

**Internal Service Funds**

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

**For the Year Ended June 30, 2007**

	Central Services Fund	Group Hospital Insurance Fund	Group Life Insurance Fund
Operating Revenues:			
Premium revenue	\$ ---	\$ 60,927,406	\$ 3,317,855
Charges for services	6,784,892	---	---
Total operating revenues	<u>6,784,892</u>	<u>60,927,406</u>	<u>3,317,855</u>
Operating expenses:			
Salaries and wages	797,867	---	---
Fringe benefits	230,664	---	---
Supplies	1,520,052	---	---
Services	564,584	3,996,181	---
Professional and contracted services	16,883	875,530	---
Rent, utilities, and maintenance	4,093,588	---	---
Insurance	---	---	3,343,602
Depreciation	88,467	---	---
Other expenses	149	---	---
Claims incurred	---	49,134,248	202,601
Total operating expenses	<u>7,312,254</u>	<u>54,005,959</u>	<u>3,546,203</u>
Operating income (loss)	(527,362)	6,921,447	(228,348)
Nonoperating revenues (expenses):			
Interest income	---	1,969,221	91,771
Income (loss) before transfers	<u>(527,362)</u>	<u>8,890,668</u>	<u>(136,577)</u>
Other financing sources (uses):			
Transfers in	800,000	841,932	---
Transfers out	---	(399,400)	(841,932)
Net transfers	<u>800,000</u>	<u>442,532</u>	<u>(841,932)</u>
Change in net assets	272,638	9,333,200	(978,509)
Net assets:			
June 30, 2006	<u>659,964</u>	<u>19,558,991</u>	<u>978,509</u>
June 30, 2007	<u>\$ 932,602</u>	<u>\$ 28,892,191</u>	<u>\$ ---</u>

Tort Liability Fund	Employer Insurance Fund	Total
\$ 463,250	\$ 4,768,866	\$ 69,477,377
---	116,904	6,901,796
<u>463,250</u>	<u>4,885,770</u>	<u>76,379,173</u>
---	---	797,867
---	---	230,664
---	---	1,520,052
---	3,350	4,564,115
---	13,557	905,970
---	---	4,093,588
---	---	3,343,602
---	---	88,467
---	---	149
<u>1,531,522</u>	<u>3,405,220</u>	<u>54,273,591</u>
<u>1,531,522</u>	<u>3,422,127</u>	<u>69,818,065</u>
(1,068,272)	1,463,643	6,561,108
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<u>(1,068,272)</u>	<u>1,463,643</u>	<u>8,622,100</u>
712,802	---	2,354,734
---	---	(1,241,332)
<u>712,802</u>	<u>---</u>	<u>1,113,402</u>
(355,470)	1,463,643	9,735,502
<u>358,894</u>	<u>(959,015)</u>	<u>20,597,343</u>
<u>\$ 3,424</u>	<u>\$ 504,628</u>	<u>\$ 30,332,845</u>