

# **PORT OF SKAMANIA COUNTY**

## February 2023 FINANCIAL REPORTS

Cindy Bradley  
Finance Manager  
March 17, 2023

**Summary:**

Total revenues for February were \$143,045.63 and expenditures were \$61,354.84, netting excess revenues over expenses in the amount of \$61,354.84.

February Operating Revenue is \$104,486.66 and Operating Expenses are \$68,600.11, netting \$35,886.55 in Operating revenues over Operating expenses.

February Non-Operating Revenue is \$38,558.97 and Non-operating Expenses are \$13,090.68, netting 25,468.29 in Non-operating expenses over Non-operating revenues. (Grants, Loans, and Projects)

<b>Cash Balance</b>	<b>February 2023</b>	<b>February 2022</b>
Operating and Available for other Projects	\$ 1,592,764.16	\$1,236,444.64
<b>Restricted and Reserves:</b>		
Restricted Funds (Tenant Deposits)	\$ 150,461.22	\$ 149,714.70
Six months Operating Expenses + 12 months Long Term Debt	\$ 702,027.00	\$ 673,678.00
Operating Reserve (one-month operating expense)	\$ 97,090.33	\$ 88,536.17
Total Cash Balance:	\$2,542,342.71	\$2,148,373.51

**Notable income in February:**

Property tax \$ 1,000.29 was received  
• \$4,951.23 YTD representing 1.4% of the budgeted \$355,302.00.

\$ 6,320.71 • Investment Interest – LGIP/Umpqua Bank.  
\$ 31,193.50 • Ecology – Integrated Planning Grant payment

**Notable expenses in February:**

\$ 4,800.00 • Grayling Engineering – WRBP Well Repair.  
\$ 5,653.75 • Maul Foster Alongi – IPG Cascades Business Park  
\$ 1,500.00 • Sheppard’s – Excavator Bucket  
\$ 1,871.00 • WPPA Annual Dues

**Delinquent Account Aging as of 02/08/2023:**

	<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 LLC Payment plan	\$23,661.39					\$23,661.39

**NO PAST DUE ACCOUNTS!!!**

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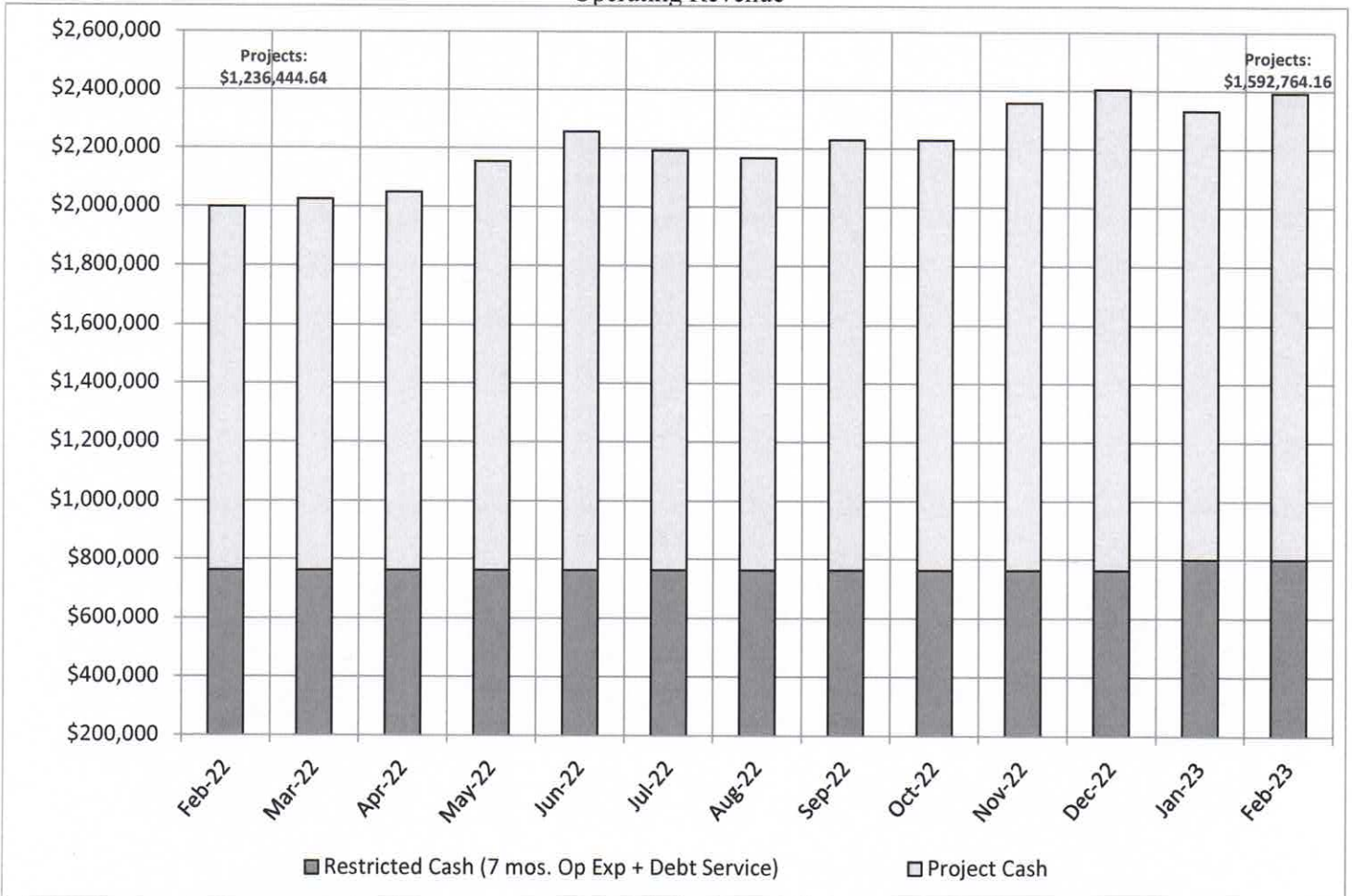
# CASH REPORTS

# Port of Skamania County Statement of Assets & Liabilities

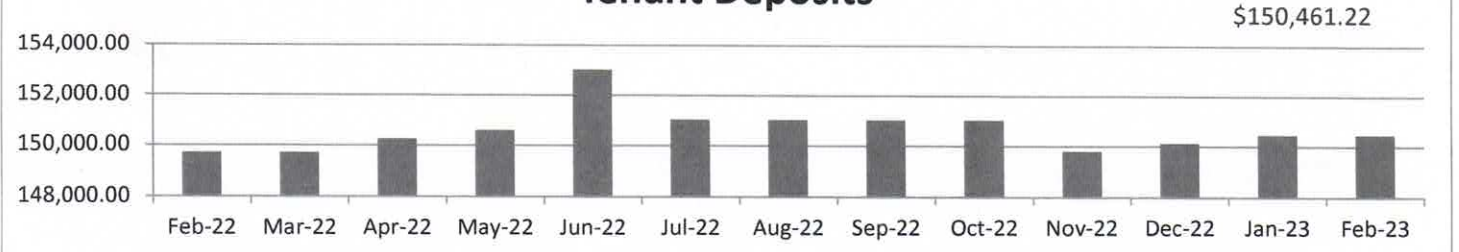
As of: February 28, 2023

<b>Assets</b>			
<b>Current Assets</b>			
General Checking - Umpqua Bank	420,149.11		
Money Market - Umpqua Bank	177,743.48		
LGIP Investment	1,793,988.90		
<b>TOTAL Operating Revenue</b>			<b>2,391,881.49</b>
Tenant Deposits-Money Market	150,461.22		
<b>TOTAL Tenant Deposits</b>			<b>150,461.22</b>
<b>TOTAL Assets</b>			<b>2,542,342.71</b>
<b>Fund Balance</b>			
Net Assets	2,554,084.99		
Excess of Revenue over Expenditures	(11,742.28)		
<b>TOTAL Fund Balance</b>			<b>2,542,342.71</b>
<b>TOTAL Liabilities &amp; Fund Balance</b>			<b>2,542,342.71</b>

**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*

*PAGE 3*

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

*PAGE 4*

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

*PAGES 5 - 9*

*February - Detailed Statement of Revenue &  
Expenditures*

*PAGES 10-14*

*Year to Date Actual vs. Budget Year to Date Detail*



**Port of Skamania County**  
**Statement of Revenue & Expenditures**  
*Year-to-Date Variance, Febraury 2022 - current month, Consolidated by account*

	<i>2 Month Ended February 28, 2022</i>	<i>2 Month Ended February 28, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>
<b>Revenue</b>			
MARINE TERMINAL REVENUES	495.72	37,346.50	(36,850.78)
CAPITAL CONTRIBUTIONS (Grants)	31,193.50	0.00	31,193.50
PROPERTY REVENUES	157,296.11	138,214.00	19,082.11
OTHER MISC RENTAL/LEASE REV	34,276.89	18,135.66	16,141.23
NONREVENUE (Loans,other)	0.00	0.00	0.00
NON-OPERATING REVENUES	30,345.51	12,216.34	18,129.17
<b>TOTAL Revenue</b>	<b>253,607.73</b>	<b>205,912.50</b>	<b>47,695.23</b>
<b>Expenditures</b>			
MARINE TERMINAL EXPENSES	979.82	816.00	(163.82)
PROPERTY EXPENSES	107,415.14	110,544.70	3,129.56
NONEXPENSE (Loans,Proj,other)	93,291.61	274,696.16	181,404.55
GENERAL & ADMIN EXPENSES	54,018.73	57,411.98	3,393.25
COMMISSIONERS EXPENSES	3,620.61	4,578.16	957.55
NON-OPERATING EXPENSES	6,024.10	5,935.66	(88.44)
<b>TOTAL Expenditures</b>	<b>265,350.01</b>	<b>453,982.66</b>	<b>188,632.65</b>
<b>Excess of Revenue over Expenditures</b>	<b>(11,742.28)</b>	<b>(248,070.16)</b>	<b>236,327.88</b>

*Port of Skamania County*  
*February Monthly Statement of Revenue & Expenditures*

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	0.00	0.00	0.00	0.00	0.00
CAPITAL CONTRIBUTIONS (Grants)	31,193.50	4,587.50	14,698.12	221,405.29	0.00
PROPERTY REVENUES	85,371.43	90,551.39	65,851.27	69,779.46	49,179.86
OTHER MISC RENTAL/LEASE REV	19,115.23	14,905.08	8,928.13	10,188.83	6,353.85
NONREVENUE (Loans,other)		528.50	0.00	990.00	300.00
NON-OPERATING REVENUES	7,365.47	1,121.87	2,544.69	13,842.19	8,606.70
<b>TOTAL Revenue</b>	<b>143,045.63</b>	<b>111,694.34</b>	<b>92,022.21</b>	<b>316,205.77</b>	<b>64,440.41</b>
Expenditures					
MARINE TERMINAL EXPENSES	586.92	400.85	256.67	244.45	232.81
PROPERTY EXPENSES	41,255.46	29,633.57	25,777.24	24,888.75	21,610.60
NONEXPENSE (Loans,Proj,other)	12,611.31	11,770.08	10,056.75	10,569.09	16,316.26
GENERAL & ADMIN EXPENSES	24,878.53	24,305.16	19,580.57	20,020.24	21,414.00
COMMISSIONERS EXPENSES	1,879.20	2,021.44	2,010.83	964.87	1,864.03
NON-OPERATING EXPENSES	479.37	1,096.42	338.29	692.91	2,063.70
<b>TOTAL Expenditures</b>	<b>81,690.79</b>	<b>69,227.52</b>	<b>58,020.35</b>	<b>57,380.31</b>	<b>63,501.40</b>
<b>Excess of Revenue over Expenditures</b>	<b>61,354.84</b>	<b>42,466.82</b>	<b>34,001.86</b>	<b>258,825.46</b>	<b>939.01</b>

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

	2023	2022	2021	2020	2019
<b>Revenue</b>					
MARINE TERMINAL REVENUES	495.72	47,319.83	0.00	5,782.31	2,109.07
CAPITAL CONTRIBUTIONS (Grants)	31,193.50	29,241.05	50,098.12	328,946.20	11,446.73
PROPERTY REVENUES	157,296.11	144,664.70	160,226.70	128,622.50	98,661.72
OTHER MISC RENTAL/LEASE REV	34,276.89	20,815.12	23,039.92	52,212.20	14,099.45
NONREVENUE (Loans,other)	0.00	1,162.70	0.00	1,790.00	300.00
NON-OPERATING REVENUES	30,345.51	18,125.06	4,140.41	14,686.53	9,484.45
<b>TOTAL Revenue</b>	<b>253,607.73</b>	<b>261,328.46</b>	<b>237,505.15</b>	<b>532,039.74</b>	<b>136,101.42</b>
<b>Expenditures</b>					
MARINE TERMINAL EXPENSES	979.82	1,399.74	660.87	1,540.17	1,302.19
PROPERTY EXPENSES	107,415.14	85,953.31	76,810.44	78,616.53	77,206.66
NONEXPENSE (Loans,Proj,other)	93,291.61	95,435.24	126,584.70	140,777.52	127,743.64
GENERAL & ADMIN EXPENSES	54,018.73	53,224.10	43,498.47	44,179.43	51,913.69
COMMISSIONERS EXPENSES	3,620.61	3,767.29	4,159.44	3,385.28	3,865.85
NON-OPERATING EXPENSES	6,024.10	7,729.90	8,595.50	10,367.30	11,136.42
<b>TOTAL Expenditures</b>	<b>265,350.01</b>	<b>247,509.58</b>	<b>260,309.42</b>	<b>278,866.23</b>	<b>273,168.45</b>
<b>Excess of Revenue over Expenditures</b>	<b>(11,742.28)</b>	<b>13,818.88</b>	<b>(22,804.27)</b>	<b>253,173.51</b>	<b>(137,067.03)</b>



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

	<i>1 Month Ended</i> <i>February 28, 2023</i>		<i>2 Months Ended</i> <i>February 28, 2023</i>	
<b>Revenue</b>				
<b>STEVENSON LANDING REVENUES</b>				
Other Docking Fees - 10% Admin	0.00	0.0 %	34.88	0.0 %
Dock Services Labor Reimb	0.00	0.0 %	112.00	0.0 %
Utility Reimbursement-Water	0.00	0.0 %	168.09	0.1 %
Utility Reimbursement-Refuse	0.00	0.0 %	180.75	0.1 %
<b>TOTAL STEVENSON LANDING REVENUES</b>	<b>0.00</b>	<b>0.0 %</b>	<b>495.72</b>	<b>0.2 %</b>
<b>PROJECT GRANT REVENUES</b>				
Project - Grant Revenues	31,193.50	21.8 %	31,193.50	12.3 %
<b>TOTAL PROJECT GRANT REVENUES</b>	<b>31,193.50</b>	<b>21.8 %</b>	<b>31,193.50</b>	<b>12.3 %</b>
<b>PROP LEASE/RENTAL-USER CHARGES</b>				
Tichenor Bldg-Water Reimb	1,921.05	1.3 %	2,570.39	1.0 %
Rigging Loft-Elect Reimb	274.84	0.2 %	552.05	0.2 %
Tichenor Bldg-Sewer Reimb	578.58	0.4 %	1,879.07	0.7 %
Tichenor Bldg-Nat Gas Reimb	825.93	0.6 %	1,567.44	0.6 %
Discovery 1-Prop Ins Reimb	681.17	0.5 %	1,362.34	0.5 %
Discovery 2-Prop Ins Reimb	756.34	0.5 %	1,512.68	0.6 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.2 %	645.50	0.3 %
Old Saloon-Prop Ins Reimb	81.67	0.1 %	163.34	0.1 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	95.86	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.1 %	163.34	0.1 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	1.0 %	2,002.02	0.8 %
Tichenor Bldg-Prop Ins Reimb	757.93	0.5 %	1,591.30	0.6 %
<b>TOTAL PROPERTY LEASE USER CHARGES</b>	<b>7,791.19</b>	<b>5.4 %</b>	<b>14,105.33</b>	<b>5.6 %</b>
<b>PROPERTY LEASE REVENUE</b>				
Discovery I Building	13,788.62	9.6 %	27,563.17	10.9 %
Teitzel Building (Discovery 2)	9,601.46	6.7 %	21,491.97	8.5 %
Evergreen Building	4,240.76	3.0 %	8,481.52	3.3 %
212 SW Cascade Ave	100.00	0.1 %	200.00	0.1 %
Old Saloon Building	1,051.20	0.7 %	2,102.40	0.8 %
Rigging Loft (Red Barn)	808.73	0.6 %	1,617.46	0.6 %
Skye Bldg	1,481.54	1.0 %	2,963.08	1.2 %
River Point Bldg (Stev Ind)	25,060.82	17.5 %	33,767.56	13.3 %
Cascades Business Park - Ground lease	2,060.00	1.4 %	4,120.00	1.6 %
Park Rentals	0.00	0.0 %	50.00	0.0 %
Wind River Business Park	2,911.70	2.0 %	2,911.70	1.1 %
<b>TOTAL PROP LEASE REVENUE</b>	<b>61,104.83</b>	<b>42.7 %</b>	<b>105,268.86</b>	<b>41.5 %</b>

*1 Month Ended  
February 28, 2023*

*2 Months Ended  
February 28, 2023*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	0.00	0.0 %	1,647.41	0.6 %
Tichenor Suite #45	2,281.03	1.6 %	4,562.06	1.8 %
Fiber Lease Revenue	180.00	0.1 %	360.00	0.1 %
Tichenor Suite #50	1,897.88	1.3 %	3,408.85	1.3 %
Tichenor Suite #60	740.35	0.5 %	4,983.62	2.0 %
Tichenor Suite #65	2,062.03	1.4 %	4,124.06	1.6 %
Tichenor Suite #70	1,527.18	1.1 %	3,478.50	1.4 %
Tichenor Suite #85	2,230.33	1.6 %	4,460.66	1.8 %
Tichenor Suite #90	1,208.53	0.8 %	2,200.61	0.9 %
Tichenor Suite #105	2,230.33	1.6 %	4,460.66	1.8 %
Tichenor Suite #110	2,117.75	1.5 %	4,235.49	1.7 %
<b>TOTAL TICHENOR LEASE REVENUE</b>	<b>16,475.41</b>	<b>11.5 %</b>	<b>37,921.92</b>	<b>15.0 %</b>
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	11,119.33	7.8 %	19,305.36	7.6 %
Misc Operating Revenue	7,995.90	5.6 %	14,971.53	5.9 %
<b>TOTAL OTHER MISC LEASE REV</b>	<b>19,115.23</b>	<b>13.4 %</b>	<b>34,276.89</b>	<b>13.5 %</b>
NON-OPERATING REVENUES				
Investment Interest-MMA	6,333.12	4.4 %	12,984.34	5.1 %
Property Tax Revenues	1,000.29	0.7 %	4,951.23	2.0 %
DNR PILT NAP/NRCA Rev	32.06	0.0 %	5,266.17	2.1 %
Private Timber Harvest Tax Rev	0.00	0.0 %	5,928.38	2.3 %
Leasehold Tax from State	0.00	0.0 %	1,215.39	0.5 %
<b>TOTAL NON-OPERATING REVENUES</b>	<b>7,365.47</b>	<b>5.1 %</b>	<b>30,345.51</b>	<b>12.0 %</b>
<b>TOTAL Revenue</b>	<b>143,045.63</b>	<b>100.0 %</b>	<b>253,607.73</b>	<b>100.0 %</b>

*1 Month Ended  
February 28, 2023*

*2 Months Ended  
February 28, 2023*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	140.65	0.1 %	140.65	0.1 %
Supplies-Stev Landing	25.40	0.0 %	25.40	0.0 %
Util-Electricity-Stev Landing	137.89	0.1 %	261.29	0.1 %
Util-Water Exp-Stev Land	282.98	0.2 %	552.48	0.2 %
<b>TOTAL STEV LANDING EXPENSES</b>	<b>586.92</b>	<b>0.4 %</b>	<b>979.82</b>	<b>0.4 %</b>

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	13,311.00	9.3 %	25,386.00	10.0 %
FICA-Maint Exp	1,018.29	0.7 %	1,942.03	0.8 %
Worker's Comp-Maint Exp	0.00	0.0 %	1,444.90	0.6 %
Unemployment-Maint Exp	0.00	0.0 %	34.76	0.0 %
PERS Retirement-Maint Exp	1,446.01	1.0 %	2,700.59	1.1 %
Health Ins-Maint Exp	4,174.36	2.9 %	8,348.72	3.3 %
VEBA-Maint Exp	388.00	0.3 %	776.00	0.3 %
Discovery 1 Sup-Maint Exp	0.00	0.0 %	123.76	0.0 %
Discovery 2 Sup-Maint Exp	158.15	0.1 %	312.61	0.1 %
Rigging Loft Sup-Maint Exp	884.38	0.6 %	1,024.01	0.4 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	78.59	0.0 %
Stev Ind Bldg Sup-Maint Exp	139.52	0.1 %	318.63	0.1 %
Tichenor Supplies-Maint Exp	343.77	0.2 %	542.27	0.2 %
Park Grnds Supplies-Maint Exp	2,416.09	1.7 %	4,511.19	1.8 %
Shop Bldg Supplies-Maint Exp	321.24	0.2 %	404.72	0.2 %
Vacant Lands Sup-Maint Exp	35.80	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	1,038.00	0.7 %	1,838.00	0.7 %
Janitorial Supplies-Maint Exp	112.83	0.1 %	159.73	0.1 %
Fuel-Maint Exp	90.64	0.1 %	198.97	0.1 %
Automotive-Maint Exp	43.70	0.0 %	43.70	0.0 %
Machinery & Equipment - Maint Exp	15.06	0.0 %	446.41	0.2 %
<b>TOTAL PROPERTY LEASE MAINT EXPENSES</b>	<b>25,936.84</b>	<b>18.1 %</b>	<b>50,671.39</b>	<b>20.0 %</b>

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	37.04	0.0 %	72.32	0.0 %
Rigging Loft-Water Exp	37.04	0.0 %	72.32	0.0 %
Tichenor-Water Exp	814.55	0.6 %	1,485.45	0.6 %
Park-Water Exp	737.86	0.5 %	1,440.59	0.6 %
Discovery 1-Electricity Exp	7,995.90	5.6 %	14,921.53	5.9 %
212 Cascade-Electricity Exp	444.74	0.3 %	767.77	0.3 %
Rigging Loft-Electricity Exp	610.76	0.4 %	1,226.79	0.5 %
Tichenor Bldg-Electricity Exp	775.68	0.5 %	1,552.52	0.6 %
Electricity Exp-Parks & Grnds	260.59	0.2 %	457.74	0.2 %
WRBP - Electricity Exp	142.13	0.1 %	355.88	0.1 %
212 Cascade Ave-Sewer Exp	116.46	0.1 %	217.73	0.1 %
Rigging Loft-Sewer Exp	116.46	0.1 %	217.73	0.1 %
Tichenor Bldg-Sewer Exp	1,733.92	1.2 %	3,020.14	1.2 %
Sewer Exp-Parks & Grounds	358.51	0.3 %	670.26	0.3 %
Garbage Exp-Parks & Grounds	254.40	0.2 %	388.21	0.2 %
Tichenor Bldg-Nat Gas Exp	882.58	0.6 %	1,633.03	0.6 %
<b>TOTAL PROPERTY UTILITY EXPENSES</b>	<b>15,318.62</b>	<b>10.7 %</b>	<b>28,500.01</b>	<b>11.2 %</b>



*1 Month Ended  
February 28, 2023*

*2 Months Ended  
February 28, 2023*

<b>OTHER PROPERTY EXPENSES</b>				
Leasehold Taxes Expense	0.00	0.0 %	28,243.74	11.1 %
<b>TOTAL OTHER PROPERTY EXPENSES</b>	<b>0.00</b>	<b>0.0 %</b>	<b>28,243.74</b>	<b>11.1 %</b>
<b>DEBT REDEMPTION-PRINCIPAL</b>				
Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,606.34	2.2 %
WIB/EDC - Line of Credit	657.56	0.5 %	1,334.34	0.5 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.67	26.7 %
<b>TOTAL DEBT REDEMPTION-PRINCIPAL</b>	<b>657.56</b>	<b>0.5 %</b>	<b>74,607.35</b>	<b>29.4 %</b>
<b>GENERAL PROJECTS EXPENSES</b>				
NB PARCEL 2 Cascades Bus Park	5,653.75	4.0 %	7,426.25	2.9 %
Wind River Business Park - Waterline Prj	4,800.00	3.4 %	9,758.01	3.8 %
<b>TOTAL GENERAL PROJECTS EXPENSES</b>	<b>10,453.75</b>	<b>7.3 %</b>	<b>17,184.26</b>	<b>6.8 %</b>
<b>EQUIPMENT PURCHASES</b>				
Equipment Purchase	1,500.00	1.0 %	1,500.00	0.6 %
<b>TOTAL EQUIPMENT PURCHASES</b>	<b>1,500.00</b>	<b>1.0 %</b>	<b>1,500.00</b>	<b>0.6 %</b>
<b>SALARIES &amp; BENEFITS-ADMIN</b>				
Salaries-Administrative Exp	9,163.70	6.4 %	18,327.40	7.2 %
FICA-Administrative Expense	766.43	0.5 %	1,532.88	0.6 %
Worker's Comp-Admin Expense	0.00	0.0 %	107.77	0.0 %
PERS Retirement-Admin Exp	889.10	0.6 %	1,841.20	0.7 %
Health Insur-Admin Expense	970.10	0.7 %	1,940.20	0.8 %
VEBA-Admin Expense	194.00	0.1 %	388.00	0.2 %
Paid Family Medical Leave	0.00	0.0 %	292.08	0.1 %
<b>TOTAL SALARIES &amp; BENEFITS-ADMIN</b>	<b>11,983.33</b>	<b>8.4 %</b>	<b>24,429.53</b>	<b>9.6 %</b>
<b>OUTSIDE SERVICES-GEN &amp; ADMIN</b>				
Auditing-Gen & Admin	450.00	0.3 %	650.00	0.3 %
Professional Serv-Gen Admin	7,853.09	5.5 %	15,706.18	6.2 %
<b>TOTAL OUTSIDE SERVICES-GEN &amp; ADMIN</b>	<b>8,303.09</b>	<b>5.8 %</b>	<b>16,356.18</b>	<b>6.4 %</b>
<b>G &amp; A EXPENSES</b>				
Legal Fees-G&A Exp	1,398.00	1.0 %	3,148.00	1.2 %
Office Supplies-G&A Exp	32.92	0.0 %	292.92	0.1 %
Equipment - G&A Exp	0.00	0.0 %	2,294.01	0.9 %
Admin Travel-G&A Expense	419.60	0.3 %	419.60	0.2 %
Professional Develop-G&A Exp	25.00	0.0 %	50.00	0.0 %
Marketing Advertising-G&A Exp	27.50	0.0 %	55.00	0.0 %
Membership/Dues-G&A Exp	1,906.00	1.3 %	4,876.00	1.9 %
Administrative-G&A Expense	608.29	0.4 %	1,015.88	0.4 %
State Use Tax-G&A Exp	0.00	0.0 %	476.46	0.2 %
Telecommunications-G&A Expense	174.80	0.1 %	524.40	0.2 %
IT Expenses	0.00	0.0 %	80.75	0.0 %
<b>TOTAL G &amp; A EXPENSES</b>	<b>4,592.11</b>	<b>3.2 %</b>	<b>13,233.02</b>	<b>5.2 %</b>

*1 Month Ended  
February 28, 2023*

*2 Months Ended  
February 28, 2023*

COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	512.00	0.4 %	896.00	0.4 %
Commissioners Salaries	855.00	0.6 %	1,710.00	0.7 %
FICA-Commissioners	39.16	0.0 %	68.53	0.0 %
Health Ins - Commissioners	473.04	0.3 %	946.08	0.4 %
<b>TOTAL COMMISSIONERS EXPENSES</b>	<b>1,879.20</b>	<b>1.3 %</b>	<b>3,620.61</b>	<b>1.4 %</b>
NON-OPERATING EXPENSES				
Interest - WIB/EDC Line of Credit	479.37	0.3 %	939.52	0.4 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	347.91	0.1 %
Interest-CERB-Discovery 2	0.00	0.0 %	4,736.67	1.9 %
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>479.37</b>	<b>0.3 %</b>	<b>6,024.10</b>	<b>2.4 %</b>
<b>TOTAL Expenditures</b>	<b>81,690.79</b>	<b>57.1 %</b>	<b>265,350.01</b>	<b>104.6 %</b>
<b>Excess of Revenue over Expenditures</b>	<b>61,354.84</b>	<b>42.9 %</b>	<b>(11,742.28)</b>	<b>-4.6 %</b>



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

	<i>2 Months Ended February 28, 2023</i>	<i>2 Months Ended February 28, 2023 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>Revenue</b>				
<b>STEVENSON LANDING REVENUES</b>				
Other Docking Fees	0.00	37,346.50	(37,346.50)	-100.0 %
Other Docking Fees - 10% Admin	34.88	0.00	34.88	
Dock Services Labor Reimb	112.00	0.00	112.00	
Utility Reimbursement-Water	168.09	0.00	168.09	
Utility Reimbursement-Refuse	180.75	0.00	180.75	
<b>TOTAL STEVENSON LANDING REVENUES</b>	<b>495.72</b>	<b>37,346.50</b>	<b>(36,850.78)</b>	<b>-98.7 %</b>
<b>PROJECT GRANT REVENUES</b>				
Project - Grant Revenues	31,193.50	0.00	31,193.50	
<b>TOTAL PROJECT GRANT REVENUES</b>	<b>31,193.50</b>	<b>0.00</b>	<b>31,193.50</b>	
<b>PROP LEASE/RENTAL-USER CHARGES</b>				
Tichenor Bldg-Water Reimb	2,570.39	1,900.00	670.39	35.3 %
Rigging Loft-Elect Reimb	552.05	250.00	302.05	120.8 %
Tichenor Bldg-Sewer Reimb	1,879.07	3,650.00	(1,770.93)	-48.5 %
Tichenor Bldg-Nat Gas Reimb	1,567.44	696.66	870.78	125.0 %
Discovery 1-Prop Ins Reimb	1,362.34	1,450.00	(87.66)	-6.0 %
Discovery 2-Prop Ins Reimb	1,512.68	1,400.00	112.68	8.0 %
Evergreen Bldg-Prop Ins Reimb	645.50	630.00	15.50	2.5 %
Old Saloon-Prop Ins Reimb	163.34	150.00	13.34	8.9 %
Rigging Loft-Prop Ins Reimb	95.86	100.00	(4.14)	-4.1 %
Skye Bldg-Prop Ins Reimb	163.34	150.00	13.34	8.9 %
Stev Ind Bldg-Prop Ins Reimb	2,002.02	2,850.00	(847.98)	-29.8 %
Tichenor Bldg-Prop Ins Reimb	1,591.30	1,400.00	191.30	13.7 %
<b>TOTAL PROPERTY LEASE USER CHARGES</b>	<b>14,105.33</b>	<b>14,626.66</b>	<b>(521.33)</b>	<b>-3.6 %</b>
<b>PROPERTY LEASE REVENUE</b>				
Discovery I Building	27,563.17	12,684.00	14,879.17	117.3 %
Teitzel Building (Discovery 2)	21,491.97	18,711.00	2,780.97	14.9 %
Evergreen Building	8,481.52	7,831.50	650.02	8.3 %
212 SW Cascade Ave	200.00	200.00	0.00	
Old Saloon Building	2,102.40	2,741.66	(639.26)	-23.3 %
Rigging Loft (Red Barn)	1,617.46	1,493.50	123.96	8.3 %
Skye Bldg	2,963.08	2,736.00	227.08	8.3 %
River Point Bldg (Stev Ind)	33,767.56	41,750.16	(7,982.60)	-19.1 %
Cascades Business Park - Ground lease	4,120.00	0.00	4,120.00	
Park Rentals	50.00	0.00	50.00	
Wind River Business Park	2,911.70	0.00	2,911.70	
<b>TOTAL PROP LEASE REVENUE</b>	<b>105,268.86</b>	<b>88,147.82</b>	<b>17,121.04</b>	<b>19.4 %</b>

*2 Months Ended  
February 28, 2023*

*2 Months Ended  
February 28, 2023  
Budget*

*Variance  
Fav/<Unf>*

*% Var*

TICHENOR LEASE REVENUE

CBP Cellular Land Lease	0.00	4,120.00	(4,120.00)	-100.0 %
Tichenor Suite #40	1,647.41	3,042.34	(1,394.93)	-45.9 %
Tichenor Suite #45	4,562.06	3,159.34	1,402.72	44.4 %
Fiber Lease Revenue	360.00	0.00	360.00	
Tichenor Suite #50	3,408.85	3,504.84	(95.99)	-2.7 %
Tichenor Suite #60	4,983.62	1,906.16	3,077.46	161.4 %
Tichenor Suite #65	4,124.06	3,808.00	316.06	8.3 %
Tichenor Suite #70	3,478.50	2,489.16	989.34	39.7 %
Tichenor Suite #85	4,460.66	4,118.84	341.82	8.3 %
Tichenor Suite #90	2,200.61	1,261.16	939.45	74.5 %
Tichenor Suite #105	4,460.66	4,118.84	341.82	8.3 %
Tichenor Suite #110	4,235.49	3,910.84	324.65	8.3 %
<b>TOTAL TICHENOR LEASE REVENUE</b>	<b>37,921.92</b>	<b>35,439.52</b>	<b>2,482.40</b>	<b>7.0 %</b>

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	19,305.36	16,469.00	2,836.36	17.2 %
Misc Operating Revenue	14,971.53	1,666.66	13,304.87	798.3 %
<b>TOTAL OTHER MISC LEASE REV</b>	<b>34,276.89</b>	<b>18,135.66</b>	<b>16,141.23</b>	<b>89.0 %</b>

NON-OPERATING REVENUES

Investment Interest-MMA	12,984.34	333.34	12,651.00	3795.2 %
Property Tax Revenues	4,951.23	8,883.00	(3,931.77)	-44.3 %
DNR PILT NAP/NRCA Rev	5,266.17	0.00	5,266.17	
Private Timber Harvest Tax Rev	5,928.38	2,833.34	3,095.04	109.2 %
Leasehold Tax from State	1,215.39	166.66	1,048.73	629.3 %
<b>TOTAL NON-OPERATING REVENUES</b>	<b>30,345.51</b>	<b>12,216.34</b>	<b>18,129.17</b>	<b>148.4 %</b>

TOTAL Revenue

<b>253,607.73</b>	<b>205,912.50</b>	<b>47,695.23</b>	<b>23.2 %</b>
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2 Months Ended  
February 28, 2023

2 Months Ended  
February 28, 2023  
Budget

Variance  
Fav/<Unf>

% Var

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	140.65	0.00	(140.65)	
Supplies-Stev Landing	25.40	0.00	(25.40)	
Util-Electricity-Stev Landing	261.29	250.00	(11.29)	-4.5 %
Util-Water Exp-Stev Land	552.48	566.00	13.52	2.4 %
<b>TOTAL STEV LANDING EXPENSES</b>	<b>979.82</b>	<b>816.00</b>	<b>(163.82)</b>	<b>-20.1 %</b>

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	25,386.00	30,400.00	5,014.00	16.5 %
Overtime-Maint Exp	0.00	1,200.00	1,200.00	100.0 %
FICA-Maint Exp	1,942.03	2,417.00	474.97	19.7 %
Worker's Comp-Maint Exp	1,444.90	2,534.25	1,089.35	43.0 %
Unemployment-Maint Exp	34.76	103.75	68.99	66.5 %
PERS Retirement-Maint Exp	2,700.59	3,274.00	573.41	17.5 %
Health Ins-Maint Exp	8,348.72	10,427.00	2,078.28	19.9 %
VEBA-Maint Exp	776.00	1,164.00	388.00	33.3 %
Outside Services/Maintenance	0.00	83.34	83.34	100.0 %
BRGC Supplies-Maint Exp	0.00	166.66	166.66	100.0 %
Discovery I Sup-Maint Exp	123.76	333.34	209.58	62.9 %
Discovery 2 Sup-Maint Exp	312.61	833.34	520.73	62.5 %
Evergreen Bldg Sup-Maint Exp	0.00	833.34	833.34	100.0 %
212 Cascade Ave Sup-Maint Exp	0.00	500.00	500.00	100.0 %
Old Saloon Supplies-Maint Exp	0.00	166.66	166.66	100.0 %
Rigging Loft Sup-Maint Exp	1,024.01	250.00	(774.01)	-309.6 %
Skye Bldg Supplies-Maint Exp	78.59	833.34	754.75	90.6 %
Stev Ind Bldg Sup-Maint Exp	318.63	1,083.34	764.71	70.6 %
Tichenor Supplies-Maint Exp	542.27	2,500.00	1,957.73	78.3 %
Park Grnds Supplies-Maint Exp	4,511.19	2,500.00	(2,011.19)	-80.4 %
21 Cascade Supplies-Maint Exp	0.00	33.34	33.34	100.0 %
Shop Bldg Supplies-Maint Exp	404.72	583.34	178.62	30.6 %
Vacant Lands Sup-Maint Exp	35.80	33.34	(2.46)	-7.4 %
Wind River Bus Park Sup-Maint	1,838.00	1,333.34	(504.66)	-37.8 %
Cascades Bus Park Sup-Maint	0.00	166.66	166.66	100.0 %
Boat Launch Supplies-Maint Exp	0.00	166.66	166.66	100.0 %
Tools-Maint Exp	0.00	416.66	416.66	100.0 %
Janitorial Supplies-Maint Exp	159.73	666.66	506.93	76.0 %
Fuel-Maint Exp	198.97	1,000.00	801.03	80.1 %
Automotive-Maint Exp	43.70	433.34	389.64	89.9 %
Uniforms-Maint Exp	0.00	166.66	166.66	100.0 %
Machinery & Equipment - Maint Exp	446.41	583.34	136.93	23.5 %
Equip Rentals-Maint Exp	0.00	166.66	166.66	100.0 %
<b>TOTAL PROPERTY LEASE MAINT EXPENSES</b>	<b>50,671.39</b>	<b>67,353.36</b>	<b>16,681.97</b>	<b>24.8 %</b>



	<i>2 Months Ended February 28, 2023</i>	<i>2 Months Ended February 28, 2023 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>PROPERTY UTILITY EXPENSES</b>				
212 Cascade Ave-Water Exp	72.32	89.00	16.68	18.7 %
Rigging Loft-Water Exp	72.32	80.00	7.68	9.6 %
Tichenor-Water Exp	1,485.45	1,846.00	360.55	19.5 %
Park-Water Exp	1,440.59	1,846.00	405.41	22.0 %
Discovery 1-Electricity Exp	14,921.53	5,600.00	(9,321.53)	-166.5 %
212 Cascade-Electricity Exp	767.77	591.00	(176.77)	-29.9 %
Rigging Loft-Electricity Exp	1,226.79	591.00	(635.79)	-107.6 %
Tichenor Bldg-Electricity Exp	1,552.52	1,625.00	72.48	4.5 %
Electricity Exp-Parks & Grnds	457.74	517.00	59.26	11.5 %
WRBP - Electricity Exp	355.88	500.00	144.12	28.8 %
212 Cascade Ave-Sewer Exp	217.73	207.00	(10.73)	-5.2 %
Rigging Loft-Sewer Exp	217.73	233.34	15.61	6.7 %
Tichenor Bldg-Sewer Exp	3,020.14	3,692.00	671.86	18.2 %
Sewer Exp-Parks & Grounds	670.26	665.00	(5.26)	-0.8 %
Garbage Exp-Parks & Grounds	388.21	295.00	(93.21)	-31.6 %
Tichenor Bldg-Nat Gas Exp	1,633.03	665.00	(968.03)	-145.6 %
<b>TOTAL PROPERTY UTILITY EXPENSES</b>	<b>28,500.01</b>	<b>19,042.34</b>	<b>(9,457.67)</b>	<b>-49.7 %</b>
<b>OTHER PROPERTY EXPENSES</b>				
Leasehold Taxes Expense	28,243.74	24,149.00	(4,094.74)	-17.0 %
<b>TOTAL OTHER PROPERTY EXPENSES</b>	<b>28,243.74</b>	<b>24,149.00</b>	<b>(4,094.74)</b>	<b>-17.0 %</b>
<b>DEBT REDEMPTION-PRINCIPAL</b>				
Prin-CTED-126 Cascade Ave	5,606.34	5,637.00	30.66	0.5 %
WIB/EDC - Line of Credit	1,334.34	1,392.16	57.82	4.2 %
Prin-CERB-Discovery 2	67,666.67	67,667.00	0.33	0.0 %
<b>TOTAL DEBT REDEMPTION-PRINCIPAL</b>	<b>74,607.35</b>	<b>74,696.16</b>	<b>88.81</b>	<b>0.1 %</b>
<b>GENERAL PROJECTS EXPENSES</b>				
NB PARCEL 2 Cascades Bus Park	7,426.25	0.00	(7,426.25)	
Wind River Business Park - Waterline Prj	9,758.01	0.00	(9,758.01)	
<b>TOTAL GENERAL PROJECTS EXPENSES</b>	<b>17,184.26</b>	<b>0.00</b>	<b>(17,184.26)</b>	
<b>BOAT LAUNCH EXPENSES</b>				
Boat Launch Proj Exp	0.00	200,000.00	200,000.00	100.0 %
<b>TOTAL BOAT LAUNCH EXPENSES</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>100.0 %</b>
<b>EQUIPMENT PURCHASES</b>				
Equipment Purchase	1,500.00	0.00	(1,500.00)	
<b>TOTAL EQUIPMENT PURCHASES</b>	<b>1,500.00</b>	<b>0.00</b>	<b>(1,500.00)</b>	
<b>SALARIES &amp; BENEFITS-ADMIN</b>				
Salaries-Administrative Exp	18,327.40	18,327.34	(0.06)	0.0 %
FICA-Administrative Expense	1,532.88	1,402.00	(130.88)	-9.3 %
Worker's Comp-Admin Expense	107.77	128.25	20.48	16.0 %
Unemployment-Admin Expense	0.00	47.75	47.75	100.0 %
PERS Retirement-Admin Exp	1,841.20	1,904.00	62.80	3.3 %
Health Insur-Admin Expense	1,940.20	1,964.16	23.96	1.2 %
VEBA-Admin Expense	388.00	388.00	0.00	
Paid Family Medical Leave	292.08	200.00	(92.08)	-46.0 %
<b>TOTAL SALARIES &amp; BENEFITS-ADMIN</b>	<b>24,429.53</b>	<b>24,361.50</b>	<b>(68.03)</b>	<b>-0.3 %</b>

2 Months Ended  
February 28, 2023

2 Months Ended  
February 28, 2023  
Budget

Variance  
Fav/<Unf>

% Var

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	650.00	1,333.34	683.34	51.3 %
Professional Serv-Gen Admin	15,706.18	16,706.16	999.98	6.0 %
<b>TOTAL OUTSIDE SERVICES-GEN &amp; ADMIN</b>	<b>16,356.18</b>	<b>18,039.50</b>	<b>1,683.32</b>	<b>9.3 %</b>

G & A EXPENSES

Legal Fees-G&A Exp	3,148.00	4,166.66	1,018.66	24.4 %
Legal Fees-G&A Exp-WRBP	0.00	83.34	83.34	100.0 %
Office Supplies-G&A Exp	292.92	900.00	607.08	67.5 %
Equipment - G&A Exp	2,294.01	166.66	(2,127.35)	-1276.5 %
Admin Travel-G&A Expense	419.60	700.00	280.40	40.1 %
Professional Develop-G&A Exp	50.00	500.00	450.00	90.0 %
Legal Advertising-G&A Expense	0.00	200.00	200.00	100.0 %
Marketing Advertising-G&A Exp	55.00	1,666.66	1,611.66	96.7 %
Membership/Dues-G&A Exp	4,876.00	2,650.00	(2,226.00)	-84.0 %
Administrative-G&A Expense	1,015.88	333.34	(682.54)	-204.8 %
Marketing & Eco Dev-G&A Exp	0.00	16.66	16.66	100.0 %
Postage-G&A Expense	0.00	125.00	125.00	100.0 %
Safety Program-G&A Expense	0.00	200.00	200.00	100.0 %
State Use Tax-G&A Exp	476.46	2,500.00	2,023.54	80.9 %
Miscellaneous G & A Exp	0.00	16.66	16.66	100.0 %
Telecommunications-G&A Expense	524.40	350.00	(174.40)	-49.8 %
IT Expenses	80.75	436.00	355.25	81.5 %
<b>TOTAL G &amp; A EXPENSES</b>	<b>13,233.02</b>	<b>15,010.98</b>	<b>1,777.96</b>	<b>11.8 %</b>

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	896.00	1,664.00	768.00	46.2 %
Commissioners Salaries	1,710.00	1,710.00	0.00	
FICA-Commissioners	68.53	258.16	189.63	73.5 %
Health Ins - Commissioners	946.08	946.00	(0.08)	0.0 %
<b>TOTAL COMMISSIONERS EXPENSES</b>	<b>3,620.61</b>	<b>4,578.16</b>	<b>957.55</b>	<b>20.9 %</b>

NON-OPERATING EXPENSES

Interest - WIB/EDC Line of Credit	939.52	881.66	(57.86)	-6.6 %
Interest-CTED-126 Cascade Ave	347.91	317.00	(30.91)	-9.8 %
Interest-CERB-Discovery 2	4,736.67	4,737.00	0.33	0.0 %
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>6,024.10</b>	<b>5,935.66</b>	<b>(88.44)</b>	<b>-1.5 %</b>

<b>TOTAL Expenditures</b>	<b>265,350.01</b>	<b>453,982.66</b>	<b>188,632.65</b>	<b>41.6 %</b>
<b>Excess of Revenue over Expenditures</b>	<b>(11,742.28)</b>	<b>(248,070.16)</b>	<b>236,327.88</b>	<b>95.3 %</b>