

# **PORT OF SKAMANIA COUNTY**

## April 2022 FINANCIAL REPORTS

Cindy Bradley  
Finance Manager  
May 17, 2022

**Summary:**

Total revenues for April were \$131,159.78 and expenditures were \$112,164.57, netting excess revenues over expenses in the amount of \$18,995.21.

April Operating Revenue is \$89,566.09 and Operating Expenses are \$92,969.35, netting \$3,40326 in Operating expenses over Operating revenues.

April Non-Operating Revenue is \$41,593.69 and Non-operating Expenses are \$19,195.22, netting \$22,398.47 in Non-operating revenues over Non-operating expenses. (Grants, Loans, and Projects)

**Cash Balance** **April 2022** **April 2021**

Operating and Available for other Projects \$ 1,286,102.93 \$1,201,799.97

**Restricted and Reserves:**

Restricted Funds (Tenant Deposits)	\$ 150,243.20	\$ 145,075.00
Six months Operating Expenses + 12 months Long Term Debt	\$ 673,678.00	\$ 653,786.50
Operating Reserve (one-month operating expense)	<u>\$ 88,536.17</u>	<u>\$ 80,139.58</u>

Total Cash Balance: \$2,198,560.30 \$2,078,801.05

**Budgeted Grants:**

\$300,000 Ecology Integrative Planning Grant – Billing of \$78,252.60 will be sent in May.

**Notable income in April:**

\$ 40,657.24 • Property tax was received  
• \$47,906.53 YTD representing 7.14% of the budgeted \$342,002.00.

**Notable expenses in April:**

\$ 31,718.47 • WA Dept of Revenue – Q1 Leasehold Tax  
\$ 1,399.64 • WA Labor and Industries – Q1 L&I Tax  
\$ 141.63 • WA Employment Securities – Q1 Unemployment  
\$ 288.56 • WA Employment Securities – Q1 Paid Family Medical Leave  
\$ 438.62 • WA Dept of Revenue – Q1 Sales & Use Tax  
\$ 813.76 • Tichenor – Tenant Window  
\$ 522.35 • Dump Truck Repair  
\$ 500.00 • A&J – Leaf Blower  
\$ 17,668.26 • Maul Foster Alongi – IPG Cascades Business Park

Capital contributions and expense budget variances are due to Grant reimbursement billed in May that were budgeted in April, Excavator ordered but not yet received or paid, and maintenance projects that have not yet been completed.

**Delinquent Account Aging as of 05/10/2022:**

	<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>
Green Assets	\$7,638.99	\$ 7,630.64	\$ 7,620.37			\$22,890.00
Skunk Bros.	\$ 3,597.04	\$ 871.13				\$ 4,468.17

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# CASH REPORTS

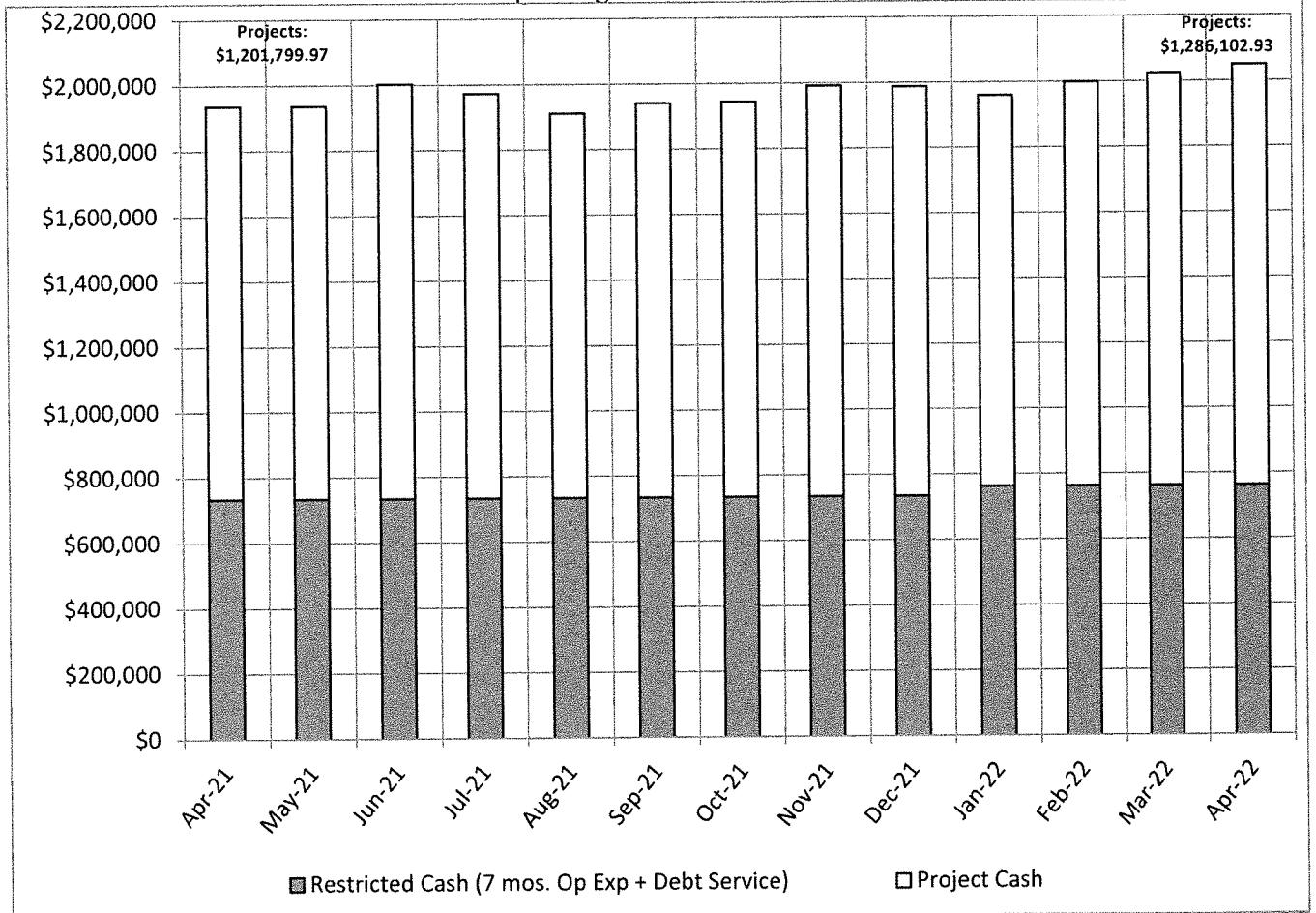
# Port of Skamania County

## Statement of Assets & Liabilities

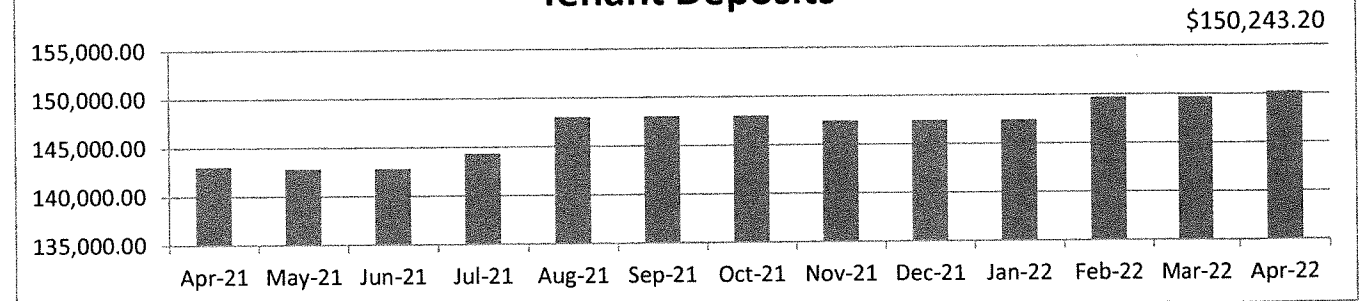
As of: April 30, 2022

Assets		
Current Assets		
General Checking - Umpqua Bank	395,700.80	
Money Market - Umpqua Bank	1,652,616.30	
TOTAL Operating Revenue		<u>2,048,317.10</u>
Tenant Deposits-Money Market	<u>150,243.20</u>	
TOTAL Tenant Deposits		<u>150,243.20</u>
TOTAL Assets		<u>2,198,560.30</u>
Fund Balance		
Net Assets	2,134,554.63	
Excess of Revenue over Expenditures	<u>64,005.67</u>	
TOTAL Fund Balance		<u>2,198,560.30</u>
TOTAL Liabilities & Fund Balance		<u>2,198,560.30</u>

**Operating Revenue**



**Tenant Deposits**



# 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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*April - Statement of Revenue & Expenditures  
5-year trend*

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

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*April – 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, April 2022 - current month, Consolidated by account*

	<i>4 Month Ended April 30, 2022</i>	<i>4 Month Ended April 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>
<b>Revenue</b>			
MARINE TERMINAL REVENUES	47,807.55	37,449.50	10,358.05
CAPITAL CONTRIBUTIONS (Grants)	29,241.05	132,350.00	(103,108.95)
PROPERTY REVENUES	328,798.29	260,016.32	68,781.97
OTHER MISC RENTAL/LEASE REV	41,772.43	32,879.32	8,893.11
NONREVENUE (Loans,other)	3,447.20	0.00	3,447.20
NON-OPERATING REVENUES	61,567.61	37,780.00	23,787.61
<b>TOTAL Revenue</b>	<b>512,634.13</b>	<b>500,475.14</b>	<b>12,158.99</b>
<b>Expenditures</b>			
MARINE TERMINAL EXPENSES	2,631.70	10,292.00	7,660.30
PROPERTY EXPENSES	182,637.96	195,208.75	12,570.79
NONEXPENSE (Loans,Proj,other)	142,999.28	403,217.44	260,218.16
GENERAL & ADMIN EXPENSES	105,453.12	117,646.74	12,193.62
COMMISSIONERS EXPENSES	7,534.59	9,174.32	1,639.73
NON-OPERATING EXPENSES	7,371.81	7,863.68	491.87
<b>TOTAL Expenditures</b>	<b>448,628.46</b>	<b>743,402.93</b>	<b>294,774.47</b>
<b>Excess of Revenue over Expenditures</b>	<b>64,005.67</b>	<b>(242,927.79)</b>	<b>306,933.46</b>

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

	2022	2021	2020	2019	2018
Revenue					
MARINE TERMINAL REVENUES	487.72	0.00	0.00	0.00	0.00
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	19,900.00	114,475.00	48.25
PROPERTY REVENUES	80,053.03	93,916.54	46,748.61	57,385.60	82,221.88
OTHER MISC RENTAL/LEASE REV	9,025.34	10,632.06	5,022.12	4,231.36	8,008.62
NONREVENUE (Loans,other)	356.00	250.00	440.00	0.00	1,800.00
NON-OPERATING REVENUES	41,237.69	384,716.12	101,828.74	119,859.20	104,905.08
<b>TOTAL Revenue</b>	<b>131,159.78</b>	<b>489,514.72</b>	<b>173,939.47</b>	<b>295,951.16</b>	<b>196,983.83</b>
Expenditures					
MARINE TERMINAL EXPENSES	714.62	356.93	244.45	646.61	326.51
PROPERTY EXPENSES	65,903.92	68,164.65	60,209.13	44,149.17	38,737.71
NONEXPENSE (Loans,Proj,other)	18,713.14	9,868.83	39,366.08	16,979.60	3,768.29
GENERAL & ADMIN EXPENSES	24,467.16	21,745.41	28,733.96	21,859.31	21,600.68
COMMISSIONERS EXPENSES	1,883.65	1,873.03	1,698.32	1,695.42	2,485.04
NON-OPERATING EXPENSES	482.08	448.24	688.32	0.00	7.84
<b>TOTAL Expenditures</b>	<b>112,164.57</b>	<b>102,457.09</b>	<b>130,940.26</b>	<b>85,330.11</b>	<b>66,926.07</b>
<b>Excess of Revenue over Expenditures</b>	<b>18,995.21</b>	<b>387,057.63</b>	<b>42,999.21</b>	<b>210,621.05</b>	<b>130,057.76</b>

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

	2022	2021	2020	2019	2018
<b>Revenue</b>					
MARINE TERMINAL REVENUES	47,807.55	5,782.31	5,782.31	2,109.07	1,653.66
CAPITAL CONTRIBUTIONS (Grants)	29,241.05	50,098.12	349,284.82	125,921.73	12,326.05
PROPERTY REVENUES	328,798.29	325,008.87	224,800.20	219,565.91	219,447.69
OTHER MISC RENTAL/LEASE REV	41,772.43	43,245.82	64,268.88	25,790.17	20,002.92
NONREVENUE (Loans,other)	3,447.20	250.00	2,230.00	3,150.00	2,040.00
NON-OPERATING REVENUES	61,567.61	432,304.13	143,504.59	152,278.37	168,458.26
<b>TOTAL Revenue</b>	<b>512,634.13</b>	<b>850,906.94</b>	<b>789,870.80</b>	<b>528,815.25</b>	<b>423,928.58</b>
<b>Expenditures</b>					
MARINE TERMINAL EXPENSES	2,631.70	1,577.08	2,191.96	2,261.82	481.91
PROPERTY EXPENSES	182,637.96	180,441.00	170,725.46	147,455.49	131,187.65
NONEXPENSE (Loans,Proj,other)	142,999.28	158,553.81	204,188.34	161,390.37	450,518.41
GENERAL & ADMIN EXPENSES	105,453.12	90,778.91	93,223.68	94,507.21	90,585.07
COMMISSIONERS EXPENSES	7,534.59	8,043.29	6,886.57	8,007.28	9,694.70
NON-OPERATING EXPENSES	7,371.81	9,756.34	11,289.33	11,136.42	11,428.16
<b>TOTAL Expenditures</b>	<b>448,628.46</b>	<b>449,150.43</b>	<b>488,505.34</b>	<b>424,758.59</b>	<b>693,895.90</b>
<b>Excess of Revenue over Expenditures</b>	<b>64,005.67</b>	<b>401,756.51</b>	<b>301,365.46</b>	<b>104,056.66</b>	<b>(269,967.32)</b>



**Port of Skamania County**  
**Statement of Revenue & Expenditures**  
*Month- and Year-to-Date, April 2022 - current month*

	<i>1 Month Ended</i> <i>April 30, 2022</i>		<i>4 Months Ended</i> <i>April 30, 2022</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	317.07	0.2 %	45,400.32	8.9 %
Dock Services Labor Reimb	0.00	0.0 %	988.00	0.2 %
Utility Reimbursement-Water	170.65	0.1 %	469.78	0.1 %
Utility Reimbursement-Refuse	0.00	0.0 %	949.45	0.2 %
<b>TOTAL STEVENSON LANDING REVENUES</b>	<b>487.72</b>	<b>0.4 %</b>	<b>47,807.55</b>	<b>9.3 %</b>
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	29,241.05	5.7 %
<b>TOTAL PROJECT GRANT REVENUES</b>	<b>0.00</b>	<b>0.0 %</b>	<b>29,241.05</b>	<b>5.7 %</b>
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	940.90	0.7 %	3,964.64	0.8 %
Rigging Loft-Elect Reimb	142.22	0.1 %	905.23	0.2 %
Tichenor Bldg-Sewer Reimb	1,834.19	1.4 %	7,568.63	1.5 %
Tichenor Bldg-Nat Gas Reimb	525.11	0.4 %	2,379.53	0.5 %
Beacon Rock-Prop Ins Reimb	323.51	0.2 %	647.02	0.1 %
Discovery 1-Prop Ins Reimb	0.00	0.0 %	2,724.68	0.5 %
Discovery 2-Prop Ins Reimb	1,512.68	1.2 %	3,781.70	0.7 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.2 %	1,291.00	0.3 %
Old Saloon-Prop Ins Reimb	81.67	0.1 %	326.68	0.1 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	191.72	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.1 %	326.68	0.1 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	1.1 %	6,765.96	1.3 %
Tichenor Bldg-Prop Ins Reimb	833.37	0.6 %	3,422.97	0.7 %
<b>TOTAL PROPERTY LEASE USER CHARGES</b>	<b>8,107.33</b>	<b>6.2 %</b>	<b>34,296.44</b>	<b>6.7 %</b>
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	4,675.24	3.6 %	9,350.48	1.8 %
Discovery I Building	0.00	0.0 %	19,946.11	3.9 %
Teitzel Building (Discovery 2)	16,994.33	13.0 %	46,701.28	9.1 %
Evergreen Building	3,915.75	3.0 %	15,663.00	3.1 %
212 SW Cascade Ave	100.00	0.1 %	400.00	0.1 %
Old Saloon Building	970.64	0.7 %	3,882.56	0.8 %
Rigging Loft (Red Barn)	746.75	0.6 %	2,987.00	0.6 %
Skye Bldg	1,744.57	1.3 %	6,978.28	1.4 %
River Point Bldg (Stev Ind)	23,140.18	17.6 %	107,661.44	21.0 %
Cascades Business Park - Ground lease	2,000.00	1.5 %	8,000.00	1.6 %
Park Rentals	0.00	0.0 %	450.00	0.1 %
<b>TOTAL PROP LEASE REVENUE</b>	<b>54,287.46</b>	<b>41.4 %</b>	<b>222,020.15</b>	<b>43.3 %</b>

*1 Month Ended  
April 30, 2022*

*4 Months Ended  
April 30, 2022*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	1,521.15	1.2 %	6,084.60	1.2 %
Tichenor Suite #45	2,878.99	2.2 %	10,743.18	2.1 %
Fiber Lease Revenue	180.00	0.1 %	720.00	0.1 %
Tichenor Suite #50	1,769.27	1.3 %	6,784.34	1.3 %
Tichenor Suite #60	683.61	0.5 %	5,968.92	1.2 %
Tichenor Suite #65	1,904.00	1.5 %	7,616.00	1.5 %
Tichenor Suite #70	1,806.28	1.4 %	6,789.13	1.3 %
Tichenor Suite #85	2,059.40	1.6 %	8,237.60	1.6 %
Tichenor Suite #90	840.69	0.6 %	3,478.53	0.7 %
Tichenor Suite #105	2,059.40	1.6 %	8,237.60	1.6 %
Tichenor Suite #110	1,955.45	1.5 %	7,821.80	1.5 %
<b>TOTAL TICHENOR LEASE REVENUE</b>	<b>17,658.24</b>	<b>13.5 %</b>	<b>72,481.70</b>	<b>14.1 %</b>
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	8,975.34	6.8 %	40,727.74	7.9 %
Misc Operating Revenue	50.00	0.0 %	1,044.69	0.2 %
<b>TOTAL OTHER MISC LEASE REV</b>	<b>9,025.34</b>	<b>6.9 %</b>	<b>41,772.43</b>	<b>8.1 %</b>
OTHER NONREVENUE				
Tenant Security Deposits	356.00	0.3 %	3,447.20	0.7 %
<b>TOTAL OTHER NONREVENUE</b>	<b>356.00</b>	<b>0.3 %</b>	<b>3,447.20</b>	<b>0.7 %</b>
NON-OPERATING REVENUES				
Investment Interest-MMA	14.82	0.0 %	59.24	0.0 %
Property Tax Revenues	40,657.24	31.0 %	47,906.53	9.3 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	281.82	0.1 %
DNR PILT NAP/NRCA Rev	0.00	0.0 %	4,432.71	0.9 %
Private Timber Harvest Tax Rev	0.00	0.0 %	4,773.94	0.9 %
Leasehold Tax from State	411.64	0.3 %	3,749.59	0.7 %
Other Non-Operating Revenues	153.99	0.1 %	363.78	0.1 %
<b>TOTAL NON-OPERATING REVENUES</b>	<b>41,237.69</b>	<b>31.4 %</b>	<b>61,567.61</b>	<b>12.0 %</b>
<b>TOTAL Revenue</b>	<b>131,159.78</b>	<b>100.0 %</b>	<b>512,634.13</b>	<b>100.0 %</b>

*1 Month Ended  
April 30, 2022*

*4 Months Ended  
April 30, 2022*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	126.22	0.0 %
Supplies-Stev Landing	56.67	0.0 %	56.67	0.0 %
Util-Electricity-Stev Landing	118.45	0.1 %	371.42	0.1 %
Util-Water Exp-Stev Land	333.40	0.3 %	1,511.64	0.3 %
Util-Garbage Exp-Stev Land	206.10	0.2 %	565.75	0.1 %
<b>TOTAL STEV LANDING EXPENSES</b>	<b>714.62</b>	<b>0.5 %</b>	<b>2,631.70</b>	<b>0.5 %</b>

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	0.00	0.0 %	800.00	0.2 %
<b>TOTAL OTHER PROPERTY LEASE OPS</b>	<b>0.00</b>	<b>0.0 %</b>	<b>800.00</b>	<b>0.2 %</b>

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	12,692.32	9.7 %	48,090.05	9.4 %
FICA-Maint Exp	947.06	0.7 %	3,634.35	0.7 %
Worker's Comp-Maint Exp	1,296.91	1.0 %	2,833.26	0.6 %
Unemployment-Maint Exp	141.63	0.1 %	1,279.36	0.2 %
PERS Retirement-Maint Exp	1,297.96	1.0 %	4,929.22	1.0 %
Health Ins-Maint Exp	3,765.28	2.9 %	15,061.12	2.9 %
VEBA-Maint Exp	388.00	0.3 %	1,552.00	0.3 %
Discovery 2 Sup-Maint Exp	500.82	0.4 %	1,393.92	0.3 %
212 Cascade Ave Sup-Maint Exp	1,035.75	0.8 %	1,493.21	0.3 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	224.39	0.0 %
Stev Ind Bldg Sup-Maint Exp	285.15	0.2 %	5,419.86	1.1 %
Tichenor Supplies-Maint Exp	1,155.55	0.9 %	2,976.90	0.6 %
Park Grnds Supplies-Maint Exp	726.49	0.6 %	4,266.71	0.8 %
Shop Bldg Supplies-Maint Exp	236.57	0.2 %	952.67	0.2 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	0.00	0.0 %	1,953.00	0.4 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	27.84	0.0 %
Tools-Maint Exp	583.90	0.4 %	610.81	0.1 %
Janitorial Supplies-Maint Exp	362.33	0.3 %	529.70	0.1 %
Fuel-Maint Exp	1,040.00	0.8 %	2,427.35	0.5 %
Automotive-Maint Exp	680.17	0.5 %	680.17	0.1 %
Machinery & Equipment - Maint Exp	110.54	0.1 %	581.20	0.1 %
<b>TOTAL PROPERTY LEASE MAINT EXPENSES</b>	<b>27,246.43</b>	<b>20.8 %</b>	<b>100,952.89</b>	<b>19.7 %</b>

*1 Month Ended*  
*April 30, 2022*

*4 Months Ended*  
*April 30, 2022*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	35.28	0.0 %	139.44	0.0 %
Rigging Loft-Water Exp	35.28	0.0 %	139.44	0.0 %
Tichenor-Water Exp	932.80	0.7 %	3,708.14	0.7 %
Park-Water Exp	702.73	0.5 %	2,777.46	0.5 %
212 Cascade-Electricity Exp	265.52	0.2 %	893.59	0.2 %
Rigging Loft-Electricity Exp	316.05	0.2 %	2,011.62	0.4 %
Tichenor Bldg-Electricity Exp	716.65	0.5 %	2,860.32	0.6 %
Electricity Exp-Parks & Grnds	189.69	0.1 %	700.31	0.1 %
Electricity-Unoccupied Fac	256.80	0.2 %	1,140.60	0.2 %
WRBP - Electricity Exp	181.37	0.1 %	610.53	0.1 %
212 Cascade Ave-Sewer Exp	100.84	0.1 %	393.83	0.1 %
Rigging Loft-Sewer Exp	101.27	0.1 %	393.83	0.1 %
Tichenor Bldg-Sewer Exp	1,819.92	1.4 %	7,103.15	1.4 %
Sewer Exp-Parks & Grounds	311.75	0.2 %	1,212.36	0.2 %
Garbage Exp-Parks & Grounds	115.10	0.1 %	582.30	0.1 %
Tichenor Bldg-Nat Gas Exp	857.97	0.7 %	2,083.97	0.4 %
<b>TOTAL PROPERTY UTILITY EXPENSES</b>	<b>6,939.02</b>	<b>5.3 %</b>	<b>26,750.89</b>	<b>5.2 %</b>

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	0.00	0.0 %	1,400.00	0.3 %
Leasehold Taxes Expense	31,718.47	24.2 %	52,734.18	10.3 %
<b>TOTAL OTHER PROPERTY EXPENSES</b>	<b>31,718.47</b>	<b>24.2 %</b>	<b>54,134.18</b>	<b>10.6 %</b>

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,487.39	1.1 %
WIB/EDC - Line of Credit	654.85	0.5 %	2,698.77	0.5 %
Capital Lease - Auto	390.03	0.3 %	1,560.12	0.3 %
Prin-WIB-Discovery 2	0.00	0.0 %	496.42	0.1 %
Prin-WIB-Coyote Ridge	0.00	0.0 %	9,450.78	1.8 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.66	13.2 %
<b>TOTAL DEBT REDEMPTION-PRINCIPAL</b>	<b>1,044.88</b>	<b>0.8 %</b>	<b>87,360.14</b>	<b>17.0 %</b>

GENERAL PROJECTS EXPENSES

WATERFRONT DEV - SHORELINE ENHANCE	0.00	0.0 %	147.35	0.0 %
NB PARCEL 2 Cascades Bus Park	17,668.26	13.5 %	50,904.29	9.9 %
LANDING IMPROVEMENTS	0.00	0.0 %	4,587.50	0.9 %
<b>TOTAL GENERAL PROJECTS EXPENSES</b>	<b>17,668.26</b>	<b>13.5 %</b>	<b>55,639.14</b>	<b>10.9 %</b>

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	8,728.17	6.7 %	34,912.87	6.8 %
FICA-Administrative Expense	756.99	0.6 %	2,976.98	0.6 %
Worker's Comp-Admin Expense	102.73	0.1 %	208.40	0.0 %
PERS Retirement-Admin Exp	894.64	0.7 %	3,578.58	0.7 %
Health Insur-Admin Expense	884.84	0.7 %	3,539.36	0.7 %
VEBA-Admin Expense	194.00	0.1 %	776.00	0.2 %
Paid Family Medical Leave	288.56	0.2 %	461.42	0.1 %
<b>TOTAL SALARIES &amp; BENEFITS-ADMIN</b>	<b>11,849.93</b>	<b>9.0 %</b>	<b>46,453.61</b>	<b>9.1 %</b>

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	325.00	0.2 %	825.00	0.2 %
Professional Serv-Gen Admin	7,818.59	6.0 %	38,434.36	7.5 %
<b>TOTAL OUTSIDE SERVICES-GEN &amp; ADMIN</b>	<b>8,143.59</b>	<b>6.2 %</b>	<b>39,259.36</b>	<b>7.7 %</b>

*1 Month Ended  
April 30, 2022*

*4 Months Ended  
April 30, 2022*

G & A EXPENSES

Legal Fees-G&A Exp	2,784.00	2.1 %	8,806.00	1.7 %
Office Supplies-G&A Exp	(42.65)	0.0 %	434.91	0.1 %
Admin Travel-G&A Expense	0.00	0.0 %	409.92	0.1 %
Professional Develop-G&A Exp	315.00	0.2 %	880.00	0.2 %
Legal Advertising-G&A Expense	30.60	0.0 %	102.92	0.0 %
Marketing Advertising-G&A Exp	45.00	0.0 %	453.50	0.1 %
Membership/Dues-G&A Exp	0.00	0.0 %	4,630.00	0.9 %
Administrative-G&A Expense	597.48	0.5 %	1,653.12	0.3 %
Postage-G&A Expense	130.79	0.1 %	163.44	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	58.01	0.0 %
State Use Tax-G&A Exp	438.62	0.3 %	896.63	0.2 %
Telecommunications-G&A Expense	174.80	0.1 %	1,209.20	0.2 %
IT Expenses	0.00	0.0 %	42.50	0.0 %
<b>TOTAL G &amp; A EXPENSES</b>	<b>4,473.64</b>	<b>3.4 %</b>	<b>19,740.15</b>	<b>3.9 %</b>

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	512.00	0.4 %	2,048.00	0.4 %
Commissioners Salaries	855.00	0.7 %	3,420.00	0.7 %
FICA-Commissioners	39.17	0.0 %	156.67	0.0 %
Health Ins - Commissioners	477.48	0.4 %	1,909.92	0.4 %
<b>TOTAL COMMISSIONERS EXPENSES</b>	<b>1,883.65</b>	<b>1.4 %</b>	<b>7,534.59</b>	<b>1.5 %</b>

NON-OPERATING EXPENSES

Interest-WIB-Discovery 2	0.00	0.0 %	(496.42)	-0.1 %
Interest-WIB-Coyote Ridge	0.00	0.0 %	139.09	0.0 %
Interest - WIB/EDC Line of Credit	482.08	0.4 %	1,848.95	0.4 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	466.86	0.1 %
Interest-CERB-Discovery 2	0.00	0.0 %	5,413.33	1.1 %
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>482.08</b>	<b>0.4 %</b>	<b>7,371.81</b>	<b>1.4 %</b>

TOTAL Expenditures

112,164.57 85.5 % 448,628.46 87.5 %

Excess of Revenue over Expenditures

18,995.21 14.5 % 64,005.67 12.5 %

**Port of Skamania County**  
**Statement of Revenue & Expenditures**  
*Year-to-Date Variance, April 2022 - current month*

	<i>4 Months Ended April 30, 2022</i>	<i>4 Months Ended April 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	45,400.32	32,441.50	12,958.82	39.9 %
Other Docking Fees - 10% Admin	0.00	460.00	(460.00)	-100.0 %
Dock Services Labor Reimb	988.00	1,848.00	(860.00)	-46.5 %
Utility Reimbursement-Water	469.78	1,100.00	(630.22)	-57.3 %
Utility Reimbursement-Refuse	949.45	1,600.00	(650.55)	-40.7 %
<b>TOTAL STEVENSON LANDING REVENUES</b>	<b>47,807.55</b>	<b>37,449.50</b>	<b>10,358.05</b>	<b>27.7 %</b>
PROJECT GRANT REVENUES				
Project - Grant Revenues	29,241.05	132,350.00	(103,108.95)	-77.9 %
<b>TOTAL PROJECT GRANT REVENUES</b>	<b>29,241.05</b>	<b>132,350.00</b>	<b>(103,108.95)</b>	<b>-77.9 %</b>
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	3,964.64	5,000.00	(1,035.36)	-20.7 %
Rigging Loft-Elect Reimb	905.23	360.00	545.23	151.5 %
Tichenor Bldg-Sewer Reimb	7,568.63	8,600.00	(1,031.37)	-12.0 %
Tichenor Bldg-Nat Gas Reimb	2,379.53	1,800.00	579.53	32.2 %
Beacon Rock-Prop Ins Reimb	647.02	560.00	87.02	15.5 %
Discovery 1-Prop Ins Reimb	2,724.68	2,200.00	524.68	23.8 %
Discovery 2-Prop Ins Reimb	3,781.70	2,200.00	1,581.70	71.9 %
Evergreen Bldg-Prop Ins Reimb	1,291.00	1,264.00	27.00	2.1 %
Old Saloon-Prop Ins Reimb	326.68	161.00	165.68	102.9 %
Rigging Loft-Prop Ins Reimb	191.72	160.00	31.72	19.8 %
Skye Bldg-Prop Ins Reimb	326.68	320.00	6.68	2.1 %
Stev Ind Bldg-Prop Ins Reimb	6,765.96	5,600.00	1,165.96	20.8 %
Tichenor Bldg-Prop Ins Reimb	3,422.97	1,671.68	1,751.29	104.8 %
<b>TOTAL PROPERTY LEASE USER CHARGES</b>	<b>34,296.44</b>	<b>29,896.68</b>	<b>4,399.76</b>	<b>14.7 %</b>
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	9,350.48	6,742.00	2,608.48	38.7 %
Discovery I Building	19,946.11	19,164.00	782.11	4.1 %
Teitzel Building (Discovery 2)	46,701.28	32,428.00	14,273.28	44.0 %
Evergreen Building	15,663.00	14,818.32	844.68	5.7 %
212 SW Cascade Ave	400.00	400.00	0.00	
Old Saloon Building	3,882.56	3,672.00	210.56	5.7 %
Rigging Loft (Red Barn)	2,987.00	2,826.00	161.00	5.7 %
Skye Bldg	6,978.28	6,602.00	376.28	5.7 %
River Point Bldg (Stev Ind)	107,661.44	76,748.32	30,913.12	40.3 %
Cascades Business Park - Ground lease	8,000.00	8,000.00	0.00	
Park Rentals	450.00	0.00	450.00	
<b>TOTAL PROP LEASE REVENUE</b>	<b>222,020.15</b>	<b>171,400.64</b>	<b>50,619.51</b>	<b>29.5 %</b>

	<i>4 Months Ended April 30, 2022</i>	<i>4 Months Ended April 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>TICHENOR LEASE REVENUE</b>				
Tichenor Suite #40	6,084.60	5,756.32	328.28	5.7 %
Tichenor Suite #45	10,743.18	5,978.00	4,765.18	79.7 %
Fiber Lease Revenue	720.00	0.00	720.00	
Tichenor Suite #50	6,784.34	6,631.68	152.66	2.3 %
Tichenor Suite #60	5,968.92	3,607.00	2,361.92	65.5 %
Tichenor Suite #65	7,616.00	7,205.32	410.68	5.7 %
Tichenor Suite #70	6,789.13	5,761.68	1,027.45	17.8 %
Tichenor Suite #85	8,237.60	7,793.32	444.28	5.7 %
Tichenor Suite #90	3,478.53	1,560.68	1,917.85	122.9 %
Tichenor Suite #105	8,237.60	7,793.32	444.28	5.7 %
Tichenor Suite #110	7,821.80	6,631.68	1,190.12	17.9 %
<b>TOTAL TICHENOR LEASE REVENUE</b>	<b>72,481.70</b>	<b>58,719.00</b>	<b>13,762.70</b>	<b>23.4 %</b>
<b>OTHER MISC LEASE REVENUE</b>				
Leasehold Taxes from Tenants	40,727.74	29,546.00	11,181.74	37.8 %
Misc Operating Revenue	1,044.69	3,333.32	(2,288.63)	-68.7 %
<b>TOTAL OTHER MISC LEASE REV</b>	<b>41,772.43</b>	<b>32,879.32</b>	<b>8,893.11</b>	<b>27.0 %</b>
<b>OTHER NONREVENUE</b>				
Tenant Security Deposits	3,447.20	0.00	3,447.20	
<b>TOTAL OTHER NONREVENUE</b>	<b>3,447.20</b>	<b>0.00</b>	<b>3,447.20</b>	
<b>NON-OPERATING REVENUES</b>				
Investment Interest-MMA	59.24	666.68	(607.44)	-91.1 %
Property Tax Revenues	47,906.53	30,780.00	17,126.53	55.6 %
PILT Fish & Wildlife Tax Rev	281.82	0.00	281.82	
DNR PILT NAP/NRCA Rev	4,432.71	333.32	4,099.39	1229.9 %
Private Timber Harvest Tax Rev	4,773.94	5,666.68	(892.74)	-15.8 %
Leasehold Tax from State	3,749.59	333.32	3,416.27	1024.9 %
Other Non-Operating Revenues	363.78	0.00	363.78	
<b>TOTAL NON-OPERATING REVENUES</b>	<b>61,567.61</b>	<b>37,780.00</b>	<b>23,787.61</b>	<b>63.0 %</b>
<b>TOTAL Revenue</b>	<b>512,634.13</b>	<b>500,475.14</b>	<b>12,158.99</b>	<b>2.4 %</b>

	<i>4 Months Ended April 30, 2022</i>	<i>4 Months Ended April 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Regular Pay-Stev Landing	0.00	532.00	532.00	100.0 %
Outside Serv/Maint-Stev Land	126.22	0.00	(126.22)	
Supplies-Stev Landing	56.67	0.00	(56.67)	
Util-Electricity-Stev Landing	371.42	300.00	(71.42)	-23.8 %
Util-Water Exp-Stev Land	1,511.64	3,100.00	1,588.36	51.2 %
Util-Garbage Exp-Stev Land	565.75	6,360.00	5,794.25	91.1 %
<b>TOTAL STEVE LANDING EXPENSES</b>	<b>2,631.70</b>	<b>10,292.00</b>	<b>7,660.30</b>	<b>74.4 %</b>
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	800.00	0.00	(800.00)	
<b>TOTAL OTHER PROPERTY LEASE OPS</b>	<b>800.00</b>	<b>0.00</b>	<b>(800.00)</b>	
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	48,090.05	49,003.68	913.63	1.9 %
Overtime-Maint Exp	0.00	2,292.00	2,292.00	100.0 %
FICA-Maint Exp	3,634.35	4,009.32	374.97	9.4 %
Worker's Comp-Maint Exp	2,833.26	3,678.00	844.74	23.0 %
Unemployment-Maint Exp	1,279.36	3,815.00	2,535.64	66.5 %
PERS Retirement-Maint Exp	4,929.22	4,392.00	(537.22)	-12.2 %
Health Ins-Maint Exp	15,061.12	15,061.00	(0.12)	0.0 %
VEBA-Maint Exp	1,552.00	1,552.00	0.00	
Outside Services/Maintenance	0.00	166.68	166.68	100.0 %
BRGC Supplies-Maint Exp	0.00	333.32	333.32	100.0 %
Discovery 1 Sup-Maint Exp	0.00	666.68	666.68	100.0 %
Discovery 2 Sup-Maint Exp	1,393.92	833.32	(560.60)	-67.3 %
Evergreen Bldg Sup-Maint Exp	0.00	1,666.68	1,666.68	100.0 %
212 Cascade Ave Sup-Maint Exp	1,493.21	333.32	(1,159.89)	-348.0 %
Old Saloon Supplies-Maint Exp	0.00	333.32	333.32	100.0 %
Rigging Loft Sup-Maint Exp	224.39	500.00	275.61	55.1 %
Skye Bldg Supplies-Maint Exp	0.00	1,666.68	1,666.68	100.0 %
Stev Ind Bldg Sup-Maint Exp	5,419.86	4,318.19	(1,101.67)	-25.5 %
Tichenor Supplies-Maint Exp	2,976.90	4,833.32	1,856.42	38.4 %
Park Grnds Supplies-Maint Exp	4,266.71	5,666.68	1,399.97	24.7 %
21 Cascade Supplies-Maint Exp	0.00	66.68	66.68	100.0 %
Shop Bldg Supplies-Maint Exp	952.67	833.32	(119.35)	-14.3 %
Vacant Lands Sup-Maint Exp	35.80	66.68	30.88	46.3 %
Wind River Bus Park Sup-Maint	1,953.00	2,600.00	647.00	24.9 %
Cascades Bus Park Sup-Maint	0.00	333.32	333.32	100.0 %
Boat Launch Supplies-Maint Exp	27.84	333.32	305.48	91.6 %
Tools-Maint Exp	610.81	333.32	(277.49)	-83.3 %
Janitorial Supplies-Maint Exp	529.70	1,333.32	803.62	60.3 %
Fuel-Maint Exp	2,427.35	1,833.32	(594.03)	-32.4 %
Automotive-Maint Exp	680.17	333.32	(346.85)	-104.1 %
Uniforms-Maint Exp	0.00	333.32	333.32	100.0 %
Machinery & Equipment - Maint Exp	581.20	433.32	(147.88)	-34.1 %
Equip Rentals-Maint Exp	0.00	333.32	333.32	100.0 %
<b>TOTAL PROPERTY LEASE MAINT EXPENSES</b>	<b>100,952.89</b>	<b>114,287.75</b>	<b>13,334.86</b>	<b>11.7 %</b>



	<i>4 Months Ended April 30, 2022</i>	<i>4 Months Ended April 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>PROPERTY UTILITY EXPENSES</b>				
212 Cascade Ave-Water Exp	139.44	333.32	193.88	58.2 %
Rigging Loft-Water Exp	139.44	178.32	38.88	21.8 %
Tichenor-Water Exp	3,708.14	5,233.32	1,525.18	29.1 %
Park-Water Exp	2,777.46	4,200.00	1,422.54	33.9 %
212 Cascade-Electricity Exp	893.59	942.68	49.09	5.2 %
Rigging Loft-Electricity Exp	2,011.62	1,700.00	(311.62)	-18.3 %
Tichenor Bldg-Electricity Exp	2,860.32	5,000.00	2,139.68	42.8 %
Electricity Exp-Parks & Grnds	700.31	1,100.00	399.69	36.3 %
Electricity-Unoccupied Fac	1,140.60	1,010.00	(130.60)	-12.9 %
WRBP - Electricity Exp	610.53	666.68	56.15	8.4 %
212 Cascade Ave-Sewer Exp	393.83	1,200.00	806.17	67.2 %
Rigging Loft-Sewer Exp	393.83	466.68	72.85	15.6 %
Tichenor Bldg-Sewer Exp	7,103.15	10,000.00	2,896.85	29.0 %
Sewer Exp-Parks & Grounds	1,212.36	1,800.00	587.64	32.6 %
Garbage Exp-Parks & Grounds	582.30	1,000.00	417.70	41.8 %
Tichenor Bldg-Nat Gas Exp	2,083.97	2,155.00	71.03	3.3 %
<b>TOTAL PROPERTY UTILITY EXPENSES</b>	<b>26,750.89</b>	<b>36,986.00</b>	<b>10,235.11</b>	<b>27.7 %</b>
<b>OTHER PROPERTY EXPENSES</b>				
Returned Tenant Deposits	1,400.00	0.00	(1,400.00)	
Leasehold Taxes Expense	52,734.18	43,935.00	(8,799.18)	-20.0 %
<b>TOTAL OTHER PROPERTY EXPENSES</b>	<b>54,134.18</b>	<b>43,935.00</b>	<b>(10,199.18)</b>	<b>-23.2 %</b>
<b>DEBT REDEMPTION-PRINCIPAL</b>				
Prin-CTED-126 Cascade Ave	5,487.39	5,526.00	38.61	0.7 %
WIB/EDC - Line of Credit	2,698.77	2,702.32	3.55	0.1 %
Capital Lease - Auto	1,560.12	1,560.12	0.00	
Prin-WIB-Discovery 2	496.42	0.00	(496.42)	
Prin-WIB-Coyote Ridge	9,450.78	9,413.00	(37.78)	-0.4 %
Prin-CERB-Discovery 2	67,666.66	67,666.00	(0.66)	0.0 %
<b>TOTAL DEBT REDEMPTION-PRINCIPAL</b>	<b>87,360.14</b>	<b>86,867.44</b>	<b>(492.70)</b>	<b>-0.6 %</b>
<b>GENERAL PROJECTS EXPENSES</b>				
Rigging Loft - Capital Repair	0.00	35,000.00	35,000.00	100.0 %
WATERFRONT DEV - SHORELINE ENHANC	147.35	0.00	(147.35)	
NB PARCEL 2 Cascades Bus Park	50,904.29	205,000.00	154,095.71	75.2 %
LANDING IMPROVEMENTS	4,587.50	17,350.00	12,762.50	73.6 %
<b>TOTAL GENERAL PROJECTS EXPENSES</b>	<b>55,639.14</b>	<b>257,350.00</b>	<b>201,710.86</b>	<b>78.4 %</b>
<b>EQUIPMENT PURCHASES</b>				
Office Equipment Purchases	0.00	4,000.00	4,000.00	100.0 %
Equipment Purchase	0.00	55,000.00	55,000.00	100.0 %
<b>TOTAL EQUIPMENT PURCHASES</b>	<b>0.00</b>	<b>59,000.00</b>	<b>59,000.00</b>	<b>100.0 %</b>

	<i>4 Months Ended April 30, 2022</i>	<i>4 Months Ended April 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>SALARIES &amp; BENEFITS-ADMIN</b>				
Salaries-Administrative Exp	34,912.87	34,912.68	(0.19)	0.0 %
FICA-Administrative Expense	2,976.98	2,670.68	(306.30)	-11.5 %
Worker's Comp-Admin Expense	208.40	235.50	27.10	11.5 %
Unemployment-Admin Expense	0.00	2,310.00	2,310.00	100.0 %
PERS Retirement-Admin Exp	3,578.58	3,803.32	224.74	5.9 %
Health Insur-Admin Expense	3,539.36	3,539.32	(0.04)	0.0 %
VEBA-Admin Expense	776.00	776.00	0.00	
Paid Family Medical Leave	461.42	0.00	(461.42)	
<b>TOTAL SALARIES &amp; BENEFITS-ADMIN</b>	<b>46,453.61</b>	<b>48,247.50</b>	<b>1,793.89</b>	<b>3.7 %</b>
<b>OUTSIDE SERVICES-GEN &amp; ADMIN</b>				
Auditing-Gen & Admin	825.00	2,000.00	1,175.00	58.8 %
Professional Serv-Gen Admin	38,434.36	31,274.32	(7,160.04)	-22.9 %
<b>TOTAL OUTSIDE SERVICES-GEN &amp; ADMIN</b>	<b>39,259.36</b>	<b>33,274.32</b>	<b>(5,985.04)</b>	<b>-18.0 %</b>
<b>G &amp; A EXPENSES</b>				
Legal Fees-G&A Exp	8,806.00	8,333.32	(472.68)	-5.7 %
Legal Fees-G&A Exp-WRBP	0.00	500.00	500.00	100.0 %
Office Supplies-G&A Exp	434.91	1,800.00	1,365.09	75.8 %
Equipment - G&A Exp	0.00	333.32	333.32	100.0 %
Admin Travel-G&A Expense	409.92	6,000.00	5,590.08	93.2 %
Professional Develop-G&A Exp	880.00	1,500.00	620.00	41.3 %
Legal Advertising-G&A Expense	102.92	400.00	297.08	74.3 %
Marketing Advertising-G&A Exp	453.50	3,333.32	2,879.82	86.4 %
Membership/Dues-G&A Exp	4,630.00	4,825.00	195.00	4.0 %
Administrative-G&A Expense	1,653.12	650.00	(1,003.12)	-154.3 %
Marketing & Eco Dev-G&A Exp	0.00	33.32	33.32	100.0 %
Postage-G&A Expense	163.44	250.00	86.56	34.6 %
Safety Program-G&A Expense	58.01	400.00	341.99	85.5 %
State Use Tax-G&A Exp	896.63	5,000.00	4,103.37	82.1 %
Miscellaneous G & A Exp	0.00	33.32	33.32	100.0 %
Telecommunications-G&A Expense	1,209.20	1,900.00	690.80	36.4 %
IT Expenses	42.50	833.32	790.82	94.9 %
<b>TOTAL G &amp; A EXPENSES</b>	<b>19,740.15</b>	<b>36,124.92</b>	<b>16,384.77</b>	<b>45.4 %</b>
<b>COMMISSIONER'S EXPENSES</b>				
Commissioners Mtg Comp	2,048.00	3,328.00	1,280.00	38.5 %
Commissioners Salaries	3,420.00	3,420.00	0.00	
FICA-Commissioners	156.67	516.32	359.65	69.7 %
Health Ins - Commissioners	1,909.92	1,910.00	0.08	0.0 %
<b>TOTAL COMMISSIONERS EXPENSES</b>	<b>7,534.59</b>	<b>9,174.32</b>	<b>1,639.73</b>	<b>17.9 %</b>
<b>NON-OPERATING EXPENSES</b>				
Interest-WIB-Discovery 2	(496.42)	0.00	496.42	
Interest-WIB-Coyote Ridge	139.09	177.00	37.91	21.4 %
Interest - WIB/EDC Line of Credit	1,848.95	1,845.68	(3.27)	-0.2 %
Interest-CTED-126 Cascade Ave	466.86	428.00	(38.86)	-9.1 %
Interest-CERB-Discovery 2	5,413.33	5,413.00	(0.33)	0.0 %
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>7,371.81</b>	<b>7,863.68</b>	<b>491.87</b>	<b>6.3 %</b>
<b>TOTAL Expenditures</b>	<b>448,628.46</b>	<b>743,402.93</b>	<b>294,774.47</b>	<b>39.7 %</b>
<b>Excess of Revenue over Expenditures</b>	<b>64,005.67</b>	<b>(242,927.79)</b>	<b>306,933.46</b>	<b>126.3 %</b>