

PORT OF SKAMANIA COUNTY

November 2024 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
December 17, 2024

Summary:

In November the Port show a positive cash flow of \$832,060.03. The Port sold property located at 505 Evergreen, North Bonneville for a net sales price of \$746,890.46, which contributed to the large cash flow. General operation cash flow for November was \$85,169.57.

Our year-to-date operating income continues to be steady with \$1,267,205.39 in which surpasses operating expenses of \$1,025,033.43. This resulted in a positive operating performance of \$242,171.96, which is better than budgeted.

Cascades Business Park Grants:

Department of Commerce Grant - \$970,000, this grant is secured and will be used to pay for the Cascades Business Park infrastructure construction.

Department of Ecology Clean up Grant - \$107,000 was approved on October 21,2024. Maul, Foster, Alongi have been secured as project managers, clean up work is expected to be completed by the first week of April 2025, with grant close out schedule by June 30, 2025.

We are working to secure the following grants:

EPA Grant - \$959,752 – This is a federal appropriation for infrastructure construction at Cascades Business Park. The direct appropriation is coming through EPA and we’re working through their process (staff is working on the revisions to the application that were requested by EPA).

Notable income November

- \$ 43,949.40 ◇ Property tax received
 - ◇ The 2024 budgeted property tax revenue in \$364,851.
 - Year to date is \$286,449.85 which is 78.5%
- \$ 11,499.98 ◇ LGIP interest income
- \$ 746,890.46 ◇ Sale of Building located at 505 Evergreen, North Bonneville
- \$ 120.25 ◇ DNR Interest

Notable expenses November

- \$ 1,698.41 ◇ Concrete for Office basement floor
- \$ 1,044.30 ◇ Noxious Weed Treatment
- \$ 2,713.00 ◇ PBS Engineering - Cascades Business Park
- \$ 1,037.02 ◇ Network Solutions, WEDA, Gorge Tech Alliance annual dues

Delinquent Account Aging as of 12/12/2024:

	Current	30 days	31-90 days	91-180 days	Over 180 days	Total
ALL TENANTS ARE CURRENT!!						
Skamania Acupuncture					\$	2,500.00

Skamania Acupuncture continues to pay their remaining balance.

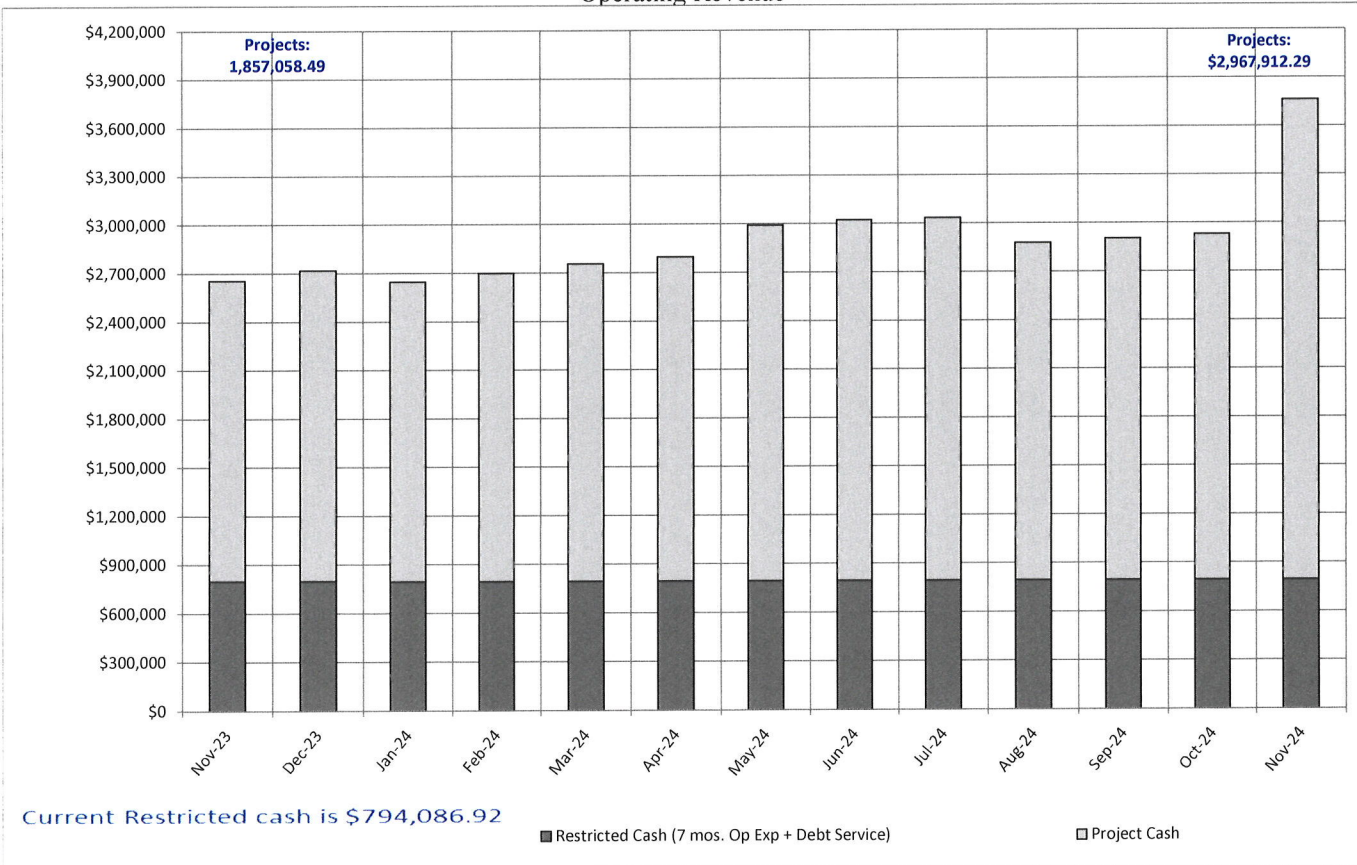
Port of Skamania County

Statement of Assets & Liabilities

As of: November 30, 2024

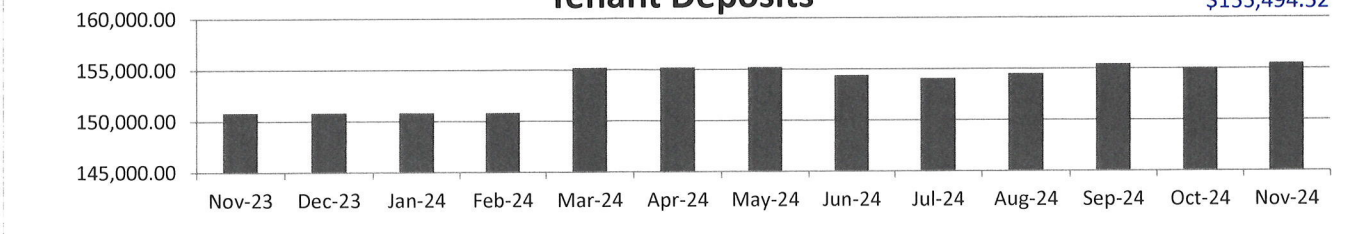
Assets		
Current Assets		
General Checking - Umpqua Bank	268,410.12	
Money Market - Umpqua Bank	28,223.57	
LGIP Investment	3,465,365.52	
TOTAL Operating Revenue		3,761,999.21
LGIP - Tenant Deposits	155,494.52	
TOTAL Tenant Deposits		155,494.52
TOTAL Assets		3,917,493.73
Liabilities		
Current Liabilities		
WA CARES PAYABLE	330.23	
TOTAL Current Liabilities		330.23
TOTAL Liabilities		330.23
Fund Balance		
Net Assets	2,869,482.51	
Excess of Revenue over Expenditures	1,047,680.99	
TOTAL Fund Balance		3,917,163.50
TOTAL Liabilities & Fund Balance		3,917,493.73

Operating Revenue



Tenant Deposits

\$155,494.52



STATEMENT OF REVENUES AND EXPENSES

2024 MONTH END REPORTS

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Month end Actual vs. Budget Month end Summary

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

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*November
– Detailed Statement of Revenue & Expenditures*

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Month end Actual vs. Budget Fiscal year end Detail

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, November 2024 - current month, Consolidated by account

	<i>11 Month Ended November 30, 2024</i>	<i>11 Month Ended November 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	23,786.16	50,172.00	(26,385.84)
CAPITAL CONTRIBUTIONS (Grants)	81,480.93	980,000.00	(898,519.07)
PROPERTY REVENUES	1,046,377.16	781,762.76	264,614.40
OTHER MISC RENTAL/LEASE REV	115,561.14	89,069.63	26,491.51
NONREVENUE (Loans,other)	8,174.52	0.00	8,174.52
NON-OPERATING REVENUES	1,189,554.03	388,526.63	801,027.40
TOTAL Revenue	2,464,933.94	2,289,531.02	175,402.92
Expenditures			
MARINE TERMINAL EXPENSES	11,704.01	16,845.00	5,140.99
PROPERTY EXPENSES	721,187.60	731,184.71	9,997.11
NONEXPENSE (Loans,Proj,other)	377,859.53	1,442,696.00	1,064,836.47
GENERAL & ADMIN EXPENSES	269,100.80	322,807.06	53,706.26
COMMISSIONERS EXPENSES	23,041.02	30,033.63	6,992.61
NON-OPERATING EXPENSES	14,359.99	6,790.00	(7,569.99)
TOTAL Expenditures	1,417,252.95	2,550,356.40	1,133,103.45
Excess of Revenue over Expenditures	1,047,680.99	(260,825.38)	1,308,506.37

Port of Skamania County
November Monthly Statement of Revenue & Expenditures

	2024	2023	2022	2021	2020
Revenue					
MARINE TERMINAL REVENUES	0.00	2,195.87	4,747.97	654.12	0.00
CAPITAL CONTRIBUTIONS (Grants)	0.00	13,059.65	24,356.75	0.00	20,000.00
PROPERTY REVENUES	90,120.85	114,529.74	79,931.15	57,693.78	70,271.81
OTHER MISC RENTAL/LEASE REV	10,026.43	11,731.02	12,978.51	6,298.29	10,567.15
NONREVENUE (Loans,other)	0.00	0.00	0.00	306.00	0.00
NON-OPERATING REVENUES	802,460.33	108,174.97	111,154.41	76,277.98	18,220.24
TOTAL Revenue	902,607.61	249,691.25	233,168.79	141,230.17	119,059.20
Expenditures					
MARINE TERMINAL EXPENSES	1,979.56	4,458.47	4,693.98	2,288.33	403.55
PROPERTY EXPENSES	40,186.45	40,696.26	32,127.85	32,968.45	36,461.04
NONEXPENSE (Loans,Proj,other)	2,962.42	210,061.24	43,178.88	26,401.23	30,118.34
GENERAL & ADMIN EXPENSES	23,347.89	25,564.91	23,544.67	23,671.64	20,135.49
COMMISSIONERS EXPENSES	2,071.26	1,741.41	1,883.64	2,148.62	1,869.25
NON-OPERATING EXPENSES	0.00	1,880.35	1,788.46	1,715.58	1,711.75
TOTAL Expenditures	70,547.58	284,402.64	107,217.48	89,193.85	90,699.42
Excess of Revenue over Expenditures	832,060.03	(34,711.39)	125,951.31	52,036.32	28,359.78

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

	2024	2023	2022	2021	2020
Revenue					
MARINE TERMINAL REVENUES	23,786.16	85,956.95	134,108.86	28,792.75	5,782.31
CAPITAL CONTRIBUTIONS (Grants)	81,480.93	135,538.23	215,589.94	100,300.00	469,078.92
PROPERTY REVENUES	1,046,377.16	1,032,941.54	876,266.46	805,374.98	789,370.61
OTHER MISC RENTAL/LEASE REV	115,561.14	216,690.37	107,770.61	104,158.71	130,025.88
NONREVENUE (Loans,other)	8,174.52	849.99	6,500.30	6,142.00	4,430.00
NON-OPERATING REVENUES	1,189,554.03	455,816.82	384,995.16	610,727.38	337,953.63
TOTAL Revenue	2,464,933.94	1,927,793.90	1,725,231.33	1,655,495.82	1,736,641.35
Expenditures					
MARINE TERMINAL EXPENSES	11,704.01	25,806.76	39,309.37	21,169.42	6,063.00
PROPERTY EXPENSES	721,187.60	763,352.33	575,129.76	565,403.34	554,489.10
NONEXPENSE (Loans,Proj,other)	377,859.53	590,799.89	415,188.38	307,169.04	457,146.39
GENERAL & ADMIN EXPENSES	269,100.80	263,768.34	290,074.92	255,730.19	247,123.78
COMMISSIONERS EXPENSES	23,041.02	19,568.90	20,306.72	21,843.45	22,044.29
NON-OPERATING EXPENSES	14,359.99	13,058.58	13,785.82	17,246.24	19,824.83
TOTAL Expenditures	1,417,252.95	1,676,354.80	1,353,794.97	1,188,561.68	1,306,691.39
Excess of Revenue over Expenditures	1,047,680.99	251,439.10	371,436.36	466,934.14	429,949.96

Port of Skamania County
Statement of Revenue & Expenditures
Month- and Year-to-Date, November 2024 - current month

	<i>1 Month Ended</i>		<i>11 Months Ended</i>	
	<i>November 30, 2024</i>		<i>November 30, 2024</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	0.00	0.0 %	16,198.65	0.7 %
Other Docking Fees - 10% Admin	0.00	0.0 %	457.79	0.0 %
Dock Services Labor Reimb	0.00	0.0 %	2,552.00	0.1 %
Utility Reimbursement-Water	0.00	0.0 %	2,036.27	0.1 %
Utility Reimbursement-Refuse	0.00	0.0 %	2,541.45	0.1 %
TOTAL STEVENSON LANDING REVENUES	0.00	0.0 %	23,786.16	1.0 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	81,480.93	3.3 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	81,480.93	3.3 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	1,110.48	0.1 %	10,486.17	0.4 %
Rigging Loft-Elect Reimb	75.24	0.0 %	1,661.84	0.1 %
Tichenor Bldg-Sewer Reimb	2,191.34	0.2 %	24,104.99	1.0 %
Tichenor Bldg-Nat Gas Reimb	439.14	0.0 %	5,960.73	0.2 %
Beacon Rock-Prop Ins Reimb	270.17	0.0 %	2,562.06	0.1 %
Discovery 1-Prop Ins Reimb	853.58	0.1 %	8,935.38	0.4 %
Teitzel-Prop Ins Reimb	947.77	0.1 %	9,037.05	0.4 %
Evergreen Bldg-Prop Ins Reimb	0.00	0.0 %	3,829.48	0.2 %
Old Saloon-Prop Ins Reimb	297.34	0.0 %	1,163.59	0.0 %
Rigging Loft-Prop Ins Reimb	59.81	0.0 %	626.15	0.0 %
Skye Bldg-Prop Ins Reimb	0.00	0.0 %	1,159.50	0.0 %
Riverpoint Bldg-Prop Ins Reimb	1,831.17	0.2 %	19,169.59	0.8 %
Tichenor Bldg-Prop Ins Reimb	1,156.77	0.1 %	11,343.08	0.5 %
TOTAL PROPERTY LEASE USER CHARGES	9,232.81	1.0 %	100,039.61	4.1 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	3,526.90	0.4 %	35,269.00	1.4 %
Discovery I Building	14,293.18	1.6 %	157,012.17	6.4 %
Teitzel Building (Discovery 2)	12,213.68	1.4 %	122,493.52	5.0 %
Evergreen Building	0.00	0.0 %	44,061.50	1.8 %
212 SW Cascade Ave	100.00	0.0 %	1,100.00	0.0 %
Old Saloon Building	1,230.79	0.1 %	16,028.59	0.7 %
Rigging Loft (Red Barn)	840.27	0.1 %	9,242.97	0.4 %
Skye Bldg	0.00	0.0 %	16,484.45	0.7 %
Riverpoint Bldg (Stev Ind)	26,038.19	2.9 %	286,420.09	11.6 %
Cascades Business Park - Ground lease	2,185.45	0.2 %	23,785.35	1.0 %
Park Rentals	0.00	0.0 %	4,281.50	0.2 %
Wind River Business Park	0.00	0.0 %	14,161.18	0.6 %
TOTAL PROP LEASE REVENUE	60,428.46	6.7 %	730,340.32	29.6 %

*1 Month Ended
November 30, 2024*

*11 Months Ended
November 30, 2024*

TICHENOR LEASE REVENUE

Tichenor Suite #40	2,835.00	0.3 %	20,527.12	0.8 %
Tichenor Suite #45	2,639.67	0.3 %	25,656.60	1.0 %
Fiber Lease Revenue	180.00	0.0 %	2,160.00	0.1 %
Tichenor Suite #50	1,819.10	0.2 %	21,731.25	0.9 %
Tichenor Suite #60	1,264.74	0.1 %	13,446.81	0.5 %
Tichenor Suite #65	2,142.45	0.2 %	23,566.95	1.0 %
Tichenor Suite #70	1,876.10	0.2 %	22,681.41	0.9 %
Tichenor Suite #85	2,317.31	0.3 %	25,490.40	1.0 %
Tichenor Suite #90	867.56	0.1 %	11,042.55	0.4 %
Tichenor Suite #105	2,317.31	0.3 %	25,490.41	1.0 %
Tichenor Suite #110	2,200.34	0.2 %	24,203.73	1.0 %
TOTAL TICHENOR LEASE REVENUE	20,459.58	2.3 %	215,997.23	8.8 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	10,026.43	1.1 %	115,611.03	4.7 %
Lease Late Fees	0.00	0.0 %	(402.64)	0.0 %
Misc Operating Revenue	0.00	0.0 %	352.75	0.0 %
TOTAL OTHER MISC LEASE REV	10,026.43	1.1 %	115,561.14	4.7 %

OTHER NONREVENUE

Tenant Security Deposits	0.00	0.0 %	8,174.52	0.3 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	8,174.52	0.3 %

NON-OPERATING REVENUES

Investment Interest-MMA	11,500.22	1.3 %	130,739.05	5.3 %
Property Tax Revenues	43,949.40	4.9 %	286,449.85	11.6 %
PILT Fish & Wildlife Tax Rev	0.00	0.0 %	460.42	0.0 %
DNR PILT NAP/NRCA Rev	120.25	0.0 %	6,256.68	0.3 %
Private Timber Harvest Tax Rev	0.00	0.0 %	14,266.31	0.6 %
Leasehold Tax from State	0.00	0.0 %	2,472.05	0.1 %
Gain (Loss) on Disposal of Assets	746,890.46	82.7 %	746,890.46	30.3 %
Other Non-Operating Revenues	0.00	0.0 %	2,019.21	0.1 %
TOTAL NON-OPERATING REVENUES	802,460.33	88.9 %	1,189,554.03	48.3 %

TOTAL Revenue

902,607.61	100.0 %	2,464,933.94	100.0 %
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	<i>1 Month Ended</i>		<i>11 Months Ended</i>	
	<i>November 30, 2024</i>		<i>November 30, 2024</i>	
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	0.00	0.0 %	400.00	0.0 %
Stev Landing-Supplies	42.53	0.0 %	152.64	0.0 %
Stev Landing-Util-Electricity	155.34	0.0 %	1,868.39	0.1 %
Stev Landing-Util-Water Exp	852.49	0.1 %	5,460.73	0.2 %
Stev Landing-Util-Garbage Exp	929.20	0.1 %	3,822.25	0.2 %
TOTAL STEVE LANDING EXPENSES	1,979.56	0.2 %	11,704.01	0.5 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	817.76	0.1 %	817.76	0.0 %
TOTAL OTHER PROPERTY LEASE OPS	817.76	0.1 %	817.76	0.0 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	17,423.54	1.9 %	186,174.09	7.6 %
Payroll Tax-Maint Exp	1,332.89	0.1 %	14,601.15	0.6 %
Worker's Comp-Maint Exp	0.00	0.0 %	9,777.12	0.4 %
Unemployment-Maint Exp	0.00	0.0 %	456.98	0.0 %
PERS Retirement-Maint Exp	1,587.28	0.2 %	17,084.12	0.7 %
Health Ins-Maint Exp	5,288.19	0.6 %	60,110.29	2.4 %
VEBA-Maint Exp	600.00	0.1 %	6,600.00	0.3 %
BRGC Supplies-Maint Exp	0.00	0.0 %	198.46	0.0 %
Discovery I Sup-Maint Exp	0.00	0.0 %	76.00	0.0 %
Teitzel Sup-Maint Exp	199.58	0.0 %	3,249.81	0.1 %
Evergreen Bldg Sup-Maint Exp	0.00	0.0 %	3,414.56	0.1 %
212 Cascade Ave Sup-Maint Exp	1,798.16	0.2 %	5,531.28	0.2 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	51.65	0.0 %
Cascade Business Park-Maint Exp	0.00	0.0 %	580.10	0.0 %
Skye Bldg Supplies-Maint Exp	0.00	0.0 %	32.93	0.0 %
Riverpoint Bldg Sup-Maint Exp	153.54	0.0 %	5,330.03	0.2 %
Tichenor Supplies-Maint Exp	239.56	0.0 %	14,029.94	0.6 %
Park Grnds Supplies-Maint Exp	1,372.03	0.2 %	19,755.15	0.8 %
Shop Bldg Supplies-Maint Exp	176.41	0.0 %	2,956.89	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	47.00	0.0 %
WRBP Sup-Maint Exp	1,852.00	0.2 %	10,985.80	0.4 %
Cascades Bus Park Sup-Maint Exp	0.00	0.0 %	133.08	0.0 %
Boat Launch Supplies-Maint Exp	0.00	0.0 %	2,889.28	0.1 %
Tools-Maint Exp	0.00	0.0 %	1,369.28	0.1 %
Janitorial Supplies-Maint Exp	243.98	0.0 %	4,120.18	0.2 %
Fuel-Maint Exp	504.68	0.1 %	8,503.12	0.3 %
Automotive-Maint Exp	58.97	0.0 %	4,444.78	0.2 %
Uniforms-Maint Exp	0.00	0.0 %	84.01	0.0 %
Machinery & Equipment-Maint Exp	78.59	0.0 %	4,359.04	0.2 %
Insurance Property-Maint Exp	0.00	0.0 %	126,035.00	5.1 %
TOTAL PROPERTY LEASE MAINT EXPENSES	32,909.40	3.6 %	512,981.12	20.8 %

*1 Month Ended
November 30, 2024*

*11 Months Ended
November 30, 2024*

PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	39.63	0.0 %	479.74	0.0 %
Rigging Loft-Water Exp	39.63	0.0 %	429.64	0.0 %
Tichenor-Water Exp	871.29	0.1 %	10,055.08	0.4 %
Park-Water Exp	817.10	0.1 %	10,420.87	0.4 %
212 Cascade-Electricity Exp	171.11	0.0 %	2,568.69	0.1 %
Rigging Loft-Electricity Exp	201.58	0.0 %	3,896.83	0.2 %
Tichenor Bldg-Electricity Exp	802.04	0.1 %	11,849.42	0.5 %
Parks & Grounds-Electricity Exp	246.67	0.0 %	2,991.91	0.1 %
Coyote Ridge Street Lights	32.32	0.0 %	32.32	0.0 %
WRBP-Electricity Exp	154.91	0.0 %	1,936.98	0.1 %
212 Cascade Ave-Sewer Exp	128.11	0.0 %	1,445.22	0.1 %
Rigging Loft-Sewer Exp	128.11	0.0 %	1,380.07	0.1 %
Tichenor Bldg-Sewer Exp	2,104.35	0.2 %	23,292.30	0.9 %
Parks & Grounds-Sewer Exp	430.25	0.0 %	4,594.29	0.2 %
Parks & Grounds-Garbage Exp	37.90	0.0 %	2,338.60	0.1 %
Tichenor Bldg-Nat Gas Exp	254.29	0.0 %	4,699.64	0.2 %
TOTAL PROPERTY UTILITY EXPENSES	6,459.29	0.7 %	82,411.60	3.3 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	0.00	0.0 %	2,073.10	0.1 %
Leasehold Taxes Expense	0.00	0.0 %	122,904.02	5.0 %
TOTAL OTHER PROPERTY EXPENSES	0.00	0.0 %	124,977.12	5.1 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	0.00	0.0 %	23,235.76	0.9 %
Prin-WIB-Teitzel(Disc 2)	0.00	0.0 %	120,890.15	4.9 %
Prin-CERB-Teitzel (Disc 2)	0.00	0.0 %	67,666.66	2.7 %
TOTAL DEBT REDEMPTION-PRINCIPAL	0.00	0.0 %	211,792.57	8.6 %
GENERAL PROJECTS EXPENSES				
BEACON ROCK GOLF COURSE	0.00	0.0 %	49,882.61	2.0 %
NB PARCEL Cascades Bus Park	2,962.42	0.3 %	104,541.26	4.2 %
Wind River Business Park - Waterline Prj	0.00	0.0 %	3,990.90	0.2 %
TOTAL GENERAL PROJECTS EXPENSES	2,962.42	0.3 %	158,414.77	6.4 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	0.0 %	652.19	0.0 %
Equipment Purchase	0.00	0.0 %	7,000.00	0.3 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	7,652.19	0.3 %
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	9,484.88	1.1 %	104,173.08	4.2 %
Payroll Tax-Administrative Exp	808.21	0.1 %	8,976.47	0.4 %
Worker's Comp-Admin Exp	0.00	0.0 %	467.70	0.0 %
Unemployment-Admin Exp	0.00	0.0 %	214.43	0.0 %
PERS Retirement-Admin Exp	864.08	0.1 %	9,733.21	0.4 %
Health Insur-Admin Exp	994.82	0.1 %	10,943.02	0.4 %
VEBA-Admin Exp	200.00	0.0 %	2,200.00	0.1 %
Paid Family Medical Leave Exp	0.00	0.0 %	1,790.01	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	12,351.99	1.4 %	138,497.92	5.6 %

*1 Month Ended
November 30, 2024*

*11 Months Ended
November 30, 2024*

OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	350.00	0.0 %	3,962.50	0.2 %
Professional Serv-Gen Admin	8,361.16	0.9 %	92,322.76	3.7 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	8,711.16	1.0 %	96,285.26	3.9 %
G & A EXPENSES				
Legal Fees-G&A Exp	0.00	0.0 %	4,177.00	0.2 %
Office Supplies-G&A Exp	79.55	0.0 %	1,564.50	0.1 %
Equipment-G&A Exp	0.00	0.0 %	357.36	0.0 %
Promotional Hosting-G&A Exp	0.00	0.0 %	1,600.16	0.1 %
Admin Travel-G&A Exp	0.00	0.0 %	1,347.28	0.1 %
Professional Develop-G&A Exp	150.00	0.0 %	2,345.00	0.1 %
Legal Advertising-G&A Exp	580.03	0.1 %	735.73	0.0 %
Marketing Advertising-G&A Exp	45.00	0.0 %	1,888.50	0.1 %
Membership/Dues-G&A Exp	1,037.02	0.1 %	10,188.77	0.4 %
Administrative-G&A Exp	177.99	0.0 %	3,443.42	0.1 %
Bank Fees-G&A Exp	12.11	0.0 %	919.29	0.0 %
Marketing & Eco Dev-G&A Exp	0.00	0.0 %	150.00	0.0 %
Publications-G&A Exp	0.00	0.0 %	30.00	0.0 %
Postage-G&A Exp	0.00	0.0 %	578.00	0.0 %
Safety Program-G&A Exp	0.00	0.0 %	310.66	0.0 %
State Use Tax-G&A Exp	0.00	0.0 %	594.31	0.0 %
Telecommunications-G&A Exp	203.04	0.0 %	3,582.53	0.1 %
IT- G&A Exp	0.00	0.0 %	505.11	0.0 %
TOTAL G & A EXPENSES	2,284.74	0.3 %	34,317.62	1.4 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	483.00	0.1 %	5,761.00	0.2 %
Commissioners Salaries	1,080.00	0.1 %	11,655.00	0.5 %
Payroll Taxes-Commissioners	36.96	0.0 %	440.72	0.0 %
Health Ins-Commissioners	471.30	0.1 %	5,184.30	0.2 %
TOTAL COMMISSIONERS EXPENSES	2,071.26	0.2 %	23,041.02	0.9 %
NON-OPERATING EXPENSES				
Interest-WIB-Teitzel (Disc 2)	0.00	0.0 %	1,864.41	0.1 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	443.53	0.0 %
Interest-CERB-Teitzel (Disc 2)	0.00	0.0 %	4,060.00	0.2 %
State Audit	0.00	0.0 %	7,992.05	0.3 %
TOTAL NON-OPERATING EXPENSES	0.00	0.0 %	14,359.99	0.6 %
TOTAL Expenditures	70,547.58	7.8 %	1,417,252.95	57.5 %
Excess of Revenue over Expenditures	832,060.03	92.2 %	1,047,680.99	42.5 %

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, November 2024 - current month

	<i>11 Months Ended</i> <i>November 30, 2024</i>	<i>11 Months Ended</i> <i>November 30, 2024</i> <i>Budget</i>	<i>Variance</i> <i>Fav/<Unf></i>	<i>% Var</i>
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	16,198.65	26,857.00	(10,658.35)	-39.7 %
Other Docking Fees - 10% Admin	457.79	2,120.00	(1,662.21)	-78.4 %
Dock Services Labor Reimb	2,552.00	5,755.00	(3,203.00)	-55.7 %
Utility Reimbursement-Water	2,036.27	6,175.00	(4,138.73)	-67.0 %
Utility Reimbursement-Refuse	2,541.45	9,265.00	(6,723.55)	-72.6 %
TOTAL STEVENSON LANDING REVENUES	23,786.16	50,172.00	(26,385.84)	-52.6 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	81,480.93	980,000.00	(898,519.07)	-91.7 %
TOTAL PROJECT GRANT REVENUES	81,480.93	980,000.00	(898,519.07)	-91.7 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	10,486.17	12,465.00	(1,978.83)	-15.9 %
Rigging Loft-Elect Reimb	1,661.84	1,763.00	(101.16)	-5.7 %
Tichenor Bldg-Sewer Reimb	24,104.99	24,239.00	(134.01)	-0.6 %
Tichenor Bldg-Nat Gas Reimb	5,960.73	6,677.00	(716.27)	-10.7 %
Beacon Rock-Prop Ins Reimb	2,562.06	3,028.00	(465.94)	-15.4 %
Discovery 1-Prop Ins Reimb	8,935.38	7,012.50	1,922.88	27.4 %
Teitzel-Prop Ins Reimb	9,037.05	7,780.63	1,256.42	16.1 %
Evergreen Bldg-Prop Ins Reimb	3,829.48	2,970.88	858.60	28.9 %
Old Saloon-Prop Ins Reimb	1,163.59	1,050.50	113.09	10.8 %
Rigging Loft-Prop Ins Reimb	626.15	614.13	12.02	2.0 %
Skye Bldg-Prop Ins Reimb	1,159.50	933.13	226.37	24.3 %
Riverpoint Bldg-Prop Ins Reimb	19,169.59	14,103.87	5,065.72	35.9 %
Tichenor Bldg-Prop Ins Reimb	11,343.08	7,950.25	3,392.83	42.7 %
TOTAL PROPERTY LEASE USER CHARGES	100,039.61	90,587.89	9,451.72	10.4 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	35,269.00	30,492.00	4,777.00	15.7 %
Discovery I Building	157,012.17	69,762.00	87,250.17	125.1 %
Teitzel Building (Discovery 2)	122,493.52	102,910.50	19,583.02	19.0 %
Evergreen Building	44,061.50	43,073.25	988.25	2.3 %
212 SW Cascade Ave	1,100.00	1,100.00	0.00	
Old Saloon Building	16,028.59	16,763.00	(734.41)	-4.4 %
Rigging Loft (Red Barn)	9,242.97	8,214.25	1,028.72	12.5 %
Skye Bldg	16,484.45	15,048.00	1,436.45	9.5 %
Riverpoint Bldg (Stev Ind)	286,420.09	213,015.00	73,405.09	34.5 %
Cascades Business Park - Ground lease	23,785.35	22,660.00	1,125.35	5.0 %
Park Rentals	4,281.50	0.00	4,281.50	
Wind River Business Park	14,161.18	0.00	14,161.18	
TOTAL PROP LEASE REVENUE	730,340.32	523,038.00	207,302.32	39.6 %

	<i>11 Months Ended</i> <i>November 30, 2024</i>	<i>11 Months Ended</i> <i>November 30, 2024</i> <i>Budget</i>	<i>Variance</i> <i>Fav/<Unf></i>	<i>% Var</i>
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TICHENOR LEASE REVENUE

Tichenor Suite #40	20,527.12	12,549.13	7,977.99	63.6 %
Tichenor Suite #45	25,656.60	15,059.00	10,597.60	70.4 %
Fiber Lease Revenue	2,160.00	0.00	2,160.00	
Tichenor Suite #50	21,731.25	19,276.62	2,454.63	12.7 %
Tichenor Suite #60	13,446.81	10,483.88	2,962.93	28.3 %
Tichenor Suite #65	23,566.95	20,944.00	2,622.95	12.5 %
Tichenor Suite #70	22,681.41	13,692.25	8,989.16	65.7 %
Tichenor Suite #85	25,490.40	22,653.62	2,836.78	12.5 %
Tichenor Suite #90	11,042.55	9,315.13	1,727.42	18.5 %
Tichenor Suite #105	25,490.41	22,653.62	2,836.79	12.5 %
Tichenor Suite #110	24,203.73	21,509.62	2,694.11	12.5 %
TOTAL TICHENOR LEASE REVENUE	215,997.23	168,136.87	47,860.36	28.5 %

OTHER MISC LEASE REVENUE

Leasehold Taxes from Tenants	115,611.03	79,903.00	35,708.03	44.7 %
Lease Late Fees	(402.64)	0.00	(402.64)	
Misc Operating Revenue	352.75	9,166.63	(8,813.88)	-96.2 %
TOTAL OTHER MISC LEASE REV	115,561.14	89,069.63	26,491.51	29.7 %

OTHER NONREVENUE

Tenant Security Deposits	8,174.52	0.00	8,174.52	
TOTAL OTHER NONREVENUE	8,174.52	0.00	8,174.52	

NON-OPERATING REVENUES

Investment Interest-MMA	130,739.05	22,916.63	107,822.42	470.5 %
Property Tax Revenues	286,449.85	346,610.00	(60,160.15)	-17.4 %
PILT Fish & Wildlife Tax Rev	460.42	0.00	460.42	
DNR PILT NAP/NRCA Rev	6,256.68	1,000.00	5,256.68	525.7 %
Private Timber Harvest Tax Rev	14,266.31	17,000.00	(2,733.69)	-16.1 %
Leasehold Tax from State	2,472.05	1,000.00	1,472.05	147.2 %
Gain (Loss) on Disposal of Assets	746,890.46	0.00	746,890.46	
Other Non-Operating Revenues	2,019.21	0.00	2,019.21	
TOTAL NON-OPERATING REVENUES	1,189,554.03	388,526.63	801,027.40	206.2 %

TOTAL Revenue

	2,464,933.94	2,289,531.02	175,402.92	7.7 %
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	<i>11 Months Ended November 30, 2024</i>	<i>11 Months Ended November 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Expenditures				
STEVE LANDING EXPENSES				
Outside Serv/Maint-Stev Land	400.00	0.00	(400.00)	
Stev Landing-Supplies	152.64	0.00	(152.64)	
Stev Landing-Util-Electricity	1,868.39	1,595.00	(273.39)	-17.1 %
Stev Landing-Util-Water Exp	5,460.73	5,985.00	524.27	8.8 %
Stev Landing-Util-Garbage Exp	3,822.25	9,265.00	5,442.75	58.7 %
TOTAL STEVE LANDING EXPENSES	11,704.01	16,845.00	5,140.99	30.5 %
OTHER PROPERTY LEASE OPS				
Cascade Business Park Easement Exp	817.76	800.00	(17.76)	-2.2 %
BRGC/BNSF Property Agreement Exp	0.00	1,200.00	1,200.00	100.0 %
TOTAL OTHER PROPERTY LEASE OPS	817.76	2,000.00	1,182.24	59.1 %
PROP LEASE MAINT EXPENSES				
Salaries-Maint Exp	186,174.09	182,125.13	(4,048.96)	-2.2 %
Overtime-Maint Exp	0.00	7,770.62	7,770.62	100.0 %
Payroll Tax-Maint Exp	14,601.15	14,527.37	(73.78)	-0.5 %
Worker's Comp-Maint Exp	9,777.12	10,848.00	1,070.88	9.9 %
Unemployment-Maint Exp	456.98	496.00	39.02	7.9 %
PERS Retirement-Maint Exp	17,084.12	18,958.50	1,874.38	9.9 %
Health Ins-Maint Exp	60,110.29	58,169.87	(1,940.42)	-3.3 %
VEBA-Maint Exp	6,600.00	6,600.00	0.00	
Outside Services-Maint Exp	0.00	458.37	458.37	100.0 %
BRGC Supplies-Maint Exp	198.46	916.63	718.17	78.3 %
Discovery I Sup-Maint Exp	76.00	1,833.37	1,757.37	95.9 %
Teitzel Sup-Maint Exp	3,249.81	12,833.37	9,583.56	74.7 %
Evergreen Bldg Sup-Maint Exp	3,414.56	12,833.37	9,418.81	73.4 %
212 Cascade Ave Sup-Maint Exp	5,531.28	3,850.00	(1,681.28)	-43.7 %
Old Saloon Supplies-Maint Exp	0.00	916.63	916.63	100.0 %
Rigging Loft Sup-Maint Exp	51.65	1,375.00	1,323.35	96.2 %
Cascade Business Park-Maint Exp	580.10	0.00	(580.10)	
Skye Bldg Supplies-Maint Exp	32.93	4,583.37	4,550.44	99.3 %
Riverpoint Bldg Sup-Maint Exp	5,330.03	5,958.37	628.34	10.5 %
Tichenor Supplies-Maint Exp	14,029.94	13,750.00	(279.94)	-2.0 %
Park Grnds Supplies-Maint Exp	19,755.15	23,000.00	3,244.85	14.1 %
21 Cascade Supplies-Maint Exp	0.00	183.37	183.37	100.0 %
Shop Bldg Supplies-Maint Exp	2,956.89	3,208.37	251.48	7.8 %
Vacant Lands Sup-Maint Exp	47.00	183.37	136.37	74.4 %
WRBP Sup-Maint Exp	10,985.80	7,333.37	(3,652.43)	-49.8 %
Cascades Bus Park Sup-Maint Exp	133.08	916.63	783.55	85.5 %
Boat Launch Supplies-Maint Exp	2,889.28	916.63	(1,972.65)	-215.2 %
Tools-Maint Exp	1,369.28	4,125.00	2,755.72	66.8 %
Janitorial Supplies-Maint Exp	4,120.18	3,666.63	(453.55)	-12.4 %
Fuel-Maint Exp	8,503.12	8,250.00	(253.12)	-3.1 %
Automotive-Maint Exp	4,444.78	2,383.37	(2,061.41)	-86.5 %
Uniforms-Maint Exp	84.01	916.63	832.62	90.8 %
Machinery & Equipment-Maint Exp	4,359.04	3,208.37	(1,150.67)	-35.9 %
Equip Rentals-Maint Exp	0.00	916.63	916.63	100.0 %
Insurance Property-Maint Exp	126,035.00	122,686.00	(3,349.00)	-2.7 %
TOTAL PROPERTY LEASE MAINT EXPENSES	512,981.12	540,698.34	27,717.22	5.1 %

	<i>11 Months Ended November 30, 2024</i>	<i>11 Months Ended November 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	479.74	535.00	55.26	10.3 %
Rigging Loft-Water Exp	429.64	495.00	65.36	13.2 %
Tichenor-Water Exp	10,055.08	12,465.00	2,409.92	19.3 %
Park-Water Exp	10,420.87	13,355.00	2,934.13	22.0 %
212 Cascade-Electricity Exp	2,568.69	3,562.00	993.31	27.9 %
Rigging Loft-Electricity Exp	3,896.83	3,918.00	21.17	0.5 %
Tichenor Bldg-Electricity Exp	11,849.42	10,684.00	(1,165.42)	-10.9 %
Parks & Grounds-Electricity Exp	2,991.91	3,118.00	126.09	4.0 %
Coyote Ridge Street Lights	32.32	0.00	(32.32)	
WRBP-Electricity Exp	1,936.98	2,750.00	813.02	29.6 %
212 Cascade Ave-Sewer Exp	1,445.22	1,781.00	335.78	18.9 %
Rigging Loft-Sewer Exp	1,380.07	1,833.37	453.30	24.7 %
Tichenor Bldg-Sewer Exp	23,292.30	24,236.00	943.70	3.9 %
Parks & Grounds-Sewer Exp	4,594.29	4,452.00	(142.29)	-3.2 %
Parks & Grounds-Garbage Exp	2,338.60	2,226.00	(112.60)	-5.1 %
Tichenor Bldg-Nat Gas Exp	4,699.64	6,678.00	1,978.36	29.6 %
TOTAL PROPERTY UTILITY EXPENSES	82,411.60	92,088.37	9,676.77	10.5 %
OTHER PROPERTY EXPENSES				
Returned Tenant Deposits	2,073.10	0.00	(2,073.10)	
Leasehold Taxes Expense	122,904.02	96,398.00	(26,506.02)	-27.5 %
TOTAL OTHER PROPERTY EXPENSES	124,977.12	96,398.00	(28,579.12)	-29.6 %
DEBT REDEMPTION-PRINCIPAL				
Prin-CTED-126 Cascade Ave	23,235.76	11,501.00	(11,734.76)	-102.0 %
Prin-WIB-Teitzel(Disc 2)	120,890.15	19,208.00	(101,682.15)	-529.4 %
Prin-CERB-Teitzel (Disc 2)	67,666.66	67,667.00	0.34	0.0 %
TOTAL DEBT REDEMPTION-PRINCIPAL	211,792.57	98,376.00	(113,416.57)	-115.3 %
GENERAL PROJECTS EXPENSES				
212 Cascade Ave - Capital Repair	0.00	15,000.00	15,000.00	100.0 %
Army Corps Building-Capital Repair	0.00	75,000.00	75,000.00	100.0 %
BEACON ROCK GOLF COURSE	49,882.61	45,000.00	(4,882.61)	-10.9 %
NB PARCEL Cascades Bus Park	104,541.26	1,119,163.00	1,014,621.74	90.7 %
Maintenance-Capital Repairs	0.00	14,500.00	14,500.00	100.0 %
Wind River Business Park - Waterline Prj	3,990.90	0.00	(3,990.90)	
TOTAL GENERAL PROJECTS EXPENSES	158,414.77	1,268,663.00	1,110,248.23	87.5 %
BOAT LAUNCH EXPENSES				
Boat Launch Proj Exp	0.00	60,000.00	60,000.00	100.0 %
TOTAL BOAT LAUNCH EXPENSES	0.00	60,000.00	60,000.00	100.0 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	652.19	657.00	4.81	0.7 %
Equipment Purchase	7,000.00	15,000.00	8,000.00	53.3 %
TOTAL EQUIPMENT PURCHASES	7,652.19	15,657.00	8,004.81	51.1 %

	<i>11 Months Ended November 30, 2024</i>	<i>11 Months Ended November 30, 2024 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	104,173.08	104,334.12	161.04	0.2 %
Payroll Tax-Administrative Exp	8,976.47	7,981.38	(995.09)	-12.5 %
Worker's Comp-Admin Exp	467.70	534.00	66.30	12.4 %
Unemployment-Admin Exp	214.43	251.00	36.57	14.6 %
PERS Retirement-Admin Exp	9,733.21	10,449.12	715.91	6.9 %
Health Insur-Admin Exp	10,943.02	10,943.13	0.11	0.0 %
VEBA-Admin Exp	2,200.00	2,200.00	0.00	
Paid Family Medical Leave Exp	1,790.01	2,000.00	209.99	10.5 %
TOTAL SALARIES & BENEFITS-ADMIN	138,497.92	138,692.75	194.83	0.1 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	3,962.50	5,500.00	1,537.50	28.0 %
Professional Serv-Gen Admin	92,322.76	92,009.50	(313.26)	-0.3 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	96,285.26	97,509.50	1,224.24	1.3 %
G & A EXPENSES				
Legal Fees-G&A Exp	4,177.00	13,750.00	9,573.00	69.6 %
Office Supplies-G&A Exp	1,564.50	4,950.00	3,385.50	68.4 %
Equipment-G&A Exp	357.36	916.63	559.27	61.0 %
Promotional Hosting-G&A Exp	1,600.16	3,000.00	1,399.84	46.7 %
Admin Travel-G&A Exp	1,347.28	9,500.00	8,152.72	85.8 %
Professional Develop-G&A Exp	2,345.00	5,230.00	2,885.00	55.2 %
Legal Advertising-G&A Exp	735.73	1,100.00	364.27	33.1 %
Marketing Advertising-G&A Exp	1,888.50	6,499.99	4,611.49	70.9 %
Membership/Dues-G&A Exp	10,188.77	20,700.00	10,511.23	50.8 %
Administrative-G&A Exp	3,443.42	3,683.30	239.88	6.5 %
Bank Fees-G&A Exp	919.29	916.63	(2.66)	-0.3 %
Marketing & Eco Dev-G&A Exp	150.00	91.63	(58.37)	-63.7 %
Publications-G&A Exp	30.00	50.00	20.00	40.0 %
Postage-G&A Exp	578.00	500.00	(78.00)	-15.6 %
Safety Program-G&A Exp	310.66	1,275.00	964.34	75.6 %
State Use Tax-G&A Exp	594.31	5,000.00	4,405.69	88.1 %
Miscellaneous-G&A Exp	0.00	91.63	91.63	100.0 %
Telecommunications-G&A Exp	3,582.53	5,500.00	1,917.47	34.9 %
IT- G&A Exp	505.11	3,850.00	3,344.89	86.9 %
TOTAL G & A EXPENSES	34,317.62	86,604.81	52,287.19	60.4 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	5,761.00	11,203.50	5,442.50	48.6 %
Commissioners Salaries	11,655.00	11,880.00	225.00	1.9 %
Payroll Taxes-Commissioners	440.72	1,765.50	1,324.78	75.0 %
Health Ins-Commissioners	5,184.30	5,184.63	0.33	0.0 %
TOTAL COMMISSIONERS EXPENSES	23,041.02	30,033.63	6,992.61	23.3 %
NON-OPERATING EXPENSES				
Interest-WIB-Teitzel (Disc 2)	1,864.41	2,322.00	457.59	19.7 %
Interest-CTED-126 Cascade Ave	443.53	408.00	(35.53)	-8.7 %
Interest-CERB-Teitzel (Disc 2)	4,060.00	4,060.00	0.00	
State Audit	7,992.05	0.00	(7,992.05)	
TOTAL NON-OPERATING EXPENSES	14,359.99	6,790.00	(7,569.99)	-111.5 %
TOTAL Expenditures	1,417,252.95	2,550,356.40	1,133,103.45	44.4 %
Excess of Revenue over Expenditures	1,047,680.99	(260,825.38)	1,308,506.37	501.7 %