

## FUND STATEMENT

### Fund Type G50, Internal Service Funds

### Fund 501, County Insurance Fund

	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2009 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$39,525,526</b>	<b>\$39,033,575</b>	<b>\$39,634,325</b>	<b>\$39,634,325</b>	<b>\$0</b>
Revenue:					
Interest	\$1,887,094	\$1,500,347	\$1,500,347	\$1,500,347	\$0
Workers' Compensation	496,125	547,925	547,925	547,925	0
Other Insurance	113,230	97,380	97,380	97,380	0
Total Revenue	\$2,496,449	\$2,145,652	\$2,145,652	\$2,145,652	\$0
Transfer In:					
General Fund (001)	\$16,639,903	\$14,340,933	\$14,340,933	\$19,572,497	\$5,231,564
Total Transfer In	\$16,639,903	\$14,340,933	\$14,340,933	\$19,572,497	\$5,231,564
<b>Total Available</b>	<b>\$58,661,878</b>	<b>\$55,520,160</b>	<b>\$56,120,910</b>	<b>\$61,352,474</b>	<b>\$5,231,564</b>
Expenditures:					
Administration	\$1,368,085	\$1,615,920	\$1,615,920	\$1,309,938	(\$305,982)
Workers' Compensation	10,797,857	8,668,568	8,668,568	11,838,674	3,170,106
Self Insurance Losses	3,050,840	2,297,000	2,297,000	2,126,546	(170,454)
Commercial Insurance Premium	3,495,306	3,545,097	3,545,097	3,533,787	(11,310)
Automated External Defibrillator	315,465	180,000	180,000	153,400	(26,600)
Total Expenditures	\$19,027,553	\$16,306,585	\$16,306,585	\$18,962,345	\$2,655,760
Expense for Net Change in Accrued Liability	\$2,575,804	\$0	\$0	\$0	\$0
<b>Total Disbursements</b>	<b>\$21,603,357</b>	<b>\$16,306,585</b>	<b>\$16,306,585</b>	<b>\$18,962,345</b>	<b>\$2,655,760</b>
<b>Ending Balance</b>	<b>\$39,634,325</b>	<b>\$39,213,575</b>	<b>\$39,814,325</b>	<b>\$42,390,129</b>	<b>\$2,575,804</b>
Restricted Reserves:					
Accrued Liability <sup>1</sup>	\$28,241,186	\$25,665,382	\$25,665,382	\$28,241,186	\$2,575,804
AED Replacement Reserve	220,000	400,000	400,000	400,000	0
PC Replacement Reserve	7,200	7,200	7,200	7,200	0
Reserve for Catastrophic Occurrences	11,201,514	13,140,993	13,741,743	13,741,743	0

<sup>1</sup>FY 2008 Actuals reflect accrued liability adjustments of \$2,575,804 based on an annual independent actuarial valuation. This adjustment results in a corresponding adjustment to the FY 2007 Total Disbursements, total Accrued Liability Ending Balance, and Reserve for Catastrophic Occurrences, but it does not affect the cash balance or the Ending Balance, which is calculated using Total Available less Total Expenditures, not Disbursements.