

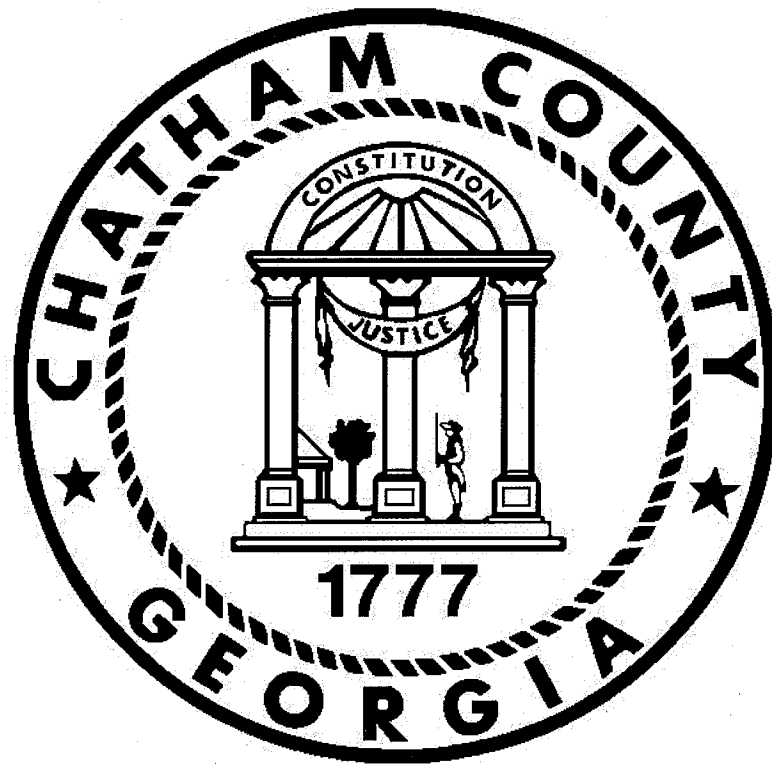


INTERNAL SERVICE FUNDS

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.

**2007 / 2008 CATASTROPHIC CLAIMS FUND
REVENUE / EXPENSES
Fund 619**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
REVENUES:				
Other Revenue	74,344	15,000	77,709	15,000
Transfers In	-	-	-	-
Net Assets	-	-	-	-
TOTAL REVENUES	\$ 74,344	\$ 15,000	\$ 77,709	\$ 15,000

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
EXPENSES:				
Other Government Services	14,063	15,000	-	15,000
Transfers Out - Risk Mgmt Fund	200,000	-	-	-
TOTAL EXPENSES	\$ 214,063	\$ 15,000	-	\$ 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.

**2007 / 2008 RISK MANAGEMENT FUND
REVENUE / EXPENSES
Fund 625**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
REVENUES:				
Other Revenue	116,106	55,388	231,998	140,000
Transfer In From General Fund	2,386,000	2,761,000	2,761,000	3,057,740
Transfer In from SSD Fund	868,662	433,612	433,612	330,260
Transfer In - Catastrophic Claims Fund	200,000	-	-	-
Fund Balance	-	161,515	-	136,538
TOTAL REVENUES	\$ 3,570,768	\$ 3,411,515	\$ 3,426,610	\$ 3,664,538

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
EXPENSES:				
Reserve For Deductible	47,360	150,000	14,838	150,000
Reserve for Vehicle Accidents	-	100,000	20,589	100,000
Premium Ins/Surety Bonds	538,440	1,100,000	681,243	1,100,000
Claims & Judgments	535,356	761,515	188,630	736,538
Workers Compensation	2,530,288	1,250,000	1,892,395	1,528,000
Unemployment Claims	16,040	50,000	46,446	50,000
TOTAL EXPENSES	\$ 3,667,484	\$ 3,411,515	\$ 2,844,141	\$ 3,664,538



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.

**2007 / 2008 HEALTH INSURANCE FUND
REVENUE / EXPENSES
Fund 650**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
REVENUES:				
Employee Contributions	1,262,164	1,583,683	1,479,772	1,914,750
Employer Contributions - Pensioners	2,669,980	2,737,496	2,737,500	-
Employer Contributions - Employees	11,098,614	11,494,489	12,334,323	13,139,350
Retiree Contributions	206,254	421,376	421,376	-
Other	418,071	761,570	552,833	225,000
Unrestricted Net Assets				
TOTAL REVENUES	\$ 15,655,083	\$ 16,998,614	\$ 17,525,804	\$ 15,279,100

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
EXPENSES:				
Blue Cross Blue Shield	14,537,828	16,394,258	16,958,151	14,453,804
Insurance Premiums	598,548	604,356	523,324	571,502
Wellness	-	-	-	200,000
Other	3,343	-	-	53,794
TOTAL EXPENSES	\$ 15,139,719	\$ 16,998,614	\$ 17,481,475	\$ 15,279,100

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