

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

				% of FY Elapsed:				
		Revised	92%					
		Annual	Year To-Date	% Actual	Annual	Fav/(Unfav)		
		Budget	Actuals	to Budget	Projection (a)	Variance	% Var	
1	Salaries & Benefits (b)	3,890,955	3,385,105	87%	3,715,955	175,000	4.5%	1
2	Travel - Board & Staff	1,000	141	14%	1,000	0	n/a	2
3	Training - Board & Staff	5,500	524	10%	5,500	0	n/a	3
4	Rent and Contractual Services, including:	1,523,837	1,025,980	67%	1,523,837	0	n/a	4
5	o Consulting	698,416	332,358	48%	698,416	-	n/a	5
6	Materials & Supplies	35,720	15,116	42%	35,720	-	n/a	6
7								7
8	Services of Other Departments, including:	953,244	523,379	55%	953,244	0	0.0%	8
9	o City Attorney	120,000	74,498	62%	120,000	-	n/a	9
10	o Human Resources	312,159	235,226	75%	312,159	-	n/a	10
11	o DOT Services	243,823	47,997	20%	243,823	-	n/a	11
12								12
13	<b>TOTAL EXPENSES</b>	<b>6,410,256</b>	<b>4,950,245</b>	<b>77%</b>	<b>6,235,256</b>	<b>175,000</b>	<b>2.7%</b>	<b>13</b>

Note:

- (a) Administration year-end projection is close to budget reflecting outstanding invoices from vendors and pending work order billings.
- (b) Projected year-end surplus in salary and benefits of \$175,000 reflects vacancies for Director, accounting staff, Vendor Contracts Manager and employee on leave of absence.

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

**ACTIVE & RETIRED COMBINED**

	Year-To-Date Revenues	Year-To-Date Expenses	Year-To-Date Net Excess(Shortage)
<b>1 SELF-INSURANCE</b>			
2 City Plan, including ASO	59,492,152	68,018,082	(8,525,931)
3 Delta Dental - Active only, including ASO	35,403,431	37,996,924	(2,593,493)
<b>4 TOTAL SELF-INSURANCE</b>	<b>94,895,583</b>	<b>106,015,006</b>	<b>(11,119,424)</b>
<b>6 INSURANCE PRODUCTS</b>			
7 HMOs	476,676,485	473,664,719	3,011,766
8 Vision Service Plan, All (City Plan & HMO)	3,753,754	3,753,754	-
9			
10 Delta Dental - Retired	7,442,831	7,401,174	41,657
11 Delta Care	1,686,001	953,236	732,765
12 Pacific Union	767,599	384,076	383,523
13 Sub-total Dental	9,896,431	8,738,486	1,157,945
14			
15 Long Term/Short Term Disability	8,439,379	8,439,379	-
16 Flexible Benefits	4,298,819	4,298,818	1
17 Flexible Spending-Dependent Care	2,538,399	2,538,399	-
18 Flexible Spending -Medical Reimbursement	2,938,159	2,938,159	-
19			
20 Administration & Support	596,278	409,931	186,347
<b>21 TOTAL INSURANCE PRODUCTS</b>	<b>509,137,704</b>	<b>504,781,645</b>	<b>4,356,059</b>
<b>23 SAVINGS AND INVESTMENTS</b>			
24 Interest	472,949	-	472,949
25 Performance guarantees and forfeitures	316,383	-	316,383
<b>26 TOTAL SAVINGS &amp; INVESTMENTS</b>	<b>789,332</b>	<b>-</b>	<b>789,332</b>
27			
<b>28 TOTAL FUNDS</b>	<b>604,822,618</b>	<b>610,796,652</b>	<b>(5,974,033)</b>

SUMMARY- In million

Year-To Date Actual  
As of May 10 - Net

FY09-10

Projected Annual-Net

Self Insurance		
City Plan	(8.5)	(5.9) (a)
PacifiCare	-	-
Dental, Actives	(2.6)	(3.0) (b)
Insurance Products		
Medical HMOs	3.0	- (c)
Dental	1.2	-
LTD/Flexible Benefits/Flexible Spending	0.0	-
Administration	0.2	-
Savings & Investments		
Interest	0.5	0.7 (d)
Performance guarantees and forfeitures	0.3	-
TOTAL	<u>\$ (6.1)</u>	<u>(8.2)</u>

(a) Reported shortage through May excludes accrual of Medicare Part D subsidy estimated to be \$2.6 million. Projection net of accrual is \$5.9 million overrun of claims to premiums. Expenses to date include \$23.6 million for RX and \$44.4 for claims.

(b) Dental annual projection reflects usage through May. The year-end projection is \$3.0 million overrun of claims to premiums.

(c) Projection assumes net results to remain on budget, i.e. surplus will be close to \$3.2 million for close out of the flex-funded account.

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