Attachment 1

Self Insurance Trust Funds Analysis (Excludes Parada Settlement Fund - Established FY22)

Fund Activity (Thousands)	**Audited Data**				**Unaudited**	**Projected**
	FY18	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**
Beginning Fund Balance	**$ (31,865)**	**$ (30,850)**	**$ (24,630)**	**$ (25,020)**	**$ (32,132)**	**$ (34,654)**
Charges for Services-WC	6,274	8,854	7,610	5,029	9,235	9,697
Charges for Services-GL	7,701	10,305	9,063	8,235	8,793	11,154
Interest Income-WC	73	482	623	(13)	-525	-
Interest Income-GL	10	113	287	(39)	-476	130
Other Income-WC	3	(10)	9	2	3	-
Other Income-GL	-	12	1	416	130	-
General Fund Contribution - GL	2,500	-	-	-	2,500	-
Measure Z Fund Contribution - GL	2,500	2,500	-	-	-	-
Total Revenue	19,061	22,257	17,592	13,629	19,660	20,981
Direct Personnel-WC	680	606	695	370	365	585
Direct Personnel-GL	252 [1]	357	527	737	366	546
Prof.Serv & Other Non-Personnel-WC	132	114	115	112	102	150
Prof.Serv & Other Non-Personnel-GL	572	252	261	311	253	328
Indirect Charges-WC	440 [3]	540	589	1,242	1,092	1,075
Indirect Charges-GL	1,020	2,200	2,395	3,429	3,751	3,824
Claims & Judgments-WC	5,238	4,231	3,655	3,713	4,825	4,649
Claims & Judgments-GL	3,932	2,389	1,141	7,557	2,796	240
Legal Fees-WC	424	285	203	201	109	429
Legal Fees-GL	2,707	1,280	1,782	2,783	2,154	2,500
Premiums-WC	429	484	470	563	552	651
Premiums-GL	526	551	568	708	1,106	1,387
Actuarial Adjustment-WC	(9)	2,214	4,468	1,278	1,789	2,000
Actuarial Adjustment-GL	1,331	17	899	(2,506)	2,666	1,000
Misc. Expense-WC	365	348	214	241	253	351
Misc. Expense-GL	-	-	-	2	3	6
Prior Period Adjustment-WC	4 [4]	168	-	-	-	-
Prior Period Adjustment-GL	2 [4]	-	-	-	-	-
Total Expense	18,046	16,036	17,982	20,741	22,183	19,723
Ending Fund Balance	**$ (30,850)**	**$ (24,630)**	**$ (25,020)**	**$ (32,132)**	**$ (34,654)**	**$ (33,397)**
Cash Position	$16,180	$24,823	$29,922	$21,602	$23,216	$27,473
Estimated Claims & Judgments	$46,063	$48,294	$53,661	$52,433	$56,888	$59,888
Cash Balance as a % of Total Liability	**35%**	**51%**	**56%**	**41%**	**41%**	**46%**

[1] Increase relates to the transfer of risk management personnel to the liability fund as part of insourcing the claims administration process.

[3] Increase relates to the insourcing of the claims administration process and related ongoing charges for a new claims software system.

[4] Prior period adjustment relates to an implementation of a new accounting pronouncement.