

PORT OF SKAMANIA COUNTY

July 2023 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
August 15, 2023

Summary:

Total revenues for July were \$136,788.46 and expenditures were \$140,719.39, netting excess expenses over revenues in the amount of \$3,930.93.

July Operating Revenues are \$123,112.33 and Operating Expenses are \$113,848.25, netting \$9,264.08 in Operating revenues over Operating expenses.

July Non-Operating Revenue is \$13,676.13 and Non-operating Expenses are \$26,871.14, netting \$13,195.01 in Non-operating expenses over Non-operating revenues. (Grants, Loans, and Projects)

Cash Balance	July 2023	July 2022
Operating and Available for other Projects	\$ 1,841,202.36	\$1,429,743.25
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 150,961.22	\$ 151,029.20
Six months Operating Expenses + 12 months Long Term Debt	\$ 702,027.00	\$ 673,678.00
Operating Reserve (one-month operating expense)	\$ 97,090.33	\$ 88,536.17
Total Cash Balance:	\$2,791,280.81	\$2,342,986.62

Budgeted Grants:

\$300,000 Ecology Integrative Planning Grant – \$234,551.14 has been paid by Ecology to date. An invoice in the amount of \$7,260 and been sent.

Notable income in July:

- \$ 4,4647.03 • Property tax was received
• \$219,090.70 YTD representing 61.6% of the budgeted \$355,302.00.
- \$ 9,015.36 • LGIP Earnings - July

Notable expenses in July:

- \$ 2,023.40 • Q2 Labor and Industries Tax
- \$ 189.24 • Q2 Unemployment Tax
- \$ 431.08 • Q2 Paid Family Medical Leave Tax
- \$ 31,146.23 • Q2 Leasehold Tax
- \$ 209.78 • Q2 Sales & Use Tax
- \$ 5,954.25 • WIB loan payment – 126 Cascade Ave
- \$ 2,128.68 • Grayling Engineering – WRBP Well
- \$ 3,431.00 • MCEDD Annual membership
- \$ 1,921.25 • Maul, Foster, Alongi – Integrative Planning Grant
- \$ 15,126.47 • Grade Werks – Cascades Business Park rock crushing project

Delinquent Account Aging as of 08/07/2022:

	<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	\$ 2,973.09	\$19,529.25				\$22,502.34
AQSC	\$ 2,710.73	\$14,361.24				\$17,071.97
Skamania Acupunt	\$ 1,571.48	\$ 2,083.42				\$ 3,654.90
Skamania Co		\$69,143.73				\$69,143.73
Skunk Bros	\$ 3,775.16	\$ 3,844.60	\$1,636.71			\$ 9,256.47

CASH REPORTS

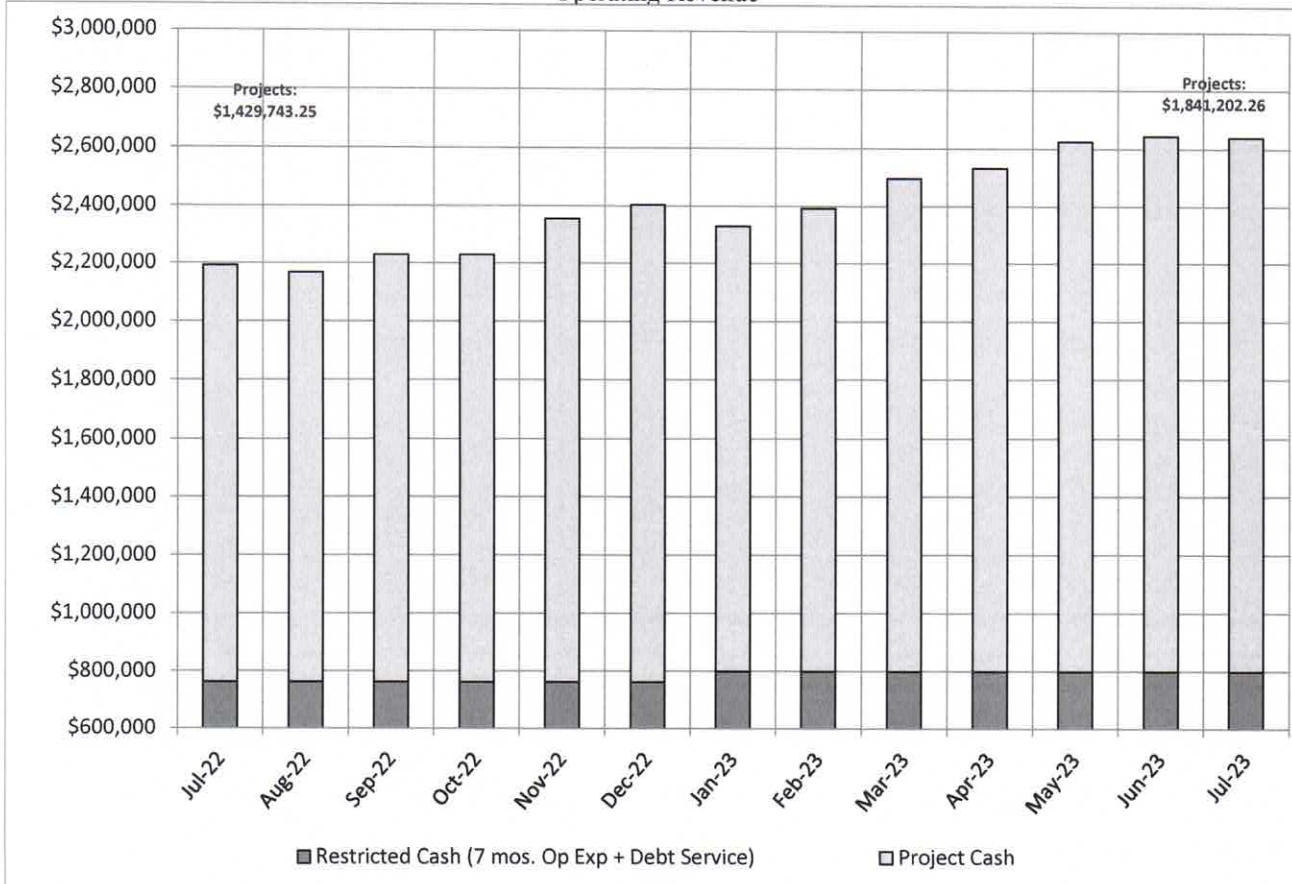
Port of Skamania County

Statement of Assets & Liabilities

As of: July 31, 2023

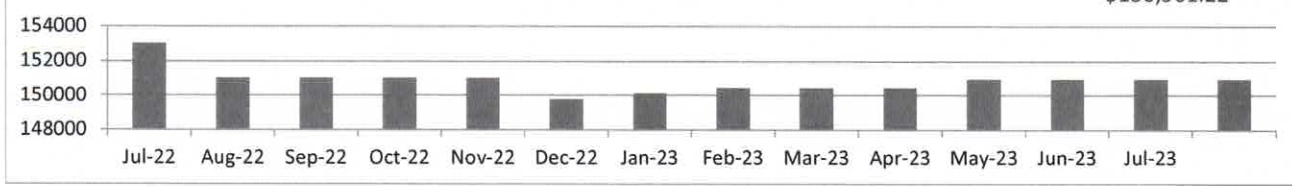
Assets		
Current Assets		
General Checking - Umpqua Bank	426,899.31	
Money Market - Umpqua Bank	177,757.26	
LGIP Investment	2,035,663.02	
TOTAL Operating Revenue		<u>2,640,319.59</u>
Tenant Deposits-Money Market	150,961.22	
TOTAL Tenant Deposits		<u>150,961.22</u>
TOTAL Assets		<u>2,791,280.81</u>
Liabilities		
Current Liabilities		
WA CARES PAYABLE	156.95	
TOTAL Current Liabilities		<u>173.38</u>
TOTAL Liabilities		<u>173.38</u>
Fund Balance		
Net Assets	2,554,084.99	
Excess of Revenue over Expenditures	237,038.87	
TOTAL Fund Balance		<u>2,791,123.86</u>
TOTAL Liabilities & Fund Balance		<u>2,791,123.86</u>

Operating Revenue



Tenant Deposits

\$150,961.22



STATEMENT OF REVENUES AND EXPENSES

YEAR TO DATE REPORTS

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Year to Date Actual vs. Budget Year to Date Summary

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

PAGE 4

*July - Year to date Statement of Revenue &
Expenditures 5-year trend*

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July - Detailed Statement of Revenue & Expenditures

PAGES 10-14

Year to Date Actual vs. Budget Year to Date Detail

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

	<i>7 Month Ended July 31, 2023</i>	<i>7 Month Ended July 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	40,460.92	103,605.00	(63,144.08)
CAPITAL CONTRIBUTIONS (Grants)	48,202.25	0.00	48,202.25
PROPERTY REVENUES	660,548.38	502,041.25	158,507.13
OTHER MISC RENTAL/LEASE REV	135,934.12	63,474.81	72,459.31
NONREVENUE (Loans,other)	500.00	0.00	500.00
NON-OPERATING REVENUES	292,418.69	226,622.69	65,796.00
TOTAL Revenue	1,178,064.36	895,743.75	282,320.61
Expenditures			
MARINE TERMINAL EXPENSES	9,569.31	20,870.00	11,300.69
PROPERTY EXPENSES	401,096.09	377,644.95	(23,451.14)
NONEXPENSE (Loans,Proj,other)	338,511.26	493,728.06	155,216.80
GENERAL & ADMIN EXPENSES	169,380.16	214,154.93	44,774.77
COMMISSIONERS EXPENSES	12,603.26	16,023.56	3,420.30
NON-OPERATING EXPENSES	9,865.41	14,807.31	4,941.90
TOTAL Expenditures	941,025.49	1,137,228.81	196,203.32
Excess of Revenue over Expenditures	237,038.87	(241,485.06)	478,523.93

Port of Skamania County
July Statement of Revenue & Expenditures

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	4,816.25	10,657.04	0.00	0.00	12,462.57
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00	3,038.01	0.00
PROPERTY REVENUES	94,080.85	72,996.85	87,070.88	80,280.42	79,245.06
OTHER MISC RENTAL/LEASE REV	24,215.23	8,252.06	13,612.87	8,022.59	15,156.68
NONREVENUE (Loans,other)	0.00	0.00	3,700.00	300.00	0.00
NON-OPERATING REVENUES	13,676.13	7,907.72	2,518.67	3,745.44	(38.91)
TOTAL Revenue	136,788.46	99,813.67	106,902.42	95,386.46	106,825.40
Expenditures					
MARINE TERMINAL EXPENSES	2,392.18	6,557.54	2,582.31	405.74	4,312.72
PROPERTY EXPENSES	85,037.87	60,037.68	58,008.00	61,601.10	61,463.20
NONEXPENSE (Loans,Proj,other)	26,141.04	65,979.42	45,133.20	54,783.46	19,317.59
GENERAL & ADMIN EXPENSES	24,676.79	31,092.46	25,793.11	24,793.66	24,954.83
COMMISSIONERS EXPENSES	1,741.41	1,883.65	2,010.82	2,007.03	2,139.61
NON-OPERATING EXPENSES	730.10	554.72	1,269.56	4,287.32	1,186.87
TOTAL Expenditures	140,719.39	166,105.47	134,797.00	147,878.31	113,374.82
Excess of Revenue over Expenditures	(3,930.93)	(66,291.80)	(27,894.58)	(52,491.85)	(6,549.42)

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

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	40,460.92	65,294.85	0.00	5,782.31	20,620.60
CAPITAL CONTRIBUTIONS (Grants)	48,202.25	107,436.59	64,998.12	413,028.86	125,921.73
PROPERTY REVENUES	660,548.38	551,101.17	545,577.55	468,054.57	491,034.09
OTHER MISC RENTAL/LEASE REV	135,934.12	67,520.33	73,064.13	92,286.70	70,556.78
NONREVENUE (Loans,other)	500.00	6,500.30	5,536.00	3,730.00	63,150.00
NON-OPERATING REVENUES	292,418.69	254,117.65	487,741.00	194,449.12	200,151.19
TOTAL Revenue	1,178,064.36	1,051,970.89	1,176,916.80	1,177,331.56	971,434.39
Expenditures					
MARINE TERMINAL EXPENSES	9,569.31	18,829.03	5,096.99	3,572.69	13,483.68
PROPERTY EXPENSES	401,096.09	307,386.45	301,426.73	285,684.73	279,814.73
NONEXPENSE (Loans,Proj,other)	338,511.26	305,767.60	238,052.15	322,046.62	240,823.91
GENERAL & ADMIN EXPENSES	169,380.16	189,644.37	164,587.97	156,346.23	168,673.33
COMMISSIONERS EXPENSES	12,603.26	13,047.74	13,800.17	14,567.30	13,874.94
NON-OPERATING EXPENSES	9,865.41	8,863.71	14,091.13	16,503.72	14,443.13
TOTAL Expenditures	941,025.49	843,538.90	737,055.14	798,721.29	731,113.72
Excess of Revenue over Expenditures	237,038.87	208,431.99	439,861.66	378,610.27	240,320.67

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

	<i>1 Month Ended</i> <i>July 31, 2023</i>		<i>7 Months Ended</i> <i>July 31, 2023</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	800.00	0.6 %	30,589.25	2.6 %
Other Docking Fees - 10% Admin	249.12	0.2 %	623.61	0.1 %
Dock Services Labor Reimb	1,276.00	0.9 %	3,012.00	0.3 %
Utility Reimbursement-Water	1,085.68	0.8 %	1,729.71	0.1 %
Utility Reimbursement-Refuse	1,405.45	1.0 %	4,506.35	0.4 %
TOTAL STEVENSON LANDING REVENUES	4,816.25	3.5 %	40,460.92	3.4 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	48,202.25	4.1 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	48,202.25	4.1 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	977.21	0.7 %	7,267.77	0.6 %
Rigging Loft-Elect Reimb	83.55	0.1 %	1,362.68	0.1 %
Tichenor Bldg-Sewer Reimb	2,097.02	1.5 %	11,920.43	1.0 %
Tichenor Bldg-Nat Gas Reimb	408.44	0.3 %	4,784.22	0.4 %
Beacon Rock-Prop Ins Reimb	323.51	0.2 %	1,617.55	0.1 %
Discovery 1-Prop Ins Reimb	681.17	0.5 %	4,768.19	0.4 %
Discovery 2-Prop Ins Reimb	756.34	0.6 %	4,538.04	0.4 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.2 %	2,259.25	0.2 %
Old Saloon-Prop Ins Reimb	81.67	0.1 %	571.69	0.0 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	335.51	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.1 %	571.69	0.0 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	1.1 %	10,229.31	0.9 %
Tichenor Bldg-Prop Ins Reimb	833.37	0.6 %	6,589.93	0.6 %
TOTAL PROPERTY LEASE USER CHARGES	8,155.96	6.0 %	56,816.26	4.8 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,081.99	3.7 %	25,409.95	2.2 %
Discovery I Building	13,796.01	10.1 %	104,242.16	8.8 %
Teitzel Building (Discovery 2)	10,873.06	7.9 %	76,466.40	6.5 %
Evergreen Building	4,240.76	3.1 %	29,685.32	2.5 %
212 SW Cascade Ave	100.00	0.1 %	700.00	0.1 %
Old Saloon Building	2,365.33	1.7 %	9,511.67	0.8 %
Rigging Loft (Red Barn)	808.73	0.6 %	5,661.11	0.5 %
Skye Bldg	1,481.54	1.1 %	11,370.78	1.0 %
River Point Bldg (Stev Ind)	25,060.82	18.3 %	175,425.74	14.9 %
Cascades Business Park - Ground lease	2,121.80	1.6 %	14,605.40	1.2 %
Park Rentals	200.00	0.1 %	1,560.00	0.1 %
Wind River Business Park	2,341.55	1.7 %	22,806.66	1.9 %
TOTAL PROP LEASE REVENUE	68,471.59	50.1 %	477,445.19	40.5 %

*1 Month Ended
July 31, 2023*

*7 Months Ended
July 31, 2023*

TICHENOR LEASE REVENUE			-	
Tichenor Suite #40	2,104.13	1.5 %	10,050.94	0.9 %
Tichenor Suite #45	734.94	0.5 %	10,951.55	0.9 %
Fiber Lease Revenue	180.00	0.1 %	1,260.00	0.1 %
Tichenor Suite #50	2,094.59	1.5 %	14,361.43	1.2 %
Tichenor Suite #60	740.35	0.5 %	8,685.37	0.7 %
Tichenor Suite #65	2,062.03	1.5 %	14,434.21	1.2 %
Tichenor Suite #70	1,952.00	1.4 %	13,259.71	1.1 %
Tichenor Suite #85	2,230.33	1.6 %	15,612.31	1.3 %
Tichenor Suite #90	1,006.85	0.7 %	7,234.86	0.6 %
Tichenor Suite #105	2,230.33	1.6 %	15,612.31	1.3 %
Tichenor Suite #110	2,117.75	1.5 %	14,824.24	1.3 %
TOTAL TICHENOR LEASE REVENUE	17,453.30	12.8 %	126,286.93	10.7 %
OTHER MISC LEASE REVENUE			-	
Leasehold Taxes from Tenants	10,542.27	7.7 %	72,428.05	6.1 %
Misc Operating Revenue	13,672.96	10.0 %	63,506.07	5.4 %
TOTAL OTHER MISC LEASE REV	24,215.23	17.7 %	135,934.12	11.5 %
OTHER NONREVENUE			-	
Tenant Security Deposits	0.00	0.0 %	500.00	0.0 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	500.00	0.0 %
NON-OPERATING REVENUES			-	
Investment Interest-MMA	9,029.10	6.6 %	54,725.30	4.6 %
Property Tax Revenues	4,647.03	3.4 %	219,090.70	18.6 %
DNR PILT NAP/NRCA Rev	0.00	0.0 %	5,374.74	0.5 %
Private Timber Harvest Tax Rev	0.00	0.0 %	11,010.13	0.9 %
Leasehold Tax from State	0.00	0.0 %	1,565.83	0.1 %
Other Non-Operating Revenues	0.00	0.0 %	651.99	0.1 %
TOTAL NON-OPERATING REVENUES	13,676.13	10.0 %	292,418.69	24.8 %
TOTAL Revenue	136,788.46	100.0 %	1,178,064.36	100.0 %

	<i>1 Month Ended</i>		<i>7 Months Ended</i>	
	<i>July 31, 2023</i>		<i>July 31, 2023</i>	
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	360.00	0.3 %	500.65	0.0 %
Supplies-Stev Landing	67.12	0.0 %	132.09	0.0 %
Util-Electricity-Stev Landing	138.25	0.1 %	921.07	0.1 %
Util-Water Exp-Stev Land	1,826.81	1.3 %	5,130.50	0.4 %
Util-Garbage Exp-Stev Land	0.00	0.0 %	2,885.00	0.2 %
TOTAL STEVE LANDING EXPENSES	2,392.18	1.7 %	9,569.31	0.8 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	0.00	0.0 %	800.00	0.1 %
TOTAL OTHER PROPERTY LEASE OPS	0.00	0.0 %	800.00	0.1 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	16,656.00	12.2 %	96,095.00	8.2 %
Overtime-Maint Exp	0.00	0.0 %	63.00	0.0 %
Payroll Tax-Maint Exp	1,106.67	0.8 %	7,361.96	0.6 %
Worker's Comp-Maint Exp	1,895.77	1.4 %	4,819.13	0.4 %
Unemployment-Maint Exp	115.01	0.1 %	249.42	0.0 %
PERS Retirement-Maint Exp	1,532.27	1.1 %	9,669.51	0.8 %
Health Ins-Maint Exp	4,174.36	3.1 %	29,220.52	2.5 %
VEBA-Maint Exp	388.00	0.3 %	2,716.00	0.2 %
Discovery 1 Sup-Maint Exp	0.00	0.0 %	123.76	0.0 %
Discovery 2 Sup-Maint Exp	155.25	0.1 %	1,793.60	0.2 %
Evergreen Bldg Sup-Maint Exp	90.47	0.1 %	111.99	0.0 %
212 Cascade Ave Sup-Maint Exp	129.78	0.1 %	207.90	0.0 %
Old Saloon Supplies-Maint Exp	207.75	0.2 %	814.59	0.1 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,024.01	0.1 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	78.59	0.0 %
Stev Ind Bldg Sup-Maint Exp	260.73	0.2 %	10,774.63	0.9 %
Tichenor Supplies-Maint Exp	188.42	0.1 %	1,930.78	0.2 %
Park Grnds Supplies-Maint Exp	820.42	0.6 %	13,142.06	1.1 %
Shop Bldg Supplies-Maint Exp	128.99	0.1 %	1,166.04	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	1,398.00	1.0 %	5,170.00	0.4 %
Tools-Maint Exp	82.81	0.1 %	359.43	0.0 %
Janitorial Supplies-Maint Exp	1,213.58	0.9 %	2,132.58	0.2 %
Fuel-Maint Exp	55.71	0.0 %	2,085.52	0.2 %
Automotive-Maint Exp	143.00	0.1 %	4,660.52	0.4 %
Uniforms-Maint Exp	76.69	0.1 %	335.17	0.0 %
Machinery & Equipment - Maint Exp	0.00	0.0 %	794.86	0.1 %
Equip Rentals-Maint Exp	2,294.01	1.7 %	2,294.01	0.2 %
Insurance-Property Maint Exp	0.00	0.0 %	212.00	0.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	33,113.69	24.2 %	199,442.38	16.9 %

*1 Month Ended
July 31, 2023*

*7 Months Ended
July 31, 2023*

PROPERTY UTILITY EXPENSES			-	
212 Cascade Ave-Water Exp	41.98	0.0 %	265.42	0.0 %
Rigging Loft-Water Exp	37.04	0.0 %	257.52	0.0 %
Tichenor-Water Exp	968.71	0.7 %	6,115.15	0.5 %
Park-Water Exp	1,468.88	1.1 %	5,942.74	0.5 %
Discovery 1-Electricity Exp	13,601.42	9.9 %	62,285.77	5.3 %
212 Cascade-Electricity Exp	153.93	0.1 %	1,979.78	0.2 %
Rigging Loft-Electricity Exp	185.67	0.1 %	3,028.18	0.3 %
Tichenor Bldg-Electricity Exp	874.94	0.6 %	5,612.19	0.5 %
Electricity Exp-Parks & Grnds	214.49	0.2 %	1,406.24	0.1 %
WRBP - Electricity Exp	142.34	0.1 %	1,071.64	0.1 %
212 Cascade Ave-Sewer Exp	122.66	0.1 %	809.95	0.1 %
Rigging Loft-Sewer Exp	116.46	0.1 %	800.03	0.1 %
Tichenor Bldg-Sewer Exp	2,080.63	1.5 %	12,942.32	1.1 %
Sewer Exp-Parks & Grounds	360.69	0.3 %	2,567.71	0.2 %
Garbage Exp-Parks & Grounds	0.00	0.0 %	972.61	0.1 %
Tichenor Bldg-Nat Gas Exp	408.11	0.3 %	4,789.88	0.4 %
TOTAL PROPERTY UTILITY EXPENSES	20,777.95	15.2 %	110,847.13	9.4 %
OTHER PROPERTY EXPENSES			-	
Leasehold Taxes Expense	31,146.23	22.8 %	90,006.58	7.6 %
TOTAL OTHER PROPERTY EXPENSES	31,146.23	22.8 %	90,006.58	7.6 %
DEBT REDEMPTION-PRINCIPAL			-	
Prin-CTED-126 Cascade Ave	5,665.24	4.1 %	11,271.58	1.0 %
WIB/EDC - Line of Credit	695.84	0.5 %	4,852.51	0.4 %
Prin-WIB-Discovery 2	0.00	0.0 %	9,379.18	0.8 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.67	5.7 %
TOTAL DEBT REDEMPTION-PRINCIPAL	6,361.08	4.7 %	93,169.94	7.9 %
GENERAL PROJECTS EXPENSES			-	
NB PARCEL 2 Cascades Bus Park	17,651.28	12.9 %	94,572.06	8.0 %
Wind River Business Park	0.00	0.0 %	348.00	0.0 %
Wind River Business Park - Waterline Prj	2,128.68	1.6 %	16,944.19	1.4 %
TOTAL GENERAL PROJECTS EXPENSES	19,779.96	14.5 %	111,864.25	9.5 %
BOAT LAUNCH EXPENSES			-	
Boat Launch Proj Exp	0.00	0.0 %	99,180.93	8.4 %
TOTAL BOAT LAUNCH EXPENSES	0.00	0.0 %	99,180.93	8.4 %
EQUIPMENT PURCHASES			-	
Office Equipment Purchases	0.00	0.0 %	3,640.78	0.3 %
Equipment Purchase	0.00	0.0 %	30,655.36	2.6 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	34,296.14	2.9 %

*1 Month Ended
July 31, 2023*

*7 Months Ended
July 31, 2023*

SALARIES & BENEFITS-ADMIN

			-	
Salaries-Administrative Exp	9,163.70	6.7 %	64,145.90	5.4 %
Payroll Tax-Administrative Expense	766.44	0.6 %	5,365.02	0.5 %
Worker's Comp-Admin Expense	127.63	0.1 %	360.40	0.0 %
Unemployment-Admin Expense	74.23	0.1 %	148.45	0.0 %
PERS Retirement-Admin Exp	906.29	0.7 %	6,555.89	0.6 %
Health Insur-Admin Expense	970.10	0.7 %	6,790.70	0.6 %
VEBA-Admin Expense	194.00	0.1 %	1,358.00	0.1 %
Paid Family Medical Leave	431.08	0.3 %	1,120.38	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,633.47	9.2 %	85,844.74	7.3 %

OUTSIDE SERVICES-GEN & ADMIN

			-	
Auditing-Gen & Admin	125.00	0.1 %	1,625.00	0.1 %
Professional Serv-Gen Admin	7,853.09	5.7 %	54,971.63	4.7 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	7,978.09	5.8 %	56,596.63	4.8 %

G & A EXPENSES

			-	
Legal Fees-G&A Exp	512.00	0.4 %	6,420.00	0.5 %
Office Supplies-G&A Exp	10.68	0.0 %	1,037.04	0.1 %
Equipment - G&A Exp	(2,294.01)	-1.7 %	0.00	0.0 %
Admin Travel-G&A Expense	359.86	0.3 %	2,236.17	0.2 %
Professional Develop-G&A Exp	1,060.00	0.8 %	1,300.00	0.1 %
Legal Advertising-G&A Expense	0.00	0.0 %	15.00	0.0 %
Marketing Advertising-G&A Exp	52.50	0.0 %	727.50	0.1 %
Membership/Dues-G&A Exp	3,431.00	2.5 %	8,994.63	0.8 %
Administrative-G&A Expense	398.42	0.3 %	2,593.98	0.2 %
Marketing & Eco Dev-G&A Exp	55.00	0.0 %	55.00	0.0 %
Postage-G&A Expense	0.00	0.0 %	126.00	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	255.68	0.0 %
State Use Tax-G&A Exp	209.78	0.2 %	998.24	0.1 %
Telecommunications-G&A Expense	270.00	0.2 %	2,098.80	0.2 %
IT Expenses	0.00	0.0 %	80.75	0.0 %
TOTAL G & A EXPENSES	4,065.23	3.0 %	26,938.79	2.3 %

COMMISSIONER'S EXPENSES

			-	
Commissioners Mtg Comp	384.00	0.3 %	3,072.00	0.3 %
Commissioners Salaries	855.00	0.6 %	5,985.00	0.5 %
FICA-Commissioners	29.37	0.0 %	234.98	0.0 %
Health Ins - Commissioners	473.04	0.3 %	3,311.28	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,741.41	1.3 %	12,603.26	1.1 %

NON-OPERATING EXPENSES

			-	
Interest-WIB-Discovery 2	0.00	0.0 %	1,385.82	0.1 %
Interest - WIB/EDC Line of Credit	441.09	0.3 %	3,106.00	0.3 %
Interest-CTED-126 Cascade Ave	289.01	0.2 %	636.92	0.1 %
Interest-CERB-Discovery 2	0.00	0.0 %	4,736.67	0.4 %
TOTAL NON-OPERATING EXPENSES	730.10	0.5 %	9,865.41	0.8 %

TOTAL Expenditures

	140,719.39	102.9 %	941,025.49	79.9 %
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Excess of Revenue over Expenditures

	(3,930.93)	-2.9 %	237,038.87	20.1 %
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Port of Skamania County

Statement of Revenue & Expenditures

Year-to-Date Variance, July 2023 - current month

	7 Months Ended July 31, 2023	7 Months Ended July 31, 2023 Budget	Variance Fav/<Unf>	% Var
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	30,589.25	74,693.00	(44,103.75)	-59.0 %
Other Docking Fees - 10% Admin	623.61	2,628.00	(2,004.39)	-76.3 %
Dock Services Labor Reimb	3,012.00	7,047.00	(4,035.00)	-57.3 %
Utility Reimbursement-Water	1,729.71	7,695.00	(5,965.29)	-77.5 %
Utility Reimbursement-Refuse	4,506.35	11,542.00	(7,035.65)	-61.0 %
TOTAL STEVENSON LANDING REVENUES	40,460.92	103,605.00	(63,144.08)	-60.9 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	48,202.25	0.00	48,202.25	
TOTAL PROJECT GRANT REVENUES	48,202.25	0.00	48,202.25	
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	7,267.77	6,650.00	617.77	9.3 %
Rigging Loft-Elect Reimb	1,362.68	875.00	487.68	55.7 %
Tichenor Bldg-Sewer Reimb	11,920.43	12,775.00	(854.57)	-6.7 %
Tichenor Bldg-Nat Gas Reimb	4,784.22	2,438.31	2,345.91	96.2 %
Beacon Rock-Prop Ins Reimb	1,617.55	1,400.00	217.55	15.5 %
Discovery 1-Prop Ins Reimb	4,768.19	5,075.00	(306.81)	-6.0 %
Discovery 2-Prop Ins Reimb	4,538.04	4,900.00	(361.96)	-7.4 %
Evergreen Bldg-Prop Ins Reimb	2,259.25	2,205.00	54.25	2.5 %
Old Saloon-Prop Ins Reimb	571.69	525.00	46.69	8.9 %
Rigging Loft-Prop Ins Reimb	335.51	350.00	(14.49)	-4.1 %
Skye Bldg-Prop Ins Reimb	571.69	525.00	46.69	8.9 %
Stev Ind Bldg-Prop Ins Reimb	10,229.31	9,975.00	254.31	2.5 %
Tichenor Bldg-Prop Ins Reimb	6,589.93	4,900.00	1,689.93	34.5 %
TOTAL PROPERTY LEASE USER CHARGES	56,816.26	52,593.31	4,222.95	8.0 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	25,409.95	17,531.50	7,878.45	44.9 %
Discovery I Building	104,242.16	44,394.00	59,848.16	134.8 %
Teitzel Building (Discovery 2)	76,466.40	65,488.50	10,977.90	16.8 %
Evergreen Building	29,685.32	27,410.25	2,275.07	8.3 %
212 SW Cascade Ave	700.00	700.00	0.00	
Old Saloon Building	9,511.67	8,956.56	555.11	6.2 %
Rigging Loft (Red Barn)	5,661.11	5,227.25	433.86	8.3 %
Skye Bldg	11,370.78	9,576.00	1,794.78	18.7 %
River Point Bldg (Stev Ind)	175,425.74	146,125.56	29,300.18	20.1 %
Cascades Business Park - Ground lease	14,605.40	14,420.00	185.40	1.3 %
Park Rentals	1,560.00	0.00	1,560.00	
Wind River Business Park	22,806.66	0.00	22,806.66	
TOTAL PROP LEASE REVENUE	477,445.19	339,829.62	137,615.57	40.5 %

	<i>7 Months Ended July 31, 2023</i>	<i>7 Months Ended July 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE	-	-	-	
Tichenor Suite #40	10,050.94	10,648.19	(597.25)	-5.6 %
Tichenor Suite #45	10,951.55	11,057.69	(106.14)	-1.0 %
Fiber Lease Revenue	1,260.00	0.00	1,260.00	
Tichenor Suite #50	14,361.43	12,266.94	2,094.49	17.1 %
Tichenor Suite #60	8,685.37	6,671.56	2,013.81	30.2 %
Tichenor Suite #65	14,434.21	13,328.00	1,106.21	8.3 %
Tichenor Suite #70	13,259.71	8,712.06	4,547.65	52.2 %
Tichenor Suite #85	15,612.31	14,415.94	1,196.37	8.3 %
Tichenor Suite #90	7,234.86	4,414.06	2,820.80	63.9 %
Tichenor Suite #105	15,612.31	14,415.94	1,196.37	8.3 %
Tichenor Suite #110	14,824.24	13,687.94	1,136.30	8.3 %
TOTAL TICHENOR LEASE REVENUE	126,286.93	109,618.32	16,668.61	15.2 %
OTHER MISC LEASE REVENUE	-	-	-	
Leasehold Taxes from Tenants	72,428.05	57,641.50	14,786.55	25.7 %
Misc Operating Revenue	63,506.07	5,833.31	57,672.76	988.7 %
TOTAL OTHER MISC LEASE REV	135,934.12	63,474.81	72,459.31	114.2 %
OTHER NONREVENUE	-	-	-	
Tenant Security Deposits	500.00	0.00	500.00	
TOTAL OTHER NONREVENUE	500.00	0.00	500.00	
NON-OPERATING REVENUES	-	-	-	
Investment Interest-MMA	54,725.30	1,166.69	53,558.61	4590.6 %
Property Tax Revenues	219,090.70	214,956.00	4,134.70	1.9 %
DNR PILT NAP/NRCA Rev	5,374.74	0.00	5,374.74	
Private Timber Harvest Tax Rev	11,010.13	9,916.69	1,093.44	11.0 %
Leasehold Tax from State	1,565.83	583.31	982.52	168.4 %
Other Non-Operating Revenues	651.99	0.00	651.99	
TOTAL NON-OPERATING REVENUES	292,418.69	226,622.69	65,796.00	29.0 %
TOTAL Revenue	1,178,064.36	895,743.75	282,320.61	31.5 %
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	500.65	0.00	(500.65)	
Supplies-Stev Landing	132.09	0.00	(132.09)	
Util-Electricity-Stev Landing	921.07	875.00	(46.07)	-5.3 %
Util-Water Exp-Stev Land	5,130.50	8,453.00	3,322.50	39.3 %
Util-Garbage Exp-Stev Land	2,885.00	11,542.00	8,657.00	75.0 %
TOTAL STEVE LANDING EXPENSES	9,569.31	20,870.00	11,300.69	54.1 %
OTHER PROPERTY LEASE OPS	-	-	-	
Cascade Business Park Easement Exp	800.00	800.00	0.00	
TOTAL OTHER PROPERTY LEASE OPS	800.00	800.00	0.00	

	<i>7 Months Ended July 31, 2023</i>	<i>7 Months Ended July 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROP LEASE MAINT EXPENSES	-	-	-	
Salaries-Maint Exp	96,095.00	115,900.00	19,805.00	17.1 %
Overtime-Maint Exp	63.00	4,575.00	4,512.00	98.6 %
Payroll Tax-Maint Exp	7,361.96	9,216.00	1,854.04	20.1 %
Worker's Comp-Maint Exp	4,819.13	7,602.75	2,783.62	36.6 %
Unemployment-Maint Exp	249.42	311.25	61.83	19.9 %
PERS Retirement-Maint Exp	9,669.51	12,373.00	2,703.49	21.8 %
Health Ins-Maint Exp	29,220.52	36,494.50	7,273.98	19.9 %
VEBA-Maint Exp	2,716.00	4,074.00	1,358.00	33.3 %
Outside Services/Maintenance	0.00	291.69	291.69	100.0 %
BRGC Supplies-Maint Exp	0.00	583.31	583.31	100.0 %
Discovery I Sup-Maint Exp	123.76	1,166.69	1,042.93	89.4 %
Discovery 2 Sup-Maint Exp	1,793.60	2,916.69	1,123.09	38.5 %
Evergreen Bldg Sup-Maint Exp	111.99	2,916.69	2,804.70	96.2 %
212 Cascade Ave Sup-Maint Exp	207.90	1,750.00	1,542.10	88.1 %
Old Saloon Supplies-Maint Exp	814.59	583.31	(231.28)	-39.6 %
Rigging Loft Sup-Maint Exp	1,024.01	875.00	(149.01)	-17.0 %
Skye Bldg Supplies-Maint Exp	78.59	2,916.69	2,838.10	97.3 %
Stev Ind Bldg Sup-Maint Exp	10,774.63	3,791.69	(6,982.94)	-184.2 %
Tichenor Supplies-Maint Exp	1,930.78	8,750.00	6,819.22	77.9 %
Park Grnds Supplies-Maint Exp	13,142.06	8,750.00	(4,392.06)	-50.2 %
21 Cascade Supplies-Maint Exp	0.00	116.69	116.69	100.0 %
Shop Bldg Supplies-Maint Exp	1,166.04	2,041.69	875.65	42.9 %
Vacant Lands Sup-Maint Exp	35.80	116.69	80.89	69.3 %
Wind River Bus Park Sup-Maint	5,170.00	4,666.69	(503.31)	-10.8 %
Cascades Bus Park Sup-Maint	0.00	583.31	583.31	100.0 %
Boat Launch Supplies-Maint Exp	0.00	583.31	583.31	100.0 %
Tools-Maint Exp	359.43	1,458.31	1,098.88	75.4 %
Janitorial Supplies-Maint Exp	2,132.58	2,333.31	200.73	8.6 %
Fuel-Maint Exp	2,085.52	3,500.00	1,414.48	40.4 %
Automotive-Maint Exp	4,660.52	1,516.69	(3,143.83)	-207.3 %
Uniforms-Maint Exp	335.17	583.31	248.14	42.5 %
Machinery & Equipment - Maint Exp	794.86	2,041.69	1,246.83	61.1 %
Equip Rentals-Maint Exp	2,294.01	583.31	(1,710.70)	-293.3 %
Insurance-Property Maint Exp	212.00	0.00	(212.00)	
TOTAL PROPERTY LEASE MAINT EXPENSES	199,442.38	245,963.26	46,520.88	18.9 %

	7 Months Ended July 31, 2023	7 Months Ended July 31, 2023 Budget	Variance Fav/<Unf>	% Var
PROPERTY UTILITY EXPENSES	-	-	-	
212 Cascade Ave-Water Exp	265.42	328.00	62.58	19.1 %
Rigging Loft-Water Exp	257.52	280.00	22.48	8.0 %
Tichenor-Water Exp	6,115.15	6,807.00	691.85	10.2 %
Park-Water Exp	5,942.74	6,807.00	864.26	12.7 %
Discovery 1-Electricity Exp	62,285.77	8,120.00	(54,165.77)	-667.1 %
212 Cascade-Electricity Exp	1,979.78	2,179.00	199.22	9.1 %
Rigging Loft-Electricity Exp	3,028.18	2,179.00	(849.18)	-39.0 %
Tichenor Bldg-Electricity Exp	5,612.19	5,992.00	379.81	6.3 %
Electricity Exp-Parks & Grnds	1,406.24	1,907.00	500.76	26.3 %
WRBP - Electricity Exp	1,071.64	1,750.00	678.36	38.8 %
212 Cascade Ave-Sewer Exp	809.95	762.00	(47.95)	-6.3 %
Rigging Loft-Sewer Exp	800.03	816.69	16.66	2.0 %
Tichenor Bldg-Sewer Exp	12,942.32	13,616.00	673.68	4.9 %
Sewer Exp-Parks & Grounds	2,567.71	2,451.00	(116.71)	-4.8 %
Garbage Exp-Parks & Grounds	972.61	1,089.00	116.39	10.7 %
Tichenor Bldg-Nat Gas Exp	4,789.88	2,451.00	(2,338.88)	-95.4 %
TOTAL PROPERTY UTILITY EXPENSES	110,847.13	57,534.69	(53,312.44)	-92.7 %
OTHER PROPERTY EXPENSES	-	-	-	
Leasehold Taxes Expense	90,006.58	73,347.00	(16,659.58)	-22.7 %
TOTAL OTHER PROPERTY EXPENSES	90,006.58	73,347.00	(16,659.58)	-22.7 %
DEBT REDEMPTION-PRINCIPAL	-	-	-	
Prin-CTED-126 Cascade Ave	11,271.58	11,274.00	2.42	0.0 %
WIB/EDC - Line of Credit	4,852.51	4,872.56	20.05	0.4 %
Prin-WIB-Discovery 2	9,379.18	9,414.50	35.32	0.4 %
Prin-CERB-Discovery 2	67,666.67	67,667.00	0.33	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	93,169.94	93,228.06	58.12	0.1 %
GENERAL PROJECTS EXPENSES	-	-	-	
Riverpoint - Capital Repair	0.00	20,000.00	20,000.00	100.0 %
Sprinkler Maintenance	0.00	30,000.00	30,000.00	100.0 %
NB PARCEL 2 Cascades Bus Park	94,572.06	75,000.00	(19,572.06)	-26.1 %
Capital Repairs-Maintenance	0.00	27,500.00	27,500.00	100.0 %
Wind River Business Park	348.00	0.00	(348.00)	
Wind River Business Park - Waterline Prj	16,944.19	0.00	(16,944.19)	
TOTAL GENERAL PROJECTS EXPENSES	111,864.25	152,500.00	40,635.75	26.6 %
BOAT LAUNCH EXPENSES	-	-	-	
Boat Launch Proj Exp	99,180.93	200,000.00	100,819.07	50.4 %
TOTAL BOAT LAUNCH EXPENSES	99,180.93	200,000.00	100,819.07	50.4 %
EQUIPMENT PURCHASES	-	-	-	
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 %
TOTAL EQUIPMENT PURCHASES	34,296.14	48,000.00	13,703.86	28.5 %

	<i>7 Months Ended July 31, 2023</i>	<i>7 Months Ended July 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN	-	-	-	
Salaries-Administrative Exp	64,145.90	64,145.69	(0.21)	0.0 %
Payroll Tax-Administrative Expense	5,365.02	4,907.00	(458.02)	-9.3 %
Worker's Comp-Admin Expense	360.40	384.75	24.35	6.3 %
Unemployment-Admin Expense	148.45	143.25	(5.20)	-3.6 %
PERS Retirement-Admin Exp	6,555.89	6,720.50	164.61	2.4 %
Health Insur-Admin Expense	6,790.70	6,874.56	83.86	1.2 %
VEBA-Admin Expense	1,358.00	1,358.00	0.00	
Paid Family Medical Leave	1,120.38	700.00	(420.38)	-60.1 %
TOTAL SALARIES & BENEFITS-ADMIN	85,844.74	85,233.75	(610.99)	-0.7 %
OUTSIDE SERVICES-GEN & ADMIN	-	-	-	
Auditing-Gen & Admin	1,625.00	4,666.69	3,041.69	65.2 %
Professional Serv-Gen Admin	54,971.63	58,471.56	3,499.93	6.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	56,596.63	63,138.25	6,541.62	10.4 %
G & A EXPENSES	-	-	-	
Legal Fees-G&A Exp	6,420.00	14,583.31	8,163.31	56.0 %
Legal Fees-G&A Exp-WRBP	0.00	291.69	291.69	100.0 %
Office Supplies-G&A Exp	1,037.04	3,150.00	2,112.96	67.1 %
Equipment - G&A Exp	0.00	583.31	583.31	100.0 %
Admin Travel-G&A Expense	2,236.17	6,000.00	3,763.83	62.7 %
Professional Develop-G&A Exp	1,300.00	2,500.00	1,200.00	48.0 %
Legal Advertising-G&A Expense	15.00	700.00	685.00	97.9 %
Marketing Advertising-G&A Exp	727.50	5,833.31	5,105.81	87.5 %
Membership/Dues-G&A Exp	8,994.63	12,625.00	3,630.37	28.8 %
Administrative-G&A Expense	2,593.98	1,166.69	(1,427.29)	-122.3 %
Marketing & Eco Dev-G&A Exp	55.00	58.31	3.31	5.7 %
Postage-G&A Expense	126.00	375.00	249.00	66.4 %
Safety Program-G&A Expense	255.68	775.00	519.32	67.0 %
State Use Tax-G&A Exp	998.24	7,500.00	6,501.76	86.7 %
Miscellaneous G & A Exp	0.00	58.31	58.31	100.0 %
Telecommunications-G&A Expense	2,098.80	1,675.00	(423.80)	-25.3 %
IT Expenses	80.75	7,908.00	7,827.25	99.0 %
TOTAL G & A EXPENSES	26,938.79	65,782.93	38,844.14	59.0 %
COMMISSIONER'S EXPENSES	-	-	-	
Commissioners Mtg Comp	3,072.00	5,824.00	2,752.00	47.3 %
Commissioners Salaries	5,985.00	5,985.00	0.00	
FICA-Commissioners	234.98	903.56	668.58	74.0 %
Health Ins - Commissioners	3,311.28	3,311.00	(0.28)	0.0 %
TOTAL COMMISSIONERS EXPENSES	12,603.26	16,023.56	3,420.30	21.3 %
NON-OPERATING EXPENSES	-	-	-	
Interest-WIB-Discovery 2	1,385.82	1,350.50	(35.32)	-2.6 %
Interest - WIB/EDC Line of Credit	3,106.00	3,085.81	(20.19)	-0.7 %
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 %
Election Expense	0.00	5,000.00	5,000.00	100.0 %
TOTAL NON-OPERATING EXPENSES	9,865.41	14,807.31	4,941.90	33.4 %
TOTAL Expenditures	941,025.49	1,137,228.81	196,203.32	17.3 %
Excess of Revenue over Expenditures	237,038.87	(241,485.06)	478,523.93	198.2 %