

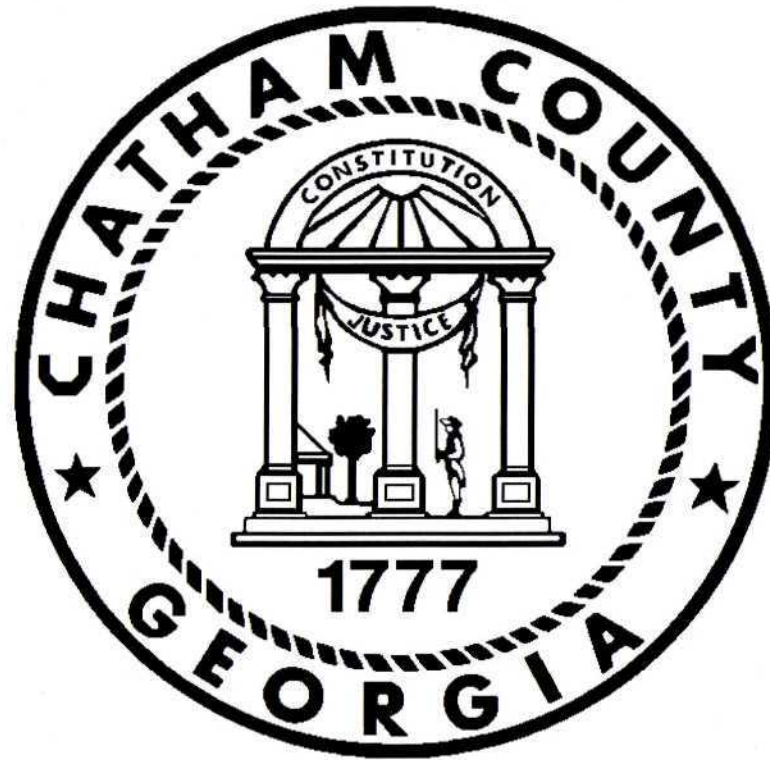


INTERNAL SERVICE FUNDS

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.

**2006 / 2007 CATASTROPHIC CLAIMS FUND
REVENUE / EXPENSES
Fund 619**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Other Revenue	196,142	0	74,344	15,000
Transfers In	0	0	0	0
Net Assets	0	200,000	200,000	0
TOTAL REVENUES	\$ 196,142	\$ 200,000	\$ 274,344	\$ 15,000

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Other Government Services	161,744	0	14,063	15,000
Transfers Out - Risk Mgmt Fund	0	200,000	200,000	0
TOTAL EXPENSES	\$ 161,744	\$ 200,000	\$ 214,063	\$ 15,000



INTERNAL SERVICE FUNDS RISK MANAGEMENT FUND

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

**2006 / 2007 RISK MANAGEMENT FUND
REVENUE / EXPENSES
Fund 625**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Other Revenue	0	0	116,103	55,388
Transfer In From General Fund	0	2,386,000	2,386,000	2,761,000
Transfer In from SSD Fund	0	868,662	868,662	433,612
Transfer In - Catastrophic Claims Fund	0	200,000	200,000	0
Fund Balance		0	0	161,515
TOTAL REVENUES	\$ -	\$ 3,454,662	\$ 3,570,765	\$ 3,411,515

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Reserve For Deductible	0	166,580	47,360	150,000
Reserve for Vehicle Accidents	0	0	0	100,000
Premium Ins/Surety Bonds	0	699,240	538,437	1,100,000
Claims & Judgments	0	1,164,082	185,356	761,515
Workers Compensation	0	1,360,000	2,530,288	1,250,000
Unemployment Claims	0	64,760	16,040	50,000
TOTAL EXPENSES	\$ -	\$ 3,454,662	\$ 3,317,481	\$ 3,411,515

* This Fund was created in FY 2005/2006



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.

**2006 / 2007 HEALTH INSURANCE FUND
REVENUE / EXPENSES
Fund 650**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
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REVENUES:

Employee Contributions	1,161,468	1,784,623	1,809,285	1,808,797
Employer Contributions - Pensioners	1,202,500	2,669,980	2,669,980	2,737,496
Employer Contributions - Employees	9,837,416	11,202,644	10,815,763	11,426,589
Retiree Contributions	166,093	5,000	12,211	421,376
Other	474,116	67,900	347,845	604,356
Unrestricted Net Assets				

TOTAL REVENUES	\$ 12,841,593	\$ 15,730,147	\$ 15,655,083	\$ 16,998,614
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	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
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EXPENSES:

Blue Cross Blue Shield	12,720,779	15,072,291	14,537,828	16,394,258
Insurance Premiums	440,442	504,356	436,269	504,356
Other	2,000	153,500	165,622	100,000

TOTAL EXPENSES	\$ 13,163,221	\$ 15,730,147	\$ 15,139,719	\$ 16,998,614
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