

**Boulder Valley School District
Self-Funded Plan Status
July 1, 2008 - June 30, 2009**

7/1/2008 through 06/30/2009	Medical & Rx	Dental
Average Enrollment GWL/Delta Dental	2,407	3,573
Average Enrollment Kaiser	1,145	N/A
Beginning Fund Balance	\$4,336,899	\$907,224
<u>Funding</u>		
Contributions - All Sources GWL/Delta Dental	\$15,020,507	\$2,128,565
Contributions - All Sources Kaiser	\$6,753,892	\$0
Rx Rebates GWL	\$284,599	\$0
Rebate Kaiser	\$332,633	
Plus Interest on Reserves	\$39,130	\$12,775
Total Funding	\$22,430,761	\$2,141,340
<u>Claims Costs</u>		
GWL/Delta Dental Paid Claims	\$12,623,582	\$1,801,415
Kaiser Premiums	\$6,711,329	\$0
RM Cancer Centers Disease Management	\$4,500	\$0
Less GWL Claims Over Stop Loss	(\$424,891)	\$0
GWL Pharmacy Claims	\$2,466,870	\$0
Total Net Claims	\$21,381,390	\$1,801,415
<u>Fixed Costs</u>		
Claims Administration Fee	\$499,711	\$173,103
Network Access Fee	\$202,195	\$0
Utilization Management Fee	\$72,213	\$0
Specific Stop Loss Premium	\$662,407	\$0
Aggregate Stop Loss Premium	\$36,395	\$0
Internal Costs ⁽¹⁾	\$129,682	\$30,110
Consulting Fee ⁽¹⁾	\$67,500	\$7,500
Total Fixed Costs	\$1,670,102	\$210,713
Total Costs GWL / Kaiser / Delta Dental	\$23,051,493	\$2,012,128
Current Plan Year Surplus/(Deficit)	(\$620,731)	\$129,212
Estimated Ending Fund Balance	\$3,716,168	\$1,036,436
Est. 6/30/2009 Min. Recommended Reserve Balance	\$2,473,473	\$266,371
% of 6/30/2009 Min. Recommended Reserve Balance	150.2%	389.1%
GWL/Delta Dental YTD Total Cost Per Employee Per Mo	\$562.61	\$46.93
GWL/Delta Dental YTD Claim Cost Ratio	97.6%	84.6%
GWL/Kaiser YTD Total Cost Ratio	105.9%	94.5%

⁽¹⁾ Internal and Consulting costs include district administration of Great-West Health Plans, Kaiser, Dental, Life, LTD, Vision, etc.