

CITY OF BOISE
 SCHEDULE OF CHANGES IN LIABILITY ESTIMATES
 FOR THE CITY OF BOISE SELF INSURANCE PLAN

The following schedule shows the development of estimated aggregate liability for known claims since the inception of the City's self-insurance program. Liabilities are periodically reestimated based on changes in factors used to make the original estimates. Estimates do not include claims that are incurred but not reported (IBNR).

1996 ⁽¹⁾ 1997 ⁽¹⁾ 1998 ⁽¹⁾ 1999 ⁽¹⁾ 2000 ⁽¹⁾ 2001 ⁽¹⁾ 2002 ⁽¹⁾ 2003 ⁽²⁾ 2004 ⁽²⁾ 2005 ⁽²⁾

LIABILITY FOR KNOWN CLAIMS REESTIMATED AS OF:

END OF YEAR	209	194	149	116	146	98	95	144	32	115
ONE YEAR LATER	228	667	174	222	520	137	121	282	39	
TWO YEARS LATER	372	864	124	375	508	189	140	257		
THREE YEARS LATER	369	1,195	172	363	496	192	176			
FOUR YEARS LATER	361	1,384	342	375	488	187				
FIVE YEARS LATER	355	1,310	342	392	487					
SIX YEARS LATER	355	1,310	342	392						
SEVEN YEARS LATER	355	1,310	342							
EIGHT YEARS LATER	355	1,310								
NINE YEARS LATER	355									

(1) Insurance policies purchased by the City effective October 1, 1992 required the City to carry a self-insured retention of \$250,000 per incident with no maximum annual aggregate loss provisions.

(2) Insurance policies purchased by the City effective October 1, 2003 required the City to carry a self-insured retention of \$400,000 per incident with no maximum annual aggregate loss provisions.