

**Accounting & Finance Department
Monthly Financial Reports
for February 2020 Commission Packet**

Financial Report - Actual vs. Budget
For Period Ending Dec 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			
	Dec 2019				Dec 2018			Jul 2019 - Dec 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%	2,159	2,160	(1)	0%	2,100	59	3%	4,317	4,318	0%
4245 CCURA	1,000	1,000	0	0%	1,000	0	0%	6,000	6,000	0	0%	6,000	0	0%	12,000	12,000	0%
4290 Other	0	667	(667)	-100%	0	0	-	0	4,002	(4,002)	-100%	10	(10)	-100%	3,998	8,000	-50%
Total Operating Income	1,360	2,027	(667)	-33%	1,350	10	1%	8,159	12,162	(4,003)	-33%	8,110	49	1%	20,315	24,318	-16%
Expenses																	
Personnel Services																	
5005 Salaries	42,130	45,637	3,507	8%	49,564	7,435	15%	261,185	296,729	35,544	12%	256,726	(4,459)	-2%	557,914	593,458	6%
5015 Overtime	0	0	0	-	15	15	100%	121	0	(121)	-	235	114	48%	121	0	-
5020 Car Allowance	0	0	0	-	462	462	100%	0	0	0	-	2,885	2,885	100%	0	0	-
5050 Merit Pool	0	1,621	1,621	100%	0	0	-	0	10,540	10,540	100%	0	0	-	10,545	21,085	50%
Total Compensation	42,130	47,258	5,128	11%	50,040	7,911	16%	261,306	307,269	45,963	15%	259,845	(1,461)	-1%	568,580	614,543	7%
5100 Federal Payroll taxes	2,185	3,219	1,034	32%	2,830	644	23%	15,044	20,930	5,886	28%	15,429	385	2%	35,977	41,863	14%
5105 State Payroll taxes	9	0	(9)	-	13	4	30%	62	0	(62)	-	78	16	20%	62	0	-
5110 Unemployment Insurance	134	545	411	75%	169	36	21%	1,519	3,543	2,024	57%	1,355	(164)	-12%	5,061	7,085	29%
5115 Workers compensation	85	93	8	9%	84	(1)	-1%	509	605	96	16%	(129)	(638)	495%	1,115	1,211	8%
Total Payroll Taxes	2,413	3,857	1,444	37%	3,096	683	22%	17,134	25,078	7,944	32%	16,733	(401)	-2%	42,215	50,159	16%
5200 Medical insurance	3,927	5,126	1,199	23%	4,823	896	19%	19,635	30,756	11,121	36%	26,257	6,622	25%	50,396	61,517	18%
5205 Dental insurance	668	951	283	30%	775	107	14%	4,005	5,706	1,701	30%	4,248	242	6%	9,714	11,415	15%
5215 Term life insurance	303	82	(221)	-270%	263	(40)	-15%	2,185	492	(1,693)	-344%	1,555	(630)	-41%	2,676	983	-172%
5220 Long Term Disability insurance	0	295	295	100%	0	0	-	0	1,770	1,770	100%	0	0	-	1,770	3,540	50%
5225 PERS Employer Contributions	7,874	8,686	812	9%	6,357	(1,517)	-24%	49,388	56,476	7,088	13%	34,399	(14,989)	-44%	105,861	112,949	6%
5230 PERS Employee Contributions	2,475	2,730	255	9%	2,724	250	9%	15,523	17,750	2,227	13%	14,743	(780)	-5%	33,273	35,500	6%
Total Insured Benefits	15,246	17,870	2,624	15%	14,943	(304)	-2%	90,737	112,950	22,213	20%	81,201	(9,535)	-12%	203,691	225,904	10%
Total Personnel Services	59,789	68,985	9,196	13%	68,080	8,290	12%	369,177	445,297	76,120	17%	357,779	(11,397)	-3%	814,486	890,606	9%
Goods & Services																	
6005 Seminars & training	571	2,413	1,842	76%	0	(571)	-	2,216	14,478	12,262	85%	655	(1,561)	-238%	16,688	28,950	42%
6010 Educational reimbursement	0	1,417	1,417	100%	0	0	-	6,582	8,502	1,920	23%	3,147	(3,435)	-109%	15,080	17,000	11%
Total Staff Training	571	3,830	3,259	85%	0	(571)	-	8,798	22,980	14,182	62%	3,802	(4,996)	-131%	31,768	45,950	31%
6020 Travel - airfare	0	250	250	100%	0	0	-	0	1,500	1,500	100%	0	0	-	1,500	3,000	50%
6025 Travel - lodging & transportation	0	333	333	100%	498	498	100%	861	1,998	1,137	57%	769	(92)	-12%	2,863	4,000	28%
6030 Travel - Per Diem & mileage reimbursement	14	292	278	95%	19	5	24%	1,116	1,752	636	36%	675	(442)	-65%	2,864	3,500	18%
6035 Meals & Entertainment	2,395	567	(1,828)	-322%	2,353	(43)	-2%	5,628	3,402	(2,226)	-65%	3,267	(2,361)	-72%	9,026	6,800	-33%
Total Travel & Entertainment	2,409	1,442	(967)	-67%	2,869	460	16%	7,605	8,652	1,047	12%	4,710	(2,895)	-61%	16,253	17,300	6%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6050 Office supplies	307	1,000	693	69%	645	338	52%	4,706	6,000	1,294	22%	5,942	1,236	21%	10,706	12,000	11%
6055 Kitchen supplies	197	417	220	53%	281	84	30%	1,553	2,502	949	38%	1,858	305	16%	4,051	5,000	19%
6060 IT supplies	201	625	424	68%	15	(186)	-1232%	3,727	3,750	23	1%	231	(3,496)	-1513%	7,477	7,500	0%
6070 Postage & courier services	121	333	212	64%	216	95	44%	2,061	1,998	(63)	-3%	1,483	(578)	-39%	4,063	4,000	-2%
6075 Memberships & dues	0	0	0	-	0	0	-	0	0	0	-	1,518	1,518	100%	0	0	-
6080 Office lease	7,726	7,917	191	2%	5,931	(1,796)	-30%	46,358	47,502	1,144	2%	35,584	(10,774)	-30%	93,856	95,000	1%
6085 Office equipment lease	504	168	(336)	-200%	504	0	0%	1,007	1,008	1	0%	1,511	504	33%	2,014	2,015	0%
6087 Office equipment repairs & maintenance	244	417	173	42%	157	(86)	-55%	1,900	2,502	602	24%	1,609	(290)	-18%	4,398	5,000	12%
6090 IT SW subscriptions & licenses	9,610	10,417	807	8%	7,588	(2,022)	-27%	58,698	62,502	3,804	6%	46,843	(11,856)	-25%	121,196	125,000	3%
6095 Commission expenses	291	375	84	22%	0	(291)	-	2,077	2,250	173	8%	0	(2,077)	-	4,327	4,500	4%
Total Office Expense	19,201	21,669	2,468	11%	15,337	(3,864)	-25%	122,087	130,014	7,927	6%	96,579	(25,508)	-26%	252,088	260,015	3%
6100 Telephone - landline	399	550	151	28%	385	(14)	-4%	2,377	3,300	923	28%	2,687	311	12%	5,677	6,600	14%
6105 Telephone - mobile	580	805	225	28%	602	22	4%	3,478	4,830	1,352	28%	3,667	189	5%	8,308	9,660	14%
6110 Internet services	604	608	4	1%	604	0	0%	3,622	3,648	26	1%	4,603	981	21%	7,274	7,300	0%
6115 Cable TV	50	53	3	6%	43	(7)	-15%	299	318	19	6%	259	(40)	-15%	611	630	3%
6130 Electricity	625	700	75	11%	579	(45)	-8%	3,413	4,200	788	19%	3,049	(364)	-12%	7,613	8,400	9%
Total Utilities	2,257	2,716	459	17%	2,212	(44)	-2%	13,188	16,296	3,108	19%	14,265	1,077	8%	29,482	32,590	10%
6205 Janitorial services	484	485	2	0%	373	(111)	-30%	2,901	2,910	9	0%	2,238	(663)	-30%	5,811	5,820	0%
6215 Payroll services	634	775	141	18%	704	70	10%	3,561	4,650	1,089	23%	3,191	(370)	-12%	8,216	9,305	12%
6245 Legal advertising	0	250	250	100%	0	0	-	387	1,500	1,113	74%	315	(72)	-23%	1,887	3,000	37%
6250 Legal services	1,449	12,500	11,051	88%	2,515	1,065	42%	733,711	75,000	(658,711)	-878%	184,050	(549,661)	-299%	808,711	150,000	-439%
6255 Auditing	6,325	4,583	(1,742)	-38%	0	(6,325)	-	33,575	27,498	(6,077)	-22%	35,200	1,625	5%	61,077	55,000	-11%
6260 Consulting services	0	583	583	100%	0	0	-	275	3,498	3,223	92%	0	(275)	-	3,777	7,000	46%
6265 Recruiting services	0	833	833	100%	210	210	100%	109	4,998	4,889	98%	1,394	1,285	92%	5,111	10,000	49%
6270 Contracted Services	0	0	0	-	0	0	-	0	0	0	-	29	29	100%	0	0	-
6290 Commercial insurance	1,506	1,526	20	1%	1,367	(140)	-10%	8,951	9,156	205	2%	8,201	(751)	-9%	18,112	18,317	1%
Total Professional Services	10,398	21,535	11,137	52%	5,168	(5,230)	-101%	783,471	129,210	(654,261)	-506%	234,618	(548,853)	-234%	912,703	258,442	-253%
6351 Awards & Recognitions	0	271	271	100%	70	70	100%	2,575	1,626	(949)	-58%	2,160	(415)	-19%	4,199	3,250	-29%
Total Marketing Expense	0	271	271	100%	70	70	100%	2,575	1,626	(949)	-58%	2,160	(415)	-19%	4,199	3,250	-29%
6425 Operational supplies	0	0	0	-	0	0	-	0	0	(0)	-	0	(0)	-	0	0	-
6430 Equipment Rental	723	0	(723)	-	0	(723)	-	1,446	0	(1,446)	-	0	(1,446)	-	1,446	0	-
6435 Vehicle Lease	0	600	600	100%	0	0	-	0	3,600	3,600	100%	0	0	-	3,600	7,200	50%
6450 Fuel - Gas	181	250	69	27%	0	(181)	-	388	1,500	1,112	74%	0	(388)	-	1,888	3,000	37%
Total Operational Expense	904	850	(54)	-6%	0	(904)	-	1,834	5,100	3,266	64%	0	(1,834)	-	6,934	10,200	32%

Financial Report - Actual vs. Budget
For Period Ending Dec 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			
	Dec 2019				Dec 2018			Jul 2019 - Dec 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	-	219	219	100%	0	0	0	-	476	476	100%	0	0	-
6505 Repairs & maintenance vehicles	0	120	120	100%	0	0	-	12	720	708	98%	0	(12)	-	732	1,440	49%
6510 Repairs & maintenance buildings	0	125	125	100%	0	0	-	59	750	691	92%	957	898	94%	809	1,500	46%
Total Repair and Maintenance	0	245	245	100%	219	219	100%	73	1,470	1,397	95%	1,433	1,360	95%	1,543	2,940	48%
Total Goods & Services	35,741	52,558	16,817	32%	25,876	(9,865)	-38%	939,632	315,348	(624,284)	-198%	357,567	(582,065)	-163%	1,254,971	630,687	-99%
Total Expenses	95,530	121,543	26,013	21%	93,955	(1,575)	-2%	1,308,808	760,645	(548,163)	-72%	715,346	(593,462)	-83%	2,069,456	1,521,293	-36%
Operating Results	(94,170)	(119,516)	25,346	-21%	(92,605)	(1,565)	2%	(1,300,649)	(748,483)	(552,166)	74%	(707,236)	(593,413)	84%	(2,049,141)	(1,496,975)	37%
Other Income & Expenses																	
Other Income																	
4405 Property Taxes - Current Year	52,382	389,229	(336,847)	-87%	380,162	(327,780)	-86%	1,641,906	1,611,058	30,848	2%	1,573,525	68,381	4%	1,754,848	1,724,000	2%
4410 Property Taxes - Prior Years	1,711	3,724	(2,013)	-54%	6,133	(4,422)	-72%	43,602	29,141	14,461	50%	47,993	(4,391)	-9%	64,461	50,000	29%
4505 Interest - Bank	4,660	7,500	(2,840)	-38%	9,703	(5,043)	-52%	35,855	45,000	(9,145)	-20%	46,356	(10,501)	-23%	80,855	90,000	-10%
4506 Interest - Southport Note	2,149	2,149	0	0%	2,304	(154)	-7%	13,091	13,091	0	0%	14,010	(920)	-7%	25,711	25,711	0%
4515 Principal Repayment - Southport Note	5,225	5,225	0	0%	5,070	154	3%	31,153	31,153	0	0%	30,233	920	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	66,127	407,827	(341,700)	-84%	403,372	(337,245)	-84%	1,765,608	1,729,443	36,166	2%	1,715,896	49,712	3%	1,988,653	1,952,487	2%
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	1,316	1,833	517	28%	1,456	140	10%	15,051	10,998	(4,053)	-37%	15,166	115	1%	26,053	22,000	-18%
6745 Banking fees	0	83	83	100%	0	0	43%	12	498	486	98%	10,104	10,092	100%	514	1,000	49%
6995 Budget Contingency	0	4,167	4,167	100%	0	0	-	0	25,002	25,002	100%	0	0	-	24,998	50,000	50%
Total Taxes & Misc Expenses	1,316	6,083	4,767	78%	1,456	140	10%	15,063	36,498	21,435	59%	25,443	10,380	41%	51,565	73,000	29%
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	977	0	(977)	-	0	(977)	-	977	0	(977)	-	0	(977)	-	1,398,977	1,398,000	0%
Total Other Expenses	2,293	6,083	3,790	62%	1,456	(837)	-57%	16,040	36,498	20,458	56%	25,443	9,403	37%	1,450,542	1,471,000	1%
Net Other Income	63,833	401,744	(337,910)	-84%	401,915	(338,082)	-84%	1,749,569	1,692,945	56,624	3%	1,690,453	59,115	3%	538,111	481,487	12%
Net Result	(30,337)	282,228	(312,565)	-111%	309,310	(339,647)	-110%	448,919	944,462	(495,542)	-52%	983,217	(534,298)	-54%	(1,511,030)	(1,015,488)	49%

Financial Report - Actual vs. Budget
For Period Ending Dec 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				
	Dec 2019				Dec 2018				Jul 2019 - Dec 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	18	0	18	-	28	(10)	-36%	446	0	446	-	408	38	9%	446	0	-	
Total Operating Income	18	0	18	-	28	(10)	-36%	446	0	446	-	408	38	9%	446	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 Dec 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			
	Dec 2019				Dec 2018			Jul 2019 - Dec 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	(27,736)	(40,684)	12,948	-32%	(41,982)	14,246	-34%	(184,092)	(254,626)	70,534	-28%	(253,186)	69,094	-27%	(438,697)	(509,231)	-14%
Other Income & Expenses																	
Other Income																	
Net Result	(27,736)	(40,684)	12,948	-32%	(41,982)	14,246	-34%	(184,092)	(254,626)	70,534	-28%	(253,186)	69,094	-27%	(438,697)	(509,231)	-14%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 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	18,982	18,551	(431)	-2%	15,634	(3,348)	-21%	113,506	120,618	7,112	6%	86,828	(26,679)	-31%	234,128	241,240	3%
5020 Car Allowance	0	0	0	-	462	462	100%	0	0	0	-	2,711	2,711	100%	0	0	-
Total Compensation	18,982	18,551	(431)	-2%	16,095	(2,887)	-18%	113,506	120,618	7,112	6%	89,539	(23,967)	-27%	234,128	241,240	3%
5100 Federal Payroll taxes	1,447	1,419	(28)	-2%	1,231	(216)	-18%	8,678	9,227	549	6%	6,731	(1,947)	-29%	17,906	18,455	3%
5105 State Payroll taxes	5	0	(5)	-	4	(1)	-21%	32	0	(32)	-	24	(8)	-32%	32	0	-
5110 Unemployment Insurance	181	218	37	17%	0	(181)	-	1,212	1,417	205	14%	0	(1,212)	-	2,625	2,830	7%
5115 Workers compensation	41	43	2	4%	40	(1)	-3%	248	279	31	11%	66	(182)	-275%	524	555	6%
Total Payroll Taxes	1,675	1,680	5	0%	1,276	(399)	-31%	10,171	10,923	752	7%	6,822	(3,349)	-49%	21,088	21,840	3%
5200 Medical insurance	1,020	2,357	1,337	57%	1,346	326	24%	6,122	14,142	8,020	57%	7,606	1,484	20%	20,260	28,280	28%
5205 Dental insurance	100	277	177	64%	0	(100)	-	598	1,662	1,064	64%	262	(336)	-128%	2,263	3,327	32%
5215 Term life insurance	150	35	(115)	-328%	(105)	(255)	242%	599	210	(389)	-185%	158	(441)	-279%	810	421	-92%
5220 Long Term Disability insurance	0	116	116	100%	0	0	-	0	696	696	100%	0	0	-	694	1,390	50%
5225 PERS Employee Contributions	2,279	2,910	631	22%	2,253	(26)	-1%	14,797	18,921	4,124	22%	10,833	(3,963)	-37%	33,719	37,843	11%
5230 PERS Employer Contributions	716	915	199	22%	966	249	26%	4,651	5,949	1,298	22%	4,643	(8)	0%	10,596	11,894	11%
Total Insured Benefits	4,266	6,610	2,344	35%	4,460	194	4%	26,767	41,580	14,813	36%	23,502	(3,265)	-14%	68,342	83,155	18%
Total Personnel Services	24,922	26,841	1,919	7%	21,831	(3,092)	-14%	150,443	173,121	22,678	13%	119,863	(30,581)	-26%	323,557	346,235	7%
Goods & Services																	
6020 Travel - airfare	0	83	83	100%	0	0	-	60	498	438	88%	0	(60)	-	562	1,000	44%
6025 Travel - lodging & transportation	0	83	83	100%	0	0	-	1,526	498	(1,028)	-206%	0	(1,526)	-	2,028	1,000	-103%
6030 Travel - Per Diem & mileage reimbursement	78	250	172	69%	157	79	50%	2,139	1,500	(639)	-43%	340	(1,799)	-529%	3,639	3,000	-21%
6035 Meals & Entertainment	0	0	0	-	0	0	-	170	0	(170)	-	0	(170)	-	170	0	-
Total Travel & Entertainment	78	416	338	81%	157	79	50%	3,894	2,496	(1,398)	-56%	340	(3,554)	-1045%	6,398	5,000	-28%
6075 Memberships & dues	75	0	(75)	-	0	(75)	-	300	0	(300)	-	0	(300)	-	300	0	-
Total Office Expense	75	0	(75)	-	0	(75)	-	300	0	(300)	-	0	(300)	-	300	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 Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 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	-	990	990	100%	175	0	(175)	-	990	815	82%	175	0	-
6415 Clothing	0	33	33	100%	0	0	-	0	198	198	100%	240	240	100%	202	400	50%
6450 Fuel - Gas	0	83	83	100%	92	92	100%	354	498	144	29%	92	(262)	-286%	856	1,000	14%
Total Operational Expense	0	116	116	100%	1,082	1,082	100%	529	696	167	24%	1,322	793	60%	1,233	1,400	12%
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	153	532	379	71%	1,239	1,086	88%	4,723	3,192	(1,531)	-48%	17,032	12,308	72%	7,931	6,400	-24%
Total Expenses	25,075	27,373	2,298	8%	23,070	(2,006)	-9%	155,167	176,313	21,147	12%	136,894	(18,272)	-13%	331,489	352,635	6%
Operating Results	(25,075)	(27,373)	2,298	-8%	(23,070)	(2,006)	9%	(155,167)	(176,313)	21,147	-12%	(136,894)	(18,272)	13%	(331,489)	(352,635)	-6%
Other Income & Expenses																	
Other Income																	
4605 Grants Received - ODOT Lottery	0	11,867	(11,867)	-100%	8,914	(8,914)	-100%	965	71,202	(70,237)	-99%	62,026	(61,060)	-98%	72,163	142,400	-49%
Total Other Income	0	11,867	(11,867)	-100%	8,914	(8,914)	-100%	965	71,202	(70,237)	-99%	62,026	(61,060)	-98%	72,163	142,400	-49%
Other Expenses																	
Taxes & Misc Expenses																	
6745 Banking fees	1,520	833	(687)	-82%	2,549	1,029	40%	3,403	4,998	1,595	32%	2,549	(854)	-34%	8,405	10,000	16%
Total Taxes & Misc Expenses	1,520	833	(687)	-82%	2,549	1,029	40%	3,403	4,998	1,595	32%	2,549	(854)	-34%	8,405	10,000	16%
Debt Services																	
7010 Interest payment	5,549	11,375	5,826	51%	1,276	(4,273)	-335%	29,335	68,250	38,915	57%	5,195	(24,139)	-465%	97,585	136,500	29%
Total Debt Services	5,549	11,375	5,826	51%	1,276	(4,273)	-335%	29,335	68,250	38,915	57%	5,195	(24,139)	-465%	97,585	136,500	29%
Total Other Expenses	7,069	12,208	5,139	42%	3,825	(3,244)	-85%	32,737	73,248	40,511	55%	7,744	(24,993)	-323%	105,989	146,500	28%
Net Other Income	(7,069)	(341)	(6,728)	1973%	5,089	(12,158)	-239%	(31,772)	(2,046)	(29,726)	1453%	54,282	(86,054)	-159%	(33,826)	(4,100)	725%
Net Result	(32,144)	(27,714)	(4,430)	16%	(17,980)	(14,163)	79%	(186,939)	(178,359)	(8,580)	5%	(82,613)	(104,326)	126%	(365,315)	(356,735)	2%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019		\$ Diff	% Diff	Dec 2018		Jul 2019 - Dec 2019				Prior FYTD vs Current FYTD						
	Actual	Budget			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%	9,438	(192)	-2%	55,588	56,370	(782)	-1%	54,156	1,432	3%	111,963	112,745	-1%
4010 Property Agreements	13,023	6,750	6,273	93%	12,724	298	2%	43,203	40,500	2,703	7%	42,409	794	2%	83,703	81,000	3%
4240 Project Management Fees	46,305	47,463	(1,158)	-2%	44,100	2,205	5%	277,830	284,778	(6,948)	-2%	264,600	13,230	5%	562,603	569,551	-1%
Total Operating Income	68,573	63,608	4,965	8%	66,262	2,311	3%	376,621	381,648	(5,027)	-1%	361,165	15,456	4%	758,269	763,296	-1%
Expenses																	
Personnel Services																	
5005 Salaries	13,035	13,031	(4)	0%	14,577	1,542	11%	80,687	84,727	4,040	5%	80,129	(558)	-1%	165,413	169,453	2%
5020 Car Allowance	0	0	0	-	462	462	100%	0	0	0	-	2,885	2,885	100%	0	0	-
Total Compensation	13,035	13,031	(4)	0%	15,038	2,003	13%	80,687	84,727	4,040	5%	83,013	2,326	3%	165,413	169,453	2%
5100 Federal Payroll taxes	997	997	(0)	0%	1,150	153	13%	6,173	6,482	309	5%	6,351	178	3%	12,654	12,963	2%
5105 State Payroll taxes	3	0	(3)	-	4	1	24%	20	0	(20)	-	24	4	18%	20	0	-
5110 Unemployment Insurance	0	145	145	100%	0	0	-	71	943	872	92%	557	486	87%	1,015	1,887	46%
5115 Workers compensation	41	30	(11)	-38%	39	(2)	-6%	248	195	(53)	-27%	55	(193)	-348%	443	390	-14%
Total Payroll Taxes	1,041	1,172	131	11%	1,194	152	13%	6,512	7,620	1,108	15%	6,988	476	7%	14,132	15,240	7%
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%	1,226	1,338	112	8%	1,238	13	1%	2,563	2,675	4%
5215 Term life insurance	105	23	(82)	-355%	101	(3)	-3%	628	138	(490)	-355%	608	(20)	-3%	771	281	-175%
5220 Long Term Disability insurance	0	81	81	100%	0	0	-	0	486	486	100%	0	0	-	490	976	50%
5225 PERS Employee Contributions	2,488	2,488	(0)	0%	2,105	(383)	-18%	16,106	16,176	70	0%	9,466	(6,640)	-70%	32,278	32,348	0%
5230 PERS Employer Contributions	782	782	(0)	0%	902	120	13%	5,062	5,084	22	0%	4,057	(1,005)	-25%	10,145	10,167	0%
Total Insured Benefits	3,579	3,597	18	0%	3,315	(264)	-8%	26,949	23,222	(3,727)	-16%	14,424	(12,525)	-87%	50,174	46,447	-8%
Total Personnel Services	17,656	17,800	144	1%	19,547	1,891	10%	114,148	115,569	1,421	1%	104,425	(9,723)	-9%	229,719	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	1,998	996	50%	25	(977)	-3906%	3,004	4,000	25%
6025 Travel - lodging & transportation	0	1,250	1,250	100%	673	673	100%	4,179	7,500	3,321	44%	8,438	4,259	50%	11,679	15,000	22%
6030 Travel - Per Diem & mileage reimbursement	0	333	333	100%	474	474	100%	2,468	1,998	(470)	-24%	5,056	2,588	51%	4,470	4,000	-12%
6035 Meals & Entertainment	0	21	21	100%	0	0	-	263	126	(137)	-109%	32	(231)	-723%	387	250	-55%
Total Travel & Entertainment	0	1,937	1,937	100%	1,147	1,147	100%	7,913	11,622	3,709	32%	13,552	5,639	42%	19,541	23,250	16%
6075 Memberships & dues	0	0	0	-	0	0	-	0	0	0	-	1,885	1,885	100%	0	0	-
Total Office Expense	0	0	0	-	0	0	-	0	0	0	-	1,885	1,885	100%	0	0	-

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019		\$ Diff	% Diff	Dec 2018		% Diff	Jul 2019 - Dec 2019		% Diff	Prior FYTD vs Current FYTD		Jul 2019 - Jun 2020				
	Actual	Budget			Actual	\$ Diff		Actual	Budget		\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget
6130 Electricity	151	133	(18)	-14%	223	72	32%	702	798	96	12%	1,201	500	42%	1,504	1,600	6%
6140 Garbage/Sanitation Collection	0	0	0	-	0	0	-	0	0	0	-	63	63	100%	0	0	-
6155 Environmental Remediation/Mitigation/Monitoring	0	0	0	-	0	0	-	379	0	(379)	-	0	(379)	-	379	0	-
Total Utilities	151	133	(18)	-14%	223	72	32%	1,081	798	(283)	-35%	1,264	184	15%	1,883	1,600	-18%
6200 Temporary/Contract help	0	208	208	100%	0	0	-	0	1,248	1,248	100%	0	0	-	1,252	2,500	50%
6260 Consulting services	0	833	833	100%	0	0	-	0	4,998	4,998	100%	0	0	-	5,002	10,000	50%
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%	4,339	4,212	(127)	-3%	4,048	(292)	-7%	8,547	8,420	-2%
Total Professional Services	723	1,743	1,020	59%	675	(49)	-7%	6,034	10,458	4,424	42%	5,818	(216)	-4%	16,496	20,920	21%
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	252	252	100%	0	0	-	248	500	50%
6405 Safety/hazardous materials	0	1,667	1,667	100%	0	0	-	760	10,002	9,242	92%	0	(760)	-	10,758	20,000	46%
6410 Signage	0	83	83	100%	0	0	-	0	498	498	100%	10	10	100%	502	1,000	50%
6415 Clothing	0	42	42	100%	0	0	-	0	252	252	100%	0	0	-	248	500	50%
6430 Equipment Rental	0	167	167	100%	0	0	-	0	1,002	1,002	100%	0	0	-	998	2,000	50%
6450 Fuel - Gas	0	208	208	100%	0	0	-	88	1,248	1,160	93%	100	12	12%	1,340	2,500	46%
Total Operational Expense	0	2,509	2,509	100%	0	0	-	848	15,054	14,206	94%	110	(738)	-670%	15,894	30,100	47%
6505 Repairs & maintenance vehicles	0	60	60	100%	0	0	-	0	360	360	100%	0	0	-	360	720	50%
6510 Repairs & maintenance buildings	0	417	417	100%	0	0	-	25	2,502	2,477	99%	160	135	84%	2,523	5,000	50%
6515 Repairs & maintenance land improvements	0	1,667	1,667	100%	7,668	7,668	100%	0	10,002	10,002	100%	9,111	9,111	100%	9,998	20,000	50%
6520 Repairs & maintenance docks	0	833	833	100%	0	0	-	48	4,998	4,950	99%	0	(48)	-	5,050	10,000	49%
6575 Waterway Leases	0	208	208	100%	0	0	-	1,135	1,248	113	9%	1,102	(33)	-3%	2,387	2,500	5%
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%	7,668	7,668	100%	1,208	19,110	17,902	94%	11,458	10,250	89%	20,318	38,220	47%
Total Goods & Services	874	9,507	8,633	91%	9,713	8,838	91%	17,084	57,042	39,958	70%	34,503	17,419	50%	74,132	114,090	35%
Total Expenses	18,530	27,307	8,777	32%	29,260	10,730	37%	131,232	172,611	41,379	24%	138,928	7,696	6%	303,851	345,230	12%
Operating Results	50,043	36,301	13,742	38%	37,002	13,041	35%	245,389	209,037	36,352	17%	222,237	23,152	10%	454,418	418,066	9%
4905 Other	750	0	750	-	0	750	-	750	0	750	-	0	750	-	750	0	-
Total Other Income	750	0	750	-	0	750	-	750	0	750	-	0	750	-	750	0	-
Taxes & Misc Expenses																	
Net Other Income	750	0	750	-	0	750	-	750	0	750	-	0	750	-	750	0	-
Net Result	50,793	36,301	14,492	40%	37,002	13,791	37%	246,139	209,037	37,102	18%	222,237	23,902	11%	455,168	418,066	9%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 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	16,221	18,348	(2,127)	-12%	18,374	(2,153)	-12%	95,589	110,088	(14,499)	-13%	109,463	(13,874)	-13%	205,671	220,170	-7%
4010 Property Agreements	0	0	0	-	0	0	-	0	0	0	-	960	(960)	-100%	0	0	-
4100 Annual Moorage	17,375	17,805	(430)	-2%	15,206	2,168	14%	221,467	247,529	(26,062)	-11%	211,405	10,062	5%	461,138	487,200	-5%
4105 Semi-Annual Moorage	5,008	1,305	3,703	284%	2,198	2,811	128%	21,996	11,521	10,475	91%	19,409	2,587	13%	38,895	28,420	37%
4110 Monthly Moorage	13,100	15,462	(2,362)	-15%	14,963	(1,863)	-12%	103,646	100,941	2,705	3%	97,686	5,961	6%	206,205	203,500	1%
4115 Transient Moorage	7,477	2,154	5,324	247%	3,569	3,908	110%	63,555	44,931	18,624	41%	42,939	20,616	48%	90,124	71,500	26%
4118 Work Dock	8,126	10,313	(2,187)	-21%	11,545	(3,420)	-30%	30,320	29,891	429	1%	33,462	(3,142)	-9%	65,429	65,000	1%
4120 Metered Utilities	270	0	270	-	47	223	473%	2,027	0	2,027	-	954	1,073	113%	2,027	0	-
4125 Launch Ramp	3,325	3,412	(87)	-3%	3,220	105	3%	21,740	19,781	1,959	10%	18,668	3,072	16%	38,959	37,000	5%
4135 Storage Yard	3,261	2,983	278	9%	3,172	90	3%	19,279	18,318	961	5%	19,478	(200)	-1%	37,961	37,000	3%
4140 Storage Unit	14,710	14,786	(76)	-1%	14,338	372	3%	87,485	88,899	(1,414)	-2%	86,204	1,281	1%	175,586	177,000	-1%
4145 Long Term Boat Storage	8,062	6,802	1,260	19%	6,854	1,207	18%	45,961	41,302	4,659	11%	41,619	4,342	10%	86,659	82,000	6%
4150 Short Term Boat Storage	3,538	3,273	265	8%	3,773	(235)	-6%	15,339	21,423	(6,084)	-28%	24,695	(9,357)	-38%	33,916	40,000	-15%
4155 Boat Wash	0	0	0	-	0	0	-	777	0	777	-	228	549	241%	777	0	-
4165 Space Rents	15,570	13,291	2,279	17%	12,623	2,946	23%	206,961	208,767	(1,806)	-1%	198,282	8,679	4%	313,194	315,000	-1%
4173 Laundry	282	173	109	63%	163	118	72%	2,349	2,664	(315)	-12%	2,519	(171)	-7%	3,685	4,000	-8%
4175 Propane	1,242	619	623	101%	607	635	105%	4,800	4,883	(83)	-2%	4,784	16	0%	9,917	10,000	-1%
4180 Merchandise	21	22	(1)	-5%	17	4	24%	919	2,225	(1,306)	-59%	1,716	(797)	-46%	694	2,000	-65%
4185 Visitor Convention Bureau Fee	83	117	(34)	-29%	0	83	-	1,995	702	1,293	184%	0	1,995	-	2,693	1,400	92%
4190 Ice	(75)	8,602	(8,677)	-101%	9,363	(9,438)	-101%	145,435	197,144	(51,709)	-26%	214,562	(69,127)	-32%	248,291	300,000	-17%
4200 Boat Lifts	1,808	2,354	(546)	-23%	2,720	(912)	-34%	24,660	20,069	4,591	23%	23,190	1,470	6%	59,591	55,000	8%
4230 Environmental Fee	2,213	2,314	(101)	-4%	2,424	(211)	-9%	11,417	11,573	(156)	-1%	12,078	(661)	-5%	24,844	25,000	-1%
4235 Customer Discounts	(117)	0	(117)	-	(96)	(21)	22%	(2,524)	0	(2,524)	-	(5,800)	3,276	-56%	(2,524)	0	-
4290 Other	4,992	2,083	2,909	140%	1,967	3,025	154%	34,969	12,498	22,471	180%	20,962	14,007	67%	47,471	25,000	90%
4295 Bad Debt Expense	0	(417)	417	-100%	0	0	-	0	(2,502)	2,502	-100%	871	(871)	-100%	(2,498)	(5,000)	-50%
Total Operating Income	126,491	125,801	691	1%	127,047	(556)	0%	1,160,161	1,192,647	(32,486)	-3%	1,180,334	(20,173)	-2%	2,148,704	2,181,190	-1%
Expenses																	
Personnel Services																	
5005 Salaries	48,954	61,269	12,315	20%	47,920	(1,035)	-2%	351,796	398,368	46,572	12%	357,220	5,424	2%	750,162	796,734	6%
5010 Other compensation	23	0	(23)	-	0	(23)	-	5,011	0	(5,011)	-	2,744	(2,267)	-83%	5,011	0	-
5015 Overtime	211	1,319	1,108	84%	1,314	1,103	84%	9,219	8,576	(643)	-8%	13,570	4,351	32%	17,795	17,152	-4%
5020 Car Allowance	0	0	0	-	0	0	-	0	0	0	-	808	808	100%	0	0	-
Total Compensation	49,189	62,588	13,399	21%	49,234	46	0%	366,026	406,944	40,918	10%	374,341	8,315	2%	772,968	813,886	5%
5100 Federal Payroll taxes	3,409	4,788	1,379	29%	3,584	174	5%	26,467	31,131	4,664	15%	27,483	1,016	4%	57,598	62,262	7%
5105 State Payroll taxes	20	0	(20)	-	29	9	32%	149	0	(149)	-	192	43	22%	149	0	-
5110 Unemployment Insurance	533	1,136	603	53%	367	(167)	-45%	6,597	7,387	790	11%	5,612	(985)	-18%	13,988	14,778	5%
5115 Workers compensation	2,039	1,865	(174)	-9%	1,906	(133)	-7%	12,234	12,126	(108)	-1%	10,424	(1,809)	-17%	24,356	24,248	0%
Total Payroll Taxes	6,002	7,789	1,787	23%	5,885	(117)	-2%	45,447	50,644	5,197	10%	43,711	(1,736)	-4%	96,091	101,288	5%
5200 Medical insurance	16,529	17,586	1,057	6%	15,949	(580)	-4%	98,191	105,516	7,325	7%	89,672	(8,518)	-9%	203,707	211,032	3%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 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
5205 Dental insurance	1,774	2,051	277	14%	1,892	119	6%	10,442	12,306	1,864	15%	10,851	409	4%	22,747	24,611	8%
5215 Term life insurance	558	200	(358)	-179%	571	13	2%	3,737	1,200	(2,537)	-211%	3,459	(278)	-8%	4,934	2,397	-106%
5220 Long Term Disability insurance	0	391	391	100%	0	0	-	0	2,346	2,346	100%	0	0	-	2,342	4,688	50%
5225 PERS Employee Contributions	8,854	11,612	2,758	24%	8,456	(398)	-5%	70,738	75,500	4,762	6%	60,425	(10,313)	-17%	146,233	150,995	3%
5230 PERS Employer Contributions	2,515	3,370	855	25%	3,106	591	19%	20,235	21,912	1,677	8%	22,403	2,168	10%	42,151	43,828	4%
Total Insured Benefits	30,230	35,210	4,980	14%	29,974	(255)	-1%	203,342	218,780	15,438	7%	186,811	(16,531)	-9%	422,113	437,551	4%
Total Personnel Services	85,420	105,587	20,167	19%	85,094	(326)	0%	614,815	676,368	61,553	9%	604,863	(9,952)	-2%	1,291,172	1,352,725	5%
Goods & Services																	
6005 Seminars & training	0	0	0	-	65	65	100%	0	0	0	-	2,534	2,534	100%	0	0	-
Total Staff Training	0	0	0	-	65	65	100%	0	0	0	-	2,534	2,534	100%	0	0	-
6020 Travel - airfare	0	83	83	100%	0	0	-	0	498	498	100%	0	0	-	502	1,000	50%
6025 Travel - lodging & transportation	0	250	250	100%	0	0	-	519	1,500	981	65%	0	(519)	-	2,019	3,000	33%
6030 Travel - Per Diem & mileage reimbursement	0	125	125	100%	0	0	-	33	750	717	96%	0	(33)	-	783	1,500	48%
6035 Meals & Entertainment	0	21	21	100%	0	0	-	0	126	126	100%	0	0	-	124	250	50%
Total Travel & Entertainment	0	479	479	100%	0	0	-	552	2,874	2,322	81%	0	(552)	-	3,428	5,750	40%
6050 Office supplies	0	0	0	-	19	19	100%	0	0	0	-	340	340	100%	0	0	-
6055 Kitchen supplies	192	208	16	8%	336	145	43%	1,266	1,248	(18)	-1%	1,602	336	21%	2,518	2,500	-1%
6070 Postage & courier services	0	42	42	100%	0	0	-	397	252	(145)	-57%	47	(349)	-737%	645	500	-29%
6075 Memberships & dues	0	0	0	-	0	0	-	0	0	0	-	34	34	100%	0	0	-
Total Office Expense	192	250	58	23%	355	164	46%	1,663	1,500	(163)	-11%	2,065	402	19%	3,163	3,000	-5%
6100 Telephone - landline	273	180	(93)	-52%	274	1	0%	1,617	1,080	(537)	-50%	1,345	(272)	-20%	2,697	2,160	-25%
6105 Telephone - mobile	492	780	288	37%	470	(22)	-5%	2,876	4,680	1,804	39%	3,036	160	5%	7,556	9,360	19%
6110 Internet services	1,277	1,145	(132)	-12%	1,372	95	7%	7,833	6,870	(963)	-14%	6,569	(1,264)	-19%	14,703	13,740	-7%
6115 Cable TV	647	583	(64)	-11%	480	(168)	-35%	3,549	3,498	(51)	-1%	8,776	5,227	60%	7,051	7,000	-1%
6130 Electricity	18,497	20,833	2,336	11%	21,821	3,324	15%	115,286	124,998	9,712	8%	128,422	13,136	10%	240,288	250,000	4%
6131 Propane - Operations	59	125	66	53%	32	(27)	-85%	418	750	332	44%	539	121	23%	1,168	1,500	22%
6135 Water/Sewer	4,850	6,250	1,400	22%	4,245	(605)	-14%	48,094	37,500	(10,594)	-28%	41,064	(7,030)	-17%	85,594	75,000	-14%
6140 Garbage/Sanitation Collection	3,669	6,667	2,998	45%	7,222	3,553	49%	35,768	40,002	4,234	11%	39,739	3,971	10%	75,766	80,000	5%
6145 Hazardous material disposal	300	333	33	10%	150	(150)	-100%	3,124	1,998	(1,126)	-56%	1,684	(1,440)	-86%	5,126	4,000	-28%
6150 Derelict boat disposal	0	2,083	2,083	100%	0	0	-	2,160	12,498	10,338	83%	4,907	2,748	56%	14,662	25,000	41%
6155 Environmental Remediation/Mitigation/Monitoring	310	833	523	63%	335	25	7%	1,587	4,998	3,411	68%	1,264	(322)	-25%	6,589	10,000	34%
Total Utilities	30,375	39,812	9,437	24%	36,400	6,026	17%	222,311	238,872	16,561	7%	237,345	15,034	6%	461,199	477,760	3%
6200 Temporary/Contract help	12,368	5,417	(6,951)	-128%	2,629	(9,739)	-370%	43,097	32,502	(10,595)	-33%	41,155	(1,942)	-5%	75,595	65,000	-16%
6205 Janitorial services	56	50	(6)	-12%	52	(4)	-7%	348	300	(48)	-16%	334	(15)	-4%	648	600	-8%
6210 Vending machine services	0	125	125	100%	0	0	-	281	750	469	63%	280	(1)	0%	1,031	1,500	31%
6245 Legal advertising	23	83	60	72%	0	(23)	-	699	498	(201)	-40%	0	(699)	-	1,201	1,000	-20%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 2019				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6270 Contracted Services	170	0	(170)	-	160	(10)	-6%	3,274	0	(3,274)	-	1,713	(1,562)	-91%	3,274	0	-
6290 Commercial insurance	6,767	6,257	(510)	-8%	6,080	(688)	-11%	40,496	37,542	(2,954)	-8%	36,478	(4,019)	-11%	78,039	75,085	-4%
Total Professional Services	19,384	11,932	(7,452)	-62%	8,921	(10,463)	-117%	88,196	71,592	(16,604)	-23%	79,959	(8,237)	-10%	159,789	143,185	-12%
6400 Small equipment & tools	87	833	746	90%	237	150	63%	2,716	4,998	2,282	46%	2,033	(684)	-34%	7,718	10,000	23%
6405 Safety/hazardous materials	23	542	519	96%	292	270	92%	4,019	3,252	(767)	-24%	3,469	(550)	-16%	7,267	6,500	-12%
6410 Signage	0	125	125	100%	0	0	-	269	750	481	64%	737	467	63%	1,019	1,500	32%
6415 Clothing	809	500	(309)	-62%	0	(809)	-	1,089	3,000	1,911	64%	1,246	157	13%	4,089	6,000	32%
6420 Janitorial supplies	707	833	126	15%	813	106	13%	6,147	4,998	(1,149)	-23%	5,809	(338)	-6%	11,149	10,000	-11%
6425 Operational supplies	3,217	833	(2,384)	-286%	1,798	(1,419)	-79%	8,167	4,998	(3,169)	-63%	4,431	(3,736)	-84%	13,169	10,000	-32%
6430 Equipment Rental	0	333	333	100%	0	0	-	1,814	1,998	184	9%	36	(1,778)	-4987%	3,816	4,000	5%
6450 Fuel - Gas	(394)	1,042	1,436	138%	959	1,353	141%	2,862	6,252	3,390	54%	5,848	2,986	51%	9,110	12,500	27%
6455 Fuel - Diesel	0	83	83	100%	0	0	-	353	498	145	29%	150	(203)	-135%	855	1,000	15%
6481 Propane - Retail	595	500	(95)	-19%	343	(252)	-73%	2,404	3,000	596	20%	2,895	491	17%	5,404	6,000	10%
Total Operational Expense	5,044	7,124	2,080	29%	4,442	(602)	-14%	29,841	42,744	12,903	30%	26,654	(3,187)	-12%	72,597	85,500	15%
6500 Repairs & maintenance equipment	13,715	4,167	(9,548)	-229%	8,234	(5,481)	-67%	34,590	25,002	(9,588)	-38%	31,393	(3,197)	-10%	59,588	50,000	-19%
6505 Repairs & maintenance vehicles	315	523	208	40%	163	(152)	-93%	4,947	3,138	(1,809)	-58%	694	(4,253)	-613%	8,089	6,280	-29%
6510 Repairs & maintenance buildings	44	2,500	2,456	98%	114	70	61%	28,082	15,000	(13,082)	-87%	19,206	(8,875)	-46%	43,082	30,000	-44%
6515 Repairs & maintenance land improvements	0	417	417	100%	0	0	-	3,165	2,502	(663)	-26%	243	(2,922)	-1204%	5,663	5,000	-13%
6520 Repairs & maintenance docks	26	3,333	3,307	99%	7,476	7,450	100%	6,814	19,998	13,184	66%	33,367	26,553	80%	26,816	40,000	33%
6540 Marina dredging	11,625	8,335	(3,290)	-39%	0	(11,625)	-	13,438	50,000	36,563	73%	11,103	(2,335)	-21%	13,438	50,000	73%
6575 Waterway Leases	0	2,500	2,500	100%	0	0	-	0	15,000	15,000	100%	2,548	2,548	100%	15,000	30,000	50%
6580 Permits	0	417	417	100%	0	0	-	2,909	2,502	(407)	-16%	3,854	945	25%	5,407	5,000	-8%
Total Repair and Maintenance	25,725	22,192	(3,533)	-16%	15,987	(9,738)	-61%	93,945	133,142	39,197	29%	102,408	8,463	8%	177,083	216,280	18%
Total Goods & Services	80,720	81,789	1,069	1%	66,170	(14,549)	-22%	436,508	490,724	54,216	11%	450,965	14,457	3%	877,259	931,475	6%
Total Expenses	166,140	187,376	21,236	11%	151,264	(14,876)	-10%	1,051,323	1,167,092	115,769	10%	1,055,828	4,505	0%	2,168,431	2,284,200	5%
Operating Results	(39,649)	(61,576)	21,927	-36%	(24,217)	(15,431)	64%	108,838	25,555	83,283	326%	124,506	(15,668)	-13%	(19,727)	(103,010)	-81%
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	5,400	(5,400)	-100%	5,500	(5,500)	-100%	5,175	5,400	(225)	-4%	5,500	(325)	-6%	5,175	5,400	-4%
4695 Grants Received - Other	0	65,195	(65,195)	-100%	0	0	-	0	281,180	(281,180)	-100%	18,508	(18,508)	-100%	0	281,180	-100%
4700 Loans	0	15,000	(15,000)	-100%	0	0	-	0	90,000	(90,000)	-100%	0	0	-	0	90,000	-100%
4905 Other	0	0	0	-	2,500	(2,500)	-100%	2,551	0	2,551	-	2,600	(49)	-2%	2,551	0	-
4915 Insurance Reimbursement	0	0	0	-	(1,000)	1,000	-100%	25,000	0	25,000	-	24,877	123	0%	25,000	0	-
Total Other Income	0	85,595	(85,595)	-100%	7,000	(7,000)	-100%	32,820	376,580	(343,760)	-91%	51,624	(18,803)	-36%	32,820	376,580	-91%

Financial Report - Actual vs. Budget
For Period Ending Dec 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				
	Dec 2019				Dec 2018			Jul 2019 - Dec 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																	
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	1,200	0	(1,200)	-	0	(1,200)	-	1,200	0	(1,200)	-	(571)	(1,771)	310%	1,200	0	-
Total Taxes & Misc Expenses	1,200.00	-	(1,200.00)	-	0	(1,200)	-	10,627	-	(10,627)	-	8,135	(2,492)	-31%	10,627	-	-
Debt Services																	
7005 Principal repayment	0	72,806	72,806	100%	0	0	-	56,581	72,806	16,225	22%	68,375	11,794	17%	56,581	72,806	22%
7010 Interest payment	0	69,578	69,578	100%	0	0	-	65,152	69,578	4,426	6%	62,133	(3,018)	-5%	65,152	69,578	6%
8010 CIP Buildings	0	7,500	7,500	100%	0	0	-	168	45,000	44,832	100%	0	(168)	-	168	45,000	100%
8011 CIP Docks	0	48,165	48,165	100%	0	0	-	14,352	289,000	274,648	95%	10,421	(3,930)	-38%	14,352	289,000	95%
8015 CIP Land Improvements	0	1,665	1,665	100%	0	0	-	0	10,000	10,000	100%	0	0	-	0	10,000	100%
8020 CIP Machinery & Equipment	0	19,785	19,785	100%	0	0	-	0	118,725	118,725	100%	0	0	-	14,000	132,725	89%
8025 CIP Mobile Equipment	0	0	0	-	0	0	-	0	0	0	-	8,001	8,001	100%	0	0	-
Total Debt Services	451	219,499	219,048	100%	0	(451)	-	136,703	605,109	468,406	77%	148,931	12,228	8%	150,703	619,109	76%
Total Other Expenses	1,651	219,499	217,848	99%	0	(1,651)	-	147,329	605,109	457,780	76%	157,066	9,736	6%	161,329	619,109	74%
Net Other Income	(1,651)	(133,904)	132,253	-99%	7,000	(8,651)	-124%	(114,509)	(228,529)	114,020	-50%	(105,442)	(9,067)	9%	(128,509)	(242,529)	-47%
			0			0				0			0				
Net Result	(41,300)	(195,480)	154,180	-79%	(17,217)	(24,083)	140%	(5,671)	(202,974)	197,303	-97%	19,064	(24,735)	-130%	(148,236)	(345,539)	-57%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 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																	
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	123,334	(123,334)	-100%	0	0	-	61,666	185,000	-67%
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)	423,334	(445,816)	-105%	0	(22,482)	-	89,184	535,000	-83%
Expenses																	
Personnel Services																	
5005 Salaries	3,514	9,765	6,251	64%	0	(3,514)	-	7,238	29,295	22,057	75%	0	(7,238)	-	26,769	48,826	45%
5015 Overtime	481	1,465	984	67%	0	(481)	-	481	4,395	3,914	89%	0	(481)	-	3,410	7,324	53%
Total Compensation	3,995	11,230	7,235	64%	0	(3,995)	-	7,719	33,690	25,971	77%	0	(7,719)	-	30,179	56,150	46%
5100 Federal Payroll taxes	430	859	429	50%	0	(430)	-	767	2,577	1,810	70%	0	(767)	-	2,485	4,295	42%
5105 State Payroll taxes	2	0	(2)	-	0	(2)	-	4	0	(4)	-	0	(4)	-	4	0	-
5110 Unemployment Insurance	5	270	265	98%	0	(5)	-	17	810	793	98%	0	(17)	-	555	1,348	59%
5115 Workers compensation	0	481	481	100%	0	0	-	0	1,443	1,443	100%	0	0	-	960	2,403	60%
Total Payroll Taxes	437	1,610	1,173	73%	0	(437)	-	788	4,830	4,042	84%	0	(788)	-	4,004	8,046	50%
5200 Medical insurance	0	3,220	3,220	100%	0	0	-	0	9,660	9,660	100%	0	0	-	6,440	16,100	60%
5205 Dental insurance	0	400	400	100%	0	0	-	0	1,200	1,200	100%	0	0	-	800	2,000	60%
5215 Term life insurance	0	304	304	100%	0	0	-	0	912	912	100%	0	0	-	608	1,520	60%
5220 Long Term Disability insurance	0	343	343	100%	0	0	-	0	1,029	1,029	100%	0	0	-	685	1,714	60%
5225 PERS Employee Contributions	1,086	2,367	1,281	54%	0	(1,086)	-	2,176	7,101	4,925	69%	0	(2,176)	-	6,910	11,835	42%
5230 PERS Employer Contributions	306	0	(306)	-	0	(306)	-	580	0	(580)	-	0	(580)	-	580	0	-
Total Insured Benefits	1,392	6,634	5,242	79%	0	(1,392)	-	2,757	19,902	17,145	86%	0	(2,757)	-	16,024	33,169	52%
Total Personnel Services	5,823	19,474	13,651	70%	0	(5,823)	-	11,264	58,422	47,158	81%	0	(11,264)	-	50,207	97,365	48%
Goods & Services																	
6005 Seminars & training	0	833	833	100%	0	0	-	0	4,998	4,998	100%	0	0	-	5,002	10,000	50%
Total Staff Training	0	833	833	100%	0	0	-	0	4,998	4,998	100%	0	0	-	5,002	10,000	50%
6025 Travel - lodging & transportation	0	5,000	5,000	100%	0	0	-	0	20,000	20,000	100%	0	0	-	10,000	30,000	67%
6030 Travel - Per Diem & mileage reimbursement	674	5,000	4,326	87%	0	(674)	-	730	20,000	19,270	96%	0	(730)	-	10,730	30,000	64%
Total Travel & Entertainment	674	10,000	9,326	93%	0	(674)	-	730	40,000	39,270	98%	0	(730)	-	20,730	60,000	65%
6050 Office supplies	0	42	42	100%	0	0	-	0	252	252	100%	0	0	-	248	500	50%
Total Office Expense	0	42	42	100%	0	0	-	0	252	252	100%	0	0	-	248	500	50%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 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)	-	438	0	(438)	-	0	(438)	-	438	0	-
Total Utilities	94	0	(94)	-	0	(94)	-	438	0	(438)	-	0	(438)	-	438	0	-
6200 Temporary/Contract help	0	333	333	100%	0	0	-	0	1,998	1,998	100%	0	0	-	2,002	4,000	50%
6250 Legal services	1,614	83	(1,531)	-1844%	0	(1,614)	-	2,282	498	(1,784)	-358%	0	(2,282)	-	2,784	1,000	-178%
6270 Contracted Services	0	1,667	1,667	100%	0	0	-	0	10,002	10,002	100%	0	0	-	9,998	20,000	50%
6290 Commercial insurance	4,282	4,337	55	1%	0	(4,282)	-	25,692	26,022	330	1%	0	(25,692)	-	51,716	52,046	1%
Total Professional Services	5,896	6,420	524	8%	0	(5,896)	-	27,974	38,520	10,546	27%	0	(27,974)	-	66,500	77,046	14%
6400 Small equipment & tools	258	0	(258)	-	0	(258)	-	1,839	0	(1,839)	-	0	(1,839)	-	1,839	0	-
6425 Operational supplies	146	10,000	9,854	99%	0	(146)	-	644	30,000	29,356	98%	0	(644)	-	20,644	50,000	59%
6450 Fuel - Gas	45	200	155	78%	0	(45)	-	45	600	555	93%	0	(45)	-	445	1,000	56%
6455 Fuel - Diesel	246	1,800	1,554	86%	0	(246)	-	246	5,400	5,154	95%	0	(246)	-	3,846	9,000	57%
Total Operational Expense	26,737	12,000	(14,737)	-123%	0	(26,737)	-	29,106	36,000	6,894	19%	0	(29,106)	-	53,106	60,000	11%
6500 Repairs & maintenance equipment	2,759	7,500	4,741	63%	0	(2,759)	-	34,380	45,000	10,620	24%	0	(34,380)	-	79,380	90,000	12%
6505 Repairs & maintenance vehicles	0	833	833	100%	0	0	-	320	4,998	4,678	94%	0	(320)	-	5,322	10,000	47%
Total Repair and Maintenance	2,759	8,333	5,574	67%	0	(2,759)	-	34,700	49,998	15,298	31%	0	(34,700)	-	84,702	100,000	15%
Total Goods & Services	36,160	37,628	1,468	4%	0	(36,160)	-	92,948	169,768	76,820	45%	0	(92,948)	-	230,726	307,546	25%
Total Expenses	41,984	57,102	15,118	26%	0	(41,984)	-	104,212	228,190	123,978	54%	0	(104,212)	-	280,933	404,911	31%
Operating Results	(41,984)	4,565	(46,549)	-1020%	0	(41,984)	-	(126,694)	195,144	(321,838)	-165%	0	(126,694)	-	(191,749)	130,089	-247%
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	(41,984)	4,565	(46,549)	-1020%	0	(41,984)	-	(104,212)	223,040	(327,252)	-147%	0	(104,212)	-	(169,267)	157,985	-207%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 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																	
4010 Property Agreements	8,356	4,856	3,500	72%	24,577	(16,221)	-66%	118,806	83,199	35,607	43%	140,994	(22,188)	-16%	197,407	161,800	22%
4235 Customer Discounts	0	0	0	-	0	0	-	0	0	0	-	(3,500)	3,500	-100%	0	0	-
4260 Rail Operations Revenue	17,091	27,865	(10,774)	-39%	235,044	(217,953)	-93%	116,977	196,427	(79,450)	-40%	1,656,851	(1,539,874)	-93%	326,913	406,363	-20%
4265 Rail Surcharges	20,680	35,327	(14,647)	-41%	28,262	(7,582)	-27%	136,424	252,451	(116,027)	-46%	201,962	(65,538)	-32%	389,700	505,727	-23%
Total Operating Income	46,127	68,048	(21,921)	-32%	287,882	(241,755)	-84%	372,207	532,077	(159,870)	-30%	1,996,307	(1,624,100)	-81%	914,020	1,073,890	-15%
Expenses																	
Personnel Services																	
5005 Salaries	7,354	7,352	(2)	0%	9,029	1,675	19%	45,680	47,802	2,122	4%	47,988	2,308	5%	93,478	95,600	2%
5020 Car Allowance	0	0	0	-	231	231	100%	0	0	0	-	1,442	1,442	100%	0	0	-
Total Compensation	7,354	7,352	(2)	0%	9,260	1,906	21%	45,680	47,802	2,122	4%	49,430	3,750	8%	93,478	95,600	2%
5100 Federal Payroll taxes	534	562	28	5%	682	148	22%	3,332	3,655	323	9%	3,630	298	8%	6,990	7,313	4%
5105 State Payroll taxes	2	0	(2)	-	2	1	23%	11	0	(11)	-	14	4	25%	11	0	-
5110 Unemployment Insurance	0	73	73	100%	0	0	-	0	474	474	100%	118	118	100%	470	944	50%
5115 Workers compensation	321	285	(36)	-13%	417	96	23%	1,926	1,853	(73)	-4%	2,408	482	20%	3,782	3,709	-2%
Total Payroll Taxes	857	920	63	7%	1,101	244	22%	5,269	5,982	713	12%	6,171	902	15%	11,253	11,966	6%
5200 Medical insurance	1,454	1,385	(69)	-5%	1,346	(108)	-8%	8,725	8,310	(415)	-5%	9,023	299	3%	17,033	16,618	-2%
5205 Dental insurance	154	169	15	9%	156	2	1%	927	1,014	87	9%	936	9	1%	1,936	2,023	4%
5215 Term life insurance	58	12	(46)	-380%	52	(5)	-10%	345	72	(273)	-380%	315	(31)	-10%	413	140	-195%
5220 Long Term Disability insurance	0	46	46	100%	0	0	-	0	276	276	100%	0	0	-	275	551	50%
5225 PERS Employee Contributions	1,404	1,403	(1)	0%	1,296	(108)	-8%	9,117	9,123	6	0%	6,449	(2,668)	-41%	18,244	18,250	0%
5230 PERS Employer Contributions	441	441	(0)	0%	556	114	21%	2,865	2,868	3	0%	2,764	(102)	-4%	5,733	5,736	0%
Total Insured Benefits	3,511	3,456	(55)	-2%	3,407	(104)	-3%	21,979	21,663	(316)	-1%	19,486	(2,493)	-13%	43,634	43,318	-1%
Total Personnel Services	11,722	11,728	6	0%	13,767	2,045	15%	72,928	75,447	2,519	3%	75,087	2,159	3%	148,365	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	498	(332)	-67%	0	(830)	-	1,332	1,000	-33%
6025 Travel - lodging & transportation	0	83	83	100%	0	0	-	651	498	(153)	-31%	13	(638)	-4904%	1,153	1,000	-15%
6030 Travel - Per Diem & mileage reimbursement	180	42	(138)	-329%	0	(180)	-	1,300	252	(1,048)	-416%	808	(492)	-61%	1,548	500	-210%
6035 Meals & Entertainment	0	0	0	-	0	0	-	95	0	(95)	-	457	362	79%	95	0	-
Total Travel & Entertainment	180	208	28	13%	0	(180)	-	2,876	1,248	(1,628)	-130%	1,278	(1,598)	-125%	4,128	2,500	-65%
6050 Office supplies	0	0	0	-	0	0	-	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	-	489	489	100%	0	0	0	-	589	589	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	-
Total Office Expense	0	0	0	-	489	489	100%	0	0	0	-	9,353	9,353	100%	0	0	-

Financial Report - Actual vs. Budget
For Period Ending Dec 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			
	Dec 2019				Dec 2018			Jul 2019 - Dec 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
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	-
6155 Environmental Remediation/Mitigation/Monitoring	0	0	0	-	80	80	100%	0	0	0	-	80	80	100%	0	0	-
Total Utilities	0	0	0	-	80	80	100%	4,313	0	(4,313)	-	137	(4,177)	-3051%	4,313	0	-
6230 Rail operations service fee	0	0	0	-	226,734	226,734	100%	0	0	0	-	1,474,993	1,474,993	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	-	0	0	-	0	0	0	-	38,606	38,606	100%	0	0	-
6260 Consulting services	0	2,917	2,917	100%	0	0	-	765	17,502	16,737	96%	11,972	11,207	94%	18,263	35,000	48%
6265 Recruiting services	0	0	0	-	0	0	-	0	0	0	-	267	267	100%	0	0	-
6270 Contracted Services	0	0	0	-	0	0	-	17	0	(17)	-	7,236	7,219	100%	17	0	-
6290 Commercial insurance	2,968	2,008	(960)	-48%	2,012	(956)	-48%	10,669	12,048	1,379	11%	11,607	939	8%	22,722	24,101	6%
Total Professional Services	2,968	4,925	1,957	40%	228,746	225,779	99%	11,451	29,550	18,099	61%	1,544,779	1,533,328	99%	41,002	59,101	31%
6400 Small equipment & tools	0	0	0	-	0	0	-	5,083	0	(5,083)	-	26,164	21,081	81%	5,083	0	-
6405 Safety/hazardous materials	0	0	0	-	0	0	-	0	0	0	-	13,997	13,997	100%	0	0	-
6410 Signage	0	0	0	-	22	22	100%	0	0	0	-	22	22	100%	0	0	-
6420 Janitorial supplies	0	0	0	-	0	0	-	0	0	0	-	734	734	100%	0	0	-
6425 Operational supplies	0	0	0	-	2,373	2,373	100%	0	0	0	-	5,994	5,994	100%	0	0	-
6450 Fuel - Gas	60	208	148	71%	0	(60)	-	60	1,248	1,188	95%	1,658	1,598	96%	1,312	2,500	48%
6455 Fuel - Diesel	0	0	0	-	94	94	100%	0	0	0	-	279	279	100%	0	0	-
Total Operational Expense	60	508	448	88%	2,488	2,428	98%	5,143	3,048	(2,095)	-69%	48,848	43,705	89%	8,195	6,100	-34%
6500 Repairs & maintenance equipment	456	0	(456)	-	0	(456)	-	456	0	(456)	-	6,944	6,487	93%	456	0	-
6505 Repairs & maintenance vehicles	73	60	(13)	-22%	12	(61)	-508%	348	360	13	3%	800	452	57%	708	720	2%
6510 Repairs & maintenance buildings	59,788	0	(59,788)	-	0	(59,788)	-	145,010	0	(145,010)	-	378	(144,632)	-38263%	145,010	0	-
6515 Repairs & maintenance land improvements	0	0	0	-	0	0	-	117,577	0	(117,577)	-	21,730	(95,847)	-441%	117,577	0	-
Total Repair and Maintenance	60,317	60	(60,257)	-100429%	12	(60,305)	-502543%	271,193	360	(270,833)	-75231%	29,852	(241,341)	-808%	271,553	720	-37616%
Total Goods & Services	63,526	5,701	(57,825)	-1014%	231,816	168,290	73%	294,976	34,206	(260,770)	-762%	1,636,454	1,341,477	82%	329,191	68,421	-381%
Total Expenses	75,248	17,429	(57,819)	-332%	245,583	170,335	69%	367,905	109,653	(258,252)	-236%	1,711,541	1,343,636	79%	477,557	219,305	-118%
Operating Results	(29,121)	50,619	(79,740)	-158%	42,299	(71,420)	-169%	4,302	422,424	(418,122)	-99%	284,766	(280,464)	-98%	436,463	854,585	-49%
Other Income & Expenses																	
Other Income																	
4520 Green Hill Debt Service	0	43,424	(43,424)	-100%	0	0	-	0	43,424	(43,424)	-100%	0	0	-	0	43,424	-100%
4805 Transfer - GF	0	0	0	-	0	0	-	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	43,424	(43,424)	-100%	0	0	-	(6,393)	43,424	(49,817)	-115%	523,682	(530,075)	-101%	(6,393)	43,424	-115%

Financial Report - Actual vs. Budget
For Period Ending Dec 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					
	Dec 2019				Dec 2018			Jul 2019 - Dec 2019				Prior FYTD vs Current FYTD					
	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	0	338,068	338,068	100%	0	0	-	338,068	338,068	0	0%	322,173	(15,895)	-5%	338,068	338,068	0%
7010 Interest payment	0	306,543	306,543	100%	0	0	-	306,543	306,543	(0)	0%	322,438	15,895	5%	306,543	306,543	0%
7020 Principal repayment - Vehicles	1,039	0	(1,039)	-	0	(1,039)	-	1,039	0	(1,039)	-	0	(1,039)	-	1,039	0	-
7025 Interest payment - Vehicles	20	0	(20)	-	0	(20)	-	20	0	(20)	-	0	(20)	-	20	0	-
8005 Construction In Progress	0	0	0	-	0	0	-	0	0	0	-	0	0	-	0	0	-
9005 Transfers - GF	0	0	0	-	200,000	200,000	100%	0	0	0	-	452,500	452,500	100%	0	0	-
8013 CIP Construction Bridges	0	20,833	20,833	100%	0	0	-	71,771	124,998	53,227	43%	0	(71,771)	-	196,773	250,000	21%
8020 CIP Machinery & Equipment	0	0	0	-	0	0	-	4,500	0	(4,500)	-	13,000	8,500	65%	4,500	0	-
Total Debt Services	1,059	665,444	664,385	100%	200,000	198,941	99%	721,941	769,609	47,668	6%	1,110,111	388,170	35%	846,943	894,611	5%
Total Other Expenses	1,059	665,444	664,385	100%	200,000	198,941	99%	721,949	769,609	47,660	6%	1,110,111	388,162	35%	846,951	894,611	5%
			0			0				0			0				
Net Other Income	(1,059)	(622,020)	620,961	-100%	(200,000)	198,941	-99%	(728,342)	(726,185)	(2,157)	0%	(586,429)	(141,914)	24%	(853,344)	(851,187)	0%
Net Result	(30,180)	(571,401)	541,221	-95%	(157,701)	127,521	-81%	(724,040)	(303,761)	(420,279)	138%	(301,663)	(422,378)	140%	(416,881)	3,398	-12368%