

HUMAN RESOURCES

WORKERS' COMPENSATION..... 0714

TOM MITCHELL, Interim Director

HUMAN RESOURCES' BUDGET UNITS

Workers' Compensation	0714
Health Insurance	0715
Retirement Health Insurance	0716

PROGRAM DISCUSSION

Programs: The Return to Work Program (Worker's Compensation) is charged with assisting injured employees to return to gainful employment with the County, accommodating, when reasonable, their permanent medical restrictions; minimizing the County's exposure to Worker's Compensation claims; providing accountability for funds expended in returning injured employees to either their usual and customary duties or modified/alternative work; and providing referrals to other resources if reasonable accommodation can not be provided.

Public Trust: Assists County employees who are recovering from a work-related injury so that they can return to work as motivated and dedicated public servants while minimizing County exposure for fraudulent and/or frivolous claims.

Practices: The Return to Work Program encourages a holistic approach in returning to work. County employees injured in the course of their duties are assisted by providing medical treatment, wage loss protection, modified or alternative duty when required and a supportive work environment.

People: Acts as a liaison with the County's third-party administrator, Bragg and Associates, to ensure that County employees receive all benefits for which they are eligible including Federal/State mandated medical leave benefits.

MAJOR ACCOMPLISHMENTS IN F/Y 2008-09

Programs: Continued the development and enhancement of the Medical Leave Tracking program in cooperation with Information Services Division; updated the County's Medical Leave Handbook on the County's Human Resources website with 2008 revisions; provided training for supervisors, managers and payroll clerks in Federal and State mandated medical leaves including workers' compensation.

Public Trust: Continued to track the use of the Medical Leave Tracking program to ensure time off due to medical leave is utilized appropriately by County staff so that County services can be provided to the public in a timely and efficient manner.

Practices:

➤ Continued to Refine and Develop Computerized FMLA Tracking System to include tracking temporary

and permanent medical restrictions.

➤ Provided Training and Support to Benefits Specialist in Workers Compensation/Medical Leave.

➤ Continued to Establish/Train Medical Leave Coordinators in County Departments/Agencies.

➤ Provided training to Department Heads on the County's Medical Leave Program

➤ Continued to Develop and Refine the Training Program for ADA/FEHA Facilitators within County Departments and Agencies.

➤ Provided Training to Dept/Agency representatives in ADA/FEHA interactive process facilitation through the Supervisor's Academy.

➤ Updated the Mendocino County Medical Leave Handbook to include the 2008 amendments and FMLA Military and Exigency Leaves.

➤ Updated the Mendocino County ADA/FEHA procedure to include the 2008 amendments to the Americans with Disabilities Act.

➤ Realized a 54% decrease in Workers Compensation claims filed.

People:

➤ Provided enhanced support for Department Directors who are seeking to lower the compensable Workers' Compensation Claims within their Departments.

➤ Provided enhanced support for County staff that require medical leave and/or request reasonable accommodation for permanent disability.

➤ Provided a total of 45 temporary modified duty assignments (21 non-industrial related; 24 workers comp related).

➤ Managed/processed medical leave requests (Family Medical Leave/California Family Rights Act requests: 202; Leave Without Pay requests: 95; Catastrophic Leave requests: 8; Management Leave request: 1).

➤ Managed/processed 15 ADA/FEHA accommodation requests, with 10 approvals.

GOALS/OBJECTIVES FOR F/Y 2009-10

Programs: Provide Supervisor/Management training in Workers' Compensation, ADA/FEHA and Medical Leaves.

Public Trust: Minimize County exposure to repetitive

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WORKERS' COMPENSATION..... 0714

TOM MITCHELL, Interim Director

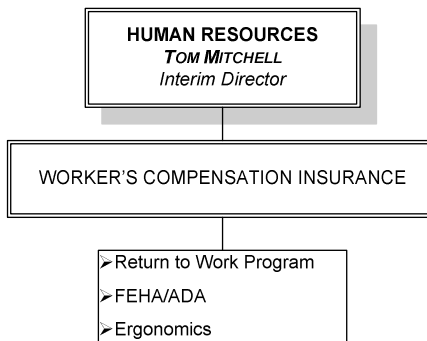
motion injuries by working/coordinating with Mendocino County Working on Wellness (MCWOW) to provide ergonomics training to supervisors so they can support their employees.

Practices:

- Provide training in Workers' Compensation to all supervisors, managers and Department Heads.
- Implement more cost effective training alternative through use of County web based training.
- Implement the refinements and additions to the Medical Leave Tracking (MLT) Program
- Continue to Provide Training to Medical Leave Coordinators in how to use the MLT program
- Meet with Department Heads regarding Workers' Compensation statistics on a quarterly basis
- Monitor all changes and updates to laws governing leave programs and update procedures when required.

People: Continue to provide support for managers, supervisors and staff in the areas of Workers' Compensation, Reasonable Accommodation for medical restrictions and medical leave.

PROGRAM CHART



SUMMARY OF MAJOR BUDGET ACCOUNTS

Salaries & Employee Benefits

- ✧ Acct. 1011 Provides for salaries (see BU 0715 for detail and break down of staffing as cost applied)

Services & Supplies

- ✧ Acct. 2101 Provides for insurance premiums.

Revenues

- ✧ Acct. 6401 Revenue from all departments for insurance services.

CEO RECOMMENDED BUDGET COMMENTS

The CEO recommends funding as submitted by the Department.

FINAL BUDGET COMMENTS

During the Final Budget Deliberations, the Board of Supervisors approved the CEO Recommended Budget including any adjustments from Bargaining Unit negotiation agreement savings applied (if applicable) to this budget.

This year, there was a substantial increase in county department contributions to the Worker's Comp premium which increased by approximately \$850,000. This increase was mostly due to the loss rate experience and the increased payroll assumption.

HUMAN RESOURCES

WORKERS' COMPENSATION..... 0714

TOM MITCHELL, Interim Director

State Controller
County Budget Act
(1985)

County of Mendocino
State of California
Budget Unit Financing Uses Detail
Final Budget for Fiscal Year 2009-10

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0714 Workers' Compensation
Fund: 7140 Workers' Compensation

Financing Uses Classification	2007-08 Budget	2007-08 Actuals	2008-09 Budget	2008-09 Actuals	2009-10 Request	2009-10 Recommend	2009-10 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
as of 6/30/09							
Salaries & Employee Benefits							
861011 Regular Employees	119,632	120,441	136,624	143,730	169,515	169,515	167,405
861012 Extra Help	5,000	4,172	5,000	0	0	0	0
861013 Overtime Reg Emp	0	274	0	215	0	0	0
861021 Co Cont Retirement	19,317	15,209	20,030	19,674	22,129	22,129	22,129
861022 Co Cont OASDI	7,414	7,074	7,637	8,462	10,013	10,013	9,889
861023 Co Cont Medicare	1,731	1,716	1,783	1,999	2,336	2,336	2,307
861024 Co Cont Retire Incr	8,300	6,137	9,478	8,349	8,117	8,117	8,117
861030 Co Cont Health Ins	23,727	20,920	32,256	21,296	25,175	25,175	25,175
861031 Co Cont Unemp Ins	85	85	39	39	39	701	701
861035 Co Cont Workers Comp	121	0	0	0	0	0	0
Total Salaries & Employee Benefits	185,327	176,028	212,847	203,763	237,324	237,986	235,723
Services & Supplies							
862060 Communications	500	282	500	462	500	500	500
862101 Insurance - General	0	0	0	0	0	0	0
862102 Workers Comp	3,235,815	3,091,554	3,357,073	3,459,865	4,213,000	4,213,000	4,213,000
862120 Maint - Equip	0	0	0	0	0	0	0
862150 Memberships	1,000	55	1,000	0	1,000	1,000	1,000
862170 Office Expense	2,700	3,169	2,700	1,540	2,700	2,700	2,700
862187 Education & Training	3,500	1,078	3,500	3,353	3,500	3,500	3,500
862189 Prof/Spec Svcs - Other	0	6,350	4,750	7,263	5,500	5,500	5,500
862239 Spec Dept Expense	0	48	0	0	0	0	0
862250 Trans/Travel	1,800	944	1,800	530	1,800	1,800	1,800
862253 Travel Out of County	1,600	613	1,600	1,572	1,600	1,600	1,600
Total Services & Supplies	3,246,915	3,104,092	3,372,923	3,474,585	4,229,600	4,229,600	4,229,600
Fixed Assets							
864370 Equipment	0	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0	0
Expend Transfer & Reimb							
865802 Oper Transfer Out	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Expend Transfer & Reimb	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Net Appropriations	3,457,242	3,305,120	3,610,770	3,703,348	4,491,924	4,492,586	4,490,323
Less: Revenues							
824100 Interest	0	(21,743)	0	(13,803)	0	0	0
826401 L.S.F. Services	3,458,329	3,445,057	3,610,770	3,610,770	4,491,924	4,491,924	4,491,924
827700 Other	0	0	0	0	0	0	0
Total Revenues	3,458,329	3,423,314	3,610,770	3,596,967	4,491,924	4,491,924	4,491,924
Total Fund Balance Contribution	(1,087)	(118,194)	0	106,382	0	662	(1,601)

HUMAN RESOURCES

HEALTH INSURANCE..... 0715

TOM MITCHELL, Interim Director

PROGRAM DISCUSSION

Programs: The Mendocino County Employee Health Plan is self-insured. The plan is a preferred provider model with a managed care component and is administered by the Human Resources Director, Delta Health Systems as the medical and dental third party administrator, MEDCO as the prescription drug administrator, and a Health Plan Consultant.

The Employee Health Insurance plan provides coverage for medical, dental, vision, Employee Assistance Program (EAP), and Wellness. The employee health plan also provides for life, accidental death and dismemberment coverage, and a Cafeteria plan

Public Trust: Human Resources, as directed by the Chief Executive Officer, administers the self-insured trust fund to ensure the stability and integrity of the trust.

Practices: The health insurance plan is regularly reviewed to ensure that the plan participants are receiving the highest quality of care as defined by the plans.

People: The Human Resources Benefits Unit assists County employees on a one-on-one basis, with all matters pertaining to the benefits provided for in the plan.

MAJOR ACCOMPLISHMENTS IN F/Y 2008-09

Programs: Through the Collective Bargaining process, a premium increase was approved to provide for increased costs of providing medical services and to provide for contributions to building a reserve in the health plan trust fund to support the solvency and stability of the Plan. In addition, an independent third-party actuary study of the Plan was authorized and completed in October, 2008. An internal audit and reconciliation of the Health Plan program and financial data for Plan Years 2003 through 2007 was performed. An independent third-party certified public accounting service was retained to conduct an external financial audit, reconciliation, and debt and asset statement for the Health Plan program for Plan Years 2003 through 2008. Anticipated completion date for this audit is the end of July 2009.

Public Trust: Benefits information has been added to the Human Resources website to provide better access to all information pertaining to the plans. Web links have been added that enable employees to access the Wellness Program, Delta Health Systems and MEDCO.

Practices: The health insurance plan was regularly reviewed to ensure that the plan participants are receiving the highest quality of care as defined by the plans.

People: The Human Resources Benefits Unit assisted County employees on a one-on-one basis, with all matters pertaining to the benefits provided for in the plans. Approximately 93% of total qualifying employees participated in the Health Plan. Services were provided to 1,250 employees plus an estimated 2,750 dependents for a total of 4,000 participates on an as needed basis. In addition, the process was developed for automatic electronic access to MEDCO (Prescription Drug Program) for immediate changes/updates resulting in a higher level of customer service to participants. "Age Appropriate" wellness screenings benefit was added to the Health Plan without additional plan cost.

GOALS/OBJECTIVES FOR F/Y 2009-10

Programs: Continue to review and monitor the plans for the best possible options for providing benefits and coverage to the employees of the County of Mendocino. Revise the Health Plan to reflect new changes in law for the Mental Health Parity and Addiction Equity Act, Michelle's Law (extended student coverage), Health Insurance Portability and Accountability Act (HIPAA), and GINA Law (genetic information non-discrimination act). Revise HIPAA policy/procedures and privacy notice to reflect new breach notification. Implement new COBRA regulations which require the County to subsidize 65% of insurance premium for employees who experienced an involuntary termination of employment on or after September 1, 2008, and coordinate with Auditor's Office to ensure offsetting credit against payroll taxes is received.

Public Trust: Administer the self-insured trust fund to ensure the stability and integrity of the trust. Ensure Plan reflects all legislative changes and benefits to insured employees and their dependents.

Practices: Regularly review the health insurance plan to ensure that the plan participants are receiving the highest quality of care as defined by the plan.

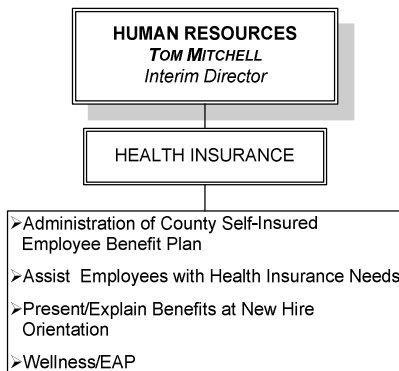
People: Assist County employees on a one-on-one basis, with all matters pertaining to the benefits provided for in the plans.

HUMAN RESOURCES

HEALTH INSURANCE..... 0715

TOM MITCHELL, Interim Director

PROGRAM CHART



SUMMARY OF MAJOR BUDGET ACCOUNTS

Salaries & Employee Benefits

- ◇ Acct. 1011 Provides funding for .55 FTE of Human Resources Director, 1 FTE Human Resources Analyst, 1 FTE Benefit Specialists, .10 Human Resources Analyst, 0.5 Staff Assistant III, 0.15 Office Services Supervisor, and 0.33 Safety Officer. Total 3 full time employees (FTE).

Services & Supplies

- ◇ Acct. 2101 Provides for insurance premiums.

Revenues

- ◇ Acct. 6401 Revenue from all departments for insurance services.

CEO RECOMMENDED BUDGET COMMENTS

The CEO recommends funding as submitted by the Department.

FINAL BUDGET COMMENTS

During the Final Budget Deliberations, the Board of Supervisors approved the CEO Recommended Budget including any adjustments from Bargaining Unit negotiation agreement savings applied (if applicable) to this budget.

HUMAN RESOURCES

HEALTH INSURANCE..... 0715

TOM MITCHELL, Interim Director

State Controller
County Budget Act
(1985)

County of Mendocino
State of California
Budget Unit Financing Uses Detail
Final Budget for Fiscal Year 2009-10

County Budget Form
Schedule 9

Classification:

Function: 0

Budget Unit: 0715 Health Insurance

Activity: 0

Fund: 7150 Health Insurance

Financing Uses Classification	2007-08 Budget	2007-08 Actuals	2008-09 Budget	2008-09 Actuals	2009-10 Request	2009-10 Recommend	2009-10 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

as of 6/30/09

Salaries & Employee Benefits

861011 Regular Employees	75,880	67,355	97,179	93,853	99,175	99,175	96,772
861012 Extra Help	5,000	0	5,000	13,403	0	0	0
861013 Overtime Reg Emp	0	2,228	0	79	0	0	0
861021 Co Cont Retirement	11,986	9,384	13,701	12,919	12,949	12,949	12,949
861022 Co Cont OASDI	4,673	4,116	5,830	5,359	5,753	5,753	5,611
861023 Co Cont Medicare	1,098	963	1,361	1,467	1,340	1,340	1,307
861024 Co Cont Retire Incr	5,028	3,787	6,443	5,483	4,797	4,797	4,797
861030 Co Cont Health Ins	9,091	8,696	13,192	13,713	20,179	20,179	20,179
861031 Co Cont Unemp Ins	88	88	39	39	39	60	60
861035 Co Cont Workers Comp	121	0	0	0	0	0	0
Total Salaries & Employee Benefits	112,965	96,616	142,745	146,316	144,232	144,253	141,675

Services & Supplies

862060 Communications	600	833	600	1,333	720	720	720
862101 Insurance - General	718,590	679,375	819,194	710,326	813,730	813,730	813,730
862120 Maint - Equip	0	0	0	0	200	200	200
862170 Office Expense	7,000	6,036	7,000	3,321	5,000	5,000	5,000
862187 Education & Training	1,000	0	1,000	1,824	5,000	5,000	5,000
862189 Prof/Spec Svcs - Other	693,828	730,506	644,757	684,958	637,107	637,107	637,107
862190 Publ/Legal Notice	0	279	0	0	0	0	0
862239 Spec Dept Expense	10,734,399	10,223,977	11,615,667	10,929,014	11,892,744	11,892,744	11,892,744
862250 Trans/Travel	350	247	350	1,077	350	350	350
862253 Travel Out of County	0	80	0	0	250	250	250
Total Services & Supplies	12,155,767	11,641,334	13,088,568	12,331,852	13,355,101	13,355,101	13,355,101

Fixed Assets

864370 Equipment	0	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0	0

Expend Transfer & Reimb

865802 Oper Transfer Out	143,629	99,855	195,287	106,840	137,663	137,663	154,731
Total Expend Transfer & Reimb	143,629	99,855	195,287	106,840	137,663	137,663	154,731

Total Net Appropriations

	<u>12,412,361</u>	<u>11,837,805</u>	<u>13,426,600</u>	<u>12,585,007</u>	<u>13,636,996</u>	<u>13,637,017</u>	<u>13,651,507</u>
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Less: Revenues

824100 Interest	0	(49,366)	0	(11,682)	0	0	0
826401 I.S.F. Services	12,656,218	12,260,354	14,127,563	13,976,922	15,599,969	15,599,969	15,599,969
Total Revenues	<u>12,656,218</u>	<u>12,210,988</u>	<u>14,127,563</u>	<u>13,965,241</u>	<u>15,599,969</u>	<u>15,599,969</u>	<u>15,599,969</u>

Total Fund Balance Contribution

	<u>(243,857)</u>	<u>(373,183)</u>	<u>(700,963)</u>	<u>(1,380,233)</u>	<u>(1,962,973)</u>	<u>(1,962,952)</u>	<u>(1,948,462)</u>
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HUMAN RESOURCES

RETIREMENT HEALTH INSURANCE..... 0716

TOM MITCHELL, Interim Director

PROGRAM DISCUSSION

Programs: The Mendocino County Retiree Health Plan is self-insured. The plan is a preferred provider model with a managed care component and is administered by the Human Resources Director, Delta Health Systems as the medical and dental third party administrator, MEDCO as the prescription drug administrator, and a Health Plan Consultant. The Retiree Health Insurance plan provides medical and Wellness coverage.

Public Trust: Human Resources, as directed by the Chief Executive Officer, administers the self-insured trust fund to ensure the stability and integrity of the trust.

Practices: The Retiree Health Insurance Plan is regularly reviewed to ensure that the plan participants are receiving the highest quality of care as defined by the plans.

People: The Human Resources Benefits Unit assists County retirees on a one-on-one basis, with all matters pertaining to the benefits provided for in the plans.

MAJOR ACCOMPLISHMENTS IN F/Y 2008-09

Programs: A premium change was implemented January 2009 to support the solvency and stability of the Plan. Using a consulting firm, performed an actuarial valuation of the future unfunded accrued liability of other post employment benefits (other than pensions).

Public Trust: Benefits information continued to be updated to the Human Resources website to provide better access to all information pertaining to the plan. Web links enable retirees to access the Wellness Program, Delta Health Systems and MEDCO.

Practices: The Retiree Health Insurance Plan was regularly reviewed to ensure that the plan participants are receiving the highest quality of care as defined by the plans.

People: The Human Resources Benefits Unit assisted retirees on a one-on-one basis, with all matters pertaining to the benefits provided for in the plans. Services were provided to approximately 668 retirees plus 58 dependents for a total of 726 participates in the Retiree Health Plan on an as needed basis. In addition, developed process for automatic electronic access to MEDCO (Prescription Drug Program) for immediate changes/updates resulting in a higher level of customer service to participants.

GOALS/OBJECTIVES FOR F/Y 2009-10

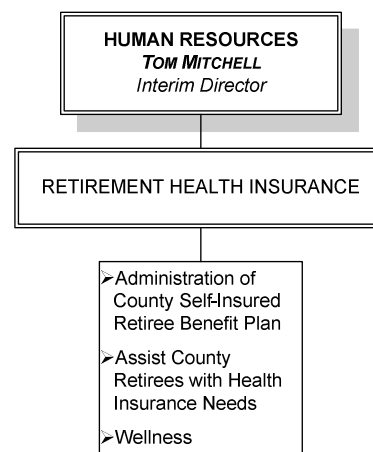
Programs: Continue to review and monitor the plan for the best possible options for providing benefits and coverage to the retirees of the County of Mendocino. Evaluate options for the Health Plan to ensure the stability and integrity of the trust. Coordinate with contracted third party benefit administrators, on a weekly basis, to ensure most recent data and changes are available and implemented for highest level of customer service to retirees and their eligible dependents.

Public Trust: Administer the self-insured trust fund to ensure the stability and integrity of the trust.

Practices: Regularly review the retiree health insurance plan to ensure that the plan participants are receiving the highest quality of care as defined by the plan.

People: Assist County retirees on a one-on-one basis, with all matters pertaining to the benefits provided for in the plans. Rewrite the Plan to reflect new changes in the law including Mental Health Parity and Addiction Equity Act, Michelle's Law (extended student coverage), Health Insurance Portability and Accountability Act (HIPAA), and GINA Law (genetic information non-discrimination act) and Medicare Secondary Payor Mandatory Reporting.

PROGRAM CHART



HUMAN RESOURCES

RETIREMENT HEALTH INSURANCE..... 0716

TOM MITCHELL, Interim Director

SUMMARY OF MAJOR BUDGET ACCOUNTS

Salaries & Employee Benefits

✧ Acct. 1011 Provides for salaries (see BU 0715 for detail and break down of staffing as cost applied)

Services & Supplies

✧ Acct. 2101 Provides for insurance premiums.

Revenues

✧ Acct. 7700 Revenue from all departments for insurance services.

CEO RECOMMENDED BUDGET COMMENTS

The CEO recommends funding as submitted by the Department.

FINAL BUDGET COMMENTS

During the Final Budget Deliberations, the Board of Supervisors approved the CEO Recommended Budget including any adjustments from Bargaining Unit negotiation agreement savings applied (if applicable) to this budget.

HUMAN RESOURCES

RETIREMENT HEALTH INSURANCE..... 0716

TOM MITCHELL, Interim Director

State Controller
County Budget Act
(1985)

County of Mendocino
State of California
Budget Unit Financing Uses Detail
Final Budget for Fiscal Year 2009-10

County Budget Form
Schedule 9

Classification:

Function: 0

Budget Unit: 0716 Retiree Health

Activity: 0

Fund: 7160 Retiree Health Insurance

Financing Uses Classification	2007-08 Budget	2007-08 Actuals	2008-09 Budget	2008-09 Actuals	2009-10 Request	2009-10 Recommend	2009-10 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

as of 6/30/09

Salaries & Employee Benefits

861011 Regular Employees	39,179	32,972	54,443	51,422	57,750	57,750	56,813
861012 Extra Help	5,000	0	5,000	0	0	0	0
861013 Overtime Reg Emp	0	321	0	118	0	0	0
861021 Co Cont Retirement	6,189	4,587	7,661	7,263	7,604	7,604	7,604
861022 Co Cont OASDI	2,428	1,982	3,267	3,062	3,443	3,443	3,388
861023 Co Cont Medicare	566	463	762	716	800	800	787
861024 Co Cont Retire Incr	2,596	1,851	3,609	3,082	2,789	2,789	2,789
861030 Co Cont Health Ins	4,858	4,554	7,668	6,491	7,577	7,577	7,577
861031 Co Cont Unemp Ins	44	44	269	269	269	1,126	1,126
Total Salaries & Employee Benefits	60,860	46,774	82,679	72,423	80,232	81,089	80,084

Services & Supplies

862060 Communications	200	253	200	240	200	200	200
862101 Insurance - General	406,937	349,135	439,518	403,114	480,358	480,358	480,358
862120 Maint - Equip	0	0	2,000	0	0	0	0
862170 Office Expense	2,500	2,308	2,500	2,066	2,500	2,500	2,500
862187 Education & Training	500	647	500	0	0	0	0
862189 Prof/Spec Svcs - Other	395,330	353,800	327,561	279,034	356,199	356,199	356,199
862239 Spec Dept Expense	3,098,000	3,600,570	3,898,202	4,165,294	4,121,209	4,121,209	4,121,209
862250 Trans/Travel	250	35	250	0	150	150	150
862253 Travel Out of County	0	223	0	0	0	0	0
Total Services & Supplies	3,903,717	4,306,971	4,670,731	4,849,748	4,960,616	4,960,616	4,960,616

Expend Transfer & Reimb

Total Expend Transfer & Reimb	0	0	0	0	0	0	0
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Total Net Appropriations

	<u>3,964,577</u>	<u>4,353,745</u>	<u>4,753,410</u>	<u>4,922,171</u>	<u>5,040,848</u>	<u>5,041,705</u>	<u>5,040,700</u>
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Less: Revenues

824100 Interest	0	(22,798)	0	(3,666)	0	0	0
825810 Other Govt Aid	0	0	0	0	0	0	5,040,700
827700 Other	3,114,468	4,466,568	4,763,176	4,840,703	5,040,848	5,040,848	0
Total Revenues	<u>3,114,468</u>	<u>4,443,770</u>	<u>4,763,176</u>	<u>4,837,037</u>	<u>5,040,848</u>	<u>5,040,848</u>	<u>5,040,700</u>

Total Fund Balance Contribution

	<u>850,109</u>	<u>(90,025)</u>	<u>(9,766)</u>	<u>85,135</u>	<u>0</u>	<u>857</u>	<u>0</u>
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County of Mendocino

2009-10

FINAL BUDGET

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