

PORT OF SKAMANIA COUNTY

September 2023 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
October 17, 2023

Summary:

Year to date revenues continue to be above budget, and YTD expenses are below budget. This trend is expected through the remainder of the year.

Total September revenues were \$150,607.20 and expenditures were \$111,852.37, netting excess revenues over expenses in the amount of \$38,754.83.

Cash Balance	September 2023	September 2022
Operating and Available for other Projects	<u>\$ 1,818,564.41</u>	<u>\$1,466,561.71</u>
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 150,461.22	\$ 151,029.20
Six months Operating Expenses + 12 months Long Term Debt	\$ 702,027.00	\$ 673,678.00
Operating Reserve (one-month operating expense)	<u>\$ 97,090.33</u>	<u>\$ 88,536.17</u>
Total Cash Balance:	<u>\$2,768,142.96</u>	<u>\$2,379,805.08</u>

Budgeted Grants:

\$300,000 Ecology Integrative Planning Grant – \$241,811.14 has been paid by Ecology to date.

Notable income in September:

- \$ 2,540.99 • Property tax was received
 - \$223,161.15 YTD representing 65.3% of the budgeted \$342,002.00.
- \$ 10,838.74 • LGIP Interest – September
- \$ 17,071.97 • AQSC 2nd Half docking, June, and July invoices

Notable expenses in September:

- \$ 29,000.00 • Army Corp Building lease paperwork fee
- \$ 2,127.47 • Fuel
- \$ 2,020.00 • Maul, Foster, Alongi – Integrative Planning Grant

Delinquent Account Aging as of 10/05/2023:

AR Summary:

	<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>
High One Pmt Plan	\$ 6,985.51					\$ 6,985.51
High One is paying as agreed and have 1 payment left on their agreement.						
ACL			\$19,529.25			\$ 19,529.25
Staff has been in communications with ACL regarding this balance. ACL asked about invoice adjustment, but made no statement regarding when they would be paying the invoices.						
Ska Acupuncture	\$ 2,086.20	\$2,083.70	\$ 1,554.90			\$ 5,724.80
Skamania Acupuncture has given notice to terminate their lease. They will be continuing to make payments until the lease is paid in full. We have a security deposit of \$1,050.00.						
Skunk Bros	\$ 3,625.18	\$ 3,803.58	\$ 3,145.73			\$ 10,574.49
Skunk Bros. made their first payment plan payment and paid the September invoice in full.						
Skamania County			\$69,143.73			\$ 69,143.73

This invoice represents funds are due from .09 funds. The amended .09 contract has been approved the Skamania County Commissioner. All necessary paperwork has been submitted and we expect payment soon.

CASH REPORTS

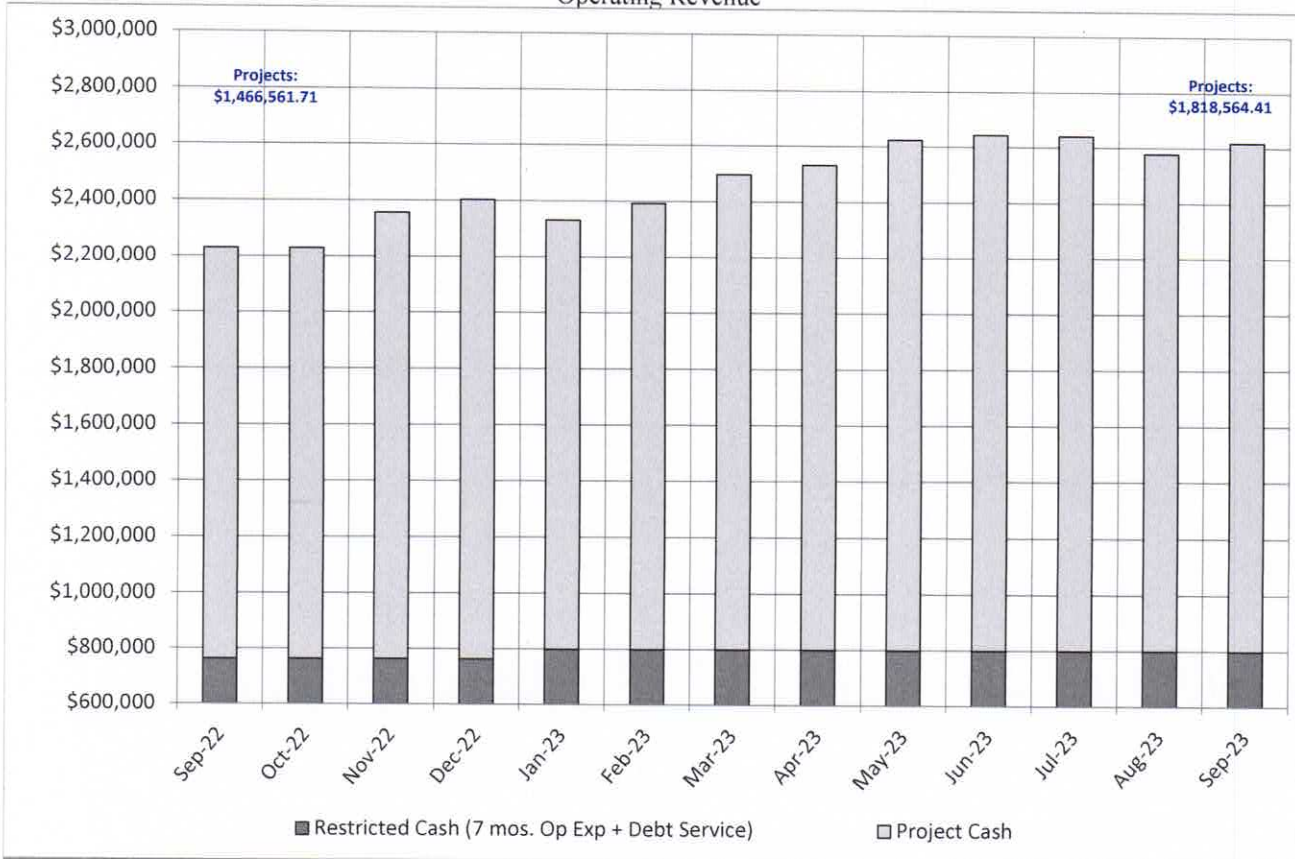
Port of Skamania County

Statement of Assets & Liabilities

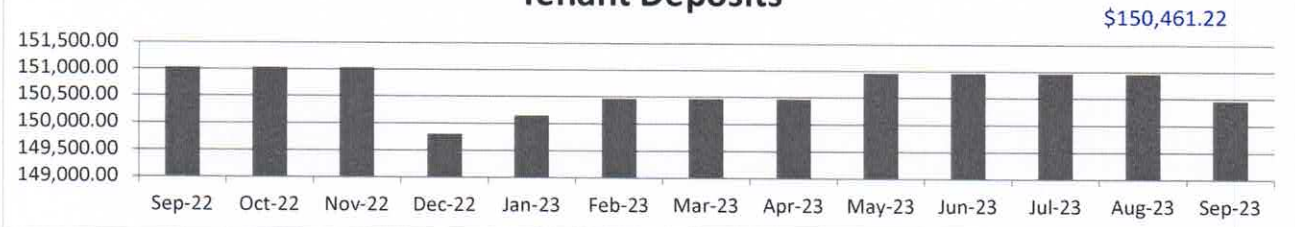
As of: September 30, 2023

Assets			
Current Assets			
General Checking - Umpqua Bank	283,381.04		
Money Market - Umpqua Bank	28,220.26		
LGIP Investment	2,306,080.44		
TOTAL Operating Revenue		2,617,681.74	
LGIP - Tenant Deposits	150,461.22		
TOTAL Tenant Deposits		150,461.22	
TOTAL Assets		2,768,142.96	
Liabilities			
Current Liabilities			
WA CARES PAYABLE	481.19		
TOTAL Current Liabilities		481.19	
TOTAL Liabilities		481.19	
Fund Balance			
Net Assets	2,554,084.99		
Excess of Revenue over Expenditures	213,576.78		
TOTAL Fund Balance		2,767,661.77	
TOTAL Liabilities & Fund Balance		2,768,142.96	

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 2023 - current month, Consolidated by account

	<i>9 Month Ended September 30, 2023</i>	<i>9 Month Ended September 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	60,505.98	120,381.00	(59,875.02)
CAPITAL CONTRIBUTIONS (Grants)	55,462.25	0.00	55,462.25
PROPERTY REVENUES	853,162.80	649,106.80	204,056.00
OTHER MISC RENTAL/LEASE REV	183,337.10	81,610.47	101,726.63
NONREVENUE (Loans,other)	500.00	0.00	500.00
NON-OPERATING REVENUES	317,394.77	240,616.03	76,778.74
TOTAL Revenue	1,470,362.90	1,091,714.30	378,648.60
Expenditures			
MARINE TERMINAL EXPENSES	18,617.68	32,277.00	13,659.32
PROPERTY EXPENSES	638,236.50	581,222.65	(57,013.85)
NONEXPENSE (Loans,Proj,other)	359,270.45	495,120.22	135,849.77
GENERAL & ADMIN EXPENSES	213,695.25	267,277.91	53,582.66
COMMISSIONERS EXPENSES	16,223.87	20,601.72	4,377.85
NON-OPERATING EXPENSES	10,742.37	15,688.97	4,946.60
TOTAL Expenditures	1,256,786.12	1,412,188.47	155,402.35
Excess of Revenue over Expenditures	213,576.78	(320,474.17)	534,050.95

Port of Skamania County
September Monthly Statement of Revenue & Expenditures

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	20,045.06	59,155.88	3,052.12	0.00	5,487.38
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	0.00	36,050.06	0.00
PROPERTY REVENUES	93,501.01	73,461.39	59,781.77	64,260.03	62,952.55
OTHER MISC RENTAL/LEASE REV	23,681.17	8,113.60	9,328.07	7,065.99	34,040.77
NONREVENUE (Loans,other)	0.00	0.00	300.00	0.00	0.00
NON-OPERATING REVENUES	13,379.96	2,844.24	42,232.53	26,476.35	7,900.96
TOTAL Revenue	150,607.20	143,575.11	114,694.49	133,852.43	110,381.66
Expenditures					
MARINE TERMINAL EXPENSES	3,394.88	2,863.80	5,489.50	1,087.66	5,346.79
PROPERTY EXPENSES	72,858.56	38,004.77	37,504.72	51,322.06	28,586.63
NONEXPENSE (Loans,Proj,other)	11,379.79	15,398.83	19,300.11	30,078.77	13,307.38
GENERAL & ADMIN EXPENSES	22,040.12	23,526.48	20,309.86	24,675.66	19,417.25
COMMISSIONERS EXPENSES	1,741.41	1,745.85	2,010.81	1,869.24	1,588.44
NON-OPERATING EXPENSES	437.61	518.60	456.04	458.10	0.00
TOTAL Expenditures	111,852.37	82,058.33	85,071.04	109,491.49	68,246.49
Excess of Revenue over Expenditures	38,754.83	61,516.78	29,623.45	24,360.94	42,135.17

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

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	60,505.98	124,450.73	3,052.12	5,782.31	31,328.53
CAPITAL CONTRIBUTIONS (Grants)	55,462.25	191,233.19	95,300.00	449,078.92	125,921.73
PROPERTY REVENUES	853,162.80	713,552.97	674,854.97	646,366.21	622,016.45
OTHER MISC RENTAL/LEASE REV	183,337.10	87,139.10	89,667.38	111,765.15	116,501.86
NONREVENUE (Loans,other)	500.00	6,500.30	5,836.00	3,730.00	63,150.00
NON-OPERATING REVENUES	317,394.77	263,881.94	534,299.47	224,441.69	219,452.33
TOTAL Revenue	1,470,362.90	1,386,758.23	1,403,009.94	1,441,164.28	1,178,370.90
Expenditures					
MARINE TERMINAL EXPENSES	18,617.68	26,488.53	13,079.56	4,906.03	21,728.96
PROPERTY EXPENSES	638,236.50	482,528.15	463,731.58	450,976.75	411,537.48
NONEXPENSE (Loans,Proj,other)	359,270.45	363,820.52	277,835.43	371,584.86	260,089.60
GENERAL & ADMIN EXPENSES	213,695.25	240,386.44	203,827.44	200,638.18	207,252.63
COMMISSIONERS EXPENSES	16,223.87	16,677.23	17,684.00	18,305.79	17,327.41
NON-OPERATING EXPENSES	10,742.37	11,606.91	15,022.70	17,421.48	14,443.13
TOTAL Expenditures	1,256,786.12	1,141,507.78	991,180.71	1,063,833.09	932,379.21
Excess of Revenue over Expenditures	213,576.78	245,250.45	411,829.23	377,331.19	245,991.69

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, September 2023 - current month

	<i>1 Month Ended September 30, 2023</i>		<i>9 Months Ended September 30, 2023</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	11,160.00	7.4 %	41,749.25	2.8 %
Other Docking Fees - 10% Admin	533.55	0.4 %	1,157.16	0.1 %
Dock Services Labor Reimb	3,016.00	2.0 %	6,028.00	0.4 %
Utility Reimbursement-Water	2,355.36	1.6 %	4,085.07	0.3 %
Utility Reimbursement-Refuse	2,980.15	2.0 %	7,486.50	0.5 %
TOTAL STEVENSON LANDING REVENUES	20,045.06	13.3 %	60,505.98	4.1 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	55,462.25	3.8 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	55,462.25	3.8 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	1,439.22	1.0 %	9,627.33	0.7 %
Rigging Loft-Elect Reimb	85.29	0.1 %	1,532.13	0.1 %
Tichenor Bldg-Sewer Reimb	3,136.05	2.1 %	17,025.59	1.2 %
Tichenor Bldg-Nat Gas Reimb	196.69	0.1 %	5,370.66	0.4 %
Beacon Rock-Prop Ins Reimb	378.51	0.3 %	2,319.57	0.2 %
Discovery 1-Prop Ins Reimb	796.83	0.5 %	6,246.19	0.4 %
Discovery 2-Prop Ins Reimb	884.82	0.6 %	6,179.20	0.4 %
Evergreen Bldg-Prop Ins Reimb	377.58	0.3 %	2,959.58	0.2 %
Old Saloon-Prop Ins Reimb	95.50	0.1 %	748.86	0.1 %
Rigging Loft-Prop Ins Reimb	55.84	0.0 %	439.28	0.0 %
Skye Bldg-Prop Ins Reimb	95.50	0.1 %	748.86	0.1 %
Stev Ind Bldg-Prop Ins Reimb	1,709.51	1.1 %	13,400.15	0.9 %
Tichenor Bldg-Prop Ins Reimb	991.73	0.7 %	8,415.03	0.6 %
TOTAL PROPERTY LEASE USER CHARGES	10,243.07	6.8 %	75,012.43	5.1 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,081.99	3.4 %	35,573.93	2.4 %
Discovery I Building	14,125.12	9.4 %	138,774.38	9.4 %
Teitzel Building (Discovery 2)	10,371.63	6.9 %	98,249.11	6.7 %
Evergreen Building	4,240.76	2.8 %	38,166.84	2.6 %
212 SW Cascade Ave	100.00	0.1 %	900.00	0.1 %
Old Saloon Building	2,365.33	1.6 %	14,242.33	1.0 %
Rigging Loft (Red Barn)	808.73	0.5 %	7,278.57	0.5 %
Skye Bldg	1,481.54	1.0 %	14,333.86	1.0 %
River Point Bldg (Stev Ind)	25,060.82	16.6 %	225,547.38	15.3 %
Cascades Business Park - Ground lease	2,121.80	1.4 %	18,849.00	1.3 %
Park Rentals	0.00	0.0 %	3,576.00	0.2 %
Wind River Business Park	0.00	0.0 %	22,806.66	1.6 %
TOTAL PROP LEASE REVENUE	65,757.72	43.7 %	618,298.06	42.1 %

*1 Month Ended
September 30, 2023*

*9 Months Ended
September 30, 2023*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	243.91	0.2 %	11,513.84	0.8 %
Tichenor Suite #45	2,841.12	1.9 %	14,212.65	1.0 %
Fiber Lease Revenue	180.00	0.1 %	1,620.00	0.1 %
Tichenor Suite #50	1,891.35	1.3 %	18,347.90	1.2 %
Tichenor Suite #60	740.35	0.5 %	10,166.07	0.7 %
Tichenor Suite #65	2,062.03	1.4 %	18,558.27	1.3 %
Tichenor Suite #70	1,956.20	1.3 %	17,172.11	1.2 %
Tichenor Suite #85	2,230.33	1.5 %	20,072.97	1.4 %
Tichenor Suite #90	1,006.85	0.7 %	9,055.79	0.6 %
Tichenor Suite #105	2,230.33	1.5 %	20,072.97	1.4 %
Tichenor Suite #110	2,117.75	1.4 %	19,059.74	1.3 %
TOTAL TICHENOR LEASE REVENUE	17,500.22	11.6 %	159,852.31	10.9 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	10,292.11	6.8 %	93,720.51	6.4 %
Misc Operating Revenue	13,389.06	8.9 %	89,616.59	6.1 %
TOTAL OTHER MISC LEASE REV	23,681.17	15.7 %	183,337.10	12.5 %
OTHER NONREVENUE				
Tenant Security Deposits	0.00	0.0 %	500.00	0.0 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	500.00	0.0 %
NON-OPERATING REVENUES				
Investment Interest-MMA	10,838.97	7.2 %	75,630.93	5.1 %
Property Tax Revenues	2,540.99	1.7 %	223,161.15	15.2 %
DNR PILT NAP/NRCA Rev	0.00	0.0 %	5,374.74	0.4 %
Private Timber Harvest Tax Rev	0.00	0.0 %	11,010.13	0.7 %
Leasehold Tax from State	0.00	0.0 %	1,565.83	0.1 %
Other Non-Operating Revenues	0.00	0.0 %	651.99	0.0 %
TOTAL NON-OPERATING REVENUES	13,379.96	8.9 %	317,394.77	21.6 %
TOTAL Revenue	150,607.20	100.0 %	1,470,362.90	100.0 %

*1 Month Ended
September 30, 2023*

*9 Months Ended
September 30, 2023*

Expenditures

STEVE LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	500.65	0.0 %
Supplies-Stev Landing	0.00	0.0 %	163.09	0.0 %
Util-Electricity-Stev Landing	137.65	0.1 %	1,196.47	0.1 %
Util-Water Exp-Stev Land	1,618.63	1.1 %	8,853.22	0.6 %
Util-Garbage Exp-Stev Land	1,638.60	1.1 %	7,904.25	0.5 %
TOTAL STEVE LANDING EXPENSES	3,394.88	2.3 %	18,617.68	1.3 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	0.00	0.0 %	800.00	0.1 %
Army Corp Building Lease	29,000.00	19.3 %	29,000.00	2.0 %
TOTAL OTHER PROPERTY LEASE OPS	29,000.00	19.3 %	29,800.00	2.0 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	17,732.69	11.8 %	131,115.69	8.9 %
Overtime-Maint Exp	0.00	0.0 %	63.00	0.0 %
Payroll Tax-Maint Exp	1,356.55	0.9 %	10,041.03	0.7 %
Worker's Comp-Maint Exp	0.00	0.0 %	4,819.13	0.3 %
Unemployment-Maint Exp	0.00	0.0 %	249.42	0.0 %
PERS Retirement-Maint Exp	1,577.35	1.0 %	12,779.12	0.9 %
Health Ins-Maint Exp	4,174.36	2.8 %	37,569.24	2.6 %
VEBA-Maint Exp	388.00	0.3 %	3,492.00	0.2 %
Discovery 1 Sup-Maint Exp	0.00	0.0 %	123.76	0.0 %
Discovery 2 Sup-Maint Exp	156.37	0.1 %	2,120.33	0.1 %
Evergreen Bldg Sup-Maint Exp	0.00	0.0 %	111.99	0.0 %
212 Cascade Ave Sup-Maint Exp	0.00	0.0 %	207.90	0.0 %
Old Saloon Supplies-Maint Exp	0.00	0.0 %	814.59	0.1 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,024.01	0.1 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	78.59	0.0 %
Stev Ind Bldg Sup-Maint Exp	(8,508.46)	-5.6 %	2,424.40	0.2 %
Tichenor Supplies-Maint Exp	215.02	0.1 %	2,528.01	0.2 %
Park Grnds Supplies-Maint Exp	252.28	0.2 %	14,235.17	1.0 %
Shop Bldg Supplies-Maint Exp	88.90	0.1 %	1,728.67	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	911.00	0.6 %	6,660.41	0.5 %
Cascades Bus Park Sup-Maint	216.39	0.1 %	282.05	0.0 %
Tools-Maint Exp	0.00	0.0 %	404.50	0.0 %
Janitorial Supplies-Maint Exp	701.59	0.5 %	3,399.86	0.2 %
Fuel-Maint Exp	2,127.47	1.4 %	7,819.74	0.5 %
Automotive-Maint Exp	7.73	0.0 %	4,705.83	0.3 %
Uniforms-Maint Exp	0.00	0.0 %	335.17	0.0 %
Machinery & Equipment - Maint Exp	0.00	0.0 %	806.16	0.1 %
Equip Rentals-Maint Exp	0.00	0.0 %	2,294.01	0.2 %
Insurance-Property Maint Exp	0.00	0.0 %	111,741.00	7.6 %
TOTAL PROPERTY LEASE MAINT EXPENSES	21,397.24	14.2 %	364,010.58	24.8 %

*1 Month Ended
September 30, 2023*

*9 Months Ended
September 30, 2023*

PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	67.26	0.0 %	394.82	0.0 %
Rigging Loft-Water Exp	37.04	0.0 %	331.60	0.0 %
Tichenor-Water Exp	1,430.72	0.9 %	8,457.71	0.6 %
Park-Water Exp	1,777.60	1.2 %	9,429.51	0.6 %
Discovery 1-Electricity Exp	13,264.38	8.8 %	88,221.61	6.0 %
212 Cascade-Electricity Exp	162.14	0.1 %	2,281.02	0.2 %
Rigging Loft-Electricity Exp	189.53	0.1 %	3,404.74	0.2 %
Tichenor Bldg-Electricity Exp	912.79	0.6 %	7,436.74	0.5 %
Electricity Exp-Parks & Grnds	200.05	0.1 %	1,810.69	0.1 %
WRBP - Electricity Exp	141.35	0.1 %	1,354.74	0.1 %
212 Cascade Ave-Sewer Exp	154.40	0.1 %	1,112.32	0.1 %
Rigging Loft-Sewer Exp	116.46	0.1 %	1,032.95	0.1 %
Tichenor Bldg-Sewer Exp	3,119.66	2.1 %	18,014.70	1.2 %
Sewer Exp-Parks & Grounds	389.01	0.3 %	3,376.18	0.2 %
Garbage Exp-Parks & Grounds	302.40	0.2 %	1,884.16	0.1 %
Tichenor Bldg-Nat Gas Exp	196.53	0.1 %	5,375.85	0.4 %
TOTAL PROPERTY UTILITY EXPENSES	22,461.32	14.9 %	153,919.34	10.5 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	0.00	0.0 %	500.00	0.0 %
Leasehold Taxes Expense	0.00	0.0 %	90,006.58	6.1 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	90,506.58	6.2 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	0.00	0.0 %	11,271.58	0.8 %
WIB/EDC - Line of Credit	699.32	0.5 %	6,249.41	0.4 %
Prin-WIB-Discovery 2	0.00	0.0 %	9,379.18	0.6 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.67	4.6 %
TOTAL DEBT REDEMPTION-PRINCIPAL	699.32	0.5 %	94,566.84	6.4 %
GENERAL PROJECTS EXPENSES				
Sprinkler Maintenance	8,660.47	5.8 %	8,660.47	0.6 %
NB PARCEL 2 Cascades Bus Park	2,020.00	1.3 %	104,927.38	7.1 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	17,638.69	1.2 %
TOTAL GENERAL PROJECTS EXPENSES	10,680.47	7.1 %	131,226.54	8.9 %
BOAT LAUNCH EXPENSES				
Boat Launch Proj Exp	0.00	0.0 %	99,180.93	6.7 %
TOTAL BOAT LAUNCH EXPENSES	0.00	0.0 %	99,180.93	6.7 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	0.0 %	3,640.78	0.2 %
Equipment Purchase	0.00	0.0 %	30,655.36	2.1 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	34,296.14	2.3 %

*1 Month Ended
September 30, 2023*

*9 Months Ended
September 30, 2023*

SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	9,111.01	6.0 %	82,420.61	5.6 %
Payroll Tax-Administrative Expense	762.40	0.5 %	6,893.86	0.5 %
Worker's Comp-Admin Expense	0.00	0.0 %	360.40	0.0 %
Unemployment-Admin Expense	0.00	0.0 %	148.45	0.0 %
PERS Retirement-Admin Exp	866.89	0.6 %	8,283.26	0.6 %
Health Insur-Admin Expense	970.10	0.6 %	8,730.90	0.6 %
VEBA-Admin Expense	194.00	0.1 %	1,746.00	0.1 %
Paid Family Medical Leave	0.00	0.0 %	1,120.38	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	11,904.40	7.9 %	109,703.86	7.5 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	187.50	0.1 %	2,087.50	0.1 %
Professional Serv-Gen Admin	8,045.09	5.3 %	70,869.81	4.8 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,232.59	5.5 %	72,957.31	5.0 %
G & A EXPENSES				
Legal Fees-G&A Exp	192.00	0.1 %	6,868.00	0.5 %
Office Supplies-G&A Exp	125.52	0.1 %	1,215.42	0.1 %
Admin Travel-G&A Expense	0.00	0.0 %	2,254.45	0.2 %
Professional Develop-G&A Exp	450.00	0.3 %	2,970.00	0.2 %
Legal Advertising-G&A Expense	0.00	0.0 %	15.00	0.0 %
Marketing Advertising-G&A Exp	27.50	0.0 %	782.50	0.1 %
Membership/Dues-G&A Exp	0.00	0.0 %	8,994.63	0.6 %
Administrative-G&A Expense	176.11	0.1 %	3,117.61	0.2 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	55.00	0.0 %
Postage-G&A Expense	152.00	0.1 %	278.00	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	255.68	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	998.24	0.1 %
Telecommunications-G&A Expense	780.00	0.5 %	3,148.80	0.2 %
IT Expenses	0.00	0.0 %	80.75	0.0 %
TOTAL G & A EXPENSES	1,903.13	1.3 %	31,034.08	2.1 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	384.00	0.3 %	3,968.00	0.3 %
Commissioners Salaries	855.00	0.6 %	7,695.00	0.5 %
FICA-Commissioners	29.37	0.0 %	303.51	0.0 %
Health Ins - Commissioners	473.04	0.3 %	4,257.36	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,741.41	1.2 %	16,223.87	1.1 %
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	0.00	0.0 %	1,385.82	0.1 %
Interest - WIB/EDC Line of Credit	437.61	0.3 %	3,982.96	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	636.92	0.0 %
Interest-CERB-Discovery 2	0.00	0.0 %	4,736.67	0.3 %
TOTAL NON-OPERATING EXPENSES	437.61	0.3 %	10,742.37	0.7 %
TOTAL Expenditures	111,852.37	74.3 %	1,256,786.12	85.5 %
Excess of Revenue over Expenditures	38,754.83	25.7 %	213,576.78	14.5 %

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, September 2023 - current month

	<i>9 Months Ended September 30, 2023</i>	<i>9 Months Ended September 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	41,749.25	74,693.00	(32,943.75)	-44.1 %
Other Docking Fees - 10% Admin	1,157.16	4,153.00	(2,995.84)	-72.1 %
Dock Services Labor Reimb	6,028.00	11,136.00	(5,108.00)	-45.9 %
Utility Reimbursement-Water	4,085.07	12,160.00	(8,074.93)	-66.4 %
Utility Reimbursement-Refuse	7,486.50	18,239.00	(10,752.50)	-59.0 %
TOTAL STEVENSON LANDING REVENUES	60,505.98	120,381.00	(59,875.02)	-49.7 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	55,462.25	0.00	55,462.25	
TOTAL PROJECT GRANT REVENUES	55,462.25	0.00	55,462.25	
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	9,627.33	8,550.00	1,077.33	12.6 %
Rigging Loft-Elect Reimb	1,532.13	1,125.00	407.13	36.2 %
Tichenor Bldg-Sewer Reimb	17,025.59	16,425.00	600.59	3.7 %
Tichenor Bldg-Nat Gas Reimb	5,370.66	3,134.97	2,235.69	71.3 %
Beacon Rock-Prop Ins Reimb	2,319.57	1,960.00	359.57	18.3 %
Discovery 1-Prop Ins Reimb	6,246.19	6,525.00	(278.81)	-4.3 %
Discovery 2-Prop Ins Reimb	6,179.20	6,300.00	(120.80)	-1.9 %
Evergreen Bldg-Prop Ins Reimb	2,959.58	2,835.00	124.58	4.4 %
Old Saloon-Prop Ins Reimb	748.86	675.00	73.86	10.9 %
Rigging Loft-Prop Ins Reimb	439.28	450.00	(10.72)	-2.4 %
Skye Bldg-Prop Ins Reimb	748.86	675.00	73.86	10.9 %
Stev Ind Bldg-Prop Ins Reimb	13,400.15	12,825.00	575.15	4.5 %
Tichenor Bldg-Prop Ins Reimb	8,415.03	6,300.00	2,115.03	33.6 %
TOTAL PROPERTY LEASE USER CHARGES	75,012.43	67,779.97	7,232.46	10.7 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	35,573.93	24,544.50	11,029.43	44.9 %
Discovery I Building	138,774.38	57,078.00	81,696.38	143.1 %
Teitzel Building (Discovery 2)	98,249.11	84,199.50	14,049.61	16.7 %
Evergreen Building	38,166.84	35,241.75	2,925.09	8.3 %
212 SW Cascade Ave	900.00	900.00	0.00	
Old Saloon Building	14,242.33	12,976.77	1,265.56	9.8 %
Rigging Loft (Red Barn)	7,278.57	6,720.75	557.82	8.3 %
Skye Bldg	14,333.86	12,312.00	2,021.86	16.4 %
River Point Bldg (Stev Ind)	225,547.38	187,875.72	37,671.66	20.1 %
Cascades Business Park - Ground lease	18,849.00	18,540.00	309.00	1.7 %
Park Rentals	3,576.00	0.00	3,576.00	
Wind River Business Park	22,806.66	0.00	22,806.66	
TOTAL PROP LEASE REVENUE	618,297.06	440,387.99	177,908.07	40.4 %

TICHENOR LEASE REVENUE				
Tichenor Suite #40	11,513.84	13,690.53	(2,176.69)	-15.9 %
Tichenor Suite #45	14,212.65	14,217.03	(4.38)	0.0 %
Fiber Lease Revenue	1,620.00	0.00	1,620.00	
Tichenor Suite #50	18,347.90	15,771.78	2,576.12	16.3 %
Tichenor Suite #60	10,166.07	8,577.72	1,588.35	18.5 %
Tichenor Suite #65	18,558.27	17,136.00	1,422.27	8.3 %
Tichenor Suite #70	17,172.11	11,201.22	5,970.89	53.3 %
Tichenor Suite #85	20,072.97	18,534.78	1,538.19	8.3 %
Tichenor Suite #90	9,055.79	5,675.22	3,380.57	59.6 %
Tichenor Suite #105	20,072.97	18,534.78	1,538.19	8.3 %
Tichenor Suite #110	19,059.74	17,598.78	1,460.96	8.3 %
TOTAL TICHENOR LEASE REVENUE	159,852.31	140,937.84	18,914.47	13.4 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	93,720.51	74,110.50	19,610.01	26.5 %
Misc Operating Revenue	89,616.59	7,499.97	82,116.62	1094.9 %
TOTAL OTHER MISC LEASE REV	183,337.10	81,610.47	101,726.63	124.6 %
OTHER NONREVENUE				
Tenant Security Deposits	500.00	0.00	500.00	
TOTAL OTHER NONREVENUE	500.00	0.00	500.00	
NON-OPERATING REVENUES				
Investment Interest-MMA	75,630.93	1,500.03	74,130.90	4942.0 %
Property Tax Revenues	223,161.15	225,616.00	(2,454.85)	-1.1 %
DNR PILT NAP/NRCA Rev	5,374.74	0.00	5,374.74	
Private Timber Harvest Tax Rev	11,010.13	12,750.03	(1,739.90)	-13.6 %
Leasehold Tax from State	1,565.83	749.97	815.86	108.8 %
Other Non-Operating Revenues	651.99	0.00	651.99	
TOTAL NON-OPERATING REVENUES	317,394.77	240,616.03	76,778.74	31.9 %
TOTAL Revenue	1,470,362.90	1,091,714.30	378,648.60	34.7 %

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	500.65	0.00	(500.65)	
Supplies-Stev Landing	163.09	0.00	(163.09)	
Util-Electricity-Stev Landing	1,196.47	1,125.00	(71.47)	-6.4 %
Util-Water Exp-Stev Land	8,853.22	12,913.00	4,059.78	31.4 %
Util-Garbage Exp-Stev Land	7,904.25	18,239.00	10,334.75	56.7 %
TOTAL STEV LANDING EXPENSES	18,617.68	32,277.00	13,659.32	42.3 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	800.00	800.00	0.00	
Army Corp Building Lease	29,000.00	0.00	(29,000.00)	
TOTAL OTHER PROPERTY LEASE OPS	29,800.00	800.00	(29,000.00)	-3625.0 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	131,115.69	152,000.00	20,884.31	13.7 %
Overtime-Maint Exp	63.00	6,000.00	5,937.00	99.0 %
Payroll Tax-Maint Exp	10,041.03	12,087.00	2,045.97	16.9 %
Worker's Comp-Maint Exp	4,819.13	7,602.75	2,783.62	36.6 %
Unemployment-Maint Exp	249.42	311.25	61.83	19.9 %
PERS Retirement-Maint Exp	12,779.12	15,839.00	3,059.88	19.3 %
Health Ins-Maint Exp	37,569.24	46,921.50	9,352.26	19.9 %
VEBA-Maint Exp	3,492.00	5,238.00	1,746.00	33.3 %
Outside Services/Maintenance	0.00	375.03	375.03	100.0 %
BRGC Supplies-Maint Exp	0.00	749.97	749.97	100.0 %
Discovery 1 Sup-Maint Exp	123.76	1,500.03	1,376.27	91.7 %
Discovery 2 Sup-Maint Exp	2,120.33	3,750.03	1,629.70	43.5 %
Evergreen Bldg Sup-Maint Exp	111.99	3,750.03	3,638.04	97.0 %
212 Cascade Ave Sup-Maint Exp	207.90	2,250.00	2,042.10	90.8 %
Old Saloon Supplies-Maint Exp	814.59	749.97	(64.62)	-8.6 %
Rigging Loft Sup-Maint Exp	1,024.01	1,125.00	100.99	9.0 %
Skye Bldg Supplies-Maint Exp	78.59	3,750.03	3,671.44	97.9 %
Stev Ind Bldg Sup-Maint Exp	2,424.40	4,875.03	2,450.63	50.3 %
Tichenor Supplies-Maint Exp	2,528.01	11,250.00	8,721.99	77.5 %
Park Grnds Supplies-Maint Exp	14,235.17	11,250.00	(2,985.17)	-26.5 %
21 Cascade Supplies-Maint Exp	0.00	150.03	150.03	100.0 %
Shop Bldg Supplies-Maint Exp	1,728.67	2,625.03	896.36	34.1 %
Vacant Lands Sup-Maint Exp	35.80	150.03	114.23	76.1 %
Wind River Bus Park Sup-Maint	6,660.41	6,000.03	(660.38)	-11.0 %
Cascades Bus Park Sup-Maint	282.05	749.97	467.92	62.4 %
Boat Launch Supplies-Maint Exp	0.00	749.97	749.97	100.0 %
Tools-Maint Exp	404.50	1,874.97	1,470.47	78.4 %
Janitorial Supplies-Maint Exp	3,399.86	2,999.97	(399.89)	-13.3 %
Fuel-Maint Exp	7,819.74	4,500.00	(3,319.74)	-73.8 %
Automotive-Maint Exp	4,705.83	1,950.03	(2,755.80)	-141.3 %
Uniforms-Maint Exp	335.17	749.97	414.80	55.3 %
Machinery & Equipment - Maint Exp	806.16	2,625.03	1,818.87	69.3 %
Equip Rentals-Maint Exp	2,294.01	749.97	(1,544.04)	-205.9 %
Insurance-Property Maint Exp	111,741.00	116,634.00	4,893.00	4.2 %
TOTAL PROPERTY LEASE MAINT EXPENSES	364,010.58	433,883.62	69,873.04	16.1 %

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	393.82	431.00	36.18	8.6 %
Rigging Loft-Water Exp	331.60	360.00	28.40	7.9 %
Tichenor-Water Exp	8,457.71	8,978.00	520.29	5.8 %
Park-Water Exp	9,429.51	8,978.00	(451.51)	-5.0 %
Discovery 1-Electricity Exp	88,221.61	8,120.00	(80,101.61)	-986.5 %
212 Cascade-Electricity Exp	2,281.02	2,873.00	591.98	20.6 %
Rigging Loft-Electricity Exp	3,404.74	2,873.00	(531.74)	-18.5 %
Tichenor Bldg-Electricity Exp	7,436.74	7,902.00	465.26	5.9 %
Electricity Exp-Parks & Grnds	1,810.69	2,515.00	704.31	28.0 %
WRBP - Electricity Exp	1,354.74	2,250.00	895.26	39.8 %
212 Cascade Ave-Sewer Exp	1,112.32	1,005.00	(107.32)	-10.7 %
Rigging Loft-Sewer Exp	1,032.95	1,050.03	17.08	1.6 %
Tichenor Bldg-Sewer Exp	18,014.70	17,956.00	(58.70)	-0.3 %
Sewer Exp-Parks & Grounds	3,376.18	3,232.00	(144.18)	-4.5 %
Garbage Exp-Parks & Grounds	1,884.16	1,436.00	(448.16)	-31.2 %
Tichenor Bldg-Nat Gas Exp	5,375.85	3,232.00	(2,143.85)	-66.3 %
TOTAL PROPERTY UTILITY EXPENSES	153,919.34	73,192.03	(80,727.31)	-110.3 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	500.00	0.00	(500.00)	
Leasehold Taxes Expense	90,006.58	73,347.00	(16,659.58)	-22.7 %
TOTAL OTHER PROPERTY EXPENSES	90,506.58	73,347.00	(17,159.58)	-23.4 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	11,271.58	11,274.00	2.42	0.0 %
WIB/EDC - Line of Credit	6,249.41	6,264.72	15.31	0.2 %
Prin-WIB-Discovery 2	9,379.18	9,414.50	35.32	0.4 %
Prin-CERB-Discovery 2	67,666.67	67,667.00	0.33	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	94,566.84	94,620.22	53.38	0.1 %

GENERAL PROJECTS EXPENSES

Riverpoint - Capital Repair	0.00	20,000.00	20,000.00	100.0 %
Sprinkler Maintenance	8,660.47	30,000.00	21,339.53	71.1 %
NB PARCEL 2 Cascades Bus Park	104,927.38	75,000.00	(29,927.38)	-39.9 %
Capital Repairs-Maintenance	0.00	27,500.00	27,500.00	100.0 %
Wind River Business Park - Waterline Prj	17,638.69	0.00	(17,638.69)	
TOTAL GENERAL PROJECTS EXPENSES	131,226.54	152,500.00	21,273.46	13.9 %

BOAT LAUNCH EXPENSES

Boat Launch Proj Exp	99,180.93	200,000.00	100,819.07	50.4 %
TOTAL BOAT LAUNCH EXPENSES	99,180.93	200,000.00	100,819.07	50.4 %

EQUIPMENT PURCHASES

Office Equipment Purchases	3,640.78	4,000.00	359.22	9.0 %
Office Furniture Purchase	0.00	4,000.00	4,000.00	100.0 %
Equipment Purchase	30,655.36	40,000.00	9,344.64	23.4 %
TOTAL EQUIPMENT PURCHASES	34,296.14	48,000.00	13,703.86	28.5 %

SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	82,419.61	82,472.03	51.42	0.1 %
Payroll Tax-Administrative Expense	6,893.86	6,309.00	(584.86)	-9.3 %
Worker's Comp-Admin Expense	360.40	384.75	24.35	6.3 %
Unemployment-Admin Expense	148.45	143.25	(5.20)	-3.6 %
PERS Retirement-Admin Exp	8,283.26	8,736.50	453.24	5.2 %
Health Insur-Admin Expense	8,730.90	8,838.72	107.82	1.2 %
VEBA-Admin Expense	1,746.00	1,746.00	0.00	
Paid Family Medical Leave	1,120.38	900.00	(220.38)	-24.5 %
TOTAL SALARIES & BENEFITS-ADMIN	109,703.86	109,531.25	(172.61)	-0.2 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	2,087.50	6,000.03	3,912.53	65.2 %
Professional Serv-Gen Admin	70,869.81	75,177.72	4,307.91	5.7 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	72,957.31	81,177.75	8,220.44	10.1 %
G & A EXPENSES				
Legal Fees-G&A Exp	6,868.00	18,749.97	11,881.97	63.4 %
Legal Fees-G&A Exp-WRBP	0.00	375.03	375.03	100.0 %
Office Supplies-G&A Exp	1,215.42	4,050.00	2,834.58	70.0 %
Equipment - G&A Exp	0.00	749.97	749.97	100.0 %
Admin Travel-G&A Expense	2,254.45	7,000.00	4,745.55	67.8 %
Professional Develop-G&A Exp	2,970.00	3,000.00	30.00	1.0 %
Legal Advertising-G&A Expense	15.00	900.00	885.00	98.3 %
Marketing Advertising-G&A Exp	782.50	7,499.97	6,717.47	89.6 %
Membership/Dues-G&A Exp	8,994.63	12,825.00	3,830.37	29.9 %
Administrative-G&A Expense	3,117.61	1,500.03	(1,617.58)	-107.8 %
Marketing & Eco Dev-G&A Exp	55.00	74.97	19.97	26.6 %
Publications-G&A Exp	0.00	50.00	50.00	100.0 %
Postage-G&A Expense	278.00	375.00	97.00	25.9 %
Safety Program-G&A Expense	255.68	1,025.00	769.32	75.1 %
State Use Tax-G&A Exp	998.24	7,500.00	6,501.76	86.7 %
Miscellaneous G & A Exp	0.00	74.97	74.97	100.0 %
Telecommunications-G&A Expense	3,148.80	2,475.00	(673.80)	-27.2 %
IT Expenses	80.75	8,344.00	8,263.25	99.0 %
TOTAL G & A EXPENSES	31,034.08	76,568.91	45,534.83	59.5 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	3,968.00	7,488.00	3,520.00	47.0 %
Commissioners Salaries	7,695.00	7,695.00	0.00	
FICA-Commissioners	303.51	1,161.72	858.21	73.9 %
Health Ins - Commissioners	4,257.36	4,257.00	(0.36)	0.0 %
TOTAL COMMISSIONERS EXPENSES	16,223.87	20,601.72	4,377.85	21.2 %
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	1,385.82	1,350.50	(35.32)	-2.6 %
Interest - WIB/EDC Line of Credit	3,982.96	3,967.47	(15.49)	-0.4 %
Interest-CTED-126 Cascade Ave	636.92	634.00	(2.92)	-0.5 %
Interest-CERB-Discovery 2	4,736.67	4,737.00	0.33	0.0 %
Election Expense	0.00	5,000.00	5,000.00	100.0 %
TOTAL NON-OPERATING EXPENSES	10,742.37	15,688.97	4,946.60	31.5 %
TOTAL Expenditures	1,256,786.12	1,412,188.47	155,402.35	11.0 %
Excess of Revenue over Expenditures	213,576.78	(320,474.17)	534,050.95	166.6 %