

**Internal Service Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**For the Year Ended June 30, 2012**

	Central Services Fund	Group Health Insurance Fund	Tort Liability Fund	Employer Insurance Fund	Total
Operating revenues:					
Premium revenue	\$ ---	\$ 48,306,338	\$ 532,468	\$ 2,742,296	\$ 51,581,102
State revenue	---	---	---	159,903	159,903
Charges for services	6,895,382	---	---	---	6,895,382
Other revenue	---	---	---	7,637	7,637
Total operating revenues	<u>6,895,382</u>	<u>48,306,338</u>	<u>532,468</u>	<u>2,909,836</u>	<u>58,644,024</u>
Operating expenses:					
Salaries	770,555	---	---	---	770,555
Other compensation	14,330	---	---	---	14,330
Fringe benefits	303,443	---	---	---	303,443
Supplies and materials	692,569	---	---	---	692,569
Services and other expenses	1,280,165	---	---	---	1,280,165
Professional and contracted services	---	2,903,160	---	359,268	3,262,428
Rent, utilities and maintenance	3,219,716	---	---	---	3,219,716
Interfund services	26,066	---	---	---	26,066
Depreciation	186,916	---	---	---	186,916
Claims incurred	---	43,723,169	2,316,465	2,322,559	48,362,193
Total operating expenses	<u>6,493,760</u>	<u>46,626,329</u>	<u>2,316,465</u>	<u>2,681,827</u>	<u>58,118,381</u>
Operating income (loss)	401,622	1,680,009	(1,783,997)	228,009	525,643
Nonoperating revenues (expenses):					
Interest income	---	72,731	---	---	72,731
Insurance recoveries	1,726	---	---	---	1,726
Income (loss) before transfers	<u>403,348</u>	<u>1,752,740</u>	<u>(1,783,997)</u>	<u>228,009</u>	<u>600,100</u>
Transfers:					
Transfers in	---	---	500,000	---	500,000
Transfers out	---	(135,584)	---	---	(135,584)
Net transfers	<u>---</u>	<u>(135,584)</u>	<u>500,000</u>	<u>---</u>	<u>364,416</u>
Change in net assets	403,348	1,617,156	(1,283,997)	228,009	964,516
Net assets:					
June 30 2011	<u>2,403,869</u>	<u>7,309,876</u>	<u>3,742,240</u>	<u>4,985,893</u>	<u>18,441,878</u>
June 30, 2012	<u>\$ 2,807,217</u>	<u>\$ 8,927,032</u>	<u>\$ 2,458,243</u>	<u>\$ 5,213,902</u>	<u>\$ 19,406,394</u>