

**HEALTH SERVICE SYSTEM**  
**General Fund - HSS Administration**  
**FY 2009-2010**  
**As of March 2010**

				% of FY Elapsed:				
		Revised	75%					
		Annual	Year To-Date	% Actual	Annual	Fav/(Unfav)		
		Budget	Actuals	to Budget	Projection	Variance	% Var	
1	Salaries & Benefits	3,671,774	2,583,542	70%	3,671,774	0	n/a	1
2	Travel - Board & Staff	1,000	-	0%	1,000	0	n/a	2
3	Training - Board & Staff	5,500	445	8%	5,500	0	n/a	3
4	Rent and Contractual Services, including:	1,514,797	873,895	58%	1,514,797	0	n/a	4
5	o Consulting-Mercer & Cortex	698,416	308,321	44%	698,416	0	n/a	5
6	Materials & Supplies	31,318	5,930	19%	31,318	0	n/a	6
7								7
8	Services of Other Departments, including:	953,244	392,545	41%	953,244	0	0.0%	8
9	o City Attorney	120,000	52,826	44%	120,000	0	n/a	9
10	o Human Resources	307,159	160,958	52%	307,159	0	n/a	10
11	o DOT Services	248,823	43,025	17%	248,823	0	n/a	11
12								12
13	<b>TOTAL EXPENSES</b>	<b>6,177,633</b>	<b>3,856,357</b>	<b>62%</b>	<b>6,177,633</b>	<b>1</b>	<b>0.0%</b>	13

Notes: Year-to-date shortfall is primarily due to salary savings resulting from unfilled positions.

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

*ACTIVE & RETIRED COMBINED*

	Year-To-Date Revenues	Year-To-Date Expenses	Year-To-Date Net Excess(Shortage)
1 SELF-INSURANCE			
2 City Plan, including ASO	48,990,788	56,297,076	(7,306,288)
3 Delta Dental - Active only, including ASO	29,065,186	31,463,417	(2,398,231)
4 TOTAL SELF-INSURANCE	78,055,974	87,760,493	(9,704,519)
5			
6 INSURANCE PRODUCTS			
7 HMOs	390,619,545	387,828,577	2,790,968
8 Vision Service Plan, All (City Plan & HMO)	3,073,490	3,073,490	-
9			
10 Delta Dental - Retired	6,077,448	6,028,687	48,761
11 Delta Care	1,383,281	780,956	602,325
12 Pacific Union	631,084	314,551	316,533
13 Sub-total Dental	8,091,813	7,124,194	967,619
14			
15 Long Term/Short Term Disability	7,039,440	7,039,440	-
16 Flexible Benefits	3,524,330	3,524,330	-
17 Flexible Spending-Dependent Care	2,077,945	2,077,945	-
18 Flexible Spending -Medical Reimbursement	2,408,131	2,408,131	-
19			
20 Administration & Support	488,363	383,909	104,454
21 TOTAL INSURANCE PRODUCTS	417,323,057	413,460,016	3,863,041
22			
23 SAVINGS AND INVESTMENTS			
24 Interest	382,270	-	382,270
25 Performance guarantees and forfeitures	316,383	-	316,383
26 TOTAL SAVINGS & INVESTMENTS	698,653	-	698,653
27			
28 TOTAL FUNDS	496,077,684	501,220,509	(5,142,825)

SUMMARY- In million

	Year-To Date Actual As of Mar 10 - Net	FY09-10 Projected Annual-Net
Self Insurance		
City Plan	(7.2)	(3.5) (a)
PacifiCare	-	-
Dental, Actives	(2.4)	(2.5) (b)
Insurance Products		
Medical HMOs	2.8	2.6 (c)
Dental	1.0	-
LTD/Flexible Benefits/Flexible Spending	-	-
Administration	0.1	-
Savings & Investments		
Interest	0.4	0.7 (d)
Performance guarantees and forfeitures	0.3	-
TOTAL	\$ (5.1)	(2.7)

(a) Projection excludes accrual of Medicare Part D subsidy of about \$2.6 million. Projection net of accrual is \$4.5 million overrun of claims over premiums.

(b) Dental annual projection reflects usage through March. Incorporating seasonality for the remainder of the year, the year-end projection is 1.3 million.

(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.