

PORT OF SKAMANIA COUNTY

June 2026

FINANCIAL REPORTS

Cindy Bradley
Finance Manager
July 9, 2026

Summary

YTD 2026 cash flow remains positive. The primary favorable variances versus budget reflect timely tenant payments and the delay in construction at Cascades Business Park, which has deferred the related expenditures.

Cascades Business Park Grants

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

EPA Grant - \$959,752 – This is a federal appropriation for infrastructure construction at Cascades Business Park.

The Cascades Business Park project is in the 30 NEPA comment period. The comment period is expected to be complete by the 10th of July. Barring any significant comment the EPA should be able to move forward with the NEPA issuance. No revenues or expenses have been recorded.

Notable income June

\$ 25,172.58	◇ Property tax received
\$ 15,696.50	◇ LGIP interest income
\$ 3,655.21	◇ Private Timber Harvest Tax Revenue

Notable expenses June

\$ 800.00	◇ Cascades Business Park - Army Corps easement
\$ 3,387.78	◇ Stage expansion - Stevenson Waterfront
\$ 8,365.27	◇ Repair two maintenance trucks
\$ 729.00	◇ WPPA Spring Conference
\$ 2,630.31	◇ WPPA Open House
\$ 4,834.57	◇ Phoenix - New computer set up and System conversion
\$ 2,820.00	◇ PBS Engineering - Cascades Business Park

Delinquent Account Aging as of 07/02/2026

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
LDB	\$ 21,372.49	\$ 23,744.83			\$	45,117.32
Leavitt Bros	\$ 242.12	\$ 275.15	236.99		\$	754.26
Skunk Bros	\$ 3,011.96	\$ 3,869.68	\$ 4,429.92	\$ 4,716.25	\$	16,027.81

Skunk Bros payment plan is in place and being followed.

Staff has attempted communication with Leavitt Bros. and is waiting on a response.

Port of Skamania County

Statement of Assets & Liabilities

As of: June 30, 2026

Assets

Current Assets

General Checking - Umpqua Bank	270,900.53	
Money Market - Umpqua Bank	28,228.03	
LGIP Investment	5,028,076.41	
TOTAL Operating Revenue		<u>5,327,204.97</u>
LGIP - Tenant Deposits	159,674.36	
TOTAL Tenant Deposits		<u>159,674.36</u>
TOTAL Assets		<u>5,486,879.33</u>

Liabilities

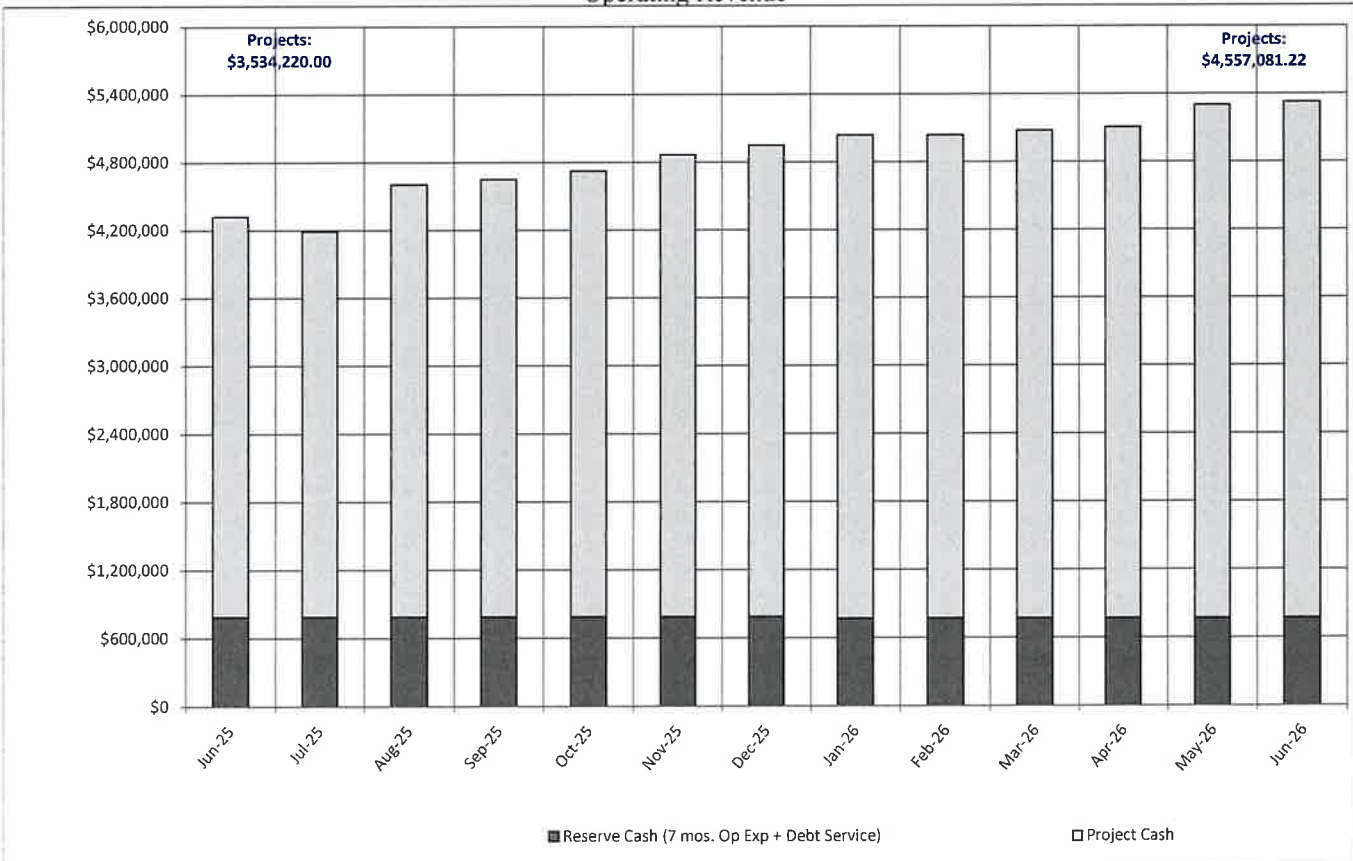
Current Liabilities

WA CARES PAYABLE	528.92	
TOTAL Current Liabilities		<u>528.92</u>
TOTAL Liabilities		<u>528.92</u>

Fund Balance

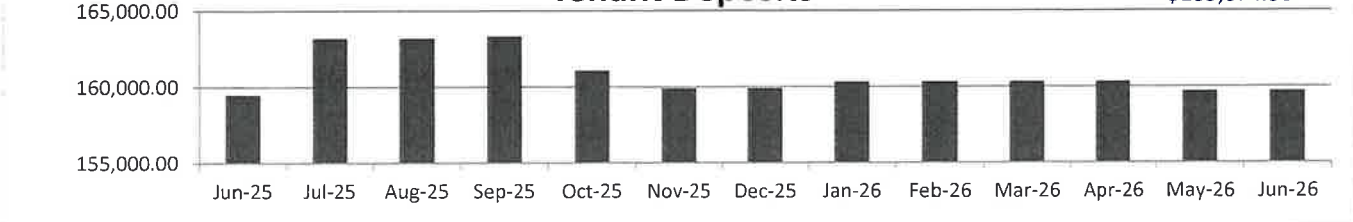
Net Assets	5,107,330.06	
Excess of Revenue over Expenditures	379,020.35	
TOTAL Fund Balance		<u>5,486,350.41</u>
TOTAL Liabilities & Fund Balance		<u>5,486,879.33</u>

Operating Revenue



Tenant Deposits

\$159,674.36



STATEMENT OF REVENUES AND EXPENSES

2026 MONTH END REPORTS

PAGES 2

Month end Actual vs. Budget Month end Summary

PAGE 3

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

PAGES 4 – 9

*June
– Detailed Statement of Revenue & Expenditures*

PAGES 10-14

Month end Actual vs. Budget Fiscal year end Detail

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, June 2026 - current month, Consolidated by account

	<i>6 Months Ended June 30, 2026</i>	<i>6 Months Ended June 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	31,566.00	28,000.02	3,565.98
CAPITAL CONTRIBUTIONS (Grants)	0.00	289,000.00	(289,000.00)
PROPERTY REVENUES	566,240.63	439,806.86	126,433.77
OTHER MISC RENTAL/LEASE REV	76,179.36	50,403.00	25,776.36
NONREVENUE (Loans,other)	0.00	0.00	0.00
NON-OPERATING REVENUES	342,150.88	289,110.98	53,039.90
TOTAL Revenue	1,016,136.87	1,096,320.86	(80,183.99)
Expenditures			
MARINE TERMINAL EXPENSES	1,060.78	0.00	(1,060.78)
PROPERTY EXPENSES	344,315.59	352,059.90	7,744.31
NONEXPENSE (Loans,Proj,other)	97,798.43	1,197,166.67	1,099,368.24
GENERAL & ADMIN EXPENSES	174,696.87	187,993.88	13,297.01
COMMISSIONERS EXPENSES	11,225.50	16,968.54	5,743.04
NON-OPERATING EXPENSES	8,019.35	2,707.00	(5,312.35)
TOTAL Expenditures	637,116.52	1,756,895.99	1,119,779.47
Excess of Revenue over Expenditures	379,020.35	(660,575.13)	1,039,595.48

Port of Skamania County
June Monthly Statement of Revenue & Expenditures

	2026	2025	2024	2023	2022
Revenue					
MARINE TERMINAL REVENUES	5,261.00	0.00	731.12	0.00	6,580.26
CAPITAL CONTRIBUTIONS (Grants)	0.00	308,074.97	0.00	0.00	78,195.54
PROPERTY REVENUES	58,614.19	85,775.29	95,845.91	88,575.75	72,508.01
OTHER MISC RENTAL/LEASE REV	6,512.76	9,349.40	10,966.97	20,530.75	8,091.94
Other NON-OP REVENUE (Loans,Sec Dep,other)	0.00	0.00	0.00	0.00	2,736.00
NON-OPERATING REVENUES	44,859.76	42,478.35	50,118.94	52,677.94	65,317.78
TOTAL Revenue	115,247.71	445,678.01	157,662.94	161,784.44	233,429.53
Expenditures					
MARINE TERMINAL EXPENSES	167.15	159.99	954.15	2,937.63	5,374.86
PROPERTY EXPENSES	51,360.00	37,353.58	39,167.81	54,685.94	34,610.71
NON-OP EXPENSE (Loans,Proj,other)	2,820.00	41,593.00	57,913.58	58,258.96	66,877.74
GENERAL & ADMIN EXPENSES	32,637.69	26,541.33	24,089.88	22,698.19	19,583.90
COMMISSIONERS EXPENSES	2,138.86	2,114.74	2,417.89	1,879.21	1,883.65
NON-OPERATING EXPENSES	0.00	0.00	1,205.58	1,828.65	472.08
TOTAL Expenditures	89,123.70	107,762.64	125,748.89	142,288.58	128,802.94
Excess of Revenue over Expenditures	26,124.01	337,915.37	31,914.05	19,495.86	104,626.59

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

	2026	2025	2024	2023	2022
Revenue					
MARINE TERMINAL REVENUES	31,566.00	35,005.28	14,206.12	35,644.67	54,637.81
CAPITAL CONTRIBUTIONS (Grants)	0.00	326,559.85	33,155.00	48,202.25	107,436.59
PROPERTY REVENUES	566,240.63	525,552.71	571,093.30	566,467.53	478,104.32
OTHER MISC RENTAL/LEASE REV	76,179.36	71,429.03	64,100.76	111,718.89	59,268.27
Other NON-OP REVENUE (Loans,Sec Dep,other)	0.00	410.29	5,382.39	500.00	6,500.30
NON-OPERATING REVENUES	342,150.88	319,126.09	305,402.08	278,742.56	246,209.93
TOTAL Revenue	1,016,136.87	1,278,083.25	993,339.65	1,041,275.90	952,157.22
Expenditures					
MARINE TERMINAL EXPENSES	1,060.78	2,333.34	3,689.69	7,177.13	12,271.49
PROPERTY EXPENSES	344,315.59	329,593.62	311,827.41	316,058.22	247,348.77
NON-OP EXPENSE (Loans,Proj,other)	97,798.43	307,656.54	198,760.26	312,370.22	239,788.18
GENERAL & ADMIN EXPENSES	174,696.87	169,807.84	147,483.65	144,703.37	158,551.91
COMMISSIONERS EXPENSES	11,225.50	13,381.76	12,511.45	10,861.85	11,164.09
NON-OPERATING EXPENSES	8,019.35	3,383.33	10,431.70	9,135.31	8,308.99
TOTAL Expenditures	637,116.52	826,156.43	684,704.16	800,306.10	677,433.43
Excess of Revenue over Expenditures	379,020.35	451,926.82	308,635.49	240,969.80	274,723.79

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

	<i>1 Month Ended</i>		<i>6 Months Ended</i>	
	<i>June 30, 2026</i>		<i>June 30, 2026</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	4,667.00	4.0 %	28,002.00	2.8 %
Ins Reimbursement - Landing Dock	594.00	0.5 %	3,564.00	0.4 %
TOTAL STEVENSON LANDING REVENUES	5,261.00	4.6 %	31,566.00	3.1 %
PROP LEASE/RENTAL-USER CHARGES				
Teitzel-Water Reimb	0.00	0.0 %	261.89	0.0 %
Tichenor Bldg-Water Reimb	463.09	0.4 %	4,702.83	0.5 %
Teitzel-Elect Reimb	123.71	0.1 %	736.62	0.1 %
Rigging Loft-Elect Reimb	117.03	0.1 %	1,076.38	0.1 %
Tichenor Bldg-Sewer Reimb	2,153.38	1.9 %	14,508.19	1.4 %
Teitzel-Nat Gas Reimb	16.76	0.0 %	390.12	0.0 %
Tichenor Bldg-Nat Gas Reimb	629.73	0.5 %	2,419.19	0.2 %
Beacon Rock-Prop Ins Reimb	405.25	0.4 %	810.50	0.1 %
Discovery 1-Prop Ins Reimb	938.08	0.8 %	5,628.48	0.6 %
Teitzel-Prop Ins Reimb	1,041.63	0.9 %	6,249.78	0.6 %
Old Saloon-Prop Ins Reimb	112.42	0.1 %	674.52	0.1 %
Rigging Loft-Prop Ins Reimb	65.74	0.1 %	394.44	0.0 %
Skye Bldg-Prop Ins Reimb	112.42	0.1 %	674.52	0.1 %
Riverpoint Bldg-Prop Ins Reimb	0.00	0.0 %	15,385.81	1.5 %
Tichenor Bldg-Prop Ins Reimb	1,384.10	1.2 %	6,702.20	0.7 %
TOTAL PROPERTY LEASE USER CHARGES	7,563.34	6.6 %	60,615.47	6.0 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	2,000.00	1.7 %	4,000.00	0.4 %
Discovery I Building	14,960.94	13.0 %	89,486.26	8.8 %
Teitzel Building (Discovery 2)	9,105.66	7.9 %	63,739.93	6.3 %
212 SW Cascade Ave	100.00	0.1 %	600.00	0.1 %
Old Saloon Building	1,602.33	1.4 %	7,785.55	0.8 %
Rigging Loft (Red Barn)	881.07	0.8 %	5,369.53	0.5 %
Skye Bldg	1,614.06	1.4 %	9,684.36	1.0 %
Riverpoint Bldg (Stev Ind)	0.00	0.0 %	202,910.44	20.0 %
Park Rentals	250.00	0.2 %	385.00	0.0 %
TOTAL PROP LEASE REVENUE	30,514.06	26.5 %	383,961.07	37.8 %

***1 Month Ended
June 30, 2026***

***6 Months Ended
June 30, 2026***

TICHENOR LEASE REVENUE

Tichenor Suite #40	3,921.73	3.4 %	16,427.88	1.6 %
Tichenor Suite #45	196.36	0.2 %	7,973.69	0.8 %
Fiber Lease Revenue	180.00	0.2 %	1,260.00	0.1 %
Tichenor Suite #50	2,067.64	1.8 %	12,405.84	1.2 %
Tichenor Suite #60	1,301.42	1.1 %	7,808.53	0.8 %
Tichenor Suite #65	2,250.00	2.0 %	12,375.00	1.2 %
Tichenor Suite #70	2,514.48	2.2 %	13,942.11	1.4 %
Tichenor Suite #85	2,429.82	2.1 %	14,578.92	1.4 %
Tichenor Suite #90	938.35	0.8 %	6,470.18	0.6 %
Tichenor Suite #105	2,429.82	2.1 %	14,578.92	1.4 %
Tichenor Suite #110	2,307.17	2.0 %	13,843.02	1.4 %
TOTAL TICHENOR LEASE REVENUE	20,536.79	17.8 %	121,664.09	12.0 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	6,499.73	5.6 %	65,030.15	6.4 %
Lease Late Fees	0.00	0.0 %	445.72	0.0 %
Int on Past Due Balances	13.03	0.0 %	2,260.96	0.2 %
Misc Operating Revenue	0.00	0.0 %	8,442.53	0.8 %
TOTAL OTHER MISC LEASE REV	6,512.76	5.7 %	76,179.36	7.5 %

NON-OPERATING REVENUES

Investment Interest-MMA	15,708.33	13.6 %	90,476.26	8.9 %
Property Tax Revenues	25,172.58	21.8 %	226,039.38	22.2 %
DNR PILT NAP/NRCA Rev	8.22	0.0 %	6,715.26	0.7 %
Private Timber Harvest Tax Rev	3,655.21	3.2 %	4,890.36	0.5 %
Leasehold Tax from State	13.66	0.0 %	1,488.37	0.1 %
Other Non-Operating Revenues	301.76	0.3 %	12,541.25	1.2 %
TOTAL NON-OPERATING REVENUES	44,859.76	38.9 %	342,150.88	33.7 %

TOTAL Revenue

115,247.71	100.0 %	1,016,136.87	100.0 %
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***1 Month Ended
June 30, 2026***

***6 Months Ended
June 30, 2026***

Expenditures

STEV LANDING EXPENSES

Stev Landing-Supplies	0.00	0.0 %	30.23	0.0 %
Stev Landing-Util-Electricity	167.15	0.1 %	1,030.55	0.1 %
TOTAL STEV LANDING EXPENSES	167.15	0.1 %	1,060.78	0.1 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	800.00	0.7 %	800.00	0.1 %
TOTAL OTHER PROPERTY LEASE OPS	800.00	0.7 %	800.00	0.1 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	18,393.40	16.0 %	107,892.13	10.6 %
Payroll Tax-Maint Exp	1,407.09	1.2 %	8,650.84	0.9 %
Worker's Comp-Maint Exp	0.00	0.0 %	5,316.60	0.5 %
Unemployment-Maint Exp	0.00	0.0 %	226.12	0.0 %
PERS Retirement-Maint Exp	975.41	0.8 %	6,447.11	0.6 %
Health Ins-Maint Exp	6,154.83	5.3 %	36,928.98	3.6 %
VEBA-Maint Exp	1,000.02	0.9 %	6,000.12	0.6 %
BRGC Supplies-Maint Exp	450.21	0.4 %	450.21	0.0 %
Teitzel Sup-Maint Exp	0.00	0.0 %	2,187.37	0.2 %
212 Cascade Ave Sup-Maint Exp	101.89	0.1 %	5,249.77	0.5 %
Old Saloon Supplies-Maint Exp	0.00	0.0 %	28.22	0.0 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,225.58	0.1 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	12.51	0.0 %
Riverpoint Bldg Sup-Maint Exp	0.00	0.0 %	2,595.05	0.3 %
Tichenor Supplies-Maint Exp	0.00	0.0 %	5,173.95	0.5 %
Park Bathrooms and Grounds- Maint Exp	564.10	0.5 %	2,741.22	0.3 %
Park Grnds Supplies-Maint Exp	3,700.61	3.2 %	13,019.17	1.3 %
Shop Bldg Supplies-Maint Exp	0.00	0.0 %	941.15	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	23.50	0.0 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	105.10	0.0 %
Tools-Maint Exp	0.00	0.0 %	400.74	0.0 %
Fuel-Maint Exp	997.97	0.9 %	5,310.78	0.5 %
Automotive-Maint Exp	0.00	0.0 %	1,629.81	0.2 %
Uniforms-Maint Exp	772.61	0.7 %	807.01	0.1 %
Machinery & Equipment-Maint Exp	8,458.65	7.3 %	9,434.17	0.9 %
TOTAL PROPERTY LEASE MAINT EXPENSES	42,976.79	37.3 %	222,797.21	21.9 %

***1 Month Ended
June 30, 2026***

***6 Months Ended
June 30, 2026***

PROPERTY UTILITY EXPENSES

Teitzel-Water Exp	217.94	0.2 %	406.69	0.0 %
212 Cascade Ave-Water Exp	59.40	0.1 %	274.63	0.0 %
Rigging Loft-Water Exp	43.50	0.0 %	258.73	0.0 %
Tichenor-Water Exp	645.88	0.6 %	5,018.71	0.5 %
Park-Water Exp	1,031.53	0.9 %	5,281.53	0.5 %
Teitzel-Electricity Exp	496.77	0.4 %	2,533.58	0.2 %
212 Cascade-Electricity Exp	183.08	0.2 %	1,624.55	0.2 %
Rigging Loft-Electricity Exp	237.89	0.2 %	2,389.94	0.2 %
Tichenor Bldg-Electricity Exp	1,063.56	0.9 %	6,247.24	0.6 %
Parks & Grounds-Electricity Exp	252.41	0.2 %	1,703.39	0.2 %
212 Cascade Ave-Sewer Exp	166.17	0.1 %	742.54	0.1 %
Rigging Loft-Sewer Exp	145.15	0.1 %	866.67	0.1 %
Tichenor Bldg-Sewer Exp	2,107.90	1.8 %	15,982.19	1.6 %
Parks & Grounds-Sewer Exp	448.01	0.4 %	2,669.14	0.3 %
Parks & Grounds-Garbage Exp	247.60	0.2 %	1,171.25	0.1 %
Teitzel-Nat Gas Exp	30.88	0.0 %	540.45	0.1 %
Tichenor Bldg-Nat Gas Exp	205.54	0.2 %	2,573.66	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	7,583.21	6.6 %	50,284.89	4.9 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	0.00	0.0 %	634.20	0.1 %
Leasehold Taxes Expense	0.00	0.0 %	69,799.29	6.9 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	70,433.49	6.9 %

DEBT REDEMPTION-PRINCIPAL

Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.66	6.7 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	67,666.66	6.7 %

GENERAL PROJECTS EXPENSES

NB PARCEL Cascades Bus Park	2,820.00	2.4 %	26,408.12	2.6 %
TOTAL GENERAL PROJECTS EXPENSES	2,820.00	2.4 %	26,408.12	2.6 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	0.0 %	3,723.65	0.4 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	3,723.65	0.4 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	10,063.04	8.7 %	57,253.76	5.6 %
Payroll Tax-Administrative Exp	852.44	0.7 %	5,304.32	0.5 %
Worker's Comp-Admin Exp	0.00	0.0 %	229.68	0.0 %
Unemployment-Admin Exp	0.00	0.0 %	81.17	0.0 %
PERS Retirement-Admin Exp	561.52	0.5 %	3,362.25	0.3 %
Health Insur-Admin Exp	1,156.32	1.0 %	6,937.92	0.7 %
VEBA-Admin Exp	333.34	0.3 %	2,000.04	0.2 %
Paid Family Medical Leave Exp	0.00	0.0 %	1,275.41	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,966.66	11.3 %	76,444.55	7.5 %

***1 Month Ended
June 30, 2026***

***6 Months Ended
June 30, 2026***

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	187.50	0.2 %	2,343.75	0.2 %
Professional Serv-Gen Admin	9,064.59	7.9 %	61,069.74	6.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	9,252.09	8.0 %	63,413.49	6.2 %

G & A EXPENSES

Legal Fees-G&A Exp	599.00	0.5 %	3,981.00	0.4 %
Office Supplies-G&A Exp	335.73	0.3 %	1,145.82	0.1 %
Equipment-G&A Exp	0.00	0.0 %	30.05	0.0 %
Promotional Hosting-G&A Exp	2,630.31	2.3 %	2,630.31	0.3 %
Professional Develop-G&A Exp	1,219.00	1.1 %	1,219.00	0.1 %
Legal Advertising-G&A Exp	71.36	0.1 %	71.36	0.0 %
Marketing Advertising-G&A Exp	153.50	0.1 %	1,464.99	0.1 %
Membership/Dues-G&A Exp	98.47	0.1 %	14,184.09	1.4 %
Administrative-G&A Exp	193.88	0.2 %	1,760.97	0.2 %
Bank Fees-G&A Exp	11.60	0.0 %	432.41	0.0 %
Postage-G&A Exp	0.00	0.0 %	78.00	0.0 %
Safety Program-G&A Exp	37.99	0.0 %	293.19	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	461.96	0.0 %
Telecommunications-G&A Exp	233.53	0.2 %	1,280.19	0.1 %
IT- G&A Exp	4,834.57	4.2 %	5,805.49	0.6 %
TOTAL G & A EXPENSES	10,418.94	9.0 %	34,838.83	3.4 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	483.00	0.4 %	2,737.00	0.3 %
Commissioners Salaries	1,080.00	0.9 %	5,045.61	0.5 %
Payroll Taxes-Commissioners	36.94	0.0 %	209.37	0.0 %
Health Ins-Commissioners	538.92	0.5 %	3,233.52	0.3 %
TOTAL COMMISSIONERS EXPENSES	2,138.86	1.9 %	11,225.50	1.1 %

NON-OPERATING EXPENSES

Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	2,706.67	0.3 %
Election Expense	0.00	0.0 %	5,312.68	0.5 %
TOTAL NON-OPERATING EXPENSES	0.00	0.0 %	8,019.35	0.8 %

TOTAL Expenditures

89,123.70	77.3 %	637,116.52	62.7 %
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Excess of Revenue over Expenditures

26,124.01	22.7 %	379,020.35	37.3 %
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Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, June 2026 - current month

	<i>6 Months Ended June 30, 2026</i>	<i>6 Months Ended June 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	28,002.00	28,000.02	1.98	0.0 %
Ins Reimbursement - Landing Dock	3,564.00	0.00	3,564.00	
TOTAL STEVENSON LANDING REVENUES	31,566.00	28,000.02	3,565.98	12.7 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	289,000.00	(289,000.00)	-100.0 %
TOTAL PROJECT GRANT REVENUES	0.00	289,000.00	(289,000.00)	-100.0 %
PROP LEASE/RENTAL-USER CHARGES				
Teitzel-Water Reimb	261.89	390.00	(128.11)	-32.8 %
Tichenor Bldg-Water Reimb	4,702.83	5,862.00	(1,159.17)	-19.8 %
Teitzel-Elect Reimb	736.62	900.00	(163.38)	-18.2 %
Rigging Loft-Elect Reimb	1,076.38	949.00	127.38	13.4 %
Teitzel-Sewer Reimb	0.00	450.00	(450.00)	-100.0 %
Tichenor Bldg-Sewer Reimb	14,508.19	9,813.00	4,695.19	47.8 %
Teitzel-Nat Gas Reimb	390.12	660.00	(269.88)	-40.9 %
Tichenor Bldg-Nat Gas Reimb	2,419.19	1,054.00	1,365.19	129.5 %
Beacon Rock-Prop Ins Reimb	810.50	1,339.50	(529.00)	-39.5 %
Discovery 1-Prop Ins Reimb	5,628.48	5,856.48	(228.00)	-3.9 %
Teitzel-Prop Ins Reimb	6,249.78	5,077.50	1,172.28	23.1 %
Old Saloon-Prop Ins Reimb	674.52	699.48	(24.96)	-3.6 %
Rigging Loft-Prop Ins Reimb	394.44	408.48	(14.04)	-3.4 %
Skye Bldg-Prop Ins Reimb	674.52	629.52	45.00	7.1 %
Riverpoint Bldg-Prop Ins Reimb	15,385.81	9,391.98	5,993.83	63.8 %
Tichenor Bldg-Prop Ins Reimb	6,702.20	5,293.98	1,408.22	26.6 %
TOTAL PROPERTY LEASE USER CHARGES	60,615.47	48,774.92	11,840.55	24.3 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	4,000.00	2,400.00	1,600.00	66.7 %
Discovery I Building	89,486.26	69,809.52	19,676.74	28.2 %
Teitzel Building (Discovery 2)	63,739.93	61,736.52	2,003.41	3.2 %
212 SW Cascade Ave	600.00	600.00	0.00	
Old Saloon Building	7,785.55	7,566.00	219.55	2.9 %
Rigging Loft (Red Barn)	5,369.53	5,137.50	232.03	4.5 %
Skye Bldg	9,684.36	7,528.98	2,155.38	28.6 %
Riverpoint Bldg (Stev Ind)	202,910.44	138,420.00	64,490.44	46.6 %
Park Rentals	385.00	0.00	385.00	
TOTAL PROP LEASE REVENUE	383,961.07	293,198.52	90,762.55	31.0 %

	<i>6 Months Ended June 30, 2026</i>	<i>6 Months Ended June 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	16,427.88	11,940.48	4,487.40	37.6 %
Tichenor Suite #45	7,973.69	7,245.00	728.69	10.1 %
Fiber Lease Revenue	1,260.00	1,080.00	180.00	16.7 %
Tichenor Suite #50	12,405.84	12,055.98	349.86	2.9 %
Tichenor Suite #60	7,808.53	7,588.50	220.03	2.9 %
Tichenor Suite #65	12,375.00	0.00	12,375.00	
Tichenor Suite #70	13,942.11	10,455.00	3,487.11	33.4 %
Tichenor Suite #85	14,578.92	14,167.98	410.94	2.9 %
Tichenor Suite #90	6,470.18	5,679.48	790.70	13.9 %
Tichenor Suite #105	14,578.92	14,167.98	410.94	2.9 %
Tichenor Suite #110	13,843.02	13,453.02	390.00	2.9 %
TOTAL TICHENOR LEASE REVENUE	121,664.09	97,833.42	23,830.67	24.4 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	65,030.15	45,403.02	19,627.13	43.2 %
Lease Late Fees	445.72	0.00	445.72	
Int on Past Due Balances	2,260.96	0.00	2,260.96	
Misc Operating Revenue	8,442.53	4,999.98	3,442.55	68.9 %
TOTAL OTHER MISC LEASE REV	76,179.36	50,403.00	25,776.36	51.1 %
NON-OPERATING REVENUES				
Investment Interest-MMA	90,476.26	49,999.98	40,476.28	81.0 %
Property Tax Revenues	226,039.38	225,611.00	428.38	0.2 %
DNR PILT NAP/NRCA Rev	6,715.26	500.00	6,215.26	1243.1 %
Private Timber Harvest Tax Rev	4,890.36	8,500.00	(3,609.64)	-42.5 %
Leasehold Tax from State	1,488.37	500.00	988.37	197.7 %
Gain (Loss) on Disposal of Assets	0.00	4,000.00	(4,000.00)	-100.0 %
Other Non-Operating Revenues	12,541.25	0.00	12,541.25	
TOTAL NON-OPERATING REVENUES	342,150.88	289,110.98	53,039.90	18.3 %
TOTAL Revenue	1,016,136.87	1,096,320.86	(80,183.99)	-7.3 %

	<i>6 Months Ended June 30, 2026</i>	<i>6 Months Ended June 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Stev Landing-Supplies	30.23	0.00	(30.23)	
Stev Landing-Util-Electricity	1,030.55	0.00	(1,030.55)	
TOTAL STEVE LANDING EXPENSES	1,060.78	0.00	(1,060.78)	
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	107,892.13	109,911.00	2,018.87	1.8 %
Overtime-Maint Exp	0.00	1,357.00	1,357.00	100.0 %
Payroll Tax-Maint Exp	8,650.84	8,511.00	(139.84)	-1.6 %
Worker's Comp-Maint Exp	5,316.60	6,116.00	799.40	13.1 %
Unemployment-Maint Exp	226.12	275.00	48.88	17.8 %
PERS Retirement-Maint Exp	6,447.11	7,981.98	1,534.87	19.2 %
Health Ins-Maint Exp	36,928.98	47,184.00	10,255.02	21.7 %
VEBA-Maint Exp	6,000.12	6,000.00	(0.12)	0.0 %
Outside Services-Maint Exp	0.00	250.02	250.02	100.0 %
BRGC Supplies-Maint Exp	450.21	499.98	49.77	10.0 %
Discovery I Sup-Maint Exp	0.00	1,000.02	1,000.02	100.0 %
Teitzel Sup-Maint Exp	2,187.37	4,999.98	2,812.61	56.3 %
212 Cascade Ave Sup-Maint Exp	5,249.77	1,999.98	(3,249.79)	-162.5 %
Old Saloon Supplies-Maint Exp	28.22	499.98	471.76	94.4 %
Rigging Loft Sup-Maint Exp	1,225.58	750.00	(475.58)	-63.4 %
Skye Bldg Supplies-Maint Exp	12.51	2,500.02	2,487.51	99.5 %
Riverpoint Bldg Sup-Maint Exp	2,595.05	3,250.02	654.97	20.2 %
Tichenor Supplies-Maint Exp	5,173.95	7,500.00	2,326.05	31.0 %
Park Bathrooms and Grounds- Maint Exp	2,741.22	4,000.02	1,258.80	31.5 %
Park Grnds Supplies-Maint Exp	13,019.17	12,499.98	(519.19)	-4.2 %
21 Cascade Supplies-Maint Exp	0.00	1,150.02	1,150.02	100.0 %
Shop Bldg Supplies-Maint Exp	941.15	2,500.02	1,558.87	62.4 %
Vacant Lands Sup-Maint Exp	23.50	100.02	76.52	76.5 %
Cascades Bus Park Sup-Maint Exp	0.00	499.98	499.98	100.0 %
Boat Launch Supplies-Maint Exp	105.10	499.98	394.88	79.0 %
Tools-Maint Exp	400.74	2,250.00	1,849.26	82.2 %
Janitorial Supplies-Maint Exp	0.00	1,500.00	1,500.00	100.0 %
Fuel-Maint Exp	5,310.78	6,000.00	689.22	11.5 %
Automotive-Maint Exp	1,629.81	1,999.98	370.17	18.5 %
Uniforms-Maint Exp	807.01	499.98	(307.03)	-61.4 %
Machinery & Equipment-Maint Exp	9,434.17	2,250.00	(7,184.17)	-319.3 %
Equip Rentals-Maint Exp	0.00	499.98	499.98	100.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	222,797.21	246,835.94	24,038.73	9.7 %

	<i>6 Months Ended June 30, 2026</i>	<i>6 Months Ended June 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
Teitzel-Water Exp	406.69	750.00	343.31	45.8 %
212 Cascade Ave-Water Exp	274.63	300.00	25.37	8.5 %
Rigging Loft-Water Exp	258.73	274.98	16.25	5.9 %
Tichenor-Water Exp	5,018.71	6,090.00	1,071.29	17.6 %
Park-Water Exp	5,281.53	7,026.00	1,744.47	24.8 %
Teitzel-Electricity Exp	2,533.58	1,770.00	(763.58)	-43.1 %
212 Cascade-Electricity Exp	1,624.55	1,312.00	(312.55)	-23.8 %
Rigging Loft-Electricity Exp	2,389.94	2,108.00	(281.94)	-13.4 %
Tichenor Bldg-Electricity Exp	6,247.24	6,558.00	310.76	4.7 %
Parks & Grounds-Electricity Exp	1,703.39	1,545.00	(158.39)	-10.3 %
Teitzel-Sewer Exp	0.00	891.00	891.00	100.0 %
212 Cascade Ave-Sewer Exp	742.54	867.00	124.46	14.4 %
Rigging Loft-Sewer Exp	866.67	874.98	8.31	0.9 %
Tichenor Bldg-Sewer Exp	15,982.19	16,323.00	340.81	2.1 %
Parks & Grounds-Sewer Exp	2,669.14	2,623.00	(46.14)	-1.8 %
Parks & Grounds-Garbage Exp	1,171.25	1,265.00	93.75	7.4 %
Teitzel-Nat Gas Exp	540.45	1,290.00	749.55	58.1 %
Tichenor Bldg-Nat Gas Exp	2,573.66	2,108.00	(465.66)	-22.1 %
TOTAL PROPERTY UTILITY EXPENSES	50,284.89	53,975.96	3,691.07	6.8 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	634.20	0.00	(634.20)	
Leasehold Taxes Expense	69,799.29	50,448.00	(19,351.29)	-38.4 %
TOTAL OTHER PROPERTY EXPENSES	70,433.49	50,448.00	(19,985.49)	-39.6 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CERB-Teitzel (Disc 2)	67,666.66	67,666.67	0.01	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	67,666.66	67,666.67	0.01	0.0 %
GENERAL PROJECTS EXPENSES				
Solar Panels	0.00	258,000.00	258,000.00	100.0 %
Army Corps Building-Capital Repair	0.00	75,000.00	75,000.00	100.0 %
Aquatic Weed Removal	0.00	20,000.00	20,000.00	100.0 %
NB BLDG-Teitzel (Disc 2)	0.00	40,000.00	40,000.00	100.0 %
NB PARCEL Cascades Bus Park	26,408.12	0.00	(26,408.12)	
NB PARCEL- EPA Grant	0.00	320,000.00	320,000.00	100.0 %
LANDING IMPROVEMENTS	0.00	60,000.00	60,000.00	100.0 %
NB PARCEL - State Appropriation	0.00	250,000.00	250,000.00	100.0 %
Maintenance-Capital Repairs	0.00	15,000.00	15,000.00	100.0 %
TOTAL GENERAL PROJECTS EXPENSES	26,408.12	1,038,000.00	1,011,591.88	97.5 %
BOAT LAUNCH EXPENSES				
Boat Launch Capital Repair	0.00	10,000.00	10,000.00	100.0 %
TOTAL BOAT LAUNCH EXPENSES	0.00	10,000.00	10,000.00	100.0 %
TICHENOR BLDG Capital Repairs	0.00	50,000.00	50,000.00	100.0 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	3,723.65	1,500.00	(2,223.65)	-148.2 %
Equipment Purchase	0.00	30,000.00	30,000.00	100.0 %
TOTAL EQUIPMENT PURCHASES	3,723.65	31,500.00	27,776.35	88.2 %

	<i>6 Months Ended June 30, 2026</i>	<i>6 Months Ended June 30, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	57,253.76	60,378.00	3,124.24	5.2 %
Payroll Tax-Administrative Exp	5,304.32	4,618.98	(685.34)	-14.8 %
Worker's Comp-Admin Exp	229.68	286.00	56.32	19.7 %
Unemployment-Admin Exp	81.17	133.00	51.83	39.0 %
PERS Retirement-Admin Exp	3,362.25	4,401.48	1,039.23	23.6 %
Health Insur-Admin Exp	6,937.92	6,937.98	0.06	0.0 %
VEBA-Admin Exp	2,000.04	1,999.98	(0.06)	0.0 %
Paid Family Medical Leave Exp	1,275.41	1,300.00	24.59	1.9 %
TOTAL SALARIES & BENEFITS-ADMIN	76,444.55	80,055.42	3,610.87	4.5 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	2,343.75	3,000.00	656.25	21.9 %
Professional Serv-Gen Admin	61,069.74	57,327.48	(3,742.26)	-6.5 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	63,413.49	60,327.48	(3,086.01)	-5.1 %
G & A EXPENSES				
Legal Fees-G&A Exp	3,981.00	7,500.00	3,519.00	46.9 %
Office Supplies-G&A Exp	1,145.82	2,500.02	1,354.20	54.2 %
Equipment-G&A Exp	30.05	499.98	469.93	94.0 %
Promotional Hosting-G&A Exp	2,630.31	3,000.00	369.69	12.3 %
Admin Travel-G&A Exp	0.00	4,000.00	4,000.00	100.0 %
Professional Develop-G&A Exp	1,219.00	3,300.00	2,081.00	63.1 %
Legal Advertising-G&A Exp	71.36	1,000.02	928.66	92.9 %
Marketing Advertising-G&A Exp	1,464.99	4,999.98	3,534.99	70.7 %
Membership/Dues-G&A Exp	14,184.09	7,511.00	(6,673.09)	-88.8 %
Administrative-G&A Exp	1,760.97	2,250.00	489.03	21.7 %
Bank Fees-G&A Exp	432.41	649.98	217.57	33.5 %
Marketing & Eco Dev-G&A Exp	0.00	100.02	100.02	100.0 %
Postage-G&A Exp	78.00	250.00	172.00	68.8 %
Safety Program-G&A Exp	293.19	750.00	456.81	60.9 %
State Use Tax-G&A Exp	461.96	1,750.00	1,288.04	73.6 %
Miscellaneous-G&A Exp	0.00	49.98	49.98	100.0 %
Telecommunications-G&A Exp	1,280.19	1,500.00	219.81	14.7 %
IT- G&A Exp	5,805.49	6,000.00	194.51	3.2 %
TOTAL G & A EXPENSES	34,838.83	47,610.98	12,772.15	26.8 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	2,737.00	6,279.00	3,542.00	56.4 %
Commissioners Salaries	5,045.61	6,480.00	1,434.39	22.1 %
Payroll Taxes-Commissioners	209.37	976.02	766.65	78.5 %
Health Ins-Commissioners	3,233.52	3,233.52	0.00	
TOTAL COMMISSIONERS EXPENSES	11,225.50	16,968.54	5,743.04	33.8 %
NON-OPERATING EXPENSES				
Interest-CERB-Teitzel (Disc 2)	2,706.67	2,707.00	0.33	0.0 %
Election Expense	5,312.68	0.00	(5,312.68)	
TOTAL NON-OPERATING EXPENSES	8,019.35	2,707.00	(5,312.35)	-196.2 %
TOTAL Expenditures	637,116.52	1,756,895.99	1,119,779.47	63.7 %
Excess of Revenue over Expenditures	379,020.35	(660,575.13)	1,039,595.48	157.4 %