RETURN OF FUNDS CALCULATION

	WORKERS COMPENSATION PROGRAM	ALPINE 120	COLUSA 130	DEL NTE 140	LASSEN 150	MODOC 160	MONO 170	PLUMAS 180	SAN BEN 190	SIERRA 200	SUTTER 205	TRINITY 210	
	DUE TO/(FROM) MEMBERS AT 3-31-16:	(120,397)	78,377	(338,788)	(282,272)	125,637	475,128	1,153,852	(4,285)	39,317	1,311,432	741,994	3,179,995
	Est. Claims Liab Change From Prior Year	0	0	0	0	0	0	0	0	0	0	0	0
	Adj. DUE TO/(FROM)	(120,397)	78,377	(338,788)	(282,272)	125,637	475,128	1,153,852	(4,285)	39,317	1,311,432	741,994	3,179,995
	PLUS: Est. Income for remainder of year												
	interest	900	1,551	3,252	4,384	2,217	3,111	7,190	3,119	1,119	2,933	3,712	33,488
	Claim Recoveries												
	Dividend												
	Premium	172,073	693,814	280,861	611,403	296,778	313,078	665,711	494,631	0	0	349,266	3,877,615
	LESS: Est Expense for remainder of year												
	Loss Prevention Sub												0
	Loss Control Sub	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	55,000
	Return of funds												0
	Claims costs	27,167	25,847	171,778	169,522	70,936	190,085	145,973	145,973	39,065	23,759	109,538	1,119,644
	Risk Management	6,299	6,299	6,299	6,299	6,299	6,299	6,299	6,299	6,299	6,299	6,299	69,289
	General & Admin	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	59,195
	Claims Admin	4,915	8,346	15,770	18,597	3,186	9,335	15,822	9,944	5,967	26,506	11,602	129,990
	Estimated Due To/(From) at 6-30-2016	3,813	722,868	(258,903)	128,716	333,829	575,217	1,648,277	320,868	(21,276)	1,247,420	957,151	5,657,980
	Member Loss History Ratio												
	10 year loss history	3.51%	6.09%	14.36%	16.58%	6.77%	7.77%	19.16%	12.60%	3.37%	2.69%	8.11%	
	Reserves to reflect 50%	594,243	1,031,037	2,431,148	2,806,994	1,146,161	1,315,461	3,243,788	2,133,180	570,541	455,417	1,373,023	16,930,000
	Reserves to reflect 90%	739,838	1,283,650	3,026,801	3,494,732	1,426,981	1,637,761	4,038,545	2,655,828	710,329	566,998	1,709,426	21,078,000
	Adjustment to account for 90% confidence	145,595	252,613	595,653	687,738	280,820	322,300	794,757	522,648	139,788	111,581	336,403	4,189,895
	In excess of 90% confidence level	(141,781)	470,255	(854,556)	(559,023)	53,010	252,917	853,520	(201,780)	(161,064)	1,135,839	620,749	1,468,085
A	In excess of 90% confidence level	(141,781)	470,255	(854,556)	(559,023)	53,010	252,917	853,520	(201,780)	(161,064)	1,135,839	620,749	1,468,085
B	Self Insured Retention Level	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,300,000
C	A less B	(441,781)	170,255	(1,154,556)	(859,023)	(246,990)	(47,083)	553,520	(501,780)	(461,064)	835,839	320,749	827,186
D	Return of Funds in Target Range (1/2 of one SIR)	(70,891)	150,000	(427,278)	(279,511)	26,505	126,459	150,000	(100,890)	(80,532)	150,000	150,000	426,459
E	Return of Funds Above Target Range	0	170,255	0	0	0	0	553,520	0	0	835,839	320,749	1,880,363
F	Total Proposed Return of Funds (1 SIR)	0	320,255	0	0	26,505	126,459	703,520	0	0	985,839	470,749	2,633,326