

SJVIA - Actuarially Certified IBNR Reserve					
County of Fresno	06/30/22	12/31/22	06/30/23	\$ Difference	% Difference
Medical	\$ 4,102,912	\$ 5,432,953	\$ 2,887,956	\$ (2,544,997)	-46.8%
Prescription Drug	\$ 804,747	\$ 823,162	\$ 861,093	\$ 37,931	4.6%
Dental	\$ 168,628	\$ 146,061	\$ 172,356	\$ 26,295	18.0%
Total	\$ 5,076,287	\$ 6,402,176	\$ 3,921,405	\$ (2,480,771)	-38.7%
County of Tulare	06/30/22	12/31/22	06/30/23	\$ Difference	% Difference
Medical	\$ 1,983,767	\$ 1,925,730	\$ 1,975,789	\$ 50,059	2.6%
Prescription Drug	\$ 572,656	\$ 624,831	\$ 655,945	\$ 31,114	5.0%
Dental	\$ 68,006	\$ 59,273	\$ 74,601	\$ 15,328	25.9%
Total	\$ 2,624,429	\$ 2,609,834	\$ 2,706,335	\$ 96,501	3.7%
SJVIA	06/30/22	12/31/22	06/30/23	\$ Difference	% Difference
Medical	\$ 6,086,679	\$ 7,358,683	\$ 4,863,745	\$ (2,494,938)	-33.9%
Prescription Drug	\$ 1,377,403	\$ 1,447,993	\$ 1,517,038	\$ 69,045	4.8%
Dental	\$ 236,634	\$ 205,334	\$ 246,957	\$ 41,623	20.3%
Total	\$ 7,700,716	\$ 9,012,010	\$ 6,627,740	\$ (2,384,270)	-26.5%
SJVIA - Actuarially Certified IBNR Reserve with 15%					
County of Fresno	06/30/22	12/31/22	06/30/23	\$ Difference	% Difference
Medical	\$ 4,718,350	\$ 6,247,900	\$ 3,321,150	\$ (2,926,750)	-46.8%
Prescription Drug	\$ 925,460	\$ 946,640	\$ 990,260	\$ 43,620	4.6%
Dental	\$ 193,920	\$ 167,970	\$ 198,210	\$ 30,240	18.0%
Total	\$ 5,837,730	\$ 7,362,510	\$ 4,509,620	\$ (2,852,890)	-38.7%
County of Tulare	06/30/22	12/31/22	06/30/23	\$ Difference	% Difference
Medical	\$ 2,281,330	\$ 2,214,590	\$ 2,272,160	\$ 57,570	2.6%
Prescription Drug	\$ 658,550	\$ 718,560	\$ 754,340	\$ 35,780	5.0%
Dental	\$ 78,210	\$ 68,160	\$ 85,790	\$ 17,630	25.9%
Total	\$ 3,018,090	\$ 3,001,310	\$ 3,112,290	\$ 110,980	3.7%
SJVIA	06/30/22	12/31/22	06/30/23	\$ Difference	% Difference
Medical	\$ 6,999,680	\$ 8,462,490	\$ 5,593,310	\$ (2,869,180)	-33.9%
Prescription Drug	\$ 1,584,010	\$ 1,665,200	\$ 1,744,600	\$ 79,400	4.8%
Dental	\$ 272,130	\$ 236,130	\$ 284,000	\$ 47,870	20.3%
Total	\$ 8,855,820	\$ 10,363,820	\$ 7,621,910	\$ (2,741,910)	-26.5%
SJVIA	06/30/22	12/31/22	06/30/23	\$ Difference	% Difference
Total Margin	\$ 1,155,104	\$ 1,351,810	\$ 994,170	\$ (357,640)	-26.5%