

**Caroline County  
Board of Supervisors Agenda  
Executive Summary**

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**Meeting Date:**            **January 28, 2020**

**Title:**                    **Consent Agenda – Supplemental Appropriation to FY  
2018/2019 Budget for Worker’s Comp Audit Adjustment**

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*(Check Mark)*

<input checked="" type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input checked="" type="checkbox"/> Action	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

**Summary:** Attached is a memorandum from Finance Director Curtis Finney requesting approval of a supplemental appropriation to the FY 2018/2019 budget in the amount of \$107,276. The purpose of the supplemental appropriation is to cover the additional cost to VACORP for worker’s compensation as identified by the audit for the previous fiscal year.

**Budget Impact:** Fifty-eight thousand eight hundred seventy nine dollars (\$58,879) of the total supplemental appropriation of \$107,276 will be covered by a payment to the County from the Caroline Detention Facility (CDF). This expense was incurred during the period that CDF personnel were employees of Caroline County. Payment will come from the detention facility’s operating budget (not from the \$7 per day, per detainee fee paid to Caroline County).

The remaining \$48,397 is the County’s share and will be deducted from the FY 2019 General Fund Balance previously reported to the Board.

**Action(s) Requested of Board:** Approval of supplemental appropriation

**CAROLINE COUNTY  
INTERDEPARTMENTAL MEMORANDUM**

**TO:** Charles M. Culley, Jr.  
County Administrator

**FROM:** Curtis S. Finney, Jr.  
Finance Director

**DATE:** January 23, 2020

**RE:** Fiscal Year 2018-2019 VACORP Worker's Comp Audit Adjustment

Please request from the Caroline County Board of Supervisors approval to appropriate an additional \$107,276.00 to cover the additional cost for VACORP Worker's Compensation payment as a result of the audit for fiscal year ending June 30, 2019.

The total adjustment amount for the year was \$107,276.00. The county's share amounted to \$48,397.00 with the remaining \$58,879.00 due from the Caroline Detention Facility.

2018 - 2019 Workers' Compensation Audit Billing



Caroline County

VACORP

Group	Classification	Class Code	2018 - 2019 Audited Payroll	Rate	Audited Contribution
County	Clerical	8810	\$ 4,339,847	0.09	\$ 0.00
Social Services	Clerical	8810	\$ 1,025,797	0.09	\$ 923.22
County	Building Operated by Owner	9015	\$ 391,267	1.80	\$ 7,042.81
County	Attorney - All Employees	8820	\$ 367,127	0.10	\$ 367.13
County	Animal Control	8831	\$ 203,642	1.44	\$ 2,932.44
County	Sewage Disposal & Drivers	7580	\$ 240,756	2.09	\$ 5,031.80
County	Garbage Works	7590	\$ 348,281	3.79	\$ 13,199.85
County	Firefighters & Drivers	7710	\$ 2,544,782	4.87	\$ 123,930.88
Social Services	Municipal Social Workers	9411	\$ 489,911	0.58	\$ 2,841.48
County	Police Officers & Drivers	7720	\$ 6,080,427	2.40	\$ 145,930.25
County	Waterworks and Drivers	7520	\$ 377,116	3.17	\$ 11,954.58
County	Park NOC - All	9102	\$ 262,338	2.39	\$ 6,269.88
County	Garbage Collection & Drivers	9403	\$ 288,338	6.09	\$ 17,559.78
County	Municipal Employees NOC	9410	\$ 747,878	3.10	\$ 23,184.22
SUM			\$ 17,707,507		\$ 361,168
Experience Mod				1.18	\$ 65,010
Standard Contribution					\$ 426,178
Less Premium Discount					\$ 66,271
Scheduled Debit/Credit				1.00	\$ 0
Audited Contribution					\$ 359,907
Less Contribution Paid					\$ 252,631
<b>AUDIT CONTRIBUTION DUE</b>					<b>\$ 107,276</b>

AUDITS MUST BE DISPUTED WITHIN 30 DAYS OF RECEIPT

Invoice Date	10/16/2019
Due Date	11/15/2019
Contract Number	VA-CA-017-19
Invoice Number	65234
Total Contribution	\$107,276.00
Amount Due	\$107,276.00



Caroline County  
 PO Box 447  
 Bowling Green, VA 22427

844-986-2705  
 1819 Electric Road, Suite C  
 Roanoke, VA 24018

CONTRACT #	VA-CA-017-19	EFFECTIVE DATE :	07/01/2018	EXPIRATION DATE:	07/01/2019
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LINE OF COVERAGE	PAYMENT PLAN	AMOUNT
WORKERS' COMPENSATION	Annual	\$107,276.00
<b>Total Amount Due:</b>		<b>\$107,276.00</b>

*A late charge of 1% per month (12% per annum) will be assessed for premiums received 30 days after the invoice due date shown above.*

Please make checks payable to VACORP and include invoice remittance form.  
 If making payment by ACH, please email Accounting@riskprograms.com and include payment amount, date of payment, and applicable invoice number(s).

Please note hybrid-disability payments must be made separately.  
 If making payment by ACH, hybrid payments must be transmitted to separate VACORP account.

**WORKERS' COMPENSATION AUDIT <> FY2018-19**  
**THANK YOU FOR YOUR CONTINUED SUPPORT!**

**PLEASE RETURN THIS PORTION WITH REMITTANCE**

Member	Contract #	Invoice #	Due Date	Amount Due	Enclosed
Caroline County	VA-CA-017-19	65234	11/15/2019	\$107,276.00	107,276.00

Remit to:  
 VACORP  
 1819 Electric Road, Suite C  
 Roanoke, VA 24018