

HEALTH SERVICE SYSTEM
STATEMENT OF REVENUES AND EXPENSES
 FY 2009-2010
 YEAR-TO-DATE: December 2009

ACTIVE & RETIRED COMBINED

	Year-To-Date Revenues	Year-To-Date Expenses	Year-To-Date Net Excess(Shortage)
SELF-INSURANCE			
City Plan, including ASO	32,891,462	39,067,411	(6,175,948)
Delta Dental - Active only, including ASO	19,407,039	22,462,458	(3,055,419)
TOTAL SELF-INSURANCE	52,298,501	61,529,869	(9,231,367)
INSURANCE PRODUCTS			
HMOs	260,598,722	258,809,407	1,789,315
Vision Service Plan, All (City Plan & HMO)	2,050,797	2,050,797	-
Delta Dental - Retired	4,036,928	3,996,882	40,046
Delta Care	922,985	521,387	401,598
Pacific Union	420,961	209,788	211,173
Sub-total Dental	5,380,874	4,728,057	652,817
Long Term/Short Term Disability	4,934,372	4,934,372	-
Flexible Benefits	2,553,548	2,553,548	-
Flexible Spending-Dependent Care	1,501,270	1,501,270	-
Flexible Spending -Medical Reimbursement	1,741,140	1,741,140	-
Administration & Support	325,677	108,935	216,742
TOTAL INSURANCE PRODUCTS	279,086,400	276,427,526	2,658,874
SAVINGS AND INVESTMENTS			
Interest	221,356	-	221,356
Performance guarantees and forfeitures	111,291	-	111,291
TOTAL SAVINGS & INVESTMENTS	332,647	-	332,647
TOTAL FUNDS	331,717,548	337,957,395	(6,239,847)

SUMMARY- In million

	Year-To Date Actual As of Dec 09 - Net	FY09-10 Projected Annual-Net
Self Insurance		
City Plan	(6.1)	(0.6) (a)
PacifiCare	-	-
Dental, Actives	(3.1)	0.1 (b)
Insurance Products		
Medical HMOs	1.8	2.6 (c)
Dental	0.7	-
LTD/Flexible Benefits/Flexible Spending	-	-
Administration	0.2	-
Savings & Investments		
Interest	0.2	0.7 (d)
Performance guarantees and forfeitures	0.1	-
TOTAL	\$ (6.2)	2.8

(a) Projection assumes claims will be worse than anticipated with an overrun of claims over premiums of approximately \$6.7 million. Projection after stabilization amount (\$0.9) plus \$0.3 of "smoothing" related to the close out of the Flex Funded is \$6.1 million.

(b) Dental annual projection assumes net results are expected to be worse than anticipated with an overrun of claims over premiums of approximately 2 times the projected trend.

(c) Projection assumes net results to remain on budget, i.e. overrun will be close to the \$2.6 for close out of the flex-funded account.

(d) Projection assumes no significant change in year-end fair value of investments.

HEALTH SERVICE SYSTEM
General Fund - HSS & EAP Administration
FY 2009-2010
As of December 2009

		% of FY Elapsed:						
		42%						
		Revised	Year To-Date	% Actual	Annual	Fav/(Unfav)		
		Annual	Actuals	to Budget	Projection	Variance	% Var	
		Budget						
1	Salaries & Benefits	3,976,970	1,793,735	45%	3,976,970	0	n/a	1
2	Travel - Board & Staff	1,000	-	0%	1,000	0	n/a	2
3	Training - Board & Staff	5,500	225	4%	5,500	0	n/a	3
4	Rent and Contractual Services, including:	1,479,051	602,875	41%	1,479,051	0	n/a	4
5	o Consulting	653,630	211,183	32%	653,630	-	n/a	5
6	Materials & Supplies	35,720	2,671	7%	35,720	-	n/a	6
7								7
8	Services of Other Departments, including:	912,015	151,457	17%	912,015	0	0.0%	8
9	o City Attorney	120,000	28,199	23%	120,000	-	n/a	9
10	o Human Resources	307,159	18,700	6%	307,159	-	n/a	10
11	o DOT Services	207,594	32,793	16%	207,594	-	n/a	11
12								12
13	TOTAL EXPENSES	6,410,256	2,550,963	40%	6,410,256	0	0.0%	13

1 The salary and benefits savings will be used to fund the Chief Operating Officer position.