

2015 Biennium Report on Internal Service and Enterprise Funds

Fund	Fund Name	Agency #	Agency Name	Program Name
06066	Surplus Property	6101	Department of	General Services

	Actual FY10	Actual FY11	Actual FY12	Budgeted FY13	Budgeted FY14	Budgeted FY15
Operating Revenues:						
Fee revenue						
State Surplus Property Handling Fee	647,935	463,504	365,079	451,050	435,005	456,760
Federal Surplus Property Handling Fee	14,452	12,522	11,004	13,950	12,350	12,970
Misc. Revenue	-	-	-	-	-	-
Net Fee Revenue	662,387	476,026	376,083	465,000	447,355	469,730
Investment Earnings	-	-	-	-	-	-
Securities Lending Income	-	-	-	-	-	-
Premiums	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenue	662,387	476,026	376,083	465,000	447,355	469,730
Operating Expenses:						
Personal Services	246,548	245,856	245,875	245,143	240,715	241,110
Other Operating Expenses	344,728	690,349	360,541	125,343	142,424	142,349
Total Operating Expenses	591,276	936,205	606,416	370,486	383,139	383,459
Operating Income (Loss)	71,111	(460,179)	(230,333)	94,514	64,216	86,271
Nonoperating Revenues (Expenses):						
Gain (Loss) Sale of Fixed Assets	(3,757)	-	-	-	-	-
Federal Indirect Cost Recoveries	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	(3,757)	-	-	-	-	-
Income (Loss) Before Operating Transfers	67,354	(460,179)	(230,333)	94,514	64,216	86,271
Contributed Capital*	408,464	281,468	390,777	465,000	447,355	469,730
Operating Transfers In (Note 13)	-	-	-	-	-	-
Operating Transfers Out (Note 13)	-	-	-	-	-	-
Change in net assets	475,818	(178,711)	160,443	559,514	511,571	556,001
Total Net Assets- July 1 - As Restated	6,735	482,553	303,842	464,285	1,023,799	1,535,370
Prior Period Adjustments	-	-	-	-	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	6,735	482,553	303,842	464,285	1,023,799	1,535,370
Net Assets- June 30	482,553	303,842	464,285	1,023,799	1,635,370	2,091,371
60 days of expenses (Total Operating Expenses divided by 6)	98,546	156,034	101,069	61,748	63,857	63,910

The State Surplus handling fees are: If property is sold for less than \$500, the program retains the proceeds. The program retains \$500 plus 3% and unusual expenses for property sold for more than \$500. The Federal Surplus Property program fees are an allocation of freight expense and 14% of acquisition cost. This is included in the Federal Plan of Operation, which has been approved by the Federal General Services Administration.

*Inventory adjustment is a non-budgeted, non-cash expenditure. Contributed Capital is a non-budgeted, non-cash revenue.

**This analysis does not include OPEB expenses.

2015 Biennium Report on Internal Service and Enterprise Funds

Fund 06511	Fund Name SABHRS	Agency # 6101	Agency Name Administration	Program Name State Accounting Division
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	Actual FY10	Actual FY11	Actual FY12	Budgeted FY13	Budgeted FY14	Budgeted FY15
Operating Revenues:						
Fee revenue						
SABHRS Services	4,157,446	4,158,942	2,961,333	3,095,312	3,731,090	3,388,062
Net Fee Revenue	4,157,446	4,158,942	2,961,333	3,095,312	3,731,090	3,388,062
Premiums	-	-	-	-	-	-
Other Operating Revenues	24	1,837	-	-	-	-
Total Operating Revenue	4,157,470	4,160,779	2,961,333	3,095,312	3,731,090	3,388,062
Operating Expenses:						
Personal Services	1,422,503	1,249,346	1,196,617	1,392,145	1,392,145	1,392,145
Other Operating Expenses	2,765,020	2,493,150	2,401,812	1,752,630	2,338,945	1,995,917
Total Operating Expenses	4,187,523	3,742,496	3,598,429	3,144,775	3,731,090	3,388,062
Operating Income (Loss)	(30,053)	418,283	(637,096)	(49,463)	-	-
Nonoperating Revenues (Expenses):						
Gain (Loss) Sale of Fixed Assets	-	-	-	-	-	-
Federal Indirect Cost Recoveries	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Income (Loss) Before Operating Transfers	(30,053)	418,283	(637,096)	(49,463)	-	-
Contributed Capital	-	-	-	-	-	-
Operating Transfers In (Note 13)	-	-	-	-	-	-
Operating Transfers Out (Note 13)	-	-	-	-	-	-
Change in net assets	(30,053)	418,283	(637,096)	(49,463)	-	-
Total Net Assets- July 1 - As Restated	1,161,748	1,131,695	1,549,978	912,882	863,419	863,419
Prior Period Adjustments	-	-	-	-	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	1,161,748	1,131,695	1,549,978	912,882	863,419	863,419
Net Assets- June 30	1,131,695	1,549,978	912,882	863,419	863,419	863,419
60 days of expenses (Total Operating Expenses divided by 6)	697,921	623,749	599,738	524,129	621,848	564,677

Requested Rates for Internal Service Funds

	Fee/Rate Information					
	Actual FYE 10	Actual FYE 10	Actual FYE 12	Budgeted FY 13	Budgeted FY 14	Budgeted FY 15
SABHRS Services Fee	4,157,446	4,158,942	2,961,333	3,095,312	3,731,090	3,388,062
Working Capital	688,090	1,125,460	505,849	505,849	505,849	505,849

*Note: This analysis does not include OBEP expenses.

2015 Biennium Report on Internal Service and Enterprise Funds
State Information Technology Services Division

Fund	Fund Name	Agency #	Agency Name	Program Name				
06522	SITSD Proprietary	6101	Department of Administration	State Information Technology Services				
			Actual	Actual	Actual	Projected	FTM Planned	FTM Planned
			FY10	FY11	FY12	FY13	FY14	FY15
Operating Revenues:								
Fee revenue			41,430,278	40,289,866	36,988,678	39,155,959	39,854,283	39,854,283
Other Charges For Services			-	-	-	-	-	-
Net Fee Revenue			41,430,278	40,289,866	36,988,678	39,155,959	39,854,283	39,854,283
Investment Earnings			-	-	-	-	-	-
Securities Lending Income			-	-	-	-	-	-
Premiums			240	320	100	-	-	-
Other Operating Revenues			21,885	45,259	34,368	-	-	-
Total Operating Revenue			41,452,403	40,335,445	37,023,146	39,155,959	39,854,283	39,854,283
Operating Expenses:								
Personal Services			14,929,431	14,899,348	14,702,186	14,511,945	15,045,234	15,045,234
Other Operating Expenses			25,315,077	20,970,857	23,759,617	24,645,000	24,828,839	24,828,839
Total Operating Expenses			40,244,508	35,870,205	38,461,803	39,156,945	39,874,073	39,874,073
Operating Income (Loss)			1,207,895	4,465,240	(1,438,657)	(986)	(19,790)	(19,790)
Nonoperating Revenues (Expenses):								
Gain (Loss) Sale of Fixed Assets			-	-	696,638	-	-	-
Federal Indirect Cost Recoveries			-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)			-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)			-	-	696,638	-	-	-
Income (Loss) Before Operating Transfers			1,207,895	4,465,240	(742,019)	(986)	(19,790)	(19,790)
Contributed Capital			-	-	872,349	-	-	-
Operating Transfers In (Note 13)			-	-	-	-	-	-
Operating Transfers Out (Note 13)			-	-	-	-	-	-
Change in net assets			1,207,895	4,465,240	130,330	(986)	(19,790)	(19,790)
Total Net Assets- July 1 - As Restated			2,144,201	3,352,096	7,569,382	7,699,682	7,698,696	7,678,906
Prior Period Adjustments			-	(247,954)	(30)	-	-	-
Cumulative effect of account change			-	-	-	-	-	-
Total Net Assets - July 1 - As Restated			2,144,201	3,104,142	7,569,352	7,699,682	7,698,696	7,678,906
Net Assets- June 30			3,352,096	7,569,382	7,699,682	7,698,696	7,678,906	7,659,116
60 days of expenses								
(Total Operating Expenses divided by 6)			6,707,418	5,978,366	6,410,301	6,526,158	6,645,679	6,645,679
45 days of expenses								
(Total Operating Expenses divided by 8)			5,030,564	4,483,776	4,807,725	4,894,618	4,984,259	4,984,259
30 days of expenses								
(Total Operating Expenses divided by 12)			3,353,709	2,989,184	3,205,150	3,263,079	3,322,839	3,322,839

Requested Rates for Internal Service Funds

	Fee/Rate Information							Authority
	Actual FYE 10	Actual FYE 11	Actual FYE 12	Budgeted FY 13	Budgeted FY 14	Budgeted FY 15		
State Information Technology Services Division								
Charge For Services	30-Day Working Capital Reserve	MCA 2-17-301 MCA 2-17-501						
Actual working capital	\$ 356,212	\$ 2,514,081	\$ 2,648,771	\$ 2,647,785	\$ 2,627,995	\$ 2,608,205		
Actual days	3	25	25	24	24	24		

The State Information Technology Services Division seeks the ability to continue to charge various rates in order to maintain a 30-day working capital.
 Note: This analysis does not include OPEB expenses.

2015 Biennium Report on Internal Service and Enterprise Funds

Fund	Fund Name	Agency #	Agency Name	Program Name
06525	Intergovernmental Training	61010	Department of Administration	State Human Resources Division

	Actual FY10	Actual FY11	Actual FY12	Projected FY13	Projected FY14	Projected FY15
Operating Revenues:						
Fee revenue						
Revenue from Training Fees	281,820	274,524	294,623	397,102	487,307	487,307
Net Fee Revenue	281,820	274,524	294,623	397,102	487,307	487,307
Investment Earnings	-	-	-	-	-	-
Securities Lending Income	-	-	-	-	-	-
Premiums	-	-	-	-	-	-
Other Operating Revenues	191	232	-	-	-	-
Total Operating Revenue	282,011	274,756	294,623	397,102	487,307	487,307
Operating Expenses:						
Personal Services	104,428	128,122	248,036	204,428	285,859	285,995
Other Operating Expenses	135,982	113,374	123,302	134,395	241,904	197,770
Total Operating Expenses	240,410	241,496	369,338	338,823	527,763	483,765
Operating Income (Loss)	41,601	33,260	(74,715)	58,279	(40,456)	3,542
Nonoperating Revenues (Expenses):						
Net Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Income (Loss) Before Operating Transfers	41,601	33,260	(74,715)	58,279	(40,456)	3,542
Contributed Capital	-	-	-	-	-	-
Operating Transfers In (Note 13)	-	-	24,002	-	-	-
Operating Transfers Out (Note 13)	-	-	-	-	-	-
Change in net assets	41,601	33,260	(50,713)	58,279	(40,456)	3,542
Total Net Assets- July 1 - As Restated	(72,492)	(30,891)	2,369	(48,344)	54,223	13,767
Prior Period Adjustments	-	-	-	44,288	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	(72,492)	(30,891)	2,369	(4,056)	54,223	13,767
Net Assets- June 30	(30,891)	2,369	(48,344)	54,223	13,767	17,309
60 days of expenses (Total Operating Expenses divided by 6)	40,068	40,249	61,556	56,471	87,961	80,628

**Requested Rates for Internal Service Funds
Fee/Rate Information for Legislative Action**

	Actual FY 10	Actual FY 11	Actual FY 12	Projected FY 13	Projected FY 14	Projected FY 15
PDC Fee per FTE	N/A	N/A	N/A	N/A	34.59	34.59
Fee Group A						
Training Services per hour						
Open Enrollment Courses						
Two-Day Course (per participant)	\$182.00	\$187.00	\$187.00	\$190.00	N/A	N/A
One-Day Course (per participant)	\$115.00	\$120.00	\$120.00	\$123.00	N/A	N/A
Half-Day Course (per participant)	\$90.00	\$93.00	\$93.00	\$95.00	N/A	N/A
Eight-Day Management Series (per participant)	\$560.00	\$565.00	\$565.00	\$570.00	N/A	N/A
Six-Day Management Series (per participant)	\$430.00	\$465.00	\$465.00	\$440.00	N/A	N/A
Four-Day Administrative Assistant Series (per participant)	\$325.00	\$330.00	\$330.00	\$333.00	N/A	N/A
Contract Courses						
Full Day Training (flat fee)	\$820.00	\$825.00	\$825.00	\$830.00	N/A	N/A
Half Day Training (flat fee)	\$560.00	\$565.00	\$565.00	\$570.00	N/A	N/A

The Training Program determines rates by analyzing its billable staff hours, overhead costs, and variable costs which are directly associated with providing a specific training service. Service fees include an allocation of total overhead costs based on an estimate of total billable hours during the year. Rates are established to build up to a 60-day working capital.

Note: This analysis does not include OPEB expenses.

Authority:

MCA 2-18-102

2015 Biennium Report on Internal Service and Enterprise Funds

Fund. 06530	Fund Name Print & Mail Services	Agency # 6101	Agency Name Department of Administration	Program Name General Services
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	Actual FY10	Actual FY11	Actual FY12	Budgeted FY13	Budgeted FY14	Budgeted FY15
Operating Revenues:						
Fee revenue						
Internal Printing	1,752,421	1,807,679	1,687,721	1,902,115	1,774,649	1,989,043
External Printing	3,801,568	3,008,249	2,739,014	2,739,014	2,739,014	2,739,014
Photocopy Pool	899,923	522,725	506,503	541,003	506,503	541,003
Mail Preparation	666,577	538,831	676,433	676,433	732,958	732,958
Mail Operations	4,735,725	4,465,030	4,305,899	4,683,749	4,469,580	4,727,801
Inter-agency (Deadhead Mail)	281,917	281,917	297,657	297,657	314,750	314,750
Postal Contract Station	38,976	38,976	38,976	38,976	38,976	38,976
Net Fee Revenue	12,177,107	10,663,407	10,252,203	10,878,947	10,576,430	11,083,545
Investment Earnings	-	-	-	-	-	-
Securities Lending Income	-	-	-	-	-	-
Premiums	-	-	-	-	-	-
Other Operating Revenues	7	-	65	-	-	-
Total Operating Revenue	12,177,114	10,663,407	10,252,268	10,878,947	10,576,430	11,083,545
Operating Expenses:						
Personal Services	1,351,000	1,364,000	1,307,139	1,306,841	1,416,211	1,417,234
Other Operating Expenses	10,853,000	9,571,000	8,794,732	9,690,594	9,090,693	9,538,458
Total Operating Expenses	12,204,000	10,935,000	10,101,871	10,997,435	10,506,904	10,955,692
Operating Income (Loss)	(26,886)	(271,593)	150,397	(118,488)	69,526	127,853
Nonoperating Revenues (Expenses):						
Gain (Loss) Sale of Fixed Assets	(78,147)	(28,395)	(28,650)	-	-	-
Federal Indirect Cost Recoveries	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	(78,147)	(28,395)	(28,650)	-	-	-
Income (Loss) Before Operating Transfers	(105,033)	(299,988)	121,747	(118,488)	69,526	127,853
Contributed Capital	-	-	32,695	-	-	-
Operating Transfers In (Note 13)	-	-	-	-	-	-
Operating Transfers Out (Note 13)	-	-	-	-	-	-
Change in net assets	(105,033)	(299,988)	154,442	(118,488)	69,526	127,853
Total Net Assets- July 1 - As Restated	1,920,000	1,814,967	1,502,979	1,739,943	1,621,455	1,690,981
Prior Period Adjustments	-	(12,000)	82,522	-	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	1,920,000	1,802,967	1,585,501	1,739,943	1,621,455	1,690,981
Net Assets- June 30	1,814,967	1,502,979	1,739,943	1,621,455	1,690,981	1,818,834
60 days of expenses						
(Total Operating Expenses divided by 6)	2,034,000	1,822,500	1,683,645	1,832,906	1,751,151	1,825,949

Requested Rates for Internal Service Funds

Print and Mail Services requests that the Legislature approve the requested rates for FY 2014 and FY 2015 as shown.

2015 Biennium Report on Internal Service and Enterprise Funds

Fund 06559	Fund Name Group Benefits Claims A/C	Agency # 61010	Agency Name Department of Administration	Program Name Health Care and Benefits Division
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	Actual FY10	Actual FY11	Actual FY12	Budgeted FY13	Budgeted FY14	Budgeted FY15
Operating Revenues:						
Fee revenue						
Revenue from Fee F	295,515	542,163	499,565	-	-	-
Net Fee Revenue	295,515	542,163	499,565	-	-	-
Investment Earnings	2,396,146	748,208	1,098,874	1,800,000	1,200,000	1,300,000
Securities Lending Income	40,629	46,784	61,265	960,000	-	-
Premiums	130,513,833	152,804,584	152,006,589	188,000,000	166,200,000	176,300,000
Other Operating Revenues	3,647,677	4,067,351	2,497,367	1,600,000	2,316,352	2,567,367
Total Operating Revenue	136,893,800	158,209,090	156,163,660	192,360,000	169,716,352	180,167,367
Operating Expenses:						
Personal Services	913,875	1,023,297	1,365,905	1,416,688	1,362,602	1,362,602
Other Operating Expenses	134,029,142	140,476,123	145,970,847	171,666,338	168,915,325	183,080,076
Total Operating Expenses	134,943,017	141,499,420	147,336,752	173,083,026	170,277,927	184,442,678
Operating Income (Loss)	1,950,783	16,709,670	8,826,908	19,276,974	(561,575)	(4,275,311)
Nonoperating Revenues (Expenses):						
Gain (Loss) Sale of Fixed Assets	-	-	-	-	-	-
Federal Indirect Cost Recoveries	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Income (Loss) Before Operating Transfers	1,950,783	16,709,670	8,826,908	19,276,974	(561,575)	(4,275,311)
Contributed Capital	-	-	-	-	-	-
Operating Transfers In (Note 13)	-	-	-	-	-	-
Operating Transfers Out (Note 13)	-	-	-	-	-	-
Change in net assets	1,950,783	16,709,670	8,826,908	19,276,974	(561,575)	(4,275,311)
Total Net Assets- July 1 - As Restated	40,901,745	42,852,528	60,034,173	67,929,304	87,206,278	86,644,703
Prior Period Adjustments	-	471,975	(931,777)	-	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	40,901,745	43,324,503	59,102,396	67,929,304	87,206,278	86,644,703
Net Assets- June 30	42,862,528	60,034,173	67,929,304	87,206,278	86,644,703	82,389,392
60 working days of expenses (Total Operating Expenses divided by 6)	22,490,503	23,583,237	24,556,125	28,847,171	28,379,655	30,740,446

**Requested Rates for Internal Service Funds
Fee/Rate Information for Legislative Action**

	Actual FYE 10	Actual FY 11	Actual FY 12	Budgeted FY 13	Budgeted FY 14	Budgeted FY 15
Fee Group A						
State share per employee per month	\$653	\$706	733	733	n/a	n/a

Rates are established to maintain adequate actuarial reserves. Actual state share rates are set for each calendar year as opposed to a fiscal year. This table shows the average monthly state share rate for each fiscal year. Rates for FY 2014 and 2015 have not been determined at this time.

Authority

MCA 2-18-701 et seq

2015 Biennium Report on Internal Service and Enterprise Funds

Fund 06564	Fund Name Warrant Writing	Agency # 61010	Agency Name Administration	Program Name Administrative Financial Services
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	Actual FY10	Actual FY11	Actual FY12	Budgeted FY13	Budgeted FY14	Budgeted FY15
Operating Revenues:						
Fee revenue						
Revenue from Warrant Writing Fees	994,227	828,939	680,596	950,000	758,000	732,000
Net Fee Revenue	994,227	828,939	680,596	950,000	758,000	732,000
Investment Earnings	-	-	-	-	-	-
Securities Lending Income	-	-	-	-	-	-
Premiums	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenue	994,227	828,939	680,596	950,000	758,000	732,000
Operating Expenses:						
Personal Services	206,612	208,892	203,233	194,627	212,331	212,040
Other Operating Expenses	699,856	621,535	539,231	726,594	535,657	517,767
Total Operating Expenses	906,468	830,427	742,464	921,221	747,968	729,797
Operating Income (Loss)	87,759	(1,488)	(61,868)	28,779	10,032	2,203
Nonoperating Revenues (Expenses):						
Income (Loss) Before Operating Transfers	87,759	(1,488)	(61,868)	28,779	10,032	2,203
Contributed Capital	-	-	-	-	-	-
Change in net assets	87,759	(1,488)	(61,868)	28,779	10,032	2,203
Total Net Assets- July 1 - As Restated	135,758	223,517	56,835	(5,033)	23,746	33,778
Prior Period Adjustments	-	(165,194)	-	-	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	135,758	58,323	56,835	(5,033)	23,746	33,778
Net Assets- June 30	223,517	56,835	(5,033)	23,746	33,778	35,981
60 days of expenses (Total Operating Expenses divided by 6)	151,078	138,405	123,744	153,537	124,661	121,633

Est costs do not include OPEB

Requested Rates for Internal Service Funds

	Fee/Rate Information						Authority
	Actual FYE 10	Actual FYE 11	Actual FYE 12	Budgeted FY 13	Budgeted FY 14	Budgeted FY 15	
Fee Group A							
Mailer	0.72121	0.72446	0.74392	0.74464	0.67693	0.67112	
Non-Mailer	0.30121	0.29446	0.28392	0.28464	0.24493	0.24912	
Emergency	13.64547	13.64872	14.11292	14.11364	9.88544	9.88963	
Duplicates	3.26014	3.26339	3.35417	3.35489	7.08394	7.08812	
Externals							
Externals - Payroll	0.20503	0.19882	0.20512	0.21239	0.18730	0.19149	
Externals - Universities	0.12229	0.11531	0.13859	0.13907	0.12394	0.12260	
Direct Deposit							
Direct Deposit - Mailer	0.76229	0.77531	0.81859	0.82907	0.70654	0.69520	
Direct Deposit - No Advice Printed	0.17892	0.11531	0.13859	0.13907	0.12394	0.12260	
Unemployment Insurance							
Mailer - Print Only	0.17892	0.17915	0.14533	0.14557	0.12099	0.12652	
Direct Deposit - No Advice Printed	0.04538	0.04297	0.04769	0.04785	0.03618	0.03614	
	Actual FY10	Actual FY11	Actual FY12	Estimated FY13	Estimated FY14	Estimated FY15	
Fiscal Year End Working Capital	211,001	79,189	41,320	52,291	58,208	58,466	

Note: This analysis does not include OPEB expenses.

2015 Biennium Report on Internal Service and Enterprise Funds

Fund	Fund Name	Agency #	Agency Name	Program Name
06575	Worker's Comp Mgmt	61010	Department of Administration	Health Care and Benefits Division

	Actual FY10	Actual FY11	Actual FY12	Budgeted FY13	Budgeted FY14	Budgeted FY15
Operating Revenues:						
Fee revenue						
Revenue from Administrative Fees	450,946	186,234	195,159	388,298	296,302	297,317
Net Fee Revenue	450,946	186,234	195,159	388,298	296,302	297,317
Premiums	-	-	-	-	-	-
Other Operating Revenues	42	18	48	-	-	-
Total Operating Revenue	450,988	186,252	195,207	388,298	296,302	297,317
Operating Expenses:						
Personal Services	194,314	228,051	262,118	213,899	249,093	249,093
Other Operating Expenses	86,096	42,343	31,532	44,560	47,209	48,224
Total Operating Expenses	280,410	270,394	293,650	258,459	296,302	297,317
Operating Income (Loss)	170,578	(84,142)	(98,443)	129,839	-	-
Nonoperating Revenues (Expenses):						
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Income (Loss) Before Operating Transfers	170,578	(84,142)	(98,443)	129,839	-	-
Contributed Capital	-	-	-	-	-	-
Operating Transfers Out (Note 13)	-	-	-	-	-	-
Change in net assets	170,578	(84,142)	(98,443)	129,839	-	-
Total Net Assets- July 1 - As Restated	(4,766)	165,812	81,670	(16,773)	113,066	113,066
Prior Period Adjustments	-	-	-	-	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	(4,766)	165,812	81,670	(16,773)	113,066	113,066
Net Assets- June 30	165,812	81,670	(16,773)	113,066	113,066	113,066
60 days of expenses (Total Operating Expenses divided by 6)	35,051	33,799	36,706	32,307	37,038	37,165

**Requested Rates for Enterprise Funds
Fee/Rate Information**

	Actual FYE 10	Actual FY 11	Actual FY 12	Budgeted FY 13	Budgeted FY 14	Budgeted FY 15
Fee Group A						
Administrative Fee (per payroll warrant per pay period)	\$1.29	\$1.06	\$1.09	\$1.08	\$0.82	\$0.82

Program rates have been established to maintain a 60-day working capital. The rates are to be paid by state agencies and are based on a projected number of payroll warrants to be issued.

Note: Prior to fiscal year 2010, the program expenditures were included in the General Fund.

Note also: This analysis does not include OPEB expenses.