DISTRICT 77 SELF-INSURED DENTAL ACCOUNT

Financial Report as of February 28, 2016

July 1, 2015 Beginning Cash Balance		$234,978.59
Revenues from July, 2015 thru February 2016:		
Premium Deposits from District 77 Employees	$379,851.45	
Interest Earnings	$ 14.58	
Total Revenues to Date		$379,866.03
Expenditures from July, 2015 thru February 2016:		
Delta Dental Administrative Costs	$ 35,693.44	
Claims Paid	$352,174.17	
Total Expenditures to Date		$387,867.61
Cash Balance as of February 28, 2016		**$226,977.01**

Recommended Dental Account Reserve:

Three Month Reserve for Claims Incurred but Not Reported	$127,729
Stop Loss Reserve of 25% of Expected Claims	$127,729
Total Recommended Reserve	**$255,458**

	Single	Family
Current Rates Per Month	$ 32.35	$74.38
Delta Recommended 2016-2017 Rates	$ 31.10	$74.98
Monthly Increase (Decrease) Amount	$ (1.25)	$ .60
Annual Increase (Decrease) Amount	$(15.00)	$ 7.20