Trindel Insurance Fund
Statement of Net Position By Program
As of 3/31/2018

	Administration	Loss Prevention	Claims Administration Liability/Property	Claims Administration Workers' Compensation	Workers Compensation	Property & Liability	Pollution	Medical Malpractice	Leadership Training Fund	Total
Assets										
Cash	$ (195,474)	$ (162,059)	$ (46,386)	$ (386,601)	$ 8,258,392	$ 449,270	$ 216,916	$ 63,153	$ 498,379	$ 8,695,591
Money Market	-	-	-	-	5,568,856	1,132,623	(162,049)	(7,827)	606,676	7,138,279
Accounts Receivable	-	-	-	-	6,094,768	3,151,785	56,193	56,211	-	9,358,957
Prepaid Expenses	-	-	-	-	-	-	52,460	-	-	52,460
Investments	-	-	-	-	13,071,053	7,569,209	-	-	-	20,640,262
Fixed Assets	202,805	151,085	46,600	364,599	-	-	-	-	-	765,090
Total Assets	7,332	(10,974)	214	(22,002)	32,993,069	12,302,887	163,519	111,537	1,105,055	46,650,639
Deferred Outflow of Resources										
Deferred Pension	41,528	61,780	(189)	109,537	-	-	-	-	-	212,656
Total Assets & Deferred Outflows	**$ 48,860**	**$ 50,807**	**$ 25**	**$ 87,535**	**$32,993,069**	**$12,302,887**	**$ 163,519**	**$ 111,537**	**$ 1,105,055**	**$ 46,863,295**
Liabilities										
Accounts Payable	$ -	$ -	$ -	$ -	$ 15	$ -	$ -	$ -	$ -	$ 15
Payroll Liabilities	23,925	10,549	1,453	11,111	-	-	-	-	-	47,038
Net Pension Liability	19,779	25,478	1,971	52,823	-	-	-	-	-	100,051
Claims Liabilities	-	-	-	-	24,925,000	3,681,000	-	-	-	28,606,000
Total Liabilities	43,704	36,027	3,424	63,934	24,925,015	3,681,000	-	-	-	28,753,104
Deferred Inflow of Resources										
Deferred Pension	5,156	14,780	(3,400)	23,601	-	-	-	-	-	40,138
Total Liabilities & Deferred Inflows	48,860	50,807	25	87,535	24,925,015	3,681,000	-	-	-	28,793,242
Net Position (Due to Members)	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,068,054**	**$ 8,621,887**	**$ 163,519**	**$ 111,537**	**$ 1,105,055**	**$ 18,070,053**

Trindel Insurance Fund
Common Sized Statement of Net Position By Program
As of 3/31/2018

	Administration	Loss Prevention	Claims Administration Liability/Property	Claims Administration Workers' Compensation	Workers Compensation	Property & Liability	Pollution	Medical Malpractice	Leadership Training Fund	Total
Assets										
Cash	-0.42%	-0.35%	-0.10%	-0.82%	17.62%	0.96%	0.46%	0.13%	1.06%	18.56%
Money Market	0.00%	0.00%	0.00%	0.00%	11.88%	2.42%	-0.35%	-0.02%	1.29%	15.23%
Accounts Receivable	0.00%	0.00%	0.00%	0.00%	13.01%	6.73%	0.12%	0.12%	0.00%	19.97%
Prepaid Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.11%
Investments	0.00%	0.00%	0.00%	0.00%	27.89%	16.15%	0.00%	0.00%	0.00%	44.04%
Fixed Assets	0.43%	0.32%	0.10%	0.78%	0.00%	0.00%	0.00%	0.00%	0.00%	1.63%
Total Assets	0.02%	-0.02%	0.00%	-0.05%	70.40%	26.25%	0.35%	0.24%	2.36%	99.55%
Deferred Outflow of Resources										
Deferred Pension	0.09%	0.13%	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.45%
Total Assets & Deferred Outflows	0.10%	0.11%	0.00%	0.19%	70.40%	26.25%	0.35%	0.24%	2.36%	100.00%
Liabilities										
Accounts Payable	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Payroll Liabilities	0.05%	0.02%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%
Net Pension Liability	0.04%	0.05%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%
Claims Liabilities	0.00%	0.00%	0.00%	0.00%	53.19%	7.85%	0.00%	0.00%	0.00%	61.04%
Total Liabilities	0.09%	0.08%	0.01%	0.14%	53.19%	7.85%	0.00%	0.00%	0.00%	61.36%
Deferred Inflow of Resources										
Deferred Pension	0.01%	0.03%	-0.01%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%
Total Liabilities & Deferred Inflows	0.10%	0.11%	0.00%	0.19%	53.19%	7.85%	0.00%	0.00%	0.00%	61.44%
Net Position (Due to Members)	0.00%	0.00%	0.00%	0.00%	17.22%	18.40%	0.35%	0.24%	2.36%	38.56%

Trindel Insurance Fund
Statement of Net Position - 5-Year Trend
As of 6/30/2017

	2017-18 (YTD)	2016-17	2015-16	2014-15	2013-14
Assets					
Cash	$ 8,695,591	$ 18,455,200	$ 15,925,359	$ 13,499,555	$ 19,144,022
Money Market	7,138,279	-	-	-	-
Accounts Receivable	9,358,957	361,813	1,301,821	-	-
Prepaid Expenses	52,460	104,919	104,919	53,530	145,685
Investments	20,640,262	20,408,854	16,444,876	16,229,752	10,116,283
Fixed Assets	765,090	794,285	832,014	834,092	83,017
Total Assets	46,650,639	40,125,070	34,608,990	30,616,929	29,489,007
Deferred Outflow of Resources					
Deferred Pension	212,656	212,656	215,007	90,748	-
Total Assets & Deferred Outflows	**$46,863,295**	**$40,337,727**	**$34,823,997**	**$30,707,677**	**$29,489,007**
Liabilities					
Accounts Payable	15	62,241	106,652	106,615	53,943
Payroll Liabilities	47,038	47,038	37,967	77,891	69,841
Net Pension Liability	100,051	100,051	75,547	76,850	-
Claims Liabilities	28,606,000	25,608,001	21,421,001	19,256,000	16,278,000
Total Liabilities	28,753,104	25,817,331	21,641,166	19,517,356	16,401,784
Deferred Inflow of Resources					
Deferred Pension	40,138	40,138	82,399	55,611	-
Total Liabilities & Deferred Inflows	28,793,242	25,857,469	21,723,565	19,572,967	16,401,784
Net Positon (Due to Members)	**$18,070,053**	**$14,480,258**	**$13,100,432**	**$11,134,710**	**$13,087,223**

Trindel Insurance Fund
Common Sized Statement of Net Position - 5-Year Trend
As of 3/31/2018

	2017-18 (YTD)	2016-17	2015-16	2014-15	2013-14
Assets					
Cash	33.79%	45.75%	45.73%	43.96%	64.92%
Accounts Receivable	19.97%	0.90%	3.74%	0.00%	0.00%
Prepaid Expenses	0.11%	0.26%	0.30%	0.17%	0.49%
Investments	44.04%	50.59%	47.22%	52.85%	34.31%
Fixed Assets	1.63%	1.97%	2.39%	2.72%	0.28%
Total Assets	99.55%	99.47%	99.38%	99.70%	100.00%
Deferred Outflow of Resources					
Deferred Pension	0.45%	0.53%	0.62%	0.30%	0.00%
Total Assets & Deferred Outflows	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Liabilities					
Accounts Payable	0.00%	0.15%	0.31%	0.35%	0.18%
Payroll Liabilities	0.10%	0.12%	0.11%	0.25%	0.24%
Net Pension Liability	0.21%	0.25%	0.22%	0.25%	0.00%
Claims Liabilities	61.04%	63.48%	61.51%	62.71%	55.20%
Total Liabilities	61.36%	64.00%	62.14%	63.56%	55.62%
Deferred Inflow of Resources					
Deferred Pension	0.09%	0.10%	0.24%	0.18%	0.00%
Total Liabilities & Deferred Inflows	61.44%	64.10%	62.38%	63.74%	55.62%
Net Positon (Due to Members)	**38.56%**	**35.90%**	**37.62%**	**36.26%**	**44.38%**