INTERNAL SERVICE FUNDS

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
BUDGET EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2005-2006

SCHEDULE 9
DEPT: **AUTOMOTIVE SERVICES**
ACTIVITY: **OTHER GENERAL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
AUTOMOTIVE SERVICE					
AUTOMOTIVE SERVICE					
AUTOMOTIVE SERVICE					
Services & Supplies					
150-9600-410.15-00	INSURANCE	15,174	1,638	37,462	37,691
150-9600-410.17-00	MAINT. EQUIP & SOFTWARE	96,863	111,714	117,347	150,000
150-9600-410.23-00	PROFESSIONAL SERVICES	194,632	109,120	297,175	250,000
150-9600-410.28-00	SPECIAL DPMT EXPENSE	3,770	9,805	2,674	4,000
*	Services & Supplies	310,439	232,277	454,658	441,691
Other Charges					
150-9600-410.49-00	DEPRECIATION EXPENSE	136,283	140,872	984,523	150,000
150-9600-410.53-01	A-87 CHARGES	6,426-	11,361-	40,602	5,817-
*	Other Charges	129,857	129,511	1,025,125	144,183
Fixed Assets					
150-9600-410.62-00	FIXED ASSETS-EQUIPMENT	72,946	397	0	179,160
*	Fixed Assets	72,946	397	0	179,160
Cost Reimbursements					
150-9600-410.90-00	REIMBURSEMENTS	503,504-	540,241-	508,303-	542,220-
*	Cost Reimbursements	503,504-	540,241-	508,303-	542,220-
**	AUTOMOTIVE SERVICE	9,738	178,056-	971,480	222,814
***	AUTOMOTIVE SERVICE	9,738	178,056-	971,480	222,814
****	AUTOMOTIVE SERVICE	9,738	178,056-	971,480	222,814

AUTOMOTIVE SERVICE
REVENUE
FUND BALANCE 222,814

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
SHERIFF- AUTO SERVICE					
SHERIFF- AUTO SERVICE					
SHERIFF- AUTO SERVICE					
Services & Supplies					
151-9400-410.15-00	INSURANCE	10,500	415	24,623	28,062
151-9400-410.17-00	MAINT. EQUIP & SOFTWARE	279,191	285,291	433,657	380,000
*	Services & Supplies	289,691	285,706	458,280	408,062
Other Charges					
151-9400-410.49-00	DEPRECIATION EXPENSE	264,523	225,228	180,402	47,986
151-9400-410.53-01	A-87 CHARGES	58,870-	84,711-	4,400	1,048-
*	Other Charges	205,653	140,517	184,802	46,938
Fixed Assets					
151-9400-410.62-00	FIXED ASSETS-EQUIPMENT	138,920	195,108	331,256	206,500
151-9400-410.62-01	FIXED ASSETS-EQUIPMENT	328,369	0	0	0
*	Fixed Assets	467,289	195,108	331,256	206,500
Cost Reimbursements					
151-9400-410.90-00	REIMBURSEMENTS	591,902-	607,418-	610,626-	661,500-
*	Cost Reimbursements	591,902-	607,418-	610,626-	661,500-
**	SHERIFF- AUTO SERVICE	370,731	13,913	363,712	0
***	SHERIFF- AUTO SERVICE	370,731	13,913	363,712	0
****	SHERIFF- AUTO SERVICE	370,731	13,913	363,712	0

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
BUDGET EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2005-2006

SCHEDULE 9
DEPT: **WORKERS COMP**
ACTIVITY: **OTHER GENERAL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
WORKERS COMP INS					
WORKERS COMP					
WORKERS COMP					
Services & Supplies					
155-8500-410.12-00	COMMUNICATION	144	139	166	1,000
155-8500-410.15-00	INSURANCE	1,491,842	2,025,032	1,831,980	2,192,000
155-8500-410.20-00	MEMBERSHIPS	175	175	300	500
155-8500-410.22-00	OFFICE EXPENSE	234	522	1,283	1,600
155-8500-410.23-00	PROFESSIONAL SERVICES	141,647	131,896	161,960	180,140
155-8500-410.24-00	PUBLICATIONS	621	1,196	1,800	2,000
155-8500-410.29-00	TRAVEL	1,360	1,974	1,493	2,000
*	Services & Supplies	1,636,023	2,160,934	1,998,982	2,379,240
Other Charges					
155-8500-410.53-01	A-87 CHARGES	22,749	4,647-	4,087-	44,343
*	Other Charges	22,749	4,647-	4,087-	44,343
**	WORKERS COMP	1,658,772	2,156,287	1,994,895	2,423,583
***	WORKERS COMP	1,658,772	2,156,287	1,994,895	2,423,583
****	WORKERS COMP INS	1,658,772	2,156,287	1,994,895	2,423,583

WORKERS COMP INS	
REVENUE	
FUND BALANCE	72,788
PREMIUM	2,346,428
INTEREST	4,367
	2,423,583

COUNTY OF YUBA
BUDGET EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2005-2006

SCHEDULE 9
DEPT: **LIABILITY INSURANCE**
ACTIVITY: **OTHER GENERAL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
LIABILITY INSURANCE					
LIABILITY INSURANCE					
LIABILITY INSURANCE					
Services & Supplies					
156-8800-410.12-00	COMMUNICATION	144	139	166	400
156-8800-410.15-00	INSURANCE	308,490	350,698	476,220	895,378
156-8800-410.22-00	OFFICE EXPENSE	1,304	369	1,916	1,400
156-8800-410.23-00	PROFESSIONAL SERVICES	154,267	146,980	150,186	170,799
156-8800-410.24-00	PUBLICATIONS	833	794	780	1,500
156-8800-410.28-01	SAFETY SUPPLIES	1,911	813	2,235	5,000
156-8800-410.29-00	TRAVEL	2,672	1,562	2,882	3,500
*	Services & Supplies	469,621	501,355	634,385	1,077,977
Other Charges					
156-8800-410.46-00	RESERVE FOR CLAIMS	451,574	641,406	563,911	1,386,000
156-8800-410.53-01	A-87 CHARGES	85,895	34,176-	10,425-	38,562
*	Other Charges	537,469	607,230	553,486	1,424,562
**	LIABILITY INSURANCE	1,007,090	1,108,585	1,187,871	2,502,539
***	LIABILITY INSURANCE	1,007,090	1,108,585	1,187,871	2,502,539
****	LIABILITY INSURANCE	1,007,090	1,108,585	1,187,871	2,502,539

LIABILITY INSURANCE

REVENUE	
FUND BALANCE	614,517
PREMIUM	1,851,151
INTEREST	36,871
	2,502,539

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
BUDGET EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2005-2006

SCHEDULE 9
DEPT: **HEALTH INSURANCE**
ACTIVITY: **OTHER GENERAL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
HEALTH INSURANCE					
HEALTH INSURANCE					
HEALTH INSURANCE					
Services & Supplies					
157-8400-410.12-00	COMMUNICATION	88	93	111	250
157-8400-410.15-00	INSURANCE	5,313,746	5,890,956	6,537,856	7,749,453
157-8400-410.22-00	OFFICE EXPENSE	237	355	686	1,525
157-8400-410.23-00	PROFESSIONAL SERVICES	91,270	136,580	161,836	169,691
157-8400-410.29-00	TRAVEL	0	571	147	500
*	Services & Supplies	5,405,341	6,028,555	6,700,636	7,921,419
Other Charges					
157-8400-410.47-00	MED & RELATED COSTS	573,469	675,004	659,888	1,007,400
157-8400-410.47-01	RESERVE FOR CLAIMS IBNR	0	0	0	50,000
157-8400-410.47-02	MED & RELATED-CONTINGENCY	0	0	0	100,000
157-8400-410.53-01	A-87 CHARGES	33,916	25,448	14,577	79,590
*	Other Charges	607,385	700,452	674,465	1,236,990
**	HEALTH INSURANCE	6,012,726	6,729,007	7,375,101	9,158,409
***	HEALTH INSURANCE	6,012,726	6,729,007	7,375,101	9,158,409
****	HEALTH INSURANCE	6,012,726	6,729,007	7,375,101	9,158,409

HEALTH INSURANCE	
REVENUE	
FUND BALANCE	121,141
PREMIUM	9,030,000
INTEREST	7,268
	$9,158,409

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
BUDGET EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2005-2006

SCHEDULE 9
DEPT: **GENERAL INSURANCE**
ACTIVITY: **OTHER GENERAL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
GENERAL INSURANCE					
GENERAL INSURANCE					
GENERAL INSURANCE					
	Services & Supplies				
158-8600-410.12-00	COMMUNICATION	120	46	55	400
158-8600-410.15-00	INSURANCE	73,784	54,129	57,396	58,586
158-8600-410.22-00	OFFICE EXPENSE	0	169	453	700
158-8600-410.23-00	PROFESSIONAL SERVICES	12,443	12,972	28,972	31,108
158-8600-410.29-00	TRAVEL	0	64	49	75
*	Services & Supplies	86,347	67,380	86,925	90,869
	Other Charges				
158-8600-410.46-00	RESERVE FOR CLAIMS	0	360	3,172	41,000
158-8600-410.53-01	A-87 CHARGES	2,937	1,664-	8,819	1,153-
*	Other Charges	2,937	1,304-	11,991	39,847
**	GENERAL INSURANCE	89,284	66,076	98,916	130,716
***	GENERAL INSURANCE	89,284	66,076	98,916	130,716
****	GENERAL INSURANCE	89,284	66,076	98,916	130,716

GENERAL INSURANCE	
REVENUE	
FUND BALANCE	17,268
PREMIUM	112,412
INTEREST	1,036
	130,716

COUNTY OF YUBA
BUDGET EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2005-2006

SCHEDULE 9
DEPT: **UNEMPLOYMENT INSURANCE**
ACTIVITY: **OTHER GENERAL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
UNEMPLOYMENT INSURANCE					
UNEMPLOYMENT INSURANCE					
UNEMPLOYMENT INSURANCE					
Services & Supplies					
159-8700-410.12-00	COMMUNICATION	40	46	55	150
159-8700-410.22-00	OFFICE EXPENSE	39	290	236	350
159-8700-410.23-00	PROFESSIONAL SERVICES	22,331	27,562	42,927	47,420
159-8700-410.29-00	TRAVEL	0	288	150	420
*	Services & Supplies	22,410	28,186	43,368	48,340
Other Charges					
159-8700-410.46-00	RESERVE FOR CLAIMS	141,088	168,867	147,843	245,000
159-8700-410.53-01	A-87 CHARGES	9,048	613	1,364-	20,196
*	Other Charges	150,136	169,480	146,479	265,196
**	UNEMPLOYMENT INSURANCE	172,546	197,666	189,847	313,536
***	UNEMPLOYMENT INSURANCE	172,546	197,666	189,847	313,536
****	UNEMPLOYMENT INSURANCE	172,546	197,666	189,847	313,536

UNEMPLOYMENT INSURANCE

REVENUE

FUND BALANCE	210,332
PREMIUM	90,604
INTEREST	12,600
	313,536

STATE CONTROLLER
COUNTY BUDGET ACT
1985

COUNTY OF YUBA
BUDGET EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2005-2006

SCHEDULE 9
DEPT: **SHORT TERM DISABILITY**
ACTIVITY: **OTHER GENERAL**

ACCOUNT NUMBER / ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2003-2004	ACTUAL EXPENDITURES 2004-2005	ACTUAL EXPENDITURES 2005-2006	BOS APPROVED EXPENDITURES 2006-2007
SHORT TERM DISABILITY FD				
SHORT TERM DISABILITY				
SHORT TERM DISABILITY				
Services & Supplies				
160-9300-410.15-00 INSURANCE	29,457	28,486	28,764	36,000
* Services & Supplies	29,457	28,486	28,764	36,000
Other Charges				
160-9300-410.46-00 RESERVE FOR CLAIMS	13,228	3,322	4,235	100,844
160-9300-410.53-01 A-87 CHARGES	825	543	376	574
* Other Charges	14,053	3,865	4,611	101,418
** SHORT TERM DISABILITY	43,510	32,351	33,375	137,418
*** SHORT TERM DISABILITY	43,510	32,351	33,375	137,418
**** SHORT TERM DISABILITY FD	43,510	32,351	33,375	137,418
	131,292,976	126,386,959	143,811,170	169,101,260

SHORT TERM DISABILITY

REVENUE

FUND BALANCE	93,187
PREMIUM	38,640
INTEREST	5,591
	137,418