Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

10 - Administration

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
EXP	5600	Insurance Expense	0.00	0.00	10,784.21	(10,784.21)
EXP	5610	Excess Insurance	13,000.00	713.97	0.00	713.97
EXP	5900	Training	1,400.00	1,400.00	0.00	1,400.00
EXP	6300	Professional Fees	3,000.00	2,120.77	1,708.35	412.42
EXP	6315	Audit Expenses	14,500.00	14,500.00	14,500.00	0.00
EXP	6330	Investment Advisors	11,000.00	12,419.00	12,419.00	0.00
EXP	6335	Legal Expenses	1,000.00	1,000.00	560.00	440.00
EXP	7010	Salaries	175,000.00	175,000.00	164,525.97	10,474.03
EXP	7020	Employee Benefits	61,250.00	61,250.00	54,735.11	6,514.89
EXP	7200	Bank Service Charges	500.00	500.00	231.01	268.99
EXP	7300	Dues & Subscriptions	1,600.00	2,253.47	2,253.47	0.00
EXP	7400	Conferences	0.00	6,120.00	6,120.00	0.00
EXP	7415	CAJPA	13,000.00	14,364.93	14,364.93	0.00
EXP	7420	PARMA	13,000.00	8,769.26	6,246.97	2,522.29
EXP	7500	Printing & Reproduction	0.00	317.38	317.38	0.00
EXP	7600	Utilities & Housekeeping	1,000.00	1,561.85	1,561.85	0.00
EXP	7700	Travel Expenses	4,000.00	3,346.53	2,933.21	413.32
EXP	7800	Board Meeting Expenses	23,000.00	23,000.00	16,874.89	6,125.11
EXP	7900	Office Materials & Supplies	3,000.00	3,000.00	2,955.93	44.07
EXP	8000	Communications/IT	5,500.00	11,666.03	11,666.03	0.00
EXP	8100	Depreciation Expense	0.00	0.00	985.58	(985.58)
EXP	8200	Miscellaneous Expense	1,500.00	4,365.81	4,365.81	0.00
EXP	9100	Transfers In/Out	0.00	0.00	(4,927.88)	4,927.88
EXP	9150	Transfer out Admin	(349,250.00)	(349,250.00)	(326,581.82)	(22,668.18)
EXP	9300	Rental/Lease Expense	3,000.00	1,581.00	1,400.00	181.00
Total EXP			0.00	0.00	0.00	0.00

Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

20 - Loss Prevention

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
EXP	5805	Loss Control	5,600.00	5,900.00	4,229.37	1,670.63
EXP	5900	Training	4,300.00	5,482.60	3,467.57	2,015.03
EXP	5905	Law Enforcement Meeting	2,500.00	0.00	0.00	0.00
EXP	5910	Loss Prevention Specialist	16,000.00	26,817.40	25,523.75	1,293.65
EXP	5915	Road Commissioners Meeting	2,500.00	0.00	0.00	0.00
EXP	6300	Professional Fees	0.00	5,728.00	5,728.00	0.00
EXP	7010	Salaries	160,000.00	184,830.00	151,553.82	33,276.18
EXP	7020	Employee Benefits	57,600.00	66,164.00	54,236.45	11,927.55
EXP	7200	Bank Service Charges	100.00	246.80	248.40	(1.60)
EXP	7300	Dues & Subscriptions	1,000.00	3,556.25	3,556.25	0.00
EXP	7600	Utilities & Housekeeping	650.00	1,033.01	1,287.69	(254.68)
EXP	7700	Travel Expenses	28,000.00	25,872.00	24,504.38	1,367.62
EXP	7900	Office Materials & Supplies	3,000.00	5,043.75	4,908.40	135.35
EXP	8000	Communications/IT	8,000.00	18,370.19	14,433.05	3,937.14
EXP	8100	Depreciation Expense	0.00	0.00	1,478.36	(1,478.36)
EXP	8200	Miscellaneous Expense	0.00	100.00	100.00	0.00
EXP	9100	Transfers In/Out	0.00	0.00	1,478.36	(1,478.36)
EXP	9150	Transfer out Admin	(294,750.00)	(332,725.00)	(301,633.85)	(31,091.15)
EXP	9300	Rental/Lease Expense	5,500.00	5,500.00	4,900.00	600.00
Total EXP			0.00	21,919.00	0.00	21,919.00

Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

30 - Claims Administration Workers' Compensation

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
EXP	5700	State Fees	0.00	0.00	0.00	0.00
EXP	5900	Training	7,500.00	6,030.65	6,030.65	0.00
EXP	6300	Professional Fees	51,500.00	95,175.49	90,706.27	4,469.22
EXP	7000	General & Administrative	0.00	0.00	0.00	0.00
EXP	7010	Salaries	319,469.00	340,269.00	324,997.36	15,271.64
EXP	7020	Employee Benefits	127,780.00	255,560.00	111,888.50	143,671.50
EXP	7200	Bank Service Charges	300.00	657.50	657.50	0.00
EXP	7300	Dues & Subscriptions	3,500.00	1,944.06	2,480.43	(536.37)
EXP	7500	Printing & Reproduction	5,800.00	5,496.10	5,496.10	0.00
EXP	7600	Utilities & Housekeeping	1,700.00	3,623.02	3,950.97	(327.95)
EXP	7700	Travel Expenses	4,000.00	4,493.00	4,737.70	(244.70)
EXP	7900	Office Materials & Supplies	12,000.00	29,023.25	30,012.75	(989.50)
EXP	8000	Communications/IT	12,000.00	22,624.90	25,878.89	(3,253.99)
EXP	8100	Depreciation Expense	0.00	0.00	3,449.51	(3,449.51)
EXP	8200	Miscellaneous Expense	500.00	763.52	763.52	0.00
EXP	9100	Transfers In/Out	0.00	0.00	3,449.52	(3,449.52)
EXP	9150	Transfer out Admin	(552,449.00)	(656,949.00)	(617,999.67)	(38,949.33)
EXP	9300	Rental/Lease Expense	6,400.00	5,788.51	3,500.00	2,288.51
Total EXP			0.00	114,500.00	0.00	114,500.00

Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

40 - Workers Compensation

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
REV	4100	Member Contributions	7,598,588.00	7,598,588.00	9,555,622.00	1,957,034.00
REV	4200	Interest Income	10,000.00	10,000.00	23,798.51	13,798.51
REV	4300	Investment Income	10,000.00	10,000.00	58,871.19	48,871.19
REV	4400	Increase (Decrease) in FMV	0.00	0.00	16,546.17	16,546.17
Total REV			7,618,588.00	7,618,588.00	9,654,837.87	2,036,249.87
EXP	5500	Claims Expense	1,000.00	1,000.00	2,471.59	(1,471.59)
EXP	5510	Claims Paid	3,700,000.00	3,700,000.00	5,001,704.28	(1,301,704.28)
EXP	5520	Change in Unpaid Claims Liability	0.00	0.00	2,505,001.00	(2,505,001.00)
EXP	5540	Claims Refund	(10,000.00)	(10,000.00)	(35,853.40)	25,853.40
EXP	5550	Claims Subrogation	(10,000.00)	(10,000.00)	0.00	(10,000.00)
EXP	5560	Claims Excess Recovery	(300,000.00)	(300,000.00)	(1,040,331.59)	740,331.59
EXP	5570	Claims Administration	510,000.00	510,000.00	0.00	510,000.00
EXP	5575	Workers' Comp Claims Administration	0.00	0.00	616,657.94	(616,657.94)
EXP	5600	Insurance Expense	0.00	0.00	1,263,841.00	(1,263,841.00)
EXP	5610	Excess Insurance	878,000.00	878,000.00	1,658,298.00	(780,298.00)
EXP	5700	State Fees	120,000.00	120,000.00	129,799.90	(9,799.90)
EXP	5800	Risk Management	150,000.00	150,000.00	201,638.63	(51,638.63)
EXP	5805	Loss Control	25,000.00	25,000.00	16,057.61	8,942.39
EXP	5806	Hearing Tests	15,000.00	15,000.00	14,090.25	909.75
EXP	5810	Loss Control Subsidy	50,000.00	50,000.00	50,000.00	0.00
EXP	5815	Loss Prevention Subsidy	300,000.00	300,000.00	359,790.00	(59,790.00)
EXP	5820	Employee Assistance Program	20,000.00	20,000.00	18,100.00	1,900.00
EXP	7000	General & Administrative	190,000.00	190,000.00	218,353.47	(28,353.47)
EXP	7300	Dues & Subscriptions	0.00	0.00	50.00	(50.00)
EXP	8100	Depreciation Expense	5,840.00	5,840.00	5,840.00	0.00
EXP	9100	Transfers In/Out	30,000.00	30,000.00	42,210.00	(12,210.00)
EXP	9200	Return of Funds	3,000,000.00	3,000,000.00	390,000.00	2,610,000.00
Total EXP			8,674,840.00	8,674,840.00	11,417,718.68	(2,742,878.68)

Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

50 - Property & Liability

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
REV	4100	Member Contributions	4,378,013.00	4,378,013.00	5,622,190.50	1,244,177.50
REV	4200	Interest Income	10,000.00	10,000.00	10,611.73	611.73
REV	4300	Investment Income	10,000.00	10,000.00	28,885.81	18,885.81
REV	4400	Increase (Decrease) in FMV	0.00	0.00	9,165.83	9,165.83
Total REV			4,398,013.00	4,398,013.00	5,670,853.87	1,272,840.87
EXP	5500	Claims Expense	1,000.00	1,000.00	1,000.00	0.00
EXP	5510	Claims Paid	4,000,000.00	4,000,000.00	1,736,995.42	2,263,004.58
EXP	5520	Change in Unpaid Claims Liability	0.00	0.00	472,999.00	(472,999.00)
EXP	5540	Claims Refund	(1,000.00)	(1,000.00)	(1,800.00)	800.00
EXP	5550	Claims Subrogation	(1,000.00)	(1,000.00)	(4,698.42)	3,698.42
EXP	5560	Claims Excess Recovery	(1,000,000.00)	(1,000,000.00)	(1,383,634.25)	383,634.25
EXP	5570	Claims Administration	189,600.00	189,600.00	207,737.40	(18,137.40)
EXP	5575	Workers' Comp Claims Administration	0.00	0.00	1,341.63	(1,341.63)
EXP	5600	Insurance Expense	0.00	0.00	(75,804.00)	75,804.00
EXP	5610	Excess Insurance	2,400,000.00	2,400,000.00	3,024,425.00	(624,425.00)
EXP	5800	Risk Management	75,000.00	75,000.00	99,995.53	(24,995.53)
EXP	5810	Loss Control Subsidy	50,000.00	50,000.00	50,000.00	0.00
EXP	5815	Loss Prevention Subsidy	300,000.00	300,000.00	177,210.00	122,790.00
EXP	6300	Professional Fees	20,000.00	20,000.00	71,561.53	(51,561.53)
EXP	7000	General & Administrative	100,000.00	100,000.00	108,228.25	(8,228.25)
EXP	9100	Transfers In/Out	30,000.00	30,000.00	20,790.00	9,210.00
EXP	9200	Return of Funds	3,000,000.00	3,000,000.00	1,526,292.00	1,473,708.00
Total EXP			9,163,600.00	9,163,600.00	6,032,639.09	3,130,960.91

Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

60 - Pollution

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
REV	4100	Member Contributions	108,719.00	108,719.00	114,446.00	5,727.00
Total REV			108,719.00	108,719.00	114,446.00	5,727.00
EXP	5610	Excess Insurance	108,719.00	108,719.00	111,391.57	(2,672.57)
Total EXP			108,719.00	108,719.00	111,391.57	(2,672.57)

Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

70 - Medical Malpractice

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
REV	4100	Member Contributions	103,856.00	103,856.00	248,852.50	144,996.50
Total REV			103,856.00	103,856.00	248,852.50	144,996.50
EXP	5500	Claims Expense	0.00	0.00	1,761.87	(1,761.87)
EXP	5600	Insurance Expense	103,856.00	103,856.00	114.00	103,742.00
EXP	5610	Excess Insurance	0.00	0.00	244,585.00	(244,585.00)
Total EXP			103,856.00	103,856.00	246,460.87	(142,604.87)

Trindel Insurance Fund

Summary Budget Comparison - Unposted Transactions Included In Report

80 - Undisbursed Loss Prevention Subsidy

From 7/1/2014 Through 6/30/2015

Account Type	Account Code	Account Title	Current Period Budget - Original	Current Period Budget - Revised	YTD Actual	YTD Budget Variance - Revised
REV	4100	Member Contributions	50,000.00	50,000.00	50,000.00	0.00
Total REV			50,000.00	50,000.00	50,000.00	0.00
EXP	5640	Subsidy	0.00	0.00	(181,015.60)	181,015.60
EXP	5815	Loss Prevention Subsidy	0.00	0.00	21,275.00	(21,275.00)
EXP	5900	Training	100,000.00	100,000.00	99,787.12	212.88
EXP	7300	Dues & Subscriptions	20,000.00	20,000.00	20,618.00	(618.00)
EXP	9100	Transfers In/Out	(72,000.00)	(72,000.00)	(63,000.00)	(9,000.00)
Total EXP			48,000.00	48,000.00	(102,335.48)	150,335.48
Report Difference			(5,819,839.00)	(5,956,258.00)	(1,966,884.49)	3,989,373.51