

| Item | 2020-21 | | | 2021-22 | |
|---|---------------------|------------------------|---------------------|---------------------|---------------|
| | Budget | Actual As of 2/9/21 | Difference | Budget | Difference |
| 6010 · Office/Other G&A | \$ 250 | \$ - | \$ (250) | \$ 250 | 0% |
| 6100 · Program Admin Fee (1/2) | \$ 142,750 | \$ 107,063 | \$ (35,688) | \$ 146,000 | 2% |
| 6110 · TPA Fees | \$ 179,938 | \$ 97,088 | \$ (82,850) | \$ 184,436 | 2% |
| 6120 · Bank Charges, fees & supplies | \$ 200 | \$ 143 | \$ (57) | \$ 200 | 0% |
| 6130 · Excess Insurance | \$ 1,042,448 | \$ 1,044,573 | \$ 2,125 | \$ 1,072,112 | 3% |
| 6131 · Other Insurance (AD&D) | \$ 11,000 | \$ 10,712 | \$ (288) | \$ 5,200 | -53% |
| 6190 · Audit/Accounting | \$ 13,000 | \$ 11,500 | \$ (1,500) | \$ 13,000 | 0% |
| 6195 · Travel/Training | \$ 7,500 | \$ 445 | \$ (7,055) | \$ 5,000 | -33% |
| 6250 · Actuarial Study | \$ 6,865 | \$ - | \$ (6,865) | \$ 6,865 | 0% |
| 6250.01 · Peer Review | \$ - | \$ - | \$ - | \$ 3,000 | 100% |
| 6220 · Fees/Dues/State Assessment | \$ 140,000 | \$ 92,266 | \$ (47,734) | \$ 100,000 | -29% |
| 6245 · Ergonomics Services (Worksite International) | \$ 8,000 | \$ 1,903 | \$ (6,097) | \$ 15,000 | 88% |
| TOTAL | \$ 1,551,951 | \$ 1,365,691 | \$ (186,260) | \$ 1,551,063 | -0.06% |

ASSESSMENT CALCULATIONS

EXPENSE SUMMARY

| | |
|-------------------------------------|----------------------|
| Level I | |
| Admin Budget | \$ 1,551,063 |
| Level II | |
| Claims Budget | \$ 4,241,801 <-- 70% |
| TPA/MPN Fees | \$ 12,200 |
| Total | \$ 4,254,001 |
| Total WC Budget \$ 5,805,064 | |

| LEVEL I ASSESSMENT | | | | | | |
|---|-------------|-------------------------------|-----------------------|---------------------------|---------------------------|-------------------------|
| Assessments based upon payroll ending 12/31 of the prior year | | | | | | |
| 30% Flat Member Fee | | 70% Payroll Allocation | | | | |
| | 0.3 | Flat Allocation | 31-Dec Payroll | Percent of Payroll | Payroll Allocation | Admin Allocation |
| | | | | | 0.7 | |
| Capitola | 10% | \$ 46,531.89 | \$ 6,194,164 | 10% | \$ 106,385.49 | \$ 152,917 |
| Del Rey Oaks | 10% | \$ 46,531.89 | \$ 1,459,024 | 2% | \$ 25,058.91 | \$ 71,591 |
| Gonzales | 10% | \$ 46,531.89 | \$ 4,053,383 | 6% | \$ 69,617.33 | \$ 116,149 |
| Greenfield | 10% | \$ 46,531.89 | \$ 6,779,110 | 11% | \$ 116,432.02 | \$ 162,964 |
| Hollister | 10% | \$ 46,531.89 | \$ 18,147,545 | 29% | \$ 311,686.23 | \$ 358,218 |
| King City | 10% | \$ 46,531.89 | \$ 3,188,426 | 5% | \$ 54,761.59 | \$ 101,293 |
| Marina | 10% | \$ 46,531.89 | \$ 10,353,395 | 16% | \$ 177,820.78 | \$ 224,353 |
| Sand City | 10% | \$ 46,531.89 | \$ 2,727,512 | 4% | \$ 46,845.34 | \$ 93,377 |
| Scotts Valley | 10% | \$ 46,531.89 | \$ 5,145,170 | 8% | \$ 88,368.90 | \$ 134,901 |
| Soledad | 10% | \$ 46,531.89 | \$ 5,168,379 | 8% | \$ 88,767.53 | \$ 135,299 |
| Total | 100% | \$ 465,318.90 | \$ 63,216,106 | 100% | \$ 1,085,744 | \$ 1,551,063 |

| LEVEL II ASSESSMENT | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|--------------------------|----------------------|
| Experienced Based Assessment Formula - 70% Discounted Exc. 4850/TD, Capped at \$250K per claim | | | | | | | | | |
| | Incrd Loss | Incrd Loss | Incrd Loss | Incrd Loss | Total | % of | Ttl Lvl II | Min. Contribution | Total Lvl. II |
| | 16/17 | 17/18 | 18/19 | 19/20 | Incrd Loss | Ttl | Assmt | \$75,000 | Contribution |
| Capitola | \$ 40,285 | \$ 242,529 | \$ 160,050 | \$ 50,852 | \$ 493,715 | 6.5% | \$ 274,763.52 | \$ 274,764 | \$ 274,764 |
| Del Rey Oaks | \$ 21,067 | \$ 68,051 | \$ 1,245 | \$ 53,573 | \$ 143,935 | 1.9% | \$ 80,103.18 | \$ 80,103 | \$ 80,103 |
| Gonzales | \$ 443,962 | \$ 7,730 | \$ 110,262 | \$ 91,543 | \$ 653,497 | 8.5% | \$ 363,685.45 | \$ 363,685 | \$ 363,685 |
| Greenfield | \$ 136,975 | \$ 94,393 | \$ 401,114 | \$ 259,418 | \$ 891,899 | 11.7% | \$ 496,361.92 | \$ 496,362 | \$ 496,362 |
| Hollister | \$ 482,660 | \$ 376,160 | \$ 737,805 | \$ 318,113 | \$ 1,914,738 | 25.0% | \$ 1,065,594.21 | \$ 1,065,594 | \$ 1,065,594 |
| King City | \$ 6,448 | \$ 414,390 | \$ 73,123 | \$ 31,926 | \$ 525,887 | 6.9% | \$ 292,668.09 | \$ 292,668 | \$ 292,668 |
| Marina | \$ 716,101 | \$ 24,373 | \$ 321,872 | \$ 374,436 | \$ 1,436,782 | 18.8% | \$ 799,601.29 | \$ 799,601 | \$ 799,601 |
| Sand City | \$ | \$ 51,489 | \$ 300,946 | \$ 181,936 | \$ 534,372 | 7.0% | \$ 297,389.68 | \$ 297,390 | \$ 297,390 |
| Scotts Valley | \$ 41,631 | \$ 110,144 | \$ 16,106 | \$ 97,740 | \$ 265,621 | 3.5% | \$ 147,824.28 | \$ 147,824 | \$ 147,824 |
| Soledad | \$ 50,278 | \$ 278,808 | \$ 324,736 | \$ 129,630 | \$ 783,453 | 10.2% | \$ 436,009.07 | \$ 436,009 | \$ 436,009 |
| Total | \$ 1,939,407 | \$ 1,668,066 | \$ 2,447,259 | \$ 1,589,168 | \$ 7,643,899 | 100.0% | \$ 4,254,001 | \$ 4,254,001 | \$ 4,254,001 |

| Member | Total Premium |
|---------------|----------------------|
| Capitola | \$ 427,681 |
| Del Rey Oaks | \$ 151,694 |
| Gonzales | \$ 479,835 |
| Greenfield | \$ 659,326 |
| Hollister | \$ 1,423,812 |
| King City | \$ 393,962 |
| Marina | \$ 1,023,954 |
| Sand City | \$ 390,767 |
| Scotts Valley | \$ 282,725 |
| Soledad | \$ 571,308 |
| Total | \$ 5,805,064 |

WORKERS' COMP

| | A | B | C | | D | E | F | |
|---------------|-------------------------|-------------------------|-----------------------|------------------|-----------------------------|-----------------------------------|------------------|--------------|
| | Budget | | | | | | | |
| | 2020-21 | 2021-22 | Incr (Decr) | | CY 2020 Indemnity Credit | 2021-22 Deposit Collectible | Incr (Decr) | |
| Capitola | 540,061 | 427,681 | (112,380) | -20.8% | 48,280 | 379,401 | (160,660) | -29.7% |
| Del Rey Oaks | 191,061 | 151,694 | (39,367) | -20.6% | - | 151,694 | (39,367) | -20.6% |
| Gonzales | 491,997 | 479,835 | (12,162) | -2.5% | 85,389 | 394,445 | (97,551) | -19.8% |
| Greenfield | 616,473 | 659,326 | 42,852 | 7.0% | 1,769 | 657,557 | 41,084 | 6.7% |
| Hollister | 1,283,240 | 1,423,812 | 140,573 | 11.0% | 71,981 | 1,351,831 | 68,592 | 5.3% |
| King City | 498,148 | 393,962 | (104,187) | -20.9% | 911 | 393,051 | (105,097) | -21.1% |
| Marina | 991,884 | 1,023,954 | 32,070 | 3.2% | 103,072 | 920,882 | (71,002) | -7.2% |
| Sand City | 262,975 | 390,767 | 127,792 | 48.6% | 100,820 | 289,947 | 26,973 | 10.3% |
| Scotts Valley | 243,945 | 282,725 | 38,780 | 15.9% | 20,556 | 262,169 | 18,224 | 7.5% |
| Soledad | 385,892 | 571,308 | 185,417 | 48.0% | 15,940 | 555,369 | 169,477 | 43.9% |
| Total | <u>5,505,675</u> | <u>5,805,064</u> | <u>299,389</u> | <u>5%</u> | 448,718 | 5,356,346 | (149,329) | -2.7% |