

PORT OF SKAMANIA COUNTY

April 2023 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
May 16, 2023

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 2023** **April 2022**

Operating and Available for other Projects \$ 1,733,571.82 \$1,286,102.93

Restricted and Reserves:

Restricted Funds (Tenant Deposits) \$ 150,961.22 \$ 150,243.20
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 \$2,198,560.30

Budgeted Grants:

The Ecology Integrative Planning Grant amendment is in process. The next billing will be sent in May.

Notable income in April:

- \$ 23,894.97 • Property tax was received
• \$46,378.03 YTD representing 13.05% of the budgeted \$355,302.00.
- \$ 10,260.00 • AQSC paid their 1st half docking fees.
- \$ 8,006.42 • LGIP Interest for April.

Notable expenses in April:

- \$ 30,616.61 • WA Dept of Revenue – Q1 Leasehold Tax
- \$ 1,603.46 • WA Labor and Industries – Q1 L&I Tax
- \$ 173.87 • WA Employment Securities – Q1 Unemployment
- \$ 397.22 • WA Employment Securities – Q1 Paid Family Medical Leave
- \$ 312.00 • WA Dept of Revenue – Q1 Sales & Use Tax
- \$ 813.76 • Tichenor – Tenant Window
- \$ 13,815.72 • Dump Trailer purchase
- \$ 3,677.50 • Maul Foster Alongi – IPG Cascades Business Park

Delinquent Account Aging as of 05/10/2023:

Current 30 days 31 – 90 days 91 – 180 days Over 180 days Total

High One Payment Plan - Current on all billings to date. \$22,544.13

ALL TENANTS ARE CURRENT!

CASH REPORTS

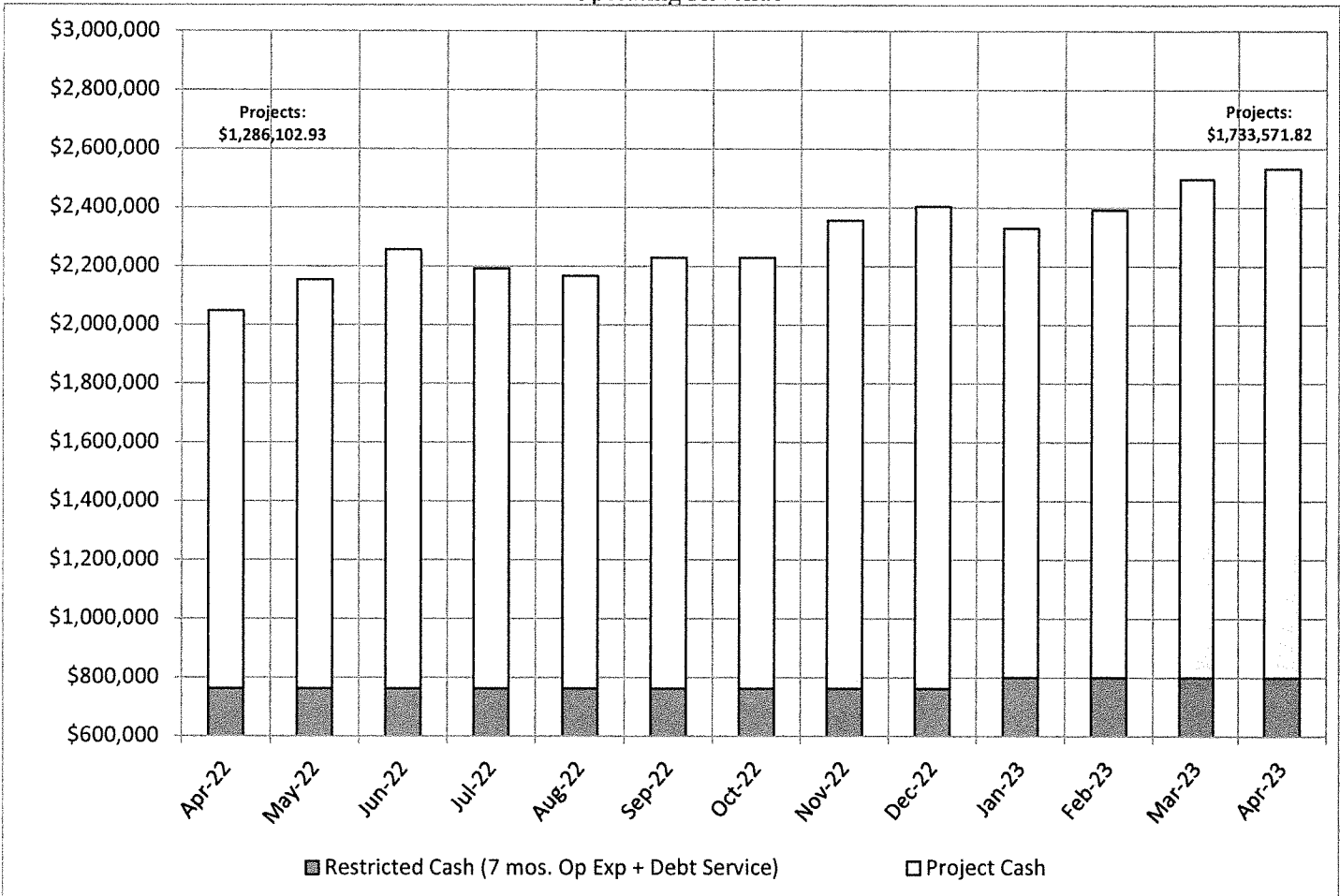
Port of Skamania County

Statement of Assets & Liabilities

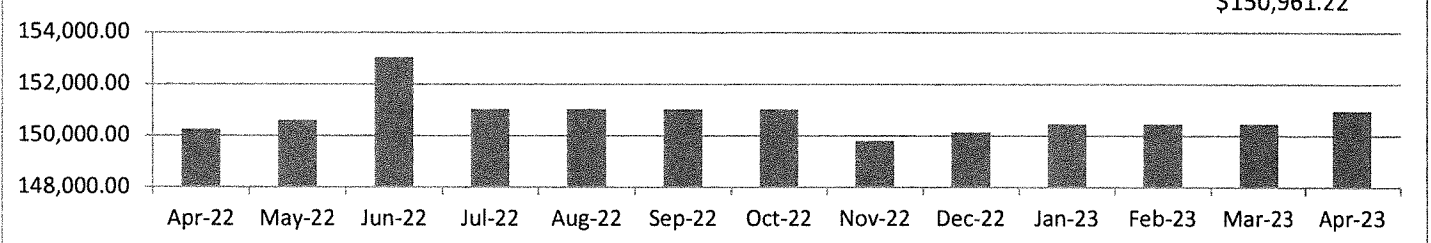
As of: April 30, 2023

Assets			
Current Assets			
General Checking - Umpqua Bank	345,704.77		
Money Market - Umpqua Bank	177,748.97		
LGIP Investment	2,009,235.41		
TOTAL Operating Revenue			2,532,689.15
Tenant Deposits-Money Market	150,961.22		
TOTAL Tenant Deposits			150,961.22
TOTAL Assets			2,683,650.37
Fund Balance			
Net Assets	2,554,084.99		
Excess of Revenue over Expenditures	129,565.38		
TOTAL Fund Balance			2,683,650.37
TOTAL Liabilities & Fund Balance			2,683,650.37

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

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

PAGE 4

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

PAGES 5 - 9

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 2023 - current month, Consolidated by account

	<i>4 Month Ended April 30, 2023</i>	<i>4 Month Ended April 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	35,644.67	41,273.00	(5,628.33)
CAPITAL CONTRIBUTIONS (Grants)	31,193.50	0.00	31,193.50
PROPERTY REVENUES	361,302.87	282,721.98	78,580.89
OTHER MISC RENTAL/LEASE REV	71,978.73	36,271.32	35,707.41
NONREVENUE (Loans,other)	500.00	0.00	500.00
NON-OPERATING REVENUES	88,107.34	38,641.68	49,465.66
TOTAL Revenue	588,727.11	398,907.98	189,819.13
Expenditures			
MARINE TERMINAL EXPENSES	1,892.63	3,870.50	1,977.87
PROPERTY EXPENSES	216,895.47	219,523.40	2,627.93
NONEXPENSE (Loans,Proj,other)	125,866.61	394,088.32	268,221.71
GENERAL & ADMIN EXPENSES	100,403.69	115,898.96	15,495.27
COMMISSIONERS EXPENSES	7,241.23	9,156.32	1,915.09
NON-OPERATING EXPENSES	6,862.10	6,817.32	(44.78)
TOTAL Expenditures	459,161.73	749,354.82	290,193.09
Excess of Revenue over Expenditures	129,565.38	(349,168.32)	478,733.70

Port of Skamania County
April Monthly Statement of Revenue & Expenditures

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	10,260.00	487.72	0.00	0.00	0.00
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00	19,900.00	114,475.00
PROPERTY REVENUES	90,239.31	80,053.03	93,916.54	46,748.61	57,385.60
OTHER MISC RENTAL/LEASE REV	18,006.57	9,025.34	10,632.06	5,022.12	4,231.36
NONREVENUE (Loans,other)	0.00	356.00	250.00	440.00	0.00
NON-OPERATING REVENUES	32,869.56	41,237.69	384,716.12	101,828.74	119,859.20
TOTAL Revenue	151,375.44	131,159.78	489,514.72	173,939.47	295,951.16
Expenditures					
MARINE TERMINAL EXPENSES	506.90	714.62	356.93	244.45	646.61
PROPERTY EXPENSES	71,321.62	65,903.92	68,164.65	60,209.13	44,149.17
NONEXPENSE (Loans,Proj,other)	18,189.96	18,713.14	9,868.83	39,366.08	16,979.60
GENERAL & ADMIN EXPENSES	22,281.91	24,467.16	21,745.41	28,733.96	21,859.31
COMMISSIONERS EXPENSES	1,879.21	1,883.65	1,873.03	1,698.32	1,695.42
NON-OPERATING EXPENSES	440.19	482.08	448.24	688.32	0.00
TOTAL Expenditures	114,619.79	112,164.57	102,457.09	130,940.26	85,330.11
Excess of Revenue over Expenditures	36,755.65	18,995.21	387,057.63	42,999.21	210,621.05

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

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	35,644.67	47,807.55	5,782.31	5,782.31	2,109.07
CAPITAL CONTRIBUTIONS (Grants)	31,193.50	29,241.05	50,098.12	349,284.82	125,921.73
PROPERTY REVENUES	361,302.87	328,798.29	325,008.87	224,800.20	219,565.91
OTHER MISC RENTAL/LEASE REV	71,978.73	41,772.43	43,245.82	64,268.88	25,790.17
NONREVENUE (Loans,other)	500.00	3,447.20	250.00	2,230.00	3,150.00
NON-OPERATING REVENUES	88,107.34	61,567.61	432,304.13	143,504.59	152,278.37
TOTAL Revenue	588,727.11	512,634.13	850,906.94	789,870.80	528,815.25
Expenditures					
MARINE TERMINAL EXPENSES	1,892.63	2,631.70	1,577.08	2,191.96	2,261.82
PROPERTY EXPENSES	216,895.47	182,637.96	180,441.00	170,725.46	147,455.49
NONEXPENSE (Loans,Proj,other)	125,866.61	142,999.28	158,553.81	204,188.34	161,390.37
GENERAL & ADMIN EXPENSES	100,403.69	105,453.12	90,778.91	93,223.68	94,507.21
COMMISSIONERS EXPENSES	7,241.23	7,534.59	8,043.29	6,886.57	8,007.28
NON-OPERATING EXPENSES	6,862.10	7,371.81	9,756.34	11,289.33	11,136.42
TOTAL Expenditures	459,161.73	448,628.46	449,150.43	488,505.34	424,758.59
Excess of Revenue over Expenditures	129,565.38	64,005.67	401,756.51	301,365.46	104,056.66

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

	<i>1 Month Ended April 30, 2023</i>		<i>4 Months Ended April 30, 2023</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	10,260.00	6.8 %	29,789.25	5.1 %
Other Docking Fees - 10% Admin	0.00	0.0 %	374.49	0.1 %
Dock Services Labor Reimb	0.00	0.0 %	1,736.00	0.3 %
Utility Reimbursement-Water	0.00	0.0 %	644.03	0.1 %
Utility Reimbursement-Refuse	0.00	0.0 %	3,100.90	0.5 %
TOTAL STEVENSON LANDING REVENUES	10,260.00	6.8 %	35,644.67	6.1 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	31,193.50	5.3 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	31,193.50	5.3 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	902.21	0.6 %	4,529.98	0.8 %
Rigging Loft-Elect Reimb	237.63	0.2 %	1,052.58	0.2 %
Tichenor Bldg-Sewer Reimb	1,936.42	1.3 %	6,073.27	1.0 %
Tichenor Bldg-Nat Gas Reimb	731.15	0.5 %	3,265.16	0.6 %
Beacon Rock-Prop Ins Reimb	323.51	0.2 %	647.02	0.1 %
Discovery 1-Prop Ins Reimb	681.17	0.4 %	2,724.68	0.5 %
Discovery 2-Prop Ins Reimb	756.34	0.5 %	3,025.36	0.5 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.2 %	1,291.00	0.2 %
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	1.0 %	5,845.32	1.0 %
Tichenor Bldg-Prop Ins Reimb	757.93	0.5 %	3,258.04	0.6 %
TOTAL PROPERTY LEASE USER CHARGES	8,321.71	5.5 %	32,557.49	5.5 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,081.99	3.4 %	10,163.98	1.7 %
Discovery I Building	13,768.54	9.1 %	55,983.97	9.5 %
Teitzel Building (Discovery 2)	11,098.91	7.3 %	44,377.24	7.5 %
Evergreen Building	4,240.76	2.8 %	16,963.04	2.9 %
212 SW Cascade Ave	100.00	0.1 %	400.00	0.1 %
Old Saloon Building	1,051.20	0.7 %	4,204.80	0.7 %
Rigging Loft (Red Barn)	808.73	0.5 %	3,234.92	0.5 %
Skye Bldg	1,731.54	1.1 %	6,426.16	1.1 %
River Point Bldg (Stev Ind)	25,060.82	16.6 %	100,243.28	17.0 %
Cascades Business Park - Ground lease	2,060.00	1.4 %	8,240.00	1.4 %
Park Rentals	0.00	0.0 %	50.00	0.0 %
Wind River Business Park	0.00	0.0 %	2,911.70	0.5 %
TOTAL PROP LEASE REVENUE	65,002.49	42.9 %	253,199.09	43.0 %

*1 Month Ended
April 30, 2023*

*4 Months Ended
April 30, 2023*

TICHENOR LEASE REVENUE

Tichenor Suite #40	0.00	0.0 %	4,942.23	0.8 %
Tichenor Suite #45	2,281.03	1.5 %	9,124.12	1.5 %
Fiber Lease Revenue	180.00	0.1 %	720.00	0.1 %
Tichenor Suite #50	1,938.52	1.3 %	8,128.66	1.4 %
Tichenor Suite #60	740.35	0.5 %	6,464.32	1.1 %
Tichenor Suite #65	2,062.03	1.4 %	8,248.12	1.4 %
Tichenor Suite #70	1,956.20	1.3 %	7,390.90	1.3 %
Tichenor Suite #85	2,230.33	1.5 %	8,921.32	1.5 %
Tichenor Suite #90	1,178.57	0.8 %	4,214.31	0.7 %
Tichenor Suite #105	2,230.33	1.5 %	8,921.32	1.5 %
Tichenor Suite #110	2,117.75	1.4 %	8,470.99	1.4 %
TOTAL TICHENOR LEASE REVENUE	16,915.11	11.2 %	75,546.29	12.8 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	10,282.53	6.8 %	40,899.14	6.9 %
Misc Operating Revenue	7,724.04	5.1 %	31,079.59	5.3 %
TOTAL OTHER MISC LEASE REV	18,006.57	11.9 %	71,978.73	12.2 %

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	8,009.12	5.3 %	28,265.98	4.8 %
Property Tax Revenues	23,894.97	15.8 %	46,378.03	7.9 %
DNR PILT NAP/NRCA Rev	108.57	0.1 %	5,374.74	0.9 %
Private Timber Harvest Tax Rev	0.00	0.0 %	5,928.38	1.0 %
Leasehold Tax from State	350.44	0.2 %	1,565.83	0.3 %
Other Non-Operating Revenues	506.46	0.3 %	594.38	0.1 %
TOTAL NON-OPERATING REVENUES	32,869.56	21.7 %	88,107.34	15.0 %

TOTAL Revenue

151,375.44	100.0 %	588,727.11	100.0 %
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	<i>1 Month Ended</i> <i>April 30, 2023</i>		<i>4 Months Ended</i> <i>April 30, 2023</i>	
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	0.00	0.0 %	140.65	0.0 %
Supplies-Stev Landing	6.45	0.0 %	31.85	0.0 %
Util-Electricity-Stev Landing	121.82	0.1 %	506.04	0.1 %
Util-Water Exp-Stev Land	282.98	0.2 %	1,118.44	0.2 %
Util-Garbage Exp-Stev Land	95.65	0.1 %	95.65	0.0 %
TOTAL STEVE LANDING EXPENSES	506.90	0.3 %	1,892.63	0.3 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	12,609.00	8.3 %	49,515.00	8.4 %
Overtime-Maint Exp	63.00	0.0 %	63.00	0.0 %
FICA-Maint Exp	969.41	0.6 %	3,792.72	0.6 %
Worker's Comp-Maint Exp	1,478.46	1.0 %	2,923.36	0.5 %
Unemployment-Maint Exp	99.65	0.1 %	134.41	0.0 %
PERS Retirement-Maint Exp	1,316.61	0.9 %	5,214.13	0.9 %
Health Ins-Maint Exp	4,174.36	2.8 %	16,697.44	2.8 %
VEBA-Maint Exp	388.00	0.3 %	1,552.00	0.3 %
Discovery 1 Sup-Maint Exp	0.00	0.0 %	123.76	0.0 %
Discovery 2 Sup-Maint Exp	512.82	0.3 %	1,002.08	0.2 %
212 Cascade Ave Sup-Maint Exp	58.14	0.0 %	78.12	0.0 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,024.01	0.2 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	78.59	0.0 %
Stev Ind Bldg Sup-Maint Exp	574.07	0.4 %	1,032.22	0.2 %
Tichenor Supplies-Maint Exp	157.34	0.1 %	907.47	0.2 %
Park Grnds Supplies-Maint Exp	1,311.35	0.9 %	6,080.54	1.0 %
Shop Bldg Supplies-Maint Exp	93.22	0.1 %	662.81	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	733.00	0.5 %	3,222.00	0.5 %
Tools-Maint Exp	35.51	0.0 %	91.34	0.0 %
Janitorial Supplies-Maint Exp	133.71	0.1 %	320.53	0.1 %
Fuel-Maint Exp	49.06	0.0 %	1,953.99	0.3 %
Automotive-Maint Exp	99.06	0.1 %	798.97	0.1 %
Machinery & Equipment - Maint Exp	120.65	0.1 %	592.77	0.1 %
Insurance-Property Maint Exp	212.00	0.1 %	212.00	0.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	25,188.42	16.6 %	98,109.06	16.7 %

*1 Month Ended
April 30, 2023*

*4 Months Ended
April 30, 2023*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	37.04	0.0 %	146.40	0.0 %
Rigging Loft-Water Exp	37.04	0.0 %	146.40	0.0 %
Tichenor-Water Exp	918.89	0.6 %	3,428.04	0.6 %
Park-Water Exp	737.86	0.5 %	2,916.31	0.5 %
Discovery 1-Electricity Exp	7,724.04	5.1 %	30,894.59	5.2 %
212 Cascade-Electricity Exp	379.39	0.3 %	1,421.39	0.2 %
Rigging Loft-Electricity Exp	528.06	0.3 %	2,339.08	0.4 %
Tichenor Bldg-Electricity Exp	748.05	0.5 %	3,101.02	0.5 %
Electricity Exp-Parks & Grnds	162.60	0.1 %	779.00	0.1 %
WRBP - Electricity Exp	140.43	0.1 %	640.41	0.1 %
212 Cascade Ave-Sewer Exp	116.46	0.1 %	450.65	0.1 %
Rigging Loft-Sewer Exp	116.46	0.1 %	450.65	0.1 %
Tichenor Bldg-Sewer Exp	1,968.58	1.3 %	7,193.01	1.2 %
Sewer Exp-Parks & Grounds	358.51	0.2 %	1,387.28	0.2 %
Garbage Exp-Parks & Grounds	144.90	0.1 %	692.06	0.1 %
Tichenor Bldg-Nat Gas Exp	1,398.28	0.9 %	3,939.77	0.7 %
TOTAL PROPERTY UTILITY EXPENSES	15,516.59	10.3 %	59,926.06	10.2 %

OTHER PROPERTY EXPENSES

Leasehold Taxes Expense	30,616.61	20.2 %	58,860.35	10.0 %
TOTAL OTHER PROPERTY EXPENSES	30,616.61	20.2 %	58,860.35	10.0 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,606.34	1.0 %
WIB/EDC - Line of Credit	696.74	0.5 %	2,770.20	0.5 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.67	11.5 %
TOTAL DEBT REDEMPTION-PRINCIPAL	696.74	0.5 %	76,043.21	12.9 %

GENERAL PROJECTS EXPENSES

NB PARCEL 2 Cascades Bus Park	3,677.50	2.4 %	19,692.17	3.3 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	14,815.51	2.5 %
TOTAL GENERAL PROJECTS EXPENSES	3,677.50	2.4 %	34,507.68	5.9 %

EQUIPMENT PURCHASES

Equipment Purchase	13,815.72	9.1 %	15,315.72	2.6 %
TOTAL EQUIPMENT PURCHASES	13,815.72	9.1 %	15,315.72	2.6 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,163.70	6.1 %	36,654.80	6.2 %
FICA-Administrative Expense	766.41	0.5 %	3,065.73	0.5 %
Worker's Comp-Admin Expense	125.00	0.1 %	232.77	0.0 %
Unemployment-Admin Expense	74.22	0.0 %	74.22	0.0 %
PERS Retirement-Admin Exp	952.10	0.6 %	3,745.40	0.6 %
Health Insur-Admin Expense	970.10	0.6 %	3,880.40	0.7 %
VEBA-Admin Expense	194.00	0.1 %	776.00	0.1 %
Paid Family Medical Leave	397.23	0.3 %	689.31	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,642.76	8.4 %	49,118.63	8.3 %

	<i>1 Month Ended</i>		<i>4 Months Ended</i>	
	<i>April 30, 2023</i>		<i>April 30, 2023</i>	
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	250.00	0.2 %	1,175.00	0.2 %
Professional Serv-Gen Admin	7,853.09	5.2 %	31,412.36	5.3 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,103.09	5.4 %	32,587.36	5.5 %
G & A EXPENSES				
Legal Fees-G&A Exp	198.00	0.1 %	5,844.00	1.0 %
Office Supplies-G&A Exp	87.53	0.1 %	771.21	0.1 %
Equipment - G&A Exp	0.00	0.0 %	2,294.01	0.4 %
Admin Travel-G&A Expense	0.00	0.0 %	477.64	0.1 %
Professional Develop-G&A Exp	125.00	0.1 %	175.00	0.0 %
Legal Advertising-G&A Expense	0.00	0.0 %	15.00	0.0 %
Marketing Advertising-G&A Exp	27.50	0.0 %	110.00	0.0 %
Membership/Dues-G&A Exp	77.92	0.1 %	4,953.92	0.8 %
Administrative-G&A Expense	348.25	0.2 %	1,583.03	0.3 %
Safety Program-G&A Expense	185.06	0.1 %	220.68	0.0 %
State Use Tax-G&A Exp	312.00	0.2 %	788.46	0.1 %
Telecommunications-G&A Expense	174.80	0.1 %	1,384.00	0.2 %
IT Expenses	0.00	0.0 %	80.75	0.0 %
TOTAL G & A EXPENSES	1,536.06	1.0 %	18,697.70	3.2 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	512.00	0.3 %	1,792.00	0.3 %
Commissioners Salaries	855.00	0.6 %	3,420.00	0.6 %
FICA-Commissioners	39.17	0.0 %	137.07	0.0 %
Health Ins - Commissioners	473.04	0.3 %	1,892.16	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,879.21	1.2 %	7,241.23	1.2 %
NON-OPERATING EXPENSES				
Interest - WIB/EDC Line of Credit	440.19	0.3 %	1,777.52	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	347.91	0.1 %
Interest-CERB-Discovery 2	0.00	0.0 %	4,736.67	0.8 %
TOTAL NON-OPERATING EXPENSES	440.19	0.3 %	6,862.10	1.2 %
TOTAL Expenditures	114,619.79	75.7 %	459,161.73	78.0 %
Excess of Revenue over Expenditures	36,755.65	24.3 %	129,565.38	22.0 %

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

	<i>4 Months Ended April 30, 2023</i>	<i>4 Months Ended April 30, 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	357.00	17.49	4.9 %
Dock Services Labor Reimb	1,736.00	957.00	779.00	81.4 %
Utility Reimbursement-Water	644.03	1,045.00	(400.97)	-38.4 %
Utility Reimbursement-Refuse	3,100.90	1,567.50	1,533.40	97.8 %
TOTAL STEVENSON LANDING REVENUES	35,644.67	41,273.00	(5,628.33)	-13.6 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	31,193.50	0.00	31,193.50	
TOTAL PROJECT GRANT REVENUES	31,193.50	0.00	31,193.50	
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	4,529.98	3,800.00	729.98	19.2 %
Rigging Loft-Elect Reimb	1,052.58	500.00	552.58	110.5 %
Tichenor Bldg-Sewer Reimb	6,073.27	7,300.00	(1,226.73)	-16.8 %
Tichenor Bldg-Nat Gas Reimb	3,265.16	1,393.32	1,871.84	134.3 %
Beacon Rock-Prop Ins Reimb	647.02	560.00	87.02	15.5 %
Discovery 1-Prop Ins Reimb	2,724.68	2,900.00	(175.32)	-6.0 %
Discovery 2-Prop Ins Reimb	3,025.36	2,800.00	225.36	8.0 %
Evergreen Bldg-Prop Ins Reimb	1,291.00	1,260.00	31.00	2.5 %
Old Saloon-Prop Ins Reimb	326.68	300.00	26.68	8.9 %
Rigging Loft-Prop Ins Reimb	191.72	200.00	(8.28)	-4.1 %
Skye Bldg-Prop Ins Reimb	326.68	300.00	26.68	8.9 %
Stev Ind Bldg-Prop Ins Reimb	5,845.32	5,700.00	145.32	2.5 %
Tichenor Bldg-Prop Ins Reimb	3,258.04	2,800.00	458.04	16.4 %
TOTAL PROPERTY LEASE USER CHARGES	32,557.49	29,813.32	2,744.17	9.2 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	10,163.98	7,012.50	3,151.48	44.9 %
Discovery I Building	55,983.97	25,368.00	30,615.97	120.7 %
Teitzel Building (Discovery 2)	44,377.24	37,422.00	6,955.24	18.6 %
Evergreen Building	16,963.04	15,663.00	1,300.04	8.3 %
212 SW Cascade Ave	400.00	400.00	0.00	
Old Saloon Building	4,204.80	4,204.80	0.00	
Rigging Loft (Red Barn)	3,234.92	2,987.00	247.92	8.3 %
Skye Bldg	6,426.16	5,472.00	954.16	17.4 %
River Point Bldg (Stev Ind)	100,243.28	83,500.32	16,742.96	20.1 %
Cascades Business Park - Ground lease	8,240.00	8,240.00	0.00	
Park Rentals	50.00	0.00	50.00	
Wind River Business Park	2,911.70	0.00	2,911.70	
TOTAL PROP LEASE REVENUE	253,199.09	190,269.62	62,929.47	33.1 %

	<i>4 Months Ended April 30, 2023</i>	<i>4 Months Ended April 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	4,942.23	6,084.68	(1,142.45)	-18.8 %
Tichenor Suite #45	9,124.12	6,318.68	2,805.44	44.4 %
Fiber Lease Revenue	720.00	0.00	720.00	
Tichenor Suite #50	8,128.66	7,009.68	1,118.98	16.0 %
Tichenor Suite #60	6,464.32	3,812.32	2,652.00	69.6 %
Tichenor Suite #65	8,248.12	7,616.00	632.12	8.3 %
Tichenor Suite #70	7,390.90	4,978.32	2,412.58	48.5 %
Tichenor Suite #85	8,921.32	8,237.68	683.64	8.3 %
Tichenor Suite #90	4,214.31	2,522.32	1,691.99	67.1 %
Tichenor Suite #105	8,921.32	8,237.68	683.64	8.3 %
Tichenor Suite #110	8,470.99	7,821.68	649.31	8.3 %
TOTAL TICHENOR LEASE REVENUE	75,546.29	62,639.04	12,907.25	20.6 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	40,899.14	32,938.00	7,961.14	24.2 %
Misc Operating Revenue	31,079.59	3,333.32	27,746.27	832.4 %
TOTAL OTHER MISC LEASE REV	71,978.73	36,271.32	35,707.41	98.4 %
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	28,265.98	666.68	27,599.30	4139.8 %
Property Tax Revenues	46,378.03	31,975.00	14,403.03	45.0 %
DNR PILT NAP/NRCA Rev	5,374.74	0.00	5,374.74	
Private Timber Harvest Tax Rev	5,928.38	5,666.68	261.70	4.6 %
Leasehold Tax from State	1,565.83	333.32	1,232.51	369.8 %
Other Non-Operating Revenues	594.38	0.00	594.38	
TOTAL NON-OPERATING REVENUES	88,107.34	38,641.68	49,465.66	128.0 %
TOTAL Revenue	588,727.11	398,907.98	189,819.13	47.6 %

	<i>4 Months Ended April 30, 2023</i>	<i>4 Months Ended April 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE 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	506.04	500.00	(6.04)	-1.2 %
Util-Water Exp-Stev Land	1,118.44	1,803.00	684.56	38.0 %
Util-Garbage Exp-Stev Land	95.65	1,567.50	1,471.85	93.9 %
TOTAL STEVE LANDING EXPENSES	1,892.63	3,870.50	1,977.87	51.1 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	49,515.00	60,800.00	11,285.00	18.6 %
Overtime-Maint Exp	63.00	2,400.00	2,337.00	97.4 %
FICA-Maint Exp	3,792.72	4,834.00	1,041.28	21.5 %
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	5,214.13	6,548.00	1,333.87	20.4 %
Health Ins-Maint Exp	16,697.44	20,854.00	4,156.56	19.9 %
VEBA-Maint Exp	1,552.00	2,328.00	776.00	33.3 %
Outside Services/Maintenance	0.00	166.68	166.68	100.0 %
BRGC Supplies-Maint Exp	0.00	333.32	333.32	100.0 %
Discovery I Sup-Maint Exp	123.76	666.68	542.92	81.4 %
Discovery 2 Sup-Maint Exp	1,002.08	1,666.68	664.60	39.9 %
Evergreen Bldg Sup-Maint Exp	0.00	1,666.68	1,666.68	100.0 %
212 Cascade Ave Sup-Maint Exp	78.12	1,000.00	921.88	92.2 %
Old Saloon Supplies-Maint Exp	0.00	333.32	333.32	100.0 %
Rigging Loft Sup-Maint Exp	1,024.01	500.00	(524.01)	-104.8 %
Skye Bldg Supplies-Maint Exp	78.59	1,666.68	1,588.09	95.3 %
Stev Ind Bldg Sup-Maint Exp	1,032.22	2,166.68	1,134.46	52.4 %
Tichenor Supplies-Maint Exp	907.47	5,000.00	4,092.53	81.9 %
Park Grnds Supplies-Maint Exp	6,080.54	5,000.00	(1,080.54)	-21.6 %
21 Cascade Supplies-Maint Exp	0.00	66.68	66.68	100.0 %
Shop Bldg Supplies-Maint Exp	662.81	1,166.68	503.87	43.2 %
Vacant Lands Sup-Maint Exp	35.80	66.68	30.88	46.3 %
Wind River Bus Park Sup-Maint	3,222.00	2,666.68	(555.32)	-20.8 %
Cascades Bus Park Sup-Maint	0.00	333.32	333.32	100.0 %
Boat Launch Supplies-Maint Exp	0.00	333.32	333.32	100.0 %
Tools-Maint Exp	91.34	833.32	741.98	89.0 %
Janitorial Supplies-Maint Exp	320.53	1,333.32	1,012.79	76.0 %
Fuel-Maint Exp	1,953.99	2,000.00	46.01	2.3 %
Automotive-Maint Exp	798.97	866.68	67.71	7.8 %
Uniforms-Maint Exp	0.00	333.32	333.32	100.0 %
Machinery & Equipment - Maint Exp	592.77	1,166.68	573.91	49.2 %
Equip Rentals-Maint Exp	0.00	333.32	333.32	100.0 %
Insurance-Property Maint Exp	212.00	0.00	(212.00)	
TOTAL PROPERTY LEASE MAINT EXPENSES	98,109.06	134,706.72	36,597.66	27.2 %

	<i>4 Months Ended April 30, 2023</i>	<i>4 Months Ended April 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	146.40	189.00	42.60	22.5 %
Rigging Loft-Water Exp	146.40	160.00	13.60	8.5 %
Tichenor-Water Exp	3,428.04	3,921.00	492.96	12.6 %
Park-Water Exp	2,916.31	3,921.00	1,004.69	25.6 %
Discovery 1-Electricity Exp	30,894.59	8,120.00	(22,774.59)	-280.5 %
212 Cascade-Electricity Exp	1,421.39	1,255.00	(166.39)	-13.3 %
Rigging Loft-Electricity Exp	2,339.08	1,255.00	(1,084.08)	-86.4 %
Tichenor Bldg-Electricity Exp	3,101.02	3,451.00	349.98	10.1 %
Electricity Exp-Parks & Grnds	779.00	1,098.00	319.00	29.1 %
WRBP - Electricity Exp	640.41	1,000.00	359.59	36.0 %
212 Cascade Ave-Sewer Exp	450.65	439.00	(11.65)	-2.7 %
Rigging Loft-Sewer Exp	450.65	466.68	16.03	3.4 %
Tichenor Bldg-Sewer Exp	7,193.01	7,842.00	648.99	8.3 %
Sewer Exp-Parks & Grounds	1,387.28	1,412.00	24.72	1.8 %
Garbage Exp-Parks & Grounds	692.06	627.00	(65.06)	-10.4 %
Tichenor Bldg-Nat Gas Exp	3,939.77	1,412.00	(2,527.77)	-179.0 %
TOTAL PROPERTY UTILITY EXPENSES	59,926.06	36,568.68	(23,357.38)	-63.9 %
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	2,770.20	2,784.32	14.12	0.5 %
Prin-CERB-Discovery 2	67,666.67	67,667.00	0.33	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	76,043.21	76,088.32	45.11	0.1 %
GENERAL PROJECTS EXPENSES				
Riverpoint - Capital Repair	0.00	20,000.00	20,000.00	100.0 %
NB PARCEL 2 Cascades Bus Park	19,692.17	75,000.00	55,307.83	73.7 %
Wind River Business Park - Waterline Prj	14,815.51	0.00	(14,815.51)	
TOTAL GENERAL PROJECTS EXPENSES	34,507.68	95,000.00	60,492.32	63.7 %
BOAT LAUNCH EXPENSES				
Boat Launch Proj Exp	0.00	200,000.00	200,000.00	100.0 %
TOTAL BOAT LAUNCH EXPENSES	0.00	200,000.00	200,000.00	100.0 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	4,000.00	4,000.00	100.0 %
Office Furniture Purchase	0.00	4,000.00	4,000.00	100.0 %
Equipment Purchase	15,315.72	15,000.00	(315.72)	-2.1 %
TOTAL EQUIPMENT PURCHASES	15,315.72	23,000.00	7,684.28	33.4 %

	<i>4 Months Ended April 30, 2023</i>	<i>4 Months Ended April 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	36,654.80	36,654.68	(0.12)	0.0 %
FICA-Administrative Expense	3,065.73	2,804.00	(261.73)	-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	3,745.40	3,808.00	62.60	1.6 %
Health Insur-Admin Expense	3,880.40	3,928.32	47.92	1.2 %
VEBA-Admin Expense	776.00	776.00	0.00	
Paid Family Medical Leave	689.31	400.00	(289.31)	-72.3 %
TOTAL SALARIES & BENEFITS-ADMIN	49,118.63	48,723.00	(395.63)	-0.8 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	1,175.00	2,666.68	1,491.68	55.9 %
Professional Serv-Gen Admin	31,412.36	33,412.32	1,999.96	6.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	32,587.36	36,079.00	3,491.64	9.7 %
G & A EXPENSES				
Legal Fees-G&A Exp	5,844.00	8,333.32	2,489.32	29.9 %
Legal Fees-G&A Exp-WRBP	0.00	166.68	166.68	100.0 %
Office Supplies-G&A Exp	771.21	1,800.00	1,028.79	57.2 %
Equipment - G&A Exp	2,294.01	333.32	(1,960.69)	-588.2 %
Admin Travel-G&A Expense	477.64	4,000.00	3,522.36	88.1 %
Professional Develop-G&A Exp	175.00	1,500.00	1,325.00	88.3 %
Legal Advertising-G&A Expense	15.00	400.00	385.00	96.3 %
Marketing Advertising-G&A Exp	110.00	3,333.32	3,223.32	96.7 %
Membership/Dues-G&A Exp	4,953.92	2,825.00	(2,128.92)	-75.4 %
Administrative-G&A Expense	1,583.03	666.68	(916.35)	-137.4 %
Marketing & Eco Dev-G&A Exp	0.00	33.32	33.32	100.0 %
Postage-G&A Expense	0.00	250.00	250.00	100.0 %
Safety Program-G&A Expense	220.68	400.00	179.32	44.8 %
State Use Tax-G&A Exp	788.46	5,000.00	4,211.54	84.2 %
Miscellaneous G & A Exp	0.00	33.32	33.32	100.0 %
Telecommunications-G&A Expense	1,384.00	1,150.00	(234.00)	-20.3 %
IT Expenses	80.75	872.00	791.25	90.7 %
TOTAL G & A EXPENSES	18,697.70	31,096.96	12,399.26	39.9 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	1,792.00	3,328.00	1,536.00	46.2 %
Commissioners Salaries	3,420.00	3,420.00	0.00	
FICA-Commissioners	137.07	516.32	379.25	73.5 %
Health Ins - Commissioners	1,892.16	1,892.00	(0.16)	0.0 %
TOTAL COMMISSIONERS EXPENSES	7,241.23	9,156.32	1,915.09	20.9 %
NON-OPERATING EXPENSES				
Interest - WIB/EDC Line of Credit	1,777.52	1,763.32	(14.20)	-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	6,862.10	6,817.32	(44.78)	-0.7 %
TOTAL Expenditures	459,161.73	749,354.82	290,193.09	38.7 %
Excess of Revenue over Expenditures	129,565.38	(349,168.32)	478,733.70	137.1 %