

**RISK MANAGEMENT - SUBFUND 561
GENERAL LIABILITY
STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDING 9/30/18**

JEA	General Liability	Workers Comp	Total
Revenue:			
Gross Premiums Written	1,488,233.04	1,356,618.00	2,844,851.04
Recoveries/Refunds	0.00	4,550.12	4,550.12
Contributions from Other Funds	0.00	0.00	0.00
Miscellaneous	5,907.68	(176.50)	5,731.18
Subtotal	<u>1,494,140.72</u>	<u>1,360,991.62</u>	<u>2,855,132.34</u>
Claim Expenses:	<u>605,086.72</u>	<u>484,572.62</u>	<u>1,089,659.34</u>
Surplus/(Deficit) before Pooling	889,054.00	876,419.00	1,765,473.00
Class E Pooling Loss:			
Add: Back Excess	4,084.13	349,649.45	353,733.58
Less: Pool Share	278,726.93	207,683.18	486,410.11
Subtotal-Expense/(Revenue)	<u>274,642.80</u>	<u>(141,966.27)</u>	<u>(132,676.53)</u>
Surplus/(Deficit) after Pooling	614,411.21	1,018,385.26	1,632,796.47
General Operating Expense:	<u>377,929.31</u>	<u>491,918.93</u>	<u>869,848.23</u>
Subtotal-Surplus/(Deficit)	236,481.90	526,466.34	762,948.24
Investment Earnings:	<u>29,703.42</u>	<u>27,076.53</u>	<u>56,779.95</u>
Total-Surplus/(Deficit)	266,185.32	553,542.87	819,728.19
Assessments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total - Surplus/(Deficit)	266,185.32	553,542.87	819,728.19
Fund Balance:			
Beginning Fund Balance	(1.81)	88,164.26	88,162.45
Transfers	91,700.00	145,040.00	236,740.00
Return of Equity	0.00	0.00	0.00
Adjusted Beginning Fund Balance	<u>(91,701.81)</u>	<u>(56,875.74)</u>	<u>(148,577.55)</u>
Ending Fund Balance	<u><u>174,483.51</u></u>	<u><u>496,667.13</u></u>	<u><u>671,150.64</u></u>
Recap of Fund Balance:			
Fund Balance Unapp	174,483.51	496,667.13	671,150.64
Fund Balance 7% Opt Resv	0.00	0.00	0.00
Ending Fund Balance	<u><u>174,483.51</u></u>	<u><u>496,667.13</u></u>	<u><u>671,150.64</u></u>

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JHA	General Liability	Workers Comp	Total
Revenue:			
Gross Premiums Written	170,106.96	217,794.00	387,900.96
Recoveries/Refunds	0.00	0.00	0.00
Contributions from Other Funds	0.00	0.00	0.00
Miscellaneous	675.26	(28.34)	646.92
Subtotal	<u>170,782.22</u>	<u>217,765.66</u>	<u>388,547.88</u>
Claim Expenses:	<u>(22,011.10)</u>	<u>124,227.25</u>	<u>102,216.15</u>
Surplus/(Deficit) before Pooling	192,793.32	93,538.41	286,331.73
Class E Pooling Loss:			
Add: Back Excess	92,650.52	139,669.10	232,319.62
Less: Pool Share	31,605.39	133,042.37	164,647.77
Subtotal-Expense/(Revenue)	<u>(61,045.13)</u>	<u>(6,626.73)</u>	<u>67,671.85</u>
Surplus/(Deficit) after Pooling	253,838.44	100,165.14	354,003.58
General Operating Expense:	<u>44,461.06</u>	<u>57,871.23</u>	<u>102,332.29</u>
Subtotal-Surplus/(Deficit)	209,377.39	42,293.91	251,671.29
Investment Earnings:	<u>3,395.14</u>	<u>4,346.92</u>	<u>7,742.06</u>
Total-Surplus/(Deficit)	212,772.53	46,640.82	259,413.35
Assessments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total - Surplus/(Deficit)	212,772.53	46,640.82	259,413.35
Fund Balance:			
Beginning Fund Balance	0.00	0.00	0.00
Transfers	9,730.00	28,280.00	38,010.00
Return of Equity	0.00	0.00	0.00
Adjusted Beginning Fund Balance	<u>(9,730.00)</u>	<u>(28,280.00)</u>	<u>(38,010.00)</u>
Ending Fund Balance	<u>203,042.53</u>	<u>18,360.82</u>	<u>221,403.35</u>
Recap of Fund Balance:			
Fund Balance Unapp	203,042.53	18,360.82	221,403.35
Fund Balance 7% Opt Resv	0.00	0.00	0.00
Ending Fund Balance	<u>203,042.53</u>	<u>18,360.82</u>	<u>221,403.35</u>