

Bickmore



Public Sector Workers' Compensation Data Elements

Background

California public entities that are self-insured for workers' compensation are required to file a Public Self-Insurers' Annual Report with the State of California Department of Industrial Relations, Office of Self Insurance Plans (DIR OSIP). There are currently 447 individual public entities and 89 joint powers agencies reporting to DIR OSIP. The specific requirements for Public Self-Insurers' Annual Report are described in California Regulations Title 8, Article 5, Section 15250, Subsection (c). These requirements have been in effect since 1972, with various amendments since that time.

Labor Code Section 3702.2 is a result of the enactment of SB 863 (2013). The section states:

- (a) All self-insured employers shall file a self-insurer's annual report in a form prescribed by the director. Public self-insured employers shall provide detailed information as the director determines necessary to evaluate the costs of administration, workers' compensation benefit expenditures, and solvency and performance of the public self-insured employers, on a schedule established by the director. The director may grant deferrals to public self-insured employers that are not yet capable of accurately reporting the information required, giving priority to bringing larger programs into compliance with the more detailed reporting.*

Bickmore was requested to assist the DIR OSIP with implementing of the expansion of workers' compensation data collection from public self-insurers as a result of Labor Code Section 3702.2. This includes both the individual self-insures entities and joint powers authorities (JPAs).

In addition, public entities also required to report transactional workers' compensation claims data to the Division of Workers' Compensation (DWC). DWC collects the information through the Electronic Data Interchange standards and protocols developed in conjunction with the International Association Industrial Accident Boards and Commissions (IAIABC). The system developed by the State of California for this purpose is the Workers' Compensation Information System (WCIS). This is specified in Labor Code Sections 138.6 and 138.7.

Purpose

The purpose of this project is to identify various data reporting elements which, once collected by the DIR OSIP, would further the intent of LC 3707.2. Specifically, the goal is to establish a database of workers' compensation information for use by public policymakers, regulators, public entities, and the service industry that supports public entity self-insurance in California. This database would allow for meaningful analysis, benchmarking, and better understanding of the human and financial impact of workers' compensation claims and related costs on both employees of the public sector and their public employers.

While identifying the data elements, we are aware of the desire of the DIR OSIP not to duplicate current reporting requirements which could be used to comply with LC 3702.2. Consequently, we have carefully analyzed the current reporting element contained in the: (1) Self-Insurer's Annual Report; (2) the WCIS first report of injury (FROI) and the Subsequent Report of Injury (SROI); and 3) the annual "Special Districts Financial Transactions Report" submitted by JPAs to the State Controller's Office, Division of Accounting and Reporting, Local Government Reporting Section.

Due to time limitations, we have not reviewed the reporting requirements of educational institutions to the State Department of Education. Nor have we had the opportunity to explore other state and federal reporting requirements for the many different types of public entities (such as higher educational institutions and transit agencies). There could be additional data sources such as the EDD, the State Department of Finance, Caltrans, and other state agencies that obtain certain budgetary and exposure information from all public entities.

Preliminary Analysis

Our preliminary analysis has focused on identifying and understanding the current reporting requirements specifically related to workers' compensation, such as the current Self-Insurers' Annual Report and the EDI reporting through the WCIS (FROIs and SROIs). In addition, Bickmore accessed prior research performed by its consultants on the subject of public sector workers' compensation costs, benchmarking, cost analyzes for the California Institute of Public Risk Analysis, the national effort through the Public Risk Database Project (PRDP), other subsequent efforts by committees of the California Association of Joint Powers Authorities (CAJPA), the Public Risk Management Association (PARMA), and the Examination of the California Self-Insured Workers' Compensation Program report prepared by Bickmore for CHSWC in 2014.

Bickmore was also able to obtain descriptions of data elements collected by the California Workers' Compensation Insurance Rating Bureau (WCIRB) and the California Workers' Compensation Institute (CWCI). The latter organization provided Bickmore with a copy of its "CWCI Industry Research Information System (IRIS) Primer," which lists the employer and claim information collected. This information is proprietary to the CWCI, but we were given permission to share it with the DIR OSIP for this project.

Recommended Data Elements

Our preliminary findings for the collection of data elements are divided into four major areas. Each one of these areas would require substantial augmentation from what is currently collected from current mandatory reporting:

- Employer characteristics and demographics (refer to Attachment A);
- Exposure information (refer to Attachment B);
- Claims, related claims costs, and incurred liabilities (refer to Attachment C); and

- Financial information for the evaluation of employer solvency and ability to pay benefits (refer to Attachment D).

Attachment E contains a partial listing of types of analyses and reports that could be generated from the expanded public entity database. Attachment F contains an illustration of 19 regions in California that could be utilized by the data base for geographic comparisons (this is used by the WCIRB for its geographic analyzes). Attachment G is the CWCI IRIS Primer. Attachment H is a copy of the current annual report filed with the State Controller's Office, with the sections relevant to self-insurance JPAs highlighted.

Conclusions and Recommendations

Based upon our research and analysis of existing reporting of the various data elements, we offer the following conclusions and recommendations.

1. **Amend and Expand the Self-Insurers' Annual Report.** We recommend the California Code of Regulations Article 8, Section 15251, subsection (c) (1) and (2) be amended and expanded to include sufficient detail to allow the DIR OSIP to collect the data elements recommended in this report for:
 - a. General Information and Demographic Characteristics;
 - b. Exposure Information;
 - c. Claims and Claims related expenses; and
 - d. Financial Reporting.

This information would be collected annually as it is now and would provide the DIR OSIP and other data users to perform extensive analytics, cost comparisons, and benchmarking not currently possible.

2. **Clarify that Public Entities Can Be Identified.** Currently, there is concern that LC 3702.2 (c) restricts the DIR OSIP from releasing results from the annual reports by entity. We do not believe this was the intent of this subsection, but this will need to be researched and clarified. Without the ability of data analysts to compare and make available to the public results by entity, the data utility will be limited significantly. Allowing the data to be released with entity identifiers will allow for more effective use of the data for benchmarking and greater transparency of public expenditures.
3. **Analyze the WCIRB Annual Report (pursuant to Insurance Code 11759.1).** In accordance with Insurance Code Section 11759.1, the Workers' Compensation Insurance Rating Bureau (WCIRB) collects and published data on the payments made by insurers on behalf of insured employers. The data are arrayed in such a way as to provide detailed breakdowns and comparisons of various medical and indemnity payments.

The WCIRB publishes data on indemnity payments for temporary disability, permanent total disability, permanent partial disability, death, funeral expense, life pensions, and educational vouchers. The WCIRB data on medical benefits display payments made to physicians, hospitals and pharmacies, directly to injured workers, payments for medical-legal evaluations, and capitated medical. The information is contained in the WCIRB's Annual Report "California Workers' Compensation Losses and Expenses" issued each year.

However, while detailed data about insurer payments are available from the WCIRB, data in sufficient detail about workers' compensation payments made by public agencies to perform a more thorough analysis is not available.

Comparable data on workers' compensation indemnity and medical payments on behalf of employees of public self-insured employers and public agencies would assist the community in comparing and contracting that information with payments from insurers.

4. **Conduct Further Study on Obtaining More Detailed Claims Information.** The DIR OSIP should explore the potential use of the CWCI IRIS system for collection of detailed claims cost data, rather than developing an entirely new database facility. The CWCI system has been developed and refined over the last 30 years and now includes some major public entity self-insurers and JPAs. As a result, CWCI has developed the protocols and mapping to accept and convert data from multiple data sources, such as major claims administration firms and claims management information systems vendors. This transactional database would provide much greater claims cost detail and would utilize certain parts of the DIR OSIP Self-Insurers Annual Report expanded database.

In addition, further analysis and detailed conversations should be held with DWC regarding the EDI/WCIS submissions from the public sector. Currently, public entities are having difficulty in complying with the reporting requirement of the WCIS. It requires the submissions of:

- First Report of Injury (FROI);
- Subsequent Report of Injury (SROI);
- Medical Bill Payment Records for all services paid or denied; and
- Annual Summary of Benefits - This is submitted for every claim with activity during the preceding year and is broken down by indemnity type, medical type, and allocated expense type.

Consideration should be given to either modifying the data submissions requirements for the WCIS or exploring whether public sector self-insureds could opt out of the WCIS provided the new data submissions to under LC 3702.2 are sufficiently detailed to replace the WCIS data requirements and could be provided to the DWC on a periodic

basis. Potentially, this could reduce duplication of reporting and increase public entity data submissions to WCIS through the new DIR OSIP-based system.

This issue of how the new public sector data collection effort will relate to the WCIS will require much more analysis and discussions with DWC and public entity data reporters.

5. **Require a Detailed Financial Section within the Self-Insurers' Annual Report.** Currently there is little data collected on the financial condition of self-insurance programs of public entities and JPAs. There is no financial data submitted to the DIR OSIP as part of the Self-Insurers' Annual Report. The financial data submitted to the State Controller's Office in the Special Districts Annual Financial Report is not useful or sufficiently detailed for self-insurance solvency purposes (which is a requirement of LC 3702.2).

The standard reporting form used by the State Controller's Office for self-insured JPAs is not appropriate and contains extensive fields that are not applicable. In addition, annual financial reports filed by self-insured public entities do not contain detailed breakdowns of the financial results of their workers compensation programs, regardless of whether such programs are budgeted through their general funds, enterprise funds, or trust funds

This issue was identified and studied in the report submitted by Bickmore to the California Commission of Health, Safety, and Workers' Compensation in 2014. We have prepared a draft form for consideration by the DIR OSIP for the purpose of obtaining a much greater level of detail about the financial practices and conditions of all public self-insured programs. We propose this financial data be requested annually as part of the Self-Insurers' Annual Report in a new, separate financial reporting section.

In addition to this reporting requirement the DIR OSIP may wish to consider other methods of financial monitoring of the financial ability of public sector employers to meet their financial obligations as self-insurers. One such method would be to periodically obtain financial ratings of all or selected self-insured entities which have such ratings established by such rating agencies as Moody's, Standard and Poor's, Fitch's, and similar companies. Public entities which have or seek financing for general obligation or revenue bonds would have such ratings. This would most likely be most, but not all, self-insured public entities.

During the last recession there were several self-insured public entities that entered into bankruptcy proceedings (under Chapter 9 of Federal bankruptcy laws) and as a result, generated concern at the state level about their ability to meet their workers' compensation obligations. There is no guaranty fund for the public sector, which would step in to meet the benefit payment obligations of a defaulting public employer. Although there has never been a default of a California public entity self-insured, there was concern it could happen. Self-insured municipalities and special districts were the most exposed to default due to the legal structure of such entities, compared to

educational institutions, counties and JPAs (which have joint and several liabilities among its members).

Next Steps

After this report and data elements have been reviewed in detail by the DIR OSIP, we recommend another meeting of key stakeholders to discuss next steps, including but not limited to, consideration of the following.

- Consideration by the DIR OSIP of the recommended data elements and their possible inclusion in the Self-Insurer's Annual Report.
- Develop the new regulations needed to expand the Annual Report data. This would require a major rewrite of the current regulations in Sec. 15250 (Title 8, Article 5) dealing with public entities.
- Potential utilization of CWCI's IRIS database for collection of detailed transactional claims and claims cost information. We expect that this would require additional time to study and potentially implement, beyond that required to amend the current Public Entity Self-Insurer's Annual Report data elements and forms. In previous meetings with DIR OSIP, Bickmore presented a potential organizational structure that would allow it to utilize outside entities with specialized expertise and interest in performing data collection and analytics for the public sector. (Refer to Attachment I).
- Discussions with DWC regarding the expanded public sector data collection process that could potentially supplement the current requirements under LC 138.6-7. Continue dialogue with the public sector about the limitations and challenges of the current WCIS reporting requirements.
- Discussions with the State Controller's Office about the DIR OSIP's need for greater financial information and whether this data on JPAs would be of interest to the State Controller. Self-insured public entities currently report to the State Controller or the State Department of Education as part of their entities regular filings.
- Continued research of other state and federal agencies' data repositories for financial and exposure data.

Conclusion

It is important to have an ongoing monitoring and recording of the costs of the public agencies and the State of California because:

- Public agencies' employees represent a substantial fraction of the workforce. Data from the California Employment Development Department (EDD) shows that federal,

state, or local government employed approximately 18% of the workforce in California; 2.4 billion employees, with \$117 billion in wages and salaries.

- Public agencies' workers' compensation costs comprise about 20% of overall California workers' compensation costs; with over \$2 billion in benefits paid in Fiscal Year 2014/15 (refer to Attachment J).
- High Industrial injury and illness incidence rates and costs of state and local government are higher than private industries.

Having standardized data on workers' compensation payments would provide:

- Better accountability;
- Baseline information to monitor the impact of reforms.
- Comparative information for program cost-containment and benefit delivery effectiveness.

We look forward to presenting the findings and recommendations in the report with the project team and supporting this initiative in the future.

Attachments

- A. General Information and Demographics
- B. Exposure Data Elements
- C. Claim and Claim-Related Expense Data Elements
- D. Financial Reporting Data Elements
- E. Analysis and Reports for Public Entity Database
- F. California Regions
- G. CWCI IRIS Primer
- H. Annual Report
- I. Workers' Compensation Database Data Flow and Structure
- J. Statewide Totals Compiled by OSIO for Public Self-Insured Employers Annual Reports, 2014/15

JPA Profile

REF	JPA PROFILE DATA ELEMENTS
1	OSIP Certificate Number
2	FEIN
3	JPA Coverage Type - Primary or Excess
4	JPA Name
5	JPA Address 1 and 2
6	JPA City
7	JPA State
8	JPA Zip
9	JPA County
10	JPA Website
11	Primary Contact Name
12	Primary Contact Phone
13	Primary Contact E-Mail
14	JPA Administration Staffing
14.01	In-House
14.02	Staff of Member Entity
14.03	Contract with Administration Firm
14.04	Other
15	List of Members with OSIP Cert #s
16	Record Storage Location
17	Excess Insurance Provider
18	Self-Insured Retention
19	Aggregate Stop Loss Coverage
20	Name of Insurance Broker for Excess WC Placement
21	Claims Administrator FEIN
22	OSIP TPA Certificate Number
23	Claims Administration Firm Name
24	Claims Administrator Address 1 and 2
25	Claims Administrator City
26	Claims Administrator State
27	Claims Administrator Zip
28	Name of Actuarial Firm
29	Name of Financial Auditor

JPA Member Profile

REF	JPA MEMBER PROFILE DATA ELEMENTS
1	OSIP Certificate Number of JPA
2	OSIP Affiliate Certificate Number
3	FEIN
4	Entity (Employer) Name
5	Employer Address 1 and 2
6	Employer City
7	Employer State
8	Employer Zip
9	Employer County
10	Employer Website
11	Entity Type (Select one from below):
11.01	State or State Agency
11.02	County
11.03	Municipality
11.04	School - Primary
11.05	School - Middle
11.06	School- High School
11.07	School- K12 Unified School District
11.08	School- County Office of Education
11.09	School- Includes COE (Y/N)?
11.10	School- Charter (Y/N)
11.11	College (2 year)
11.12	University (4 year)
11.13	Special District - Airport
11.14	Special District - Cemetery
11.15	Special District - Community Services
11.16	Special District - Fair Services
11.17	Special District - Fire
11.18	Special District - Flood Control
11.19	Special District - Hospital /Medical Services Authority
11.20	Special District - Housing Authority
11.21	Special District - Other
11.22	Special District - Parks and/or Recreation
11.23	Special District - Port Authority
11.24	Special District - Public Utilities
11.25	Special District - Reclamation
11.26	Special District - Redevelopment Agency
11.27	Special District - Sanitation and Waste Management

11.28	Special District - Transit
11.29	Special District - Vector/Mosquito Abatement
11.30	Special District - Water/Irrigation
12	Geographic Area Description (U.S. Census)
12.01	Urban (Over 1 million)
12.02	Suburban (Over 250,000)
12.03	Rural (Under 250,000)
12.04	Combined
13	Population (U.S. Census)
14	Region
15	Self-Insured Retention or Deductible

Individual Public Entity

REF	PUBLIC ENTITY PROFILE DATA ELEMENT
1	OSIP Certificate Number
2	FEIN
3	Entity (Employer) Name
4	Employer Address 1 and 2
5	Employer City
6	Employer State
7	Employer Zip
8	Employer County
9	Employer Website
10	Primary WC Contact Name
11	Primary WC Contact Phone
12	Primary WC Contact E-Mail
13	Entity Type (Select one from below):
13.01	State or State Agency
13.02	County
13.03	Municipality
13.04	School - Primary
13.05	School - Middle
13.06	School- High School
13.07	School- K12 Unified School District
13.08	School- County Office of Education
13.09	School- Includes COE (Y/N)?
13.10	School- Charter (Y/N)
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13.25	Special District - Reclamation
13.22	Special District - Redevelopment Agency
13.23	Special District - Sanitation and Waste Management
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13.25	Special District - Vector/Mosquito Abatement
13.26	Special District - Water/Irrigation
14	Geographic Area Description
14.01	Urban (Over 1 million)
14.02	Suburban (Over 250,000)
14.03	Rural (Under 250,000)
14.04	Combined
15	Population
16	Region
17	Record Storage Location
18	Excess Insurance Providers
19	Self-Insured Retentions
20	Aggregate Stop Loss Coverage Indicator
21	Name of Insurance Broker for Excess WC Placement
22	Third-Party Claims Administrator FEIN
23	OSIP TPA Certificate Number
24	Claims Administration Firm Name
25	Third-Party Claims Administrator Address 1 and 2
26	Third-Party Claims Administrator City
27	Third-Party Claims Administrator State
28	Third-Party Claims Administrator Zip
29	Name of Actuarial Firm
30	Name of Financial Auditor

Exposure Data Elements

REF	EXPOSURE DATA ELEMENTS
1	Annual Operating Expenditures (excluding capital expenditures)
2	Payroll (All Employees as reported to EDD on Form DE-3)
3	4850 Salary Continuation Benefits Provided (Y/N)
	Non-Safety Salary Continuation Benefits Provided (Y/N)
4	Payroll Of Safety Employees
5	Number of FTE BY DEPARTMENT
6	Number of Safety Employees (FTEs under LC 4850)
7	Number of Volunteers
8	Number of certificated employees (FTEs) (Schools only)
9	Number of classified employees (FTEs) (Schools only)
10	Average daily attendance (ADA) (Schools only)

Liabilities by Reporting Location

NOTE - Below the following abbreviations are used: Y1=most recent completed June/July period; Y2=next oldest June/July period, etc.

Current Form		Proposed Form	
REF	REPORTING INFORMATION	REF	REPORTING INFORMATION
1	Fiscal Year of Public Annual Report	1	Fiscal Year of Public Annual Report
2	Report Location Number (TPA_CERT_LOC_NBR)	2	Report Location Number (TPA_CERT_LOC_NBR)
3	Identification of Location (name)	3	Identification of Location (name)
REF	EMPLOYER INFORMATION	REF	EMPLOYER INFORMATION
4	Certificate Number	4	Certificate Number
5	Self Insured Employer	5	Self Insured Employer
6	Contact Address	6	Contact Address
7	Contact City	7	Contact City
8	Contact State	8	Contact State
9	Contact Zip Code	9	Contact Zip Code
REF	NUMBER OF CLAIMS	REF	NUMBER OF CLAIMS
10-15	All Cases Reported in Y1, Y2, ... Y5, and All Prior	10-20	All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
16-21	All Open Cases Reported in Y1, Y2, ... Y5, and All Prior	21-31	All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
22	Number of "Medical Only" Cases Reported in Y1	32-42	All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
23	Number of "Indemnity" Cases Reported in Y1	43-53	All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
24	Number of "Fatality" Cases Reported in Y1	54-64	All "Fatality" Cases Occurred in Y1, Y2, ... Y10, and All Prior
25	Number of "Litigated" Cases Reported in Y1	65-75	All "Litigated" Cases Occurred in Y1, Y2, ... Y10, and All Prior
26	Number of "Litigated" Cases Reported in All Prior	76-86	All "Future Medical" Cases Occurred in Y1, Y2, ... Y10, and All Prior
REF	INCURRED BENEFIT AMOUNTS	REF	INCURRED BENEFIT AMOUNTS
27-32	Incurred Indemnity for All Cases Reported in Y1, Y2, ... Y5, and All Prior	87-97	Incurred Indemnity for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
33-38	Incurred Indemnity for All Open Cases Reported in Y1, Y2, ... Y5, and All Prior	98-108	Incurred Indemnity for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
39-44	Incurred Medical for All Cases Reported in Y1, Y2, ... Y5, and All Prior	109-119	Incurred Medical for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
45-50	Incurred Medical for All Open Cases Reported in Y1, Y2, ... Y5, and All Prior	120-130	Incurred Medical for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		131-141	Incurred ALAE for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		142-152	Incurred ALAE for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		153-163	Incurred Indemnity for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		164-174	Incurred Indemnity for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		175-185	Incurred Medical for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		186-196	Incurred Medical for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		197-207	Incurred ALAE for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		208-218	Incurred ALAE for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior

Liabilities by Reporting Location

NOTE - Below the following abbreviations are used: Y1=most recent completed June/July period; Y2=next oldest June/July period, etc.

Current Form		Proposed Form	
REF	PAID BENEFIT AMOUNTS	REF	PAID BENEFIT AMOUNTS
51-56	Paid Indemnity for All Cases Reported in Y1, Y2, ... Y5, and All Prior	219-229	Paid Indemnity for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
57-62	Paid Indemnity for All Open Cases Reported in Y1, Y2, ... Y5, and All Prior	230-240	Paid Indemnity for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
63-68	Paid Medical for All Cases Reported in Y1, Y2, ... Y5, and All Prior	241-251	Paid Medical for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
69-74	Paid Medical for All Open Cases Reported in Y1, Y2, ... Y5, and All Prior	252-262	Paid Medical for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		263-273	Paid ALAE for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		274-284	Paid ALAE for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		285-295	Paid Indemnity for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		296-306	Paid Indemnity for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		307-317	Paid Medical for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		318-328	Paid Medical for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		329-339	Paid ALAE for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		340-350	Paid ALAE for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
REF	FUTURE BENEFIT AMOUNTS (derived/calculated)	REF	FUTURE BENEFIT AMOUNTS (derived/calculated)
75-80	Future Indemnity for All Cases Reported in Y1, Y2, ... Y5, and All Prior	351-361	Future Indemnity for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
81-86	Future Indemnity for All Open Cases Reported in Y1, Y2, ... Y5, and All Prior	362-372	Future Indemnity for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
87-92	Future Medical for All Cases Reported in Y1, Y2, ... Y5, and All Prior	373-383	Future Medical for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
93-98	Future Medical for All Open Cases Reported in Y1, Y2, ... Y5, and All Prior	384-394	Future Medical for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		395-405	Future ALAE for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		406-416	Future ALAE for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		417-427	Future Indemnity for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		428-438	Future Indemnity for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		439-449	Future Medical for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		450-460	Future Medical for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		461-471	Future ALAE for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		472-482	Future ALAE for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
REF	OTHER	REF	OTHER
99	Number of Employees in Y1	483	Number of Employees in Y1
100	Total Wages and salary in Y1	484	Total Wages and salary in Y1
101	LC § 4800/4850 benefits paid, excluding TD	485	LC § 4800/4850 benefits paid, excluding TD
102	TD benefits paid while receiving LC § 4800/4850 benefits paid	486	TD benefits paid while receiving LC § 4800/4850 benefits paid
103	List of ALL Open Indemnity Claims (by Year, Location)	487	List of ALL Open Indemnity Claims (by Year, Location)
		488-498	Total Subrogation Recoveries for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		499-509	Total Subrogation Recoveries for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
		510-520	Total Subrogation Recoveries for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior

Liabilities by Reporting Location

NOTE - Below the following abbreviations are used: Y1=most recent completed June/July period; Y2=next oldest June/July period, etc.

Current Form	Proposed Form
521-531	Total Subrogation Recoveries for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
532-542	Total Excess Recoveries for All "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
543-553	Total Excess Recoveries for All Open "Indemnity" Cases Occurred in Y1, Y2, ... Y10, and All Prior
554-564	Total Excess Recoveries for All "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior
565-575	Total Excess Recoveries for All Open "Medical Only" Cases Occurred in Y1, Y2, ... Y10, and All Prior

Annual Financial Report
Self-Insured Public Entity and Joint Powers Authorities
Workers' Compensation

A. General Information

1. Entity's Fiscal Year: ___/___/___ to ___/___/___
2. Date of most recent audited financial statement: ___/___/___

Covering fiscal year ending: ___/___/___

Name of financial auditor: _____

3. Were the workers' compensation claims liabilities recorded in the financial statement?

Yes

No

If "Yes," were the liabilities estimated by an actuary? Name of firm:

If "No," how were the claims liabilities estimated?

Claims reserves from claims administrator

Statistician (non-actuary)

Other: _____

4. Did the claims liabilities include provisions for future:

- a. Allocated loss adjustment expenses (ALAE)

Yes

No

- b. Unallocated loss adjustment expenses (ULAE)

Yes

No

5. Were the claims liabilities discounted?

Yes Discount rate (%): _____

No

B. Balance Sheet Information from Audited Financial Statement

1. JPAs

Assets

a.	Cash and investments	\$ _____
b.	Accounts receivables	_____
c.	Amounts due from other funds	_____
d.	Reinsurance/Excess recoveries	_____
e.	Other assets	_____
	Total Assets	\$ _____

Liabilities

a.	Case reserves (including ALAE)*	\$ _____
b.	Incurred but not reported claims*	_____
c.	ULAE	_____
d.	Dividends payable	_____
e.	Other liabilities	_____
	Total Liabilities	\$ _____

* Limit to self-insured retention or reinsurance attachment level.

Net Position (Fund Balances)

a.	Restricted Net Position	\$ _____
b.	Designated Net Position	\$ _____
c.	Unrestricted Net Position	\$ _____

2. Individual Public Entities

a. In what type of fund is workers' compensation financial activity budgeted and accounted for:

- General Fund
- Enterprise Fund
- Internal Service Fund

b. Is the fund dedicated to workers' compensation activities only?

- Yes
- No

If no, what other activities are included in the fund?

c. Are there assets in the fund set aside and maintained by the entity for the liabilities identified in B (1) above?

- Yes
- No

If yes, are the assets for workers' compensation liabilities:

- Equal to the liabilities
- Below the liabilities
- Above the liabilities

Total Assets earmarked in the audited financial statement

\$ _____

C. Statement of Revenues and Expenses from Audited Financial Statement

1. Income

- a. Contribution from Members (JPAs) or Departments \$ _____
- b. Assessment Income _____
- c. Investment Income _____
- d. Other Income _____

2. Expenses

- a. Claims \$ _____
- b. Claim Adjusting _____
- c. Excess and Reinsurance _____
- d. Cost Containment Programs _____
- e. Risk Control _____
- f. Broker Fees _____
- g. General, Administrative, and Professional Fees _____
- h. Salaries and Wages _____
- i. Dividends _____
- j. Transfers to Other Funds _____

3. Other

- a. Fund Equity, Beginning of Period \$ _____
- b. Fund Equity, End of Period \$ _____

D. Other Information

1. Were the contributions in (C) above based upon an actuarial estimate?

Yes

No

If yes, were the contributions based upon expected costs on a:

Cash flow basis (non-accrual, pay as you go)

Accrual Basis

If accrual basis, were the contributions:

Below expected costs

At expected costs

Above expected costs

If higher, at what actuarial confidence level: _____%

Completed by: _____

Title: _____

Date: _____

Attested to by: _____

Title: _____

Date: _____

Public Entity Workers' Compensation Database Analyses and Reports

The following is a partial list of analyses, ratios, and reports which could be performed from an expanded Annual Report.

1. Dimensions

- Type of Public Agency
- Size of Public Agency
- Payroll Classifications
- Geographic Locations (see attached map of regions)

2. Benchmarking, Statistical, and Trends – Aggregate and by Type of Agency

- Exposure
 - Exposure Units by Type of Public Agency
 - Exposure Units by Geographical Location
 - Payroll of Public Self-Insured Employees (Safety and Non-Safety or by classification code)
 - Number of Public Self-Insured Employees (Safety and Non-Safety or by classification code)
- Claims
 - Incident Ratio Analysis - per Employee
 - Incident Ratio Analysis - per \$100 of Payroll
 - Total Claim Dollars - per 100 Employees
 - Total Claim Dollars - per \$100 of Payroll

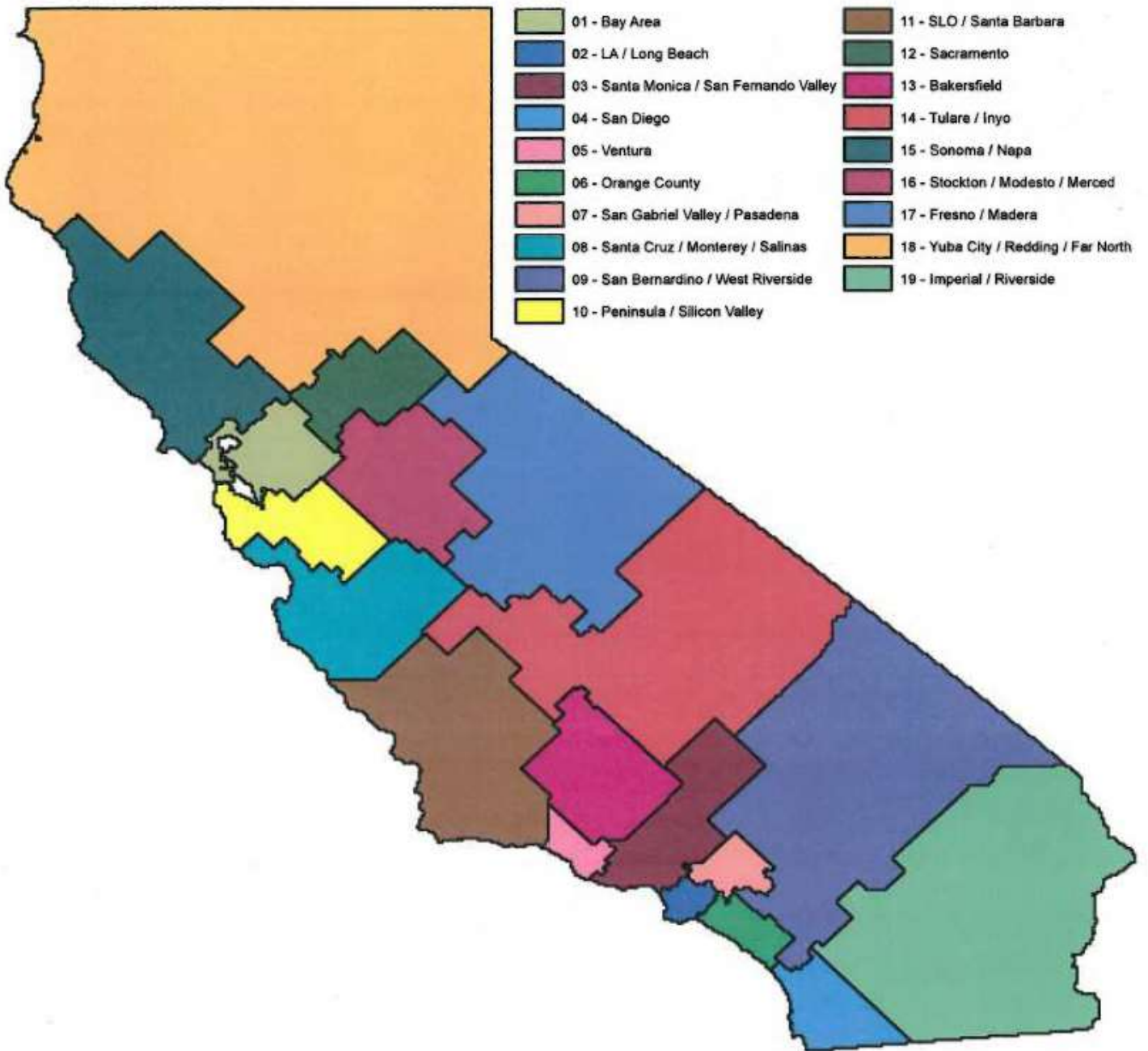
3. Analyses/Averages/Trends – Aggregate and by Type of Agency

<u>Report Type</u>	<u>Description</u>
Timing Reports	Date of Report to Claim Provider – Date of First Action
Timing Reports	Date of Loss – Date Closed
Reserve Reports	Reserve Change Report
Claims Expenses by Type	Indemnity Payments & Amounts Incurred – TD
Claims Expenses by Type	Indemnity Payments & Amounts Incurred – PD
Claims Expenses by Type	Indemnity Payments & Amounts Incurred – 4850
Claims Expenses by Type	Indemnity Payments & Amounts Incurred – Voc Rehab (prior to 1/2004)
Claims Expenses by Type	Indemnity Payments/Amounts Incurred – SJBD (on or after 1/2004)
Claims Expenses by Type	Medical Payment and Amount Incurred

Claims Expenses by Type	Medical Payments by Provider Specialty Type <i>(General Physician, Chiropractor, Hospitals, Clinics, Physical Therapy, Orthopedics, Surgery, Radiology, Physical Medicine, Acupuncture, Occupational Medicine, Neurology, Dentists, Psychiatry)</i>
Claims Expenses by Type	Costs of Medical/Legal Evaluations Provider Type (see above)
Claims Expenses by Type	ALAE Payments/Reserves (claims adjusting and defense costs)
Cost Containment Reports	Utilization Review Savings
Cost Containments Reports	Medical Bill Review Savings
Litigation Reports	Average Cost of Litigated Claims
Litigation Reports	Litigation Ratios
Resolution Reports	Recoveries/Subrogation
Resolution Reports	Average Settlements/Claim Type
Financial Analysis	Loss Development Factors Report
Financial Analysis	Trended Loss Report
Financial Analysis	Frequency/Severity Analysis
Financial Analysis	Stratified Claims Layer Report
Loss Prevention	Frequency/Severity of Nature of Injury
Loss Prevention	Frequency/Severity by Type of Injury
Loss Prevention	Frequency/Severity by Body Part

4. Special Studies

Pre-Reform/Post-Reform Comparisons
Largest Claims (\$ Severity)
Fatalities
Financial Solvency and Funding
Contribution/Net Assets
Program Costs - Average Costs of Workers' Compensation Program (excluding claims costs)
Program Costs – Cost of Excess Coverage/Excess Insurers/Reinsurers
MPN/Network Penetration and Savings



SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

District Name: _____

SCO Reporting Year: **20**_____

ID Number: _____

Fiscal Year Ended: _____ (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 740
Sacramento, CA 95816

District Name:

Special Districts Financial Transactions Report

Comments for the Special District Report

Fiscal Year:

20__

Comment

District Name:

Special Districts Financial Transactions Report

General Information

Fiscal Year

20__

Mailing Address

Street 1

Is Address Changed?

Street 2

City

State

CA

Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Name:

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 20__

General and
Special Revenue
Funds

Debt Service
Funds

Capital Projects
Funds

A

B

C

Non-Enterprise Activity

--

Taxes and Assessments

Current Secured and Unsecured (1%)

--	--

Voter Approved Taxes

--	--

Property Assessments

--	--

Special Assessments (Mello/Roos, Mark/Roos)

--	--

Prior Year Taxes and Assessments

--	--

Penalties and Cost on Delinquent Taxes
and Assessments

--	--

Licenses, Permits, and Franchises

--

Fines, Forfeits, and Penalties

--

Revenue From Use of Money and Property

Interest Income

--	--	--

Rents, Concessions and Royalties

--	--

Federal

Aid for Construction

--	--	--

Other Federal

--	--	--

State

Aid for Construction

--	--	--

State Water Project

--	--	--

Homeowners Property Tax Relief

--	--

Timber Yield

--	--

Other State

--	--	--

Other Governmental Agencies

Redevelopment Pass-Through

--	--	--

Other

--	--	--

Charges for Current Services

--	--

Contributions From Property Owners

--	--	--

Self Insurance Only

Member Contributions

--

Claim Adjustments

--

Other Revenues

--	--	--

Total Revenues

--	--	--

Expenditures

Salaries and Wages

--

Employee Benefits

--

Services and Supplies

--

Self Insurance Only - Claims Paid

--

District Name:

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 20__

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Contributions to Outside Agencies			
Debt Service			
Retirement of Long-Term Debt			
Interest on Long-Term Debt			
Interest on Short-Term Notes and Warrants			
Fixed Assets			
Other Expenditures			
Total Expenditures			
Revenues Over (Under) Expenditures			
Financing Sources and Uses			
Proceeds of Long-Term Debt			
Proceeds of Refunding Debt			
Payments to Refunded Debt Escrow Agent			
Inception of Lease Purchase Agreements			
Other Financing Sources			
Other Financing Uses			
Operating Transfers In (Intra-District)			
Operating Transfers Out (Intra-District)			
Total Other Financing Sources (Uses)			
Revenues/Sources Over (Under) Expenditures/Uses			
Fund Equity, Beginning of Period			
Prior Period Adjustments			
Residual Equity Transfers			
Other			
Fund Equity, End of Period			

District Name:

Special Districts Financial Transactions Report - Airport Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Operating Revenues

Landing Fees	<input type="text"/>
Aircraft Storage Fees	<input type="text"/>
Fuel Flowage Fees	<input type="text"/>
Concessions	<input type="text"/>
Rents and Leases	<input type="text"/>
Sales and Services	<input type="text"/>
Other Operating Revenues	<input type="text"/>

Total Operating Revenues

Operating Expenses

Administration	<input type="text"/>
----------------	----------------------

Maintenance and Operation

Landing Areas	<input type="text"/>
Terminal Buildings and Areas	<input type="text"/>
Other Buildings and Areas	<input type="text"/>
General Shop and Equipment	<input type="text"/>
Cost of Sales and Services	<input type="text"/>
Depreciation and Amortization	<input type="text"/>
Other Operating Expenses	<input type="text"/>

Total Operating Expenses

Operating Income (Loss)

Non-Operating Revenues

Interest Income	<input type="text"/>
Rents, Leases and Franchises	<input type="text"/>

Taxes and Assessments

Current Secured and Unsecured (1%)	<input type="text"/>
Voter Approved Taxes	<input type="text"/>
Property Assessments	<input type="text"/>
Special Assessments	<input type="text"/>
Prior Year Taxes and Assessments	<input type="text"/>
Penalties and Cost on Delinquent Taxes and Assessments	<input type="text"/>

Federal

Aid for Construction	<input type="text"/>
Other Federal	<input type="text"/>

State

Aid for Construction	<input type="text"/>
State Water Project	<input type="text"/>

District Name:

Special Districts Financial Transactions Report - Airport Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Homeowners Property Tax Relief	
Timber Yield	
State Other and In-Lieu Taxes	
Other Governmental Agencies	
Redevelopment Pass-Through	
Other	
Other Non-Operating Revenues	
Total Non-Operating Revenues	
Non-Operating Expenses	
Interest on Long-Term Debt	
Other Interest	
Other Non-Operating Expenses	
Total Non-Operating Expenses	
Non-Operating Income (Loss)	
Income (Loss) Before Operating Transfers	
Operating Transfers In (Intra-District)	
Operating Transfers Out (Intra-District)	
Net Income (Loss)	
Fund Equity, Beginning of Period	
Contributed Capital	
Federal	
State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Period Adjustments	
Residual Equity Transfers	
Other	
Fund Equity, End of Period	

District Name:

Special Districts Financial Transactions Report - Electric Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Operating Revenues

Sales of Electric Energy

Residential	<input type="text"/>
Business and Industrial	<input type="text"/>
Rural	<input type="text"/>
Sales to Public Authorities	<input type="text"/>
Sales for Resale	<input type="text"/>
Interdepartmental	<input type="text"/>
Other Sales	<input type="text"/>

Other Electric Revenues

Servicing of Customer Installations	<input type="text"/>
Service Type Assessments	<input type="text"/>
Other	<input type="text"/>

Total Operating Revenues

Operating Expenses

Production

Power Generation	<input type="text"/>
Purchased Power	<input type="text"/>
Other Production Expenses	<input type="text"/>

Other Operating Expenses

Transmission	<input type="text"/>
Distribution	<input type="text"/>
Customer Accounts	<input type="text"/>
Administration and General	<input type="text"/>
Depreciation and Amortization	<input type="text"/>
Other Operating Expenses	<input type="text"/>

Total Operating Expenses

Operating Income (Loss)

Non-Operating Revenues

Interest Income	<input type="text"/>
Rents, Leases and Franchises	<input type="text"/>

Taxes and Assessments

Current Secured and Unsecured (1%)	<input type="text"/>
Voter Approved Taxes	<input type="text"/>
Property Assessments	<input type="text"/>
Special Assessments	<input type="text"/>
Prior Year Taxes and Assessments	<input type="text"/>
Penalties and Cost on Delinquent Taxes and Assessments	<input type="text"/>

District Name:

Special Districts Financial Transactions Report - Electric Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Federal

Aid for Construction
Other Federal

State

Aid for Construction
State Water Project
Homeowners Property Tax Relief
Timber Yield
State Other and In-Lieu Taxes

Other Governmental Agencies

Redevelopment Pass-Through
Other
Other Non-Operating Revenues

Total Non-Operating Revenues

Non-Operating Expenses

Interest on Long-Term Debt
Other Interest
Other Non-Operating Expenses

Total Non-Operating Expenses

Non-Operating Income (Loss)

Income (Loss) Before Operating Transfers

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

Net Income (Loss)

Fund Equity, Beginning of Period

Contributed Capital

Federal
State
Other Governmental Agencies
Non-Governmental Agencies
Prior Period Adjustments
Residual Equity Transfers
Other

Fund Equity, End of Period

District Name:

Special Districts Financial Transactions Report - Harbor and Port Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Operating Revenues

Marine

Dockage	<input type="text"/>
Wharfage	<input type="text"/>
Storage, Demurrage and Space Rental	<input type="text"/>
Loading and Unloading	<input type="text"/>
Service Charges - Bulkloader	<input type="text"/>
Service Charges - Cargo	<input type="text"/>
Stevedoring	<input type="text"/>
Other Sales and Services	<input type="text"/>

Harbor

Slip Rentals	<input type="text"/>
Launching Charges	<input type="text"/>
Fuel Sales	<input type="text"/>
Rents and Concessions	<input type="text"/>
Other Sales and Services	<input type="text"/>

Total Operating Revenues

Operating Expenses

Operating and Security	<input type="text"/>
Maintenance	<input type="text"/>
Administration and General	<input type="text"/>
Depreciation and Amortization	<input type="text"/>
Other Operating Expenses	<input type="text"/>

Total Operating Expenses

Operating Income (Loss)

Non-Operating Revenues

Interest Income	<input type="text"/>
Rents, Leases and Franchises	<input type="text"/>

Taxes and Assessments

Current Secured and Unsecured (1%)	<input type="text"/>
Voter Approved Taxes	<input type="text"/>
Property Assessments	<input type="text"/>
Special Assessments	<input type="text"/>
Prior Year Taxes and Assessments	<input type="text"/>
Penalties and Cost on Delinquent Taxes and Assessments	<input type="text"/>

District Name:

Special Districts Financial Transactions Report - Harbor and Port Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Federal

Aid for Construction

Other Federal

State

Aid for Construction

State Water Project

Homeowners Property Tax Relief

Timber Yield

State Other and In-Lieu Taxes

Other Governmental Agencies

Redevelopment Pass-Through

Other

Other Non-Operating Revenues

Total Non-Operating Revenues

Non-Operating Expenses

Interest on Long-Term Debt

Other Interest

Other Non-Operating Expenses

Total Non-Operating Expenses

Non-Operating Income (Loss)

Income (Loss) Before Operating Transfers

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

Net Income (Loss)

Fund Equity, Beginning of Period

Contributed Capital

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Year Adjustments

Residual Equity Transfers

Other

Fund Equity, End of Period

District Name:

Special Districts Financial Transactions Report - Hospital Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Operating Revenues

Daily Hospital Services

Ambulatory Services

Ancillary Services

Gross Patient Revenue

Deductions From Revenue

Provisions for Bad Debts

Medicare Contractual Adjustments

Medi-Cal Contractual Adjustments

Other Contractual Adjustments

Charity Discounts

Restricted Donations and Subsidies for Indigent Care

Other Deductions

Total Deductions From Revenue

Capitation Premium Revenue

Medicare Capitation Premium Revenue

Medi-Cal Capitation Premium Revenue

Other Capitation Premium Revenue

Total Capitation Premium Revenue

Net Patient Revenues

Other Operating Revenues

Total Operating Revenues

Operating Expenses

Daily Hospital Services

Ambulatory Services

Ancillary Services

Research Services

Education Costs

General Services

Fiscal Services

Administrative Services

Unassigned Costs

Purchased Inpatient Services

Purchased Outpatient Services

Total Operating Expenses

Operating Income (Loss)

District Name:

Special Districts Financial Transactions Report - Hospital Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Non-Operating Revenues

Gains on Sale of Hospital Property	<input type="text"/>
Maintenance of Restricted Funds Revenue	<input type="text"/>
Unrestricted Contributions	<input type="text"/>
Donated Services	<input type="text"/>
Income, Gains and Losses from Unrestricted Investments	<input type="text"/>
Unrestricted Income from Endowment Funds	<input type="text"/>
Unrestricted Income from Other Restricted Funds	<input type="text"/>
Term Endowment Funds Becoming Unrestricted	<input type="text"/>
Transfers from Restricted Funds for Non-Operating Expenses	<input type="text"/>
Physicians Offices and Other Rental Revenue	<input type="text"/>
Medical Office Building Revenue	<input type="text"/>
Child Care Services Revenue (Non-Employees)	<input type="text"/>
Family Housing Revenue	<input type="text"/>
Retail Operations Revenue	<input type="text"/>

Taxes and Assessments

Current Secured and Unsecured (1%)	<input type="text"/>
Voter Approved Taxes	<input type="text"/>
Property Assessments	<input type="text"/>
Special Assessments	<input type="text"/>
Prior Year Taxes and Assessments	<input type="text"/>
Penalties and Cost on Delinquent Taxes and Assessments	<input type="text"/>

Federal

Aid for Construction	<input type="text"/>
Other Federal	<input type="text"/>

State

Aid for Construction	<input type="text"/>
State Water Project	<input type="text"/>
Homeowners Property Tax Relief	<input type="text"/>
Timber Yield	<input type="text"/>
State Other and In-Lieu Taxes	<input type="text"/>

Other Governmental Agencies

Redevelopment Pass-Through	<input type="text"/>
Other	<input type="text"/>
Other Non-Operating Revenues	<input type="text"/>

Total Non-Operating Revenues

<input type="text"/>

District Name:

Special Districts Financial Transactions Report - Hospital Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Non-Operating Expenses

Losses on Sale of Hospital Property

Maintenance of Restricted Funds Expenses

Physicians Office and Other Rental Expense

Medical Office Building Expense

Child Care Services Expense (Non-Employees)

Family Housing Expense

Retail Operations Expense

Other Non-Operating Expenses

Total Non-Operating Expenses

Non-Operating Income (Loss)

Extraordinary Items

Net Income (Loss)

Fund Equity, Beginning of Period

Contributed Capital

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Period Adjustments

Residual Equity Transfers

Other

Fund Equity, End of Period

District Name:

Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Operating Revenues

Service Charges	<input type="text"/>
Permit and Inspection Fees	<input type="text"/>
Connection Fees	<input type="text"/>
Standby and Availability Charges	<input type="text"/>
Service Type Assessments	<input type="text"/>
Other Services	<input type="text"/>
Sales	<input type="text"/>

Total Operating Revenues

Operating Expenses

Sewage Collection	<input type="text"/>
Sewage Treatment	<input type="text"/>
Sewage Disposal	<input type="text"/>
Solid Waste Disposal	<input type="text"/>
Administration and General	<input type="text"/>
Depreciation and Amortization	<input type="text"/>
Other Operating Expenses	<input type="text"/>

Total Operating Expenses

Operating Income (Loss)

Non-Operating Revenues

Interest Income	<input type="text"/>
Rents, Leases and Franchises	<input type="text"/>

Taxes and Assessments

Current Secured and Unsecured (1%)	<input type="text"/>
Voter Approved Taxes	<input type="text"/>
Property Assessments	<input type="text"/>
Special Assessments	<input type="text"/>
Prior Year Taxes and Assessments	<input type="text"/>
Penalties and Cost on Delinquent Taxes and Assessments	<input type="text"/>

Federal

Aid for Construction	<input type="text"/>
Other Federal	<input type="text"/>

State

Aid for Construction	<input type="text"/>
State Water Project	<input type="text"/>
Homeowners Property Tax Relief	<input type="text"/>
Timber Yield	<input type="text"/>

District Name:

Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

State Other and In-Lieu Taxes	
Other Governmental Agencies	
Redevelopment Pass-Through	
Other	
Other Non-Operating Revenues	
Total Non-Operating Revenues	
Non-Operating Expenses	
Interest on Long-Term Debt	
Other Interest	
Other Non-Operating Expenses	
Total Non-Operating Expenses	
Non-Operating Income (Loss)	
Income (Loss) Before Operating Transfers	
Operating Transfers In (Intra-District)	
Operating Transfers Out (Intra-District)	
Net Income (Loss)	
Fund Equity, Beginning of Period	
Contributed Capital	
Federal	
State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Period Adjustments	
Residual Equity Transfers	
Other	
Fund Equity, End of Period	

District Name:

Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Operating Revenues

Water Sales

Residential	<input type="text"/>
Business	<input type="text"/>
Industrial	<input type="text"/>
Irrigation	<input type="text"/>
Sales for Resale	<input type="text"/>
Interdepartmental	<input type="text"/>
All Other Sales	<input type="text"/>

Water Services

Fire Prevention	<input type="text"/>
Ground Water Replenishment	<input type="text"/>
Standby or Availability Charges	<input type="text"/>
Service Type Assessments	<input type="text"/>
All Other	<input type="text"/>

Total Operating Revenues

Operating Expenses

Source of Supply

Water Purchases	<input type="text"/>
Ground Water Replenishment	<input type="text"/>
Other	<input type="text"/>

Other Operating Expenses

Pumping	<input type="text"/>
Water Treatment	<input type="text"/>
Administration and General	<input type="text"/>
Customer Accounts	<input type="text"/>
Transmission and Distribution	<input type="text"/>
Depreciation and Amortization	<input type="text"/>
Other	<input type="text"/>

Total Operating Expenses

Operating Income (Loss)

Non-Operating Revenues

Interest Income	<input type="text"/>
Rents, Leases and Franchises	<input type="text"/>

Taxes and Assessments

Current Secured and Unsecured (1%)	<input type="text"/>
Voter Approved Taxes	<input type="text"/>
Property Assessments	<input type="text"/>

District Name:

Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20__

Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	
Federal	
Aid for Construction	
Other Federal	
State	
Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	
Timber Yield	
State Other and In-Lieu Taxes	
Other Governmental Agencies	
Redevelopment Pass-Through	
Other	
Other Non-Operating Revenues	
Total Non-Operating Revenues	
Non-Operating Expenses	
Interest on Long-Term Debt	
Other Interest	
Other Non-Operating Expenses	
Total Non-Operating Expenses	
Non-Operating Income (Loss)	
Income (Loss) Before Operating Transfers	
Operating Transfers In (Intra-District)	
Operating Transfers Out (Intra-District)	
Net Income (Loss)	
Fund Equity, Beginning of Period	
Contributed Capital	
Federal	
State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Period Adjustments	
Residual Equity Transfers	
Other	
Fund Equity, End of Period	

District Name:

**Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 20__

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities				
Enterprise Fund Equities				
Airport				
Electric				
Harbor and Port				
Hospital				
Waste Disposal				
Water				
Total Ending Fund Equities				

Transfers In Transfers Out Net
A B C

Consolidation of Transfers In and Transfer Out

General and Special Revenue Funds			
Debt Service Funds			
Capital Projects Funds			
Enterprise Activities			
Airport			
Electric			
Harbor and Port			
Waste Disposal			
Water			
Total			

District Name:

**Special Districts Financial Transactions Report
Appropriations Limit Information**

Appropriations Limit Information

Fiscal Year 20__

Appropriations Limit as of the End of the Fiscal Year

Total Annual Appropriations Subject to the Limit as of the End of the Fiscal Year

Amount (Over) Under the Appropriation Limit

District Name:

Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year 20__

District-wide or Improvement District/Zone	
Improvement/Zone (If Applicable)	
Type of Debt	
Activity	
Purpose of Issue	
Nature of Revenue Pledged	
Percent of Pledge	
Year of Authorization	
Principal Amount Authorized	
Principal Amount Issued	
Beginning Maturity Date	
Ending Maturity Date	
Principal Amount Unmatured, Beginning of Fiscal Year	
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

District Name:

Special Districts Financial Transactions Report - Long-Term Debt

Special Assessment, Mello-Roos and Mark-Roos

Fiscal Year 20__

Type of Debt

Activity

Purpose of Debt

Nature of Revenue Pledged

Percent of Pledge

Principal Amount Unmatured, Beginning of Fiscal Year

Adjustments - Increase (Decrease)

Principal Amount Issued During Fiscal Year

Principal Amount Matured During Fiscal Year

Principal Amount Unmatured, End of Fiscal Year

Principal Matured and Unpaid, End of Fiscal Year

Interest Matured and Unpaid, End of Fiscal Year

Delinquent Assessments Due for Principal, End of Fiscal Year

Delinquent Assessments Due for Interest, End of Fiscal Year

District Name:

Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Fiscal Year 20__

Type of Debt	
Activity	
Purpose of Debt	
Maximum Repayment, Beginning of Fiscal Year	
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	
Amount Received to Date	
Amount Expended to Date on Behalf of District	
Principal Amount Unmatured, Beginning of Fiscal Year	
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

District Name:

Special Districts Financial Transactions Report - Long-Term Debt

Time Warrants

Fiscal Year 20__

Activity	
Purpose of Debt	
Principal Amount Unmatured, Beginning of Fiscal Year	
Adjustments - Increase (Decrease)	
Principal Amount Acquired During Fiscal Year	
Principal Amount Matured During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	
Principal Amount in Default	
Interest in Default	
Principal Amount Due Not Presented	
Interest Amount Due Not Presented	
Interest Paid During Fiscal Year	
Principal and Interest Due During Next Fiscal Year	

District Name:

Special Districts Financial Transactions Report - Lease Obligations

Lease Obligations

Fiscal Year 20__

Activity

Purpose of Lease

Original Term of Lease - Number of Years

Type of Lease

Name of Lessor

Total Principal and Interest Unmatured, Beginning of Fiscal Year

Principal Payment During Fiscal Year

Interest Payment During the Fiscal Year

Adjustments - Increase (Decrease)

Total Principal and Interest Unmatured, End of Fiscal Year

Total Unmatured Principal (Only) End of Fiscal Year

District Name:

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	20__	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents								
Taxes Receivable								
Interest Receivable								
Accounts Receivable								
Loans, Notes, and Contracts Receivable								
Due from Other Funds								
Inventory of Materials and Supplies								
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments								
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets								
Fixed Assets								
Land								
Buildings and Improvements								
Equipment								
Construction in Progress								
Total Fixed Assets								
Accumulated Depreciation								
Net Fixed Assets								
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets								

District Name:

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	20__	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable								
Loans and Notes Payable								
Interest Payable - Matured/Accrued								
Other Current Liabilities								
Compensated Absences Payable								
Due to Other Governments								
Due to Other Funds								
Long-Term Debt								
General Obligation Bonds								
Revenue Bonds								
Certificates of Participation								
Special Assessment								
Federal								
State								
Time Warrants								
Other Long-Term Indebtedness								
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue								
All Other Non-Current Liabilities								
Total Liabilities								
Fund Equity								
Contributed Capital								
Investments in General Fixed Assets								
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved								
Unreserved Designated								
Unreserved Undesignated								
Total Fund Equity								
Total Liabilities and Fund Equity								

District Name: _____

Parcel Tax Reporting- Statistical Data

Fiscal Year

Parcel Tax Name

A. The Type and Rate of Parcel Tax Imposed

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type

All Property

Parcel Tax Rate		Notes
Dollar Amount	Base	

All Residential

Single-Family

Multi-Family

Condominiums

Mobile Homes

District Name: _____

Parcel Tax Reporting- Statistical Data

Other (Specify)

All Non-Residential

Commercial

Industrial

Institutional

Recreational

Other (Specify)

District Name: _____

Parcel Tax Reporting- Statistical Data

**Unimproved /
Undeveloped**

Other (Specify)

District Name: _____

**Parcel Tax Reporting - Statistical Data
(To Be Completed by Levying Entity)**

Parcel Tax Name

B. The Number of Parcels Subject to the Parcel Tax

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

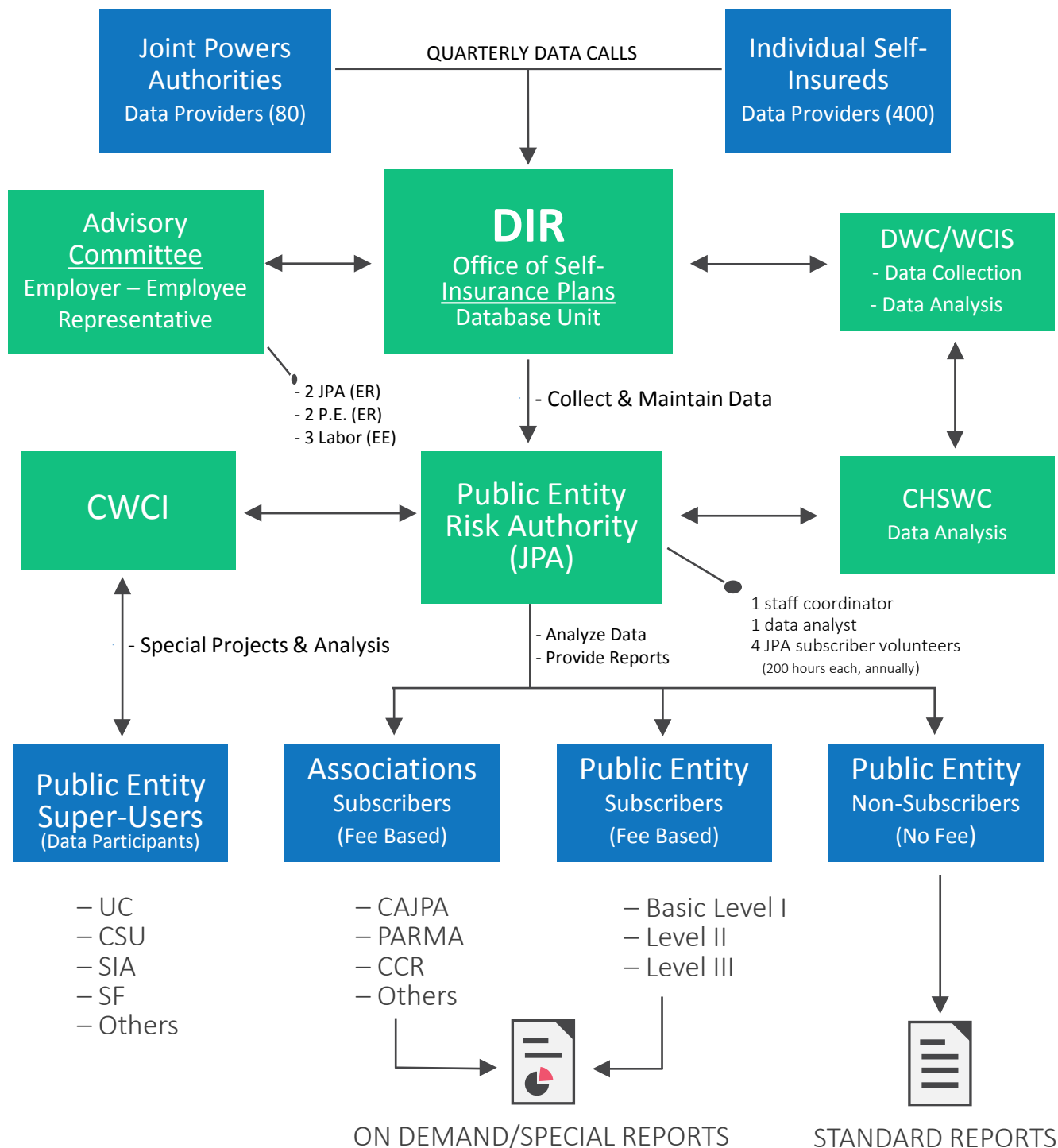
(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping
<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

California Public Entity Self-Insured Workers' Compensation Database

Data Flow and Structure



Issued by DIR/osip
 11/10/2015

**2014/2015 PUBLIC SELF-INSURED EMPLOYERS
 STATEWIDE TOTALS**

	Number	Incurred Liability		Paid to Date		Future Liability	
		\$Indemnity	\$Medical	\$Indemnity	\$Medical	\$Indemnity	\$Medical
1. Cases Open as of 06/30/2015 reported prior to 2010/2011	71,345	\$5,156,111,075	\$8,542,177,824	\$3,968,279,789	\$5,364,463,187	\$1,187,831,286	\$3,177,714,637
2a. All cases reported in 2010/2011	122,462	\$958,013,221	\$1,035,997,715	\$757,097,718	\$669,836,560	\$200,915,503	\$366,161,155
2010/2011 Cases open	12,633	\$622,423,018	\$724,839,853	\$421,507,515	\$358,678,698		
2b. All cases reported in 2011/2012	120,116	\$933,031,964	\$987,252,338	\$702,233,948	\$585,919,157	\$230,798,016	\$401,333,181
2011/2012 Cases open	16,441	\$676,407,731	\$749,058,390	\$445,609,715	\$347,725,209		
2c. All cases reported in 2012/2013	118,388	\$852,363,082	\$917,703,282	\$579,762,049	\$477,108,173	\$272,601,033	\$440,595,109
2012/2013 Cases open	21,470	\$695,462,060	\$760,280,773	\$422,861,027	\$319,685,664		
2d. All cases reported in 2013/2014	116,635	\$734,393,521	\$819,168,970	\$423,575,424	\$350,325,210	\$310,818,097	\$468,843,760
2013/2014 Cases open	28,140	\$653,541,720	\$718,749,105	\$342,723,623	\$249,905,345		
2e. All cases reported in 2014/2015	114,795	\$465,162,529	\$650,978,279	\$177,985,546	\$159,187,806	\$287,176,983	\$491,790,473
in 2014/2015 Cases open	490,129	\$441,324,656	\$608,839,233	\$154,147,673	\$117,048,760		
SUBTOTAL						\$Indemnity	\$Medical
						\$2,490,140,918	\$5,346,438,315
3. ESTIMATED FUTURE LIABILITY (Indemnity plus Medical) TOTAL						\$7,836,579,233	
						\$Indemnity	\$Medical
4. Total Benefits paid during 2015 (including all case expenditures):						\$1,021,397,246	\$1,102,863,683
5. Number of MEDICAL-ONLY cases report in 2015:						57,276	
6. Number of INDEMNITY cases report in 2015:						57,519	
7. Total of 5 and 6 (also entered in 2e above):						114,795	
8. Total number of open indemnity cases (all years):						181,993	
9. Number of Fatality cases report in 2015:						304	
10. (a) Number of 2015 claims for which the employer or administrator was notified of representation by an attorney or legal representative in 2015						6,474	
(b) Number of non-2015 claims for which the employer or administrator was notified of representation by an attorney or legal representative in 2015						4,519	
11. Vocational rehabilitation maintenance or salary continuance payments made pursuant to Labor Code section 4800 and 4850 in 2015:						143,571,979	
12. Those benefits had they instead been paid at the applicable temporary disability rate in 2015:						199,228,007	
NUMBER OF EMPLOYEES						1,991,021	
TOTAL WAGES AND SALARIES PAID						117,695,748,385	

Disclaimer

This data is presented on a consolidated basis from information contained in reports filed with this Office. Care has been taken to ensure the accuracy, completeness and reliability of this information. However, the individual filing entity is ultimately responsible for the accuracy of their respective information. This information is subject to change without notice as a result of additional or amended reports that may be filed.

REPORTING LOCATION NO:

Name of Master Certificate Holder

List of Open Indemnity Cases, Data Items included

Claimant Name

Claim Number

Accident Date

Report Date

Description of Injury

Paid Indemnity

Paid Medical

O/S Reserve Indemnity

O/S Reserve Medical

Branch Office:

Reported in: (Year)