Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2016 Through 6/30/2017

10 - Administration

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	GL, Crime, Property
5700	State Fees	0.00	0.00	4.00	(4.00)	
5900	Training	3,000.00	3,000.00	1,548.14	1,451.86	PARMA, CAJPA, GFOA, MIP
6300	Professional Fees	3,000.00	3,000.00	2,651.22	348.78	
6315	Audit Expenses	22,000.00	22,000.00	19,330.00	2,670.00	
6330	Investment Advisors	15,000.00	15,000.00	18,608.14	(3,608.14)	
7010	Salaries	229,456.00	229,456.00	183,169.15	46,286.85	Exec, Admin, Analyst - Analyst not hired until March
7020	Employee Benefits	72,594.00	72,594.00	62,025.70	10,568.30	33% of salary
7030	Pension Expense	0.00	0.00	(3,818.94)	3,818.94	GASB 68 Adjustment
7200	Bank Service Charges	300.00	300.00	275.19	24.81	
7300	Dues & Subscriptions	4,000.00	4,000.00	3,225.52	774.48	CAJPA, PARMA Trindel membership
7400	Conferences	15,000.00	15,000.00	21,931.92	(6,931.92)	CALPELRA
7415	CAJPA	10,000.00	10,000.00	11,144.00	(1,144.00)	
7420	PARMA	10,000.00	10,000.00	7,575.56	2,424.44	
7500	Printing & Reproduction	0.00	0.00	939.06	(939.06)	Copier Maintenance
7600	Utilities & Housekeeping	3,000.00	3,000.00	2,435.75	564.25	
7700	Travel Expenses	4,000.00	4,000.00	4,060.96	(60.96)	
7800	Board Meeting Expenses	20,000.00	20,000.00	21,555.27	(1,555.27)	
7900	Office Materials & Supplies	4,000.00	4,000.00	4,943.09	(943.09)	
8000	Communications/IT	10,054.00	10,054.00	8,318.84	1,735.16	Phone, Internet, Monthly IT Contract
8100	Depreciation Expense	4,000.00	4,000.00	3,637.40	362.60	
8200	Miscellaneous Expense	6,000.00	6,000.00	4,608.79	1,391.21	Health fair giveaways
9150	Transfer out Admin	(450,904.00)	(450,904.00)	(387,205.63)	(63,698.37)	Total Expenses are not equal to Transfer out Admin due to previous period GASBE 68 adjustment

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2016 Through 6/30/2017

20 - Loss Prevention

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	15,594.80	1,405.20	
5900	Training	8,000.00	8,000.00	17,665.89	(9,665.89)	Underestimated training costs, increased budget for16/17
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	29,241.13	6,758.87	3 x $12,000
5915	Road Commissioners Meeting	25,000.00	25,000.00	25,239.36	(239.36)	
6300	Professional Fees	5,000.00	5,000.00	825.00	4,175.00	
7010	Salaries	249,821.00	249,821.00	180,022.60	69,798.40	Under budget due to not hiring a new Safety Consultant as anticipated
7020	Employee Benefits	77,444.00	77,444.00	43,411.83	34,032.17	30% of Salary
7030	Pension Expense	0.00	0.00	(3,088.19)	3,088.19	GASB 68 Adjustment
7200	Bank Service Charges	250.00	250.00	458.48	(208.48)	
7300	Dues & Subscriptions	2,500.00	2,500.00	2,504.17	(4.17)	
7500	Printing & Reproduction	3,500.00	3,500.00	1,531.68	1,968.32	
7600	Utilities & Housekeeping	3,000.00	3,000.00	2,662.48	337.52	
7700	Travel Expenses	35,000.00	35,000.00	35,861.38	(861.38)	
7900	Office Materials & Supplies	5,000.00	5,000.00	3,203.68	1,796.32	
8000	Communications/IT	20,000.00	20,000.00	18,270.28	1,729.72	Phone, Internet, Monthly IT Contract
8100	Depreciation Expense	15,400.00	15,400.00	15,120.08	279.92	
8200	Miscellaneous Expense	2,500.00	2,500.00	527.66	1,972.34	
9150	Transfer out Admin	(510,415.00)	(510,415.00)	(383,423.72)	(126,991.28)	Total Expenses are not equal to Transfer out Admin due to previous period GASBE 68 adjustment

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2016 Through 6/30/2017

25 - Claims Administration Liability/Property

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	570.22	2,429.78	
6300	Professional Fees	32,950.00	32,950.00	44,797.59	(11,847.59)	
6315	Audit Expenses	0.00	0.00	0.00	0.00	
7010	Salaries	67,000.00	67,000.00	59,438.44	7,561.56	
7020	Employee Benefits	21,197.00	21,197.00	19,542.72	1,654.28	
7030	Pension Expense	0.00	0.00	(1,239.24)	1,239.24	GASB 68 Adjustment
7200	Bank Service Charges	200.00	200.00	107.02	92.98	
7300	Dues & Subscriptions	1,000.00	1,000.00	11.05	988.95	
7500	Printing & Reproduction	0.00	0.00	763.90	(763.90)	
7600	Utilities & Housekeeping	1,000.00	1,000.00	838.10	161.90	
7700	Travel Expenses	2,000.00	2,000.00	3,215.62	(1,215.62)	
7900	Office Materials & Supplies	3,000.00	3,000.00	887.32	2,112.68	
8000	Communications/IT	24,800.00	24,800.00	20,723.30	4,076.70	
8100	Depreciation Expense	2,000.00	2,000.00	1,212.47	787.53	
8200	Miscellaneous Expense	200.00	200.00	50.00	150.00	
9150	Transfer out Admin	(158,347.00)	(158,347.00)	(155,056.32)	(3,290.68)	Total Expenses are not equal to Transfer out Admin due to previous period expense

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2016 Through 6/30/2017

30 - Claims Administration Workers' Compensation

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	
5900	Training	10,000.00	10,772.00	10,382.76	389.24	
6300	Professional Fees	40,000.00	44,008.00	40,870.22	3,137.78	
7010	Salaries	409,550.00	386,094.00	348,175.65	37,918.35	Overbudgeted Salaries, decreased budget for 16/17
7020	Employee Benefits	136,064.00	136,064.00	142,260.74	(6,196.74)	Underbudgeted Benefits
7030	Pension Expense	0.00	0.00	(7,259.21)	7,259.21	GASB 68 Adjustment
7200	Bank Service Charges	400.00	400.00	388.36	11.64	
7300	Dues & Subscriptions	2,500.00	2,500.00	1,466.82	1,033.18	
7500	Printing & Reproduction	10,000.00	15,080.00	10,291.96	4,788.04	
7600	Utilities & Housekeeping	8,000.00	8,000.00	6,346.12	1,653.88	
7700	Travel Expenses	4,000.00	4,000.00	2,905.51	1,094.49	
7900	Office Materials & Supplies	13,000.00	15,490.00	17,218.41	(1,728.41)	
8000	Communications/IT	20,000.00	30,391.00	30,171.15	219.85	
8100	Depreciation Expense	21,107.00	21,107.00	17,759.70	3,347.30	
8200	Miscellaneous Expense	800.00	1,515.00	1,515.47	(0.47)	
9150	Transfer out Admin	(675,421.00)	(675,421.00)	(618,787.40)	(56,633.60)	Total Expenses are not equal to Transfer out Admin due to previous period expense

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2016 Through 6/30/2017

40 - Workers Compensation

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	11,429,264.00	(23.00)	Premiums 16/17
4200	Interest Income	9,000.00	9,000.00	8,181.87	(818.13)	Interest from money market account
4300	Investment Income	108,000.00	108,000.00	168,608.64	60,608.64	Income from Chandler account
4400	Increase (Decrease) in FMV	1,000.00	1,000.00	(106,558.65)	(107,558.65)	Change in FMV of Chandler account
5500	Claims Expense	0.00	0.00	(34.25)	34.25	
5510	Claims Paid	5,000,000.00	5,000,000.00	4,752,640.81	247,359.19	
5520	Change in Unpaid Claims Liability	1,000,000.00	1,000,000.00	4,788,000.00	(3,788,000.00)	
5540	Claims Refund	(40,000.00)	(40,000.00)	(30,828.66)	(9,171.34)	
5550	Claims Subrogation	(5,000.00)	(5,000.00)	(3,361.97)	(1,638.03)	
5560	Claims Excess Recovery	(500,000.00)	(500,000.00)	(1,105,581.95)	605,581.95	
5575	Internal Claims Administration	675,421.00	675,421.00	615,623.49	59,797.51	WC admin Budget
5610	Excess Insurance	1,583,095.00	1,583,095.00	1,399,018.00	184,077.00	
5700	State Fees	130,000.00	130,000.00	126,086.21	3,913.79	
5800	Risk Management	341,978.00	341,978.00	256,893.89	85,084.11	risk management budget 67%
5805	Loss Control	27,500.00	27,500.00	13,773.11	13,726.89	
5806	Hearing Tests	22,000.00	22,000.00	15,950.00	6,050.00	
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	18,715.00	(3,715.00)	
7000	General & Administrative	302,106.00	302,106.00	259,427.63	42,678.37	Admin Budget 67%
7300	Dues & Subscriptions	0.00	0.00	0.00	0.00	
9100	Transfers In/Out	43,000.00	43,000.00	61,908.00	(18,908.00)	
9200	Return of Funds	500,000.00	500,000.00	500,000.00	0.00	

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2016 Through 6/30/2017

50 - Property & Liability

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	6,346,697.00	(421,059.00)	Premiums 16/17
4200	Interest Income	3,600.00	3,600.00	3,086.20	(513.80)	Interest from money market account
4300	Investment Income	48,000.00	48,000.00	63,735.36	15,735.36	Income from Chandler account
4400	Increase (Decrease) in FMV	0.00	0.00	(61,807.35)	(61,807.35)	Change in FMV of Chandler account
5500	Claims Expense	0.00	0.00	8,327.34	(8,327.34)	
5510	Claims Paid	4,000,000.00	4,000,000.00	3,032,730.48	967,269.52	
5520	Change in Unpaid Claims Liability	0.00	0.00	(601,000.00)	601,000.00	
5540	Claims Refund	(2,000.00)	(2,000.00)	(4,426.18)	2,426.18	
5550	Claims Subrogation	(2,000.00)	(2,000.00)	(32,628.53)	30,628.53	
5560	Claims Excess Recovery	(1,000,000.00)	(1,000,000.00)	(2,237,401.98)	1,237,401.98	
5570	Claims Administration	194,347.00	194,347.00	55,808.03	138,538.97	No longer using 3rd party admin for all counties except Sutter
5575	Internal Claims Administration	0.00	0.00	158,179.76	(158,179.76)	Liability/Property Admin Budget
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	(985.00)	985.00	
5800	Risk Management	168,437.00	168,437.00	126,530.03	41,906.97	risk management budget 33%
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	29,068.34	40,931.66	
7000	General & Administrative	148,798.00	148,798.00	127,818.27	20,979.73	Admin Budget 33%
9100	Transfers In/Out	25,000.00	25,000.00	30,492.00	(5,492.00)	
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
From 7/1/2016 Through 6/30/2017

60 - Pollution

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	113,180.00	(120.00)
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

70 - Medical Malpractice

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	256,528.00	1.00	
4420	Dividend income	0.00	0.00	0.00	0.00	
4900	Other Income	0.00	0.00	25,509.00	25,509.00	One-time refund of premium
5610	Excess Insurance	256,527.00	256,527.00	304,445.70	(47,918.70)	
5630	Insurance Dividends	0.00	0.00	25,509.00	(25,509.00)	

80 - Undisbursed Loss Prevention Subsidy

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	77,000.00	22,000.00	
5640	Subsidy	(70,000.00)	(70,000.00)	(64,847.00)	(5,153.00)	RM divided EIA
5805	Loss Control	0.00	0.00	22,742.20	(22,742.20)	
5815	Loss Prevention Subsidy	0.00	0.00	33,000.00	(33,000.00)	
5900	Training	200,000.00	200,000.00	90,125.24	109,874.76	
7300	Dues & Subscriptions	25,000.00	25,000.00	15,229.96	9,770.04	Lexipol, ERC/LCW
9100	Transfers In/Out	(60,000.00)	(60,000.00)	(92,400.00)	32,400.00	
Report Difference		155,223.00	155,223.00	1,379,826.22	1,224,603.22	