Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2014 Through 6/30/2015

10 - Administration

Account Code	Account Title	Actual 1314	Actual 1415	YTD 1516	Current Period Budget - Revised	2016/2017 Budget	Description /Explanation
5600	Insurance Expense	0	10,784	10,554	13,000	15,500	GL, CRIME, PROPERTY
5610	Excess Insurance	11,234	0	4,718	0	0	
5630	Insurance Dividends	(648)	0	0	0	0	
5700	State Fees	0	0	3	0	0	
5900	Training	797	0	303	1,400	3,000	Parma Cajpa GFOA mip for new ee
6300	Professional Fees	4,026	1,708	2,548	2,000	3,000	
6315	Audit Expenses	14,500	14,500	22,000	22,000	22,000	
6320	CAJPA Accreditation	0	0	5,850	7,500	0	
6330	Investment Advisors	3,624	12,419	10,847	11,000	15,000	
6335	Legal Expenses	0	560	0	1,000	0	
7010	Salaries	154,490	164,526	97,572	167,000	229,456	Exec, Admin, Account
7020	Employee Benefits	49,469	54,735	33,519	51,000	72,594	same 31% of salary
7030	Pension Expense	0	(9,659)	0	0	0	
7200	Bank Service Charges	313	231	89	300	300	
7300	Dues & Subscriptions	1,480	2,253	4,838	2,000	4,000	MIP, CAJPA, PARMA Trindel membership
7400	Conferences	0	6,120	10,209	10,000	15,000	CALPELRA
7410	CSOOC Conference	0	0	0	0	0	
7415	CAJPA	13,394	14,365	5,467	15,000	10,000	
7420	PARMA	10,594	6,247	3,189	15,000	10,000	
7500	Printing & Reproduction	0	317	0	0	0	
7600	Utilities & Housekeeping	803	1,562	1,944	4,800	3,000	
7700	Travel Expenses	4,732	2,933	2,622	4,000	4,000	
7800	Board Meeting Expenses	35,876	16,875	9,829	24,000	20,000	
7900	Office Materials & Supplies	3,143	2,956	1,031	3,000	4,000	new desk
8000	Communications/IT	4,983	11,666	5,667	8,000	10,054	advance concepts 2100, phone, inernet, extema, new pc, new phone
8100	Depreciation Expense	0	986	3,917	23,644	4,000	Building
8200	Miscellaneous Expense	1,543	4,366	6,657	9,500	6,000	misc + 3,000 health fair give aways
9100	Transfers In/Out	0	(4,928)	0	0	0	
9150	Transfer out Admin	(316,397)	(309,339)	(81,898)	(360,897)	(450,904)	
9300	Rental/Lease Expense	2,043	1,400	0	4,291	0	

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2014 Through 6/30/2015

20 - Loss Prevention

Account Code	Account Title	Actual 1314	Actual 1415	YTD 1516	Current Period Budget - Revised	2016/2017 Budget	Description /Explanation		
5805	Loss Control	9,330	4,229	4,579	7,000	17,000		10,000	Program development
5900	Training	4,835	3,468	2,572	5,000	8,000	CALPELRA (1), CAJPA (3), PARAM (2), NSC Conference (3) Training and Development Tech (1)		
5905	Law Enforcement Meeting	6,479	0	3,362	7,000	5,000			
5910	Loss Prevention Specialist	9,160	25,524	19,155	21,000	36,000	Ave cost per mtg $12,000		
5915	Road Commissioners Meeting	5,339	0	3,462	7,000	25,000		20,000	DSR meetir
6300	Professional Fees	314	5,728	100	1,500	5,000	Meeting Speaker/Presentations		
7010	Salaries	141,556	151,554	150,722	254,063	249,821	5% salary range increase, include salary for new position Safety Consultant, same range as Loss Prevention Analyst		
7020	Employee Benefits	49,337	54,236	49,038	83,840	77,444			
7030	Pension Expense	0	(14,488)	0	0				
7200	Bank Service Charges	60	248	195	100	250			
7300	Dues & Subscriptions	1,218	3,556	880	3,000	2,500	National Safety Council, SHRM (2), CALPELRA (1), Talent Development(2)		
7500	Printing & Reproduction	0	0	0	5,000	3,500			
7600	Utilities & Housekeeping	792	1,288	1,822	3,500	3,000			
7700	Travel Expenses	28,811	24,504	18,960	45,000	35,000			
7900	Office Materials & Supplies	3,097	4,908	1,454	8,000	5,000			
8000	Communications/IT	6,875	14,433	9,570	13,000	20,000	2 tablet pcs, new laptop/monitor, 2 projectors	5,500	
8100	Depreciation Expense	0	1,478	15,400	0	15,400			
8200	Miscellaneous Expense	0	100	0	0	2,500	Award/Certificates		
9100	Transfers In/Out	0	1,478	0	1,000	0			
9150	Transfer out Admin	(272,424)	(275,769)	(120,773)	(475,638)	(510,415)			
9300	Rental/Lease Expense	5,221	4,900	350	10,635	0			

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2014 Through 6/30/2015

25 - Claims Administration Liability Property

Account Code	Account Title	Prior Year Actual	Current Period Actual	Current Period Actual	Current Period Budget - Revised					
4900	Other Income									
5700	State Fees									
5900	Training				3,000					
6300	Professional Fees				32,950	JDI, legal, notery fes		Praxis	George Hills	
6310	Appraisal						audit	17,900.00		
7000	General & Administrative									
7010	Salaries				67,000		monthly	4,375.00		
7020	Employee Benefits				21,197			6		
7030	Pension Expense							26,250.00	147,500	
7200	Bank Service Charges				200					
7300	Dues & Subscriptions				1,000					
7500	Printing & Reproduction									
7600	Utilities & Housekeeping				1,000					
7700	Travel Expenses				2,000					
7900	Office Materials & Supplies				3,000	desk, misc				
8000	Communications/IT				24,800	computer, phone, data conv 19,800				
8100	Depreciation Expense				2,000	Building				
8200	Miscellaneous Expense				200					
9100	Transfers In/Out									
9150	Transfer out Admin				(158,347)					
9300	Rental/Lease Expense									

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2014 Through 6/30/2015

30 - Claims Administration Workers' Compensation

Account Code	Account Title	Prior Year Actual	Current Period Actual	Current Period Actual	Current Period Budget - Revised		
4900	Other Income	15	0	0	0		
5700	State Fees	0	0	0	0		
5900	Training	6,975	6,031	6,467	13,880	10,000	one new adjuster and two new clerical staff
6300	Professional Fees	49,382	42,706	39,621	50,000	40,000	
6310	Appraisal	0	0	0	0		
7000	General & Administrative	0	0	0	0		
7010	Salaries	234,619	324,997	223,027	394,349	409,550	
7020	Employee Benefits	85,701	111,889	86,600	126,192	136,064	33% of Payroll
7030	Pension Expense	0	(28,976)	0	0		
7200	Bank Service Charges	313	658	430	400	400	
7300	Dues & Subscriptions	3,344	2,480	3,470	2,500	2,500	
7500	Printing & Reproduction	9,341	5,496	8,219	5,800		
						10,000	New "Facts" pamphlets x12
7600	Utilities & Housekeeping	1,910	3,951	4,208	7,871	8,000	
7700	Travel Expenses	4,346	4,738	2,153	6,000	4,000	
7900	Office Materials & Supplies	15,979	30,013	11,121	20,000	13,000	
8000	Communications/IT	11,841	17,795	14,476	9,400	20,000	Increased IT contract
8100	Depreciation Expense	0	3,450	21,107	0	21,107	recording reclassed fixed assets including building
8200	Miscellaneous Expense	290	764	0	1,000	800	
9100	Transfers In/Out	0	3,450	0	0		
9150	Transfer out Admin	(428,362)	(566,272)	(150,779)	(652,407)	(675,421)	
9300	Rental/Lease Expense	4,336	3,500	0	15,015	0	

40 - Workers Compensation

Code	Account Title	Prior Year Actual	Current Period Actual	Current Period Actual	Current Period Budget - Revised		
4100	Member Contributions	7,115,332	9,555,622	6,757,482	10,288,190	11,429,287	preimiums 1617
4200	Interest Income	58,019	23,799	6,738	15,000	9,000	
4300	Investment Income	11,529	58,871	59,959	80,000	108,000	

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2014 Through 6/30/2015

4400	Increase (Decrease) in FMV	(1,144)	16,546	0	1,000	1,000	
5500	Claims Expense	4,331	2,472	749	5,000	0	
5510	Claims Paid	4,201,628	5,001,704	2,889,759	4,500,000		
						5,000,000	
5520	Change in Unpaid Claims Liability	1,226,000	2,505,001	0	0		
						1,000,000	
5540	Claims Refund	(30,394)	(35,853)	(55,443)	(40,000)	(40,000)	
5550	Claims Subrogation	(10,697)	0	(2,511)	(5,000)	(5,000)	
5560	Claims Excess Recovery	(760,274)	(1,040,332)	(487,751)	(700,000)	(500,000)	
5570	Claims Administration	0	0	0	0		
5575	Workers' Comp Claims	426,220	616,658	150,779	652,407	675,421	wc admin budget
5600	Insurance Expense	0	1,263,841	0	0		
5610	Excess Insurance	823,420	1,658,298	1,366,142	1,697,107		
						1,583,095	
5700	State Fees	111,665	129,800	103,617	140,000	130,000	
5800	Risk Management	181,796	201,639	80,918	318,677	341,978	rsik mgnt budget 67%
5805	Loss Control	30,008	16,058	10,120	27,500	27,500	
5806	Hearing Tests	16,980	14,090	13,188	19,000	22,000	
5810	Loss Control Subsidy	50,000	50,000	55,000	55,000		
						55,000	
5815	Loss Prevention Subsidy	262,396	359,790	360,996	442,200	442,200	
5820	Employee Assistance Program	22,175	18,100	14,210	24,000	15,000	
6300	Professional Fees	0	0	855	0		
7000	General & Administrative	211,258	218,353	54,872	230,675	302,106	Admin budget 67%
7200	Bank Service Charges	73	0	0	0		
7300	Dues & Subscriptions	0	50	0	100		
8100	Depreciation Expense	5,840	5,840	0	0		
9100	Transfers In/Out	33,095	42,210	41,004	43,000	43,000	LPE $ Not collected
9200	Return of Funds	439,700	390,000	0	1,500,000	500,000	from Return of funds

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2014 Through 6/30/2015

50 - Property & Liability

Account Code	Account Title	Prior Year Actual	Current Period Actual	Current Period Actual	Current Period Budget - Revised		
4100	Member Contributions	5,658,752	5,622,191	3,914,480	5,031,332		
						6,767,756	preimiums 1617
4200	Interest Income	30,176	10,612	2,503	6,000	3,600	
4300	Investment Income	6,547	28,886	25,472	30,000	48,000	
4400	Increase (Decrease) in FMV	(649)	9,166	0	0		
5500	Claims Expense	478	1,000	0	1,000		
5510	Claims Paid	7,559,371	2,481,995	2,419,633	3,800,000	4,000,000	
5520	Change in Unpaid Claims Liability	(775,000)	472,999	0	0		
5540	Claims Refund	(2,161)	(1,800)	(604)	(1,000)		
						(2,000)	
5550	Claims Subrogation	(387)	(4,698)	(690)	(1,000)	(2,000)	
5560	Claims Excess Recovery	(6,030,512)	(1,383,634)	(1,066,454)	(3,000,000)	(1,000,000)	
5570	Claims Administration	210,408	207,737	130,563	189,600	194,347	York/GHC inhouse
5575	Workers' Comp Claims	2,142	1,342	0	0		
5600	Insurance Expense	0	(75,804)	0	0		
5610	Excess Insurance	2,425,572	3,024,425	3,126,505	2,312,487	3,203,738	
5630	Insurance Dividends	(212,856)	0	0	0		
5800	Risk Management	90,628	99,996	39,855	156,961	168,437	rsik mgnt budget 33%
5810	Loss Control Subsidy	50,000	50,000	55,000	55,000	55,000	
5815	Loss Prevention Subsidy	262,395	177,210	177,804	108,900	217,800	
6300	Professional Fees	30,918	71,562	40,427	60,000		
						70,000	
7000	General & Administrative	105,139	108,228	27,026	120,876	148,798	Admin budget 33%
8200	Miscellaneous Expense	10	0				
9100	Transfers In/Out	33,095	20,790	20,196	23,000	25,000	LPE $ Not collected
9200	Return of Funds	757,217	1,526,292	793,537	1,500,000	1,500,000	

60 - Pollution

Code	Account Title	Prior Year Actual	Current Period Actual	Current Period Actual	Current Period Budget - Revised		
4100	Member Contributions	99,889	114,446	65,663	113,294	113,300	
5610	Excess Insurance	105,188	111,392	13,515	113,294	113,300	

70 - Medical Malpractice

Account Code	Account Title	Prior Year Actual	Current Period Actual	Current Period Actual	Current Period Budget - Revised		
4100	Member Contributions	99,681	248,853	204,418	250,539	256,527	
5500	Claims Expense	1,708	1,762	0	0		
5510	Claims Paid	0	0	1,555	0		
5540	Claims Refund	0	0	(599)	0		
5600	Insurance Expense	102,265	114	0	0		
5610	Excess Insurance	0	244,585	261,143	245,539	256,527	

80 - Undisbursed Loss Prevention Subsidy

Account Code	Account Title	Prior Year Actual	Current Period Actual	Current Period Actual	Current Period Budget - Revised		
4100	Member Contributions	50,000	50,000	0	55,000	55,000	
5640	Subsidy	(96,514)	(181,016)	(80,094)	40,000	(70,000)	RM dividend EIA
5805	Loss Control	6,773	0	19,500	0		
5815	Loss Prevention Subsidy	6,432	21,275	0	0		special proj using EIA subsidy
5900	Training	76,283	99,787	45,186	200,000	200,000	
6300	Professional Fees	0	0	1,270	0		
7300	Dues & Subscriptions	23,652	20,618	21,918	25,000	25,000	Lexipol / Leibert cassidy
9100	Transfers In/Out	(66,189)	(63,000)	(61,200)	0	(60,000)	distribute LPE $ not collected
Report Difference		1,216,856	(2,697,513)	(137,227)	972,494		