

SJVIA - Actuarially Certified IBNR Reserve							
County of Fresno	12/31/20	06/30/21	12/31/21	06/30/22	12/31/22	\$ Difference	% Difference
Medical	\$ 3,325,389	\$ 3,334,990	\$ 3,957,539	\$ 4,102,912	\$ 5,432,953	\$ 1,330,041	32.4%
Prescription Drug	\$ 740,407	\$ 737,472	\$ 776,854	\$ 804,747	\$ 823,162	\$ 18,415	2.3%
Dental	\$ 132,558	\$ 166,433	\$ 139,878	\$ 168,628	\$ 146,061	\$ (22,567)	-13.4%
Total	\$ 4,198,354	\$ 4,238,895	\$ 4,874,271	\$ 5,076,287	\$ 6,402,176	\$ 1,325,889	26.1%
County of Tulare	12/31/20	06/30/21	12/31/21	06/30/22	12/31/22	\$ Difference	% Difference
Medical	\$ 1,446,034	\$ 1,560,587	\$ 1,905,848	\$ 1,983,767	\$ 1,925,730	\$ (58,037)	-2.9%
Prescription Drug	\$ 473,222	\$ 469,116	\$ 508,607	\$ 572,656	\$ 624,831	\$ 52,175	9.1%
Dental	\$ 55,685	\$ 62,724	\$ 59,576	\$ 68,006	\$ 59,273	\$ (8,733)	-12.8%
Total	\$ 1,974,941	\$ 2,092,427	\$ 2,474,031	\$ 2,624,429	\$ 2,609,834	\$ (14,595)	-0.6%
SJVIA	12/31/20	06/30/21	12/31/21	06/30/22	12/31/22	\$ Difference	% Difference
Medical	\$ 4,771,423	\$ 4,895,577	\$ 5,863,387	\$ 6,086,679	\$ 7,358,683	\$ 1,272,004	20.9%
Prescription Drug	\$ 1,213,629	\$ 1,206,588	\$ 1,285,461	\$ 1,377,403	\$ 1,447,993	\$ 70,590	5.1%
Dental	\$ 188,243	\$ 229,157	\$ 199,454	\$ 236,634	\$ 205,334	\$ (31,300)	-13.2%
Total	\$ 6,173,295	\$ 6,331,322	\$ 7,348,302	\$ 7,700,716	\$ 9,012,010	\$ 1,311,294	17.0%
SJVIA - Actuarially Certified IBNR Reserve with 15%							
County of Fresno	12/31/20	06/30/21	12/31/21	06/30/22	12/31/22	\$ Difference	% Difference
Medical	\$ 3,824,200	\$ 3,835,240	\$ 4,551,170	\$ 4,718,350	\$ 6,247,900	\$ 1,529,550	32.4%
Prescription Drug	\$ 851,470	\$ 848,090	\$ 893,380	\$ 925,460	\$ 946,640	\$ 21,180	2.3%
Dental	\$ 152,440	\$ 191,400	\$ 160,860	\$ 193,920	\$ 167,970	\$ (25,950)	-13.4%
Total	\$ 4,828,110	\$ 4,874,730	\$ 5,605,410	\$ 5,837,730	\$ 7,362,510	\$ 1,524,780	26.1%
County of Tulare	12/31/20	06/30/21	12/31/21	06/30/22	12/31/22	\$ Difference	% Difference
Medical	\$ 1,662,940	\$ 1,794,680	\$ 2,191,730	\$ 2,281,330	\$ 2,214,590	\$ (66,740)	-2.9%
Prescription Drug	\$ 544,210	\$ 539,480	\$ 584,900	\$ 658,550	\$ 718,560	\$ 60,010	9.1%
Dental	\$ 64,040	\$ 72,130	\$ 68,510	\$ 78,210	\$ 68,160	\$ (10,050)	-12.9%
Total	\$ 2,271,190	\$ 2,406,290	\$ 2,845,140	\$ 3,018,090	\$ 3,001,310	\$ (16,780)	-0.6%
SJVIA	12/31/20	06/30/21	12/31/21	06/30/22	12/31/22	\$ Difference	% Difference
Medical	\$ 5,487,140	\$ 5,629,920	\$ 6,742,900	\$ 6,999,680	\$ 8,462,490	\$ 1,462,810	20.9%
Prescription Drug	\$ 1,395,680	\$ 1,387,570	\$ 1,478,280	\$ 1,584,010	\$ 1,665,200	\$ 81,190	5.1%
Dental	\$ 216,480	\$ 263,530	\$ 229,370	\$ 272,130	\$ 236,130	\$ (36,000)	-13.2%
Total	\$ 7,099,300	\$ 7,281,020	\$ 8,450,550	\$ 8,855,820	\$ 10,363,820	\$ 1,508,000	17.0%
SJVIA	12/31/20	06/30/21	12/31/21	06/30/22	12/31/22	\$ Difference	% Difference
Total Margin	\$ 926,005	\$ 949,698	\$ 1,102,248	\$ 1,155,104	\$ 1,351,810	\$ 196,706	4.8%