
0306 Health Insurance	176,526	165,599	185,964	185,964	
0308 Dental Insurance	914	923	408	408	
0309 Life Insurance	197	198	180	180	
0310 Accidental Death and Dismemberment Insurance	36	36	36	36	
0319 Other Insurance	17,103	16,818	14,256	14,256	
0352 Workers Compensation - General	41,940	28,520	28,518	28,518	
0401 Medicare	17,552	17,318	18,426	18,426	
TOTAL SALARIES & BENEFITS	1,768,532	1,722,163	1,865,986	1,865,986	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	5,227	4,903	5,500	5,500	
0701 Telephone/Telegraph - Interfund Transfer	8,525	9,468	11,500	11,500	
1000 Household Expense	10,619	10,949	19,800	19,800	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>OPERATING EXPENSES, Cont.</u></b>					297 - Reprographics Internal Service Fund
SERVICES & SUPPLIES, Cont.					
1001 Household Expense - Trash	3,582	3,802	3,000	3,000	
1100 Insurance	10,798	12,513	13,487	13,487	
1300 Maintenance - Equipment	27,394	24,701	75,300	75,300	
1400 Maintenance - Buildings and Improvements	37,436	55,561	81,000	81,000	
1402 Minor Alterations and Improvements	4,003	7,892	0	0	
1700 Miscellaneous Expense	0	0	20,000	20,000	
1800 Office Expense	1,135,131	828,437	969,500	969,500	
1801 Duplicating Services (RDMD/Reprographics)	0	1,237	0	0	
1803 Postage	0	19	20	20	
1806 Printing Costs - Outside Vendors	17,224	1,023	20,000	20,000	
1809 Minor Office Equipment to be Controlled	6,345	3,799	19,100	19,100	
1900 Professional and Specialized Services	320,637	279,495	357,600	357,600	
1911 CWCAP Charges	109,418	124,720	158,796	158,796	
2100 Rents and Leases - Equipment	721,643	640,995	783,000	783,000	
2300 Small Tools and Instruments	23	0	1,000	1,000	
2400 Special Departmental Expense	0	117	4,500	4,500	
2405 Optional Benefit Plan	3,500	3,500	3,504	3,504	
2600 Transportation and Travel - General	49	43	0	0	
2601 Private Auto Mileage	0	0	400	400	
2602 Garage Expense	14,252	15,304	17,000	17,000	
2801 Utilities - Purchased Electricity	55,474	45,465	65,000	65,000	
2802 Utilities - Purchased Gas	9,764	16,063	25,000	25,000	
2803 Utilities - Purchased Water	1,419	1,852	2,500	2,500	
TOTAL SERVICES & SUPPLIES	2,502,464	2,091,857	2,656,507	2,656,507	
CAPITAL ASSETS					
4000 Equipment	0	0	182,000	182,000	
TOTAL CAPITAL ASSETS	0	0	182,000	182,000	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
					297 - Reprographics Internal Service Fund
<b><u>OPERATING EXPENSES, Cont.</u></b>					
MISCELLANEOUS					
5300 Depreciation	78,972	123,729	135,000	135,000	
TOTAL MISCELLANEOUS	78,972	123,729	135,000	135,000	
TOTAL OPERATING EXPENSES	4,349,968	3,937,749	4,839,493	4,839,493	
NET OPERATING INCOME (LOSS) *	(446,228)	244,286	(226,029)	(226,029)	* Note - Net Operating Loss is overstated in the 2008-09 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
<b><u>NON-OPERATING REVENUE</u></b>					
6610 Interest	51,715	37,398	45,000	45,000	
7661 Other Sales - Taxable	197,308	295,532	245,000	245,000	
7670 Miscellaneous Revenue	10,970	18,786	0	0	
7680 Six-Month Expired (Outlawed) Checks	0	65	0	0	
TOTAL NON-OPERATING REVENUE	259,992	351,782	290,000	290,000	
<b><u>NON-OPERATING EXPENSES</u></b>					
1912 Investment Administrative Fees	1,006	878	1,500	1,500	
3700 Taxes and Assessments	1,696	3,476	4,000	4,000	
5400 Loss or (Gain) on Disposition of Assets	0	4,495	3,000	3,000	
TOTAL NON-OPERATING EXPENSES	2,702	8,849	8,500	8,500	
NET NON-OPERATING INCOME (LOSS)	257,290	342,933	281,500	281,500	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	(188,938)	587,219	55,471	55,471	* Note - Income Before Contributions and Transfers is understated in the 2008-09 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
<b><u>CAPITAL ASSET EXPENDITURES</u></b>					
4000 Equipment Replacement	637,951	0	182,000	182,000	
TOTAL CAPITAL ASSET EXPENDITURES	637,951	0	182,000	182,000	
					Note - Replacement equipment is financed by funds generated through depreciation expense and/or Net Assets - Unrestricted carried forward from prior years.

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					297 - Reprographics Internal Service Fund
Income (Loss) Before Contributions and Transfers	(188,938)	587,219	55,471	55,471	
4802 Transfers Out - to Funds 2AA-299	(6,030)	0	0	0	
Changes to Reserves - Encumbrance - (Inc)/Dec.	461,672	53,488	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	192,266	0	0	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(558,979)	78,566	(66,330)	(66,330)	
Increase (Decrease) in Net Assets - Unrestricted	(292,275)	911,538	(10,859)	(10,859)	
Net Assets - Unrestricted - Beginning of Year	136,242	(156,033)	10,859	10,859	
Net Assets - Unrestricted - End of Year	(156,033)	755,505	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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					298 - Self-Insured Benefits
7710 Insurance Premiums	3,006,668	3,311,267	1,621,071	1,621,071	Internal Service Fund
TOTAL OPERATING INCOME	3,006,668	3,311,267	1,621,071	1,621,071	
<b>OPERATING EXPENSES</b>					
SERVICES & SUPPLIES					
1809 Minor Office Equipment to be Controlled	0	0	5,900	5,900	
1900 Professional and Specialized Services	77,107	105,391	401,323	401,323	
1911 CWCAP Charges	30,733	35,139	52,749	52,749	
TOTAL SERVICES & SUPPLIES	107,841	140,530	459,972	459,972	
OTHER CHARGES					
3510 Other Charges - Operating	2,125,907	3,992,525	9,696,097	9,696,097	
TOTAL OTHER CHARGES	2,125,907	3,992,525	9,696,097	9,696,097	
TOTAL OPERATING EXPENSES	2,233,748	4,133,055	10,156,069	10,156,069	
NET OPERATING INCOME (LOSS)	772,920	(821,788)	(8,534,998)	(8,534,998)	
<b>NON-OPERATING REVENUE</b>					
6610 Interest	334,147	344,176	243,200	243,200	
7670 Miscellaneous Revenue	580,818	641,985	709,018	709,018	
TOTAL NON-OPERATING REVENUE	914,965	986,161	952,218	952,218	
<b>NON-OPERATING EXPENSES</b>					
1912 Investment Administrative Fees	6,477	7,882	7,500	7,500	
TOTAL NON-OPERATING EXPENSES	6,477	7,882	7,500	7,500	
NET NON-OPERATING INCOME (LOSS)	908,488	978,279	944,718	944,718	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,681,408	156,491	(7,590,280)	(7,590,280)	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b><u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u></b>					298 - Self-Insured Benefits Internal Service Fund
Income (Loss) Before Contributions and Transfers	1,681,408	156,491	(7,590,280)	(7,590,280)	
7810 Transfers In - from Fund 100	275,000	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	1,956,408	156,491	(7,590,280)	(7,590,280)	
Net Assets - Unrestricted - Beginning of Year	5,668,084	7,624,493	7,590,280	7,590,280	
Net Assets - Unrestricted - End of Year	7,624,492	7,780,984	0	0	

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 2008-09

OPERATING DETAIL  (1)	ACTUAL 2006-07  (2)	ACTUAL 2007-08  (3)	PROPOSED ESTIMATES 2008-09  (4)	APPROVED ESTIMATES 2008-09  (5)	(6)
<b>OPERATING INCOME</b>					29Z - Life Insurance Internal Service Fund
7710 Insurance Premiums	966,638	1,051,771	984,581	984,581	
TOTAL OPERATING INCOME	966,638	1,051,771	984,581	984,581	
<b>OPERATING EXPENSES</b>					
3520 Insurance Claims	1,260,367	313,004	0	0	
3530 Insurance Premiums	0	1,056,033	3,072,831	3,072,831	
TOTAL OPERATING EXPENSES	1,260,367	1,369,037	3,072,831	3,072,831	
NET OPERATING INCOME (LOSS)	(293,729)	(317,266)	(2,088,250)	(2,088,250)	
<b>NON-OPERATING REVENUE</b>					
6610 Interest	95,375	79,960	49,000	49,000	
TOTAL NON-OPERATING REVENUE	95,375	79,960	49,000	49,000	
NET NON-OPERATING INCOME (LOSS)	95,375	79,960	49,000	49,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(198,354)	(237,306)	(2,039,250)	(2,039,250)	
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</b>					
Income (Loss) Before Contributions and Transfers	(198,354)	(237,306)	(2,039,250)	(2,039,250)	
Increase (Decrease) in Net Assets - Unrestricted	(198,354)	(237,306)	(2,039,250)	(2,039,250)	
Net Assets - Unrestricted - Beginning of Year	2,549,598	2,351,244	2,039,250	2,039,250	
Net Assets - Unrestricted - End of Year	2,351,244	2,113,938	0	0	