

Pima County Health Care Benefits Trust Board Meeting

Pursuant to A.R.S. §38-431.02, notice is hereby given that the Pima county Health Care Benefits Trust will hold a meeting open to the public on Thursday, February 13, 2014; convening at 9:00a.m., in the Human Resources Training Room, located on the 4th floor, 150 W. Congress, Tucson, Arizona.

AGENDA

- A. Roll Call**
- B. Pledge of Allegiance**
- C. Pima County Health Plan Review (Aetna)**
- D. Pima County Financial Review**
- E. Next meeting date**
- F. Adjournment**

Should you require ADA accommodations, please contact Human Resources at (520) 724-2732. Requests should be made at least 36 hours before the meeting to facilitate the accommodation.

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Pima County Health Plan Review

February 3rd, 2014



Reporting Parameters*

- Current Reporting Period = 7/1/13 – 12/31/13
- Prior Reporting Period = N/A
- Processed Date
- High Cost Claimants (HCC) = \$50,000
- Aetna's Book of Business (BoB) Results Include HCCs and are Annualized Using the Most Recent 12 Months of Incurred Data with Two Month Lag

*Unless Otherwise Noted

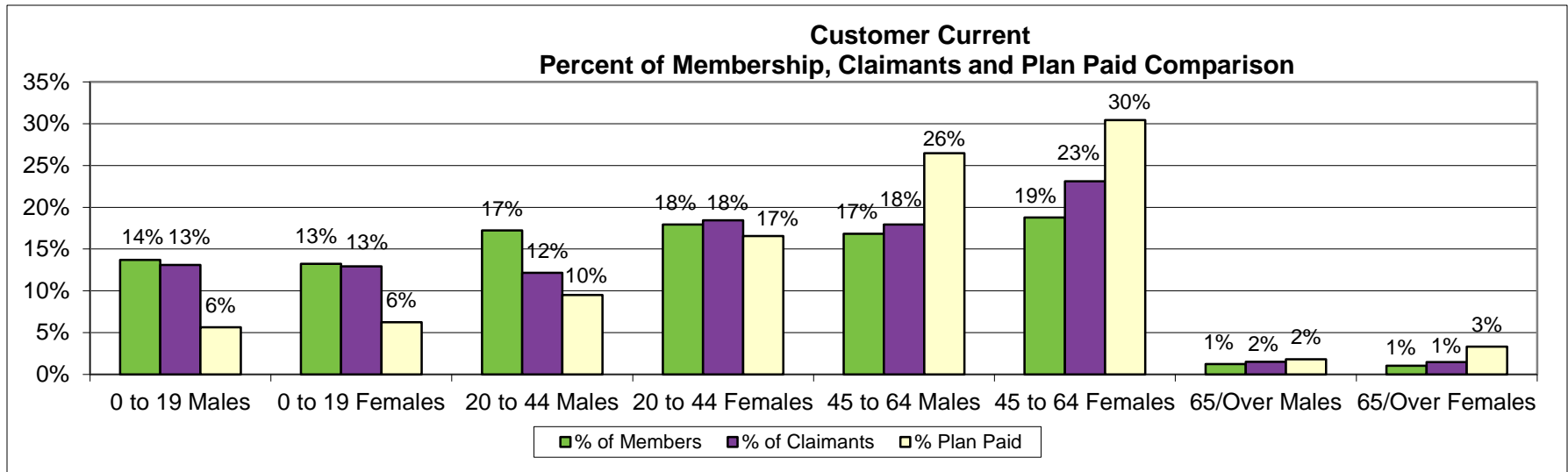
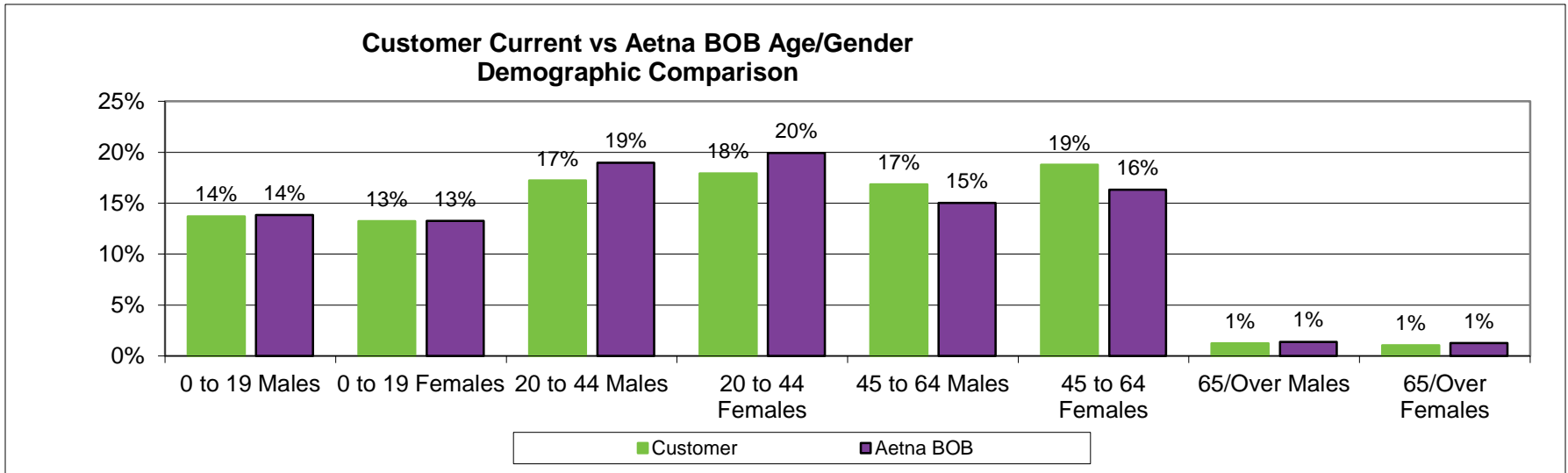
Demographics

Current vs. Prior Period

	Employees (% Change)	Members (% Change)	Ratio of Members to Employees (% Change)	% Male Members (% Change)	% Female Members (% Change)	Average Age (% Change)
PPO	1,772 (N/A)	3,641 (N/A)	2.1 (N/A)	48.7% (N/A)	51.3% (N/A)	35.6 (N/A)
HSA	3,502 (N/A)	7,970 (N/A)	2.3 (N/A)	49.1% (N/A)	50.9% (N/A)	34.5 (N/A)
HDHP	56 (N/A)	86 (N/A)	1.5 (N/A)	51.9% (N/A)	48.1% (N/A)	43.8 (N/A)
All	5,330 (N/A)	11,697 (N/A)	2.2 (N/A)	49.0% (N/A)	51.0% (N/A)	34.9 (N/A)

Claim Segmentation – All Plans

Current



Financial Summary – All Plans

Current vs. Prior

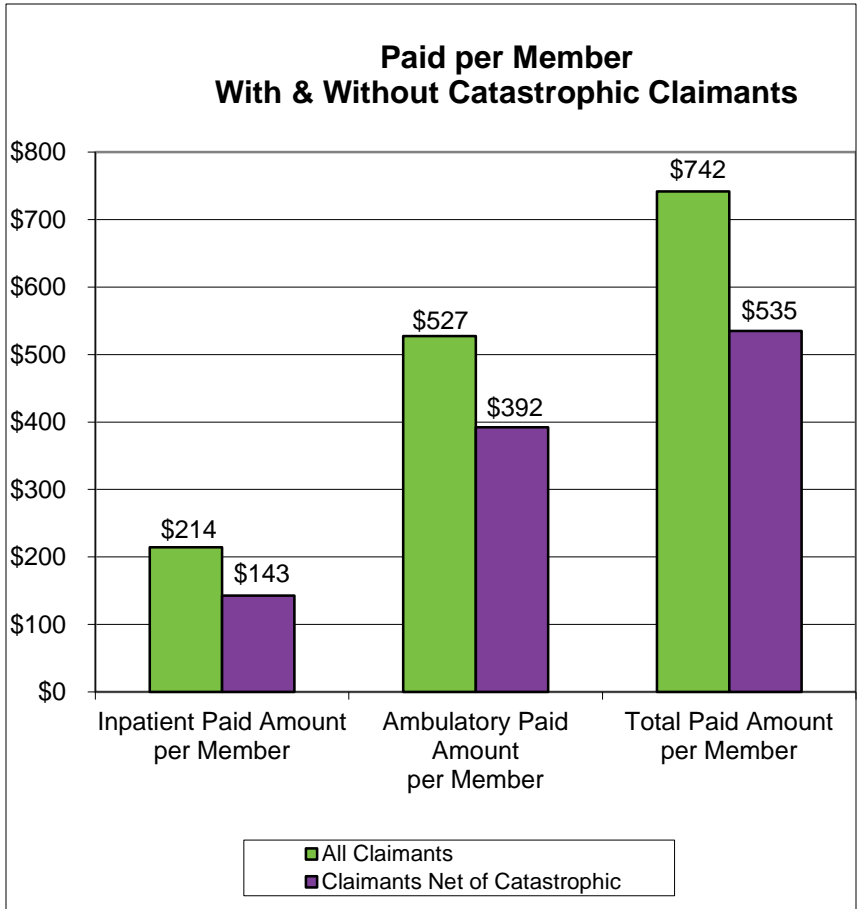
Key Financial Metrics	Prior	Current	% Change	W/O HCC	Aetna BoB*	PPO	HSA/HDHP
Total Medical and Pharmacy Paid Amount	N/A	\$11,883,509	N/A	\$9,464,435	N/A	\$5,578,791	\$6,304,718
Total Pharmacy Paid Amount	N/A	\$3,194,360	N/A	\$3,194,360	N/A	\$1,541,683	\$1,652,677
Pharmacy Paid Amount per Member	N/A	\$273	N/A	\$273	\$925	\$423	\$205
Total Medical Paid Amount	N/A	\$8,689,149	N/A	\$6,270,075	N/A	\$4,037,108	\$4,652,041
Medical Paid Amount per Employee	N/A	\$1,628	N/A	\$1,176	N/A	\$2,279	\$1,304
Medical Paid Amount per Member	N/A	\$742	N/A	\$536	\$3,624	\$1,109	\$576
Inpatient Paid Amount per Member	N/A	\$214	N/A	\$92	\$1,260	\$313	\$170
Ambulatory Paid Amount per Member	N/A	\$527	N/A	\$344	\$2,364	\$796	\$406

*Aetna BoB = financial Book of Business result are product specific and adjusted to Pima County's region, age and gender mix. All BoB metrics are based on the most recent 12 month incurred time frame period with a two month lag.

Impact of High Cost Claimants*

Current vs. Prior

High Cost Claimants			
	Prior	Current**	% Change
Number of Claimants	N/A	27	N/A
Claimants per 1,000 Members	N/A	2.3	N/A
Medical Paid Amount for these Claimants	N/A	\$2,419,074	N/A
Average Paid Per Catastrophic Claimant	N/A	\$89,595	N/A
% of Total Paid Amount	N/A	27.8%	N/A



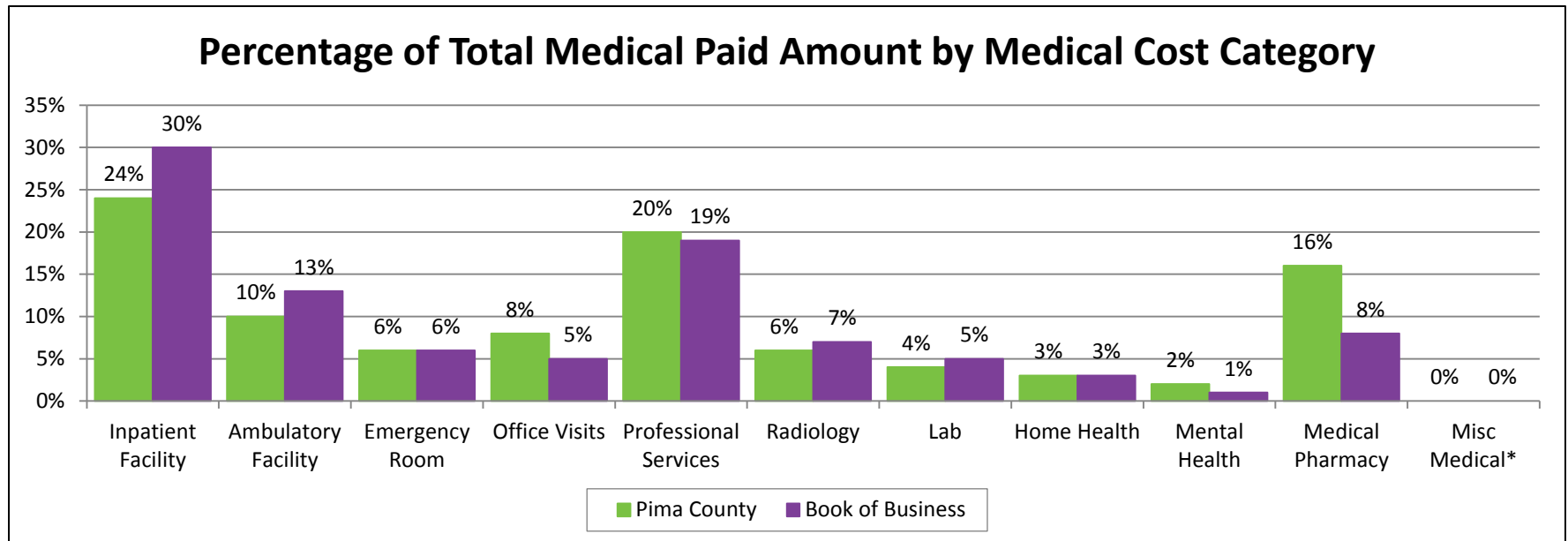
*All Plans, HCC = \$50k+

Claimants Exceeding \$50,000

Current Period

Current Claimant	Relationship	Total Medical Paid Amount	Inpatient Paid Amount	Ambulatory Paid Amount	Diagnosis Code	Diagnosis Description	Dialysis Date	Medicare Date
1	Spouse	\$185,294	\$0	\$185,294	V58.11	Breast Cancer		
2	Spouse	\$141,160	\$14,130	\$127,030	585.6	ESRD	3/28/13	12/28/13
3	Employee	\$131,462	\$0	\$131,462	153.3	Colon Cancer		
4	Employee	\$120,666	\$115,609	\$5,057	238.75	Complications from Diabetes		
5	Employee	\$119,493	\$18,910	\$100,584	153.1	Colon Cancer		
6	Employee	\$115,515	\$58,999	\$56,515	038.9	Renal Disease, Breast Cancer		
7	Spouse	\$110,526	\$0	\$110,526	585.6	ESRD	3/31/13	12/31/13
8	Employee	\$107,445	\$105,089	\$2,355	430	Brain Aneurysm		
9	Child	\$104,861	\$18,743	\$86,117	V58.11	Leukemia		
10	Child	\$103,402	\$102,465	\$937	648.64	Cardiovascular Disease		
11	Spouse	\$97,562	\$12,665	\$84,896	780.39	Convulsions, seizures		
12	Spouse	\$93,578	\$31,702	\$61,876	162.5	Lung Cancer		
13	Employee	\$93,571	\$92,708	\$863	415.19	Pulm. Emb. – lung blockage		
14	Employee	\$90,626	\$0	\$90,626	V58.0	Cancer – Chemo Treatment		
15	Employee	\$72,058	\$190	\$71,868	V58.0	Cancer – Chemo Treatment		
16	Spouse	\$71,952	\$0	\$71,952	414.8	Heart Disease		
17	Employee	\$68,497	\$9	\$68,488	585.6	ESRD	9/20/13	6/20/16
18	Spouse	\$68,062	\$59,232	\$8,830	303.90	Alcohol Dependency		
19	Spouse	\$63,873	\$0	\$63,873	174.1	Breast Cancer		
20	Spouse	\$62,372	\$0	\$62,372	162.2	Lung Cancer		
21	Employee	\$61,223	\$0	\$61,223	154.1	Rectal Cancer		
22	Child	\$61,198	\$0	\$61,198	304.80	Drug Dependency		
23	Employee	\$60,456	\$53,173	\$7,283	511.89	Effusion - Tuberculosis		
24	Employee	\$55,830	\$49,720	\$6,110	V57.89	Rehabilitation		
25	Employee	\$54,387	\$51,630	\$2,756	552.8	Hernia		
26	Employee	\$52,203	\$52,049	\$153	486	Pneumonia, Complications		
27	Employee	\$51,804	\$0	\$51,804	585.6	ESRD	6/29/13	3/29/16
Total		\$2,419,074	\$837,023	\$1,582,051				

Paid Amounts by MCC – All Plans



Inpatient MDC Analysis – All Plans

	Current Period							
	Admissions per 1,000			Average Paid Amount per Admission		Days of Care Per 1,000		
Major Diagnostic Categories (MDCs)	Customer	Customer Annualized	Aetna BOB	Customer	Aetna BOB	Customer	Customer Annualized	Aetna BOB
01 - Nervous System	1.0	2.0	2.7	\$16,427	\$31,816	10	20	17
02 - Eye	0.0	0.0	0.1	N/A	\$15,964	0	0	0
03 - Ear, Nose and Throat	0.3	0.6	0.5	\$4,445	\$19,636	1	2	1
04 - Respiratory System	1.0	2.0	3.0	\$20,101	\$23,791	6	12	17
05 - Circulatory System	1.4	2.7	3.9	\$13,203	\$35,177	5	10	17
06 - Digestive System	1.8	3.6	4.6	\$8,481	\$20,410	6	12	19
07 - Hepatobiliary Sys/Pancreas	0.3	0.6	1.8	\$8,230	\$24,188	1	2	8
08 - Musculoskeletal/Connective	1.9	3.8	5.6	\$14,370	\$37,496	5	10	20
09 - Skin, Subcutaneous, Breast	0.1	0.2	1.3	\$32,210	\$20,635	0	0	6
10 - Endocrine, Metabolic	0.6	1.2	1.9	\$8,733	\$22,121	3	6	7
11 - Kidney, Urinary Tract	0.3	0.6	1.5	\$6,102	\$18,137	0	0	6
12 - Male Reproductive	0.0	0.0	0.3	N/A	\$17,639	0	0	0
13 - Female Reproductive	0.3	0.6	1.4	\$12,460	\$15,171	1	2	3
14 - Pregnancy/Childbirth	3.8	7.6	11.4	\$7,520	\$10,467	10	20	31
15 - Newborns	3.1	6.2	10.3	\$2,404	\$10,593	7	14	38
16 - Blood/Organs	0.3	0.6	0.6	\$7,324	\$24,007	1	2	3
17 - Other Neoplasms	0.4	0.8	1.2	\$29,006	\$44,463	4	8	9
18 - Infectious-Parasitic	0.4	0.8	1.4	\$25,464	\$34,870	3	6	10
19 - Mental Disorders	1.4	2.8	2.5	\$4,125	\$8,928	10	20	22
20 - Substance Disorders	1.0	2.0	1.6	\$7,521	\$9,610	8	16	16
21 - Injury and Poisoning	1.2	2.4	2.2	\$11,205	\$31,002	3	6	12
22 - Burns	0.0	0.0	0.0	N/A	\$106,685	0	0	0
23 - Selected Factors	0.9	1.8	1.1	\$12,783	\$25,032	12	24	18
Unclassifiable	0.0	0.0	0.1	N/A	\$49,861	0	1	1
Totals:	21.4	42.9	60.8	\$10,005	\$20,712	95	193	282

Ambulatory MDC Analysis – All Plans

Major Diagnostic Categories (MDCs)	Current Period					
	Claimants per 1,000			Average Paid Amount per Claimant		
	Customer	Customer Annualized	Aetna BOB	Customer	Customer Annualized	Aetna BOB
01 - Nervous System	56.3	112.6	104	\$423	\$846	\$1,293
02 - Eye	92	184	142.3	\$107	\$214	\$327
03 - Ear, Nose and Throat	140.6	281.2	317.3	\$104	\$208	\$404
04 - Respiratory System	67.5	135	154.4	\$238	\$476	\$463
05 - Circulatory System	95.6	191.2	170.1	\$398	\$796	\$1,038
06 - Digestive System	74.2	148.4	157.6	\$766	\$1,532	\$1,348
07 - Hepatobiliary Sys/Pancreas	11.5	23	19.8	\$1,088	\$2,176	\$2,291
08 - Musculoskeletal/Connective	169.7	339.4	305.8	\$332	\$664	\$1,423
09 - Skin, Subcutaneous, Breast	126.4	252.8	252.2	\$278	\$556	\$620
10 - Endocrine, Metabolic	138.7	277.4	212.2	\$118	\$236	\$410
11 - Kidney, Urinary Tract	55.3	110.6	92.9	\$729	\$1,458	\$1,335
12 - Male Reproductive	13.8	27.6	27.8	\$107	\$214	\$842
13 - Female Reproductive	90.6	181.2	200.7	\$253	\$506	\$577
14 - Pregnancy/Childbirth	11.3	22.6	24.3	\$788	\$1,576	\$1,616
15 - Newborns	1.8	3.6	6.2	\$54	\$108	\$435
16 - Blood/Organs	13	26	31.6	\$279	\$558	\$1,018
17 - Other Neoplasms	16.2	32.4	34.5	\$3,533	\$7,066	\$4,037
18 - Infectious-Parasitic	219.9	439.8	192.5	\$60	\$120	\$157
19 - Mental Disorders	52.7	105.4	98.1	\$244	\$488	\$581
20 - Substance Disorders	2.6	5.2	6.8	\$3,136	\$6,272	\$3,065
21 - Injury and Poisoning	36.1	72.2	75.2	\$357	\$714	\$785
22 - Burns	0.7	1.4	1.8	\$135	\$270	\$549
23 - Selected Factors	288.5	577	499.9	\$223	\$446	\$448
Unclassifiable	3.1	6.2	2.6	\$486	\$972	\$824
Totals:	706.5	1413	979.9	\$746	\$1,492	\$2,412

Key Statistics - Pharmacy

Key Statistics	Prior	Current	% Change	Aetna BoB
Cost				
Total Script Cost	N/A	\$4,193,315	N/A	-
Average Script Cost	N/A	\$71.16	N/A	\$97
Average Member Out of Pocket Per Script	N/A	\$16.92	N/A	\$16
Total Plan Cost	N/A	\$3,194,360	N/A	-
Plan Cost PMPM	N/A	\$45.40	N/A	\$66.92
Member Share	N/A	23.8%	N/A	15%
Total Specialty Script Cost	N/A	\$1,239,294	N/A	-
Average Specialty Script Cost	N/A	\$2,411.08	N/A	\$2,463
Total Plan Specialty Cost	N/A	\$1,095,396	N/A	-
Plan Specialty Cost PMPM	N/A	\$15.56	N/A	\$18.68
Member Share of Specialty	N/A	11.6%	N/A	4.4%
Utilization				
Rx Count	N/A	58,924	N/A	-
Claims Per Member	N/A	5.02	N/A	5
Generic Utilization	N/A	83.1%	N/A	78.2%
Mail Order Utilization	N/A	4.1%	N/A	11.3%
Demographics				
Average Age	N/A	34.9	N/A	35.1
Average Eligible Member Count	N/A	11,735	N/A	-

Top 10 Drugs by Volume

Drug Label Name	Number of Utilizing Members	Number of Claims	Calculated Ingredient Cost
LISINOPRIL	612	2,491	\$6,077
LEVOTHYROXIN	448	1,756	\$14,778
SIMVASTATIN	395	1,623	\$6,328
METFORMIN	368	1,318	\$7,984
HYDROCO/APAP	636	1,309	\$14,020
AMLODIPINE	225	948	\$3,290
ATORVASTATIN	213	778	\$14,740
FLUTICASONE	446	752	\$17,261
HYDROCHLOROT	204	714	\$2,610
CITALOPRAM	186	713	\$2,681
Top 10 Drugs Total		12,402	\$89,769

Top 10 Drugs by Paid Amount

Drug Label Name	Number of Utilizing Members	Number of Claims	Calculated Ingredient Cost
COPAXONE	6	31	\$151,037
ENBREL SRCLK	14	53	\$131,906
HUMIRA PEN	13	52	\$136,045
CRESTOR	164	635	\$120,002
REBIF	5	26	\$124,550
LANTUS	83	297	\$98,913
OXYCONTIN	41	174	\$111,026
ADVAIR DISKU	73	214	\$69,963
VICTOZA	29	103	\$54,035
ENBREL	5	22	\$53,445
Top 10 Drugs Total		1,607	\$1,789,015

Service Activity – All Plans

Customer Service Activity		
Contact Reason	Volume	% of Total
Benefit Payment	1,720	41%
Coverage Inquiry	1,003	23.9%
Eligibility	356	8.5%
Healthcare Access	578	13.8%
Misc.	80	1.9%
Self Service	456	10.9%
Total Events	4,193	

Personal Health Record (PHR)
1,327

Informed Health Line (IHL)
44

Aetna Navigator Registration & Access	10/01/2013 - 12/31/2013
New Subscribers Registered	240
Logons	11,537
Top 5 Logon Reasons	
EOB Inquiry	2,025
PHR Message	2,172
Claim Status	3,622
DocFind	1,457
Benefits Used/Remain	1,357

Network Summary – All Plans

Current vs. Prior Period

Provider Network Savings	Prior	Current	Current Network Discount Savings
Billed Network Charges (before discount)	N/A	\$30,579,581	
Network Discount Savings			
Inpatient Facility	N/A	\$5,790,592	73.5%
Ambulatory Facility	N/A	\$6,973,987	69.7%
Physician/Other	N/A	\$7,148,190	56.3%
Total		\$19,912,769	65.1%
Per Employee	N/A	\$3,729	
Per Member	N/A	\$1,700	
Per Admission	N/A	\$23,255	
Network Utilization Metrics			Aetna BOB
% Admissions in Network	N/A	99.2%	97.6%
% Physicians Office Visits in Network	N/A	99.0%	92.8%
% Claims Paid In Network		97.1%	89.7%

Top 25 Providers – All Plans

Provider Name	Provider Type	Number of Claims	Paid Amount
University Medical Center	Acute Short Term Hospital	965	\$1,494,612
Carondelet St. Joseph's Hospital	Acute Short Term Hospital	1,147	\$762,175
Northwest Medical Center	Acute Short Term Hospital	740	\$739,403
Raymond Taetle – Arizona Oncology	Physician	685	\$706,861
Tucson Medical Center	Acute Short Term Hospital	583	\$645,510
ACP Camp Lowell Medical Specialists	Radiology Center	7,272	\$349,713
Maria Proytcheva - UMC Pathologist	Physician	2,490	\$248,735
Radiology Ltd., P.L.C.,	Radiology Center	1,230	\$111,858
Sonora Quest Laboratories	Independent Lab	4,585	\$100,990
Christopher Andrew Sullivan	Physician	689	\$89,806
Michael L. Beals	Physician	1,506	\$89,180
Jessica J. Diaz-Tovar	Physical Therapist	702	\$72,278
Northwest Allied Physicians, LLC	Urgent Care Center (non-HMO)	937	\$48,098
Paul E. Bejarano	Physician	394	\$40,343
Tuscon VAMC	Acute Short Term Hospital	342	\$28,471
Fatehali G. Peera	Physician	345	\$28,144
Safeway Inc.	Other Medical Provider	1,052	\$24,061
Nextcare Urgent Care- 43rd	Urgent Care Center (non-HMO)	504	\$23,549
EyeMed Vision Care	Optometrist	412	\$17,244
Labcorp	Independent Lab	817	\$15,254
Robert L. Dean	Physician	305	\$12,359
MinuteClinic Diagnostic of Arizona, LLC	Nurse Practitioner	415	\$9,111
Arizona State Radiology	Physician	397	\$8,510
Take Care Health Arizona, P.C.	Nurse Practitioner	381	\$7,917
Marcin Bartlomiej Turecki	Physician	362	\$6,582

Hospital Profile – All Plans

Hospital Name	Total Medical Paid Amount	Inpatient Paid Amount	% of Total Inpatient Paid Amount	Ambulatory Paid Amount	% of Total Ambulatory Paid Amount
University Medical Center	\$1,489,059	\$500,238	24%	\$988,822	44%
Northwest Medical Center	\$705,029	\$381,778	18%	\$323,251	14%
Tucson Medical Center	\$634,908	\$287,778	14%	\$347,130	15%
Carondelet St. Joseph's Hospital	\$570,072	\$465,856	22%	\$104,216	5%
Carondelet St. Mary's Hospital	\$179,194	\$100,109	5%	\$79,085	3%
Oro Valley Hospital	\$160,256	\$91,313	4%	\$68,942	3%
University Physicians Hospital at Kino	\$68,580	\$15,020	1%	\$53,560	2%
The Treatment Center of the Palm Beaches	\$64,830	\$56,387	3%	\$8,444	0%
Flagstaff Medical Center	\$32,413	\$30,668	1%	\$1,744	0%
Kindred Hospital of Tucson	\$31,252	\$31,252	1%	\$0	0%
Sonora Behavioral Health Hospital	\$28,937	\$23,949	1%	\$4,987	0%
Healthsouth Rehabilitation Institute of	\$25,949	\$24,837	1%	\$1,111	0%
UPH Wilmot Clinic	\$25,948	\$0	0%	\$25,948	1%
Youth Care	\$24,849	\$0	0%	\$24,849	1%
Tucson VAMC	\$23,473	\$0	0%	\$23,473	1%
Banner Estrella Medical Center	\$20,964	\$13,585	1%	\$7,380	0%
Arizona Digestive Institute	\$17,443	\$0	0%	\$17,443	1%
Sun City Health and Rehabilitation Center	\$15,264	\$15,264	1%	\$0	0%
The River Source Treatment Center	\$13,427	\$11,537	1%	\$1,890	0%
Sibley Memorial Hospital	\$12,690	\$12,690	1%	\$0	0%
Tucson Surgery Center	\$12,348	\$0	0%	\$12,348	1%
Camp Lowell Surgery Center, LLC	\$11,702	\$0	0%	\$11,702	1%
St. Joseph's Hospital and Medical Center	\$11,623	\$11,290	1%	\$332	0%
Desert Sun Surgery Center, LLC	\$11,080	\$0	0%	\$11,080	0%
Summit Healthcare Regional Medical Center	\$9,938	\$0	0%	\$9,938	0%
All Other Hospitals:	\$187,883	\$51,659	2%	\$136,224	6%
Totals:	\$4,389,110	\$2,125,209	100%	\$2,263,901	100%

Cost Sharing – All Plans

Current vs. Prior Period

	Prior Period	Current Period	% Change	Aetna BOB
Number of Employees	N/A	5,340	N/A	
Allowed Amount	\$0	\$13,153,531	N/A	
Coordination of Benefits (COB)	\$0	\$152,616	N/A	
Deductible	\$0	\$3,532,106	N/A	
Copays	\$0	\$279,251	N/A	
Coinsurance	\$0	\$500,410	N/A	
Employee Paid Portion	N/A	\$4,311,767	N/A	
Employee Paid Portion per Employee	N/A	\$808	N/A	
Employer Plan Paid Portion	\$0	\$8,689,149	N/A	
Employer Plan Paid Portion per Employee	N/A	\$1,627	N/A	
Employer % Share Medical	N/A	66.1%	N/A	82.4%
Employee % Share Medical	N/A	32.8%	N/A	15.8%
COB % Share Medical	N/A	1.2%	N/A	1.8%

Thank you



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Pima County
Health Benefit Self-Insurance Trust Fund
December 31, 2013 Financial Statements

STATEMENT OF NET POSITION

December 31 , 2013

	Health Benefit Trust Fund
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	25,060,345
Interest receivable	64,294
Accounts receivable	482,839
Total current assets	<u>25,607,478</u>
Total assets	<u>25,607,478</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable	577,744
Interest payable	59,343
Employee compensation	10,849
Loans payable-current	3,500,000
Current portion reported but unpaid losses	690,668
Current portion incurred but not reported losses	6,709,332
Total current liabilities	<u>11,547,936</u>
Noncurrent liabilities:	
Loans payable-non current	10,000,000
Reported but unpaid losses	9,332
Incurred but not reported losses	90,668
Total noncurrent liabilities	<u>10,100,000</u>
Total liabilities	<u>21,647,936</u>
<u>Net position</u>	
Restricted for:	
Healthcare	<u>3,959,542</u>
Total net position	<u>\$ 3,959,542</u>

STATEMENT OF REVENUES , EXPENSES AND CHANGES IN NET POSITION

For the Period Ended December 31 , 2013

	Health Benefit Trust Fund
Operating revenues:	
Charges for services	\$ 33,207,521
Other	639,445
Total operating revenues	<u>33,846,966</u>
Operating expenses:	
Employee compensation	531,234
Operating supplies and services	4,492
Medical claims	25,089,916
Insurance premiums	2,653,198
General and administrative	508,367
Consultants and professional services	1,277,762
Total operating expenses	<u>30,064,969</u>
Operating income	<u>3,781,997</u>
Nonoperating revenues:	
Investment earnings	82,644
Interest expense	(59,344)
Total nonoperating revenues:	<u>23,300</u>
Income before transfers:	<u>3,805,297</u>
Transfers in	<u>154,245</u>
Change in net position	3,959,542
Net position at beginning of year	<u> </u>
Net position at end of the period	<u>\$ 3,959,542</u>

MAJOR LINE ITEMS ANALYSIS- STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Period Ended December 31, 2013

	Actual 12/31/2013	% of Total	
Operating revenues:			
Charges for services	\$ 33,207,521	98%	1
Other	639,445	2%	2
Total operating revenues	<u>33,846,966</u>	<u>100%</u>	
Operating expenses:			
Employee compensation	531,234	2%	
Operating supplies and services	4,492	0%	
Medical claims	25,089,916	83%	3
Insurance premiums	2,653,198	9%	4
General and administrative	508,367	2%	
Consultants and professional services	1,277,762	4%	5
Total operating expenses	<u>30,064,969</u>	<u>100%</u>	
Operating income	<u>3,781,997</u>		
Nonoperating revenues:			
Investment earnings	82,644		
Interest expense	(59,344)		
Total nonoperating revenues:	<u>23,300</u>		
Income before transfers:	<u>3,805,297</u>		
Transfers in	<u>154,245</u>		
Change in net position	3,959,542		
Net position at beginning of year	<u> </u>		
Net position at end of the period	<u>\$ 3,959,542</u>		

1 Charges for services

---Employer Health Premiums	21,395,715
---Employer HSA	3,007,063
---Employee Health Premiums	3,803,142
---Employee HSA	3,140,111
---Life Insurance Fee	855,153
---Post Tax Employee Premiums	372,229
---Accident Insurance Fee	355,806
---Other	278,302
	<u><u>\$ 33,207,521</u></u>

2 Other

---United Health Insurance Premium Rebate	724,754
---Employees portion rebate	(85,449)
---Other	140
	<u><u>\$ 639,445</u></u>

3 Medical Claims

---Pima County Dental Ameritas	571,778
(A) ---Outside Hospitals and Other Expenses	17,018,138
---IBNP/IBNR adjustment	7,500,000
	<u><u>\$ 25,089,916</u></u>

(A) Outside Hospitals and Other Expenses

Unit 2149 Medical Insurance HDHP	4,309,917
Unit 2148 Medical Insurance PPO	3,738,705
Unit 2250 HDHP Pharmacy	1,463,498
Unit 2255 PPO Pharmacy	1,385,169
	<u><u>10,897,289</u></u>

Other Expenses

Unit 2150 JP Morgan -HSA	6,024,659
Unit 2151 Flexible Spending	96,190
	<u><u>6,120,849</u></u>

(A) Total

\$ 17,018,138

MAJOR LINE ITEMS ANALYSIS- STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Period Ended December 31, 2013

	Actual 12/31/2013	% of Total	
Operating revenues:			
Charges for services	\$ 33,207,521	98%	1
Other	639,445	2%	2
Total operating revenues	<u>33,846,966</u>	<u>100%</u>	
Operating expenses:			
Employee compensation	531,234	2%	
Operating supplies and services	4,492	0%	
Medical claims	25,089,916	83%	3
Insurance premiums	2,653,198	9%	4
General and administrative	508,367	2%	
Consultants and professional services	1,277,762	4%	5
Total operating expenses	<u>30,064,969</u>	<u>100%</u>	
Operating income	<u>3,781,997</u>		
Nonoperating revenues:			
Investment earnings	82,644		
Interest expense	(59,344)		
Total nonoperating revenues:	<u>23,300</u>		
Income before transfers:	<u>3,805,297</u>		
Transfers in	<u>154,245</u>		
Change in net position	3,959,542		
Net position at beginning of year	<u> </u>		
Net position at end of the period	<u>\$ 3,959,542</u>		

4 Insurance Premiums

---Vision Premiums	127,690
---Dental Premiums(employers dental plan)	303,587
---Other Premiums	
Other Insurance	1,334,164
Stop Loss	438,894
AFLAC Insurance	388,902
Employee Assistance Program	59,961
	<u>\$ 2,653,198</u>

5 Consultants and professional services

TPA Service Fees

Unit 2149 Aetna HDHP TPA	634,023
Unit 2148 Aetna PPO TPA	315,944
Unit 2250 Aetna HDHP Rx TPA	66,548
Unit 2255 Aetna PPO Rx TPA	33,162
Unit 2152 Ameritas TPA	37,609
Unit 2150 JP Morgan -HSA fees	32,180
Unit 2155 ASI COBRA TPA	6,270
Unit 2151 ASI Flex TPA	3,444

Non-Medical Consultants

ADP HR Benefits	132,801
CBIZ Benefits & Insurance	15,730
Other	51

Total \$ 1,277,762

BUDGET, ACTUAL AND FORECAST – MEDICAL INSURANCE PPO/HDHP UNIT 2148/2149, PHARMACY PPO/HDHP UNIT 2255/2250

For the Period Ended December 31, 2013				
	Fiscal Year 2013/2014 Budget	Fiscal Year 2013/2014 YTD Actual	Fiscal Year 2013/2014 Forecast	Variance (Forecast vs. Budget)
Operating revenues:				
Charges for services	\$ 44,222,400	\$ 23,593,717	\$ 43,069,886	\$ (1,152,514)
Other - Pharmacy	-	-	500,000	500,000
Total operating revenues	44,222,400	23,593,717	43,569,886	(652,514)
Operating expenses:				
Medical claims - Medical	33,897,808	13,588,043	26,595,795	7,302,013
Consultants - Medical	1,847,328	949,967	1,896,202	(48,874)
Medical claims - Pharmacy	1,889,676	4,809,246	9,406,935	(7,517,259)
Consultants - Pharmacy	201,372	99,710	199,027	2,345
Total operating expenses	37,836,184	19,446,966	38,097,959	(261,775)
Operating income	6,386,216	4,146,751	5,471,927	(914,289)
Income before transfers:	\$ 6,386,216	\$ 4,146,751	\$ 5,471,927	\$ (914,289)

BUDGET, ACTUAL AND FORECAST – SELF FUNDED DENTAL INSURANCE UNIT 2152

For the Period Ended December 31, 2013

	Fiscal Year 2013/2014 Budget	Fiscal Year 2013/2014 YTD Actual	Fiscal Year 2013/2014 Forecast	Variance (Forecast vs. Budget)
Operating revenues:				
Charges for services	\$ 1,840,000	\$ 1,031,465	\$ 1,882,189	\$ 42,189
Other	9,477	123	9,477	-
Total operating revenues	1,849,477	1,031,588	1,891,666	42,189
Operating expenses:				
Medical claims	1,840,000	571,778	1,764,967	75,033
Consultants and professional services	-	37,609	75,033	(75,033)
Total operating expenses	1,840,000	609,387	1,840,000	-
Operating income	9,477	422,201	51,666	42,189
Nonoperating revenues:				
Investment earnings	2,218	724	2,218	-
Income before transfers:	\$ 11,695	\$ 422,925	\$ 53,884	\$ 42,189

BUDGET, ACTUAL AND FORECAST – ADMINISTRATION UNIT 2147

For the Period Ended December 31, 2013				
	Fiscal Year 2013/2014 Budget	Fiscal Year 2013/2014 YTD Actual	Fiscal Year 2013/2014 Forecast	Variance (Forecast vs. Budget)
Operating revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Other	-	637,948	637,948	637,948
Total operating revenues	-	637,948	637,948	637,948
Operating expenses:				
Employee compensation	1,056,376	531,024	1,080,886	(24,510)
Operating supplies and services	15,300	2,029	16,290	(990)
General and administrative	1,333,007	506,734	1,334,502	(1,495)
Consultants and professional services	362,000	148,582	365,500	(3,500)
Total operating expenses	2,766,683	1,188,369	2,797,178	(30,495)
Operating income	(2,766,683)	(550,421)	(2,159,230)	607,453
Nonoperating revenues:				
Investment earnings	-	81,919	45,919	45,919
Interest expense	-	(59,343)	-	-
Income before transfers:	\$ (2,766,683)	\$ (527,845)	\$ (2,113,311)	\$ 653,372