

Regional Government Services Profit & Loss Statement

JPA Total

| | FY 14 Actual Unaudited | FY 15 Budget | FYE15 Projected | FY15 Variance | FY16 Budget |
|---|---------------------------|------------------|--------------------|------------------|------------------|
| Income | | | | | |
| 440301 Client Billings | 5,860,502 | 4,562,000 | 6,451,356 | 1,889,356 | 6,538,000 |
| 440400 LGS & MSA - Admin. Services | 757,024 | 732,344 | 813,703 | 81,359 | 814,000 |
| 480000 Miscellaneous Income | 106,932 | 63,710 | 164,528 | 100,818 | 165,000 |
| Total Income | 6,724,458 | 5,358,054 | 7,429,588 | 2,071,534 | 7,517,000 |
| Gross Profit | 6,724,458 | 5,358,054 | 7,429,588 | 2,071,534 | 7,517,000 |
| Expenses | | | | | |
| 511010 Salaries - Regular | 5,000,536 | 3,944,931 | 5,538,660 | 1,593,729 | 5,539,000 |
| 511072 Salaries - Nonbillable | 17,941 | | (16,367) | (16,367) | (16,000) |
| 512002 Medicare Employer Expense | 70,506 | 59,831 | 79,423 | 19,592 | 79,000 |
| 512003 Workers' Comp Exp clerical | 73,032 | 73,000 | 73,000 | (0) | 77,000 |
| 512004 Employee Assistance Program | 3,571 | 5,850 | 2,493 | (3,357) | 2,000 |
| 512005 Health Insurance Expense | 188,313 | 113,570 | 236,581 | 123,011 | 237,000 |
| 512006 Dental Insurance Expense | 22,026 | 16,247 | 25,181 | 8,934 | 25,000 |
| 512007 Vision Insurance Expense | 3,597 | 3,600 | 3,404 | (196) | 3,000 |
| 512008 Life Insurance Expense | 3,250 | 3,480 | 2,819 | (661) | 3,000 |
| 512009 Long Term Disability Expense | 6,180 | 4,650 | 6,550 | 1,900 | 7,000 |
| 512011 Stars 401A Expense | 520,420 | 399,000 | 570,836 | 171,836 | 571,000 |
| 512014 Short Term Disability Expense | 5,608 | 4,420 | 2,706 | (1,714) | 3,000 |
| 512015 Unemployment Expense | 28,994 | 3,356 | 48,571 | 45,215 | 44,000 |
| 512018 FSA Health & Day Care Expense | (3,244) | 1,600 | (1,270) | (2,870) | |
| 512019 Employee Expense Allowances | | | 81,274 | 81,274 | 81,000 |
| 520104 Telephone/Internet | 6,340 | 8,000 | 359 | (7,641) | |
| 520107 APS (ADP) Payroll Fees | 7,372 | 5,400 | 8,503 | 3,103 | 9,000 |
| 520108 Communications - Agency Expenses | | | 6,683 | 6,683 | 7,000 |
| 520109 Communications - Employee Reimbursements | | | 367 | 367 | |
| 520201 Office Supplies | 3,884 | 2,400 | 105 | (2,295) | |
| 520202 Bank Fees & Services | 2,966 | 2,640 | 3,474 | 834 | 3,000 |
| 520204 Printing & Postage | 2,472 | 1,896 | 5,217 | 3,321 | 5,000 |
| 520301 Audit Services | 27,000 | 29,500 | 24,857 | (4,643) | 25,000 |
| 520302 Legal Services | 46,478 | 27,852 | 32,237 | 4,385 | 32,000 |
| 520320 Professional Services | 6,320 | | 7,294 | 7,294 | 7,000 |
| 520501 Professional Dues & Membership | 16,902 | 14,421 | 10,904 | (3,517) | 11,000 |
| 520503 Conferences & Meetings | 105,961 | 100,350 | 91,084 | (9,266) | 91,000 |
| 520504 Publications | 44,073 | 15,151 | 27,997 | 12,846 | 28,000 |
| 520508 Licenses & Fees | 410 | | 403 | 403 | |
| 520701 General Liability Insurance Exp | 261,972 | 362,000 | 362,000 | 0 | 380,000 |
| 520801 Mileage Reimbursement | 35,839 | 8,665 | 32,924 | 24,259 | 33,000 |
| 520803 Travel Reimbursement | 34,591 | 50,999 | 70,536 | 19,537 | 71,000 |
| 520805 Supplies & Meals Reimbursement | 7,985 | 834 | 14,278 | 13,444 | 14,000 |
| 520904 Computer Install & Maintenance | 21,243 | 7,000 | 20,477 | 13,477 | 23,000 |
| 522798 Miscellaneous Expense | (4,097) | | | | |
| Total Expenses | 6,569,566 | 5,270,643 | 7,373,557 | 2,102,914 | 7,394,000 |
| Net Operating Income | 154,892 | 87,411 | 56,030 | (31,381) | 123,000 |
| Other Income | | | | | |
| 520100 Investment Income | 33,075 | 12,000 | 26,025 | 14,025 | 12,000 |
| Total Other Income | 33,075 | 12,000 | 26,025 | 14,025 | 12,000 |
| Other Expenses | | | | | |
| 529990 Contribution to MSA Reserves | 125,000 | | | | |
| 529996 Attributed OPEB Expense | 83,004 | 60,257 | 83,004 | 22,747 | 83,000 |
| 529997 Unallocated Admin. Svcs - RGS | (856,378) | (740,834) | (1,035,386) | (294,552) | (1,035,000) |
| 529999 Allocated Unbillable Expenses | 856,378 | 740,834 | 1,035,386 | 294,552 | 1,035,000 |
| Total Other Expenses | 208,004 | 60,257 | 83,004 | 22,747 | 83,000 |
| Net Other Income | (174,929) | (48,257) | (56,979) | (8,722) | (71,000) |
| Net Income | (20,037) | 39,154 | (948) | (40,102) | 52,000 |
| <hr/> | | | | | |
| LGS Totals | (241,073) | 97,179 | (9,282) | (85,312) | 38,000 |
| Combined Totals | (261,110) | 136,333 | (10,230) | (125,414) | 90,000 |

Regional Government Services Profit & Loss Statement

Admin JPA

| | FY 14 Actual Unaudited | FY 15 Budget | FYE15 Projected | FY15 Variance | FY16 Budget |
|---|---------------------------|------------------|--------------------|------------------|--------------------|
| Income | | | | | |
| 440301 Client Billings | | | | | |
| 440400 LGS & MSA - Admin. Services | 757,024 | 732,344 | 813,703 | 81,359 | 814,000 |
| 480000 Miscellaneous Income | 7,868 | | 4,304 | 4,304 | 4,000 |
| Total Income | 764,892 | 732,344 | 818,007 | 85,663 | 818,000 |
| Gross Profit | 764,892 | 732,344 | 818,007 | 85,663 | 818,000 |
| Expenses | | | | | |
| 511010 Salaries - Regular | 883,715 | 700,000 | 1,009,705 | 309,705 | 1,010,000 |
| 511072 Salaries - Nonbillable | 17,376 | | (16,367) | (16,367) | (16,000) |
| 512002 Medicare Employer Expense | 12,480 | 11,250 | 14,695 | 3,445 | 15,000 |
| 512003 Workers' Comp Exp clerical | 73,032 | 73,000 | 73,000 | (0) | 77,000 |
| 512004 Employee Assistance Program | 3,571 | 5,850 | 2,493 | (3,357) | 2,000 |
| 512005 Health Insurance Expense | 29,990 | 17,800 | 62,202 | 44,402 | 62,000 |
| 512006 Dental Insurance Expense | 2,565 | 2,500 | 6,955 | 4,455 | 7,000 |
| 512007 Vision Insurance Expense | 209 | 850 | 801 | (49) | 1,000 |
| 512008 Life Insurance Expense | 429 | 775 | 543 | (232) | 1,000 |
| 512009 Long Term Disability Expense | 787 | 1,050 | 1,780 | 730 | 2,000 |
| 512011 Stars 401A Expense | 103,656 | 75,000 | 105,904 | 30,904 | 106,000 |
| 512014 Short Term Disability Expense | 511 | 700 | (1,098) | (1,798) | (1,000) |
| 512015 Unemployment Expense | 4,561 | | 13,389 | 13,389 | 9,000 |
| 512018 FSA Health & Day Care Expense | (3,177) | 1,600 | (1,270) | (2,870) | |
| 512019 Employee Expense Allowances | | | 23,863 | 23,863 | 24,000 |
| 520104 Telephone/Internet | 5,082 | 8,000 | - | (8,000) | |
| 520107 APS (ADP) Payroll Fees | 7,372 | 5,400 | 8,503 | 3,103 | 9,000 |
| 520108 Communications - Agency Expenses | | | 6,683 | 6,683 | 7,000 |
| 520109 Communications - Employee Reimbursements | | | 127 | 127 | |
| 520201 Office Supplies | 3,686 | 2,400 | 105 | (2,295) | |
| 520202 Bank Fees & Services | 2,966 | 2,640 | 3,474 | 834 | 3,000 |
| 520204 Printing & Postage | 2,031 | 1,893 | 5,217 | 3,324 | 5,000 |
| 520301 Audit Services | 27,000 | 29,500 | 24,857 | (4,643) | 25,000 |
| 520302 Legal Services | 41,584 | 25,000 | 31,292 | 6,292 | 31,000 |
| 520320 Professional Services | 6,320 | | 7,294 | 7,294 | 7,000 |
| 520501 Professional Dues & Membership | 16,777 | 14,421 | 10,904 | (3,517) | 11,000 |
| 520503 Conferences & Meetings | 89,319 | 100,000 | 49,447 | (50,553) | 60,000 |
| 520504 Publications | 14,173 | 11,151 | 8,455 | (2,696) | 8,000 |
| 520508 Licenses & Fees | 410 | | 403 | 403 | |
| 520701 General Liability Insurance Exp | 261,972 | 362,000 | 362,000 | 0 | 380,000 |
| 520801 Mileage Reimbursement | 12,076 | 7,265 | 6,768 | (497) | 7,000 |
| 520803 Travel Reimbursement | 5,949 | 5,299 | 10,640 | 5,341 | 11,000 |
| 520805 Supplies & Meals Reimbursement | 858 | 834 | 4,662 | 3,828 | 5,000 |
| 520904 Computer Install & Maintenance | 21,061 | 7,000 | 20,477 | 13,477 | 23,000 |
| 522798 Miscellaneous Expense | (4,915) | | | | |
| Total Expenses | 1,643,426 | 1,473,178 | 1,857,901 | 384,723 | 1,891,000 |
| Net Operating Income | (878,534) | (740,834) | (1,039,894) | (299,060) | (1,073,000) |
| Other Income | | | | | |
| 520100 Investment Income | 33,075 | 12,000 | 26,025 | 14,025 | 12,000 |
| Total Other Income | 33,075 | 12,000 | 26,025 | 14,025 | 12,000 |
| Other Expenses | | | | | |
| 529990 Contribution to MSA Reserves | 125,000 | | | | |
| 529996 Attributed OPEB Expense | 10,920 | 33,500 | 21,518 | (11,982) | 22,000 |
| 529997 Unallocated Admin. Svcs - RGS | (856,379) | (740,834) | (1,035,386) | (294,552) | (1,083,000) |
| 529999 Allocated Unbillable Expenses | | | | | |
| Total Other Expenses | (720,459) | (707,334) | (1,013,868) | (306,534) | (1,061,000) |
| Net Other Income | 753,534 | 719,334 | 1,039,894 | 320,560 | 1,073,000 |
| Net Income | (125,000) | (33,500) | - | 21,500 | - |