

JPA TOTAL

| | FY18 Actual | FY19 Budget | FY19 To Date | FYE19 Projected | FY19 Variance | FY20 Budget |
|--|--------------------|--------------------|---------------------|----------------------------|----------------------|--------------------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 440301 · Client Billings | 8,127,280 | 8,933,000 | 5,795,280 | 7,847,000 | (1,086,000) | 8,370,000 |
| 440400 · Admin. Services | 367,384 | - | | | | |
| 440401 · LGS & MSA | | | 119,994 | 119,994 | 120,000 | - |
| 440402 · MSS | | | 30,000 | 60,000 | 60,000 | 120,000 |
| 440402 · Municipal Dental Pool | | | | 6,300 | 6,300 | 25,000 |
| 440404 · STARS | | | 7,278 | 8,600 | 8,600 | 8,600 |
| 480000 · Miscellaneous Income | 685,971 | 756,000 | | | 301,000 | |
| 480100 · Client Expense Reimbursement | | | 789,728 | 1,053,000 | | 1,308,000 |
| 480200 · Purchasing Card Rebate | | | 2,070 | 2,800 | | 2,800 |
| 480300 · Other | | | 895 | 1,200 | | 900 |
| Total Income | 9,180,635 | 9,689,000 | 6,745,245 | 9,098,900 | (590,100) | 9,835,300 |
| Gross Profit | 9,180,635 | 9,689,000 | 6,745,245 | 9,098,900 | (590,100) | 9,835,300 |
| Expense | | | | | | |
| 511010 · Salaries - Regular | 6,518,389 | 7,247,229 | 4,538,027 | 6,125,700 | (1,121,500) | 6,376,800 |
| 511072 · Salaries - Nonbillable | -4,996 | 52,000 | (13,039) | - | (52,000) | - |
| 512002 · Medicare Employer Expense | 94,493 | 105,000 | 65,871 | 87,800 | (17,200) | 92,500 |
| 512003 · Workers' Comp Exp clerical | 71,152 | 46,032 | 20,289 | 20,300 | (25,700) | - |
| 512004 · Employee Assistance Program | 5,285 | 4,000 | 3,326 | 4,400 | 400 | 4,000 |
| 512005 · Health Insurance Expense | 399,046 | 412,000 | 295,249 | 393,700 | (18,300) | 413,400 |
| 512006 · Dental Insurance Expense | 34,298 | 31,000 | 24,335 | 32,400 | 1,400 | 32,400 |
| 512007 · Vision Insurance Expense | 5,626 | 5,000 | 3,710 | 4,900 | (100) | 4,900 |
| 512008 · Life Insurance Expense | 5,491 | 5,000 | 3,751 | 5,000 | - | 5,000 |
| 512009 · Long Term Disability Expense | 6,681 | 7,000 | 4,468 | 6,000 | (1,000) | 6,000 |
| 512011 · Stars 401A Expense | 678,764 | 761,000 | 475,671 | 634,200 | (126,800) | 669,600 |
| 512014 · Short Term Disability Expense | 6,110 | 6,000 | 3,991 | 5,300 | (700) | 5,300 |
| 512015 · Unemployment Expense | 36,450 | 67,000 | 29,202 | 31,602 | (35,400) | 31,600 |
| 512018 · FSA Health & Day Care Expense | 1,277 | 3,000 | 869 | 1,200 | (1,800) | 1,200 |
| 512019 · Employee Expense Allowances | 82,914 | 82,000 | 64,962 | 86,600 | 4,600 | 86,600 |
| 520107 · APS (ADP) Payroll Fees | 11,622 | 13,000 | 7,829 | 10,400 | (2,600) | 10,400 |
| 520108 · Communications - Agency Expense | 6,012 | 6,000 | 4,169 | 5,600 | (400) | 5,600 |
| 520201 · Office Supplies | 1,413 | 1,000 | 134 | 200 | (800) | 1,000 |
| 520202 · Bank Fees & Services | 4,972 | 6,000 | 4,260 | 5,700 | (300) | 5,700 |
| 520204 · Printing & Postage | 16,853 | 25,000 | 17,653 | 23,500 | (1,500) | 23,500 |
| 520301 · Audit Services | 25,230 | 25,000 | 15,576 | 15,576 | (9,400) | 18,800 |
| 520302 · Legal Services | 171,000 | 100,000 | 116,382 | 155,200 | 55,200 | 80,000 |
| 520314 · Administrative Services | 0 | - | 11,625 | 15,500 | 15,500 | 46,500 |
| 520320 · Professional Services | 287,887 | 294,000 | 557,377 | 743,200 | 449,200 | 1,025,500 |
| 520501 · Professional Dues & Membership | 30,641 | 29,000 | 20,653 | 27,500 | (1,500) | 27,500 |
| 520502 · Training & Development | 0 | 52,000 | 790 | 1,100 | (50,900) | 40,000 |
| 520503 · Conferences & Meetings | 54,224 | 28,000 | 25,035 | 33,400 | 5,400 | 40,000 |
| 520504 · Publications | 35,294 | 27,000 | 32,063 | 42,800 | 15,800 | 42,800 |
| 520505 · Program Hosting Expenses | | | 10,443 | 13,900 | 13,900 | 13,900 |
| 520508 · Licenses & Fees | 0 | - | 251 | 251 | 300 | - |
| 520700 · Workers Comp Insurance Expense | 0 | - | 9,593 | 19,200 | 19,200 | 39,500 |
| 520701 · General Liability Insurance Exp | 325,000 | 108,719 | 111,327 | 128,000 | 19,300 | 68,700 |
| 520702 · Claims Expense | 0 | - | 5,977 | 8,000 | 8,000 | 26,600 |
| 520801 · Mileage Reimbursement | 56,578 | 54,000 | 31,432 | 41,900 | (12,100) | 41,900 |
| 520803 · Travel Reimbursement | 116,765 | 73,000 | 140,840 | 187,800 | 114,800 | 241,800 |
| 520805 · Supplies & Meals Reimbursement | 15,610 | 18,000 | 12,114 | 16,200 | (1,800) | 16,200 |
| 520904 · Computer Install & Maintenance | 36,610 | 39,000 | 29,326 | 39,100 | 100 | 139,100 |
| 522798 · Miscellaneous Expense | | | | - | - | |
| 570100 · Equipment Purchase | 2,770 | 4,000 | 2,613 | 3,500 | (500) | 3,500 |
| Total Expense | 9,139,461 | 9,735,980 | 6,688,144 | 8,976,600 | (759,200) | 9,687,800 |
| Net Ordinary Income | 41,174 | (46,980) | 57,101 | 122,300 | 169,100 | 147,500 |

Other Income/Expense**Other Income**

| | | | | | | |
|----------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 520100 · Investment Income | 7,861 | 15,000 | 26,691 | 33,000 | 18,000 | 25,200 |
| Total Other Income | 7,861 | 15,000 | 26,691 | 33,000 | 18,000 | 25,200 |

Other Expense

| | | | | | | |
|--|---------------|----------------|----------------|----------------|---------------|----------------|
| 529xxx · Claims Reserve account | | 100,000 | | - | (100,000) | 100,000 |
| 529996 · Attributed OPEB / HRA Expense | 41,750 | 54,000 | 155,341 | 207,100 | 153,100 | 85,500 |
| 529997 · Unallocated Admin. Svcs - RGS | (1,603,770) | (1,952,000) | (1,224,357) | (1,632,000) | 320,000 | (1,600,000) |
| 529999 · Allocated Unbillable Expenses | 1,603,770 | 1,952,000 | 1,224,357 | 1,632,000 | (320,000) | 1,600,000 |
| Total Other Expense | 41,750 | 154,000 | 155,341 | 207,100 | 53,100 | 185,500 |

Net Other Income

| | | | | | | |
|--|----------|-----------|-----------|-----------|----------|-----------|
| | (33,889) | (139,000) | (128,650) | (174,100) | (35,100) | (160,300) |
|--|----------|-----------|-----------|-----------|----------|-----------|

| | | | | | | |
|-------------------|--------------|------------------|-----------------|-----------------|----------------|-----------------|
| Net Income | 7,285 | (185,980) | (71,549) | (51,800) | 134,000 | (12,800) |
|-------------------|--------------|------------------|-----------------|-----------------|----------------|-----------------|