

**STATE OF NEW YORK  
DEPARTMENT OF FINANCIAL SERVICES**

**DATA REQUIREMENTS FOR  
MUNICIPAL COOPERATIVE HEALTH BENEFIT PLANS**

Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan  
Name of MCHBP

FOR THE FISCAL YEAR ENDING

December 31, 2022

To be filed 120 days from fiscal year end

Two copies of this Form bearing original signatures and notarization should be filed with  
the Department of Financial Services at the following address:

New York State Department of Financial Services  
Health Bureau  
One State Street, 11th Floor  
New York, New York 10004

our copy

MUNICIPAL COOPERATIVE HEALTH BENEFIT PLANS (MCHBP) — NEW YORK DATA REQUIREMENTS

ANNUAL STATEMENT

FOR THE PERIOD ENDING December 31, 2022

OF THE CONDITION AND AFFAIRS OF

Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan (Name)

A Municipal Cooperative Health Benefit Plan organized under the laws of the State of New York made to the New York State Department of Financial Services pursuant to the laws thereof.

Date Certified As A MCHBP: January 1, 2018
Commenced Business: January 1, 2004
Mailing Address: 3599 Big Ridge Road, Spencerport, NY 14559
Address of Main Administrative Office: 3599 Big Ridge Road, Spencerport, NY 14559
Telephone Number: 585-352-2400 Employer's ID Number: 82-2738684
Principal Location of Books and Records: 3599 Big Ridge Road, Spencerport, NY 14559
Name of Administrator:
Name of Statement Contact Person: Jennifer Talbot
Statement Contact Person E-mail: jennifer.talbot@monroe2booces.org Telephone Number: 585-352-2441
Service Areas (Counties): Monroe

OFFICERS\*

President: Scott Covell Other Officers: Vice Chairperson - John Abbott
Secretary: Lou Alaimo Deputy Treasurer - Jennifer Talbot
Chief Financial Officer: Steve Roland

GOVERNING BOARD\*

Table with 3 columns: Name, Title, Municipality. Lists board members like Scott Covell (Chairperson), Steve Roland (Treasurer), Lou Alaimo (Secretary), and various school district representatives.

STATE OF New York

COUNTY OF Monroe

Scott Covell, President, Lou Alaimo, Secretary, Steve Roland, Chief Financial Officer

records of the MCHBP) of the Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan, being duly sworn, each depose and say that they are the above described officers of the said MCHBP, and that on the reporting period stated above, all of the herein assets were the absolute property of the said MCHBP, free and clear from any liens or claims thereon, except as herein stated, and that this Statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to is a full and true statement of all the assets and liabilities and of the condition and affairs of the said MCHBP as of the reporting period stated above, and of its income and deductions therefrom for the period reported, according to the best of their information, knowledge and belief, respectively.

Subscribed And Sworn To Before Me This 16th Day of March 2023

Signature lines for President, Secretary, and Chief Financial Officer.

NOTARY PUBLIC LISA HARTMAN Notary Public, State of New York County of Monroe Commission Expires June 21, 2024

(Corporate Seal)

(a) Is this an original filing? Yes [ ] No [ ]
(b) If no: (i) state the amendment number (ii) date filed (iii) number of pages attached

\*Show full name (initials not acceptable) and indicate by number sign (#) those officers and directors who did not occupy the indicated position in the previous statement.

ANNUAL STATEMENT

FOR THE PERIOD ENDING December 31, 2022

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Secretary: Lou Alaimo Deputy Treasurer - Jennifer Talbot
Chief Financial Officer: Steve Roland

GOVERNING BOARD\*

Table with 3 columns: Name, Title, Municipality. Lists board members and their affiliations across various municipalities like Monroe 1 BOCES, Brighton Central School District, etc.

STATE OF New York

COUNTY OF Monroe

Scott Covell, President, Lou Alaimo, Secretary, Steve Roland, Chief Financial Officer (or Corresponding person having charge of the financial records of the MCHBP) of the Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan, being duly sworn, each depose and say that they are the above described officers of the said MCHBP...

Subscribed And Sworn To Before Me This 10th Day of March 2023
President
Secretary
Chief Financial Officer

NOTARY PUBLIC REBECCA M. KERR
NOTARY PUBLIC STATE OF NEW YORK |
MONROE COUNTY NO 01KE6286392
COMMISSION EXPIRES 1/15/2026

(Corporate Seal)

(a) Is this an original filing? Yes [ ] No [ ]
(b) If no: (i) state the amendment number (ii) date filed (iii) number of pages attached

\*Show full name (initials not acceptable) and indicate by number sign (#) those officers and directors who did not occupy the indicated position in the previous statement.

MUNICIPAL COOPERATIVE HEALTH BENEFIT PLANS (MCHBP) — NEW YORK DATA REQUIREMENTS

ANNUAL STATEMENT

FOR THE PERIOD ENDING December 31, 2022

OF THE CONDITION AND AFFAIRS OF

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Chief Financial Officer: Steve Roland

GOVERNING BOARD\*

Table with columns: Name, Title, Municipality. Lists board members such as Scott Covell (Chairperson), Steve Roland (Treasurer), Lou Alaimo (Secretary), and various directors from different municipalities.

STATE OF New York

COUNTY OF Monroe

Scott Covell, President, Lou Alaimo, Secretary,

Steve Roland, Chief Financial Officer (or Corresponding person having charge of the financial records of the MCHBP) of the Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan, being duly sworn, each depose and say that they are the above described officers of the said MCHBP, and that on the reporting period stated above, all of the herein assets were the absolute property of the said MCHBP, free and clear from any liens or claims thereon, except as herein stated, and that this Statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to is a full and true statement of all the assets and liabilities and of the condition and affairs of the said MCHBP as of the reporting period stated above, and of its income and deductions therefrom for the period reported, according to the best of their information, knowledge and belief, respectively.

Subscribed And Sworn To Before Me This 10th Day of April 2023

Melanie M. Dickson (Notary Public Seal)

Signatures of President, Secretary, and Chief Financial Officer with Corporate Seal.

MELANIE M. DICKSON
Notary Public, State of New York
No. 01DI6084720
Qualified in Monroe County
Commission Expires Dec. 16, 2026

(a) Is this an original filing? Yes [ ] No [ ]
(b) If no: (i) state the amendment number, (ii) date filed, (iii) number of pages attached

\*Show full name (initials not acceptable) and indicate by number sign (#) those officers and directors who did not occupy the indicated position in the previous statement.

REPORT #1 — PART A: ASSETS

	Current Year	Previous Year *
	1 Total	2 Total
1. Bonds (Schedule B line 0199999)	55,223,611	-
2. Stocks:		
2.1 Preferred stocks (Schedule B line 0299999)	-	-
2.2 Common stocks (Schedule B line 0399999)	-	-
3. Real estate (Schedule J line 0199999)	-	-
4.1 Cash (Schedule A Line 0399999)	21,389,811	50,551,136
4.2 Cash equivalents (Schedule A Line 0499999)	62,535,277	79,130,060
4.3 Total Cash and Cash equivalents (Schedule A Line 0599999)	83,925,088	129,681,196
5. Premiums receivable (Schedule C, NY 10)	6,045,460	4,243,742
6. Other invested assets		
7. Receivable for securities		
8. Aggregate write-in for invested assets	-	-
9. Subtotal cash and invested assets (Lines 1 to 8)	145,194,159	133,924,938
10. Investment income due and accrued		
11. Reinsurance:		
11.1 Amounts recoverable from reinsurers		
11.2 Funds held by or deposited with reinsured companies		
11.3 Other amounts receivable under reinsurance contracts		
12.1 Current federal income tax recoverable and interest thereon		
12.2 Net deferred tax asset		
13. Electronic data processing equipment and software		
14. Furniture and equipment, including health care delivery assets		
15. Health care and other amounts receivable		
16. Aggregate write-in for other than invested assets	-	-
17. Total Assets(Lines 9 to 16)	145,194,159	133,924,938
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 8 FOR INVESTED ASSETS</b>		
0801. [REDACTED]		
0802. [REDACTED]		
0802. [REDACTED]		
0804. [REDACTED]		
0805. [REDACTED]		
0898. Summary of remaining write-ins for Item 8 from overflow page	-	-
0899. TOTALS (Items 0801 thru 0805 plus 0898) (Page 2, item 8)	-	-
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 16 FOR OTHER THAN INVESTED ASSETS</b>		
1601. [REDACTED]		
1602. [REDACTED]		
1603. [REDACTED]		
1604. [REDACTED]		
1605. [REDACTED]		
1698. Summary of remaining write-ins for Item 16 from overflow page	-	-
1699. TOTALS (Items 1601 thru 1605 plus 1698) (Page 2, item 16)	-	-

\* As reported on Prior Year End filed Annual Statement.

**REPORT #1 — PART B: LIABILITIES AND SURPLUS**

	Current Year	Previous Year *
	1 Total	2 Total
1.1 Unpaid claims (Schedule F, NY11)	35,142,014	36,642,906
1.2 Additional amount required by Section 4706(a)(1)	-	1
1.3 Total claims payable	35,142,014	36,642,907
2. Premiums received in advance	2,293,271	2,744,168
3. General expenses due or accrued		
4.1 Current federal income tax payable and interest thereon		
4.2 Net deferred tax liability		
5. Ceded reinsurance premiums payable		
6. Amounts withheld or retained for the account of others		
7. Borrowed money and interest thereon		
8. Payable for securities		
9. Funds held under reinsurance treaties		
10. Aggregate write-ins for other liabilities	-	-
11. Accounts payable (Schedule G, NY12)	345,971	365,162
12. Claim stabilization reserve	5,288,152	5,269,120
13. Unearned premiums		
14. Loans and notes payable	-	-
15. Aggregate write-ins for current liabilities	-	-
16. Total liabilities (Lines 1 to 16)	43,069,408	45,021,357
17. Aggregate write-ins for special surplus funds	-	-
18. Gross paid-in and contributed surplus		
19. Unassigned funds (surplus)	87,743,183	75,348,841
20. Surplus notes	-	-
21. Surplus per Section 4706(a)(5) **	14,381,568	13,554,740
22. Total capital and surplus (Lines 17 to 21)	102,124,751	88,903,581
23. Total liabilities, capital, and surplus (Lines 16 + 22)	145,194,159	133,924,938
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 10 FOR OTHER LIABILITIES</b>		
1001. _____		
1002. _____		
1003. _____		
1004. _____		
1005. _____		
1098. Summary of remaining write-ins for Item 10 from overflow page	-	-
1099. TOTALS (Items 1001 thru 1005 plus 1098) (Page NY3, item 10)	-	-
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 15 FOR CURRENT LIABILITIES</b>		
1501. _____		
1502. _____		
1503. _____		
1504. _____		
1505. _____		
1598. Summary of remaining write-ins for Item 15 from overflow page	-	-
1599. TOTALS (Items 1501 thru 1505 plus 1598) (Page NY3, item 15)	-	-
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 17 FOR SPECIAL SURPLUS FUNDS</b>		
1701. _____		
1702. _____		
1703. _____		
1704. _____		
1705. _____		
1798. Summary of remaining write-ins for Item 17 from overflow page	-	-
1799. TOTALS (Items 1701 thru 1705 plus 1798) (Page NY3, item 17)	-	-

\* As reported on Prior Year End filed Annual Statement.

\*\* Calculation of current year reserves shown on NY16 (Schedule K).

## REPORT #2 STATEMENT OF REVENUE, EXPENSES AND SURPLUS

	Current Year 1 Total	Previous Year * 2 Total	Current Year 3 PMPM	Previous Year * 4 PMPM
1. Member Months	464,848	467,394	XXX	XXX
2. Net premium income:				
2.1 Basic	201,341,956	189,766,366	433.14	406.01
2.2 Drugs	86,289,409	81,328,442	185.63	174.00
2.3 Total	287,631,365	271,094,808	618.76	580.01
3. Change in unearned premium reserves and reserve for rate credits:				
3.1 Basic	-	-	-	-
3.2 Drugs	-	-	-	-
3.3 Total	-	-	-	-
4. Aggregate write-ins for other health care related revenues	1,818,434	25,013	3.91	0.05
5. Non-health revenues	393,448	50,084	XXX	XXX
6. Total revenues (Items 2 to 5)	289,843,247	271,169,905	623.52	580.17
<b>Hospital and Medical:</b>				
7. Hospital/medical benefits	104,615,355	109,698,538	225.05	234.70
8. Other professional services	67,770,811	69,356,049	145.79	148.39
9. Outside referrals	-	-	-	-
10. Emergency room and out-of-area	8,671,568	8,533,036	18.65	18.26
11. Prescription drugs	79,848,115	72,577,389	171.77	155.28
12. Aggregate write-ins for other hospital and medical	2,296,392	5,625,347	4.94	12.04
13. Incentive pool, withhold adjustments and bonus amounts	-	-	-	-
14. Aggregate write-ins for other expenses	19,032	735,380	0.04	1.57
15. Subtotal (Lines 7 to 14)	263,221,273	266,525,739	566.25	570.24
<b>Less:</b>				
16. Net reinsurance recoveries	(114,876)	(109,900)	(0.25)	(0.24)
17. Total hospital and medical (Lines 15-16)	263,336,149	266,635,639	566.50	570.47
18. Claims adjustment expenses, including cost containment expenses	-	-	-	-
19. General administrative expenses	-	-	-	-
19.1 Compensation	-	-	-	-
19.2 Interest expense	-	-	-	-
19.3 Occupancy, depreciation, and amortization	-	-	-	-
19.4 Marketing	-	-	-	-
19.5 Professional Fees	57,031	40,901	0.12	0.09
19.6 Administration Fees	8,678,818	9,259,769	18.67	19.81
19.7 Consulting Fees	-	-	-	-
19.8 Aggregate write-ins for other administrative expenses	4,550,078	4,340,327	9.79	9.29
19.9 Total administrative expenses	13,285,927	13,640,997	28.58	29.19
20. Increase in reserves for A&H contracts	-	-	-	-
21. Total underwriting deductions (Lines 17 to 20)	276,622,076	280,276,636	595.08	599.66
22. Net underwriting gain or (loss) (Lines 6 - 21)	13,221,171	(9,106,731)	28.44	(19.48)
23. Net investment income earned	-	-	-	-
24. Net realized capital gains or (losses) less capital gains taxes	-	-	-	-
25. Net investment gains or (losses) (Lines 23 + 24)	-	-	-	-
26. Aggregate write-ins for other income or expenses	(1)	1	(0.00)	0.00
27. Net income or (loss) after capital gains tax and before all other federal income taxes (Lines 22 + 25 + 26)	13,221,170	(9,106,730)	28.44	(19.48)
28. Federal income taxes incurred	-	-	-	-
29. Net income (loss) (Lines 27 - 28)	13,221,170	(9,106,730)	28.44	(19.48)
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 4 FOR OTHER HEALTH CARE RELATED REVENUES</b>				
0401. Change in Non-Admitted Receivables	-	25,013	-	0.05
0402. Excellus Performance Guarantee	1,730,434	-	3.72	-
0403. Excellus reimbursement for share of DFS audit fees	88,000	-	0.19	-
0404.	-	-	-	-
0405.	-	-	-	-
0498. Summary of remaining write-ins for Item 4 from overflow page	-	-	-	-
0499. TOTALS (Items 0401 thru 0405 plus 0498) (Page NY4, Item 4)	1,818,434	25,013	3.91	0.05
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 12 FOR OTHER HOSPITAL AND MEDICAL</b>				
1201. Other Hospital and Medical claims	3,317,932	3,290,985	7.14	7.04
1202. Change in Claims Payable	(1,021,540)	2,334,362	(2.20)	4.99
1203.	-	-	-	-
1204.	-	-	-	-
1205.	-	-	-	-
1298. Summary of remaining write-ins for Item 12 from overflow page	-	-	-	-
1299. TOTALS (Items 1201 thru 1205 plus 1298) (Page NY4, item 12)	2,296,392	5,625,347	4.94	12.04
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 14 FOR OTHER EXPENSES</b>				
1401. Change in Stabilization Reserve	19,032	735,380	0.04	1.57
1402.	-	-	-	-
1403.	-	-	-	-
1404.	-	-	-	-
1405.	-	-	-	-
1498. Summary of remaining write-ins for Item 14 from overflow page	-	-	-	-
1499. TOTALS (Items 1401 thru 1405 plus 1498) (Page NY4, item 14)	19,032	735,380	0.04	1.57
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 19.8 FOR OTHER ADMINISTRATIVE EXPENSES</b>				
19.801. PCORI and Reinsurance Fees	79,632	78,276	0.17	0.17
19.802. Covered Lives Assessment	4,112,645	3,915,968	8.85	8.38
19.803. AEA Fees	113,616	145,695	0.24	0.31
19.804. Miscellaneous expenses	19,896	21,418	0.04	0.05
19.805. DFS Audit fees	183,821	137,552	0.40	0.29
19.898. Summary of remaining write-ins for Item 19.8 from overflow page	40,468	41,418	0	0
19.899. TOTALS (Items 19.801 thru 19.805 plus 19.898) (Page NY4, item 19.8)	4,550,078	4,340,327	9.79	9.29
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 26 FOR OTHER INCOME OR EXPENSES</b>				
2601. Change in Additional amount required by Section 4706(a)(1)	(1)	1	(0.00)	0.00
2602.	-	-	-	-
2603.	-	-	-	-
2604.	-	-	-	-
2605.	-	-	-	-
2698. Summary of remaining write-ins for Item 26 from overflow page	-	-	-	-
2699. TOTALS (Items 2601 thru 2605 plus 2698) (Page NY4, item 26)	(1)	1	(0.00)	0.00

\* As reported on Prior Year End filed Annual Statement.

**REPORT #2 STATEMENT OF REVENUE, EXPENSES AND SURPLUS (Continued)**

CAPITAL & SURPLUS ACCOUNT	Current Year	Previous Year *
	1	2
	Total	Total
30. Capital and surplus prior reporting year	88,903,581	98,010,311
<b>GAINS AND LOSSES TO CAPITAL &amp; SURPLUS:</b>		
31. Net income or (loss) from Line 29	13,221,170	(9,106,730)
32. Change in valuation basis of aggregate policy and claim reserve		
33. Change in net unrealized capital gains and losses less capital gains tax		
34. Change in net deferred income tax		
35. Change in nonadmitted assets		
36. Change in unauthorized reinsurance		
37. Change in surplus notes		
38. Cumulative effect of changes in accounting principles		
39. Capital Changes		
39.1 Paid in		
39.2 Transferred to surplus		
40. Surplus adjustments:		
40.1 Paid in		
40.2 Transferred from capital		
41. Dividends to participating municipal corporations (or school districts)		
42. Change in surplus per Section 4706(a)(5)	826,828	128,328
43. Change in retained earnings/fund balance		
44. Interest on surplus notes		
45. Aggregate write-ins for changes in other net worth items	-	-
46. Aggregate write-ins for gains or (losses) in surplus	(826,828)	(128,328)
47. Net change in capital and surplus (Lines 31 to 46)	13,221,170	(9,106,730)
48. Capital and surplus end of reporting year (Line 30 + 47)**	102,124,751	88,903,581
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 45 FOR CHANGES IN OTHER NET WORTH ITEMS</b>		
4501.		
4502.		
4503.		
4504.		
4505.		
4598. Summary of remaining write-ins for Item 46 from overflow page	-	-
4599. TOTALS (Items 4501 thru 4505 plus 4598) (Page NY5, item 45)	-	-
<b>DETAILS OF WRITE-INS AGGREGATED AT ITEM 46 FOR GAINS OR (LOSSES) IN SURPLUS</b>		
4601. Change in Surplus	\$ (826,828)	\$ (128,328)
4602.		
4603.		
4604.		
4605.		
4698. Summary of remaining write-ins for Item 47 from overflow page	-	-
4699. TOTALS (Items 4601 thru 4605 plus 4698) (Page NY5, item 46)	(826,828)	(128,328)

\* As reported on Prior Year End filed Annual Statement.  
 \*\* Must agree with Page NY 3 Line 22



(Year Ending)

## REPORT #3 CASH FLOW STATEMENT

	Current Year	Prior Year
	1	2
	Total	Total
<b>Cash from Operations</b>		
1. Premiums collected net of reinsurance	285,378,750	280,277,212
2. Net investment income	393,448	-
3. Miscellaneous income	1,818,434	50,084
4. Total (Lines 1 through 3)	287,590,632	280,327,296
5. Benefit and loss related payments	264,818,010	268,666,088
6. Expenses paid and aggregate write-ins for deductions	13,305,119	4,455,510
7. Federal and foreign income taxes paid (recovered) net of \$..... tax on capital gains (losses)		
8. Total (Lines 5 through 7)	278,123,129	273,121,598
9. Net cash from operations (Line 4 minus Line 8)	9,467,503	7,205,698
<b>Cash from Investments</b>		
10. Proceeds from investments sold, matured or repaid:		
10.1 Bonds	22,435,158	
10.2 Stocks		
10.3 Real estate		
10.4 Net gains or (losses) on cash, cash equivalents and short-term investments		
10.5 Miscellaneous proceeds		
10.6 Total investment proceeds (Lines 10.1 to 10.5)	22,435,158	-
11. Cost of investments acquired (long-term only):		
11.1 Bonds	77,658,769	
11.2 Stocks		
11.3 Real estate		
11.4 Miscellaneous applications		
11.5 Total investments acquired (Lines 11.1 to 11.4)	77,658,769	-
12. Net increase (decrease) in contract loans and premium notes		
13. Net cash from investments (Line 10.6 minus Line 11.5 minus Line 12)	(55,223,611)	-
<b>Cash from Financing and Miscellaneous Sources</b>		
14. Cash provided (applied):		
14.1 Surplus notes		
14.2 Capital and paid in surplus		
14.3 Borrowed funds		
14.4 Dividends to participants		
14.5 Other cash provided (applied)		
15. Net cash from financing and miscellaneous sources (Lines 14.1 to 14.3 minus Line 14.4 plus Line 14.5)	-	-
<b>RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS</b>		
16. Net change in cash, cash equivalents and short-term investments (Line 9, plus Lines 13 and 15)	(45,756,108)	7,205,698
17. Cash, cash equivalents and short-term investments:		
17.1 Beginning of year	129,681,196	122,475,498
17.2 End of year (Line 16 plus Line 17.1) *	83,925,088	129,681,196

\* Line 17.2 should be the same amount reported on NY2, Line 4.3



**GENERAL INTERROGATORIES (Continued)**

13 a) Provide the following information on the MCHBP's general liability insurance coverage:

- i) Name of Carrier: Travelers Excess and Surplus Lines Company
- ii) Limits of Coverage: General Liability: \$1,000,000
- iii) Expiration Date: June 1, 2023

14 Complete the Itemization of Stop-Loss Fund Recoveries schedule below.

	Itemization of Stop-Loss Fund Recoveries		
	1 Current Year	2 Prior Year	3 Projected
1. Aggregate Stop-Loss Coverage Per Insurance Law § 4707(a)(1)	0	0	0
2. Specific Stop-Loss Coverage Per Insurance Law § 4707(a)(2)	0	0	0
3. Total	0	0	0

15 a) Provide the following information on the MCHBP's reinsurance (stop-loss) coverage:

- i) Name of Carrier: Excelsus Blue Cross Blue Shield
- ii) Limits of Coverage: Contract period 01/01-22 - 12/31/2022  
Specific Deductible: \$5,000,000 Incurred 1/1/22-12/31/22 Paid 1/1/22 - 6/30/22 Lifetime limit per person  
Aggregate Stop-Loss Monthly Aggregate Factor \$1,927.04 per employee composite  
Minimum annual aggregate deductible \$309,890,847 with \$1 Million limitation of liability
- iii) Expiration Date: 12/31/2022
- iv) **Please attach a copy of the stop-loss policy.**
- v) **Please attach a copy of the actuary's certification of expected claims for current fiscal year.**
- b) If the MCHBP does not have this coverage, explain:  
N/A

16 a) Does the MCHBP set up its claim liability for hospital and other medical services on a service date basis? Yes [ X ] No [ ]

- b) If No, give details:

17 a) Was the MCHBP's prior year's annual statement amended? Yes [ X ] No [ ]

b) If yes, furnish the following information regarding the last amendment to the prior year's annual statement filed with the MCHBP's state of domicile

- i) Amendment number 1
- ii) Date of amendment 06/06/22

18 a) What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit?

Mengel Metzger Barr and Co LLP  
100 Chestnut Street, Suite 1200  
Rochester, NY 14604

- b) Has the independent certified public accountant or accounting firm changed since the prior years annual audit? Yes [ ] No [ X ]
- c) If answer is Yes, did the MCHBP submit the required notifications as outlined in New York State Department of Financial Services Insurance Regulation No. 118 (11NYCRR 89.4(c))? Yes [ ] No [ ]
- d) If answer is No, please attach the required notifications to this submission.

19 What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification?

Robert Jordan, A.S.A., M.A.A.A., Arthur J. Gallagher 125-310 Village Boulevard, Princeton, NJ 05840-5753

20 Does the reporting entity keep a complete permanent record of the proceedings of its governing board and all subordinate committees thereof? Yes [ X ] No [ ]

21. a) Amount of payments for expenditures in connection with matters before legislative bodies, officers or departments of government, if any? \$0

b) List the name of the firm and the amount paid if any such payment represented 5% or more of the total payment expenditures in connection with matters before legislative bodies, officers or departments of government during the period covered by this statement.

1 Name	2 Amount Paid
<u>N/A</u>	<u>N/A</u>

22. a) Does the MCHBP plan to refund any amounts in excess of reserves and surplus required by § 4706 of the New York Insurance Law and anticipated expenses in the plan's joint funds to participating municipal corporations during the next 180 days? Yes [ ] No [ X ]  
Note: Planned refunds of any amounts in excess of reserves and surplus required by § 4706 of the New York Insurance Law occurring after the submission of this statement, but before the next required statement filing, should be reported to the Department with 30-days advance notice.

- b) If a) is "Yes", provide the following:
  - i) Anticipated date of distribution. Date: N/A
  - ii) Anticipated amount of distribution. N/A

23. a) Has the MCHBP's current community rating methodology been filed with and approved by the superintendent as required by § 4705(d)(5)(B) of the New York Insurance Law? Yes [ X ] No [ ]

- b) If a) is "Yes", answer the following:
  - i) When was the request filed with the Department of Financial Services? Date: 10/26/17
  - ii) When was the request approved? Date: 10/26/17
  - iii) **If approved, please attach a copy of the approval letter.**

c) If a) is "No", give particulars, including when the community rating methodology will be filed with the Department of Financial Services:  
N/A

SCHEDULE A — CASH AND CASH EQUIVALENTS

1	2	3	4	5	6	7	8	9
Description	Code	Date Acquired	Rate of Interest	Maturity Date	Book/Adjusted Carrying Value	Amount of Interest Received During Fiscal Year	Amount of Interest Due & Accrued at end of Current Fiscal Year	Balance
Depository -- Cash	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
M&T Checking Account		XXX	0.750	XXX	XXX	59,612	-	20,708,255
RASHP II - Chase Savings		XXX	1.810	XXX	XXX	26,458		681,544
Five Star Money Market		XXX	0.010	XXX	XXX	716		12
		XXX		XXX	XXX			
		XXX		XXX	XXX			
		XXX		XXX	XXX			
		XXX		XXX	XXX			
		XXX		XXX	XXX			
		XXX		XXX	XXX			
		XXX		XXX	XXX			
0199999 Total -- Cash on Deposit	XXX	XXX	XXX	XXX	XXX	86,786	-	21,389,811
0299999 Cash in Company's Office	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
0399999 Total -- Cash	XXX	XXX	XXX	XXX	XXX	86,786	-	21,389,811
Description -- Cash Equivalent	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Five Star Certificate of Deposits			0.6 - 4.75%			241,820	-	57,278,977
Excellus Cash Advance			N/A			-		5,256,300
0499999 Total -- Cash Equivalent	XXX	XXX	XXX	XXX		241,820	-	62,535,277
0599999 Total -- Cash and Cash Equivalent	XXX	XXX	XXX	XXX	\$	\$ 328,606	\$	\$ 83,925,088
NOTE: Negotiable certificates of deposit to be reported in Schedule B.								

STATEMENT AS OF December 31, 2022 OF THE Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan (Name)

**SCHEDULE B – INVESTMENTS**

1	2	3 Codes		5	6	7	8 Fair Value		10	11	Change in Book/Adjusted Carrying Value				15	16 Changes in Book/Adjusted Carrying Value		18	19	20	21	22	23	
		Code	Foreign				Rate Used to Obtain Fair Value	Fair Value			Book/Carrying Value	Unrealized Valuation Increase/ (Decrease)	Current Year's (Amortization)/ Accretion	Other Than Temporary Impairment Recognized		Total Foreign Exchange Change in B./A./C.V.	Rate of							Effective Rate of
912796V48	US Treasury Bill				NAIC	Actual Cost	Rate Used to Obtain Fair Value	Fair Value	Par Value	Book/Carrying Value	Unrealized Valuation Increase/ (Decrease)	Current Year's (Amortization)/ Accretion	Other Than Temporary Impairment Recognized	Total Foreign Exchange Change in B./A./C.V.	Rate of	Effective Rate of	When Paid <td>Admitted Amount Due &amp; Accrued</td> <td>Amount Received During Year</td> <td>Acquired</td> <td>Stated Contractual Maturity Date</td> <td></td>	Admitted Amount Due & Accrued	Amount Received During Year	Acquired	Stated Contractual Maturity Date			
912796V48	US Treasury Bill				NAIC	5,832,984	5,985,125	5,985,125	6,000,000	5,832,984	52,141	-	-	XXX	1.484	1.484	XXX	XXX	-	-	4/27/2022	1/26/2023	XXX	
912796V48	US Treasury Bill				NAIC	5,642,346	5,675,033	5,675,033	5,750,000	5,642,346	32,687	-	-	XXX	1.319	1.319	XXX	XXX	-	-	4/27/2022	4/20/2023	XXX	
912796V48	US Treasury Bill				NAIC	4,843,491	4,865,139	4,865,139	5,000,000	4,843,491	15,647	-	-	XXX	3.138	3.138	XXX	XXX	-	-	8/19/2022	8/10/2023	XXX	
912796V48	US Treasury Bill				NAIC	1,946,909	1,952,467	1,952,467	2,000,000	1,946,909	5,558	-	-	XXX	2.846	2.846	XXX	XXX	-	-	8/22/2022	7/13/2023	XXX	
912796V48	US Treasury Bill				NAIC	482,993	482,993	482,993	500,000	482,993	-	-	-	XXX	3.5	3.5	XXX	XXX	-	-	9/8/2022	9/7/2023	XXX	
912796V48	US Treasury Bill				NAIC	480,589	480,589	480,589	500,000	480,589	-	-	-	XXX	4.010	4.010	XXX	XXX	-	-	12/20/2022	1/24/2023	XXX	
912796V48	US Treasury Bill				NAIC	490,534	490,534	490,534	500,000	490,534	-	-	-	XXX	3.87	3.87	XXX	XXX	-	-	10/6/2022	10/5/2023	XXX	
912796V48	US Treasury Bill				NAIC	720,450	720,450	720,450	750,000	720,450	-	-	-	XXX	4.14	4.14	XXX	XXX	-	-	10/12/2022	10/5/2023	XXX	
0199999	From Overflow Page (NY 19)					94,178,087	94,555,890	94,555,890	35,000,000	94,178,087	176,793	-	-	XXX	XXX	XXX	XXX	XXX	-	-	XXX	XXX	XXX	
0199999	Total bonds					\$ 55,223,611	\$ 55,506,427	\$ 55,506,427	\$ 55,500,000	\$ 55,223,611	\$ 282,828	\$ -	\$ -	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
0299999	From Overflow Page (NY 20)					XXX	XXX	XXX	XXX	XXX	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	-	-	XXX	XXX	XXX
0299999	Total Preferred Stocks					XXX	XXX	XXX	XXX	XXX	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	-	-	XXX	XXX	XXX
0399999	From Overflow Page (NY 21)					XXX	XXX	XXX	XXX	XXX	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	-	-	XXX	XXX	XXX
0399999	Total Common Stocks					XXX	XXX	XXX	XXX	XXX	-	-	-	XXX	XXX	XXX	XXX	XXX	XXX	-	-	XXX	XXX	XXX
0499999	Total Common & Preferred Stocks					\$ -	XXX	XXX	\$ -	\$ -	\$ -	\$ -	\$ -	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

STATEMENT AS OF December 31, 2022  
(Year Ending)

OF THE Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan  
(Name)

**SCHEDULE C — PREMIUMS RECEIVABLE (Other than Affiliates)**

Individually list all Municipal Corporations with account balances the greater of 10% of gross Premiums Receivable or \$5,000.

		1	2	3	4	5	6
	Name of Debtor	1-30 Days	31-60 Days	61-90 Days	Over 90 Days	Non-Admitted	Admitted
	Brockport CSD	952,726				-	\$ 952,726
	Churchville-Chili CSD	1,036,692				-	1,036,692
	East Rochester UFSD	351,785				-	351,785
	Monroe 1 BOCES	1,711,141				-	1,711,141
	Pittsford CSD	1,993,116				-	1,993,116
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
01999999	Individually Listed Receivables	6,045,460	-	-	-	-	6,045,460
02999999	Receivables Not Individually Listed					-	-
03999999	Gross Premiums Receivable	6,045,460	-	-	-	-	6,045,460
04999999	Less Allowance for Doubtful Accounts						
05999999	Premiums Receivable					-	6,045,460

**N.Y. SCHEDULE F — CLAIMS PAYABLE ANALYSIS  
(ON A FISCAL YEAR BASIS)**

**Calculation of Unpaid Claims Reserves at Year End**

Unpaid claims reserve = [(percent approved by the department expressed as a decimal)\*(Paid claims CY - Unpaid claims PY)] / (1-percent approved by the department expressed as a decimal)

	A	B	C	
	<b>Hospital, Medical and Other</b>	<b>Prescription</b>	<b>Total</b>	
Reserve requirement	17%	5%	XXXXXXX	As Approved by the Department of Financial Services (Formerly the Insurance Department)
Paid claims CY	\$ 185,019,266	\$ 79,817,775	\$ 264,837,041	From Section I, Col B, Line 4 below
Unpaid claims PY	\$ 39,024,093	\$ 3,618,813	\$ 36,642,906	From Section I, Col C, Line 4 below. Includes expenses on claims reported and not yet paid, and expenses on claims incurred but not yet reported
Result	\$ 31,131,541	\$ 4,010,472	\$ 35,142,013	Department of Financial Services estimate of Expected Incurred Claims based on § 4706(a)(1)
Total Claim Payable Per Actuary	\$ 31,131,542	\$ 4,010,472	\$ 35,142,014	To be reported on page NY 3 Line 1.1. Includes expenses on claims reported and not yet paid, and expenses on claims incurred but not yet reported
Total Additional Amount Required by Section 4706(a)(1)	\$ -	\$ -	\$ -	To be reported on Page NY 3 Line 1.2
Total Claims Payable	\$ 31,131,542	\$ 4,010,472	\$ 35,142,014	To be reported on Page NY 3 line 1.3

**SECTION I — CLAIMS INCURRED**

A	B	C	D	E
Description of Claims	Paid During Year	Unpaid Prior Year	Unpaid Current Year	Incurred This Year* (B - C + D)
1. Hospital & Medical Claims - Per Actuary	117,229,423	20,795,766	19,751,472	116,185,129
2. Drug Claims - Per Actuary	79,817,775	3,618,813	4,010,472	80,209,434
3. Other - Per Actuary	67,789,843	12,228,327	11,380,070	66,941,586
4. Total	264,837,041	36,642,906	35,142,014	263,336,149

\* Must equal hospital and medical expenses incurred which are reported on Report #2, page NY4, Line 17

**SECTION II — ANALYSIS OF UNPAID CLAIMS — CURRENT FISCAL YEAR**

A	B	C	D
Description of Claims	Reported Claims in Process of Adjustment	Estimated Incurred but Unreported	Total—Claims Payable* (Columns B + C)
1. Hospital & Medical Claims - Per Actuary	-	19,751,472	19,751,472
2. Drug Claims - Per Actuary	-	4,010,472	4,010,472
3. Other - Per Actuary	-	11,380,070	11,380,070
4. Total	-	35,142,014	35,142,014

\* Must equal Section 1, Col. D.

**SECTION III — ANALYSIS OF UNPAID CLAIMS — PREVIOUS FISCAL YEAR**

A	Claims Paid During the Year*		Claims Unpaid at End of Current Year Viz: Estimated Liability at End of Current Year		F	G**	H
	B	C	D	E			
	On Claims Incurred Prior to Current Year	On Claims Incurred During the Year	On Claims Unpaid at End of Previous Year	On Claims Incurred During the Year			
Description of Claims					Total Claims Paid During the Year and Claims Unpaid at End of Current Year on Claims Incurred in Prior Years (B + D)	Estimated Liability of Unpaid Claims at End of Previous Year	Amount Unpaid Claims is Over or (Under) Reserved
1. Hospital & Medical Claims	9,771,962	107,457,461	-	19,751,472	9,771,962	20,795,766	11,023,804
2. Drug Claims	(607,177)	80,424,952	-	4,010,472	(607,177)	3,618,813	4,225,990
3. Other	3,046,500	64,743,343	-	11,380,070	3,046,500	12,228,327	9,181,827
4. TOTAL	12,211,285	252,625,756	-	35,142,014	12,211,285	36,642,906	24,431,621

\* Must equal Section 1, Col. B.

\*\* Must equal Section 1, Col. C.

NOTE: The sum of the amounts reported on Line 4, Column D+E must equal the amount reported on Schedule F, Section II, Line 4, Column D.

NOTE: All three sections must be reported on a fiscal year basis.

STATEMENT AS OF

December 31, 2022  
(Year Ending)

OF THE

Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan

(Name)

**SCHEDULE G — ACCOUNTS PAYABLE**

Individually list all creditors of \$5,000 or more or 10% of total trade accounts payable, whichever is larger. Group the total of all other payables and enter on the line titled, "Aggregate Accounts Not Individually Listed - Due". Report accounts payable from the initial date of billing or due date under contract.

Account	1 1-30 Days	2 31-60 Days	3 61-90 Days	4 91 - 120 Days	5 Over 120 Days	6 Total
Excellus - Covered Lives Assessment - December	343,507					343,507
Harter Secret - December legal services	2,464					2,464
0199999 Total Accounts Payable - Individually Listed	345,971					345,971
0299999 Aggregate Accounts Not Individually Listed - Due						
0399999 Aggregate Accounts Not Individually Listed - Accrued but Not Yet Due						
9999999 Total Accounts Payable	345,971					345,971



N.Y. SCHEDULE H — FIVE-YEAR HISTORICAL DATA

A	B Current Year 2022	C 2021	D 2020	E 2019	F 2018
<b>BALANCE SHEET ITEMS (Page NY2, NY3)</b>					
1. Total Assets	145,194,159	133,924,938	133,132,463	103,695,334	99,440,864
2. Total Liabilities	43,069,408	45,021,357	35,122,152	37,086,280	34,763,001
3. Total Capital and Surplus	102,124,751	88,903,581	98,010,311	66,609,054	64,677,863
4. Contingency Reserve	14,381,568	13,554,740	13,426,412	12,571,430	12,670,998
5. Total Net Worth	102,124,751	88,903,581	98,010,311	66,609,054	64,677,863
<b>INCOME STATEMENT ITEMS (Page NY4)</b>					
6. Net Premium Income	287,631,365	271,094,808	268,528,230	251,428,604	253,419,953
7. Total Revenues	289,843,247	271,169,905	268,762,172	251,198,670	255,773,496
8. Total Hospital and Medical expenses	263,336,149	266,635,639	224,987,804	237,541,018	219,927,684
9. Total Administration expenses	13,285,927	13,640,997	12,573,930	12,073,032	12,100,452
10. Net Income	13,221,170	(9,106,730)	31,401,257	1,931,192	23,745,361
11. Member Months	464,848	467,394	479,095	482,644	485,867
12. Net Premium Income (PMPM)	618.76	580.01	560.49	520.94	521.58
13. Total Revenues(PMPM)	623.52	580.17	560.98	520.46	526.43
14. Total Hospital And Medical Expenses (PMPM)	566.50	570.47	469.61	492.17	452.65
15. Total Administration Expenses (PMPM)	28.58	29.19	26.25	25.01	24.90
16. Net Income (PMPM)	28.44	(19.48)	65.54	4.00	48.87
<b>FORMULAS</b>					
17. Other Invested Assets/Total Assets	-	-	0.00	0.00	0.00
18. Total Hospital and Medical Expenses / Net Premium IncomePremium	0.92	0.98	0.84	0.94	0.86
19. Total Administration Expenses / Total Revenues	0.05	0.05	0.05	0.05	0.05
<b>UNPAID CLAIMS ANALYSIS</b>					
20. Total Claims Paid During the Year etc. (From Schedule F, Section III, Col. F, Line 4)	12,211,285	11,438,989	12,411,228	14,079,234	9,462,920
21. Estimated Liability of Unpaid Claims— Previous Year	36,642,906	30,117,427	31,840,194	29,324,100	30,095,351

**SCHEDULE I-1 — PARTICIPATING MUNICIPAL CORPORATIONS (OR SCHOOL DISTRICTS)**

A	B Prior Year End	C 1st Quarter	D 2nd Quarter	E 3rd Quarter	F 4th Quarter
Number of Participating Municipal Corporations	19	19	19	19	19

**SCHEDULE I-2 — EMPLOYEES AND RETIREES OF THE MUNICIPAL CORPORATION ENROLLED (OR SCHOOL DISTRICTS)**

A	B Prior Year End	C 1st Quarter	D 2nd Quarter	E 3rd Quarter	F 4th Quarter
Number of employees and retirees enrolled	14,551	14,603	14,493	14,527	14,521

**SCHEDULE I-3 — ENROLLMENT DATA (Participants)**

A	B Prior Year End	C 1st Quarter	D 2nd Quarter	E 3rd Quarter	F 4th Quarter
Number of total lives covered	38,856	39,012	38,675	38,736	38,669

STATEMENT AS OF

December 31, 2022 OF THE  
(Year Ending)

Rochester Area School Health Plan II Municipal Cooperative Health Benefit Plan  
(Name)

### SCHEDULE J — REAL ESTATE

1	Location		4	5	6	7	8	9	Change in Book/Adjusted Carrying Value Less Encumbrances				14	15
	2	3							10	11	12	13		
Description of Property	City	State	Date Acquired	Date of Last Appraisal	Actual Cost	Amount of Encumbrances	Book/Adjusted Carrying Value Less Encumbrances	Fair Value Less Encumbrances	Current Year's Depreciation	Current Year's Other Than Temporary Impairment Recognized	Current Year's Change in Encumbrances	Total Change in B./A.C.V. (12-10-11)	Gross Income Earned Less Interest Incurred on Encumbrances	Taxes, Repairs, and Expenses Incurred
N/A														
<b>0199999 Totals</b>														

**SCHEDULE K —CALCULATION OF SURPLUS PER SECTION 4706(a)(5)**

	Current Year
1. Number of participating Municipal Corporations	19
2. Number of enrolled members	14,521
3. Maintains Stop-loss insurance as required by 4707(a)	Yes
3. Percentage used to calculate the Surplus per Section 4706(a)(5)	5.0%
4. Net premium income	287,631,365
5. Surplus per Section 4706(a)(5)	14,381,568

**OVERFLOW PAGE FOR WRITE-INS**

	Current Year	Previous Year *	Current Year	Previous Year *
	1 Total	2 Total	3 PMPM	4 PMPM
<b>Page NY 2</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 8 FOR INVESTED ASSETS</b>				
0806.			XXX	XXX
0807.			XXX	XXX
0808.			XXX	XXX
0809.			XXX	XXX
0810.			XXX	XXX
0898. TOTALS (Items 0806 thru 0810)	-	-	XXX	XXX
<b>Page NY 2</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 16 FOR OTHER THAN INVESTED ASSETS</b>				
1606.			XXX	XXX
1607.			XXX	XXX
1608.			XXX	XXX
1609.			XXX	XXX
1610.			XXX	XXX
1698. TOTALS (Items 1606 thru 1610)	-	-	XXX	XXX
<b>Page NY 3</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 10 FOR OTHER LIABILITIES</b>				
1006.			XXX	XXX
1007.			XXX	XXX
1008.			XXX	XXX
1009.			XXX	XXX
1010.			XXX	XXX
1098. TOTALS (Items 1006 thru 1010)	-	-	XXX	XXX
<b>Page NY 3</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 15 FOR CURRENT LIABILITIES</b>				
1506.			XXX	XXX
1507.			XXX	XXX
1508.			XXX	XXX
1509.			XXX	XXX
1510.			XXX	XXX
1598. TOTALS (Items 1506 thru 1510)	-	-	XXX	XXX
<b>Page NY 3</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 17 FOR SPECIAL SURPLUS FUNDS</b>				
1706.			XXX	XXX
1707.			XXX	XXX
1708.			XXX	XXX
1709.			XXX	XXX
1710.			XXX	XXX
1798. TOTALS (Items 1706 thru 1710)	-	-	XXX	XXX
<b>Page NY 4</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 4 FOR OTHER HEALTH CARE RELATED REVENUES</b>				
0406.			-	-
0407.			-	-
0408.			-	-
0409.			-	-
0410.			-	-
0498. TOTALS (Items 0406 thru 0410)	-	-	-	-
<b>Page NY 4</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 12 FOR OTHER HOSPITAL AND MEDICAL</b>				
1206.			-	-
1207.			-	-
1208.			-	-
1209.			-	-
1210.			-	-
1298. TOTALS (Items 1206 thru 1210)	-	-	-	-
<b>Page NY 4</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 14 FOR OTHER EXPENSES</b>				
1406.			-	-
1407.			-	-
1408.			-	-
1409.			-	-
1410.			-	-
1498. TOTALS (Items 1406 thru 1410)	-	-	-	-
<b>Page NY 4</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 19.8 FOR OTHER ADMINISTRATIVE EXPENSES</b>				
19.806. Liability and Fiduciary Insurance	40,468	41,418	0	0
19.807.			-	-
19.808.			-	-
19.809.			-	-
19.810.			-	-
19.898. TOTALS (Items 19.806 thru 19.810)	40,468	41,418	0	0
<b>Page NY 4</b>				
<b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b>				
<b>ITEM 26 FOR OTHER INCOME OR EXPENSES</b>				
2606.			-	-
2607.			-	-
2608.			-	-
2609.			-	-
2610.			-	-
2698. TOTALS (Items 2606 thru 2610)	-	-	-	-

\* As reported on Prior Year End filed Annual Statement.

STATEMENT AS OF

December 31, 2022  
(Year Ending)

**Rochester Area School Health Plan II Municipal Cooperative Health Benefit**

**Plan**  
(Name)

**OVERFLOW PAGE FOR WRITE-INS**

	Current Year	Previous Year *
	1 Total	2 Total
<b>Page NY5</b> <b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b> <b>ITEM 45 FOR CHANGES IN OTHER NET WORTH ITEMS</b>		
4506. _____		
4507. _____		
4508. _____		
4509. _____		
4510. _____		
4598. TOTALS (Items 4506 thru 4510)	-	-
<b>Page NY5</b> <b>DETAILS OF ADDITIONAL WRITE-INS AGGREGATED AT</b> <b>ITEM 46 FOR GAINS OR (LOSSES) IN SURPLUS</b>		
4606. _____		
4607. _____		
4608. _____		
4609. _____		
4610. _____		
4698. TOTALS (Items 4606 thru 4610)	-	-

\* As reported on Prior Year End filed Annual Statement.

**OVERFLOW PAGE FOR SCHEDULE B -- INVESTMENTS (BONDS)**

1 CUSIP Identification XXX	2 Description	3 Codes			8 Fair Value		7 Actual Cost	6 NAIC Designation	10 Par Value	11 Book/ Adjusted Carrying Value	12 Unrealized Valuation Increase/ (Decrease)	13 Current Year's (Amortization)/ Accretion	14 Current Year's Other Than Temporary Impairment Recognized	15 Total Foreign Exchange Change in B/A, C.V.	16-18 Interest			20 Amount Received During Year	21 Acquired	22 Stated Contractual Maturity Date		
		4 Foreign	5 Bond Characteristics	6 NAIC Designation	7 Rate Used to Obtain Fair Value	8 Fair Value									9 Fair Value	16 Rate of	17 Effective Rate of				18 When Paid	19 Admitted Amount Due & Accrued
912796V48	US Treasury Bill	XXX	XXX	XXX	979009	979009	979009	1000000	979009	979009	0	XXX	XXX	XXX	XXX	4.3	XXX	XXX	0	10/20/2022	XXX	4/20/2023
912796ZM4	US Treasury Bill	XXX	XXX	XXX	4982417	4982417	4982417	5000000	4982417	4982417	0	XXX	XXX	XXX	XXX	3.68	XXX	XXX	0	12/27/2022	XXX	1/31/2023
912796V75	US Treasury Bill	XXX	XXX	XXX	489438	489438	489438	5000000	489438	489438	0	XXX	XXX	XXX	XXX	4.45	XXX	XXX	0	11/1/2022	XXX	4/27/2023
912796V48	US Treasury Bill	XXX	XXX	XXX	979264	979264	979264	1000000	979264	979264	0	XXX	XXX	XXX	XXX	4.2	XXX	XXX	0	10/18/2022	XXX	4/20/2023
912796VH6	US Treasury Bill	XXX	XXX	XXX	1925662	1925662	1925662	2000000	1925662	1925662	0	XXX	XXX	XXX	XXX	4.028	XXX	XXX	0	9/7/2022	XXX	9/7/2023
912796V70	US Treasury Bill	XXX	XXX	XXX	3848197	3848197	3848197	4000000	3848197	3848197	14269	XXX	XXX	XXX	XXX	4.643	XXX	XXX	0	11/30/2022	XXX	1/2/2023
912796V75	US Treasury Bill	XXX	XXX	XXX	24647023	24647023	24647023	2500000	24647023	24647023	17750	XXX	XXX	XXX	XXX	4.403	XXX	XXX	0	11/1/2022	XXX	4/27/2023
912796V85	US Treasury Bill	XXX	XXX	XXX	1985248	1985248	1985248	2000000	1985248	1985248	12486	XXX	XXX	XXX	XXX	4.212	XXX	XXX	0	11/9/2022	XXX	3/7/2023
912796XRS	US Treasury Bill	XXX	XXX	XXX	1985996	1985996	1985996	2000000	1985996	1985996	15923	XXX	XXX	XXX	XXX	3.26	XXX	XXX	0	10/4/2022	XXX	1/2/2023
912796XJ2	US Treasury Bill	XXX	XXX	XXX	1983108	1983108	1983108	2000000	1983108	1983108	15156	XXX	XXX	XXX	XXX	3.333	XXX	XXX	0	10/12/2022	XXX	10/5/2023
912796VH6	US Treasury Bill	XXX	XXX	XXX	4800962	4800962	4800962	3000000	4800962	4800962	30104	XXX	XXX	XXX	XXX	4.169	XXX	XXX	0	10/4/2022	XXX	9/7/2023
912796VH6	US Treasury Bill	XXX	XXX	XXX	2894893	2894893	2894893	3000000	2894893	2894893	15803	XXX	XXX	XXX	XXX	3.888	XXX	XXX	0	10/4/2022	XXX	9/7/2023
912796VM5	US Treasury Bill	XXX	XXX	XXX	4948781	4948781	4948781	5000000	4948781	4948781	40477	XXX	XXX	XXX	XXX	3.8	XXX	XXX	0	10/4/2022	XXX	3/30/2023
0199988	Total Overflow Bonds									\$ 34,179,087	\$ 176,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OVERFLOW PAGE FOR SCHEDULE B — INVESTMENTS (PREFERRED STOCKS)**

1 CUSIP Identification XXX	2 Description List Preferred Stocks	3 Codes		4 Foreign Code	5 Number of Shares	6 Par Value per Share	7 Rate Per Share	8 Book/Adjusted Carrying Value	9 Rate Per Share Used to Obtain Fair Value	10 Fair Value	11 Actual Cost	12 Declared but Unpaid	13 Amount Received During Year	14 Nonadmitted Declared but Unpaid	15 Unrealized Valuation Increase/(Decrease)	16 Current Year's (Amortization) Accretion	17 Current Year's Other Than Temporary Impairment Recognized	18 Total Change in B./A.C.V. in Common Stocks (15-17)	19 Total Change in B./A.C.V. in Preferred Stocks (15+16-17)	20 Total Foreign Exchange Change in B./A.C.V.	21 NAIC Designation	22 NAIC Market Indicator (a)	23 Date Acquired							
		Change in Book/Adjusted Carrying Value																												
0299998						XXX	XXX	\$	XXX	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	XXX	XXX	XXX	XXX						
	<b>Total Overflow Preferred Stocks</b>																													



**OVERFLOW PAGE FOR SCHEDULE B -- INVESTMENTS (COMMON STOCKS)**

1 CUSIP Identification XXX	2 Description	Codes		Fair Value				Change in Book/Adjusted Carrying Value								21 NAIC Designation	22 NAIC Market Indicator (a)	23 Date Acquired									
		3 Code	4 Foreign	5 Number of Shares	6 Fair Value per Share	7 Rate Per Share	8 Book/ Adjusted Carrying Value	9 Rate Per Share Used to Obtain Fair Value	10 Fair Value	11 Actual Cost	12 Declared but Unpaid	13 Dividends Amount Received During Year	14 Nonadmitted Declared but Unpaid	15 Unrealized Valuation Increase/ (Decrease)	16 Current Year's (Amort- ization) Accrual n				17 Current Year's Other Than Temporary Impairment Recognized	18 Total Change in B/A.C.V. Common Stocks (15-17)	19 Total Change in B/A.C.V. Preferred Stocks (15+16-17)	20 Total Foreign Exchange Change in B/A.C.V.					
	List Common Stocks	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
	N/A																										
0096998	Total Overflow Common Stocks							XXX																			