30 - Claims Administration Workers' Compensation

Account Code	Account Title	Budget 2015/16	Fixed	Variable
5900	Training	13,880		13,880
6300	Professional Fees	50,000	50,000	
7010	Salaries	394,349	90,132	304,217
7020	Employee Benefits	126,192	27,000	99,192
7200	Bank Service Charges	400	400	
7300	Dues & Subscriptions	2,500	2,500	
7500	Printing & Reproduction	5,800		
7600	Utilities & Housekeeping	7,871	7,871	
7700	Travel Expenses	6,000		6,000
7900	Office Materials & Supplies	20,000	20,000	
8000	Communications/IT	9,400	9,400	
8200	Miscellaneous Expense	1,000	1,000	
9150	Transfer out Admin	-652,407		
9300	Rental/Lease Expense	15,015	15,015	
			223,318	423,289
			34.23%	64.88%

	# of employees' last year		# of Claims last three years	
ALPINE	90	2.27%	28	3.16%
COLUSA	335	8.44%	65	7.34%
DEL NORTE	468	11.80%	116	13.11%
LASSEN	421	10.61%	101	11.41%
MODOC	184	4.64%	25	2.82%
MONO	309	7.79%	63	7.12%
PLUMAS	360	9.07%	96	10.85%
SAN BENITO	420	10.59%	99	11.19%
SIERRA	117	2.95%	39	4.41%
SUTTER	988	24.91%	196	22.15%
TRINITY	275	6.93%	57	6.44%
	3967	1	885	1

A

Fixed cost split evenly
Variable cost allocated by number of employees

	Fixed	Variable	Total
ALPINE	20,302	9,603	29,905
COLUSA	20,302	35,745	56,047
DEL NORTE	20,302	49,937	70,238
LASSEN	20,302	44,922	65,223
MODOC	20,302	19,633	39,935
MONO	20,302	32,971	53,273
PLUMAS	20,302	38,413	58,715
SAN BENITO	20,302	44,815	65,117
SIERRA	20,302	12,484	32,786
SUTTER	20,302	105,422	125,724
TRINITY	20,302	29,343	49,645
	223,318	423,289	646,607

B

Fixed cost split evenly
Variable cost allocated by number of claims

	Fixed	Variable	Total
ALPINE	20,302	13,392	33,694
COLUSA	20,302	31,089	51,391
DEL NORTE	20,302	55,482	75,784
LASSEN	20,302	48,308	68,609
MODOC	20,302	11,957	32,259
MONO	20,302	30,132	50,434
PLUMAS	20,302	45,916	66,218
SAN BENITO	20,302	47,351	67,653
SIERRA	20,302	18,653	38,955
SUTTER	20,302	93,745	114,047
TRINITY	20,302	27,263	47,564
	223,318	423,289	646,607