

IRC Supervisor of Elections
Profit & Loss

October 2018 through September 2019

Accrual Basis

| | Oct '18 - Sep 19 |
|--|------------------|
| Ordinary Income/Expense | |
| Income | |
| 331.00 · Federal Grant Revenue | 112,752.90 |
| 381.020 · Transfer - Special Revenue | 2,641.38 |
| 341.550 · SOE Fees | 0.00 |
| 381.010 · BUDGET TRANSFER | 1,358,084.00 |
| 001.02 · WORKERS' COMP. PAID BY BOCC | 10,441.00 |
| 361.010 · INTEREST | 279.46 |
| 341.551 · City Reimbursements | 42,864.00 |
| | 1,527,062.74 |
| Total Income | 1,527,062.74 |
| Gross Profit | 1,527,062.74 |
| Expense | |
| 011.00 · SALARIES | |
| 011.18 · Supplemental Salary (Supplemental Sa... | 23,096.06 |
| 011.11 · Executive Salaries | 131,034.02 |
| 011.12 · Regular Salaries | 263,270.37 |
| 011.125 · Regular Wages | 118,551.71 |
| 011.13 · Part-Time Wages | 24,417.86 |
| 011.14 · Regular Wage Overtime | 4,220.73 |
| 011.15 · Temp. Election Help | 57,272.77 |
| 011.16 · Temp. Help Overtime | 255.00 |
| 011.19 · Clerks and Poll Workers | 51,008.38 |
| | 673,126.90 |
| Total 011.00 · SALARIES | 673,126.90 |
| 012.00 · PAYROLL EXPENSES | |
| 012.10 · Company Medicare | 8,254.37 |
| 012.11 · Company Social Security | 34,370.32 |
| 012.12 · Retirement Contributions | 98,849.78 |
| 012.13 · Insurance | |
| 012.132 · Life/Health | 56,813.06 |
| 012.134 · Dental | 2,896.17 |
| 012.138 · Worker's Comp | 901.00 |
| 012.139 · Unemployment Compensation | 1,650.00 |
| | 62,260.23 |
| Total 012.13 · Insurance | 62,260.23 |
| 012.140 · Other Post Employment Benefits | 9,540.00 |
| 012.00 · PAYROLL EXPENSES - Other | 0.00 |
| | 213,274.70 |
| Total 012.00 · PAYROLL EXPENSES | 213,274.70 |
| 031.00 · PROFESSIONAL SERVICES | |

IRC Supervisor of Elections
Profit & Loss
 October 2018 through September 2019

Accrual Basis

| | Oct '18 - Sep 19 |
|---|------------------|
| 031.20 · Legal | 750.00 |
| 031.60 · Reporting | 100.00 |
| Total 031.00 · PROFESSIONAL SERVICES | 850.00 |
| 034.00 · CONTRACTUAL SERVICES | |
| 034.76 · Destruction Services | 111.72 |
| 034.10 · Processing Fees | 1,464.69 |
| 034.20 · Security System | 40,532.40 |
| 034.40 · Equipment Transport | 7,327.50 |
| 034.80 · Other Services | 6,343.95 |
| Total 034.00 · CONTRACTUAL SERVICES | 55,780.26 |
| 040.00 · TRAVEL | |
| 040.40 · Executive Travel | 3,377.82 |
| 040.60 · Staff Travel | 5,020.78 |
| 040.80 · Temp help mileage | 811.26 |
| Total 040.00 · TRAVEL | 9,209.86 |
| 041.00 · TELEPHONE | |
| 041.40 · Telephones | 14,925.57 |
| Total 041.00 · TELEPHONE | 14,925.57 |
| 042.00 · POSTAGE | |
| 042.20 · Regular | 39,650.88 |
| 042.40 · FedEx | 30.29 |
| 042.60 · Shipping & Handling | 1,032.22 |
| Total 042.00 · POSTAGE | 40,713.39 |
| 044.00 · RENT/LEASES | |
| 044.20 · Building & Precincts | 2,310.00 |
| 044.40 · Office Equipment | 3,588.00 |
| Total 044.00 · RENT/LEASES | 5,898.00 |
| 045.00 · Insurance | |
| 045.20 · Automotive Insurance | 950.00 |
| Total 045.00 · Insurance | 950.00 |
| 046.00 · REPAIR & MAINTENANCE | |
| 046.20 · Office Equipment | 8,298.38 |
| | |

IRC Supervisor of Elections
Profit & Loss

Accrual Basis

October 2018 through September 2019

| | Oct '18 - Sep 19 |
|--|------------------|
| Total 046.00 · REPAIR & MAINTENANCE | 8,298.38 |
| 047.00 · PRINTING & BINDING | 99,802.75 |
| 048.00 · PROMOTIONAL | |
| 048.20 · Voter Ed. & Outreach | 1,016.91 |
| 048.30 · Pollworker Outreach | 1,243.20 |
| 048.40 · Advertising | 15,865.78 |
| 048.60 · Grant matching funds - V.O. | 2,641.38 |
| | 20,767.27 |
| Total 048.00 · PROMOTIONAL | |
| 051.00 · OFFICE | |
| 051.20 · General Supplies | 10,966.07 |
| 051.25 · Bank Charges | 1,156.44 |
| 051.40 · Furn/Equip - under 1000.00 | 4,190.62 |
| 051.00 · OFFICE - Other | 142.44 |
| | 16,455.57 |
| Total 051.00 · OFFICE | |
| 051.60 · COMPUTER | |
| 051.62 · Software Licensing & Support | 202,894.47 |
| 051.64 · Supplies, maint. | 1,551.38 |
| 051.66 · Equipment under 1000.00 | 10,500.43 |
| | 214,946.28 |
| Total 051.60 · COMPUTER | |
| 052.00 · OPERATING SUPPLIES | |
| 052.20 · Warehouse supplies | 2,651.98 |
| 052.40 · Van supplies, fuel | 1,398.28 |
| | 4,050.26 |
| Total 052.00 · OPERATING SUPPLIES | |
| 054.00 · SUBSCRIPTIONS/EDUCATION | |
| 054.20 · Subscriptions/books | 1,180.98 |
| 054.40 · Dues & Membership | 4,545.68 |
| 054.60 · Meetings /Seminars/Classes | 5,958.00 |
| | 11,684.66 |
| Total 054.00 · SUBSCRIPTIONS/EDUCATION | |
| 060.00 · CAPITAL OUTLAY | |
| 060.40 · Software | 29,220.40 |
| 060.50 · Furniture and Supplies | 2,558.29 |
| 064.80 · Machinery and Equipment | 69,885.22 |
| | 101,663.91 |
| Total 060.00 · CAPITAL OUTLAY | |

IRC Supervisor of Elections
Profit & Loss
October 2018 through September 2019

Accrual Basis

| | <u>Oct '18 - Sep 19</u> |
|-----------------------------|-------------------------|
| Total Expense | 1,492,397.76 |
| Net Ordinary Income | 34,664.98 |
| Other Income/Expense | |
| Other Expense | |
| Reportable Health Coverage | 0.00 |
| 088.04 · BOCC/Excess Budget | 32,023.60 |
| Total Other Expense | 32,023.60 |
| Net Other Income | -32,023.60 |
| Net Income | <u>2,641.38</u> |

IRC Supervisor of Elections
Balance Sheet
 As of September 30, 2019

Accrual Basis

| | Sep 30, 19 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101.0 · General Funds | |
| 101.11 · PAYROLL- TD BANK | 15,013.66 |
| 101.10 · MONEY MARKET- TD BANK | 4,011.71 |
| 101.09 · OPERATING- TD BANK | -16,048.46 |
| Total 101.0 · General Funds | 2,976.91 |
| 101.136 · Special Revenue Funds | |
| 101.12 · FEA STATE/COUNTY- TD BANK | 52,931.92 |
| Total 101.136 · Special Revenue Funds | 52,931.92 |
| 101.009 · CASH REGISTER "BANK" | 25.00 |
| Total Checking/Savings | 55,933.83 |
| Accounts Receivable | |
| 115.000 · Accounts Receivable (990 line 47a) | 5,265.41 |
| Total Accounts Receivable | 5,265.41 |
| Other Current Assets | |
| 1300 · Payroll Service Customer Asset | -0.08 |
| 155.000 · Prepaid expenses (990 line 53) | |
| 155.50 · Computer maintenance and support | 63,312.41 |
| Total 155.000 · Prepaid expenses (990 line 53) | 63,312.41 |
| Total Other Current Assets | 63,312.33 |
| Total Current Assets | 124,511.57 |
| Other Assets | |
| 1301 · Provide for Compensated Absence | 16,939.16 |
| Total Other Assets | 16,939.16 |
| TOTAL ASSETS | 141,450.73 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 208.01 · Accounts payable (990 line 60) | 5,154.70 |
| Total Accounts Payable | 5,154.70 |
| Credit Cards | |
| 202.01 · Credit card (990 line 60) | |

IRC Supervisor of Elections
Balance Sheet
As of September 30, 2019

Accrual Basis

| | Sep 30, 19 |
|--|------------|
| Amazon | 3,242.02 |
| 202.01 · Credit card (990 line 60) - Other | 3,189.73 |
| Total 202.01 · Credit card (990 line 60) | 6,431.75 |
| Total Credit Cards | 6,431.75 |
| Other Current Liabilities | |
| 208.020 · Deferred Special Revenue | 49,992.16 |
| 208.030 · Deferred Special Rev. Interest | 298.38 |
| 208.010 · DUE TO OTHER GOVERNMENTS (BOCC) | 35,937.65 |
| 210.000 · Payroll Liabilities | |
| 210.200 · FRS 3% Employee Portion (FRS 3% Employee Contributi... | 1,193.32 |
| 210.100 · FRS | 7,444.48 |
| 210.000 · Payroll Liabilities - Other | -4,877.82 |
| Total 210.000 · Payroll Liabilities | 3,759.98 |
| 2111 · Direct Deposit Liabilities | -1,148.97 |
| 216.000 · ACCRUED WAGES PAYABLE | 18,070.66 |
| 218.000 · ACCRUED P/R TAXES PAYABLE | 1,382.40 |
| 219.000 · ACCRUED BENEFITS PAYABLE | 1,530.58 |
| 220.000 · EMPLOYEE OPTIONAL DED. | |
| 220.031 · MOO- Vol Life & Spouse (Voluntary Life) | 29.88 |
| 220.101 · Vision- Eye Med (Vision Insurance) | -9.52 |
| 220.010 · TASC | 92.33 |
| 220.20 · STD | |
| 220.025 · STD/Aflac | 3.65 |
| Total 220.20 · STD | 3.65 |
| 220.030 · LTD- Mutual of Omaha | 307.21 |
| 220.060 · United Way | 14.00 |
| 220.080 · Accident/AFLAC | 23.35 |
| Total 220.000 · EMPLOYEE OPTIONAL DED. | 460.90 |
| Total Other Current Liabilities | 110,283.74 |
| Total Current Liabilities | 121,870.19 |
| Long Term Liabilities | |
| 2501 · ACCRUED COMPENSATED ABSENCES | 16,939.16 |
| Total Long Term Liabilities | 16,939.16 |
| Total Liabilities | 138,809.35 |
| Equity | |
| Net Income | 2,641.38 |

IRC Supervisor of Elections
Balance Sheet
As of September 30, 2019

Accrual Basis

| | Sep 30, 19 |
|----------------------------|-------------------|
| Total Equity | 2,641.38 |
| TOTAL LIABILITIES & EQUITY | <u>141,450.73</u> |