Trindel Insurance Fund
Summary Budget Comparison - Unposted Transactions Included In Report
From 7/1/2012 Through 6/30/2013

10 - Administration

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16	Description	2014 Budget
EXP	5600	Insurance Expense			10,784	13,000	per Anne K @ Alliant 10% increase	13,000
EXP	5610	Excess Insurance	10,632	11,234	0			
EXP	5630	Insurance Dividends		-648				
EXP	5900	Training	2,107	797	0	1,400		1,400
EXP	6300	Professional Fees	2,050	4,026	1,292	2,000	processing payroll Paychex/ Notary/ James Marta	3,000
EXP	6315	Audit Expenses	14,500	14,500	14,500	22,000	includes audi tof program funds this time.	14,500
EXP	6320	CAJPA Accreditation	6,100			7,500	call Jim for quote	
EXP	6330	Investment Advisors		3,624	8,361	11,000	look at detail	11,000
EXP	6335	Legal Expenses	1,128	0	0	1,000		1,000
EXP	7010	Salaries	145,196	154,490	122,059	167,000	salary / WC/tax	175,000
EXP	7020	Employee Benefits	45,605	49,469	42,223	51,000	health/Life/ Dental/Pers	61,250
EXP	7200	Bank Service Charges	139	313	216	300	wells Fargo/ master card	500
EXP	7300	Dues & Subscriptions	1,828	1,480	1,803	2,000	CAJPA/ ABILA-Sage/ PO/ business card	1,600
EXP	7400	Conference	0			10,000	CALPELRA new	
EXP	7410	CSOOC Conference	200	0				
EXP	7415	CAJPA	8,466	13,394	12,906	15,000		13,000
EXP	7420	PARMA	13,341	10,594	6,247	15,000		13,000
EXP	7500	Printing & Reproduction	0	0				
EXP	7600	Utilities & Housekeeping	800	803	792	4,800	**PUD**, Water, **cleaning, cal safet**y, csd, trash	1,000
EXP	7700	Travel Expenses	4,489	4,732	2,143	4,000		4,000
EXP	7800	Board Meeting Expenses	17,474	35,876	10,989	24,000		23,000
EXP	7900	Office Materials & Supplies	2,390	3,143	826	3,000		3,000
EXP	8000	Communications/IT	6,830	4,983	4,567	5,000		5,500
EXP	8100	Depreciation Expense	0	0		23,644	buildig60 years roof 15 GAAP 15-40 **30 yr**	
EXP	8200	Miscellaneous Expense	-5,096	1,543	4,046	3,000	furniture	1,500
EXP	9100	Transfers In/Out	0					
EXP	9150	Transfer out Admin	-280,221	-316,397	-168,723	-366,291		-349,250
EXP	9300	Rental/Lease Expense	2,043	2,043	1,400	4,291		3,000
Total EXP			0	0	76,431	23,644		

Trindel Insurance Fund
Summary Budget Comparison - Unposted Transactions Included In Report
From 7/1/2012 Through 6/30/2013

20 - Loss Prevention

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16	Description	2014 Budget
EXP	5805	Loss Control	4,703	9,330	3,660	7,000	Increase based on actual 2014/15 expenses	9,900
EXP	5900	Training	0	4,835	2,151	5,000	Two new staffers will need task specific training	7,300
EXP	5905	Law Enforcement Meeting	331	6,479	0	7,000	Based on historical meeting expense	2,500
EXP	5910	Loss Prevention Specialist	11,108	9,160	15,431	21,000	3 meetings/year based on historical expenses.	16,000
EXP	5915	Road Commissioners Meeting	753	5,339	0	7,000	Based on historical meeting expense	2,500
EXP	6300	Professional Fees	1,285	314	5,728	1,500	H.R. related fees and services	0
EXP	7010	Salaries	103,595	141,556	102,323	254,063	Salaries for 4 staff members	184,830
EXP	7020	Employee Benefits	41,384	49,337	38,041	83,840	Benefits 4 staff members	66,164
EXP	7200	Bank Service Charges	202	60	157	100		100
EXP	7300	Dues & Subscriptions	7,603	1,218	2,986	3,000	LP/HR related associations	1,000
EXP	7500	Printing & Reproduction	0	0		5,000	In-house training handout printing	
EXP	7600	Utilities & Housekeeping	504	792	667	3,500	Increased number of staff in W-Ville office	650
EXP	7700	Travel Expenses	30,673	28,811	17,320	45,000	Additional "on road" staff	31,600
EXP	7900	Office Materials & Supplies	290	3,097	3,211	8,000	Increased number of staff in W-Ville office	7,600
EXP	8000	Communications/IT	7,953	6,875	12,013	13,000	Includes two new cell phones, IT fees and support I/H online report database development	19,000
						1,000		0
EXP	9100	Transfers In/Out	0					
EXP	9150	Transfer out Admin	-215,370	-272,424	-135,288	-475,638		-354,644
EXP	9300	Rental/Lease Expense	4,986	5,221	4,200	10,635		5,500
Total EXP			0	0	72,601	0		0

Trindel Insurance Fund
Summary Budget Comparison - Unposted Transactions Included In Report
From 7/1/2012 Through 6/30/2013

30 - Claims Administration Workers' Compensation

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16	Description	2014 Budget
REV	4900	Other Income		15				
EXP	5500	Claims Expense	-15					
EXP	5700	State Fees	0	0	0			
EXP	5900	Training	7,597	6,975	5,476	13,880	New staff; adjuster training & certification;	7,500
EXP	6300	Professional Fees	49,394	49,382	48,255	50,000	Claims admin software; Franco Signor Medicare Rpting	97,464
EXP	7010	Salaries	197,725	234,619	208,633	394,349	New staff evaluation increases	340,269
EXP	7020	Employee Benefits	71,649	85,701	109,233	126,192		255,560
EXP	7200	Bank Service Charges	113	313	595	400		300
EXP	7300	Dues & Subscriptions	476	3,344	1,449	2,500		3,500
EXP	7500	Printing & Reproduction	8,273	9,341	4,469	5,800		5,800
EXP	7600	Utilities & Housekeeping	1,848	1,910	2,396	7,871	Cleaning, utilities, shredding, garbage, paper prod.	1,700
EXP	7700	Travel Expenses	3,237	4,346	3,775	6,000	Increase in mileage reimb.;Mbr file reviews/training	4,000
EXP	7900	Office Materials & Supplies	12,293	15,979	19,045	20,000	Add'l copier; printer toner, office supplies.	26,831
EXP	8000	Communications/IT	10,341	11,841	24,372	9,400	Comp maint.; internet; phone; spec. programming req.	21,125
EXP	8200	Miscellaneous Expense	506	290	678	1,000		1,000
EXP	9100	Transfers In/Out	0					
EXP	9150	Transfer out Admin	-367,964	-428,362	-279,279	-652,407		-771,449
EXP	9300	Rental/Lease Expense	4,529	4,336	3,500	15,015		6,400
Total EXP			0	15	152,595	0		0

Trindel Insurance Fund
Summary Budget Comparison - Unposted Transactions Included In Report
From 7/1/2012 Through 6/30/2013

40 - Workers Compensation

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16	Description
REV	4100	Member Contributions	7,000,706	7,115,332	8,685,829	10,288,190	to include Sutter premium
REV	4200	Interest Income	84,115	58,019	20,581	15,000	moving cash from bank to investments last year
REV	4300	Investment income		11,529	38,029	80,000	
REV	4400	Increase (Decrease) in FMV		-1,144		1,000	
Total REV			7,084,820	7,183,736	8,744,439	10,384,190	
EXP	5500	Claims Expense	-1,061	4,331	2,472	5,000	when we use credit card for claimants (travel)
EXP	5510	Claims Paid	3,288,775	4,201,628	3,403,319	4,500,000	to include Sutter premium
EXP	5520	Change in Unpaid Claims Liability	1,316,000	1,226,000			
EXP	5540	Claims Refund	-10,045	-30,394	-35,266	-40,000	
EXP	5550	Claims Subrogation	-8,383	-10,697	0	-5,000	
EXP	5560	Claims Excess Recovery	-222,786	-760,274	-861,993	-700,000	
EXP	5570	Claims Administration	352,172	0	0		
EXP	5575	Workers' Comp Claims Administration	13,867	426,220	279,279	652,407	WC Budget
EXP	5600	Insurance Expense	-126,835		1,263,841	0	was sutters PWC premium
EXP	5610	Excess Insurance	759,753	823,420	1,658,298	1,697,107	from premium estimates
EXP	5700	State Fees	16,168	111,665	129,800	140,000	
EXP	5800	Risk Management	143,643	181,796	90,643	318,677	67 % of Los prevention Budget
EXP	5805	Loss Control	15,134	30,008	14,701	27,500	from premium estimates
EXP	5806	Hearing Tests	14,275	16,980	12,090	19,000	from premium estimates
EXP	5810	Loss Control Subsidy	50,000	50,000	0	55,000	from premium estimates
EXP	5815	Loss Prevention Subsidy	347,686	262,396	359,790	442,200	from premium estimates
EXP	5820	Employee Assistance Program	28,205	22,175	13,355	24,000	from premium estimates
EXP	6300	Professional Fees	41	0			
EXP	7000	General & Administrative	187,094	211,258	113,044	230,675	67 % of Admin Budget
EXP	7200	Bank Service Charges		73			
EXP	7300	Dues & Subscriptions		0	50	100	
EXP	8100	Depreciation Expense	5,840	5,840	5,840		
EXP	9100	Transfers In/Out		33,095	42,210	43,000	what was not allocated last year on LPE
EXP	9200	Return of Funds	614,381	439,700	616,978	1,500,000	
Total EXP			6,783,923	7,245,221	7,108,450	8,909,666	

Trindel Insurance Fund
Summary Budget Comparison - Unposted Transactions Included In Report
From 7/1/2012 Through 6/30/2013

50 - Property & Liability

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16	Description
REV	4100	Member Contributions	5,954,694	5,658,752	5,058,726	5,031,332	
REV	4200	Interest Income	39,988	30,176	8,889	6,000	
REV	4300	Investment income		6,547	17,538	30,000	
REV	4400	Increase (Decrease) in FMV		-649			
Total REV			5,994,682	5,694,826	5,085,153	5,067,332	
EXP	5500	Claims Expense	6,384	478	1,000	1,000	
EXP	5510	Claims Paid	3,629,642	7,559,371	1,045,736	3,800,000	
EXP	5520	Change in Unpaid Claims Liability	17,000	-775,000			
EXP	5540	Claims Refund	-475	-2,161	-1,800	-1,000	
EXP	5550	Claims Subrogation	-1,915	-387	-4,615	-1,000	
EXP	5560	Claims Excess Recovery	-1,749,115	-6,030,512	-641,345	-3,000,000	
EXP	5570	Claims Administration	260,212	210,408	151,768	189,600	GH co. flat fee contract 15,800 a month
EXP	5575	Workers' Comp Claims Administration	1,925	2,142			
EXP	5600	Insurance Expense	18		-75,804		
EXP	5610	Excess Insurance	2,240,533	2,425,572	3,024,425	2,312,487	from premium estimates
EXP	5630	Insurance Dividends		-212,856			
EXP	5800	Risk Management	71,727	90,628	44,645	156,961	33 % of Loss Prevention Budget
EXP	5810	Loss Control Subsidy	50,000	50,000	0	55,000	from premium estimates
EXP	5815	Loss Prevention Subsidy	171,252	262,395	177,210	108,900	from premium estimates
EXP	6300	Professional Fees	59,376	30,918	53,255	60,000	investigations, misc
EXP	7000	General & Administrative	93,128	105,139	55,679	120,876	33 % of Admin Budget
EXP	8000	Communications/IT	20				
EXP	8200	Miscellaneous Expense		10			
EXP	9100	Transfer In/Out		33,095	20,790	23,000	what was not allocated last year on LPE
EXP	9200	Return of Funds	356,330	757,217	2,290,639	1,500,000	
Total EXP			5,206,041	4,506,455	6,141,584	5,325,824	

Trindel Insurance Fund
Summary Budget Comparison - Unposted Transactions Included In Report
From 7/1/2012 Through 6/30/2013

60 - Pollution

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16
REV	4100	Member Contributions	105,829	99,889	98,832	113,294
Total REV			105,829	99,889	98,832	113,294
EXP	5600	Insurance Expense	0			
EXP	5610	Excess Insurance	86,870	105,188	19,237	113,294
Total EXP			86,870	105,188	19,237	113,294

70 - Medical Malpractice

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16
REV	4100	Member Contributions	57,126	99,681	235,012	250,539
Total REV			57,126	99,681	235,012	250,539
EXP	5540	Claims Refund	-21,769			
EXP	5500	Claims Expense		1,708	1,762	
EXP	5600	Insurance Expense	93,010	102,265	114	
EXP	5610	Excess Insurance			244,585	245,539
EXP	9200	Return of Funds	57,640			
Total EXP			128,881	103,973	246,461	245,539

Trindel Insurance Fund
Summary Budget Comparison - Unposted Transactions Included In Report
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80 - Undisbursed Loss Prevention Subsidy

Account Type	Account Code	Account Title	YTD Actual 2012/13	YTD Actual 2013/14	YTD Actual 2014/15	Budget 2015/16
REV	4100	Member Contributions	50,000	50,000	0	55,000
Total REV			50,000	50,000	0	55,000
EXP	5640	Subsidy	-41,584	-96,514	-209,980	40,000
EXP	5805	Loss Control	145	6,773		
EXP	5815	Loss Prevention Subsidy	0	6,432	21,275	
EXP	5900	Training	91,239	76,283	78,138	200,000
EXP	6300	Professional Fees	0			
EXP	7300	Dues & Subscriptions	19,081	23,652	14,706	25,000
EXP	9100	Transfers In/Out	0	-66,189	26,828	
Total EXP			68,881	-49,562	-69,032	265,000

	Annual Salary Range	
Admin	**Low**	**High**
1 Executive Director	130,800	
1 Administrative Assistant	26,160	41,600
Loss Prevention		
1 Dir of Loss Prevention	70,850	90,213
1 Senior Human Resources Consultant	52,974	70,850
1 Loss Prevention Analyst	52,974	70,850
1 Loss Prevention Coordinator	26,160	41,600
Claims Handling		
1 Dir of Workers' Comp Program	86,400	95,000
0 Senior Claims Examiner	78,309	86,360
3 Claims Examiner	59,950	77,390
0 Claims Technician	35,000	54,500
3 Claims Assistant	26,160	41,600

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California Code of Regulation CCR570.5