

PORT OF SKAMANIA COUNTY

September 2025

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
October 21, 2025

Summary

September's budget performance was on par with expectations. Year-to-date results continue to reflect strong operating fiscal management, with revenues and expenses closely aligned with projections. Capital projects remain slow-moving, resulting in minimal related revenues and expenditures. Major budget variances are consistent with those previously reported, with no significant new changes this month.

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 – **We have received and recorded the "Termination and Release of Environmental Covenants" report from Ecology!** The "No Further Action" letter is expected at any time.

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. The availability to access the EPA funding is unclear. EPA has been unresponsive for over a month and is not currently working. The NEPA status is unclear at this time.

The City of North Bonneville is working to complete the SEPA and public comment periods within the next month. Staff and our consultants have started to build the construction RFP.

Notable income September

\$ 1,761.43	◇	Property tax received
		◇ Property tax revenue received YTD \$228,314.73
		◇ The 2025 budgeted property tax revenue is \$374,863.
\$ 15,963.79	◇	LGIP interest income
\$ 3,718.18	◇	Private Timber Tax
\$ 608.13	◇	Leasehold tax from the State

Notable expenses September

\$ 5,344.75	◇	PBS Engineering - Cascades Business Park
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Delinquent Account Aging as of 10/05/2025

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
Knucklebusters				\$ 3,744.44	\$ 1,628.10	\$ 5,372.54
Skamania Acupuncture					\$ 1,000.00	\$ 1,000.00
Sawtooth/Astound		\$ 3,644.63	\$ 436.20	\$ 555.22		\$ 4,636.05

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:** Communication is ongoing to support a resolution.
- **Sawtooth/Astound:** has been consistently slow in paying utility invoices. Staff is in contact with our new account manager.

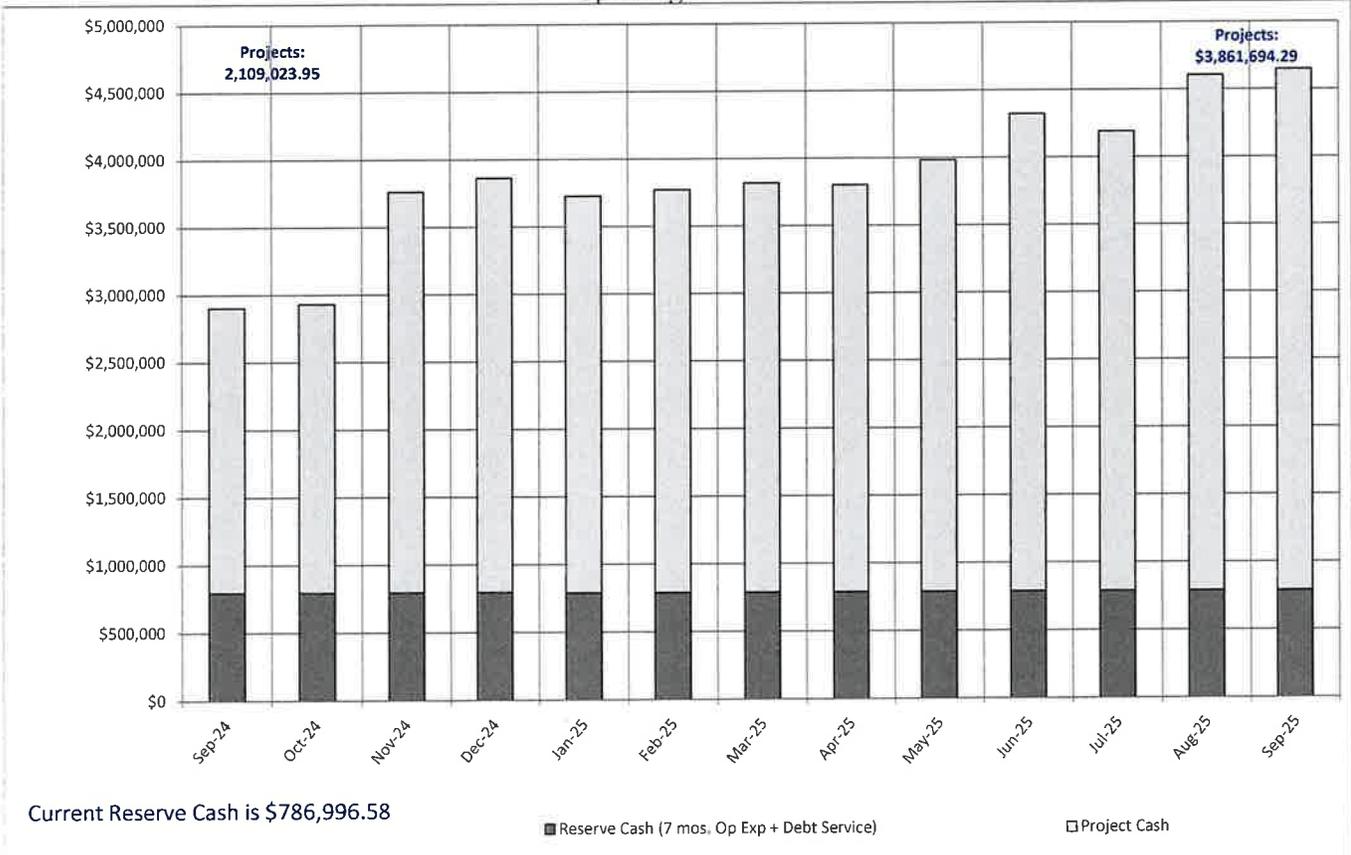
Port of Skamania County

Statement of Assets & Liabilities

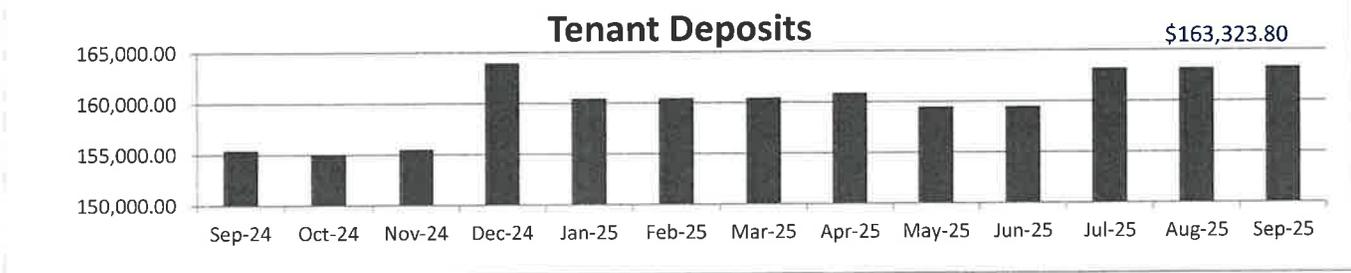
As of: September 30, 2025

Assets		
Current Assets		
General Checking - Umpqua Bank	247,852.35	
Money Market - Umpqua Bank	28,225.92	
LGIP Investment	4,372,612.60	
TOTAL Operating Revenue		4,648,690.87
LGIP - Tenant Deposits	163,323.80	
TOTAL Tenant Deposits		163,323.80
TOTAL Assets		4,812,014.67
Liabilities		
Current Liabilities		
WA CARES PAYABLE	513.95	
TOTAL Current Liabilities		513.95
TOTAL Liabilities		513.95
Fund Balance		
Net Assets	4,028,262.76	
Excess of Revenue over Expenditures	783,237.96	
TOTAL Fund Balance		4,811,500.72
TOTAL Liabilities & Fund Balance		4,812,014.67

Operating Revenue



Tenant Deposits



STATEMENT OF REVENUES AND EXPENSES

2025 MONTH END REPORTS

PAGES 2

Month end Actual vs. Budget Month end Summary

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

PAGES 4 - 8

*September
– 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, 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	47,279.49	16,800.00	30,479.49
CAPITAL CONTRIBUTIONS (Grants)	339,228.60	1,591,500.00	(1,252,271.40)
PROPERTY REVENUES	1,264,389.94	707,351.78	557,038.16
OTHER MISC RENTAL/LEASE REV	209,646.45	80,709.75	128,936.70
NONREVENUE (Loans,other)	2,983.04	0.00	2,983.04
NON-OPERATING REVENUES	399,863.16	269,627.31	130,235.85
TOTAL Revenue	2,263,390.68	2,665,988.84	(402,598.16)
Expenditures			
MARINE TERMINAL EXPENSES	2,812.98	4,146.75	1,333.77
PROPERTY EXPENSES	614,125.37	649,598.87	35,473.50
NONEXPENSE (Loans,Proj,other)	588,380.48	2,166,991.00	1,578,610.52
GENERAL & ADMIN EXPENSES	251,724.57	281,401.66	29,677.09
COMMISSIONERS EXPENSES	19,725.99	25,236.00	5,510.01
NON-OPERATING EXPENSES	3,383.33	3,383.00	(0.33)
TOTAL Expenditures	1,480,152.72	3,130,757.28	1,650,604.56
Excess of Revenue over Expenditures	783,237.96	(464,768.44)	1,248,006.40

Port of Skamania County
September Monthly Statement of Revenue & Expenditures

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	10,522.00	0.00	20,045.06	59,155.88	3,052.12
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00	0.00	0.00
PROPERTY REVENUES	76,961.47	72,884.13	93,501.01	73,461.39	59,781.77
OTHER MISC RENTAL/LEASE REV	7,632.47	7,852.11	23,681.17	8,113.60	9,328.07
NONREVENUE (Loans,other)	1,718.19	922.30	0.00	0.00	300.00
NON-OPERATING REVENUES	22,070.84	20,011.10	13,379.96	2,844.24	42,232.53
TOTAL Revenue	118,904.97	101,669.64	150,607.20	143,575.11	114,694.49
Expenditures					
MARINE TERMINAL EXPENSES	160.32	1,042.64	3,394.88	2,863.80	5,489.50
PROPERTY EXPENSES	42,565.52	47,301.80	72,858.56	38,004.77	37,504.72
NONEXPENSE (Loans,Proj,other)	5,344.75	91.96	11,379.79	15,398.83	19,300.11
GENERAL & ADMIN EXPENSES	24,957.37	27,117.81	22,040.12	23,526.48	20,309.86
COMMISSIONERS EXPENSES	2,114.74	2,071.24	1,741.41	1,745.85	2,010.81
NON-OPERATING EXPENSES	0.00	0.00	437.61	518.60	456.04
TOTAL Expenditures	75,142.70	77,625.45	111,852.37	82,058.33	85,071.04
Excess of Revenue over Expenditures	43,762.27	24,044.19	38,754.83	61,516.78	29,623.45

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

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	47,279.49	23,786.16	60,505.98	124,450.73	3,052.12
CAPITAL CONTRIBUTIONS (Grants)	339,228.60	81,480.93	55,462.25	191,233.19	95,300.00
PROPERTY REVENUES	1,264,389.94	845,491.11	853,162.80	713,552.97	674,854.97
OTHER MISC RENTAL/LEASE REV	209,646.45	93,305.44	183,337.10	87,139.10	89,667.38
NONREVENUE (Loans,other)	2,983.04	7,674.52	500.00	6,500.30	5,836.00
NON-OPERATING REVENUES	399,863.16	358,448.18	317,394.77	263,881.94	534,299.47
TOTAL Revenue	2,263,390.68	1,410,186.34	1,470,362.90	1,386,758.23	1,403,009.94
Expenditures					
MARINE TERMINAL EXPENSES	2,812.98	8,287.97	18,617.68	26,488.53	13,079.56
PROPERTY EXPENSES	614,125.37	601,581.90	638,236.50	482,528.15	463,731.58
NONEXPENSE (Loans,Proj,other)	588,380.48	360,008.21	359,270.45	363,820.52	277,835.43
GENERAL & ADMIN EXPENSES	251,724.57	218,655.03	213,695.25	240,386.44	203,827.44
COMMISSIONERS EXPENSES	19,725.99	18,725.18	16,223.87	16,677.23	17,684.00
NON-OPERATING EXPENSES	3,383.33	14,359.99	10,742.37	11,606.91	15,022.70
TOTAL Expenditures	1,480,152.72	1,221,618.28	1,256,786.12	1,141,507.78	991,180.71
Excess of Revenue over Expenditures	783,237.96	188,568.06	213,576.78	245,250.45	411,829.23

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

	<i>1 Month Ended</i> <i>September 30, 2025</i>		<i>9 Months Ended</i> <i>September 30, 2025</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	9,334.00	7.8 %	44,923.35	2.0 %
Ins Reimbursement - Landing Dock	1,188.00	1.0 %	2,356.14	0.1 %
TOTAL STEVENSON LANDING REVENUES	10,522.00	8.8 %	47,279.49	2.1 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	339,228.60	15.0 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	339,228.60	15.0 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	1,190.35	1.0 %	8,942.95	0.4 %
Rigging Loft-Elect Reimb	78.93	0.1 %	1,326.95	0.1 %
Tichenor Bldg-Sewer Reimb	3,402.31	2.9 %	21,885.31	1.0 %
Tichenor Bldg-Nat Gas Reimb	189.89	0.2 %	3,361.09	0.1 %
Beacon Rock-Prop Ins Reimb	407.88	0.3 %	2,028.88	0.1 %
Discovery 1-Prop Ins Reimb	938.08	0.8 %	7,766.72	0.3 %
Teitzel-Prop Ins Reimb	1,041.63	0.9 %	8,623.79	0.4 %
Old Saloon-Prop Ins Reimb	112.42	0.1 %	930.42	0.0 %
Rigging Loft-Prop Ins Reimb	65.74	0.1 %	544.22	0.0 %
Skye Bldg-Prop Ins Reimb	112.42	0.1 %	4,470.36	0.2 %
Riverpoint Bldg-Prop Ins Reimb	744.66	0.6 %	15,394.02	0.7 %
Tichenor Bldg-Prop Ins Reimb	1,044.88	0.9 %	8,786.48	0.4 %
TOTAL PROPERTY LEASE USER CHARGES	9,329.19	7.8 %	84,061.19	3.7 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	1,000.00	0.8 %	5,000.00	0.2 %
Discovery I Building	14,553.28	12.2 %	130,900.98	5.8 %
Teitzel Building (Discovery 2)	10,216.28	8.6 %	95,706.93	4.2 %
212 SW Cascade Ave	100.00	0.1 %	900.00	0.0 %
Old Saloon Building	2,504.37	2.1 %	15,079.05	0.7 %
Rigging Loft (Red Barn)	856.24	0.7 %	7,706.16	0.3 %
Skye Bldg	1,568.57	1.3 %	9,490.61	0.4 %
Riverpoint Bldg (Stev Ind)	9,218.18	7.8 %	221,481.54	9.8 %
Cascades Business Park - Ground lease	0.00	0.0 %	492,087.97	21.7 %
Park Rentals	960.00	0.8 %	5,069.90	0.2 %
Wind River Business Park	7,049.08	5.9 %	11,694.11	0.5 %
TOTAL PROP LEASE REVENUE	48,026.00	40.4 %	995,117.25	44.0 %

***1 Month Ended
September 30, 2025***

***9 Months Ended
September 30, 2025***

TICHENOR LEASE REVENUE

Tichenor Suite #40	2,888.87	2.4 %	24,296.49	1.1 %
Tichenor Suite #45	2,415.02	2.0 %	21,690.15	1.0 %
Fiber Lease Revenue	180.00	0.2 %	1,440.00	0.1 %
Tichenor Suite #50	2,009.37	1.7 %	18,084.33	0.8 %
Tichenor Suite #60	0.00	0.0 %	10,117.92	0.4 %
Tichenor Suite #65	2,183.16	1.8 %	19,648.44	0.9 %
Tichenor Suite #70	1,702.77	1.4 %	17,440.95	0.8 %
Tichenor Suite #85	2,361.34	2.0 %	21,252.06	0.9 %
Tichenor Suite #90	1,262.26	1.1 %	9,809.75	0.4 %
Tichenor Suite #105	2,361.34	2.0 %	21,252.06	0.9 %
Tichenor Suite #110	2,242.15	1.9 %	20,179.35	0.9 %

TOTAL TICHENOR LEASE REVENUE

	<u>19,606.28</u>	<u>16.5 %</u>	<u>185,211.50</u>	<u>8.2 %</u>
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OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	7,632.47	6.4 %	85,925.18	3.8 %
Int on Past Due Balances	0.00	0.0 %	502.82	0.0 %
Misc Operating Revenue	0.00	0.0 %	123,218.45	5.4 %

TOTAL OTHER MISC LEASE REV

	<u>7,632.47</u>	<u>6.4 %</u>	<u>209,646.45</u>	<u>9.3 %</u>
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OTHER NONREVENUE

Tenant Security Deposits	1,718.19	1.4 %	2,983.04	0.1 %
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TOTAL OTHER NONREVENUE

	<u>1,718.19</u>	<u>1.4 %</u>	<u>2,983.04</u>	<u>0.1 %</u>
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NON-OPERATING REVENUES

Investment Interest-MMA	15,964.03	13.4 %	126,095.98	5.6 %
Property Tax Revenues	1,761.43	1.5 %	228,314.73	10.1 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	282.58	0.0 %
DNR PILT NAP/NRCA Rev	19.07	0.0 %	5,330.56	0.2 %
Private Timber Harvest Tax Rev	3,718.18	3.1 %	11,624.31	0.5 %
Leasehold Tax from State	608.13	0.5 %	2,561.81	0.1 %
Other Non-Operating Revenues	0.00	0.0 %	25,653.19	1.1 %

TOTAL NON-OPERATING REVENUES

	<u>22,070.84</u>	<u>18.6 %</u>	<u>399,863.16</u>	<u>17.7 %</u>
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TOTAL Revenue

	<u>118,904.97</u>	<u>100.0 %</u>	<u>2,263,390.68</u>	<u>100.0 %</u>
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***1 Month Ended
September 30, 2025***

***9 Months Ended
September 30, 2025***

Expenditures

STEV 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	160.32	0.1 %	1,467.46	0.1 %
Stev Landing-Util-Water Exp	0.00	0.0 %	1,138.89	0.1 %
TOTAL STEV LANDING EXPENSES	160.32	0.1 %	2,812.98	0.1 %

OTHER PROPERTY LEASE OPS

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

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	17,340.16	14.6 %	157,528.55	7.0 %
Payroll Tax-Maint Exp	1,326.52	1.1 %	12,414.31	0.5 %
Worker's Comp-Maint Exp	0.00	0.0 %	7,869.28	0.3 %
Unemployment-Maint Exp	0.00	0.0 %	355.03	0.0 %
PERS Retirement-Maint Exp	926.85	0.8 %	12,599.04	0.6 %
Health Ins-Maint Exp	5,715.16	4.8 %	51,436.44	2.3 %
VEBA-Maint Exp	630.00	0.5 %	5,670.00	0.3 %
Discovery I Sup-Maint Exp	0.00	0.0 %	51.65	0.0 %
Teitzel Sup-Maint Exp	274.98	0.2 %	9,585.61	0.4 %
212 Cascade Ave Sup-Maint Exp	320.94	0.3 %	2,919.15	0.1 %
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 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	227.89	0.0 %
Riverpoint Bldg Sup-Maint Exp	0.00	0.0 %	5,305.58	0.2 %
Tichenor Supplies-Maint Exp	365.91	0.3 %	6,584.61	0.3 %
Park Bathrooms and Grounds- Maint Exp	856.48	0.7 %	2,351.22	0.1 %
Park Grnds Supplies-Maint Exp	2,430.77	2.0 %	12,968.84	0.6 %
Shop Bldg Supplies-Maint Exp	32.04	0.0 %	1,215.13	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	23.50	0.0 %
WRBP Sup-Maint Exp	710.00	0.6 %	16,279.07	0.7 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	49.45	0.0 %
Tools-Maint Exp	30.23	0.0 %	275.95	0.0 %
Janitorial Supplies-Maint Exp	(838.84)	-0.7 %	34.00	0.0 %
Fuel-Maint Exp	1,240.95	1.0 %	6,483.55	0.3 %
Automotive-Maint Exp	514.84	0.4 %	1,204.24	0.1 %
Uniforms-Maint Exp	0.00	0.0 %	697.91	0.0 %
Machinery & Equipment-Maint Exp	0.00	0.0 %	2,507.89	0.1 %
Profess Develop-Maint Exp	0.00	0.0 %	514.00	0.0 %
Insurance Property-Maint Exp	0.00	0.0 %	121,306.00	5.4 %
TOTAL PROPERTY LEASE MAINT EXPENSES	31,876.99	26.8 %	440,555.31	19.5 %

*1 Month Ended
September 30, 2025*

*9 Months Ended
September 30, 2025*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	56.28	0.0 %	421.16	0.0 %
Rigging Loft-Water Exp	41.23	0.0 %	377.52	0.0 %
Tichenor-Water Exp	1,103.07	0.9 %	8,735.64	0.4 %
Park-Water Exp	2,587.76	2.2 %	11,091.83	0.5 %
212 Cascade-Electricity Exp	221.73	0.2 %	2,119.43	0.1 %
Rigging Loft-Electricity Exp	212.75	0.2 %	3,632.81	0.2 %
Tichenor Bldg-Electricity Exp	1,193.36	1.0 %	9,528.40	0.4 %
Parks & Grounds-Electricity Exp	252.60	0.2 %	2,381.24	0.1 %
Coyote Ridge Street Lights	0.00	0.0 %	750.53	0.0 %
WRBP-Electricity Exp	158.15	0.1 %	1,584.87	0.1 %
212 Cascade Ave-Sewer Exp	161.37	0.1 %	1,316.10	0.1 %
Rigging Loft-Sewer Exp	140.92	0.1 %	1,256.84	0.1 %
Tichenor Bldg-Sewer Exp	3,106.22	2.6 %	23,648.08	1.0 %
Parks & Grounds-Sewer Exp	463.90	0.4 %	4,195.80	0.2 %
Parks & Grounds-Garbage Exp	325.40	0.3 %	1,889.25	0.1 %
Tichenor Bldg-Nat Gas Exp	213.79	0.2 %	3,259.96	0.1 %
TOTAL PROPERTY UTILITY EXPENSES	10,238.53	8.6 %	76,189.46	3.4 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	450.00	0.4 %	5,364.86	0.2 %
Leasehold Taxes Expense	0.00	0.0 %	91,215.74	4.0 %
TOTAL OTHER PROPERTY EXPENSES	450.00	0.4 %	96,580.60	4.3 %

DEBT REDEMPTION-PRINCIPAL

Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.67	3.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	67,666.67	3.0 %

GENERAL PROJECTS EXPENSES

New Construction	0.00	0.0 %	247,000.00	10.9 %
NB PARCEL Cascades Bus Park	5,344.75	4.5 %	240,978.36	10.6 %
TOTAL GENERAL PROJECTS EXPENSES	5,344.75	4.5 %	487,978.36	21.6 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	0.0 %	3,504.45	0.2 %
Equipment Purchase	0.00	0.0 %	29,231.00	1.3 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	32,735.45	1.4 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,816.77	8.3 %	88,237.78	3.9 %
Payroll Tax-Administrative Exp	833.61	0.7 %	7,614.92	0.3 %
Worker's Comp-Admin Exp	0.00	0.0 %	366.86	0.0 %
Unemployment-Admin Exp	0.00	0.0 %	159.03	0.0 %
PERS Retirement-Admin Exp	547.78	0.5 %	7,182.40	0.3 %
Health Insur-Admin Exp	1,076.01	0.9 %	9,684.09	0.4 %
VEBA-Admin Exp	210.00	0.2 %	1,890.00	0.1 %
Paid Family Medical Leave Exp	0.00	0.0 %	1,572.42	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,484.17	10.5 %	116,707.50	5.2 %

	<i>1 Month Ended</i> <i>September 30, 2025</i>		<i>9 Months Ended</i> <i>September 30, 2025</i>	
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	225.00	0.2 %	3,487.50	0.2 %
Professional Serv-Gen Admin	9,036.50	7.6 %	82,268.13	3.6 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	<u>9,261.50</u>	<u>7.8 %</u>	<u>85,755.63</u>	<u>3.8 %</u>
G & A EXPENSES				
Legal Fees-G&A Exp	1,548.00	1.3 %	7,242.66	0.3 %
Office Supplies-G&A Exp	19.43	0.0 %	336.67	0.0 %
Admin Travel-G&A Exp	510.00	0.4 %	2,900.45	0.1 %
Professional Develop-G&A Exp	0.00	0.0 %	2,010.00	0.1 %
Legal Advertising-G&A Exp	0.00	0.0 %	28.10	0.0 %
Marketing Advertising-G&A Exp	507.38	0.4 %	1,326.98	0.1 %
Membership/Dues-G&A Exp	(96.29)	-0.1 %	24,634.80	1.1 %
Administrative-G&A Exp	189.27	0.2 %	2,690.83	0.1 %
Bank Fees-G&A Exp	23.80	0.0 %	908.56	0.0 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	50.00	0.0 %
Publications-G&A Exp	30.00	0.0 %	30.00	0.0 %
Postage-G&A Exp	162.00	0.1 %	162.00	0.0 %
Safety Program-G&A Exp	0.00	0.0 %	1,253.39	0.1 %
State Use Tax-G&A Exp	0.00	0.0 %	2,452.77	0.1 %
Telecommunications-G&A Exp	318.11	0.3 %	2,512.52	0.1 %
IT- G&A Exp	0.00	0.0 %	721.71	0.0 %
TOTAL G & A EXPENSES	<u>3,211.70</u>	<u>2.7 %</u>	<u>49,261.44</u>	<u>2.2 %</u>
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	483.00	0.4 %	4,991.00	0.2 %
Commissioners Salaries	1,080.00	0.9 %	9,720.00	0.4 %
Payroll Taxes-Commissioners	36.94	0.0 %	381.79	0.0 %
Health Ins-Commissioners	514.80	0.4 %	4,633.20	0.2 %
TOTAL COMMISSIONERS EXPENSES	<u>2,114.74</u>	<u>1.8 %</u>	<u>19,725.99</u>	<u>0.9 %</u>
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	3,383.33	0.1 %
TOTAL NON-OPERATING EXPENSES	<u>0.00</u>	<u>0.0 %</u>	<u>3,383.33</u>	<u>0.1 %</u>
TOTAL Expenditures	<u>75,142.70</u>	<u>63.2 %</u>	<u>1,480,152.72</u>	<u>65.4 %</u>
Excess of Revenue over Expenditures	<u>43,762.27</u>	<u>36.8 %</u>	<u>783,237.96</u>	<u>34.6 %</u>

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

	<i>9 Months Ended September 30, 2025</i>	<i>9 Months Ended September 30, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	44,923.35	16,800.00	28,123.35	167.4 %
Ins Reimbursement - Landing Dock	2,356.14	0.00	2,356.14	
TOTAL STEVENSON LANDING REVENUES	47,279.49	16,800.00	30,479.49	181.4 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	339,228.60	1,591,500.00	(1,252,271.40)	-78.7 %
TOTAL PROJECT GRANT REVENUES	339,228.60	1,591,500.00	(1,252,271.40)	-78.7 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	8,942.95	8,547.00	395.95	4.6 %
Rigging Loft-Elect Reimb	1,326.95	1,422.00	(95.05)	-6.7 %
Tichenor Bldg-Sewer Reimb	21,885.31	16,006.00	5,879.31	36.7 %
Tichenor Bldg-Nat Gas Reimb	3,361.09	5,386.00	(2,024.91)	-37.6 %
Beacon Rock-Prop Ins Reimb	2,028.88	2,175.00	(146.12)	-6.7 %
Discovery 1-Prop Ins Reimb	7,766.72	8,442.72	(676.00)	-8.0 %
Teitzel-Prop Ins Reimb	8,623.79	7,344.00	1,279.79	17.4 %
Old Saloon-Prop Ins Reimb	930.42	1,011.78	(81.36)	-8.0 %
Rigging Loft-Prop Ins Reimb	544.22	591.75	(47.53)	-8.0 %
Skye Bldg-Prop Ins Reimb	4,470.36	910.53	3,559.83	391.0 %
Riverpoint Bldg-Prop Ins Reimb	15,394.02	13,584.78	1,809.24	13.3 %
Tichenor Bldg-Prop Ins Reimb	8,786.48	8,406.00	380.48	4.5 %
TOTAL PROPERTY LEASE USER CHARGES	84,061.19	73,827.56	10,233.63	13.9 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,000.00	0.00	5,000.00	
Discovery I Building	130,900.98	115,607.25	15,293.73	13.2 %
Teitzel Building (Discovery 2)	95,706.93	94,303.53	1,403.40	1.5 %
212 SW Cascade Ave	900.00	900.00	0.00	
Old Saloon Building	15,079.05	13,882.50	1,196.55	8.6 %
Rigging Loft (Red Barn)	7,706.16	7,562.25	143.91	1.9 %
Skye Bldg	9,490.61	11,082.78	(1,592.17)	-14.4 %
Riverpoint Bldg (Stev Ind)	221,481.54	203,758.47	17,723.07	8.7 %
Cascades Business Park - Ground lease	492,087.97	19,478.25	472,609.72	2426.3 %
Park Rentals	5,069.90	0.00	5,069.90	
Wind River Business Park	11,694.11	0.00	11,694.11	
TOTAL PROP LEASE REVENUE	995,117.25	466,575.03	528,542.22	113.3 %

	<i>9 Months Ended September 30, 2025</i>	<i>9 Months Ended September 30, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	24,296.49	17,577.00	6,719.49	38.2 %
Tichenor Suite #45	21,690.15	15,997.50	5,692.65	35.6 %
Fiber Lease Revenue	1,440.00	1,620.00	(180.00)	-11.1 %
Tichenor Suite #50	18,084.33	17,747.28	337.05	1.9 %
Tichenor Suite #60	10,117.92	10,512.72	(394.80)	-3.8 %
Tichenor Suite #65	19,648.44	19,281.78	366.66	1.9 %
Tichenor Suite #70	17,440.95	16,017.03	1,423.92	8.9 %
Tichenor Suite #85	21,252.06	20,855.97	396.09	1.9 %
Tichenor Suite #90	9,809.75	6,680.97	3,128.78	46.8 %
Tichenor Suite #105	21,252.06	20,855.97	396.09	1.9 %
Tichenor Suite #110	20,179.35	19,802.97	376.38	1.9 %
TOTAL TICHENOR LEASE REVENUE	185,211.50	166,949.19	18,262.31	10.9 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	85,925.18	73,209.78	12,715.40	17.4 %
Int on Past Due Balances	502.82	0.00	502.82	
Misc Operating Revenue	123,218.45	7,499.97	115,718.48	1542.9 %
TOTAL OTHER MISC LEASE REV	209,646.45	80,709.75	128,936.70	159.8 %
OTHER NONREVENUE				
Tenant Security Deposits	2,983.04	0.00	2,983.04	
TOTAL OTHER NONREVENUE	2,983.04	0.00	2,983.04	
NON-OPERATING REVENUES				
Investment Interest-MMA	126,095.98	18,749.97	107,346.01	572.5 %
Property Tax Revenues	228,314.73	238,044.00	(9,729.27)	-4.1 %
PILT Fish & Wildlife Tax Rev	282.58	0.00	282.58	
DNR PILT NAP/NRCA Rev	5,330.56	750.00	4,580.56	610.7 %
Private Timber Harvest Tax Rev	11,624.31	11,333.34	290.97	2.6 %
Leasehold Tax from State	2,561.81	750.00	1,811.81	241.6 %
Other Non-Operating Revenues	25,653.19	0.00	25,653.19	
TOTAL NON-OPERATING REVENUES	399,863.16	269,627.31	130,235.85	48.3 %
TOTAL Revenue	2,263,390.68	2,665,988.84	(402,598.16)	-15.1 %

	<i>9 Months Ended September 30, 2025</i>	<i>9 Months Ended September 30, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEV 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	1,467.46	1,422.00	(45.46)	-3.2 %
Stev Landing-Util-Water Exp	1,138.89	2,724.75	1,585.86	58.2 %
TOTAL STEV LANDING EXPENSES	2,812.98	4,146.75	1,333.77	32.2 %
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	157,528.55	158,181.00	652.45	0.4 %
Overtime-Maint Exp	0.00	6,580.53	6,580.53	100.0 %
Payroll Tax-Maint Exp	12,414.31	12,617.00	202.69	1.6 %
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	12,599.04	15,316.47	2,717.43	17.7 %
Health Ins-Maint Exp	51,436.44	51,436.53	0.09	0.0 %
VEBA-Maint Exp	5,670.00	5,670.00	0.00	
Outside Services-Maint Exp	0.00	375.03	375.03	100.0 %
BRGC Supplies-Maint Exp	0.00	749.97	749.97	100.0 %
Discovery I Sup-Maint Exp	51.65	1,500.03	1,448.38	96.6 %
Teitzel Sup-Maint Exp	9,585.61	7,499.97	(2,085.64)	-27.8 %
Evergreen Bldg Sup-Maint Exp	0.00	7,499.97	7,499.97	100.0 %
212 Cascade Ave Sup-Maint Exp	2,919.15	3,150.00	230.85	7.3 %
Old Saloon Supplies-Maint Exp	2,036.96	749.97	(1,286.99)	-171.6 %
Rigging Loft Sup-Maint Exp	60.46	1,125.00	1,064.54	94.6 %
Skye Bldg Supplies-Maint Exp	227.89	3,750.03	3,522.14	93.9 %
Riverpoint Bldg Sup-Maint Exp	5,305.58	4,875.03	(430.55)	-8.8 %
Tichenor Supplies-Maint Exp	6,584.61	11,250.00	4,665.39	41.5 %
Park Bathrooms and Grounds- Maint Exp	2,351.22	5,249.97	2,898.75	55.2 %
Park Grnds Supplies-Maint Exp	12,968.84	19,500.00	6,531.16	33.5 %
21 Cascade Supplies-Maint Exp	0.00	150.03	150.03	100.0 %
Shop Bldg Supplies-Maint Exp	1,215.13	2,625.03	1,409.90	53.7 %
Vacant Lands Sup-Maint Exp	23.50	150.03	126.53	84.3 %
WRBP Sup-Maint Exp	16,279.07	6,000.03	(10,279.04)	-171.3 %
Cascades Bus Park Sup-Maint Exp	0.00	749.97	749.97	100.0 %
Boat Launch Supplies-Maint Exp	49.45	749.97	700.52	93.4 %
Tools-Maint Exp	275.95	3,375.00	3,099.05	91.8 %
Janitorial Supplies-Maint Exp	34.00	1,500.03	1,466.03	97.7 %
Fuel-Maint Exp	6,483.55	9,000.00	2,516.45	28.0 %
Automotive-Maint Exp	1,204.24	1,950.03	745.79	38.2 %
Uniforms-Maint Exp	697.91	749.97	52.06	6.9 %
Machinery & Equipment-Maint Exp	2,507.89	2,625.03	117.14	4.5 %
Equip Rentals-Maint Exp	0.00	749.97	749.97	100.0 %
Profess Develop-Maint Exp	514.00	0.00	(514.00)	
Insurance Property-Maint Exp	121,306.00	140,000.00	18,694.00	13.4 %
TOTAL PROPERTY LEASE MAINT EXPENSES	440,555.31	495,971.59	55,416.28	11.2 %

	<i>9 Months Ended September 30, 2025</i>	<i>9 Months Ended September 30, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	421.16	432.00	10.84	2.5 %
Rigging Loft-Water Exp	377.52	405.00	27.48	6.8 %
Tichenor-Water Exp	8,735.64	10,055.00	1,319.36	13.1 %
Park-Water Exp	11,091.83	8,344.00	(2,747.83)	-32.9 %
212 Cascade-Electricity Exp	2,119.43	2,156.00	36.57	1.7 %
Rigging Loft-Electricity Exp	3,632.81	3,161.00	(471.81)	-14.9 %
Tichenor Bldg-Electricity Exp	9,528.40	9,337.00	(191.40)	-2.0 %
Parks & Grounds-Electricity Exp	2,381.24	2,515.00	133.76	5.3 %
Coyote Ridge Street Lights	750.53	0.00	(750.53)	
WRBP-Electricity Exp	1,584.87	2,250.00	665.13	29.6 %
212 Cascade Ave-Sewer Exp	1,316.10	1,437.00	120.90	8.4 %
Rigging Loft-Sewer Exp	1,256.84	1,500.03	243.19	16.2 %
Tichenor Bldg-Sewer Exp	23,648.08	18,831.00	(4,817.08)	-25.6 %
Parks & Grounds-Sewer Exp	4,195.80	3,733.00	(462.80)	-12.4 %
Parks & Grounds-Garbage Exp	1,889.25	1,940.00	50.75	2.6 %
Tichenor Bldg-Nat Gas Exp	3,259.96	5,387.00	2,127.04	39.5 %
TOTAL PROPERTY UTILITY EXPENSES	76,189.46	71,483.03	(4,706.43)	-6.6 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	5,364.86	0.00	(5,364.86)	
Leasehold Taxes Expense	91,215.74	81,344.25	(9,871.49)	-12.1 %
TOTAL OTHER PROPERTY EXPENSES	96,580.60	81,344.25	(15,236.35)	-18.7 %
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	240,978.36	368,000.00	127,021.64	34.5 %
NB PARCEL- EPA Grant	0.00	800,000.00	800,000.00	100.0 %
NB PARCEL - State Appropriation	0.00	646,668.00	646,668.00	100.0 %
Maintenance-Capital Repairs	0.00	25,000.00	25,000.00	100.0 %
TOTAL GENERAL PROJECTS EXPENSES	487,978.36	2,004,668.00	1,516,689.64	75.7 %
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 %
TICHENOR BLDG-REMODEL-PORT	0.00	40,000.00	40,000.00	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>9 Months Ended September 30, 2025</i>	<i>9 Months Ended September 30, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	88,237.78	88,350.75	112.97	0.1 %
Payroll Tax-Administrative Exp	7,614.92	6,759.00	(855.92)	-12.7 %
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	7,182.40	8,442.00	1,259.60	14.9 %
Health Insur-Admin Exp	9,684.09	9,684.00	(0.09)	0.0 %
VEBA-Admin Exp	1,890.00	1,890.00	0.00	
Paid Family Medical Leave Exp	1,572.42	1,950.00	377.58	19.4 %
TOTAL SALARIES & BENEFITS-ADMIN	116,707.50	117,668.25	960.75	0.8 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	3,487.50	4,500.00	1,012.50	22.5 %
Professional Serv-Gen Admin	82,268.13	81,328.50	(939.63)	-1.2 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	85,755.63	85,828.50	72.87	0.1 %
G & A EXPENSES				
Legal Fees-G&A Exp	7,242.66	11,250.00	4,007.34	35.6 %
Office Supplies-G&A Exp	336.67	4,050.00	3,713.33	91.7 %
Equipment-G&A Exp	0.00	749.97	749.97	100.0 %
Promotional Hosting-G&A Exp	0.00	2,250.00	2,250.00	100.0 %
Admin Travel-G&A Exp	2,900.45	8,500.00	5,599.55	65.9 %
Professional Develop-G&A Exp	2,010.00	3,835.00	1,825.00	47.6 %
Legal Advertising-G&A Exp	28.10	2,250.00	2,221.90	98.8 %
Marketing Advertising-G&A Exp	1,326.98	7,499.97	6,172.99	82.3 %
Membership/Dues-G&A Exp	24,634.80	20,120.00	(4,514.80)	-22.4 %
Administrative-G&A Exp	2,690.83	3,375.00	684.17	20.3 %
Bank Fees-G&A Exp	908.56	749.97	(158.59)	-21.1 %
Marketing & Eco Dev-G&A Exp	50.00	150.03	100.03	66.7 %
Publications-G&A Exp	30.00	50.00	20.00	40.0 %
Postage-G&A Exp	162.00	250.00	88.00	35.2 %
Safety Program-G&A Exp	1,253.39	749.97	(503.42)	-67.1 %
State Use Tax-G&A Exp	2,452.77	3,750.00	1,297.23	34.6 %
Miscellaneous-G&A Exp	0.00	74.97	74.97	100.0 %
Telecommunications-G&A Exp	2,512.52	3,750.03	1,237.51	33.0 %
IT- G&A Exp	721.71	4,500.00	3,778.29	84.0 %
TOTAL G & A EXPENSES	49,261.44	77,904.91	28,643.47	36.8 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	4,991.00	9,173.97	4,182.97	45.6 %
Commissioners Salaries	9,720.00	9,720.00	0.00	
Payroll Taxes-Commissioners	381.79	1,464.03	1,082.24	73.9 %
Health Ins-Commissioners	4,633.20	4,878.00	244.80	5.0 %
TOTAL COMMISSIONERS EXPENSES	19,725.99	25,236.00	5,510.01	21.8 %
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	1,480,152.72	3,130,757.28	1,650,604.56	52.7 %
Excess of Revenue over Expenditures	783,237.96	(464,768.44)	1,248,006.40	268.5 %