

SJVIA - Actuarially Certified IBNR Reserve					
County of Fresno	12/31/20	06/30/21	12/31/21	\$ Difference	% Difference
Medical	\$ 3,325,389	\$ 3,334,990	\$ 3,957,539	\$ 622,549	18.7%
Prescription Drug	\$ 740,407	\$ 737,472	\$ 776,854	\$ 39,382	5.3%
Dental	\$ 132,558	\$ 166,433	\$ 139,878	\$ (26,555)	-16.0%
Total	\$ 4,198,354	\$ 4,238,895	\$ 4,874,271	\$ 635,376	15.0%
County of Tulare	12/31/20	06/30/21	12/31/21	\$ Difference	% Difference
Medical	\$ 1,446,034	\$ 1,560,587	\$ 1,905,848	\$ 345,261	22.1%
Prescription Drug	\$ 473,222	\$ 469,116	\$ 508,607	\$ 39,491	8.4%
Dental	\$ 55,685	\$ 62,724	\$ 59,576	\$ (3,148)	-5.0%
Total	\$ 1,974,941	\$ 2,092,427	\$ 2,474,031	\$ 381,604	18.2%
SJVIA	12/31/20	06/30/21	12/31/21	\$ Difference	% Difference
Medical	\$ 4,771,423	\$ 4,895,577	\$ 5,863,387	\$ 967,810	19.8%
Prescription Drug	\$ 1,213,629	\$ 1,206,588	\$ 1,285,461	\$ 78,873	6.5%
Dental	\$ 188,243	\$ 229,157	\$ 199,454	\$ (29,703)	-13.0%
Total	\$ 6,173,295	\$ 6,331,322	\$ 7,348,302	\$ 1,016,980	16.1%
SJVIA - Actuarially Certified IBNR Reserve with 15%					
County of Fresno	12/31/20	06/30/21	12/31/21	\$ Difference	% Difference
Medical	\$ 3,824,200	\$ 3,835,240	\$ 4,551,170	\$ 715,930	18.7%
Prescription Drug	\$ 851,470	\$ 848,090	\$ 893,380	\$ 45,290	5.3%
Dental	\$ 152,440	\$ 191,400	\$ 160,860	\$ (30,540)	-16.0%
Total	\$ 4,828,110	\$ 4,874,730	\$ 5,605,410	\$ 730,680	15.0%
County of Tulare	12/31/20	06/30/21	12/31/21	\$ Difference	% Difference
Medical	\$ 1,662,940	\$ 1,794,680	\$ 2,191,730	\$ 397,050	22.1%
Prescription Drug	\$ 544,210	\$ 539,480	\$ 584,900	\$ 45,420	8.4%
Dental	\$ 64,040	\$ 72,130	\$ 68,510	\$ (3,620)	-5.0%
Total	\$ 2,271,190	\$ 2,406,290	\$ 2,845,140	\$ 438,850	18.2%
SJVIA	12/31/20	06/30/21	12/31/21	\$ Difference	% Difference
Medical	\$ 5,487,140	\$ 5,629,920	\$ 6,742,900	\$ 1,112,980	19.8%
Prescription Drug	\$ 1,395,680	\$ 1,387,570	\$ 1,478,280	\$ 90,710	6.5%
Dental	\$ 216,480	\$ 263,530	\$ 229,370	\$ (34,160)	-13.0%
Total	\$ 7,099,300	\$ 7,281,020	\$ 8,450,550	\$ 1,169,530	16.1%