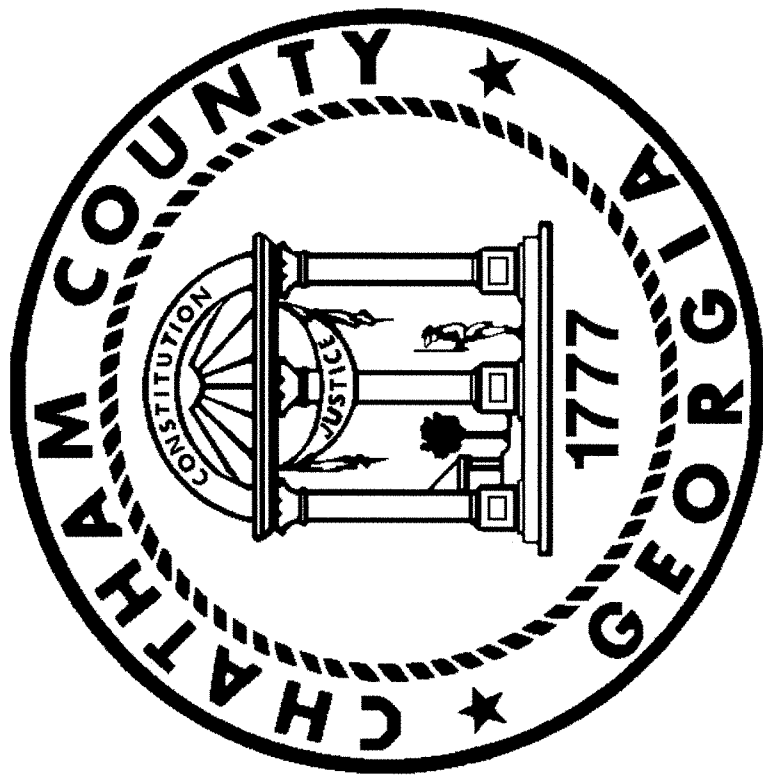


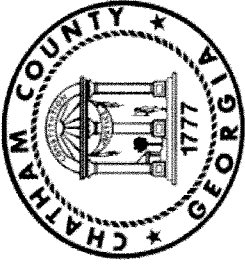
INTERNAL SERVICE FUNDS

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





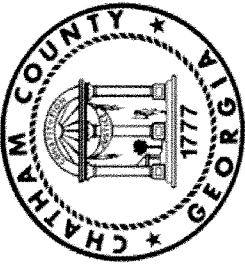
**INTERNAL SERVICE FUNDS
CATASTROPHIC CLAIMS FUND**

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

**2008 / 2009 CATASTROPHIC CLAIMS FUND
REVENUE / EXPENSES
Fund 619**

	2006 / 2007 Actual	2007 / 2008 Amended	2008 / 2009 Requested	2008 / 2009 Adopted
REVENUES:				
Other Revenue	77,910	15,000	15,000	15,000
Transfers In	-	-	-	-
Net Assets	-	-	-	-
TOTAL REVENUES \$	77,910 \$	15,000 \$	15,000 \$	15,000 \$

	2006 / 2007 Actual	2007 / 2008 Amended	2008 / 2009 Requested	2008 / 2009 Adopted
EXPENSES:				
Other Government Services	-	15,000	15,000	15,000
Transfers Out - Risk Mgmt Fund	-	-	-	-
TOTAL EXPENSES \$	- \$	15,000 \$	15,000 \$	15,000 \$



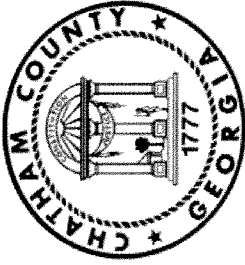
**INTERNAL SERVICE FUNDS
RISK MANAGEMENT FUND**

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

**2008 / 2009 RISK MANAGEMENT FUND
REVENUE / EXPENSES
Fund 625**

	2006/2007 Actual	2007/2008 YTD Amended	2008/2009 YTD Realized	2008/2009 Adopted
REVENUES:				
Other Revenue	231,998	140,000	159,505	140,000
Transfer In From General Fund	2,761,000	3,137,740	3,137,740	2,395,760
Transfer In from SSD Fund	433,612	330,260	330,260	439,750
Transfer In - Catastrophic Claims Fund	-	-	-	-
Fund Balance	-	136,538	-	195,220
TOTAL REVENUES	\$ 3,426,610	\$ 3,744,538	\$ 3,627,505	\$ 3,170,730

	2006/2007 Actual	2007/2008 YTD Amended	2008/2009 YTD Actual	2008/2009 Adopted
EXPENSES:				
Reserve For Deductible	14,838	150,000	33,592	75,000
Reserve for Vehicle Accidents	20,589	100,000	49,648	70,000
Premium Ins/Surety Bonds	681,243	1,100,000	677,754	903,000
Claims & Judgments	188,630	816,538	389,336	632,400
Workers Compensation	1,806,367	1,528,000	1,341,053	1,459,330
Unemployment Claims	46,446	50,000	30,382	31,000
TOTAL EXPENSES	\$ 2,758,113	\$ 3,744,538	\$ 2,521,766	\$ 3,170,730



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.

**2008 / 2009 HEALTH INSURANCE FUND
REVENUE / EXPENSES
Fund 650**

	2006 / 2007 Actual	2007 / 2008 YTD Amended	2007 / 2008 YTD Realized	2008 / 2009 Adopted
REVENUES:				
Employee Contributions	1,727,052	1,914,750	1,918,732	3,542,042
Employer Contributions - Pensioners	2,737,500	-	-	-
Employer Contributions - Actives	12,352,395	13,139,350	12,054,469	12,297,686
Retiree Contributions	228,231	-	-	-
Other	499,200	225,000	391,959	50,000
Unrestricted Net Assets	-	-	-	-
TOTAL REVENUES \$	17,544,378 \$	15,279,100 \$	14,365,160 \$	15,889,728

	2006 / 2007 Actual	2007 / 2008 YTD Amended	2007 / 2008 YTD Actual	2008 / 2009 Adopted
EXPENSES:				
Blue Cross Blue Shield	17,172,124	14,453,804	13,238,187	15,069,788
Insurance Premiums	523,324	571,502	488,321	813,410
Wellness	-	200,000	-	-
Other	-	53,794	6,521	6,530
TOTAL EXPENSES \$	17,695,448 \$	15,279,100 \$	13,733,029 \$	15,889,728

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