

CITY OF BOISE  
 SCHEDULE OF ESTIMATED WORKERS COMPENESATION 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 <sup>(1)</sup>	2000 <sup>(1)</sup>	2001 <sup>(2)</sup>	2002 <sup>(3)</sup>	2003 <sup>(3)</sup>	2004 <sup>(3)</sup>	2005 <sup>(3)</sup>	2006 <sup>(3)</sup>
LIABILITY FOR KNOWN WORKERS COMPENSATION CLAIMS REESTIMATED AS OF:								
END OF YEAR	507	665	620	711	599	1,051	721	863
ONE YEAR LATER	473	833	640	641	605	1,283	917	
TWO YEARS LATER	429	748	686	674	601	1,142		
THREE YEARS LATER	430	910	612	609	595			
FOUR YEARS LATER	431	821	658	635				
FIVE YEARS LATER	429	821	634					
SIX YEARS LATER	429	822						
SEVEN YEARS LATER	429							
EIGHT YEARS LATER								
NINE YEARS LATER								

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 <sup>(1)</sup>	2000 <sup>(1)</sup>	2001 <sup>(2)</sup>	2002 <sup>(3)</sup>	2003 <sup>(3)</sup>	2004 <sup>(3)</sup>	2005 <sup>(3)</sup>	2006 <sup>(3)</sup>
LIABILITY FOR UNPAID CLAIMS AND CLAIM ADJUSTMENT EXPENSES:								
	507	665	620	711	599	1051	721	863
PAID (CUMULATIVE) AS OF:								
END OF YEAR	178	238	238	293	305	565	344	462
ONE YEAR LATER	372	566	477	520	510	927	731	
TWO YEARS LATER	397	692	479	553	582	1078		
THREE YEARS LATER	407	729	514	609	595			
FOUR YEARS LATER	431	795	613	635				
FIVE YEARS LATER	429	821	634					
SIX YEARS LATER	429	822						
SEVEN YEARS LATER	429							
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.

(2) Re-insurance policies purchased by the City effective October 1, 2001 are subject to a self-insured retention of \$300,000 per incident with no maximum annual aggregate loss provisions.

(3) Re-insurance policies purchased by the City effective October 1, 2002 are subject to a self-insured retention of \$400,000 per incident with no maximum annual aggregate loss provisions.