

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

For the Year Ended June 30, 2006

	Central Services Fund	Group Hospital Insurance Fund	Group Life Insurance Fund
Operating revenues:			
Premium revenue	\$ ---	\$ 59,028,019	\$ 2,996,550
Charges for services	5,905,277	---	---
Total operating revenues	<u>5,905,277</u>	<u>59,028,019</u>	<u>2,996,550</u>
Operating expenses:			
Salaries and wages	743,415	---	---
Fringe benefits	218,605	---	---
Supplies	1,249,186	---	---
Services	344,209	4,130,743	---
Professional and contracted services	469,559	---	---
Rent, utilities, and maintenance	3,174,527	---	---
Depreciation	72,374	---	---
Other expenses	30	---	---
Claims incurred	---	44,791,717	2,733,809
Total operating expenses	<u>6,271,905</u>	<u>48,922,460</u>	<u>2,733,809</u>
Operating income (loss)	(366,628)	10,105,559	262,741
Nonoperating revenues:			
Interest Income	---	1,013,207	53,505
Income (loss) before transfers	<u>(366,628)</u>	<u>11,118,766</u>	<u>316,246</u>
Other financing sources (uses):			
Transfers in	---	---	---
Transfers out	---	(759,510)	---
Net transfers	<u>---</u>	<u>(759,510)</u>	<u>---</u>
Change in net assets	(366,628)	10,359,256	316,246
Net assets:			
June 30, 2005	<u>1,026,592</u>	<u>9,199,735</u>	<u>662,263</u>
June 30, 2006	<u>\$ 659,964</u>	<u>\$ 19,558,991</u>	<u>\$ 978,509</u>

Tort Liability Fund	Employer Insurance Fund	Total
\$ 474,350	\$ 4,516,822	\$ 67,015,741
---	18,777	5,924,054
474,350	4,535,599	72,939,795
---	---	743,415
---	---	218,605
---	---	1,249,186
---	4,071	4,479,023
---	---	469,559
---	---	3,174,527
---	---	72,374
---	---	30
1,701,956	2,376,516	51,603,998
1,701,956	2,380,587	62,010,717
(1,227,606)	2,155,012	10,929,078
---	---	1,066,712
(1,227,606)	2,155,012	11,995,790
1,500,000	---	1,500,000
---	---	(759,510)
1,500,000	---	740,490
272,394	2,155,012	12,736,280
86,500	(3,114,027)	7,861,063
\$ 358,894	\$ (959,015)	\$ 20,597,343