

**FINANCIAL REPORT  
PREPARED BY THE COMPTROLLER'S OFFICE**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
BALANCE SHEET  
FOR PERIODS ENDING JUNE 30**

	FY 08 ENDING JUNE 2009	FY 07 ENDING JUNE 2008	FY 06 ENDING JUNE 2007	FY 05 ENDING JUNE 2006
<b>ASSETS</b>				
CASH IN TRANSIT	20,125.53	0.00	0.00	0.00
CASH	0.00	0.00	0.00	0.00
TEMPORARY INVESTMENTS	72,241,410.86	67,464,842.62	61,770,791.70	54,658,859.28
FURNITURE AND EQUIPMENT	48,594.30	72,437.30	67,992.07	51,786.55
LESS ALLOWANCE FOR DEPRECIATION	(10,095.56)	(19,451.08)	(20,467.25)	(10,110.13)
<b>TOTAL ASSETS</b>	<b>\$ 72,300,035.13</b>	<b>\$ 67,517,828.84</b>	<b>\$ 61,818,316.52</b>	<b>\$ 54,700,535.70</b>
<b>LIABILITIES</b>				
VOUCHERS PAYABLE	\$ 118,647.19	\$ 254,307.02	\$ 300,378.82	\$ 163,364.83
LIABILITY FOR OUTSTANDING CLAIMS	629,670.00	345,641.00	1,002,398.00	609,953.00
UNEARNED PREMIUMS	2,454,671.06	2,977,790.20	2,951,496.36	2,777,666.16
<b>TOTAL LIABILITIES</b>	<b>\$ 3,202,988.25</b>	<b>\$ 3,577,738.22</b>	<b>\$ 4,254,273.18</b>	<b>\$ 3,550,983.99</b>
<b>FUND EQUITY</b>				
UNRESERVED FUND BALANCE	1,080,490.91	57,584,500.85	50,985,506.54	46,034,617.41
RESERVED CURRENT ENCUMBRANCES	108,868.90	60,892.74	183,844.04	148,294.75
RESERVED FOR CATASTROPHIES	5,041,715.33	4,738,850.03	4,400,645.25	4,072,298.07
RESERVED NON-LAPSABLE BALANCES	2,581,322.74	1,555,847.00	1,994,047.31	894,341.48
RESERVED IN LIEU OF REINSURANCE	60,284,649.00	0.00	0.00	0.00
<b>TOTAL FUND EQUITY</b>	<b>\$ 69,097,046.88</b>	<b>\$ 63,940,090.62</b>	<b>\$ 57,564,043.14</b>	<b>\$ 51,149,551.71</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 72,300,035.13</b>	<b>\$ 67,517,828.84</b>	<b>\$ 61,818,316.32</b>	<b>\$ 54,700,535.70</b>

PREPARED BY COMPTROLLER'S OFFICE

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
STATEMENT OF CHANGES IN UNRESERVED FUND BALANCE  
FOR THE PERIODS ENDING JUNE 30**

	FY 08 ENDING Jun-09	FY 07 ENDING Jun-08	FY 06 ENDING Jun-07	FY 05 ENDING Jun-06
UNRESERVED FUND BALANCE BEGINNING	\$57,584,500.85	\$50,985,506.54	\$46,034,617.41	\$38,345,724.27
ADD:				
RESERVE FOR OUTSTANDING CLAIMS - JULY 1, XXXX	\$345,641.00	\$1,002,398.00	\$609,953.00	\$706,426.00
PRIOR YEAR LAPSES	1,567,695.89	1,964,622.65	991,228.38	2,285,605.98
EARNED PREMIUMS	6,278,631.37	6,397,567.29	6,066,415.75	5,520,254.97
INTEREST INCOME	1,672,899.78	2,996,555.87	3,632,756.99	3,352,804.74
MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$67,449,368.89</b>	<b>\$63,346,650.35</b>	<b>\$57,334,971.53</b>	<b>\$50,210,815.96</b>
LESS:				
CLAIMS PAID	\$537,562.24	\$1,316,423.60	\$831,901.54	\$494,449.50
ADMINISTRATIVE EXPENSES	2,124,639.10	2,332,823.39	2,208,894.43	1,881,931.32
(1) INTERFUND DISBURSEMENTS	65,514.14	85,213.70	79,451.40	91,906.15
(2) DEPRECIATION EXPENSE	14,487.48	13,598.40	10,357.32	14,286.76
PREMIUM REFUNDS	36,539.92	57,966.83	38,570.95	41,035.59
CURRENT COMMITMENTS	94,493.36	54,635.58	183,844.04	148,294.75
RESERVED NON-LAPSABLE BALANCES	2,581,322.74	1,555,847.00	1,994,047.31	894,341.48
RESERVE FOR OUTSTANDING CLAIMS - JUNE 30, XXXX	629,670.00	345,641.00	1,002,398.00	609,953.00
RESERVE IN LIEU OF REINSURANCE	60,284,649.00	0.00	0.00	0.00
<b>TOTAL EXPENSES/COMMITMENTS &amp; RESERVE</b>	<b>\$66,368,877.98</b>	<b>\$5,762,149.50</b>	<b>\$6,349,464.99</b>	<b>\$4,176,198.55</b>
<b>UNRESERVED FUND BALANCE ENDING</b>	<b>\$1,080,490.91</b>	<b>\$57,584,500.85</b>	<b>\$50,985,506.54</b>	<b>\$46,034,617.41</b>

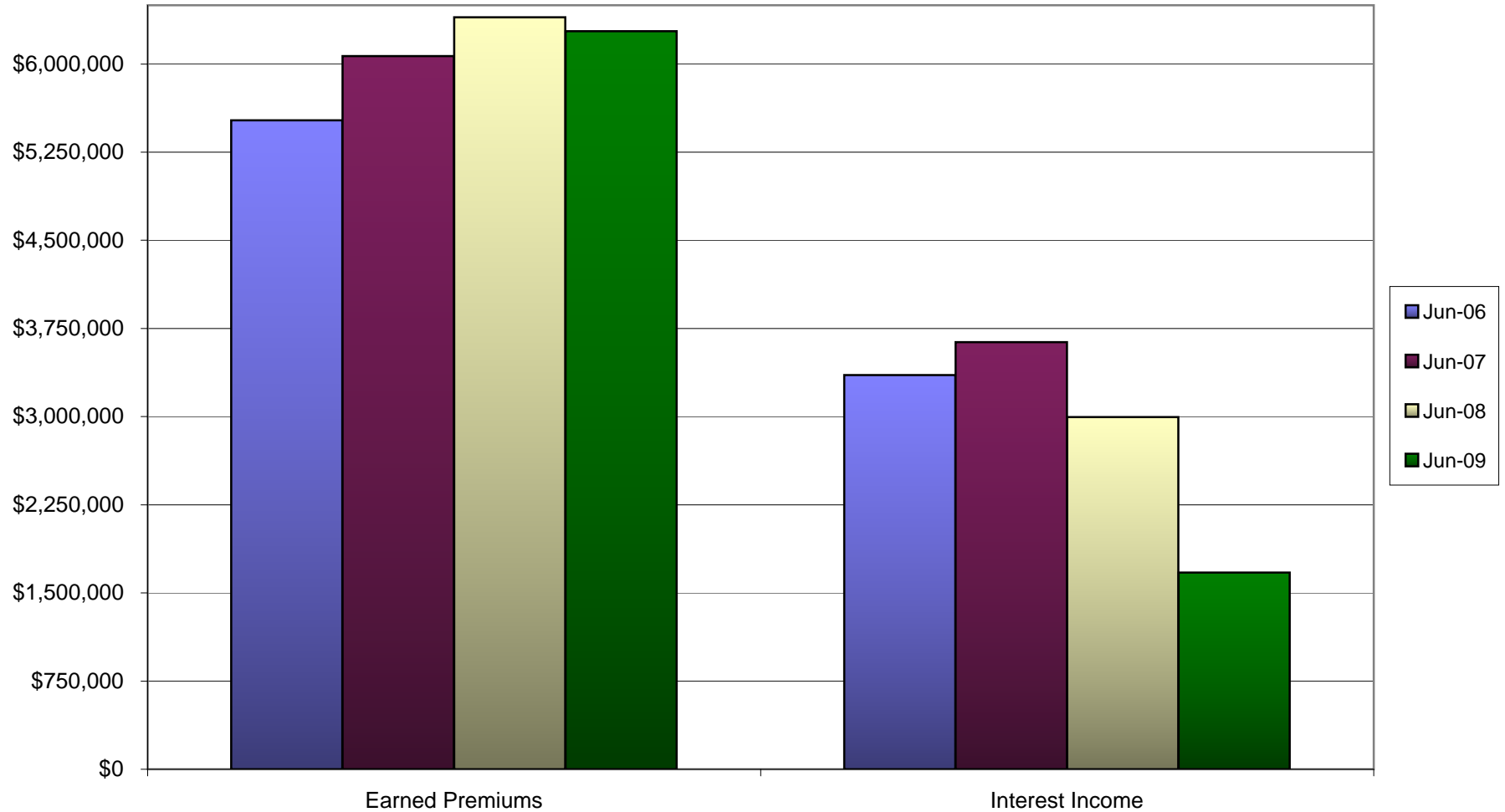
(1) Interfund Disbursements reimburse the Department's General Fund for computer services utilized.

(2) Depreciation method utilized is straight line for five years.

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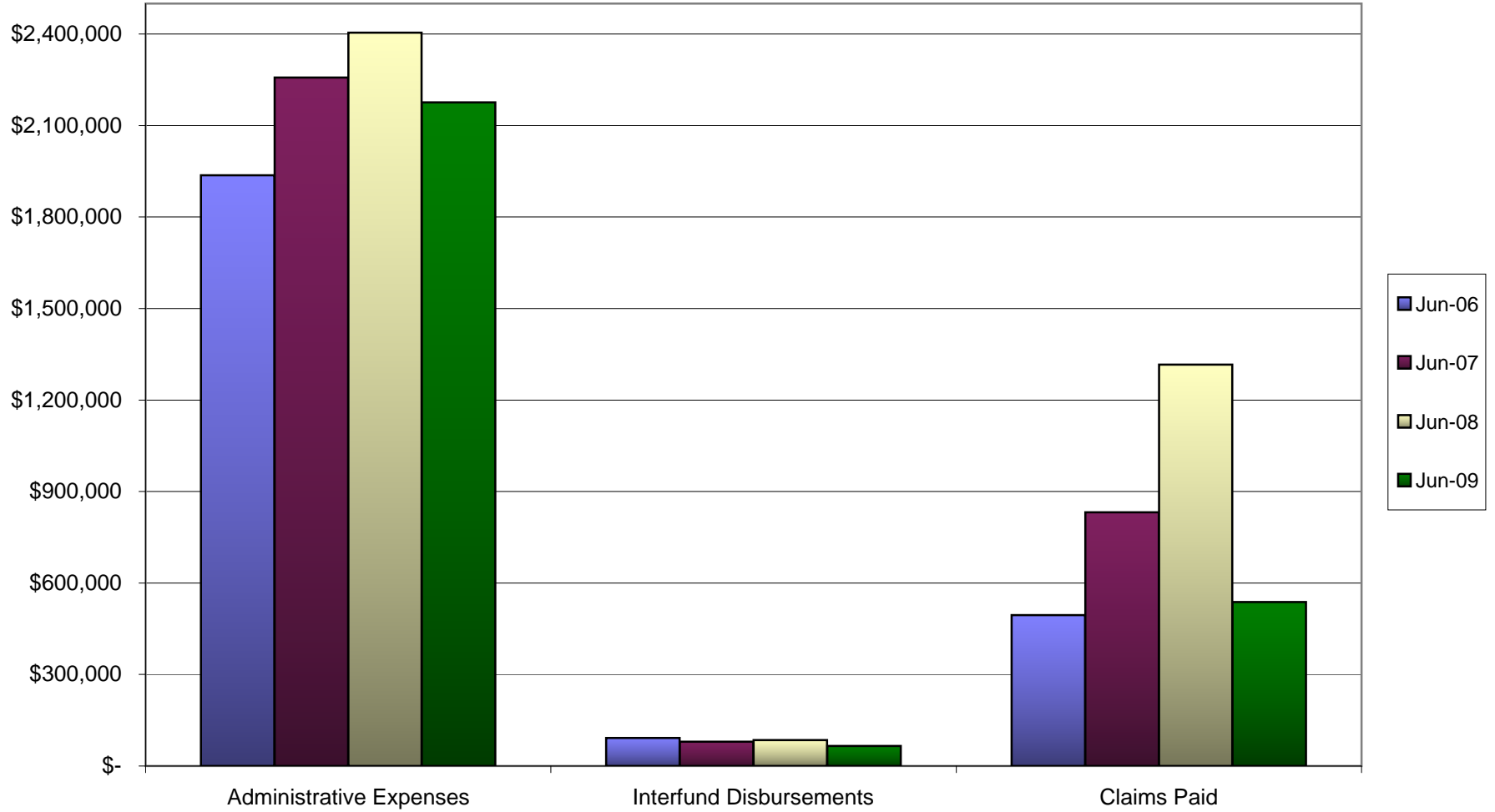
(2)

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
EARNED REVENUE COMPARISON BY YEAR**



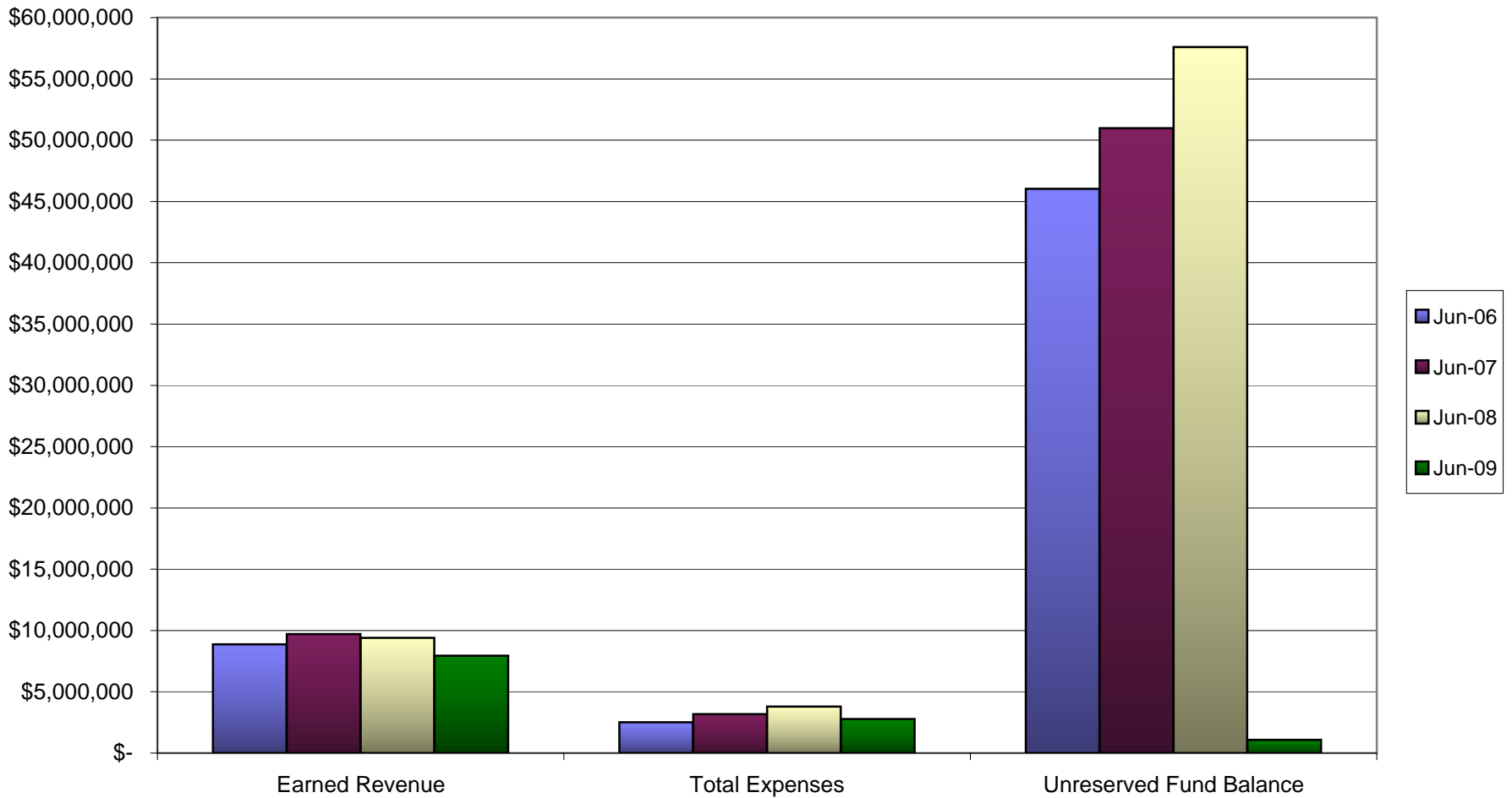
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**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
EXPENSE COMPARISON BY YEAR**



(PREPARED BY COMPTROLLER'S OFFICE)

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
 EARNED REVENUE, TOTAL EXPENSES AND UNRESERVED FUND BALANCE COMPARISON  
 BY YEAR**



(PREPARED BY COMPTROLLER'S OFFICE)

DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
 STATEMENT OF CASH FLOWS  
 FOR FISCAL YEARS 05-06 THROUGH 08-09

	08 FY ENDING JUNE 2009	07 FY ENDING JUNE 2008	06 FY ENDING JUNE 2007	05 FY ENDING JUNE 2006
CASH & INVESTMENTS - JULY 1, XXXX	\$ 67,464,842.62	\$ 61,770,791.70	\$ 54,658,859.28	\$ 47,644,940.54
SOURCES OF CASH				
PREMIUMS COLLECTED	\$ 6,057,306.03	\$ 6,764,095.81	\$ 6,566,943.46	\$ 6,170,948.85
INTEREST INCOME	1,672,899.78	2,996,555.87	3,632,756.99	3,352,804.74
MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
CHANGE IN CASH IN TRANSIT	(20,125.53)	0.00	0.00	0.00
TOTAL SOURCES OF CASH	\$ 7,710,080.28	\$ 9,760,651.68	\$ 10,199,700.45	\$ 9,523,753.59
USES OF CASH				
EXPENSES PRIOR FY APPROPRIATIONS	\$ 34,668.31	\$ 207,011.54	\$ 51,407.85	\$ 77,268.19
EXPENSES CURRENT FY APPROPRIATIONS	2,763,183.90	3,813,517.42	3,173,374.17	2,523,086.94
CHANGE IN VOUCHER PAYABLE	135,659.83	46,071.80	(137,013.99)	(90,520.28)
TOTAL USES OF CASH	\$ 2,933,512.04	\$ 4,066,600.76	\$ 3,087,768.03	\$ 2,509,834.85
NET CHANGE IN CASH	\$ 4,776,568.24	\$ 5,694,050.92	\$ 7,111,932.42	\$ 7,013,918.74
CASH & INVESTMENTS - JUNE 30, XXXX	<u>\$ 72,241,410.86</u>	<u>\$ 67,464,842.62</u>	<u>\$ 61,770,791.70</u>	<u>\$ 54,658,859.28</u>
CASH & INVESTMENTS PER TREASURY DEPARTMENT	\$ 72,241,410.86	\$ 67,464,842.62	\$ 61,770,791.70	\$ 54,658,859.28

(PREPARED BY COMPTROLLER'S OFFICE)

**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
ALLOCATION AND USE OF FUNDS**

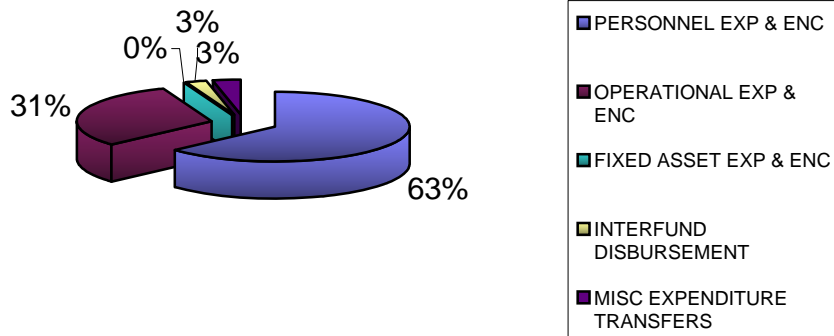
	FY 2008	FY 2007	FY 2006	FY 2005
<b><u>FUNDS ALLOCATED</u></b>				
PERSONNEL	\$ 2,143,834.55	\$ 2,069,285.00	\$ 1,955,095.00	\$ 1,873,050.00
OPERATIONAL	963,753.00	1,366,624.30	1,010,905.00	976,450.00
FIXED ASSETS	62,000.00	-	53,000.00	31,500.00
INTERFUND DISBURSEMENTS	350,000.00	85,213.70	350,000.00	350,000.00
MISC EXPENDITURE TRANSFERS	(80,587.55)	(97,123.00)	-	-
TOTAL	<u>\$ 3,439,000.00</u>	<u>3,424,000.00</u>	<u>3,369,000.00</u>	<u>3,231,000.00</u>
<b><u>FUNDS USED</u></b>				
PERSONNEL EXP & ENC	1,581,600.46	1,603,619.21	1,633,192.05	1,274,127.10
OPERATIONAL EXP & ENC	771,213.68	965,256.74	867,334.39	855,745.85
FIXED ASSET EXP & ENC	-	-	35,265.52	13,328.78
INTERFUND DISBURSEMENT	65,514.14	85,213.70	79,451.40	91,906.15
MISC EXPENDITURE TRANSFERS	(80,587.55)	(96,017.19)	(93,587.35)	(77,148.87)
TOTAL	<u>\$ 2,337,740.73</u>	<u>2,558,072.46</u>	<u>2,521,656.01</u>	<u>2,157,959.01</u>
<b><u>FUNDS LAPSED</u></b>				
PERSONNEL	562,234.09	465,665.79	321,902.95	598,922.90
OPERATIONAL	192,539.32	401,367.56	143,570.61	190,181.11
FIXED ASSET	62,000.00	-	17,734.48	18,171.22
INTERFUND DISBURSEMENTS	284,485.86	-	270,548.60	258,093.85
MISC EXPENDITURE TRANSFERS		(1,105.81)	93,587.35	7,671.91
TOTAL	<u>\$ 1,101,259.27</u>	<u>\$ 865,927.54</u>	<u>\$ 847,343.99</u>	<u>\$ 1,073,040.99</u>

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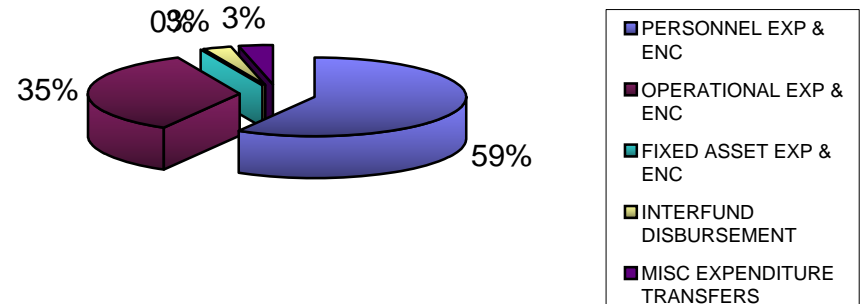


**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
EXPENSE COMPARISON PIE CHARTS**

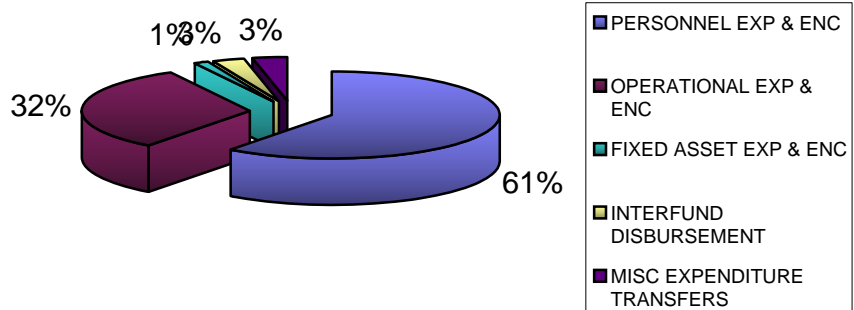
**2008-09 FISCAL YEAR EXPENSES**



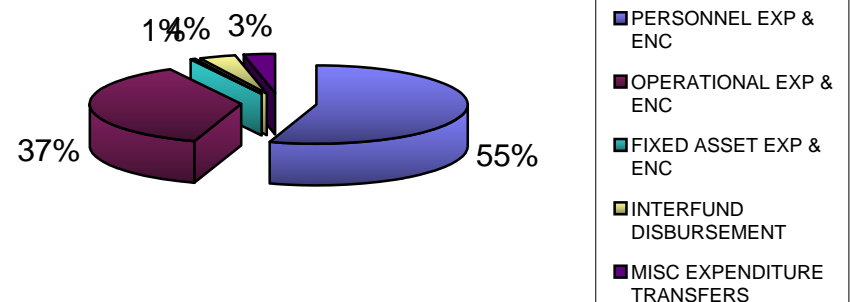
**2007-08 FISCAL YEAR EXPENSES**



**2006-07 FISCAL YEAR EXPENSES**

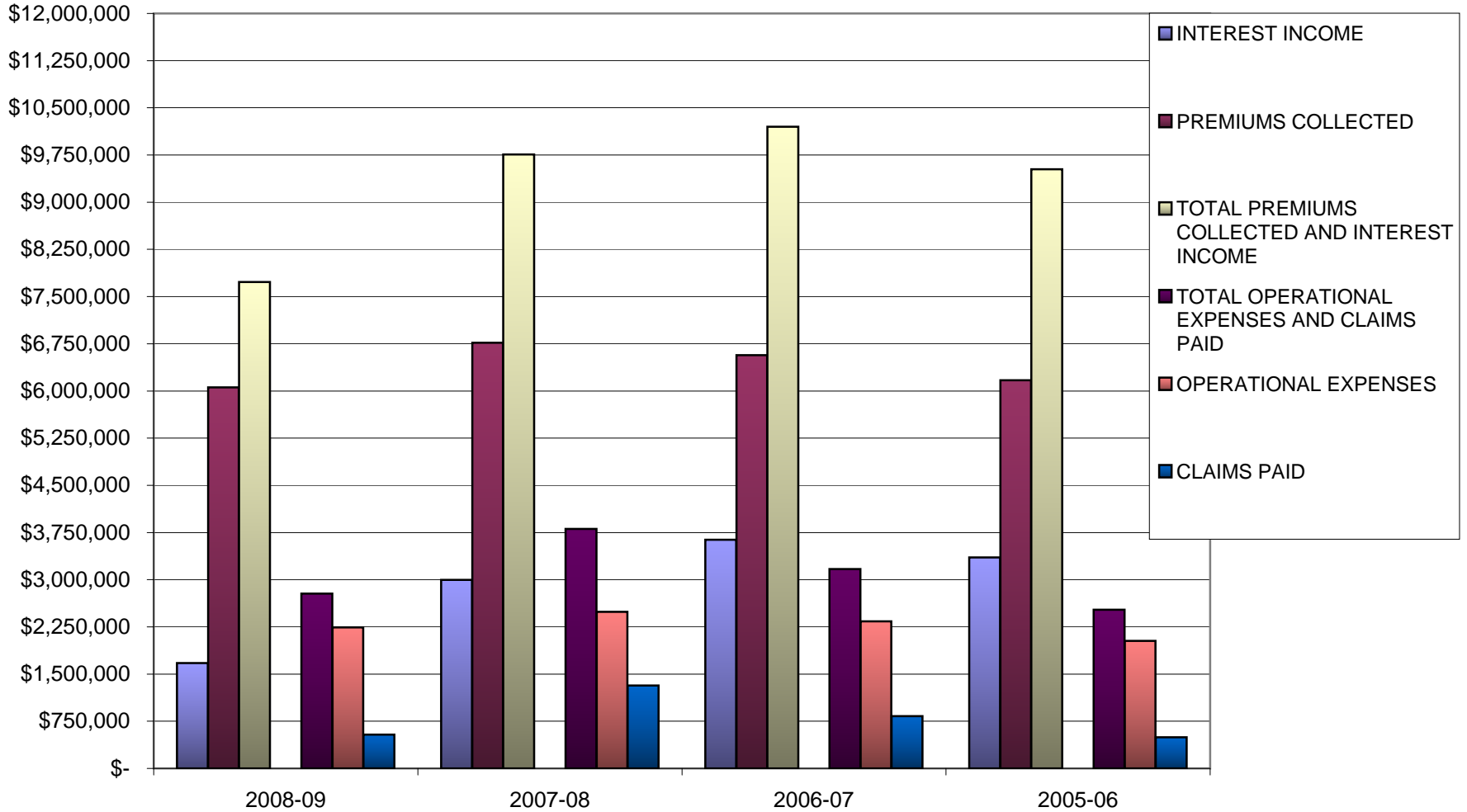


**2005-06 FISCAL YEAR EXPENSES**



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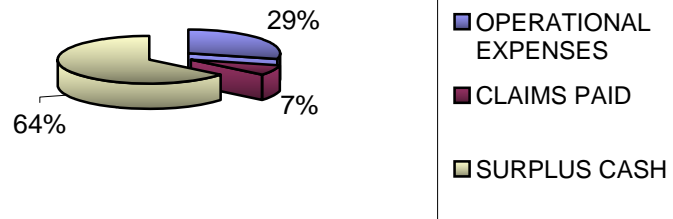
**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
 COMPARISON OF CLAIMS PAID & OPERATIONAL EXPENSE VS PREMIUMS COLLECTED  
 AND INTEREST EARNED**



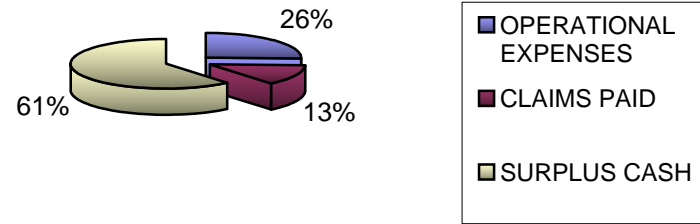
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**DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 COAL AND CLAY MINE SUBSIDENCE INSURANCE FUND  
 USE OF CASH PIE CHARTS**

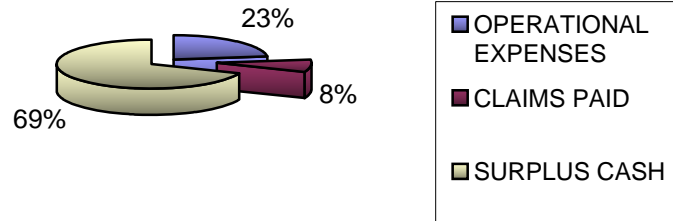
**2008-09 FISCAL YEAR**



**2007-08 FISCAL YEAR**



**2006-07 FISCAL YEAR**



**2005-06 FISCAL YEAR**

