

PORT OF SKAMANIA COUNTY

June 2023 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
July 18, 2023

Summary:

Total revenues for June were \$161,784.44 and expenditures were \$142,288.58, netting excess revenues over expenses in the amount of \$19,495.86.

June Operating Revenues are \$109,106.50 and Operating Expenses are \$82,200.97, netting \$26,905.53 in Operating revenues over Operating expenses.

June Non-Operating Revenue is \$52,677.94 and Non-operating Expenses are \$60,087.61, netting \$7,409.67 in Non-operating expenses over Non-operating revenues. (Grants, Loans, and Projects)

<u>Cash Balance</u>	<u>June 2023</u>	<u>June 2022</u>
Operating and Available for other Projects	\$ 1,845,149.62	\$1,494,035.05
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 150,461.22	\$ 153,029.20
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:	\$2,795,228.17	\$2,409,278.42

Budgeted Grants:

\$300,000 Ecology Integrative Planning Grant – \$234,551.14 has been received to date. The next billing will be sent in July

Notable income in June:

- \$ 41,201.18 • Property tax was received
 - \$214,443.67 YTD representing 60.4% of the budgeted \$355,302.00.
- \$ 840.00 • Iron Ranger (over night parking fees)
- \$ 8,629.48 • LGIP Earnings – June
- \$ 2,786.97 • Private Timber Harvest Tax

Notable expenses in June:

- \$ 8,660.47 • Riverpoint 5-year Fire sprinkler service
- \$ 2,517.09 • Bob's Welding - Dump Truck and Red Truck repairs
- \$ 17,921.28 • Grade Werks – Cascades Business Park rock crushing
- \$ 2,237.50 • Maul Foster – IPG – Cascades Business Park
- \$ 27,678.90 • Ballard Marine – Boat launch dock repairs

Delinquent Account Aging as of 07/11/2023:

	<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 Payment Plan – Current on all billings to date.						
Rachele Rice – Heal	\$ 193.76	\$ 193.76				\$ 387.52
Skamania Acupuncture	\$ 2,084.84	\$ 2,084.64				\$ 4,171.48
Skunk Bros	\$ 3,736.71	\$ 3,844.60				\$ 7,581.31

CASH REPORTS

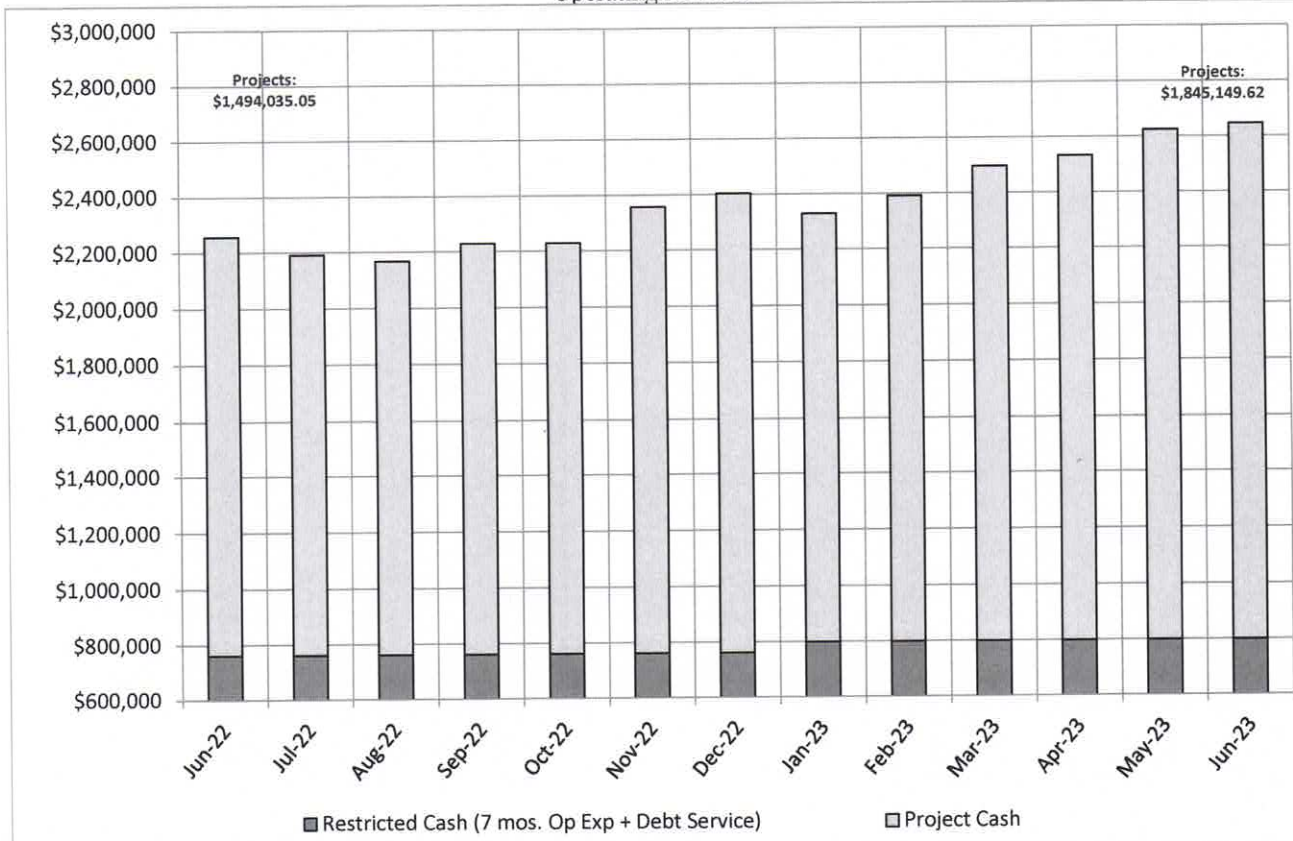
Port of Skamania County

Statement of Assets & Liabilities

As of: June 30, 2023

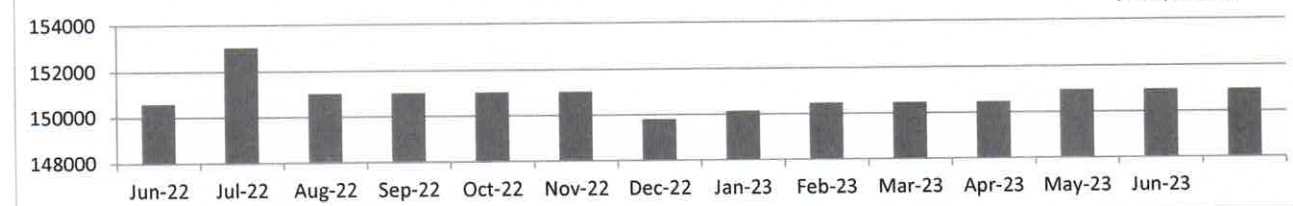
Assets			
Current Assets			
General Checking - Umpqua Bank	439,864.83		
Money Market - Umpqua Bank	177,754.46		
LGIP Investment	2,026,647.66		
TOTAL Operating Revenue			<u>2,644,266.95</u>
Tenant Deposits-Money Market	<u>150,961.22</u>		
TOTAL Tenant Deposits			<u>150,961.22</u>
TOTAL Assets			<u>2,795,228.17</u>
Liabilities			
Current Liabilities			
Unemployment Payable	<u>173.38</u>		
TOTAL Current Liabilities			<u>173.38</u>
TOTAL Liabilities			<u>173.38</u>
Fund Balance			
Net Assets	2,554,084.99		
Excess of Revenue over Expenditures	<u>240,969.80</u>		
TOTAL Fund Balance			<u>2,795,054.79</u>
TOTAL Liabilities & Fund Balance			<u>2,795,228.17</u>

Operating Revenue



Tenant Deposits

\$150,961.22



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

PAGE 4

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

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June - 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, June 2023 - current month, Consolidated by account

	<i>6 Month Ended June 30, 2023</i>	<i>6 Month Ended June 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	35,644.67	57,335.00	(21,690.33)
CAPITAL CONTRIBUTIONS (Grants)	48,202.25	0.00	48,202.25
PROPERTY REVENUES	566,467.53	428,508.48	137,959.05
OTHER MISC RENTAL/LEASE REV	111,718.89	54,406.98	57,311.91
NONREVENUE (Loans,other)	500.00	0.00	500.00
NON-OPERATING REVENUES	278,742.56	219,626.02	59,116.54
TOTAL Revenue	1,041,275.90	759,876.48	281,399.42
Expenditures			
MARINE TERMINAL EXPENSES	7,177.13	14,807.50	7,630.37
PROPERTY EXPENSES	316,058.22	306,280.10	(9,778.12)
NONEXPENSE (Loans,Proj,other)	312,370.22	437,394.98	125,024.76
GENERAL & ADMIN EXPENSES	144,703.37	175,092.44	30,389.07
COMMISSIONERS EXPENSES	10,861.85	13,734.48	2,872.63
NON-OPERATING EXPENSES	9,135.31	14,049.48	4,914.17
TOTAL Expenditures	800,306.10	961,358.98	161,052.88
Excess of Revenue over Expenditures	240,969.80	(201,482.50)	442,452.30

Port of Skamania County
June Monthly Statement of Revenue & Expenditures

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	0.00	6,580.26	0.00	0.00	3,121.80
CAPITAL CONTRIBUTIONS (Grants)	0.00	78,195.54	0.00	60,706.03	0.00
PROPERTY REVENUES	88,575.75	72,508.01	67,449.88	101,186.71	74,860.99
OTHER MISC RENTAL/LEASE REV	20,530.75	8,091.94	8,131.09	13,933.00	8,088.80
Other NON-OP REVENUE (Loans,Sec Dep,other)	0.00	2,736.00	1,586.00	0.00	0.00
NON-OPERATING REVENUES	52,677.94	65,317.78	5,513.81	5,680.38	5,384.94
TOTAL Revenue	161,784.44	233,429.53	82,680.78	181,506.12	91,456.53
Expenditures					
MARINE TERMINAL EXPENSES	2,937.63	5,374.86	580.67	244.45	3,819.13
PROPERTY EXPENSES	54,685.94	34,610.71	33,970.57	24,806.40	26,589.03
NON-OP EXPENSE (Loans,Proj,other)	58,258.96	66,877.74	26,423.59	51,119.19	6,441.43
GENERAL & ADMIN EXPENSES	22,698.19	19,583.90	19,480.51	19,483.92	23,277.97
COMMISSIONERS EXPENSES	1,879.21	1,883.65	2,148.62	3,236.71	1,726.23
NON-OPERATING EXPENSES	1,828.65	472.08	2,618.57	462.76	0.00
TOTAL Expenditures	142,288.58	128,802.94	85,222.53	99,353.43	61,853.79
Excess of Revenue over Expenditures	19,495.86	104,626.59	(2,541.75)	82,152.69	29,602.74

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

	2023	2022	2021	2020	2019
Revenue					
MARINE TERMINAL REVENUES	35,644.67	54,637.81	0.00	5,782.31	8,158.03
CAPITAL CONTRIBUTIONS (Grants)	48,202.25	107,436.59	64,998.12	409,990.85	125,921.73
PROPERTY REVENUES	566,467.53	478,104.32	458,506.67	387,774.15	411,789.03
OTHER MISC RENTAL/LEASE REV	111,718.89	59,268.27	59,451.26	84,264.11	55,400.10
Other NON-OP REVENUE (Loans,Sec Dep,other)	500.00	6,500.30	1,836.00	3,430.00	63,150.00
NON-OPERATING REVENUES	278,742.56	246,209.93	485,222.33	190,703.68	200,190.10
TOTAL Revenue	1,041,275.90	952,157.22	1,070,014.38	1,081,945.10	864,608.99
Expenditures					
MARINE TERMINAL EXPENSES	7,177.13	12,271.49	2,514.68	3,166.95	9,170.96
PROPERTY EXPENSES	316,058.22	247,348.77	243,418.73	224,083.63	218,351.53
NON-OP EXPENSE (Loans,Proj,other)	312,370.22	239,788.18	192,918.95	267,263.16	221,506.32
GENERAL & ADMIN EXPENSES	144,703.37	158,551.91	138,794.86	131,552.57	143,718.50
COMMISSIONERS EXPENSES	10,861.85	11,164.09	11,789.35	12,560.27	11,735.33
NON-OPERATING EXPENSES	9,135.31	8,308.99	12,821.57	12,216.40	13,256.26
TOTAL Expenditures	800,306.10	677,433.43	602,258.14	650,842.98	617,738.90
Excess of Revenue over Expenditures	240,969.80	274,723.79	467,756.24	431,102.12	246,870.09

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

	<i>6 Months Ended June 30, 2023</i>	<i>6 Months Ended June 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	29,789.25	37,346.50	(7,557.25)	-20.2 %
Other Docking Fees - 10% Admin	374.49	1,817.00	(1,442.51)	-79.4 %
Dock Services Labor Reimb	1,736.00	4,872.00	(3,136.00)	-64.4 %
Utility Reimbursement-Water	644.03	5,320.00	(4,675.97)	-87.9 %
Utility Reimbursement-Refuse	3,100.90	7,979.50	(4,878.60)	-61.1 %
TOTAL STEVENSON LANDING REVENUES	35,644.67	57,335.00	(21,690.33)	-37.8 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	48,202.25	0.00	48,202.25	
TOTAL PROJECT GRANT REVENUES	48,202.25	0.00	48,202.25	
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	6,290.56	5,700.00	590.56	10.4 %
Rigging Loft-Elect Reimb	1,279.13	750.00	529.13	70.6 %
Tichenor Bldg-Sewer Reimb	9,823.41	10,950.00	(1,126.59)	-10.3 %
Tichenor Bldg-Nat Gas Reimb	4,375.78	2,089.98	2,285.80	109.4 %
Beacon Rock-Prop Ins Reimb	1,294.04	1,120.00	174.04	15.5 %
Discovery 1-Prop Ins Reimb	4,087.02	4,350.00	(262.98)	-6.0 %
Discovery 2-Prop Ins Reimb	3,781.70	4,200.00	(418.30)	-10.0 %
Evergreen Bldg-Prop Ins Reimb	1,936.50	1,890.00	46.50	2.5 %
Old Saloon-Prop Ins Reimb	490.02	450.00	40.02	8.9 %
Rigging Loft-Prop Ins Reimb	287.58	300.00	(12.42)	-4.1 %
Skye Bldg-Prop Ins Reimb	490.02	450.00	40.02	8.9 %
Stev Ind Bldg-Prop Ins Reimb	8,767.98	8,550.00	217.98	2.5 %
Tichenor Bldg-Prop Ins Reimb	5,756.56	4,200.00	1,556.56	37.1 %
TOTAL PROPERTY LEASE USER CHARGES	48,660.30	44,999.98	3,660.32	8.1 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	20,327.96	14,025.00	6,302.96	44.9 %
Discovery I Building	90,446.15	38,052.00	52,394.15	137.7 %
Teitzel Building (Discovery 2)	65,593.34	56,133.00	9,460.34	16.9 %
Evergreen Building	25,444.56	23,494.50	1,950.06	8.3 %
212 SW Cascade Ave	600.00	600.00	0.00	
Old Saloon Building	7,146.34	6,946.46	199.88	2.9 %
Rigging Loft (Red Barn)	4,852.38	4,480.50	371.88	8.3 %
Skye Bldg	9,889.24	8,208.00	1,681.24	20.5 %
River Point Bldg (Stev Ind)	150,364.92	125,250.48	25,114.44	20.1 %
Cascades Business Park - Ground lease	12,483.60	12,360.00	123.60	1.0 %
Park Rentals	1,360.00	0.00	1,360.00	
Wind River Business Park	20,465.11	0.00	20,465.11	
TOTAL PROP LEASE REVENUE	408,973.60	289,549.94	119,423.66	41.2 %

	<i>6 Months Ended June 30, 2023</i>	<i>6 Months Ended June 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	7,946.81	9,127.02	(1,180.21)	-12.9 %
Tichenor Suite #45	10,216.61	9,478.02	738.59	7.8 %
Fiber Lease Revenue	1,080.00	0.00	1,080.00	
Tichenor Suite #50	12,266.84	10,514.52	1,752.32	16.7 %
Tichenor Suite #60	7,945.02	5,718.48	2,226.54	38.9 %
Tichenor Suite #65	12,372.18	11,424.00	948.18	8.3 %
Tichenor Suite #70	11,307.71	7,467.48	3,840.23	51.4 %
Tichenor Suite #85	13,381.98	12,356.52	1,025.46	8.3 %
Tichenor Suite #90	6,228.01	3,783.48	2,444.53	64.6 %
Tichenor Suite #105	13,381.98	12,356.52	1,025.46	8.3 %
Tichenor Suite #110	12,706.49	11,732.52	973.97	8.3 %
TOTAL TICHENOR LEASE REVENUE	108,833.63	93,958.56	14,875.07	15.8 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	61,885.78	49,407.00	12,478.78	25.3 %
Misc Operating Revenue	49,833.11	4,999.98	44,833.13	896.7 %
TOTAL OTHER MISC LEASE REV	111,718.89	54,406.98	57,311.91	105.3 %
OTHER NONREVENUE				
Tenant Security Deposits	500.00	0.00	500.00	
TOTAL OTHER NONREVENUE	500.00	0.00	500.00	
NON-OPERATING REVENUES				
Investment Interest-MMA	45,696.20	1,000.02	44,696.18	4469.5 %
Property Tax Revenues	214,443.67	209,626.00	4,817.67	2.3 %
DNR PILT NAP/NRCA Rev	5,374.74	0.00	5,374.74	
Private Timber Harvest Tax Rev	11,010.13	8,500.02	2,510.11	29.5 %
Leasehold Tax from State	1,565.83	499.98	1,065.85	213.2 %
Other Non-Operating Revenues	651.99	0.00	651.99	
TOTAL NON-OPERATING REVENUES	278,742.56	219,626.02	59,116.54	26.9 %
TOTAL Revenue	1,041,275.90	759,876.48	281,399.42	37.0 %

	<i>6 Months Ended June 30, 2023</i>	<i>6 Months Ended June 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	140.65	0.00	(140.65)	
Supplies-Stev Landing	64.97	0.00	(64.97)	
Util-Electricity-Stev Landing	782.82	750.00	(32.82)	-4.4 %
Util-Water Exp-Stev Land	3,303.69	6,078.00	2,774.31	45.6 %
Util-Garbage Exp-Stev Land	2,885.00	7,979.50	5,094.50	63.8 %
TOTAL STEVE LANDING EXPENSES	7,177.13	14,807.50	7,630.37	51.5 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	800.00	800.00	0.00	
TOTAL OTHER PROPERTY LEASE OPS	800.00	800.00	0.00	
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	79,439.00	96,900.00	17,461.00	18.0 %
Overtime-Maint Exp	63.00	3,825.00	3,762.00	98.4 %
FICA-Maint Exp	6,255.29	7,705.00	1,449.71	18.8 %
Worker's Comp-Maint Exp	2,923.36	5,068.50	2,145.14	42.3 %
Unemployment-Maint Exp	134.41	207.50	73.09	35.2 %
PERS Retirement-Maint Exp	8,137.24	10,640.00	2,502.76	23.5 %
Health Ins-Maint Exp	25,046.16	31,281.00	6,234.84	19.9 %
VEBA-Maint Exp	2,328.00	3,492.00	1,164.00	33.3 %
Outside Services/Maintenance	0.00	250.02	250.02	100.0 %
BRGC Supplies-Maint Exp	0.00	499.98	499.98	100.0 %
Discovery 1 Sup-Maint Exp	123.76	1,000.02	876.26	87.6 %
Discovery 2 Sup-Maint Exp	1,638.35	2,500.02	861.67	34.5 %
Evergreen Bldg Sup-Maint Exp	21.52	2,500.02	2,478.50	99.1 %
212 Cascade Ave Sup-Maint Exp	78.12	1,500.00	1,421.88	94.8 %
Old Saloon Supplies-Maint Exp	606.84	499.98	(106.86)	-21.4 %
Rigging Loft Sup-Maint Exp	1,024.01	750.00	(274.01)	-36.5 %
Skye Bldg Supplies-Maint Exp	78.59	2,500.02	2,421.43	96.9 %
Stev Ind Bldg Sup-Maint Exp	10,513.90	3,250.02	(7,263.88)	-223.5 %
Tichenor Supplies-Maint Exp	1,742.36	7,500.00	5,757.64	76.8 %
Park Grnds Supplies-Maint Exp	12,321.64	7,500.00	(4,821.64)	-64.3 %
21 Cascade Supplies-Maint Exp	0.00	100.02	100.02	100.0 %
Shop Bldg Supplies-Maint Exp	1,037.05	1,750.02	712.97	40.7 %
Vacant Lands Sup-Maint Exp	35.80	100.02	64.22	64.2 %
Wind River Bus Park Sup-Maint	3,772.00	4,000.02	228.02	5.7 %
Cascades Bus Park Sup-Maint	0.00	499.98	499.98	100.0 %
Boat Launch Supplies-Maint Exp	0.00	499.98	499.98	100.0 %
Tools-Maint Exp	276.62	1,249.98	973.36	77.9 %
Janitorial Supplies-Maint Exp	919.00	1,999.98	1,080.98	54.0 %
Fuel-Maint Exp	2,029.81	3,000.00	970.19	32.3 %
Automotive-Maint Exp	4,517.52	1,300.02	(3,217.50)	-247.5 %
Uniforms-Maint Exp	258.48	499.98	241.50	48.3 %
Machinery & Equipment - Maint Exp	794.86	1,750.02	955.16	54.6 %
Equip Rentals-Maint Exp	0.00	499.98	499.98	100.0 %
Insurance-Property Maint Exp	212.00	0.00	(212.00)	
TOTAL PROPERTY LEASE MAINT EXPENSES	166,328.69	206,619.08	40,290.39	19.5 %

	<i>6 Months Ended June 30, 2023</i>	<i>6 Months Ended June 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	223.44	282.00	58.56	20.8 %
Rigging Loft-Water Exp	220.48	240.00	19.52	8.1 %
Tichenor-Water Exp	5,146.44	5,855.00	708.56	12.1 %
Park-Water Exp	4,473.86	5,855.00	1,381.14	23.6 %
Discovery 1-Electricity Exp	48,684.35	8,120.00	(40,564.35)	-499.6 %
212 Cascade-Electricity Exp	1,825.85	1,874.00	48.15	2.6 %
Rigging Loft-Electricity Exp	2,842.51	1,874.00	(968.51)	-51.7 %
Tichenor Bldg-Electricity Exp	4,737.25	5,154.00	416.75	8.1 %
Electricity Exp-Parks & Grnds	1,191.75	1,640.00	448.25	27.3 %
WRBP - Electricity Exp	929.30	1,500.00	570.70	38.0 %
212 Cascade Ave-Sewer Exp	687.29	655.00	(32.29)	-4.9 %
Rigging Loft-Sewer Exp	683.57	700.02	16.45	2.3 %
Tichenor Bldg-Sewer Exp	10,861.69	11,711.00	849.31	7.3 %
Sewer Exp-Parks & Grounds	2,207.02	2,108.00	(99.02)	-4.7 %
Garbage Exp-Parks & Grounds	972.61	937.00	(35.61)	-3.8 %
Tichenor Bldg-Nat Gas Exp	4,381.77	2,108.00	(2,273.77)	-107.9 %
TOTAL PROPERTY UTILITY EXPENSES	90,069.18	50,613.02	(39,456.16)	-78.0 %
OTHER PROPERTY EXPENSES				
Leasehold Taxes Expense	58,860.35	48,248.00	(10,612.35)	-22.0 %
TOTAL OTHER PROPERTY EXPENSES	58,860.35	48,248.00	(10,612.35)	-22.0 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	5,606.34	5,637.00	30.66	0.5 %
WIB/EDC - Line of Credit	4,156.67	4,176.48	19.81	0.5 %
Prin-WIB-Discovery 2	9,379.18	9,414.50	35.32	0.4 %
Prin-CERB-Discovery 2	67,666.67	67,667.00	0.33	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	86,808.86	86,894.98	86.12	0.1 %
GENERAL PROJECTS EXPENSES				
Riverpoint - Capital Repair	0.00	20,000.00	20,000.00	100.0 %
NB PARCEL 2 Cascades Bus Park	76,920.78	75,000.00	(1,920.78)	-2.6 %
Capital Repairs-Maintenance	0.00	7,500.00	7,500.00	100.0 %
Wind River Business Park	348.00	0.00	(348.00)	
Wind River Business Park - Waterline Prj	14,815.51	0.00	(14,815.51)	
TOTAL GENERAL PROJECTS EXPENSES	92,084.29	102,500.00	10,415.71	10.2 %
BOAT LAUNCH EXPENSES				
Boat Launch Proj Exp	99,180.93	200,000.00	100,819.07	50.4 %
TOTAL BOAT LAUNCH EXPENSES	99,180.93	200,000.00	100,819.07	50.4 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	3,640.78	4,000.00	359.22	9.0 %
Office Furniture Purchase	0.00	4,000.00	4,000.00	100.0 %
Equipment Purchase	30,655.36	40,000.00	9,344.64	23.4 %
TOTAL EQUIPMENT PURCHASES	34,296.14	48,000.00	13,703.86	28.5 %

	<i>6 Months Ended June 30, 2023</i>	<i>6 Months Ended June 30, 2023 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	54,982.20	54,982.02	(0.18)	0.0 %
FICA-Administrative Expense	4,598.58	4,206.00	(392.58)	-9.3 %
Worker's Comp-Admin Expense	232.77	256.50	23.73	9.3 %
Unemployment-Admin Expense	74.22	95.50	21.28	22.3 %
PERS Retirement-Admin Exp	5,649.60	5,712.50	62.90	1.1 %
Health Insur-Admin Expense	5,820.60	5,892.48	71.88	1.2 %
VEBA-Admin Expense	1,164.00	1,164.00	0.00	
Paid Family Medical Leave	689.30	600.00	(89.30)	-14.9 %
TOTAL SALARIES & BENEFITS-ADMIN	73,211.27	72,909.00	(302.27)	-0.4 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	1,500.00	4,000.02	2,500.02	62.5 %
Professional Serv-Gen Admin	47,118.54	50,118.48	2,999.94	6.0 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	48,618.54	54,118.50	5,499.96	10.2 %
G & A EXPENSES				
Legal Fees-G&A Exp	5,908.00	12,499.98	6,591.98	52.7 %
Legal Fees-G&A Exp-WRBP	0.00	250.02	250.02	100.0 %
Office Supplies-G&A Exp	1,026.36	2,700.00	1,673.64	62.0 %
Equipment - G&A Exp	2,294.01	499.98	(1,794.03)	-358.8 %
Admin Travel-G&A Expense	1,876.31	5,000.00	3,123.69	62.5 %
Professional Develop-G&A Exp	240.00	2,000.00	1,760.00	88.0 %
Legal Advertising-G&A Expense	15.00	600.00	585.00	97.5 %
Marketing Advertising-G&A Exp	675.00	4,999.98	4,324.98	86.5 %
Membership/Dues-G&A Exp	5,563.63	3,325.00	(2,238.63)	-67.3 %
Administrative-G&A Expense	2,195.56	1,000.02	(1,195.54)	-119.6 %
Marketing & Eco Dev-G&A Exp	0.00	49.98	49.98	100.0 %
Postage-G&A Expense	126.00	250.00	124.00	49.6 %
Safety Program-G&A Expense	255.68	650.00	394.32	60.7 %
State Use Tax-G&A Exp	788.46	5,000.00	4,211.54	84.2 %
Miscellaneous G & A Exp	0.00	49.98	49.98	100.0 %
Telecommunications-G&A Expense	1,828.80	1,500.00	(328.80)	-21.9 %
IT Expenses	80.75	7,690.00	7,609.25	98.9 %
TOTAL G & A EXPENSES	22,873.56	48,064.94	25,191.38	52.4 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	2,688.00	4,992.00	2,304.00	46.2 %
Commissioners Salaries	5,130.00	5,130.00	0.00	
FICA-Commissioners	205.61	774.48	568.87	73.5 %
Health Ins - Commissioners	2,838.24	2,838.00	(0.24)	0.0 %
TOTAL COMMISSIONERS EXPENSES	10,861.85	13,734.48	2,872.63	20.9 %
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	1,385.82	1,350.50	(35.32)	-2.6 %
Interest - WIB/EDC Line of Credit	2,664.91	2,644.98	(19.93)	-0.8 %
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 %
Election Expense	0.00	5,000.00	5,000.00	100.0 %
TOTAL NON-OPERATING EXPENSES	9,135.31	14,049.48	4,914.17	35.0 %
TOTAL Expenditures	800,306.10	961,358.98	161,052.88	16.8 %
Excess of Revenue over Expenditures	240,969.80	(201,482.50)	442,452.30	219.6 %

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

	<i>1 Month Ended</i> <i>June 30, 2023</i>		<i>6 Months Ended</i> <i>June 30, 2023</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	0.0 %	29,789.25	2.9 %
Other Docking Fees - 10% Admin	0.00	0.0 %	374.49	0.0 %
Dock Services Labor Reimb	0.00	0.0 %	1,736.00	0.2 %
Utility Reimbursement-Water	0.00	0.0 %	644.03	0.1 %
Utility Reimbursement-Refuse	0.00	0.0 %	3,100.90	0.3 %
TOTAL STEVENSON LANDING REVENUES	0.00	0.0 %	35,644.67	3.4 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	48,202.25	4.6 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	48,202.25	4.6 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	840.44	0.5 %	6,290.56	0.6 %
Rigging Loft-Elect Reimb	101.49	0.1 %	1,279.13	0.1 %
Tichenor Bldg-Sewer Reimb	1,789.55	1.1 %	9,823.41	0.9 %
Tichenor Bldg-Nat Gas Reimb	442.36	0.3 %	4,375.78	0.4 %
Beacon Rock-Prop Ins Reimb	323.51	0.2 %	1,294.04	0.1 %
Discovery 1-Prop Ins Reimb	681.17	0.4 %	4,087.02	0.4 %
Discovery 2-Prop Ins Reimb	0.00	0.0 %	3,781.70	0.4 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.2 %	1,936.50	0.2 %
Old Saloon-Prop Ins Reimb	163.34	0.1 %	490.02	0.0 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	287.58	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.1 %	490.02	0.0 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	0.9 %	8,767.98	0.8 %
Tichenor Bldg-Prop Ins Reimb	1,589.71	1.0 %	5,756.56	0.6 %
TOTAL PROPERTY LEASE USER CHARGES	7,845.25	4.8 %	48,660.30	4.7 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	5,081.99	3.1 %	20,327.96	2.0 %
Discovery I Building	13,744.95	8.5 %	90,446.15	8.7 %
Teitzel Building (Discovery 2)	10,014.48	6.2 %	65,593.34	6.3 %
Evergreen Building	4,240.76	2.6 %	25,444.56	2.4 %
212 SW Cascade Ave	100.00	0.1 %	600.00	0.1 %
Old Saloon Building	1,470.77	0.9 %	7,146.34	0.7 %
Rigging Loft (Red Barn)	808.73	0.5 %	4,852.38	0.5 %
Skye Bldg	1,731.54	1.1 %	9,889.24	0.9 %
River Point Bldg (Stev Ind)	25,060.82	15.5 %	150,364.92	14.4 %
Cascades Business Park - Ground lease	2,121.80	1.3 %	12,483.60	1.2 %
Park Rentals	890.00	0.6 %	1,360.00	0.1 %
Wind River Business Park	0.00	0.0 %	20,465.11	2.0 %
TOTAL PROP LEASE REVENUE	65,265.84	40.3 %	408,973.60	39.3 %

*1 Month Ended
June 30, 2023*

*6 Months Ended
June 30, 2023*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	265.21	0.2 %	7,946.81	0.8 %
Tichenor Suite #45	595.19	0.4 %	10,216.61	1.0 %
Fiber Lease Revenue	180.00	0.1 %	1,080.00	0.1 %
Tichenor Suite #50	2,085.28	1.3 %	12,266.84	1.2 %
Tichenor Suite #60	740.35	0.5 %	7,945.02	0.8 %
Tichenor Suite #65	2,062.03	1.3 %	12,372.18	1.2 %
Tichenor Suite #70	2,144.11	1.3 %	11,307.71	1.1 %
Tichenor Suite #85	2,230.33	1.4 %	13,381.98	1.3 %
Tichenor Suite #90	814.08	0.5 %	6,228.01	0.6 %
Tichenor Suite #105	2,230.33	1.4 %	13,381.98	1.3 %
Tichenor Suite #110	2,117.75	1.3 %	12,706.49	1.2 %
TOTAL TICHENOR LEASE REVENUE	15,464.66	9.6 %	108,833.63	10.5 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	10,057.54	6.2 %	61,885.78	5.9 %
Misc Operating Revenue	10,473.21	6.5 %	49,833.11	4.8 %
TOTAL OTHER MISC LEASE REV	20,530.75	12.7 %	111,718.89	10.7 %
OTHER NONREVENUE				
Tenant Security Deposits	0.00	0.0 %	500.00	0.0 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	500.00	0.0 %
NON-OPERATING REVENUES				
Investment Interest-MMA	8,632.18	5.3 %	45,696.20	4.4 %
Property Tax Revenues	41,201.18	25.5 %	214,443.67	20.6 %
DNR PILT NAP/NRCA Rev	0.00	0.0 %	5,374.74	0.5 %
Private Timber Harvest Tax Rev	2,786.97	1.7 %	11,010.13	1.1 %
Leasehold Tax from State	0.00	0.0 %	1,565.83	0.2 %
Other Non-Operating Revenues	57.61	0.0 %	651.99	0.1 %
TOTAL NON-OPERATING REVENUES	52,677.94	32.6 %	278,742.56	26.8 %
TOTAL Revenue	161,784.44	100.0 %	1,041,275.90	100.0 %

*1 Month Ended
June 30, 2023*

*6 Months Ended
June 30, 2023*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	140.65	0.0 %
Supplies-Stev Landing	33.12	0.0 %	64.97	0.0 %
Util-Electricity-Stev Landing	138.25	0.1 %	782.82	0.1 %
Util-Water Exp-Stev Land	1,412.01	0.9 %	3,303.69	0.3 %
Util-Garbage Exp-Stev Land	1,354.25	0.8 %	2,885.00	0.3 %
TOTAL STEV LANDING EXPENSES	2,937.63	1.8 %	7,177.13	0.7 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	800.00	0.5 %	800.00	0.1 %
TOTAL OTHER PROPERTY LEASE OPS	800.00	0.5 %	800.00	0.1 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	17,126.00	10.6 %	79,439.00	7.6 %
Overtime-Maint Exp	0.00	0.0 %	63.00	0.0 %
FICA-Maint Exp	1,483.53	0.9 %	6,255.29	0.6 %
Worker's Comp-Maint Exp	0.00	0.0 %	2,923.36	0.3 %
Unemployment-Maint Exp	0.00	0.0 %	134.41	0.0 %
PERS Retirement-Maint Exp	1,661.97	1.0 %	8,137.24	0.8 %
Health Ins-Maint Exp	4,174.36	2.6 %	25,046.16	2.4 %
VEBA-Maint Exp	388.00	0.2 %	2,328.00	0.2 %
Discovery 1 Sup-Maint Exp	0.00	0.0 %	123.76	0.0 %
Discovery 2 Sup-Maint Exp	155.23	0.1 %	1,638.35	0.2 %
Evergreen Bldg Sup-Maint Exp	21.52	0.0 %	21.52	0.0 %
212 Cascade Ave Sup-Maint Exp	0.00	0.0 %	78.12	0.0 %
Old Saloon Supplies-Maint Exp	0.00	0.0 %	606.84	0.1 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	1,024.01	0.1 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	78.59	0.0 %
Stev Ind Bldg Sup-Maint Exp	9,018.99	5.6 %	10,513.90	1.0 %
Tichenor Supplies-Maint Exp	158.42	0.1 %	1,742.36	0.2 %
Park Grnds Supplies-Maint Exp	624.17	0.4 %	12,321.64	1.2 %
Shop Bldg Supplies-Maint Exp	166.29	0.1 %	1,037.05	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	0.00	0.0 %	3,772.00	0.4 %
Tools-Maint Exp	185.28	0.1 %	276.62	0.0 %
Janitorial Supplies-Maint Exp	158.72	0.1 %	919.00	0.1 %
Fuel-Maint Exp	51.75	0.0 %	2,029.81	0.2 %
Automotive-Maint Exp	2,586.84	1.6 %	4,517.52	0.4 %
Uniforms-Maint Exp	0.00	0.0 %	258.48	0.0 %
Machinery & Equipment - Maint Exp	35.21	0.0 %	794.86	0.1 %
Insurance-Property Maint Exp	0.00	0.0 %	212.00	0.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	37,996.28	23.5 %	166,328.69	16.0 %

*1 Month Ended
June 30, 2023*

*6 Months Ended
June 30, 2023*

PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	40.00	0.0 %	223.44	0.0 %
Rigging Loft-Water Exp	37.04	0.0 %	220.48	0.0 %
Tichenor-Water Exp	831.94	0.5 %	5,146.44	0.5 %
Park-Water Exp	776.31	0.5 %	4,473.86	0.4 %
Discovery 1-Electricity Exp	9,609.45	5.9 %	48,684.35	4.7 %
212 Cascade-Electricity Exp	176.67	0.1 %	1,825.85	0.2 %
Rigging Loft-Electricity Exp	225.53	0.1 %	2,842.51	0.3 %
Tichenor Bldg-Electricity Exp	794.98	0.5 %	4,737.25	0.5 %
Electricity Exp-Parks & Grnds	219.03	0.1 %	1,191.75	0.1 %
WRBP - Electricity Exp	140.57	0.1 %	929.30	0.1 %
212 Cascade Ave-Sewer Exp	120.18	0.1 %	687.29	0.1 %
Rigging Loft-Sewer Exp	116.46	0.1 %	683.57	0.1 %
Tichenor Bldg-Sewer Exp	1,773.03	1.1 %	10,861.69	1.0 %
Sewer Exp-Parks & Grounds	406.77	0.3 %	2,207.02	0.2 %
Garbage Exp-Parks & Grounds	179.70	0.1 %	972.61	0.1 %
Tichenor Bldg-Nat Gas Exp	442.00	0.3 %	4,381.77	0.4 %
TOTAL PROPERTY UTILITY EXPENSES	15,889.66	9.8 %	90,069.18	8.6 %
OTHER PROPERTY EXPENSES				
Leasehold Taxes Expense	0.00	0.0 %	58,860.35	5.7 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	58,860.35	5.7 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,606.34	0.5 %
WIB/EDC - Line of Credit	694.10	0.4 %	4,156.67	0.4 %
Prin-WIB-Discovery 2	9,379.18	5.8 %	9,379.18	0.9 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.67	6.5 %
TOTAL DEBT REDEMPTION-PRINCIPAL	10,073.28	6.2 %	86,808.86	8.3 %
GENERAL PROJECTS EXPENSES				
NB PARCEL 2 Cascades Bus Park	20,158.78	12.5 %	76,920.78	7.4 %
Wind River Business Park	348.00	0.2 %	348.00	0.0 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	14,815.51	1.4 %
TOTAL GENERAL PROJECTS EXPENSES	20,506.78	12.7 %	92,084.29	8.8 %
BOAT LAUNCH EXPENSES				
Boat Launch Proj Exp	27,678.90	17.1 %	99,180.93	9.5 %
TOTAL BOAT LAUNCH EXPENSES	27,678.90	17.1 %	99,180.93	9.5 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	0.0 %	3,640.78	0.3 %
Equipment Purchase	0.00	0.0 %	30,655.36	2.9 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	34,296.14	3.3 %

*1 Month Ended
June 30, 2023*

*6 Months Ended
June 30, 2023*

SALARIES & BENEFITS-ADMIN

Salaries-Administrative Exp	9,163.70	5.7 %	54,982.20	5.3 %
FICA-Administrative Expense	766.44	0.5 %	4,598.58	0.4 %
Worker's Comp-Admin Expense	0.00	0.0 %	232.77	0.0 %
Unemployment-Admin Expense	0.00	0.0 %	74.22	0.0 %
PERS Retirement-Admin Exp	952.10	0.6 %	5,649.60	0.5 %
Health Insur-Admin Expense	970.10	0.6 %	5,820.60	0.6 %
VEBA-Admin Expense	194.00	0.1 %	1,164.00	0.1 %
Paid Family Medical Leave	0.00	0.0 %	689.30	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,046.34	7.4 %	73,211.27	7.0 %

OUTSIDE SERVICES-GEN & ADMIN

Auditing-Gen & Admin	100.00	0.1 %	1,500.00	0.1 %
Professional Serv-Gen Admin	7,853.09	4.9 %	47,118.54	4.5 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	7,953.09	4.9 %	48,618.54	4.7 %

G & A EXPENSES

Legal Fees-G&A Exp	64.00	0.0 %	5,908.00	0.6 %
Office Supplies-G&A Exp	153.11	0.1 %	1,026.36	0.1 %
Equipment - G&A Exp	0.00	0.0 %	2,294.01	0.2 %
Admin Travel-G&A Expense	1,398.67	0.9 %	1,876.31	0.2 %
Professional Develop-G&A Exp	0.00	0.0 %	240.00	0.0 %
Legal Advertising-G&A Expense	0.00	0.0 %	15.00	0.0 %
Marketing Advertising-G&A Exp	62.50	0.0 %	675.00	0.1 %
Membership/Dues-G&A Exp	399.71	0.2 %	5,563.63	0.5 %
Administrative-G&A Expense	224.77	0.1 %	2,195.56	0.2 %
Postage-G&A Expense	126.00	0.1 %	126.00	0.0 %
Safety Program-G&A Expense	0.00	0.0 %	255.68	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	788.46	0.1 %
Telecommunications-G&A Expense	270.00	0.2 %	1,828.80	0.2 %
IT Expenses	0.00	0.0 %	80.75	0.0 %
TOTAL G & A EXPENSES	2,698.76	1.7 %	22,873.56	2.2 %

COMMISSIONER'S EXPENSES

Commissioners Mtg Comp	512.00	0.3 %	2,688.00	0.3 %
Commissioners Salaries	855.00	0.5 %	5,130.00	0.5 %
FICA-Commissioners	39.17	0.0 %	205.61	0.0 %
Health Ins - Commissioners	473.04	0.3 %	2,838.24	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,879.21	1.2 %	10,861.85	1.0 %

NON-OPERATING EXPENSES

Interest-WIB-Discovery 2	1,385.82	0.9 %	1,385.82	0.1 %
Interest - WIB/EDC Line of Credit	442.83	0.3 %	2,664.91	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	347.91	0.0 %
Interest-CERB-Discovery 2	0.00	0.0 %	4,736.67	0.5 %
TOTAL NON-OPERATING EXPENSES	1,828.65	1.1 %	9,135.31	0.9 %

TOTAL Expenditures

	142,288.58	87.9 %	800,306.10	76.9 %
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Excess of Revenue over Expenditures

	19,495.86	12.1 %	240,969.80	23.1 %
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