

PORT OF SKAMANIA COUNTY

June 2024 **FINANCIAL REPORTS**

Cindy Bradley
Finance Manager
July 16, 2024

STATEMENT OF REVENUES AND EXPENSES

2024 MONTH END REPORTS

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Month end Actual vs. Budget Month end Summary

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

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*June
– Detailed Statement of Revenue & Expenditures*

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Month end Actual vs. Budget Fiscal year end Detail

Summary:

Our year-to-date operating income continues to be strong at \$649,400.18, surpassing operating expenses of \$464,512.20, resulting in a positive operating performance of \$181,887.98 which is better than budgeted.

The Port financials continue to show positive growth that is expected to continue.

Budget and Grants:

\$300,000 Ecology Integrative Planning Grant – \$255,947.04 has been paid to date.

\$47,000 Ecology IAA - \$45,138.40s been paid to date.

Notable income June

\$ 31,340.92	◇	Property tax received ◇ The 2024 budgeted property tax revenue in \$364,851.
\$ 12,423.68	◇	LGIP interest income
\$ 731.12	◇	Lindblad usage fees
\$ 4,466.03	◇	Private Timber Harvest Tax Revenue
\$ 404.03	◇	Leasehold Tax from the State
\$ 1,210.00	◇	Revenue from Surplused Truck

Notable expenses June

\$ 2,400.00	◇	Native American Net Damange
\$ 271.25	◇	Maul Foster, Alongi - Ecology IAA Grant
\$ 18,789.00	◇	Maul Foster, Alongi - Ecology IPG Grant
\$ 10,765.00	◇	WIB loan payment - Teitzel Building
\$ 26,168.28	◇	BRGC Roof repair
\$ 2,473.44	◇	Light pole concrete

Delinquent Account Aging as of 07/10/2024:

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
ACL	\$ 1,583.30		\$ 606.35			\$ 2,189.65
Simon Lamb	\$ 329.79	\$ 1,006.56				\$ 1,336.35
Recovery Cafe	\$ 507.78	\$ 507.78				\$ 1,015.56
Skamania Acupuncture					\$ 3,000.00	\$ 3,000.00
Skunk Bros	\$ 3,713.34		\$ 1,262.31			\$ 4,975.65

Skamania Acupuncture and Skunk Bros are paying as agreed.

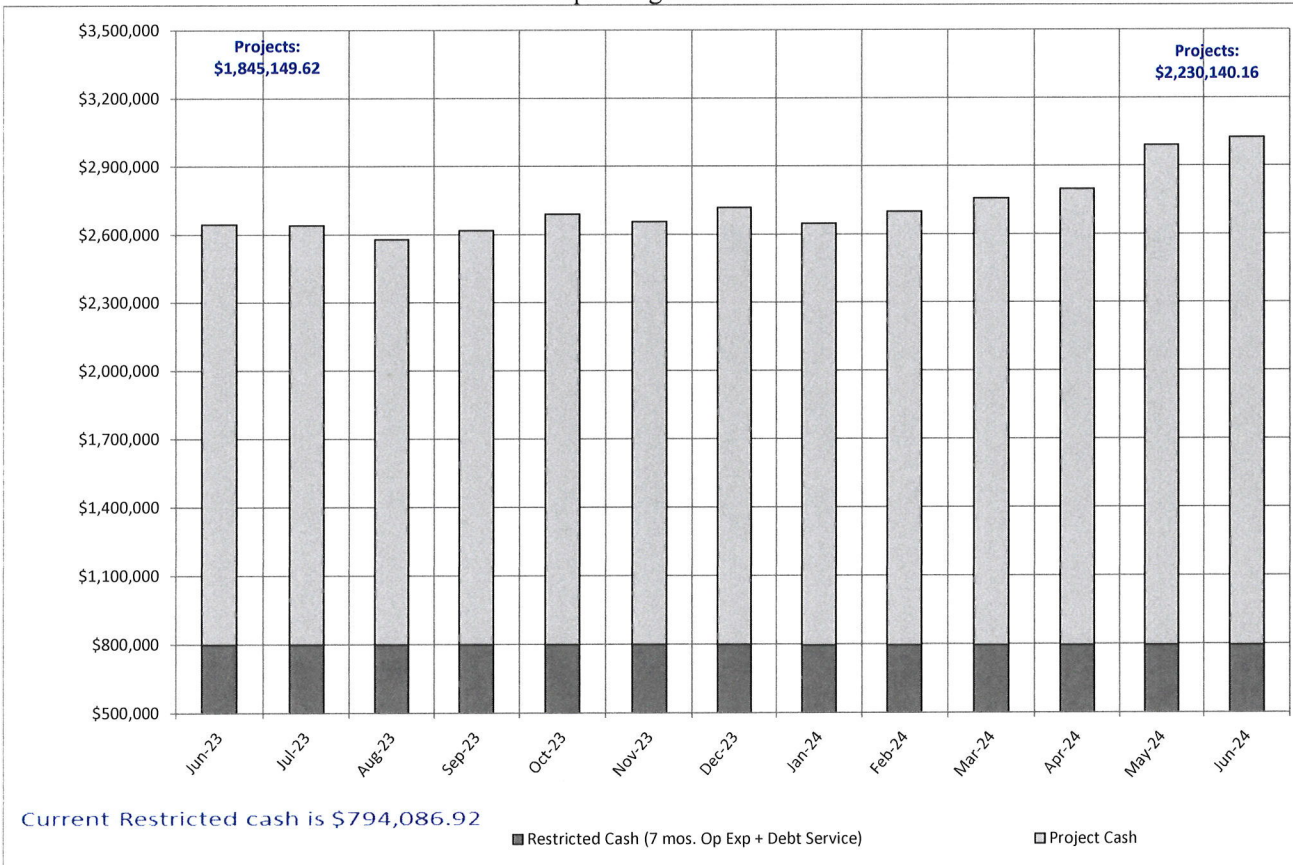
Port of Skamania County

Statement of Assets & Liabilities

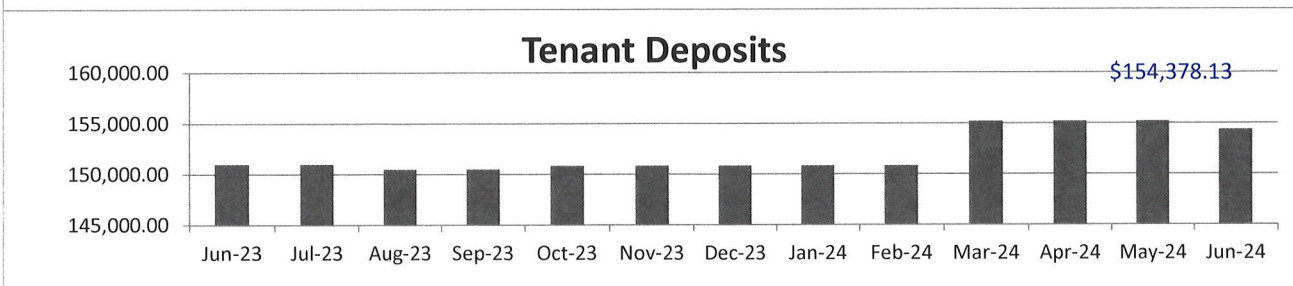
As of: June 30, 2024

Assets			
Current Assets			
General Checking - Umpqua Bank		340,968.62	
Money Market - Umpqua Bank		28,222.38	
LGIP Investment		2,655,036.08	
TOTAL			3,024,227.08
Tenant Deposits-Money Market		154,378.13	
TOTAL Tenant Deposits			154,378.13
TOTAL Cash on Hand			3,178,605.21
Liabilities			
Current Liabilities			
WA CARES PAYABLE		487.21	
TOTAL Current Liabilities			487.21
TOTAL Liabilities			487.21
Fund Balance			
Net Assets		2,869,482.51	
Excess of Revenue over Expenditures		308,635.49	
TOTAL Fund Balance			3,178,118.00
TOTAL Liabilities & Fund Balance			3,178,605.21

Operating Revenue



Tenant Deposits



Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, June 2024 - current month, Consolidated by account

	<i>6 Month Ended June 30, 2024</i>	<i>6 Month Ended June 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	14,206.12	20,245.50	(6,039.38)
CAPITAL CONTRIBUTIONS (Grants)	33,155.00	631,500.00	(598,345.00)
PROPERTY REVENUES	571,093.30	422,024.96	149,068.34
OTHER MISC RENTAL/LEASE REV	64,100.76	48,251.98	15,848.78
NONREVENUE (Loans,other)	5,382.39	0.00	5,382.39
NON-OPERATING REVENUES	305,402.08	234,429.65	70,972.43
TOTAL Revenue	993,339.65	1,356,452.09	(363,112.44)
Expenditures			
MARINE TERMINAL EXPENSES	3,689.69	6,672.94	2,983.25
PROPERTY EXPENSES	311,827.41	324,379.66	12,552.25
NONEXPENSE (Loans,Proj,other)	198,760.26	826,947.50	628,187.24
GENERAL & ADMIN EXPENSES	147,483.65	178,442.56	30,958.91
COMMISSIONERS EXPENSES	12,511.45	16,381.98	3,870.53
NON-OPERATING EXPENSES	10,431.70	5,425.00	(5,006.70)
TOTAL Expenditures	684,704.16	1,358,249.64	673,545.48
Excess of Revenue over Expenditures	308,635.49	(1,797.55)	310,433.04

Port of Skamania County
June Monthly Statement of Revenue & Expenditures

	2024	2023	2022	2021	2020
Revenue					
MARINE TERMINAL REVENUES	731.12	0.00	6,580.26	0.00	0.00
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	78,195.54	0.00	60,706.03
PROPERTY REVENUES	95,845.91	88,575.75	72,508.01	67,449.88	101,186.71
OTHER MISC RENTAL/LEASE REV	10,966.97	20,530.75	8,091.94	8,131.09	13,933.00
Other NON-OP REVENUE (Loans,Sec Dep,other)	0.00	0.00	2,736.00	1,586.00	0.00
NON-OPERATING REVENUES	50,118.94	52,677.94	65,317.78	5,513.81	5,680.38
TOTAL Revenue	157,662.94	161,784.44	233,429.53	82,680.78	181,506.12
Expenditures					
MARINE TERMINAL EXPENSES	954.15	2,937.63	5,374.86	580.67	244.45
PROPERTY EXPENSES	39,167.81	54,685.94	34,610.71	33,970.57	24,806.40
NON-OP EXPENSE (Loans,Proj,other)	57,913.58	58,258.96	66,877.74	26,423.59	51,119.19
GENERAL & ADMIN EXPENSES	24,089.88	22,698.19	19,583.90	19,480.51	19,483.92
COMMISSIONERS EXPENSES	2,417.89	1,879.21	1,883.65	2,148.62	3,236.71
NON-OPERATING EXPENSES	1,205.58	1,828.65	472.08	2,618.57	462.76
TOTAL Expenditures	125,748.89	142,288.58	128,802.94	85,222.53	99,353.43
Excess of Revenue over Expenditures	31,914.05	19,495.86	104,626.59	(2,541.75)	82,152.69

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

	2024	2023	2022	2021	2020
Revenue					
MARINE TERMINAL REVENUES	14,206.12	35,644.67	54,637.81	0.00	5,782.31
CAPITAL CONTRIBUTIONS (Grants)	33,155.00	48,202.25	107,436.59	64,998.12	409,990.85
PROPERTY REVENUES	571,093.30	566,467.53	478,104.32	458,506.67	387,774.15
OTHER MISC RENTAL/LEASE REV	64,100.76	111,718.89	59,268.27	59,451.26	84,264.11
Other NON-OP REVENUE (Loans,Sec Dep,other)	5,382.39	500.00	6,500.30	1,836.00	3,430.00
NON-OPERATING REVENUES	305,402.08	278,742.56	246,209.93	485,222.33	190,703.68
TOTAL Revenue	993,339.65	1,041,275.90	952,157.22	1,070,014.38	1,081,945.10
Expenditures					
MARINE TERMINAL EXPENSES	3,689.69	7,177.13	12,271.49	2,514.68	3,166.95
PROPERTY EXPENSES	311,827.41	316,058.22	247,348.77	243,418.73	224,083.63
NON-OP EXPENSE (Loans,Proj,other)	198,760.26	312,370.22	239,788.18	192,918.95	267,263.16
GENERAL & ADMIN EXPENSES	147,483.65	144,703.37	158,551.91	138,794.86	131,552.57
COMMISSIONERS EXPENSES	12,511.45	10,861.85	11,164.09	11,789.35	12,560.27
NON-OPERATING EXPENSES	10,431.70	9,135.31	8,308.99	12,821.57	12,216.40
TOTAL Expenditures	684,704.16	800,306.10	677,433.43	602,258.14	650,842.98
Excess of Revenue over Expenditures	308,635.49	240,969.80	274,723.79	467,756.24	431,102.12

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, June 2024 - current month

	<i>1 Month Ended June 30, 2024</i>		<i>6 Months Ended June 30, 2024</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	731.12	0.5 %	13,368.65	1.3 %
Other Docking Fees - 10% Admin	0.00	0.0 %	55.05	0.0 %
Dock Services Labor Reimb	0.00	0.0 %	232.00	0.0 %
Utility Reimbursement-Water	0.00	0.0 %	318.92	0.0 %
Utility Reimbursement-Refuse	0.00	0.0 %	231.50	0.0 %
TOTAL STEVENSON LANDING REVENUES	731.12	0.5 %	14,206.12	1.4 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	33,155.00	3.3 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	33,155.00	3.3 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	785.29	0.5 %	5,475.23	0.6 %
Rigging Loft-Elect Reimb	102.68	0.1 %	1,218.26	0.1 %
Tichenor Bldg-Sewer Reimb	1,763.90	1.1 %	12,307.93	1.2 %
Tichenor Bldg-Nat Gas Reimb	362.52	0.2 %	4,894.55	0.5 %
Beacon Rock-Prop Ins Reimb	378.51	0.2 %	1,514.04	0.2 %
Discovery 1-Prop Ins Reimb	796.83	0.5 %	4,780.98	0.5 %
Teitzel-Prop Ins Reimb	884.82	0.6 %	4,424.10	0.4 %
Evergreen Bldg-Prop Ins Reimb	377.58	0.2 %	2,265.48	0.2 %
Old Saloon-Prop Ins Reimb	95.50	0.1 %	573.00	0.1 %
Rigging Loft-Prop Ins Reimb	55.84	0.0 %	335.04	0.0 %
Skye Bldg-Prop Ins Reimb	95.50	0.1 %	764.00	0.1 %
Riverpoint Bldg-Prop Ins Reimb	1,709.51	1.1 %	10,257.06	1.0 %
Tichenor Bldg-Prop Ins Reimb	903.47	0.6 %	6,633.04	0.7 %
TOTAL PROPERTY LEASE USER CHARGES	8,311.95	5.3 %	55,442.71	5.6 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,290.35	3.4 %	21,161.40	2.1 %
Discovery I Building	14,270.79	9.1 %	85,628.26	8.6 %
Teitzel Building (Discovery 2)	9,487.05	6.0 %	66,500.00	6.7 %
Evergreen Building	4,406.15	2.8 %	26,436.90	2.7 %
212 SW Cascade Ave	100.00	0.1 %	600.00	0.1 %
Old Saloon Building	1,528.13	1.0 %	7,425.06	0.7 %
Rigging Loft (Red Barn)	840.27	0.5 %	5,041.62	0.5 %
Skye Bldg	1,599.16	1.0 %	10,457.41	1.1 %
Riverpoint Bldg (Stev Ind)	26,038.19	16.5 %	156,229.14	15.7 %
Cascades Business Park - Ground lease	2,185.45	1.4 %	12,858.10	1.3 %
Park Rentals	960.50	0.6 %	1,020.50	0.1 %
Wind River Business Park	0.00	0.0 %	5,676.11	0.6 %
TOTAL PROP LEASE REVENUE	66,706.04	42.3 %	399,034.50	40.2 %

*1 Month Ended
June 30, 2024*

*6 Months Ended
June 30, 2024*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	2,208.45	1.4 %	7,709.03	0.8 %
Tichenor Suite #45	2,930.07	1.9 %	14,788.30	1.5 %
Fiber Lease Revenue	180.00	0.1 %	1,229.41	0.1 %
Tichenor Suite #50	2,093.47	1.3 %	12,090.97	1.2 %
Tichenor Suite #60	769.22	0.5 %	8,254.80	0.8 %
Tichenor Suite #65	2,142.45	1.4 %	12,854.70	1.3 %
Tichenor Suite #70	2,222.62	1.4 %	12,203.14	1.2 %
Tichenor Suite #85	2,317.31	1.5 %	13,903.86	1.4 %
Tichenor Suite #90	1,446.68	0.9 %	6,475.99	0.7 %
Tichenor Suite #105	2,317.31	1.5 %	13,903.86	1.4 %
Tichenor Suite #110	2,200.34	1.4 %	13,202.03	1.3 %
TOTAL TICHENOR LEASE REVENUE	20,827.92	13.2 %	116,616.09	11.7 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	10,966.97	7.0 %	63,900.76	6.4 %
Misc Operating Revenue	0.00	0.0 %	200.00	0.0 %
TOTAL OTHER MISC LEASE REV	10,966.97	7.0 %	64,100.76	6.5 %
OTHER NONREVENUE				
Tenant Security Deposits	0.00	0.0 %	5,382.39	0.5 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	5,382.39	0.5 %
NON-OPERATING REVENUES				
Investment Interest-MMA	12,432.72	7.9 %	69,227.00	7.0 %
Property Tax Revenues	31,340.92	19.9 %	216,513.73	21.8 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	460.42	0.0 %
DNR PILT NAP/NRCA Rev	7.59	0.0 %	5,866.68	0.6 %
Private Timber Harvest Tax Rev	4,466.03	2.8 %	9,416.98	0.9 %
Leasehold Tax from State	404.03	0.3 %	2,078.52	0.2 %
Other Non-Operating Revenues	1,467.65	0.9 %	1,838.75	0.2 %
TOTAL NON-OPERATING REVENUES	50,118.94	31.8 %	305,402.08	30.7 %
TOTAL Revenue	157,662.94	100.0 %	993,339.65	100.0 %

***1 Month Ended
June 30, 2024***

***6 Months Ended
June 30, 2024***

Expenditures

STEV LANDING EXPENSES

Stev Landing-Supplies	0.00	0.0 %	17.22	0.0 %
Stev Landing-Util-Electricity	155.02	0.1 %	942.79	0.1 %
Stev Landing-Util-Water Exp	297.13	0.2 %	1,768.63	0.2 %
Stev Landing-Util-Garbage Exp	502.00	0.3 %	961.05	0.1 %
TOTAL STEV LANDING EXPENSES	954.15	0.6 %	3,689.69	0.4 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	17,371.11	11.0 %	99,864.95	10.1 %
Payroll Tax-Maint Exp	1,328.89	0.8 %	7,986.49	0.8 %
Worker's Comp-Maint Exp	0.00	0.0 %	4,804.29	0.5 %
Unemployment-Maint Exp	0.00	0.0 %	180.68	0.0 %
PERS Retirement-Maint Exp	1,589.71	1.0 %	9,420.85	0.9 %
Health Ins-Maint Exp	5,288.19	3.4 %	33,669.34	3.4 %
VEBA-Maint Exp	600.00	0.4 %	3,600.00	0.4 %
BRGC Supplies-Maint Exp	0.00	0.0 %	88.74	0.0 %
Discovery I Sup-Maint Exp	0.00	0.0 %	76.00	0.0 %
Teitzel Sup-Maint Exp	171.31	0.1 %	2,360.05	0.2 %
Evergreen Bldg Sup-Maint Exp	328.49	0.2 %	461.51	0.0 %
212 Cascade Ave Sup-Maint Exp	16.17	0.0 %	2,340.33	0.2 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	51.65	0.0 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	32.93	0.0 %
Riverpoint Bldg Sup-Maint Exp	152.00	0.1 %	3,687.05	0.4 %
Tichenor Supplies-Maint Exp	885.96	0.6 %	12,639.44	1.3 %
Park Grnds Supplies-Maint Exp	244.20	0.2 %	5,936.70	0.6 %
Shop Bldg Supplies-Maint Exp	91.05	0.1 %	1,501.05	0.2 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	47.00	0.0 %
WRBP Sup-Maint Exp	814.00	0.5 %	5,355.00	0.5 %
Cascades Bus Park Sup-Maint Exp	40.66	0.0 %	52.87	0.0 %
Boat Launch Supplies-Maint Exp	2,405.58	1.5 %	2,778.68	0.3 %
Tools-Maint Exp	35.53	0.0 %	313.83	0.0 %
Janitorial Supplies-Maint Exp	262.88	0.2 %	1,415.95	0.1 %
Fuel-Maint Exp	401.85	0.3 %	4,025.32	0.4 %
Automotive-Maint Exp	12.00	0.0 %	250.77	0.0 %
Machinery & Equipment-Maint Exp	232.36	0.1 %	4,054.11	0.4 %
Insurance Property-Maint Exp	0.00	0.0 %	1,162.00	0.1 %
TOTAL PROPERTY LEASE MAINT EXPENSES	32,271.94	20.5 %	208,157.58	21.0 %

*1 Month Ended
June 30, 2024*

*6 Months Ended
June 30, 2024*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	38.89	0.0 %	231.49	0.0 %
Rigging Loft-Water Exp	38.89	0.0 %	231.49	0.0 %
Tichenor-Water Exp	802.81	0.5 %	4,936.63	0.5 %
Park-Water Exp	781.41	0.5 %	4,628.17	0.5 %
212 Cascade-Electricity Exp	203.30	0.1 %	1,570.85	0.2 %
Rigging Loft-Electricity Exp	228.18	0.1 %	2,707.25	0.3 %
Tichenor Bldg-Electricity Exp	956.16	0.6 %	5,653.46	0.6 %
Parks & Grounds-Electricity Exp	254.82	0.2 %	1,546.31	0.2 %
WRBP-Electricity Exp	162.01	0.1 %	1,004.08	0.1 %
212 Cascade Ave-Sewer Exp	128.11	0.1 %	739.52	0.1 %
Rigging Loft-Sewer Exp	128.11	0.1 %	739.52	0.1 %
Tichenor Bldg-Sewer Exp	1,799.27	1.1 %	10,754.32	1.1 %
Parks & Grounds-Sewer Exp	403.21	0.3 %	2,426.52	0.2 %
Parks & Grounds-Garbage Exp	170.70	0.1 %	1,036.45	0.1 %
Tichenor Bldg-Nat Gas Exp	0.00	0.0 %	3,296.81	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	6,095.87	3.9 %	41,502.87	4.2 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	800.00	0.5 %	800.00	0.1 %
Leasehold Taxes Expense	0.00	0.0 %	61,366.96	6.2 %
TOTAL OTHER PROPERTY EXPENSES	800.00	0.5 %	62,166.96	6.3 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,419.98	0.5 %
Prin-WIB-Teitzel(Disc 2)	9,559.42	6.1 %	9,559.42	1.0 %
Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.66	6.8 %
TOTAL DEBT REDEMPTION-PRINCIPAL	9,559.42	6.1 %	82,646.06	8.3 %

GENERAL PROJECTS EXPENSES

BEACON ROCK GOLF COURSE	26,168.28	16.6 %	49,882.61	5.0 %
NB PARCEL Cascades Bus Park	21,533.69	13.7 %	54,588.50	5.5 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	3,990.90	0.4 %
TOTAL GENERAL PROJECTS EXPENSES	47,701.97	30.3 %	108,462.01	10.9 %

EQUIPMENT PURCHASES

Office Equipment Purchases	652.19	0.4 %	652.19	0.1 %
Equipment Purchase	0.00	0.0 %	7,000.00	0.7 %
TOTAL EQUIPMENT PURCHASES	652.19	0.4 %	7,652.19	0.8 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,484.88	6.0 %	56,748.68	5.7 %
Payroll Tax-Administrative Exp	808.23	0.5 %	4,935.41	0.5 %
Worker's Comp-Admin Exp	0.00	0.0 %	230.54	0.0 %
Unemployment-Admin Exp	0.00	0.0 %	105.88	0.0 %
PERS Retirement-Admin Exp	903.90	0.6 %	5,408.10	0.5 %
Health Insur-Admin Exp	994.82	0.6 %	5,968.92	0.6 %
VEBA-Admin Exp	200.00	0.1 %	1,200.00	0.1 %
Paid Family Medical Leave Exp	0.00	0.0 %	897.86	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,391.83	7.9 %	75,495.39	7.6 %

*1 Month Ended
June 30, 2024*

*6 Months Ended
June 30, 2024*

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	250.00	0.2 %	5,522.70	0.6 %
Professional Serv-Gen Admin	8,361.16	5.3 %	50,166.96	5.1 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,611.16	5.5 %	55,689.66	5.6 %

G & A EXPENSES

Legal Fees-G&A Exp	224.00	0.1 %	907.00	0.1 %
Office Supplies-G&A Exp	57.07	0.0 %	1,395.59	0.1 %
Promotional Hosting-G&A Exp	945.31	0.6 %	1,200.16	0.1 %
Admin Travel-G&A Exp	0.00	0.0 %	580.42	0.1 %
Professional Develop-G&A Exp	0.00	0.0 %	140.00	0.0 %
Legal Advertising-G&A Exp	15.00	0.0 %	38.10	0.0 %
Marketing Advertising-G&A Exp	620.50	0.4 %	858.00	0.1 %
Membership/Dues-G&A Exp	276.75	0.2 %	5,618.75	0.6 %
Administrative-G&A Exp	353.51	0.2 %	2,100.53	0.2 %
Bank Fees-G&A Exp	8.81	0.0 %	440.23	0.0 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	100.00	0.0 %
Postage-G&A Exp	0.00	0.0 %	132.00	0.0 %
Safety Program-G&A Exp	88.96	0.1 %	310.66	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	360.18	0.0 %
Telecommunications-G&A Exp	358.05	0.2 %	1,978.05	0.2 %
IT- G&A Exp	138.93	0.1 %	138.93	0.0 %
TOTAL G & A EXPENSES	3,086.89	2.0 %	16,298.60	1.6 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	805.00	0.5 %	3,185.00	0.3 %
Commissioners Salaries	1,080.00	0.7 %	6,255.00	0.6 %
Payroll Taxes-Commissioners	61.59	0.0 %	243.65	0.0 %
Health Ins-Commissioners	471.30	0.3 %	2,827.80	0.3 %
TOTAL COMMISSIONERS EXPENSES	2,417.89	1.5 %	12,511.45	1.3 %

NON-OPERATING EXPENSES

Interest-WIB-Teitzel (Disc 2)	1,205.58	0.8 %	1,205.58	0.1 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	234.27	0.0 %
Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	4,060.00	0.4 %
State Audit	0.00	0.0 %	4,931.85	0.5 %
TOTAL NON-OPERATING EXPENSES	1,205.58	0.8 %	10,431.70	1.1 %

TOTAL Expenditures

	125,748.89	79.8 %	684,704.16	68.9 %
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Excess of Revenue over Expenditures

	31,914.05	20.2 %	308,635.49	31.1 %
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Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, June 2024 - current month

	<i>6 Months Ended June 30, 2024</i>	<i>6 Months Ended June 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	13,368.65	13,428.50	(59.85)	-0.4 %
Other Docking Fees - 10% Admin	55.05	620.00	(564.95)	-91.1 %
Dock Services Labor Reimb	232.00	1,683.00	(1,451.00)	-86.2 %
Utility Reimbursement-Water	318.92	1,805.00	(1,486.08)	-82.3 %
Utility Reimbursement-Refuse	231.50	2,709.00	(2,477.50)	-91.5 %
TOTAL STEVENSON LANDING REVENUES	14,206.12	20,245.50	(6,039.38)	-29.8 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	33,155.00	631,500.00	(598,345.00)	-94.7 %
TOTAL PROJECT GRANT REVENUES	33,155.00	631,500.00	(598,345.00)	-94.7 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	5,475.23	6,558.00	(1,082.77)	-16.5 %
Rigging Loft-Elect Reimb	1,218.26	928.00	290.26	31.3 %
Tichenor Bldg-Sewer Reimb	12,307.93	12,755.00	(447.07)	-3.5 %
Tichenor Bldg-Nat Gas Reimb	4,894.55	3,513.00	1,381.55	39.3 %
Beacon Rock-Prop Ins Reimb	1,514.04	1,516.00	(1.96)	-0.1 %
Discovery 1-Prop Ins Reimb	4,780.98	3,825.00	955.98	25.0 %
Teitzel-Prop Ins Reimb	4,424.10	4,243.98	180.12	4.2 %
Evergreen Bldg-Prop Ins Reimb	2,265.48	1,620.48	645.00	39.8 %
Old Saloon-Prop Ins Reimb	573.00	573.00	0.00	
Rigging Loft-Prop Ins Reimb	335.04	334.98	0.06	0.0 %
Skye Bldg-Prop Ins Reimb	764.00	508.98	255.02	50.1 %
Riverpoint Bldg-Prop Ins Reimb	10,257.06	7,693.02	2,564.04	33.3 %
Tichenor Bldg-Prop Ins Reimb	6,633.04	4,336.50	2,296.54	53.0 %
TOTAL PROPERTY LEASE USER CHARGES	55,442.71	48,405.94	7,036.77	14.5 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	21,161.40	15,244.00	5,917.40	38.8 %
Discovery I Building	85,628.26	38,052.00	47,576.26	125.0 %
Teitzel Building (Discovery 2)	66,500.00	56,133.00	10,367.00	18.5 %
Evergreen Building	26,436.90	23,494.50	2,942.40	12.5 %
212 SW Cascade Ave	600.00	600.00	0.00	
Old Saloon Building	7,425.06	7,146.00	279.06	3.9 %
Rigging Loft (Red Barn)	5,041.62	4,480.50	561.12	12.5 %
Skye Bldg	10,457.41	8,208.00	2,249.41	27.4 %
Riverpoint Bldg (Stev Ind)	156,229.14	116,190.00	40,039.14	34.5 %
Cascades Business Park - Ground lease	12,858.10	12,360.00	498.10	4.0 %
Park Rentals	1,020.50	0.00	1,020.50	
Wind River Business Park	5,676.11	0.00	5,676.11	
TOTAL PROP LEASE REVENUE	399,034.50	281,908.00	117,126.50	41.5 %

*6 Months Ended
June 30, 2024*

*6 Months Ended
June 30, 2024
Budget*

*Variance
Fav/<Unf>*

% Var

TICHENOR LEASE REVENUE

Tichenor Suite #40	7,709.03	6,844.98	864.05	12.6 %
Tichenor Suite #45	14,788.30	8,214.00	6,574.30	80.0 %
Fiber Lease Revenue	1,229.41	0.00	1,229.41	
Tichenor Suite #50	12,090.97	10,514.52	1,576.45	15.0 %
Tichenor Suite #60	8,254.80	5,718.48	2,536.32	44.4 %
Tichenor Suite #65	12,854.70	11,424.00	1,430.70	12.5 %
Tichenor Suite #70	12,203.14	7,468.50	4,734.64	63.4 %
Tichenor Suite #85	13,903.86	12,356.52	1,547.34	12.5 %
Tichenor Suite #90	6,475.99	5,080.98	1,395.01	27.5 %
Tichenor Suite #105	13,903.86	12,356.52	1,547.34	12.5 %
Tichenor Suite #110	13,202.03	11,732.52	1,469.51	12.5 %
TOTAL TICHENOR LEASE REVENUE	116,616.09	91,711.02	24,905.07	27.2 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	63,900.76	43,252.00	20,648.76	47.7 %
Misc Operating Revenue	200.00	4,999.98	(4,799.98)	-96.0 %
TOTAL OTHER MISC LEASE REV	64,100.76	48,251.98	15,848.78	32.8 %

OTHER NONREVENUE

Tenant Security Deposits	5,382.39	0.00	5,382.39	
TOTAL OTHER NONREVENUE	5,382.39	0.00	5,382.39	

NON-OPERATING REVENUES

Investment Interest-MMA	69,227.00	12,499.98	56,727.02	453.8 %
Property Tax Revenues	216,513.73	215,263.00	1,250.73	0.6 %
PILT Fish & Wildlife Tax Rev	460.42	0.00	460.42	
DNR PILT NAP/NRCA Rev	5,866.68	500.00	5,366.68	1073.3 %
Private Timber Harvest Tax Rev	9,416.98	5,666.67	3,750.31	66.2 %
Leasehold Tax from State	2,078.52	500.00	1,578.52	315.7 %
Other Non-Operating Revenues	1,838.75	0.00	1,838.75	
TOTAL NON-OPERATING REVENUES	305,402.08	234,429.65	70,972.43	30.3 %

TOTAL Revenue

993,339.65	1,356,452.09	(363,112.44)	-26.8 %
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	<i>6 Months Ended June 30, 2024</i>	<i>6 Months Ended June 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Stev Landing-Supplies	17.22	0.00	(17.22)	
Stev Landing-Util-Electricity	942.79	870.00	(72.79)	-8.4 %
Stev Landing-Util-Water Exp	1,768.63	2,843.94	1,075.31	37.8 %
Stev Landing-Util-Garbage Exp	961.05	2,959.00	1,997.95	67.5 %
TOTAL STEVE LANDING EXPENSES	3,689.69	6,672.94	2,983.25	44.7 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	0.00	800.00	800.00	100.0 %
TOTAL OTHER PROPERTY LEASE OPS	0.00	800.00	800.00	100.0 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	99,864.95	99,340.98	(523.97)	-0.5 %
Overtime-Maint Exp	0.00	4,238.52	4,238.52	100.0 %
Payroll Tax-Maint Exp	7,986.49	7,924.02	(62.47)	-0.8 %
Worker's Comp-Maint Exp	4,804.29	5,424.00	619.71	11.4 %
Unemployment-Maint Exp	180.68	248.00	67.32	27.1 %
PERS Retirement-Maint Exp	9,420.85	10,341.00	920.15	8.9 %
Health Ins-Maint Exp	33,669.34	31,729.02	(1,940.32)	-6.1 %
VEBA-Maint Exp	3,600.00	3,600.00	0.00	
Outside Services-Maint Exp	0.00	250.02	250.02	100.0 %
BRGC Supplies-Maint Exp	88.74	499.98	411.24	82.3 %
Discovery I Sup-Maint Exp	76.00	1,000.02	924.02	92.4 %
Teitzel Sup-Maint Exp	2,360.05	7,000.02	4,639.97	66.3 %
Evergreen Bldg Sup-Maint Exp	461.51	7,000.02	6,538.51	93.4 %
212 Cascade Ave Sup-Maint Exp	2,340.33	2,100.00	(240.33)	-11.4 %
Old Saloon Supplies-Maint Exp	0.00	499.98	499.98	100.0 %
Rigging Loft Sup-Maint Exp	51.65	750.00	698.35	93.1 %
Skye Bldg Supplies-Maint Exp	32.93	2,500.02	2,467.09	98.7 %
Riverpoint Bldg Sup-Maint Exp	3,687.05	3,250.02	(437.03)	-13.4 %
Tichenor Supplies-Maint Exp	12,639.44	7,500.00	(5,139.44)	-68.5 %
Park Grnds Supplies-Maint Exp	5,936.70	12,000.00	6,063.30	50.5 %
21 Cascade Supplies-Maint Exp	0.00	100.02	100.02	100.0 %
Shop Bldg Supplies-Maint Exp	1,501.05	1,750.02	248.97	14.2 %
Vacant Lands Sup-Maint Exp	47.00	100.02	53.02	53.0 %
WRBP Sup-Maint Exp	5,355.00	4,000.02	(1,354.98)	-33.9 %
Cascades Bus Park Sup-Maint Exp	52.87	499.98	447.11	89.4 %
Boat Launch Supplies-Maint Exp	2,778.68	499.98	(2,278.70)	-455.8 %
Tools-Maint Exp	313.83	2,250.00	1,936.17	86.1 %
Janitorial Supplies-Maint Exp	1,415.95	1,999.98	584.03	29.2 %
Fuel-Maint Exp	4,025.32	4,500.00	474.68	10.5 %
Automotive-Maint Exp	250.77	1,300.02	1,049.25	80.7 %
Uniforms-Maint Exp	0.00	499.98	499.98	100.0 %
Machinery & Equipment-Maint Exp	4,054.11	1,750.02	(2,304.09)	-131.7 %
Equip Rentals-Maint Exp	0.00	499.98	499.98	100.0 %
Insurance Property-Maint Exp	1,162.00	4.00	(1,158.00)	-28950.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	208,157.58	226,949.64	18,792.06	8.3 %

	<i>6 Months Ended June 30, 2024</i>	<i>6 Months Ended June 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	231.49	282.00	50.51	17.9 %
Rigging Loft-Water Exp	231.49	270.00	38.51	14.3 %
Tichenor-Water Exp	4,936.63	6,558.00	1,621.37	24.7 %
Park-Water Exp	4,628.17	7,026.00	2,397.83	34.1 %
212 Cascade-Electricity Exp	1,570.85	1,874.00	303.15	16.2 %
Rigging Loft-Electricity Exp	2,707.25	2,062.00	(645.25)	-31.3 %
Tichenor Bldg-Electricity Exp	5,653.46	5,621.00	(32.46)	-0.6 %
Parks & Grounds-Electricity Exp	1,546.31	1,640.00	93.69	5.7 %
WRBP-Electricity Exp	1,004.08	1,500.00	495.92	33.1 %
212 Cascade Ave-Sewer Exp	739.52	938.00	198.48	21.2 %
Rigging Loft-Sewer Exp	739.52	1,000.02	260.50	26.0 %
Tichenor Bldg-Sewer Exp	10,754.32	12,752.00	1,997.68	15.7 %
Parks & Grounds-Sewer Exp	2,426.52	2,342.00	(84.52)	-3.6 %
Parks & Grounds-Garbage Exp	1,036.45	1,171.00	134.55	11.5 %
Tichenor Bldg-Nat Gas Exp	3,296.81	3,514.00	217.19	6.2 %
TOTAL PROPERTY UTILITY EXPENSES	41,502.87	48,550.02	7,047.15	14.5 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	800.00	0.00	(800.00)	
Leasehold Taxes Expense	61,366.96	48,080.00	(13,286.96)	-27.6 %
TOTAL OTHER PROPERTY EXPENSES	62,166.96	48,080.00	(14,086.96)	-29.3 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	5,419.98	5,750.50	330.52	5.7 %
Prin-WIB-Teitzel(Disc 2)	9,559.42	9,604.00	44.58	0.5 %
Prin-CERB-Teitzel (Disc 2)	67,666.66	67,667.00	0.34	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	82,646.06	83,021.50	375.44	0.5 %
GENERAL PROJECTS EXPENSES				
212 Cascade Ave - Capital Repair	0.00	7,500.00	7,500.00	100.0 %
Army Corps Building-Capital Repair	0.00	75,000.00	75,000.00	100.0 %
BEACON ROCK GOLF COURSE	49,882.61	45,000.00	(4,882.61)	-10.9 %
NB PARCEL Cascades Bus Park	54,588.50	586,269.00	531,680.50	90.7 %
Maintenance-Capital Repairs	0.00	14,500.00	14,500.00	100.0 %
Wind River Business Park - Waterline Prj	3,990.90	0.00	(3,990.90)	
TOTAL GENERAL PROJECTS EXPENSES	108,462.01	728,269.00	619,806.99	85.1 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	652.19	657.00	4.81	0.7 %
Equipment Purchase	7,000.00	15,000.00	8,000.00	53.3 %
TOTAL EQUIPMENT PURCHASES	7,652.19	15,657.00	8,004.81	51.1 %
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	56,748.68	56,909.52	160.84	0.3 %
Payroll Tax-Administrative Exp	4,935.41	4,353.48	(581.93)	-13.4 %
Worker's Comp-Admin Exp	230.54	267.00	36.46	13.7 %
Unemployment-Admin Exp	105.88	125.50	19.62	15.6 %
PERS Retirement-Admin Exp	5,408.10	5,699.52	291.42	5.1 %
Health Insur-Admin Exp	5,968.92	5,968.98	0.06	0.0 %
VEBA-Admin Exp	1,200.00	1,200.00	0.00	
Paid Family Medical Leave Exp	897.86	1,000.00	102.14	10.2 %
TOTAL SALARIES & BENEFITS-ADMIN	75,495.39	75,524.00	28.61	0.0 %

	<i>6 Months Ended June 30, 2024</i>	<i>6 Months Ended June 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	5,522.70	3,000.00	(2,522.70)	-84.1 %
Professional Serv-Gen Admin	50,166.96	50,187.00	20.04	0.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	55,689.66	53,187.00	(2,502.66)	-4.7 %
G & A EXPENSES				
Legal Fees-G&A Exp	907.00	7,500.00	6,593.00	87.9 %
Office Supplies-G&A Exp	1,395.59	2,700.00	1,304.41	48.3 %
Equipment-G&A Exp	0.00	499.98	499.98	100.0 %
Promotional Hosting-G&A Exp	1,200.16	2,000.00	799.84	40.0 %
Admin Travel-G&A Exp	580.42	7,000.00	6,419.58	91.7 %
Professional Develop-G&A Exp	140.00	2,315.00	2,175.00	94.0 %
Legal Advertising-G&A Exp	38.10	600.00	561.90	93.7 %
Marketing Advertising-G&A Exp	858.00	3,999.99	3,141.99	78.5 %
Membership/Dues-G&A Exp	5,618.75	12,000.00	6,381.25	53.2 %
Administrative-G&A Exp	2,100.53	2,016.65	(83.88)	-4.2 %
Bank Fees-G&A Exp	440.23	499.98	59.75	12.0 %
Marketing & Eco Dev-G&A Exp	100.00	49.98	(50.02)	-100.1 %
Postage-G&A Exp	132.00	250.00	118.00	47.2 %
Safety Program-G&A Exp	310.66	650.00	339.34	52.2 %
State Use Tax-G&A Exp	360.18	2,500.00	2,139.82	85.6 %
Miscellaneous-G&A Exp	0.00	49.98	49.98	100.0 %
Telecommunications-G&A Exp	1,978.05	3,000.00	1,021.95	34.1 %
IT- G&A Exp	138.93	2,100.00	1,961.07	93.4 %
TOTAL G & A EXPENSES	16,298.60	49,731.56	33,432.96	67.2 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	3,185.00	6,111.00	2,926.00	47.9 %
Commissioners Salaries	6,255.00	6,480.00	225.00	3.5 %
Payroll Taxes-Commissioners	243.65	963.00	719.35	74.7 %
Health Ins-Commissioners	2,827.80	2,827.98	0.18	0.0 %
TOTAL COMMISSIONERS EXPENSES	12,511.45	16,381.98	3,870.53	23.6 %
NON-OPERATING EXPENSES				
Interest-WIB-Teitzel (Disc 2)	1,205.58	1,161.00	(44.58)	-3.8 %
Interest-CTED-126 Cascade Ave	234.27	204.00	(30.27)	-14.8 %
Interest-CERB-Teitzel (Disc 2)	4,060.00	4,060.00	0.00	
State Audit	4,931.85	0.00	(4,931.85)	
TOTAL NON-OPERATING EXPENSES	10,431.70	5,425.00	(5,006.70)	-92.3 %
TOTAL Expenditures	684,704.16	1,358,249.64	673,545.48	49.6 %
Excess of Revenue over Expenditures	308,635.49	(1,797.55)	310,433.04	17269.8 %