

# **PORT OF SKAMANIA COUNTY**

## **December 2023 FINANCIAL REPORTS**

Cindy Bradley  
Finance Manager  
January 30, 2024

**Summary:**

In 2023, the Port demonstrated a favorable financial performance, revenues exceeding expenditures. The bank balances have grown by over \$315,400, contributing to the Port's financial security and facilitating future capital investments.

<b>Cash Balance</b>	<b>December 2023</b>	<b>December 2022</b>
Operating and Available for other Projects	<u>\$ 1,919,554</u>	<u>\$ 1,641,727</u>
<b>Restricted and Reserves:</b>		
Restricted Funds (Tenant Deposits)	\$ 150,811	\$ 150,144
Six months Operating Expenses + 12 months Long Term Debt	\$ 702,027	\$ 673,678
Operating Reserve (one-month operating expense)	<u>\$ 97,090</u>	<u>\$ 88,536</u>
Total Cash Balance:	<u>\$ 2,869,482</u>	<u>\$ 2,554,085</u>

**Budget and Grants:**

The large variances at Fiscal year end are due to \$2.075 million budgeted for the Cascades Business Park projects that did not occur this year.

\$300,000 Ecology Integrative Planning Grant – 252,378.39 has been paid to date.

\$47,000 Ecology IAA - \$13,059.65 has been paid to date.

**Notable income in December:**

- \$ 18,984.83 • Property tax was received
  - \$355,743.17 YTD representing 100.1% of the budgeted \$355,302.00.
- \$ 11,442.80 • LGIP interest income
- \$ 5,553.57 • Private Timber Harvest
- \$ 350.67 • DNR PILT NAP/NRCA

**Notable expenses in December:**

- \$ 2,415.71 • Tichenor Fire Alarm Testing – annual
- \$ 1,427.67 • River Point Fire Alarm Testing – annual
- \$ 2,176.72 • RAV4 Snow tires and wheels
- \$ 3,378.75 • Maul, Foster, Alongi – Ecology Phase II Grant
- \$ 1,900.91 • Sage accounting software annual fee
- \$ 1,024.80 • Washington State Auditor – Biennial Audit work for November
- \$ 1,077.00 • Man lift rental fee
- \$ 6,930.00 • 2023 Annual EDC Professional Service contract

**Delinquent Account Aging as of 01/09/2023:**

	<u>Current</u>	<u>30 days</u>	<u>31 – 90 days</u>	<u>91 – 180 days</u>	<u>Over 180 days</u>	<u>Total</u>
ACL		\$ 1,400.00				\$ 1,400.00

ACL continues to pay their invoices slow.

AQSC	\$3,030.04	\$ 2,019.39	\$ 5,979.80			\$ 11,029.23
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AQSC continues to pay their invoices slow. Spoke to Ruth at AQSC who stated that the payments are in process.

Ska Acupuncture			\$ 2,175.88	\$ 2,638.60		\$ 4,814.48
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Skamania Acupuncture has stayed current with approved payment plan.

Skunk Bros	\$ 4,101.49	\$ 3,674.53	\$1,379.78			\$ 9,155.80
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Skunk Bros. has stayed current with the approved payment plan.

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# CASH REPORTS

# Port of Skamania County

## Statement of Assets & Liabilities

As of: December 31, 2023

Assets

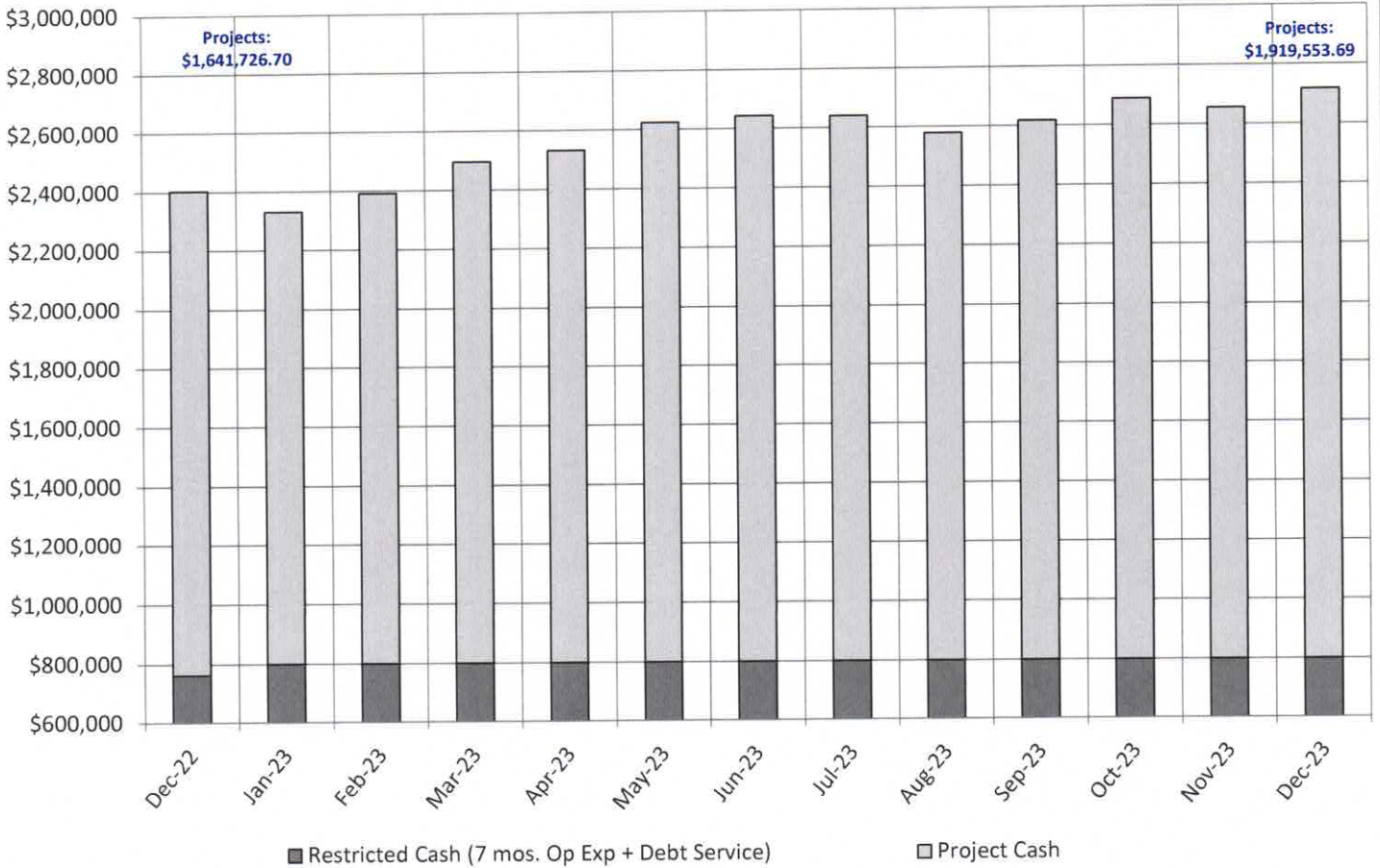
Current Assets

General Checking - Umpqua Bank	351,004.73	
Money Market - Umpqua Bank	28,220.97	
LGIP Investment	2,339,445.32	
<b>TOTAL Operating Revenue</b>		<b>2,718,671.02</b>
LGIP - Tenant Deposits	150,811.22	
<b>TOTAL Tenant Deposits</b>		<b>150,811.22</b>
<b>TOTAL Assets</b>		<b>2,869,482.24</b>

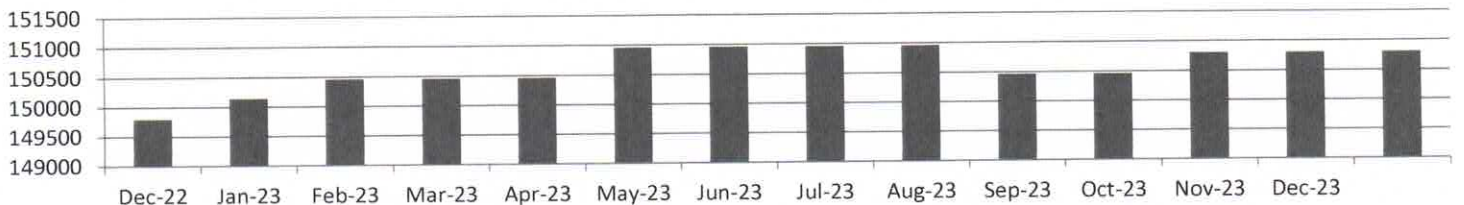
Fund Balance

Net Assets	2,554,084.99	
Excess of Revenue over Expenditures	315,397.25	
<b>TOTAL Fund Balance</b>		<b>2,869,482.24</b>
<b>TOTAL Liabilities &amp; Fund Balance</b>		<b>2,869,482.24</b>

### Operating Revenue



### Tenant Deposits



# STATEMENT OF REVENUES AND EXPENSES

## 2023 FISCAL YEAR END REPORTS

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*Fiscal year end Actual vs. Budget Fiscal year end  
Summary*

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*December - Statement of Revenue & Expenditures  
5-year trend*

*PAGE 4*

*Fiscal year end Statement of Revenue &  
Expenditures 5-year trend*

*PAGES 5 - 9*

*December  
- Detailed Statement of Revenue & Expenditures*

*PAGES 10-14*

*Fiscal year end Actual vs. Budget Fiscal year end Detail*

**Port of Skamania County**  
**Statement of Revenue & Expenditures**  
*Year-to-Date Variance, December 2023 - current month, Consolidated by account*

	<i>12 Month Ended December 31, 2023</i>	<i>12 Month Ended December 31, 2023 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>
Revenue			
MARINE TERMINAL REVENUES	95,021.10	141,443.00	(46,421.90)
CAPITAL CONTRIBUTIONS (Grants)	135,538.23	2,000,000.00	(1,864,461.77)
PROPERTY REVENUES	1,129,386.89	859,575.00	269,811.89
OTHER MISC RENTAL/LEASE REV	227,690.03	108,814.00	118,876.03
NONREVENUE (Loans,other)	849.99	0.00	849.99
NON-OPERATING REVENUES	492,240.36	376,302.00	115,938.36
TOTAL Revenue	<u>2,080,726.60</u>	<u>3,486,134.00</u>	<u>(1,405,407.40)</u>
Expenditures			
MARINE TERMINAL EXPENSES	27,569.21	45,913.00	18,343.79
PROPERTY EXPENSES	805,941.96	734,062.00	(71,879.96)
NONEXPENSE (Loans,Proj,other)	594,334.36	2,506,623.00	1,912,288.64
GENERAL & ADMIN EXPENSES	298,417.50	353,641.00	55,223.50
COMMISSIONERS EXPENSES	21,310.31	27,469.00	6,158.69
NON-OPERATING EXPENSES	17,755.74	31,362.00	13,606.26
TOTAL Expenditures	<u>1,765,329.08</u>	<u>3,699,070.00</u>	<u>1,933,740.92</u>
Excess of Revenue over Expenditures	<u>315,397.52</u>	<u>(212,936.00)</u>	<u>528,333.52</u>

***Port of Skamania County***  
***December Monthly Statement of Revenue & Expenditures***

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	9,064.15	10,931.63	5,276.44	0.00	3,985.95
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00	79,221.51	0.00
PROPERTY REVENUES	96,445.35	92,860.79	69,734.86	78,194.18	76,568.88
OTHER MISC RENTAL/LEASE REV	10,999.66	11,811.38	7,810.97	7,273.89	11,109.86
NONREVENUE (Loans,other)	0.00	343.42	500.00	0.00	2,700.00
NON-OPERATING REVENUES	36,423.54	21,642.45	29,045.80	13,777.80	5,787.47
<b>TOTAL Revenue</b>	<b>152,932.70</b>	<b>137,589.67</b>	<b>112,368.07</b>	<b>178,467.38</b>	<b>100,152.16</b>
Expenditures					
MARINE TERMINAL EXPENSES	1,762.45	2,683.22	2,429.87	244.45	1,883.30
PROPERTY EXPENSES	42,589.63	37,394.03	45,795.29	31,550.77	25,506.52
NONEXPENSE (Loans,Proj,other)	3,534.47	16,546.91	38,632.77	40,861.16	135,518.60
GENERAL & ADMIN EXPENSES	34,649.16	30,295.01	28,373.63	27,188.39	26,356.49
COMMISSIONERS EXPENSES	1,741.41	2,159.23	2,010.82	2,144.84	3,272.96
NON-OPERATING EXPENSES	4,697.16	417.27	4,549.74	470.12	5,442.01
<b>TOTAL Expenditures</b>	<b>88,974.28</b>	<b>89,495.67</b>	<b>121,792.12</b>	<b>102,459.73</b>	<b>197,979.88</b>
<b>Excess of Revenue over Expenditures</b>	<b>63,958.42</b>	<b>48,094.00</b>	<b>(9,424.05)</b>	<b>76,007.65</b>	<b>(97,827.72)</b>



***Port of Skamania County***  
***Year to Date - December Statement of Revenue & Expenditures***

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	95,021.10	145,040.49	34,069.19	5,782.31	41,724.71
CAPITAL CONTRIBUTIONS (Grants)	135,538.23	215,589.94	100,300.00	548,300.43	208,415.41
PROPERTY REVENUES	1,129,386.89	969,127.25	875,109.84	867,564.79	852,660.90
OTHER MISC RENTAL/LEASE REV	227,690.03	119,581.99	111,969.68	137,299.77	154,126.36
NONREVENUE (Loans,other)	849.99	6,843.72	6,642.00	4,430.00	265,850.00
NON-OPERATING REVENUES	492,240.36	406,637.61	639,773.18	351,731.43	347,758.85
<b>TOTAL Revenue</b>	<b>2,080,726.60</b>	<b>1,862,821.00</b>	<b>1,767,863.89</b>	<b>1,915,108.73</b>	<b>1,870,536.23</b>
Expenditures					
MARINE TERMINAL EXPENSES	27,569.21	41,992.59	23,599.29	6,307.45	30,333.07
PROPERTY EXPENSES	805,941.96	612,523.79	611,198.63	586,039.87	529,068.99
NONEXPENSE (Loans,Proj,other)	594,334.36	431,735.29	345,801.81	498,007.55	772,414.18
GENERAL & ADMIN EXPENSES	298,417.50	320,369.93	284,103.82	274,312.17	292,966.96
COMMISSIONERS EXPENSES	21,310.31	22,465.95	23,854.27	24,189.13	24,735.88
NON-OPERATING EXPENSES	17,755.74	14,203.09	21,795.98	20,294.95	19,885.14
<b>TOTAL Expenditures</b>	<b>1,765,329.08</b>	<b>1,443,290.64</b>	<b>1,310,353.80</b>	<b>1,409,151.12</b>	<b>1,669,404.22</b>
<b>Excess of Revenue over Expenditures</b>	<b>315,397.52</b>	<b>419,530.36</b>	<b>457,510.09</b>	<b>505,957.61</b>	<b>201,132.01</b>

**Port of Skamania County**  
**Statement of Revenue & Expenditures**  
*Month- and Year-to-Date, December 2023 - current month*

	<i>1 Month Ended December 31, 2023</i>		<i>12 Months Ended December 31, 2023</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	1,900.00	1.2 %	64,674.50	3.1 %
Other Docking Fees - 10% Admin	466.74	0.3 %	1,941.87	0.1 %
Dock Services Labor Reimb	2,030.00	1.3 %	8,986.00	0.4 %
Utility Reimbursement-Water	1,977.96	1.3 %	7,362.73	0.4 %
Utility Reimbursement-Refuse	2,689.45	1.8 %	12,056.00	0.6 %
<b>TOTAL STEVENSON LANDING REVENUES</b>	<b>9,064.15</b>	<b>5.9 %</b>	<b>95,021.10</b>	<b>4.6 %</b>
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	135,538.23	6.5 %
<b>TOTAL PROJECT GRANT REVENUES</b>	<b>0.00</b>	<b>0.0 %</b>	<b>135,538.23</b>	<b>6.5 %</b>
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	765.90	0.5 %	12,129.30	0.6 %
Rigging Loft-Elect Reimb	138.03	0.1 %	1,852.12	0.1 %
Tichenor Bldg-Sewer Reimb	1,629.47	1.1 %	21,844.32	1.0 %
Tichenor Bldg-Nat Gas Reimb	364.24	0.2 %	6,200.25	0.3 %
Beacon Rock-Prop Ins Reimb	0.00	0.0 %	2,698.08	0.1 %
Discovery 1-Prop Ins Reimb	796.83	0.5 %	8,636.68	0.4 %
Discovery 2-Prop Ins Reimb	884.82	0.6 %	8,833.66	0.4 %
Evergreen Bldg-Prop Ins Reimb	755.16	0.5 %	4,092.32	0.2 %
Old Saloon-Prop Ins Reimb	95.50	0.1 %	1,035.36	0.0 %
Rigging Loft-Prop Ins Reimb	55.84	0.0 %	606.80	0.0 %
Skye Bldg-Prop Ins Reimb	0.00	0.0 %	939.86	0.0 %
Stev Ind Bldg-Prop Ins Reimb	2,342.03	1.5 %	18,528.68	0.9 %
Tichenor Bldg-Prop Ins Reimb	903.47	0.6 %	11,125.44	0.5 %
<b>TOTAL PROPERTY LEASE USER CHARGES</b>	<b>8,731.29</b>	<b>5.7 %</b>	<b>98,522.87</b>	<b>4.7 %</b>
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	0.00	0.0 %	40,655.92	2.0 %
Discovery I Building	13,739.08	9.0 %	186,187.24	8.9 %
Teitzel Building (Discovery 2)	9,921.97	6.5 %	130,452.11	6.3 %
Evergreen Building	8,481.52	5.5 %	50,889.12	2.4 %
212 SW Cascade Ave	100.00	0.1 %	1,200.00	0.1 %
Old Saloon Building	1,051.20	0.7 %	17,815.50	0.9 %
Rigging Loft (Red Barn)	808.73	0.5 %	9,704.76	0.5 %
Skye Bldg	0.00	0.0 %	17,532.21	0.8 %
River Point Bldg (Stev Ind)	33,767.56	22.1 %	300,729.84	14.5 %
Cascades Business Park - Ground lease	2,121.80	1.4 %	25,214.40	1.2 %
Park Rentals	439.50	0.3 %	4,015.50	0.2 %
Wind River Business Park	0.00	0.0 %	34,943.99	1.7 %
<b>TOTAL PROP LEASE REVENUE</b>	<b>70,431.36</b>	<b>46.1 %</b>	<b>819,340.59</b>	<b>39.4 %</b>

TICHENOR LEASE REVENUE			-	
Tichenor Suite #40	443.11	0.3 %	12,400.58	0.6 %
Tichenor Suite #45	2,841.12	1.9 %	22,735.11	1.1 %
Fiber Lease Revenue	0.00	0.0 %	1,980.00	0.1 %
Tichenor Suite #50	1,847.39	1.2 %	22,832.75	1.1 %
Tichenor Suite #60	740.35	0.5 %	12,387.12	0.6 %
Tichenor Suite #65	2,062.03	1.3 %	24,744.36	1.2 %
Tichenor Suite #70	1,956.20	1.3 %	23,040.71	1.1 %
Tichenor Suite #85	2,230.33	1.5 %	26,763.96	1.3 %
Tichenor Suite #90	814.08	0.5 %	12,461.88	0.6 %
Tichenor Suite #105	2,230.33	1.5 %	26,763.96	1.3 %
Tichenor Suite #110	2,117.76	1.4 %	25,413.00	1.2 %
TOTAL TICHENOR LEASE REVENUE	17,282.70	11.3 %	211,523.43	10.2 %
OTHER MISC LEASE REVENUE			-	
Leasehold Taxes from Tenants	10,999.66	7.2 %	123,824.59	6.0 %
Misc Operating Revenue	0.00	0.0 %	103,865.44	5.0 %
TOTAL OTHER MISC LEASE REV	10,999.66	7.2 %	227,690.03	10.9 %
OTHER NONREVENUE			-	
Tenant Security Deposits	0.00	0.0 %	849.99	0.0 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	849.99	0.0 %
NON-OPERATING REVENUES			-	
Investment Interest-MMA	11,442.80	7.5 %	109,383.17	5.3 %
Property Tax Revenues	18,984.83	12.4 %	355,743.17	17.1 %
DNR PILT NAP/NRCA Rev	350.67	0.2 %	5,725.41	0.3 %
Private Timber Harvest Tax Rev	5,555.57	3.6 %	19,081.12	0.9 %
Leasehold Tax from State	0.00	0.0 %	1,565.83	0.1 %
Other Non-Operating Revenues	89.67	0.1 %	741.66	0.0 %
TOTAL NON-OPERATING REVENUES	36,423.54	23.8 %	492,240.36	23.7 %
TOTAL Revenue	152,932.70	100.0 %	2,080,726.60	100.0 %

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	500.65	0.0 %
Supplies-Stev Landing	0.00	0.0 %	163.09	0.0 %
Util-Electricity-Stev Landing	138.94	0.1 %	1,612.28	0.1 %
Util-Water Exp-Stev Land	772.11	0.5 %	12,473.29	0.6 %
Util-Garbage Exp-Stev Land	851.40	0.6 %	12,819.90	0.6 %
<b>TOTAL STEV LANDING EXPENSES</b>	<b>1,762.45</b>	<b>1.2 %</b>	<b>27,569.21</b>	<b>1.3 %</b>

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	0.00	0.0 %	800.00	0.0 %
BRGC/BNSF Property Agreement Exp	1,266.78	0.8 %	1,266.78	0.1 %
Army Corp Building Lease	0.00	0.0 %	29,000.00	1.4 %
<b>TOTAL OTHER PROPERTY LEASE OPS</b>	<b>1,266.78</b>	<b>0.8 %</b>	<b>31,066.78</b>	<b>1.5 %</b>

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	16,242.00	10.6 %	179,759.69	8.6 %
Overtime-Maint Exp	0.00	0.0 %	63.00	0.0 %
Payroll Tax-Maint Exp	895.70	0.6 %	13,415.47	0.6 %
Worker's Comp-Maint Exp	0.00	0.0 %	7,442.21	0.4 %
Unemployment-Maint Exp	0.00	0.0 %	388.80	0.0 %
PERS Retirement-Maint Exp	1,547.85	1.0 %	17,369.14	0.8 %
Health Ins-Maint Exp	4,174.36	2.7 %	50,092.32	2.4 %
VEBA-Maint Exp	582.00	0.4 %	4,850.00	0.2 %
Discovery 1 Sup-Maint Exp	0.00	0.0 %	123.76	0.0 %
Discovery 2 Sup-Maint Exp	347.79	0.2 %	2,785.08	0.1 %
Evergreen Bldg Sup-Maint Exp	0.00	0.0 %	111.99	0.0 %
212 Cascade Ave Sup-Maint Exp	0.00	0.0 %	606.43	0.0 %
Old Saloon Supplies-Maint Exp	0.00	0.0 %	1,912.59	0.1 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,109.42	0.1 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	78.59	0.0 %
Stev Ind Bldg Sup-Maint Exp	1,569.19	1.0 %	5,261.56	0.3 %
Tichenor Supplies-Maint Exp	3,542.18	2.3 %	10,547.38	0.5 %
Park Grnds Supplies-Maint Exp	608.59	0.4 %	18,692.47	0.9 %
Shop Bldg Supplies-Maint Exp	743.59	0.5 %	2,964.10	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	651.00	0.4 %	8,613.41	0.4 %
Cascades Bus Park Sup-Maint	0.00	0.0 %	282.05	0.0 %
Boat Launch Supplies-Maint Exp	43.90	0.0 %	43.90	0.0 %
Tools-Maint Exp	0.00	0.0 %	1,157.78	0.1 %
Janitorial Supplies-Maint Exp	133.04	0.1 %	3,768.03	0.2 %
Fuel-Maint Exp	1,289.09	0.8 %	10,903.01	0.5 %
Automotive-Maint Exp	2,213.32	1.4 %	7,061.73	0.3 %
Uniforms-Maint Exp	159.38	0.1 %	584.53	0.0 %
Machinery & Equipment - Maint Exp	0.00	0.0 %	1,101.71	0.1 %
Equip Rentals-Maint Exp	0.00	0.0 %	2,294.01	0.1 %
Insurance-Property Maint Exp	0.00	0.0 %	111,741.00	5.4 %
<b>TOTAL PROPERTY LEASE MAINT EXPENSES</b>	<b>34,742.98</b>	<b>22.7 %</b>	<b>465,160.96</b>	<b>22.4 %</b>

PROPERTY UTILITY EXPENSES			-	
212 Cascade Ave-Water Exp	37.04	0.0 %	509.04	0.0 %
Rigging Loft-Water Exp	37.04	0.0 %	442.72	0.0 %
Tichenor-Water Exp	782.59	0.5 %	10,984.55	0.5 %
Park-Water Exp	737.86	0.5 %	11,919.13	0.6 %
Discovery 1-Electricity Exp	0.00	0.0 %	102,512.31	4.9 %
212 Cascade-Electricity Exp	139.71	0.1 %	2,730.86	0.1 %
Rigging Loft-Electricity Exp	306.73	0.2 %	4,115.83	0.2 %
Tichenor Bldg-Electricity Exp	796.72	0.5 %	10,081.15	0.5 %
Electricity Exp-Parks & Grnds	212.31	0.1 %	2,450.79	0.1 %
WRBP - Electricity Exp	139.71	0.1 %	1,778.47	0.1 %
212 Cascade Ave-Sewer Exp	116.46	0.1 %	1,465.59	0.1 %
Rigging Loft-Sewer Exp	116.46	0.1 %	1,382.33	0.1 %
Tichenor Bldg-Sewer Exp	1,661.64	1.1 %	23,402.16	1.1 %
Sewer Exp-Parks & Grounds	358.51	0.2 %	4,477.26	0.2 %
Garbage Exp-Parks & Grounds	92.35	0.1 %	2,219.91	0.1 %
Tichenor Bldg-Nat Gas Exp	1,044.74	0.7 %	6,900.81	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	6,579.87	4.3 %	187,372.91	9.0 %
OTHER PROPERTY EXPENSES			-	
Returned Tenant Deposits	0.00	0.0 %	500.00	0.0 %
Leasehold Taxes Expense	0.00	0.0 %	121,841.31	5.9 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	122,341.31	5.9 %
DEBT REDEMPTION-PRINCIPAL			-	
Prin-CTED-126 Cascade Ave	0.00	0.0 %	11,271.58	0.5 %
WIB/EDC - Line of Credit	0.00	0.0 %	180,593.47	8.7 %
Prin-WIB-Discovery 2	0.00	0.0 %	18,840.66	0.9 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.67	3.3 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	278,372.38	13.4 %
GENERAL PROJECTS EXPENSES			-	
Rigging Loft	0.00	0.0 %	5,869.65	0.3 %
Sprinkler Maintenance	0.00	0.0 %	8,660.47	0.4 %
NB PARCEL 2 Cascades Bus Park	3,534.47	2.3 %	143,087.84	6.9 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	24,866.95	1.2 %
TOTAL GENERAL PROJECTS EXPENSES	3,534.47	2.3 %	182,484.91	8.8 %
BOAT LAUNCH EXPENSES			-	
Boat Launch Proj Exp	0.00	0.0 %	99,180.93	4.8 %
TOTAL BOAT LAUNCH EXPENSES	0.00	0.0 %	99,180.93	4.8 %
EQUIPMENT PURCHASES			-	
Office Equipment Purchases	0.00	0.0 %	3,640.78	0.2 %
Equipment Purchase	0.00	0.0 %	30,655.36	1.5 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	34,296.14	1.6 %

SALARIES & BENEFITS-ADMIN			-	
Salaries-Administrative Exp	9,163.70	6.0 %	109,911.72	5.3 %
Payroll Tax-Administrative Expense	650.81	0.4 %	9,077.54	0.4 %
Worker's Comp-Admin Expense	0.00	0.0 %	461.74	0.0 %
Unemployment-Admin Expense	0.00	0.0 %	182.52	0.0 %
PERS Retirement-Admin Exp	873.30	0.6 %	10,903.16	0.5 %
Health Insur-Admin Expense	970.10	0.6 %	11,641.20	0.6 %
VEBA-Admin Expense	194.00	0.1 %	2,328.00	0.1 %
Paid Family Medical Leave	0.00	0.0 %	1,603.28	0.1 %
<b>TOTAL SALARIES &amp; BENEFITS-ADMIN</b>	<b>11,851.91</b>	<b>7.7 %</b>	<b>146,109.16</b>	<b>7.0 %</b>
OUTSIDE SERVICES-GEN & ADMIN			-	
Auditing-Gen & Admin	1,949.80	1.3 %	4,462.30	0.2 %
Professional Serv-Gen Admin	7,853.09	5.1 %	94,472.12	4.5 %
<b>TOTAL OUTSIDE SERVICES-GEN &amp; ADMIN</b>	<b>9,802.89</b>	<b>6.4 %</b>	<b>98,934.42</b>	<b>4.8 %</b>
G & A EXPENSES			-	
Legal Fees-G&A Exp	1,120.00	0.7 %	8,276.00	0.4 %
Office Supplies-G&A Exp	2,014.25	1.3 %	3,242.45	0.2 %
Equipment - G&A Exp	1,077.00	0.7 %	1,141.77	0.1 %
Admin Travel-G&A Expense	563.63	0.4 %	3,903.13	0.2 %
Professional Develop-G&A Exp	100.00	0.1 %	3,320.00	0.2 %
Legal Advertising-G&A Expense	7.90	0.0 %	174.10	0.0 %
Marketing Advertising-G&A Exp	95.70	0.1 %	1,033.20	0.0 %
Membership/Dues-G&A Exp	7,573.97	5.0 %	16,718.60	0.8 %
Administrative-G&A Expense	261.91	0.2 %	4,131.73	0.2 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	55.00	0.0 %
Publications-G&A Exp	0.00	0.0 %	30.00	0.0 %
Postage-G&A Expense	0.00	0.0 %	278.00	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	255.68	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	1,044.71	0.1 %
Telecommunications-G&A Expense	180.00	0.1 %	3,868.80	0.2 %
IT Expenses	0.00	0.0 %	5,900.75	0.3 %
<b>TOTAL G &amp; A EXPENSES</b>	<b>12,994.36</b>	<b>8.5 %</b>	<b>53,373.92</b>	<b>2.6 %</b>
COMMISSIONER'S EXPENSES			-	
Commissioners Mtg Comp	384.00	0.3 %	4,992.00	0.2 %
Commissioners Salaries	855.00	0.6 %	10,260.00	0.5 %
FICA-Commissioners	29.37	0.0 %	381.83	0.0 %
Health Ins - Commissioners	473.04	0.3 %	5,676.48	0.3 %
<b>TOTAL COMMISSIONERS EXPENSES</b>	<b>1,741.41</b>	<b>1.1 %</b>	<b>21,310.31</b>	<b>1.0 %</b>
NON-OPERATING EXPENSES			-	
Interest-WIB-Discovery 2	0.00	0.0 %	2,689.34	0.1 %
Interest - WIB/EDC Line of Credit	0.00	0.0 %	4,995.65	0.2 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	636.92	0.0 %
Interest-CERB-Discovery 2	0.00	0.0 %	4,736.67	0.2 %
Election Expense	4,697.16	3.1 %	4,697.16	0.2 %
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>4,697.16</b>	<b>3.1 %</b>	<b>17,755.74</b>	<b>0.9 %</b>
<b>TOTAL Expenditures</b>	<b>88,974.28</b>	<b>58.2 %</b>	<b>1,765,329.08</b>	<b>84.8 %</b>
Excess of Revenue over Expenditures	63,958.42	41.8 %	315,397.52	15.2 %

**Port of Skamania County**  
**Statement of Revenue & Expenditures**  
*Year-to-Date Variance, December 2023 - current month*

	<i>12 Months Ended December 31, 2023</i>	<i>12 Months Ended December 31, 2023 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	64,674.50	74,693.00	(10,018.50)	-13.4 %
Other Docking Fees - 10% Admin	1,941.87	6,068.00	(4,126.13)	-68.0 %
Dock Services Labor Reimb	8,986.00	16,269.00	(7,283.00)	-44.8 %
Utility Reimbursement-Water	7,362.73	17,765.00	(10,402.27)	-58.6 %
Utility Reimbursement-Refuse	12,056.00	26,648.00	(14,592.00)	-54.8 %
<b>TOTAL STEVENSON LANDING REVENUES</b>	<b>95,021.10</b>	<b>141,443.00</b>	<b>(46,421.90)</b>	<b>-32.8 %</b>
PROJECT GRANT REVENUES				
Project - Grant Revenues	135,538.23	2,000,000.00	(1,864,461.77)	-93.2 %
<b>TOTAL PROJECT GRANT REVENUES</b>	<b>135,538.23</b>	<b>2,000,000.00</b>	<b>(1,864,461.77)</b>	<b>-93.2 %</b>
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	12,129.30	11,400.00	729.30	6.4 %
Rigging Loft-Elect Reimb	1,852.12	1,500.00	352.12	23.5 %
Tichenor Bldg-Sewer Reimb	21,844.32	21,900.00	(55.68)	-0.3 %
Tichenor Bldg-Nat Gas Reimb	6,200.25	4,180.00	2,020.25	48.3 %
Beacon Rock-Prop Ins Reimb	2,698.08	2,240.00	458.08	20.5 %
Discovery 1-Prop Ins Reimb	8,636.68	8,700.00	(63.32)	-0.7 %
Discovery 2-Prop Ins Reimb	8,833.66	8,400.00	433.66	5.2 %
Evergreen Bldg-Prop Ins Reimb	4,092.32	3,780.00	312.32	8.3 %
Old Saloon-Prop Ins Reimb	1,035.36	900.00	135.36	15.0 %
Rigging Loft-Prop Ins Reimb	606.80	600.00	6.80	1.1 %
Skye Bldg-Prop Ins Reimb	939.86	900.00	39.86	4.4 %
Stev Ind Bldg-Prop Ins Reimb	18,528.68	17,100.00	1,428.68	8.4 %
Tichenor Bldg-Prop Ins Reimb	11,125.44	8,400.00	2,725.44	32.4 %
<b>TOTAL PROPERTY LEASE USER CHARGES</b>	<b>98,522.87</b>	<b>90,000.00</b>	<b>8,522.87</b>	<b>9.5 %</b>
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	40,655.92	28,051.00	12,604.92	44.9 %
Discovery I Building	186,187.24	76,104.00	110,083.24	144.6 %
Teitzel Building (Discovery 2)	130,452.11	112,266.00	18,186.11	16.2 %
Evergreen Building	50,889.12	46,989.00	3,900.12	8.3 %
212 SW Cascade Ave	1,200.00	1,200.00	0.00	
Old Saloon Building	17,815.50	16,450.00	1,365.50	8.3 %
Rigging Loft (Red Barn)	9,704.76	8,961.00	743.76	8.3 %
Skye Bldg	17,532.21	16,416.00	1,116.21	6.8 %
River Point Bldg (Stev Ind)	300,729.84	250,501.00	50,228.84	20.1 %
Cascades Business Park - Ground lease	25,214.40	24,720.00	494.40	2.0 %
Park Rentals	4,015.50	0.00	4,015.50	
Wind River Business Park	34,943.99	0.00	34,943.99	
<b>TOTAL PROP LEASE REVENUE</b>	<b>819,340.59</b>	<b>581,658.00</b>	<b>237,682.59</b>	<b>40.9 %</b>

	<i>12 Months Ended December 31, 2023</i>	<i>12 Months Ended December 31, 2023 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>TICHENOR LEASE REVENUE</b>				
Tichenor Suite #40	12,400.58	18,254.00	(5,853.42)	-32.1 %
Tichenor Suite #45	22,735.11	18,956.00	3,779.11	19.9 %
Fiber Lease Revenue	1,980.00	0.00	1,980.00	
Tichenor Suite #50	22,832.75	21,029.00	1,803.75	8.6 %
Tichenor Suite #60	12,387.12	11,437.00	950.12	8.3 %
Tichenor Suite #65	24,744.36	22,848.00	1,896.36	8.3 %
Tichenor Suite #70	23,040.71	14,935.00	8,105.71	54.3 %
Tichenor Suite #85	26,763.96	24,713.00	2,050.96	8.3 %
Tichenor Suite #90	12,461.88	7,567.00	4,894.88	64.7 %
Tichenor Suite #105	26,763.96	24,713.00	2,050.96	8.3 %
Tichenor Suite #110	25,413.00	23,465.00	1,948.00	8.3 %
<b>TOTAL TICHENOR LEASE REVENUE</b>	<b>211,523.43</b>	<b>187,917.00</b>	<b>23,606.43</b>	<b>12.6 %</b>
<b>OTHER MISC LEASE REVENUE</b>				
Leasehold Taxes from Tenants	123,824.59	98,814.00	25,010.59	25.3 %
Misc Operating Revenue	103,865.44	10,000.00	93,865.44	938.7 %
<b>TOTAL OTHER MISC LEASE REV</b>	<b>227,690.03</b>	<b>108,814.00</b>	<b>118,876.03</b>	<b>109.2 %</b>
<b>OTHER NONREVENUE</b>				
Tenant Security Deposits	849.99	0.00	849.99	
<b>TOTAL OTHER NONREVENUE</b>	<b>849.99</b>	<b>0.00</b>	<b>849.99</b>	
<b>NON-OPERATING REVENUES</b>				
Investment Interest-MMA	109,383.17	2,000.00	107,383.17	5369.2 %
Property Tax Revenues	355,743.17	355,302.00	441.17	0.1 %
DNR PILT NAP/NRCA Rev	5,725.41	1,000.00	4,725.41	472.5 %
Private Timber Harvest Tax Rev	19,081.12	17,000.00	2,081.12	12.2 %
Leasehold Tax from State	1,565.83	1,000.00	565.83	56.6 %
Other Non-Operating Revenues	741.66	0.00	741.66	
<b>TOTAL NON-OPERATING REVENUES</b>	<b>492,240.36</b>	<b>376,302.00</b>	<b>115,938.36</b>	<b>30.8 %</b>
<b>TOTAL Revenue</b>	<b>2,080,726.60</b>	<b>3,486,134.00</b>	<b>(1,405,407.40)</b>	<b>-40.3 %</b>



	<i>12 Months Ended December 31, 2023</i>	<i>12 Months Ended December 31, 2023 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
Expenditures				
STEV LANDING EXPENSES				
Outside Serv/Maint-Stev Land	500.65	0.00	(500.65)	
Supplies-Stev Landing	163.09	0.00	(163.09)	
Util-Electricity-Stev Landing	1,612.28	1,500.00	(112.28)	-7.5 %
Util-Water Exp-Stev Land	12,473.29	17,765.00	5,291.71	29.8 %
Util-Garbage Exp-Stev Land	12,819.90	26,648.00	13,828.10	51.9 %
<b>TOTAL STEV LANDING EXPENSES</b>	<b>27,569.21</b>	<b>45,913.00</b>	<b>18,343.79</b>	<b>40.0 %</b>
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	800.00	800.00	0.00	
BRGC/BNSF Property Agreement Exp	1,266.78	1,200.00	(66.78)	-5.6 %
Army Corp Building Lease	29,000.00	0.00	(29,000.00)	
<b>TOTAL OTHER PROPERTY LEASE OPS</b>	<b>31,066.78</b>	<b>2,000.00</b>	<b>(29,066.78)</b>	<b>-1453.3 %</b>
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	179,759.69	197,600.00	17,840.31	9.0 %
Overtime-Maint Exp	63.00	7,800.00	7,737.00	99.2 %
Payroll Tax-Maint Exp	13,415.47	15,713.00	2,297.53	14.6 %
Worker's Comp-Maint Exp	7,442.21	10,137.00	2,694.79	26.6 %
Unemployment-Maint Exp	388.80	415.00	26.20	6.3 %
PERS Retirement-Maint Exp	17,369.14	21,903.00	4,533.86	20.7 %
Health Ins-Maint Exp	50,092.32	62,562.00	12,469.68	19.9 %
VEBA-Maint Exp	4,850.00	6,984.00	2,134.00	30.6 %
Outside Services/Maintenance	0.00	500.00	500.00	100.0 %
BRGC Supplies-Maint Exp	0.00	1,000.00	1,000.00	100.0 %
Discovery I Sup-Maint Exp	123.76	2,000.00	1,876.24	93.8 %
Discovery 2 Sup-Maint Exp	2,785.08	5,000.00	2,214.92	44.3 %
Evergreen Bldg Sup-Maint Exp	111.99	5,000.00	4,888.01	97.8 %
212 Cascade Ave Sup-Maint Exp	606.43	3,000.00	2,393.57	79.8 %
Old Saloon Supplies-Maint Exp	1,912.59	1,000.00	(912.59)	-91.3 %
Rigging Loft Sup-Maint Exp	1,109.42	1,500.00	390.58	26.0 %
Skye Bldg Supplies-Maint Exp	78.59	5,000.00	4,921.41	98.4 %
Stev Ind Bldg Sup-Maint Exp	5,261.56	6,500.00	1,238.44	19.1 %
Tichenor Supplies-Maint Exp	10,547.38	15,000.00	4,452.62	29.7 %
Park Grnds Supplies-Maint Exp	18,692.47	15,000.00	(3,692.47)	-24.6 %
21 Cascade Supplies-Maint Exp	0.00	200.00	200.00	100.0 %
Shop Bldg Supplies-Maint Exp	2,964.10	3,500.00	535.90	15.3 %
Vacant Lands Sup-Maint Exp	35.80	200.00	164.20	82.1 %
Wind River Bus Park Sup-Maint	8,613.41	8,000.00	(613.41)	-7.7 %
Cascades Bus Park Sup-Maint	282.05	1,000.00	717.95	71.8 %
Boat Launch Supplies-Maint Exp	43.90	1,000.00	956.10	95.6 %
Tools-Maint Exp	1,157.78	2,500.00	1,342.22	53.7 %
Janitorial Supplies-Maint Exp	3,768.03	4,000.00	231.97	5.8 %
Fuel-Maint Exp	10,903.01	6,000.00	(4,903.01)	-81.7 %
Automotive-Maint Exp	7,061.73	2,600.00	(4,461.73)	-171.6 %
Uniforms-Maint Exp	584.53	1,000.00	415.47	41.5 %
Machinery & Equipment - Maint Exp	1,101.71	3,500.00	2,398.29	68.5 %
Equip Rentals-Maint Exp	2,294.01	1,000.00	(1,294.01)	-129.4 %
Insurance-Property Maint Exp	111,741.00	116,634.00	4,893.00	4.2 %
<b>TOTAL PROPERTY LEASE MAINT EXPENSES</b>	<b>465,160.96</b>	<b>534,748.00</b>	<b>69,587.04</b>	<b>13.0 %</b>

	<i>12 Months Ended December 31, 2023</i>	<i>12 Months Ended December 31, 2023 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>PROPERTY UTILITY EXPENSES</b>				
212 Cascade Ave-Water Exp	509.04	600.00	90.96	15.2 %
Rigging Loft-Water Exp	442.72	480.00	37.28	7.8 %
Tichenor-Water Exp	10,984.55	12,500.00	1,515.45	12.1 %
Park-Water Exp	11,919.13	12,500.00	580.87	4.6 %
Discovery 1-Electricity Exp	102,512.31	8,120.00	(94,392.31)	-1162.5 %
212 Cascade-Electricity Exp	2,730.86	4,000.00	1,269.14	31.7 %
Rigging Loft-Electricity Exp	4,115.83	4,000.00	(115.83)	-2.9 %
Tichenor Bldg-Electricity Exp	10,081.15	11,000.00	918.85	8.4 %
Electricity Exp-Parks & Grnds	2,450.79	3,500.00	1,049.21	30.0 %
WRBP - Electricity Exp	1,778.47	3,000.00	1,221.53	40.7 %
212 Cascade Ave-Sewer Exp	1,465.59	1,400.00	(65.59)	-4.7 %
Rigging Loft-Sewer Exp	1,382.33	1,400.00	17.67	1.3 %
Tichenor Bldg-Sewer Exp	23,402.16	25,000.00	1,597.84	6.4 %
Sewer Exp-Parks & Grounds	4,477.26	4,500.00	22.74	0.5 %
Garbage Exp-Parks & Grounds	2,219.91	2,000.00	(219.91)	-11.0 %
Tichenor Bldg-Nat Gas Exp	6,900.81	4,500.00	(2,400.81)	-53.4 %
<b>TOTAL PROPERTY UTILITY EXPENSES</b>	<b>187,372.91</b>	<b>98,500.00</b>	<b>(88,872.91)</b>	<b>-90.2 %</b>
<b>OTHER PROPERTY EXPENSES</b>				
Returned Tenant Deposits	500.00	0.00	(500.00)	
Leasehold Taxes Expense	121,841.31	98,814.00	(23,027.31)	-23.3 %
<b>TOTAL OTHER PROPERTY EXPENSES</b>	<b>122,341.31</b>	<b>98,814.00</b>	<b>(23,527.31)</b>	<b>-23.8 %</b>
<b>DEBT REDEMPTION-PRINCIPAL</b>				
Prin-CTED-126 Cascade Ave	11,271.58	11,274.00	2.42	0.0 %
WIB/EDC - Line of Credit	180,593.47	8,353.00	(172,240.47)	-2062.0 %
Prin-WIB-Discovery 2	18,840.66	18,829.00	(11.66)	-0.1 %
Prin-CERB-Discovery 2	67,666.67	67,667.00	0.33	0.0 %
<b>TOTAL DEBT REDEMPTION-PRINCIPAL</b>	<b>278,372.38</b>	<b>106,123.00</b>	<b>(172,249.38)</b>	<b>-162.3 %</b>
<b>GENERAL PROJECTS EXPENSES</b>				
Rigging Loft	5,869.65	0.00	(5,869.65)	
Riverpoint - Capital Repair	0.00	20,000.00	20,000.00	100.0 %
Sprinkler Maintenance	8,660.47	30,000.00	21,339.53	71.1 %
NB PARCEL 2 Cascades Bus Park	143,087.84	2,075,000.00	1,931,912.16	93.1 %
Capital Repairs-Maintenance	0.00	27,500.00	27,500.00	100.0 %
Wind River Business Park - Waterline Prj	24,866.95	0.00	(24,866.95)	
<b>TOTAL GENERAL PROJECTS EXPENSES</b>	<b>182,484.91</b>	<b>2,152,500.00</b>	<b>1,970,015.09</b>	<b>91.5 %</b>
<b>BOAT LAUNCH EXPENSES</b>				
Boat Launch Proj Exp	99,180.93	200,000.00	100,819.07	50.4 %
<b>TOTAL BOAT LAUNCH EXPENSES</b>	<b>99,180.93</b>	<b>200,000.00</b>	<b>100,819.07</b>	<b>50.4 %</b>
<b>EQUIPMENT PURCHASES</b>				
Office Equipment Purchases	3,640.78	4,000.00	359.22	9.0 %
Office Furniture Purchase	0.00	4,000.00	4,000.00	100.0 %
Equipment Purchase	30,655.36	40,000.00	9,344.64	23.4 %
<b>TOTAL EQUIPMENT PURCHASES</b>	<b>34,296.14</b>	<b>48,000.00</b>	<b>13,703.86</b>	<b>28.5 %</b>

*12 Months Ended  
December 31, 2023*

*12 Months Ended  
December 31, 2023  
Budget*

*Variance  
Fav/<Unf>*

*% Var*

**SALARIES & BENEFITS-ADMIN**

Salaries-Administrative Exp	109,911.72	109,964.00	52.28	0.0 %
Payroll Tax-Administrative Expense	9,077.54	8,412.00	(665.54)	-7.9 %
Worker's Comp-Admin Expense	461.74	513.00	51.26	10.0 %
Unemployment-Admin Expense	182.52	191.00	8.48	4.4 %
PERS Retirement-Admin Exp	10,903.16	11,761.00	857.84	7.3 %
Health Insur-Admin Expense	11,641.20	11,785.00	143.80	1.2 %
VEBA-Admin Expense	2,328.00	2,328.00	0.00	
Paid Family Medical Leave	1,603.28	1,200.00	(403.28)	-33.6 %
<b>TOTAL SALARIES &amp; BENEFITS-ADMIN</b>	<b>146,109.16</b>	<b>146,154.00</b>	<b>44.84</b>	<b>0.0 %</b>

**OUTSIDE SERVICES-GEN & ADMIN**

Auditing-Gen & Admin	4,462.30	8,000.00	3,537.70	44.2 %
Professional Serv-Gen Admin	94,472.12	100,237.00	5,764.88	5.8 %
<b>TOTAL OUTSIDE SERVICES-GEN &amp; ADMIN</b>	<b>98,934.42</b>	<b>108,237.00</b>	<b>9,302.58</b>	<b>8.6 %</b>

**G & A EXPENSES**

Legal Fees-G&A Exp	8,276.00	25,000.00	16,724.00	66.9 %
Legal Fees-G&A Exp-WRBP	0.00	500.00	500.00	100.0 %
Office Supplies-G&A Exp	3,242.45	5,400.00	2,157.55	40.0 %
Equipment - G&A Exp	1,141.77	1,000.00	(141.77)	-14.2 %
Admin Travel-G&A Expense	3,903.13	10,000.00	6,096.87	61.0 %
Professional Develop-G&A Exp	3,320.00	5,000.00	1,680.00	33.6 %
Legal Advertising-G&A Expense	174.10	1,200.00	1,025.90	85.5 %
Marketing Advertising-G&A Exp	1,033.20	10,000.00	8,966.80	89.7 %
Membership/Dues-G&A Exp	16,718.60	15,000.00	(1,718.60)	-11.5 %
Administrative-G&A Expense	4,131.73	2,000.00	(2,131.73)	-106.6 %
Marketing & Eco Dev-G&A Exp	55.00	100.00	45.00	45.0 %
Publications-G&A Exp	30.00	50.00	20.00	40.0 %
Postage-G&A Expense	278.00	500.00	222.00	44.4 %
Safety Program-G&A Expense	255.68	1,400.00	1,144.32	81.7 %
State Use Tax-G&A Exp	1,044.71	10,000.00	8,955.29	89.6 %
Miscellaneous G & A Exp	0.00	100.00	100.00	100.0 %
Telecommunications-G&A Expense	3,868.80	3,000.00	(868.80)	-29.0 %
IT Expenses	5,900.75	9,000.00	3,099.25	34.4 %
<b>TOTAL G &amp; A EXPENSES</b>	<b>53,373.92</b>	<b>99,250.00</b>	<b>45,876.08</b>	<b>46.2 %</b>

**COMMISSIONER'S EXPENSES**

Commissioners Mtg Comp	4,992.00	9,984.00	4,992.00	50.0 %
Commissioners Salaries	10,260.00	10,260.00	0.00	
FICA-Commissioners	381.83	1,549.00	1,167.17	75.3 %
Health Ins - Commissioners	5,676.48	5,676.00	(0.48)	0.0 %
<b>TOTAL COMMISSIONERS EXPENSES</b>	<b>21,310.31</b>	<b>27,469.00</b>	<b>6,158.69</b>	<b>22.4 %</b>

**NON-OPERATING EXPENSES**

Interest-WIB-Discovery 2	2,689.34	2,701.00	11.66	0.4 %
Interest - WIB/EDC Line of Credit	4,995.65	5,290.00	294.35	5.6 %
Interest-CTED-126 Cascade Ave	636.92	634.00	(2.92)	-0.5 %
Interest-CERB-Discovery 2	4,736.67	4,737.00	0.33	0.0 %
State Audit	0.00	8,000.00	8,000.00	100.0 %
Election Expense	4,697.16	10,000.00	5,302.84	53.0 %
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>17,755.74</b>	<b>31,362.00</b>	<b>13,606.26</b>	<b>43.4 %</b>

**TOTAL Expenditures**

<b>1,765,329.08</b>	<b>3,699,070.00</b>	<b>1,933,740.92</b>	<b>52.3 %</b>
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**Excess of Revenue over Expenditures**

<b>315,397.52</b>	<b>(212,936.00)</b>	<b>528,333.52</b>	<b>248.1 %</b>
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