

PORT OF SKAMANIA COUNTY

July 2025

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
August 19, 2025

Summary

July's negative cash flow was primarily driven by a \$247,000 payment to Energy Northwest for the EV Charging Station project. The corresponding grant revenue was recorded in June, creating a temporary cash flow imbalance. Overall, the Port's operating budget reflects revenues above projections and expenses below budgeted levels. Budget variances remain concentrated in Capital expenditures, largely due to delays in construction activities at the Cascades Business Park.

Cascades Business Park Projects

Department of Commerce Grant - \$970,000, this grant will be used to pay for the Cascades Business Park infrastructure construction.

Department of Ecology Clean up Grant - \$107,000 – Onsite clean-up work was completed; we are awaiting the final report from Ecology.

We are working to gain access to federal direct appropriation funding:

EPA - \$959,752 – This is a federal appropriation for infrastructure construction at Cascades Business Park. We are waiting for EPA to complete the NEPA process before we can move forward with construction.

Notable income July

\$ 4,384.59	◇	Property tax received
		◇ Property tax revenue received YTD \$224,018.47
		◇ The 2025 budgeted property tax revenue is \$374,863.
\$ 14,206.36	◇	LGIP interest income
\$ 1,432.06	◇	Army Corp refund - North Bonneville Building
\$ 110,355.25	◇	Skamania County .09 funding - Cascades Business Park
\$ 27.18	◇	DNR interest revenue

Notable expenses July

\$ 12,668.75	◇	Maul Foster - Cascades Business Park
\$ 3,231.00	◇	Shipping Container
\$ 247,000.00	◇	Energy NW - EV Charging Station
\$ 218.71	◇	Q2 Unemployment
\$ 2,644.61	◇	Q2 Workers Comp
\$ 567.01	◇	Q2 Paid Family Medical Leave
\$ 499.81	◇	Q2 WA Cares
\$ 28,783.25	◇	Q2 Leasehold Tax
\$ 2,205.83	◇	Q2 Sales and Use Tax

Delinquent Account Aging as of 08/06/2025

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
Knucklebusters			\$ 1,872.22	\$ 3,500.32		\$ 5,372.54
Skamania Acupuncture					\$ 1,500.00	\$ 1,500.00
Sawtooth/Astound		\$ 3,628.79	\$ 629.42	\$ 357.34		\$ 4,615.55

Accounts Receivable Update

- **Skamania Acupuncture** continues to make slow progress on their remaining balance. Staff is monitoring the account and will follow up as needed.
- **Knucklebusters** is actively working toward bringing their account current. Communication is ongoing to support timely resolution.
- **Sawtooth/Astound** has been consistently slow in paying utility invoices. Staff is in contact with the tenant to encourage timely payment and bring the account current.

STATEMENT OF REVENUES AND EXPENSES

2025 MONTH END REPORTS

PAGES 2

Month end Actual vs. Budget Month end Summary

PAGE 3

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

PAGES 4 - 8

*July
– Detailed Statement of Revenue & Expenditures*

PAGES 9-13

Month end Actual vs. Budget Fiscal year end Detail

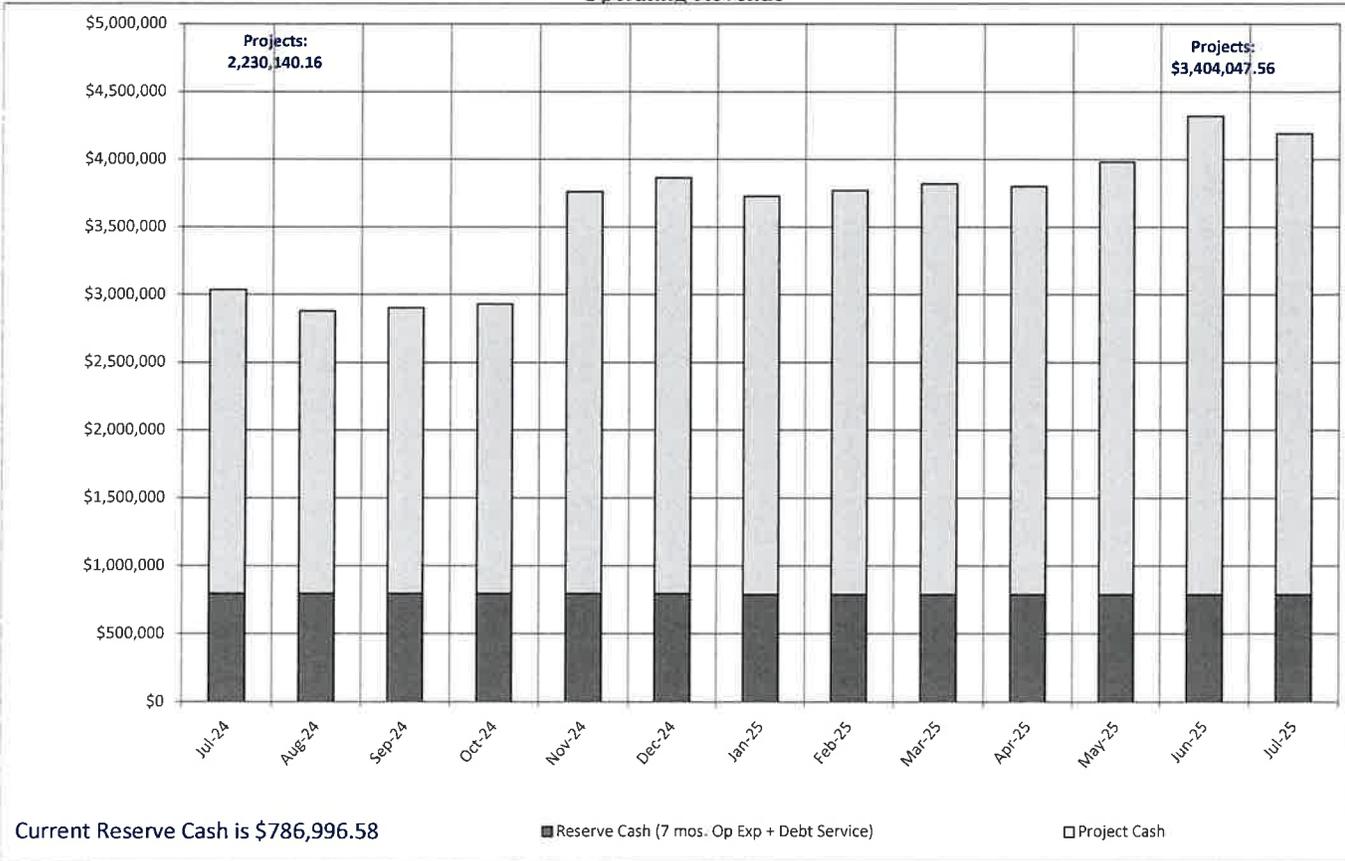
Port of Skamania County

Statement of Assets & Liabilities

As of: July 31, 2025

Assets			
Current Assets			
General Checking - Umpqua Bank	321,692.63		
Money Market - Umpqua Bank	28,225.44		
LGIP Investment	3,841,126.07		
TOTAL Operating Revenue			4,191,044.14
LGIP - Tenant Deposits	163,190.41		
TOTAL Tenant Deposits			163,190.41
TOTAL Assets			4,354,234.55
Liabilities			
Current Liabilities			
WA CARES PAYABLE	171.64		
TOTAL Current Liabilities			171.64
TOTAL Liabilities			171.64
Fund Balance			
Net Assets	4,028,262.76		
Excess of Revenue over Expenditures	325,800.15		
TOTAL Fund Balance			4,354,062.91
TOTAL Liabilities & Fund Balance			4,354,234.55

Operating Revenue



Tenant Deposits



Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, July 2025 - current month, Consolidated by account

	<i>7 Months Ended July 31, 2025</i>	<i>7 Months Ended July 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	35,005.28	12,000.00	23,005.28
CAPITAL CONTRIBUTIONS (Grants)	326,559.85	1,021,500.00	(694,940.15)
PROPERTY REVENUES	625,006.62	549,164.94	75,841.68
OTHER MISC RENTAL/LEASE REV	192,210.69	62,774.25	129,436.44
NONREVENUE (Loans,other)	1,264.85	0.00	1,264.85
NON-OPERATING REVENUES	339,814.19	252,837.65	86,976.54
TOTAL Revenue	1,519,861.48	1,898,276.84	(378,415.36)
Expenditures			
MARINE TERMINAL EXPENSES	2,493.00	3,225.25	732.25
PROPERTY EXPENSES	403,217.36	411,915.51	8,698.15
NONEXPENSE (Loans,Proj,other)	570,872.73	1,583,435.00	1,012,562.27
GENERAL & ADMIN EXPENSES	198,598.40	225,955.18	27,356.78
COMMISSIONERS EXPENSES	15,496.51	19,628.00	4,131.49
NON-OPERATING EXPENSES	3,383.33	3,383.00	(0.33)
TOTAL Expenditures	1,194,061.33	2,247,541.94	1,053,480.61
Excess of Revenue over Expenditures	325,800.15	(349,265.10)	675,065.25

Port of Skamania County
July Statement of Revenue & Expenditures

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	0.00	0.00	4,816.25	10,657.04	0.00
CAPITAL CONTRIBUTIONS (Grants)	0.00	8,429.43	0.00	0.00	0.00
PROPERTY REVENUES	99,453.91	99,101.98	94,080.85	72,996.85	87,070.88
OTHER MISC RENTAL/LEASE REV	120,781.66	11,989.99	24,215.23	8,252.06	13,612.87
NONREVENUE (Loans,other)	854.56	805.28	0.00	0.00	3,700.00
NON-OPERATING REVENUES	20,688.10	16,925.25	13,676.13	7,907.72	2,518.67
TOTAL Revenue	241,778.23	137,251.93	136,788.46	99,813.67	106,902.42
Expenditures					
MARINE TERMINAL EXPENSES	159.66	2,504.87	2,392.18	6,557.54	2,582.31
PROPERTY EXPENSES	73,623.74	72,531.24	85,037.87	60,037.68	58,008.00
NONEXPENSE (Loans,Proj,other)	263,216.19	25,040.82	26,141.04	65,979.42	45,133.20
GENERAL & ADMIN EXPENSES	28,790.56	23,563.32	24,676.79	31,092.46	25,793.11
COMMISSIONERS EXPENSES	2,114.75	2,071.24	1,741.41	1,883.65	2,010.82
NON-OPERATING EXPENSES	0.00	178.16	730.10	554.72	1,269.56
TOTAL Expenditures	367,904.90	125,889.65	140,719.39	166,105.47	134,797.00
Excess of Revenue over Expenditures	(126,126.67)	11,362.28	(3,930.93)	(66,291.80)	(27,894.58)

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

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	35,005.28	14,206.12	40,460.92	65,294.85	0.00
CAPITAL CONTRIBUTIONS (Grants)	326,559.85	41,584.43	48,202.25	107,436.59	64,998.12
PROPERTY REVENUES	625,006.62	670,195.28	660,548.38	551,101.17	545,577.55
OTHER MISC RENTAL/LEASE REV	192,210.69	76,121.07	135,934.12	67,520.33	73,064.13
NONREVENUE (Loans,other)	1,264.85	6,187.67	500.00	6,500.30	5,536.00
NON-OPERATING REVENUES	339,814.19	322,327.33	292,418.69	254,117.65	487,741.00
TOTAL Revenue	1,519,861.48	1,130,621.90	1,178,064.36	1,051,970.89	1,176,916.80
Expenditures					
MARINE TERMINAL EXPENSES	2,493.00	6,194.56	9,569.31	18,829.03	5,096.99
PROPERTY EXPENSES	403,217.36	384,358.65	401,096.09	307,386.45	301,426.73
NONEXPENSE (Loans,Proj,other)	570,872.73	223,801.08	338,511.26	305,767.60	238,052.15
GENERAL & ADMIN EXPENSES	198,598.40	171,046.97	169,380.16	189,644.37	164,587.97
COMMISSIONERS EXPENSES	15,496.51	14,582.69	12,603.26	13,047.74	13,800.17
NON-OPERATING EXPENSES	3,383.33	10,609.86	9,865.41	8,863.71	14,091.13
TOTAL Expenditures	1,194,061.33	810,593.81	941,025.49	843,538.90	737,055.14
Excess of Revenue over Expenditures	325,800.15	320,028.09	237,038.87	208,431.99	439,861.66

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, July 2025 - current month

	<i>1 Month Ended</i> <i>July 31, 2025</i>		<i>7 Months Ended</i> <i>July 31, 2025</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	0.0 %	32,669.00	2.1 %
Ins Reimbursement - Landing Dock	0.00	0.0 %	2,336.28	0.2 %
TOTAL STEVENSON LANDING REVENUES	0.00	0.0 %	35,005.28	2.3 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	326,559.85	21.5 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	326,559.85	21.5 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	1,025.22	0.4 %	6,702.31	0.4 %
Rigging Loft-Elect Reimb	0.00	0.0 %	1,140.30	0.1 %
Tichenor Bldg-Sewer Reimb	2,861.34	1.2 %	15,458.91	1.0 %
Tichenor Bldg-Nat Gas Reimb	191.82	0.1 %	3,135.25	0.2 %
Beacon Rock-Prop Ins Reimb	405.25	0.2 %	1,215.75	0.1 %
Discovery 1-Prop Ins Reimb	853.58	0.4 %	5,975.06	0.4 %
Teitzel-Prop Ins Reimb	947.77	0.4 %	6,634.39	0.4 %
Old Saloon-Prop Ins Reimb	102.25	0.0 %	715.75	0.0 %
Rigging Loft-Prop Ins Reimb	59.81	0.0 %	418.67	0.0 %
Skye Bldg-Prop Ins Reimb	4,051.19	1.7 %	4,255.69	0.3 %
Riverpoint Bldg-Prop Ins Reimb	1,831.17	0.8 %	12,818.19	0.8 %
Tichenor Bldg-Prop Ins Reimb	967.70	0.4 %	6,962.97	0.5 %
TOTAL PROPERTY LEASE USER CHARGES	13,297.10	5.5 %	65,433.24	4.3 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	1,000.00	0.4 %	3,000.00	0.2 %
Discovery I Building	14,579.42	6.0 %	101,790.43	6.7 %
Teitzel Building (Discovery 2)	10,875.42	4.5 %	74,847.07	4.9 %
212 SW Cascade Ave	100.00	0.0 %	700.00	0.0 %
Old Saloon Building	2,504.27	1.0 %	10,070.41	0.7 %
Rigging Loft (Red Barn)	856.24	0.4 %	5,993.68	0.4 %
Skye Bldg	2,989.86	1.2 %	6,353.47	0.4 %
Riverpoint Bldg (Stev Ind)	26,532.92	11.0 %	185,730.44	12.2 %
Cascades Business Park - Ground lease	2,251.01	0.9 %	15,494.83	1.0 %
Park Rentals	2,524.90	1.0 %	4,109.90	0.3 %
Wind River Business Park	0.00	0.0 %	4,645.03	0.3 %
TOTAL PROP LEASE REVENUE	64,214.04	26.6 %	412,735.26	27.2 %

*1 Month Ended
July 31, 2025*

*7 Months Ended
July 31, 2025*

TICHENOR LEASE REVENUE

Tichenor Suite #40	2,651.88	1.1 %	18,755.74	1.2 %
Tichenor Suite #45	3,262.65	1.3 %	18,800.27	1.2 %
Fiber Lease Revenue	180.00	0.1 %	1,080.00	0.1 %
Tichenor Suite #50	2,009.37	0.8 %	14,065.59	0.9 %
Tichenor Suite #60	1,264.74	0.5 %	8,853.18	0.6 %
Tichenor Suite #65	2,183.16	0.9 %	15,282.12	1.0 %
Tichenor Suite #70	1,964.68	0.8 %	13,630.34	0.9 %
Tichenor Suite #85	2,361.34	1.0 %	16,529.38	1.1 %
Tichenor Suite #90	1,461.46	0.6 %	7,617.07	0.5 %
Tichenor Suite #105	2,361.34	1.0 %	16,529.38	1.1 %
Tichenor Suite #110	2,242.15	0.9 %	15,695.05	1.0 %
TOTAL TICHENOR LEASE REVENUE	21,942.77	9.1 %	146,838.12	9.7 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	10,426.17	4.3 %	68,489.42	4.5 %
Int on Past Due Balances	0.00	0.0 %	502.82	0.0 %
Misc Operating Revenue	110,355.49	45.6 %	123,218.45	8.1 %
TOTAL OTHER MISC LEASE REV	120,781.66	50.0 %	192,210.69	12.6 %

OTHER NONREVENUE

Tenant Security Deposits	854.56	0.4 %	1,264.85	0.1 %
TOTAL OTHER NONREVENUE	854.56	0.4 %	1,264.85	0.1 %

NON-OPERATING REVENUES

Investment Interest-MMA	14,206.36	5.9 %	94,429.36	6.2 %
Property Tax Revenues	4,384.59	1.8 %	224,018.47	14.7 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	282.58	0.0 %
DNR PILT NAP/NRCA Rev	27.18	0.0 %	5,285.17	0.3 %
Private Timber Harvest Tax Rev	0.00	0.0 %	7,906.13	0.5 %
Leasehold Tax from State	0.00	0.0 %	1,953.68	0.1 %
Other Non-Operating Revenues	2,069.97	0.9 %	5,938.80	0.4 %
TOTAL NON-OPERATING REVENUES	20,688.10	8.6 %	339,814.19	22.4 %

TOTAL Revenue

	241,778.23	100.0 %	1,519,861.48	100.0 %
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*1 Month Ended
July 31, 2025*

*7 Months Ended
July 31, 2025*

Expenditures

STEVE LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	80.00	0.0 %
Stev Landing-Supplies	0.00	0.0 %	126.63	0.0 %
Stev Landing-Util-Electricity	159.66	0.1 %	1,147.48	0.1 %
Stev Landing-Util-Water Exp	0.00	0.0 %	1,138.89	0.1 %
TOTAL STEVE LANDING EXPENSES	159.66	0.1 %	2,493.00	0.2 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	0.00	0.0 %	800.00	0.1 %
TOTAL OTHER PROPERTY LEASE OPS	0.00	0.0 %	800.00	0.1 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	18,190.45	7.5 %	121,268.34	8.0 %
Payroll Tax-Maint Exp	1,391.56	0.6 %	9,640.41	0.6 %
Worker's Comp-Maint Exp	2,524.10	1.0 %	7,869.28	0.5 %
Unemployment-Maint Exp	139.19	0.1 %	355.03	0.0 %
PERS Retirement-Maint Exp	1,288.68	0.5 %	10,656.06	0.7 %
Health Ins-Maint Exp	5,715.16	2.4 %	40,006.12	2.6 %
VEBA-Maint Exp	630.00	0.3 %	4,410.00	0.3 %
Discovery I Sup-Maint Exp	0.00	0.0 %	51.65	0.0 %
Teitzel Sup-Maint Exp	1,076.46	0.4 %	9,310.63	0.6 %
212 Cascade Ave Sup-Maint Exp	0.00	0.0 %	2,328.98	0.2 %
Old Saloon Supplies-Maint Exp	0.00	0.0 %	2,036.96	0.1 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	60.46	0.0 %
Riverpoint Bldg Sup-Maint Exp	0.00	0.0 %	5,305.58	0.3 %
Tichenor Supplies-Maint Exp	929.89	0.4 %	5,926.96	0.4 %
Park Bathrooms - Maint Exp	397.73	0.2 %	861.84	0.1 %
Park Grnds Supplies-Maint Exp	926.70	0.4 %	7,720.69	0.5 %
Shop Bldg Supplies-Maint Exp	129.08	0.1 %	1,008.94	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	23.50	0.0 %
WRBP Sup-Maint Exp	814.00	0.3 %	14,859.07	1.0 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	49.45	0.0 %
Tools-Maint Exp	12.91	0.0 %	181.05	0.0 %
Janitorial Supplies-Maint Exp	33.35	0.0 %	851.25	0.1 %
Fuel-Maint Exp	1,049.43	0.4 %	4,888.50	0.3 %
Automotive-Maint Exp	364.73	0.2 %	675.40	0.0 %
Uniforms-Maint Exp	0.00	0.0 %	697.91	0.0 %
Machinery & Equipment-Maint Exp	75.33	0.0 %	530.10	0.0 %
Profess Develop-Maint Exp	0.00	0.0 %	514.00	0.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	35,688.75	14.8 %	252,088.16	16.6 %

***1 Month Ended
July 31, 2025***

***7 Months Ended
July 31, 2025***

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	44.78	0.0 %	296.41	0.0 %
Rigging Loft-Water Exp	42.40	0.0 %	295.06	0.0 %
Tichenor-Water Exp	1,089.71	0.5 %	6,148.43	0.4 %
Park-Water Exp	1,855.70	0.8 %	6,173.94	0.4 %
212 Cascade-Electricity Exp	163.94	0.1 %	1,687.52	0.1 %
Rigging Loft-Electricity Exp	217.75	0.1 %	3,205.48	0.2 %
Tichenor Bldg-Electricity Exp	1,121.06	0.5 %	7,114.73	0.5 %
Parks & Grounds-Electricity Exp	241.53	0.1 %	1,876.15	0.1 %
Coyote Ridge Street Lights	0.00	0.0 %	750.53	0.0 %
WRBP-Electricity Exp	162.31	0.1 %	1,268.77	0.1 %
212 Cascade Ave-Sewer Exp	144.09	0.1 %	976.80	0.1 %
Rigging Loft-Sewer Exp	140.92	0.1 %	975.00	0.1 %
Tichenor Bldg-Sewer Exp	2,992.71	1.2 %	16,252.89	1.1 %
Parks & Grounds-Sewer Exp	537.71	0.2 %	3,227.89	0.2 %
Parks & Grounds-Garbage Exp	192.10	0.1 %	1,116.30	0.1 %
Tichenor Bldg-Nat Gas Exp	205.03	0.1 %	2,832.70	0.2 %
TOTAL PROPERTY UTILITY EXPENSES	9,151.74	3.8 %	54,198.60	3.6 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	0.00	0.0 %	4,914.86	0.3 %
Leasehold Taxes Expense	28,783.25	11.9 %	91,215.74	6.0 %
TOTAL OTHER PROPERTY EXPENSES	28,783.25	11.9 %	96,130.60	6.3 %

DEBT REDEMPTION-PRINCIPAL

Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.67	4.5 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	67,666.67	4.5 %

GENERAL PROJECTS EXPENSES

New Construction	247,000.00	102.2 %	247,000.00	16.3 %
NB PARCEL Cascades Bus Park	12,985.19	5.4 %	223,470.61	14.7 %
TOTAL GENERAL PROJECTS EXPENSES	259,985.19	107.5 %	470,470.61	31.0 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	0.0 %	3,504.45	0.2 %
Equipment Purchase	3,231.00	1.3 %	29,231.00	1.9 %
TOTAL EQUIPMENT PURCHASES	3,231.00	1.3 %	32,735.45	2.2 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,816.76	4.1 %	68,604.25	4.5 %
Payroll Tax-Administrative Exp	833.60	0.3 %	5,947.70	0.4 %
Worker's Comp-Admin Exp	120.51	0.0 %	366.86	0.0 %
Unemployment-Admin Exp	79.52	0.0 %	159.03	0.0 %
PERS Retirement-Admin Exp	721.04	0.3 %	6,086.84	0.4 %
Health Insur-Admin Exp	1,076.01	0.4 %	7,532.07	0.5 %
VEBA-Admin Exp	210.00	0.1 %	1,470.00	0.1 %
Paid Family Medical Leave Exp	567.01	0.2 %	1,572.42	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	13,424.45	5.6 %	91,739.17	6.0 %

	<i>1 Month Ended</i>		<i>7 Months Ended</i>	
	<i>July 31, 2025</i>		<i>July 31, 2025</i>	
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	375.00	0.2 %	2,775.00	0.2 %
Professional Serv-Gen Admin	9,036.50	3.7 %	64,195.13	4.2 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	<u>9,411.50</u>	<u>3.9 %</u>	<u>66,970.13</u>	<u>4.4 %</u>
G & A EXPENSES				
Legal Fees-G&A Exp	1,912.00	0.8 %	4,902.66	0.3 %
Office Supplies-G&A Exp	40.88	0.0 %	256.95	0.0 %
Admin Travel-G&A Exp	20.00	0.0 %	1,424.91	0.1 %
Professional Develop-G&A Exp	1,015.00	0.4 %	2,010.00	0.1 %
Legal Advertising-G&A Exp	0.00	0.0 %	28.10	0.0 %
Marketing Advertising-G&A Exp	52.50	0.0 %	792.10	0.1 %
Membership/Dues-G&A Exp	0.00	0.0 %	21,092.09	1.4 %
Administrative-G&A Exp	163.82	0.1 %	2,180.78	0.1 %
Bank Fees-G&A Exp	261.53	0.1 %	862.34	0.1 %
Marketing & Eco Dev-G&A Exp	50.00	0.0 %	50.00	0.0 %
Safety Program-G&A Exp	0.00	0.0 %	1,153.39	0.1 %
State Use Tax-G&A Exp	2,205.83	0.9 %	2,452.77	0.2 %
Telecommunications-G&A Exp	233.05	0.1 %	1,961.30	0.1 %
IT- G&A Exp	0.00	0.0 %	721.71	0.0 %
TOTAL G & A EXPENSES	<u>5,954.61</u>	<u>2.5 %</u>	<u>39,889.10</u>	<u>2.6 %</u>
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	483.00	0.2 %	4,025.00	0.3 %
Commissioners Salaries	1,080.00	0.4 %	7,560.00	0.5 %
Payroll Taxes-Commissioners	36.95	0.0 %	307.91	0.0 %
Health Ins-Commissioners	514.80	0.2 %	3,603.60	0.2 %
TOTAL COMMISSIONERS EXPENSES	<u>2,114.75</u>	<u>0.9 %</u>	<u>15,496.51</u>	<u>1.0 %</u>
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	3,383.33	0.2 %
TOTAL NON-OPERATING EXPENSES	<u>0.00</u>	<u>0.0 %</u>	<u>3,383.33</u>	<u>0.2 %</u>
TOTAL Expenditures	<u>367,904.90</u>	<u>152.2 %</u>	<u>1,194,061.33</u>	<u>78.6 %</u>
Excess of Revenue over Expenditures	<u>(126,126.67)</u>	<u>-52.2 %</u>	<u>325,800.15</u>	<u>21.4 %</u>

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, July 2025 - current month

	<i>7 Months Ended July 31, 2025</i>	<i>7 Months Ended July 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	32,669.00	12,000.00	20,669.00	172.2 %
Ins Reimbursement - Landing Dock	2,336.28	0.00	2,336.28	
TOTAL STEVENSON LANDING REVENUES	35,005.28	12,000.00	23,005.28	191.7 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	326,559.85	1,021,500.00	(694,940.15)	-68.0 %
TOTAL PROJECT GRANT REVENUES	326,559.85	1,021,500.00	(694,940.15)	-68.0 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	6,702.31	6,481.00	221.31	3.4 %
Rigging Loft-Elect Reimb	1,140.30	1,079.00	61.30	5.7 %
Tichenor Bldg-Sewer Reimb	15,458.91	12,137.00	3,321.91	27.4 %
Tichenor Bldg-Nat Gas Reimb	3,135.25	4,084.00	(948.75)	-23.2 %
Beacon Rock-Prop Ins Reimb	1,215.75	1,305.00	(89.25)	-6.8 %
Discovery 1-Prop Ins Reimb	5,975.06	6,566.56	(591.50)	-9.0 %
Teitzel-Prop Ins Reimb	6,634.39	5,712.00	922.39	16.1 %
Old Saloon-Prop Ins Reimb	715.75	786.94	(71.19)	-9.0 %
Rigging Loft-Prop Ins Reimb	418.67	460.25	(41.58)	-9.0 %
Skye Bldg-Prop Ins Reimb	4,255.69	708.19	3,547.50	500.9 %
Riverpoint Bldg-Prop Ins Reimb	12,818.19	10,565.94	2,252.25	21.3 %
Tichenor Bldg-Prop Ins Reimb	6,962.97	6,538.00	424.97	6.5 %
TOTAL PROPERTY LEASE USER CHARGES	65,433.24	56,423.88	9,009.36	16.0 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	3,000.00	0.00	3,000.00	
Discovery I Building	101,790.43	89,916.75	11,873.68	13.2 %
Teitzel Building (Discovery 2)	74,847.07	73,347.19	1,499.88	2.0 %
212 SW Cascade Ave	700.00	700.00	0.00	
Old Saloon Building	10,070.41	10,797.50	(727.09)	-6.7 %
Rigging Loft (Red Barn)	5,993.68	5,881.75	111.93	1.9 %
Skye Bldg	6,353.47	8,619.94	(2,266.47)	-26.3 %
Riverpoint Bldg (Stev Ind)	185,730.44	158,478.81	27,251.63	17.2 %
Cascades Business Park - Ground lease	15,494.83	15,149.75	345.08	2.3 %
Park Rentals	4,109.90	0.00	4,109.90	
Wind River Business Park	4,645.03	0.00	4,645.03	
TOTAL PROP LEASE REVENUE	412,735.26	362,891.69	49,843.57	13.7 %

	<i>7 Months Ended July 31, 2025</i>	<i>7 Months Ended July 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	18,755.74	13,671.00	5,084.74	37.2 %
Tichenor Suite #45	18,800.27	12,442.50	6,357.77	51.1 %
Fiber Lease Revenue	1,080.00	1,260.00	(180.00)	-14.3 %
Tichenor Suite #50	14,065.59	13,803.44	262.15	1.9 %
Tichenor Suite #60	8,853.18	8,176.56	676.62	8.3 %
Tichenor Suite #65	15,282.12	14,996.94	285.18	1.9 %
Tichenor Suite #70	13,630.34	12,457.69	1,172.65	9.4 %
Tichenor Suite #85	16,529.38	16,221.31	308.07	1.9 %
Tichenor Suite #90	7,617.07	5,196.31	2,420.76	46.6 %
Tichenor Suite #105	16,529.38	16,221.31	308.07	1.9 %
Tichenor Suite #110	15,695.05	15,402.31	292.74	1.9 %
TOTAL TICHENOR LEASE REVENUE	146,838.12	129,849.37	16,988.75	13.1 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	68,489.42	56,940.94	11,548.48	20.3 %
Int on Past Due Balances	502.82	0.00	502.82	
Misc Operating Revenue	123,218.45	5,833.31	117,385.14	2012.3 %
TOTAL OTHER MISC LEASE REV	192,210.69	62,774.25	129,436.44	206.2 %
OTHER NONREVENUE				
Tenant Security Deposits	1,264.85	0.00	1,264.85	
TOTAL OTHER NONREVENUE	1,264.85	0.00	1,264.85	
NON-OPERATING REVENUES				
Investment Interest-MMA	94,429.36	14,583.31	79,846.05	547.5 %
Property Tax Revenues	224,018.47	225,421.00	(1,402.53)	-0.6 %
PILT Fish & Wildlife Tax Rev	282.58	0.00	282.58	
DNR PILT NAP/NRCA Rev	5,285.17	750.00	4,535.17	604.7 %
Private Timber Harvest Tax Rev	7,906.13	11,333.34	(3,427.21)	-30.2 %
Leasehold Tax from State	1,953.68	750.00	1,203.68	160.5 %
Other Non-Operating Revenues	5,938.80	0.00	5,938.80	
TOTAL NON-OPERATING REVENUES	339,814.19	252,837.65	86,976.54	34.4 %
TOTAL Revenue	1,519,861.48	1,898,276.84	(378,415.36)	-19.9 %

	<i>7 Months Ended July 31, 2025</i>	<i>7 Months Ended July 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	80.00	0.00	(80.00)	
Stev Landing-Supplies	126.63	0.00	(126.63)	
Stev Landing-Util-Electricity	1,147.48	1,106.00	(41.48)	-3.8 %
Stev Landing-Util-Water Exp	1,138.89	2,119.25	980.36	46.3 %
TOTAL STEVE LANDING EXPENSES	2,493.00	3,225.25	732.25	22.7 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	800.00	800.00	0.00	
TOTAL OTHER PROPERTY LEASE OPS	800.00	800.00	0.00	
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	121,268.34	120,613.00	(655.34)	-0.5 %
Overtime-Maint Exp	0.00	5,118.19	5,118.19	100.0 %
Payroll Tax-Maint Exp	9,640.41	9,621.00	(19.41)	-0.2 %
Worker's Comp-Maint Exp	7,869.28	8,136.00	266.72	3.3 %
Unemployment-Maint Exp	355.03	384.00	28.97	7.5 %
PERS Retirement-Maint Exp	10,656.06	11,912.81	1,256.75	10.5 %
Health Ins-Maint Exp	40,006.12	40,006.19	0.07	0.0 %
VEBA-Maint Exp	4,410.00	4,410.00	0.00	
Outside Services-Maint Exp	0.00	291.69	291.69	100.0 %
BRGC Supplies-Maint Exp	0.00	583.31	583.31	100.0 %
Discovery I Sup-Maint Exp	51.65	1,166.69	1,115.04	95.6 %
Teitzel Sup-Maint Exp	9,310.63	5,833.31	(3,477.32)	-59.6 %
Evergreen Bldg Sup-Maint Exp	0.00	5,833.31	5,833.31	100.0 %
212 Cascade Ave Sup-Maint Exp	2,328.98	2,450.00	121.02	4.9 %
Old Saloon Supplies-Maint Exp	2,036.96	583.31	(1,453.65)	-249.2 %
Rigging Loft Sup-Maint Exp	60.46	875.00	814.54	93.1 %
Skye Bldg Supplies-Maint Exp	0.00	2,916.69	2,916.69	100.0 %
Riverpoint Bldg Sup-Maint Exp	5,305.58	3,791.69	(1,513.89)	-39.9 %
Tichenor Supplies-Maint Exp	5,926.96	8,750.00	2,823.04	32.3 %
Park Bathrooms - Maint Exp	861.84	4,083.31	3,221.47	78.9 %
Park Grnds Supplies-Maint Exp	7,720.69	14,500.00	6,779.31	46.8 %
21 Cascade Supplies-Maint Exp	0.00	116.69	116.69	100.0 %
Shop Bldg Supplies-Maint Exp	1,008.94	2,041.69	1,032.75	50.6 %
Vacant Lands Sup-Maint Exp	23.50	116.69	93.19	79.9 %
WRBP Sup-Maint Exp	14,859.07	4,666.69	(10,192.38)	-218.4 %
Cascades Bus Park Sup-Maint Exp	0.00	583.31	583.31	100.0 %
Boat Launch Supplies-Maint Exp	49.45	583.31	533.86	91.5 %
Tools-Maint Exp	181.05	2,625.00	2,443.95	93.1 %
Janitorial Supplies-Maint Exp	851.25	1,166.69	315.44	27.0 %
Fuel-Maint Exp	4,888.50	7,000.00	2,111.50	30.2 %
Automotive-Maint Exp	675.40	1,516.69	841.29	55.5 %
Uniforms-Maint Exp	697.91	583.31	(114.60)	-19.6 %
Machinery & Equipment-Maint Exp	530.10	2,041.69	1,511.59	74.0 %
Equip Rentals-Maint Exp	0.00	583.31	583.31	100.0 %
Profess Develop-Maint Exp	514.00	0.00	(514.00)	
TOTAL PROPERTY LEASE MAINT EXPENSES	252,088.16	275,484.57	23,396.41	8.5 %

	<i>7 Months Ended July 31, 2025</i>	<i>7 Months Ended July 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	296.41	328.00	31.59	9.6 %
Rigging Loft-Water Exp	295.06	315.00	19.94	6.3 %
Tichenor-Water Exp	6,148.43	7,625.00	1,476.57	19.4 %
Park-Water Exp	6,173.94	6,327.00	153.06	2.4 %
212 Cascade-Electricity Exp	1,687.52	1,635.00	(52.52)	-3.2 %
Rigging Loft-Electricity Exp	3,205.48	2,397.00	(808.48)	-33.7 %
Tichenor Bldg-Electricity Exp	7,114.73	7,080.00	(34.73)	-0.5 %
Parks & Grounds-Electricity Exp	1,876.15	1,907.00	30.85	1.6 %
Coyote Ridge Street Lights	750.53	0.00	(750.53)	
WRBP-Electricity Exp	1,268.77	1,750.00	481.23	27.5 %
212 Cascade Ave-Sewer Exp	976.80	1,090.00	113.20	10.4 %
Rigging Loft-Sewer Exp	975.00	1,166.69	191.69	16.4 %
Tichenor Bldg-Sewer Exp	16,252.89	14,279.00	(1,973.89)	-13.8 %
Parks & Grounds-Sewer Exp	3,227.89	2,831.00	(396.89)	-14.0 %
Parks & Grounds-Garbage Exp	1,116.30	1,471.00	354.70	24.1 %
Tichenor Bldg-Nat Gas Exp	2,832.70	4,085.00	1,252.30	30.7 %
TOTAL PROPERTY UTILITY EXPENSES	54,198.60	54,286.69	88.09	0.2 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	4,914.86	0.00	(4,914.86)	
Leasehold Taxes Expense	91,215.74	81,344.25	(9,871.49)	-12.1 %
TOTAL OTHER PROPERTY EXPENSES	96,130.60	81,344.25	(14,786.35)	-18.2 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CERB-Teitzel (Disc 2)	67,666.67	67,666.00	(0.67)	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	67,666.67	67,666.00	(0.67)	0.0 %
GENERAL PROJECTS EXPENSES				
New Construction	247,000.00	0.00	(247,000.00)	
212 Cascade Ave - Capital Repair	0.00	5,000.00	5,000.00	100.0 %
Army Corps Building-Capital Repair	0.00	75,000.00	75,000.00	100.0 %
NB BLDG-Teitzel (Disc 2)	0.00	40,000.00	40,000.00	100.0 %
BEACON ROCK GOLF COURSE	0.00	45,000.00	45,000.00	100.0 %
NB PARCEL Cascades Bus Park	223,470.61	360,000.00	136,529.39	37.9 %
NB PARCEL- EPA Grant	0.00	480,000.00	480,000.00	100.0 %
NB PARCEL - State Appropriation	0.00	431,112.00	431,112.00	100.0 %
Maintenance-Capital Repairs	0.00	25,000.00	25,000.00	100.0 %
TOTAL GENERAL PROJECTS EXPENSES	470,470.61	1,461,112.00	990,641.39	67.8 %
BOAT LAUNCH EXPENSES				
Boat Launch Proj Exp	0.00	10,000.00	10,000.00	100.0 %
TOTAL BOAT LAUNCH EXPENSES	0.00	10,000.00	10,000.00	100.0 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	3,504.45	657.00	(2,847.45)	-433.4 %
Equipment Purchase	29,231.00	44,000.00	14,769.00	33.6 %
TOTAL EQUIPMENT PURCHASES	32,735.45	44,657.00	11,921.55	26.7 %

	<i>7 Months Ended July 31, 2025</i>	<i>7 Months Ended July 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	68,604.25	68,717.25	113.00	0.2 %
Payroll Tax-Administrative Exp	5,947.70	5,257.00	(690.70)	-13.1 %
Worker's Comp-Admin Exp	366.86	400.50	33.64	8.4 %
Unemployment-Admin Exp	159.03	192.00	32.97	17.2 %
PERS Retirement-Admin Exp	6,086.84	6,566.00	479.16	7.3 %
Health Insur-Admin Exp	7,532.07	7,532.00	(0.07)	0.0 %
VEBA-Admin Exp	1,470.00	1,470.00	0.00	
Paid Family Medical Leave Exp	1,572.42	1,950.00	377.58	19.4 %
TOTAL SALARIES & BENEFITS-ADMIN	91,739.17	92,084.75	345.58	0.4 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	2,775.00	3,500.00	725.00	20.7 %
Professional Serv-Gen Admin	64,195.13	63,255.50	(939.63)	-1.5 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	66,970.13	66,755.50	(214.63)	-0.3 %
G & A EXPENSES				
Legal Fees-G&A Exp	4,902.66	8,750.00	3,847.34	44.0 %
Office Supplies-G&A Exp	256.95	3,150.00	2,893.05	91.8 %
Equipment-G&A Exp	0.00	583.31	583.31	100.0 %
Promotional Hosting-G&A Exp	0.00	1,750.00	1,750.00	100.0 %
Admin Travel-G&A Exp	1,424.91	8,000.00	6,575.09	82.2 %
Professional Develop-G&A Exp	2,010.00	3,215.00	1,205.00	37.5 %
Legal Advertising-G&A Exp	28.10	1,750.00	1,721.90	98.4 %
Marketing Advertising-G&A Exp	792.10	5,833.31	5,041.21	86.4 %
Membership/Dues-G&A Exp	21,092.09	19,700.00	(1,392.09)	-7.1 %
Administrative-G&A Exp	2,180.78	2,625.00	444.22	16.9 %
Bank Fees-G&A Exp	862.34	583.31	(279.03)	-47.8 %
Marketing & Eco Dev-G&A Exp	50.00	116.69	66.69	57.2 %
Postage-G&A Exp	0.00	250.00	250.00	100.0 %
Safety Program-G&A Exp	1,153.39	583.31	(570.08)	-97.7 %
State Use Tax-G&A Exp	2,452.77	3,750.00	1,297.23	34.6 %
Miscellaneous-G&A Exp	0.00	58.31	58.31	100.0 %
Telecommunications-G&A Exp	1,961.30	2,916.69	955.39	32.8 %
IT- G&A Exp	721.71	3,500.00	2,778.29	79.4 %
TOTAL G & A EXPENSES	39,889.10	67,114.93	27,225.83	40.6 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	4,025.00	7,135.31	3,110.31	43.6 %
Commissioners Salaries	7,560.00	7,560.00	0.00	
Payroll Taxes-Commissioners	307.91	1,138.69	830.78	73.0 %
Health Ins-Commissioners	3,603.60	3,794.00	190.40	5.0 %
TOTAL COMMISSIONERS EXPENSES	15,496.51	19,628.00	4,131.49	21.0 %
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	3,383.33	3,383.00	(0.33)	0.0 %
TOTAL NON-OPERATING EXPENSES	3,383.33	3,383.00	(0.33)	0.0 %
TOTAL Expenditures	1,194,061.33	2,247,541.94	1,053,480.61	46.9 %
Excess of Revenue over Expenditures	325,800.15	(349,265.10)	675,065.25	193.3 %