



Serving what matters today, with a view for tomorrow.

## Port of Kingston Board of Commissioners Regular Meeting Agenda

**May 25, 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/85967815082>  
Meeting ID: 859 6781 5082  
Dial by your location  
+1 253 215 8782 US (Tacoma)

Welcome to the May 25, 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**



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**4. PUBLIC COMMENT**

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

**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 April 27, 2022, Regular Meeting Minutes
- B. Approve May 17, 2022 Special Meeting Minutes

**6. ACTION ITEMS**

- A. Approve Executive Director to negotiate the Architectural Services Contract for the design of Commercial Building(s) at the Port of Kingston.
- B. Approve a retention bonus for full time employees.

**7. FINANCIAL REPORT**

**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 June 22, 2022 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**

**April 27, 2022, at 1:00 p.m.**

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

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

**Staff in Attendance**  
Greg Englin  
Ray Carpenter  
Audra Trainer  
Torey Grandt  
Ashley Ferguson  
Rose Orcutt  
Marc Horton

**Public in Attendance**  
Anthony Hickman

**Agenda Topics**

**1. CALL TO ORDER**

Commissioner Heacock called the meeting to order at 1:02p.m.

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL OF AGENDA**

Motion to approve agenda as written.  
Moved: Commissioner Gronnvoll  
Second: Commissioner McClure  
Vote: Pass 3-0

**4. PUBLIC COMMENT**

None.

**5. CONSENT AGENDA**



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- A. Approve March 30, 2022, Regular Meeting Minutes
- B. Approve April 12, 2022, Special Meeting Minutes
- C. Approve March 2022 Warrants

Motion: Accept Consent Agenda as presented.

Moved: Commissioner McClure

Second: Commissioner Gronnvoll

Vote: Pass 3-0

## 6. DISCUSSION ITEMS

- A. Port of Kingston Redistricting Resolution

Executive Director, Greg Englin reported that the legal description for the Port of Kingston Redistricting Resolution was reviewed and updated. Mr. Englin stated that the revised version will be submitted to the Kitsap County Auditor's Office and the Department of Justice.

## 7. FINANCIAL REPORT

Controller Audra Trainer presented the financial report for the first quarter of 2022:

Mrs. Trainer stated that the first quarter(Q1) financials reflect a Total Income of \$619K, Total Expenses of \$517K, and \$60K of Net Ordinary Income, year-to-date. She added that the total cash reserves increased \$37K in Q1, with a balance of \$2.19M, with \$1.26M of that being in the Capital Projects Fund (committed funds). She shared that the Port currently owes \$760K on the LTGO Bond and that the ending cash position, including debt is \$1.14M. She also pointed out that Daily Parking is up \$37K budget. She reported that the Port received \$40K back from Washington State due to previous overpayment of Leasehold and Excise Taxes; she clarified that this check was just received today and is not reflected in the financial statements she presented today.

In response to a question posed by Commissioner Gronnvoll on the Kitsap Transit payment, Ms. Trainer stated that the amount is reflected in the financial statements and the 2021 balances.

## 8. PUBLIC COMMENT



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Anthony Hickman inquired when the Toth Property would be open to the public, specifically if it would be open for the Fourth of July. Harbormaster Ray Carpenter stated that Port staff is currently working to get the property safe and ready for public enjoyment but could not guarantee it would be by July 4<sup>th</sup>, 2022.

## 9. COMMISSIONER REPORTS

**Commissioner Laura Gronnvoll** started by complimenting Customer Service Coordinator, Ashley Ferguson's work on the community reader board, specifically her "themes of the month." She also announced that staff and the Commission would be attending a WPPA conference in Stevenson, WA; due to this, the regularly scheduled Commission Work Session for Tuesday, May 3, 2022, will be canceled.

**Commissioner McClure** noted that the Kingston Public Market's opening day would be the following Sunday, May 1, 2022. She expressed the Market's anticipation for a larger group of vendors and their eagerness to welcome a new Market Manager that comes with reputable experience and references. The Commission continued to discuss upcoming Market festivities and reflected on the previously mentioned growth in vendor attendance.

**Commissioner Heacock** shared that he attended the Kingston Community Advisory Council (KCAC) presentation from Kitsap County Public Works regarding the annual Transportation Improvement Project (TIP). Heacock expressed his belief that the Port should join the discussion regarding traffic-related concerns that would directly affect the Port.

Commissioner McClure added her concerns regarding upcoming possible traffic issues in Kingston, specifically those related to Washington State Ferries (WSF) automated transportation management system and the Arborwood development project. McClure stated that she also believes the Port should "work closely and constructively with the county" on the proposed solutions.

Discussion ensued on all possible traffic changes, including proposed roundabouts, new traffic signals, and increased traffic through school zones.

## 10. STAFF REPORTS

**Harbormaster Ray Carpenter** started by thanking Port staff for outstanding customer service. He reported that Meydenbauer Yacht Club expressed appreciation for the hospitality received during their cruise to Kingston. He shared that the incoming yacht



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clubs are starting to use other Port facilities such as the event tent and stage and are also working with Kingston Cove Yacht Club to use the clubhouse. Mr. Carpenter expressed appreciation to the landscaping and maintenance staff for their upkeep of Port grounds and excitement for the upcoming Kingston Public Market season. He shared that the Port's work with the Chamber of Commerce has been very successful. He reported that the Port has reached out to the Department of Natural Resources to bring attention to the derelict vessel on Taree Road Bluff. Mr. Carpenter commented on the rising fuel prices and the possible effect it could have on the upcoming boating season. He finished his report by thanking Port management for their guidance.

Executive Director Greg Englin expanded on Mr. Carpenter's compliments to Port staff and Port's growth in recent years regarding business management and profits.

**Maintenance Manager Torey Grandt** reported that all facilities remained undisturbed after the first low tide event of the year. He added that Port staff would continue to monitor during these events. Mr. Grandt reported that maintenance staff will be starting the resurfacing of the Kitsap Transit Fish Pier now that materials are in stock. He shared that there are multiple pieces of landscaping equipment due for replacement, and the Port intends to replace these items with electric, low emissions options to be more environmentally conscious. Mr. Grandt reported that the Guest Dock Wi-Fi project is ready to begin; dependent on availability of supplies, he estimates it should be complete by June. In response to a question from Commissioner McClure, Grandt stated that there will be no disruptions in the Wi-Fi service during this project. Discussion ensued regarding the possibility of extending the reaches of Port Wi-Fi in the future, specifically up to the WSF terminal.

In response to a question posed by Commissioner Heacock regarding the success of the bird deterrent project, Mr. Grandt reported that the sprinklers have been installed and are functional and the maintenance team is adjusting as necessary.

Commissioner McClure commented that she appreciates Mr. Grandt's concern for water consumption and environmentally conscious practices/equipment.

**Controller Audra Trainer** started by complimenting Mr. Grandt's management of expense control. Mrs. Trainer reported that the Port hired Vanessa Ressler as a part-time Public Records Coordinator. She stated that Ressler would be handling Public Records Requests and organizing records retention in preparation for an upcoming three-year audit in the last quarter of 2022. She shared the Port will no longer be using Hearthstone CPA services but proposed the idea of bringing in a firm to complete financial statement audits periodically. She touched on Financial Analyst Staci Hebert's Cash Flow Model. She



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commented that it has been a valuable tool to show projections up to 30 years out for base scenario assumptions; these assumptions will be used for funding recommendations, business development, and asset management, according to Mrs. Trainer. She recognized Customer Service Coordinators Rose Orcutt and Ashley Ferguson for their work with auditing agreements and daily business processes and procedures.

**Customer Service Coordinator Ashley Ferguson** reported that she and fellow Customer Service Coordinator Rose Orcutt have been working to ensure all tenants comply with the Port's Rules and Regulations and Moorage Agreements. She shared that she has converted hard copies of records retention over to digital files for more efficient storage.

**Customer Service Coordinator Rose Orcutt** reported that day-to-day marina business is beginning to pick up with the start of Peak season.

**Executive Director Greg Englin** highlighted Ms. Ferguson and Ms. Orcutt's work on revising the Monthly Leased Parking Agreement to align with current business practices.

Mr. Carpenter and Mr. Englin discussed the increase in revenue from the Port's parking lot.

Mr. Englin pointed out the increase in Transient Moorage revenue and attributed it to the Port's office staff. He reported that the Port has interviewed architectural firms to redevelop the tent pad area and that those findings would be presented to the commission for consideration in the next Work Session. He stated that the Port has reached out to Kitsap County regarding the RCO Grant for the public restroom renovation; the County will have to approve the proposed design before purchases are made. He also stated that the position of the new restroom may have to be reconsidered due to possible shoreline issues. He closed by thanking all Port staff for their hard work.

**11. NEXT REGULAR MEETING:** Wednesday May 25, 2022, at 6:30 p.m. Hybrid

## **12. ADJOURN**

Motion: Adjourn at 1:51p.m.

Moved: Commissioner Gronnvoll

Second: Commissioner McClure

Vote: 3-0



Serving what matters today, with a view for tomorrow.

**Port of Kingston Board of Commissioners  
Special Meeting  
Minutes**

**May 17, 2022 at 8:30 a.m.**

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

**Commissioners Present**

Steve Heacock  
Laura Gronnvoll  
Mary McClure

**Staff Present**

Greg Englin

- A. In Person:  
Port of Kingston Admin Conf. Rm.  
25864 Washington Blvd  
Kingston, WA
- B. Virtual via Zoom:

Join Zoom Meeting  
<https://us02web.zoom.us/j/85044989231>

**1. CALL TO ORDER**

Commissioner Heacock called the meeting to order at

**2. APPROVAL OF AGENDA**

**3. RECESS TO EXECUTIVE SESSION**

Commissioner Heacock recessed the meeting into Executive Session at 8:46 am per RCW 42.30.110 (c) To consider the minimum price at which real estate will be offered for sale or lease when public knowledge regarding such consideration would cause a likelihood of decreased price. However, final action selling or leasing public property shall be taken in a meeting open to the public.





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The Commission will be in executive session until 9:30 AM and is not expected to take further action following the executive session.

**4. RECONVENE TO SPECIAL MEETING**

A. Commissioner Heacock reconvened to the Special Meeting at 9:39 a.m.

Commissioner McClure stated Kitsap Transit has requested a comment letter on behalf of Port as they are working with Washington State Ferries (WSF) to evaluate and find alternative docking in Seattle.

Discussion ensued on the Kitsap Transit comment letter.

**5. PUBLIC COMMENT**

None

**6. NEXT REGULAR MEETING:** Wednesday May 25, 2022, at 6:30 p.m. Hybrid

**7. ADJOURN**

Without objection the meeting adjourned at 9:46 a.m.

Port of Kingston  
Kitsap County, WA

**RESOLUTION NO. 2022-05-25-1**

A Resolution of the Commission of the Port of Kingston

**RESOLUTION TO DIRECT THE EXECUTIVE DIRECTOR TO NEGOTIATE  
AN AGREEMENT FOR ARCHITECTURAL SERVICES**

**WHEREAS**, the Port of Kingston has undertaken an initial planning process resulting in the prioritization of commercial development beginning with the property along Washington Boulevard and; the Port of Kingston has undertaken a request for qualifications for architectural services.

**THEREFORE BE IT RESOLVED**, by the Commissioners for the Port of Kingston hereby grants authority to the Executive Director to negotiate an agreement for architectural services for the first phase of design which would be at the Planning Level and Confirmation of the Basis of Design including but not limited to:

- Routine meetings and status reports
- Report on community and Commission interactions and conclusions
- Documentation of construction constraints and basis of design including but not limited to:
  - Zoning
  - Bulk and Dimension – County standards
  - Kingston Design Standards
  - Energy (LEED standards)
- Pre-Design Drawings including:
  - Site plan options
  - Floor plans and concepts
  - Renderings of building concepts (visualizations of finished building and site complex)
- Estimate of Constructions Costs and Project Duration
- 10% Design

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a regular meeting held this 25<sup>th</sup> day of May 2022.

**PORT OF KINGSTON  
KITSAP COUNTY, WASHINGTON**

\_\_\_\_\_  
Steve Heacock, Commissioner

Attest: \_\_\_\_\_  
Greg Englin, Executive Director

\_\_\_\_\_  
Mary McClure, Commissioner

\_\_\_\_\_  
Laura Gronnvoll, , Commissioner

Port of Kingston  
Kitsap County, WA

**RESOLUTION NO. 2022-05-25-2**

A Resolution of the Commission of the Port of Kingston

**RESOLUTION TO GRANT EMPLOYEES A ONE-TIME RETENTION BONUS**

**WHEREAS**, The Port of Kingston has a direct interest in the retention of employees.

**WHEREAS**, The Port of Kingston, along with the community at large, is experiencing a temporary but drastic increase in the cost of living due to excessive inflationary pressures for goods and services.

**THEREFORE BE IT RESOLVED**, by the Commissioners for the Port of Kingston hereby grants authority to the Executive Director to execute a one-time retention bonus of \$2,500 for each employee that was employed full time effective January 1, 2022. The Executive Director will be exempt from this retention bonus program. The retention bonus will be included in the final pay period for the month of June, 2022 and will be in addition to an employee's regular pay.

Passed by the Board of Commissioners for the Port of Kingston, Kitsap County, Washington at a regular meeting held this 25<sup>th</sup> day of May 2022.

**PORT OF KINGSTON  
KITSAP COUNTY, WASHINGTON**

\_\_\_\_\_  
Steve Heacock, Commissioner

Attest: \_\_\_\_\_  
Greg Englin, Executive Director

\_\_\_\_\_  
Mary McClure, Commissioner

\_\_\_\_\_  
Laura Gronnvoll, , Commissioner



**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 **\$18,026.61** from the Port of Kingston, Marina Revenue Fund, the 8th day of April 2022.

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Laura Gronnvoll, Commissioner

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Steve Heacock, Commissioner

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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.

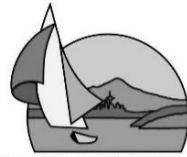
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Audra Trainer, Controller

| <b>Date</b> | <b>Warrant</b> | <b>Amount</b> | <b>Vendor</b>                        |
|-------------|----------------|---------------|--------------------------------------|
| 4/8/2022    | 35833          | \$1,103.69    | Amazon Capital Services              |
| 4/8/2022    | 35834          | \$741.16      | BREMERTON BACKFLOW SERVICES          |
| 4/8/2022    | 35835          | \$1,530.00    | CHMELIK SITKIN & DAVIS               |
| 4/8/2022    | 35836          | \$307.58      | COMCAST                              |
| 4/8/2022    | 35837          | \$841.10      | HENERY HARDWARE                      |
| 4/8/2022    | 35838          | \$4,826.41    | KITSAP BANK VISA                     |
| 4/8/2022    | 35839          | \$98.18       | KITSAP COUNTY PUBLIC WORKS           |
| 4/8/2022    | 35840          | \$101.37      | LAURA GRONNVOLL                      |
| 4/8/2022    | 35841          | \$66.66       | OLYMPIC SPRINGS, INC.                |
| 4/8/2022    | 35842          | \$1,670.37    | PENINSULA FIRE INC.                  |
| 4/8/2022    | 35843          | \$41.50       | PREMIER RENTALS LLC                  |
| 4/8/2022    | 35844          | \$368.00      | RANDY-KAN PORTABLE RESTROOMS         |
| 4/8/2022    | 35845          | \$502.00      | Reliable Storage                     |
| 4/8/2022    | 35846          | \$1,178.89    | ULINE                                |
| 4/8/2022    | 35847          | \$775.00      | VERNON PUBLICATIONS, LLC             |
| 4/8/2022    | 35848          | \$3,847.50    | WASHINGTON PROJECT CONSULTANTS, PLLC |
| 4/8/2022    | 35849          | \$27.20       | WESTBAY AUTO PARTS                   |

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**\$18,026.61**



**PORT OF KINGSTON**

**Voucher Certification and Approval**

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, 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/Port Auditor

\_\_\_\_\_  
Date

| Date       | Claimant                           | Amount               | Purpose              | Cash Transmittal |
|------------|------------------------------------|----------------------|----------------------|------------------|
| 04/05/2022 | Department of Retirement Systems   | 2,466.00             | Deferred Comp        | R00206665        |
| 04/05/2022 | Merchant Settlement Fee            | 891.77               | CC Fees - Parking    | R00206675        |
| 04/05/2022 | Merchant Settlement Fee            | 256.84               | CC Fees - Fuel       | R00206670        |
| 04/05/2022 | Merchant Settlement Fee            | 5,789.53             | CC Fees - Office     | R00206673        |
| 04/08/2022 | Department of Retirement Systems   | 7,032.18             | PERS 2/3             | R00206928        |
| 04/13/2022 | Transfer to Columbia Bank          | 36,434.37            | Payroll April 1-15   | R00206874        |
| 04/22/2022 | Department of Retirement Systems   | 2,466.00             | Deferred Comp        | R00207116        |
| 04/22/2022 | Washington State DOR               | 5,198.91             | Excise and Use Taxes | R00207178        |
| 04/22/2022 | Department of Labor and Industries | 4,012.29             | Q1 L&I               | R00207347        |
| 04/22/2022 | State of Washington DOR            | 42,247.03            | Q1 Leasehold Taxes   | R00207372        |
| 04/28/2022 | Transfer to Columbia Bank          | 39,179.27            | Payroll April 16-30  | R00207269        |
|            |                                    | <u>\$ 145,974.19</u> |                      |                  |

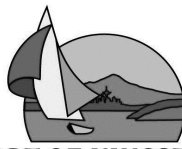
\_\_\_\_\_  
Laura Gronnvoll, Commissioner

\_\_\_\_\_  
Steve Heacock, Commissioner

\_\_\_\_\_  
Mary McClure, Commissioner

I, the undersigned, do hereby certify under penalty or perjury that the expenses incurred as described herein and all claims are just, due, and paid obligations against the Port of Kingston and that I am authorized to authenticate and certify to said claims.

\_\_\_\_\_  
Audra Trainer, Controller/Port Auditor



**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 **\$54,551.62** from the Port of Kingston, Marina Revenue Fund, the 26th day of April 2022.

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Laura Gronnvoll, Commissioner

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Steve Heacock, Commissioner

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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.

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Audra Trainer, Controller

| <b>Date</b> | <b>Warrant</b> | <b>Amount</b> | <b>Vendor</b>                           |
|-------------|----------------|---------------|---|
| 4/26/2022   | 35850          | \$1,666.52    | WA Construction Service Health Trust    |
| 4/26/2022   | 35851          | \$187.56      | COMCAST                                 |
| 4/26/2022   | 35852          | \$163.56      | CRAIN PEST CONTROLL, LLC                |
| 4/26/2022   | 35853          | \$150.00      | Government Finance Officers Association |
| 4/26/2022   | 35854          | \$211.52      | GRAINGER                                |
| 4/26/2022   | 35855          | \$2,956.96    | KITSAP COUNTY PUBLIC WORKS              |
| 4/26/2022   | 35856          | \$1,728.15    | LAURA GRONNVOLL                         |
| 4/26/2022   | 35857          | \$347.65      | NEXTLEVEL INTERNET, INC.                |
| 4/26/2022   | 35858          | \$2,607.00    | OLYMPIC ESD 114                         |
| 4/26/2022   | 35859          | \$10,518.14   | OLYMPIC TENT                            |
| 4/26/2022   | 35860          | \$38.08       | PREMIER RENTALS LLC                     |
| 4/26/2022   | 35861          | \$4,693.28    | PUGET SOUND ENERGY                      |
| 4/26/2022   | 35862          | \$21,955.52   | REGENCE BLUESHIELD                      |
| 4/26/2022   | 35863          | \$2,129.87    | RIGHT! SYSTEMS, INC                     |
| 4/26/2022   | 35864          | \$33.71       | SEATTLE MARINE & FISHING SUPPLY         |
| 4/26/2022   | 35865          | \$2,919.50    | SOUND PUBLISHING, INC.                  |
| 4/26/2022   | 35866          | \$522.51      | ULINE                                   |
| 4/26/2022   | 35867          | \$627.53      | VERIZON WIRELESS                        |
| 4/26/2022   | 35868          | \$1,094.56    | WASTE MANAGEMENT                        |

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**\$54,551.62**

**PORT OF KINGSTON**  
**Profit & Loss YTD Budget vs. Actual by Month**  
January through April 2022

|                                 |           |           |           |           | TOTAL             |            |                   |
|---------------------------------|-----------|-----------|-----------|-----------|-------------------|------------|-------------------|
|                                 | Jan 22    | Feb 22    | Mar 22    | Apr 22    | YTD April<br>2022 | YTD Budget | \$ Over<br>Budget |
| <b>Ordinary Income/Expense</b>  |           |           |           |           |                   |            |                   |
| <b>Income</b>                   |           |           |           |           |                   |            |                   |
| 621-10-20 Moorage Base Rate     | 85,600.27 | 86,299.26 | 86,172.46 | 85,624.13 | 343,696.12        | 351,086.56 | -7,390.44         |
| 621-10-30 Moorage Cover Premium | 8,229.00  | 8,229.00  | 8,196.20  | 8,229.00  | 32,883.20         | 32,903.26  | -20.06            |
| 621-12-00 Kayak                 | 899.58    | 713.46    | 713.46    | 713.46    | 3,039.96          | 2,853.59   | 186.37            |
| 621-15-00 Moorage-Transient     | 9,280.59  | 5,460.76  | 9,207.56  | 14,128.02 | 38,076.93         | 27,692.44  | 10,384.49         |
| 621-16-00 Reservation Fees      | 2,232.00  | 940.00    | 910.00    | 520.00    | 4,602.00          | 2,660.00   | 1,942.00          |
| 621-22-22 Moorage - Seasonal    | 7,632.52  | 9,485.74  | 9,876.16  | 8,007.27  | 35,001.69         | 49,720.00  | -14,718.31        |
| 621-82-00 Electricity-Permanent | 4,657.75  | 6,130.68  | 5,333.88  | 4,348.69  | 20,471.00         | 20,160.13  | 310.87            |
| 621-82-05 Electricity-Transient | 348.38    | 304.12    | 381.59    | 212.96    | 1,247.05          | 2,045.98   | -798.93           |
| 621-82-10 Electricity Lessees   | 0.00      | 4,593.99  | 0.00      | 2,446.85  | 7,040.84          |            |                   |
| 621-89-00 Laundry Income        | 692.00    | 0.00      | 400.00    | 0.00      | 1,092.00          | 888.50     | 203.50            |
| 622-91-00 Deposits Forfeited    | 0.00      | 0.00      | 0.00      | -2,615.78 | -2,615.78         |            |                   |
| 625-20-02 Hill House Lease      | 1,772.42  | 1,772.42  | 1,772.42  | 1,772.42  | 7,089.68          | 7,089.68   | 0.00              |
| 625-20-03 Yacht Club Land Lease | 1,312.63  | 1,312.63  | 1,312.63  | 1,312.63  | 5,250.52          | 5,250.52   | 0.00              |
| 625-20-04 Aviator Land Lease    | 402.29    | 402.29    | 402.29    | 402.29    | 1,609.16          | 1,609.16   | 0.00              |
| 625-20-06 Public Market         | 0.00      | 0.00      | 0.00      | 0.00      | 0.00              | 0.00       | 0.00              |
| 625-20-08 WSDOT Land Lease      | 18,101.24 | 18,101.24 | 18,101.24 | 18,101.24 | 72,404.96         | 71,546.40  | 858.56            |
| 625-20-09 Reader Board          | 0.00      | 1,825.00  | 25.00     | 350.00    | 2,200.00          | 1,575.00   | 625.00            |
| 625-20-10 Kitsap Transit        | 1,926.02  | 1,926.02  | 1,926.02  | 1,926.02  | 7,704.08          | 8,124.48   | -420.40           |
| 625-22-01 Liveaboard            | 3,360.08  | 3,413.32  | 3,400.00  | 3,200.00  | 13,373.40         | 12,000.00  | 1,373.40          |
| 626-40-00 Unleaded fuel sold    | 7,429.57  | 7,276.97  | 12,423.43 | 13,412.71 | 40,542.68         | 37,656.41  | 2,886.27          |
| 626-45-00 Diesel fuel sold      | 5,198.15  | 6,585.60  | 17,324.68 | 13,974.00 | 43,082.43         | 76,031.26  | -32,948.83        |
| 629-00-00 Misc Income w/o tax   | 536.56    | 386.56    | 386.56    | 386.56    | 1,696.24          | 2,838.74   | -1,142.50         |
| 629-10-00 Misc Income w/tax     | 0.00      | 0.00      | 0.00      | 20.00     | 20.00             |            |                   |
| 629-11-00 Retail Non Taxed      | 42.50     | 45.00     | 80.00     | 72.50     | 240.00            | 77.00      | 163.00            |
| 629-11-01 Retail Taxed          | 0.00      | 0.00      | 5.99      | 5.00      | 10.99             | 3,126.94   | -3,115.95         |
| 699-10-00 Interest Income       | 322.08    | 302.12    | 383.11    | 465.48    | 1,472.79          | 1,501.12   | -28.33            |
| 699-20-00 Property Tax Receipts | 542.19    | 6,044.20  | 13,179.77 | 84,089.24 | 103,855.40        | 103,585.09 | 270.31            |
| 699-22-00 Leasehold Excise Tax  | 4.79      | 684.12    | 0.00      | 0.00      | 688.91            | 1,109.69   | -420.78           |
| 699-90-00 Service Chg Revenue   | 5,040.00  | 2,135.00  | 1,726.74  | 1,932.00  | 10,833.74         | 16,585.36  | -5,751.62         |

**PORT OF KINGSTON**  
**Profit & Loss YTD Budget vs. Actual by Month**  
January through April 2022

|   | TOTAL            |                  |                  |                  |                   |                   |                   |
|---|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
|   | Jan 22           | Feb 22           | Mar 22           | Apr 22           | YTD April 2022    | YTD Budget        | \$ Over Budget    |
| <b>Parking</b>                            |                  |                  |                  |                  |                   |                   |                   |
| 625-20-01 Parking                         | 19,826.76        | 22,727.67        | 25,329.32        | 31,737.98        | 99,621.73         | 54,052.72         | 45,569.01         |
| 625-20-02 Parking Tickets                 | 125.00           | 275.00           | 0.00             | 25.00            | 425.00            | 669.83            | -244.83           |
| 625-20-03 Commuter Park Tenant            | 43.95            | 0.00             | 185.78           | 0.00             | 229.73            | 135.00            | 94.73             |
| 625-21-01 Leased Parking                  | 5,569.05         | 5,692.89         | 5,605.37         | 5,996.04         | 22,863.35         | 12,839.22         | 10,024.13         |
| <b>Total Parking</b>                      | <u>25,564.76</u> | <u>28,695.56</u> | <u>31,120.47</u> | <u>37,759.02</u> | <u>123,139.81</u> | <u>67,696.77</u>  | <u>55,443.04</u>  |
| <b>Total Income</b>                       | 191,127.37       | 203,065.06       | 224,761.66       | 300,795.71       | 919,749.80        | 907,414.08        | 12,335.72         |
| <b>Cost of Goods Sold</b>                 |                  |                  |                  |                  |                   |                   |                   |
| 626-10-10 Retail Expense                  | 27.37            | 264.78           | 51.52            | 196.09           | 539.76            |                   |                   |
| 626-40-10 Fuel Purchased                  |                  |                  |                  |                  |                   |                   |                   |
| Diesel fuel purchased                     | 4,178.55         | 5,065.35         | 11,867.30        | 10,119.89        | 31,231.09         | 54,308.02         | -23,076.93        |
| Unleaded fuel purchased                   | 5,700.17         | 5,630.74         | 8,673.77         | 9,512.42         | 29,517.10         | 28,796.07         | 721.03            |
| <b>Total 626-40-10 Fuel Purchased</b>     | <u>9,878.72</u>  | <u>10,696.09</u> | <u>20,541.07</u> | <u>19,632.31</u> | <u>60,748.19</u>  | <u>83,104.09</u>  | <u>-22,355.90</u> |
| 626-40-30 Fuel Credit Card Fees           | 234.96           | 170.30           | 182.22           | 256.84           | 844.32            | 2,949.76          | -2,105.44         |
| <b>Cost of Goods Sold</b>                 | <u>0.00</u>      | <u>0.00</u>      | <u>4.49</u>      | <u>0.00</u>      | <u>4.49</u>       | <u>1,633.45</u>   | <u>-1,628.96</u>  |
| <b>Total COGS</b>                         | <u>10,141.05</u> | <u>11,131.17</u> | <u>20,779.30</u> | <u>20,085.24</u> | <u>62,136.76</u>  | <u>87,687.30</u>  | <u>-25,550.54</u> |
| <b>Gross Profit</b>                       | 180,986.32       | 191,933.89       | 203,982.36       | 280,710.47       | 857,613.04        | 819,726.78        | 37,886.26         |
| <b>Expense</b>                            |                  |                  |                  |                  |                   |                   |                   |
| 721-10-00 Salaries and Wages              |                  |                  |                  |                  |                   |                   |                   |
| 721-11-10 Vac & Sick Change               | 0.00             | 0.00             | 0.00             | 0.00             | 0.00              | 61.80             | -61.80            |
| 721-12-15 Covid-19 Leave                  | 970.80           | 0.00             | 0.00             | 0.00             | 970.80            |                   |                   |
| 721-10-00 Salaries and Wages - Other      | 64,570.64        | 74,508.41        | 70,451.30        | 74,748.06        | 284,278.41        | 295,980.78        | -11,702.37        |
| <b>Total 721-10-00 Salaries and Wages</b> | <u>65,541.44</u> | <u>74,508.41</u> | <u>70,451.30</u> | <u>74,748.06</u> | <u>285,249.21</u> | <u>296,042.58</u> | <u>-10,793.37</u> |
| 721-20-00 Employee Medical                | 26,487.84        | 26,733.37        | 26,838.52        | 23,622.04        | 103,681.77        | 101,034.20        | 2,647.57          |
| 721-22-00 Pension Expense                 | 5,962.15         | 7,237.77         | 6,808.34         | 7,284.40         | 27,292.66         | 30,338.01         | -3,045.35         |
| 721-33-00 Accounting                      | 0.00             | 140.00           | 850.00           | 0.00             | 990.00            | 5,000.00          | -4,010.00         |
| 721-35-00 Consulting Fees                 | 3,959.50         | 4,032.00         | 4,917.00         | 2,892.00         | 15,800.50         | 22,000.00         | -6,199.50         |
| 721-40-00 Operating Supplies              | 1,807.15         | 1,505.26         | 266.84           | 0.00             | 3,579.25          | 15,500.00         | -11,920.75        |
| 721-41-00 Office Supplies                 | 1,572.69         | 2,597.40         | 1,044.25         | 1,187.14         | 6,401.48          | 6,884.42          | -482.94           |
| 721-41-01 Computer Expenses               | 1,128.68         | 7,069.60         | 1,455.07         | 2,695.28         | 12,348.63         | 7,539.31          | 4,809.32          |
| 721-42-00 Parking Lot Expense             | 0.00             | 607.29           | -60.00           | 0.00             | 547.29            | 14,650.15         | -14,102.86        |



**PORT OF KINGSTON**  
**Profit & Loss YTD Budget vs. Actual by Month**  
January through April 2022

|                                      | TOTAL           |                  |                 |                 |                   |                  |                   |
|--------------------------------------|-----------------|------------------|-----------------|-----------------|-------------------|------------------|-------------------|
|                                      | Jan 22          | Feb 22           | Mar 22          | Apr 22          | YTD April<br>2022 | YTD Budget       | \$ Over<br>Budget |
| 721-50-00 Equipment Rental           | 2,819.56        | 4,441.90         | 368.00          | 368.00          | 7,997.46          | 2,661.28         | 5,336.18          |
| 721-72-00 Travel                     | 0.00            | 41.54            | 248.46          | 1,527.03        | 1,817.03          | 3,848.19         | -2,031.16         |
| 721-73-00 Insurance                  | 10,212.50       | 10,212.50        | 10,212.50       | 10,212.50       | 40,850.00         | 40,833.36        | 16.64             |
| 721-74-00 Advertising and Promo      | 969.60          | 1,360.25         | 0.00            | 2,919.50        | 5,249.35          | 9,200.00         | -3,950.65         |
| 721-74-01 Events                     | 68.59           | 0.00             | 0.00            | 0.00            | 68.59             | 775.00           | -706.41           |
| 721-75-00 Dues & Publications        | 25.00           | 125.25           | 3,446.89        | 371.64          | 3,968.78          | 9,666.64         | -5,697.86         |
| 721-76-00 Training & Education       | 0.00            | 0.00             | 30.00           | 1,667.85        | 1,697.85          | 17,971.92        | -16,274.07        |
| 721-76-01 Commis Travel/trainin      | 0.00            | 0.00             | 745.38          | 496.92          | 1,242.30          |                  |                   |
| 721-81-00 Utilities                  |                 |                  |                 |                 |                   |                  |                   |
| 721-81-01 Water                      | 0.00            | 4,385.80         | 0.00            | 2,884.96        | 7,270.76          | 10,951.77        | -3,681.01         |
| 721-81-02 Sewer                      | 2,377.07        | 2,956.96         | 3,133.50        | 3,055.14        | 11,522.67         | 11,840.59        | -317.92           |
| 721-81-03 Garbage                    | 0.00            | 0.00             | 1,094.56        | 1,094.52        | 2,189.08          | 4,600.00         | -2,410.92         |
| 721-81-04 KC Strmwtr Mngmnt Fee      | 0.00            | 9,625.00         | 0.00            | 0.00            | 9,625.00          | 8,855.00         | 770.00            |
| 721-81-00 Utilities - Other          | 1,088.13        | 1,089.73         | 0.00            | 0.00            | 2,177.86          |                  |                   |
| <b>Total 721-81-00 Utilities</b>     | <b>3,465.20</b> | <b>18,057.49</b> | <b>4,228.06</b> | <b>7,034.62</b> | <b>32,785.37</b>  | <b>36,247.36</b> | <b>-3,461.99</b>  |
| 721-82-00 Electricity                | 9,045.64        | 7,739.00         | 6,589.57        | 4,693.28        | 28,067.49         | 33,392.67        | -5,325.18         |
| 721-88-00 Telephone/Internet         | 1,426.89        | 1,531.21         | 1,471.22        | 1,470.79        | 5,900.11          | 5,212.95         | 687.16            |
| 721-90-00 Payroll Taxes              | 1,451.71        | 9,070.06         | 6,548.65        | 8,520.89        | 25,591.31         | 39,458.32        | -13,867.01        |
| 721-93-00 Excise & Prop Tax Exp      | 681.35          | 0.00             | 1,084.79        | -212.29         | 1,553.85          | 1,864.32         | -310.47           |
| 721-95-00 Office Ccard Fees          | 5,645.44        | 6,761.14         | 6,510.86        | 6,759.81        | 25,677.25         | 26,516.00        | -838.75           |
| 721-96-00 Miscellaneous              |                 |                  |                 |                 |                   |                  |                   |
| 721-96-01 Landscaping                | 201.64          | 447.23           | 219.66          | 3,712.10        | 4,580.63          | 3,079.17         | 1,501.46          |
| 721-96-03 Storage                    | 470.00          | 502.00           | 502.00          | 502.00          | 1,976.00          | 2,350.00         | -374.00           |
| <b>Total 721-96-00 Miscellaneous</b> | <b>671.64</b>   | <b>949.23</b>    | <b>721.66</b>   | <b>4,214.10</b> | <b>6,556.63</b>   | <b>5,429.17</b>  | <b>1,127.46</b>   |
| 721-97-00 Penalties and Fines        | 40.93           | 21.98            | 0.00            | 0.61            | 63.52             | 0.00             | 63.52             |
| 723-00-00 Repairs & Maint            | 4,209.04        | 1,566.33         | 3,123.14        | 5,760.82        | 14,659.33         | 32,000.00        | -17,340.67        |
| 723-10-00 Building Maintenance       | 94.05           | 4,608.01         | 27.01           | 746.82          | 5,475.89          |                  |                   |
| 724-00-01 Environmental Inspect      | 0.00            | 0.00             | 0.00            | 741.16          | 741.16            | 650.00           | 91.16             |
| 781-10-00 Commiss Comp               | 2,024.15        | 4,928.15         | 4,773.52        | 4,672.15        | 16,397.97         | 17,524.00        | -1,126.03         |
| 799-91-10 Intrst Exp-17 Rev Bnd      | 0.00            | 0.00             | 0.00            | 0.00            | 0.00              | 0.00             | 0.00              |
| 799-91-20 Interest Exp GO Bond       | 2,035.80        | 2,035.80         | 2,035.80        | 2,035.80        | 8,143.20          |                  |                   |

**PORT OF KINGSTON**  
**Profit & Loss YTD Budget vs. Actual by Month**  
January through April 2022

|                                 |                   |                   |                   |                   | TOTAL              |                    |                    |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
|                                 | Jan 22            | Feb 22            | Mar 22            | Apr 22            | YTD April<br>2022  | YTD Budget         | \$ Over<br>Budget  |
| 999 Over/Short                  | -3.57             | -1.32             | 1.69              | -8.01             | -11.21             |                    |                    |
| Bank Service Charges            | 73.59             | 126.23            | 70.95             | 86.23             | 357.00             | -73.49             | 430.49             |
| Legal                           |                   |                   |                   |                   |                    |                    |                    |
| 721-31-00 Chmelik Sitkin, Davis | 302.50            | 0.00              | 1,530.00          | 3,282.00          | 5,114.50           | 21,148.71          | -16,034.21         |
| Legal - Other                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00               | 336.28             | -336.28            |
| <b>Total Legal</b>              | <b>302.50</b>     | <b>0.00</b>       | <b>1,530.00</b>   | <b>3,282.00</b>   | <b>5,114.50</b>    | <b>21,484.99</b>   | <b>-16,370.49</b>  |
| Reconciliation Discrepancies    | 699.93            | 9.98              | 0.00              | 0.00              | 709.91             |                    |                    |
| <b>Total Expense</b>            | <b>152,418.99</b> | <b>198,015.83</b> | <b>166,339.47</b> | <b>179,791.14</b> | <b>696,565.43</b>  | <b>803,651.35</b>  | <b>-107,085.92</b> |
| <b>Net Ordinary Income</b>      | <b>28,567.33</b>  | <b>-6,081.94</b>  | <b>37,642.89</b>  | <b>100,919.33</b> | <b>161,047.61</b>  | <b>16,075.43</b>   | <b>144,972.18</b>  |
| <b>Other Income/Expense</b>     |                   |                   |                   |                   |                    |                    |                    |
| <b>Other Expense</b>            |                   |                   |                   |                   |                    |                    |                    |
| 727-00-00 Depreciation          | 41,144.12         | 41,350.98         | 41,266.56         | 41,540.93         | 165,302.59         | 173,761.40         | -8,458.81          |
| <b>Total Other Expense</b>      | <b>41,144.12</b>  | <b>41,350.98</b>  | <b>41,266.56</b>  | <b>41,540.93</b>  | <b>165,302.59</b>  | <b>173,761.40</b>  | <b>-8,458.81</b>   |
| <b>Net Other Income</b>         | <b>-41,144.12</b> | <b>-41,350.98</b> | <b>-41,266.56</b> | <b>-41,540.93</b> | <b>-165,302.59</b> | <b>-173,761.40</b> | <b>8,458.81</b>    |
| <b>Net Income</b>               | <b>-12,576.79</b> | <b>-47,432.92</b> | <b>-3,623.67</b>  | <b>59,378.40</b>  | <b>-4,254.98</b>   | <b>-157,685.97</b> | <b>153,430.99</b>  |

## PORT OF KINGSTON

## Balance Sheet

As of April 30, 2022

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|                                       | <u>Apr 30, 22</u>           |
|---------------------------------------|-----------------------------|
| <b>ASSETS</b>                         |                             |
| <b>Current Assets</b>                 |                             |
| Checking/Savings                      | 1,115,187.54                |
| Accounts Receivable                   | 468.26                      |
| Other Current Assets                  | 1,433,540.48                |
| <b>Total Current Assets</b>           | <u>2,549,196.28</u>         |
| <b>Fixed Assets</b>                   |                             |
| 170-00-00 Accum'ed Depreciation       | -6,230,744.57               |
| Building and Structures               | 8,161,784.99                |
| Construction in Progress              | 51,913.38                   |
| Land                                  | 2,318,027.88                |
| Machinery and Equipment               | 280,184.79                  |
| Other Improvements                    | 2,997,210.43                |
| <b>Total Fixed Assets</b>             | <u>7,578,376.90</u>         |
| Other Assets                          | 685,073.51                  |
| <b>TOTAL ASSETS</b>                   | <u><u>10,812,646.69</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                             |
| <b>Liabilities</b>                    |                             |
| Current Liabilities                   | 946,949.58                  |
| Long Term Liabilities                 | 2,032,968.88                |
| <b>Total Liabilities</b>              | <u>2,979,918.46</u>         |
| Equity                                | 7,832,728.23                |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>10,812,646.69</u></u> |

## PORT OF KINGSTON

## Profit &amp; Loss

April 2022

|                                       | Apr 22     |
|---------------------------------------|------------|
| <b>Ordinary Income/Expense</b>        |            |
| <b>Income</b>                         |            |
| 621-10-20 Moorage Base Rate           | 85,624.13  |
| 621-10-30 Moorage Cover Premium       | 8,229.00   |
| 621-12-00 Kayak                       | 713.46     |
| 621-15-00 Moorage-Transient           | 14,128.02  |
| 621-16-00 Reservation Fees            | 520.00     |
| 621-22-22 Moorage - Seasonal          | 8,007.27   |
| 621-82-00 Electricity-Permanent       | 4,348.69   |
| 621-82-05 Electricity-Transient       | 212.96     |
| 621-82-10 Electricity Lessees         | 2,446.85   |
| 622-91-00 Deposits Forfeited          | -2,615.78  |
| 625-20-02 Hill House Lease            | 1,772.42   |
| 625-20-03 Yacht Club Land Lease       | 1,312.63   |
| 625-20-04 Aviator Land Lease          | 402.29     |
| 625-20-08 WSDOT Land Lease            | 18,101.24  |
| 625-20-09 Reader Board                | 350.00     |
| 625-20-10 Kitsap Transit              | 1,926.02   |
| 625-22-01 Liveaboard                  | 3,200.00   |
| 626-40-00 Unleaded fuel sold          | 13,412.71  |
| 626-45-00 Diesel fuel sold            | 13,974.00  |
| 629-00-00 Misc Income w/o tax         | 386.56     |
| 629-10-00 Misc Income w/tax           | 20.00      |
| 629-11-00 Retail Non Taxed            | 72.50      |
| 629-11-01 Retail Taxed                | 5.00       |
| 699-10-00 Interest Income             | 465.48     |
| 699-20-00 Property Tax Receipts       | 84,089.24  |
| 699-22-00 Leasehold Excise Tax        | 0.00       |
| 699-90-00 Service Chg Revenue         | 1,932.00   |
| <b>Parking</b>                        |            |
| 625-20-01 Parking                     | 31,737.98  |
| 625-20-02 Parking Tickets             | 25.00      |
| 625-21-01 Leased Parking              | 5,996.04   |
| <b>Total Parking</b>                  | 37,759.02  |
| <b>Total Income</b>                   | 300,795.71 |
| <b>Cost of Goods Sold</b>             |            |
| 626-10-10 Retail Expense              | 196.09     |
| 626-40-10 Fuel Purchased              |            |
| Diesel fuel purchased                 | 10,119.89  |
| Unleaded fuel purchased               | 9,512.42   |
| <b>Total 626-40-10 Fuel Purchased</b> | 19,632.31  |
| 626-40-30 Fuel Credit Card Fees       | 256.84     |
| <b>Total COGS</b>                     | 20,085.24  |
| <b>Gross Profit</b>                   | 280,710.47 |
| <b>Expense</b>                        |            |
| 721-10-00 Salaries and Wages          | 74,748.06  |

## PORT OF KINGSTON

## Profit &amp; Loss

April 2022

|                                      | <u>Apr 22</u>     |
|--------------------------------------|-------------------|
| 721-20-00 Employee Medical           | 23,622.04         |
| 721-22-00 Pension Expense            | 7,284.40          |
| 721-35-00 Consulting Fees            | 2,892.00          |
| 721-40-00 Operating Supplies         | 0.00              |
| 721-41-00 Office Supplies            | 1,187.14          |
| 721-41-01 Computer Expenses          | 2,695.28          |
| 721-50-00 Equipment Rental           | 368.00            |
| 721-72-00 Travel                     | 1,527.03          |
| 721-73-00 Insurance                  | 10,212.50         |
| 721-74-00 Advertising and Promo      | 2,919.50          |
| 721-75-00 Dues & Publications        | 371.64            |
| 721-76-00 Training & Education       | 1,667.85          |
| 721-76-01 Commis Travel/trainin      | 496.92            |
| 721-81-00 Utilities                  |                   |
| 721-81-01 Water                      | 2,884.96          |
| 721-81-02 Sewer                      | 3,055.14          |
| 721-81-03 Garbage                    | 1,094.52          |
| <b>Total 721-81-00 Utilities</b>     | <b>7,034.62</b>   |
| 721-82-00 Electricity                | 4,693.28          |
| 721-88-00 Telephone/Internet         | 1,470.79          |
| 721-90-00 Payroll Taxes              | 8,520.89          |
| 721-93-00 Excise & Prop Tax Exp      | -212.29           |
| 721-95-00 Office Ccard Fees          | 6,759.81          |
| 721-96-00 Miscellaneous              |                   |
| 721-96-01 Landscaping                | 3,712.10          |
| 721-96-03 Storage                    | 502.00            |
| <b>Total 721-96-00 Miscellaneous</b> | <b>4,214.10</b>   |
| 721-97-00 Penalties and Fines        | 0.61              |
| 723-00-00 Repairs & Maint            | 5,760.82          |
| 723-10-00 Building Maintenance       | 746.82            |
| 724-00-01 Environmental Inspect      | 741.16            |
| 781-10-00 Commiss Comp               | 4,672.15          |
| 799-91-20 Interest Exp GO Bond       | 2,035.80          |
| 999 Over/Short                       | -8.01             |
| Bank Service Charges                 | 86.23             |
| Legal                                |                   |
| 721-31-00 Chmelik Sitkin, Davis      | 3,282.00          |
| <b>Total Legal</b>                   | <b>3,282.00</b>   |
| <b>Total Expense</b>                 | <b>179,791.14</b> |
| <b>Net Ordinary Income</b>           | <b>100,919.33</b> |
| <b>Other Income/Expense</b>          |                   |
| <b>Other Expense</b>                 |                   |
| 727-00-00 Depreciation               | 41,540.93         |
| <b>Total Other Expense</b>           | <b>41,540.93</b>  |
| <b>Net Other Income</b>              | <b>-41,540.93</b> |
| <b>Net Income</b>                    | <b>59,378.40</b>  |

**PORT OF KINGSTON**  
**Profit & Loss**  
 January through April 2022

|   | Jan - Apr 22 |
|---|--------------|
| <b>Ordinary Income/Expense</b>            |              |
| <b>Income</b>                             |              |
| 621-10-20 Moorage Base Rate               | 343,696.12   |
| 621-10-30 Moorage Cover Premium           | 32,883.20    |
| 621-12-00 Kayak                           | 3,039.96     |
| 621-15-00 Moorage-Transient               | 38,076.93    |
| 621-16-00 Reservation Fees                | 4,602.00     |
| 621-22-22 Moorage - Seasonal              | 35,001.69    |
| 621-82-00 Electricity-Permanent           | 20,471.00    |
| 621-82-05 Electricity-Transient           | 1,247.05     |
| 621-82-10 Electricity Lessees             | 7,040.84     |
| 621-89-00 Laundry Income                  | 1,092.00     |
| 622-91-00 Deposits Forfeited              | -2,615.78    |
| 625-20-02 Hill House Lease                | 7,089.68     |
| 625-20-03 Yacht Club Land Lease           | 5,250.52     |
| 625-20-04 Aviator Land Lease              | 1,609.16     |
| 625-20-08 WSDOT Land Lease                | 72,404.96    |
| 625-20-09 Reader Board                    | 2,200.00     |
| 625-20-10 Kitsap Transit                  | 7,704.08     |
| 625-22-01 Liveaboard                      | 13,373.40    |
| 626-40-00 Unleaded fuel sold              | 40,542.68    |
| 626-45-00 Diesel fuel sold                | 43,082.43    |
| 629-00-00 Misc Income w/o tax             | 1,696.24     |
| 629-10-00 Misc Income w/tax               | 20.00        |
| 629-11-00 Retail Non Taxed                | 240.00       |
| 629-11-01 Retail Taxed                    | 10.99        |
| 699-10-00 Interest Income                 | 1,472.79     |
| 699-20-00 Property Tax Receipts           | 103,855.40   |
| 699-22-00 Leasehold Excise Tax            | 688.91       |
| 699-90-00 Service Chg Revenue             | 10,833.74    |
| <b>Parking</b>                            |              |
| 625-20-01 Parking                         | 99,621.73    |
| 625-20-02 Parking Tickets                 | 425.00       |
| 625-20-03 Commuter Park Tenant            | 229.73       |
| 625-21-01 Leased Parking                  | 22,863.35    |
| <b>Total Parking</b>                      | 123,139.81   |
| <b>Total Income</b>                       | 919,749.80   |
| <b>Cost of Goods Sold</b>                 |              |
| 626-10-10 Retail Expense                  | 539.76       |
| 626-40-10 Fuel Purchased                  |              |
| Diesel fuel purchased                     | 31,231.09    |
| Unleaded fuel purchased                   | 29,517.10    |
| <b>Total 626-40-10 Fuel Purchased</b>     | 60,748.19    |
| 626-40-30 Fuel Credit Card Fees           | 844.32       |
| <b>Cost of Goods Sold</b>                 | 4.49         |
| <b>Total COGS</b>                         | 62,136.76    |
| <b>Gross Profit</b>                       | 857,613.04   |
| <b>Expense</b>                            |              |
| 721-10-00 Salaries and Wages              |              |
| 721-12-15 Covid-19 Leave                  | 970.80       |
| 721-10-00 Salaries and Wages - Other      | 284,278.41   |
| <b>Total 721-10-00 Salaries and Wages</b> | 285,249.21   |

**PORT OF KINGSTON**  
**Profit & Loss**  
 January through April 2022

|                                      | Jan - Apr 22       |
|--------------------------------------|--------------------|
| 721-20-00 Employee Medical           | 103,681.77         |
| 721-22-00 Pension Expense            | 27,292.66          |
| 721-33-00 Accounting                 | 990.00             |
| 721-35-00 Consulting Fees            | 15,800.50          |
| 721-40-00 Operating Supplies         | 3,579.25           |
| 721-41-00 Office Supplies            | 6,401.48           |
| 721-41-01 Computer Expenses          | 12,348.63          |
| 721-42-00 Parking Lot Expense        | 547.29             |
| 721-50-00 Equipment Rental           | 7,997.46           |
| 721-72-00 Travel                     | 1,817.03           |
| 721-73-00 Insurance                  | 40,850.00          |
| 721-74-00 Advertising and Promo      | 5,249.35           |
| 721-74-01 Events                     | 68.59              |
| 721-75-00 Dues & Publications        | 3,968.78           |
| 721-76-00 Training & Education       | 1,697.85           |
| 721-76-01 Commis Travel/trainin      | 1,242.30           |
| 721-81-00 Utilities                  |                    |
| 721-81-01 Water                      | 7,270.76           |
| 721-81-02 Sewer                      | 11,522.67          |
| 721-81-03 Garbage                    | 2,189.08           |
| 721-81-04 KC Strmwtr Mngmnt Fee      | 9,625.00           |
| 721-81-00 Utilities - Other          | 2,177.86           |
| <b>Total 721-81-00 Utilities</b>     | <b>32,785.37</b>   |
| 721-82-00 Electricity                | 28,067.49          |
| 721-88-00 Telephone/Internet         | 5,900.11           |
| 721-90-00 Payroll Taxes              | 25,591.31          |
| 721-93-00 Excise & Prop Tax Exp      | 1,553.85           |
| 721-95-00 Office Ccard Fees          | 25,677.25          |
| 721-96-00 Miscellaneous              |                    |
| 721-96-01 Landscaping                | 4,580.63           |
| 721-96-03 Storage                    | 1,976.00           |
| <b>Total 721-96-00 Miscellaneous</b> | <b>6,556.63</b>    |
| 721-97-00 Penalties and Fines        | 63.52              |
| 723-00-00 Repairs & Maint            | 14,659.33          |
| 723-10-00 Building Maintenance       | 5,475.89           |
| 724-00-01 Environmental Inspect      | 741.16             |
| 781-10-00 Commiss Comp               | 16,397.97          |
| 799-91-20 Interest Exp GO Bond       | 8,143.20           |
| 999 Over/Short                       | -11.21             |
| Bank Service Charges                 | 357.00             |
| Legal                                |                    |
| 721-31-00 Chmelik Sitkin, Davis      | 5,114.50           |
| <b>Total Legal</b>                   | <b>5,114.50</b>    |
| <b>Reconciliation Discrepancies</b>  | <b>709.91</b>      |
| <b>Total Expense</b>                 | <b>696,565.43</b>  |
| <b>Net Ordinary Income</b>           | <b>161,047.61</b>  |
| <b>Other Income/Expense</b>          |                    |
| <b>Other Expense</b>                 |                    |
| 727-00-00 Depreciation               | 165,302.59         |
| <b>Total Other Expense</b>           | <b>165,302.59</b>  |
| <b>Net Other Income</b>              | <b>-165,302.59</b> |
| <b>Net Income</b>                    | <b>-4,254.98</b>   |