

PORT OF SKAMANIA COUNTY

August 2025

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
September 16, 2025

Summary

The Port continues to demonstrate strong operating revenues and disciplined expense management. Revenues for the period include \$476,593.14 for the 50-year land lease prepayment from cell tower tenant. In addition, the Port received an Army Corps Building Admin fee refund of \$19,674.55 since they are not moving forward with the Evergreen property lease.

On the expense side, the most notable cost was the annual Enduris insurance premium of \$121,366. This is less than the budgeted amount of \$140,000.00. Overall, revenues exceeded major expense obligations, reflecting effective management of resources and continued fiscal resilience.

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 are expecting the final report from Ecology in the next month.

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 NEPA/SEPA and public comment periods are expected to be complete within the next month. Staff and our consultants have started the to build the construction RFP.

Notable income August

\$ 2,534.83	◇	Property tax received
		◇ Property tax revenue received YTD \$226,553.30
		◇ The 2025 budgeted property tax revenue is \$374,863.
\$ 15,702.59	◇	LGIP interest income
\$ 12,668.75	◇	Cascades Business Park - Ecology Grant final payment
\$ 476,593.14	◇	Cell Tower 50 year rent prepayment
\$ 26.32	◇	DNR interest revenue
\$ 19,674.55	◇	Army Corps Building Admin Fee refund

Notable expenses August

\$ 12,163.00	◇	PBS Engineering - Cascades Business Park
\$ 3,639.00	◇	MCEDD Annual dues
\$ 1,970.69	◇	Sheppards - Tractor repair
\$ 121,366.00	◇	Annual Enduris insurance premium
\$ 1,218.00	◇	Picnic Table Frame
\$ 1,078.04	◇	Irrigation supplies

Delinquent Account Aging as of 09/04/2025

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
Knucklebusters				\$ 5,372.54		\$ 5,372.54
Skamania Acupuncture					\$ 1,250.00	\$ 1,250.00
Sawtooth/Astound		\$ 3,645.43	\$ 218.54	\$ 756.24		\$ 4,620.21

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. Sawtooth/Astound has promised to bring the account current this month.

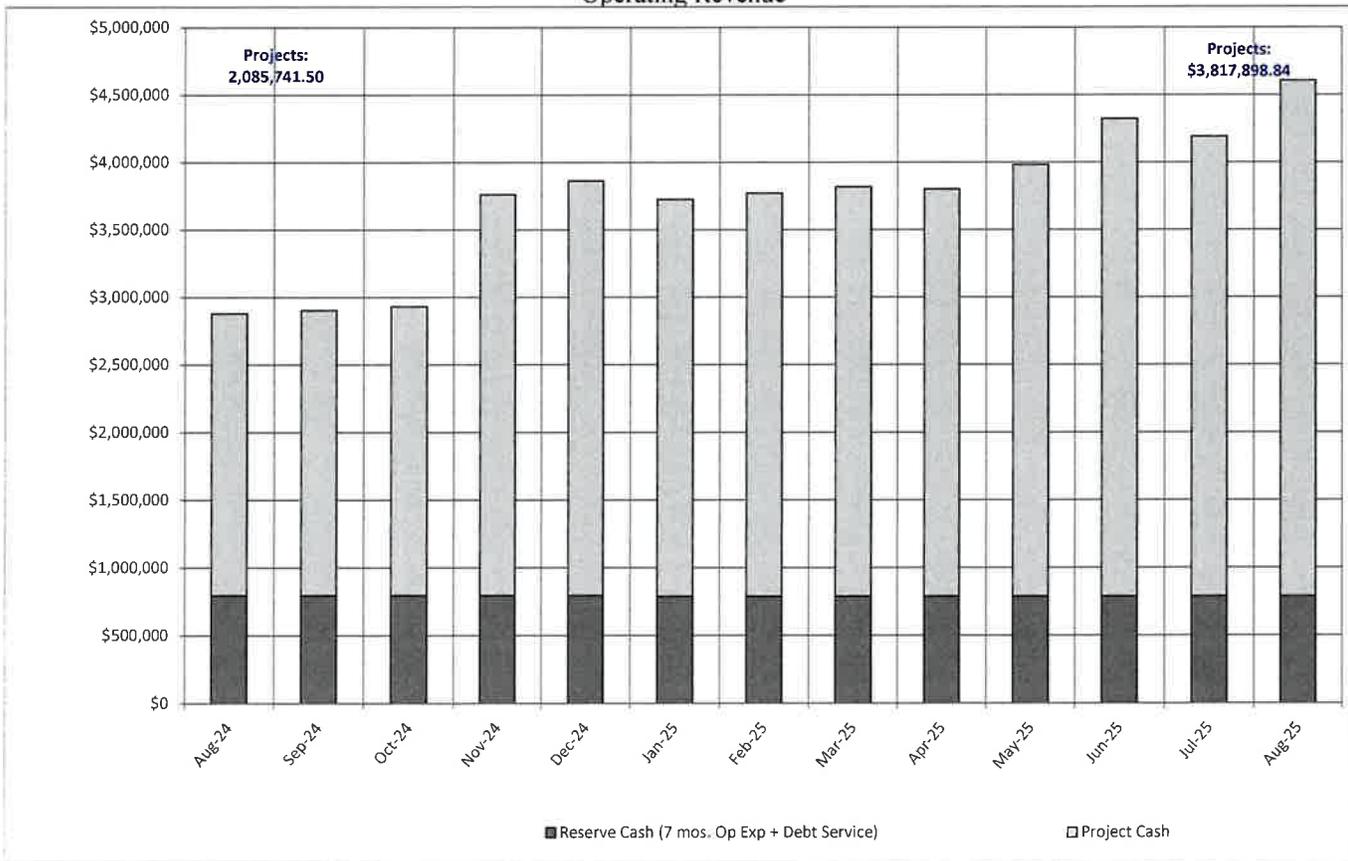
Port of Skamania County

Statement of Assets & Liabilities

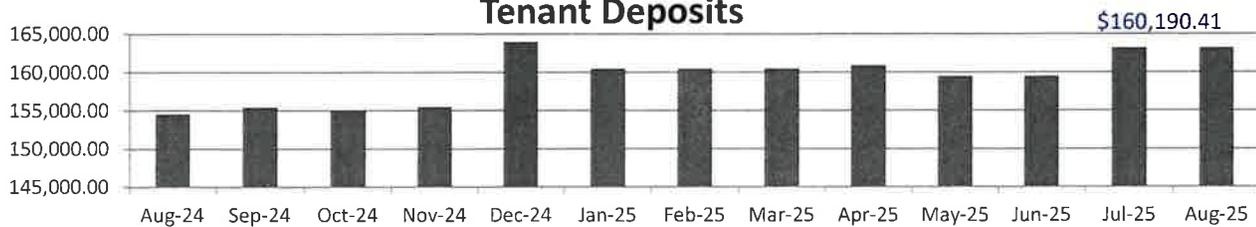
As of: August 31, 2025

Assets		
Current Assets		
General Checking - Umpqua Bank	219,863.74	
Money Market - Umpqua Bank	28,225.68	
LGIP Investment	4,356,806.00	
TOTAL Operating Revenue		4,604,895.42
LGIP - Tenant Deposits	163,190.41	
TOTAL Tenant Deposits		163,190.41
TOTAL Assets		4,768,085.83
Liabilities		
Current Liabilities		
WA CARES PAYABLE	347.38	
TOTAL Current Liabilities		347.38
TOTAL Liabilities		347.38
Fund Balance		
Net Assets	4,028,262.76	
Excess of Revenue over Expenditures	739,475.69	
TOTAL Fund Balance		4,767,738.45
TOTAL Liabilities & Fund Balance		4,768,085.83

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

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

	<i>8 Months Ended August 31, 2025</i>	<i>8 Months Ended August 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	36,757.49	14,400.00	22,357.49
CAPITAL CONTRIBUTIONS (Grants)	339,228.60	1,181,500.00	(842,271.40)
PROPERTY REVENUES	1,187,428.47	627,896.36	559,532.11
OTHER MISC RENTAL/LEASE REV	202,013.98	71,742.00	130,271.98
NONREVENUE (Loans,other)	1,264.85	0.00	1,264.85
NON-OPERATING REVENUES	377,792.32	261,920.98	115,871.34
TOTAL Revenue	2,144,485.71	2,157,459.34	(12,973.63)
Expenditures			
MARINE TERMINAL EXPENSES	2,652.66	3,686.00	1,033.34
PROPERTY EXPENSES	571,559.85	601,049.69	29,489.84
NONEXPENSE (Loans,Proj,other)	583,035.73	1,899,213.00	1,316,177.27
GENERAL & ADMIN EXPENSES	226,767.20	252,883.42	26,116.22
COMMISSIONERS EXPENSES	17,611.25	22,432.00	4,820.75
NON-OPERATING EXPENSES	3,383.33	3,383.00	(0.33)
TOTAL Expenditures	1,405,010.02	2,782,647.11	1,377,637.09
Excess of Revenue over Expenditures	739,475.69	(625,187.77)	1,364,663.46

Port of Skamania County
August Monthly Statement of Revenue & Expenditures

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	1,752.21	9,580.04	0.00	0.00	
CAPITAL CONTRIBUTIONS (Grants)	12,668.75	39,896.50	7,260.00	83,796.60	30,301.88
PROPERTY REVENUES	562,421.85	102,411.70	99,113.41	88,990.41	69,495.65
OTHER MISC RENTAL/LEASE REV	9,803.29	9,332.26	23,721.81	11,505.17	7,275.18
NONREVENUE (Loans,other)	0.00	564.55	0.00	0.00	0.00
NON-OPERATING REVENUES	37,978.13	16,109.75	11,596.12	6,920.05	4,325.94
TOTAL Revenue	624,624.23	177,894.80	141,691.34	191,212.23	111,398.65
Expenditures					
MARINE TERMINAL EXPENSES	159.66	1,050.77	5,653.49	4,795.70	2,493.07
PROPERTY EXPENSES	168,342.49	169,921.45	164,281.85	137,136.93	124,800.13
NONEXPENSE (Loans,Proj,other)	12,163.00	136,115.17	9,379.40	42,654.09	20,483.17
GENERAL & ADMIN EXPENSES	28,168.80	20,490.25	22,274.97	27,215.59	18,929.61
COMMISSIONERS EXPENSES	2,114.74	2,071.25	1,879.20	1,883.64	1,873.02
NON-OPERATING EXPENSES	0.00	3,750.13	439.35	2,224.60	475.53
TOTAL Expenditures	210,948.69	333,399.02	203,908.26	215,910.55	169,054.53
Excess of Revenue over Expenditures	413,675.54	(155,504.22)	(62,216.92)	(24,698.32)	(57,655.88)

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

	2025	2024	2023	2022	2021
Revenue					
MARINE TERMINAL REVENUES	36,757.49	23,786.16	40,460.92	65,294.85	
CAPITAL CONTRIBUTIONS (Grants)	339,228.60	81,480.93	55,462.25	191,233.19	95,300.00
PROPERTY REVENUES	1,187,428.47	772,606.98	759,661.79	640,091.58	615,073.20
OTHER MISC RENTAL/LEASE REV	202,013.98	85,453.33	159,655.93	79,025.50	80,339.31
NONREVENUE (Loans,other)	1,264.85	6,752.22	500.00	6,500.30	5,536.00
NON-OPERATING REVENUES	377,792.32	338,437.08	304,014.81	261,037.70	492,066.94
TOTAL Revenue	2,144,485.71	1,308,516.70	1,319,755.70	1,243,183.12	1,288,315.45
Expenditures					
MARINE TERMINAL EXPENSES	2,652.66	7,245.33	15,222.80	23,624.73	7,590.06
PROPERTY EXPENSES	571,559.85	554,280.10	565,377.94	444,523.38	426,226.86
NONEXPENSE (Loans,Proj,other)	583,035.73	359,916.25	347,890.66	348,421.69	258,535.32
GENERAL & ADMIN EXPENSES	226,767.20	191,537.22	191,655.13	216,859.96	183,517.58
COMMISSIONERS EXPENSES	17,611.25	16,653.94	14,482.46	14,931.38	15,673.19
NON-OPERATING EXPENSES	3,383.33	14,359.99	10,304.76	11,088.31	14,566.66
TOTAL Expenditures	1,405,010.02	1,143,992.83	1,144,933.75	1,059,449.45	906,109.67
Excess of Revenue over Expenditures	739,475.69	164,523.87	174,821.95	183,733.67	382,205.78

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

	<i>1 Month Ended</i> <i>August 31, 2025</i>		<i>8 Months Ended</i> <i>August 31, 2025</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	2,920.35	0.5 %	35,589.35	1.7 %
Ins Reimbursement - Landing Dock	(1,168.14)	-0.2 %	1,168.14	0.1 %
TOTAL STEVENSON LANDING REVENUES	1,752.21	0.3 %	36,757.49	1.7 %
 PROJECT GRANT REVENUES				
Project - Grant Revenues	12,668.75	2.0 %	339,228.60	15.8 %
TOTAL PROJECT GRANT REVENUES	12,668.75	2.0 %	339,228.60	15.8 %
 PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	1,050.29	0.2 %	7,752.60	0.4 %
Rigging Loft-Elect Reimb	107.72	0.0 %	1,248.02	0.1 %
Tichenor Bldg-Sewer Reimb	3,024.09	0.5 %	18,483.00	0.9 %
Tichenor Bldg-Nat Gas Reimb	35.95	0.0 %	3,171.20	0.1 %
Beacon Rock-Prop Ins Reimb	405.25	0.1 %	1,621.00	0.1 %
Discovery 1-Prop Ins Reimb	853.58	0.1 %	6,828.64	0.3 %
Teitzel-Prop Ins Reimb	947.77	0.2 %	7,582.16	0.4 %
Old Saloon-Prop Ins Reimb	102.25	0.0 %	818.00	0.0 %
Rigging Loft-Prop Ins Reimb	59.81	0.0 %	478.48	0.0 %
Skye Bldg-Prop Ins Reimb	102.25	0.0 %	4,357.94	0.2 %
Riverpoint Bldg-Prop Ins Reimb	1,831.17	0.3 %	14,649.36	0.7 %
Tichenor Bldg-Prop Ins Reimb	778.63	0.1 %	7,741.60	0.4 %
TOTAL PROPERTY LEASE USER CHARGES	9,298.76	1.5 %	74,732.00	3.5 %
 PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	1,000.00	0.2 %	4,000.00	0.2 %
Discovery I Building	14,557.27	2.3 %	116,347.70	5.4 %
Teitzel Building (Discovery 2)	10,643.58	1.7 %	85,490.65	4.0 %
212 SW Cascade Ave	100.00	0.0 %	800.00	0.0 %
Old Saloon Building	2,504.27	0.4 %	12,574.68	0.6 %
Rigging Loft (Red Barn)	856.24	0.1 %	6,849.92	0.3 %
Skye Bldg	1,568.57	0.3 %	7,922.04	0.4 %
Riverpoint Bldg (Stev Ind)	26,532.92	4.2 %	212,263.36	9.9 %
Cascades Business Park - Ground lease	476,593.14	76.3 %	492,087.97	22.9 %
Park Rentals	0.00	0.0 %	4,109.90	0.2 %
Wind River Business Park	0.00	0.0 %	4,645.03	0.2 %
TOTAL PROP LEASE REVENUE	534,355.99	85.5 %	947,091.25	44.2 %

*1 Month Ended
August 31, 2025*

*8 Months Ended
August 31, 2025*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	2,651.88	0.4 %	21,407.62	1.0 %
Tichenor Suite #45	474.86	0.1 %	19,275.13	0.9 %
Fiber Lease Revenue	180.00	0.0 %	1,260.00	0.1 %
Tichenor Suite #50	2,009.37	0.3 %	16,074.96	0.7 %
Tichenor Suite #60	1,264.74	0.2 %	10,117.92	0.5 %
Tichenor Suite #65	2,183.16	0.3 %	17,465.28	0.8 %
Tichenor Suite #70	2,107.84	0.3 %	15,738.18	0.7 %
Tichenor Suite #85	2,361.34	0.4 %	18,890.72	0.9 %
Tichenor Suite #90	930.42	0.1 %	8,547.49	0.4 %
Tichenor Suite #105	2,361.34	0.4 %	18,890.72	0.9 %
Tichenor Suite #110	2,242.15	0.4 %	17,937.20	0.8 %
TOTAL TICHENOR LEASE REVENUE	18,767.10	3.0 %	165,605.22	7.7 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	9,803.29	1.6 %	78,292.71	3.7 %
Int on Past Due Balances	0.00	0.0 %	502.82	0.0 %
Misc Operating Revenue	0.00	0.0 %	123,218.45	5.7 %
TOTAL OTHER MISC LEASE REV	9,803.29	1.6 %	202,013.98	9.4 %
OTHER NONREVENUE				
Tenant Security Deposits	0.00	0.0 %	1,264.85	0.1 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	1,264.85	0.1 %
NON-OPERATING REVENUES				
Investment Interest-MMA	15,702.59	2.5 %	110,131.95	5.1 %
Property Tax Revenues	2,534.83	0.4 %	226,553.30	10.6 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	282.58	0.0 %
DNR PILT NAP/NRCA Rev	26.32	0.0 %	5,311.49	0.2 %
Private Timber Harvest Tax Rev	0.00	0.0 %	7,906.13	0.4 %
Leasehold Tax from State	0.00	0.0 %	1,953.68	0.1 %
Other Non-Operating Revenues	19,714.39	3.2 %	25,653.19	1.2 %
TOTAL NON-OPERATING REVENUES	37,978.13	6.1 %	377,792.32	17.6 %
TOTAL Revenue	624,624.23	100.0 %	2,144,485.71	100.0 %

*1 Month Ended
August 31, 2025*

*8 Months Ended
August 31, 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	159.66	0.0 %	1,307.14	0.1 %
Stev Landing-Util-Water Exp	0.00	0.0 %	1,138.89	0.1 %
TOTAL STEV LANDING EXPENSES	159.66	0.0 %	2,652.66	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	18,920.05	3.0 %	140,188.39	6.5 %
Payroll Tax-Maint Exp	1,447.38	0.2 %	11,087.79	0.5 %
Worker's Comp-Maint Exp	0.00	0.0 %	7,869.28	0.4 %
Unemployment-Maint Exp	0.00	0.0 %	355.03	0.0 %
PERS Retirement-Maint Exp	1,016.13	0.2 %	11,672.19	0.5 %
Health Ins-Maint Exp	5,715.16	0.9 %	45,721.28	2.1 %
VEBA-Maint Exp	630.00	0.1 %	5,040.00	0.2 %
Discovery I Sup-Maint Exp	0.00	0.0 %	51.65	0.0 %
Teitzel Sup-Maint Exp	0.00	0.0 %	9,310.63	0.4 %
212 Cascade Ave Sup-Maint Exp	269.23	0.0 %	2,598.21	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	227.89	0.0 %	227.89	0.0 %
Riverpoint Bldg Sup-Maint Exp	0.00	0.0 %	5,305.58	0.2 %
Tichenor Supplies-Maint Exp	291.74	0.0 %	6,218.70	0.3 %
Park Bathrooms - Maint Exp	632.90	0.1 %	1,494.74	0.1 %
Park Grnds Supplies-Maint Exp	2,817.38	0.5 %	10,538.07	0.5 %
Shop Bldg Supplies-Maint Exp	174.15	0.0 %	1,183.09	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	23.50	0.0 %
WRBP Sup-Maint Exp	710.00	0.1 %	15,569.07	0.7 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	49.45	0.0 %
Tools-Maint Exp	64.67	0.0 %	245.72	0.0 %
Janitorial Supplies-Maint Exp	21.59	0.0 %	872.84	0.0 %
Fuel-Maint Exp	354.10	0.1 %	5,242.60	0.2 %
Automotive-Maint Exp	14.00	0.0 %	689.40	0.0 %
Uniforms-Maint Exp	0.00	0.0 %	697.91	0.0 %
Machinery & Equipment-Maint Exp	1,977.79	0.3 %	2,507.89	0.1 %
Profess Develop-Maint Exp	0.00	0.0 %	514.00	0.0 %
Insurance Property-Maint Exp	121,306.00	19.4 %	121,306.00	5.7 %
TOTAL PROPERTY LEASE MAINT EXPENSES	156,590.16	25.1 %	408,678.32	19.1 %

*1 Month Ended
August 31, 2025*

*8 Months Ended
August 31, 2025*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	68.47	0.0 %	364.88	0.0 %
Rigging Loft-Water Exp	41.23	0.0 %	336.29	0.0 %
Tichenor-Water Exp	1,484.14	0.2 %	7,632.57	0.4 %
Park-Water Exp	2,330.13	0.4 %	8,504.07	0.4 %
212 Cascade-Electricity Exp	210.18	0.0 %	1,897.70	0.1 %
Rigging Loft-Electricity Exp	214.58	0.0 %	3,420.06	0.2 %
Tichenor Bldg-Electricity Exp	1,220.31	0.2 %	8,335.04	0.4 %
Parks & Grounds-Electricity Exp	252.49	0.0 %	2,128.64	0.1 %
Coyote Ridge Street Lights	0.00	0.0 %	750.53	0.0 %
WRBP-Electricity Exp	157.95	0.0 %	1,426.72	0.1 %
212 Cascade Ave-Sewer Exp	177.93	0.0 %	1,154.73	0.1 %
Rigging Loft-Sewer Exp	140.92	0.0 %	1,115.92	0.1 %
Tichenor Bldg-Sewer Exp	4,288.97	0.7 %	20,541.86	1.0 %
Parks & Grounds-Sewer Exp	504.01	0.1 %	3,731.90	0.2 %
Parks & Grounds-Garbage Exp	447.55	0.1 %	1,563.85	0.1 %
Tichenor Bldg-Nat Gas Exp	213.47	0.0 %	3,046.17	0.1 %
TOTAL PROPERTY UTILITY EXPENSES	11,752.33	1.9 %	65,950.93	3.1 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	0.00	0.0 %	4,914.86	0.2 %
Leasehold Taxes Expense	0.00	0.0 %	91,215.74	4.3 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	96,130.60	4.5 %

DEBT REDEMPTION-PRINCIPAL

Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.67	3.2 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	67,666.67	3.2 %

GENERAL PROJECTS EXPENSES

New Construction	0.00	0.0 %	247,000.00	11.5 %
NB PARCEL Cascades Bus Park	12,163.00	1.9 %	235,633.61	11.0 %
TOTAL GENERAL PROJECTS EXPENSES	12,163.00	1.9 %	482,633.61	22.5 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	0.0 %	3,504.45	0.2 %
Equipment Purchase	0.00	0.0 %	29,231.00	1.4 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	32,735.45	1.5 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,816.76	1.6 %	78,421.01	3.7 %
Payroll Tax-Administrative Exp	833.61	0.1 %	6,781.31	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	0.1 %	6,634.62	0.3 %
Health Insur-Admin Exp	1,076.01	0.2 %	8,608.08	0.4 %
VEBA-Admin Exp	210.00	0.0 %	1,680.00	0.1 %
Paid Family Medical Leave Exp	0.00	0.0 %	1,572.42	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,484.16	2.0 %	104,223.33	4.9 %

***1 Month Ended
August 31, 2025***

***8 Months Ended
August 31, 2025***

OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	487.50	0.1 %	3,262.50	0.2 %
Professional Serv-Gen Admin	9,036.50	1.4 %	73,231.63	3.4 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	9,524.00	1.5 %	76,494.13	3.6 %
G & A EXPENSES				
Legal Fees-G&A Exp	792.00	0.1 %	5,694.66	0.3 %
Office Supplies-G&A Exp	60.29	0.0 %	317.24	0.0 %
Admin Travel-G&A Exp	965.54	0.2 %	2,390.45	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	27.50	0.0 %	819.60	0.0 %
Membership/Dues-G&A Exp	3,639.00	0.6 %	24,731.09	1.2 %
Administrative-G&A Exp	320.78	0.1 %	2,501.56	0.1 %
Bank Fees-G&A Exp	22.42	0.0 %	884.76	0.0 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	50.00	0.0 %
Safety Program-G&A Exp	100.00	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	233.11	0.0 %	2,194.41	0.1 %
IT- G&A Exp	0.00	0.0 %	721.71	0.0 %
TOTAL G & A EXPENSES	6,160.64	1.0 %	46,049.74	2.1 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	483.00	0.1 %	4,508.00	0.2 %
Commissioners Salaries	1,080.00	0.2 %	8,640.00	0.4 %
Payroll Taxes-Commissioners	36.94	0.0 %	344.85	0.0 %
Health Ins-Commissioners	514.80	0.1 %	4,118.40	0.2 %
TOTAL COMMISSIONERS EXPENSES	2,114.74	0.3 %	17,611.25	0.8 %
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	3,383.33	0.2 %
TOTAL NON-OPERATING EXPENSES	0.00	0.0 %	3,383.33	0.2 %
TOTAL Expenditures	210,948.69	33.8 %	1,405,010.02	65.5 %
Excess of Revenue over Expenditures	413,675.54	66.2 %	739,475.69	34.5 %

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

	<i>8 Months Ended August 31, 2025</i>	<i>8 Months Ended August 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	35,589.35	14,400.00	21,189.35	147.1 %
Ins Reimbursement - Landing Dock	1,168.14	0.00	1,168.14	
TOTAL STEVENSON LANDING REVENUES	36,757.49	14,400.00	22,357.49	155.3 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	339,228.60	1,181,500.00	(842,271.40)	-71.3 %
TOTAL PROJECT GRANT REVENUES	339,228.60	1,181,500.00	(842,271.40)	-71.3 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	7,752.60	7,415.00	337.60	4.6 %
Rigging Loft-Elect Reimb	1,248.02	1,234.00	14.02	1.1 %
Tichenor Bldg-Sewer Reimb	18,483.00	13,887.00	4,596.00	33.1 %
Tichenor Bldg-Nat Gas Reimb	3,171.20	4,673.00	(1,501.80)	-32.1 %
Beacon Rock-Prop Ins Reimb	1,621.00	1,740.00	(119.00)	-6.8 %
Discovery 1-Prop Ins Reimb	6,828.64	7,504.64	(676.00)	-9.0 %
Teitzel-Prop Ins Reimb	7,582.16	6,528.00	1,054.16	16.1 %
Old Saloon-Prop Ins Reimb	818.00	899.36	(81.36)	-9.0 %
Rigging Loft-Prop Ins Reimb	478.48	526.00	(47.52)	-9.0 %
Skye Bldg-Prop Ins Reimb	4,357.94	809.36	3,548.58	438.4 %
Riverpoint Bldg-Prop Ins Reimb	14,649.36	12,075.36	2,574.00	21.3 %
Tichenor Bldg-Prop Ins Reimb	7,741.60	7,472.00	269.60	3.6 %
TOTAL PROPERTY LEASE USER CHARGES	74,732.00	64,763.72	9,968.28	15.4 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	4,000.00	0.00	4,000.00	
Discovery I Building	116,347.70	102,762.00	13,585.70	13.2 %
Teitzel Building (Discovery 2)	85,490.65	83,825.36	1,665.29	2.0 %
212 SW Cascade Ave	800.00	800.00	0.00	
Old Saloon Building	12,574.68	12,340.00	234.68	1.9 %
Rigging Loft (Red Barn)	6,849.92	6,722.00	127.92	1.9 %
Skye Bldg	7,922.04	9,851.36	(1,929.32)	-19.6 %
Riverpoint Bldg (Stev Ind)	212,263.36	181,118.64	31,144.72	17.2 %
Cascades Business Park - Ground lease	492,087.97	17,314.00	474,773.97	2742.1 %
Park Rentals	4,109.90	0.00	4,109.90	
Wind River Business Park	4,645.03	0.00	4,645.03	
TOTAL PROP LEASE REVENUE	947,091.25	414,733.36	532,357.89	128.4 %

	<i>8 Months Ended August 31, 2025</i>	<i>8 Months Ended August 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	21,407.62	15,624.00	5,783.62	37.0 %
Tichenor Suite #45	19,275.13	14,220.00	5,055.13	35.5 %
Fiber Lease Revenue	1,260.00	1,440.00	(180.00)	-12.5 %
Tichenor Suite #50	16,074.96	15,775.36	299.60	1.9 %
Tichenor Suite #60	10,117.92	9,344.64	773.28	8.3 %
Tichenor Suite #65	17,465.28	17,139.36	325.92	1.9 %
Tichenor Suite #70	15,738.18	14,237.36	1,500.82	10.5 %
Tichenor Suite #85	18,890.72	18,538.64	352.08	1.9 %
Tichenor Suite #90	8,547.49	5,938.64	2,608.85	43.9 %
Tichenor Suite #105	18,890.72	18,538.64	352.08	1.9 %
Tichenor Suite #110	17,937.20	17,602.64	334.56	1.9 %
TOTAL TICHENOR LEASE REVENUE	165,605.22	148,399.28	17,205.94	11.6 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	78,292.71	65,075.36	13,217.35	20.3 %
Int on Past Due Balances	502.82	0.00	502.82	
Misc Operating Revenue	123,218.45	6,666.64	116,551.81	1748.3 %
TOTAL OTHER MISC LEASE REV	202,013.98	71,742.00	130,271.98	181.6 %
OTHER NONREVENUE				
Tenant Security Deposits	1,264.85	0.00	1,264.85	
TOTAL OTHER NONREVENUE	1,264.85	0.00	1,264.85	
NON-OPERATING REVENUES				
Investment Interest-MMA	110,131.95	16,666.64	93,465.31	560.8 %
Property Tax Revenues	226,553.30	232,421.00	(5,867.70)	-2.5 %
PILT Fish & Wildlife Tax Rev	282.58	0.00	282.58	
DNR PILT NAP/NRCA Rev	5,311.49	750.00	4,561.49	608.2 %
Private Timber Harvest Tax Rev	7,906.13	11,333.34	(3,427.21)	-30.2 %
Leasehold Tax from State	1,953.68	750.00	1,203.68	160.5 %
Other Non-Operating Revenues	25,653.19	0.00	25,653.19	
TOTAL NON-OPERATING REVENUES	377,792.32	261,920.98	115,871.34	44.2 %
TOTAL Revenue	2,144,485.71	2,157,459.34	(12,973.63)	-0.6 %

	<i>8 Months Ended August 31, 2025</i>	<i>8 Months Ended August 31, 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	1,307.14	1,264.00	(43.14)	-3.4 %
Stev Landing-Util-Water Exp	1,138.89	2,422.00	1,283.11	53.0 %
TOTAL STEV LANDING EXPENSES	2,652.66	3,686.00	1,033.34	28.0 %
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	140,188.39	140,386.00	197.61	0.1 %
Overtime-Maint Exp	0.00	5,849.36	5,849.36	100.0 %
Payroll Tax-Maint Exp	11,087.79	11,198.00	110.21	1.0 %
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	11,672.19	13,614.64	1,942.45	14.3 %
Health Ins-Maint Exp	45,721.28	45,721.36	0.08	0.0 %
VEBA-Maint Exp	5,040.00	5,040.00	0.00	
Outside Services-Maint Exp	0.00	333.36	333.36	100.0 %
BRGC Supplies-Maint Exp	0.00	666.64	666.64	100.0 %
Discovery I Sup-Maint Exp	51.65	1,333.36	1,281.71	96.1 %
Teitzel Sup-Maint Exp	9,310.63	6,666.64	(2,643.99)	-39.7 %
Evergreen Bldg Sup-Maint Exp	0.00	6,666.64	6,666.64	100.0 %
212 Cascade Ave Sup-Maint Exp	2,598.21	2,800.00	201.79	7.2 %
Old Saloon Supplies-Maint Exp	2,036.96	666.64	(1,370.32)	-205.6 %
Rigging Loft Sup-Maint Exp	60.46	1,000.00	939.54	94.0 %
Skye Bldg Supplies-Maint Exp	227.89	3,333.36	3,105.47	93.2 %
Riverpoint Bldg Sup-Maint Exp	5,305.58	4,333.36	(972.22)	-22.4 %
Tichenor Supplies-Maint Exp	6,218.70	10,000.00	3,781.30	37.8 %
Park Bathrooms - Maint Exp	1,494.74	4,666.64	3,171.90	68.0 %
Park Grnds Supplies-Maint Exp	10,538.07	17,000.00	6,461.93	38.0 %
21 Cascade Supplies-Maint Exp	0.00	133.36	133.36	100.0 %
Shop Bldg Supplies-Maint Exp	1,183.09	2,333.36	1,150.27	49.3 %
Vacant Lands Sup-Maint Exp	23.50	133.36	109.86	82.4 %
WRBP Sup-Maint Exp	15,569.07	5,333.36	(10,235.71)	-191.9 %
Cascades Bus Park Sup-Maint Exp	0.00	666.64	666.64	100.0 %
Boat Launch Supplies-Maint Exp	49.45	666.64	617.19	92.6 %
Tools-Maint Exp	245.72	3,000.00	2,754.28	91.8 %
Janitorial Supplies-Maint Exp	872.84	1,333.36	460.52	34.5 %
Fuel-Maint Exp	5,242.60	8,000.00	2,757.40	34.5 %
Automotive-Maint Exp	689.40	1,733.36	1,043.96	60.2 %
Uniforms-Maint Exp	697.91	666.64	(31.27)	-4.7 %
Machinery & Equipment-Maint Exp	2,507.89	2,333.36	(174.53)	-7.5 %
Equip Rentals-Maint Exp	0.00	666.64	666.64	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	408,678.32	456,796.08	48,117.76	10.5 %

	<i>8 Months Ended August 31, 2025</i>	<i>8 Months Ended August 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	364.88	375.00	10.12	2.7 %
Rigging Loft-Water Exp	336.29	360.00	23.71	6.6 %
Tichenor-Water Exp	7,632.57	8,724.00	1,091.43	12.5 %
Park-Water Exp	8,504.07	7,239.00	(1,265.07)	-17.5 %
212 Cascade-Electricity Exp	1,897.70	1,871.00	(26.70)	-1.4 %
Rigging Loft-Electricity Exp	3,420.06	2,743.00	(677.06)	-24.7 %
Tichenor Bldg-Electricity Exp	8,335.04	8,101.00	(234.04)	-2.9 %
Parks & Grounds-Electricity Exp	2,128.64	2,182.00	53.36	2.4 %
Coyote Ridge Street Lights	750.53	0.00	(750.53)	
WRBP-Electricity Exp	1,426.72	2,000.00	573.28	28.7 %
212 Cascade Ave-Sewer Exp	1,154.73	1,247.00	92.27	7.4 %
Rigging Loft-Sewer Exp	1,115.92	1,333.36	217.44	16.3 %
Tichenor Bldg-Sewer Exp	20,541.86	16,338.00	(4,203.86)	-25.7 %
Parks & Grounds-Sewer Exp	3,731.90	3,239.00	(492.90)	-15.2 %
Parks & Grounds-Garbage Exp	1,563.85	1,683.00	119.15	7.1 %
Tichenor Bldg-Nat Gas Exp	3,046.17	4,674.00	1,627.83	34.8 %
TOTAL PROPERTY UTILITY EXPENSES	65,950.93	62,109.36	(3,841.57)	-6.2 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	4,914.86	0.00	(4,914.86)	
Leasehold Taxes Expense	91,215.74	81,344.25	(9,871.49)	-12.1 %
TOTAL OTHER PROPERTY EXPENSES	96,130.60	81,344.25	(14,786.35)	-18.2 %
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	235,633.61	368,000.00	132,366.39	36.0 %
NB PARCEL- EPA Grant	0.00	640,000.00	640,000.00	100.0 %
NB PARCEL - State Appropriation	0.00	538,890.00	538,890.00	100.0 %
Maintenance-Capital Repairs	0.00	25,000.00	25,000.00	100.0 %
TOTAL GENERAL PROJECTS EXPENSES	482,633.61	1,736,890.00	1,254,256.39	72.2 %
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>8 Months Ended August 31, 2025</i>	<i>8 Months Ended August 31, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	78,421.01	78,534.00	112.99	0.1 %
Payroll Tax-Administrative Exp	6,781.31	6,008.00	(773.31)	-12.9 %
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	6,634.62	7,504.00	869.38	11.6 %
Health Insur-Admin Exp	8,608.08	8,608.00	(0.08)	0.0 %
VEBA-Admin Exp	1,680.00	1,680.00	0.00	
Paid Family Medical Leave Exp	1,572.42	1,950.00	377.58	19.4 %
TOTAL SALARIES & BENEFITS-ADMIN	104,223.33	104,876.50	653.17	0.6 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	3,262.50	4,000.00	737.50	18.4 %
Professional Serv-Gen Admin	73,231.63	72,292.00	(939.63)	-1.3 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	76,494.13	76,292.00	(202.13)	-0.3 %
G & A EXPENSES				
Legal Fees-G&A Exp	5,694.66	10,000.00	4,305.34	43.1 %
Office Supplies-G&A Exp	317.24	3,600.00	3,282.76	91.2 %
Equipment-G&A Exp	0.00	666.64	666.64	100.0 %
Promotional Hosting-G&A Exp	0.00	2,000.00	2,000.00	100.0 %
Admin Travel-G&A Exp	2,390.45	8,000.00	5,609.55	70.1 %
Professional Develop-G&A Exp	2,010.00	3,215.00	1,205.00	37.5 %
Legal Advertising-G&A Exp	28.10	2,000.00	1,971.90	98.6 %
Marketing Advertising-G&A Exp	819.60	6,666.64	5,847.04	87.7 %
Membership/Dues-G&A Exp	24,731.09	19,700.00	(5,031.09)	-25.5 %
Administrative-G&A Exp	2,501.56	3,000.00	498.44	16.6 %
Bank Fees-G&A Exp	884.76	666.64	(218.12)	-32.7 %
Marketing & Eco Dev-G&A Exp	50.00	133.36	83.36	62.5 %
Postage-G&A Exp	0.00	250.00	250.00	100.0 %
Safety Program-G&A Exp	1,253.39	666.64	(586.75)	-88.0 %
State Use Tax-G&A Exp	2,452.77	3,750.00	1,297.23	34.6 %
Miscellaneous-G&A Exp	0.00	66.64	66.64	100.0 %
Telecommunications-G&A Exp	2,194.41	3,333.36	1,138.95	34.2 %
IT- G&A Exp	721.71	4,000.00	3,278.29	82.0 %
TOTAL G & A EXPENSES	46,049.74	71,714.92	25,665.18	35.8 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	4,508.00	8,154.64	3,646.64	44.7 %
Commissioners Salaries	8,640.00	8,640.00	0.00	
Payroll Taxes-Commissioners	344.85	1,301.36	956.51	73.5 %
Health Ins-Commissioners	4,118.40	4,336.00	217.60	5.0 %
TOTAL COMMISSIONERS EXPENSES	17,611.25	22,432.00	4,820.75	21.5 %
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	1,405,010.02	2,782,647.11	1,377,637.09	49.5 %
Excess of Revenue over Expenditures	739,475.69	(625,187.77)	1,364,663.46	218.3 %