

a. Are capital expenditures included in the reported total annual operating expenses?

Yes. Amount of capital expenditures: \$ _____

No.

b. Annual Operating Expenditures for workers' compensation programs alone:

\$ _____

Source of Figure Current, certified, audited financial statement

Other / specify: _____

2. Employer Demographics:

a. Geographic Area of Service:

(1) Description: _____

(2) WCIRB Geographic Study Region(s): _____

[\[https://www.wcirb.com/sites/default/files/documents/2018_wcirb_geo_study.pdf\]](https://www.wcirb.com/sites/default/files/documents/2018_wcirb_geo_study.pdf)

b. Estimated population of jurisdiction covered (latest U.S. Census figures):

3. Workers' Compensation Claims Administrative Staffing Type: [Check both if applicable and provide cumulative totals only in Part D below.]

Self-Administered

Third Party Administrator / Name(s): _____

4. Employees:

a. Total number of paid employees: _____

b. Number of full time-equivalent (FTE) paid employee positions: _____

c. Number of Public Safety Employees (Labor Code §§ 4800 et seq.): _____

d. (1) Total number of Volunteers: _____

(2) Number for whom employer provides elective coverage: _____

e. Estimated number of persons entitled to coverage when performing court-ordered community service, services in exchange for public benefits, or similar reasons:

f. Top Five Employee Work Classifications or Job Titles with highest numbers of Workers' Compensation claims in most recent fiscal year: _____

5. Educational Employers only [terms have same meaning as in Education Code]:

- a. Number of Certificated Employees (FTEs): _____
- b. Number of Classified Employees (FTEs): _____
- c. Average Daily Attendance (students) or full time equivalent students: _____

6. Total Wages and Salaries Paid \$ _____

a. Payroll of Public Safety Employees \$ _____

b. Were any Public Safety Employee Salary Continuation benefits provided in the most recent fiscal year?

Yes No

c. Was any Industrial Disability Leave provided (in lieu of Workers' Compensation temporary disability payments) in the most recent fiscal year?

Yes No

Part C. Annual Financial Summary Report

1. General Information:

a. Employer's Fiscal year: from _____ to _____

b. Most recent certified, independently audited financial statement:

Date of Report: _____ Covers fiscal year ending: _____

No certified, independently audited financial statement available. Information for this report (Form P-1) obtained from following source (specify): _____

c. Does statement exclude portion of Employer's liability because Employer is a member of an insurance pool or group (including a JPA) providing self-insurance, excess insurance or reinsurance covering a portion of the Employer's workers' compensation liabilities?

Yes Identify group and describe extent of coverage: _____

No

d. Name and address of certified financial auditor: _____

2. Workers' Compensation Program:

a. Were estimated future Workers' Compensation claims liabilities separately identified in the audited financial statement?

Yes No

(1) Were those Workers' Compensation liabilities estimated by an Actuary?

Yes Name of actuarial firm: _____

 Date of actuarial report: _____

No Indicate source (person/firm and records) from which those liabilities were estimated: _____

(2) Actuarial confidence level (actual or projected) of those estimated future Workers' Compensation claims liabilities:

(3) Were those estimated future Workers' Compensation claims liabilities discounted?

Yes Discount rate: _____%

No

b. Specify whether the estimated future Workers' Compensation claims liabilities include loss adjustment expenses, either allocated to specific claims (ALAE) or unallocated (ULAE)?

(1) Allocated Loss Adjustment Expense (ALAE) Yes No

(2) Unallocated Loss Adjustment Expense (ULAE) Yes No

c. Source(s) of funds for Workers' Compensation benefits and claims administration costs:

(1) Is this fund solely dedicated to Workers' Compensation costs?

Yes

No. Specify other activities supported by the fund(s): _____

(2) Are there assets in the fund that are set aside and maintained for Workers' Compensation liabilities?

Yes

No

Part D. Balance Sheet and Statement of Revenues and Expenses for Workers' Compensation Program

- *Provide amounts indicated below for employer's Workers' Compensation program only (as distinct from other liability coverages and costs). If amounts are not available from either a financial statement or an actuary report, make a pro rata calculation based on employer's contributions for the Workers' Compensation program or Workers' Compensation claim costs in relation to participation or claim costs for all coverages.*

1. Balance Sheet Information.

a. Source(s) of amounts stated below:

Most recent certified, independently audited financial statement

Other/specify: _____

b. Assets

(1) Cash and investments	\$ _____
(2) Accounts receivable	\$ _____
(3) Amounts due from other funds	\$ _____
(4) Reinsurance/Excess recoveries	\$ _____
(5) Deferred Outflows of Resources related to pensions	\$ _____
(6) Other assets	\$ _____
Total Assets	\$ _____

c. Liabilities

(1) Case reserves	\$ _____
(2) Incurred but not reported claims	\$ _____
(3) Dividends payable	\$ _____
(4) Deferred Inflows of Resources related to pensions	\$ _____
(5) Other liabilities	\$ _____
Total Liabilities	\$ _____

d. Net Position (Fund Balances)

(1) Restricted net position	\$ _____
(2) Designated net position	\$ _____
(3) Unrestricted net position	\$ _____

2. Statement of Revenues and Expenses.

a. Source(s) of amounts stated below:

Most recent certified, independently audited financial statement

Other/Specify: _____

b. Income

(1) Contribution from departments	\$ _____
(2) Assessment income	\$ _____
(3) Investment income	\$ _____
(4) Other income	\$ _____
Total Income	\$ _____

c. Expenses

(1) Claims Cost	\$ _____
(2) Excess and Reinsurance Premiums	\$ _____
(3) Medical Cost Containment Program	\$ _____
(4) Risk Control	\$ _____
(5) Dividends	\$ _____
(6) Interfund Transfers	\$ _____
Total Expenses	\$ _____

3. Other Information

a. Net Position, beginning of period: \$ _____

b. Net Position, end of period: \$ _____

c. Were the contributions in the Statement of Revenues and Expenses from Certified, Independently Audited Financial Statement based upon an actuarial estimate?

Yes

No

d. Were the contributions based upon expected costs on a cash flow basis or accrual basis?

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

Accrual basis / specify expected cost level:

Below expected costs

At expected costs

Above expected costs

Specify actuarial confidence level: _____%

Form P-1

Completed by: _____

Attested to by: _____

Title: _____

Title: _____

Date: _____

Date: _____

A P P E N D I X

Terms used in Public Self-Insurer Report Forms P-1 and J-1 (§ 15203.11) and AR-2 (§ 15251(c))

The definitions in section 15201 of the Self-Insurance Plan regulations (Title 8, California Code of Regulations § 15201) apply to the terms used in these reporting forms. All terms shall be construed in a manner that is consistent with their usage in Division 4 (commencing with Section 3700) of the Labor Code and Chapters 1 (commencing with section 1), 4.5 (commencing with section 9700), and Subchapter 2 of Chapter 8 (commencing with section 15201) of Division 1 of Title 8 of the California Code of Regulations, including any definitive construction of a term by the Workers' Compensation Appeals Board or a court. However, if there is a conflict between a definition in section 15201 and a definition of the same terms found in another Title 8 regulation, the definition in section 15201 shall apply.

Terms that are not defined by statute or regulation should be understood as having the same meaning commonly understood and used by workers' compensation program administrators in the state of California. A good faith error or discrepancy in how reportable information is characterized for purposes of one of these reports shall not be treated as a reporting violation under Labor Code Sections 3702.3 or 3702.9.

The following additional guidance is provided for specific report terms.

Allocated Loss Adjustment Expense or **ALAE** means claim administration costs and expenses that are allocated to individual workers' compensation claims, including but not limited to medical cost containment expenses.

Catastrophic claim means a claim for workers' compensation based on a severe injury to the brain or spinal cord, loss of a limb, paralysis, severe burn or severe head injury, and includes any injury that would result in a conclusive presumption of total disability under Labor Code Section 4662(a).

Certificated employee has the same meaning used in the Education Code and refers to an employee in an academic, supervisory, or administrative position with a school or school

district, community college or community college district, or state university who is required to hold a credential or similar certificate as a condition of employment.

Classified employee has the same meaning used in the Education Code and refers to an employee of a school or school district, community college or community college district, or state university who is not a certificated employee.

Diagnostics refers to medically-prescribed tests used to determine a diagnosis, the cause of symptoms, the nature or severity, or course of treatment for an illness or injury. It includes but is not limited to imaging and laboratory tests.

Full-Time Equivalent or **FTE** refers to the ratio of the total number of paid hours for all employees, whether full or part-time, divided by the number of hours in the employer's regular full-time work week. If the employer has a regular work week of 40 hours and 10 employees working a total of 200 hours during a regular work week, the full-time equivalent or FTE would be 5. ($200 \div 40 = 5$).

Industrial Disability Leave claims and benefits refers to salary-based payments made to public employees in lieu of workers' compensation temporary indemnity benefits pursuant to Education Code Section 45192, Education Code Section 89529.03, Government Code Section 19871, or equivalent statutes or employer policies governing compensated absences for job-related illnesses or injuries, insofar as those payments are categorized separately from other types of indemnity payments. For reporting purposes, Industrial Disability Leave claims and benefits *do not include* salary continuation benefits provided to Public Safety Employees pursuant to Articles 6 and 7 (commencing with Sections 4800 and 4850 respectively) of Chapter 2 of Part 2 of Division 4 of the Labor Code, even if designated Industrial Disability Leave by the employer. Those payments instead should be reported as Public Safety Employee claims and benefits.

Public Safety Employee means an employee of a fire department, police or sheriff's department, or other public protection or public safety agency who is entitled to receive salary continuation benefits in lieu of workers' compensation benefits pursuant to one or more statute within Articles 6 and 7 (commencing with Sections 4800 and 4850 respectively) of

Chapter 2 of Part 2 of Division 4 of the Labor Code. For reporting purposes, employees of the California State University Police Department who are entitled to enhanced Industrial Disability Leave benefits pursuant to Labor Code Section 4816, shall be counted as “public safety employees,” including for public safety employee payroll purposes, and their claims and benefits payments should be reported as public safety employee claims and benefits payments, even if designated by the employer as Industrial Disability Leave claims and benefits payments.

Surgery refers to payments made to surgeons, assistant surgeons, anesthesiologists, and other medical personnel for surgical services that are billed and paid for separately from facility costs. It does *not* include hospital and facility expenses.

Unallocated Loss Adjustment Expense or ULAE means claim administration costs and expenses that are not allocated to individual workers’ compensation claims.

Volunteer means a person who provides volunteer services for the employer and includes persons for whom the employer has elected to provide workers’ compensation coverage pursuant to Labor Code Section 3361.5, 3363.5, 3364, 3364.5, 3364.55, 3364.6, 3364.7, or equivalent statutes. The number of persons, if any, who are *neither* employees or volunteers, but for whom the employer is required to provide workers’ compensation when participating in court-ordered community service, work for relief, or similar reasons should be estimated separately and entered on the line provided for that purpose in the Profile section (Part B) of the P-1 and J-1 forms.