WALL TOWNSHIP PUBLIC SCHOOLS
OFFICE OF THE BUSINESS ADMINISTRATOR/BOARD SECRETARY
PO Box 1199
Wall, New Jersey 07719-1199

Brian J. Smyth — Phone: 732-556-2016
Business Administrator/Board Secretary — FAX: 732-556-2102

March 17, 2023

Betsy Cross
Re: OPRA 23-130B
opra+request-40487-88a3f8b8@requests.opramachine.com

Dear Ms. Cross,

The Wall Township Board of Education, (District) is in receipt of your emailed request that is dated March 1, 2023, wherein you requested record as follows:

> "Records requested:
> 1) All exhibits and documents given to the Wall BOE F&F Committee from Brown & Brown for a mid-year review on January 7, 2023.
> 2) Any e:Mails and letters from Brown & Brown to Brian Smyth starting 1/1/2020 2/28/2023 with ALL ATTACHMENTS included with these e:mails. Keyword "Brian", "Insurance".
> 3) 2019 - 2020 Budget vs. actual account (Health Benefits).
> 4) 2020 - 2021 Budget vs. actual account (Health Benefits).
> 5) 2021 - 2022 Budget vs. actual account (Health Benefits).
> 6) 2022 - 2023 Budget vs. actual account (Health Benefits).
> 7) any exhibits showing the savings over being self Insured for 2020 - 2023."

A response to items 1, and 7, was previously provided on March 10, 2023.

In response to items 2, your request fails to identify with reasonable clarity the specific government records sought, as is required by Bent v. Stafford Police Department, 381 N.J..Super. 30, 37 (App. Div. 2005). At this time, we request clarification of your OPRA request. Please respond in writing and identify the specific government records sought that we may process your request. Failure to provide written clarification of your request will result in the closure of this OPRA request.

In response to items 3, 4, 5, and 6, attached please find records responsive to your request.

If your request for access to a government record has been denied or unfilled within the seven (7) business days required by law, you have a right to challenge the decision by the Wall Township Board of Education to deny access. At your option, you may either institute a proceeding in the Superior Court of New Jersey or file a complaint with the Government Records Council (GRC) by completing the Denial of Access Complaint Form. You may contact the GRC by toll-free telephone at 866-850-0511, by mail at P.O. Box 819, Trenton, NJ 08625, be-mail at grc@dca.state.nj.us, or at their web site at www.state.nj.us/grc. The GRC can also answer other questions about the law. All questions regarding complaints filed in Superior Court should be directed to the Court Clerk in your County.

Sincerely,

Brian J. Smyth

Brian J. Smyth
Records Custodian

BJS/dc

2019-2020 BUDGET VS ACTUAL ACCOUNT # 11-000291-270-001 (HEALTH BENEFITS)

DETAIL DESC	19-20 BUDGET	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	YTD	BUDGET VARIANCE YTD
A4 TAX	$ 246,369.00	$ 10,923.55	$ 15,097.90	$ 12,464.78	$ 13,682.93	$ 12,019.64	$ 11,782.94	$ 11,330.65	$ 16,577.23	$ 11,602.45	$ 8,341.65	$ 8,084.07	$ 10,857.78	$ 142,765.57	$ 103,603.43
ACA PCORI	$ 3,611.00	$ 3,610.08	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,610.08	$ 0.92
ADVANCE MED/RX DEPOSIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COBRA ADMIN	$ 3,000.00	$ 375.00	$ 75.00	$ 75.00	$ 150.00	$ 50.00	$ 400.00	$ 125.00	$ 75.00	$ 125.00	$ 50.00	$ 50.00	$ 279.00	$ 1,829.00	$ 1,171.00
COBRA REFUNDS	$ -	$ (5,520.57)	$ (7,658.59)	$ (3,441.92)	$ (5,746.05)	$ (5,746.05)	$ (4,025.09)	$ (8,050.18)	$ (5,162.88)	$ (5,746.05)	$ (10,546.32)	$ (7,376.29)	$ (7,124.78)	$ (76,144.77)	$ 76,144.77
	FLAGSHIP	$ 5,547.41	$ 5,018.59	$ 4,459.95	$ 4,948.90	$ 4,980.69	$ 5,044.27	$ 5,012.48	$ 5,293.78	$ 5,095.65	$ 5,164.63	$ 5,130.14	$ 5,193.72	$ -	
	PPO	$ 34,623.03	$ 34,601.78	$ 35,162.42	$ 36,645.86	$ 36,212.00	$ 36,182.76	$ 35,752.24	$ 36,803.32	$ 36,501.14	$ 36,412.67	$ 36,503.39	$ 36,343.97	$ -	
DENTAL CLAIMS (EMP)	$ 537,319.00	$ 40,170.44	$ 39,620.37	$ 39,622.37	$ 41,594.76	$ 41,192.69	$ 41,227.03	$ 40,764.72	$ 42,097.10	$ 41,596.79	$ 41,577.30	$ 41,633.53	$ 41,537.69	$ 492,634.79	$ 44,684.21
DENTAL CLAIMS (RET)	$ 3,581.00	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 2,856.84	$ 724.16
DEPENDENT 31 REFUNDS	$ -	$ -	$ (651.88)	$ -	$ -	$ -	$ -	$ (651.88)	$ (651.88)	$ (651.88)	$ -	$ -	$ -	$ (2,607.52)	$ 2,607.52
EMPLOYEE HB	$ (1,729,195.00)	$ (35,447.37)	$ (34,415.46)	$ (199,422.33)	$ (197,451.56)	$ (197,337.94)	$ (200,652.32)	$ (200,437.58)	$ (199,281.80)	$ (200,532.02)	$ (199,781.75)	$ (199,663.16)	$ (198,959.25)	$ (2,063,382.54)	$ 334,187.54
	PD	$ -	$ -	$ (3,148.88)	$ (3,148.88)	$ (3,148.88)	$ (3,109.11)	$ (3,028.12)	$ (3,028.12)	$ (2,945.50)	$ (2,986.90)	$ (2,986.90)	$ (2,986.90)	$ -	
	BILLING	$ (249.98)	$ (249.98)	$ (397.45)	$ (399.96)	$ (399.96)	$ (402.42)	$ (399.96)	$ (399.96)	$ (399.96)	$ (399.96)	$ (399.96)	$ (399.96)	$ -	
EMPLOYEE DENTAL PURCH	$ (35,000.00)	$ (249.98)	$ (249.98)	$ (3,546.33)	$ (3,548.84)	$ (3,548.84)	$ (3,511.53)	$ (3,428.08)	$ (3,428.08)	$ (3,345.46)	$ (3,386.86)	$ (3,386.86)	$ (3,386.86)	$ (35,017.70)	$ 17.70
	PD	$ -	$ -	$ (17,203.34)	$ (17,203.34)	$ (17,203.34)	$ (17,203.34)	$ (15,753.66)	$ (15,753.66)	$ (14,690.90)	$ (14,659.04)	$ (14,659.04)	$ (15,502.26)	$ -	
	BILLING	$ (6,390.46)	$ (6,390.46)	$ (5,899.15)	$ (4,873.31)	$ (4,873.31)	$ (4,873.31)	$ (3,992.02)	$ (3,992.02)	$ (3,992.02)	$ (3,992.02)	$ (3,992.02)	$ (4,580.77)	$ -	
EMPLOYEE MED/RX PURCH	$ (200,000.00)	$ (6,390.46)	$ (6,390.46)	$ (23,102.49)	$ (22,076.65)	$ (22,076.65)	$ (22,076.65)	$ (19,745.68)	$ (19,745.68)	$ (18,682.92)	$ (18,651.06)	$ (18,651.06)	$ (20,083.03)	$ (217,672.79)	$ 17,672.79
EMPLOYEE LOA REFUND	$ -		$ -	$ (2,642.38)	$ (882.28)	$ (1,661.00)	$ (594.58)	$ (2,317.00)	$ (2,680.12)	$ (3,250.59)	$ (2,121.61)	$ (1,696.02)	$ (747.10)	$ (18,592.68)	$ 18,592.68
EXPECTED MED/RX CLAIMS JAN - JUNE	$ 5,355,856.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 721,584.43	$ 982,756.96	$ 828,803.13	$ 500,360.73	$ 549,842.33	$ 759,115.21	$ 4,342,462.79	$ 1,013,393.21
EXPECTED MED/RX CLAIMS JULY - DECEMBER	$ 5,355,856.00	$ 773,023.14	$ 933,033.27	$ 648,632.51	$ 871,649.65	$ 770,965.27	$ 724,011.43	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,721,315.27	$ 634,540.73
HORIZON WC CREDIT APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FOOD SERVICE BILLED	$ (104,620.00)	$ -	$ -	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (12,111.36)	$ (121,113.60)	$ 16,493.60
FSA ADMIN	$ 4,000.00	$ 1,365.50	$ 382.70	$ 395.60	$ 382.70	$ 382.70	$ 382.70	$ 382.70	$ 387.00	$ 387.00	$ 387.00	$ 387.00	$ 387.00	$ 5,609.60	$ (1,609.60)
HB CONSULTING FEE	$ 58,000.00	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 54,999.96	$ 3,000.04
MEDICARE PART B PENSIONS	$ 41,125.00	$ 1,813.32	$ 1,813.32	$ 1,813.32	$ 1,813.32	$ 1,813.32	$ 1,813.32	$ 1,947.60	$ 1,947.60	$ 1,947.60	$ 1,947.60	$ 1,947.60	$ 1,947.60	$ 22,565.52	$ 18,559.48
MEDICARE PART B	$ 13,008.00	$ -	$ -	$ 2,439.00	$ -	$ -	$ 2,439.00	$ -	$ -	$ 2,602.80	$ -	$ -	$ 2,602.80	$ 10,083.60	$ 2,924.40
MERP	$ 10,000.00	$ -	$ 1,849.00	$ -	$ -	$ -	$ 815.75	$ -	$ 1,023.83	$ -	$ -		$ 6,641.90	$ 10,330.48	$ (330.48)
SHBP	$ 3,380.00	$ 281.67	$ 281.67	$ 281.67	$ 281.67	$ 281.67	$ 304.88	$ 304.88	$ 304.88	$ 304.88	$ 304.88	$ 304.88	$ 304.88	$ 3,542.51	$ (162.51)
STOP LOSS JAN-JUNE	$ 392,296.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 61,280.80	$ 61,033.70	$ 61,033.70	$ 61,033.70	$ 60,786.60	$ 61,157.25	$ 366,325.75	$ 25,970.25
STOP LOSS JULY - DEC	$ 375,000.00	$ 60,910.15	$ 60,910.15	$ 61,527.90	$ 61,033.70	$ 61,033.70	$ 60,910.15	$ -	$ -	$ -	$ -	$ -	$ -	$ 366,325.75	$ 8,674.25
TPA	$ 247,968.00	$ 20,174.60	$ 20,213.00	$ 20,297.33	$ 20,127.84	$ 19,811.42	$ 20,377.54	$ 22,778.52	$ 22,624.42	$ 22,709.18	$ 22,944.85	$ 22,552.30	$ 22,753.29	$ 257,364.29	$ (9,396.29)
														$ 8,270,090.20	$ 2,311,463.80
MONTHLY TOTAL	$ 10,581,554.00	$ 869,860.47	$ 1,028,731.41	$ 548,104.07	$ 773,721.23	$ 669,889.97	$ 626,314.61	$ 618,578.94	$ 890,587.32	$ 731,613.65	$ 395,170.15	$ 447,524.96	$ 669,993.42	$ 8,270,090.20	$ 2,311,463.80

2020-2021 BUDGET VS ACTUAL ACCOUNT # 11-000291-270-001 (HEALTH BENEFITS)

DETAIL DESC	20-21 BUDGET	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	YTD	BUDGET VARIANCE YTD
A4 TAX	$ 180,000.00	$ 11,521.22	$ 9,140.47	$ 12,734.96	$ 12,065.39	$ 11,891.05	$ 12,795.46	$ 11,130.09	$ 12,834.93	$ 16,857.60	$ 14,050.82	$ 15,281.73	$ 14,337.04	$ 154,640.76	$ 25,359.24
ACA PCORI	$ 3,197.00	$ 3,655.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,655.40	$ (458.40)
ADVANCE MED/RX DEPOSIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COBRA ADMIN	$ 3,000.00	$ 440.00	$ 205.00	$ 128.50	$ 77.50	$ 77.50	$ 128.50	$ 154.00	$ 128.50	$ 52.00	$ 242.50	$ 128.50	$ 143.50	$ 1,906.00	$ 1,094.00
COBRA REFUNDS	$ -	$ (5,403.82)	$ (5,403.82)	$ (5,152.31)	$ (3,431.35)	$ (3,431.35)	$ (3,431.35)	$ (1,127.22)	$ (1,127.22)	$ (1,127.22)	$ (1,127.22)	$ (1,127.22)	$ (1,127.22)	$ (33,017.32)	$ 33,017.32
	FLAGSHIP	$ 5,026.67	$ 4,365.29	$ 4,695.98	$ 5,178.82	$ 4,733.88	$ 4,900.22	$ 4,848.84	$ 4,977.99	$ 4,932.01	$ 4,960.39	$ 5,043.56	$ 5,109.84	$ -	$ -
	PPO	$ 25,193.63	$ 25,652.64	$ 24,517.00	$ 36,896.69	$ 36,930.93	$ 36,822.80	$ 36,268.85	$ 35,382.31	$ 36,230.22	$ 36,039.89	$ 36,265.63	$ 36,423.73	$ -	$ -
DENTAL CLAIMS (EMP)	$ 558,812.00	$ 30,220.30	$ 30,017.93	$ 29,212.98	$ 42,075.51	$ 41,664.81	$ 41,723.02	$ 41,117.69	$ 40,360.30	$ 41,162.23	$ 41,000.28	$ 41,309.19	$ 41,533.57	$ 461,397.81	$ 97,414.19
DENTAL CLAIMS (RET)	$ 2,956.00	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 238.07	$ 2,856.84	$ 99.16
DEPENDENT 31 REFUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EMPLOYEE HB	$ (2,000,000.00)	$ (34,548.33)	$ (34,040.97)	$ (201,018.67)	$ (198,866.41)	$ (201,516.90)	$ (200,999.20)	$ (199,888.12)	$ (198,762.57)	$ (198,609.70)	$ (197,287.58)	$ (198,064.44)	$ (198,277.96)	$ (2,061,880.85)	$ 61,880.85
	PD	$ -	$ -	$ (3,003.92)	$ (3,003.92)	$ (3,104.07)	$ (2,992.17)	$ (3,130.10)	$ (3,211.83)	$ (3,293.74)	$ (3,312.93)	$ (3,312.93)	$ (3,317.82)	$ -	$ -
	BILLING	$ (248.75)	$ (182.47)	$ (401.79)	$ (335.51)	$ (335.51)	$ (335.51)	$ (235.20)	$ (213.57)	$ (132.56)	$ (132.56)	$ (132.56)	$ (132.56)	$ -	$ -
EMPLOYEE DENTAL PURCH	$ (66,903.00)	$ (248.75)	$ (182.47)	$ (3,405.71)	$ (3,339.43)	$ (3,439.58)	$ (3,327.68)	$ (3,365.30)	$ (3,425.40)	$ (3,426.30)	$ (3,445.49)	$ (3,445.49)	$ (3,450.38)	$ (34,501.98)	$ (32,401.02)
	PD	$ -	$ -	$ (12,515.32)	$ (12,515.32)	$ (12,515.32)	$ (13,923.34)	$ (9,563.84)	$ (10,699.98)	$ (11,317.14)	$ (12,037.66)	$ (11,872.95)	$ (11,460.18)	$ -	$ -
	BILLING	$ (4,190.75)	$ (4,190.75)	$ (6,044.22)	$ (6,044.22)	$ (6,044.22)	$ (6,044.22)	$ (3,508.67)	$ (3,011.25)	$ (1,368.75)	$ (1,368.75)	$ (1,368.75)	$ (1,368.75)	$ -	$ -
EMPLOYEE MED/RX PURCH	$ (200,000.00)	$ (4,190.75)	$ (4,190.75)	$ (18,559.54)	$ (18,559.54)	$ (18,559.54)	$ (19,967.56)	$ (13,072.51)	$ (13,711.23)	$ (12,685.89)	$ (13,406.41)	$ (13,241.70)	$ (12,828.93)	$ (162,974.35)	$ (37,025.65)
EMPLOYEE LOA REFUND	$ -	$ -	$ -	$ (1,978.18)	$ (3,628.48)	$ (3,857.40)	$ (2,249.59)	$ (1,084.17)	$ (1,010.80)	$ (1,557.57)	$ (2,353.75)	$ (1,736.22)	$ (1,897.31)	$ (21,353.47)	$ 21,353.47
EXPECTED MED/RX CLAIMS JAN - JUNE	$ 5,250,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 792,435.34	$ 932,573.11	$ 1,087,847.32	$ 930,664.08	$ 901,638.30	$ 817,864.96	$ 5,463,023.11	$ (213,023.11)
EXPECTED MED/RX CLAIMS JULY - DECEMBER	$ 5,000,000.00	$ 821,564.65	$ 681,291.80	$ 790,012.34	$ 810,459.22	$ 881,898.68	$ 826,319.18	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,811,545.87	$ 188,454.13
FOOD SERVICE BILLED	$ (108,991.00)	$ -	$ -	$ (10,895.51)	$ (10,895.51)	$ (10,895.51)	$ (10,895.51)	$ (10,895.51)	$ (9,513.65)	$ (9,513.65)	$ (9,513.65)	$ (9,513.65)	$ (9,513.65)	$ (102,045.80)	$ (6,945.20)
FSA ADMIN	$ 5,160.00	$ 387.00	$ 391.30	$ 391.30	$ 352.60	$ 352.60	$ 352.60	$ 352.60	$ 356.90	$ 356.90	$ 356.90	$ 356.90	$ 356.90	$ 4,364.50	$ 795.50
HB CONSULTING FEE	$ 55,000.00	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 54,999.96	$ 0.04
MEDICARE PART B PENSIONS	$ 23,500.00	$ 1,947.60	$ 1,947.60	$ 1,947.60	$ 1,947.60	$ 1,947.60	$ 1,298.40	$ 1,708.50	$ 1,708.50	$ 1,708.50	$ 1,708.50	$ 1,708.50	$ 1,708.50	$ 21,287.40	$ 2,212.60
MEDICARE PART B	$ 10,415.00	$ -	$ -	$ 2,602.80	$ -	$ -	$ 2,169.00	$ -	$ -	$ 1,782.00	$ -	$ -	$ 1,782.00	$ 8,335.80	$ 2,079.20
MERP	$ 14,500.00	$ -	$ -	$ -	$ 3,082.58	$ 926.87	$ 3,135.13	$ 182.43	$ -	$ -	$ -	$ -	$ 5,233.02	$ 12,560.03	$ 1,939.97
SHBP	$ 3,660.00	$ 304.88	$ 304.88	$ 304.88	$ 304.88	$ 304.88	$ 321.98	$ 321.98	$ 321.98	$ 321.98	$ 321.98	$ 321.98	$ 321.98	$ 3,778.26	$ (118.26)
STOP LOSS JAN-JUNE	$ 385,560.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 68,689.55	$ 68,824.50	$ 69,364.30	$ 69,769.15	$ 69,364.30	$ 69,094.40	$ 415,106.20	$ (29,546.20)
STOP LOSS JULY - DEC	$ 385,560.00	$ 62,203.68	$ 62,075.16	$ 62,203.68	$ 62,332.20	$ 62,974.80	$ 62,974.80	$ -	$ -	$ -	$ -	$ -	$ -	$ 374,764.32	$ 10,795.68
TENURE SINGLE TO F,MS,PC	$ 21,050.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,050.00
TPA	$ 281,680.00	$ 20,570.00	$ 20,333.68	$ 20,364.78	$ 20,612.50	$ 20,425.95	$ 20,728.19	$ 20,988.99	$ 21,196.55	$ 21,244.63	$ 21,205.83	$ 21,021.61	$ 21,317.88	$ 250,010.59	$ 31,669.41
WRAP PROGRAM BILLED	$ -				$ (3,291.08)	$ (822.77)	$ (822.77)		$ (1,764.79)	$ -	$ (942.02)	$ (496.58)	$ -	$ (8,140.01)	$ 8,140.01
														$ 9,628,459.08	$ 179,696.92
MONTHLY TOTAL	$ 9,808,156.00	$ 913,244.48	$ 766,711.21	$ 683,715.30	$ (95,708.39)	$ 784,763.09	$ 735,074.00	$ 712,469.74	$ 853,811.01	$ 1,018,598.53	$ 856,065.32	$ 828,327.11	$ 751,419.70	$ 9,628,459.08	$ 179,696.92

2021-2022 BUDGET VS ACTUAL ACCOUNT # 11-000291-270-001 (HEALTH BENEFITS)

DETAIL DESC	21-22 BUDGET	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	YTD	BUDGET VARIANCE YTD
A4 TAX	$ 215,126.00	$ 12,612.52	$ 9,468.24	$ 13,612.09	$ 11,447.06	$ 13,758.22	$ 12,730.05	$ 11,855.35	$ 12,280.79	$ 18,496.93	$ 16,179.03	$ 11,281.02	$ 17,088.79	$ 160,810.09	$ 54,315.91
ACA PCORI	$ 3,862.00	$ 3,266.23	$ -	$ -	$ 1,073.04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,339.27	$ (477.27)
ADVANCE MED/RX DEPOSIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COBRA ADMIN	$ 3,950.00	$ 734.91	$ 183.09	$ 159.24	$ 93.21	$ 419.34	$ 55.20	$ 601.41	$ 237.77	$ 211.26	$ 304.63	$ 453.25	$ (182.02)	$ 3,271.29	$ 678.71
COBRA REFUNDS	$ -	$ (1,127.22)	$ -			$ (4,119.84)	$ (4,682.44)	$ (3,917.16)	$ (4,693.15)	$ (9,735.87)	$ (4,622.82)			$ (32,898.50)	$ 32,898.50
FLAGSHIP		$ 5,219.09	$ 5,040.86	$ 5,223.91	$ 5,150.69	$ 5,433.83	$ 5,165.56	$ 5,378.35	$ 5,009.99	$ 5,061.47	$ 4,854.42	$ 4,798.94	$ 4,869.29		$ -
PPO		$ 34,881.39	$ 31,963.29	$ 33,721.14	$ 34,696.46	$ 34,624.90	$ 34,918.96	$ 34,729.95	$ 34,207.29	$ 34,190.51	$ 33,743.76	$ 34,603.95	$ 35,532.11	$ -	
DENTAL CLAIMS (EMP)	$ 531,549.00	$ 40,100.48	$ 37,004.15	$ 38,945.05	$ 39,847.15	$ 40,058.73	$ 40,084.52	$ 40,108.30	$ 39,217.28	$ 39,251.98	$ 38,598.18	$ 39,402.89	$ 40,401.40	$ 473,020.11	$ 58,528.89
DENTAL CLAIMS (RET)	$ 3,085.00	$ 238.07	$ 238.07	$ 238.07	$ 238.07							$ 128.26	$ 256.52	$ 1,337.06	$ 1,747.94
DEPENDENT 31 REFUNDS	$ -	$ -	$ -	$ -	$ -									$ -	$ -
EMPLOYEE HB	$ (2,000,000.00)	$ (32,145.87)	$ (35,228.83)	$ (197,213.90)	$ (197,523.48)	$ (197,170.34)	$ (196,441.32)	$ (195,165.63)	$ (195,949.61)	$ (193,753.44)	$ (195,024.70)	$ (197,674.61)	$ (197,667.65)	$ (2,030,959.38)	$ 30,959.38
EMPLOYEE DENTAL PURCH PD		$ -	$ -	$ (3,535.28)	$ (3,581.61)	$ (3,668.74)	$ (3,830.52)	$ (3,782.90)	$ (3,543.80)	$ (3,247.51)	$ (3,261.48)	$ (3,241.90)	$ (3,279.70)	$ -	
BILLING		$ (247.93)	$ (247.93)	$ (247.93)	$ (247.93)	$ (177.58)	$ (177.58)	$ (177.58)	$ (177.58)	$ (177.58)	$ (177.58)	$ (177.58)	$ (177.58)	$ -	
EMPLOYEE DENTAL PURCH TOTAL	$ (86,229.00)	$ (247.93)	$ (247.93)	$ (3,783.21)	$ (3,829.54)	$ (3,846.32)	$ (4,008.10)	$ (3,960.48)	$ (3,721.38)	$ (3,425.09)	$ (3,439.06)	$ (3,419.48)	$ (3,457.28)	$ (37,385.80)	$ (48,843.20)
EMPLOYEE MED/RX PURCH PD		$ -	$ -	$ (10,842.16)	$ (11,487.00)	$ (14,053.74)	$ (13,351.37)	$ (15,387.30)	$ (15,367.80)	$ (10,239.16)	$ (14,138.60)	$ (14,138.60)	$ (13,809.84)	$ -	
BILLING		$ (3,062.36)	$ (3,062.36)	$ (3,062.36)	$ (3,062.26)	$ (3,062.36)	$ (3,062.36)	$ (3,062.36)	$ (3,062.36)	$ (3,062.36)	$ (3,062.36)	$ (3,062.36)	$ (3,062.36)	$ -	
EMPLOYEE MED/RX PURCH TOTAL	$ (181,002.00)	$ (3,062.36)	$ (3,062.36)	$ (13,904.52)	$ (14,549.26)	$ (17,116.10)	$ (16,413.73)	$ (18,449.66)	$ (18,430.16)	$ (13,301.52)	$ (17,200.96)	$ (17,200.96)	$ (16,872.20)	$ (169,563.79)	$ (11,438.21)
EMPLOYEE LOA REFUND	$ -	$ -	$ -	$ (1,969.15)	$ (3,387.31)	$ (8,030.44)	$ (2,560.92)	$ (2,627.38)	$ (2,152.41)	$ (2,335.72)	$ (2,132.33)	$ (1,684.96)		$ (26,880.62)	$ 26,880.62
	$ 5,378,145.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 919,600.02	$ 818,349.17	$ 1,230,771.90	$ 956,062.23	$ 919,786.91	$ 844,487.02	$ 5,689,057.25	$ (310,912.25)
EXPECTED MED/RX CLAIMS JULY - DECEMBER	$ 5,378,145.00	$ 1,073,117.33	$ 774,527.86	$ 932,694.39	$ 833,605.17	$ 1,035,615.55	$ 847,698.35	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,497,258.65	$ (119,113.65)
FOOD SERVICE BILLED	$ (83,977.00)	$ -	$ -	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 9,165.84	$ 91,658.40	$ (175,635.40)
FSA ADMIN	$ 4,645.00	$ 361.20	$ 348.30	$ 348.30	$ 331.10	$ 335.40	$ 335.40	$ 344.00	$ 344.00	$ 344.00	$ 344.00	$ 344.00	$ 344.00	$ 4,123.70	$ 521.30
HB CONSULTING FEE	$ 60,000.00	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 54,999.96	$ 5,000.04
MEDICARE PART B PENSIONS	$ 20,502.00	$ 1,366.80	$ 1,025.10	$ 1,025.10	$ 1,025.10	$ 1,025.10	$ 1,025.10	$ 1,091.94	$ 1,091.94	$ 1,091.94	$ 1,091.94	$ 1,091.94	$ 1,091.94	$ 13,043.94	$ 7,458.06
MEDICARE PART B	$ 7,128.00	$ -	$ -	$ 1,782.00	$ -	$ -	$ 1,782.00	$ -	$ -	$ 2,041.20	$ -	$ -	$ 2,041.20	$ 7,646.40	$ (518.40)
MERP	$ 14,500.00	$ -	$ -	$ 964.64		$ 2,973.72	$ 2,500.00		$ 1,114.25					$ 7,552.61	$ 6,947.39
SHBP	$ 4,000.00	$ 321.98	$ 321.98	$ 321.98	$ 321.98	$ 321.98	$ 344.26	$ 344.26	$ 344.26	$ 344.26	$ 344.26	$ 344.26	$ 344.26	$ 4,019.72	$ (19.72)
STOP LOSS JAN-JUNE	$ 416,935.00	$ -	$ -	$ -	$ -			$ 70,848.75	$ 70,174.00	$ 69,229.35	$ 69,229.35	$ 69,499.25	$ 69,634.20	$ 418,614.90	$ (1,679.90)
STOP LOSS JULY - DEC	$ 398,308.00	$ 68,149.75	$ 68,554.75	$ 69,229.35	$ 69,499.25	$ 69,499.25	$ 70,308.95	$ -	$ -	$ -	$ -	$ -	$ -	$ 415,241.30	$ (16,933.30)
TENURE SINGLE TO F,MS,PC	$ 128,758.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 128,758.00
TPA	$ 290,130.00	$ 21,178.60	$ 20,755.83	$ 20,986.22	$ 21,609.51	$ 21,721.88	$ 22,047.86	$ 27,935.69	$ 28,210.32	$ 28,800.24	$ 28,876.36	$ 29,335.95	$ 29,340.58	$ 300,799.04	$ (10,669.04)
WRAP PROGRAM BILLED	$ (11,000.00)	$ -	$ -	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 1,154.44	$ 11,544.40	$ (22,544.40)
														$ 10,860,650.00	$ (364,090.00)
MONTHLY TOTAL	$ 10,496,560.00	$ 1,189,447.82	$ 878,471.58	$ 878,339.26	$ 774,704.66	$ 970,349.74	$ 789,708.79	$ 863,513.02	$ 761,320.68	$ 1,182,935.03	$ 903,513.72	$ 866,591.33	$ 801,754.37	$ 10,860,650.00	$ (364,090.00)

2022-2023 BUDGET VS ACTUAL ACCOUNT # 11-000291-270-001 (HEALTH BENEFITS)

DETAIL DESC	22-23 BUDGET	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	YTD	BUDGET VARIANCE YTD
A4 TAX	$ 168,931.00	$ 22,497.93	$ 23,537.16	$ 21,105.43	$ 16,819.80	$ 18,240.20	$ 23,101.41	$ 15,346.29	$ -	$ -	$ -	$ -	$ -	$ 140,648.22	$ 28,282.78
ACA PCORI	$ 3,859.00	$ 3,461.10	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,461.10	$ 397.90
ADVANCE MED/RX DEPOSIT	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COBRA ADMIN	$ 3,000.00	$ 882.56	$ 96.60	$ 330.69	$ 148.62	$ 271.23	$ 200.64	$ 806.31	$ 148.62					$ 2,885.27	$ 114.73
COBRA REFUNDS	$ -	$ (8,023.00)	$ (8,784.23)	$ (5,523.31)	$ (2,022.20)	$ (3,089.68)	$ (1,961.94)	$ (423.54)	$ (4,637.66)					$ (34,465.56)	$ 34,465.56
FLAGSHIP		$ 4,696.36	$ 6,637.86	$ 5,000.96	$ 5,316.10	$ 6,183.55	$ 5,599.82	$ 5,323.25	$ 6,831.30	$ 4,149.45					$ -
PPO		$ 35,893.24	$ 35,705.59	$ 35,482.41	$ 36,413.98	$ 35,828.36	$ 36,181.51	$ 35,503.25	$ 38,520.15	$ 37,524.16				$ -	
DENTAL CLAIMS (EMP)	$ 531,549.00	$ 40,589.60	$ 42,343.45	$ 40,483.37	$ 41,730.08	$ 42,011.91	$ 36,181.51	$ 40,826.50	$ 45,351.45	$ 41,673.61	$ -	$ -	$ -	$ 371,191.48	$ 160,357.52
DENTAL CLAIMS (RET)	$ 3,085.00	$ 192.39	$ 192.39	$ 192.39	$ 192.39	$ 192.39	$ 192.39	$ 192.39	$ 192.39	$ 192.39				$ 1,731.51	$ 1,353.49
DEPENDENT 31 REFUNDS	$ -	$ -	$ -	$ -	$ -									$ -	$ -
EMPLOYEE HB	$ (2,000,000.00)	$ (35,283.25)	$ (35,571.99)	$ (202,658.46)	$ (201,296.83)	$ (200,792.28)	$ (202,024.80)	$ (205,057.59)	$ (203,660.53)					$ (1,286,345.73)	$ (713,654.27)
EMPLOYEE DENTAL PURCH PD		$ -	$ -	$ (1,961.02)	$ (1,961.02)	$ (2,179.02)	$ (2,330.88)	$ (2,446.29)	$ (2,414.56)					$ -	
BILLING		$ (210.79)	$ (178.16)	$ (178.16)	$ (178.16)	$ (178.16)	$ (178.16)	$ (178.16)	$ (178.16)					$ -	
EMPLOYEE DENTAL PURCH TOTAL	$ (46,584.00)	$ (210.79)	$ (178.16)	$ (2,139.18)	$ (2,139.18)	$ (2,179.02)	$ (2,509.04)	$ (2,624.45)	$ (2,592.72)	$ -	$ -	$ -	$ -	$ (14,572.54)	$ (32,011.46)
EMPLOYEE MED/RX PURCH PD		$ -	$ -	$ (14,232.91)	$ (14,232.91)	$ (13,072.08)	$ (13,465.69)	$ (13,849.30)	$ (13,752.70)					$ -	
BILLING		$ (4,472.87)	$ (3,258.94)	$ (3,258.94)	$ (3,258.94)	$ (3,258.94)	$ (3,258.94)	$ (3,258.94)	$ (3,258.94)					$ -	
EMPLOYEE MED/RX PURCH TOTAL	$ (200,225.00)	$ (4,472.87)	$ (3,258.94)	$ (17,491.85)	$ (17,491.85)	$ (16,331.02)	$ (16,724.63)	$ (17,108.24)	$ (17,011.64)	$ -	$ -	$ -		$ (109,891.04)	$ (90,333.96)
EMPLOYEE LOA REFUND	$ -	$ -	$ -											$ -	$ -
EXPECTED MED/RX CLAIMS JAN - JUNE	$ 5,647,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,143,700.97	$ 1,460,780.96	$ -	$ -	$ -		$ 2,604,481.93	$ 3,042,518.07
EXPECTED MED/RX CLAIMS JULY - DEC.	$ 5,647,000.00	$ 1,264,981.38	$ 1,277,019.34	$ 1,149,023.76	$ 1,029,322.83	$ 1,108,460.24	$ 1,142,722.95			$ -	$ -	$ -	$ -	$ 6,971,530.50	$ (1,324,530.50)
EXPECTED CLAIMS INCREASE -CH 44 &	$ 366,500.00													$ -	$ 366,500.00
FOOD SERVICE BILLED	$ (84,598.00)	$ -	$ -	$ 8,899.30	$ 8,899.30	$ 8,899.30	$ 8,899.30	$ 8,899.30	$ 8,899.30					$ 53,395.80	$ (137,993.80)
FSA ADMIN	$ 4,500.00	$ 399.90	$ 399.90	$ 399.90	$ 374.10	$ 374.10	$ 369.80	$ 374.10						$ 2,691.80	$ 1,808.20
HB CONSULTING FEE	$ 60,000.00	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33	$ 4,583.33					$ 36,666.64	$ 23,333.36
MEDICARE PART B PENSIONS	$ 20,502.00	$ 1,091.94	$ 363.98	$ 727.96	$ 727.96	$ 727.96	$ 727.96	$ 727.96						$ 5,095.72	$ 15,406.28
MEDICARE PART B	$ 8,165.00	$ -	$ -	$ 1,530.90	$ -	$ -	$ 1,530.90	$ -	$ -	$ 1,484.10	$ -	$ -		$ 4,545.90	$ 3,619.10
MERP	$ 14,500.00	$ -	$ 519.81	$ -	$ 369.51		$ 1,404.12	$ 842.97	$ -					$ 3,136.41	$ 11,363.59
SBHP	$ 4,200.00	$ 344.26	$ 344.26	$ 344.26	$ 344.26	$ 344.26	$ 339.47	$ 339.47						$ 2,400.24	$ 1,799.76
STOP LOSS JAN-JUNE	$ 485,769.00	$ -	$ -	$ -	$ -			$ 86,374.46						$ 86,374.46	$ 399,394.54
STOP LOSS JULY - DEC	$ 485,769.00	$ 73,697.58	$ 73,410.26	$ 72,691.96	$ 71,830.00	$ 71,830.00	$ 74,845.86	$ -	$ -	$ -	$ -	$ -	$ -	$ 438,305.66	$ 47,463.34
TENURE SINGLE TO F,MS,PC	$ 113,139.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 113,139.00
TPA	$ 239,859.00	$ 23,972.65	$ 24,987.59	$ 25,782.76	$ 25,795.29	$ 26,919.40	$ 24,668.99	$ 21,685.69						$ 173,812.37	$ 66,046.63
WRAP PROGRAM BILLED	$ (11,000.00)	$ -	$ -	$ (1,029.49)	$ (1,029.49)	$ (1,029.49)	$ (1,029.49)	$ (1,029.49)	$ (1,029.49)					$ (6,176.94)	$ (4,823.06)
														$ 9,450,903.20	$ 2,014,016.80
MONTHLY TOTAL	$ 11,464,920.00	$ 1,388,704.71	$ 1,400,004.75	$ 1,097,253.72	$ 977,157.92	$ 1,059,432.83	$ 1,095,518.73	$ 1,098,456.43	$ 1,291,024.01	$ 43,350.10	$ -	$ -	$ -	$ 9,450,903.20	$ 2,014,016.80