

## JUDICIAL COUNCIL OF CALIFORNIA

455 Golden Gate Avenue. San Francisco, California 94102-3688 www.courts.ca.gov

# REPORT TO THE JUDICIAL COUNCIL

For business meeting on June 23-24, 2016

Title

Judicial Branch Administration: Judicial Branch Workers' Compensation Program

Rules, Forms, Standards, or Statutes Affected  $N\!/\!A$ 

Recommended by

Judicial Branch Workers' Compensation Program Advisory Committee Tania Ugrin-Capobianco, Chair Agenda Item Type

Action Required

**Effective Date** 

July 1, 2016

**Date of Report** 

June 14, 2016

Contact

Linda Cox, Program Administrator

415-865-4290

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# **Executive Summary**

The Judicial Branch Workers' Compensation Program (JBWCP) Advisory Committee recommends approval of the workers' compensation cost allocation for fiscal year (FY) 2016–2017 in the amount of \$18,316,577 for participating trial courts and \$1,167,072 for state judiciary entities. Based on better than expected program performance, the cost allocations reflect a reduced allocation of 5.33 percent (trial courts) and 8.85 percent (state judiciary) over allocations from the prior fiscal year.

#### Recommendation

The Judicial Branch Workers' Compensation Program Advisory Committee recommends that the Judicial Council, effective July 1, 2016:

- 1. Approve the workers' compensation cost allocation for FY 2016–2017 for participating trial courts and the state judiciary,
- 2. Accept the Bickmore Actuarial Analysis Report for FY 2016-2017 (Attachment A: Bickmore Actuarial Analysis Report (Draft); and

3. Accept the workers' compensation excess insurance proposal from Arch Insurance Company (Arch) (Attachment C: Excess Workers' Compensation Program insurance rate sheet).

#### **Previous Council Action**

At its July 2015 business meeting, the Judicial Council approved the recommendations of the JBWCP Advisory Committee to:

- 1. Renew the existing annual policy with Safety National for excess insurance for the trial courts and purchase a separate annual excess insurance policy for the state judiciary;
- 2. Adopt and approve the implementation of an allocation methodology that charges premiums on an ultimate-cost basis; and
- 3. Identify surpluses or deficiencies based on each year's claims costs with the goal of fully funding the JBWCP by making necessary funding adjustments to ensure that each year's claims costs are maintained.

#### Rationale for Recommendation

The JBWCP Advisory Committee uses a calculation methodology to determine individual entity allocations. This calculation methodology considers experience, exposure, and other program costs such as excess insurance, third-party administrator claim-handling fees, and brokerage costs. Although each entity varies in size and employee population, the cost allocation methodology relies on factors that make it appropriate for entities of all sizes.

#### Weighting accounts for size and loss experience

The largest court by three-year payroll size (Superior Court of California, County of Orange) has a weighting of 80 percent of loss experience and 20 percent payroll. The smallest court by payroll size has a weighting of at least 10 percent loss experience. All other courts are weighted by payroll and loss experience along that continuum. This weighting ensures that larger courts with more predictable losses receive an allocation that is primarily based on their loss experience, whereas smaller courts receive allocations that are primarily based on their payroll to ensure more year-to-year budget stability.

#### Program costs are distributed to all entities

The program costs, including claim handling and brokerage fees, are allocated based on a ratio of 80 percent losses and 20 percent payroll. The cost of excess insurance fees is distributed to each entity based on current budgeted and projected payroll only. The administrative costs of managing the program are spread among all members because the costs occur regardless of claims activity.

# **Comments, Alternatives Considered, and Policy Implications**

The methodology used to determine the JBWCP actuarial valuation, premium allocation, and excess insurance coverage information did not change; therefore there are no comments, alternatives or policy implications to consider.

#### Implementation Requirements, Costs, and Operational Impacts

Table 1 illustrates the total annual cost for the program for the past six fiscal years and the distribution of cost among participating trial courts and state judiciary entities. For details of each member's share of cost for FY 2016-2017 refer to the Bickmore 2016-2016 premium allocation report (Attachment B: Bickmore Allocation Report (Draft)).

**Table 1. Total Historical Annual Program Costs** 

	Trial Courts	State Judiciary	Trial Court Judges	Total Annual Program Cost	% Change
FY 2010-2011	\$17,229,539	\$ 521,037	\$345,031	\$18,095,607	
FY 2011-2012	17,479,555	437,568	380,363	18,297,486	1.12
FY 2012-2013	16,516,037	591,355	462,314	17,569,706	-3.98
FY 2013-2014	15,693,833	412,812	591,230	16,697,875	-4.96
FY 2014-2015	16,536,018	544,369	562,692	17,643,079	5.66
FY 2015-2016	19,347,255	1,280	,366*	20,627,621	16.92
FY 2016-2017	18,316,577	1,167	,072*	19,483,649	-5.55

<sup>\*</sup> Bickmore's actuary has recommended that the State Judiciary and the Trial Court Judge program's exposure and experience factors be combined for actuarial stability. However, each entity contributes their share according to the program calculation methodology.

In FY 2015–2016, the JBWCP Advisory Committee recommended and the Judicial Council approved a change from "cash flow" annual contributions to an "ultimate cost" basis. This change resulted in an overall increase in total member contributions during FY 2015–2016 of approximately \$2 million. The reasons for the change were:

- 1. To prevent the further erosion of the overall financial position of the program;
- 2. To bring the program into conformity with the financial practices of other public entity risk pools in California, which also generate their annual contribution amounts from an "ultimate cost" basis; and
- 3. To bring the program into compliance with generally accepted accounting principles as detailed by the Governmental Accounting Standards Board (GASB 10 and 45).

# **Bickmore Actuarial Analysis Report FY 2016-2017**

Since the change in annual funding methodology, the JBWCP has improved upon the assets to meet its claims and program expenses for multiple years. Based on recent actuarial projections, the current JBWCP deficit of \$30 million is expected to be reduced by more than \$5 million by June 30, 2016 (see Attachment A, Bickmore Actuarial Analysis Report (DRAFT)).

In addition, the above chart notes that the total program costs for FY 2016–2017 have decreased by an overall 5.55 percent. Per the attached actuarial report, the trial court and state judiciary's combined outstanding liabilities fared better than projected since the prior evaluation. The overall reduction in the projected program liability for the previous period resulted in a reduced premium allocation for members for program year 2016–2017.

#### Excess insurance quotes for the trial courts and the state judiciary

Currently, the JBWCP provides excess insurance coverage for participating trial courts and state judiciary entities. The coverage is for a self-insurance retention (SIR) of \$2 million with a limit of up to \$50 million. This year the quotes for the trial courts and the state judiciary came in very favorably. The request for proposal solicited bids for coverage at an SIR of \$2 million, with limits of \$50 million and \$100 million. Quotes were obtained from Safety National Casualty Corporation (incumbent for trial courts) and from Arch (incumbent for state judiciary). Both carriers are rated A+ (Superior) by A.M. Best Company and offered comparable coverage options with a two-year rate guarantee. Arch's proposal was 19 percent lower for the judiciary and 8 percent lower for the trial courts, with an overall annual savings of \$81,136. Arch provided the most favorable quotes for coverage overall and a two-year rate guarantee that includes a \$2 million SIR and a \$100 million limit (see Attachment C, Excess Workers' Compensation Program insurance rate sheet).

#### Lower member costs

One of the goals of the JBWCP Advisory Committee is to contain costs for program members. If implemented, additional measures can be introduced to lower future annual contribution levels and to reduce the overall outstanding ultimate liabilities of past claims, such as the measures described below:

#### 1. Risk Control/Safety Services

Services should include training that promotes aggressive pre-loss safety initiatives for program members such as:

- o Providing certification training to conduct in-house ergonomic assessments at time of hire
- o Providing ergonomic assessments for job classifications that have high rates of injury; and.
- o Promoting healthy work-safe habits; and
- o Provide training on the benefits of a return to work program that encourages early return to work through modified and/or alternate temporary work assignments.

#### 2. Claims Cost Reduction Initiatives

Initiatives would be primarily directed at:

o Prompt reporting and early resolution;

- Mandatory Early return-to-work/modified-duty programs;
- o Proactive litigation management with a focus on reducing the number of litigated claims;
- o Timely claims closure; and
- o Development of assessment plans.

At its March 2016 meeting, the JBWCP Advisory Committee formed two working groups to explore these initiatives and develop implementation plans, if feasible. The working groups will focus on:

- 1. Developing settlement authority guidelines; and
- 2. Finding alternatives for deficit reduction.

(See Attachment D, JBWCP Advisory Committee Annual Agenda—2016.)

#### **Attachments and Links**

- 1. Attachment A: Bickmore Actuarial Analysis Report (Draft)
- 2. Attachment B: Bickmore Member Premium Allocation Report (Draft)
- 3. Attachment C: Excess Workers' Compensation Program insurance rate sheet
- 4. Attachment D: JBWCP Advisory Committee Annual Agenda—2016

# **Bickmore**

Attachment A

# Actuarial Review of the Self-Insured Judicial Branch Workers' Compensation Program

\* Actuarial Analysis Report \*
Outstanding Liabilities at June 30, 2016 and Forecast for 2016-17

Presented to

Judicial Council of California

May 17, 2016 (DRAFT)



Tuesday, May 17, 2016

Ms. Linda M. Cox Senior Human Resources Manager Human Resources Services Office Judicial and Court Administrative Services Division Judicial Council of California 455 Golden Gate Avenue San Francisco, CA 94102-3688

Re: Actuarial Review of the Self-Funded Workers' Compensation Program

#### Dear Ms. Cox:

We have completed our review of the Judicial Council of California (the Judicial Council), Judicial Branch Workers' Compensation Program (JBWCP). Specifically, the scope of this review includes providing the following information for the program:

- Estimated outstanding liabilities for loss and allocated loss adjustment expenses (ALAE) as of June 30, 2016. Estimates are provided at the expected level, as well as various confidence levels.
- Projection of ultimate loss and ALAE for fiscal accident years 2015-16 through 2018-19. Estimates are provided at the expected level, as well as various confidence levels.
- Projection of loss and ALAE payments for fiscal years 2015-16 through 2018-19.

The JBWCP is analyzed in two parts: (1) Trial Courts and (2) State Judiciary (including Trial Court Judges).

The estimates contained in this report are based upon loss data valued as of December 31, 2015, as well as other information provided by the Judicial Council, including exposure and financial data. Our estimates <u>include</u> medical and indemnity benefits, allocated loss adjustment expenses (ALAE), unallocated loss adjustment expenses (ULAE), and benefit payments made under the provisions of labor code 4850. Our estimates <u>exclude</u> all other program expenses. Furthermore, the estimates in this report <u>are not</u> discounted for anticipated investment income.

ALAE is the direct cost associated with the defense of individual claims (e.g. legal fees, investigation fees, court charges). ULAE is the cost to administer all claims to final settlement, which may be years into the future (e.g. claims adjusters' salaries, taxes). Other program expenses may include excess insurance, brokerage, consulting, and administrative expenses.

Our conclusions regarding the JBWCP's liability for unpaid loss and allocated loss adjustment expenses (ALAE) at June 30, 2016 are summarized in the table below at the expected level, as well as various confidence levels.

Judicial Branch Workers' Compensation Program Self-Funded Workers' Compensation Program Estimated Liability for Unpaid Loss and ALAE at June 30, 2016

Year	Trial Courts	State Judiciary	Total
Prior	\$342,822	\$945,634	\$1,288,456
2001-02	587,389	162,489	749,878
2002-03	1,496,580	0	1,496,580
2003-04	1,742,723	40,333	1,783,056
2004-05	1,355,697	0	1,355,697
2005-06	2,370,421	0	2,370,421
2006-07	2,499,447	99,838	2,599,285
2007-08	2,838,266	124,917	2,963,183
2008-09	3,159,900	180,716	3,340,616
2009-10	4,296,129	192,816	4,488,945
2010-11	5,345,368	145,144	5,490,512
2011-12	5,094,730	286,031	5,380,761
2012-13	6,721,636	306,304	7,027,940
2013-14	8,016,037	385,958	8,401,995
2014-15	10,441,637	546,593	10,988,230
2015-16	12,894,463	645,930	13,540,393
Loss and ALAE	\$69,203,245	\$4,062,703	\$73,265,948
ULAE	5,276,934	767,310	6,044,244
Total	\$74,480,179	\$4,830,013	\$79,310,192
70% CL	80,364,000	5,463,000	85,827,000
75% CL	82,598,000	5,748,000	88,346,000
85% CL	88,557,000	6,492,000	95,049,000
90% CL	92,877,000	7,042,000	99,919,000

The \$79,310,192 estimate is the minimum liability to be booked by the Judicial Council at June 30, 2016 for its workers' compensation program, in accordance with Governmental Accounting Standards Board (GASB) Statement #10. GASB #10 requires the Judicial Council to accrue a liability on its financial statements for the ultimate cost of claims and expenses associated with all reported and unreported claims, including ALAE and ULAE. GASB #10 does not prohibit the discounting of losses to recognize investment income. GASB #10 does not address an asset requirement for the program, but only speaks to the liability to be recorded on the Judicial Council's financial statements.

Because actuarial estimates of claims costs are subject to some uncertainty, we recommend that an amount in addition to the discounted expected loss costs be set

aside as a margin for contingencies. Generally, the amount should be sufficient to bring funding to the 75% to 85% confidence level for primary programs. We consider funding to the 70% confidence level to be marginally acceptable and funding to the 90% confidence level to be conservative.

It should be noted that the Trial Courts have an additional contingent liability for claims occurring from January 1, 2001 through June 30, 2003. These are referred to as Trial Courts Group II claims. Because the claims data is not available, we estimated the liability for unpaid losses by using payroll and self-funded retention information for this period, and applying loss development and payments patterns for the Trial Courts Group I. For these claims, we estimate the expected liability for unpaid loss and allocated loss adjustment expenses (ALAE) at June 30, 2016 to be \$75,930.

The table below shows our estimates of projected ultimate loss and ALAE for the JBWCP for the 2015-16 through 2018-19 fiscal years.

# Judicial Branch Workers' Compensation Program Self-Funded Workers' Compensation Program Projected Ultimate Loss and ALAE

Year	2015-16	2016-17	2017-18	2018-19
Trial Courts	\$14,680,000	\$15,296,000	\$15,835,000	\$16,390,000
State Judiciary	\$693,000	\$725,000	\$748,000	\$777,000
Total	\$15,373,000	\$16,021,000	\$16,583,000	\$17,167,000
70% Confidence	16,998,000	17,714,000	18,336,000	18,982,000
75% Confidence	17,704,000	18,451,000	19,097,000	19,770,000
85% Confidence	19,574,000	20,400,000	21,115,000	21,860,000
90% Confidence	20,971,000	21,856,000	22,622,000	23,420,000

Note: Self-Funded Retention = \$2M for Trial Courts, \$2M for State Judiciary

The estimates in the table above do not include any recognition of the existing funding margin. They are for loss, allocated loss adjustment expenses (ALAE), and payments for 4850 benefits. These amounts do not include unallocated loss adjustment expenses (ULAE), other program expenses, or a discount for anticipated investment income.

The table below shows our estimates of the expected loss and ALAE payments for the JBWCP for the 2015-16 through 2018-19 fiscal year.

# Judicial Branch Workers' Compensation Program Self-Funded Workers' Compensation Program Expected Loss and ALAE Payments

Year	2015-16	2016-17	2017-18	2018-19
Trial Courts	\$6,485,000	\$13,825,000	\$14,283,000	\$15,011,000
State Judiciary	289,000	596,000	618,000	651,000
Total	\$6,774,000	\$14,421,000	\$14,901,000	\$15,662,000

Note: 2015-16 is for the period 1/1/16 to 6/30/16

The loss projections in this report reflect the estimated impact of benefit legislation contained in AB749, AB227, SB228, SB899, SB863, and recent WCAB court decisions based upon information provided by the WCIRB.

The ultimate impact on loss costs of legislated benefit adjustments are generally difficult to forecast in advance because the changes typically take place over a period of several years following enactment. Furthermore, actuarially derived benefit level evaluations often underestimate actual future cost levels. The shortfalls result from a variety of circumstances, including: increases in utilization levels, unanticipated changes in administrative procedures, and cost shifting among benefit categories. Thus, actual cost increases could differ, perhaps substantially, from the WCIRB's estimates.

The report that follows outlines the scope of our study, its background, and our conclusions, recommendations, and assumptions. Judgments regarding the appropriateness of our conclusions and recommendations should be made only after studying the report in its entirety, including the graphs, attachments, exhibits and appendices. Our report has been developed for the Judicial Council's internal use. It is not intended for general circulation.

We appreciate the opportunity to be of service the Judicial Council of California in preparing this report. Please feel free to call Mike Harrington at (916) 244-1162 or Becky Richard at (916) 244-1183 with any questions you may have concerning this report.

Sincerely,

**Bickmore** 

#### DRAFT

Mike Harrington, FCAS, MAAA Director, Property and Casualty Actuarial Services, Bickmore Fellow, Casualty Actuarial Society Member, American Academy of Actuaries

#### **DRAFT**

Becky Richard, ACAS, MAAA Manager, Property and Casualty Actuarial Services, Bickmore Associate, Casualty Actuarial Society Member, American Academy of Actuaries

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#### I. BACKGROUND

The Judicial Council of California the policymaking body of the California courts, the largest court system in the nation. Under the leadership of the Chief Justice and in accordance with the California Constitution, the Judicial Council is responsible for ensuring the consistent, independent, impartial, and accessible administration of justice. The Judicial Council's staff agency and is responsible for implementing council policies.

The Judicial Council self-funds its exposure for workers' compensation claims, with the program being administered by the Judicial Council. The self-funded workers' compensation program is referred to as the Judicial Branch Workers' Compensation Program. Claims administration services are provided by AIMS.

The JBWCP is a self-funded program in which each entity pays a share of cost based on each member's workers' compensation claims experience and historical payroll. The total cost for this program is broken up into three groups: 1) Trial Court employees and volunteers, which includes the membership of 57 out of the 58 California Trial Courts, 2) Judicial, which includes member coverage for the Appelate Justices, Trial Court Judges, and Retired Judges in the Assigned Judges Program, and 3) State Judiciary, which includes the membership of the Supreme Court, Courts of Appeal, Habeas Corpus Resource Center, California Judicial Center Library, Commission on Judicial Performance, and the Judicial Council and provides coverage for all of their employees and volunteers.

Given the low volume of loss experience and exposure, and in order to provide a credible actuarial estimate, the Judicial and the State Judiciary groups are valued together for purposes of determining total program cost. Thus for the purpose of the analysis, the three groups are consolidated to two groups, Trial Courts and the State Judiciary.

Beginning January 1, 2003, the JBWCP assumed liability for the Trial Court's workers' compensation claims for those members who joined the program retroactive to January 1, 2001. As of December 31, 2015, 57 of the 58 trial courts in California have joined the program; only Los Angeles does not participate in the program. The current self-funded retention is \$2,000,000 per occurrence for both the Trial Courts and the State Judiciary.

The purpose of this review is to provide a guide to the Judicial Council to determine reasonable funding levels for its self-insurance program according to the funding policy the Judicial Council has adopted and to comply with Governmental Accounting Standards Board Statements #10 and #30. The specific objectives of the study are to estimate the JBWCP's liability for outstanding claims as of June 30, 2016, project ultimate loss costs for 2015-16, 2016-17, 2017-18, and 2018-19, and provide funding guidelines to meet these liabilities and future costs.

#### **II. CONCLUSIONS AND RECOMMENDATIONS**

#### A. LIABILITY FOR OUTSTANDING CLAIMS

Graph 1 on the following page summarizes our assessment of the JBWCP's funding position as of June 30, 2016. The dark-colored bars indicate our estimates of the program's liability for outstanding claims before recognition of the investment income that can be earned on the assets held before the claim payments come due.

Our best estimate of the full value of the JBWCP's liability for outstanding claims within its self-funded retention is \$79,310,192 as of June 30, 2016. This amount <u>includes</u> losses, allocated loss adjustment expenses (ALAE), unallocated loss adjustment expenses (ULAE), and payments for 4850 benefits. This amount <u>excludes</u> all other program expenses. Furthermore, the estimates in this report <u>are not</u> discounted for anticipated investment income.

ALAE is the direct cost associated with the defense of individual claims (e.g. legal fees, investigation fees, court charges). ULAE is the cost to administer all claims to final settlement, which may be years into the future (e.g. claims adjusters' salaries, taxes). Other program expenses may include excess insurance, brokerage, consulting, and administrative expenses.

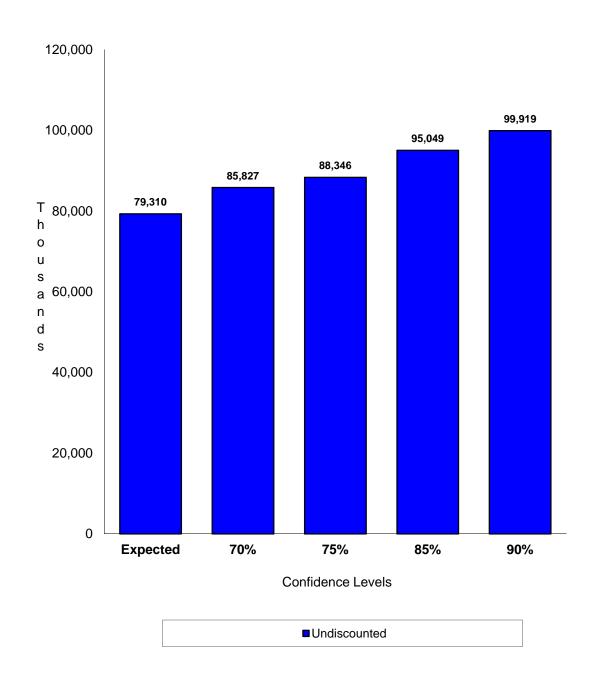
There is some uncertainty associated with our best estimate because of the random nature of much of the process that determines ultimate claims costs. For this reason, we generally recommend that a program such as this include some funding margin for the possibility that actual loss costs will be greater than the best estimate.

We generally measure the amount of this margin by thinking in terms of the probability distribution of actual possible results around our best estimate. As the margin grows, the probability that the corresponding funding amount will be sufficient to meet actual claim liabilities increases. We typically refer to this probability as the "confidence level" of funding.

Graph 1 shows the liabilities for outstanding claims at several confidence levels that are typically of interest to risk managers in formulating funding policies for self-insurance programs.

Graph 1

# Judicial Branch Workers' Compensation Program Outstanding Liability (\$000's) at June 30, 2016



The table below displays a breakdown of the program's outstanding loss and ALAE liabilities into case reserves and incurred but not reported (IBNR) reserves at June 30, 2016, before recognition of investment income.

Judicial Branch Workers' Compensation Program
Self-Funded Workers' Compensation Program
Estimated Liability for Unpaid Loss and ALAE at June 30, 2016

Year	Case Reserves	IBNR Reserves	Total Outstanding
Prior	\$309,033	\$44,404	\$353,437
1995-96	331,760	8,970	340,730
1996-97	0	0,070	0
1997-98	0	0	0
1998-99	156,076	19,480	175,556
1999-00	63,218	12,693	75,911
2000-01	247,694	95,128	342,822
2001-02	498,284	251,594	749,878
2002-03	1,098,651	397,929	1,496,580
2003-04	1,157,879	625,177	1,783,056
2004-05	743,160	612,537	1,355,697
2005-06	1,505,486	864,935	2,370,421
2006-07	1,248,677	1,350,608	2,599,285
2007-08	1,346,715	1,616,468	2,963,183
2008-09	975,420	2,365,196	3,340,616
2009-10	1,923,314	2,565,631	4,488,945
2010-11	2,693,823	2,796,689	5,490,512
2011-12	2,292,792	3,087,969	5,380,761
2012-13	3,539,864	3,488,076	7,027,940
2013-14	3,653,995	4,748,000	8,401,995
2014-15	3,011,524	7,976,706	10,988,230
2015-16	2,703,447	10,836,946	13,540,393
Loss and ALAE	\$29,500,812	\$43,765,136	\$73,265,948
ULAE		6,044,244	6,044,244
Total	\$29,500,812	\$49,809,380	\$79,310,192

The case reserve is the amount left to be paid on a claim, as estimated by the claims administrator. The IBNR reserve is the ultimate value of losses, less any amount that has been set up as reported losses by the claims adjuster. It includes both amounts for claims incurred but not yet received by the administrator and loss development on already reported claims.

#### **B. PROGRAM FUNDING: GOALS AND OBJECTIVES**

As self-insurance programs have proliferated among public entities, it has become apparent that there is a large measure of inconsistency in the way in which these programs recognize and account for their claims costs. This is the result of the fact that there have been several different sources of guidance available, none of which has been completely relevant to public entity self-insurance programs.

According to the Governmental Accounting Standards Board (GASB), the most relevant source of guidance on the subject is Financial Accounting Standards Board Statement #60. A liability for unpaid claim costs, including all loss adjustment expenses, should be accrued at the time the self-funded events occur. This liability should include an allowance for incurred but not reported claims. It may be discounted for investment income at an appropriate rate of return, provided the discounting is disclosed. The regulations detailing the way in which this must be done are outlined in GASB's statements #10 and #30. These regulations are required to be applied by the Judicial Council.

GASB #10 and #30 do not address funding requirements. They do, however, allow a range of funded amounts to be recognized for accounting purposes; specifically, GASB #10 and #30 which allow recognition of a funding margin for unexpectedly adverse loss experience. Thus, for accounting purposes, it is possible to formulate a funding policy from a range of alternatives. The uncertainty in any estimate of the program's liability for outstanding claims should be taken into consideration in determining funding policy, but it may be offset by recognizing anticipated investment income earnings. This usually means developing a funding program based on discounted claims costs with some margin for unexpected adverse loss experience.

The amount of the margin should be a question of long-term funding policy. We recommend that the margin be determined by thinking in terms of the probability that a given level of funding will prove to be adequate. For example, a reasonable goal might be to maintain a fund at the 85% confidence level.

A key factor to consider in determining funding policy is the degree to which stability is required in the level of contributions to the program from year to year. If you elect to fund at a low confidence level, the chances are much greater that future events will prove that additional contributions should have been made for current claims. The additional contributions for years by that time long past may be required at the same time that costs are increasing dramatically on then-current claims. The burden of funding increases on past years as well as on current years, may well be prohibitive.

We generally recommend maintaining program funding at the 80% confidence level, after recognition of investment income, with a recommended range of the 75% to 85% confidence levels. We tend to think of the 70% confidence level as marginally acceptable and of the 90% confidence level as conservative. We recommend the 75% to 85% confidence level range because the probabilities are reasonably high that resulting funding will be sufficient to meet claim liabilities, yet the required margins are not so large that they will cause most self-funded entities to experience undue financial hardship. In addition, within this range, anticipated investment income generally offsets the required margin for the most part, which means that it is also reasonable to think of the liabilities as being stated on an undiscounted basis.

We also strongly believe, however, that the confidence level to which any future year is funded should be evaluated in light of the relative certainty of the assumptions underlying the actuarial analysis, the Judicial Council's other budgetary constraints, and the relative level of risk it is believed appropriate to assume. This means formulating both short and long-term funding goals, which may be the same in some years, but different in others.

In general, we recommend that you fund each year's claims costs in that year. When surpluses or deficiencies have developed on outstanding liabilities and funding adjustments are necessary, they should be clearly identified as such so that the habit of funding each year's claims costs that year is maintained. We also recommend that you reduce surplus funding more slowly than you would accumulate funding to make up a deficiency.

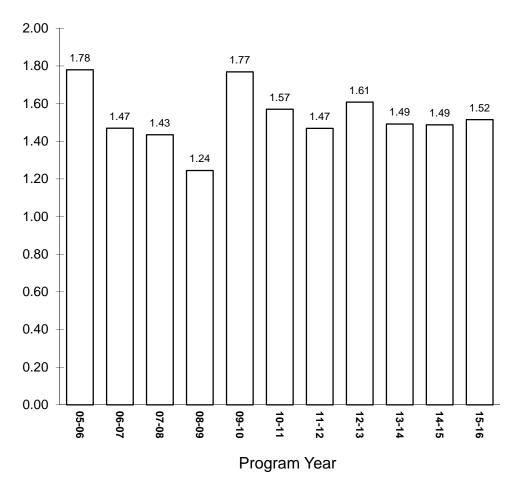
# C. HISTORICAL TRENDS IN THE SELF-INSURANCE PROGRAM

Graphs 2, 3 and 4 below delineate the average loss rate, severity and frequency, respectively for the Trial Courts. Note that for the purposes of these graphs, all individual losses have been limited to \$250,000.

The Trial Courts' loss rate (limited to \$250,000 per occurrence) has been relatively stable overall during the past nine years. The Trial Courts' loss rate averaged \$1.48 during the 2005-06 and 2008-09 program years and averaged \$1.57 per \$100 of payroll during 2009-10 through 2014-15. Our projected loss rate for 2015-16 is \$1.52 per \$100 of payroll. This selection is based on the Trial Courts' average for the most recent five years.

Graph 2

Trial Courts
Workers' Compensation
Dollars of Loss per
\$100 of Payroll

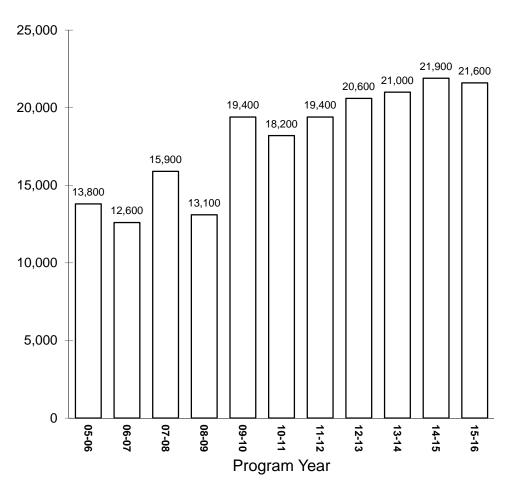


□Loss Rate

The Trial Courts' claim severity, or cost per claim (limited to \$250,000 per occurrence), has been rising overall during the past nine years. The projected 2015-16 average cost per claim of \$21,600 is based on the recent increasing trend.

Graph 3

Trial Courts
Workers' Compensation
Dollars of Loss per Claim

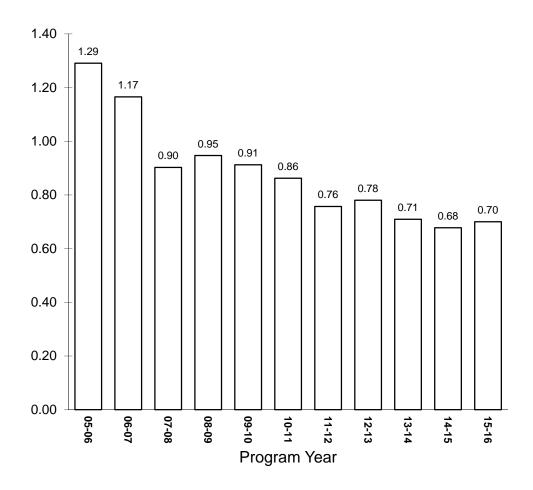


□Claim Severity

The Trial Courts' claim frequency, or number of claims per \$1 million of payroll, had been generally decreasing since 2005-06, but seems to have leveled off during the most recent three program years. Our projected claims frequency of 0.70 for 2015-16 is similar to the average of the recent two years.

Graph 4

Trial Courts
Workers' Compensation
Number of Claims per
\$1 Million of Payroll



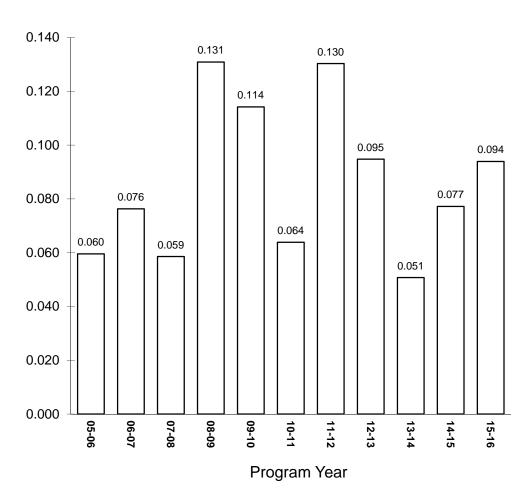
□Claim Frequency

Graphs 5, 6 and 7 below delineate the average loss rate, severity and frequency, respectively for the State Judiciary. Note that for the purposes of these graphs, all individual losses have been limited to \$100,000.

The State Judiciary's loss rate (limited to \$100,000 per occurrence) has been quite volatile over the past ten years. The State Judiciary's loss rate averaged \$0.065 from 2005-06 to 2007-08 and \$0.095 between 2008-09 and 2014-15. Our projected loss rate for 2015-16 is \$0.094 per \$100 of payroll, which is similar to the average of the last seven years.

Graph 5

Judiciary
Workers' Compensation
Dollars of Loss per
\$100 of Payroll

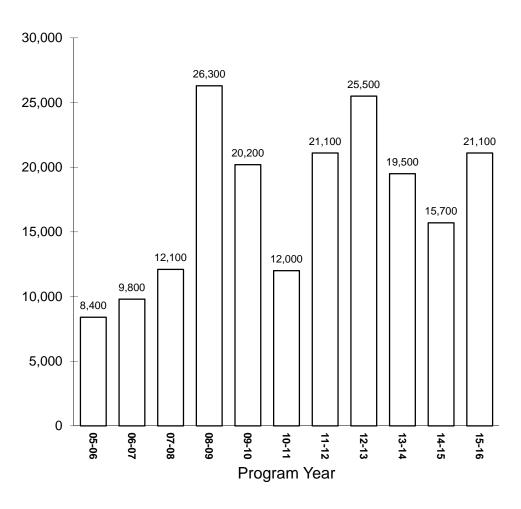


□Loss Rate

The State Judiciary's claim severity, or cost per claim (limited to \$100,000 per occurrence), has been rising overall during the past ten years. The State Judiciary has averaged \$10,100 per claim for the years from 2005-06 through 2007-08 and \$20,100 per claim for the years from 2008-09 through 2014-15. Our projection of \$21,100 for 2015-16 is based on the most recent seven years.

Graph 6

Judiciary Workers' Compensation Dollars of Loss per Claim

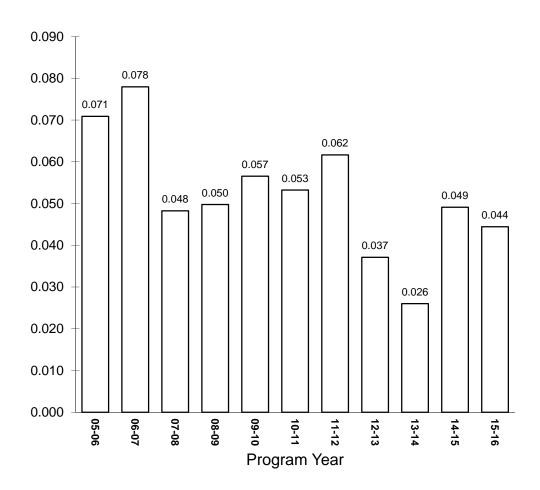


□Claim Severity

The State Judiciary's claim frequency, or number of claims per \$1 million payroll, has generally decreased over the period shown below. The projected 2015-16 frequency is 0.044 claims per \$1 million of payroll, which reflects the apparent downward trend.

Graph 7

Judiciary Workers' Compensation Number of Claims per \$1 Million of Payroll



□Claim Frequency

#### D. COMPARISON WITH PREVIOUS RESULTS

The prior report for the Judicial Branch Workers' Compensation Program was dated March 31, 2015. In the following table, we display actual versus expected development of incurred losses and ALAE by accident year for the Trial Courts between the January 31, 2015 evaluation date of the prior report and the December 31, 2015 evaluation date of the current report.

Trial Courts
Actual Versus Expected Incurred Loss and ALAE Development

Accident Year	Expected Incurred Development	Actual Incurred Development	Actual Minus Expected
2000-01	\$57,000	(\$45,000)	(\$102,000)
2001-02	82,000	(61,000)	(143,000)
2002-03	160,000	(133,000)	(293,000)
2003-04	261,000	191,000	(70,000)
2004-05	209,000	63,000	(146,000)
2005-06	246,000	544,000	298,000
2006-07	341,000	458,000	117,000
2007-08	278,000	(159,000)	(437,000)
2008-09	379,000	(114,000)	(493,000)
2009-10	433,000	289,000	(144,000)
2010-11	442,000	755,000	313,000
2011-12	620,000	483,000	(137,000)
2012-13	1,131,000	996,000	(135,000)
2013-14	2,243,000	1,361,000	(882,000)
2014-15	5,215,000	3,549,000	(1,666,000)
Total	\$12,097,000	\$8,177,000	(\$3,920,000)
00/01-08/09	\$2,013,000	\$744,000	(\$1,269,000)
09/10-14/15	\$10,084,000	\$7,433,000	(\$2,651,000)

As shown, actual incurred development was less than anticipated since the prior report. Based on the assumptions from the prior report, it was expected that incurred losses would increase by \$12,097,000 between the two evaluation dates. However, actual development was approximately \$8,177,000; or about \$3,920,000 less than expected. Most accident years developed lower than expected. However, the 2005-06, 2006-07, and 2010-11 accident years are emerging higher than expected.

In the table below we display actual versus expected development of paid losses and ALAE by accident year for the Trial Courts between the January 31, 2015 evaluation date of the prior report and the December 31, 2015 evaluation date of the current report.

Trial Courts
Actual Versus Expected Paid Loss and ALAE Development

Accident Year	Expected Paid Development	Actual Paid Development	Actual Minus Expected
2000-01	\$163,000	\$58,000	(\$105,000)
2001-02	120,000	57,000	(63,000)
2002-03	218,000	74,000	(144,000)
2003-04	299,000	320,000	21,000
2004-05	211,000	174,000	(37,000)
2005-06	315,000	393,000	78,000
2006-07	340,000	587,000	247,000
2007-08	483,000	500,000	17,000
2008-09	489,000	302,000	(187,000)
2009-10	722,000	965,000	243,000
2010-11	878,000	1,164,000	286,000
2011-12	1,182,000	1,586,000	404,000
2012-13	1,716,000	1,842,000	126,000
2013-14	2,331,000	1,893,000	(438,000)
2014-15	2,816,000	2,026,000	(790,000)
Total	\$12,283,000	\$11,941,000	(\$342,000)
00/01-08/09	\$2,638,000	\$2,465,000	(\$173,000)
09/10-14/15	\$9,645,000	\$9,476,000	(\$169,000)

As shown, actual paid development was less than anticipated since the prior report. Based on the assumptions from the prior report, it was expected that paid losses would increase by \$12,283,000 between the two evaluation dates. However, actual development was approximately \$11,941,000; or about \$342,000 less than expected.

In the table below we display the change in the estimates of the program's ultimate losses and ALAE by accident year for the Trial Courts since our prior report.

Trial Courts
Change in Ultimate Loss and ALAE

			Change
Accident	Prior	Current	In
Year	Report	Report	Ultimate
2000-01	\$9,754,000	\$9,669,000	(\$85,000)
2000-01			· · · · · ·
	14,294,000	14,148,000	(146,000)
2002-03	18,820,000	18,519,000	(301,000)
2003-04	20,324,000	20,271,000	(53,000)
2004-05	14,667,000	14,513,000	(154,000)
2005-06	14,510,000	14,711,000	201,000
2006-07	14,406,000	14,590,000	184,000
2007-08	14,637,000	14,516,000	(121,000)
2008-09	13,526,000	13,341,000	(185,000)
2009-10	17,550,000	17,521,000	(29,000)
2010-11	16,102,000	16,504,000	402,000
2011-12	14,921,000	14,785,000	(136,000)
2012-13	15,550,000	15,297,000	(253,000)
2013-14	15,086,000	14,193,000	(893,000)
2014-15	15,708,000	14,000,000	(1,708,000)
Total	\$229,855,000	\$226,578,000	(\$3,277,000)
00/01-08/09	\$134,938,000	\$134,278,000	(\$660,000)
09/10-14/15	\$94,917,000	\$92,300,000	(\$2,617,000)

As shown, overall we have decreased the estimated ultimates by \$3,277,000 when compared to the ultimate losses calculated in the prior report. The changes in the estimates of ultimate losses generally track with actual versus expected loss development shown in the tables on the previous pages.

In the following table, we display the State Judiciary's actual versus expected development of incurred losses and ALAE by accident year between the January 31, 2015 evaluation date of the prior report and the December 31, 2015 evaluation date of the current report.

State Judiciary
Actual Versus Expected Incurred Loss and ALAE Development

Accident Year	Expected Incurred Development	Actual Incurred Development	Actual Minus Expected
Prior	\$6,000	(\$9,000)	(\$15,000)
1995-96	3,000	21,000	18,000
1996-97	0	0	0
1997-98	0	0	0
1998-99	5,000	0	(5,000)
1999-00	3,000	1,000	(2,000)
2000-01	0	0	0
2001-02	7,000	(179,000)	(186,000)
2002-03	2,000	(16,000)	(18,000)
2003-04	3,000	0	(3,000)
2004-05	0	1,000	1,000
2005-06	5,000	(57,000)	(62,000)
2006-07	11,000	(13,000)	(24,000)
2007-08	8,000	(63,000)	(71,000)
2008-09	20,000	13,000	(7,000)
2009-10	23,000	4,000	(19,000)
2010-11	24,000	9,000	(15,000)
2011-12	47,000	(21,000)	(68,000)
2012-13	51,000	(33,000)	(84,000)
2013-14	130,000	26,000	(104,000)
2014-15	232,000	103,000	(129,000)
Total	\$580,000	(\$213,000)	(\$793,000)

For the years shown, actual incurred development was lower than anticipated since the prior report. Based on the assumptions from the prior report, it was expected that incurred losses would increase by \$580,000 between the two evaluation dates. However, actual development was a decrease of approximately \$213,000; or about \$793,000 less than expected. As shown, most accident years developed favorably.

In the table below we display actual versus expected development of paid losses and ALAE by accident year between the January 31, 2015 evaluation date of the prior report and the December 31, 2015 evaluation date of the current report.

State Judiciary
Actual Versus Expected Paid Loss and ALAE Development

Accident Year	Expected Paid Development	Actual Paid Development	Actual Minus Expected
Prior	\$57,000	\$0	(\$57,000)
1995-96	33,000	0	(33,000)
1996-97	0	0	0
1997-98	0	0	0
1998-99	18,000	0	(18,000)
1999-00	8,000	0	(8,000)
2000-01	0	0	0
2001-02	46,000	134,000	88,000
2002-03	2,000	0	(2,000)
2003-04	4,000	1,000	(3,000)
2004-05	0	1,000	1,000
2005-06	9,000	0	(9,000)
2006-07	24,000	90,000	66,000
2007-08	30,000	17,000	(13,000)
2008-09	29,000	22,000	(7,000)
2009-10	60,000	248,000	188,000
2010-11	43,000	46,000	3,000
2011-12	76,000	64,000	(12,000)
2012-13	68,000	61,000	(7,000)
2013-14	109,000	10,000	(99,000)
2014-15	95,000	36,000	(59,000)
Total	\$711,000	\$730,000	\$19,000

For the years shown, actual paid development was greater than anticipated since the prior report. Based on the assumptions from the prior report, it was expected that paid losses would increase by \$711,000 between the two evaluation dates. However, actual development was approximately \$730,000; or about \$19,000 more than expected. As shown, most accident years developed favorably. This favorable development is offset by unfavorable development during the 2001-02, 2006-07, and 2009-10 accident years.

In the table below we display the change in our estimates of the program's ultimate losses and ALAE by accident year since our prior report.

State Judiciary
Change in Ultimate Loss and ALAE

Accident Year	Prior Report	Current Report	Change In Ultimate
Prior	\$7,520,000	\$7,510,000	(\$10,000)
1995-96	1,354,000	1,373,000	19,000
1996-97	217,000	217,000	0
1997-98	438,000	438,000	0
1998-99	1,446,000	1,442,000	(4,000)
1999-00	700,000	699,000	(1,000)
2000-01	951,000	951,000	0
2001-02	1,136,000	949,000	(187,000)
2002-03	222,000	196,000	(26,000)
2003-04	332,000	331,000	(1,000)
2004-05	365,000	366,000	1,000
2005-06	310,000	227,000	(83,000)
2006-07	668,000	649,000	(19,000)
2007-08	366,000	292,000	(74,000)
2008-09	793,000	796,000	3,000
2009-10	842,000	854,000	12,000
2010-11	383,000	384,000	1,000
2011-12	876,000	812,000	(64,000)
2012-13	786,000	753,000	(33,000)
2013-14	566,000	458,000	(108,000)
2014-15	779,000	653,000	(126,000)
Total	\$21,050,000	\$20,350,000	(\$700,000)

For the years shown, overall we have decreased the estimated ultimates by \$700,000 since our prior report. The changes in the estimates of ultimate losses generally track with actual versus expected loss development shown in the tables on the previous pages.

At the time of the prior report, the liability for outstanding claims at the expected level as of June 30, 2015 was estimated to be \$76,294,000 for the Trial Courts and \$5,865,000 for the State Judiciary for a total of \$82,159,000. Our current estimate as of June 30, 2016, is \$74,480,000 for the Trial Courts and \$4,830,000 for the State Judiciary for a total of \$79,310,000. These changes in the assessment of the JBWCP's outstanding liabilities for both the Trial Courts and State Judiciary are shown in the following tables:

# Trial Courts Only Outstanding Claim Liabilities for Loss and LAE

	Prior	Current	
	Report at June 30, 2015	Report at June 30, 2016	Change
(A) Case Reserves:	\$29,820,000	\$27,681,000	(\$2,139,000)
(B) IBNR Reserves:	41,128,000	41,522,000	394,000
(C) Claims Administration Reserves:	5,346,000	5,277,000	(69,000)
(D) Total Reserves:	\$76,294,000	\$74,480,000	(\$1,814,000)

# State Judiciary Only

## **Outstanding Claim Liabilities for Loss and LAE**

•	Prior	Current	
	Report at	Report at	
	June 30, 2015	June 30, 2016	Change
(A) Case Reserves:	\$2,858,000	\$1,819,000	(\$1,039,000)
(B) IBNR Reserves:	2,136,000	2,244,000	108,000
(C) Claims Administration Reserves:	871,000	767,000	(104,000)
(D) Total Reserves:	\$5,865,000	\$4,830,000	(\$1,035,000)

# Trial Courts and State Judiciary Combined Outstanding Claim Liabilities for Loss and LAE

Prior	Current	
Report at	Report at	
June 30, 2015	June 30, 2016	Change
\$32,678,000	\$29,500,000	(\$3,178,000)
43,264,000	43,766,000	502,000
6,217,000	6,044,000	(173,000)
\$82,159,000	\$79,310,000	(\$2,849,000)
	Report at June 30, 2015 \$32,678,000 43,264,000 6,217,000	Report at June 30, 2015

As shown, the estimate of outstanding claims liabilities at the expected level has decreased between June 30, 2015 and June 30, 2016 as reflected in the prior report and current report respectively for both the Trial Courts and State Judiciary.

Since the prior evaluation, case reserves decreased significantly for the Trial Courts and the State Judiciary. These changes are partially offset by changes in the estimate of IBNR reserves. Reserves for future claims administration expenses have decreased. The overall change is a decrease of \$2,849,000 in the estimate of outstanding claim liabilities for loss and ALAE.

At the time of the prior report, the 2015-16 ultimate loss and ALAE projections at the expected level were \$16,433,000 for the Trial Courts and \$808,000 for the State Judiciary, for a total of \$17,241,000. Our current projections for the 2016-17 year are \$15,296,000 for the Trial Courts and \$725,000 for the State Judiciary, for a total of \$16,021,000. The comparison is shown in the following table:

#### Comparison of Projected Ultimate Loss and ALAE

	Prior Report 2015-16 Self-Funded Retention = \$2M	Current Report 2016-17 Self-Funded Retention = \$2M	Change
(A) Trial Courts:	\$16,433,000	\$15,296,000	(\$1,137,000)
(B) State Judiciary:	808,000	725,000	(83,000)
(C) Total:	\$17,241,000	\$16,021,000	(\$1,220,000)

As you can see, the projected ultimates for the Trial Courts and the State Judiciary have decreased between 2015-16 and 2016-17, as shown in the prior and current reports respectively.

At the time of the prior report, the 2015-16 expected loss and ALAE payments were \$14,368,000 for the Trial Courts and \$778,000 for the State Judiciary, for a total of \$15,146,000. Our current estimates for the 2016-17 year are \$13,825,000 for Trial Courts and \$596,000 for the State Judiciary for a total of \$14,421,000. The comparison is shown in the following table:

#### **Comparison of Expected Loss and ALAE Payments**

	Prior Report 2015-16	Current Report 2016-17	Change
(A) Trial Courts:	\$14,368,000	\$13,825,000	(\$543,000)
(B) State Judiciary:	778,000	596,000	(182,000)
(C) Total:	\$15,146,000	\$14,421,000	(\$725,000)

As you can see, the expected payments for the Trial Courts and the State Judiciary have decreased between 2015-16 and 2016-17, as shown in the prior and current reports respectively.

The amounts shown above for both ultimates and payments include loss, allocated loss adjustment expenses (ALAE), and payments for 4850 benefits. These amounts do not include unallocated loss adjustment expenses (ULAE), other program expenses or a discount for anticipated investment income.

#### E. DATA PROVIDED FOR THE ANALYSIS

Overall, the data utilized in preparing this report appears to be accurate.

Comments and issues regarding the data are as follows:

- We have assumed that the program's self-funded retention will remain at \$2,000,000 per occurrence for the Trial Courts for 2015-16, 2016-17, 2017-18, and 2018-19 (See Appendix TC-J for the Trial Courts).
- We have assumed that the program has implemented a self-funded retention of \$2,000,000 per occurrence for the State Judiciary for 2015-16, and will remain at \$2,000,000 per occurrence for 2016-17, 2017-18, and 2018-19 (See Appendix J-J for the State Judiciary).
- We received loss data evaluated as of December 31, 2015 (See Appendix TC-K for the Trial Courts and Appendix J-K for the State Judiciary). We also utilized the data from the JBWCP's most recent actuarial study for our assessment of loss development.
- Historically TD payments on 4850 claims for the San Diego courts have not been included in the loss runs. We have estimated these to add about 1.0% to total projected payments. See Appendix TC-G, Page 5.

The data provided for the analysis appears to be reasonable for use in this actuarial valuation of liabilities and projection of loss costs.

#### **III. ASSUMPTIONS AND LIMITATIONS**

Any quantitative analysis is developed within a very specific framework of assumptions about conditions in the outside world, and actuarial analysis is no exception. We believe that it is important to review the assumptions we have made in developing the estimates presented in this report. By doing so, we hope you will gain additional perspective on the nature of the uncertainties involved in maintaining a self-insurance program. Our assumptions, and some observations about them, are as follows:

- Our analysis is based on loss experience, exposure data, and other general and specific information provided to us by the Judicial Council. We have accepted all of this information without audit.
- We have also made use of loss statistics that have been developed from the information gathered and compiled from other California public entities.
- We have assumed that the future development of incurred and paid losses can be reasonably predicted on the basis of development of such losses in the recent past.
- We have made use of cost relationships for claims of various sizes derived from the most recent actuarial review of other California public entities with self-funded workers' compensation programs.
- We have assumed that there is a continuing relationship between past and future loss costs.
- It is not possible to predict future claim costs precisely. Most of the cost of workers' compensation claims arise from a small number of incidents involving serious injury.
   A relatively small number of such claims could generate enough loss dollars to significantly reduce, or even deplete, the self-insurance fund.
- We cannot predict and have not attempted to predict the impact of future law changes and court rulings on claims costs. This is one major reason why we believe our funding recommendations are reasonable now, but should not be extrapolated into the future.
- The changes in cost levels associated with benefit increases and administrative changes typically take place over a period of several years following their enactment, and these changes are very difficult to forecast in advance. We have based our benefit level factors on those produced by the Workers' Compensation Insurance Rating Bureau of California (WCIRB). See Appendix E for a display of the benefit level cost indices by fiscal year.
- We have assumed that the loss rate trend associated with claim costs decreases at 0.5% per year. We have assumed that claim severity increases at 2.5% per year, and that claim frequency decreases at 3.0% per year.

- We have assumed that payroll and other inflation-sensitive exposure measures increase 2.5% annually due to inflation.
- The claims costs we have estimated include indemnity and medical payments, and all loss adjustment expenses. We have not included estimates for excess insurance contributions and other expenses associated with the program.
- Our funding recommendations do not include provisions for catastrophic events not in the JBWCP's history, such as earthquakes, flooding, mass civil disorder, or mass occupational disease.
- Our estimates assume that all excess insurance is valid and collectible. Further, our funding recommendations do not include a provision for losses greater than the JBWCP's excess coverage.

#### **IV. GLOSSARY OF ACTUARIAL TERMS**

**Accident Year** - Year during which the accidents that generate a group of claims occurs, regardless of when the claims are reported, payments are made, or reserves are established.

Allocated Loss Adjustment Expenses (ALAE) - Expense incurred in settling claims that can be directly attributed to specific individual claims (e.g., legal fees, investigative fees, court charges, etc.)

**Benefit Level Factor** - Factor used to adjust historical losses to the current level of workers' compensation benefits.

Case Reserve - The amount left to be paid on a claim, as estimated by the claims administrator.

**Claim Count Development Factor** - A factor that is applied to the number of claims reported in a particular accident period in order to estimate the number of claims that will ultimately be reported.

**Claim Frequency** - Number of claims per \$1 million of payroll.

**Confidence Level** - An estimated probability that a given level of funding will be adequate to pay actual claims costs. For example, the 85% confidence level refers to an estimate for which there is an 85% chance that the amount will be sufficient to pay loss costs.

**Discount Factor** - A factor to adjust estimated loss costs to reflect anticipated investment income from assets held prior to actual claim payout.

**Expected Losses** - The best estimate of the full, ultimate value of loss costs.

**Incurred but not Reported (IBNR) Losses** - Losses for which the accident has occurred but the claim has not yet been reported. This is the ultimate value of losses, less any amount that has been set up as reported losses by the claims adjuster. It includes both amounts for claims incurred but not yet received by the administrator and loss development on already reported claims.

**Loss Development Factor** - A factor applied to losses for a particular accident period to reflect the fact that reported and paid losses do not reflect final values until all claims are settled (see Section IV).

**Loss Rate** - Ultimate losses per \$100 of payroll.

**Non-Claims Related Expenses** – Program expenses not directly associated with claims settlement and administration, such as excess insurance, safety program expenses, and general overhead. These exclude expenses associated with loss settlements (Indemnity/Medical, BI/PD), legal expenses associated with individual claims (ALAE), and claims administration (ULAE).

**Outstanding Losses** - Losses that have been incurred but not paid. This is the ultimate value of losses less any amount that has been paid.

Paid Losses - Losses actually paid on all reported claims.

**Program Losses** - Losses, including ALAE, limited to the self-funded retention for each occurrence.

**Reported Losses** - The total expected value of losses as estimated by the claims administrator. This is the sum of paid losses and case reserves.

**Self-Funded Retention** - The level at which an excess insurance policy is triggered to begin payments on a claim. Financially, this is similar to an insurance deductible.

**Severity** - Average claim cost.

**Ultimate Losses** - The value of claim costs at the time when all claims have been settled. This amount must be estimated until all claims are actually settled.

**Unallocated Loss Adjustment Expenses (ULAE)** – Claim settlement expenses that cannot be directly attributed to individual claims (e.g., claims adjusters' salaries, taxes, etc.)

# Funding Guidelines for Outstanding Liabilities at December 31, 2015

(A)	Estimated Ultimate Losses Incurred through 12/31/15: (From Appendix TC-G)			\$233,918,000		
(B)	Estimated Paid Losses through 12/31/15: (From Appendix TC-G)			165,570,000		
(C)	Estimated Liability for Claims Outstanding at 12/31/15: (From Appendix TC-G)			\$68,348,000		
(D)	Estimated Liability for Outstanding Claims Administration Fees at 12/31/15: (From Appendix TC-F)			5,287,000		
(E)	Total Outstanding Liability for Claims at 12/31/15: ((C) + (D))	\$73,635,000				
(F)	Reserve Discount Factor (Based on a Discount Rat (Not Included, Page 1, (G))	1.000				
(G)	Discounted Outstanding Liability for Claims at 12/31/15: ((E) x (F))			\$73,635,000		
		Marginally		December		0
	Confidence Level of Adequacy:	Acceptable 70%	75%	Recommended 80%	85%	Conservative 90%
(H)	Confidence Level Factor: (From Appendix TC-I)	1.079	1.109	1.145	1.189	1.247
(1)	Margin for Adverse Experience: ((G) x [(H) - 1])	5,817,000	8,026,000	10,677,000	13,917,000	18,188,000
(J)	Total Required Available Funding at 12/31/15: ((G) + (I))	\$79,452,000	\$81,661,000	\$84,312,000	\$87,552,000	\$91,823,000

# Funding Guidelines for Outstanding Liabilities at June 30, 2016

(A)	Estimated Ultimate Losses Incurred through 6/30/16: (From Appendix TC-G)			\$241,258,000		
(B)	Estimated Paid Losses through 6/30/16: (From Appendix TC-G)			172,055,000		
(C)	Estimated Liability for Claims Outstanding at 6/30/16: (From Appendix TC-G)	\$69,203,000				
(D)	Estimated Liability for Outstanding Claims Administration Fees at 6/30/16: (From Appendix TC-F)			5,277,000		
(E)	Total Outstanding Liability for Claims at 6/30/16: ((C) + (D))	\$74,480,000				
(F)	Reserve Discount Factor (Based on a Discount Rat (Not Included, Page 1, (H))	1.000				
(G)	Discounted Outstanding Liability for Claims at 6/30/16: ((E) x (F))			\$74,480,000		
		Marginally Acceptable		Recommended		Conservative
	Confidence Level of Adequacy:	70%	75%	80%	85%	90%
(H)	Confidence Level Factor: (From Appendix TC-I)	1.079	1.109	1.145	1.189	1.247
(I)	Margin for Adverse Experience: ((G) x [(H) - 1])	5,884,000	8,118,000	10,800,000	14,077,000	18,397,000
(J)	Total Required Available Funding at 6/30/16: ((G) + (I))	\$80,364,000	\$82,598,000	\$85,280,000	\$88,557,000	\$92,877,000

## Funding Options for Program Year 2015-2016 (SIR = \$2,000,000)

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2015-2016: (From Appendix TC-G)			\$14,680,000	\$1.766	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2015-2016: (From Exhibit TC-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2015-2016: ((A) + (B))			\$14,680,000	\$1.766	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2015-2016: ((C) x (D))			\$14,680,000	\$1.766	
	,	Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix TC-I)	1.103	1.144	1.192	1.251	1.329
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	1,512,000	2,114,000	2,819,000	3,685,000	4,830,000
(H)	Recommended Funding in 2015-2016 for Claims Costs and Other Expenses ((E) + (G))	\$16,192,000	\$16,794,000	\$17,499,000	\$18,365,000	\$19,510,000
(1)	Rate per \$100 of Payroll: ((H) / \$8,312,682)	\$1.948	\$2.020	\$2.105	\$2.209	\$2.347

Payroll rates are per hundred dollars of 2015-2016 payroll of \$831,268,200.

## Funding Options for Program Year 2016-2017 (SIR = \$2,000,000) One-Year Funding Plan

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2016-2017: (From Appendix TC-G)			\$15,296,000	\$1.804	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2016-2017: (From Exhibit TC-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2016-2017: ((A) + (B))			\$15,296,000	\$1.804	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2016-2017: ((C) x (D))			\$15,296,000	\$1.804	
		Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix TC-I)	1.103	1.144	1.192	1.251	1.329
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	1,575,000	2,203,000	2,937,000	3,839,000	5,032,000
(H)	Recommended Funding in 2016-2017 for Claims Costs and Other Expenses ((E) + (G))	\$16,871,000	\$17,499,000	\$18,233,000	\$19,135,000	\$20,328,000
(I)	Rate per \$100 of Payroll: ((H) / \$8,478,935)	\$1.990	\$2.064	\$2.150	\$2.257	\$2.397

Payroll rates are per hundred dollars of 2016-2017 payroll of \$847,893,500.

## Funding Options for Program Year 2017-2018 (SIR = \$2,000,000) One-Year Funding Plan

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2017-2018: (From Appendix TC-G)			\$15,835,000	\$1.831	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2017-2018: (From Exhibit TC-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2017-2018: ((A) + (B))			\$15,835,000	\$1.831	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2017-2018: ((C) x (D))			\$15,835,000	\$1.831	
		Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix TC-I)	1.103	1.144	1.192	1.251	1.329
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	1,631,000	2,280,000	3,040,000	3,975,000	5,210,000
(H)	Recommended Funding in 2017-2018 for Claims Costs and Other Expenses ((E) + (G))	\$17,466,000	\$18,115,000	\$18,875,000	\$19,810,000	\$21,045,000
(I)	Rate per \$100 of Payroll: ((H) / \$8,648,514)	\$2.020	\$2.095	\$2.182	\$2.291	\$2.433

Payroll rates are per hundred dollars of 2017-2018 payroll of \$864,851,400.

## Funding Options for Program Year 2018-2019 (SIR = \$2,000,000) One-Year Funding Plan

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2018-2019: (From Appendix TC-G)			\$16,390,000	\$1.858	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2018-2019: (From Exhibit TC-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2018-2019: ((A) + (B))			\$16,390,000	\$1.858	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2018-2019: ((C) x (D))			\$16,390,000	\$1.858	
		Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix TC-I)	1.103	1.144	1.192	1.251	1.329
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	1,688,000	2,360,000	3,147,000	4,114,000	5,392,000
(H)	Recommended Funding in 2018-2019 for Claims Costs and Other Expenses ((E) + (G))	\$18,078,000	\$18,750,000	\$19,537,000	\$20,504,000	\$21,782,000
(I)	Rate per \$100 of Payroll: ((H) / \$8,821,484)	\$2.049	\$2.125	\$2.215	\$2.324	\$2.469

Payroll rates are per hundred dollars of 2018-2019 payroll of \$882,148,400.

DRAFT Exhibit TC-3

#### Judicial Branch Workers' Compensation Program - Trial Courts

#### IBNR as of 6/30/16 at Expected Claims Level

				Estimated		
				Percent of		
			Estimated	Reported		Estimated
			IBNR	Between	Estimated	IBNR
Accident	Estimated	Reported	as of	1/1/16 and	IBNR	as of
Year	Ultimate	as of 12/31/15	12/31/15	6/30/16	Reported	6/30/16
	(A)	(B)	(C)	(D)	(E)	(F)
2000-2001	\$9,669,000	\$9,535,872	\$133,128	28.3%	\$38,000	\$95,128
2001-2002	14,148,000	13,884,528	263,472	15.5%	41,000	222,472
2002-2003	18,519,000	18,050,071	468,929	15.1%	71,000	397,929
2003-2004	20,271,000	19,547,704	723,296	15.7%	114,000	609,296
2004-2005	14,513,000	13,808,463	704,537	13.1%	92,000	612,537
2005-2006	14,711,000	13,725,065	985,935	12.3%	121,000	864,935
2006-2007	14,590,000	13,131,759	1,458,241	11.3%	165,000	1,293,241
2007-2008	14,516,000	12,749,442	1,766,558	10.3%	182,000	1,584,558
2008-2009	13,341,000	10,865,292	2,475,708	8.7%	215,000	2,260,708
2009-2010	17,521,000	14,871,315	2,649,685	8.3%	220,000	2,429,685
2010-2011	16,504,000	13,585,768	2,918,232	7.7%	225,000	2,693,232
2011-2012	14,785,000	11,644,413	3,140,587	7.3%	229,000	2,911,587
2012-2013	15,297,000	11,711,821	3,585,179	9.1%	326,000	3,259,179
2013-2014	14,193,000	8,970,733	5,222,267	15.2%	794,000	4,428,267
2014-2015	14,000,000	5,086,907	8,913,093	15.3%	1,364,000	7,549,093
2015-2016	14,680,000	1,841,257	5,499,000	19.7%	2,529,000	10,309,743
Totals	\$241,258,000	\$193,010,410	\$40,907,847		\$6,726,000	\$41,521,590

#### Notes:

- (A) From Exhibit TC-4, Page 1.
- (B) Provided by the Judicial Council. These losses exclude amounts incurred above the Judicial Council's SIR for each year.
- (C) (A) (B)
- (D) Percentage of incurred but not reported (IBNR) expected to be reported between 1/1/16 and 6/30/16. The percentage is based on the development pattern selected in Appendix TC-A.
- (E) ((A) (B)) x (D).
- (F) (A) (B) (E).

This exhibit shows the calculation of the amount of incurred but not reported losses we expect as of 6/30/16. This amount is dependent on both the strength of the case reserves and the average frequency and severity of the losses incurred.

DRAFT Exhibit TC-4
Page 1

## Judicial Branch Workers' Compensation Program - Trial Courts

## Ultimate Program Losses Adjusted For Expected Impact of Legislation

			Outstanding	Percentage	
	Pre-Ruling		Losses	Impact	Post-Ruling
Accident	Selected	Paid Losses	as of	From	Adjusted
Year	Ultimate	as of 12/31/15	12/31/15	Legislation	Ultimate
	(A)	(B)	(C)	(D)	(E)
2000-2001	\$9,669,000	\$9,230,609	\$438,391	0.00%	\$9,669,000
2001-2002	14,148,000	13,505,342	642,658	0.00%	14,148,000
2002-2003	18,519,000	16,897,570	1,621,430	0.00%	18,519,000
2003-2004	20,271,000	18,378,793	1,892,207	0.00%	20,271,000
2004-2005	14,513,000	13,067,694	1,445,306	0.00%	14,513,000
2005-2006	14,711,000	12,189,275	2,521,725	0.00%	14,711,000
2006-2007	14,590,000	11,931,014	2,658,986	0.00%	14,590,000
2007-2008	14,516,000	11,502,979	3,013,021	0.00%	14,516,000
2008-2009	13,341,000	9,946,908	3,394,092	0.00%	13,341,000
2009-2010	17,521,000	12,916,360	4,604,640	0.00%	17,521,000
2010-2011	16,504,000	10,762,466	5,741,534	0.00%	16,504,000
2011-2012	14,785,000	9,300,899	5,484,101	0.00%	14,785,000
2012-2013	15,297,000	7,910,587	7,386,413	0.00%	15,297,000
2013-2014	14,193,000	5,266,456	8,926,544	0.00%	14,193,000
2014-2015	14,000,000	2,346,387	11,653,613	0.00%	14,000,000
Totals	\$226,578,000	\$165,153,339	\$61,424,661		\$226,578,000
2015-2016	\$14,680,000	\$416,214	\$14,263,786	0.00%	\$14,680,000
2016-2017	15,296,000	0	15,296,000	0.00%	15,296,000
2017-2018	15,835,000	0	15,835,000	0.00%	15,835,000
2018-2019	16,390,000	0	16,390,000	0.00%	16,390,000
_3.0 _0.0	. 5,555,500	· ·	. 5,555,550	0.0070	. 5,555,000

#### Notes:

- (A) From Exhibit TC-4, Page 2.
- (B) Provided by the Judicial Council.
- (C) (A) (B).
- (D) Based on WCIRB Estimated Impact of SB863, tempered for time since implementation. Trending includes the estimated impact of these rulings for forecast years.
- (E) (B) + (C) \* [1 + (D)].

DRAFT Exhibit TC-4
Page 2

#### Judicial Branch Workers' Compensation Program - Trial Courts

#### Estimated Ultimate Program Losses

Accident Year	Reported Loss Development Method (A)	Paid Loss Development Method (B)	Exposure Method Based on Reported Losses (C)	Exposure Method Based on Paid Losses (D)	Frequency- Severity Method (E)	Selected Estimate of Ultimate Losses (F)
2000-2001	\$9,669,374	\$10,024,441	\$9,676,598	\$10,024,708	\$10,052,420	\$9,669,000
2001-2002	14,148,334	14,936,908	14,160,221	14,898,315	14,506,930	14,148,000
2002-2003	18,519,373	19,060,459	18,522,337	19,032,210	18,894,667	18,519,000
2003-2004	20,270,969	21,227,506	20,279,997	21,104,551	20,337,672	20,271,000
2004-2005	14,512,695	15,419,879	14,535,779	15,338,702	14,839,793	14,513,000
2005-2006	14,672,094	14,749,023	14,666,127	14,708,427	14,482,848	14,711,000
2006-2007	14,313,617	14,866,043	14,214,400	14,500,656	13,046,200	14,590,000
2007-2008	14,215,628	14,815,837	14,210,154	14,679,674	14,178,047	14,516,000
2008-2009	12,419,029	13,428,326	12,461,150	13,253,525	12,963,152	13,341,000
2009-2010	17,488,666	18,444,562	17,553,607	18,280,943	17,441,550	17,521,000
2010-2011	16,520,294	16,488,098	16,501,664	16,446,825	16,289,658	16,504,000
2011-2012	14,718,538	15,634,811	14,982,858	15,770,135	14,734,405	14,785,000
2012-2013	15,740,687	15,655,052	15,451,626	15,141,850	14,655,348	15,297,000
2013-2014	14,182,729	13,898,177	14,226,177	14,159,183	13,803,571	14,193,000
2014-2015	10,824,938	10,903,660	12,715,510	13,645,356	13,999,296	14,000,000
Totals						\$226,578,000
Projected Losses for the Year 2015-2016 (G) Projected Losses for the Year 2016-2017 (H) Projected Losses for the Year 2017-2018 (I) Projected Losses for the Year 2018-2019 (J)						\$14,680,000 \$15,296,000 \$15,835,000 \$16,390,000

#### Notes:

- (A) From Appendix TC-A, Page 1, Column (G).
- (B) From Appendix TC-B, Page 1, Column (G).
- (C) From Appendix TC-C, Page 1, Column (G).
- (D) From Appendix TC-C, Page 2, Column (G).
- (E) From Appendix TC-D, Page 1, Column (C).
- (F) Selected averages of (A), (B), (C), (D), and (E).
- (G) From Exhibit TC-5, Page 1, Line (K).
- (H) From Exhibit TC-5, Page 1, Line (K).
- (I) From Exhibit TC-5, Page 1, Line (K).
- (J) From Exhibit TC-5, Page 1, Line (K).

This exhibit summarizes the results of the actuarial methods we have applied to estimate ultimate losses for each year. It is important to apply a number of estimation methods because each one relies on specific assumptions about the claims process that tend to hold generally true, but that may be violated in specific situations. Thus, the more estimation methods that can be applied, the better.

DRAFT Exhibit TC-4
Page 3

#### Judicial Branch Workers' Compensation Program - Trial Courts

## Estimated Ultimate Limited Losses Capped at \$250,000 per Claim

			Exposure	Exposure		
	Reported	Paid	Method	Method		Selected
	Loss	Loss	Based on	Based on	Frequency-	Ultimate
Accident	Development	Development	Reported	Paid	Severity	Limited
Year	Method	Method	Losses	Losses	Method	Losses
	(A)	(B)	(C)	(D)	(E)	(F)
2000-2001	\$9,252,789	\$9,404,433	\$9,253,374	\$9,400,724	\$9,252,852	\$9,253,000
2001-2002	13,292,351	13,656,576	13,293,444	13,638,074	13,291,740	13,292,000
2002-2003	17,265,702	17,489,933	17,267,398	17,475,602	17,266,161	17,266,000
2003-2004	18,444,758	18,980,661	18,447,414	18,947,750	18,445,053	18,445,000
2004-2005	13,401,859	13,772,505	13,404,886	13,740,908	13,401,742	13,402,000
2005-2006	13,011,853	12,933,469	13,016,400	12,946,157	13,012,096	13,012,000
2006-2007	11,660,514	12,170,726	11,655,314	12,110,233	11,660,550	11,661,000
2007-2008	12,604,413	13,128,935	12,605,183	13,060,785	12,603,942	12,604,000
2008-2009	11,101,476	11,868,876	11,108,836	11,769,879	11,461,568	11,462,000
2009-2010	15,325,784	16,108,374	15,340,678	16,027,270	15,332,744	15,333,000
2010-2011	13,800,728	14,142,703	13,843,062	14,191,234	14,235,045	13,822,000
2011-2012	12,851,607	13,518,664	12,952,000	13,638,642	12,799,255	12,902,000
2012-2013	13,633,315	13,519,193	13,486,410	13,146,115	12,655,128	13,108,000
2013-2014	12,122,418	11,923,256	12,169,144	12,121,646	11,842,348	12,134,000
2014-2015	9,237,823	9,296,385	10,596,839	11,525,517	11,936,448	11,936,000
Totals						\$199,632,000
		Projected Losses fo	r the Year 2015-20	16 (G)		\$12,594,000
		Projected Losses fo	r the Year 2016-20	17 (H)		\$13,041,000
		Projected Losses fo	r the Year 2017-20	18 (I)		\$13,500,000
		Projected Losses fo	r the Year 2018-20	19 (J)		\$13,974,000

### Notes:

- (A) From Appendix TC-A, Page 1, Column (D).
- (B) From Appendix TC-B, Page 1, Column (D).
- (C) Based on results in Appendix TC-C, Page 1.
- (D) Based on results in Appendix TC-C, Page 2.
- (E) Based on results in Appendix TC-D, Page 1.
- (F) Selected averages of (A), (B), (C), (D), and (E).
- (G) From Exhibit TC-5, Page 1, Line (K) / Line (G).
- (H) From Exhibit TC-5, Page 1, Line (K) / Line (G).
- (I) From Exhibit TC-5, Page 1, Line (K) / Line (G).
- (J) From Exhibit TC-5, Page 1, Line (K) / Line (G).

This exhibit summarizes the results of the actuarial methods we have applied to estimate limited losses for each year. These results are used to select a limited loss rate for future years.

Judicial Branch Workers' Compensation Program - Trial Courts

## Group II Estimated Limited Outstanding Losses as of 6/30/16

Accident Year	SIR (A)	Group II Payroll (\$00) (B)	Group I Limited Rate Per \$100 of Payroll (C)	Factor to SIR (D)	Group II Estimated Ultimate Losses (E)	Group I Outstanding Loss Ratio (F)	Group II Estimated Outstanding Losses (G)
2000-2001	\$125,000	\$8,792	4.140	0.816	\$29,702	0.024	\$720
	250,000	0	4.140	1.000	0	0.024	0
	300,000	43,871	4.140	1.041	189,076	0.024	4,582
	500,000	0	4.140	1.136	0	0.024	0
	1,000,000	140,684	4.140	1.211	705,331	0.024	17,091
	Total	\$193,347			\$924,108		\$22,392
2001-2002	\$125,000	\$24,058	2.752	0.811	\$53,690	0.032	\$1,703
	250,000	0	2.752	1.000	0	0.032	0
	300,000	3,405	2.752	1.043	9,774	0.032	310
	500,000	72,609	2.752	1.141	227,982	0.032	7,231
	1,000,000	307,807	2.752	1.222	1,035,079	0.032	32,831
	Total	\$407,879			\$1,326,525		\$42,075
2002-2003	\$125,000	\$0	3.016	0.807	\$0	0.074	\$0
2002 2000	250,000	47,592	3.016	1.000	143,545	0.074	10,598
	300,000	3,720	3.016	1.044	11,714	0.074	865
	500,000	0,: 20	3.016	1.147	0	0.074	0
	1,000,000	0	3.016	1.233	0	0.074	0
	Total	\$51,313			\$155,260		\$11,463
	Grand Total	\$652,538			\$2,405,894		\$75,930

## Notes:

- (B) Provided by the Judicial Council.
- (C) Based on Exhibit TC-4, Page 3.
- (D) Based on a Weibull distribution, a mathematical model of claim sizes.
- (E) (B) x (C) x (D).
- (F) Based on Exhibit TC-4, Page 1.
- (G) (E) x (F).

Because the loss data has not been provided for Group II courts, this exhibit calculates estimated limited outstanding losses by year for the Group II courts.

DRAFT Exhibit TC-5
Page 1

## Judicial Branch Workers' Compensation Program - Trial Courts

# Selection of Projected Limited Loss Rate and Projection of Program Losses and ULAE

Accident Year	Ultimate Limited Losses (A)	Trend Factor (B)	Trended Limited Losses (C)	Trended Payroll (\$00) (D)	Trended Limited Loss Rate (E)
2000-2001	\$9,253,000	0.807	\$7,467,171	\$3,236,280	\$2.307
2001-2002	13,292,000	0.812	10,793,104	6,825,088	1.581
2002-2003	17,266,000	0.860	14,848,760	7,894,117	1.881
2003-2004	18,445,000	1.089	20,086,605	8,648,587	2.323
2004-2005	13,402,000	1.406	18,843,212	8,819,481	2.137
2005-2006	13,012,000	1.499	19,504,988	9,358,684	2.084
2006-2007	11,661,000	1.422	16,581,942	9,911,755	1.673
2007-2008	12,604,000	1.321	16,649,884	10,711,233	1.554
2008-2009	11,462,000	1.229	14,086,798	10,949,280	1.287
2009-2010	15,333,000	1.121	17,188,293	10,057,336	1.709
2010-2011	13,822,000	1.079	14,913,938	9,964,378	1.497
2011-2012	12,902,000	1.083	13,972,866	9,698,495	1.441
2012-2013	13,108,000	1.079	14,143,532	8,779,214	1.611
2013-2014	12,134,000	1.079	13,092,586	8,549,260	1.531
2014-2015	11,936,000	1.039	12,401,504	8,224,909	1.508
Totals	\$199,632,000		\$224,575,183	\$131,628,097	\$1.706
09/10-12/13	55,165,000		60,218,629	38,499,423	1.564
10/11-14/15	63,902,000		68,524,426	45,216,256	1.515
			Prior Select	ed Limited Rate:	\$1.630
			Selected L	mited Rate (F1):	\$1.500
			San Diego TD	Adjustment (F2):	1.010
			Selected L	mited Rate (F3):	\$1.515
Program Year:		2015-2016	2016-2017	2017-2018	2018-2019
(G) Factor to S	SIR:	1.166	1.173	1.173	1.173
(H) Trend Fac	tor:	1.000	1.015	1.030	1.046
(I) Program Ra	ate:	\$1.766	\$1.804	\$1.831	\$1.858
(J) Trended Pa	yroll (\$00):	\$8,312,682	\$8,478,935	\$8,648,514	\$8,821,484
(K) Projected I	Program Losses:	14,680,000	15,296,000	15,835,000	16,390,000
(L) Projected U		0	0	0	0
(M) Projected	Loss and ULAE:	\$14,680,000	\$15,296,000	\$15,835,000	\$16,390,000

DRAFT Exhibit TC-5
Page 2

Judicial Branch Workers' Compensation Program - Trial Courts

Selection of Projected Limited Loss Rate and Projection of Program Losses and ULAE

#### Notes:

- (A) From Exhibit TC-4, Page 3, Column (F). For purposes of projecting future losses, losses are capped at \$250,000 per occurrence.
- (B) From Appendix TC-E, Column (B).
- (C) (A) x (B).
- (D) From Appendix TC-L, Column (C).
- (E) (C)/(D).
- (F1) Selected based on (E).
- (F2) From Appendix TC-G, Page 5.
- (F3) (F1) x (F2)
- (G) Based on a Weibull distribution, a mathematical model of claim sizes.
- (H) From Appendix TC-E.
- (I) (F1) x (G) x (H).
- (J) From Appendix TC-L, Column (C).
- (K) (I) x (J).
- (L) Based on an estimated claim closing pattern and the Judicial Council's historical claims administration expenses.
- (M) (K) + (L).

This exhibit shows the calculation of future loss costs based on the past loss rates per \$100 of payroll. The projections will be accurate only to the extent that what has happened in the past is representative of what will happen in the future.

#### Judicial Branch Workers' Compensation Program - Trial Courts

### Reported Loss Development

Accident Year	Limited Reported Losses as of 12/31/15	Reported Loss Development Factor	Ultimate Limited Losses	Program Reported Losses of 12/31/15	Reported Loss Development Factor	Ultimate Program Losses
(A)	(B)	(C)	(D)	(E)	(F)	(G)
2000-2001	\$9,179,354	1.008	\$9,252,789	\$9,535,872	1.014	\$9,669,374
2001-2002	13,173,787	1.009	13,292,351	13,884,528	1.019	14,148,334
2002-2003	17,094,754	1.010	17,265,702	18,050,071	1.026	18,519,373
2003-2004	18,226,045	1.012	18,444,758	19,547,704	1.037	20,270,969
2004-2005	13,203,802	1.015	13,401,859	13,808,463	1.051	14,512,695
2005-2006	12,769,237	1.019	13,011,853	13,725,065	1.069	14,672,094
2006-2007	11,387,221	1.024	11,660,514	13,131,759	1.090	14,313,617
2007-2008	12,201,755	1.033	12,604,413	12,749,442	1.115	14,215,628
2008-2009	10,623,422	1.045	11,101,476	10,865,292	1.143	12,419,029
2009-2010	14,444,660	1.061	15,325,784	14,871,315	1.176	17,488,666
2010-2011	12,754,832	1.082	13,800,728	13,585,768	1.216	16,520,294
2011-2012	11,578,024	1.110	12,851,607	11,644,413	1.264	14,718,538
2012-2013	11,682,361	1.167	13,633,315	11,711,821	1.344	15,740,687
2013-2014	8,913,543	1.360	12,122,418	8,970,733	1.581	14,182,729
2014-2015	5,086,907	1.816	9,237,823	5,086,907	2.128	10,824,938
Totals	\$182,319,704		\$197,007,390	\$191,169,153		\$222,216,965

## Notes:

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council. These losses exclude amounts over \$250,000 per occurrence.
- (C) From Appendix TC-A, Page 2.
- (D) (B) x (C). These estimated losses exclude amounts over \$250,000 per occurrence.
- (E) Losses capped at the Judicial Council's SIR. Amounts are provided by the Judicial Council.
- (F) Derived from factors on Appendix TC-A, Page 4.
- (G) (E) x (F).

This method tends to understate ultimate losses for the most recent several years because the large losses for those years generally have not yet emerged at the time of our review.

This exhibit shows the calculation of estimated ultimate losses for each year based on paid losses and case reserves as reported by the claims administrator. These losses tend to "develop" or change from period to period as more information becomes available about the cases. This development tends to follow quantifiable patterns over time.

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## Judicial Branch Workers' Compensation Program - Trial Courts Reported Loss Development

		Limited Loss	ses Reported	as of:	rtoporto	.a 2000 Dove	лоринон				
Accident	6	18	30	42	54	66	78	90	102	114	126
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001									8,408,002		
2001-2002								12 010 232	12,880,828		
2002-2003							15 852 694	16,551,761			
2002-2003						17 081 348		17,831,466			
2003-2004					11 019 204			12,935,223			
2004-2005				10 612 575				12,955,225			
2005-2006			10 629 404					11,128,753			12,709,237
										11,307,221	
2007-2008	4 040 744							12,233,366	12,201,755		
2008-2009						10,650,780		10,623,422			
2009-2010						14,205,608	14,444,660				
2010-2011					12,296,649	12,754,832					
2011-2012			9,204,118		11,578,024						
2012-2013			10,017,071	11,682,361							
2013-2014		6,621,326	8,913,543								
2014-2015	1,297,240	5,086,907									
2015-2016	1,841,257										
			ss Developn		_						
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001									1.118	0.988	0.996
2001-2002								1.072	0.989	1.007	1.023
2002-2003							1.044	1.003	1.002	1.018	1.001
2003-2004						1.031	1.013	1.016	1.021	0.987	1.001
2004-2005					1.073	1.010	1.001	1.015	0.995	1.008	1.002
2005-2006				1.073	1.004	1.018	1.044	1.017	1.017	1.015	
2006-2007			1.070	1.020	0.969	0.973	1.018	1.012	1.011		
2007-2008		1.352	1.128	1.070	1.049	1.042	1.002	0.997			
2008-2009	3.906	1.383	1.068	1.025	0.990	1.009	0.988				
2009-2010	5.231	1.385	1.121	1.055	1.031	1.017					
2010-2011	3.658	1.316	1.162	1.058	1.037						
2011-2012	3.440	1.297	1.168	1.077							
2012-2013	3.730	1.382	1.166								
2013-2014	3.516	1.346	1.100								
2014-2015	3.921	1.0-10									
20112010	0.02										
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Average	3.915	1.352	1.126	1.054	1.022	1.014		1.019	1.022	1.004	1.005
Dollar-weighted											
Averages											
3-yr	3.700	1.342	1.165	1.062	1.021	1.023	1.003	1.009	1.007	1.001	1.002
4-yr	3.625	1.335	1.153	1.054		1.023	1.003		1.012	1.001	1.002
•	3.023	1.335	1.103	1.034	1.028	1.011	1.013	1.010	1.012	1.006	1.000
Industry	0.707	4 000	4 40 4	4 057	4 460	4 400	4.075	4.000	4.050	4 0 4 4	4 005
Factors	3.727	1.900	1.434	1.257		1.103			1.050	1.041	1.035
Prior	3.550	1.335	1.125	1.050	1.025	1.020	1.015	1.012	1.009	1.005	1.004
Selected	3.750	1.335	1.165	1.051	1.026	1.020	1.015	1.012	1.009	1.005	1.004
Cumulated	6.810	1.816	1.360	1.167	1.110	1.082	1.061	1.045	1.033	1.024	1.019

## Judicial Branch Workers' Compensation Program - Trial Courts Reported Loss Development

				Kepone	a Loss Devel
	Limited Loss	ses Reported	d as of:		
Accident	138	150	162	174	186
Year	Months	Months	Months	Months	Months
2000-2001	9,248,080	9,192,830	9,278,839	9,306,812	9,179,354
2001-2002	13,119,055	13,179,748	13,303,807	13,173,787	
2002-2003	16.966.022	17.005.514	17,094,754		
2003-2004		18,226,045			
2004-2005	13,203,802	,			
2005-2006	10,200,002				
2006-2007					
2000-2007					
2008-2009					
2009-2010					
2010-2011					
2011-2012					
2012-2013					
2013-2014					
2014-2015					
2015-2016					
	138-150	150-162	162-174	174-186	186-Ult.
	Months	Months	Months	Months	Months
2000-2001	0.994	1.009	1.003	0.986	
2001-2002	1.005	1.009	0.990		
2002-2003	1.002	1.005			
2003-2004	0.997				
2004-2005					
2005-2006					
2006-2007					
2007-2008					
2008-2009					
2009-2010					
2010-2011					
2011-2012					
2012-2013					
2013-2014					
2014-2015					
	138-150	150-162	162-174	174-186	186-Ult.
	Months	Months	Months	Months	Months
Average	1.000	1.008	0.997	0.986	WORKING
Dollar-weighted	1.000	1.000	0.331	0.900	
0					
Averages	4 004	4 000			
3-yr	1.001	1.008			
4-yr	1.000				
Industry	4 00 4	4 004	4 007	4 005	4 0 40
Factors	1.034	1.031	1.027	1.025	1.043
Prior	1.003	1.002	1.001	1.009	
Selected	1.003	1.002	1.001	1.001	1.008
Cumulated	1.015	1.012	1.010	1.009	1.008
3	1.010	1.012	1.010	1.000	1.000

Judicial Branch Workers' Compensation Program - Trial Courts Reported between \$250,000 and \$1,000,000 Loss Development

				eported betw	veen \$250,00	00 and \$1,00	0,000 Loss	Developmen	t		
		Losses Repo									
Accident	6	18	30	42	54	66	78	90	102	114	126
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001									1,142,634	1,120,134	1,166,939
2001-2002								769,497	1,043,994	1,656,599	1,815,730
2002-2003							310,285	307,317	543,487	1,046,732	1,265,186
2003-2004						304,210	406,710	892,235	1,034,586	936,797	980,589
2004-2005					23,232	278,625	226,993	416,019	434,789	505,507	540,094
2005-2006					41,061	344,639	466,942	511,059	501,109	529,607	955,828
2006-2007			21,038	280,954	435,397	533,449	1,034,629	1,232,300	1,375,282	1,744,538	
2007-2008		133,559				23,517	289,352	372,067	547,688		
2008-2009				24,584	345,494	235,365	247,797	241,870			
2009-2010			14,898	276,901	183,248	194,590	426,655				
2010-2011			,	55,242	273,550	830,937	•				
2011-2012				,- :-	66,389						
2012-2013			941	29,460	00,000						
2013-2014			57,190	20,100							
2014-2015			37,130								
2015-2016											
2013-2010											
	1	Reported Los	es Davalonm	ent Factors							
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001	MOULUS	MONTHS	MONTHS	MONTHS	MONTHS	MONTHS	MOHUIS	MOHITIS	0.980	1.042	0.982
								4 257			
2001-2002							0.000	1.357	1.587	1.096	1.020
2002-2003						4.007	0.990	1.768	1.926	1.209	1.064
2003-2004					44.000	1.337	2.194	1.160	0.905	1.047	1.155
2004-2005					11.993	0.815	1.833	1.045	1.163	1.068	1.120
2005-2006					8.393	1.355	1.094	0.981	1.057	1.805	
2006-2007			13.355	1.550	1.225	1.940	1.191	1.116	1.268		
2007-2008						12.304	1.286	1.472			
2008-2009				14.054	0.681	1.053	0.976				
2009-2010			18.587	0.662	1.062	2.193					
2010-2011				4.952	3.038						
2011-2012											
2012-2013			31.307								
2013-2014											
2014-2015											
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Average			21.083	5.305	4.399	3.000	1.366	1.271	1.269	1.211	1.068
Dollar-weighted											
Averages											
3-yr					1.572	2.125	1.175	1.146	1.203	1.256	1.107
4-yr						2.025	1.156	1.129	1.111	1.240	1.073
Industry	3.801	2.127	1.559	1.316	1.192	1.114	1.089	1.075	1.062	1.053	1.044
Factors	9.188	4.985	3.603	2.896	2.356	2.021	1.814	1.660	1.543	1.450	1.391
Prior	7.602	3.912	2.770	2.167	1.774	1.530	1.387	1.314	1.295	1.255	1.202
1 1101	7.002	5.512	2.110	2.107	1.774	1.550	1.507	1.014	1.233	1.200	1.202
Selected	8.395	3.912	2.770	2.167	1.774	1.530	1.387	1.314	1.295	1.255	1.202
Cumulated	3,001.095	357.486	91.382	32.990	15.224	8.582	5.609	4.044	3.078	2.377	1.894

Judicial Branch Workers' Compensation Program - Trial Courts Reported between \$250,000 and \$1,000,000 Loss Development

	Losses Repo			φ_σσ,σ.	J G G G G G G G G G G G G G G G G G G G	0,000 2000 20	, голории			
Accident	138	150	162	174	186					
Year	Months	Months	Months	Months	Months					
2000-2001	1,146,497	1,127,258	1,151,406	1,151,406	1,113,665					
2001-2002	1,851,751	1,853,876	1,841,534	1,731,149	.,,					
2002-2003		1,367,884	1,405,829	., ,						
2003-2004		1,321,659	1,400,020							
2004-2005	604,660	1,021,000								
2005-2006	004,000									
2006-2007										
2007-2008										
2008-2009										
2009-2010										
2010-2011										
2011-2012										
2012-2013										
2013-2014										
2014-2015										
2015-2016										
	138-150	150-162	162-174	174-186	186-Ult.					
2000 2004	Months	Months	Months	Months	Months					
2000-2001	0.983	1.021	1.000	0.967						
2001-2002 2002-2003	1.001 1.016	0.993 1.028	0.940							
2002-2003	1.167	1.020								
2003-2004	1.107									
2005-2006										
2006-2007										
2007-2008										
2008-2009										
2009-2010										
2010-2011										
2011-2012										
2012-2013										
2013-2014										
2014-2015										
	138-150	150-162	162-174	174-186	186-Ult.					
	Months	Months	Months	Months	Months					
Average	1.042	1.014	0.970	0.967						
Dollar-weighted										
Averages	4 0 40	4 0 4 4								
3-yr	1.049	1.011								
4-yr	1.035	4.000	4.000	4 005	4.000	4.047	1.040	1.040	4.000	4 000
Industry	1.035	1.030	1.028	1.025	1.023	1.017	1.013	1.010	1.006	1.003
Factors	1.376	1.344	1.302	1.271	1.536					
Prior	1.157	1.109	1.071	1.147						
Selected	1.157	1.109	1.071	1.050	1.092					
Cumulated	1.576	1.362	1.228	1.147	1.092					
			-	-						

#### Judicial Branch Workers' Compensation Program - Trial Courts

#### Paid Loss Development

	Limited			Program		
	Paid	Paid Loss	Ultimate	Paid	Paid Loss	Ultimate
Accident	Losses as	Development	Limited	Losses	Development	Program
Year	of 12/31/15	Factor	Losses	of 12/31/15	Factor	Losses
(A)	(B)	(C)	(D)	(E)	(F)	(G)
2000-2001	\$8,956,603	1.050	\$9,404,433	\$9,230,609	1.086	\$10,024,441
2001-2002	12,920,129	1.057	13,656,576	13,505,342	1.106	14,936,908
2002-2003	16,422,472	1.065	17,489,933	16,897,570	1.128	19,060,459
2003-2004	17,656,429	1.075	18,980,661	18,378,793	1.155	21,227,506
2004-2005	12,681,865	1.086	13,772,505	13,067,694	1.180	15,419,879
2005-2006	11,736,360	1.102	12,933,469	12,189,275	1.210	14,749,023
2006-2007	10,828,048	1.124	12,170,726	11,931,014	1.246	14,866,043
2007-2008	11,396,645	1.152	13,128,935	11,502,979	1.288	14,815,837
2008-2009	9,907,242	1.198	11,868,876	9,946,908	1.350	13,428,326
2009-2010	12,804,749	1.258	16,108,374	12,916,360	1.428	18,444,562
2010-2011	10,554,256	1.340	14,142,703	10,762,466	1.532	16,488,098
2011-2012	9,253,021	1.461	13,518,664	9,300,899	1.681	15,634,811
2012-2013	7,910,587	1.709	13,519,193	7,910,587	1.979	15,655,052
2013-2014	5,266,456	2.264	11,923,256	5,266,456	2.639	13,898,177
2014-2015	2,346,387	3.962	9,296,385	2,346,387	4.647	10,903,660
Totals	\$160,641,249		\$201,914,689	\$165,153,339		\$229,552,782

#### Notes:

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council. These losses exclude amounts over \$250,000 per occurrence.
- (C) From Appendix TC-B, Page 2.
- (D) (B) x (C). These estimated losses exclude amounts over \$250,000 per occurrence.
- (E) Losses capped at the Judicial Council's SIR. Amounts are provided by the Judicial Council.
- (F) Derived from factors on Appendix TC-B, Page 4.
- (G) (E) x (F).

This method tends to understate ultimate losses for the most recent several years because the large losses for those years generally have not yet emerged at the time of our review.

This exhibit shows the calculation of estimated ultimate losses for each year based on paid losses as reported by the claims administrator. These losses tend to "develop" or change from period to period as more information becomes available about the cases. This development tends to follow quantifiable patterns over time.

## Judicial Branch Workers' Compensation Program - Trial Courts Paid Loss Development

		Limitadlasa	oo Doid oo o	٤.	Paid	Loss Develo	oment				
A = =: =! = == t			ses Paid as o		<b>5</b> 4	66	70	00	400	444	400
Accident	6 Maratha	18	30	42	54	66	78	90 Mantha	102	114	126
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001								44 000 040	7,820,858		
2001-2002							10 005 010		11,965,583		
2002-2003									15,008,317		
2003-2004									16,385,329		
2004-2005									11,929,327		
2005-2006									11,055,421		11,736,360
2006-2007			5,604,484	7,197,283					10,549,323	10,828,048	
2007-2008		3,185,782	5,297,864			9,082,337					
2008-2009	454,230	3,499,847	5,966,402			9,236,108		9,907,242			
2009-2010	429,214	3,866,567	6,981,920	9,142,137	10,885,297	11,814,154	12,804,749				
2010-2011	434,154	3,507,731	6,028,970	8,016,256	9,451,632	10,554,256					
2011-2012	427,443	3,187,957	5,784,261	7,595,166	9,253,021						
2012-2013	389,782	3,201,349	5,892,691	7,910,587							
2013-2014	502,329	3,187,869	5,266,456								
2014-2015	-	2,346,387									
2015-2016	416,214	_,= :=,==:									
	,										
		Paid Loss D	evelopment F	actors:							
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001									1.054	1.033	1.022
2001-2002								1.067		1.015	1.012
2002-2003							1.054	1.025		1.031	1.012
2003-2004						1.063	1.044	1.023	1.023	1.018	1.012
2003-2004					1.102					1.016	1.017
				4 400			1.054	1.032			1.013
2005-2006			4.004	1.133	1.102		1.057	1.047		1.032	
2006-2007		4 000	1.284	1.155	1.106		1.049	1.032			
2007-2008	7 705	1.663	1.328	1.185	1.089		1.091	1.042			
2008-2009	7.705	1.705	1.293	1.126	1.064		1.032				
2009-2010	9.008	1.806	1.309	1.191	1.085	1.084					
2010-2011	8.079	1.719	1.330	1.179	1.117						
2011-2012	7.458	1.814	1.313	1.218							
2012-2013	8.213	1.841	1.342								
2013-2014	6.346	1.652									
2014-2015	10.332										
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Average	8.163	1.743	1.314	1.170	1.095	1.069	1.054	1.040	1.030	1.026	1.015
Dollar-weighted											
Averages											
3-yr	7.805	1.769	1.328	1.195	1.089	1.076	1.058	1.041	1.026	1.025	1.014
4-yr	7.709	1.756	1.323	1.179	1.089	1.072	1.058	1.038	1.026	1.026	1.014
Industry											
Factors	8.188	3.119	1.941	1.506	1.295	1.184	1.136	1.112	1.095	1.081	1.070
Prior	7.500	1.750	1.300	1.165	1.090		1.050			1.020	1.015
Selected	7.750	1.750	1.325	1.170	1.090	1.065	1.050	1.040	1.025	1.020	1.015
Cumulated	30.706	3.962	2.264	1.709	1.461	1.340	1.258	1.198	1.152	1.124	1.102

## Judicial Branch Workers' Compensation Program - Trial Courts Paid Loss Development

				Paid L	oss Develop
Accident Year 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	138 Months 8,709,346 12,598,952 16,094,236		162 Months 8,802,602 12,895,071		186 Months 8,956,603
2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	138-150 Months 1.003 1.011 1.010 1.014	150-162 Months 1.007 1.012 1.010	162-174 Months 1.011 1.002	174-186 Months 1.007	186-Ult. Months
Average Dollar-weighted Averages 3-yr	138-150 Months 1.010	150-162 Months 1.010	162-174 Months 1.007	174-186 Months 1.007	186-Ult. Months
4-yr Industry Factors	1.010	1.056	1.051	1.047	1.096
Prior	1.010	1.005	1.005	1.055	
Selected	1.010	1.009	1.008	1.007	1.050
Cumulated	1.086	1.075	1.065	1.057	1.050

Judicial Branch Workers' Compensation Program - Trial Courts Paid between \$250,000 and \$1,000,000 Loss Development

				Paid between	en \$250,000	and \$1,000,0	000 Loss De	velopment			
		Losses Pai	d as of:								
Accident	6	18	30	42	54	66	78	90	102	114	126
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001									367,930	418,772	470,725
2001-2002								258,323	607,471	766,633	1,029,354
2002-2003							77,597	126,932	163,862	210,349	377,268
2003-2004							21,057	151,728	302,937	395,608	480,720
2004-2005						63,571	87,226	142,521	164,946	319,981	357,821
2005-2006							41,774	191,927	344,679	377,329	452,915
2006-2007				56,074	206,592	281,994	405,486	615,341	769,011	1,102,966	
2007-2008								45,884	106,333		
2008-2009						7,468	24,017	39,667	•		
2009-2010					10,328	97,117	111,611	,			
2010-2011				2,270	83,989	208,211	,-				
2011-2012				_, 0	47,878	200,2					
2012-2013					,0.0						
2013-2014											
2014-2015											
2015-2016											
2013-2010											
		Paid Loss D	evelopment I	Factors:							
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001	IVIOLITIS	MOULT	MONTHS	MOUNTS	IVIOLITIES	MOHILIS	MOHINS	IVIOLITIES	1.138	1.124	1.079
2000-2001								2.252	1.136	1.343	
2001-2002							1.636	2.352 1.291	1.282	1.794	1.091 1.458
2003-2004						4.070	7.205	1.997	1.306	1.215	1.295
2004-2005						1.372	1.634	1.157	1.940	1.118	1.078
2005-2006				0.004	4.005	4 400	4.594	1.796	1.095	1.200	
2006-2007				3.684	1.365	1.438	1.518	1.250	1.434		
2007-2008								2.317			
2008-2009						3.216	1.652				
2009-2010					9.403	1.149					
2010-2011				37.000	2.479						
2011-2012											
2012-2013											
2013-2014											
2014-2015											
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Average				20.342	4.416	1.794	3.040	1.737	1.351	1.299	1.200
Dollar-weighted											
Averages											
3-yr								1.430	1.408	1.182	1.282
4-yr								1.391	1.388	1.280	1.194
Industry	5.004	3.280	2.571	1.941	1.591	1.380	1.272	1.209	1.134	1.089	1.075
Factors	28.833	10.697	6.552	4.556	3.406	2.796	2.448	2.213	2.030	1.878	1.758
Prior	22.115	8.476	5.205	3.641	2.758	2.270	1.992	1.803	1.687	1.598	1.517
Octobril	05 474	0.470					4.000	4.000			
Selected	25.474	8.476	5.205	3.641	2.758	2.270	1.992	1.803	1.687	1.598	1.517
Cumulatad	2 272 070 000	00 100 117	10 522 002	2 024 604	EEE OEZ	204 220	00.600	44 500	24.604	14 600	0.460
Cumulated	2,272,079.988	09,192.117	10,522.902	2,021.697	555.257	201.326	88.690	44.523	24.694	14.638	9.160

Judicial Branch Workers' Compensation Program - Trial Courts Paid between \$250,000 and \$1,000,000 Loss Development

	Losses Paid	as of:	. 3.0 20.110	+=00,000	Δ.,,,	.00 2000 2010.0					
Accident Year 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	138 Months 507,948 1,123,512 549,918 622,324 385,829	150 Months 541,963 1,208,329 662,012 722,364	162 Months 574,009 937,176 800,533	174 Months 600,925 937,599	186 Months 632,731						
2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	138-150 Months 1.067 1.075 1.204 1.161	150-162 Months 1.059 0.776 1.209	162-174 Months 1.047 1.000	174-186 Months 1.053	186-Ult. Months						
Average Dollar-weighted Averages 3-yr	138-150 Months 1.127	150-162 Months 1.015	162-174 Months 1.024	174-186 Months 1.053	186-Ult. Months						
4-yr	1.118										
Industry	1.062	1.050	1.040	1.035	1.032	1.030	1.030	1.030	1.030	1.047	1.236
Factors Prior	1.681 1.446	1.622 1.386	1.565 1.336	1.515 2.255	2.333						
					4.004						
Selected	1.446	1.386	1.336	1.250	1.804						
Cumulated	6.038	4.176	3.013	2.255	1.804						

## Judicial Branch Workers' Compensation Program - Trial Courts

## Exposure and Development Method Based on Reported Losses

				Percentage		Incurred	
	Trended	Reported	Loss	of Losses		but not	Ultimate
Accident	Payroll	Losses as	Development	Yet to Be	Program	Reported	Program
Year	(\$00)	of 12/31/15	Factor	Reported	Rate	(IBNR)	Losses
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
2000-2001	\$3,236,280	\$9,535,872	1.014	0.014	\$3.106	\$140,726	\$9,676,598
2001-2002	6,825,088	13,884,528	1.019	0.019	2.126	275,693	14,160,221
2002-2003	7,894,117	18,050,071	1.026	0.025	2.393	472,266	18,522,337
2003-2004	8,648,587	19,547,704	1.037	0.036	2.352	732,293	20,279,997
2004-2005	8,819,481	13,808,463	1.051	0.049	1.683	727,316	14,535,779
2005-2006	9,358,684	13,725,065	1.069	0.065	1.547	941,062	14,666,127
2006-2007	9,911,755	13,131,759	1.090	0.083	1.316	1,082,641	14,214,400
2007-2008	10,711,233	12,749,442	1.115	0.103	1.324	1,460,712	14,210,154
2008-2009	10,949,280	10,865,292	1.143	0.125	1.166	1,595,858	12,461,150
2009-2010	10,057,336	14,871,315	1.176	0.150	1.778	2,682,292	17,553,607
2010-2011	9,964,378	13,585,768	1.216	0.178	1.644	2,915,896	16,501,664
2011-2012	9,698,495	11,644,413	1.264	0.209	1.647	3,338,445	14,982,858
2012-2013	8,779,214	11,711,821	1.344	0.256	1.664	3,739,805	15,451,626
2013-2014	8,549,260	8,970,733	1.581	0.367	1.675	5,255,444	14,226,177
2014-2015	8,224,909	5,086,907	2.128	0.530	1.750	7,628,603	12,715,510
Totals	\$131,628,097	\$191,169,153				\$32,989,052	\$224,158,205

#### Notes:

- (A) From Appendix TC-L, Column (C).
- (B) Provided by the Judicial Council. These losses exclude amounts incurred above the Judicial Council's SIR for each year.
- (C) From Appendix TC-A, Page 1, Column (F).
- (D) 1 1/(C).
- (E) From Appendix TC-C, Page 3, Column (H).
- (F) (A) x (D) x (E).
- (G) (B) + (F).

This exhibit shows the calculation of ultimate losses based on the assumption that there is an underlying relationship between losses and payroll that changes in regular ways over time. The method relies on the premise that the losses that are currently unreported will cost what this relationship would suggest.

## Judicial Branch Workers' Compensation Program - Trial Courts

## Exposure and Development Method Based on Paid Losses

				Percentage			
	Trended	Paid	Loss	of Losses		Incurred	Ultimate
Accident	Payroll	Losses as	Development	Yet to Be	Program	but not	Program
Year	(\$00)	of 12/31/15	Factor	Paid	Rate	Paid	Losses
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
2000-2001	\$3,236,280	\$9,230,609	1.086	0.079	\$3.106	\$794,099	\$10,024,708
2001-2002	6,825,088	13,505,342	1.106	0.096	2.126	1,392,973	14,898,315
2002-2003	7,894,117	16,897,570	1.128	0.113	2.393	2,134,640	19,032,210
2003-2004	8,648,587	18,378,793	1.155	0.134	2.352	2,725,758	21,104,551
2004-2005	8,819,481	13,067,694	1.180	0.153	1.683	2,271,008	15,338,702
2005-2006	9,358,684	12,189,275	1.210	0.174	1.547	2,519,152	14,708,427
2006-2007	9,911,755	11,931,014	1.246	0.197	1.316	2,569,642	14,500,656
2007-2008	10,711,233	11,502,979	1.288	0.224	1.324	3,176,695	14,679,674
2008-2009	10,949,280	9,946,908	1.350	0.259	1.166	3,306,617	13,253,525
2009-2010	10,057,336	12,916,360	1.428	0.300	1.778	5,364,583	18,280,943
2010-2011	9,964,378	10,762,466	1.532	0.347	1.644	5,684,359	16,446,825
2011-2012	9,698,495	9,300,899	1.681	0.405	1.647	6,469,236	15,770,135
2012-2013	8,779,214	7,910,587	1.979	0.495	1.664	7,231,263	15,141,850
2013-2014	8,549,260	5,266,456	2.639	0.621	1.675	8,892,727	14,159,183
2014-2015	8,224,909	2,346,387	4.647	0.785	1.750	11,298,969	13,645,356
Totals	\$131,628,097	\$165,153,339				\$65,831,721	\$230,985,060

#### Notes:

- (A) From Appendix TC-L, Column (C).
- (B) Provided by the Judicial Council. These losses exclude amounts paid above the Judicial Council's SIR for each year.
- (C) From Appendix TC-B, Page 1, Column (F).
- (D) 1 1/(C).
- (E) From Appendix TC-C, Page 3, Column (H).
- (F) (A) x (D) x (E).
- (G) (B) + (F).

This exhibit shows the calculation of ultimate losses based on the assumption that there is an underlying relationship between losses and payroll that changes in regular ways over time. The method relies on the premise that the losses that are currently unpaid will cost what this relationship would suggest.

## Judicial Branch Workers' Compensation Program - Trial Courts

## Exposure and Development Method

Accident Year	Trended Payroll (\$00) (A)	Ultimate Limited Losses (B)	Trend Factor (C)	Trended Limited Losses (D)	Trended Limited Loss Rate (E)	Limited Loss Rate (F)	Factor to SIR (G)	Program Loss Rate (H)
2000-2001	\$3,236,280	\$9,253,000	0.807	\$7,467,171	\$2.307	\$2.859	1.086	\$3.106
2001-2002	6,825,088	13,292,000	0.812	10,793,104	1.581	1.948	1.091	2.126
2002-2003	7,894,117	17,266,000	0.860	14,848,760	1.881	2.187	1.094	2.393
2003-2004	8,648,587	18,445,000	1.089	20,086,605	2.323	2.133	1.103	2.352
2004-2005	8,819,481	13,402,000	1.406	18,843,212	2.137	1.520	1.107	1.683
2005-2006	9,358,684	13,012,000	1.499	19,504,988	2.084	1.390	1.113	1.547
2006-2007	9,911,755	11,661,000	1.422	16,581,942	1.673	1.176	1.119	1.316
2007-2008	10,711,233	12,604,000	1.321	16,649,884	1.554	1.177	1.125	1.324
2008-2009	10,949,280	11,293,000	1.229	13,879,097	1.268	1.031	1.131	1.166
2009-2010	10,057,336	15,717,000	1.121	17,618,757	1.752	1.563	1.138	1.778
2010-2011	9,964,378	13,972,000	1.079	15,075,788	1.513	1.437	1.144	1.644
2011-2012	9,698,495	13,185,000	1.083	14,279,355	1.472	1.431	1.151	1.647
2012-2013	8,779,214	13,605,000	1.079	14,679,795	1.672	1.437	1.158	1.664
2013-2014	8,549,260	12,073,000	1.079	13,026,767	1.524	1.437	1.166	1.675
2014-2015	8,224,909	9,296,000	1.039	9,658,544	1.174	1.492	1.173	1.750
Total/Avg	\$131,628,097	\$198,076,000		\$222,993,769	\$1.694			
09/10-12/13	38,499,423	56,479,000		61,653,695	\$1.601			
09/10-13/14	47,048,683	68,552,000		74,680,462	\$1.587			
10/11-14/15	45,216,256	62,131,000		66,720,249	\$1.476			

Selected Limited Rate:

Prior Selected Limited Rate:

\$1.550

\$1.630

Notes:

- (A) From Appendix TC-L, Column (C).
- (B) Selected average of results from Appendices A and B.
- (C) From Appendix TC-E, Column (B).
- (D) (B) x (C).
- (E) (D)/(A).
- (F) Selected Limited Rate / (C). For 2009-2010 and prior (B) / (A).
- (G) Based on a Weibull distribution, a mathematical model of claim sizes.
- (H) (F) x (G).

This exhibit shows the calculation of the underlying historical relationship between losses and payroll that is needed to apply the estimation methods shown on pages 1 and 2 of this Appendix.

Judicial Branch Workers' Compensation Program - Trial Courts

## Frequency and Severity Method

	Ultimate	Adjusted	Ultimate
Accident	Program	Ultimate	Program
Year	Severity	Claims	Losses
	(A)	(B)	(C)
2000-2001	\$24,340	413	\$10,052,420
2001-2002	21,178	685	14,506,930
2002-2003	21,743	869	18,894,667
2003-2004	18,472	1,101	20,337,672
2004-2005	15,283	971	14,839,793
2005-2006	15,342	944	14,482,848
2006-2007	14,104	925	13,046,200
2007-2008	17,879	793	14,178,047
2008-2009	14,866	872	12,963,152
2009-2010	22,050	791	17,441,550
2010-2011	21,462	759	16,289,658
2011-2012	22,157	665	14,734,405
2012-2013	23,043	636	14,655,348
2013-2014	23,923	577	13,803,571
2014-2015	25,734	544	13,999,296
Total		11,545	\$224,225,557

#### Notes:

- (A) From Appendix TC-D, Page 2, Column (H).
- (B) From Appendix TC-D, Page 2, Column (B).
- (C) (A) x (B).

This exhibit shows the calculation of the estimated ultimate losses for each year based on the observed average frequency and severity of claims.

## Judicial Branch Workers' Compensation Program - Trial Courts

## Frequency and Severity Method

	Ultimate	Adjusted	Ultimate		Trended			
Accident	Limited	Ultimate	Limited	Trend	Limited	Limited	Factor	Program
Year	Losses	Claims	Severity	Factor	Severity	Severity	to SIR	Severity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2000-2001	\$9,253,000	413	\$22,404	1.264	\$28,319	\$22,404	1.086	\$24,340
2001-2002	13,292,000	685	19,404	1.234	23,945	19,404	1.091	21,178
2002-2003	17,266,000	869	19,869	1.269	25,214	19,869	1.094	21,743
2003-2004	18,445,000	1,101	16,753	1.559	26,118	16,753	1.103	18,472
2004-2005	13,402,000	971	13,802	1.954	26,969	13,802	1.107	15,283
2005-2006	13,012,000	944	13,784	2.022	27,871	13,784	1.113	15,342
2006-2007	11,661,000	925	12,606	1.860	23,447	12,606	1.119	14,104
2007-2008	12,604,000	793	15,894	1.678	26,670	15,894	1.125	17,879
2008-2009	11,462,000	872	13,144	1.515	19,913	13,144	1.131	14,866
2009-2010	15,333,000	791	19,384	1.341	25,994	19,384	1.138	22,050
2010-2011	13,822,000	759	18,211	1.253	22,818	18,755	1.144	21,462
2011-2012	12,902,000	665	19,402	1.221	23,690	19,247	1.151	22,157
2012-2013	13,316,000	636	20,937	1.181	24,727	19,898	1.158	23,043
2013-2014	12,134,000	577	21,029	1.145	24,078	20,524	1.166	23,923
2014-2015	11,061,000	544	20,333	1.071	21,777	21,942	1.173	25,734

Average Limited Severity: \$24,770
Average 11/12-14/15 Limited Severity: \$23,568

Selected Limited Severity: \$23,500
Prior Selected Limited Severity: \$24,000

## Notes:

- (A) Selected average of results from Appendices A, B, and C.
- (B) Appendix TC-D, Page 3, Column (C).
- (C) (A) / (B).
- (D) From Appendix TC-E, Column (J).
- (E) (C) x (D).
- (F) Selected Limited Severity / (D).
- (G) Based on a Weibull distribution, a mathematical model of claim sizes.
- (H) (F) x (G).

This exhibit shows the calculation of the historical average cost per claim, or severity. The observed average severity is used in the method shown on page 1 of this Appendix.

## Judicial Branch Workers' Compensation Program - Trial Courts

## Frequency and Severity Method Projection of Ultimate Claims

Accident Year	Reported Claim Development (A)	Closed Claim Development (B)	Selected Ultimate Claims (C)	Trended Payroll (\$000,000) (D)	Claim Frequency (E)	Trend Factor (F)	Trended Claim Frequency (G)
2000-2001	413	398	413	324	1.276	0.633	0.808
2001-2002	685	670	685	683	1.004	0.653	0.656
2002-2003	869	845	869	789	1.101	0.673	0.741
2003-2004	1,101	1,078	1,101	865	1.273	0.693	0.882
2004-2005	971	958	971	882	1.101	0.715	0.787
2005-2006	944	923	944	936	1.009	0.737	0.744
2006-2007	925	916	925	991	0.933	0.760	0.709
2007-2008	793	776	793	1,071	0.740	0.783	0.579
2008-2009	872	877	872	1,095	0.796	0.807	0.642
2009-2010	791	780	791	1,006	0.786	0.832	0.654
2010-2011	759	742	759	996	0.762	0.859	0.655
2011-2012	665	655	665	970	0.686	0.885	0.607
2012-2013	636	596	636	878	0.724	0.912	0.660
2013-2014	577	548	577	855	0.675	0.941	0.635
2014-2015	544	532	544	822	0.661	0.970	0.641
Total	11,545	11,294	11,545	13,162.810			0.686
				(H)	Selected 2015-20	016 Frequency:	0.700
					Prior Selec	cted Frequency:	0.750
	(I) (J) (K) (L)	Program Year: Trend Factor: Selected Freque Estimated Payro Ultimate Claims:	II (\$000,000):	2015-2016 1.000 0.700 \$831 582	2016-2017 0.970 0.679 \$848 576	2017-2018 0.941 0.659 \$865 570	2018-2019 0.913 0.639 \$882 564

#### Notes:

- (A) From Appendix TC-D, Page 4, (C).
- (B) From Appendix TC-D, Page 5, (C).
- (C) Selected from (A) and (B).
- (D) From Appendix TC-L, Column (C) divided by 10,000.
- (E) (C) / (D).
- (F) From Appendix TC-E.

- (G) (E) x (F).
- (H) The selected frequency of .700 is based on (G).
- (I) From Appendix TC-E.
- (J) (H) x (I).
- (K) From Appendix TC-L, Column (C) divided by 10,000
- (L) (J) x (K).

This exhibit summarizes the estimated numbers of claims and shows the estimated frequencies per \$1,000,000 of trended payroll.

## Judicial Branch Workers' Compensation Program - Trial Courts

## Frequency and Severity Method Reported Claim Count Development

	Claims	Reported		
	Reported	Claim		Trended
Accident	as of	Development	Ultimate	Claim
Year	12/31/2015	Factor	Claims	Frequency
	(A)	(B)	(C)	(D)
2000-2001	413	1.000	413	0.808
2001-2002	685	1.000	685	0.655
2002-2003	869	1.000	869	0.741
2003-2004	1,101	1.000	1,101	0.882
2004-2005	971	1.000	971	0.787
2005-2006	944	1.000	944	0.743
2006-2007	925	1.000	925	0.709
2007-2008	793	1.000	793	0.580
2008-2009	872	1.000	872	0.643
2009-2010	791	1.000	791	0.654
2010-2011	759	1.000	759	0.654
2011-2012	664	1.001	665	0.607
2012-2013	633	1.004	636	0.661
2013-2014	572	1.009	577	0.635
2014-2015	529	1.028	544	0.642
Total	11,521		11,545	0.686

Notes:

- (A) Provided by the Judicial Council.
- (B) From Appendix TC-D, Page 6.
- (C) (A) x (B).
- (D) (C) / [Appendix TC-D, Page 3, (D)] x [Appendix TC-D, Page 3, (F)].

This exhibit shows the calculation of estimated ultimate claims for each year based on reported claims as provided by the Judicial Council. These numbers of claims tend to "develop" or change from period to period as more claims are filed. This development tends to follow quantifiable patterns over time.

## Judicial Branch Workers' Compensation Program - Trial Courts

## Frequency and Severity Method Closed Claim Count Development

	Claims	Closed		
	Closed	Claim		Trended
Accident	as of	Development	Ultimate	Claim
Year	12/31/2015	Factor	Claims	Frequency
	(A)	(B)	(C)	(D)
2000-2001	398	1.001	398	0.778
2001-2002	669	1.002	670	0.641
2002-2003	842	1.003	845	0.720
2003-2004	1,068	1.009	1,078	0.864
2004-2005	945	1.014	958	0.777
2005-2006	904	1.021	923	0.727
2006-2007	890	1.029	916	0.702
2007-2008	747	1.039	776	0.567
2008-2009	834	1.051	877	0.646
2009-2010	727	1.073	780	0.645
2010-2011	672	1.104	742	0.640
2011-2012	567	1.155	655	0.598
2012-2013	490	1.216	596	0.619
2013-2014	413	1.328	548	0.603
2014-2015	330	1.611	532	0.627
Total	10,496		11,294	0.670

Notes:

- (A) Provided by the Judicial Council.
- (B) From Appendix TC-D, Page 7.
- (C) (A) x (B).
- (D) (C) / [Appendix TC-D, Page 3, (D)] x [Appendix TC-D, Page 3, (F)].

This exhibit shows the calculation of estimated ultimate claims for each year based on closed claims as provided by the Judicial Council. These numbers of closed claims tend to "develop" or change from period to period as more claims are closed. This development tends to follow quantifiable patterns over time.

#### Judicial Branch Workers' Compensation Program - Trial Courts Reported Claim Count Development

Number of Claims Reported as of: Accident 6 18 30 42 54 66 78 90 102 114 126 138 150 162 Months Months Months Months Months Months Months Months Months Year Months Months Months Months 2000-2001 410 409 409 409 410 410 2001-2002 694 676 679 680 682 684 684 868 2002-2003 890 867 867 867 867 869 869 2003-2004 1,099 1,098 1,101 1,101 1,101 1,101 1,101 1,101 2004-2005 971 972 970 969 969 969 969 971 2005-2006 930 931 941 941 941 942 942 944 2006-2007 929 923 923 918 919 921 922 925 792 2007-2008 761 785 793 792 793 792 793 2008-2009 413 857 866 868 870 871 872 872 767 788 2009-2010 355 783 783 789 791 2010-2011 328 730 749 753 757 759 2011-2012 264 647 658 660 664 2012-2013 283 625 635 633 2013-2014 274 573 572 2014-2015 246 529 2015-2016 250 Reported Claim Count Development Factors: 6-18 18-30 30-42 42-54 54-66 66-78 78-90 90-102 102-114 114-126 126-138 138-150 150-162 162-174 Months 1.000 2000-2001 0.998 1.000 1.000 1.002 1.000 1.004 1.003 1.003 1.000 1.001 2001-2002 0.974 1.001 2002-2003 0.974 1.000 1.000 1.000 1.001 1.001 1.000 2003-2004 0.999 1.003 1.000 1.000 1.000 1.000 1.000 2004-2005 1.001 0.998 0.999 1.000 1.000 1.000 1.002 1.001 2005-2006 1.011 1.000 1.000 1.001 1.000 1.002 2006-2007 0.994 1.000 0.995 1.001 1.003 1.001 1.002 2007-2008 1.032 1.009 1.001 0.999 1.001 0.999 1.001 2008-2009 2.075 1.011 1.002 1.002 1.001 1.001 1.000 2009-2010 2.161 1.021 1.000 1.006 1.001 1.003 2.226 2010-2011 1.026 1.005 1.005 1.003 2011-2012 2.451 1.017 1.003 1.006 2012-2013 2.208 1.016 0.997 2013-2014 2.091 0.998 2014-2015 2.150 6-18 18-30 30-42 42-54 54-66 66-78 78-90 90-102 102-114 114-126 126-138 138-150 150-162 162-174 Months 2.195 1.017 1.001 1.003 1.002 1.000 0.997 0.997 1.001 1.001 1.001 1.002 1.000 1.001 Average Claim-weighted Averages 1.001 1.000 2.151 1.011 1.002 1.006 1.002 1.002 1.000 1.001 1.001 1.001 1.001 3-yr 2.225 1.015 1.001 1.005 1.001 1.001 1.000 1.001 1.001 1.001 1.001 1.001 4-yr Industry 2.494 1.052 1.005 1.004 1.002 1.002 1.001 1.000 1.000 1.000 1.000 1.000 1.000 1.000 **Factors** Prior 2.250 1.020 1.003 1.002 1.001 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 2.244 Selected 1.019 1.005 1.003 1.001 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 Cumulated 2.307 1.028 1.009 1.004 1.001 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 DRAFT

## Judicial Branch Workers' Compensation Program - Trial Courts Closed Claim Development

		<b>.</b>			Closed C	Claim Dev	elopment							
		Claims C												
Accident	6	18	30	42	54	66	78	90	102	114	126	138	150	162
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
2000-2001									339	375	382	385	389	390
2001-2002								567	626	649	649	650	659	663
2002-2003							729	806	818	823	823	832	834	842
2003-2004						973	998	1,037	1,050	1,048	1,063	1,062	1,068	
2004-2005					841	872	898	911	920	935	938	945		
2005-2006				774	817	857	878	883	895	894	904			
2006-2007			640	729	767	835	862	871	876	890				
2007-2008		480	589	644	680	701	722	734	747					
2008-2009	94	588	690	753	786	816	823	834						
2009-2010	104	472	570	641	675	692	727							
2010-2011	123	475	564	604	642	672								
2011-2012	73	413	508	529	567	012								
2012-2013	73	385	446	490	301									
2012-2013	97	286	413	430										
			413											
2014-2015	18	330												
2015-2016	59													
		0 10												
		Closed C												
	6-18	18-30	30-42	42-54	54-66	66-78	78-90		102-114					
	Months	Months	Months	Months	Months	Months	Months	Months	Months		Months	Months	Months	
2000-2001									1.106	1.019	1.008	1.010	1.003	1.008
2001-2002								1.104	1.037	1.000	1.002	1.014	1.006	1.009
2002-2003							1.106	1.015	1.006	1.000	1.011	1.002	1.010	
2003-2004						1.026	1.039	1.013	0.998	1.014	0.999	1.006		
2004-2005					1.037	1.030	1.014	1.010	1.016	1.003	1.007			
2005-2006				1.056	1.049	1.025	1.006	1.014	0.999	1.011				
2006-2007			1.139	1.052	1.089	1.032	1.010	1.006	1.016					
2007-2008		1.227	1.093	1.056	1.031	1.030	1.017	1.018						
2008-2009	6.255	1.173	1.091	1.044	1.038	1.009	1.013							
2009-2010	4.538	1.208	1.125	1.053	1.025	1.051								
2010-2011	3.862	1.187	1.071	1.063	1.047									
2011-2012	5.658	1.230	1.041	1.072										
2012-2013	5.347	1.158	1.099											
2013-2014	2.948	1.444												
2014-2015	18.333													
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138	138-150	150-162	162-174
	Months	Months	Months	Months	Months	Months	Months	Months	Months	_	Months	Months		Months
Average	6.706	1.232	1.094	1.057	1.045	1.029	1.029	1.026	1.025	1.008	1.005	1.008	1.006	1.009
Claim-weighted		1.202	1.054	1.007	1.043	1.023	1.025	1.020	1.020	1.000	1.000	1.000	1.000	1.000
Olaim-weighted	Averages													
3-yr	5.353	1.261	1.069	1.062	1.037	1.029	1.013	1.012	1.010	1.010	1.005	1.007	1.007	
3-yı 4-yr	5.438	1.239	1.089	1.062	1.037	1.029	1.013	1.012	1.010	1.008	1.005	1.007	1.007	
•	5.458	1.239	1.004	1.007	1.033	1.030	1.011	1.011	1.007	1.008	1.005	1.007		
Industry	2 007	1 202	1.005	1 0 4 0	1.007	1 000	1 040	1 000	1 000	1 005	1 000	1 000	1.004	1 001
Factors	2.887	1.280	1.065	1.040	1.027	1.020	1.013	1.009	1.006	1.005	1.003	1.003	1.001	1.001
Prior	5.150	1.205	1.095	1.052	1.049	1.029	1.021	1.012	1.010	1.008	1.007	1.005	1.005	1.001
Selected	5.222	1.213	1.092	1.053	1.046	1.029	1.021	1.012	1.010	1.008	1.007	1.005	1.006	1.001
	- : <b>-</b>	•				9		· · · · -						
Cumulated	8.413	1.611	1.328	1.216	1.155	1.104	1.073	1.051	1.039	1.029	1.021	1.014	1.009	1.003
3	5.110		020		00					020				

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#### Judicial Branch Workers' Compensation Program - Trial Courts

#### Loss Trend Factors

		Factor to								
	Benefit	2015-2016	2016-2017	2017-2018			2016-2017	2017-2018	2018-2019	
Accident	Level	Loss Rate	Loss Rate	Loss Rate	Loss Rate	Frequency	Frequency	Frequency	Frequency	Severity
Year	Factor	Level								
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1004 1005	1 607	1 464	1 161	4 457	1 110	0.500	0.540	0.407	0.400	0.700
1994-1995	1.627	1.461	1.464	1.457	1.449	0.528	0.512	0.497	0.482	2.732
1995-1996	1.498	1.351	1.354	1.347	1.340	0.544	0.528	0.512	0.497	2.454
1996-1997	1.344	1.217	1.220	1.213	1.207	0.561	0.544	0.528	0.512	2.147
1997-1998	1.164	1.059	1.061	1.056	1.050	0.578	0.561	0.544	0.528	1.814
1998-1999	1.037	0.948	0.950	0.945	0.940	0.596	0.578	0.561	0.544	1.578
1999-2000	0.931	0.855	0.857	0.853	0.848	0.614	0.596	0.578	0.561	1.381
2000-2001	0.873	0.807	0.809	0.805	0.801	0.633	0.614	0.596	0.578	1.264
2001-2002	0.874	0.812	0.814	0.810	0.805	0.653	0.633	0.614	0.596	1.234
2002-2003	0.921	0.860	0.862	0.858	0.854	0.673	0.652	0.633	0.614	1.269
2003-2004	1.160	1.089	1.092	1.086	1.081	0.693	0.673	0.653	0.633	1.559
2004-2005	1.489	1.406	1.409	1.402	1.395	0.715	0.694	0.673	0.653	1.954
2005-2006	1.579	1.499	1.502	1.495	1.487	0.737	0.715	0.694	0.673	2.022
2006-2007	1.490	1.422	1.425	1.418	1.411	0.760	0.738	0.715	0.694	1.860
2007-2008	1.377	1.321	1.324	1.318	1.311	0.783	0.760	0.737	0.715	1.678
2008-2009	1.275	1.229	1.232	1.226	1.220	0.807	0.783	0.760	0.737	1.515
2009-2010	1.156	1.121	1.123	1.118	1.112	0.832	0.808	0.784	0.760	1.341
2010-2011	1.107	1.079	1.082	1.076	1.071	0.859	0.833	0.808	0.784	1.253
2011-2012	1.106	1.083	1.086	1.080	1.075	0.885	0.859	0.833	0.808	1.221
2012-2013	1.096	1.079	1.082	1.076	1.071	0.912	0.885	0.859	0.833	1.181
2013-2014	1.090	1.079	1.081	1.076	1.070	0.941	0.913	0.886	0.859	1.145
2014-2015	1.045	1.039	1.042	1.036	1.031	0.970	0.942	0.913	0.886	1.071
2015-2016	1.000	1.000	1.002	0.997	0.992	1.000	0.970	0.941	0.913	1.000
2016-2017	0.993		1.000	0.995	0.990		1.000	0.970	0.941	
2017-2018	0.993			1.000	0.995			1.000	0.970	
2018-2019	0.993				1.000				1.000	

#### Notes:

(A) Based on WCIRB.

(B) - (E) (A) adjusted for a -0.5% annual loss rate trend.

(F) - (I) (A) adjusted for a -3.0% annual frequency trend.

(J) (A) adjusted for a 2.5% annual severity trend.

This exhibit shows the calculation of the ways in which we expect claims costs to have changed over the past twenty years due to changes in statutory workers' compensation benefit levels and changes in actual claims costs in excess of changes in payroll. Changes in the ways in which claims are filed as a result of greater awareness of workers' compensation benefits are not generally reflected in the statutory benefit level factors shown above, but may be part of the reason for changes in actual claims costs in excess of payroll changes.

#### Judicial Branch Workers' Compensation Program - Trial Courts

## Outstanding Liability for Unallocated Loss Adjustment Expenses as of 6/30/15

	Number of Claims Active	Average ULAE		Trended ULAE	
	During	Charge	Inflation	Charge	ULAE
Fiscal	Fiscal	per Active	Trend	per Active	Paid During
Year	Year	Claim	Factor	Claim	Year
(A)	(B)	(C)	(D)	(E)	(F)
2015-2016	1,169.0	\$1,297	1.000	\$1,297	\$1,516,193
2016-2017	749.5	1,297	1.050	1,362	1,020,819
2017-2018	531.2	1,297	1.103	1,431	760,147
2018-2019	385.5	1,297	1.158	1,502	579,021
2019-2020	266.3	1,297	1.216	1,577	419,955
2020-2021	183.7	1,297	1.277	1,656	304,207
2021-2022	127.5	1,297	1.341	1,739	221,723
2022-2023	88.1	1,297	1.408	1,826	160,871
2023-2024	59.9	1,297	1.478	1,917	114,828
2024-2025	38.6	1,297	1.552	2,013	77,702
2025-2026	23.6	1,297	1.630	2,114	49,890
2026-2027	13.4	1,297	1.712	2,220	29,748
2027-2028	7.2	1,297	1.798	2,332	16,790
2028-2029	3.7	1,297	1.888	2,449	9,061
2029-2030	2.4	1,297	1.982	2,571	6,170
2030-2031	1.8	1,297	2.081	2,699	4,858
2031-2032	1.1	1,297	2.185	2,834	3,117
2032-2033	0.6	1,297	2.294	2,975	1,785

(G) Total ULAE Outstanding as of 6/30/15:

\$5,296,885

(H) Total ULAE Outstanding as of 12/31/15:

\$5,287,000

#### Notes:

- (A) We assume fiscal years will be 7/1 to 6/30.
- (B) Based on an estimated claim closing pattern.
- (C) Based on claims administration payment information provided by the Judicial Council.
- (D) We assume ULAE costs will increase at 5.0% per year.
- (E) (C) x (D).
- (F) (B) x (E).
- (G) Total of Column (F).
- (H) (G) from this page and the next, interpolated to 12/31/15.

This exhibit shows the calculation of the outstanding ULAE based on the expected pattern of claims closings and assumptions about future claims administration costs per open claim.

#### Judicial Branch Workers' Compensation Program - Trial Courts

## Outstanding Liability for Unallocated Loss Adjustment Expenses as of 6/30/16

Fiscal Year (A)	Number of Claims Active During Fiscal Year (B)	Average ULAE Charge per Active Claim (C)	Inflation Trend Factor (D)	Trended ULAE Charge per Active Claim (E)	ULAE Paid During Year (F)
2016-2017	1,105.4	\$1,297	1.050	\$1,362	\$1,505,555
2017-2018	709.7	1,297	1.103	1,431	1,015,581
2018-2019	508.6	1,297	1.158	1,502	763,917
2019-2020	357.4	1,297	1.216	1,577	563,620
2020-2021	250.4	1,297	1.277	1,656	414,662
2021-2022	174.7	1,297	1.341	1,739	303,803
2022-2023	122.2	1,297	1.408	1,826	223,137
2023-2024	85.1	1,297	1.478	1,917	163,137
2024-2025	57.9	1,297	1.552	2,013	116,553
2025-2026	37.9	1,297	1.630	2,114	80,121
2026-2027	23.2	1,297	1.712	2,220	51,504
2027-2028	13.6	1,297	1.798	2,332	31,715
2028-2029	7.2	1,297	1.888	2,449	17,633
2029-2030	3.6	1,297	1.982	2,571	9,256
2030-2031	2.4	1,297	2.081	2,699	6,478
2031-2032	1.7	1,297	2.185	2,834	4,818
2032-2033	1.2	1,297	2.294	2,975	3,570
2033-2034	0.6	1,297	2.409	3,124	1,874

(G) Total ULAE Outstanding as of 6/30/16:

\$5,276,934

## Notes:

- (A) We assume fiscal years will be 7/1 to 6/30.
- (B) Based on an estimated claim closing pattern.
- (C) Based on claims administration payment information provided by the Judicial Council.
- (D) We assume ULAE costs will increase at 5.0% per year.
- (E) (C) x (D).
- (F) (B) x (E).
- (G) Total of Column (F).

This exhibit shows the calculation of the outstanding ULAE based on the expected pattern of claims closings and assumptions about future claims administration costs per open claim.

### Payment and Reserve Forecast

### Calendar Period

Accident Year	As of <u>12/31/2015</u>	1/1/2016 to 6/30/2016	7/1/2016 to <u>6/30/2017</u>	7/1/2017 to <u>6/30/2018</u>	7/1/2018 to <u>6/30/2019</u>
2000-2001	<b>#0.000.000</b>	<b>#0.000.000</b>	<b>#0.000.000</b>	<b>#0.000.000</b>	<b>#0.000.000</b>
Ultimate Loss Paid in Calendar Period	\$9,669,000	\$9,669,000 95,569	\$9,669,000 342,822	\$9,669,000	\$9,669,000
Paid to Date Outstanding Liability	9,230,609 438,391	9,326,178 342,822	9,669,000	9,669,000	9,669,000
2001-2002					
Ultimate Loss Paid in Calendar Period	\$14,148,000 -	\$14,148,000 55.269	\$14,148,000 172,105	\$14,148,000 415,284	\$14,148,000
Paid to Date Outstanding Liability	13,505,342 642,658	13,560,611 587,389	13,732,716 415,284	14,148,000	14,148,000
Odistanding Elability	042,030	307,300	410,204		
2002-2003	¢49,540,000	¢48 540 000	¢49,540,000	£40 E40 000	£40 E40 000
Ultimate Loss Paid in Calendar Period	\$18,519,000 -	\$18,519,000 124,850	\$18,519,000 245,439	\$18,519,000 366,584	\$18,519,000 884,557
Paid to Date	16,897,570	17,022,420	17,267,859	17,634,443	18,519,000
Outstanding Liability	1,621,430	1,496,580	1,251,141	884,557	
2003-2004					
Ultimate Loss	\$20,271,000	\$20,271,000	\$20,271,000	\$20,271,000	\$20,271,000
Paid in Calendar Period	-	149,484	264,894	242,364	361,991
Paid to Date Outstanding Liability	18,378,793 1,892,207	18,528,277 1,742,723	18,793,171 1,477,829	19,035,535 1,235,465	19,397,526 873,474
Outstanding Liability	1,092,207	1,742,723	1,477,029	1,235,465	073,474
2004-2005					
Ultimate Loss	\$14,513,000	\$14,513,000	\$14,513,000	\$14,513,000	\$14,513,000
Paid in Calendar Period	-	89,609	184,375	178,041	162,898
Paid to Date Outstanding Liability	13,067,694 1,445,306	13,157,303 1,355,697	13,341,678 1,171,322	13,519,719 993,281	13,682,617 830,383
Odistanding Elability	1,440,000	1,000,007	1,171,022	333,201	030,303
2005-2006					
Ultimate Loss	\$14,711,000	\$14,711,000	\$14,711,000	\$14,711,000	\$14,711,000
Paid in Calendar Period	-	151,304	291,562	282,725	273,012
Paid to Date	12,189,275 2,521,725	12,340,579 2,370,421	12,632,141 2,078,859	12,914,866 1,796,134	13,187,878 1,523,122
Outstanding Liability	2,521,725	2,370,421	2,076,659	1,790,134	1,323,122
2006-2007					
Ultimate Loss	\$14,590,000	\$14,590,000	\$14,590,000	\$14,590,000	\$14,590,000
Paid in Calendar Period	-	159,539	302,433	270,233	262,042
Paid to Date	11,931,014	12,090,553	12,392,986	12,663,219	12,925,261
Outstanding Liability	2,658,986	2,499,447	2,197,014	1,926,781	1,664,739

### Payment and Reserve Forecast

### Calendar Period

Accident Year	As of <u>12/31/2015</u>	1/1/2016 to 6/30/2016	7/1/2016 to <u>6/30/2017</u>	7/1/2017 to <u>6/30/2018</u>	7/1/2018 to <u>6/30/2019</u>
2007-2008	\$14.546.000	\$14 F16 000	¢4.4.546.000	£14 E16 000	¢14 516 000
Ultimate Loss Paid in Calendar Period	\$14,516,000 -	\$14,516,000 174,755	\$14,516,000 337,754	\$14,516,000 302,562	\$14,516,000 270,348
Paid to Date	11,502,979	11,677,734	12,015,488	12,318,050	12,588,398
Outstanding Liability	3,013,021	2,838,266	2,500,512	2,197,950	1,927,602
2008-2009					
Ultimate Loss	\$13,341,000	\$13,341,000	\$13,341,000	\$13,341,000	\$13,341,000
Paid in Calendar Period	-	234,192	401,307	328,273	294,069
Paid to Date	9,946,908	10,181,100	10,582,407	10,910,680	11,204,749
Outstanding Liability	3,394,092	3,159,900	2,758,593	2,430,320	2,136,251
2009-2010					
Ultimate Loss	\$17,521,000	\$17,521,000	\$17,521,000	\$17,521,000	\$17,521,000
Paid in Calendar Period	-	308,511	588,570	470,860	385,167
Paid to Date	12,916,360	13,224,871	13,813,441	14,284,301	14,669,468
Outstanding Liability	4,604,640	4,296,129	3,707,559	3,236,699	2,851,532
2010-2011					
Ultimate Loss	\$16,504,000	\$16,504,000	\$16,504,000	\$16,504,000	\$16,504,000
Paid in Calendar Period	-	396,166	726,970	632,721	506,181
Paid to Date	10,762,466	11,158,632	11,885,602	12,518,323	13,024,504
Outstanding Liability	5,741,534	5,345,368	4,618,398	3,985,677	3,479,496
2011-2012					
Ultimate Loss	\$14,785,000	\$14,785,000	\$14,785,000	\$14,785,000	\$14,785,000
Paid in Calendar Period	-	389,371	713,262	595,880	518,626
Paid to Date	9,300,899	9,690,270	10,403,532	10,999,412	11,518,038
Outstanding Liability	5,484,101	5,094,730	4,381,468	3,785,588	3,266,962
2012-2013					
Ultimate Loss	\$15,297,000	\$15,297,000	\$15,297,000	\$15,297,000	\$15,297,000
Paid in Calendar Period	-	664,777	1,102,348	786,700	657,232
Paid to Date	7,910,587	8,575,364	9,677,712	10,464,412	11,121,644
Outstanding Liability	7,386,413	6,721,636	5,619,288	4,832,588	4,175,356
2013-2014					
Ultimate Loss	\$14,193,000	\$14,193,000	\$14,193,000	\$14,193,000	\$14,193,000
Paid in Calendar Period	-	910,507	1,555,111	1,059,592	756,187
Paid to Date	5,266,456	6,176,963	7,732,074	8,791,666	9,547,853
Outstanding Liability	8,926,544	8,016,037	6,460,926	5,401,334	4,645,147

### Payment and Reserve Forecast

### Calendar Period

Accident Year	As of 12/31/2015	1/1/2016 to 6/30/2016	7/1/2016 to <u>6/30/2017</u>	7/1/2017 to 6/30/2018	7/1/2018 to 6/30/2019
2014-2015					
Ultimate Loss	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000
Paid in Calendar Period	=	1,211,976	2,150,977	1,608,388	1,095,893
Paid to Date	2,346,387	3,558,363	5,709,340	7,317,728	8,413,621
Outstanding Liability	11,653,613	10,441,637	8,290,660	6,682,272	5,586,379
2015-2016					
Ultimate Loss	\$7,340,000	\$14,680,000	\$14,680,000	\$14,680,000	\$14,680,000
Paid in Calendar Period	ψ. ,σ. σ,σσσ -	1,369,323	2,578,893	2,125,007	1,588,969
Paid to Date	416,214	1,785,537	4,364,430	6,489,437	8,078,406
Outstanding Liability	6,923,786	12,894,463	10,315,570	8,190,563	6,601,594
,	-,,	, ,	-,,-	-,,	-,,
2016-2017			<b>*45 *** *** *** *** ** ** **</b>	<b>*</b> 45 000 000	<b>*</b> 45 000 000
Ultimate Loss	-	-	\$15,296,000	\$15,296,000	\$15,296,000
Paid in Calendar Period	-	-	1,866,112	2,685,978	2,213,245
Paid to Date	-	-	1,866,112	4,552,090	6,765,335
Outstanding Liability	-	-	13,429,888	10,743,910	8,530,665
2017-2018					
Ultimate Loss	_	_	_	\$15,835,000	\$15,835,000
Paid in Calendar Period	=	-	-	1,931,870	2,780,626
Paid to Date	=	-	-	1,931,870	4,712,496
Outstanding Liability	-	-	-	13,903,130	11,122,504
2018-2019					
Ultimate Loss	=	-	-	-	\$16,390,000
Paid in Calendar Period	=	-	-	-	1,999,580
Paid to Date	=	-	-	-	1,999,580
Outstanding Liability	-	-	-	-	14,390,420
Totals					
Ultimate Loss	\$233,918,000	\$241,258,000	\$256,554,000	\$272,389,000	\$288,779,000
Paid in Calendar Period	-	6,485,202	13,824,934	14,283,062	15,010,623
Paid to Date	165,569,553	172,054,755	185,879,689	200,162,751	215,173,374
Outstanding Liability	68,348,447	69,203,245	70,674,311	72,226,249	73,605,626
Total Outstanding ULAE	5,287,000	5,276,934	5,323,340	5,415,174	5,538,898
Outstanding Liability					
plus ULAE	73,635,447	74,480,179	75,997,651	77,641,423	79,144,524

Notes appear on the next page.

Appendix TC-G Page 4

### Judicial Branch Workers' Compensation Program - Trial Courts

### Payment and Reserve Forecast

### Notes to previous page:

- Accident Year is associated with date of loss. Calendar Period is associated with date of transaction. For example, for the losses which occurred during 2013-2014, \$910,507 is expected to be paid between 1/1/16 and 6/30/16, \$6,176,963 will have been paid by 6/30/16, and the reserve for remaining payments on these claims should be \$8,016,037.
- · Ultimate Losses for each accident year are from Exhibit TC-4, Page 2.
- Paid in Calendar Period is a proportion of the Outstanding Liability from the previous calendar period. These proportions are derived from the paid loss development pattern selected in Appendix B. For example, \$1,555,111 = \$8,016,037 x 19.4%.
- Paid to Date is Paid in Calendar Period plus Paid to Date from previous calendar period. For example, \$7,732,074 = \$1,555,111 + \$6,176,963.
- Outstanding Liability is Ultimate Loss minus Paid to Date. For example, \$8,016,037 = \$14,193,000 - \$6,176,963.

This exhibit shows the calculation of the liability for outstanding claims as of the date of evaluation, the end of the current fiscal year, and the end of the coming fiscal year. It also shows the expected claims payout during the remainder of the current fiscal year and the coming fiscal year. Refer to the Totals at the end of the exhibit for the balance sheet information. The top parts of the exhibit show information for each program year.

### Annual Payments (Historical and Projected)

### Trial Courts Total

	2009	2010	2011	2012	2013	2014	2015	Total
2000-2001 2001-2002 2002-2003 2003-2004	472,952 1,105,388 793,960 912,104	327,238 453,017 405,402 791,374	228,314 447,701 474,420 740,595	64,110 248,693 640,534 533,018	95,207 222,305 357,021 393,815	119,571 -112,523 276,380 427,377	93,152 25,482 302,471 336,318	
2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	1,015,234 1,003,291 1,648,873 2,112,081 3,045,617 429,214 0 0 0 0	719,789 866,929 1,264,130 1,735,203 2,466,555 3,437,354 434,154 0 0 0	649,464 637,727 955,440 1,304,001 1,745,456 3,115,353 3,073,577 427,443 0 0	397,683 720,184 670,153 745,269 968,816 2,160,217 2,521,239 2,760,515 389,782 0	419,160 653,230 691,091 945,996 562,903 1,753,489 1,989,556 2,596,304 2,811,567 502,329 0	362,368 354,475 484,163 956,061 380,223 1,015,646 1,517,095 1,810,904 2,691,342 2,685,539 227,098	191,893 434,700 612,680 518,584 323,109 1,005,089 1,226,845 1,705,733 2,017,896 2,078,587 2,119,289 416,214	
Total	12,538,715	12,901,146	13,799,491	12,820,212	13,993,972	13,195,720	13,408,041	92,657,297
San Diego TD								
Total	2009 168,122	2010 155,855	2011 131,078	2012 138,731	2013 191,637	2014 241,782	2015 0	1,027,206
San Diego TD P	ercent of Trial C	Courts Total Pay	rments					
	2009	2010	2011	2012	2013	2014	2015	
	1.3%	1.2%	0.9%	1.1%	1.4%	1.8%	0.0%	1.1%
			\$	Selected San Di	ego TD Load:			1.0%

### Short- and Long-Term Liabilities

l iahiliti	es as of 12/31/15:			Expected		Discounted	
Liabiliti	Current (Short Term)	Loss and ALAE:		\$5,115,879		\$5,115,879	
	·	ULAE:		1,516,193		1,516,193	
	;	Short-Term Loss and LAE:		\$6,632,072		\$6,632,072	
	Non Compant (Lange T	'\		<b>#</b> 60 000 F60		<b>#</b> 00 000 <b>F</b> 00	
	Non-Current (Long T			\$63,232,568		\$63,232,568	
		ULAE: Long-Term Loss and LAE:		3,770,807 \$67,003,375		3,770,807 \$67,003,375	
		Long-Term Loss and LAL.		φοτ,003,373		φ07,003,373	
	Total Liability	Loss and ALAE:		\$68,348,447		\$68,348,447	
		ULAE:		5,287,000		5,287,000	
		Total Loss and LAE:		\$73,635,447		\$73,635,447	
I iabiliti	es as of 6/30/16:						
	Current (Short Term)	Loss and ALAE:		\$11,958,822		\$11,958,822	
		ULAE:		1,505,555		1,505,555	
	;	Short-Term Loss and LAE:		\$13,464,377		\$13,464,377	
	Non Compant (Lange T	'\		<b>CET 044 400</b>		<b>#</b> 57.044.400	
	Non-Current (Long T	<u>erm</u> ) Loss and ALAE: ULAE:		\$57,244,423		\$57,244,423	
		_		3,771,379		3,771,379	
		Long-Term Loss and LAE:		\$61,015,802		\$61,015,802	
	Total Liability	Loss and ALAE:		\$69,203,245		\$69,203,245	
	-	ULAE:		5,276,934		5,276,934	
		Total Loss and LAE:		\$74,480,179		\$74,480,179	
				Discounts d	ith a Manain fan C		
		-	70%	75%	with a Margin for Co	85%	90%
			Confidence	Confidence	Confidence	Confidence	Confidence
Liabiliti	es as of 12/31/15:						
	Current (Short Term)	Loss and ALAE:	\$5,520,033	\$5,673,510	\$5,857,681	\$6,082,780	\$6,379,501
		ULAE:	1,635,972	1,681,458	1,736,041	1,802,753	1,890,693
	;	Short-Term Loss and LAE:	\$7,156,005	\$7,354,968	\$7,593,722	\$7,885,533	\$8,270,194
	Non-Current (Long T	erm) Loss and ALAE:	\$68,227,941	\$70,124,918	\$72,401,291	\$75,183,523	\$78,851,012
	Iton Canoni (Long 1	ULAE:	4,068,701	4,181,825	4,317,574	4,483,490	4,702,196
		Long-Term Loss and LAE:		\$74,306,743	\$76,718,865	\$79,667,013	\$83,553,208
	Total Liability	Loss and ALAE:	\$73,747,974	\$75,798,428	\$78,258,972	\$81,266,303	\$85,230,513
		ULAE:	5,704,673	5,863,283	6,053,615	6,286,243	6,592,889
		Total Loss and LAE:	\$79,452,647	\$81,661,711	\$84,312,587	\$87,552,546	\$91,823,402
<u>Liabiliti</u>	es as of 6/30/16:						
	Current (Short Term)	Loss and ALAE:	\$12,903,569	\$13,262,334	\$13,692,851	\$14,219,039	\$14,912,651
		ULAE:	1,624,494	1,669,660	1,723,860	1,790,105	1,877,427
	!	Short-Term Loss and LAE:	\$14,528,063	\$14,931,994	\$15,416,711	\$16,009,144	\$16,790,078
	Non-Current (Long T	erm) Loss and ALAE:	\$61,766,732	\$63,484,065	\$65,544,865	\$68,063,619	\$71,383,796
		ULAE:	4,069,318	4,182,460	4,318,229	4,484,170	4,702,909
		Long-Term Loss and LAE:		\$67,666,525	\$69,863,094	\$72,547,789	\$76,086,705
			+00,000,000	¥0.,000,0 <u>2</u> 0	\$55,550,00 F	ψ. =,ο 17,7 00	Ţ. 0,000,100
	Total Liability	Loss and ALAE:	\$74,670,301	\$76,746,399	\$79,237,716	\$82,282,658	\$86,296,447
	<del>_</del>	ULAE:	5,693,812	5,852,120	6,042,089	6,274,275	6,580,336
		Total Loss and LAE:		\$82,598,519	\$85,279,805	\$88,556,933	\$92,876,783

Note: Current (short term) liabilities are the portion of the total estimated liability shown on Appendix TC-G that is expected to be paid out within the coming year. Totals may vary from Exhibit TC-1, due to rounding.

DRAFT Appendix TC-I

### Judicial Branch Workers' Compensation Program - Trial Courts

### Confidence Level Table

Probability	Projected Losses	Outstanding Losses
95%	1.456	1.339
90	1.329	1.247
85	1.251	1.189
80	1.192	1.145
75	1.144	1.109
70	1.103	1.079
65	1.066	1.050
60	1.032	1.025
55	1.000	1.002
50	0.970	0.979
45	0.941	0.957
40	0.912	0.935
35	0.883	0.913
30	0.854	0.891
25	0.823	0.867

To read table: For the above retention, there is a 90% chance that final loss settlements will be less than

1.329 times the average expected amount of losses.

This exhibit shows the loads that must be applied to bring estimated losses at the expected level to the various indicated confidence levels.

DRAFT Appendix TC-J

# Judicial Branch Workers' Compensation Program - Trial Courts Program History

Policy	Policy		Self-Insured R	etention
Year	Year	Policy	Per	
Start Date	End Date	Year	Occurrence	Aggregate
7/4/0000	0/00/0004	0000 0004	0 4 1 - TO 14	(
7/1/2000	6/30/2001	2000-2001	See Appendix TC-K	(none)
7/1/2001	6/30/2002	2001-2002	See Appendix TC-K	(none)
7/1/2002	6/30/2003	2002-2003	See Appendix TC-K	(none)
7/1/2003	6/30/2004	2003-2004	See Appendix TC-K	(none)
7/1/2004	6/30/2005	2004-2005	See Appendix TC-K	(none)
7/1/2005	6/30/2006	2005-2006	See Appendix TC-K	(none)
7/1/2006	6/30/2007	2006-2007	2,000,000	(none)
7/1/2007	6/30/2008	2007-2008	2,000,000	(none)
7/1/2008	6/30/2009	2008-2009	2,000,000	(none)
7/1/2009	6/30/2010	2009-2010	2,000,000	(none)
7/1/2010	6/30/2011	2010-2011	2,000,000	(none)
7/1/2011	6/30/2012	2011-2012	2,000,000	(none)
7/1/2012	6/30/2013	2012-2013	2,000,000	(none)
7/1/2013	6/30/2014	2013-2014	2,000,000	(none)
7/1/2014	6/30/2015	2014-2015	2,000,000	(none)
7/1/2015	6/30/2016	2015-2016	2,000,000	(none)
7/1/2016	6/30/2017	2016-2017	2,000,000	(none)
				, ,
	Third Party			
	Claims		Begin	End
	Administrator		Date	
	Auministrator		Date	Date
	Corvel		7/1/2008	9/30/2014
	AIMS		10/1/2014	Current

This exhibit summarizes some of the key facts about the history of the program.

### Incurred Losses as of 12/31/15

Accident Year (A)	Unlimited Incurred (B)	Subtractions to Losses (C)	Subtractions from Losses (D)	Adjusted Incurred (E)	Incurred Over SIR (F)	Incurred Over \$250,000 (G)	Incurred Capped at \$250,000 (H)	Incurred \$250,000 to SIR Layer (I)	Incurred Capped at SIR (J)	Incurred Capped at SIR & Aggregate (K)
1994-1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995-1996	0	0	0	0	0	0	0	0	0	0
1996-1997	0	0	0	0	0	0	0	0	0	0
1997-1998	0	0	0	0	0	0	0	0	0	0
1998-1999	0	0	0	0	0	0	0	0	0	0
1999-2000	0	0	0	0	0	0	0	0	0	0
2000-2001	10,478,845	0	185,826	10,293,019	757,147	1,113,665	9,179,354	356,518	9,535,872	9,535,872
2001-2002	15,671,747	0	766,811	14,904,935	1,020,408	1,731,149	13,173,787	710,741	13,884,528	13,884,528
2002-2003	18,515,535	0	14,953	18,500,583	450,512	1,405,829	17,094,754	955,317	18,050,071	18,050,071
2003-2004	19,633,429	0	85,725	19,547,704	0	1,321,659	18,226,045	1,321,659	19,547,704	19,547,704
2004-2005	13,812,463	0	4,000	13,808,463	0	604,660	13,203,802	604,660	13,808,463	13,808,463
2005-2006	13,785,805	0	60,740	13,725,065	0	955,828	12,769,237	955,828	13,725,065	13,725,065
2006-2007	13,177,595	0	45,837	13,131,759	0	1,744,538	11,387,221	1,744,538	13,131,759	13,131,759
2007-2008	12,756,181	0	6,738	12,749,442	0	547,688	12,201,755	547,688	12,749,442	12,749,442
2008-2009	10,881,565	0	16,273	10,865,292	0	241,870	10,623,422	241,870	10,865,292	10,865,292
2009-2010	14,872,577	0	1,262	14,871,315	0	426,655	14,444,660	426,655	14,871,315	14,871,315
2010-2011	13,586,032	0	264	13,585,768	0	830,937	12,754,832	830,937	13,585,768	13,585,768
2011-2012	11,649,058	0	4,645	11,644,413	0	66,389	11,578,024	66,389	11,644,413	11,644,413
2012-2013	11,712,561	0	740	11,711,821	0	29,460	11,682,361	29,460	11,711,821	11,711,821
2013-2014	8,971,074	0	341	8,970,733	0	57,190	8,913,543	57,190	8,970,733	8,970,733
2014-2015	5,087,500	0	593	5,086,907	0	0	5,086,907	0	5,086,907	5,086,907
2015-2016	1,841,257	0	0	1,841,257	0	0	1,841,257	0	1,841,257	1,841,257
Total	\$196,433,224	\$0	\$1,194,748	\$195,238,476	\$2,228,067	\$11,077,517	\$184,160,959	\$8,849,450	\$193,010,409	\$193,010,409

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council.
- (C)
- (D) Excess and Subro Recoveries
- (E) (B) + (C) (D).
- (F) Sum of incurred losses in excess of SIR.
- (G) Sum of incurred losses in excess of \$250,000.
- (H) (E) (G).
- (I) (G) (F).
- (J) (E) (F).
- (K) Minimum of (J) and the aggregate stop loss. See Appendix TC-J.

### Paid Losses as of 12/31/15

Accident Year (A)	Unlimited Paid (B)	Subtractions to Losses (C)	Subtractions from Losses (D)	Adjusted Paid (E)	Paid Over SIR (F)	Paid Over \$250,000 (G)	Paid Capped at \$250,000 (H)	Paid \$250,000 to SIR Layer (I)	Paid Capped at SIR (J)	Paid Capped at SIR & Aggregate (K)
1994-1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995-1996	0	0	0	0	0	0	0	0	0	0
1996-1997	0	0	0	0	0	0	0	0	0	0
1997-1998	0	0	0	0	0	0	0	0	0	0
1998-1999	0	0	0	0	0	0	0	0	0	0
1999-2000	0	0	0	0	0	0	0	0	0	0
2000-2001	9,775,160	0	185,826	9,589,334	358,725	632,731	8,956,603	274,006	9,230,609	9,230,609
2001-2002	14,624,539	0	766,811	13,857,728	352,386	937,599	12,920,129	585,213	13,505,342	13,505,342
2002-2003	17,237,957	0	14,953	17,223,004	325,435	800,533	16,422,472	475,098	16,897,570	16,897,570
2003-2004	18,464,518	0	85,725	18,378,793	0	722,364	17,656,429	722,364	18,378,793	18,378,793
2004-2005	13,071,694	0	4,000	13,067,694	0	385,829	12,681,865	385,829	13,067,694	13,067,694
2005-2006	12,250,015	0	60,740	12,189,275	0	452,915	11,736,360	452,915	12,189,275	12,189,275
2006-2007	11,976,850	0	45,837	11,931,014	0	1,102,966	10,828,048	1,102,966	11,931,014	11,931,014
2007-2008	11,509,717	0	6,738	11,502,979	0	106,333	11,396,645	106,333	11,502,979	11,502,979
2008-2009	9,963,181	0	16,273	9,946,908	0	39,667	9,907,242	39,667	9,946,908	9,946,908
2009-2010	12,917,623	0	1,262	12,916,360	0	111,611	12,804,749	111,611	12,916,360	12,916,360
2010-2011	10,762,731	0	264	10,762,466	0	208,211	10,554,256	208,211	10,762,466	10,762,466
2011-2012	9,305,544	0	4,645	9,300,899	0	47,878	9,253,021	47,878	9,300,899	9,300,899
2012-2013	7,911,327	0	740	7,910,587	0	0	7,910,587	0	7,910,587	7,910,587
2013-2014	5,266,797	0	341	5,266,456	0	0	5,266,456	0	5,266,456	5,266,456
2014-2015	2,346,980	0	593	2,346,387	0	0	2,346,387	0	2,346,387	2,346,387
2015-2016	416,214	0	0	416,214	0	0	416,214	0	416,214	416,214
Total	\$167,800,847	\$0	\$1,194,748	\$166,606,098	\$1,036,545	\$5,548,637	\$161,057,461	\$4,512,092	\$165,569,553	\$165,569,553

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council.
- (C)
- (D) Excess and Subro Recoveries
- (E) (B) + (C) (D).
- (F) Sum of paid losses in excess of SIR.
- (G) Sum of paid losses in excess of \$250,000.
- (H) (E) (G).
- (I) (G) (F).
- (J) (E) (F).
- (K) Minimum of (J) and the aggregate stop loss. See Appendix TC-J.

### Case Reserves as of 12/31/15

										Reserves
	;	Subtractions	Subtractions			Reserves	Reserves	Reserves	Reserves	Capped at
Accident	Unlimited	to	from	Adjusted	Reserves	Over	Capped at	\$250,000	Capped at	SIR &
Year	Reserves	Losses	Losses	Reserves	Over SIR	\$250,000	\$250,000	to SIR Layer	SIR	Aggregate
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
1994-1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995-1996	0	0	0	0	0	0	0	0	0	0
1996-1997	0	0	0	0	0	0	0	0	0	0
1997-1998	0	0	0	0	0	0	0	0	0	0
1998-1999	0	0	0	0	0	0	0	0	0	0
1999-2000	0	0	0	0	0	0	0	0	0	0
2000-2001	703,686	0	0	703,686	398,423	480,934	222,751	82,512	305,263	305,263
2001-2002	1,047,207	0	0	1,047,207	668,022	793,549	253,658	125,528	379,185	379,185
2002-2003	1,277,578	0	0	1,277,578	125,077	605,296	672,282	480,219	1,152,501	1,152,501
2003-2004	1,168,911	0	0	1,168,911	0	599,294	569,616	599,294	1,168,911	1,168,911
2004-2005	740,768	0	0	740,768	0	218,831	521,937	218,831	740,768	740,768
2005-2006	1,535,790	0	0	1,535,790	0	502,914	1,032,877	502,914	1,535,790	1,535,790
2006-2007	1,200,745	0	0	1,200,745	0	641,572	559,173	641,572	1,200,745	1,200,745
2007-2008	1,246,464	0	0	1,246,464	0	441,354	805,109	441,354	1,246,464	1,246,464
2008-2009	918,384	0	0	918,384	0	202,204	716,180	202,204	918,384	918,384
2009-2010	1,954,954	0	0	1,954,954	0	315,043	1,639,911	315,043	1,954,954	1,954,954
2010-2011	2,823,302	0	0	2,823,302	0	622,726	2,200,576	622,726	2,823,302	2,823,302
2011-2012	2,343,514	0	0	2,343,514	0	18,511	2,325,003	18,511	2,343,514	2,343,514
2012-2013	3,801,234	0	0	3,801,234	0	29,460	3,771,774	29,460	3,801,234	3,801,234
2013-2014	3,704,277	0	0	3,704,277	0	57,190	3,647,087	57,190	3,704,277	3,704,277
2014-2015	2,740,520	0	0	2,740,520	0	0	2,740,520	0	2,740,520	2,740,520
2015-2016	1,425,043	0	0	1,425,043	0	0	1,425,043	0	1,425,043	1,425,043
Total	\$28,632,377	\$0	\$0	\$28,632,377	\$1,191,522	\$5,528,880	\$23,103,498	\$4,337,358	\$27,440,856	\$27,440,856

- (A) Years are 7/1 to 6/30.
- (B) Appendix TC-K, Page 1, Column (B) Appendix TC-K, Page 2, Column (B).
- (C) Appendix TC-K, Page 1, Column (C) Appendix TC-K, Page 2, Column (C).
- (D) Appendix TC-K, Page 1, Column (D) Appendix TC-K, Page 2, Column (D).
- (E) (B) + (C) (D).
- (F) Sum of case reserves in excess of SIR.
- (G) Sum of case reserves in excess of \$250,000.
- (H) (E) (G).
- (I) (G) (F).
- (J) (E) (F).
- (K) Minimum of (J) and the aggregate stop loss. See Appendix TC-J.

### Claim Counts as of 12/31/15

		Subtractions	Subtractions			Subtractions	Subtractions			
		to	from	Adjusted		to	from	Adjusted		Adjusted
Accident	Reported	Reported	Reported	Reported	Closed	Closed	Closed	Closed	Open	Open
Year	Claims	Claims	Claims	Claims	Claims	Claims	Claims	Claims	Claims	Claims
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
1994-1995	0	0	0	0	0	0	0	0	0	0
1995-1996	0	0	0	0	0	0	0	0	0	0
1996-1997	0	0	0	0	0	0	0	0	0	0
1997-1998	0	0	0	0	0	0	0	0	0	0
1998-1999	0	0	0	0	0	0	0	0	0	0
1999-2000	0	0	0	0	0	0	0	0	0	0
2000-2001	413	0	0	413	398	0	0	398	15	15
2001-2002	685	0	0	685	669	0	0	669	16	16
2002-2003	869	0	0	869	842	0	0	842	27	27
2003-2004	1,101	0	0	1,101	1,068	0	0	1,068	33	33
2004-2005	971	0	0	971	945	0	0	945	26	26
2005-2006	944	0	0	944	904	0	0	904	40	40
2006-2007	925	0	0	925	890	0	0	890	35	35
2007-2008	793	0	0	793	747	0	0	747	46	46
2008-2009	872	0	0	872	834	0	0	834	38	38
2009-2010	791	0	0	791	727	0	0	727	64	64
2010-2011	759	0	0	759	672	0	0	672	87	87
2011-2012	664	0	0	664	567	0	0	567	97	97
2012-2013	633	0	0	633	490	0	0	490	143	143
2013-2014	572	0	0	572	413	0	0	413	159	159
2014-2015	529	0	0	529	330	0	0	330	199	199
2015-2016	250	0	0	250	59	0	0	59	191	191
Total	11,771	0	0	11,771	10,555	0	0	10,555	1,216	1,216

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council.
- (C) No adjustments were made.(D) No adjustments were made.
- (E) (B) + (C) (D).
- (F) Provided by the Judicial Council.
- (G) No adjustments were made.
- (H) No adjustments were made.
- (I) (F) + (G) (H).
- (J) (B) (F).
- (K) (E) (I).

### Payroll and Loss Summary as of 12/31/15

					1 ayıon e	and Loss Summe	ary as or 12/51/	13					
Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Alameda	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009	\$300,000 300,000 2,000,000 2,000,000 2,000,000 2,000,000	\$17,277,912 38,222,891 42,384,129 42,638,136 46,548,301 49,437,379 51,615,120 55,193,538 57,339,109	43 53 88 66 73 53 55 47	42 48 85 62 70 50 53 41 46	\$1,039,384 2,445,915 2,042,779 2,012,842 906,324 1,204,724 698,570 1,061,765 518,552	\$7,379 687,192 56,579 98,187 19,392 55,982 14,709 43,435	\$1,046,763 3,133,107 2,099,358 2,111,030 925,716 1,260,706 713,280 1,105,201 518,552	\$0 605,057 0 0 0 2,981 4,516 2,347	\$1,039,384 1,840,858 2,042,779 2,012,842 906,324 1,201,742 694,054 1,059,418 518,552	\$7,379 687,192 56,579 98,187 19,392 55,982 14,709 43,435	\$1,046,763 2,528,050 2,099,358 2,111,030 925,716 1,257,725 708,763 1,102,854 518,552	 
	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	52,304,368 53,446,261 52,941,334 49,655,539 51,392,643 50,533,291	40 36 20 29 25 20	35 30 19 19 13 12	1,186,133 914,009 159,606 671,100 536,099 59,537	99,249 207,661 6,979 265,885 318,788 51,146	1,285,382 1,121,670 166,585 936,985 854,887 110,682	0 0 0 122 0 0	1,186,133 914,009 159,606 670,979 536,099 59,537	99,249 207,661 6,979 265,885 318,788 51,146	1,285,382 1,121,670 166,585 936,864 854,887 110,682	 
	2015-2016 2016-2017 2017-2018 2018-2019 2019-2020	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	50,381,020 51,388,640 52,416,413 53,464,741 54,534,036	0 0 0	0 0 0 0	21,707 0 0 0 0	57,051 0 0 0 0	78,759 0 0 0 0	0 0 0	21,707 0 0 0 0	57,051 0 0 0 0	78,759 0 0 0 0	 
	2020-2021 Total	2,000,000	55,624,717	705	626	0 \$15,479,047	0 \$1,989,617	0 \$17,468,663	0 \$615,023	0 \$14,864,024	0 \$1,989,617	0 \$16,853,641	ı
Alpine	2000-2001	\$0	\$76,799	0	020	\$15,479,047	\$1,969,017	\$17,408,003	\$015,025	\$14,804,024	\$1,989,017	\$10,855,041	Ш
7.10	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006	0 500,000 2,000,000 2,000,000	258,939 255,684 288,258 274,493 270,808	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	 
	2006-2007 2007-2008 2008-2009 2009-2010	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	287,149 312,739 311,543 358,083	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	 
	2010-2011 2011-2012 2012-2013 2013-2014	2,000,000 2,000,000 2,000,000 2,000,000	294,657 248,333 193,967 175,765	0 0	0 0 0	0 0 0 0	0 0 0 0	0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	 
	2014-2015 2015-2016 2016-2017 2017-2018	2,000,000 2,000,000 2,000,000 2,000,000	254,102 220,714 225,129 229,631	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	 
	2018-2019 2019-2020 2020-2021	2,000,000 2,000,000 2,000,000	234,224 238,908 243,686	0 0 0	0 0 0	0 0	0 0 0	0 0	0 0 0	0 0 0	0 0 0	0 0	
	Total		A450 570	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Amador	2000-2001 2001-2002 2002-2003 2003-2004	\$0 0 125,000 2,000,000	\$450,576 1,152,829 1,439,409 1,436,445	0 0 0 4		\$0 0 0 11,114	\$0 0 0	\$0 0 0 11,114	\$0 0 0	\$0 0 0 11,114	\$0 0 0	\$0 0 0 11,114	III I I
	2004-2005 2005-2006 2006-2007 2007-2008	2,000,000 2,000,000 2,000,000 2,000,000	1,315,187 1,545,806 1,568,589 1,650,027	2 1 3 3	1 3 3	17,090 82,706 1,939 7,594	0 0 0	17,090 82,706 1,939 7,594	0 0 0	17,090 82,706 1,939 7,594	0 0 0	17,090 82,706 1,939 7,594	 
	2008-2009 2009-2010 2010-2011 2011-2012 2012-2013	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	1,865,826 1,648,631 1,675,732 1,620,086 1,549,721	3 0 2 1 0	3 0 1 1 0	5,718 0 129,171 396 0	0 0 111,761 0 0	5,718 0 240,932 396 0	0 0 0 0	5,718 0 129,171 396 0	0 0 111,761 0 0	5,718 0 240,932 396 0	       
	2013-2014 2014-2015 2015-2016 2016-2017	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	1,471,884 1,374,133 1,434,139 1,462,821	4 4 0 0	4 3 0	28,295 9,903 0	0 13,230 0	28,295 23,133 0	0 0 0	28,295 9,903 0 0	0 13,230 0	28,295 23,133 0 0	 
	2017-2018 2018-2019 2019-2020 2020-2021	2,000,000 2,000,000 2,000,000 2,000,000	1,492,078 1,521,919 1,552,358 1,583,405	0 0	0 0 0	0 0 0 0	0 0 0 0	0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	 
	Total			27	25	\$293,928	\$124,990	\$418,918	\$0	\$293,928	\$124,990	\$418,918	
Butte	2000-2001 2001-2002 2002-2003	\$0 0	\$1,819,498 4,239,712 4,595,089	0 0 0	0 0 0	\$0 0 0	\$0 0 0	\$0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	Ш
	2003-2004 2004-2005 2005-2006 2006-2007	2,000,000 2,000,000 2,000,000 2,000,000	4,763,150 4,922,183 5,143,492 5,863,838	10 13 16 7	10 12 16 7	18,901 71,554 183,131 6,378	0 15,917 0 0	18,901 87,471 183,131 6,378	0 0 0	18,901 71,554 183,131 6,378	0 15,917 0 0	18,901 87,471 183,131 6,378	 
	2007-2008 2008-2009 2009-2010 2010-2011	2,000,000 2,000,000 2,000,000 2,000,000	5,857,563 6,279,507 5,900,514 6,041,250	11 12 5 11	12 5 11	103,002 125,313 70,830 13,118	0 0 0	103,002 125,313 70,830 13,118	0 0 0	103,002 125,313 70,830 13,118	0 0 0	103,002 125,313 70,830 13,118	
	2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	6,317,202 6,860,643 5,361,954 5,444,966 5,518,866	8 8 1 2	8 5 1 0	2,814 188,489 375 30,032 3,076	0 60,736 0 60,919 16,507	2,814 249,225 375 90,950 19,582	0 0 0 123 0	2,814 188,489 375 29,909 3,076	0 60,736 0 60,919 16,507	2,814 249,225 375 90,828 19,582	 
	2015-2016 2016-2017 2017-2018 2018-2019 2019-2020	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	5,518,666 5,629,243 5,741,828 5,856,665 5,973,798	0 0 0 0	0 0 0 0	3,076 0 0 0	0 0 0 0	19,582 0 0 0	0 0 0 0	3,076 0 0 0	0 0 0 0	19,582 0 0 0	 
	2020-2021	2,000,000	6,093,274	0	0	0	0	0	0	0	0	0	

\$817,012

\$154,079

\$971,091

\$123

\$816,889

\$154,079

\$970,968

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Total

Payroll and Loss Summary as of 12/31/15 Unlimited Unlimited Unlimited Net Net Net Accident Reported Closed Paid Case Incurred Paid Case Incurred Group Court Year Retention Pavroll Claims Claims Losses Reserves Losses Recoveries Losses Reserves Losses Nο (B) (E) (H) (L) (M) (N) (A) (C) (D) (F) (G) (1) (J) (K) 2000-2001 \$0 \$357,371 \$0 Ш Calaveras \$0 \$0 \$0 \$0 \$0 \$0 2001-2002 2002-2003 966,890 0 n 0 Ш 1,080,630 0 0 Ш 0 0 0 0 2003-2004 2,000,000 1,129,747 0 0 0 0 2.000.000 2004-2005 1.198.263 0 0 0 0 0 0 0 2005-2006 1,284,305 2006-2007 2.000.000 1.370.732 848 0 848 0 848 0 848 2007-2008 2,000,000 1,509,953 0 0 0 1,138 2008-2009 2,000,000 1,718,499 1,138 O 1,138 0 1,138 O 2009-2010 2,000,000 1,691,591 0 0 0 0 0 2010-2011 2 000 000 1 675 165 ٥ n n n ٥ ٥ n ٥ 2011-2012 2,000,000 1,676,368 815 815 0 815 815 0 0 2012-2013 2.000.000 1.628.174 ٥ 0 n ٥ n 0 ٥ Λ n 2,000,000 1,645,407 2013-2014 6.651 23.886 0 6.651 30.537 23.886 30.537 2,000,000 2014-2015 1,507,034 0 0 0 0 0 n 2015-2016 1.469.307 0 0 0 0 0 0 0 0 0 2016-2017 2,000,000 1,498,694 2017-2018 2.000.000 1.528.667 0 0 0 0 0 0 0 0 0 2018-2019 2,000,000 1,559,241 0 0 0 2019-2020 2 000 000 1 590 426 ٥ ٥ n Ω ٥ ٥ ٥ Ω n 2,000,000 1,622,234 0 0 2020-2021 0 0 0 0 0 0 0 Total 5 \$9,452 \$23,886 \$33,338 \$0 \$9,452 \$23,886 \$33,338 2000-2001 \$184,971 0 Ш Colusa \$0 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 2001-2002 422,209 0 0 0 Ш 0 2002-2003 418,240 0 0 0 0 0 0 0 0 Ш 2003-2004 2,000,000 462,852 15,038 15,038 15,038 15,038 0 2004-2005 2.000.000 437.001 0 0 0 0 0 0 0 2005-2006 2,000,000 569,370 2006-2007 2.000.000 712.397 0 0 0 0 0 0 0 0 2007-2008 2 153,720 153,720 2,000,000 587,034 0 0 153,720 0 153,720 2008-2009 2009-2010 2,000,000 2,000,000 640,110 698,258 8,276 8,276 Λ 8,276 0 8,276 0 0 0 0 2010-2011 2.000.000 861.118 ٥ 0 n n n 0 0 n 2011-2012 2,000,000 883,800 0 0 0 0 0 0 0 2,000,000 2012-2013 2013-2014 841,818 0 0 0 0 0 0 n 0 876.863 0 0 0 0 0 0 0 2014-2015 2,000,000 750,617 0 2015-2016 2.000.000 727.097 0 0 0 0 0 0 0 0 0 741,639 2016-2017 2,000,000 0 2017-2018 2 000 000 756 471 ٥ ٥ n Ω n ٥ ٥ Ω n 0 2018-2019 2,000,000 771,601 0 0 0 0 0 2019-2020 2 000 000 787.033 ٥ ٥ n Ω 0 0 0 0 n 2020-2021 2.000.000 802.773 0 0 0 0 0 0 0 0 0 5 \$177,034 \$0 \$177,034 \$0 \$177,034 \$0 \$177,034 Total 5 2000-2001 \$750,000 \$8,965,627 27 \$1,122,266 \$81,592 \$1,203,858 \$2,485 \$1,119,781 \$1,201,373 Contra Costa 23 \$81,592 2001-2002 750,000 19,087,934 46 809,622 809,622 805,214 805,214 2002-2003 750.000 19.632.529 36 34 731.059 23.120 754.179 8.552 722.507 23.120 745.627 2003-2004 2,000,000 19,747,551 52 47 975,204 975,204 125,696 1,100,899 125,696 1,100,899 2004-2005 2.000.000 20.395.730 48 46 1.076.486 35.857 1.112.343 0 1.076.486 35.857 1.112.343 21,084,778 38 34 2005-2006 2,000,000 1,057,585 178,457 1,236,041 7,500 1,050,085 178,457 1,228,541 2006-2007 2007-2008 2.000.000 23.814.486 33 31 30 30 1.265.034 88.782 1.353.816 O 1.265.034 88,782 1.353.816 2,000,000 26,956,470 16,822 319,461 16,822 336,282 0 319,461 336,282 2008-2009 2009-2010 2,000,000 2,000,000 27,753,942 26,708,088 368,139 744,185 30,975 111,861 368,139 744,185 30,975 111,861 399,115 856,046 55 39 53 34 399,115 0 856,046 2010-2011 2,000,000 2,000,000 16 20 712,786 511,441 24,799,463 20 28 157,062 869.848 0 712.786 157,062 869.848 2011-2012 24,833,848 511,441 200.125 711.567 0 200.125 711.567 2012-2013 2,000,000 24,443,199 25 20 262,724 122,558 385,282 262,724 122,558 385,282 22.827.248 26 0 2013-2014 2.000.000 19 299.028 167,174 466,202 299.028 167,174 466,202 2014-2015 2,000,000 22,724,908 28 18 317,666 317,666 189,679 127,987 189,679 2015-2016 2 000 000 23 222 861 3 27 325 15.084 42 408 ٥ 27 325 15 084 42 408 2,000,000 0 2016-2017 23,687,318 0 2017-2018 2 000 000 24.161.064 ٥ ٥ n Ω n ٥ Λ n 2018-2019 2,000,000 24,644,285 0 0 0 0 0 0 0 0 2019-2020 2.000.000 25,137,171 0 0 0 0 0 0 0 Ó 2.000.000 2020-2021 25.639.915 0 0 0 0 0 0 0 0 473 539 \$10,472,023 \$1,483,152 \$11,955,175 \$22,946 \$10,449,077 \$1,483,152 \$11,932,229 Total 2000-2001 Del Norte \$341.747 Ш \$0 0 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 2001-2002 857,716 2002-2003 500.000 954.897 0 209.553 28,573 238.125 0 209.553 28.573 238.125 2003-2004 2,000,000 1,048,249 17,258 17,258 17,258 0 17,258 2004-2005 2.000.000 1.089.666 32.120 O 32.120 O 32.120 32.120 2005-2006 2,000,000 90,374 274,991 12,500 172,117 262,491 1,038,266 184,617 90,374 2006-2007 2007-2008 2,000,000 1,056,846 6 51,162 51,162 51.162 51,162 0 1,167,740 2,000,000 3 38,600 0 38,600 0 38,600 0 38,600 2008-2009 2,000,000 1,310,558 1,297 1,297 1,297 1,297 2009-2010 2.000.000 1.405.424 233 0 233 0 233 233 2010-2011 2,000,000 1,569,415 3,129 7,110 10,239 3,129 10,239

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Payroll	and I	000	Summary	20	of	12/31	115

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
El Dorado	2000-2001	\$250,000	\$1,674,848	3	3	\$1,787	\$0	\$1,787	\$0	\$1,787	\$0	\$1,787	!
	2001-2002 2002-2003	300,000 300,000	3,710,242 3,757,651	8 5	8 5	135,869 32,086	0	135,869 32,086	0	135,869 32,086	0 0	135,869 32,086	i
	2003-2004 2004-2005	2,000,000 2,000,000	3,660,198 3,835,724	9 5	9 5	66,828 3,703	0	66,828 3,703	0	66,828 3,703	0	66,828 3,703	1
	2005-2006	2,000,000	4,374,683	8	8	40,699	0	40,699	0	40,699	0	40,699	i
	2006-2007 2007-2008	2,000,000 2,000,000	4,657,009 4,886,711	1 4	1 3	17,187 189,696	0 44,648	17,187 234,345	0	17,187 189,696	0 44,648	17,187 234,345	
	2008-2009	2,000,000	5,235,168	7	6	99,534	10,966	110,500	0	99,534	10,966	110,500	i
	2009-2010 2010-2011	2,000,000 2,000,000	4,867,138 4,857,989	7 4	7 3	265,777 14,008	0 21,413	265,777 35,421	0	265,777 14,008	0 21,413	265,777 35,421	!
	2011-2012	2,000,000	4,968,583	5	4	18,490	11,591	30,081	0	18,490	11,591	30,081	İ
	2012-2013 2013-2014	2,000,000 2,000,000	4,601,205 4,086,446	8	6 0	32,842 0	34,620 0	67,462 0	0	32,842 0	34,620 0	67,462 0	i
	2014-2015	2,000,000	4,367,975	4	3	27,185	22,080 0	49,265	0	27,185 0	22,080	49,265	I
	2015-2016 2016-2017	2,000,000 2,000,000	4,682,885 4,776,543	0	0 0	0	0	0	0	0	0 0	0	i
	2017-2018 2018-2019	2,000,000 2,000,000	4,872,074 4,969,515	0	0	0	0	0	0	0	0	0	I
	2019-2020	2,000,000	5,068,906	0	0	0	0	0	0	0	0	0	i
	2020-2021 Total	2,000,000	5,170,284	0 78	0 71	945,692	0 \$145,318	\$1,091,010	0 \$0	945,692	0 \$145,318	\$1,091,010	ı
Fresno	2000-2001	\$500,000	\$8,683,991	22		\$394,866	\$0	\$394,866	\$0	\$394,866	\$0	\$394,866	
	2001-2002	500,000	18,104,875	26	26	186,597	0	186,597	0	186,597	0	186,597	į
	2002-2003 2003-2004	500,000 2,000,000	19,440,351 18,901,954	38 31	35 30	588,636 511,091	39,198 36,244	627,834 547,335	15 0	588,621 511,091	39,198 36,244	627,819 547,335	I I
	2004-2005	2,000,000	19,920,279	38	37	629,566	24,992	654,558	0	629,566	24,992	654,558	į
	2005-2006 2006-2007	2,000,000 2,000,000	22,934,709 24,290,952	45 54	44 52	371,526 295,001	6,487 21,782	378,014 316,783	7,352 0	364,174 295,001	6,487 21,782	370,661 316,783	l I
	2007-2008	2,000,000	26,825,407	38	37	504,259	8,805	513,064	0	504,259	8,805	513,064	!
	2008-2009 2009-2010	2,000,000 2,000,000	28,221,206 28,488,195	50 40	46 38	567,378 387,996	92,116 48,314	659,494 436,309	0	567,378 387,996	92,116 48,314	659,494 436,309	İ
	2010-2011 2011-2012	2,000,000 2,000,000	28,129,323 27,449,870	49 23	44 20	277,629 518,629	63,747 112,390	341,377 631,019	0	277,629 518,629	63,747 112,390	341,377 631,019	1
	2012-2013	2,000,000	23,220,885	37	34	298,163	55,424	353,586	0	298,163	55,424	353,586	i
	2013-2014 2014-2015	2,000,000 2,000,000	24,720,023 23,986,710	35 24	28 14	267,321 139,040	188,902 205,826	456,223 344,866	0	267,321 139,040	188,902 205,826	456,223 344,866	I I
	2015-2016	2,000,000	24,920,941	15	5	22,395	90,291	112,686	0	22,395	90,291	112,686	!
	2016-2017 2017-2018	2,000,000 2,000,000	25,419,360 25,927,747	0	0 0	0	0	0	0	0 0	0 0	0	I I
	2018-2019 2019-2020	2,000,000 2,000,000	26,446,302 26,975,228	0	0	0	0	0	0	0	0	0	I
	2020-2021	2,000,000	27,514,733	0	0	0	0	0	0	0	0	0	i
	Total			565	512	\$5,960,092	\$994,519	\$6,954,612	\$7,367	\$5,952,725	\$994,519	\$6,947,244	
Glenn	2000-2001 2001-2002	\$250,000 250,000	\$299,497 710,638	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	I I
Glenn	2001-2002 2002-2003	250,000 250,000	710,638 804,576	0	0 0	0 0	0	0	0 0	0 0	0	0	
Glenn	2001-2002	250,000	710,638	0	0	0	0	0	0	0	0	0	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006	250,000 250,000 250,000 500,000 2,000,000	710,638 804,576 834,460 731,222 818,170	0 0 0 0 1	0 0 0 0	0 0 0 0 3,296	0 0 0 0	0 0 0 0 3,296	0 0 0 0	0 0 0 0 3,296	0 0 0 0	0 0 0 0 3,296	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096	0 0 0 0 1 1 2	0 0 0 0 1 1 2	0 0 0 0 3,296 435 42,924	0 0 0 0 0 0	0 0 0 0 3,296 435 42,924	0 0 0 0 0 0	0 0 0 0 3,296 435 42,924	0 0 0 0 0 0	0 0 0 0 3,296 435 42,924	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257	0 0 0 0 1 1 2 2	0 0 0 0 1 1 2 2	0 0 0 0 3,296 435 42,924 27,348	0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348	0 0 0 0 0 0	0 0 0 0 3,296 435 42,924 27,348	0 0 0 0 0 0	0 0 0 0 3,296 435 42,924 27,348	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542	0 0 0 0 1 1 2 2 0	0 0 0 1 1 1 2 2 0	0 0 0 0 3,296 435 42,924 27,348 0	0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0	0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0	0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875	0 0 0 0 1 1 2 2	0 0 0 0 1 1 2 2	0 0 0 3,296 435 42,924 27,348	0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348	0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348	0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445	0 0 0 0 1 1 2 2 0 0 0 1 1	0 0 0 1 1 2 2 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215	0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2010-2013 2013-2014 2014-2015 2015-2016	250,000 250,000 500,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866	0 0 0 1 1 1 2 2 2 0 0 1 1 1 1 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0	0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2011 2011-2013 2012-2013 2013-2014 2014-2015 2016-2017	250,000 250,000 250,000 500,000 5,000,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304	0 0 0 1 1 1 2 2 0 0 0 1 1 1 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2016-2017 2018-2019	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715	0 0 0 0 1 1 1 2 2 2 0 0 0 1 1 1 0 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0	i
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2013-2014 2014-2015 2015-2016 2016-2017	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250	0 0 0 0 1 1 1 2 2 2 0 0 0 1 1 1 1 0 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0	000000000000000000000000000000000000000	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0	i
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0	0 0 0 0 1 1 1 1 2 2 2 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 14,991	0 0 0 3,296 435 42,924 27,348 0 0 33,870 12,215 0 0 0 0 0 0 0 83,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0 0 0 0 \$3,296 0 0 0 0 24,878 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 39,870 0 0 0	
Glenn	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243	0 0 0 0 0 0 1 1 1 2 2 2 0 0 0 0 1 1 1 1	0 0 0 0 1 1 1 2 2 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 Total	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243	0 0 0 0 0 0 1 1 1 2 2 2 2 0 0 0 0 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 1 0 0 0 0	0 0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 8,111,096	0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 3,296 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0 0 0 0 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 Total	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243	0 0 0 0 1 1 1 1 2 2 2 2 0 0 0 0 0 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 1 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-2006 2008-2007 2007-2008 2008-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 Total 2000-2001 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243	0 0 0 0 0 1 1 1 2 2 2 2 0 0 0 0 0 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-2006 2007-2008 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 Total 2000-2001 2000-2001 2000-2003 2003-2004 2004-2005 2006-2007 2007-2008	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243	0 0 0 0 0 1 1 1 1 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 \$1111,096 \$0 45,093 35,389 906 160,113 81,022	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 \$1111,096 \$0 45,093 35,389 906 160,113 81,022	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3,296 435 42,924 27,348 27,348 90 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2006-2007 2007-2008 2006-2007	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,440 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631	0 0 0 0 0 1 1 1 1 2 2 2 2 0 0 0 0 0 0 0	0 0 0 0 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-2006 2005-2006 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 Total 2000-2001 2000-2001 2000-2001 2000-2002 2003-2004 2004-2005 2006-2007 2007-2008 2008-2009 2009-2010	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,441 2,990,490 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631 4,018,299	0 0 0 0 0 1 1 1 2 2 2 2 0 0 0 0 1 1 1 1	0 0 0 0 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3,296 435 42,924 27,348 0 0 0 24,878 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$14,991 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 0 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 24,878 12,215 0 0 0 0 0 0 \$1111,096 \$0 0 45,093 35,389 906 160,113 81,022 24,930 41,720 1,830	\$0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3,296 435 42,924 27,348 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2007 2007-2008 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2001	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,440 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631 4,018,810 3,875,631 3,862,881	0 0 0 0 0 0 1 1 1 1 2 2 2 2 0 0 0 0 0 0	0 0 0 0 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3.296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$14,991 \$0 0 0 0 0 0 0 14,991 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 3.296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3,296 435 42,924 27,348 0 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-2006 2005-2006 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2016-2017 Total 2000-2001 2000-2001 2000-2001 2000-2000 2000-2001 2011-2012 2012-2013	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,231,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,441 2,990,490 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631 4,018,299 4,202,631 4,018,299 4,202,631 4,018,299 4,202,631 4,018,299 4,202,631 3,875,631 3,626,881 3,700,308 4,074,323	0 0 0 0 0 0 1 1 1 2 2 2 2 0 0 0 0 1 1 1 1	0 0 0 0 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 3,296 435 42,924 27,348 20 0 0 0 24,878 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 3.296 435 42,924 27,348 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3,296 435 42,924 27,348 0 0 0 24,878 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3.296 435 42,924 27,348 0 0 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021  Total  2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2008-2009 2009-2011 2011-2012 2012-2013	250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,441 2,905,036 2,990,490 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631 4,018,810 3,875,631 3,626,881 3,700,308	0 0 0 0 0 1 1 1 1 2 2 2 2 2 0 0 0 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3,296 435 42,924 27,348 0 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-2006 2005-2006 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2006-2017 Total 2000-2001 2000-2001 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	250,000 250,000 250,000 2500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,441 2,990,490 2,964,219 3,130,965 3,628,985 4,018,299 4,022,631 4,018,810 3,875,631 3,626,881 3,700,308 4,074,323 3,876,485 4,143,098 4,025,960	0 0 0 0 0 0 1 1 1 2 2 2 2 0 0 0 0 0 0 0	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 3.296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 3.296 435 42,924 27,348 0 0 0 0 38,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 3,296 435 42,924 27,348 2	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2000-2001 2001-2002 2002-2021  Total  2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-200	250,000 250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,441 2,905,036 2,990,490 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631 4,018,810 3,875,631 3,626,881 3,700,308 4,074,323 3,876,631 3,626,881 3,700,308 4,074,323 3,876,485 4,143,098 4,225,960 4,310,479 4,396,689	0 0 0 0 0 0 1 1 1 1 2 2 2 2 2 0 0 0 0 1 1 1 1	0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 3.296 435 42,924 27,348 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 14,991 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-2006 2007-2008 2008-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2002-203 2003-2004 2004-2005 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	250,000 250,000 250,000 2500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,227,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,990,490 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631 4,018,810 3,875,631 3,626,881 3,700,308 4,074,323 3,876,485 4,143,098 4,225,960 4,310,479 4,396,689 4,396,689 4,484,623	0 0 0 0 0 0 1 1 1 2 2 2 2 0 0 0 0 1 1 1 1	0 0 0 0 0 1 1 1 2 2 2 0 0 0 0 0 0 0 0 0	\$0 0 0 3.296 435 42,924 27,348 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3.296 435 42,924 27,348 0 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 3.296 435 42,924 27,348 50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$126,087\$  \$0 0 39,870 0 0 39,870 0 0 39,870 0 0 0 \$12,215 0 0 0 0 \$12,215 0 0 0 0 0 \$12,215 0 0 0 0 0 0 0 \$12,215 0 0 0 0 0 0 0 0 0 0 1 1,215 0 0 0 0 0 1,011 0 1,011 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 1,015 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2000-2001 2001-2002 2002-2021  Total  2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-200	250,000 250,000 250,000 250,000 500,000 2,000,000 2,000,000 2,000,000 2,000,000	710,638 804,576 834,460 731,222 818,170 1,048,460 1,347,096 1,478,257 1,221,875 1,027,542 1,080,958 1,179,293 1,204,445 1,277,574 1,271,866 1,297,304 1,323,250 1,349,715 1,376,709 1,404,243 \$1,243,541 2,790,441 2,905,036 2,990,490 2,964,219 3,130,965 3,628,985 4,018,299 4,202,631 4,018,810 3,875,631 3,626,881 3,700,308 4,074,323 3,876,631 3,626,881 3,700,308 4,074,323 3,876,485 4,143,098 4,225,960 4,310,479 4,396,689	0 0 0 0 0 0 1 1 1 2 2 2 2 0 0 0 1 1 1 0 0 0 0	0 0 0 0 1 1 2 2 2 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$14,991 \$0 0 0 14,991 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 3.296 42.924 27.348 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 12,215 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$14,991 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,296 435 42,924 27,348 0 0 39,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

### Payroll and Loss Summary as of 12/31/15

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Imperial	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009	\$300,000 300,000 300,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	\$1,183,548 3,094,296 2,967,483 3,456,698 4,332,703 4,232,499 5,020,388 5,862,073 6,048,054	8 14 16 20 11 8 13 9	8 13 14 18 10 8 12 9	\$124,676 139,988 879,172 287,582 148,029 42,885 47,931 123,532 874	\$0 55,370 141,577 52,029 21,142 0 19,960	\$124,676 195,359 1,020,749 339,611 169,171 42,885 67,891 123,532 874	\$0 0 0 0 0 0	\$124,676 139,988 879,172 287,582 148,029 42,885 47,931 123,532 874	\$0 55,370 141,577 52,029 21,142 0 19,960	\$124,676 195,359 1,020,749 339,611 169,171 42,885 67,891 123,532 874	 
	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	5,708,906 5,993,508 6,335,229 5,995,723 6,123,601 5,963,608	11 6 17 7 7 5	9 5 17 7 7 2	319,081 62,612 84,284 5,794 14,803 25,405	41,806 9,762 0 0 0 31,289	360,888 72,374 84,284 5,794 14,803 56,695	0 0 0 0 0	319,081 62,612 84,284 5,794 14,803 25,405	41,806 9,762 0 0 0 31,289	360,888 72,374 84,284 5,794 14,803 56,695	
	2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	6,639,783 6,772,579 6,908,031 7,046,191 7,187,115 7,330,857	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	 
	Total			154	141	\$2,306,649	\$372,936	\$2,679,584	\$0	\$2,306,649	\$372,936	\$2,679,584	
Inyo	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008	\$0 0 0 0 0 0	\$367,223 752,806 771,626 790,917 746,984 738,642 871,396 990,644	0 0 0 0 0 0	0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0 0	         
	2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	996,261 1,150,138 1,120,494 1,219,647 1,134,299 1,278,293 872,418	1 2 0 0 3 0 0	1 2 0 0 2 0	17,333 32,664 0 0 16,775 0	0 0 0 0 7,004 0	17,333 32,664 0 0 23,780 0	0 0 0 0 0	17,333 32,664 0 0 16,775 0	0 0 0 0 7,004 0	17,333 32,664 0 0 23,780 0	 
	2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	926,694 945,228 964,133 983,415 1,003,084 1,023,145	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	 
	Total			6	5	\$66,773	\$7,004	\$73,777	\$0	\$66,773	\$7,004	\$73,777	
Kern	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	\$400,000 400,000 1,000,000 1,500,000 2,000,000 2,000,000 2,000,000 2,000,000	\$7,192,406 14,490,134 15,044,074 16,552,292 17,329,596 18,738,696 20,635,832 22,846,901 25,171,770 22,980,009 26,099,668 25,060,148 21,817,926 22,863,775 24,182,904 24,460,417 24,949,625 25,4448,617 25,957,590 26,476,742 27,006,276	17 21 27 41 27 25 39 39 38 38 37 37 35 28 24 17 7 9 0 0	15 19 26 39 27 22 38 38 37 36 31 30 23 21 15 5 4 0 0 0	\$1,214,269 743,104 879,859 1,585,429 792,370 319,687 394,888 147,916 235,142 156,219 480,350 372,066 222,030 84,387 15,748 12,220 0 0 0 0 0	\$477,981 54,748 90,756 381,362 0 56,860 27,093 14,014 10,877 22,321 214,727 128,358 47,918 2,884 59,831 0 0 0	\$1,692,251 797,852 970,615 1,966,791 792,370 376,548 421,982 161,930 246,020 178,540 695,077 500,424 372,388 132,304 18,632 72,051 0 0 0 0	\$906 166 0 88 0 7,500 27,500 0 1,261 0 0 0 0 0 0	\$1,213,363 742,938 879,859 1,585,341 792,370 312,187 367,388 147,916 233,881 156,219 480,350 372,066 222,030 84,387 15,748 12,220 0 0 0 0 0	\$477,981 54,748 90,756 381,362 0 56,860 27,093 14,014 10,877 22,321 214,727 128,358 47,918 2,884 59,831 0 0 0 0 0	\$1,691,344 797,686 970,615 1,966,703 792,370 369,048 394,482 161,930 244,759 178,540 695,077 500,424 372,388 132,304 18,632 72,051 0	 
Kinge	Total	\$300,000	\$002 237	461	421	\$7,655,685	\$1,740,089	\$9,395,773	\$37,422	\$7,618,263	\$1,740,089	\$9,358,352	
Kings	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2019 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018 2018-2019 2018-2019 2018-2020 2020-2021	\$300,000 300,000 2,000,000	\$992,237 2,450,128 2,739,322 2,686,721 2,979,202 3,262,280 3,768,204 4,437,983 4,834,316 4,509,609 4,549,209 4,400,121 4,111,328 4,225,888 4,174,358 4,223,089 4,307,551 4,393,702 4,481,576 4,571,207 4,662,631	0 0 0 2 5 4 8 8 4 4 7 7 5 9 3 3 4 4 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2 5 4 7 4 3 6 4 4 7 3 2 1 0 0 0 0	\$0 0 3,479 8,566 2,643 99,630 8,802 53,500 105,976 118,994 172,900 6,141 19,624 46,176 0 0	\$0 0 0 0 0 0 62,894 0 16,674 74,889 22,747 141,352 0 32,885 104,519 0 0 0	\$0 0 0 3,479 8,566 2,643 162,524 8,802 70,174 180,865 141,741 314,252 6,141 52,508 150,694 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 3,479 8,566 2,643 99,630 8,802 53,500 105,976 118,994 172,900 6,141 19,624 46,176 0 0	\$0 0 0 0 0 62,894 74,889 22,747 141,352 0 32,885 104,519 0 0 0	\$0 0 0 3,479 8,566 2,643 162,524 8,802 70,174 180,865 141,741 314,252 6,141 52,508 150,694 0 0	
	T-4-1				46	PO 40 400	£455.050	ft4 400 ccc	00	PO 40 400	<b>#455.05</b> 2	£4.400.000	

\$646,430

\$455,959 \$1,102,389

\$646,430

\$0

\$455,959 \$1,102,389

60

48

Total

Payroll	and I	000	Summary	20	of f	12/31	115

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Lake	2000-2001 2001-2002	\$0 0	\$636,503 1,355,358	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	III III
	2002-2003	500,000 <sup>1</sup>	1,529,411 2	4	4	66,194	0	66,194	0	66,194	0	66,194	ï
	2003-2004 2004-2005	2,000,000 2,000,000	1,547,895 1,501,993	3	3 4	46,281 238	0	46,281 238	0	46,281 238	0 0	46,281 238	i
	2005-2006 2006-2007	2,000,000 2,000,000	1,767,937 1,990,804	7	7 0	109,048 561,199	0 170,667	109,048 731,866	0	109,048 561,199	0 170,667	109,048 731,866	I
	2007-2008	2,000,000	2,132,148	5	5	10,411	0	10,411	0	10,411	0	10,411	į
	2008-2009 2009-2010	2,000,000 2,000,000	2,097,746 1,961,598	8 1	8 1	86,001 8,551	0	86,001 8,551	0	86,001 8,551	0 0	86,001 8,551	i
	2010-2011 2011-2012	2,000,000 2,000,000	1,989,273 2,029,880	2	2 4	37,485 4,571	0	37,485 4,571	0	37,485 4,571	0	37,485 4,571	- [
	2012-2013	2,000,000	1,533,921	5	4	42,615	43,006	85,621	0	42,615	43,006	85,621	į
	2013-2014 2014-2015	2,000,000 2,000,000	1,617,288 1,676,203	3	1 2	32,004 5,169	90,112 10,660	122,115 15,828	0	32,004 5,169	90,112 10,660	122,115 15,828	i I
	2015-2016 2016-2017	2,000,000 2,000,000	1,731,919 1,766,557	0	0	0	0	0	0	0	0	0	I I
	2017-2018	2,000,000	1,801,889	0	0	0	0	0	0	0	0	0	į
	2018-2019 2019-2020	2,000,000 2,000,000	1,837,926 1,874,685	0	0	0	0 0	0	0	0 0	0 0	0	i
	2020-2021 Total	2,000,000	1,912,179	50	0 45	0 \$1,009,765	0 \$314,444	0 \$1,324,210	0 \$0	0 \$1,009,765	0 \$314,444	0 \$1,324,210	ı
Lassen	2000-2001	\$0	\$259,645	0	0	\$1,009,765	\$0	\$1,324,210	\$0	\$1,009,765	\$0	\$1,324,210	Ш
	2001-2002 2002-2003	0	649,214 838,458	0	0	0	0	0	0	0	0	0	III III
	2003-2004	2,000,000	747,560	0	0	0	0	0	0	0	0	0	Ï
	2004-2005 2005-2006	2,000,000 2,000,000	820,326 928,523	0	0 0	0	0	0	0	0 0	0 0	0	i
	2006-2007 2007-2008	2,000,000 2,000,000	1,165,429 1,582,429	0	0	0 60,604	0	0 60,604	0	0 60,604	0	0 60,604	1
	2008-2009	2,000,000	1,796,655	0	0	0	0	0	0	0	0	0	į
	2009-2010 2010-2011	2,000,000 2,000,000	1,866,202 1,923,005	1	1 2	283 1,878	0	283 1,878	0	283 1,878	0	283 1,878	į
	2011-2012 2012-2013	2,000,000 2,000,000	1,824,791 1,713,189	1	1 0	79 0	0	79 0	0	79 0	0	79 0	i
	2013-2014 2014-2015	2,000,000 2,000,000	1,334,297 1,194,682	0	0	0	0	0	0	0	0	0	- [
	2015-2016	2,000,000	1,157,512	0	0	0	0	0	0	0	0	0	į
	2016-2017 2017-2018	2,000,000 2,000,000	1,180,662 1,204,275	0	0	0	0 0	0	0	0 0	0 0	0	i
	2018-2019 2019-2020	2,000,000 2,000,000	1,228,361 1,252,928	0	0	0	0	0	0	0	0	0	l I
	2020-2021	2,000,000	1,277,987	0	0	0	0	0	0	0	0	0	İ
Madera	Total 2000-2001	\$125,000	\$879,206	7	7	\$62,845 \$0	\$0 \$0	\$62,845 \$0	\$0 \$0	\$62,845 \$0	\$0 \$0	\$62,845 \$0	П
Madora	2001-2002	125,000	2,405,754	0	0	0	0	0	0	0	0	0	ii
	2002-2003 2003-2004	125,000 2,000,000	2,869,048 3,074,644	1 4	1 4	450 1,620	0 0	450 1,620	0	450 1,620	0 0	450 1,620	i
	2004-2005 2005-2006	2,000,000 2,000,000	2,774,655 3,892,068	8	8 4	54,819 13,591	0	54,819 13,591	0	54,819 13,591	0	54,819 13,591	-
	2006-2007	2,000,000	4,479,291	6	6	54,844	0	54,844	0	54,844	0	54,844	į
	2007-2008 2008-2009	2,000,000 2,000,000	5,213,384 5,441,286	3 1	1 1	291,150 266	98,908 0	390,058 266	0 0	291,150 266	98,908 0	390,058 266	i
	2009-2010 2010-2011	2,000,000 2,000,000	5,372,457 5,269,338	9 5	9 5	5,844 21,373	0	5,844 21,373	0	5,844 21,373	0	5,844 21,373	I I
	2011-2012 2012-2013	2,000,000 2,000,000	5,341,744 5,047,741	9	6 4	456,978 5,567	64,568 0	521,546 5,567	0	456,978 5,567	64,568 0	521,546 5,567	1
	2013-2014	2,000,000	4,967,640	2	1	57,847	38,894	96,742	0	57,847	38,894	96,742	i
	2014-2015 2015-2016	2,000,000 2,000,000	4,872,827 4,740,818	4	4 0	5,429 6,763	0 36,142	5,429 42,905	0	5,429 6,763	0 36,142	5,429 42,905	1
	2016-2017 2017-2018	2,000,000 2,000,000	4,835,634 4,932,347	0	0	0	0	0	0	0 0	0	0	1
	2018-2019	2,000,000	5,030,994	0	0	0	0	0	0	0	0	0	į
	2019-2020 2020-2021	2,000,000 2,000,000	5,131,614 5,234,246	0	0	0	0	0	0	0	0	0	I
	Total	0075 000	<b>4</b> 0.000.040	64	54	\$976,542	\$238,513	\$1,215,054	\$0	\$976,542	\$238,513	\$1,215,054	
Marin	2000-2001 2001-2002	\$275,000 300,000	\$3,609,848 8,090,514	7 9	7 9	\$17,571 57,488	\$0 0	\$17,571 57,488	\$0 0	\$17,571 57,488	\$0 0	\$17,571 57,488	1
	2002-2003 2003-2004	500,000 2,000,000	8,478,590 8,748,287	5 10	5 10	4,176 21,070	0	4,176 21,070	0	4,176 21,070	0	4,176 21,070	1
	2004-2005	2,000,000	9,014,269	8	7	83,366	9,778	93,145	0	83,366	9,778	93,145	į
	2005-2006 2006-2007	2,000,000 2,000,000	9,621,635 9,991,871	7 5	7 5	165,616 15,767	0	165,616 15,767	7,500 0	158,116 15,767	0 0	158,116 15,767	i
	2007-2008 2008-2009	2,000,000 2,000,000	10,889,590 10,997,276	5 3	5 3	7,489 6,721	0	7,489 6,721	0	7,489 6,721	0	7,489 6,721	-
	2009-2010	2,000,000	10,167,701	3	3	141,321	0	141,321	0	141,321	0	141,321	į
	2010-2011 2011-2012	2,000,000 2,000,000	9,318,090 9,059,145	2 7	2 7	1,162 129,618	0	1,162 129,618	0 0	1,162 129,618	0 0	1,162 129,618	i
	2012-2013 2013-2014	2,000,000 2,000,000	8,686,260 8,460,909	2	2 1	4,846 5,435	0 24,464	4,846 29,900	0	4,846 5,435	0 24,464	4,846 29,900	1
	2014-2015	2,000,000	7,927,685	0	0	0 0	0	0	0	0	0	0	į
	2015-2016 2016-2017	2,000,000 2,000,000	7,210,913 7,355,132	0	0	0	0	0	0	0	0	0	i
	2017-2018 2018-2019	2,000,000 2,000,000	7,502,234 7,652,279	0	0	0	0	0	0	0	0 0	0	I I
	2019-2020 2020-2021	2,000,000 2,000,000	7,805,324 7,961,431	0	0	0	0	0	0	0	0	0	I I
	Total	2,000,000	1,001,401	75	73	\$661,646	\$34,243	\$695,888	\$7,500	\$654,146	\$34,243	\$688,388	'

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Mariposa	2000-2001	\$300,000	\$149,871	0		\$0	\$0	\$0 0	\$0	\$0	\$0	\$0	II.
	2001-2002 2002-2003	300,000 300,000	340,533 372,023	0		0	0	0	0 0	0 0	0 0	0	II II
	2003-2004 2004-2005	2,000,000 2,000,000	390,437 387,198	1	1 0	14,088 0	0	14,088 0	0 0	14,088 0	0 0	14,088 0	I
	2004-2005	2,000,000	374,355	0		0	0	0	0	0	0	0	i
	2006-2007 2007-2008	2,000,000 2,000,000	442,330 553,580	1	1 0	1,180 0	0	1,180 0	0 0	1,180 0	0	1,180 0	I I
	2008-2009	2,000,000	559,949	1	1	107	0	107	0	107	0	107	i
	2009-2010 2010-2011	2,000,000 2,000,000	570,845 565,174	1	1 0	49,310 0	0	49,310 0	0	49,310 0	0	49,310 0	l I
	2011-2012	2,000,000	617,822	0	0	0	0	0	0	0	0	0	į
	2012-2013 2013-2014	2,000,000 2,000,000	617,737 656,857	0		0	0	0	0	0	0	0	I
	2014-2015	2,000,000	649,016	1	0	2,299	5,801	8,100	0	2,299	5,801	8,100	i
	2015-2016 2016-2017	2,000,000 2,000,000	700,446 714,454	0		0	0	0	0	0	0	0	l I
	2017-2018	2,000,000	728,744	0		0	0	0	0	0	0	0	I
	2018-2019 2019-2020	2,000,000 2,000,000	743,318 758,185	0		0	0	0	0	0	0	0	i
	2020-2021	2,000,000	773,349	0	0	0	0	0	0	0	0	0	I
Mendocino	Total 2000-2001	\$0	\$1,011,251	5		\$66,984 \$0	\$5,801 \$0	\$72,785 \$0	\$0 \$0	\$66,984 \$0	\$5,801 \$0	\$72,785 \$0	III
	2001-2002	0	2,640,754	0	0	0	0	0	0	0	0	0	III
	2002-2003 2003-2004	0 2,000,000	2,885,532 2,965,130	0 11		0 22,886	0	0 22,886	0 0	0 22,886	0	0 22,886	III I
	2004-2005	2,000,000	3,033,653	3	3	31,036	0	31,036	0	31,036	0	31,036	i
	2005-2006 2006-2007	2,000,000 2,000,000	3,138,231 3,702,507	8		25,936 80,513	0	25,936 80,513	0 0	25,936 80,513	0 0	25,936 80,513	l I
	2007-2008 2008-2009	2,000,000 2,000,000	3,896,049 4,097,059	11 10		200,421 79,373	7,507 0	207,927 79,373	0 0	200,421 79,373	7,507 0	207,927 79,373	I
	2008-2009	2,000,000	3,507,137	5		79,858	0	79,858	0	79,858	0	79,858	i
	2010-2011 2011-2012	2,000,000 2,000,000	3,431,138 3,212,415	10 7		40,124 302,812	0 92,987	40,124 395,798	0 4,000	40,124 298,812	0 92,987	40,124 391,798	I
	2012-2013	2,000,000	2,999,889	4	3	17,894	17,173	35,068	0	17,894	17,173	35,068	į
	2013-2014 2014-2015	2,000,000 2,000,000	3,189,732 3,024,928	3 4		9,575 5,505	8,359 8,657	17,934 14,161	0	9,575 5,505	8,359 8,657	17,934 14,161	l I
	2015-2016	2,000,000	3,109,895	1	0	3,137	5,459	8,597	0	3,137	5,459	8,597	I
	2016-2017 2017-2018	2,000,000 2,000,000	3,172,093 3,235,535	0		0	0	0	0 0	0 0	0 0	0	İ
	2018-2019 2019-2020	2,000,000 2,000,000	3,300,246 3,366,251	0		0	0	0	0	0	0	0	I I
	2020-2021	2,000,000	3,433,576	Ö		0	0	0	0	0	0	0	i
Manad	Total	#200 000	<b>64 470 045</b>	83		\$899,068	\$140,142	\$1,039,211	\$4,000	\$895,068	\$140,142	\$1,035,211	
Merced	2000-2001 2001-2002	\$300,000 300,000	\$1,472,015 3,330,116	0		\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	I I
	2002-2003 2003-2004	300,000 2.000.000	3,510,658 3,769,624	0 10		0 227.421	0	0 227,421	0 0	0 227,421	0 0	0 227,421	I
	2004-2005	2,000,000	4,236,701	7	7	49,799	0	49,799	0	49,799	0	49,799	i
	2005-2006 2006-2007	2,000,000 2,000,000	4,636,934 5,223,499	4 7		49,775 153,875	48,242 164,831	98,017 318,705	0	49,775 153,875	48,242 164,831	98,017 318,705	l I
	2007-2008	2,000,000	6,117,866	8	8	34,024	0	34,024	4,391	29,633	0	29,633	ļ.
	2008-2009 2009-2010	2,000,000 2,000,000	6,668,036 6,194,918	7 8		41,625 59,657	0	41,625 59,657	0 0	41,625 59,657	0 0	41,625 59,657	l I
	2010-2011 2011-2012	2,000,000 2,000,000	6,401,492 5,962,267	3		5,354 103,988	0 108,962	5,354 212,949	0 0	5,354 103,988	0 108,962	5,354 212,949	I
	2011-2012	2,000,000	5,799,760	6	6	17,787	0	17,787	0	17,787	0	17,787	i
	2013-2014 2014-2015	2,000,000 2,000,000	5,622,523 5,899,998	5 3		39,300 3,064	45,719 0	85,019 3,064	0	39,300 3,064	45,719 0	85,019 3,064	I
	2015-2016	2,000,000	6,486,221	5	1	5,149	42,224	47,373	0	5,149	42,224	47,373	į
	2016-2017 2017-2018	2,000,000 2,000,000	6,615,945 6,748,264	0		0	0	0	0 0	0	0	0	İ
	2018-2019 2019-2020	2,000,000 2,000,000	6,883,229 7,020,894	0		0	0	0	0 0	0	0	0	I
	2020-2021	2,000,000	7,161,312	0		0	0	0	0	0	0	0	i
	Total			82		\$790,818	\$409,976	\$1,200,794	\$4,391	\$786,427	\$409,976	\$1,196,403	
Modoc	2000-2001 2001-2002	\$0 0	\$114,696 257,025	0		\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	III III
	2002-2003	0	262,072	0		0	0	0	0	0	0	0	Ш
	2003-2004 2004-2005	2,000,000 2,000,000	294,257 293,758	0		0	0	0	0 0	0 0	0 0	0	l I
	2005-2006 2006-2007	2,000,000 2,000,000	330,297 421,477	0		0	0	0	0	0	0	0	1
	2007-2008	2,000,000	527,523	0	0	0	0	0	0	0	0	0	i
	2008-2009 2009-2010	2,000,000 2,000,000	588,156 562,904	0 4		0 3,186	0	0 3,186	0 0	0 3,186	0 0	0 3,186	l I
	2010-2011	2,000,000	641,722	0	0	0	0	0	0	0	0	0	į
		2 000 000			0	0	0	0	0	0	0	0	ı
	2011-2012 2012-2013	2,000,000 2,000,000	575,379 546,417	0	0	0	0	0	0	0	0	0	1
	2011-2012 2012-2013 2013-2014	2,000,000 2,000,000	546,417 555,061	0	0	0	0	0	0	0	0	0	 
	2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	2,000,000 2,000,000 2,000,000 2,000,000	546,417 555,061 488,052 536,696	0 0 0 1	0 0 0	0 0 568	0 0 36,247	0 0 36,815	0 0 0	0 0 568	0 0 36,247	0 0 36,815	 
	2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	546,417 555,061 488,052 536,696 547,430	0 0 0	0 0 0 0	0 0	0	0	0	0	0	0	 
	2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	546,417 555,061 488,052 536,696 547,430 558,379 569,546	0 0 0 1 0 0	0 0 0 0 0	0 0 568 0 0	0 0 36,247 0 0	36,815 0 0	0 0 0 0 0	0 0 568 0 0	0 0 36,247 0 0	0 0 36,815 0 0	
	2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	546,417 555,061 488,052 536,696 547,430 558,379	0 0 0 1 0 0	0 0 0 0 0 0	0 0 568 0	0 0 36,247 0 0	0 0 36,815 0 0	0 0 0 0	0 0 568 0 0	0 0 36,247 0 0	0 0 36,815 0 0	

					Payron a	ina Loss Sumin	lary as or 12/3
						Unlimited	Unlimited
	Accident			Reported	Closed	Paid	Case
Court	Voor	Potention	Povroll	Claima	Claima	Loccoc	Poconico

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Monterey	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	\$250,000 250,000 400,000 2,000,000	\$2,907,610 6,516,761 6,986,400 7,127,875 7,320,478 8,214,240 9,179,167 10,409,487 11,349,184 11,497,402 11,787,927 12,293,541 11,068,298 12,047,639 10,872,756 11,220,617 11,445,029 11,673,930 11,907,408 12,145,556 12,388,468	0 0 7 9 9 155 72 12 9 9 11 14 11 12 9 9 0 0 0	72 12 9 11 13 11 9 7 9 1 0 0 0	\$0 0 111,348 9,501 156,030 17,835 243,914 70,545 9,934 139,124 94,684 20,818 172,912 29,540 0 0 0 0	\$0 0 0 0 0 0 0 0 14,116 0 80,488 21,141 24,295 20,277 0 0 0	\$0 0 0 111,348 9,501 156,030 17,835 243,914 70,545 9,934 139,124 108,801 108,801 20,818 253,400 50,681 62,663 21,838 0 0 0	\$0 0 0 0 1,558 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 111,348 9,501 156,030 16,277 243,914 70,545 9,934 139,123 94,684 20,818 172,912 29,540 0 0 0 0	\$0 0 0 0 0 0 0 0 14,116 0 80,488 21,141 24,295 20,277 0 0 0	\$0 0 111,348 9,501 156,030 16,277 243,914 70,545 9,934 139,123 108,801 20,818 253,400 50,681 62,663 21,838 0 0	
Mono	Total 2000-2001	\$0	\$0	205	194	\$1,116,115 \$0	\$160,318 \$0	\$1,276,432 \$0	\$1,559 \$0	\$1,114,555 \$0	\$160,318 \$0	\$1,274,873 \$0	III
	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2012 2012-2013 2013-2014 2014-2015 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 813,759 750,183 801,156 837,361 827,414 823,132 <sup>2</sup> 740,081 754,226 769,310 784,696 800,390 816,398 832,726	0 0 0 0 0 0 0 0 0		000000000000000000000000000000000000000	000000000000000000000000000000000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	Total			0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Napa	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2020	\$250,000 250,000 250,000 2,000,000 2,000,000 2,000,000 2,000,000	\$1,824,329 4,418,924 4,759,228 4,861,660 5,017,110 5,321,798 5,222,225 5,778,851 6,128,530 6,164,268 5,871,432 5,600,789 4,980,101 5,126,534 4,845,416 5,039,548 5,140,339 5,243,146 5,348,009 5,454,969 5,564,069	0 0 0 5 7 9 4 11 11 5 2 2 2 6 6 2 7 7 4 4 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 5 2 4 4 1 0 0 0 0	\$0 0 0 259,962 134,246 16,914 21,599 53,470 54,568 577 2,947 13,524 4,591 36,851 4,432 3,441 0 0 0	\$0 0 0 60,376 7,110 0 0 38,014 0 60 0 77,413 0 18,759 0 0	\$0 0 320,338 141,356 16,991 53,470 92,582 577 2,947 13,583 4,591 114,264 4,432 22,199 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 259,962 134,246 16,914 21,599 53,470 54,568 577 2,947 13,524 4,591 36,851 4,432 3,441 0 0 0	\$0 0 0 60,376 7,110 0 0 38,014 0 0 0 77,413 0 18,759 0 0	\$0 0 320,338 141,356 16,9914 21,599 53,470 92,582 577 2,947 13,583 4,591 114,264 4,432 22,199 0 0 0	
Nevada	Total 2000-2001	\$0	\$1,009,579	68		\$607,121 \$0	\$201,732 \$0	\$808,853 \$0	\$0 \$0	\$607,121 \$0	\$201,732 \$0	\$808,853 \$0	III
Nevaga	2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	\$0 0 2,000,000 2,000,000 2,000,000 2,000,000	\$1,009,579 2,303,029 2,649,936 2,757,783 2,762,261 3,016,646 3,273,997 3,712,490 3,880,801 3,454,513 3,570,313 3,413,323 3,258,549 3,206,545 3,438,818 3,569,187 3,640,571 3,713,383 3,787,650 3,863,403 3,940,671	0 0 2 3 3 4 4 2 0 0 1 1 3 3 4 4 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 2 3 4 4 2 0 1 1 3 4 4 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 28,360 13,215 3,336 1,234 0 9,357 55,029 28,448 1,019 67,834 0 973 1,434 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 28,360 13,215 3,336 1,234 0 9,357 55,029 28,448 1,019 149,925 0 973 1,434 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 28,360 13,215 3,336 1,234 0 9,357 55,029 28,448 1,019 67,834 0 973 1,434 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 28,360 13,215 3,336 1,234 0 9,357 55,029 28,448 1,019 149,925 0 973 1,434 0 0	
	Total			24	23	\$210,238	\$82,091	\$292,329	\$0	\$210,238	\$82,091	\$292,329	

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Orange	2000-2001 2001-2002 2002-2003 2003-2004	\$5,000,000 5,000,000 2,000,000 2,000,000	\$34,942,745 73,682,833 76,748,139 79,613,299	38 79 74 93	37 77 68 91	\$677,305 2,259,403 2,282,180 2,038,411	\$7,202 68,348 434,233 97,251	\$684,507 2,327,751 2,716,413 2,135,662	\$15,380 26,438 0 4,250	\$661,925 2,232,964 2,282,180 2,034,161	\$7,202 68,348 434,233 97,251	\$669,127 2,301,313 2,716,413 2,131,412	l I
	2004-2005 2005-2006 2006-2007	2,000,000 2,000,000 2,000,000	81,479,304 89,064,313 97,409,967	92 96 69	89 94 66	2,025,704 1,319,698 948,970	127,922 28,192 43,239	2,153,626 1,347,891 992,209	2,000 7,500 1,481	2,023,704 1,312,198 947,489	127,922 28,192 43,239	2,151,626 1,340,391 990,728	   
	2007-2008 2008-2009	2,000,000 2,000,000	109,627,416 113,464,849	50 59	43 57	607,644 721,701	152,248 224,832	759,892 946,533	0	607,644 721,701	152,248 224,832	759,892 946,533	- 1
	2009-2010 2010-2011	2,000,000 2,000,000	108,042,335 113,609,518	46 59	41 55	852,234 411,925	77,614 86,295	929,847 498,221	0 0	852,234 411,925	77,614 86,295	929,847 498,221	I I
	2011-2012 2012-2013	2,000,000 2,000,000	115,117,566 108,702,345	48 36	38 29	858,469 618,313	202,387 180,085	1,060,855 798,398	0 178	858,469 618,135	202,387 180,085	1,060,855 798,220	l I
	2013-2014 2014-2015	2,000,000 2,000,000	108,572,489 102,754,102	31 33	19 21	518,944 92,607	325,139 87,420	844,083 180,027	0 0	518,944 92,607	325,139 87,420	844,083 180,027	I I
	2015-2016 2016-2017	2,000,000 2,000,000	97,735,947 99,690,666	18 0	1	17,397 0	145,007	162,404 0	0	17,397 0	145,007	162,404 0	
	2017-2018 2018-2019	2,000,000 2,000,000	101,684,479 103,718,169	0	0	0	0	0	0	0	0	0	- 1
	2019-2020 2020-2021	2,000,000 2,000,000	105,792,532 107,908,383	0	0	0	0	0	0	0	0	0	
	Total			921	826	\$16,250,904	\$2,287,414	\$18,538,318	\$57,227	\$16,193,677	\$2,287,414	\$18,481,091	
Placer	2000-2001 2001-2002	\$125,000 125,000	\$1,938,241 5,605,630	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	
	2002-2003 2003-2004	125,000 2,000,000	5,425,926 6,127,672	0 6	0 6	0 32,517	0	0 32,517	0 0	0 32,517	0	0 32,517	
	2004-2005 2005-2006	2,000,000 2,000,000	6,166,571 6,882,459	5 8	4 8	20,429 15,414	62,144 0	82,573 15,414	0 0	20,429 15,414	62,144 0	82,573 15,414	l I
	2006-2007 2007-2008	2,000,000 2,000,000	8,336,003 10,142,480	8 9	8 8	27,936 135,047	0 19,283	27,936 154,330	0 0	27,936 135,047	0 19,283	27,936 154,330	l I
	2008-2009 2009-2010	2,000,000 2,000,000	10,860,049 8,581,401	14 6	14 4	238,508 119,504	0 66,392	238,508 185,895	0 0	238,508 119,504	0 66,392	238,508 185,895	l I
	2010-2011 2011-2012	2,000,000 2,000,000	8,961,526 9,287,884	13 2	12 2	133,876 8,514	29,010 0	162,886 8,514	0 0	133,876 8,514	29,010 0	162,886 8,514	l I
	2012-2013 2013-2014	2,000,000 2,000,000	8,385,338 7,686,753	6 1	5 1	29,338 276	4,810 0	34,148 276	0 0	29,338 276	4,810 0	34,148 276	
	2014-2015 2015-2016	2,000,000 2,000,000	7,722,600 7,889,093	7	2	39,120 2,588	176,040 6,729	215,160 9,317	0	39,120 2,588	176,040 6,729	215,160 9,317	l !
	2016-2017 2017-2018	2,000,000 2,000,000	8,046,875 8,207,813	0	0	0	0	0	0	0	0	0	- 1
	2018-2019 2019-2020 2020-2021	2,000,000 2,000,000 2,000,000	8,371,969 8,539,408 8,710,196	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	- 1
	Total	2,000,000	8,710,196	89	76	\$803,066	\$364,408	\$1,167,474	\$0	\$803,066	\$364,408	\$1,167,474	'
Plumas	2000-2001 2001-2002	\$125,000 125,000	\$290,713 670,169	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	
	2002-2003 2003-2004	125,000 125,000	669,663 629,766	0	0	0	0	0	0	0	0	0	1
	2004-2005 2005-2006	2,000,000 2,000,000	709,449 773,508	1	1 0	400 0	0	400 0	0	400 0	0	400 0	- 1
	2006-2007 2007-2008	2,000,000 2,000,000	813,142 804,704	0	0	0 229	0	0 229	0	0 229	0	0 229	- 1
					0	0	0	0	0	0	0	0	- 1
	2008-2009 2009-2010	2,000,000	857,429 857,706	0				27.926	0	27.926		27.926	
	2008-2009 2009-2010 2010-2011 2011-2012		857,429 857,706 877,216 792,290		1 0 0	27,926 0 0	0 0	27,926 0 0	0 0 0	27,926 0 0	0	27,926 0 0	
	2009-2010 2010-2011 2011-2012 2012-2013	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835	1 0	1 0	27,926 0	0	0	0	0	0 0	0	I I
	2009-2010 2010-2011 2011-2012	2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502	1 0 0	1 0 0 0	27,926 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	 
	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577	1 0 0 0 0	1 0 0 0 0	27,926 0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	 
	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191	1 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	 
	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579	1 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 Total	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075	1 0 0 0 0 0 0 0 0 0 0 0 0 3 3 3 3 3	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2019-2020 2020-2021 Total 2000-2001 2000-2001 2000-2003	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Riverside	2009-2010 2010-2011 2011-2012 2013-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2019-2020 2020-2021 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2005-2006	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 50 80 \$15,000 2,000 0 9,339	\$28,555 \$855,384 1,154,984 2,505,168 552,718 630,452 668,220	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2015-2016 2016-2017 2017-2018 2019-2020 2020-2021 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230 54,872,422 58,961,989	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 5 5 75,741 14,518 0 66,878 75,644 21,356 5,275	\$28,555 \$902,246 1,154,984 2,581,678 1,523,966 554,718 697,330 753,203 442,367 699,674	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$855,384 1,154,984 2,505,168 1,494,448 552,718 630,452 668,220 421,011 694,399	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 5 5 75,741 14,518 0 66,878 75,644 21,356 5,275	\$28,555 \$887,246 1,154,984 2,580,910 1,508,966 552,718 697,330 743,863 442,367 699,674	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2019-2020 2020-2021 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2006-2006 2006-2007 2007-2008 2008-2009 2009-2010 2009-2011 2010-2011	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230 54,872,422 58,961,989 60,412,108 61,331,395	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$902,246 1,154,984 2,581,678 1,523,966 554,718 697,330 753,203 442,367 699,674 463,904 377,112	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$855,384 1,154,984 2,505,168 1,494,448 552,718 630,452 668,220 421,011 694,399 417,980 360,632	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$887,246 1,154,984 2,580,910 1,508,966 552,718 697,330 743,863 442,367 699,674 463,904 377,112	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2010-2011 2011-2012	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230 54,872,422 58,961,989 60,412,108 61,331,395 64,019,578 60,698,399	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$902,246 1,154,984 2,581,678 697,330 442,367 699,674 463,904 377,112 875,966 814,633	0 0 0 0 0 0 0 0 0 0 0 0 0 0 50 \$15,000 2,000 0 9,339 0 0 0	\$28,555 \$855,384 1,154,984 2,505,168 552,718 630,452 421,011 694,399 417,980 360,632 746,652 593,001	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$887,246 1,154,984 2,580,910 1,508,966 552,718 697,330 743,863 442,367 699,674 463,904 377,112 875,966 814,633	
Riverside	2009-2010 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2020-2021  Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230 54,872,422 58,961,989 60,412,108 61,331,395 64,019,578 60,698,399 60,444,097 65,147,113	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 50 531,862 0 0 75,741 14,518 0 66,878 75,644 21,356 5,275 45,924 16,480 129,314 221,633 261,088 113,170	\$28,555 \$902,246 1,154,984 2,581,678 1,523,966 554,718 697,330 753,203 442,367 699,674 463,904 377,112 875,966 814,633 647,927	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$855,384 1,154,984 2,505,168 1,494,448 552,718 630,452 668,220 421,011 694,399 417,980 360,632 533,001 386,832 110,524	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 5 5 5,741 14,518 0 66,878 75,644 21,356 5,275 45,924 16,480 129,314 221,633 261,088 113,170	\$28,555 \$887,246 1,154,984 2,580,910 1,508,966 552,718 697,330 743,863 442,367 699,674 463,904 377,112 875,966 814,633 647,920 223,695	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230 54,872,422 58,961,989 60,412,108 61,331,395 64,019,578 60,698,399 60,444,097 65,147,113 74,294,918 75,780,816	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$902,246 1,154,984 2,581,678 1,523,966 554,718 697,330 753,203 442,367 699,674 463,904 377,112 875,966 814,633 647,927 223,695 104,764	0 0 0 0 0 0 0 0 0 0 0 0 0 0 50 \$15,000 0 2,000 0 9,339 0 0 0 0 0 0 0 768 15,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$855,384 1,154,984 2,505,168 1,494,448 552,718 630,452 668,220 421,011 694,399 417,980 360,632 746,652 593,001 386,832 110,524 17,390 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 75,741 14,518 0 66,878 75,644 21,356 5,275 45,924 16,480 129,314 221,633 261,088 113,170 87,375 0	\$28,555 \$887,246 1,154,884 2,580,910 1,508,966 552,718 697,330 743,863 442,367 699,674 463,904 377,112 875,966 814,633 647,920 223,695 104,764	
Riverside	2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 207-2018 2009-2021  Total  2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075  \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230 54,872,422 58,961,989 60,412,108 61,331,395 64,019,578 60,698,399 60,444,097 65,147,113 74,294,918 75,780,816 77,296,433 78,842,361	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 55,741 14,518 75,644 21,356 5,275 45,924 16,480 129,314 221,633 261,088 113,170 87,375	\$28,555 \$902,246 1,154,984 2,581,678 697,330 442,367 699,674 463,904 377,112 875,966 814,633 647,927 223,695 104,764	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$855,384 1,154,984 2,505,168 668,220 421,011 694,399 360,632 746,652 17,390 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 55,741 14,518 75,644 21,356 5,275 45,924 16,480 129,314 221,633 261,088 113,170 87,375	\$28,555 \$887,246 1,154,984 2,580,910 1,508,966 552,718 697,330 743,863 442,367 699,674 463,904 377,112 875,966 814,633 647,920 223,695 104,764	
Riverside	2009-2010 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2020-2021  Total 2000-2001 2001-2002 2002-2003 2003-2004 2005-2006 2006-2007 2007-2008 2008-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	857,706 877,216 792,290 723,835 898,577 655,502 641,325 654,152 667,235 680,579 694,191 708,075 \$18,293,436 33,605,581 34,339,414 34,578,823 39,602,106 42,798,800 46,662,230 54,872,422 58,961,989 60,412,108 61,331,395 64,019,578 60,698,399 60,444,097 65,147,113 74,294,918 75,780,816 77,296,433	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	27,926 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 5 5 75,741 14,518 0 66,878 75,644 121,356 5,275 45,924 16,480 129,314 221,633 261,088 113,170 87,375 0 0	\$28,555 \$902,246 1,154,984 2,581,678 1,523,966 554,718 697,330 753,203 442,367 699,674 463,904 377,112 875,966 814,633 647,927 223,695 104,764	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$28,555 \$855,384 1,154,984 2,505,168 1,494,448 552,718 630,452 668,220 421,011 694,399 417,980 360,632 533,001 366,832 110,524 17,390 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 5 5 75,741 14,518 0 66,878 75,644 121,356 5,275 45,924 16,480 129,314 221,633 261,088 113,170 87,375 0 0	\$28,555 \$887,246 1,154,984 2,580,910 1,508,966 552,718 697,330 743,863 442,367 699,674 463,904 377,112 875,966 814,633 647,920 223,695 104,764	

### Payroll and Loss Summary as of 12/31/15

					Payroll a	nd Loss Summa	ary as of 12/31/1	5					
Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Sacramento	2000-2001 2001-2002 2002-2003	\$1,500,000 1,500,000 2,000,000	\$14,636,667 31,463,591 34,730,993	40 58 52	39 56 52	\$930,809 956,639 285,405	\$22,482 103,597 0	\$953,291 1,060,236 285,405	\$58,627 106,788 0	\$872,182 849,851 285,405	\$22,482 103,597 0	\$894,664 953,448 285,405	 
	2003-2004	2,000,000	35,726,133	69 47	68	658,697	1,672	660,369	21,279	637,417	1,672	639,089	I
	2004-2005 2005-2006	2,000,000 2,000,000	36,886,685 41,068,229	50	47 49	602,238 514,936	0 96,540	602,238 611,476	0 2,500	602,238 512,436	0 96,540	602,238 608,976	I I
	2006-2007 2007-2008	2,000,000 2,000,000	44,210,741 49,685,736	33 34	33 33	210,461 452,969	0 36,123	210,461 489,093	0	210,461 452,969	0 36,123	210,461 489,093	l I
	2008-2009	2,000,000	52,036,065	35	34	350,316	27,365	377,681	0	350,316	27,365	377,681	i
	2009-2010 2010-2011	2,000,000 2,000,000	47,458,496 48,235,274	39 34	34 33	742,837 417,397	179,602 2,037	922,439 419,433	0	742,837 417,397	179,602 2,037	922,439 419,433	l I
	2011-2012	2,000,000	49,746,329	16	16	165,198	0	165,198	39	165,159	0	165,159	!
	2012-2013 2013-2014	2,000,000 2,000,000	44,153,791 45,249,453	20 19	15 14	323,810 106,912	104,077 111,331	427,887 218,242	0 0	323,810 106,912	104,077 111,331	427,887 218,242	l I
	2014-2015 2015-2016	2,000,000 2,000,000	43,252,521 45,543,803	25 11	20 2	85,586 22,717	43,028 40,816	128,613 63,532	0	85,586 22,717	43,028 40,816	128,613 63,532	l I
	2016-2017	2,000,000	46,454,679	0	0	0	0	0	0	0	0	0	i
	2017-2018 2018-2019	2,000,000 2,000,000	47,383,772 48,331,448	0	0	0	0	0	0	0	0	0	
	2019-2020	2,000,000	49,298,077	0	0	0	0	0	0	0	0	0	
	2020-2021 Total	2,000,000	50,284,038	582	0 545	0 \$6,826,926	0 \$768,669	\$7,595,594	0 \$189,233	0 \$6,637,692	\$768,669	0 \$7,406,361	'
San Benito	2000-2001	\$0	\$397,839	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Ш
	2001-2002 2002-2003	0	994,799 1,264,516	0	0	0	0	0	0	0	0	0	
	2003-2004	2,000,000	1,182,495	2	2	873	0	873	0	873	0	873	1
	2004-2005 2005-2006	2,000,000 2,000,000	1,313,973 1,337,868	1 1	1 1	1,084 105	0	1,084 105	0	1,084 105	0	1,084 105	l I
	2006-2007 2007-2008	2,000,000 2,000,000	1,433,403 1,602,175	2 1	2 1	8,469 2,949	0	8,469	0 0	8,469 2,949	0	8,469 2,949	l I
	2008-2009	2,000,000	1,748,101	2	2	2,394	0	2,949 2,394	0	2,394	0	2,394	i
	2009-2010 2010-2011	2,000,000 2,000,000	1,779,014 1,792,653	0	0	0	0	0	0	0	0	0	l I
	2011-2012	2,000,000	1,741,721	1	1	2,253	0	2,253	0	2,253	0	2,253	į
	2012-2013 2013-2014	2,000,000 2,000,000	1,763,213 1,904,229	2	2 0	8,825 0	0 0	8,825 0	0	8,825 0	0 0	8,825 0	l I
	2014-2015 2015-2016	2,000,000 2,000,000	1,611,810 1,530,839	0	0	0	0	0	0	0	0	0	I I
	2016-2017	2,000,000	1,561,456	0	0	0	0	0	0	0	0	0	i
	2017-2018 2018-2019	2,000,000 2,000,000	1,592,685 1,624,539	0	0	0	0	0	0	0	0	0	
	2019-2020 2020-2021	2,000,000 2,000,000	1,657,030 1,690,170	0	0	0	0	0	0	0	0	0	1
	Total			12	12	\$26,952	\$0	\$26,952	\$0	\$26,952	\$0	\$26,952	
San Bernardino	2000-2001	\$1,000,000	\$14,068,370	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	2001-2002 2002-2003	1,000,000 2,000,000 <sup>1</sup>	30,780,682 33,041,589	0 45	0 45	0 842,328	0	0 842,328	0 535	0 841,794	0	0 841,794	II I
	2003-2004	2,000,000 2,000,000	35,534,747	69 47	67 47	1,576,157	33,995	1,610,152	27,245	1,548,912	33,995 0	1,582,907	I
	2004-2005 2005-2006	2,000,000	38,179,403 42,972,967	41	41	610,253 642,841	0 0	610,253 642,841	0	610,253 642,841	0	610,253 642,841	i
	2006-2007 2007-2008	2,000,000 2,000,000	48,820,582 52,557,770	42 31	42 30	287,487 569,851	0 13,760	287,487 583,611	1,000 0	286,487 569,851	0 13,760	286,487 583,611	l I
	2008-2009	2,000,000	59,656,158	33	32	481,667	33,555	515,222	0	481,667	33,555	515,222	i
	2009-2010 2010-2011	2,000,000 2,000,000	51,815,443 56,517,751	39 38	37 29	648,109 740,753	133,233 187,903	781,342 928,656	0	648,109 740,753	133,233 187,903	781,342 928,656	l I
	2011-2012 2012-2013	2,000,000 2,000,000	56,019,666 52,089,616	29 40	22 33	603,226 630,642	209,526 307,807	812,751 938,449	0	603,226 630,642	209,526 307,807	812,751 938,449	l I
	2013-2014	2,000,000	51,644,432	26	20	334,273	210,719	544,992	0	334,273	210,719	544,992	1
	2014-2015 2015-2016	2,000,000 2,000,000	53,332,204 57,064,606	36 20	23 10	208,989 48,429	233,810 84,619	442,799 133,048	0	208,989 48,429	233,810 84,619	442,799 133,048	l I
	2016-2017	2,000,000	58,205,898 59,370,016	0	0	0	0	0	0	0	0	0	l I
	2017-2018 2018-2019	2,000,000 2,000,000	60,557,417	0	0	0	0	0	0	0	0	0	1
	2019-2020 2020-2021	2,000,000 2,000,000	61,768,565 63,003,936	0	0	0	0	0	0 0	0	0	0	
	Total			536	478	\$8,225,006	\$1,448,926	\$9,673,932	\$28,780	\$8,196,226	\$1,448,926	\$9,645,152	
San Diego	2000-2001 2001-2002	\$1,000,000 1,000,000	\$32,346,132 71,399,038	65 95	63 92	\$973,647 1,894,176	\$41,867 72,004	\$1,015,514 1,966,180	\$0 5,000	\$973,647 1,889,176	\$41,867 72,004	\$1,015,514 1,961,180	I I
	2002-2003	2,000,000	75,561,982	100	98	1,884,243	56,799	1,941,041	0	1,884,243	56,799	1,941,041	i
	2003-2004 2004-2005	2,000,000 2,000,000	78,314,361 80,599,064	127 117	123 115	1,695,674 1,689,843	52,005 58,932	1,747,679 1,748,775	0	1,695,674 1,689,843	52,005 58,932	1,747,679 1,748,775	I
	2005-2006	2,000,000	87,063,087	124	119	1,097,084	506,589	1,603,673	2,198	1,094,886	506,589	1,601,475	į
	2006-2007 2007-2008	2,000,000 2,000,000	95,395,463 100,727,738	98 106	97 101	617,886 1,235,812	4,000 90,659	621,886 1,326,472	0	617,886 1,235,812	4,000 90,659	621,886 1,326,472	l I
	2008-2009	2,000,000	101,026,125	113	107	1,236,485	123,876	1,360,361	0	1,236,485	123,876	1,360,361	i
	2009-2010 2010-2011	2,000,000 2,000,000	96,954,327 94,432,313	88 78	84 70	750,955 835,648	94,666 167,463	845,621 1,003,111	1,261 0	749,694 835,648	94,666 167,463	844,360 1,003,111	İ
	2011-2012 2012-2013	2,000,000 2,000,000	95,624,137 85,925,807	65 70	52 51	787,339 933,463	253,257 442,068	1,040,596 1,375,531	0 90	787,339 933,372	253,257 442,068	1,040,596 1,375,441	l I
	2013-2014	2,000,000	80,709,371	81	60	389,854	290,254	680,108	0	389,854	290,254	680,108	į
	2014-2015 2015-2016	2,000,000 2,000,000	79,812,744 82,878,861	95 39	48 8	457,783 91,168	536,856 232,490	994,639 323,658	0	457,783 91,168	536,856 232,490	994,639 323,658	l I
	2016-2017 2017-2018	2,000,000 2,000,000	84,536,439 86,227,167	0	0	0	0	0	0	0	0	0	İ
	2018-2019	2,000,000	87,951,711	0	0	0	0	0	0	0	0	0	i
	2019-2020 2020-2021	2,000,000 2,000,000	89,710,745 91,504,960	0	0 0	0 0	0 0	0	0 0	0 0	0 0	0	

Total

1,461 1,288 \$16,571,059 \$3,023,786 \$19,594,845 \$8,550 \$16,562,509 \$3,023,786 \$19,586,295

### Payroll and Loss Summary as of 12/31/15

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
San Francisco	2000-2001	Unlimited 1	\$16,504,040	15	15	\$501,164	\$0	\$501,164	\$877	\$500,287	\$0	\$500,287	ļ.
	2001-2002 2002-2003	Unlimited 1 Unlimited 1	34,611,458 34,653,782	43 60	43 60	567,785 1,044,443	0	567,785 1,044,443	4,565 2,562	563,220 1,041,881	0	563,220 1,041,881	I
	2003-2004	2,000,000	35,296,189	61	61	716,015	0	716,015	0	716,015	0	716,015	1
	2004-2005 2005-2006	2,000,000 2,000,000	37,164,401 41,387,946	49 56	46 51	931,150 1,508,595	72,020 241,114	1,003,169 1,749,709	0	931,150 1,508,595	72,020 241,114	1,003,169 1,749,709	I
	2006-2007	2,000,000	38,915,301	62	60	1,163,141	141,929	1,305,071	0	1,163,141	141,929	1,305,071	i
	2007-2008 2008-2009	2,000,000 2,000,000	47,930,069 50,162,009	47 56	45 50	805,266 778,231	238,913 119,527	1,044,179 897,758	0	805,266 778,231	238,913 119,527	1,044,179 897,758	l I
	2009-2010	2,000,000	45,648,092	47	40	1,627,033	390,296	2,017,329	0	1,627,033	390,296	2,017,329	į
	2010-2011 2011-2012	2,000,000 2,000,000	44,065,703 38,755,030	53 31	44 25	1,916,562 729,201	936,508 310,462	2,853,070 1,039,663	264 606	1,916,298 728,594	936,508 310,462	2,852,806 1,039,057	l I
	2012-2013	2,000,000	37,490,945	34	29	226,111	140,577	366,688	0	226,111	140,577	366,688	!
	2013-2014 2014-2015	2,000,000 2,000,000	39,330,020 38,756,484	23 23	15 14	240,963 65,200	188,824 124,292	429,787 189,492	0	240,963 65,200	188,824 124,292	429,787 189,492	I I
	2015-2016 2016-2017	2,000,000 2,000,000	41,747,269 42,582,214	7 0	0	9,680 0	47,200 0	56,880 0	0	9,680 0	47,200 0	56,880 0	l I
	2017-2018	2,000,000	43,433,858	0	0	0	0	0	0	0	0	0	i
	2018-2019 2019-2020	2,000,000 2,000,000	44,302,535 45,188,586	0	0	0	0	0	0	0	0	0	l I
	2020-2021	2,000,000	46,092,358	0	0	0	0	0	0	0	0	0	i
	Total			667	598	\$12,830,539	\$2,951,663	\$15,782,202	\$8,874	\$12,821,666	\$2,951,663	\$15,773,329	
San Joaquin	2000-2001 2001-2002	\$0 0	\$5,075,564 11,281,578	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	III III
	2002-2003	0	12,250,258	0	0	0	0	0	0	0	0	0	Ш
	2003-2004 2004-2005	2,000,000 2,000,000	12,798,519 12,848,142	13 10	12 8	266,153 153,014	18,221 75,802	284,374 228,816	0	266,153 153,014	18,221 75,802	284,374 228,816	I I
	2005-2006	2,000,000 2,000,000	13,718,557	14 11	14 10	35,236	0	35,236	0	35,236	0	35,236	I I
	2006-2007 2007-2008	2,000,000	14,946,836 17,648,388	10	8	279,861 148,799	28,098 64,916	307,959 213,715	0	279,861 148,799	28,098 64,916	307,959 213,715	i
	2008-2009 2009-2010	2,000,000 2,000,000	19,209,252 18,502,015	15 10	15 10	222,374 47,539	0	222,374 47,539	0	222,374 47,539	0	222,374 47,539	l I
	2010-2011	2,000,000	18,944,056	9	7	128,388	60,623	189,011	0	128,388	60,623	189,011	į
	2011-2012 2012-2013	2,000,000 2,000,000	17,550,740 15,678,398	14 12	12 7	199,909 282,049	54,650 157,090	254,559 439,139	0 252	199,909 281,798	54,650 157,090	254,559 438,888	l I
	2013-2014 2014-2015	2,000,000 2,000,000	15,840,228	15 9	12 7	109,595	129,713	239,308	0	109,595 39,947	129,713	239,308	I
	2014-2015	2,000,000	17,551,540 18,409,659	4	1	39,947 1,741	31,615 12,176	71,562 13,917	0	1,741	31,615 12,176	71,562 13,917	i
	2016-2017 2017-2018	2,000,000 2,000,000	18,777,853 19,153,410	0	0	0	0	0	0	0	0	0	l I
	2018-2019	2,000,000	19,536,478	0	0	0	0	0	0	0	0	0	1
	2019-2020 2020-2021	2,000,000 2,000,000	19,927,207 20,325,751	0	0	0	0	0	0	0	0	0	I I
	Total			146	123	\$1,914,607	\$632,904	\$2,547,511	\$252	\$1,914,355	\$632,904	\$2,547,259	
San Luis Obispo	2000-2001 2001-2002	\$250,000 250,000	\$2,845,682 6,269,721	7 11	6 11	\$1,005,558 642,746	\$12,488 0	\$1,018,046 642,746	\$92,552 13,176	\$913,006 629,570	\$12,488 0	\$925,494 629,570	I
	2001-2002	250,000	6,575,437	11	11	414,905	0	414,905	13,176	414,905	0	414,905	i
	2003-2004 2004-2005	250,000 2,000,000	6,298,635 6,801,159	6 7	6 7	93,006 73,399	0	93,006 73,399	0	93,006 73,399	0	93,006 73,399	I
	2005-2006	2,000,000	7,454,978	18	18	109,284	0	109,284	0	109,284	0	109,284	1
	2006-2007 2007-2008	2,000,000 2,000,000	8,607,397 8,824,186	7 4	6 4	221,987 83,912	35,176 0	257,163 83,912	0	221,987 83,912	35,176 0	257,163 83,912	l I
	2008-2009	2,000,000	9,162,570	8	8	155,170	0	155,170	0	155,170	0	155,170	1
	2009-2010 2010-2011	2,000,000 2,000,000	9,207,324 9,252,212	4 9	4 8	35,222 108,711	0 14,547	35,222 123,258	0	35,222 108,711	0 14,547	35,222 123,258	l I
	2011-2012	2,000,000	8,834,564	4	3	134,128	35,151	169,279	0	134,128	35,151	169,279	Į.
	2012-2013 2013-2014	2,000,000 2,000,000	8,238,022 9,055,874	3	2	3,248 50,958	39,967 44,956	43,215 95,914	0	3,248 50,958	39,967 44,956	43,215 95,914	l I
	2014-2015 2015-2016	2,000,000 2,000,000	8,823,578 8,541,003	4	1 0	16,341 2,545	74,666 19,346	91,007 21,891	0	16,341 2,545	74,666 19,346	91,007 21,891	l I
	2016-2017	2,000,000	8,711,823	0	0	0	0	0	0	0	0	0	i
	2017-2018 2018-2019	2,000,000 2,000,000	8,886,060 9,063,781	0	0	0	0	0	0	0	0	0	l I
	2019-2020 2020-2021	2,000,000 2,000,000	9,245,057 9,429,958	0	0	0	0	0	0	0	0	0	l I
	Total	2,000,000	0,420,000	107	97	\$3,151,121	\$276,296	\$3,427,417	\$105,728	\$3,045,393	\$276,296	\$3,321,689	•
San Mateo	2000-2001	\$275,000 <sup>1</sup>	\$7,936,751	21	21	\$142,668	\$0	\$142,668	\$0	\$142,668	\$0	\$142,668	1
	2001-2002 2002-2003	350,000 <sup>1</sup> 500,000 <sup>1</sup>	17,412,445 18,057,120	23 23	23 21	491,744 395,349	0 57,323	491,744 452,672	0	491,744 395,349	0 57,323	491,744 452,672	1
	2003-2004	2,000,000	19,740,244	16	16	242,052	0	242,052	0	242,052	0	242,052	!
	2004-2005 2005-2006	2,000,000 2,000,000	20,196,882 21,484,834	20 12	19 8	231,506 772,052	11,790 61,500	243,297 833,553	0	231,506 772,052	11,790 61,500	243,297 833,553	I
	2006-2007	2,000,000	23,237,860	12	10	894,791	49,189	943,980	0	894,791	49,189	943,980 450,045	1
	2007-2008 2008-2009	2,000,000 2,000,000	24,779,758 25,336,829	18 13	17 13	440,728 264,592	9,317 0	450,045 264,592	0	440,728 264,592	9,317 0	264,592	i
	2009-2010 2010-2011	2,000,000 2,000,000	22,831,890 22,341,909	14 12	12 11	333,399 398,698	59,209 3,839	392,608 402,538	0	333,399 398,698	59,209 3,839	392,608 402,538	l I
	2011-2012	2,000,000	22,023,835	22	21	469,939	13,113	483,051	0	469,939	13,113	483,051	į
	2012-2013 2013-2014	2,000,000 2,000,000	20,045,369 19,048,416	19 20	15 10	113,372 611,743	41,963 208,431	155,335 820,174	0 0	113,372 611,743	41,963 208,431	155,335 820,174	l I
	2014-2015 2015-2016	2,000,000 2,000,000	18,723,585 19,313,499	14 8	7 1	93,410 8,077	60,462 39,850	153,872 47,927	0	93,410 8,077	60,462 39,850	153,872 47,927	l I
	2016-2017	2,000,000	19,699,769	0	0	0	0	0	0	0	0	0	i
	2017-2018 2018-2019	2,000,000 2,000,000	20,093,764 20,495,639	0	0	0	0	0	0	0	0	0	l I
	2019-2020	2,000,000	20,905,552	0	0	0	0	0	0	0	0	0	1
	2020-2021	2,000,000	21,323,663	0	0	0	U	0	0	0	U	0	1

267 225 \$5,904,121 \$615,986 \$6,520,107

\$0 \$5,904,121 \$615,986 \$6,520,107

Total

### Payroll and Loss Summary as of 12/31/15

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Santa Barbara	2000-2001 2001-2002	\$300,000 300,000	\$5,325,480 11,696,751	15 27	14 27	\$184,819 521,857	\$16,475 0	\$201,295 521,857	\$0 1,213	\$184,819 520,644	\$16,475 0	\$201,295 520,644	I I
	2002-2003	300,000	12,646,658	20	20	189,532	0	189,532	0	189,532	0	189,532	i
	2003-2004 2004-2005	2,000,000 2,000,000	12,472,716 13,325,208	21 6	20 6	392,618 10,282	49,322 0	441,940 10,282	0	392,618 10,282	49,322 0	441,940 10,282	I I
	2005-2006	2,000,000	14,621,933	15	14	30,984	750	31,734	0	30,984	750	31,734	i
	2006-2007 2007-2008	2,000,000 2,000,000	16,163,876 16,837,672	14 8	12 7	85,815 371,290	6,883 0	92,698 371,290	0 0	85,815 371,290	6,883 0	92,698 371,290	I I
	2008-2009 2009-2010	2,000,000 2,000,000	17,695,106 16,097,464	14 13	13 12	144,634 218,341	3,866 34,706	148,500 253,046	333 0	144,301 218,341	3,866 34,706	148,167 253.046	I
	2010-2011	2,000,000	16,704,919	11	9	200,259	89,487	289,746	0	200,259	89,487	289,746	i
	2011-2012 2012-2013	2,000,000 2,000,000	16,620,004 16,359,422	13 9	10 7	247,211 125,368	24,777 52,595	271,988 177,963	0	247,211 125,368	24,777 52,595	271,988 177,963	I I
	2013-2014 2014-2015	2,000,000 2,000,000	14,592,446	11 10	10 8	18,013 26,454	2,120	20,133 64,700	0	18,013 26,454	2,120 38,246	20,133 64,700	I
	2015-2016	2,000,000	13,322,210 14,914,240	6	2	1,221	38,246 18,986	20,207	0	1,221	18,986	20,207	i
	2016-2017 2017-2018	2,000,000 2,000,000	15,212,525 15,516,775	0	0	0	0	0	0	0	0	0	I
	2018-2019	2,000,000	15,827,111	0	0	0	0	0	0	0	0	0	l I
	2019-2020 2020-2021	2,000,000 2,000,000	16,143,653 16,466,526	0	0	0	0	0	0	0	0	0	i
	Total			213	191	\$2,768,698	\$338,213	\$3,106,911	\$1,546	\$2,767,152	\$338,213	\$3,105,365	
Santa Clara	2000-2001 2001-2002	\$4,000,000 4,000,000	\$18,464,026 41,529,415	41 93	40 92	\$421,328 1,257,729	\$4,358 5,947	\$425,686 1,263,676	\$0 0	\$421,328 1,257,729	\$4,358 5,947	\$425,686 1,263,676	I I
	2002-2003 2003-2004	2,000,000 4,000,000	45,592,887 45,338,558	140 96	138 92	1,129,193 1,790,550	224,518 43,589	1,353,711 1,834,139	0 5,000	1,129,193 1,785,550	224,518 43,589	1,353,711 1,829,139	I
	2004-2005	2,000,000	45,606,776	80	80	437,993	0	437,993	0	437,993	0	437,993	1
	2005-2006 2006-2007	2,000,000 2,000,000	50,365,546 53,832,454	59 66	57 62	486,972 1,280,742	14,315 152,697	501,287 1,433,439	0 2,000	486,972 1,278,742	14,315 152,697	501,287 1,431,439	i
	2007-2008 2008-2009	2,000,000 2,000,000	58,016,389 58,448,749	52 71	48 64	1,007,160 1,151,297	98,041 96,975	1,105,200 1,248,271	0 14,679	1,007,160 1,136,618	98,041 96,975	1,105,200 1,233,593	I
	2009-2010 2010-2011	2,000,000 2,000,000	54,385,656 55,184,528	64 59	57 51	1,028,343 880,693	67,799 169,795	1,096,142 1,050,488	0	1,028,343 880,693	67,799 169,795	1,096,142 1,050,488	l I
	2011-2012	2,000,000	54,735,641	48	45	523,992	18,944	542,936	0	523,992	18,944	542,936	1
	2012-2013 2013-2014	2,000,000 2,000,000	52,732,588 51,119,967	40 38	31 28	596,704 195,384	225,933 202,226	822,637 397,610	99 0	596,605 195,384	225,933 202,226	822,538 397,610	I I
	2014-2015 2015-2016	2,000,000 2,000,000	49,049,205 51,487,134	31 20	16 2	189,165 39,096	179,262 123,501	368,428 162,597	281 0	188,885 39,096	179,262 123,501	368,147 162,597	I
	2016-2017	2,000,000	52,516,876	0	0	0	0	0	0	0	0	0	i
	2017-2018 2018-2019	2,000,000 2,000,000	53,567,214 54,638,558	0 0	0	0	0 0	0	0 0	0	0 0	0 0	i
	2019-2020 2020-2021	2,000,000 2,000,000	55,731,329 56,845,956	0	0	0	0	0	0 0	0	0	0	I I
	Total			998	903	\$12,416,339	\$1,627,900	\$14,044,239	\$22,058	\$12,394,281	\$1,627,900	\$14,022,181	
Santa Cruz	2000-2001 2001-2002	\$250,000 250,000	\$2,637,133 5,928,080	9 15	9 15	\$24,768 150,184	\$0 0	\$24,768 150,184	\$0 0	\$24,768 150,184	\$0 0	\$24,768 150,184	I I
	2002-2003 2003-2004	250,000 2,000,000	6,454,379 6,598,154	2 11	2 11	16,704 190,368	0	16,704 190,368	0 863	16,704 189,506	0	16,704 189,506	I
	2004-2005	2,000,000	7,552,912	13	13	193,118	0	193,118	0	193,118	0	193,118	i
	2005-2006 2006-2007	2,000,000 2,000,000	8,027,778 8,089,470	9	9 8	91,096 152,818	0 25,911	91,096 178,729	0	91,096 152,818	0 25,911	91,096 178,729	I I
	2007-2008 2008-2009	2,000,000 2,000,000	9,227,456 9,498,938	5 11	5 11	66,180 70,786	0	66,180 70,786	0	66,180 70,786	0	66,180 70,786	I
	2009-2010	2,000,000	8,356,743	5	5	26,264	0	26,264	0	26,264	0	26,264	i
	2010-2011 2011-2012	2,000,000 2,000,000	7,529,528 8,182,488	11 5	10 5	71,797 27,151	4,100 0	75,897 27,151	0	71,797 27,151	4,100 0	75,897 27,151	I I
	2012-2013 2013-2014	2,000,000 2,000,000	7,607,928 8,649,932	5 6	3 5	29,520 48,253	33,589 23,249	63,109 71,502	0	29,520 48,253	33,589 23,249	63,109 71,502	l I
	2014-2015	2,000,000	8,066,301	2	2	2,179	0	2,179	0	2,179	0	2,179	1
	2015-2016 2016-2017	2,000,000 2,000,000	8,338,264 8,505,030	1 0	0	119 0	4,881 0	5,000 0	0	119 0	4,881 0	5,000 0	I I
	2017-2018 2018-2019	2,000,000 2,000,000	8,675,130 8,848,633	0	0	0	0	0	0	0	0	0	l I
	2019-2020 2020-2021	2,000,000 2,000,000	9,025,605 9,206,117	0	0	0	0	0	0	0	0	0	I I
	Total	2,000,000	0,200,111	119	113	\$1,161,305	\$91,729	\$1,253,034	\$863	\$1,160,442	\$91,729	\$1,252,172	
Shasta	2000-2001 2001-2002	\$250,000 250,000	\$2,278,987 5,488,534	14 10	14 10	\$127,892 208,710	\$0 0	\$127,892 208,710	\$0 0	\$127,892 208,710	\$0 0	\$127,892 208,710	I
	2002-2003	250,000	6,656,129	40	40	182,537	0	182,537	0	182,537	0	182,537	į
	2003-2004 2004-2005	2,000,000 2,000,000	6,745,060 6,920,681	15 20	14 20	448,169 170,480	77,540 0	525,709 170,480	0 0	448,169 170,480	77,540 0	525,709 170,480	I I
	2005-2006 2006-2007	2,000,000 2,000,000	7,377,362 7,911,366	7	6 2	48,224 133,303	23,123 16,931	71,347 150,234	0	48,224 133,303	23,123 16,931	71,347 150,234	I
	2007-2008	2,000,000	8,787,723	12	9	686,522	141,351	827,874	0	686,522	141,351	827,874	į
	2008-2009 2009-2010	2,000,000 2,000,000	8,873,500 8,387,661	11 10	10 9	180,209 398,397	77,761 25,506	257,971 423,903	0 0	180,209 398,397	77,761 25,506	257,971 423,903	I
	2010-2011 2011-2012	2,000,000 2,000,000	8,872,098 8,860,263	8 20	7 17	274,126 332,451	22,647 22,376	296,773 354,827	0 0	274,126 332,451	22,647 22,376	296,773 354,827	I I
	2012-2013	2,000,000	8,803,769	3	1 4	68,803	42,571	111,374	0	68,803	42,571	111,374	1
	2013-2014 2014-2015	2,000,000 2,000,000	9,354,640 8,803,224	5 4	2	25,494 28,809	2,881 66,659	28,376 95,468	0	25,494 28,809	2,881 66,659	28,376 95,468	-
	2015-2016 2016-2017	2,000,000 2,000,000	8,654,119 8,827,201	2 0	0	2,499 0	11,957 0	14,455 0	0 0	2,499 0	11,957 0	14,455 0	I I
	2017-2018 2018-2019	2,000,000 2,000,000	9,003,745 9,183,820	0	0	0	0	0	0	0	0	0	l I
	2019-2020	2,000,000	9,367,497	0	0	0	0	0	0	0	0	0	1
	2020-2021	2,000,000	9,554,846	0	0	0	0	0	0	0	0	0	I

\$531,304 \$3,847,929

\$0 \$3,316,625 \$531,304 \$3,847,929

165 \$3,316,625

184

Total

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Sierra	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	\$0 0 0 2,000,000 2,000,000 2,000,000 2,000,000	\$137,595 236,358 277,667 286,589 355,447 413,535 362,203 371,159 327,049 315,232 308,292 218,724 208,768 223,042 249,519 279,538 285,129 290,832 296,648 302,581 308,633	0 0 0 1 1 1 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 1 1 0 0 0 0 0 0 0 0 0 0 0	\$0 0 306 1,012 0 16,276 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 306 1,012 0 16,276 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 306 1,012 0 16,276 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 306 1,012 0 16,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	Total			3	3	\$17,595	\$0	\$17,595	\$0	\$17,595	\$0	\$17,595	
Siskiyou	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2012 2012-2013 2013-2014 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	\$0 0 2,000,000 2,000,000 2,000,000 2,000,000	\$798,854 1,835,739 2,189,431 2,273,098 2,215,975 2,368,419 2,471,308 2,494,302 2,700,219 2,751,805 2,902,205 2,759,245 2,499,489 2,444,339 2,140,102 2,007,903 2,048,061 2,089,022 2,130,803 2,173,419 2,216,887	0 0 0 3 3 3 2 4 1 1 3 6 4 4 2 2 3 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 3 3 2 4 1 3 6 6 3 2 2 2 1 1 0 0 0 0 0	\$0 0 0 25,311 1,573 13,649 37,646 1,389 14,569 160,753 113,685 586 23,359 15,037 590 0 0 0	\$0 0 0 0 0 0 0 0 0 34,159 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 25,311 1,573 13,649 37,646 1,389 14,569 160,753 147,844 586 54,154 15,037 590 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 25,311 1,573 13,649 37,646 1,389 14,569 160,753 113,685 586 23,359 15,037 590 0 0 0	\$0 0 0 0 0 0 0 0 0 34,159 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 25,311 1,573 13,649 37,646 1,389 14,569 160,753 147,844 586 54,154 15,037 590 0 0 0	
					0.4				en.	0400447	001050		
0.1	Total	<u>.</u> .	A	33	31	\$408,147	\$64,953	\$473,100	\$0	\$408,147	\$64,953	\$473,100	
Solano	Total 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2010 2010-2011 2011-2012 2012-2013 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020	\$0 0 0 2,000,000 2,000,000 2,000,000 2,000,000	\$4,532,498 10,262,122 10,404,524 10,284,883 10,991,215 11,811,247 13,518,926 14,813,255 15,228,939 13,774,469 14,531,351 13,962,463 11,653,483 12,873,645 11,988,635 13,134,863 13,397,560 13,665,511 13,938,821 14,217,598	0 0 1 14 14 22 24 18 31 29 20 13 28 25 14 9 0 0	0 0 0 14 14 20 23 17 29 23 15 11 18 17 5 3 0 0	\$408,147 \$0 0 19,230 240,388 176,499 408,865 267,647 201,197 391,680 699,773 222,889 122,172 515,625 223,132 71,858 16,936 0 0	\$64,953 \$0 0 65,224 0 0 56,078 0 21,466 5,729 259,167 101,562 33,942 314,616 128,587 87,483 40,821 0 0 0	\$473,100 \$0 84,454 240,388 176,499 464,943 267,647 222,663 397,409 958,941 324,452 156,114 830,240 351,720 0 0 0	\$0 0 12,000 0 1,650 0 0 0 0 0 0 334 189 0 0 0	\$408,147 \$0 0 19,230 228,388 176,499 407,215 267,647 201,197 391,680 699,773 222,889 122,172 515,625 222,799 71,668 16,936 0 0	\$64,953 \$0 0 65,224 0 0 56,078 0 21,466 5,729 259,167 101,562 33,942 314,616 128,587 87,483 40,821 0 0 0	\$473,100 \$0 84,454 228,388 176,499 463,293 267,647 222,663 397,409 958,941 324,452 156,114 830,240 351,386 00 0	
Solano	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019	0 2,000,000 2,000,000 2,000,000 2,000,000	10,262,122 10,404,524 10,284,883 10,991,215 11,811,247 13,518,926 14,813,255 15,228,939 13,774,469 14,531,351 13,962,463 12,673,645 11,988,635 13,134,863 13,397,560 13,665,511 13,938,821 14,217,598	0 0 1 14 14 22 24 18 31 29 20 13 28 25 14 9 0	0 0 0 14 14 14 20 23 17 29 23 15 11 18 17 5 3 0 0	\$0 0 19,230 240,388 176,499 408,865 267,647 391,680 699,773 222,889 122,172 515,625 223,132 71,858 16,936 0 0	\$0 0 65,224 0 0 56,078 0 21,466 5,729 259,167 101,562 33,942 314,616 128,587 87,483 40,821 0 0	\$0 0 84,454 240,388 176,499 464,943 267,647 222,663 397,409 958,941 324,452 156,114 830,240 57,756 0 0	\$0 0 0 12,000 0 1,650 0 0 0 0 0 0 0 334 189 0 0	\$0 0 19,230 228,388 176,499 407,215 267,647 391,680 699,773 222,889 122,172 515,625 222,799 71,668 16,936 0 0	\$0 0 65,224 0 0 56,078 0 21,466 5,729 259,167 101,562 33,942 314,616 128,587 87,483 40,821 0 0	\$0 84,454 228,388 176,499 463,293 267,647 222,663 397,409 958,941 324,452 156,114 830,240 351,386 159,151 57,756 0 0 0	
Sonoma	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	0 2,000,000 2,000,000 2,000,000 2,000,000	10,262,122 10,404,524 10,284,883 10,991,215 11,811,247 13,518,926 14,813,255 15,228,939 13,774,469 14,531,351 13,962,463 12,673,645 11,988,635 13,134,863 13,397,560 13,665,511 13,938,821 14,217,598	0 0 1 14 14 22 24 18 31 31 29 20 13 28 25 14 9 0 0 0	0 0 0 14 14 20 23 17 29 23 15 5 11 18 17 5 3 0 0 0	\$0 0 19,230 240,388 176,499 408,865 267,647 201,197 391,680 699,773 222,889 122,172 515,625 223,132 71,858 16,936 0 0	\$0 0 65,224 0 0 56,078 0 21,466 5,729 259,167 101,562 33,942 314,616 128,587 87,483 40,821 0 0 0	\$0 0 84,454 240,388 176,499 464,943 267,647 222,663 397,409 958,941 324,452 156,114 830,240 351,720 0 0 0 0 0	\$0 0 0 12,000 0 1,650 0 0 0 0 0 0 334 189 0 0	\$0 0 19,230 228,388 176,499 407,215 267,647 201,197 391,680 699,773 222,889 122,172 515,625 222,799 71,668 16,936 0 0	\$0 0 65,224 0 0 56,078 21,466 5,729 259,167 101,562 33,942 314,616 128,587 87,483 40,821 0 0 0	\$0 0 84,454 228,388 176,499 463,293 267,647 222,663 397,409 958,941 324,452 156,114 830,240 351,386 159,151 0 0 0	

### Payroll and Loss Summary as of 12/31/15

	Payroll and Loss Summary as of 12/31/15												
Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Stanislaus	2000-2001 2001-2002 2002-2003	\$500,000 500,000 500,000	\$3,760,924 7,260,894 8,329,303	0 0 0	0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	I II I
	2003-2004	2,000,000	8,299,944	12	12	23,022	0	23,022	0	23,022	0	23,022	1
	2004-2005 2005-2006	2,000,000 2,000,000	8,586,200 10,040,235	9	9 4	42,887 6,371	0	42,887 6,371	0	42,887 6,371	0	42,887 6,371	l I
	2006-2007	2,000,000	10,989,790	7	7	17,363	0	17,363	0	17,363	0	17,363	I
	2007-2008 2008-2009	2,000,000 2,000,000	12,775,759 12,842,585	12 10	12 10	23,638 299,919	0	23,638 299,919	0	23,638 299,919	0 0	23,638 299,919	İ
	2009-2010 2010-2011	2,000,000 2,000,000	12,863,420 13,318,425	9	9 8	76,022 40,363	0 11,106	76,022 51,469	0	76,022 40,363	0 11,106	76,022 51,469	I
	2011-2012	2,000,000	13,142,867	18	13	106,725	64,323	171,047	0	106,725	64,323	171,047	i
	2012-2013 2013-2014	2,000,000 2.000.000	12,049,239 11,111,956	12 10	8 9	106,084 18,670	40,456 24,579	146,540 43,248	0	106,084 18,670	40,456 24,579	146,540 43,248	l I
	2014-2015	2,000,000	11,810,523	6	4	21,917	29,382	51,299	0	21,917	29,382	51,299	İ
	2015-2016 2016-2017	2,000,000 2,000,000	12,609,353 12,861,540	5 0	2	1,405 0	0	1,405 0	0	1,405 0	0	1,405 0	I
	2017-2018	2,000,000	13,118,771	0	0	0	0	0	0	0	0	0	1
	2018-2019 2019-2020	2,000,000 2,000,000	13,381,146 13,648,769	0	0	0	0	0	0	0	0 0	0	
	2020-2021	2,000,000	13,921,745	0	0	0	0	0	0	0	0	0	I
Sutter	Total	\$0	\$674,575	123	107 0	\$784,385 \$0	\$169,845	\$954,230	\$0 \$0	\$784,385 \$0	\$169,845	\$954,230 \$0	III
Suller	2000-2001 2001-2002	0	1,604,417	0	0	0	\$0 0	\$0 0	0	0	\$0 0	0	III
	2002-2003 2003-2004	0 2,000,000	1,768,384 2,058,351	0	0 3	0 8,854	0	0 8,854	0	0 8,854	0	0 8,854	III I
	2004-2005	2,000,000	2,187,478	7 2	7	3,387	0	3,387	0	3,387	0	3,387	1
	2005-2006 2006-2007	2,000,000 2,000,000	2,277,980 2,655,340	0	2 0	3,353 0	0	3,353 0	0 0	3,353 0	0 0	3,353 0	l I
	2007-2008 2008-2009	2,000,000 2,000,000	2,960,388 3,243,753	3	3	3,870 0	0	3,870 0	0	3,870 0	0	3,870 0	I
	2009-2010	2,000,000	3,086,494	3	2	76,421	25,093	101,514	0	76,421	25,093	101,514	i
	2010-2011 2011-2012	2,000,000 2,000,000	3,233,962 3,334,647	8 1	7 1	107,183 5,603	27,873 0	135,055 5,603	0	107,183 5,603	27,873 0	135,055 5,603	-
	2012-2013	2,000,000	2,784,136	1	1	162	0	162	0	162	0	162	į
	2013-2014 2014-2015	2,000,000 2,000,000	2,683,627 2,801,801	7 4	5 2	28,947 13,841	19,342 30,636	48,289 44,477	0	28,947 13,841	19,342 30,636	48,289 44,477	l I
	2015-2016	2,000,000	2,748,379	0	0	0	0	0	0	0	0	0	!
	2016-2017 2017-2018	2,000,000 2,000,000	2,803,347 2,859,413	0	0	0	0	0	0 0	0	0 0	0	
	2018-2019 2019-2020	2,000,000 2,000,000	2,916,602 2,974,934	0	0	0	0	0	0	0	0 0	0	
	2020-2021	2,000,000	3,034,432	0	0	0	0	0	0	0	0	0	
	Total			39	33	\$251,619	\$102,943	\$354,563	\$0	\$251,619	\$102,943	\$354,563	
Tehama	2000-2001 2001-2002	\$0 0	\$658,736 1,409,519	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	III III
	2002-2003	2 000 000	1,505,010	0 2	0 2	0	0	0	0	0	0	0	III I
	2003-2004 2004-2005	2,000,000 2,000,000	1,751,638 1,779,740	2	2	2,673 85,040	0	2,673 85,040	0	2,673 85,040	0	2,673 85,040	İ
	2005-2006 2006-2007	2,000,000 2,000,000	1,787,497 2,015,438	3	3	11,221 0	0	11,221 0	0	11,221 0	0 0	11,221 0	I I
	2007-2008	2,000,000	2,212,992	3	3	1,938	0	1,938	0	1,938	0	1,938	i
	2008-2009 2009-2010	2,000,000 2,000,000	2,391,054 2,441,062	0	0 1	0 2,784	0	0 2,784	0	0 2,784	0	0 2,784	-
	2010-2011	2,000,000	2,483,621	1	1	38,161	0	38,161	0	38,161	0	38,161	!
	2011-2012 2012-2013	2,000,000 2,000,000	2,203,720 2,252,405	0 1	0	0 35,412	0 29,983	0 65,395	0	0 35,412	0 29,983	0 65,395	i i
	2013-2014 2014-2015	2,000,000 2,000,000	2,170,782 2,084,484	1 0	1 0	972 0	0	972 0	0	972 0	0 0	972 0	1
	2015-2016	2,000,000	2,260,723	0	0	0	0	0	0	0	0	0	i
	2016-2017 2017-2018	2,000,000 2,000,000	2,305,937 2,352,056	0	0	0	0	0	0	0	0	0	I I
	2018-2019	2,000,000	2,399,097	0	0	0	0	0	0	0	0	0	
	2019-2020 2020-2021	2,000,000 2,000,000	2,447,079 2,496,021	0	0	0	0	0	0	0	0	0	
	Total			14	13	\$178,201	\$29,983	\$208,184	\$0	\$178,201	\$29,983	\$208,184	
Trinity	2000-2001 2001-2002	\$0 0	\$183,853 373,592	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	III III
	2002-2003	0	418,244	0	0	0	0	0	0	0	0	0	Ш
	2003-2004 2004-2005	2,000,000 2,000,000	507,979 567,380	0 1	0 1	0 2,193	0	0 2,193	0	0 2,193	0 0	0 2,193	l I
	2005-2006	2,000,000	558,480	1 0	1 0	11,383 0	0	11,383	0	11,383 0	0	11,383 0	I
	2006-2007 2007-2008	2,000,000 2,000,000	662,508 674,327	3	3	25,950	0	25,950	0	25,950	0	25,950	İ
	2008-2009 2009-2010	2,000,000 2,000,000	784,198 799,051	1	1 1	1,832 172	0	1,832 172	0	1,832 172	0 0	1,832 172	I
	2010-2011	2,000,000	755,214	0	0	0	0	0	0	0	0	0	i
	2011-2012 2012-2013	2,000,000 2,000,000	749,583 816,855	0 2	0 1	0 112,844	0 168,307	0 281,151	0	0 112,844	0 168,307	0 281,151	I
	2013-2014	2,000,000	861,615	1	1	386	0	386	0	386	0	386	į
	2014-2015 2015-2016	2,000,000 2,000,000	802,217 879,345	0	0	0	0	0	0	0	0	0	I I
	2016-2017	2,000,000	896,932	0	0	0	0	0	0	0	0	0	1
	2017-2018 2018-2019	2,000,000 2,000,000	914,871 933,168	0	0	0	0	0	0	0	0	0	1
	2019-2020 2020-2021	2,000,000 2,000,000	951,832 970,868	0	0	0	0	0	0	0	0	0	
		_,_00,000	0.0,000	Ü	Ü	3	J	U	J	3	J	O	•

\$168,307

\$323,065

\$0

\$154,759

\$154,759

10

9

Total

\$168,307

\$323,065

### Payroll and Loss Summary as of 12/31/15

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Tulare	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2009-2010 2011-2011 2011-2012 2012-2013 2014-2015 2016-2017 2017-2018 2018-2019 2019-2020	\$2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	\$2,594,496 6,097,298 7,626,477 8,267,889 8,565,464 9,562,978 10,835,855 11,694,587 12,352,331 11,342,998 11,667,049 10,439,525 11,076,669 11,256,132 11,945,671 12,184,584 12,428,276 12,676,842 12,930,378 13,188,986	0 0 0 0 22 177 222 199 244 244 24 211 11 9 9 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 22 17 21 18 24 17 24 21 10 0 7 7 7 0 0	\$0 0 78,880 52,713 91,502 221,695 41,981 33,348 33,826 41,834 143,863 66,994 370 0 0	\$0 0 0 4,308 12,136 0 0 0 0 38,764 44,524 47,302 19,658 0 0	\$0 0 78,880 52,713 95,810 233,831 41,981 23,971 56,611 39,348 33,826 80,598 188,387 114,296 20,028 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 78,880 52,713 91,502 221,695 41,981 23,971 56,611 39,348 33,826 41,834 143,863 66,994 370 0	\$0 0 0 0 4,308 12,136 0 0 0 0 38,764 44,524 47,302 19,658 0 0 0	\$0 0 78,880 52,713 95,810 233,831 41,981 33,971 56,611 39,348 80,598 188,387 114,296 20,028 0 0	
	Total			222	212	\$893,588	\$166,693	\$1,060,281	\$0	\$893,588	\$166,693	\$1,060,281	
Tuolumne	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	\$300,000 300,000 2,000,000 2,000,000 2,000,000 2,000,000	\$573,989 1,381,356 1,565,078 1,705,119 1,823,138 1,933,561 2,167,324 2,345,913 2,361,923 2,245,393 2,257,307 2,185,317 2,193,229 2,039,140 1,942,675 1,864,259 1,901,545 1,939,576 1,978,367 2,017,934 2,058,293	0 0 0 2 1 1 1 2 4 4 3 3 2 2 2 2 2 2 2 0 0 0 0 0 0 0 0 0 0 0	0 0 0 2 1 1 1 2 4 4 3 2 1 1 1 1 2 0 0 0 0 0	\$0 0 762 568 9,641 16,940 1,993 26,772 36,023 11,713 7,995 4,754 0 0	\$0 0 0 0 0 0 0 0 0 0 22,390 24,867 15,483 3,419 0 0 0 0	\$0 0 762 568 9,641 393 4,941 16,940 1,993 49,162 60,890 27,196 11,414 4,754 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 762 568 9,641 16,940 1,993 26,772 36,023 11,713 7,995 4,754 0 0	\$0 0 0 0 0 0 0 0 0 0 22,390 24,867 15,483 3,419 0 0 0 0	\$0 0 762 568 9,641 16,940 1,993 49,162 60,890 27,196 11,414 4,754 0 0 0	
	Total			27	21	\$122,494	\$66,160	\$188,654	\$0	\$122,494	\$66,160	\$188,654	
Ventura	2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2014-2015 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	\$0 1,500,000 2,000,000 2,000,000 2,000,000 2,000,000	\$7,533,917 16,487,527 17,501,399 18,034,898 18,251,953 18,091,962 20,261,742 22,274,064 23,691,702 23,409,691 23,875,855 24,151,663 21,682,357 22,546,961 22,050,310 22,493,672 22,943,545 23,402,416 23,870,464 24,347,874 24,834,831	0 0 0 0 5 16 16 16 23 3 19 18 17 17 24 15 10 9 9 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 4 15 14 23 18 17 17 24 15 16 21 8 7 7 3 0 0 0	\$0 0 519,893 150,368 428,408 219,741 190,000 328,402 73,483 362,834 173,014 54,766 181,213 217,929 14,699 2,246 0 0 0	\$0 0 49,161 26,905 53,974 0 38,195 89,989 0 0 0 21,748 158,309 182,666 56,202 20,663 0 0	\$0 0 569,053 177,273 482,382 219,741 228,195 418,391 73,483 362,834 173,014 39,522 400,594 70,901 22,909 0 0 0	\$0 0 2,521 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 517,371 150,368 428,408 219,741 190,000 328,402 73,483 362,834 173,014 54,766 181,213 217,929 14,699 2,246 0 0 0	\$0 0 49,161 26,905 53,974 0 38,195 89,989 0 0 0 21,748 158,309 182,666 56,202 20,663 0 0	\$0 0 0 566,532 177,273 482,382 219,741 228,195 418,391 73,483 362,834 173,014 39,522 400,594 70,901 22,909 0 0 0	
	Total			221	202	\$2,916,996	\$697,810	\$3,614,806	\$2,521	\$2,914,475	\$697,810	\$3,612,285	
Yolo	2000-2001 2001-2002 2002-2003 2003-2004	\$300,000 300,000 300,000 300,000	\$2,046,719 4,122,376 3,985,123 4,243,498	0 0 0 0 8	0 0 0 0 7	\$0 0 0 0 181,669	\$0 0 0 0 116,846 0	\$0 0 0 0 298,515 132,171	\$0 0 0 0 0	\$0 0 0 0 181,669 132,171	\$0 0 0 0 116,846	\$0 0 0 0 298,515 132,171	 
	2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 2018-2019 2019-2020 2020-2021	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	4,327,249 4,577,871 5,312,528 5,831,698 5,874,367 5,286,310 5,454,996 5,544,346 5,109,655 5,096,011 4,952,488 5,126,635 5,229,167 5,333,751 5,440,426 5,549,234 5,660,219	77 96 61 164 47 33 30 03 00 00 00	7 9 6 1 5 3 6 3 2 0 1 0 0 0 0	132,171 5,640 57,064 854 275,444 36,304 105,707 9,075 40,324 0 571 0 0	78,350 5,373 17,589 0 68,850 0 7,319 0	5,640 57,064 854 353,795 41,677 123,296 9,075 109,174 0 7,890 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,640 57,064 854 275,444 36,304 105,707 9,075 40,324 0 571 0 0	78,350 5,373 17,589 0 68,850 0 7,319 0 0	5,640 57,064 854 353,795 41,677 123,296 9,075 109,174 0 7,890 0 0	

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Losses (M)	Group No. (N)
Yuba	2000-2001 2001-2002	\$0 0	\$0 0	0	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	III III
	2002-2003	0	0	0	0	0	0	0	0	0	0	0	Ш
	2003-2004 2004-2005	0	0	0	0	0	0	0	0	0	0	0	III III
	2005-2006	0	0	0	0	0	0	0	0	0	0	0	III
	2006-2007 2007-2008	0	0	0	0	0	0	0	0	0	0	0	
	2008-2009	0	2,911,081	0	0	0	0	0	0	0	0	0	III III
	2009-2010 2010-2011	0 0	2,925,048 3,172,084	0	0	0 0	0	0	0	0 0	0	0	
	2011-2012 2012-2013	2,000,000 2,000,000	3,139,661 2,942,396	2	2	2,690 922	0	2,690 922	0	2,690 922	0	2,690 922	I
	2013-2014	2,000,000	2,771,729	5	3	24,957	77,531	102,488	0	24,957	77,531	102,488	i
	2014-2015 2015-2016	2,000,000 2,000,000	2,802,954 2,720,296	2 1	2	1,869 584	0 6,916	1,869 7,500	0	1,869 584	0 6,916	1,869 7,500	l I
	2016-2017 2017-2018	2,000,000 2,000,000	2,774,702 2,830,196	0	0	0	0	0	0	0	0	0	I I
	2018-2019	2,000,000	2,886,800	0	0	0	0	0	0	0	0	0	1
	2019-2020 2020-2021	2,000,000 2,000,000	2,944,536 3,003,427	0	0	0	0	0	0	0	0	0	
	Total			12	9	\$31,022	\$84,446	\$115,469	\$0	\$31,022	\$84,446	\$115,469	
Total All	2000-2001 2001-2002	Various Various	\$270,701,545 586,941,543	413 685	398 669	\$9,775,160 14,624,539	\$703,686 1,047,207	\$10,478,845 15,671,747	\$185,826 766,811	\$9,589,334 13,857,728	\$703,686 1,047,207	\$10,293,019 14,904,935	
	2002-2003 2003-2004	Various	625,310,317 643,808,512	870	842 1,068	17,257,187 18,464,518	1,342,802	18,599,989	14,953 85,725	17,242,234	1,342,802	18,585,036 19,547,704	
	2004-2005	Various Various	672,963,508	1,101 971	945	13,071,694	1,168,911 740,768	19,633,429 13,812,463	4,000	18,378,793 13,067,694	1,168,911 740,768	13,808,463	
	2005-2006 2006-2007	2,000,000 2,000,000	731,885,855 794,446,671	944 925	904 890	12,250,015 11,976,850	1,535,790 1,200,745	13,785,805 13,177,595	60,740 45,837	12,189,275 11,931,014	1,535,790 1,200,745	13,725,065 13,131,759	
	2007-2008	2,000,000	879,680,792	793	747	11,509,717	1,246,464	12,756,181	6,738	11,502,979	1,246,464	12,749,442	
	2008-2009 2009-2010	2,000,000 2,000,000	924,606,214 870,686,993	872 791	834 727	9,963,181 12,917,623	918,384 1,954,954	10,881,565 14,872,577	16,273 1,262	9,946,908 12,916,360	918,384 1,954,954	10,865,292 14,871,315	
	2010-2011 2011-2012	2,000,000 2,000,000	884,218,663 879,324,211	759 664	672 567	10,762,731 9,305,544	2,823,302 2,343,514	13,586,032 11,649,058	264 4,645	10,762,466 9,300,899	2,823,302 2,343,514	13,585,768 11,644,413	
	2012-2013	2,000,000	815,981,951	633	490	7,911,327	3,801,234	11,712,561	740	7,910,587	3,801,234	11,711,821	
	2013-2014 2014-2015	2,000,000 2,000,000	813,852,084 802,430,146	572 529	413 330	5,266,797 2,346,980	3,704,277 2,740,520	8,971,074 5,087,500	341 593	5,266,456 2,346,387	3,704,277 2,740,520	8,970,733 5,086,907	
	2015-2016 2016-2017	2,000,000 2,000,000	831,268,168 847,893,531	250 0	59 0	416,214 0	1,425,043 0	1,841,257 0	0	416,214 0	1,425,043 0	1,841,257 0	
	2017-2018	2,000,000	864,851,402	0	0	0	0	0	0	0	0	0	
	2018-2019 2019-2020	2,000,000 2,000,000	882,148,430 899,791,398	0	0	0	0	0	0	0	0	0	
	2020-2021	2,000,000	917,787,226	0	0	0	0	0	0	0	0	0	
Total Group I	Total 2000-2001	Various	\$16,440,579,160 \$223,500,023	11,772 413	10,555 398	\$167,820,076 9,775,160	\$28,697,601 703,686	\$196,517,678 10,478,845	\$1,194,748 185,826	\$166,625,328 9,589,334	\$28,697,601 703,686	\$195,322,929 10,293,019	
Total Gloup I	2001-2002	Various	483,021,107	685	669	14,624,539	1,047,207	15,671,747	766,811	13,857,728	1,047,207	14,904,935	
	2002-2003 2003-2004	Various Various	572,452,259 643,017,595	869 1,101	842 1,068	17,237,957 18,464,518	1,277,578 1,168,911	18,515,535 19,633,429	14,953 85,725	17,223,004 18,378,793	1,277,578 1,168,911	18,500,583 19,547,704	
	2004-2005 2005-2006	Various 2,000,000	672,216,524 731,147,213	971 944	945 904	13,071,694 12,250,015	740,768 1,535,790	13,812,463 13,785,805	4,000 60,740	13,067,694 12,189,275	740,768 1,535,790	13,808,463 13,725,065	
	2006-2007	2,000,000	793,575,275	925	890	11,976,850	1,200,745	13,177,595	45,837	11,931,014	1,200,745	13,131,759	
	2007-2008 2008-2009	2,000,000 2,000,000	878,690,147 920,881,374	793 872	747 834	11,509,717 9,963,181	1,246,464 918,384	12,756,181 10,881,565	6,738 16,273	11,502,979 9,946,908	1,246,464 918,384	12,749,442 10,865,292	
	2009-2010	2,000,000 2,000,000	867,011,763	791 759	727 672	12,917,623	1,954,954	14,872,577 13,586,032	1,262 264	12,916,360	1,954,954	14,871,315	
	2010-2011 2011-2012	2,000,000	880,245,422 878,486,850	664	567	10,762,731 9,305,544	2,823,302 2,343,514	11,649,058	4,645	10,762,466 9,300,899	2,823,302 2,343,514	13,585,768 11,644,413	
	2012-2013 2013-2014	2,000,000 2,000,000	815,154,537 813,440,518	633 572	490 413	7,911,327 5,266,797	3,801,234 3,704,277	11,712,561 8,971,074	740 341	7,910,587 5,266,456	3,801,234 3,704,277	11,711,821 8,970,733	
	2014-2015	2,000,000	802,430,146	529	330	2,346,980	2,740,520	5,087,500	593	2,346,387	2,740,520	5,086,907	
	2015-2016 2016-2017	2,000,000 2,000,000	831,268,168 847,893,531	250 0	59 0	416,214 0	1,425,043 0	1,841,257 0	0	416,214 0	1,425,043 0	1,841,257 0	
	2017-2018 2018-2019	2,000,000 2,000,000	864,851,402 882,148,430	0	0	0	0	0	0	0	0	0	
	2019-2020 2020-2021	2,000,000 2,000,000	899,791,398 917,787,226	0	0	0	0	0	0	0	0	0	
	Total	2,000,000	\$16,219,010,907			\$167,800,847	_	_			\$28,632,377	\$195,238,476	
Total Group II	2000-2001	Various	\$19,334,697	0	0	0	0	0	0	0	0	0	
	2001-2002 2002-2003	Various Various	40,787,863 5,131,251	0	0 0	0	0	0	0	0 0	0	0	
	2003-2004 2004-2005	Various Various	0	0	0	0	0	0	0	0	0	0	
	2005-2006	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2006-2007 2007-2008	2,000,000 2,000,000	0 0	0	0	0	0	0	0	0	0	0	
	2008-2009 2009-2010	2,000,000 2,000,000	0	0	0	0	0	0	0	0	0	0	
	2010-2011	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2011-2012 2012-2013	2,000,000 2,000,000	0	0	0	0	0	0	0	0	0	0	
	2013-2014	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2014-2015 2015-2016	2,000,000 2,000,000	0 0	0	0	0 0	0	0 0	0	0 0	0	0	
	2016-2017 2017-2018	2,000,000 2,000,000	0	0	0	0	0	0	0	0	0	0	
	2018-2019	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2019-2020 2020-2021	2,000,000 2,000,000	0 0	0 0	0	0 0	0	0	0	0 0	0	0	
	Total		\$65,253,811	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Court (A)	Accident Year (B)	Retention (C)	Payroll (D)	Reported Claims (E)	Closed Claims (F)	Unlimited Paid Losses (G)	Unlimited Case Reserves (H)	Unlimited Incurred Losses (I)	Recoveries (J)	Net Paid Losses (K)	Net Case Reserves (L)	Net Incurred Ground Losses No (M) (N	o.
Total Group III	2000-2001	Various	\$27,866,826	0	0	0	0	0	0	0	0	0	
	2001-2002	Various	63,132,573	0	0	0	0	0	0	0	0	0	
	2002-2003	Various	47,726,807	1	0	19,230	65,224	84,454	0	19,230	65,224	84,454	
	2003-2004	Various	790,917	0	0	0	0	0	0	0	0	0	
	2004-2005	Various	746,984	0	0	0	0	0	0	0	0	0	
	2005-2006	2,000,000	738,642	0	0	0	0	0	0	0	0	0	
	2006-2007	2,000,000	871,396	0	0	0	0	0	0	0	0	0	
	2007-2008	2,000,000	990,644	0	0	0	0	0	0	0	0	0	
	2008-2009	2,000,000	3,724,840	0	0	0	0	0	0	0	0	0	
	2009-2010	2,000,000	3,675,231	0	0	0	0	0	0	0	0	0	
	2010-2011	2,000,000	3,973,240	0	0	0	0	0	0	0	0	0	
	2011-2012	2,000,000	837,361	0	0	0	0	0	0	0	0	0	
	2012-2013	2,000,000	827,414	0	0	0	0	0	0	0	0	0	
	2013-2014	2,000,000	411,566	0	0	0	0	0	0	0	0	0	
	2014-2015	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2015-2016	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2016-2017	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2017-2018	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2018-2019	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2019-2020	2,000,000	0	0	0	0	0	0	0	0	0	0	
	2020-2021	2,000,000	0	0	0	0	0	0	0	0	0	0	
	Total		\$156,314,441	1	0	\$19,230	\$65,224	\$84,454	\$0	\$19,230	\$65,224	\$84,454	

DRAFT Appendix TC-L

### Judicial Branch Workers' Compensation Program - Trial Courts

### Exposure Measures

Accident Year	Total Payroll (\$00) (A)	Inflation Trend Factor (B)	Trended Payroll (\$00) (C)
2000-2001 2001-2002	2,235,000 4,830,211	1.448 1.413	3,236,280 6,825,088
2002-2003 2003-2004	5,724,523 6,430,176	1.379 1.345	7,894,117 8,648,587
2004-2005	6,722,165	1.312	8,819,481
2005-2006 2006-2007	7,311,472 7,935,753	1.280 1.249	9,358,684 9,911,755
2007-2008	8,786,901	1.219	10,711,233
2008-2009 2009-2010	9,208,814 8,670,118	1.189 1.160	10,949,280 10,057,336
2010-2011	8,802,454	1.132	9,964,378
2011-2012 2012-2013	8,784,868 8,151,545	1.104 1.077	9,698,495 8,779,214
2013-2014 2014-2015	8,134,405	1.051 1.025	8,549,260
2014-2015	8,024,301 8,312,682	1.025	8,224,909 8,312,682
2016-2017 2017-2018	8,478,935 8,648,514	1.000 1.000	8,478,935 8,648,514
2018-2019	8,821,484	1.000	8,821,484

- Provided by the Judicial Council. (A)
- (B) (C) Based on WCIRB.
- (A) x (B).

# Funding Guidelines for Outstanding Liabilities at December 31, 2015

(A)	Estimated Ultimate Losses Incurred through 12/31/15: (From Appendix J-G)			\$20,696,000		
(B)	Estimated Paid Losses through 12/31/15: (From Appendix J-G)			16,690,000		
(C)	Estimated Liability for Claims Outstanding at 12/31/15: (From Appendix J-G)			\$4,006,000		
(D)	Estimated Liability for Outstanding Claims Administration Fees at 12/31/15: (From Appendix J-F)			727,000		
(E)	Total Outstanding Liability for Claims at 12/31/15: ((C) + (D))			\$4,733,000		
(F)	Reserve Discount Factor (Based on a Discount Rat (Not Included, Page 1, (G))	te of 0.0%.)		1.000		
(G)	Discounted Outstanding Liability for Claims at 12/31/15: ((E) x (F))			\$4,733,000		
		Marginally				
	Confidence Level of Adequacy:	Acceptable 70%	75%	Recommended 80%	85%	Conservative 90%
(H)	Confidence Level Factor: (From Appendix J-I)	1.131	1.190	1.259	1.344	1.458
(1)	Margin for Adverse Experience: ((G) x [(H) - 1])	620,000	899,000	1,226,000	1,628,000	2,168,000
(J)	Total Required Available Funding at 12/31/15: ((G) + (I))	\$5,353,000	\$5,632,000	\$5,959,000	\$6,361,000	\$6,901,000

## Funding Guidelines for Outstanding Liabilities at June 30, 2016

(A)	Estimated Ultimate Losses Incurred through 6/30/16: (From Appendix J-G)			\$21,042,000		
(B)	Estimated Paid Losses through 6/30/16: (From Appendix J-G)			16,979,000		
(C)	Estimated Liability for Claims Outstanding at 6/30/16: (From Appendix J-G)			\$4,063,000		
(D)	Estimated Liability for Outstanding Claims Administration Fees at 6/30/16: (From Appendix J-F)			767,000		
(E)	Total Outstanding Liability for Claims at 6/30/16: ((C) + (D))			\$4,830,000		
(F)	Reserve Discount Factor (Based on a Discount Rat (Not Included, Page 1, (H))	te of 0.0%.)		1.000		
(G)	Discounted Outstanding Liability for Claims at 6/30/16: ((E) x (F))			\$4,830,000		
		Marginally				
	Confidence Level of Adequacy:	Acceptable 70%	75%	Recommended 80%	85%	Conservative 90%
(H)	Confidence Level Factor: (From Appendix J-I)	1.131	1.190	1.259	1.344	1.458
(1)	Margin for Adverse Experience: ((G) x [(H) - 1])	633,000	918,000	1,251,000	1,662,000	2,212,000
(J)	Total Required Available Funding at 6/30/16: ((G) + (I))	\$5,463,000	\$5,748,000	\$6,081,000	\$6,492,000	\$7,042,000

Funding Options for Program Year 2015-2016 (SIR = \$2,000,000)

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2015-2016: (From Appendix J-G)			\$693,000	\$0.140	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2015-2016: (From Exhibit J-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2015-2016: ((A) + (B))			\$693,000	\$0.140	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2015-2016: ((C) x (D))			\$693,000	\$0.140	
		Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix J-I)	1.163	1.313	1.499	1.745	2.108
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	113,000	217,000	346,000	516,000	768,000
(H)	Recommended Funding in 2015-2016 for Claims Costs and Other Expenses ((E) + (G))	\$806,000	\$910,000	\$1,039,000	\$1,209,000	\$1,461,000
(I)	Rate per \$100 of Payroll: ((H) / \$4,951,081)	\$0.163	\$0.184	\$0.210	\$0.244	\$0.295

Payroll rates are per hundred dollars of 2015-2016 payroll of \$495,108,100.

### Funding Options for Program Year 2016-2017 (SIR = \$2,000,000) One-Year Funding Plan

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2016-2017: (From Appendix J-G)			\$725,000	\$0.144	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2016-2017: (From Exhibit J-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2016-2017: ((A) + (B))			\$725,000	\$0.144	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2016-2017: ((C) x (D))			\$725,000	\$0.144	
		Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix J-I)	1.163	1.313	1.499	1.745	2.108
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	118,000	227,000	362,000	540,000	803,000
(H)	Recommended Funding in 2016-2017 for Claims Costs and Other Expenses ((E) + (G))	\$843,000	\$952,000	\$1,087,000	\$1,265,000	\$1,528,000
(I)	Rate per \$100 of Payroll: ((H) / \$5,037,724)	\$0.167	\$0.189	\$0.216	\$0.251	\$0.303

Payroll rates are per hundred dollars of 2016-2017 payroll of \$503,772,400.

### Funding Options for Program Year 2017-2018 (SIR = \$2,000,000) One-Year Funding Plan

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2017-2018: (From Appendix J-G)			\$748,000	\$0.146	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2017-2018: (From Exhibit J-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2017-2018: ((A) + (B))			\$748,000	\$0.146	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2017-2018: ((C) x (D))			\$748,000	\$0.146	
	· · · · · · · · ·	Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix J-I)	1.163	1.313	1.499	1.745	2.108
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	122,000	234,000	373,000	557,000	829,000
(H)	Recommended Funding in 2017-2018 for Claims Costs and Other Expenses ((E) + (G))	\$870,000	\$982,000	\$1,121,000	\$1,305,000	\$1,577,000
(I)	Rate per \$100 of Payroll: ((H) / \$5,125,885)	\$0.170	\$0.192	\$0.219	\$0.255	\$0.308

Payroll rates are per hundred dollars of 2017-2018 payroll of \$512,588,500.

### Funding Options for Program Year 2018-2019 (SIR = \$2,000,000) One-Year Funding Plan

				Dollar Amount	Payroll Rate	
(A)	Estimated Ultimate Losses Incurred in Accident Year 2018-2019: (From Appendix J-G)			\$777,000	\$0.149	
(B)	Estimated Claims Administration Fees Incurred in Accident Year 2018-2019: (From Exhibit J-5, Page 1, item (L))			0	0.000	
(C)	Total Claims Costs Incurred in Accident Year 2018-2019: ((A) + (B))			\$777,000	\$0.149	
(D)	Loss Discount Factor (Based on a Discount Rate of (Not Included, Page 2, (F))	0.0%.)		1.000		
(E)	Discounted Total Claims Costs Incurred in Accident Year 2018-2019: ((C) x (D))			\$777,000	\$0.149	
		Marginally Acceptable		Recommended		Conservative
		70%	75%	80%	85%	90%
(F)	Confidence Level Factor: (From Appendix J-I)	1.163	1.313	1.499	1.745	2.108
(G)	Margin for Adverse Experience: ((E) x [(F) - 1])	127,000	243,000	388,000	579,000	861,000
(H)	Recommended Funding in 2018-2019 for Claims Costs and Other Expenses ((E) + (G))	\$904,000	\$1,020,000	\$1,165,000	\$1,356,000	\$1,638,000
(I)	Rate per \$100 of Payroll: ((H) / \$5,215,588)	\$0.173	\$0.196	\$0.223	\$0.260	\$0.314

Payroll rates are per hundred dollars of 2018-2019 payroll of \$521,558,800.

DRAFT Exhibit J-3

### Judicial Branch Workers' Compensation Program - State Judiciary

### IBNR as of 6/30/16 at Expected Claims Level

				Estimated		
				Percent of		
				IBNR		
			Estimated	Reported		Estimated
			IBNR	Between	Estimated	IBNR
Accident	Estimated	Reported	as of	1/1/16 and	IBNR	as of
Year	Ultimate	as of 12/31/15	12/31/15	6/30/16	Reported	6/30/16
	(A)	(B)	(C)	(D)	(E)	(F)
Prior	\$7,510,000	\$7,465,596	\$44,404	0.0%	\$0	\$44,404
1995-1996	1,373,000	1,363,030	9,970	14.2%	1,000	8,970
1996-1997	216,654	216,654	0	19.8%	0	0
1997-1998	438,096	438,096	0	15.2%	0	0
1998-1999	1,442,000	1,419,520	22,480	12.3%	3,000	19,480
1999-2000	699,000	684,307	14,693	13.4%	2,000	12,693
2000-2001	950,548	950,548	0	10.5%	0	0
2001-2002	949,000	915,878	33,122	10.8%	4,000	29,122
2002-2003	195,771	195,771	0	10.7%	0	0
2003-2004	331,000	313,119	17,881	10.2%	2,000	15,881
2004-2005	365,861	365,861	0	9.4%	0	0
2005-2006	226,861	226,861	0	9.5%	0	0
2006-2007	649,000	585,633	63,367	9.2%	6,000	57,367
2007-2008	292,000	257,090	34,910	8.6%	3,000	31,910
2008-2009	796,000	681,512	114,488	8.8%	10,000	104,488
2009-2010	854,000	706,054	147,946	8.4%	12,000	135,946
2010-2011	384,000	270,543	113,457	8.8%	10,000	103,457
2011-2012	812,000	615,618	196,382	10.1%	20,000	176,382
2012-2013	753,000	497,103	255,897	10.7%	27,000	228,897
2013-2014	458,000	101,267	356,733	10.3%	37,000	319,733
2014-2015	653,000	160,387	492,613	13.1%	65,000	427,613
2015-2016	693,000	61,797	285,000	16.5%	104,000	527,203
Totals	\$21,041,791	\$18,492,245	\$2,203,343		\$306,000	\$2,243,546

### Notes:

- (A) From Exhibit J-4, Page 1.
- (B) Provided by the Judicial Council. These losses exclude amounts incurred above the Judicial Council's SIR for each year.
- (C) (A) (B).
- (D) Percentage of incurred but not reported (IBNR) expected to be reported between 1/1/16 and 6/30/16. The percentage is based on the development pattern selected in Appendix J-A.
- (E) ((A) (B)) x (D).
- (F) (A) (B) (E).

This exhibit shows the calculation of the amount of incurred but not reported losses we expect as of 6/30/16. This amount is dependent on both the strength of the case reserves and the average frequency and severity of the losses incurred.

DRAFT Exhibit J-4
Page 1

Judicial Branch Workers' Compensation Program - State Judiciary

# Ultimate Program Losses Adjusted For Expected Impact of Legislation

			Outstanding	Percentage	
	Pre-Ruling		Losses	Impact	Post-Ruling
Accident	Selected	Paid Losses	as of	From	Adjusted
Year	Ultimate	as of 12/31/15	12/31/15	Legislation	Ultimate
	(A)	(B)	(C)	(D)	(E)
Prior	\$7,510,000	\$7,174,989	\$335,011	0.00%	\$7,510,000
1995-1996	1,373,000	994,831	378,169	0.00%	1,373,000
1996-1997	216,654	216,654	212,122	0.00%	216,654
1997-1998	438,096	438,096		0.00%	438,096
1998-1999	1,442,000	1,258,364	183,636	0.00%	1,442,000
1999-2000	699,000	619,926	79,074	0.00%	699,000
2000-2001	950,548	950,548	•	0.00%	950,548
2001-2002	949,000	779,032	169,968	0.00%	949,000
2002-2003	195,771	195,771	·	0.00%	195,771
2003-2004	331,000	288,633	42,367	0.00%	331,000
2004-2005	365,861	365,861		0.00%	365,861
2005-2006	226,861	226,861		0.00%	226,861
2006-2007	649,000	543,463	105,537	0.00%	649,000
2007-2008	292,000	159,251	132,749	0.00%	292,000
2008-2009	796,000	601,263	194,737	0.00%	796,000
2009-2010	854,000	646,000	208,000	0.00%	854,000
2010-2011	384,000	226,748	157,252	0.00%	384,000
2011-2012	812,000	492,412	319,588	0.00%	812,000
2012-2013	753,000	419,336	333,664	0.00%	753,000
2013-2014	458,000	38,936	419,064	0.00%	458,000
2014-2015	653,000	44,999	608,001	0.00%	653,000
Totals	\$20,348,791	\$16,681,974	\$3,666,817		\$20,348,791
2245 2242	<b>#</b> 200 000	Φο οοο	0001071	0.000/	<b>#</b> 000 000
2015-2016	\$693,000	\$8,026	\$684,974	0.00%	\$693,000
2016-2017	725,000	0	725,000	0.00%	725,000
2017-2018	748,000	0	748,000	0.00%	748,000
2018-2019	777,000	0	777,000	0.00%	777,000

## Notes:

- (A) From Exhibit J-4, Page 2.
- (B) Provided by the Judicial Council.
- (C) (A) (B).
- (D) Based on WCIRB Estimated Impact of SB863.

  Trending includes the estimated impact of these rulings for forecast years.
- (E) (B) + (C) \* [1 + (D)].

DRAFT Exhibit J-4
Page 2

### Judicial Branch Workers' Compensation Program - State Judiciary

### Estimated Ultimate Program Losses

Accident Year	Reported Loss Development Method (A)	Paid Loss Development Method (B)	Exposure Method Based on Reported Losses (C)	Exposure Method Based on Paid Losses (D)	Frequency- Severity Method (E)	Selected Estimate of Ultimate Losses (F)
Prior 1995-1996 1996-1997	\$7,510,390 1,372,571 218,821	\$7,612,663 1,070,438 235,070	\$0	\$0	\$5,724,160 739,908 275,906	\$7,510,000 1,373,000 216,654
1997-1998 1998-1999	443,791 1,442,232	478,839 1,387,975			515,004 1,011,250	438,096 1,442,000
1999-2000	699,362	689,978			714,582	699,000
2000-2001	977,163	1,070,317	970,464	1,033,161	737,220	950,548
2001-2002	948,850	888,096	940,389	865,170	698,004	949,000
2002-2003	204,581	226,507	207,317	232,287	267,150	195,771
2003-2004	330,654	339,721	336,353	354,390	439,350	331,000
2004-2005	391,471	439,765	388,153	423,478	344,256	365,861
2005-2006	246,825	279,493	253,325	288,283	321,786	226,861
2006-2007	649,467	689,111	631,235	641,647	464,475	649,000
2007-2008	291,797	209,415	303,387	252,623	389,268	292,000
2008-2009	796,006	835,154	810,511	852,094	894,792	796,000
2009-2010	854,325	960,602	842,460	903,132	788,008	854,000
2010-2011	342,507	369,599	411,218	485,991	717,625	384,000
2011-2012	834,778	963,158	790,454	817,488	867,390	812,000
2012-2013	745,655	1,010,600	710,649	794,484	534,021	753,000
2013-2014	174,483	127,321	372,022	486,327	395,112	458,000
2014-2015	371,456	346,852	538,940	624,824	823,055	653,000
Totals						\$20,348,791
	 	Projected Losses for Projected Losses for	or the Year 2016-2 or the Year 2017-2	017 (H) 018 (I)		\$693,000 \$725,000 \$748,000 \$777,000
	'	i Tojecieu Losses IC	n une Teal 2010-2	019 (3)		φ111,000

### Notes:

- (A) From Appendix J-A, Page 1, Column (G).
- (B) From Appendix J-B, Page 1, Column (G).
- (C) From Appendix J-C, Page 1, Column (G).
- (D) From Appendix J-C, Page 2, Column (G).
- (E) From Appendix J-D, Page 1, Column (C).
- (F) Selected averages of (A), (B), (C), (D), and (E).
- (G) From Exhibit J-5, Page 1, Line (K).
- (H) From Exhibit J-5, Page 1, Line (K).
- (I) From Exhibit J-5, Page 1, Line (K).
- (J) From Exhibit J-5, Page 1, Line (K).

This exhibit summarizes the results of the actuarial methods we have applied to estimate ultimate losses for each year. It is important to apply a number of estimation methods because each one relies on specific assumptions about the claims process that tend to hold generally true, but that may be violated in specific situations. Thus, the more estimation methods that can be applied, the better.

DRAFT Exhibit J-4
Page 3

### Judicial Branch Workers' Compensation Program - State Judiciary

## Estimated Ultimate Limited Losses Capped at \$100,000 per Claim

Accident Year	Reported Loss Development Method (A)	Paid Loss Development Method (B)	Exposure Method Based on Reported Losses (C)	Exposure Method Based on Paid Losses (D)	Frequency- Severity Method (E)	Selected Ultimate Limited Losses (F)
Prior	\$4,721,052	\$4,783,484			\$4,720,896	\$4,721,000
1995-1996	587,450	602,048			586,989	587,000
1996-1997	218,171	223,587			216,659	216,654
1997-1998	403,340	413,344			400,148	400,139
1998-1999	776,675	795,918			777,000	777,000
1999-2000	543,248	557,232			542,997	543,000
2000-2001	559,775	575,278	559,777	574,732	553,680	553,684
2001-2002	517,664	533,522	517,752	532,799	518,004	518,000
2002-2003	198,512	205,168	198,520	204,802	195,780	195,771
2003-2004	318,442	304,219	318,510	304,806	318,014	318,000
2004-2005	251,136	260,975	251,144	260,013	245,984	245,971
2005-2006	232,759	242,514	232,591	241,758	226,854	226,861
2006-2007	323,336	338,061	323,309	336,857	323,004	323,000
2007-2008	267,117	173,584	267,228	181,393	266,992	267,000
2008-2009	605,092	555,414	605,241	560,532	604,992	605,000
2009-2010	525,342	534,565	525,159	533,243	524,992	525,000
2010-2011	293,810	272,551	305,403	300,881	470,875	300,000
2011-2012	624,486	675,986	603,768	608,110	560,512	613,000
2012-2013	426,850	463,668	424,282	442,732	339,711	434,000
2013-2014	127,293	82,194	183,337	250,548	247,332	234,000
2014-2015	251,968	218,470	309,661	371,511	506,805	356,000
Totals						\$12,960,080
	1	Projected Losses fo	r the Year 2015-20	16 (G)		\$465,000
	I	Projected Losses for	r the Year 2016-20	17 (H)		\$480,000
	I	Projected Losses for	r the Year 2017-20	18 (I)		\$495,000
		Projected Losses for	r the Year 2018-20	19 (J)		\$514,000

## Notes:

- (A) From Appendix J-A, Page 1, Column (D).
- (B) From Appendix J-B, Page 1, Column (D).
- (C) Based on results in Appendix J-C, Page 1.
- (D) Based on results in Appendix J-C, Page 2.
- (E) Based on results in Appendix J-D, Page 1.
- (F) Selected averages of (A), (B), (C), (D), and (E).
- (G) From Exhibit J-5, Page 1, Line (K) / Line (G).
- (H) From Exhibit J-5, Page 1, Line (K) / Line (G).
- (I) From Exhibit J-5, Page 1, Line (K) / Line (G).
- (J) From Exhibit J-5, Page 1, Line (K) / Line (G).

This exhibit summarizes the results of the actuarial methods we have applied to estimate limited losses for each year. These results are used to select a limited loss rate for future years.

DRAFT Exhibit J-5
Page 1

# Judicial Branch Workers' Compensation Program - State Judiciary

# Selection of Projected Limited Loss Rate and Projection of Program Losses and ULAE

Accident Year	Ultimate Limited Losses (A)	Trend Factor (B)	Trended Limited Losses (C)	Trended Payroll (\$00) (D)	Trended Limited Loss Rate (E)
2002-2003	195,771	0.860	168,363	2,887,130	0.058
2003-2004	318,000	1.089	346,302	4,663,622	0.074
2004-2005	245,971	1.406	345,835	4,830,423	0.072
2005-2006	226,861	1.499	340,065	4,876,306	0.070
2006-2007	323,000	1.422	459,306	5,287,792	0.087
2007-2008	267,000	1.321	352,707	5,557,842	0.063
2008-2009	605,000	1.229	743,545	5,495,858	0.135
2009-2010	525,000	1.121	588,525	5,332,926	0.110
2010-2011	300,000	1.079	323,700	5,316,502	0.061
2011-2012	613,000	1.083	663,879	5,193,574	0.128
2012-2013	434,000	1.079	468,286	4,932,919	0.095
2013-2014	234,000	1.079	252,486	4,847,035	0.052
2014-2015	356,000	1.039	369,884	4,726,709	0.078
Totals	\$5,715,287		\$6,290,322	\$69,485,803	\$0.091
10/11-13/14	1,581,000		1,708,351	20,290,030	0.084
11/12-14/15	1,637,000		1,754,535	19,700,237	0.089
			` '	ed Limited Rate:	\$0.094
			Prior Selecte	ed Limited Rate:	\$0.100
Program Year:		2015-2016	2016-2017	2017-2018	2018-2019
(G) Factor to SI	IR:	1.492	1.511	1.511	1.511
(H) Trend Factor	or:	1.000	1.015	1.030	1.046
(I) Program Rat	te:	\$0.140	\$0.144	\$0.146	\$0.149
(J) Trended Pay	roll (\$00):	\$4,951,081	\$5,037,724	\$5,125,885	\$5,215,588
(K) Projected P	rogram Losses:	693,000	725,000	748,000	777,000
(L) Projected U		0	0 0 \$725,000 \$748,000		0
(M) Projected L	oss and ULAE:	\$693,000	\$725,000	\$777,000	

Selection of Projected Limited Loss Rate and Projection of Program Losses and ULAE

### Notes:

- (A) From Exhibit J-4, Page 3, Column (F). For purposes of projecting future losses, losses are capped at \$100,000 per occurrence.
- (B) From Appendix J-E, Column (B).
- (C) (A) x (B).
- (D) From Appendix J-L, Column (C).
- (E) (C)/(D).
- (F) Selected based on (E).
- (G) Based on a Weibull distribution, a mathematical model of claim sizes.
- (H) From Appendix J-E.
- (I) (F) x (G) x (H).
- (J) From Appendix J-L, Column (C).
- (K) (I) x (J).
- (L) Based on an estimated claim closing pattern and the Judicial Council's historical claims administration expenses.
- (M) (K) + (L).

This exhibit shows the calculation of future loss costs based on the past loss rates per \$100 of payroll. The projections will be accurate only to the extent that what has happened in the past is representative of what will happen in the future.

### Judicial Branch Workers' Compensation Program - State Judiciary

### Reported Loss Development

	Limited	Reported		Program	Reported	
	Reported	Loss	Ultimate	Reported	Loss	Ultimate
Accident	Losses as	Development	Limited	Losses	Development	Program
Year	of 12/31/15	Factor	Losses	of 12/31/15	Factor	Losses
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Prior	\$4,697,564	1.005	\$4,721,052	\$7,465,596	1.006	\$7,510,390
1995-1996	583,946	1.006	587,450	1,363,030	1.007	1,372,571
1996-1997	216,654	1.007	218,171	216,654	1.010	218,821
1997-1998	400,139	1.008	403,340	438,096	1.013	443,791
1998-1999	769,747	1.009	776,675	1,419,520	1.016	1,442,232
1999-2000	537,869	1.010	543,248	684,307	1.022	699,362
2000-2001	553,684	1.011	559,775	950,548	1.028	977,163
2001-2002	511,526	1.012	517,664	915,878	1.036	948,850
2002-2003	195,771	1.014	198,512	195,771	1.045	204,581
2003-2004	313,119	1.017	318,442	313,119	1.056	330,654
2004-2005	245,971	1.021	251,136	365,861	1.070	391,471
2005-2006	226,861	1.026	232,759	226,861	1.088	246,825
2006-2007	313,310	1.032	323,336	585,633	1.109	649,467
2007-2008	257,090	1.039	267,117	257,090	1.135	291,797
2008-2009	576,827	1.049	605,092	681,512	1.168	796,006
2009-2010	493,279	1.065	525,342	706,054	1.210	854,325
2010-2011	270,543	1.086	293,810	270,543	1.266	342,507
2011-2012	558,075	1.119	624,486	615,618	1.356	834,778
2012-2013	363,277	1.175	426,850	497,103	1.500	745,655
2013-2014	101,267	1.257	127,293	101,267	1.723	174,483
2014-2015	160,387	1.571	251,968	160,387	2.316	371,456
Totals	\$12,346,906		\$12,773,518	\$18,430,448		\$19,847,185

#### Notes:

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council. These losses exclude amounts over \$100,000 per occurrence.
- (C) From Appendix J-A, Page 2.
- (D) (B) x (C). These estimated losses exclude amounts over \$100,000 per occurrence.
- (E) Losses capped at the Judicial Council's SIR. Amounts are provided by the Judicial Council.
- (F) Derived from factors on Appendix J-A, Page 4.
- (G) (E) x (F).

This method tends to understate ultimate losses for the most recent several years because the large losses for those years generally have not yet emerged at the time of our review.

This exhibit shows the calculation of estimated ultimate losses for each year based on paid losses and case reserves as reported by the claims administrator. These losses tend to "develop" or change from period to period as more information becomes available about the cases. This development tends to follow quantifiable patterns over time.

# Judicial Branch Workers' Compensation Program - State Judiciary Reported Loss Development

Reported Loss Development Limited Losses Reported as of:											
Accident					54	66	78	90	102	114	126
	Months					Months					Months
Accident Year Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2011 2011-2012 2012-2013 2013-2014	72,893 38,553 36,770 144,363 149,222 31,800	18 Months  182,230 227,884 422,040 148,198 447,283 407,603 80,977	30 Months 311,045 255,251 390,648 493,213 217,390 515,762 399,291 101,267	206,938 352,592 163,066 494,307 499,430 238,726 598,208 363,277	54 Months 161,421 291,994 300,539 223,161 490,959 483,058 261,768 558,075	286,269 273,277 278,945 327,830 285,786 558,429 493,254 270,543	78 Months  224,031 301,363 242,702 251,887 310,413 323,191 567,221 493,279	90 Months 540,859 194,858 314,579 259,116 239,738 315,826 319,880 576,827	102 Months 556,233 532,190 203,345 286,077 244,498 274,233 313,310 257,090	114 Months 505,354 598,506 506,663 208,396 286,077 244,620 275,012 313,310	126 Months 815,537 485,048 598,168 516,290 208,266 313,119 244,620 226,861
2014-2015 2015-2016	59,415 61,797	160,387									
2010 2010											
	6-18	Reported Lo 18-30	ss Developn 30-42	nent Factors 42-54		66.70	78-90	90-102	102-114	114 106	126-138
	Months	Months	Months	42-54 Months	54-66 Months	66-78 Months	Months	Months	Months	114-126 Months	Months
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	3.126 10.947 4.030 3.098 2.732 2.546 2.699	1.401 1.714 1.169 1.467 1.153 0.980 1.251	1.134 0.639 1.265 1.013 1.098 1.160 0.910	1.411 0.852 1.369 0.993 0.967 1.097 0.933	1.693 0.955 1.091 1.281 1.137 1.021 1.034	1.053 0.888 0.903 0.947 1.131 1.016 1.000	0.870 1.044 1.068 0.952 1.017 0.990 1.017	0.984 1.044 0.909 0.944 1.144 0.992 0.804	1.076 0.952 1.025 1.000 1.000 1.003 1.000	0.960 0.999 1.019 0.999 1.095 1.000 0.825	1.000 1.099 0.926 1.014 0.983 1.000 1.006
Average Dollar-weighted	6-18 Months 4.168	18-30 Months 1.305	30-42 Months 1.031	42-54 Months 1.089	54-66 Months 1.173	66-78 Months 0.991	78-90 Months 0.994	90-102 Months 0.974	102-114 Months 1.008	114-126 Months 0.985	126-138 Months 1.004
Averages 3-yr	2.699	1.086	1.060	0.975	1.070	1.035	1.010	0.965	1.001	0.974	0.997
4-yr	2.849	1.138	1.046	0.980	1.102	1.017	1.000	0.960	1.001	0.979	1.004
Industry Factors	2.765	1.262	1.070	1.020	1.013	1.010	1.009	1.009	1.008	1.006	1.006
Prior	3.250	1.300	1.080	1.050	1.040	1.020	1.015	1.010	1.007	1.006	1.005
Selected	3.000	1.250	1.070	1.050	1.030	1.020	1.015	1.010	1.007	1.006	1.005
Cumulated	4.713	1.571	1.257	1.175	1.119	1.086	1.065	1.049	1.039	1.032	1.026

Reported Loss Development

	Limited Loss	ses Reported	l as of:	rtoporto	a Loss Deve	юртот					
Accident Year Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	138 Months  440,902 815,537 532,978 553,684 523,770 204,695 313,119 245,971	150 Months  214,656 441,223 796,055 533,335 553,684 551,920 204,939 313,119	162 Months 583,946 216,654 400,139 769,747 533,130 553,684 547,115 195,771	174 Months 583,946 216,654 400,139 769,747 535,230 553,684 511,526	186 Months 4,614,927 583,946 216,654 400,139 769,747 437,869 553,684	198 Months 4,624,927 583,946 216,654 400,139 769,747 537,869	210 Months 4,628,942 583,946 216,654 400,139 769,747	222 Months 4,638,860 583,946 216,654 400,139	234 Months 4,679,908 583,946 216,654	246 Months 4,681,834 583,946	258 Months 4,697,564
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	138-150 Months  1.001 0.976 1.001 1.000 1.054 1.001 1.000	150-162 Months  1.009 0.907 0.967 1.000 1.000 0.991 0.955	162-174 Months 1.000 1.000 1.000 1.004 1.000 0.935	174-186 Months 1.000 1.000 1.000 0.818 1.000	186-198 Months 1.002 1.000 1.000 1.000 1.228	198-210 Months 1.001 1.000 1.000 1.000	210-222 Months 1.002 1.000 1.000	222-234 Months 1.009 1.000 1.000	234-246 Months 1.000 1.000	246-258 Months 1.003	258-Ult. Months
Average Dollar-weighted Averages	138-150 Months 1.005	150-162 Months 0.976	162-174 Months 0.991	174-186 Months 0.970	186-198 Months 1.038	198-210 Months 1.000	210-222 Months 1.001	222-234 Months 1.003	234-246 Months 1.000	246-258 Months 1.003	258-Ult. Months
3-yr 4-yr Industry	1.027 1.018	0.989 0.992	0.980 0.986	0.948 0.957	1.062 1.055	1.000 1.000	1.000 1.002	1.008			
Factors	1.005	1.004	1.004	1.003	1.003	1.003	1.002	1.002	1.002	1.001	1.006
Prior	1.004	1.003	1.002	1.001	1.001	1.001	1.001	1.001	1.001	1.001	1.005
Selected	1.004	1.003	1.002	1.001	1.001	1.001	1.001	1.001	1.001	1.001	1.005
Cumulated	1.021	1.017	1.014	1.012	1.011	1.010	1.009	1.008	1.007	1.006	1.005

Judicial Branch Workers' Compensation Program - State Judiciary Reported between \$100,000 and \$500,000 Loss Development

Reported between \$100,000 and \$500,000 Loss Development											
Accident		Losses Repo		40	<b>5</b> 4	00	70	00	400	444	400
Accident Year	6 Months	18 Months	30 Months	42 Months	54 Months	66 Months	78 Months	90 Months	102 Months	114 Months	126 Months
Prior	IVIOTILIS	MOHILIS	Months	MOHUIS	MOHUIS	MOHITIS	IVIOTILITS	IVIOTILIS	MOHUIS	MOHUIS	MOHUIS
1995-1996											
1996-1997											
1997-1998											
1998-1999											329,055
1999-2000										101,947	109,716
2000-2001									420,285	412,694	395,413
2001-2002								175,743	505,817	547,953	512,718
2002-2003 2003-2004											
2003-2004						215,299	215,299	215,299	119,890	119,890	119,890
2005-2006					31,500	210,200	210,200	210,200	29,924	29,924	110,000
2006-2007			24,768		48,987	50,405	112,853	178,973	285,617	272,323	
2007-2008					•	·	·			•	
2008-2009			42,100	119,768	119,768	101,528	101,791	104,685			
2009-2010		191,500	205,410	195,816	205,100	209,294	212,775				
2010-2011											
2011-2012 2012-2013		197,315	53,416 136,141	68,749	57,543						
2012-2013		197,313	130,141	133,826							
2014-2015											
2015-2016											
		Reported Lo									
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
Prior	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
1995-1996											
1996-1997											
1997-1998											
1998-1999											1.351
1999-2000										1.076	1.000
2000-2001								0.070	0.982	0.958	1.002
2001-2002								2.878	1.083	0.936	1.060
2002-2003 2003-2004											
2004-2005						1.000	1.000	0.557	1.000	1.000	1.000
2005-2006									1.000		
2006-2007					1.029	2.239	1.586	1.596	0.953		
2007-2008											
2008-2009		4.070	2.845	1.000	0.848	1.003	1.028				
2009-2010 2010-2011		1.073	0.953	1.047	1.020	1.017					
2010-2011			1.287	0.837							
2012-2013		0.690	0.983	0.001							
2013-2014											
2014-2015											
	0.40	40.00	20.40	40.54	F4.00	00.70	70.00	00.400	400 444	444 400	400 400
	6-18 Months	18-30 Months	30-42 Months	42-54 Months	54-66 Months	66-78 Months	78-90 Months	90-102 Months	102-114 Months	114-126 Months	126-138 Months
Average	MOHINS	0.882	1.517	0.961	0.966	1.315	1.205	1.677	1.004	0.993	1.083
Dollar-weighted		0.002	1.011	0.001	0.000	1.010	1.200	1.077	1.001	0.000	1.000
Averages											
3-yr									0.969		
4-yr											
Industry	3.801	2.127	1.559	1.316	1.192	1.114	1.089	1.075	1.062	1.053	1.044
Factors Prior	4.374 3.801	2.509 2.127	1.931	1.590 1.316	1.395	1.299	1.242 1.089	1.199 1.075	1.164 1.062	1.142 1.053	1.136
			1.559	1.316	1.192	1.114					1.044
Selected	3.801	2.127	1.559	1.316	1.192	1.114	1.089	1.075	1.062	1.053	1.044
Cumulated	36.657	9.644	4.534	2.908	2.210	1.854	1.664	1.528	1.421	1.338	1.271

Appendix J-A Page 5

Judicial Branch Workers' Compensation Program - State Judiciary Reported between \$100,000 and \$500,000 Loss Development

DRAFT

	Losses Repo		reported be	tween wroo,	ooo ana qoc	00,000 L033	Developmen				
Accident	138	150	162	174	186	198	210	222	234	246	258
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Prior	WOTHIS	Months	WOTHING	2,128,972		2,419,390		2,378,016	2,492,320	2,536,497	2,511,997
1995-1996			400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	2,511,557
1996-1997			400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	
1997-1998	44,769	42,008	37,957	37,957	37,957	37,957	37,957	37,957			
1998-1999	· ·		-					37,937			
	444,658	476,438	476,438	477,638	619,623	619,622	619,622				
1999-2000	109,716	109,716	109,716	114,191	114,191	146,439					
2000-2001	396,372	396,529	396,686	396,865	396,865						
2001-2002	543,370	543,370	543,938	404,352							
2002-2003											
2003-2004	440.000										
2004-2005	119,890										
2005-2006											
2006-2007											
2007-2008											
2008-2009											
2009-2010											
2010-2011											
2011-2012											
2012-2013											
2013-2014											
2014-2015											
2015-2016											
	120 150	150 162	160 174	17/ 106	186-198	100 210	240 222	222 224	224 246	246-258	258-Ult.
	138-150	150-162	162-174	174-186		198-210	210-222	222-234	234-246		
Drior	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Prior 1995-1996			1.000	1.138 1.000	0.998 1.000	1.000 1.000	0.983 1.000	1.048 1.000	1.018 1.000	0.990	
1996-1997			1.000	1.000	1.000	1.000	1.000	1.000	1.000		
	0.039	0.004	1 000	1 000	1 000	1 000	1 000				
1997-1998	0.938	0.904	1.000	1.000	1.000	1.000	1.000				
1998-1999	1.071	1.000	1.003	1.297	1.000	1.000					
1999-2000	1.000	1.000	1.041	1.000	1.282						
2000-2001	1.000	1.000	1.000	1.000							
2001-2002	1.000	1.001	0.743								
2002-2003											
2003-2004											
2004-2005											
2005-2006											
2006-2007											
2007-2008 2008-2009											
2009-2010											
2010-2011											
2011-2012											
2012-2013 2013-2014											
2013-2014											
2014-2015											
	138-150	150-162	162-174	174-186	186-198	198-210	210-222	222-234	234-246	246-258	258-Ult.
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Average	1.002	0.981	0.965	1.073	1.056	1.000	0.994	1.024	1.009	0.990	WOTHIS
Dollar-weighted	1.002	0.501	0.505	1.073	1.000	1.000	0.554	1.024	1.003	0.550	
Averages											
3-yr			0.872	1.144	1.042						
4-yr			0.872	1.144	1.042						
Industry	1.035	1.030	1.028	1.025	1.023	1.017	1.013	1.010	1.006	1.003	1.010
Factors	1.125	1.109	1.028	1.023	1.023	1.017	1.013	1.010	1.006	1.003	1.010
Prior	1.035	1.030	1.038	1.025	1.003	1.039	1.017	1.010	1.006	1.003	1.010
Selected	1.035	1.030	1.028	1.025	1.023	1.017	1.013	1.010	1.006	1.003	1.010
0		, ,=-	, , , ,	, , , , ,	4.00:	4 000	4 0 4 0	4 000		4.040	4 0 4 0
Cumulated	1.217	1.176	1.142	1.111	1.084	1.060	1.042	1.029	1.019	1.013	1.010

### Judicial Branch Workers' Compensation Program - State Judiciary

### Paid Loss Development

	Limited			Program		
	Paid	Paid Loss	Ultimate	Paid	Paid Loss	Ultimate
Accident	Losses as	Development	Limited	Losses	Development	Program
Year	of 12/31/15	Factor	Losses	of 12/31/15	Factor	Losses
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Prior	\$4,644,159	1.030	\$4,783,484	\$7,174,989	1.061	\$7,612,663
1995-1996	583.946	1.031	602.048	994,831	1.076	1,070,438
1996-1997	216,654	1.032	223,587	216,654	1.085	235,070
1997-1998	400,139	1.033	413,344	438,096	1.093	478,839
1998-1999	769,747	1.034	795,918	1,258,364	1.103	1,387,975
1999-2000	537,869	1.036	557,232	619,926	1.113	689,978
2000-2001	553,684	1.039	575,278	950,548	1.126	1,070,317
2001-2002	511,526	1.043	533,522	779,032	1.140	888,096
2002-2003	195,771	1.048	205,168	195,771	1.157	226,507
2003-2004	288,633	1.054	304,219	288,633	1.177	339,721
2004-2005	245,971	1.061	260,975	365,861	1.202	439,765
2005-2006	226,861	1.069	242,514	226,861	1.232	279,493
2006-2007	313,310	1.079	338,061	543,463	1.268	689,111
2007-2008	159,251	1.090	173,584	159,251	1.315	209,415
2008-2009	499,473	1.112	555,414	601,263	1.389	835,154
2009-2010	466,869	1.145	534,565	646,000	1.487	960,602
2010-2011	226,748	1.202	272,551	226,748	1.630	369,599
2011-2012	489,136	1.382	675,986	492,412	1.956	963,158
2012-2013	285,510	1.624	463,668	419,336	2.410	1,010,600
2013-2014	38,936	2.111	82,194	38,936	3.270	127,321
2014-2015	44,999	4.855	218,470	44,999	7.708	346,852
Totals	\$11,699,192		\$12,811,782	\$16,681,974		\$20,230,674

#### Notes:

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council. These losses exclude amounts over \$100,000 per occurrence.
- (C) From Appendix J-B, Page 2.
- (D) (B) x (C). These estimated losses exclude amounts over \$100,000 per occurrence.
- (E) Losses capped at the Judicial Council's SIR. Amounts are provided by the Judicial Council.
- (F) Derived from factors on Appendix J-B, Page 4.
- (G) (E) x (F).

This method tends to understate ultimate losses for the most recent several years because the large losses for those years generally have not yet emerged at the time of our review.

This exhibit shows the calculation of estimated ultimate losses for each year based on paid losses as reported by the claims administrator. These losses tend to "develop" or change from period to period as more information becomes available about the cases. This development tends to follow quantifiable patterns over time.

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# Judicial Branch Workers' Compensation Program - State Judiciary Paid Loss Development

		Limitad Loss	ses Paid as o	√f•	Paid L	oss Develop.	oment				
Accident	6	18	30	<u>n</u> . 42	54	66	78	90	102	114	126
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	14,270 2,193 4,096 28,206 17,823 3,931 1,980 8,026	42,869 155,054 112,420 43,931 159,528 53,096 24,089 44,999	107,952 76,942 269,155 275,166 79,332 296,493 222,714 38,936	105,402 173,399 85,522 371,169 300,157 134,773 416,624 285,510	115,310 126,995 242,590 100,926 425,671 344,298 178,164 489,136	277,725 149,544 208,376 285,331 129,066 449,069 393,422 226,748	182,670 278,063 172,436 215,200 290,371 134,527 477,417 466,869	470,017 186,742 283,963 234,840 220,746 301,928 141,605 499,473	545,482 477,343 188,794 286,077 244,498 224,651 313,310 159,251	473,486 548,626 480,710 195,263 286,077 244,620 226,776 313,310	762,327 485,048 551,968 495,337 195,428 287,998 244,620 226,861
		D-:-!									
	6-18	18-30	evelopment 30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	10.866 51.261 10.725 5.656 2.979 6.128 22.727	1.795 1.736 2.448 1.806 1.859 4.195 1.616	1.606 1.112 1.379 1.091 1.699 1.405 1.282	1.205 1.399 1.180 1.147 1.147 1.322 1.174	1.297 1.641 1.176 1.279 1.055 1.143 1.273	1.001 1.153 1.033 1.018 1.042 1.063 1.187	1.022 1.021 1.362 1.026 1.040 1.053 1.046	1.016 1.011 1.007 1.041 1.018 1.038 1.125	1.006 1.007 1.034 1.000 1.000 1.009	1.024 1.006 1.030 1.001 1.007 1.000	1.010 1.040 1.003 1.009 1.001 1.000 1.006
Average Dollar-weighted	6-18 Months 15.763	18-30 Months 2.208	30-42 Months 1.368	42-54 Months 1.225	54-66 Months 1.266	66-78 Months 1.071	78-90 Months 1.081	90-102 Months 1.037	102-114 Months 1.008	114-126 Months 1.010	126-138 Months 1.010
Averages 3-yr	5.148	2.358	1.398	1.188	1.128	1.110	1.045	1.050	1.003	1.003	1.002
4-yr	5.424	2.271	1.301	1.175	1.142	1.089	1.041	1.047	1.002	1.002	1.005
Industry Factors	3.653	1.715	1.266	1.127	1.069	1.041	1.026	1.017	1.014	1.011	1.009
Prior	8.000	2.300	1.300	1.175	1.150	1.040	1.030	1.020	1.010	1.009	1.008
Selected	8.000	2.300	1.300	1.175	1.150	1.050	1.030	1.020	1.010	1.009	1.008
Cumulated	38.840	4.855	2.111	1.624	1.382	1.202	1.145	1.112	1.090	1.079	1.069

Appendix J-B Page 3

### Judicial Branch Workers' Compensation Program - State Judiciary Paid Loss Development

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Paid Loss Development											
				474	400	400	040	000	004	0.40	050
Accident Year Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014	Limited Loss 138 Months 391,618 769,675 504,417 553,684 499,831 195,527 288,006 245,971	es Paid as of 150 Months  214,656 399,978 769,747 508,985 553,684 501,748 195,771 288,633	of: 162 Months 583,946 216,654 400,139 769,747 511,376 553,684 509,628 195,771	174 Months 4,587,089 583,946 216,654 400,139 769,747 515,305 553,684 511,526	186 Months 4,588,487 583,946 216,654 400,139 769,747 437,869 553,684	198 Months 4,602,623 583,946 216,654 400,139 769,747 537,869	210 Months 4,605,984 583,946 216,654 400,139 769,747	222 Months 4,610,568 583,946 216,654 400,139	234 Months 4,620,369 583,946 216,654	246 Months 4,625,374 583,946	258 Months 4,644,159
2013-2014 2014-2015 2015-2016											
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2011 2011-2012 2012-2013 2013-2014 2014-2015	138-150 Months  1.021 1.000 1.009 1.000 1.004 1.001 1.002	150-162 Months  1.009 1.000 1.005 1.000 1.016 1.000	162-174 Months 1.000 1.000 1.000 1.008 1.000 1.004	174-186 Months 1.000 1.000 1.000 1.000 0.850 1.000	186-198 Months 1.003 1.000 1.000 1.000 1.228	198-210 Months 1.001 1.000 1.000 1.000	210-222 Months 1.001 1.000 1.000	222-234 Months 1.002 1.000 1.000	234-246 Months 1.001 1.000	246-258 Months 1.004	258-Ult. Months
Average Dollar-weighted	138-150 Months 1.005	150-162 Months 1.004	162-174 Months 1.002	174-186 Months 0.979	186-198 Months 1.039	198-210 Months 1.000	210-222 Months 1.000	222-234 Months 1.001	234-246 Months 1.001	246-258 Months 1.004	258-Ult. Months
Averages 3-yr 4-yr Industry	1.003 1.002	1.006 1.006	1.004 1.002	0.958 0.965	1.062 1.055	1.000 1.000	1.000 1.001	1.002			
Factors Prior	1.009 1.007	1.008 1.006	1.006 1.005	1.006 1.004	1.005 1.003	1.004 1.002	1.004 1.001	1.004 1.001	1.004 1.001	1.002 1.001	1.013 1.030
Selected	1.007	1.006	1.005	1.004	1.003	1.002	1.001	1.001	1.001	1.001	1.030
Cumulated	1.061	1.054	1.048	1.043	1.039	1.036	1.034	1.033	1.032	1.031	1.030

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Judicial Branch Workers' Compensation Program - State Judiciary Paid between \$100,000 and \$500,000 Loss Development

		. 5.	Paid between \$100,000 and \$500,000 Loss Development								
Accident		Losses Paid	30 as of:	42	54	66	78	90	102	114	126
Year	6 Months	Months	Months	42 Months	54 Months	Months	7 o Months	Months	Months	Months	Months
Prior	WOTHIS	MOHINS	MONITO	MONITO	IVIOTILIIS	IVIOTILIS	MONITO	MONITO	MONITO	MOHILIS	Months
1995-1996											
1996-1997											
1997-1998											
1998-1999											240,803
1999-2000										47,050	48,953
2000-2001									379,345	386,033	395,413
2001-2002								92,642	95,813	98,054	100,284
2002-2003								02,012	00,010	00,001	100,201
2003-2004											
2004-2005								116,940	119,890	119,890	119,890
2005-2006								•	•	•	•
2006-2007						2,690	37,861	82,818	133,884	230,153	
2007-2008								-			
2008-2009			5,000	27,875	34,876	101,528	101,791	101,791			
2009-2010				4,316	4,085	4,085	179,131				
2010-2011											
2011-2012				9,253	3,276						
2012-2013			133,826	133,826							
2013-2014											
2014-2015											
2015-2016											
		Paid Loss D	•								
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
D.:	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Prior											
1995-1996											
1996-1997 1997-1998											
1997-1998											1.107
1990-1999										1.040	1.107
2000-2001									1.018	1.040	1.002
2000-2001								1.034	1.018	1.024	1.196
2001-2002								1.054	1.023	1.023	1.190
2002-2003											
2004-2005								1.025	1.000	1.000	1.000
2005-2006								1.020	1.000	1.000	1.000
2006-2007						14.073	2.187	1.617	1.719		
2007-2008											
2008-2009			5.575	1.251	2.911	1.003	1.000				
2009-2010				0.946	1.000	43.851					
2010-2011											
2011-2012				0.354							
2012-2013			1.000								
2013-2014											
2014-2015											
	6-18	18-30	30-42	42-54	54-66	66-78	78-90	90-102	102-114	114-126	126-138
	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Average			3.288	0.850	1.956	19.642	1.594	1.225	1.190	1.022	1.072
Dollar-weighted											
Averages											
3-yr											
4-yr			<u></u> :								
Industry	5.004	3.280	2.571	1.941	1.591	1.380	1.272	1.209	1.134	1.089	1.075
Factors	7.975	4.140	2.745	2.046	1.696	1.535	1.446	1.378	1.321	1.277	1.248
Prior	5.004	3.280	2.571	1.941	1.591	1.380	1.272	1.209	1.134	1.089	1.075
Selected	5.004	3.280	2.571	1.941	1.591	1.380	1.272	1.209	1.134	1.089	1.075
Cumulated	662.550	132.404	40.367	15.701	8.089	5.084	3.684	2.896	2.395	2.112	1.939

		Ju				n Program - 000 Loss De		ary			
	Losses Paid	l as of:	Pald betwe	en \$100,00	o and \$500,	UUU LOSS DE	evelopment				
Accident	138	150	162	174	186	198	210	222	234	246	258
Year	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months	Months
Prior 1995-1996			197,303	1,961,166 208,144	2,025,731 234,604	2,068,218 269,423	2,108,288 298,780	2,151,493 332,321	2,195,471 343,159	2,235,466 400,000	2,274,795
1996-1997			197,303	200,144	234,004	209,423	290,700	332,321	343,139	400,000	
1997-1998	37,957	37,957	37,957	37,957	37,957	37,957	37,957	37,957			
1998-1999	266,531	318,330	344,825	367,098	415,343	444,026	488,617				
1999-2000 2000-2001	51,741	53,894	57,206	61,429	68,499	82,057					
2000-2001	396,372 119,901	396,529 125,415	396,686 135,058	396,865 267,506	396,865						
2002-2003	,	.20,	.00,000	20.,000							
2003-2004											
2004-2005	119,890										
2005-2006 2006-2007											
2007-2008											
2008-2009											
2009-2010											
2010-2011 2011-2012											
2012-2013											
2013-2014											
2014-2015											
2015-2016											
	138-150	150-162	162-174	174-186	186-198	198-210	210-222	222-234	234-246	246-258	258-Ult.
Prior	Months	Months	Months	Months 1.033	Months 1.021	Months 1.019	Months 1.020	Months 1.020	Months 1.018	Months 1.018	Months
1995-1996			1.055	1.127	1.148	1.109	1.112	1.033	1.166	1.010	
1996-1997											
1997-1998	1.000	1.000	1.000	1.000	1.000	1.000	1.000				
1998-1999 1999-2000	1.194 1.042	1.083 1.061	1.065 1.074	1.131 1.115	1.069 1.198	1.100					
2000-2001	1.000	1.000	1.000	1.000	1.130						
2001-2002	1.046	1.077	1.981								
2002-2003											
2003-2004 2004-2005											
2004-2005											
2006-2007											
2007-2008											
2008-2009 2009-2010											
2010-2011											
2011-2012											
2012-2013											
2013-2014 2014-2015											
20.72010											
	138-150	150-162	162-174	174-186	186-198	198-210	210-222	222-234	234-246	246-258	258-Ult.
Average	Months 1.056	Months 1.044	Months 1.196	Months 1.068	Months 1.087	Months 1.057	Months 1.044	Months 1.027	Months 1.092	Months 1.018	Months
Dollar-weighted	1.000		00	1.000	1.001	1.001	1.017	1.021	1.002	1.010	
Averages											
3-yr			1.232	1.067	1.081						
4-yr Industry	1.062	1.050	1.170 1.040	1.064 1.035	1.032	1.030	1.030	1.030	1.030	1.047	1.236
Factors	1.226	1.205	1.187	1.164	1.142	1.106	1.030	1.010	1.010	1.005	1.020
Prior	1.062	1.050	1.040	1.035	1.032	1.030	1.030	1.030	1.030	1.047	1.236
Selected	1.062	1.050	1.040	1.035	1.032	1.030	1.030	1.030	1.030	1.047	1.236
Cumulated	1.804	1.699	1.618	1.556	1.503	1.456	1.414	1.373	1.333	1.294	1.236

# Exposure and Development Method Based on Reported Losses

Accident Year	Trended Payroll (\$00) (A)	Reported Losses as of 12/31/15 (B)	Loss Development Factor (C)	Percentage of Losses Yet to Be Reported (D)	Program Rate (E)	Incurred but not Reported (IBNR) (F)	Ultimate Program Losses (G)
2002-2003	2,887,130	195,771	1.045	0.043	0.093	11,546	207,317
2003-2004	4,663,622	313,119	1.056	0.053	0.094	23,234	336,353
2004-2005	4,830,423	365,861	1.070	0.065	0.071	22,292	388,153
2005-2006	4,876,306	226,861	1.088	0.081	0.067	26,464	253,325
2006-2007	5,287,792	585,633	1.109	0.098	0.088	45,602	631,235
2007-2008	5,557,842	257,090	1.135	0.119	0.070	46,297	303,387
2008-2009	5,495,858	681,512	1.168	0.144	0.163	128,999	810,511
2009-2010	5,332,926	706,054	1.210	0.174	0.147	136,406	842,460
2010-2011	5,316,502	270,543	1.266	0.210	0.126	140,675	411,218
2011-2012	5,193,574	615,618	1.356	0.263	0.128	174,836	790,454
2012-2013	4,932,919	497,103	1.500	0.333	0.130	213,546	710,649
2013-2014	4,847,035	101,267	1.723	0.420	0.133	270,755	372,022
2014-2015	4,726,709	160,387	2.316	0.568	0.141	378,553	538,940
Totals	\$69,485,803	\$6,843,245				\$1,663,632	\$8,506,877

## Notes:

- (A) From Appendix J-L, Column (C).
- (B) Provided by the Judicial Council. These losses exclude amounts incurred above the Judicial Council's SIR for each year.
- (C) From Appendix J-A, Page 1, Column (F).
- (D) 1 1/(C).
- (E) From Appendix J-C, Page 3, Column (H).
- (F) (A) x (D) x (E).
- (G) (B) + (F).

This exhibit shows the calculation of ultimate losses based on the assumption that there is an underlying relationship between losses and payroll that changes in regular ways over time. The method relies on the premise that the losses that are currently unreported will cost what this relationship would suggest.

# Exposure and Development Method Based on Paid Losses

				Percentage			
	Trended	Paid	Loss	of Losses		Incurred	Ultimate
Accident	Payroll	Losses as	Development	Yet to Be	Program	but not	Program
Year	(\$00)	of 12/31/15	Factor	Paid	Rate	Paid	Losses
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
2002-2003	2,887,130	195,771	1.157	0.136	0.093	36,516	232,287
2003-2004	4,663,622	288,633	1.177	0.150	0.094	65,757	354,390
2004-2005	4,830,423	365,861	1.202	0.168	0.071	57,617	423,478
2005-2006	4,876,306	226,861	1.232	0.188	0.067	61,422	288,283
2006-2007	5,287,792	543,463	1.268	0.211	0.088	98,184	641,647
2007-2008	5,557,842	159,251	1.315	0.240	0.070	93,372	252,623
2008-2009	5,495,858	601,263	1.389	0.280	0.163	250,831	852,094
2009-2010	5,332,926	646,000	1.487	0.328	0.147	257,132	903,132
2010-2011	5,316,502	226,748	1.630	0.387	0.126	259,243	485,991
2011-2012	5,193,574	492,412	1.956	0.489	0.128	325,076	817,488
2012-2013	4,932,919	419,336	2.410	0.585	0.130	375,148	794,484
2013-2014	4,847,035	38,936	3.270	0.694	0.133	447,391	486,327
2014-2015	4,726,709	44,999	7.708	0.870	0.141	579,825	624,824
Totals	\$69,485,803	\$5,979,114				\$3,076,265	\$9,055,379

## Notes:

- (A) From Appendix J-L, Column (C).
- (B) Provided by the Judicial Council. These losses exclude amounts paid above the Judicial Council's SIR for each year.
- (C) From Appendix J-B, Page 1, Column (F).
- (D) 1 1/(C).
- (E) From Appendix J-C, Page 3, Column (H).
- (F) (A) x (D) x (E).
- (G) (B) + (F).

This exhibit shows the calculation of ultimate losses based on the assumption that there is an underlying relationship between losses and payroll that changes in regular ways over time. The method relies on the premise that the losses that are currently unpaid will cost what this relationship would suggest.

## Judicial Branch Workers' Compensation Program - State Judiciary

## Exposure and Development Method

Accident Year	Trended Payroll (\$00) (A)	Ultimate Limited Losses (B)	Trend Factor (C)	Trended Limited Losses (D)	Trended Limited Loss Rate (E)	Limited Loss Rate (F)	Factor to SIR (G)	Program Loss Rate (H)
2002-2003	2,887,130	195,771	0.860	168,363	0.058	0.068	1.365	0.093
2003-2004	4,663,622	318,000	1.089	346,302	0.074	0.068	1.382	0.094
2004-2005	4,830,423	245,971	1.406	345,835	0.072	0.051	1.400	0.071
2005-2006	4,876,306	226,861	1.499	340,065	0.070	0.047	1.419	0.067
2006-2007	5,287,792	323,000	1.422	459,306	0.087	0.061	1.438	0.088
2007-2008	5,557,842	267,000	1.321	352,707	0.063	0.048	1.458	0.070
2008-2009	5,495,858	605,000	1.229	743,545	0.135	0.110	1.479	0.163
2009-2010	5,332,926	525,000	1.121	588,525	0.110	0.098	1.501	0.147
2010-2011	5,316,502	294,000	1.079	317,226	0.060	0.083	1.524	0.126
2011-2012	5,193,574	624,000	1.083	675,792	0.130	0.083	1.548	0.128
2012-2013	4,932,919	445,000	1.079	480,155	0.097	0.083	1.572	0.130
2013-2014	4,847,035	127,000	1.079	137,033	0.028	0.083	1.598	0.133
2014-2015	4,726,709	252,000	1.039	261,828	0.055	0.087	1.624	0.141
Total/Avg	\$69,485,803	\$5,520,287		\$6,084,121	\$0.088			
08/09-13/14	31,118,814	2,620,000		2,942,276	\$0.095			
09/10-14/15	30,349,665	2,267,000		2,460,559	\$0.081			

Selected Limited Rate: \$0.090
Prior Selected Limited Rate: \$0.100

### Notes:

- (A) From Appendix J-L, Column (C).
- (B) Selected average of results from Appendices A and B.
- (C) From Appendix J-E, Column (B).
- (D) (B) x (C).
- (E) (D)/(A).
- (F) Selected Limited Rate / (C). For 2009-2010 and prior (B) / (A).
- (G) Based on a Weibull distribution, a mathematical model of claim sizes.
- (H) (F) x (G).

This exhibit shows the calculation of the underlying historical relationship between losses and payroll that is needed to apply the estimation methods shown on pages 1 and 2 of this Appendix.

Judicial Branch Workers' Compensation Program - State Judiciary

## Frequency and Severity Method

	Ultimate	Adjusted	Ultimate
Accident	Program	Ultimate	Program
Year	Severity	Claims	Losses
	(A)	(B)	(C)
Prior	\$22,360	256	\$5,724,160
1995-1996	18,972	39	739,908
1996-1997	9,514	29	275,906
1997-1998	18,393	28	515,004
1998-1999	20,225	50	1,011,250
1999-2000	26,466	27	714,582
2000-2001	24,574	30	737,220
2001-2002	19,389	36	698,004
2002-2003	6,850	39	267,150
2003-2004	15,150	29	439,350
2004-2005	10,758	32	344,256
2005-2006	11,918	27	321,786
2006-2007	14,075	33	464,475
2007-2008	17,694	22	389,268
2008-2009	38,904	23	894,792
2009-2010	30,308	26	788,008
2010-2011	28,705	25	717,625
2011-2012	29,910	29	867,390
2012-2013	31,413	17	534,021
2013-2014	32,926	12	395,112
2014-2015	35,785	23	823,055
Total		832	\$17,662,322

### Notes:

- (A) From Appendix J-D, Page 2, Column (H).
- (B) From Appendix J-D, Page 2, Column (B).
- (C) (A) x (B).

This exhibit shows the calculation of the estimated ultimate losses for each year based on the observed average frequency and severity of claims.

## Judicial Branch Workers' Compensation Program - State Judiciary

## Frequency and Severity Method

	Ultimate	Adjusted	Ultimate		Trended			
Accident	Limited	Ultimate	Limited	Trend	Limited	Limited	Factor	Program
Year	Losses	Claims	Severity	Factor	Severity	Severity	to SIR	Severity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Prior	\$4,721,000	256	\$18,441	2.898	\$53,442	\$18,441	1.213	\$22,360
1995-1996	587,000	39	15,051	2.454	36,935	15,051	1.261	18,972
1996-1997	216,654	29	7,471	2.147	16,040	7,471	1.274	9,514
1997-1998	400,139	28	14,291	1.814	25,924	14,291	1.287	18,393
1998-1999	777,000	50	15,540	1.578	24,522	15,540	1.302	20,225
1999-2000	543,000	27	20,111	1.381	27,773	20,111	1.316	26,466
2000-2001	553,684	30	18,456	1.264	23,328	18,456	1.332	24,574
2001-2002	518,000	36	14,389	1.234	17,756	14,389	1.348	19,389
2002-2003	195,771	39	5,020	1.269	6,370	5,020	1.365	6,850
2003-2004	318,000	29	10,966	1.559	17,096	10,966	1.382	15,150
2004-2005	245,971	32	7,687	1.954	15,020	7,687	1.400	10,758
2005-2006	226,861	27	8,402	2.022	16,989	8,402	1.419	11,918
2006-2007	323,000	33	9,788	1.860	18,206	9,788	1.438	14,075
2007-2008	267,000	22	12,136	1.678	20,364	12,136	1.458	17,694
2008-2009	605,000	23	26,304	1.515	39,851	26,304	1.479	38,904
2009-2010	525,000	26	20,192	1.341	27,077	20,192	1.501	30,308
2010-2011	300,000	25	12,000	1.253	15,036	18,835	1.524	28,705
2011-2012	613,000	29	21,138	1.221	25,809	19,328	1.548	29,910
2012-2013	434,000	17	25,529	1.181	30,150	19,983	1.572	31,413
2013-2014	234,000	12	19,500	1.145	22,328	20,611	1.598	32,926
2014-2015	356,000	23	15,478	1.071	16,577	22,035	1.624	35,785

Average Limited Severity: \$23,647 Average 11/12-14/15 Limited Severity: \$23,716

Selected Limited Severity: \$23,600
Prior Selected Limited Severity: \$25,600

### Notes:

- (A) Selected average of results from Appendices A, B, and C.
- (B) Appendix J-D, Page 3, Column (C).
- (C) (A) / (B).
- (D) From Appendix J-E, Column (J).
- (E) (C) x (D).
- (F) Selected Limited Severity / (D).
- (G) Based on a Weibull distribution, a mathematical model of claim sizes.
- (H) (F) x (G).

This exhibit shows the calculation of the historical average cost per claim, or severity. The observed average severity is used in the method shown on page 1 of this Appendix.

# Judicial Branch Workers' Compensation Program - State Judiciary

# Frequency and Severity Method Projection of Ultimate Claims

Accident Year	Reported Claim Development (A)	Closed Claim Development (B)	Selected Ultimate Claims (C)	Trended Payroll (\$000,000) (D)	Claim Frequency (E)	Trend Factor (F)	Trended Claim Frequency (G)
Prior	256	249	256	0		0.528	
1995-1996	39	38	39	0		0.544	
1996-1997	29	29	29	0		0.561	
1997-1998	28	28	28	0		0.578	
1998-1999	50	48	50	0		0.596	
1999-2000	27	25	27	0		0.614	
2000-2001	30	30	30	270	0.111	0.633	0.070
2001-2002	36	34	36	284	0.127	0.653	0.083
2002-2003	39	40	39	289	0.135	0.673	0.091
2003-2004	29	29	29	466	0.062	0.693	0.043
2004-2005	32	33	32	483	0.066	0.715	0.047
2005-2006	27	28	27	488	0.055	0.737	0.041
2006-2007	33	34	33	529	0.062	0.760	0.047
2007-2008	22	20	22	556	0.040	0.783	0.031
2008-2009	23	23	23	550	0.042	0.807	0.034
2009-2010	26	27	26	533	0.049	0.832	0.041
2010-2011	25	28	25	532	0.047	0.859	0.040
2011-2012	29	28	29	519	0.056	0.885	0.050
2012-2013	17	17	17	493	0.034	0.912	0.031
2013-2014	12	18	12	485	0.025	0.941	0.024
2014-2015	24	33	23	473	0.048	0.970	0.047
Total	833	839	832	6,948.580			0.045
				(H)	Selected 2015-20	016 Frequency:	0.045
					Prior Selec	ted Frequency:	0.048
		Program Year:		2015-2016	2016-2017	2017-2018	2018-2019
	(1)	Trend Factor:		1.000	0.970	0.941	0.913
	(J)	Selected Freque	•	0.045	0.044	0.042	0.041
	(K)	Estimated Payro	II (\$000,000):	\$495	\$504	\$513	\$522
	(L)	Ultimate Claims:		22	22	22	21

Notes:

- (A) From Appendix J-D, Page 4, (C).
- (B) From Appendix J-D, Page 5, (C).
- (C) Selected from (A) and (B).
- (D) From Appendix J-L, Column (C) divided by 10,000.
- (E) (C)/(D).
- (F) From Appendix J-E.

- (G) (E) x (F).
- (H) The selected frequency of .045 is based on (G).
- (I) From Appendix J-E.
- (J) (H) x (I).
- (K) From Appendix J-L, Column (C) divided by 10,000.
- (L) (J) x (K).

This exhibit summarizes the estimated numbers of claims and shows the estimated frequencies per \$1,000,000 of trended payroll.

Judicial Branch Workers' Compensation Program - State Judiciary

### Frequency and Severity Method Reported Claim Count Development

	Claims	Reported		
	Reported	Claim		Trended
Accident	as of	Development	Ultimate	Claim
Year	12/31/2015	Factor	Claims	Frequency
	(A)	(B)	(C)	(D)
Prior	256	1.000	256	
		1.000		
1995-1996	39		39	
1996-1997	29	1.000	29	
1997-1998	28	1.000	28	
1998-1999	50	1.000	50	
1999-2000	27	1.000	27	
2000-2001	30	1.000	30	0.070
2001-2002	36	1.000	36	0.083
2002-2003	39	1.000	39	0.091
2003-2004	29	1.000	29	0.043
2004-2005	32	1.000	32	0.047
2005-2006	27	1.000	27	0.041
2006-2007	33	1.000	33	0.047
2007-2008	22	1.000	22	0.031
2008-2009	23	1.000	23	0.034
2009-2010	26	1.000	26	0.041
2010-2011	25	1.006	25	0.040
2011-2012	29	1.014	29	0.049
2012-2013	16	1.039	17	0.031
2013-2014	11	1.081	12	0.023
2014-2015	21	1.135	24	0.049
Total	828		833	0.045

Notes:

This exhibit shows the calculation of estimated ultimate claims for each year based on reported claims as provided by the Judicial Council. These numbers of claims tend to "develop" or change from period to period as more claims are filed. This development tends to follow quantifiable patterns over time.

<sup>(</sup>A) Provided by the Judicial Council.

<sup>(</sup>B) From Appendix J-D, Page 6.

<sup>(</sup>C) (A) x (B).

<sup>(</sup>D) (C) / [Appendix J-D, Page 3, (D)] x [Appendix J-D, Page 3, (F)].

# Judicial Branch Workers' Compensation Program - State Judiciary

### Frequency and Severity Method Closed Claim Count Development

	Claims	Closed		
	Closed	Claim		Trended
Accident	as of	Development	Ultimate	Claim
Year	12/31/2015	Factor	Claims	Frequency
	(A)	(B)	(C)	(D)
Prior	248	1.005	249	
1995-1996	38	1.006	38	
1996-1997	29	1.007	29	
1997-1998	28	1.008	28	
1998-1999	48	1.009	48	
1999-2000	25	1.010	25	
2000-2001	30	1.011	30	0.070
2001-2002	34	1.012	34	0.078
2002-2003	39	1.017	40	0.093
2003-2004	28	1.023	29	0.043
2004-2005	32	1.030	33	0.049
2005-2006	27	1.038	28	0.042
2006-2007	32	1.047	34	0.049
2007-2008	19	1.057	20	0.028
2008-2009	21	1.083	23	0.034
2009-2010	24	1.115	27	0.042
2010-2011	24	1.170	28	0.045
2011-2012	22	1.267	28	0.048
2012-2013	12	1.400	17	0.031
2013-2014	10	1.750	18	0.035
2014-2015	13	2.538	33	0.068
Total	783		839	0.047

Notes:

This exhibit shows the calculation of estimated ultimate claims for each year based on closed claims as provided by the Judicial Council. These numbers of closed claims tend to "develop" or change from period to period as more claims are closed. This development tends to follow quantifiable patterns over time.

<sup>(</sup>A) Provided by the Judicial Council.

<sup>(</sup>B) From Appendix J-D, Page 7.

<sup>(</sup>C) (A) x (B).

<sup>(</sup>D) (C) / [Appendix J-D, Page 3, (D)] x [Appendix J-D, Page 3, (F)].

Judicial Branch Workers' Compensation Program - State Judiciary Reported Claim Count Development

DRAFT

Reported Claim Count Development  Number of Claims Reported as of:														
Accident Year	6 Months	18	30 Months	42	54 Months	66 Months	78 Months	90 Months	102 Months	114 Months	126 Months	138 Months	150 Months	162 Months
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	5 12 8 10 7 6 9	22 17 24 24 22 15 11 21	34 21 20 25 23 24 15	22 33 21 21 25 25 30 16	32 23 33 21 23 26 25 29	29 32 27 33 21 23 26 25	39 29 32 27 33 22 23 26	36 39 29 32 27 33 22 23	30 36 39 29 32 27 33 22	27 30 36 39 29 32 27 33	50 27 30 36 39 29 32 27	28 50 27 30 36 39 29 32	29 28 50 27 30 36 39 29	39 29 28 50 27 30 36 39
		Donortod	Claim Ca	unt Daval	opment F	ootoro:								
	6-18 Months	18-30 Months	30-42 Months	42-54 Months	54-66 Months	66-78 Months	78-90 Months	90-102 Months		114-126 Months		138-150 Months		162-174 Months
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2011-2012 2012-2013 2013-2014 2014-2015	3.400 2.000 3.000 2.200 2.143 1.833 2.333	0.955 1.176 1.042 0.958 1.091 1.000	0.971 1.000 1.050 1.000 1.087 1.250 1.067	1.045 1.000 1.000 1.095 1.040 1.000 0.967	1.000 1.174 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.048 1.000	1.000 1.000 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.000
Average Claim-weighted	6-18 Months 2.416 Averages	18-30 Months 1.032	30-42 Months 1.061	42-54 Months 1.021	54-66 Months 1.025	66-78 Months 1.007	78-90 Months 1.000	90-102 Months 1.000	102-114 Months 1.000	114-126 Months 1.000	126-138 Months 1.000	138-150 Months 1.000	150-162 Months 1.000	162-174 Months 1.000
3-yr 4-yr	2.136 2.156	1.042 1.014	1.145 1.103	1.000 1.020	1.000 1.000	1.014 1.010	1.000 1.000							
Industry Factors Prior	2.494	1.052	1.005	1.004	1.002	1.002 1.005	1.001 1.000	1.000	1.000	1.000 1.000	1.000	1.000	1.000	1.000
Selected	2.400 2.350	1.050 1.050	1.040 1.040	1.030 1.025	1.010 1.008	1.005	1.000	1.000 1.000	1.000 1.000	1.000	1.000 1.000	1.000 1.000	1.000 1.000	1.000 1.000
Cumulated	2.667	1.135	1.081	1.039	1.014	1.006	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Closed Claim Development

	Claims Closed as of:													
Accident Year	6 Months	18 Months	30 Months	42 Months	54 Months	66 Months	78 Months	90 Months	102 Months	114 Months	126 Months	138 Months	150 Months	162 Months
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016	3 1 4 1 1 2 1 4	8 10 12 12 9 6 7	21 13 13 17 15 12 10	13 25 15 15 21 18 20 12	27 18 29 15 17 22 22 22	27 28 25 29 15 20 24 24	36 28 30 25 30 17 21 24	30 37 27 30 26 31 18 21	27 32 37 29 32 25 32 19	25 27 33 37 29 32 25 32	46 26 28 33 37 28 32 27	26 47 25 30 32 38 28 32	29 26 47 25 30 33 38 28	38 29 28 48 25 30 33 39
		Closed C	laim Cour	nt Develop	ment Fac	tors:								
	6-18 Months	18-30 Months	30-42 Months	42-54 Months	54-66	66-78 Months	78-90 Months			114-126 Months				
Prior 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015	3.333 12.000 3.000 9.000 6.000 3.500 13.000	1.625 1.300 1.417 1.250 1.333 1.667 1.429	1.190 1.154 1.154 1.235 1.200 1.667 1.200	1.385 1.160 1.000 1.133 1.048 1.222 1.100	1.037 1.389 1.000 1.000 1.176 1.091	1.037 1.071 1.000 1.034 1.133 1.050 1.000	1.028 0.964 1.000 1.040 1.033 1.059 1.000	1.067 1.000 1.074 1.067 0.962 1.032 1.056	1.000 1.031 1.000 1.000 1.000 1.000	1.040 1.037 1.000 1.000 0.966 1.000 1.080	1.022 0.962 1.071 0.970 1.027 1.000	1.000 1.000 1.000 1.000 1.031 1.000	1.000 1.077 1.021 1.000 1.000 1.000	1.000 1.000 1.000 1.000 1.000 1.030
Average Claim-weighted	6-18 Months 7.119 Averages	18-30 Months 1.432	30-42 Months 1.257	42-54 Months 1.150	54-66 Months 1.112	66-78 Months 1.046	78-90 Months 1.018	90-102 Months 1.037		114-126 Months 1.018	126-138 Months 1.007	138-150 Months 1.004	150-162 Months 1.018	162-174 Months 1.004
3-yr 4-yr	6.500 7.000	1.455 1.382	1.351 1.315	1.119 1.122	1.115 1.092	1.051 1.045	1.029 1.032	1.013 1.029	1.000 1.000	1.012 1.008	1.010 1.000	1.010 1.008	1.010 1.008	1.011 1.007
Industry Factors Prior	2.887 5.500	1.280 1.400	1.065 1.250	1.040 1.100	1.027 1.080	1.020 1.050	1.013 1.030	1.009 1.025	1.006 1.010	1.005 1.009	1.003 1.008	1.003 1.007	1.001 1.006	1.001 1.005
Selected	5.875	1.450	1.250	1.105	1.083	1.049	1.030	1.025	1.010	1.009	1.008	1.007	1.006	1.005
Cumulated	14.911	2.538	1.750	1.400	1.267	1.170	1.115	1.083	1.057	1.047	1.038	1.030	1.023	1.017

DRAFT Appendix J-E

### Judicial Branch Workers' Compensation Program - State Judiciary

### Loss Trend Factors

Accident Year	Benefit Level Factor (A)	Factor to 2015-2016 Loss Rate Level (B)	Factor to 2016-2017 Loss Rate Level (C)	Factor to 2017-2018 Loss Rate Level (D)	Factor to 2018-2019 Loss Rate Level (E)		Factor to 2016-2017 Frequency Level (G)	Factor to 2017-2018 Frequency Level (H)	Factor to 2018-2019 Frequency Level (I)	Factor to 2015-2016 Severity Level (J)
Prior	1.726	1.549	1.553	1.545	1.537	0.528	0.512	0.497	0.482	2.898
1995-1996	1.498	1.351	1.354	1.347	1.340	0.544	0.528	0.512	0.497	2.454
1996-1997	1.344	1.217	1.220	1.213	1.207	0.561	0.544	0.528	0.512	2.147
1997-1998	1.164	1.059	1.061	1.056	1.050	0.578	0.561	0.544	0.528	1.814
1998-1999	1.037	0.948	0.950	0.945	0.940	0.596	0.578	0.561	0.544	1.578
1999-2000	0.931	0.855	0.857	0.853	0.848	0.614	0.596	0.578	0.561	1.381
2000-2001	0.873	0.807	0.809	0.805	0.801	0.633	0.614	0.596	0.578	1.264
2001-2002	0.874	0.812	0.814	0.810	0.805	0.653	0.633	0.614	0.596	1.234
2002-2003	0.921	0.860	0.862	0.858	0.854	0.673	0.652	0.633	0.614	1.269
2003-2004	1.160	1.089	1.092	1.086	1.081	0.693	0.673	0.653	0.633	1.559
2004-2005	1.489	1.406	1.409	1.402	1.395	0.715	0.694	0.673	0.653	1.954
2005-2006	1.579	1.499	1.502	1.495	1.487	0.737	0.715	0.694	0.673	2.022
2006-2007	1.490	1.422	1.425	1.418	1.411	0.760	0.738	0.715	0.694	1.860
2007-2008	1.377	1.321	1.324	1.318	1.311	0.783	0.760	0.737	0.715	1.678
2008-2009	1.275	1.229	1.232	1.226	1.220	0.807	0.783	0.760	0.737	1.515
2009-2010	1.156	1.121	1.123	1.118	1.112	0.832	0.808	0.784	0.760	1.341
2010-2011	1.107	1.079	1.082	1.076	1.071	0.859	0.833	0.808	0.784	1.253
2011-2012	1.106	1.083	1.086	1.080	1.075	0.885	0.859	0.833	0.808	1.221
2012-2013	1.096	1.079	1.082	1.076	1.071	0.912	0.885	0.859	0.833	1.181
2013-2014	1.090	1.079	1.081	1.076	1.070	0.941	0.913	0.886	0.859	1.145
2014-2015	1.045	1.039	1.042	1.036	1.031	0.970	0.942	0.913	0.886	1.071
2015-2016	1.000	1.000	1.002	0.997	0.992	1.000	0.970	0.941	0.913	1.000
2016-2017	0.993		1.000	0.995	0.990		1.000	0.970	0.941	
2017-2018	0.993			1.000	0.995			1.000	0.970	
2018-2019	0.993				1.000				1.000	

### Notes:

(A) Based on WCIRB.

(B) - (E) (A) adjusted for a -0.5% annual loss rate trend.

(F) - (I) (A) adjusted for a -3.0% annual frequency trend.

(J) (A) adjusted for a 2.5% annual severity trend.

This exhibit shows the calculation of the ways in which we expect claims costs to have changed over the past twenty years due to changes in statutory workers' compensation benefit levels and changes in actual claims costs in excess of changes in payroll. Changes in the ways in which claims are filed as a result of greater awareness of workers' compensation benefits are not generally reflected in the statutory benefit level factors shown above, but may be part of the reason for changes in actual claims costs in excess of payroll changes.

Judicial Branch Workers' Compensation Program - State Judiciary

### Outstanding Liability for Unallocated Loss Adjustment Expenses as of 6/30/15

	Number of Claims Active	Average ULAE		Trended ULAE	
	During	Charge	Inflation	Charge	ULAE
Fiscal	Fiscal	per Active	Trend	per Active	Paid During
Year	Year	Claim	Factor	Claim	Year
(A)	(B)	(C)	(D)	(E)	(F)
2015-2016	42.0	\$3,755	1.000	\$3,755	\$157,710
2016-2017	31.8	3,755	1.050	3,943	125,387
2017-2018	22.7	3,755	1.103	4,142	94,023
2018-2019	15.7	3,755	1.158	4,348	68,264
2019-2020	11.9	3,755	1.216	4,566	54,335
2020-2021	8.0	3,755	1.277	4,795	38,360
2021-2022	6.1	3,755	1.341	5,035	30,714
2022-2023	4.5	3,755	1.408	5,287	23,792
2023-2024	3.7	3,755	1.478	5,550	20,535
2024-2025	3.0	3,755	1.552	5,828	17,484
2025-2026	2.4	3,755	1.630	6,121	14,690
2026-2027	1.7	3,755	1.712	6,429	10,929
2027-2028	1.3	3,755	1.798	6,751	8,776
2028-2029	1.0	3,755	1.888	7,089	7,089
2029-2030	0.8	3,755	1.982	7,442	5,954
2030-2031	0.5	3,755	2.081	7,814	3,907
2031-2032	0.3	3,755	2.185	8,205	2,462
2032-2033	0.2	3,755	2.294	8,614	1,723

(G) Total ULAE Outstanding as of 6/30/15:

\$686,134

(H) Total ULAE Outstanding as of 12/31/15:

\$727,000

### Notes:

- (A) We assume fiscal years will be 7/1 to 6/30.
- (B) Based on an estimated claim closing pattern.
- (C) Based on claims administration payment information provided by the Judicial Council.
- (D) We assume ULAE costs will increase at 5.0% per year.
- (E) (C) x (D).
- (F) (B) x (E).
- (G) Total of Column (F).
- (H) (G) from this page and the next, interpolated to 12/31/15.

This exhibit shows the calculation of the outstanding ULAE based on the expected pattern of claims closings and assumptions about future claims administration costs per open claim.

Judicial Branch Workers' Compensation Program - State Judiciary

### Outstanding Liability for Unallocated Loss Adjustment Expenses as of 6/30/16

	Number of Claims Active	Average ULAE		Trended ULAE	
	During	Charge	Inflation	Charge	ULAE
Fiscal	Fiscal	per Active	Trend	per Active	Paid During
Year	Year	Claim	Factor	Claim	Year
(A)	(B)	(C)	(D)	(E)	(F)
2016-2017	46.7	\$3,755	1.050	\$3,943	\$184,138
2017-2018	33.0	3,755	1.103	4,142	136,686
2018-2019	23.4	3,755	1.158	4,348	101,743
2019-2020	17.1	3,755	1.216	4,566	78,079
2020-2021	11.7	3,755	1.277	4,795	56,102
2021-2022	8.7	3,755	1.341	5,035	43,805
2022-2023	6.4	3,755	1.408	5,287	33,837
2023-2024	5.1	3,755	1.478	5,550	28,305
2024-2025	4.1	3,755	1.552	5,828	23,895
2025-2026	3.3	3,755	1.630	6,121	20,199
2026-2027	2.4	3,755	1.712	6,429	15,430
2027-2028	1.8	3,755	1.798	6,751	12,152
2028-2029	1.4	3,755	1.888	7,089	9,925
2029-2030	1.1	3,755	1.982	7,442	8,186
2030-2031	0.7	3,755	2.081	7,814	5,470
2031-2032	0.5	3,755	2.185	8,205	4,103
2032-2033	0.4	3,755	2.294	8,614	3,446
2033-2034	0.2	3,755	2.409	9,046	1,809

(G) Total ULAE Outstanding as of 6/30/16:

\$767,310

### Notes:

- (A) We assume fiscal years will be 7/1 to 6/30.
- (B) Based on an estimated claim closing pattern.
- (C) Based on claims administration payment information provided by the Judicial Council.
- (D) We assume ULAE costs will increase at 5.0% per year.
- (E) (C) x (D).
- (F) (B) x (E).
- (G) Total of Column (F).

This exhibit shows the calculation of the outstanding ULAE based on the expected pattern of claims closings and assumptions about future claims administration costs per open claim.

# Payment and Reserve Forecast

# Calendar Period

A cold level Week	As of	1/1/2016 to	7/1/2016 to	7/1/2017 to	7/1/2018 to
Accident Year	<u>12/31/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	6/30/2018	6/30/2019
Prior					
Ultimate Loss	\$10,979,750	\$10,979,750	\$10,979,750	\$10,979,750	\$10,979,750
Paid in Calendar Period Paid to Date	10,082,934	27,093 10,110,027	47,373 10,157,400	46,209 10,203,609	50,028 10,253,637
Outstanding Liability	896,816	869,723	822,350	776,141	726,113
1999-2000					
Ultimate Loss	\$699,000	\$699,000	\$699,000	\$699,000	\$699,000
Paid in Calendar Period	-	3,163	6,377	5,841	5,987
Paid to Date	619,926	623,089	629,466	635,307	641,294
Outstanding Liability	79,074	75,911	69,534	63,693	57,706
2000-2001					
Ultimate Loss	\$950,548	\$950,548	\$950,548	\$950,548	\$950,548
Paid in Calendar Period	-				
Paid to Date	950,548	950,548	950,548	950,548	950,548
Outstanding Liability					
2001-2002					
Ultimate Loss	\$949,000	\$949,000	\$949,000	\$949,000	\$949,000
Paid in Calendar Period	-	7,479	15,274	12,219	11,340
Paid to Date	779,032	786,511	801,785	814,004	825,344
Outstanding Liability	169,968	162,489	147,215	134,996	123,656
2002-2003					
Ultimate Loss	\$195,771	\$195,771	\$195,771	\$195,771	\$195,771
Paid in Calendar Period	405 774	405 774	405 774	405 774	405 774
Paid to Date Outstanding Liability	195,771	195,771	195,771	195,771	195,771
2003-2004					
Ultimate Loss	\$331,000	\$331,000	\$331,000	\$331,000	\$331,000
Paid in Calendar Period	-	2,034	3,993	3,234	3,112
Paid to Date	288,633	290,667	294,660	297,894	301,006
Outstanding Liability	42,367	40,333	36,340	33,106	29,994
2004-2005					
Ultimate Loss	\$365,861	\$365,861	\$365,861	\$365,861	\$365,861
Paid in Calendar Period	-				
Paid to Date	365,861	365,861	365,861	365,861	365,861
Outstanding Liability					

# Payment and Reserve Forecast

## Calendar Period

	As of	1/1/2016 to	7/1/2016 to	7/1/2017 to	7/1/2018 to
Accident Year	<u>12/31/2015</u>	6/30/2016	6/30/2017	6/30/2018	6/30/2019
2005-2006					
Ultimate Loss Paid in Calendar Period	\$226,861	\$226,861	\$226,861	\$226,861	\$226,861
Paid to Date Outstanding Liability	226,861	226,861	226,861	226,861	226,861
2006-2007					
Ultimate Loss	\$649,000	\$649,000	\$649,000	\$649,000	\$649,000
Paid in Calendar Period	-	5,699	10,783	9,707	7,935
Paid to Date	543,463	549,162	559,945	569,652	577,587
Outstanding Liability	105,537	99,838	89,055	79,348	71,413
2007-2008					
Ultimate Loss	\$292,000	\$292,000	\$292,000	\$292,000	\$292,000
Paid in Calendar Period	=	7,832	14,116	11,967	10,773
Paid to Date	159,251	167,083	181,199	193,166	203,939
Outstanding Liability	132,749	124,917	110,801	98,834	88,061
2008-2009					
Ultimate Loss	\$796,000	\$796,000	\$796,000	\$796,000	\$796,000
Paid in Calendar Period	-	14,021	23,855	17,725	15,027
Paid to Date	601,263	615,284	639,139	656,864	671,891
Outstanding Liability	194,737	180,716	156,861	139,136	124,109
2009-2010					
Ultimate Loss	\$854,000	\$854,000	\$854,000	\$854,000	\$854,000
Paid in Calendar Period	-	15,184	27,766	21,787	16,189
Paid to Date	646,000	661,184	688,950	710,737	726,926
Outstanding Liability	208,000	192,816	165,050	143,263	127,074
2010-2011					
Ultimate Loss	\$384,000	\$384,000	\$384,000	\$384,000	\$384,000
Paid in Calendar Period	-	12,108	21,626	17,787	13,956
Paid to Date	226,748	238,856	260,482	278,269	292,225
Outstanding Liability	157,252	145,144	123,518	105,731	91,775
2011-2012					
Ultimate Loss	\$812,000	\$812,000	\$812,000	\$812,000	\$812,000
Paid in Calendar Period	-	33,557	52,630	34,777	28,602
Paid to Date	492,412	525,969	578,599	613,376	641,978
Outstanding Liability	319,588	286,031	233,401	198,624	170,022

# Payment and Reserve Forecast

## Calendar Period

Accident Year	As of 12/31/2015	1/1/2016 to <u>6/30/2016</u>	7/1/2016 to 6/30/2017	7/1/2017 to <u>6/30/2018</u>	7/1/2018 to <u>6/30/2019</u>
0040 0040					
2012-2013 Ultimate Loss	\$753,000	\$753,000	\$753,000	\$753,000	\$753,000
Paid in Calendar Period	φ733,000 -	27,360	56,666	45,933	30,352
Paid to Date	419,336	446,696	503,362	549,295	579,647
Outstanding Liability	333,664	306,304	249,638	203,705	173,353
5	,	•	•	•	•
2013-2014					
Ultimate Loss	\$458,000	\$458,000	\$458,000	\$458,000	\$458,000
Paid in Calendar Period	-	33,106	62,139	59,907	48,560
Paid to Date	38,936	72,042	134,181	194,088	242,648
Outstanding Liability	419,064	385,958	323,819	263,912	215,352
2014-2015					
Ultimate Loss	\$653,000	\$653,000	\$653,000	\$653,000	\$653,000
Paid in Calendar Period	-	61,408	99,480	71,985	69,399
Paid to Date	44,999	106,407	205,887	277,872	347,271
Outstanding Liability	608,001	546,593	447,113	375,128	305,729
2015-2016					
Ultimate Loss	\$347,000	\$693,000	\$693,000	\$693,000	\$693,000
Paid in Calendar Period	φ347,000 -	39,044	100,119	99,338	71,882
Paid to Date	8,026	47,070	147,189	246,527	318,409
Outstanding Liability	338,974	645,930	545,811	446,473	374,591
0040 0047					
2016-2017			¢725 000	¢705 000	\$70E 000
Ultimate Loss Paid in Calendar Period	-	-	\$725,000 53,650	\$725,000 104,059	\$725,000 103,247
Paid to Date	_	_	53,650	157,709	260,956
Outstanding Liability		_	671,350	567,291	464,044
Catotanany Liability			07.1,000	007,201	10 1,0 1 1
2017-2018					
Ultimate Loss	-	-	-	\$748,000	\$748,000
Paid in Calendar Period	-	-	-	55,352	107,360
Paid to Date	-	-	-	55,352	162,712
Outstanding Liability	-	-	-	692,648	585,288
2018-2019					
Ultimate Loss	<u>-</u>	_	_	_	\$777,000
Paid in Calendar Period	-	-	-	_	57,498
Paid to Date	-	-	-	-	57,498
Outstanding Liability	-	-	-	-	719,502
Tatala					
Totals Ultimate Loss	\$20,695,791	\$21,041,791	\$21,766,791	\$22,514,791	\$23,291,791
Paid in Calendar Period	ψ <u>∠</u> υ,υσυ, <i>τ</i> σ Ι -	289,088	595,847	617,827	651,247
Paid to Date	16,690,000	16,979,088	17,574,935	18,192,762	18,844,009
Outstanding Liability	4,005,791	4,062,703	4,191,856	4,322,029	4,447,782
Total Outstanding ULAE	727,000	767,310	834,025	899,019	948,818
Outstanding Liability	,.,.	- ,	- ,	,	-,
plus ULAE	4,732,791	4,830,013	5,025,881	5,221,048	5,396,600

Notes appear on the next page.

Appendix J-G Page 4

### Judicial Branch Workers' Compensation Program - State Judiciary

### Payment and Reserve Forecast

### Notes to previous page:

- Accident Year is associated with date of loss. Calendar Period is associated with date of transaction. For example, for the losses which occurred during 2013-2014, \$33,106 is expected to be paid between 1/1/16 and 6/30/16, \$72,042 will have been paid by 6/30/16, and the reserve for remaining payments on these claims should be \$385,958.
- · Ultimate Losses for each accident year are from Exhibit J-4, Page 2.
- Paid in Calendar Period is a proportion of the Outstanding Liability from the previous calendar period. These proportions are derived from the paid loss development pattern selected in Appendix B. For example, \$62,139 = \$385,958 x 16.1%.
- Paid to Date is Paid in Calendar Period plus Paid to Date from previous calendar period. For example, \$134,181 = \$62,139 + \$72,042.
- Outstanding Liability is Ultimate Loss minus Paid to Date. For example, \$385,958 = \$458,000 - \$72,042.

This exhibit shows the calculation of the liability for outstanding claims as of the date of evaluation, the end of the current fiscal year, and the end of the coming fiscal year. It also shows the expected claims payout during the remainder of the current fiscal year and the coming fiscal year. Refer to the Totals at the end of the exhibit for the balance sheet information. The top parts of the exhibit show information for each program year.

# Short- and Long-Term Liabilities

<u>Liabilit</u>	ies as of 12/31/15:			Expected		Discounted	
	Current (Short Term)	Loss and ALAE:		\$250,044		\$250,044	
		ULAE:		157,710		157,710	
	Short	t-Term Loss and LAE:		\$407,754		\$407,754	
	Non-Current (Long Term)	Loss and ALAE:		\$3,755,747		\$3,755,747	
		ULAE:		569,290		569,290	
	Long	g-Term Loss and LAE:		\$4,325,037		\$4,325,037	
	Total Liability	Loss and ALAE:		\$4,005,791		\$4,005,791	
	· otal Elabinity	ULAE:		727,000		727,000	
		Total Loss and LAE:		\$4,732,791		\$4,732,791	
l iahilit	ies as of 6/30/16:						
LIADIII	Current (Short Term)	Loss and ALAE:		\$542,197		\$542,197	
	<u></u>	ULAE:		184,138		184,138	
	Short	t-Term Loss and LAE:		\$726,335		\$726,335	
	Non-Current (Long Term)	Loss and ALAE:		\$2 F20 F06		\$2 E20 E06	
	Non-Current (Long Term)	ULAE:		\$3,520,506 583,172		\$3,520,506 583,172	
	Long	g-Term Loss and LAE:		\$4,103,678		\$4,103,678	
	Long	y ronn 2000 and 2/12.		ψ-1,100,010		ψ+,100,070	
	Total Liability	Loss and ALAE:		\$4,062,703		\$4,062,703	
	-	ULAE:		767,310		767,310	
		Total Loss and LAE:		\$4,830,013		\$4,830,013	
				Discounted v	with a Margin for Co	ontingencies	
		_	70%	75%	80%	85%	90%
			<u>Confidence</u>	Confidence	<u>Confidence</u>	<u>Confidence</u>	<u>Confidence</u>
<u>Liabilit</u>	ies as of 12/31/15:				· <del></del>	·	
<u>Liabilit</u>	ies as of 12/31/15: Current (Short Term)	Loss and ALAE:	\$282,800	\$297,552	\$314,805	\$336,059	\$364,564
<u>Liabilit</u>	Current (Short Term)	ULAE:	\$282,800 178,370	\$297,552 187,675	\$314,805 198,557	\$336,059 211,962	\$364,564 229,941
<u>Liabilit</u>	Current (Short Term)		\$282,800	\$297,552	\$314,805	\$336,059	\$364,564
Liabilit	Current (Short Term)	ULAE: _ t-Term Loss and LAE:	\$282,800 178,370	\$297,552 187,675	\$314,805 198,557	\$336,059 211,962	\$364,564 229,941
Liabilit	Current (Short Term) Short Non-Current (Long Term)	ULAE: _ t-Term Loss and LAE: Loss and ALAE: ULAE: _	\$282,800 178,370 \$461,170	\$297,552 187,675 \$485,227 \$4,469,339 677,455	\$314,805 198,557 \$513,362	\$336,059 211,962 \$548,021 \$5,047,724 765,126	\$364,564 229,941 \$594,505
Liabilit	Current (Short Term) Short Non-Current (Long Term)	ULAE: _ t-Term Loss and LAE: Loss and ALAE:	\$282,800 178,370 \$461,170 \$4,247,750	\$297,552 187,675 \$485,227 \$4,469,339	\$314,805 198,557 \$513,362 \$4,728,486	\$336,059 211,962 \$548,021 \$5,047,724	\$364,564 229,941 \$594,505 \$5,475,879
Liabilit	Current (Short Term) Short Non-Current (Long Term)	ULAE: _ t-Term Loss and LAE: Loss and ALAE: ULAE: _	\$282,800 178,370 \$461,170 \$4,247,750 643,867	\$297,552 187,675 \$485,227 \$4,469,339 677,455	\$314,805 198,557 \$513,362 \$4,728,486 716,736	\$336,059 211,962 \$548,021 \$5,047,724 765,126	\$364,564 229,941 \$594,505 \$5,475,879 830,025
<u>Liabilit</u>	Current (Short Term) Short Non-Current (Long Term) Long	ULAE: _ t-Term Loss and LAE: Loss and ALAE: ULAE: _ g-Term Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904
<u>Liabilit</u>	Current (Short Term) Short Non-Current (Long Term) Long	ULAE: _ t-Term Loss and LAE: Loss and ALAE: ULAE: _ g-Term Loss and LAE: Loss and ALAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443
<u>Liabilit</u>	Current (Short Term) Short Non-Current (Long Term) Long	ULAE: _ t-Term Loss and LAE: Loss and ALAE: ULAE: _ g-Term Loss and LAE: Loss and ALAE: ULAE: _	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16:	ULAE:_t-Term Loss and ALAE: Loss and ALAE: ULAE:_ g-Term Loss and LAE: Loss and ALAE: ULAE:_ Total Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability	ULAE:_t-Term Loss and LAE: Loss and ALAE: ULAE:_g-Term Loss and LAE: Loss and ALAE: ULAE:_ Total Loss and LAE: Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16: Current (Short Term)	ULAE:_ t-Term Loss and ALAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787 \$613,225 208,260	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021 \$645,214 219,124	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584 \$682,626 231,830	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871 \$728,713 247,481	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523 268,473
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16: Current (Short Term)	ULAE:_t-Term Loss and LAE: Loss and ALAE: ULAE:_g-Term Loss and LAE: Loss and ALAE: ULAE:_ Total Loss and LAE: Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16: Current (Short Term)	ULAE:_ t-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: Loss and ALAE: ULAE:_ Total Loss and LAE: ULAE:_ Loss and ALAE: ULAE:_ Loss and ALAE: ULAE:_ t-Term Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787 \$613,225 208,260	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021 \$645,214 219,124	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584 \$682,626 231,830	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871 \$728,713 247,481	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523 268,473
	Current (Short Term)  Short  Non-Current (Long Term)  Long  Total Liability  ies as of 6/30/16:  Current (Short Term)  Short	ULAE:_ t-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: Loss and ALAE: ULAE:_ Total Loss and LAE: ULAE:_ Loss and ALAE: ULAE:_ Loss and ALAE: ULAE:_ t-Term Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787 \$613,225 208,260 \$821,485	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021 \$645,214 219,124 \$864,338	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584 \$682,626 231,830 \$914,456	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871 \$728,713 247,481 \$976,194 \$4,731,560 783,783	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523 268,473 \$1,058,996
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16: Current (Short Term) Short Non-Current (Long Term)	ULAE:_ t-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ Total Loss and LAE: ULAE:_ Total Loss and ALAE: ULAE:_ t-Term Loss and LAE: ULAE:_ ULAE:_ t-Term Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787 \$613,225 208,260 \$821,485 \$3,981,692	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021 \$645,214 219,124 \$864,338 \$4,189,403	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584 \$682,626 231,830 \$914,456 \$4,432,317	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871 \$728,713 247,481 \$976,194 \$4,731,560	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523 268,473 \$1,058,996 \$5,132,898
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16: Current (Short Term) Short Non-Current (Long Term)	ULAE:_ t-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ ULAE:_ Total Loss and LAE: ULAE:_ t-Term Loss and ALAE: ULAE:_ t-Term Loss and LAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ g-Term Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787 \$613,225 208,260 \$821,485 \$3,981,692 659,568 \$4,641,260	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021 \$645,214 219,124 \$864,338 \$4,189,403 693,974 \$4,883,377	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584 \$682,626 231,830 \$914,456 \$4,432,317 734,213 \$5,166,530	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871 \$728,713 247,481 \$976,194 \$4,731,560 783,783 \$5,515,343	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523 268,473 \$1,058,996 \$5,132,898 850,265 \$5,983,163
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16: Current (Short Term) Short Non-Current (Long Term)	ULAE:_ t-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ ULAE:_ Total Loss and LAE: ULAE:_ t-Term Loss and ALAE: ULAE:_ t-Term Loss and LAE: ULAE:_ t-Term Loss and ALAE: ULAE:_ t-Term Loss and ALAE: ULAE:_ t-Term Loss and ALAE: ULAE:_ t-Term Loss and ALAE: ULAE:_ t-Term Loss and ALAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787 \$613,225 208,260 \$821,485 \$3,981,692 659,568 \$4,641,260 \$4,594,917	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021 \$645,214 219,124 \$864,338 \$4,189,403 693,974 \$4,883,377 \$4,834,617	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584 \$682,626 231,830 \$914,456 \$4,432,317 734,213 \$5,166,530 \$5,114,943	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871 \$728,713 247,481 \$976,194 \$4,731,560 783,783 \$5,515,343 \$5,515,343	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523 268,473 \$1,058,996 \$5,132,898 850,265 \$5,983,163 \$5,923,421
	Current (Short Term) Short Non-Current (Long Term) Long Total Liability  ies as of 6/30/16: Current (Short Term) Short Non-Current (Long Term)	ULAE:_ t-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ ULAE:_ Total Loss and LAE: ULAE:_ t-Term Loss and ALAE: ULAE:_ t-Term Loss and LAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ g-Term Loss and ALAE: ULAE:_ g-Term Loss and LAE:	\$282,800 178,370 \$461,170 \$4,247,750 643,867 \$4,891,617 \$4,530,550 822,237 \$5,352,787 \$613,225 208,260 \$821,485 \$3,981,692 659,568 \$4,641,260	\$297,552 187,675 \$485,227 \$4,469,339 677,455 \$5,146,794 \$4,766,891 865,130 \$5,632,021 \$645,214 219,124 \$864,338 \$4,189,403 693,974 \$4,883,377	\$314,805 198,557 \$513,362 \$4,728,486 716,736 \$5,445,222 \$5,043,291 915,293 \$5,958,584 \$682,626 231,830 \$914,456 \$4,432,317 734,213 \$5,166,530	\$336,059 211,962 \$548,021 \$5,047,724 765,126 \$5,812,850 \$5,383,783 977,088 \$6,360,871 \$728,713 247,481 \$976,194 \$4,731,560 783,783 \$5,515,343	\$364,564 229,941 \$594,505 \$5,475,879 830,025 \$6,305,904 \$5,840,443 1,059,966 \$6,900,409 \$790,523 268,473 \$1,058,996 \$5,132,898 850,265 \$5,983,163

Note: Current (short term) liabilities are the portion of the total estimated liability shown on Appendix J-G that is expected to be paid out within the coming year. Totals may vary from Exhibit J-1, due to rounding.

DRAFT Appendix J-I

# Judicial Branch Workers' Compensation Program - State Judiciary

## Confidence Level Table

Projected Losses	Outstanding Losses
2.752	1.647
2.108	1.458
1.745	1.344
1.499	1.259
1.313	1.190
1.163	1.131
1.038	1.079
0.930	1.032
0.834	0.989
0.749	0.947
0.670	0.908
0.598	0.869
0.530	0.831
0.465	0.792
0.402	0.751
	2.752 2.108 1.745 1.499 1.313 1.163 1.038 0.930 0.834 0.749 0.670 0.598 0.530 0.465

To read table: For the above retention, there is a 90% chance that final loss settlements will be less than

2.108 times the average expected amount of losses.

This exhibit shows the loads that must be applied to bring estimated losses at the expected level to the various indicated confidence levels.

DRAFT Appendix J-J

Judicial Branch Workers' Compensation Program - State Judiciary

Program History

Policy	Policy		Self-Insured	Retention
Year	Year	Policy	Per	
Start Date	End Date	Year	Occurrence	Aggregate
1/1/1969	6/30/1995	Prior	Unlimited	(none)
7/1/1995	6/30/1996	1995-1996	Unlimited	(none)
7/1/1996	6/30/1997	1996-1997	Unlimited	(none)
7/1/1997	6/30/1998	1997-1998	Unlimited	(none)
7/1/1998	6/30/1999	1998-1999	Unlimited	(none)
7/1/1999	6/30/2000	1999-2000	Unlimited	(none)
7/1/2000	6/30/2001	2000-2001	Unlimited	(none)
7/1/2001	6/30/2002	2001-2002	Unlimited	(none)
7/1/2002	6/30/2003	2002-2003	Unlimited	(none)
7/1/2003	6/30/2004	2003-2004	Unlimited	(none)
7/1/2004	6/30/2005	2004-2005	Unlimited	(none)
7/1/2005	6/30/2006	2005-2006	Unlimited	(none)
7/1/2006	6/30/2007	2006-2007	Unlimited	(none)
7/1/2007	6/30/2008	2007-2008	Unlimited	(none)
7/1/2008	6/30/2009	2008-2009	Unlimited	(none)
7/1/2009	6/30/2010	2009-2010	Unlimited	(none)
7/1/2010	6/30/2011	2010-2011	Unlimited	(none)
7/1/2011	6/30/2012	2011-2012	Unlimited	(none)
7/1/2012	6/30/2013	2012-2013	Unlimited	(none)
7/1/2013	6/30/2014	2013-2014	Unlimited	(none)
7/1/2014	6/30/2015	2014-2015	Unlimited	(none)
7/1/2015	6/30/2016	2015-2016	2,000,000	(none)
7/1/2016	6/30/2017	2016-2017	2,000,000	(none)
	Third Dorty			
	Third Party Claims		Dogin	End
			Begin	
	Administrator		Date	Date
	Corvel		7/1/2008	9/30/2014
	AIMS		10/1/2014	Current

This exhibit summarizes some of the key facts about the history of the program.

### Incurred Losses as of 12/31/15

										Incurred
		Subtractions	Subtractions			Incurred	Incurred	Incurred	Incurred	Capped at
Accident	Unlimited	to	from	Adjusted	Incurred	Over	Capped at	\$100,000	Capped at	SIR &
Year	Incurred	Losses	Losses	Incurred	Over SIR	\$100,000	\$100,000	to SIR Layer	SIR	Aggregate
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
Prior	\$7,465,596	\$0	\$0	\$7,465,596	\$0	\$2,768,032	\$4,697,564	\$2,768,032	\$7,465,596	\$7,465,596
1995-1996	1,363,030	0	0	1,363,030	0	779,084	583,946	779,084	1,363,030	1,363,030
1996-1997	216,654	0	0	216,654	0	. 0	216,654	0	216,654	216,654
1997-1998	438,096	0	0	438,096	0	37,957	400,139	37,957	438,096	438,096
1998-1999	1,424,170	0	4,650	1,419,520	0	649,773	769,747	649,773	1,419,520	1,419,520
1999-2000	684,307	0	0	684,307	0	146,439	537,869	146,439	684,307	684,307
2000-2001	950,548	0	0	950,548	0	396,865	553,684	396,865	950,548	950,548
2001-2002	915,878	0	0	915,878	0	404,352	511,526	404,352	915,878	915,878
2002-2003	195,771	0	0	195,771	0	0	195,771	0	195,771	195,771
2003-2004	313,119	0	0	313,119	0	0	313,119	0	313,119	313,119
2004-2005	365,861	0	0	365,861	0	119,890	245,971	119,890	365,861	365,861
2005-2006	226,861	0	0	226,861	0	0	226,861	0	226,861	226,861
2006-2007	585,633	0	0	585,633	0	272,323	313,310	272,323	585,633	585,633
2007-2008	264,526	0	7,436	257,090	0	0	257,090	0	257,090	257,090
2008-2009	681,512	0	0	681,512	0	104,685	576,827	104,685	681,512	681,512
2009-2010	706,054	0	0	706,054	0	212,775	493,279	212,775	706,054	706,054
2010-2011	270,543	0	0	270,543	0	0	270,543	0	270,543	270,543
2011-2012	652,618	0	37,000	615,618	0	57,543	558,075	57,543	615,618	615,618
2012-2013	497,103	0	0	497,103	0	133,826	363,277	133,826	497,103	497,103
2013-2014	101,267	0	0	101,267	0	0	101,267	0	101,267	101,267
2014-2015	160,387	0	0	160,387	0	0	160,387	0	160,387	160,387
2015-2016	61,870	0	73	61,797	0	0	61,797	0	61,797	61,797
Total	\$18,541,405	\$0	\$49,158	\$18,492,247	\$0	\$6,083,543	\$12,408,703	\$6,083,543	\$18,492,247	\$18,492,247

### Notes:

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council.
- (C)
- (D) Excess and Subro Recoveries
- (E) (B) + (C) (D).
- (F) Sum of incurred losses in excess of SIR.
- (G) Sum of incurred losses in excess of \$100,000.
- (H) (E) (G).
- (I) (G) (F).
- (J) (E) (F).
- (K) Minimum of (J) and the aggregate stop loss. See Appendix J-J.

### Judicial Branch Workers' Compensation Program - State Judiciary

#### Paid Losses as of 12/31/15

										Paid
	;	Subtractions	Subtractions			Paid	Paid	Paid	Paid	Capped at
Accident	Unlimited	to	from	Adjusted	Paid	Over	Capped at	\$100,000	Capped at	SIR &
Year	Paid	Losses	Losses	Paid	Over SIR	\$100,000	\$100,000	to SIR Layer	SIR	Aggregate
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
Duian	Ф <b>Т</b> 4 <b>Т</b> 4 000	\$0	¢ο	Ф <b>7 474 000</b>	¢ο	<b>#0 F00 004</b>	Φ4 C44 4E0	<b>#0.500.004</b>	Ф <b>7 474 000</b>	Ф <b>Т</b> 4 <b>Т</b> 4 000
Prior	\$7,174,989	* -	\$0	\$7,174,989	\$0	\$2,530,831	\$4,644,159	\$2,530,831	\$7,174,989	\$7,174,989
1995-1996	994,831	0	0	994,831	0	410,885	583,946	410,885	994,831	994,831
1996-1997	216,654	0	0	216,654	0	0	216,654		216,654	216,654
1997-1998	438,096	0	0	438,096	0	37,957	400,139	•	438,096	438,096
1998-1999	1,263,014	0	4,650	1,258,364	0	488,617	769,747	•	1,258,364	1,258,364
1999-2000	619,926	0	0	619,926	0	82,057	537,869	,	619,926	619,926
2000-2001	950,548	0	0	950,548	0	396,865	553,684	396,865	950,548	950,548
2001-2002	779,032	0	0	779,032	0	267,506	511,526	267,506	779,032	779,032
2002-2003	195,771	0	0	195,771	0	0	195,771	0	195,771	195,771
2003-2004	288,633	0	0	288,633	0	0	288,633	0	288,633	288,633
2004-2005	365,861	0	0	365,861	0	119,890	245,971	119,890	365,861	365,861
2005-2006	226,861	0	0	226,861	0	0	226,861	0	226,861	226,861
2006-2007	543,463	0	0	543,463	0	230,153	313,310	230,153	543,463	543,463
2007-2008	166,686	0	7,436	159,251	0	0	159,251	0	159,251	159,251
2008-2009	601,263	0	0	601,263	0	101,791	499,473	101,791	601,263	601,263
2009-2010	646,000	0	0	646,000	0	179,131	466,869	179,131	646,000	646,000
2010-2011	226,748	0	0	226,748	0	0	226,748	0	226,748	226,748
2011-2012	529,412	0	37,000	492,412	0	3,276	489,136	3,276	492,412	492,412
2012-2013	419,336	0	0	419,336	0	133,826	285,510	133,826	419,336	419,336
2013-2014	38,936	0	0	38,936	0	. 0	38,936	0	38,936	38,936
2014-2015	44,999	0	0	44.999	0	0	44,999	0	44,999	44,999
2015-2016	8,098	0	73	8,026	0	0	8,026	0	8,026	8,026
	,			•			, ,		, -	, -
Total	\$16,739,159	\$0	\$49,158	\$16,690,001	\$0	\$4,982,785	\$11,707,217	\$4,982,785	\$16,690,001	\$16,690,001

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council.
- (C)
- (D) Excess and Subro Recoveries
- (E) (B) + (C) (D).
- (F) Sum of paid losses in excess of SIR.
- (G) Sum of paid losses in excess of \$100,000.
- (H) (E) (G).
- (I) (G) (F).
- (J) (E) (F).
- (K) Minimum of (J) and the aggregate stop loss. See Appendix J-J.

#### Judicial Branch Workers' Compensation Program - State Judiciary

#### Case Reserves as of 12/31/15

		Subtractions	Cubtractions			Reserves	Reserves	Reserves	Reserves	Reserves
Accident	Unlimited	to	from	Adjusted	Reserves	Over		\$100,000		Capped at SIR &
Year	Reserves		Losses	Adjusted Reserves	Over SIR	\$100,000	Capped at \$100,000	to SIR Layer	Capped at SIR	
		Losses	(D)					,	_	Aggregate
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
Prior	\$290,606	\$0	\$0	\$290,606	\$0	\$237,202	\$53,405	\$237,202	\$290,606	\$290,606
1995-1996	368,199	0	0	368,199	0	368,199	0	368,199	368,199	368,199
1996-1997	0	0	0	0	0	0	0	0	0	0
1997-1998	0	0	0	0	0	0	0	0	0	0
1998-1999	161,156	0	0	161,156	0	161,156	0	161,156	161,156	161,156
1999-2000	64,381	0	0	64,381	0	64,381	0	64,381	64,381	64,381
2000-2001	0	0	0	0	0	0	0	0	0	0
2001-2002	136,846	0	0	136,846	0	136,846	0	136,846	136,846	136,846
2002-2003	0	0	0	0	0	0	0	0	0	0
2003-2004	24,487	0	0	24,487	0	0	24,487	0	24,487	24,487
2004-2005	0	0	0	0	0	0	0	0	0	0
2005-2006	0	0	0	0	0	0	0	0	0	0
2006-2007	42,170	0	0	42,170	0	42,170	0	42,170	42,170	42,170
2007-2008	97,839	0	0	97,839	0	0	97,839	0	97,839	97,839
2008-2009	80,248	0	0	80,248	0	2,894	77,354	2,894	80,248	80,248
2009-2010	60,054	0	0	60,054	0	33,644	26,410	33,644	60,054	60,054
2010-2011	43,795	0	0	43,795	0	0	43,795	0	43,795	43,795
2011-2012	123,206	0	0	123,206	0	54,267	68,939	54,267	123,206	123,206
2012-2013	77,767	0	0	77,767	0	0	77,767	0	77,767	77,767
2013-2014	62,331	0	0	62,331	0	0	62,331	0	62,331	62,331
2014-2015	115,388	0	0	115,388	0	0	115,388	0	115,388	115,388
2015-2016	53,772	0	0	53,772	0	0	53,772	0	53,772	53,772
Total	\$1,802,245	\$0	\$0	\$1,802,245	\$0	\$1,100,759	\$701,487	\$1,100,759	\$1,802,245	\$1,802,245

- (A) Years are 7/1 to 6/30.
- (B) Appendix J-K, Page 1, Column (B) Appendix J-K, Page 2, Column (B).
- (C) Appendix J-K, Page 1, Column (C) Appendix J-K, Page 2, Column (C).
- (D) Appendix J-K, Page 1, Column (D) Appendix J-K, Page 2, Column (D).
- (E) (B) + (C) (D).
- (F) Sum of case reserves in excess of SIR.
- (G) Sum of case reserves in excess of \$100,000.
- (H) (E) (G).
- (I) (G) (F).
- (J) (E) (F).
- (K) Minimum of (J) and the aggregate stop loss. See Appendix J-J.

### Judicial Branch Workers' Compensation Program - State Judiciary

#### Claim Counts as of 12/31/15

		Subtractions	Subtractions			Subtractions	Subtractions			
		to	from	Adjusted		to	from	Adjusted		Adjusted
Accident	Reported	Reported	Reported	Reported	Closed	Closed	Closed	Closed	Open	Open
Year	Claims	Claims	Claims	Claims	Claims	Claims	Claims	Claims	Claims	Claims
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Prior	256	0	0	256	248	0	0	248	8	8
1995-1996	39	0	0	39	38	0	0	38	1	1
1996-1997	29	0	0	29	29	0	0	29	0	0
1997-1998	28	0	0	28	28	0	0	28	0	0
1998-1999	50	0	0	50	48	0	0	48	2	2
1999-2000	27	0	0	27	25	0	0	25	2	2
2000-2001	30	0	0	30	30	0	0	30	0	0
2001-2002	36	0	0	36	34	0	0	34	2	2
2002-2003	39	0	0	39	39	0	0	39	0	0
2003-2004	29	0	0	29	28	0	0	28	1	1
2004-2005	32	0	0	32	32	0	0	32	0	0
2005-2006	27	0	0	27	27	0	0	27	0	0
2006-2007	33	0	0	33	32	0	0	32	1	1
2007-2008	22	0	0	22	19	0	0	19	3	3
2008-2009	23	0	0	23	21	0	0	21	2	2
2009-2010	26	0	0	26	24	0	0	24	2	2
2010-2011	25	0	0	25	24	0	0	24	1	1
2011-2012	29	0	0	29	22	0	0	22	7	7
2012-2013	16	0	0	16	12	0	0	12	4	4
2013-2014	11	0	0	11	10	0	0	10	1	1
2014-2015	21	0	0	21	13	0	0	13	8	8
2015-2016	13	0	0	13	4	0	0	4	9	9
Total	841	0	0	841	787	0	0	787	54	54

- (A) Years are 7/1 to 6/30.
- (B) Provided by the Judicial Council.
- (C)
- (D)
- (E) (B) + (C) (D).
- (F) Provided by the Judicial Council.
- (G)
- (H)
- (I) (F) + (G) (H). (J) (B) (F). (K) (E) (I).

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### Judicial Branch Workers' Compensation Program - State Judiciary

### Exposure Measures

Accident Year	Total Payroll (\$00) (A)	Inflation Trend Factor (B)	Trended Payroll (\$00) (C)
2000-2001	1,865,950	1.448	2,701,896
2001-2002	2,006,560	1.413	2,835,269
2002-2003	2,093,640	1.379	2,887,130
2003-2004	3,467,377	1.345	4,663,622
2004-2005	3,681,725	1.312	4,830,423
2005-2006	3,809,614	1.280	4,876,306
2006-2007	4,233,621	1.249	5,287,792
2007-2008	4,559,345	1.219	5,557,842
2008-2009	4,622,252	1.189	5,495,858
2009-2010	4,597,350	1.160	5,332,926
2010-2011	4,696,557	1.132	5,316,502
2011-2012	4,704,324	1.104	5,193,574
2012-2013	4,580,240	1.077	4,932,919
2013-2014	4,611,832	1.051	4,847,035
2014-2015	4,611,423	1.025	4,726,709
2015-2016	4,951,081	1.000	4,951,081
2016-2017	5,037,724	1.000	5,037,724
2017-2018	5,125,885	1.000	5,125,885
2018-2019	5,215,588	1.000	5,215,588

- Provided by the Judicial Council. Based on WCIRB. (A)
- (B) (C)
- (A) x (B).



Attachment B

# Actuarial Review of the Self-Insured Judicial Branch Workers' Compensation Program

\* Member Premium Allocation Report \*
Allocation of Program Costs by Member for Fiscal Year 2016-17

Presented to

Judicial Council of California

May 17, 2016 (DRAFT)



Tuesday, May 17, 2016

Ms. Linda M. Cox
Senior Human Resources Manager
Human Resources Services Office
Judicial and Court Administrative Services Division
Judicial Council of California
455 Golden Gate Avenue
San Francisco, CA 94102-3688

Re: Member Premium Allocation for Fiscal Year 2016-17

Dear Ms. Cox:

We have completed our review of the Judicial Council of California (the Judicial Council), Judicial Branch Workers' Compensation Program (JBWCP), and have updated the member cost allocation for fiscal year 2016-17 program premiums. The premiums include a provision for:

- Expected Ultimate loss and ALAE
- Third-Party Claims Administration Fees
- Excess Insurance
- Consulting and Brokerage Expenses

The JBWCP is a self-funded program in which each entity pays a share of cost based on each member's workers' compensation claims experience and historical payroll. The total cost for this program is broken up into three groups: 1) Trial Court employees and volunteers, which includes the membership of 57 out of the 58 California Trial Courts, 2) Judicial, which includes member coverage for the Appelate Justices, Trial Court Judges, and Retired Judges in the Assigned Judges Program, and 3) State Judiciary, which includes the membership of the Supreme Court (including California Judicial Center Library), Courts of Appeal, Habeas Corpus Resource Center, Commission on Judicial Performance, and the Judicial Council and provides coverage for all of their employees and volunteers.

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Given the low volume of loss experience and exposure, and in order to provide a credible actuarial estimate, the Judicial and the State Judiciary groups are valued together for purposes of determining total program cost. Thus for the purpose of the analysis, the three groups are consolidated to two groups, Trial Courts and the State Judiciary.

## JBWCP Methodology

The methodology used by the JBWCP utilizes a calculation derived from experience and exposure, along with program costs, such as excess insurance, third party administrator (TPA) claim handling, and brokerage fees. Given the relative sizes of the courts and judiciary entities participating in the JBWCP, the JBWCP's methodology has features which make it appropriate for entities of all sizes.

Each year JBWCP retains an actuary to undertake an actuarial analysis and estimate of loss costs. The actuarial projections are based on loss data from the inception of the JBWCP program (1/1/2001), provided by the Judicial Council and the third party claims administrators. Additionally, historical and projected payroll is provided. The actuary determines the estimated outstanding liabilities since program inception and the forecasted program costs for the upcoming policy term. They also provide an estimate of the loss payments that will be made during the upcoming fiscal year. It is the amount of loss payments expected to be made that is allocated among the participating courts.

For purposes of calculating the allocation, the actuarial data is combined with cost data, consisting of excess insurance premiums, TPA fees, and brokerage and consulting costs. The allocation formula uses a combination of a 3-year loss distribution and a 3-year payroll distribution for calculating the annual charge to each member using a weighting formula. For determining 2016-17 premiums, the experience period used includes the 2012-13, 2013-14, and 2014-15 program years.

The weighting formula was developed with the following goals in mind:

- To establish adequate funding to cover the annual expected loss payments, excess premiums, and expenses associated with the JBWCP.
- To provide incentives to control workers' compensation losses by making the allocation responsive to recent loss experience.
- To minimize year-to-year volatility for budgetary planning purposes.
- To recognize that thresholds of acceptable volatility will vary according to the size of the court.

The weight given to the loss component of the allocation for each individual court is calculated using the following formula:

$$\frac{3}{\sqrt{\frac{Individual\ Court\ Payroll\ for\ 3-Yr\ Period\ (\$000's)}{625,057}}}$$

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where 625,057 is a constant derived to set the weight given to the largest court at 80%.

Inputs:

320,029 = Largest Court Payroll for 3-Yr Period (\$000's)

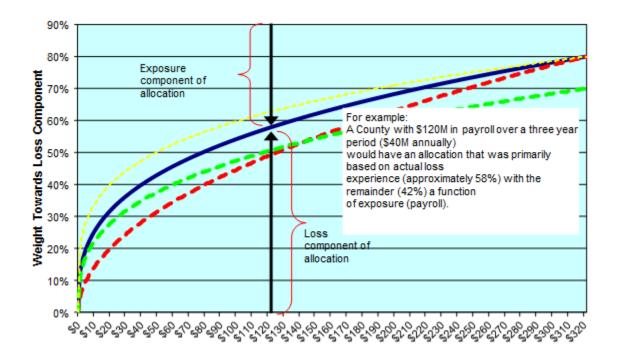
80% = Weight Given to Loss Component for Largest Court

3 = Exponent

For purposes of determining loss distribution, a cap of \$75,000 per occurrence is applied. This eliminates the volatility of large loss impact on distribution to individual courts. Ninety-five percent of all claims are within \$75,000 per occurrence.

The largest court by 3-year payroll size has a weighting of 80% of loss experience and 20% payroll. The smallest court by payroll size has a weighting of at least 10% loss experience. All other courts are weighted by payroll and loss experience along that continuum. This ensures that the larger courts with more predictable losses are subject to an allocation that emphasizes losses, while the smaller courts' allocations are more reliant upon payroll to ensure more year-to-year budget stability.

Here is a graphic illustration of the continuum:



The selected parameters of 80% weight and power of 3 are shown as the solid line above. Other parameters are shown as dashed lines for comparison.

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The expense component, including claim handling and brokerage fees, is allocated based on 80% losses and 20% payroll, on the theory that these expenses are incurred regardless of claims activity and therefore should have at least some component of exposure used in the allocation. Excess insurance costs are allocated based upon the distribution of payroll by member.

We appreciate the opportunity to be of service the Judicial Council of California in preparing this report. Please feel free to call Mike Harrington at (916) 244-1162 or Becky Richard at (916) 244-1183 with any questions you may have concerning this report.

Sincerely,

Bickmore

#### **DRAFT**

Mike Harrington, FCAS, MAAA Director, Property and Casualty Actuarial Services, Bickmore Fellow, Casualty Actuarial Society Member, American Academy of Actuaries

#### **DRAFT**

Becky Richard, ACAS, MAAA Manager, Property and Casualty Actuarial Services, Bickmore Associate, Casualty Actuarial Society Member, American Academy of Actuaries

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

### Allocation of 2016-17 Costs

Court	2012-13 to 2014-15 Payroll (\$000) (A)	Percent Payroll (B)	2016-17 Indicated Allocation Based on Payroll (C)	2012-13 to 2014-15 Incurred Limited to \$75K (D)	Percent Limited Losses (E)	2016-17 Indicated Allocation Based on Losses (F)	Weighting (G)	2016-17 Weighted Allocation (H)	2016-17 Adjusted Allocation (I)	Allocation of Excess Premium (J)	Allocation of Claims Handling (TPA) Fees (K)	Allocation of Program Admin. (L)	Allocation Brokerage / Consulting (M)	2016-17 Total Allocation (N)	2016-17 Percent of Allocation (O)
Alameda	\$151,581	6.23%	\$953,264	\$1,306,972	6.15%	\$940,608	62.36%	\$945,372	\$967,612	\$31,237	\$128,008	\$0	\$27,333	\$1,154,190	6.30%
Alpine	624	0.03%	3,923	0	0.00%	0	9.99%	3,531	3,614	129	106	0	23	3,872	0.02%
Amador	4,396	0.18%	27,644	51,428	0.24%	37,012	19.16%	29,439	30,131	906	4,769	0	1,018	36,825	0.20%
Butte	17,668	0.73%	111,108	293,439	1.38%	211,183	30.46%	141,592	144,923	3,641	25,946	0	5,540	180,051	0.98%
Calaveras	4,781	0.20%	30,064	30,537	0.14%	21,977	19.70%	28,471	29,141	985	3,202	0	684	34,012	0.19%
Colusa	2,469	0.10%	15,529	0	0.00%	0	15.81%	13,074	13,382	509	422	0	90	14,402	0.08%
Contra Costa	69,995	2.88%	440,186	1,010,940	4.76%	727,558	48.20%	578,700	592,315	14,424	90,947	0	19,419	717,106	3.92%
Del Norte	4,833	0.20%	30,394	0	0.00%	0	19.77%	24,384	24,957	996	825	0	176	26,954	0.15%
El Dorado	13,056	0.54%	82,104	116,727	0.55%	84,007	27.54%	82,628	84,572	2,690	11,350	0	2,424	101,036	0.55%
Fresno	71,928	2.96%	452,338	1,013,160	4.77%	729,156	48.64%	586,982	600,791	14,823	91,451	0	19,527	726,591	3.97%
Glenn	3,661	0.15%	23,025	12,215	0.06%	8,791	18.03%	20,459	20,941	755	1,580	0	337	23,612	0.13%
Humboldt	11,651	0.48%	73,271	360,091	1.69%	259,152	26.51%	122,557	125,440	2,401	30,128	0	6,433	164,402	0.90%
Imperial	18,083	0.74%	113,720	77,291	0.36%	55,625	30.70%	95,886	98,141	3,726	9,127	0	1,949	112,943	0.62%
Inyo	3,285	0.14%	20,659	23,780	0.11%	17,114	17.39%	20,042	20,514	677	2,419	0	517	24,126	0.13%
Kern	68,865	2.83%	433,075	516,619	2.43%	371,803	47.94%	403,701	413,199	14,191	52,126	0	11,130	490,647	2.68%
Kings	12,512	0.51%	78,683	198,327	0.93%	142,733	27.15%	96,073	98,334	2,578	17,634	0	3,765	122,311	0.67%
Lake	4,827	0.20%	30,359	223,564	1.05%	160,896	19.77%	56,161	57,483	995	18,294	0	3,906	80,678	0.44%
Lassen	4,242	0.17%	26,678	0	0.00%	0	18.93%	21,627	22,136	874	724	0	155	23,889	0.13%
Madera	14,888	0.61%	93,629	88,985	0.42%	64,041	28.77%	85,116	87,118	3,068	9,495	0	2,027	101,709	0.56%
Marin	25,075	1.03%	157,691	34,745	0.16%	25,006	34.23%	112,269	114,910	5,167	6,996	0	1,494	128,567	0.70%
Mariposa	1,924	0.08%	12,097	8,100	0.04%	5,829	14.55%	11,186	11,449	396	961	0	205	13,012	0.07%
Mendocino	9,215	0.38%	57,948	67,163	0.32%	48,336	24.52%	55,592	56,899	1,899	6,821	0	1,457	67,076	0.37%
Merced	17,322	0.71%	108,936	105,870	0.50%	76,193	30.26%	99,028	101,357	3,570	11,230	0	2,398	118,555	0.65%
Modoc	1,590	0.07%	9,996	0	0.00%	0		8,632	8,835	328	271	0	58	9,492	0.05%
Mono	2,391	0.10%	15,034	25,602	0.12%	18,425	15.64%	15,564	15,931	493	2,409	0	514	19,346	0.11%
Monterey	33,989	1.40%	213,748	293,877	1.38%	211,499		212,896	217,904	7,004	28,767	0	6,142	259,818	1.42%
Napa	14,952	0.61%	94,030	123,287	0.58%	88,728	28.81%	92,502	94,679	3,081	12,187	0	2,602	112,548	0.61%
Nevada	9,904	0.41%	62,284	86,503	0.41%	62,255	25.12%	62,276	63,742	2,041	8,450	0	1,804	76,037	0.42%
Orange	320,029	13.16%	2,012,595	1,281,112	6.03%	921,997	80.00%	1,140,116	1,166,938	65,950	154,743	0	/ -	1,420,673	7.76%
Placer	23,795	0.98%	149,640	245,889	1.16%	176,962		158,831	162,568	4,904	23,277	0	,	195,718	1.07%
Plumas	2,278	0.09%	14,325	0	0.00%	0		12,121	12,406	469	389	0		13,347	0.07%
Riverside	186,290	7.66%	1,171,536	1,476,673	6.95%	1,062,739		1,098,863	1,124,715	38,390	147,194	0	- , -	1,341,728	7.33%
Sacramento	132,656	5.45%	834,244	669,414	3.15%	481,767	59.65%	623,996	638,675	27,337	74,956	0	-,	756,974	4.13%
San Benito	5,279	0.22%	33,200	8,825	0.04%	6,351	20.36%	27,732	28,385	1,088	1,591	0		31,403	0.17%
San Bernardino	157,066	6.46%	987,757	1,437,152	6.76%	1,034,297	63.10%	1,017,125	1,041,053	32,368	139,117	0	-,	1,242,243	6.78%
San Diego	246,448	10.13%	1,549,859	2,920,251	13.74%	2,101,660	73.33%	1,954,482	2,000,463	50,787	270,270	0	- ,	2,379,229	12.99%
San Francisco	115,577	4.75%	726,842	814,590	3.83%	586,248		646,745	661,960	23,818	83,385	0	,	786,968	4.30%
San Joaquin	49,070	2.02%	308,592	610,939	2.87%	439,683	42.82%	364,724	373,304	10,112	56,118	0	,	451,516	2.47%
San Luis Obispo	26,117	1.07%	164,247	212,903	1.00%	153,223	34.70%	160,422	164,196	5,382	21,096	0	,	195,178	1.07%
San Mateo	57,817	2.38%	363,601	811,358	3.82%	583,922	45.23%	463,241	474,139	11,915	73,272	0	- ,	574,972	3.14%
Santa Barbara	44,274	1.82%	278,430	255,094	1.20%	183,587	41.38%	239,189	244,816	9,124	27,492	0	- ,	287,302	1.57%
Santa Clara	152,902	6.29%	961,567	1,284,993	6.05%	924,789		938,566	960,646	31,509	126,516	0	, -	1,145,686	6.25%
Santa Cruz	24,324	1.00%	152,970	136,790	0.64%	98,445		134,493	137,657	5,013	14,842	0	-,	160,680	0.88%
Shasta	26,962	1.11%	169,556	235,217	1.11%	169,282		169,460	173,447	5,556	22,983	0	,	206,894	1.13%
Sierra	681	0.03%	4,285	0	0.00%	0		3,844	3,934	140	116	0		4,216	0.02%
Siskiyou	7,084	0.29%	44,549	69,780	0.33%	50,220	22.46%	45,823	46,901	1,460	6,662	0	1,423	56,446	0.31%

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

#### Allocation of 2016-17 Costs

Court	2012-13 to 2014-15 Payroll (\$000) (A)	Percent Payroll (B)	2016-17 Indicated Allocation Based on Payroll (C)	2012-13 to 2014-15 Incurred Limited to \$75K (D)	Percent Limited Losses (E)	2016-17 Indicated Allocation Based on Losses (F)	Weighting (G)	2016-17 Weighted Allocation (H)	2016-17 Adjusted Allocation (I)	Allocation of Excess Premium (J)	Allocation of Claims Handling (TPA) Fees (K)	Allocation of Program Admin. (L)	Allocation Brokerage / Consulting (M)	2016-17 Total Allocation (N)	2016-17 Percent of Allocation (O)
Solano	36,516	1.50%	229,640	1,042,830	4.91%	750,509	38.80%	431,747	441,904	7,525	87,724	0	18,731	555,885	3.03%
Sonoma	36,262	1.49%	228,046	140,217	0.66%	100,912	38.71%	178,830	183,037	7,473	17,147	0	3,661	211,319	1.15%
Stanislaus	34,972	1.44%	219,930	241,087	1.13%	173,507	38.25%	202,174	206,930	7,207	24,809	0	5,297	244,244	1.33%
Sutter	8,270	0.34%	52,006	92,927	0.44%	66,878	23.65%	55,523	56,829	1,704	8,673	0	1,852	69,059	0.38%
Tehama	6,508	0.27%	40,925	66,367	0.31%	47,763	21.84%	42,418	43,416	1,341	6,297	0	1,345	52,399	0.29%
Trinity	2,481	0.10%	15,601	77,076	0.36%	55,471	15.83%	21,913	22,429	511	6,447	0	1,376	30,763	0.17%
Tulare	32,772	1.35%	206,098	315,407	1.48%	226,994	37.43%	213,919	218,952	6,754	30,242	0	6,457	262,404	1.43%
Tuolumne	6,175	0.25%	38,834	43,364	0.20%	31,208	21.46%	37,197	38,072	1,273	4,443	0	949	44,736	0.24%
Ventura	66,280	2.73%	416,819	501,509	2.36%	360,928	47.33%	390,365	399,548	13,659	50,504	0	10,784	474,495	2.59%
Yolo	15,158	0.62%	95,326	87,486	0.41%	62,963	28.95%	85,959	87,981	3,124	9,424	0	2,012	102,541	0.56%
Yuba	8,517	0.35%	53,562	105,278	0.50%	75,767	23.88%	58,866	60,251	1,755	9,681	0	2,067	73,754	0.40%
All Courts	\$2,432,264	100.00%	\$15,296,000	\$21,253,752	100.00%	\$15,296,000		\$14,944,424	\$15,296,000	\$501,232	\$2,076,058	\$0	\$443,288	\$18,316,577	100.00%

- (A): From Exhibit TC-2.
- (B): (A)/[Total (A)]
- (C): (B) x [Total (C)]. Total (C) was provided by Judicial Branch Workers' Compensation Program.
- (D): From Exhibit TC-3.
- (E): (D)/[Total (D)]
- (F): (E) x [Total (F)]. Total (F) was provided by Judicial Branch Workers' Compensation Program.
- (G): Based on relative size (according the (A)) of each court. The largest is subjectively set to an 80.00% weight. The weight of all other courts are based on that standard.
- (H): (H) x (F) + [1-(H)] x (G)
- (I): (H) subject to an adjustment of 1.024.
- (J): (B) x [Total (J)]. Total (J) was provided by Judicial Branch Workers' Compensation Program.
- (K): [(B) x 0.20 + (E) x 0.80] x Total (K). Total (K) was provided by Judicial Branch Workers' Compensation Program.
- (L): (B) x [Total (L)]. Total (L) was provided by Judicial Branch Workers' Compensation Program.
- (M): [(B) x 0.20 + (E) x 0.80] x Total (M). Total (M) was provided by Judicial Branch Workers' Compensation Program.
- (N): Sum[(I)..(M)]
- (O): (N)/[Total (N)]

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

## Summary of Payroll

Court         2012-13         2013-14         2014-15           Alameda         \$49,655,539         \$51,392,643         \$50,533,291           Alpine         193,967         175,765         254,102           Amador         1,549,721         1,471,884         1,374,133           Bute         6,860,643         5,361,954         5,444,966           Calaveras         1,628,174         1,645,407         1,507,034           Colusa         841,818         876,663         750,617           Colusa         24,443,199         22,827,248         22,724,908           Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328	_		Payroll	
Alpine         193,967         175,765         254,102           Amador         1,549,721         1,471,884         1,374,133           Butte         6,860,643         5,361,954         5,444,966           Calaveras         1,628,174         1,645,407         1,507,034           Colusa         841,818         876,863         750,617           Contra Costa         24,443,199         22,827,248         22,724,908           Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lasen         1,713,189 </td <td>Court</td> <td>2012-13</td> <td>2013-14</td> <td>2014-15</td>	Court	2012-13	2013-14	2014-15
Alpine         193,967         175,765         254,102           Amador         1,549,721         1,471,884         1,374,133           Butte         6,860,643         5,361,954         5,444,966           Calaveras         1,628,174         1,645,407         1,507,034           Colusa         841,818         876,863         750,617           Contra Costa         24,443,199         22,827,248         22,724,908           Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lasen         1,713,189 </td <td>Alameda</td> <td>\$49,655,539</td> <td>\$51,392,643</td> <td>\$50,533,291</td>	Alameda	\$49,655,539	\$51,392,643	\$50,533,291
Butte         6,860,643         5,361,954         5,444,966           Calaveras         1,628,174         1,645,407         1,507,034           Colusa         841,818         876,863         750,617           Contra Costa         24,443,199         22,827,248         22,724,908           Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Marian         8,686,260         8,460,909         7,927,685           Marin         8,686,260         8,460,909         7,927,685           Merdodino         2,	Alpine		175,765	254,102
Butte         6,860,643         5,361,954         5,444,966           Calaveras         1,628,174         1,645,407         1,507,034           Colusa         841,818         876,863         750,617           Contra Costa         24,443,199         22,827,248         22,724,908           Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Marian         8,686,260         8,460,909         7,927,685           Marin         8,686,260         8,460,909         7,927,685           Mendocino         2,	Amador	1,549,721		
Calaveras         1,628,174         1,645,407         1,507,034           Colusa         841,818         876,863         750,617           Contra Costa         24,443,199         22,827,248         22,724,908           Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Merded         5,79	Butte	6,860,643	5,361,954	5,444,966
Contra Costa         24,443,199         22,827,248         22,724,908           Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lasen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Merced         5,799,760         5,622,523         5,899,998           Modoc         544,417	Calaveras	1,628,174	1,645,407	
Del Norte         1,543,344         1,671,038         1,618,601           El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mone         287,414	Colusa	841,818	876,863	750,617
El Dorado         4,601,205         4,086,446         4,367,975           Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Macira         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,337         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414 <t< td=""><td>Contra Costa</td><td>24,443,199</td><td>22,827,248</td><td>22,724,908</td></t<>	Contra Costa	24,443,199	22,827,248	22,724,908
Fresno         23,220,885         24,720,023         23,986,710           Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,202           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101	Del Norte	1,543,344	1,671,038	1,618,601
Glenn         1,179,293         1,204,445         1,277,574           Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kerm         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,57	El Dorado	4,601,205	4,086,446	4,367,975
Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,199,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345	Fresno	23,220,885	24,720,023	23,986,710
Humboldt         3,700,308         4,074,323         3,876,485           Imperial         5,995,723         6,123,601         5,963,608           Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,199,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345	Glenn	1,179,293	1,204,445	1,277,574
Inyo         1,134,299         1,278,293         872,418           Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,988           Modoc         546,417         555,061         488,052           Monne         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7	Humboldt	3,700,308	4,074,323	
Kern         21,817,926         22,863,775         24,182,904           Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,485,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835	Imperial	5,995,723	6,123,601	5,963,608
Kings         4,111,328         4,225,888         4,174,358           Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         89,577         655,502           Riverside         60,698,399         60	Inyo	1,134,299	1,278,293	872,418
Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791	Kern	21,817,926	22,863,775	24,182,904
Lake         1,533,921         1,617,288         1,676,203           Lassen         1,713,189         1,334,297         1,194,682           Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791	Kings	4,111,328	4,225,888	4,174,358
Madera         5,047,741         4,967,640         4,872,827           Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,0		1,533,921		
Marin         8,686,260         8,460,909         7,927,685           Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Francisco	Lassen	1,713,189	1,334,297	1,194,682
Mariposa         617,737         656,857         649,016           Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Liis Obispo         8,235,807         80,709,371         79,812,744           San Luis Obis	Madera	5,047,741	4,967,640	4,872,827
Mendocino         2,999,889         3,189,732         3,024,928           Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San	Marin	8,686,260	8,460,909	7,927,685
Merced         5,799,760         5,622,523         5,899,998           Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Luis Obispo         8,238,022         9,055,874         8,823,578 <t< td=""><td>Mariposa</td><td>617,737</td><td>656,857</td><td>649,016</td></t<>	Mariposa	617,737	656,857	649,016
Modoc         546,417         555,061         488,052           Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578	Mendocino	2,999,889	3,189,732	3,024,928
Mono         827,414         823,132         740,081           Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           Santa Barbara         16,359,422         14,592,446         13,322,210	Merced	5,799,760	5,622,523	5,899,998
Monterey         11,068,298         12,047,639         10,872,756           Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,0	Modoc	546,417	555,061	488,052
Napa         4,980,101         5,126,534         4,845,416           Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,	Mono	827,414	823,132	740,081
Nevada         3,258,549         3,206,545         3,438,818           Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932	Monterey	11,068,298	12,047,639	10,872,756
Orange         108,702,345         108,572,489         102,754,102           Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640	Napa	4,980,101	5,126,534	4,845,416
Placer         8,385,338         7,686,753         7,722,600           Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,51	Nevada	3,258,549	3,206,545	3,438,818
Plumas         723,835         898,577         655,502           Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	Orange	108,702,345	108,572,489	102,754,102
Riverside         60,698,399         60,444,097         65,147,113           Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	Placer	8,385,338	7,686,753	7,722,600
Sacramento         44,153,791         45,249,453         43,252,521           San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	Plumas	723,835	898,577	655,502
San Benito         1,763,213         1,904,229         1,611,810           San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	Riverside	60,698,399	60,444,097	65,147,113
San Bernardino         52,089,616         51,644,432         53,332,204           San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	Sacramento	44,153,791	45,249,453	43,252,521
San Diego         85,925,807         80,709,371         79,812,744           San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	San Benito	1,763,213	1,904,229	1,611,810
San Francisco         37,490,945         39,330,020         38,756,484           San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	San Bernardino	52,089,616	51,644,432	53,332,204
San Joaquin         15,678,398         15,840,228         17,551,540           San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	San Diego	85,925,807	80,709,371	79,812,744
San Luis Obispo         8,238,022         9,055,874         8,823,578           San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	San Francisco	37,490,945	39,330,020	38,756,484
San Mateo         20,045,369         19,048,416         18,723,585           Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	San Joaquin	15,678,398	15,840,228	17,551,540
Santa Barbara         16,359,422         14,592,446         13,322,210           Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519		8,238,022	9,055,874	8,823,578
Santa Clara         52,732,588         51,119,967         49,049,205           Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	San Mateo	20,045,369	19,048,416	18,723,585
Santa Cruz         7,607,928         8,649,932         8,066,301           Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	Santa Barbara	16,359,422	14,592,446	13,322,210
Shasta         8,803,769         9,354,640         8,803,224           Sierra         208,768         223,042         249,519	Santa Clara	52,732,588	51,119,967	49,049,205
Sierra 208,768 223,042 249,519		7,607,928	8,649,932	8,066,301
<u> </u>		, ,	, ,	
Siskiyou 2,499,489 2,444,339 2,140,102			- , -	
	Siskiyou	2,499,489	2,444,339	2,140,102

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

## Summary of Payroll

		Payroll	
Court	2012-13	2013-14	2014-15
Solano	11,653,483	12,873,645	11,988,635
Sonoma	12,394,983	12,243,891	11,623,434
Stanislaus	12,049,239	11,111,956	11,810,523
Sutter	2,784,136	2,683,627	2,801,801
Tehama	2,252,405	2,170,782	2,084,484
Trinity	816,855	861,615	802,217
Tulare	10,439,525	11,076,669	11,256,132
Tuolumne	2,193,229	2,039,140	1,942,675
Ventura	21,682,357	22,546,961	22,050,310
Yolo	5,109,655	5,096,011	4,952,488
Yuba	2,942,396	2,771,729	2,802,954
All Courts	\$815,981,951	\$813,852,084	\$802,430,146

Notes:

Provided by Judicial Branch Workers' Compensation Program.

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

## Summary of Loss Data

		ncurred Losses		Incurred L	osses Capped at	\$75K
Court	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Alameda	\$936,864	\$854,887	\$110,682	\$675,679	\$520,610	\$110,682
Alpine	0	0	0	0	0	0
Amador	0	28,295	23,133	0	28,295	23,133
Butte	249,225	375	90,828	202,236	375	90,828
Calaveras	0	30,537	0	0	30,537	0
Colusa	0	0	0	0	0	0
Contra Costa	385,282	466,202	317,666	335,857	373,136	301,947
Del Norte	0	0	0	0	0	0
El Dorado	67,462	0	49,265	67,462	0	49,265
Fresno	353,586	456,223	344,866	332,161	336,133	344,866
Glenn	12,215	0	0	12,215	0	0
Humboldt	166,957	65,679	127,455	166,957	65,679	127,455
Imperial	5,794	14,803	56,695	5,794	14,803	56,695
Inyo	23,780	0	0	23,780	0	0
Kern	372,388	132,304	18,632	365,683	132,304	18,632
Kings	6,141	52,508	150,694	6,141	52,508	139,678
Lake	85,621	122,115	15,828	85,621	122,115	15,828
Lassen	0	0	0	0	0	0
Madera	5,567	96,742	5,429	5,567	77,990	5,429
Marin	4,846	29,900	0	4,846	29,900	0
Mariposa	0	0	8,100	0	0	8,100
Mendocino	35,068	17,934	14,161	35,068	17,934	14,161
Merced	17,787	85,019	3,064	17,787	85,019	3,064
Modoc	0	0	0	0	0	0
Mono	25,602	0	0	25,602	0	0
Monterey	253,400	50,681	62,663	180,533	50,681	62,663
Napa	4,591	114,264	4,432	4,591	114,264	4,432
Nevada	149,925	0	973	85,531	0	973
Orange	798,220	844,083	180,027	562,509	538,576	180,027
Placer	34,148	276	215,160	34,148	276	211,465
Plumas	0	0	0	0	0	0
Riverside	814,633	647,920	223,695	676,613	576,366	223,695
Sacramento	427,887	218,242	128,613	338,338	202,462	128,613
San Benito	8,825	0	0	8,825	0	0
San Bernardino	938,449	544,992	442,799	582,021	432,516	422,615
San Diego	1,561,258	734,439	994,639	1,207,146	722,242	990,863
San Francisco	366,688	429,787	189,492	343,583	281,515	189,492
San Joaquin	438,888	239,308	71,562	339,534	199,842	71,562
San Luis Obispo	43,215	95,914	91,007	43,215	78,681	91,007
San Mateo	155,335	820,174	153,872	155,335	502,151	153,872
Santa Barbara	177,963	20,133	64,700	170,262	20,133	64,700
Santa Clara	822,538	397,610	368,147	583,611	333,235	368,147
Santa Cruz	63,109	71,502	2,179	63,109	71,502	2,179
Shasta	111,374	28,376	95,468	111,374	28,376	95,468
Sierra	0	0	0	0	0	0
Siskiyou	54,154	15,037	590	54,154	15,037	590

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

## Summary of Loss Data

	Ir	ncurred Losses		Incurred Losses Capped at \$75K			
Court	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15	
Solano	830,240	351,386	159,151	577,066	306,613	159,151	
Sonoma	163,657	42,463	13,644	84,111	42,463	13,644	
Stanislaus	146,540	43,248	51,299	146,540	43,248	51,299	
Sutter	162	48,289	44,477	162	48,289	44,477	
Tehama	65,395	972	0	65,395	972	0	
Trinity	281,151	386	0	76,690	386	0	
Tulare	80,598	188,387	114,296	80,598	120,512	114,296	
Tuolumne	27,196	11,414	4,754	27,196	11,414	4,754	
Ventura	339,522	400,594	70,901	272,125	158,482	70,901	
Yolo	9,075	109,174	0	9,075	78,412	0	
Yuba	922	102,488	1,869	922	102,488	1,869	
All Courts	11,923,240	9,025,064	5,086,907	9,252,763	6,968,472	5,032,517	

Notes:

Provided by Judicial Branch Workers' Compensation Program.

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

## Comparison to Prior Allocation

Court	2015-16 Total Allocation (A)	2016-17 Total Allocation (B)	Difference (C)	Percent Change (D)
Alameda	\$1,090,810	\$1,154,190	\$63,380	5.81%
Alpine	3,993	3,872	-121	-3.04%
Amador	41,539	36,825	-4,714	-11.35%
Butte	149,344	180,051	30,706	20.56%
Calaveras	31,265	34,012	2,747	8.79%
Colusa	15,753	14,402	-1,351	-8.58%
Contra Costa	783,982	717,106	-66,876	-8.53%
Del Norte	32,957	26,954	-6,003	-18.21%
El Dorado	97,300	101,036	3,736	3.84%
Fresno	816,894	726,591	-90,303	-11.05%
Glenn	33,938	23,612	-10,326	-30.43%
Humboldt	135,013	164,402	29,389	21.77%
Imperial	138,582	112,943	-25,638	-18.50%
Inyo	29,156	24,126	-5,030	-17.25%
Kern	583,700	490,647	-93,054	-15.94%
Kings	131,542	122,311	-9,231	-7.02%
Lake	48,531	80,678	32,147	66.24%
Lassen	28,298	23,889	-4,410	-15.58%
Madera	154,467	101,709	-52,758	-34.15%
Marin	177,304	128,567	-48,737	-27.49%
Mariposa	11,659	13,012	1,352	11.60%
Mendocino	116,947	67,076	-49,871	-42.64%
Merced	148,234	118,555	-29,679	-20.02%
Modoc	10,395	9,492	-903	-8.69%
Mono	35,184	19,346	-15,837	-45.01%
Monterey	273,660	259,818	-13,842	-5.06%
Napa	113,804	112,548	-1,256	-1.10%
Nevada	68,835	76,037	7,202	10.46%
Orange Placer	1,637,389 139,038	1,420,673 195,718	-216,716 56,680	-13.24% 40.77%
Plumas	14,680	13,347	-1,333	-9.08%
Riverside	1,414,830	1,341,728	-73,102	-5.17%
Sacramento	832,445	756,974	-75,471	-9.07%
San Benito	36,071	31,403	-4.668	-12.94%
San Bernardino	1,241,752	1,242,243	491	0.04%
San Diego	2,143,739	2,379,229	235,490	10.98%
San Francisco	1,031,006	786,968	-244,038	-23.67%
San Joaquin	477,075	451,516	-25,559	-5.36%
San Luis Obispo	185,132	195,178	10,046	5.43%
San Mateo	672,260	574,972	-97,288	-14.47%
Santa Barbara	363,282	287,302	-75,981	-20.92%
Santa Clara	1,246,922	1,145,686	-101,237	-8.12%
Santa Cruz	187,194	160,680	-26,515	-14.16%
Shasta	255,590	206,894	-48,697	-19.05%
Sierra	4,196	4,216	20	0.48%
Siskiyou	55,510	56,446	935	1.68%
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## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 Trial Courts

### Comparison to Prior Allocation

Court	2015-16 Total Allocation (A)	2016-17 Total Allocation (B)	Difference (C)	Percent Change (D)
Solano	502,808	555,885	53,077	10.56%
Sonoma	231,558	211,319	-20,239	-8.74%
Stanislaus	287,607	244,244	-43,363	-15.08%
Sutter	56,347	69,059	12,712	22.56%
Tehama	48,008	52,399	4,391	9.15%
Trinity	29,897	30,763	866	2.90%
Tulare	242,245	262,404	20,160	8.32%
Tuolumne	70,234	44,736	-25,498	-36.30%
Ventura	445,452	474,495	29,043	6.52%
Yolo	114,629	102,541	-12,088	-10.55%
Yuba	77,270	73,754	-3,516	-4.55%
All Courts	\$19.347.255	\$18.316.577	-\$1.030.677	-5.33%

#### Notes:

(A): From Prior Allocation.(B): From Exhibit TC-1.

(C): (B) - (A) (D): (C) / (A)

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 State Judiciary

#### Allocation of 2016-17 Costs

Court	2012-13 to 2014-15 Payroll (\$000) (A)	Percent Payroll (B)	2016-17 Indicated Allocation Based on Payroll (C)	2012-13 to 2014-15 Incurred Limited to \$75K (D)	Percent Limited Losses (E)	2016-17 Indicated Allocation Based on Losses (F)	Weighting (G)	2016-17 Weighted Allocation (H)	2016-17 Adjusted Allocation (I)	Allocation of Excess Premium (J)	Allocation of Claims Handling (TPA) Fees (K)	•	Allocation Brokerage / Consulting (M)	2016-17 Total Allocation (N)	2016-17 Percent of Allocation (O)
Supreme Court	\$50,697	3.67%	\$26,627	\$10,209	1.77%	\$12,810	31.13%	\$22,327	\$23,217	\$6,683	\$4,093	\$0	\$874	\$34,867	2.99%
1st District Court	40,519	2.94%	21,282	656	0.11%	823	28.88%	15,372	15,985	5,341	1,520	0	325	23,171	1.99%
2nd District Court	82,961	6.01%	43,573	77,975	13.50%	97,839	36.68%	63,477	66,008	10,936	20,999	0	4,484	102,427	8.78%
3rd District Court	27,491	1.99%	14,439	662	0.11%	830	25.38%	10,985	11,423	3,624	1,082	0	231	16,360	1.40%
4th District Court	66,570	4.82%	34,965	9,776	1.69%	12,267	34.08%	27,228	28,314	8,776	4,528	0	967	42,584	3.65%
5th District Court	24,290	1.76%	12,758	32,079	5.55%	40,251	24.36%	19,454	20,229	3,202	8,307	0	1,774	33,512	2.87%
6th District Court	17,902	1.30%	9,403	620	0.11%	778	22.00%	7,505	7,804	2,360	749	0	160	11,073	0.95%
Judicial Council	184,529	13.37%	96,920	168,353	29.14%	211,241	47.88%	151,655	157,701	24,325	45,521	0	9,720	237,267	20.33%
CJP	5,937	0.43%	3,118	0	0.00%	0	15.23%	2,644	2,749	783	200	0	43	3,775	0.32%
HCRC	18,629	1.35%	9,785	0	0.00%	0	22.29%	7,603	7,906	2,456	628	0	134	11,125	0.95%
Trial Court Judges	860,824	62.36%	452,130	277,474	48.02%	348,161	80.00%	368,955	383,664	113,477	126,715	0	27,057	650,912	55.77%
All Courts	\$1,380,350	100.00%	\$725,000	\$577,804	100.00%	\$725,000		\$697,205	\$725,000	\$181,963	\$214,342	\$0	\$45,767	\$1,167,072	100.00%

- (A): From Exhibit J-2.
- (B): (A)/[Total (A)]
- (C): (B) x [Total (C)]. Total (C) was provided by Judicial Branch Workers' Compensation Program.
- (D): From Exhibit J-3.
- (E): (D)/[Total (D)]
- (F): (E) x [Total (F)]. Total (F) was provided by Judicial Branch Workers' Compensation Program.
- (G): Based on relative size (according the (A)) of each court. The largest is subjectively set to an 80.00% weight. The weight of all other courts are based on that standard.
- (H): (H) x (F) + [1-(H)] x (G)
- (I): (H) subject to an adjustment of 1.04.
- (J): (B) x [Total (J)]. Total (J) was provided by Judicial Branch Workers' Compensation Program.
- (K): [(B) x 0.20 + (E) x 0.80] x Total (K). Total (K) was provided by Judicial Branch Workers' Compensation Program.
- (L): (B) x [Total (L)]. Total (L) was provided by Judicial Branch Workers' Compensation Program.
- (M): [(B) x 0.20 + (E) x 0.80] x Total (M). Total (M) was provided by Judicial Branch Workers' Compensation Program.
- (N): Sum[(I)..(M)]
- (O): (N)/[Total (N)]

<sup>\*</sup> Supreme Court includes the California Judicial Center Library

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 State Judiciary

## Summary of Payroll

	Payroll			
Court	2012-13	2013-14	2014-15	
Supreme Court	\$17,424,601	\$16,725,113	\$16,547,000	
1st District Court	13,969,192	12,918,969	13,631,000	
2nd District Court	28,367,200	27,181,425	27,412,000	
3rd District Court	8,940,133	9,100,274	9,451,000	
4th District Court	22,137,823	22,023,226	22,409,000	
5th District Court	8,001,512	8,034,066	8,254,000	
6th District Court	5,843,524	5,876,586	6,182,000	
Judicial Council	64,337,995	64,827,084	55,364,000	
CJP	1,903,435	2,011,012	2,022,857	
HCRC	6,303,418	6,017,821	6,308,000	
Trial Court Judges	280,795,205	286,467,580	293,561,457	

Notes:

All Courts

Provided by Judicial Branch Workers' Compensation Program.

\$458,024,038 \$461,183,156 \$461,142,314

<sup>\*</sup> Supreme Court includes the California Judicial Center Library

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 State Judiciary

## Summary of Loss Data

	Inc	urred Losse	s	Incurred Lo	sses Cappe	ed at \$75K
Court	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Supreme Court	\$0	\$709	\$9,500	\$0	\$709	\$9,500
1st District Court	0	0	656	0	0	656
2nd District Court	0	80,436	0	0	77,975	0
3rd District Court	662	0	0	662	0	0
4th District Court	0	0	9,776	0	0	9,776
5th District Court	32,062	0	17	32,062	0	17
6th District Court	0	620	0	0	620	0
Judicial Council	51,713	19,503	97,136	51,713	19,503	97,136
CJP	0	0	0	0	0	0
HCRC	0	0	0	0	0	0
Trial Court Judges	412,666	0	43,301	234,173	0	43,301
All Courts	497,103	101,267	160,387	318,610	98,807	160,387

Notes:

Provided by Judicial Branch Workers' Compensation Program.

<sup>\*</sup> Supreme Court includes the California Judicial Center Library

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 State Judiciary

### Comparison to Prior Allocation

	2015-16	2016-17		
	Total	Total		Percent
Court	Allocation	Allocation	Difference	Change
	(A)	(B)	(C)	(D)
Supreme Court	\$73,817	\$34,867	-\$38,951	-52.77%
1st District Court	28,741	23,171	-5,570	-19.38%
2nd District Court	54,206	102,427	48,221	88.96%
3rd District Court	18,342	16,360	-1,982	-10.81%
4th District Court	39,557	42,584	3,027	7.65%
5th District Court	37,230	33,512	-3,718	-9.99%
6th District Court	19,962	11,073	-8,890	-44.53%
Judicial Council	368,677	237,267	-131,410	-35.64%
CJP	4,238	3,775	-463	-10.94%
HCRC	18,011	11,125	-6,886	-38.23%
Trial Court Judges	617,584	650,912	33,328	5.40%
All Courts	\$1,280,366	\$1,167,072	-\$113,294	-8.85%

#### Notes:

(A): From Prior Allocation.(B): From Exhibit J-1.

(B): From Exhib (C): (B) - (A)

(D): (C) / (A)

<sup>\*</sup> Supreme Court includes the California Judicial Center Library

DRAFT Exhibit 5

## Judicial Branch Workers' Compensation Program Workers' Compensation Cost Allocation for Fiscal Year 2016-17 State Judiciary

## Summary of Payroll, Losses and Expenses

	2012-13 to		2012-13 to				
	2014-15		2014-15	Percent	2016-17	2016-17	2016-17
	Payroll	Percent	Incurred	Limited	Claims	Program	Brokerage /
Division	(\$000)	Payroll	Limited to \$75K	Losses	Handling	Admin.	Consulting
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Trial Courts	\$2,432,264	63.80%	\$21,253,752	97.35%	\$2,076,058	\$0	\$443,288
Judiciary	519,525	13.63%	300,330	1.38%	87,627	0	18,710
Trial Court Judges	860,824	22.58%	277,474	1.27%	126,715	0	27,057
Total	\$3,812,614	100.00%	\$21,831,556	100.00%	\$2,290,400	\$0	\$489,055

Notes:

Provided by Judicial Branch Workers' Compensation Program.

# JUDICIAL COUNCIL OF CALIFORNIA , ETAL. EXCESS WORKERS' COMPENSATION PROGRAM JULY 1, 2016 TO JULY 1, 2017 2-Year

## Attachment C

#### JUDICIARY

	QUOTE	QUOTE	QUOTE	QUOTE	QUOTE
Carrier	Arch Insurance Co.	Arch Insurance Company	Arch Insurance Company	Safety National Casualty Corp.	Safety National Casualty Corp.
2016 AM Best Rating	A+ XV- Admitted	A+ XV - Admitted	A+ XV - Admitted	A+ XIV- Admitted	A+ XIV- Admitted
Policy Term	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017
Coverage	Specific Excess WC	Specific Excess WC	Specific Excess WC	Specific Excess WC	Specific Excess WC
Covered State	CALIFORNIA	CALIFORNIA	CALIFORNIA	CALIFORNIA	CALIFORNIA
Estimated 2 Year Payroll	\$1,007,544,896	\$1,007,544,896	\$1,007,544,896	\$1,007,544,896	\$1,007,544,896
Workers Compensation Limit	\$50,000,000	\$100,000,000	Statutory	\$50,000,000	\$100,000,000
	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000
Employers Liability Limit	accident/disease/employee	accident/disease/employee	accident/disease/employee	per Occurrence and Aggregate	per Occurrence and Aggregate
Self-Insured Retention (SIR)	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Rate per \$100 of payroll	\$0.0344	\$0.0385	\$0.0547	\$0.0452	\$0.0474
Deposit Premium	\$346,595	\$387,905	\$551,127	\$454,986	\$477,258
Minimum Premium	\$346,595	\$387,905	\$551,127	\$454,986	\$477,258
Commission	5%	5%	5%	5%	5%
Pay Plan	Annual	Annual	Annual	Annual	Annual
Audit	Annual	Annual	Annual	Annual	Annual
Subjectivities	None	None	None	None	None

#### TRIAL COURTS

TRIAL COURTS					
	QUOTE	QUOTE	QUOTE	QUOTE	QUOTE
Carrier	Arch Insurance Co.	Arch Insurance Company	Arch Insurance Company	Safety National Casualty Corp.	Safety National Casualty Corp.
2016 AM Best Rating	A+ XV- Admitted	A+ XV - Admitted	A+ XV - Admitted	A+ XIV- Admitted	A+ XII - Admitted
Policy Term	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017	07/01/2016 to 07/01/2017
Coverage	Specific Excess WC	Specific Excess WC	Specific Excess WC	Specific Excess WC	Specific Excess WC
Covered State	CALIFORNIA	CALIFORNIA	CALIFORNIA	CALIFORNIA	CALIFORNIA
Estimated 2 Year Payroll	\$1,695,787,062	\$1,695,787,062	\$1,695,787,062	\$1,695,787,062	\$1,695,787,062
Workers Compensation Limit	\$50,000,000	\$100,000,000	Statutory	\$50,000,000	\$100,000,000
	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000	\$2,000,000/\$2,000,000
Employers Liability Limit	accident/disease/employee	accident/disease/employee	accident/disease/employee	per Occurrence and Aggregate	per Occurrence and Aggregate
Self-Insured Retention	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Rate per \$100 of payroll	\$0.0468	\$0.0520	\$0.0624	\$0.0551	\$0.0563
Deposit Premium	\$793,628	\$881,809	\$1,058,171	\$934,379	\$954,728
Minimum Premium	\$793,628	\$881,809	\$1,058,171	\$840,941	\$859,255
Commission	0%	0%	0%	0%	0%
Pay Plan	Annual	Annual	Annual	Annual	Annual
Audit	Annual	Annual	Annual	Annual	Annual
Subjectivities	None	None	None	None	None

## **Judicial Branch Workers' Compensation Program Advisory Committee** Annual Agenda—2016

Approved by Litigation Management Committee: April 14, 2016

#### **ADVISORY BODY INFORMATION** I.

Chair:	Tania Ugrin-Capobianco, Court Executive Officer, Superior Court of California, El Dorado County
Staff:	Linda Cox, Principal Manager, Judicial Council of California

## **Advisory Body's Charge:**

Rule 10.67. Judicial Branch Workers' Compensation Advisory Committee (JBWCP)

#### (a) Area of focus

The committee makes recommendations to the council for improving the statewide administration of the Judicial Branch Workers' Compensation Program and on allocations to and from the Judicial Branch Workers' Compensation Fund established under Government Code section 68114.10.

#### (b) Additional duties

In addition to the duties specified in rule 10.34, the committee must review:

- (1) The progress of the Judicial Branch Workers' Compensation Program;
- (2) The annual actuarial report; and
- (3) The annual allocation, including any changes to existing methodologies for allocating workers' compensation costs.

The Judicial Branch Workers' Compensation Program is administered by the Judicial Council staff under rule 10.350

Attachment D

**Advisory Body's Membership:** The advisory committee is a 16-member advisory committee is comprised of appellate court clerk/administrators, court executive officers, trial court human resources directors, and human resources senior staff involved in workers' compensation administration. Members may serve a one, two or three year team.

- Ms. Tania Ugrin-Capobianco, Chair, Court Executive Officer, Superior Court of California, County of El Dorado
- Ms. Jeanine Bean, Human Resources Director, Superior Court of California, County of Stanislaus
- Ms. Colette Bruggman, Assistant Clerk/Administrator, Court of Appeal, Third Appellate District
- Ms. Heather Capps, Benefits and Disability Programs Officer, Superior Court of California, County of Orange
- Hon. Wynne Carvill, Judge, Superior Court of California, County of Alameda
- Ms. Stephanie Cvitkovich, Human Resources Analyst, Superior Court of California, County of San Diego
- Mr. Kevin Harrigan, Court Executive Officer, Superior Court of California, County of Glenn
- Ms. Tammy Grimm, Court Executive Officer, Superior Court of California, County of Imperial
- Ms. Cindia Martinez, Deputy Court Executive Officer, Superior Court of California, County of Sonoma
- Mr. James Owen, Director of Finance and Human Resources, Superior Court of California, County of Santa Cruz
- Ms. Michele Ramos, Human Resources Director, Superior Court of California, County of Fresno
- Ms. Shannon Stone, Human Resources Director, Superior Court of California, County of Contra Costa
- Mr. Brian Taylor, Court Executive Officer, Superior Court of California, County of Solano
- Ms. Christine Volkers, Court Executive Officer, Superior Court of California, County of San Bernardino
- Mr. David H. Yamasaki, Court Executive Officer, Superior Court of California, County of Santa Clara
- Mr. T. Michael Yuen, Court Executive Officer, Superior Court of California, County of San Francisco

#### **Judicial Council Staff Liaison**

Ms. Linda M. Cox, Lead Staff, Senior Manager, Human Resources, Judicial Council of California

## **Subgroups/Working Groups:**

**Settlement Authority Group** 

- Ms. Jeanine Bean, Human Resources Director, Superior Court of California, County of Stanislaus
- Ms. Colette Bruggman, Assistant Clerk/Administrator, Court of Appeal, Third Appellate District
- Ms. Heather Capps, Benefits and Disability Programs Officer, Superior Court of California, County of Orange
- Ms. Stephanie Cvitkovich, Human Resources Analyst, Superior Court of California, County of San Diego
- Ms. Tammy Grimm, Court Executive Officer, Superior Court of California, County of Imperial
- Ms. Cindia Martinez, Deputy Court Executive Officer, Superior Court of California, County of Sonoma
- Ms. Shannon Stone, Human Resources Director, Superior Court of California, County of Contra Costa
- Ms. Christine Volkers, Court Executive Officer, Superior Court of California, County of San Bernardino

## Alternative Deficit Reduction Group

Ms. Colette Bruggman, Assistant Clerk/Administrator, Court of Appeal, Third Appellate District

- Ms. Heather Capps, Benefits and Disability Programs Officer, Superior Court of California, County of Orange
- Hon. Wynne Carvill, Judge, Superior Court of California, County of Alameda
- Ms. Stephanie Cvitkovich, Human Resources Analyst, Superior Court of California, County of San Diego
- Mr. Kevin Harrigan, Court Executive Officer, Superior Court of California, County of Glenn
- Ms. Cindia Martinez, Deputy Court Executive Officer, Superior Court of California, County of Sonoma
- Mr. Brian Taylor, Court Executive Officer, Superior Court of California, County of Solano
- Mr. T. Michael Yuen, Court Executive Officer, Superior Court of California, County of San Francisco

### Advisory Body's Key Objectives for 2016:

It is the key objective of the JBWCP Advisory Committee is to protect the interests of the program participants and eligible injured workers. Participants of the program include the following judicial branch entities:

#### **State Judicial Branch**

- Supreme Court of California (Justices and Employees)
- Courts of Appeal (Justices and Employees)
- Habeas Corpus Resource Center
- Commission on Judicial Performance
- Judicial Council of California

#### **Trial Courts**

• Superior Courts of California, excluding Los Angeles

#### **Judicial Officers**

• Superior Court judges

## II. ADVISORY BODY PROJECTS

#	Project <sup>1</sup>	Priority <sup>2</sup>	Specifications	Completion Date/Status	Describe End Product/ Outcome of Activity
1.	Review and present to the Judicial Council, the program actuarial evaluation.  Review and recommend approval of the annual membership premium allocation which is based on the program actuarial evaluation.  Each year the advisory committee reviews and considers the actuarial value of the program's assets and liabilities and compares it with the performance of the State of California workers' compensation trends. The annual actuarial report is the baseline for the annual premium allocation for members.	1	Judicial Council Direction: Duties established in CRC 10.67  Origin of Project: Judicial Branch Workers' Compensation Program Advisory Committee  Key Objective Supported: This project is a key objective.  Resources: Judicial Council staff, Program Consultant, program third party administrator.	June 23, 2016 Judicial Council Meeting	Judicial Council adoption of the annual premium allocation for the coming fiscal year.
2.	Research other state-wide pooled programs and consider options for standardized settlement authority protocol and policy and recommend to the Judicial council for adoption.  The JBWCP program is a permissibly uninsured self-funded program. The program members	2	Judicial Council Direction: Duties established in CRC 10.67  Origin of Project: Judicial Branch Workers' Compensation Program Advisory Committee  Key Objective Supported: This project is a key objective.	December 2017	Judicial Council adoption of settlement authority protocol and policy that define levels of authority for settlement approval.

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<sup>&</sup>lt;sup>1</sup> All proposed projects for the year must be included on the Annual Agenda. If a project implements policy or is a program, identify it as *implementation* or *a program* in the project description and attach the Judicial Council authorization/assignment or prior approved Annual Agenda to this Annual Agenda.

<sup>2</sup> For non-rules and forms projects, select priority level 1 (must be done) or 2 (should be done). For rules and forms proposals, select one of the following priority levels: 1(a) Urgently needed to conform to the law; 1(b) Urgently needed to respond to a recent change in the law; 1(c) Adoption or amendment of rules or forms by a specified date required by statute or council decision; 1(d) Provides significant cost savings and efficiencies, generates significant revenue, or avoids a significant loss of revenue; 1(e) Urgently needed to remedy a problem that is causing significant cost or inconvenience to the courts or the public; 1(f) Otherwise urgent and necessary, such as a proposal that would mitigate exposure to immediate or severe financial or legal risk; 2(a) Useful, but not necessary, to implement

#	Project <sup>1</sup>	Priority <sup>2</sup>	Specifications	Completion Date/Status	Describe End Product/ Outcome of Activity
	share in the cost of the program based on each member's claims experience and exposure. As a pooled program each member shares in the overall cost of the program branch-wide. It is recognized throughout pooled programs across the state that, having established settlement authority policies in place will allow for consistency, stability, and equity of the shared fund for a pooled program.		Resources: Judicial Council staff, Program Consultant, program third party administrator.		
3.	Research and consider alternate deficit reduction measures that do not incur increased premium allocations to members to recommend to the Judicial council for adoption.	2	Judicial Council Direction: Duties established in CRC 10.67  Origin of Project: Judicial Branch Workers' Compensation Program Advisory Committee	Ongoing	Judicial Council adoption of mandatory, alternative deficit reduction methods.
	The JBWCP workers' compensation reserve fund is not fully funded to meet the total liability obligations of the program. Last year the Council approved a funding methodology that will minimize the increase to the fund deficit. Additional non-monetary measures are proposed to be considered for additional deficit reduction strategies.		Key Objective Supported: This project is a key objective.  Resources: Judicial Council staff, Program Consultant, program third party administrator.		