



MEMORANDUM

Missouri Department of Transportation
Financial Services Division
Central Office

TO: Medical Board of Trustees

CC: Brenda Morris, CPA
Chief Financial Officer

Lester Woods, Jr.
Interim Chief Administrative Officer

FROM: Todd Grosvenor 
Financial Services Director

DATE: October 9, 2019

SUBJECT: Missouri Department of Transportation and Missouri State Highway Patrol
Medical and Life Insurance Plan
August 2019 Calendar Year Financial Statements

The August 2019 financial statements for the Medical and Life Insurance Plan are attached. The plan's funded status is \$38.2 million with a calendar year to date net income of \$15.0 million, compared to the previous year's net income of \$6.2 million. The current month's net income of \$362,000 is the result of increases in State Medical Premiums for retirees and Medical Claims due to timing.

Operating revenues decreased \$1.5 million from \$100.2 million to \$98.7 million compared to calendar year 2018. The decrease is the result of State and Member Premiums received on fewer employees and retirees.

Operating expenses decreased \$9.1 million from \$94.2 million to \$85.1 million compared to calendar year 2018. The decrease is due to lower Medical Claims and Change in Incurred But Not Reported Claims.

The Incurred But Not Reported Claims are adjusted biannually, typically in February and June. Based on the current actuarial report, the Incurred But Not Reported liability is \$9.7 million compared to the previous year's \$12.6 million.

**MISSOURI DEPARTMENT OF TRANSPORTATION
& MISSOURI STATE HIGHWAY PATROL
MEDICAL & LIFE INSURANCE PLAN**

FINANCIAL STATEMENTS
August 31, 2019 and 2018

Prepared by:
Lindsey L. Harris-Funk, CGFM
Financial Services Division
October 9, 2019



Missouri Department of Transportation & Missouri State Highway Patrol



Medical And Life Insurance Plan

Statements of Net Position August 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and Cash Equivalents	\$16,232,226	\$10,596,846
Certificate of Deposit	100,000	100,000
Investments	40,087,821	29,032,907
Medical Insurance Premiums Receivable		
MoDOT – Member	2,121	2,027
Highway Patrol – Member	1,056	184
MoDOT – State	957,410	1,486,904
Highway Patrol – State	501,322	498,148
Other Receivable	664,049	675,862
Investment Interest Receivable	<u>144,897</u>	<u>104,822</u>
TOTAL ASSETS	<u>58,690,902</u>	<u>42,497,700</u>
LIABILITIES		
Unearned Revenue		
MoDOT – Member	2,505,695	2,520,185
Highway Patrol – Member	1,005,775	1,008,612
MoDOT – State	3,845,238	3,930,049
Highway Patrol – State	1,873,195	1,888,886
Medicare Part D	---	280,144
Accounts payable		
Administrative Services	850	4,679
Medical Claims	1,554,357	(63,416)
Life Premiums	---	---
Prescription Drugs	---	621,539
Professional Fee	(16,000)	425
Incurred But Not Reported Claims	<u>9,678,000</u>	<u>12,602,000</u>
TOTAL LIABILITIES	<u>20,446,260</u>	<u>22,793,103</u>
TOTAL NET POSITION	<u>\$38,244,642</u>	<u>\$19,704,597</u>



Missouri Department of Transportation & Missouri State Highway Patrol



Medical And Life Insurance Plan

Statements of Revenues, Expenses and Changes in Net Position Eight Months Ended August 31, 2019 and 2018

	August 2019	Calendar Year- to-Date 2019	Calendar Year- to-Date 2018
OPERATING REVENUES			
State Premiums			
Medical (Employee Plans)	\$ 5,808,517	\$ 46,597,603	\$ 47,182,946
Medical (Retiree Plans)	1,965,492	15,207,285	15,890,741
State Paid Life	30,797	249,565	373,191
Member Premiums			
Medical (Employee Plans)	1,344,097	10,763,747	10,869,415
Medical (Retiree Plans)	2,045,213	16,352,590	16,678,966
Optional Life (Employee Plans)	153,162	1,228,292	1,462,749
Optional Life (Retiree Plans)	398,361	3,161,379	3,032,136
Medicare Reimbursement	573,111	2,603,670	2,269,017
Medicare Part D Coverage Gap	164,369	864,009	844,172
Subrogation Refunds	9,138	212,281	105,842
Prescription Formulary Rebates	166,409	1,415,700	1,351,996
Other Income	---	---	126,652
TOTAL OPERATING REVENUES	<u>12,658,666</u>	<u>98,656,121</u>	<u>100,187,823</u>
OPERATING EXPENSES			
State Paid Life Insurance Premiums	30,803	218,489	373,195
Optional Life Insurance Premiums	550,207	3,833,308	4,496,162
Medical Claims	8,515,630	58,139,153	64,385,385
Medicare Prescription Drug Claims	1,343,352	11,099,793	9,421,709
Medicare Part D Coverage Gap	164,369	663,271	844,172
Prescription Drug Claims	1,313,421	9,334,298	10,000,586
Change in Incurred But Not Reported Claims	39,000	(3,131,000)	(2,000)
Administrative Services			
Allsup	---	7,650	9,087
Medical	441,064	3,406,389	3,116,127
Other	---	7,726	8,051
Prescription Drugs	107,196	882,116	907,232
Professional Fees	85,552	617,906	647,308
Miscellaneous	545	2,508	4,212
TOTAL OPERATING EXPENSES	<u>12,591,139</u>	<u>85,081,607</u>	<u>94,211,226</u>
OPERATING INCOME	<u>67,527</u>	<u>13,574,514</u>	<u>5,976,597</u>
NONOPERATING REVENUES (EXPENSES)			
Interest Income	102,582	807,448	482,295
Market Value of Investments Adjustment	194,740	667,218	(263,056)
Investment Fees	(3,289)	(23,497)	(17,727)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>294,033</u>	<u>1,451,169</u>	<u>201,512</u>
NET INCOME (LOSS)	<u>\$ 361,560</u>	15,025,683	6,178,109
NET POSITION, January 1		<u>23,218,959</u>	<u>13,526,488</u>
NET POSITION, July 31		<u>\$ 38,244,642</u>	<u>\$ 19,704,597</u>

**MISSOURI DEPARTMENT OF TRANSPORTATION
& MISSOURI STATE HIGHWAY PATROL
MEDICAL & LIFE INSURANCE PLAN**

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - ROLLING 13 MONTHS
(in thousands)

	<u>Aug-19</u>	<u>Jul-19</u>	<u>Jun-19</u>	<u>May-19</u>	<u>Apr-19</u>	<u>Mar-19</u>	<u>Feb-19</u>	<u>Jan-19</u>	<u>Dec-18</u>	<u>Nov-18</u>	<u>Oct-18</u>	<u>Sep-18</u>	<u>Aug-18</u>
Operating Revenues													
State Premiums - Medical (employee plans)	\$ 5,809	\$ 5,792	\$ 5,784	\$ 5,804	\$ 5,814	\$ 5,858	\$ 5,849	\$ 5,888	\$ 5,896	\$ 5,865	\$ 5,812	\$ 5,814	\$ 5,864
State Premiums - Medical (retiree plans)	1,966	1,460	1,967	1,965	1,962	1,964	1,960	1,964	1,965	1,961	1,979	1,983	1,983
State Premiums - State Paid Life	31	31	31	31	31	31	32	32	46	46	46	46	46
Member Premiums - Medical (employee plans)	1,344	1,389	1,344	1,347	1,379	1,346	1,448	1,379	1,366	1,361	1,394	1,335	1,373
Member Premiums - Medical (retiree plans)	2,045	2,043	2,048	2,045	2,044	2,031	2,051	2,044	2,056	2,072	2,076	2,080	2,077
Member Premiums - Optional Life (employee plans)	153	154	153	154	154	154	154	153	184	183	183	182	183
Member Premiums - Optional Life (retiree plans)	399	398	397	396	394	393	391	390	390	389	389	388	387
Medicare Reimbursement	573	286	323	292	282	280	284	283	279	2,329	282	280	332
Medicare Part D Gap Coverage	164	-	118	115	94	108	146	126	168	160	168	142	158
Subrogation Refunds	9	-	12	13	5	52	54	67	94	3	10	9	12
Prescription Formulary Rebates	166	-	482	105	31	454	178	-	564	20	-	388	6
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenues	<u>12,659</u>	<u>11,553</u>	<u>12,659</u>	<u>12,267</u>	<u>12,190</u>	<u>12,671</u>	<u>12,549</u>	<u>12,114</u>	<u>13,023</u>	<u>14,389</u>	<u>12,339</u>	<u>12,647</u>	<u>12,421</u>
Operating Expenses													
State Paid Life Insurance Premiums	31	31	-	31	31	31	32	32	47	46	46	46	46
Optional Life Insurance Premiums	550	551	-	549	547	547	546	544	575	571	569	568	568
Medical Claims	8,516	7,468	10,573	8,231	6,644	6,860	4,499	5,348	8,571	8,140	8,929	7,876	7,698
Medicare Prescription Drugs Claims	1,343	1,306	1,121	1,371	2,111	1,150	1,179	1,518	1,316	1,404	1,295	1,102	1,293
Medicare Part D Coverage Gap	164	-	118	17	17	107	137	125	165	161	168	143	158
Prescription Drugs Claims	1,313	1,391	1,236	1,191	652	1,926	1,170	453	1,196	1,209	1,310	1,246	1,784
Change in Incurred But Not Reported Claims	39	39	(1,830)	46	46	46	46	(1,563)	52	52	52	51	51
Administrative Service - Allsup	-	1	-	1	2	3	-	2	-	-	1	-	-
Administrative Service - Medical	441	444	394	396	492	446	894	(100)	-	644	388	388	389
Administrative Service - Other	-	-	-	-	-	-	8	-	11	1	1	1	1
Administrative Service - Prescription Drugs	107	105	104	109	111	130	167	50	108	236	107	105	169
Professional Fees	86	62	62	68	92	81	78	88	126	74	76	157	79
Miscellaneous	1	-	-	-	-	-	-	2	5	2	2	13	1
Total Operating Expenses	<u>12,591</u>	<u>11,398</u>	<u>11,778</u>	<u>12,010</u>	<u>10,728</u>	<u>11,327</u>	<u>8,756</u>	<u>6,499</u>	<u>12,172</u>	<u>12,540</u>	<u>12,944</u>	<u>11,697</u>	<u>12,237</u>
Operating Income (Loss)	<u>68</u>	<u>155</u>	<u>881</u>	<u>257</u>	<u>1,462</u>	<u>1,344</u>	<u>3,793</u>	<u>5,615</u>	<u>851</u>	<u>1,849</u>	<u>(605)</u>	<u>950</u>	<u>184</u>
Nonoperating Revenues (Expenses)													
Interest Income	103	104	109	109	102	109	89	82	79	77	71	70	69
Market Value of Investments Adjustment	195	(105)	169	189	(62)	207	32	42	221	45	15	(100)	62
Investment Fee	(4)	(3)	(3)	(3)	(3)	(3)	(2)	(3)	(3)	(2)	(2)	(2)	(2)
Total Nonoperating Revenues (Expenses)	<u>294</u>	<u>(4)</u>	<u>275</u>	<u>295</u>	<u>37</u>	<u>313</u>	<u>119</u>	<u>121</u>	<u>297</u>	<u>120</u>	<u>84</u>	<u>(32)</u>	<u>129</u>
Change in Net Position	<u>362</u>	<u>151</u>	<u>1,156</u>	<u>552</u>	<u>1,499</u>	<u>1,657</u>	<u>3,912</u>	<u>5,736</u>	<u>1,148</u>	<u>1,969</u>	<u>(521)</u>	<u>918</u>	<u>313</u>
Net Position, Beginning of Period	<u>37,882</u>	<u>37,731</u>	<u>36,575</u>	<u>36,023</u>	<u>34,524</u>	<u>32,867</u>	<u>28,955</u>	<u>23,219</u>	<u>22,071</u>	<u>20,102</u>	<u>20,623</u>	<u>19,705</u>	<u>19,392</u>
Net Position, End of Period	<u>\$ 38,244</u>	<u>\$ 37,882</u>	<u>\$ 37,731</u>	<u>\$ 36,575</u>	<u>\$ 36,023</u>	<u>\$ 34,524</u>	<u>\$ 32,867</u>	<u>\$ 28,955</u>	<u>\$ 23,219</u>	<u>\$ 22,071</u>	<u>\$ 20,102</u>	<u>\$ 20,623</u>	<u>\$ 19,705</u>

**MISSOURI DEPARTMENT OF TRANSPORTATION
& MISSOURI STATE HIGHWAY PATROL
MEDICAL & LIFE INSURANCE PLAN**

STATEMENTS OF NET POSITION - 10 YEAR HISTORY
(in thousands)

	Aug-19	10-YR Average	Dec-18	Dec-17	Dec-16	Dec-15	Dec-14	Dec-13	Dec-12	Dec-11	Dec-10	Dec-09
Assets												
Cash and Cash Equivalents	\$ 16,232	\$ 6,728	\$ 9,284	\$ 7,210	\$ 7,092	\$ 8,808	\$ 4,945	\$ 3,426	\$ 3,985	\$ 5,447	\$ 7,666	\$ 9,420
Certificate of Deposit	100	100	100	100	100	100	100	100	100	100	100	100
Investments	40,088	33,971	32,098	25,532	21,320	29,986	35,699	44,573	46,555	41,991	35,189	26,771
Medical Insurance Premiums Receivable												
MoDOT - Member	2	2	(1)	3	2	2	3	1	3	4	2	4
Highway Patrol - Member	1	1	0	1	-	-	2	-	-	-	-	2
MoDOT - State	958	1,493	2,931	1,490	1,386	1,282	1,183	1,133	1,085	2,281	1,096	1,066
Highway Patrol - State	501	509	998	496	850	402	365	337	320	683	322	314
Other Receivable	664	605	627	623	676	776	1,264	618	418	738	312	-
Investment Interest Receivable	145	96	112	70	47	63	96	85	77	125	156	128
Total Assets	<u>58,691</u>	<u>43,507</u>	<u>46,149</u>	<u>35,525</u>	<u>31,473</u>	<u>41,419</u>	<u>43,657</u>	<u>50,273</u>	<u>52,543</u>	<u>51,369</u>	<u>44,855</u>	<u>37,806</u>
Liabilities												
Deferred Revenue												
MoDOT - Member	2,505	2,019	2,325	2,374	2,267	2,114	1,998	1,902	1,809	1,863	1,726	1,812
Highway Patrol - Member	1,006	743	897	930	880	815	744	698	665	679	562	555
MoDOT - State	3,845	3,576	3,967	4,043	3,633	3,338	3,105	3,111	3,096	3,383	4,012	4,069
Highway Patrol - State	1,873	1,598	1,883	1,943	1,737	1,624	1,472	1,459	1,446	1,477	1,490	1,452
Medicare Part D	-	-	-	-	-	-	-	-	-	-	-	-
Payables												
Administrative Services	1	2	-	-	-	4	5	2	-	6	1	1
Aetna Claims	2,035	(9)	631	(79)	-	-	-	-	-	-	-	-
Coventry Claims	(481)	1,182	57	184	622	367	403	752	1,105	2,111	2,218	2,875
Life Premiums	0	481	0	-	580	595	572	552	496	521	514	498
Prescription Drugs	0	1,286	361	-	750	956	2,265	2,156	1,630	1,053	773	1,992
Professional Fees	(16)	20	0	-	-	-	-	-	10	-	82	84
Incurred But Not Reported Claims	9,678	11,615	12,809	12,604	10,114	11,351	10,345	10,457	11,907	11,841	12,256	12,465
Total Liabilities	<u>20,446</u>	<u>22,321</u>	<u>22,930</u>	<u>21,999</u>	<u>20,583</u>	<u>21,164</u>	<u>20,909</u>	<u>21,089</u>	<u>22,164</u>	<u>22,934</u>	<u>23,634</u>	<u>25,803</u>
Total Net Position	<u>\$ 38,245</u>	<u>\$ 21,186</u>	<u>\$ 23,219</u>	<u>\$ 13,526</u>	<u>\$ 10,890</u>	<u>\$ 20,255</u>	<u>\$ 22,748</u>	<u>\$ 29,184</u>	<u>\$ 30,379</u>	<u>\$ 28,435</u>	<u>\$ 21,221</u>	<u>\$ 12,003</u>

**MISSOURI DEPARTMENT OF TRANSPORTATION
& MISSOURI STATE HIGHWAY PATROL
MEDICAL & LIFE INSURANCE PLAN**

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - 10 YEAR HISTORY
(in thousands)

	<u>CY19</u>	<u>10-YR Average</u>	<u>CY18</u>	<u>CY17</u>	<u>CY16</u>	<u>CY15</u>	<u>CY14</u>	<u>CY13</u>	<u>CY12</u>	<u>CY11</u>	<u>CY10</u>	<u>CY09</u>
Operating Revenues												
State Premiums - Medical (employee plans)	\$ 46,598	\$ 60,962	\$ 70,571	\$ 64,064	\$ 59,838	\$ 54,928	\$ 54,951	\$ 54,730	\$ 56,468	\$ 64,980	\$ 65,255	\$ 63,834
State Premiums - Medical (retiree plans)	15,207	18,694	23,778	22,054	20,340	18,889	17,850	17,210	17,022	17,297	16,626	15,876
State Premiums - State Paid Life	249	673	558	562	690	671	662	657	675	732	756	771
Member Premiums - Medical (employee plans)	10,764	13,482	16,344	16,263	15,249	14,135	13,627	13,020	13,502	11,667	11,001	10,010
Member Premiums - Medical (retiree plans)	16,353	19,271	24,964	23,217	21,591	20,198	19,221	18,551	18,351	16,618	15,358	14,639
Member Premiums - Optional Life (employee plans)	1,228	2,661	2,194	2,172	2,629	2,536	2,521	2,497	2,913	3,061	3,061	3,021
Member Premiums - Optional Life (retiree plans)	3,161	3,306	4,587	4,413	3,976	3,790	3,553	3,331	2,674	2,422	2,235	2,078
Medicare Reimbursement	2,604	3,886	5,440	8,510	1,832	3,479	3,172	3,185	3,490	3,205	3,277	3,268
Medicare Part D Gap Coverage	864	1,003	1,479	1,397	1,473	1,467	1,508	993	802	908	-	-
Early Retirement Reinsurance Program	-	349	-	-	-	-	-	-	-	3,491	102	-
American Recovery and Reinvestment Act - COBRA	-	15	-	-	-	-	-	-	-	17	102	30
Subrogation Refunds	212	248	222	262	384	123	-	289	152	234	200	609
Prescription Formulary Rebates	1,416	1,503	2,324	1,650	1,664	1,367	332	1,227	871	1,229	1,806	2,556
Other Income	-	144	127	16	411	44	798	-	39	-	-	-
Total Operating Revenues	98,656	126,195	152,588	144,580	130,077	121,627	118,195	115,690	116,959	125,861	119,677	116,692
Operating Expenses												
State Paid Life Insurance Premiums	219	676	560	563	693	675	666	656	680	735	759	776
Optional Life Insurance Premiums	3,833	5,963	6,779	6,620	6,380	6,298	6,069	5,854	5,535	5,489	5,300	5,102
Transplant Insurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
Medical Claims	58,139	88,595	97,902	96,081	100,528	85,906	89,404	83,956	83,184	86,892	77,837	84,264
Medicare Prescription Drugs	11,099	10,706	14,538	14,821	11,763	9,809	10,470	8,839	8,960	9,290	9,645	8,920
Medicare Part D Coverage Gap	663	1,004	1,480	1,397	1,473	1,473	1,508	993	813	908	-	-
Prescription Drugs Claims	9,334	11,472	14,961	13,113	13,350	12,276	11,265	10,465	9,565	9,796	10,098	9,835
Change in Incurred But Not Reported Claims	(3,131)	(7)	205	2,490	(1,237)	1,006	(112)	(1,450)	66	(209)	(418)	(418)
Administrative Services - Allsup	8	9	10	10	8	6	10	14	9	6	10	5
Administrative Services - Medical	3,407	4,892	4,536	4,580	4,360	4,452	4,368	5,460	5,211	5,611	5,271	5,073
Administrative Services - Healthlink	-	6	-	-	-	-	-	-	-	-	-	60
Administrative Services - Other	8	3	22	9	-	-	-	-	-	-	-	-
Administrative Services - PHP	-	21	-	-	-	-	-	-	-	-	-	213
Administrative Services - Prescription Drugs	882	1,077	1,464	1,517	1,356	1,674	815	973	931	953	824	258
Administrative Services - Meritain Health	-	44	-	-	-	-	-	-	-	-	-	442
Professional Fees	617	1,082	1,081	1,017	993	948	947	950	814	756	1,597	1,720
Miscellaneous	3	15	27	31	51	18	23	21	74	14	20	18
Total Operating Expenses	85,081	125,558	143,565	142,249	139,918	124,535	125,433	116,731	115,842	120,035	111,152	116,268
Operating Income (Loss)	13,575	637	9,023	2,331	(9,841)	(2,908)	(7,238)	(1,041)	1,117	5,826	8,525	424
Nonoperating Revenues (Expenses)												
Interest Income	807	844	781	550	557	641	772	834	1,000	1,166	1,070	1,073
Market Value of Investments Adjustment	667	(160)	(83)	(216)	(53)	(194)	71	(941)	(127)	264	(343)	20
Investment Fee	(23)	(36)	(28)	(29)	(28)	(32)	(41)	(47)	(46)	(42)	(34)	(29)
Total Nonoperating Revenues (Expenses)	1,451	649	670	305	476	415	802	(154)	827	1,388	693	1,064
Change in Net Position	15,026	1,270	9,693	2,636	(9,365)	(2,493)	(6,436)	(1,195)	1,944	7,214	9,218	1,488
Net Position, Beginning of Period	23,219	19,916	13,526	10,890	20,255	22,748	29,184	30,379	28,435	21,221	12,003	10,515
Net Position, End of Period	\$ 38,245	\$ 21,186	\$ 23,219	\$ 13,526	\$ 10,890	\$ 20,255	\$ 22,748	\$ 29,184	\$ 30,379	\$ 28,435	\$ 21,221	\$ 12,003

**MISSOURI DEPARTMENT OF TRANSPORTATION
& MISSOURI STATE HIGHWAY PATROL
MEDICAL & LIFE INSURANCE PLAN**

STATEMENTS OF NET POSITION - ROLLING 13 MONTHS
(in thousands)

	Aug-19	Jul-19	Jun-19	May-19	Apr-19	Mar-19	Feb-19	Jan-19	Dec-18	Nov-18	Oct-18	Sep-18	Aug-18
Assets													
Cash and Cash Equivalents	\$ 16,232	\$ 15,557	\$ 16,440	\$ 16,410	\$ 16,095	\$ 15,351	\$ 16,550	\$ 14,281	\$ 9,284	\$ 9,431	\$ 9,801	\$ 11,478	\$ 10,597
Certificate of Deposit	100	100	100	100	100	100	100	100	100	100	100	100	100
Investments	40,088	39,111	39,956	38,407	36,456	36,190	34,268	31,673	32,098	31,674	30,217	28,644	29,033
Medical Insurance Premiums Receivable													
MoDOT - Member	2	3	4	4	0	(2)	(2)	1	(1)	1	0	1	2
Highway Patrol - Member	1	1	1	1	1	-	-	-	-	-	1	-	-
MoDOT - State	958	1,912	972	965	2,416	1,467	1,471	1,483	2,931	1,470	1,485	1,478	1,487
Highway Patrol - State	501	1,008	1,008	2,012	1,511	1,007	1,004	1,504	998	500	502	505	498
Other Receivable	664	500	500	749	651	557	886	753	627	857	699	817	676
Investment Interest Receivable	145	130	116	117	120	133	143	127	112	102	91	109	105
Total Assets	58,691	58,322	59,097	58,765	57,350	54,803	54,420	49,922	46,149	44,135	42,896	43,132	42,498
Liabilities													
Unearned Revenue													
MoDOT - Member	2,505	2,496	2,523	2,517	2,514	2,493	2,474	2,524	2,325	2,367	2,433	2,495	2,520
Highway Patrol - Member	1,006	1,009	1,009	1,004	991	1,015	974	991	897	939	967	1,001	1,009
MoDOT - State	3,845	3,913	3,911	3,895	3,920	3,931	3,972	3,951	3,967	3,997	3,965	3,920	3,930
Highway Patrol - State	1,873	1,878	1,874	1,872	1,873	1,878	1,880	1,895	1,883	1,887	1,903	1,888	1,889
Medicare Part D	-	-	-	324	-	-	-	-	-	280	-	-	280
Accounts Payable													
Administrative Services	1	1	-	4	2	2	894	-	-	-	-	5	5
Aetna Claims	(481)	938	0	(450)	(445)	(435)	(357)	(273)	631	(266)	(195)	(186)	(121)
Anthem Claims	2,035	0	2,450	2,224	1,088	57	57	57	57	57	57	57	57
Life Premiums	0	0	0	0	0	0	0	576	0	46	46	-	-
Prescription Drugs	0	(16)	0	(630)	0	0	367	0	361	-	904	667	622
Other Payables	0	0	0	0	0	0	0	0	0	-	-	-	-
Professional Fees	(16)	0	0	0	0	0	0	0	0	-	9	-	-
Incurred But Not Reported Claims	9,678	9,639	9,600	11,430	11,384	11,338	11,292	11,246	12,809	12,757	12,705	12,653	12,602
Total Liabilities	20,446	19,858	21,367	22,190	21,327	20,279	21,553	20,967	22,930	22,064	22,794	22,509	22,793
Net Position	\$ 38,245	\$ 38,464	\$ 37,730	\$ 36,575	\$ 36,023	\$ 34,524	\$ 32,867	\$ 28,955	\$ 23,219	\$ 22,071	\$ 20,102	\$ 20,623	\$ 19,705