SAN FRANCISCO HEALTH SERVICE SYSTEM

Affordable, Quality Benefits & Well-Being

Memorandum

DATE: January 12, 2017

TO: Randy Scott, President and Members of the Health Service Board

FROM: Pamela Levin, Chief Financial Officer

RE: Update on Financial Report as of November 30, 2016

This report summarizes revenues and expenses of the Employee Benefit Trust Fund (Trust Fund) and the General Fund Administration Budget for the time period of July 1, 2016 to November 30, 2016, as well as fiscal year-end projections through June 30, 2017.

Employee Benefit Trust Fund

On June 30, 2016, the Trust Fund balance was \$68.6 million. Based on activity through November 2016, the fund balance is projected to be \$56.9 million as of June 30, 2017. The projected \$11.7 million decrease includes reserves for unpaid claims and is a result of the following changes:

- 1. City Plan \$10.6 million decrease in fund balance resulting from:
 - a. \$0.8 million increase in fund balance from pharmacy rebates (additional information on page 3)
 - b. \$11.4 million decrease in fund balance:
 - \$7.0 million associated with subsidizing 2016 rates (for the first six months of FY 2016-17) from the claim stabilization reserve
 - \$3.8 million associated with subsidizing 2017 rates (for the second six months of FY 2016-17) from the claim stabilization reserve
 - 0.6 million due to unfavorable claim experience
- 2. Blue Shield Flex Plan \$5.6 million decrease in fund balance resulting from:
 - a. \$8.2 million increase in fund balance:
 - \$2.2 million associated with the increase in 2016 rates (for the first six months of FY 2016-17) to recover the 2014 deficit
 - \$2.6 million associated with the increase in 2017 rates (for the second six months of FY 2016-17) to recover the 2015 deficit
 - \$3.4 million from pharmacy rebates (additional information on page 3)

- b. \$13.8 million decrease in fund balance due to unfavorable claim experience, which increased by 8.5% over the same period of last year
- 3. Self-insured dental plan \$4.7 million increase in fund balance associated with:
 - a. \$6.5 million increase in fund balance due to favorable claim experience
 - b. \$1.8 million decrease in fund balance resulting from:
 - \$0.6 million decrease in fund balance associated with subsidizing 2016 rates (for the first six months of FY 2016-17) from the claim stabilization reserve
 - \$1.2 million decrease in fund balance associated with subsidizing 2017 rates (for the second six months of FY 2016-17) from the claim stabilization reserve
- 4. Healthcare Sustainability Fund For the first six months of FY 2016-17, the charge is \$2.05 per member per month charge and for the second six months the charge is \$3.00 per member per month. This is one of the components of the premiums and is allocated between the employer and employee based on the applicable contribution model.

				F	Y 20)16-17				
					N	ovember				
Ongoing	Ori	ginal Budget	Rev	ised Budget	ΥT	D Actuals	Р	rojection	В	alance
Revenues/Premiums	\$	1,619,295	\$	1,969,295	\$	686,403	\$	2,027,367	\$	58,072
Carryforward for encumbrances				204,967		204,967		204,967		-
Total	\$	1,619,295	\$	2,174,262	\$	891,370	\$	2,232,334	\$	58,072
Expenditures										
Personnel Services and Mandatory Fringes	\$	531,911	\$	531,911	\$	149,972	\$	531,911	\$	-
Communications										
Open Enrollment Communications		280,168		353,212		198,305		353,212		-
Operations Communications		97,923		172,923		6,811		172,923		-
Wellness Communications		195,165		309,918		40,753		309,918		-
Other Communications		34,025		34,025		2,600		34,025		-
Total Communications	\$	607,281	\$	870,078	\$	248,469	\$	870,078	\$	-
Wellness		30,000		80,000		20,960		80,000		-
Initiatives to Reduce Health Care Costs		365,500		432,670		76,833		432,670		-
SFGTV/Board Meetings		11,056		11,056		705		11,056		-
Contingency for Unforeseen Issues		73,547		73,547				73,547		-
Funding for one time eBenefits										
implementation				175,000				175,000		-
Total Expenditures	\$	1,619,295	\$	2,174,262	\$	496,939	\$	2,174,262	\$	-
Balance	\$	-	\$	-	\$	394,431	\$	58,072	\$	58,072

The table reflects the year to date actuals through November 30, 2016. The Revised

Budget reflects funding for services that were encumbered in FY 2015-16 but unexpended. The Balance is the difference between the Revised Budget and the Projection. Projected savings are represented by a positive number while expenditures that exceed the budget are represented by a (negative) number.

- 5. Interest \$0.4 million increase in fund balance from HSS Trust cash balances
- Surrogacy and adoption \$0.2 million (\$150,000) decrease in fund balance from performance guarantees for January – June 2017. The program is effective January 1, 2017.
- 7. Transfers Out of Forfeitures \$0.5 million decrease in fund balance associated with transfers to the General Fund pursuant to the FY 2016-17 budget

Pharmacy Rebates

The following table summarizes the FY 2016-17 pharmacy rebates as of November 30, 2016 and year-end projection. The rebates offset the amount of claims HSS pays to the vendors.

Vendor	Amount (year	Time Period Covered	Year-End Projection
	to date)		
Blue Shield	\$1,029,804	October 2015 – March 2016	\$3,400,000
UHC	226,076	October 2015 – June 2016	800,000
Total	\$1,255,880		\$4,200,000

General Fund Administration Budget (including Enterprise Content Management System)

Based on the financial results for the first five months of FY 2016-17, the budget is projected to be fully expended.

HI CITY		H SERVICE SYSTEM OF REVENUES AND EXPENS FY 2016-2017	ES	
15	FOR THE FIVE M	ONTHS ENDED November 30	2016	
			,2010	
	ACTIVE & RETIRED COMBINED			
				Year-To-Date
		Year-To-Date	Year-To-Date	Net
		Revenues	Expenses	Excess(Shortage)
1	SELF-INSURANCE		<u>^</u>	
2	City Plan, including ASO *	19,122,945	24,985,268	(5,862,324)
3	Blue Shield Flex *	125,597,981	128,469,133	(2,871,152)
4	Delta Dental - Active only, including ASO	19,411,450	17,232,094	2,179,356
5	TOTAL SELF-INSURANCE	164,132,376	170,686,495	(6,554,120)
6				
7	INSURANCE PRODUCTS			
8	Blue Shield-HMO	13,141,205	13,141,205	-
9	Kaiser-HMO	146,620,742	148,077,441	(1,456,699)
10	Vision Service Plan, All (City Plan & HMO)	2,122,055	2,122,055	-
11	Sub-total HMO	161,884,002	163,340,701	(1,456,699)
12				
13	Delta Dental - Retired	5,640,990	5,564,695	76,295
14	Delta Care	416,784	417,782	(998)
15	Pacific Union	137,055	137,471	(416)
16	Sub-total Dental	6,194,829	6,119,948	74,881
17				
18	Long Term/Short Term Disability	3,067,515	3,067,515	-
19	Flexible Benefits	371,403	371,403	-
20	Flexible Spending-Dependent Care	1,858,223	1,677,080	181,143
21	Flexible Spending -Medical Reimbursement	2,082,349	1,573,038	509,311
22				
23	Healthcare Sustainability Fund (\$2.05)	686,403	548,739	137,664
24	TOTAL INSURANCE PRODUCTS	176,144,724	176,698,424	(553,700)
25				
26	SAVINGS AND INVESTMENTS			
27	Interest	161,615	-	161,615
28	Performance guarantees	-	-	-
29	Forfeitures	-	-	-
30	TOTAL SAVINGS & INVESTMENTS	161,615	-	161,615
31				
32	TRANSFERS OUT OF FORFEITURES		-	-
33				
34	TOTAL FUNDS	340,438,715	347,384,919	(6,946,205)

* Expenses are net of pharmacy rebates - see report for details

SUMMARY- In millions	FY16-17 Year-To Date Actual	FY16-17 Projected Annual-Net
	As of Nov. 2016 - Net	
Self Insurance		
City Plan	(5.9)	(10.6) (a)
Blue Shield-Flex	(2.9)	(5.6) (b)
Dental, Actives	2.2	4.7 (c)
Insurance Products		
Medical HMOs	(1.5)	0.0
Dental	0.1	0.0
LTD/Flexible Benefits/Flexible Spending	0.7	0.0
Healthcare Sustainability Fund (\$2.05)	0.1	0.1 (d)
Savings & Investments		
Interest	0.2	0.4
Performance guarantees	0.0	0.0 (e)
Performance guarantees - Surrogacy and adoption	0.0	(0.2) (f)
Forfeitures	0.0	0.0
Transfers Out of Forfeitures	0.0	(0.5) (g)
TOTAL	(7.0)	(11.7)
Net assets		
Beginning of the year		68.6
End of the year		56.9

(a) Annual Projection is net of claim stabilization of \$7.0 million used to reduce 2016 rates, \$3.8 million to reduce 2017 rates, and Pharmacy rebate of \$0.8 million

(b) Annual Projection is net of claim stabilization of \$2.2 million to increase 2016 rates, \$2.6 million to increase 2017 rates, and Pharmacy rebate of \$3.4 million

(c) Annual Projection is net of claim stabilization of \$0.6 million to reduce 2016 rates and \$1.2 million to reduce 2017 rates

(d) \$2.05 per member per month for communications, wellness, actuarial work; effective 2017 the rate increases to \$3.00; is part of a total premium, paid 90% to 100% by employer.

(e) Only reflects performance guarantees received in FY 2016-2017

(f) Reflects use of fund balance

(g) Transfer of forfeitures to General Fund per FY 2016-2017 budget



Health Service System

HEALTH SERVICE SYSTEM STATEMENT OF REVENUES AND EXPENSES FY 2016-2017 vs. FY 2015-2016 YEAR-TO-DATE :November 30, 2016

IBELF.MERURANCE Image: constraint of the second secon			For five months ended November 30, 2016	For five months ended November 30, 2015	\$ Change	% Change	Notes
Bernuss 19,122,35 17,507306 16,15,038 8,2% Express (24,06,232) (3,07,027) 07,455 Marci Cy Pan Excess(Shortage) (15,62,224) (3,07,027) 07,455 Marci Cy Pan Excess(Shortage) (15,62,224) (3,07,027) 07,455 Marci Cy Pan Excess(Shortage) (12,84,93,33) (116,84,37,968) 0,003,138 8,5% North Expenses (12,411,450) 19,441,450 19,446,333 (116,437,968) 0,003,138 8,5% North Expenses (12,411,450) 19,446,333 (116,437,968) 0,003,138 8,5% North Expenses (12,411,450) (13,440,500) 5,144 0,05% North Expenses (13,411,450) (13,400,600) (14,450,600) 14,450 Revenues (13,411,450) (13,400,600) (16,441,430) 14,800 Revenues (13,411,450) (13,400,600) (16,441,430) 4,5% Marci Mac Charles							
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Net Kaisar-HMO Excess(Shortage) (1.366.699) (1.366.002) (88.667) 6.5% Vision Service Plan, All (City Plan & HMO) 2.122.065 2.045.075 76.890 3.8% Net Vision Service Plan Excess(Shortage) - <							d, I
Vision Service Plan, All (City Plan & HMO) Revenues 2,122,055 2,045,075 76,980 3,8% Expenses (2,122,055) (2,045,075) 76,980 3,8% Expenses (2,122,055) (2,045,075) 76,980 3,8% Net Vision Service Plan Excess(Shortage) - - - - Detta Dental - Retired 5,640,990 5,762,599 (121,609) - - Net Detta Dental - Retired Excess(Shortage) 76,255 57,143 19,152 33,5% Detta Care 416,784 427,040 (10,256) -	ļ						а, г
Revenues 2.12.055 2.045.075 76.880 3.8% Net Vision Service Plan Excess(Shortage) - <	ļ		(1,400,099)	(1,300,032)	(00,007)	0.3%	
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Net Vision Service Plan Excess(Shortage) - - - - Delta Dental - Retired Revenues 5,640,990 5,762,599 (121,609) -2,1% Net Delta Dental - Retired Excess(Shortage) 76,295 57,143 19,152 33,5% Delta Care 76,295 57,143 19,152 33,5% Revenues 416,784 427,040 (10,256) -2,4% Papanses (417,782) (425,325) 7,543 -1,8% Net Delta Care Excess(Shortage) (137,055) 127,238 9,817 7,7% Pacific Union 137,055 127,238 9,817 7,7% Expenses (137,471) (133,536) 2,946,716 8,7% Net Dental 74,881 52,560 2,221 42,55 Long Term/Short Term Disability Excess(Shortage) - 0 0 -100,078 Revenues (371,403) 372,179 (776) 0,22% Revenues (1,677,080) (1,63,832) 14,65,945 115,1418 Expenses (ļ						d, l
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Net Dental 74,881 52,560 22,321 42,5% Long Term/Short Term Disability Revenues 3,067,515 2,820,799 246,716 8.7% Expenses (3,067,515) (2,820,799) (246,716) 8.7% Net Long Term/Short Term Disability Excess(Shortage) - (0) 0 -100.0% Flexible Benefits 371,403 372,179 (776) -0.2% Revenues 371,403 (372,179) 776 -0.2% Expenses (371,403) (372,179) 776 -0.2% Net Flexible Spending-Dependent Care (365,245) 192,278 11.5% Expenses (1,677,080) (1,543,632) (13,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.7% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Revenues 509,311 357,893 151,418 42.3% Hearbidare Sustainability Fund (\$2.05) 686,403 666,471 19,932 3.0% <td></td> <td>Expenses</td> <td>(137,471)</td> <td>(133,536)</td> <td>(3,935)</td> <td>2.9%</td> <td></td>		Expenses	(137,471)	(133,536)	(3,935)	2.9%	
Net Dental 74,881 52,560 22,321 42,5% Long Term/Short Term Disability Revenues 3,067,515 2,820,799 246,716 8.7% Expenses (3,067,515) (2,820,799) (246,716) 8.7% Net Long Term/Short Term Disability Excess(Shortage) - (0) 0 -100.0% Flexible Benefits 371,403 372,179 (776) -0.2% Kavenues (371,403) (372,179) 776 -0.2% Expenses (371,403) (372,179) 776 -0.2% Net Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care 1858,223 1.665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.8% Net Flexible Spending-Medical Reimbursement 2,082,349 18,21,003 261,346 14.4% Revenues 509,311 357,893 151,418 42.2% Hearbites 509,311 357,893 151,418 42.2% Herwines		Net Pacific Union Excess(Shortage)	(416)	(6,298)	5,882	-93.4%	
Long Term/Short Term Disability 3,067,515 2,820,799 246,716 8.7% Revenues (3,067,515) (2,820,799) (246,716) 8.7% Net Long Term/Short Term Disability Excess(Shortage) - (0) 0 -100.0% Flexible Benefits 371,403 372,179 (776) -0.2% Revenues (371,403) (372,179) 776 -0.2% Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care - - 0.0% Revenues (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 144,4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 686,403 666,471 19,932 3.0% Heathcare Sustainability Fund (\$2.05) Excenses (153,700) (774,		Net Dental	74,881	52,560	22,321	42.5%	
Revenues 3,067,515 2,820,799 246,716 8.7% Expenses (3,067,515) (2,820,799) (246,716) 8.7% Net Long Term/Short Term Disability Excess(Shortage) - (0) 0 -100.0% Flexible Benefits 371,403 372,179 (776) -0.2% Revenues (371,403) (372,179) 776 -0.2% Net Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 686,403 666,471 19,932 3.0% Revenues (548,739) (605,494) 56,755 -9.4% 161,615 153,371 8,244 5.4%							
Expenses (3.067,515) (2.820,799) (246,716) 8.7% Net Long Term/Short Term Disability Excess(Shortage) - 00 0 -100.0% Flexible Benefits 371,403 372,179 (776) -0.2% Revenues (371,403) (372,179) (776) -0.2% Net Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Revenues (1,573,038) (1,403,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 686,403 666,471 19,932 3.0% Revenues (548,739) (605,444) 56,755 -9.4% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 137,664		Long Term/Short Term Disability					
Net Long Term/Short Term Disability Excess(Shortage) - (0) 0 -100.0% Flexible Benefits 371,403 372,179 (776) -0.2% Revenues 371,403 372,179 (776) -0.2% Expenses (371,403) (372,179) 776 -0.2% Net Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) Expenses (684,03) 666,471 19,932 3.0% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% <tr< td=""><td></td><td>Revenues</td><td>3,067,515</td><td>2,820,799</td><td>246,716</td><td>8.7%</td><td>d</td></tr<>		Revenues	3,067,515	2,820,799	246,716	8.7%	d
Flexible Benefits 371,403 372,179 (776) -0.2% Revenues (371,403) (372,179) 776 -0.2% Net Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Revenues 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Revenues 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 686,403 666,471 19,932 3.0% Revenues (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977		Expenses	(3,067,515)	(2,820,799)	(246,716)	8.7%	d
Revenues 371,403 372,179 (776) -0.2% Expenses (371,403) (372,179) 776 -0.2% Net Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) 686,403 666,471 19,932 3.0% Revenues (543,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage)		Net Long Term/Short Term Disability Excess(Shortage)	-	(0)	0	-100.0%	
Revenues 371,403 372,179 (776) -0.2% Expenses (371,403) (372,179) 776 -0.2% Net Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) 686,403 666,471 19,932 3.0% Revenues (543,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage)	ļ	Flexible Benefits					
Expenses (371,403) (372,179) 776 -0.2% Net Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending -Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Heathcare Sustainability Fund (\$2.05) Excess(Shortage) 686,403 666,471 19,932 3.0% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 609,977 76,687 122,85% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 161,615 153,371 8,244 5.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 161,615 153,371		Revenues	371,403	372,179	(776)	-0.2%	
Net Flexible Benefits Excess(Shortage) - - 0.0% Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Revenues 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 686,403 666,471 19,932 3.0% Net INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees <							
Flexible Spending-Dependent Care 1,858,223 1,665,945 192,278 11.5% Revenues 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses (1,677,080) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) Revenues 686,403 666,471 19,932 3.0% Ket Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% Net T INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - - Forfeitures - - - - <td< td=""><td>ļ</td><td></td><td>-</td><td>-</td><td>-</td><td></td><td></td></td<>	ļ		-	-	-		
Revenues 1,858,223 1,665,945 192,278 11.5% Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending-Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Revenues 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) 686,403 666,471 19,932 3.0% Revenues (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - Forteitures - - <t< td=""><td>ļ</td><td>(³)</td><td></td><td></td><td></td><td>2.2.70</td><td></td></t<>	ļ	(³)				2.2.70	
Expenses (1,677,080) (1,543,632) (133,448) 8.6% Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending -Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) Revenues 686,403 666,471 19,932 3.0% Expenses (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% Net InsurAnce ProDUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - Forfeitures			1 858 223	1 665 945	192,278	11.5%	d
Net Flexible Spending-Dependent Care Excess(Shortage) 181,143 122,313 58,830 48.1% Flexible Spending -Medical Reimbursement Revenues 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) 686,403 666,471 19,932 3.0% Revenues (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% Net Insurance guarantees - - - - - Performance guarantees - <td>ļ</td> <td></td> <td>, ,</td> <td></td> <td>,</td> <td></td> <td>f</td>	ļ		, ,		,		f
Flexible Spending -Medical Reimbursement 2,082,349 1,821,003 261,346 14.4% Expenses 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) Revenues 686,403 666,471 19,932 3.0% Expenses (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%	ļ				,		
Revenues 2,082,349 1,821,003 261,346 14.4% Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) Revenues 686,403 666,471 19,932 3.0% Expenses (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - Forfeitures - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%	ļ		181,143	122,313	00,830	48.1%	
Expenses (1,573,038) (1,463,110) (109,928) 7.5% Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) 686,403 666,471 19,932 3.0% Expenses (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - - Forfeitures - - - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%	ļ		0.000.040	4 004 000	264 240	4.4.407	
Net Flexible Spending-Medical Reimbursement Excess(Shortage) 509,311 357,893 151,418 42.3% Healthcare Sustainability Fund (\$2.05) Revenues 686,403 666,471 19,932 3.0% Expenses 686,403 666,471 19,932 3.0% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees 355 (355) - - Forfeitures 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%	ļ						d
Healthcare Sustainability Fund (\$2.05) 686,403 666,471 19,932 3.0% Expenses 686,403 (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60.977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - Forfeitures - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%	ļ				. ,		f
Revenues 686,403 666,471 19,932 3.0% Expenses (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60.977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - - - - Forfeitures - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%			509,311	357,893	151,418	42.3%	
Expenses (548,739) (605,494) 56,755 -9.4% Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees - 355 (355) - Forfeitures - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%							
Net Healthcare Sustainability Fund (\$2.05) Excess(Shortage) 137,664 60,977 76,687 125.8% NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS 161,615 153,371 8,244 5.4% Performance guarantees 355 (355) - Forfeitures 161,615 153,726 7,889 5.1% TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%							е
NET INSURANCE PRODUCTS (553,700) (774,289) 220,589 -28.5% SAVINGS AND INVESTMENTS Interest 161,615 153,371 8,244 5.4% Performance guarantees 355 (355) -	ļ						е
SAVINGS AND INVESTMENTS Interest 161,615 153,371 8,244 5.4% Performance guarantees - 355 (355) - Forfeitures - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%					,		
Interest 161,615 153,371 8,244 5.4% Performance guarantees - 355 (355) - Forfeitures - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%		NET INSURANCE PRODUCTS	(553,700)	(774,289)	220,589	-28.5%	
Performance guarantees 355 (355) - Forfeitures - - - - - TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%	ļ	SAVINGS AND INVESTMENTS					
Performance guarantees 355 (355) - Forfeitures -	ļ	Interest	161,615	153,371	8,244	5.4%	b
Forfeitures - <th< td=""><td>ļ</td><td></td><td>-</td><td></td><td></td><td>-</td><td></td></th<>	ļ		-			-	
TOTAL SAVINGS & INVESTMENTS 161,615 153,726 7,889 5.1% TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%	ļ		_	-	()	-	
TOTAL NET EXCESS (SHORTAGE) (6,946,205) (4,415,141) (2,531,064) 57.3%			161.615	153.726	7.889	5.1%	
				(+,+13,1+1)	(2,001,004)	51.576	
Notes: a decrease in membership f increase in claims b increase in interest rates h decrease in rates	l	•					



HEALTH SERVICE SYSTEM - ADMINISTRATION STATEMENT OF REVENUES AND EXPENDITURES <u>As of November 30, 2016</u>

YEAR-TO DATE

ANNUAL

Variance (192,691) 0 0 (192,691)	%Var REVENUES -100.0% Non-Operating Revenue 0.0% Work Order Recovery 0.0% General Fund Carryforward -3.9% TOTAL REVENUES	Original Budget 462,530 10,456,135 0 10,918,665	Carryforward/ Changes 0 374,740	Revised Budget 462,530 10,456,135 374,740	Projection 462,530 10,456,135 374,740	Variance 0 0 0	% Var 0.0% 0.0% 0.0%
(192,691) 0 0	REVENUES -100.0% Non-Operating Revenue 0.0% Work Order Recovery 0.0% General Fund Carryforward	462,530 10,456,135 0	0 374,740	462,530 10,456,135 374,740	462,530 10,456,135	0 0	0.0% 0.0%
0 0	-100.0% Non-Operating Revenue0.0% Work Order Recovery0.0% General Fund Carryforward	10,456,135 0	374,740	10,456,135 374,740	10,456,135	0	0.0%
0 0	0.0% Work Order Recovery 0.0% General Fund Carryforward	10,456,135 0	374,740	10,456,135 374,740	10,456,135	0	0.0%
0	0.0% General Fund Carryforward	0	,	374,740			
	,		,	,	374,740	0	0.0%
(192,691)	-3.9% TOTAL REVENUES	10,918,665	274 740				
			374,740	11,293,405	11,293,405	0	0.0%
	EXPENDITURES						
64,806	3.0% Personnel Services	5,111,314	0	5,111,314	5,111,314	0	0.0%
60,598	6.2% Mandatory Fringe Benefits	2,351,799	0	2,351,799	2,351,799	0	0.0%
573,467	69.6% Non-personnel Services	1,737,982	239,956	1,977,938	1,977,938	0	0.0%
9,180	39.8% Materials & Supplies	51,797	3,616	55,413	55,413	0	0.0%
328,270	43.8% Services of Other Departments	1,665,773	131,168	1,796,941	1,796,941	0	0.0%
1,036,322	22.0% TOTAL EXPENDITURES	10,918,665	374,740	11,293,405	11,293,405	0	0.0%
843,631	362% REVENUE LESS EXPENDITURES	0	0	0	0	0	
1,0	328,270 036,322	328,27043.8% Services of Other Departments036,32222.0% TOTAL EXPENDITURES	328,270 43.8% Services of Other Departments 1,665,773 036,322 22.0% TOTAL EXPENDITURES 10,918,665	328,270 43.8% Services of Other Departments 1,665,773 131,168 036,322 22.0% TOTAL EXPENDITURES 10,918,665 374,740	328,270 43.8% Services of Other Departments 1,665,773 131,168 1,796,941 036,322 22.0% TOTAL EXPENDITURES 10,918,665 374,740 11,293,405	328,270 43.8% Services of Other Departments 1,665,773 131,168 1,796,941 1,796,941 036,322 22.0% TOTAL EXPENDITURES 10,918,665 374,740 11,293,405 11,293,405	328,270 43.8% Services of Other Departments 1,665,773 131,168 1,796,941 1,796,941 0 036,322 22.0% TOTAL EXPENDITURES 10,918,665 374,740 11,293,405 11,293,405 0