<table>
<thead>
<tr>
<th><strong>SFHSS Financial Report Highlights</strong></th>
<th><strong>FYE 2024</strong></th>
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<td>8 months ending February 29, 2024</td>
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**Benefit Trust Fund**

- The FYE trust balance is projected to decrease by $16M mainly due to $14.9M rate stabilization, use of Sutter settlement to buy down rates and high medical claims.
- Claims for the first eight months were higher than planned due to medical claims driven by high pharmacy costs. Dental claims are higher than prior year but lower than plan.
- Pharmacy rebates - $11.7M were received in the first eight months. The projected annual rebates are $18M and included in the net claims above.
- Projected interest income is $4M for the year.

**Healthcare Sustainability Fund**

- The Healthcare Sustainability Fund balance is projected to decrease by $128K.

**General Fund Administrative**

Net activity is ahead of budget mainly due to vacancies.

**Audit Update**

- Proceeding as planned
- Benefit Trust audit by MGO presented at the November meeting
- Annual Controller’s audit in process
All Flex Funded Medical Plans

Net Change, Revenues less Expenses

Revenues and Expenses
Dental

Net Change, Revenues less Expenses

Revenues and Expenses
Monthly Activity by Medical Plan – BS Access+

Net Change, Revenues less Expenses

- Bar chart showing net change in revenues and expenses for different months.
- Categories include (All), Dental, and Medical.
- Graph indicates months with positive and negative net changes.

Revenues and Expenses

- Line graph displaying revenues and expenses over time.
- Months July through June are plotted.
- Colors: Expenses (blue) and Revenues (orange).
- Graph highlights fluctuations and null values.

Note: The chart includes 4 and 8 nulls for net change and revenues/expenses respectively.
Monthly Activity by Medical Plan – BS Trio

Net Change, Revenues less Expenses

Revenues and Expenses
Monthly Activity by Medical Plan – BS and United PPO