

PORT OF SKAMANIA COUNTY

January 2026

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
February 12, 2026

Summary

January 2026 shows a positive cash flow due to a tenant paying their entire yearly lease in January. All other revenues and expenses are performing as expected.

Cascades Business Park Grants

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

EPA Grant - \$959,752 – This is a federal appropriation for infrastructure construction at Cascades Business Park.

The Cascades Business Park project is still working its way through the permitting process. There were revenues or expenses have been recorded.

Notable income January

\$ 6,435.01	◇	Property tax received ◇ The 2026 budgeted property tax revenue is \$382,389.
\$ 15,406.41	◇	LGIP interest income
\$ 6,637.35	◇	DNR PILT
\$ 11,517.25	◇	.09 funds - Cascades Business Park
\$ 113,826.09	◇	Silverstar full years lease payment

Notable expenses January

\$ 70,373.67	◇	CERB Payment - Teitzel building
\$ 30,943.00	◇	Q4 2025 Leasehold tax
\$ 2,752.54	◇	Q4 2025 Sales & Use Tax

Delinquent Account Aging as of 02/03/2026

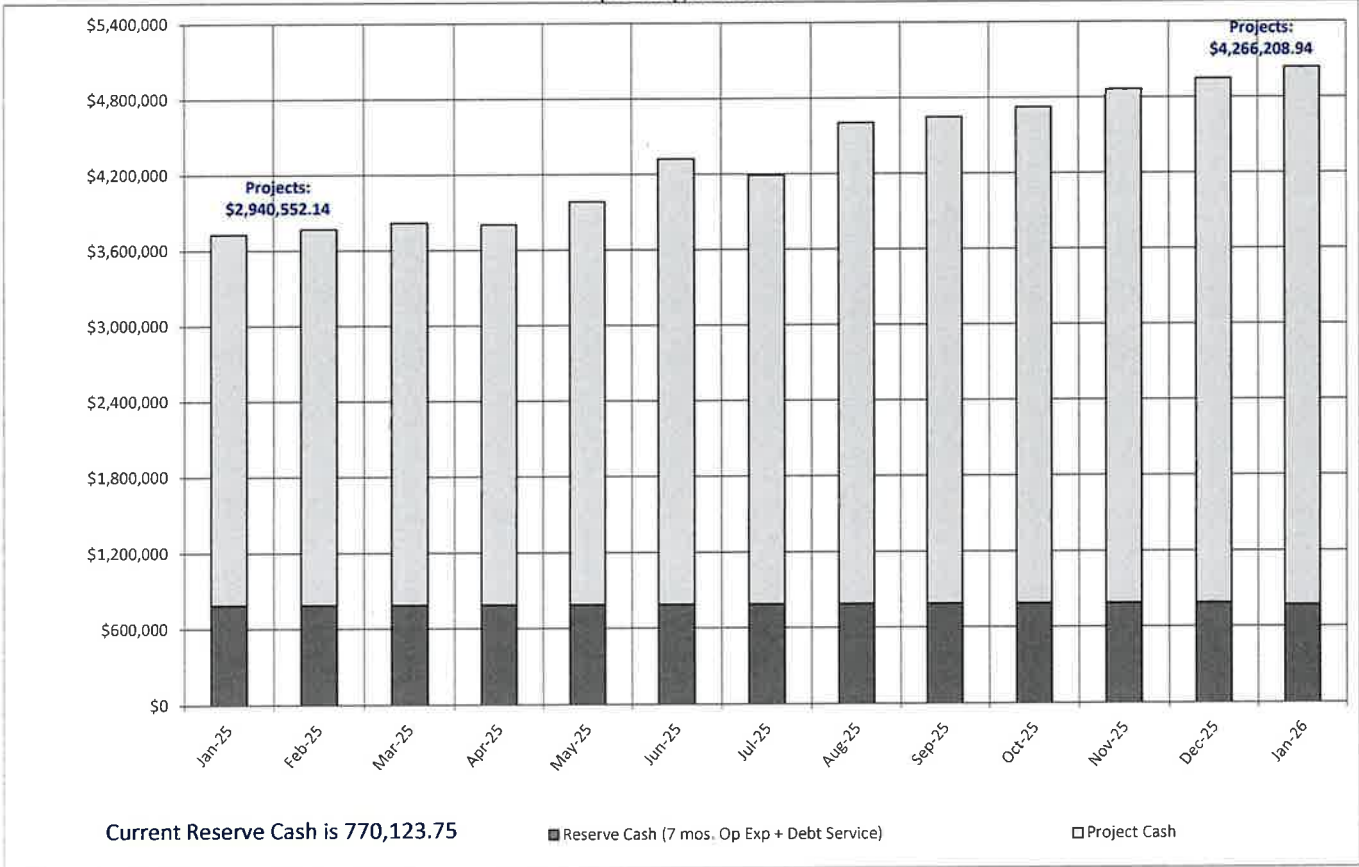
	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
Knucklebusters					\$ 5,372.54	\$ 5,372.54
Skunk Bros	\$ 4,063.99	\$ 3,864.21	\$ 4,236.76			\$ 12,164.96
Recovery Café	\$ 532.44	\$ 532.44				\$ 1,064.88

Staff has contacted Skunk Bros regarding a payment plan. Recovery Café's late payment was an oversight; payment is expected on the account. Knucklebusters - Staff will request approval to write off this debt, as further collection efforts would add cost and are unlikely to be successful.

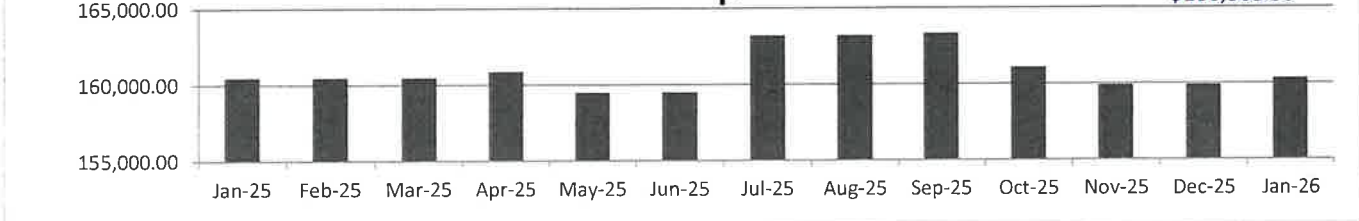
Port of Skamania County Statement of Assets & Liabilities As of: January 31, 2026

Assets		
Current Assets		
General Checking - Umpqua Bank	281,705.55	
Money Market - Umpqua Bank	28,226.63	
LGIP Investment	4,637,499.61	
TOTAL Assets		4,947,431.79
LGIP - Tenant Deposits	159,898.27	
TOTAL Tenant Deposits		159,898.27
TOTAL Assets		5,107,330.06
 Liabilities		
Current Liabilities		
WA CARES PAYABLE	0.00	
TOTAL Current Liabilities		0.00
TOTAL Liabilities		0.00
 Fund Balance		
Net Assets	4,028,262.76	
Excess of Revenue over Expenditures	1,079,067.30	
TOTAL Fund Balance		5,107,330.06
TOTAL Liabilities & Fund Balance		5,107,330.06

Operating Revenue



Tenant Deposits



STATEMENT OF REVENUES AND EXPENSES

2025 MONTH END REPORTS

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Month end Actual vs. Budget Month end Summary

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

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*January
- 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, January 2026 - current month, Consolidated by account

	<i>1 Months Ended 31-Jan-26</i>	<i>1 Months Ended 31-Jan-26 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	5,261.00	4,666.67	594.33
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00
PROPERTY REVENUES	192,928.35	72,080.56	120,847.79
OTHER MISC RENTAL/LEASE REV	23,409.54	8,400.50	15,009.04
NONREVENUE (Loans,other)	0.00	0.00	0.00
NON-OPERATING REVENUES	40,021.02	18,819.33	21,201.69
TOTAL Revenue	261,619.91	103,967.06	157,652.85
Expenditures			
MARINE TERMINAL EXPENSES	194.24	0.00	(194.24)
PROPERTY EXPENSES	72,447.57	75,097.65	2,650.08
NONEXPENSE (Loans,Proj,other)	70,261.66	67,666.67	(2,594.99)
GENERAL & ADMIN EXPENSES	26,169.67	34,008.48	7,838.81
COMMISSIONERS EXPENSES	704.46	2,828.09	2,123.63
NON-OPERATING EXPENSES	2,706.67	2,707.00	0.33
TOTAL Expenditures	172,484.27	182,307.89	9,823.62
Excess of Revenue over Expenditures	89,135.64	(78,340.83)	167,476.47

Port of Skamania County
January Monthly Statement of Revenue & Expenditures

	2026	2025	2024	2023	2022
Revenue					
MARINE TERMINAL REVENUES	5,261.00	0.00	0.00	495.72	47,319.83
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	20,643.75	0.00	24,653.55
PROPERTY REVENUES	192,928.35	77,091.07	89,766.83	71,924.68	54,113.31
OTHER MISC RENTAL/LEASE REV	23,409.54	7,826.50	10,263.67	15,161.66	5,910.04
NONREVENUE (Loans,other)	0.00	0.00	0.00	0.00	634.20
NON-OPERATING REVENUES	40,021.02	21,722.44	21,094.42	22,980.04	17,003.19
TOTAL Revenue	261,619.91	106,640.01	141,768.67	110,562.10	149,634.12
Expenditures					
MARINE TERMINAL EXPENSES	194.24	485.17	667.33	392.90	998.89
PROPERTY EXPENSES	72,447.57	80,359.37	69,381.77	66,159.68	56,319.74
NONEXPENSE (Loans,Proj,other)	70,261.66	121,431.40	104,108.77	80,680.30	83,665.16
GENERAL & ADMIN EXPENSES	26,169.67	39,294.17	33,095.38	29,140.20	28,918.94
COMMISSIONERS EXPENSES	704.46	2,114.73	1,739.67	1,741.41	1,745.85
NON-OPERATING EXPENSES	2,706.67	3,383.33	4,294.27	5,544.73	6,633.48
TOTAL Expenditures	172,484.27	247,068.17	213,287.19	183,659.22	178,282.06
Excess of Revenue over Expenditures	89,135.64	(140,428.16)	(71,518.52)	(73,097.12)	(28,647.94)

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, January 2026 - current month

	<i>1 Month Ended January 31, 2026</i>		<i>1 Months Ended January 31, 2026</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	4,667.00	1.8 %	4,667.00	1.8 %
Ins Reimbursement - Landing Dock	594.00	0.2 %	594.00	0.2 %
TOTAL STEVENSON LANDING REVENUES	5,261.00	2.0 %	5,261.00	2.0 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	407.84	0.2 %	407.84	0.2 %
Rigging Loft-Elect Reimb	7.20	0.0 %	7.20	0.0 %
Tichenor Bldg-Sewer Reimb	1,033.15	0.4 %	1,033.15	0.4 %
Tichenor Bldg-Nat Gas Reimb	74.46	0.0 %	74.46	0.0 %
Discovery 1-Prop Ins Reimb	938.08	0.4 %	938.08	0.4 %
Teitzel-Prop Ins Reimb	1,041.63	0.4 %	1,041.63	0.4 %
Old Saloon-Prop Ins Reimb	112.42	0.0 %	112.42	0.0 %
Rigging Loft-Prop Ins Reimb	65.74	0.0 %	65.74	0.0 %
Skye Bldg-Prop Ins Reimb	112.42	0.0 %	112.42	0.0 %
Riverpoint Bldg-Prop Ins Reimb	10,314.09	3.9 %	10,314.09	3.9 %
Tichenor Bldg-Prop Ins Reimb	855.81	0.3 %	855.81	0.3 %
TOTAL PROPERTY LEASE USER CHARGES	14,962.84	5.7 %	14,962.84	5.7 %
PROPERTY LEASE REVENUE				
Discovery I Building	14,965.36	5.7 %	14,965.36	5.7 %
Teitzel Building (Discovery 2)	10,268.14	3.9 %	10,268.14	3.9 %
212 SW Cascade Ave	100.00	0.0 %	100.00	0.0 %
Old Saloon Building	1,145.23	0.4 %	1,145.23	0.4 %
Rigging Loft (Red Barn)	881.07	0.3 %	881.07	0.3 %
Skye Bldg	1,614.06	0.6 %	1,614.06	0.6 %
Riverpoint Bldg (Stev Ind)	131,642.96	50.3 %	131,642.96	50.3 %
TOTAL PROP LEASE REVENUE	160,616.82	61.4 %	160,616.82	61.4 %
TICHENOR LEASE REVENUE				
Tichenor Suite #40	2,029.38	0.8 %	2,029.38	0.8 %
Fiber Lease Revenue	180.00	0.1 %	180.00	0.1 %
Tichenor Suite #50	2,067.64	0.8 %	2,067.64	0.8 %
Tichenor Suite #60	1,301.43	0.5 %	1,301.43	0.5 %
Tichenor Suite #65	1,125.00	0.4 %	1,125.00	0.4 %
Tichenor Suite #70	2,327.84	0.9 %	2,327.84	0.9 %
Tichenor Suite #85	2,429.82	0.9 %	2,429.82	0.9 %
Tichenor Suite #90	1,150.59	0.4 %	1,150.59	0.4 %
Tichenor Suite #105	2,429.82	0.9 %	2,429.82	0.9 %
Tichenor Suite #110	2,307.17	0.9 %	2,307.17	0.9 %
TOTAL TICHENOR LEASE REVENUE	17,348.69	6.6 %	17,348.69	6.6 %

*1 Month Ended
January 31, 2026*

*1 Months Ended
January 31, 2026*

OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	22,827.68	8.7 %	22,827.68	8.7 %
Misc Operating Revenue	581.86	0.2 %	581.86	0.2 %
TOTAL OTHER MISC LEASE REV	<u>23,409.54</u>	<u>8.9 %</u>	<u>23,409.54</u>	<u>8.9 %</u>
NON-OPERATING REVENUES				
Investment Interest-MMA	15,406.41	5.9 %	15,406.41	5.9 %
Property Tax Revenues	6,435.01	2.5 %	6,435.01	2.5 %
DNR PILT NAP/NRCA Rev	6,637.35	2.5 %	6,637.35	2.5 %
Other Non-Operating Revenues	11,542.25	4.4 %	11,542.25	4.4 %
TOTAL NON-OPERATING REVENUES	<u>40,021.02</u>	<u>15.3 %</u>	<u>40,021.02</u>	<u>15.3 %</u>
TOTAL Revenue	<u>261,619.91</u>	<u>100.0 %</u>	<u>261,619.91</u>	<u>100.0 %</u>

*1 Month Ended
January 31, 2026*

*1 Months Ended
January 31, 2026*

Expenditures

STEV LANDING EXPENSES

Stev Landing-Util-Electricity	194.24	0.1 %	194.24	0.1 %
TOTAL STEV LANDING EXPENSES	194.24	0.1 %	194.24	0.1 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	17,553.54	6.7 %	17,553.54	6.7 %
Payroll Tax-Maint Exp	1,737.30	0.7 %	1,737.30	0.7 %
Worker's Comp-Maint Exp	2,636.65	1.0 %	2,636.65	1.0 %
Unemployment-Maint Exp	83.62	0.0 %	83.62	0.0 %
PERS Retirement-Maint Exp	1,045.70	0.4 %	1,045.70	0.4 %
Health Ins-Maint Exp	6,154.83	2.4 %	6,154.83	2.4 %
VEBA-Maint Exp	1,000.02	0.4 %	1,000.02	0.4 %
Teitzel Sup-Maint Exp	(45.33)	0.0 %	(45.33)	0.0 %
212 Cascade Ave Sup-Maint Exp	152.91	0.1 %	152.91	0.1 %
Old Saloon Supplies-Maint Exp	17.43	0.0 %	17.43	0.0 %
Rigging Loft Sup-Maint Exp	18.35	0.0 %	18.35	0.0 %
Riverpoint Bldg Sup-Maint Exp	581.58	0.2 %	581.58	0.2 %
Tichenor Supplies-Maint Exp	1,617.45	0.6 %	1,617.45	0.6 %
Park Bathrooms and Grounds- Maint Exp	364.89	0.1 %	364.89	0.1 %
Park Grnds Supplies-Maint Exp	800.13	0.3 %	800.13	0.3 %
Shop Bldg Supplies-Maint Exp	167.52	0.1 %	167.52	0.1 %
Tools-Maint Exp	63.17	0.0 %	63.17	0.0 %
Fuel-Maint Exp	667.12	0.3 %	667.12	0.3 %
Automotive-Maint Exp	99.20	0.0 %	99.20	0.0 %
Uniforms-Maint Exp	34.40	0.0 %	34.40	0.0 %
Machinery & Equipment-Maint Exp	21.59	0.0 %	21.59	0.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	34,772.07	13.3 %	34,772.07	13.3 %

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	41.23	0.0 %	41.23	0.0 %
Rigging Loft-Water Exp	41.23	0.0 %	41.23	0.0 %
Tichenor-Water Exp	567.77	0.2 %	567.77	0.2 %
Park-Water Exp	780.03	0.3 %	780.03	0.3 %
Teitzel-Electricity Exp	7.70	0.0 %	7.70	0.0 %
212 Cascade-Electricity Exp	275.21	0.1 %	275.21	0.1 %
Rigging Loft-Electricity Exp	654.94	0.3 %	654.94	0.3 %
Tichenor Bldg-Electricity Exp	1,065.37	0.4 %	1,065.37	0.4 %
Parks & Grounds-Electricity Exp	425.52	0.2 %	425.52	0.2 %
212 Cascade Ave-Sewer Exp	140.92	0.1 %	140.92	0.1 %
Rigging Loft-Sewer Exp	140.92	0.1 %	140.92	0.1 %
Tichenor Bldg-Sewer Exp	1,444.77	0.6 %	1,444.77	0.6 %
Parks & Grounds-Sewer Exp	433.81	0.2 %	433.81	0.2 %
Tichenor Bldg-Nat Gas Exp	713.08	0.3 %	713.08	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	6,732.50	2.6 %	6,732.50	2.6 %

OTHER PROPERTY EXPENSES

Leasehold Taxes Expense	30,943.00	11.8 %	30,943.00	11.8 %
TOTAL OTHER PROPERTY EXPENSES	30,943.00	11.8 %	30,943.00	11.8 %

*1 Month Ended
January 31, 2026*

*1 Months Ended
January 31, 2026*

DEBT REDEMPTION-PRINCIPAL				
Prin-CERB-Teitzel (Disc 2)	67,666.66	25.9 %	67,666.66	25.9 %
TOTAL DEBT REDEMPTION-PRINCIPAL	<u>67,666.66</u>	<u>25.9 %</u>	<u>67,666.66</u>	<u>25.9 %</u>
GENERAL PROJECTS EXPENSES				
NB PARCEL Cascades Bus Park	2,595.00	1.0 %	2,595.00	1.0 %
TOTAL GENERAL PROJECTS EXPENSES	<u>2,595.00</u>	<u>1.0 %</u>	<u>2,595.00</u>	<u>1.0 %</u>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	6,938.56	2.7 %	6,938.56	2.7 %
Payroll Tax-Administrative Exp	1,042.10	0.4 %	1,042.10	0.4 %
Worker's Comp-Admin Exp	115.89	0.0 %	115.89	0.0 %
PERS Retirement-Admin Exp	554.65	0.2 %	554.65	0.2 %
Health Insur-Admin Exp	1,156.32	0.4 %	1,156.32	0.4 %
VEBA-Admin Exp	333.34	0.1 %	333.34	0.1 %
Paid Family Medical Leave Exp	570.19	0.2 %	570.19	0.2 %
TOTAL SALARIES & BENEFITS-ADMIN	<u>10,711.05</u>	<u>4.1 %</u>	<u>10,711.05</u>	<u>4.1 %</u>
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	525.00	0.2 %	525.00	0.2 %
Professional Serv-Gen Admin	9,554.59	3.7 %	9,554.59	3.7 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	<u>10,079.59</u>	<u>3.9 %</u>	<u>10,079.59</u>	<u>3.9 %</u>
G & A EXPENSES				
Legal Fees-G&A Exp	360.00	0.1 %	360.00	0.1 %
Office Supplies-G&A Exp	72.29	0.0 %	72.29	0.0 %
Equipment-G&A Exp	30.05	0.0 %	30.05	0.0 %
Marketing Advertising-G&A Exp	607.49	0.2 %	607.49	0.2 %
Membership/Dues-G&A Exp	3,517.00	1.3 %	3,517.00	1.3 %
Administrative-G&A Exp	278.78	0.1 %	278.78	0.1 %
Bank Fees-G&A Exp	183.61	0.1 %	183.61	0.1 %
State Use Tax-G&A Exp	126.62	0.0 %	126.62	0.0 %
Telecommunications-G&A Exp	203.19	0.1 %	203.19	0.1 %
TOTAL G & A EXPENSES	<u>5,379.03</u>	<u>2.1 %</u>	<u>5,379.03</u>	<u>2.1 %</u>
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	483.00	0.2 %	483.00	0.2 %
Commissioners Salaries	(354.39)	-0.1 %	(354.39)	-0.1 %
Payroll Taxes-Commissioners	36.93	0.0 %	36.93	0.0 %
Health Ins-Commissioners	538.92	0.2 %	538.92	0.2 %
TOTAL COMMISSIONERS EXPENSES	<u>704.46</u>	<u>0.3 %</u>	<u>704.46</u>	<u>0.3 %</u>
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	2,706.67	1.0 %	2,706.67	1.0 %
TOTAL NON-OPERATING EXPENSES	<u>2,706.67</u>	<u>1.0 %</u>	<u>2,706.67</u>	<u>1.0 %</u>
TOTAL Expenditures	<u>172,484.27</u>	<u>65.9 %</u>	<u>172,484.27</u>	<u>65.9 %</u>
Excess of Revenue over Expenditures	<u>89,135.64</u>	<u>34.1 %</u>	<u>89,135.64</u>	<u>34.1 %</u>

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, January 2026 - current month

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	4,667.00	4,666.67	0.33	0.0 %
Ins Reimbursement - Landing Dock	594.00	0.00	594.00	
TOTAL STEVENSON LANDING REVENUES	5,261.00	4,666.67	594.33	12.7 %
PROP LEASE/RENTAL-USER CHARGES				
Teitzel-Water Reimb	0.00	65.00	(65.00)	-100.0 %
Tichenor Bldg-Water Reimb	407.84	828.00	(420.16)	-50.7 %
Teitzel-Elect Reimb	0.00	150.00	(150.00)	-100.0 %
Rigging Loft-Elect Reimb	7.20	134.00	(126.80)	-94.6 %
Teitzel-Sewer Reimb	0.00	75.00	(75.00)	-100.0 %
Tichenor Bldg-Sewer Reimb	1,033.15	1,386.00	(352.85)	-25.5 %
Teitzel-Nat Gas Reimb	0.00	110.00	(110.00)	-100.0 %
Tichenor Bldg-Nat Gas Reimb	74.46	149.00	(74.54)	-50.0 %
Discovery 1-Prop Ins Reimb	938.08	976.08	(38.00)	-3.9 %
Teitzel-Prop Ins Reimb	1,041.63	846.25	195.38	23.1 %
Old Saloon-Prop Ins Reimb	112.42	116.58	(4.16)	-3.6 %
Rigging Loft-Prop Ins Reimb	65.74	68.08	(2.34)	-3.4 %
Skye Bldg-Prop Ins Reimb	112.42	104.92	7.50	7.1 %
Riverpoint Bldg-Prop Ins Reimb	10,314.09	1,565.33	8,748.76	558.9 %
Tichenor Bldg-Prop Ins Reimb	855.81	882.33	(26.52)	-3.0 %
TOTAL PROPERTY LEASE USER CHARGES	14,962.84	7,456.57	7,506.27	100.7 %
PROPERTY LEASE REVENUE				
Discovery I Building	14,965.36	11,634.92	3,330.44	28.6 %
Teitzel Building (Discovery 2)	10,268.14	10,289.42	(21.28)	-0.2 %
212 SW Cascade Ave	100.00	100.00	0.00	
Old Saloon Building	1,145.23	1,113.00	32.23	2.9 %
Rigging Loft (Red Barn)	881.07	856.25	24.82	2.9 %
Skye Bldg	1,614.06	1,254.83	359.23	28.6 %
Riverpoint Bldg (Stev Ind)	131,642.96	23,070.00	108,572.96	470.6 %
TOTAL PROP LEASE REVENUE	160,616.82	48,318.42	112,298.40	232.4 %

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	2,029.38	1,990.08	39.30	2.0 %
Tichenor Suite #45	0.00	1,207.50	(1,207.50)	-100.0 %
Fiber Lease Revenue	180.00	180.00	0.00	
Tichenor Suite #50	2,067.64	2,009.33	58.31	2.9 %
Tichenor Suite #60	1,301.43	1,264.75	36.68	2.9 %
Tichenor Suite #65	1,125.00	0.00	1,125.00	
Tichenor Suite #70	2,327.84	1,742.50	585.34	33.6 %
Tichenor Suite #85	2,429.82	2,361.33	68.49	2.9 %
Tichenor Suite #90	1,150.59	946.58	204.01	21.6 %
Tichenor Suite #105	2,429.82	2,361.33	68.49	2.9 %
Tichenor Suite #110	2,307.17	2,242.17	65.00	2.9 %
TOTAL TICHENOR LEASE REVENUE	17,348.69	16,305.57	1,043.12	6.4 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	22,827.68	7,567.17	15,260.51	201.7 %
Misc Operating Revenue	581.86	833.33	(251.47)	-30.2 %
TOTAL OTHER MISC LEASE REV	23,409.54	8,400.50	15,009.04	178.7 %
NON-OPERATING REVENUES				
Investment Interest-MMA	15,406.41	8,333.33	7,073.08	84.9 %
Property Tax Revenues	6,435.01	5,736.00	699.01	12.2 %
DNR PILT NAP/NRCA Rev	6,637.35	250.00	6,387.35	2554.9 %
Private Timber Harvest Tax Rev	0.00	4,250.00	(4,250.00)	-100.0 %
Leasehold Tax from State	0.00	250.00	(250.00)	-100.0 %
Other Non-Operating Revenues	11,542.25	0.00	11,542.25	
TOTAL NON-OPERATING REVENUES	40,021.02	18,819.33	21,201.69	112.7 %
TOTAL Revenue	261,619.91	103,967.06	157,652.85	151.6 %

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Stev Landing-Util-Electricity	194.24	0.00	(194.24)	
TOTAL STEVE LANDING EXPENSES	194.24	0.00	(194.24)	
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	17,553.54	17,241.00	(312.54)	-1.8 %
Overtime-Maint Exp	0.00	213.00	213.00	100.0 %
Payroll Tax-Maint Exp	1,737.30	1,335.00	(402.30)	-30.1 %
Worker's Comp-Maint Exp	2,636.65	3,058.00	421.35	13.8 %
Unemployment-Maint Exp	83.62	137.50	53.88	39.2 %
PERS Retirement-Maint Exp	1,045.70	1,330.33	284.63	21.4 %
Health Ins-Maint Exp	6,154.83	7,864.00	1,709.17	21.7 %
VEBA-Maint Exp	1,000.02	1,000.00	(0.02)	0.0 %
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	(45.33)	833.33	878.66	105.4 %
212 Cascade Ave Sup-Maint Exp	152.91	333.33	180.42	54.1 %
Old Saloon Supplies-Maint Exp	17.43	83.33	65.90	79.1 %
Rigging Loft Sup-Maint Exp	18.35	125.00	106.65	85.3 %
Skye Bldg Supplies-Maint Exp	0.00	416.67	416.67	100.0 %
Riverpoint Bldg Sup-Maint Exp	581.58	541.67	(39.91)	-7.4 %
Tichenor Supplies-Maint Exp	1,617.45	1,250.00	(367.45)	-29.4 %
Park Bathrooms and Grounds- Maint Exp	364.89	666.67	301.78	45.3 %
Park Grnds Supplies-Maint Exp	800.13	2,083.33	1,283.20	61.6 %
21 Cascade Supplies-Maint Exp	0.00	191.67	191.67	100.0 %
Shop Bldg Supplies-Maint Exp	167.52	416.67	249.15	59.8 %
Vacant Lands Sup-Maint Exp	0.00	16.67	16.67	100.0 %
Cascades Bus Park Sup-Maint Exp	0.00	83.33	83.33	100.0 %
Boat Launch Supplies-Maint Exp	0.00	83.33	83.33	100.0 %
Tools-Maint Exp	63.17	375.00	311.83	83.2 %
Janitorial Supplies-Maint Exp	0.00	250.00	250.00	100.0 %
Fuel-Maint Exp	667.12	1,000.00	332.88	33.3 %
Automotive-Maint Exp	99.20	333.33	234.13	70.2 %
Uniforms-Maint Exp	34.40	83.33	48.93	58.7 %
Machinery & Equipment-Maint Exp	21.59	375.00	353.41	94.2 %
Equip Rentals-Maint Exp	0.00	83.33	83.33	100.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	34,772.07	42,095.49	7,323.42	17.4 %

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
Teitzel-Water Exp	0.00	125.00	125.00	100.0 %
212 Cascade Ave-Water Exp	41.23	50.00	8.77	17.5 %
Rigging Loft-Water Exp	41.23	45.83	4.60	10.0 %
Tichenor-Water Exp	567.77	860.00	292.23	34.0 %
Park-Water Exp	780.03	992.00	211.97	21.4 %
Teitzel-Electricity Exp	7.70	295.00	287.30	97.4 %
212 Cascade-Electricity Exp	275.21	185.00	(90.21)	-48.8 %
Rigging Loft-Electricity Exp	654.94	298.00	(356.94)	-119.8 %
Tichenor Bldg-Electricity Exp	1,065.37	926.00	(139.37)	-15.1 %
Parks & Grounds-Electricity Exp	425.52	218.00	(207.52)	-95.2 %
Teitzel-Sewer Exp	0.00	148.50	148.50	100.0 %
212 Cascade Ave-Sewer Exp	140.92	122.00	(18.92)	-15.5 %
Rigging Loft-Sewer Exp	140.92	145.83	4.91	3.4 %
Tichenor Bldg-Sewer Exp	1,444.77	2,305.00	860.23	37.3 %
Parks & Grounds-Sewer Exp	433.81	370.00	(63.81)	-17.2 %
Parks & Grounds-Garbage Exp	0.00	179.00	179.00	100.0 %
Teitzel-Nat Gas Exp	0.00	215.00	215.00	100.0 %
Tichenor Bldg-Nat Gas Exp	713.08	298.00	(415.08)	-139.3 %
TOTAL PROPERTY UTILITY EXPENSES	6,732.50	7,778.16	1,045.66	13.4 %
OTHER PROPERTY EXPENSES				
Leasehold Taxes Expense	30,943.00	25,224.00	(5,719.00)	-22.7 %
TOTAL OTHER PROPERTY EXPENSES	30,943.00	25,224.00	(5,719.00)	-22.7 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CERB-Teitzel (Disc 2)	67,666.66	67,666.67	0.01	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	67,666.66	67,666.67	0.01	0.0 %
GENERAL PROJECTS EXPENSES				
NB PARCEL Cascades Bus Park	2,595.00	0.00	(2,595.00)	
TOTAL GENERAL PROJECTS EXPENSES	2,595.00	0.00	(2,595.00)	
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	6,938.56	10,063.00	3,124.44	31.0 %
Payroll Tax-Administrative Exp	1,042.10	769.83	(272.27)	-35.4 %
Worker's Comp-Admin Exp	115.89	143.00	27.11	19.0 %
Unemployment-Admin Exp	0.00	66.50	66.50	100.0 %
PERS Retirement-Admin Exp	554.65	733.58	178.93	24.4 %
Health Insur-Admin Exp	1,156.32	1,156.33	0.01	0.0 %
VEBA-Admin Exp	333.34	333.33	(0.01)	0.0 %
Paid Family Medical Leave Exp	570.19	650.00	79.81	12.3 %
TOTAL SALARIES & BENEFITS-ADMIN	10,711.05	13,915.57	3,204.52	23.0 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	525.00	500.00	(25.00)	-5.0 %
Professional Serv-Gen Admin	9,554.59	9,554.58	(0.01)	0.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	10,079.59	10,054.58	(25.01)	-0.2 %

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
G & A EXPENSES				
Legal Fees-G&A Exp	360.00	1,250.00	890.00	71.2 %
Office Supplies-G&A Exp	72.29	416.67	344.38	82.7 %
Equipment-G&A Exp	30.05	83.33	53.28	63.9 %
Admin Travel-G&A Exp	0.00	700.00	700.00	100.0 %
Legal Advertising-G&A Exp	0.00	166.67	166.67	100.0 %
Marketing Advertising-G&A Exp	607.49	833.33	225.84	27.1 %
Membership/Dues-G&A Exp	3,517.00	3,705.00	188.00	5.1 %
Administrative-G&A Exp	278.78	375.00	96.22	25.7 %
Bank Fees-G&A Exp	183.61	108.33	(75.28)	-69.5 %
Marketing & Eco Dev-G&A Exp	0.00	16.67	16.67	100.0 %
Postage-G&A Exp	0.00	125.00	125.00	100.0 %
Safety Program-G&A Exp	0.00	125.00	125.00	100.0 %
State Use Tax-G&A Exp	126.62	875.00	748.38	85.5 %
Miscellaneous-G&A Exp	0.00	8.33	8.33	100.0 %
Telecommunications-G&A Exp	203.19	250.00	46.81	18.7 %
IT- G&A Exp	0.00	1,000.00	1,000.00	100.0 %
TOTAL G & A EXPENSES	5,379.03	10,038.33	4,659.30	46.4 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	483.00	1,046.50	563.50	53.8 %
Commissioners Salaries	(354.39)	1,080.00	1,434.39	132.8 %
Payroll Taxes-Commissioners	36.93	162.67	125.74	77.3 %
Health Ins-Commissioners	538.92	538.92	0.00	
TOTAL COMMISSIONERS EXPENSES	704.46	2,828.09	2,123.63	75.1 %
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	2,706.67	2,707.00	0.33	0.0 %
TOTAL NON-OPERATING EXPENSES	2,706.67	2,707.00	0.33	0.0 %
TOTAL Expenditures	172,484.27	182,307.89	9,823.62	5.4 %
Excess of Revenue over Expenditures	89,135.64	(78,340.83)	167,476.47	213.8 %