

PORT OF SKAMANIA COUNTY

May 2026

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
June 10, 2026

Summary

YTD 2026 shows a positive cash flow. Revenues are exceeding budget, primarily because lease revenues have been paid in full and expenses are tracking in line with expectations. The first half Property tax collection was received in May and is in line with budget.

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. No revenues or expenses have been recorded.

Notable income May

\$ 152,090.18	◇	Property tax received ◇ The 2026 budgeted property tax revenue is \$382,389.
\$ 15,543.39	◇	LGIP interest income
\$ 7,636.17	◇	Final .09 Fund payment - Cascades Business Park
\$ 710.54	◇	Leasehold Tax from the State

Notable expenses May

\$ 9,684.00	◇	PBS Engineering - Cascades Business Park
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Delinquent Account Aging as of 06/10/2026

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
					\$	-
Leavitt Bros	\$ 248.84	\$ 239.48			\$	488.32
Skunk Bros	\$ 3,869.68	\$ 4,429.92	\$ 4,673.67	\$ 42.58	\$	13,015.85

Skunk Bros payment plan is in place and being followed.

Leavitt Bros. are running a couple weeks behind. Staff has been in communications with them.

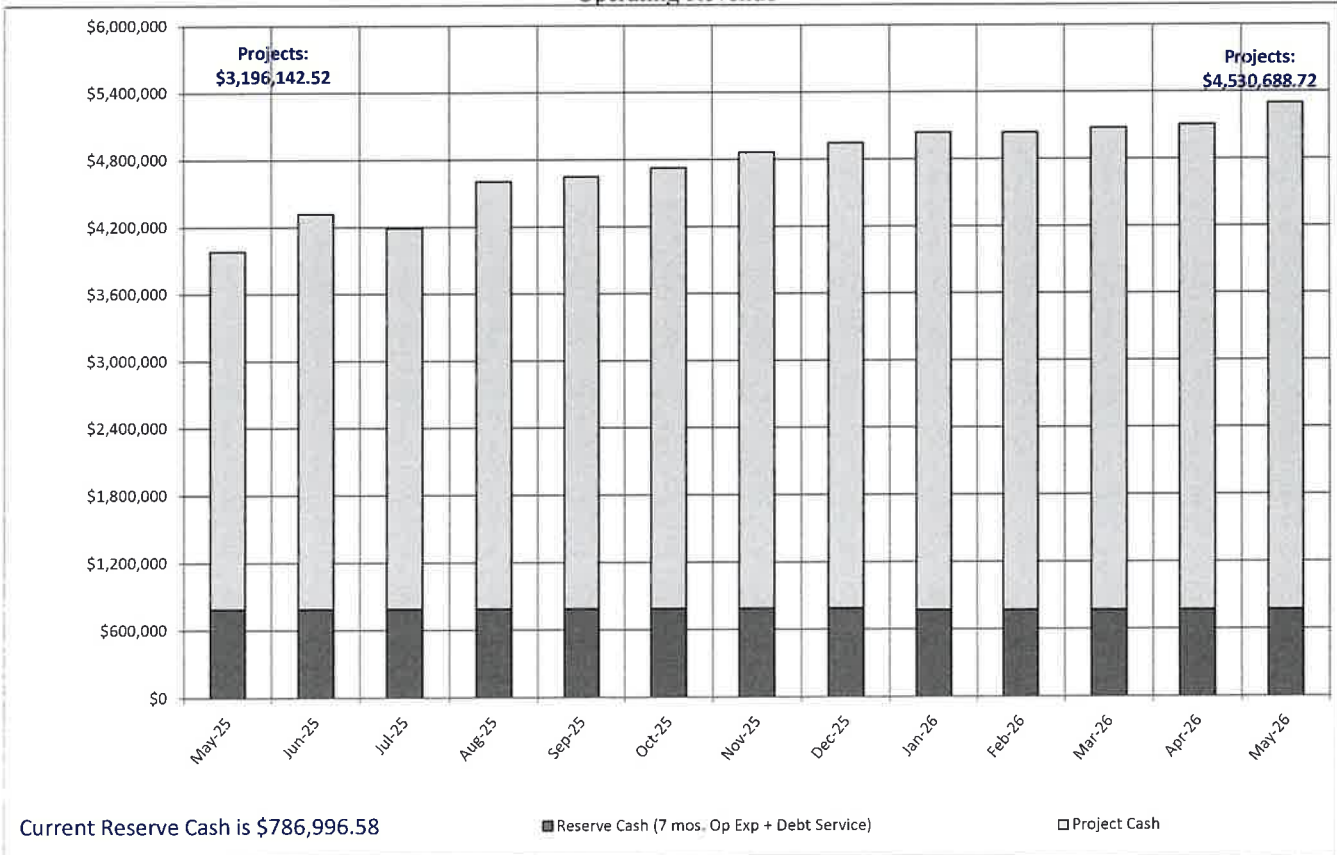
Port of Skamania County

Statement of Assets & Liabilities

As of: May 31, 2026

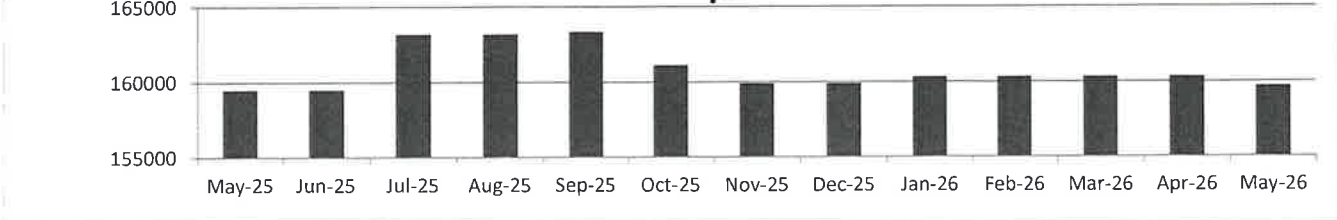
Assets			
Current Assets			
General Checking - Umpqua Bank	260,204.76		
Money Market - Umpqua Bank	28,227.80		
LGIP Investment	5,012,379.91		
TOTAL Operating Revenue			5,300,812.47
LGIP - Tenant Deposits	159,674.36		
TOTAL Tenant Deposits			159,674.36
TOTAL Assets			5,460,486.83
Liabilities			
Current Liabilities			
Accrued Expenses	-94.40		
WA CARES PAYABLE	354.83		
TOTAL Current Liabilities			260.43
TOTAL Liabilities			260.43
Fund Balance			
Net Assets	5,107,330.06		
Excess of Revenue over Expenditures	352,896.34		
TOTAL Fund Balance			5,460,226.40
TOTAL Liabilities & Fund Balance			5,460,486.83

Operating Revenue



Tenant Deposits

\$159,674.36



STATEMENT OF REVENUES AND EXPENSES

2026 MONTH END REPORTS

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Month end Actual vs. Budget Month end Summary

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

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

	<i>5 Months Ended May 31, 2026</i>	<i>5 Months Ended May 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	26,305.00	23,333.35	2,971.65
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00
PROPERTY REVENUES	507,626.44	365,503.80	142,122.64
OTHER MISC RENTAL/LEASE REV	69,666.60	42,002.50	27,664.10
NONREVENUE (Loans,other)	0.00	0.00	0.00
NON-OPERATING REVENUES	297,291.12	204,299.65	92,991.47
TOTAL Revenue	900,889.16	635,139.30	265,749.86
Expenditures			
MARINE TERMINAL EXPENSES	893.63	0.00	(893.63)
PROPERTY EXPENSES	292,955.59	298,443.75	5,488.16
NONEXPENSE (Loans,Proj,other)	94,978.43	533,166.67	438,188.24
GENERAL & ADMIN EXPENSES	142,059.18	158,164.90	16,105.72
COMMISSIONERS EXPENSES	9,086.64	14,140.45	5,053.81
NON-OPERATING EXPENSES	8,019.35	2,707.00	(5,312.35)
TOTAL Expenditures	547,992.82	1,006,622.77	458,629.95
Excess of Revenue over Expenditures	352,896.34	(371,483.47)	724,379.81

Port of Skamania County
May Monthly Statement of Revenue & Expenditures

	2026	2025	2024	2023	2022
Revenue					
MARINE TERMINAL REVENUES	5,261.00	19,836.14	2,625.00	0.00	250.00
CAPITAL CONTRIBUTIONS (Grants)	0.00	6,009.88	0.00	17,008.75	0.00
PROPERTY REVENUES	81,446.18	97,630.41	100,503.38	116,588.91	76,798.02
OTHER MISC RENTAL/LEASE REV	16,713.45	19,376.55	10,984.58	19,209.41	9,403.90
Other NON-OP REVENUE (Loans,Sec Dep,o	0.00	0.00	0.00	0.00	317.10
NON-OPERATING REVENUES	168,355.47	164,382.86	156,642.45	137,957.28	119,324.54
TOTAL Revenue	271,776.10	307,235.84	270,755.41	290,764.35	206,093.56
Expenditures					
MARINE TERMINAL EXPENSES	167.37	348.33	668.12	2,346.87	4,264.93
PROPERTY EXPENSES	42,524.83	47,035.94	40,830.27	44,476.81	30,100.10
NON-OP EXPENSE (Loans,Proj,other)	9,684.00	54,018.40	11,650.07	128,244.65	29,911.16
GENERAL & ADMIN EXPENSES	25,017.36	23,449.03	22,805.07	21,601.49	33,514.89
COMMISSIONERS EXPENSES	1,965.56	2,634.70	1,897.92	1,741.41	1,745.85
NON-OPERATING EXPENSES	0.00	0.00	0.00	444.56	465.10
TOTAL Expenditures	79,359.12	127,486.40	77,851.45	198,855.79	100,002.03
Excess of Revenue over Expenditures	192,416.98	179,749.44	192,903.96	91,908.56	106,091.53

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

	2026	2025	2024	2023	2022
Revenue					
MARINE TERMINAL REVENUES	26,305.00	35,005.28	13,475.00	35,644.67	48,057.55
CAPITAL CONTRIBUTIONS (Grants)	0.00	18,484.88	33,155.00	48,202.25	29,241.05
PROPERTY REVENUES	507,626.44	439,777.42	475,247.39	477,891.78	405,596.31
OTHER MISC RENTAL/LEASE REV	69,666.60	62,079.63	53,133.79	91,188.14	51,176.33
Other NON-OP REVENUE (Loans,Sec Dep	0.00	410.29	5,382.39	500.00	3,764.30
NON-OPERATING REVENUES	297,291.12	276,647.74	255,283.14	226,064.62	180,892.15
TOTAL Revenue	900,889.16	832,405.24	835,676.71	879,491.46	718,727.69
Expenditures					
MARINE TERMINAL EXPENSES	893.63	2,173.35	2,735.54	4,239.50	6,896.63
PROPERTY EXPENSES	292,955.59	292,240.04	272,659.60	261,372.28	212,738.06
NON-OP EXPENSE (Loans,Proj,other)	94,978.43	266,063.54	140,846.68	254,111.26	172,910.44
GENERAL & ADMIN EXPENSES	142,059.18	143,266.51	123,393.77	122,005.18	138,968.01
COMMISSIONERS EXPENSES	9,086.64	11,267.02	10,093.56	8,982.64	9,280.44
NON-OPERATING EXPENSES	8,019.35	3,383.33	9,226.12	7,306.66	7,836.91
TOTAL Expenditures	547,992.82	718,393.79	558,955.27	658,017.52	548,630.49
Excess of Revenue over Expenditures	352,896.34	114,011.45	276,721.44	221,473.94	170,097.20

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

	<i>1 Month Ended</i> <i>May 31, 2026</i>		<i>5 Months Ended</i> <i>May 31, 2026</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	4,667.00	1.7 %	23,335.00	2.6 %
Ins Reimbursement - Landing Dock	594.00	0.2 %	2,970.00	0.3 %
TOTAL STEVENSON LANDING REVENUES	5,261.00	1.9 %	26,305.00	2.9 %
PROP LEASE/RENTAL-USER CHARGES				
Teitzel-Water Reimb	120.94	0.0 %	261.89	0.0 %
Tichenor Bldg-Water Reimb	1,137.64	0.4 %	4,239.74	0.5 %
Teitzel-Elect Reimb	139.06	0.1 %	612.91	0.1 %
Rigging Loft-Elect Reimb	84.34	0.0 %	959.35	0.1 %
Tichenor Bldg-Sewer Reimb	3,148.34	1.2 %	12,354.81	1.4 %
Teitzel-Nat Gas Reimb	31.28	0.0 %	373.36	0.0 %
Tichenor Bldg-Nat Gas Reimb	580.93	0.2 %	1,789.46	0.2 %
Beacon Rock-Prop Ins Reimb	405.25	0.1 %	405.25	0.0 %
Discovery 1-Prop Ins Reimb	938.08	0.3 %	4,690.40	0.5 %
Teitzel-Prop Ins Reimb	1,041.63	0.4 %	5,208.15	0.6 %
Old Saloon-Prop Ins Reimb	112.42	0.0 %	562.10	0.1 %
Rigging Loft-Prop Ins Reimb	65.74	0.0 %	328.70	0.0 %
Skye Bldg-Prop Ins Reimb	112.42	0.0 %	562.10	0.1 %
Riverpoint Bldg-Prop Ins Reimb	1,267.93	0.5 %	15,385.81	1.7 %
Tichenor Bldg-Prop Ins Reimb	1,384.10	0.5 %	5,318.10	0.6 %
TOTAL PROPERTY LEASE USER CHARGES	10,570.10	3.9 %	53,052.13	5.9 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	2,000.00	0.7 %	2,000.00	0.2 %
Discovery I Building	14,969.81	5.5 %	74,525.32	8.3 %
Teitzel Building (Discovery 2)	10,867.70	4.0 %	54,634.27	6.1 %
212 SW Cascade Ave	100.00	0.0 %	500.00	0.1 %
Old Saloon Building	1,602.33	0.6 %	6,183.22	0.7 %
Rigging Loft (Red Barn)	881.07	0.3 %	4,488.46	0.5 %
Skye Bldg	1,614.06	0.6 %	8,070.30	0.9 %
Riverpoint Bldg (Stev Ind)	17,816.87	6.6 %	202,910.44	22.5 %
Park Rentals	0.00	0.0 %	135.00	0.0 %
TOTAL PROP LEASE REVENUE	49,851.84	18.3 %	353,447.01	39.2 %

***1 Month Ended
May 31, 2026***

***5 Months Ended
May 31, 2026***

TICHENOR LEASE REVENUE				
Tichenor Suite #40	2,501.23	0.9 %	12,506.15	1.4 %
Tichenor Suite #45	2,485.06	0.9 %	7,777.33	0.9 %
Fiber Lease Revenue	180.00	0.1 %	1,080.00	0.1 %
Tichenor Suite #50	2,067.64	0.8 %	10,338.20	1.1 %
Tichenor Suite #60	1,301.42	0.5 %	6,507.11	0.7 %
Tichenor Suite #65	2,250.00	0.8 %	10,125.00	1.1 %
Tichenor Suite #70	2,133.73	0.8 %	11,427.63	1.3 %
Tichenor Suite #85	2,429.82	0.9 %	12,149.10	1.3 %
Tichenor Suite #90	938.35	0.3 %	5,531.83	0.6 %
Tichenor Suite #105	2,429.82	0.9 %	12,149.10	1.3 %
Tichenor Suite #110	2,307.17	0.8 %	11,535.85	1.3 %
TOTAL TICHENOR LEASE REVENUE	21,024.24	7.7 %	101,127.30	11.2 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	9,077.28	3.3 %	58,530.42	6.5 %
Lease Late Fees	0.00	0.0 %	445.72	0.0 %
Int on Past Due Balances	0.00	0.0 %	2,247.93	0.2 %
Misc Operating Revenue	7,636.17	2.8 %	8,442.53	0.9 %
TOTAL OTHER MISC LEASE REV	16,713.45	6.1 %	69,666.60	7.7 %
NON-OPERATING REVENUES				
Investment Interest-MMA	15,543.63	5.7 %	74,767.93	8.3 %
Property Tax Revenues	152,090.18	56.0 %	200,866.80	22.3 %
DNR PILT NAP/NRCA Rev	11.12	0.0 %	6,707.04	0.7 %
Private Timber Harvest Tax Rev	0.00	0.0 %	1,235.15	0.1 %
Leasehold Tax from State	710.54	0.3 %	1,474.71	0.2 %
Other Non-Operating Revenues	0.00	0.0 %	12,239.49	1.4 %
TOTAL NON-OPERATING REVENUES	168,355.47	61.9 %	297,291.12	33.0 %
TOTAL Revenue	271,776.10	100.0 %	900,889.16	100.0 %

	<i>1 Month Ended May 31, 2026</i>		<i>5 Months Ended May 31, 2026</i>	
Expenditures				
STEV LANDING EXPENSES				
Stev Landing-Supplies	0.00	0.0 %	30.23	0.0 %
Stev Landing-Util-Electricity	167.37	0.1 %	863.40	0.1 %
TOTAL STEV LANDING EXPENSES	167.37	0.1 %	893.63	0.1 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	18,717.69	6.9 %	89,498.73	9.9 %
Payroll Tax-Maint Exp	1,431.91	0.5 %	7,243.75	0.8 %
Worker's Comp-Maint Exp	0.00	0.0 %	5,316.60	0.6 %
Unemployment-Maint Exp	0.00	0.0 %	226.12	0.0 %
PERS Retirement-Maint Exp	1,019.29	0.4 %	5,471.70	0.6 %
Health Ins-Maint Exp	6,154.83	2.3 %	30,774.15	3.4 %
VEBA-Maint Exp	1,000.02	0.4 %	5,000.10	0.6 %
Teitzel Sup-Maint Exp	0.00	0.0 %	2,187.37	0.2 %
212 Cascade Ave Sup-Maint Exp	0.00	0.0 %	5,147.88	0.6 %
Old Saloon Supplies-Maint Exp	10.79	0.0 %	28.22	0.0 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,225.58	0.1 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	12.51	0.0 %
Riverpoint Bldg Sup-Maint Exp	0.00	0.0 %	2,595.05	0.3 %
Tichenor Supplies-Maint Exp	480.00	0.2 %	5,173.95	0.6 %
Park Bathrooms and Grounds- Maint Exp	369.93	0.1 %	2,177.12	0.2 %
Park Grnds Supplies-Maint Exp	1,422.86	0.5 %	9,318.56	1.0 %
Shop Bldg Supplies-Maint Exp	103.19	0.0 %	941.15	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	23.50	0.0 %
Boat Launch Supplies-Maint Exp	25.88	0.0 %	105.10	0.0 %
Tools-Maint Exp	153.13	0.1 %	400.74	0.0 %
Fuel-Maint Exp	988.35	0.4 %	4,312.81	0.5 %
Automotive-Maint Exp	0.00	0.0 %	1,629.81	0.2 %
Uniforms-Maint Exp	0.00	0.0 %	34.40	0.0 %
Machinery & Equipment-Maint Exp	953.93	0.4 %	975.52	0.1 %
TOTAL PROPERTY LEASE MAINT EXPENSES	32,831.80	12.1 %	179,820.42	20.0 %
PROPERTY UTILITY EXPENSES				
Teitzel-Water Exp	0.00	0.0 %	188.75	0.0 %
212 Cascade Ave-Water Exp	43.50	0.0 %	215.23	0.0 %
Rigging Loft-Water Exp	43.50	0.0 %	215.23	0.0 %
Tichenor-Water Exp	952.54	0.4 %	4,372.83	0.5 %
Park-Water Exp	954.42	0.4 %	4,250.00	0.5 %
Teitzel-Electricity Exp	498.27	0.2 %	2,036.81	0.2 %
212 Cascade-Electricity Exp	192.23	0.1 %	1,441.47	0.2 %
Rigging Loft-Electricity Exp	260.06	0.1 %	2,152.05	0.2 %
Tichenor Bldg-Electricity Exp	1,050.30	0.4 %	5,183.68	0.6 %
Parks & Grounds-Electricity Exp	253.32	0.1 %	1,450.98	0.2 %
212 Cascade Ave-Sewer Exp	145.15	0.1 %	576.37	0.1 %
Rigging Loft-Sewer Exp	145.15	0.1 %	721.52	0.1 %
Tichenor Bldg-Sewer Exp	3,504.28	1.3 %	13,874.29	1.5 %
Parks & Grounds-Sewer Exp	446.83	0.2 %	2,221.13	0.2 %
Parks & Grounds-Garbage Exp	311.30	0.1 %	923.65	0.1 %
Teitzel-Nat Gas Exp	51.20	0.0 %	509.57	0.1 %
Tichenor Bldg-Nat Gas Exp	206.78	0.1 %	2,368.12	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	9,058.83	3.3 %	42,701.68	4.7 %

**1 Month Ended
May 31, 2026**

**5 Months Ended
May 31, 2026**

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	634.20	0.2 %	634.20	0.1 %
Leasehold Taxes Expense	0.00	0.0 %	69,799.29	7.7 %
TOTAL OTHER PROPERTY EXPENSES	634.20	0.2 %	70,433.49	7.8 %

DEBT REDEMPTION-PRINCIPAL

Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.66	7.5 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	67,666.66	7.5 %

GENERAL PROJECTS EXPENSES

NB PARCEL Cascades Bus Park	9,684.00	3.6 %	23,588.12	2.6 %
TOTAL GENERAL PROJECTS EXPENSES	9,684.00	3.6 %	23,588.12	2.6 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	0.0 %	3,723.65	0.4 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	3,723.65	0.4 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	10,063.04	3.7 %	47,190.72	5.2 %
Payroll Tax-Administrative Exp	852.45	0.3 %	4,451.88	0.5 %
Worker's Comp-Admin Exp	0.00	0.0 %	229.68	0.0 %
Unemployment-Admin Exp	0.00	0.0 %	81.17	0.0 %
PERS Retirement-Admin Exp	561.52	0.2 %	2,800.73	0.3 %
Health Insur-Admin Exp	1,156.32	0.4 %	5,781.60	0.6 %
VEBA-Admin Exp	333.34	0.1 %	1,666.70	0.2 %
Paid Family Medical Leave Exp	0.00	0.0 %	1,275.41	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,966.67	4.8 %	63,477.89	7.0 %

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	300.00	0.1 %	2,156.25	0.2 %
Professional Serv-Gen Admin	10,461.79	3.8 %	52,005.15	5.8 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	10,761.79	4.0 %	54,161.40	6.0 %

G & A EXPENSES

Legal Fees-G&A Exp	396.00	0.1 %	3,382.00	0.4 %
Office Supplies-G&A Exp	40.80	0.0 %	810.09	0.1 %
Equipment-G&A Exp	0.00	0.0 %	30.05	0.0 %
Marketing Advertising-G&A Exp	0.00	0.0 %	1,311.49	0.1 %
Membership/Dues-G&A Exp	200.00	0.1 %	14,085.62	1.6 %
Administrative-G&A Exp	304.31	0.1 %	1,567.09	0.2 %
Bank Fees-G&A Exp	14.26	0.0 %	420.81	0.0 %
Postage-G&A Exp	0.00	0.0 %	78.00	0.0 %
Safety Program-G&A Exp	100.00	0.0 %	255.20	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	461.96	0.1 %
Telecommunications-G&A Exp	233.53	0.1 %	1,046.66	0.1 %
IT- G&A Exp	0.00	0.0 %	970.92	0.1 %
TOTAL G & A EXPENSES	1,288.90	0.5 %	24,419.89	2.7 %

	<i>1 Month Ended May 31, 2026</i>		<i>5 Months Ended May 31, 2026</i>	
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	322.00	0.1 %	2,254.00	0.3 %
Commissioners Salaries	1,080.00	0.4 %	3,965.61	0.4 %
Payroll Taxes-Commissioners	24.64	0.0 %	172.43	0.0 %
Health Ins-Commissioners	538.92	0.2 %	2,694.60	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,965.56	0.7 %	9,086.64	1.0 %
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	2,706.67	0.3 %
Election Expense	0.00	0.0 %	5,312.68	0.6 %
TOTAL NON-OPERATING EXPENSES	0.00	0.0 %	8,019.35	0.9 %
TOTAL Expenditures	79,359.12	29.2 %	547,992.82	60.8 %
Excess of Revenue over Expenditures	192,416.98	70.8 %	352,896.34	39.2 %

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

	<i>5 Months Ended May 31, 2026</i>	<i>5 Months Ended May 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	23,335.00	23,333.35	1.65	0.0 %
Ins Reimbursement - Landing Dock	2,970.00	0.00	2,970.00	
TOTAL STEVENSON LANDING REVENUES	26,305.00	23,333.35	2,971.65	12.7 %
PROP LEASE/RENTAL-USER CHARGES				
Teitzel-Water Reimb	261.89	325.00	(63.11)	-19.4 %
Tichenor Bldg-Water Reimb	4,239.74	4,858.00	(618.26)	-12.7 %
Teitzel-Elect Reimb	612.91	750.00	(137.09)	-18.3 %
Rigging Loft-Elect Reimb	959.35	786.00	173.35	22.1 %
Teitzel-Sewer Reimb	0.00	375.00	(375.00)	-100.0 %
Tichenor Bldg-Sewer Reimb	12,354.81	8,132.00	4,222.81	51.9 %
Teitzel-Nat Gas Reimb	373.36	550.00	(176.64)	-32.1 %
Tichenor Bldg-Nat Gas Reimb	1,789.46	873.00	916.46	105.0 %
Beacon Rock-Prop Ins Reimb	405.25	893.00	(487.75)	-54.6 %
Discovery 1-Prop Ins Reimb	4,690.40	4,880.40	(190.00)	-3.9 %
Teitzel-Prop Ins Reimb	5,208.15	4,231.25	976.90	23.1 %
Old Saloon-Prop Ins Reimb	562.10	582.90	(20.80)	-3.6 %
Rigging Loft-Prop Ins Reimb	328.70	340.40	(11.70)	-3.4 %
Skye Bldg-Prop Ins Reimb	562.10	524.60	37.50	7.1 %
Riverpoint Bldg-Prop Ins Reimb	15,385.81	7,826.65	7,559.16	96.6 %
Tichenor Bldg-Prop Ins Reimb	5,318.10	4,411.65	906.45	20.5 %
TOTAL PROPERTY LEASE USER CHARGES	53,052.13	40,339.85	12,712.28	31.5 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	2,000.00	1,600.00	400.00	25.0 %
Discovery I Building	74,525.32	58,174.60	16,350.72	28.1 %
Teitzel Building (Discovery 2)	54,634.27	51,447.10	3,187.17	6.2 %
212 SW Cascade Ave	500.00	500.00	0.00	
Old Saloon Building	6,183.22	6,009.00	174.22	2.9 %
Rigging Loft (Red Barn)	4,488.46	4,281.25	207.21	4.8 %
Skye Bldg	8,070.30	6,274.15	1,796.15	28.6 %
Riverpoint Bldg (Stev Ind)	202,910.44	115,350.00	87,560.44	75.9 %
Park Rentals	135.00	0.00	135.00	
TOTAL PROP LEASE REVENUE	353,447.01	243,636.10	109,810.91	45.1 %

	<i>5 Months Ended May 31, 2026</i>	<i>5 Months Ended May 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	12,506.15	9,950.40	2,555.75	25.7 %
Tichenor Suite #45	7,777.33	6,037.50	1,739.83	28.8 %
Fiber Lease Revenue	1,080.00	900.00	180.00	20.0 %
Tichenor Suite #50	10,338.20	10,046.65	291.55	2.9 %
Tichenor Suite #60	6,507.11	6,323.75	183.36	2.9 %
Tichenor Suite #65	10,125.00	0.00	10,125.00	
Tichenor Suite #70	11,427.63	8,712.50	2,715.13	31.2 %
Tichenor Suite #85	12,149.10	11,806.65	342.45	2.9 %
Tichenor Suite #90	5,531.83	4,732.90	798.93	16.9 %
Tichenor Suite #105	12,149.10	11,806.65	342.45	2.9 %
Tichenor Suite #110	11,535.85	11,210.85	325.00	2.9 %
TOTAL TICHENOR LEASE REVENUE	101,127.30	81,527.85	19,599.45	24.0 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	58,530.42	37,835.85	20,694.57	54.7 %
Lease Late Fees	445.72	0.00	445.72	
Int on Past Due Balances	2,247.93	0.00	2,247.93	
Misc Operating Revenue	8,442.53	4,166.65	4,275.88	102.6 %
TOTAL OTHER MISC LEASE REV	69,666.60	42,002.50	27,664.10	65.9 %
NON-OPERATING REVENUES				
Investment Interest-MMA	74,767.93	41,666.65	33,101.28	79.4 %
Property Tax Revenues	200,866.80	149,133.00	51,733.80	34.7 %
DNR PILT NAP/NRCA Rev	6,707.04	500.00	6,207.04	1241.4 %
Private Timber Harvest Tax Rev	1,235.15	8,500.00	(7,264.85)	-85.5 %
Leasehold Tax from State	1,474.71	500.00	974.71	194.9 %
Gain (Loss) on Disposal of Assets	0.00	4,000.00	(4,000.00)	-100.0 %
Other Non-Operating Revenues	12,239.49	0.00	12,239.49	
TOTAL NON-OPERATING REVENUES	297,291.12	204,299.65	92,991.47	45.5 %
TOTAL Revenue	900,889.16	635,139.30	265,749.86	41.8 %

	<i>5 Months Ended May 31, 2026</i>	<i>5 Months Ended May 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Stev Landing-Supplies	30.23	0.00	(30.23)	
Stev Landing-Util-Electricity	863.40	0.00	(863.40)	
TOTAL STEVE LANDING EXPENSES	893.63	0.00	(893.63)	
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	89,498.73	88,360.00	(1,138.73)	-1.3 %
Overtime-Maint Exp	0.00	1,091.00	1,091.00	100.0 %
Payroll Tax-Maint Exp	7,243.75	6,842.00	(401.75)	-5.9 %
Worker's Comp-Maint Exp	5,316.60	6,116.00	799.40	13.1 %
Unemployment-Maint Exp	226.12	275.00	48.88	17.8 %
PERS Retirement-Maint Exp	5,471.70	6,651.65	1,179.95	17.7 %
Health Ins-Maint Exp	30,774.15	39,320.00	8,545.85	21.7 %
VEBA-Maint Exp	5,000.10	5,000.00	(0.10)	0.0 %
Outside Services-Maint Exp	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	0.00	833.35	833.35	100.0 %
Teitzel Sup-Maint Exp	2,187.37	4,166.65	1,979.28	47.5 %
212 Cascade Ave Sup-Maint Exp	5,147.88	1,666.65	(3,481.23)	-208.9 %
Old Saloon Supplies-Maint Exp	28.22	416.65	388.43	93.2 %
Rigging Loft Sup-Maint Exp	1,225.58	625.00	(600.58)	-96.1 %
Skye Bldg Supplies-Maint Exp	12.51	2,083.35	2,070.84	99.4 %
Riverpoint Bldg Sup-Maint Exp	2,595.05	2,708.35	113.30	4.2 %
Tichenor Supplies-Maint Exp	5,173.95	6,250.00	1,076.05	17.2 %
Park Bathrooms and Grounds- Maint Exp	2,177.12	3,333.35	1,156.23	34.7 %
Park Grnds Supplies-Maint Exp	9,318.56	10,416.65	1,098.09	10.5 %
21 Cascade Supplies-Maint Exp	0.00	958.35	958.35	100.0 %
Shop Bldg Supplies-Maint Exp	941.15	2,083.35	1,142.20	54.8 %
Vacant Lands Sup-Maint Exp	23.50	83.35	59.85	71.8 %
Cascades Bus Park Sup-Maint Exp	0.00	416.65	416.65	100.0 %
Boat Launch Supplies-Maint Exp	105.10	416.65	311.55	74.8 %
Tools-Maint Exp	400.74	1,875.00	1,474.26	78.6 %
Janitorial Supplies-Maint Exp	0.00	1,250.00	1,250.00	100.0 %
Fuel-Maint Exp	4,312.81	5,000.00	687.19	13.7 %
Automotive-Maint Exp	1,629.81	1,666.65	36.84	2.2 %
Uniforms-Maint Exp	34.40	416.65	382.25	91.7 %
Machinery & Equipment-Maint Exp	975.52	1,875.00	899.48	48.0 %
Equip Rentals-Maint Exp	0.00	416.65	416.65	100.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	179,820.42	203,238.95	23,418.53	11.5 %

	<i>5 Months Ended May 31, 2026</i>	<i>5 Months Ended May 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
Teitzel-Water Exp	188.75	625.00	436.25	69.8 %
212 Cascade Ave-Water Exp	215.23	250.00	34.77	13.9 %
Rigging Loft-Water Exp	215.23	229.15	13.92	6.1 %
Tichenor-Water Exp	4,372.83	5,047.00	674.17	13.4 %
Park-Water Exp	4,250.00	5,822.00	1,572.00	27.0 %
Teitzel-Electricity Exp	2,036.81	1,475.00	(561.81)	-38.1 %
212 Cascade-Electricity Exp	1,441.47	1,087.00	(354.47)	-32.6 %
Rigging Loft-Electricity Exp	2,152.05	1,747.00	(405.05)	-23.2 %
Tichenor Bldg-Electricity Exp	5,183.68	5,434.00	250.32	4.6 %
Parks & Grounds-Electricity Exp	1,450.98	1,280.00	(170.98)	-13.4 %
Teitzel-Sewer Exp	0.00	742.50	742.50	100.0 %
212 Cascade Ave-Sewer Exp	576.37	719.00	142.63	19.8 %
Rigging Loft-Sewer Exp	721.52	729.15	7.63	1.0 %
Tichenor Bldg-Sewer Exp	13,874.29	13,526.00	(348.29)	-2.6 %
Parks & Grounds-Sewer Exp	2,221.13	2,174.00	(47.13)	-2.2 %
Parks & Grounds-Garbage Exp	923.65	1,048.00	124.35	11.9 %
Teitzel-Nat Gas Exp	509.57	1,075.00	565.43	52.6 %
Tichenor Bldg-Nat Gas Exp	2,368.12	1,747.00	(621.12)	-35.6 %
TOTAL PROPERTY UTILITY EXPENSES	42,701.68	44,756.80	2,055.12	4.6 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	634.20	0.00	(634.20)	
Leasehold Taxes Expense	69,799.29	50,448.00	(19,351.29)	-38.4 %
TOTAL OTHER PROPERTY EXPENSES	70,433.49	50,448.00	(19,985.49)	-39.6 %
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				
Solar Panels	0.00	129,000.00	129,000.00	100.0 %
Aquatic Weed Removal	0.00	20,000.00	20,000.00	100.0 %
NB BLDG-Teitzel (Disc 2)	0.00	40,000.00	40,000.00	100.0 %
NB PARCEL Cascades Bus Park	23,588.12	0.00	(23,588.12)	
NB PARCEL- EPA Grant	0.00	160,000.00	160,000.00	100.0 %
LANDING IMPROVEMENTS	0.00	60,000.00	60,000.00	100.0 %
Maintenance-Capital Repairs	0.00	15,000.00	15,000.00	100.0 %
TOTAL GENERAL PROJECTS EXPENSES	23,588.12	424,000.00	400,411.88	94.4 %
BOAT LAUNCH EXPENSES				
Boat Launch Capital Repair	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	3,723.65	1,500.00	(2,223.65)	-148.2 %
Equipment Purchase	0.00	30,000.00	30,000.00	100.0 %
TOTAL EQUIPMENT PURCHASES	3,723.65	31,500.00	27,776.35	88.2 %

	<i>5 Months Ended May 31, 2026</i>	<i>5 Months Ended May 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	47,190.72	50,315.00	3,124.28	6.2 %
Payroll Tax-Administrative Exp	4,451.88	3,849.15	(602.73)	-15.7 %
Worker's Comp-Admin Exp	229.68	286.00	56.32	19.7 %
Unemployment-Admin Exp	81.17	133.00	51.83	39.0 %
PERS Retirement-Admin Exp	2,800.73	3,667.90	867.17	23.6 %
Health Insur-Admin Exp	5,781.60	5,781.65	0.05	0.0 %
VEBA-Admin Exp	1,666.70	1,666.65	(0.05)	0.0 %
Paid Family Medical Leave Exp	1,275.41	1,300.00	24.59	1.9 %
TOTAL SALARIES & BENEFITS-ADMIN	63,477.89	66,999.35	3,521.46	5.3 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	2,156.25	2,500.00	343.75	13.8 %
Professional Serv-Gen Admin	52,005.15	47,772.90	(4,232.25)	-8.9 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	54,161.40	50,272.90	(3,888.50)	-7.7 %
G & A EXPENSES				
Legal Fees-G&A Exp	3,382.00	6,250.00	2,868.00	45.9 %
Office Supplies-G&A Exp	810.09	2,083.35	1,273.26	61.1 %
Equipment-G&A Exp	30.05	416.65	386.60	92.8 %
Promotional Hosting-G&A Exp	0.00	3,000.00	3,000.00	100.0 %
Admin Travel-G&A Exp	0.00	3,000.00	3,000.00	100.0 %
Professional Develop-G&A Exp	0.00	2,300.00	2,300.00	100.0 %
Legal Advertising-G&A Exp	0.00	833.35	833.35	100.0 %
Marketing Advertising-G&A Exp	1,311.49	4,166.65	2,855.16	68.5 %
Membership/Dues-G&A Exp	14,085.62	7,426.00	(6,659.62)	-89.7 %
Administrative-G&A Exp	1,567.09	1,875.00	307.91	16.4 %
Bank Fees-G&A Exp	420.81	541.65	120.84	22.3 %
Marketing & Eco Dev-G&A Exp	0.00	83.35	83.35	100.0 %
Postage-G&A Exp	78.00	250.00	172.00	68.8 %
Safety Program-G&A Exp	255.20	625.00	369.80	59.2 %
State Use Tax-G&A Exp	461.96	1,750.00	1,288.04	73.6 %
Miscellaneous-G&A Exp	0.00	41.65	41.65	100.0 %
Telecommunications-G&A Exp	1,046.66	1,250.00	203.34	16.3 %
IT- G&A Exp	970.92	5,000.00	4,029.08	80.6 %
TOTAL G & A EXPENSES	24,419.89	40,892.65	16,472.76	40.3 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	2,254.00	5,232.50	2,978.50	56.9 %
Commissioners Salaries	3,965.61	5,400.00	1,434.39	26.6 %
Payroll Taxes-Commissioners	172.43	813.35	640.92	78.8 %
Health Ins-Commissioners	2,694.60	2,694.60	0.00	
TOTAL COMMISSIONERS EXPENSES	9,086.64	14,140.45	5,053.81	35.7 %
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	2,706.67	2,707.00	0.33	0.0 %
Election Expense	5,312.68	0.00	(5,312.68)	
TOTAL NON-OPERATING EXPENSES	8,019.35	2,707.00	(5,312.35)	-196.2 %
TOTAL Expenditures	547,992.82	1,006,622.77	458,629.95	45.6 %
Excess of Revenue over Expenditures	352,896.34	(371,483.47)	724,379.81	195.0 %