

Butte Schools Self-Funded Programs JPA

2016-17 Revised Budget

	Employee Benefits	Property & Liability	Total
Contributions			
Medical	\$ 48,692,000	\$ -	\$ 48,692,000
Dental	5,239,000	-	5,239,000
Vision	578,000	-	578,000
Life	77,000	-	77,000
Property & Liability	-	1,054,800	1,054,800
Program Revenues	<u>54,586,000</u>	<u>1,054,800</u>	<u>55,640,800</u>
Claims, HSA contributions and premiums			
Medical	45,123,000	-	45,123,000
Dental	4,634,000	-	4,634,000
Vision	511,000	-	511,000
Life	77,000	-	77,000
Property & Liability	-	400,000	400,000
Claims Administration	-	-	-
Medical	2,323,000	-	2,323,000
Dental	314,000	-	314,000
Vision	65,000	-	65,000
Property & Liability	-	22,000	22,000
Stop Loss Credits	(500,000)	-	(500,000)
Change in IBNP and IBNP Admin	-	-	-
Total Cost of Claims	52,547,000	422,000	52,969,000
Rebates	(742,000)	-	(742,000)
EAP Services	45,000	-	45,000
Stop Loss Coverage	1,281,000	517,100	1,798,100
Professional Services (consult, audit, etc.)	30,300	4,000	34,300
Health and Wellness Center	2,122,100	-	2,122,100
Other Risk Management	215,000	50,500	265,500
Total Program Expenses	<u>55,498,400</u>	<u>993,600</u>	<u>56,492,000</u>
Excess Program Revenues (Expenses)	<u>(912,400)</u>	<u>61,200</u>	<u>(851,200)</u>
<u>Other Revenues and (Expenses)</u>			
Interest Income	80,000	18,000	98,000
FMV Adjustment	-	-	-
Other Income	-	-	-
Salaries and benefits	(212,300)	(21,000)	(233,300)
Other administrative costs	(31,700)	(7,400)	(39,100)
Excess Other Revenues (Expenses)	<u>(164,000)</u>	<u>(10,400)</u>	<u>(174,400)</u>
Excess Revenues (Expenses)	(1,076,400)	50,800	(1,025,600)
Net Position, Beginning	<u>(251,886)</u>	1,631,515	<u>1,379,629</u>
Net Position, Ending	<u>(1,328,286)</u>	<u>1,682,315</u>	<u>354,029</u>

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	Employee Benefits				Change Description
	2016-17	Change	2016-17	%	
	Original Budget		Revised Budget		
Contributions					
Medical	\$ 53,288,000	\$ (4,596,000)	\$ 48,692,000	-9%	YTD Enrollment; UHC migration
Dental	5,360,000	(121,000)	5,239,000	-2%	YTD Enrollment
Vision	601,000	(23,000)	578,000	-4%	YTD Enrollment
Life	78,000	(1,000)	77,000	-1%	YTD Enrollment
Property & Liability	-	-	-	-	
Program Revenues	<u>59,327,000</u>	<u>(4,741,000)</u>	<u>54,586,000</u>	-8%	
Claims, HSA contributions and premiums					
Medical	48,273,800	(3,150,800)	45,123,000	-7%	YTD Enrollment and 6/30/16 claim trends
Dental	5,251,000	(617,000)	4,634,000	-12%	YTD Enrollment
Vision	580,000	(69,000)	511,000	-12%	YTD Enrollment
Life	78,000	(1,000)	77,000	-1%	YTD Enrollment
Property & Liability	-	-	-	-	
Claims Administration					
Medical	2,551,100	(228,100)	2,323,000	-9%	YTD Enrollment
Dental	347,000	(33,000)	314,000	-10%	YTD Enrollment
Vision	74,700	(9,700)	65,000	-13%	YTD Enrollment
Property & Liability	-	-	-	-	
Stop Loss Credits	(500,000)	-	(500,000)	0%	YTD Enrollment; UHC migration
Change in IBNP and IBNP Admin	-	-	-	-	
Total Cost of Claims	<u>56,655,600</u>	<u>(4,108,600)</u>	<u>52,547,000</u>	-7%	
Rebates	(1,488,000)	746,000	(742,000)	-50%	YTD Enrollment; UHC migration
EAP Services	48,000	(3,000)	45,000	-6%	YTD Enrollment
Stop Loss Coverage	1,430,000	(149,000)	1,281,000	-10%	YTD Enrollment; UHC migration
Professional Services (consult, audit, etc.)	30,300	-	30,300	0%	
Health and Wellness Center	2,122,100	-	2,122,100	0%	
Other Risk Management	<u>214,900</u>	<u>100</u>	<u>215,000</u>	<u>0%</u>	
Total Program Expenses	<u>59,012,900</u>	<u>(3,514,500)</u>	<u>55,498,400</u>	-6%	
Excess Program Revenues (Expenses)	<u>314,100</u>	<u>(1,226,500)</u>	<u>(912,400)</u>	-1491%	
Other Revenues and (Expenses)					
Interest Income	120,000	(40,000)	80,000	-33%	Reduced cash balances
FMV Adjustment	-	-	-	-	
Other Income	-	-	-	-	
Salaries and benefits	(212,300)	-	(212,300)	0%	
Other administrative costs	<u>(31,500)</u>	<u>(200)</u>	<u>(31,700)</u>	<u>1%</u>	
Excess Other Revenues (Expenses)	<u>(123,800)</u>	<u>(40,200)</u>	<u>(164,000)</u>	<u>32%</u>	
Excess Revenues (Expenses)	190,300	(1,266,700)	(1,076,400)	-666%	
Net Position, Beginning	<u>6,118,656</u>	<u>(6,370,542)</u>	<u>(251,886)</u>		
Net Position, Ending	<u>\$ 6,308,956</u>	<u>\$ (7,637,242)</u>	<u>\$ (1,328,286)</u>		

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	Property & Liability			
	2015-16	Change	2016-17	%
	Original Budget		Revised Budget	
Contributions				
Medical	\$ -	\$ -	\$ -	-
Dental	-	-	-	-
Vision	-	-	-	-
Life	-	-	-	-
Property & Liability	<u>1,054,800</u>	<u>-</u>	<u>1,054,800</u>	0%
Program Revenues	<u>1,054,800</u>	<u>-</u>	<u>1,054,800</u>	0%
Claims, HSA contributions and premiums				
Medical	-	-	-	-
Dental	-	-	-	-
Vision	-	-	-	-
Life	-	-	-	-
Property & Liability	400,000	-	400,000	0%
Claims Administration				
Medical	-	-	-	-
Dental	-	-	-	-
Vision	-	-	-	-
Property & Liability	22,000	-	22,000	0%
Stop Loss Credits	-	-	-	-
Change in IBNP and IBNP Admin	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Cost of Claims	422,000	-	422,000	0%
Rebates	-	-	-	-
EAP Services	-	-	-	-
Stop Loss Coverage	517,100	-	517,100	0%
Professional Services (consult, audit, etc.)	4,000	-	4,000	0%
Health and Wellness Center	-	-	-	-
Other Risk Management	<u>50,500</u>	<u>-</u>	<u>50,500</u>	0%
Total Program Expenses	<u>993,600</u>	<u>-</u>	<u>993,600</u>	0%
Excess Program Revenues				
(Expenses)	<u>61,200</u>	<u>-</u>	<u>61,200</u>	-
<u>Other Revenues and (Expenses)</u>				
Interest Income	27,000	(9,000)	18,000	-33%
FMV Adjustment	-	-	-	-
Other Income	-	-	-	-
Salaries and benefits	(21,000)	-	(21,000)	0%
Other administrative costs	<u>(7,400)</u>	<u>-</u>	<u>(7,400)</u>	0%
Excess Other Revenues				
(Expenses)	<u>(1,400)</u>	<u>(9,000)</u>	<u>(10,400)</u>	643%
Excess Revenues (Expenses)	59,800	(9,000)	50,800	-15%
Net Position, Beginning	<u>729,539</u>	<u>901,976</u>	<u>1,631,515</u>	
Net Position, Ending	<u>\$ 789,339</u>	<u>\$ 892,976</u>	<u>\$ 1,682,315</u>	

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Statement of Income and Expense

	Employee Benefits				Property & Liability			
	2016-17 Original Budget	Change	2016-17 Revised Budget	%	2016-17 Original Budget	Change	2016-17 Revised Budget	%
Employee Benefits								
Health and Wellness Center								
Administration	367,200	-	367,200	0%	-	-	-	-
Chico	1,147,300	-	1,147,300	0%	-	-	-	-
Oroville	503,700	-	503,700	0%	-	-	-	-
Wellness	103,900	-	103,900	0%	-	-	-	-
Subtotal - Health and Wellness Cen	2,122,100	-	2,122,100	0%	-	-	-	-
Mammograms	100,000	-	100,000	0%	-	-	-	-
Immunizations	75,000	-	75,000	0%	-	-	-	-
Miscellaneous	1,500	-	1,500	0%	-	-	-	-
Healthy Habits (incentives and grants)	38,400	-	38,400	0%	-	-	-	-
Subtotal - Other Risk Management	214,900	-	214,900	0%	-	-	-	-
Subtotal - Employee Benefits	2,337,000	-	2,337,000	0%	-	-	-	-
Property & Liability								
Safety Inspections/Credits	-	-	-	-	40,000	-	40,000	0%
Printing	-	-	-	-	500	-	500	0%
Rewards	-	-	-	-	10,000	-	10,000	0%
Subtotal - Property & Liability	-	-	-	-	50,500	-	50,500	0%
Total	2,337,000	-	2,337,000	0%	50,500	-	50,500	0%