

## NON-DEPARTMENTAL Statutory Payments

Statutory Payments represents payments required by State law or contract, and are of two types:

Contractual Payments are insurance premiums based on the number and type of FTE in each fund, and are transferred from those funds to the Insurance Fund on a monthly basis. Premium payments are then made from the Insurance Fund when due.

Pass-Through Payments are insurance premiums or other payments that are associated with particular individuals, and are collected through the payroll process. For ease of record-keeping, withholdings are collected from each fund via the payroll process and are accumulated in the Insurance Fund; payments are then made from the Insurance Fund when due.

Financial Summary of Statutory Payments - All Funds	FY10 Adopted
<b>Insurance Fund</b>	
<b>Contractual</b>	
Property/Casualty Premium	\$ 592,898
Workers' Compensation Premium	644,000
Premium Taxes	24,000
Workers' Compensation Claims	50,000
<b>Subtotal</b>	<b>\$ 1,310,898</b>
<b>Pass -Through</b>	
Dental Premium	\$ 604,464
Disability Premium	152,833
FICA Payments	2,295,655
Wells Fargo Police Retirement	1,269,088
Pre-Retirement Life Premium	14,056
Mandatory Life	1,500
PERS Pension Expenditure	3,098,934
Basic Life	81,933
Pacific Source Medical	5,747,845
Health Reimbursement Account	802,200
<b>Subtotal</b>	<b>\$ 14,068,508</b>
<b>Total Insurance Fund Statutory Payments</b>	<b><u>\$ 15,379,406</u></b>