

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS**

	Total	Health and Other Self-Insured Employee Benefits	HMO Health Insurance
Operating Revenues			
Use of Money and Property	\$ 2,231	\$ --	\$ --
Charges for Services	64,663	--	--
Insurance Premiums	231,124	80,530	83,465
Total Operating Revenues	<u>298,018</u>	<u>80,530</u>	<u>83,465</u>
Operating Expenses			
Salaries and Employee Benefits	14,223	--	--
Services and Supplies	31,340	2,337	--
Professional Services	33,032	2,919	9
Operating Leases	3,573	--	--
Insurance Claims and Premiums	179,664	48,685	83,909
Other Charges	19,883	19,874	--
Depreciation	5,985	--	--
Total Operating Expenses	<u>287,700</u>	<u>73,815</u>	<u>83,918</u>
Operating Income (Loss)	<u>10,318</u>	<u>6,715</u>	<u>(453)</u>
Nonoperating Revenues (Expenses)			
Intergovernmental Revenues	745	725	--
Interest Revenue	7,380	2,613	310
Interest Expense	(64)	--	--
Gain (Loss) on Disposition of Capital Assets	(895)	--	--
Other Revenue - Net	3,428	1,116	--
Total Nonoperating Revenues	<u>10,594</u>	<u>4,454</u>	<u>310</u>
Income (Loss) Before Contributions and Transfers	20,912	11,169	(143)
Capital Contributions	418	--	--
Transfers In	6,154	1,317	9
Transfers Out	(326)	--	(310)
Increase (Decrease) in Net Assets	<u>27,158</u>	<u>12,486</u>	<u>(444)</u>
Net Assets - Beginning of Year	70,322	53,642	--
Adjustment Due to Reclassification	1,775	--	1,625
Net Assets - End of Year	<u>\$ 99,255</u>	<u>\$ 66,128</u>	<u>\$ 1,181</u>

Supplemental Information
(Dollar Amounts in Thousands)

Life Insurance	Workers' Compensation	Unemployment Insurance	
\$ --	\$ --	\$ --	Operating Revenues
--	--	--	Use of Money and Property
986	47,166	1,743	Charges for Services
<u>986</u>	<u>47,166</u>	<u>1,743</u>	Insurance Premiums
			Total Operating Revenues
			Operating Expenses
--	694	--	Salaries and Employee Benefits
--	62	--	Services and Supplies
--	3,028	83	Professional Services
--	11	--	Operating Leases
1,435	34,050	1,533	Insurance Claims and Premiums
--	--	--	Other Charges
--	1	--	Depreciation
<u>1,435</u>	<u>37,846</u>	<u>1,616</u>	Total Operating Expenses
<u>(449)</u>	<u>9,320</u>	<u>127</u>	Operating Income (Loss)
			Nonoperating Revenues (Expenses)
--	--	--	Intergovernmental Revenues
107	2,326	290	Interest Revenue
--	--	--	Interest Expense
--	--	--	Gain (Loss) on Disposition of Capital Assets
--	306	--	Other Revenue - Net
<u>107</u>	<u>2,632</u>	<u>290</u>	Total Nonoperating Revenues
(342)	11,952	417	Income (Loss) Before Contributions and Transfers
--	--	--	Capital Contributions
2,721	1,104	--	Transfers In
<u>(16)</u>	<u>--</u>	<u>--</u>	Transfers Out
2,363	13,056	417	Increase (Decrease) in Net Assets
--	(39,291)	7,033	Net Assets - Beginning of Year
150	--	--	Adjustment Due to Reclassification
<u>\$ 2,513</u>	<u>\$ (26,235)</u>	<u>\$ 7,450</u>	Net Assets - End of Year

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (Continued)
INTERNAL SERVICE FUNDS

	Property & Casualty Risk	Transportation	Publishing Services	Information & Technology
Operating Revenues				
Use of Money and Property	\$ --	\$ --	\$ --	\$ 2,231
Charges for Services	--	18,911	3,326	42,426
Insurance Premiums	17,234	--	--	--
Total Operating Revenues	<u>17,234</u>	<u>18,911</u>	<u>3,326</u>	<u>44,657</u>
Operating Expenses				
Salaries and Employee Benefits	977	6,138	1,568	4,846
Services and Supplies	10,909	7,931	1,077	9,024
Professional Services	345	1,539	460	24,649
Operating Leases	17	110	700	2,735
Insurance Claims and Premiums	10,052	--	--	--
Other Charges	--	6	3	--
Depreciation	1	3,207	61	2,715
Total Operating Expenses	<u>22,301</u>	<u>18,931</u>	<u>3,869</u>	<u>43,969</u>
Operating Income (Loss)	<u>(5,067)</u>	<u>(20)</u>	<u>(543)</u>	<u>688</u>
Nonoperating Revenues (Expenses)				
Intergovernmental Revenues	--	--	--	20
Interest Revenue	858	247	52	577
Interest Expense	--	--	--	(64)
Gain (Loss) on Disposition of Capital Assets	--	90	--	(985)
Other Revenue - Net	1,312	274	293	127
Total Nonoperating Revenues	<u>2,170</u>	<u>611</u>	<u>345</u>	<u>(325)</u>
Income (Loss) Before Contributions and Transfers	(2,897)	591	(198)	363
Capital Contributions	--	418	--	--
Transfers In	--	1,003	--	--
Transfers Out	--	--	--	--
Increase (Decrease) in Net Assets	<u>(2,897)</u>	<u>2,012</u>	<u>(198)</u>	<u>363</u>
Net Assets - Beginning of Year	9,823	16,864	1,477	20,774
Adjustment Due to Reclassification	--	--	--	--
Net Assets - End of Year	<u>\$ 6,926</u>	<u>\$ 18,876</u>	<u>\$ 1,279</u>	<u>\$ 21,137</u>