

**Accounting & Finance Management Report
and Financial Reports
for January 2020 Commission Packet**



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Megan Richardson, Director of Finance

DATE: January 13, 2020

SUBJECT: Accounting & Finance Management Report

We hereby present November and November Year-to-Date [5 months] financial results for the Port.

Operating Revenue:

Total operating revenues were \$247K or \$23K less than budget. Revenues were lower than budget across all departments. Charleston revenues decreased by 10% compared to last year due to a slower November. In addition, the Ice Plant was down due to maintenance and repairs at the end of the month.

Operating Expense:

Operating expenses totaled \$519K, which was \$98K greater than budget. All departments remained within budget this month with the exception of Administration and Rail Operations. This overrun is significant for the period, and Rail Ops will need to consider this overage going forward in order to remain within budget at year end.

Operating Result:

The Port ended November with a \$272K deficit against a planned deficit of \$152K which exceeds plan by \$120K. All departments performed better than plan except for Administration, Rail Ops and Charleston Ops. Rail Ops has exceeded budget due to the necessary repairs to the rail line to keep rail traffic open.

Other Income & Expense:

Total other revenues totaled \$1,598,237; which is \$314K greater than budget. Some of the property taxes that were budgeted to be received in December were received in November. This timing issue will show as a deficit for December's property tax income. Other expenses totaled \$810K in November, which was \$694K greater than plan. Debt Service payments are budgeted for December, but due to timing were posted in the November period in order to be paid by the December 1st due date.

Net Result & Year to Date:

Year to date net result amounted to a net loss of \$293K compared to a budgeted net gain of \$731K resulting in a \$1,023,144 negative variance. This loss can be attributed to the lower revenues received, the unexpected legal fees in Admin, and the necessary repairs to the rail line. This

variance underscores the importance of achieving a strong topline, in addition to managing operating expenses well.

Other Comments:

The total cash balances in all bank accounts at December month end were \$2,608,315.26 which is a decrease of \$2,986,786.91 from November with interest earnings of \$4,659.82. No interest was earned in the money market account because the balance has been managed to meet the required minimum for banking fees and cashflow needs. The Local Government Investment Pool (LGIP) interest rate dropped from 2.34% pa. to 2.25% pa.

The audit has been finalized as of December 20, 2019, which is on time. The auditors will be present at the January commission meeting to present the audit and the letter to management.

Now that the audit is complete, we will review the processes for preparing for the audit and focus on refining for next year. We are always striving to improve our process and make each year more successful than the last. One of the big takeaways from this year is to be more proactive with enforcing vendors to complete year end billings timelier. This is one issue that we struggled with this year, and it will be not be an oversight that we repeat next year.

Finance will be looking forward and preparing to focus on the upcoming budget. Each year it feels as if we don't have enough time, so this year we will begin the process in February. We look forward to the challenge that new a budget will bring.

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date					Year End				
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD			Jul 2019 - Jun 2020		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4005 Building & Dock Leases	360	360	(0)	0%	350	10	3%	1,799	1,800	(1)	0%	1,750	49	3%	4,317	4,318	0%
4245 CCURA	1,000	1,000	0	0%	1,000	0	0%	5,000	5,000	0	0%	5,000	0	0%	12,000	12,000	0%
4290 Other	0	667	(667)	-100%	10	(10)	-100%	0	3,335	(3,335)	-100%	10	(10)	-100%	4,665	8,000	-42%
Total Operating Income	1,360	2,027	(667)	-33%	1,360	(0)	0%	6,799	10,135	(3,336)	-33%	6,760	39	1%	20,982	24,318	-14%
Expenses																	
Personnel Services																	
5005 Salaries	42,130	45,637	3,507	8%	42,339	209	0%	219,055	251,092	32,037	13%	207,162	(11,894)	-6%	561,421	593,458	5%
5015 Overtime	0	0	0	-	107	107	100%	121	0	(121)	-	220	99	45%	121	0	-
5020 Car Allowance	0	0	0	-	462	462	100%	0	0	0	-	2,423	2,423	100%	0	0	-
5050 Merit Pool	0	1,621	1,621	100%	0	0	-	0	8,919	8,919	100%	0	0	-	12,166	21,085	42%
Total Compensation	42,130	47,258	5,128	11%	42,907	778	2%	219,176	260,011	40,835	16%	209,805	(9,372)	-4%	573,708	614,543	7%
5100 Federal Payroll taxes	2,185	3,219	1,034	32%	2,293	108	5%	12,858	17,711	4,853	27%	12,599	(259)	-2%	37,010	41,863	12%
5105 State Payroll taxes	10	0	(10)	-	12	2	20%	53	0	(53)	-	64	12	18%	53	0	-
5110 Unemployment Insurance	260	545	285	52%	235	(24)	-10%	1,386	2,998	1,612	54%	1,186	(200)	-17%	5,473	7,085	23%
5115 Workers compensation	85	93	8	9%	84	(1)	-1%	424	512	88	17%	(212)	(636)	300%	1,123	1,211	7%
Total Payroll Taxes	2,540	3,857	1,317	34%	2,625	85	3%	14,721	21,221	6,500	31%	13,637	(1,084)	-8%	43,659	50,159	13%
5200 Medical insurance	3,927	5,126	1,199	23%	6,009	2,082	35%	15,708	25,630	9,922	39%	21,434	5,725	27%	51,595	61,517	16%
5205 Dental insurance	668	951	283	30%	775	107	14%	3,338	4,755	1,417	30%	3,473	135	4%	9,998	11,415	12%
5215 Term life insurance	303	82	(221)	-270%	263	(40)	-15%	1,882	410	(1,472)	-359%	1,292	(590)	-46%	2,455	983	-150%
5220 Long Term Disability insurance	0	295	295	100%	0	0	-	0	1,475	1,475	100%	0	0	-	2,065	3,540	42%
5225 PERS Employer Contributions	7,930	8,686	756	9%	7,679	(251)	-3%	41,514	47,790	6,276	13%	28,042	(13,472)	-48%	106,673	112,949	6%
5230 PERS Employee Contributions	2,492	2,730	238	9%	3,291	799	24%	13,048	15,020	1,972	13%	12,018	(1,030)	-9%	33,528	35,500	6%
Total Insured Benefits	15,320	17,870	2,550	14%	18,018	2,698	15%	75,490	95,080	19,590	21%	66,258	(9,232)	-14%	206,314	225,904	9%
Total Personnel Services	59,990	68,985	8,995	13%	63,550	3,560	6%	309,387	376,312	66,925	18%	289,700	(19,688)	-7%	823,681	890,606	8%
Goods & Services																	
6005 Seminars & training	0	2,413	2,413	100%	105	105	100%	1,645	12,065	10,420	86%	655	(990)	-151%	18,530	28,950	36%
6010 Educational reimbursement	0	1,417	1,417	100%	0	0	-	6,582	7,085	503	7%	3,147	(3,435)	-109%	16,497	17,000	3%
Total Staff Training	0	3,830	3,830	100%	105	105	100%	8,227	19,150	10,923	57%	3,802	(4,425)	-116%	35,027	45,950	24%
6020 Travel - airfare	0	250	250	100%	0	0	-	0	1,250	1,250	100%	0	0	-	1,750	3,000	42%
6025 Travel - lodging & transportation	0	333	333	100%	0	0	-	861	1,665	804	48%	271	(590)	-218%	3,196	4,000	20%
6030 Travel - Per Diem & mileage reimbursement	25	292	267	91%	55	30	54%	1,102	1,460	358	25%	656	(446)	-68%	3,142	3,500	10%
6035 Meals & Entertainment	832	567	(265)	-47%	181	(651)	-360%	3,233	2,835	(398)	-14%	914	(2,319)	-254%	7,198	6,800	-6%
Total Travel & Entertainment	857	1,442	585	41%	236	(621)	-263%	5,196	7,210	2,014	28%	1,841	(3,355)	-182%	15,286	17,300	12%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date						Year End			
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6050 Office supplies	520	1,000	480	48%	1,816	1,296	71%	4,400	5,000	600	12%	5,298	898	17%	11,400	12,000	5%
6055 Kitchen supplies	244	417	173	41%	234	(11)	-5%	1,355	2,085	730	35%	1,577	222	14%	4,270	5,000	15%
6060 IT supplies	839	625	(214)	-34%	0	(839)	-	3,526	3,125	(401)	-13%	216	(3,310)	-1533%	7,901	7,500	-5%
6070 Postage & courier services	400	333	(67)	-20%	400	0	0%	1,940	1,665	(275)	-17%	1,267	(673)	-53%	4,275	4,000	-7%
6075 Memberships & dues	0	0	0	-	1,399	1,399	100%	0	0	0	-	1,518	1,518	100%	0	0	-
6080 Office lease	7,726	7,917	191	2%	5,931	(1,796)	-30%	38,632	39,585	953	2%	29,653	(8,979)	-30%	94,047	95,000	1%
6085 Office equipment lease	0	168	168	100%	0	0	-	504	840	336	40%	1,007	504	50%	1,679	2,015	17%
6087 Office equipment repairs & maintenance	292	417	125	30%	564	272	48%	1,656	2,085	429	21%	1,452	(204)	-14%	4,571	5,000	9%
6090 IT SW subscriptions & licenses	14,093	10,417	(3,676)	-35%	7,656	(6,437)	-84%	49,088	52,085	2,997	6%	39,254	(9,834)	-25%	122,003	125,000	2%
6095 Commission expenses	291	375	84	22%	0	(291)	-	1,786	1,875	89	5%	0	(1,786)	-	4,411	4,500	2%
Total Office Expense	24,406	21,669	(2,737)	-13%	17,999	(6,406)	-36%	102,886	108,345	5,459	5%	81,242	(21,644)	-27%	254,556	260,015	2%
6100 Telephone - landline	391	550	159	29%	412	21	5%	1,978	2,750	772	28%	2,303	325	14%	5,828	6,600	12%
6105 Telephone - mobile	593	805	212	26%	573	(21)	-4%	2,898	4,025	1,127	28%	3,065	167	5%	8,533	9,660	12%
6110 Internet services	604	608	4	1%	604	0	0%	3,018	3,040	22	1%	3,999	981	25%	7,278	7,300	0%
6115 Cable TV	50	53	3	6%	43	(7)	-15%	249	265	16	6%	216	(33)	-15%	614	630	3%
6130 Electricity	537	700	163	23%	493	(44)	-9%	2,788	3,500	712	20%	2,470	(318)	-13%	7,688	8,400	8%
Total Utilities	2,174	2,716	542	20%	2,124	(51)	-2%	10,931	13,580	2,649	20%	12,052	1,121	9%	29,941	32,590	8%
6205 Janitorial services	484	485	2	0%	373	(111)	-30%	2,418	2,425	8	0%	1,865	(553)	-30%	5,813	5,820	0%
6215 Payroll services	638	775	137	18%	214	(424)	-199%	2,927	3,875	948	24%	2,487	(440)	-18%	8,357	9,305	10%
6245 Legal advertising	151	250	99	40%	0	(151)	-	387	1,250	863	69%	315	(72)	-23%	2,137	3,000	29%
6250 Legal services	6,499	12,500	6,001	48%	9,928	3,429	35%	732,262	62,500	(669,762)	-1072%	181,536	(550,726)	-303%	819,762	150,000	-447%
6255 Auditing	27,250	4,583	(22,667)	-495%	25,425	(1,825)	-7%	27,250	22,915	(4,335)	-19%	35,200	7,950	23%	59,335	55,000	-8%
6260 Consulting services	0	583	583	100%	0	0	-	275	2,915	2,640	91%	0	(275)	-	4,360	7,000	38%
6265 Recruiting services	0	833	833	100%	10	10	100%	109	4,165	4,056	97%	1,184	1,075	91%	5,944	10,000	41%
6270 Contracted Services	0	0	0	-	13	13	100%	0	0	0	-	29	29	100%	0	0	-
6290 Commercial insurance	1,484	1,526	42	3%	1,367	(117)	-9%	7,445	7,630	185	2%	6,834	(611)	-9%	18,132	18,317	1%
Total Professional Services	36,505	21,535	(14,970)	-70%	37,329	824	2%	773,073	107,675	(665,398)	-618%	229,450	(543,623)	-237%	923,840	258,442	-257%
6351 Awards & Recognitions	0	271	271	100%	1,965	1,965	100%	2,575	1,355	(1,220)	-90%	2,090	(485)	-23%	4,470	3,250	-38%
Total Marketing Expense	0	271	271	100%	1,965	1,965	100%	2,575	1,355	(1,220)	-90%	2,090	(485)	-23%	4,470	3,250	-38%
6425 Operational supplies	0	0	(0)	-	0	(0)	-	0	0	(0)	-	0	(0)	-	0	0	-
6430 Equipment Rental	0	0	0	-	0	0	-	723	0	(723)	-	0	(723)	-	723	0	-
6435 Vehicle Lease	0	600	600	100%	0	0	-	0	3,000	3,000	100%	0	0	-	4,200	7,200	42%
6450 Fuel - Gas	126	250	124	50%	0	(126)	-	207	1,250	1,043	83%	0	(207)	-	1,957	3,000	35%
Total Operational Expense	126	850	724	85%	0	(126)	-	930	4,250	3,320	78%	0	(930)	-	6,880	10,200	33%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date						Year End			
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6500 Repairs & maintenance equipment	0	0	0	-	0	0	-	0	0	0	-	257	257	100%	0	0	-
6505 Repairs & maintenance vehicles	9	120	111	93%	0	(9)	-	12	600	588	98%	0	(12)	-	852	1,440	41%
6510 Repairs & maintenance buildings	3	125	122	97%	0	(3)	-	59	625	566	91%	957	898	94%	934	1,500	38%
Total Repair and Maintenance	12	245	233	95%	0	(12)	-	73	1,225	1,152	94%	1,213	1,141	94%	1,788	2,940	39%
Total Goods & Services	64,081	52,558	(11,523)	-22%	59,759	(4,322)	-7%	903,891	262,790	(641,101)	-244%	331,691	(572,200)	-173%	1,271,788	630,687	-102%
Total Expenses	124,071	121,543	(2,528)	-2%	123,309	(762)	-1%	1,213,278	639,102	(574,176)	-90%	621,391	(591,887)	-95%	2,095,469	1,521,293	-38%
Operating Results	(122,711)	(119,516)	(3,195)	3%	(121,949)	(762)	1%	(1,206,479)	(628,967)	(577,512)	92%	(614,631)	(591,848)	96%	(2,074,487)	(1,496,975)	39%
Other Income & Expenses																	
Other Income																	
4405 Property Taxes - Current Year	1,571,717	1,195,141	376,576	32%	1,167,298	404,419	35%	1,589,524	1,221,829	367,695	30%	1,193,364	396,161	33%	2,091,695	1,724,000	21%
4410 Property Taxes - Prior Years	13,861	4,081	9,780	240%	6,721	7,140	106%	41,891	25,417	16,474	65%	41,859	31	0%	66,474	50,000	33%
4505 Interest - Bank	5,285	7,500	(2,215)	-30%	7,726	(2,440)	-32%	31,195	37,500	(6,305)	-17%	36,653	(5,458)	-15%	83,695	90,000	-7%
4506 Interest - Southport Note	2,162	2,162	0	0%	2,316	(154)	-7%	10,941	10,941	0	0%	11,707	(765)	-7%	25,711	25,711	0%
4515 Principal Repayment - Southport Note	5,212	5,212	0	0%	5,058	154	3%	25,928	25,928	0	0%	25,163	765	3%	62,776	62,776	0%
4905 Other	0	0	0	-	0	0	-	2	0	2	-	3,779	(3,777)	-100%	2	0	-
Total Other Income	1,598,237	1,214,096	384,141	32%	1,189,118	409,119	34%	1,699,482	1,321,616	377,866	29%	1,312,524	386,957	29%	2,330,353	1,952,487	19%
Other Expenses																	
Taxes & Misc Expenses																	
6720 Property Tax - Sublet Facilities	0	0	0	-	0	0	-	0	0	0	-	173	173	100%	0	0	-
6740 Merchant fees	2,092	1,833	(259)	-14%	2,322	230	10%	13,735	9,165	(4,570)	-50%	13,710	(25)	0%	26,570	22,000	-21%
6745 Banking fees	0	83	83	100%	0	0	0%	11	415	404	97%	10,104	10,092	100%	596	1,000	40%
6995 Budget Contingency	0	4,167	4,167	100%	0	0	-	0	20,835	20,835	100%	0	0	-	29,165	50,000	42%
Total Taxes & Misc Expenses	2,093	6,083	3,990	66%	2,322	230	10%	13,746	30,415	16,669	55%	23,986	10,240	43%	56,331	73,000	23%
Debt Services																	
9005 Transfers out	0	0	0	-	0	0	-	0	0	0	-	0	0	-	1,398,000	1,398,000	0%
Total Debt Services	0	0	0	-	0	0	-	0	0	0	-	0	0	-	1,398,000	1,398,000	0%
Total Other Expenses	2,093	6,083	3,990	66%	2,322	230	10%	13,746	30,415	16,669	55%	23,986	10,240	43%	1,454,331	1,471,000	1%
Net Other Income	1,596,144	1,208,013	388,131	32%	1,186,796	409,348	34%	1,685,735	1,291,201	394,535	31%	1,288,538	397,197	31%	876,022	481,487	82%
Net Result	1,473,433	1,088,497	384,937	35%	1,064,847	408,586	38%	479,256	662,234	(182,977)	-28%	673,907	(194,651)	-29%	(1,198,465)	(1,015,488)	18%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Charleston Ops

Location: All

Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4005 Building & Dock Leases	16,159	18,348	(2,190)	-12%	21,139	(4,981)	-24%	79,368	91,740	(12,372)	-13%	91,089	(11,721)	-13%	207,798	220,170	-6%
4010 Property Agreements	0	0	0	-	0	0	-	0	0	0	-	960	(960)	-100%	0	0	-
4100 Annual Moorage	39,619	48,407	(8,788)	-18%	41,342	(1,723)	-4%	204,092	229,724	(25,632)	-11%	196,198	7,894	4%	461,568	487,200	-5%
4105 Semi-Annual Moorage	744	1,364	(620)	-45%	2,298	(1,553)	-68%	16,988	10,216	6,772	66%	17,212	(224)	-1%	35,192	28,420	24%
4110 Monthly Moorage	11,954	14,205	(2,251)	-16%	13,747	(1,793)	-13%	90,546	85,479	5,067	6%	82,723	7,824	9%	208,567	203,500	2%
4115 Transient Moorage	5,455	2,000	3,455	173%	(1,112)	6,567	-591%	56,077	42,778	13,300	31%	39,370	16,708	42%	84,800	71,500	19%
4118 Work Dock	5,396	9,078	(3,682)	-41%	10,163	(4,767)	-47%	22,195	19,578	2,617	13%	21,917	278	1%	67,617	65,000	4%
4120 Metered Utilities	356	0	356	-	6	350	5722%	1,757	0	1,757	-	907	850	94%	1,757	0	-
4125 Launch Ramp	1,906	1,626	280	17%	1,535	371	24%	18,415	16,369	2,046	12%	15,448	2,967	19%	39,046	37,000	6%
4135 Storage Yard	3,283	2,876	407	14%	3,059	225	7%	16,017	15,335	682	4%	16,307	(289)	-2%	37,682	37,000	2%
4140 Storage Unit	14,184	14,688	(504)	-3%	14,243	(59)	0%	72,775	74,113	(1,338)	-2%	71,866	909	1%	175,662	177,000	-1%
4145 Long Term Boat Storage	7,778	6,981	797	11%	7,035	743	11%	37,899	34,500	3,399	10%	34,765	3,135	9%	85,399	82,000	4%
4150 Short Term Boat Storage	3,490	3,585	(95)	-3%	4,133	(643)	-16%	11,801	18,150	(6,349)	-35%	20,923	(9,122)	-44%	33,651	40,000	-16%
4155 Boat Wash	66	0	66	-	163	(97)	-59%	777	0	777	-	228	549	241%	777	0	-
4165 Space Rents	11,949	13,006	(1,057)	-8%	12,352	(404)	-3%	191,391	195,476	(4,085)	-2%	185,659	5,732	3%	310,915	315,000	-1%
4173 Laundry	167	131	36	28%	124	43	35%	2,067	2,491	(424)	-17%	2,356	(289)	-12%	3,576	4,000	-11%
4175 Propane	747	261	486	186%	256	491	192%	3,558	4,264	(706)	-17%	4,178	(619)	-15%	9,294	10,000	-7%
4180 Merchandise	28	47	(19)	-40%	36	(8)	-22%	898	2,203	(1,305)	-59%	1,699	(801)	-47%	695	2,000	-65%
4185 Visitor Convention Bureau Fee	96	117	(21)	-18%	0	96	-	1,912	585	1,327	227%	0	1,912	-	2,727	1,400	95%
4190 Ice	3,013	8,396	(5,384)	-64%	9,138	(6,125)	-67%	145,510	188,542	(43,032)	-23%	205,200	(59,690)	-29%	256,968	300,000	-14%
4200 Boat Lifts	1,870	1,454	416	29%	1,680	190	11%	22,852	17,715	5,137	29%	20,470	2,382	12%	60,137	55,000	9%
4230 Environmental Fee	1,805	2,208	(403)	-18%	2,302	(497)	-22%	9,204	9,259	(55)	-1%	9,654	(449)	-5%	24,945	25,000	0%
4235 Customer Discounts	(102)	0	(102)	-	(168)	67	-40%	(2,407)	0	(2,407)	-	(5,704)	3,297	-58%	(2,407)	0	-
4290 Other	2,724	2,083	641	31%	3,394	(669)	-20%	29,977	10,415	19,562	188%	18,995	10,982	58%	44,562	25,000	78%
4295 Bad Debt Expense	0	(417)	417	-100%	0	0	-	0	(2,085)	2,085	-100%	871	(871)	-100%	(2,915)	(5,000)	-42%
Total Operating Income	132,689	150,444	(17,755)	-12%	146,864	(14,175)	-10%	1,033,670	1,066,847	(33,177)	-3%	1,053,287	(19,617)	-2%	2,148,013	2,181,190	-2%
Expenses																	
Personnel Services																	
5005 Salaries	50,073	61,269	11,196	18%	56,302	6,229	11%	301,990	337,099	35,109	10%	309,300	7,311	2%	761,625	796,734	4%
5010 Other compensation	0	0	0	-	0	0	-	4,988	0	(4,988)	-	2,744	(2,244)	-82%	4,988	0	-
5015 Overtime	437	1,319	882	67%	476	39	8%	9,008	7,257	(1,751)	-24%	12,256	3,247	26%	18,903	17,152	-10%
5020 Car Allowance	0	0	0	-	0	0	-	0	0	0	-	808	808	100%	0	0	-
Total Compensation	50,511	62,588	12,077	19%	56,779	6,268	11%	315,985	344,356	28,371	8%	325,107	9,121	3%	785,515	813,886	3%
5100 Federal Payroll taxes	3,643	4,788	1,145	24%	4,222	579	14%	23,057	26,343	3,286	12%	23,899	842	4%	58,976	62,262	5%
5105 State Payroll taxes	24	0	(24)	-	29	5	17%	129	0	(129)	-	162	33	21%	129	0	-
5110 Unemployment Insurance	667	1,136	469	41%	667	(0)	0%	6,064	6,251	187	3%	5,246	(819)	-16%	14,591	14,778	1%
5115 Workers compensation	2,039	1,865	(174)	-9%	1,906	(133)	-7%	10,195	10,261	66	1%	8,519	(1,676)	-20%	24,182	24,248	0%
Total Payroll Taxes	6,373	7,789	1,416	18%	6,823	450	7%	39,445	42,855	3,410	8%	37,826	(1,620)	-4%	97,878	101,288	3%
5200 Medical insurance	16,529	17,586	1,057	6%	15,004	(1,525)	-10%	81,662	87,930	6,268	7%	73,723	(7,938)	-11%	204,764	211,032	3%
5205 Dental insurance	1,774	2,051	277	14%	1,792	18	1%	8,668	10,255	1,587	15%	8,959	291	3%	23,024	24,611	6%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Charleston Ops

Location: All

Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
5215 Term life insurance	614	200	(414)	-207%	571	(42)	-7%	3,179	1,000	(2,179)	-218%	2,888	(291)	-10%	4,576	2,397	-91%
5220 Long Term Disability insurance	0	391	391	100%	0	0	-	0	1,955	1,955	100%	0	0	-	2,733	4,688	42%
5225 PERS Employee Contributions	9,162	11,612	2,450	21%	12,511	3,349	27%	61,884	63,888	2,004	3%	51,970	(9,914)	-19%	148,991	150,995	1%
5230 PERS Employer Contributions	2,621	3,370	749	22%	4,590	1,969	43%	17,719	18,542	823	4%	19,297	1,577	8%	43,005	43,828	2%
Total Insured Benefits	30,699	35,210	4,511	13%	34,468	3,768	11%	173,112	183,570	10,458	6%	156,836	(16,276)	-10%	427,093	437,551	2%
Total Personnel Services	87,583	105,587	18,004	17%	98,069	10,487	11%	528,543	570,781	42,238	7%	519,769	(8,774)	-2%	1,310,487	1,352,725	3%
Goods & Services																	
6005 Seminars & training	0	0	0	-	0	0	-	0	0	0	-	2,469	2,469	100%	0	0	-
Total Staff Training	0	0	0	-	0	0	-	0	0	0	-	2,469	2,469	100%	0	0	-
6020 Travel - airfare	0	83	83	100%	0	0	-	0	415	415	100%	0	0	-	585	1,000	42%
6025 Travel - lodging & transportation	519	250	(269)	-107%	0	(519)	-	519	1,250	731	59%	0	(519)	-	2,269	3,000	24%
6030 Travel - Per Diem & mileage reimbursement	33	125	92	73%	0	(33)	-	33	625	592	95%	0	(33)	-	908	1,500	39%
6035 Meals & Entertainment	0	21	21	100%	0	0	-	0	105	105	100%	0	0	-	145	250	42%
Total Travel & Entertainment	552	479	(73)	-15%	0	(552)	-	552	2,395	1,843	77%	0	(552)	-	3,907	5,750	32%
6050 Office supplies	0	0	0	-	0	0	-	0	0	0	-	321	321	100%	0	0	-
6055 Kitchen supplies	124	208	84	40%	239	115	48%	1,075	1,040	(35)	-3%	1,266	191	15%	2,535	2,500	-1%
6070 Postage & courier services	0	42	42	100%	59	59	100%	397	210	(187)	-89%	47	(349)	-737%	687	500	-37%
6075 Memberships & dues	0	0	0	-	0	0	-	0	0	0	-	34	34	100%	0	0	-
Total Office Expense	124	250	126	50%	298	174	58%	1,471	1,250	(221)	-18%	1,710	238	14%	3,221	3,000	-7%
6100 Telephone - landline	272	180	(92)	-51%	276	3	1%	1,344	900	(444)	-49%	1,071	(273)	-25%	2,604	2,160	-21%
6105 Telephone - mobile	492	780	288	37%	428	(64)	-15%	2,384	3,900	1,516	39%	2,566	182	7%	7,844	9,360	16%
6110 Internet services	1,277	1,145	(132)	-12%	1,872	595	32%	6,555	5,725	(830)	-15%	5,196	(1,359)	-26%	14,570	13,740	-6%
6115 Cable TV	647	583	(64)	-11%	480	(168)	-35%	2,902	2,915	13	0%	8,296	5,394	65%	6,987	7,000	0%
6130 Electricity	18,288	20,833	2,545	12%	17,989	(299)	-2%	96,789	104,165	7,376	7%	106,601	9,812	9%	242,624	250,000	3%
6131 Propane - Operations	91	125	34	27%	0	(91)	-	359	625	266	43%	507	149	29%	1,234	1,500	18%
6135 Water/Sewer	5,188	6,250	1,062	17%	4,810	(378)	-8%	43,244	31,250	(11,994)	-38%	36,819	(6,425)	-17%	86,994	75,000	-16%
6140 Garbage/Sanitation Collection	6,086	6,667	581	9%	9,339	3,253	35%	32,099	33,335	1,236	4%	32,517	418	1%	78,764	80,000	2%
6145 Hazardous material disposal	0	333	333	100%	563	563	100%	2,824	1,665	(1,159)	-70%	1,534	(1,290)	-84%	5,159	4,000	-29%
6150 Derelict boat disposal	0	2,083	2,083	100%	0	0	-	2,160	10,415	8,255	79%	4,907	2,748	56%	16,745	25,000	33%
6155 Environmental Remediation/Mitigation/Monitoring	0	833	833	100%	186	186	100%	1,277	4,165	2,888	69%	930	(347)	-37%	7,112	10,000	29%
Total Utilities	32,342	39,812	7,470	19%	35,942	3,600	10%	191,937	199,060	7,123	4%	200,945	9,008	4%	470,637	477,760	1%
6200 Temporary/Contract help	5,742	5,417	(325)	-6%	3,521	(2,220)	-63%	30,729	27,085	(3,644)	-13%	38,526	7,798	20%	68,644	65,000	-6%
6205 Janitorial services	53	50	(3)	-7%	51	(2)	-4%	292	250	(42)	-17%	282	(11)	-4%	642	600	-7%
6210 Vending machine services	0	125	125	100%	0	0	-	281	625	344	55%	280	(1)	0%	1,156	1,500	23%
6245 Legal advertising	0	83	83	100%	0	0	-	676	415	(261)	-63%	0	(676)	-	1,261	1,000	-26%
6270 Contracted Services	160	0	(160)	-	160	0	0%	3,104	0	(3,104)	-	1,553	(1,552)	-100%	3,104	0	-
6290 Commercial insurance	6,745	6,257	(488)	-8%	6,080	(666)	-11%	33,729	31,285	(2,444)	-8%	30,398	(3,331)	-11%	77,529	75,085	-3%

Financial Report - Actual vs. Budget

For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Charleston Ops

Location: All

Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD			Jul 2019 - Jun 2020		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Total Professional Services	12,700	11,932	(768)	-6%	9,812	(2,888)	-29%	68,811	59,660	(9,151)	-15%	71,038	2,227	3%	152,336	143,185	-6%
6400 Small equipment & tools	213	833	620	74%	784	571	73%	2,629	4,165	1,536	37%	1,796	(834)	-46%	8,464	10,000	15%
6405 Safety/hazardous materials	937	542	(395)	-73%	553	(384)	-69%	3,996	2,710	(1,286)	-47%	3,177	(820)	-26%	7,786	6,500	-20%
6410 Signage	0	125	125	100%	0	0	-	269	625	356	57%	737	467	63%	1,144	1,500	24%
6415 Clothing	0	500	500	100%	533	533	100%	280	2,500	2,220	89%	1,246	966	78%	3,780	6,000	37%
6420 Janitorial supplies	719	833	114	14%	999	279	28%	5,440	4,165	(1,275)	-31%	4,996	(443)	-9%	11,275	10,000	-13%
6425 Operational supplies	1,979	833	(1,146)	-138%	567	(1,412)	-249%	4,950	4,165	(785)	-19%	2,633	(2,317)	-88%	10,785	10,000	-8%
6430 Equipment Rental	1,311	333	(978)	-294%	0	(1,311)	-	1,814	1,665	(149)	-9%	36	(1,778)	-4987%	4,149	4,000	-4%
6450 Fuel - Gas	1,097	1,042	(55)	-5%	1,164	67	6%	3,256	5,210	1,954	37%	4,889	1,633	33%	10,546	12,500	16%
6455 Fuel - Diesel	199	83	(116)	-140%	0	(199)	-	353	415	62	15%	150	(203)	-135%	938	1,000	6%
6481 Propane - Retail	393	500	107	21%	151	(241)	-160%	1,809	2,500	691	28%	2,552	743	29%	5,309	6,000	12%
Total Operational Expense	6,849	7,124	275	4%	4,752	(2,097)	-44%	24,797	35,620	10,823	30%	22,212	(2,585)	-12%	74,677	85,500	13%
6500 Repairs & maintenance equipment	4,136	4,167	31	1%	1,431	(2,705)	-189%	20,875	20,835	(40)	0%	23,159	2,284	10%	50,040	50,000	0%
6505 Repairs & maintenance vehicles	1,834	523	(1,311)	-251%	58	(1,777)	-3079%	4,632	2,615	(2,017)	-77%	531	(4,101)	-772%	8,297	6,280	-32%
6510 Repairs & maintenance buildings	23,022	2,500	(20,522)	-821%	898	(22,124)	-2464%	28,037	12,500	(15,537)	-124%	19,092	(8,945)	-47%	45,537	30,000	-52%
6515 Repairs & maintenance land improvements	0	417	417	100%	100	100	100%	3,165	2,085	(1,080)	-52%	243	(2,922)	-1204%	6,080	5,000	-22%
6520 Repairs & maintenance docks	368	3,333	2,965	89%	18	(350)	-1994%	6,789	16,665	9,876	59%	25,891	19,103	74%	30,124	40,000	25%
6540 Marina dredging	1,813	8,333	6,521	78%	0	(1,813)	-	1,813	41,665	39,853	96%	11,103	9,290	84%	10,148	50,000	80%
6575 Waterway Leases	0	2,500	2,500	100%	0	0	-	0	12,500	12,500	100%	2,548	2,548	100%	17,500	30,000	42%
6580 Permits	219	417	198	47%	985	766	78%	2,909	2,085	(824)	-40%	3,854	945	25%	5,824	5,000	-16%
Total Repair and Maintenance	31,393	22,190	(9,203)	-41%	3,489	(27,903)	-800%	68,220	110,950	42,730	39%	86,421	18,201	21%	173,550	216,280	20%
Total Goods & Services	83,959	81,787	(2,172)	-3%	54,293	(29,666)	-55%	355,788	408,935	53,147	13%	384,795	29,007	8%	878,328	931,475	6%
Total Expenses	171,542	187,374	15,832	8%	152,363	(19,179)	-13%	884,331	979,716	95,385	10%	904,564	20,233	2%	2,188,815	2,284,200	4%
Operating Results	(38,853)	(36,930)	(1,923)	5%	(5,499)	(33,354)	607%	149,339	87,131	62,208	71%	148,723	616	0%	(40,802)	(103,010)	-60%
Other Income & Expenses																	
Other Income																	
4450 Lodging Tax	0	0	0	-	0	0	-	94	0	94	-	138	(44)	-32%	94	0	-
4650 Grants Received - MAP	0	0	0	-	0	0	-	5,175	0	5,175	-	0	5,175	-	10,575	5,400	96%
4695 Grants Received - Other	0	43,197	(43,197)	-100%	0	0	-	0	215,985	(215,985)	-100%	18,508	(18,508)	-100%	65,195	281,180	-77%
4700 Loans	0	15,000	(15,000)	-100%	0	0	-	0	75,000	(75,000)	-100%	0	0	-	15,000	90,000	-83%
4905 Other	0	0	0	-	100	(100)	-100%	2,551	0	2,551	-	100	2,451	2451%	2,551	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	25,000	0	25,000	-	25,877	(877)	-3%	25,000	0	-
Total Other Income	0	58,197	(58,197)	-100%	100	(100)	-100%	32,820	290,985	(258,165)	-89%	44,624	(11,803)	-26%	118,415	376,580	-69%
Other Expenses																	
Taxes & Misc Expenses																	
6720 Property Tax - Sublet Facilities	0	0	0	-	-	-	-	9,427	0	(9,427)	-	8,706	(721)	-8%	9,427	-	-
6755 Insurance Claims	0	0	0	-	0	0	-	0	0	0	-	(571)	(571)	100%	0	0	-

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Charleston Ops

Location: All

Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD			Jul 2019 - Jun 2020		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Total Taxes & Misc Expenses	-	-	-	-	0	0	-	9,427	-	(9,427)	-	8,135	(1,292)	-16%	9,427	-	-
Debt Services																	
7005 Principal repayment	56,581	0	(56,581)	-	59,973	3,392	6%	56,581	0	(56,581)	-	68,375	11,794	17%	129,387	72,806	-78%
7010 Interest payment	65,152	0	(65,152)	-	61,816	(3,336)	-5%	65,152	0	(65,152)	-	62,133	(3,018)	-5%	134,730	69,578	-94%
8010 CIP Buildings	0	7,500	7,500	100%	0	0	-	168	37,500	37,332	100%	0	(168)	-	7,668	45,000	83%
8011 CIP Docks	0	48,167	48,167	100%	0	0	-	14,352	240,835	226,483	94%	10,421	(3,930)	-38%	62,517	289,000	78%
8015 CIP Land Improvements	0	1,667	1,667	100%	0	0	-	0	8,335	8,335	100%	0	0	-	1,665	10,000	83%
8020 CIP Machinery & Equipment	0	19,788	19,788	100%	0	0	-	0	98,940	98,940	100%	0	0	-	33,785	132,725	75%
8025 CIP Mobile Equipment	0	0	0	-	0	0	-	0	0	0	-	8,001	8,001	100%	0	0	-
Total Debt Services	121,732	77,122	(44,610)	-58%	121,789	57	0%	136,252	385,610	249,358	65%	148,931	12,679	9%	369,751	619,109	40%
Total Other Expenses	121,732	77,122	(44,610)	-58%	121,789	57	0%	145,678	385,610	239,932	62%	157,066	11,387	7%	379,177	619,109	39%
Net Other Income	(121,732)	(18,925)	(102,807)	543%	(121,689)	(43)	0%	(112,858)	(94,625)	(18,233)	19%	(112,442)	(416)	0%	(260,762)	(242,529)	8%
Net Result	(160,585)	(55,855)	(104,730)	188%	(127,188)	(33,398)	26%	36,481	(7,495)	43,975	-587%	36,281	200	1%	(301,564)	(345,539)	-13%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund Department: External Affairs Location: All Budget: Adopted



External Affairs	Current Period				Same Month Last Year			Year to Date						Year End			
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4180 Merchandise	30	0	30	-	20	10	50%	428	0	428	-	380	48	13%	428	0	-
Total Operating Income	30	0	30	-	20	10	50%	428	0	428	-	380	48	13%	428	0	-
Expenses																	
Personnel Services																	
5005 Salaries	10,412	16,229	5,817	36%	18,205	7,794	43%	52,401	89,291	36,890	41%	95,511	43,110	45%	174,151	211,041	17%
5010 Other compensation	0	0	0	-	0	0	-	0	0	0	-	26	26	100%	0	0	-
5020 Car Allowance	0	0	0	-	692	692	100%	0	0	0	-	3,634	3,634	100%	0	0	-
Total Compensation	10,412	16,229	5,817	36%	18,898	8,486	45%	52,401	89,291	36,890	41%	99,172	46,771	47%	174,151	211,041	17%
5100 Federal Payroll taxes	790	1,242	452	36%	1,435	645	45%	3,976	6,833	2,857	42%	7,494	3,518	47%	13,288	16,145	18%
5105 State Payroll taxes	3	0	(3)	-	5	2	33%	18	0	(18)	-	30	13	42%	18	0	-
5110 Unemployment Insurance	83	218	135	62%	78	(6)	-7%	600	1,199	599	50%	457	(142)	-31%	2,231	2,830	21%
5115 Workers compensation	49	34	(15)	-43%	44	(5)	-11%	244	187	(57)	-30%	(36)	(279)	787%	496	439	-13%
Total Payroll Taxes	925	1,494	569	38%	1,562	636	41%	4,838	8,219	3,381	41%	7,946	3,109	39%	16,033	19,414	17%
5200 Medical insurance	1,453	2,770	1,317	48%	2,220	768	35%	7,263	13,850	6,587	48%	11,102	3,839	35%	26,649	33,236	20%
5205 Dental insurance	154	337	183	54%	262	107	41%	772	1,685	913	54%	1,309	536	41%	3,131	4,044	23%
5215 Term life insurance	83	35	(48)	-138%	149	65	44%	344	175	(169)	-97%	744	399	54%	590	421	-40%
5220 Long Term Disability insurance	0	101	101	100%	0	0	-	0	505	505	100%	0	0	-	711	1,216	42%
5225 PERS Employee Contributions	1,988	2,467	479	19%	3,972	1,985	50%	10,495	13,573	3,078	23%	14,536	4,041	28%	28,999	32,077	10%
5230 PERS Employer Contributions	625	775	150	19%	1,702	1,078	63%	3,299	4,264	965	23%	6,230	2,931	47%	9,117	10,082	10%
Total Insured Benefits	4,303	6,485	2,182	34%	8,305	4,003	48%	22,173	34,052	11,879	35%	33,920	11,747	35%	69,197	81,076	15%
Total Personnel Services	15,639	24,208	8,569	35%	28,764	13,125	46%	79,411	131,562	52,151	40%	141,038	61,627	44%	259,380	311,531	17%
Goods & Services																	
6005 Seminars & training	0	0	0	-	0	0	-	0	0	0	-	200	200	100%	0	0	-
6010 Educational reimbursement	0	0	0	-	0	0	-	0	0	0	-	3,000	3,000	100%	0	0	-
Total Staff Training	0	0	0	-	0	0	-	0	0	0	-	3,200	3,200	100%	0	0	-
6020 Travel - airfare	324	333	9	3%	0	(324)	-	1,437	1,665	228	14%	135	(1,302)	-964%	3,772	4,000	6%
6025 Travel - lodging & transportation	1,029	542	(487)	-90%	345	(684)	-198%	3,236	2,710	(526)	-19%	2,853	(383)	-13%	7,026	6,500	-8%
6030 Travel - Per Diem & mileage reimbursement	48	542	494	91%	407	359	88%	1,498	2,710	1,212	45%	2,034	536	26%	5,288	6,500	19%
6035 Meals & Entertainment	0	417	417	100%	144	144	100%	132	2,085	1,953	94%	618	486	79%	3,047	5,000	39%
Total Travel & Entertainment	1,401	1,834	433	24%	896	(505)	-56%	6,302	9,170	2,868	31%	5,641	(661)	-12%	19,132	22,000	13%
6050 Office supplies	0	42	42	100%	0	0	-	183	210	27	13%	99	(84)	-85%	473	500	5%
6075 Memberships & dues	403	3,333	2,930	88%	881	478	54%	10,926	16,665	5,739	34%	15,596	4,670	30%	34,261	40,000	14%
Total Office Expense	403	3,375	2,972	88%	881	478	54%	11,108	16,875	5,767	34%	15,694	4,586	29%	34,733	40,500	14%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: External Affairs

Location: All

Budget: Adopted



External Affairs	Current Period				Same Month Last Year			Year to Date						Year End			
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6260 Consulting services	0	833	833	100%	0	0	-	0	4,165	4,165	100%	0	0	-	5,835	10,000	42%
6270 Contracted Services	0	0	0	-	0	0	-	16	0	(16)	-	0	(16)	-	16	0	-
Total Professional Services	0	833	833	100%	0	0	-	16	4,165	4,149	100%	0	(16)	-	5,851	10,000	41%
6310 Marketing supplies	256	667	411	62%	150	(106)	-71%	3,047	3,335	288	9%	2,067	(981)	-47%	7,712	8,000	4%
6315 Advertising	1,128	1,667	539	32%	542	(586)	-108%	7,375	8,335	960	12%	10,324	2,949	29%	19,040	20,000	5%
6320 Cargo recruitment & development	132	833	701	84%	0	(132)	-	2,235	4,165	1,930	46%	3,024	790	26%	8,070	10,000	19%
6340 Legislative support	7,307	6,667	(640)	-10%	5,628	(1,679)	-30%	33,531	33,335	(196)	-1%	29,596	(3,935)	-13%	80,196	80,000	0%
6345 Community affairs	12,533	600	(11,933)	-1989%	0	(12,533)	-	13,757	3,000	(10,757)	-359%	1,000	(12,757)	-1276%	17,957	7,200	-149%
Total Marketing Expense	21,356	10,434	(10,922)	-105%	6,321	(15,036)	-238%	59,946	52,170	(7,776)	-15%	46,011	(13,935)	-30%	132,976	125,200	-6%
Total Goods & Services	23,160	16,476	(6,684)	-41%	8,098	(15,062)	-186%	77,373	82,380	5,007	6%	70,546	(6,826)	-10%	192,693	197,700	3%
Total Expenses	38,799	40,684	1,885	5%	36,862	(1,937)	-5%	156,784	213,942	57,158	27%	211,584	54,800	26%	452,073	509,231	11%
Operating Results	(38,769)	(40,684)	1,915	-5%	(36,842)	(1,927)	5%	(156,356)	(213,942)	57,586	-27%	(211,204)	54,848	-26%	(451,645)	(509,231)	-11%
Other Income & Expenses																	
Other Income																	
Net Result	(38,769)	(40,684)	1,915	-5%	(36,842)	(1,927)	5%	(156,356)	(213,942)	57,586	-27%	(211,204)	54,848	-26%	(451,645)	(509,231)	-11%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund Department: Port Ops Location: All Budget: Adopted



Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018				Jul 2019 - Nov 2019		Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020				
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4005 Building & Dock Leases	9,246	9,395	(149)	-2%	8,944	302	3%	46,342	46,975	(633)	-1%	44,718	1,624	4%	112,112	112,745	-1%
4010 Property Agreements	5,658	6,750	(1,092)	-16%	5,574	84	2%	30,181	33,750	(3,569)	-11%	29,685	496	2%	77,431	81,000	-4%
4240 Project Management Fees	46,305	47,463	(1,158)	-2%	44,100	2,205	5%	231,525	237,315	(5,790)	-2%	220,500	11,025	5%	563,761	569,551	-1%
Total Operating Income	61,209	63,608	(2,399)	-4%	58,618	2,591	4%	308,048	318,040	(9,992)	-3%	294,903	13,145	4%	753,304	763,296	-1%
Expenses																	
Personnel Services																	
5005 Salaries	13,035	13,031	(4)	0%	12,729	(305)	-2%	67,652	71,696	4,044	6%	65,552	(2,100)	-3%	165,409	169,453	2%
5020 Car Allowance	0	0	0	-	462	462	100%	0	0	0	-	2,423	2,423	100%	0	0	-
Total Compensation	13,035	13,031	(4)	0%	13,191	156	1%	67,652	71,696	4,044	6%	67,975	323	0%	165,409	169,453	2%
5100 Federal Payroll taxes	997	997	(0)	0%	1,009	12	1%	5,175	5,485	310	6%	5,200	25	0%	12,653	12,963	2%
5105 State Payroll taxes	3	0	(3)	-	4	1	18%	17	0	(17)	-	20	3	16%	17	0	-
5110 Unemployment Insurance	0	145	145	100%	0	0	-	71	798	727	91%	557	486	87%	1,160	1,887	39%
5115 Workers compensation	41	30	(11)	-38%	39	(2)	-6%	207	165	(42)	-25%	16	(191)	-1177%	432	390	-11%
Total Payroll Taxes	1,041	1,172	131	11%	1,052	10	1%	5,471	6,448	978	15%	5,794	324	6%	14,263	15,240	6%
5200 Medical insurance	0	0	0	-	0	0	-	3,927	0	(3,927)	-	(945)	(4,872)	516%	3,927	0	-
5205 Dental insurance	204	223	19	8%	206	2	1%	1,021	1,115	94	8%	1,032	10	1%	2,581	2,675	4%
5215 Term life insurance	105	23	(82)	-355%	101	(3)	-3%	524	115	(409)	-355%	507	(17)	-3%	690	281	-145%
5220 Long Term Disability insurance	0	81	81	100%	0	0	-	0	405	405	100%	0	0	-	571	976	41%
5225 PERS Employee Contributions	2,488	2,488	(0)	0%	2,770	282	10%	13,618	13,688	70	1%	7,360	(6,257)	-85%	32,278	32,348	0%
5230 PERS Employer Contributions	782	782	(0)	0%	1,187	405	34%	4,280	4,302	22	1%	3,154	(1,126)	-36%	10,145	10,167	0%
Total Insured Benefits	3,579	3,597	18	0%	4,265	686	16%	23,370	19,625	(3,745)	-19%	11,108	(12,261)	-110%	50,192	46,447	-8%
Total Personnel Services	17,656	17,800	144	1%	18,508	852	5%	96,493	97,769	1,277	1%	84,878	(11,615)	-14%	229,864	231,140	1%
Goods & Services																	
6005 Seminars & training	0	0	0	-	0	0	-	0	0	0	-	325	325	100%	0	0	-
Total Staff Training	0	0	0	-	0	0	-	0	0	0	-	325	325	100%	0	0	-
6020 Travel - airfare	0	333	333	100%	0	0	-	1,002	1,665	663	40%	25	(977)	-3906%	3,337	4,000	17%
6025 Travel - lodging & transportation	0	1,250	1,250	100%	895	895	100%	4,179	6,250	2,071	33%	7,766	3,586	46%	12,929	15,000	14%
6030 Travel - Per Diem & mileage reimbursement	0	333	333	100%	540	540	100%	2,468	1,665	(803)	-48%	4,582	2,114	46%	4,803	4,000	-20%
6035 Meals & Entertainment	0	21	21	100%	0	0	-	263	105	(158)	-151%	32	(231)	-723%	408	250	-63%
Total Travel & Entertainment	0	1,937	1,937	100%	1,435	1,435	100%	7,913	9,685	1,772	18%	12,405	4,493	36%	21,478	23,250	8%

**Financial Report - Actual vs. Budget
For Period Ending Nov 2019**

amounts in \$US dollars

Fund: General Fund

Department: Port Ops

Location: All

Budget: Adopted



Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6130 Electricity	0	133	133	100%	0	0	-	551	665	114	17%	978	427	44%	1,486	1,600	7%
6140 Garbage/Sanitation Collection	0	0	0	-	0	0	-	0	0	0	-	63	63	100%	0	0	-
Total Utilities	379	133	(246)	-185%	0	(379)	-	930	665	(265)	-40%	1,041	111	11%	1,865	1,600	-17%
6200 Temporary/Contract help	0	208	208	100%	0	0	-	0	1,040	1,040	100%	0	0	-	1,460	2,500	42%
6260 Consulting services	0	833	833	100%	0	0	-	0	4,165	4,165	100%	0	0	-	5,835	10,000	42%
6270 Contracted Services	0	0	0	-	0	0	-	1,694	0	(1,694)	-	1,770	76	4%	1,694	0	-
6290 Commercial insurance	723	702	(21)	-3%	675	(49)	-7%	3,616	3,510	(106)	-3%	3,373	(243)	-7%	8,526	8,420	-1%
Total Professional Services	723	1,743	1,020	59%	675	(49)	-7%	5,311	8,715	3,404	39%	5,143	(167)	-3%	17,516	20,920	16%
6345 Community affairs	0	0	0	-	0	0	-	0	0	0	-	90	90	100%	0	0	-
Total Marketing Expense	0	0	0	-	0	0	-	0	0	0	-	90	90	100%	0	0	-
6400 Small equipment & tools	0	42	42	100%	0	0	-	0	210	210	100%	0	0	-	290	500	42%
6405 Safety/hazardous materials	0	1,667	1,667	100%	0	0	-	760	8,335	7,575	91%	0	(760)	-	12,425	20,000	38%
6410 Signage	0	83	83	100%	0	0	-	0	415	415	100%	10	10	100%	585	1,000	42%
6415 Clothing	0	42	42	100%	0	0	-	0	210	210	100%	0	0	-	290	500	42%
6430 Equipment Rental	0	167	167	100%	0	0	-	0	835	835	100%	0	0	-	1,165	2,000	42%
6450 Fuel - Gas	0	208	208	100%	0	0	-	88	1,040	952	92%	100	12	12%	1,548	2,500	38%
Total Operational Expense	0	2,509	2,509	100%	0	0	-	848	12,545	11,697	93%	110	(738)	-670%	18,403	30,100	39%
6505 Repairs & maintenance vehicles	0	60	60	100%	0	0	-	0	300	300	100%	0	0	-	420	720	42%
6510 Repairs & maintenance buildings	0	417	417	100%	0	0	-	25	2,085	2,060	99%	160	135	84%	2,940	5,000	41%
6515 Repairs & maintenance land improvements	0	1,667	1,667	100%	0	0	-	0	8,335	8,335	100%	1,443	1,443	100%	11,665	20,000	42%
6520 Repairs & maintenance docks	0	833	833	100%	0	0	-	48	4,165	4,117	99%	0	(48)	-	5,883	10,000	41%
6575 Waterway Leases	0	208	208	100%	0	0	-	1,135	1,040	(95)	-9%	1,102	(33)	-3%	2,595	2,500	-4%
6580 Permits	0	0	0	-	0	0	-	0	0	0	-	1,086	1,086	100%	0	0	-
Total Repair and Maintenance	0	3,185	3,185	100%	0	0	-	1,208	15,925	14,717	92%	3,790	2,582	68%	23,503	38,220	39%
Total Goods & Services	1,102	9,507	8,405	88%	2,110	1,008	48%	16,209	47,535	31,326	66%	24,790	8,581	35%	82,764	114,090	27%
Total Expenses	18,758	27,307	8,549	31%	20,617	1,860	9%	112,702	145,304	32,602	22%	109,668	(3,034)	-3%	312,628	345,230	9%
Operating Results	42,451	36,301	6,150	17%	38,000	4,450	12%	195,346	172,736	22,610	13%	185,235	10,111	5%	440,676	418,066	5%
Taxes & Misc Expenses																	
Net Result	42,451	36,301	6,150	17%	38,000	4,450	12%	195,346	172,736	22,610	13%	185,235	10,111	5%	440,676	418,066	5%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Port Development

Location: All

Budget: Adopted



Port Development	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
Expenses																	
Personnel Services																	
5005 Salaries	18,402	18,551	149	1%	11,300	(7,102)	-63%	94,524	102,067	7,543	7%	71,194	(23,330)	-33%	233,697	241,240	3%
5020 Car Allowance	0	0	0	-	462	462	100%	0	0	0	-	2,250	2,250	100%	0	0	-
Total Compensation	18,402	18,551	149	1%	11,761	(6,640)	-56%	94,524	102,067	7,543	7%	73,444	(21,080)	-29%	233,697	241,240	3%
5100 Federal Payroll taxes	1,408	1,419	11	1%	900	(508)	-56%	7,231	7,808	577	7%	5,500	(1,731)	-31%	17,878	18,455	3%
5105 State Payroll taxes	5	0	(5)	-	4	(1)	-37%	27	0	(27)	-	20	(7)	-34%	27	0	-
5110 Unemployment Insurance	181	218	37	17%	0	(181)	-	1,031	1,199	168	14%	0	(1,031)	-	2,662	2,830	6%
5115 Workers compensation	41	43	2	4%	40	(1)	-3%	207	236	29	12%	26	(181)	-695%	526	555	5%
Total Payroll Taxes	1,635	1,680	45	3%	944	(692)	-73%	8,496	9,243	747	8%	5,546	(2,950)	-53%	21,093	21,840	3%
5200 Medical insurance	1,020	2,357	1,337	57%	1,346	326	24%	5,102	11,785	6,683	57%	6,260	1,158	18%	21,597	28,280	24%
5205 Dental insurance	100	277	177	64%	(312)	(412)	132%	498	1,385	887	64%	262	(236)	-90%	2,440	3,327	27%
5215 Term life insurance	150	35	(115)	-328%	53	(97)	-184%	449	175	(274)	-157%	264	(185)	-70%	695	421	-65%
5220 Long Term Disability insurance	0	116	116	100%	0	0	-	0	580	580	100%	0	0	-	810	1,390	42%
5225 PERS Employee Contributions	2,279	2,910	631	22%	2,454	174	7%	12,517	16,011	3,494	22%	8,580	(3,937)	-46%	34,349	37,843	9%
5230 PERS Employer Contributions	716	915	199	22%	1,052	335	32%	3,934	5,034	1,100	22%	3,677	(257)	-7%	10,794	11,894	9%
Total Insured Benefits	4,266	6,610	2,344	35%	4,592	327	7%	22,501	34,970	12,469	36%	19,042	(3,459)	-18%	70,686	83,155	15%
Total Personnel Services	24,303	26,841	2,538	9%	17,298	(7,005)	-40%	125,521	146,280	20,759	14%	98,032	(27,489)	-28%	325,476	346,235	6%
Goods & Services																	
6020 Travel - airfare	0	83	83	100%	0	0	-	60	415	355	86%	0	(60)	-	645	1,000	36%
6025 Travel - lodging & transportation	0	83	83	100%	0	0	-	1,526	415	(1,111)	-268%	0	(1,526)	-	2,111	1,000	-111%
6030 Travel - Per Diem & mileage reimbursement	58	250	192	77%	183	125	68%	2,061	1,250	(811)	-65%	183	(1,878)	-1026%	3,811	3,000	-27%
6035 Meals & Entertainment	0	0	0	-	0	0	-	170	0	(170)	-	0	(170)	-	170	0	-
Total Travel & Entertainment	58	416	358	86%	183	125	68%	3,817	2,080	(1,737)	-83%	183	(3,634)	-1984%	6,737	5,000	-35%
6075 Memberships & dues	75	0	(75)	-	0	(75)	-	225	0	(225)	-	0	(225)	-	225	0	-
Total Office Expense	75	0	(75)	-	0	(75)	-	225	0	(225)	-	0	(225)	-	225	0	-
6260 Consulting services	0	0	0	-	0	0	-	0	0	0	-	15,346	15,346	100%	0	0	-
Total Professional Services	0	0	0	-	0	0	-	0	0	0	-	15,346	15,346	100%	0	0	-

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund

Department: Port Development

Location: All

Budget: Adopted



Port Development	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6405 Safety/hazardous materials	0	0	0	-	0	0	-	175	0	(175)	-	0	(175)	-	175	0	-
6415 Clothing	0	33	33	100%	0	0	-	0	165	165	100%	240	240	100%	235	400	41%
6450 Fuel - Gas	0	83	83	100%	0	0	-	354	415	61	15%	0	(354)	-	939	1,000	6%
Total Operational Expense	0	116	116	100%	0	0	-	529	580	51	9%	240	(289)	-120%	1,349	1,400	4%
6515 Repairs & maintenance land improvements	0	0	0	-	0	0	-	0	0	0	-	24	24	100%	0	0	-
Total Repair and Maintenance	0	0	0	-	0	0	-	0	0	0	-	24	24	100%	0	0	-
Total Goods & Services	133	532	399	75%	183	50	27%	4,570	2,660	(1,910)	-72%	15,793	11,223	71%	8,310	6,400	-30%
Total Expenses	24,436	27,373	2,937	11%	17,481	(6,955)	-40%	130,091	148,940	18,849	13%	113,825	(16,267)	-14%	333,786	352,635	5%
Operating Results	(24,436)	(27,373)	2,937	-11%	(17,481)	(6,955)	40%	(130,091)	(148,940)	18,849	-13%	(113,825)	(16,267)	14%	(333,786)	(352,635)	-5%
Other Income & Expenses																	
Other Income																	
4605 Grants Received - ODOT Lottery	0	11,867	(11,867)	-100%	12,461	(12,461)	-100%	965	59,335	(58,370)	-98%	53,112	(52,146)	-98%	84,030	142,400	-41%
Total Other Income	0	11,867	(11,867)	-100%	12,461	(12,461)	-100%	965	59,335	(58,370)	-98%	53,112	(52,146)	-98%	84,030	142,400	-41%
Other Expenses																	
Taxes & Misc Expenses																	
6745 Banking fees	0	833	833	100%	0	0	-	1,883	4,165	2,282	55%	0	(1,883)	-	7,718	10,000	23%
Total Taxes & Misc Expenses	0	833	833	100%	0	0	-	1,883	4,165	2,282	55%	0	(1,883)	-	7,718	10,000	23%
Debt Services																	
7010 Interest payment	6,285	11,375	5,090	45%	3,919	(2,366)	-60%	23,786	56,875	33,089	58%	3,919	(19,867)	-507%	103,411	136,500	24%
Total Debt Services	6,285	11,375	5,090	45%	3,919	(2,366)	-60%	23,786	56,875	33,089	58%	3,919	(19,867)	-507%	103,411	136,500	24%
Total Other Expenses	6,285	12,208	5,923	49%	3,919	(2,366)	-60%	25,669	61,040	35,371	58%	3,919	(21,750)	-555%	111,129	146,500	24%
Net Other Income	(6,285)	(341)	(5,944)	1743%	8,542	(14,827)	-174%	(24,703)	(1,705)	(22,998)	1349%	49,193	(73,896)	-150%	(27,098)	(4,100)	561%
Net Result	(30,721)	(27,714)	(3,007)	11%	(8,939)	(21,782)	244%	(154,795)	(150,645)	(4,150)	3%	(64,632)	(90,163)	140%	(360,885)	(356,735)	1%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund Department: Rail Ops Location: All Budget: Adopted



Rail Ops	Current Period				Same Month Last Year			Year to Date						Year End			
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4010 Property Agreements	10,563	10,573	(10)	0%	33,076	(22,513)	-68%	110,450	78,343	32,107	41%	116,418	(5,967)	-5%	193,907	161,800	20%
4235 Customer Discounts	0	0	0	-	0	0	-	0	0	0	-	(3,500)	3,500	-100%	0	0	-
4260 Rail Operations Revenue	19,462	19,216	246	1%	162,084	(142,622)	-88%	99,886	168,562	(68,676)	-41%	1,421,807	(1,321,921)	-93%	337,687	406,363	-17%
4265 Rail Surcharges	21,898	24,182	(2,284)	-9%	19,346	2,552	13%	115,744	217,124	(101,380)	-47%	173,700	(57,956)	-33%	404,347	505,727	-20%
Total Operating Income	51,922	53,971	(2,049)	-4%	214,506	(162,583)	-76%	326,080	464,029	(137,949)	-30%	1,708,425	(1,382,345)	-81%	935,941	1,073,890	-13%
Expenses																	
Personnel Services																	
5005 Salaries	7,354	7,352	(2)	0%	7,313	(41)	-1%	38,327	40,450	2,123	5%	38,959	633	2%	93,477	95,600	2%
5020 Car Allowance	0	0	0	-	231	231	100%	0	0	0	-	1,211	1,211	100%	0	0	-
Total Compensation	7,354	7,352	(2)	0%	7,544	190	3%	38,327	40,450	2,123	5%	40,171	1,844	5%	93,477	95,600	2%
5100 Federal Payroll taxes	534	562	28	5%	564	30	5%	2,798	3,093	295	10%	2,948	150	5%	7,018	7,313	4%
5105 State Payroll taxes	2	0	(2)	-	2	1	27%	9	0	(9)	-	12	3	26%	9	0	-
5110 Unemployment Insurance	0	73	73	100%	20	20	100%	0	401	401	100%	118	118	100%	543	944	42%
5115 Workers compensation	321	285	(36)	-13%	417	96	23%	1,605	1,568	(37)	-2%	1,992	387	19%	3,746	3,709	-1%
Total Payroll Taxes	857	920	63	7%	1,002	146	15%	4,412	5,062	650	13%	5,070	658	13%	11,316	11,966	5%
5200 Medical insurance	1,454	1,385	(69)	-5%	1,346	(108)	-8%	7,270	6,925	(345)	-5%	7,677	406	5%	16,963	16,618	-2%
5205 Dental insurance	154	169	15	9%	156	2	1%	772	845	73	9%	780	8	1%	1,950	2,023	4%
5215 Term life insurance	58	12	(46)	-380%	52	(5)	-10%	288	60	(228)	-380%	262	(26)	-10%	368	140	-163%
5220 Long Term Disability insurance	0	46	46	100%	0	0	-	0	230	230	100%	0	0	-	321	551	42%
5225 PERS Employee Contributions	1,404	1,403	(1)	0%	1,419	16	1%	7,713	7,720	7	0%	5,152	(2,561)	-50%	18,243	18,250	0%
5230 PERS Employer Contributions	441	441	(0)	0%	608	167	27%	2,424	2,427	3	0%	2,208	(216)	-10%	5,733	5,736	0%
Total Insured Benefits	3,511	3,456	(55)	-2%	3,583	71	2%	18,468	18,207	(261)	-1%	16,080	(2,388)	-15%	43,579	43,318	-1%
Total Personnel Services	11,722	11,728	6	0%	12,129	407	3%	61,206	63,719	2,513	4%	61,320	114	0%	148,371	150,884	2%
Goods & Services																	
6005 Seminars & training	0	0	0	-	0	0	-	0	0	0	-	2,206	2,206	100%	0	0	-
Total Staff Training	0	0	0	-	0	0	-	0	0	0	-	2,206	2,206	100%	0	0	-
6020 Travel - airfare	0	83	83	100%	0	0	-	830	415	(415)	-100%	0	(830)	-	1,415	1,000	-42%
6025 Travel - lodging & transportation	0	83	83	100%	13	13	100%	651	415	(236)	-57%	13	(638)	-4904%	1,236	1,000	-24%
6030 Travel - Per Diem & mileage reimbursement	0	42	42	100%	0	0	-	1,119	210	(909)	-433%	808	(311)	-38%	1,409	500	-182%
6035 Meals & Entertainment	29	0	(29)	-	0	(29)	-	95	0	(95)	-	457	362	79%	95	0	-
Total Travel & Entertainment	29	208	179	86%	13	(16)	-126%	2,696	1,040	(1,656)	-159%	1,278	(1,417)	-111%	4,156	2,500	-66%
6050 Office supplies	0	0	0	-	422	422	100%	0	0	0	-	7,682	7,682	100%	0	0	-
6055 Kitchen supplies	0	0	0	-	0	0	-	0	0	0	-	215	215	100%	0	0	-
6060 IT supplies	0	0	0	-	0	0	-	0	0	0	-	100	100	100%	0	0	-
6075 Memberships & dues	0	0	0	-	0	0	-	0	0	0	-	16	16	100%	0	0	-
6090 IT SW subscriptions & licenses	0	0	0	-	0	0	-	0	0	0	-	852	852	100%	0	0	-

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund Department: Rail Ops Location: All Budget: Adopted



Rail Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Total Office Expense	0	0	0	-	422	422	100%	0	0	0	-	8,864	8,864	100%	0	0	-
6105 Telephone - mobile	0	0	0	-	0	0	-	0	0	0	-	57	57	100%	0	0	-
6145 Hazardous material disposal	0	0	0	-	0	0	-	4,313	0	(4,313)	-	0	(4,313)	-	4,313	0	-
Total Utilities	0	0	0	-	0	0	-	4,313	0	(4,313)	-	57	(4,256)	-7466%	4,313	0	-
6230 Rail operations service fee	0	0	0	-	145,875	145,875	100%	0	0	0	-	1,248,258	1,248,258	100%	0	0	-
6245 Legal advertising	0	0	0	-	0	0	-	0	0	0	-	98	98	100%	0	0	-
6250 Legal services	0	0	0	-	38,606	38,606	100%	0	0	0	-	38,606	38,606	100%	0	0	-
6260 Consulting services	0	2,917	2,917	100%	0	0	-	765	14,585	13,820	95%	11,972	11,207	94%	21,180	35,000	39%
6265 Recruiting services	0	0	0	-	0	0	-	0	0	0	-	267	267	100%	0	0	-
6270 Contracted Services	0	0	0	-	3,064	3,064	100%	17	0	(17)	-	7,236	7,219	100%	17	0	-
6290 Commercial insurance	2,766	2,008	(758)	-38%	1,919	(847)	-44%	7,701	10,040	2,339	23%	9,595	1,895	20%	21,762	24,101	10%
Total Professional Services	2,766	4,925	2,159	44%	189,464	186,698	99%	8,483	24,625	16,142	66%	1,316,033	1,307,550	99%	42,959	59,101	27%
6400 Small equipment & tools	5,083	0	(5,083)	-	11,157	6,074	54%	5,083	0	(5,083)	-	26,164	21,081	81%	5,083	0	-
6405 Safety/hazardous materials	0	0	0	-	8,797	8,797	100%	0	0	0	-	13,997	13,997	100%	0	0	-
6420 Janitorial supplies	0	0	0	-	734	734	100%	0	0	0	-	734	734	100%	0	0	-
6425 Operational supplies	0	0	0	-	2,351	2,351	100%	0	0	0	-	3,621	3,621	100%	0	0	-
6450 Fuel - Gas	0	208	208	100%	869	869	100%	0	1,040	1,040	100%	1,658	1,658	100%	1,460	2,500	42%
6455 Fuel - Diesel	0	0	0	-	90	90	100%	0	0	0	-	186	186	100%	0	0	-
Total Operational Expense	5,083	508	(4,575)	-901%	23,998	18,915	79%	5,083	2,540	(2,543)	-100%	46,360	41,277	89%	8,643	6,100	-42%
6500 Repairs & maintenance equipment	0	0	0	-	98	98	100%	0	0	0	-	6,944	6,944	100%	0	0	-
6505 Repairs & maintenance vehicles	0	60	60	100%	140	140	100%	275	300	26	9%	788	513	65%	695	720	4%
6510 Repairs & maintenance buildings	67,404	0	(67,404)	-	14	(67,390)	-481356%	85,223	0	(85,223)	-	378	(84,845)	-22446%	85,223	0	-
6515 Repairs & maintenance land improvements	55,950	0	(55,950)	-	0	(55,950)	-	117,577	0	(117,577)	-	21,730	(95,847)	-441%	117,577	0	-
Total Repair and Maintenance	123,354	60	(123,294)	-205490%	252	(123,102)	-48926%	210,875	300	(210,575)	-70192%	29,840	(181,036)	-607%	211,295	720	-29247%
Total Goods & Services	131,232	5,701	(125,531)	-2202%	214,148	82,916	39%	231,451	28,505	(202,946)	-712%	1,404,638	1,173,187	84%	271,367	68,421	-297%
Total Expenses	142,954	17,429	(125,525)	-720%	226,277	83,323	37%	292,657	92,224	(200,433)	-217%	1,465,958	1,173,301	80%	419,738	219,305	-91%
Operating Results	(91,031)	36,542	(127,573)	-349%	(11,771)	(79,260)	673%	33,423	371,805	(338,382)	-91%	242,467	(209,044)	-86%	516,203	854,585	-40%
Other Income & Expenses																	
Other Income																	
4520 Green Hill Debt Service	0	0	0	-	0	0	-	0	0	0	-	0	0	-	43,424	43,424	0%
4805 Transfer - GF	0	0	0	-	523,682	(523,682)	-100%	0	0	0	-	523,682	(523,682)	-100%	0	0	-
4905 Other	0	0	0	-	0	0	-	5,000	0	5,000	-	0	5,000	-	5,000	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	(11,393)	0	(11,393)	-	0	(11,393)	-	(11,393)	0	-
Total Other Income	0	0	0	-	523,682	(523,682)	-100%	(6,393)	0	(6,393)	-	523,682	(530,075)	-101%	37,031	43,424	-15%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: General Fund Department: Rail Ops Location: All Budget: Adopted



Rail Ops	Current Period				Same Month Last Year			Year to Date					Year End				
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD			Jul 2019 - Jun 2020		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Other Expenses																	
6755 Insurance Claims	0	0	0	-	0	0	-	8	0	(8)	-	0	(8)	-	8	0	-
Total Taxes & Misc Expenses	0	0	0	-	0	0	-	8	0	(8)	-	0	(8)	-	8	0	-
Debt Services																	
7005 Principal repayment	338,068	0	(338,068)	-	322,173	(15,895)	-5%	338,068	0	(338,068)	-	322,173	(15,895)	-5%	676,136	338,068	-100%
7010 Interest payment	306,543	0	(306,543)	-	322,438	15,895	5%	306,543	0	(306,543)	-	322,438	15,895	5%	613,086	306,543	-100%
9005 Transfers - GF	0	0	0	-	250,000	250,000	100%	0	0	0	-	252,500	252,500	100%	0	0	-
8013 CIP Construction Bridges	31,268	20,833	(10,435)	-50%	0	(31,268)	-	71,771	104,165	32,394	31%	0	(71,771)	-	217,606	250,000	13%
8020 CIP Machinery & Equipment	4,500	0	(4,500)	-	13,000	8,500	65%	4,500	0	(4,500)	-	13,000	8,500	65%	4,500	0	-
Total Debt Services	680,379	20,833	(659,546)	-3166%	907,611	227,232	25%	720,882	104,165	(616,717)	-592%	910,111	189,229	21%	1,511,328	894,611	-69%
Total Other Expenses	680,379	20,833	(659,546)	-3166%	907,611	227,232	25%	720,890	104,165	(616,725)	-592%	910,111	189,221	21%	1,511,336	894,611	-69%
Net Other Income	(680,379)	(20,833)	(659,546)	3166%	(383,929)	(296,450)	77%	(727,283)	(104,165)	(623,118)	598%	(386,429)	(340,854)	88%	(1,474,305)	(851,187)	73%
Net Result	(771,411)	15,709	(787,120)	-5011%	(395,700)	(375,711)	95%	(693,860)	267,640	(961,500)	-359%	(143,962)	(549,898)	382%	(958,102)	3,398	-28296%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: Dredge Fund

Department: Dredge Ops

Location: All

Budget: Adopted



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019		\$ Diff	% Diff	Nov 2018		% Diff	Jul 2019 - Nov 2019		% Diff	Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020				
	Actual	Budget			Actual	\$ Diff		Actual	Budget		\$ Diff	Actual	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4285 Mob/Demob Services	0	0	0	-	0	0	-	0	50,000	(50,000)	-100%	0	0	-	50,000	100,000	-50%
4287 Dredging Services	0	61,667	(61,667)	-100%	0	0	-	0	61,667	(61,667)	-100%	0	0	-	123,333	185,000	-33%
4290 Other	0	0	0	-	0	0	-	(22,482)	250,000	(272,482)	-109%	0	(22,482)	-	(22,482)	250,000	-109%
Total Operating Income	0	61,667	(61,667)	-100%	0	0	-	(22,482)	361,667	(384,149)	-106%	0	(22,482)	-	150,851	535,000	-72%
Expenses																	
Personnel Services																	
5005 Salaries	2,710	9,765	7,055	72%	0	(2,710)	-	4,576	19,530	14,954	77%	0	(4,576)	-	33,872	48,826	31%
5015 Overtime	0	1,465	1,465	100%	0	0	-	0	2,930	2,930	100%	0	0	-	4,394	7,324	40%
Total Compensation	2,710	11,230	8,520	76%	0	(2,710)	-	4,576	22,460	17,884	80%	0	(4,576)	-	38,266	56,150	32%
ck																	
5100 Federal Payroll taxes	194	859	665	77%	0	(194)	-	337	1,718	1,381	80%	0	(337)	-	2,914	4,295	32%
5105 State Payroll taxes	1	0	(1)	-	0	(1)	-	2	0	(2)	-	0	(2)	-	2	0	-
5110 Unemployment Insurance	6	270	264	98%	0	(6)	-	13	540	527	98%	0	(13)	-	821	1,348	39%
5115 Workers compensation	0	481	481	100%	0	0	-	0	962	962	100%	0	0	-	1,441	2,403	40%
Total Payroll Taxes	201	1,610	1,409	87%	0	(201)	-	352	3,220	2,868	89%	0	(352)	-	5,178	8,046	36%
5200 Medical insurance	0	3,220	3,220	100%	0	0	-	0	6,440	6,440	100%	0	0	-	9,660	16,100	40%
5205 Dental insurance	0	400	400	100%	0	0	-	0	800	800	100%	0	0	-	1,200	2,000	40%
5215 Term life insurance	0	304	304	100%	0	0	-	0	608	608	100%	0	0	-	912	1,520	40%
5220 Long Term Disability insurance	0	343	343	100%	0	0	-	0	686	686	100%	0	0	-	1,028	1,714	40%
5225 PERS Employee Contributions	645	2,367	1,722	73%	0	(645)	-	1,090	4,734	3,644	77%	0	(1,090)	-	8,191	11,835	31%
5230 PERS Employer Contributions	163	0	(163)	-	0	(163)	-	275	0	(275)	-	0	(275)	-	275	0	-
Total Insured Benefits	807	6,634	5,827	88%	0	(807)	-	1,365	13,268	11,903	90%	0	(1,365)	-	21,266	33,169	36%
Total Personnel Services	3,719	19,474	15,755	81%	0	(3,719)	-	6,293	38,948	32,655	84%	0	(6,293)	-	64,710	97,365	34%
Goods & Services																	
6005 Seminars & training	0	833	833	100%	0	0	-	0	4,165	4,165	100%	0	0	-	5,835	10,000	42%
Total Staff Training	0	833	833	100%	0	0	-	0	4,165	4,165	100%	0	0	-	5,835	10,000	42%
6025 Travel - lodging & transportation	0	5,000	5,000	100%	0	0	-	0	15,000	15,000	100%	0	0	-	15,000	30,000	50%
6030 Travel - Per Diem & mileage reimbursement	0	5,000	5,000	100%	0	0	-	56	15,000	14,944	100%	0	(56)	-	15,056	30,000	50%
Total Travel & Entertainment	0	10,000	10,000	100%	0	0	-	56	30,000	29,944	100%	0	(56)	-	30,056	60,000	50%
6050 Office supplies	0	42	42	100%	0	0	-	0	210	210	100%	0	0	-	290	500	42%
Total Office Expense	0	42	42	100%	0	0	-	0	210	210	100%	0	0	-	290	500	42%

Financial Report - Actual vs. Budget
For Period Ending Nov 2019

amounts in \$US dollars

Fund: Dredge Fund

Department: Dredge Ops

Location: All

Budget: Adopted



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2019				Nov 2018			Jul 2019 - Nov 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6105 Telephone - mobile	94	0	(94)	-	0	(94)	-	344	0	(344)	-	0	(344)	-	344	0	-
Total Utilities	94	0	(94)	-	0	(94)	-	344	0	(344)	-	0	(344)	-	344	0	-
6200 Temporary/Contract help	0	333	333	100%	0	0	-	0	1,665	1,665	100%	0	0	-	2,335	4,000	42%
6250 Legal services	73	83	10	12%	0	(73)	-	668	415	(253)	-61%	0	(668)	-	1,253	1,000	-25%
6270 Contracted Services	0	1,667	1,667	100%	0	0	-	0	8,335	8,335	100%	0	0	-	11,665	20,000	42%
6290 Commercial insurance	4,282	4,337	55	1%	0	(4,282)	-	21,410	21,685	275	1%	0	(21,410)	-	51,771	52,046	1%
Total Professional Services	4,355	6,420	2,065	32%	0	(4,355)	-	22,079	32,100	10,021	31%	0	(22,079)	-	67,025	77,046	13%
6400 Small equipment & tools	408	0	(408)	-	0	(408)	-	1,581	0	(1,581)	-	0	(1,581)	-	1,581	0	-
6425 Operational supplies	497	10,000	9,503	95%	0	(497)	-	497	20,000	19,503	98%	0	(497)	-	30,497	50,000	39%
6450 Fuel - Gas	0	200	200	100%	0	0	-	0	400	400	100%	0	0	-	600	1,000	40%
6455 Fuel - Diesel	0	1,800	1,800	100%	0	0	-	0	3,600	3,600	100%	0	0	-	5,400	9,000	40%
Total Operational Expense	1,195	12,000	10,805	90%	0	(1,195)	-	2,368	24,000	21,632	90%	0	(2,368)	-	38,368	60,000	36%
6500 Repairs & maintenance equipment	1,255	7,500	6,245	83%	0	(1,255)	-	31,621	37,500	5,879	16%	0	(31,621)	-	84,121	90,000	7%
6505 Repairs & maintenance vehicles	0	833	833	100%	0	0	-	320	4,165	3,845	92%	0	(320)	-	6,155	10,000	38%
Total Repair and Maintenance	1,255	8,333	7,078	85%	0	(1,255)	-	31,941	41,665	9,724	23%	0	(31,941)	-	90,276	100,000	10%
Total Goods & Services	6,900	37,628	30,728	82%	0	(6,900)	-	56,788	132,140	75,352	57%	0	(56,788)	-	232,194	307,546	25%
Total Expenses	10,619	57,102	46,483	81%	0	(10,619)	-	63,080	171,088	108,008	63%	0	(63,080)	-	296,903	404,911	27%
Operating Results	(10,619)	4,565	(15,184)	-333%	0	(10,619)	-	(85,563)	190,579	(276,142)	-145%	0	(85,563)	-	(146,053)	130,089	-212%
Other Income & Expenses																	
Other Income																	
4805 Transfer - GF	0	0	0	-	0	0	-	22,482	27,896	(5,414)	-19%	0	22,482	-	22,482	27,896	-19%
Total Other Income	0	0	0	-	0	0	-	22,482	27,896	(5,414)	-19%	0	22,482	-	22,482	27,896	-19%
Net Other Income	0	0	0	-	0	0	-	22,482	27,896	(5,414)	-19%	0	22,482	-	22,482	27,896	-19%
Net Result	(10,619)	4,565	(15,184)	-333%	0	(10,619)	-	(63,080)	218,475	(281,555)	-129%	0	(63,080)	-	(123,570)	157,985	-178%