

PORT OF SKAMANIA COUNTY

May 2023 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
June 20, 2023

Summary:

Total revenues for May were \$290,764.35 and expenditures were \$198,855.79, netting excess revenues over expenses in the amount of \$91,908.56.

May Operating Revenues are \$135,798.32 and Operating Expenses are \$70,166.58, netting \$65,631.74 in Operating expenses over Operating revenues.

May Non-Operating Revenue is \$154,966.03 and Non-operating Expenses are \$128,689.21, netting \$26,276.82 in Non-operating revenues over Non-operating expenses. (Grants, Loans, and Projects)

Cash Balance	May 2023	May 2022
Operating and Available for other Projects	\$ 1,825,480.38	\$1,391,838.46
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 150,961.22	\$ 150,599.20
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:	\$2,683,650.37	\$2,304,651.83

Budgeted Grants:

\$300,000 Ecology Integrative Planning Grant – \$17,008.75 was received in June. \$234,551.14 has been received to date.

Notable income in May:

- \$ 126,864.46 • Property tax was received
• \$173,242.49 YTD representing 48.8% of the budgeted \$355,302.00.
- \$ 17,553.41 • Wind River Business Park – well repair reimbursement Skamania County
- \$ 8,795.25 • LGIP Interest for May
- \$ 2,294.78 • Private Timber Harvest

Notable expenses in May:

- \$ 5,616.93 • Parks and Grounds improvement – Landing water meter, backflow prevention and Stage
- \$ 1,131.71 • Dump Truck repair
- \$ 33,968.58 • CBP Rock crushing project
- \$ 3,101.25 • Maul Foster
- \$ 71,502.03 • Boat Launch repairs
- \$ 3,640.78 • Conference Room Chairs
- \$ 15,339.64 • Gator and Brush Hog

Delinquent Account Aging as of 06/14/2023:

	<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>
High One Payment Plan - Current on all billings to date						\$15,017.37
Richard Impson	\$ 197.63	\$ 197.63				\$ 395.26
Skamania Acupuncture	\$ 2,086.84	\$ 598.21				\$ 2,685.05
Skunk Bros.	\$ 3,736.71	\$ 1,921.07				\$ 5,657.78

CASH REPORTS

Port of Skamania County

Statement of Assets & Liabilities

As of: May 31, 2023

Assets

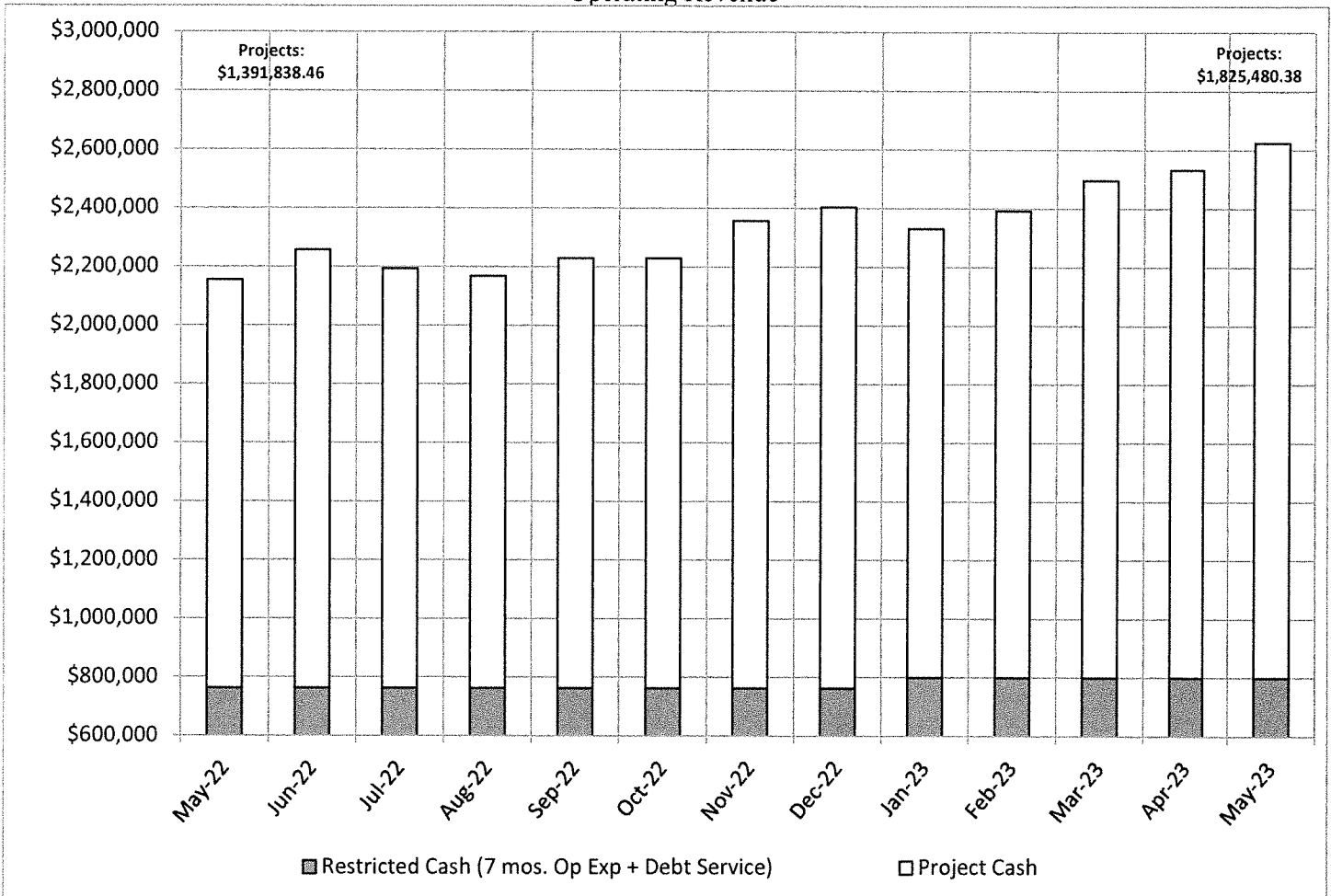
Current Assets

General Checking - Umpqua Bank	428,822.55	
Money Market - Umpqua Bank	177,751.76	
LGIP Investment	2,018,023.40	
TOTAL Operating Revenue		2,624,597.71
Tenant Deposits-Money Market	150,961.22	
TOTAL Tenant Deposits		150,961.22
TOTAL Assets		2,775,558.93

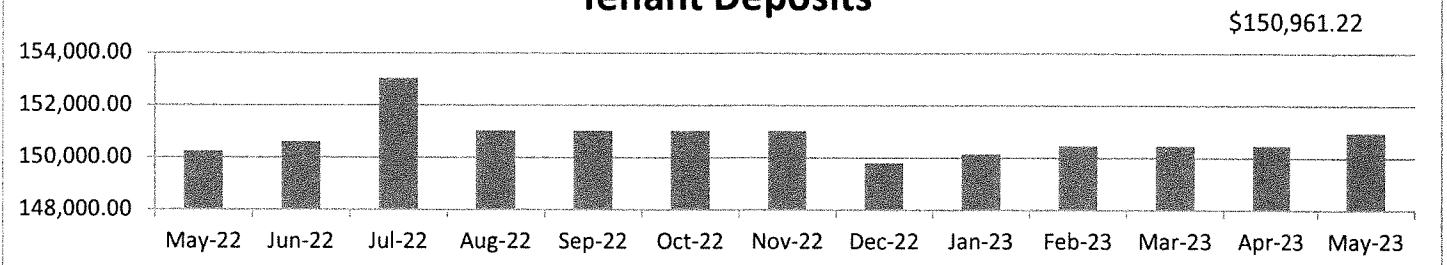
Fund Balance

Net Assets	2,554,084.99	
Excess of Revenue over Expenditures	221,473.94	
TOTAL Fund Balance		2,775,558.93
TOTAL Liabilities & Fund Balance		2,775,558.93

Operating Revenue



Tenant Deposits



STATEMENT OF REVENUES AND EXPENSES

YEAR TO DATE REPORTS

PAGES 2

Year to Date Actual vs. Budget Year to Date Summary

PAGE 3

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

PAGE 4

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

PAGES 5 - 9

May - 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, May 2023 - current month, Consolidated by account

	<i>5 Month Ended May 31, 2023</i>	<i>5 Month Ended May 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	35,644.67	49,482.50	(13,837.83)
CAPITAL CONTRIBUTIONS (Grants)	48,202.25	0.00	48,202.25
PROPERTY REVENUES	477,891.78	355,615.23	122,276.55
OTHER MISC RENTAL/LEASE REV	91,188.14	45,339.15	45,848.99
NONREVENUE (Loans,other)	500.00	0.00	500.00
NON-OPERATING REVENUES	226,064.62	146,899.35	79,165.27
TOTAL Revenue	879,491.46	597,336.23	282,155.23
Expenditures			
MARINE TERMINAL EXPENSES	4,239.50	9,458.00	5,218.50
PROPERTY EXPENSES	261,372.28	261,602.25	229.97
NONEXPENSE (Loans,Proj,other)	254,111.26	427,284.40	173,173.14
GENERAL & ADMIN EXPENSES	122,005.18	147,686.45	25,681.27
COMMISSIONERS EXPENSES	8,982.64	11,445.40	2,462.76
NON-OPERATING EXPENSES	7,306.66	7,258.15	(48.51)
TOTAL Expenditures	658,017.52	864,734.65	206,717.13
Excess of Revenue over Expenditures	221,473.94	(267,398.42)	488,872.36

Port of Skamania County
May Monthly Statement of Revenue & Expenditures

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	0.00	250.00	0.00	0.00	2,927.16
CAPITAL CONTRIBUTIONS (Grants)	17,008.75	0.00	14,900.00	0.00	0.00
PROPERTY REVENUES	116,588.91	76,798.02	66,047.92	61,787.24	117,362.13
OTHER MISC RENTAL/LEASE REV	19,209.41	9,403.90	8,074.35	6,062.23	21,521.13
Other NON-OP REVENUE (Loans,Sec Dep,o	0.00	317.10	0.00	1,200.00	60,000.00
NON-OPERATING REVENUES	137,957.28	119,324.54	47,404.39	41,518.71	42,526.79
TOTAL Revenue	290,764.35	206,093.56	136,426.66	110,568.18	244,337.21
Expenditures					
MARINE TERMINAL EXPENSES	2,346.87	4,264.93	356.93	730.54	3,090.01
PROPERTY EXPENSES	44,476.81	30,100.10	29,007.16	28,551.77	44,307.01
NON-OP EXPENSE (Loans,Proj,other)	128,244.65	29,911.16	7,941.55	11,955.63	53,674.52
GENERAL & ADMIN EXPENSES	21,601.49	33,514.89	28,535.44	18,844.97	25,933.32
COMMISSIONERS EXPENSES	1,741.41	1,745.85	1,597.44	2,436.99	2,001.82
NON-OPERATING EXPENSES	444.56	465.10	446.66	464.31	2,119.84
TOTAL Expenditures	198,855.79	100,002.03	67,885.18	62,984.21	131,126.52
Excess of Revenue over Expenditures	91,908.56	106,091.53	68,541.48	47,583.97	113,210.69

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

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	35,644.67	48,057.55	0.00	5,782.31	5,036.23
CAPITAL CONTRIBUTIONS (Grants)	48,202.25	29,241.05	64,998.12	349,284.82	125,921.73
PROPERTY REVENUES	477,891.78	405,596.31	391,056.79	286,587.44	336,928.04
OTHER MISC RENTAL/LEASE REV	91,188.14	51,176.33	51,320.17	70,331.11	47,311.30
Other NON-OP REVENUE (Loans,Sec Dep	500.00	3,764.30	250.00	3,430.00	63,150.00
NON-OPERATING REVENUES	226,064.62	180,892.15	479,708.52	185,023.30	194,805.16
TOTAL Revenue	879,491.46	718,727.69	987,333.60	900,438.98	773,152.46
Expenditures					
MARINE TERMINAL EXPENSES	4,239.50	6,896.63	1,934.01	2,922.50	5,351.83
PROPERTY EXPENSES	261,372.28	212,738.06	209,448.16	199,277.23	191,762.50
NON-OP EXPENSE (Loans,Proj,other)	254,111.26	172,910.44	166,495.36	216,143.97	215,064.89
GENERAL & ADMIN EXPENSES	122,005.18	138,968.01	119,314.35	112,068.65	120,440.53
COMMISSIONERS EXPENSES	8,982.64	9,280.44	9,640.73	9,323.56	10,009.10
NON-OPERATING EXPENSES	7,306.66	7,836.91	10,203.00	11,753.64	13,256.26
TOTAL Expenditures	658,017.52	548,630.49	517,035.61	551,489.55	555,885.11
Excess of Revenue over Expenditures	221,473.94	170,097.20	470,297.99	348,949.43	217,267.35

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

	<i>1 Month Ended</i> <i>May 31, 2023</i>		<i>5 Months Ended</i> <i>May 31, 2023</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	0.0 %	29,789.25	3.4 %
Other Docking Fees - 10% Admin	0.00	0.0 %	374.49	0.0 %
Dock Services Labor Reimb	0.00	0.0 %	1,736.00	0.2 %
Utility Reimbursement-Water	0.00	0.0 %	644.03	0.1 %
Utility Reimbursement-Refuse	0.00	0.0 %	3,100.90	0.4 %
TOTAL STEVENSON LANDING REVENUES	0.00	0.0 %	35,644.67	4.1 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	17,008.75	5.8 %	48,202.25	5.5 %
TOTAL PROJECT GRANT REVENUES	17,008.75	5.8 %	48,202.25	5.5 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	920.14	0.3 %	5,450.12	0.6 %
Rigging Loft-Elect Reimb	125.06	0.0 %	1,177.64	0.1 %
Tichenor Bldg-Sewer Reimb	1,960.59	0.7 %	8,033.86	0.9 %
Tichenor Bldg-Nat Gas Reimb	668.26	0.2 %	3,933.42	0.4 %
Beacon Rock-Prop Ins Reimb	323.51	0.1 %	970.53	0.1 %
Discovery 1-Prop Ins Reimb	681.17	0.2 %	3,405.85	0.4 %
Discovery 2-Prop Ins Reimb	756.34	0.3 %	3,781.70	0.4 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.1 %	1,613.75	0.2 %
Old Saloon-Prop Ins Reimb	0.00	0.0 %	326.68	0.0 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	239.65	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.0 %	408.35	0.0 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	0.5 %	7,306.65	0.8 %
Tichenor Bldg-Prop Ins Reimb	908.81	0.3 %	4,166.85	0.5 %
TOTAL PROPERTY LEASE USER CHARGES	8,257.56	2.8 %	40,815.05	4.6 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,081.99	1.7 %	15,245.97	1.7 %
Discovery I Building	20,717.23	7.1 %	76,701.20	8.7 %
Teitzel Building (Discovery 2)	11,201.62	3.9 %	55,578.86	6.3 %
Evergreen Building	4,240.76	1.5 %	21,203.80	2.4 %
212 SW Cascade Ave	100.00	0.0 %	500.00	0.1 %
Old Saloon Building	1,470.77	0.5 %	5,675.57	0.6 %
Rigging Loft (Red Barn)	808.73	0.3 %	4,043.65	0.5 %
Skye Bldg	1,731.54	0.6 %	8,157.70	0.9 %
River Point Bldg (Stev Ind)	25,060.82	8.6 %	125,304.10	14.2 %
Cascades Business Park - Ground lease	2,121.80	0.7 %	10,361.80	1.2 %
Park Rentals	420.00	0.1 %	470.00	0.1 %
Wind River Business Park	17,553.41	6.0 %	20,465.11	2.3 %
TOTAL PROP LEASE REVENUE	90,508.67	31.1 %	343,707.76	39.1 %

	<i>1 Month Ended May 31, 2023</i>		<i>5 Months Ended May 31, 2023</i>	
TICHENOR LEASE REVENUE				
Tichenor Suite #40	2,739.37	0.9 %	7,681.60	0.9 %
Tichenor Suite #45	497.30	0.2 %	9,621.42	1.1 %
Fiber Lease Revenue	180.00	0.1 %	900.00	0.1 %
Tichenor Suite #50	2,052.90	0.7 %	10,181.56	1.2 %
Tichenor Suite #60	740.35	0.3 %	7,204.67	0.8 %
Tichenor Suite #65	2,062.03	0.7 %	10,310.15	1.2 %
Tichenor Suite #70	1,772.70	0.6 %	9,163.60	1.0 %
Tichenor Suite #85	2,230.33	0.8 %	11,151.65	1.3 %
Tichenor Suite #90	1,199.62	0.4 %	5,413.93	0.6 %
Tichenor Suite #105	2,230.33	0.8 %	11,151.65	1.3 %
Tichenor Suite #110	2,117.75	0.7 %	10,588.74	1.2 %
TOTAL TICHENOR LEASE REVENUE	17,822.68	6.1 %	93,368.97	10.6 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	10,929.10	3.8 %	51,828.24	5.9 %
Misc Operating Revenue	8,280.31	2.8 %	39,359.90	4.5 %
TOTAL OTHER MISC LEASE REV	19,209.41	6.6 %	91,188.14	10.4 %
OTHER NONREVENUE				
Tenant Security Deposits	0.00	0.0 %	500.00	0.1 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	500.00	0.1 %
NON-OPERATING REVENUES				
Investment Interest-MMA	8,798.04	3.0 %	37,064.02	4.2 %
Property Tax Revenues	126,864.46	43.6 %	173,242.49	19.7 %
DNR PILT NAP/NRCA Rev	0.00	0.0 %	5,374.74	0.6 %
Private Timber Harvest Tax Rev	2,294.78	0.8 %	8,223.16	0.9 %
Leasehold Tax from State	0.00	0.0 %	1,565.83	0.2 %
Other Non-Operating Revenues	0.00	0.0 %	594.38	0.1 %
TOTAL NON-OPERATING REVENUES	137,957.28	47.4 %	226,064.62	25.7 %
TOTAL Revenue	290,764.35	100.0 %	879,491.46	100.0 %

*1 Month Ended
May 31, 2023*

*5 Months Ended
May 31, 2023*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	140.65	0.0 %
Supplies-Stev Landing	0.00	0.0 %	31.85	0.0 %
Util-Electricity-Stev Landing	138.53	0.0 %	644.57	0.1 %
Util-Water Exp-Stev Land	773.24	0.3 %	1,891.68	0.2 %
Util-Garbage Exp-Stev Land	1,435.10	0.5 %	1,530.75	0.2 %
TOTAL STEV LANDING EXPENSES	2,346.87	0.8 %	4,239.50	0.5 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	12,798.00	4.4 %	62,313.00	7.1 %
Overtime-Maint Exp	0.00	0.0 %	63.00	0.0 %
FICA-Maint Exp	979.04	0.3 %	4,771.76	0.5 %
Worker's Comp-Maint Exp	0.00	0.0 %	2,923.36	0.3 %
Unemployment-Maint Exp	0.00	0.0 %	134.41	0.0 %
PERS Retirement-Maint Exp	1,261.14	0.4 %	6,475.27	0.7 %
Health Ins-Maint Exp	4,174.36	1.4 %	20,871.80	2.4 %
VEBA-Maint Exp	388.00	0.1 %	1,940.00	0.2 %
Discovery 1 Sup-Maint Exp	0.00	0.0 %	123.76	0.0 %
Discovery 2 Sup-Maint Exp	481.04	0.2 %	1,483.12	0.2 %
212 Cascade Ave Sup-Maint Exp	0.00	0.0 %	78.12	0.0 %
Old Saloon Supplies-Maint Exp	606.84	0.2 %	606.84	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	462.69	0.2 %	1,494.91	0.2 %
Tichenor Supplies-Maint Exp	676.47	0.2 %	1,583.94	0.2 %
Park Grnds Supplies-Maint Exp	5,616.93	1.9 %	11,697.47	1.3 %
Shop Bldg Supplies-Maint Exp	207.95	0.1 %	870.76	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	550.00	0.2 %	3,772.00	0.4 %
Tools-Maint Exp	0.00	0.0 %	91.34	0.0 %
Janitorial Supplies-Maint Exp	439.75	0.2 %	760.28	0.1 %
Fuel-Maint Exp	24.07	0.0 %	1,978.06	0.2 %
Automotive-Maint Exp	1,131.71	0.4 %	1,930.68	0.2 %
Uniforms-Maint Exp	258.48	0.1 %	258.48	0.0 %
Machinery & Equipment - Maint Exp	166.88	0.1 %	759.65	0.1 %
Insurance-Property Maint Exp	0.00	0.0 %	212.00	0.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	30,223.35	10.4 %	128,332.41	14.6 %

*1 Month Ended
May 31, 2023*

*5 Months Ended
May 31, 2023*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	37.04	0.0 %	183.44	0.0 %
Rigging Loft-Water Exp	37.04	0.0 %	183.44	0.0 %
Tichenor-Water Exp	886.46	0.3 %	4,314.50	0.5 %
Park-Water Exp	781.24	0.3 %	3,697.55	0.4 %
Discovery 1-Electricity Exp	8,180.31	2.8 %	39,074.90	4.4 %
212 Cascade-Electricity Exp	227.79	0.1 %	1,649.18	0.2 %
Rigging Loft-Electricity Exp	277.90	0.1 %	2,616.98	0.3 %
Tichenor Bldg-Electricity Exp	841.25	0.3 %	3,942.27	0.4 %
Electricity Exp-Parks & Grnds	193.72	0.1 %	972.72	0.1 %
WRBP - Electricity Exp	148.32	0.1 %	788.73	0.1 %
212 Cascade Ave-Sewer Exp	116.46	0.0 %	567.11	0.1 %
Rigging Loft-Sewer Exp	116.46	0.0 %	567.11	0.1 %
Tichenor Bldg-Sewer Exp	1,895.65	0.7 %	9,088.66	1.0 %
Sewer Exp-Parks & Grounds	412.97	0.1 %	1,800.25	0.2 %
Garbage Exp-Parks & Grounds	100.85	0.0 %	792.91	0.1 %
Tichenor Bldg-Nat Gas Exp	0.00	0.0 %	3,939.77	0.4 %
TOTAL PROPERTY UTILITY EXPENSES	14,253.46	4.9 %	74,179.52	8.4 %

OTHER PROPERTY EXPENSES

Leasehold Taxes Expense	0.00	0.0 %	58,860.35	6.7 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	58,860.35	6.7 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,606.34	0.6 %
WIB/EDC - Line of Credit	692.37	0.2 %	3,462.57	0.4 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.67	7.7 %
TOTAL DEBT REDEMPTION-PRINCIPAL	692.37	0.2 %	76,735.58	8.7 %

GENERAL PROJECTS EXPENSES

NB PARCEL 2 Cascades Bus Park	37,069.83	12.7 %	56,762.00	6.5 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	14,815.51	1.7 %
TOTAL GENERAL PROJECTS EXPENSES	37,069.83	12.7 %	71,577.51	8.1 %

BOAT LAUNCH EXPENSES

Boat Launch Proj Exp	71,502.03	24.6 %	71,502.03	8.1 %
TOTAL BOAT LAUNCH EXPENSES	71,502.03	24.6 %	71,502.03	8.1 %

EQUIPMENT PURCHASES

Office Equipment Purchases	3,640.78	1.3 %	3,640.78	0.4 %
Equipment Purchase	15,339.64	5.3 %	30,655.36	3.5 %
TOTAL EQUIPMENT PURCHASES	18,980.42	6.5 %	34,296.14	3.9 %

*1 Month Ended
May 31, 2023*

*5 Months Ended
May 31, 2023*

SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	9,163.70	3.2 %	45,818.50	5.2 %
FICA-Administrative Expense	766.41	0.3 %	3,832.14	0.4 %
Worker's Comp-Admin Expense	0.00	0.0 %	232.77	0.0 %
Unemployment-Admin Expense	0.00	0.0 %	74.22	0.0 %
PERS Retirement-Admin Exp	952.10	0.3 %	4,697.50	0.5 %
Health Insur-Admin Expense	970.10	0.3 %	4,850.50	0.6 %
VEBA-Admin Expense	194.00	0.1 %	970.00	0.1 %
Paid Family Medical Leave	(0.01)	0.0 %	689.30	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,046.30	4.1 %	61,164.93	7.0 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	225.00	0.1 %	1,400.00	0.2 %
Professional Serv-Gen Admin	7,853.09	2.7 %	39,265.45	4.5 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,078.09	2.8 %	40,665.45	4.6 %
G & A EXPENSES				
Legal Fees-G&A Exp	0.00	0.0 %	5,844.00	0.7 %
Office Supplies-G&A Exp	102.04	0.0 %	873.25	0.1 %
Equipment - G&A Exp	0.00	0.0 %	2,294.01	0.3 %
Admin Travel-G&A Expense	0.00	0.0 %	477.64	0.1 %
Professional Develop-G&A Exp	65.00	0.0 %	240.00	0.0 %
Legal Advertising-G&A Expense	0.00	0.0 %	15.00	0.0 %
Marketing Advertising-G&A Exp	502.50	0.2 %	612.50	0.1 %
Membership/Dues-G&A Exp	210.00	0.1 %	5,163.92	0.6 %
Administrative-G&A Expense	387.76	0.1 %	1,970.79	0.2 %
Safety Program-G&A Expense	35.00	0.0 %	255.68	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	788.46	0.1 %
Telecommunications-G&A Expense	174.80	0.1 %	1,558.80	0.2 %
IT Expenses	0.00	0.0 %	80.75	0.0 %
TOTAL G & A EXPENSES	1,477.10	0.5 %	20,174.80	2.3 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	384.00	0.1 %	2,176.00	0.2 %
Commissioners Salaries	855.00	0.3 %	4,275.00	0.5 %
FICA-Commissioners	29.37	0.0 %	166.44	0.0 %
Health Ins - Commissioners	473.04	0.2 %	2,365.20	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,741.41	0.6 %	8,982.64	1.0 %
NON-OPERATING EXPENSES				
Interest - WIB/EDC Line of Credit	444.56	0.2 %	2,222.08	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	347.91	0.0 %
Interest-CERB-Discovery 2	0.00	0.0 %	4,736.67	0.5 %
TOTAL NON-OPERATING EXPENSES	444.56	0.2 %	7,306.66	0.8 %
TOTAL Expenditures	198,855.79	68.4 %	658,017.52	74.8 %
Excess of Revenue over Expenditures	91,908.56	31.6 %	221,473.94	25.2 %

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

	<i>5 Months Ended May 31, 2023</i>	<i>5 Months Ended May 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	29,789.25	37,346.50	(7,557.25)	-20.2 %
Other Docking Fees - 10% Admin	374.49	1,103.00	(728.51)	-66.0 %
Dock Services Labor Reimb	1,736.00	2,958.00	(1,222.00)	-41.3 %
Utility Reimbursement-Water	644.03	3,230.00	(2,585.97)	-80.1 %
Utility Reimbursement-Refuse	3,100.90	4,845.00	(1,744.10)	-36.0 %
TOTAL STEVENSON LANDING REVENUES	35,644.67	49,482.50	(13,837.83)	-28.0 %
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	5,450.12	4,750.00	700.12	14.7 %
Rigging Loft-Elect Reimb	1,177.64	625.00	552.64	88.4 %
Tichenor Bldg-Sewer Reimb	8,033.86	9,125.00	(1,091.14)	-12.0 %
Tichenor Bldg-Nat Gas Reimb	3,933.42	1,741.65	2,191.77	125.8 %
Beacon Rock-Prop Ins Reimb	970.53	840.00	130.53	15.5 %
Discovery 1-Prop Ins Reimb	3,405.85	3,625.00	(219.15)	-6.0 %
Discovery 2-Prop Ins Reimb	3,781.70	3,500.00	281.70	8.0 %
Evergreen Bldg-Prop Ins Reimb	1,613.75	1,575.00	38.75	2.5 %
Old Saloon-Prop Ins Reimb	326.68	375.00	(48.32)	-12.9 %
Rigging Loft-Prop Ins Reimb	239.65	250.00	(10.35)	-4.1 %
Skye Bldg-Prop Ins Reimb	408.35	375.00	33.35	8.9 %
Stev Ind Bldg-Prop Ins Reimb	7,306.65	7,125.00	181.65	2.5 %
Tichenor Bldg-Prop Ins Reimb	4,166.85	3,500.00	666.85	19.1 %
TOTAL PROPERTY LEASE USER CHARGES	40,815.05	37,406.65	3,408.40	9.1 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	15,245.97	10,518.75	4,727.22	44.9 %
Discovery I Building	76,701.20	31,710.00	44,991.20	141.9 %
Teitzel Building (Discovery 2)	55,578.86	46,777.50	8,801.36	18.8 %
Evergreen Building	21,203.80	19,578.75	1,625.05	8.3 %
212 SW Cascade Ave	500.00	500.00	0.00	
Old Saloon Building	5,675.57	5,575.63	99.94	1.8 %
Rigging Loft (Red Barn)	4,043.65	3,733.75	309.90	8.3 %
Skye Bldg	8,157.70	6,840.00	1,317.70	19.3 %
River Point Bldg (Stev Ind)	125,304.10	104,375.40	20,928.70	20.1 %
Cascades Business Park - Ground lease	10,361.80	10,300.00	61.80	0.6 %
Park Rentals	470.00	0.00	470.00	
Wind River Business Park	20,465.11	0.00	20,465.11	
TOTAL PROP LEASE REVENUE	343,707.76	239,909.78	103,797.98	43.3 %

	<i>5 Months Ended May 31, 2023</i>	<i>5 Months Ended May 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	7,681.60	7,605.85	75.75	1.0 %
Tichenor Suite #45	9,621.42	7,898.35	1,723.07	21.8 %
Fiber Lease Revenue	900.00	0.00	900.00	
Tichenor Suite #50	10,181.56	8,762.10	1,419.46	16.2 %
Tichenor Suite #60	7,204.67	4,765.40	2,439.27	51.2 %
Tichenor Suite #65	10,310.15	9,520.00	790.15	8.3 %
Tichenor Suite #70	9,163.60	6,222.90	2,940.70	47.3 %
Tichenor Suite #85	11,151.65	10,297.10	854.55	8.3 %
Tichenor Suite #90	5,413.93	3,152.90	2,261.03	71.7 %
Tichenor Suite #105	11,151.65	10,297.10	854.55	8.3 %
Tichenor Suite #110	10,588.74	9,777.10	811.64	8.3 %
TOTAL TICHENOR LEASE REVENUE	93,368.97	78,298.80	15,070.17	19.2 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	51,828.24	41,172.50	10,655.74	25.9 %
Misc Operating Revenue	39,359.90	4,166.65	35,193.25	844.6 %
TOTAL OTHER MISC LEASE REV	91,188.14	45,339.15	45,848.99	101.1 %
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	37,064.02	833.35	36,230.67	4347.6 %
Property Tax Revenues	173,242.49	138,566.00	34,676.49	25.0 %
DNR PILT NAP/NRCA Rev	5,374.74	0.00	5,374.74	
Private Timber Harvest Tax Rev	8,223.16	7,083.35	1,139.81	16.1 %
Leasehold Tax from State	1,565.83	416.65	1,149.18	275.8 %
Other Non-Operating Revenues	594.38	0.00	594.38	
TOTAL NON-OPERATING REVENUES	226,064.62	146,899.35	79,165.27	53.9 %
TOTAL Revenue	879,491.46	597,336.23	282,155.23	47.2 %

	<i>5 Months Ended May 31, 2023</i>	<i>5 Months Ended May 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEV LANDING EXPENSES				
Outside Serv/Maint-Stev Land	140.65	0.00	(140.65)	
Supplies-Stev Landing	31.85	0.00	(31.85)	
Util-Electricity-Stev Landing	644.57	625.00	(19.57)	-3.1 %
Util-Water Exp-Stev Land	1,891.68	3,988.00	2,096.32	52.6 %
Util-Garbage Exp-Stev Land	1,530.75	4,845.00	3,314.25	68.4 %
TOTAL STEV LANDING EXPENSES	4,239.50	9,458.00	5,218.50	55.2 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	62,313.00	77,900.00	15,587.00	20.0 %
Overtime-Maint Exp	63.00	3,075.00	3,012.00	98.0 %
FICA-Maint Exp	4,771.76	6,194.00	1,422.24	23.0 %
Worker's Comp-Maint Exp	2,923.36	5,068.50	2,145.14	42.3 %
Unemployment-Maint Exp	134.41	207.50	73.09	35.2 %
PERS Retirement-Maint Exp	6,475.27	9,003.00	2,527.73	28.1 %
Health Ins-Maint Exp	20,871.80	26,067.50	5,195.70	19.9 %
VEBA-Maint Exp	1,940.00	2,910.00	970.00	33.3 %
Outside Services/Maintenance	0.00	208.35	208.35	100.0 %
BRGC Supplies-Maint Exp	0.00	416.65	416.65	100.0 %
Discovery I Sup-Maint Exp	123.76	833.35	709.59	85.1 %
Discovery 2 Sup-Maint Exp	1,483.12	2,083.35	600.23	28.8 %
Evergreen Bldg Sup-Maint Exp	0.00	2,083.35	2,083.35	100.0 %
212 Cascade Ave Sup-Maint Exp	78.12	1,250.00	1,171.88	93.8 %
Old Saloon Supplies-Maint Exp	606.84	416.65	(190.19)	-45.6 %
Rigging Loft Sup-Maint Exp	1,024.01	625.00	(399.01)	-63.8 %
Skye Bldg Supplies-Maint Exp	78.59	2,083.35	2,004.76	96.2 %
Stev Ind Bldg Sup-Maint Exp	1,494.91	2,708.35	1,213.44	44.8 %
Tichenor Supplies-Maint Exp	1,583.94	6,250.00	4,666.06	74.7 %
Park Grnds Supplies-Maint Exp	11,697.47	6,250.00	(5,447.47)	-87.2 %
21 Cascade Supplies-Maint Exp	0.00	83.35	83.35	100.0 %
Shop Bldg Supplies-Maint Exp	870.76	1,458.35	587.59	40.3 %
Vacant Lands Sup-Maint Exp	35.80	83.35	47.55	57.0 %
Wind River Bus Park Sup-Maint	3,772.00	3,333.35	(438.65)	-13.2 %
Cascades Bus Park Sup-Maint	0.00	416.65	416.65	100.0 %
Boat Launch Supplies-Maint Exp	0.00	416.65	416.65	100.0 %
Tools-Maint Exp	91.34	1,041.65	950.31	91.2 %
Janitorial Supplies-Maint Exp	760.28	1,666.65	906.37	54.4 %
Fuel-Maint Exp	1,978.06	2,500.00	521.94	20.9 %
Automotive-Maint Exp	1,930.68	1,083.35	(847.33)	-78.2 %
Uniforms-Maint Exp	258.48	416.65	158.17	38.0 %
Machinery & Equipment - Maint Exp	759.65	1,458.35	698.70	47.9 %
Equip Rentals-Maint Exp	0.00	416.65	416.65	100.0 %
Insurance-Property Maint Exp	212.00	0.00	(212.00)	
TOTAL PROPERTY LEASE MAINT EXPENSES	128,332.41	170,008.90	41,676.49	24.5 %

	<i>5 Months Ended May 31, 2023</i>	<i>5 Months Ended May 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	183.44	234.00	50.56	21.6 %
Rigging Loft-Water Exp	183.44	200.00	16.56	8.3 %
Tichenor-Water Exp	4,314.50	4,852.00	537.50	11.1 %
Park-Water Exp	3,697.55	4,852.00	1,154.45	23.8 %
Discovery 1-Electricity Exp	39,074.90	8,120.00	(30,954.90)	-381.2 %
212 Cascade-Electricity Exp	1,649.18	1,553.00	(96.18)	-6.2 %
Rigging Loft-Electricity Exp	2,616.98	1,553.00	(1,063.98)	-68.5 %
Tichenor Bldg-Electricity Exp	3,942.27	4,271.00	328.73	7.7 %
Electricity Exp-Parks & Grnds	972.72	1,359.00	386.28	28.4 %
WRBP - Electricity Exp	788.73	1,250.00	461.27	36.9 %
212 Cascade Ave-Sewer Exp	567.11	543.00	(24.11)	-4.4 %
Rigging Loft-Sewer Exp	567.11	583.35	16.24	2.8 %
Tichenor Bldg-Sewer Exp	9,088.66	9,705.00	616.34	6.4 %
Sewer Exp-Parks & Grounds	1,800.25	1,747.00	(53.25)	-3.0 %
Garbage Exp-Parks & Grounds	792.91	776.00	(16.91)	-2.2 %
Tichenor Bldg-Nat Gas Exp	3,939.77	1,747.00	(2,192.77)	-125.5 %
TOTAL PROPERTY UTILITY EXPENSES	74,179.52	43,345.35	(30,834.17)	-71.1 %
OTHER PROPERTY EXPENSES				
Leasehold Taxes Expense	58,860.35	48,248.00	(10,612.35)	-22.0 %
TOTAL OTHER PROPERTY EXPENSES	58,860.35	48,248.00	(10,612.35)	-22.0 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	5,606.34	5,637.00	30.66	0.5 %
WIB/EDC - Line of Credit	3,462.57	3,480.40	17.83	0.5 %
Prin-CERB-Discovery 2	67,666.67	67,667.00	0.33	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	76,735.58	76,784.40	48.82	0.1 %
GENERAL PROJECTS EXPENSES				
Riverpoint - Capital Repair	0.00	20,000.00	20,000.00	100.0 %
NB PARCEL 2 Cascades Bus Park	56,762.00	75,000.00	18,238.00	24.3 %
Capital Repairs-Maintenance	0.00	7,500.00	7,500.00	100.0 %
Wind River Business Park - Waterline Prj	14,815.51	0.00	(14,815.51)	
TOTAL GENERAL PROJECTS EXPENSES	71,577.51	102,500.00	30,922.49	30.2 %
BOAT LAUNCH EXPENSES				
Boat Launch Proj Exp	71,502.03	200,000.00	128,497.97	64.2 %
TOTAL BOAT LAUNCH EXPENSES	71,502.03	200,000.00	128,497.97	64.2 %
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>5 Months Ended May 31, 2023</i>	<i>5 Months Ended May 31, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	45,818.50	45,818.35	(0.15)	0.0 %
FICA-Administrative Expense	3,832.14	3,505.00	(327.14)	-9.3 %
Worker's Comp-Admin Expense	232.77	256.50	23.73	9.3 %
Unemployment-Admin Expense	74.22	95.50	21.28	22.3 %
PERS Retirement-Admin Exp	4,697.50	4,760.00	62.50	1.3 %
Health Insur-Admin Expense	4,850.50	4,910.40	59.90	1.2 %
VEBA-Admin Expense	970.00	970.00	0.00	
Paid Family Medical Leave	689.30	500.00	(189.30)	-37.9 %
TOTAL SALARIES & BENEFITS-ADMIN	61,164.93	60,815.75	(349.18)	-0.6 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	1,400.00	3,333.35	1,933.35	58.0 %
Professional Serv-Gen Admin	39,265.45	41,765.40	2,499.95	6.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	40,665.45	45,098.75	4,433.30	9.8 %
G & A EXPENSES				
Legal Fees-G&A Exp	5,844.00	10,416.65	4,572.65	43.9 %
Legal Fees-G&A Exp-WRBP	0.00	208.35	208.35	100.0 %
Office Supplies-G&A Exp	873.25	2,250.00	1,376.75	61.2 %
Equipment - G&A Exp	2,294.01	416.65	(1,877.36)	-450.6 %
Admin Travel-G&A Expense	477.64	4,000.00	3,522.36	88.1 %
Professional Develop-G&A Exp	240.00	1,500.00	1,260.00	84.0 %
Legal Advertising-G&A Expense	15.00	500.00	485.00	97.0 %
Marketing Advertising-G&A Exp	612.50	4,166.65	3,554.15	85.3 %
Membership/Dues-G&A Exp	5,163.92	2,825.00	(2,338.92)	-82.8 %
Administrative-G&A Expense	1,970.79	833.35	(1,137.44)	-136.5 %
Marketing & Eco Dev-G&A Exp	0.00	41.65	41.65	100.0 %
Postage-G&A Expense	0.00	250.00	250.00	100.0 %
Safety Program-G&A Expense	255.68	525.00	269.32	51.3 %
State Use Tax-G&A Exp	788.46	5,000.00	4,211.54	84.2 %
Miscellaneous G & A Exp	0.00	41.65	41.65	100.0 %
Telecommunications-G&A Expense	1,558.80	1,325.00	(233.80)	-17.6 %
IT Expenses	80.75	7,472.00	7,391.25	98.9 %
TOTAL G & A EXPENSES	20,174.80	41,771.95	21,597.15	51.7 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	2,176.00	4,160.00	1,984.00	47.7 %
Commissioners Salaries	4,275.00	4,275.00	0.00	
FICA-Commissioners	166.44	645.40	478.96	74.2 %
Health Ins - Commissioners	2,365.20	2,365.00	(0.20)	0.0 %
TOTAL COMMISSIONERS EXPENSES	8,982.64	11,445.40	2,462.76	21.5 %
NON-OPERATING EXPENSES				
Interest - WIB/EDC Line of Credit	2,222.08	2,204.15	(17.93)	-0.8 %
Interest-CTED-126 Cascade Ave	347.91	317.00	(30.91)	-9.8 %
Interest-CERB-Discovery 2	4,736.67	4,737.00	0.33	0.0 %
TOTAL NON-OPERATING EXPENSES	7,306.66	7,258.15	(48.51)	-0.7 %
TOTAL Expenditures	658,017.52	864,734.65	206,717.13	23.9 %
Excess of Revenue over Expenditures	221,473.94	(267,398.42)	488,872.36	182.8 %