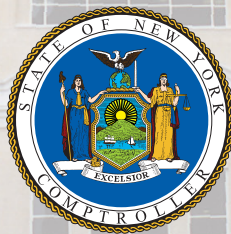




**NEW YORK STATE WORKERS'  
COMPENSATION BOARD  
WORKERS' COMPENSATION PROGRAM  
ASSESSABLE EXPENSES  
FOR  
THE TWO FISCAL YEARS ENDED  
MARCH 31, 2008**

**Report 2009-S-45**



**Thomas P. DiNapoli**



**NEW YORK STATE WORKERS' COMPENSATION BOARD  
WORKERS' COMPENSATION PROGRAM  
ASSESSABLE EXPENSES FOR THE TWO  
FISCAL YEARS ENDED MARCH 31, 2008**

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THOMAS P. DiNAPOLI  
STATE COMPTROLLER



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STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

**New York State Workers' Compensation Board**

**Worker's Compensation Program  
Assessable Expenses for the Two Fiscal Years Ended March 31, 2008**

**Comptroller's Report**

We have examined the accompanying Consolidated Statements of Costs to Administer the Workers' Compensation Program (Statements) for the two fiscal years ended March 31, 2008. The Statements are the responsibility of Board management. Our responsibility is to express an opinion on the fair presentation of the Statements based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. Accordingly, our examination included tests of selected transactions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Statements present, in all material respects, the costs to administer the Workers' Compensation Program for the two fiscal years ended March 31, 2008 in conformity with the modified cash basis of accounting, a comprehensive basis of accounting other than generally accepted accounting principles (Note 4).

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent examinations.

***Office of the State Comptroller***  
***Date: July 15, 2010***



**NEW YORK STATE WORKERS' COMPENSATION BOARD  
CONSOLIDATED STATEMENT OF COSTS TO ADMINISTER THE  
WORKERS' COMPENSATION PROGRAM  
FOR THE FISCAL YEAR ENDED MARCH 31, 2008**

	<b>Section 151: Workers' Compensation Carriers</b>	<b>Section 228: Disability Benefits Carriers</b>	<b>Section 50: Self-Insurers</b>	<b>Section 60: Volunteer Firefighters' Law</b>	<b>Section 60: Volunteer Ambulance Law</b>	<b>Total</b>
Total Cash Disbursements (Note 2) (Schedule C-1)	\$165,141,563	\$8,019,155	\$18,924,433	\$1,030,063	\$128,760	\$193,243,974
Less: Total Cash Receipts (Note 6) (Schedule C-3)	<u>2,989,674</u>	<u>83,789</u>	<u>170,495</u>	<u>10,264</u>	<u>1,283</u>	<u>3,255,505</u>
Net Disbursements	\$162,151,889	\$7,935,366	\$18,753,938	\$1,019,799	\$127,477	\$189,988,469
Miscellaneous Adjustments (Note 5) (Schedule C-5)	<u>151,100</u>	<u>21,996</u>	<u>291,335</u>	<u>0</u>	<u>0</u>	<u>464,431</u>
Total Costs to be Assessed on Participating Carriers	<u>\$162,302,989</u>	<u>\$7,957,362</u>	<u>\$19,045,273</u>	<u>\$1,019,799</u>	<u>\$127,477</u>	<u>\$190,452,900</u>

The accompanying notes are an integral part of the Statements.





**NEW YORK STATE WORKERS' COMPENSATION BOARD  
CONSOLIDATED STATEMENT OF COSTS TO ADMINISTER THE  
WORKERS' COMPENSATION PROGRAM  
FOR THE FISCAL YEAR ENDED MARCH 31, 2007**

	<b>Section 151: Workers' Compensation Carriers</b>	<b>Section 228: Disability Benefits Carriers</b>	<b>Section 50: Self-Insurers</b>	<b>Section 60: Volunteer Firefighters' Law</b>	<b>Section 60: Volunteer Ambulance Law</b>	<b>Total</b>
Total Cash Disbursements (Note 2) (Schedule C-2)	\$163,155,481	\$8,138,550	\$8,889,358	\$1,149,683	\$107,709	\$181,440,781
Less: Total Cash Receipts (Note 6) (Schedule C-4)	<u>3,604,523</u>	<u>123,325</u>	<u>483,563</u>	<u>16,602</u>	<u>1,555</u>	<u>4,229,568</u>
Net Disbursements	\$159,550,958	\$8,015,225	\$8,405,795	\$1,133,081	\$106,154	\$177,211,213
Miscellaneous Adjustments (Note 5) (Schedule C-6)	<u>885,579</u>	<u>(60,483)</u>	<u>13,539</u>	<u>3</u>	<u>153</u>	<u>838,791</u>
Total Costs to be Assessed on Participating Carriers	<u>\$160,436,537</u>	<u>\$7,954,742</u>	<u>\$8,419,334</u>	<u>\$1,133,084</u>	<u>\$106,307</u>	<u>\$178,050,004</u>

The accompanying notes are an integral part of the Statements.



## **Notes to the Consolidated Statements**

### **1. Board Operations**

The Workers' Compensation Board (Board) was established under Article 8, Section 140 of the Workers' Compensation Law (Law). The Board, approved for 13 members, currently consists of 10 members appointed by the Governor with the advice and consent of the Senate.

The primary responsibility of the Board is to ensure that employees who are unable to work due to injury or illness are compensated under programs covering both occupational and non-occupational disability and sickness. Coverage for these benefits, with limited exception, is to be provided by employers. The Board also ensures that required payments are made for those covered under the Volunteer Firefighters' Benefit Law, the Volunteer Ambulance Workers' Benefit Law, and for certain injuries sustained by civil defense volunteers.

### **2. Cost Recovery Methods**

Costs to administer the Workers' Compensation Program are recovered via assessments on participating insurance carriers, the State Insurance Fund, self-insurers and self-insured political subdivisions. The law provides that recoverable expenses include direct costs of personal service, maintenance and operation, employer fringe benefits contributions, rental for space occupied in State-owned or State-leased buildings, and the services and expenses of central service agencies.

According to Board policy, recoverable costs are allocated between programs as explained below.

### **3. Summaries of Appropriate Sections of the Law**

#### **A) Section 151 - Workers' Compensation**

The Board receives and processes workers' compensation claims, as well as corresponding employer accident reports and medical reports from physicians. The Board adjudicates these claims and makes findings and awards to injured claimants. All costs incurred by the Board in administering the Workers' Compensation Program shall be recovered by assessing all companies writing workers' compensation policies and those firms and municipalities authorized as self-insurers. The specific amount assessed each company is based on its proportionate share of the total compensation paid and direct written premiums.

#### **B) Section 228 - Disability Benefits**

The Disability Benefits Program complements workers' compensation by providing eligible employees with cash payments to partially replace earnings lost during periods of temporary incapacity caused by off-the-job sickness or injury. Coverage is required to be provided by all employers, with certain exceptions for agricultural and governmental employers. Municipalities may elect to self-insure. Employers must either provide statutory coverage or participate in a

plan that provides benefits that are at least as favorable as statutory coverage. The Board must approve all plans.

To recover its costs of administering the Disability Benefits Program, the Board assesses all insurance companies and self-insurers providing coverage for disability benefits. The individual assessments are based on each provider's portion of the total payroll for all employees who were covered during the calendar year preceding the assessment. The term "payroll" shall include the first \$7,000 of each employee's earnings.

### **C) Section 50 - Self-Insurers**

The Workers' Compensation Law allows an employer to be self-insured for the purpose of providing workers' compensation. In these cases, the employer must furnish proof of financial ability to pay such compensation. The self-insurer is required to deposit securities or a surety bond with the Board to cover its potential liability. The Board also determines the amount and type of security each self-insurer will deposit. The Board assesses all costs incurred in administering this program based on the amount of security the Board holds for each self-insurer.

### **D) Section 60 - Volunteers**

The Volunteer Firefighters' and Ambulance Workers' Benefit Laws provide that volunteer firefighters and ambulance workers (emergency medical technicians) be covered for injuries they sustain when performing their authorized duties. Section 60 of these laws specifies that all costs related to the administration thereof are to be recovered from insurance carriers providing coverage to members of volunteer fire departments and volunteer ambulance workers. Determination of such costs is to be based on each carrier's proportionate share of the total indemnity benefit payments for that fiscal year.

## **4. Basis of Accounting**

The Board prepares its Consolidated Statements of Costs to Administer the Workers' Compensation Program on a modified cash basis of accounting. Generally, cash receipts are recognized when received, and cash disbursements are recognized when paid. However, the Board includes disbursements made during each April through June against outstanding encumbrances of the previous fiscal year as assessable costs for that prior year.

## **5. Miscellaneous Adjustments**

### **Department of Labor (DOL)**

Each year, DOL performs a Statewide Survey of Occupational Injury and Illness. The objective of the survey is to produce reliable data concerning the incidence and characteristics of workplace injuries and illnesses in New York State. The DOL adjustment accounts for a portion of its costs to perform the survey.

## **Department of Health (DOH)**

The DOH adjustment accounts for its cost to calculate and promulgate inpatient hospital rates for workers' compensation covered injuries.

### **Assessment Adjustments**

These adjustments reflect the changes to individual carrier assessments in instances where a carrier originally submitted erroneous or incomplete program information to the Board.

## **6. Cash Receipts**

The Board receives various cash receipts (e.g., interest on bank accounts, license fees, penalties) as a result of program operations. These cash receipts are used to offset program operating costs.

## **7. Accounting Records**

The direct cash receipts, cash disbursements and adjustments used to compile the Board's Consolidated Statements of Costs to Administer the Workers' Compensation Program are based on the financial accounts maintained by the Workers' Compensation Board and are in agreement with the expenditure records maintained by the Office of the State Comptroller. Indirect costs (e.g. fringe benefits) are based on rates developed by the NYS Division of the Budget.



New York State Workers' Compensation Board

Consolidated Statement of Costs to Administer the Workers' Compensation Program  
For the Two Fiscal Years Ended March 31, 2008

Supplementary Information

**NEW YORK STATE WORKERS' COMPENSATION BOARD**  
**□ DISTRIBUTION OF ADMINISTRATIVE CASH DISBURSEMENTS BY INSURER CATEGORY**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 2008**

	<b>Section 151: Workers' Compensation Law</b>	<b>Section 228: Disability Benefits Law</b>	<b>Section 50: Self-Insurers</b>	<b>Section 60: Volunteer Firefighters' Law</b>	<b>Section 60: Volunteer Ambulance Law</b>	<b>Total</b>
Direct Cash DisbursementS						
Personal Service	<u>\$75,823,815</u>	<u>\$3,759,663</u>	<u>\$2,465,856</u>	<u>\$473,543</u>	<u>\$59,193</u>	<u>\$82,582,070</u>
Maintenance and Operations						
Supplies & Materials	\$852,580	\$43,186	\$27,727	\$5,325	\$666	\$929,484
Travel	1,081,937	14,586	35,186	6,757	845	1,139,311
Equipment Rentals	19,015	940	618	119	15	20,707
Equipment Maintenance	4,413,414	216,808	143,528	27,563	3,445	4,804,758
Structure Repairs	16,545	648	538	103	13	17,847
Real Estate Rents	11,821,278	514,702	384,438	73,828	9,228	12,803,474
Utilities	1,300,257	65,990	42,285	8,121	1,015	1,417,668
Postage & Shipping	1,937,964	103,758	63,024	12,103	1,513	2,118,362
Printing	218,244	11,713	7,097	1,363	170	238,587
Telephone	1,609,834	94,179	52,353	10,054	1,257	1,767,677
Misc. Contractual Services	24,252,343	1,172,146	4,353,113	151,463	18,933	29,947,998
Office Equipment	2,853,423	143,245	92,796	17,821	2,228	3,109,513
Refunds and Reimbursements	207,730	0	9,996,238	0	0	10,203,968
Interest	6,574	280	214	41	5	7,114
Training	304,248	14,873	9,894	1,900	238	331,153
Civil Service Recovery	340,963	13,046	11,088	2,129	266	367,492
Archives	<u>36,554</u>	<u>2,000</u>	<u>1,189</u>	<u>228</u>	<u>29</u>	<u>40,000</u>
Total Maintenance and Operations	\$51,272,903	\$2,412,100	\$15,221,326	\$318,918	\$39,866	\$69,265,113
General State Charges						
Retirement	\$8,189,161	\$397,651	\$266,319	\$51,144	\$6,393	\$8,910,668
Unemployment Insurance	90,655	4,402	2,948	566	71	98,642
Social Security	5,854,796	284,299	190,403	36,565	4,571	6,370,634
Survivors Benefits	83,100	4,035	2,702	519	65	90,421
Dental and Health Insurance	18,697,576	907,922	608,061	116,772	14,597	20,344,928
Compensation Insurance	1,903,753	92,443	61,912	11,890	1,486	2,071,484
Employee Benefit Fund	<u>657,248</u>	<u>31,915</u>	<u>21,374</u>	<u>4,105</u>	<u>513</u>	<u>715,155</u>
Total General State Charges	<u>\$35,476,289</u>	<u>\$1,722,667</u>	<u>\$1,153,719</u>	<u>\$221,561</u>	<u>\$27,696</u>	<u>\$38,601,932</u>
Total Direct Cash Disbursements	\$162,573,007	\$7,894,430	\$18,840,901	\$1,014,022	\$126,755	\$190,449,115
Indirect Cash Disbursements	<u>2,568,556</u>	<u>124,725</u>	<u>83,532</u>	<u>16,041</u>	<u>2,005</u>	<u>2,794,859</u>
Total Cash Disbursements	<u>\$165,141,563</u>	<u>\$8,019,155</u>	<u>\$18,924,433</u>	<u>\$1,030,063</u>	<u>\$128,760</u>	<u>\$193,243,974</u>



**NEW YORK STATE WORKERS' COMPENSATION BOARD**  
**DISTRIBUTION OF ADMINISTRATIVE CASH DISBURSEMENTS BY INSURER CATEGORY**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 2007**

	<b>Section 151: Workers' Compensation Law</b>	<b>Section 228: Disability Benefits Law</b>	<b>Section 50: Self- Insurers</b>	<b>Section 60: Volunteer Firefighters' Law</b>	<b>Section 60: Volunteer Ambulance Law</b>	<b>Total</b>
Direct Cash Disbursements						
Personal Service	\$73,925,290	\$3,849,631	\$2,541,006	\$522,693	\$48,968	\$80,887,588
Maintenance and Operations						
Supplies & Materials	\$912,921	\$45,092	\$31,380	\$6,455	\$605	\$996,453
Travel	913,213	10,675	31,390	6,457	605	962,340
Equipment Rentals	11,036	558	379	78	7	12,058
Equipment Maintenance	4,084,647	206,411	140,400	28,881	2,706	4,463,045
Structure Repairs	11,468	450	394	81	8	12,401
Real Estate Rents	12,103,306	497,612	416,022	85,577	8,017	13,110,534
Utilities	1,180,746	40,021	40,585	8,349	782	1,270,483
Postage & Shipping	1,858,742	90,682	63,890	13,142	1,231	2,027,687
Printing	156,769	8,464	5,389	1,108	104	171,834
Telephone	1,617,646	81,276	55,603	11,438	1,072	1,767,035
Miscellaneous Contractual Services	25,146,489	1,236,339	2,324,072	177,800	16,657	28,901,357
Office Equipment	3,913,901	201,129	134,531	27,673	2,593	4,279,827
Refunds and Reimbursements	553,928	0	1,840,596	0	0	2,394,524
Interest	2,890	103	99	20	2	3,114
Training	130,448	6,524	4,484	922	86	142,464
Civil Service Recovery	312,316	11,541	10,735	2,208	207	337,007
Archives	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Maintenance and Operations	\$52,910,466	\$2,436,877	\$5,099,949	\$370,189	\$34,682	\$60,852,163
General State Charges						
Retirement	\$8,612,351	\$439,167	\$296,029	\$60,894	\$5,705	\$9,414,146
Unemployment Insurance	88,711	4,524	3,049	627	59	96,970
Social Security	5,581,395	284,611	191,847	39,464	3,697	6,101,014
Survivors Benefits	73,926	3,770	2,541	523	49	80,809
Dental and Health Insurance	16,847,680	859,109	579,099	119,122	11,160	18,416,170
Compensation Insurance	1,840,751	93,865	63,271	13,015	1,219	2,012,121
Employee Benefit Fund	<u>820,576</u>	<u>41,843</u>	<u>28,205</u>	<u>5,802</u>	<u>544</u>	<u>896,970</u>
Total General State Charges	<u>\$33,865,390</u>	<u>\$1,726,889</u>	<u>\$1,164,041</u>	<u>\$239,447</u>	<u>\$22,433</u>	<u>\$37,018,200</u>
Total Direct Cash Disbursements	\$160,701,146	\$8,013,397	\$8,804,996	\$1,132,329	\$106,083	\$178,757,951
Indirect Cash Disbursements	<u>2,454,335</u>	<u>125,153</u>	<u>84,362</u>	<u>17,354</u>	<u>1,626</u>	<u>2,682,830</u>
Total Cash Disbursements	<u>\$163,155,481</u>	<u>\$8,138,550</u>	<u>\$8,889,358</u>	<u>\$1,149,683</u>	<u>\$107,709</u>	<u>\$181,440,781</u>

**NEW YORK STATE WORKER'S COMPENSATION BOARD**  
**CASH RECEIPTS BY INSURER CATEGORY**  
**FR THE FISCAL YEAR ENDED MARCH 31, 2008**

Type of Cash Receipt	Section 151:	Section 228:	Section 50:	Section 60:	Section 60:	Total
	Workers' Compensation Law	Disability Benefits Law		Volunteer Firefighters' Law	Volunteer Ambulance Law	
Unnecessary Delay of Claims 25-3c - WC	\$9,368	\$0	\$0	\$0	\$0	\$9,368
Unnecessary Delay of Claims 25-3c - DB	0	0	0	0	0	0
Adjournment Penalty Section 25-3d	6,400	0	0	0	0	6,400
Failure To File C-2	0	0	0	0	0	0
Failure To File Medical Report	0	0	0	0	0	0
Medical Bureau License Fees	10,800	0	0	0	0	10,800
Laboratory License Fees	2,550	0	0	0	0	2,550
Failure To Make Payment - Section 25-2bh	13,200	0	0	0	0	13,200
Subpoena Fees	48,299	2,304	0	0	0	50,603
Photocopy Fees	448,939	0	0	0	0	448,939
Surplus Equipment Sales	2,242	0	0	0	0	2,242
Publication Fees	94	5	3	1	0	103
General Refunds	563,579	0	0	0	0	563,579
IME Reg Fees	3,250	0	0	0	0	3,250
Reimbursements - Section 50-5f	0	0	117,052	0	0	117,052
Hospital Records Penalty - Section 13g	0	0	0	0	0	0
Hospital Arbitration Post - Section 13g-6n	20,850	0	0	0	0	20,850
Medical Arbitration Post - Section 13g-4	68,083	0	0	0	0	68,083
Podiatry Arbitration Post - Section 13k-6	0	0	0	0	0	0
Chiro Arbitration Post - Section 13l-6	41,435	0	0	0	0	41,435
Psychology Arbitration Post - Section 13m-7	495	0	0	0	0	495
Failure To File GP	70,500	0	0	0	0	70,500
Parking Fees	19,154	0	0	0	0	19,154
Finance Charges - Section 55	0	0	0	0	0	0
Wifi Royalties	17,172	0	0	0	0	17,172
Interest Fund - 339-B7	<u>1,643,264</u>	<u>81,480</u>	<u>53,440</u>	<u>10,263</u>	<u>1,283</u>	<u>1,789,730</u>
Total Cash Receipts	<u>\$2,989,674</u>	<u>\$83,789</u>	<u>\$170,495</u>	<u>\$10,264</u>	<u>\$1,283</u>	<u>\$3,255,505</u>

**NEW YORK STATE WORKERS' COMPENSATION BOARD  
CASH RECEIPTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2007**

Type of Cash Receipt	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
Unnecessary Delay of Claims 25-3c - WC	\$15,643	\$0	\$0	\$0	\$0	\$15,643
Unnecessary Delay of Claims 25-3c - DB	0	0	0	0	0	0
Adjournment Penalty Section 25-3d	4,847	0	0	0	0	4,847
Failure To File C-2	0	0	0	0	0	0
Failure To File Medical Report	0	0	0	0	0	0
Medical Bureau License Fees	9,600	0	0	0	0	9,600
Laboratory License Fees	1,950	0	0	0	0	1,950
Failure to Make Payment Section 25-2bh	19,759	0	0	0	0	19,759
Subpoena Fees	21,099	1,054	0	0	0	22,153
Photocopy Fees	453,649	0	0	0	0	453,649
Surplus Equipment Sales	844	0	0	0	0	844
Publication Fees	75	4	3	1	0	83
General Refunds	516,420	0	0	0	0	516,420
IME Reg Fees	3,250	0	0	0	0	3,250
Reimbursements - Section 50-5f	0	0	402,856	0	0	402,856
Hospital Records Penalty - Section 13g	30	0	0	0	0	30
Hospital Arbitration Post - Section 13g-6n	8,092	0	0	0	0	8,092
Medical Arbitration Post - Section 13g-4	107,480	0	0	0	0	107,480
Podiatry Arbitration Post - Section 13k-6	0	0	0	0	0	0
Chiro Arbitration - Section 13l-6	34,784	0	0	0	0	34,784
Psychology Arbitration Post - Section 13m-7	5,353	0	0	0	0	5,353
Failure to File GP	32,500	0	0	0	0	32,500
Parking Fees	21,223	0	0	0	0	21,223
Finance Charges - Section 55	0	0	0	0	0	0
Wifi Royalties	0	0	0	0	0	0
Interest Fund - 339-B7	<u>2,347,925</u>	<u>122,267</u>	<u>80,704</u>	<u>16,601</u>	<u>1,555</u>	<u>2,569,052</u>
Total Cash Receipts	<u>\$3,604,523</u>	<u>\$123,325</u>	<u>\$483,563</u>	<u>\$16,602</u>	<u>\$1,555</u>	<u>\$4,229,568</u>

**NEW YORK STATE WORKER'S COMPENSATION BOARD  
MISCELLANEOUS ADJUSTMENTS TO ASSESSMENTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2008**

<b>Applicable to Worker's Compensation Assessments</b>	<b>Section 151: Workers' Compensation Law</b>	<b>Section 228: Disability Benefits Law</b>	<b>Section 50: Self-Insurers</b>	<b>Section 60: Volunteer Firefighters' Law</b>	<b>Section 60: Volunteer Ambulance Law</b>	<b>Total</b>
Department of Labor - Survey of Occupational Injuries	\$328,663	\$0	\$0	\$0	\$0	\$328,663
Department of Health - Inpatient Hospital Rates	207,715	0	0	0	0	207,715
Assessment Adjustments	<u>(385,278)</u>	<u>21,996</u>	<u>291,335</u>	<u>0</u>	<u>0</u>	<u>(71,947)</u>
Total	<u>\$151,100</u>	<u>\$21,996</u>	<u>\$291,335</u>	<u>\$0</u>	<u>\$0</u>	<u>\$464,431</u>

**NEW YORK STATE WORKERS' COMPENSATION BOARD  
MISCELLANEOUS ADJUSTMENTS TO ASSESSMENTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2007**

<b>Applicable to Workers' Compensation Assessments</b>	<b>Section 151: Workers' Compensation Law</b>	<b>Section 228: Disability Benefits Law</b>	<b>Section 50: Self-Insurers</b>	<b>Section 60: Volunteer Firefighters' Law</b>	<b>Section 60: Volunteer Ambulance Law</b>	<b>Total</b>
Department of Labor - Survey of Occupational Injuries	\$343,349	\$0	\$0	\$0	\$0	\$343,349
Department of Health - Inpatient Hospital Rates	247,710	0	0	0	0	247,710
Assessment Adjustments	<u>294,520</u>	<u>(60,483)</u>	<u>13,539</u>	<u>3</u>	<u>153</u>	<u>247,732</u>
Total	<u>\$885,579</u>	<u>(\$60,483)</u>	<u>\$13,539</u>	<u>\$3</u>	<u>\$153</u>	<u>\$838,791</u>