

PORT OF SKAMANIA COUNTY

September 2021 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
October 19, 2021

Summary:

Total revenues for September were \$114,694.49 and expenditures were \$85,071.04, netting excess revenues over expenses in the amount of \$29,623.45.

Revenues YTD \$1,403,009.94 and expenditures are \$991,180.71, netting excess revenues over expenses in the amount of \$411,829.23.

September Operating Revenue is \$72,161.96 and Operating Expenses are \$65,314.89, netting \$6,847.07 in Operating revenues over Operating expenses.

September Non-Operating Revenue is \$42,532.53 and Non-operating Expenses are \$19,756.15, netting \$22,776.38 in Non-operating revenues over Non-operating expenses. (Grants, Loans, and Projects)

Cash Balance **September 2021** **September 2020**

Operating and Available for other Projects \$ 1,206,901.69 \$ 679,464.79

Restricted and Reserves:

Restricted Funds (Tenant Deposits) \$ 148,046.00 \$ 145,315.00

Six months Operating Expenses + 12 months Long Term Debt \$ 653,786.50 \$ 645,493.00

Operating Reserve (one month operating expense) \$ 80,139.58 \$ 78,145.33

Total Cash Balance: \$2,088,873.77 \$1,548,418.12

Budgeted Grants:

RTC-TAP * \$200,000 • The \$184,008.78 has been billed to date. \$159,167.59 has been received. The plants should be replanted in the next month, then the grant will be closed out.

CERB – Cascades Business Park Market and Feasibility Study • \$67,667.00 - \$50,000 CERB funds and \$16,667.00 matching funds from .09 Fund. • \$67,667.00 has been received.

Notable income in September:

- \$ 21,179.06 was received for Property tax.
 - \$231,094.20 YTD representing 69.9% of the budgeted \$330,391.00
- \$ 4,050.81 received in Private Timber Harvest Tax Revenue.

Notable expenses in September:

- \$ 1,398.00 · Evergreen Roof repair supplies
- \$ 18,229.19 · Skamania County – Coyote Ridge to Fort Cascades road connection and sidewalks.
- \$ 1,340.97 · B & O Tax refund – over reported in Q4 2020

Delinquent Account Aging as of 10/14/2021:

	<u>Current</u>	<u>30 days</u>	<u>31 – 90 days</u>	<u>91 – 180 days</u>	<u>Over 180 days</u>	<u>Total</u>
Impson	\$ 172.65	\$ 173.75				\$ 346.40
Skunk Bros.	\$ 3,732.37	\$ 3,798.76				\$ 7,531.13

CASH REPORTS

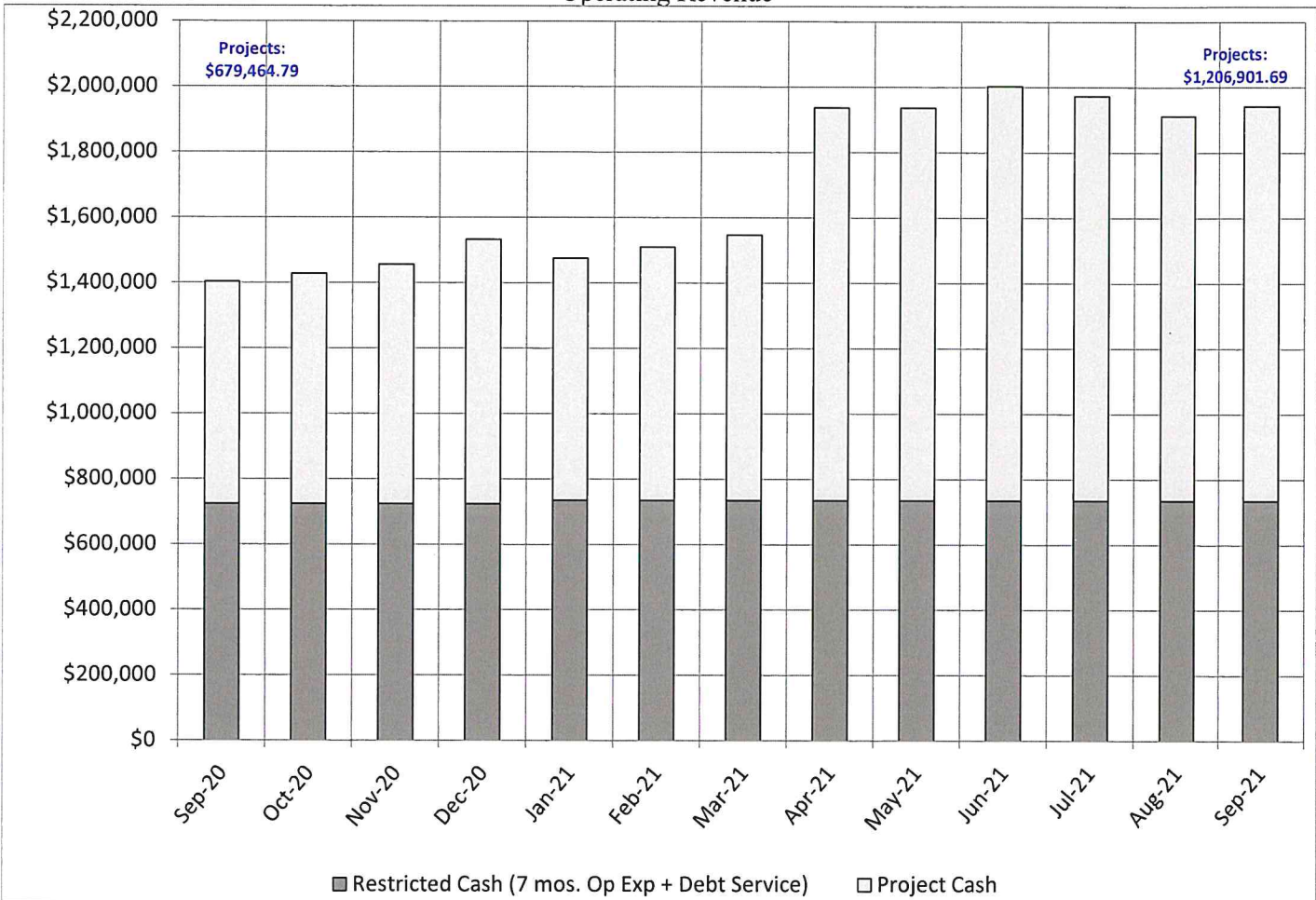
Port of Skamania County

Statement of Assets & Liabilities

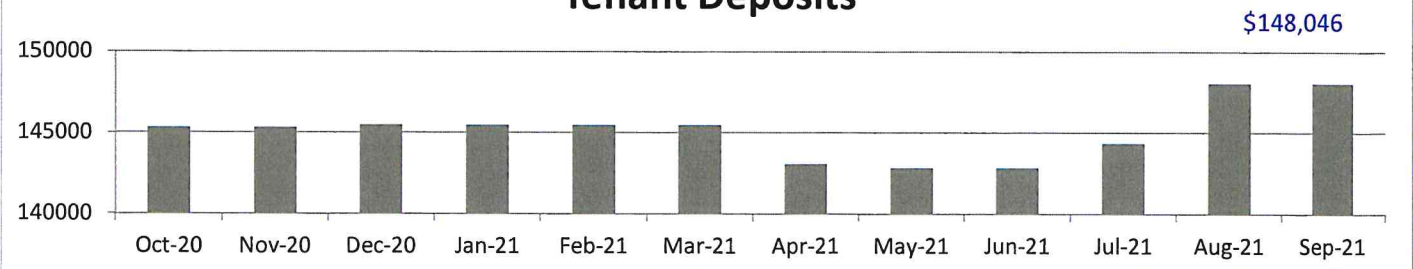
As of: September 30, 2021

Assets		
Current Assets		
General Checking - Umpqua Bank	86,350.62	
Money Market - Umpqua Bank	(10.00)	
General Checking - Skamania County Treasurer	203,137.01	
Money Market - Skamania County Treasurer	1,651,350.14	
TOTAL Operating Revenue		1,940,827.77
Tenant Deposits-Money Market	148,046.00	
TOTAL Tenant Deposits		148,046.00
TOTAL Assets		2,088,873.77
Fund Balance		
Net Assets	1,677,044.54	
Excess of Revenue over Expenditures	411,829.23	
TOTAL Fund Balance		2,088,873.77
TOTAL Liabilities & Fund Balance		2,088,873.77

Operating Revenue



Tenant Deposits



STATEMENT OF REVENUES AND EXPENSES

YEAR TO DATE REPORTS

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Year to Date Actual vs. Budget Year to Date Summary

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September - Statement of Revenue & Expenditures

5 year trend

PAGE 4

September – Year to date Statement of Revenue &

Expenditures 5 year trend

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September – Detailed Statement of Revenue &

Expenditures

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Year to Date Actual vs. Budget Year to Date Detail

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, September 2021 - current month, Consolidated by account

	<i>9 Months Ended September 30, 2021</i>	<i>9 Months Ended September 30, 2021 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	3,052.12	27,607.00	(24,554.88)
CAPITAL CONTRIBUTIONS (Grants)	95,300.00	67,667.00	27,633.00
PROPERTY REVENUES	674,854.97	563,974.52	110,880.45
OTHER MISC RENTAL/LEASE REV	89,667.38	69,601.00	20,066.38
NONREVENUE (Loans,other)	5,836.00	0.00	5,836.00
NON-OPERATING REVENUES	534,299.47	225,549.00	308,750.47
TOTAL Revenue	1,403,009.94	954,398.52	448,611.42
Expenditures			
MARINE TERMINAL EXPENSES	13,079.56	20,456.00	7,376.44
PROPERTY EXPENSES	463,731.58	473,336.01	9,604.43
NONEXPENSE (Loans,Proj,other)	277,835.43	502,973.61	225,138.18
GENERAL & ADMIN EXPENSES	203,827.44	226,892.84	23,065.40
COMMISSIONERS EXPENSES	17,684.00	20,546.19	2,862.19
NON-OPERATING EXPENSES	15,022.70	18,583.97	3,561.27
TOTAL Expenditures	991,180.71	1,262,788.62	271,607.91
Excess of Revenue over Expenditures	411,829.23	(308,390.10)	720,219.33

Port of Skamania County
September Monthly Statement of Revenue & Expenditures

	2021	2020	2019	2018	2017
Revenue					
MARINE TERMINAL REVENUES	3,052.12	0.00	5,487.38	2,752.90	3,755.79
CAPITAL CONTRIBUTIONS (Grants)	0.00	36,050.06	0.00	99,910.00	17,835.35
PROPERTY REVENUES	59,781.77	64,260.03	62,952.55	24,007.58	49,960.00
OTHER MISC RENTAL/LEASE REV	9,328.07	7,065.99	34,040.77	2,830.62	4,365.14
NONREVENUE (Loans,other)	300.00	0.00	0.00	1,600.00	0.00
NON-OPERATING REVENUES	42,232.53	26,476.35	7,900.96	13,274.10	3,817.80
TOTAL Revenue	114,694.49	133,852.43	110,381.66	144,375.20	79,734.08
Expenditures					
MARINE TERMINAL EXPENSES	5,489.50	1,087.66	5,346.79	2,174.60	2,148.15
PROPERTY EXPENSES	37,504.72	51,322.06	28,586.63	29,412.53	90,561.24
NONEXPENSE (Loans,Proj,other)	19,300.11	30,078.77	13,307.38	61,905.76	4,083.98
GENERAL & ADMIN EXPENSES	20,309.86	24,675.66	19,417.25	19,740.57	26,352.55
COMMISSIONERS EXPENSES	2,010.81	1,869.24	1,588.44	2,653.38	2,176.33
NON-OPERATING EXPENSES	456.04	458.10	0.00	0.00	16.55
TOTAL Expenditures	85,071.04	109,491.49	68,246.49	115,886.84	125,338.80
Excess of Revenue over Expenditures	29,623.45	24,360.94	42,135.17	28,488.36	(45,604.72)

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

	2021	2020	2019	2018	2017
Revenue					
MARINE TERMINAL REVENUES	3,052.12	5,782.31	31,328.53	24,620.96	25,624.42
CAPITAL CONTRIBUTIONS (Grants)	95,300.00	449,078.92	125,921.73	363,872.51	241,063.27
PROPERTY REVENUES	674,854.97	646,366.21	622,016.45	474,331.28	570,599.29
OTHER MISC RENTAL/LEASE REV	89,667.38	111,765.15	116,501.86	45,141.76	88,332.24
NONREVENUE (Loans,other)	5,836.00	3,730.00	63,150.00	4,105.00	41,985.00
NON-OPERATING REVENUES	534,299.47	224,441.69	219,452.33	223,119.06	180,784.04
TOTAL Revenue	1,403,009.94	1,441,164.28	1,178,370.90	1,135,190.57	1,148,388.26
Expenditures					
MARINE TERMINAL EXPENSES	13,079.56	4,906.03	21,728.96	15,754.65	14,702.43
PROPERTY EXPENSES	463,731.58	450,976.75	411,537.48	378,037.56	343,424.45
NONEXPENSE (Loans,Proj,other)	277,835.43	371,584.86	260,089.60	761,123.83	386,173.53
GENERAL & ADMIN EXPENSES	203,827.44	200,638.18	207,252.63	198,948.97	225,529.96
COMMISSIONERS EXPENSES	17,684.00	18,305.79	17,327.41	22,349.33	18,499.23
NON-OPERATING EXPENSES	15,022.70	17,421.48	14,443.13	17,262.28	18,854.61
TOTAL Expenditures	991,180.71	1,063,833.09	932,379.21	1,393,476.62	1,007,184.21
Excess of Revenue over Expenditures	411,829.23	377,331.19	245,991.69	(258,286.05)	141,204.05

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, September 2021 - current month

	<i>1 Month Ended</i> <i>September 30, 2021</i>		<i>9 Months Ended</i> <i>September 30, 2021</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	1,050.00	0.9 %	1,050.00	0.1 %
Dock Services Labor Reimb	624.00	0.5 %	624.00	0.0 %
Utility Reimbursement-Water	709.87	0.6 %	709.87	0.1 %
Utility Reimbursement-Refuse	668.25	0.6 %	668.25	0.0 %
TOTAL STEVENSON LANDING REVENUES	3,052.12	2.7 %	3,052.12	0.2 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	95,300.00	6.8 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	95,300.00	6.8 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	1,135.21	1.0 %	7,704.81	0.5 %
Rigging Loft-Elect Reimb	72.85	0.1 %	903.36	0.1 %
Tichenor Bldg-Sewer Reimb	2,056.02	1.8 %	13,853.80	1.0 %
Tichenor Bldg-Nat Gas Reimb	266.43	0.2 %	3,362.29	0.2 %
Beacon Rock-Prop Ins Reimb	303.01	0.3 %	2,121.07	0.2 %
Discovery 1-Prop Ins Reimb	681.17	0.6 %	7,055.37	0.5 %
Discovery 2-Prop Ins Reimb	756.34	0.7 %	6,420.02	0.5 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.3 %	2,739.39	0.2 %
Old Saloon-Prop Ins Reimb	0.00	0.0 %	382.10	0.0 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	408.25	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.1 %	693.03	0.0 %
Stev Ind Bldg-Prop Ins Reimb	1,567.67	1.4 %	13,359.11	1.0 %
Tichenor Bldg-Prop Ins Reimb	838.05	0.7 %	6,902.35	0.5 %
TOTAL PROPERTY LEASE USER CHARGES	8,129.10	7.1 %	65,904.95	4.7 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	4,494.75	3.9 %	22,483.77	1.6 %
Discovery I Building	4,790.96	4.2 %	69,963.06	5.0 %
Teitzel Building (Discovery 2)	8,382.02	7.3 %	72,324.58	5.2 %
Evergreen Building	3,704.59	3.2 %	33,341.31	2.4 %
212 SW Cascade Ave	100.00	0.1 %	900.00	0.1 %
Old Saloon Building	2,066.28	1.8 %	12,346.88	0.9 %
Rigging Loft (Red Barn)	706.48	0.6 %	6,358.32	0.5 %
Skye Bldg	1,650.49	1.4 %	14,854.41	1.1 %
River Point Bldg (Stev Ind)	24,418.08	21.3 %	220,182.32	15.7 %
Cascades Business Park - Ground lease	2,000.00	1.7 %	10,000.01	0.7 %
Park Rentals	125.00	0.1 %	1,240.00	0.1 %
Wind River Business Park	(16,667.00)	-14.5 %	7,745.51	0.6 %
TOTAL PROP LEASE REVENUE	35,771.65	31.2 %	471,740.17	33.6 %

*1 Month Ended
September 30, 2021*

*9 Months Ended
September 30, 2021*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	1,439.12	1.3 %	12,952.08	0.9 %
Tichenor Suite #45	1,992.63	1.7 %	14,204.22	1.0 %
Fiber Lease Revenue	180.18	0.2 %	1,620.18	0.1 %
Tichenor Suite #50	1,708.87	1.5 %	15,131.54	1.1 %
Tichenor Suite #60	646.75	0.6 %	8,880.75	0.6 %
Tichenor Suite #65	1,801.32	1.6 %	16,211.93	1.2 %
Tichenor Suite #70	1,505.61	1.3 %	12,493.20	0.9 %
Tichenor Suite #85	1,948.34	1.7 %	17,535.06	1.2 %
Tichenor Suite #90	864.15	0.8 %	6,876.28	0.5 %
Tichenor Suite #105	1,948.34	1.7 %	17,535.06	1.2 %
Tichenor Suite #110	1,845.71	1.6 %	13,769.55	1.0 %
TOTAL TICHENOR LEASE REVENUE	15,881.02	13.8 %	137,209.85	9.8 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	9,321.82	8.1 %	85,042.01	6.1 %
Misc Operating Revenue	6.25	0.0 %	4,625.37	0.3 %
TOTAL OTHER MISC LEASE REV	9,328.07	8.1 %	89,667.38	6.4 %
OTHER NONREVENUE				
Tenant Security Deposits	300.00	0.3 %	5,836.00	0.4 %
TOTAL OTHER NONREVENUE	300.00	0.3 %	5,836.00	0.4 %
NON-OPERATING REVENUES				
Investment Interest-MMA	152.80	0.1 %	1,584.22	0.1 %
Property Tax Revenues	21,179.06	18.5 %	231,094.20	16.5 %
Private Timber Harvest Tax Rev	4,050.81	3.5 %	6,993.39	0.5 %
Wind River Sale Proceeds	0.00	0.0 %	273,367.24	19.5 %
Other Non-Operating Revenues	16,849.86	14.7 %	21,260.42	1.5 %
TOTAL NON-OPERATING REVENUES	42,232.53	36.8 %	534,299.47	38.1 %
TOTAL Revenue	114,694.49	100.0 %	1,403,009.94	100.0 %

*1 Month Ended
September 30, 2021*

*9 Months Ended
September 30, 2021*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	324.00	0.0 %
Supplies-Stev Landing	10.74	0.0 %	10.74	0.0 %
Util-Electricity-Stev Landing	99.15	0.1 %	961.71	0.1 %
Util-Water Exp-Stev Land	2,039.11	1.8 %	6,220.86	0.4 %
Util-Garbage Exp-Stev Land	3,340.50	2.9 %	5,562.25	0.4 %
TOTAL STEV LANDING EXPENSES	5,489.50	4.8 %	13,079.56	0.9 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	15,233.84	13.3 %	114,132.65	8.1 %
FICA-Maint Exp	1,165.39	1.0 %	8,668.46	0.6 %
Worker's Comp-Maint Exp	0.00	0.0 %	4,523.09	0.3 %
Unemployment-Maint Exp	0.00	0.0 %	4,392.42	0.3 %
PERS Retirement-Maint Exp	1,242.59	1.1 %	12,395.38	0.9 %
Health Ins-Maint Exp	3,627.43	3.2 %	32,646.87	2.3 %
VEBA-Maint Exp	388.00	0.3 %	3,492.00	0.2 %
BRGC Supplies-Maint Exp	27.40	0.0 %	1,060.15	0.1 %
Discovery 2 Sup-Maint Exp	307.82	0.3 %	1,984.35	0.1 %
Evergreen Bldg Sup-Maint Exp	1,398.00	1.2 %	1,408.75	0.1 %
212 Cascade Ave Sup-Maint Exp	588.14	0.5 %	2,266.77	0.2 %
Cascade Business Park-Maint Exp	0.00	0.0 %	40.98	0.0 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	3,692.70	0.3 %
Stev Ind Bldg Sup-Maint Exp	124.98	0.1 %	1,457.35	0.1 %
Tichenor Supplies-Maint Exp	496.13	0.4 %	6,475.21	0.5 %
Park Grnds Supplies-Maint Exp	2,424.29	2.1 %	7,739.17	0.6 %
Shop Bldg Supplies-Maint Exp	165.97	0.1 %	2,564.29	0.2 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	53.70	0.0 %
Wind River Bus Park Sup-Maint	651.00	0.6 %	8,755.00	0.6 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	63.07	0.0 %
Tools-Maint Exp	0.00	0.0 %	2,293.56	0.2 %
Janitorial Supplies-Maint Exp	255.10	0.2 %	2,088.27	0.1 %
Fuel-Maint Exp	564.93	0.5 %	4,205.42	0.3 %
Automotive-Maint Exp	0.00	0.0 %	1,932.42	0.1 %
Uniforms-Maint Exp	216.44	0.2 %	990.59	0.1 %
Machinery & Equipment - Maint Exp	654.46	0.6 %	1,186.92	0.1 %
Equip Rentals-Maint Exp	0.00	0.0 %	966.74	0.1 %
Insurance-Property Maint Exp	0.00	0.0 %	92,153.00	6.6 %
TOTAL PROPERTY LEASE MAINT EXPENSES	29,531.91	25.7 %	323,629.28	23.1 %

	<i>1 Month Ended</i> <i>September 30, 2021</i>		<i>9 Months Ended</i> <i>September 30, 2021</i>	
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	42.07	0.0 %	323.59	0.0 %
Rigging Loft-Water Exp	33.60	0.0 %	300.80	0.0 %
Tichenor-Water Exp	1,270.61	1.1 %	8,318.64	0.6 %
Park-Water Exp	1,608.10	1.4 %	7,045.21	0.5 %
212 Cascade-Electricity Exp	99.77	0.1 %	1,575.53	0.1 %
Rigging Loft-Electricity Exp	167.02	0.1 %	2,012.58	0.1 %
Tichenor Bldg-Electricity Exp	894.01	0.8 %	6,934.24	0.5 %
Electricity Exp-Parks & Grnds	153.01	0.1 %	1,567.05	0.1 %
Electricity-Unoccupied Fac	286.32	0.2 %	2,541.45	0.2 %
WRBP - Electricity Exp	117.68	0.1 %	1,110.89	0.1 %
212 Cascade Ave-Sewer Exp	98.89	0.1 %	824.04	0.1 %
Rigging Loft-Sewer Exp	90.02	0.1 %	800.18	0.1 %
Tichenor Bldg-Sewer Exp	2,330.97	2.0 %	15,122.58	1.1 %
Sewer Exp-Parks & Grounds	315.27	0.3 %	3,774.36	0.3 %
Garbage Exp-Parks & Grounds	141.40	0.1 %	1,456.50	0.1 %
Tichenor Bldg-Nat Gas Exp	324.07	0.3 %	3,951.99	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	7,972.81	7.0 %	57,659.63	4.1 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	0.00	0.0 %	2,775.00	0.2 %
Leasehold Taxes Expense	0.00	0.0 %	79,667.67	5.7 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	82,442.67	5.9 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	0.00	0.0 %	10,835.14	0.8 %
Prin-CERB-Discovery 1	0.00	0.0 %	27,696.00	2.0 %
WIB/EDC - Line of Credit	680.89	0.6 %	5,918.88	0.4 %
Capital Lease - Auto	390.03	0.3 %	3,510.27	0.3 %
Prin-WIB-Discovery 2	0.00	0.0 %	8,591.50	0.6 %
Prin-WIB-Coyote Ridge	0.00	0.0 %	18,361.31	1.3 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.66	4.8 %
TOTAL DEBT REDEMPTION-PRINCIPAL	1,070.92	0.9 %	142,579.76	10.2 %
GENERAL PROJECTS EXPENSES				
WATERFRONT DEV - SHORELINE ENHANCE	0.00	0.0 %	29,977.53	2.1 %
NB PARCEL 2 Cascades Bus Park	18,229.19	15.9 %	75,010.25	5.3 %
Capital Repairs-Maintenance	0.00	0.0 %	18,011.39	1.3 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	5,320.00	0.4 %
TOTAL GENERAL PROJECTS EXPENSES	18,229.19	15.9 %	128,319.17	9.1 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	0.0 %	525.58	0.0 %
Equipment Purchase	0.00	0.0 %	6,460.92	0.5 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	6,986.50	0.5 %
OTHER NONEXPENSE				
Returned Tenant Deposits	0.00	0.0 %	(50.00)	0.0 %
TOTAL OTHER NONEXPENSE	0.00	0.0 %	(50.00)	0.0 %

*1 Month Ended
September 30, 2021*

*9 Months Ended
September 30, 2021*

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	8,824.04	7.7 %	73,755.81	5.3 %
FICA-Administrative Expense	740.44	0.6 %	6,316.18	0.5 %
Worker's Comp-Admin Expense	0.00	0.0 %	366.13	0.0 %
Unemployment-Admin Expense	0.00	0.0 %	3,114.00	0.2 %
PERS Retirement-Admin Exp	904.46	0.8 %	8,995.88	0.6 %
Health Insur-Admin Expense	853.77	0.7 %	7,683.93	0.5 %
VEBA-Admin Expense	194.00	0.2 %	1,746.00	0.1 %
Paid Family Medical Leave	0.00	0.0 %	469.23	0.0 %
TOTAL SALARIES & BENEFITS-ADMIN	11,516.71	10.0 %	102,447.16	7.3 %

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	200.00	0.2 %	2,050.00	0.1 %
Professional Serv-Gen Admin	6,971.00	6.1 %	62,739.00	4.5 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	7,171.00	6.3 %	64,789.00	4.6 %

G & A EXPENSES

Legal Fees-G&A Exp	1,140.00	1.0 %	12,817.80	0.9 %
Legal Fees-G&A Exp-WRBP	0.00	0.0 %	288.00	0.0 %
Office Supplies-G&A Exp	89.39	0.1 %	9,894.01	0.7 %
Equipment Rentals-G&A Exp	159.50	0.1 %	1,537.14	0.1 %
Admin Travel-G&A Expense	0.00	0.0 %	11.20	0.0 %
Professional Develop-G&A Exp	30.00	0.0 %	1,249.16	0.1 %
Legal Advertising-G&A Expense	10.00	0.0 %	152.87	0.0 %
Marketing Advertising-G&A Exp	0.00	0.0 %	208.66	0.0 %
Membership/Dues-G&A Exp	0.00	0.0 %	5,229.16	0.4 %
Administrative-G&A Expense	789.43	0.7 %	(5,771.42)	-0.4 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	50.00	0.0 %
Postage-G&A Expense	110.00	0.1 %	226.95	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	318.46	0.0 %
State Use Tax-G&A Exp	(1,340.97)	-1.2 %	(379.89)	0.0 %
Miscellaneous G & A Exp	10.00	0.0 %	10.00	0.0 %
Telecommunications-G&A Expense	624.80	0.5 %	2,413.20	0.2 %
IT Expenses	0.00	0.0 %	8,335.98	0.6 %
TOTAL G & A EXPENSES	1,622.15	1.4 %	36,591.28	2.6 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	640.00	0.6 %	5,376.00	0.4 %
Commissioners Salaries	855.00	0.7 %	7,695.00	0.5 %
FICA-Commissioners	48.95	0.0 %	411.26	0.0 %
Health Ins - Commissioners	466.86	0.4 %	4,201.74	0.3 %
TOTAL COMMISSIONERS EXPENSES	2,010.81	1.8 %	17,684.00	1.3 %

NON-OPERATING EXPENSES

Interest-WIB-Discovery 2	0.00	0.0 %	2,173.50	0.2 %
Interest-WIB-Coyote Ridge	0.00	0.0 %	818.43	0.1 %
Interest - WIB/EDC Line of Credit	456.04	0.4 %	4,802.79	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	584.06	0.0 %
Interest-CERB-Discovery 1	0.00	0.0 %	553.92	0.0 %
Interest-CERB-Discovery 2	0.00	0.0 %	6,090.00	0.4 %
TOTAL NON-OPERATING EXPENSES	456.04	0.4 %	15,022.70	1.1 %

TOTAL Expenditures	85,071.04	74.2 %	991,180.71	70.6 %
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Excess of Revenue over Expenditures	29,623.45	25.8 %	411,829.23	29.4 %
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Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, September 2021 - current month

	<i>9 Months Ended September 30, 2021</i>	<i>9 Months Ended September 30, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	1,050.00	11,400.00	(10,350.00)	-90.8 %
Dock Services Labor Reimb	624.00	(0.00)	624.00	
Utility Reimbursement-Water	709.87	5,857.00	(5,147.13)	-87.9 %
Utility Reimbursement-Refuse	668.25	10,350.00	(9,681.75)	-93.5 %
TOTAL STEVENSON LANDING REVENUES	3,052.12	27,607.00	(24,554.88)	-88.9 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	95,300.00	67,667.00	27,633.00	40.8 %
TOTAL PROJECT GRANT REVENUES	95,300.00	67,667.00	27,633.00	40.8 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	7,704.81	11,250.00	(3,545.19)	-31.5 %
Rigging Loft-Elect Reimb	903.36	810.00	93.36	11.5 %
Tichenor Bldg-Sewer Reimb	13,853.80	19,350.00	(5,496.20)	-28.4 %
Tichenor Bldg-Nat Gas Reimb	3,362.29	3,550.00	(187.71)	-5.3 %
Beacon Rock-Prop Ins Reimb	2,121.07	1,960.00	161.07	8.2 %
Discovery 1-Prop Ins Reimb	7,055.37	4,950.00	2,105.37	42.5 %
Discovery 2-Prop Ins Reimb	6,420.02	4,950.00	1,470.02	29.7 %
Evergreen Bldg-Prop Ins Reimb	2,739.39	2,844.00	(104.61)	-3.7 %
Old Saloon-Prop Ins Reimb	382.10	362.25	19.85	5.5 %
Rigging Loft-Prop Ins Reimb	408.25	360.00	48.25	13.4 %
Skye Bldg-Prop Ins Reimb	693.03	720.00	(26.97)	-3.7 %
Stev Ind Bldg-Prop Ins Reimb	13,359.11	12,600.00	759.11	6.0 %
Tichenor Bldg-Prop Ins Reimb	6,902.35	3,761.28	3,141.07	83.5 %
TOTAL PROPERTY LEASE USER CHARGES	65,904.95	67,467.53	(1,562.58)	-2.3 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	22,483.77	30,815.75	(8,331.98)	-27.0 %
Discovery I Building	69,963.06	54,000.00	15,963.06	29.6 %
Teitzel Building (Discovery 2)	72,324.58	66,378.78	5,945.80	9.0 %
Evergreen Building	33,341.31	32,687.28	654.03	2.0 %
212 SW Cascade Ave	900.00	900.00	0.00	
Old Saloon Building	12,346.88	9,993.00	2,353.88	23.6 %
Rigging Loft (Red Barn)	6,358.32	6,234.03	124.29	2.0 %
Skye Bldg	14,854.41	11,413.53	3,440.88	30.1 %
River Point Bldg (Stev Ind)	220,182.32	169,298.28	50,884.04	30.1 %
Cascades Business Park - Ground lease	10,000.01	(0.00)	10,000.01	
Park Rentals	1,240.00	(0.00)	1,240.00	
Wind River Business Park	7,745.51	1,645.00	6,100.51	370.9 %
TOTAL PROP LEASE REVENUE	471,740.17	383,365.65	88,374.52	23.1 %

	<i>9 Months Ended September 30, 2021</i>	<i>9 Months Ended September 30, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	12,952.08	12,698.28	253.80	2.0 %
Tichenor Suite #45	14,204.22	17,582.22	(3,378.00)	-19.2 %
Fiber Lease Revenue	1,620.18	(0.00)	1,620.18	
Tichenor Suite #50	15,131.54	14,628.78	502.76	3.4 %
Tichenor Suite #60	8,880.75	7,956.72	924.03	11.6 %
Tichenor Suite #65	16,211.93	3,973.50	12,238.43	308.0 %
Tichenor Suite #70	12,493.20	5,109.03	7,384.17	144.5 %
Tichenor Suite #85	17,535.06	17,191.53	343.53	2.0 %
Tichenor Suite #90	6,876.28	4,111.47	2,764.81	67.2 %
Tichenor Suite #105	17,535.06	17,191.53	343.53	2.0 %
Tichenor Suite #110	13,769.55	12,698.28	1,071.27	8.4 %
TOTAL TICHENOR LEASE REVENUE	137,209.85	113,141.34	24,068.51	21.3 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	85,042.01	63,751.00	21,291.01	33.4 %
Misc Operating Revenue	4,625.37	5,850.00	(1,224.63)	-20.9 %
TOTAL OTHER MISC LEASE REV	89,667.38	69,601.00	20,066.38	28.8 %
OTHER NONREVENUE				
Tenant Security Deposits	5,836.00	0.00	5,836.00	
TOTAL OTHER NONREVENUE	5,836.00	0.00	5,836.00	
NON-OPERATING REVENUES				
Investment Interest-MMA	1,584.22	1,500.03	84.19	5.6 %
Property Tax Revenues	231,094.20	209,799.00	21,295.20	10.2 %
DNR PILT NAP/NRCA Rev	(0.00)	749.97	(749.97)	-100.0 %
Private Timber Harvest Tax Rev	6,993.39	12,750.03	(5,756.64)	-45.2 %
Leasehold Tax from State	(0.00)	749.97	(749.97)	-100.0 %
Wind River Sale Proceeds	273,367.24	(0.00)	273,367.24	
Other Non-Operating Revenues	21,260.42	(0.00)	21,260.42	
TOTAL NON-OPERATING REVENUES	534,299.47	225,549.00	308,750.47	136.9 %
TOTAL Revenue	1,403,009.94	954,398.52	448,611.42	47.0 %

	<i>9 Months Ended September 30, 2021</i>	<i>9 Months Ended September 30, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEV LANDING EXPENSES				
Regular Pay-Stev Landing	0.00	1,934.00	1,934.00	100.0 %
Outside Serv/Maint-Stev Land	324.00	0.00	(324.00)	
Supplies-Stev Landing	10.74	0.00	(10.74)	
Util-Electricity-Stev Landing	961.71	597.00	(364.71)	-61.1 %
Util-Water Exp-Stev Land	6,220.86	7,225.00	1,004.14	13.9 %
Util-Garbage Exp-Stev Land	5,562.25	10,700.00	5,137.75	48.0 %
TOTAL STEV LANDING EXPENSES	13,079.56	20,456.00	7,376.44	36.1 %
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	114,132.65	108,214.00	(5,918.65)	-5.5 %
Overtime-Maint Exp	0.00	3,938.00	3,938.00	100.0 %
FICA-Maint Exp	8,668.46	8,729.00	60.54	0.7 %
Worker's Comp-Maint Exp	4,523.09	5,598.00	1,074.91	19.2 %
Unemployment-Maint Exp	4,392.42	4,647.00	254.58	5.5 %
PERS Retirement-Maint Exp	12,395.38	12,459.00	63.62	0.5 %
Health Ins-Maint Exp	32,646.87	32,646.78	(0.09)	0.0 %
VEBA-Maint Exp	3,492.00	3,492.00	0.00	
Outside Services/Maintenance	0.00	375.03	375.03	100.0 %
BRGC Supplies-Maint Exp	1,060.15	749.97	(310.18)	-41.4 %
Discovery I Sup-Maint Exp	0.00	1,500.03	1,500.03	100.0 %
Discovery 2 Sup-Maint Exp	1,984.35	1,874.97	(109.38)	-5.8 %
Evergreen Bldg Sup-Maint Exp	1,408.75	3,750.03	2,341.28	62.4 %
212 Cascade Ave Sup-Maint Exp	2,266.77	749.97	(1,516.80)	-202.2 %
Old Saloon Supplies-Maint Exp	0.00	749.97	749.97	100.0 %
Rigging Loft Sup-Maint Exp	0.00	1,125.00	1,125.00	100.0 %
Cascade Business Park-Maint Exp	40.98	749.97	708.99	94.5 %
Skye Bldg Supplies-Maint Exp	3,692.70	3,750.03	57.33	1.5 %
Stev Ind Bldg Sup-Maint Exp	1,457.35	4,875.03	3,417.68	70.1 %
Tichenor Supplies-Maint Exp	6,475.21	11,250.00	4,774.79	42.4 %
Park Grnds Supplies-Maint Exp	7,739.17	6,000.03	(1,739.14)	-29.0 %
21 Cascade Supplies-Maint Exp	0.00	150.03	150.03	100.0 %
Shop Bldg Supplies-Maint Exp	2,564.29	1,874.97	(689.32)	-36.8 %
Vacant Lands Sup-Maint Exp	53.70	150.03	96.33	64.2 %
Wind River Bus Park Sup-Maint	8,755.00	5,850.00	(2,905.00)	-49.7 %
Boat Launch Supplies-Maint Exp	63.07	749.97	686.90	91.6 %
Tools-Maint Exp	2,293.56	749.97	(1,543.59)	-205.8 %
Janitorial Supplies-Maint Exp	2,088.27	2,999.97	911.70	30.4 %
Fuel-Maint Exp	4,205.42	2,999.97	(1,205.45)	-40.2 %
Automotive-Maint Exp	1,932.42	749.97	(1,182.45)	-157.7 %
Uniforms-Maint Exp	990.59	749.97	(240.62)	-32.1 %
Machinery & Equipment - Maint Exp	1,186.92	974.97	(211.95)	-21.7 %
Equip Rentals-Maint Exp	966.74	749.97	(216.77)	-28.9 %
Insurance-Property Maint Exp	92,153.00	98,517.00	6,364.00	6.5 %
TOTAL PROPERTY LEASE MAINT EXPENSES	323,629.28	334,490.60	10,861.32	3.2 %

	<i>9 Months Ended September 30, 2021</i>	<i>9 Months Ended September 30, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	323.59	401.22	77.63	19.3 %
Rigging Loft-Water Exp	300.80	401.22	100.42	25.0 %
Tichenor-Water Exp	8,318.64	11,774.97	3,456.33	29.4 %
Park-Water Exp	7,045.21	5,725.00	(1,320.21)	-23.1 %
212 Cascade-Electricity Exp	1,575.53	3,625.00	2,049.47	56.5 %
Rigging Loft-Electricity Exp	2,012.58	2,550.00	537.42	21.1 %
Tichenor Bldg-Electricity Exp	6,934.24	11,250.00	4,315.76	38.4 %
Electricity Exp-Parks & Grnds	1,567.05	2,750.00	1,182.95	43.0 %
Electricity-Unoccupied Fac	2,541.45	2,730.00	188.55	6.9 %
WRBP - Electricity Exp	1,110.89	1,350.00	239.11	17.7 %
212 Cascade Ave-Sewer Exp	824.04	1,350.00	525.96	39.0 %
Rigging Loft-Sewer Exp	800.18	900.00	99.82	11.1 %
Tichenor Bldg-Sewer Exp	15,122.58	21,375.00	6,252.42	29.3 %
Sewer Exp-Parks & Grounds	3,774.36	4,350.00	575.64	13.2 %
Garbage Exp-Parks & Grounds	1,456.50	1,750.00	293.50	16.8 %
Tichenor Bldg-Nat Gas Exp	3,951.99	3,530.00	(421.99)	-12.0 %
TOTAL PROPERTY UTILITY EXPENSES	57,659.63	75,812.41	18,152.78	23.9 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	2,775.00	0.00	(2,775.00)	
Leasehold Taxes Expense	79,667.67	62,233.00	(17,434.67)	-28.0 %
TOTAL OTHER PROPERTY EXPENSES	82,442.67	62,233.00	(20,209.67)	-32.5 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	10,835.14	10,835.00	(0.14)	0.0 %
Prin-CERB-Discovery 1	27,696.00	27,696.00	0.00	
WIB/EDC - Line of Credit	5,918.88	5,900.22	(18.66)	-0.3 %
Capital Lease - Auto	3,510.27	3,510.72	0.45	0.0 %
Prin-WIB-Discovery 2	8,591.50	9,047.00	455.50	5.0 %
Prin-WIB-Coyote Ridge	18,361.31	18,364.00	2.69	0.0 %
Prin-CERB-Discovery 2	67,666.66	67,666.67	0.01	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	142,579.76	143,019.61	439.85	0.3 %
GENERAL PROJECTS EXPENSES				
WATERFRONT DEV - SHORELINE ENHANC	29,977.53	0.00	(29,977.53)	
NB PARCEL 2 Cascades Bus Park	75,010.25	341,954.00	266,943.75	78.1 %
Capital Repairs-Maintenance	18,011.39	15,000.00	(3,011.39)	-20.1 %
Wind River Business Park - Waterline Prj	5,320.00	0.00	(5,320.00)	
TOTAL GENERAL PROJECTS EXPENSES	128,319.17	356,954.00	228,634.83	64.1 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	525.58	3,000.00	2,474.42	82.5 %
Equipment Purchase	6,460.92	0.00	(6,460.92)	
TOTAL EQUIPMENT PURCHASES	6,986.50	3,000.00	(3,986.50)	-132.9 %
OTHER NONEXPENSE				
Returned Tenant Deposits	(50.00)	0.00	50.00	
TOTAL OTHER NONEXPENSE	(50.00)	0.00	50.00	

	<i>9 Months Ended September 30, 2021</i>	<i>9 Months Ended September 30, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	73,755.81	76,731.00	2,975.19	3.9 %
FICA-Administrative Expense	6,316.18	5,869.00	(447.18)	-7.6 %
Worker's Comp-Admin Expense	366.13	331.50	(34.63)	-10.4 %
Unemployment-Admin Expense	3,114.00	2,931.00	(183.00)	-6.2 %
PERS Retirement-Admin Exp	8,995.88	9,713.00	717.12	7.4 %
Health Insur-Admin Expense	7,683.93	7,683.75	(0.18)	0.0 %
VEBA-Admin Expense	1,746.00	1,746.00	0.00	
Paid Family Medical Leave	469.23	0.00	(469.23)	
TOTAL SALARIES & BENEFITS-ADMIN	102,447.16	105,005.25	2,558.09	2.4 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	2,050.00	6,000.03	3,950.03	65.8 %
Professional Serv-Gen Admin	62,739.00	63,749.97	1,010.97	1.6 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	64,789.00	69,750.00	4,961.00	7.1 %
G & A EXPENSES				
Legal Fees-G&A Exp	12,817.80	15,000.03	2,182.23	14.5 %
Legal Fees-G&A Exp-WRBP	288.00	375.03	87.03	23.2 %
Office Supplies-G&A Exp	9,894.01	4,050.00	(5,844.01)	-144.3 %
Equipment Rentals-G&A Exp	1,537.14	1,500.03	(37.11)	-2.5 %
Admin Travel-G&A Expense	11.20	3,400.00	3,388.80	99.7 %
Professional Develop-G&A Exp	1,249.16	4,000.00	2,750.84	68.8 %
Legal Advertising-G&A Expense	152.87	900.00	747.13	83.0 %
Marketing Advertising-G&A Exp	208.66	900.00	691.34	76.8 %
Membership/Dues-G&A Exp	5,229.16	6,650.00	1,420.84	21.4 %
Administrative-G&A Expense	(5,771.42)	2,250.00	8,021.42	356.5 %
Marketing & Eco Dev-G&A Exp	50.00	74.97	24.97	33.3 %
Publications-G&A Exp	0.00	37.53	37.53	100.0 %
Postage-G&A Expense	226.95	375.00	148.05	39.5 %
Safety Program-G&A Expense	318.46	1,025.00	706.54	68.9 %
State Use Tax-G&A Exp	(379.89)	7,500.00	7,879.89	105.1 %
Miscellaneous G & A Exp	10.00	0.00	(10.00)	
Telecommunications-G&A Expense	2,413.20	4,100.00	1,686.80	41.1 %
IT Expenses	8,335.98	0.00	(8,335.98)	
TOTAL G & A EXPENSES	36,591.28	52,137.59	15,546.31	29.8 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	5,376.00	7,488.00	2,112.00	28.2 %
Commissioners Salaries	7,695.00	7,695.00	0.00	
FICA-Commissioners	411.26	1,161.72	750.46	64.6 %
Health Ins - Commissioners	4,201.74	4,201.47	(0.27)	0.0 %
TOTAL COMMISSIONERS EXPENSES	17,684.00	20,546.19	2,862.19	13.9 %

	<i>9 Months Ended September 30, 2021</i>	<i>9 Months Ended September 30, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	2,173.50	1,718.00	(455.50)	-26.5 %
Interest-WIB-Coyote Ridge	818.43	816.00	(2.43)	-0.3 %
Interest - WIB/EDC Line of Credit	4,802.79	4,331.97	(470.82)	-10.9 %
Interest-CTED-126 Cascade Ave	584.06	1,074.00	489.94	45.6 %
Interest-CERB-Discovery 1	553.92	554.00	0.08	0.0 %
Interest-CERB-Discovery 2	6,090.00	6,090.00	0.00	
Election Expense	0.00	4,000.00	4,000.00	100.0 %
TOTAL NON-OPERATING EXPENSES	15,022.70	18,583.97	3,561.27	19.2 %
TOTAL Expenditures	991,180.71	1,262,788.62	271,607.91	21.5 %
Excess of Revenue over Expenditures	411,829.23	(308,390.10)	720,219.33	233.5 %