

**Attachment 2**

**FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM (FEHBP)  
EXPERIENCE-RATED CARRIERS  
SCHEDULE OF SELECTED BALANCES [UNAUDITED]**

**As of and for the Year Ended September 30, 2008**

**REPORTING REQUIREMENTS**

***\*Due to OPM by 1:00 PM EST on October 9, 2008\****

**Instructions for Preparing  
The SCHEDULE OF SELECTED BALANCES [UNAUDITED]**

The Schedule of Selected Balances (SSB) must include balances as of and for Federal fiscal year (FY) ended September 30, 2008 and 2007. The SSB does not include the reporting of any balances that OPM maintains on its own books. Thus, carriers will not include balances on the SSB that relate to their letter-of-credit account (LOCA), including the *Balance in LOCA*, *Interest Receivable on LOCA*, *Interest on LOCA* and *Program Income Receivable*. To assist the carriers in preparing the SSB as of and for FY ended 2008, OPM will provide a Report of Letter of Credit Account Activity as of September 30<sup>th</sup> by the third business day in October.

Carriers should use actual balances to the extent that they are available at the time the SSB is due to OPM. In the absence of a precise measurement of a balance as of the reporting date, carriers should use accounting estimates that they believe are an approximation of the amount of an item.

**ASSETS**

**Cash and Cash Equivalents** - The estimated ending cash and cash equivalents balance as shown on the Consolidated Statement of FEHBP Cash Flows and other related schedules.

**Other (Includes Pre Paid Expense)** - We may require a break-out if we or our auditors judge this category to be material.

**LIABILITIES**

**Health Benefits Incurred but not Reported** - The estimated health benefits charges accrued but not reported (IBNR).

**Claims Reported but not Paid** - The health benefits claims charged but not paid.

**Accrued Administrative Expenses and Retentions** - The estimated total accrued administrative expenses and retentions as of September 30.

**REVENUE**

**Interest Income, Net:** Show the investment interest earned on funds held by the carrier, if applicable.

**EXPENSES**

**Health Benefits Paid:** Show the amount of health benefits paid in the FY.

**Less: Beginning Health Benefits Accrual:** Show the amount of accrued health benefit charges as shown on your prior FY SSB, i.e. September 30.

**Plus: Ending Health Benefits Accrual:** Show the amount of accrued health benefit charges as of September 30.

**Total Health Benefits Charges:** This line item represents a total of Health Benefits Paid, less the beginning health benefits accrual amount and plus the ending health benefits accrual figure.

**Administrative Expenses:** This amount must not exceed 25% of your allowable administrative expenses from October 1 through December 31 of the prior contract year plus 75% of the allowable administrative expenses from January through December 31 of the current contract year as stated on Appendix B contract amendment.

**Service Charge:** This amount must not exceed 25% of your allowable service charge from October 1 through December 31 of the prior contract year plus 75% of the allowable service charge from January through December 31 of the current contract year as stated on Appendix B contract amendment.

**Other:** Show all other expenses not previously listed. We may require a break-out if we or our auditors judge this category to be material.

**Prior Period Adjustment:** Show any prior period adjustments made to your financial statements during FY.

## SCHEDULE OF SELECTED BALANCES

### SCHEDULE OF SELECTED BALANCES [UNAUDITED]

As of and for the year ended September 30, 2008

Carrier Name: \_\_\_\_\_

Enrollment Code: \_\_\_\_\_

ASSETS	FY 2008	FY 2007	
Cash and Cash Equivalents			
Prepaid Expenses			
Other Assets [except Balance in LOCA, Interest Receivable on LOCA and Program Income Receivable]			
LIABILITIES			
Health Benefits Incurred but not Reported (IBNR)			
Claims Reported but not Paid			
Accrued Administrative Expenses			
Other Liabilities [do not include Special Reserve]			
REVENUE			
Interest Income, Net [do not include interest on LOCA]			
EXPENSES			
Health Benefits Paid (A)			
Less: Beginning Health Benefits Accrual, e.g. October 1, (B)			
Plus: Ending Health Benefits Accrual, e.g. September 30, (C)			
Total Health Benefits Charges - (A), (B) and (C)			
Administrative Expenses			
Service Charge			
Other Expenses			
Prior Period Adjustment [reflect as "negative", if increase to equity]			
Preparer Information		CFO/ Accounting Manager Information	
Name [print]		Name [print]	
Signature		Signature	
Date Signed		Date Signed	
Phone		Phone	
Fax		Fax	
Email		Email	