

Port of Astoria Profit & Loss Budget Performance April 2009

	Apr 09 YTD	Annual Budget	% of Budget	Variance Analysis
Income				Mean = 83.33%
4000 · Rebilled Expenses	527,481.59	509,000.00	103.63%	
4100 · Dockage & Vessel Service	142,777.05	330,000.00	43.27%	Seasonal
4200 · Lease & Rental Income	1,507,852.36	1,773,300.00	85.03%	
4300 · Marina Revenues	398,584.82	530,200.00	75.18%	
4350 · Fuel Sales	843,901.77	871,228.00	96.86%	
4400 · Equipment Rental Income	10,845.76	12,000.00	90.38%	
4999 · Other Income	236,335.57	402,271.00	58.75%	FEMA check \$114K, Reimb for steel \$115K
5001 · Property Tax Revenues-Genl Fund	499,023.08	528,163.00	94.48%	
5002 · Property Tax Revenues-Restrict	451,148.83	360,000.00	125.32%	
5003 · Timber Tax Revenues	269,533.37	225,000.00	119.79%	
5004 · Other County Revenues	3,050.94	0.00	100.0%	
5010 · Grants	1,158,031.17	4,631,942.00	25.0%	
5020 · Loans	337,681.23	1,100,000.00	30.7%	
5510 · Interest Income	31,311.91	45,000.00	69.58%	
Total Income	6,417,559.45	11,318,104.00	56.7%	
Expense				
6000 · Salary & Wages	875,250.86	1,014,053.00	86.31%	
6042 · Longshore Labor	35,937.49	70,000.00	51.34%	Seasonal
6081 · Payroll Taxes	77,064.42	77,576.00	99.34%	Unemployment premiums not budgeted
6082 · Health & Welfare	206,292.42	281,344.00	73.32%	
6083 · Pension	42,504.76	50,418.00	84.31%	
6094 · Workers Compensation	30,768.87	34,303.00	89.7%	\$19484 = 2007 Audit adjustment
6130 · Insurance Expense	123,494.59	155,000.00	79.67%	
6151 · DSL Land Rent	83,814.59	90,825.00	92.28%	
6161 · Outside Services	248,728.09	133,470.00	186.36%	\$159,998 Dec storm repairs
6167 · Janitorial Services	14,472.20	23,225.00	62.31%	negotiated lower rate
6168 · Coveralls/ Uniforms	2,731.95	2,900.00	94.21%	Addl security hats/coats
6202 · Repairs and Maintenance	42,195.90	37,650.00	112.07%	\$18,400 Sunrise dock damage repair
6210 · Operating Materials & Supplies	58,532.85	119,010.00	49.18%	
6215 · Dredge Parts & Supplies	26,652.92	0.00	100.0%	New category - not budgeted

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6216 · Tools & Equipment	6,701.41	0.00	100.0%	New category - not budgeted
6261 · Fuel & Oil for Resale	524,180.75	746,511.00	70.22%	
6262 · Fuel & Oil	29,091.35	39,300.00	74.02%	
6263 · Fuel & Oil Dredge	26,976.45	25,000.00	107.91%	
6271 · Equipment Rental Expenses	9,121.15	2,500.00	364.85%	New copier not budgeted, CAT & manlift rentals for Chinook Bldg
6301 · Office Supplies	9,315.57	6,575.00	141.68%	New projector & dry erase boards, chairs for JC office
6302 · Postage & Shipping	3,128.51	4,625.00	67.64%	
6303 · Bank & Credit Card Fees	7,221.79	18,000.00	40.12%	
6304 · Printing	2,887.11	2,500.00	115.48%	Brochures for Expo
6401 · Utilities	519,959.64	522,000.00	99.61%	Water leak
6411 · Telephone Expense	18,828.11	18,900.00	99.62%	
6421 · Permits & Licenses	38,360.34	6,800.00	564.12%	Connect II fees not budgeted
6422 · Property & Other Taxes	1,364.30	9,300.00	14.67%	
6500 · Professional Fees	293,191.05	255,600.00	114.71%	Mgmt recruiting fees, security system evaluation not budgeted J.Farstad contract, Crest contract
6512 · Advertising and Promotion	8,482.87	2,200.00	385.59%	Ads for extra positions in mtce & security, monthly spotlight ads
6521 · Dues & Subscriptions	22,601.45	7,075.00	319.46%	Crest Dues 3x budgeted amount
6530 · Commission Expenses	11,925.00	13,500.00	88.33%	
6531 · Travel Expense	17,377.89	5,800.00	299.62%	Trips to Montana, Los Angeles , EXPO not budgeted
6532 · Meals and Entertainment	6,385.31	300.00	2,128.44%	J.Crider expenses not budgeted
6533 · Cruise Ship Expenses	21,095.06	48,000.00	43.95%	Seasonal
6534 · Trade Show & Conventions	5,672.23	3,800.00	149.27%	Expo not budgeted \$1950
6536 · Travel Washington DC	3,118.33	0.00	100.0%	Not budgeted
6539 · Staff Meetings & Mileage	7,289.18	1,150.00	633.84%	Consultant mileage not budgeted
6541 · Miscellaneous	1,465.26	850.00	172.38%	Includes gifts for DC trip not budgeted
6710 · Rent Expense	20,943.70	0.00	100.0%	New category - not budgeted
6800 · Capital Projects	1,253,925.14	6,179,013.00	20.29%	
7000 · Interest Expense	752,554.64	790,291.00	95.23%	
7500 · Principal Expense	699,309.07	728,656.00	95.97%	
7999 · Bad Debt	19,651.56	5,000.00	393.03%	
9191 · Intercompany Transfer - General	0.00	0.00	0.0%	
9198 · Intercompany Transfer- BIR Fund	0.00	0.00	0.0%	
Total Expense	6,210,566.13	11,533,020.00	53.85%	
Net Income	<u>206,993.32</u>			