

PORT OF SKAMANIA COUNTY

July 2022 FINANCIAL REPORTS

Cindy Bradley
Finance Manager
August 16, 2022

Summary:

Total revenues for July were \$99,813.67 and expenditures were \$166,105.47, netting excess expenses over revenues in the amount of \$66,291.80.

July Operating Revenues are \$91,905.95 and Operating Expenses are \$99,571.33, netting \$7,665.38 in Operating expenses over Operating revenues.

July Non-Operating Revenue is \$7,907.72 and Non-operating Expenses are \$66,531.14, netting \$58,626.42 in Non-operating expenses over Non-operating revenues. (Grants, Loans, and Projects)

<u>Cash Balance</u>	<u>July 2022</u>	<u>July 2021</u>
Operating and Available for other Projects	\$ 1,429,743.25	\$1,238,634.12
Restricted and Reserves:		
Restricted Funds (Tenant Deposits)	\$ 151,029.20	\$ 144,346.00
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:	\$2,342,986.62	\$2,116,906.20

Budgeted Grants:

\$300,000 Ecology Integrative Planning Grant – \$83,796.60 was bill to Ecology in July. The payment has been approved, just waiting to receive it.

Notable income in July:

- \$ 4,389.84 • Property tax was received
• \$213,615.99 YTD representing 62.5% of the budgeted \$342,002.00.
- \$ 3,500.00 • Forklift Surplus, 50% received in July 50% received in August.

Notable expenses in July:

- \$ 1,772.49 • Q2 Labor and Industries Tax
- \$ 148.43 • Q2 Unemployment Tax
- \$ 300.97 • Q2 Paid Family Medical Leave Tax
- \$ 25,495.30 • Q2 Leasehold Tax
- \$ 1,731.45 • Q2 Sales & Use Tax
- \$ 9,610.69 • Final payment on the WIB-Coyote Ridge Loan
- \$ 55,396.49 • Maul, Foster, Alongi – Integrative Planning Grant

Delinquent Account Aging as of 08/04/2022:

	<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	\$ 7,664.07	\$3190.26				\$10,854.33
Leavitt Bros	\$ 200.86	\$ 200.86				\$ 401.72
Miller Design	\$ 178.91	\$ 178.91				\$ 357.82

CASH REPORTS

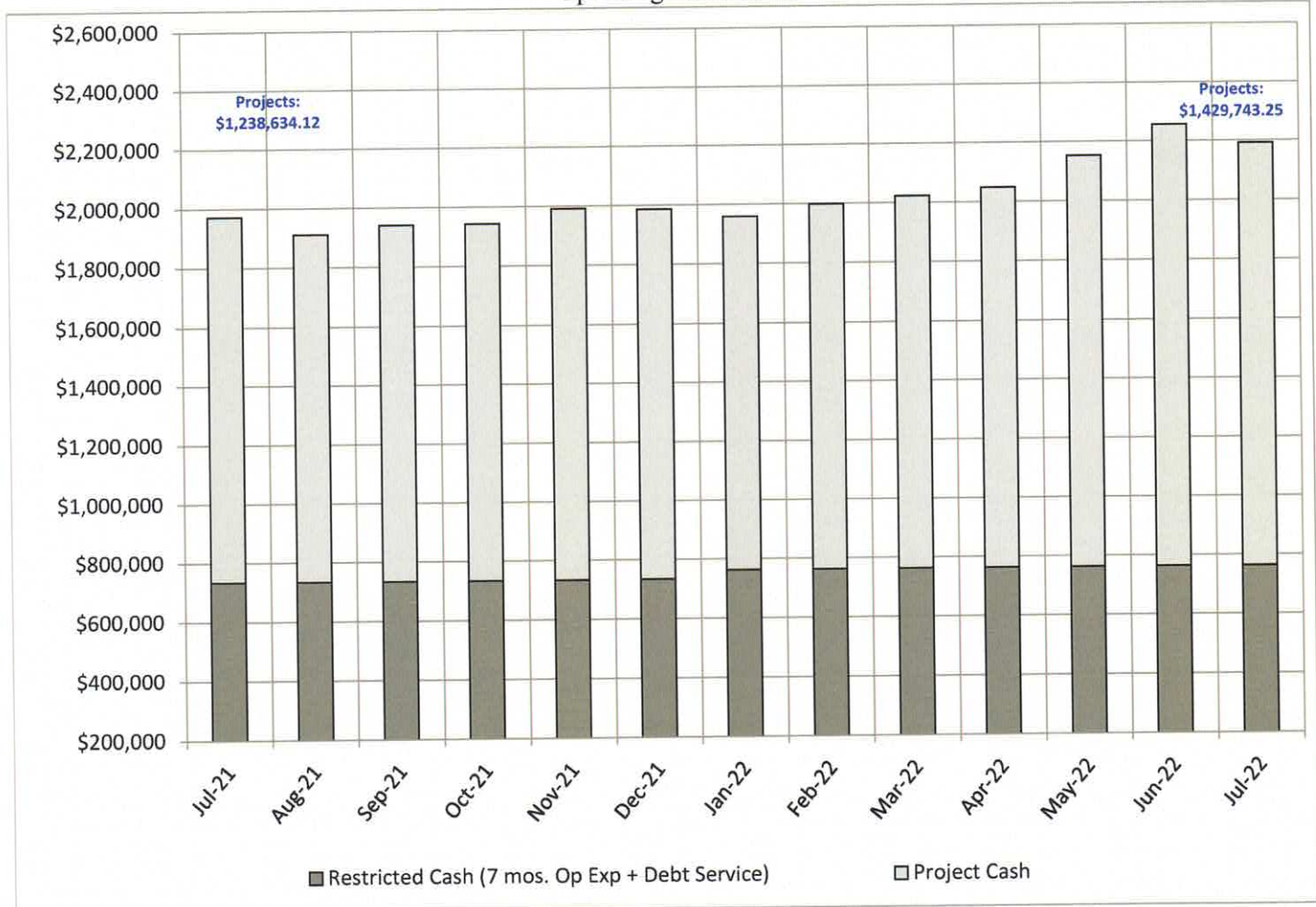
Port of Skamania County

Statement of Assets & Liabilities

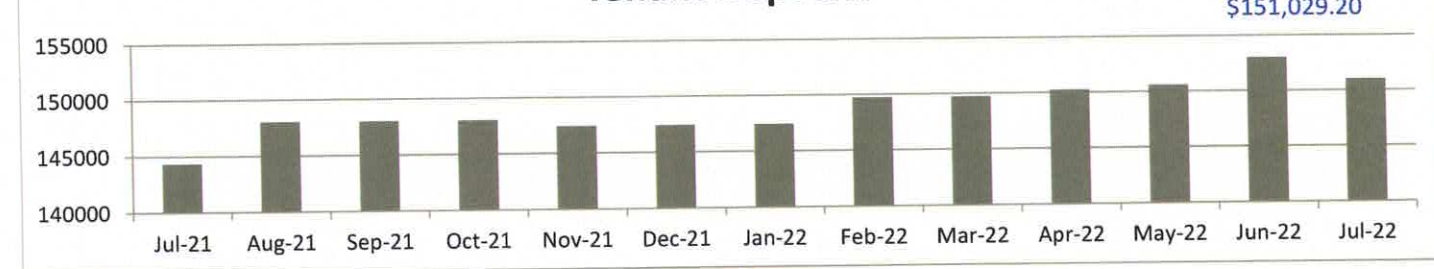
As of: July 31, 2022

Assets		
Current Assets		
General Checking - Umpqua Bank	239,291.85	
Money Market - Umpqua Bank	1,952,665.57	
TOTAL Operating Revenue		2,191,957.42
Tenant Deposits-Money Market	151,029.20	
TOTAL Tenant Deposits		151,029.20
TOTAL Assets		2,342,986.62
 Fund Balance		
Net Assets	2,134,554.63	
Excess of Revenue over Expenditures	208,431.99	
TOTAL Fund Balance		2,342,986.62
TOTAL Liabilities & Fund Balance		2,342,986.62

Operating Revenue



Tenant Deposits



STATEMENT OF REVENUES AND EXPENSES

YEAR TO DATE REPORTS

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Year to Date Actual vs. Budget Year to Date Summary

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

PAGE 4

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

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

	<i>7 Month Ended July 31, 2022</i>	<i>7 Month Ended July 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>
Revenue			
MARINE TERMINAL REVENUES	65,294.85	86,724.00	(21,429.15)
CAPITAL CONTRIBUTIONS (Grants)	107,436.59	317,350.00	(209,913.41)
PROPERTY REVENUES	551,101.17	462,088.06	89,013.11
OTHER MISC RENTAL/LEASE REV	67,520.33	58,432.31	9,088.02
NONREVENUE (Loans,other)	6,500.30	0.00	6,500.30
NON-OPERATING REVENUES	254,117.65	219,161.00	34,956.65
TOTAL Revenue	1,051,970.89	1,143,755.37	(91,784.48)
Expenditures			
MARINE TERMINAL EXPENSES	18,829.03	27,805.00	8,975.97
PROPERTY EXPENSES	307,386.45	329,265.11	21,878.66
NONEXPENSE (Loans,Proj,other)	305,767.60	620,582.27	314,814.67
GENERAL & ADMIN EXPENSES	189,644.37	197,801.67	8,157.30
COMMISSIONERS EXPENSES	13,047.74	16,055.06	3,007.32
NON-OPERATING EXPENSES	8,863.71	11,388.94	2,525.23
TOTAL Expenditures	843,538.90	1,202,898.05	359,359.15
Excess of Revenue over Expenditures	208,431.99	(59,142.68)	267,574.67

Port of Skamania County
July Statement of Revenue & Expenditures

	2022	2021	2020	2019	2018
Revenue					
MARINE TERMINAL REVENUES	10,657.04	0.00	0.00	12,462.57	2,759.90
CAPITAL CONTRIBUTIONS (Grants)	0.00	0.00	3,038.01	0.00	0.00
PROPERTY REVENUES	72,996.85	87,070.88	80,280.42	79,245.06	53,967.54
OTHER MISC RENTAL/LEASE REV	8,252.06	13,612.87	8,022.59	15,156.68	5,172.20
NONREVENUE (Loans,other)	0.00	3,700.00	300.00	0.00	120.00
NON-OPERATING REVENUES	7,907.72	2,518.67	3,745.44	(38.91)	7,089.52
TOTAL Revenue	99,813.67	106,902.42	95,386.46	106,825.40	69,109.16
Expenditures					
MARINE TERMINAL EXPENSES	6,557.54	2,582.31	405.74	4,312.72	6,138.39
PROPERTY EXPENSES	60,037.68	58,008.00	61,601.10	61,463.20	53,704.73
NONEXPENSE (Loans,Proj,other)	65,979.42	45,133.20	54,783.46	19,317.59	113,305.93
GENERAL & ADMIN EXPENSES	31,092.46	25,793.11	24,793.66	24,954.83	24,424.39
COMMISSIONERS EXPENSES	1,883.65	2,010.82	2,007.03	2,139.61	2,653.39
NON-OPERATING EXPENSES	554.72	1,269.56	4,287.32	1,186.87	1,868.74
TOTAL Expenditures	166,105.47	134,797.00	147,878.31	113,374.82	202,095.57
Excess of Revenue over Expenditures	(66,291.80)	(27,894.58)	(52,491.85)	(6,549.42)	(132,986.41)

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

	2022	2021	2020	2019	2018
Revenue					
MARINE TERMINAL REVENUES	65,294.85	0.00	5,782.31	20,620.60	17,890.45
CAPITAL CONTRIBUTIONS (Grants)	107,436.59	64,998.12	413,028.86	125,921.73	88,090.08
PROPERTY REVENUES	551,101.17	545,577.55	468,054.57	491,034.09	388,769.15
OTHER MISC RENTAL/LEASE REV	67,520.33	73,064.13	92,286.70	70,556.78	35,131.35
NONREVENUE (Loans,other)	6,500.30	5,536.00	3,730.00	63,150.00	2,505.00
NON-OPERATING REVENUES	254,117.65	487,741.00	194,449.12	200,151.19	202,384.17
TOTAL Revenue	1,051,970.89	1,176,916.80	1,177,331.56	971,434.39	734,770.20
Expenditures					
MARINE TERMINAL EXPENSES	18,829.03	5,096.99	3,572.69	13,483.68	11,673.01
PROPERTY EXPENSES	307,386.45	301,426.73	285,684.73	279,814.73	251,389.62
NONEXPENSE (Loans,Proj,other)	305,767.60	238,052.15	322,046.62	240,823.91	601,267.76
GENERAL & ADMIN EXPENSES	189,644.37	164,587.97	156,346.23	168,673.33	158,951.90
COMMISSIONERS EXPENSES	13,047.74	13,800.17	14,567.30	13,874.94	17,318.15
NON-OPERATING EXPENSES	8,863.71	14,091.13	16,503.72	14,443.13	17,261.35
TOTAL Expenditures	843,538.90	737,055.14	798,721.29	731,113.72	1,057,861.79
Excess of Revenue over Expenditures	208,431.99	439,861.66	378,610.27	240,320.67	(323,091.59)

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

	<i>1 Month Ended July 31, 2022</i>		<i>7 Months Ended July 31, 2022</i>	
Revenue				
STEVENSON LANDING REVENUES				
Other Docking Fees	150.00	0.2 %	47,360.25	4.5 %
Other Docking Fees - 10% Admin	583.55	0.6 %	912.92	0.1 %
Dock Services Labor Reimb	4,088.00	4.1 %	6,644.00	0.6 %
Utility Reimbursement-Water	1,541.39	1.5 %	2,645.88	0.3 %
Utility Reimbursement-Refuse	4,294.10	4.3 %	7,731.80	0.7 %
TOTAL STEVENSON LANDING REVENUES	10,657.04	10.7 %	65,294.85	6.2 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	0.00	0.0 %	107,436.59	10.2 %
TOTAL PROJECT GRANT REVENUES	0.00	0.0 %	107,436.59	10.2 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	970.16	1.0 %	7,067.18	0.7 %
Rigging Loft-Elect Reimb	86.19	0.1 %	1,210.94	0.1 %
Tichenor Bldg-Sewer Reimb	1,893.79	1.9 %	13,513.15	1.3 %
Tichenor Bldg-Nat Gas Reimb	314.14	0.3 %	3,377.18	0.3 %
Beacon Rock-Prop Ins Reimb	323.51	0.3 %	1,617.55	0.2 %
Discovery 1-Prop Ins Reimb	0.00	0.0 %	4,768.19	0.5 %
Discovery 2-Prop Ins Reimb	756.34	0.8 %	5,294.38	0.5 %
Evergreen Bldg-Prop Ins Reimb	322.75	0.3 %	2,259.25	0.2 %
Old Saloon-Prop Ins Reimb	81.67	0.1 %	571.69	0.1 %
Rigging Loft-Prop Ins Reimb	47.93	0.0 %	335.51	0.0 %
Skye Bldg-Prop Ins Reimb	81.67	0.1 %	571.69	0.1 %
Stev Ind Bldg-Prop Ins Reimb	1,461.33	1.5 %	11,149.95	1.1 %
Tichenor Bldg-Prop Ins Reimb	833.37	0.8 %	5,923.08	0.6 %
TOTAL PROPERTY LEASE USER CHARGES	7,172.85	7.2 %	57,659.74	5.5 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	4,675.24	4.7 %	23,376.20	2.2 %
Discovery I Building	0.00	0.0 %	30,673.97	2.9 %
Teitzel Building (Discovery 2)	10,739.38	10.8 %	69,365.54	6.6 %
Evergreen Building	3,915.75	3.9 %	27,410.25	2.6 %
212 SW Cascade Ave	100.00	0.1 %	700.00	0.1 %
Old Saloon Building	2,183.43	2.2 %	8,782.09	0.8 %
Rigging Loft (Red Barn)	746.75	0.7 %	5,227.25	0.5 %
Skye Bldg	1,368.01	1.4 %	11,835.52	1.1 %
River Point Bldg (Stev Ind)	22,325.85	22.4 %	176,267.65	16.8 %
Cascades Business Park - Ground lease	2,060.00	2.1 %	14,180.00	1.3 %
Park Rentals	450.00	0.5 %	1,430.00	0.1 %
TOTAL PROP LEASE REVENUE	48,564.41	48.7 %	369,248.47	35.1 %

*1 Month Ended
July 31, 2022*

*7 Months Ended
July 31, 2022*

TICHENOR LEASE REVENUE				
Tichenor Suite #40	1,521.15	1.5 %	10,648.05	1.0 %
Tichenor Suite #45	2,106.21	2.1 %	17,833.82	1.7 %
Fiber Lease Revenue	180.00	0.2 %	1,260.00	0.1 %
Tichenor Suite #50	1,814.50	1.8 %	12,256.98	1.2 %
Tichenor Suite #60	683.61	0.7 %	8,019.75	0.8 %
Tichenor Suite #65	1,904.00	1.9 %	13,328.00	1.3 %
Tichenor Suite #70	1,981.33	2.0 %	12,236.74	1.2 %
Tichenor Suite #85	2,059.40	2.1 %	14,415.80	1.4 %
Tichenor Suite #90	994.54	1.0 %	6,089.87	0.6 %
Tichenor Suite #105	2,059.40	2.1 %	14,415.80	1.4 %
Tichenor Suite #110	1,955.45	2.0 %	13,688.15	1.3 %
TOTAL TICHENOR LEASE REVENUE	17,259.59	17.3 %	124,192.96	11.8 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	8,002.06	8.0 %	65,249.76	6.2 %
Misc Operating Revenue	250.00	0.3 %	2,270.57	0.2 %
TOTAL OTHER MISC LEASE REV	8,252.06	8.3 %	67,520.33	6.4 %
OTHER NONREVENUE				
Tenant Security Deposits	0.00	0.0 %	6,500.30	0.6 %
TOTAL OTHER NONREVENUE	0.00	0.0 %	6,500.30	0.6 %
NON-OPERATING REVENUES				
Investment Interest-MMA	17.88	0.0 %	108.51	0.0 %
Property Tax Revenues	4,389.84	4.4 %	213,615.99	20.3 %
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	0.5 %
Leasehold Tax from State	0.00	0.0 %	3,749.59	0.4 %
Other Non-Operating Revenues	3,500.00	3.5 %	27,155.09	2.6 %
TOTAL NON-OPERATING REVENUES	7,907.72	7.9 %	254,117.65	24.2 %
TOTAL Revenue	99,813.67	100.0 %	1,051,970.89	100.0 %

*1 Month Ended
July 31, 2022*

*7 Months Ended
July 31, 2022*

Expenditures

STEV LANDING EXPENSES

Outside Serv/Maint-Stev Land	0.00	0.0 %	486.22	0.0 %
Supplies-Stev Landing	154.99	0.2 %	211.66	0.0 %
Util-Electricity-Stev Landing	118.64	0.1 %	727.05	0.1 %
Util-Water Exp-Stev Land	2,140.11	2.1 %	6,118.60	0.6 %
Util-Garbage Exp-Stev Land	4,143.80	4.2 %	11,285.50	1.1 %
TOTAL STEV LANDING EXPENSES	6,557.54	6.6 %	18,829.03	1.8 %

OTHER PROPERTY LEASE OPS

Cascade Business Park Easement Exp	800.00	0.8 %	1,600.00	0.2 %
TOTAL OTHER PROPERTY LEASE OPS	800.00	0.8 %	1,600.00	0.2 %

PROP LEASE MAINT EXPENSES

Salaries-Maint Exp	12,736.56	12.8 %	86,484.69	8.2 %
FICA-Maint Exp	974.34	1.0 %	6,547.05	0.6 %
Worker's Comp-Maint Exp	1,666.09	1.7 %	4,499.35	0.4 %
Unemployment-Maint Exp	84.09	0.1 %	1,363.45	0.1 %
PERS Retirement-Maint Exp	1,224.31	1.2 %	8,599.91	0.8 %
Health Ins-Maint Exp	3,765.28	3.8 %	26,356.96	2.5 %
VEBA-Maint Exp	388.00	0.4 %	2,716.00	0.3 %
Discovery 2 Sup-Maint Exp	150.64	0.2 %	2,916.88	0.3 %
Evergreen Bldg Sup-Maint Exp	700.05	0.7 %	716.17	0.1 %
212 Cascade Ave Sup-Maint Exp	202.04	0.2 %	1,935.58	0.2 %
Rigging Loft Sup-Maint Exp	0.00	0.0 %	224.39	0.0 %
Skye Bldg Supplies-Maint Exp	13.54	0.0 %	13.54	0.0 %
Stev Ind Bldg Sup-Maint Exp	133.52	0.1 %	7,263.59	0.7 %
Tichenor Supplies-Maint Exp	328.80	0.3 %	4,127.44	0.4 %
Park Grnds Supplies-Maint Exp	477.28	0.5 %	5,592.56	0.5 %
Shop Bldg Supplies-Maint Exp	209.57	0.2 %	1,540.83	0.1 %
Vacant Lands Sup-Maint Exp	0.00	0.0 %	35.80	0.0 %
Wind River Bus Park Sup-Maint	651.00	0.7 %	4,894.00	0.5 %
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	382.73	0.4 %	1,635.36	0.2 %
Fuel-Maint Exp	718.33	0.7 %	4,425.40	0.4 %
Automotive-Maint Exp	81.99	0.1 %	2,043.64	0.2 %
Machinery & Equipment - Maint Exp	356.41	0.4 %	2,749.37	0.3 %
TOTAL PROPERTY LEASE MAINT EXPENSES	25,244.57	25.3 %	177,403.65	16.9 %

*1 Month Ended
July 31, 2022*

*7 Months Ended
July 31, 2022*

PROPERTY UTILITY EXPENSES

212 Cascade Ave-Water Exp	35.28	0.0 %	245.28	0.0 %
Rigging Loft-Water Exp	35.28	0.0 %	245.28	0.0 %
Tichenor-Water Exp	962.05	1.0 %	6,744.14	0.6 %
Park-Water Exp	755.88	0.8 %	5,026.91	0.5 %
212 Cascade-Electricity Exp	204.67	0.2 %	1,537.26	0.1 %
Rigging Loft-Electricity Exp	191.54	0.2 %	2,690.99	0.3 %
Tichenor Bldg-Electricity Exp	766.26	0.8 %	5,088.29	0.5 %
Electricity Exp-Parks & Grnds	190.79	0.2 %	1,267.77	0.1 %
Electricity-Unoccupied Fac	281.86	0.3 %	1,958.33	0.2 %
WRBP - Electricity Exp	236.54	0.2 %	1,297.62	0.1 %
212 Cascade Ave-Sewer Exp	101.27	0.1 %	697.64	0.1 %
Rigging Loft-Sewer Exp	101.27	0.1 %	697.64	0.1 %
Tichenor Bldg-Sewer Exp	1,879.52	1.9 %	13,047.08	1.2 %
Sewer Exp-Parks & Grounds	372.03	0.4 %	2,307.75	0.2 %
Garbage Exp-Parks & Grounds	75.60	0.1 %	847.80	0.1 %
Tichenor Bldg-Nat Gas Exp	307.97	0.3 %	2,747.54	0.3 %
TOTAL PROPERTY UTILITY EXPENSES	6,497.81	6.5 %	46,447.32	4.4 %

OTHER PROPERTY EXPENSES

Returned Tenant Deposits	2,000.00	2.0 %	3,706.00	0.4 %
Leasehold Taxes Expense	25,495.30	25.5 %	78,229.48	7.4 %
TOTAL OTHER PROPERTY EXPENSES	27,495.30	27.5 %	81,935.48	7.8 %

DEBT REDEMPTION-PRINCIPAL

Prin-CTED-126 Cascade Ave	0.00	0.0 %	5,487.39	0.5 %
WIB/EDC - Line of Credit	696.68	0.7 %	4,819.99	0.5 %
Capital Lease - Auto	390.03	0.4 %	2,730.21	0.3 %
Prin-WIB-Discovery 2	0.00	0.0 %	496.42	0.0 %
Prin-WIB-Coyote Ridge	9,496.22	9.5 %	18,947.00	1.8 %
Prin-CERB-Discovery 2	0.00	0.0 %	67,666.66	6.4 %
TOTAL DEBT REDEMPTION-PRINCIPAL	10,582.93	10.6 %	100,147.67	9.5 %

GENERAL PROJECTS EXPENSES

WATERFRONT DEV - SHORELINE ENHANCE	0.00	0.0 %	596.54	0.1 %
NB PARCEL 2 Cascades Bus Park	55,396.49	55.5 %	134,700.89	12.8 %
LANDING IMPROVEMENTS	0.00	0.0 %	4,587.50	0.4 %
TOTAL GENERAL PROJECTS EXPENSES	55,396.49	55.5 %	139,884.93	13.3 %

EQUIPMENT PURCHASES

Equipment Purchase	0.00	0.0 %	65,735.00	6.2 %
TOTAL EQUIPMENT PURCHASES	0.00	0.0 %	65,735.00	6.2 %

	<i>1 Month Ended</i> <i>July 31, 2022</i>		<i>7 Months Ended</i> <i>July 31, 2022</i>	
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	8,728.18	8.7 %	61,097.41	5.8 %
FICA-Administrative Expense	733.12	0.7 %	5,200.80	0.5 %
Worker's Comp-Admin Expense	106.40	0.1 %	314.80	0.0 %
Unemployment-Admin Expense	64.34	0.1 %	64.34	0.0 %
PERS Retirement-Admin Exp	894.64	0.9 %	6,262.50	0.6 %
Health Insur-Admin Expense	884.84	0.9 %	6,193.88	0.6 %
VEBA-Admin Expense	194.00	0.2 %	1,358.00	0.1 %
Paid Family Medical Leave	300.97	0.3 %	762.39	0.1 %
TOTAL SALARIES & BENEFITS-ADMIN	11,906.49	11.9 %	81,254.12	7.7 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	212.50	0.2 %	1,400.00	0.1 %
Professional Serv-Gen Admin	12,818.59	12.8 %	66,890.13	6.4 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	13,031.09	13.1 %	68,290.13	6.5 %
G & A EXPENSES				
Legal Fees-G&A Exp	1,788.00	1.8 %	14,914.00	1.4 %
Office Supplies-G&A Exp	0.00	0.0 %	596.79	0.1 %
Equipment - G&A Exp	0.00	0.0 %	(87.86)	0.0 %
Admin Travel-G&A Expense	789.11	0.8 %	1,205.47	0.1 %
Professional Develop-G&A Exp	1,371.70	1.4 %	3,921.70	0.4 %
Legal Advertising-G&A Expense	0.00	0.0 %	102.92	0.0 %
Marketing Advertising-G&A Exp	52.50	0.1 %	596.00	0.1 %
Membership/Dues-G&A Exp	0.00	0.0 %	4,906.82	0.5 %
Administrative-G&A Expense	217.32	0.2 %	2,536.28	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	1,731.45	1.7 %	2,628.08	0.2 %
Telecommunications-G&A Expense	204.80	0.2 %	1,823.60	0.2 %
IT Expenses	0.00	0.0 %	6,625.11	0.6 %
TOTAL G & A EXPENSES	6,154.88	6.2 %	40,100.12	3.8 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	512.00	0.5 %	3,456.00	0.3 %
Commissioners Salaries	855.00	0.9 %	5,985.00	0.6 %
FICA-Commissioners	39.17	0.0 %	264.38	0.0 %
Health Ins - Commissioners	477.48	0.5 %	3,342.36	0.3 %
TOTAL COMMISSIONERS EXPENSES	1,883.65	1.9 %	13,047.74	1.2 %
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	0.00	0.0 %	(496.42)	0.0 %
Interest-WIB-Coyote Ridge	114.47	0.1 %	253.56	0.0 %
Interest - WIB/EDC Line of Credit	440.25	0.4 %	3,226.38	0.3 %
Interest-CTED-126 Cascade Ave	0.00	0.0 %	466.86	0.0 %
Interest-CERB-Discovery 2	0.00	0.0 %	5,413.33	0.5 %
TOTAL NON-OPERATING EXPENSES	554.72	0.6 %	8,863.71	0.8 %
TOTAL Expenditures	166,105.47	166.4 %	843,538.90	80.2 %
Excess of Revenue over Expenditures	(66,291.80)	-66.4 %	208,431.99	19.8 %

Port of Skamania County
Statement of Revenue & Expenditures
Year-to-Date Variance, July 2022 - current month

	<i>7 Months Ended July 31, 2022</i>	<i>7 Months Ended July 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	1,986.00	(1,073.08)	-54.0 %
Dock Services Labor Reimb	6,644.00	7,980.00	(1,336.00)	-16.7 %
Utility Reimbursement-Water	2,645.88	4,750.00	(2,104.12)	-44.3 %
Utility Reimbursement-Refuse	7,731.80	7,125.00	606.80	8.5 %
TOTAL STEVENSON LANDING REVENUES	65,294.85	86,724.00	(21,429.15)	-24.7 %
PROJECT GRANT REVENUES				
Project - Grant Revenues	107,436.59	317,350.00	(209,913.41)	-66.1 %
TOTAL PROJECT GRANT REVENUES	107,436.59	317,350.00	(209,913.41)	-66.1 %
PROP LEASE/RENTAL-USER CHARGES				
Tichenor Bldg-Water Reimb	7,067.18	8,750.00	(1,682.82)	-19.2 %
Rigging Loft-Elect Reimb	1,210.94	630.00	580.94	92.2 %
Tichenor Bldg-Sewer Reimb	13,513.15	15,050.00	(1,536.85)	-10.2 %
Tichenor Bldg-Nat Gas Reimb	3,377.18	2,850.00	527.18	18.5 %
Beacon Rock-Prop Ins Reimb	1,617.55	1,400.00	217.55	15.5 %
Discovery 1-Prop Ins Reimb	4,768.19	3,850.00	918.19	23.8 %
Discovery 2-Prop Ins Reimb	5,294.38	3,850.00	1,444.38	37.5 %
Evergreen Bldg-Prop Ins Reimb	2,259.25	2,212.00	47.25	2.1 %
Old Saloon-Prop Ins Reimb	571.69	281.75	289.94	102.9 %
Rigging Loft-Prop Ins Reimb	335.51	280.00	55.51	19.8 %
Skye Bldg-Prop Ins Reimb	571.69	560.00	11.69	2.1 %
Stev Ind Bldg-Prop Ins Reimb	11,149.95	9,800.00	1,349.95	13.8 %
Tichenor Bldg-Prop Ins Reimb	5,923.08	2,925.44	2,997.64	102.5 %
TOTAL PROPERTY LEASE USER CHARGES	57,659.74	52,439.19	5,220.55	10.0 %
PROPERTY LEASE REVENUE				
Beacon Rock Golf Course	23,376.20	16,855.00	6,521.20	38.7 %
Discovery I Building	30,673.97	33,537.00	(2,863.03)	-8.5 %
Teitzel Building (Discovery 2)	69,365.54	56,749.00	12,616.54	22.2 %
Evergreen Building	27,410.25	25,932.06	1,478.19	5.7 %
212 SW Cascade Ave	700.00	700.00	0.00	
Old Saloon Building	8,782.09	8,309.00	473.09	5.7 %
Rigging Loft (Red Barn)	5,227.25	4,945.50	281.75	5.7 %
Skye Bldg	11,835.52	11,553.50	282.02	2.4 %
River Point Bldg (Stev Ind)	176,267.65	134,309.56	41,958.09	31.2 %
Cascades Business Park - Ground lease	14,180.00	14,000.00	180.00	1.3 %
Park Rentals	1,430.00	0.00	1,430.00	
TOTAL PROP LEASE REVENUE	369,248.47	306,890.62	62,357.85	20.3 %

	<i>7 Months Ended July 31, 2022</i>	<i>7 Months Ended July 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TICHENOR LEASE REVENUE				
Tichenor Suite #40	10,648.05	10,073.56	574.49	5.7 %
Tichenor Suite #45	17,833.82	10,461.50	7,372.32	70.5 %
Fiber Lease Revenue	1,260.00	0.00	1,260.00	
Tichenor Suite #50	12,256.98	11,605.44	651.54	5.6 %
Tichenor Suite #60	8,019.75	6,312.25	1,707.50	27.1 %
Tichenor Suite #65	13,328.00	12,609.31	718.69	5.7 %
Tichenor Suite #70	12,236.74	10,082.94	2,153.80	21.4 %
Tichenor Suite #85	14,415.80	13,638.31	777.49	5.7 %
Tichenor Suite #90	6,089.87	2,731.19	3,358.68	123.0 %
Tichenor Suite #105	14,415.80	13,638.31	777.49	5.7 %
Tichenor Suite #110	13,688.15	11,605.44	2,082.71	17.9 %
TOTAL TICHENOR LEASE REVENUE	124,192.96	102,758.25	21,434.71	20.9 %
OTHER MISC LEASE REVENUE				
Leasehold Taxes from Tenants	65,249.76	52,599.00	12,650.76	24.1 %
Misc Operating Revenue	2,270.57	5,833.31	(3,562.74)	-61.1 %
TOTAL OTHER MISC LEASE REV	67,520.33	58,432.31	9,088.02	15.6 %
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	108.51	1,166.69	(1,058.18)	-90.7 %
Property Tax Revenues	213,615.99	206,911.00	6,704.99	3.2 %
PILT Fish & Wildlife Tax Rev	281.82	0.00	281.82	
DNR PILT NAP/NRCA Rev	4,432.71	583.31	3,849.40	659.9 %
Private Timber Harvest Tax Rev	4,773.94	9,916.69	(5,142.75)	-51.9 %
Leasehold Tax from State	3,749.59	583.31	3,166.28	542.8 %
Other Non-Operating Revenues	27,155.09	0.00	27,155.09	
TOTAL NON-OPERATING REVENUES	254,117.65	219,161.00	34,956.65	16.0 %
TOTAL Revenue	1,051,970.89	1,143,755.37	(91,784.48)	-8.0 %

	<i>7 Months Ended July 31, 2022</i>	<i>7 Months Ended July 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	211.66	0.00	(211.66)	
Util-Electricity-Stev Landing	727.05	750.00	22.95	3.1 %
Util-Water Exp-Stev Land	6,118.60	11,230.00	5,111.40	45.5 %
Util-Garbage Exp-Stev Land	11,285.50	15,825.00	4,539.50	28.7 %
TOTAL STEV LANDING EXPENSES	18,829.03	27,805.00	8,975.97	32.3 %
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	86,484.69	87,110.44	625.75	0.7 %
Overtime-Maint Exp	0.00	4,371.00	4,371.00	100.0 %
FICA-Maint Exp	6,547.05	7,016.31	469.26	6.7 %
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	8,599.91	8,478.00	(121.91)	-1.4 %
Health Ins-Maint Exp	26,356.96	26,356.75	(0.21)	0.0 %
VEBA-Maint Exp	2,716.00	2,716.00	0.00	
Outside Services/Maintenance	0.00	291.69	291.69	100.0 %
BRGC Supplies-Maint Exp	0.00	583.31	583.31	100.0 %
Discovery I Sup-Maint Exp	0.00	1,166.69	1,166.69	100.0 %
Discovery 2 Sup-Maint Exp	2,916.88	1,458.31	(1,458.57)	-100.0 %
Evergreen Bldg Sup-Maint Exp	716.17	2,916.69	2,200.52	75.4 %
212 Cascade Ave Sup-Maint Exp	1,935.58	583.31	(1,352.27)	-231.8 %
Old Saloon Supplies-Maint Exp	0.00	583.31	583.31	100.0 %
Rigging Loft Sup-Maint Exp	224.39	875.00	650.61	74.4 %
Skye Bldg Supplies-Maint Exp	13.54	2,916.69	2,903.15	99.5 %
Stev Ind Bldg Sup-Maint Exp	7,263.59	5,136.38	(2,127.21)	-41.4 %
Tichenor Supplies-Maint Exp	4,127.44	8,458.31	4,330.87	51.2 %
Park Grnds Supplies-Maint Exp	5,592.56	9,916.69	4,324.13	43.6 %
21 Cascade Supplies-Maint Exp	0.00	116.69	116.69	100.0 %
Shop Bldg Supplies-Maint Exp	1,540.83	1,458.31	(82.52)	-5.7 %
Vacant Lands Sup-Maint Exp	35.80	116.69	80.89	69.3 %
Wind River Bus Park Sup-Maint	4,894.00	4,550.00	(344.00)	-7.6 %
Cascades Bus Park Sup-Maint	0.00	583.31	583.31	100.0 %
Boat Launch Supplies-Maint Exp	87.87	583.31	495.44	84.9 %
Tools-Maint Exp	633.82	583.31	(50.51)	-8.7 %
Janitorial Supplies-Maint Exp	1,635.36	2,333.31	697.95	29.9 %
Fuel-Maint Exp	4,425.40	3,208.31	(1,217.09)	-37.9 %
Automotive-Maint Exp	2,043.64	583.31	(1,460.33)	-250.4 %
Uniforms-Maint Exp	0.00	583.31	583.31	100.0 %
Machinery & Equipment - Maint Exp	2,749.37	758.31	(1,991.06)	-262.6 %
Equip Rentals-Maint Exp	0.00	583.31	583.31	100.0 %
TOTAL PROPERTY LEASE MAINT EXPENSES	177,403.65	198,215.86	20,812.21	10.5 %

	<i>7 Months Ended July 31, 2022</i>	<i>7 Months Ended July 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
PROPERTY UTILITY EXPENSES				
212 Cascade Ave-Water Exp	245.28	583.31	338.03	58.0 %
Rigging Loft-Water Exp	245.28	312.06	66.78	21.4 %
Tichenor-Water Exp	6,744.14	9,158.31	2,414.17	26.4 %
Park-Water Exp	5,026.91	7,350.00	2,323.09	31.6 %
212 Cascade-Electricity Exp	1,537.26	1,649.69	112.43	6.8 %
Rigging Loft-Electricity Exp	2,690.99	2,150.00	(540.99)	-25.2 %
Tichenor Bldg-Electricity Exp	5,088.29	8,750.00	3,661.71	41.8 %
Electricity Exp-Parks & Grnds	1,267.77	1,925.00	657.23	34.1 %
Electricity-Unoccupied Fac	1,958.33	1,767.50	(190.83)	-10.8 %
WRBP - Electricity Exp	1,297.62	1,166.69	(130.93)	-11.2 %
212 Cascade Ave-Sewer Exp	697.64	2,100.00	1,402.36	66.8 %
Rigging Loft-Sewer Exp	697.64	816.69	119.05	14.6 %
Tichenor Bldg-Sewer Exp	13,047.08	17,500.00	4,452.92	25.4 %
Sewer Exp-Parks & Grounds	2,307.75	3,150.00	842.25	26.7 %
Garbage Exp-Parks & Grounds	847.80	2,050.00	1,202.20	58.6 %
Tichenor Bldg-Nat Gas Exp	2,747.54	2,980.00	232.46	7.8 %
TOTAL PROPERTY UTILITY EXPENSES	46,447.32	63,409.25	16,961.93	26.7 %
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	5,487.39	11,052.00	5,564.61	50.3 %
WIB/EDC - Line of Credit	4,819.99	4,729.06	(90.93)	-1.9 %
Capital Lease - Auto	2,730.21	2,730.21	0.00	
Prin-WIB-Discovery 2	496.42	9,229.00	8,732.58	94.6 %
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	100,147.67	114,232.27	14,084.60	12.3 %
GENERAL PROJECTS EXPENSES				
Rigging Loft - Capital Repair	0.00	45,000.00	45,000.00	100.0 %
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	134,700.89	375,000.00	240,299.11	64.1 %
LANDING IMPROVEMENTS	4,587.50	17,350.00	12,762.50	73.6 %
TOTAL GENERAL PROJECTS EXPENSES	139,884.93	447,350.00	307,465.07	68.7 %
EQUIPMENT PURCHASES				
Office Equipment Purchases	0.00	4,000.00	4,000.00	100.0 %
Equipment Purchase	65,735.00	55,000.00	(10,735.00)	-19.5 %
TOTAL EQUIPMENT PURCHASES	65,735.00	59,000.00	(6,735.00)	-11.4 %

	<i>7 Months Ended July 31, 2022</i>	<i>7 Months Ended July 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
SALARIES & BENEFITS-ADMIN				
Salaries-Administrative Exp	61,097.41	61,097.19	(0.22)	0.0 %
FICA-Administrative Expense	5,200.80	4,673.69	(527.11)	-11.3 %
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	6,262.50	6,655.81	393.31	5.9 %
Health Insur-Admin Expense	6,193.88	6,193.81	(0.07)	0.0 %
VEBA-Admin Expense	1,358.00	1,358.00	0.00	
Paid Family Medical Leave	762.39	0.00	(762.39)	
TOTAL SALARIES & BENEFITS-ADMIN	81,254.12	83,796.75	2,542.63	3.0 %
OUTSIDE SERVICES-GEN & ADMIN				
Auditing-Gen & Admin	1,400.00	3,500.00	2,100.00	60.0 %
Professional Serv-Gen Admin	66,890.13	54,730.06	(12,160.07)	-22.2 %
TOTAL OUTSIDE SERVICES-GEN & ADMIN	68,290.13	58,230.06	(10,060.07)	-17.3 %
G & A EXPENSES				
Legal Fees-G&A Exp	14,914.00	14,583.31	(330.69)	-2.3 %
Legal Fees-G&A Exp-WRBP	0.00	875.00	875.00	100.0 %
Office Supplies-G&A Exp	596.79	3,150.00	2,553.21	81.1 %
Equipment - G&A Exp	(87.86)	583.31	671.17	115.1 %
Admin Travel-G&A Expense	1,205.47	8,000.00	6,794.53	84.9 %
Professional Develop-G&A Exp	3,921.70	2,500.00	(1,421.70)	-56.9 %
Legal Advertising-G&A Expense	102.92	700.00	597.08	85.3 %
Marketing Advertising-G&A Exp	596.00	5,833.31	5,237.31	89.8 %
Membership/Dues-G&A Exp	4,906.82	5,325.00	418.18	7.9 %
Administrative-G&A Expense	2,536.28	1,200.00	(1,336.28)	-111.4 %
Marketing & Eco Dev-G&A Exp	50.00	58.31	8.31	14.3 %
Postage-G&A Expense	163.44	375.00	211.56	56.4 %
Safety Program-G&A Expense	117.77	775.00	657.23	84.8 %
State Use Tax-G&A Exp	2,628.08	7,500.00	4,871.92	65.0 %
Miscellaneous G & A Exp	0.00	58.31	58.31	100.0 %
Telecommunications-G&A Expense	1,823.60	2,800.00	976.40	34.9 %
IT Expenses	6,625.11	1,458.31	(5,166.80)	-354.3 %
TOTAL G & A EXPENSES	40,100.12	55,774.86	15,674.74	28.1 %
COMMISSIONER'S EXPENSES				
Commissioners Mtg Comp	3,456.00	5,824.00	2,368.00	40.7 %
Commissioners Salaries	5,985.00	5,985.00	0.00	
FICA-Commissioners	264.38	903.56	639.18	70.7 %
Health Ins - Commissioners	3,342.36	3,342.50	0.14	0.0 %
TOTAL COMMISSIONERS EXPENSES	13,047.74	16,055.06	3,007.32	18.7 %
NON-OPERATING EXPENSES				
Interest-WIB-Discovery 2	(496.42)	1,536.00	2,032.42	132.3 %
Interest-WIB-Coyote Ridge	253.56	354.00	100.44	28.4 %
Interest - WIB/EDC Line of Credit	3,226.38	3,229.94	3.56	0.1 %
Interest-CTED-126 Cascade Ave	466.86	856.00	389.14	45.5 %
Interest-CERB-Discovery 2	5,413.33	5,413.00	(0.33)	0.0 %
TOTAL NON-OPERATING EXPENSES	8,863.71	11,388.94	2,525.23	22.2 %
TOTAL Expenditures	843,538.90	1,202,898.05	359,359.15	29.9 %
Excess of Revenue over Expenditures	208,431.99	(59,142.68)	267,574.67	452.4 %