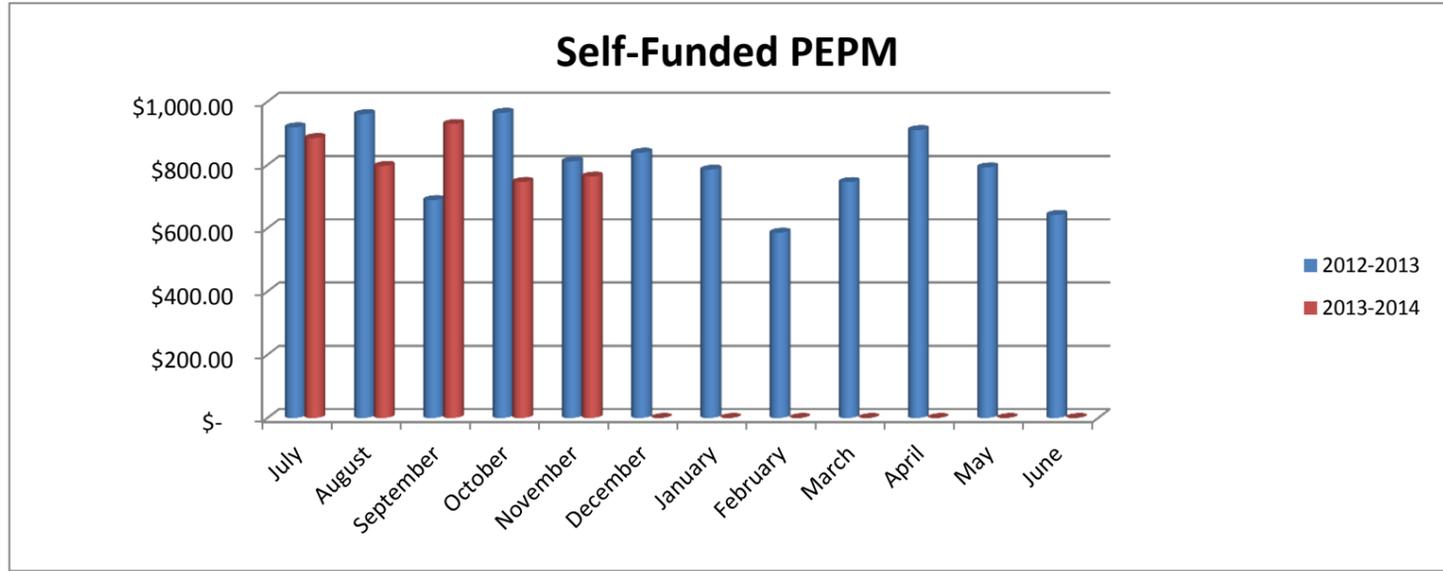
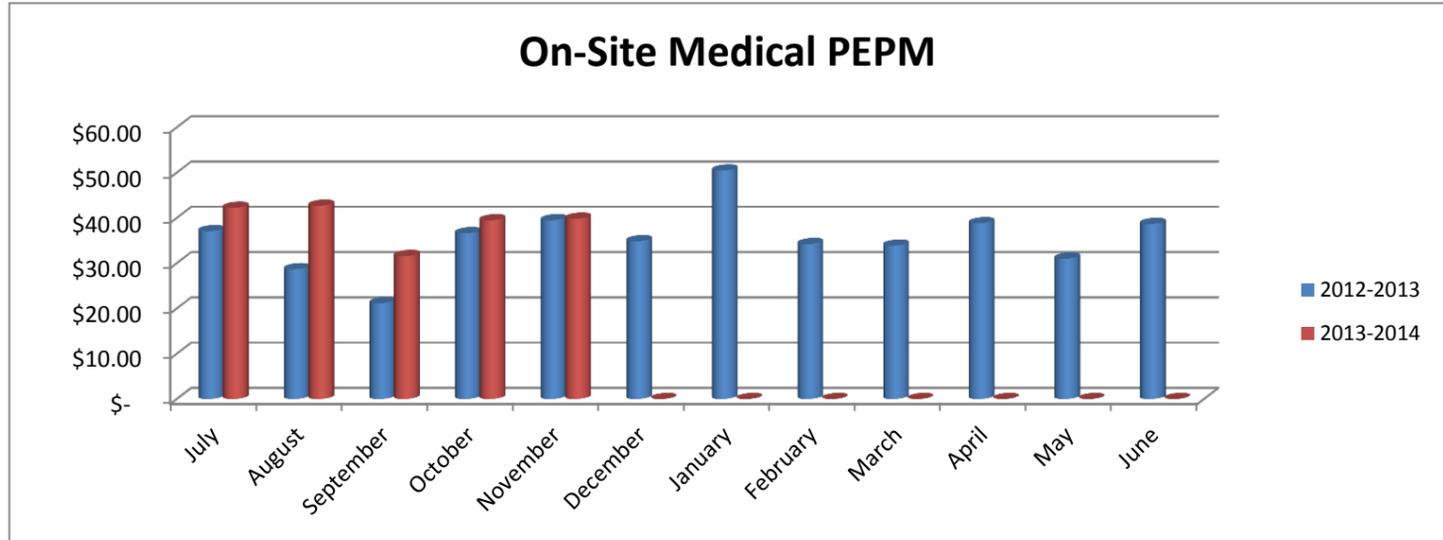


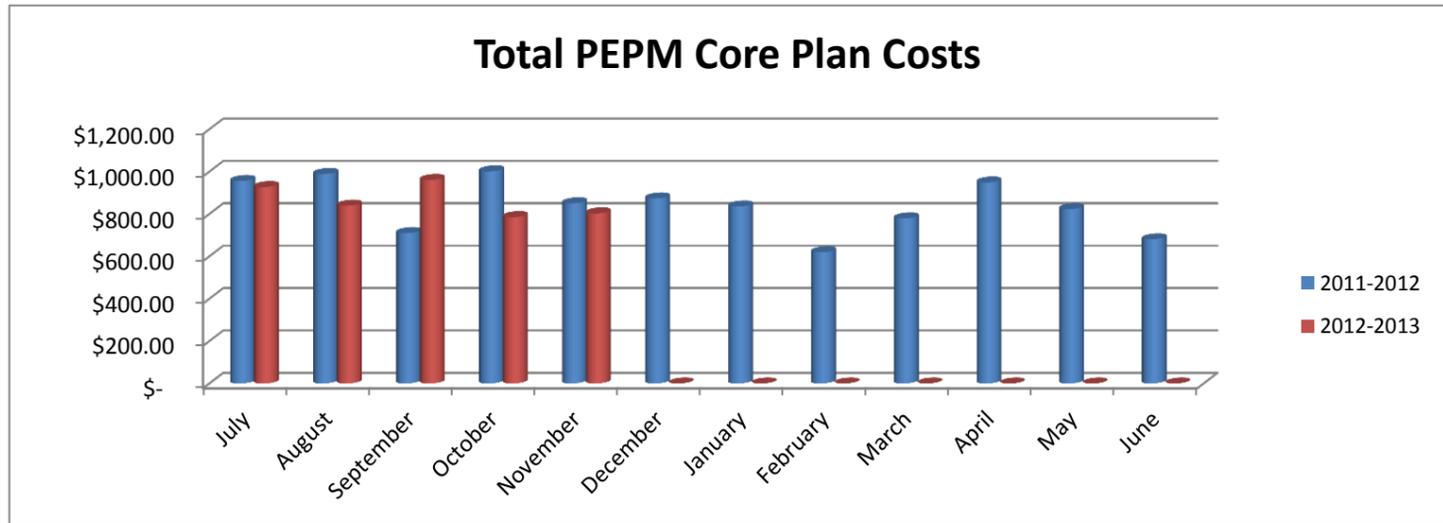
**Plan Costs PEPM for
 Medical, Dental, and Vision**



**Plan Costs PEPM for
 On-Site Clinics**



**Plan Costs PEPM for
 All Core Benefits**



Rutherford County
Insurance Fund Performance (264)
2013 - 2014 Fiscal Year
Back-up Data

2013- 2014(current year)

Medical, Dental, and Vision	Self-Funded Claims	Percentage Medical	Percentage Dental	Percentage Vision	Admin and Premium	Medical and Vision Enrollees	Dental Enrollees	PEPM (based from medical enrollment)
July	\$ 4,361,046.05	94.9%	4.2%	0.9%	\$ 232,248.80	5,190	3,895	\$885.03
August	\$ 3,965,572.18	93.7%	5.1%	1.2%	\$ 183,534.10	5,208	3,916	\$796.68
September	\$ 4,709,250.99	94.9%	3.8%	1.3%	\$ 219,961.75	5,303	3,979	\$929.51
October	\$ 3,778,320.96	95.5%	3.0%	1.5%	\$ 187,607.78	5,315	3,996	\$746.18
November	\$ 3,862,275.47	95.0%	4.0%	1.0%	\$ 204,986.23	5,328	4,014	\$763.37
December	\$ -				\$ -			
January	\$ -				\$ -			
February	\$ -				\$ -			
March	\$ -				\$ -			
April	\$ -				\$ -			
May	\$ -				\$ -			
June	\$ -				\$ -			
YTD (Avg)	\$ 4,135,293.13	94.8%	4.0%	1.2%	\$ 205,667.73	5,269	3,960	\$824.15

On-Site Medical	Office Visits	Retail Visits	Costs	Cost per Visit	PEPM (based from medical enrollment)	Total PEPM Insurance Plan Costs
July	1,453	60	\$ 219,199.54	\$ 144.88	\$42.23	\$ 927.26
August	1,602	104	\$ 222,390.90	\$ 130.36	\$42.70	\$ 839.38
September	1,784	132	\$ 167,532.88	\$ 87.44	\$31.59	\$ 961.11
October	2,413	247	\$ 209,887.36	\$ 78.91	\$39.49	\$ 785.67
November	2,171	227	\$ 212,299.87	\$ 88.53	\$39.85	\$ 803.22
December			\$ -			
January			\$ -			
February			\$ -			
March			\$ -			
April			\$ -			
May			\$ -			
June			\$ -			
YTD (Avg)	1,885	154	\$ 206,262.11	\$ 106.02	\$39.17	\$ 863.33

2012 - 2013(prior year)

Medical, Dental, and Vision	Self-Funded Claims	Percentage Medical	Percentage Dental	Percentage Vision	Admin and Premium	Medical and Vision Enrollees	Dental Enrollees	PEPM (based from medical enrollment)
July	\$ 4,507,724.23	95.1%	3.7%	1.2%	\$ 187,554.66	5,110	3,785	\$918.84
August	\$ 4,703,358.43	95.4%	2.6%	2.0%	\$ 187,650.77	5,093	3,774	\$960.34
September	\$ 3,339,663.48	96.2%	2.8%	1.0%	\$ 187,837.14	5,121	3,804	\$688.83
October	\$ 4,751,526.53	96.5%	2.4%	1.1%	\$ 190,193.60	5,121	3,800	\$964.99
November	\$ 3,962,032.77	96.6%	2.7%	0.7%	\$ 191,051.30	5,120	3,805	\$811.15
December	\$ 4,176,036.95	96.7%	2.6%	0.7%	\$ 188,555.61	5,204	3,928	\$838.70
January	\$ 3,905,783.75	96.7%	2.6%	0.7%	\$ 176,646.89	5,200	3,921	\$785.08
February	\$ 2,858,735.03	95.2%	3.9%	0.9%	\$ 193,148.22	5,210	3,927	\$585.77
March	\$ 3,709,369.35	96.1%	2.6%	1.3%	\$ 176,730.16	5,211	3,919	\$745.75
April	\$ 4,492,033.27	94.4%	4.7%	0.9%	\$ 243,186.82	5,202	3,908	\$910.27
May	\$ 3,942,452.18	95.2%	4.0%	0.8%	\$ 176,618.34	5,199	3,906	\$792.28
June	\$ 3,173,435.90	94.9%	4.2%	0.9%	\$ 159,373.93	5,193	3,900	\$641.79
YTD (Avg)	\$ 3,960,179.32	95.8%	3.2%	1.0%	\$ 188,212.29	5,165	3,865	\$803.65

On-Site Medical	Office Visits	Costs	Cost per Visit	PEPM (based from medical enrollment)	Total PEPM Insurance Plan Costs
July	1,339	\$ 189,453.43	\$ 141.49	\$37.08	\$ 955.92
August	1,404	\$ 146,045.17	\$ 104.02	\$28.68	\$ 989.02
September	1,447	\$ 108,345.52	\$ 74.88	\$21.16	\$ 709.99
October	1,768	\$ 187,613.18	\$ 106.12	\$36.64	\$ 1,001.63
November	2,115	\$ 202,307.50	\$ 95.65	\$39.51	\$ 850.66
December	1,586	\$ 181,399.07	\$ 114.38	\$34.86	\$ 873.56
January	1,593	\$ 262,511.87	\$ 164.79	\$50.48	\$ 835.57
February	1,485	\$ 178,381.77	\$ 120.12	\$34.24	\$ 620.01
March	1,789	\$ 176,602.39	\$ 98.72	\$33.89	\$ 779.64
April	1,839	\$ 202,028.92	\$ 109.86	\$38.84	\$ 949.11
May	1,815	\$ 161,173.26	\$ 88.80	\$31.00	\$ 823.28
June	1,485	\$ 200,903.41	\$ 135.29	\$38.69	\$ 680.48
Total (Avg)	1,639	\$ 183,063.79	\$ 112.84	\$35.42	\$ 839.07

Prior YTD	\$868.83	\$30.89	\$ 901.44
Demonstrated Trend	-5.1%	26.8%	-4.2%

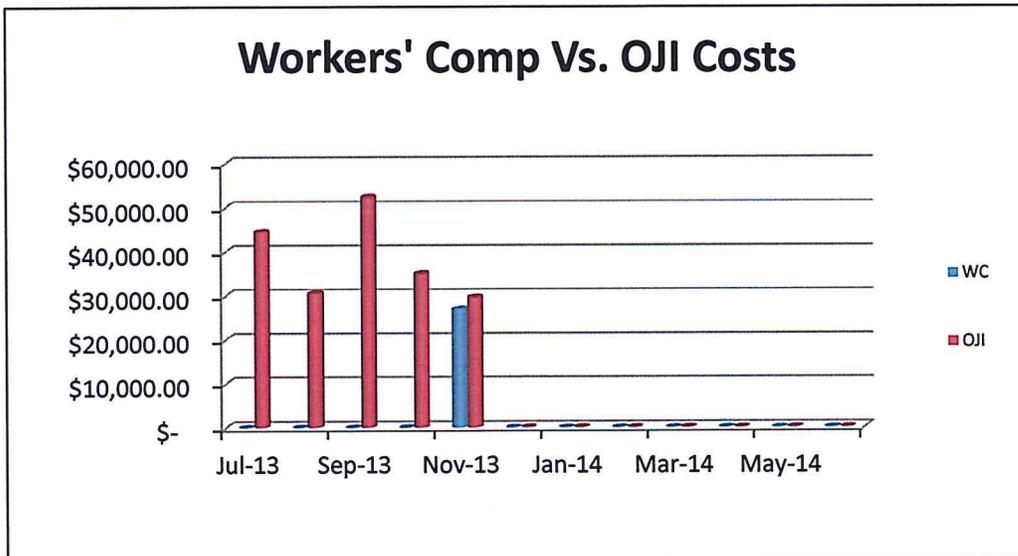
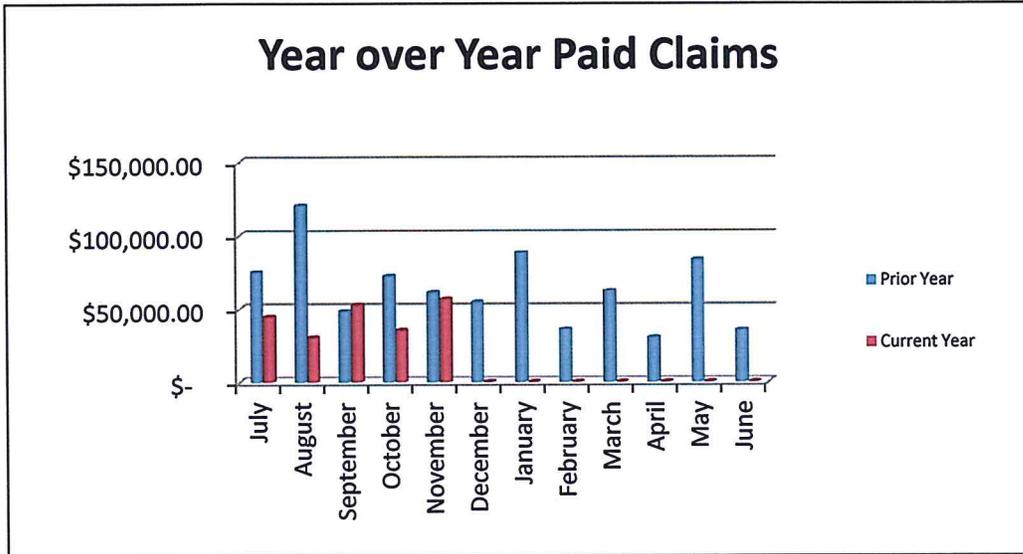
Net OPEB Obligation	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
Co Gen	\$ 11,245,514	\$ 11,402,809	\$ 11,560,104	\$ 11,717,398	\$ 11,874,693							
BOE	\$ 52,200,735	\$ 52,938,124	\$ 53,675,513	\$ 54,412,902	\$ 55,150,291							
Total	\$63,446,249	\$64,340,933	\$65,235,617	\$66,130,301	\$67,024,985							

Rutherford County

Work Injury Fund Performance (266)

2013 - 2014 Fiscal Year

Graphic Illustration



Rutherford County
2013-2014 Monthly Work Injury Fund Performance

Current Year - 2013-2014:		Total	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Average
Employee Count			5,820	5,820	5,820	5,449	5,449	-	-	-	-	-	-	-	5,672
Revenue															
Miscellaneous Refunds	\$	131.95	\$ -	\$ -	\$ 131.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26.39
Insurance Recovery		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self-Ins. Premiums-LTD		134,798.60	6,403.41	6,510.87	40,497.39	40,627.83	40,759.10	-	-	-	-	-	-	-	26,960
Transfer In:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highway		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Schools		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Cafeteria		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste		-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Gen.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$	134,930.55	\$ 6,403.41	\$ 6,510.87	\$ 40,629.34	\$ 40,627.83	\$ 40,759.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,986.11
Expenditures															
Handling Charges	\$	8,860.00	\$ -	\$ -	\$ -	\$ 8,860.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,772.00
Disability Insurance		94,039.50	6,403.41	-	6,515.96	40,492.30	40,627.83	-	-	-	-	-	-	-	18,808
Other Contracted Svcs		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Risk		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on Corp Surety		7,500.00	7,500.00	-	-	-	-	-	-	-	-	-	-	-	1,500
Worker's Comp. Ins.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Self-Ins Claims		218,918.91	44,509.52	30,481.18	52,350.49	34,939.80	56,637.92	-	-	-	-	-	-	-	43,784
Reserve Change		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Other Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$	329,318.41	\$ 58,412.93	\$ 30,481.18	\$ 58,866.45	\$ 84,292.10	\$ 97,265.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,863.68
Total Revenue over (under) Expenditures															
	\$	(194,387.86)	\$ (52,009.52)	\$ (23,970.31)	\$ (18,237.11)	\$ (43,664.27)	\$ (56,506.65)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year - 2012-2013:															
Employee Count		Total	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Average
			5,934	5,934	5,934	5,506	5,506	5,506	6,212	6,212	6,212	6,165	6,165	6,165	5,954
Revenue															
Miscellaneous Refunds	\$	13,418.12	\$ -	\$ 20.60	\$ 410.75	\$ 12,986.77	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,284.84
Insurance Recovery		2,066.38	-	2,066.38	-	-	-	-	-	-	5,250.88	-	-	336.97	638
Self-Ins. Premiums-LTD		128,560.12	6,124.71	6,219.03	38,677.09	38,755.17	38,784.12	38,868.95	33,730.29	47,045.00	35,594.83	38,709.28	43,933.48	33,678.20	33,343
Transfer In:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highway		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Schools		-	-	-	-	-	-	-	263,190.00	-	-	-	171,927.00	-	36,260
Central Cafeteria		-	-	-	-	-	-	-	27,150.00	-	-	-	17,733.00	-	3,740
Solid Waste		-	-	-	-	-	-	-	24,040.00	-	-	-	-	-	2,003
County Gen.		-	-	-	-	-	-	-	276,500.00	-	-	-	-	-	23,042
Total Revenues	\$	144,044.62	\$ 6,124.71	\$ 8,306.01	\$ 39,087.84	\$ 51,741.94	\$ 38,784.12	\$ 88,868.95	\$ 624,610.29	\$ 47,045.00	\$ 40,845.71	\$ 38,709.28	\$ 233,593.48	\$ 34,015.17	\$ 104,311.04
Expenditures															
Handling Charges	\$	9,255.00	\$ -	\$ -	\$ -	\$ 9,255.00	\$ -	\$ -	\$ 9,490.00	\$ -	\$ -	\$ 9,320.00	\$ -	\$ -	\$ 2,338.75
Disability Insurance		128,560.12	-	6,124.71	6,219.03	38,677.09	77,539.29	-	38,868.95	38,788.25	38,739.91	38,841.96	38,709.28	77,611.68	33,343
Other Contracted Svcs		5,250.00	-	5,250.00	-	-	-	-	-	-	-	-	-	-	438
Excess Risk		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on Corp Surety		7,500.00	-	7,500.00	-	-	-	-	-	-	-	-	-	-	625
Worker's Comp. Ins.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Self-Ins Claims		376,882.62	74,775.16	120,348.73	48,361.38	72,325.22	61,072.13	54,492.21	88,111.68	36,066.79	62,339.77	30,557.34	83,660.23	35,275.21	63,949
Reserve Change		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to Other Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$	527,447.74	\$ 74,775.16	\$ 139,223.44	\$ 54,580.41	\$ 120,257.31	\$ 138,611.42	\$ 54,492.21	\$ 136,470.63	\$ 74,855.04	\$ 101,079.68	\$ 78,719.30	\$ 122,369.51	\$ 112,886.89	\$ 100,693.42