DISTRICT 77 SELF-INSURED DENTAL ACCOUNT

Financial Report as of February 28, 2018

July 1, 2017 Beginning Cash Balance		$215,177.39
Revenues from July 2017 thru February 2018:		
Premium Deposits from District 77 Employees	$433,784.45	
Interest Earnings	$ 67.82	
Total Revenues to Date		$433,852.27
Expenditures from July 2017 thru February 2018:		
Delta Dental Administrative Costs	$ 36,178.68	
Claims Paid	$394,105.36	
Total Expenditures to Date		$430,284.04
Cash Balance as of February 28, 2018		**$218,745.62**
Recommended Dental Account Reserve:		
Three Month Reserve for Claims Incurred but Not Reported		$147,789.51
Stop Loss Reserve of 25% of Expected Claims		$147,789.51
Total Recommended Reserve		**$295,579.02**