



Serving what matters today, with a view for tomorrow.

**Port of Kingston Board of Commissioners
Regular Meeting
Agenda**

February 23, 2022 at 6:30 p.m.

Meeting called by: Port of Kingston Commissioners
Type of meeting: Regular Meeting
Location: Hybrid

A. In Person:

Kingston Cove Yacht Club
25815 Washington Blvd NE
Kingston, WA 9834

B. Virtual via Zoom:

Join Zoom Meeting

<https://us02web.zoom.us/j/85777931700>

Meeting ID: 857 7793 1700

Welcome to the February 23, 2022, Regular Meeting of the Port of Kingston Commission. Comments from those in attendance will be allowed upon recognition of the Chair. Please identify yourself by stating your name.

If you would like to be added to the agenda for a future meeting, please contact the Port Office at least one week prior to the regularly scheduled meeting. Please submit your documents and/or presentations at the time of your request.

This is a preliminary agenda and is subject to change.

Agenda Topics

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

4. PUBLIC COMMENT

Citizens may address the Commission regarding any item related to Port business, including items on the agenda.



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5. CONSENT AGENDA

These matters are routine and will be enacted by one motion of the Commission with no separate discussion. If discussion is desired, that item may be removed from the Consent Agenda by a Commissioner.

- A. Approve January 26, 2022 Regular Meeting Minutes

6. FINANCIAL REPORT

7. ACTION ITEMS

- A. Approve updated Capital Plan

8. PUBLIC COMMENT

Citizens may address the Commission regarding any item related to Port business, including items on the agenda.

9. COMMISSIONER REPORTS

10. STAFF REPORTS

11. NEXT REGULAR MEETING: Wednesday March 23, 2021, at 1:00 p.m. Hybrid

12. ADJOURN



Serving what matters today, with a view for tomorrow.

Port of Kingston Board of Commissioners Regular Meeting Minutes

January 26, 2022 at 1:00pm

Meeting called by: Port of Kingston Commissioners
Type of meeting: Regular Meeting
Location: Hybrid (Zoom/Kingston Cove Yacht Club)

**Commissioners
in Attendance**
Steve Heacock
Mary McClure
Laura Gronnvoll

Staff in Attendance
Greg Englin
Ray Carpenter
Torey Grandt
Tarah Dofelmier

Public in Attendance
Rob Gelder

1. CALL TO ORDER

Commissioner Gronnvoll called the meeting to order at 1:03 p.m.

2. OATH OF OFFICE

County Commissioner Rob Gelder administered the Oath of Office for Commissioner Mary McClure as Port of Kingston Commissioner for District #2 with a term beginning January 1, 2022.

3. OFFICER ADOPTION

Presiding Chair Commissioner Gronnvoll announced that as part of the regular rotation schedule, the Commission will adopt new positions for 2022.

Motion: For the year 2022, the following platforms will be used. Commissioner Heacock will serve as Chair; Commissioner McClure will serve as Vice Chair and Commissioner Gronnvoll will serve as Secretary.

Moved: Commissioner Gronnvoll

Second: Commissioner McClure

Vote: Pass 3-0

4. PLEDGE OF ALLEGIANCE

5. APPROVAL OF AGENDA

Motion: Accept agenda as written.



Serving what matters today, with a view for tomorrow.

Moved: Commissioner Heacock
Second: Commissioner McClure

6. PUBLIC COMMENT

None

7. CONSENT AGENDA

- A. Approve December 15, 2021 Regular Meeting Minutes
- B. Approve December 28, 2021 Regular Meeting Minutes
- C. Approve December 2021 Warrants

Motion: Accept consent agenda as written

Moved: Commissioner Heacock

Second: Commissioner Gronnvoll

Vote: Pass 3-0

8. FINANCIAL REPORT

Executive Director Englin said staff is working on updating the financials and will report to the Commission at the February 23, 2022 meeting.

9. PUBLIC COMMENT

None

10. COMMISSIONER REPORTS

Commissioner McClure reported the Community Conversation event was a success. She thanked Commissioner Heacock for facilitating the conversation and added there is a high interest in the growth and its effects. There are two more conversations scheduled in February and March.

The Kingston Citizen Advisory Council (KCAC) Transportation Committee will be meeting to plan out key topics for 2022. Topics include the Passenger Only Ferry Docking Procedure which Mr. Englin will participate and identify and report any issues.

Commissioner Heacock reported on the Parks, Trails, & Open Space Committee meeting and the annual work plan. He will provide the desired work plan outline to the other Commissioners and staff for review and future discussion.

Commissioner Heacock reported that the event, Kingston Community Conversation, was well attended. Conversations within the group brought forward concerns that development could occur too quickly, disregarding traffic and infrastructure. He gave reassurance to the group that the Port has a good partnership with State and County agencies.



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11. STAFF REPORTS

Administrative Services Manager, Tarrah Dofelmier reported she is working with staff on cleaning up payroll compliance and procedures. She reported the newsletter for January is completed and deadline for new articles is February 25. She is working to review the Port's IT needs as well as working on improvements to staff communications and conducting annual reviews of job descriptions and compensation.

Financial Analyst Staci Hebert reported she's working with the Controller on year-end cleanup, including reconciliation of accounts and balance sheet. Pension liabilities are complete, and revenue is solid for 2021 at 3.1 million, which is 260K above budget.

Harbormaster Ray Carpenter reported he's working with the Kingston Cove Yacht Club to negotiate their moorage agreement. Ray gave kudos to Port Staff for soliciting Yacht Clubs. He has received positive feedback and a lot of interest in moorage at the Port of Kingston. Ray gave an update on the Kokua vessel. The Department of Natural Resources (DNR) has served the vessel owner twice and given them deadlines, but it may take a few more months to resolve. All involved in this process have been very proactive. Ray happily reported that the Sailing regatta is returning this year and the Port is also purchasing a new 30 x 40 tent which is scheduled for delivery in the next 4 to 8 weeks.

Maintenance Manager Torey Grandt reported the training matrix and schedule are complete and will include HAZWPR and annual Fire Training. Port staff continues to work on plumbing repairs from the big freeze, along with some normal electrical repairs. The Dock leveling project and finger pier racking adjustments are underway. The bird deterrent plans have been sketched-out, and parts are on order. The bird deterrent project should be installed quickly once parts are received. We are looking into rubber matting for the Fishing Pier to improve walkway safety.

Executive Director Englin reported that he testified in favor of the derelict vessel bill, which he added has broad support. He thanked Ray, Torey, and Austin for closely monitoring the marina and their continued follow up on vessels. The Port of Kingston has not experienced problems like some other ports have with derelict vessels.

He reported the Guest Restroom Cultural Resources Assessment report will be published soon. Mr. Englin is working with Marc Horton to file the semiannual grant reports to RCO. Also, the Port received notification that the third grant was approved. Because of this, staff will need to meet to reevaluate the Capital Budget.

Port Engineer Marc Horton reported we are coming up on a new grant cycle. He asked the Commissioners to consider a maintenance dredge expansion and potential haul out place.



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Commissioner McClure requested the Commission coordinate with the yacht club, as well as look at the overall site development to see how it all fits in.

12. RECESS TO EXECUTIVE SESSION:

Commissioner Heacock recessed to Executive Session at 1:45 p.m.

Per RCW 42.30.110(1)(g) "To evaluate the qualifications of an applicant for public employment or to review the performance of a public employee. However, subject to RCW 42.30.140(4), discussion by a governing body of salaries, wages, and other conditions of employment to be generally applied within the agency shall occur in a meeting open to the public, and when a governing body elects to take final action hiring, setting the salary of an individual employee or class of employees, or discharging or disciplining an employee, that action shall be taken in a meeting open to the public.

13. RECONVENE TO REGULAR MEETING

Commissioner Heacock reconvened from Executive Session to Regular Meeting at 2:27 p.m.

Commissioner Gronnvoll requested a report on staff compensation adjustments for 2022. Commissioners agreed to approve an increase in compensation for Executive Director Greg Englin for \$10,000.00.

14. NEXT REGULAR MEETING: Wednesday February 23, 2021, at 6:30 p.m. Hybrid

15. ADJOURN

Motion: Adjourn at 2:37 p.m.

Moved: Commissioner McClure

Second: Commissioner Gronnvoll

Vote: Pass 3-0

Port of Kingston Warrant List

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington, do hereby certify the merchandise for services hereinafter specified have been received and the warrants listed below are approved for payment in the amount of **\$800.00** from the Port of Kingston, Marina Revenue Fund, the 2nd day of December 2021.

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

We, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claims is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.


Audra Trainer, Controller

Date	Warrant	Amount	Vendor
12/2/2021	35661	\$800.00	Danny Vernon
		<hr/> \$800.00 <hr/>	

Port of Kingston Warrant List

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington, do hereby certify the merchandise for services hereinafter specified have been received and the warrants listed below are approved for payment in the amount of **\$56,740.84** from the Port of Kingston, Marina Revenue Fund, the 10th day of December 2021.

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

We, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claims is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.



Audra Trainer, Controller

Date	Warrant	Amount	Vendor
12/10/2021	35662	\$301.72	A SMARTSIGN STORE
12/10/2021	35663	\$459.22	Amazon Capital Services
12/10/2021	35664	\$279.12	BMC dba KINGSTON LUMBER SUPPLY CO. INC.
12/10/2021	35665	\$1,100.00	CHMELIK SITKIN & DAVIS
12/10/2021	35666	\$294.69	COMCAST
12/10/2021	35667	\$1,770.99	GLOBAL EQUIPMENT COMPANY
12/10/2021	35668	\$443.30	HENERY HARDWARE
12/10/2021	35669	\$100.00	Judith Ryan Photography
12/10/2021	35670	\$5,203.02	KITSAP BANK VISA
12/10/2021	35671	\$295.00	MARY MCCLURE
12/10/2021	35672	\$2,607.00	OLYMPIC ESD 114
12/10/2021	35673	\$92.66	OLYMPIC SPRINGS, INC.
12/10/2021	35674	\$265.00	PACIFIC COAST CONGRESS OF HARBORMASTERS
12/10/2021	35675	\$30.12	PACIFIC OFFICE AUTOMATION
12/10/2021	35676	\$31,160.79	PETROCARD INC
12/10/2021	35677	\$39.45	PREMIER RENTALS LLC
12/10/2021	35678	\$140.00	PUGET SOUND CLEAN AIR AGENCY
12/10/2021	35679	\$382.50	RANDY-KAN PORTABLE RESTROOMS
12/10/2021	35680	\$119.63	RAYMOND CARPENTER
12/10/2021	35681	\$3,520.00	Staci Hebert
12/10/2021	35682	\$583.56	ULINE
12/10/2021	35683	\$321.53	VALLEY NURSERY, INC.
12/10/2021	35684	\$16.33	VERIZON WIRELESS
12/10/2021	35685	\$2,327.50	WASHINGTON PROJECT CONSULTANTS, PLLC
12/10/2021	35686	\$3,751.00	WASHINGTON PUBLIC PORTS ASSOCIATION
12/10/2021	35687	\$1,085.75	WASTE MANAGEMENT
12/10/2021	35688	\$50.96	WESTBAY AUTO PARTS

\$56,740.84

Port of Kingston Warrant List

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington, do hereby certify the merchandise for services hereinafter specified have been received and the warrants listed below are approved for payment in the amount of **\$45,376.17** from the Port of Kingston, Marina Revenue Fund, the 23rd day of December 2021.

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

We, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claims is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.



Audra Trainer, Controller

Date	Warrant	Amount	Vendor
12/23/2021	35689	\$324.00	ACTIVTRAK
12/23/2021	35690	\$26.00	ALL SHRED
12/23/2021	35691	\$1,127.31	Amazon Capital Services
12/23/2021	35692	\$41.79	BLUE SKY PRINTING
12/23/2021	35693	\$185.86	COMCAST
12/23/2021	35694	\$103.54	GRAINGER
12/23/2021	35695	\$1,090.00	HEARTHSTONE CPA GROUP PS
12/23/2021	35696	\$2,210.39	KITSAP COUNTY PUBLIC WORKS
12/23/2021	35697	\$2,525.00	KITSAP REGIONAL COORDINATING COUNCIL
12/23/2021	35698	\$32.62	KITSAP SUN
12/23/2021	35699	\$1,923.57	LAURA GRONNVOLL
12/23/2021	35700	\$259.20	NEW PIG CORPORATION
12/23/2021	35701	\$2,607.00	OLYMPIC ESD 114
12/23/2021	35702	\$4,818.58	PUGET SOUND ENERGY
12/23/2021	35703	\$26,549.54	REGENCE BLUESHIELD
12/23/2021	35704	\$1,395.68	ULINE
12/23/2021	35705	\$79.30	VALLEY NURSERY, INC.
12/23/2021	35706	\$76.79	Ernst Von Isbch

\$45,376.17

Port of Kingston Warrant List

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington, do hereby certify the merchandise for services hereinafter specified have been received and the warrants listed below are approved for payment in the amount of **\$2,613.83** from the Port of Kingston, Marina Revenue Fund, the 30th day of December 2021.

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

We, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claims is a just, due and unpaid obligation against the Port of Kingston, and that I am authorized to authenticate and certify to said claim.

Audra Trainer

Audra Trainer, Controller

Date	Warrant	Amount	Vendor
12/30/2021	35707	\$780.22	A SMARTSIGN STORE
12/30/2021	35708	\$1,833.61	AET CONSTRUCTION TRUST
		<hr/> <u>\$2,613.83</u>	

Port of Kingston
Payment Voucher

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/2/2021

(transaction date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of \$1,083.00 and from the Port of Kingston Marina Revenue Fund, this 12/2/2021 December
(receipt date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest:

Audra Trainer
Controller, Audra Trainer

Voucher #
EFT

Claimant
Department of Retirement Systems

\$1,083.00

Cash Transmittal Receipt Number

R00203422

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer
Controller, Audra Trainer

ACH

Port of Kingston
Payment Voucher

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/3/2021

(transaction date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of \$5,669.79 and from the Port of Kingston Marina Revenue Fund, this 12/3/2021 December
(receipt date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest:

Audra Trainer
Controller, Audra Trainer

Voucher #	Claimant	
EFT	Merchant Settlement Fees	\$5,669.79

Cash Transmittal Receipt Number R00203461, R00203460, R00203526

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer
Controller, Audra Trainer

ACH

Port of Kingston
Payment Voucher

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/6/2021

(transaction date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of \$965.00 and from the Port of Kingston Marina Revenue Fund, this 12/6/2021 December
(receipt date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest:

Audra Trainer
Controller, Audra Trainer

Voucher #	Claimant	
EFT	Department of Retirement Systems	\$965.00

Cash Transmittal Receipt Number R00203491

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer
Controller, Audra Trainer

ACH

Port of Kingston
Payment Voucher

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/16/2021

(transaction date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of \$10,762.15 and from the Port of Kingston Marina Revenue Fund, this 12/16/2021 December
(receipt date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest:

Audra Trainer
Controller, Audra Trainer

Voucher #
EFT

Claimant
Department of Retirement Systems

\$10,762.15

Cash Transmittal Receipt Number

R00203816

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer
Controller, Audra Trainer

ACH

Port of Kingston
Payment Voucher

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/23/2021

(transaction date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of \$55,000.00 and from the Port of Kingston Columbia Bank, this 12/23/2021 December
(receipt date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest:

Audra Trainer
Controller, Audra Trainer

Voucher #
EFT

Claimant
POK Marina Revenue Fund

\$55,000.00

Cash Transmittal Receipt Number

R00204021

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer
Controller, Audra Trainer

ACH

Port of Kingston
Payment Voucher

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/29/2021

(transaction date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of \$3,549.32 and from the Port of Kingston Marina Revenue Fund, this 12/29/2021 December
(receipt date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Attest:

Audra Trainer
Controller, Audra Trainer

Voucher #	Claimant	
EFT	Washington State Department of Revenue	\$3,549.32

Cash Transmittal Receipt Number R00204106

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer
Controller, Audra Trainer

ACH

**Port of Kingston
Payment Voucher**

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/14/2021

(Disbursement Date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of **\$38,007.32** from the Port of Kingston, Marina Revenue Fund, on 12/14/2021. (Receipt Date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

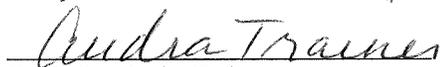
Mary McClure, Commissioner

Columbia Bank Electronic Payroll

12/15/2021

\$38,007.32

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.


Controller, Audra Trainer

ACH

**Port of Kingston
Payment Voucher**

Post Office Box 559
Kingston, WA 98346

Kitsap County, WA

12/28/2021

(Disbursement Date)

We, the undersigned Board of Commissioners of the Port of Kingston, Kitsap County Washington do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers listed below are approved for payment in the amount of **\$37,080.92** from the Port of Kingston, Marina Revenue Fund, on 11/29/2021. (Receipt Date)

Laura Gronnvoll, Commissioner

Steve Heacock, Commissioner

Mary McClure, Commissioner

Columbia Bank Electronic Payroll

12/30/2021

\$37,080.92

I, the undersigned, do hereby certify under penalty or perjury that the materials have been furnished, the services rendered, the labor performed, or the expense incurred as described herein and that the claim is a just, due and unpaid obligation against the Port of Kingston and that I am authorized to authenticate and certify to said claim.

Audra Trainer
Controller, Audra Trainer

ACH

PORT OF KINGSTON
Balance Sheet
 As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
101-10-00 Petty Cash Port	300.00
101-20-00 Cash in Register Port	175.00
101-30-00 Marina Revenue 88725	156,526.68
101-40-00 Columbia Bank	9,218.28
101-50-00 Deposits in Transit	10,899.76
101-60-00 88722 General Fund	695,773.67
101-65-00 88722 Gen Fund Invest	28,266.84
101-70-00 88725 Investment Pool	1,147.76
Total Checking/Savings	902,307.99
Accounts Receivable	
112-00-00 Accounts Receivable	57,098.85
Total Accounts Receivable	57,098.85
Other Current Assets	
112-20-01 AR Taxes	6,542.11
112-30-00 Accrued Receivables	34,197.45
131-10-00 Gas/Diesel/ Prop Inv	48,616.98
131-12-00 Retail Inventory	2,118.11
133-10-00 Prepaid Insurance	81,700.00
142-10-00 Capital Projects Fund	1,258,892.07
Inventory Asset	15.51
Undeposited Funds	23,143.82
Total Other Current Assets	1,455,226.05
Total Current Assets	2,414,632.89
Fixed Assets	
170-00-00 Accum'ed Depreciation	-6,065,441.98
Building and Structures	
152-00-00 Office Building	397,620.98
152-11-00 New Covered Moorage	1,303,341.80
152-12-00 Float	1,130,328.42
152-14-00 Guest Dock	538,029.18
152-16-00 Pumps/Gas Dock/Tanks	442,036.42
152-18-00 Improvement to Docks	1,225,551.19
152-18-01 Piling replacement pr	270,147.25
152-18-02 Pumpout	72,780.18
152-70-00 Pole Building	21,236.02
153-20-00 Store, Shop, Garage	3,114.77
153-40-00 Yacht Club Building	31,520.64
153-44-00 Shop and KCYC	199,263.00
153-50-00 Terminal Facility	1,561,995.37
153-70-00 Restroom	199,651.61
153-81-00 Hill House	743,488.68
Total Building and Structures	8,140,105.51
Construction in Progress	
189-00-00 Const in Progress	36,687.79
Total Construction in Progress	36,687.79

PORT OF KINGSTON
Balance Sheet
 As of December 31, 2021

	Dec 31, 21
Land	
150-10-00 Salt Air Beach Land	11,630.41
151-10-00 O'Brien Land	138,071.93
151-11-10 Morton Property	277,262.84
151-12-00 Bernard Property	228,051.79
151-13-00 Toth land acquisition	406,947.22
151-14-00 Moga Property	444,042.61
151-14-10 Moga Prop Grant	440,570.78
151-15-00 State DOT Land	1,486.79
151-20-00 Mike Wallace Park Ren	359,445.37
	2,307,509.74
Total Land	2,307,509.74
Machinery and Equipment	
155-80-00 Marina Equipment	28,542.61
155-82-00 Tools and Equipment	38,344.15
155-84-00 Workboat	29,846.50
157-70-00 Trucks	44,568.07
159-30-00 Furn/Office Equipmt	44,553.12
159-30-02 Christmas Lights	59,462.26
159-30-04 Software	8,923.95
161-80-00 Reader Board	20,000.00
	274,240.66
Total Machinery and Equipment	274,240.66
Other Improvements	
152-20-00 Fishing Pier Improve	20,749.23
164-20-00 Breakwater	602,849.13
164-70-00 Electric Conduit	525.34
165-21-00 Fire Lanes	1,653.57
165-60-00 Area Light'g/Security	36,843.99
166-10-00 Landscaping	76,369.77
166-12-00 Fences/Gates/Ramps	70,963.54
167-80-00 Site Improvements	1,143,286.51
167-81-00 Marina Dredging	532,625.84
167-82-00 Kingston Clock	12,689.78
167-90-00 North Beach Trail	477,303.95
168-00-00 Launch Ramp	21,349.78
	2,997,210.43
Total Other Improvements	2,997,210.43
Total Fixed Assets	7,690,312.15
Other Assets	
133-40-00 Deferred Out Pension	99,326.86
133-40-01 Deferred Out Asset	27,000.00
193-50-00 Net Pension Asset	558,746.65
	685,073.51
Total Other Assets	685,073.51
TOTAL ASSETS	10,790,018.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
212-20-00 A/P-Trade	29,602.27
	29,602.27
Total Accounts Payable	29,602.27
Other Current Liabilities	
212-25-00 Accrued Payables	15,117.27
213-72-00 Sales & LSH Tax Pybl	43,520.27
215-00-00 Deferred Inflows	580,633.56
239-10-00 Tenant Deposits	63,150.01
239-90-00 Prepaid	21,597.11
263-95-00 Environmental Liabili	114,000.00

PORT OF KINGSTON
Balance Sheet
 As of December 31, 2021

	Dec 31, 21
Accrued Expenses	
213-30-00 Accrued Absences	30,854.84
Total Accrued Expenses	30,854.84
Payroll Liabilities	
213-75-00 L&I Taxes Payable	5,254.18
213-76-00 Emplmnt Sec Payable	1,125.81
213-92-01 PERS EE Payable	4,318.36
Total Payroll Liabilities	10,698.35
Total Other Current Liabilities	879,571.41
Total Current Liabilities	909,173.68
Long Term Liabilities	
252-12-00 GO Bond Fund	760,000.00
263-65-01 KT Prepaid Rent	1,230,628.07
264-30-00 Net Pension Liability	53,233.59
Total Long Term Liabilities	2,043,861.66
Total Liabilities	2,953,035.34
Equity	
240-00-01 State-POF	51,693.67
282-00-00 1987 IAC Funds	128,815.00
283-00-00 1995 IAC Funds	97,529.86
284-00-00 1996 IAC Funds	162,330.30
285-00-00 1999 WA Parks/Rec	6,938.00
286-00-00 1999 IAC Funds	98,134.00
286-01-00 2001 IAC Funds	20,251.47
286-02-00 2002 IAC Funds	9,883.43
286-03-00 FEMA - North Beach	354,138.86
286-03-01 FEMA/STATE N. BEACH	57,327.74
286-03-02 WAPark&RecGrant 2017	366,412.54
286-04-00 FTA-POF PROJECT	3,500,000.00
286-04-01 Removal of Ferry	-2,987,748.86
286-05-00 Kitsap Trans Mitigatn	97,000.00
286-05-01 State WA Park Grant	12,831.09
286-06-00 State Park & Rec Gran	60,040.91
298-00-00 Retained Earnings	7,903,261.33
298-01-00 1998 IAC Funds	1,100,703.52
299-00-01 Conversion to Cash	-160,119.64
299-00-02 Conversion to Accrual	-3,344,986.36
Retained Earnings	127,487.32
Net Income	175,059.03
Total Equity	7,836,983.21
TOTAL LIABILITIES & EQUITY	10,790,018.55

PORT OF KINGSTON
Profit & Loss
 January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
397-40-00 Lindvog 104 Project	20,000.00
621-10-20 Moorage Base Rate	913,650.34
621-10-30 Moorage Cover Premium	92,733.60
621-12-00 Kayak	7,753.80
621-15-00 Moorage-Transient	206,749.73
621-16-00 Reservation Fees	11,748.62
621-22-22 Moorage - Seasonal	104,547.04
621-82-00 Electricity-Permanent	37,597.11
621-82-05 Electricity-Transient	4,529.83
621-82-10 Electricity Lessees	48,049.89
621-89-00 Laundry Income	3,128.50
622-91-00 Deposits Forfeited	-2,774.16
625-20-02 Hill House Lease	21,269.04
625-20-03 Yacht Club Land Lease	15,751.56
625-20-04 Aviator Land Lease	4,827.48
625-20-06 Public Market	750.00
625-20-08 WSDOT Land Lease	218,744.54
625-20-09 Reader Board	1,775.00
625-20-10 Kitsap Transit	17,938.73
625-22-01 Liveaboard	30,497.45
626-40-00 Unleaded fuel sold	334,316.59
626-45-00 Diesel fuel sold	366,609.20
629-00-00 Misc Income w/o tax	7,190.46
629-10-00 Misc Income w/tax	-45.41
629-11-00 Retail Non Taxed	1,741.57
629-11-01 Retail Taxed	11,083.62
651-03-61 Operating Grants	8,169.69
699-10-00 Interest Income	3,945.30
699-20-00 Property Tax Receipts	221,124.04
699-22-00 Leasehold Excise Tax	3,691.31
699-40-00 Gain/Los Asset Dspstn	7,140.83
699-90-00 Service Chg Revenue	44,126.61
Parking	
625-20-01 Parking	321,386.20
625-20-02 Parking Tickets	2,892.80
625-20-03 Commuter Park Tenant	960.72
625-21-01 Leased Parking	51,691.97
Parking - Other	240.00
Total Parking	377,171.69
Total Income	3,145,533.60
Cost of Goods Sold	
626-10-10 Retail Expense	-1,905.43
626-40-10 Fuel Purchased	
Diesel fuel purchased	295,805.45
Unleaded fuel purchased	261,967.38
Total 626-40-10 Fuel Purchased	557,772.83
626-40-20 Invtry Variation-Fuel	216.12
626-40-30 Fuel Credit Card Fees	8,631.48
Cost of Goods Sold	5,440.41
Total COGS	570,155.41
Gross Profit	2,575,378.19
Expense	
510-40-00 Lindvog SR104 Project	27,580.00

PORT OF KINGSTON
Profit & Loss
 January through December 2021

	Jan - Dec 21
721-10-00 Salaries and Wages	
721-11-10 Vac & Sick Change	1,185.96
721-10-00 Salaries and Wages - Other	777,200.62
Total 721-10-00 Salaries and Wages	778,386.58
721-20-00 Employee Medical	292,693.52
721-22-00 Pension Expense	-118,436.97
721-33-00 Accounting	63,885.90
721-35-00 Consulting Fees	63,724.29
721-40-00 Operating Supplies	27,621.99
721-41-00 Office Supplies	40,496.14
721-41-01 Computer Expenses	27,137.73
721-42-00 Parking Lot Expense	12,590.52
721-50-00 Equipment Rental	5,959.95
721-72-00 Travel	2,651.24
721-73-00 Insurance	114,793.64
721-74-00 Advertising and Promo	3,377.93
721-74-01 Events	17,542.99
721-75-00 Dues & Publications	40,249.55
721-76-00 Training & Education	6,560.12
721-76-01 Commis Travel/trainin	2,716.10
721-81-00 Utilities	
721-81-01 Water	33,227.06
721-81-02 Sewer	29,626.59
721-81-03 Garbage	9,675.95
721-81-04 KC Strmwtr Mngmnt Fee	8,855.00
721-81-00 Utilities - Other	4,343.61
Total 721-81-00 Utilities	85,728.21
721-82-00 Electricity	63,248.08
721-88-00 Telephone/Internet	17,146.72
721-90-00 Payroll Taxes	96,480.18
721-93-00 Excise & Prop Tax Exp	1,135.57
721-95-00 Office Ccard Fees	56,282.20
721-96-00 Miscellaneous	
721-96-01 Landscaping	9,497.66
721-96-02 Office CCard Fees	0.00
721-96-03 Storage	6,110.00
Total 721-96-00 Miscellaneous	15,607.66
721-97-00 Penalties and Fines	8,616.36
723-00-00 Repairs & Maint	36,326.54
724-00-01 Environmental Inspect	1,245.00
781-10-00 Commiss Comp	52,041.81
799-91-10 Intrst Exp-17 Rev Bnd	0.00
799-91-20 Interest Exp GO Bond	25,514.10
799-92-00 Election Expense	4,010.37
998 Uncategorized Expenses	0.00
999 Over/Short	-26.77
Bank Service Charges	1,896.17
Legal	
721-31-00 Chmelik Sitkin, Davis	24,516.71
Total Legal	24,516.71
Reconciliation Discrepancies	-2,356.29
Total Expense	1,896,943.84
Net Ordinary Income	678,434.35

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Accrual Basis

PORT OF KINGSTON
Profit & Loss
January through December 2021

	<u>Jan - Dec 21</u>
Other Income/Expense	
Other Expense	
727-00-00 Depreciation	503,375.32
Total Other Expense	<u>503,375.32</u>
Net Other Income	<u>-503,375.32</u>
Net Income	<u><u>175,059.03</u></u>

PORT OF KINGSTON
Profit & Loss Budget vs. Actual by Month
January through December 2021

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	YTD Dec 2021	YTD Budget	\$ Over Budget
	Actual	Actual													
Ordinary Income/Expense															
Income															
397-40-00 Lindvog 104 Project	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00		
621-10-20 Moorage Base Rate	76,502.94	76,404.64	76,222.77	76,287.38	76,830.56	77,234.48	76,441.72	74,660.50	76,390.26	76,809.29	73,679.79	76,166.01	913,650.34	805,916.00	107,734.34
621-10-30 Moorage Cover Premium	7,760.20	7,760.20	7,760.20	7,760.20	7,760.20	7,760.20	7,760.20	7,495.24	7,636.36	7,760.20	7,760.20	7,760.20	92,733.60	92,400.00	333.60
621-12-00 Kayak	654.00	626.75	626.75	613.13	654.00	627.92	626.75	626.75	626.75	790.25	654.00	626.75	7,753.60	7,539.00	214.60
621-15-00 Moorage-Transient	4,169.48	4,419.75	8,425.40	10,267.17	24,001.05	28,683.50	39,447.30	38,829.80	24,359.62	9,673.67	7,511.52	6,841.49	206,749.73	181,000.00	25,749.73
621-16-00 Reservation Fees	408.00	291.00	473.00	1,495.00	1,350.00	1,987.50	2,484.12	1,600.00	960.00	290.00	50.00	360.00	11,748.62	9,388.00	2,360.62
621-17-00 Moorage Box Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,360.00	-9,360.00
621-22-22 Moorage - Seasonal	12,439.36	10,432.07	8,667.76	9,205.76	7,619.96	2,950.00	6,364.05	8,434.43	7,528.07	10,734.40	9,197.74	12,773.44	104,547.04	36,192.00	68,355.04
621-82-00 Electricity-Permanent	4,390.69	5,615.62	5,357.51	4,798.31	4,010.40	2,622.40	1,747.00	1,128.73	1,366.30	2,023.02	3,215.08	37,597.11	35,055.00	2,542.11	
621-82-05 Electricity-Transient	877.23	488.75	410.00	470.00	395.50	210.00	155.00	275.00	232.50	405.66	387.63	442.56	4,529.83	2,868.00	1,661.83
621-82-10 Electricity Lessees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,049.89	48,049.89	0.00	
621-89-00 Laundry Income	0.00	573.50	295.00	20.00	0.00	315.00	530.00	530.00	0.00	515.00	0.00	350.00	3,128.50	2,000.00	1,128.50
622-91-00 Deposits Forfeited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,774.16	-2,774.16	0.00	
626-20-02 Hill House Lease	1,772.42	1,772.42	472.42	3,072.42	1,772.42	1,772.42	1,772.42	1,772.42	1,772.42	1,772.42	1,772.42	1,772.42	21,269.04	21,269.04	0.00
626-20-03 Yacht Club Land Lease	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	1,312.63	15,751.56	15,752.00	-0.44
626-20-04 Aviator Land Lease	402.29	402.29	402.29	402.29	402.29	402.29	402.29	402.29	402.29	402.29	402.29	402.29	4,827.48	4,827.00	0.48
626-20-05 Kingston Chamb. Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00	-375.00
626-20-06 Public Market	0.00	0.00	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	364.00	386.00
626-20-08 WSDOT Land Lease	17,886.60	17,886.60	17,886.60	17,886.60	17,886.60	17,886.60	17,886.60	17,886.60	17,886.60	21,562.56	18,101.24	18,101.24	218,744.54	211,256.00	7,488.54
626-20-09 Reader Board	1,200.00	25.00	350.00	0.00	0.00	0.00	100.00	0.00	25.00	50.00	25.00	0.00	1,775.00	1,075.00	700.00
626-20-10 Kitsap Transit	2,031.12	2,031.12	2,031.12	2,031.12	2,031.12	2,031.12	2,031.12	2,031.12	2,031.12	2,031.12	2,031.12	-4,403.59	17,838.73	24,373.00	-6,434.27
626-22-01 Liveaboard	2,850.00	2,350.00	2,550.00	2,550.00	2,383.56	1,350.00	1,750.00	1,800.00	1,766.75	3,447.14	3,500.00	4,100.00	30,497.45	33,400.00	-2,902.55
626-40-00 Unleaded fuel sold	5,701.62	7,289.56	8,404.77	12,425.95	28,390.04	41,668.43	88,649.67	72,278.58	40,398.82	15,470.84	6,855.33	6,484.98	334,316.59	285,749.00	48,567.59
626-45-00 Diesel fuel sold															
626-45-01 Diesel w/o Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	244,160.00	-244,160.00
626-45-00 Diesel fuel sold - Other	14,640.58	11,155.23	10,859.61	21,317.80	38,659.58	50,276.28	73,835.88	65,268.18	45,641.00	14,714.59	14,538.10	5,872.37	366,609.20	237,284.00	129,325.20
Total 626-45-00 Diesel fuel sold	14,640.58	11,155.23	10,859.61	21,317.80	38,659.58	50,276.28	73,835.88	65,268.18	45,641.00	14,714.59	14,538.10	5,872.37	366,609.20	481,454.00	-114,844.80
629-00-00 Misc Income w/o tax	386.56	744.06	1,321.56	386.56	478.30	386.56	404.06	436.56	1,466.56	386.56	386.56	386.56	7,190.46	10,580.00	-3,389.54
629-10-00 Misc Income w/tax	0.00	-70.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	-45.41	637.00	-682.41
629-11-00 Retail Non Taxed	45.00	22.00	0.00	10.00	132.50	415.19	359.38	447.50	97.50	77.50	72.50	62.50	1,741.57	1,250.00	491.57
629-11-01 Retail Taxed	230.99	19.97	2,830.11	45.87	5,765.54	99.28	766.33	668.26	7,151.81	-7,115.68	573.39	27.95	11,083.62	965.00	10,118.62
651-03-61 Operating Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,169.69	0.00	8,169.69	0.00	
699-10-00 Interest Income	419.06	388.18	370.38	323.50	283.66	288.79	341.04	289.72	284.94	307.16	299.96	350.71	3,945.30	13,818.00	-9,872.70
699-20-00 Property Tax Receipts	0.00	5,668.75	11,706.75	86,009.59	13,679.15	770.41	789.28	6,018.50	4,327.11	73,660.73	16,333.73	1,953.04	221,124.04	216,000.00	5,124.04
699-22-00 Leasehold Excise Tax	504.40	0.00	0.00	605.29	270.13	834.55	78.40	656.34	0.00	0.00	742.20	0.00	3,691.31	2,367.00	1,324.31
699-40-00 Gain/Los Asset Dpstm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,140.83	0.00	0.00	7,140.83	0.00	7,140.83
699-90-00 Service Chg Revenue	5,650.36	4,535.00	3,340.00	3,060.00	5,126.25	3,865.00	3,295.00	5,970.00	4,140.00	1,470.00	1,847.50	1,827.50	44,126.61	28,729.00	15,397.61
Parking															
626-20-01 Parking	13,136.97	9,109.83	15,741.89	16,139.03	26,617.66	28,501.67	50,662.07	46,426.34	37,660.66	25,096.75	28,015.66	25,057.67	321,386.20	203,901.00	117,485.20
626-20-02 Parking Tickets	68.82	87.17	215.63	289.21	266.09	369.97	275.28	564.30	252.33	75.00	100.00	300.00	2,892.80	6,670.00	-3,777.20
626-20-03 Commuter Park Tenant	0.00	135.00	0.00	0.00	111.12	0.00	0.00	0.00	156.79	462.10	95.71	0.00	960.72	3,613.00	-2,652.28
626-21-01 Leased Parking	3,985.86	2,991.00	2,751.72	3,110.64	3,230.28	3,634.04	5,125.22	5,742.72	4,566.20	5,503.44	5,467.59	5,563.26	51,691.97	79,588.00	-27,896.03
626-21-03 Truck Trailer Pass	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791.00	-1,791.00
Parking - Other	80.00	40.00	40.00	40.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00	0.00	240.00

PORT OF KINGSTON
Profit & Loss Budget vs. Actual by Month
January through December 2021

	Jan 21 Actual	Feb 21 Actual	Mar 21 Actual	Apr 21 Actual	May 21 Actual	Jun 21 Actual	Jul 21 Actual	Aug 21 Actual	Sep 21 Actual	Oct 21 Actual	Nov 21 Actual	Dec 21 Actual	YTD Dec 2021	YTD Budget	\$ Over Budget
Total Parking	17,271.65	12,363.00	18,749.24	19,687.88	30,265.15	33,525.68	56,082.57	52,733.36	42,855.98	31,137.28	31,678.96	30,920.93	377,171.69	295,763.00	81,408.69
Total Income	179,327.16	174,707.63	191,155.87	301,942.45	272,230.79	279,574.23	385,421.81	361,845.83	290,340.82	276,172.65	209,911.52	222,902.79	3,145,533.60	2,833,721.00	311,812.60
Cost of Goods Sold															
626-10-10 Retail Expense	-260.42	0.00	-2,700.00	0.00	0.00	143.32	231.84	288.19	254.79	49.91	46.69	40.25	-1,905.43	-48.00	-1,657.43
626-40-10 Fuel Purchased															
Diesel fuel purchased	9,765.53	8,358.96	8,714.55	16,401.53	29,249.75	44,585.18	58,656.18	60,848.35	29,876.54	11,617.67	11,956.81	4,954.40	295,605.45		
Unleaded fuel purchased	4,265.78	5,575.65	6,142.20	7,789.52	20,216.17	34,600.82	69,822.25	59,124.35	31,928.06	12,077.88	5,271.82	4,852.58	261,667.38		
626-40-30 Fuel Credit Card Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279,244.00	-279,244.00
Total 626-40-10 Fuel Purchased	14,051.31	13,934.61	15,856.75	24,191.05	49,465.92	79,386.00	128,478.43	119,772.70	61,804.60	23,695.65	17,228.63	9,906.98	557,772.83	279,244.00	278,528.83
626-40-20 Invtry Variation-Fuel	-9.92	-17.40	-11.13	258.39	14.26	-16.60	-1.28	0.00	0.00	0.00	0.00	0.00	216.12	17,474.00	-17,257.88
626-40-30 Fuel Credit Card Fees	215.23	404.66	206.74	387.14	0.00	767.69	1,074.25	2,060.28	1,817.30	971.93	499.80	227.06	8,631.48	9,230.00	-598.52
Cost of Goods Sold	4.49	0.00	2,700.00	0.00	1,050.00	4.49	569.94	540.00	4.49	0.00	540.00	0.00	5,440.41		
Total COGS	14,000.69	14,322.27	16,052.36	24,836.58	50,560.16	60,284.90	130,350.18	122,661.17	63,881.18	24,717.49	18,314.12	10,174.29	570,155.41	305,900.00	264,255.41
Gross Profit	165,326.47	160,385.41	175,103.51	277,105.87	221,670.61	199,289.33	255,071.63	239,184.66	226,459.64	251,455.16	191,597.40	212,728.50	2,575,378.19	2,527,821.00	47,557.19
Expense															
610-40-00 Lindvov SR104 Project	0.00	782.50	6,797.50	8,510.00	9,010.00	1,545.00	955.00	0.00	0.00	0.00	0.00	0.00	27,560.00		
721-10-00 Salaries and Wages															
721-11-10 Vac & Sick Change	61.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,124.16	1,185.06		
721-10-00 Salaries and Wages - Other	61,024.50	62,437.94	50,212.40	54,323.06	60,625.67	72,054.97	72,990.28	67,360.19	68,540.28	65,427.18	69,647.82	72,536.33	777,200.62	776,508.00	692.62
Total 721-10-00 Salaries and Wages	61,086.30	62,437.94	50,212.40	54,323.06	60,625.67	72,054.97	72,990.28	67,360.19	68,540.28	65,427.18	69,647.82	72,536.33	777,200.62	776,508.00	1,878.56
721-20-00 Employee Medical	18,675.48	42,501.09	16,671.49	17,595.04	23,415.85	26,509.78	2,066.19	46,283.47	23,889.66	23,348.66	23,348.66	28,383.15	292,693.52	267,599.00	25,094.52
721-22-00 Pension Expense	7,475.29	7,073.81	6,154.60	6,464.92	7,339.60	8,579.31	7,854.14	6,383.29	6,571.05	6,348.46	5,827.91	-194,507.52	-118,438.97	99,157.00	-217,593.97
721-33-00 Accounting	3,145.00	4,355.00	0.00	4,095.00	4,225.00	8,890.00	2,700.00	4,160.00	13,490.00	5,420.00	9,630.00	3,755.00	63,855.00	20,462.00	43,393.00
721-34-00 Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,939.00	-14,939.00
721-35-00 Consulting Fees	2,552.00	4,452.00	2,552.00	6,542.00	5,449.50	3,549.50	7,267.50	5,415.00	8,249.50	9,422.00	9,976.92	-1,703.63	63,724.29	26,643.00	35,081.29
721-40-00 Operating Supplies	1,884.42	6,920.55	3,255.12	1,374.67	1,848.60	3,346.45	1,742.30	1,775.37	1,616.44	991.04	5,052.63	-2,275.90	27,621.99	59,885.00	-32,263.01
721-41-00 Office Supplies	966.43	2,473.63	1,275.66	2,823.59	2,081.45	2,488.77	2,104.28	1,269.41	5,487.93	3,149.77	13,488.33	2,886.89	40,406.14	20,628.00	19,888.14
721-41-01 Computer Expenses	2,904.16	5,460.61	749.67	6,439.87	668.82	3,011.87	384.41	714.37	3,711.57	1,167.78	796.10	928.50	27,137.73	3,022.00	24,115.73
721-42-00 Parking Lot Expense	957.51	652.36	476.37	575.04	0.00	825.45	963.84	1,641.31	1,775.09	1,158.87	1,691.27	1,873.41	12,590.52	21,991.00	-9,400.48
721-50-00 Equipment Rental	2,414.83	1,433.36	0.00	0.00	0.00	0.00	0.00	470.00	2,111.78	0.00	-470.00	0.00	9,599.95	6,923.00	2,676.95
721-72-00 Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	714.90	394.12	0.00	1,542.22	2,651.24	812.00	1,839.24
721-73-00 Insurance	8,865.33	8,895.33	8,895.33	8,895.33	8,895.33	8,895.33	8,895.33	10,509.33	10,362.50	10,599.50	10,212.50	10,212.50	114,793.64	108,000.00	6,793.64
721-74-00 Advertising and Promo	775.00	0.00	0.00	0.00	6.00	357.45	893.00	2,100.00	5,130.88	1,520.00	-7,437.00	32.62	3,377.93	30,600.00	-27,222.07
721-74-01 Events	0.00	0.00	0.00	0.00	0.00	1,000.00	80.51	500.00	0.00	1,113.26	12,668.30	2,160.92	17,542.99	1,326.00	16,216.99
721-76-00 Dues & Publications	467.50	75.00	1,284.20	16,145.22	6,678.93	320.96	888.18	230.25	4,364.58	1,045.66	3,880.00	4,769.09	40,249.55	30,361.00	9,888.55
721-76-00 Training & Education	0.00	98.99	0.00	0.00	0.00	734.00	325.00	360.00	2,050.13	1,504.00	0.00	1,470.00	6,560.12	17,012.00	-10,451.88
721-76-01 Commls Travel/trainin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	466.50	975.67	0.00	1,273.93	2,716.10	4,287.00	-1,570.90
721-81-00 Utilities															
721-81-01 Water	1,268.28	5,543.47	0.00	3,620.50	0.00	6,065.60	0.00	9,095.80	0.00	4,653.50	0.00	2,881.91	33,227.06	27,754.00	5,473.06
721-81-02 Sewer	0.00	6,846.65	2,219.71	2,210.39	2,377.07	2,210.39	2,377.07	2,210.39	2,377.07	2,210.39	2,377.07	2,210.39	29,676.59	37,387.00	-7,760.41
721-81-03 Garbage	1,041.50	1,053.44	1,054.52	1,055.65	1,055.18	1,055.82	1,055.97	1,218.84	1,085.03	0.00	0.00	0.00	9,675.95	9,761.00	-105.05
721-81-04 KG Strmwr Mngmnt Fee	0.00	8,655.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,655.00	8,470.00	385.00
721-81-00 Utilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,084.92	2,171.63	1,087.06	4,343.61	4,054.00	289.61
Total 721-81-00 Utilities	2,307.78	22,299.56	3,274.23	6,886.44	3,432.25	9,331.61	3,433.04	12,525.13	3,462.10	7,948.61	4,548.70	6,279.36	85,729.21	87,446.00	-1,716.79
721-82-00 Electricity	6,399.20	11,182.53	8,060.41	7,750.53	4,098.43	3,162.65	2,635.75	2,294.02	2,613.62	2,785.57	5,388.45	6,889.82	63,248.08	54,075.00	9,173.08

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Accrual Basis

PORT OF KINGSTON
Profit & Loss Budget vs. Actual by Month
January through December 2021

	Jan 21 Actual	Feb 21 Actual	Mar 21 Actual	Apr 21 Actual	May 21 Actual	Jun 21 Actual	Jul 21 Actual	Aug 21 Actual	Sep 21 Actual	Oct 21 Actual	Nov 21 Actual	Dec 21 Actual	YTD Dec 2021	YTD Budget	\$ Over Budget
721-88-00 Telephone/Internet	1,248.99	1,547.81	1,068.24	1,347.91	1,279.35	2,499.96	165.91	165.91	3,224.68	1,194.70	1,875.74	1,528.52	17,149.72	16,670.00	479.72
721-90-00 Payroll Taxes	5,449.87	7,652.32	6,251.95	6,965.07	7,479.48	11,104.35	8,756.09	8,158.61	8,552.12	7,497.52	7,879.43	8,743.37	96,480.18	84,949.00	11,531.18
721-93-00 Excise & Prop Tax Exp	0.00	0.00	1,389.64	653.12	-2,280.33	0.00	4,759.16	7,486.69	5,908.38	1,061.50	825.53	-18,668.12	1,135.57	12,729.00	-11,593.43
721-95-00 Office Card Fees	3,473.84	8,351.44	4,076.47	4,344.11	178.33	4,823.41	5,280.32	5,888.84	5,764.55	4,952.23	4,558.97	4,589.69	56,282.20	39,831.00	16,451.20
721-96-00 Miscellaneous															
721-96-01 Landscaping	257.48	386.02	1,829.05	606.62	3,258.67	2,313.66	83.81	134.39	0.00	137.36	490.40	0.00	8,497.66	7,406.00	2,091.66
721-96-02 Office CCard Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
721-96-03 Storage	470.00	940.00	470.00	470.00	470.00	470.00	470.00	470.00	470.00	470.00	470.00	470.00	6,110.00	4,110.00	2,000.00
Total 721-96-00 Miscellaneous	727.48	1,326.02	2,299.05	1,076.62	3,728.67	2,783.66	553.81	604.39	470.00	607.36	960.40	470.00	15,607.66	11,516.00	4,091.66
721-97-00 Penalties and Fines	0.00	0.00	3,543.19	180.90	3,684.93	40.00	737.16	0.00	0.00	18.11	352.62	58.45	8,616.36	1,508.00	7,108.36
723-00-00 Repairs & Maint	2,217.84	4,881.30	9,072.77	8,476.01	4,661.69	3,366.49	455.64	1,775.40	7,030.94	2,056.33	2,335.16	-10,003.03	36,326.54	81,264.00	-44,937.46
724-00-01 Environmental Inspect	0.00	0.00	0.00	650.00	455.00	0.00	0.00	0.00	0.00	0.00	140.00	0.00	1,245.00	7,351.00	-6,106.00
781-10-00 Commis Comp	2,583.00	4,958.84	3,675.12	6,363.12	3,675.12	6,983.65	4,894.12	5,250.12	4,327.49	4,571.12	4,226.12	33.89	52,041.81	32,768.00	19,273.81
799-91-10 Inrtst Exp-17 Rev Bnd	0.00	0.00	0.00	0.00	12,937.60	0.00	0.00	0.00	0.00	0.00	-12,937.60	0.00	0.00	27,479.00	-27,479.00
799-91-20 Interest Exp GO Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,937.60	12,576.30	25,514.10	0.00	25,514.10
799-92-00 Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,010.37	4,010.37	2,800.00	1,201.37
898 Uncategorizd Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Over/Short	-48.00	-10.01	-4.98	-10.50	0.00	0.30	82.92	-19.51	-19.11	-5.45	-2.09	9.66	-26.77	-66.00	59.23
Bank Service Charges	122.87	78.23	60.95	78.23	69.58	228.35	143.72	60.95	740.93	0.00	60.95	258.41	1,696.17	191.00	1,705.17
Legal															
721-31-00 Chmelik Siktin, Davis	4,872.00	5,170.00	1,898.27	9,208.44	165.00	850.50	0.00	0.00	1,252.50	0.00	1,100.00	0.00	24,516.71	25,880.00	-1,363.29
Total Legal	4,872.00	5,170.00	1,898.27	9,208.44	165.00	850.50	0.00	0.00	1,252.50	0.00	1,100.00	0.00	24,516.71	25,880.00	-1,363.29
Reconciliation Discrepancies	0.00	0.00	-5.16	0.00	5,071.63	-1,162.16	2,816.84	-493.45	0.00	0.00	0.00	-8,683.99	-2,356.29	0.00	2,356.29
Total Expense	142,044.12	215,115.31	143,074.69	189,841.74	179,259.88	188,209.01	145,114.42	192,928.06	201,869.95	166,249.77	192,662.32	-57,425.43	1,896,943.84	1,999,735.00	-101,791.16
Net Ordinary Income	23,282.35	-54,729.90	32,028.82	87,284.13	42,411.73	13,080.32	109,957.21	46,255.60	24,589.69	85,205.39	-1,064.82	270,163.93	678,434.35	629,086.00	49,348.35
Other Income/Expense															
Other Expense															
727-00-00 Depreciation	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	25,531.47	503,375.32	644,370.00	-140,994.68
Total Other Expense	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	43,440.35	25,531.47	503,375.32	644,370.00	-140,994.68
Net Other Income	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-43,440.35	-25,531.47	-503,375.32	-644,370.00	140,994.68
Net Income	-20,168.00	-88,170.25	-11,411.53	43,823.78	-1,028.62	-30,360.03	66,516.86	2,816.25	-18,880.66	41,765.04	-44,605.27	244,622.46	176,059.03	-115,284.00	290,343.03