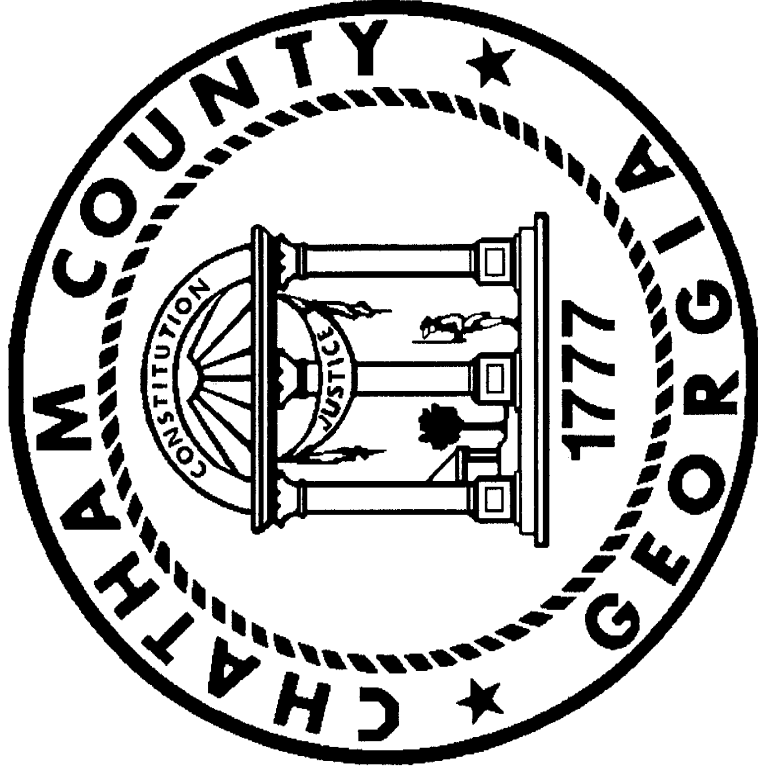


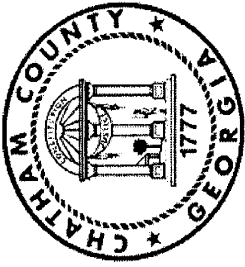
## INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit, or to other governmental units, on a cost reimbursement basis.

**Listing of Internal Service Funds contained herein:**

Catastrophic Claims Fund  
Risk Management Fund  
Health Insurance Fund





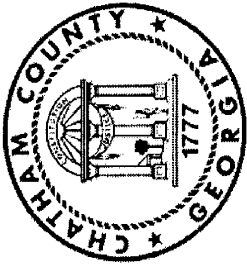
**INTERNAL SERVICE FUNDS  
CATASTROPHIC CLAIMS FUND**

This fund was established to track the reserve that is restricted for payment of catastrophic claims.

**2009 / 2010 CATASTROPHIC CLAIMS FUND**  
**REVENUE / EXPENSES**  
**Fund 619**

	2007 / 2008 Actual	2008 / 2009 Amended	2008 / 2009 YTD Realized	2009 / 2010 Adopted
<b>REVENUES:</b>				
Other Revenue	67,666	15,000	23,201	33,900
Transfers In	-	-	-	-
Net Assets	-	-	-	-
<b>TOTAL REVENUES \$</b>	<b>67,666 \$</b>	<b>15,000 \$</b>	<b>23,201 \$</b>	<b>33,900 \$</b>

	2007 / 2008 Actual	2008 / 2009 Amended	2008 / 2009 YTD Actual	2009 / 2010 Adopted
<b>EXPENSES:</b>				
Other Government Services	-	15,000	-	33,900
Transfers Out - Risk Mgmt Fund	-	-	-	-
<b>TOTAL EXPENSES \$</b>	<b>- \$</b>	<b>15,000 \$</b>	<b>- \$</b>	<b>33,900 \$</b>



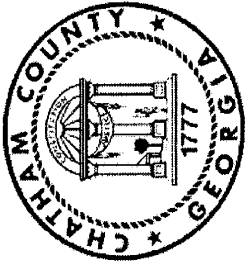
**INTERNAL SERVICE FUNDS  
RISK MANAGEMENT FUND**

This fund was established to track the reserve that is restricted for payment of risk management claims.

**2009 / 2010 RISK MANAGEMENT FUND  
REVENUE / EXPENSES  
Fund 625**

	2007/2008 Actual	2008/2009 YTD Amended	2008/2009 YTD Realized	2009/2010 Adopted
<b>REVENUES:</b>				
Other Revenue	274,770	140,000	484,175	820,000
Transfer In From General Fund	3,137,740	2,395,760	2,395,760	2,100,000
Transfer In from SSD Fund	330,260	439,750	439,750	300,000
Transfer In - Catastrophic Claims Fund	-	-	-	-
Fund Balance	-	195,220	-	-
<b>TOTAL REVENUES \$</b>	<b>3,742,770 \$</b>	<b>3,170,730 \$</b>	<b>3,319,685 \$</b>	<b>3,220,000 \$</b>

	2007/2008 Actual	2008/2009 YTD Amended	2008/2009 YTD Actual	2009/2010 Adopted
<b>EXPENSES:</b>				
Reserve For Deductible	33,592	75,000	76,752	88,000
Reserve for Vehicle Accidents	49,648	70,000	-	70,000
Premium Ins/Surety Bonds	686,504	903,000	793,572	900,000
Claims & Judgments	389,336	632,400	138,659	600,000
Workers Compensation	1,229,790	1,459,330	1,569,319	1,500,000
Unemployment Claims	30,382	31,000	55,116	62,000
<b>TOTAL EXPENSES \$</b>	<b>2,419,253 \$</b>	<b>3,170,730 \$</b>	<b>2,633,418 \$</b>	<b>3,220,000 \$</b>



## INTERNAL SERVICE FUNDS GROUP HEALTH INSURANCE FUND

The Group Health Insurance Internal Service Fund is used to account for physicians, hospitalization and pharmaceutical claims for which the County is self-insured. The Health Insurance Fund also accounts for County-paid individual employee insurance coverage. This fund provides budgetary protection by purchasing excess insurance that otherwise may expose the Fund to significant loss.

Since January 1, 1995, the Fund has endorsed the concept of managed care, whereby, the County contracts with its Third-Party-Administrator (TPA) to provide a Point of Service (POS) Plan for participants. Eligible employees access health care via a primary care physician in exchange for nominal encounter fees. If necessary, employees are referred to designated specialists.

Health care coverage for individual employees is provided as part of the total benefit package. Employees, dependents and retirees participation is dependent upon monthly contributions. Employer contributions are provided from funds with budgeted employees. Contributions for retirees are made by the General Fund M&O. Starting July 1, 2007, retiree activity will be recorded in the OPEB Trust Fund, not in this Internal Service Fund.

**2009 / 2010 HEALTH INSURANCE FUND  
REVENUE / EXPENSES  
Fund 650**

	2007 / 2008 Actual	2008 / 2009 YTD Amended	2008 / 2009 YTD Realized	2009 / 2010 Adopted
<b>REVENUES:</b>				
Employee Contributions	2,059,537	2,367,231	2,069,929	2,488,802
Employer Contributions - Actives	11,911,124	12,297,686	11,935,584	12,298,961
Other	391,858	1,224,811	1,923,935	1,150,237
<b>TOTAL REVENUES</b>	<b>\$ 14,362,519</b>	<b>\$ 15,889,728</b>	<b>\$ 15,929,448</b>	<b>\$ 15,938,000</b>

	2007 / 2008 Actual	2008 / 2009 YTD Amended	2008 / 2009 YTD Actual	2009 / 2010 Adopted
<b>EXPENSES:</b>				
Blue Cross Blue Shield	13,018,660	15,069,788	14,234,284	15,105,707
Insurance Premiums	488,321	564,972	506,962	600,000
Wellness	-	248,438	178,084	232,293
Other	6,521	6,530	2,393	-
<b>TOTAL EXPENSES</b>	<b>\$ 13,513,502</b>	<b>\$ 15,889,728</b>	<b>\$ 14,921,723</b>	<b>\$ 15,938,000</b>

NOTE: Retiree premiums and claims classified in the OPEB Trust Fund effective 7-1-07