Trindel Insurance Fund

Summary Budget Comparison

10 - Administration

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
5600	Insurance Expense	13,000.00	13,000.00	10,554.00	2,446.00
5610	Excess Insurance	0.00	0.00	4,718.37	(4,718.37)
5700	State Fees	0.00	0.00	3.00	(3.00)
5900	Training	1,400.00	1,400.00	528.21	871.79
6300	Professional Fees	2,000.00	2,000.00	2,692.48	(692.48)
6315	Audit Expenses	22,000.00	22,000.00	22,000.00	0.00
6320	CAJPA Accreditation	7,500.00	7,500.00	5,850.00	1,650.00
6330	Investment Advisors	11,000.00	11,000.00	10,847.00	153.00
6335	Legal Expenses	1,000.00	1,000.00	0.00	1,000.00
7010	Salaries	167,000.00	167,000.00	110,080.96	56,919.04
7020	Employee Benefits	51,000.00	51,000.00	32,116.63	18,883.37
7200	Bank Service Charges	300.00	300.00	88.60	211.40
7300	Dues & Subscriptions	2,000.00	2,000.00	4,837.67	(2,837.67)
7400	Conferences	10,000.00	10,000.00	10,208.67	(208.67)
7410	CSOOC Conference	0.00	0.00	0.00	0.00
7415	CAJPA	15,000.00	15,000.00	5,466.92	9,533.08
7420	PARMA	15,000.00	15,000.00	5,157.97	9,842.03
7600	Utilities & Housekeeping	4,800.00	4,800.00	2,017.66	2,782.34
7700	Travel Expenses	4,000.00	4,000.00	2,693.17	1,306.83
7800	Board Meeting Expenses	24,000.00	24,000.00	9,828.67	14,171.33
7900	Office Materials & Supplies	3,000.00	3,000.00	1,467.21	1,532.79
8000	Communications/IT	8,000.00	8,000.00	5,736.53	2,263.47
8100	Depreciation Expense	23,644.00	23,644.00	3,917.20	19,726.80
8200	Miscellaneous Expense	9,500.00	9,500.00	6,657.12	2,842.88
9150	Transfer out Admin	(360,897.00)	(360,897.00)	(257,468.04)	(103,428.96)
9300	Rental/Lease Expense	4,291.00	4,291.00	0.00	4,291.00

Trindel Insurance Fund

Summary Budget Comparison

20 - Loss Prevention

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
5805	Loss Control	7,000.00	7,000.00	4,886.60	2,113.40
5900	Training	5,000.00	5,000.00	4,052.08	947.92
5905	Law Enforcement Meeting	7,000.00	7,000.00	3,361.98	3,638.02
5910	Loss Prevention Specialist	21,000.00	21,000.00	19,155.44	1,844.56
5915	Road Commissioners Meeting	7,000.00	7,000.00	3,462.40	3,537.60
6300	Professional Fees	1,500.00	1,500.00	100.00	1,400.00
7010	Salaries	254,063.00	254,063.00	165,438.38	88,624.62
7020	Employee Benefits	83,840.00	83,840.00	46,899.10	36,940.90
7200	Bank Service Charges	100.00	100.00	195.11	(95.11)
7300	Dues & Subscriptions	3,000.00	3,000.00	771.52	2,228.48
7500	Printing & Reproduction	5,000.00	5,000.00	0.00	5,000.00
7600	Utilities & Housekeeping	3,500.00	3,500.00	1,909.46	1,590.54
7700	Travel Expenses	45,000.00	45,000.00	21,402.21	23,597.79
7900	Office Materials & Supplies	8,000.00	8,000.00	1,783.60	6,216.40
8000	Communications/IT	13,000.00	13,000.00	9,708.46	3,291.54
8100	Depreciation Expense	0.00	0.00	15,399.88	(15,399.88)
9100	Transfers In/Out	1,000.00	1,000.00	0.00	1,000.00
9150	Transfer out Admin	(475,638.00)	(475,638.00)	(298,876.22)	(176,761.78)
9300	Rental/Lease Expense	10,635.00	10,635.00	350.00	10,285.00

Trindel Insurance Fund

Summary Budget Comparison

30 - Claims Administration Workers' Compensation

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
5900	Training	13,880.00	13,880.00	7,918.01	5,961.99
6300	Professional Fees	50,000.00	50,000.00	39,620.98	10,379.02
6310	Appraisal	0.00	0.00	0.00	0.00
7010	Salaries	394,349.00	394,349.00	247,267.56	147,081.44
7020	Employee Benefits	126,192.00	126,192.00	81,519.74	44,672.26
7200	Bank Service Charges	400.00	400.00	429.53	(29.53)
7300	Dues & Subscriptions	2,500.00	2,500.00	4,542.17	(2,042.17)
7500	Printing & Reproduction	5,800.00	5,800.00	9,187.62	(3,387.62)
7600	Utilities & Housekeeping	7,871.00	7,871.00	4,411.77	3,459.23
7700	Travel Expenses	6,000.00	6,000.00	2,344.79	3,655.21
7900	Office Materials & Supplies	20,000.00	20,000.00	12,990.97	7,009.03
8000	Communications/IT	9,400.00	9,400.00	14,718.43	(5,318.43)
8100	Depreciation Expense	0.00	0.00	21,107.37	(21,107.37)
8200	Miscellaneous Expense	1,000.00	1,000.00	0.00	1,000.00
9150	Transfer out Admin	(652,407.00)	(652,407.00)	(446,058.94)	(206,348.06)
9300	Rental/Lease Expense	15,015.00	15,015.00	0.00	15,015.00

Trindel Insurance Fund

Summary Budget Comparison

40 - Workers Compensation

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	10,288,190.00	10,288,190.00	6,757,481.50	(3,530,708.50)
4200	Interest Income	15,000.00	15,000.00	7,529.41	(7,470.59)
4300	Investment Income	80,000.00	80,000.00	80,661.90	661.90
4400	Increase (Decrease) in FMV	1,000.00	1,000.00	0.00	(1,000.00)
5500	Claims Expense	5,000.00	5,000.00	749.20	4,250.80
5510	Claims Paid	4,500,000.00	4,500,000.00	3,241,512.06	1,258,487.94
5520	Change in Unpaid Claims Liability	0.00	0.00	1,986,000.00	(1,986,000.00)
5540	Claims Refund	(40,000.00)	(40,000.00)	(55,442.56)	15,442.56
5550	Claims Subrogation	(5,000.00)	(5,000.00)	(2,511.18)	(2,488.82)
5560	Claims Excess Recovery	(700,000.00)	(700,000.00)	(519,812.65)	(180,187.35)
5575	Workers' Comp Claims Administration	652,407.00	652,407.00	389,974.63	262,432.37
5610	Excess Insurance	1,697,107.00	1,697,107.00	1,366,142.00	330,965.00
5700	State Fees	140,000.00	140,000.00	103,617.47	36,382.53
5800	Risk Management	318,677.00	318,677.00	207,869.64	110,807.36
5805	Loss Control	27,500.00	27,500.00	10,315.52	17,184.48
5806	Hearing Tests	19,000.00	19,000.00	13,188.00	5,812.00
5810	Loss Control Subsidy	55,000.00	55,000.00	55,000.00	0.00
5815	Loss Prevention Subsidy	442,200.00	442,200.00	360,996.00	81,204.00
5820	Employee Assistance Program	24,000.00	24,000.00	14,210.00	9,790.00
6300	Professional Fees	0.00	0.00	855.00	(855.00)
7000	General & Administrative	230,675.00	230,675.00	177,584.88	53,090.12
7300	Dues & Subscriptions	100.00	100.00	0.00	100.00
8100	Depreciation Expense	0.00	0.00	0.00	0.00
9100	Transfers In/Out	43,000.00	43,000.00	41,004.00	1,996.00
9200	Return of Funds	1,500,000.00	1,500,000.00	0.00	1,500,000.00

Trindel Insurance Fund

Summary Budget Comparison

50 - Property & Liability

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	5,031,332.00	5,031,332.00	3,914,480.00	(1,116,852.00)
4200	Interest Income	6,000.00	6,000.00	2,834.12	(3,165.88)
4300	Investment Income	30,000.00	30,000.00	33,841.10	3,841.10
5500	Claims Expense	1,000.00	1,000.00	0.00	1,000.00
5510	Claims Paid	3,800,000.00	3,800,000.00	2,458,089.53	1,341,910.47
5520	Change in Unpaid Claims Liability	0.00	0.00	179,001.00	(179,001.00)
5540	Claims Refund	(1,000.00)	(1,000.00)	(603.80)	(396.20)
5550	Claims Subrogation	(1,000.00)	(1,000.00)	(689.88)	(310.12)
5560	Claims Excess Recovery	(3,000,000.00)	(3,000,000.00)	...66,453.70)	(1,933,546.30)
5570	Claims Administration	189,600.00	189,600.00	130,562.50	59,037.50
5610	Excess Insurance	2,312,487.00	2,312,487.00	3,126,505.00	(814,018.00)
5800	Risk Management	156,961.00	156,961.00	91,006.49	65,954.51
5810	Loss Control Subsidy	55,000.00	55,000.00	55,000.00	0.00
5815	Loss Prevention Subsidy	108,900.00	108,900.00	177,804.00	(68,904.00)
6300	Professional Fees	60,000.00	60,000.00	40,427.46	19,572.54
7000	General & Administrative	120,876.00	120,876.00	79,883.18	40,992.82
9100	Transfers In/Out	23,000.00	23,000.00	20,196.00	2,804.00
9200	Return of Funds	1,500,000.00	1,500,000.00	793,537.00	706,463.00

Trindel Insurance Fund

Summary Budget Comparison

60 - Pollution

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	113,294.00	113,294.00	65,662.50	(47,631.50)
5600	Insurance Expense	0.00	0.00	27,632.00	(27,632.00)
5610	Excess Insurance	113,294.00	113,294.00	67,045.26	46,248.74

Trindel Insurance Fund

Summary Budget Comparison

70 - Medical Malpractice

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	250,539.00	250,539.00	204,417.55	(46,121.45)
5510	Claims Paid	0.00	0.00	1,555.09	(1,555.09)
5540	Claims Refund	0.00	0.00	(598.91)	598.91
5610	Excess Insurance	245,539.00	245,539.00	261,143.00	(15,604.00)

Trindel Insurance Fund

Summary Budget Comparison

80 - Undisbursed Loss Prevention Subsidy

From 7/1/2015 Through 3/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	55,000.00	55,000.00	0.00	(55,000.00)
5640	Subsidy	40,000.00	40,000.00	(80,094.32)	120,094.32
5805	Loss Control	0.00	0.00	19,500.00	(19,500.00)
5900	Training	200,000.00	200,000.00	46,171.33	153,828.67
6300	Professional Fees	0.00	0.00	1,269.90	(1,269.90)
7300	Dues & Subscriptions	25,000.00	25,000.00	21,918.25	3,081.75
9100	Transfers In/Out	0.00	0.00	(61,200.00)	61,200.00
Report Difference		972,494.00	972,494.00	...12,950.31)	(3,685,444.31)