

IN PERSON & VIRTUAL BOARD MEETING

*The Committee meeting will be held prior to the Board of Retirement meeting scheduled prior.



TO VIEW VIA WEB



TO PROVIDE PUBLIC COMMENT

Members of the public may address the Committee orally and in writing. To provide Public Comment, you should visit the above link and complete the request form by selecting whether you will provide oral or written comment from the options located under Options next to the Committee meeting.

Attention: If you have any questions, you may email PublicComment@lacera.com. If you would like to make a public comment during the committee meeting, review the [Public Comment instructions](#).

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
300 N. LAKE AVENUE, SUITE 650, PASADENA, CA

AGENDA

A REGULAR MEETING OF THE INSURANCE, BENEFITS & LEGISLATIVE COMMITTEE AND BOARD OF RETIREMENT*

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

300 N. LAKE AVENUE, SUITE 810, PASADENA, CA 91101

8:30 A.M., WEDNESDAY, JANUARY 3, 2024

This meeting will be conducted by the Insurance, Benefits and Legislative Committee and Board of Retirement both in person and by teleconference under California Government Code Sections 54953(e).

Any person may view the meeting in person at LACERA's offices or online at <https://LACERA.com/leadership/board-meetings>.

The Committee may take action on any item on the agenda, and agenda items may be taken out of order.

COMMITTEE TRUSTEES:

Les Robbins, Chair
Vivian H. Gray, Vice Chair
Shawn R. Kehoe, Trustee
Ronald Okum, Trustee
JP Harris, Alternate Trustee

- I. CALL TO ORDER
- II. PROCEDURE FOR TELECONFERENCE MEETING ATTENDANCE UNDER AB 2449, California Government Code Section 54953(e)
 - A. Just Cause
 - B. Action on Emergency Circumstance Requests
 - C. Statement of Persons Present at AB 2449 Teleconference Locations

III. APPROVAL OF MINUTES

- A. Approval of the Minutes of the Regular Meeting of December 6, 2023

IV. PUBLIC COMMENT

(Members of the public may address the Committee orally and in writing. To provide Public Comment, you should visit <https://LACERA.com/leadership/board-meetings> and complete the request form by selecting whether you will provide oral or written comment from the options located under Options next to the Committee meeting.

If you select oral comment, we will contact you via email with information and instruction as to how to access the meeting as a speaker. You will have up to 3 minutes to address the Committee. Oral comment request will be accepted up to the close of the Public Comment item on the agenda.

If you select written comment, please input your written public comment or documentation on the above link as soon as possible and up to the close of the meeting. Written comment will be made part of the official record of the meeting. If you would like to remain anonymous at the meeting without stating your name, please leave the name field blank in the request form. If you have any questions, you may email PublicComment@lacera.com.)

V. NON-CONSENT ITEMS

- A. **State Engagement: Visit with California State Legislature**

Recommendation as submitted by Barry W. Lew, Legislative Affairs Officer: That the Committee recommend the Board of Retirement approve visits during the 2024 legislative year with the California State Legislature by trustees and staff as designated by the Chair of the Board of Retirement, and approve reimbursement of travel costs incurred in accordance with LACERA's Trustee Travel Policy. (Memo dated December 21, 2023)

VI. REPORTS

- A. **Semi-Annual Report on Approved Engagements**

Barry W. Lew, Legislative Affairs Officer
(For Information Only)

VI. REPORTS (Continued)

B. **Engagement Report for December 2023**

Barry W. Lew, Legislative Affairs Officer
(For Information Only)

C. **Staff Activities Report for December 2023**

Cassandra Smith, Director, Retiree Healthcare
(For Information Only)

D. **LACERA Claims Experience**

Michael Szeto, Segal Consulting
(Presentation)

E. **Federal Legislation**

Stephen Murphy, Segal Consulting
(For Discussion Purposes)

VII. ITEMS FOR STAFF REVIEW

(This item summarizes requests and suggestions by individual trustees during the meeting for consideration by staff. These requests and suggestions do not constitute approval or formal action by the Board, which can only be made separately by motion on an agenda item at a future meeting.)

VIII. ITEMS FOR FUTURE AGENDAS

(This item provides an opportunity for trustees to identify items to be included on a future agenda as permitted under the Board's Regulations.)

IX. GOOD OF THE ORDER

(For Information Purposes Only)

X. ADJOURNMENT

***The Board of Retirement has adopted a policy permitting any member of the Board to attend a standing committee meeting open to the public. In the event five or more members of the Board of Retirement (including members appointed to the Committee) are in attendance, the meeting shall constitute a joint meeting of the Committee and the Board of Retirement. Members of the Board of Retirement who are not members of the Committee may attend and participate in a meeting of a Board Committee but may not vote on any matter discussed at the meeting. The only action the Committee may take at the meeting is approval of a recommendation to take further action at a subsequent meeting of the Board.**

Any documents subject to public disclosure that relate to an agenda item for an open session of the Committee, that are distributed to members of the Committee less than 72 hours prior to the meeting, will be available for public inspection at the time they are distributed to a majority of the Committee, at LACERA's offices at 300 North Lake Avenue, Suite 820, Pasadena, California during normal business hours from 9:00 a.m. to 5:00 p.m. Monday through Friday *and will also be posted on lacera.com at the same time, [Board Meetings | LACERA](#).*

Requests for reasonable modification or accommodation of the telephone public access and Public Comments procedures stated in this agenda from individuals with disabilities, consistent with the Americans with Disabilities Act of 1990, may call the Board Offices at (626) 564-6000, Ext. 4401/4402 from 8:30 a.m. to 5:00 p.m. Monday through Friday or email PublicComment@lacera.com, but no later than 48 hours prior to the time the meeting is to commence.

MINUTES OF THE REGULAR MEETING OF THE INSURANCE, BENEFITS &
LEGISLATIVE COMMITTEE AND BOARD OF RETIREMENT*

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

300 N. LAKE AVENUE, SUITE 810, PASADENA, CA 91101

8:33 A.M. – 8:58 A.M., WEDNESDAY, DECEMBER 6, 2023

This meeting was conducted by the Insurance, Benefits & Legislative
Committee both in person and by teleconference under California
Government Code Section 54953(f)

COMMITTEE TRUSTEES

PRESENT: Les Robbins, Chair (In-Person)
Vivian H. Gray, Vice Chair (In-Person) *(arrived at 8:54 a.m.)*
Shawn R. Kehoe, Trustee (In-Person) *(arrived at 8:39 a.m.)*
Ronald Okum, Trustee (In-Person)
JP Harris, Trustee
(Teleconference due to Just Cause under Section 54953(f))

OTHER BOARD OF RETIREMENT TRUSTEES

Keith Knox, Trustee (In-Person)
Antonio Sanchez, Trustee (In-Person) *(arrived at 8:37 a.m.)*
Herman B. Santos, Trustee (In-Person)

STAFF, ADVISORS AND PARTICIPANTS

Cassandra Smith, Director, Retiree Healthcare

Santos H. Kreimann, Chief Executive Officer

Luis Lugo, Deputy Chief Executive Officer

JJ Popowich, Assistant Executive Officer

Laura Guglielmo, Assistant Executive Officer

Steven P. Rice, Chief Counsel

Barry W. Lew, Legislative Affairs Officer

Segal Consulting

Stephen Murphy, Sr. Vice President

Debbie Donaldson, Sr. Vice President

Michael Szeto, Sr. Actuarial Associate

I. CALL TO ORDER

This meeting was called to order by Chair Robbins at 8:33 a.m. As Trustees Gray and Kehoe had not yet joined the meeting, the Chair announced that Trustee Harris, as the alternate would be a voting member of the Committee.

II. PROCEDURE FOR TELECONFERENCE MEETING ATTENDANCE UNDER AB 2449, California Government Code Section 54953(f)

A. Just Cause

B. Action on Emergency Circumstance Requests

C. Statement of Persons Present at AB 2449 Teleconference Locations

A physical quorum was present at the noticed meeting location. There was one request received from Trustee Harris related to Just Cause (A) due to contagious disease. Trustee Harris confirmed there were no individuals 18 years or older present at the teleconference location. No requests were received for Emergency Circumstances (B).

(Items III-A and V-A were handled out of order, following Item VI-A.)

III. APPROVAL OF MINUTES

A. Approval of the Minutes of the Regular Meeting of November 1, 2023

Trustee Okum made a motion, Trustee Kehoe seconded, to approve the minutes of the regular meeting of November 1, 2023. The motion passed by the following roll call vote:

Yes: Kehoe, Okum, Harris, Robbins

No: None

Absent: Gray

IV. PUBLIC COMMENT

There were no requests from the public to speak

V. NON-CONSENT ITEMS

A. **H.R. 957 – Public Safety Retirees Healthcare Protection Act of 2023**

Recommendation as submitted by Barry W. Lew, Legislative Affairs Officer: That the Committee recommend the Board of Retirement adopt a “Watch” position on H.R. 957, which would enact the “Public Safety Retirees Healthcare Protection Act of 2023.” (Memo dated November 20, 2023)

Trustee Okum made a motion, Trustee Kehoe seconded, to approve staff recommendation. The motion passed by the following roll call vote:

Yes: Kehoe, Okum, Harris, Robbins

No: None

Absent: Gray

VI. REPORTS

A. **Engagement Report for November 2023**

Barry W. Lew, Legislative Affairs Officer
(For Information Only)

The engagement report was discussed. This item was received and filed.

B. **Staff Activities Report for November 2023**

Cassandra Smith, Director, Retiree Healthcare
(For Information Only)

The staff activities report was discussed. This item was received and filed.

C. **LACERA Claims Experience**

Michael Szeto, Segal Consulting
(For Information Only)

The LACERA Claims Experience reports through October were discussed. This item was received and filed.

D. **Federal Legislation**

Stephen Murphy, Segal Consulting
(For Discussion Purposes)

Segal Consulting gave an update on federal legislation.

VII. ITEMS FOR STAFF REVIEW

(This item summarizes requests and suggestions by individual trustees during the meeting for consideration by staff. These requests and suggestions do not constitute approval or formal action by the Board, which can only be made separately by motion on an agenda item at a future meeting.)

There was nothing to report.

VIII. ITEMS FOR FUTURE AGENDAS

(This item provides an opportunity for trustees to identify items to be included on a future agenda as permitted under the Board's Regulations.)

There was nothing to report.

IX. GOOD OF THE ORDER
(For Information Purposes Only)

There was nothing to report.

X. ADJOURNMENT

There being no further business to come before the Committee, the meeting was adjourned at 8:58 a.m.



***The Board of Retirement has adopted a policy permitting any member of the Board to attend a standing committee meeting open to the public. In the event five or more members of the Board of Retirement (including members appointed to the Committee) are in attendance, the meeting shall constitute a joint meeting of the Committee and the Board of Retirement. Members of the Board of Retirement who are not members of the Committee may attend and participate in a meeting of a Board Committee but may not vote on any matter discussed at the meeting. The only action the Committee may take at the meeting is approval of a recommendation to take further action at a subsequent meeting of the Board.**

December 21, 2023

TO: Insurance, Benefits and Legislative Committee
Les Robbins, Chair
Vivian H. Gray, Vice Chair
Shawn R. Kehoe
Ronald A. Okum
JP Harris, Alternate

FROM: Barry W. Lew 
Legislative Affairs Officer

FOR: January 3, 2024 Insurance, Benefits, and Legislative Committee Meeting

SUBJECT: **State Engagement: Visit with California State Legislature**

RECOMMENDATION

That the Insurance, Benefits and Legislative Committee recommend that the Board of Retirement approve visits during the 2024 legislative year with the California State Legislature by trustees and staff as designated by the Chair of the Board of Retirement and approve reimbursement of travel costs incurred in accordance with LACERA's Trustee Travel Policy.

LEGAL AUTHORITY

The Board of Retirement's Policy on Engagement for Public Policy Issues Relating to Plan Administration and Retirement and Health Care Benefits provides for engagement to promote LACERA's presence and visibility with the legislative, executive, and judicial branches of state and federal governments.

DISCUSSION

As noted during a legislative update to the Board of Retirement (BOR) in January 2023 by Naomi Padron, LACERA's state legislative advocate, the general election in November 2022 resulted in 10 new members to the California State Senate and 24 new members to the California State Assembly.

The Senate Labor, Public Employment and Retirement Committee continues to be chaired by Senator Dave Cortese, to whom LACERA staff has been introduced in a previous visit. The Assembly Public Employment and Retirement Committee is chaired by Assemblymember Tina McKinnor, whose district is in Inglewood and with whom LACERA staff has not previously met.

Ms. Padron proposes that LACERA staff and interested trustees conduct a visit with members of the Los Angeles delegation members as well as retirement policy committee

chairs and members. This will continue to maintain LACERA's presence and visibility among legislators and staff. The outreach will be an opportunity for LACERA to provide education and information about LACERA's history, organization, and operations. Moreover, the State Association of County Retirement System (SACRS) will be sponsoring an omnibus bill, which was approved for sponsorship at the recent SACRS 2023 Fall Conference. The upcoming bill contains two proposals (use of prepaid accounts and post-retirement employment compliance) submitted by LACERA to SACRS and provides tangible examples of enhancements to a retirement system's plan administration.

IT IS THEREFORE RECOMMENDED THAT THE COMMITTEE recommend that the Board of Retirement approve a visit during the 2024 legislative year with the California State Legislature by trustees and staff as designated by the Chair of the Board of Retirement and approve reimbursement of travel costs incurred in accordance with LACERA's Trustee Travel Policy.

Reviewed and Approved:



Steven P. Rice, Chief Counsel

cc: Santos H. Kreimann
Luis Lugo
JJ Popowich
Laura Guglielmo
Steven P. Rice
Naomi Padron, MKP Government Relations

FOR INFORMATION ONLY

December 21, 2023

TO: Insurance, Benefits and Legislative Committee
Les Robbins, Chair
Vivian H. Gray, Vice Chair
Shawn R. Kehoe
Ronald Okum
JP Harris, Alternate

FROM: Barry W. Lew 
Legislative Affairs Officer

FOR: January 3, 2024 Insurance, Benefits and Legislative Committee Meeting

SUBJECT: **Semi-Annual Report on Approved Engagements**

LEGAL AUTHORITY

The Board of Retirement's Policy on Engagement for Public Policy Issues Relating to Plan Administration and Retirement and Health Care Benefits provides that staff will present semi-annual reports to the Insurance, Benefits and Legislative Committee each year as to the status of all approved engagements.

ENGAGEMENTS

Meetings with Congress

There were no Congressional meetings scheduled in the second half of 2023.

LACERA trustees and staff will be attending the NCPERS 2024 Legislative Conference on January 22-24, 2024 and participating in Congressional meetings during the NCPERS Policy Day event on January 24.

Meetings with California State Legislature

There were no meetings with California State legislators scheduled in the second half of 2023. Staff and LACERA's state legislative advocate anticipate arranging meetings with state legislators during the 2024 legislative session.

Legislative Positions

During the 2023 legislative session, LACERA adopted positions on the following bills.

AB 1020 (Grayson): Expands the scope of service-connected presumptions related to disability retirement for additional injuries, including post-traumatic stress disorder, skin cancer, lower back impairments, Lyme disease, hernia, pneumonia, and meningitis.

Status: Enacted. Chaptered by Secretary of State – Chapter 554, Statutes of 2023.
(10/08/2023)

Board of Retirement Position: Neutral.

HR 82 (Graves): Amends Social Security Act to repeal the Government Pension Offset and Windfall Elimination Provision.

Status: To House Committee on Ways and Means. (01/09/2023)

Board of Retirement Position: Support.

HR 4260 (Neal): Amends Social Security Act to provide an equitable benefit formula for beneficiaries with noncovered employment and to provide relief for beneficiaries affected by the Windfall Elimination Provision.

Status: To House Committee on Ways and Means. (06/21/2023)

Board of Retirement Position: Support.

HR 5342 (Arrington): Amends Social Security Act to provide an equitable benefit formula for beneficiaries with noncovered employment and to provide relief for beneficiaries affected by the Windfall Elimination Provision.

Status: To House Committee on Ways and Means. (09/05/2023)

Board of Retirement Position: Support.

S 597 (Brown): Amends Social Security Act to repeal the Government Pension Offset and Windfall Elimination Provision.

Status: To Senate Committee on Finance. (03/01/2023)

Board of Retirement Position: Support.

SACRS Legislative Committee

The State Association of County Retirement Systems (SACRS) Legislative Committee continues to meet virtually, and staff participates in monthly virtual meetings of the Committee. The Committee's activities include monitoring current legislation, formulating and advocating legislative proposals, and discussing current events related to public pension plans.

SACRS will be sponsoring an omnibus bill for the 2024 legislative session, which will include, among other proposals, LACERA's proposal on the use of prepaid accounts and post-retirement employment compliance.

CONCLUSION

Staff will continue to work with its legislative advocates and the SACRS Legislative Committee to monitor and advocate on issues relevant to LACERA.

Reviewed and Approved:



Steven P. Rice, Chief Counsel

cc: Board of Investments
Santos H. Kreimann
Luis Lugo
JJ Popowich
Laura Guglielmo
Steven P. Rice
Jon Grabel
Anthony Roda, Williams & Jensen
Shane Doucet, Doucet Consulting Solutions
Shari McHugh, McHugh Koepke & Associates
Naomi Padron, McHugh Koepke & Associates

**INSURANCE, BENEFITS & LEGISLATIVE COMMITTEE
ENGAGEMENT REPORT
DECEMBER 2023
FOR INFORMATION ONLY**

Which Matters More: Wages or Benefits?

As discussed at a recent conference of the Defined Contribution Institutional Investment Association (DCIIA), the robustness of an employer's matching contribution to their defined contribution plan is a significant factor in attracting and retaining staff.

A postdoctoral researcher with the National Bureau of Economic Research analyzed a large dataset of about one-third of the U.S. workforce and observed employees moving from firm to firm along with each firm's corresponding wages and retirement benefits. Her analysis indicates that employees give preference to jobs with lower wages but robust employer matches compared to higher paying jobs without this benefit. She found that workers value retirement benefits two to three times more than wage increases for similar jobs within similar industries.

However, that preference varies demographically. Higher-income and older workers prioritize retirement benefits, whereas younger and lower-income workers prefer immediate wages, which creates complexity in balancing wages and benefits. For example, Oak Ridge National Laboratory, a federal contractor with the Department of Energy, has a \$4 billion pension plan. However, during the pandemic, workers were leaving for jobs that offered 15% to 20% more pay as well as remote work. Thus, increasing compensation was necessary to retain staff, while education about retirement plans was also necessary for younger employees who may not immediately appreciate the long-term value of benefits. ([Source](#))

35 and Under in the Public Sector: Why Younger Workers Enter and Why They Stay (Or Don't)

MissionSquare Research Institute conducted a national online survey of 1,004 state and local government employees aged 35 and under. The survey assessed motivations for working in the public sector, attitudes about finances and financial outlook, views on employer benefits and retirement, morale and job satisfaction, and retention issues.

The following are some of the key findings in the survey:

- Factors that attracted respondents to their current job: job security (32%), work/life balance (29%), health insurance (28%), and personal job satisfaction (28%).
- 70% believe that *benefits* offered by their employer are competitive, whereas fewer (53%) think their *wage* compensation is competitive.

- Overall, respondents feel they have a good understanding of their retirement and healthcare benefits, although they desire more education on how much to save and whether they are on track.
- 77% think they should be saving more for retirement but face challenges in being able to afford to do so, having other savings priorities, and having too much debt.
- Respondents feel it is important that their workplace improves communities (67%), has strong team dynamics (65%), has a culture of intellectual engagement, and aligns with their values (64%).
- Despite having positive morale regarding work, 60% are considering changing jobs in the near future with a higher salary being the most common response (71%), promotion/advance (42%), stress and burnout (37%), more meaningful work (33%), and ability to remote work (30%).
- 48% of respondents would be very or extremely likely to recommend a career in public service to friends and family, and 46% intend to stay in public service until retirement.
- Respondents describe individuals who have the best fit for public service as being caring, compassionate, empathetic, or understanding.

[\(Source\)](#) [\(Source\)](#)

Gen X Still Falling Short of Retirement Savings Expectations

A recent survey by Schroders Investment Management Ltd. In its 2023 U.S. Retirement Survey finds that Generation X, who are aged 43 to 58, faces the most significant retirement savings gap among current generations. Gen Xers estimate needing \$1,112,183 for retirement but anticipate having only \$661,013 saved, creating a shortfall of \$451,170, which surpasses the expected shortfall of Millennials and Baby Boomers.

Gen Xers rely on 401(k) plans over pensions and missed out on automation features like auto-enrolment, auto-escalation, and target-date funds. About 61% are not confident in achieving their retirement goals, and 45% have not done any retirement planning. They also allocate 32% of retirement assets to cash due to fear of loss (63%) and uncertainty in strategy (24%). As to Social Security benefits, 11% plan to wait until the maximum age of 70 to receive benefits, and 47% report concern about Social Security depletion.

The study advocates for diversification, taking advantage of employer matches, tailored education for retirement preparedness. [\(Source\)](#)

California Safety Members Taking Their Pensions to Idaho

The city of Eagle, Idaho, about 10 miles northwest of Boise, is a popular retirement destination for California safety retirees, whose public pension money is the lifeblood of the city's economy. However, the influx of retired California cops and firefighters has caused political tensions such as during a mayoral election where it was a contest of being the "least Californian" among the Republican candidates. The newcomers are sparking concerns from more established locals that California's liberal ideals are being imported into the area.

The incumbent mayor criticized retired California police and firefighters for collecting more in their pensions than their local counterparts earn in salary and that they advocate for Idaho to give the same level of benefits as California. His concern with raising taxes was evident in his response to inquiries about why more maintenance workers were not hired to pick up garbage in the streets: "So you want your taxes to go up. You want more government?"

A number of transplants are profiled in the article, which discusses their grievances for moving out of California after retirement. These range from disillusionment with taxation and California's governance to changing perceptions of law enforcement, all of which prompted migration to a more ideologically aligned and financially favorable region such as Idaho. ([Source](#))

**INSURANCE, BENEFITS & LEGISLATIVE COMMITTEE
RETIREE HEALTHCARE BENEFITS PROGRAM
STAFF ACTIVITIES REPORT
DECEMBER 2023
FOR INFORMATION ONLY**

2024 - Medicare Part B Premium Reimbursement Program

At their December 5, 2023, Board meeting, the Board of Supervisors approved renewing the Medicare Part B Premium Reimbursement Program for the 2024 calendar year for retirees and/or their eligible dependents currently enrolled in a LACERA-administered Medicare Advantage Prescription Drug Plan (MAPD) or Medicare Supplement Plan. The Medicare Part B premium reimbursement amount is up to standard rate of \$174.70 (single party) and \$349.40 (two-party) in 2024.

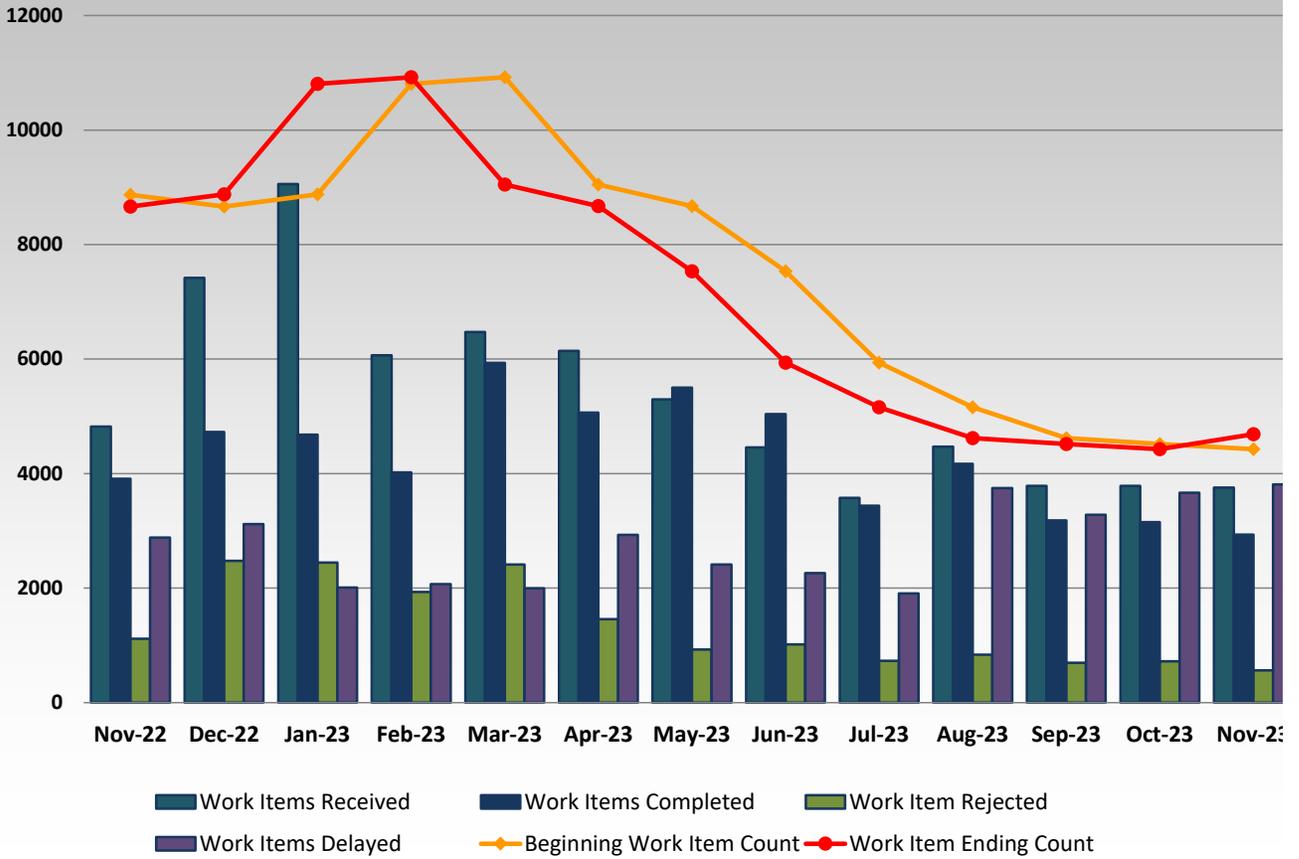
Staff conducted a mass mailing to all members/survivors currently enrolled in a LACERA-administered MAPD Plan or Medicare Supplement Plan on December 20, 2023, to submit their Part B Premium Amount Verification from Social Security or Medicare, as applicable. Kudos to RHC, Communications, and Systems staff for their support.

Retiree Healthcare Division

Trend Report

NOV. 2022 - NOV. 2023

Updated 12/28/2023

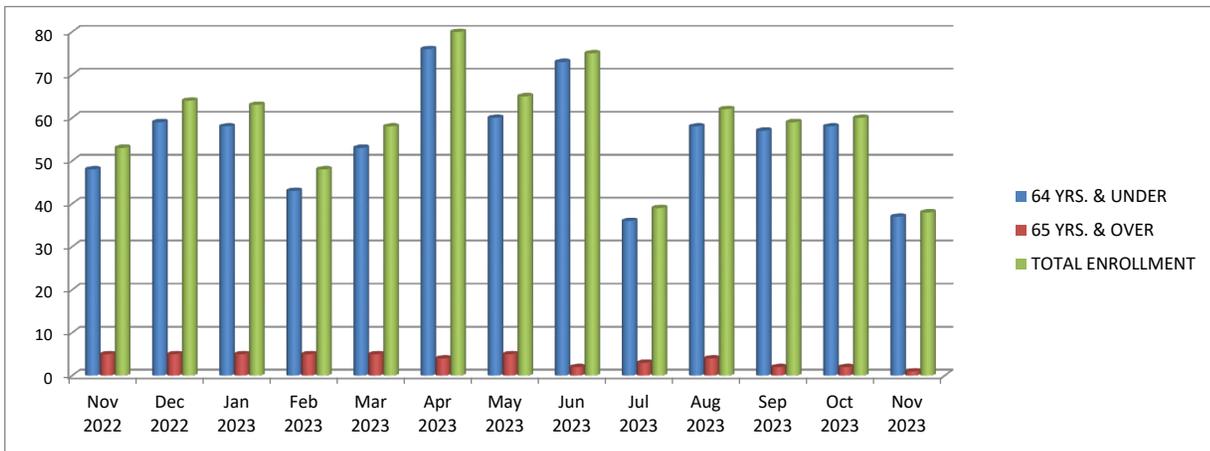


| | Beginning Work Item Count | Work Items Received | Work Items Completed | Work Item Rejected | Work Items Delayed | Work Item Ending Count |
|--------|---------------------------|---------------------|----------------------|--------------------|--------------------|------------------------|
| Nov-22 | 8868 | 4822 | 3911 | 1114 | 2884 | 8665 |
| Dec-22 | 8665 | 7418 | 4728 | 2476 | 3116 | 8879 |
| Jan-23 | 8879 | 9057 | 4680 | 2448 | 2010 | 10808 |
| Feb-23 | 10808 | 6067 | 4019 | 1934 | 2070 | 10922 |
| Mar-23 | 10922 | 6472 | 5934 | 2411 | 1999 | 9049 |
| Apr-23 | 9049 | 6144 | 5065 | 1458 | 2930 | 8670 |
| May-23 | 8670 | 5294 | 5503 | 926 | 2412 | 7535 |
| Jun-23 | 7535 | 4458 | 5039 | 1018 | 2263 | 5939 |
| Jul-23 | 5939 | 3576 | 3438 | 730 | 1908 | 5157 |
| Aug-23 | 5157 | 4471 | 4172 | 836 | 3746 | 4620 |
| Sep-23 | 4620 | 3787 | 3181 | 698 | 3282 | 4515 |
| Oct-23 | 4515 | 3784 | 3151 | 721 | 3665 | 4427 |
| Nov-23 | 4427 | 3757 | 2936 | 565 | 3812 | 4689 |

Retirees Monthly Age Breakdown NOV. 2022 - NOV. 2023

Disability Retirement

| MONTH | 64 YRS. & UNDER | 65 YRS. & OVER | TOTAL ENROLLMENT |
|----------|-----------------|----------------|------------------|
| Nov 2022 | 48 | 5 | 53 |
| Dec 2022 | 59 | 5 | 64 |
| Jan 2023 | 58 | 5 | 63 |
| Feb 2023 | 43 | 5 | 48 |
| Mar 2023 | 53 | 5 | 58 |
| Apr 2023 | 76 | 4 | 80 |
| May 2023 | 60 | 5 | 65 |
| Jun 2023 | 73 | 2 | 75 |
| Jul 2023 | 36 | 3 | 39 |
| Aug 2023 | 58 | 4 | 62 |
| Sep 2023 | 57 | 2 | 59 |
| Oct 2023 | 58 | 2 | 60 |
| Nov 2023 | 37 | 1 | 38 |



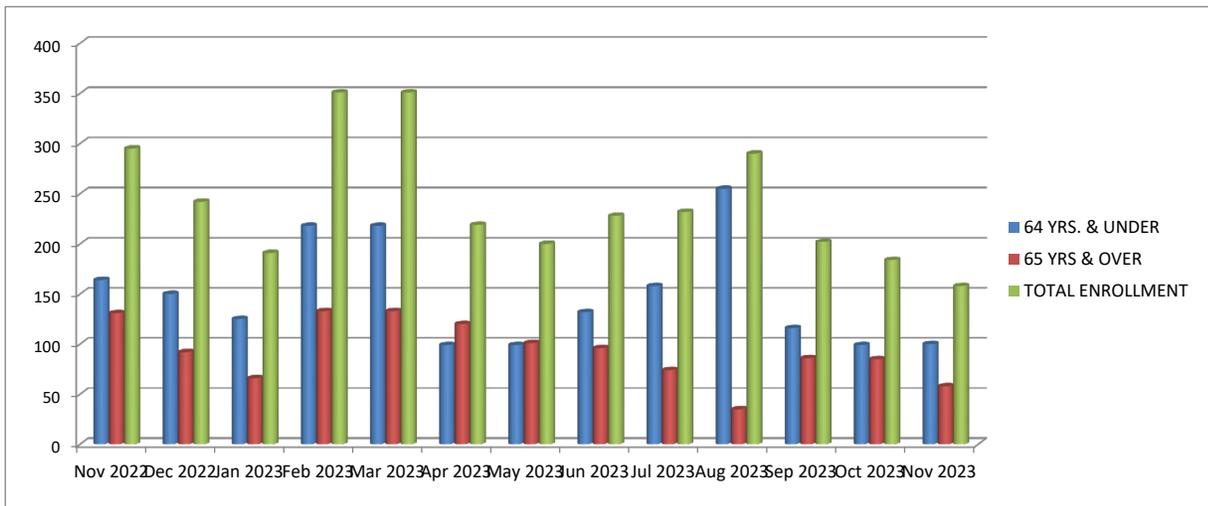
PLEASE NOTE:

- Next Report will include the following dates: December 1, 2022, through December 31, 2023.

Retirees Monthly Age Breakdown NOV. 2022 - NOV. 2023

Service Retirement

| MONTH | 64 YRS. & UNDER | 65 YRS & OVER | TOTAL ENROLLMENT |
|----------|-----------------|---------------|------------------|
| Nov 2022 | 164 | 131 | 295 |
| Dec 2022 | 150 | 92 | 242 |
| Jan 2023 | 125 | 66 | 191 |
| Feb 2023 | 218 | 133 | 351 |
| Mar 2023 | 218 | 133 | 351 |
| Apr 2023 | 99 | 120 | 219 |
| May 2023 | 99 | 101 | 200 |
| Jun 2023 | 132 | 96 | 228 |
| Jul 2023 | 158 | 74 | 232 |
| Aug 2023 | 255 | 35 | 290 |
| Sep 2023 | 116 | 86 | 202 |
| Oct 2023 | 99 | 85 | 184 |
| Nov 2023 | 100 | 58 | 158 |



PLEASE NOTE:

- Next Report will include the following dates: December 1, 2022, through December 31, 2023.

Medicare Part B Reimbursement and Penalty Report
PAY PERIOD 12/31/2023

| Deduction Code | No. of Members | Reimbursement Amount | No. of Penalties | Penalty Amount |
|----------------------------------|----------------|-----------------------|------------------|-----------------|
| ANTHEM BC III | | | | |
| 240 | 7542 | \$1,206,232.15 | 2 | \$129.57 |
| 241 | 132 | \$20,678.00 | 0 | \$0.00 |
| 242 | 934 | \$154,387.16 | 0 | \$0.00 |
| 243 | 4514 | \$1,446,966.11 | 0 | \$0.00 |
| 244 | 16 | \$366.80 | 0 | \$0.00 |
| 245 | 56 | \$11,000.40 | 0 | \$0.00 |
| 246 | 13 | \$1,951.60 | 0 | \$0.00 |
| 247 | 154 | \$26,677.80 | 0 | \$0.00 |
| 248 | 15 | \$4,464.50 | 1 | \$43.00 |
| 249 | 67 | \$21,920.40 | 0 | \$0.00 |
| 250 | 17 | \$5,487.30 | 0 | \$0.00 |
| Plan Total: | 13,460 | \$2,900,132.22 | 3 | \$172.57 |
| CIGNA - PREFERRED with RX | | | | |
| 321 | 33 | \$5,140.10 | 0 | \$0.00 |
| 322 | 7 | \$1,027.00 | 0 | \$0.00 |
| 324 | 22 | \$6,060.90 | 0 | \$0.00 |
| 327 | 1 | \$104.90 | 0 | \$0.00 |
| Plan Total: | 63 | \$12,332.90 | 0 | \$0.00 |
| KAISER SR. ADVANTAGE | | | | |
| 394 | 20 | \$3,229.20 | 0 | \$0.00 |
| 397 | 3 | \$494.00 | 0 | \$0.00 |
| 398 | 8 | \$2,795.20 | 0 | \$0.00 |
| 403 | 11905 | \$1,870,791.49 | 0 | \$0.00 |
| 413 | 1547 | \$252,562.34 | 0 | \$0.00 |
| 418 | 6320 | \$2,026,958.43 | 0 | \$0.00 |
| 419 | 226 | \$33,137.50 | 0 | \$0.00 |
| 426 | 251 | \$38,949.40 | 0 | \$0.00 |
| 427 | 1 | (\$329.80) | 0 | \$0.00 |
| 445 | 2 | \$349.40 | 0 | \$0.00 |
| 446 | 1 | \$145.10 | 0 | \$0.00 |
| 451 | 36 | \$6,081.80 | 0 | \$0.00 |
| 455 | 7 | \$1,222.90 | 0 | \$0.00 |
| 457 | 14 | \$4,704.60 | 0 | \$0.00 |
| 459 | 1 | \$349.40 | 0 | \$0.00 |
| 462 | 87 | \$12,878.50 | 0 | \$0.00 |
| 465 | 1 | \$174.70 | 0 | \$0.00 |
| 466 | 30 | \$9,490.10 | 0 | \$0.00 |
| 472 | 28 | \$4,494.20 | 0 | \$0.00 |
| 476 | 2 | \$259.00 | 0 | \$0.00 |
| 478 | 13 | \$4,432.80 | 0 | \$0.00 |
| 479 | 1 | \$144.60 | 0 | \$0.00 |
| 482 | 86 | \$13,604.90 | 0 | \$0.00 |
| 488 | 37 | \$12,197.50 | 0 | \$0.00 |
| 491 | 1 | \$148.50 | 0 | \$0.00 |
| Plan Total: | 20,628 | \$4,299,265.76 | 0 | \$0.00 |

Medicare Part B Reimbursement and Penalty Report

PAY PERIOD 12/31/2023

| Deduction Code | No. of Members | Reimbursement Amount | No. of Penalties | Penalty Amount |
|--|-----------------------|-----------------------------|-------------------------|-----------------------|
| SCAN | | | | |
| 611 | 289 | \$47,000.60 | 0 | \$0.00 |
| 613 | 92 | \$29,003.60 | 0 | \$0.00 |
| 620 | 5 | \$802.70 | 0 | \$0.00 |
| 622 | 9 | \$1,489.90 | 0 | \$0.00 |
| 623 | 2 | \$559.20 | 0 | \$0.00 |
| Plan Total: | 397 | 78,856 | 0 | 0 |
| UNITED HEALTHCARE GROUP MEDICARE ADV. HMO | | | | |
| 701 | 2076 | \$337,934.50 | 1 | \$36.50 |
| 702 | 391 | \$65,777.20 | 0 | \$0.00 |
| 703 | 1340 | \$436,650.40 | 0 | \$0.00 |
| 704 | 98 | \$17,831.60 | 0 | \$0.00 |
| 705 | 47 | \$16,003.10 | 0 | \$0.00 |
| Plan Total: | 3,952 | \$874,196.80 | 1 | \$36.50 |
| Grand Total: | 38,500 | \$8,164,783.68 | 4 | \$209.07 |

Medicare Part B Reimbursement and Penalty Report
PAY PERIOD 12/31/2023

| Deduction Code | No. of Members | Reimbursement Amount | No. of Penalties | Penalty Amount |
|----------------------------------|----------------|-----------------------|------------------|-----------------|
| ANTHEM BC III | | | | |
| 240 | 7542 | \$1,206,232.15 | 2 | \$129.57 |
| 241 | 132 | \$20,678.00 | 0 | \$0.00 |
| 242 | 934 | \$154,387.16 | 0 | \$0.00 |
| 243 | 4514 | \$1,446,966.11 | 0 | \$0.00 |
| 244 | 16 | \$366.80 | 0 | \$0.00 |
| 245 | 56 | \$11,000.40 | 0 | \$0.00 |
| 246 | 13 | \$1,951.60 | 0 | \$0.00 |
| 247 | 154 | \$26,677.80 | 0 | \$0.00 |
| 248 | 15 | \$4,464.50 | 1 | \$43.00 |
| 249 | 67 | \$21,920.40 | 0 | \$0.00 |
| 250 | 17 | \$5,487.30 | 0 | \$0.00 |
| Plan Total: | 13,460 | \$2,900,132.22 | 3 | \$172.57 |
| CIGNA - PREFERRED with RX | | | | |
| 321 | 33 | \$5,140.10 | 0 | \$0.00 |
| 322 | 7 | \$1,027.00 | 0 | \$0.00 |
| 324 | 22 | \$6,060.90 | 0 | \$0.00 |
| 327 | 1 | \$104.90 | 0 | \$0.00 |
| Plan Total: | 63 | \$12,332.90 | 0 | \$0.00 |
| KAISER SR. ADVANTAGE | | | | |
| 394 | 20 | \$3,229.20 | 0 | \$0.00 |
| 397 | 3 | \$494.00 | 0 | \$0.00 |
| 398 | 8 | \$2,795.20 | 0 | \$0.00 |
| 403 | 11905 | \$1,870,791.49 | 0 | \$0.00 |
| 413 | 1547 | \$252,562.34 | 0 | \$0.00 |
| 418 | 6320 | \$2,026,958.43 | 0 | \$0.00 |
| 419 | 226 | \$33,137.50 | 0 | \$0.00 |
| 426 | 251 | \$38,949.40 | 0 | \$0.00 |
| 427 | 1 | (\$329.80) | 0 | \$0.00 |
| 445 | 2 | \$349.40 | 0 | \$0.00 |
| 446 | 1 | \$145.10 | 0 | \$0.00 |
| 451 | 36 | \$6,081.80 | 0 | \$0.00 |
| 455 | 7 | \$1,222.90 | 0 | \$0.00 |
| 457 | 14 | \$4,704.60 | 0 | \$0.00 |
| 459 | 1 | \$349.40 | 0 | \$0.00 |
| 462 | 87 | \$12,878.50 | 0 | \$0.00 |
| 465 | 1 | \$174.70 | 0 | \$0.00 |
| 466 | 30 | \$9,490.10 | 0 | \$0.00 |
| 472 | 28 | \$4,494.20 | 0 | \$0.00 |
| 476 | 2 | \$259.00 | 0 | \$0.00 |
| 478 | 13 | \$4,432.80 | 0 | \$0.00 |
| 479 | 1 | \$144.60 | 0 | \$0.00 |
| 482 | 86 | \$13,604.90 | 0 | \$0.00 |
| 488 | 37 | \$12,197.50 | 0 | \$0.00 |
| 491 | 1 | \$148.50 | 0 | \$0.00 |
| Plan Total: | 20,628 | \$4,299,265.76 | 0 | \$0.00 |

Medicare Part B Reimbursement and Penalty Report
PAY PERIOD 12/31/2023

| Deduction Code | No. of Members | Reimbursement Amount | No. of Penalties | Penalty Amount |
|--|-----------------------|-----------------------------|-------------------------|-----------------------|
| SCAN | | | | |
| 611 | 289 | \$47,000.60 | 0 | \$0.00 |
| 613 | 92 | \$29,003.60 | 0 | \$0.00 |
| 620 | 5 | \$802.70 | 0 | \$0.00 |
| 622 | 9 | \$1,489.90 | 0 | \$0.00 |
| 623 | 2 | \$559.20 | 0 | \$0.00 |
| Plan Total: | 397 | 78,856 | 0 | 0 |
| UNITED HEALTHCARE GROUP MEDICARE ADV. HMO | | | | |
| 701 | 2076 | \$337,934.50 | 1 | \$36.50 |
| 702 | 391 | \$65,777.20 | 0 | \$0.00 |
| 703 | 1340 | \$436,650.40 | 0 | \$0.00 |
| 704 | 98 | \$17,831.60 | 0 | \$0.00 |
| 705 | 47 | \$16,003.10 | 0 | \$0.00 |
| Plan Total: | 3,952 | \$874,196.80 | 1 | \$36.50 |
| LOCAL 1014 | | | | |
| 804 | 184 | \$41,938.70 | 0 | \$0.00 |
| 805 | 223 | \$46,228.20 | 0 | \$0.00 |
| 806 | 705 | \$278,085.50 | 0 | \$0.00 |
| 807 | 52 | \$11,512.80 | 0 | \$0.00 |
| 808 | 17 | \$6,708.40 | 0 | \$0.00 |
| 812 | 254 | \$49,108.60 | 0 | \$0.00 |
| 813 | 1 | \$174.70 | 0 | \$0.00 |
| Plan Total: | 1,436 | \$433,756.90 | 0 | \$0.00 |
| Grand Total: | 39,936 | \$8,598,540.58 | 4 | \$209.07 |

Medical and Dental Vision Insurance Premiums January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|---|--------------|------------------------|---------------------|------------------------|------------------------|---------------------|------------------------|
| Medical Plan | | | | | | | |
| Anthem Blue Cross Prudent Buyer Plan | | | | | | | |
| 201 | 456 | \$434,002.56 | \$65,062.05 | \$370,745.65 | \$435,807.70 | (\$3,807.04) | \$432,000.66 |
| 202 | 241 | \$451,132.72 | \$39,684.68 | \$409,576.12 | \$449,260.80 | (\$3,743.84) | \$445,516.96 |
| 203 | 74 | \$156,323.52 | \$25,561.00 | \$130,762.52 | \$156,323.52 | \$0.00 | \$156,323.52 |
| 204 | 30 | \$36,692.10 | \$8,928.39 | \$26,540.64 | \$35,469.03 | \$0.00 | \$35,469.03 |
| SUBTOTAL | 801 | \$1,078,150.90 | \$139,236.12 | \$937,624.93 | \$1,076,861.05 | (\$7,550.88) | \$1,069,310.17 |
| Anthem Blue Cross I | | | | | | | |
| 211 | 555 | \$764,288.72 | \$46,477.35 | \$722,198.11 | \$768,675.46 | (\$2,749.24) | \$765,926.22 |
| 212 | 235 | \$587,290.74 | \$31,991.28 | \$549,426.68 | \$581,417.96 | (\$2,478.02) | \$578,939.94 |
| 213 | 74 | \$216,300.52 | \$26,379.49 | \$189,921.03 | \$216,300.52 | \$2,922.98 | \$219,223.50 |
| 214 | 22 | \$40,010.30 | \$3,564.54 | \$36,445.76 | \$40,010.30 | \$0.00 | \$40,010.30 |
| 215 | 1 | \$464.72 | \$18.59 | \$446.13 | \$464.72 | \$0.00 | \$464.72 |
| SUBTOTAL | 887 | \$1,608,355.00 | \$108,431.25 | \$1,498,437.71 | \$1,606,868.96 | (\$2,304.28) | \$1,604,564.68 |
| Anthem Blue Cross II | | | | | | | |
| 221 | 2,376 | \$3,270,220.98 | \$177,215.39 | \$3,137,074.06 | \$3,314,289.45 | (\$9,622.34) | \$3,304,667.11 |
| 222 | 2,018 | \$5,017,990.50 | \$113,393.97 | \$4,788,008.05 | \$4,901,402.02 | \$2,478.02 | \$4,903,880.04 |
| 223 | 919 | \$2,700,833.52 | \$102,947.46 | \$2,522,530.34 | \$2,625,477.80 | \$0.00 | \$2,625,477.80 |
| 224 | 237 | \$431,020.05 | \$40,410.36 | \$413,855.78 | \$454,266.14 | \$1,818.65 | \$456,084.79 |
| SUBTOTAL | 5,550 | \$11,420,065.05 | \$433,967.18 | \$10,861,468.23 | \$11,295,435.41 | (\$5,325.67) | \$11,290,109.74 |

Medical and Dental Vision Insurance Premiums

January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|--|---------------|------------------------|-----------------------|------------------------|------------------------|----------------------|------------------------|
| Anthem Blue Cross III | | | | | | | |
| 240 | 7,584 | \$4,247,932.42 | \$566,938.60 | \$3,754,933.01 | \$4,321,871.61 | (\$11,633.30) | \$4,310,238.31 |
| 241 | 133 | \$238,016.80 | \$21,045.66 | \$215,181.54 | \$236,227.20 | \$0.00 | \$236,227.20 |
| 242 | 936 | \$1,684,013.60 | \$98,929.06 | \$1,546,363.19 | \$1,645,292.25 | (\$3,579.20) | \$1,641,713.05 |
| 243 | 4,507 | \$5,052,897.00 | \$522,934.05 | \$4,369,218.23 | \$4,892,152.28 | (\$12,811.33) | \$4,879,340.95 |
| 244 | 15 | \$16,038.72 | \$1,664.01 | \$1,773.21 | \$3,437.22 | \$0.00 | \$3,437.22 |
| 245 | 56 | \$57,137.94 | \$5,072.25 | \$62,662.35 | \$67,734.60 | \$0.00 | \$67,734.60 |
| 246 | 13 | \$29,014.83 | \$2,231.91 | \$26,782.92 | \$29,014.83 | \$0.00 | \$29,014.83 |
| 247 | 159 | \$354,873.69 | \$21,470.97 | \$333,402.72 | \$354,873.69 | \$0.00 | \$354,873.69 |
| 248 | 15 | \$23,346.45 | \$1,992.22 | \$21,354.23 | \$23,346.45 | \$0.00 | \$23,346.45 |
| 249 | 68 | \$107,393.67 | \$4,824.94 | \$97,899.44 | \$102,724.38 | \$0.00 | \$102,724.38 |
| 250 | 17 | \$29,652.25 | \$2,267.52 | \$27,384.73 | \$29,652.25 | \$0.00 | \$29,652.25 |
| SUBTOTAL | 13,503 | \$11,840,317.37 | \$1,249,371.19 | \$10,456,955.57 | \$11,706,326.76 | (\$28,023.83) | \$11,678,302.93 |
| CIGNA Network Model Plan | | | | | | | |
| 301 | 236 | \$423,656.46 | \$111,692.74 | \$316,937.15 | \$428,629.89 | (\$3,575.16) | \$425,054.73 |
| 302 | 60 | \$196,876.28 | \$45,809.54 | \$138,865.96 | \$184,675.50 | (\$3,227.48) | \$181,448.02 |
| 303 | 9 | \$34,298.91 | \$7,922.52 | \$22,565.40 | \$30,487.92 | \$0.00 | \$30,487.92 |
| 304 | 14 | \$33,206.46 | \$13,593.75 | \$17,240.82 | \$30,834.57 | \$0.00 | \$30,834.57 |
| SUBTOTAL | 319 | \$688,038.11 | \$179,018.55 | \$495,609.33 | \$674,627.88 | (\$6,802.64) | \$667,825.24 |
| CIGNA Preferred w/ Rx - Phoenix, AZ | | | | | | | |
| 321 | 33 | \$11,446.38 | \$1,678.81 | \$10,461.29 | \$12,140.10 | \$0.00 | \$12,140.10 |
| 322 | 7 | \$12,507.32 | \$714.70 | \$11,792.62 | \$12,507.32 | \$0.00 | \$12,507.32 |
| 324 | 21 | \$15,085.84 | \$1,234.32 | \$11,794.36 | \$13,028.68 | \$0.00 | \$13,028.68 |
| 327 | 1 | \$2,370.95 | \$474.19 | \$1,896.76 | \$2,370.95 | \$0.00 | \$2,370.95 |
| SUBTOTAL | 62 | \$41,410.49 | \$4,102.02 | \$35,945.03 | \$40,047.05 | \$0.00 | \$40,047.05 |

Medical and Dental Vision Insurance Premiums January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|--------------------------------|---------------|------------------------|-----------------------|------------------------|------------------------|----------------------|------------------------|
| Kaiser/Senior Advantage | | | | | | | |
| 401 | 1,527 | \$1,944,284.16 | \$151,086.56 | \$1,802,966.05 | \$1,954,052.61 | (\$5,063.24) | \$1,948,989.37 |
| 403 | 11,911 | \$2,993,849.36 | \$268,264.35 | \$2,722,138.89 | \$2,990,403.24 | (\$4,456.50) | \$2,985,946.74 |
| 404 | 494 | \$586,180.40 | \$11,106.57 | \$577,447.03 | \$588,553.60 | (\$3,559.80) | \$584,993.80 |
| 405 | 1,390 | \$1,763,131.60 | \$19,610.18 | \$1,752,400.50 | \$1,772,010.68 | \$6,342.20 | \$1,778,352.88 |
| 411 | 1,858 | \$4,709,074.92 | \$208,551.52 | \$4,480,068.28 | \$4,688,619.80 | \$7,570.86 | \$4,696,190.66 |
| 413 | 1,540 | \$2,348,096.13 | \$109,818.96 | \$2,196,050.65 | \$2,305,869.61 | (\$4,524.27) | \$2,301,345.34 |
| 414 | 53 | \$129,553.73 | \$782.21 | \$128,771.52 | \$129,553.73 | \$0.00 | \$129,553.73 |
| 418 | 6,291 | \$3,117,412.24 | \$223,828.13 | \$2,866,837.23 | \$3,090,665.36 | (\$7,132.93) | \$3,083,532.43 |
| 419 | 226 | \$325,784.64 | \$4,286.70 | \$315,782.42 | \$320,069.12 | \$0.00 | \$320,069.12 |
| 420 | 106 | \$250,711.20 | \$1,135.30 | \$249,575.90 | \$250,711.20 | \$0.00 | \$250,711.20 |
| 421 | 7 | \$8,860.67 | \$607.58 | \$8,253.09 | \$8,860.67 | \$0.00 | \$8,860.67 |
| 422 | 268 | \$679,561.25 | \$2,728.35 | \$671,780.40 | \$674,508.75 | \$0.00 | \$674,508.75 |
| 426 | 250 | \$380,701.44 | \$2,658.88 | \$356,038.46 | \$358,697.34 | \$0.00 | \$358,697.34 |
| 427 | 0 | \$1,432.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 428 | 44 | \$110,116.80 | \$489.40 | \$97,392.20 | \$97,881.60 | \$0.00 | \$97,881.60 |
| 430 | 144 | \$364,158.72 | \$3,388.73 | \$360,769.99 | \$364,158.72 | (\$2,528.88) | \$361,629.84 |
| SUBTOTAL | 26,109 | \$19,712,909.32 | \$1,008,343.42 | \$18,586,272.61 | \$19,594,616.03 | (\$13,352.56) | \$19,581,263.47 |

Medical and Dental Vision Insurance Premiums January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|--------------------------|--------------|---------------------|-------------------|-----------------------|---------------------|-------------------|---------------------|
| Kaiser - Colorado | | | | | | | |
| 450 | 3 | \$3,309.75 | \$441.30 | \$2,868.45 | \$3,309.75 | \$0.00 | \$3,309.75 |
| 451 | 37 | \$11,022.30 | \$1,543.11 | \$10,074.99 | \$11,618.10 | \$0.00 | \$11,618.10 |
| 453 | 9 | \$21,956.04 | \$0.00 | \$21,956.04 | \$21,956.04 | \$0.00 | \$21,956.04 |
| 454 | 1 | \$3,293.85 | \$721.63 | \$2,572.22 | \$3,293.85 | \$0.00 | \$3,293.85 |
| 455 | 7 | \$9,752.05 | \$0.00 | \$9,752.05 | \$9,752.05 | \$0.00 | \$9,752.05 |
| 457 | 14 | \$8,229.20 | \$940.48 | \$7,288.72 | \$8,229.20 | \$0.00 | \$8,229.20 |
| 459 | 1 | \$1,683.05 | \$67.32 | \$1,615.73 | \$1,683.05 | \$0.00 | \$1,683.05 |
| SUBTOTAL | 72 | \$59,246.24 | \$3,713.84 | \$56,128.20 | \$59,842.04 | \$0.00 | \$59,842.04 |
| Kaiser - Georgia | | | | | | | |
| 441 | 4 | \$5,182.00 | \$0.00 | \$5,182.00 | \$5,182.00 | \$0.00 | \$5,182.00 |
| 442 | 7 | \$9,068.50 | \$0.00 | \$9,068.50 | \$9,068.50 | \$0.00 | \$9,068.50 |
| 445 | 2 | \$3,363.78 | \$0.00 | \$3,363.78 | \$3,363.78 | \$0.00 | \$3,363.78 |
| 446 | 1 | \$1,681.89 | \$0.00 | \$1,681.89 | \$1,681.89 | \$0.00 | \$1,681.89 |
| 461 | 12 | \$15,546.00 | \$1,269.59 | \$14,276.41 | \$15,546.00 | \$0.00 | \$15,546.00 |
| 462 | 85 | \$34,311.93 | \$3,460.69 | \$27,208.49 | \$30,669.18 | (\$788.78) | \$29,880.40 |
| 463 | 4 | \$10,331.96 | \$1,658.89 | \$8,673.07 | \$10,331.96 | \$0.00 | \$10,331.96 |
| 465 | 1 | \$1,681.89 | \$0.00 | \$1,681.89 | \$1,681.89 | \$0.00 | \$1,681.89 |
| 466 | 30 | \$23,423.40 | \$1,639.63 | \$21,783.77 | \$23,423.40 | \$0.00 | \$23,423.40 |
| SUBTOTAL | 146 | \$104,591.35 | \$8,028.80 | \$92,919.80 | \$100,948.60 | (\$788.78) | \$100,159.82 |

Medical and Dental Vision Insurance Premiums January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|-------------------------|--------------|---------------------|--------------------|-----------------------|---------------------|-------------------|---------------------|
| Kaiser - Hawaii | | | | | | | |
| 471 | 5 | \$4,773.20 | \$267.30 | \$5,460.54 | \$5,727.84 | \$0.00 | \$5,727.84 |
| 472 | 28 | \$12,185.60 | \$1,740.78 | \$10,444.82 | \$12,185.60 | \$0.00 | \$12,185.60 |
| 473 | 2 | \$3,965.12 | \$1,215.88 | \$2,749.24 | \$3,965.12 | \$0.00 | \$3,965.12 |
| 474 | 4 | \$7,605.12 | \$0.00 | \$7,605.12 | \$7,605.12 | \$0.00 | \$7,605.12 |
| 475 | 3 | \$8,543.76 | \$0.00 | \$8,543.76 | \$8,543.76 | \$0.00 | \$8,543.76 |
| 476 | 2 | \$2,763.68 | \$1,216.02 | \$1,547.66 | \$2,763.68 | \$0.00 | \$2,763.68 |
| 478 | 13 | \$11,211.20 | \$1,448.83 | \$9,762.37 | \$11,211.20 | \$0.00 | \$11,211.20 |
| 479 | 1 | \$2,409.76 | \$0.00 | \$2,409.76 | \$2,409.76 | \$0.00 | \$2,409.76 |
| SUBTOTAL | 58 | \$53,457.44 | \$5,888.81 | \$48,523.27 | \$54,412.08 | \$0.00 | \$54,412.08 |
| Kaiser - Oregon | | | | | | | |
| 481 | 2 | \$2,336.86 | \$584.21 | \$1,752.65 | \$2,336.86 | \$0.00 | \$2,336.86 |
| 482 | 86 | \$42,826.28 | \$6,513.59 | \$37,308.65 | \$43,822.24 | \$0.00 | \$43,822.24 |
| 483 | 2 | \$2,914.32 | \$494.99 | \$2,419.33 | \$2,914.32 | \$0.00 | \$2,914.32 |
| 484 | 7 | \$16,302.02 | \$0.00 | \$16,302.02 | \$16,302.02 | \$0.00 | \$16,302.02 |
| 488 | 37 | \$37,542.48 | \$5,315.24 | \$29,263.36 | \$34,578.60 | (\$987.96) | \$33,590.64 |
| 491 | 1 | \$1,682.42 | \$0.00 | \$1,682.42 | \$1,682.42 | \$0.00 | \$1,682.42 |
| 498 | 2 | \$5,235.18 | \$279.14 | \$4,956.04 | \$5,235.18 | \$0.00 | \$5,235.18 |
| SUBTOTAL | 137 | \$108,839.56 | \$13,187.17 | \$93,684.47 | \$106,871.64 | (\$987.96) | \$105,883.68 |
| SCAN Health Plan | | | | | | | |
| 611 | 290 | \$72,339.69 | \$15,775.48 | \$56,793.60 | \$72,569.08 | (\$248.59) | \$72,320.49 |
| 613 | 91 | \$45,004.56 | \$9,675.98 | \$34,350.22 | \$44,026.20 | \$0.00 | \$44,026.20 |
| SUBTOTAL | 381 | \$117,344.25 | \$25,451.46 | \$91,143.82 | \$116,595.28 | (\$248.59) | \$116,346.69 |

Medical and Dental Vision Insurance Premiums January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|-----------------------------|--------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
| SCAN Health Plan, AZ | | | | | | | |
| 620 | 5 | \$1,242.95 | \$198.87 | \$1,044.08 | \$1,242.95 | \$0.00 | \$1,242.95 |
| SUBTOTAL | 5 | \$1,242.95 | \$198.87 | \$1,044.08 | \$1,242.95 | \$0.00 | \$1,242.95 |
| SCAN Health Plan, NV | | | | | | | |
| 622 | 10 | \$2,485.90 | \$308.25 | \$2,426.24 | \$2,734.49 | \$0.00 | \$2,734.49 |
| 623 | 2 | \$978.36 | \$0.00 | \$978.36 | \$978.36 | \$0.00 | \$978.36 |
| SUBTOTAL | 12 | \$3,464.26 | \$308.25 | \$3,404.60 | \$3,712.85 | \$0.00 | \$3,712.85 |
| UHC Medicare Adv. | | | | | | | |
| 701 | 2,073 | \$672,161.49 | \$75,749.77 | \$595,395.87 | \$671,145.64 | (\$2,940.07) | \$668,205.57 |
| 702 | 390 | \$670,239.95 | \$35,531.12 | \$632,503.12 | \$668,034.24 | \$0.00 | \$668,034.24 |
| 703 | 1,336 | \$856,389.42 | \$82,154.19 | \$767,849.03 | \$850,003.22 | (\$638.62) | \$849,364.60 |
| 704 | 101 | \$199,142.26 | \$12,025.87 | \$145,635.23 | \$157,661.10 | \$0.00 | \$157,661.10 |
| 705 | 47 | \$41,135.81 | \$2,135.59 | \$39,875.45 | \$42,011.04 | \$0.00 | \$42,011.04 |
| 706 | 3 | \$1,184.61 | \$157.94 | \$1,026.67 | \$1,184.61 | \$0.00 | \$1,184.61 |
| SUBTOTAL | 3,950 | \$2,440,253.54 | \$207,754.48 | \$2,182,285.37 | \$2,390,039.85 | (\$3,578.69) | \$2,386,461.16 |
| United Healthcare | | | | | | | |
| 707 | 518 | \$721,143.00 | \$59,091.18 | \$660,783.73 | \$719,874.91 | \$0.00 | \$719,874.91 |
| 708 | 454 | \$1,155,575.22 | \$68,487.02 | \$1,090,863.58 | \$1,159,350.60 | (\$45.07) | \$1,159,305.53 |
| 709 | 373 | \$1,118,862.14 | \$74,364.50 | \$1,019,083.71 | \$1,093,448.21 | \$2,991.61 | \$1,096,439.82 |
| SUBTOTAL | 1,345 | \$2,995,580.36 | \$201,942.70 | \$2,770,731.02 | \$2,972,673.72 | \$2,946.54 | \$2,975,620.26 |

Medical and Dental Vision Insurance Premiums January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|--------------------------------|---------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|------------------------|
| Local 1014 Firefighters | | | | | | | |
| 801 | 83 | \$110,780.10 | \$3,630.41 | \$101,810.89 | \$105,441.30 | \$0.00 | \$105,441.30 |
| 802 | 329 | \$791,758.24 | \$25,894.58 | \$765,863.66 | \$791,758.24 | \$2,406.56 | \$794,164.80 |
| 803 | 371 | \$1,053,183.67 | \$31,056.09 | \$1,024,966.35 | \$1,056,022.44 | \$2,838.77 | \$1,058,861.21 |
| 804 | 193 | \$257,597.10 | \$7,928.11 | \$279,615.19 | \$287,543.30 | (\$41,938.70) | \$245,604.60 |
| 805 | 228 | \$548,695.68 | \$16,662.17 | \$515,187.59 | \$531,849.76 | (\$46,228.20) | \$485,621.56 |
| 806 | 708 | \$1,703,844.48 | \$36,627.80 | \$1,606,001.92 | \$1,642,629.72 | (\$282,898.62) | \$1,359,731.10 |
| 807 | 53 | \$150,454.81 | \$2,384.56 | \$162,264.10 | \$164,648.66 | (\$11,512.80) | \$153,135.86 |
| 808 | 17 | \$48,259.09 | \$227.10 | \$48,031.99 | \$48,259.09 | (\$6,708.40) | \$41,550.69 |
| 809 | 17 | \$22,689.90 | \$3,523.61 | \$19,166.29 | \$22,689.90 | \$0.00 | \$22,689.90 |
| 810 | 9 | \$21,659.04 | \$2,839.73 | \$18,819.31 | \$21,659.04 | \$0.00 | \$21,659.04 |
| 811 | 3 | \$8,516.31 | \$2,043.92 | \$6,472.39 | \$8,516.31 | \$0.00 | \$8,516.31 |
| 812 | 255 | \$340,348.50 | \$21,034.88 | \$325,319.77 | \$346,354.65 | (\$49,108.60) | \$297,246.05 |
| 813 | 1 | \$2,406.56 | \$0.00 | \$2,406.56 | \$2,406.56 | (\$174.70) | \$2,231.86 |
| SUBTOTAL | 2,267 | \$5,060,193.48 | \$153,852.96 | \$4,875,926.01 | \$5,029,778.97 | (\$433,324.69) | \$4,596,454.28 |
| Kaiser - Washington | | | | | | | |
| 393 | 5 | \$8,202.05 | \$1,328.95 | \$6,873.10 | \$8,202.05 | \$0.00 | \$8,202.05 |
| 394 | 20 | \$8,950.40 | \$1,673.72 | \$7,276.68 | \$8,950.40 | \$0.00 | \$8,950.40 |
| 395 | 4 | \$12,225.48 | \$1,735.05 | \$7,434.06 | \$9,169.11 | \$0.00 | \$9,169.11 |
| 397 | 3 | \$5,590.44 | \$670.85 | \$4,919.59 | \$5,590.44 | \$0.00 | \$5,590.44 |
| 398 | 8 | \$7,096.32 | \$958.00 | \$6,138.32 | \$7,096.32 | \$0.00 | \$7,096.32 |
| SUBTOTAL | 40 | \$42,064.69 | \$6,366.57 | \$32,641.75 | \$39,008.32 | \$0.00 | \$39,008.32 |
| Medical Plan Total | 55,644 | \$57,375,524.36 | \$3,749,163.64 | \$53,120,745.80 | \$56,869,909.44 | (\$499,342.03) | \$56,370,567.41 |

Medical and Dental Vision Insurance Premiums January 2024

| Carrier Codes | Member Count | Premium Amount | Member Amount | County Subsidy Amount | Total | Adjustments | Total Paid |
|--------------------------------------|----------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|------------------------|
| Dental/Vision Plan | | | | | | | |
| CIGNA Indemnity Dental/Vision | | | | | | | |
| 501 | 26,286 | \$1,384,799.16 | \$144,105.79 | \$1,272,182.63 | \$1,416,288.42 | (\$1,800.24) | \$1,414,488.18 |
| 502 | 24,189 | \$2,663,661.17 | \$197,778.89 | \$2,406,143.29 | \$2,603,922.18 | (\$3,580.18) | \$2,600,342.00 |
| 503 | 9 | \$583.38 | \$36.30 | \$547.08 | \$583.38 | \$0.00 | \$583.38 |
| SUBTOTAL | 50,484 | \$4,049,043.71 | \$341,920.98 | \$3,678,873.00 | \$4,020,793.98 | (\$5,380.42) | \$4,015,413.56 |
| CIGNA Dental HMO/Vision | | | | | | | |
| 901 | 4,068 | \$189,382.92 | \$21,128.26 | \$171,637.26 | \$192,765.52 | (\$889.61) | \$191,875.91 |
| 902 | 3,069 | \$292,986.00 | \$21,157.72 | \$266,850.20 | \$288,007.92 | \$476.40 | \$288,484.32 |
| 903 | 2 | \$94.22 | \$16.96 | \$77.26 | \$94.22 | \$0.00 | \$94.22 |
| SUBTOTAL | 7,139 | \$482,463.14 | \$42,302.94 | \$438,564.72 | \$480,867.66 | (\$413.21) | \$480,454.45 |
| Dental/Vision Plan Total | 57,623 | \$4,531,506.85 | \$384,223.92 | \$4,117,437.72 | \$4,501,661.64 | (\$5,793.63) | \$4,495,868.01 |
| GRAND TOTALS | 113,267 | \$61,907,031.21 | \$4,133,387.56 | \$57,238,183.52 | \$61,371,571.08 | (\$505,135.66) | \$60,866,435.42 |

| CARRIER DEDUCTION PREMIUMS* | CODES | DEDUCTION CODE DEFINITIONS |
|--|-------|---|
| <u>Anthem Blue Cross Prudent Buyer Plan</u> | | |
| \$630.26 | 201 | Retiree Only |
| \$1,239.88 | 202 | Retiree and Spouse/Domestic Partner |
| \$1,399.26 | 203 | Retiree, Spouse/Domestic Partner and Children |
| \$810.01 | 204 | Retiree and Children |
| \$172.06 | 205 | Survivor Children Only Rates |
| <u>Anthem Blue Cross Plan I</u> | | |
| \$904.25 | 211 | Retiree Only |
| \$1,630.31 | 212 | Retiree and Spouse/Domestic Partner |
| \$1,923.10 | 213 | Retiree, Spouse/Domestic Partner and Children |
| \$1,196.44 | 214 | Retiree and Children |
| \$299.58 | 215 | Survivor Children Only Rates |
| <u>Anthem Blue Cross Plan II</u> | | |
| \$904.25 | 221 | Retiree Only |
| \$1,630.31 | 222 | Retiree and Spouse/Domestic Partner |
| \$1,923.10 | 223 | Retiree, Spouse/Domestic Partner and Children |
| \$1,196.44 | 224 | Retiree and Children |
| \$299.58 | 225 | Survivor Children Only Rates |
| <u>Anthem Blue Cross Plan III</u> | | |
| \$365.20 | 240 | Retiree Only with Medicare |
| \$1,167.61 | 241 | Retiree and Spouse/Domestic Partner - One with Medicare (Non-Medicare has Anthem Blue Cross I) |
| \$1,167.61 | 242 | Retiree and Spouse/Domestic Partner - One with Medicare (Non-Medicare has Anthem Blue Cross II) |
| \$726.87 | 243 | Retiree and Spouse/Domestic Partner - Both with Medicare |
| \$653.93 | 244 | Retiree and Children (Retiree has Medicare; Children have Anthem Blue Cross I) |
| \$653.93 | 245 | Retiree and Children (Retiree has Medicare; Children have Anthem Blue Cross II) |
| \$1,456.25 | 246 | Retiree, Spouse/Domestic Partner and Children - One with Medicare (Non-Medicare has Anthem Blue Cross I) |
| \$1,456.25 | 247 | Retiree, Spouse/Domestic Partner and Children - One with Medicare (Non-Medicare has Anthem Blue Cross II) |
| \$1,015.45 | 248 | Retiree, Spouse/Domestic Partner and Children - Two with Medicare (Children have Anthem Blue Cross I) |
| \$1,015.45 | 249 | Retiree, Spouse/Domestic Partner and Children - Two with Medicare (Children have Anthem Blue Cross II) |
| \$1,138.02 | 250 | Member, Spouse/Domestic Partner, Child (3 with Medicare) |

*Benchmark premiums are bolded.

| CARRIER DEDUCTION PREMIUMS* | CODES | DEDUCTION CODE DEFINITIONS |
|-----------------------------------|-------|----------------------------|
|-----------------------------------|-------|----------------------------|

CIGNA Network Model Plan

| | | |
|------------|-----|---|
| \$1,143.49 | 301 | Retiree Only |
| \$2,064.71 | 302 | Retiree and Spouse/Domestic Partner |
| \$2,438.35 | 303 | Retiree, Spouse/Domestic Partner and Children |
| \$1,517.57 | 304 | Retiree and Children |
| \$378.87 | 305 | Survivor Children Only Rates |

CIGNA Medicare Select Plus Rx (Available in the Phoenix, AZ area only)

| | | |
|------------|-----|--|
| \$328.00 | 321 | Retiree Only with Medicare |
| \$1,249.22 | 322 | Retiree and Spouse/Domestic Partner/Domestic Partner - One with Medicare |
| \$651.00 | 324 | Retiree and Spouse/Domestic Partner -Both with Medicare |
| \$702.09 | 325 | Retiree and Children |
| \$1,622.87 | 327 | Retiree, Spouse/Domestic Partner and Children - One with Medicare |
| \$1,025.09 | 329 | Retiree, Spouse/Domestic Partner and Children - Two with Medicare |

Kaiser

| | | |
|------------|-----|---|
| \$774.10 | 401 | Retiree Only ("Basic") |
| N/A | 402 | Retiree Only ("Supplement") |
| \$235.64 | 403 | Retiree Only ("Senior Advantage") |
| \$894.95 | 404 | Retiree Only ("Excess I") |
| \$795.39 | 405 | Retiree Only - ("Excess II") |
| \$1,408.39 | 406 | Retiree Only ("Excess III") |
| \$1,543.20 | 411 | Retiree and Family (All family members are "Basic") |
| N/A | 412 | Retiree and Family (One family member is "Supplement"; others are "Basic") |
| \$1,004.74 | 413 | Retiree and Family (One family member is "Senior Advantage"; others are "Basic") |
| \$1,664.05 | 414 | Retiree and Family (One family member is "Excess I"; others are "Basic") |
| N/A | 415 | Retiree and Family (Two or more family members are "Supplement") |
| N/A | 416 | Retiree and Family (One family member is "Senior Advantage"; others are "Supplement") |
| N/A | 417 | Retiree and Family (One family member is "Excess I"; others are "Supplement") |
| \$466.28 | 418 | Retiree and Family (Two or more family members are "Senior Advantage") |
| \$1,125.59 | 419 | Retiree and Family (One family member is "Excess I"; others are "Senior Advantage") |
| \$1,784.90 | 420 | Retiree and Family (Two or more family members are "Excess I") |
| N/A | 421 | Survivor Children Only Rates |
| \$1,564.49 | 422 | Retiree and Family (One family member is "Excess II"; others are "Basic") |
| \$2,177.49 | 423 | Retiree and Family (One family member is "Excess III"; others are "Basic") |

*Benchmark premiums are bolded.

| CARRIER DEDUCTION PREMIUMS* | CODES | DEDUCTION CODE DEFINITIONS |
|-----------------------------------|-------|--|
| <u>Kaiser (continued)</u> | | |
| N/A | 424 | Retiree and Family (One family member is "Supplement"; others are "Excess II") |
| N/A | 425 | Retiree and Family (One family member is "Supplement"; others are "Excess III") |
| \$1,026.03 | 426 | Retiree and Family (One family member is "Senior Advantage"; others are "Excess II") |
| \$1,639.03 | 427 | Retiree and Family (One family member is "Senior Advantage"; others are "Excess III") |
| \$1,685.34 | 428 | Retiree and Family (One family member is "Excess I"; others are "Excess II") |
| \$2,298.34 | 429 | Retiree and Family One family member is "Excess I"; others are "Excess III") |
| \$1,585.78 | 430 | Retiree and Family (Two or more family members are "Excess II") |
| \$2,198.78 | 431 | Retiree and Family (One family member is "Excess II"; others are "Excess III") |
| \$2,811.78 | 432 | Retiree and Family (Two or more family members are "Excess III") |
| <u>Kaiser Colorado</u> | | |
| \$793.06 | 450 | Retiree Only ("Basic" under age 65) |
| \$327.27 | 451 | Retiree Only ("Senior Advantage") |
| \$1,754.57 | 453 | Retiree and Family (Two family members are "Basic") |
| \$2,369.25 | 454 | Retiree and Family (Three or more family members are "Basic") |
| \$1,115.33 | 455 | Retiree and Family (One family member is "Senior Advantage"; one family member is "Basic") |
| \$649.55 | 457 | Retiree and Family (Two family members are "Senior Advantage") |
| \$1,857.56 | 458 | Retiree and Family (One family member is "Senior Advantage"; two or more are "Basic") |
| \$1,437.60 | 459 | Retiree and Family (Two family members are "Senior Advantage"; one or more are "Basic") |
| <u>Kaiser Georgia</u> | | |
| \$847.24 | 440 | Retiree Only ("Basic" over age 65 with Medicare Part B only) |
| \$847.24 | 441 | Retiree Only ("Basic over age 65 with Medicare Part A only) |
| \$847.24 | 442 | Retiree Only ("Basic over age 65 without Medicare Part A or Medicare Part B) |
| \$361.11 | 443 | Retiree Only ("Basic" over age 65 - Medicare eligible who is classified as having renal failure) |
| \$1,203.35 | 444 | Retiree and Family (One family member is "Senior Advantage"; one family member is "Basic" over age 65 with Medicare Part B only) |
| \$1,203.35 | 445 | Retiree and Family (One family member is "Senior Advantage"; one family member is "Basic" over age 65 with Medicare Part A only) |
| \$1,203.35 | 446 | Retiree and Family (One family member is "Senior Advantage"; one family member is "Basic" over age 65 without Medicare Part A and B) |
| \$847.24 | 461 | Retiree Only ("Basic" under age 65) |
| \$361.11 | 462 | Retiree Only ("Senior Advantage") |

*Benchmark premiums are bolded.

| CARRIER DEDUCTION PREMIUMS* | CODES | DEDUCTION CODE DEFINITIONS |
|-----------------------------------|-------|----------------------------|
|-----------------------------------|-------|----------------------------|

Kaiser Georgia (continued)

| | | |
|------------|-----|--|
| \$1,689.48 | 463 | Retiree and Family (Two family members are "Basic") |
| \$2,531.72 | 464 | Retiree and Family (Three or more family members are "Basic") |
| \$1,203.35 | 465 | Retiree and Family (One family member is "Senior Advantage"; one is "Basic") |
| \$717.22 | 466 | Retiree and Family (Two family members are "Senior Advantage") |
| \$2,045.59 | 467 | Retiree and Family (One family member is "Senior Advantage"; two or more are "Basic") |
| \$1,559.46 | 468 | Retiree and Family (Two family members are "Senior Advantage"; one is "Basic") |
| \$1,915.57 | 469 | Retiree and Family (Three or more family members are "Senior Advantage"; one is "Basic") |
| \$2,045.59 | 470 | Retiree and Family (Three or more family members are "Basic"; one is "Senior Advantage") |

Kaiser Hawaii

| | | |
|------------|-----|---|
| \$795.16 | 471 | Retiree Only ("Basic" under age 65) |
| \$346.45 | 472 | Retiree Only ("Senior Advantage") |
| \$1,381.42 | 473 | Retiree Only (Over age 65 without Medicare Part A or Medicare Part B) |
| \$1,585.31 | 474 | Retiree and Family (Two family members are "Basic") |
| \$2,375.47 | 475 | Retiree and Family (Three or more family members are "Basic") |
| \$1,136.61 | 476 | Retiree and Family (One family member is "Senior Advantage"; one is "Basic") |
| \$2,171.58 | 477 | Retiree and Family (One family member is "Basic" under age 65; one is over age 65 without Medicare Part A or Medicare Part B) |
| \$687.90 | 478 | Retiree and Family (Two family members are "Senior Advantage") |
| \$1,722.87 | 479 | Retiree and Family (One family member is "Senior Advantage"; one is over age 65 without Medicare Part A or Medicare Part B) |

Kaiser Oregon

| | | |
|------------|-----|--|
| \$806.67 | 481 | Retiree Only ("Basic" under age 65) |
| \$465.92 | 482 | Retiree Only ("Senior Advantage") |
| \$1,205.27 | 483 | Retiree Only (Over age 65 without Medicare Part A or Medicare Part B) |
| \$1,608.34 | 484 | Retiree and Family (Two family members are "Basic") |
| \$2,410.01 | 485 | Retiree and Family (Three or more family members are "Basic") |
| \$1,267.59 | 486 | Retiree and Family (One family member is "Senior Advantage"; one is "Basic") |
| N/A | 487 | Retiree Only (Medicare Cost "Supplement" program) |
| \$926.84 | 488 | Retiree and Family (Two family members are "Senior Advantage") |
| \$1,110.84 | 489 | Retiree Only (Over age 65 with Medicare Part A only) |
| \$1,205.27 | 490 | Retiree Only (Over age 65 with Medicare Part B only) |

*Benchmark premiums are bolded.

| PREMIUMS* | CARRIER DEDUCTION CODES | DEDUCTION CODE DEFINITIONS |
|---|-------------------------------|---|
| <u>Kaiser Oregon (continued)</u> | | |
| \$1,571.76 | 491 | Retiree and Family (One family member is "Senior Advantage"; one is over age 65 with Medicare Par A only) |
| \$1,666.19 | 492 | Retiree and Family (One family member is "Senior Advantage"; one is over age 65 without Medicare Part A or Medicare Part B) |
| \$2,069.26 | 493 | Retiree and Family (One family member is "Senior Advantage"; two or more are "Basic") |
| \$1,728.51 | 494 | Retiree and Family (Two family members are "Senior Advantage"; one is "Basic") |
| \$2,405.54 | 495 | Retiree and Family (Two family members are over age 65 without Medicare Part A or Medicare Part B) |
| \$2,216.68 | 496 | Retiree and Family (Two family members are over age 65 with Medicare Part A only) |
| \$2,216.68 | 497 | Retiree and Family (One family member is "Basic"; one is over age 65 with Medicare Part A only) |
| \$2,006.94 | 498 | Retiree and Family (One family member is "Basic"; one is over age 65 without Medicare Part A or Medicare Part B) |

Kaiser Rate Category Definitions

"Basic" - includes those who are under age 65

Medicare Cost ("Supplement")

- Includes people who have both Part A and Part B of Medicare, who were enrolled in Kaiser's Medicare supplement ("M" coverage) before July 1, 1987, and who chose to stay in that Kaiser arrangement.
- It is not open to new enrollments.
- People who have left it cannot return to it.

"Senior Advantage"

- Includes participants who are age 65 or older and who have assigned both Medicare Part A and Part B to Kaiser.

"Excess I"

- Is for participants who have Medicare Part A only.

"Excess II"

- Is for participants in the Excess Plan who either have Medicare Part B only or are not eligible for Medicare.

"Excess III"

- Is for participants in the Excess Plan who either have Medicare Parts A and B and have not assigned their Medicare benefits to Kaiser or have not provided their Medicare status to LACERA. Premium is above the Anthem Blue Cross I and II Benchmark rate. and II Benchmark.

| PREMIUMS* | CARRIER DEDUCTION CODES | DEDUCTION CODE DEFINITIONS |
|---|--------------------------------|--|
| <u>SCAN Health Plan</u> | | |
| \$304.00 | 611 | Retiree Only with SCAN |
| \$603.00 | 613 | Retiree and 1 Dependent - Both with SCAN (Retiree and 1 Dependent = Retiree and Spouse/Domestic Partner OR Retiree and 1 Child. Both Retiree and Dependent must have Medicare.) |
| <u>United Healthcare Medicare Advantage (UHCMA)</u> | | |
| (For both members and dependents who are enrolled in UHCMA, or a family combination of UHCMA/UHC) | | |
| \$293.62 | 701 | Retiree Only with Secure Horizons |
| \$1,203.81 | 702 | Retiree and 1 Dependent - One with Secure Horizons (Retiree and 1 Dependent = Retiree and Spouse/Domestic Partner OR Retiree and 1 Child) |
| \$582.24 | 703 | Retiree and 1 Dependent - Both with Secure Horizons (Retiree and 1 Dependent = Retiree and Spouse/Domestic Partner OR Retiree and 1 Child) |
| \$1,360.59 | 704 | Retiree and 2 or More Dependents - One with Secure Horizons (Retiree and 2 or More Dependents = Retiree, Spouse/Domestic Partner and 1 or More Children OR Retiree and 2 or More Children) |
| \$739.02 | 705 | Retiree and 2 or More Dependents - Two with Secure Horizons (Retiree and 2 or More Dependents = Retiree, Spouse/Domestic Partner and 1 or More Children OR Retiree and 2 or More Children) |
| \$261.24 | 706 | Survivor Children Only Rates |
| <u>United Healthcare (UHC)</u> | | |
| (For members and dependents under age 65 [no Medicare]) | | |
| \$915.18 | 707 | Retiree Only |
| \$1,671.68 | 708 | Retiree and 1 Dependent |
| \$1,982.16 | 709 | Retiree and 2 Or More Dependents |
| <u>Local 1014 Firefighters</u> | | |
| \$914.03 | 801 | Member Under 65 |
| \$1,648.06 | 802 | Member + 1 Under 65 |
| \$1,944.04 | 803 | Member + 2 Under 65 |
| \$914.03 | 804 | Member with Medicare |
| \$1,648.06 | 805 | Member + 1; 1 Medicare |
| \$1,648.06 | 806 | Member + 1; 2 Medicare |
| \$1,944.04 | 807 | Member + 2; 1 Medicare |
| \$1,944.04 | 808 | Member + 2; 2 Medicare |

*Benchmark premiums are bolded.

| CARRIER DEDUCTION PREMIUMS* | CODES | DEDUCTION CODE DEFINITIONS |
|-----------------------------------|-------|----------------------------|
|-----------------------------------|-------|----------------------------|

Local 1014 Firefighters (continued)

| | | |
|------------|-----|----------------------------------|
| \$914.03 | 809 | Surviving Spouse Under 65 |
| \$1,648.06 | 810 | Surviving Spouse + 1; Under 65 |
| \$1,944.04 | 811 | Surviving Spouse + 2 Under 65 |
| \$914.03 | 812 | Surviving Spouse with Medicare |
| \$1,648.06 | 813 | Surviving Spouse + 1; 1 Medicare |
| \$1,944.04 | 814 | Spouse + 1; 1 Medicare |
| \$1,648.06 | 815 | Surviving Spouse + 1; 2 Medicare |

CIGNA Indemnity - Dental/Vision

| | | |
|----------------|-----|------------------------------|
| \$46.55 | 501 | Retiree Only |
| \$99.61 | 502 | Retiree and Dependent(s) |
| \$57.81 | 503 | Survivor Children Only Rates |

CIGNA HMO - Dental/Vision

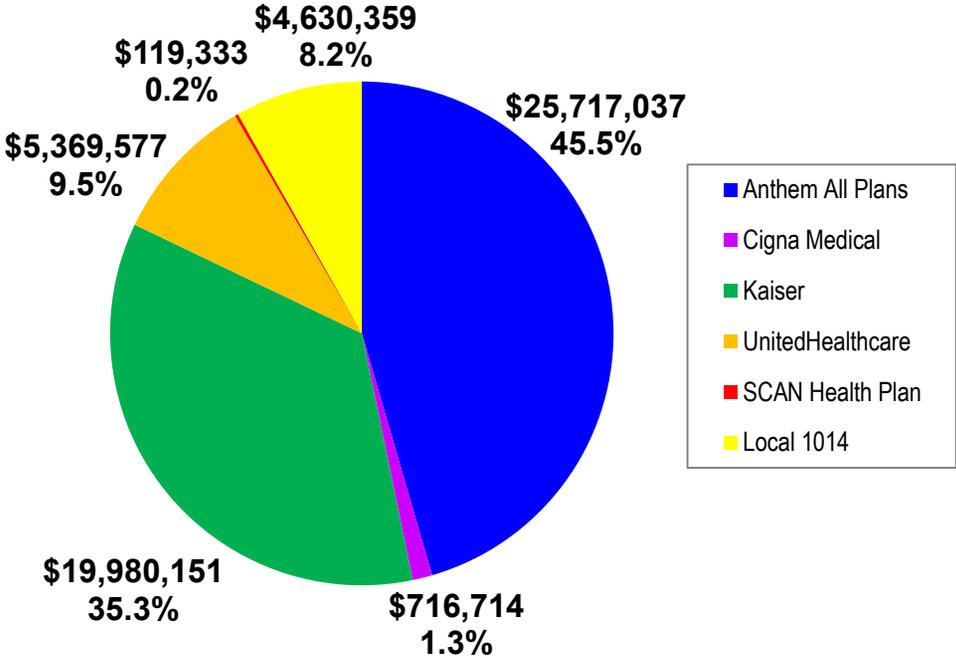
| | | |
|---------|-----|------------------------------|
| \$39.02 | 901 | Retiree Only |
| \$81.07 | 902 | Retiree and Dependent(s) |
| \$39.56 | 903 | Survivor Children Only Rates |

Los Angeles County Employees Retirement Association
Premium & Enrollment
Coverage Month Ending November 2023

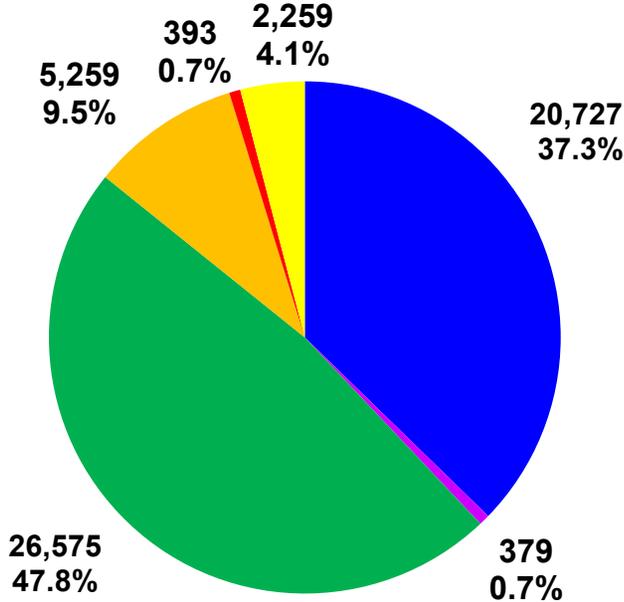
| Carrier / Plan | Monthly Premium | Percent of Total | Retirees | Percent of Total |
|-------------------------|---------------------|------------------|---------------|------------------|
| Anthem All Plans | \$25,717,037 | 45.5% | 20,727 | 37.2% |
| Cigna Medical | \$716,714 | 1.3% | 379 | 0.7% |
| Kaiser | \$19,980,151 | 35.3% | 26,575 | 47.8% |
| UnitedHealthcare | \$5,369,577 | 9.5% | 5,259 | 9.5% |
| SCAN Health Plan | \$119,333 | 0.2% | 393 | 0.7% |
| Local 1014 | \$4,630,359 | 8.2% | 2,259 | 4.1% |
| Combined Medical | \$56,533,172 | 100.0% | 55,592 | 100.0% |

| | | |
|--|--------------------|---------------|
| Cigna Dental & Vision (PPO and HMO) | \$4,512,143 | 57,554 |
|--|--------------------|---------------|

Monthly Premium

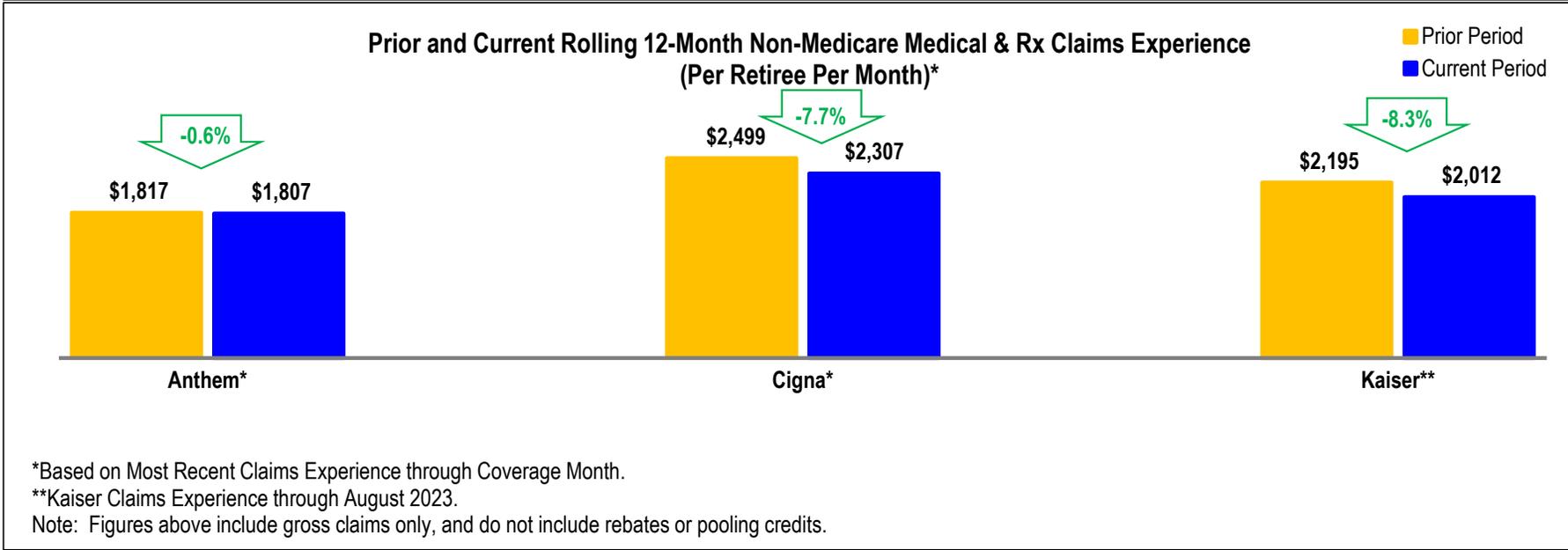
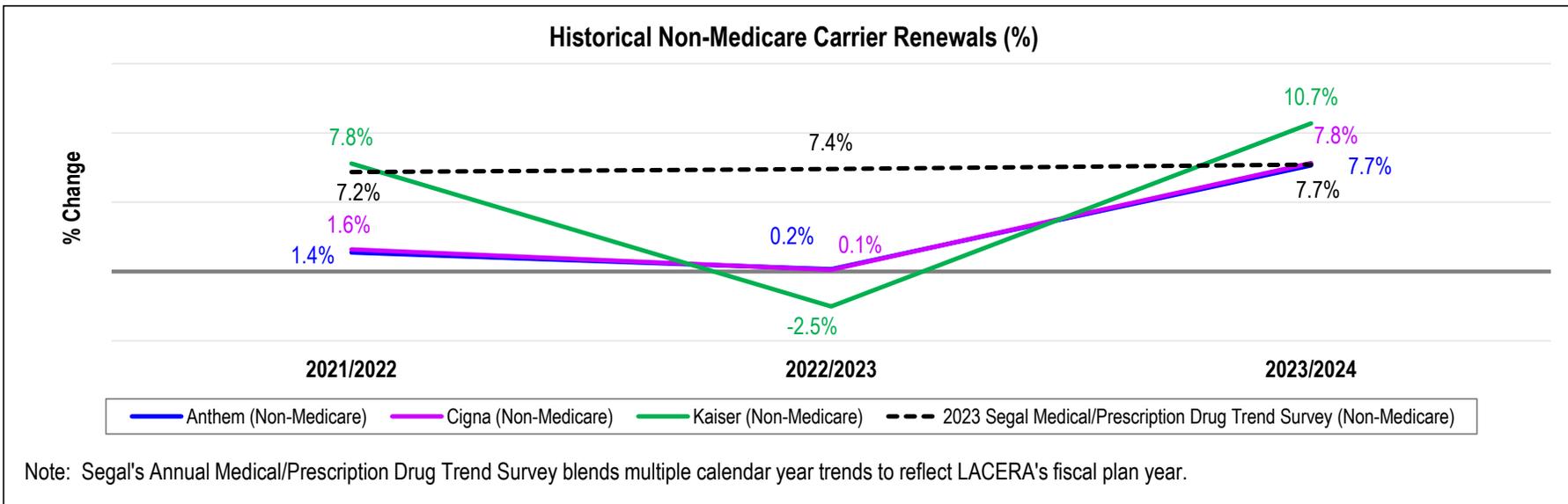


Retirees

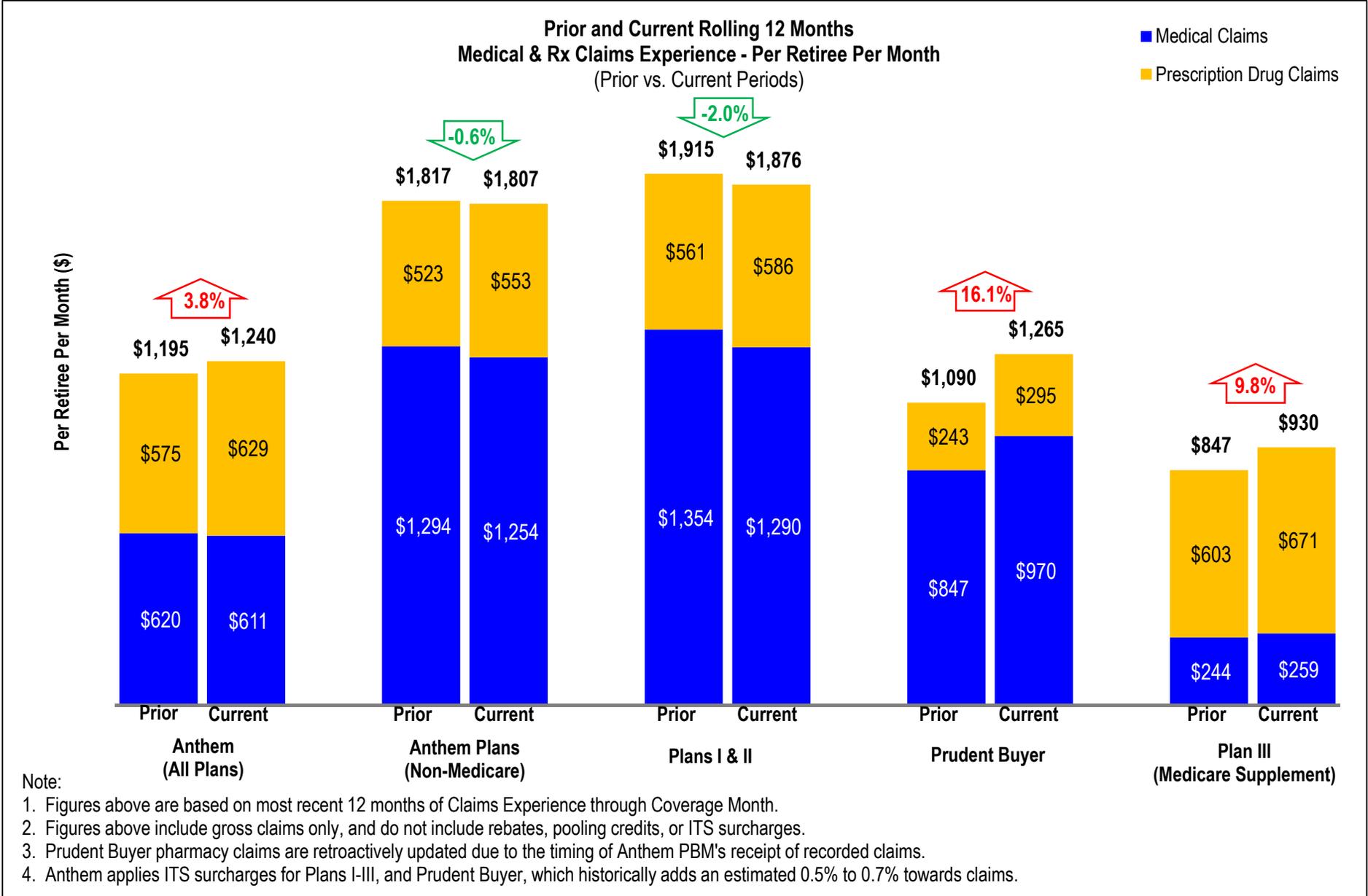


Note: Premiums include LACERA's Administrative Fee of \$8.00 per member, per plan, per month.

Los Angeles County Employees Retirement Association
Claims Experience by Carrier
Coverage Month Ending November 2023



Los Angeles County Employees Retirement Association
Anthem Claims Experience By Plan
Coverage Month Ending November 2023



Los Angeles County Employees Retirement Association

Kaiser Utilization

Coverage Month Ending November 2023

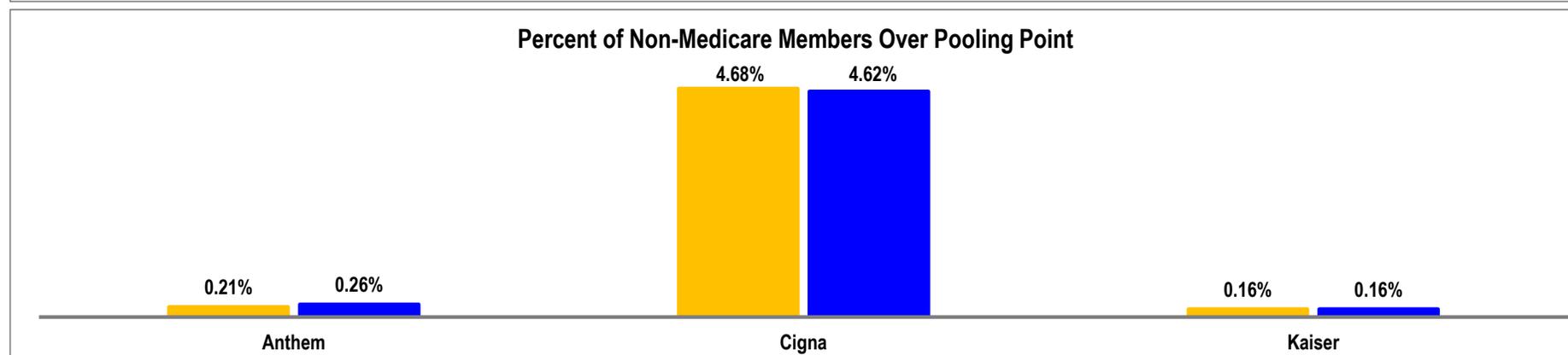
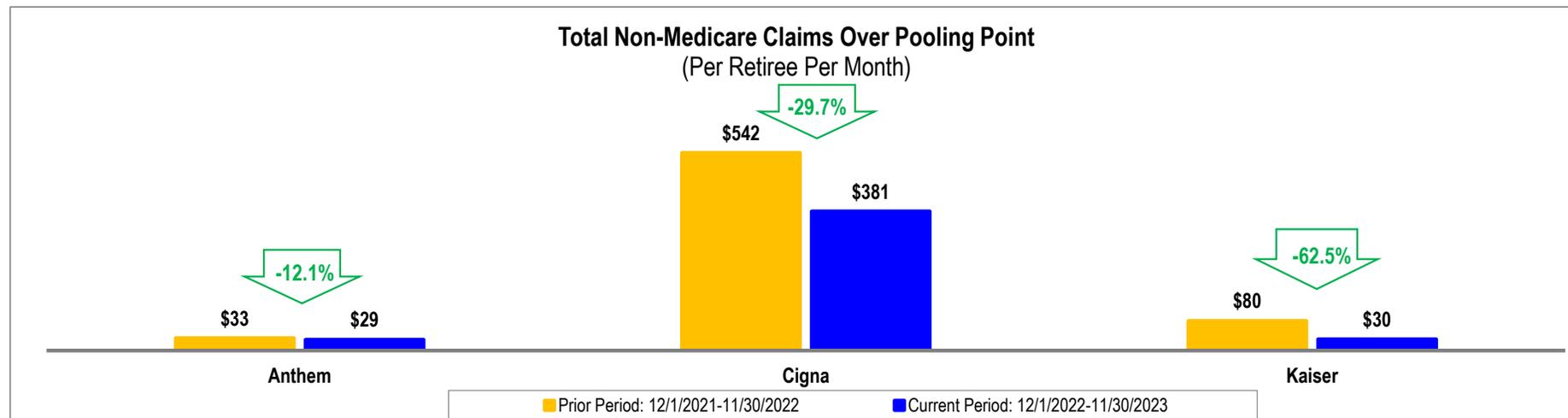
- Kaiser insures approximately 26,000 LACERA retirees with the majority enrolled in Medicare Advantage plans.
- Kaiser's Periodic Utilization Report (PUR) monitors utilization patterns of LACERA's non-Medicare population in Southern California.

| Category | Current Period 9/1/2022 - 8/31/2023 | Prior Period 9/1/2021 - 8/31/2022 | Change |
|---|--|--------------------------------------|---------------|
| Average Contract Size | 2.36 | 2.37 | -0.42% |
| Average Members | 9,005 | 8,908 | 1.09% |
| Inpatient Claims Per Member Per Month | \$236.83 | \$297.74 | -20.46% |
| Outpatient Claims Per Member Per Month | \$346.85 | \$368.08 | -5.77% |
| Pharmacy Per Member Per Month | \$133.88 | \$119.97 | 11.59% |
| Other Per Member Per Month | \$135.44 | \$140.69 | -3.73% |
| Total Claims Per Member Per Month | \$853.00 | \$926.48 | -7.93% |
| Total Paid Claims | \$92,175,937 | \$99,036,150 | -6.93% |
| Large Claims over \$525,000 Pooling Point | | | |
| Number of Claims over Pooling Point | 6 | 6 | |
| Amount over Pooling Point | \$1,358,332 | \$3,593,397 | -62.20% |
| % of Total Paid Claims | 1.47% | 3.63% | |
| Inpatient Days / 1000 | 409.7 | 456.0 | -10.15% |
| Inpatient Admits / 1000 | 52.7 | 57.5 | -8.35% |
| Outpatient Visits / 1000 | 14,087.7 | 14,679.8 | -4.03% |
| Pharmacy Scripts Per Member Per Year | 10.4 | 10.3 | 0.97% |

Los Angeles County Employees Retirement Association

High Cost Claimants (Anthem, Cigna, & Kaiser)

Coverage Month Ending November 2023



Stop-Loss & Pooling Points Overview:

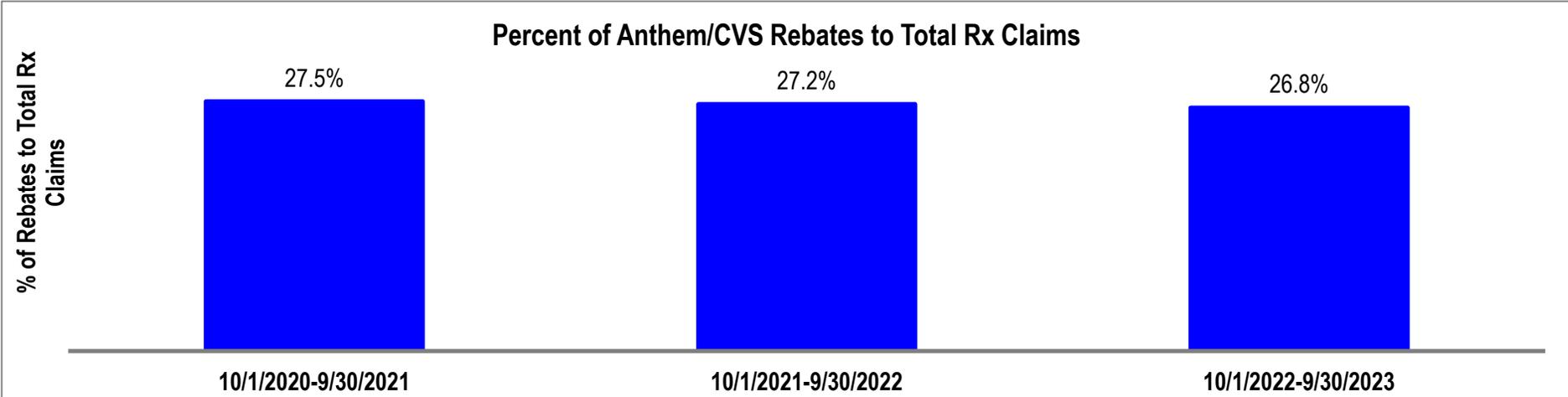
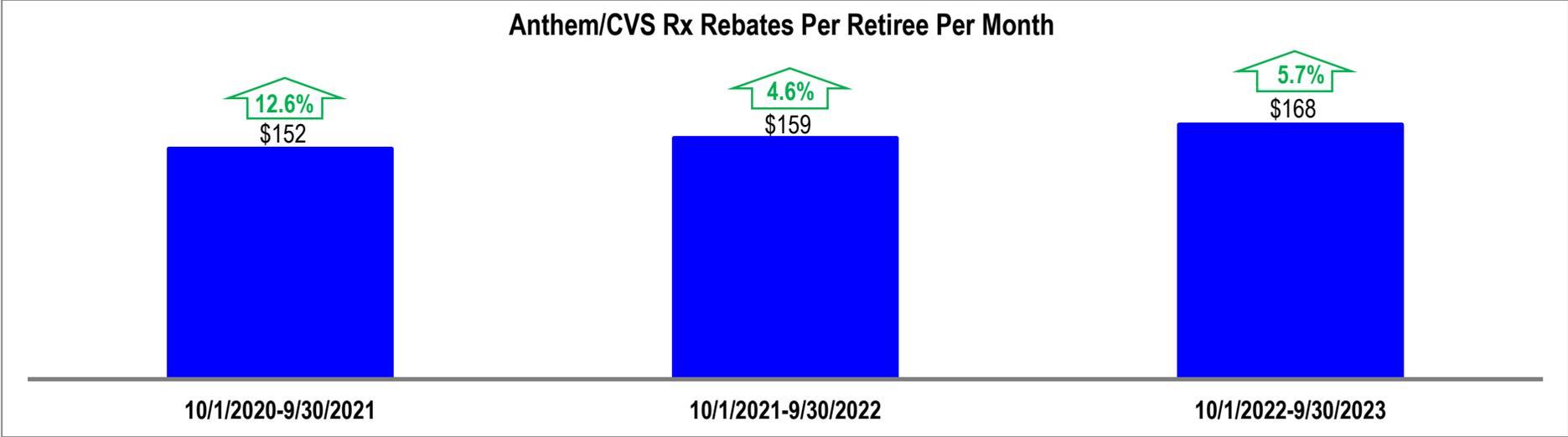
Plan sponsors mitigate the financial risk associated with individual large claimants through reinsurance. Claims exceeding the specified individual pooling threshold are deducted from the carrier's renewal calculation. The pooling credit is offset by the carrier's pooling expense, which is applied to all policyholders.

Anthem and Cigna figures are based on the most recent Claims Experience through Coverage Month. Kaiser's figures are based on Claims Experience period between September through August.

Pooling Points by Carrier:

1. Anthem's pooling points are \$350,000 for Plans I & II, and \$300,000 for Prudent Buyer.
2. Cigna's pooling point is \$100,000.
3. Kaiser's pooling point is \$525,000.

Los Angeles County Employees Retirement Association
Prescription Drug Rebates (Anthem)
Coverage Month Ending November 2023



Rebates Overview:

Pharmacy Benefit Managers negotiate volume-based rebates with drug manufacturers of brand medications. Manufacturer rebates are passed on to plan sponsors and are used to offset pharmaceutical claims expenses.

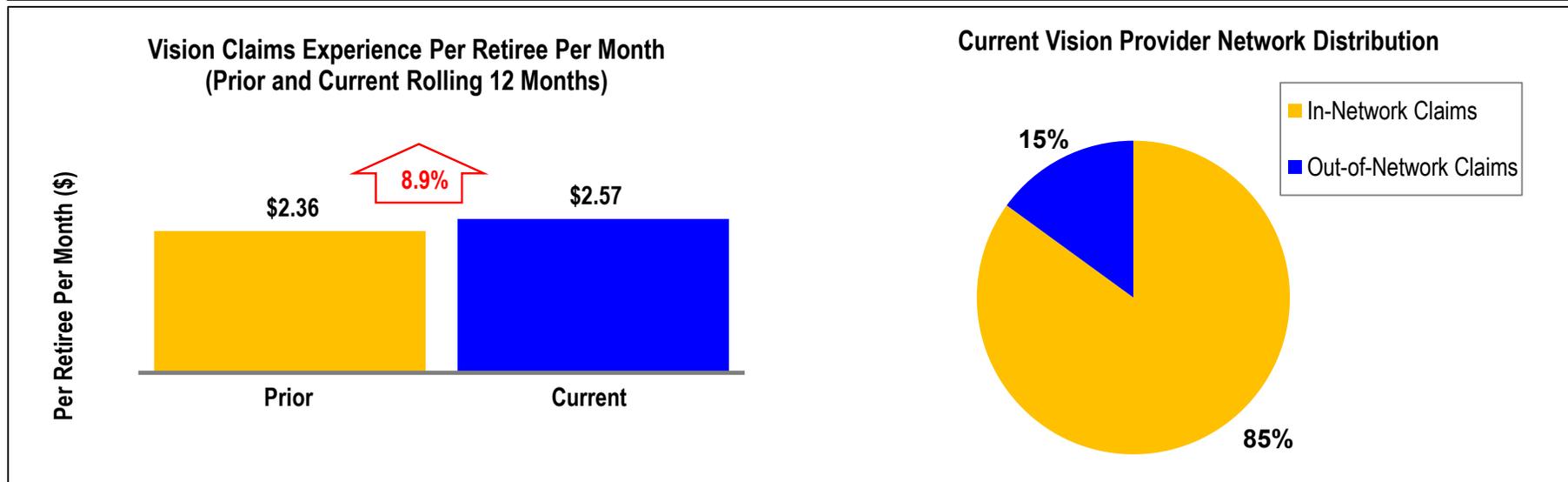
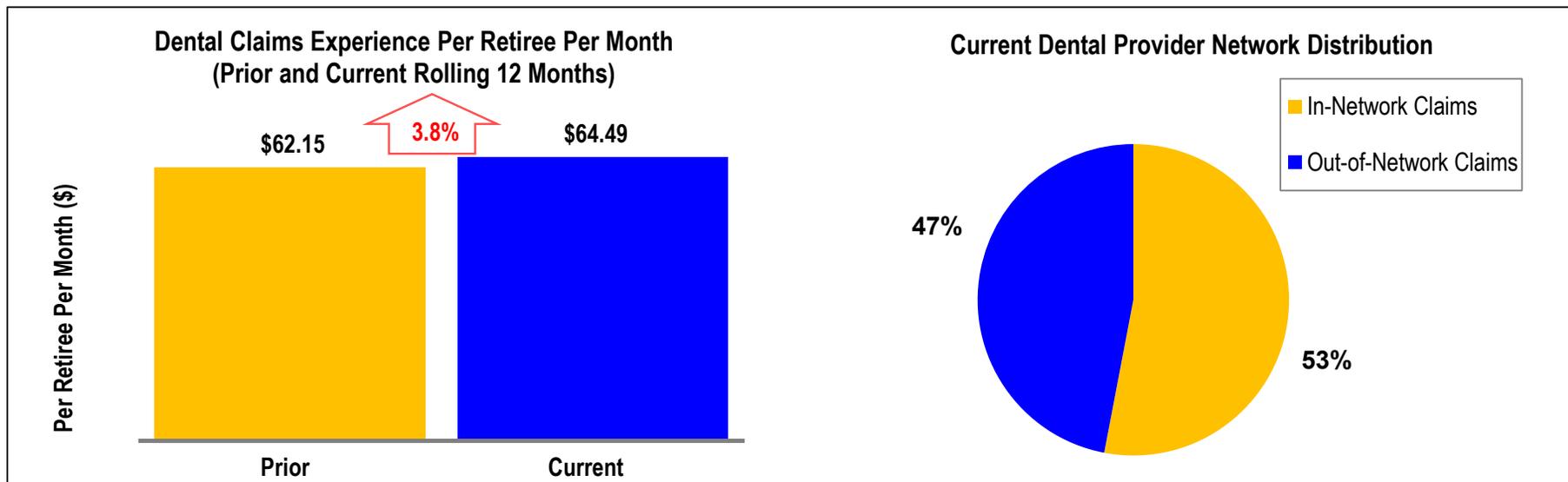
Note:

- 1. Prescription Claims and Rebates Data were provided by CVS.
- 2. Anthem Prudent Buyer prescription drugs are provided by CarelonRx and are not included in the charts above.

Los Angeles County Employees Retirement Association

Cigna Dental & Vision Claims Experience

Coverage Month Ending November 2023



Notes:

1. Figures above are based on most recent 12 months of Claims Experience through Coverage Month.
2. Dental Claims Experience reflects passive use of Cigna's PPO Dental Network.