



**MEMO SHEET: BUDGET TRANSFER INFORMATION**

<b>Department Name*</b>	CAO Central Fiscal/Risk Management	<b>Budget Transfer Type:</b>	Transfer 1: BoS Approval
<b>Clerk*</b>	Paula Starr	<b>Document total*</b>	\$ 6,410,000
<b>Contact phone*</b>	x 5880		

**BUDGET TRANSFER HEADER**

<b>Prepared date*</b>	03/20/26	<b>Check Applicable*</b> <input checked="" type="checkbox"/> One Time (after Adopted Budget) <input type="checkbox"/> Continuing (include in the Adopted Budget)
<b>Fiscal year</b>	FY 25/26	
<b>Short Description*</b> <small>(10 characters)</small>	HR RISK BT	
		<b>Registrar Item Number*</b> 26-0544 04/21/26
<b>* REQUIRED FIELDS</b>		Project Strings Required*

**By signing this memo I hereby certify that:**  
1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

 Authorized signature* Jeremy Apodaca (Mar 27, 2026 16:12:40 PDT)	Authorized signature*	 Joseph Carruesco (Mar 30, 2026 07:37:37 PDT)
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**BUDGET TRANSFER JUSTIFICATION AND DESCRIPTION\*** (will be scanned into FENIX TCM)

Lines 1-3: These lines increase appropriations in Risk Operations salary and benefits and interfund transfers. This will allow for sufficient appropriations in salary and benefits as well as sufficient appropriations in interfund transfers for increased County Counsel costs.  
 Lines 4-6: These lines increase appropriations in General Liability intrafund transfers and service and supply with contingency funds. This will allow for sufficient appropriations for increased costs of litigation and settlements, as well as allow for posting of the projected Risk Overhead charges.  
 Lines 7-8: These lines increase appropriations in the Workers' Compensation intrafund transfers with savings from services and supply. This will fund the projected Risk Overhead charges.  
 Lines 9-10: These lines increase appropriations in the Health Fund revenue and service and supply in order to provide sufficient appropriations for increased health premiums.  
 Lines 11-12: These lines increase appropriations in intrafund transfers in the Health Fund in order to fund A-87 charges.  
 Lines 13-14: These lines increase appropriations in Human Resources salary and benefits with savings from services and supply.

**FOR AUDITOR'S OFFICE USE ONLY**

Audit date: _____	Budget Transfer number: _____
Audited by: _____	Interfaced by: _____
	Processed on: _____

<b>AUDITOR / CONTROLLER'S USE</b>		EL DORADO COUNTY APPROPRIATION TRANSFER ( 29125 GOV. CODE )			
<b>TRANSFER #</b>		<b>BUDGET TRANSFER REQUEST</b>		<b>DOCUMENT TOTAL</b>	<b>\$6,410,000.00</b>
<b>JOURNAL #</b>		BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL		<b>NUMBER OF LINES</b>	<b>14</b>
<b>DATE</b>				3/20/2026	<b>NET TOTAL</b>
<b>INPUT BY</b>		BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL			
<b>TO BE COMPLETED BY DEPARTMENT</b>					
<b>DEPT NAME</b>	CAO Central Fiscal/Risk Management	<b>Legistar Number &amp; Date:</b>	26-0544 04/21/26		
<b>DEPT CONTACT &amp; EXT.</b>	Paula Starr x5880	<i>Jeremy Apodaca</i> <i>Joseph Carruesco</i> <small>DEPARTMENT AUTHORIZATION SIGNATURE AND DATE</small>			
				3/20/2026	PAGE 1 OF 1

**DIRECTIONS:**

1. MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT
2. REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE
3. IF BUDGET TRANSFER EXCEEDS 12 LINES, EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST

S F X	Budget Rollup Code	ORG	OBJECT	PROJECT STRING	GL Project	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION (30 CHARACTERS MAX.)
1								
2				SEE ATTACHED IMPORT LINES				
3								
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11								

<p>_____</p> <p style="text-align: center;">JOE HARN, C.P.A. AUDITOR / CONTROLLER      DATE</p> <p>_____</p> <p style="text-align: center;">CHIEF ADMINISTRATIVE OFFICE - ANALYST      DATE</p> <p>_____</p> <p style="text-align: center;">CHIEF ADMINISTRATIVE OFFICER      DATE</p>	<p>APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO</p> <p>_____</p> <p style="text-align: center;">SIGNATURE: CHAIR, BOARD OF SUPERVISORS      DATE</p> <p>_____</p> <p style="text-align: center;">ATTEST: CLERK, BOARD OF SUPERVISORS      DATE</p>
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S:\APFORMS\BUDGET TRANSFER 2.XLS



Org	Object	Project	Description	2026 Revised Budget	2026 Actual	Projection	Variance
0800000	1940		MISC: REVENUE	-329,163.00	0.00	0.00	329,163.00
0800000	3000		PERM EMPLOYEES / ELECT OFFICIAL	1,512,522.00	733,066.07	1,477,835.00	-34,687.00
0800000	3004		OTHER COMPENSATION	488.00	7,475.86	7,735.86	7,247.86
0800000	3020		RETIREMENT EMPLOYER SHARE	162,044.00	81,853.60	165,367.00	3,323.00
0800000	3020	RM	RETIREMENT EMPLOYER SHARE	321,228.00	0.00	321,228.00	0.00
0800000	3022		MEDI CARE EMPLOYER SHARE	21,935.00	10,698.74	21,496.34	-438.66
0800000	3040		HLTH INS EMPLOYER SHARE	209,671.00	153,945.44	297,415.00	87,744.00
0800000	3041		UNEMPLYMNT INS EMPLOYER SHARE	2,602.00	1,498.24	2,602.00	0.00
0800000	3042	RM	LONG TERM DISB EMPLOYER SHARE	2,674.00	0.00	2,674.00	0.00
0800000	3043		DEFER COMP EMPLOYER SHARE	46,627.00	21,916.61	45,718.61	-908.39
0800000	3046	RM	RETIREE HLTH: DEFINED CONTRIB	26,211.00	0.00	26,211.00	0.00
0800000	3060	RM	WORKERS' COMP EMPLOYER SHARE	18,561.00	0.00	18,561.00	0.00
0800000	3080		FLEXIBLE BENEFITS	100,152.00	36,445.99	70,890.00	-29,262.00
				<b>2,424,715.00</b>	<b>1,046,900.55</b>	<b>2,457,733.81</b>	<b>33,018.81</b>
0800000	4040		TELEPHONE VENDOR PAYMENTS	1,300.00	575.76	1,381.82	81.82
0800000	4041	IT	COUNTY PASS THRU TELPHONE CHR	800.00	280.24	672.58	-127.42
0800000	4060		FOOD AND FOOD PRODUCTS	1,400.00	639.54	1,534.90	134.90
0800000	4080		HOUSEHOLD EXPENSE	25.00	290.42	697.01	672.01
0800000	4080	STORE	HOUSEHOLD EXPENSE	150.00	0.00	0.00	-150.00
0800000	4100	RM	INSURANCE: PREMIUM	49,540.00	0.00	49,540.00	0.00
0800000	4220		MEMBERSHIPS	13,404.00	6,929.00	13,404.00	0.00
0800000	4260	STORE	OFFICE EXPENSE	200.00	0.00	0.00	-200.00
0800000	4260		OFFICE EXPENSE	3,918.00	1,562.95	3,751.08	-166.92
0800000	4261		POSTAGE	150.00	50.81	121.94	-28.06
0800000	4261	MAIL	POSTAGE	2,894.00	1,609.46	3,862.70	968.70
0800000	4266		PRINTING SERVICES	500.00	3,150.46	4,000.00	3,500.00
0800000	4267		ON-LINE SUBSCRIPTIONS	3,228.00	8,652.93	9,973.00	6,745.00
0800000	4300		PROFESSIONAL & SPECIAL SRVS	197,280.00	91,542.25	205,420.18	8,140.18
0800000	4300	HR	PROFESSIONAL & SPECIAL SRVS	0.00	0.00	-193,486.14	-193,486.14
0800000	4315		CONTRACT: LEGAL ATTORNEY	200,000.00	84,022.48	201,616.46	1,616.46
0800000	4315	HR	CONTRACT: LEGAL ATTORNEY	0.00	0.00	-51,643.44	-51,643.44
0800000	4320		VERBATIM: TRANSCRIPTION	5,000.00	0.00	0.00	-5,000.00
0800000	4400		PUBLICATION & LEGAL NOTICES	45,720.00	16,317.67	39,162.41	-6,557.59
0800000	4400	HR	PUBLICATION & LEGAL NOTICES	0.00	0.00	-35,738.05	-35,738.05
0800000	4420		RENT & LEASE: EQUIPMENT	6,038.00	2,939.39	7,054.54	1,016.54
0800000	4440		RENT & LEASE: BUILD & IMPRV	1,000.00	1,855.00	1,855.00	855.00
0800000	4461		EQUIP: MINOR	1,000.00	0.00	0.00	-1,000.00
0800000	4462		EQUIP: COMPUTER	1,000.00	0.00	0.00	-1,000.00
0800000	4502		EDUCATIONAL MATERIALS	3,000.00	0.00	0.00	-3,000.00
0800000	4539		SOFTWARE LICENSE	87,500.00	83,862.87	85,000.00	-2,500.00
0800000	4600		TRANSPORTATION & TRAVEL	1,000.00	0.00	0.00	-1,000.00
0800000	4602		MILGE: EMPLOYEE PRIVATE AUTO	2,000.00	0.00	0.00	-2,000.00
0800000	4605	FLEET	RENT & LEASE: VEHICLE	540.00	387.36	929.66	389.66
0800000	4606	FLEET	FUEL PURCHASES	146.00	157.73	378.55	232.55
0800000	4609		STAFF DEVELOPMENT	21,336.00	6,655.00	6,655.00	-14,681.00
0800000	4616		PER DIEM (COMMISSIONS, ETC)	2,500.00	0.00	0.00	-2,500.00
				<b>652,569.00</b>	<b>311,481.32</b>	<b>356,143.20</b>	<b>-296,425.80</b>
0800000	7232	FAC	INTRAFND: MAINT BLDG & IMPRV	1,600.00	0.00	1,600.00	0.00

Org	Object	Project	Description	2026 Revised Budget	2026 Actual	Projection	Variance
0900000	0400		REV: INTEREST	0.00	-68,262.53		
0900000	3000		PERM EMPLOYEES / ELECT OFFICIAL	92,467.00	221,051.93	348,479.93	256,012.93
0900000	3004		OTHER COMPENSATION	130.00	1,925.84	2,888.76	2,758.76
0900000	3020		RETIREMENT EMPLOYER SHARE	10,774.00	24,443.04	38,571.64	27,797.64
0900000	3020	RM	RETIREMENT EMPLOYER SHARE	81,623.00	61,217.25	81,623.00	0.00
0900000	3022		MEDI CARE EMPLOYER SHARE	1,341.00	3,189.34	4,976.94	3,635.94
0900000	3040		HLTH INS EMPLOYER SHARE	9,154.00	38,536.70	66,949.70	57,795.70
0900000	3041		UNEMPLYMNT INS EMPLOYER SHARE	81.00	539.72	809.58	728.58
0900000	3042	RM	LONG TERM DISB EMPLOYER SHARE	91.00	234.91	469.82	378.82
0900000	3043		DEFER COMP EMPLOYER SHARE	3,942.00	9,422.49	14,932.89	10,990.89
0900000	3046	RM	RETIREE HLTH: DEFINED CONTRIB	8,277.00	6,207.86	8,277.00	0.00
0900000	3060	RM	WORKERS' COMP EMPLOYER SHARE	7,256.00	7,256.00	7,256.00	0.00
0900000	3080		FLEXIBLE BENEFITS	3,120.00	10,504.11	18,548.31	15,428.31
				<b>218,256.00</b>	<b>384,529.19</b>	<b>593,783.57</b>	<b>375,527.57</b>
0900000	4080	STORE	HOUSEHOLD EXPENSE	25.00	0.00	0.00	-25.00
0900000	4100	RM	INSURANCE: PREMIUM	50,405.00	37,803.75	50,405.00	0.00
0900000	4220		MEMBERSHIPS	300.00	0.00	0.00	-300.00
0900000	4260	STORE	OFFICE EXPENSE	50.00	0.00	0.00	-50.00
0900000	4260		OFFICE EXPENSE	1,000.00	404.10	606.15	-393.85
0900000	4261		POSTAGE	45.00	0.00	0.00	-45.00
0900000	4261	MAIL	POSTAGE	140.00	38.40	57.60	-82.40
0900000	4266		PRINTING SERVICES	25.00	0.00	0.00	-25.00
0900000	4267		ON-LINE SUBSCRIPTIONS	0.00	125.00	187.50	187.50
0900000	4300	HR	PROFESSIONAL & SPECIAL SRVS	250.00	0.00	0.00	-250.00
0900000	4300		PROFESSIONAL & SPECIAL SRVS	400.00	180.00	270.00	-130.00
0900000	4420		RENT & LEASE: EQUIPMENT	750.00	475.09	712.64	-37.37
0900000	4461		EQUIP: MINOR	500.00	0.00	0.00	-500.00
0900000	4462		EQUIP: COMPUTER	150.00	0.00	0.00	-150.00
0900000	4463		EQUIP: TELEPHONE & RADIO	550.00	0.00	0.00	-550.00
0900000	4600		TRANSPORTATION & TRAVEL	4,000.00	0.00	0.00	-4,000.00
0900000	4602		MILGE: EMPLOYEE PRIVATE AUTO	1,850.00	0.00	0.00	-1,850.00
0900000	4605	FLEET	RENT & LEASE: VEHICLE	0.00	557.03	835.55	835.55
0900000	4606	FLEET	FUEL PURCHASES	0.00	46.42	69.63	69.63
0900000	4609		STAFF DEVELOPMENT	6,500.00	0.00	0.00	-6,500.00
				<b>66,940.00</b>	<b>39,629.79</b>	<b>53,144.06</b>	<b>-13,795.94</b>
0900000	5300		INTRFND: SRV BETWEEN FND TYPES	0.00	25.00	37.50	37.50
0900000	5300	A87	INTRFND: SRV BETWEEN FND TYPES	521,616.00	391,212.00	521,616.00	0.00
0900000	5310	CC	INTERFND: COUNTY COUNSEL	375,000.00	0.00	442,176.00	67,176.00
0900000	5321	RR	INTERFND: COLLECTIONS	50.00	0.00	0.00	-50.00
				<b>896,666.00</b>	<b>391,237.00</b>	<b>963,829.50</b>	<b>67,163.50</b>
0900000	7380	RM	INTRAFND ABTMNT: NOT GF	-1,181,862.00	0.00	-1,610,757.13	-428,895.13

Org	Object	Project	Description	2026 Revised Budget	2026 Actual	Projection	Variance
0910000	0400		REV: INTEREST	-121,110.00	0.00	0.00	121,110.00
0910000	1760	RM	RISK MNGMNT PROGRAM SERVICES	-8,268,517.00	-6,307,390.45	-8,268,517.00	0.00
0910000	1760		RISK MNGMNT PROGRAM SERVICES	-1,420,219.00	258,210.36	-1,420,219.00	0.00
0910000	1942		MISC: REIMBURSEMENT	-15,510,971.00	-557,058.81	-755,194.81	14,755,776.19
				<b>-25,320,817.00</b>	<b>-6,606,238.90</b>	<b>-10,443,930.81</b>	<b>14,876,886.19</b>
0910000	3000		PERM EMPLOYEES / ELECT OFFICIAL	230,641.00	64,643.43	91,613.23	-139,027.77
0910000	3004		OTHER COMPENSATION	585.00	319.00	478.50	-106.50
0910000	3020		RETIREMENT EMPLOYER SHARE	22,166.00	6,212.20	8,803.40	-13,362.60
0910000	3022		MEDI CARE EMPLOYER SHARE	3,345.00	921.80	1,307.20	-2,037.80
0910000	3040		HLTH INS EMPLOYER SHARE	32,769.00	12,398.19	18,187.39	-14,581.61
0910000	3041		UNEMPLYMNT INS EMPLOYER SHARE	350.00	187.48	281.22	-68.78
0910000	3042	RM	LONG TERM DISB EMPLOYER SHARE	379.00	81.39	162.78	-216.22
0910000	3043		DEFER COMP EMPLOYER SHARE	8,966.00	2,037.00	2,627.40	-6,338.60
0910000	3080		FLEXIBLE BENEFITS	13,415.00	5,015.73	7,032.93	-6,382.07
				<b>312,616.00</b>	<b>91,816.22</b>	<b>130,494.05</b>	<b>-182,121.95</b>
0910000	4101		INSURANCE: ADDNL LIABILITY	5,263,578.00	4,860,040.70	4,428,245.49	-835,332.51
0910000	4104		INSURANCE: CURRENT YEAR CLAIMS	16,638,265.00	1,470,919.33	16,609,623.13	-28,641.88
0910000	4261		POSTAGE	0.00	67.25	100.88	100.88
0910000	4261	MAIL	POSTAGE	50.00	91.81	137.72	87.72
0910000	4300		PROFESSIONAL & SPECIAL SRVS	27,100.00	37,602.01	56,403.02	29,303.02
0910000	4304		AGENCY ADMINISTRATION FEE	0.00	114,962.00	114,962.00	114,962.00
0910000	4315		CONTRACT: LEGAL ATTORNEY	1,000,000.00	917,504.30	1,835,008.60	835,008.60
0910000	4320		VERBATIM: TRANSCRIPTION	2,500.00	0.00	0.00	-2,500.00
0910000	4324		MEDICL,DENTL,LAB & AMBLNC SRV	146,601.00	120,298.70	180,448.05	33,847.05
0910000	4338		THIRD PARTY ADMINISTRATOR	197,910.00	147,760.92	197,910.00	0.00
0910000	4460		EQUIP: SMALL TOOLS & INSTRMNTS	350.00	0.00	0.00	-350.00
0910000	4507		FIRE & SAFETY SUPPLIES	0.00	298.03	447.05	447.05
				<b>23,276,354.00</b>	<b>7,669,545.05</b>	<b>23,423,285.92</b>	<b>146,931.92</b>
0910000	5300		INTRFND: SRV BETWEEN FND TYPES	0.00	25.00	25.00	25.00
0910000	5318		INTERFND: MAINT BLDG & IMPRV	51,000.00	0.00	25,000.00	-26,000.00
				<b>51,000.00</b>	<b>25.00</b>	<b>25,025.00</b>	<b>-25,975.00</b>
0910000	7250	RM	INTRAFND: NOT GF	<b>501,347.00</b>	<b>0.00</b>	<b>603,561.00</b>	<b>102,214.00</b>
0910000	7700		APPROPRIATION FOR CONTINGENCY	1,179,500.00	0.00		-1,179,500.00

Org	Object	Project	Description	2026 Revised Budget	2026 Actual	Projection	Variance
0920000	0001		FUND BALANCE	-389,064.00	0.00	0.00	389,064.00
0920000	0400		REV: INTEREST	-208,653.00	-5,378.72	-8,068.08	200,584.92
0920000	1760	RM	RISK MNGMNT PROGRAM SERVICES	-9,090,660.00	-9,087,930.04	-9,090,660.00	0.00
0920000	1760		RISK MNGMNT PROGRAM SERVICES	-30,324.00	-1,820.00	-2,736.00	27,588.00
0920000	1942		MISC: REIMBURSEMENT	-586,009.00	-223,159.34	-334,739.01	251,269.99
				<b>-10,304,710.00</b>	<b>-9,318,288.10</b>	<b>-9,436,203.09</b>	<b>868,506.91</b>
0920000	3000		PERM EMPLOYEES / ELECT OFFICIAL	244,930.00	91,673.30	119,159.70	-125,770.30
0920000	3001		TEMPORARY EMPLOYEES	0.00	29,380.55	44,070.83	44,070.83
0920000	3004		OTHER COMPENSATION	65.00	308.98	463.47	398.47
0920000	3020		RETIREMENT EMPLOYER SHARE	23,539.00	11,633.24	15,815.24	-7,723.76
0920000	3022		MEDI CARE EMPLOYER SHARE	3,552.00	1,755.21	1,764.36	-1,787.64
0920000	3040		HLTH INS EMPLOYER SHARE	60,370.00	17,013.10	23,236.90	-37,133.10
0920000	3041		UNEMPLMNT INS EMPLOYER SHARE	463.00	380.85	571.28	108.28
0920000	3042	RM	LONG TERM DISB EMPLOYER SHARE	509.00	124.66	249.32	-259.68
0920000	3043		DEFER COMP EMPLOYER SHARE	9,539.00	3,260.09	4,006.29	-5,532.71
0920000	3080		FLEXIBLE BENEFITS	17,784.00	6,971.58	9,177.38	-8,606.62
				<b>360,751.00</b>	<b>162,501.56</b>	<b>218,514.76</b>	<b>-142,236.24</b>
0920000	4060		FOOD AND FOOD PRODUCTS	50.00	0.00	0.00	-50.00
0920000	4101		INSURANCE: ADDNL LIABILITY	8,504,214.00	5,716,235.00	5,716,235.00	-2,787,979.00
0920000	4104		INSURANCE: CURRENT YEAR CLAIMS	755,213.00	448,094.94	672,142.41	-83,070.59
0920000	4261	MAIL	POSTAGE	25.00	0.74	1.11	-23.89
0920000	4300		PROFESSIONAL & SPECIAL SRVS	7,100.00	4,200.00	6,300.00	-800.00
0920000	4304		AGENCY ADMINISTRATION FEE	0.00	688,151.00	688,151.00	688,151.00
0920000	4324		MEDICL,DENTL,LAB & AMBLNC SRV	27,000.00	519.00	778.50	-26,221.50
0920000	4338		THIRD PARTY ADMINISTRATOR	111,050.00	77,166.64	111,050.00	0.00
0920000	4507		FIRE & SAFETY SUPPLIES	5,000.00	10,751.22	16,126.83	11,126.83
0920000	4539		SOFTWARE LICENSE	1,900.00	0.00	0.00	-1,900.00
0920000	4609		STAFF DEVELOPMENT	0.00	1,250.10	1,875.15	1,875.15
				<b>9,411,552.00</b>	<b>6,946,368.64</b>	<b>7,212,660.00</b>	<b>-2,198,892.00</b>
0920000	7250	RM	INTRAFND: NOT GF	532,407.00	0.00	785,041.00	252,634.00

Org	Object	Project	Description	2026 Revised Budget	2026 Actual	Projection	Variance
0930000	0400		REV: INTEREST	0.00	-8,677.82	0.00	0.00
0930000	1760		RISK MNGMNT PROGRAM SERVICES	-35,175,924.00	-25,368,801.69	-35,814,778.86	-638,854.86
				<b>-35,175,924.00</b>	<b>-25,377,479.51</b>	<b>-35,814,778.86</b>	<b>-638,854.86</b>
0930000	3000		PERM EMPLOYEES / ELECT OFFICIAL	188,580.00	109,466.65	156,362.45	-32,217.55
0930000	3001		TEMPORARY EMPLOYEES	0.00	7,072.69	10,609.04	10,609.04
0930000	3002		OVERTIME	0.00	806.95	1,210.43	1,210.43
0930000	3004		OTHER COMPENSATION	33.00	0.00	33.00	0.00
0930000	3020		RETIREMENT EMPLOYER SHARE	19,442.00	11,350.07	16,163.47	-3,278.53
0930000	3022		MEDI CARE EMPLOYER SHARE	2,734.00	1,625.19	2,264.79	-469.21
0930000	3040		HLTH INS EMPLOYER SHARE	56,813.00	42,680.45	63,647.85	6,834.85
0930000	3041		UNEMPLMNT INS EMPLOYER SHARE	397.00	384.22	576.33	179.33
0930000	3042	RM	LONG TERM DISB EMPLOYER SHARE	364.00	130.70	261.40	-102.60
0930000	3043		DEFER COMP EMPLOYER SHARE	2,445.00	1,298.97	1,635.17	-809.83
0930000	3080		FLEXIBLE BENEFITS	15,288.00	1,533.27	1,918.67	-13,369.33
				<b>286,096.00</b>	<b>176,349.16</b>	<b>254,682.59</b>	<b>-31,413.41</b>
0930000	4060		FOOD AND FOOD PRODUCTS	0.00	55.96	83.94	83.94
0930000	4101		INSURANCE: ADDNL LIABILITY	0.00	10,604.80	15,907.20	15,907.20
0930000	4104		INSURANCE: CURRENT YEAR CLAIMS	38,838,170.00	32,290,205.34	40,265,576.17	1,427,406.17
0930000	4260		OFFICE EXPENSE	500.00	51.97	77.96	-422.05
0930000	4261	MAIL	POSTAGE	20.00	2.91	4.37	-15.64
0930000	4266		PRINTING SERVICES	2,000.00	739.91	1,109.87	-890.14
0930000	4300		PROFESSIONAL & SPECIAL SRVS	25,000.00	9,842.00	14,763.00	-10,237.00
0930000	4304		AGENCY ADMINISTRATION FEE	160,000.00	119,911.62	179,867.43	19,867.43
0930000	4338		THIRD PARTY ADMINISTRATOR	45,000.00	33,750.00	45,000.00	0.00
0930000	4420		RENT & LEASE: EQUIPMENT	20.00	0.00	0.00	-20.00
0930000	4602		MILGE: EMPLOYEE PRIVATE AUTO	10.00	0.00	0.00	-10.00
				<b>39,070,720.00</b>	<b>32,465,164.51</b>	<b>40,522,389.92</b>	<b>1,451,669.92</b>
0930000	5300		INTRFND: SRV BETWEEN FND TYPES	1,000.00	0.00	1,000.00	0.00
0930000	5321	RR	INTERFND: COLLECTIONS	2,000.00	0.00	2,000.00	0.00
				<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>
0930000	7250	RM	INTRAFND: NOT GF	148,108.00	222,156.00	222,156.00	74,048.00
0930000	7380	RM	INTRAFND ABTMNT: NOT GF	-2,832,000.00	0.00	-2,832,000.00	0.00