

SJVIA - Actuarially Certified IBNR Reserve

County of Fresno	12/31/20	06/30/21	12/31/21	06/30/22	\$ Difference	% Difference
Medical	\$ 3,325,389	\$ 3,334,990	\$ 3,957,539	\$ 4,102,912	\$ 145,373	3.7%
Prescription Drug	\$ 740,407	\$ 737,472	\$ 776,854	\$ 804,747	\$ 27,893	3.6%
Dental	\$ 132,558	\$ 166,433	\$ 139,878	\$ 168,628	\$ 28,750	20.6%
Total	\$ 4,198,354	\$ 4,238,895	\$ 4,874,271	\$ 5,076,287	\$ 202,016	4.1%
County of Tulare	12/31/20	06/30/21	12/31/21	06/30/22	\$ Difference	% Difference
Medical	\$ 1,446,034	\$ 1,560,587	\$ 1,905,848	\$ 1,983,767	\$ 77,919	4.1%
Prescription Drug	\$ 473,222	\$ 469,116	\$ 508,607	\$ 572,656	\$ 64,049	12.6%
Dental	\$ 55,685	\$ 62,724	\$ 59,576	\$ 68,006	\$ 8,430	14.1%
Total	\$ 1,974,941	\$ 2,092,427	\$ 2,474,031	\$ 2,624,429	\$ 150,398	6.1%
SJVIA	12/31/20	06/30/21	12/31/21	06/30/22	\$ Difference	% Difference
Medical	\$ 4,771,423	\$ 4,895,577	\$ 5,863,387	\$ 6,086,679	\$ 223,292	3.8%
Prescription Drug	\$ 1,213,629	\$ 1,206,588	\$ 1,285,461	\$ 1,377,403	\$ 91,942	7.2%
Dental	\$ 188,243	\$ 229,157	\$ 199,454	\$ 236,634	\$ 37,180	18.6%
Total	\$ 6,173,295	\$ 6,331,322	\$ 7,348,302	\$ 7,700,716	\$ 352,414	4.8%

SJVIA - Actuarially Certified IBNR Reserve with 15%

County of Fresno	12/31/20	06/30/21	12/31/21	06/30/22	\$ Difference	% Difference
Medical	\$ 3,824,200	\$ 3,835,240	\$ 4,551,170	\$ 4,718,350	\$ 167,180	3.7%
Prescription Drug	\$ 851,470	\$ 848,090	\$ 893,380	\$ 925,460	\$ 32,080	3.6%
Dental	\$ 152,440	\$ 191,400	\$ 160,860	\$ 193,920	\$ 33,060	20.6%
Total	\$ 4,828,110	\$ 4,874,730	\$ 5,605,410	\$ 5,837,730	\$ 232,320	4.1%
County of Tulare	12/31/20	06/30/21	12/31/21	06/30/22	\$ Difference	% Difference
Medical	\$ 1,662,940	\$ 1,794,680	\$ 2,191,730	\$ 2,281,330	\$ 89,600	4.1%
Prescription Drug	\$ 544,210	\$ 539,480	\$ 584,900	\$ 658,550	\$ 73,650	12.6%
Dental	\$ 64,040	\$ 72,130	\$ 68,510	\$ 78,210	\$ 9,700	14.2%
Total	\$ 2,271,190	\$ 2,406,290	\$ 2,845,140	\$ 3,018,090	\$ 172,950	6.1%
SJVIA	12/31/20	06/30/21	12/31/21	06/30/22	\$ Difference	% Difference
Medical	\$ 5,487,140	\$ 5,629,920	\$ 6,742,900	\$ 6,999,680	\$ 256,780	3.8%
Prescription Drug	\$ 1,395,680	\$ 1,387,570	\$ 1,478,280	\$ 1,584,010	\$ 105,730	7.2%
Dental	\$ 216,480	\$ 263,530	\$ 229,370	\$ 272,130	\$ 42,760	18.6%
Total	\$ 7,099,300	\$ 7,281,020	\$ 8,450,550	\$ 8,855,820	\$ 405,270	4.8%
SJVIA	12/31/20	06/30/21	12/31/21	06/30/22	\$ Difference	% Difference
Total Margin	\$ 926,005	\$ 949,698	\$ 1,102,248	\$ 1,155,104	\$ 52,856	4.8%