

**ROCKWALL COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND NET POSITION - PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Governmental Activities <u>Internal Service</u>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 3,327,263
Total operating revenues	<u>3,327,263</u>
<b>OPERATING EXPENSES</b>	
Insurance claims	2,643,137
Stop-loss insurance premiums	562,273
Administrative and other	<u>328,014</u>
Total operating expenses	<u>3,533,424</u>
<b>OPERATING LOSS</b>	( 206,161)
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Investment income	<u>759</u>
Total nonoperating revenues (expenses)	<u>759</u>
<b>NET LOSS</b>	( 205,402)
<b>NET POSITION, BEGINNING</b>	<u>622,549</u>
<b>NET POSITION, ENDING</b>	<u>\$ 417,147</u>

**The accompanying notes are an integral part of these financial statements.**