RETURN OF FUNDS CALCULATION
2012-13

WORKERS COMPENSATION PROGRAM	ALPINE 120	COLUSA 130	DEL NTE 140	LASSEN 150	MODOC 160	MONO 170	PLUMAS 180	SAN BEN 190	SIERRA 200	TRINITY 210	
DUE TO/(FROM) MEMBERS AT 3-31-12:	496,201	87,228	1,098,354	584,816	65,588	1,455,421	911,765	499,264	127,944	924,082	6,250,663
Income for remainder of year											
interest	1,000	700	2,800	3,800	700	3,500	5,000	2,000	300	2,300	22,100
Claim Recoveries											0
Premium	146,067	276,656	190,699	0	275,487	0	576,087	487,287	0	272,243	2,224,526
Expense for remainder of year											
Loss Prev 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	50,000
Return of funds						255,446					255,446
Claims costs	10,000	40,000	65,000	50,000	62,000	70,000	150,000	50,000	40,000	35,000	572,000
Risk Mangement	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	80,000
General & Admin	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	74,000
Claims Admin/ SIR change	34,038	55,030	93,866	87,000	53,325	108,494	198,760	86,387	38,827	73,464	829,191
Estimated Due To/(From) at 6-30-2012	578,830	249,154	1,112,587	431,216	206,050	1,004,581	1,123,692	831,764	29,017	1,069,761	6,636,652
Member Loss History Ratio											
10 year loss history	2.14%	5.34%	11.26%	14.30%	5.08%	13.49%	27.25%	10.12%	2.87%	8.15%	
Resevers to reflect 50%	183,077	456,837	963,293	1,223,365	434,594	1,154,070	2,331,238	865,766	245,529	697,233	8,555,000
Resevers to reflect 90%	254,703	635,567	1,340,165	1,701,986	604,622	1,605,580	3,243,295	1,204,482	341,587	970,013	11,902,000
Adjustment to account for 90% confidnece	71,626	178,730	376,872	478,621	170,028	451,510	912,058	338,716	96,059	272,781	3,347,000
In excess of 90% confidence level	507,204	70,424	735,715	(47,405)	36,022	553,071	211,635	493,048	(67,042)	796,981	3,289,652
Return of Funds	253,602	35,212	367,857	(23,702)	18,011	276,535	105,817	246,524	(33,521)	398,490	1,644,826

LIABILITY/PROPERTY PROGRAM	ALPINE 120	COLUSA 130	DEL NTE 140	LASSEN 150	MODOC 160	MONO 170	PLUMAS 180	SAN BEN 190	SIERRA 200	TRINITY 210	
DUE TO/(FROM) MEMBERS AT 3-31-12:	471,536	448,367	(28,129)	594,772	716,062	1,380,289	106,467	(3,838)	(189,159)	409,736	3,906,103
Income for remainder of year											
Interest	950	1,500	600	1,100	1,200	1,900	1,000	25	550	600	0
Claim Recoveries								900			900
Premium	98,482	335,755	250,078	0	180,864	0	255,369	583,455	0	261,421	1,965,424
Expense for remainder of year											
Loss Prev 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	50,000
Return of funds						489,951					489,951
Claims costs	10,000	50,000	90,000	70,000	40,000	20,000	150,000	50,000	30,000	50,000	560,000
Risk Mangement	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
General & Admin	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	35,000
Claims Admin	1,000	3,000	10,000	4,500	1,200	3,000	3,000	8,000	3,500	3,500	40,700
Estimated Due To/(From) at 6-30-2012	546,468	719,122	109,049	507,872	843,426	855,738	196,336	509,042	(235,609)	604,757	4,656,201
Member Loss History Ratio											
10 year loss history	2.69%	9.42%	17.97%	20.69%	3.33%	7.25%	9.18%	18.43%	4.64%	6.40%	
Resevers to reflect 50%	118,925	416,458	794,454	914,705	147,219	320,523	405,848	814,790	205,134	282,944	4,421,000
Resevers to reflect 90%	168,717	590,822	1,127,078	1,297,677	208,858	454,720	575,770	1,155,930	291,021	401,408	6,272,000
Adjustment to account for 90% confidnece	49,792	174,364	332,625	382,972	61,638	134,198	169,922	341,139	85,886	118,464	1,851,000
In excess of 90% confidence level	496,676	544,758	(223,576)	124,900	781,788	721,541	26,414	167,903	(321,495)	486,293	2,805,201
Return of Funds	248,338	272,379	(111,788)	62,450	390,894	360,770	13,207	83,951	(160,748)	243,147	1,402,601