

## FUND STATEMENT

### Fund Type G50, Internal Service Funds

### Fund 500, Retiree Health Benefits

	FY 2009 Estimate	FY 2009 Actual	Increase (Decrease) (Col. 2-1)	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$411,433</b>	<b>\$411,433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenue:						
CMS Medicare Part D Subsidy	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In:						
General Fund (001)	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Available</b>	<b>\$411,433</b>	<b>\$411,433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Expenditures:						
Benefits Paid	\$0	\$0	\$0	\$0	\$0	\$0
Administrative	0	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out:						
OPEB Trust Fund (603)	\$411,433	\$411,433	\$0	\$0	\$0	\$0
Total Transfer Out	\$411,433	\$411,433	\$0	\$0	\$0	\$0
<b>Total Disbursements</b>	<b>\$411,433</b>	<b>\$411,433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> As part of the FY 2009 Adopted Budget Plan, all activity in Fund 500, Retiree Health Benefits, was transferred to Fund 603, OPEB Trust Fund, in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEBs). The remaining balance in Fund 500 was moved to Fund 603 as part of the *FY 2008 Carryover Review*. This action officially closed out Fund 500. For more information on the retiree health benefit subsidy and GASB 45, please refer to the Fund 603, OPEB Trust Fund.