

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Payroll deductions and benefit contributions from regular employees and retirees and OPEB retiree subsidy				
- United Healthcare (UHC) (Medical)	\$ 19,072,078	\$ 18,504,613	\$ 15,270,112	\$ 16,307,558
- Kaiser (Medical)	5,851,995	6,162,742	5,435,432	5,568,441
- MetLife (Dental)	1,319,253	1,419,648	1,664,972	1,832,497
- EyeMed (Vision)	186,950	198,015	210,437	221,204
Note: The FY 2017 estimated collections assume a one-month premium holiday for all active and retired participants.				
TOTAL REVENUE	\$ 26,430,277	\$ 26,285,017	\$ 22,580,953	\$ 23,929,700

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Claims and Benefits Paid				
- United Healthcare (Medical)	\$ 12,546,602	\$ 12,914,943	\$ 14,940,279	\$ 17,421,719
Premiums				
- Kaiser (Medical)	5,877,608	6,183,757	6,025,856	6,805,598
- MetLife (Dental)	1,351,881	1,447,264	1,714,211	2,000,151
- EyeMed (Vision)	213,141	202,740	216,483	226,467
Total Premiums	7,442,630	7,833,762	7,956,550	9,032,217
Administrative Costs	662,659	851,876	791,339	816,535
Health Management Services (Aon Consulting)	-	-	-	-
OPEB Trust Contribution (Annual Required Contribution less PayGO)	-	-	750,438	-
OPEB Trust Contribution (Reduction of the Unfunded Actuarial Accrued Liability)	-	1,859,179	-	-
TOTAL USES	\$ 20,651,891	\$ 23,459,760	\$ 24,438,607	\$ 27,270,471

Other Financing	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Transfer of Self-Insurance Liabilities Credit	\$ 8,529,849	-	-	-
FY 2015 Transfer to the Operating Fund	-	(2,324,632)	-	-
FY 2016 Transfer to the Operating Fund	-	-	(1,282,054)	-
FY 2017 Transfer to the Operating Fund	-	-	-	(2,546,167)
FY 2018 Transfer to the Operating Fund	-	-	-	-
TOTAL OTHER FINANCING	\$ 8,529,849	\$ (2,324,632)	\$ (1,282,054)	\$ (2,546,167)

CHANGE IN NET POSITION: INCREASE/ (DECREASE)	\$ 14,308,235	\$ 500,626	\$ (3,139,708)	\$ (5,886,938)
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Net Position	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
Reserve for UHC Catastrophic Claims*	6,273,301	6,457,471	4,980,093	2,903,620
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,665,769	1,729,059	1,747,178	1,009,472
Designated for FY 2015 Operating Fund	2,324,632	-	-	-
Designated for FY 2016 Operating Fund	-	1,282,054	-	-
Designated for FY 2017 Operating Fund	-	-	2,546,167	-
Designated for FY 2018 Operating Fund	-	-	-	-
Unrestricted	4,044,533	5,340,276	2,395,714	1,869,122
Ending Balance	\$ 14,308,235	\$ 14,808,860	\$ 11,669,152	\$ 5,782,213

*The healthcare reserves are estimated between 3-6 months of annual claims for the self-insurance program.