Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

10 - Administration

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
5600	Insurance Expense	20,000	20,000	19,194	806	96%
5900	Training	3,000	3,000	2,112	888	70%
6300	Professional Fees	2,000	2,000	1,031	969	52%
6315	Audit Expenses	19,330	19,330	13,530	5,800	70%
6320	CAJPA Accreditation	0	0	5,850	(5,850)	
6330	Investment Advisors	20,000	20,000	8,592	11,408	43%
7010	Salaries	231,000	231,000	100,314	130,686	43%
7020	Employee Benefits	91,857	91,857	43,279	48,578	47%
7200	Bank Service Charges	300	300	229	71	76%
7300	Dues & Subscriptions	10,000	10,000	4,213	5,787	42%
7400	Conferences	20,000	20,000	8,566	11,434	43%
7415	CAJPA	10,000	10,000	2,056	7,944	21%
7420	PARMA	10,000	10,000	4,540	5,460	45%
7500	Printing & Reproduction	1,600	1,600	535	1,065	33%
7600	Utilities & Housekeeping	3,000	3,000	1,109	1,891	37%
7700	Travel Expenses	4,000	4,000	3,642	358	91%
7800	Board Meeting Expenses	20,000	20,000	9,182	10,818	46%
7900	Office Materials & Supplies	3,000	3,000	741	2,259	25%
8000	Communications/IT	16,600	16,600	5,813	10,787	35%
8100	Depreciation Expense	3,637	3,637	3,637	0	100%
8200	Miscellaneous Expense	500	500	0	500	0%
9150	Transfer out Admin	(489,824)	(489,824)	(238,164)	(251,660)	49%

Annual Budget	489,824
Expenses through 12/31/18	238,164
Remaining Budget	251,660

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

20 - Loss Prevention

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
5805	Safety Funds	17,000	17,000	9,563	7,437	56%
5900	Training	20,000	20,000	8,849	11,151	44%
5905	Law Enforcement Meeting	11,000	11,000	14,491	(3,491)	132%
5910	Loss Prevention Specialist	26,000	26,000	21,242	4,758	82%
5915	Road Commissioners Meeting	6,500	6,500	7,406	(906)	114%
5920	DSR Meeting	35,000	35,000	2,000	33,000	6%
6300	Professional Fees	1,000	1,000	0	1,000	0%
7010	Salaries	257,000	257,000	130,815	126,185	51%
7020	Employee Benefits	59,110	59,110	29,253	29,857	49%
7200	Bank Service Charges	250	250	120	130	48%
7300	Dues & Subscriptions	4,000	4,000	3,890	110	97%
7500	Printing & Reproduction	3,000	3,000	1,342	1,658	45%
7600	Utilities & Housekeeping	3,000	3,000	1,198	1,802	40%
7700	Travel Expenses	38,000	38,000	17,313	20,687	46%
7900	Office Materials & Supplies	14,000	14,000	9,635	4,365	69%
8000	Communications/IT	22,550	22,550	11,696	10,854	52%
8100	Depreciation Expense	9,280	9,280	15,555	(6,275)	168%
8200	Miscellaneous Expense	4,000	4,000	4,575	(575)	114%
9150	Transfer out Admin	(530,690)	(530,690)	(288,943)	(241,747)	54%

Annual Budget	530,690
Expenses through 12/31/18	288,943
Remaining Budget	241,747

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

25 - Claims Administration Liability/Property

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
5900	Training	3,000	3,000	1,438	1,562	48%
6300	Professional Fees	5,000	5,000	4,687	313	94%
7010	Salaries	84,700	84,700	34,980	49,720	41%
7020	Employee Benefits	24,921	24,921	11,098	13,823	45%
7200	Bank Service Charges	100	100	30	70	30%
7300	Dues & Subscriptions	500	500	550	(50)	110%
7400	Conferences	8,000	8,000	7,990	10	100%
7500	Printing & Reproduction	1,000	1,000	213	787	21%
7600	Utilities & Housekeeping	1,000	1,000	300	700	30%
7700	Travel Expenses	3,500	3,500	1,558	1,942	45%
7900	Office Materials & Supplies	1,000	1,000	153	847	15%
8000	Communications/IT	7,400	7,400	4,447	2,953	60%
8100	Depreciation Expense	1,212	1,212	1,212	(0)	100%
9150	Transfer out Admin	(141,333)	(141,333)	(68,658)	72,676	49%

Annual Budget	141,333
Expenses through 12/31/18	68,658
Remaining Budget	72,676

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

30 - Claims Administration Workers' Compensation

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
5700	State Fees	250	250	25,730	(25,480)	10292%
5900	Training	20,000	20,000	2,372	17,628	12%
6300	Professional Fees	74,000	74,000	18,100	55,900	24%
7010	Salaries	423,050	423,050	160,195	262,855	38%
7020	Employee Benefits	178,000	178,000	60,348	117,652	34%
7200	Bank Service Charges	300	300	120	180	40%
7300	Dues & Subscriptions	2,500	2,500	857	1,643	34%
7500	Printing & Reproduction	12,000	12,000	3,675	8,325	31%
7600	Utilities & Housekeeping	5,800	5,800	1,989	3,811	34%
7700	Travel Expenses	5,000	5,000	945	4,055	19%
7900	Office Materials & Supplies	16,800	16,800	5,348	11,452	32%
8000	Communications/IT	32,500	32,500	14,370	18,130	44%
8100	Depreciation Expense	11,687	11,687	10,475	1,212	90%
9150	Transfer out Admin	(781,887)	(781,887)	(304,526)	(477,361)	39%

Annual Budget	781,887
Expenses through 12/31/18	304,526
Remaining Budget	477,361

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

35 - Workers' Compensation Pool

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
4100	Member Contributions	1,655,000	1,655,000	849,353	(805,647)	51%
4200	Interest Income	1,500	1,500	21	(1,479)	1%
4300	Investment Income	25,000	25,000	711	(24,289)	3%
4400	Increase (Decrease) in FMV	(20,000)	(20,000)	1,274	21,274	-6%
	Total Revenue	1,661,500	1,661,500	851,359	(810,141)	51%
5510	Claims Paid	500,000	500,000	0	500,000	0%
5520	Change in Unpaid Claims Liability	1,400,000	1,400,000	0	1,400,000	0%
	Total Expense	1,900,000	1,900,000	0	1,900,000	0%

Budgeted Expense	1,900,000
Current Expense	0

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

40 - Workers Compensation

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
4100	Member Contributions	11,963,276	11,963,276	6,232,784	(5,730,493)	52%
4200	Interest Income	8,000	8,000	5,977	(2,023)	75%
4300	Investment Income	200,000	200,000	159,182	(40,818)	80%
4400	Increase (Decrease) in FMV	1,000	1,000	76,581	75,581	7658%
	Total Revenue	12,172,276	12,172,276	6,474,524	(5,697,752)	53%
5500	Claims Expense	0	0	(60)	60	
5510	Claims Paid	6,000,000	6,000,000	2,100,522	3,899,478	35%
5520	Change in Unpaid Claims Liability	3,500,000	3,500,000	0	3,500,000	0%
5540	Claims Refund	(5,000)	(5,000)	0	(5,000)	0%
5550	Claims Subrogation	(5,000)	(5,000)	(5,822)	822	116%
5560	Claims Excess Recovery	(1,000,000)	(1,000,000)	(317,927)	(682,073)	32%
5575	Internal Claims Administration	856,887	856,887	304,526	552,361	36%
5610	Excess Insurance	560,000	560,000	477,406	82,594	85%
5700	State Fees	200,000	200,000	265,524	(65,524)	133%
5800	Risk Management	371,483	371,483	193,592	177,891	52%
5805	Safety Funds	27,500	27,500	8,579	18,921	31%
5806	Hearing Tests	18,200	18,200	16,864	1,336	93%
5810	Risk Management Subsidy	55,000	55,000	55,000	0	100%
5815	Loss Prevention Subsidy	442,200	442,200	428,400	13,800	97%
5820	Employee Assistance Program	21,500	21,500	5,455	16,045	25%
6300	Professional Fees	0	0	2,846	(2,846)	
7000	General & Administrative	342,877	342,877	159,570	183,307	47%
9100	Transfers In/Out	40,000	40,000	(200,000)	240,000	-500%
9200	Return of Funds	1,500,000	1,500,000	0	1,500,000	0%
	Total Expense	12,925,647	12,925,647	3,494,476	9,431,171	27%

Budgeted Expense	12,925,647
Current Expense	3,494,476

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

50 - Property & Liability

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
4100	Member Contributions	7,083,786	7,083,786	3,882,550	(3,201,237)	55%
4200	Interest Income	2,000	2,000	1,431	(569)	72%
4300	Investment Income	75,000	75,000	38,393	(36,607)	51%
4400	Increase (Decrease) in FMV	0	0	20,413	20,413	
	Total Revenue	7,160,786	7,160,786	3,942,787	(3,217,999)	55%
5510	Claims Paid	4,000,000	4,000,000	910,715	3,088,285	23%
5520	Change in Unpaid Claims Liability	100,000	100,000	0	100,000	0%
5540	Claims Refund	(2,000)	(2,000)	0	(2,000)	0%
5550	Claims Subrogation	(2,000)	(2,000)	(5,180)	3,180	259%
5560	Claims Excess Recovery	(1,500,000)	(1,500,000)	(330,946)	(1,169,054)	22%
5570	Claims Administration	50,000	50,000	33,300	16,700	67%
5575	Internal Claims Administration	142,555	142,555	68,658	73,897	48%
5600	Insurance Expense	0	0	299,570	(299,570)	
5610	Excess Insurance	3,656,026	3,656,026	4,027,806	(371,780)	110%
5630	Insurance Dividends	0	0	(6,911)	6,911	
5800	Risk Management	159,207	159,207	95,351	63,856	60%
5810	Risk Management Subsidy	55,000	55,000	55,000	0	100%
5815	Loss Prevention Subsidy	217,800	217,800	198,000	19,800	91%
6300	Professional Fees	30,000	30,000	10,458	19,542	35%
7000	General & Administrative	146,947	146,947	78,594	68,353	53%
9100	Transfers In/Out	20,000	20,000	200,000	(180,000)	1000%
9200	Return of Funds	2,000,000	2,000,000	0	2,000,000	0%
	Total Expense	9,073,535	9,073,535	5,634,415	3,438,120	62%

Budgeted Expense	9,073,535
Current Expense	5,634,415

Trindel Insurance Fund
Summary Budget Comparison
From 7/1/2018 Through 12/31/2018

60 - Pollution

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
4100	Member Contributions	93,700	93,700	52,212	(41,488)	56%
4200	Interest Income	0	0	17	17	
4300	Investment Income	0	0	462	462	
4400	Increase (Decrease) in FMV	0	0	247	247	
5600	Insurance Expense	27,632	27,632	21,049	6,583	76%
5610	Excess Insurance	66,067	66,067	13,608	52,460	21%

70 - Medical Malpractice

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
4100	Member Contributions	322,523	322,523	163,316	(159,208)	51%
4200	Interest Income	0	0	(0)	(0)	
4300	Investment Income	0	0	(69)	(69)	
4400	Increase (Decrease) in FMV	0	0	(430)	(430)	
5610	Excess Insurance	322,523	322,523	304,720	17,803	94%

80 - Leadership Training Fund

Account Code	Account Title	Current Period Budget $ - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised	Percent of Budget
4100	Member Contributions	77,000	77,000	0	(77,000)	0%
4200	Interest Income	0	0	207	207	
4300	Investment Income	0	0	5,477	5,477	
4400	Increase (Decrease) in FMV	0	0	2,450	2,450	
5640	Subsidy	(30,000)	(30,000)	(32,000)	2,000	107%
5900	Training	100,000	100,000	30,074	69,926	30%
7300	Dues & Subscriptions	35,000	35,000	17,638	17,363	50%
7400	Conferences	3,000	3,000	0	3,000	0%