

**PORT OF KINGSTON**  
**ACCOUNTANT'S COMPILATION REPORT**  
**AND FINANCIAL STATEMENTS**  
**AUGUST 31, 2017**

**PORT OF KINGSTON**

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September 14, 2017

To the Board of Commissioners  
Port of Kingston  
Kingston, WA

Management is responsible for the accompanying financial statements of the Port of Kingston, which comprise the statement of assets, liabilities, and equity – cash basis as of August 31, 2017, and the related statement of revenues and expenses-cash basis for the month and eight months ended August 31, 2017 and 2016, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The supplementary information contained in Schedules I, II, III, IV and the budgeted amounts on pages 3 and 6 are presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation; however we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Port's assets, liabilities, equity, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Hearthstone CPA Group*  
HEARTHSTONE CPA GROUP

**PORT OF KINGSTON**  
**STATEMENT OF ASSETS, LIABILITIES AND EQUITY - CASH BASIS**  
**August 31, 2017**  
**(See Accountant's Compilation Report)**

**ASSETS**

Cash And Cash Equivalents		
Cash On Hand	\$	575.00
Cash - Operating Accounts		172,075.11
Cash - Marina Construction Account		15,710.84
Investments		
Marina Replacement/Remediation Reserve Fund		2,220,155.47
General Fund Investments		96,297.69
		2,504,814.11
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>2,504,814.11</b>

**LIABILITIES AND EQUITY**

Accrued Expenses		
Pension Payable	\$	3,212.65
Leasehold Taxes Payable		15,895.50
Sales/B&O Taxes Payable		8,351.77
FICA & Withholding Payable		4,359.83
		31,819.75
Long-term Liabilities		
G.O. Bonds Payable		800,000.00
		800,000.00
<b>Total Liabilities</b>		<b>831,819.75</b>
<b>EQUITY</b>		
Contributed Capital & Unreserved Retained Earnings		2,413,457.75
Current Period Net Loss		(740,463.39)
		1,672,994.36
<b>Total Equity</b>		<b>1,672,994.36</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$</b>	<b>2,504,814.11</b>

**PORT OF KINGSTON**  
**Statement of Revenues and Expenses - Cash Basis**  
**For the Eight Months Ended August 31, 2017**  
**(See Accountant's Compilation Report)**

	<b>ACTUAL</b>	<b>PERIOD TO DATE BUDGET **</b>	<b>BUDGET VARIANCE</b>
<b>OPERATING REVENUES</b>			
Marina User Charges	\$ 598,663.74	\$ 601,143.00	\$ (2,479.26)
Property Rentals - Facilities (Net)	343,126.86	325,317.00	17,809.86
Miscellaneous Income	5,330.37	4,856.00	474.37
Retail Sales (Net)	1,343.15	2,151.00	(807.85)
Fuel Sales (Net)	68,731.50	71,282.00	(2,550.50)
<b>Total Operating Revenues</b>	<u>1,017,195.62</u>	<u>1,004,749.00</u>	<u>12,446.62</u>
<b>OPERATING EXPENSES</b>			
Accounting	17,010.00	18,000.00	(990.00)
Advertising & Promotion	11,788.11	16,000.00	(4,211.89)
Commissioners Compensation	7,900.17	3,600.00	4,300.17
Commissioners Travel/Training & Education	7,370.62	5,400.00	1,970.62
Computer Supplies/Expense	7,907.42	10,016.00	(2,108.58)
Consulting Fees	57,885.40	23,336.00	34,549.40
Dues & Subscriptions	5,682.76	9,556.00	(3,873.24)
Electricity	31,531.06	27,990.00	3,541.06
Employee Medical	114,204.70	117,909.00	(3,704.30)
Environmental Inspections	700.00	800.00	(100.00)
Equipment Rental	3,717.49	2,584.00	1,133.49
Excise Tax Expense	11,826.55	9,025.00	2,801.55
Insurance	0.00	63,250.00	(63,250.00)
Landscaping	6,773.98	6,805.00	(31.02)
Lawsuit/Judgement	166,415.15	0.00	166,415.15
Legal	70,287.73	66,670.00	3,617.73
Miscellaneous	1,634.08	1,000.00	634.08
Office Credit Card Fees	12,298.82	19,205.00	(6,906.18)
Office Supplies	6,403.81	8,920.00	(2,516.19)
Operating Supplies	13,231.98	12,720.00	511.98
(Over)/Short	(126.64)	0.00	(126.64)
Parking Expense	14,397.81	7,680.00	6,717.81
Payroll Taxes	46,192.68	49,560.00	(3,367.32)
Pension Expense	36,163.17	35,656.00	507.17
Purchase of Capital Assets	793,144.30	793,144.30 *	0.00
Repairs & Maintenance	37,818.78	40,000.00	(2,181.22)
Salaries & Wages	355,330.93	350,904.00	4,426.93
SoundRunner Ferry Expense	8,164.40	12,000.00	(3,835.60)
Storage Rent	821.00	815.00	6.00
Telephone	5,463.85	5,216.00	247.85
Temp Agency Labor	350.00	0.00	350.00
Training & Education	2,927.21	6,695.00	(3,767.79)
Travel	3,023.02	4,000.00	(976.98)
Water, Sewer & Garbage	26,639.87	29,752.00	(3,112.13)
<b>Total Operating Expenses</b>	<u>1,884,880.21</u>	<u>1,758,208.30</u>	<u>126,671.91</u>
<b>Loss From Operations</b>	<u>(867,684.59)</u>	<u>(753,459.30)</u>	<u>(114,225.29)</u>
<b>NONOPERATING REVENUES</b>	<u>127,221.20</u>	<u>98,949.00</u>	<u>28,272.20</u>
<b>NET LOSS</b>	<u>\$ (740,463.39) \$</u>	<u>(654,510.30) \$</u>	<u>(85,953.09)</u>

\*Budget represents actual capital expenditures year to date.

\*\*Budget amended April 2017

**PORT OF KINGSTON**  
**Statement of Revenues and Expenses - Cash Basis**  
**For the Month ended August 31, 2017 and 2016**  
**(See Accountant's Compilation Report)**

	<u>2017</u>	<u>2016</u>	<u>Change</u>
<b>OPERATING REVENUES</b>			
Marina User Charges	\$ 88,372.03	\$ 87,566.12	\$ 805.91
Property Rentals - Facilities (Net)	50,819.01	50,727.14	91.87
Miscellaneous Income	700.87	105.55	595.32
Retail Sales (Net)	13.24	35.71	(22.47)
Fuel Sales (Net)	<u>(8,116.62)</u>	<u>11,432.94</u>	<u>(19,549.56)</u>
<b>Total Operating Revenues</b>	<u>131,788.53</u>	<u>149,867.46</u>	<u>(18,078.93)</u>
<b>OPERATING EXPENSES</b>			
Accounting	1,335.00	1,263.00	72.00
Advertising & Promotion	179.22	1,476.19	(1,296.97)
Commissioners Compensation	3,226.17	342.00	2,884.17
Commissioners Travel/Training & Education	1,455.18	1,446.40	8.78
Computer Supplies/Expense	262.63	1,718.60	(1,455.97)
Consulting Fees	7,349.34	0.00	7,349.34
Dues & Subscriptions	730.00	90.00	640.00
Electricity	1,451.30	1,464.74	(13.44)
Employee Medical	12,248.51	13,134.02	(885.51)
Environmental Inspections	0.00	1,201.35	(1,201.35)
Excise Tax Expense	1,151.81	824.68	327.13
Insurance	0.00	61,285.00	(61,285.00)
Landscaping	370.76	221.67	149.09
Legal	5,025.40	7,152.10	(2,126.70)
Miscellaneous	93.07	0.00	93.07
Office Credit Card Fees	2,023.67	1,580.43	443.24
Office Supplies	1,124.84	1,027.31	97.53
Operating Supplies	1,356.59	1,467.08	(110.49)
(Over)/Short	(22.00)	1,347.66	(1,369.66)
Parking Expense	1,163.77	6,224.05	(5,060.28)
Payroll Taxes	4,189.33	3,231.60	957.73
Pension Expense	4,539.16	4,230.23	308.93
Purchase of Capital Assets	42,271.29	17,912.44	24,358.85
Repairs & Maintenance	1,299.61	7,669.28	(6,369.67)
Salaries & Wages	43,173.17	43,716.50	(543.33)
Storage Rent	107.00	100.00	7.00
Telephone	647.65	575.23	72.42
Temp Agency Labor	0.00	5,460.00	(5,460.00)
Training & Education	0.00	390.00	(390.00)
Travel	331.40	530.56	(199.16)
Water, Sewer & Garbage	<u>0.00</u>	<u>7,043.36</u>	<u>(7,043.36)</u>
<b>Total Operating Expenses</b>	<u>137,083.87</u>	<u>194,125.48</u>	<u>(57,041.61)</u>
<b>Loss From Operations</b>	<u>(5,295.34)</u>	<u>(44,258.02)</u>	<u>38,962.68</u>
<b>NONOPERATING REVENUES</b>	<u>4,206.48</u>	<u>6,987.04</u>	<u>(2,780.56)</u>
<b>NET LOSS</b>	<u>\$ (1,088.86)</u>	<u>\$ (37,270.98)</u>	<u>\$ 36,182.12</u>

**PORT OF KINGSTON**  
**Statement of Revenues and Expenses - Cash Basis**  
**For the Eight Months Ended August 31, 2017 and 2016**  
**(See Accountant's Compilation Report)**

	<u>2017</u>	<u>2016</u>	<u>Change</u>
<b>OPERATING REVENUES</b>			
Marina User Charges	\$ 598,663.74	\$ 590,136.60	\$ 8,527.14
Property Rentals - Facilities (Net)	343,126.86	325,949.38	17,177.48
Miscellaneous Income	5,330.37	6,290.76	(960.39)
Retail Sales (Net)	1,343.15	1,176.44	166.71
Fuel Sales (Net)	68,731.50	76,457.83	(7,726.33)
	<u>1,017,195.62</u>	<u>1,000,011.01</u>	<u>17,184.61</u>
<b>Total Operating Revenues</b>			
<b>OPERATING EXPENSES</b>			
Accounting	17,010.00	23,797.00	(6,787.00)
Advertising & Promotion	11,788.11	3,604.06	8,184.05
Audit	0.00	25,365.30	(25,365.30)
Commissioners Compensation	7,900.17	4,788.00	3,112.17
Commissioners Travel/Training & Education	7,370.62	4,746.55	2,624.07
Computer Supplies/Expense	7,907.42	12,615.99	(4,708.57)
Consulting Fees	57,885.40	31,682.66	26,202.74
Dues & Subscriptions	5,682.76	8,595.50	(2,912.74)
Electricity	31,531.06	26,659.60	4,871.46
Employee Medical	114,204.70	90,546.63	23,658.07
Environmental Inspections	700.00	1,937.87	(1,237.87)
Equipment Rental	3,717.49	1,103.35	2,614.14
Excise Tax Expense	11,826.55	10,312.98	1,513.57
Insurance	0.00	62,219.00	(62,219.00)
Landscaping	6,773.98	4,909.19	1,864.79
Lawsuit/Judgment	166,415.15	0.00	166,415.15
Legal	70,287.73	58,592.00	11,695.73
Miscellaneous	1,634.08	886.39	747.69
Office Credit Card Fees	12,298.82	10,136.76	2,162.06
Office Supplies	6,403.81	6,161.08	242.73
Operating Supplies	13,231.98	12,832.89	399.09
(Over)/Short	(126.64)	4.24	(130.88)
Parking Expense	14,397.81	14,272.51	125.30
Payroll Taxes	46,192.68	14,444.65	31,748.03
Penalties & Fines	0.00	457.83	(457.83)
Pension Expense	36,163.17	28,193.66	7,969.51
Purchase of Capital Assets	793,144.30	94,908.77	698,235.53
Repairs & Maintenance	37,818.78	32,827.12	4,991.66
Salaries & Wages	355,330.93	295,535.29	59,795.64
Secretary Compensation	0.00	510.00	(510.00)
SoundRunner Ferry Expense	8,164.40	1,517.42	6,646.98
Storage Rent	821.00	765.00	56.00
Telephone	5,463.85	3,350.38	2,113.47
Temp Agency Labor	350.00	37,847.70	(37,497.70)
Training & Education	2,927.21	913.00	2,014.21
Travel	3,023.02	1,590.21	1,432.81
Water, Sewer & Garbage	26,639.87	29,635.41	(2,995.54)
	<u>1,884,880.21</u>	<u>958,265.99</u>	<u>926,614.22</u>
<b>Total Operating Expenses</b>			
	<u>(867,684.59)</u>	<u>41,745.02</u>	<u>(909,429.61)</u>
<b>Income (Loss) From Operations</b>			
<b>NONOPERATING REVENUES</b>			
	<u>127,221.20</u>	<u>123,331.33</u>	<u>3,889.87</u>
<b>NET INCOME (LOSS)</b>			
	<u>\$ (740,463.39)</u>	<u>\$ 165,076.35</u>	<u>\$ (905,539.74)</u>

**PORT OF KINGSTON**  
**SCHEDULE I - REVENUES**  
**For the Eight Months Ended August 31, 2017**  
**(See Accountant's Compilation Report)**

	<b>ACTUAL</b>	<b>PERIOD TO DATE BUDGET *</b>	<b>BUDGET VARIANCE</b>
<b>MARINA USER CHARGES</b>			
Moorage - Base Rate	\$ 447,125.58	\$ 454,728.00	\$ (7,602.42)
Kayak	4,386.90	3,199.00	1,187.90
Moorage - Transient	94,774.66	100,543.00	(5,768.34)
Winter Moorage	10,157.82	5,178.00	4,979.82
Electricity - Permanent	29,435.28	24,555.00	4,880.28
Electricity - Transient	5,360.00	7,025.00	(1,665.00)
Laundry Income	1,164.50	1,440.00	(275.50)
Yacht Club Reservation Fees	6,149.00	4,120.00	2,029.00
Deposits - Forfeited	110.00	355.00	(245.00)
<b>Total Marina User charges</b>	<b>\$ 598,663.74</b>	<b>\$ 601,143.00</b>	<b>\$ (2,479.26)</b>
<b>PROPERTY RENTALS - FACILITIES</b>			
Parking	\$ 174,665.62	\$ 151,657.00	\$ 23,008.62
Parking Tickets	3,449.03	3,755.00	(305.97)
Diamond Parking	9,657.28	2,835.00	6,822.28
Yacht Club	8,747.66	9,976.00	(1,228.34)
Aviator Coffees & Teas, LLC Land Rent	2,570.33	2,480.00	90.33
Farmers Market	467.31	468.00	(0.69)
Hill House Rental	10,634.52	21,200.00	(10,565.48)
Department of Transportation Lease	132,935.11	132,946.00	(10.89)
<b>Total Property Rentals - Facilities (Net)</b>	<b>\$ 343,126.86</b>	<b>\$ 325,317.00</b>	<b>\$ 17,809.86</b>
<b>RETAIL SALES</b>			
Retail Sales	\$ 2,432.38	\$ 3,571.00	\$ (1,138.62)
Cost of Retail Sales	(1,089.23)	(1,420.00)	330.77
<b>Total Retail Sales (Net)</b>	<b>\$ 1,343.15</b>	<b>\$ 2,151.00</b>	<b>\$ (807.85)</b>
<b>FUEL SALES</b>			
Gasoline & Diesel Sales	\$ 376,055.18	\$ 303,435.00	\$ 72,620.18
Cost of Fuel	(307,323.68)	(232,153.00)	(75,170.68)
<b>Total Gasoline &amp; Diesel Sales (Net)</b>	<b>\$ 68,731.50</b>	<b>\$ 71,282.00</b>	<b>\$ (2,550.50)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest Income	\$ 14,018.75	\$ 10,003.00	\$ 4,015.75
Interest Expense	(1,215.28)	(14,830.00)	13,614.72
Property Tax Receipts	108,058.19	97,886.00	10,172.19
Service Charge Revenue	4,489.93	5,890.00	(1,400.07)
Tenant Deposits/Adv Pmts On AR/Disposed Assets	1,869.61	0.00	1,869.61
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ 127,221.20</b>	<b>\$ 98,949.00</b>	<b>\$ 28,272.20</b>

\* Budget amended April 2017



**PORT OF KINGSTON**  
**SCHEDULE II - REVENUES**  
**For the Month ended August 31, 2017 and 2016**  
**(See Accountant's Compilation Report)**

	<u>2017</u>	<u>2016</u>	<u>Change</u>
<b>MARINA USER CHARGES</b>			
Moorage - Permanent	\$ 55,450.83	\$ 58,680.14	\$ (3,229.31)
Kayak	613.24	658.04	(44.80)
Moorage - Transient	26,755.77	23,786.50	2,969.27
Winter Moorage	0.00	0.00	0.00
Electricity - Permanent	2,267.19	2,579.44	(312.25)
Electricity - Transient	1,532.00	1,390.00	142.00
Laundry Income	122.00	322.00	(200.00)
Yacht Club Reservation Fees	1,631.00	150.00	1,481.00
Deposits - Forfeited	0.00	0.00	0.00
<b>Total Marina User charges</b>	<u>\$ 88,372.03</u>	<u>\$ 87,566.12</u>	<u>\$ 805.91</u>
<b>PROPERTY RENTALS - FACILITIES</b>			
Parking	\$ 28,941.13	\$ 29,210.35	\$ (269.22)
Parking Tickets	633.12	1,987.20	(1,354.08)
Parking Diamond	1,228.17	1,420.89	(192.72)
Yacht Club	1,245.75	1,245.75	0.00
Aviator Coffees & Teas, LLC Land Rent	304.18	158.72	145.46
Farmer's Market	104.31	114.30	(9.99)
Hill House Rental	1,772.42	0.00	1,772.42
Department of Transportation Lease	16,589.93	16,589.93	0.00
<b>Total Property Rentals - Facilities (Net)</b>	<u>\$ 50,819.01</u>	<u>\$ 50,727.14</u>	<u>\$ 91.87</u>
<b>RETAIL SALES</b>			
Retail Sales	\$ 650.07	\$ 717.62	\$ (67.55)
Cost of Retail Sales	(636.83)	(681.91)	45.08
<b>Total Retail Sales (Net)</b>	<u>\$ 13.24</u>	<u>\$ 35.71</u>	<u>\$ (22.47)</u>
<b>FUEL SALES</b>			
Gasoline & Diesel Sales	\$ 119,425.71	\$ 90,996.71	\$ 28,429.00
Cost of Fuel	(127,542.33)	(79,563.77)	(47,978.56)
<b>Total Gasoline &amp; Diesel Sales (Net)</b>	<u>\$ (8,116.62)</u>	<u>\$ 11,432.94</u>	<u>\$ (19,549.56)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest Income	\$ 2,129.88	\$ 1,361.72	\$ 768.16
Interest Expense	0.00	0.00	0.00
Property Tax Receipts	1,833.04	2,397.91	(564.87)
Service Charge Revenue	443.02	2,558.85	(2,115.83)
Tenant Deposits/Adv Pmts On AR/Disposed Assets	(199.46)	668.56	(868.02)
<b>Total Nonoperating Revenues (Expenses)</b>	<u>\$ 4,206.48</u>	<u>\$ 6,987.04</u>	<u>\$ (2,780.56)</u>

**PORT OF KINGSTON**  
**SCHEDULE III - REVENUES**  
**For the Eight Months Ended August 31, 2017 and 2016**  
**(See Accountant's Compilation Report)**

	<b>2017</b>	<b>2016</b>	<b>Change</b>
<b>MARINA USER CHARGES</b>			
Moorage - Permanent	\$ 447,125.58	\$ 452,278.51	\$ (5,152.93)
Kayak	4,386.90	3,263.14	1,123.76
Moorage - Transient	94,774.66	89,327.48	5,447.18
Winter Moorage	10,157.82	9,666.73	491.09
Electricity - Permanent	29,435.28	26,614.02	2,821.26
Electricity - Transient	5,360.00	5,776.50	(416.50)
Laundry Income	1,164.50	1,397.00	(232.50)
Yacht Club Reservation Fees	6,149.00	1,365.00	4,784.00
Deposits - Forfeited	110.00	448.22	(338.22)
<b>Total Marina User charges</b>	<b>\$ 598,663.74</b>	<b>\$ 590,136.60</b>	<b>\$ 8,527.14</b>
<b>PROPERTY RENTALS - FACILITIES</b>			
Parking	\$ 174,665.62	\$ 164,099.58	\$ 10,566.04
Parking Tickets	3,449.03	5,285.40	(1,836.37)
Parking Diamond	9,657.28	11,130.81	(1,473.53)
Yacht Club	8,747.66	9,862.80	(1,115.14)
Aviator Coffees & Teas, LLC Land Rent	2,570.33	2,550.72	19.61
Farmers Market	467.31	400.05	67.26
Hill House Rental	10,634.52	0.00	10,634.52
Department of Transportation Lease	132,935.11	132,620.02	315.09
<b>Total Property Rentals - Facilities (Net)</b>	<b>\$ 343,126.86</b>	<b>\$ 325,949.38</b>	<b>\$ 17,177.48</b>
<b>RETAIL SALES</b>			
Retail Sales	\$ 2,432.38	\$ 2,869.75	\$ (437.37)
Cost of Retail Sales	(1,089.23)	(1,693.31)	604.08
<b>Total Retail Sales (Net)</b>	<b>\$ 1,343.15</b>	<b>\$ 1,176.44</b>	<b>\$ 166.71</b>
<b>FUEL SALES</b>			
Gasoline & Diesel Sales	\$ 376,055.18	\$ 308,610.92	\$ 67,444.26
Cost of Fuel	(307,323.68)	(232,153.09)	(75,170.59)
<b>Total Gasoline &amp; Diesel Sales (Net)</b>	<b>\$ 68,731.50</b>	<b>\$ 76,457.83</b>	<b>\$ (7,726.33)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest Income	\$ 14,018.75	\$ 9,606.21	\$ 4,412.54
Interest Expense	(1,215.28)	0.00	(1,215.28)
Property Tax Receipts	108,058.19	106,854.19	1,204.00
Service Charge Revenue	4,489.93	7,164.04	(2,674.11)
Tenant Deposits/Adv Pmts On AR/Disposed Assets	1,869.61	(293.11)	2,162.72
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ 127,221.20</b>	<b>\$ 123,331.33</b>	<b>\$ 3,889.87</b>

**SUPPLEMENTARY INFORMATION**  
**(See Accountant's Compilation Report)**

**PORT OF KINGSTON**  
**SCHEDULE IV - Cash And Investments Roll Forward**  
**Month of August 2017**  
**(See Accountant's Compilation Report)**

Beginning Cash And Investments 7/31/17	\$ 2,495,749.35
Less: Liabilities 7/31/17	(821,666.13)
Plus: Liabilities 8/31/17	831,819.75
Plus: Net loss for August	(1,088.86)
Ending Cash And Investments 8/31/17	<u>\$ 2,504,814.11</u>