

PORT OF SKAMANIA COUNTY

August 2022 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
September 20, 2022

Summary:

Total revenues for August were \$191,212.23 and expenditures were \$215,910.55, netting excess expenses over revenues in the amount of \$24,698.32.

August Operating Revenues are \$100,495.58 and Operating Expenses are \$171,031.86, netting \$70,536.28 in Operating expenses over Operating revenues.

August Non-Operating Revenue is \$90,716.65 and Non-operating Expenses are \$44,878.69, netting \$45,837.96 in Non-operating revenues over Non-operating expenses. (Grants, Loans, and Projects)

Cash Balance	August 2022	August 2021
Operating and Available for other Projects	\$ 1,405,044.93	\$1,177,278.24
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 151,029.20	\$ 148,046.00
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:	\$2,318,288.30	\$2,059,250.32

Budgeted Grants:

\$300,000 Ecology Integrative Planning Grant – \$83,796.60 was received in August. Total billed and received to date is \$161,992.14. The remaining billable amount is \$138,007.86.

Notable income in August:

- \$ 3,294.06 • Property tax was received
 - \$216,910.05 YTD representing 63.4% of the budgeted \$342,002.00.
- \$ 20,000.00 • Green Assets payments toward past due balance.
- \$ 3,500.00 • Skunk Bros – Final half of Fork Lift purchase

Notable expenses in August:

- \$ 106,031.00 • Enduris - Annual insurance premium
- \$ 5,954.25 • WIF – 126 Cascade Ave Semi-annual debt payment
- \$ 10,765.00 • WIF – Discovery 2 Semi-annual debt payment
- \$ 22,280.43 • Toyota RAV4 purchase
- \$ 656.95 • New accounting laptop
- \$ 3,119.00 • Annual MCEDD Dues
- \$ 2,133.75 • Maul, Foster, Alongi – Integrative Planning Grant

Delinquent Account Aging as of 09/12/2022:

	<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>
Green Assets			\$ 10,854.33			\$ 10,854.33
AQSC – Empress			\$ 18,385.16			\$ 18,385.16

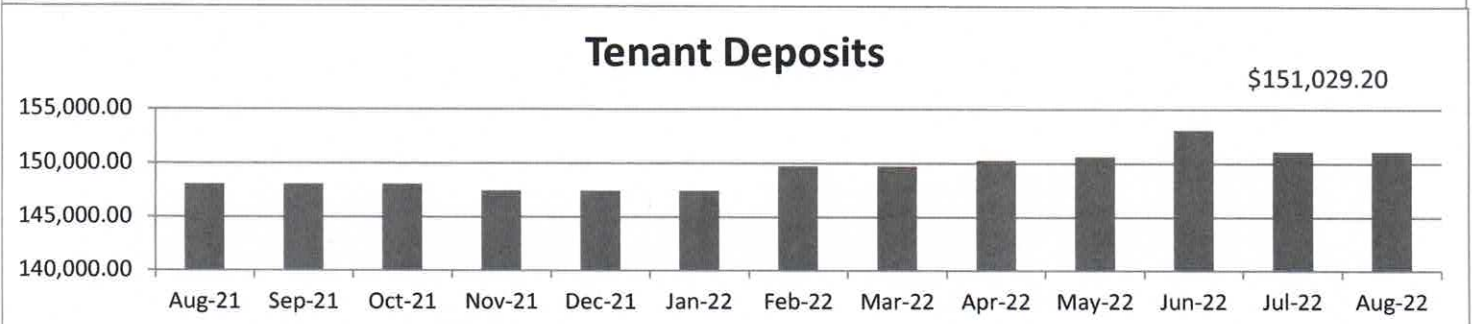
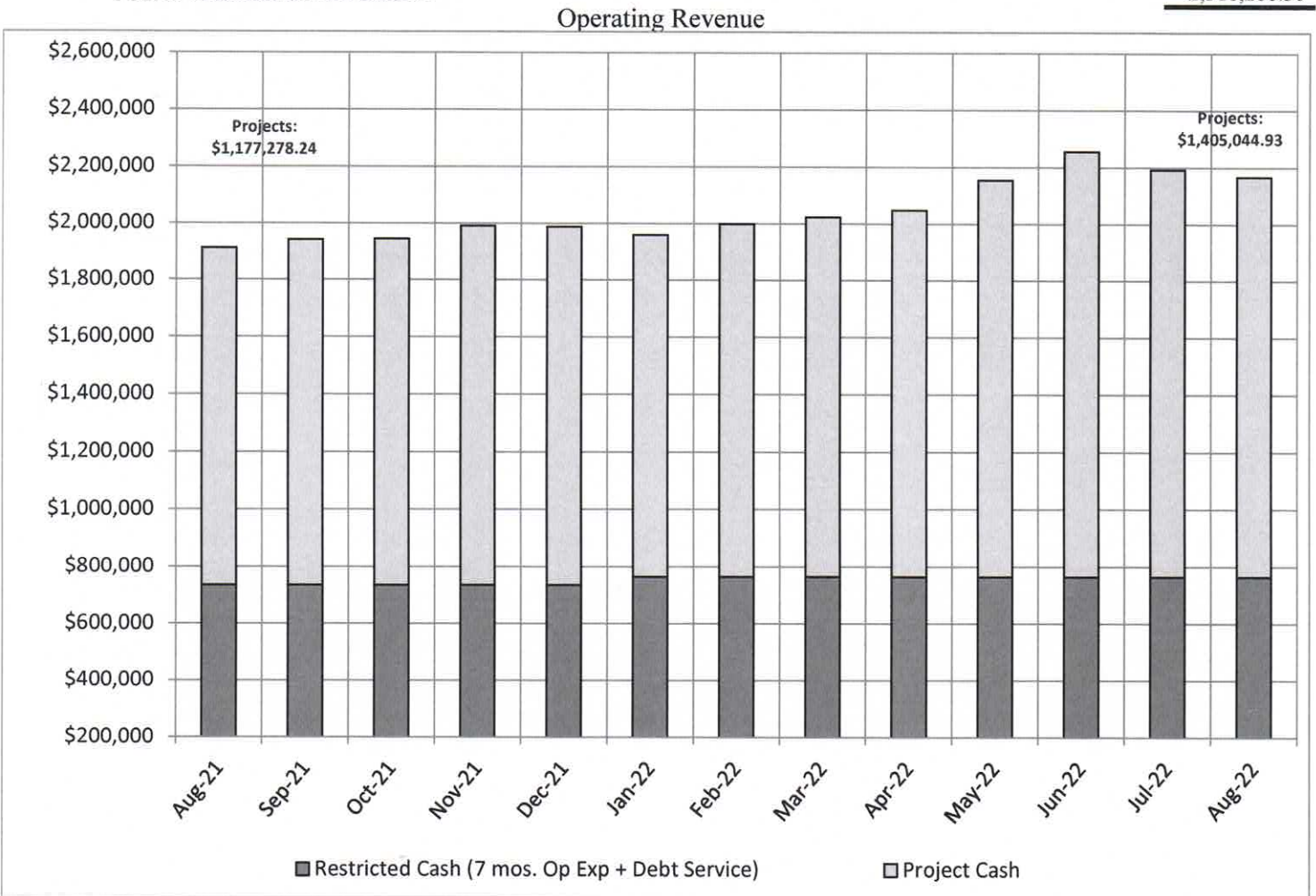
CASH REPORTS

Port of Skamania County

Statement of Assets & Liabilities

As of: August 31, 2022

Assets			
Current Assets			
General Checking - Umpqua Bank	214,575.66		
Money Market - Umpqua Bank	1,952,683.44		
TOTAL Operating Revenue			2,167,259.10
Tenant Deposits-Money Market	151,029.20		
TOTAL Tenant Deposits			151,029.20
TOTAL Assets			2,318,288.30
Fund Balance			
Net Assets	2,134,554.63		
Excess of Revenue over Expenditures	183,733.67		
TOTAL Fund Balance			2,318,288.30
TOTAL Liabilities & Fund Balance			2,318,288.30



STATEMENT OF REVENUES AND EXPENSES

YEAR TO DATE REPORTS

PAGES 2

Year to Date Actual vs. Budget Year to Date Summary

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

PAGE 4

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

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August - 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, August 2022 - current month, Consolidated by account

	<i>8 Month Ended August 31, 2022</i>	<i>8 Month Ended August 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	65,294.85	91,552.00	(26,257.15)
CAPITAL CONTRIBUTIONS (Grants)	191,233.19	317,350.00	(126,116.81)
PROPERTY REVENUES	640,091.58	529,965.64	110,125.94
OTHER MISC RENTAL/LEASE REV	79,025.50	67,016.64	12,008.86
NONREVENUE (Loans,other)	6,500.30	0.00	6,500.30
NON-OPERATING REVENUES	261,037.70	226,041.00	34,996.70
TOTAL Revenue	1,243,183.12	1,231,925.28	11,257.84
Expenditures			
MARINE TERMINAL EXPENSES	23,624.73	34,230.00	10,605.27
PROPERTY EXPENSES	444,523.38	465,957.73	21,434.35
NONEXPENSE (Loans,Proj,other)	348,421.69	621,648.64	273,226.95
GENERAL & ADMIN EXPENSES	216,859.96	224,520.73	7,660.77
COMMISSIONERS EXPENSES	14,931.38	18,348.64	3,417.26
NON-OPERATING EXPENSES	11,088.31	11,850.36	762.05
TOTAL Expenditures	1,059,449.45	1,376,556.10	317,106.65
Excess of Revenue over Expenditures	183,733.67	(144,630.82)	328,364.49

Port of Skamania County
August Monthly Statement of Revenue & Expenditures

	2022	2021	2020	2019	2018
Revenue					
MARINE TERMINAL REVENUES	0.00		0.00	5,220.55	3,977.61
CAPITAL CONTRIBUTIONS (Grants)	83,796.60	30,301.88	0.00	0.00	175,872.43
PROPERTY REVENUES	88,990.41	69,495.65	114,051.61	68,029.81	61,554.55
OTHER MISC RENTAL/LEASE REV	11,505.17	7,275.18	12,412.46	11,904.31	7,179.79
NONREVENUE (Loans,other)	0.00	0.00	0.00	0.00	0.00
NON-OPERATING REVENUES	6,920.05	4,325.94	3,516.22	11,400.18	7,460.79
TOTAL Revenue	191,212.23	111,398.65	129,980.29	96,554.85	256,045.17
Expenditures					
MARINE TERMINAL EXPENSES	4,795.70	2,493.07	245.68	2,898.49	1,907.04
PROPERTY EXPENSES	137,136.93	124,800.13	113,969.96	103,136.12	97,235.41
NONEXPENSE (Loans,Proj,other)	42,654.09	20,483.17	19,459.47	5,958.31	97,950.31
GENERAL & ADMIN EXPENSES	27,215.59	18,929.61	19,616.29	19,162.05	20,256.50
COMMISSIONERS EXPENSES	1,883.64	1,873.02	1,869.25	1,864.03	2,377.80
NON-OPERATING EXPENSES	2,224.60	475.53	459.66	0.00	0.93
TOTAL Expenditures	215,910.55	169,054.53	155,620.31	133,019.00	219,727.99
Excess of Revenue over Expenditures	(24,698.32)	(57,655.88)	(25,640.02)	(36,464.15)	36,317.18

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

	2022	2021	2020	2019	2018
Revenue					
MARINE TERMINAL REVENUES	65,294.85		5,782.31	25,841.15	21,868.06
CAPITAL CONTRIBUTIONS (Grants)	191,233.19	95,300.00	413,028.86	125,921.73	263,962.51
PROPERTY REVENUES	640,091.58	615,073.20	582,106.18	559,063.90	450,323.70
OTHER MISC RENTAL/LEASE REV	79,025.50	80,339.31	104,699.16	82,461.09	42,311.14
NONREVENUE (Loans,other)	6,500.30	5,536.00	3,730.00	63,150.00	2,505.00
NON-OPERATING REVENUES	261,037.70	492,066.94	197,965.34	211,551.37	209,844.96
TOTAL Revenue	1,243,183.12	1,288,315.45	1,307,311.85	1,067,989.24	990,815.37
Expenditures					
MARINE TERMINAL EXPENSES	23,624.73	7,590.06	3,818.37	16,382.17	13,580.05
PROPERTY EXPENSES	444,523.38	426,226.86	399,654.69	382,950.85	348,625.03
NONEXPENSE (Loans,Proj,other)	348,421.69	258,535.32	341,506.09	246,782.22	699,218.07
GENERAL & ADMIN EXPENSES	216,859.96	183,517.58	175,962.52	187,835.38	179,208.40
COMMISSIONERS EXPENSES	14,931.38	15,673.19	16,436.55	15,738.97	19,695.95
NON-OPERATING EXPENSES	11,088.31	14,566.66	16,963.38	14,443.13	17,262.28
TOTAL Expenditures	1,059,449.45	906,109.67	954,341.60	864,132.72	1,277,589.78
Excess of Revenue over Expenditures	183,733.67	382,205.78	352,970.25	203,856.52	(286,774.41)

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, August 2022 - current month

	<i>1 Month Ended</i> <i>August 31, 2022</i>		<i>8 Months Ended</i> <i>August 31, 2022</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	0.0 %	47,360.25	3.8 %
Other Docking Fees - 10% Admin	0.00	0.0 %	912.92	0.1 %
Dock Services Labor Reimb	0.00	0.0 %	6,644.00	0.5 %
Utility Reimbursement-Water	0.00	0.0 %	2,645.88	0.2 %
Utility Reimbursement-Refuse	0.00	0.0 %	7,731.80	0.6 %
TOTAL STEVENSON LANDING REVENUES	0.00	0.0 %	65,294.85	5.3 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	83,796.60	43.8 %	191,233.19	15.4 %
TOTAL PROJECT GRANT REVENUES	83,796.60	43.8 %	191,233.19	15.4 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	896.80	0.5 %	7,963.98	0.6 %
Rigging Loft-Elect Reimb	75.32	0.0 %	1,286.26	0.1 %
Tichenor Bldg-Sewer Reimb	1,744.32	0.9 %	15,257.47	1.2 %
Tichenor Bldg-Nat Gas Reimb	132.30	0.1 %	3,509.48	0.3 %
Beacon Rock-Prop Ins Reimb	323.51	0.2 %	1,941.06	0.2 %
Discovery 1-Prop Ins Reimb	1,299.34	0.7 %	6,067.53	0.5 %
Discovery 2-Prop Ins Reimb	756.34	0.4 %	6,050.72	0.5 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.2 %	2,582.00	0.2 %
Old Saloon-Prop Ins Reimb	81.67	0.0 %	653.36	0.1 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	383.44	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.0 %	653.36	0.1 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	0.8 %	12,611.28	1.0 %
Tichenor Bldg-Prop Ins Reimb	833.37	0.4 %	6,756.45	0.5 %
TOTAL PROPERTY LEASE USER CHARGES	8,056.65	4.2 %	65,716.39	5.3 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	4,675.24	2.4 %	28,051.44	2.3 %
Discovery I Building	15,215.94	8.0 %	45,889.91	3.7 %
Teitzel Building (Discovery 2)	9,749.69	5.1 %	79,115.23	6.4 %
Evergreen Building	3,915.75	2.0 %	31,326.00	2.5 %
212 SW Cascade Ave	100.00	0.1 %	800.00	0.1 %
Old Saloon Building	2,184.06	1.1 %	10,966.15	0.9 %
Rigging Loft (Red Barn)	746.75	0.4 %	5,974.00	0.5 %
Skye Bldg	1,367.99	0.7 %	13,203.51	1.1 %
River Point Bldg (Stev Ind)	23,140.18	12.1 %	199,407.83	16.0 %
Cascades Business Park - Ground lease	2,060.00	1.1 %	16,240.00	1.3 %
Park Rentals	589.00	0.3 %	2,019.00	0.2 %
TOTAL PROP LEASE REVENUE	63,744.60	33.3 %	432,993.07	34.8 %

*1 Month Ended
August 31, 2022*

*8 Months Ended
August 31, 2022*

TICHENOR LEASE REVENUE

Tichenor Suite #40	1,521.61	0.8 %	12,169.66	1.0 %
Tichenor Suite #45	2,106.21	1.1 %	19,940.03	1.6 %
Fiber Lease Revenue	180.00	0.1 %	1,440.00	0.1 %
Tichenor Suite #50	1,834.20	1.0 %	14,091.18	1.1 %
Tichenor Suite #60	683.61	0.4 %	8,703.36	0.7 %
Tichenor Suite #65	1,904.00	1.0 %	15,232.00	1.2 %
Tichenor Suite #70	1,777.59	0.9 %	14,014.33	1.1 %
Tichenor Suite #85	2,059.40	1.1 %	16,475.20	1.3 %
Tichenor Suite #90	1,107.69	0.6 %	7,197.56	0.6 %
Tichenor Suite #105	2,059.40	1.1 %	16,475.20	1.3 %
Tichenor Suite #110	1,955.45	1.0 %	15,643.60	1.3 %
TOTAL TICHENOR LEASE REVENUE	17,189.16	9.0 %	141,382.12	11.4 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	10,902.59	5.7 %	76,152.35	6.1 %
Misc Operating Revenue	602.58	0.3 %	2,873.15	0.2 %
TOTAL OTHER MISC LEASE REV	11,505.17	6.0 %	79,025.50	6.4 %

OTHER NONREVENUE

Tenant Security Deposits	0.00	0.0 %	6,500.30	0.5 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	6,500.30	0.5 %

NON-OPERATING REVENUES

Investment Interest-MMA	17.87	0.0 %	126.38	0.0 %
Property Tax Revenues	3,294.06	1.7 %	216,910.05	17.4 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	281.82	0.0 %
DNR PILT NAP/NRCA Rev	0.00	0.0 %	4,432.71	0.4 %
Private Timber Harvest Tax Rev	0.00	0.0 %	4,773.94	0.4 %
Leasehold Tax from State	0.00	0.0 %	3,749.59	0.3 %
Other Non-Operating Revenues	3,608.12	1.9 %	30,763.21	2.5 %
TOTAL NON-OPERATING REVENUES	6,920.05	3.6 %	261,037.70	21.0 %

TOTAL Revenue

	191,212.23	100.0 %	1,243,183.12	100.0 %
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*1 Month Ended
August 31, 2022*

*8 Months Ended
August 31, 2022*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	486.22	0.0 %
Supplies-Stev Landing	3.88	0.0 %	215.54	0.0 %
Util-Electricity-Stev Landing	118.91	0.1 %	845.96	0.1 %
Util-Water Exp-Stev Land	1,885.76	1.0 %	8,004.36	0.6 %
Util-Garbage Exp-Stev Land	2,787.15	1.5 %	14,072.65	1.1 %
TOTAL STEV LANDING EXPENSES	4,795.70	2.5 %	23,624.73	1.9 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	0.00	0.0 %	1,600.00	0.1 %
TOTAL OTHER PROPERTY LEASE OPS	0.00	0.0 %	1,600.00	0.1 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	12,435.72	6.5 %	98,920.41	8.0 %
FICA-Maint Exp	959.28	0.5 %	7,506.33	0.6 %
Worker's Comp-Maint Exp	0.00	0.0 %	4,499.35	0.4 %
Unemployment-Maint Exp	0.00	0.0 %	1,363.45	0.1 %
PERS Retirement-Maint Exp	1,175.94	0.6 %	9,775.85	0.8 %
Health Ins-Maint Exp	3,765.28	2.0 %	30,122.24	2.4 %
VEBA-Maint Exp	776.00	0.4 %	3,492.00	0.3 %
Discovery 1 Sup-Maint Exp	20.01	0.0 %	20.01	0.0 %
Discovery 2 Sup-Maint Exp	150.64	0.1 %	3,067.52	0.2 %
Evergreen Bldg Sup-Maint Exp	12.04	0.0 %	728.21	0.1 %
212 Cascade Ave Sup-Maint Exp	27.10	0.0 %	1,962.68	0.2 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	224.39	0.0 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	13.54	0.0 %
Stev Ind Bldg Sup-Maint Exp	181.97	0.1 %	7,445.56	0.6 %
Tichenor Supplies-Maint Exp	1,103.69	0.6 %	5,231.13	0.4 %
Park Grnds Supplies-Maint Exp	1,413.42	0.7 %	7,005.98	0.6 %
Shop Bldg Supplies-Maint Exp	45.84	0.0 %	1,586.67	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	651.00	0.3 %	5,545.00	0.4 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	87.87	0.0 %
Tools-Maint Exp	0.00	0.0 %	633.82	0.1 %
Janitorial Supplies-Maint Exp	558.28	0.3 %	2,193.64	0.2 %
Fuel-Maint Exp	911.38	0.5 %	5,336.78	0.4 %
Automotive-Maint Exp	89.96	0.0 %	2,133.60	0.2 %
Uniforms-Maint Exp	103.75	0.1 %	103.75	0.0 %
Machinery & Equipment - Maint Exp	27.45	0.0 %	2,776.82	0.2 %
Insurance-Property Maint Exp	106,031.00	55.5 %	106,031.00	8.5 %
TOTAL PROPERTY LEASE MAINT EXPENSES	130,439.75	68.2 %	307,843.40	24.8 %

*1 Month Ended
August 31, 2022*

*8 Months Ended
August 31, 2022*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	58.41	0.0 %	303.69	0.0 %
Rigging Loft-Water Exp	35.28	0.0 %	280.56	0.0 %
Tichenor-Water Exp	888.70	0.5 %	7,632.84	0.6 %
Park-Water Exp	1,088.12	0.6 %	6,115.03	0.5 %
212 Cascade-Electricity Exp	250.22	0.1 %	1,787.48	0.1 %
Rigging Loft-Electricity Exp	167.38	0.1 %	2,858.37	0.2 %
Tichenor Bldg-Electricity Exp	800.31	0.4 %	5,888.60	0.5 %
Electricity Exp-Parks & Grnds	187.44	0.1 %	1,455.21	0.1 %
Electricity-Unoccupied Fac	290.23	0.2 %	2,248.56	0.2 %
WRBP - Electricity Exp	229.58	0.1 %	1,527.20	0.1 %
212 Cascade Ave-Sewer Exp	127.48	0.1 %	825.12	0.1 %
Rigging Loft-Sewer Exp	101.27	0.1 %	798.91	0.1 %
Tichenor Bldg-Sewer Exp	1,730.05	0.9 %	14,777.13	1.2 %
Sewer Exp-Parks & Grounds	383.66	0.2 %	2,691.41	0.2 %
Garbage Exp-Parks & Grounds	226.85	0.1 %	1,074.65	0.1 %
Tichenor Bldg-Nat Gas Exp	132.20	0.1 %	2,879.74	0.2 %
TOTAL PROPERTY UTILITY EXPENSES	6,697.18	3.5 %	53,144.50	4.3 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	0.00	0.0 %	3,706.00	0.3 %
Leasehold Taxes Expense	0.00	0.0 %	78,229.48	6.3 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	81,935.48	6.6 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	5,567.77	2.9 %	11,055.16	0.9 %
WIB/EDC - Line of Credit	589.05	0.3 %	5,409.04	0.4 %
Capital Lease - Auto	22,280.43	11.7 %	25,010.64	2.0 %
Prin-WIB-Discovery 2	9,386.90	4.9 %	9,883.32	0.8 %
Prin-WIB-Coyote Ridge	0.00	0.0 %	18,947.00	1.5 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.66	5.4 %
TOTAL DEBT REDEMPTION-PRINCIPAL	37,824.15	19.8 %	137,971.82	11.1 %

GENERAL PROJECTS EXPENSES

Rigging Loft - Capital Repair	1,891.67	1.0 %	1,891.67	0.2 %
WATERFRONT DEV - SHORELINE ENHANCE	0.00	0.0 %	596.54	0.0 %
NB PARCEL 2 Cascades Bus Park	2,281.32	1.2 %	136,982.21	11.0 %
LANDING IMPROVEMENTS	0.00	0.0 %	4,587.50	0.4 %
TOTAL GENERAL PROJECTS EXPENSES	4,172.99	2.2 %	144,057.92	11.6 %

EQUIPMENT PURCHASES

Office Equipment Purchases	656.95	0.3 %	656.95	0.1 %
Equipment Purchase	0.00	0.0 %	65,735.00	5.3 %
TOTAL EQUIPMENT PURCHASES	656.95	0.3 %	66,391.95	5.3 %

*1 Month Ended
August 31, 2022*

*8 Months Ended
August 31, 2022*

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	8,728.18	4.6 %	69,825.59	5.6 %
FICA-Administrative Expense	733.10	0.4 %	5,933.90	0.5 %
Worker's Comp-Admin Expense	0.00	0.0 %	314.80	0.0 %
Unemployment-Admin Expense	0.00	0.0 %	64.34	0.0 %
PERS Retirement-Admin Exp	894.64	0.5 %	7,157.14	0.6 %
Health Insur-Admin Expense	884.84	0.5 %	7,078.72	0.6 %
VEBA-Admin Expense	388.00	0.2 %	1,746.00	0.1 %
Paid Family Medical Leave	0.00	0.0 %	762.39	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	11,628.76	6.1 %	92,882.88	7.5 %

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	200.00	0.1 %	1,600.00	0.1 %
Professional Serv-Gen Admin	7,818.59	4.1 %	74,708.72	6.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,018.59	4.2 %	76,308.72	6.1 %

G & A EXPENSES

Legal Fees-G&A Exp	1,574.00	0.8 %	16,488.00	1.3 %
Office Supplies-G&A Exp	490.88	0.3 %	1,087.67	0.1 %
Equipment - G&A Exp	87.86	0.0 %	0.00	0.0 %
Admin Travel-G&A Expense	1,294.43	0.7 %	2,499.90	0.2 %
Professional Develop-G&A Exp	425.00	0.2 %	4,346.70	0.3 %
Legal Advertising-G&A Expense	0.00	0.0 %	102.92	0.0 %
Marketing Advertising-G&A Exp	27.50	0.0 %	623.50	0.1 %
Membership/Dues-G&A Exp	3,119.00	1.6 %	8,025.82	0.6 %
Administrative-G&A Expense	344.77	0.2 %	2,881.05	0.2 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	50.00	0.0 %
Postage-G&A Expense	0.00	0.0 %	163.44	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 %	2,628.08	0.2 %
Telecommunications-G&A Expense	204.80	0.1 %	2,028.40	0.2 %
IT Expenses	0.00	0.0 %	6,625.11	0.5 %
TOTAL G & A EXPENSES	7,568.24	4.0 %	47,668.36	3.8 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	512.00	0.3 %	3,968.00	0.3 %
Commissioners Salaries	855.00	0.4 %	6,840.00	0.6 %
FICA-Commissioners	39.16	0.0 %	303.54	0.0 %
Health Ins - Commissioners	477.48	0.2 %	3,819.84	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,883.64	1.0 %	14,931.38	1.2 %

NON-OPERATING EXPENSES

Interest-WIB-Discovery 2	1,378.10	0.7 %	881.68	0.1 %
Interest-WIB-Coyote Ridge	0.00	0.0 %	253.56	0.0 %
Interest - WIB/EDC Line of Credit	460.02	0.2 %	3,686.40	0.3 %
Interest-CTED-126 Cascade Ave	386.48	0.2 %	853.34	0.1 %
Interest-CERB-Discovery 2	0.00	0.0 %	5,413.33	0.4 %
TOTAL NON-OPERATING EXPENSES	2,224.60	1.2 %	11,088.31	0.9 %

TOTAL Expenditures

	215,910.55	112.9 %	1,059,449.45	85.2 %
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Excess of Revenue over Expenditures

	(24,698.32)	-12.9 %	183,733.67	14.8 %
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Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, August 2022 - current month

	<i>8 Months Ended August 31, 2022</i>	<i>8 Months Ended August 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	47,360.25	64,883.00	(17,522.75)	-27.0 %
Other Docking Fees - 10% Admin	912.92	2,425.00	(1,512.08)	-62.4 %
Dock Services Labor Reimb	6,644.00	9,744.00	(3,100.00)	-31.8 %
Utility Reimbursement-Water	2,645.88	5,800.00	(3,154.12)	-54.4 %
Utility Reimbursement-Refuse	7,731.80	8,700.00	(968.20)	-11.1 %
TOTAL STEVENSON LANDING REVENUES	65,294.85	91,552.00	(26,257.15)	-28.7 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	191,233.19	317,350.00	(126,116.81)	-39.7 %
TOTAL PROJECT GRANT REVENUES	191,233.19	317,350.00	(126,116.81)	-39.7 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	7,963.98	10,000.00	(2,036.02)	-20.4 %
Rigging Loft-Elect Reimb	1,286.26	720.00	566.26	78.6 %
Tichenor Bldg-Sewer Reimb	15,257.47	17,200.00	(1,942.53)	-11.3 %
Tichenor Bldg-Nat Gas Reimb	3,509.48	3,200.00	309.48	9.7 %
Beacon Rock-Prop Ins Reimb	1,941.06	1,680.00	261.06	15.5 %
Discovery 1-Prop Ins Reimb	6,067.53	4,400.00	1,667.53	37.9 %
Discovery 2-Prop Ins Reimb	6,050.72	4,400.00	1,650.72	37.5 %
Evergreen Bldg-Prop Ins Reimb	2,582.00	2,528.00	54.00	2.1 %
Old Saloon-Prop Ins Reimb	653.36	322.00	331.36	102.9 %
Rigging Loft-Prop Ins Reimb	383.44	320.00	63.44	19.8 %
Skye Bldg-Prop Ins Reimb	653.36	640.00	13.36	2.1 %
Stev Ind Bldg-Prop Ins Reimb	12,611.28	11,200.00	1,411.28	12.6 %
Tichenor Bldg-Prop Ins Reimb	6,756.45	3,343.36	3,413.09	102.1 %
TOTAL PROPERTY LEASE USER CHARGES	65,716.39	59,953.36	5,763.03	9.6 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	28,051.44	20,226.00	7,825.44	38.7 %
Discovery I Building	45,889.91	38,328.00	7,561.91	19.7 %
Teitzel Building (Discovery 2)	79,115.23	64,856.00	14,259.23	22.0 %
Evergreen Building	31,326.00	29,636.64	1,689.36	5.7 %
212 SW Cascade Ave	800.00	800.00	0.00	
Old Saloon Building	10,966.15	10,375.00	591.15	5.7 %
Rigging Loft (Red Barn)	5,974.00	5,652.00	322.00	5.7 %
Skye Bldg	13,203.51	13,204.00	(0.49)	0.0 %
River Point Bldg (Stev Ind)	199,407.83	153,496.64	45,911.19	29.9 %
Cascades Business Park - Ground lease	16,240.00	16,000.00	240.00	1.5 %
Park Rentals	2,019.00	0.00	2,019.00	
TOTAL PROP LEASE REVENUE	432,993.07	352,574.28	80,418.79	22.8 %

	<i>8 Months Ended August 31, 2022</i>	<i>8 Months Ended August 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	12,169.66	11,512.64	657.02	5.7 %
Tichenor Suite #45	19,940.03	11,956.00	7,984.03	66.8 %
Fiber Lease Revenue	1,440.00	0.00	1,440.00	
Tichenor Suite #50	14,091.18	13,263.36	827.82	6.2 %
Tichenor Suite #60	8,703.36	7,214.00	1,489.36	20.6 %
Tichenor Suite #65	15,232.00	14,410.64	821.36	5.7 %
Tichenor Suite #70	14,014.33	11,523.36	2,490.97	21.6 %
Tichenor Suite #85	16,475.20	15,586.64	888.56	5.7 %
Tichenor Suite #90	7,197.56	3,121.36	4,076.20	130.6 %
Tichenor Suite #105	16,475.20	15,586.64	888.56	5.7 %
Tichenor Suite #110	15,643.60	13,263.36	2,380.24	17.9 %
TOTAL TICHENOR LEASE REVENUE	141,382.12	117,438.00	23,944.12	20.4 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	76,152.35	60,350.00	15,802.35	26.2 %
Misc Operating Revenue	2,873.15	6,666.64	(3,793.49)	-56.9 %
TOTAL OTHER MISC LEASE REV	79,025.50	67,016.64	12,008.86	17.9 %
OTHER NONREVENUE				
Tenant Security Deposits	6,500.30	0.00	6,500.30	
TOTAL OTHER NONREVENUE	6,500.30	0.00	6,500.30	
NON-OPERATING REVENUES				
Investment Interest-MMA	126.38	1,333.36	(1,206.98)	-90.5 %
Property Tax Revenues	216,910.05	212,041.00	4,869.05	2.3 %
PILT Fish & Wildlife Tax Rev	281.82	0.00	281.82	
DNR PILT NAP/NRCA Rev	4,432.71	666.64	3,766.07	564.9 %
Private Timber Harvest Tax Rev	4,773.94	11,333.36	(6,559.42)	-57.9 %
Leasehold Tax from State	3,749.59	666.64	3,082.95	462.5 %
Other Non-Operating Revenues	30,763.21	0.00	30,763.21	
TOTAL NON-OPERATING REVENUES	261,037.70	226,041.00	34,996.70	15.5 %
TOTAL Revenue	1,243,183.12	1,231,925.28	11,257.84	0.9 %

	<i>8 Months Ended August 31, 2022</i>	<i>8 Months Ended August 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEV 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	845.96	900.00	54.04	6.0 %
Util-Water Exp-Stev Land	8,004.36	14,340.00	6,335.64	44.2 %
Util-Garbage Exp-Stev Land	14,072.65	18,990.00	4,917.35	25.9 %
TOTAL STEV LANDING EXPENSES	23,624.73	34,230.00	10,605.27	31.0 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	1,600.00	800.00	(800.00)	-100.0 %
TOTAL OTHER PROPERTY LEASE OPS	1,600.00	800.00	(800.00)	-100.0 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	98,920.41	99,651.36	730.95	0.7 %
Overtime-Maint Exp	0.00	5,087.00	5,087.00	100.0 %
FICA-Maint Exp	7,506.33	8,018.64	512.31	6.4 %
Worker's Comp-Maint Exp	4,499.35	5,517.00	1,017.65	18.4 %
Unemployment-Maint Exp	1,363.45	5,722.50	4,359.05	76.2 %
PERS Retirement-Maint Exp	9,775.85	9,818.00	42.15	0.4 %
Health Ins-Maint Exp	30,122.24	30,122.00	(0.24)	0.0 %
VEBA-Maint Exp	3,492.00	3,104.00	(388.00)	-12.5 %
Outside Services/Maintenance	0.00	333.36	333.36	100.0 %
BRGC Supplies-Maint Exp	0.00	666.64	666.64	100.0 %
Discovery I Sup-Maint Exp	20.01	1,333.36	1,313.35	98.5 %
Discovery 2 Sup-Maint Exp	3,067.52	1,666.64	(1,400.88)	-84.1 %
Evergreen Bldg Sup-Maint Exp	728.21	3,333.36	2,605.15	78.2 %
212 Cascade Ave Sup-Maint Exp	1,962.68	666.64	(1,296.04)	-194.4 %
Old Saloon Supplies-Maint Exp	0.00	666.64	666.64	100.0 %
Rigging Loft Sup-Maint Exp	224.39	1,000.00	775.61	77.6 %
Skye Bldg Supplies-Maint Exp	13.54	3,333.36	3,319.82	99.6 %
Stev Ind Bldg Sup-Maint Exp	7,445.56	5,409.11	(2,036.45)	-37.6 %
Tichenor Supplies-Maint Exp	5,231.13	9,666.64	4,435.51	45.9 %
Park Grnds Supplies-Maint Exp	7,005.98	11,333.36	4,327.38	38.2 %
21 Cascade Supplies-Maint Exp	0.00	133.36	133.36	100.0 %
Shop Bldg Supplies-Maint Exp	1,586.67	1,666.64	79.97	4.8 %
Vacant Lands Sup-Maint Exp	35.80	133.36	97.56	73.2 %
Wind River Bus Park Sup-Maint	5,545.00	5,200.00	(345.00)	-6.6 %
Cascades Bus Park Sup-Maint	0.00	666.64	666.64	100.0 %
Boat Launch Supplies-Maint Exp	87.87	666.64	578.77	86.8 %
Tools-Maint Exp	633.82	666.64	32.82	4.9 %
Janitorial Supplies-Maint Exp	2,193.64	2,666.64	473.00	17.7 %
Fuel-Maint Exp	5,336.78	3,666.64	(1,670.14)	-45.5 %
Automotive-Maint Exp	2,133.60	666.64	(1,466.96)	-220.1 %
Uniforms-Maint Exp	103.75	666.64	562.89	84.4 %
Machinery & Equipment - Maint Exp	2,776.82	866.64	(1,910.18)	-220.4 %
Equip Rentals-Maint Exp	0.00	666.64	666.64	100.0 %
Insurance-Property Maint Exp	106,031.00	101,368.00	(4,663.00)	-4.6 %
TOTAL PROPERTY LEASE MAINT EXPENSES	307,843.40	326,150.73	18,307.33	5.6 %

	<i>8 Months Ended August 31, 2022</i>	<i>8 Months Ended August 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	303.69	666.64	362.95	54.4 %
Rigging Loft-Water Exp	280.56	356.64	76.08	21.3 %
Tichenor-Water Exp	7,632.84	10,466.64	2,833.80	27.1 %
Park-Water Exp	6,115.03	8,400.00	2,284.97	27.2 %
212 Cascade-Electricity Exp	1,787.48	1,885.36	97.88	5.2 %
Rigging Loft-Electricity Exp	2,858.37	2,300.00	(558.37)	-24.3 %
Tichenor Bldg-Electricity Exp	5,888.60	10,000.00	4,111.40	41.1 %
Electricity Exp-Parks & Grnds	1,455.21	2,200.00	744.79	33.9 %
Electricity-Unoccupied Fac	2,248.56	2,020.00	(228.56)	-11.3 %
WRBP - Electricity Exp	1,527.20	1,333.36	(193.84)	-14.5 %
212 Cascade Ave-Sewer Exp	825.12	2,400.00	1,574.88	65.6 %
Rigging Loft-Sewer Exp	798.91	933.36	134.45	14.4 %
Tichenor Bldg-Sewer Exp	14,777.13	20,000.00	5,222.87	26.1 %
Sewer Exp-Parks & Grounds	2,691.41	3,600.00	908.59	25.2 %
Garbage Exp-Parks & Grounds	1,074.65	2,350.00	1,275.35	54.3 %
Tichenor Bldg-Nat Gas Exp	2,879.74	3,255.00	375.26	11.5 %
TOTAL PROPERTY UTILITY EXPENSES	53,144.50	72,167.00	19,022.50	26.4 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	3,706.00	0.00	(3,706.00)	
Leasehold Taxes Expense	78,229.48	66,840.00	(11,389.48)	-17.0 %
TOTAL OTHER PROPERTY EXPENSES	81,935.48	66,840.00	(15,095.48)	-22.6 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	11,055.16	11,052.00	(3.16)	0.0 %
WIB/EDC - Line of Credit	5,409.04	5,404.64	(4.40)	-0.1 %
Capital Lease - Auto	25,010.64	3,121.00	(21,889.64)	-701.4 %
Prin-WIB-Discovery 2	9,883.32	9,229.00	(654.32)	-7.1 %
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	137,971.82	115,298.64	(22,673.18)	-19.7 %
GENERAL PROJECTS EXPENSES				
Rigging Loft - Capital Repair	1,891.67	45,000.00	43,108.33	95.8 %
Riverpoint - Capital Repair	0.00	10,000.00	10,000.00	100.0 %
WATERFRONT DEV - SHORELINE ENHANC	596.54	0.00	(596.54)	
NB PARCEL 2 Cascades Bus Park	136,982.21	375,000.00	238,017.79	63.5 %
LANDING IMPROVEMENTS	4,587.50	17,350.00	12,762.50	73.6 %
TOTAL GENERAL PROJECTS EXPENSES	144,057.92	447,350.00	303,292.08	67.8 %
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 %

	<i>8 Months Ended August 31, 2022</i>	<i>8 Months Ended August 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	69,825.59	69,825.36	(0.23)	0.0 %
FICA-Administrative Expense	5,933.90	5,341.36	(592.54)	-11.1 %
Worker's Comp-Admin Expense	314.80	353.25	38.45	10.9 %
Unemployment-Admin Expense	64.34	3,465.00	3,400.66	98.1 %
PERS Retirement-Admin Exp	7,157.14	7,606.64	449.50	5.9 %
Health Insur-Admin Expense	7,078.72	7,078.64	(0.08)	0.0 %
VEBA-Admin Expense	1,746.00	1,552.00	(194.00)	-12.5 %
Paid Family Medical Leave	762.39	0.00	(762.39)	
TOTAL SALARIES & BENEFITS-ADMIN	92,882.88	95,222.25	2,339.37	2.5 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	1,600.00	4,000.00	2,400.00	60.0 %
Professional Serv-Gen Admin	74,708.72	62,548.64	(12,160.08)	-19.4 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	76,308.72	66,548.64	(9,760.08)	-14.7 %
G & A EXPENSES				
Legal Fees-G&A Exp	16,488.00	16,666.64	178.64	1.1 %
Legal Fees-G&A Exp-WRBP	0.00	1,000.00	1,000.00	100.0 %
Office Supplies-G&A Exp	1,087.67	3,600.00	2,512.33	69.8 %
Equipment - G&A Exp	0.00	666.64	666.64	100.0 %
Admin Travel-G&A Expense	2,499.90	8,000.00	5,500.10	68.8 %
Professional Develop-G&A Exp	4,346.70	2,500.00	(1,846.70)	-73.9 %
Legal Advertising-G&A Expense	102.92	800.00	697.08	87.1 %
Marketing Advertising-G&A Exp	623.50	6,666.64	6,043.14	90.6 %
Membership/Dues-G&A Exp	8,025.82	7,825.00	(200.82)	-2.6 %
Administrative-G&A Expense	2,881.05	1,300.00	(1,581.05)	-121.6 %
Marketing & Eco Dev-G&A Exp	50.00	66.64	16.64	25.0 %
Publications-G&A Exp	0.00	50.00	50.00	100.0 %
Postage-G&A Expense	163.44	375.00	211.56	56.4 %
Safety Program-G&A Expense	117.77	900.00	782.23	86.9 %
State Use Tax-G&A Exp	2,628.08	7,500.00	4,871.92	65.0 %
Miscellaneous G & A Exp	0.00	66.64	66.64	100.0 %
Telecommunications-G&A Expense	2,028.40	3,100.00	1,071.60	34.6 %
IT Expenses	6,625.11	1,666.64	(4,958.47)	-297.5 %
TOTAL G & A EXPENSES	47,668.36	62,749.84	15,081.48	24.0 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	3,968.00	6,656.00	2,688.00	40.4 %
Commissioners Salaries	6,840.00	6,840.00	0.00	
FICA-Commissioners	303.54	1,032.64	729.10	70.6 %
Health Ins - Commissioners	3,819.84	3,820.00	0.16	0.0 %
TOTAL COMMISSIONERS EXPENSES	14,931.38	18,348.64	3,417.26	18.6 %
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	881.68	1,536.00	654.32	42.6 %
Interest-WIB-Coyote Ridge	253.56	354.00	100.44	28.4 %
Interest - WIB/EDC Line of Credit	3,686.40	3,691.36	4.96	0.1 %
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	11,088.31	11,850.36	762.05	6.4 %
TOTAL Expenditures	1,059,449.45	1,376,556.10	317,106.65	23.0 %
Excess of Revenue over Expenditures	183,733.67	(144,630.82)	328,364.49	227.0 %