Trindel Insurance Fund

Summary Budget Comparison

10 - Administration

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
5600	Insurance Expense	15,500.00	15,500.00	15,483.33	16.67
5610	Excess Insurance	0.00	0.00	0.00	0.00
5700	State Fees	0.00	0.00	1.50	(1.50)
5900	Training	3,000.00	3,000.00	0.00	3,000.00
6300	Professional Fees	3,000.00	3,000.00	935.45	2,064.55
6315	Audit Expenses	22,000.00	22,000.00	15,464.00	6,536.00
6320	CAJPA Accreditation	0.00	0.00	0.00	0.00
6330	Investment Advisors	15,000.00	15,000.00	6,866.45	8,133.55
7010	Salaries	229,456.00	229,456.00	75,984.41	153,471.59
7020	Employee Benefits	72,594.00	72,594.00	28,951.88	43,642.12
7200	Bank Service Charges	300.00	300.00	200.23	99.77
7300	Dues & Subscriptions	4,000.00	4,000.00	1,888.10	2,111.90
7400	Conferences	15,000.00	15,000.00	12,064.59	2,935.41
7415	CAJPA	10,000.00	10,000.00	6,880.42	3,119.58
7420	PARMA	10,000.00	10,000.00	2,250.92	7,749.08
7500	Printing & Reproduction	0.00	0.00	144.00	(144.00)
7600	Utilities & Housekeeping	3,000.00	3,000.00	950.28	2,049.72
7700	Travel Expenses	4,000.00	4,000.00	2,363.93	1,636.07
7800	Board Meeting Expenses	20,000.00	20,000.00	612.83	19,387.17
7900	Office Materials & Supplies	4,000.00	4,000.00	2,490.35	1,509.65
8000	Communications/IT	10,054.00	10,054.00	3,223.68	6,830.32
8100	Depreciation Expense	4,000.00	4,000.00	0.00	4,000.00
8200	Miscellaneous Expense	6,000.00	6,000.00	3,217.19	2,782.81
9150	Transfer out Admin	(450,904.00)	(450,904.00)	(173,527.08)	(277,376.92)

Trindel Insurance Fund

Summary Budget Comparison

20 - Loss Prevention

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
5805	Loss Control	17,000.00	17,000.00	4,424.14	12,575.86
5900	Training	8,000.00	8,000.00	10,147.78	(2,147.78)
5905	Law Enforcement Meeting	5,000.00	5,000.00	3,313.95	1,686.05
5910	Loss Prevention Specialist	36,000.00	36,000.00	15,084.80	20,915.20
5915	Road Commissioners Meeting	25,000.00	25,000.00	5,684.99	19,315.01
6300	Professional Fees	5,000.00	5,000.00	0.00	5,000.00
7010	Salaries	249,821.00	249,821.00	87,305.58	162,515.42
7020	Employee Benefits	77,444.00	77,444.00	19,696.20	57,747.80
7200	Bank Service Charges	250.00	250.00	220.08	29.92
7300	Dues & Subscriptions	2,500.00	2,500.00	1,248.78	1,251.22
7500	Printing & Reproduction	3,500.00	3,500.00	216.00	3,284.00
7600	Utilities & Housekeeping	3,000.00	3,000.00	1,110.42	1,889.58
7700	Travel Expenses	35,000.00	35,000.00	12,250.75	22,749.25
7900	Office Materials & Supplies	5,000.00	5,000.00	1,503.48	3,496.52
8000	Communications/IT	20,000.00	20,000.00	6,462.95	13,537.05
8100	Depreciation Expense	15,400.00	15,400.00	0.00	15,400.00
8200	Miscellaneous Expense	2,500.00	2,500.00	527.66	1,972.34
9150	Transfer out Admin	(510,415.00)	(510,415.00)	(160,255.02)	(350,159.98)

Trindel Insurance Fund

Summary Budget Comparison

25 - Claims Administration Liability/Property

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
5570	Claims Administration	0.00	0.00	4,097.36	(4,097.36)
5900	Training	3,000.00	3,000.00	60.00	2,940.00
6300	Professional Fees	32,950.00	32,950.00	31,672.59	1,277.41
6315	Audit Expenses	0.00	0.00	0.00	0.00
7010	Salaries	67,000.00	67,000.00	29,918.13	37,081.87
7020	Employee Benefits	21,197.00	21,197.00	9,151.04	12,045.96
7200	Bank Service Charges	200.00	200.00	47.37	152.63
7300	Dues & Subscriptions	1,000.00	1,000.00	11.05	988.95
7500	Printing & Reproduction	0.00	0.00	314.00	(314.00)
7600	Utilities & Housekeeping	1,000.00	1,000.00	370.14	629.86
7700	Travel Expenses	2,000.00	2,000.00	737.50	1,262.50
7900	Office Materials & Supplies	3,000.00	3,000.00	156.36	2,843.64
8000	Communications/IT	24,800.00	24,800.00	18,193.27	6,606.73
8100	Depreciation Expense	2,000.00	2,000.00	0.00	2,000.00
8200	Miscellaneous Expense	200.00	200.00	0.00	200.00
9150	Transfer out Admin	(158,347.00)	(158,347.00)	(94,769.26)	(63,577.74)

Trindel Insurance Fund

Summary Budget Comparison

30 - Claims Administration Workers' Compensation

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
5900	Training	10,000.00	10,000.00	5,521.15	4,478.85
6300	Professional Fees	40,000.00	40,000.00	23,675.52	16,324.48
7010	Salaries	409,550.00	409,550.00	176,791.07	232,758.93
7020	Employee Benefits	136,064.00	136,064.00	64,195.22	71,868.78
7200	Bank Service Charges	400.00	400.00	276.28	123.72
7300	Dues & Subscriptions	2,500.00	2,500.00	724.16	1,775.84
7500	Printing & Reproduction	10,000.00	10,000.00	3,592.95	6,407.05
7600	Utilities & Housekeeping	8,000.00	8,000.00	2,643.78	5,356.22
7700	Travel Expenses	4,000.00	4,000.00	1,493.81	2,506.19
7900	Office Materials & Supplies	13,000.00	13,000.00	9,067.83	3,932.17
8000	Communications/IT	20,000.00	20,000.00	13,314.44	6,685.56
8100	Depreciation Expense	21,107.00	21,107.00	0.00	21,107.00
8200	Miscellaneous Expense	800.00	800.00	353.74	446.26
9150	Transfer out Admin	(675,421.00)	(675,421.00)	(297,943.69)	(377,477.31)

Trindel Insurance Fund

Summary Budget Comparison

40 - Workers Compensation

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	11,429,287.00	11,429,287.00	4,482,818.25	(6,946,468.75)
4200	Interest Income	9,000.00	9,000.00	4,126.96	(4,873.04)
4300	Investment Income	108,000.00	108,000.00	72,584.68	(35,415.32)
4400	Increase (Decrease) in FMV	1,000.00	1,000.00	0.00	(1,000.00)
5500	Claims Expense	0.00	0.00	(12.09)	12.09
5510	Claims Paid	5,000,000.00	5,000,000.00	3,006,131.70	1,993,868.30
5520	Change in Unpaid Claims Liability	1,000,000.00	1,000,000.00	0.00	1,000,000.00
5540	Claims Refund	(40,000.00)	(40,000.00)	(26,526.99)	(13,473.01)
5550	Claims Subrogation	(5,000.00)	(5,000.00)	(197.33)	(4,802.67)
5560	Claims Excess Recovery	(500,000.00)	(500,000.00)	(752,433.67)	252,433.67
5575	Internal Claims Administration	675,421.00	675,421.00	297,943.67	377,477.33
5610	Excess Insurance	1,583,095.00	1,583,095.00	1,442,797.00	140,298.00
5700	State Fees	130,000.00	130,000.00	126,086.21	3,913.79
5800	Risk Management	341,978.00	341,978.00	107,370.89	234,607.11
5805	Loss Control	27,500.00	27,500.00	7,965.37	19,534.63
5806	Hearing Tests	22,000.00	22,000.00	13,060.00	8,940.00
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	380,292.00	61,908.00
5820	Employee Assistance Program	15,000.00	15,000.00	6,590.00	8,410.00
7000	General & Administrative	302,106.00	302,106.00	116,263.07	185,842.93
7300	Dues & Subscriptions	0.00	0.00	0.00	0.00
9100	Transfers In/Out	43,000.00	43,000.00	0.00	43,000.00
9200	Return of Funds	500,000.00	500,000.00	0.00	500,000.00

Trindel Insurance Fund

Summary Budget Comparison

50 - Property & Liability

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	6,767,756.00	6,767,756.00	2,447,385.00	(4,320,371.00)
4200	Interest Income	3,600.00	3,600.00	1,420.74	(2,179.26)
4300	Investment Income	48,000.00	48,000.00	25,138.32	(22,861.68)
5510	Claims Paid	4,000,000.00	4,000,000.00	1,823,732.79	2,176,267.21
5540	Claims Refund	(2,000.00)	(2,000.00)	(4,426.18)	2,426.18
5550	Claims Subrogation	(2,000.00)	(2,000.00)	(3,393.33)	1,393.33
5560	Claims Excess Recovery	(1,000,000.00)	(1,000,000.00)	(893,071.54)	(106,928.46)
5570	Claims Administration	194,347.00	194,347.00	20,230.01	174,116.99
5575	Internal Claims Administration	0.00	0.00	94,769.26	(94,769.26)
5600	Insurance Expense	0.00	0.00	0.00	0.00
5610	Excess Insurance	3,203,738.00	3,203,738.00	3,199,139.00	4,599.00
5630	Insurance Dividends	0.00	0.00	(809.00)	809.00
5800	Risk Management	168,437.00	168,437.00	52,884.26	115,552.74
5810	Loss Control Subsidy	55,000.00	55,000.00	55,000.00	0.00
5815	Loss Prevention Subsidy	217,800.00	217,800.00	187,308.00	30,492.00
6300	Professional Fees	70,000.00	70,000.00	100.00	69,900.00
7000	General & Administrative	148,798.00	148,798.00	57,263.90	91,534.10
9100	Transfers In/Out	25,000.00	25,000.00	0.00	25,000.00
9200	Return of Funds	1,500,000.00	1,500,000.00	312,110.00	1,187,890.00

Trindel Insurance Fund

Summary Budget Comparison

60 - Pollution

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	113,300.00	113,300.00	42,875.25	(70,424.75)
5600	Insurance Expense	0.00	0.00	27,632.00	(27,632.00)
5610	Excess Insurance	113,300.00	113,300.00	13,515.07	99,784.93

Trindel Insurance Fund

Summary Budget Comparison

70 - Medical Malpractice

From 7/1/2016 Through 12/31/2016

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
4100	Member Contributions	256,527.00	256,527.00	119,172.75	(137,354.25)
4420	Dividend income	0.00	0.00	25,509.00	25,509.00
5610	Excess Insurance	256,527.00	256,527.00	304,325.70	(47,798.70)
5630	Insurance Dividends	0.00	0.00	25,509.00	(25,509.00)

Trindel Insurance Fund

Summary Budget Comparison

80 - Undisbursed Loss Prevention Subsidy

From 7/1/2016 Through 12/31/2016

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	(70,000.00)	(70,000.00)	0.00	(70,000.00)
5805	Loss Control	0.00	0.00	20,365.00	(20,365.00)
5815	Loss Prevention Subsidy	0.00	0.00	33,000.00	(33,000.00)
5900	Training	200,000.00	200,000.00	48,784.47	151,215.53
7300	Dues & Subscriptions	25,000.00	25,000.00	4,750.00	20,250.00
9100	Transfers In/Out	(60,000.00)	(60,000.00)	0.00	(60,000.00)
Report Difference		155,223.00	155,223.00	...57,072.10)	(3,112,295.10)