

AGENDA

MEETING OF THE INSURANCE, BENEFITS & LEGISLATIVE COMMITTEE and BOARD OF RETIREMENT*

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

**300 NORTH LAKE AVENUE, SUITE 810
PASADENA, CA 91101**

THURSDAY, FEBRUARY 11, 2016 - 9:00 A.M.**

COMMITTEE MEMBERS:

Les Robbins, Chair
William de la Garza, Vice Chair
Alan Bernstein
Vivian H. Gray
Ronald Okum, Alternate

I. APPROVAL OF THE MINUTES

- A. Approval of the minutes of the regular meeting of January 14, 2016

II. PUBLIC COMMENT

III. ACTION ITEMS

- A. Recommendation as submitted by Barry W. Lew, Legislative Affairs Officer: That the Committee recommend the Board of Retirement adopt a "Watch" position on Assembly Bill 1640, which indefinitely extends the exemption of certain public employees from the provisions of the California Public Employees' Pension Reform Act of 2013. (Memorandum dated February 1, 2016)
- B. Recommendation as submitted by Barry W. Lew, Legislative Affairs Officer: That the Committee recommend the Board of Retirement adopt a "Watch" position on Assembly Bill 1692, which applies the terms and conditions of disability retirement under Tier Three of the Contra Costa Employees' Retirement Association to nonsafety PEPRA plan members for whom the Board of Supervisors of Contra Costa County is the governing body. (Memorandum dated February 1, 2016)

III. ACTION ITEMS (Continued)

- C. Recommendation as submitted by Barry W. Lew, Legislative Affairs Officer: That the Committee recommend the Board of Retirement adopt a "Watch" position on Senate Bill 24, which clarifies the treatment of pension benefits for employees who transfer from an employer to a joint powers authority. (Memorandum dated February 2, 2016)

IV. FOR INFORMATION

- A. Staff Activities Report for January, 2016
- B. Cigna & Anthem Blue Cross Claims Experience

V. GOOD OF THE ORDER

(For information purposes only)

VI. ADJOURNMENT *and*
SET TIME FOR OPERATIONS OVERSIGHT COMMITTEE MEETING

***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.**

****Although the meeting is scheduled for 9:00 a.m., it can start anytime thereafter, depending on the length of the Board of Retirement meeting preceding it. Please be on call.**

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.

Persons requiring an alternative format of this agenda pursuant to Section 202 of the Americans with Disabilities Act of 1990 may request one by calling Cynthia Guider at (626)-564-6000, from 8:30 a.m. to 5:00 p.m. Monday through Friday, but no later than 48 hours prior to the time the meeting is to commence. Assistive Listening Devices are available upon request. American Sign Language (ASL) Interpreters are available with at least three (3) business days notice before the meeting date.

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

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
GATEWAY PLAZA - 300 N. LAKE AVENUE, SUITE 810, PASADENA, CA 91101
THURSDAY, JANUARY 14, 2016, 10:00 A.M. – 10:50 P.M.

COMMITTEE MEMBERS

PRESENT: Les Robbins, Chair
Alan Bernstein, Vice Chair
Vivian H. Gray
Ronald Okum, Alternate

ABSENT: William de la Garza

ALSO ATTENDING:

BOARD MEMBERS AT LARGE

Anthony Bravo
Yves Chery
Joseph Kelly
David L. Muir
Shawn R. Kehoe

STAFF, ADVISORS, PARTICIPANTS

Cassandra Smith
Leilani Ignacio

Aon Hewitt

Kirby Bosley
Helen Batsalkin

The meeting was called to order by Chair Robbins at 10:00 a.m. Due to the absence of Mr. de la Garza, the Chair announced that Mr. Okum, as the alternate, would be a voting member of the Committee.

I. APPROVAL OF THE MINUTES

A. Approval of the minutes of the special meeting of December 2, 2015

Mr. Okum made a motion, Ms. Gray seconded, to approve the minutes of the special meeting of December 2, 2015. The motion passed unanimously.

II. PUBLIC COMMENT

III. FOR INFORMATION

A. Retiree Healthcare Division Proposed FYE 2017-2019 Strategic Plan Review

Ms. Smith discussed the proposed strategic plan. Key items include:

- Retiree Wellness Program web video
- RHC Enrollment web video
- Medicare 101 web video
- Automation of monthly premium reconciliation process
- Electronic submission to carriers
- Carriers Explanation of Coverage made available on the LACERA website
- Develop a Medicare 101 packet
- Update Administrative Guideline
- Dependent database audit RFP
- Retiree Healthcare consultant RFP
- Implementation of Long Term Care plan

The Committee requested that a discussion of future staffing, and space requirements be included in the Strategic Plan.

B. Staff Activities Report for December, 2015

The staff activities report was discussed.

C. CIGNA & Anthem Blue Cross Claims Experience

The CIGNA & Anthem Blue Cross Claims Experience reports through November 2015 were discussed.

III. FOR INFORMATION (Continued)

- D. Federal Legislation
- Aon Hewitt Washington Report

Submitted for information only.

IV. GOOD OF THE ORDER

(For information purposes only)

V. ADJOURNMENT *and*
SET TIME FOR OPERATIONS OVERSIGHT COMMITTEE MEETING

The meeting adjourned at 10:50 a.m., after setting the time for the Operations Oversight Committee at 11:00 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.**

February 1, 2016

TO: Insurance, Benefits and Legislative Committee
Les Robbins, Chair
William de la Garza, Vice Chair
Alan Bernstein
Vivian H. Gray
Ronald Okum, Alternate

FROM: Barry W. Lew 
Legislative Affairs Officer

FOR: February 11, 2016 Insurance, Benefits and Legislative Committee Meeting

SUBJECT: **Assembly Bill 1640 – PEPRA Exemption**

RECOMMENDATION

That the Insurance, Benefits and Legislative Committee recommend that the Board of Retirement adopt a “Watch” position on Assembly Bill 1640, which indefinitely extends the exemption of certain public employees from the provisions of the California Public Employees’ Pension Reform Act of 2013.

DISCUSSION

The California Public Employees’ Pension Reform Act of 2013 (PEPRA) requires public retirement systems, among other provisions, to modify their retirement plans to comply with the new retirement formulas established by PEPRA for new employees who become new members on or after January 1, 2013.

PEPRA currently exempts from its provisions transit workers, whose collective bargaining rights are protected under Section 5333(b) of Title 49 of the United States Code, until a federal court decision is issued or until January 1, 2016, whichever is sooner.

As a result of the United States Department of Labor withholding certification of federal transit grants due to the incompatibility of PEPRA with the collective bargaining rights of transit workers, the State of California filed suit against the DOL. A decision was issued on December 30, 2014, and the case is currently on appeal.

This bill would extend that exemption indefinitely for those employees whose collective bargaining rights are protected under Section 5333(b) of Title 49 of the United States

Code and who became a member of a public retirement system prior to December 30, 2014.

IT IS THEREFORE RECOMMENDED THAT YOUR COMMITTEE recommend that the Board of Retirement adopt a "Watch" position on Assembly Bill 1640, which indefinitely extends the exemption of certain public employees from the provisions of the California Public Employees' Pension Reform Act of 2013.

Reviewed and Approved:

A handwritten signature in blue ink that reads "Steven P. Rice".

Steven P. Rice, Chief Counsel

Attachments

2016. Leg.AB 1640.IBL.020116

**LEGISLATIVE ANALYSIS
ASSEMBLY BILL 1640**

AUTHOR: Stone [D]

INTRODUCED: January 7, 2016

SPONSOR: Santa Clara Valley Transportation Authority

SUMMARY: The California Public Employees' Pension Reform Act of 2013 (PEPRA) requires public retirement systems, among other provisions, to modify their retirement plans to comply with the new retirement formulas established by PEPRA for new employees who become new members on or after January 1, 2013.

PEPRA currently exempts from its provisions public employees whose collective bargaining rights are protected under Section 5333(b) of Title 49 of the United States Code until a federal court decision is issued or until January 1, 2016, whichever is sooner.

This bill would extend that exemption indefinitely for those employees whose collective bargaining rights are protected under Section 5333(b) of Title 49 of the United States Code and who became a member of a public retirement system prior to December 30, 2014.

ANALYSIS: The United States Department of Labor (DOL) had notified Governor Jerry Brown in August 2013 that its certification of federal transit grants would be withheld because PEPRA was incompatible with federal law with respect to the collective bargaining rights of transit workers.

In response, the State of California filed a lawsuit against the DOL in October 2013. On December 30, 2014, the federal court ruled that the DOL acted in excess of its authority in denying the federal grants. The case is currently on appeal. Consequently, this bill would exempt from PEPRA those employees whose collective bargaining rights are subject to specified federal law and who became a member of a public retirement system prior to December 30, 2014.

Legislative History

AB 1783 (Chapter 724, Statutes of 2014) exempted transit workers from PEPRA until a ruling by a federal district court or January 1, 2016, whichever is sooner. LACERA's Board of Retirement did not adopt a position.

AB 1222 (Chapter 527, Statutes of 2013) exempted transit workers from PEPRA until a ruling by a federal district

court or January 1, 2015, whichever is sooner. The bill also authorized loans to be made to local transit agencies equal to the amounts not received due to noncertification by the DOL. LACERA's Board of Retirement did not adopt a position.

SB 13 (Chapter 528, Statutes of 2013) exempted transit workers from PEPRRA until a ruling by a federal district court or January 1, 2015, whichever is sooner. LACERA's Board of Retirement adopted a "Support" position on September 12, 2013 since the bill also dealt with other issues related to LACERA.

**STAFF
RECOMMENDATION:**

Watch

PREPARED BY:

Barry W. Lew, Legislative Affairs Officer

DATED:

February 1, 2016

ASSEMBLY BILL

No. 1640

Introduced by Assembly Member Mark Stone

January 7, 2016

An act to amend Section 7522.02 of the Government Code, relating to retirement.

LEGISLATIVE COUNSEL'S DIGEST

AB 1640, as introduced, Mark Stone. Retirement: public employees. The California Public Employees' Pension Reform Act of 2013 (PEPRA) requires a public retirement system, as defined, to modify its plan or plans to comply with the act and, among other provisions, establishes new retirement formulas that may not be exceeded by a public employer offering a defined benefit pension plan for employees first hired on or after January 1, 2013. PEPRA exempts from its provisions certain public employees whose collective bargaining rights are subject to specified provisions of federal law until a specified federal district court decision on a certification by the United States Secretary of Labor, or until January 1, 2016, whichever is sooner.

This bill would extend indefinitely that exemption for those public employees, whose collective bargaining rights are subject to specified provisions of federal law and who became a member of a state or local public retirement system prior to December 30, 2014.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 7522.02 of the Government Code is
2 amended to read:

3 7522.02. (a) (1) Notwithstanding any other law, except as
4 provided in this article, on and after January 1, 2013, this article
5 shall apply to all state and local public retirement systems and to
6 their participating employers, including the Public Employees'
7 Retirement System, the State Teachers' Retirement System, the
8 Legislators' Retirement System, the Judges' Retirement System,
9 the Judges' Retirement System II, county and district retirement
10 systems created pursuant to the County Employees Retirement
11 Law of 1937 (Chapter 3 (commencing with Section 31450) of Part
12 3 of Division 4 of Title 3), independent public retirement systems,
13 and to individual retirement plans offered by public employers.
14 However, this article shall be subject to the Internal Revenue Code
15 and Section 17 of Article XVI of the California Constitution. The
16 administration of the requirements of this article shall comply with
17 applicable provisions of the Internal Revenue Code and the
18 Revenue and Taxation Code.

19 (2) Notwithstanding paragraph (1), this article shall not apply
20 to the entities described in Section 9 of Article IX of, and Sections
21 4 and 5 of Article XI of, the California Constitution, except to the
22 extent that these entities continue to be participating employers in
23 any retirement system governed by state statute. Accordingly, any
24 retirement plan approved before January 1, 2013, by the voters of
25 any entity excluded from coverage by this section shall not be
26 affected by this article.

27 (3) ~~(A) Notwithstanding paragraph (1), this article shall not~~
28 ~~apply to a public employee whose interests are protected under~~
29 ~~Section 5333(b) of Title 49 of the United States Code until a federal~~
30 ~~district court rules that the United States Secretary of Labor, or~~
31 ~~his or her designee, erred in determining that the application of~~
32 ~~this article precludes certification under that section, or until~~
33 ~~January 1, 2016, whichever is sooner. and who became a member~~
34 ~~of a state or local public retirement system prior to December 30,~~
35 ~~2014.~~

36 ~~(B) If a federal district court upholds the determination of the~~
37 ~~United States Secretary of Labor, or his or her designee, that~~
38 ~~application of this article precludes him or her from providing a~~

1 ~~certification under Section 5333(b) of Title 49 of the United States~~
2 ~~Code, this article shall not apply to a public employee specified~~
3 ~~in subparagraph (A).~~

4 (4) Notwithstanding paragraph (1), this article shall not apply
5 to a multiemployer plan authorized by Section 302(c)(5) of the
6 federal Taft-Hartley Act (29 U.S.C. Sec. 186(c)(5)) if the public
7 employer began participation in that plan prior to January 1, 2013,
8 and the plan is regulated by the federal Employee Retirement
9 Income Security Act of 1974 (29 U.S.C. Sec. 1001 et seq.).

10 (b) The benefit plan required by this article shall apply to public
11 employees who are new members as defined in Section 7522.04.

12 (c) (1) Individuals who were employed by any public employer
13 before January 1, 2013, and who became employed by a subsequent
14 public employer for the first time on or after January 1, 2013, shall
15 be subject to the retirement plan that would have been available
16 to employees of the subsequent employer who were first employed
17 by the subsequent employer on or before December 31, 2012, if
18 the individual was subject to concurrent membership for which
19 creditable service was performed in the previous six months or
20 reciprocity established under any of the following provisions:

21 (A) Article 5 (commencing with Section 20350) of Chapter 3
22 of Part 3 of Division 5 of Title 2.

23 (B) Chapter 3 (commencing with Section 31450) of Part 3 of
24 Division 4 of Title 3.

25 (C) Any agreement between public retirement systems to provide
26 reciprocity to members of the systems.

27 (D) Section 22115.2 of the Education Code.

28 (2) An individual who was employed before January 1, 2013,
29 and who, without a separation from employment, changed
30 employment positions and became subject to a different defined
31 benefit plan in a different public retirement system offered by his
32 or her employer shall be subject to that defined benefit plan as it
33 would have been available to employees who were first employed
34 on or before December 31, 2012.

35 (d) If a public employer, before January 1, 2013, offers a defined
36 benefit pension plan that provides a defined benefit formula with
37 a lower benefit factor at normal retirement age and results in a
38 lower normal cost than the defined benefit formula required by
39 this article, that employer may continue to offer that defined benefit
40 formula instead of the defined benefit formula required by this

1 article, and shall not be subject to the requirements of Section
2 7522.10 for pensionable compensation subject to that formula.
3 However, if the employer adopts a new defined benefit formula
4 on or after January 1, 2013, that formula must conform to the
5 requirements of this article or must be determined and certified by
6 the retirement system's chief actuary and the retirement board to
7 have no greater risk and no greater cost to the employer than the
8 defined benefit formula required by this article and must be
9 approved by the Legislature. New members of the defined benefit
10 plan may only participate in the lower cost defined benefit formula
11 that was in place before January 1, 2013, or a defined benefit
12 formula that conforms to the requirements of this article or is
13 approved by the Legislature as provided in this subdivision.

14 (e) If a public employer, before January 1, 2013, offers a
15 retirement benefit plan that consists solely of a defined contribution
16 plan, that employer may continue to offer that plan instead of the
17 defined benefit pension plan required by this article. However, if
18 the employer adopts a new defined benefit pension plan or defined
19 benefit formula on or after January 1, 2013, that plan or formula
20 must conform to the requirements of this article or must be
21 determined and certified by the retirement system's chief actuary
22 and the system's board to have no greater risk and no greater cost
23 to the employer than the defined benefit formula required by this
24 article and must be approved by the Legislature. New members of
25 the employer's plan may only participate in the defined
26 contribution plan that was in place before January 1, 2013, or a
27 defined contribution plan or defined benefit formula that conforms
28 to the requirements of this article. This subdivision shall not be
29 construed to prohibit an employer from offering a defined
30 contribution plan on or after January 1, 2013, either with or without
31 a defined benefit plan, whether or not the employer offered a
32 defined contribution plan prior to that date.

33 (f) (1) If, on or after January 1, 2013, the Cities of Brea and
34 Fullerton form a joint powers authority pursuant to the provisions
35 of the Joint Exercise of Powers Act (Article 1 (commencing with
36 Section 6500) of Chapter 5), that joint powers authority may
37 provide employees the defined benefit plan or formula that those
38 employees received from their respective employers prior to the
39 exercise of a common power, to which the employee is associated,
40 by the joint powers authority to any employee of the City of Brea,

1 the City of Fullerton, or a city described in paragraph (2) who is
2 not a new member and subsequently is employed by the joint
3 powers authority within 180 days of the city providing for the
4 exercise of a common power, to which the employee was
5 associated, by the joint powers authority.

6 (2) On or before January 1, 2017, a city in Orange County that
7 is contiguous to the City of Brea or the City of Fullerton may join
8 the joint powers authority described in paragraph (1) but not more
9 than three cities shall be permitted to join.

10 (3) The formation of a joint powers authority on or after January
11 1, 2013, shall not act in a manner as to exempt a new employee
12 or a new member, as defined by Section 7522.04, from the
13 requirements of this article. New members may only participate
14 in a defined benefit plan or formula that conforms to the
15 requirements of this article.


16 (g) The Judges' Retirement System and the Judges' Retirement
17 System II shall not be required to adopt the defined benefit formula
18 required by Section 7522.20 or 7522.25 or the compensation
19 limitations defined in Section 7522.10.

20 (h) This article shall not be construed to provide membership
21 in any public retirement system for an individual who would not
22 otherwise be eligible for membership under that system's
23 applicable rules or laws.

24 (i) On and after January 1, 2013, each public retirement system
25 shall modify its plan or plans to comply with the requirements of
26 this article and may adopt regulations or resolutions for this
27 purpose.

February 1, 2016

TO: Insurance, Benefits and Legislative Committee
Les Robbins, Chair
William de la Garza, Vice Chair
Alan Bernstein
Vivian H. Gray
Ronald Okum, Alternate

FROM: Barry W. Lew 
Legislative Affairs Officer

FOR: February 11, 2016 Insurance, Benefits and Legislative Committee Meeting

SUBJECT: **Assembly Bill 1692 – Contra Costa Disability Retirement**

RECOMMENDATION

That the Insurance, Benefits and Legislative Committee recommend that the Board of Retirement adopt a “Watch” position on Assembly Bill 1692, which applies the terms and conditions of disability retirement under Tier Three of the Contra Costa Employees’ Retirement Association to nonsafety PEPRA plan members for whom the Board of Supervisors of Contra Costa County is the governing body.

DISCUSSION

The California Public Employees’ Pension Reform Act of 2013 (PEPRA) requires public retirement systems, among other provisions, to modify their retirement plans to comply with the new retirement formulas established by PEPRA for new employees who become new members on or after January 1, 2013.

Nonsafety officers and employees who become new members of the Contra Costa Employees’ Retirement Association (CCCERA) are enrolled in a PEPRA plan. The legacy plan for nonsafety members of CCCERA is Tier Three.

This bill would apply specified terms and conditions of disability retirement in Tier Three to new nonsafety members of CCCERA who are enrolled in a PEPRA plan and for whom the Board of Supervisors of Contra Costa County is the governing body:

- Members who are permanently incapacitated shall be retired for disability if the member’s incapacity is substantially caused by injury of disease arising out of and in the course of employment, or if the member has completed 10 years of service.

- The disability retirement pension is equal to 40 percent of final compensation or the amount of a service retirement, if greater.
- Cost-of-living adjustments for disability retirements will be a maximum of 4 percent.

IT IS THEREFORE RECOMMENDED THAT YOUR COMMITTEE recommend that the Board of Retirement adopt a “Watch” position on Assembly Bill 1692, which applies the terms and conditions of disability retirement under Tier Three of the Contra Costa Employees’ Retirement Association to nonsafety PEPRA plan members for whom the Board of Supervisors of Contra Costa County is the governing body.

Reviewed and Approved:

A handwritten signature in blue ink that reads "Steven P. Rice".

Steven P. Rice, Chief Counsel

Attachments

**LEGISLATIVE ANALYSIS
ASSEMBLY BILL 1692**

AUTHOR: Bonilla [D]

INTRODUCED: January 21, 2016

SPONSOR: Assembly Member Susan Bonilla

SUMMARY: The California Public Employees' Pension Reform Act of 2013 (PEPRA) requires public retirement systems, among other provisions, to modify their retirement plans to comply with the new retirement formulas established by PEPRA for new employees who become new members on or after January 1, 2013.

Nonsafety officers and employees who become new members of the Contra Costa Employees' Retirement Association (CCCERA) are enrolled in a PEPRA plan. The legacy plan for nonsafety members of CCCERA is Tier Three.

This bill would apply specified terms and conditions of disability retirement in Tier Three to new nonsafety members of CCCERA who are enrolled in a PEPRA plan and for whom the Board of Supervisors of Contra Costa County is the governing body.

ANALYSIS: The terms and conditions of Tier Three that would be applied to the PEPRA plan are as follows:

Disability retirements are granted pursuant to Government Code Section 31720.1, which specifies that members who are permanently incapacitated shall be retired for disability if the member's incapacity is substantially caused by injury of disease arising out of and in the course of employment, or if the member has completed 10 years of service. Permanent incapacity is defined as the permanent inability of the member to engage in substantial gainful employment.

The disability retirement benefit is equal to 40 percent of final compensation or the amount of a service retirement, if greater.

Cost-of-living adjustments for disability retirements will be a maximum of 4 percent.

**STAFF
RECOMMENDATION:** Watch

PREPARED BY: Barry W. Lew, Legislative Affairs Officer

DATED: February 1, 2016

ASSEMBLY BILL

No. 1692

Introduced by Assembly Member Bonilla

January 21, 2016

An act to add Section 31755.4 to the Government Code, relating to county employees' retirement.

LEGISLATIVE COUNSEL'S DIGEST

AB 1692, as introduced, Bonilla. County employees' retirement: Contra Costa County.

The California Public Employees' Pension Reform Act of 2013 (PEPRA) generally requires a public retirement system, as defined, to modify its pension plan or plans to comply with the act and, among other things, prohibits a public employer that offers a defined benefit pension plan from exceeding specified retirement formulas for new members, as defined. The County Employees Retirement Law of 1937 (CERL) authorizes counties to establish retirement systems pursuant to its provisions in order to provide pension benefits to county and district employees. CERL, among other things, authorizes the Board of Supervisors of Contra Costa County to make a Tier Three retirement plan applicable to certain nonsafety officers and employees for whom the board is the governing body, as specified, and sets forth the terms and conditions of disability retirement allowances for Tier Three members.

This bill would authorize the Board of Supervisors of Contra Costa County to apply those terms and conditions to nonsafety officers and employees who are new members subject to the retirement formulas specified in PEPRA and for whom the board is the governing body.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.


The people of the State of California do enact as follows:

- 1 SECTION 1. Section 31755.4 is added to the Government
- 2 Code, to read:
- 3 31755.4. (a) The Board of Supervisors of Contra Costa County
- 4 may, by adopting an ordinance, make this section applicable to
- 5 officers and employees for whom the board is the governing body.
- 6 (b) This section shall not apply to any officer or employee who
- 7 is a safety member.
- 8 (c) Notwithstanding any other law, members whose benefits
- 9 are determined under Section 7522.20 shall be eligible for a
- 10 disability retirement allowance under the same terms and conditions
- 11 provided in Section 31755 for members covered by Tier Three.
- 12 The board may not grant a disability retirement allowance to a
- 13 member whose benefits are determined under Section 7522.20
- 14 except as provided in Section 31720.1. The amount of the disability
- 15 retirement allowance for a member whose benefits are determined
- 16 under Section 7522.20 shall be as set forth in Section 31727.01.
- 17 (d) Notwithstanding any other law, members whose benefits
- 18 are determined under Section 7522.20 who have been retired for
- 19 disability shall be eligible for cost-of-living adjustments under the
- 20 same terms and conditions provided in subdivision (h) of Section
- 21 31755 for members covered by Tier Three who have been retired
- 22 for disability.
- 23 (e) This section shall apply only in Contra Costa County.

O

February 2, 2016

TO: Insurance, Benefits and Legislative Committee
Les Robbins, Chair
William de la Garza, Vice Chair
Alan Bernstein
Vivian H. Gray
Ronald Okum, Alternate

FROM: Barry W. Lew 
Legislative Affairs Officer

FOR: February 11, 2016 Insurance, Benefits and Legislative Committee Meeting

SUBJECT: **Senate Bill 24 – Belmont, Foster City, and San Mateo Joint Powers Authority**

RECOMMENDATION

That the Insurance, Benefits and Legislative Committee recommend that the Board of Retirement adopt a “Watch” position on Senate Bill 24, which clarifies the treatment of pension benefits for employees who transfer from an employer to a joint powers authority.

DISCUSSION

Senate Bill 24 is a two-year bill that was introduced in the 2015 legislative session on another subject matter. On January 5, 2016, the bill was amended to clarify the treatment of pension benefits for employees of Belmont, Foster City, and San Mateo who transfer to a joint powers authority formed by the cities to consolidate fire services.

The Joint Exercise of Powers Act authorizes public agencies to form a joint powers authority (JPA) to exercise a common power such as hiring employees and establishing a retirement system. The California Public Employees’ Pension Reform Act of 2013 (PEPRA) currently authorizes the joint powers authority of the cities of Brea and Fullerton formed on or after January 1, 2013, to provide employees who are not new members (“legacy members”) the defined benefit plan that was in effect on December 31, 2012, if the employees are employed by the JPA within 180 days of the formation of the JPA.

The cities of Belmont, Foster City, and San Mateo are in the process of forming a JPA for fire services consolidation. Similar to the rights extended to the Brea-Fullerton JPA, this bill would authorize the Belmont-Foster City-San Mateo JPA to provide legacy

members the defined benefit plan that was in effect on December 31, 2012, if the employees are employed by the JPA within 180 days of the formation of the JPA. Fire service employees of the respective employers would become employees in the JPA, which will contract with the California Public Employees' Retirement Systems (CalPERS) to provide retirement benefits for its employees. The bill would also prohibit the JPA from exempting new members from the requirements of PEPRA.

Absent this proposed legislation, the formation of a JPA on or after January 1, 2013 would not allow such individuals to retain, under PEPRA, the defined benefit plan they had as legacy members because the JPA did not exist before January 1, 2013 and thus had no legacy defined benefit plan into which the legacy members may be placed.

This bill applies only to the Belmont-Foster City-San Mateo JPA and does not apply to LACERA.

IT IS THEREFORE RECOMMENDED THAT YOUR COMMITTEE recommend that the Board of Retirement adopt a "Watch" position on Senate Bill 24, which clarifies the treatment of pension benefits for employees who transfer from an employer to a joint powers authority.

Reviewed and Approved:



Steven P. Rice, Chief Counsel

Attachments

**LEGISLATIVE ANALYSIS
SENATE BILL 24**

AUTHOR: Hill [D]

INTRODUCED: December 1, 2014

AMENDED: January 5, 2016

SPONSOR: City of Belmont, City of Foster City, City of San Mateo

SUMMARY: **The Joint Exercise of Powers Act authorizes public agencies to form a joint powers authority (JPA) to exercise a common power such as hiring employees and establishing a retirement system. The California Public Employees' Pension Reform Act of 2013 (PEPRA) currently authorizes the joint powers authority of the cities of Brea and Fullerton formed on or after January 1, 2013, to provide employees who are not new members ("legacy members") the defined benefit plan that was in effect on December 31, 2012, if the employees are employed by the JPA within 180 days of the formation of the JPA.**

This bill would authorize the JPA of the cities of Belmont, Foster City, and San Mateo formed on or after January 1, 2013, to provide employees who are not new members ("legacy members") the defined benefit plan that was in effect on December 31, 2012, if the employees are employed by the JPA within 180 days of the formation of the JPA.

ANALYSIS: **The cities of Belmont, Foster City, and San Mateo are in the process of forming a JPA for fire services consolidation. Fire service employees of the respective employers would become employees in the JPA, which will contract with the California Public Employees' Retirement Systems (CalPERS) to provide retirement benefits for its employees.**

In general, PEPRA allows individuals employed by a public employer before January 1, 2013, and who become employed by a subsequent public employer on or after January 1, 2013, to be subject to the defined benefit plan available to employees of the subsequent employer who were first employed on or before December 31, 2012.

The formation of a JPA on or after January 1, 2013 would not allow such individuals to retain the defined benefit plan they had as legacy members. The JPA did not exist before January 1, 2013 and thus had no legacy defined benefit plan into which the legacy members may be placed.

This bill would authorize the JPA formed after January 1,

2013 by the cities of Belmont, Foster City, and San Mateo to provide legacy members with the defined benefit plan received by those members from their respective employers on December 31, 2012. It would also prohibit the JPA from exempting new members from the requirements of PEPRA.

This bill applies only to the Belmont, Foster City, and San Mateo JPA and does not apply to LACERA.

Legislative History

SB 354 (Chapter 158, Statutes of 2015) clarified the period during which legacy members employed by the cities of Brea and Fullerton can transfer to the JPA and retain the defined benefit plan they were participating in prior to the transfer. LACERA's Board of Retirement adopted a "Watch" position on June 11, 2015.

SB 1251 (Chapter 757, Statutes of 2014) authorized the Brea and Fullerton JPA to offer a legacy defined benefit plan to its employees who were not new members. LACERA's Board of Retirement adopted a "Watch" position on May 22, 2014.

**STAFF
RECOMMENDATION:**

Watch

PREPARED BY:

Barry W. Lew, Legislative Affairs Officer

DATED:

January 27, 2016

AMENDED IN SENATE JANUARY 5, 2016

AMENDED IN SENATE JUNE 1, 2015

AMENDED IN SENATE APRIL 21, 2015

AMENDED IN SENATE APRIL 6, 2015

SENATE BILL

No. 24

Introduced by Senator Hill

December 1, 2014

~~An act to amend Sections 22950.5, 22951, 22956, 22958, 22961, 22962, 22963, 22970.2, 22971, 22974.7, 22980, 22980.1, 22980.2, 22980.3, and 22980.4 of, to amend, repeal, and add Sections 22952, 22960, 22972, and 22973 of, and to add Section 22950.1 to, the Business and Professions Code, to amend Section 1947.5 of the Civil Code, to amend Section 48901 of the Education Code, to amend Section 7597 of the Government Code, to amend Sections 1234, 1286, 1530.7, 1596.795, 104495, 113953.3, 113977, 114332.3, 114371, 118910, 118925, 118935, 118948, and 119405 of, and to add Section 119406 to, the Health and Safety Code, to amend Section 6404.5 of the Labor Code, to amend Sections 308 and 640 of the Penal Code, to amend Sections 561 and 99580 of the Public Utilities Code, and to amend Sections 12523 and 12523.5 of the Vehicle Code, relating to electronic cigarettes. An act to amend Section 7522.02 of the Government Code, relating to public employees' retirement.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 24, as amended, Hill. ~~Electronic cigarettes: licensing and restrictions. California Public Employees' Pension Reform Act of 2013: joint powers authority: employees.~~

The California Public Employees' Pension Reform Act of 2013 (PEPRA) requires a public retirement system, as defined, to modify its plan or plans to comply with the act and, among other provisions, establishes new retirement formulas that may not be exceeded by a public employer offering a defined benefit pension plan for employees first hired on or after January 1, 2013. Existing law, the Joint Exercise of Powers Act, generally authorizes 2 or more public agencies, by agreement, to jointly exercise any common power, which may include hiring employees and establishing retirement systems. PEPRA authorizes a joint powers authority formed by the Cities of Brea and Fullerton on or after January 1, 2013, to provide its employees the defined benefit plan or formula that those employees received from their respective employers prior to the exercise of a common power, to which the employee is associated, by the joint powers authority to any employee of specified cities who is not a new member and subsequently is employed by the joint powers authority within 180 days of the city providing for the exercise of a common power, to which the employee was associated, by the joint powers authority.

This bill would authorize a joint powers authority formed by the Cities of Belmont, Foster City, and San Mateo on or after January 1, 2013, to provide employees who are not new members under PEPRA with the defined benefit plan or formula that was received by those employees from their respective employers on December 31, 2012, if they are employed by the joint powers authority within 180 days of the city providing for the exercise of a common power, to which the employee was associated, by the joint powers authority. The bill would prohibit the formation of a joint powers authority on or after January 1, 2013, in a manner that would exempt a new employee or a new member from the requirements of PEPRA.

This bill would make legislative findings and declarations as to the necessity of a special statute for the Cities of Belmont, Foster City, and San Mateo.

~~(1) Existing law, the Stop Tobacco Access to Kids Enforcement Act (STAKE Act), establishes various requirements for distributors and retailers relating to tobacco sales to persons under 18 years of age. Existing law makes it a crime, punishable by a fine not to exceed \$500 or by imprisonment not exceeding 30 days in a county jail, to fail to post a notice, at each point of purchase, stating that the sale of tobacco products to persons under 18 years of age is illegal. Existing law also~~

permits enforcing agencies to assess various civil penalties for violations of the STAKE Act.

This bill would extend the requirements of the STAKE Act to the sale of electronic cigarettes to persons under 18 years of age. The bill would also extend the requirements of the STAKE Act to the sale of electronic cigarettes to persons under 21 years of age if SB 151 of the 2015–16 Regular Session is enacted and takes effect. The bill would require the State Department of Public Health to enforce the STAKE Act's provisions with regard to sales of electronic cigarettes commencing July 1, 2016.

The bill would make the failure to post a notice, on and after July 1, 2016, at each point of purchase, stating that the sale of electronic cigarettes to persons under 18 years of age is illegal, a crime. The bill would impose the same notice requirements as applied to the sale of electronic cigarettes to persons under 21 years of age if SB 151 of the 2015–16 Regular Session is enacted and takes effect. By expanding the scope of existing crimes, the bill would impose a state-mandated local program.

The bill would provide that the STAKE Act does not invalidate existing local government ordinances regulating the distribution or sale of cigarettes, electronic cigarettes, or tobacco products, or prohibit local governments from adopting ordinances regulating the distribution or sale of cigarettes, electronic cigarettes, or tobacco products that are more restrictive than state law.

(2) Existing law prohibits a person from selling or otherwise furnishing an electronic cigarette to minors, and makes a violation punishable as an infraction.

The bill would prohibit a person from knowingly selling or otherwise furnishing an electronic cigarette to persons under 18 years of age, and makes a violation punishable as a misdemeanor or subject to a civil action, as specified. The bill would prohibit a person from selling or otherwise furnishing an electronic cigarette to persons under 21 years of age if SB 151 of the 2015–16 Regular Session is enacted and takes effect. By expanding the scope of an existing crime, the bill would impose a state-mandated local program.

The bill would require that cartridges for electronic cigarettes and solutions for filling electronic cigarettes be in child-proof packaging to protect children from opening and ingesting the contents.

(3) Existing law, the Cigarette and Tobacco Products Licensing Act, requires the State Board of Equalization to administer a statewide

program to license manufacturers, importers, distributors, wholesalers, and retailers of cigarettes and tobacco products. Existing law makes a violation of the Cigarette and Tobacco Products Licensing Act a misdemeanor punishable by a fine not to exceed \$5,000, by imprisonment not exceeding one year in a county jail, or by both the fine and imprisonment. Existing law also permits the State Board of Equalization to assess various civil penalties for violations of the Cigarette and Tobacco Products Licensing Act.

The bill would require the State Board of Equalization to administer a statewide program to license retailers of electronic cigarettes. The bill would require retailers to apply for a license to sell electronic cigarettes and pay a specified license fee, commencing July 1, 2016, and to display the license at each retail location commencing September 30, 2016. The bill would require the State Board of Equalization to use the revenue from this license fee only for purposes of administering the licensure program for retailers selling electronic cigarettes. The bill would also make retailers of electronic cigarettes subject to various civil and criminal penalties if they fail to comply with licensing requirements.

(4) Existing law prohibits the smoking of cigarettes and other tobacco products in a variety of specified areas. Under existing law, a violation of some of these provisions is punishable as a crime.

This bill would prohibit the use of electronic cigarettes in a variety of specified areas where the smoking of cigarettes and other tobacco products is prohibited. The bill would also make corresponding changes. The bill would make the use of electronic cigarettes in some of these restricted locations a violation punishable as a crime.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: *yes-no*.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 7522.02 of the Government Code is
- 2 amended to read:
- 3 7522.02. (a) (1) Notwithstanding any other law, except as
- 4 provided in this article, on and after January 1, 2013, this article

1 shall apply to all state and local public retirement systems and to
2 their participating employers, including the Public Employees'
3 Retirement System, the State Teachers' Retirement System, the
4 Legislators' Retirement System, the Judges' Retirement System,
5 the Judges' Retirement System II, county and district retirement
6 systems created pursuant to the County Employees Retirement
7 Law of 1937 (Chapter 3 (commencing with Section 31450) of Part
8 3 of Division 4 of Title 3), independent public retirement systems,
9 and to individual retirement plans offered by public employers.
10 However, this article shall be subject to the Internal Revenue Code
11 and Section 17 of Article XVI of the California Constitution. The
12 administration of the requirements of this article shall comply with
13 applicable provisions of the Internal Revenue Code and the
14 Revenue and Taxation Code.

15 (2) Notwithstanding paragraph (1), this article shall not apply
16 to the entities described in Section 9 of Article IX of, and Sections
17 4 and 5 of Article XI of, the California Constitution, except to the
18 extent that these entities continue to be participating employers in
19 any retirement system governed by state statute. Accordingly, any
20 retirement plan approved before January 1, 2013, by the voters of
21 any entity excluded from coverage by this section shall not be
22 affected by this article.

23 (3) (A) Notwithstanding paragraph (1), this article shall not
24 apply to a public employee whose interests are protected under
25 Section 5333(b) of Title 49 of the United States Code until a federal
26 district court rules that the United States Secretary of Labor, or
27 his or her designee, erred in determining that the application of
28 this article precludes certification under that section, or until
29 January 1, 2016, whichever is sooner.

30 (B) If a federal district court upholds the determination of the
31 United States Secretary of Labor, or his or her designee, that
32 application of this article precludes him or her from providing a
33 certification under Section 5333(b) of Title 49 of the United States
34 Code, this article shall not apply to a public employee specified
35 in subparagraph (A).

36 (4) Notwithstanding paragraph (1), this article shall not apply
37 to a multiemployer plan authorized by Section 302(c)(5) of the
38 federal Taft-Hartley Act (29 U.S.C. Sec. 186(c)(5)) if the public
39 employer began participation in that plan prior to January 1, 2013,

1 and the plan is regulated by the federal Employee Retirement
2 Income Security Act of 1974 (29 U.S.C. Sec. 1001 et seq.).

3 (b) The benefit plan required by this article shall apply to public
4 employees who are new members as defined in Section 7522.04.

5 (c) (1) Individuals who were employed by any public employer
6 before January 1, 2013, and who became employed by a subsequent
7 public employer for the first time on or after January 1, 2013, shall
8 be subject to the retirement plan that would have been available
9 to employees of the subsequent employer who were first employed
10 by the subsequent employer on or before December 31, 2012, if
11 the individual was subject to concurrent membership for which
12 creditable service was performed in the previous six months or
13 reciprocity established under any of the following provisions:

14 (A) Article 5 (commencing with Section 20350) of Chapter 3
15 of Part 3 of Division 5 of Title 2.

16 (B) Chapter 3 (commencing with Section 31450) of Part 3 of
17 Division 4 of Title 3.

18 (C) Any agreement between public retirement systems to provide
19 reciprocity to members of the systems.

20 (D) Section 22115.2 of the Education Code.

21 (2) An individual who was employed before January 1, 2013,
22 and who, without a separation from employment, changed
23 employment positions and became subject to a different defined
24 benefit plan in a different public retirement system offered by his
25 or her employer shall be subject to that defined benefit plan as it
26 would have been available to employees who were first employed
27 on or before December 31, 2012.

28 (d) If a public employer, before January 1, 2013, offers a defined
29 benefit pension plan that provides a defined benefit formula with
30 a lower benefit factor at normal retirement age and results in a
31 lower normal cost than the defined benefit formula required by
32 this article, that employer may continue to offer that defined benefit
33 formula instead of the defined benefit formula required by this
34 article, and shall not be subject to the requirements of Section
35 7522.10 for pensionable compensation subject to that formula.
36 However, if the employer adopts a new defined benefit formula
37 on or after January 1, 2013, that formula must conform to the
38 requirements of this article or must be determined and certified by
39 the retirement system's chief actuary and the retirement board to
40 have no greater risk and no greater cost to the employer than the

1 defined benefit formula required by this article and must be
2 approved by the Legislature. New members of the defined benefit
3 plan may only participate in the lower cost defined benefit formula
4 that was in place before January 1, 2013, or a defined benefit
5 formula that conforms to the requirements of this article or is
6 approved by the Legislature as provided in this subdivision.

7 (e) If a public employer, before January 1, 2013, offers a
8 retirement benefit plan that consists solely of a defined contribution
9 plan, that employer may continue to offer that plan instead of the
10 defined benefit pension plan required by this article. However, if
11 the employer adopts a new defined benefit pension plan or defined
12 benefit formula on or after January 1, 2013, that plan or formula
13 must conform to the requirements of this article or must be
14 determined and certified by the retirement system’s chief actuary
15 and the system’s board to have no greater risk and no greater cost
16 to the employer than the defined benefit formula required by this
17 article and must be approved by the Legislature. New members of
18 the employer’s plan may only participate in the defined
19 contribution plan that was in place before January 1, 2013, or a
20 defined contribution plan or defined benefit formula that conforms
21 to the requirements of this article. This subdivision shall not be
22 construed to prohibit an employer from offering a defined
23 contribution plan on or after January 1, 2013, either with or without
24 a defined benefit plan, whether or not the employer offered a
25 defined contribution plan prior to that date.

26 (f) (1) If, on or after January 1, 2013, the Cities of Brea and
27 Fullerton form a joint powers authority pursuant to the provisions
28 of the Joint Exercise of Powers Act (Article 1 (commencing with
29 Section 6500) of Chapter 5), that joint powers authority may
30 provide employees the defined benefit plan or formula that those
31 employees received from their respective employers prior to the
32 exercise of a common power, to which the employee is associated,
33 by the joint powers authority to any employee of the City of Brea,
34 the City of Fullerton, or a city described in paragraph (2) who is
35 not a new member and subsequently is employed by the joint
36 powers authority within 180 days of the city providing for the
37 exercise of a common power, to which the employee was
38 associated, by the joint powers authority.

39 (2) On or before January 1, 2017, a city in Orange County that
40 is contiguous to the City of Brea or the City of Fullerton may join

1 the joint powers authority described in paragraph (1) but not more
2 than three cities shall be permitted to join.

3 (3) The formation of a joint powers authority on or after January
4 1, 2013, shall not act in a manner as to exempt a new employee
5 or a new member, as defined by Section 7522.04, from the
6 requirements of this article. New members may only participate
7 in a defined benefit plan or formula that conforms to the
8 requirements of this article.

9 (g) *(1) If, on or after January 1, 2013, the Cities of Belmont,*
10 *Foster City, and San Mateo form a joint powers authority pursuant*
11 *to the provisions of the Joint Exercise of Powers Act (Article 1*
12 *(commencing with Section 6500) of Chapter 5), that joint powers*
13 *authority may provide employees the defined benefit plan or*
14 *formula that those employees received from their respective*
15 *employers prior to the exercise of a common power, to which the*
16 *employee is associated, by the joint powers authority to any*
17 *employee of the City of Belmont, the City of Foster City, or the*
18 *City of San Mateo who is not a new member and subsequently is*
19 *employed by the joint powers authority within 180 days of the city*
20 *providing for the exercise of a common power, to which the*
21 *employee was associated, by the joint powers authority.*

22 (2) *The formation of a joint powers authority on or after January*
23 *1, 2013, shall not act in a manner as to exempt a new employee*
24 *or a new member, as defined by Section 7522.04, from the*
25 *requirements of this article. New members may only participate*
26 *in a defined benefit plan or formula that conforms to the*
27 *requirements of this article.*

28 ~~(g)~~

29 (h) The Judges' Retirement System and the Judges' Retirement
30 System II shall not be required to adopt the defined benefit formula
31 required by Section 7522.20 or 7522.25 or the compensation
32 limitations defined in Section 7522.10.

33 ~~(h)~~

34 (i) This article shall not be construed to provide membership in
35 any public retirement system for an individual who would not
36 otherwise be eligible for membership under that system's
37 applicable rules or laws.

38 ~~(i)~~

39 (j) On and after January 1, 2013, each public retirement system
40 shall modify its plan or plans to comply with the requirements of

1 this article and may adopt regulations or resolutions for this
2 purpose.

3 *SEC. 2. The Legislature finds and declares that a special law*
4 *is necessary and that a general law cannot be made applicable*
5 *within the meaning of Section 16 of Article IV of the California*
6 *Constitution because of the need to clarify the benefit eligibility*
7 *rules under the California Public Employees' Pension Reform Act*
8 *of 2013 and maintain the integrity of that act and further its*
9 *purpose.*

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**All matter omitted in this version of the bill
appears in the bill as amended in the
Senate, June 1, 2015. (JR11)**

**INSURANCE, BENEFITS & LEGISLATIVE COMMITTEE
RETIREE HEALTHCARE BENEFITS PROGRAM
STAFF ACTIVITIES REPORT
JANUARY 2016
FOR INFORMATION ONLY**

Domestic Partner Imputed Income Project

On January 14, 2016, staff completed the 1099-R manual entries for 274 members (279 in 2014) with Domestic Partner dependents for the 2015 Plan Year. The total amount includes six (6) same-sex marriage, where the individuals' status were Domestic Partners and same-sex marriage for part of the year

Retiree Healthcare Benefits Program Annual Contract Renewal Meeting – 7/1/2016 – 6/30/2017 Plan Year

On February 1, 2016, staff attended an all-day renewal discussions meeting at Aon's offices in Los Angeles. The meeting was attended by representatives from all insurance carriers and Aon/Hewitt. Staff will present the results of the contract renewals to your Board once the renewals have been finalized.

Centers for Medicare and Medicaid Services (CMS) Medicare Part D Retiree Drug Subsidy (RDS) Applications for Plan Year 7/1/2016 – 6/30/2017

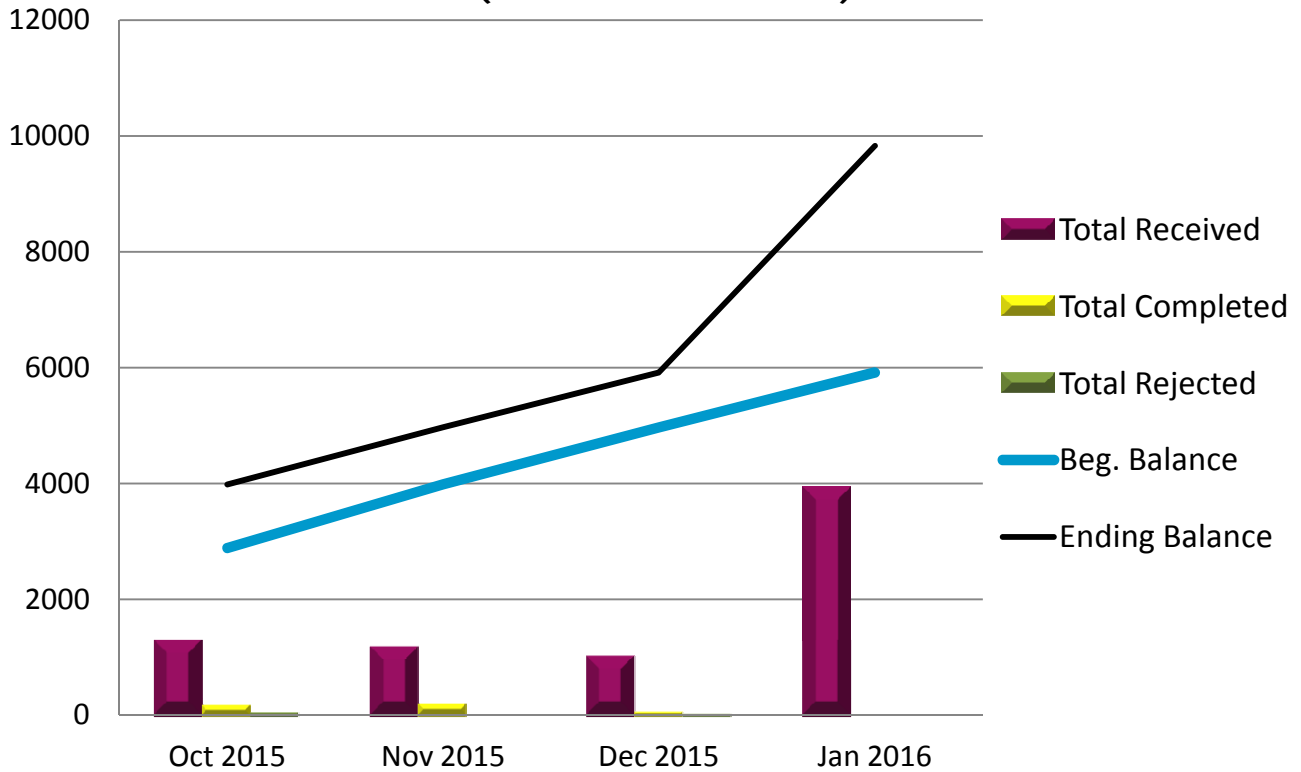
Staff started the application process for the following plans for the Plan Year: 2016 and 2017:

Plan
Anthem Blue Cross
Cigna HMO
Kaiser
LACFF Local 1014

Our carriers have been notified and each confirmed that they will support LACERA in submitting the eligibility files to CMS by the May 2, 2016 CMS deadline. Staff will continue to provide updates to your Board as they become available.

Retiree Healthcare Division Insurance Status Report Oct. 2015 - Jan. 2016

RETIREE HEALTHCARE ENROLLMENT SUMMARY (ROLLING 4 MONTHS)

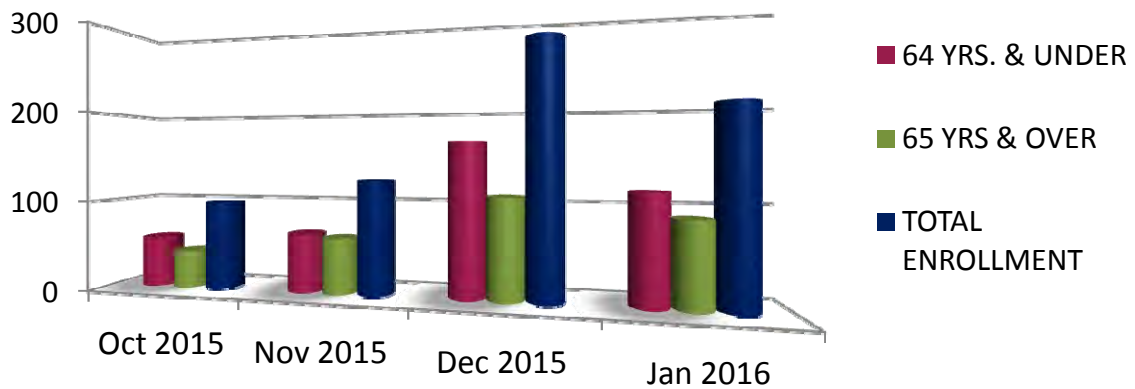


Date	Beg. Balance	Total Received	Total Completed	Total Rejected	Ending Balance
Oct 2015	2883	1290	152	36	3985
Nov 2015	3985	1175	180	11	4969
Dec 2015	4969	1013	50	17	5915
Jan 2016	5915	3928	8	7	9828

Retirees Monthly Age Breakdown Oct. 2015 - Jan. 2016

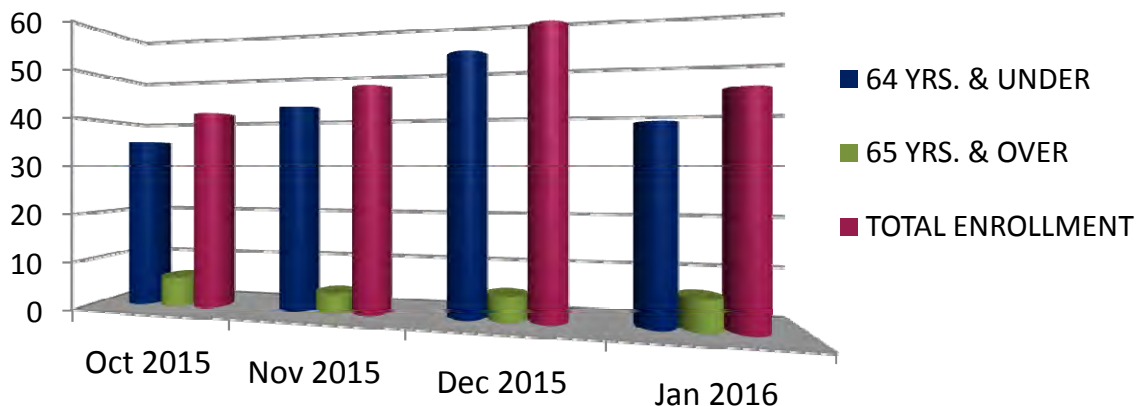
Service Retirement

MONTH	64 YRS. & UNDER	65 YRS & OVER	TOTAL ENROLLMENT
Oct 2015	56	41	97
Nov 2015	64	60	124
Dec 2015	166	108	274
Jan 2016	115	89	204



Disability Retirement

MONTH	64 YRS. & UNDER	65 YRS. & OVER	TOTAL ENROLLMENT
Oct 2015	35	6	41
Nov 2015	42	4	46
Dec 2015	52	5	57
Jan 2016	38	6	44



Medicare Part B Reimbursement and Penalty Report

PAY PERIOD 1/31/2016

Deduction Code	No. of Members	Reimbursement Amount	No. of Penalties	Penalty Amount
ANTHEM BC III				
240	6,124	\$649,421.80	11	\$285.90
241	188	\$19,680.40	1	\$62.90
242	845	\$90,503.60	0	\$0.00
243	3,516	\$744,441.30	7	\$409.20
244	14	\$1,485.50	0	\$0.00
245	39	\$4,175.60	0	\$0.00
246	16	\$1,800.20	0	\$0.00
247	78	\$8,682.80	0	\$0.00
248	10	\$2,114.90	1	\$31.50
249	36	\$7,654.20	0	\$0.00
250	13	\$2,727.40	0	\$0.00
Plan Total:	10,879	\$1,532,687.70	20	\$789.50
CIGNA-HEALTHSPRING PREFERRED with RX				
321	24	\$2,744.30	0	\$0.00
322	8	\$839.20	0	\$0.00
324	15	\$3,163.90	0	\$0.00
327	2	\$209.80	0	\$0.00
329	1	\$209.80	0	\$0.00
Plan Total:	50	\$7,167.00	0	\$0.00
KAISER SR. ADVANTAGE				
401	1	(\$104.90)	0	\$0.00
403	9,363	\$993,698.40	6	\$195.30
404	1	(\$104.90)	0	\$0.00
413	1,663	\$176,897.80	1	\$0.00
418	4,646	\$975,487.00	5	\$220.50
419	247	\$25,906.30	0	\$0.00
426	196	\$20,813.90	0	\$0.00
427	169	\$17,514.80	0	\$0.00
445	2	\$209.80	0	\$0.00
451	25	\$2,639.40	0	\$0.00
457	11	\$2,324.70	0	\$0.00
462	53	\$5,576.60	0	\$0.00
465	17	\$1,800.20	0	\$0.00
466	20	\$4,196.00	0	\$0.00
472	30	\$3,163.90	0	\$0.00
476	5	\$575.20	0	\$0.00
478	12	\$2,517.60	0	\$0.00
482	74	\$7,864.00	1	\$13.90
486	10	\$1,049.00	0	\$0.00
488	44	\$9,156.60	1	\$1.70
492	1	\$104.90	0	\$0.00
493	1	\$104.90	0	\$0.00
Plan Total:	16,591	\$2,251,391.20	14	\$431.40

Medicare Part B Reimbursement and Penalty Report

PAY PERIOD 1/31/2016

Deduction Code	No. of Members	Reimbursement Amount	No. of Penalties	Penalty Amount
SCAN				
611	260	\$27,182.50	0	\$0.00
613	93	\$19,633.20	0	\$0.00
Plan Total:	353	\$46,815.70	0	\$0.00
UNITED HEALTHCARE GROUP MEDICARE ADV. HMO				
701	1,439	\$152,438.30	1	\$41.50
702	313	\$33,114.00	0	\$0.00
703	761	\$159,817.00	1	\$10.50
704	60	\$6,236.30	0	\$0.00
705	20	\$4,263.60	0	\$0.00
Plan Total:	2,593	\$355,869.20	2	\$52.00
Grand Total:	30,466	\$ 4,193,930.80	36	\$1,272.90

Medicare Part B Reimbursement and Penalty Report

PAY PERIOD 1/31/2016

Deduction Code	No. of Members	Reimbursement Amount	No. of Penalties	Penalty Amount
ANTHEM BC III				
240	6,124	\$649,421.80	11	\$285.90
241	188	\$19,680.40	1	\$62.90
242	845	\$90,503.60	0	\$0.00
243	3,516	\$744,441.30	7	\$409.20
244	14	\$1,485.50	0	\$0.00
245	39	\$4,175.60	0	\$0.00
246	16	\$1,800.20	0	\$0.00
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248	10	\$2,114.90	1	\$31.50
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250	13	\$2,727.40	0	\$0.00
Plan Total:	10,879	\$1,532,687.70	20	\$789.50
CIGNA-HEALTHSPRING PREFERRED with RX				
321	24	\$2,744.30	0	\$0.00
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Plan Total:	50	\$7,167.00	0	\$0.00
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478	12	\$2,517.60	0	\$0.00
482	74	\$7,864.00	1	\$13.90
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488	44	\$9,156.60	1	\$1.70
492	1	\$104.90	0	\$0.00
493	1	\$104.90	0	\$0.00
Plan Total:	16,591	\$2,251,391.20	14	\$431.40

Medicare Part B Reimbursement and Penalty Report

PAY PERIOD 1/31/2016

Deduction Code	No. of Members	Reimbursement Amount	No. of Penalties	Penalty Amount
SCAN				
611	260	\$27,182.50	0	\$0.00
613	93	\$19,633.20	0	\$0.00
Plan Total:	353	\$46,815.70	0	\$0.00
UNITED HEALTHCARE GROUP MEDICARE ADV. HMO				
701	1,439	\$152,438.30	1	\$41.50
702	313	\$33,114.00	0	\$0.00
703	761	\$159,817.00	1	\$10.50
704	60	\$6,236.30	0	\$0.00
705	20	\$4,263.60	0	\$0.00
Plan Total:	2,593	\$355,869.20	2	\$52.00
LOCAL 1014				
804	160	\$19,595.70	0	\$0.00
805	172	\$19,290.40	0	\$0.00
806	552	\$122,084.90	0	\$0.00
807	35	\$4,464.40	0	\$0.00
808	10	\$2,392.30	0	\$0.00
812	205	\$22,126.90	0	\$0.00
Plan Total:	1,134	\$189,954.60	0	\$0.00
Grand Total:	31,600	\$4,383,885.40	36	\$1,272.90

Medical and Dental Vision Insurance Premiums February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
Medical Plan							
Anthem Blue Cross Prudent Buyer Plan							
201	779	\$658,393.38	\$110,043.40	\$543,275.15	\$653,318.55	(\$2,512.58)	\$650,805.97
202	433	\$720,281.70	\$81,598.79	\$628,747.99	\$710,346.78	\$0.00	\$710,346.78
203	112	\$209,313.44	\$49,375.39	\$154,331.44	\$203,706.83	\$0.00	\$203,706.83
204	35	\$37,840.25	\$15,157.62	\$22,682.63	\$37,840.25	(\$1,081.15)	\$36,759.10
205	1	\$228.33	\$9.13	\$219.20	\$228.33	\$0.00	\$228.33
SUBTOTAL	1,360	\$1,626,057.10	\$256,184.33	\$1,349,256.41	\$1,605,440.74	(\$3,593.73)	\$1,601,847.01
Anthem Blue Cross I							
211	983	\$1,046,848.15	\$74,841.29	\$968,818.49	\$1,043,659.78	(\$4,251.16)	\$1,039,408.62
212	370	\$713,068.20	\$38,375.24	\$667,025.56	\$705,400.80	(\$1,916.85)	\$703,483.95
213	49	\$110,801.74	\$15,512.21	\$95,289.53	\$110,801.74	\$0.00	\$110,801.74
214	17	\$23,910.16	\$5,766.56	\$18,143.60	\$23,910.16	\$0.00	\$23,910.16
215	2	\$703.02	\$386.66	\$316.36	\$703.02	\$0.00	\$703.02
SUBTOTAL	1,421	\$1,895,331.27	\$134,881.96	\$1,749,593.54	\$1,884,475.50	(\$6,168.01)	\$1,878,307.49
Anthem Blue Cross II							
221	2,114	\$2,257,365.96	\$139,224.91	\$2,097,948.04	\$2,237,172.95	(\$1,062.79)	\$2,236,110.16
222	1,939	\$3,728,273.25	\$102,398.01	\$3,588,373.16	\$3,690,771.17	(\$1,916.85)	\$3,688,854.32
223	505	\$1,148,720.08	\$46,495.64	\$1,070,566.80	\$1,117,062.44	\$0.00	\$1,117,062.44
224	106	\$150,493.36	\$13,277.16	\$132,996.76	\$146,273.92	\$1,406.48	\$147,680.40
225	2	\$703.02	\$175.75	\$527.27	\$703.02	\$0.00	\$703.02
SUBTOTAL	4,666	\$7,285,555.67	\$301,571.47	\$6,890,412.03	\$7,191,983.50	(\$1,573.16)	\$7,190,410.34

Medical and Dental Vision Insurance Premiums February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
Anthem Blue Cross III							
240	6,141	\$2,634,361.50	\$425,326.54	\$2,216,087.86	\$2,641,414.40	(\$2,572.20)	\$2,638,842.20
241	187	\$259,415.73	\$30,416.04	\$223,509.41	\$253,925.45	\$0.00	\$253,925.45
242	851	\$1,179,037.63	\$76,135.39	\$1,071,109.88	\$1,147,245.27	\$0.00	\$1,147,245.27
243	3,526	\$3,020,239.04	\$364,317.10	\$2,629,062.68	\$2,993,379.78	(\$7,687.26)	\$2,985,692.52
244	14	\$10,756.62	\$2,304.98	\$8,451.64	\$10,756.62	\$0.00	\$10,756.62
245	39	\$29,964.87	\$3,457.49	\$26,507.38	\$29,964.87	\$0.00	\$29,964.87
246	16	\$27,393.60	\$3,184.50	\$25,921.20	\$29,105.70	\$0.00	\$29,105.70
247	79	\$136,968.00	\$8,731.72	\$131,660.48	\$140,392.20	\$0.00	\$140,392.20
248	10	\$11,935.90	\$1,909.74	\$10,026.16	\$11,935.90	\$0.00	\$11,935.90
249	36	\$42,969.24	\$4,869.84	\$38,099.40	\$42,969.24	\$0.00	\$42,969.24
250	13	\$17,391.01	\$749.15	\$16,641.86	\$17,391.01	\$0.00	\$17,391.01
SUBTOTAL	10,912	\$7,370,433.14	\$921,402.49	\$6,397,077.95	\$7,318,480.44	(\$10,259.46)	\$7,308,220.98
CIGNA Network Model Plan							
301	390	\$501,207.28	\$105,435.72	\$392,270.69	\$497,706.41	\$1,278.59	\$498,985.00
302	180	\$415,641.60	\$79,541.12	\$336,100.48	\$415,641.60	\$0.00	\$415,641.60
303	27	\$73,606.05	\$20,091.99	\$50,787.91	\$70,879.90	\$0.00	\$70,879.90
304	21	\$35,656.74	\$12,252.91	\$23,403.83	\$35,656.74	\$0.00	\$35,656.74
SUBTOTAL	618	\$1,026,111.67	\$217,321.74	\$802,562.91	\$1,019,884.65	\$1,278.59	\$1,021,163.24

Medical and Dental Vision Insurance Premiums February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
CIGNA Healthspring Pref w/ Rx - Phoenix, AZ							
321	24	\$8,037.60	\$1,996.02	\$6,711.38	\$8,707.40	\$0.00	\$8,707.40
322	8	\$10,918.00	\$982.62	\$9,935.38	\$10,918.00	\$0.00	\$10,918.00
324	15	\$9,972.00	\$1,316.31	\$8,655.69	\$9,972.00	\$0.00	\$9,972.00
327	2	\$3,562.60	\$0.00	\$3,562.60	\$3,562.60	\$0.00	\$3,562.60
329	1	\$1,136.12	\$0.00	\$1,136.12	\$1,136.12	\$0.00	\$1,136.12
SUBTOTAL	50	\$33,626.32	\$4,294.95	\$30,001.17	\$34,296.12	\$0.00	\$34,296.12

Medical and Dental Vision Insurance Premiums

February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
Kaiser/Senior Advantage							
401	1,736	\$1,518,837.20	\$135,077.41	\$1,372,049.73	\$1,507,127.14	\$4,344.50	\$1,511,471.64
403	9,435	\$2,264,699.20	\$252,533.70	\$2,019,353.50	\$2,271,887.20	(\$5,283.74)	\$2,266,603.46
404	481	\$475,424.64	\$15,828.05	\$447,857.71	\$463,685.76	\$978.24	\$464,664.00
405	870	\$774,430.50	\$20,580.25	\$754,740.40	\$775,320.65	\$0.00	\$775,320.65
406	56	\$95,060.21	\$31,460.62	\$52,780.49	\$84,241.11	(\$2,159.59)	\$82,081.52
411	1,785	\$3,112,108.80	\$166,140.83	\$2,875,992.47	\$3,042,133.30	\$0.00	\$3,042,133.30
413	1,670	\$1,858,294.00	\$84,770.87	\$1,761,861.83	\$1,846,632.70	\$0.00	\$1,846,632.70
414	151	\$278,163.14	\$5,084.34	\$273,078.80	\$278,163.14	\$0.00	\$278,163.14
418	4,635	\$2,206,926.80	\$183,496.55	\$2,007,627.55	\$2,191,124.10	\$948.40	\$2,192,072.50
419	249	\$304,422.84	\$7,665.14	\$291,906.34	\$299,571.48	\$0.00	\$299,571.48
420	123	\$240,032.04	\$1,561.20	\$238,470.84	\$240,032.04	\$0.00	\$240,032.04
421	7	\$6,082.30	\$903.67	\$5,178.63	\$6,082.30	\$0.00	\$6,082.30
422	203	\$356,072.15	\$2,104.85	\$353,967.30	\$356,072.15	\$0.00	\$356,072.15
423	26	\$66,827.43	\$7,676.83	\$49,250.24	\$56,927.07	\$0.00	\$56,927.07
426	196	\$220,451.00	\$3,599.19	\$216,851.81	\$220,451.00	\$0.00	\$220,451.00
427	168	\$315,630.09	\$4,060.72	\$306,032.79	\$310,093.51	\$0.00	\$310,093.51
428	44	\$81,989.16	\$1,788.86	\$80,200.30	\$81,989.16	\$0.00	\$81,989.16
429	7	\$18,091.01	\$2,262.19	\$15,828.82	\$18,091.01	\$0.00	\$18,091.01
430	131	\$234,339.60	\$2,947.00	\$227,842.00	\$230,789.00	\$0.00	\$230,789.00
431	11	\$27,459.74	\$2,585.88	\$24,873.86	\$27,459.74	\$0.00	\$27,459.74
432	11	\$35,391.18	\$9,561.20	\$22,612.60	\$32,173.80	\$0.00	\$32,173.80
SUBTOTAL	21,995	\$14,490,733.03	\$941,689.35	\$13,398,358.01	\$14,340,047.36	(\$1,172.19)	\$14,338,875.17

Medical and Dental Vision Insurance Premiums

February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
Kaiser - Colorado							
450	6	\$6,357.66	\$1,101.99	\$5,255.67	\$6,357.66	\$0.00	\$6,357.66
451	25	\$8,504.00	\$993.29	\$7,510.71	\$8,504.00	\$0.00	\$8,504.00
453	2	\$4,692.66	\$858.96	\$3,833.70	\$4,692.66	\$0.00	\$4,692.66
454	1	\$3,168.92	\$907.66	\$2,261.26	\$3,168.92	\$0.00	\$3,168.92
457	11	\$7,428.52	\$1,296.61	\$6,131.91	\$7,428.52	\$0.00	\$7,428.52
SUBTOTAL	45	\$30,151.76	\$5,158.51	\$24,993.25	\$30,151.76	\$0.00	\$30,151.76
Kaiser - Georgia							
440	1	\$1,010.58	\$0.00	\$1,010.58	\$1,010.58	\$0.00	\$1,010.58
441	2	\$2,021.16	\$0.00	\$2,021.16	\$2,021.16	\$0.00	\$2,021.16
442	4	\$4,042.32	\$0.00	\$4,042.32	\$4,042.32	\$0.00	\$4,042.32
445	2	\$2,783.56	\$0.00	\$2,783.56	\$2,783.56	\$0.00	\$2,783.56
461	17	\$17,179.86	\$2,445.61	\$13,723.67	\$16,169.28	\$0.00	\$16,169.28
462	55	\$21,241.00	\$3,259.53	\$17,981.47	\$21,241.00	\$0.00	\$21,241.00
463	6	\$12,096.90	\$1,554.22	\$10,542.68	\$12,096.90	\$0.00	\$12,096.90
465	17	\$23,660.26	\$2,226.85	\$21,433.41	\$23,660.26	\$0.00	\$23,660.26
466	20	\$15,348.00	\$859.49	\$14,488.51	\$15,348.00	\$0.00	\$15,348.00
SUBTOTAL	124	\$99,383.64	\$10,345.70	\$88,027.36	\$98,373.06	\$0.00	\$98,373.06

Medical and Dental Vision Insurance Premiums

February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
Kaiser - Hawaii							
471	7	\$6,773.48	\$1,432.11	\$5,341.37	\$6,773.48	\$0.00	\$6,773.48
472	30	\$10,591.20	\$1,878.17	\$8,713.03	\$10,591.20	\$0.00	\$10,591.20
473	2	\$2,851.82	\$853.77	\$1,998.05	\$2,851.82	\$0.00	\$2,851.82
474	3	\$5,190.84	\$830.53	\$4,360.31	\$5,190.84	\$0.00	\$5,190.84
476	5	\$6,078.40	\$2,285.48	\$3,792.92	\$6,078.40	\$0.00	\$6,078.40
478	12	\$8,412.96	\$532.82	\$7,880.14	\$8,412.96	\$0.00	\$8,412.96
SUBTOTAL	59	\$39,898.70	\$7,812.88	\$32,085.82	\$39,898.70	\$0.00	\$39,898.70
Kaiser - Oregon							
481	8	\$8,666.64	\$1,949.80	\$6,716.84	\$8,666.64	\$0.00	\$8,666.64
482	74	\$33,137.20	\$4,451.12	\$28,686.08	\$33,137.20	\$0.00	\$33,137.20
484	4	\$8,646.64	\$887.78	\$5,597.20	\$6,484.98	\$0.00	\$6,484.98
486	10	\$15,261.30	\$1,098.81	\$14,162.49	\$15,261.30	\$0.00	\$15,261.30
488	43	\$39,186.40	\$5,628.61	\$32,667.19	\$38,295.80	\$0.00	\$38,295.80
489	1	\$976.66	\$0.00	\$976.66	\$976.66	\$0.00	\$976.66
492	1	\$1,584.47	\$316.89	\$1,267.58	\$1,584.47	\$0.00	\$1,584.47
493	1	\$2,604.46	\$343.20	\$2,261.26	\$2,604.46	\$0.00	\$2,604.46
495	2	\$4,556.68	\$722.98	\$3,833.70	\$4,556.68	\$0.00	\$4,556.68
497	1	\$2,054.99	\$138.14	\$1,916.85	\$2,054.99	\$0.00	\$2,054.99
SUBTOTAL	145	\$116,675.44	\$15,537.33	\$98,085.85	\$113,623.18	\$0.00	\$113,623.18
SCAN Health Plan							
611	261	\$89,683.00	\$18,966.42	\$69,352.58	\$88,319.00	\$0.00	\$88,319.00
613	93	\$62,961.00	\$12,700.52	\$51,614.48	\$64,315.00	(\$677.00)	\$63,638.00
SUBTOTAL	354	\$152,644.00	\$31,666.94	\$120,967.06	\$152,634.00	(\$677.00)	\$151,957.00

Medical and Dental Vision Insurance Premiums February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
UHC Medicare Adv.							
701	1,442	\$454,531.64	\$58,682.94	\$395,534.28	\$454,217.22	(\$314.12)	\$453,903.10
702	313	\$397,935.66	\$22,599.62	\$362,194.21	\$384,793.83	\$0.00	\$384,793.83
703	760	\$474,908.88	\$54,621.22	\$419,041.18	\$473,662.40	(\$1,869.72)	\$471,792.68
704	61	\$87,595.46	\$4,944.92	\$76,999.22	\$81,944.14	\$0.00	\$81,944.14
705	20	\$15,694.00	\$973.02	\$14,720.98	\$15,694.00	\$0.00	\$15,694.00
SUBTOTAL	2,596	\$1,430,665.64	\$141,821.72	\$1,268,489.87	\$1,410,311.59	(\$2,183.84)	\$1,408,127.75
United Healthcare							
707	416	\$395,745.00	\$45,491.71	\$347,426.54	\$392,918.25	\$0.00	\$392,918.25
708	336	\$580,061.25	\$26,644.91	\$546,531.34	\$573,176.25	\$1,721.25	\$574,897.50
709	218	\$444,929.28	\$35,839.29	\$411,130.95	\$446,970.24	\$0.00	\$446,970.24
SUBTOTAL	970	\$1,420,735.53	\$107,975.91	\$1,305,088.83	\$1,413,064.74	\$1,721.25	\$1,414,785.99

Medical and Dental Vision Insurance Premiums February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
Local 1014 Firefighters							
801	39	\$38,574.51	\$1,780.36	\$36,794.15	\$38,574.51	\$0.00	\$38,574.51
802	257	\$458,336.37	\$11,699.15	\$448,225.86	\$459,925.01	\$0.00	\$459,925.01
803	207	\$435,463.83	\$13,968.49	\$434,117.48	\$448,085.97	\$0.00	\$448,085.97
804	160	\$158,254.40	\$9,079.80	\$149,174.60	\$158,254.40	(\$20,584.79)	\$137,669.61
805	172	\$306,746.52	\$7,668.65	\$299,077.87	\$306,746.52	(\$19,290.40)	\$287,456.12
806	552	\$984,442.32	\$39,270.61	\$945,171.71	\$984,442.32	(\$129,218.54)	\$855,223.78
807	35	\$73,629.15	\$1,598.80	\$74,891.37	\$76,490.17	(\$4,464.40)	\$72,025.77
808	10	\$21,036.90	\$168.30	\$20,868.60	\$21,036.90	(\$2,392.30)	\$18,644.60
809	24	\$23,738.16	\$2,532.07	\$21,206.09	\$23,738.16	\$0.00	\$23,738.16
810	4	\$7,133.64	\$1,462.39	\$5,671.25	\$7,133.64	\$0.00	\$7,133.64
811	5	\$10,518.45	\$0.00	\$10,518.45	\$10,518.45	\$0.00	\$10,518.45
812	205	\$202,763.45	\$19,524.52	\$186,206.20	\$205,730.72	(\$17,181.45)	\$188,549.27
SUBTOTAL	1,670	\$2,720,637.70	\$108,753.14	\$2,631,923.63	\$2,740,676.77	(\$193,131.88)	\$2,547,544.89
Medical Plan Total	46,985	\$39,738,640.61	\$3,206,418.42	\$36,186,923.69	\$39,393,342.11	(\$215,759.43)	\$39,177,582.68

Medical and Dental Vision Insurance Premiums

February 2016

Carrier Codes	Member Count	Premium Amount	Member Amount	County Subsidy Amount	Total	Adjustments	Total Paid
<u>Dental/Vision Plan</u>							
CIGNA Indemnity Dental/Vision							
501	22,220	\$1,035,907.25	\$124,769.31	\$914,773.10	\$1,039,542.41	(\$1,167.28)	\$1,038,375.13
502	20,400	\$2,036,899.68	\$167,777.94	\$1,866,398.48	\$2,034,176.42	(\$608.96)	\$2,033,567.46
503	9	\$521.10	\$88.02	\$433.08	\$521.10	\$0.00	\$521.10
SUBTOTAL	42,629	\$3,073,328.03	\$292,635.27	\$2,781,604.66	\$3,074,239.93	(\$1,776.24)	\$3,072,463.69
CIGNA Dental HMO/Vision							
901	3,159	\$133,489.03	\$18,491.55	\$116,145.74	\$134,637.29	(\$253.38)	\$134,383.91
902	2,190	\$195,787.76	\$18,946.06	\$176,679.23	\$195,625.29	(\$268.08)	\$195,357.21
903	3	\$128.40	\$49.65	\$78.75	\$128.40	\$0.00	\$128.40
SUBTOTAL	5,352	\$329,405.19	\$37,487.26	\$292,903.72	\$330,390.98	(\$521.46)	\$329,869.52
Dental/Vision Plan Total	47,981	\$3,402,733.22	\$330,122.53	\$3,074,508.38	\$3,404,630.91	(\$2,297.70)	\$3,402,333.21
GRAND TOTALS	94,966	\$43,141,373.83	\$3,536,540.95	\$39,261,432.07	\$42,797,973.02	(\$218,057.13)	\$42,579,915.89

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
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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
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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
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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

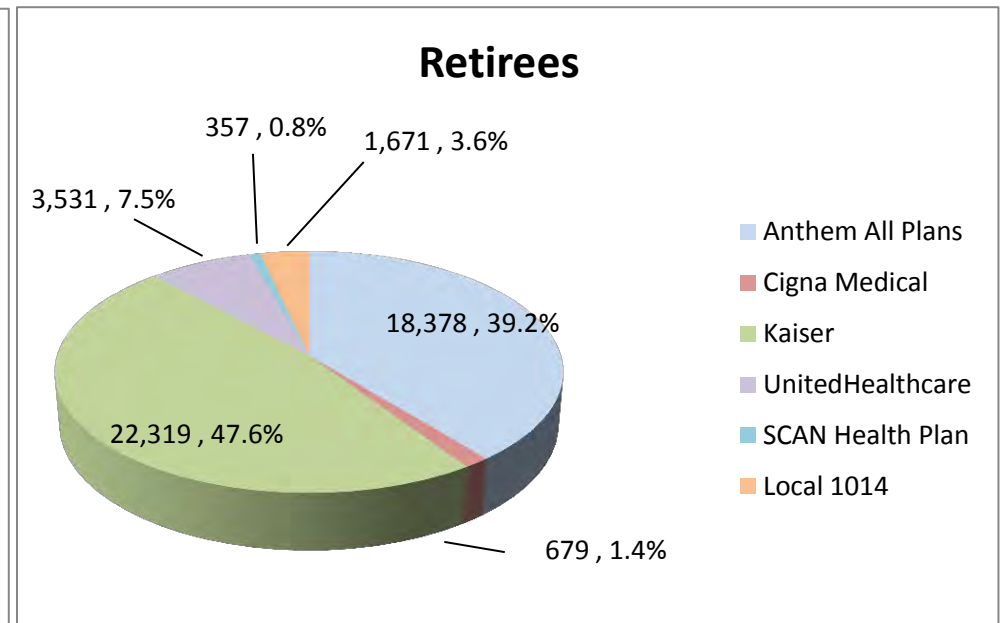
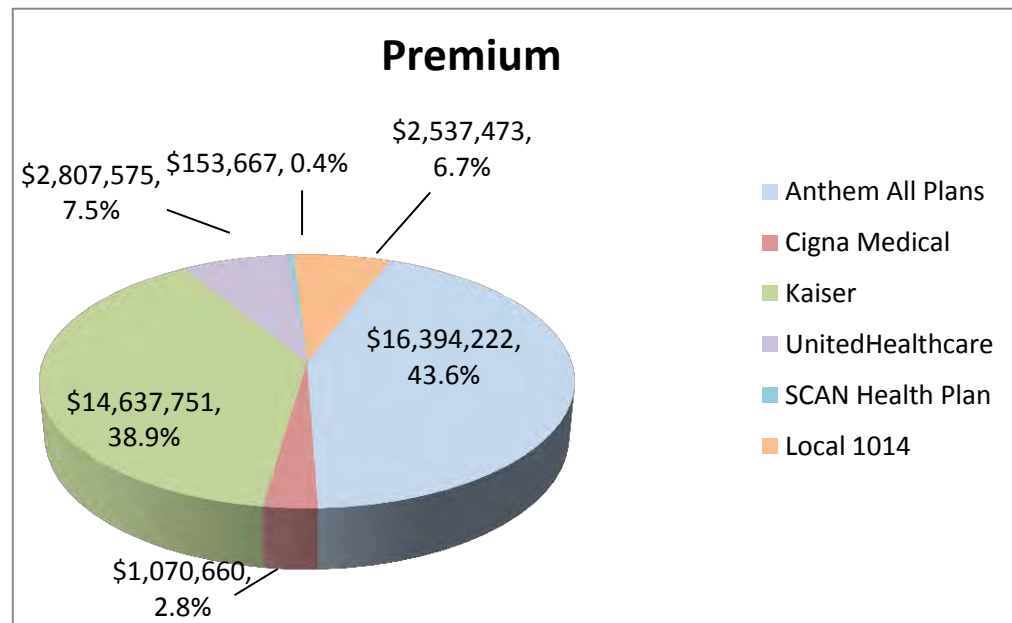
LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

Premium and Enrollment

December 2015 Coverage Month

Carrier / Plan	Monthly Premium	Percent of Total	Retirees	Percent of Total
Anthem All Plans	\$16,394,222	43.6%	18,378	39.2%
Cigna Medical	\$1,070,660	2.8%	679	1.4%
Kaiser	\$14,637,751	38.9%	22,319	47.6%
UnitedHealthcare	\$2,807,575	7.5%	3,531	7.5%
SCAN Health Plan	\$153,667	0.4%	357	0.8%
Local 1014	\$2,537,473	6.7%	1,671	3.6%
Combined Medical	\$37,601,349	100.0%	46,935	100.0%

Cigna Dental & Vision	\$3,392,673	47,883
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LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

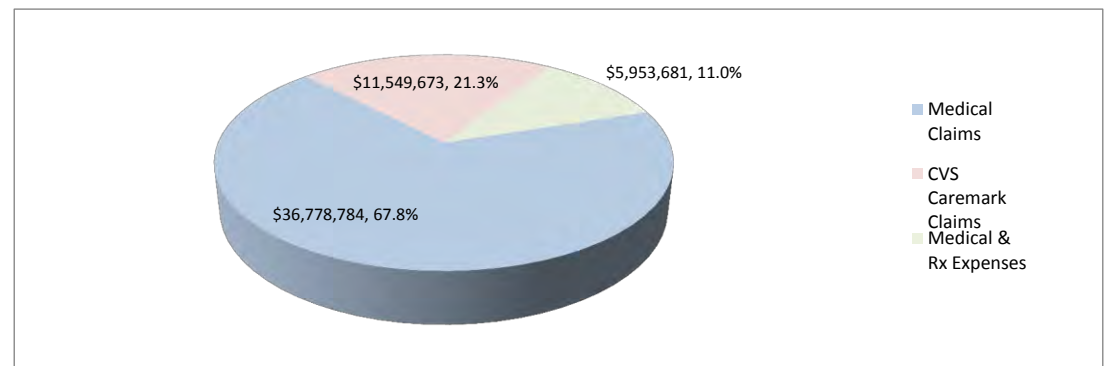
Anthem Plans I and II

Plan Year July 1, 2015 - June 30, 2016

Month	Monthly Enrollment	Monthly Premium	Medical Claims	CVS Caremark Claims	Medical & Rx Claims	Claims Per Retiree Per Month	Paid Loss Ratio	Medical & Rx Expenses	Total Paid Claims & Expenses	Expense Ratio
Jul-15	6,158	\$9,170,958	\$6,045,082	\$1,927,509	\$7,972,591	\$1,294.67	86.9%	\$996,885	\$8,969,477	97.8%
Aug-15	6,149	\$9,187,473	\$6,191,520	\$1,848,592	\$8,040,112	\$1,307.55	87.5%	\$995,372	\$9,035,484	98.3%
Sep-15	6,125	\$9,098,082	\$6,547,496	\$2,046,606	\$8,594,101	\$1,403.12	94.5%	\$991,435	\$9,585,537	105.4%
Oct-15	6,128	\$9,169,945	\$6,330,776	\$2,035,800	\$8,366,576	\$1,365.30	91.2%	\$991,837	\$9,358,413	102.1%
Nov-15	6,115	\$9,119,484	\$5,278,304	\$1,825,634	\$7,103,938	\$1,161.72	77.9%	\$989,661	\$8,093,599	88.8%
Dec-15	6,108	\$9,128,572	\$6,385,606	\$1,865,532	\$8,251,138	\$1,350.87	90.4%	\$988,490	\$9,239,628	101.2%
Jan-16										
Feb-16										
Mar-16										
Apr-16										
May-16										
Jun-16										

YTD Plan Year	36,783	\$54,874,514	\$36,778,784	\$11,549,673	\$48,328,457	\$1,313.88	88.1%	\$5,953,681	\$54,282,138	98.9%
6 Month Average	6,131	\$9,145,752	\$6,129,797	\$1,924,946	\$8,054,743	\$1,313.88	88.1%	\$992,280	\$9,047,023	98.9%
12 Month Rollup	73,705	\$102,169,945	\$71,390,242	\$22,484,305	\$93,874,547	\$1,273.65	91.9%	\$9,755,864	\$103,630,411	101.4%

Medical Claims reported by Anthem
 CVS Caremark Claims reported by CVS
 Expenses: Anthem Admin, Stop Loss, and Premium Taxes
 Enrollment and Premium Reported by LACERA



LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

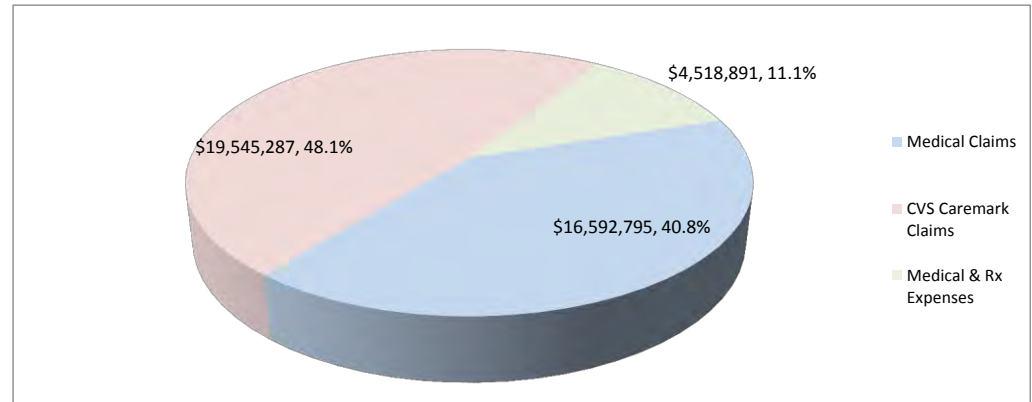
Anthem Plan III

Plan Year July 1, 2015 - June 30, 2016

Month	Monthly Enrollment	Monthly Premium	Medical Claims	CVS Caremark Claims	Medical & Rx Claims	Claims Per Retiree Per Month	Paid Loss Ratio	Medical & Rx Expenses	Total Paid Claims & Expenses	Expense Ratio
Jul-15	10,771	\$7,235,374	\$2,953,865	\$3,470,465	\$6,424,330	\$596.45	88.8%	\$748,366	\$7,172,696	99.1%
Aug-15	10,810	\$7,269,627	\$2,599,013	\$3,209,072	\$5,808,085	\$537.29	79.9%	\$751,076	\$6,559,161	90.2%
Sep-15	10,835	\$7,259,484	\$2,785,764	\$3,236,297	\$6,022,061	\$555.80	83.0%	\$752,813	\$6,774,874	93.3%
Oct-15	10,853	\$7,266,152	\$2,695,565	\$3,181,587	\$5,877,152	\$541.52	80.9%	\$754,063	\$6,631,216	91.3%
Nov-15	10,885	\$7,297,436	\$2,730,333	\$3,159,912	\$5,890,245	\$541.13	80.7%	\$756,287	\$6,646,532	91.1%
Dec-15	10,885	\$7,265,650	\$2,828,255	\$3,287,954	\$6,116,209	\$561.89	84.2%	\$756,287	\$6,872,495	94.6%
Jan-16										
Feb-16										
Mar-16										
Apr-16										
May-16										
Jun-16										

YTD Plan Year	65,039	\$43,593,722	\$16,592,795	\$19,545,287	\$36,138,082	\$555.64	82.9%	\$4,518,891	\$40,656,973	93.3%
6 Month Average	10,840	\$7,265,620	\$2,765,466	\$3,257,548	\$6,023,014	\$555.64	82.9%	\$753,149	\$6,776,162	93.3%
12 Month Rollup	129,113	\$80,831,612	\$34,917,428	\$38,192,775	\$73,110,203	\$566.25	90.4%	\$8,376,245	\$81,486,448	100.8%

Medical Claims reported by Anthem
 CVS Caremark Claims reported by CVS
 Expenses: Anthem Admin and Premium Taxes
 Enrollment and Premium Reported by LACERA



LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

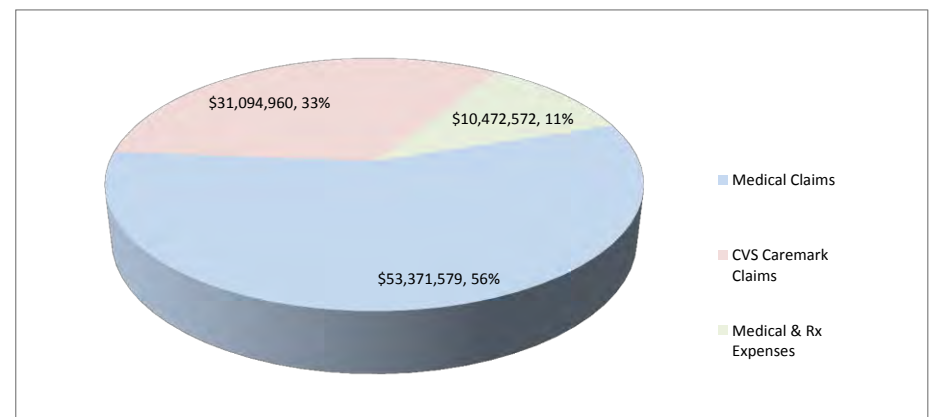
Anthem Plan I, II, and III

Plan Year July 1, 2015 – June 30, 2016

Month	Monthly Enrollment	Monthly Premium	Medical Claims	CVS Caremark Claims	Medical & Rx Claims	Claims Per Retiree Per Month	Paid Loss Ratio	Medical & Rx Expenses	Total Paid Claims & Expenses	Expense Ratio
Jul-15	16,929	\$16,406,332	\$8,998,948	\$5,397,974	\$14,396,922	\$850.43	87.8%	\$1,745,251	\$16,142,173	98.4%
Aug-15	16,959	\$16,457,100	\$8,790,532	\$5,057,665	\$13,848,197	\$816.57	84.1%	\$1,746,448	\$15,594,645	94.8%
Sep-15	16,960	\$16,357,566	\$9,333,260	\$5,282,902	\$14,616,162	\$861.80	89.4%	\$1,744,248	\$16,360,410	100.0%
Oct-15	16,981	\$16,436,097	\$9,026,342	\$5,217,387	\$14,243,729	\$838.80	86.7%	\$1,745,900	\$15,989,629	97.3%
Nov-15	17,000	\$16,416,920	\$8,008,636	\$4,985,547	\$12,994,183	\$764.36	79.2%	\$1,745,948	\$14,740,131	89.8%
Dec-15	16,993	\$16,394,222	\$9,213,861	\$5,153,485	\$14,367,346	\$845.49	87.6%	\$1,744,777	\$16,112,123	98.3%
Jan-16										
Feb-16										
Mar-16										
Apr-16										
May-16										
Jun-16										

YTD Plan Year	101,822	\$98,468,236	\$53,371,579	\$31,094,960	\$84,466,539	\$829.55	85.8%	\$10,472,572	\$94,939,111	96.4%
6 Month Average	16,970	\$16,411,373	\$8,895,263	\$5,182,493	\$14,077,756	\$829.55	85.8%	\$1,745,429	\$15,823,185	96.4%
12 Month Rollup	202,818	\$183,001,558	\$106,307,670	\$60,677,080	\$166,984,750	\$823.32	91.2%	\$18,132,110	\$185,116,859	101.2%

Medical Claims reported by Anthem
 CVS Caremark Claims reported by CVS
 Expenses: Anthem Admin, Stop Loss, and Premium Taxes
 Enrollment and Premium Reported by LACERA



LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

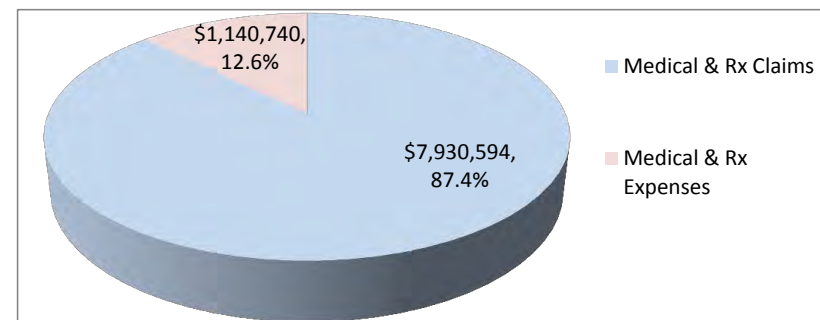
Anthem Prudent Buyer

Plan Year July 1, 2015 – June 30, 2014

Month	Monthly Enrollment	Monthly Premium	Medical & Rx Claims	Claims Per Retiree Per Month	Paid Loss Ratio	Medical & Rx Expenses	Total Paid Claims & Expenses	Expense Ratio
Jul-15	1,445	\$1,705,018	\$1,467,346	\$1,015.46	86.1%	\$194,659	\$1,662,005	97.5%
Aug-15	1,428	\$1,675,848	\$1,314,525	\$920.54	78.4%	\$192,368	\$1,506,894	89.9%
Sep-15	1,412	\$1,662,945	\$1,192,123	\$844.28	71.7%	\$190,213	\$1,382,336	83.1%
Oct-15	1,403	\$1,650,974	\$1,390,133	\$990.83	84.2%	\$189,001	\$1,579,133	95.6%
Nov-15	1,395	\$1,644,613	\$1,200,740	\$860.75	73.0%	\$187,923	\$1,388,662	84.4%
Dec-15	1,385	\$1,637,330	\$1,365,728	\$986.09	83.4%	\$186,576	\$1,552,304	94.8%
Jan-16								
Feb-16								
Mar-16								
Apr-16								
May-16								
Jun-16								

YTD Plan Year	8,468	\$9,976,729	\$7,930,594	\$936.54	79.5%	\$1,140,740	\$9,071,334	90.9%
6 Month Average	1,411	\$1,662,788	\$1,321,766	\$936.54	79.5%	\$190,123	\$1,511,889	90.9%
12 Month Rollup	17,242	\$18,170,339	\$15,558,629	\$902.37	85.6%	\$2,308,201	\$17,866,829	98.3%

Monthly Enrollment and Premium Data as reported by LACERA
 Medical Claims reported by Anthem
 Expenses: Anthem Admin, Stop Loss, and Premium Taxes
 Enrollment and Premium Reported by LACERA



LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

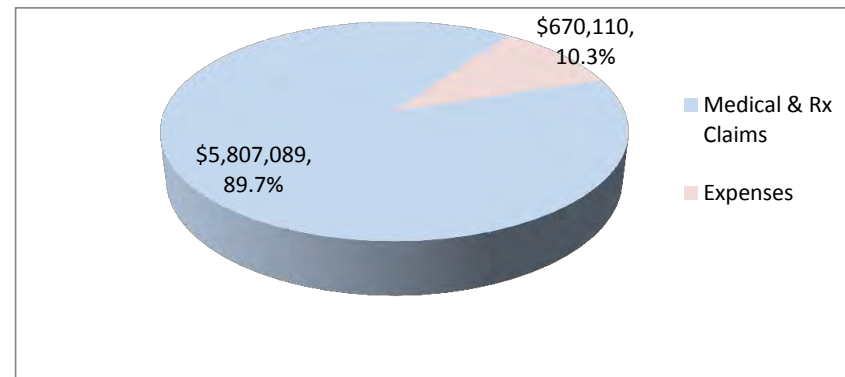
Cigna HMO

Plan Year July 1, 2015 – June 30, 2016

Month	Monthly Enrollment	Monthly Premium	Medical & Rx Claims	Claims Per Retiree Per Month	Paid Loss Ratio	Expenses	Total Paid Claims & Expenses	Expense Ratio
Jul-15	657	\$1,085,738	\$958,557	\$1,458.99	88.3%	\$115,092	\$1,073,649	98.9%
Aug-15	648	\$1,055,975	\$775,934	\$1,197.43	73.5%	\$111,937	\$887,871	84.1%
Sep-15	639	\$1,046,239	\$910,387	\$1,424.71	87.0%	\$110,905	\$1,021,292	97.6%
Oct-15	637	\$1,051,998	\$997,434	\$1,565.83	94.8%	\$111,515	\$1,108,949	105.4%
Nov-15	633	\$1,044,271	\$1,097,762	\$1,734.22	105.1%	\$110,696	\$1,208,458	115.7%
Dec-15	630	\$1,037,369	\$1,067,015	\$1,693.67	102.9%	\$109,965	\$1,176,980	113.5%
Jan-16								
Feb-16								
Mar-16								
Apr-16								
May-16								
Jun-16								

YTD Plan Year	3,844	\$6,321,590	\$5,807,089	\$1,510.69	91.9%	\$670,110	\$6,477,199	102.5%
6 Month Average	641	\$1,053,598	\$967,848	\$1,510.69	91.9%	\$111,685	\$1,079,533	102.5%
12 Month Rollup	7,916	\$12,816,221	\$11,518,871	\$1,455.14	89.9%	\$1,700,922	\$13,219,792	103.1%

Monthly Enrollment and Premium Data as reported by LACERA
 Medical Claims reported by Cigna
 Expenses: Cigna Admin Costs and Premium Taxes
 Enrollment and Premium Reported by LACERA



LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

Cigna Dental PPO and Vision

Plan Year July 1, 2015 - June 30, 2016

Month	Monthly Enrollment	Monthly Premium	Dental / Vision Claims	In-Network Dental Claims	Claims Per Retiree Per Month	Paid Loss Ratio	Expenses	Total Paid Claims & Expenses	Expense Ratio
Jul-15	42,187	\$3,040,191	\$2,480,364	47.7%	\$58.79	81.6%	\$261,787	\$2,742,151	90.2%
Aug-15	42,303	\$3,049,180	\$2,439,511	56.4%	\$57.67	80.0%	\$262,561	\$2,702,072	88.6%
Sep-15	42,370	\$3,054,892	\$2,341,973	58.5%	\$55.27	76.7%	\$263,053	\$2,605,026	85.3%
Oct-15	42,428	\$3,054,818	\$2,805,842	57.9%	\$66.13	91.8%	\$263,046	\$3,068,888	100.5%
Nov-15	42,492	\$3,060,671	\$2,204,045	58.8%	\$51.87	72.0%	\$263,550	\$2,467,595	80.6%
Dec-15	42,534	\$3,063,692	\$2,514,858	56.2%	\$59.13	82.1%	\$263,810	\$2,778,668	90.7%
Jan-16									
Feb-16									
Mar-16									
Apr-16									
May-16									
Jun-16									

YTD Plan Year	254,314	\$18,323,444	\$14,786,592	55.9%	\$58.14	80.7%	\$1,577,806	\$16,364,399	89.3%
6 Month Average	42,386	\$3,053,907	\$2,464,432	55.1%	\$58.14	80.7%	\$262,968	\$2,727,400	89.3%
12 Month Rollup	504,965	\$36,334,798	\$32,100,299	50.5%	\$63.57	88.3%	\$3,169,720	\$35,270,019	97.1%

Expenses: Cigna Admin Costs and Premium Taxes
Enrollment and Premium Reported by LACERA

