

PORT OF SKAMANIA COUNTY

May 2021 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
June 15, 2021

Summary:

First Quarter revenues exceeded budget while expenses were below budget.

Total revenues for May were \$136,426.66 and expenditures were \$67,885.18, netting excess revenues over expenses in the amount of \$68,541.48.

Revenues YTD \$897,333.60 and expenditures are \$517,035.61, netting excess expenses over revenue in the amount of \$470,297.99.

May Operating Revenue is \$74,122.27 and Operating Expenses are \$59,496.97, netting \$14,625.30 in Operating Revenues over Operating Expenses.

May Non-Operating Revenue is \$62,304.39 and Non-operating Expenses are \$8,388.21, netting \$53,916.18 in Non-operating revenues over Non-operating expenses. (Trout Creek Field Sale, Grants, Loans, and Projects)

Cash Balance	May 2021	May 2020
Operating and Available for other Projects	<u>\$ 1,202,040.97</u>	<u>\$ 651,393.03</u>
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 142,835.00	\$ 145,005.00
Six months Operating Expenses + 12 months Long Term Debt	\$ 653,786.50	\$ 645,493.00
Operating Reserve (one month operating expense)	<u>\$ 80,139.58</u>	<u>\$ 78,145.33</u>
Total Cash Balance:	<u>\$2,147,342.53</u>	<u>\$1,520,036.36</u>

Budgeted Grants:

RTC-TAP * \$200,000 • The \$184,008.78 has been billed to date. \$159,167.59 has been received. Plant survival will be assessed over the next few months with the goal to close the grant out in the fall.

CERB – Cascades Business Park Market and Feasibility Study • \$67,667.00 - \$50,000 CERB funds and \$16,667.00 matching funds from .09 Fund. • \$14,698.12 was received YTD.

Notable income in May:

- \$ 43,172.14 was received for Property tax.
 - \$198,824.11 YTD representing 60.1% of the budgeted \$330,391.00
- \$ 14,900.00 • Musical Instrument Grant.
- \$ 4,167.99 • eFile Cabinet payment from Skamania EDC

Notable expenses in May:

- \$ 8,473.66 – eFile Cabinet Annual Contract
- \$ 6,861.25 – Cascade’s Business Park expenses

Note Payments:

Payments are current through May 2021.

LDB/Ryan : Balance \$ 11,363.88

Original Balance was \$96,593.88

Total paid to date • 30 payments of \$2,841.00 totaling \$85,230.00.

Delinquent Account Aging as of 06/08/2021:

	<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>
<u>Total</u>						

ALL ACCOUNTS ARE CURRENT!!

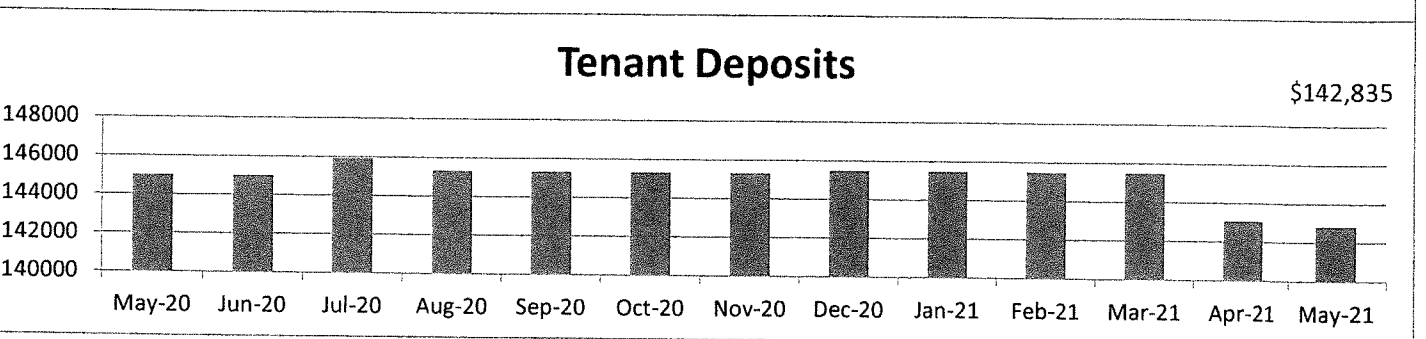
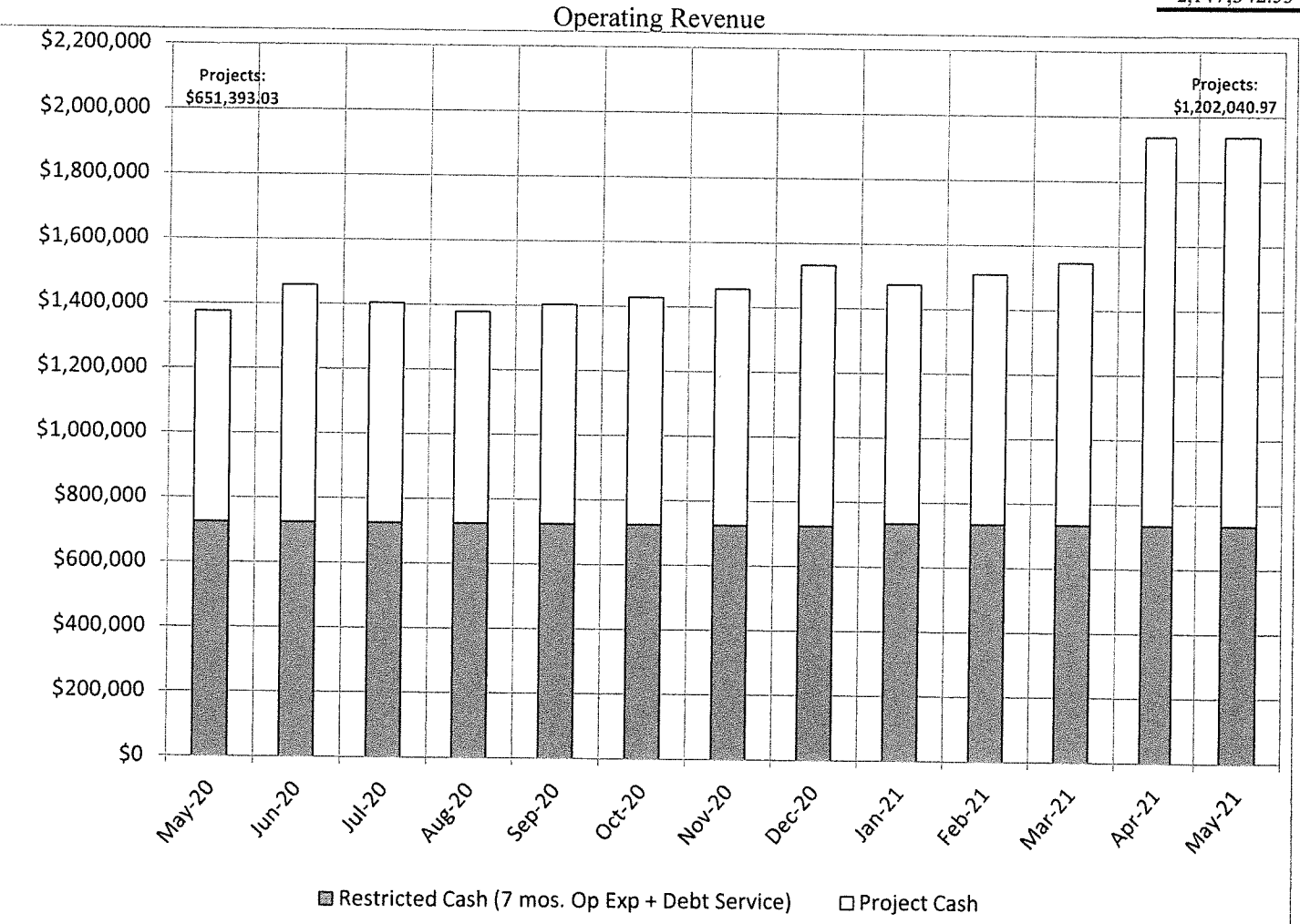
CASH REPORTS

Port of Skamania County

Statement of Assets & Liabilities

As of: May 31, 2021

Assets			
Current Assets			
General Checking	353,213.77		
Money Market	1,651,293.76		
TOTAL Operating Revenue		<u>2,004,507.53</u>	
Tenant Deposits-Money Market	142,835.00		
TOTAL Tenant Deposits		<u>142,835.00</u>	
TOTAL Assets			<u>2,147,342.53</u>
Fund Balance			
Net Assets	1,677,044.54		
Excess of Revenue over Expenditures	470,297.99		
TOTAL Fund Balance		<u>2,147,342.53</u>	
TOTAL Liabilities & Fund Balance			<u>2,147,342.53</u>



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

PAGE 4

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

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May - 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, May 2021 - current month, Consolidated by account

	<i>5 Months Ended May 31, 2021</i>	<i>5 Months Ended May 31, 2021 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	0.00	8,457.00	(8,457.00)
CAPITAL CONTRIBUTIONS (Grants)	64,998.12	0.00	64,998.12
PROPERTY REVENUES	391,056.79	308,149.40	82,907.39
OTHER MISC RENTAL/LEASE REV	51,320.17	38,012.00	13,308.17
NONREVENUE (Loans,other)	250.00	0.00	250.00
NON-OPERATING REVENUES	479,708.52	198,725.00	280,983.52
TOTAL Revenue	987,333.60	553,343.40	433,990.20
Expenditures			
MARINE TERMINAL EXPENSES	1,934.01	6,058.00	4,123.99
PROPERTY EXPENSES	209,448.16	209,679.45	231.29
NONEXPENSE (Loans,Proj,other)	166,495.36	269,580.97	103,085.61
GENERAL & ADMIN EXPENSES	119,314.35	125,129.30	5,814.95
COMMISSIONERS EXPENSES	9,640.73	11,414.55	1,773.82
NON-OPERATING EXPENSES	10,203.00	13,995.65	3,792.65
TOTAL Expenditures	517,035.61	635,857.92	118,822.31
Excess of Revenue over Expenditures	470,297.99	(82,514.52)	552,812.51

Port of Skamania County
May Monthly Statement of Revenue & Expenditures

	2021	2020	2019	2018	2017
Revenue					
MARINE TERMINAL REVENUES	0.00	0.00	2,927.16	5,461.88	6,626.16
CAPITAL CONTRIBUTIONS (Grants)	14,900.00	0.00	0.00	75,764.03	0.00
PROPERTY REVENUES	66,047.92	61,787.24	117,362.13	62,119.65	62,739.95
OTHER MISC RENTAL/LEASE REV	8,074.35	6,062.23	21,521.13	5,849.43	5,386.82
Other NON-OP REVENUE (Loans,Sec Dep,o	0.00	1,200.00	60,000.00	270.00	460.00
NON-OPERATING REVENUES	47,404.39	41,518.71	42,526.79	23,624.84	68,203.31
TOTAL Revenue	136,426.66	110,568.18	244,337.21	173,089.83	143,416.24
Expenditures					
MARINE TERMINAL EXPENSES	356.93	730.54	3,090.01	2,349.01	3,159.01
PROPERTY EXPENSES	29,007.16	28,551.77	44,307.01	44,237.24	28,837.31
NON-OP EXPENSE (Loans,Proj,other)	7,941.55	11,955.63	53,674.52	18,202.91	22,649.41
GENERAL & ADMIN EXPENSES	28,535.44	18,844.97	25,933.32	24,589.88	31,084.16
COMMISSIONERS EXPENSES	1,597.44	2,436.99	2,001.82	2,485.03	2,697.21
NON-OPERATING EXPENSES	446.66	464.31	2,119.84	820.99	2,616.33
TOTAL Expenditures	67,885.18	62,984.21	131,126.52	92,685.06	91,043.43
Excess of Revenue over Expenditures	68,541.48	47,583.97	113,210.69	80,404.77	52,372.81

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

	2021	2020	2019	2018	2017
Revenue					
MARINE TERMINAL REVENUES	0.00	5,782.31	5,036.23	7,115.54	6,626.16
CAPITAL CONTRIBUTIONS (Grants)	64,998.12	349,284.82	125,921.73	88,090.08	0.00
PROPERTY REVENUES	391,056.79	286,587.44	336,928.04	281,567.34	290,486.48
OTHER MISC RENTAL/LEASE REV	51,320.17	70,331.11	47,311.30	25,852.35	25,591.09
Other NON-OP REVENUE (Loans,Sec Dep	250.00	3,430.00	63,150.00	2,310.00	39,535.00
NON-OPERATING REVENUES	479,708.52	185,023.30	194,805.16	192,083.10	151,844.08
TOTAL Revenue	987,333.60	900,438.98	773,152.46	597,018.41	514,082.81
Expenditures					
MARINE TERMINAL EXPENSES	1,934.01	2,922.50	5,351.83	2,830.92	4,661.49
PROPERTY EXPENSES	209,448.16	199,277.23	191,762.50	175,424.89	158,497.45
NON-OP EXPENSE (Loans,Proj,other)	166,495.36	216,143.97	215,064.89	468,721.32	136,266.89
GENERAL & ADMIN EXPENSES	119,314.35	112,068.65	120,440.53	115,174.95	131,168.23
COMMISSIONERS EXPENSES	9,640.73	9,323.56	10,009.10	12,179.73	9,919.35
NON-OPERATING EXPENSES	10,203.00	11,753.64	13,256.26	12,249.15	14,174.62
TOTAL Expenditures	517,035.61	551,489.55	555,885.11	786,580.96	454,688.03
Excess of Revenue over Expenditures	470,297.99	348,949.43	217,267.35	(189,562.55)	59,394.78

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

	<i>1 Month Ended</i> <i>May 31, 2021</i>		<i>5 Months Ended</i> <i>May 31, 2021</i>	
Revenue				
PROJECT GRANT REVENUES				
Project - Grant Revenues	14,900.00	10.9 %	64,998.12	6.6 %
TOTAL PROJECT GRANT REVENUES	14,900.00	10.9 %	64,998.12	6.6 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	1,114.95	0.8 %	3,996.84	0.4 %
Rigging Loft-Elect Reimb	114.38	0.1 %	592.41	0.1 %
Tichenor Bldg-Sewer Reimb	2,037.05	1.5 %	7,240.25	0.7 %
Tichenor Bldg-Nat Gas Reimb	521.67	0.4 %	2,289.91	0.2 %
Beacon Rock-Prop Ins Reimb	303.01	0.2 %	909.03	0.1 %
Discovery 1-Prop Ins Reimb	0.00	0.0 %	4,461.94	0.5 %
Discovery 2-Prop Ins Reimb	707.96	0.5 %	3,539.80	0.4 %
Evergreen Bldg-Prop Ins Reimb	302.08	0.2 %	1,510.40	0.2 %
Old Saloon-Prop Ins Reimb	0.00	0.0 %	382.10	0.0 %
Rigging Loft-Prop Ins Reimb	45.04	0.0 %	225.20	0.0 %
Skye Bldg-Prop Ins Reimb	76.42	0.1 %	382.10	0.0 %
Stev Ind Bldg-Prop Ins Reimb	1,473.93	1.1 %	7,369.65	0.7 %
Tichenor Bldg-Prop Ins Reimb	793.34	0.6 %	3,825.49	0.4 %
TOTAL PROPERTY LEASE USER CHARGES	7,489.83	5.5 %	36,725.12	3.7 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	2,348.44	1.7 %	6,742.14	0.7 %
Discovery I Building	0.00	0.0 %	50,799.22	5.1 %
Teitzel Building (Discovery 2)	6,895.62	5.1 %	38,660.10	3.9 %
Evergreen Building	3,704.59	2.7 %	18,522.95	1.9 %
212 SW Cascade Ave	100.00	0.1 %	500.00	0.1 %
Old Saloon Building	1,534.82	1.1 %	4,863.22	0.5 %
Rigging Loft (Red Barn)	706.48	0.5 %	3,532.40	0.4 %
Skye Bldg	2,486.89	1.8 %	9,093.85	0.9 %
River Point Bldg (Stev Ind)	24,470.53	17.9 %	122,352.65	12.4 %
Cascades Business Park - Ground lease	2,000.00	1.5 %	2,000.00	0.2 %
Park Rentals	0.00	0.0 %	50.00	0.0 %
Wind River Business Park	(687.79)	-0.5 %	20,622.46	2.1 %
TOTAL PROP LEASE REVENUE	43,559.58	31.9 %	277,738.99	28.1 %

	<i>1 Month Ended</i>		<i>5 Months Ended</i>	
	<i>May 31, 2021</i>		<i>May 31, 2021</i>	
TICHENOR LEASE REVENUE				
Tichenor Suite #40	1,439.12	1.1 %	7,195.60	0.7 %
Tichenor Suite #45	1,881.11	1.4 %	7,796.56	0.8 %
Fiber Lease Revenue	180.00	0.1 %	900.00	0.1 %
Tichenor Suite #50	1,657.93	1.2 %	8,322.90	0.8 %
Tichenor Suite #60	646.75	0.5 %	6,293.75	0.6 %
Tichenor Suite #65	1,801.32	1.3 %	9,006.65	0.9 %
Tichenor Suite #70	1,360.33	1.0 %	6,692.92	0.7 %
Tichenor Suite #85	1,948.34	1.4 %	9,741.70	1.0 %
Tichenor Suite #90	696.15	0.5 %	3,705.30	0.4 %
Tichenor Suite #105	1,948.34	1.4 %	9,741.70	1.0 %
Tichenor Suite #110	1,439.12	1.1 %	7,195.60	0.7 %
TOTAL TICHENOR LEASE REVENUE	14,998.51	11.0 %	76,592.68	7.8 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	7,336.56	5.4 %	48,538.84	4.9 %
Misc Operating Revenue	737.79	0.5 %	2,781.33	0.3 %
TOTAL OTHER MISC LEASE REV	8,074.35	5.9 %	51,320.17	5.2 %
OTHER NONREVENUE				
Tenant Security Deposits	0.00	0.0 %	250.00	0.0 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	250.00	0.0 %
NON-OPERATING REVENUES				
Investment Interest-MMA	64.26	0.0 %	294.85	0.0 %
Property Tax Revenues	43,172.14	31.6 %	198,824.11	20.1 %
Private Timber Harvest Tax Rev	0.00	0.0 %	2,942.58	0.3 %
Wind River Sale Proceeds	0.00	0.0 %	273,367.24	27.7 %
Other Non-Operating Revenues	4,167.99	3.1 %	4,279.74	0.4 %
TOTAL NON-OPERATING REVENUES	47,404.39	34.7 %	479,708.52	48.6 %
TOTAL Revenue	136,426.66	100.0 %	987,333.60	100.0 %

Expenditures	<i>1 Month Ended May 31, 2021</i>		<i>5 Months Ended May 31, 2021</i>	
STEVE LANDING EXPENSES				
Util-Electricity-Stev Landing	100.26	0.1 %	662.88	0.1 %
Util-Water Exp-Stev Land	256.67	0.2 %	1,271.13	0.1 %
TOTAL STEVE LANDING EXPENSES	356.93	0.3 %	1,934.01	0.2 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	11,591.61	8.5 %	58,920.80	6.0 %
FICA-Maint Exp	853.14	0.6 %	4,446.60	0.5 %
Worker's Comp-Maint Exp	0.00	0.0 %	1,859.78	0.2 %
Unemployment-Maint Exp	0.00	0.0 %	2,487.45	0.3 %
PERS Retirement-Maint Exp	1,365.70	1.0 %	7,504.34	0.8 %
Health Ins-Maint Exp	3,627.43	2.7 %	18,137.15	1.8 %
VEBA-Maint Exp	388.00	0.3 %	1,940.00	0.2 %
BRGC Supplies-Maint Exp	306.88	0.2 %	306.88	0.0 %
Discovery 2 Sup-Maint Exp	141.72	0.1 %	759.48	0.1 %
Evergreen Bldg Sup-Maint Exp	0.00	0.0 %	10.75	0.0 %
212 Cascade Ave Sup-Maint Exp	42.10	0.0 %	1,545.09	0.2 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,879.28	0.2 %
Cascade Business Park-Maint Exp	0.00	0.0 %	40.98	0.0 %
Skye Bldg Supplies-Maint Exp	131.90	0.1 %	414.05	0.0 %
Stev Ind Bldg Sup-Maint Exp	125.76	0.1 %	956.65	0.1 %
Tichenor Supplies-Maint Exp	1,382.32	1.0 %	3,655.60	0.4 %
Park Grnds Supplies-Maint Exp	137.71	0.1 %	3,318.41	0.3 %
Shop Bldg Supplies-Maint Exp	498.56	0.4 %	1,631.68	0.2 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	53.70	0.0 %
Wind River Bus Park Sup-Maint	651.00	0.5 %	4,880.50	0.5 %
Tools-Maint Exp	0.00	0.0 %	1,279.11	0.1 %
Janitorial Supplies-Maint Exp	574.94	0.4 %	973.79	0.1 %
Fuel-Maint Exp	618.80	0.5 %	2,063.64	0.2 %
Automotive-Maint Exp	7.10	0.0 %	1,847.82	0.2 %
Uniforms-Maint Exp	51.70	0.0 %	677.22	0.1 %
Machinery & Equipment - Maint Exp	0.00	0.0 %	505.01	0.1 %
TOTAL PROPERTY LEASE MAINT EXPENSES	22,496.37	16.5 %	122,095.76	12.4 %
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	33.60	0.0 %	166.40	0.0 %
Rigging Loft-Water Exp	33.60	0.0 %	166.40	0.0 %
Tichenor-Water Exp	1,114.95	0.8 %	4,231.22	0.4 %
Park-Water Exp	732.44	0.5 %	3,422.67	0.3 %
212 Cascade-Electricity Exp	148.61	0.1 %	1,207.84	0.1 %
Rigging Loft-Electricity Exp	254.18	0.2 %	1,316.45	0.1 %
Tichenor Bldg-Electricity Exp	590.94	0.4 %	3,593.10	0.4 %
Electricity Exp-Parks & Grnds	184.14	0.1 %	1,062.84	0.1 %
Electricity-Unoccupied Fac	286.32	0.2 %	1,393.43	0.1 %
WRBP - Electricity Exp	0.00	0.0 %	524.53	0.1 %
212 Cascade Ave-Sewer Exp	90.02	0.1 %	440.10	0.0 %
Rigging Loft-Sewer Exp	90.02	0.1 %	440.10	0.0 %
Tichenor Bldg-Sewer Exp	2,037.02	1.5 %	7,677.66	0.8 %
Sewer Exp-Parks & Grounds	343.22	0.3 %	1,420.87	0.1 %
Garbage Exp-Parks & Grounds	138.60	0.1 %	677.00	0.1 %
Tichenor Bldg-Nat Gas Exp	433.13	0.3 %	2,586.21	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	6,510.79	4.8 %	30,326.82	3.1 %

	<i>1 Month Ended</i>		<i>5 Months Ended</i>	
	<i>May 31, 2021</i>		<i>May 31, 2021</i>	
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	0.00	0.0 %	2,400.00	0.2 %
Leasehold Taxes Expense	0.00	0.0 %	54,625.58	5.5 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	57,025.58	5.8 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,374.82	0.5 %
Prin-CERB-Discovery 1	0.00	0.0 %	27,696.00	2.8 %
WIB/EDC - Line of Credit	690.27	0.5 %	3,182.82	0.3 %
Capital Lease - Auto	390.03	0.3 %	1,950.15	0.2 %
Prin-WIB-Coyote Ridge	0.00	0.0 %	9,112.05	0.9 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.66	6.9 %
TOTAL DEBT REDEMPTION-PRINCIPAL	1,080.30	0.8 %	114,982.50	11.6 %
GENERAL PROJECTS EXPENSES				
NB PARCEL 2 Cascades Bus Park	6,861.25	5.0 %	39,206.36	4.0 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	5,320.00	0.5 %
TOTAL GENERAL PROJECTS EXPENSES	6,861.25	5.0 %	44,526.36	4.5 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	0.0 %	525.58	0.1 %
Equipment Purchase	0.00	0.0 %	6,460.92	0.7 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	6,986.50	0.7 %
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	7,673.08	5.6 %	41,912.54	4.2 %
FICA-Administrative Expense	686.01	0.5 %	3,602.64	0.4 %
Worker's Comp-Admin Expense	0.00	0.0 %	1,489.74	0.2 %
Unemployment-Admin Expense	0.00	0.0 %	1,599.30	0.2 %
PERS Retirement-Admin Exp	995.20	0.7 %	5,436.06	0.6 %
Health Insur-Admin Expense	853.77	0.6 %	4,268.85	0.4 %
VEBA-Admin Expense	194.00	0.1 %	970.00	0.1 %
Paid Family Medical Leave	0.00	0.0 %	314.94	0.0 %
TOTAL SALARIES & BENEFITS-ADMIN	10,402.06	7.6 %	59,594.07	6.0 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	175.00	0.1 %	975.00	0.1 %
Professional Serv-Gen Admin	6,971.00	5.1 %	34,855.00	3.5 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	7,146.00	5.2 %	35,830.00	3.6 %

	<i>1 Month Ended</i>		<i>5 Months Ended</i>	
	<i>May 31, 2021</i>		<i>May 31, 2021</i>	
G & A EXPENSES				
Legal Fees-G&A Exp	1,453.80	1.1 %	6,553.80	0.7 %
Legal Fees-G&A Exp-WRBP	0.00	0.0 %	288.00	0.0 %
Office Supplies-G&A Exp	138.47	0.1 %	1,200.71	0.1 %
Equipment Rentals-G&A Exp	529.55	0.4 %	1,491.86	0.2 %
Professional Develop-G&A Exp	175.00	0.1 %	470.00	0.0 %
Legal Advertising-G&A Expense	17.10	0.0 %	39.07	0.0 %
Marketing Advertising-G&A Exp	25.00	0.0 %	73.66	0.0 %
Membership/Dues-G&A Exp	0.00	0.0 %	2,319.16	0.2 %
Administrative-G&A Expense	8,473.66	6.2 %	9,164.28	0.9 %
Postage-G&A Expense	0.00	0.0 %	116.95	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	116.57	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	672.22	0.1 %
Telecommunications-G&A Expense	174.80	0.1 %	1,384.00	0.1 %
TOTAL G & A EXPENSES	10,987.38	8.1 %	23,890.28	2.4 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	256.00	0.2 %	2,304.00	0.2 %
Commissioners Salaries	855.00	0.6 %	4,787.00	0.5 %
FICA-Commissioners	19.58	0.0 %	215.43	0.0 %
Health Ins - Commissioners	466.86	0.3 %	2,334.30	0.2 %
TOTAL COMMISSIONERS EXPENSES	1,597.44	1.2 %	9,640.73	1.0 %
NON-OPERATING EXPENSES				
Interest-WIB-Coyote Ridge	0.00	0.0 %	477.82	0.0 %
Interest - WIB/EDC Line of Credit	446.66	0.3 %	2,501.83	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	579.43	0.1 %
Interest-CERB-Discovery 1	0.00	0.0 %	553.92	0.1 %
Interest-CERB-Discovery 2	0.00	0.0 %	6,090.00	0.6 %
TOTAL NON-OPERATING EXPENSES	446.66	0.3 %	10,203.00	1.0 %
TOTAL Expenditures	67,885.18	49.8 %	517,035.61	52.4 %
Excess of Revenue over Expenditures	68,541.48	50.2 %	470,297.99	47.6 %

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, May 2021 - current month

	<i>5 Months Ended May 31, 2021</i>	<i>5 Months Ended May 31, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	3,450.00	(3,450.00)	-100.0 %
Utility Reimbursement-Water	0.00	1,757.00	(1,757.00)	-100.0 %
Utility Reimbursement-Refuse	0.00	3,250.00	(3,250.00)	-100.0 %
TOTAL STEVENSON LANDING REVENUES	0.00	8,457.00	(8,457.00)	-100.0 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	64,998.12	0.00	64,998.12	
TOTAL PROJECT GRANT REVENUES	64,998.12	0.00	64,998.12	
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	3,996.84	6,250.00	(2,253.16)	-36.1 %
Rigging Loft-Elect Reimb	592.41	450.00	142.41	31.6 %
Tichenor Bldg-Sewer Reimb	7,240.25	10,750.00	(3,509.75)	-32.6 %
Tichenor Bldg-Nat Gas Reimb	2,289.91	2,150.00	139.91	6.5 %
Beacon Rock-Prop Ins Reimb	909.03	840.00	69.03	8.2 %
Discovery 1-Prop Ins Reimb	4,461.94	2,750.00	1,711.94	62.3 %
Discovery 2-Prop Ins Reimb	3,539.80	2,750.00	789.80	28.7 %
Evergreen Bldg-Prop Ins Reimb	1,510.40	1,580.00	(69.60)	-4.4 %
Old Saloon-Prop Ins Reimb	382.10	201.25	180.85	89.9 %
Rigging Loft-Prop Ins Reimb	225.20	200.00	25.20	12.6 %
Skye Bldg-Prop Ins Reimb	382.10	400.00	(17.90)	-4.5 %
Stev Ind Bldg-Prop Ins Reimb	7,369.65	7,000.00	369.65	5.3 %
Tichenor Bldg-Prop Ins Reimb	3,825.49	2,089.60	1,735.89	83.1 %
TOTAL PROPERTY LEASE USER CHARGES	36,725.12	37,410.85	(685.73)	-1.8 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	6,742.14	13,206.75	(6,464.61)	-48.9 %
Discovery I Building	50,799.22	30,000.00	20,799.22	69.3 %
Teitzel Building (Discovery 2)	38,660.10	36,877.10	1,783.00	4.8 %
Evergreen Building	18,522.95	18,159.60	363.35	2.0 %
212 SW Cascade Ave	500.00	500.00	0.00	
Old Saloon Building	4,863.22	3,635.00	1,228.22	33.8 %
Rigging Loft (Red Barn)	3,532.40	3,463.35	69.05	2.0 %
Skye Bldg	9,093.85	6,340.85	2,753.00	43.4 %
River Point Bldg (Stev Ind)	122,352.65	94,054.60	28,298.05	30.1 %
Cascades Business Park - Ground lease	2,000.00	(0.00)	2,000.00	
Park Rentals	50.00	(0.00)	50.00	
Wind River Business Park	20,622.46	1,645.00	18,977.46	1153.6 %
TOTAL PROP LEASE REVENUE	277,738.99	207,882.25	69,856.74	33.6 %

	<i>5 Months Ended May 31, 2021</i>	<i>5 Months Ended May 31, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Regular Pay-Stev Landing	0.00	798.00	798.00	100.0 %
Util-Electricity-Stev Landing	662.88	135.00	(527.88)	-391.0 %
Util-Water Exp-Stev Land	1,271.13	2,025.00	753.87	37.2 %
Util-Garbage Exp-Stev Land	0.00	3,100.00	3,100.00	100.0 %
TOTAL STEVE LANDING EXPENSES	1,934.01	6,058.00	4,123.99	68.1 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	58,920.80	55,654.00	(3,266.80)	-5.9 %
Overtime-Maint Exp	0.00	2,019.00	2,019.00	100.0 %
FICA-Maint Exp	4,446.60	4,474.00	27.40	0.6 %
Worker's Comp-Maint Exp	1,859.78	3,732.00	1,872.22	50.2 %
Unemployment-Maint Exp	2,487.45	3,098.00	610.55	19.7 %
PERS Retirement-Maint Exp	7,504.34	7,194.00	(310.34)	-4.3 %
Health Ins-Maint Exp	18,137.15	18,137.10	(0.05)	0.0 %
VEBA-Maint Exp	1,940.00	1,940.00	0.00	
Outside Services/Maintenance	0.00	208.35	208.35	100.0 %
BRGC Supplies-Maint Exp	306.88	416.65	109.77	26.3 %
Discovery I Sup-Maint Exp	0.00	833.35	833.35	100.0 %
Discovery 2 Sup-Maint Exp	759.48	1,041.65	282.17	27.1 %
Evergreen Bldg Sup-Maint Exp	10.75	2,083.35	2,072.60	99.5 %
212 Cascade Ave Sup-Maint Exp	1,545.09	416.65	(1,128.44)	-270.8 %
Old Saloon Supplies-Maint Exp	0.00	416.65	416.65	100.0 %
Rigging Loft Sup-Maint Exp	1,879.28	625.00	(1,254.28)	-200.7 %
Cascade Business Park-Maint Exp	40.98	416.65	375.67	90.2 %
Skye Bldg Supplies-Maint Exp	414.05	2,083.35	1,669.30	80.1 %
Stev Ind Bldg Sup-Maint Exp	956.65	2,708.35	1,751.70	64.7 %
Tichenor Supplies-Maint Exp	3,655.60	6,250.00	2,594.40	41.5 %
Park Grnds Supplies-Maint Exp	3,318.41	3,333.35	14.94	0.4 %
21 Cascade Supplies-Maint Exp	0.00	83.35	83.35	100.0 %
Shop Bldg Supplies-Maint Exp	1,631.68	1,041.65	(590.03)	-56.6 %
Vacant Lands Sup-Maint Exp	53.70	83.35	29.65	35.6 %
Wind River Bus Park Sup-Maint	4,880.50	3,250.00	(1,630.50)	-50.2 %
Boat Launch Supplies-Maint Exp	0.00	416.65	416.65	100.0 %
Tools-Maint Exp	1,279.11	416.65	(862.46)	-207.0 %
Janitorial Supplies-Maint Exp	973.79	1,666.65	692.86	41.6 %
Fuel-Maint Exp	2,063.64	1,666.65	(396.99)	-23.8 %
Automotive-Maint Exp	1,847.82	416.65	(1,431.17)	-343.5 %
Uniforms-Maint Exp	677.22	416.65	(260.57)	-62.5 %
Machinery & Equipment - Maint Exp	505.01	541.65	36.64	6.8 %
Equip Rentals-Maint Exp	0.00	416.65	416.65	100.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	122,095.76	127,498.00	5,402.24	4.2 %

	<i>5 Months Ended May 31, 2021</i>	<i>5 Months Ended May 31, 2021 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	41,912.54	42,202.00	289.46	0.7 %
FICA-Administrative Expense	3,602.64	3,228.00	(374.64)	-11.6 %
Worker's Comp-Admin Expense	1,489.74	221.00	(1,268.74)	-574.1 %
Unemployment-Admin Expense	1,599.30	1,954.00	354.70	18.2 %
PERS Retirement-Admin Exp	5,436.06	5,473.00	36.94	0.7 %
Health Insur-Admin Expense	4,268.85	4,268.75	(0.10)	0.0 %
VEBA-Admin Expense	970.00	970.00	0.00	
Paid Family Medical Leave	314.94	0.00	(314.94)	
TOTAL SALARIES & BENEFITS-ADMIN	59,594.07	58,316.75	(1,277.32)	-2.2 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	975.00	3,333.35	2,358.35	70.8 %
Professional Serv-Gen Admin	34,855.00	35,416.65	561.65	1.6 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	35,830.00	38,750.00	2,920.00	7.5 %
G & A EXPENSES				
Legal Fees-G&A Exp	6,553.80	8,333.35	1,779.55	21.4 %
Legal Fees-G&A Exp-WRBP	288.00	208.35	(79.65)	-38.2 %
Office Supplies-G&A Exp	1,200.71	2,250.00	1,049.29	46.6 %
Equipment Rentals-G&A Exp	1,491.86	833.35	(658.51)	-79.0 %
Admin Travel-G&A Expense	0.00	950.00	950.00	100.0 %
Professional Develop-G&A Exp	470.00	2,000.00	1,530.00	76.5 %
Legal Advertising-G&A Expense	39.07	500.00	460.93	92.2 %
Marketing Advertising-G&A Exp	73.66	500.00	426.34	85.3 %
Membership/Dues-G&A Exp	2,319.16	3,200.00	880.84	27.5 %
Administrative-G&A Expense	9,164.28	1,250.00	(7,914.28)	-633.1 %
Marketing & Eco Dev-G&A Exp	0.00	41.65	41.65	100.0 %
Publications-G&A Exp	0.00	20.85	20.85	100.0 %
Postage-G&A Expense	116.95	250.00	133.05	53.2 %
Safety Program-G&A Expense	116.57	525.00	408.43	77.8 %
State Use Tax-G&A Exp	672.22	5,000.00	4,327.78	86.6 %
Telecommunications-G&A Expense	1,384.00	2,200.00	816.00	37.1 %
TOTAL G & A EXPENSES	23,890.28	28,062.55	4,172.27	14.9 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	2,304.00	4,160.00	1,856.00	44.6 %
Commissioners Salaries	4,787.00	4,275.00	(512.00)	-12.0 %
FICA-Commissioners	215.43	645.40	429.97	66.6 %
Health Ins - Commissioners	2,334.30	2,334.15	(0.15)	0.0 %
TOTAL COMMISSIONERS EXPENSES	9,640.73	11,414.55	1,773.82	15.5 %
NON-OPERATING EXPENSES				
Interest-WIB-Coyote Ridge	477.82	408.00	(69.82)	-17.1 %
Interest - WIB/EDC Line of Credit	2,501.83	2,406.65	(95.18)	-4.0 %
Interest-CTED-126 Cascade Ave	579.43	537.00	(42.43)	-7.9 %
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	10,203.00	13,995.65	3,792.65	27.1 %
TOTAL Expenditures	517,035.61	635,857.92	118,822.31	18.7 %
Excess of Revenue over Expenditures	470,297.99	(82,514.52)	552,812.51	670.0 %