

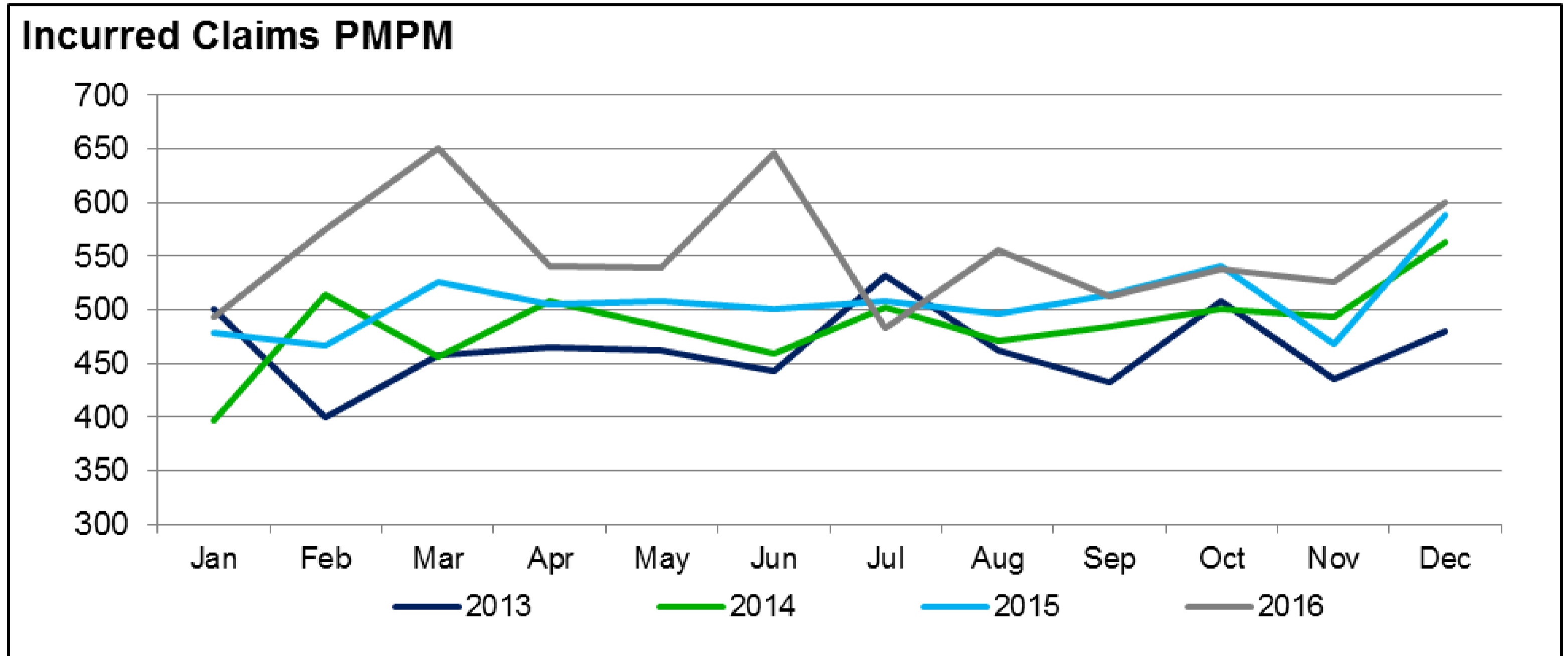
Self-Insurance 2016 YE Update

Marcy Syman, Human Resources Director
Mary Bogie, Chief Financial Officer

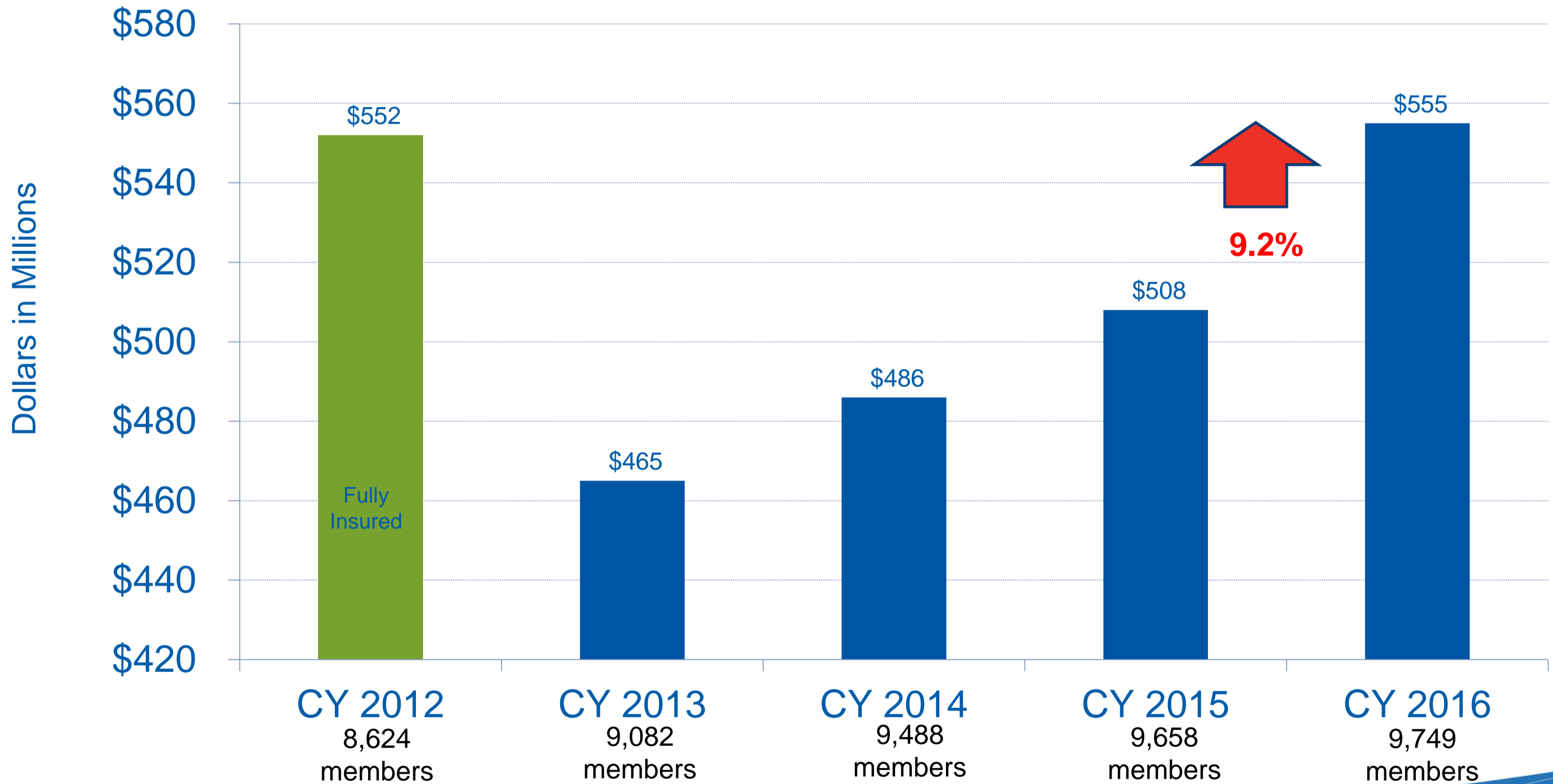
Management Committee 04-12-2017



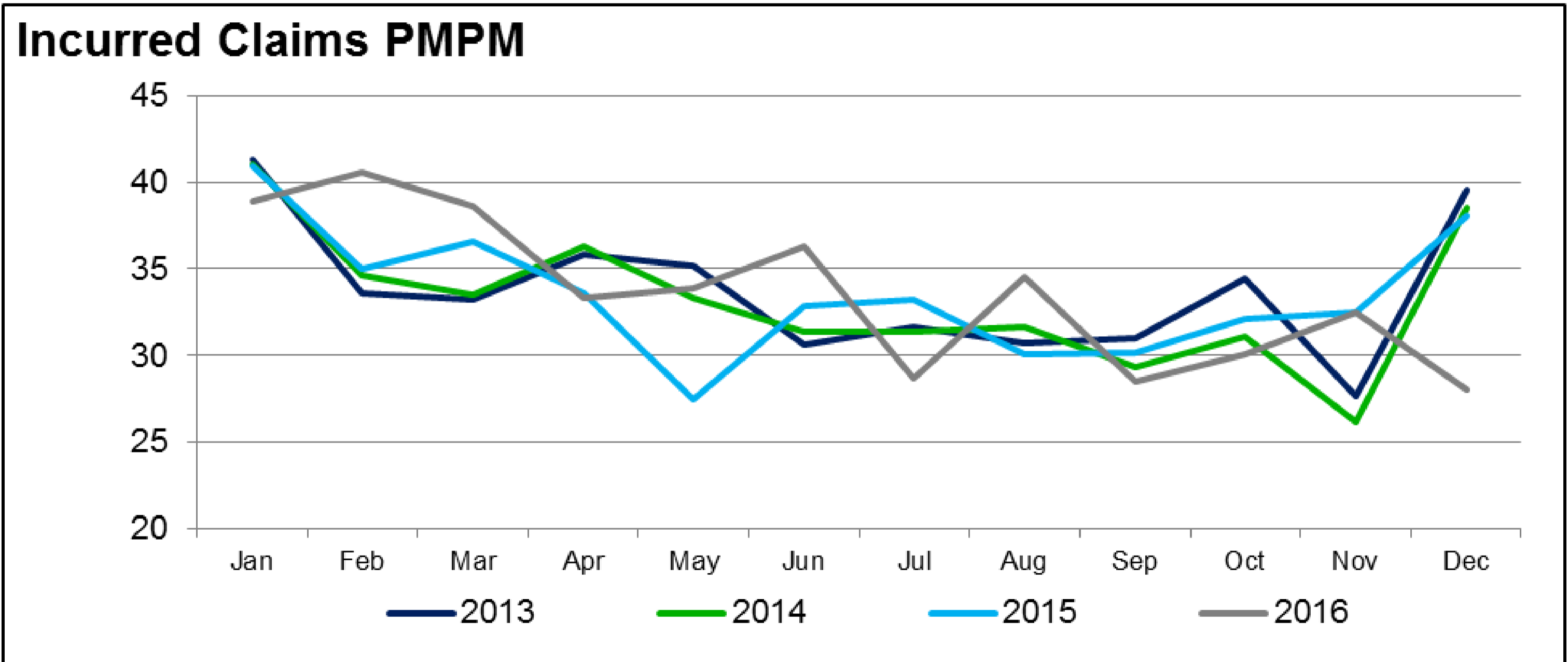
Incurred Claims: Medical & Pharmacy



Total Incurred Medical Claims Per Member Per Month (PMPM)

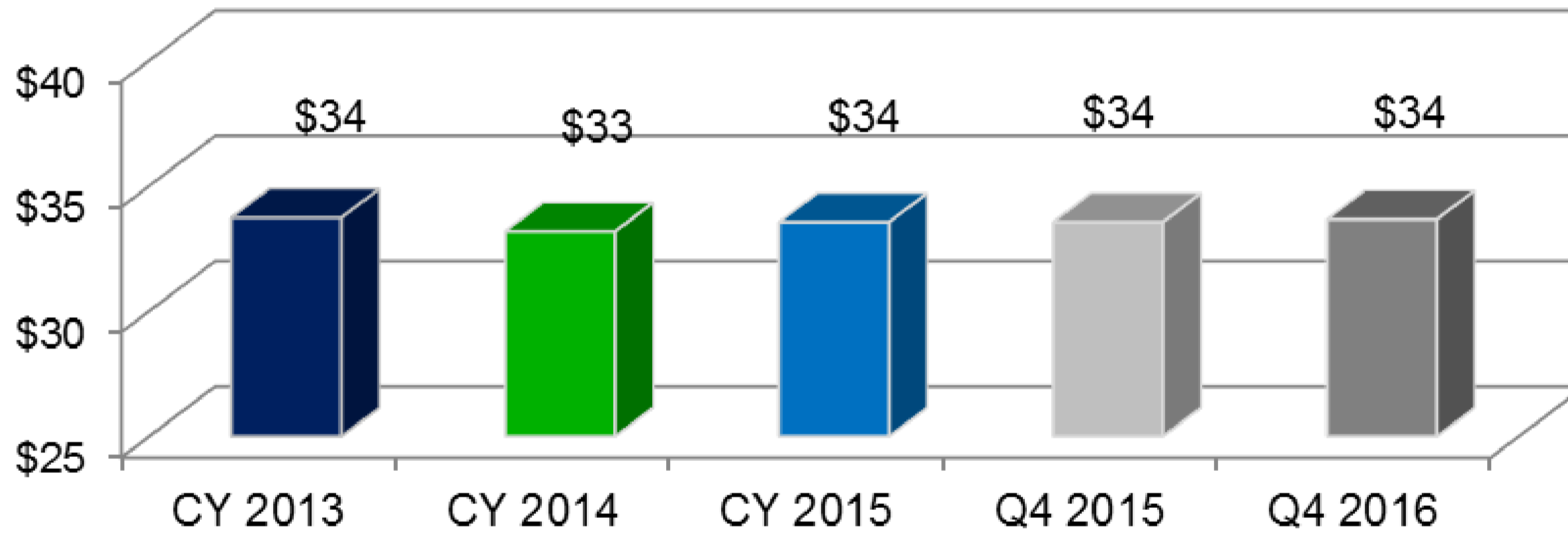


Incurred Claims: Dental



Dental PMPM

Total Incurred Claims PMPM



Self-Insured HealthCare Plans - Activity

December 31, 2016

Medical

Dental

Revenues:

Premiums	\$ 70.8	\$ 5.1
Investment Income	0.4	-
Other (drug rebates)	1.7	-

\$ 72.9 **\$ 5.1**

Expenses:

Claims, Admin & Insure	70.5	4.7
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Change in Reserves

\$ 2.4 **\$ 0.4**

Self-Insured HealthCare Plans - Reserves

December 31, 2016	Medical	Dental
Ending Reserve Balance	\$ 28.5	\$ 1.7
Planned use of Reserves 03/2017	(1.5)	-
Reserve Balance	\$ 27.0	\$ 1.7
2016 Actual Operating Expenses	\$ 70.5	\$ 4.7
	38%	36%
Reserve Target	25-35%	10%
Low end of target	\$ 17.6	-
High end of target (recommended)	\$ 24.7	\$0.47