

PORT OF SKAMANIA COUNTY

March 2024 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
April 16, 2024

Summary:

Despite revenues and expenses coming in below expectations, March concluded on a strong note with a year-to-date positive bottom line of \$149,581. Although we did not realized the budgeted grant revenues and expenditures within the month, our operational revenues continue to outpace our operational expenditures, sustaining our financial health.

Budget and Grants:

\$300,000 Ecology Integrative Planning Grant – \$255,947.04 has been paid to date.

\$47,000 Ecology IAA - \$45,138.40s been paid to date.

Notable income March

- \$12,864.45 ◇ Property tax received
 - ◇ The 2024 budgeted property tax revenue in \$364,851.
- \$11,550.36 ◇ LGIP interest income
- \$11,435.00 ◇ Ecology IAA Grant reimbursement
- \$ 3,689.79 ◇ New Tenant Security Deposits
- \$ 4,950.95 ◇ Private Timber Tax

Notable expenses March

- \$ 6,925.06 ◇ Sprinkler System Maintenace - Tichenor
- \$ 3,180.00 ◇ Excavator Muck Buckets
- \$ 1,162.00 ◇ Enduris - Crime Coverage Limit increase
- \$10,018.75 ◇ Maul Foster, Alongi - Ecology IAA Grant
- \$ 1,841.01 ◇ Maul Foster, Alongi - Ecology IPG Grant
- \$ 1,090.04 ◇ Department of Ecology

Delinquent Account Aging as of 04/11/2024:

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
ACL			\$ 9,450.00			\$ 9,450.00
AQSC				\$11,029.23		\$11,029.23
Skamania Acupuncture				\$ 89.69	\$ 3,724.80	\$ 3,814.49
Skunk Bros	\$ 4,073.03		\$ 3,178.31			\$ 7,251.34

Skamania Acupuncture and Skunk Bros are paying as agreed.

CASH REPORTS

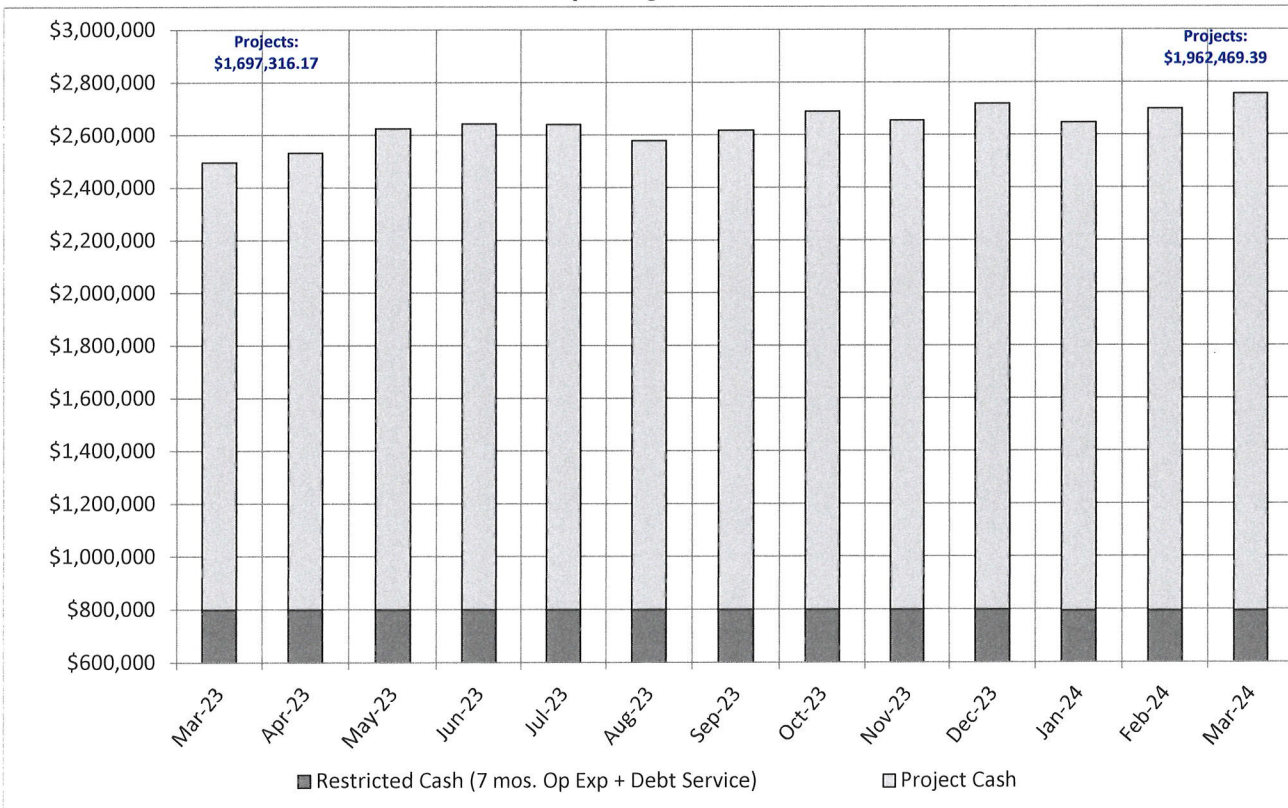
Port of Skamania County

Statement of Assets & Liabilities

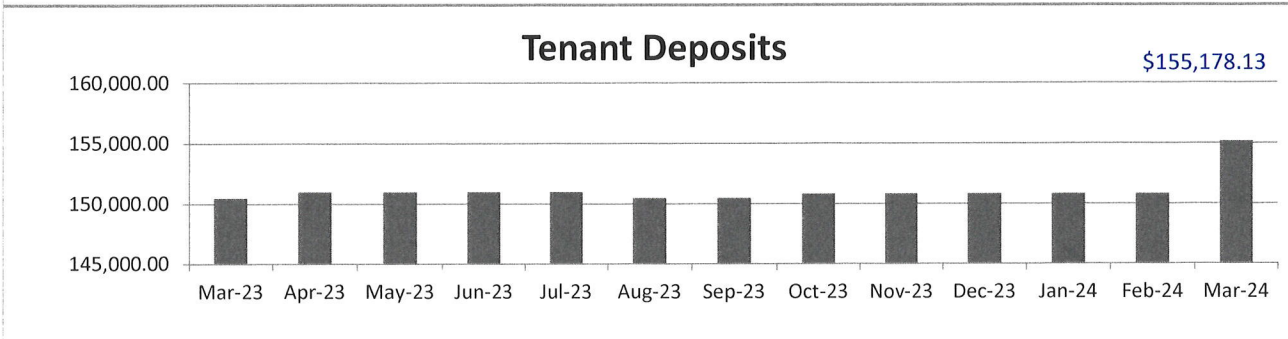
As of: March 31, 2024

Assets		
Current Assets		
General Checking - Umpqua Bank	359,492.01	
Money Market - Umpqua Bank	28,221.68	
LGIP Investment	2,368,842.62	
TOTAL Operating Revenue		2,756,556.31
Tenant Deposits-Money Market	155,178.13	
TOTAL Tenant Deposits		155,178.13
TOTAL Assets		2,911,734.44
Liabilities		
Current Liabilities		
WA CARES PAYABLE	476.06	
TOTAL Current Liabilities		476.06
TOTAL Liabilities		476.06
Fund Balance		
Net Assets	2,869,482.51	
Excess of Revenue over Expenditures	41,775.87	
TOTAL Fund Balance		2,911,258.38
TOTAL Liabilities & Fund Balance		2,911,734.44

Operating Revenue



Tenant Deposits



STATEMENT OF REVENUES AND EXPENSES

2024 MONTH END REPORTS

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Month end Actual vs. Budget Month end Summary

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

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March

- Detailed Statement of Revenue & Expenditures

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Month end Actual vs. Budget Fiscal year end Detail

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, March 2024 - current month, Consolidated by account

	<i>3 Month Ended March 31, 2024</i>	<i>3 Month Ended March 31, 2024 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	0.00	0.00	0.00
CAPITAL CONTRIBUTIONS (Grants)	11,435.00	257,500.00	(246,065.00)
PROPERTY REVENUES	93,685.75	71,927.16	21,758.59
OTHER MISC RENTAL/LEASE REV	10,738.93	8,183.33	2,555.60
NONREVENUE (Loans,other)	3,689.79	0.00	3,689.79
NON-OPERATING REVENUES	30,031.66	8,705.33	21,326.33
TOTAL Revenue	149,581.13	346,315.82	(196,734.69)
Expenditures			
MARINE TERMINAL EXPENSES	456.91	427.98	(28.93)
PROPERTY EXPENSES	49,286.26	46,111.61	(3,174.65)
NONEXPENSE (Loans,Proj,other)	12,949.80	239,365.00	226,415.20
GENERAL & ADMIN EXPENSES	22,883.15	32,019.73	9,136.58
COMMISSIONERS EXPENSES	2,071.26	2,730.33	659.07
NON-OPERATING EXPENSES	0.00	0.00	0.00
TOTAL Expenditures	87,647.38	320,654.65	233,007.27
Excess of Revenue over Expenditures	61,933.75	25,661.17	36,272.58

Port of Skamania County
March Monthly Statement of Revenue & Expenditures

	2024	2023	2022	2021	2020
Revenue					
MARINE TERMINAL REVENUES	0.00	24,888.95	0.00	0.00	0.00
CAPITAL CONTRIBUTIONS (Grants)	11,435.00	0.00	0.00	0.00	438.62
PROPERTY REVENUES	93,685.75	113,767.45	104,080.56	70,865.63	49,429.09
OTHER MISC RENTAL/LEASE REV	10,738.93	19,695.27	11,931.97	9,573.84	7,034.56
NONREVENUE (Loans,other)	3,689.79	500.00	1,928.50	0.00	0.00
NON-OPERATING REVENUES	30,031.66	24,892.27	2,204.86	43,447.60	26,989.32
TOTAL Revenue	149,581.13	183,743.94	120,145.89	123,887.07	83,891.59
Expenditures					
MARINE TERMINAL EXPENSES	456.91	405.91	517.34	559.28	407.34
PROPERTY EXPENSES	49,286.26	38,158.71	30,780.73	35,465.91	31,899.80
NONEXPENSE (Loans,Proj,other)	12,949.80	14,385.04	28,850.90	22,100.28	24,044.74
GENERAL & ADMIN EXPENSES	22,883.15	24,103.05	27,761.86	25,535.03	20,310.29
COMMISSIONERS EXPENSES	2,071.26	1,741.41	1,883.65	2,010.82	1,802.97
NON-OPERATING EXPENSES	0.00	397.81	(840.17)	712.60	233.71
TOTAL Expenditures	87,647.38	79,191.93	88,954.31	86,383.92	78,698.85
Excess of Revenue over Expenditures	61,933.75	104,552.01	31,191.58	37,503.15	5,192.74

Port of Skamania County
March Monthly Statement of Revenue & Expenditures

	2024	2023	2022	2021	2020
Revenue					
MARINE TERMINAL REVENUES	0.00	24,888.95	0.00	0.00	0.00
CAPITAL CONTRIBUTIONS (Grants)	11,435.00	0.00	0.00	0.00	438.62
PROPERTY REVENUES	93,685.75	113,767.45	104,080.56	70,865.63	49,429.09
OTHER MISC RENTAL/LEASE REV	10,738.93	19,695.27	11,931.97	9,573.84	7,034.56
NONREVENUE (Loans,other)	3,689.79	500.00	1,928.50	0.00	0.00
NON-OPERATING REVENUES	30,031.66	24,892.27	2,204.86	43,447.60	26,989.32
TOTAL Revenue	149,581.13	183,743.94	120,145.89	123,887.07	83,891.59
Expenditures					
MARINE TERMINAL EXPENSES	456.91	405.91	517.34	559.28	407.34
PROPERTY EXPENSES	49,286.26	38,158.71	30,780.73	35,465.91	31,899.80
NONEXPENSE (Loans,Proj,other)	12,949.80	14,385.04	28,850.90	22,100.28	24,044.74
GENERAL & ADMIN EXPENSES	22,883.15	24,103.05	27,761.86	25,535.03	20,310.29
COMMISSIONERS EXPENSES	2,071.26	1,741.41	1,883.65	2,010.82	1,802.97
NON-OPERATING EXPENSES	0.00	397.81	(840.17)	712.60	233.71
TOTAL Expenditures	87,647.38	79,191.93	88,954.31	86,383.92	78,698.85
Excess of Revenue over Expenditures	61,933.75	104,552.01	31,191.58	37,503.15	5,192.74

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

	2024	2023	2022	2021	2020
Revenue					
MARINE TERMINAL REVENUES	1,400.00	25,384.67	47,319.83	0.00	5,782.31
CAPITAL CONTRIBUTIONS (Grants)	33,155.00	31,193.50	29,241.05	50,098.12	329,384.82
PROPERTY REVENUES	280,443.39	271,063.56	248,745.26	231,092.33	178,051.59
OTHER MISC RENTAL/LEASE REV	31,462.88	53,972.16	32,747.09	32,613.76	59,246.76
NONREVENUE (Loans,other)	4,366.83	500.00	3,091.20	0.00	1,790.00
NON-OPERATING REVENUES	62,642.17	55,237.78	20,329.92	47,588.01	41,675.85
TOTAL Revenue	413,470.27	437,351.67	381,474.35	361,392.22	615,931.33
Expenditures					
MARINE TERMINAL EXPENSES	1,597.84	1,385.73	1,917.08	1,220.15	1,947.51
PROPERTY EXPENSES	157,193.75	145,573.85	116,734.04	112,276.35	110,516.33
NONEXPENSE (Loans,Proj,other)	120,172.32	107,676.65	124,286.14	148,684.98	164,822.26
GENERAL & ADMIN EXPENSES	77,379.96	78,121.78	80,985.96	69,033.50	64,489.72
COMMISSIONERS EXPENSES	6,124.41	5,362.02	5,650.94	6,170.26	5,188.25
NON-OPERATING EXPENSES	9,226.12	6,421.91	6,889.73	9,308.10	10,601.01
TOTAL Expenditures	371,694.40	344,541.94	336,463.89	346,693.34	357,565.08
Excess of Revenue over Expenditures	41,775.87	92,809.73	45,010.46	14,698.88	258,366.25

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, March 2024 - current month

	<i>1 Month Ended</i> <i>March 31, 2024</i>		<i>3 Months Ended</i> <i>March 31, 2024</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	0.0 %	1,400.00	0.3 %
TOTAL STEVENSON LANDING REVENUES	0.00	0.0 %	1,400.00	0.3 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	11,435.00	7.6 %	33,155.00	8.0 %
TOTAL PROJECT GRANT REVENUES	11,435.00	7.6 %	33,155.00	8.0 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	747.57	0.5 %	2,967.46	0.7 %
Rigging Loft-Elect Reimb	249.61	0.2 %	772.49	0.2 %
Tichenor Bldg-Sewer Reimb	2,233.97	1.5 %	6,578.20	1.6 %
Tichenor Bldg-Nat Gas Reimb	835.23	0.6 %	2,280.54	0.6 %
Beacon Rock-Prop Ins Reimb	378.51	0.3 %	378.51	0.1 %
Discovery 1-Prop Ins Reimb	796.83	0.5 %	2,390.49	0.6 %
Teitzel-Prop Ins Reimb	884.82	0.6 %	1,769.64	0.4 %
Evergreen Bldg-Prop Ins Reimb	377.58	0.3 %	1,132.74	0.3 %
Old Saloon-Prop Ins Reimb	95.50	0.1 %	286.50	0.1 %
Rigging Loft-Prop Ins Reimb	55.84	0.0 %	167.52	0.0 %
Skye Bldg-Prop Ins Reimb	95.50	0.1 %	477.50	0.1 %
Riverpoint Bldg-Prop Ins Reimb	1,709.51	1.1 %	5,128.53	1.2 %
Tichenor Bldg-Prop Ins Reimb	1,195.35	0.8 %	3,922.63	0.9 %
TOTAL PROPERTY LEASE USER CHARGES	9,655.82	6.5 %	28,252.75	6.8 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,290.35	3.5 %	5,290.35	1.3 %
Discovery I Building	14,235.35	9.5 %	42,812.39	10.4 %
Teitzel Building (Discovery 2)	9,625.59	6.4 %	33,149.82	8.0 %
Evergreen Building	4,406.15	2.9 %	13,218.45	3.2 %
212 SW Cascade Ave	100.00	0.1 %	300.00	0.1 %
Old Saloon Building	1,092.20	0.7 %	3,276.60	0.8 %
Rigging Loft (Red Barn)	840.27	0.6 %	2,520.81	0.6 %
Skye Bldg	1,539.32	1.0 %	7,403.57	1.8 %
Riverpoint Bldg (Stev Ind)	26,038.29	17.4 %	78,114.57	18.9 %
Cascades Business Park - Ground lease	2,121.80	1.4 %	6,365.40	1.5 %
Wind River Business Park	0.00	0.0 %	2,790.81	0.7 %
TOTAL PROP LEASE REVENUE	65,289.32	43.6 %	195,242.77	47.2 %

*1 Month Ended
March 31, 2024*

*3 Months Ended
March 31, 2024*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	1,664.01	1.1 %	2,144.01	0.5 %
Tichenor Suite #45	2,369.99	1.6 %	7,109.97	1.7 %
Fiber Lease Revenue	180.00	0.1 %	689.41	0.2 %
Tichenor Suite #50	1,684.10	1.1 %	5,060.70	1.2 %
Tichenor Suite #60	769.22	0.5 %	5,947.14	1.4 %
Tichenor Suite #65	2,142.45	1.4 %	6,427.35	1.6 %
Tichenor Suite #70	1,850.51	1.2 %	5,728.77	1.4 %
Tichenor Suite #85	2,317.31	1.5 %	6,951.93	1.7 %
Tichenor Suite #90	1,245.37	0.8 %	3,335.65	0.8 %
Tichenor Suite #105	2,317.31	1.5 %	6,951.93	1.7 %
Tichenor Suite #110	2,200.34	1.5 %	6,601.01	1.6 %
TOTAL TICHENOR LEASE REVENUE	<u>18,740.61</u>	<u>12.5 %</u>	<u>56,947.87</u>	<u>13.8 %</u>
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	10,538.93	7.0 %	31,262.88	7.6 %
Misc Operating Revenue	200.00	0.1 %	200.00	0.0 %
TOTAL OTHER MISC LEASE REV	<u>10,738.93</u>	<u>7.2 %</u>	<u>31,462.88</u>	<u>7.6 %</u>
OTHER NONREVENUE				
Tenant Security Deposits	3,689.79	2.5 %	4,366.83	1.1 %
TOTAL OTHER NONREVENUE	<u>3,689.79</u>	<u>2.5 %</u>	<u>4,366.83</u>	<u>1.1 %</u>
NON-OPERATING REVENUES				
Investment Interest-MMA	11,550.36	7.7 %	33,802.64	8.2 %
Property Tax Revenues	12,864.45	8.6 %	15,980.93	3.9 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	460.42	0.1 %
DNR PILT NAP/NRCA Rev	127.49	0.1 %	5,622.35	1.4 %
Private Timber Harvest Tax Rev	4,950.95	3.3 %	4,950.95	1.2 %
Leasehold Tax from State	380.33	0.3 %	1,666.80	0.4 %
Other Non-Operating Revenues	158.08	0.1 %	158.08	0.0 %
TOTAL NON-OPERATING REVENUES	<u>30,031.66</u>	<u>20.1 %</u>	<u>62,642.17</u>	<u>15.2 %</u>
TOTAL Revenue	<u>149,581.13</u>	<u>100.0 %</u>	<u>413,470.27</u>	<u>100.0 %</u>

**1 Month Ended
March 31, 2024**

**3 Months Ended
March 31, 2024**

Expenditures

STEV LANDING EXPENSES

Stev Landing-Util-Electricity	159.78	0.1 %	478.05	0.1 %
Stev Landing-Util-Water Exp	297.13	0.2 %	877.24	0.2 %
Stev Landing-Util-Garbage Exp	0.00	0.0 %	242.55	0.1 %
TOTAL STEV LANDING EXPENSES	456.91	0.3 %	1,597.84	0.4 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	15,938.71	10.7 %	49,184.54	11.9 %
Payroll Tax-Maint Exp	1,219.32	0.8 %	4,109.43	1.0 %
Worker's Comp-Maint Exp	0.00	0.0 %	2,325.00	0.6 %
Unemployment-Maint Exp	0.00	0.0 %	77.37	0.0 %
PERS Retirement-Maint Exp	1,518.95	1.0 %	4,687.26	1.1 %
Health Ins-Maint Exp	5,288.19	3.5 %	17,804.77	4.3 %
VEBA-Maint Exp	600.00	0.4 %	1,800.00	0.4 %
Teitzel Sup-Maint Exp	440.61	0.3 %	1,846.12	0.4 %
212 Cascade Ave Sup-Maint Exp	580.21	0.4 %	598.08	0.1 %
Rigging Loft Sup-Maint Exp	51.65	0.0 %	51.65	0.0 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	32.93	0.0 %
Riverpoint Bldg Sup-Maint Exp	527.71	0.4 %	2,118.71	0.5 %
Tichenor Supplies-Maint Exp	7,621.94	5.1 %	9,067.90	2.2 %
Park Grnds Supplies-Maint Exp	519.80	0.3 %	1,182.53	0.3 %
Shop Bldg Supplies-Maint Exp	529.05	0.4 %	884.22	0.2 %
Vacant Lands Sup-Maint Exp	47.00	0.0 %	47.00	0.0 %
WRBP Sup-Maint Exp	1,363.00	0.9 %	2,623.00	0.6 %
Cascades Bus Park Sup-Maint Exp	12.21	0.0 %	12.21	0.0 %
Boat Launch Supplies-Maint Exp	76.37	0.1 %	342.25	0.1 %
Tools-Maint Exp	29.94	0.0 %	278.30	0.1 %
Janitorial Supplies-Maint Exp	167.47	0.1 %	686.66	0.2 %
Fuel-Maint Exp	892.93	0.6 %	1,774.36	0.4 %
Automotive-Maint Exp	20.00	0.0 %	170.45	0.0 %
Machinery & Equipment-Maint Exp	3,205.20	2.1 %	3,463.47	0.8 %
Insurance Property-Maint Exp	1,162.00	0.8 %	1,162.00	0.3 %
TOTAL PROPERTY LEASE MAINT EXPENSES	41,812.26	28.0 %	106,330.21	25.7 %

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	38.89	0.0 %	114.82	0.0 %
Rigging Loft-Water Exp	38.89	0.0 %	114.82	0.0 %
Tichenor-Water Exp	765.08	0.5 %	2,376.30	0.6 %
Park-Water Exp	774.75	0.5 %	2,287.36	0.6 %
212 Cascade-Electricity Exp	202.89	0.1 %	645.55	0.2 %
Rigging Loft-Electricity Exp	554.69	0.4 %	1,716.64	0.4 %
Tichenor Bldg-Electricity Exp	1,150.10	0.8 %	2,843.15	0.7 %
Parks & Grounds-Electricity Exp	255.67	0.2 %	834.69	0.2 %
WRBP-Electricity Exp	176.79	0.1 %	503.34	0.1 %
212 Cascade Ave-Sewer Exp	122.28	0.1 %	361.02	0.1 %
Rigging Loft-Sewer Exp	122.28	0.1 %	361.02	0.1 %
Tichenor Bldg-Sewer Exp	1,635.74	1.1 %	5,074.42	1.2 %
Parks & Grounds-Sewer Exp	376.43	0.3 %	1,252.51	0.3 %
Parks & Grounds-Garbage Exp	367.00	0.2 %	594.75	0.1 %
Tichenor Bldg-Nat Gas Exp	892.52	0.6 %	1,679.07	0.4 %
TOTAL PROPERTY UTILITY EXPENSES	7,474.00	5.0 %	20,759.46	5.0 %

**1 Month Ended
March 31, 2024**

**3 Months Ended
March 31, 2024**

OTHER PROPERTY EXPENSES

Leasehold Taxes Expense	0.00	0.0 %	30,104.08	7.3 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	30,104.08	7.3 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,419.98	1.3 %
Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.66	16.4 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	73,086.64	17.7 %

GENERAL PROJECTS EXPENSES

BEACON ROCK GOLF COURSE	0.00	0.0 %	23,714.33	5.7 %
NB PARCEL Cascades Bus Park	12,949.80	8.7 %	23,371.35	5.7 %
TOTAL GENERAL PROJECTS EXPENSES	12,949.80	8.7 %	47,085.68	11.4 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,484.88	6.3 %	28,294.04	6.8 %
Payroll Tax-Administrative Exp	808.21	0.5 %	2,510.74	0.6 %
Worker's Comp-Admin Exp	0.00	0.0 %	117.59	0.0 %
PERS Retirement-Admin Exp	903.90	0.6 %	2,696.40	0.7 %
Health Insur-Admin Exp	994.82	0.7 %	2,984.46	0.7 %
VEBA-Admin Exp	200.00	0.1 %	600.00	0.1 %
Paid Family Medical Leave Exp	0.00	0.0 %	464.06	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,391.81	8.3 %	37,667.29	9.1 %

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	562.50	0.4 %	4,635.20	1.1 %
Professional Serv-Gen Admin	8,361.16	5.6 %	25,083.48	6.1 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,923.66	6.0 %	29,718.68	7.2 %

G & A EXPENSES

Legal Fees-G&A Exp	224.00	0.1 %	256.00	0.1 %
Office Supplies-G&A Exp	94.08	0.1 %	1,169.62	0.3 %
Admin Travel-G&A Exp	0.00	0.0 %	396.28	0.1 %
Legal Advertising-G&A Exp	0.00	0.0 %	23.10	0.0 %
Marketing Advertising-G&A Exp	27.50	0.0 %	82.50	0.0 %
Membership/Dues-G&A Exp	0.00	0.0 %	5,142.00	1.2 %
Administrative-G&A Exp	317.33	0.2 %	1,254.57	0.3 %
Bank Fees-G&A Exp	13.07	0.0 %	239.16	0.1 %
Postage-G&A Exp	0.00	0.0 %	132.00	0.0 %
Safety Program-G&A Exp	141.70	0.1 %	141.70	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	47.06	0.0 %
Telecommunications-G&A Exp	750.00	0.5 %	1,110.00	0.3 %
TOTAL G & A EXPENSES	1,567.68	1.0 %	9,993.99	2.4 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	483.00	0.3 %	1,575.00	0.4 %
Commissioners Salaries	1,080.00	0.7 %	3,015.00	0.7 %
Payroll Taxes-Commissioners	36.96	0.0 %	120.51	0.0 %
Health Ins-Commissioners	471.30	0.3 %	1,413.90	0.3 %
TOTAL COMMISSIONERS EXPENSES	2,071.26	1.4 %	6,124.41	1.5 %

	<i>1 Month Ended</i>		<i>3 Months Ended</i>	
	<i>March 31, 2024</i>		<i>March 31, 2024</i>	
NON-OPERATING EXPENSES				
Interest-CTED-126 Cascade Ave	0.00	0.0 %	234.27	0.1 %
Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	4,060.00	1.0 %
State Audit	0.00	0.0 %	4,931.85	1.2 %
TOTAL NON-OPERATING EXPENSES	0.00	0.0 %	9,226.12	2.2 %
TOTAL Expenditures	<u>87,647.38</u>	<u>58.6 %</u>	<u>371,694.40</u>	<u>89.9 %</u>
Excess of Revenue over Expenditures	<u>61,933.75</u>	<u>41.4 %</u>	<u>41,775.87</u>	<u>10.1 %</u>

Port of Skamania County
Statement of Revenue & Expenditures
Month-to-Date Variance, March 2024 - current month

	<i>1 Month Ended March 31, 2024</i>	<i>1 Month Ended March 31, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
PROJECT GRANT REVENUES				
Project - Grant Revenues	11,435.00	257,500.00	(246,065.00)	-95.6 %
TOTAL PROJECT GRANT REVENUES	11,435.00	257,500.00	(246,065.00)	-95.6 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	747.57	1,185.00	(437.43)	-36.9 %
Rigging Loft-Elect Reimb	249.61	168.00	81.61	48.6 %
Tichenor Bldg-Sewer Reimb	2,233.97	2,304.00	(70.03)	-3.0 %
Tichenor Bldg-Nat Gas Reimb	835.23	635.00	200.23	31.5 %
Beacon Rock-Prop Ins Reimb	378.51	379.00	(0.49)	-0.1 %
Discovery 1-Prop Ins Reimb	796.83	637.50	159.33	25.0 %
Teitzel-Prop Ins Reimb	884.82	707.33	177.49	25.1 %
Evergreen Bldg-Prop Ins Reimb	377.58	270.08	107.50	39.8 %
Old Saloon-Prop Ins Reimb	95.50	95.50	0.00	
Rigging Loft-Prop Ins Reimb	55.84	55.83	0.01	0.0 %
Skye Bldg-Prop Ins Reimb	95.50	84.83	10.67	12.6 %
Riverpoint Bldg-Prop Ins Reimb	1,709.51	1,282.17	427.34	33.3 %
Tichenor Bldg-Prop Ins Reimb	1,195.35	722.75	472.60	65.4 %
TOTAL PROPERTY LEASE USER CHARGES	9,655.82	8,526.99	1,128.83	13.2 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,290.35	3,811.00	1,479.35	38.8 %
Discovery I Building	14,235.35	6,342.00	7,893.35	124.5 %
Teitzel Building (Discovery 2)	9,625.59	9,355.50	270.09	2.9 %
Evergreen Building	4,406.15	3,915.75	490.40	12.5 %
212 SW Cascade Ave	100.00	100.00	0.00	
Old Saloon Building	1,092.20	1,051.00	41.20	3.9 %
Rigging Loft (Red Barn)	840.27	746.75	93.52	12.5 %
Skye Bldg	1,539.32	1,368.00	171.32	12.5 %
Riverpoint Bldg (Stev Ind)	26,038.29	19,365.00	6,673.29	34.5 %
Cascades Business Park - Ground lease	2,121.80	2,060.00	61.80	3.0 %
TOTAL PROP LEASE REVENUE	65,289.32	48,115.00	17,174.32	35.7 %

	<i>1 Month Ended March 31, 2024</i>	<i>1 Month Ended March 31, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	1,664.01	1,140.83	523.18	45.9 %
Tichenor Suite #45	2,369.99	1,369.00	1,000.99	73.1 %
Fiber Lease Revenue	180.00	0.00	180.00	
Tichenor Suite #50	1,684.10	1,752.42	(68.32)	-3.9 %
Tichenor Suite #60	769.22	953.08	(183.86)	-19.3 %
Tichenor Suite #65	2,142.45	1,904.00	238.45	12.5 %
Tichenor Suite #70	1,850.51	1,244.75	605.76	48.7 %
Tichenor Suite #85	2,317.31	2,059.42	257.89	12.5 %
Tichenor Suite #90	1,245.37	846.83	398.54	47.1 %
Tichenor Suite #105	2,317.31	2,059.42	257.89	12.5 %
Tichenor Suite #110	2,200.34	1,955.42	244.92	12.5 %
TOTAL TICHENOR LEASE REVENUE	18,740.61	15,285.17	3,455.44	22.6 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	10,538.93	7,350.00	3,188.93	43.4 %
Misc Operating Revenue	200.00	833.33	(633.33)	-76.0 %
TOTAL OTHER MISC LEASE REV	10,738.93	8,183.33	2,555.60	31.2 %
OTHER NONREVENUE				
Tenant Security Deposits	3,689.79	0.00	3,689.79	
TOTAL OTHER NONREVENUE	3,689.79	0.00	3,689.79	
NON-OPERATING REVENUES				
Investment Interest-MMA	11,550.36	2,083.33	9,467.03	454.4 %
Property Tax Revenues	12,864.45	6,622.00	6,242.45	94.3 %
DNR PILT NAP/NRCA Rev	127.49	0.00	127.49	
Private Timber Harvest Tax Rev	4,950.95	0.00	4,950.95	
Leasehold Tax from State	380.33	0.00	380.33	
Other Non-Operating Revenues	158.08	0.00	158.08	
TOTAL NON-OPERATING REVENUES	30,031.66	8,705.33	21,326.33	245.0 %
TOTAL Revenue	149,581.13	346,315.82	(196,734.69)	-56.8 %

	<i>1 Month Ended March 31, 2024</i>	<i>1 Month Ended March 31, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Stev Landing-Util-Electricity	159.78	145.00	(14.78)	-10.2 %
Stev Landing-Util-Water Exp	297.13	282.98	(14.15)	-5.0 %
TOTAL STEVE LANDING EXPENSES	456.91	427.98	(28.93)	-6.8 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	15,938.71	16,556.83	618.12	3.7 %
Overtime-Maint Exp	0.00	706.42	706.42	100.0 %
Payroll Tax-Maint Exp	1,219.32	1,320.67	101.35	7.7 %
PERS Retirement-Maint Exp	1,518.95	1,723.50	204.55	11.9 %
Health Ins-Maint Exp	5,288.19	5,288.17	(0.02)	0.0 %
VEBA-Maint Exp	600.00	600.00	0.00	
Outside Services-Maint Exp	0.00	41.67	41.67	100.0 %
BRGC Supplies-Maint Exp	0.00	83.33	83.33	100.0 %
Discovery I Sup-Maint Exp	0.00	166.67	166.67	100.0 %
Teitzel Sup-Maint Exp	440.61	1,166.67	726.06	62.2 %
Evergreen Bldg Sup-Maint Exp	0.00	1,166.67	1,166.67	100.0 %
212 Cascade Ave Sup-Maint Exp	580.21	350.00	(230.21)	-65.8 %
Old Saloon Supplies-Maint Exp	0.00	83.33	83.33	100.0 %
Rigging Loft Sup-Maint Exp	51.65	125.00	73.35	58.7 %
Skye Bldg Supplies-Maint Exp	0.00	416.67	416.67	100.0 %
Riverpoint Bldg Sup-Maint Exp	527.71	541.67	13.96	2.6 %
Tichenor Supplies-Maint Exp	7,621.94	1,250.00	(6,371.94)	-509.8 %
Park Grnds Supplies-Maint Exp	519.80	2,500.00	1,980.20	79.2 %
21 Cascade Supplies-Maint Exp	0.00	16.67	16.67	100.0 %
Shop Bldg Supplies-Maint Exp	529.05	291.67	(237.38)	-81.4 %
Vacant Lands Sup-Maint Exp	47.00	16.67	(30.33)	-181.9 %
WRBP Sup-Maint Exp	1,363.00	666.67	(696.33)	-104.4 %
Cascades Bus Park Sup-Maint Exp	12.21	83.33	71.12	85.3 %
Boat Launch Supplies-Maint Exp	76.37	83.33	6.96	8.4 %
Tools-Maint Exp	29.94	375.00	345.06	92.0 %
Janitorial Supplies-Maint Exp	167.47	333.33	165.86	49.8 %
Fuel-Maint Exp	892.93	750.00	(142.93)	-19.1 %
Automotive-Maint Exp	20.00	216.67	196.67	90.8 %
Uniforms-Maint Exp	0.00	83.33	83.33	100.0 %
Machinery & Equipment-Maint Exp	3,205.20	291.67	(2,913.53)	-998.9 %
Equip Rentals-Maint Exp	0.00	83.33	83.33	100.0 %
Insurance Property-Maint Exp	1,162.00	0.00	(1,162.00)	
TOTAL PROPERTY LEASE MAINT EXPENSES	41,812.26	37,378.94	(4,433.32)	-11.9 %

*1 Month Ended
March 31, 2024*

*1 Month Ended
March 31, 2024
Budget*

*Variance
Fav/<Unf> % Var*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	38.89	51.00	12.11	23.7 %
Rigging Loft-Water Exp	38.89	45.00	6.11	13.6 %
Tichenor-Water Exp	765.08	1,185.00	419.92	35.4 %
Park-Water Exp	774.75	1,269.00	494.25	38.9 %
212 Cascade-Electricity Exp	202.89	339.00	136.11	40.2 %
Rigging Loft-Electricity Exp	554.69	372.00	(182.69)	-49.1 %
Tichenor Bldg-Electricity Exp	1,150.10	1,016.00	(134.10)	-13.2 %
Parks & Grounds-Electricity Exp	255.67	296.00	40.33	13.6 %
WRBP-Electricity Exp	176.79	250.00	73.21	29.3 %
212 Cascade Ave-Sewer Exp	122.28	169.00	46.72	27.6 %
Rigging Loft-Sewer Exp	122.28	166.67	44.39	26.6 %
Tichenor Bldg-Sewer Exp	1,635.74	2,304.00	668.26	29.0 %
Parks & Grounds-Sewer Exp	376.43	423.00	46.57	11.0 %
Parks & Grounds-Garbage Exp	367.00	212.00	(155.00)	-73.1 %
Tichenor Bldg-Nat Gas Exp	892.52	635.00	(257.52)	-40.6 %
TOTAL PROPERTY UTILITY EXPENSES	7,474.00	8,732.67	1,258.67	14.4 %

GENERAL PROJECTS EXPENSES

Army Corps Building-Capital Repair	0.00	75,000.00	75,000.00	100.0 %
BEACON ROCK GOLF COURSE	0.00	45,000.00	45,000.00	100.0 %
NB PARCEL Cascades Bus Park	12,949.80	111,208.00	98,258.20	88.4 %
Maintenance-Capital Repairs	0.00	7,500.00	7,500.00	100.0 %
TOTAL GENERAL PROJECTS EXPENSES	12,949.80	238,708.00	225,758.20	94.6 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	657.00	657.00	100.0 %
TOTAL EQUIPMENT PURCHASES	0.00	657.00	657.00	100.0 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,484.88	9,484.92	0.04	0.0 %
Payroll Tax-Administrative Exp	808.21	725.58	(82.63)	-11.4 %
PERS Retirement-Admin Exp	903.90	949.92	46.02	4.8 %
Health Insur-Admin Exp	994.82	994.83	0.01	0.0 %
VEBA-Admin Exp	200.00	200.00	0.00	
TOTAL SALARIES & BENEFITS-ADMIN	12,391.81	12,355.25	(36.56)	-0.3 %

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	562.50	500.00	(62.50)	-12.5 %
Professional Serv-Gen Admin	8,361.16	8,364.50	3.34	0.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,923.66	8,864.50	(59.16)	-0.7 %

	<i>1 Month Ended March 31, 2024</i>	<i>1 Month Ended March 31, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
G & A EXPENSES				
Legal Fees-G&A Exp	224.00	1,250.00	1,026.00	82.1 %
Office Supplies-G&A Exp	94.08	450.00	355.92	79.1 %
Equipment-G&A Exp	0.00	83.33	83.33	100.0 %
Legal Advertising-G&A Exp	0.00	100.00	100.00	100.0 %
Marketing Advertising-G&A Exp	27.50	833.33	805.83	96.7 %
Membership/Dues-G&A Exp	0.00	6,800.00	6,800.00	100.0 %
Administrative-G&A Exp	317.33	233.33	(84.00)	-36.0 %
Bank Fees-G&A Exp	13.07	83.33	70.26	84.3 %
Marketing & Eco Dev-G&A Exp	0.00	8.33	8.33	100.0 %
Safety Program-G&A Exp	141.70	100.00	(41.70)	-41.7 %
Miscellaneous-G&A Exp	0.00	8.33	8.33	100.0 %
Telecommunications-G&A Exp	750.00	500.00	(250.00)	-50.0 %
IT- G&A Exp	0.00	350.00	350.00	100.0 %
TOTAL G & A EXPENSES	1,567.68	10,799.98	9,232.30	85.5 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	483.00	1,018.50	535.50	52.6 %
Commissioners Salaries	1,080.00	1,080.00	0.00	
Payroll Taxes-Commissioners	36.96	160.50	123.54	77.0 %
Health Ins-Commissioners	471.30	471.33	0.03	0.0 %
TOTAL COMMISSIONERS EXPENSES	2,071.26	2,730.33	659.07	24.1 %
TOTAL Expenditures	87,647.38	320,654.65	233,007.27	72.7 %
Excess of Revenue over Expenditures	61,933.75	25,661.17	36,272.58	141.4 %