

PORT OF SKAMANIA COUNTY

December 2022 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
January 17, 2023

Summary:

Total revenues for December were \$137,589.67 and expenditures were \$89,495.67, netting excess revenues over expenses in the amount of \$48,094.00.

December Operating Revenues are \$115,603.80 and Operating Expenses are \$72,531.49, netting \$43,072.31 in Operating revenues over Operating expenses.

December Non-operating Revenue is \$21,985.87 and Non-operating Expenses are \$16,964.18, netting \$5,021.69 in Non-operating revenues over Non-operating expenses. (Grants, Loans, and Projects)

Cash Balance	December 2022	December 2021
Operating and Available for other Projects	\$ 1,641,726.70	\$ 1,253,182.55
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 150,144.12	\$ 147,446.00
Six months Operating Expenses + 12 months Long Term Debt	\$ 673,678.00	\$ 653,786.50
Operating Reserve (one-month operating expense)	\$ 88,536.17	\$ 80,139.58
Total Cash Balance:	\$2,554,084.99	\$2,134,554.63

Budgeted Grants:

\$300,000 Ecology Integrative Planning Grant – The remaining billable amount is \$138,007.86. The next billing will be sent in January

Notable income in December:

- \$ 15,406.89 • Property tax was received
 - \$344,022.05 YTD representing 100.6% of the budgeted \$342,002.00.
- \$ 6,022.52 • LGIP Investment earnings.
- \$ 10,931.63 • Tour boat water, refuse, and admin fees from previous months.
- \$ 26,426.60 • Discovery 1 Lease payment.

Notable expenses in December:

- \$ 13,742.50 • Discovery 1 Gutter repair
- \$ 1,185.25 • Skye Building Property Survey
- \$ 2,084.75 • Maul, Foster, Alongi – Integrated Planning Grant
- \$ 6,680.00 • Skamania EDC Annual Professional Services Contract

Delinquent Account Aging as of 12/31/2022/:

	<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 – Payment Plan – paying as agreed						
	\$ 23,711.56					\$ 23,711.56
ACL		\$ 495.72				\$ 495.72
AQSC		\$ 1,882.95	\$ 3,476.75			\$ 5,359.70

CASH REPORTS

Port of Skamania County

Statement of Assets & Liabilities

As of: December 31, 2022

Assets

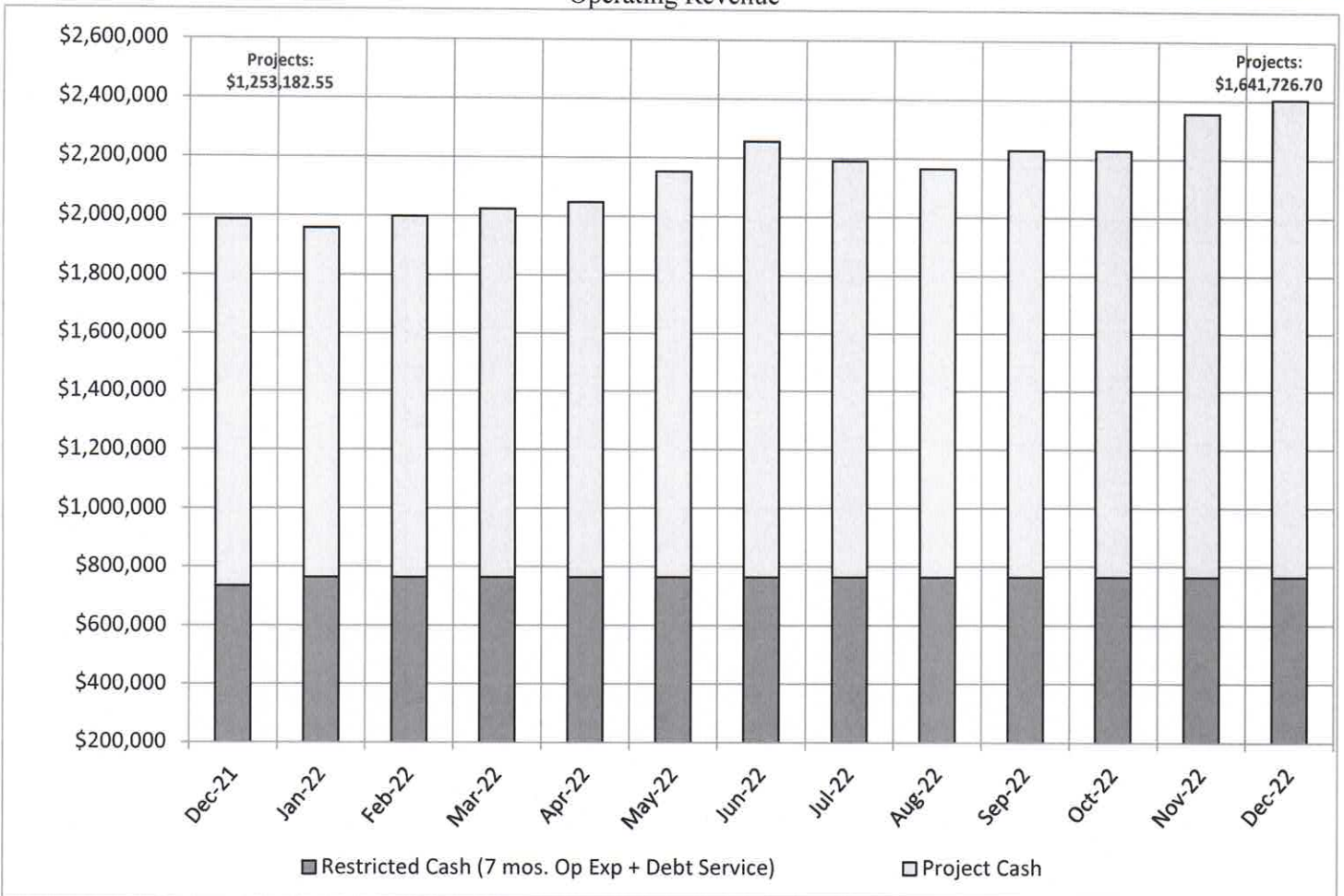
Current Assets

General Checking - Umpqua Bank	445,182.94	
Money Market - Umpqua Bank	177,738.18	
Money Market - LGIP	1,781,019.75	
TOTAL Operating Revenue		2,403,940.87
Tenant Deposits-Money Market	150,144.12	
TOTAL Tenant Deposits		150,144.12
TOTAL Assets		2,554,084.99

Fund Balance

Net Assets	2,134,554.63	
Excess of Revenue over Expenditures	419,530.36	
TOTAL Fund Balance		2,554,084.99
TOTAL Liabilities & Fund Balance		2,554,084.99

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

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*December - Year to date Statement of Revenue &
Expenditures 5-year trend*

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*December
- 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, December 2022 - current month, Consolidated by account

	<i>12 Month Ended December 31, 2022</i>	<i>12 Month Ended December 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	145,040.49	113,392.00	31,648.49
CAPITAL CONTRIBUTIONS (Grants)	215,589.94	317,350.00	(101,760.06)
PROPERTY REVENUES	969,127.25	791,648.00	177,479.25
OTHER MISC RENTAL/LEASE REV	119,581.99	100,092.00	19,489.99
NONREVENUE (Loans,other)	6,843.72	0.00	6,843.72
NON-OPERATING REVENUES	406,637.61	363,002.00	43,635.61
TOTAL Revenue	1,862,821.00	1,685,484.00	177,337.00
Expenditures			
MARINE TERMINAL EXPENSES	41,992.59	54,250.00	12,257.41
PROPERTY EXPENSES	612,523.79	637,353.04	24,829.25
NONEXPENSE (Loans,Proj,other)	431,735.29	633,580.00	201,844.71
GENERAL & ADMIN EXPENSES	320,369.93	339,870.00	19,500.07
COMMISSIONERS EXPENSES	22,465.95	27,523.00	5,057.05
NON-OPERATING EXPENSES	14,203.09	15,232.00	1,028.91
TOTAL Expenditures	1,443,290.64	1,707,808.04	264,517.40
Excess of Revenue over Expenditures	419,530.36	(22,324.04)	441,854.40

Port of Skamania County
December Monthly Statement of Revenue & Expenditures

	2022	2021	2020	2019	2018
Revenue					
MARINE TERMINAL REVENUES	10,931.63	5,276.44	0.00	3,985.95	2,669.25
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	79,221.51	0.00	52,940.17
PROPERTY REVENUES	92,860.79	69,734.86	78,194.18	76,568.88	112,135.45
OTHER MISC RENTAL/LEASE REV	11,811.38	7,810.97	7,273.89	11,109.86	13,046.61
NONREVENUE (Loans,other)	343.42	500.00	0.00	2,700.00	0.00
NON-OPERATING REVENUES	21,642.45	29,045.80	13,777.80	5,787.47	6,636.13
TOTAL Revenue	137,589.67	112,368.07	178,467.38	100,152.16	187,427.61
Expenditures					
MARINE TERMINAL EXPENSES	2,683.22	2,429.87	244.45	1,883.30	1,136.22
PROPERTY EXPENSES	37,394.03	45,795.29	31,550.77	25,506.52	37,894.81
NONEXPENSE (Loans,Proj,other)	16,546.91	38,632.77	40,861.16	135,518.60	94,637.08
GENERAL & ADMIN EXPENSES	30,295.01	28,373.63	27,188.39	26,356.49	26,415.38
COMMISSIONERS EXPENSES	2,159.23	2,010.82	2,144.84	3,272.96	2,653.38
NON-OPERATING EXPENSES	417.27	4,549.74	470.12	5,442.01	391.24
TOTAL Expenditures	89,495.67	121,792.12	102,459.73	197,979.88	163,128.11
Excess of Revenue over Expenditures	48,094.00	(9,424.05)	76,007.65	(97,827.72)	24,299.50

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

	2022	2021	2020	2019	2018
Revenue					
MARINE TERMINAL REVENUES	145,040.49	34,069.19	5,782.31	41,724.71	38,152.65
CAPITAL CONTRIBUTIONS (Grants)	215,589.94	100,300.00	548,300.43	208,415.41	416,764.43
PROPERTY REVENUES	969,127.25	875,109.84	867,564.79	852,660.90	716,268.80
OTHER MISC RENTAL/LEASE REV	119,581.99	111,969.68	137,299.77	154,126.36	72,504.76
NONREVENUE (Loans,other)	6,843.72	6,642.00	4,430.00	265,850.00	4,685.00
NON-OPERATING REVENUES	406,637.61	639,773.18	351,731.43	347,758.85	328,486.15
TOTAL Revenue	1,862,821.00	1,767,863.89	1,915,108.73	1,870,536.23	1,576,861.79
Expenditures					
MARINE TERMINAL EXPENSES	41,992.59	23,599.29	6,307.45	30,333.07	20,024.79
PROPERTY EXPENSES	612,523.79	611,198.63	586,039.87	529,068.99	495,919.32
NONEXPENSE (Loans,Proj,other)	431,735.29	345,801.81	498,007.55	772,414.18	895,951.46
GENERAL & ADMIN EXPENSES	320,369.93	284,103.82	274,312.17	292,966.96	274,805.64
COMMISSIONERS EXPENSES	22,465.95	23,854.27	24,189.13	24,735.88	30,998.46
NON-OPERATING EXPENSES	14,203.09	21,795.98	20,294.95	19,885.14	20,011.49
TOTAL Expenditures	1,443,290.64	1,310,353.80	1,409,151.12	1,669,404.22	1,737,711.16
Excess of Revenue over Expenditures	419,530.36	457,510.09	505,957.61	201,132.01	(160,849.37)

Port of Skamania County
Statement of Revenue & Expenditures
Quarter- and Year-to-Date, December 2022 - current quarter

	<i>1 Month. Ended December 31, 2022</i>		<i>12 Months Ended December 31, 2022</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	200.00	0.1 %	93,168.50	5.0 %
Other Docking Fees - 10% Admin	624.33	0.5 %	2,811.97	0.2 %
Dock Services Labor Reimb	3,864.00	2.8 %	19,692.00	1.1 %
Utility Reimbursement-Water	1,609.05	1.2 %	7,081.27	0.4 %
Utility Reimbursement-Refuse	4,634.25	3.4 %	22,286.75	1.2 %
TOTAL STEVENSON LANDING REVENUES	10,931.63	7.9 %	145,040.49	7.8 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	215,589.94	11.6 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	215,589.94	11.6 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	973.75	0.7 %	11,840.99	0.6 %
Rigging Loft-Elect Reimb	111.77	0.1 %	1,634.68	0.1 %
Tichenor Bldg-Sewer Reimb	1,901.12	1.4 %	22,825.32	1.2 %
Tichenor Bldg-Nat Gas Reimb	505.49	0.4 %	4,784.41	0.3 %
Beacon Rock-Prop Ins Reimb	0.00	0.0 %	2,588.08	0.1 %
Discovery 1-Prop Ins Reimb	681.17	0.5 %	9,473.38	0.5 %
Discovery 2-Prop Ins Reimb	756.34	0.5 %	9,076.08	0.5 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.2 %	3,873.00	0.2 %
Old Saloon-Prop Ins Reimb	81.67	0.1 %	980.04	0.1 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	575.16	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.1 %	980.04	0.1 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	1.1 %	18,456.60	1.0 %
Tichenor Bldg-Prop Ins Reimb	833.37	0.6 %	10,089.93	0.5 %
TOTAL PROPERTY LEASE USER CHARGES	7,758.36	5.6 %	97,177.71	5.2 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	0.00	0.0 %	37,401.92	2.0 %
Discovery I Building	26,426.60	19.2 %	83,503.88	4.5 %
Teitzel Building (Discovery 2)	9,275.16	6.7 %	117,886.63	6.3 %
Evergreen Building	3,915.75	2.8 %	46,989.00	2.5 %
212 SW Cascade Ave	100.00	0.1 %	1,200.00	0.1 %
Old Saloon Building	970.64	0.7 %	16,449.54	0.9 %
Rigging Loft (Red Barn)	746.75	0.5 %	8,961.00	0.5 %
Skye Bldg	1,368.00	1.0 %	18,651.11	1.0 %
River Point Bldg (Stev Ind)	23,140.18	16.8 %	291,968.55	15.7 %
Cascades Business Park - Ground lease	2,060.00	1.5 %	24,480.00	1.3 %
Park Rentals	0.00	0.0 %	2,738.56	0.1 %
Wind River Business Park	0.00	0.0 %	12,772.65	0.7 %
TOTAL PROP LEASE REVENUE	68,003.08	49.4 %	663,002.84	35.6 %

*3 Months Ended
December 31, 2022*

*12 Months Ended
December 31, 2022*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	1,521.15	1.1 %	18,253.80	1.0 %
Tichenor Suite #45	2,106.21	1.5 %	28,364.87	1.5 %
Fiber Lease Revenue	360.00	0.3 %	2,160.00	0.1 %
Tichenor Suite #50	1,752.43	1.3 %	21,174.09	1.1 %
Tichenor Suite #60	683.61	0.5 %	11,437.80	0.6 %
Tichenor Suite #65	1,904.00	1.4 %	22,848.00	1.2 %
Tichenor Suite #70	1,768.00	1.3 %	20,900.81	1.1 %
Tichenor Suite #85	2,059.40	1.5 %	24,712.80	1.3 %
Tichenor Suite #90	929.69	0.7 %	10,916.32	0.6 %
Tichenor Suite #105	2,059.40	1.5 %	24,712.80	1.3 %
Tichenor Suite #110	1,955.46	1.4 %	23,465.41	1.3 %
TOTAL TICHENOR LEASE REVENUE	17,099.35	12.4 %	208,946.70	11.2 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	8,789.08	6.4 %	112,459.69	6.0 %
Misc Operating Revenue	3,022.30	2.2 %	7,122.30	0.4 %
TOTAL OTHER MISC LEASE REV	11,811.38	8.6 %	119,581.99	6.4 %
OTHER NONREVENUE				
Tenant Security Deposits	343.42	0.2 %	6,843.72	0.4 %
TOTAL OTHER NONREVENUE	343.42	0.2 %	6,843.72	0.4 %
NON-OPERATING REVENUES				
Investment Interest-MMA	6,022.54	4.4 %	6,183.00	0.3 %
Property Tax Revenues	15,406.89	11.2 %	344,022.05	18.5 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	558.49	0.0 %
DNR PILT NAP/NRCA Rev	53.36	0.0 %	4,486.07	0.2 %
Private Timber Harvest Tax Rev	0.00	0.0 %	16,715.54	0.9 %
Leasehold Tax from State	0.00	0.0 %	3,749.59	0.2 %
Other Non-Operating Revenues	159.66	0.1 %	30,922.87	1.7 %
TOTAL NON-OPERATING REVENUES	21,642.45	15.7 %	406,637.61	21.8 %
TOTAL Revenue	137,589.67	100.0 %	1,862,821.00	100.0 %

*3 Months Ended
December 31, 2022*

*12 Months Ended
December 31, 2022*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	486.22	0.0 %
Supplies-Stev Landing	0.00	0.0 %	215.54	0.0 %
Util-Electricity-Stev Landing	121.25	0.1 %	1,329.67	0.1 %
Util-Water Exp-Stev Land	1,393.47	1.0 %	15,197.11	0.8 %
Util-Garbage Exp-Stev Land	1,168.50	0.8 %	24,764.05	1.3 %
TOTAL STEV LANDING EXPENSES	2,683.22	2.0 %	41,992.59	2.3 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	0.00	0.0 %	1,600.00	0.1 %
BRGC/BNSF Property Agreement Exp	1,229.88	0.9 %	1,229.88	0.1 %
TOTAL OTHER PROPERTY LEASE OPS	1,229.88	0.9 %	2,829.88	0.2 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	12,120.48	8.8 %	148,207.37	8.0 %
FICA-Maint Exp	927.22	0.7 %	11,276.78	0.6 %
Worker's Comp-Maint Exp	0.00	0.0 %	6,141.57	0.3 %
Unemployment-Maint Exp	0.00	0.0 %	1,451.00	0.1 %
PERS Retirement-Maint Exp	1,259.32	0.9 %	14,824.87	0.8 %
Health Ins-Maint Exp	3,765.28	2.7 %	45,183.36	2.4 %
VEBA-Maint Exp	388.00	0.3 %	4,656.00	0.2 %
Discovery 1 Sup-Maint Exp	805.27	0.6 %	825.28	0.0 %
Discovery 2 Sup-Maint Exp	1,391.48	1.0 %	4,908.90	0.3 %
Evergreen Bldg Sup-Maint Exp	0.00	0.0 %	3,108.36	0.2 %
212 Cascade Ave Sup-Maint Exp	124.33	0.1 %	2,098.17	0.1 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	263.95	0.0 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	13.54	0.0 %
Stev Ind Bldg Sup-Maint Exp	1,404.91	1.0 %	9,322.17	0.5 %
Tichenor Supplies-Maint Exp	1,697.04	1.2 %	7,652.97	0.4 %
Park Grnds Supplies-Maint Exp	991.89	0.7 %	18,024.03	1.0 %
Shop Bldg Supplies-Maint Exp	123.38	0.1 %	2,858.64	0.2 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	651.00	0.5 %	8,392.00	0.5 %
Cascades Bus Park Sup-Maint	0.00	0.0 %	19.35	0.0 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	216.55	0.0 %
Tools-Maint Exp	0.00	0.0 %	691.04	0.0 %
Janitorial Supplies-Maint Exp	84.78	0.1 %	4,170.70	0.2 %
Fuel-Maint Exp	975.70	0.7 %	8,022.34	0.4 %
Automotive-Maint Exp	20.00	0.0 %	2,443.80	0.1 %
Uniforms-Maint Exp	0.00	0.0 %	298.69	0.0 %
Machinery & Equipment - Maint Exp	83.89	0.1 %	3,137.51	0.2 %
Insurance-Property Maint Exp	0.00	0.0 %	106,031.00	5.7 %
TOTAL PROPERTY LEASE MAINT EXPENSES	26,813.97	19.5 %	414,275.74	22.2 %

*3 Months Ended
December 31, 2022*

*12 Months Ended
December 31, 2022*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	35.28	0.0 %	467.18	0.0 %
Rigging Loft-Water Exp	35.28	0.0 %	421.65	0.0 %
Tichenor-Water Exp	965.65	0.7 %	11,477.44	0.6 %
Park-Water Exp	750.66	0.5 %	11,075.91	0.6 %
212 Cascade-Electricity Exp	228.21	0.2 %	3,332.42	0.2 %
Rigging Loft-Electricity Exp	248.37	0.2 %	3,632.63	0.2 %
Tichenor Bldg-Electricity Exp	781.63	0.6 %	9,317.08	0.5 %
Electricity Exp-Parks & Grnds	188.09	0.1 %	2,249.90	0.1 %
Electricity-Unoccupied Fac	2,858.09	2.1 %	6,217.74	0.3 %
WRBP - Electricity Exp	230.70	0.2 %	2,466.37	0.1 %
212 Cascade Ave-Sewer Exp	101.27	0.1 %	1,255.55	0.1 %
Rigging Loft-Sewer Exp	101.27	0.1 %	1,203.99	0.1 %
Tichenor Bldg-Sewer Exp	1,886.86	1.4 %	22,287.92	1.2 %
Sewer Exp-Parks & Grounds	364.99	0.3 %	4,211.17	0.2 %
Garbage Exp-Parks & Grounds	65.70	0.0 %	1,512.30	0.1 %
Tichenor Bldg-Nat Gas Exp	508.13	0.4 %	4,156.69	0.2 %
TOTAL PROPERTY UTILITY EXPENSES	9,350.18	6.8 %	85,285.94	4.6 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	0.00	0.0 %	4,934.50	0.3 %
Leasehold Taxes Expense	0.00	0.0 %	105,197.73	5.6 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	110,132.23	5.9 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	0.00	0.0 %	11,055.16	0.6 %
WIB/EDC - Line of Credit	719.66	0.5 %	8,145.61	0.4 %
Capital Lease - Auto	0.00	0.0 %	25,010.64	1.3 %
Prin-WIB-Discovery 2	0.00	0.0 %	19,344.69	1.0 %
Prin-WIB-Coyote Ridge	0.00	0.0 %	18,947.00	1.0 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.66	3.6 %
TOTAL DEBT REDEMPTION-PRINCIPAL	719.66	0.5 %	150,169.76	8.1 %

GENERAL PROJECTS EXPENSES

Rigging Loft - Capital Repair	0.00	0.0 %	1,891.67	0.1 %
Riverpoint - Capital Repair	0.00	0.0 %	5,729.16	0.3 %
NB BLDG-DISCOVERY 1	13,742.50	10.0 %	13,742.50	0.7 %
WATERFRONT DEV - SHORELINE ENHANC	0.00	0.0 %	596.54	0.0 %
NB PARCEL 2 Cascades Bus Park	2,084.75	1.5 %	188,626.21	10.1 %
LANDING IMPROVEMENTS	0.00	0.0 %	4,587.50	0.2 %
TOTAL GENERAL PROJECTS EXPENSES	15,827.25	11.5 %	215,173.58	11.6 %

EQUIPMENT PURCHASES

Office Equipment Purchases	0.00	0.0 %	656.95	0.0 %
Equipment Purchase	0.00	0.0 %	65,735.00	3.5 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	66,391.95	3.6 %

3 Months Ended
December 31, 2022

12 Months Ended
December 31, 2022

SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	8,728.17	6.3 %	104,738.30	5.6 %
FICA-Administrative Expense	733.11	0.5 %	8,866.38	0.5 %
Worker's Comp-Admin Expense	0.00	0.0 %	436.33	0.0 %
Unemployment-Admin Expense	0.00	0.0 %	87.64	0.0 %
PERS Retirement-Admin Exp	906.86	0.7 %	10,778.47	0.6 %
Health Insur-Admin Expense	884.84	0.6 %	10,618.08	0.6 %
VEBA-Admin Expense	194.00	0.1 %	2,328.00	0.1 %
Paid Family Medical Leave	0.00	0.0 %	1,063.52	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	11,446.98	8.3 %	138,916.72	7.5 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	612.50	0.4 %	3,137.50	0.2 %
Professional Serv-Gen Admin	9,003.84	6.5 %	107,168.33	5.8 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	9,616.34	7.0 %	110,305.83	5.9 %
G & A EXPENSES				
Legal Fees-G&A Exp	1,508.00	1.1 %	22,740.00	1.2 %
Office Supplies-G&A Exp	0.00	0.0 %	3,647.88	0.2 %
Admin Travel-G&A Expense	0.00	0.0 %	5,358.31	0.3 %
Professional Develop-G&A Exp	100.00	0.1 %	4,715.00	0.3 %
Legal Advertising-G&A Expense	17.09	0.0 %	243.75	0.0 %
Marketing Advertising-G&A Exp	27.50	0.0 %	758.50	0.0 %
Membership/Dues-G&A Exp	7,373.97	5.4 %	15,676.79	0.8 %
Administrative-G&A Expense	200.53	0.1 %	4,282.17	0.2 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	50.00	0.0 %
Publications-G&A Exp	0.00	0.0 %	25.00	0.0 %
Postage-G&A Expense	4.60	0.0 %	288.04	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	117.77	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	3,526.26	0.2 %
Telecommunications-G&A Expense	0.00	0.0 %	3,092.80	0.2 %
IT Expenses	0.00	0.0 %	6,625.11	0.4 %
TOTAL G & A EXPENSES	9,231.69	6.7 %	71,147.38	3.8 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	768.00	0.6 %	6,016.00	0.3 %
Commissioners Salaries	855.00	0.6 %	10,260.00	0.6 %
FICA-Commissioners	58.75	0.0 %	460.19	0.0 %
Health Ins - Commissioners	477.48	0.3 %	5,729.76	0.3 %
TOTAL COMMISSIONERS EXPENSES	2,159.23	1.6 %	22,465.95	1.2 %
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	0.00	0.0 %	2,185.31	0.1 %
Interest-WIB-Coyote Ridge	0.00	0.0 %	253.56	0.0 %
Interest - WIB/EDC Line of Credit	417.27	0.3 %	5,497.55	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	853.34	0.0 %
Interest-CERB-Discovery 2	0.00	0.0 %	5,413.33	0.3 %
TOTAL NON-OPERATING EXPENSES	417.27	0.3 %	14,203.09	0.8 %
TOTAL Expenditures	89,495.67	65.0 %	1,443,290.64	77.5 %
Excess of Revenue over Expenditures	48,094.00	35.0 %	419,530.36	22.5 %

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, December 2022 - current month

	<i>12 Months Ended December 31, 2022</i>	<i>12 Months Ended December 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	93,168.50	64,883.00	28,285.50	43.6 %
Other Docking Fees - 10% Admin	2,811.97	4,410.00	(1,598.03)	-36.2 %
Dock Services Labor Reimb	19,692.00	17,724.00	1,968.00	11.1 %
Utility Reimbursement-Water	7,081.27	10,550.00	(3,468.73)	-32.9 %
Utility Reimbursement-Refuse	22,286.75	15,825.00	6,461.75	40.8 %
TOTAL STEVENSON LANDING REVENUES	145,040.49	113,392.00	31,648.49	27.9 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	215,589.94	317,350.00	(101,760.06)	-32.1 %
TOTAL PROJECT GRANT REVENUES	215,589.94	317,350.00	(101,760.06)	-32.1 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	11,840.99	15,000.00	(3,159.01)	-21.1 %
Rigging Loft-Elect Reimb	1,634.68	1,080.00	554.68	51.4 %
Tichenor Bldg-Sewer Reimb	22,825.32	25,800.00	(2,974.68)	-11.5 %
Tichenor Bldg-Nat Gas Reimb	4,784.41	5,150.00	(365.59)	-7.1 %
Beacon Rock-Prop Ins Reimb	2,588.08	2,240.00	348.08	15.5 %
Discovery 1-Prop Ins Reimb	9,473.38	6,600.00	2,873.38	43.5 %
Discovery 2-Prop Ins Reimb	9,076.08	6,600.00	2,476.08	37.5 %
Evergreen Bldg-Prop Ins Reimb	3,873.00	3,792.00	81.00	2.1 %
Old Saloon-Prop Ins Reimb	980.04	483.00	497.04	102.9 %
Rigging Loft-Prop Ins Reimb	575.16	480.00	95.16	19.8 %
Skye Bldg-Prop Ins Reimb	980.04	960.00	20.04	2.1 %
Stev Ind Bldg-Prop Ins Reimb	18,456.60	16,800.00	1,656.60	9.9 %
Tichenor Bldg-Prop Ins Reimb	10,089.93	5,015.00	5,074.93	101.2 %
TOTAL PROPERTY LEASE USER CHARGES	97,177.71	90,000.00	7,177.71	8.0 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	37,401.92	26,968.00	10,433.92	38.7 %
Discovery I Building	83,503.88	57,492.00	26,011.88	45.2 %
Teitzel Building (Discovery 2)	117,886.63	97,284.00	20,602.63	21.2 %
Evergreen Building	46,989.00	44,455.00	2,534.00	5.7 %
212 SW Cascade Ave	1,200.00	1,200.00	0.00	
Old Saloon Building	16,449.54	15,563.00	886.54	5.7 %
Rigging Loft (Red Barn)	8,961.00	8,478.00	483.00	5.7 %
Skye Bldg	18,651.11	19,806.00	(1,154.89)	-5.8 %
River Point Bldg (Stev Ind)	291,968.55	230,245.00	61,723.55	26.8 %
Cascades Business Park - Ground lease	24,480.00	24,000.00	480.00	2.0 %
Park Rentals	2,738.56	0.00	2,738.56	
Wind River Business Park	12,772.65	0.00	12,772.65	
TOTAL PROP LEASE REVENUE	663,002.84	525,491.00	137,511.84	26.2 %

TICHENOR LEASE REVENUE				
Tichenor Suite #40	18,253.80	17,269.00	984.80	5.7 %
Tichenor Suite #45	28,364.87	17,934.00	10,430.87	58.2 %
Fiber Lease Revenue	2,160.00	0.00	2,160.00	
Tichenor Suite #50	21,174.09	19,895.00	1,279.09	6.4 %
Tichenor Suite #60	11,437.80	10,821.00	616.80	5.7 %
Tichenor Suite #65	22,848.00	21,616.00	1,232.00	5.7 %
Tichenor Suite #70	20,900.81	17,285.00	3,615.81	20.9 %
Tichenor Suite #85	24,712.80	23,380.00	1,332.80	5.7 %
Tichenor Suite #90	10,916.32	4,682.00	6,234.32	133.2 %
Tichenor Suite #105	24,712.80	23,380.00	1,332.80	5.7 %
Tichenor Suite #110	23,465.41	19,895.00	3,570.41	17.9 %
TOTAL TICHENOR LEASE REVENUE	208,946.70	176,157.00	32,789.70	18.6 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	112,459.69	90,092.00	22,367.69	24.8 %
Misc Operating Revenue	7,122.30	10,000.00	(2,877.70)	-28.8 %
TOTAL OTHER MISC LEASE REV	119,581.99	100,092.00	19,489.99	19.5 %
OTHER NONREVENUE				
Tenant Security Deposits	6,843.72	0.00	6,843.72	
TOTAL OTHER NONREVENUE	6,843.72	0.00	6,843.72	
NON-OPERATING REVENUES				
Investment Interest-MMA	6,183.00	2,000.00	4,183.00	209.2 %
Property Tax Revenues	344,022.05	342,002.00	2,020.05	0.6 %
PILT Fish & Wildlife Tax Rev	558.49	0.00	558.49	
DNR PILT NAP/NRCA Rev	4,486.07	1,000.00	3,486.07	348.6 %
Private Timber Harvest Tax Rev	16,715.54	17,000.00	(284.46)	-1.7 %
Leasehold Tax from State	3,749.59	1,000.00	2,749.59	275.0 %
Other Non-Operating Revenues	30,922.87	0.00	30,922.87	
TOTAL NON-OPERATING REVENUES	406,637.61	363,002.00	43,635.61	12.0 %
TOTAL Revenue	1,862,821.00	1,685,484.00	177,337.00	10.5 %

Expenditures

STEVE LANDING EXPENSES

Outside Serv/Maint-Stev Land	486.22	0.00	(486.22)	
Supplies-Stev Landing	215.54	0.00	(215.54)	
Util-Electricity-Stev Landing	1,329.67	1,500.00	170.33	11.4 %
Util-Water Exp-Stev Land	15,197.11	21,100.00	5,902.89	28.0 %
Util-Garbage Exp-Stev Land	24,764.05	31,650.00	6,885.95	21.8 %
TOTAL STEVE LANDING EXPENSES	41,992.59	54,250.00	12,257.41	22.6 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	1,600.00	800.00	(800.00)	-100.0 %
BRGC/BNSF Property Agreement Exp	1,229.88	1,200.00	(29.88)	-2.5 %
TOTAL OTHER PROPERTY LEASE OPS	2,829.88	2,000.00	(829.88)	-41.5 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	148,207.37	149,778.00	1,570.63	1.0 %
Overtime-Maint Exp	0.00	7,451.00	7,451.00	100.0 %
FICA-Maint Exp	11,276.78	12,028.00	751.22	6.2 %
Worker's Comp-Maint Exp	6,141.57	7,356.00	1,214.43	16.5 %
Unemployment-Maint Exp	1,451.00	7,630.00	6,179.00	81.0 %
PERS Retirement-Maint Exp	14,824.87	15,848.00	1,023.13	6.5 %
Health Ins-Maint Exp	45,183.36	45,183.00	(0.36)	0.0 %
VEBA-Maint Exp	4,656.00	4,656.00	0.00	
Outside Services/Maintenance	0.00	500.00	500.00	100.0 %
BRGC Supplies-Maint Exp	0.00	1,000.00	1,000.00	100.0 %
Discovery 1 Sup-Maint Exp	825.28	2,000.00	1,174.72	58.7 %
Discovery 2 Sup-Maint Exp	4,908.90	3,800.00	(1,108.90)	-29.2 %
Evergreen Bldg Sup-Maint Exp	3,108.36	5,000.00	1,891.64	37.8 %
212 Cascade Ave Sup-Maint Exp	2,098.17	2,120.00	21.83	1.0 %
Old Saloon Supplies-Maint Exp	0.00	1,000.00	1,000.00	100.0 %
Rigging Loft Sup-Maint Exp	263.95	1,500.00	1,236.05	82.4 %
Skye Bldg Supplies-Maint Exp	13.54	3,600.04	3,586.50	99.6 %
Stev Ind Bldg Sup-Maint Exp	9,322.17	8,500.00	(822.17)	-9.7 %
Tichenor Supplies-Maint Exp	7,652.97	11,700.00	4,047.03	34.6 %
Park Grnds Supplies-Maint Exp	18,024.03	14,800.04	(3,223.99)	-21.8 %
21 Cascade Supplies-Maint Exp	0.00	200.00	200.00	100.0 %
Shop Bldg Supplies-Maint Exp	2,858.64	2,500.00	(358.64)	-14.3 %
Vacant Lands Sup-Maint Exp	35.80	200.00	164.20	82.1 %
Wind River Bus Park Sup-Maint	8,392.00	7,800.00	(592.00)	-7.6 %
Cascades Bus Park Sup-Maint	19.35	1,000.00	980.65	98.1 %
Boat Launch Supplies-Maint Exp	216.55	720.00	503.45	69.9 %
Tools-Maint Exp	691.04	1,000.00	308.96	30.9 %
Janitorial Supplies-Maint Exp	4,170.70	4,000.00	(170.70)	-4.3 %
Fuel-Maint Exp	8,022.34	5,500.00	(2,522.34)	-45.9 %
Automotive-Maint Exp	2,443.80	2,500.00	56.20	2.2 %
Uniforms-Maint Exp	298.69	1,000.00	701.31	70.1 %
Machinery & Equipment - Maint Exp	3,137.51	2,800.00	(337.51)	-12.1 %
Equip Rentals-Maint Exp	0.00	719.96	719.96	100.0 %
Insurance-Property Maint Exp	106,031.00	101,368.00	(4,663.00)	-4.6 %
TOTAL PROPERTY LEASE MAINT EXPENSES	414,275.74	436,758.04	22,482.30	5.1 %

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	467.18	1,000.00	532.82	53.3 %
Rigging Loft-Water Exp	421.65	535.00	113.35	21.2 %
Tichenor-Water Exp	11,477.44	15,700.00	4,222.56	26.9 %
Park-Water Exp	11,075.91	12,600.00	1,524.09	12.1 %
212 Cascade-Electricity Exp	3,332.42	2,828.00	(504.42)	-17.8 %
Rigging Loft-Electricity Exp	3,632.63	3,300.00	(332.63)	-10.1 %
Tichenor Bldg-Electricity Exp	9,317.08	15,000.00	5,682.92	37.9 %
Electricity Exp-Parks & Grnds	2,249.90	3,300.00	1,050.10	31.8 %
Electricity-Unoccupied Fac	6,217.74	3,030.00	(3,187.74)	-105.2 %
WRBP - Electricity Exp	2,466.37	2,000.00	(466.37)	-23.3 %
212 Cascade Ave-Sewer Exp	1,255.55	3,600.00	2,344.45	65.1 %
Rigging Loft-Sewer Exp	1,203.99	1,400.00	196.01	14.0 %
Tichenor Bldg-Sewer Exp	22,287.92	30,000.00	7,712.08	25.7 %
Sewer Exp-Parks & Grounds	4,211.17	5,400.00	1,188.83	22.0 %
Garbage Exp-Parks & Grounds	1,512.30	3,410.00	1,897.70	55.7 %
Tichenor Bldg-Nat Gas Exp	4,156.69	5,400.00	1,243.31	23.0 %
TOTAL PROPERTY UTILITY EXPENSES	85,285.94	108,503.00	23,217.06	21.4 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	4,934.50	0.00	(4,934.50)	
Leasehold Taxes Expense	105,197.73	90,092.00	(15,105.73)	-16.8 %
TOTAL OTHER PROPERTY EXPENSES	110,132.23	90,092.00	(20,040.23)	-22.2 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	11,055.16	11,052.00	(3.16)	0.0 %
WIB/EDC - Line of Credit	8,145.61	8,107.00	(38.61)	-0.5 %
Capital Lease - Auto	25,010.64	3,121.00	(21,889.64)	-701.4 %
Prin-WIB-Discovery 2	19,344.69	18,458.00	(886.69)	-4.8 %
Prin-WIB-Coyote Ridge	18,947.00	18,826.00	(121.00)	-0.6 %
Prin-CERB-Discovery 2	67,666.66	67,666.00	(0.66)	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	150,169.76	127,230.00	(22,939.76)	-18.0 %

GENERAL PROJECTS EXPENSES

Rigging Loft - Capital Repair	1,891.67	45,000.00	43,108.33	95.8 %
Riverpoint - Capital Repair	5,729.16	10,000.00	4,270.84	42.7 %
NB BLDG-DISCOVERY 1	13,742.50	0.00	(13,742.50)	
WATERFRONT DEV - SHORELINE ENHANC	596.54	0.00	(596.54)	
NB PARCEL 2 Cascades Bus Park	188,626.21	375,000.00	186,373.79	49.7 %
LANDING IMPROVEMENTS	4,587.50	17,350.00	12,762.50	73.6 %
TOTAL GENERAL PROJECTS EXPENSES	215,173.58	447,350.00	232,176.42	51.9 %

EQUIPMENT PURCHASES

Office Equipment Purchases	656.95	4,000.00	3,343.05	83.6 %
Equipment Purchase	65,735.00	55,000.00	(10,735.00)	-19.5 %
TOTAL EQUIPMENT PURCHASES	66,391.95	59,000.00	(7,391.95)	-12.5 %

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	104,738.30	104,738.00	(0.30)	0.0 %
FICA-Administrative Expense	8,866.38	8,012.00	(854.38)	-10.7 %
Worker's Comp-Admin Expense	436.33	471.00	34.67	7.4 %
Unemployment-Admin Expense	87.64	4,620.00	4,532.36	98.1 %
PERS Retirement-Admin Exp	10,778.47	11,410.00	631.53	5.5 %
Health Insur-Admin Expense	10,618.08	10,618.00	(0.08)	0.0 %
VEBA-Admin Expense	2,328.00	2,328.00	0.00	
Paid Family Medical Leave	1,063.52	0.00	(1,063.52)	
TOTAL SALARIES & BENEFITS-ADMIN	138,916.72	142,197.00	3,280.28	2.3 %

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	3,137.50	6,000.00	2,862.50	47.7 %
Professional Serv-Gen Admin	107,168.33	93,823.00	(13,345.33)	-14.2 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	110,305.83	99,823.00	(10,482.83)	-10.5 %

G & A EXPENSES

Legal Fees-G&A Exp	22,740.00	25,000.00	2,260.00	9.0 %
Legal Fees-G&A Exp-WRBP	0.00	1,500.00	1,500.00	100.0 %
Office Supplies-G&A Exp	3,647.88	4,000.00	352.12	8.8 %
Equipment - G&A Exp	0.00	1,000.00	1,000.00	100.0 %
Admin Travel-G&A Expense	5,358.31	9,900.00	4,541.69	45.9 %
Professional Develop-G&A Exp	4,715.00	7,200.00	2,485.00	34.5 %
Legal Advertising-G&A Expense	243.75	1,200.00	956.25	79.7 %
Marketing Advertising-G&A Exp	758.50	10,000.00	9,241.50	92.4 %
Membership/Dues-G&A Exp	15,676.79	15,000.00	(676.79)	-4.5 %
Administrative-G&A Expense	4,282.17	3,400.00	(882.17)	-25.9 %
Marketing & Eco Dev-G&A Exp	50.00	100.00	50.00	50.0 %
Publications-G&A Exp	25.00	50.00	25.00	50.0 %
Postage-G&A Expense	288.04	500.00	211.96	42.4 %
Safety Program-G&A Expense	117.77	1,400.00	1,282.23	91.6 %
State Use Tax-G&A Exp	3,526.26	10,000.00	6,473.74	64.7 %
Miscellaneous G & A Exp	0.00	100.00	100.00	100.0 %
Telecommunications-G&A Expense	3,092.80	5,000.00	1,907.20	38.1 %
IT Expenses	6,625.11	2,500.00	(4,125.11)	-165.0 %
TOTAL G & A EXPENSES	71,147.38	97,850.00	26,702.62	27.3 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	6,016.00	9,984.00	3,968.00	39.7 %
Commissioners Salaries	10,260.00	10,260.00	0.00	
FICA-Commissioners	460.19	1,549.00	1,088.81	70.3 %
Health Ins - Commissioners	5,729.76	5,730.00	0.24	0.0 %
TOTAL COMMISSIONERS EXPENSES	22,465.95	27,523.00	5,057.05	18.4 %

NON-OPERATING EXPENSES

Interest-WIB-Discovery 2	2,185.31	3,072.00	886.69	28.9 %
Interest-WIB-Coyote Ridge	253.56	354.00	100.44	28.4 %
Interest - WIB/EDC Line of Credit	5,497.55	5,537.00	39.45	0.7 %
Interest-CTED-126 Cascade Ave	853.34	856.00	2.66	0.3 %
Interest-CERB-Discovery 2	5,413.33	5,413.00	(0.33)	0.0 %
TOTAL NON-OPERATING EXPENSES	14,203.09	15,232.00	1,028.91	6.8 %

TOTAL Expenditures	1,443,290.64	1,707,808.04	264,517.40	15.5 %
Excess of Revenue over Expenditures	419,530.36	(22,324.04)	441,854.40	1979.3 %