MARICOPA COUNTY
EMPLOYEE BENEFITS TRUST FUND
Statements of Revenues, Expenses, and
Changes in Net Assets —Internal Service Funds
YTD as of October 31, 2012

	YTD 10/31/2012	YTD 10/31/2011	Full Year 6/30/2012	Full Year 6/30/2011	Full Year 6/30/2010
Operating revenues:					
Operating income	$ 42,256,954	$ 41,305,664	$ 122,941,566	$ 119,211,913	112,927,735
Other income				884	97,894
Investment income	81,671	107,061	443,209	498,476	779,620
Total operating revenues	$ 42,338,625	$ 41,412,726	$ 123,384,775	$ 119,711,273	$ 113,805,250
Operating expenses:					
Losses and loss expenses	38,683,306	37,423,971	114,179,304	111,900,464	101,098,908
All other expenses	2,416,793	2,338,981	7,060,881	8,621,004	13,570,703
Total operating expenses	$ 41,100,100	$ 39,762,952	$ 121,240,185	$ 120,521,468	$ 114,669,611
Nonoperating revenues:					
Capital contributions	0	0	0	49,990	
Transfers to Other Funds	0	0	0	(1,380,291)	
Loss on disposal of capital assests	0	0	0	(3,273)	
Total nonoperating revenues	$ -	$ -	$ -	$ (1,333,574)	$ -
Change in net assets	1,238,525	1,649,774	2,144,590	(2,143,769)	(864,361)
Total net assets - Beginning	43,167,723	41,023,133	41,023,133	43,166,902	44,031,264
Total net assets - Ending	$ 44,406,247	$ 42,672,907	$ 43,167,723	$ 41,023,133	$ 43,166,902

Maricopa County
Employee Benefits Trust Funds
Statements of Net Assets - Internal Service Funds
October 31, 2012, October 31, 2011, June 30, 2012, June 30, 2011, and June 30, 2010

	Note	10/31/2012	10/31/2011	6/30/2012	6/30/2011	6/30/2010
Assets						
Cash and cash equivalents		$ 58,019,360	$ 57,603,055	$ 60,636,639	$ 57,181,449	$ 56,235,460
Interest receivable		42,598	3,563	42,598	3,563	81,358
Accounts receivable		1,140,137	869,200	924,206	898,195	1,260,064
Prepaid insurance		1,494,952	102,572	1,411,102	852,807	110,532
Capital assets, net		0	0	0	0	4,013
Total assets		$ 60,697,047	$ 58,578,390	$ 63,014,546	$ 58,936,014	$ 57,691,427
Liabilities						
Accounts payable		109,978	178,675	88,404	124,271	512,556
Accrued Liabilities		3,901,844	3,014,894	5,554,366	2,382,967	3,243,514
Employee compensation payable		3,260,018	3,275,725	3,268,085	3,290,574	2,263,426
Reserve for losses and loss expenses		9,018,962	9,436,189	10,935,968	12,115,069	8,505,029
Total liabilities		$ 16,290,800	$ 15,905,484	$ 19,846,823	$ 17,912,882	$ 14,524,525
Net Assets						
Invested in capital assets		0			0	4,013
Unrestricted (deficit)		44,406,247	42,672,906	43,167,722	41,023,133	43,162,889
Total net assets (deficit)		$ 44,406,247	$ 42,672,906	$ 43,167,722	$ 41,023,133	$ 43,166,902

MARICOPA COUNTY
EMPLOYEE BENEFITS TRUST FUNDS
Fund Balance Roll-Forward
Four Months Ended October 31, 2012

11/13/2012

Self Insured Funds Fund	Expenditures	Revenues	Net	Fund Balance 7/1/2012	Fund Balance 10/31/2012
601-CMG MEDICAL	$ 16,690,761	$ 17,167,410	$ 476,649	$ (3,175,089)	$ (2,698,440)
602-CMG LOW OPTION				1,141,584	1,141,584
603-OAP IN				(1,764,074)	(1,764,074)
604-OAP MEDICAL	11,052,188	11,673,805	621,616	(2,034,662)	(1,413,046)
605-OAP LOW OPTION				1,938,145	1,938,145
606-CHOICE FUND H.S.A.	4,559,019	4,944,156	385,137	819,805	1,204,942
614-BEHAVIORAL HEALTH	795,427	616,435	(178,992)	5,304,061	5,125,069
Total Medical & BH	**$ 33,097,396**	**$ 34,401,806**	**$ 1,304,410**	**$ 2,229,770**	**$ 3,534,180**
629-SI DENTAL	1,355,835	1,264,853	(90,982)	5,089,287	4,998,305
Total Dental	**$ 1,355,835**	**$ 1,264,853**	**$ (90,982)**	**$ 5,089,287**	**$ 4,998,305**
608-COINSURANCE PHARMACY	4,385,920	4,092,370	(293,550)	17,461,014	17,167,464
609-CONSUMER CHOICE			0	1,261,278	1,261,278
619-ONSITE PHARMACY CLINIC	682,215	460,649	(221,566)	0	(221,566)
620- BENEFITS ELIMINATIONS	(380,707)	(380,707)	0	0	0
Total Pharmacy	**$ 4,687,429**	**$ 4,172,312**	**$ (515,117)**	**$ 18,722,292**	**$ 18,207,175**
623-VISION	543,367	493,819	(49,548)	168,475	118,927
Total Vision	**$ 543,367**	**$ 493,819**	**$ (49,548)**	**$ 168,475**	**$ 118,927**
615-WELLNESS	109,043	594,700	485,657	2,926,118	3,411,775
618-BENEFIT ADMINISTRATION	616,490	781,040	164,550	5,304,248	5,468,798
999-BENEFITS CLEARING	0	(0)	(0)		(0)
Total Other	**$ 725,532**	**$ 1,375,739**	**$ 650,207**	**$ 8,230,366**	**$ 8,880,573**
Grand Total	**$ 40,409,559**	**$ 41,708,530**	**$ 1,298,971**	**$ 34,440,190**	**$ 35,739,161**

Employee Self Insured Funds					
611-60 PERCENT STD	561,008	477,438	(83,570)	6,909,543	6,825,973
612-50 PERCENT STD	78,483	105,436	26,954	1,110,613	1,137,567
613-40 PERCENT STD	51,052	47,220	(3,832)	707,378	703,546
Total STD	**$ 690,542**	**$ 630,095**	**$ (60,447)**	**$ 8,727,534**	**$ 8,667,087**
Total Self-Insured	**$ 41,100,101**	**$ 42,338,625**	**$ 1,238,524**	**$ 43,167,723**	**$ 44,406,247**

Fully Insured (Agency) Funds Fund	Expenditures	Revenues	Net	Fund Balance 7/1/2012	Fund Balance 10/31/2012
607-FI DENTAL PPO	$ 1,643,583	$ 1,641,931	$ (1,653)	$ 68,952	$ 67,299
625-FI PREPAID DENTAL	124,235	123,747	(488)	109,890	109,402
Total Dental	**$ 1,767,818**	**$ 1,765,677**	**$ (2,141)**	**$ 178,842**	**$ 176,701**
621-FLEX SPENDING HEALTH	1,129,791	820,399	(309,392)	0	(309,392)
622-FLEX SPENDING DEP CARE	164,179	308,891	144,711	0	144,711
Total FSA	**$ 1,293,970**	**$ 1,129,290**	**$ (164,680)**	**$ -**	**$ (164,680)**
626-FI LIFE AND AD AND D	98,355	120,164	21,808	43,077	64,885
627-SUPPLEMENTAL LIFE	1,088,028	1,063,670	(24,358)	232,046	207,688
630-DEPENDENT LIFE	116,141	115,420	(721)	10,486	9,765
Total Life and AD&D	**$ 1,302,525**	**$ 1,299,254**	**$ (3,271)**	**$ 285,609**	**$ 282,338**
628-EMPLOYEE ASSISTANCE	71,261	71,539	277	739	1,016
631-VOLUNTARY BENEFITS	284,303	304,649	20,346	3,198	23,544
632-CIGNA FOR SENIORS	231,838	233,085	1,247	86,403	87,650
Total Others	**$ 587,403**	**$ 609,273**	**$ 21,870**	**$ 90,340**	**$ 112,210**
Total Agency Funds	**$ 4,951,715**	**$ 4,803,494**	**$ (148,222)**	**$ 554,791**	**$ 406,569**

MARICOPA COUNTY
EMPLOYEE BENEFITS TRUST FUNDS
Four Months Ended October 31, 2012

Self Insured Funds

Fund	Budget	Actual	Variance	Variance %
Revenue				
601-CMG MEDICAL	$ 15,103,104	$ 17,167,410	$ 2,064,306	13.67%
604-OAP MEDICAL	14,555,672	11,673,805	(2,881,867)	-19.80%
606-CHOICE FUND H.S.A.	4,079,708	4,944,156	864,448	21.19%
614-BEHAVIORAL HEALTH	629,968	616,435	(13,533)	-2.15%
Total Medical & BH	**$ 34,368,452**	**$ 34,401,806**	**33,354**	**0.10%**
629-SI DENTAL	1,224,132	1,264,853	40,721	3.33%
Total Dental	**$ 1,224,132**	**$ 1,264,853**	**40,721**	**3.33%**
608-COINSURANCE PHARMACY	4,194,960	4,092,370	(102,590)	-2.45%
619-ONSITE PHARMACY CLINIC	356,668	460,649	103,981	
620- BENEFITS ELIMINATIONS	(356,668)	(380,707)	(24,039)	
Total Pharmacy	**$ 4,194,960**	**$ 4,172,312**	**1,391**	**0.03%**
623-VISION	512,500	493,819	(18,681)	-3.65%
Total Vision	**$ 512,500**	**$ 493,819**	**(18,681)**	**-3.65%**
615-WELLNESS	529,872	594,700	64,828	12.23%
618-BENEFIT ADMINISTRATION	741,824	781,040	39,216	5.29%
999-BENEFITS CLEARING	-	(0)		
Total Other	**$ 1,271,696**	**$ 1,375,739**	**$ 104,043**	8.18%
Grand Total	**$ 41,571,740**	**$ 41,708,530**	**$ 160,829**	**0.39%**
Employee Self Insured Funds				
611-60 PERCENT STD	$ 469,384	$ 477,438	$ (8,054)	-1.72%
612-50 PERCENT STD	101,520	105,436	(3,916)	-3.86%
613-40 PERCENT STD	47,396	47,220	176	0.37%
Total STD	**$ 618,300**	**$ 630,095**	**(11,795)**	**-1.91%**
Total Revenue	**$ 42,190,040**	**$ 42,338,625**	**149,034**	**0.35%**
Expenses				
601-CMG MEDICAL	$ 16,054,717	$ 16,690,760	$ (636,043)	-3.96%
604-OAP MEDICAL	15,132,220	11,052,188	4,080,032	26.96%
606-CHOICE FUND H.S.A.	5,176,163	4,559,019	617,144	11.92%
614-BEHAVIORAL HEALTH	629,968	795,427	(165,459)	-26.26%
Total Medical & BH	**$ 36,993,068**	**$ 33,097,395**	**$ 3,895,673**	**10.53%**
629-SI DENTAL	1,272,841	1,355,835	(82,994)	-6.52%
Total Dental	**$ 1,272,841**	**$ 1,355,835**	**(82,994)**	**-6.52%**
608-COINSURANCE PHARMACY	4,194,960	4,385,920	(190,960)	-4.55%
619-ONSITE PHARMACY CLINIC	410,664	682,215	(271,551)	-66.12%
620- BENEFITS ELIMINATIONS	(356,668)	(380,707)	24,039	-6.74%
Total Pharmacy	**$ 4,248,956**	**$ 4,687,429**	**(438,472)**	**-10.32%**
623-VISION	702,477	543,367	159,110	
Total Vision	**$ 702,477**	**$ 543,367**	**159,110**	**22.65%**
615-WELLNESS	232,249	109,043	123,206	
618-BENEFIT ADMINISTRATION	728,788	616,490	112,298	15.41%
Total Other	**$ 961,037**	**$ 725,532**	**$ 235,505**	24.51%
Grand Total	**$ 44,178,379**	**$ 40,409,558**	**$ 3,768,821**	**8.53%**