

PORT OF SKAMANIA COUNTY

December 2025

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
January 20, 2026

Summary

2025 ended with revenues and expenses closely aligned with projections. December's budget performance continues to be as expected. Capital projects remain slow-moving, resulting in minimal related revenues and expenditures. Major budget variances are due to the slow-moving capital projects at Cascades Business Park and the pre-paid cell tower rent.

Cascades Business Park Projects

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

EPA - \$959,752 – This is a federal appropriation for infrastructure construction at Cascades Business Park. The NEPA still in progress. The construction RFP is being developed. Posting will happen after all requirements are met.

We are continuing to work with the City of North Bonneville to finish the Cascades Business Park permitting. The EPA and State of Washington are reviewing the construction bid documents to make sure we have included all their requirements. North Bonneville Planning Commission sent their approved site plan permit to City Council. After the council's approves the permit, there will be a 30 day comment period.

Notable income December

\$ 21,302.30	◇	Property tax received
		◇ Property tax revenue received YTD \$368,268
		◇ The 2025 budgeted property tax revenue is \$374,863.
\$ 15,412.60	◇	LGIP interest income
\$ 6,675.00	◇	WRBP expense reimbursement - Skamania County
\$ 303.95	◇	DNR PILT
\$ 7,118.03	◇	Private Timber Tax
\$ 798.76	◇	Leasehold Tax from the State
\$ 15,000.00	◇	City of Stevenson - TAC Grant funding (Parks and Water)

Notable expenses December

\$ 788.94	◇	Teitzel (Janitorial and Yard Maintenance Supplies)
\$ 3,787.56	◇	Parks (Christmas lights and decorations)
\$ 19,000.00	◇	Final payment to Energy NW for EV charging station
\$ 997.50	◇	PBS Engineering - Cascades Business Park
\$ 2,389.46	◇	Sage Accounting Software - Annual Subscription
\$ 1,877.85	◇	State Auditor - 2023-2024 Audit

Delinquent Account Aging as of 01/13/2026

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
Knucklebusters					\$ 5,372.54	\$ 5,372.54
Skunk Bros	\$ 3,864.21	\$ 4,236.76				\$ 8,100.97

Accounts Receivable Update

- **Knucklebusters:** Staff is continuing to work with the former tenant
- **Skunk Bros:** Staff is working with the tenant to bring the account current.

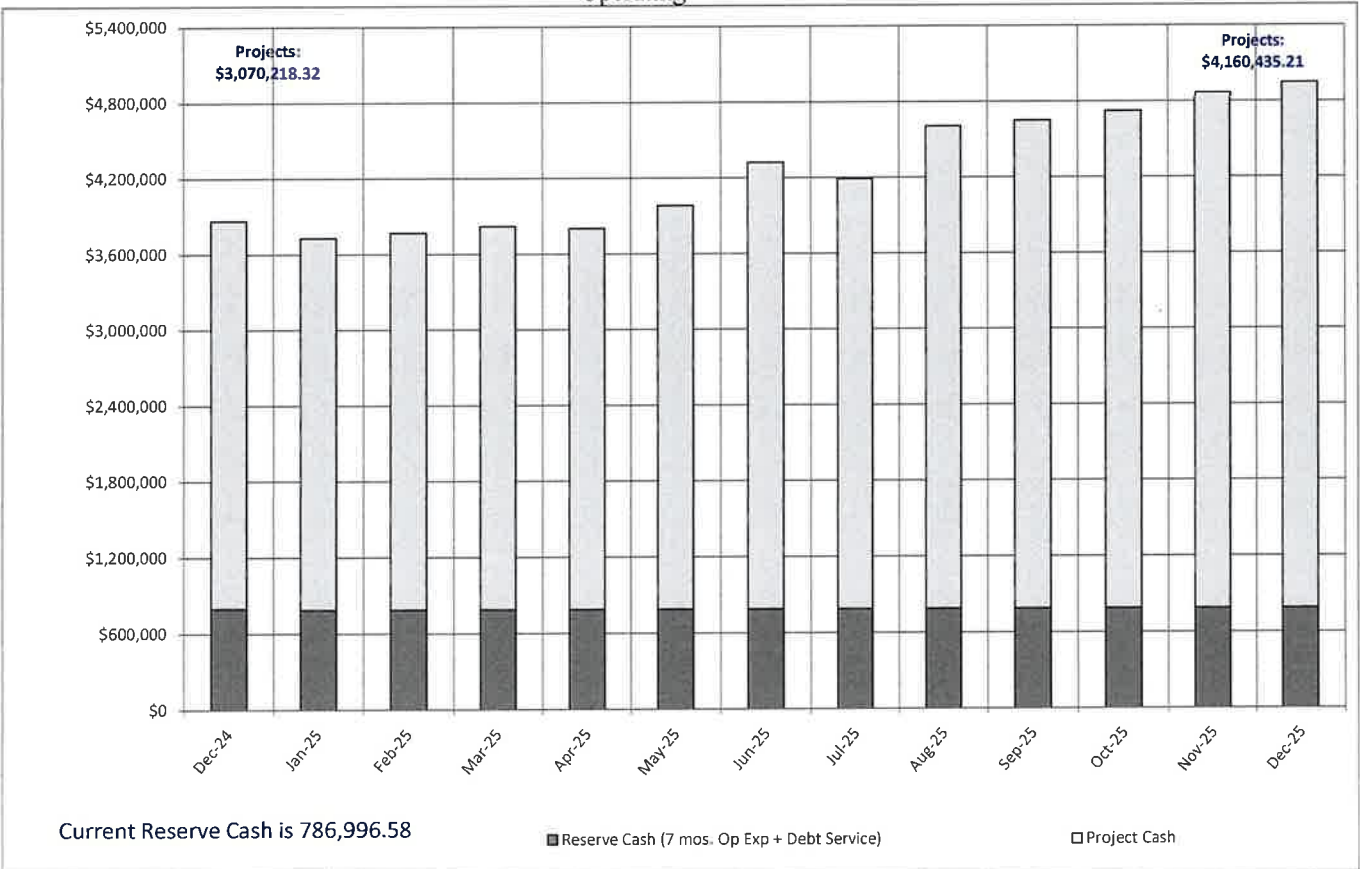
Port of Skamania County

Statement of Assets & Liabilities

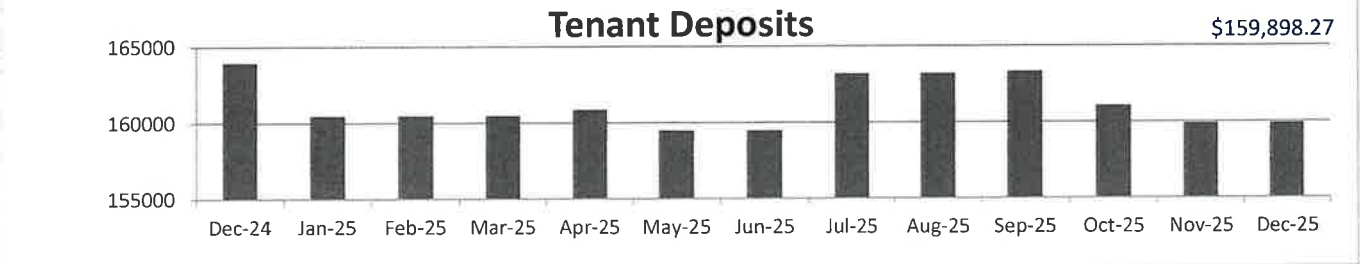
As of: December 31, 2025

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

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*December
– 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, December 2025 - current month, Consolidated by account

	<i>12 Months Ended December 31, 2025</i>	<i>12 Months Ended December 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	57,801.49	24,000.00	33,801.49
CAPITAL CONTRIBUTIONS (Grants)	339,228.60	2,222,752.00	(1,883,523.40)
PROPERTY REVENUES	1,544,796.58	944,698.00	600,098.58
OTHER LEASE REVENUES/MISC	311,872.19	107,613.00	204,259.19
NONREVENUE (Loans,other)	9,874.07	0.00	9,874.07
NON-OPERATING REVENUES	585,533.37	418,863.00	166,670.37
TOTAL Revenue	2,849,106.30	3,717,926.00	(868,819.70)
Expenditures			
MARINE TERMINAL EXPENSES	3,300.40	5,721.00	2,420.60
PROPERTY EXPENSES	777,265.02	816,672.00	39,406.98
NONEXPENSE (Loans,Proj,other)	613,852.98	2,650,075.00	2,036,222.02
GENERAL & ADMIN EXPENSES	333,848.63	370,639.00	36,790.37
COMMISSIONERS EXPENSES	27,677.94	33,648.00	5,970.06
NON-OPERATING EXPENSES	14,094.03	23,383.00	9,288.97
TOTAL Expenditures	1,770,039.00	3,900,138.00	2,130,099.00
Excess of Revenue over Expenditures	1,079,067.30	(182,212.00)	1,261,279.30

Port of Skamania County
December Monthly Statement of Revenue & Expenditures

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	0.00	5,682.41	9,064.15	10,931.63	5,276.44
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00	0.00	0.00
PROPERTY REVENUES	106,976.33	92,138.12	96,445.35	92,860.79	69,734.86
OTHER MISC RENTAL/LEASE REV	23,005.38	34,000.64	10,999.66	11,811.38	7,810.97
NONREVENUE (Loans,other)	410.29	8,463.00	0.00	343.42	500.00
NON-OPERATING REVENUES	50,308.71	94,237.82	36,423.54	21,642.45	29,045.80
TOTAL Revenue	180,700.71	234,521.99	152,932.70	137,589.67	112,368.07
Expenditures					
MARINE TERMINAL EXPENSES	165.47	758.50	1,762.45	2,683.22	2,429.87
PROPERTY EXPENSES	41,600.89	37,908.09	42,589.63	37,394.03	45,795.29
NONEXPENSE (Loans,Proj,other)	19,997.50	52,248.18	3,534.47	16,546.91	38,632.77
GENERAL & ADMIN EXPENSES	20,740.36	30,436.72	34,649.16	30,295.01	28,373.63
COMMISSIONERS EXPENSES	3,722.45	2,071.24	1,741.41	2,159.23	2,010.82
NON-OPERATING EXPENSES	10,710.70	0.00	4,697.16	417.27	4,549.74
TOTAL Expenditures	96,937.37	123,422.73	88,974.28	89,495.67	121,792.12
Excess of Revenue over Expenditures	83,763.34	111,099.26	63,958.42	48,094.00	(9,424.05)

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

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	57,801.49	29,468.57	95,021.10	145,040.49	34,069.19
CAPITAL CONTRIBUTIONS (Grants)	339,228.60	81,480.93	135,538.23	215,589.94	100,300.00
PROPERTY REVENUES	1,544,796.58	1,138,515.28	1,129,386.89	969,127.25	875,109.84
OTHER MISC RENTAL/LEASE REV	311,872.19	149,561.78	227,690.03	119,581.99	111,969.68
NONREVENUE (Loans,other)	9,874.07	16,637.52	849.99	6,843.72	6,642.00
NON-OPERATING REVENUES	585,533.37	1,283,791.85	492,240.36	406,637.61	639,773.18
TOTAL Revenue	2,849,106.30	2,699,455.93	2,080,726.60	1,862,821.00	1,767,863.89
Expenditures					
MARINE TERMINAL EXPENSES	3,300.40	12,462.51	27,569.21	41,992.59	23,599.29
PROPERTY EXPENSES	777,265.02	759,095.69	805,941.96	612,523.79	611,198.63
NONEXPENSE (Loans,Proj,other)	613,852.98	430,107.71	594,334.36	431,735.29	345,801.81
GENERAL & ADMIN EXPENSES	333,848.63	299,537.52	298,417.50	320,369.93	284,103.82
COMMISSIONERS EXPENSES	27,677.94	25,112.26	21,310.31	22,465.95	23,854.27
NON-OPERATING EXPENSES	14,094.03	14,359.99	17,755.74	14,203.09	21,795.98
TOTAL Expenditures	1,770,039.00	1,540,675.68	1,765,329.08	1,443,290.64	1,310,353.80
Excess of Revenue over Expenditures	1,079,067.30	1,158,780.25	315,397.52	419,530.36	457,510.09

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

	<i>1 Month Ended</i> <i>December 31, 2025</i>		<i>12 Months Ended</i> <i>December 31, 2025</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	0.0 %	54,257.35	1.9 %
Ins Reimbursement - Landing Dock	0.00	0.0 %	3,544.14	0.1 %
TOTAL STEVENSON LANDING REVENUES	0.00	0.0 %	57,801.49	2.0 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	339,228.60	11.9 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	339,228.60	11.9 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	952.45	0.5 %	12,470.04	0.4 %
Rigging Loft-Elect Reimb	93.72	0.1 %	1,983.14	0.1 %
Tichenor Bldg-Sewer Reimb	2,667.00	1.5 %	31,743.14	1.1 %
Tichenor Bldg-Nat Gas Reimb	195.89	0.1 %	3,991.68	0.1 %
Beacon Rock-Prop Ins Reimb	0.00	0.0 %	2,436.76	0.1 %
Discovery 1-Prop Ins Reimb	938.08	0.5 %	10,580.96	0.4 %
Teitzel-Prop Ins Reimb	1,041.63	0.6 %	11,748.68	0.4 %
Old Saloon-Prop Ins Reimb	224.84	0.1 %	1,267.68	0.0 %
Rigging Loft-Prop Ins Reimb	65.74	0.0 %	741.44	0.0 %
Skye Bldg-Prop Ins Reimb	112.42	0.1 %	4,807.62	0.2 %
Riverpoint Bldg-Prop Ins Reimb	3,280.52	1.8 %	22,699.72	0.8 %
Tichenor Bldg-Prop Ins Reimb	1,063.62	0.6 %	11,769.53	0.4 %
TOTAL PROPERTY LEASE USER CHARGES	10,635.91	5.9 %	116,240.39	4.1 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	0.00	0.0 %	6,000.00	0.2 %
Discovery I Building	14,543.21	8.0 %	174,520.61	6.1 %
Teitzel Building (Discovery 2)	10,096.30	5.6 %	127,143.71	4.5 %
212 SW Cascade Ave	100.00	0.1 %	1,200.00	0.0 %
Old Saloon Building	2,225.80	1.2 %	18,862.02	0.7 %
Rigging Loft (Red Barn)	856.24	0.5 %	10,274.88	0.4 %
Skye Bldg	1,568.57	0.9 %	14,196.32	0.5 %
Riverpoint Bldg (Stev Ind)	43,847.66	24.3 %	318,395.04	11.2 %
Cascades Business Park - Ground lease	0.00	0.0 %	492,087.97	17.3 %
Park Rentals	14.00	0.0 %	5,093.90	0.2 %
Wind River Business Park	6,675.00	3.7 %	18,368.11	0.6 %
TOTAL PROP LEASE REVENUE	79,926.78	44.2 %	1,186,142.56	41.6 %

*1 Month Ended
December 31, 2025*

*12 Months Ended
December 31, 2025*

TICHENOR LEASE REVENUE

Tichenor Suite #40	585.93	0.3 %	29,973.92	1.1 %
Tichenor Suite #45	2,877.24	1.6 %	28,935.21	1.0 %
Fiber Lease Revenue	180.00	0.1 %	1,980.00	0.1 %
Tichenor Suite #50	2,009.37	1.1 %	24,112.44	0.8 %
Tichenor Suite #60	0.00	0.0 %	13,912.14	0.5 %
Tichenor Suite #65	511.38	0.3 %	22,431.60	0.8 %
Tichenor Suite #70	1,658.35	0.9 %	23,920.86	0.8 %
Tichenor Suite #85	2,361.34	1.3 %	28,336.08	1.0 %
Tichenor Suite #90	1,626.54	0.9 %	13,569.50	0.5 %
Tichenor Suite #105	2,361.34	1.3 %	28,336.08	1.0 %
Tichenor Suite #110	2,242.15	1.2 %	26,905.80	0.9 %
TOTAL TICHENOR LEASE REVENUE	16,413.64	9.1 %	242,413.63	8.5 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	11,488.13	6.4 %	116,868.17	4.1 %
Int on Past Due Balances	0.00	0.0 %	502.82	0.0 %
Misc Operating Revenue	11,517.25	6.4 %	194,501.20	6.8 %
TOTAL OTHER MISC LEASE REV	23,005.38	12.7 %	311,872.19	10.9 %

OTHER NONREVENUE

Tenant Security Deposits	410.29	0.2 %	9,874.07	0.3 %
TOTAL OTHER NONREVENUE	410.29	0.2 %	9,874.07	0.3 %

NON-OPERATING REVENUES

Investment Interest-MMA	15,412.84	8.5 %	172,785.51	6.1 %
Property Tax Revenues	21,302.30	11.8 %	368,267.90	12.9 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	282.58	0.0 %
DNR PILT NAP/NRCA Rev	303.95	0.2 %	5,668.45	0.2 %
Private Timber Harvest Tax Rev	7,118.03	3.9 %	18,742.34	0.7 %
Leasehold Tax from State	798.76	0.4 %	3,360.57	0.1 %
Other Non-Operating Revenues	5,372.83	3.0 %	16,426.02	0.6 %
TOTAL NON-OPERATING REVENUES	50,308.71	27.8 %	585,533.37	20.6 %

TOTAL Revenue

	180,700.71	100.0 %	2,849,106.30	100.0 %
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***1 Month Ended
December 31, 2025***

***12 Months Ended
December 31, 2025***

Expenditures

STEVE LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	80.00	0.0 %
Stev Landing-Supplies	0.00	0.0 %	126.63	0.0 %
Stev Landing-Util-Electricity	165.47	0.1 %	1,954.88	0.1 %
Stev Landing-Util-Water Exp	0.00	0.0 %	1,138.89	0.0 %
TOTAL STEVE LANDING EXPENSES	165.47	0.1 %	3,300.40	0.1 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	0.00	0.0 %	800.00	0.0 %
BRGC/BNSF Property Agreement Exp	0.00	0.0 %	1,343.92	0.0 %
TOTAL OTHER PROPERTY LEASE OPS	0.00	0.0 %	2,143.92	0.1 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	17,796.77	9.8 %	211,072.52	7.4 %
Payroll Tax-Maint Exp	967.00	0.5 %	16,115.98	0.6 %
Worker's Comp-Maint Exp	0.00	0.0 %	10,520.69	0.4 %
Unemployment-Maint Exp	0.00	0.0 %	519.07	0.0 %
PERS Retirement-Maint Exp	926.85	0.5 %	15,480.40	0.5 %
Health Ins-Maint Exp	5,715.16	3.2 %	68,581.92	2.4 %
VEBA-Maint Exp	630.00	0.3 %	7,560.00	0.3 %
Discovery I Sup-Maint Exp	0.00	0.0 %	51.65	0.0 %
Teitzel Sup-Maint Exp	800.15	0.4 %	10,638.47	0.4 %
212 Cascade Ave Sup-Maint Exp	68.00	0.0 %	3,068.50	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 %	357.48	0.0 %
Riverpoint Bldg Sup-Maint Exp	0.00	0.0 %	5,305.58	0.2 %
Tichenor Supplies-Maint Exp	978.68	0.5 %	7,664.55	0.3 %
Park Bathrooms and Grounds- Maint Exp	292.20	0.2 %	4,193.81	0.1 %
Park Grnds Supplies-Maint Exp	3,806.94	2.1 %	20,433.37	0.7 %
Shop Bldg Supplies-Maint Exp	9.71	0.0 %	1,451.44	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	23.50	0.0 %
WRBP Sup-Maint Exp	0.00	0.0 %	20,603.24	0.7 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	68.89	0.0 %
Tools-Maint Exp	0.00	0.0 %	275.95	0.0 %
Janitorial Supplies-Maint Exp	0.00	0.0 %	34.00	0.0 %
Fuel-Maint Exp	598.84	0.3 %	8,440.79	0.3 %
Automotive-Maint Exp	112.14	0.1 %	2,192.07	0.1 %
Uniforms-Maint Exp	0.00	0.0 %	697.91	0.0 %
Machinery & Equipment-Maint Exp	891.98	0.5 %	3,567.44	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	4.3 %
TOTAL PROPERTY LEASE MAINT EXPENSES	33,594.42	18.6 %	542,836.64	19.1 %

*1 Month Ended
December 31, 2025*

*12 Months Ended
December 31, 2025*

PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	41.23	0.0 %	555.13	0.0 %
Rigging Loft-Water Exp	41.23	0.0 %	508.47	0.0 %
Tichenor-Water Exp	1,014.03	0.6 %	12,178.41	0.4 %
Park-Water Exp	780.03	0.4 %	14,313.79	0.5 %
212 Cascade-Electricity Exp	205.69	0.1 %	2,688.50	0.1 %
Rigging Loft-Electricity Exp	322.13	0.2 %	4,387.61	0.2 %
Tichenor Bldg-Electricity Exp	979.10	0.5 %	12,685.11	0.4 %
Parks & Grounds-Electricity Exp	267.19	0.1 %	3,144.95	0.1 %
Coyote Ridge Street Lights	0.00	0.0 %	750.53	0.0 %
WRBP-Electricity Exp	2.97	0.0 %	1,922.83	0.1 %
212 Cascade Ave-Sewer Exp	140.92	0.1 %	1,752.83	0.1 %
Rigging Loft-Sewer Exp	140.92	0.1 %	1,689.46	0.1 %
Tichenor Bldg-Sewer Exp	2,829.86	1.6 %	33,381.27	1.2 %
Parks & Grounds-Sewer Exp	433.81	0.2 %	5,535.82	0.2 %
Parks & Grounds-Garbage Exp	317.40	0.2 %	2,748.85	0.1 %
Tichenor Bldg-Nat Gas Exp	489.96	0.3 %	4,303.76	0.2 %
TOTAL PROPERTY UTILITY EXPENSES	8,006.47	4.4 %	102,547.32	3.6 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	0.00	0.0 %	10,659.47	0.4 %
Leasehold Taxes Expense	0.00	0.0 %	119,077.67	4.2 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	129,737.14	4.6 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.67	2.4 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	67,666.67	2.4 %
GENERAL PROJECTS EXPENSES				
New Construction	19,000.00	10.5 %	266,000.00	9.3 %
NB PARCEL Cascades Bus Park	997.50	0.6 %	247,450.86	8.7 %
TOTAL GENERAL PROJECTS EXPENSES	19,997.50	11.1 %	513,450.86	18.0 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	0.0 %	3,504.45	0.1 %
Equipment Purchase	0.00	0.0 %	29,231.00	1.0 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	32,735.45	1.1 %
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	12,818.11	7.1 %	120,689.41	4.2 %
Payroll Tax-Administrative Exp	634.54	0.4 %	9,916.66	0.3 %
Worker's Comp-Admin Exp	0.00	0.0 %	495.57	0.0 %
Unemployment-Admin Exp	0.00	0.0 %	179.53	0.0 %
PERS Retirement-Admin Exp	547.78	0.3 %	8,825.74	0.3 %
Health Insur-Admin Exp	1,076.01	0.6 %	12,912.12	0.5 %
VEBA-Admin Exp	210.00	0.1 %	2,520.00	0.1 %
Paid Family Medical Leave Exp	0.00	0.0 %	2,155.33	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	15,286.44	8.5 %	157,694.36	5.5 %

*1 Month Ended
December 31, 2025*

*12 Months Ended
December 31, 2025*

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	(7,782.85)	-4.3 %	7,331.25	0.3 %
Professional Serv-Gen Admin	9,036.50	5.0 %	109,377.63	3.8 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	1,253.65	0.7 %	116,708.88	4.1 %

G & A EXPENSES

Legal Fees-G&A Exp	216.00	0.1 %	9,563.84	0.3 %
Office Supplies-G&A Exp	2,389.46	1.3 %	2,838.72	0.1 %
Admin Travel-G&A Exp	0.30	0.0 %	3,998.39	0.1 %
Professional Develop-G&A Exp	0.00	0.0 %	2,085.00	0.1 %
Legal Advertising-G&A Exp	0.00	0.0 %	106.10	0.0 %
Marketing Advertising-G&A Exp	27.50	0.0 %	1,476.78	0.1 %
Membership/Dues-G&A Exp	569.15	0.3 %	25,311.64	0.9 %
Administrative-G&A Exp	771.88	0.4 %	4,249.11	0.1 %
Bank Fees-G&A Exp	22.86	0.0 %	1,146.28	0.0 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	125.00	0.0 %
Publications-G&A Exp	0.00	0.0 %	30.00	0.0 %
Postage-G&A Exp	0.00	0.0 %	257.75	0.0 %
Safety Program-G&A Exp	0.00	0.0 %	1,253.39	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	2,816.60	0.1 %
Telecommunications-G&A Exp	203.12	0.1 %	3,321.87	0.1 %
IT- G&A Exp	0.00	0.0 %	864.92	0.0 %
TOTAL G & A EXPENSES	4,200.27	2.3 %	59,445.39	2.1 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	644.00	0.4 %	6,601.00	0.2 %
Commissioners Salaries	2,514.39	1.4 %	14,394.39	0.5 %
Payroll Taxes-Commissioners	49.26	0.0 %	504.95	0.0 %
Health Ins-Commissioners	514.80	0.3 %	6,177.60	0.2 %
TOTAL COMMISSIONERS EXPENSES	3,722.45	2.1 %	27,677.94	1.0 %

NON-OPERATING EXPENSES

Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	3,383.33	0.1 %
State Audit	10,710.70	5.9 %	10,710.70	0.4 %
TOTAL NON-OPERATING EXPENSES	10,710.70	5.9 %	14,094.03	0.5 %

TOTAL Expenditures

96,937.37	53.6 %	1,770,039.00	62.1 %
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Excess of Revenue over Expenditures

83,763.34	46.4 %	1,079,067.30	37.9 %
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Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, December 2025 - current month

	<i>12 Months Ended December 31, 2025</i>	<i>12 Months Ended December 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	54,257.35	24,000.00	30,257.35	126.1 %
Ins Reimbursement - Landing Dock	3,544.14	0.00	3,544.14	
TOTAL STEVENSON LANDING REVENUES	57,801.49	24,000.00	33,801.49	140.8 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	339,228.60	2,222,752.00	(1,883,523.40)	-84.7 %
TOTAL PROJECT GRANT REVENUES	339,228.60	2,222,752.00	(1,883,523.40)	-84.7 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	12,470.04	11,900.00	570.04	4.8 %
Rigging Loft-Elect Reimb	1,983.14	1,980.00	3.14	0.2 %
Tichenor Bldg-Sewer Reimb	31,743.14	22,287.00	9,456.14	42.4 %
Tichenor Bldg-Nat Gas Reimb	3,991.68	7,500.00	(3,508.32)	-46.8 %
Beacon Rock-Prop Ins Reimb	2,436.76	2,610.00	(173.24)	-6.6 %
Discovery 1-Prop Ins Reimb	10,580.96	11,257.00	(676.04)	-6.0 %
Teitzel-Prop Ins Reimb	11,748.68	9,792.00	1,956.68	20.0 %
Old Saloon-Prop Ins Reimb	1,267.68	1,349.00	(81.32)	-6.0 %
Rigging Loft-Prop Ins Reimb	741.44	789.00	(47.56)	-6.0 %
Skye Bldg-Prop Ins Reimb	4,807.62	1,214.00	3,593.62	296.0 %
Riverpoint Bldg-Prop Ins Reimb	22,699.72	18,113.00	4,586.72	25.3 %
Tichenor Bldg-Prop Ins Reimb	11,769.53	11,208.00	561.53	5.0 %
TOTAL PROPERTY LEASE USER CHARGES	116,240.39	99,999.00	16,241.39	16.2 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	6,000.00	0.00	6,000.00	
Discovery I Building	174,520.61	154,143.00	20,377.61	13.2 %
Teitzel Building (Discovery 2)	127,143.71	125,738.00	1,405.71	1.1 %
212 SW Cascade Ave	1,200.00	1,200.00	0.00	
Old Saloon Building	18,862.02	18,510.00	352.02	1.9 %
Rigging Loft (Red Barn)	10,274.88	10,083.00	191.88	1.9 %
Skye Bldg	14,196.32	14,777.00	(580.68)	-3.9 %
Riverpoint Bldg (Stev Ind)	318,395.04	271,678.00	46,717.04	17.2 %
Cascades Business Park - Ground lease	492,087.97	25,971.00	466,116.97	1794.8 %
Park Rentals	5,093.90	0.00	5,093.90	
Wind River Business Park	18,368.11	0.00	18,368.11	
TOTAL PROP LEASE REVENUE	1,186,142.56	622,100.00	564,042.56	90.7 %

	<i>12 Months Ended December 31, 2025</i>	<i>12 Months Ended December 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	29,973.92	23,436.00	6,537.92	27.9 %
Tichenor Suite #45	28,935.21	21,330.00	7,605.21	35.7 %
Fiber Lease Revenue	1,980.00	2,160.00	(180.00)	-8.3 %
Tichenor Suite #50	24,112.44	23,663.00	449.44	1.9 %
Tichenor Suite #60	13,912.14	14,017.00	(104.86)	-0.7 %
Tichenor Suite #65	22,431.60	25,709.00	(3,277.40)	-12.7 %
Tichenor Suite #70	23,920.86	21,356.00	2,564.86	12.0 %
Tichenor Suite #85	28,336.08	27,808.00	528.08	1.9 %
Tichenor Suite #90	13,569.50	8,908.00	4,661.50	52.3 %
Tichenor Suite #105	28,336.08	27,808.00	528.08	1.9 %
Tichenor Suite #110	26,905.80	26,404.00	501.80	1.9 %
TOTAL TICHENOR LEASE REVENUE	242,413.63	222,599.00	19,814.63	8.9 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	116,868.17	97,613.00	19,255.17	19.7 %
Int on Past Due Balances	502.82	0.00	502.82	
Misc Operating Revenue	194,501.20	10,000.00	184,501.20	1845.0 %
TOTAL OTHER MISC LEASE REV	311,872.19	107,613.00	204,259.19	189.8 %
OTHER NONREVENUE				
Tenant Security Deposits	9,874.07	0.00	9,874.07	
TOTAL OTHER NONREVENUE	9,874.07	0.00	9,874.07	
NON-OPERATING REVENUES				
Investment Interest-MMA	172,785.51	25,000.00	147,785.51	591.1 %
Property Tax Revenues	368,267.90	374,863.00	(6,595.10)	-1.8 %
PILT Fish & Wildlife Tax Rev	282.58	0.00	282.58	
DNR PILT NAP/NRCA Rev	5,668.45	1,000.00	4,668.45	466.8 %
Private Timber Harvest Tax Rev	18,742.34	17,000.00	1,742.34	10.2 %
Leasehold Tax from State	3,360.57	1,000.00	2,360.57	236.1 %
Other Non-Operating Revenues	16,426.02	0.00	16,426.02	
TOTAL NON-OPERATING REVENUES	585,533.37	418,863.00	166,670.37	39.8 %
TOTAL Revenue	2,849,106.30	3,717,926.00	(868,819.70)	-23.4 %

	<i>12 Months Ended December 31, 2025</i>	<i>12 Months Ended December 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	80.00	0.00	(80.00)	
Stev Landing-Supplies	126.63	0.00	(126.63)	
Stev Landing-Util-Electricity	1,954.88	2,088.00	133.12	6.4 %
Stev Landing-Util-Water Exp	1,138.89	3,633.00	2,494.11	68.7 %
TOTAL STEVE LANDING EXPENSES	3,300.40	5,721.00	2,420.60	42.3 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	800.00	800.00	0.00	
BRGC/BNSF Property Agreement Exp	1,343.92	1,200.00	(143.92)	-12.0 %
TOTAL OTHER PROPERTY LEASE OPS	2,143.92	2,000.00	(143.92)	-7.2 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	211,072.52	205,635.00	(5,437.52)	-2.6 %
Overtime-Maint Exp	0.00	8,774.00	8,774.00	100.0 %
Payroll Tax-Maint Exp	16,115.98	16,402.00	286.02	1.7 %
Worker's Comp-Maint Exp	10,520.69	10,848.00	327.31	3.0 %
Unemployment-Maint Exp	519.07	511.00	(8.07)	-1.6 %
PERS Retirement-Maint Exp	15,480.40	20,422.00	4,941.60	24.2 %
Health Ins-Maint Exp	68,581.92	68,582.00	0.08	0.0 %
VEBA-Maint Exp	7,560.00	7,560.00	0.00	
Outside Services-Maint Exp	0.00	500.00	500.00	100.0 %
BRGC Supplies-Maint Exp	0.00	1,000.00	1,000.00	100.0 %
Discovery I Sup-Maint Exp	51.65	2,000.00	1,948.35	97.4 %
Teitzel Sup-Maint Exp	10,638.47	10,000.00	(638.47)	-6.4 %
Evergreen Bldg Sup-Maint Exp	0.00	10,000.00	10,000.00	100.0 %
212 Cascade Ave Sup-Maint Exp	3,068.50	4,200.00	1,131.50	26.9 %
Old Saloon Supplies-Maint Exp	2,036.96	1,000.00	(1,036.96)	-103.7 %
Rigging Loft Sup-Maint Exp	60.46	1,500.00	1,439.54	96.0 %
Skye Bldg Supplies-Maint Exp	357.48	5,000.00	4,642.52	92.9 %
Riverpoint Bldg Sup-Maint Exp	5,305.58	6,500.00	1,194.42	18.4 %
Tichenor Supplies-Maint Exp	7,664.55	15,000.00	7,335.45	48.9 %
Park Bathrooms and Grounds- Maint Exp	4,193.81	7,000.00	2,806.19	40.1 %
Park Grnds Supplies-Maint Exp	20,433.37	24,000.00	3,566.63	14.9 %
21 Cascade Supplies-Maint Exp	0.00	200.00	200.00	100.0 %
Shop Bldg Supplies-Maint Exp	1,451.44	3,500.00	2,048.56	58.5 %
Vacant Lands Sup-Maint Exp	23.50	200.00	176.50	88.3 %
WRBP Sup-Maint Exp	20,603.24	8,000.00	(12,603.24)	-157.5 %
Cascades Bus Park Sup-Maint Exp	0.00	1,000.00	1,000.00	100.0 %
Boat Launch Supplies-Maint Exp	68.89	1,000.00	931.11	93.1 %
Tools-Maint Exp	275.95	4,500.00	4,224.05	93.9 %
Janitorial Supplies-Maint Exp	34.00	2,000.00	1,966.00	98.3 %
Fuel-Maint Exp	8,440.79	12,000.00	3,559.21	29.7 %
Automotive-Maint Exp	2,192.07	2,600.00	407.93	15.7 %
Uniforms-Maint Exp	697.91	1,000.00	302.09	30.2 %
Machinery & Equipment-Maint Exp	3,567.44	3,500.00	(67.44)	-1.9 %
Equip Rentals-Maint Exp	0.00	1,000.00	1,000.00	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	542,836.64	606,934.00	64,097.36	10.6 %

	<i>12 Months Ended December 31, 2025</i>	<i>12 Months Ended December 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	555.13	600.00	44.87	7.5 %
Rigging Loft-Water Exp	508.47	540.00	31.53	5.8 %
Tichenor-Water Exp	12,178.41	14,000.00	1,821.59	13.0 %
Park-Water Exp	14,313.79	11,619.00	(2,694.79)	-23.2 %
212 Cascade-Electricity Exp	2,688.50	3,000.00	311.50	10.4 %
Rigging Loft-Electricity Exp	4,387.61	4,400.00	12.39	0.3 %
Tichenor Bldg-Electricity Exp	12,685.11	13,000.00	314.89	2.4 %
Parks & Grounds-Electricity Exp	3,144.95	3,500.00	355.05	10.1 %
Coyote Ridge Street Lights	750.53	0.00	(750.53)	
WRBP-Electricity Exp	1,922.83	3,000.00	1,077.17	35.9 %
212 Cascade Ave-Sewer Exp	1,752.83	2,000.00	247.17	12.4 %
Rigging Loft-Sewer Exp	1,689.46	2,000.00	310.54	15.5 %
Tichenor Bldg-Sewer Exp	33,381.27	26,220.00	(7,161.27)	-27.3 %
Parks & Grounds-Sewer Exp	5,535.82	5,200.00	(335.82)	-6.5 %
Parks & Grounds-Garbage Exp	2,748.85	2,700.00	(48.85)	-1.8 %
Tichenor Bldg-Nat Gas Exp	4,303.76	7,500.00	3,196.24	42.6 %
TOTAL PROPERTY UTILITY EXPENSES	102,547.32	99,279.00	(3,268.32)	-3.3 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	10,659.47	0.00	(10,659.47)	
Leasehold Taxes Expense	119,077.67	108,459.00	(10,618.67)	-9.8 %
TOTAL OTHER PROPERTY EXPENSES	129,737.14	108,459.00	(21,278.14)	-19.6 %
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	266,000.00	0.00	(266,000.00)	
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	247,450.86	368,000.00	120,549.14	32.8 %
NB PARCEL- EPA Grant	0.00	959,752.00	959,752.00	100.0 %
NB PARCEL - State Appropriation	0.00	970,000.00	970,000.00	100.0 %
Maintenance-Capital Repairs	0.00	25,000.00	25,000.00	100.0 %
TOTAL GENERAL PROJECTS EXPENSES	513,450.86	2,487,752.00	1,974,301.14	79.4 %
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>12 Months Ended December 31, 2025</i>	<i>12 Months Ended December 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	120,689.41	117,801.00	(2,888.41)	-2.5 %
Payroll Tax-Administrative Exp	9,916.66	9,012.00	(904.66)	-10.0 %
Worker's Comp-Admin Exp	495.57	534.00	38.43	7.2 %
Unemployment-Admin Exp	179.53	256.00	76.47	29.9 %
PERS Retirement-Admin Exp	8,825.74	11,256.00	2,430.26	21.6 %
Health Insur-Admin Exp	12,912.12	12,912.00	(0.12)	0.0 %
VEBA-Admin Exp	2,520.00	2,520.00	0.00	
Paid Family Medical Leave Exp	2,155.33	2,600.00	444.67	17.1 %
TOTAL SALARIES & BENEFITS-ADMIN	157,694.36	156,891.00	(803.36)	-0.5 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	7,331.25	6,000.00	(1,331.25)	-22.2 %
Professional Serv-Gen Admin	109,377.63	108,438.00	(939.63)	-0.9 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	116,708.88	114,438.00	(2,270.88)	-2.0 %
G & A EXPENSES				
Legal Fees-G&A Exp	9,563.84	15,000.00	5,436.16	36.2 %
Office Supplies-G&A Exp	2,838.72	5,400.00	2,561.28	47.4 %
Equipment-G&A Exp	0.00	1,000.00	1,000.00	100.0 %
Promotional Hosting-G&A Exp	0.00	3,000.00	3,000.00	100.0 %
Admin Travel-G&A Exp	3,998.39	10,000.00	6,001.61	60.0 %
Professional Develop-G&A Exp	2,085.00	6,150.00	4,065.00	66.1 %
Legal Advertising-G&A Exp	106.10	3,000.00	2,893.90	96.5 %
Marketing Advertising-G&A Exp	1,476.78	10,000.00	8,523.22	85.2 %
Membership/Dues-G&A Exp	25,311.64	22,410.00	(2,901.64)	-12.9 %
Administrative-G&A Exp	4,249.11	4,500.00	250.89	5.6 %
Bank Fees-G&A Exp	1,146.28	1,000.00	(146.28)	-14.6 %
Marketing & Eco Dev-G&A Exp	125.00	200.00	75.00	37.5 %
Publications-G&A Exp	30.00	50.00	20.00	40.0 %
Postage-G&A Exp	257.75	500.00	242.25	48.5 %
Safety Program-G&A Exp	1,253.39	1,000.00	(253.39)	-25.3 %
State Use Tax-G&A Exp	2,816.60	5,000.00	2,183.40	43.7 %
Miscellaneous-G&A Exp	0.00	100.00	100.00	100.0 %
Telecommunications-G&A Exp	3,321.87	5,000.00	1,678.13	33.6 %
IT- G&A Exp	864.92	6,000.00	5,135.08	85.6 %
TOTAL G & A EXPENSES	59,445.39	99,310.00	39,864.61	40.1 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	6,601.00	12,232.00	5,631.00	46.0 %
Commissioners Salaries	14,394.39	12,960.00	(1,434.39)	-11.1 %
Payroll Taxes-Commissioners	504.95	1,952.00	1,447.05	74.1 %
Health Ins-Commissioners	6,177.60	6,504.00	326.40	5.0 %
TOTAL COMMISSIONERS EXPENSES	27,677.94	33,648.00	5,970.06	17.7 %

	<i>12 Months Ended December 31, 2025</i>	<i>12 Months Ended December 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	3,383.33	3,383.00	(0.33)	0.0 %
State Audit	10,710.70	15,000.00	4,289.30	28.6 %
Election Expense	0.00	5,000.00	5,000.00	100.0 %
TOTAL NON-OPERATING EXPENSES	14,094.03	23,383.00	9,288.97	39.7 %
TOTAL Expenditures	1,770,039.00	3,900,138.00	2,130,099.00	54.6 %
Excess of Revenue over Expenditures	1,079,067.30	(182,212.00)	1,261,279.30	692.2 %