

Calculation of 2026 APEI Capital Distribution

City of Whittier -- APRA ID: 416C

**Calculated Based on Contributions, Losses, and Dividends for Policy Years 2002/2003 through 2024/2025
plus the 2025 APEI Capital Distribution**

	Sum of All Former APEI Members	Sum of Former APEI Members Qualifying for a 2026 APEI Capital Contribution	City of Whittier
Total Contributions 2002/03 - 2024/25:	332,441,516	196,951,449	1,927,370
Total Losses Paid PY 2002/03 through 2024/25:	306,485,004	60,676,811	1,481,510
Net Contributions:	25,956,513	136,274,638	445,861
Total Member Dividends Paid through 7/1/2024:	12,239,058	7,525,374	2,354
Total Capital Distribution paid June 2025:	1,999,415	1,816,443	9,176
Net Contribution less Dividends and Capital Distributions:	11,718,040	126,932,821	434,331
City of Whittier's share of the 2026 Capital Distribution:			0.34%
Total 2026 APEI Capital Distribution:			1,509,856
City of Whittier's 2026 Capital Distribution:			5,166

Members qualify for a Capital Distribution if they still exist, and if their Net Contribution Less Dividends and 2025 Capital Distribution is > \$0

A member's share of the distribution is proportional to their share of the Net Contribution less Dividends and the 2025 Capital Distribution for Qualifying Members

Total Losses Paid are as of 3/31/26 and exclude amounts paid by the member under the Deductible or Shared Legal