

**APA**  
**Statement of Activities Summary Variance Analysis Discussion**  
**For the Years 2002 - 2004**  
**And 1Q05**

**2002**

APA General	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Consulting      Legal	83,519		
Consulting      Other	<u>16,978</u>		
Subtotal Consulting	100,497	59,450	(41,047)
Meetings	93,467	72,814	(20,653)
w/o A/R	<u>16,160</u>	<u>-</u>	<u>(16,160)</u>
	210,124	132,264	(77,860)

Negative variance of \$94,858 primarily attributable to above noted variances in consulting, meetings, and bad debt expense.

**2003**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Legal and Consulting	120,807	101,949	(18,858)
Office Rent	45,262	24,699	(20,563)
Legislative Conference	<u>21,834</u>	<u>17,000</u>	<u>(4,834)</u>
	187,903	143,648	(44,255)

Negative variance of \$39,495 primarily attributed to above items. The schedules shows other significant variances, positive and negative which are primarily attributable to classification differences (e.g. see Other, Dues and Subscriptions).

**2004**

Negative APA operations variance of approximately \$60,000 primarily attributable to \$13,000 reduction in revenue from loss of Petersburg, \$49,000 of benefit expense and \$28,000 of consulting (primarily legal).

**2005**

Most variances primarily attributed to timing differences between budget and actual. No significant variances noted; Legislative Conference approximately \$1,000 over budget and Associate Member dues exceeding budget.