

CITY OF BOISE
 SCHEDULE OF ESTIMATED WORKERS COMPENSATION CLAIMS

The following schedule shows the development of estimated aggregate liability for known claims since the inception of the City's self-insured Workers Compensation 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).

	1999	2000	2001	2002	2003	2004	2005
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LIABILITY FOR KNOWN WORKERS COMPENSATION CLAIMS REESTIMATED AS OF:

END OF YEAR	507	665	620	711	599	1,051	721
ONE YEAR LATER	473	833	640	641	605	1,283	
TWO YEARS LATER	429	748	686	674	601		
THREE YEARS LATER	430	910	612	609			
FOUR YEARS LATER	431	821	658				
FIVE YEARS LATER	429	821					
SIX YEARS LATER	429						
SEVEN YEARS LATER							
EIGHT YEARS LATER							
NINE YEARS LATER							

(1) Insurance policies purchased by the City effective October 1, 1998 are subject to a self-insured retention of \$250,000 per incident with no maximum annual aggregate loss provisions.

SCHEDULE OF PAID CLAIMS PAID FROM THE BOISE CITY SELF-INSURED WORKERS COMPENSATION PLAN

The following schedule shows the development of claims losses since the inception of the City's self-insured Workers Compensation program. Paid amounts are based on actual settlements. Liability amount shown is the original estimate for each policy year and prior to any reestimates.

	1999	2000	2001	2002	2003	2004	2005
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LIABILITY FOR UNPAID CLAIMS AND CLAIM ADJUSTMENT EXPENSES:

PAID (CUMULATIVE) AS OF:							
END OF YEAR	178	238	238	293	305	565	344
ONE YEAR LATER	372	566	477	520	510	927	
TWO YEARS LATER	397	692	479	553	582		
THREE YEARS LATER	407	729	514	609			
FOUR YEARS LATER	431	795	613				
FIVE YEARS LATER	429	821					
SIX YEARS LATER	429						
SEVEN YEARS LATER							
EIGHT YEARS LATER							
NINE YEARS LATER							

(1) Re-insurance policies purchased by the City effective October 1, 1998 are subject to a self-insured retention of \$250,000 per incident with no maximum annual aggregate loss provisions.