

**RISK MANAGEMENT - SUBFUND 561  
GENERAL LIABILITY  
STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN FUND BALANCE  
FOR THE PERIOD ENDING 9/30/19**

WSU	General Liability	Workers Comp	Total
<b>Revenue:</b>			
Gross Premiums Written	712,227.96	278,634.00	990,861.96
Recoveries/Refunds	0.00	8,553.55	8,553.55
Contributions from Other Funds	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Subtotal	712,227.96	287,187.55	999,415.51
<b>Claim Expenses:</b>			
	(131,028.42)	39,449.79	(91,578.63)
<b>Surplus/(Deficit) before General Operating Expense:</b>			
Surplus/(Deficit) before General Operating Expense	843,256.38	247,737.76	1,090,994.14
General Operating Expense	137,020.80	188,093.84	325,114.64
<b>Subtotal-Surplus/(Deficit)</b>			
	706,235.58	59,643.92	765,879.50
<b>Investment Earnings:</b>			
	157,097.38	61,458.79	218,556.17
<b>Total-Surplus/(Deficit)</b>			
	863,332.96	121,102.71	984,435.67
<b>Assessments</b>			
	0.00	0.00	0.00
<b>Grand Total - Surplus/(Deficit)</b>			
	863,332.96	121,102.71	984,435.67
<b>Fund Balance:</b>			
Beginning Fund Balance	0.00	496,667.13	496,667.13
Transfers	0.00	0.00	0.00
Return of Equity	0.00	496,667.13	496,667.13
Adjusted Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>			
	863,332.96	121,102.71	984,435.67

<b>Dividend Calculation:</b>	GL	WC	Total Dividend Dist.
Dividend Threshold % Selection		75%	
FB(Retained Earnings) Threshold	396,226.24	203,351.24	599,577.48
Fund Bal(Retained Earnings)	863,332.96	121,102.71	984,435.67
Eligible Dividend Return	467,106.72	0.00	384,858.19

**Notes:**

The average of Total Actual Funding Amount for FY 2016, FY 2017 and FY 2018 times % of Retained Earning's Dividend Threshold selection for FY 2019, 2020, 2021.  
See Ord. Code Sec. 128:311

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JPA	General Liability	Workers Comp	Total
<b>Revenue:</b>			
Gross Premiums Written	53,412.00	96,822.96	150,234.96
Recoveries/Refunds	0.00	51,946.27	51,946.27
Contributions from Other Funds	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Subtotal	<u>53,412.00</u>	<u>148,769.23</u>	<u>202,181.23</u>
<b>Claim Expenses:</b>	<u>17,000.00</u>	<u>16,312.79</u>	<u>33,312.79</u>
Surplus/(Deficit) before General Op	36,412.00	132,456.44	168,868.44
General Operating Expense:	<u>40,963.89</u>	<u>56,232.74</u>	<u>97,196.63</u>
Subtotal-Surplus/(Deficit)	(4,551.89)	76,223.70	71,671.81
Investment Earnings:	<u>11,781.18</u>	<u>21,356.41</u>	<u>33,137.59</u>
Total-Surplus/(Deficit)	7,229.29	97,580.11	104,809.40
Assessments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total - Surplus/(Deficit)	7,229.29	97,580.11	104,809.40
<b>Fund Balance:</b>			
Beginning Fund Balance	0.00	496,667.13	496,667.13
Transfers	0.00	0.00	0.00
Return of Equity	0.00	496,667.13	496,667.13
Adjusted Beginning Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Ending Fund Balance</b>	<u><b>7,229.29</b></u>	<u><b>97,580.11</b></u>	<u><b>104,809.40</b></u>

<b>Dividend Calculation:</b>	GL	WC	Total Dividend Dist.
Dividend Threshold % Selection		50%	
FB(Retained Earnings) Threshold	23,487.83	36,911.67	60,399.50
Fund Bal(Retained Earnings)	7,229.29	97,580.11	104,809.40
Eligible Dividend Return	<u>0.00</u>	<u>60,668.44</u>	<u>44,409.90</u>

**Notes:**

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JHA	General Liability	Workers Comp	Total
<b>Revenue:</b>			
Gross Premiums Written	154,455.00	268,827.00	423,282.00
Recoveries/Refunds	0.00	298.62	298.62
Contributions from Other Funds	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Subtotal	154,455.00	269,125.62	423,580.62
<b>Claim Expenses:</b>	78,675.00	(200,219.60)	(121,544.60)
Surplus/(Deficit) before General Op	75,780.00	469,345.22	545,125.22
General Operating Expense:	52,198.40	71,654.79	123,853.19
Subtotal-Surplus/(Deficit)	23,581.60	397,690.43	421,272.03
Investment Earnings:	34,068.41	59,295.65	93,364.06
Total-Surplus/(Deficit)	57,650.01	456,986.08	514,636.09
Assessments	0.00	0.00	0.00
Grand Total - Surplus/(Deficit)	57,650.01	456,986.08	514,636.09
<b>Fund Balance:</b>			
Beginning Fund Balance	203,042.53	18,360.82	221,403.35
Transfers	0.00	0.00	0.00
Return of Equity	203,042.53	18,360.82	221,403.35
Adjusted Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>57,650.01</b>	<b>456,986.08</b>	<b>514,636.09</b>

<b>Dividend Calculation:</b>	GL	WC	Total Dividend Dist.
Dividend Threshold % Selection		35%	
FB(Retained Earnings) Threshold	54,727.40	70,482.30	125,209.70
Fund Bal(Retained Earnings)	57,650.01	456,986.08	514,636.09
Eligible Dividend Return	2,922.61	386,503.78	389,426.39

**Notes:**

The average of Total Actual Funding Amount for FY 2016, FY 2017 and FY 2018 times % of Retained Earning's Dividend Threshold selection for FY 2019, 2020, 2021.  
See Ord. Code Sec. 128:311

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AVI	General Liability	Workers Comp	Total
<b>Revenue:</b>			
Gross Premiums Written	63,350.04	343,694.04	407,044.08
Recoveries/Refunds	0.00	1,273.55	1,273.55
Contributions from Other Funds	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Subtotal	<u>63,350.04</u>	<u>344,967.59</u>	<u>408,317.63</u>
<b>Claim Expenses:</b>	<u>0.00</u>	<u>(161,123.97)</u>	<u>(161,123.97)</u>
Surplus/(Deficit) before General Op	63,350.04	506,091.56	569,441.60
General Operating Expense:	<u>68,287.57</u>	<u>93,741.03</u>	<u>162,028.60</u>
Subtotal-Surplus/(Deficit)	(4,937.53)	412,350.53	407,413.00
Investment Earnings:	<u>13,973.23</u>	<u>75,809.20</u>	<u>89,782.43</u>
Total-Surplus/(Deficit)	9,035.70	488,159.73	497,195.43
Assessments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total - Surplus/(Deficit)	9,035.70	488,159.73	497,195.43
<b>Fund Balance:</b>			
Beginning Fund Balance	0.00	0.20	0.20
Transfers	0.00	0.00	0.00
Return of Equity	0.00	0.00	0.00
Adjusted Beginning Fund Balance	<u>0.00</u>	<u>0.20</u>	<u>0.20</u>
<b>Ending Fund Balance</b>	<u><b>9,035.70</b></u>	<u><b>488,159.93</b></u>	<u><b>497,195.63</b></u>

<b>Dividend Calculation:</b>	GL	WC	Total Dividend Dist.
Dividend Threshold % Selection		100%	
FB(Retained Earnings) Threshold	50,734.00	288,504.67	319,238.67
Fund Bal(Retained Earnings)	9,035.70	488,159.93	497,195.63
Eligible Dividend Return	<u>0.00</u>	<u>219,655.26</u>	<u>177,956.96</u>

**Notes:**

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See Ord. Code Sec. 128:311