MARICOPA COUNTY
EMPLOYEE BENEFITS TRUST FUND
Statements of Revenues, Expenses, and Changes in Net Assets —Internal Service Funds
YTD as of September 30, 2011

	YTD 9/30/2011	Full Year 6/30/2011	Full Year 6/30/2010
Operating revenues:			
Operating income	$ 31,076,526	$ 119,211,913	112,927,735
Other income		884	97,894
Investment income	0	498,476	779,620
Total operating revenues	$ 31,076,526	$ 119,711,273	$ 113,805,250
Operating expenses:			
Losses and loss expenses	28,663,841	111,900,464	101,098,908
All other expenses	1,655,058	8,621,004	13,570,703
Total operating expenses	$ 30,318,899	$ 120,521,468	$ 114,669,611
Nonoperating revenues:			
Capital contributions		49,990	
Transfers to Other Funds		(1,380,291)	
Loss on disposal of capital assests	0	(3,273)	
Total nonoperating revenues	0	(1,333,574)	0
Change in net assets	757,626	(2,143,770)	(864,361)
Total net assests - Beginning	41,023,133	43,166,902	44,031,264
Total net assets - Ending	$ 41,780,759	$ 41,023,133	$ 43,166,902

Maricopa County
Employee Benefits Trust Funds
Statements of Net Assets - Internal Service Funds
September 30, 2011, June 30, 2011, and June 30, 2010

	Note	9/30/2011	6/30/2011	6/30/2010
Assets				
Cash and cash equivalents		$ 56,516,228	$ 57,181,449	$ 56,235,460
Interest receivable	1	3,563	3,563	81,358
Accounts receivable	2	830,452	898,195	1,260,064
Prepaid insurance	3	102,572	852,807	110,532
Capital assets, net	4	0	0	4,013
Total assets		57,452,815	58,936,014	57,691,427
Liabilities				
Accounts payable	5	336	124,271	512,556
Accrued Liabilities	6	2,917,858	2,382,967	3,243,514
Employee compensation payable	7	3,317,672	3,290,574	2,263,426
Reserve for losses and loss expenses	8	9,436,189	12,115,069	8,505,029
Total liabilities		15,672,056	17,912,881	14,524,525
Net Assets				
Invested in capital assets		0	0	4,013
Unrestricted (deficit)		41,780,759	41,023,133	43,162,889
Total net assets (deficit)		$ 41,780,759	$ 41,023,133	$ 43,166,902

MARICOPA COUNTY
EMPLOYEE BENEFITS TRUST FUNDS
Fund Balance Roll-Forward
Three Months Ended September 30, 2011

11/1/2011

'nsured Funds

Fund	Expenditures	Revenues	Net	Fund Balance 7/1/2011	Fund Balance 9/30/2011
601-CMG HIGH OPTION	$ 9,798,980	$ 9,744,964	(54,015)	(961,081)	(1,015,096)
602-CMG LOW OPTION	229,431	296,525	67,093	920,801	987,894
603-OAP IN	3,425,156	4,175,715	750,560	(4,270,249)	(3,519,690)
604-OAP HIGH OPTION	7,776,659	7,019,482	(757,177)	(1,839,967)	(2,597,143)
605-OAP LOW OPTION	441,383	592,284	150,902	1,232,250	1,383,152
606-CHOICE FUND H.S.A.	2,157,294	2,199,107	41,813	(66,874)	(25,060)
614-BEHAVIORAL HEALTH	370,328	516,183	145,855	4,951,829	5,097,684
Total Medical & BH	**$ 24,199,230**	**$ 24,544,261**	**$ 345,031**	**$ (33,290)**	**$ 311,741**
629-SI DENTAL	1,115,189	942,702	(172,486)	4,824,764	4,652,277
Total Dental	**$ 1,115,189**	**$ 942,702**	**$ (172,486)**	**$ 4,824,764**	**$ 4,652,277**
608-COINSURANCE	$ 3,055,279	$ 2,733,142	$ (322,137)	$ 19,607,116	$ 19,284,979
609-CONSUMER CHOICE	420,908	426,933	6,024	$ 1,319,597	1,325,622
Total Pharmacy	**$ 3,476,187**	**$ 3,160,075**	**$ (316,113)**	**$ 20,926,714**	**$ 20,610,601**
623-VISION	$ 507,555	$ 336,531	$ (171,025)	$ 230,957	$ 59,932
624-STAND ALONE VISION	16,426	18,623	2,198	$ 18,962	21,159
Total Vision	**$ 523,981**	**$ 355,154**	**$ (168,827)**	**$ 249,918**	**$ 81,091**
615-WELLNESS	$ 39,728	$ 368,045	328,317	2,314,788	2,643,105
616-CONTRACT ADMINISTRATION	$ 61,818	$ 69,847	8,028	582,642	590,670
617-MED INCENTIVE AND PENALTIES			0	2,110,151	2,110,151
618-BENEFIT ADMINISTRATION	$ 437,942	$ 716,451	278,509	1,516,582	1,795,091
999-BENEFITS CLEARING	0	455,067	455,067	0	455,067
Total Other	**$ 539,488**	**$ 1,609,409**	**$ 1,069,921**	**$ 6,524,163**	**$ 7,594,084**
ıd Total	**$ 29,854,075**	**$ 30,611,601**	**$ 757,526**	**$ 32,492,268**	**$ 33,249,794**

Employee Self Insured Funds

612-50 PERCENT STD			$ -	$ 5,420,764	$ 5,420,764
611-60 PERCENT STD	413,691	353,055	(60,636)	1,373,741	1,313,105
612-50 PERCENT STD	40,647	76,479	35,832	1,106,728	1,142,560
613-40 PERCENT STD	10,486	35,390	24,904	629,632	654,536
Total STD	**$ 464,824**	**$ 464,924**	**$ 100**	**$ 8,530,866**	**$ 8,530,966**
Total Self-Insured	**$ 30,318,899**	**$ 31,076,526**	**$ 757,626**	**$ 41,023,134**	**$ 41,780,760**

Fully Insured (Agency) Funds

Fund	Expenditures	Revenues	Net	Fund Balance 7/1/2011	Fund Balance 9/30/2011
607-FI DENTAL PPO	$ 1,238,525	$ 1,231,190	$ (7,336)	$ 71,235	$ 63,899
625-FI PREPAID DENTAL	95,246	94,754	(492)	110,058	109,566
Total Dental	**$ 1,333,771**	**$ 1,325,944**	**$ (7,827)**	**$ 181,293**	**$ 173,466**
621-FLEX SPENDING HEALTH	$ 968,592	$ 598,634	$ (369,958)	$ 0	$ (369,958)
622-FLEX SPENDING DEP CARE	104,997	185,310	80,314		80,313.61
Total FSA	**$ 1,073,589**	**$ 783,944**	**$ (289,645)**	**$ 0**	**$ (289,645)**
626-FI LIFE AND AD AND D	$ 253,346	$ 265,719	$ 12,373	$ 29,287	$ 41,660
627-SUPPLEMENTAL LIFE	937,185	921,779	(15,406)	257,652	242,246
630-DEPENDENT LIFE	124,400	123,812	(589)	13,131	12,542
Total Life and AD&D	**$ 1,314,931**	**$ 1,311,309**	**$ (3,622)**	**$ 300,070**	**$ 296,448**
628-EMPLOYEE ASSISTANCE	50,948	50,899	(49)	917	868
631-VOLUNTARY BENEFITS	85,075	84,601	(474)	3,078	2,604
CIGNA FOR SENIORS	174,091	164,102	(9,989)	66,940	56,951
.al Others	**$ 310,114**	**$ 299,602**	**$ (10,512)**	**$ 70,935**	**$ 60,423**
Total Agency Funds	**$ 4,032,405**	**$ 3,720,799**	**$ (311,606)**	**$ 552,298**	**$ 240,692**
Less: Agency Fund Adjustments					
Total Fund Balance	$ 34,351,304	$ 34,797,325	$ 446,020	$ 41,575,432	$ 42,021,452