

**Saint Joseph County, Indiana**  
**Fund 4702 - Worker's Compensation and Casualty Insurance**  
**Financial Report**  
**December 31, 2022**  
**Updated - January 29, 2023**

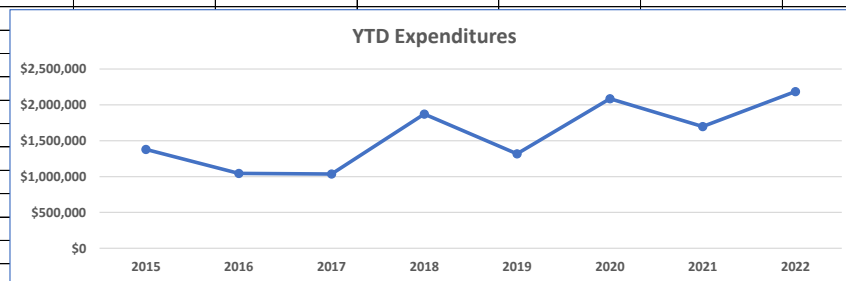
Name	Annual 12/31/2015	Annual 12/31/2016	Annual 12/31/2017	Annual 12/31/2018	Annual 12/31/2019	Annual 12/31/2020	Annual 12/31/2021	2022 Amended Budget (2)	YTD Actual 12/31/2022	Budget Balance	Percent of Budget
<b>Revenue</b>											
County Contribution	\$ 976,640.00	\$ 926,640.00	\$ 1,026,640.00	\$ 1,379,760.00	\$ 1,550,000.00	\$ 2,078,500.00	\$ 1,682,660.00	\$ 1,762,420.00	\$ 1,962,420.00	\$ (200,000.00)	111.35%
Reimbursements	70,096.56	63,046.20	99,237.12	469,114.87	56,294.08	110,982.91	-	-	-	-	0.00%
Other Revenue	793.30	-	-	68.47	-	21,589.39	6,462.58	24,414.28	24,579.28	(165.00)	100.68%
<b>Total Revenue</b>	<b>\$ 1,047,529.86</b>	<b>\$ 989,686.20</b>	<b>\$ 1,125,877.12</b>	<b>\$ 1,848,943.34</b>	<b>\$ 1,606,294.08</b>	<b>\$ 2,211,072.30</b>	<b>\$ 1,689,122.58</b>	<b>\$ 1,786,834.28</b>	<b>\$ 1,986,999.28</b>	<b>\$ (200,165.00)</b>	<b>111.20%</b>
<b>Expenditures</b>											
Salaries & Wages (two employees)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,569.77	\$ 81,827.01	\$ 86,151.00	\$ 86,150.89	\$ 0.11	100.00%
Severance Pay	-	-	-	-	-	-	-	78,000.00	78,000.00	-	100.00%
FICA Taxes	-	-	-	-	-	-	4,315.96	6,591.00	6,590.37	0.63	99.99%
PERF	-	-	-	-	-	6,559.72	9,164.49	9,649.00	9,648.97	0.03	100.00%
Health Insurance	-	-	-	-	-	25,750.00	34,600.00	36,000.00	36,000.00	-	100.00%
Gas, Oil and Lubricants	-	-	-	-	-	-	683.25	1,363.00	1,362.46	0.54	99.96%
Education and Training	-	-	-	-	-	-	-	2,000.00	245.00	1,755.00	12.25%
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,195.45</b>	<b>132,310.46</b>	<b>219,754.00</b>	<b>217,997.69</b>	<b>1,756.31</b>	<b>99.20%</b>
Worker's Compensation Claims	289,418.44	358,239.54	323,021.54	725,194.23	292,776.66	466,015.28	341,686.52	468,209.00	467,563.61	645.39	99.86%
Worker's Compensation Insurance	58,894.00	58,894.00	64,877.00	70,880.00	71,611.00	85,892.00	83,052.00	95,802.00	95,802.00	-	100.00%
Worker's Compensation Drug Testing	21,885.08	10,739.96	15,656.00	10,015.00	10,881.00	8,262.00	9,367.00	10,000.00	8,424.00	1,576.00	84.24%
Property Claims (County Property)	132,952.87	101,382.83	71,484.94	593,401.70	36,867.29	30,815.26	3,200.00	55,510.00	39,423.85	16,086.15	71.02%
Property Insurance/Surety Bonds	123,310.85	120,208.40	122,680.05	140,598.31	157,180.67	234,857.68	230,241.98	253,783.00	238,683.00	15,100.00	94.05%
Vehicle Claims	178,632.88	117,863.35	187,726.51	163,367.07	156,173.15	179,246.07	136,751.68	188,000.00	149,747.91	38,252.09	79.65%
Worker's Compensation/Liability Claims Expenses	76,904.44	109,302.47	123,245.84	66,480.88	289.01	84,250.00	69,186.00	120,000.00	119,750.00	250.00	99.79%
Liability Claims	78,038.54	70,784.91	63,051.15	58,533.55	33,468.58	13,358.28	30,479.04	93,000.00	45,880.51	47,119.49	49.33%
Litigation Claims	405,080.00	97,500.00	57,381.54	30,000.00	398,526.00	746,500.00	422,500.00	380,688.00	348,045.91	32,642.09	91.43%
Contractual Services - Safety Program	-	-	-	7,500.00	7,500.00	2,108.00	115.56	-	-	-	0.00%
Liability Insurance Premiums (1)	-	-	-	-	133,054.95	133,057.83	238,845.00	448,502.00	448,501.13	0.87	100.00%
Refunds and Other	12,795.33	-	6,543.42	6,964.44	18,883.41	6,935.84	-	9,115.00	6,218.17	2,896.83	68.22%
<b>Total Expenditures</b>	<b>1,377,912.43</b>	<b>1,044,915.46</b>	<b>1,035,667.99</b>	<b>1,872,935.18</b>	<b>1,317,211.72</b>	<b>2,086,493.69</b>	<b>1,697,735.24</b>	<b>2,342,363.00</b>	<b>2,186,037.78</b>	<b>156,325.22</b>	<b>93.33%</b>
<b>Net Surplus/(Loss)</b>	<b>(330,382.57)</b>	<b>(55,229.26)</b>	<b>90,209.13</b>	<b>(23,991.84)</b>	<b>289,082.36</b>	<b>124,578.61</b>	<b>(8,612.66)</b>	<b>(555,528.72)</b>	<b>(199,038.50)</b>		
Beginning Cash	389,769.03	59,386.46	4,157.20	94,366.33	70,374.49	359,456.85	484,035.46	475,422.80	475,422.80		
<b>Ending Cash</b>	<b>\$ 59,386.46</b>	<b>\$ 4,157.20</b>	<b>\$ 94,366.33</b>	<b>\$ 70,374.49</b>	<b>\$ 359,456.85</b>	<b>\$ 484,035.46</b>	<b>\$ 475,422.80</b>	<b>\$ (80,105.92)</b>	<b>\$ 276,384.30</b>		

(1) Includes Liability Insurance renewed for 18 months 1/1/22 to 6/30/2023 (\$383,478.13) and Police medical tail coverage for 9/7/22 - 9/7/23 (\$54,405.00 paid in September).

(2) Includes a transfer of \$200,000 and budget amendments presented to the County Council committee on November 15, 2022 for planning purposes. These have not been approved and have not been posted to LOW.

(\$1,827,298 2022 adopted budget + \$515,065 requested budget amendment = \$2,342,363 requested amended budget)

YTD Expenditures by Year:	Amount	Percent Change
December 31, 2022	\$ 2,186,037.78	28.76%
December 31, 2021	1,697,735.24	-18.63%
December 31, 2020	2,086,493.69	58.40%
December 31, 2019	1,317,211.72	-29.67%
December 31, 2018	1,872,935.18	80.84%
December 31, 2017	1,035,667.99	-0.88%
December 31, 2016	1,044,915.46	-24.17%
December 31, 2015	1,377,912.43	--



**Saint Joseph County, Indiana**  
**Fund 4702 - Worker's Compensation and Casualty Insurance**  
**Revenue Schedule**  
**December 31, 2022**  
**Updated - January 28, 2022**

Name	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual (1)
<b>Departmental Revenue Allocation</b>								
Commissioners #1000.34030.000.0034	\$ 285,000.00	\$ 285,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services #1000.34030.000.0040	-	-	757,970.00	1,000,000.00	1,170,240.00	1,698,740.00	1,320,240.00	1,600,000.00
Archives #1000.34030.000.0010	1,500.00	1,500.00	2,115.00	1,990.00	1,990.00	1,990.00	1,990.00	1,990.00
CC Building Maintenance #1000.34030.000.0021	30,000.00	30,000.00	42,300.00	72,820.00	72,820.00	72,820.00	72,820.00	72,820.00
Weights & Measures #1000.34030.000.0031	-	-	1,500.00	4,970.00	4,970.00	4,970.00	4,970.00	4,970.00
Health Department #1159.34030.000.0055	-	-	-	17,340.00	17,340.00	17,340.00	-	-
County Highway #1176.34030.000.0064	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Parks & Recreation #1219.34030.000.0057	25,640.00	25,640.00	37,640.00	37,640.00	37,640.00	37,640.00	37,640.00	37,640.00
PSAP 911 Fund #1222.34030.000.0013	44,500.00	44,500.00	-	-	-	-	-	-
PSAP Operating Fund #4930.34030.000.0013	-	-	44,500.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
Transfers	450,000.00	400,000.00	-	-	-	-	-	-
<b>Total Departmental Charges</b>	<b>\$ 976,640.00</b>	<b>\$ 926,640.00</b>	<b>\$ 1,026,025.00</b>	<b>\$ 1,379,760.00</b>	<b>\$ 1,550,000.00</b>	<b>\$ 2,078,500.00</b>	<b>\$ 1,682,660.00</b>	<b>\$ 1,962,420.00</b>
(1) Includes proposed additional \$200,000 transfer from the General Fund to the Liability Insurance Fund. Heard by County Council committee on November 15, 2022.								