



Final Contribution True-up

Policy Period: 2024-25
Coverage Dates: 7/1/2024-7/1/2025
Account No: ORLACEM

For Information on Your Account Visit: https://gsrma.org/member-portal/ GSRMA PO Box 706 Willows, CA 95988 Phone: 530-934-5633 Fax: 530-934-8133

Orland Cemetery District

At Golden State Risk Management Authority, the contributions for the Workers' Compensation and General Liability programs are adjusted once the coverage period has been completed based on the actual payroll during that period. Your Agency paid a **Deposit Contribution** at the beginning of the 2024-25 year, which was calculated based on **Estimated Payroll**.

Based on the **Actual Payroll** submitted by your Agency for the 2024-25 period, the **Final Contribution** for each Coverage Program your Agency participates in has been calculated and is shown below.

If your **Actual Payroll** was lower than your **Estimated Payroll**, your Agency will be receiving a **Contribution Adjustment** credit for each Coverage Program your Agency participates in on next year's contribution invoice.

If your **Actual Payroll** was higher than your **Estimated Payroll**, the **Contribution Adjustment** is applied as an additional charge on next year's contribution invoice

WORKERS' COMPENSATION		CONTRIBUTION
Deposit Contribution (Paid)		
<i>Estimated Payroll</i>	\$231,442	\$13,729
Final Contribution		
<i>Actual Payroll</i>	\$215,509	\$13,000
CONTRIBUTION ADJUSTMENT		-\$729
GENERAL LIABILITY		CONTRIBUTION
Deposit Contribution (Paid)		
<i>Estimated Payroll</i>	\$231,442	\$13,191
Final Contribution		
<i>Actual Payroll</i>	\$215,509	\$12,283
CONTRIBUTION ADJUSTMENT		-\$908



Actual Payroll

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Actual Payroll for 2024-25

CLASS CODE	DESCRIPTION	# FULL TIME EMPLOYEES	# PART TIME EMPLOYEES	ANNUAL REGULAR PAYROLL	ANNUAL OVERTIME PAYROLL
7520	Waterworks				
8810(1)	Clerical Office Employees	1		\$67,128	
9220(1)	Cemetery Operations - all employees	4		\$148,381	
9420	Municipal, State, or Public Agency Emp - other				
Other	Other				
TOTAL		5	0	\$215,509	\$0
Total Regular and Overtime Payroll (OT included at 2/3)					\$215,509
Imputed Payroll* for Volunteer Firefighters (\$5,000 per volunteer)					\$0
TOTAL ACTUAL PAYROLL					\$215,509

Firefighter Guidance

Imputed Payroll*: GSRMA primarily uses payroll to allocate costs for the risk pool across membership. For members with Fire, the number of calls is used to some extent as well. To calculate the contribution amount for Volunteer Firefighters, a payroll amount of \$5,000 per Volunteer is used.

Volunteer # Employees: If your Agency has volunteer firefighters (7707), report the number of "active" volunteers (i.e. individuals that attend trainings, regularly respond to calls, etc.). This amount should be a simple **budgeted average number of volunteers** during the reporting period.

Volunteer Payroll: Additional pay to volunteers (7707) such as stipends for local activities, etc. **should not be** reported.

Strike Team Pay: Strike team pay **should be** reported for all non-volunteer fighters (7706) and volunteer firefighters (7707).

Trainees/Cadets: Trainees and cadets that may attend training and respond to incidents should **not** be identified as volunteer firefighters (7707).