EBD FINANCIALS

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Arkansas State Employees (ASE)

January 1, 2015 through June 30, 2015 January 1, 2015 through July 31, 2015 January 1, 2015 through August 31, 2015 January 1, 2015 through September 30, 2015

Note: 2014 financials appear on the reverse side of each page

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| CLASSIC 1328 60 | | Ark | ansas State Er | nnlovees (AS | F) Financials - | anuary 1 2015 | thro | ugh lung 20 | 2015 | |
|--|---------------|------------------|--|---|------------------------------------|----------------|-----------|-------------|-----------------|-------------|
| ACTIVES RETINEES MEDICANE 1575 1555 34 15867 1575 34 15867 15867 1575 34 15867 15867 1575 34 15867 | | | the state of the s | | E) Tillalicials - | anuary 1, 2013 | | | | |
| BASIC | | ACTIVES | | | TOTAL | ACTIV | | | | |
| CLASSIC 12:28 66 1818 31.17 77 32.81 3 | BASIC | | | MEDICALE | | - | | | WEDICARE | |
| PREMIMAN | CLASSIC | | | | | | | | | |
| PRIMARY 2.18 8807 30125 36184 347 11572 70208 36185 | i | | | *************************************** | | | | | | |
| | | | <u> </u> | 8807 | | 4221 | + | | 11500 | |
| Page | TOTAL | 26960 | Transfer and red designation and reconstructions | Million Control Control State Control Control Control | Array a communication and a second | 4698 | a | | | |
| Funding Current Wonth (Funding | | | | | | | | | **** | ,04505 |
| State Contribution | REVENUES . | & EXPENDITU | IRES | | | | | | | |
| State Contribution | | | | | | | | Current | ٧ | ear to Date |
| State Contribution \$ 1,335,632 \$ 8,51,50,224 Other \$ 6,660,403 \$ 9,025,212 Allocation for Actives - Plan Year 2015 \$ 971,667 \$ 5,830,000 Total Funding \$ 29,693,927 \$ 149,013,689 Excenses S \$ 78,907,964 Medical Expenses \$ 16,169,600 \$ 78,907,964 Claims Expense \$ 10,099,034 \$ 5,505,138 Claims Expenses \$ 1,099,034 \$ 5,505,138 Claims Expenses \$ 1,099,034 \$ 5,505,138 Employee Assistance Program (EAP) \$ 5,6126 \$ 383,335 Employee Assistance Program (EAP) \$ 5,6126 \$ 383,335 Employee Assistance Program (EAP) \$ 5,126 \$ 383,335 Expenses \$ 21,196 \$ 1,273,627 Expenses Expenses \$ 21,196 \$ 1,273,627 | Funding | | | | | | | | | |
| Employee Contribution \$ 7,705,220 \$ 48,002,253 Other \$ 6,660,408 \$ 9,002,512 Allocation for Actives - Plan Year 2015 \$ 971,667 \$ 5,830,000 Total Funding \$ 29,693,927 \$ 18,901,3689 Expenses ************************************ | State Contri | bution | | | | | \$ | | | · · · · · · |
| Selection Sele | Employee C | ontribution | | | | | | | | |
| Section for Actives - Plan Year 2015 \$ 9,71,607 \$ 1,830,000 Total Funding | Other | | | | | | | | | |
| Part | Allocation fo | or Actives - Pla | an Year 2015. | | | | | | | |
| Medical Expenses | Total Fur | nding | | | | | | | | |
| Medical Expenses | | | | | | | | | | |
| Claims Expense | Expenses | | | | | | | | | |
| Claims BNR | Medical Exp | enses | | | | | | | | 1 |
| Claims IBNR \$ | Claims Ex | pense | | | | | \$ | 16,169,6 | 00 \$ | 78,907,964 |
| Medical Administration Fees \$ 1,099,034 \$ 6,505,138 Refunds \$ 5,6126 \$ 338,336 Employee Assistance Program (EAP) \$ 56,126 \$ 338,336 Life Insurance \$ 54,772 \$ 329,917 Pharmarcy Expenses \$ 6,915,963 \$ 35,910,676 RX ISBNR \$ 1,665,598 \$ 3,471,289 RX Administration \$ 1,665,598 \$ 3,471,289 Plan Administration \$ 1,665,598 \$ 3,471,289 Total Expenses \$ 1,665,598 \$ 3,471,289 Total Expenses \$ 26,173,060 \$ 126,647,871 Net Income/(Loss) \$ 3,520,866 \$ 22,365,818 SEALANCE SHEET \$ 8,231,331 SEALANCE SHEET \$ 8,231,381 State Treasury \$ 8,231,381 Due from PSE \$ 5,195,865 Receivable from Provider \$ 5,195,865 Accounts Receivable \$ 9,563,724 Accounts Payable \$ 9,563,724 Due to Federal Revenues \$ 94,957 Due to Federal Government (\$44 fee) \$ 1,111,1712 Due to Federal Government (\$4,000,000 | Claims IB | NR | | | | | \$ | - | \$ | - |
| Employee Assistance Program (EAP) \$ 56,126 \$ 338,336 Life Insurance \$ 54,772 \$ 3329,917 Pharmarcy Expenses Total Expenses Total Expenses \$ 56,915,963 \$ 35,910,676 RX ISBNR \$ 21,967 \$ 1,273,627 \$ 1,273,737 \$ 1,273,737 \$ 1,273,737 \$ 1,273,737 \$ 1,273,737 \$ 1,273,737 \$ 1,273,737 \$ 1,273,737 \$ 1,273,738 \$ 1,273,738 \$ 1,273,738 \$ 1,273,738 \$ 1,273,738 \$ 1,273,738 \$ 1,273,738 <t< td=""><td>Medical Adr</td><td>ninistration F</td><td>ees</td><td></td><td></td><td></td><td></td><td></td><td>34 \$</td><td>6,505,138</td></t<> | Medical Adr | ninistration F | ees | | | | | | 34 \$ | 6,505,138 |
| Life Insurance \$ \$ \$4,772 \$ \$ \$29,917 Pharmacy Expenses RX Claims | Refunds | | | | | | \$ | - | \$ | (89,076) |
| Pharmacy Expenses RX Claims | Employee A | ssistance Prog | gram (EAP) | | | | \$ | 56,1 | 26 \$ | 338,336 |
| RX Claims | | | | | | | \$ | 54,7 | 72 \$ | 329,917 |
| RX IBNR \$ | | | | | | | | | | |
| RX Administration | | 5 | | | | | | | 63 \$ | 35,910,676 |
| Plan Administration \$ 1,665,588 \$ 3,471,289 Total Expenses \$ 26,173,000 \$ 126,647,871 Net Income/(Loss) \$ 3,520,866 \$ 22,365,818 SALIANCE SHEET SALIANCE SHEET Sessets \$ 8,231,381 State Treasury \$ 8,231,387 Due from Cafeteria Plan \$ 5,195,886 One Grom PSE \$ 1,223,080 One Grom PSE \$ 1,233,080 One Grom PSE \$ 1,233,080 One Grom PSE \$ 94,957 One Grom Reserves \$ 94,957 One Grom Reserves \$ 94,957 One Grom Reserves \$ 1,119,712 One Grom Reserves \$ 1,119,712 One Grom Reserves \$ 1,119,712 One Grom Reserves \$ 2,27,723,472 One to Federial Government (\$44 fee) \$ 1,800,000 One to Federial Government (\$44 fee) \$ 2,27,723,472 One t | | | | | | | | - | | - |
| Total Expenses \$ 26,173,060 \$ 126,647,871 Net Income/(Loss) \$ 3,520,866 \$ 126,647,871 Net Income/(Loss) \$ 3,520,866 \$ 22,365,818 BALANCE SHEET Assets Bank Account \$ 8,231,381 State Treasury \$ 8,231,381 Clue from Cafeteria Plan \$ 5,195,886 Due from PSE \$ - Receivable from Provider \$ 1,223,080 Accounts Receivable \$ 12,23,080 Total Assets \$ 95,863,724 Labilities Calce outs Payable \$ 94,957 Due to PSE \$ 94,957 Cute to Cafeteria \$ 94,957 Due to Deferred Revenues \$ 9,4957 Cute to Federal Government (\$44 fee) \$ 1,119,712 Call tilbilities \$ 2,700,000 XI BINR \$ 2,700,000 XI BINR \$ 2,77723,472 Net Assets \$ 68,140,253 Net Assets \$ 68,140,253 Premiums for Plan Year 1/1/15 - 12/31/16 (\$3,500,000) \$ (3,600,000) | | | | | | | | | 67 \$ | 1,273,627 |
| Net Income/(Loss) \$ 3,520,866 \$ 22,365,818 ################################## | | | | | | | | | | |
| ASSETS AS | Total Exp | enses | | | | | <u>\$</u> | 26,173,0 | 60 \$ | 126,647,871 |
| ASSETS AS | Net Income | //Locs\ | | | | | 4 | 2 522 0 | cc 6 | |
| Sank Account Sank | ivet income, | (LUSS) | | | | | \$ | 3,520,8 | 66 \$ | 22,365,818 |
| Bank Account \$ 8,231,381 State Treasury \$ 81,213,377 Due from Cafeteria Plan \$ 5,195,886 Oue from PSE \$ - Receivable from Provider \$ - Accounts Receivable \$ 1,223,080 Total Assets \$ 95,863,724 Liabilities \$ 94,957 Accounts Payable \$ 94,957 Accounts Payable \$ 8,608 Due to Cafeteria \$ 194 Due to DESE \$ - Due to Federal Government (\$44 fee) \$ 1,119,712 Health IBNR \$ 24,700,000 XI BNR \$ 27,723,472 Net Assets \$ 68,140,253 Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (5,830,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (5,830,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | BALANCE SH | IEET | | | | | | | | |
| State Treasury State 3,213,377 Due from Cafeteria Plan State 5,195,886 Due from PSE State 5,195,886 Due from PSE State 5,195,886 Due to PSE State 5,195,886 Due to Cafeteria Plan State 5,195,886 Due to Cafeteria State 5,195,886,3724 Due to PSE State 5,194,000 Due to Federal Government (\$44 fee) State 5,196,000 Due to Federal Government (\$44 fee) State 5,196,000 RX IBNR State 5,196,000 Due to Federal Ferral Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) Premiums for Plan Year 1/1/15 - 12/31/16 (\$3,600,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve (2015 \$10,400,000) Net Assets Available State 5,195,253 Reserve Available State | <u>Assets</u> | | | | | | | | | |
| Due from Cafeteria Plan | Bank Accour | nt | | | | | | | \$ | 8,231,381 |
| Capabilities Seceivable S | State Treasu | ıry | | | | | | | \$ | 81,213,377 |
| Receivable from Provider \$ 1,223,080 Total Assets \$ 1,223,080 Total Assets \$ 95,863,724 | | | | | | | | | \$ | 5,195,886 |
| Accounts Receivable \$ 1,223,080 Total Assets \$ 95,863,724 Accounts Payable \$ 94,957 Deferred Revenues \$ 8,608 Due to Cafeteria \$ 194 Due to PSE \$ - Due to Federal Government (\$44 fee) \$ 1,119,712 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 27,723,472 Accounts Payable \$ 94,957 Due to Federal Government (\$44 fee) \$ 1,119,712 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 68,140,253 Accounts Payable \$ 68,140,253 Accounts Payable \$ (5,830,000) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (5,830,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 Accounts Payable \$ 48,310,253 Accounts Payable \$ 94,957 Accounts Pa | | | | | | | | | \$ | - |
| Total Assets \$ 1,223,000 Liabilities Caccounts Payable \$ 94,957 Deferred Revenues \$ 8,608 Due to Cafeteria \$ 194 Due to PSE \$ - Due to Federal Government (\$44 fee) \$ 1,119,712 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 27,723,472 Net Assets \$ 68,140,253 Less Reserves Allocated \$ (5,830,000) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (5,830,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | | | | | | | | | \$ | - |
| Clabilities Saccounts Payable \$ 94,957 Cheferred Revenues \$ 8,608 \$ 8,608 \$ 94,057 | | | | | | | | | \$ | 1,223,080 |
| Accounts Payable \$94,957 Deferred Revenues \$8,608 Due to Cafeteria \$194 Due to PSE Due to Federal Government (\$44 fee) \$1,119,712 Health IBNR RX IBNR Total Liabilities \$24,700,000 Total Liabilities \$27,723,472 Net Assets \$68,140,253 Less Reserves Allocated Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve (2015 \$10,400,000) Net Assets Available \$48,310,253 | Total Ass | ets | | | | | | | \$ | 95,863,724 |
| Accounts Payable \$94,957 Deferred Revenues \$8,608 Due to Cafeteria \$194 Due to PSE Due to Federal Government (\$44 fee) \$1,119,712 Health IBNR RX IBNR Total Liabilities \$24,700,000 Total Liabilities \$27,723,472 Net Assets \$68,140,253 Less Reserves Allocated Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve (2015 \$10,400,000) Net Assets Available \$48,310,253 | | | | | | | | | | |
| Deferred Revenues \$ 8,608 Due to Cafeteria \$ 194 Due to PSE Due to Federal Government (\$44 fee) \$ 1,119,712 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 27,723,472 Net Assets \$ 68,140,253 Less Reserves Allocated Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve (2015 \$10,400,000) Net Assets Available \$ 48,310,253 | | | | | | | | | | |
| Due to Cafeteria \$ 194 Due to PSE \$ - Due to Federal Government (\$44 fee) \$ 1,119,712 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 27,723,472 Net Assets \$ 68,140,253 Less Reserves Allocated Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve (2015 \$10,400,000) Net Assets Available \$ 48,310,253 | | • | | | | | | | | |
| Due to PSE \$ | | | | | | | | | | 8,608 |
| Due to Federal Government (\$44 fee) \$ 1,119,712 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 27,723,472 Net Assets \$ 68,140,253 Less Reserves Allocated \$ (5,830,000) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (5,830,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | | teria | | | | | | | | 194 |
| Health IBNR | | | | | | | | | | - |
| \$ 1,800,000 \$ 1,800,000 \$ 27,723,472 \$ 27,723,472 \$ 68,140,253 \$ 68,1 | | rai Governme | nt (\$44 fee) | | | | | | | |
| Total Liabilities \$ 27,723,472 Net Assets \$ 68,140,253 Less Reserves Allocated Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve (2015 \$10,400,000) Net Assets Available \$ 48,310,253 | | | | | | | | | | |
| Net Assets \$ 68,140,253 Less Reserves Allocated Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (5,830,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | | hiliai | | | | | | | | |
| Less Reserves Allocated Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve (2015 \$10,400,000) Net Assets Available \$ 48,310,253 | i Otai Liai | omities | | | | | | | <u>\$</u> | 27,723,472 |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (5,830,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | Net Assets | | | | | | | | \$ | 68,140,253 |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (5,830,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | Lace Doconie | s Allocated | | | | | | | | |
| Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | | | 1/1/15 17/74 | /15 /cc 200 / | 000 i če 400 00 | ωn) | | | _ | /5 555 |
| Catastrophic Reserve (2015 \$10,400,000) \$ (10,400,000) Net Assets Available \$ 48,310,253 | | | | | | u) | | | | |
| Net Assets Available \$ 48,310,253 | | | | | Juuj | | | | | |
| Ψ 10,310,233 | | | +,00,00 | , | | | | | > | |
| | | | 82 601 | | | | | · | > | 40,310,253 |

| | GOLD | | S | ILVER | BR | ONZE | GRAN | D TOTALS |
|----------|------------------|--------------------|------------------|--------------------|------------------|--------------------|---------------|-----------------|
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents |
| Actives | 24020 | 44119 | 1573 | 2919. | 2353 | 4549 | 27946 | 51587 |
| Retirees | 2444 | 3398 | 22 - | 34 | 58 | 103 | 2524 | 3535 |
| Medicare | 8232 | 10896 | | 600.2 | | 4.4 | 8232 | 10896 |
| TOTAL | 34696 | 58413 | 1595 | 2953 | 2411 | 4652 | 38702 | 66018 |

| Funding | | | | |
|---|-----------------|--------------------------------|-----------------|----------------------------------|
| | | Current Month | | Year to Date (6 months) |
| | r. | · | • | |
| State Contribution | \$ | 14,314,484 | \$ | 85,904,238 |
| Employee Contribution | \$ | 7,582,820 | \$ | 45,721,411 |
| Other | \$ | 5,822,383 | \$ | 8,765,969 |
| Allocation for Actives - Plan Year 2014 Total Funding | <u>\$</u> \$ | 2,154,167 29,873,853 | <u>\$</u> \$ | 12,925,000 153,316,618 |
| Expenses | | | | |
| Medical Expenses | | | | |
| Claims Expense | \$ | 16,777,465 | \$ | 92,023,259 |
| Claims IBNR | \$ | - | \$ | 1,500,000 |
| Medical Administration Fees | \$ | 1,155,202 | \$ | 6,814,215 |
| Refunds | \$ | (59,293) | | 1,963 |
| Employee Assistance Program (EAP) | \$ | 56,163 | \$ | 337,257 |
| Life Insurance | \$ | 54,708 | \$ | 328,289 |
| Pharmacy Expenses | Ψ | 0 1,7 00 | Ψ | 020,20, |
| RX Claims | \$ | 6,488,753 | \$ | 34,711,683 |
| RX IBNR | \$ | - | \$ | (600,000) |
| RX Administration | \$ | 253,931 | \$ | 1,546,800 |
| Plan Administration | \$ | 2,093,542 | \$ | 3,849,644 |
| Total Expenses | \$ | 26,820,470 | \$ | 140,513,109 |
| Net Income/(Loss) | \$ | 3,053,384 | \$ | 12,803,509 |
| BALANCE SHEET | | | | |
| <u>Assets</u> | | | | |
| Bank Account | | | \$ | 9,266,885 |
| State Treasury | | | \$ | 71,530,318 |
| Due from Cafeteria Plan | | | \$ | 5,205,521 |
| Due from PSE | | | \$ | - |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | 925,944 |
| Total Assets | | | \$ | 86,928,668 |
| <u>Liabilities</u> | | | | |
| Accounts Payable | | | \$ | 4,658,061 |
| Deferred Revenues | | | \$ | 6,495 |
| Due to Cafeteria | | | \$ | 465 |
| Due to PSE | | | \$ | 178,839 |
| Due to Federal Government (\$63 fee) | | | \$ | 1,688,337 |
| Health IBNR | | | \$ | 24,700,000 |
| RX IBNR Total Liabilities | | | \$ | 1,800,000 33,032,197 |
| Net Assets | | | <u></u> \$ | |
| Less Reserves Allocated: | | | | |
| American contract to the contract of | 0001 | | \$ | (12,925,000) |
| Premiums for Plan Year 1/1/14 - 12/31/14 (\$7.460.000 + \$9.390.000 + \$9.000.0 | | | | |
| Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,0 Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) | , | | 35 | (11,000,000) |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) | · | | \$ \$ | (11,660,000) |
| , | ŕ | | \$ \$ \$ | (3,600,000) |

Fifth Week of claims totaled: \$4,648.991.63

| | | EMPLOY | EE ONLY | | EMPLOYEE + DEPENDENTS | | | | | |
|--------|---------|----------|----------|--------|-----------------------|----------|----------|-------|--|--|
| | ACTIVES | RETIREES | MEDICARE | TOTAL. | ACTIVES | RETIREES | MEDICARE | TOTAL | | |
| ASIC | 971 | 20 | | 991 | 1673 | 36 | | 1709 | | |
| LASSIC | 1820 | 65 | | 1885 | 3112 | 95 | | 3207 | | |
| REMIUM | 23995 | 2217 | | 26212 | 41870 | 2881 | | 44751 | | |
| RIMARY | | 217 | 8847 | 9064 | | 445 | 11642 | 12087 | | |
| OTAL | 26786 | 2519 | 8847 | 38152 | 46655 | 3457 | 11642 | 61754 | | |

| TOTAL 26786 2519 8847 38152 | 46655 | 3457 | 11642 | 61754 |
|---|-------------|------------|---------------|-------------|
| REVENUES & EXPENDITURES | | | | |
| | | Current | ١ | ear to Date |
| <u>Funding</u> | | Month | | (7 Months) |
| State Contribution | \$ | 14,693,140 | \$ | 100,849,364 |
| Employee Contribution | \$ | 7,935,582 | \$ | 55,937,835 |
| Other | \$ | 115,062 | \$ | 9,140,274 |
| Allocation for Actives - Plan Year 2015 | \$ | 971,667 | \$ | 6,801,667 |
| Total Funding | \$ | 23,715,451 | \$ | 172,729,140 |
| Expenses | | | | |
| Medical Expenses | | | | |
| Claims Expense | \$ | 11,590,765 | ć | 90,498,730 |
| Claims IBNR | \$ | 11,390,703 | \$ \$ | 50,456,750 |
| Medical Administration Fees | \$ | 1,028,303 | \$ | 7,533,441 |
| Refunds | \$ | 1,020,303 | \$ | (89,076 |
| Employee Assistance Program (EAP) | \$ | 55,837 | \$ | 394,174 |
| Life Insurance | \$ | 54,495 | \$ | 384,413 |
| Pharmacy Expenses | • | 5 1, 100 | * | 30 ., .23 |
| RX Claims | \$ | 5,612,108 | \$ | 41,522,784 |
| RX IBNR | \$ | - | \$ | - |
| RX Administration | \$ | 209,371 | \$ | 1,482,998 |
| Plan Administration | \$ | 322,887 | \$ | 3,794,176 |
| Total Expenses | \$ | 18,873,767 | \$ | 145,521,638 |
| Net Income/(Loss) | \$ | 4,841,684 | \$ | 27,207,502 |
| BALANCE SHEET | | | | |
| Assets | | | | |
| Bank Account | | | \$ | 13,887,095 |
| State Treasury | | | \$ | 81,281,496 |
| Due from Cafeteria Plan | | | \$ | 5,195,886 |
| Due from PSE | | | \$ | 355,397 |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | (1,077,897) |
| Total Assets | | | \$ | 99,641,977 |
| Liabilities | | | | |
| Accounts Payable | | | ć | 7,040 |
| Deferred Revenues | | | \$ \$ | 684 |
| Due to Cafeteria | | | \$ | 1 |
| Due to PSE | | | \$ | 4,270 |
| Due to Federal Government (\$44 fee) | | | \$ | 1,119,712 |
| Health IBNR | | | \$ | 24,700,000 |
| RXIBNR | | | \$ | 1,800,000 |
| Total Liabilities | | | \$ | 27,631,707 |
| Net Assets | | | \$ | 72,010,270 |
| Less Reserves Allocated | | | | |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) | | | \$ | (4,858,333 |
| Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000 + \$12,600,000) | i | | \$ | (16,200,000 |
| Premiums for Plan Year 1/1/17 - 12/31/17 (\$7,560,000)) | | | \$ | (7,560,000 |
| Premiums for Plan Year 1/1/18 - 12/31/18 (\$5,040,000) | | | \$ | (5,040,000 |
| Catastrophic Reserve (2015 \$10,400,000) | | | \$ | (10,400,000 |
| Net Assets Available | | | \$ | 27,951,936 |
| Fifth Week of Claims \$0 | | | · · · · · · · | ,, |

Fifth Week of Claims \$0

| | Arkansas State Employees (ASE) Financials - January 1, 2014 through July 31, 2014 | | | | | | | | | | | | |
|----------|---|--------------------|------------------|--------------------|------------------|--------------------|---------------|-----------------|--|--|--|--|--|
| | · GOLD | | SILVER | | BR | RONZE | GRANI | TOTALS | | | | | |
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | | | | | |
| Actives | 23795 | 43697 | 1579 | 2925 | 2362 | 4561 | 27736 | 51183 | | | | | |
| Retirees | 2517 | 3508 | 27 | 47 | 65 | 117 | 2609 | 3672 | | | | | |
| Medicare | 8302 | 10991 | | | | 1.00 | 8302 | 10991 | | | | | |
| TOTAL | 34614 | 58196 | 1606 | 2972 | 2427 | 4678 | 38647 | 65846 | | | | | |

| REVENUES & EXPENDITURES | | | | |
|---|---------------|------------------|---------------|----------------------------|
| Eunding | | Current Month | | Year to Date (7 months) |
| Funding State Contribution | _ | 14,348,718 | \$ | 100,252,956 |
| State Contribution | \$ | 7,584,670 | \$ | 53,306,081 |
| Employee Contribution | \$ \$ | 5,717 | Ф \$ | 8,771,687 |
| Other Allocation for Actives - Plan Year 2014 | | 2,154,167 | Ф \$ | 15,079,167 |
| Total Funding | \$ | 24,093,272 | <u>.</u> S | 177,409,890 |
| | <u> </u> | | | |
| <u>Expenses</u> | | | | |
| Medical Expenses | • | 10 001 500 | • | 100 044 700 |
| Claims Expense | \$ | 10,221,530 | \$ | 102,244,789 |
| Claims IBNR | \$ | - | \$ | 1,500,000 |
| Medical Administration Fees | \$ | 1,093,017 | \$ | 7,907,233 |
| Refunds | \$ | 4,980 | \$ | 6,942 |
| Employee Assistance Program (EAP) | \$ | 55,922 | • | 393,179 |
| Life Insurance | \$ | 54,478 | \$ | 382,767 |
| Pharmacy Expenses | | | | 00.545.030 |
| RX Claims | \$ | 3,834,229 | \$ | 38,545,913 |
| RX IBNR | \$ | - | \$ | (600,000) |
| RX Administration | \$ | 227,626 | \$ | 1,774,425 |
| Plan Administration | \$ | 528,876 | \$ | 4,378,520 |
| Total Expenses | \$ | 16,020,659 | \$ | 156,533,768 |
| Net Income/(Loss) | \$ | 8,072,613 | \$ | 20,876,122 |
| BALANCE SHEET | | | | |
| <u>Assets</u> | | | | |
| Bank Account | | | \$ | 12,518,081 |
| State Treasury | | | \$ | 71,530,518 |
| Due from Cafeteria Plan | | | \$ | 5,205,521 |
| Due from PSE | | | \$ | 166,976 |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | (1,234,492) |
| Total Assets | | | _\$ | 88,186,604 |
| <u>Liabilities</u> | | | | |
| Accounts Payable | | | \$ | 2,862 |
| Deferred Revenues | | | \$ | 275 |
| Due to Cafeteria | | | \$ | 1,653 |
| Due to PSE | | | \$ | 178,560 |
| Due to Federal Government (\$63 fee) | | | \$ | 1,688,337 |
| Health IBNR | | | \$ | 24,700,000 |
| RX IBNR | | | \$ | 1,800,000 |
| Total Liabilities | | | \$ | 28,371,686 |
| Net Assets | | | \$ | 59,814,918 |
| Less Reserves Allocated: | | | | |
| Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000, | (000, | | \$ | (10,770,833) |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) | , | | \$ | (11,660,000) |
| Burner of the contract of the | | | \$ | (3,600,000) |
| Premiums for Plan Year 1/1/16 - 12/31/16 (\$3.600.000) | | | | (0,000,000) |
| Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) Catastrophic Reserve | | | \$ | (10,600,000) |

| | | EMPLOY | EE ONLY | | | | EMPLOYEE + | DEPENDENT | \$ |
|--|--|--|--|-------------------------|-----|-----------|------------------------------------|----------------|--|
| | ACTIVES | RETIREES | MEDICARE | TOTAL | | - ACTIVES | RETIREES | MEDICARE | TOTAL |
| BASIC | 985 | 21 | | 1006 | | 1698 | 37 | | 1735 |
| CLASSIC | 1806 | 68 | | 1874 | | 3082 | 99 | | 3181 |
| PREMIUM | 23809 | 2218 | | 26027 | | 41578 | 2878 | | 44456 |
| PRIMARY | | 216 | 8880 | 9096 | | | 443 | 11673 | 12116 |
| TOTAL | 26600 | 2523 | 8880 | 38003 | | 46358 | 3457 | 11673 | 61488 |
| DEI/CM/CE / | * EVOCNOLT | nee | | | | | | | |
| REVENUES 6 | & EXPENDITU | KES | | | | | | | |
| Funding | | | | | | | Current | | ear to Date |
| State Contril | hution | | | | | | Month \$ 14,693,6 | | 8 Months) |
| Employee Co | | | | | | | \$ 14,693,6 \$ 7,911,8 | | 115,542,980 |
| Other | | | | | | | \$ 7,511,6 \$ 584,4 | | 63,849,719 9,724,740 |
| ı | or Actives - Pla | an Year 2015 | | | | | \$ 971,6 | | 7,773,333 |
| Total Fun | | | | | | | \$ 24,161,6 | | 196,890,772 |
| | _ | | | | | === | | | |
| Expenses | | | | | | | | | |
| Medical Exp | enses | | | | | | | | |
| Claims Ex | pense | | | | | | \$ 12,640,1 | .65 \$ | 103,138,894 |
| Claims IBI | NR | | | | | | \$. | - \$ | - |
| Medical Adn | ninistration Fe | ees | | | | | \$ 1,075,9 | 952 \$ | 8,609,392 |
| Refunds | | | | | | | \$ - | . \$ | (89,076) |
| | ssistance Prog | gram (EAP) | | | | : | \$ 55,5 | \$ \$ | 449,753 |
| Life Insuranc | | | | | | ; | \$ 54,2 | :33 \$ | 438,646 |
| Pharmacy Ex | • | | | | | | _ | | |
| RX Claims | i | | | | | | \$ 5,881,2 | | 47,404,015 |
| RX IBNR | 1.4 | | | | | | \$ - | . \$ | - |
| RX Admin Plan Adminis | | | | | | | \$ 171,6 | · · | 1,654,671 |
| Total Exp | | | | | | | \$ 341,3 \$ 20,220.1 | | 4,135,506 |
| , ocur exp | ciises | | | | | | \$ 20,220,1 | .03 \$ | 165,741,801 |
| Net Income/ | (Loss) | | | | | | \$ 3,941,4 | 69 \$ | 31,148,971 |
| | Control of the State of the Sta | or ditari si kacamatal asama na kanadasan i | N. SORIO A AN CORNEL SCHOOL SCHOOL | | | | | | |
| BALANCE SH | IEET | | | | | | | | |
| Assets Bank Accoun | 1 + | | | | | | | | 47.400.477 |
| State Treasu | | | | | | | | \$ | 17,130,179 |
| Due from Ca | • | | | | | | | \$ \$ | 81,282,008 5,195,886 |
| Due from PS | | | | | | | | \$ | 99 |
| Receivable fr | | | | | | | | \$ | 39 |
| Accounts Re | | | | | | | | \$ | (1,001,297) |
| Total Asse | ets | | | | | | | \$ | 102,606,875 |
| | | | | | | | | 22 | |
| <u>Liabilities</u> | | | | | | | | | |
| Accounts Pay | • | | | | | | | \$ | 7,040 |
| Deferred Rev | venues | | | | | | | \$ | - |
| Due to Cafet | eria | | | | | | | \$ | 50 |
| Due to PSE | | | | | | | | \$ | - |
| i | ral Governme | nt (\$44 fee) | | | | | | \$ | 1,119,712 |
| Health IBNR | | | | | | | | \$ | 24,700,000 |
| RX IBNR | | | | | | | | \$ | 1,800,000 |
| Total Liab | oilities | | | | | | | <u>\$</u> | 27,626,802 |
| Net Assets | | | | | | | | خ | 74 000 073 |
| | | | | | | | | \$ | 74,980,072 |
| | | | | | | | | | |
| Less Reserve | s Allocated | | | | ını | | | 4 | (2.22.22.) |
| | | L/1/15 - 12/31 | /15 (\$6,260,0 | 00 + \$5,400,00 | ,0, | | | > | (3,886,667) |
| Premiums for Premium for Prem | or Plan Year 1 or Plan Year 1 | L/1/16 - 12/31 | /16 (\$3,600,0 | 00 + \$12,600,0 | | | | \$ \$ | (3,886,667) (16,200,000) |
| Premiums for Premiums f | or Plan Year 1 or Plan Year 1 or Plan Year 1 | L/1/16 - 12/31 L/1/17 - 12/31 | /16 (\$3,600,0 /17 (\$7,560,0 | 00 + \$12,600,0 00)) | | | | \$ \$ \$ | (3,886,667) (16,200,000) (7,560,000) |
| Premiums for Premiums for Premiums for Premiums for | or Plan Year 1 or Plan Year 1 or Plan Year 1 or Plan Year 1 | L/1/16 - 12/31 L/1/17 - 12/31 L/1/18 - 12/31 | /16 (\$3,600,0 /17 (\$7,560,0 /18 (\$5,040,0 | 00 + \$12,600,0 00)) | | | | \$ | (16,200,000) |
| Premiums for Premiums for Premiums for Premiums for Catastrophi | or Plan Year 1 or Plan Year 1 or Plan Year 1 or Plan Year 1 or Reserve (20 | L/1/16 - 12/31 L/1/17 - 12/31 | /16 (\$3,600,0 /17 (\$7,560,0 /18 (\$5,040,0 | 00 + \$12,600,0 00)) | | | | \$ \$ | (16,200,000) (7,560,000) |
| Premiums for Premiums for Premiums for Premiums for | or Plan Year 1 or Plan Year 1 or Plan Year 1 or Plan Year 1 ic Reserve (20 wailable | L/1/16 - 12/31 L/1/17 - 12/31 L/1/18 - 12/31 | /16 (\$3,600,0 /17 (\$7,560,0 /18 (\$5,040,0 | 00 + \$12,600,0 00)) | | | | \$ \$ \$ | (16,200,000) (7,560,000) (5,040,000) |

Arkansas State Employees (ASE) Financials - January 1, 2015 through August 31, 2015

| | Arkansas State Employees (ASE) Financials - January 1, 2014 through August 31, 2014 | | | | | | | | | | | | |
|----------|---|--------------------|------------------|--------------------|------------------|--------------------|---------------|-----------------|--|--|--|--|--|
| | GOLD | | SILVER | | BF | ONZE | GRAN | D TOTALS | | | | | |
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | | | | | |
| Actives | 23667 | 43449 | 1602 | . 2975 | 2382 | 4580 | 27651 | 51004 | | | | | |
| Retirees | 2487 | 3479 | 26 | 46 | 65 | 117 | 2578 | 3642 | | | | | |
| Medicare | 8360 | 11065 | | | | | 8360 | 11065 | | | | | |
| TOTAL | 34514 | 57993 | 1628 | 3021 | 2447 | 4697 | 38589 | 65711 | | | | | |

| Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | REVENUES & EXPENDITURES | | | | |
|---|---|------|------------|-----------|--------------|
| State Contribution | F dia | | | | |
| Employee Contribution \$ 7,592.27 \$ 6,088.353 Other \$ 44,201 \$ 7,213.705 Allocation for Actives - Plan Year 2014 \$ 2,154.107 \$ 12,153.007 Todal Funding \$ 2,153.007 \$ 20,194.1739 Expenses \$ 16,138.027 \$ 118,382.816 Claims Expense \$ 1,116.008 \$ 1,116.000 Claims BNR \$ 1,116.000 \$ 24,532.00 Refunds \$ 1,116.000 \$ 144,283 Refunds \$ 1,116.000 \$ 447,218 Refunds \$ 1,116.000 \$ 144,283 Medical Administration Fees \$ 1,116.000 \$ 447,419 Picting Linear Cy Expenses \$ 5,507.48 \$ 447,419 RX Claims \$ 6,507.48 \$ 1,405.000 RX Administration \$ 2,428.20 \$ 1,000.000 RX Administration \$ 2,428.20 \$ 1,000.000 Pion Administration \$ 2,428.20 \$ 1,000.000 RX Administration \$ 2,428.20 \$ 2,009.79,765 Pen Administration \$ 2,428.20 \$ 1,000.000 Pion Administration \$ 2,42 | | 4 | | • | |
| Olher \$ 442018 \$ 9,213,705 Allocation for Actives - Plan Year 2014 \$ 2,154,167 \$ 1,723,333,333 Total funding \$ 24,532,04 \$ 2019,41,333 Exenses \$ 16,138,027 \$ 118,382,816 Claims Expense \$ 16,138,027 \$ 1,500,000 Medical Administration Fees \$ 1,116,003 \$ 9,003,600 Kefunds \$ 1,116,003 \$ 9,003,600 Employee Assistance Program (EAP) \$ 5,014 \$ 14,002 Life Insurance \$ 5,014 \$ 440,283 Life Insurance \$ 5,014 \$ 440,283 Life Insurance \$ 5,014 \$ 40,003,001 Pharmacy Expenses \$ 2,017 \$ 40,003,001 RX Life Insurance \$ 2,017 \$ 20,005,002 Plan Administration \$ 2,017 \$ 20,005,002 RX Administration \$ 2,018 \$ 20,005,002 Total Expenses \$ 9,005,044 \$ 5,005,002 Plan Administration \$ 2,005,002 \$ 2,005,002 Total Expenses \$ 9,005,044 \$ 2,005,002 State Incounty \$ 9 | | | | | |
| Section for Actives - Plan Year 2014 \$ 2,154.16 \$ 1,233.33 \$ 1,016 \$ 2,453.24 \$ 2,0174.737 \$ 1,000 \$ 2,000 | | | | | |
| Total Funding | | | • • | | |
| Medical Expenses | | | | | |
| Claims Expense | <u>Expenses</u> | | | | |
| Claims IBNR | Medical Expenses | | | | |
| Medical Administration Fees \$ 1,116,003 \$ 9,023,263 Refunds \$ 1,157,50 24,177 Employee Assistance Program (EAP) \$ 56,104 \$ 437,419 Pharmacy Expenses RX Claims \$ 6,507,468 \$ 45,053,381 RX R IBNR \$ 251,167 \$ 2025,592 RD Administration \$ 251,167 \$ 2025,592 Plan Administration \$ 24,428,205 \$ 180,961,793 Plan Administration \$ 20,077,965 Part Income/(toss) \$ 103,83 \$ 20,977,965 BALANCE SHEET \$ 24,428,205 \$ 180,961,973 Bank Account \$ 103,83 \$ 20,977,965 State Ireasury \$ 71,530,708 Due from PSE \$ 71,530,708 Receivable from Provider \$ 71,530,708 Accounts Receivable from Provider \$ 7,630,708 Accounts Receivable from Provider \$ 8,697 Accounts Payable \$ 6,291 Due to Cafebraia \$ 6,291 Due to Cafebraia \$ 1,680,373 Due to Cafebraia \$ 24,700,000 Due to Cafebraia \$ | Claims Expense | \$ | 16,138,027 | \$ | 118,382,816 |
| Refunds \$ 17.575 \$ 24.517 Employee Assistance Program (EAP) \$ 56.104 \$ 449.283 Life Insurance \$ 56.4652 \$ 447.492 Pharmacy Expenses \$ 56.507.468 \$ 45.053.381 RX IBNR \$ 6.507.468 \$ 45.053.381 RX IBNR (STAMINISTRATION) \$ 251.167 \$ 2.025.592 Plan Administration \$ 250.052 \$ 2.077.052 Plan Administration \$ 20.002.002 \$ 2.002.002 Not Income/(toss) \$ 20.002.002 \$ 2.002.002 Pack Expenses \$ 9.005.004 \$ 2.002.002 Action Energy \$ 9.005.004 \$ 2.002.002 Due from Catelerar Plan \$ 9.005.002 \$ 2.002.002 Receivable from P | Claims IBNR | | - | \$ | 1,500,000 |
| Refunds \$ 17.575 \$ 24.517 Employee Assistance Program (EAP) \$ 56.104 \$ 449.283 Life Insurance \$ 56.4652 \$ 447.492 Pharmacy Expenses \$ 56.507.468 \$ 45.053.381 RX IBNR \$ 6.507.468 \$ 45.053.381 RX IBNR (STAMINISTRATION) \$ 251.167 \$ 2.025.592 Plan Administration \$ 250.052 \$ 2.077.052 Plan Administration \$ 20.002.002 \$ 2.002.002 Not Income/(toss) \$ 20.002.002 \$ 2.002.002 Pack Expenses \$ 9.005.004 \$ 2.002.002 Action Energy \$ 9.005.004 \$ 2.002.002 Due from Catelerar Plan \$ 9.005.002 \$ 2.002.002 Receivable from P | Medical Administration Fees | \$ | 1,116,030 | \$ | 9,023,263 |
| Employee Assistance Program (EAP) \$ 56,104 \$ 449,283 Life Insurance \$ 54,652 \$ 437,419 Pharmacy Expenses \$ 6,507,468 \$ 45,053,381 RX ISIBNR \$ 51,167 \$ 205,592 Plan Administration \$ 287,162 \$ 4665,702 Total Expenses \$ 103,843 \$ 20,797,965 BALLANCE SHET \$ 103,843 \$ 20,797,965 Basels \$ 103,843 \$ 71,530,708 Board Account \$ 9,905,044 \$ 71,530,708 State Treasury \$ 71,530,708 \$ 71,530,708 Due from Cafeeria Plan \$ 71,530,708 \$ 71,530,708 Due from Provider \$ 7,000,700 \$ 70,000,700 Account's Receivable from Provider \$ 6,814,020 \$ 85,759,870 Account's Receivable from Provider \$ 6,814,020 \$ 6,814,020 Account's Receivable from Provider \$ 6,291 \$ 6,291 Due to Cafeleria Revenues \$ 6,291 \$ 6,291 Due to Cafeleria Revenues \$ 1,688,337 \$ 1,688,337 Due to Cafeleria Government (\$43 fee) \$ 24,700,000 \$ 1,688,3 | Refunds | | 17,575 | \$ | 24,517 |
| State Stat | Employee Assistance Program (EAP) | | 56,104 | \$ | 449,283 |
| RX Claims RX IBNR RX IBNR RX Administration RX Income/(Loss) RX | Life Insurance | | 54,652 | \$ | 437,419 |
| RX IBNR \$ 25.167 \$ 2025.592 \$ 2025. | Pharmacy Expenses | | | | |
| RX IBNR \$ 25167 \$ 20025.072 \$ 20025 | RX Claims | \$ | 6,507,468 | \$ | 45,053,381 |
| Plan Administration | RX IBNR | | - | \$ | (000,000) |
| Indial Expenses 2 4,428,205 \$ 180,961,978 Net Income/(toss) 1 90,979,965 BALANCE SHEET Assets Bank Account \$ 9,905,044 State Treasury \$ 71,530,708 Due from Caferia Plan \$ 5,205,521 Due from PSE \$ 7,601,702 Receivable from Provider \$ 6,81,402 Accounts Receivable \$ 6,81,402 Total Assets \$ 8,995,870 Deferred Revenues \$ 6,81,402 Due to Cafeteria \$ 9,995,980 Due to Cafeteria \$ 6,81,402 Due to PSE \$ 3,990 Due to Cafeteria \$ 2,270,000 Due to PSE \$ 1,888,337 Due to Federal Government (\$63 fee) \$ 24,700,000 National Individual (\$1,800,000) \$ 24,700,000 Total Individual (\$1,800,000) \$ 7,744,505 Reserves Allocated: \$ 7,744,505 Premiums for Plan Year 1/1/14 - 12/3/1/4 \$ (\$0,400,000) Premiums for Plan Year 1/1/14 - 12/3/1/4 \$ (\$0,400,000) Premiums for Plan Year 1/1/14 - 12/3/1/4 | RX Administration | \$ | 251,167 | \$ | 2,025,592 |
| Note Income/(Loss) \$ 24,428,205 \$ 180,961,978,965 BALANCE SHEFT Asset Second \$ 9,005,044 Stank Account \$ 9,005,044 Stank Account Plan \$ 9,005,044 Accounts Receivable from Provider \$ 6,001,002 Accounts Receivable from Provider \$ 6,001,002 Accounts Receivable from Provider \$ 6,001,002 Deferred Revenues \$ 9,000,002 Due to Cafeteria \$ 9,000 Due to Cafeteria \$ 1,000,000 Due to Federal Government (\$63 fee) \$ 1,000,000 Bulk Illian \$ 1,000,000 Cate Illian \$ 1,000,000 Cate Illian \$ 1,000,000 Bulk Illian \$ 1,000,000 C | Plan Administration | | 287,182 | \$ | 4,665,702 |
| BALANCE SHEET Assets \$ 9,905,044 Bank Account \$ 9,905,044 State Treasury \$ 71,530,708 Due from Cafeteria Plan \$ 5,205,521 Due from PSE \$ - Receivable from Provider \$ (681,402) Accounts Receivable \$ (681,402) Total Assets \$ 85,959,870 Bubilities \$ (681,402) Deferred Revenues \$ 6,291 Deferred Revenues \$ 6,291 Due to Cafeteria \$ 329 Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets \$ 57,764,595 Less Reserves Allocated: \$ 77,64,695 Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/16 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (3,600,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) | Total Expenses | | 24,428,205 | \$ | 180,961,973 |
| Assets Bank Account \$ 9,905,044 State Treasury \$ 71,530,708 Due from Cafeteria Plan \$ 5,205,521 Due from PSE \$ - Receivable from Provider \$ - Accounts Receivable \$ (681,402) Total Assets \$ 85,959,870 Liabilities \$ (681,402) Accounts Payable \$ 6,291 Deferred Revenues \$ 6,291 Due to Cafeteria \$ 329 Due to PSE \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,175,276 Net Assets \$ 57,764,595 Less Reserves Allocated: \$ 57,764,595 Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/16 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (3,600,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (11,660,000) | Net Income/(Loss) | \$ | 103,843 | \$ | 20,979,965 |
| Bank Account \$ 9,905,044 State Treasury \$ 71,530,708 Due from Cafeteria Plan \$ 5,205,521 Due from PSE \$ - Receivable from Provider \$ (681,402) Accounts Receivable \$ (681,402) Total Assets \$ 85,959,870 Liabilities \$ 6,291 Accounts Payable \$ 6,291 Deferred Revenues \$ 6,291 Due to Cafeteria \$ 329 Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets \$ 57,764,595 Less Reserves Allocated: * 77,644,595 Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (10,600,000) | BALANCE SHEET | | | | |
| State Treasury \$ 71,530,708 Due from Cafeteria Plan \$ 5,205,521 Due from PSE \$ - Receivable from Provider \$ - Accounts Receivable from Provider \$ (681,402) Accounts Receivable from Provider \$ (681,402) Total Assets \$ 85,959,870 Liabilities \$ 6,291 Decense Revenues \$ 6,291 Due to Cafeteria \$ 329 Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 57,764,595 Less Reserves Allocated: \$ 57,764,595 Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | <u>Assets</u> | | | | |
| Due from Cafeteria Plan \$ 5,205,521 Due from PSE \$ - Receivable from Provider \$ 681,402 Total Assets \$ 6681,402 Total Assets \$ 681,402 Total Assets \$ 85,759,870 Liabilities | Bank Account | | | \$ | 9,905,044 |
| Due from PSE \$ - Receivable from Provider \$ 6.81,402 Accounts Receivable \$ (681,402) Total Assets \$ 85,959,870 Liabilities | State Treasury | | | \$ | 71,530,708 |
| Receivable from Provider \$ | Due from Cafeteria Plan | | | \$ | 5,205,521 |
| Accounts Receivable Total Assets \$ (681,402) \$ 85,959,870 | Due from PSE | | | | - |
| Liabilities \$ 85,959,870 Accounts Payable \$ 6,291 Deferred Revenues \$ - Due to Cafeteria \$ 329 Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets \$ 57,764,595 Less Reserves Allocated: \$ 57,764,595 Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Receivable from Provider | | | \$ | - |
| Liabilities Accounts Payable \$ 6,291 Deferred Revenues \$ - Due to Cafeteria \$ 329 Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets \$ 57,764,595 Less Reserves Allocated: \$ 7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | | | | \$ | <u></u> |
| Accounts Payable \$ 6,291 Deferred Revenues \$ - Due to Cafeteria \$ 329 Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Total Assets | | | <u>\$</u> | 85,959,870 |
| Deferred Revenues \$ | <u>Liabilities</u> | | | | |
| Due to Cafeteria \$ 329 Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets Less Reserves Allocated: * 57,764,595 Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Accounts Payable | | | \$ | 6,291 |
| Due to PSE \$ 319 Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Deferred Revenues | | | - | - |
| Due to Federal Government (\$63 fee) \$ 1,688,337 Health IBNR \$ 24,700,000 RX IBNR \$ 1,800,000 Total Liabilities \$ 28,195,276 Net Assets \$ 57,764,595 Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Due to Cafeteria | | | \$ | 329 |
| Health IBNR | Due to PSE | | | \$ | |
| RX IBNR Total Liabilities \$ 1,800,000 Net Assets \$ 57,764,595 Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Due to Federal Government (\$63 fee) | | | \$ | |
| Total Liabilities \$ 28,195,276 Net Assets \$ 57,764,595 Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Health IBNR | | | \$ | 24,700,000 |
| Net Assets \$ 57,764,595 Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | | | | | |
| Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Total Elabilities | | | | |
| Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,000) \$ (8,616,667) Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Net Assets | | | \$ | 57,764,595 |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) \$ (11,660,000) Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Less Reserves Allocated: | | | | |
| Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) \$ (3,600,000) Catastrophic Reserve \$ (10,600,000) | Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000,4 | (000 | | \$ | • • |
| Catastrophic Reserve \$\((10,600,000)\) | Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) | | | \$ | (11,660,000) |
| | Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) | | | \$ | (3,600,000) |
| Net Assets Available \$ 23,287,928 | Catastrophic Reserve | | | _ | |
| | Net Assets Available | | | \$ | 23,287,928 |

Fifth Week of claims totaled: \$4,723,767.60

| | Arkan: | sas State Emp | loyees (ASE) | Financials - Janua | ry 1, 2015 throug | h September : | 30, 2015 | |
|-------------------|----------------|---|----------------|--------------------|-------------------|---------------|----------|-------------------|
| | | CONTRACTOR OF THE PROPERTY OF | EE ONLY | | | EMPLOYEE + | | S |
| Í | ACTIVES | RETIREES | MEDICARE | TOTAL | ACTIVES | RETIREES | MEDICARE | тот |
| BASIC | 997 | 23 | | 1020 | 1712 | 39 | MEDICARE | 17 |
| CLASSIC | 1817 | 69 | | 1886 | 3103 | 99 | | 320 |
| PREMIUM | 23707 | 2188 | | 25895 | 41409 | 2839 | | 206-9002/01/05/00 |
| PRIMARY | | 217 | 8929 | 9146 | 12103 | 445 | 11723 | 442 121 |
| TOTAL | 26521 | 2497 | 8929 | 37947 | 46224 | 3422 | 11723 | 613 |
| | | | | | | | | 1 023 |
| EVENUES & | EXPENDITU | RES | | | | | | |
| | | | | | | Current | Υ | ear to D |
| unding | | | | | | Month | (| 9 Month |
| State Contrib | | | | | | \$ 14,693,6 | | 130,236 |
| imployee Co | intribution | | | | | \$ 7,878,1 | | 71,727 |
| Other | | | | | | \$ 787,4 | | 10,512 |
| | | an Year 2015 | | | | \$ 971,6 | | 8,745 |
| Total Fund | ding | | | | - | \$ 24,330,9 | 964 \$ | 221,221 |
| xpenses | | | | | | | | |
| Medical Expe | enses | | | | | | | |
| Claims Exp | | | | | | \$ 13,352,9 | 953 \$ | 116,491 |
| Claims IBN | | | | | | \$ 13,332,3 | - | 1 |
| Medical Adm | inistration Fe | ees | | | | \$ 1,050,5 | 516 \$ | 9,659 |
| Refunds | | | | | | \$ -,000,0 | - \$ | (89 |
| Employee As | sistance Prog | gram (EAP) | | | | \$ 55,3 | | 505 |
| ife Insurance | e | | | | | \$ 54,0 | | 492 |
| harmacy Ex | penses | | | | | | νο γ | 102 |
| RX Claims | | | | | | \$ 5,950,4 | 151 \$ | 53,354 |
| RX IBNR | | | | | | \$ - | - \$ | , |
| RX Admini | stration | | | | | \$ 247,1 | | 1,901 |
| Plan Adminis | tration | | | | | \$ 603,3 | | 4,738 |
| Total Expe | enses | | | | | \$ 21,313,7 | | 187,055 |
| Net Income/ | (Loss) | | | | | \$ 3,017,2 | 208 \$ | 34,166 |
| BALANCE SHI | EET | | | | | | | |
| \ssets | | | | | | | | |
| ank Accoun | t | | | | | | \$ | 7,957 |
| State Treasur | у | | | | | | \$ | 91,282 |
| Oue from Caf | eteria Plan | | | | | | \$ | 5,195 |
| Due from PSE | : | | | | | | \$ | -,200 |
| Receivable fr | om Provider | | | | | | \$ | |
| Accounts Rec | eivable | | | | | | \$ | 230 |
| Total Asse | ets | | | | | | \$ | 104,665 |
| <u>iabilities</u> | | | | | | | | |
| Accounts Pay | able | | | | | | , | _ |
| Deferred Rev | | | | | | | \$ | 7 |
| Due to Cafete | | | | | | | \$ ¢ | |
| Due to PSE | | | | | | | \$ | 12 |
| | al Governme | nt (\$44 foo) | | | | | \$ | 1 1 1 1 0 |
| lealth IBNR | covernme | (4.14.100) | | | | | \$ | 1,119 |
| RX IBNR | | | | | | | \$ | 24,700 |
| Total Liab | ilities | | | | | | \$ \$ | 1,800 27,640 |
| | | | | | | | | 2.0.000.00 |
| let Assets | | | | | | | \$ | 77,025 |
| ess Reserves | | | | | | | | |
| | | | | 00 + \$5,400,000) | | | \$ | (2,915 |
| Premiums fo | or Plan Year 1 | l/1/16 - 12/31 | /16 (\$3,600,0 | 00 + \$12,600,000 | | | \$ | (16,200 |
| | | L/1/17 - 12/31 | | | | | \$ | (7,560 |
| | | 1/1/18 - 12/31 | | • • • | | | \$ | (5,040 |
| Catastrophic | Reserve (20 | 15 \$10,400,00 | 0) | | | | \$ | (10,400 |
| Vet Assets A | vailable | | | | | | Ś | 34.910 |

Net Assets Available Fifth Week of Claims \$0

34,910,614

| | Arkansa | s State Empl | oyees (AS | E) Financials | - January | 1, 2014 thro | ugh September 3 | 30, 2014 |
|----------|------------------|--------------------|------------------|--------------------|------------------|--------------------|-----------------|-----------------|
| | G | OLD | S | ILVER | BR | ONZE | GRAN | D TOTALS |
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents |
| Actives | 23572 | 43183 | 1623 | 2977 | 2378 | 4561 | 27573 | 50721 |
| Retirees | 2456 | 3426 | 26 | 48 | 64 | 116 | 2546 | 3590 |
| Medicare | 8401 | 11119 | | | | | 8401 | 11119 |
| TOTAL | 34429 | 57728 | 1649 | 3025 | 2442 | 4677 | 38520 | 65430 |

| REVENUES & EXPENDITURES | | | | |
|--|-----------|----------------------|-----------------|----------------------------|
| | | Current Month | | Year to Date (9 months) |
| Funding | _ | | <u>_</u> | |
| State Contribution | \$ | 14,343,126 | \$ | 128,939,674 |
| Employee Contribution | \$ | 7,543,065 773,739 | \$ | 68,441,417 9,987,443 |
| Other | \$ | | \$ | |
| Allocation for Actives - Plan Year 2014 Total Funding | <u>\$</u> | 2,154,167 | <u>\$</u> \$ | 19,387,500 |
| Total Funding | <u> </u> | 24,814,096 | <u> </u> | 226,756,035 |
| <u>Expenses</u> | | | | |
| Medical Expenses | | | | |
| Claims Expense | \$ | 12,365,490 | \$ | 130,748,306 |
| Claims IBNR | \$ | - | \$ | 1,500,000 |
| Medical Administration Fees | \$ | 1,137,007 | \$ | 10,160,270 |
| Refunds | \$ | (40,287) | \$ | (15,770) |
| Employee Assistance Program (EAP) | \$ | 56,149 | \$ | 505,432 |
| Life Insurance | \$ | 54,694 | \$ | 492,113 |
| Pharmacy Expenses | | | | |
| RX Claims | \$ | 5,380,725 | \$ | 50,434,106 |
| RX IBNR | \$ | - | \$ | (600,000) |
| RX Administration | \$ | 207,459 | \$ | 2,233,051 |
| Plan Administration | \$ | 274,172 | \$ | 4,939,875 |
| Total Expenses | \$ | 19,435,408 | \$ | 200,397,382 |
| Net Income/(Loss) | \$ | 5,378,688 | \$ | 26,358,653 |
| BALANCE SHEET | | | | |
| Assets | | | | |
| Bank Account | | | \$ | 13,330,684 |
| State Treasury | | | \$ | 71,545,147 |
| Due from Cafeteria Plan | | | \$ | 5,205,521 |
| Due from PSE | | | \$ | 1,972 |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | (481,454) |
| Total Assets | | | \$ | 89,601,870 |
| Lighilities | | | | |
| <u>Liabilities</u> Accounts Payable | | | \$ | 6,291 |
| Deferred Revenues | | | \$ | 24,190 |
| Due to Cafeteria | | | \$ | 24,170 |
| Due to PSE | | | ψ T | 393,912 |
| Due to Face Due to | | | ď. | 1,688,337 |
| | | | э \$ | 24,700,000 |
| Health IBNR | | | | 1,800,000 |
| RX IBNR Total Liabilities | | | \$ | 28,612,755 |
| | | | | |
| Net Assets | | | \$ | 60,989,116 |
| Less Reserves Allocated: | | | | |
| Premiums for Plan Year 1/1/14 - 12/31/14 (\$7,460,000 + \$9,390,000 + \$9,000, | (000 | | \$ | (6,462,500) |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$6,260,000 + \$5,400,000) | | | \$ | (11,660,000) |
| Premiums for Plan Year 1/1/16 - 12/31/16 (\$3,600,000) | | | \$ | (3,600,000) |
| Catastrophic Reserve | | | \$ | (10,600,000) |
| Net Assets Available | · | | \$ | 28,666,616 |

Public School Employees (PSE)

January 1, 2015 through June 30, 2015 January 1, 2015 through July 31, 2015 January 1, 2015 through August 31, 2015 January 1, 2015 through September 30, 2015

Note: 2014 financials appear on the reverse side of each page

| | | , |
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| | Pu | ıblic School Er | mployees (PS | E) Financials - Janua | ary 1, 2015 throu | igh June 30, 2 | 2015 | |
|---------|---------|-----------------|--------------|-----------------------|-------------------|----------------|------------|-------|
| | | EMPLO | YEE ONLY | | | EMPLOYEE + | DEPENDENTS | |
| | ACTIVES | RETIREES | MEDICARE | TOTAL | ACTIVES | RETIREES | MEDICARE | TOTAL |
| BASIC | 2358 | 187 | | 2545 | 3512 | 230 | | 3742 |
| CLASSIC | 20954 | 1798 | | 22752 | 38664 | 2186 | | 40850 |
| PREMIUM | 20013 | 1266 | | 21279 | 25768 | 1364 | | 27132 |
| PRIMARY | | 108 | 10187 | 10295 | | 218 | 11122 | 11340 |
| TOTAL | 43325 | 3359 | 10187 | 56871 | 67944 | 3998 | 11122 | 83064 |

| REVENUES & EXPENDITURES | | | | |
|---|--------------|-------------|-----------------|--------------|
| | | Current | , | ear to Date |
| <u>Funding</u> | | Month | | (6 Months) |
| Per Participating Employee Funding (PPE Funding) | \$ | 8,219,486 | \$ | 49,442,438 |
| Employee Contribution | \$ | 9,004,823 | \$ | 54,878,815 |
| Department of Education \$35,000,000 & \$15,000,000 | \$ | - | \$ | 39,703,044 |
| Other | \$ | 966,436 | \$ | 3,811,952 |
| Allocation for Actives | \$ | 1,666,667 | \$ | 10,000,000 |
| Total Funding | \$ | 19,857,411 | \$ | 157,836,248 |
| | | | | |
| Expenses | | | | |
| Medical Expenses | | | | |
| Claims Expense | \$ | 17,427,282 | \$ | 81,792,665 |
| Claims IBNR | \$ | | \$ | - |
| Medical Administration Fees | \$ | 1,594,895 | \$ | 9,471,663 |
| Refunds | \$ | | \$ | (66,503 |
| Employee Assistance Program (EAP) | \$ | 77,257 | \$ | 464,495 |
| Pharmacy Expenses | Ļ | 11,231 | ٧ | 704,433 |
| RX Claims | \$ | 4,655,582 | \$ | 22,713,733 |
| RX IBNR | \$ | 4,033,362 | \$ \$ | 22,713,733 |
| RX Administration | , \$ | 293,416 | | 1 752 550 |
| Plan Administration | | | \$ | 1,753,558 |
| Total Expenses | \$ | 2,302,336 | <u>\$</u> \$ | 4,727,741 |
| Total Expenses | \$ | 26,350,768 | <u> </u> | 120,857,352 |
| Net Income/(Loss) | \$ | (6,493,356) | \$ | 36,978,897 |
| | | | | , , , |
| BALANCE SHEET | | | | |
| Assets | | | | |
| Bank Account | | | \$ | 11,634,787 |
| State Treasury | | | \$ | 88,604,664 |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | 3,842,577 |
| Due from ASE | | | \$ | _ |
| Total Assets | | | \$ | 104,082,028 |
| <u>Liabilities</u> | | | | |
| Accounts Payable | | | \$ | 77,431 |
| Due to ASE | | | | - //,431 |
| Deferred Revenues | | | \$ \$ | - 19,357 |
| Due to Federal Government (\$44 fee) | | | | 1,613,216 |
| Health IBNR | | | \$ | |
| RX IBNR | | | \$ | 28,000,000 |
| Total Liabilities | | | <u>\$</u> \$ | 1,400,000 |
| Total Englitties | | | <u> </u> | 31,110,004 |
| Net Assets | | | \$ | 72,972,024 |
| Less Reserves Allocated | | | | |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$20,000,000 rec'd from Dept. o | f Education) | | \$ | (10,000,000 |
| Premium Assistance (FICA Savings) | | | \$ | (2,839,875) |
| Catastrophic Reserve (2015 \$10,900,000) | | | \$ | (10,900,000) |
| Net Assets Available | | | \$ | |
| Fifth Wash of Claims of A COA 224 | | | ٠, | 49,232,149 |

Fifth Week of Claims \$4,594,234

| | P | ublic School | Employees | (PSE) Financi | als - Janua | ry 1, 2014 thro | ugh June 30, 2014 | 1 |
|----------|------------------|--------------------|------------------|--------------------|------------------|-----------------|-------------------|-----------------|
| | G | OLD | S | ILVER | BR | ONZE | GRANI | D TOTALS |
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents |
| Actives | 18322 | 22263 | 5015 | 7852 | 23153 | 42004 | 46490 | 72119 |
| Retirees | 1735 | 2026 | 94 | 97 | 1164 | 1448 | 2993 | 3571 |
| Medicare | 9025 | 9885 | | | | | 9025 | 9885 |
| TOTAL | 29082 | 34174 | 5109 | 7949 | 24317 | 43452 | 58508 | 85575 |

| Funding Current Month Year to Date (6 months) Per Participating Employee Funding (PPE Funding) \$ 8,455,578 \$ 50,877,4 Employee Contribution \$ 9,961,734 \$ 60,675,6 Department of Education \$35,000,000 & \$15,000,000 \$ - \$ 23,409,6 \$ 3,583,333 \$ 21,500,0 Other \$ 3,583,333 \$ 21,500,0 \$ 22,536,437 \$ 157,645,5 Allocation for Actives - Plan Year 2014 \$ 3,583,333 \$ 21,500,0 \$ 75,700,0 <td< th=""></td<> |
|---|
| Per Participating Employee Funding (PPE Funding) \$ 8.455,578 \$ 50,877,7 Employee Contribution \$ 9,961,734 \$ 60,675,7 Contribution \$ 9,961,734 \$ 60,675,7 Contribution \$ 23,409,0 Contribution \$ 23,409,0 Contribution \$ 23,409,0 Contribution \$ 23,409,0 Contribution \$ 23,509,2 Sold Sold Sold Sold Sold Sold Sold Sold |
| Employee Contribution \$ 9,961,734 \$ 60,675,5000,000 Department of Education \$35,000,000 & \$15,000,000 \$ - \$ 23,409,600,000 Other \$ 535,792 \$ 1,183,600,000 Allocation for Actives - Plan Year 2014 \$ 3,583,333 \$ 21,500,600,000 Total Funding \$ 22,536,437 \$ 157,645,500,000,000 Expenses Medical Expenses \$ 18,972,438 \$ 100,114,500,000,000,000 Claims IBNR \$ - \$ 1,662,200 \$ 9,791,600,000,000,000,000,000,000,000,000,00 |
| Department of Education \$35,000.000 & \$15,000,000 \$ - \$ 23,409,60 Other \$ 535,792 \$ 1,183,4 Allocation for Actives - Plan Year 2014 \$ 3,583,333 \$ 21,500,6 Total Funding \$ 22,536,437 \$ 157,645,5 Expenses Medical Expenses Claims Expense \$ 18,972,438 \$ 100,114,5 Claims IBNR \$ - \$ Medical Administration Fees \$ 1,662,200 \$ 9,791,6 Refunds \$ (116,153) \$ (20,5) Employee Assistance Program (EAP) \$ 80,447 \$ 484,6 Pharmacy Expenses RX Claims RX IBNR \$ - \$ (400,6 RX Administration \$ 340,931 \$ 2,005,6 Plan Administration \$ 2,804,314 \$ 4,443,6 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,5 |
| Other \$ 535,792 \$ 1,183,483,333 \$ 21,500,07 \$ 3,583,333 \$ 21,500,07 \$ 22,536,437 \$ 157,645,533,333 \$ 21,500,07 \$ 22,536,437 \$ 157,645,533,333 \$ 21,500,07 \$ 22,536,437 \$ 157,645,533,333 \$ 21,500,07 \$ 22,536,437 \$ 157,645,533,333 \$ 21,500,07 \$ 22,536,437 \$ 157,645,533,333 \$ 21,500,07 \$ 22,536,437 \$ 157,645,533,333 \$ 21,500,07 \$ 20,011,033,333 \$ 100,114,07 \$ 20,014,033,333 \$ 100,114,07 \$ 20,014,033,333 \$ 100,114,07 \$ 20,014,033,333 \$ 100,114,07 \$ 20,014,033,333 \$ 100,114,07 \$ 20,014,033,333 \$ 100,114,07 \$ 20,014,033,333 \$ 100,114,07 \$ 20,014,033,333 \$ 20,014,033, |
| Allocation for Actives - Plan Year 2014 |
| Total Funding \$ 22,536,437 \$ 157,645,55 Expenses Medical Expenses Claims Expense \$ 18,972,438 \$ 100,114,55 Claims IBNR \$ - \$ \$ 1,662,200 \$ 9,791,65 Refunds \$ (116,153) \$ (20,56,437) \$ 1,662,200 \$ 9,791,65 Refunds \$ (116,153) \$ (20,56,437) \$ 4,704,020 \$ 4,704,021 \$ 4,704,021 \$ 24,122,06 \$ 4,704,021 \$ 24,122,06 \$ 4,704,021 \$ 24,122,06 \$ 4,704,021 \$ 24,122,06 \$ 4,704,021 \$ 24,122,06 \$ 4,704,021 \$ 24,122,06 \$ 4,704,021 \$ 24,122,06 \$ 4,704,021 \$ 24,122,06 \$ 2,005,07 \$ 24,122,06 \$ 2,005,07 \$ 24,122,06 \$ 2,005,07 \$ |
| Expenses Medical Expenses \$ 18,972,438 \$ 100,114,33 Claims Expense \$ 18,972,438 \$ 100,114,33 Claims IBNR \$ - \$ Medical Administration Fees \$ 1,662,200 \$ 9,791,6 Refunds \$ (116,153) \$ (20,3) Employee Assistance Program (EAP) \$ 80,447 \$ 484,6 Pharmacy Expenses \$ 4,704,021 \$ 24,122,6 RX Claims \$ 4,704,021 \$ 24,122,6 RX IBNR \$ - \$ (400,6) RX Administration \$ 340,931 \$ 2,005,6 Plan Administration \$ 2,804,314 \$ 4,443,6 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Medical Expenses \$ 18,972,438 \$ 100,114,3 Claims Expense \$ 18,972,438 \$ 100,114,3 Claims IBNR \$ - \$ Medical Administration Fees \$ 1,662,200 \$ 9,791,6 Refunds \$ (116,153) \$ (20,3) Employee Assistance Program (EAP) \$ 80,447 \$ 484,6 Pharmacy Expenses \$ 4,704,021 \$ 24,122,6 RX Claims \$ 4,704,021 \$ 24,122,6 RX BNR \$ - \$ (400,6) RX Administration \$ 340,931 \$ 2,005,6 Plan Administration \$ 2,804,314 \$ 4,443,6 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Medical Expenses \$ 18,972,438 \$ 100,114,3 Claims Expense \$ 18,972,438 \$ 100,114,3 Claims IBNR \$ - \$ Medical Administration Fees \$ 1,662,200 \$ 9,791,6 Refunds \$ (116,153) \$ (20,3) Employee Assistance Program (EAP) \$ 80,447 \$ 484,6 Pharmacy Expenses \$ 4,704,021 \$ 24,122,6 RX Claims \$ 4,704,021 \$ 24,122,6 RX BNR \$ - \$ (400,6) RX Administration \$ 340,931 \$ 2,005,6 Plan Administration \$ 2,804,314 \$ 4,443,6 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Claims Expense \$ 18,972,438 \$ 100,114,5 Claims IBNR \$ - \$ \$ 1,662,200 \$ 9,791,6 Medical Administration Fees \$ 1,662,200 \$ 9,791,6 Refunds \$ (116,153) \$ (20,5) Employee Assistance Program (EAP) \$ 80,447 \$ 484,6 Pharmacy Expenses \$ 4,704,021 \$ 24,122,6 RX IBNR \$ - \$ (400,6) \$ (400,6) RX Administration \$ 340,931 \$ 2,005,6 Plan Administration \$ 2,804,314 \$ 4,443,6 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Claims IBNR \$ - \$ Medical Administration Fees \$ 1,662,200 \$ 9,791,6 Refunds \$ (116,153) \$ (20,3) Employee Assistance Program (EAP) \$ 80,447 \$ 484,6 Pharmacy Expenses \$ 4,704,021 \$ 24,122,6 RX Claims \$ 4,704,021 \$ 24,122,6 RX IBNR \$ - \$ (400,6) RX Administration \$ 340,931 \$ 2,005,6 Plan Administration \$ 2,804,314 \$ 4,443,6 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Medical Administration Fees \$ 1,662,200 \$ 9,791,0 Refunds \$ (116,153) \$ (20,3) Employee Assistance Program (EAP) \$ 80,447 \$ 484,0 Pharmacy Expenses \$ 4,704,021 \$ 24,122,0 RX IBNR \$ - \$ (400,0) RX Administration \$ 340,931 \$ 2,005,0 Plan Administration \$ 2,804,314 \$ 4,443,0 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Refunds \$ (116,153) \$ (20,3) Employee Assistance Program (EAP) \$ 80,447 \$ 484,4 Pharmacy Expenses \$ 4,704,021 \$ 24,122,6 RX Claims \$ 4,704,021 \$ 24,122,6 RX IBNR \$ - \$ (400,6) RX Administration \$ 340,931 \$ 2,005,6 Plan Administration \$ 2,804,314 \$ 4,443,6 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Employee Assistance Program (EAP) \$ 80,447 \$ 484,4000 Pharmacy Expenses \$ 4,704,021 \$ 24,122,400,000 RX IBNR \$ - \$ (400,000,000) \$ 340,931 \$ 2,005,000 Plan Administration \$ 2,804,314 \$ 4,443,000 Total Expenses \$ 28,448,197 \$ 140,541,500 Net Income/(Loss) \$ (5,911,760) \$ 17,104,200 |
| Pharmacy Expenses \$ 4,704,021 \$ 24,122,0 RX Claims \$ 4,704,021 \$ 24,122,0 RX IBNR \$ - \$ (400,0 RX Administration \$ 340,931 \$ 2,005,0 Plan Administration \$ 2,804,314 \$ 4,443,0 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| RX Claims \$ 4,704,021 \$ 24,122,0 RX IBNR \$ - \$ (400,0 RX Administration \$ 340,931 \$ 2,005,0 Plan Administration \$ 2,804,314 \$ 4,443,0 Total Expenses \$ 28,448,197 \$ 140,541,3 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| RX IBNR \$ - \$ (400,0) RX Administration \$ 340,931 \$ 2,005,0 Plan Administration \$ 2,804,314 \$ 4,443,0 Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| RX Administration \$ 340,931 \$ 2,005,000 Plan Administration \$ 2,804,314 \$ 4,443,000 Total Expenses \$ 28,448,197 \$ 140,541,000 Net Income/(Loss) \$ (5,911,760) \$ 17,104,200 |
| Plan Administration \$ 2,804,314 \$ 4,443, Total Expenses \$ 28,448,197 \$ 140,541, Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| Total Expenses \$ 28,448,197 \$ 140,541,5 Net Income/(Loss) \$ (5,911,760) \$ 17,104,2 |
| |
| |
| BALANCE SHEET |
| |
| Assets Bank Account \$ 22,416, |
| |
| State Treasury \$ 49,150, Receivable from Provider \$ |
| Accounts Receivable \$ 1,470, |
| |
| Due from ASE \$ 178,1 Total Assets \$ 73,216,1 |
| 3 /3,Z10, |
| <u>Liabilities</u> |
| Accounts Payable \$ 5,361, |
| Due to ASE \$ |
| Deferred Revenues \$ |
| Due to Federal Government (\$63 fee) \$ 2,318. |
| Health IBNR \$ 28,000, |
| RX IBNR \$ 1,400, |
| Total Liabilities \$ 37,080,0 |
| Net Assets \$ 36,136,3 |
| Lors Personal Allegated |
| Less Reserves Allocated: |
| Less Reserves Allocated: Premiums for Plan Year 1/1/14 - 12/31/14 (\$43,000,000) \$ (21,500, |
| |

Fifth Week of claims totaled: \$5,238,297.61

| | | EMPLO) | EE ONLY | | | EMPLOYEE + | DEPENDENTS | 100 m |
|--------|---------|----------|----------|---------|---------|-------------------|-------------------|-------|
| | ACTIVES | RETIREES | MEDICARE | TOTAL | ACTIVES | RETIREES | MEDICARE | TOTA |
| ASIC | 2325 | 220 | | 2545 | 3478 | 274 | | 3752 |
| LASSIC | 20559 | 1925 | | " 22484 | 38013 | 2354 | | 40367 |
| REMIUM | 19537 | 1269 | | 20805 | 25212 | 1365 | | 26577 |
| RIMARY | , | 105 | 10279 | 10384 | | 212 | 11225 | 11437 |
| OTAL | 42421 | 3519 | 10279 | 56219 | 66703 | 4205 | 11225 | 82133 |

| F SECURITY SECTION SEC | 1000 | | | |
|--|-----------|------------|----------|-------------|
| REVENUES & EXPENDITURES | | | | |
| | | Current | Υ | ear to Date |
| <u>Funding</u> | | Month | (| 7 Months) |
| Per Participating Employee Funding (PPE Funding) | \$ | 7,948,341 | \$ | 57,390,778 |
| Employee Contribution | \$ | 9,020,395 | \$ | 63,899,210 |
| Department of Education \$35,000,000 & \$15,000,000 | \$ | 6,931,818 | \$ | 46,634,862 |
| Other | \$ | 513,671 | \$ | 4,325,622 |
| Allocation for Actives | \$ | 1,666,667 | \$ | 11,666,667 |
| Total Funding | \$ | 26,080,891 | \$ | 183,917,140 |
| | | | | |
| <u>Expenses</u> | | | | |
| Medical Expenses | | | | |
| Claims Expense | \$ | 14,013,580 | \$ | 95,806,245 |
| Claims IBNR | \$ | - | \$ | - |
| Medical Administration Fees | \$ | 1,485,491 | \$ | 10,957,154 |
| Refunds | \$ | - | \$ | (66,503) |
| Employee Assistance Program (EAP) | \$ | 74,952 | \$ | 539,447 |
| Pharmacy Expenses | | | | |
| RX Claims | \$ | 3,786,434 | \$ | 26,500,167 |
| RX IBNR | \$ | - | \$ | - |
| RX Administration | \$ | 289,849 | \$ | 2,043,406 |
| Plan Administration | \$ | 443,114 | _\$_ | 5,170,855 |
| Total Expenses | \$ | 20,093,420 | \$ | 140,950,771 |
| Not become (II and) | | | _ | |
| Net Income/(Loss) | \$ | 5,987,472 | \$ | 42,966,369 |
| BALANCE SHEET | | | | |
| Assets | | | | |
| Bank Account | | | \$ | 14,050,148 |
| State Treasury | | | \$ | 88,678,982 |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | 5,948,107 |
| Due from ASE | | | \$ | 4,270 |
| Total Assets | | | \$ | 108,681,507 |
| | | | | |
| Liabilities | | | | |
| Accounts Payable | | | \$ | 983 |
| Due to ASE | | | \$ | 355,397 |
| Deferred Revenues | | | \$ | 19,082 |
| Due to Federal Government (\$44 fee) | | | \$ | 1,613,216 |
| Health IBNR | | | \$ | 28,000,000 |
| RX IBNR | | | \$ | 1,400,000 |
| Total Liabilities | | | \$ | 31,388,678 |
| Net Assets | | | <u>-</u> | 77 202 020 |
| itte radesa | | | \$ | 77,292,829 |
| Less Reserves Allocated | | | | |
| Premiums for Plan Year 1/1/15 - 12/31/15 (\$20,000,000 rec'd from Dept. of Ed | lucation) | | \$ | (8,333,333) |
| Premiums for Plan Year 1/1/16 - 12/31/16 (\$9,600,000) | , | | \$ | |
| Premiums for Plan Year 1/1/17 - 12/31/17 (\$5,760,000) | | | \$ | |
| Premiums for Plan Year 1/1/18 - 12/31/18 (\$3,840,000) | | | \$ | |
| Premium Assistance (FICA Savings) | | | \$ | (3,296,735 |
| Catastrophic Reserve (2015 \$10,900,000) | | | \$ | (10,900,000 |
| Net Assets Available | | | \$ | 35,562,760 |
| Fifth Week of Claims \$0 | | | ٧ | 33,302,700 |

| | | Public School | Employees | (PSE) Financ | als - Janua | ry 1, 2014 thre | ough July 31, 2014 | |
|----------|------------------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|-----------------|
| | G | OLD | S | ILVER | BR | ONZE | GRAN | D TOTALS |
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents |
| Actives | 17505 | 21326 | 4870 | 7649 | 22450 | 40999 | 44825 | 69974 |
| Retirees | 1848 | 2151 | 138 | 149 | 1436 | 1797 | 3422 | 4097 |
| Medicare | 9256 | 10132 | | | | 1 2 212 3 | 9256 | 10132 |
| TOTAL | 28609 | 33609 | 5008 | 7798 | 23886 | 42796 | 57503 | 84203 |

| F din . | | Current Month | | Year to Date (7 months) |
|---|-----------------|------------------|----------------------------------|---|
| <u>Funding</u> Per Participating Employee Funding (PPE Funding) | • | 8,170,200 | \$ | 59,047,663 |
| Employee Contribution | \$ | 9,823,762 | \$ \$ | 70,499,144 |
| Department of Education \$35,000.000 & \$15,000,000 | \$ | 6,931,818 | \$ \$ | 30,340,909 |
| Other | \$ \$ | 3,657 | .⊅ \$ | 1,187,316 |
| Allocation for Actives - Plan Year 2014 | | 3,583,333 | \$ \$ | 25,083,333 |
| Total Funding | <u>\$</u> \$ | 28,512,771 | \$ | 186,158,365 |
| | | | <u> </u> | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Expenses Aladiagli Firences | | | | |
| Medical Expenses | đ | 11 407 700 | Œ | 111 411 007 |
| Claims Expense | \$ | 11,496,729 | \$ | 111,611,097 |
| Claims IBNR | \$ | 1.570.701 | \$ | - |
| Medical Administration Fees | \$ | 1,560,691 | \$ | 11,351,782 |
| Refunds | \$ | (1,572) | | (21,922) |
| Employee Assistance Program (EAP) | \$ | 77,603 | \$ | 562,253 |
| Pharmacy Expenses | | | | |
| RX Claims | \$ | 2,760,219 | \$ | 26,882,266 |
| RX IBNR | \$ | - | \$ | (400,000) |
| RX Administration | \$ | 316,849 | \$ | 2,322,753 |
| Plan Administration | \$ | 698,836 | \$ | 5,142,513 |
| Total Expenses | \$ | 16,909,355 | \$ | 157,450,741 |
| Net Income/(Loss) | \$ | 11,603,416 | \$ | 28,707,624 |
| BALANCE SHEET | | | | |
| <u>Assets</u> | | | | |
| Bank Account | | | \$ | 21,775,753 |
| State Treasury | | | \$ | 49,150,599 |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | 4,940,729 |
| | | | | 178,560 |
| Due from ASE | | | \$ | 170,000 |
| Due from ASE Total Assets | | | \$ \$ | 76,045,641 |
| Total Assets | | | | |
| Total Assets <u>Liabilities</u> | | | \$ | 76,045,641 |
| Total Assets <u>Liabilities</u> Accounts Payable | | | \$ | 76,045,641 3,629 |
| Total Assets Liabilities Accounts Payable Due to ASE | | | \$ \$ \$ | 76,045,641 |
| Total Assets Liabilities Accounts Payable Due to ASE Deferred Revenues | | | \$ \$ \$ \$ | 76,045,641 3,629 166,976 |
| Total Assets Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) | | | \$ \$ \$ \$ | 76,045,641 3,629 166,976 - 2,318,242 |
| Total Assets Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR | | | \$ \$ \$ \$ \$ | 76,045,641 3,629 166,976 - 2,318,242 28,000,000 |
| Total Assets Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR | | | \$ \$ \$ \$ \$ | 3,629 166,976 - 2,318,242 28,000,000 1,400,000 |
| Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR Total Liabilities | | | \$ \$ \$ \$ \$ \$ | 76,045,641 3,629 166,976 - 2,318,242 28,000,000 1,400,000 31,888,847 |
| Total Assets Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR | | | \$ \$ \$ \$ \$ | 3,629 166,976 - 2,318,242 28,000,000 1,400,000 |
| Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR Total Liabilities | | | \$ \$ \$ \$ \$ \$ | 76,045,641 3,629 166,976 - 2,318,242 28,000,000 1,400,000 31,888,847 |
| Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR Total Liabilities Net Assets | | | \$ \$ \$ \$ \$ \$ | 76,045,641 3,629 166,976 - 2,318,242 28,000,000 1,400,000 31,888,847 |
| Liabilities Accounts Payable Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR Total Liabilities Net Assets Less Reserves Allocated: | | | \$ \$ \$ \$ \$ \$ | 76,045,641 3,629 166,976 - 2,318,242 28,000,000 1,400,000 31,888,847 44,156,795 |

| Person | | EMPLO) | YEE ONLY | | EMPLOYEE + DEPENDENTS | | | | | |
|---------|---------|----------|----------|-------|-----------------------|----------|---------------------|-------|--|--|
| | ACTIVES | RETIREES | MEDICARE | TOTAL | ACTIVES | RETIREES | MEDICARE | TOTAL | | |
| BASIC | 2571 | 233 | | 2804 | 3780 | 291 | Ĭ | 4071 | | |
| CLASSIC | 20994 | 1965 | | 22959 | 38626 | 2401 | Tile and the second | 41027 | | |
| PREMIUM | 19680 | 1245 | | 20925 | 25323 | 1337 | Train- | 26660 | | |
| PRIMARY | | 102 | 10369 | 10471 | | 206 | 11324 | 11530 | | |
| TOTAL | 43245 | 3545 | 10369 | 57159 | 67729 | 4235 | 11324 | 83288 | | |

| te 790 745 680 043 333 |
|---------------------------------------|
| 790 745 680 043 |
| 790 745 680 043 |
| 790 745 680 043 333 |
| 745 680 043 333 |
| 680 043 333 |
| 043 333 |
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| 983 |
| - |
| 683 |
| 503) |
| 835 |
| |
| 007 |
| - |
| 777 |
| 519 |
| 301 |
| |
| 290 |
| Tripo Chie |
| 366 |
| 215 |
| 315 540 |
| J40 - |
| 102 |
| - |
| 958 |
| |
| |
| 983 |
| 99 |
| 577 |
| 216 |
| 000 |
| 000 |
| 874 |
| |
| |
| 083 |
| 083 |
| 083 |
| 083 667) |
| |
| 667) |
| 667) 000) |
| 667) 000) 000) |
| 667) 000) 000) 000) |
| |

Fifth Week of Claims \$0

| | Pı | ıblic School E | mployees (| (PSE) Financia | als - January 1, 2014 through August 31, 2014 | | | | | |
|----------|------------------|--------------------|------------------|--------------------|---|--------------------|---------------|-----------------|--|--|
| | GOLD | | SILVER | | BRONZE | | GRAND TOTALS | | | |
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | | |
| Actives | 17141 | 20908 | 4827 | 7572 | 22220 | 40611 | 44188 | 69091 | | |
| Retirees | 1848 | 2147 | 156 | - 170 | 1518 | 1899 | 3522 | 4216 | | |
| Medicare | 9392 | 10284 | | | | | 9392 | 10284 | | |
| TOTAL | 28381 | 33339 | 4983 | 7742 | 23738 | 42510 | 57102 | 83591 | | |

| Current Month Year to Date (8 months) g Employee Funding (PPE Funding) \$ 8,040,731 \$ 67,088,395 ribution \$ 9,844,737 \$ 80,343,882 Education \$35,000.000 & \$15,000,000 \$ 3,181,818 \$ 33,522,727 ctives - Plan Year 2014 \$ 3,583,333 \$ 28,666,667 \$ 24,677,399 \$ 210,835,764 |
|--|
| g Employee Funding (PPE Funding) \$ 8,040,731 \$ 67,088,395 ribution \$ 9,844,737 \$ 80,343,882 Education \$35,000.000 & \$15,000,000 \$ 3,181,818 \$ 33,522,727 \$ 26,779 \$ 1,214,094 ctives - Plan Year 2014 \$ 3,583,333 \$ 28,666,667 |
| ribution \$ 9,844,737 \$ 80,343,882 Education \$35,000.000 & \$15,000,000 \$ 3,181,818 \$ 33,522,727 \$ 26,779 \$ 1,214,094 ctives - Plan Year 2014 \$ 3,583,333 \$ 28,666,667 |
| Education \$35,000.000 & \$15,000,000 \$ 3,181,818 \$ 33,522,727 \$ 26,779 \$ 1,214,094 ctives - Plan Year 2014 \$ 3,583,333 \$ 28,666,667 |
| \$ 26,779 \$ 1,214,094 ctives - Plan Year 2014 \$ 3,583,333 \$ 28,666,667 |
| ctives - Plan Year 2014 \$ 3,583,333 \$ 28,666,667 |
| |
| \$ 24,677,399 \$ 210,835,764 |
| |
| |
| ses |
| se \$ 20,398,087 \$ 132,009,183 |
| \$ - \$ - |
| istration Fees \$ 1,572,018 \$ 12,923,800 |
| \$ 8,448 \$ (13,475) |
| ance Program (EAP) \$ 76,117 \$ 638,370 |
| nses |
| \$ 4,594,710 \$ 31,476,976 |
| \$ - \$ (400,000) |
| ation \$ 322,487 \$ 2,645,240 |
| tion \$ 387,455 \$ 5,529,967 |
| \$ 27,359,320 \$ 184,810,061 |
| \$ (2,681,921) \$ 26,025,703 |
| $oldsymbol{T}$ |
| |
| \$ 13,994,481 |
| \$ 49,1,50,730 |
| n Provider \$ - |
| vable \$ 6,467,881 |
| \$ 319 |
| \$ 69,613,411 |
| |
| ple \$ 3,629 |
| · |
| ues \$ - |
| - · · · · · · · · · · · · · · · · · · · |
| |
| |
| \$ 31,721,871 |
| \$ 37,891,540 |
| to the second of |
| located: |
| |
| located: |
| r Provider \$ ivable \$ 6,467,8 \$ 3 \$ 69,613,4 cole \$ 3,66 \$ tues \$ Government (\$63 fee) \$ 2,318,2 \$ 28,000,0 \$ 1,400,00 \$ 31,721,83 |

Fifth Week of claims totaled: \$5,328,144.54

| <u> </u> | Public | School Emplo | vees (PSF) F | inancials - Jan | uary 1 | 2015 through | Sentember 3 | 20. 2015 | | " |
|-----------------------|--------------------|--------------------------------|-----------------------|-----------------|---------|----------------|--|----------|-----------------------|----------------------------|
| | | | EE ONLY | nandialo gali | , ., | LOLD UITOUGI | EMPLOYEE + | | ŃŦ | Ĉ. |
| | ACTIVES | RETIREES | MEDICARE | TOTAL | | ACTIVES | RETIREES | MEDICAL | | TOTAL |
| BASIC | 2766 | 231 | WEDICARE | 2997 | | 4077 | 289 | WEDICA | \E | |
| CLASSIC | 21494 | 1944 | | | | | | <u> </u> | | 4366 |
| PREMIUM | | | | 23438 | | 39555 | 2375 | <u> </u> | | 41930 |
| PRIMARY | 19863 | 1210 | 40440 | 21073 | | 25586 | 1294 | ļ | | 26880 |
| | | 102 | 10410 | 10512 | | | 206 | 11373 | S. Charles | 11579 |
| TOTAL | 44123 | 3487 | 10410 | 58020 | | 69218 | 4164 | 11373 | | 84755 |
| DEV/ENHIES | & EXPENDITU | DEC | | | | | | | i de la | |
| TIL J LIVOLD | <i></i> | ne. | | | | | C | | 2000 V | |
| Funding | | | | | | | Current | | | ear to Date |
| | ating Employe | ee Funding (PF | PE Eundinal | | | | Month | 76 (| | 9 Months) |
| Employee C | | e runuing (Fr | c runuing) | | | | \$ 8,078,9 | | 5 | 73,310,766 |
| | | \$35,000,000 | £ \$15 000 0 | 20 | | | \$ 9,141,2 \$ 3,181,8 | | 5 | 82,024,995 |
| Other | . Of Eddication | 433,000,000 | יטיססטירבדל א | 50 | | | | | \$ | 52,998,498 |
| Allocation fo | or Actives | | | | | | | | > 5 | 5,677,952 |
| Total Fun | | | | | | | \$ 1,666,6 \$ 22,913,6 | | _ | 15,000,000 229,012,211 |
| ,0.0.,0 | ,ug | | | | | | 7 22,313,0 | | | 223,012,211 |
| Expenses | | | | | | | | | | |
| Medical Exp | enses | | | | | | | | | |
| Claims Ex | | | | | | | \$ 13,942,4 | 141 | | 125,301,424 |
| Claims IB | • | | | | | | \$ 13,342, ² | | , | 125,501,424 |
| ľ | ninistration F | ees | | | | | \$ 1,540,8 | | , , | 13,994,582 |
| Refunds | iiiiii strutioii i | | | | | | \$ 1,540,6 | | , | (66,503) |
| | ssistance Pro | gram (FAP) | | | | | \$ 74,8 | | , , | 687,649 |
| Pharmacy Ex | | 5 (2/11/ | | | | | 7 77,0 | ,,,, | , | 087,043 |
| RX Claims | • | | | | | | \$ 3,889,4 | 199 9 | 5 | 34,209,506 |
| RX IBNR | | | | | | | \$ 3,003,- | | 5 | 34,203,300 |
| RX Admir | nistration | | | | | | \$ 347,0 | | \$ | 2,620,802 |
| Plan Admini | | | | | | | \$ 672,1 | | \$ | 6,182,647 |
| Total Exp | enses | | | | | | \$ 20,466,8 | | | 182,930,107 |
| | | | | | | *** | ·************************************* | | | |
| Net Income | /(Loss) | | | | | | \$ 2,446,8 | 315 | \$ | 46,082,104 |
| | | | | | | | | | | |
| BALANCE SH | IEET | | | | | | | | | |
| <u>Assets</u> | | | | | | | | | | |
| Bank Accou | | | | | | | | | \$ | 20,961,625 |
| State Treasu | • | | | | | | | | \$ | 81,679,540 |
| | rom Provider | • | | | | | | | \$ | - |
| Accounts Re | | | | | | | | | \$ | 5,462,995 |
| Due from AS | | | | | | | • | | \$ | 13,427 |
| Total Ass | ets | | | | | | | | > | 108,117,588 |
| I in heller | | | | | | | | | | |
| <u>Liabilities</u> | v able | | | | | | | | | |
| Accounts Pa | уаріе | | | | | | | | \$ | 983 |
| Due to ASE | vonues | | | | | | | | \$ | 20.15 |
| Deferred Re | | n+ 1¢ 1 1 f 1 | | | | | | | \$ | 28,157 |
| Health IBNR | ral Governme | :III (>44 TEE) | | | | | | | \$ | 1,613,216 |
| RX IBNR | | | | | | | | | \$ | 28,000,000 |
| KX IBNK Total Lial | hilities | | | | | | | | \$ | 1,400,000 |
| י טנטו נומו | Jiii Li C | | | | | | | | \$ | 31,042,356 |
| Net Assets | | | | | | | | | ٠, | 77 075 224 |
| rect Mosets | | | | | | | | | \$ | 77,075,231 |
| Less Reserve | hatenllA se | | | | | | | | | |
| | | 1/1/15 - 12/2 | 1/15 (\$20 00 | 0,000 rec'd fro | m Dont | of Education | n) | | \$ | (5 000 000) |
| | | 1/1/15 - 12/3 1/1/16 - 12/3 | | | un neht | . or Ludialion | '7 | , | > \$ | (5,000,000) (9,600,000) |
| | | 1/1/10 - 12/3 1/1/17 - 12/3 | | • | | | | | \$ \$ | |
| | | 1/1/17 - 12/3 1/1/18 - 12/3 | | | | | | | \$ \$ | |
| i e | ssistance (FIC | | <u>-, -0 (</u> 23,040 | ,000 | | | | | • | |
| l. | • | .A 3avings) 015 \$10,900,0 | 100) | | | | | | \$ \$ | (4,208,376) |
| Net Assets | | | , | | | | | **** | > \$ | (10,900,000) 37,766,856 |
| | of Claims \$0 | *** | | | | | | | ٧ | 37,700,000 |

| | Pub | Public School Employees (PSE) Financials - January 1, 2014 through September 30, 2014 | | | | | | | | |
|----------|------------------|---|------------------|--------------------|------------------|--------------------|---------------|-----------------|--|--|
| | GOLD | | SILVER | | BRONZE | | GRAND TOTALS | | | |
| | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | Employee Only | Plus Dependents | | |
| Actives | 17053 | 20805 | 5154 | 8038 | 22931 | 41736 | 4513 <u>8</u> | 70579 | | |
| Retirees | 1824 | 2112 | 163 | 180 | 1550 | 1937 | 3537 | 4229 | | |
| Medicare | 9499 | 10402 | | | | 2.5 | 9499 | 10402 | | |
| TOTAL | 28376 | 33319 | 5317 | 8218 | 24481 | 43673 | 58174 | 85210 | | |

| REVENUES & EXPENDITURES | | | | |
|---|----------------|------------|-----------------------------|---|
| | | Current | | Year to Date |
| <u>Funding</u> | | Month | | (9 months) |
| Per Participating Employee Funding (PPE Funding) | \$ | 8,195,931 | \$ | 75,284,326 |
| Employee Contribution | \$ | 9,939,774 | \$ | 90,283,656 |
| Department of Education \$35,000.000 & \$15,000,000 | \$ | 3,181,818 | \$ | 36,704,545 |
| Other | \$ | 400,618 | \$ | 1,614,713 |
| Allocation for Actives - Plan Year 2014 | \$ | 3,583,333 | \$ | 32,250,000 |
| Total Funding | \$ | 25,301,475 | \$ | 236,137,240 |
| <u>Expenses</u> | | | | |
| Medical Expenses | | | | |
| Claims Expense | \$ | 14,959,301 | \$ | 146,968,484 |
| Claims IBNR | \$ | - | \$ | , <u>-</u> |
| Medical Administration Fees | \$ | 1,618,721 | \$ | 14,542,521 |
| Refunds | \$ | 8,204 | \$ | (5,271) |
| Employee Assistance Program (EAP) | \$ | 76,300 | \$ | 714,670 |
| Pharmacy Expenses | • | | • | · |
| RX Claims | \$ | 3,696,502 | \$ | 35,173,478 |
| RX IBNR | \$ | - | \$ | (400,000) |
| RX Administration | \$ | 269,393 | \$ | 2,914,633 |
| Plan Administration | \$ | 397,951 | \$ | 5,927,918 |
| Total Expenses | \$ | 21,026,371 | - * - | 205,836,433 |
| Net Income/(Loss) | \$ | 4,275,104 | \$ | 30,300,807 |
| BALANCE SHEET | | | | |
| Assets | 2010/400000000 | | es se es es es | |
| Bank Account | | | \$ | 13,214,525 |
| State Treasury | | | \$ | 49,160,651 |
| Receivable from Provider | | | \$ | - |
| Accounts Receivable | | | \$ | 7,538,065 |
| Due from ASE | | | \$ | 393,912 |
| Total Assets | | | \$ | 70,307,154 |
| Liabilities | | | | |
| | | | \$ | 3,629 |
| Accounts Payable | | | | 1,972 |
| Accounts Payable | | | \$ | 1,772 |
| Due to ASE | | | \$ ¢ | |
| Due to ASE Deferred Revenues | | | \$ | 2318 242 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) | | | | 2,318,242 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR | | | \$ | 28,000,000 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR | | | \$ \$ \$ | 28,000,000 1,400,000 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR | | | \$ | 28,000,000 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR | | | \$ \$ \$ | 28,000,000 1,400,000 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR Total Liabilities | | | \$ \$ \$ \$ | 28,000,000 1,400,000 31,723,843 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR Total Liabilities Net Assets | | | \$ \$ \$ \$ | 28,000,000 1,400,000 31,723,843 |
| Due to ASE Deferred Revenues Due to Federal Government (\$63 fee) Health IBNR RX IBNR Total Liabilities Net Assets Less Reserves Allocated: | | | \$ \$ \$ \$ \$ | 28,000,000 1,400,000 31,723,843 38,583,311 |

Fifth Week of claims totaled: \$