

**Health Insurance Fund**  
**Revenue and Expenses**  
**As of Transactions Processed for Fiscal Year 2020 through July 10, 2020**

**Revenue**

652.800.000.38000 - Investment Income	9,466.65
652.800.000.38910 - Healthcare Employer Portion	6,820,355.67
652.800.000.38915 - Dental Employer Portion	239,742.73
652.800.000.38920 - Healthcare Employee Portion	1,444,317.01
652.800.000.38921 - Dental Employee Portion	152,431.86
652.800.000.38927 - MERP Employer Portion	436,349.07
652.800.000.38930 - Retiree Payments - Healthcare	370,515.22
652.800.000.38935 - Retiree Payments - Dental	1,099.18
652.800.000.38940 - Cobra Payments - Healthcare	40,982.53
652.800.000.38945 - Cobra Payments - Dental	1,715.83
<b>Total Revenue</b>	<b>9,516,975.75</b>

**Expenses - Health Insurance General**

652.800.814.50150 - Contractual/Consulting Services	65,600.00
652.800.814.50520 - Healthcare Admin Services	5,240.00
652.800.814.53005 - Healthcare - Stop Loss Insurance	(723,283.32)
652.800.814.53031 - Self Insured Healthcare Claims	-
652.800.814.53032 - Self Insured Healthcare Claims Administration	-
652.800.814.53036 - Healthcare Taxes	-
652.800.814.53038 - Healthcare - Vision Insurance	55,385.64
652.800.814.53039 - Affordable Care Act Fee	-
652.800.814.53300 - Healthcare - Health Insurance	-
652.800.814.53310 - Healthcare - Dental Insurance	442,426.26
652.800.814.53320 - Healthcare - Life Insurance	23,260.47
652.800.814.53380 - Healthcare - Wellness	425.00
652.800.814.53385 - Financial Wellness	2,500.00
652.800.814.53390 - Change in IPBC Terminal Reserve	-
<b>Total Health Insurance General Expenses</b>	<b>(128,445.95)</b>

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**Expenses - Health Insurance MERP**

652.800.814.53340 - MERP - Premium Reimbursement	33,426.82
652.800.814.45100 - MERP FICA/SS on Premium Reimbursement	2,539.20
652.800.814.53330 - MERP - Medical Expense Reimbursement	80,284.67
652.800.814.53350 - MERP - Shared Savings with Administrator	53,269.41
Total MERP Expenses	<u>169,520.10</u>

**Expenses - Health Insurance PPO**

652.800.817.53005 - Healthcare - Stop Loss Insurance	236,980.51
652.800.817.53031 - Self Insured Healthcare Claims	3,433,196.31
652.800.817.53032 - Self Insured Healthcare Claims Administration	105,111.50
652.800.817.53033 - Healthcare Facility Access Fee	18,788.72
652.800.817.53037 - Healthcare Credits	(70,516.55)
Total Health Insurance PPO Expenses	<u>3,723,560.49</u>

**Expenses - Health Insurance HMO**

652.800.818.53005 - Healthcare - Stop Loss Insurance	205,159.65
652.800.818.53031 - Self Insured Healthcare Claims	2,320,515.63
652.800.818.53032 - Self Insured Healthcare Claims Administration	201,828.50
652.800.818.53034 - Healthcare HMO Managed Care Fee	45,107.69
652.800.818.53035 - Healthcare Physician Services Fee	1,331,312.35
652.800.818.53036 - Healthcare Taxes	-
652.800.818.53037 - Healthcare Credits	(135,401.45)
Total Health Insurance HMO Expenses	<u>3,968,522.37</u>

**Total Expenses**

**7,733,157.01**

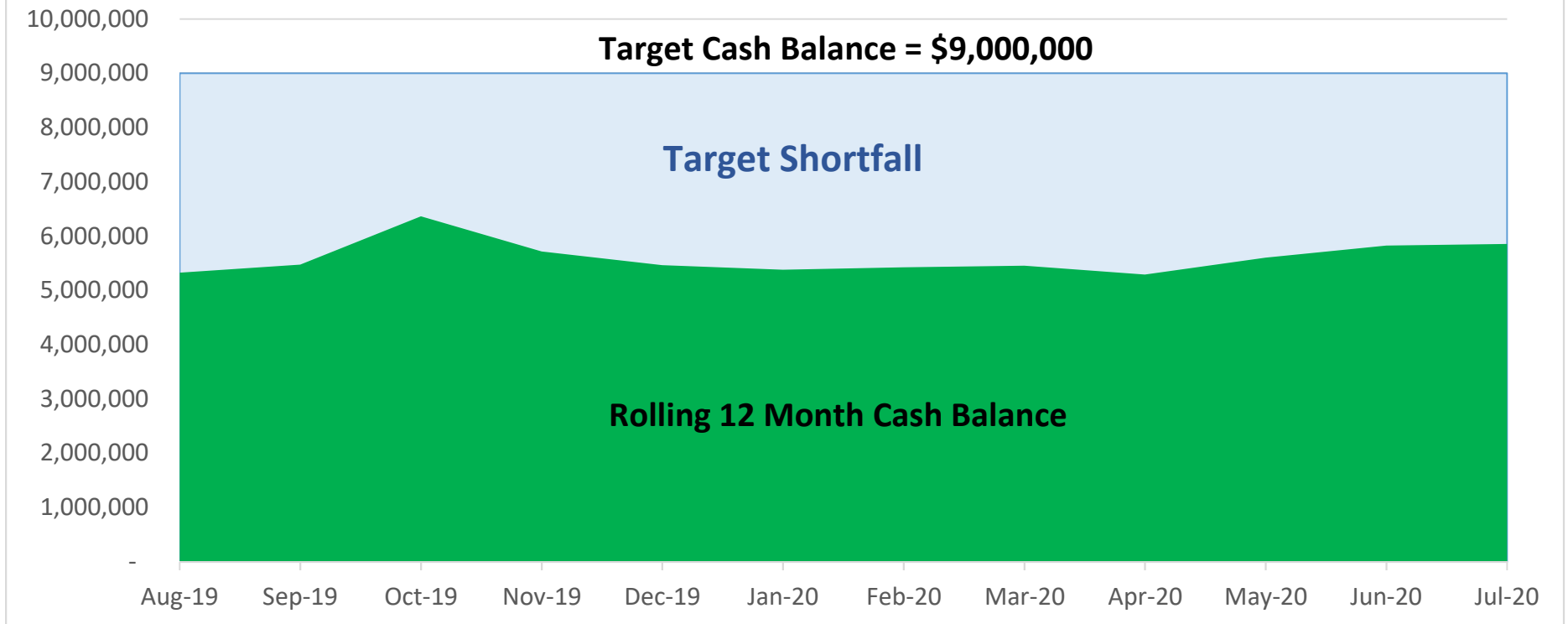
**Revenue Net Expenses**

**1,783,818.74**

**Health Insurance Fund**  
**Cash Flow Statement (Reconciliation)**  
**As of Transactions Processed for Fiscal Year 2020 through July 10, 2020**

10000	<b>Beginning Cash Balance</b>	<b>5,715,346.82</b>
11900	Change in Investments- Fair Value Adjust	-
12000	Change in Interest Receivable	197.65
12400	Change in Accounts Receivable	-
12410	Change in Healthcare Receivable	281,730.00
12490	Change in Other Accounts Receivable	2,920.39
13000	Change in Due From Other Funds	695,633.95
15000	Change in Prepaid Expense	10,878.33
15310	Change in Advance Funding - FSA	(26,271.99)
20000	Change in Accounts Payable	(1,700,031.93)
20010	Change in Accrued Liabilities	(909,608.74)
25050	Change in Unearned Revenue	-
30000-		
99999	<b>Revenue net Expenses</b>	<b>1,783,818.74</b>
10000	<b>Ending Cash Balance</b>	<b>5,854,613.22</b>

## Health Insurance Fund Rolling 12-Month Cash Balances



### Health Insurance Fund Rolling Cash Balances as of July 10, 2020

	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
Target *	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Actual	5,326,113	5,474,088	6,366,371	5,715,347	5,464,751	5,378,999	5,422,226	5,451,454	5,292,195	5,603,030	5,822,972	5,854,613

Total Health Insurance General Expenses

*Prepared by Finance Department for Human Services Committee*