

**Boulder Valley School District
Medical, Rx & Dental Plan Status
July 1, 2009 - June 30, 2010**

7/1/2009 through 06/30/2010	Medical & Rx	Dental
Average Enrollment GWL/Delta Dental	2,299	3,591
Average Enrollment Kaiser	1,289	N/A
Beginning Fund Balance	\$3,929,750	\$1,268,064
Funding		
Contributions - All Sources GWL/Kaiser/Delta Dental ^{(1) (2)}	\$22,588,647	\$2,147,088
Rx Rebates	\$136,433	
Plus Interest on Reserves	\$9,940	\$2,048
Total Funding	\$22,735,020	\$2,149,136
Claims Costs		
GWL & Delta Dental Paid Claims	\$8,889,858	\$1,907,117
Kaiser Premiums	\$7,761,727	\$0
Kaiser Rebate received in May	(\$350,460)	\$0
RM Cancer Centers Disease Management	\$1,500	\$0
Less GWL Claims Over Stop Loss	(\$38,160)	\$0
ESI/GWL Pharmacy Claims	\$2,753,905	\$0
Total Net Claims	\$19,018,369	\$1,907,117
Fixed Costs		
Claims Administration Fee	\$532,352	\$166,556
Network Access Fee	\$193,081	\$0
Utilization Management Fee	\$68,958	\$0
Specific Stop Loss Premium	\$740,928	\$0
Aggregate Stop Loss Premium	\$41,650	\$0
Wellness Expense	\$35,760	\$0
Internal Costs ⁽³⁾	\$133,419	\$30,952
Consulting/Actuarial Fees ⁽³⁾	\$75,194	\$7,844
Total Fixed Costs	\$1,821,342	\$205,352
Total Costs GWL / Kaiser / Delta Dental	\$20,839,712	\$2,112,469
Current Plan Year Surplus/(Deficit)	\$1,895,308	\$36,667
Dental Reserve Transfer	\$600,000	(\$600,000)
Estimated Ending Fund Balance	\$6,425,058	\$704,731
Est. 6/30/2010 Min. Recommended Reserve Balance	\$2,097,862	\$283,071
% of 6/30/2010 Min. Recommended Reserve Balance	306.3%	249.0%

⁽¹⁾ Medical, Rx, & Dental Contributions are estimated totals from BVSD. Therefore, the YTD Estimated Funding does not match the monthly summary. Includes "Summer Premium Adjustment".

⁽²⁾ GWL contributions are \$14,101,645, and Kaiser contributions are \$8,487,002.

⁽³⁾ Internal Costs and Actuarial/Consulting Fees include district administration of Great-West Health Plans, Kaiser, Dental, Life, LTD, Vision, etc.