

PORT OF SKAMANIA COUNTY

September 2026

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
October 19, 2026

Summary

Overall, the Port's financial position continues to track favorably against budget. Operating revenues continue to exceed budget, while operating expenses remain below budget. Capital project expenditures remain below anticipated levels due to project delays and the timing of related expenses.

Several tenants did not make their scheduled lease payments this month. Staff is actively contacting those tenants and working to bring their accounts current.

For the Cascades Business Park project, the Port paid \$15,567.25 to the City of North Bonneville for permitting and \$2,650.00 to the Washington State Department of Ecology for project review.

Aquatic weed treatments have now been applied three times. The Port has paid \$12,611.00 to date, with an additional invoice expected for the most recent treatment. The Port has a TAC Grant that will be used to cover the cost of the weed treatment.

The new Kubota side by side has been delivered and the invoice for \$21,600.00 has been paid.

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: The RFP is scheduled for publication on October 13th and 20th. Bids are due to the office by 2:00 p.m. November 17, 2026

Notable income September

\$ 2,101.52	◇	Property tax received
\$ 16,394.83	◇	LGIP interest income
\$ 3,159.75	◇	Late fees paid
\$ 3,553.40	◇	Private Timber Harvest Tax

Notable expenses September

\$ 15,567.25	◇	City of North Bonneville - Cascades Business Park
\$ 2,650.00	◇	WA Dept of Ecology - Cascades Business Park
\$ 12,611.00	◇	Northwest Aquatic Weeds
\$ 21,600.00	◇	Sheppards - Side by Side
\$ 1,591.00	◇	CSD Attorneys

Delinquent Account Aging as of 10/15/2026

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
Leavitt Bros	\$ 236.99	\$ 248.84			\$	485.83
Skunk Bros	\$ 3,342.44	\$ 6,806.45	\$ 2,253.29		\$	12,402.18

Skunk Bros is falling behind on their payment plan. Staff continues to communicate with them.

Leavitt Bros – Staff is working to get updates as to when this account will be brought current.

Port of Skamania County

Statement of Assets & Liabilities

As of: September 30, 2026

Assets

Current Assets

General Checking - Umpqua Bank	151,476.01	
Money Market - Umpqua Bank	28,228.74	
LGIP Investment	5,077,328.44	
TOTAL Operating Revenue		<u>5,257,033.19</u>
LGIP - Tenant Deposits	<u>159,674.36</u>	
TOTAL Tenant Deposits		<u>159,674.36</u>
TOTAL Assets		<u><u>5,416,707.55</u></u>

Liabilities

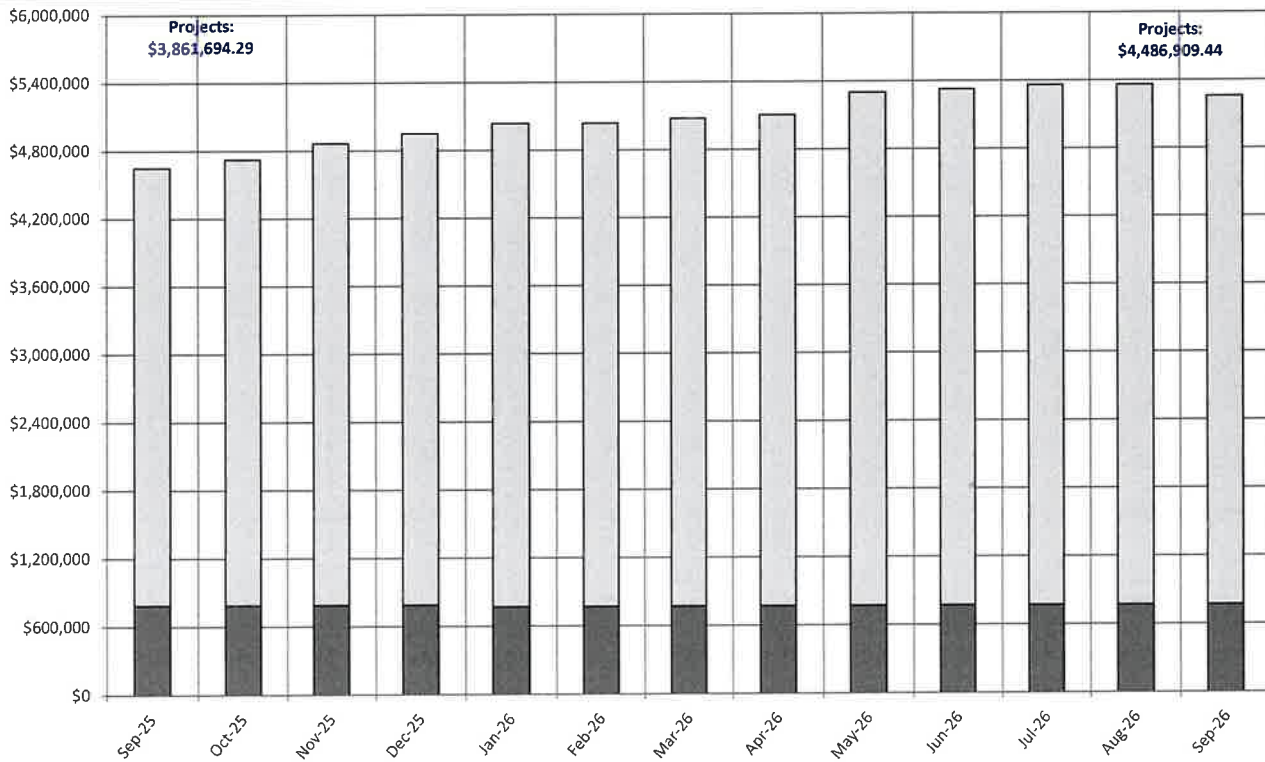
Current Liabilities

WA CARES PAYABLE	<u>516.08</u>	
TOTAL Current Liabilities		<u>516.08</u>
TOTAL Liabilities		<u>516.08</u>

Fund Balance

Net Assets	5,107,330.06	
Excess of Revenue over Expenditures	<u>308,861.41</u>	
TOTAL Fund Balance		<u>5,416,191.47</u>
TOTAL Liabilities & Fund Balance		<u><u>5,416,707.55</u></u>

Operating Revenue



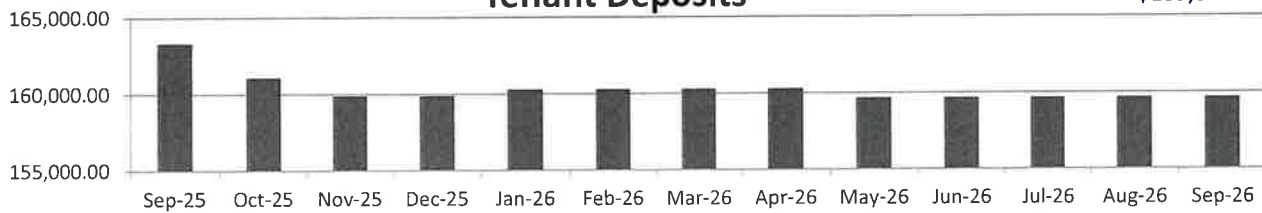
Current Reserve Cash is \$786,996.58

■ Reserve Cash (7 mos. Op Exp + Debt Service)

□ Project Cash

Tenant Deposits

\$159,674.36



STATEMENT OF REVENUES AND EXPENSES

2026 MONTH END REPORTS

PAGES 2

Month end Actual vs. Budget Month end Summary

PAGE 3

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

PAGES 4 – 9

*September
– Detailed Statement of Revenue & Expenditures*

PAGES 10-14

Month end Actual vs. Budget Fiscal year end Detail

Port of Skamania County

Statement of Revenue & Expenditures

Year-to-Date Variance, September 2025 - current month, Consolidated by account

	<i>9 Months Ended September 30, 2025</i>	<i>9 Months Ended September 30, 2025 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	47,349.00	42,000.03	5,348.97
CAPITAL CONTRIBUTIONS (Grants)	0.00	1,956,026.00	(1,956,026.00)
PROPERTY REVENUES	802,728.59	665,898.04	136,830.55
OTHER MISC RENTAL/LEASE REV	105,612.05	75,604.50	30,007.55
NONREVENUE (Loans,other)	408.03	0.00	408.03
NON-OPERATING REVENUES	407,453.89	332,068.97	75,384.92
TOTAL Revenue	1,363,551.56	3,071,597.54	(1,708,045.98)
Expenditures			
MARINE TERMINAL EXPENSES	3,675.81	0.00	(3,675.81)
PROPERTY EXPENSES	615,484.85	670,872.85	55,388.00
NONEXPENSE (Loans,Proj,other)	153,540.18	2,935,192.67	2,781,652.49
GENERAL & ADMIN EXPENSES	257,021.13	289,871.32	32,850.19
COMMISSIONERS EXPENSES	16,948.83	25,452.81	8,503.98
NON-OPERATING EXPENSES	8,019.35	2,707.00	(5,312.35)
TOTAL Expenditures	1,054,690.15	3,924,096.65	2,869,406.50
Excess of Revenue over Expenditures	308,861.41	(852,499.11)	1,161,360.52

Port of Skamania County

September Monthly Statement of Revenue & Expenditures

	2026	2025	2024	2023	2022
Revenue					
MARINE TERMINAL REVENUES	5,261.00	10,522.00	0.00	20,045.06	59,155.88
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00	0.00	0.00
PROPERTY REVENUES	69,581.13	76,961.47	72,884.13	93,501.01	73,461.39
OTHER MISC RENTAL/LEASE REV	11,165.20	7,632.47	7,852.11	23,681.17	8,113.60
NONREVENUE (Loans,other)	0.00	1,718.19	922.30	0.00	0.00
NON-OPERATING REVENUES	22,661.92	22,070.84	20,011.10	13,379.96	2,844.24
TOTAL Revenue	108,669.25	118,904.97	101,669.64	150,607.20	143,575.11
Expenditures					
MARINE TERMINAL EXPENSES	2,448.22	160.32	1,042.64	3,394.88	2,863.80
PROPERTY EXPENSES	44,712.42	42,565.52	47,301.80	72,858.56	38,004.77
NONEXPENSE (Loans,Proj,other)	52,921.75	5,344.75	91.96	11,379.79	15,398.83
GENERAL & ADMIN EXPENSES	26,157.96	24,957.37	27,117.81	22,040.12	23,526.48
COMMISSIONERS EXPENSES	1,965.54	2,114.74	2,071.24	1,741.41	1,745.85
NON-OPERATING EXPENSES	0.00	0.00	0.00	437.61	518.60
TOTAL Expenditures	128,205.89	75,142.70	77,625.45	111,852.37	82,058.33
Excess of Revenue over Expenditures	(19,536.64)	43,762.27	24,044.19	38,754.83	61,516.78

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

	2026	2025	2024	2023	2022
Revenue					
MARINE TERMINAL REVENUES	47,349.00	47,279.49	23,786.16	60,505.98	124,450.73
CAPITAL CONTRIBUTIONS (Grants)	0.00	339,228.60	81,480.93	55,462.25	191,233.19
PROPERTY REVENUES	802,728.59	1,264,389.94	845,491.11	853,162.80	713,552.97
OTHER MISC RENTAL/LEASE REV	105,612.05	209,646.45	93,305.44	183,337.10	87,139.10
NONREVENUE (Loans,other)	408.03	2,983.04	7,674.52	500.00	6,500.30
NON-OPERATING REVENUES	407,453.89	399,863.16	358,448.18	317,394.77	263,881.94
TOTAL Revenue	1,363,551.56	2,263,390.68	1,410,186.34	1,470,362.90	1,386,758.23
Expenditures					
MARINE TERMINAL EXPENSES	3,675.81	2,812.98	8,287.97	18,617.68	26,488.53
PROPERTY EXPENSES	615,484.85	614,125.37	601,581.90	638,236.50	482,528.15
NONEXPENSE (Loans,Proj,other)	153,540.18	588,380.48	360,008.21	359,270.45	363,820.52
GENERAL & ADMIN EXPENSES	257,021.13	251,724.57	218,655.03	213,695.25	240,386.44
COMMISSIONERS EXPENSES	16,948.83	19,725.99	18,725.18	16,223.87	16,677.23
NON-OPERATING EXPENSES	8,019.35	3,383.33	14,359.99	10,742.37	11,606.91
TOTAL Expenditures	1,054,690.15	1,480,152.72	1,221,618.28	1,256,786.12	1,141,507.78
Excess of Revenue over Expenditures	308,861.41	783,237.96	188,568.06	213,576.78	245,250.45

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

	<i>1 Month Ended</i> <i>September 30, 2026</i>		<i>9 Months Ended</i> <i>September 30, 2026</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	4,667.00	4.3 %	42,003.00	3.1 %
Ins Reimbursement - Landing Dock	594.00	0.5 %	5,346.00	0.4 %
TOTAL STEVENSON LANDING REVENUES	5,261.00	4.8 %	47,349.00	3.5 %
PROP LEASE/RENTAL-USER CHARGES				
Teitzel-Water Reimb	118.76	0.1 %	506.82	0.0 %
Tichenor Bldg-Water Reimb	913.79	0.8 %	8,383.98	0.6 %
Teitzel-Elect Reimb	182.92	0.2 %	1,196.60	0.1 %
Rigging Loft-Elect Reimb	0.00	0.0 %	1,291.27	0.1 %
Tichenor Bldg-Sewer Reimb	4,030.16	3.7 %	30,438.51	2.2 %
Teitzel-Nat Gas Reimb	17.19	0.0 %	434.65	0.0 %
Tichenor Bldg-Nat Gas Reimb	204.42	0.2 %	3,009.03	0.2 %
Beacon Rock-Prop Ins Reimb	418.63	0.4 %	2,039.63	0.1 %
Discovery 1-Prop Ins Reimb	972.83	0.9 %	8,477.47	0.6 %
Teitzel-Prop Ins Reimb	0.00	0.0 %	8,333.04	0.6 %
Old Saloon-Prop Ins Reimb	116.58	0.1 %	1,015.94	0.1 %
Rigging Loft-Prop Ins Reimb	0.00	0.0 %	525.92	0.0 %
Skye Bldg-Prop Ins Reimb	0.00	0.0 %	899.36	0.1 %
Riverpoint Bldg-Prop Ins Reimb	1,314.86	1.2 %	19,236.53	1.4 %
Tichenor Bldg-Prop Ins Reimb	962.03	0.9 %	9,583.66	0.7 %
TOTAL PROPERTY LEASE USER CHARGES	9,252.17	8.5 %	95,372.41	7.0 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	2,000.00	1.8 %	10,000.00	0.7 %
Discovery I Building	14,934.57	13.7 %	134,364.87	9.9 %
Teitzel Building (Discovery 2)	2,029.28	1.9 %	86,760.65	6.4 %
212 SW Cascade Ave	100.00	0.1 %	900.00	0.1 %
Old Saloon Building	2,576.90	2.4 %	15,516.25	1.1 %
Rigging Loft (Red Barn)	0.00	0.0 %	7,131.67	0.5 %
Skye Bldg	0.00	0.0 %	12,705.34	0.9 %
Riverpoint Bldg (Stev Ind)	17,816.87	16.4 %	256,361.05	18.8 %
Park Rentals	0.00	0.0 %	1,405.00	0.1 %
TOTAL PROP LEASE REVENUE	39,457.62	36.3 %	525,144.83	38.5 %

***1 Month Ended
September 30, 2026***

***9 Months Ended
September 30, 2026***

TICHENOR LEASE REVENUE

Tichenor Suite #40	3,900.82	3.6 %	23,934.50	1.8 %
Tichenor Suite #45	2,990.27	2.8 %	13,738.22	1.0 %
Fiber Lease Revenue	0.00	0.0 %	1,620.00	0.1 %
Tichenor Suite #50	0.00	0.0 %	16,541.12	1.2 %
Tichenor Suite #60	1,301.42	1.2 %	11,712.79	0.9 %
Tichenor Suite #65	2,250.00	2.1 %	19,125.00	1.4 %
Tichenor Suite #70	2,323.67	2.1 %	20,913.12	1.5 %
Tichenor Suite #85	2,429.82	2.2 %	21,868.38	1.6 %
Tichenor Suite #90	938.35	0.9 %	10,125.31	0.7 %
Tichenor Suite #105	2,429.82	2.2 %	21,868.38	1.6 %
Tichenor Suite #110	2,307.17	2.1 %	20,764.53	1.5 %
TOTAL TICHENOR LEASE REVENUE	20,871.34	19.2 %	182,211.35	13.4 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	7,746.25	7.1 %	90,755.27	6.7 %
Lease Late Fees	259.20	0.2 %	1,193.41	0.1 %
Int on Past Due Balances	3,159.75	2.9 %	5,220.84	0.4 %
Misc Operating Revenue	0.00	0.0 %	8,442.53	0.6 %
TOTAL OTHER MISC LEASE REV	11,165.20	10.3 %	105,612.05	7.7 %

OTHER NONREVENUE

Tenant Security Deposits	0.00	0.0 %	408.03	0.0 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	408.03	0.0 %

NON-OPERATING REVENUES

Investment Interest-MMA	16,423.76	15.1 %	139,811.55	10.3 %
Property Tax Revenues	2,101.52	1.9 %	237,587.96	17.4 %
DNR PILT NAP/NRCA Rev	39.22	0.0 %	6,771.41	0.5 %
Private Timber Harvest Tax Rev	3,553.40	3.3 %	8,443.76	0.6 %
Leasehold Tax from State	399.64	0.4 %	2,112.60	0.2 %
Other Non-Operating Revenues	144.38	0.1 %	12,726.61	0.9 %
TOTAL NON-OPERATING REVENUES	22,661.92	20.9 %	407,453.89	29.9 %

TOTAL Revenue

108,669.25	100.0 %	1,363,551.56	100.0 %
-------------------	----------------	---------------------	----------------

**1 Month Ended
September 30, 2026**

**9 Months Ended
September 30, 2026**

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	1,890.00	1.7 %	1,890.00	0.1 %
Stev Landing-Supplies	224.15	0.2 %	254.38	0.0 %
Stev Landing-Util-Electricity	334.07	0.3 %	1,531.43	0.1 %
TOTAL STEV LANDING EXPENSES	2,448.22	2.3 %	3,675.81	0.3 %

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	18,373.94	16.9 %	162,628.97	11.9 %
Payroll Tax-Maint Exp	1,405.59	1.3 %	12,838.19	0.9 %
Worker's Comp-Maint Exp	0.00	0.0 %	8,130.64	0.6 %
Unemployment-Maint Exp	0.00	0.0 %	378.14	0.0 %
PERS Retirement-Maint Exp	968.18	0.9 %	9,333.86	0.7 %
Health Ins-Maint Exp	6,154.83	5.7 %	55,393.47	4.1 %
VEBA-Maint Exp	1,000.02	0.9 %	9,000.18	0.7 %
BRGC Supplies-Maint Exp	0.00	0.0 %	1,501.30	0.1 %
Teitzel Sup-Maint Exp	47.18	0.0 %	3,852.78	0.3 %
212 Cascade Ave Sup-Maint Exp	44.20	0.0 %	5,357.66	0.4 %
Old Saloon Supplies-Maint Exp	47.80	0.0 %	76.02	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	0.2 %
Tichenor Supplies-Maint Exp	0.00	0.0 %	5,765.33	0.4 %
Park Bathrooms and Grounds- Maint Exp	250.09	0.2 %	4,120.26	0.3 %
Park Grnds Supplies-Maint Exp	(72.21)	-0.1 %	13,758.07	1.0 %
Shop Bldg Supplies-Maint Exp	127.91	0.1 %	1,709.35	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	23.50	0.0 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	105.10	0.0 %
Tools-Maint Exp	0.00	0.0 %	400.74	0.0 %
Janitorial Supplies-Maint Exp	0.00	0.0 %	8.73	0.0 %
Fuel-Maint Exp	1,143.69	1.1 %	7,240.48	0.5 %
Automotive-Maint Exp	0.00	0.0 %	1,749.05	0.1 %
Uniforms-Maint Exp	0.00	0.0 %	936.13	0.1 %
Machinery & Equipment-Maint Exp	220.02	0.2 %	9,848.53	0.7 %
Insurance Property-Maint Exp	0.00	0.0 %	109,796.00	8.1 %
TOTAL PROPERTY LEASE MAINT EXPENSES	29,711.24	27.3 %	427,785.62	31.4 %

**1 Month Ended
September 30, 2026**

**9 Months Ended
September 30, 2026**

PROPERTY UTILITY EXPENSES

Teitzel-Water Exp	195.96	0.2 %	810.81	0.1 %
212 Cascade Ave-Water Exp	65.51	0.1 %	459.06	0.0 %
Rigging Loft-Water Exp	43.50	0.0 %	389.23	0.0 %
Tichenor-Water Exp	993.58	0.9 %	9,060.99	0.7 %
Park-Water Exp	3,436.45	3.2 %	13,242.58	1.0 %
Teitzel-Electricity Exp	1,076.85	1.0 %	4,101.42	0.3 %
212 Cascade-Electricity Exp	461.75	0.4 %	2,284.77	0.2 %
Rigging Loft-Electricity Exp	492.19	0.5 %	3,121.77	0.2 %
Tichenor Bldg-Electricity Exp	2,524.45	2.3 %	9,903.02	0.7 %
Parks & Grounds-Electricity Exp	519.62	0.5 %	2,475.53	0.2 %
212 Cascade Ave-Sewer Exp	174.23	0.2 %	1,249.25	0.1 %
Rigging Loft-Sewer Exp	145.15	0.1 %	1,302.12	0.1 %
Tichenor Bldg-Sewer Exp	3,692.73	3.4 %	31,891.10	2.3 %
Parks & Grounds-Sewer Exp	472.50	0.4 %	4,067.05	0.3 %
Parks & Grounds-Garbage Exp	287.10	0.3 %	2,166.15	0.2 %
Teitzel-Nat Gas Exp	69.96	0.1 %	657.05	0.0 %
Tichenor Bldg-Nat Gas Exp	349.65	0.3 %	3,109.97	0.2 %
TOTAL PROPERTY UTILITY EXPENSES	15,001.18	13.8 %	90,291.87	6.6 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	0.00	0.0 %	634.20	0.0 %
Leasehold Taxes Expense	0.00	0.0 %	95,973.16	7.0 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	96,607.36	7.1 %

DEBT REDEMPTION-PRINCIPAL

Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.66	5.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	67,666.66	5.0 %

GENERAL PROJECTS EXPENSES

NB PARCEL Cascades Bus Park	18,710.75	17.2 %	47,938.87	3.5 %
Aquatic Weed Removal	12,611.00	11.6 %	12,611.00	0.9 %
TOTAL GENERAL PROJECTS EXPENSES	31,321.75	28.8 %	60,549.87	4.4 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	0.0 %	3,723.65	0.3 %
Equipment Purchase	21,600.00	19.9 %	21,600.00	1.6 %
TOTAL EQUIPMENT PURCHASES	21,600.00	19.9 %	25,323.65	1.9 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	10,063.04	9.3 %	87,442.88	6.4 %
Payroll Tax-Administrative Exp	852.44	0.8 %	7,861.65	0.6 %
Worker's Comp-Admin Exp	0.00	0.0 %	344.59	0.0 %
Unemployment-Admin Exp	0.00	0.0 %	162.68	0.0 %
PERS Retirement-Admin Exp	561.52	0.5 %	5,046.81	0.4 %
Health Insur-Admin Exp	1,156.32	1.1 %	10,406.88	0.8 %
VEBA-Admin Exp	333.34	0.3 %	3,000.06	0.2 %
Paid Family Medical Leave Exp	0.00	0.0 %	2,011.38	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,966.66	11.9 %	116,276.93	8.5 %

**1 Month Ended
September 30, 2026**

**9 Months Ended
September 30, 2026**

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	525.00	0.5 %	3,431.25	0.3 %
Professional Serv-Gen Admin	9,554.59	8.8 %	89,733.51	6.6 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	10,079.59	9.3 %	93,164.76	6.8 %

G & A EXPENSES

Legal Fees-G&A Exp	1,591.00	1.5 %	6,539.00	0.5 %
Office Supplies-G&A Exp	0.00	0.0 %	1,298.65	0.1 %
Equipment-G&A Exp	0.00	0.0 %	30.05	0.0 %
Promotional Hosting-G&A Exp	0.00	0.0 %	2,580.31	0.2 %
Admin Travel-G&A Exp	0.00	0.0 %	1,519.44	0.1 %
Professional Develop-G&A Exp	325.00	0.3 %	2,193.20	0.2 %
Legal Advertising-G&A Exp	111.50	0.1 %	182.86	0.0 %
Marketing Advertising-G&A Exp	142.75	0.1 %	1,706.99	0.1 %
Membership/Dues-G&A Exp	0.00	0.0 %	17,975.29	1.3 %
Administrative-G&A Exp	381.96	0.4 %	2,689.28	0.2 %
Bank Fees-G&A Exp	28.70	0.0 %	984.70	0.1 %
Marketing & Eco Dev-G&A Exp	75.00	0.1 %	325.00	0.0 %
Postage-G&A Exp	0.00	0.0 %	156.00	0.0 %
Safety Program-G&A Exp	0.00	0.0 %	293.19	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	647.41	0.0 %
Telecommunications-G&A Exp	244.66	0.2 %	2,008.58	0.1 %
IT- G&A Exp	211.14	0.2 %	6,449.49	0.5 %
TOTAL G & A EXPENSES	3,111.71	2.9 %	47,579.44	3.5 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	322.00	0.3 %	3,542.00	0.3 %
Commissioners Salaries	1,080.00	1.0 %	8,285.61	0.6 %
Payroll Taxes-Commissioners	24.62	0.0 %	270.94	0.0 %
Health Ins-Commissioners	538.92	0.5 %	4,850.28	0.4 %
TOTAL COMMISSIONERS EXPENSES	1,965.54	1.8 %	16,948.83	1.2 %

NON-OPERATING EXPENSES

Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	2,706.67	0.2 %
Election Expense	0.00	0.0 %	5,312.68	0.4 %
TOTAL NON-OPERATING EXPENSES	0.00	0.0 %	8,019.35	0.6 %

TOTAL Expenditures

TOTAL Expenditures	128,205.89	118.0 %	1,054,690.15	77.3 %
Excess of Revenue over Expenditures	(19,536.64)	-18.0 %	308,861.41	22.7 %

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

	<i>9 Months Ended September 30, 2026</i>	<i>9 Months Ended September 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	42,003.00	42,000.03	2.97	0.0 %
Ins Reimbursement - Landing Dock	5,346.00	0.00	5,346.00	
TOTAL STEVENSON LANDING REVENUES	47,349.00	42,000.03	5,348.97	12.7 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	1,956,026.00	(1,956,026.00)	-100.0 %
TOTAL PROJECT GRANT REVENUES	0.00	1,956,026.00	(1,956,026.00)	-100.0 %
PROP LEASE/RENTAL-USER CHARGES				
Teitzel-Water Reimb	506.82	585.00	(78.18)	-13.4 %
Tichenor Bldg-Water Reimb	8,383.98	8,989.00	(605.02)	-6.7 %
Teitzel-Elect Reimb	1,196.60	1,350.00	(153.40)	-11.4 %
Rigging Loft-Elect Reimb	1,291.27	1,455.00	(163.73)	-11.3 %
Teitzel-Sewer Reimb	0.00	675.00	(675.00)	-100.0 %
Tichenor Bldg-Sewer Reimb	30,438.51	15,046.00	15,392.51	102.3 %
Teitzel-Nat Gas Reimb	434.65	990.00	(555.35)	-56.1 %
Tichenor Bldg-Nat Gas Reimb	3,009.03	1,616.00	1,393.03	86.2 %
Beacon Rock-Prop Ins Reimb	2,039.63	2,679.00	(639.37)	-23.9 %
Discovery 1-Prop Ins Reimb	8,477.47	8,784.72	(307.25)	-3.5 %
Teitzel-Prop Ins Reimb	8,333.04	7,616.25	716.79	9.4 %
Old Saloon-Prop Ins Reimb	1,015.94	1,049.22	(33.28)	-3.2 %
Rigging Loft-Prop Ins Reimb	525.92	612.72	(86.80)	-14.2 %
Skye Bldg-Prop Ins Reimb	899.36	944.28	(44.92)	-4.8 %
Riverpoint Bldg-Prop Ins Reimb	19,236.53	14,087.97	5,148.56	36.5 %
Tichenor Bldg-Prop Ins Reimb	9,583.66	7,940.97	1,642.69	20.7 %
TOTAL PROPERTY LEASE USER CHARGES	95,372.41	74,421.13	20,951.28	28.2 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	10,000.00	4,800.00	5,200.00	108.3 %
Discovery I Building	134,364.87	104,714.28	29,650.59	28.3 %
Teitzel Building (Discovery 2)	86,760.65	92,604.78	(5,844.13)	-6.3 %
212 SW Cascade Ave	900.00	900.00	0.00	
Old Saloon Building	15,516.25	15,078.00	438.25	2.9 %
Rigging Loft (Red Barn)	7,131.67	7,706.25	(574.58)	-7.5 %
Skye Bldg	12,705.34	11,293.47	1,411.87	12.5 %
Riverpoint Bldg (Stev Ind)	256,361.05	207,630.00	48,731.05	23.5 %
Park Rentals	1,405.00	0.00	1,405.00	
TOTAL PROP LEASE REVENUE	525,144.83	444,726.78	80,418.05	18.1 %

	<i>9 Months Ended September 30, 2026</i>	<i>9 Months Ended September 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	23,934.50	17,910.72	6,023.78	33.6 %
Tichenor Suite #45	13,738.22	10,867.50	2,870.72	26.4 %
Fiber Lease Revenue	1,620.00	1,620.00	0.00	
Tichenor Suite #50	16,541.12	18,083.97	(1,542.85)	-8.5 %
Tichenor Suite #60	11,712.79	11,382.75	330.04	2.9 %
Tichenor Suite #65	19,125.00	0.00	19,125.00	
Tichenor Suite #70	20,913.12	15,682.50	5,230.62	33.4 %
Tichenor Suite #85	21,868.38	21,251.97	616.41	2.9 %
Tichenor Suite #90	10,125.31	8,519.22	1,606.09	18.9 %
Tichenor Suite #105	21,868.38	21,251.97	616.41	2.9 %
Tichenor Suite #110	20,764.53	20,179.53	585.00	2.9 %
TOTAL TICHENOR LEASE REVENUE	182,211.35	146,750.13	35,461.22	24.2 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	90,755.27	68,104.53	22,650.74	33.3 %
Lease Late Fees	1,193.41	0.00	1,193.41	
Int on Past Due Balances	5,220.84	0.00	5,220.84	
Misc Operating Revenue	8,442.53	7,499.97	942.56	12.6 %
TOTAL OTHER MISC LEASE REV	105,612.05	75,604.50	30,007.55	39.7 %
OTHER NONREVENUE				
Tenant Security Deposits	408.03	0.00	408.03	
TOTAL OTHER NONREVENUE	408.03	0.00	408.03	
NON-OPERATING REVENUES				
Investment Interest-MMA	139,811.55	74,999.97	64,811.58	86.4 %
Property Tax Revenues	237,587.96	242,819.00	(5,231.04)	-2.2 %
DNR PILT NAP/NRCA Rev	6,771.41	750.00	6,021.41	802.9 %
Private Timber Harvest Tax Rev	8,443.76	12,750.00	(4,306.24)	-33.8 %
Leasehold Tax from State	2,112.60	750.00	1,362.60	181.7 %
Other Non-Operating Revenues	12,726.61	0.00	12,726.61	
TOTAL NON-OPERATING REVENUES	407,453.89	332,068.97	75,384.92	22.7 %
TOTAL Revenue	1,363,551.56	3,071,597.54	(1,708,045.98)	-55.6 %

	9 Months Ended September 30, 2026	9 Months Ended September 30, 2026 Budget	Variance Fav/<Unf>	% Var
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	1,890.00	0.00	(1,890.00)	
Stev Landing-Supplies	254.38	0.00	(254.38)	
Stev Landing-Util-Electricity	1,531.43	0.00	(1,531.43)	
TOTAL STEVE LANDING EXPENSES	3,675.81	0.00	(3,675.81)	
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	162,628.97	172,409.00	9,780.03	5.7 %
Overtime-Maint Exp	0.00	2,128.00	2,128.00	100.0 %
Payroll Tax-Maint Exp	12,838.19	13,351.00	512.81	3.8 %
Worker's Comp-Maint Exp	8,130.64	9,174.00	1,043.36	11.4 %
Unemployment-Maint Exp	378.14	412.50	34.36	8.3 %
PERS Retirement-Maint Exp	9,333.86	11,972.97	2,639.11	22.0 %
Health Ins-Maint Exp	55,393.47	70,776.00	15,382.53	21.7 %
VEBA-Maint Exp	9,000.18	9,000.00	(0.18)	0.0 %
Outside Services-Maint Exp	0.00	375.03	375.03	100.0 %
BRGC Supplies-Maint Exp	1,501.30	749.97	(751.33)	-100.2 %
Discovery I Sup-Maint Exp	0.00	1,500.03	1,500.03	100.0 %
Teitzel Sup-Maint Exp	3,852.78	7,499.97	3,647.19	48.6 %
212 Cascade Ave Sup-Maint Exp	5,357.66	2,999.97	(2,357.69)	-78.6 %
Old Saloon Supplies-Maint Exp	76.02	749.97	673.95	89.9 %
Rigging Loft Sup-Maint Exp	1,225.58	1,125.00	(100.58)	-8.9 %
Skye Bldg Supplies-Maint Exp	12.51	3,750.03	3,737.52	99.7 %
Riverpoint Bldg Sup-Maint Exp	2,595.05	4,875.03	2,279.98	46.8 %
Tichenor Supplies-Maint Exp	5,765.33	11,250.00	5,484.67	48.8 %
Park Bathrooms and Grounds- Maint Exp	4,120.26	6,000.03	1,879.77	31.3 %
Park Grnds Supplies-Maint Exp	13,758.07	18,749.97	4,991.90	26.6 %
21 Cascade Supplies-Maint Exp	0.00	1,725.03	1,725.03	100.0 %
Shop Bldg Supplies-Maint Exp	1,709.35	3,750.03	2,040.68	54.4 %
Vacant Lands Sup-Maint Exp	23.50	150.03	126.53	84.3 %
Cascades Bus Park Sup-Maint Exp	0.00	749.97	749.97	100.0 %
Boat Launch Supplies-Maint Exp	105.10	749.97	644.87	86.0 %
Tools-Maint Exp	400.74	3,375.00	2,974.26	88.1 %
Janitorial Supplies-Maint Exp	8.73	2,250.00	2,241.27	99.6 %
Fuel-Maint Exp	7,240.48	9,000.00	1,759.52	19.6 %
Automotive-Maint Exp	1,749.05	2,999.97	1,250.92	41.7 %
Uniforms-Maint Exp	936.13	749.97	(186.16)	-24.8 %
Machinery & Equipment-Maint Exp	9,848.53	3,375.00	(6,473.53)	-191.8 %
Equip Rentals-Maint Exp	0.00	749.97	749.97	100.0 %
Insurance Property-Maint Exp	109,796.00	133,371.00	23,575.00	17.7 %
TOTAL PROPERTY LEASE MAINT EXPENSES	427,785.62	511,844.41	84,058.79	16.4 %

	9 Months Ended September 30, 2026	9 Months Ended September 30, 2026 Budget	Variance Fav/<Unf>	% Var
PROPERTY UTILITY EXPENSES				
Teitzel-Water Exp	810.81	1,125.00	314.19	27.9 %
212 Cascade Ave-Water Exp	459.06	450.00	(9.06)	-2.0 %
Rigging Loft-Water Exp	389.23	412.47	23.24	5.6 %
Tichenor-Water Exp	9,060.99	9,337.00	276.01	3.0 %
Park-Water Exp	13,242.58	10,773.00	(2,469.58)	-22.9 %
Teitzel-Electricity Exp	4,101.42	2,655.00	(1,446.42)	-54.5 %
212 Cascade-Electricity Exp	2,284.77	2,011.00	(273.77)	-13.6 %
Rigging Loft-Electricity Exp	3,121.77	3,232.00	110.23	3.4 %
Tichenor Bldg-Electricity Exp	9,903.02	10,055.00	151.98	1.5 %
Parks & Grounds-Electricity Exp	2,475.53	2,369.00	(106.53)	-4.5 %
Teitzel-Sewer Exp	0.00	1,336.50	1,336.50	100.0 %
212 Cascade Ave-Sewer Exp	1,249.25	1,329.00	79.75	6.0 %
Rigging Loft-Sewer Exp	1,302.12	1,312.47	10.35	0.8 %
Tichenor Bldg-Sewer Exp	31,891.10	25,029.00	(6,862.10)	-27.4 %
Parks & Grounds-Sewer Exp	4,067.05	4,023.00	(44.05)	-1.1 %
Parks & Grounds-Garbage Exp	2,166.15	1,940.00	(226.15)	-11.7 %
Teitzel-Nat Gas Exp	657.05	1,935.00	1,277.95	66.0 %
Tichenor Bldg-Nat Gas Exp	3,109.97	3,232.00	122.03	3.8 %
TOTAL PROPERTY UTILITY EXPENSES	90,291.87	82,556.44	(7,735.43)	-9.4 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	634.20	0.00	(634.20)	
Leasehold Taxes Expense	95,973.16	75,672.00	(20,301.16)	-26.8 %
TOTAL OTHER PROPERTY EXPENSES	96,607.36	75,672.00	(20,935.36)	-27.7 %
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				
Solar Panels	0.00	516,026.00	516,026.00	100.0 %
Army Corps Building-Capital Repair	0.00	195,000.00	195,000.00	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	47,938.87	100,000.00	52,061.13	52.1 %
NB PARCEL- EPA Grant	0.00	800,000.00	800,000.00	100.0 %
LANDING IMPROVEMENTS	0.00	60,000.00	60,000.00	100.0 %
NB PARCEL - State Appropriation	0.00	970,000.00	970,000.00	100.0 %
Maintenance-Capital Repairs	0.00	15,000.00	15,000.00	100.0 %
Aquatic Weed Removal	12,611.00	0.00	(12,611.00)	
TOTAL GENERAL PROJECTS EXPENSES	60,549.87	2,716,026.00	2,655,476.13	97.8 %
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 %
TICHENOR BLDG Capital Repairs				
	0.00	50,000.00	50,000.00	100.0 %

	9 Months Ended September 30, 2026	9 Months Ended September 30, 2026 Budget	Variance Fav/<Unf>	% Var
EQUIPMENT PURCHASES				
Office Equipment Purchases	3,723.65	1,500.00	(2,223.65)	-148.2 %
Equipment Purchase	21,600.00	90,000.00	68,400.00	76.0 %
TOTAL EQUIPMENT PURCHASES	25,323.65	91,500.00	66,176.35	72.3 %
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	87,442.88	90,567.00	3,124.12	3.4 %
Payroll Tax-Administrative Exp	7,861.65	6,928.47	(933.18)	-13.5 %
Worker's Comp-Admin Exp	344.59	429.00	84.41	19.7 %
Unemployment-Admin Exp	162.68	199.50	36.82	18.5 %
PERS Retirement-Admin Exp	5,046.81	6,602.22	1,555.41	23.6 %
Health Insur-Admin Exp	10,406.88	10,406.97	0.09	0.0 %
VEBA-Admin Exp	3,000.06	2,999.97	(0.09)	0.0 %
Paid Family Medical Leave Exp	2,011.38	1,950.00	(61.38)	-3.1 %
TOTAL SALARIES & BENEFITS-ADMIN	116,276.93	120,083.13	3,806.20	3.2 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	3,431.25	4,500.00	1,068.75	23.8 %
Professional Serv-Gen Admin	89,733.51	85,991.22	(3,742.29)	-4.4 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	93,164.76	90,491.22	(2,673.54)	-3.0 %
G & A EXPENSES				
Legal Fees-G&A Exp	6,539.00	11,250.00	4,711.00	41.9 %
Office Supplies-G&A Exp	1,298.65	3,750.03	2,451.38	65.4 %
Equipment-G&A Exp	30.05	749.97	719.92	96.0 %
Promotional Hosting-G&A Exp	2,580.31	3,000.00	419.69	14.0 %
Admin Travel-G&A Exp	1,519.44	5,500.00	3,980.56	72.4 %
Professional Develop-G&A Exp	2,193.20	4,550.00	2,356.80	51.8 %
Legal Advertising-G&A Exp	182.86	1,500.03	1,317.17	87.8 %
Marketing Advertising-G&A Exp	1,706.99	7,499.97	5,792.98	77.2 %
Membership/Dues-G&A Exp	17,975.29	21,497.00	3,521.71	16.4 %
Administrative-G&A Exp	2,689.28	3,375.00	685.72	20.3 %
Bank Fees-G&A Exp	984.70	974.97	(9.73)	-1.0 %
Marketing & Eco Dev-G&A Exp	325.00	150.03	(174.97)	-116.6 %
Publications-G&A Exp	0.00	50.00	50.00	100.0 %
Postage-G&A Exp	156.00	375.00	219.00	58.4 %
Safety Program-G&A Exp	293.19	1,125.00	831.81	73.9 %
State Use Tax-G&A Exp	647.41	2,625.00	1,977.59	75.3 %
Miscellaneous-G&A Exp	0.00	74.97	74.97	100.0 %
Telecommunications-G&A Exp	2,008.58	2,250.00	241.42	10.7 %
IT- G&A Exp	6,449.49	9,000.00	2,550.51	28.3 %
TOTAL G & A EXPENSES	47,579.44	79,296.97	31,717.53	40.0 %

	<i>9 Months Ended September 30, 2026</i>	<i>9 Months Ended September 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	3,542.00	9,418.50	5,876.50	62.4 %
Commissioners Salaries	8,285.61	9,720.00	1,434.39	14.8 %
Payroll Taxes-Commissioners	270.94	1,464.03	1,193.09	81.5 %
Health Ins-Commissioners	4,850.28	4,850.28	0.00	
TOTAL COMMISSIONERS EXPENSES	16,948.83	25,452.81	8,503.98	33.4 %
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	1,054,690.15	3,924,096.65	2,869,406.50	73.1 %
Excess of Revenue over Expenditures	308,861.41	(852,499.11)	1,161,360.52	136.2 %