



MEMORANDUM

September 6, 2023

To: Andrew Stolfi, Director, DCBS
Sean O'Day, Deputy Director, DCBS
Sally Coen, WCD, DCBS

From: Kelli Borushko, Senior Economist, DCBS
Zoe Alley, Senior Forecasting Analyst, DCBS

Subject: Assessment rate recommendations for CY 2024 for the Self-Insured Employer Adjustment Reserve, the Self-Insured Employer Group Adjustment Reserve Public-Sector subaccount, and the Self-Insured Employer Group Adjustment Reserve Private-Sector subaccount

Purpose

In accordance with the requirements of ORS 656.614 and Senate Bill 1558 (2014), the director needs to determine assessment rates for calendar year (CY) 2024 for three accounts:

- Self-Insured Employer Adjustment Reserve (SIEAR)
- Self-Insured Employer Group Adjustment Reserve (SIEGAR) public-sector subaccount
- Self-Insured Employer Group Adjustment Reserve (SIEGAR) private-sector subaccount

The department will conduct an administrative rulemaking hearing on September 21, 2023, and will solicit testimony from staff and interested parties.

This memo constitutes staff testimony that will be entered into the record.

Summary Recommendations

We recommend that for calendar year 2024, the workers' compensation premium assessment rates in OAR 440-045-0025 remain unchanged at:

- 0.1 percent for self-insured employers
- 0.1 percent for public-sector self-insured employer groups
- 0.5 percent for private-sector self-insured employer groups

NOTES: Self-insured employers and self-insured employer groups also pay the workers' compensation premium assessment in accordance with ORS 656.612. The recommendation for this assessment rate is discussed in the memorandum dated September 6, 2023, with subject, "Workers' Compensation Premium Assessment Rate Recommendation for CY 2024."

Background

The SIEAR and the SIEGAR are part of the Consumer and Business Services Fund. These reserves are used to pay the claims of self-insured employers' workers when DCBS finds that the worker cannot obtain payment from the employer because of the insolvency of the employer or the employer's excess insurer and the exhaustion of the excess insurance and security deposited to secure payment. DCBS can collect assessments from self-insured employers and self-insured employer groups that are sufficient to fund the reserves so that DCBS can carry out these purposes.

Self-Insured Employer Adjustment Reserve

In addition to the PAOA assessment, 93 self-insured employers pay an assessment to fund the SIEAR.

Because of the health of the fund in the late 1980s, DCBS did not collect a SIEAR assessment between 1988 and 2004. Then, due to defaults by some self-insured employers and an increase in one large self-insured employer's reserve exposure, an assessment of 0.2 percent was re-instituted effective January 1, 2005. The current assessment rate for the SIEAR is 0.1 percent.

Self-insured employers are required to maintain security deposits. When a self-insured employer becomes bankrupt, claims costs are paid from SIEAR and then recovered from the security deposits. The table shows the history of the fund's expenditures and recoveries.

| SIEAR Expenditures and Recoveries | | |
|-----------------------------------|--------------|------------------------------|
| | Expenditures | Recoveries and other revenue |
| FY 2006 | 339,803 | 526,666 |
| FY 2007 | 359,043 | 404,597 |
| FY 2008 | 363,077 | 284,429 |
| FY 2009 | 341,589 | 308,393 |
| FY 2010 | 445,686 | 370,280 |
| FY 2011 | 1,391,280 | 1,151,803 |
| FY 2012 | 1,133,265 | 650,976 |
| FY 2013 | 476,347 | 452,956 |
| FY 2014 | 454,557 | 300,667 |
| FY 2015 | 540,933 | 574,647 |
| FY 2016 | 315,601 | 364,505 |
| FY 2017 | 417,760 | 206,190 |
| FY 2018 | 298,530 | 260,598 |
| FY 2019 | 321,463 | 6,621 |
| FY 2020 | 252,523 | 6,544 |
| FY 2021 | 203,855 | 85,900 |
| FY 2022 | 174,382 | 48,053 |
| FY 2023 | 233,489 | 146,531 |

The department's fund balance policy, FIN-01, states that the SIEAR should have a minimum fund balance of the maximum liability over the past decade. SIEAR's estimated long-term liability is based on WCD's estimate of the extent to which future claims costs exceed the bankrupt companies' remaining deposits. WCD does not forecast the likelihood that self-insured employers will become bankrupt.

Over the past decade, the maximum liability has been about \$2.3 million. As of June 30, 2023, the SIEAR fund balance was \$2.9 million.

The following table shows the current forecast financial outcomes (more details are in Appendix 2). The proposed assessment rate of 0.1 percent will generate about \$123,000 in FY 2024. Please note that the grey-colored years are actual data, the remainder are forecast. If the assessment rate of 0.1 percent is maintained, the account balance is expected to be \$3.0 million by the end of FY 2029.

| SI Employer - Maintain .1 in CY 2024 | | | | | | | | | | |
|--------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| | 2019-2021 biennium | | 2021-2023 biennium | | 2023-2025 biennium | | 2025-2027 biennium | | 2027-2029 biennium | |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| Revenues | \$340,159 | \$152,917 | \$189,135 | \$319,197 | \$313,260 | \$312,240 | \$311,981 | \$313,510 | \$316,362 | \$320,731 |
| Expenditures & Transfers | \$252,523 | \$203,855 | \$174,382 | \$233,489 | \$297,894 | \$297,894 | \$297,894 | \$297,894 | \$297,894 | \$297,894 |
| Excess/(Deficit) | \$87,636 | (\$50,938) | \$14,753 | \$85,708 | \$15,366 | \$14,346 | \$14,087 | \$15,616 | \$18,468 | \$22,837 |
| Ending Fund Balance | \$2,897,656 | \$2,846,718 | \$2,861,471 | \$2,947,179 | \$2,962,545 | \$2,976,891 | \$2,990,979 | \$3,006,595 | \$3,025,063 | \$3,047,900 |
| Coverage Ratio | 57.79 | 47.19 | 51.03 | 44.37 | 44.60 | 39.97 | 40.16 | 40.37 | 40.62 | 40.93 |

Self-Insured Employer Group Adjustment Reserve

The SIEGAR was created in 1981. Prior to the end of CY 2010, there were seven active self-insured groups, and there had been no exposure to the reserve. However, the Great Recession and other factors caused two of the groups to file for bankruptcy or dissolve and put another group at risk of failure.

As a result of these issues, SB 1558 reformed the system. It allowed groups to vote by July 1, 2014, to dissolve by September 15, 2014, and set up a mechanism for them to resolve their claims debts. In this process, claims will be paid from funds in the following order:

1. the group's security deposit and common claims fund
2. the portion of the SIEGAR that they paid into the account
3. the Workers' Benefit Fund (WBF)

Three private-sector self-insured employer groups are now decertified and are affected by SB 1558's provisions and require the use of WBF funds. As of July 1, 2023, there are no remaining public self-insured groups. Special Districts Association of Oregon (SDAO) disbanded their workers' compensation section; employers now purchase coverage through SAIF. Two private-sector self-insured groups remain.

SB 1558 (2014) modified the structure of the SIEGAR. Section 8(5) states:

Assessments paid by self-insured employer groups shall be deposited in the Consumer and Business Services Fund in separate accounts for public employers that are members of a self-insured employer group and for private employers that are members of a self-insured employer group. Moneys deposited in each account may be used only to pay claims expenses of employees of each category of self-insured employer group.

As a result, effective April 1, 2014, SIEGAR contains the original account and two subaccounts: one for the public-sector groups and one for the private-sector groups. In addition to creating the two SIEGAR subaccounts, SB 1558 also permitted the director to set differing assessment rates for the subaccounts.

The remaining balance of the historical portion of the SIEGAR is reserved for payments for the two remaining self-insured employer groups. There will be no SIEGAR expenditures unless one of the two remaining self-insured employer groups becomes bankrupt. If there are further bankruptcies, claims will be paid from funds in the following order:

1. the group's security deposit and common claims fund
2. the portion of the SIEGAR that they paid into the account

FIN-01 states that the minimum fund balance for the three subaccounts combined should be \$1 million. The next table shows the actual and forecast account balances. The combined fund is about \$1.1 million at the end of FY 2023.

| Self-Insured Group Account Fund Balance Summary | | | | | | | | | | |
|---|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| | 2019-2021 biennium | | 2021-2023 biennium | | 2023-2025 biennium | | 2025-2027 biennium | | 2027-2029 biennium | |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| Historical sub-account | \$719,081 | \$728,519 | \$731,756 | \$741,774 | \$748,667 | \$755,661 | \$762,971 | \$770,855 | \$779,530 | \$789,389 |
| Public group sub-account | \$229,052 | \$235,525 | \$240,505 | \$247,729 | \$250,031 | \$252,367 | \$254,808 | \$257,441 | \$260,338 | \$263,631 |
| Private group sub-account | \$107,686 | \$119,456 | \$127,683 | \$136,628 | \$144,954 | \$153,291 | \$161,681 | \$170,229 | \$179,020 | \$188,161 |
| Total | \$1,055,819 | \$1,083,500 | \$1,099,944 | \$1,126,131 | \$1,143,651 | \$1,161,319 | \$1,179,460 | \$1,198,525 | \$1,218,889 | \$1,241,181 |

The historical fund is the largest portion of the SIEGAR. It contains about \$742,000 (see the following table) at the end of FY 2023. It continues to earn investment income and is expected to have about \$789,000 at the end of FY 2029.

| Historical portion of SI groups | | | | | | | | | | |
|---------------------------------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|
| | 2019-2021 biennium | | 2021-2023 biennium | | 2023-2025 biennium | | 2025-2027 biennium | | 2027-2029 biennium | |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| Revenues | \$18,159 | \$9,438 | \$3,237 | \$10,018 | \$6,893 | \$6,994 | \$7,310 | \$7,884 | \$8,675 | \$9,859 |
| Expenditures & Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Excess/(Deficit) | \$18,159 | \$9,438 | \$3,237 | \$10,018 | \$6,893 | \$6,994 | \$7,310 | \$7,884 | \$8,675 | \$9,859 |
| Ending Fund Balance | \$719,081 | \$728,519 | \$731,756 | \$741,774 | \$748,667 | \$755,661 | \$762,971 | \$770,855 | \$779,530 | \$789,389 |
| Coverage Ratio | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

Public-sector self-insured groups

As of July 1, 2023, there are no remaining public self-insured groups. Special Districts Association of Oregon (SDAO) disbanded their workers' compensation section; employers now purchase coverage through SAIF. At the end of CY 2022, they had 547 employers and about \$4.87 million in simulated premiums.

| Public-Sector Self-Insured Groups | | | | | | | | | | |
|---|---------|---------------------------|---------|---------------------------|---------|---------------------------|---------|---------------------------|---------|---------------------------|
| Group | CY 2018 | | CY 2019 | | CY 2020 | | CY 2021 | | CY 2022 | |
| | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) |
| CIS Trust | 204 | \$5.71 | 192 | \$5.05 | 180 | \$4.59 | | | | |
| Special Districts Association of Oregon | 556 | \$4.02 | 557 | \$3.77 | 556 | \$3.79 | 552 | \$4.29 | 547 | \$4.87 |
| Total | 760 | \$9.72 | 749 | \$8.82 | 736 | \$8.38 | 552 | \$4.29 | 547 | \$4.87 |

The current assessment rate is 0.1 percent of simulated premiums. Since there will be no active self-insured groups in CY 2024, there will not be any revenue earned. However, in case a new group is formed, we have maintained the revenue earned from SDAO to simulate a scenario where a new group is formed. This assessment rate applied to SDAO's CY 2022 premium would generate about \$4,600 in revenue each year. The fund also receives several thousand dollars in investment income each year. If the assessment rate is maintained and we assume a similar premium to that earned by SDAO in CY 2022, the subaccount should have a balance of about \$292,000 at the end of FY 2029. If no new groups are formed, the only revenue earned in this account will be investment revenue. This will result in a fund balance of \$264,000 at the end of FY 2029.

| SI Group Public - No Groups | | | | | | | | | | |
|-----------------------------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|
| | 2019-2021 biennium | | 2021-2023 biennium | | 2023-2025 biennium | | 2025-2027 biennium | | 2027-2029 biennium | |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| Revenues | \$20,349 | \$6,473 | \$4,980 | \$7,224 | \$2,302 | \$2,336 | \$2,441 | \$2,633 | \$2,897 | \$3,293 |
| Expenditures & Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Excess/(Deficit) | \$20,349 | \$6,473 | \$4,980 | \$7,224 | \$2,302 | \$2,336 | \$2,441 | \$2,633 | \$2,897 | \$3,293 |
| Ending Fund Balance | \$229,052 | \$235,525 | \$240,505 | \$247,729 | \$250,031 | \$252,367 | \$254,808 | \$257,441 | \$260,338 | \$263,631 |
| Coverage Ratio | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

| SI Group Public - Maintain .1 in CY 2024 | | | | | | | | | | |
|--|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|
| | 2019-2021 biennium | | 2021-2023 biennium | | 2023-2025 biennium | | 2025-2027 biennium | | 2027-2029 biennium | |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| Revenues | \$20,349 | \$6,473 | \$4,980 | \$7,224 | \$6,996 | \$7,025 | \$7,127 | \$7,353 | \$7,682 | \$8,165 |
| Expenditures & Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Excess/(Deficit) | \$20,349 | \$6,473 | \$4,980 | \$7,224 | \$6,996 | \$7,025 | \$7,127 | \$7,353 | \$7,682 | \$8,165 |
| Ending Fund Balance | \$229,052 | \$235,525 | \$240,505 | \$247,729 | \$254,725 | \$261,750 | \$268,877 | \$276,230 | \$283,912 | \$292,077 |
| Coverage Ratio | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

Private-sector self-insured groups

There are two private-sector self-insured groups. They have 52 members and had \$1.47 million in CY 2022 premium.

| Private-Sector Self-Insured Groups | | | | | | | | | | |
|-------------------------------------|-----------|---------------------------|-----------|---------------------------|-----------|---------------------------|-----------|---------------------------|-----------|---------------------------|
| Group | CY 2018 | | CY 2019 | | CY 2020 | | CY 2021 | | CY 2022 | |
| | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) | Members | Net premium (\$ millions) |
| Oregon Operators Self-Insurers Fund | 42 | \$0.70 | 40 | \$0.72 | 38 | \$0.75 | 42 | \$0.91 | 42 | \$1.00 |
| Oregon Educational Employers WC | 12 | \$0.53 | 12 | \$0.44 | 12 | \$0.31 | 10 | \$0.44 | 10 | \$0.47 |
| Total | 54 | \$1.23 | 52 | \$1.16 | 50 | \$1.06 | 52 | \$1.35 | 52 | \$1.47 |

The current assessment rate for these employers is 0.5 percent of simulated premiums, which is expected to generate about \$7,000 in FY 2024. If the current assessment is maintained, the subaccount should have a balance of about \$188,000 by the end of FY 2029.

| SI Group Private - Maintain .5 in CY 2024 | | | | | | | | | | |
|---|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|
| | 2019-2021 biennium | | 2021-2023 biennium | | 2023-2025 biennium | | 2025-2027 biennium | | 2027-2029 biennium | |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| Revenues | \$15,941 | \$11,770 | \$8,227 | \$8,945 | \$8,326 | \$8,337 | \$8,390 | \$8,547 | \$8,791 | \$9,140 |
| Expenditures & Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Excess/(Deficit) | \$15,941 | \$11,770 | \$8,227 | \$8,945 | \$8,326 | \$8,337 | \$8,390 | \$8,547 | \$8,791 | \$9,140 |
| Ending Fund Balance | \$107,686 | \$119,456 | \$127,683 | \$136,628 | \$144,954 | \$153,291 | \$161,681 | \$170,229 | \$179,020 | \$188,160 |
| Coverage Ratio | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

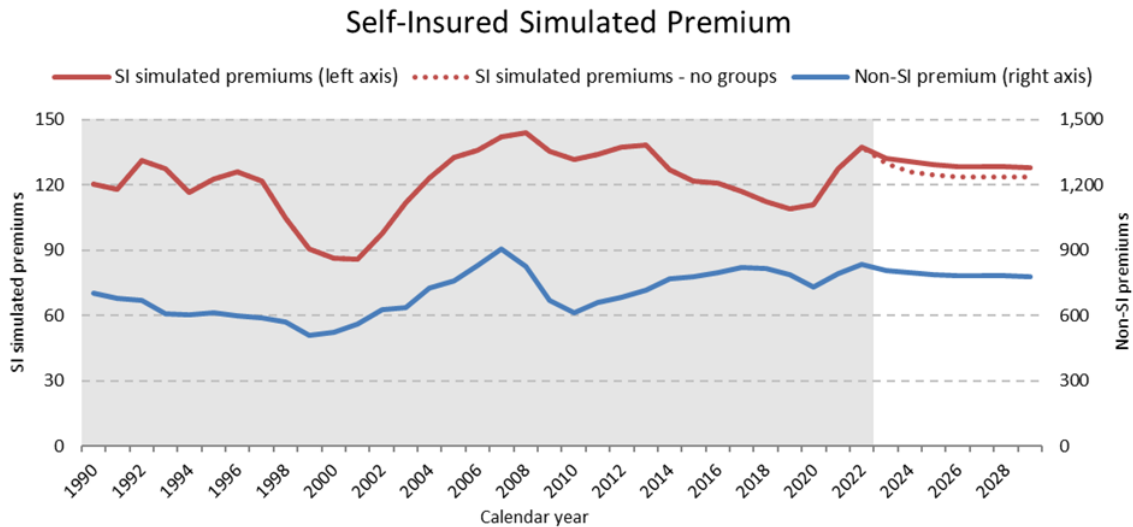
Appendix 1 – Self-insurer simulated premium forecast

The workers' compensation premium forecast was developed using our premium forecasting system, which is a set of econometric models. System inputs include the economic variables from the Office of Economic Analysis May 2023 Oregon Economic and Revenue Forecast.

We have made no modifications to this baseline economic forecast. In addition to the economic factors, this analysis also reflects the pure premium rate filing by the National Council on Compensation Insurance.

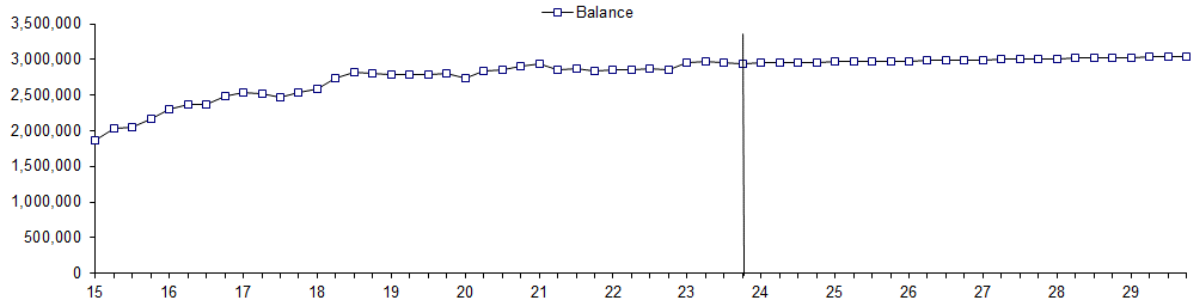
The figure displays the historical and projected series of simulated premiums. The simulated premium declined significantly between 2014 and 2019. This was due to the pure premium decreases and the decline in the number of self-insured employers.

This forecast assumes the continued operation of the current self-insured employers. The solid red line shows the self-insured forecast with SDAO premiums included. The dotted red line shows the forecast without SDAO premiums. All amounts are in millions of dollars.



Appendix 2

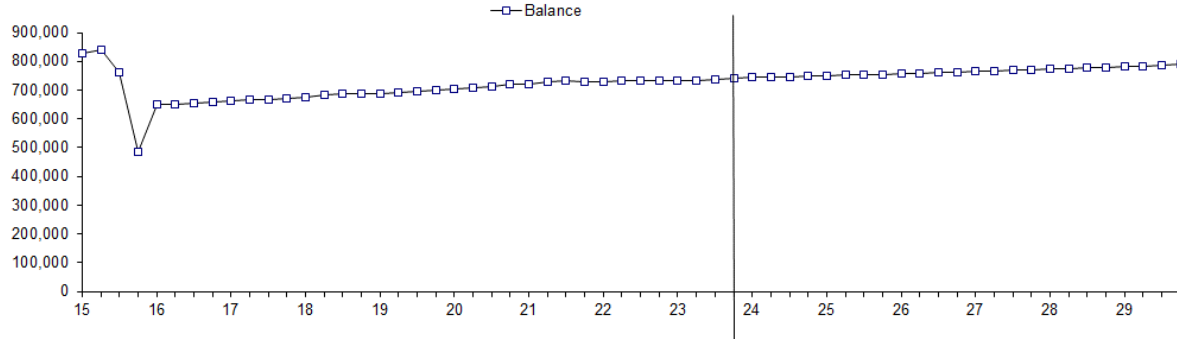
SELF-INSURED EMPLOYER ADJUSTMENT RESERVE REVENUES, EXPENSES, AND FUND BALANCES FISCAL YEARS 2015-2029; ACTUAL DATA THROUGH 6/30/2023



| Period Ending | Revenue | Investment Income | Total Revenue | Total Expenses | Expenses | Chargeback | Excess (Deficit) | Transfers/ Adjustments | Ending Fund Balance | Coverage Ratio |
|---------------|-----------|-------------------|---------------|----------------|-----------|------------|------------------|------------------------|---------------------|----------------|
| FY 2015 | \$795,121 | \$57,989 | \$853,110 | \$540,933 | \$540,933 | \$0 | \$312,177 | \$0 | \$2,164,940 | 17.35 |
| FY 2016 | \$582,873 | \$47,653 | \$630,526 | \$315,601 | \$315,601 | \$0 | \$314,925 | (\$3) | \$2,479,862 | 40.40 |
| FY 2017 | \$428,701 | \$51,502 | \$480,203 | \$417,760 | \$417,760 | \$0 | \$62,443 | \$0 | \$2,542,305 | 28.85 |
| FY 2018 | \$488,400 | \$69,891 | \$558,291 | \$298,530 | \$298,530 | \$0 | \$259,761 | \$3 | \$2,802,069 | 29.73 |
| FY 2019 | \$256,726 | \$72,688 | \$329,414 | \$321,463 | \$321,463 | \$0 | \$7,951 | \$0 | \$2,810,020 | 36.94 |
| FY 2020 | 261,497 | \$78,662 | \$340,159 | \$252,523 | \$273,689 | \$0 | \$87,636 | \$0 | \$2,897,656 | 57.79 |
| FY 2021 | 114,374 | \$38,543 | \$152,917 | \$203,855 | \$203,855 | \$0 | (\$50,938) | \$0 | \$2,846,718 | 47.19 |
| 09/30/21 | 24,393 | 8,105 | 32,498 | 32,267 | 32,267 | 0 | 231 | 0 | 2,846,949 | 88.23 |
| 12/31/21 | 36,865 | 1,759 | 38,624 | 32,918 | 32,918 | 0 | 5,706 | 0 | 2,852,655 | 86.66 |
| 03/31/22 | 75,181 | 1,222 | 76,403 | 53,122 | 53,122 | 0 | 23,281 | 0 | 2,875,936 | 54.14 |
| 06/30/22 | 39,955 | 1,655 | 41,610 | 56,075 | 56,075 | 0 | (14,465) | 0 | 2,861,471 | 51.03 |
| FY 2022 | 176,394 | \$12,741 | \$189,135 | \$174,382 | \$174,382 | \$0 | \$14,753 | \$0 | \$2,861,471 | |
| 09/30/22 | 151,289 | 3,936 | 155,225 | 58,345 | 58,345 | 0 | 96,880 | 0 | 2,958,351 | 44.54 |
| 12/31/22 | 52,161 | 7,629 | 59,790 | 47,055 | 47,055 | 0 | 12,735 | 0 | 2,971,086 | 44.73 |
| 03/31/23 | 35,780 | 12,802 | 48,582 | 61,851 | 61,851 | 0 | (13,269) | 0 | 2,957,817 | 44.53 |
| 06/30/23 | 39,620 | 15,980 | 55,600 | 66,238 | 66,238 | 0 | (10,638) | 0 | 2,947,179 | 44.37 |
| FY 2023 | 278,850 | \$40,347 | \$319,197 | \$233,489 | \$233,489 | \$0 | \$85,708 | \$0 | \$2,947,179 | |
| 09/30/23 | 71,554 | 6,820 | 78,374 | 74,473 | 74,473 | 0 | 3,901 | 0 | 2,951,079 | 44.43 |
| 12/31/23 | 71,554 | 7,006 | 78,561 | 74,473 | 74,473 | 0 | 4,087 | 0 | 2,955,166 | 44.49 |
| 03/31/24 | 71,554 | 6,746 | 78,301 | 74,473 | 74,473 | 0 | 3,827 | 0 | 2,958,994 | 44.55 |
| 06/30/24 | 71,251 | 6,774 | 78,025 | 74,473 | 74,473 | 0 | 3,551 | 0 | 2,962,545 | 44.60 |
| FY 2024 | 285,914 | \$27,346 | \$313,260 | \$297,894 | \$297,894 | \$0 | \$15,366 | \$0 | \$2,962,545 | |
| 09/30/24 | 71,251 | 6,875 | 78,126 | 74,473 | 74,473 | 0 | 3,653 | 0 | 2,966,198 | 39.83 |
| 12/31/24 | 71,251 | 7,073 | 78,324 | 74,473 | 74,473 | 0 | 3,851 | 0 | 2,970,049 | 39.88 |
| 03/31/25 | 71,251 | 6,811 | 78,062 | 74,473 | 74,473 | 0 | 3,589 | 0 | 2,973,638 | 39.93 |
| 06/30/25 | 70,855 | 6,872 | 77,727 | 74,473 | 74,473 | 0 | 3,254 | 0 | 2,976,891 | 39.97 |
| FY 2025 | 284,608 | \$27,632 | \$312,240 | \$297,894 | \$297,894 | \$0 | \$14,346 | \$0 | \$2,976,891 | |
| 09/30/25 | 70,855 | 7,078 | 77,933 | 74,473 | 74,473 | 0 | 3,459 | 0 | 2,980,351 | 40.02 |
| 12/31/25 | 70,855 | 7,313 | 78,168 | 74,473 | 74,473 | 0 | 3,695 | 0 | 2,984,046 | 40.07 |
| 03/31/26 | 70,855 | 7,106 | 77,961 | 74,473 | 74,473 | 0 | 3,487 | 0 | 2,987,533 | 40.12 |
| 06/30/26 | 70,672 | 7,247 | 77,919 | 74,473 | 74,473 | 0 | 3,446 | 0 | 2,990,979 | 40.16 |
| FY 2026 | 283,237 | \$28,744 | \$311,981 | \$297,894 | \$297,894 | \$0 | \$14,087 | \$0 | \$2,990,979 | |
| 09/30/26 | 70,672 | 7,518 | 78,190 | 74,473 | 74,473 | 0 | 3,717 | 0 | 2,994,696 | 40.21 |
| 12/31/26 | 70,672 | 7,862 | 78,534 | 74,473 | 74,473 | 0 | 4,061 | 0 | 2,998,756 | 40.27 |
| 03/31/27 | 70,672 | 7,630 | 78,302 | 74,473 | 74,473 | 0 | 3,829 | 0 | 3,002,585 | 40.32 |
| 06/30/27 | 70,646 | 7,838 | 78,484 | 74,473 | 74,473 | 0 | 4,010 | 0 | 3,006,595 | 40.37 |
| FY 2027 | 282,662 | \$30,848 | \$313,510 | \$297,894 | \$297,894 | \$0 | \$15,616 | \$0 | \$3,006,595 | |
| 09/30/27 | 70,646 | 8,160 | 78,806 | 74,473 | 74,473 | 0 | 4,333 | 0 | 3,010,928 | 40.43 |
| 12/31/27 | 70,646 | 8,603 | 79,249 | 74,473 | 74,473 | 0 | 4,776 | 0 | 3,015,704 | 40.49 |
| 03/31/28 | 70,646 | 8,368 | 79,014 | 74,473 | 74,473 | 0 | 4,541 | 0 | 3,020,245 | 40.55 |
| 06/30/28 | 70,652 | 8,640 | 79,292 | 74,473 | 74,473 | 0 | 4,818 | 0 | 3,025,063 | 40.62 |
| FY 2028 | 282,590 | \$33,772 | \$316,362 | \$297,894 | \$297,894 | \$0 | \$18,468 | \$0 | \$3,025,063 | |
| 09/30/28 | 70,652 | 9,125 | 79,777 | 74,473 | 74,473 | 0 | 5,303 | 0 | 3,030,366 | 40.69 |
| 12/31/28 | 70,652 | 9,728 | 80,380 | 74,473 | 74,473 | 0 | 5,907 | 0 | 3,036,273 | 40.77 |
| 03/31/29 | 70,652 | 9,462 | 80,114 | 74,473 | 74,473 | 0 | 5,641 | 0 | 3,041,913 | 40.85 |
| 06/30/29 | 70,590 | 9,870 | 80,460 | 74,473 | 74,473 | 0 | 5,987 | 0 | 3,047,900 | 40.93 |
| FY 2029 | 282,546 | \$38,185 | \$320,731 | \$297,894 | \$297,894 | \$0 | \$22,837 | \$0 | \$3,047,900 | |

Appendix 3

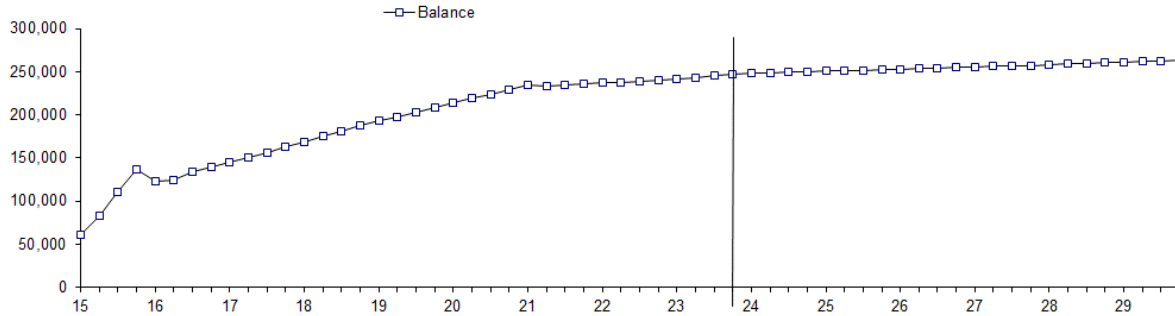
SELF-INSURED EMPLOYER GROUP ADJUSTMENT RESERVE (HISTORICAL SUBACCOUNT) REVENUES, EXPENSES, AND FUND BALANCES FISCAL YEARS 2015-2029; ACTUAL DATA THROUGH 6/30/2023



| Period Ending | Revenue | Investment Income | Total Revenue | Total Expenses | Expenses | Chargeback | Excess (Deficit) | Transfers/ Adjustments | Ending Fund Balance | Coverage Ratio |
|---------------|---------|-------------------|---------------|----------------|-------------|------------|------------------|------------------------|---------------------|----------------|
| FY 2015 | (\$21) | \$25,106 | \$25,085 | \$366,235 | \$0 | \$0 | (\$341,150) | \$0 | \$483,927 | 5.29 |
| FY 2016 | (\$39) | \$12,936 | \$12,897 | (\$161,707) | (\$161,707) | \$0 | \$174,604 | \$0 | \$658,531 | N/A |
| FY 2017 | (\$108) | \$13,502 | \$13,394 | \$0 | \$0 | \$0 | \$13,394 | \$0 | \$671,925 | N/A |
| FY 2018 | (\$89) | \$15,318 | \$15,229 | \$0 | \$0 | \$0 | \$15,229 | \$2 | \$687,156 | N/A |
| FY 2019 | (\$83) | \$13,849 | \$13,766 | \$0 | \$0 | \$0 | \$13,766 | \$0 | \$700,922 | N/A |
| FY 2020 | (\$104) | \$18,263 | \$18,159 | \$0 | \$0 | \$0 | \$18,159 | \$0 | \$719,081 | N/A |
| FY 2021 | (\$81) | \$9,519 | \$9,438 | \$0 | \$0 | \$0 | \$9,438 | \$0 | \$728,519 | N/A |
| 09/30/21 | (13) | 2,068 | 2,055 | 0 | 0 | 0 | 2,055 | 0 | 730,574 | N/A |
| 12/31/21 | (1) | 451 | 450 | 0 | 0 | 0 | 450 | 0 | 731,024 | N/A |
| 03/31/22 | (1) | 313 | 312 | 0 | 0 | 0 | 312 | 0 | 731,336 | N/A |
| 06/30/22 | 0 | 420 | 420 | 0 | 0 | 0 | 420 | 0 | 731,756 | N/A |
| FY 2022 | (\$15) | \$3,252 | \$3,237 | \$0 | \$0 | \$0 | \$3,237 | \$0 | \$731,756 | N/A |
| 09/30/22 | 0 | 990 | 990 | 0 | 0 | 0 | 990 | 0 | 732,746 | N/A |
| 12/31/22 | 0 | 1,875 | 1,875 | 0 | 0 | 0 | 1,875 | 0 | 734,621 | N/A |
| 03/31/23 | 0 | 3,170 | 3,170 | 0 | 0 | 0 | 3,170 | 0 | 737,791 | N/A |
| 06/30/23 | 0 | 3,983 | 3,983 | 0 | 0 | 0 | 3,983 | 0 | 741,774 | N/A |
| FY 2023 | \$0 | \$10,018 | \$10,018 | \$0 | \$0 | \$0 | \$10,018 | \$0 | \$741,774 | N/A |
| 09/30/23 | 0 | 1,716 | 1,716 | 0 | 0 | 0 | 1,716 | 0 | 743,490 | N/A |
| 12/31/23 | 0 | 1,765 | 1,765 | 0 | 0 | 0 | 1,765 | 0 | 745,256 | N/A |
| 03/31/24 | 0 | 1,701 | 1,701 | 0 | 0 | 0 | 1,701 | 0 | 746,957 | N/A |
| 06/30/24 | 0 | 1,710 | 1,710 | 0 | 0 | 0 | 1,710 | 0 | 748,667 | N/A |
| FY 2024 | \$0 | \$6,893 | \$6,893 | \$0 | \$0 | \$0 | \$6,893 | \$0 | \$748,667 | N/A |
| 09/30/24 | 0 | 1,737 | 1,737 | 0 | 0 | 0 | 1,737 | 0 | 750,404 | N/A |
| 12/31/24 | 0 | 1,789 | 1,789 | 0 | 0 | 0 | 1,789 | 0 | 752,194 | N/A |
| 03/31/25 | 0 | 1,725 | 1,725 | 0 | 0 | 0 | 1,725 | 0 | 753,919 | N/A |
| 06/30/25 | 0 | 1,742 | 1,742 | 0 | 0 | 0 | 1,742 | 0 | 755,661 | N/A |
| FY 2025 | \$0 | \$6,994 | \$6,994 | \$0 | \$0 | \$0 | \$6,994 | \$0 | \$755,661 | N/A |
| 09/30/25 | 0 | 1,797 | 1,797 | 0 | 0 | 0 | 1,797 | 0 | 757,458 | N/A |
| 12/31/25 | 0 | 1,859 | 1,859 | 0 | 0 | 0 | 1,859 | 0 | 759,316 | N/A |
| 03/31/26 | 0 | 1,808 | 1,808 | 0 | 0 | 0 | 1,808 | 0 | 761,125 | N/A |
| 06/30/26 | 0 | 1,846 | 1,846 | 0 | 0 | 0 | 1,846 | 0 | 762,971 | N/A |
| FY 2026 | \$0 | \$7,310 | \$7,310 | \$0 | \$0 | \$0 | \$7,310 | \$0 | \$762,971 | N/A |
| 09/30/26 | 0 | 1,918 | 1,918 | 0 | 0 | 0 | 1,918 | 0 | 764,889 | N/A |
| 12/31/26 | 0 | 2,008 | 2,008 | 0 | 0 | 0 | 2,008 | 0 | 766,897 | N/A |
| 03/31/27 | 0 | 1,951 | 1,951 | 0 | 0 | 0 | 1,951 | 0 | 768,848 | N/A |
| 06/30/27 | 0 | 2,007 | 2,007 | 0 | 0 | 0 | 2,007 | 0 | 770,855 | N/A |
| FY 2027 | \$0 | \$7,884 | \$7,884 | \$0 | \$0 | \$0 | \$7,884 | \$0 | \$770,855 | N/A |
| 09/30/27 | 0 | 2,092 | 2,092 | 0 | 0 | 0 | 2,092 | 0 | 772,947 | N/A |
| 12/31/27 | 0 | 2,209 | 2,209 | 0 | 0 | 0 | 2,209 | 0 | 775,156 | N/A |
| 03/31/28 | 0 | 2,151 | 2,151 | 0 | 0 | 0 | 2,151 | 0 | 777,307 | N/A |
| 06/30/28 | 0 | 2,224 | 2,224 | 0 | 0 | 0 | 2,224 | 0 | 779,530 | N/A |
| FY 2028 | \$0 | \$8,675 | \$8,675 | \$0 | \$0 | \$0 | \$8,675 | \$0 | \$779,530 | N/A |
| 09/30/28 | 0 | 2,351 | 2,351 | 0 | 0 | 0 | 2,351 | 0 | 781,882 | N/A |
| 12/31/28 | 0 | 2,510 | 2,510 | 0 | 0 | 0 | 2,510 | 0 | 784,392 | N/A |
| 03/31/29 | 0 | 2,444 | 2,444 | 0 | 0 | 0 | 2,444 | 0 | 786,836 | N/A |
| 06/30/29 | 0 | 2,553 | 2,553 | 0 | 0 | 0 | 2,553 | 0 | 789,389 | N/A |
| FY 2029 | \$0 | \$9,859 | \$9,859 | \$0 | \$0 | \$0 | \$9,859 | \$0 | \$789,389 | N/A |

Appendix 4

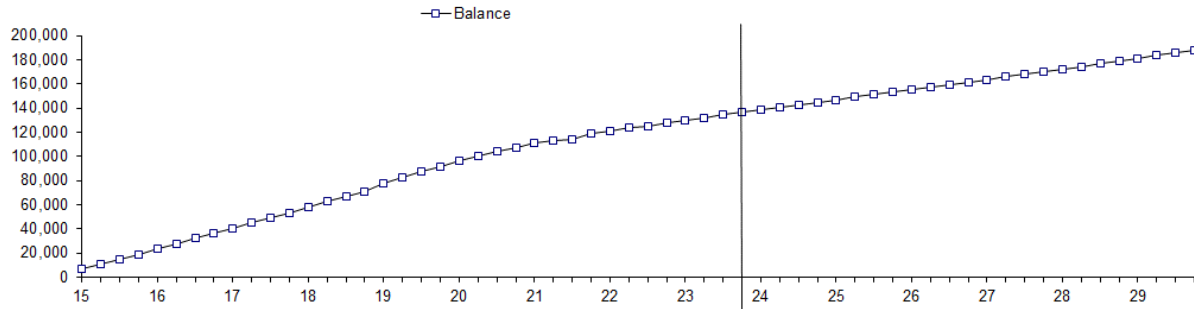
SELF-INSURED EMPLOYER GROUP - PUBLIC SUBACCOUNT REVENUES, EXPENSES, AND FUND BALANCES FISCAL YEARS 2015-2029; ACTUAL DATA THROUGH 6/30/2023



| Period Ending | Revenue | Investment Income | Total Revenue | Total Expenses | Expenses | Chargeback | Excess (Deficit) | Transfers/ Adjustments | Ending Fund Balance | Coverage Ratio |
|---------------|-----------|-------------------|---------------|----------------|----------|------------|------------------|------------------------|---------------------|----------------|
| FY 2015 | \$105,612 | \$141 | \$105,753 | \$0 | \$0 | \$0 | \$105,753 | \$0 | \$136,364 | N/A |
| FY 2016 | \$2,399 | \$548 | \$2,947 | \$0 | \$0 | \$0 | \$2,947 | \$0 | \$139,311 | N/A |
| FY 2017 | \$22,484 | \$911 | \$23,395 | \$0 | \$0 | \$0 | \$23,395 | \$0 | \$162,706 | N/A |
| FY 2018 | \$22,844 | \$1,610 | \$24,454 | \$0 | \$0 | \$0 | \$24,454 | \$2 | \$187,162 | N/A |
| FY 2019 | \$19,413 | \$2,128 | \$21,541 | \$0 | \$0 | \$0 | \$21,541 | \$0 | \$208,703 | N/A |
| FY 2020 | \$17,311 | \$3,038 | \$20,349 | \$0 | \$0 | \$0 | \$20,349 | \$0 | \$229,052 | N/A |
| FY 2021 | 4,965 | \$1,508 | \$6,473 | \$0 | \$0 | \$0 | \$6,473 | \$0 | \$235,525 | N/A |
| 09/30/21 | 972 | 340 | 1,312 | 0 | 0 | 0 | 1,312 | 0 | 236,837 | N/A |
| 12/31/21 | 1,223 | 75 | 1,298 | 0 | 0 | 0 | 1,298 | 0 | 238,135 | N/A |
| 03/31/22 | 1,022 | 53 | 1,075 | 0 | 0 | 0 | 1,075 | 0 | 239,210 | N/A |
| 06/30/22 | 1,222 | 73 | 1,295 | 0 | 0 | 0 | 1,295 | 0 | 240,505 | N/A |
| FY 2022 | \$4,439 | \$541 | \$4,980 | \$0 | \$0 | \$0 | \$4,980 | \$0 | \$240,505 | N/A |
| 09/30/22 | 1,222 | 174 | 1,396 | 0 | 0 | 0 | 1,396 | 0 | 241,901 | N/A |
| 12/31/22 | 1,058 | 334 | 1,392 | 0 | 0 | 0 | 1,392 | 0 | 243,293 | N/A |
| 03/31/23 | 1,268 | 573 | 1,841 | 0 | 0 | 0 | 1,841 | 0 | 245,134 | N/A |
| 06/30/23 | 1,268 | 1,327 | 2,595 | 0 | 0 | 0 | 2,595 | 0 | 247,729 | N/A |
| FY 2023 | \$4,816 | \$2,408 | \$7,224 | \$0 | \$0 | \$0 | \$7,224 | \$0 | \$247,729 | N/A |
| 09/30/23 | 0 | 573 | 573 | 0 | 0 | 0 | 573 | 0 | 248,302 | N/A |
| 12/31/23 | 0 | 589 | 589 | 0 | 0 | 0 | 589 | 0 | 248,892 | N/A |
| 03/31/24 | 0 | 568 | 568 | 0 | 0 | 0 | 568 | 0 | 249,460 | N/A |
| 06/30/24 | 0 | 571 | 571 | 0 | 0 | 0 | 571 | 0 | 250,031 | N/A |
| FY 2024 | \$0 | \$2,302 | \$2,302 | \$0 | \$0 | \$0 | \$2,302 | \$0 | \$250,031 | N/A |
| 09/30/24 | 0 | 580 | 580 | 0 | 0 | 0 | 580 | 0 | 250,611 | N/A |
| 12/31/24 | 0 | 598 | 598 | 0 | 0 | 0 | 598 | 0 | 251,209 | N/A |
| 03/31/25 | 0 | 576 | 576 | 0 | 0 | 0 | 576 | 0 | 251,785 | N/A |
| 06/30/25 | 0 | 582 | 582 | 0 | 0 | 0 | 582 | 0 | 252,367 | N/A |
| FY 2025 | \$0 | \$2,336 | \$2,336 | \$0 | \$0 | \$0 | \$2,336 | \$0 | \$252,367 | N/A |
| 09/30/25 | 0 | 600 | 600 | 0 | 0 | 0 | 600 | 0 | 252,967 | N/A |
| 12/31/25 | 0 | 621 | 621 | 0 | 0 | 0 | 621 | 0 | 253,587 | N/A |
| 03/31/26 | 0 | 604 | 604 | 0 | 0 | 0 | 604 | 0 | 254,191 | N/A |
| 06/30/26 | 0 | 617 | 617 | 0 | 0 | 0 | 617 | 0 | 254,808 | N/A |
| FY 2026 | \$0 | \$2,441 | \$2,441 | \$0 | \$0 | \$0 | \$2,441 | \$0 | \$254,808 | N/A |
| 09/30/26 | 0 | 640 | 640 | 0 | 0 | 0 | 640 | 0 | 255,448 | N/A |
| 12/31/26 | 0 | 671 | 671 | 0 | 0 | 0 | 671 | 0 | 256,119 | N/A |
| 03/31/27 | 0 | 652 | 652 | 0 | 0 | 0 | 652 | 0 | 256,771 | N/A |
| 06/30/27 | 0 | 670 | 670 | 0 | 0 | 0 | 670 | 0 | 257,441 | N/A |
| FY 2027 | \$0 | \$2,633 | \$2,633 | \$0 | \$0 | \$0 | \$2,633 | \$0 | \$257,441 | N/A |
| 09/30/27 | 0 | 699 | 699 | 0 | 0 | 0 | 699 | 0 | 258,140 | N/A |
| 12/31/27 | 0 | 738 | 738 | 0 | 0 | 0 | 738 | 0 | 258,877 | N/A |
| 03/31/28 | 0 | 718 | 718 | 0 | 0 | 0 | 718 | 0 | 259,596 | N/A |
| 06/30/28 | 0 | 743 | 743 | 0 | 0 | 0 | 743 | 0 | 260,338 | N/A |
| FY 2028 | \$0 | \$2,897 | \$2,897 | \$0 | \$0 | \$0 | \$2,897 | \$0 | \$260,338 | N/A |
| 09/30/28 | 0 | 785 | 785 | 0 | 0 | 0 | 785 | 0 | 261,124 | N/A |
| 12/31/28 | 0 | 838 | 838 | 0 | 0 | 0 | 838 | 0 | 261,962 | N/A |
| 03/31/29 | 0 | 816 | 816 | 0 | 0 | 0 | 816 | 0 | 262,778 | N/A |
| 06/30/29 | 0 | 853 | 853 | 0 | 0 | 0 | 853 | 0 | 263,631 | N/A |
| FY 2029 | \$0 | \$3,293 | \$3,293 | \$0 | \$0 | \$0 | \$3,293 | \$0 | \$263,631 | N/A |

Appendix 5

SELF-INSURED EMPLOYER GROUP - PRIVATE SUBACCOUNT REVENUES, EXPENSES, AND FUND BALANCES FISCAL YEARS 2015-2029; ACTUAL DATA THROUGH 6/30/2023



| Period Ending | Revenue | Investment Income | Total Revenue | Total Expenses | Expenses | Chargeback | Excess (Deficit) | Transfers/ Adjustments | Ending Fund Balance | Coverage Ratio |
|---------------|----------|-------------------|---------------|----------------|----------|------------|------------------|------------------------|---------------------|----------------|
| FY 2015 | \$15,385 | \$1,078 | \$16,463 | \$0 | \$0 | \$0 | \$16,463 | \$0 | \$19,084 | N/A |
| FY 2016 | \$14,856 | \$2,654 | \$17,510 | \$0 | \$0 | \$0 | \$17,510 | (\$2) | \$36,592 | N/A |
| FY 2017 | \$13,916 | \$3,058 | \$16,974 | \$0 | \$0 | \$0 | \$16,974 | \$0 | \$53,566 | N/A |
| FY 2018 | \$10,415 | \$7,025 | \$17,440 | \$0 | \$0 | \$0 | \$17,440 | (\$2) | \$71,004 | N/A |
| FY 2019 | \$11,473 | \$9,268 | \$20,741 | \$0 | \$0 | \$0 | \$20,741 | \$0 | \$91,745 | N/A |
| FY 2020 | \$10,350 | \$5,591 | \$15,941 | \$0 | \$0 | \$0 | \$15,941 | \$0 | \$107,686 | N/A |
| FY 2021 | 8,657 | \$3,113 | \$11,770 | \$0 | \$0 | \$0 | \$11,770 | \$0 | \$119,456 | N/A |
| 09/30/21 | 1,022 | 671 | 1,693 | 0 | 0 | 0 | 1,693 | 0 | 121,149 | N/A |
| 12/31/21 | 2,515 | 146 | 2,661 | 0 | 0 | 0 | 2,661 | 0 | 123,810 | N/A |
| 03/31/22 | 1,551 | 103 | 1,654 | 0 | 0 | 0 | 1,654 | 0 | 125,464 | N/A |
| 06/30/22 | 2,081 | 138 | 2,219 | 0 | 0 | 0 | 2,219 | 0 | 127,683 | N/A |
| FY 2022 | \$7,169 | \$1,058 | \$8,227 | \$0 | \$0 | \$0 | \$8,227 | \$0 | \$127,683 | N/A |
| 09/30/22 | 1,435 | 327 | 1,762 | 0 | 0 | 0 | 1,762 | 0 | 129,445 | N/A |
| 12/31/22 | 1,603 | 621 | 2,224 | 0 | 0 | 0 | 2,224 | 0 | 131,669 | N/A |
| 03/31/23 | 1,672 | 1,053 | 2,725 | 0 | 0 | 0 | 2,725 | 0 | 134,394 | N/A |
| 06/30/23 | 1,503 | 731 | 2,234 | 0 | 0 | 0 | 2,234 | 0 | 136,628 | N/A |
| FY 2023 | \$6,213 | \$2,732 | \$8,945 | \$0 | \$0 | \$0 | \$8,945 | \$0 | \$136,628 | N/A |
| 09/30/23 | 1,762 | 316 | 2,078 | 0 | 0 | 0 | 2,078 | 0 | 138,706 | N/A |
| 12/31/23 | 1,762 | 329 | 2,092 | 0 | 0 | 0 | 2,092 | 0 | 140,798 | N/A |
| 03/31/24 | 1,762 | 321 | 2,084 | 0 | 0 | 0 | 2,084 | 0 | 142,881 | N/A |
| 06/30/24 | 1,745 | 327 | 2,072 | 0 | 0 | 0 | 2,072 | 0 | 144,954 | N/A |
| FY 2024 | \$7,032 | \$1,294 | \$8,326 | \$0 | \$0 | \$0 | \$8,326 | \$0 | \$144,954 | N/A |
| 09/30/24 | 1,745 | 336 | 2,082 | 0 | 0 | 0 | 2,082 | 0 | 147,035 | N/A |
| 12/31/24 | 1,745 | 351 | 2,096 | 0 | 0 | 0 | 2,096 | 0 | 149,131 | N/A |
| 03/31/25 | 1,745 | 342 | 2,087 | 0 | 0 | 0 | 2,087 | 0 | 151,219 | N/A |
| 06/30/25 | 1,723 | 349 | 2,073 | 0 | 0 | 0 | 2,073 | 0 | 153,291 | N/A |
| FY 2025 | \$6,959 | \$1,379 | \$8,338 | \$0 | \$0 | \$0 | \$8,338 | \$0 | \$153,291 | N/A |
| 09/30/25 | 1,723 | 364 | 2,088 | 0 | 0 | 0 | 2,088 | 0 | 155,379 | N/A |
| 12/31/25 | 1,723 | 381 | 2,104 | 0 | 0 | 0 | 2,104 | 0 | 157,483 | N/A |
| 03/31/26 | 1,723 | 375 | 2,098 | 0 | 0 | 0 | 2,098 | 0 | 159,581 | N/A |
| 06/30/26 | 1,713 | 387 | 2,100 | 0 | 0 | 0 | 2,100 | 0 | 161,681 | N/A |
| FY 2026 | \$6,882 | \$1,508 | \$8,390 | \$0 | \$0 | \$0 | \$8,390 | \$0 | \$161,681 | N/A |
| 09/30/26 | 1,713 | 406 | 2,119 | 0 | 0 | 0 | 2,119 | 0 | 163,801 | N/A |
| 12/31/26 | 1,713 | 430 | 2,143 | 0 | 0 | 0 | 2,143 | 0 | 165,944 | N/A |
| 03/31/27 | 1,713 | 422 | 2,135 | 0 | 0 | 0 | 2,135 | 0 | 168,079 | N/A |
| 06/30/27 | 1,711 | 439 | 2,150 | 0 | 0 | 0 | 2,150 | 0 | 170,229 | N/A |
| FY 2027 | \$6,850 | \$1,697 | \$8,548 | \$0 | \$0 | \$0 | \$8,548 | \$0 | \$170,229 | N/A |
| 09/30/27 | 1,711 | 462 | 2,173 | 0 | 0 | 0 | 2,173 | 0 | 172,403 | N/A |
| 12/31/27 | 1,711 | 493 | 2,204 | 0 | 0 | 0 | 2,204 | 0 | 174,607 | N/A |
| 03/31/28 | 1,711 | 485 | 2,196 | 0 | 0 | 0 | 2,196 | 0 | 176,803 | N/A |
| 06/30/28 | 1,712 | 506 | 2,218 | 0 | 0 | 0 | 2,218 | 0 | 179,020 | N/A |
| FY 2028 | \$6,846 | \$1,945 | \$8,791 | \$0 | \$0 | \$0 | \$8,791 | \$0 | \$179,020 | N/A |
| 09/30/28 | 1,712 | 540 | 2,252 | 0 | 0 | 0 | 2,252 | 0 | 181,272 | N/A |
| 12/31/28 | 1,712 | 582 | 2,294 | 0 | 0 | 0 | 2,294 | 0 | 183,566 | N/A |
| 03/31/29 | 1,712 | 572 | 2,284 | 0 | 0 | 0 | 2,284 | 0 | 185,850 | N/A |
| 06/30/29 | 1,708 | 603 | 2,311 | 0 | 0 | 0 | 2,311 | 0 | 188,161 | N/A |
| FY 2029 | \$6,844 | \$2,297 | \$9,141 | \$0 | \$0 | \$0 | \$9,141 | \$0 | \$188,161 | N/A |