

MEMO TO: INSURANCE FUND CHAIRMAN FERNANDEZ

FROM: PATRICK J. DEBLASIO, CPA, CMFO, CGFM, -FUND TREASURER

Please be advised that the following is an update of the status of the Public Entity

Joint Insurance Fund:

Degrating Cash Balance Claims Account-Bank of America Claims Account-Bank of America D&H Claims-TD Bank TD Bank T	Joint Insulance	e i unu.		February 2023		March 2023
Calima-TD Bank First Fir	Beginning Cash Balance	, •	\$	1,436,825.85	\$	2,259,481.18
Custodial-Investments 7,058.44 6,819.22 Colams Count-Bank of America \$ 1,187,333.22 \$ 2,470,399.55 Claims Account-Bank of America \$ 1,187,333.22 \$ 2,470,399.55 Claims Account-Bank of America \$ 1,187,333.22 \$ 2,470,399.55 Claims Account-Bank of America \$ 203,534.69 59,268.12 TD Bank IF				30,713.66		30,713.66
Receipts:		TD Bank-JIF		5,600.00		,
Commons Com						
Operating Account-Bank of America Claims Account-Bank of America D&H \$ 95,754.36 237,436.95 Claims-TD Bank TD Bank-JIF Custodial-Deposits and Interest Income \$ 1,486,622.27 \$ 2,767,104.62 Disbursements: Operating Account-Bank of America Claims Account-Bank of America D&H \$ (364,677.89) \$ (754,479.73) Claims Account-Bank of America D&H (95,754.36) (237,436.95) Claims-TD Bank TD Bank TD Bank JIF Custodial-Investments \$ (239.22) 3,218.44 Total Disbursements \$ (664.206.16) \$ (1,047,966.36) Ending Cash Balance Operating Account-Bank of America Claims-TD Bank TD Ba		Total Balance	\$	1,480,197.95	\$	2,302,614.06
Claims Account-Bank of America D&H 95,754.36 237,436.95 Claims-TD Bank 203,534.69 59,268.12 TD Bank-JIF Custodial-Deposits and Interest Income \$ 1,486.622.27 \$ 2,767,104.62 Disbursements: Disbursements: Operating Account-Bank of America \$ (364.677.89) \$ (754.479.73) Claims Account-Bank of America D&H (95,754.36) (237,436.95) Claims-TD Bank (203,534.69) (59,268.12) TD Bank-JIF (239.22) 3,218.44 Total Disbursements \$ (664,206.16) \$ (1,047,966.36) Ending Cash Balance Operating Account-Bank of America Claims-Account-Bank of America D&H Claims-TD Bank 3 30,713.66 30,713.66 Ending Cash Balance Operating Account-Bank of America D&H Claims-TD Bank 3 30,713.66 30,713.66 Total Cash Account Balance \$ 2,259,481.18 \$ 3,975,401.00 Total Cash Account Balance \$ 750,349.46 \$ 752,291.25 Change in Accrued Income \$ 750,349.46 \$ 752,291.25 Change in Accrued Income \$ 750,349.46 \$ 752,291.25 C	Receipts:					
Claims Account-Bank of America D&H 95,754.36 237,436.95 Claims-TD Bank ITD Bank JIF 203,534.69 59,268.12 TOtal Receipts 1,486,622.27 \$ 2,767,104.62 Disbursements: Disbursements: Operating Account-Bank of America \$ (364,677.89) \$ (754,479.73) Claims Account-Bank of America D&H (95,754.36) (237,436.95) Claims-TD Bank (203,534.69) (59,268.12) TD Bank-JIF (239,22) 3,218.44 Total Disbursements \$ (664,206.16) \$ (1,047,966.36) Ending Cash Balance Operating Account-Bank of America Claims Account-Bank of America D&H 30,713.66 30,713.66 Claims-TD Bank (Claims-TD Bank (Claims-TD Bank Glaims Account-Bank of America D&H 30,713.66 30,713.66 Total Cash Account Balance \$ 2,259,481.18 \$ 3,975,401.00 Total Cash Account Balance \$ 2,302,614.06 \$ 4,021,752.32 Beginning Investment Balance \$ 750,349.46 \$ 752,291.25 Change in Unrealized gain 2,215.60 Income Received 1,370.47 1,543.67 Realized	Operating Account-Ba	ank of America	\$	1,187,333.22	\$	2,470,399.55
Claims-TD Bank TD Bank Sp.268.12 TD Bank TD B			•		•	
Total Receipts S	Claims-TD Bank			203,534.69		
Total Receipts \$ 1,486,622.27 \$ 2,767,104.62	TD Bank-JIF					
Disbursements: Signature		d Interest Income				
Operating Account-Bank of America Claims Account-Bank of America D&H \$ (364,677.89) \$ (754,479.73) (237,436.95) (237,436.95) (237,436.95) (203,534.69) (59,268.12) TD Bank-JIF Custodial-Investments \$ (239.22) \$ 3,218.44 Total Disbursements \$ (664,206.16) \$ (1,047,966.36) Ending Cash Balance Operating Account-Bank of America Claims Account-Bank of America D&H Claims -TD Bank -JIF \$ 2,259,481.18 \$ 3,975,401.00 Claims Account-Bank of America D&H Claims -TD Bank -JIF \$ 5,600.00 \$ 5,600.00 Custodial-Investments \$ 2,302,614.06 \$ 4,021,752.32 Total Cash Account Balance \$ 750,349.46 \$ 752,291.25 Change in Unrealized gain Income Received Income Received Receipts/(Disbursements) Transfer to/From Custodial Account \$ 332.10 Cash Receipts/(Disbursements) Transfer to/From Custodial Account \$ 752,291.25 \$ 752,832.08	Total Receipts		\$	1,486,622.27	\$	2,767,104.62
Claims Account-Bank of America D&H (95,754.36) (237,436.95) Claims-TD Bank TD Bank TD Bank JJF (203,534.69) (59,268.12) TD Bank-JJF (239.22) 3,218.44 Total Disbursements \$ (664,206.16) \$ (1,047,966.36) Ending Cash Balance Operating Account-Bank of America D&H 2,259,481.18 \$ 3,975,401.00 Claims Account-Bank of America D&H	Disbursements:					
Claims-TD Bank TD Bank JIF Custodial-Investments (203,534.69) (59,268.12) Total Disbursements (239.22) 3,218.44 Total Disbursements \$ (664,206.16) \$ (1,047,966.36) Ending Cash Balance Operating Account-Bank of America Claims Account-Bank of America D&H Claims-TD Bank TD Bank JIF Shoot Dank TD Bank-JIF Shoot Dank TD Bank TD Bank-JIF Shoot Dank TD Bank TD	Operating Account-Ba	nk of America	\$	(364,677.89)	\$	(754,479.73)
TD Bank-JIF Custodial-Investments C139.22 3,218.44 Total Disbursements Claims Account-Bank of America Claims Account-Bank of America D&H Claims-TD Bank TD Bank-JIF Dank-JIF Da	Claims Account-Bank of America D&H			(95,754.36)		
Custodial-Investments (239.22) 3,218.44 Total Disbursements \$ (664,206.16) \$ (1,047,966.36) Ending Cash Balance Operating Account-Bank of America Claims Account-Bank of America D&H \$ 2,259,481.18 \$ 3,975,401.00 Claims Account-Bank of America D&H 30,713.66 30,713.66 30,713.66 TD Bank-JIF 5,600.00 5,600.00 5,600.00 Custodial-Investments 6,819.22 10,037.66 Total Cash Account Balance \$ 750,349.46 \$ 752,291.25 Change in Accrued Income 2,215.60 1,370.47 1,543.67 Realized Gain/Loss 332.10 2,215.60 Cash Receipts/(Disbursements) 332.10 239.22 (3,218.44) Total Investment Account \$ 752,291.25 752,832.08				(203,534.69)		(59,268.12)
Total Disbursements \$ (664,206.16) \$ (1,047,966.36)				(000.00)		0.040.44
Ending Cash Balance Operating Account-Bank of America Claims Account-Bank of America D&H Claims-TD Bank TD Bank TD Bank-JIF 5,600.00 5,600.00 Custodial-Investments 5,302,614.06 \$ 10,037.66 \$ 1			•		Φ	
Claims Account-Bank of America D&H Claims-TD Bank 30,713.66 30,713.66 TD Bank-JIF 5,600.00 5,600.00 Custodial-Investments 6,819.22 10,037.66 Total Cash Account Balance \$ 2,302,614.06 \$ 4,021,752.32 Beginning Investment Balance \$ 750,349.46 \$ 752,291.25 Change in Accrued Income 2,215.60 1,370.47 1,543.67 Realized Gain/Loss 332.10 332.10 2,215.60 Cash Receipts/(Disbursements) 332.10 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08	lotal disbursements		Ф	(664,206.16)	Ф	(1,047,966.36)
Claims-TD Bank TD Bank-JIF Custodial-Investments 30,713.66 5,600.00 30,713.66 5,600.00 30,713.66 5,600.00 30,713.66 5,600.00 5,600.00 5,600.00 5,600.00 6,819.22 10,037.66	Ending Cash Balance	, •	\$	2,259,481.18	\$	3,975,401.00
TD Bank-JIF Custodial-Investments 5,600.00 5,600.00 Total Cash Account Balance \$ 2,302,614.06 \$ 4,021,752.32 Beginning Investment Balance \$ 750,349.46 \$ 752,291.25 Change in Accrued Income 2,215.60 Income Received 1,370.47 1,543.67 Realized Gain/Loss 332.10 Cash Receipts/(Disbursements) 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08				30.713.66		30.713.66
Custodial-Investments 6,819.22 10,037.66 Total Cash Account Balance \$ 2,302,614.06 \$ 4,021,752.32 Beginning Investment Balance \$ 750,349.46 \$ 752,291.25 Change in Accrued Income 2,215.60 Change in Unrealized gain 2,215.60 Income Received 1,370.47 1,543.67 Realized Gain/Loss 332.10 Cash Receipts/(Disbursements) 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08						,
Total Cash Account Balance \$ 2,302,614.06 \$ 4,021,752.32 Beginning Investment Balance \$ 750,349.46 \$ 752,291.25 Change in Accrued Income 2,215.60 Change in Unrealized gain 2,215.60 Income Received 1,370.47 1,543.67 Realized Gain/Loss 332.10 Cash Receipts/(Disbursements) 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08		Custodial-Investments				
Change in Accrued Income 2,215.60 Change in Unrealized gain 2,215.60 Income Received 1,370.47 1,543.67 Realized Gain/Loss 332.10 Cash Receipts/(Disbursements) 239.22 (3,218.44) Total Investment Account \$ 752,291.25 752,832.08	Total Cash Account Balance	е	\$	2,302,614.06	\$	
Change in Accrued Income 2,215.60 Change in Unrealized gain 2,215.60 Income Received 1,370.47 1,543.67 Realized Gain/Loss 332.10 Cash Receipts/(Disbursements) 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08						
Income Received 1,370.47 1,543.67 Realized Gain/Loss 332.10 Cash Receipts/(Disbursements) 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08			\$	750,349.46	\$	752,291.25
Income Received 1,370.47 1,543.67 Realized Gain/Loss 332.10 Cash Receipts/(Disbursements) 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08	Change in Unrealized	gain				2,215.60
Cash Receipts/(Disbursements) Transfer to/From Custodial Account Total Investment Account \$ 752,291.25 \$ 752,832.08	•	<u> </u>		1,370.47		1,543.67
Transfer to/From Custodial Account 239.22 (3,218.44) Total Investment Account \$ 752,291.25 \$ 752,832.08	Realized Gain/Loss			332.10		
Total Investment Account \$ 752,291.25 \$ 752,832.08						
	Transfer to/From Custo	odial Account		239.22		(3,218.44)
Ending Cash and Investment Balance \$ 3,054,905.31 \$ 4,774,584.40	Total Investment Account		\$	752,291.25	\$	752,832.08
	Ending Cash and Investmer	nt Balance	\$	3,054,905.31	\$	4,774,584.40



ACCT.NAME Bank of America

	BANK/ACCT#	Custody Investment Acct From	То
	DATE	03/01/23	03/31/23
BOOK BALANCE AS OF	03/01/23	\$	754,539.22
ADD DEPOSITS (PER BANK LEDGER)			5,434.04
SUBTRACT:DISBURSEMENTS(PER BANK LEDGER)			
BOOK BALANCE AS OF	03/31/23	\$	759,973.26
BALANCE PER BANK STATEMENT	03/31/23		\$759,973.26
ADD: DEPOSIT IN TRANSIT DATE AMOUNT			
TOTAL	0.00	_	0.00
SUBTRACT: CHECKS OUTSTANDING DATE CHECK# AMOUNT			
TOTAL	0.00	<u>.</u> .	0.00
LIST ITEMS IN LEDGER NOT ON STATEMENT			
DATE AMOUNT			
TOTAL	\$ -	<u>.</u> -	0.00
LIST ITEMS ON STATEMENT NOT IN LEDGER DATE AMOUNT			
TOTAL	-		0.00
ADJUSTED BANK BALANCE(BOOK BAL)AS OF	03/31/23		759,973.26
		Difference	0.00
PREPARED BY Patrick J. DeBlasio, CPA	REVIEWED BY	Ryan McCoy	

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ACCT.NAME

Bank of America

BANK/ACCT#

D & H Claims Fiduciary Acct

		BANK/ACCT#	D & H Claims Fiduc	iary Acct	T -
		DATE	From	03/01/23	To 03/31/23
BOOK BALANCE AS OF		03/01/23	\$		
ADD DEPOSITS (PER BANK LEDGER)					237,436.95
SUBTRACT:DISBURSEMENTS(PER BANK	LEDGER)				237,436.95
BOOK BALANCE AS OF		03/31/23	\$		0.00
BALANCE PER BANK STATEMENT		03/31/23			\$124,760.70
ADD: DEPOSIT IN TRANSIT DATE AMOUNT					
<u>τοι</u>	ΓAL	0.00		-	0.00
SUBTRACT: CHECKS OUTSTANDING DATE CHECK# AMO various list	OUNT 124,760.70				
<u>τοι</u>	ΓAL	124,760.70		-	(124,760.70)
LIST ITEMS IN LEDGER NOT ON STATEME	NT				
DATE AMOUNT					
<u>τοι</u>	ΓAL	\$ -	<u>.</u>	<u>-</u>	0.00
LIST ITEMS ON STATEMENT NOT IN LEDG DATE AMOUNT	ER				
<u> τοι</u>	Γ AL	-	_	<u>-</u>	0.00
ADJUSTED BANK BALANCE(BOOK BAL)A	S OF	03/31/23	_		0.00
				Difference	0.00
PREPARED BY Patrick J. DeBlasio, CPA	4	_ REVIEWED BY	Ryan McCoy		



ACCT.NAME Bank of America

BANK/ACCT# Claims/Operating Account From То DATE 03/01/23 03/31/23 03/01/23 \$ 2,259,481.18 **BOOK BALANCE AS OF** ADD DEPOSITS (PER BANK LEDGER) 2,470,399.55 SUBTRACT:DISBURSEMENTS(PER BANK LEDGER) 754,479.73 **BOOK BALANCE AS OF** 03/31/23 \$ 3,975,401.00 **BALANCE PER BANK STATEMENT** 03/31/23 \$5,035,256.84 ADD: DEPOSIT IN TRANSIT DATE AMOUNT TOTAL 0.00 0.00 SUBTRACT: CHECKS OUTSTANDING AMOUNT DATE CHECK# 07/23/19 682 18,301.00 06/23/20 799 280.00 06/23/20 1,260.00 803 09/30/20 828 13,223.40 02/23/21 890 88,229.31 06/22/21 933 72.914.89 09/21/21 960 8,645.00 11/23/21 982 145,239.55 11/23/21 983 63,855.34 11/23/21 984 97.329.05 03/22/22 1017 63,855.34 adj (0.90)09/20/22 1079 1,260.00 12/13/22 416.67 01/24/23 33,486.37 1126 03/21/23 1137 416.67 03/21/23 1138 500.00 03/21/23 1139 17.58 03/21/23 1140 5,000.00 03/21/23 1141 125,391.12 41,101.10 03/21/23 1142 03/21/23 1143 950.00 03/21/23 1144 160,116.36 03/21/23 1145 20,919.80 03/21/23 1146 49.147.53 03/21/23 1147 48,000.00 TOTAL 1,059,855.18 (1,059,855.18) LIST ITEMS IN LEDGER NOT ON STATEMENT DATE **AMOUNT** 2/15/2023 (0.66) bank fee overstated TOTAL \$ (0.66)(0.66)LIST ITEMS ON STATEMENT NOT IN LEDGER DATE **AMOUNT TOTAL** 0.00 ADJUSTED BANK BALANCE(BOOK BAL)AS OF 03/31/23 3,975,401.00 Difference 0.00

PREPARED BY Patrick J. DeBlasio, CPA REVIEWED BY Ryan McCoy

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ACCT.NAME

TD Bank

BANK/ACCT#

Claims Acct

		DANK/ACCI#	Ciainis Acct	F	т-
		DATE		From 03/01/23	To 03/31/23
BOOK BALANCE AS OF		03/01/23	\$		30,713.66
ADD DEPOSITS (PER BANK LEDGER)					59,268.12
SUBTRACT:DISBURSEMENTS(PER BA	ANK LEDGER)				59,268.12
BOOK BALANCE AS OF		03/31/23	\$		30,713.66
BALANCE PER BANK STATEMENT		03/31/23			\$24,243.93
ADD: DEPOSIT IN TRANSIT DATE AMOUNT					
	TOTAL	0.00	_		0.00
SUBTRACT: CHECKS OUTSTANDING DATE CHECK# Various list	AMOUNT (6,469.73)	ı			
	TOTAL	(6,469.73)	_		6,469.73
LIST ITEMS IN LEDGER NOT ON STAT	EMENT				
DATE AMOUNT					
	TOTAL	\$ -	_		0.00
LIST ITEMS ON STATEMENT NOT IN L DATE AMOUNT					
	TOTAL	-	_		0.00
ADJUSTED BANK BALANCE(BOOK BA	AL)AS OF	03/31/23	_		30,713.66
				Difference	0.00
PREPARED BY Patrick J. DeBlasio	, CPA	REVIEWED BY	Ryan McCoy		_



ACCT.NAME TD Bank

BANK/ACCT# Claims Acct

		BANK/ACCT#	Claims Acct		
			From		То
		DATE		03/01/23	03/31/23
BOOK BALANCE AS OF		03/01/23	\$		30,713.66
ADD DEPOSITS (PER BANK LEDGE	₹)				59,268.12
SUBTRACT:DISBURSEMENTS(PER	BANK LEDGER)				59,268.12
BOOK BALANCE AS OF		03/31/23	\$		30,713.66
BALANCE PER BANK STATEMENT		03/31/23			\$24,243.93
ADD: DEPOSIT IN TRANSIT DATE AMOUNT					
	TOTAL	0.00	-		0.00
SUBTRACT: CHECKS OUTSTANDING DATE CHECK# Various list	G AMOUNT (6,469.73)			
	TOTAL	(6,469.73)	<u>)</u>		6,469.73
LIST ITEMS IN LEDGER NOT ON STA	ATEMENT				
DATE AMOUNT					
	TOTAL	\$ -	_		0.00
LIST ITEMS ON STATEMENT NOT IN DATE AMOUN					
	TOTAL	-	<u>-</u>		0.00
ADJUSTED BANK BALANCE(BOOK BAL)AS OF		03/31/23	_		30,713.66
				Difference	0.00
PREPARED BY Patrick J. DeBlas	io, CPA	REVIEWED BY	Ryan McCoy		