RETURN OF FUNDS CALCULATION

		ALPINE	COLUSA	DEL NTE	LASSEN	MODOC	MONO	PLUMAS	SAN BEN	SIERRA	SUTTER	TRINITY	
	WORKERS COMPENSATION PROGRAM	120	130	140	150	160	170	180	190	200	205	210	
	Cash / Investment	693,181	1,858,652	2,538,857	3,446,935	1,720,001	2,262,174	5,942,723	2,514,120	793,562	2,335,455	2,792,640	
	Accounts Receivable	222,042	380,835	847,008	850,354	323,427	526,112	808,531	660,354	-	1,090,347	385,758	
	Claims Liab / Accounts Payable	584,626	918,008	3,462,176	2,408,124	1,520,484	2,883,277	4,889,130	3,605,206	950,795	2,102,509	1,600,680	
	DUE TO/(FROM) MEMBERS AT 3-31-18:	330,597	1,321,479	(76,311)	1,889,165	522,944	(94,991)	1,862,124	(430,732)	(157,233)	1,323,293	1,577,718	8,068,053
	Est. change in Claims Liab	0	0	0	0	0	0	0	0	0	0	0	0
	Adj. DUE TO/(FROM)	330,597	1,321,479	(76,311)	1,889,165	522,944	(94,991)	1,862,124	(430,732)	(157,233)	1,323,293	1,577,718	8,068,053
	PLUS: Est. Income for remainder of year												
	interest												0
	Claim Recoveries												
	Dividend												
	Premium												0
	LESS: Est Expense for remainder of year												
	Loss Prevention Sub												
	Loss Control Sub												
	Return of funds												
	Claims costs for last qrt	9,079	29,558	217,475	196,798	88,181	117,878	128,981	210,834	76,507	263,646	6,363	
	Outstanding Reserves for current year	26,874	63,874	32,992	167,851	42,073	73,022	140,957	23,270	3,000	603,929	56,695	
	Risk Management	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
	General & Admin	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
	Claims Admin	4,820	4,759	17,669	15,888	15,250	18,322	11,662	21,358	10,876	31,129	11,211	
	Estimated Due To/(From) at 6-30-2016	277,824	1,211,288	(356,447)	1,496,628	365,441	(316,213)	1,568,524	(698,195)	(259,616)	412,588	1,491,449	
	Member Loss History Ratio												
	Loss history OSR	2.35%	3.68%	13.89%	9.66%	6.10%	11.57%	19.62%	14.46%	3.81%	8.44%	6.42%	
	Reserves to reflect 50%	584,626	918,008	3,462,176	2,408,124	1,520,484	2,883,277	4,889,130	3,605,191	950,795	2,102,509	1,600,681	24,925,000
	Reserves to reflect 90%	725,522	1,139,251	4,296,571	2,988,489	1,886,925	3,578,156	6,067,425	4,474,053	1,179,939	2,609,220	1,986,450	30,932,000
	Adjustment to account for 90% confidence	140,897	221,243	834,395	580,365	366,441	694,878	1,178,295	868,862	229,144	506,711	385,769	6,007,000
	In excess of 90% confidence level	136,928	990,045	(1,190,842)	916,263	(1,001)	(1,011,092)	390,229	(1,567,056)	(488,760)	(94,123)	1,105,680	
A	In excess of 90% confidence level	136,928	990,045	(1,190,842)	916,263	(1,001)	(1,011,092)	390,229	(1,567,056)	(488,760)	(94,123)	1,105,680	
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	
C	A less B	(163,072)	690,045	(1,490,842)	616,263	(301,001)	(1,311,092)	90,229	(1,867,056)	(788,760)	(394,123)	805,680	
D	Return of Funds in Target Range (1/2 of one SIR)	68,464	150,000	(595,421)	150,000	(500)	(505,546)	150,000	(783,528)	(244,380)	(47,061)	150,000	
E	Return of Funds Above Target Range	0	690,045	0	616,263	0	0	90,229	0	0	0	805,680	
F	Total Proposed Return of Funds (1 SIR)	68,464	840,045	0	766,263	0	0	240,229	0	0	0	955,680	2,870,681