

THE PORT DISTRICT OF SOUTH WHIDBEY ISLAND

REGULAR MEETING

Held at Freeland Library Meeting Room, 5495 Harbor Avenue, Freeland WA 98249

With virtual access via Zoom Meeting Service

Tuesday, July 14, 2026 at 4:00 p.m.

AGENDA

Join Zoom Meeting

<https://us02web.zoom.us/j/84592196378>

Meeting ID: 845 9219 6378

One tap mobile

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Dial by your location

• +1 253 215 8782 US (Tacoma)

• +1 253 205 0468 US

Meeting ID: 845 9219 6378

Find your local number: <https://us02web.zoom.us/j/84592196378>

WORKSHOP (3:45 PM – 4:00 PM): Commission review of vouchers and recent correspondence

REGULAR MEETING CALL TO ORDER and PLEDGE OF ALLEGIANCE (4:00pm)

COMMISSIONER ACTIONS

Consent Agenda:

- Approval of Minutes from the Special Meeting of June 9, 2026
- Approval of June Vouchers in the amount of \$ 182,888.24
- Contract with Branch Business Services

PUBLIC COMMENT – *This is time set aside for members of the public to speak to the Board regarding **any** subjects of concern/interest, **including items on the agenda**. The Board will take all information under advisement but generally will not take any action unless it is emergent in nature. To ensure your comments are recorded, please state your name and city of residence. Please limit comments to 5 minutes.*

Sno-Isle Library Levy Information- Betsy Arened

Efomative Options partnership presentation

Financial Update

- May 2026 Financial Statement
- June Purchase and Payables
- June Profit & Loss
- 2026 Financial Forecast

EXECUTIVE DIRECTOR REPORT

- **Clinton Community Council presentation**
- **RCEDF Funding contract with the County for Possession ramp**
- **Presentation to CERB Board on the 16th in Olympia for fairgrounds 3-phase power**
- **Out to bid for the emergency repair of Possession Beach ramp**
- **Filing all paperwork with the County Election office for Levy Lift this week**
- **Tim Callison has stepped up as the Port's Levy Pro committee chair**
- **Fair Booth Schedule**
- **Harbor Hopper Update**

Operations

- Operations Report

Fairgrounds

- Fairgrounds Report

South Whidbey Harbor

- Harbormaster Report

ACTIVITIES/INVOLVEMENT REPORTS

Gordon: Council of Governments (COG), Island Regional Transportation Planning Organization (IRTPO) and Clinton Community Council (CCC)

Ng: Washington Public Ports Association (WPPA), WPPA Executive Committee, and Port-wide Marketing & Promotion Committee (M&P)

Easton: Marine Resources Committee (MRC), WPPA Legislative Committee, and City of Langley Council Meetings

UNFINISHED BUSINESS

NEW BUSINESS

ADJOURNMENT

PORT DISTRICT OF SOUTH WHIDBEY ISLAND

Minutes of the Special Meeting

June 9, 2026

Held in Clinton, Washington
and online via Zoom Meeting Service

Commissioners Present: Greg Easton (Langley) and Curt Gordon (Clinton), Jack Ng (Freeland)

Port Staff Present: Jim Pivarnik (Executive Director), Christian Tomisser (Operations Manager)

MEETING CALL TO ORDER: Following a Workshop from 3:45 p.m. to 4:00 p.m. for informal Commission review and discussion of vouchers and recent correspondence, the Regular Meeting of the Port District of South Whidbey Island's Board of Commissioners was convened on Tuesday, June 9, 2026, in person at the meeting room of the Freeland Library at 5495 Harbor Avenue in Freeland, Washington and online via Zoom Meeting Service. Commissioner Greg Easton (President) called the Regular Meeting to order at 4:00 p.m., followed by the Pledge of Allegiance.

COMMISSIONER ACTIONS

Consent Agenda:

Approval of Current Vouchers: Vouchers audited and certified by the Auditing Officer as required by RCW 42.24.080 and those expense reimbursement claims certified as required by RCW 42.24.090 have been recorded on a listing which has been made available to the Board and have been presented to the Board for review.

- Approval of Minutes from the Regular Meeting of May 12, 2026
- Approval of May vouchers in the amount of \$84,323

ACTION

Motion made by Gordon and seconded by Ng to approve the Consent Agenda including the authorization and acceptance of May Vouchers as signed today in the amount of \$84,323. Motion passed unanimously.

Financial Update Executive Director Pivarnik reported the Port received approximately \$383,708 in operating, tax, and capital revenue and incurred approximately \$100,103 in operating and capital expenses during April 2026. Ending cash balance as of 04/30/26 was \$722,227, consisting of \$527,499 in the General Fund and \$194,727 in the Bond Fund.

Director Pivarnik provided the following documents for the Commission review

- April 2026 Financial Statement
- May Purchase and Payables
- April Profit & Loss
- 2026 Financial Forecast

EXECUTIVE DIRECTOR REPORT

- High Speed EV Chargers

Director Pivarnik reported that Eformative Solutions in partnership with the Port were successful in receiving a \$1.5 million dollar grant from the Department of Commerce to install 8 high speed EV chargers on Port properties. Four of these chargers would be placed at our Humphrey Street Parking lot

and Four at the Fairgrounds. The teams are meeting in the next few weeks to determine the exact location of the chargers on each property.

- Capital facilities Update

Director Pivarnik wanted to update the Commission on a Capital Facilities Plan update and share a few slides that represent future capital investment that the Port will be needing to make in the next 6 years. He outlined capital needs of approximately \$19 million dollars spread over the next six years. Much of this could be covered with grants but the Port would need to provide matching funds to receive these grants. Because grants are more competitive, larger matching money contributions help with successful awards. This is one of the prime reasons that a Levy lid should be considered at this time.

- Levy Lift Discussion

The Commission discussed the need for a Levy lift in order to complete some of the projects that were outlined in our comprehensive and strategic plans. With facilities aging, repairs and renovations are needed to preserve these assets, many of them over 90 years old. Grant monies are readily available, but most require 25% matching funds in order to qualify for them. A Levy Lift could help with providing these matching funds. The Commission also acknowledged that the timing was not the best but after considering a levy lift for the last five years “it’s never a good time”.

*PUBLIC COMMENT – This is time is set aside for members of the public to speak to the Board regarding any subjects of concern/interest, **including items on the agenda**. The Board will take all information under advisement, but generally will not take any action unless it is emergent in nature. To ensure your comments are recorded, please state your name and city of residence. Please limit comments to 5 minutes.*

Gwendy Gabelein spoke to the proposed levy lift and acknowledged the need but thought that the timing for it was not right.

Tim Dale commented on the state of the boat ramps and that during this time of year more frequent cleaning is needed. Director Pivarnik stated that the backhoe not presently functioning and that we will be trying to do a better job in the future.

Mike Gallion stated that he would like more information on the proposed Micro-Grid Study and how it would affect the historic character of the fairgrounds.

ACTION

Resolution 26-06

After Commission discussion, Commissioner Ng made a motion to put resolution 26-06 on the ballot for the November election. Seconded by Commissioner Gordon, motion passed unanimously. The motion authorized Director Pivarnik to prepare the County paperwork for filing in early August.

Capital Equipment Purchase

Director Pivarnik and Operations Manager Tomisser reported that the backhoe that was used for many years had finally come to the point that repairing it would cost more than it was worth. It had served the Port well, but it was time to replace it. Manager Tomisser recommended purchasing a skid steer with a trailer so that the machine could be used at all locations instead of another backhoe. Discussions ensued as to buying used or new, but the Commission agreed new, with a warranty would be the best investment.

ACTION

Motion made by Commissioner Ng to purchase a new skid steer and trailer with an amount not to exceed \$100,000 from the Port Capital Bond Fund. Seconded by Commissioner Gordon.

Motion passed unanimously.

Operations

Christian Tomisser reported that the bathroom renovation at the fairgrounds is on schedule and will be complete by the Fair. All preparations for the Harbor Hopper are complete for the first trips.

Fairgrounds

Fairgrounds Manager David Stern reported that the Fairgrounds has been busy in May with the annual Yacht Club Party and High School Prom. Also, several horse shows were on site in May. Everything is getting ready for Fair in July.

South Whidbey Harbor

The Harbor is experiencing an uptick in reservations and day stops as the season begins

ACTIVITIES/INVOLVEMENT REPORTS

Gordon: Council of Governments (COG), Island Regional Transportation Planning Organization Assistant director John Vezina of Washington State Ferries talked about the aging fleet. Three new boats will simply replace the existing aging ferries. And there really is no back up plan at this time. (IRTPO): Director Pivarnik and I are working with the IRTPO on a funding plan to get back a million dollars that was removed from the Passenger Ferry allocated budget.

Ng: WPPA: Attended Port Spring Meeting Interesting how many different ports like Edmonds and Port Angeles are looking for passenger ferries and want to participate in a program that would connect ports. Great presentation on timber talking about timber resources and that at times it is cheaper to buy from Canada than to cut timber here in Washington.

M&P: Social media and marketing promotion is showing strong engagement.

Easton: Marine Resources Committee (MRC) Derelict vessel program is offering a boat turn in event and is looking for locations but the Langley Harbor has very limited upland facilities.

WPPA Legislative Committee: Looking to get started again during next legislative session.

City of Langley Council Meetings: Talked about passenger ferry parking and also about comments urging businesses to expand hours to serve some of the visitors coming on the Harbor Hopper.

Commissioner Gordon asked Director Pivarnik to address if any progress was made with workforce housing. Director Pivarnik stated that he needs to continue a discussion with Island County Commissioners to see if the RCEDF funds that were granted to the Port to pursue workforce housing over the concessions stands could be moved to another location on the fairgrounds. The grant was very specific as to where housing could be studied and it was deemed that over the concession stands was not feasible. That work is continuing. In addition, it is important for the city to complete their part of the use table to overlay the fairgrounds to permit housing. Director Pivarnik will continue to try to move that process forward.

UNFINISHED BUSINESS: None

ADJOURNMENT: Without any further action, the Meeting was adjourned at 5:40 p.m.

Approved:

Minutes prepared and submitted by:

Commissioner Jack Ng, Freeland

Jim Pivarnik, Executive Director

Commissioner Greg Easton, Langley

Commissioner Curt Gordon, Clinton

Public Disclosure Statement: The foregoing Meeting Minutes, all supporting documents presented are available at the Port of South Whidbey, 1804 Scott Rd., Suite 303, Freeland WA 98249.

Branch Business Services, Inc.

404 S Main St, Coupeville, WA 98239

Ph# 360-678-7543 / Fax# 360-678-4452

June 9th, 2026

Board of Commissioners
Port of South Whidbey
PO Box 872
Freeland, WA 98249

Dear Board of Commissioners:

Thank you for the opportunity to provide services to the Port of South Whidbey. The following is a list of services that we will perform for you effective 07/01/2026 to 06/30/2027.

Accounting Services:

- Prepare vouchers for the district, based on the bills we receive, including monthly and quarterly payroll reports, and excise tax reports.
- Prepare annual W-2's and 1099's.
- Prepare monthly financial statements for the district.
- Act as district auditing officer and investment officer.
- Prepare monthly rent invoices and calculate CPI rent adjustments annually.
- Receive and record deposit funds of the district including various locations such as the Harbor Masters report funds. Each location is to report activity and provide the back up within the first two days after each month has ended.
- Reconcile funds received and disbursed with the Island County Treasurer's office.
- Prepare annual report for State Auditor
- Coordinate the district's audit with the state auditor's office and be available for the audit at the request of the State Auditor.
- Accounting for State and Federal grant programs.
- Attend district meetings via virtual attendance.
- Filing of Port records and correspondence, process requests for public records regarding financial inquiries.
- Use of our computers, computer accounting programs, word processing and billing.
- Other miscellaneous accounting services as deemed necessary.
- Train backup coverage for Payroll, Receivables, and Payables

I am proposing that, effective July 1, 2026, our fees for the above services will be at a rate of \$5,000.00 per month through June 30th, 2027.

Branch Business Services, Inc. will provide the QuickBooks Accounting program as part of their services.

Additional Fees are as follows:

1. Payroll subscription fee of \$200.00 per year.
2. Postage and envelopes.
3. Office Supplies specific projects above normal accounting practices.
4. Mileage reimbursement. (meetings and payroll delivery if necessary)

Our engagement cannot be relied upon to disclose errors, fraudulent financial reporting, and misappropriation of assets, or illegal acts that may have occurred. However, we will inform the appropriate level of management and The Port of South Whidbey Board of Commissioners of any material errors and of any evidence or information that comes to our attention during the performance of our engagement that fraud may have occurred. We will also report to the appropriate level of management and The Port of South Whidbey Board of Commissioners any evidence or information that comes to our attention regarding illegal acts that may have occurred unless they are clearly inconsequential. By your signature below, you understand and agree that you are responsible for preventing and detecting fraud.

It is our policy to keep electronic files related to this engagement for seven years. However, Branch business Services Inc does not keep any original records at location for any longer than the past year and upon the completion of the annual audit will deliver the records to the Port of South Whidbey's office. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Either party may terminate this engagement agreement at any time upon presentation of no less than 60 days' notice given to the other party.

Please indicate your acceptance of the above understanding by signing below. A copy is enclosed for your records. If your needs change during the year, the nature of our services can be adjusted appropriately. Likewise, if you have special projects with which we can assist, please let us know.

Please call me if you have any questions, or if any clarifications need to be made to this agreement. I look forward to working with you.

Sincerely,

Dawn L Wilson
Owner/Operator

Accepted by: _____
Commissioner Greg Easton, President

Date: _____

Attested to by: _____
Jim Pivarnik, Executive Director Date

ELECTRIC VEHICLE CHARGING STATIONS SITE HOST LICENSE AGREEMENT

This **ELECTRIC VEHICLE CHARGING STATIONS SITE HOST LICENSE AGREEMENT** (this “**Agreement**”), is entered into as of July 7, 2026 (the “**Effective Date**”), by and between Licensee eFormative Options, LLC, a Washington limited liability company (“**eFormative**”) and the Port of South Whidbey, with its primary place of business as Port of South Whidbey, P.O. Box 872, Freeland, WA 98249, under the direction of Jim Pivarnik, Executive Director (“**Host**”).

WHEREAS:

A. eFormative provides project development, business feasibility, market analysis, and strategic planning to initiate and form new programs and ventures specializing in microgrid and distributed energy solutions. eFormative’s partner and contractor ElectricFish is engaged in manufacturing, operating, managing, and servicing battery-integrated electric vehicle charging equipment (“**EV Chargers**”); and

B. Host is the owner of the properties (the “**Sites**”) located at:

Whidbey Island Fairgrounds and Events Center, 819 Camano Ave, Langley, WA 98260
Clinton Ferry Park & Ride, 6491 Humphrey Rd, Clinton, WA 98236

C. eFormative desires to obtain, and Host desires to grant to eFormative an exclusive license to utilize the Sites, subject to and upon the terms and conditions set forth herein.

D. Host and eFormative desire to deploy, install, and operate Solar electric systems and ElectricFish battery energy storage systems (BESS) and EV Chargers described above (the “**EV Chargers**”) at the Sites on the terms and conditions set forth in this Agreement, with eFormative operating the Hosted Solar+BESS+EV Chargers for at least five (5) years, installed by June 30, 2028, upon execution of a multi-year full operating agreement providing additional details including signage, on-site relocation, installation, operation and maintenance, service and repairs, regulatory compliance, training, public statements and advertising, representations and warranties, covenants, property rights, future transfers, insurance, indemnity, limitations of liability, general limitations, disclaimers, confidential information, and force majeure.

NOW, THEREFORE, in consideration of the mutual agreements set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. License: Site Host hereby grants to eFormative exclusive license for the Property on the terms set forth herein (the “**License**”) to install, operate, and maintain four (4) BESS+EV Hosted Charging Stations (8 ports) at Host's property located at Sites for at least 5 years (60 months).

2. TERM OF AGREEMENT: The term of this Site Host License Agreement commences on the Effective Date and terminates at 11:59 p.m. PST on December 31, 2033; provided that Site Host may terminate this Agreement prior to such date in the following circumstances: (i) upon any final determination by the State of Washington that the development will not be allocated grant funding or (ii) upon any final determination by third party investors that private financing will not be allocated to the development. The full term shall commence on the date the EV Chargers become operational (“**Commercial Operation Date**”) and shall continue for an initial period of 60 months. Host grants eFormative and its contractors, including ElectricFish and installer A&R Solar, the right to use such additional portions of the property as are reasonably necessary for: ingress and egress, utility access, installation and maintenance activities, and public EV driver use (collectively, the “**Ancillary Space**”).

3. ACCESS: The EV Chargers shall be publicly accessible 24 hours per day, 7 days per week. Host shall not charge EV drivers any additional convenience, parking, or access fees related to use of the chargers.

4. License PROVISIONS: The initial term of the License is five (5) years from the Initial License Date, with two (2) Five (5) year extensions and grace periods of three (3) months following each License term for eFormative to remove the EV Chargers and return the Licensed property to its original state. eFormative, through its authorized third-party partner ElectricFish, shall pay Host License fees equal to: Twenty (20) % of Net Charging Revenues. "Net Charging Revenues" means charging revenues after electricity costs,¹ network fees, transaction fees, routine operating and maintenance expenses, monthly Service Fees to be specified in the full License Agreement, and sales tax. If, during any given month, the Expenses for EV Chargers are in excess of the Gross Revenues for such chargers, excess Expenses will be (i) deducted from the Gross Revenues for other chargers subject to this Agreement and/or (ii) rolled over and deducted from Gross Revenues for following month(s). The Service Fee, if uncollected due to insufficient Gross Revenues, shall be specifically included in this rollover and carried over to the following month(s) until fully recovered. The License shall be in the standard form of License generally used by Site Host with such modifications as required by Site Host in its sole discretion.

5. PAYMENT TERMS: Upon EV Chargers' commissioning, License fees shall be paid by eFormative within 30 days of the end of each month. Any fees for an initial partial month of operation of chargers shall be aggregated and paid with the License fee for the first full month of operation. eFormative will also provide Host with a written summary of the Gross Revenues and Chargers Expenses for each calendar month.

6. EV CHARGER OWNERSHIP: eFormative has a license to co-operate the EV Chargers which are developed and owned by authorized third-party partner ElectricFish. Site Host agrees and acknowledges that ElectricFish shall at all times retain sole and exclusive ownership of, and all rights, title and interest in and to, (i) the EV Chargers, including all associated hardware, software, and intellectual property and trade secrets rights therein, (ii) all Ancillary Materials, and (iii) all records, files, usage information, and/or data collected or produced by or relating to the EV Chargers. The Hosted Solar+BESS+EV Chargers shall remain personal property of eFormative regardless of how they may be attached or secured to the Site. All data and usage information generated by the EV Chargers, including charging session data, driver analytics, and network performance data, shall be the exclusive property of ElectricFish and eFormative.

7. EV CHARGER OWNER RESPONSIBILITIES: Together with ElectricFish, eFormative shall be responsible for: Permitting, Installation, Interconnection, and Commissioning; Operation, Monitoring, and Maintenance of the EV Chargers; Electricity costs (either directly or via deduction from charging revenues); Compliance with the Washington State Department of Commerce requirements and applicable laws; Signage, striping, and charger branding; Repair and replacement of equipment.

8. SITE HOST OBLIGATIONS: Site Host shall maintain the Licensed Space and Ancillary Space in a clean, safe, and orderly condition consistent with the rest of the property. If Host fails to meet this obligation, eFormative, ElectricFish, or a Contractor may (after notice) perform such work and deduct reasonable costs from Net Revenues.

¹ ElectricFish may, at its discretion and cost, install a separate utility meter, in which case ElectricFish shall be responsible for all electricity costs. Otherwise, the consumption of electrical power is reported and measured through third party electrical meters installed at ElectricFish input source.

9. EXCLUSIVITY: If at any time during any License Term hereunder, Host decides to install or implement (or to allow the installation or implementation of) any additional EV chargers with respect to the Site, eFormative shall have the exclusive right to provide such additional EV chargers on the terms set forth in this Agreement. Host shall provide eFormative with written notice of any such decision to install additional EV chargers. Upon receipt of such written notice, eFormative shall have no less than 30 days to notify Host, in writing, of its exercise of rights hereunder, in which case the new EV chargers shall be added to the Agreement as Hosted EV Chargers, the new locations shall be added to the list of the Licensed Spaces, and the then-current terms and conditions of this Agreement shall apply to such new Licenses. This exclusivity right shall not apply to EV charger installations outside of the control of Host.

10. TERMINATION: This Agreement is expressly contingent upon eFormative receiving funding for the Sites under the applicable state program. If eFormative does not receive full funding for the Sites, this Agreement can be terminated with no obligation or liability to either Party.

11. RENEWAL: eFormative may change the amount or calculation of the License Fee effective upon the renewal of any License by providing Host with at least 90 days advance written notice. By renewing the License for such renewal term, Host accepts and agrees to the changed License Fee.

12. NOTICES: All notices, requests, consents, claims, demands, waivers and similar communications under this Agreement must be in writing addressed to the party at the address set forth below, or in either case, to such other address as may be designated in writing by a party to the other. All Notices will be deemed to have been duly given (a) when receipt is confirmed, if personally delivered or sending by email; (b) the business day after it is sent, if sent for next day delivery by recognized overnight delivery service; or (c) three business days after being sent, if sent by certified or registered mail, return receipt requested. Unless changed in accordance with this section, the addresses for notices given pursuant hereto shall be as follows:

If to Site Host: Port South Whidbey, Attn: Jim Pivarnik
P.O. Box 872, Freeland, WA 98249
Phone: 360-331-5494
Email: execdir@portofsouthwhidbey.com

If to Licensee: eFormative Options, LLC, Attn:
Heather Rhoads, 3030 Hanna Ct NE, Lacey, WA 98516
206-755-2064, heather@eformativeoptions.com

With copy to: ElectricFish Energy, Inc., Attn: Vince
Wong, 955 Terminal Way, San Carlos, CA 94070
917-435-3798, vince@electricfish.co

13. GOVERNING LAW: This Agreement, and any disputes arising out of or related hereto, shall be governed exclusively by the internal laws of the State of Washington, without regard to its conflicts of laws rules. The sole and exclusive venue for resolution of all disputes arising out of or under this Agreement shall be Thurston County, Washington.

14. RELATIONSHIP OF PARTIES: The parties are independent businesses. This Agreement does not create a partnership, franchise, joint venture, agency, fiduciary or employment relationship between the parties. Neither party shall have authority to enter into contracts, incur obligations or make other commitments on behalf of the other party.

15. ENTIRE AGREEMENT: This Agreement is the complete agreement between the parties relating to the subject matter hereof, and supersedes all prior and contemporaneous agreements, proposals or representations, written or oral, concerning such subject matter. Except as provided herein, there are no representations, warranties, undertakings, promises, inducements or agreements whether direct, indirect,

collateral, express or implied made by either party to the other. The headings used in this Agreement are for reference only and do not define, limit, or otherwise affect the meaning of any provisions hereof. This Agreement is binding on and inures to the benefit of the parties and their respective heirs, successors and permitted assigns. This Agreement may be executed via facsimile or electronic transmission and in multiple counterparts, each of which shall be deemed to be an original, but all of which shall constitute the same agreement.

16. SEVERABILITY: If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement shall remain in effect.

IN WITNESS WHEREOF, the Parties hereto have each caused this Agreement to be executed effective as of the Effective Date.

SITE HOST: Port of South Whidbey

Licensee: EFORMATIVE OPTIONS

By: _____
Name:
Title:
Date:

By:  _____
Name: Heather Rhoads
Title: CEO
Date: 7/7/2026

PORT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS
ARISING FROM CASH TRANSACTIONS
MAY 2026

July 1,2026



1804 Scott Road, Suite 303 • P.O. Box 872
Freeland, WA 98249
Phone: 360-331-5494 Fax: 360-331-5414
www.portofsouthwhidbey.com

Board of Commissioners
Port of South Whidbey Island
1804 Scott Rd., Suite 303
P.O. Box 872
Freeland, WA 98249

Port staff has compiled the accompanying Statements of Receipts and Disbursements versus Budget arising from Cash Transactions of the General Fund and the Bond Fund, all funds combined, of the Port District of South Whidbey Island as of May 31, 2026, and the accompanying supplementary information, statements of receipts and disbursements for the General Fund and Bond Fund, LTGO Bonds, Administrative and Capital, Bush Point, Clinton Beach, Whidbey Island Fairgrounds & Events Center, Humphrey Road Parking Lot, Possession Beach Waterfront Park and South Whidbey Harbor in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. The Port District uses the Budgeting, Accounting, and Reporting System for Unclassified Port Districts in the State of Washington.

The financial statements have been prepared on the basis of accounting prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplementary schedules, information which is the representation of the Board of Commissioners. A certified public accountant has not audited or reviewed the accompanying financial statements.

Jim Pivarnik
Executive Director
Port District of South Whidbey Island

June 30, 2026

Port of South Whidbey
Summary Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending May 31, 2026

	BUDGET	May 26	Year to Date	Budget Variance
Ordinary Income/Expense				
Income				
Fairgrounds Revenue	189,246	10,727	46,692	142,554
Harbor Revenue	271,410	23,670	76,032	195,378
Humphrey Road Revenue	70,100	4,344	30,010	40,090
Interest Income	11,000	560	3,333	7,666
Miscellaneous Income	1,000	129	940	61
Possession Park Revenue	17,110	1,422	7,435	9,675
Property Tax Income	919,000	52,742	496,079	422,921
Timber, L/H, Comp Tax Income	1,000	0	0	1,000
Total Income	1,479,866	93,594	660,521	819,345
Gross Profit	1,479,866	93,594	660,521	819,345
Expense				
Administration	803,054	44,564	266,160	536,894
Bush Point Operations	10,200	750	5,777	4,423
Clinton Beach Operations	9,950	1,072	3,060	6,890
Fairgrounds Operations	251,555	19,709	101,622	149,933
Humphrey Rd Parking Lot Ops	17,010	687	8,381	8,629
Possession Beach Park Ops	36,750	2,494	12,299	24,451
South Whidbey Harbor Ops	232,992	11,154	61,253	171,739
Total Expense	1,361,511	80,429	458,553	902,958
Net Ordinary Income	118,355	13,165	201,968	(83,613)
Other Income/Expense				-
Other Income				-
Capital Revenue	1,409,851	505	3,920	1,405,931
Total Other Income	1,409,851	505	3,920	1,405,931
Other Expense				-
Capital Expenditures	1,437,320	34,685	54,917	1,382,403
Total Other Expense	1,437,320	34,685	54,917	1,382,403
Net Other Income	(27,469)	(34,180)	(50,997)	23,528
Net Income	90,886	(21,014)	150,972	(60,085)

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending May 31, 2026

	BUDGET	May 2026	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Interest Income	11,000	560	3,333	7,667
Miscellaneous Income	1,000	129	940	60
Property Tax Income	919,000	52,742	496,079	422,921
Timber, L/H, Comp Tax Income	1,000	0	0	1,000
Total Income	932,000	53,431	500,352	431,648
Gross Profit	932,000	53,431	500,352	431,648
Expense				
Administration				
Admin/Accounting Wages	40,994	4,891	19,655	21,339
Administrative Payroll Taxes	29,000	2,782	13,970	15,030
Commissioners' Salaries	12,960	1,080	5,400	7,560
Compensation Reserve	22,000	0	0	22,000
Consultant Services	20,000	1,050	3,150	16,850
County Service Fees	100	0	0	100
Dues & Memberships	3,000	0	2,493	507
Election Costs	11,000	0	6,436	4,563
Employee Fringe Benefits	47,400	1,800	14,100	33,300
Employee IRA Matching	8,500	150	1,416	7,085
Executive Director Salary	105,000	8,750	43,750	61,250
FMLA & CARES Payroll Taxes	6,000	0	3,981	2,019
Insurance (Port-wide)	115,000	0	0	115,000
Labor & Industries Taxes	26,500	0	10,274	16,226
Legal Fees	4,000	0	0	4,000
Legal Notices/Classified Ads	500	0	360	139
Maintenance Manager Wages	60,000	4,501	24,999	35,001
Maintenance Tech 1 Wages	49,100	3,160	18,226	30,873
Maintenance Tech 2 Wages	49,100	4,176	18,576	30,524
Marketing - General	10,000	0	1,432	8,569
Meetings & Education incl WPPA	5,000	185	185	4,814
Merchant Fees	9,200	541	2,893	6,307
Misc Expenses & Taxes	3,000	11	3,720	-720
Ofc. Equip Lease, Purch, Repair	6,000	3,178	3,190	2,810
Office & Facilities Supplies	3,000	199	3,882	-882
Office Telephone & Staff Mobile	8,000	541	3,046	4,954
Payroll Taxes - Commissioners	2,000	199	815	1,185
Per Diem - Commissioners				
Per Diem - Easton	6,167	483	1,932	4,235
Per Diem - Gordon	6,166	322	1,771	4,395
Per Diem - Ng	6,167	161	805	5,362
Total Per Diem - Commissioners	18,500	966	4,508	13,992
Port Clerk/Accountant Wages	72,100	2,637	36,649	35,451
Port Office Rental	30,900	2,575	12,875	18,025
Port Vehicles' Expense	4,000	328	1,780	2,220

Port of South Whidbey
Administrative and Capital Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending May 31, 2026

	BUDGET	May 2026	Year To Date	Budget Variance
Promotional Hosting	500	0	0	500
Publications & Subscriptions	200	0	0	200
Travel Exp - Commissioners				
Travel Expense - Easton	1,500	0	304	1,196
Travel Expense - Gordon	1,500	36	109	1,391
Travel Expense - Ng	1,500	0	0	1,500
Total Travel Exp - Commissioners	4,500	36	413	4,087
Travel Expense - Staff	5,000	772	2,612	2,388
Website Design & Maintenance	1,000	55	1,374	-374
Total Administration	803,054	44,564	266,160	536,894
Total Expense	753,953	44,564	266,160	487,792
Net Ordinary Income	178,048	8,868	234,192	(56,144)
Other Income/Expense				
Other Income				
Capital Revenue				
Clean Vessel Program Grant	750	0	0	750
Fairgrounds				
IC Grant 1 - Workforce Housing	125,000	0	0	125,000
RCEDF Grant - Fairgrounds	0	0	468	(468)
WSDA Grant - Fairgrounds	36,000	0	0	36,000
Total Fairgrounds	161,000	0	468	160,532
STBG Clinton Dock	1,118,000	0	-	1,118,000
Total Capital Revenue	1,279,749	0	468	1,279,281
Total Other Income	1,279,749	0	468	1,279,281
Other Expense				
Capital Expenditures				
Clinton Dock - POF	1,148,000	0	-	1,148,000
Clinton Dock-Passenger Ferry	15,250	0	7,396	7,854
Fairgrounds - Cap Improvements	125,000	0	1,822	123,178
Fairgrounds - Workforce Housing				
RCO Possession Boarding Floasts	0	34,685	45,699	(45,699)
SWH Capital Improvements	10,000	0	0	10,000
Total Capital Expenditures	1,298,250	34,685	54,917	1,243,333
Total Other Expense	1,298,250	34,685	54,917	1,243,333
Net Other Income	(10,501)	(34,685)	(54,917)	44,415
Net Income	167,547	(25,817)	197,743	(30,196)

Port of South Whidbey
LTGO Bonds Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending May 31, 2026

	Budget	May 2026	Year To Date	Budget Variance
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	6,000	252	2,054	3,946
2018B Bond Interest Income	6,000	253	1,398	4,602
Total Bond Interest	<u>12,000</u>	<u>505</u>	<u>3,452</u>	<u>8,548</u>
Total Capital Revenue	<u>12,000</u>	<u>505</u>	<u>3,452</u>	<u>8,548</u>
Total Other Income	<u>12,000</u>	<u>505</u>	<u>3,452</u>	<u>8,548</u>
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	1,050	0.00	0	0
2012 LTGO Bond Interest	14,250	0.00	0	0
2012 LTGO Bond Principal	56,250	0.00	0	0
Total 2012 LTGO Bond	<u>71,550</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
2016 LTGO Bond			0	
2016 LTGO Bond Interest	550	0.00	0	0
2016 LTGO Bond Principal	15,184	0.00	0	0
Total 2016 LTGO Bond	<u>15,734</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
2018A LTGO Bond				
2018A LTGO Bond Fees	1,050	0.00	0	0
2018A LTGO Bond Interest	15,444	0.00	0	0
2018A LTGO Bond Principal	5,000	0.00	0	0
Total 2018A LTGO Bond	<u>21,494</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	700	0.00	0	0
2018B LTGO Bond Interest	18,592	0.00	0	0
2018B LTGO Bond Principal	10,000	0.00	0	0
Total 2018B LTGO Bond (Taxable)	<u>29,292</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures	<u>138,070</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
Total Other Expense	<u>138,070</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
Net Other Income	<u>-138,070</u>	<u>505</u>	<u>3,452</u>	<u>141,522</u>
Net Income	<u>-126,070</u>	<u>505</u>	<u>3,452</u>	<u>129,522</u>

Port of South Whidbey
Bush Point Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending May 31, 2026

	<u>Budget</u>	<u>May 2026</u>	<u>Year To Date</u>	<u>BADGET VARIANCE</u>
Ordinary Income/Expense				
Expense				
Bush Point Operations				
Dock & Ramp - Bush Pt	1,000	0	1,002	(2)
Electricity - Bush Pt	2,000	123	537	1,463
Equipment - Bush Pt	1,500	0	2,196	(696)
Maint & Repair - Bush Pt	1,500	190	418	1,082
Materials & Supplies - Bush Pt	1,000	396	633	367
Minor Improvements - Bush Pt	1,000	0	0	1,000
Refuse Removal - Bush Pt	1,200	40	991	209
Water System - Bush Pt	1,000	0	0	1,000
Total Bush Point Operations	<u>10,200</u>	<u>750</u>	<u>5,777</u>	<u>4,423</u>
Total Expense	<u>10,200</u>	<u>750</u>	<u>5,777</u>	<u>4,423</u>
Net Ordinary Income	<u>(10,200)</u>	<u>(750)</u>	<u>(5,777)</u>	<u>(4,423)</u>
Net Income	<u><u>(10,200)</u></u>	<u><u>(750)</u></u>	<u><u>(5,777)</u></u>	<u><u>(4,423)</u></u>

Port of South Whidbey
Humphrey Road Parking Lot Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending May 31, 2026

	Budget	May 2026	Year to Date	Budget Variance
Ordinary Income/Expense				
Income				
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	35,000	3,476	15,751	19,249
Permit Fees - Humphrey Rd	30,000	510	11,812	18,188
Sales Tax - Humphrey Rd	5,100	359	2,447	2,653
Total Humphrey Road Revenue	70,100	4,344	30,010	40,090
Total Income	70,100	4,344	30,010	40,090
Gross Profit	70,100	4,344	30,010	40,090
Expense				
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	6,240	520	2,600	3,640
General Maint - Humphrey Rd	500	0	0	500
Improvements - Humphrey Lot	4,000	0	0	4,000
Materials & Supplies - Humph Rd	700	81	3,105	(2,405)
Payroll Taxes - Humphrey Rd	470	51	213	257
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd		35	100	(100)
WSST - Parking	5,100	0	2,363	2,738
Total Taxes - Humphrey Rd	17,010	35	2,463	14,547
Total Humphrey Rd Parking Lot Ops	17,010	687	8,381	8,629
Total Expense	17,010	687	8,381	8,629
Net Ordinary Income	53,090	3,657	21,629	31,461
Net Income	53,090	3,657	21,629	31,461

Port of South Whidbey
Possession Beach Waterfront Park Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending May 31, 2026

	<u>Budget</u>	<u>May 2026</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Income				
Possession Park Revenue				
Donations - Possession Park	200	22	45	155
Electricity reimb - Poss Pk	1,200	0	0	1,200
Parking Fees - Possession	100	0	10	90
Rental of Residence - Poss Pk	15,600	1,400	7,380	8,220
Sales Tax - Possession Parking	10	0	0	10
Total Possession Park Revenue	<u>17,110</u>	<u>1,422</u>	<u>7,435</u>	<u>9,675</u>
Total Income	<u>17,110</u>	<u>1,422</u>	<u>7,435</u>	<u>9,675</u>
Gross Profit	17,110	1,422	7,435	9,675
Expense				
Possession Beach Park Ops				
Dock & Ramp - Possession	5,000	0	0	5,000
Electricity - Possession	4,000	772	3,510	491
Equip (Purchase/Rent/Repair)	2,500	53	267	2,233
Maint & Repair - Possession	4,000	279	2,321	1,679
Maint. Wages - Possession	9,000	660	1,450	7,550
Materials & Suppl - Possession	1,500	354	2,578	(1,078)
Minor Improvements - Poss Pk	5,000	0	0	5,000
Payroll Taxes - Possession	750	61	123	627
Refuse Removal - Possession	2,000	125	620	1,380
Taxes - Possession				
B &O Taxes - Poss Pk	25	0	0	25
WSST - Overnight Parking	25	0	0	25
Total Taxes - Possession	<u>50</u>	<u>0</u>	<u>0</u>	<u>50</u>
Telephone - Possession	1,200	40	198	1,002
Water System Maint - Poss Pk	1,750	150	1,232	518
Total Possession Beach Park Ops	<u>36,750</u>	<u>2,494</u>	<u>12,299</u>	<u>24,451</u>
Total Expense	<u>36,750</u>	<u>2,494</u>	<u>12,299</u>	<u>24,451</u>
Net Ordinary Income	<u>(19,640)</u>	<u>(1,072)</u>	<u>(4,864)</u>	<u>(14,776)</u>
Net Income	<u><u>(19,640)</u></u>	<u><u>(1,072)</u></u>	<u><u>(4,864)</u></u>	<u><u>(14,776)</u></u>

Port of South Whidbey
Clinton Beach Statement of Revenue Collected and Expenses Paid
For the Year to Date Period Ending May 31, 2026

	<u>Budget</u>	<u>May 2026</u>	<u>Year To Date</u>	<u>Budget Variance</u>
Ordinary Income/Expense				
Expense				
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	1,000	-	-	1,000
Electricity - Clinton Beach	1,000	119	597	403
Maint & Repair - Clinton Beach	2,000	-	102	1,898
Materials & Supplies - Clinton	1,000	60	785	215
Minor Improvements - Clinton	2,500	685	685	1,815
Refuse Removal - Clinton Beach	1,850	141	701	1,149
Water System - Clinton Beach	600	67	191	409
Total Clinton Beach Operations	<u>9,950</u>	<u>1,072</u>	<u>3,060</u>	<u>6,890</u>
Total Expense	<u>9,950</u>	<u>1,072</u>	<u>3,060</u>	<u>6,890</u>
Net Ordinary Income	<u>-9,950</u>	<u>(1,072)</u>	<u>(3,060)</u>	<u>(6,890)</u>
Net Income	<u><u>-9,950</u></u>	<u><u>(1,072)</u></u>	<u><u>(3,060)</u></u>	<u><u>6,890</u></u>

Port of South Whidbey
Whidbey Island Fairgrounds Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending May 31, 2026

	Budget	May 2026	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	60,000	4,144	13,344	46,656
Dump Fees - Campground	6,000	270	1,130	4,870
Fair Association Lease	1,696	250	1,250	446
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	-	70	104	(104)
Event Rentals - Fairgrounds	70,000	2,720	10,651	59,349
Total Fairgrounds Events	70,000	2,790	10,755	59,245
Fairgrounds Revenue - Misc	500	23	73	427
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	5,250	464	1,495	3,755
L/H Tax Revenue - Fairgrounds	3,800	237	1,750	2,050
Total Taxes - Fairgrounds	9,050	701	3,244	5,806
Tenant Leases - Fairgrounds	42,000	2,549	16,896	25,104
Total Fairgrounds Revenue	189,246	10,727	46,692	142,554
Total Income	189,246	10,727	46,692	142,554
Gross Profit	189,246	10,727	46,692	142,554
Expense				
Fairgrounds Operations				
Electricity - Fairgrounds	32,000	3,097	18,639	13,361
Employee Benefits - Fairgrounds	9,480	600	3,000	6,480
Equipment (Purch/Rent/Repair)	8,000	0	2,912	5,088
Fairgrounds Misc Exp	2,000	352	967	1,033
FG Director Wages	64,375	5,165	27,727	36,648
FG Mktg & Events Coord Wages	26,200	2,610	11,377	14,823
Maint & Repair - Fairgrounds	12,000	437	3,110	8,890
Marketing/Advertising-FG	-	261	1,602	(1,602)
Materials & Supplies - Fair	15,000	1,786	7,624	7,376
Minor Improvements - Fair	5,000	0	921	4,079
Payroll Taxes - Fairgrounds	8,000	818	3,470	4,530
Propane - Fairgrounds	4,500	0	1,323	3,177
Refuse Removal - Fairgrounds	10,000	1,863	5,055	4,945
Taxes - Fairgrounds				
B & O Tax - Fair	-	128	350	(350)
Leasehold Tax - Fair	10,000	0	2,316	7,684
Sales & Lodging Tax	-	888	1,233	(1,233)
Total Taxes - Fairgrounds	10,000	1,017	3,899	8,767
Telephone & DSL - Fairgrounds	13,000	1,194	6,942	9,101
Vehicle Maintenance - Fair	2,000	509	1,386	614
Water & Sewer - Fairgrounds	30,000	0	1,668	28,332
Total Fairgrounds Operations	251,555	19,709	101,622	149,933
Total Expense	251,555	19,709	101,622	149,933
Net Ordinary Income	(62,309)	(8,981)	101,622	(163,931)
Net Income	(62,309)	(8,981)	(54,930)	(7,379)

Port of South Whidbey
South Whidbey Harbor Statement of Revenue Collected and Expense Paid
For the Year to Date Period Ending May 31, 2026

	BUDGET	May 2026	Year To Date	Budget Variance
Ordinary Income/Expense				
Income				
Harbor Revenue				
Annual Moorage	19,100	1,258	13,368	5,732
Commercial Moorage	2,500	900	900	1,600
Dinghy	900	450	450	450
Dock Sales - Ice	750	0	0	750
Donations	200	81	101	99
Harbor Revenue - Misc	100	0	0	100
L/H Tax Revenue - SWH	7,500	313	3,743	3,757
Live-aboard fee	1,360	0	1,039	321
Monthly Moorage	45,000	0	13,277	31,723
Showers	1,500	192	598	902
SWH Uplands Lease	1,500	284	567	933
Transient Day Use Moorage	15,000	1,485	2,701	12,299
Transient Overnight Moorage	176,000	18,707	39,287	136,713
Total Harbor Revenue	271,410	23,670	76,032	195,378
Total Income	271,410	23,670	76,032	195,378
Gross Profit	271,410	23,670	76,032	195,378
Expense				
South Whidbey Harbor Ops				
Asst Harbormaster Wages	35,000	0	1,545	33,455
DNR Tidelands Lease	12,000	0	0	12,000
Dockhand - Part Time	21,840	2,220	7,335	14,505
Electricity - Harbor	15,000	1,685	10,248	4,752
Employee Benefits - Harbor	15,480	600	3,000	12,480
Equip (Purch/Rent/Repair) SWH	3,000	16	1,514	1,486
Golf Cart & Boat-Maint	800	34	34	766
Harbormaster Wages	59,122	4,413	20,924	38,198
Ice Purchases	600	0	0	600
Maint & Repair - Harbor	6,000	142	689	5,311
Materials & Supplies - Harbor	9,000	406	1,645	7,355
Minor Improvements - Harbor	1,500	0	0	1,500
Payroll Taxes - Harbor	10,900	710	2,711	8,189
Pump-Out Barge M & R	1,000	0	0	1,000
Refuse Removal - Harbor	4,500	275	1,399	3,101
Seasonal Wages - Harbor	10,000	198	198	9,802
Taxes - Harbor				
B & O Tax - Harbor		245	332	(332)
Leasehold Tax - Harbor	15,000	0	7,007	7,993
Total Taxes - Harbor	15,000	245	7,339	7,661
Telephone & DSL - Harbor	3,000	209	971	2,029
Water & Sewer - Harbor	9,250	0	1,702	7,548
Total South Whidbey Harbor Ops	232,992	11,154	61,254	171,738
Total Expense	232,992	11,154	61,254	171,738
Net Ordinary Income	38,418	12,516	14,778	23,640
Net Income	38,418	12,516	14,778	23,640

PORT OF SOUTH WHIDBEY

5/31/2026

Ending General Fund Cash Balance as of 04/30/2026	\$	426,896.16
Ending General Fund Investment Balance as of 04/30/2026	\$	99,086.00
Ending Payroll Clearing Account Balance as of 04/30/2026	\$	1,517.79
Ending Bond Fund Cash Balance of 04/30/2026	\$	2,506.25
Ending Bond Fund Investment Balance as of 04/30/2026	\$	192,221.20
Balance as of 04/30/2026	\$	722,227.40
Original Estimated Beginning Cash per 2026 Budget	\$	440,243.00
Actual Beginning Cash Balance as of 01/01/2026	\$	488,598.18
Difference	\$	48,355.18
Original Estimated Ending Cash per 2026 Budget	\$	530,774.00
Ending General Fund Cash Balance as of 05/31/2026	\$	186,098.80
Ending General Fund Investment Balance as of 05/31/2026	\$	349,086.00
Ending Payroll Clearing Account Balance as of 05/31/2026	\$	1,375.89
Ending Bond Fund Cash Balance of 05/31/2026	\$	3,011.72
Ending Bond Fund Investment Balance as of 05/31/2026	\$	158,721.20
Balance as of 05/31/2026	\$	698,293.61
General Fund Cash & Investment Total as of 05/31/2026	\$	536,560.69
Bond Fund Cash & Investment Total as of 05/31/2026	\$	161,732.92
	\$	698,293.61

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Port of South Whidbey
Purchases & Payables Journal
General Fund 6540095000

Date	Num	Name Accou...	Memo	Split	Amount
China City Properties, LLC					
06/09/2026	20260414- JULY	4000905 R1	Port office rent for JULY 2026	Port Office Rental	2,575.00
06/17/2026	686891	4000905 R1	4000905 R1	Cash at County ...	-2,575.00
Total China City Properties, LLC					0.00
City of Langley					
06/01/2026	1522.0-0527	4000488 R1	March-April, ACCT 1522.0: SWH (249 Wharf St)	Water & Sewer ...	538.77
06/01/2026	1522.1-0527	4000488 R1	March-April, ACCT 1522.1: SWH (228 Wharf St)	Water & Sewer ...	298.75
06/01/2026	1522.2-0527	4000488 R1	March-April, ACCT 1522.2: Fairgrounds (819 Caman...	Water & Sewer ...	1,128.18
06/01/2026	1522.3-0527	4000488 R1	March-April, ACCT 1522.3: Fairgrounds (819 Caman...	Water & Sewer ...	98.64
06/10/2026	686544	4000488 R1	4000488 R1	Cash at County ...	-2,064.34
Total City of Langley					0.00
Clinton Chamber of Commerce					
06/01/2026	202603	4000491 R1	2026 Membership	Dues & Member...	100.00
06/10/2026	686545	4000491 R1	4000491 R1	Cash at County ...	-100.00
Total Clinton Chamber of Commerce					0.00
Comcast Business					
06/09/2026	JULY 2026	4000498 R1	Monthly Business Services June 27- August 26, 2026...	Telephone & D...	434.43
06/17/2026	686892	4000498 R1	4000498 R1	Cash at County ...	-434.43
Total Comcast Business					0.00
Diamond Rentals dba Diamond Site Services					
06/01/2026	1-652319	4000539 R1	6/1/26, INV #1-652319: FG ADA unit and handwashin...	Equipment (Pur...	697.50
06/10/2026	686546	4000539 R1	4000539 R1	Cash at County ...	-697.50
Total Diamond Rentals dba Diamond Site Services					0.00
Edward Jones					
06/09/2026	20260609-EJ	4000663 R2	For pay check dated 06.03.26 - Pay Period Ended 05....	-SPLIT-	281.76
06/17/2026	686894	4000663 R2	4000663 R2	Cash at County ...	-281.76
Total Edward Jones					0.00
Facet, Inc.					
06/09/2026	0072495	4001490 R1	On-Call Consulting: RCO Possession Floats Agency ...	-SPLIT-	1,602.00
06/17/2026	686895	4001490 R1	4001490 R1	Cash at County ...	-1,602.00
Total Facet, Inc.					0.00
Freeland Ace Hardware					
06/09/2026	143226	4000572 R1	CUST #1134, INV 143226: FG Materials & Supplies	Materials & Sup...	68.64
06/09/2026	143347	4000572 R1	CUST #1134, INV 143347: FG Materials & Supplies	Materials & Sup...	13.06
06/17/2026	686896	4000572 R1	4000572 R1	Cash at County ...	-81.70
Total Freeland Ace Hardware					0.00
Hanson's Building Supply					
06/09/2026	2605-200432	4000593 R1	ACCT #2360, INV 2605-200432: SWH Materials & Su...	Materials & Sup...	99.06
06/09/2026	2605-200913	4000593 R1	ACCT #2360, INV 2605-200913: SWH Materials & Su...	Materials & Sup...	771.15
06/09/2026	2605-203408	4000593 R1	ACCT #2360, INV 2605-203408: SWH Materials & Su...	Materials & Sup...	189.01
06/09/2026	2605-204042	4000593 R1	ACCT #2360, INV 2605-204042: SWH Materials & Su...	Materials & Sup...	9.00
06/09/2026	2605-204540	4000593 R1	ACCT #2360, INV 2605-204540: SWH Materials & Su...	Materials & Sup...	82.28
06/09/2026	2605-205487	4000593 R1	ACCT #2360, INV 2605-205487: SWH Materials & Su...	Materials & Sup...	147.27
06/09/2026	2605-205831	4000593 R1	ACCT #2360, INV 2605-205831: SWH Materials & Su...	Materials & Sup...	73.85
06/09/2026	2605-205834	4000593 R1	ACCT #2360, INV 2605-205834: SWH Materials & Su...	Materials & Sup...	8.26
06/09/2026	2605-208226	4000593 R1	ACCT #2360, INV 2605-208226: SWH Materials & Su...	Materials & Sup...	129.19
06/09/2026	2605-208285	4000593 R1	ACCT #2360, INV 2605-208285: SWH Materials & Su...	Materials & Sup...	78.69
06/09/2026	2605-208287	4000593 R1	ACCT #2360, INV 2605-208287: SWH Materials & Su...	Materials & Sup...	41.20
06/09/2026	2605-208409	4000593 R1	ACCT #2360, INV 2605-208409: SWH Materials & Su...	Materials & Sup...	83.19
06/09/2026	2605-209002	4000593 R1	ACCT #2360, INV 2605-209002: SWH Materials & Su...	Materials & Sup...	31.97
06/09/2026	2605-209069	4000593 R1	ACCT #2360, INV 2605-209069: SWH Materials & Su...	Materials & Sup...	31.93
06/09/2026	2605-209533	4000593 R1	ACCT #2360, INV 2605-209533: SWH Materials & Su...	Materials & Sup...	23.18
06/17/2026	686897	4000593 R1	4000593 R1	Cash at County ...	-1,799.23
Total Hanson's Building Supply					0.00

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Date	Num	Name Accou...	Memo	Split	Amount
Heritage Bank					
06/09/2026	20260609	4001052 R5	Port Credit Card charges - MAY 2026	-SPLIT-	10,382.77
06/17/2026	686898	4001052 R5	4001052 R5	Cash at County ...	-10,382.77
Total Heritage Bank					0.00
Honey Bucket					
06/09/2026	555578157	4001419 R1	06/01/26, INV 555578157: May 2026 portable toilet re...	Maint & Repair -...	142.00
06/17/2026	686901	4001419 R1	4001419 R1	Cash at County ...	-142.00
Total Honey Bucket					0.00
Island Co Planning & Community Developmen					
06/09/2026	242/26	4000633 R1	242/26: Shoreline Exemption Permit, Type I - BP, Pos...	-SPLIT-	2,087.81
06/17/2026	686899	4000633 R1	4000633 R1	Cash at County ...	-2,087.81
Total Island Co Planning & Community Developmen					0.00
Island Disposal, Inc.					
06/09/2026	9105993S144	4000643 R1	Acct 2144-138304, 9105993S144: Clinton Bch	Refuse Remova...	140.77
06/09/2026	9105795S144	4000643 R1	Acct 2144-135971, Inv 9105795S144: Fairgrounds	Refuse Remova...	867.35
06/09/2026	9105939S144	4000643 R1	Acct 2144-138110, Inv 9105939S144: Possession Be...	Refuse Remova...	124.66
06/09/2026	9106029S144	4000643 R1	Acct 2144-153524, Inv9106029S144: South Whidbey ...	Refuse Remova...	275.47
06/09/2026	9105965S144	4000643 R1	Acct 2144-138201, Inv 9105965S144: Bush Point	Refuse Remova...	40.01
06/17/2026	686900	4000643 R1	4000643 R1	Cash at County ...	-1,448.26
Total Island Disposal, Inc.					0.00
Liz Loomis Public Affairs					
06/09/2026	PSW-0626	4001887 R1	May Service INV# PSW-0626	Consultant Serv...	1,050.00
06/17/2026	686893	4001887 R1	4001887 R1	Cash at County ...	-1,050.00
Total Liz Loomis Public Affairs					0.00
Padgett, Pearl					
06/09/2026	103	4001889 R1	INV 103, 05/26 Accounting Services	Port Clerk/Acco...	1,867.50
06/17/2026	686902	4001889 R1	4001889 R1	Cash at County ...	-1,867.50
Total Padgett, Pearl					0.00
Precision Plumbing & Backflow Testing					
06/01/2026	1442	4000856 R1	INV #1442: Annual Backflow Assembly Test (Fairgrou...	-SPLIT-	567.84
06/10/2026	686547	4000856 R1	4000856 R1	Cash at County ...	-567.84
Total Precision Plumbing & Backflow Testing					0.00
Puget Sound Energy					
06/09/2026	04089-MAY 2026	4000705 R1	Acct 3000000004089: Poss Pk, Bush Pt, Clinton Bch, ...	-SPLIT-	3,521.48
06/17/2026	686903	4000705 R1	4000705 R1	Cash at County ...	-3,521.48
Total Puget Sound Energy					0.00
Scammahorn Inc					
06/18/2026	1058224	4001936 R1	Quote Number 1058224 6/16/26	Port Tractor FG/...	95,175.05
06/24/2026	687304	4001936 R1	4001936 R1	Cash at County ...	-95,175.05
Total Scammahorn Inc					0.00
Sebo's Do-It Center					
06/09/2026	A1791161	4000731 R1	ACCT P5000, INV A1791161: Possession	Materials & Sup...	141.05
06/09/2026	A1791946	4000731 R1	ACCT P5000, INV A1791946: SWH	Materials & Sup...	17.20
06/09/2026	A1792623	4000731 R1	ACCT P5000, INV A1792623: FG	Materials & Sup...	71.37
06/09/2026	A1794325	4000731 R1	ACCT P5000, INV A1794325: FG	Materials & Sup...	85.01
06/09/2026	B1444681	4000731 R1	ACCT P5000, INV B1444681: CB	Materials & Sup...	49.45
06/09/2026	B1444823	4000731 R1	ACCT P5000, INV B1444823: FG	Materials & Sup...	30.83
06/09/2026	A1798609	4000731 R1	ACCT P5000, INV A1798609: FG	Materials & Sup...	307.57
06/09/2026	A1798865	4000731 R1	ACCT P5000, INV A1798865: SWH	Materials & Sup...	51.20
06/09/2026	A1799982	4000731 R1	ACCT P5000, INV A1799982: FG	Materials & Sup...	30.72
06/17/2026	686904	4000731 R1	4000731 R1	Cash at County ...	-784.40
Total Sebo's Do-It Center					0.00

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Date	Num	Name Accou...	Memo	Split	Amount
Skagit Farmers Supply					
06/09/2026	628740	4000740 R2	ACCT 729290, INV #628740: SWH	Materials & Sup...	425.07
06/09/2026	628766	4000740 R2	ACCT 729290, INV #628766: FG	Materials & Sup...	14.16
06/09/2026	2238190	4000740 R2	ACCT 729290, 06/01/26, INV #2238190: Coffman - S...	Propane - Fairgr...	480.53
06/17/2026	686905	4000740 R2	4000740 R2	Cash at County ...	-919.76
Total Skagit Farmers Supply					0.00
South Whidbey School District #206					
06/09/2026	Port-2026-09	4000751 R1	INV #PORT-2026-09: May 2026 Fuel Expenses	-SPLIT-	920.31
06/17/2026	686906	4000751 R1	4000751 R1	Cash at County ...	-920.31
Total South Whidbey School District #206					0.00
Sunbelt Equipment Rentals, Inc.					
06/09/2026	184206657-0001	4000414 R1	05/22/26, INV #184206657-0001: Fairgrounds equipm...	Equipment (Pur...	153.46
06/17/2026	686907	4000414 R1	4000414 R1	Cash at County ...	-153.46
Total Sunbelt Equipment Rentals, Inc.					0.00
WA ST DOR Comb Excise R1					
06/09/2026	601364601-May 26	4000608 R8	Combined Excise Return May 2026, UBI #601-364-60...	-SPLIT-	1,265.88
06/17/2026	686908	4000608 R8	4000608 R8	Cash at County ...	-1,265.88
Total WA ST DOR Comb Excise R1					0.00
Washington Public Ports Association					
06/01/2026	026-406	4000800 R1	06/01/26, INV #026-406: Spring Meeting 5/19/26 (CG)	Meetings & Edu...	729.00
06/10/2026	686548	4000800 R1	4000800 R1	Cash at County ...	-729.00
Total Washington Public Ports Association					0.00
Whidbey Telecom - Vendor					
06/09/2026	124437-0626	4000828 R1	Acct 124437, 06/01/2026: Telephones, DSL, security,...	-SPLIT-	1,430.50
06/17/2026	686909	4000828 R1	4000828 R1	Cash at County ...	-1,430.50
Total Whidbey Telecom - Vendor					0.00
Whidbey Water Services, LLC					
06/09/2026	21189	4000829 R1	INV #21189: Possession Park water system maintena...	Water System ...	150.08
06/17/2026	686910	4000829 R1	4000829 R1	Cash at County ...	-150.08
Total Whidbey Water Services, LLC					0.00
TOTAL					0.00

Port of South Whidbey
Profit & Loss
June 2026

	Jun 26
Ordinary Income/Expense	
Income	
Fairgrounds Revenue	
Camping Fees - Fairgrounds	5,315.00
Dump Fees - Campground	360.00
Fair Association Lease	1,750.00
Fairgrounds Events	
Event Haul In Fees-Fairgrounds	86.00
Event Rentals - Fairgrounds	9,974.80
Total Fairgrounds Events	10,060.80
Fairgrounds Revenue - Misc	16.50
Tenant Leases - Fairgrounds	3,324.42
Total Fairgrounds Revenue	20,826.72
Harbor Revenue	
Annual Moorage	1,648.00
Commercial Moorage	900.00
Dinghy	450.00
Donations	16.20
Showers	122.00
SWH Uplands Lease	567.00
Transient Day Use Moorage	1,295.00
Transient Overnight Moorage	23,931.59
Total Harbor Revenue	28,929.79
Humphrey Road Revenue	
Daily Parking Fees-Humphrey Rd	4,023.27
Permit Fees - Humphrey Rd	5,351.76
Total Humphrey Road Revenue	9,375.03
Miscellaneous Income	414.98
Possession Park Revenue	
Donations - Possession Park	8.00
Rental of Residence - Poss Pk	1,400.00
Total Possession Park Revenue	1,408.00
Total Income	60,954.52
Gross Profit	60,954.52
Expense	
Administration	
Admin/Accounting Wages	4,695.86
Administrative Payroll Taxes	2,233.93
Commissioners' Salaries	1,080.00
Consultant Services	1,050.00
Dues & Memberships	251.51
Employee Fringe Benefits	1,500.00
Employee IRA Matching	281.76
Executive Director Salary	8,750.00
Legal Notices/Classified Ads	442.68
Maintenance Manager Wages	5,607.00
Maintenance Tech 1 Wages	3,490.08
Maintenance Tech 2 Wages	1,608.00
Marketing - General	295.00
Meetings & Education incl WPPA	729.00
Misc Expenses & Taxes	11.00
Ofc. Equip Lease, Purch, Repair	647.02
Office & Facilities Supplies	73.04
Office Telephone & Staff Mobile	440.84

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Port of South Whidbey
Profit & Loss
June 2026

	Jun 26
Payroll Taxes - Commissioners	228.58
Per Diem - Commissioners	
Per Diem - Easton	322.00
Per Diem - Gordon	966.00
Per Diem - Ng	161.00
Total Per Diem - Commissioners	1,449.00
Port Clerk/Accountant Wages	1,867.50
Port Office Rental	2,575.00
Port Vehicles' Expense	393.72
Travel Exp - Commissioners	
Travel Expense - Easton	0.00
Travel Expense - Gordon	979.40
Travel Expense - Ng	0.00
Total Travel Exp - Commissioners	979.40
Travel Expense - Staff	561.92
Website Design & Maintenance	55.00
Total Administration	41,296.84
Bush Point Operations	
Electricity - Bush Pt	99.45
Maint & Repair - Bush Pt	695.93
Refuse Removal - Bush Pt	40.01
Total Bush Point Operations	835.39
Clinton Beach Operations	
Electricity - Clinton Beach	104.76
Maint & Repair - Clinton Beach	695.95
Materials & Supplies - Clinton	49.45
Refuse Removal - Clinton Beach	140.77
Total Clinton Beach Operations	990.93
Fairgrounds Operations	
Electricity - Fairgrounds	2,075.66
Equipment (Purch/Rent/Repair)	850.96
Fairgrounds Misc Exp	151.95
FG Mktg & Events Coord Wages	4,553.00
Maint & Repair - Fairgrounds	1,655.91
Maint Wages - Temp Fair	0.00
Materials & Supplies - Fair	621.36
Payroll Taxes - Fairgrounds	650.18
Propane - Fairgrounds	480.53
Refuse Removal - Fairgrounds	1,654.63
Taxes - Fairgrounds	
B & O Tax - Fair	142.79
Sales & Lodging Tax	710.91
Total Taxes - Fairgrounds	853.70
Telephone & DSL - Fairgrounds	1,194.76
Vehicle Maintenance - Fair	526.59
Water & Sewer - Fairgrounds	1,226.82
Total Fairgrounds Operations	16,496.05
Humphrey Rd Parking Lot Ops	
Attendant Payroll - Humphrey Rd	520.00
Payroll Taxes - Humphrey Rd	47.01
Taxes - Humphrey Rd	
B & O Taxes - Humphrey Rd	23.29
Total Taxes - Humphrey Rd	23.29

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Cash Basis

Port of South Whidbey
Profit & Loss
June 2026

	Jun 26
Total Humphrey Rd Parking Lot Ops	590.30
Payroll Expenses	0.00
Possession Beach Park Ops	
Electricity - Possession	499.91
Equip (Purchase/Rent/Repair)	53.42
Maint & Repair - Possession	695.93
Maint. Wages - Possession	910.00
Materials & Suppl - Possession	141.05
Payroll Taxes - Possession	82.24
Refuse Removal - Possession	124.66
Telephone - Possession	39.64
Water System Maint - Poss Pk	150.08
Total Possession Beach Park Ops	2,696.93
South Whidbey Harbor Ops	
Dockhand - Part Time	1,995.00
Electricity - Harbor	741.70
Employee Benefits - Harbor	600.00
Equip (Purch/Rent/Repair) SWH	16.39
Harbor Receipts Discrepancy	0.00
Harbormaster Wages	5,097.51
Maint & Repair - Harbor	229.36
Materials & Supplies - Harbor	3,543.28
Minor Improvements - Harbor	265.92
Payroll Taxes - Harbor	760.58
Refuse Removal - Harbor	275.47
Seasonal Wages - Harbor	922.50
Taxes - Harbor	
B & O Tax - Harbor	388.89
Total Taxes - Harbor	388.89
Telephone & DSL - Harbor	204.88
Water & Sewer - Harbor	837.52
Total South Whidbey Harbor Ops	15,879.00
Total Expense	78,785.44
Net Ordinary Income	-17,830.92
Other Income/Expense	
Other Expense	
Capital Expenditures	
Fairgrounds - Cap Improvements	4,760.90
Port Tractor FG/SWH	95,175.05
RCO Possession Boarding Floats	1,602.00
Total Capital Expenditures	101,537.95
Total Other Expense	101,537.95
Net Other Income	-101,537.95
Net Income	-119,368.87

		2026													
		Jan Actual	Feb Actual	Mar Budg	Apr Budg	May Budg	Jun Budg	Jul Budg	Aug Budg	Sep Budg	Oct Budg	Nov Budg	Dec Budg	Total Budg	Difference
OPERATING RECEIPTS															
Interest	\$ 11,000	\$ 1,060	\$ 785	\$ 643	\$ 560	\$ 560	\$ 1,316	\$ 1,050	\$ 1,065	\$ 809	\$ 546	\$ 767	\$ 990	\$ 10,151	\$ (849)
Misc. Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 150	\$ 155	\$ 126	\$ 100	\$ 50	\$ 611	\$ (389)
Property Tax Income	\$ 919,000	\$ -	\$ 14,767	\$ 77,819	\$ 350,752	\$ 52,742	\$ 13,487	\$ 5,200	\$ 5,345	\$ 14,500	\$ 312,000	\$ 54,227	\$ 6,216	\$ 907,055	\$ (11,945)
Timber, L/H, Comp Tax Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ -	\$ 80	\$ 20	\$ -	\$ -	\$ 375	\$ 90	\$ 695	\$ (305)
Sub-total - Tax and Interest Revenue	\$ 932,000	\$ 1,060	\$ 15,552	\$ 78,462	\$ 351,312	\$ 53,432	\$ 14,803	\$ 6,360	\$ 6,580	\$ 15,464	\$ 312,672	\$ 55,469	\$ 7,346	\$ 918,512	\$ (13,488)
Fairgrounds Camping Fees	\$ 60,000	\$ 500	\$ 1,855	\$ 3,041	\$ 3,750	\$ 4,144	\$ 4,150	\$ 6,500	\$ 11,500	\$ 10,200	\$ 16,660	\$ 7,350	\$ 1,780	\$ 71,430	\$ 11,430
Fairgrounds Dump/Water Fees	\$ 6,000	\$ 245	\$ 145	\$ 155	\$ 315	\$ 270	\$ 550	\$ 550	\$ 750	\$ 750	\$ 725	\$ 575	\$ 575	\$ 5,605	\$ (395)
Fairgrounds Events	\$ 70,000	\$ 1,550	\$ 1,246	\$ 2,838	\$ 2,305	\$ 2,790	\$ 7,115	\$ 15,075	\$ 19,808	\$ 2,965	\$ 3,150	\$ 3,000	\$ 3,500	\$ 65,342	\$ (4,658)
Fairgrounds Revenue - Misc	\$ 500	\$ (38)	\$ 48	\$ 15	\$ 26	\$ 23	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 368	\$ (132)
Campgrounds Sales/Lodging Tax	\$ 5,250	\$ -	\$ -	\$ -	\$ 420	\$ 464	\$ 675	\$ 655	\$ 850	\$ 888	\$ 630	\$ 555	\$ 385	\$ 5,522	\$ 272
Fairgrounds L/H Tax	\$ 3,800	\$ -	\$ -	\$ -	\$ 317	\$ 237	\$ 420	\$ 337	\$ 289	\$ 342	\$ 342	\$ 270	\$ 295	\$ 2,849	\$ (951)
Fairgrounds Tenant Leases + Fair Assoc Util Re	\$ 42,000	\$ 3,175	\$ 4,677	\$ 4,028	\$ 2,466	\$ 2,549	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 48,570	\$ 6,570
Fair Assoc Lease	\$ 1,696	\$ 250	\$ 500	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 3,250	\$ 1,554
Sub-total - Fairgrounds Revenue	\$ 189,246	\$ 5,682	\$ 8,471	\$ 10,327	\$ 9,849	\$ 10,727	\$ 17,727	\$ 27,934	\$ 38,014	\$ 19,962	\$ 26,324	\$ 16,567	\$ 11,352	\$ 202,936	\$ 13,690
Humphrey Road Daily Parking fees	\$ 35,000	\$ 2,636	\$ 3,314	\$ 1,842	\$ 4,483	\$ 3,476	\$ 3,300	\$ 3,650	\$ 3,667	\$ 4,100	\$ 4,100	\$ 2,225	\$ 1,780	\$ 38,573	\$ 3,573
Humphrey Rd Permit Fees	\$ 30,000	\$ 3,466	\$ 351	\$ 5,275	\$ 1,844	\$ 510	\$ 5,800	\$ 2,000	\$ -	\$ 5,800	\$ 3,000	\$ 400	\$ 400	\$ 28,845	\$ (1,155)
Humphrey Rd Sales Tax	\$ 5,100	\$ -	\$ -	\$ -	\$ 567	\$ 359	\$ 561	\$ 510	\$ 357	\$ 663	\$ 510	\$ 255	\$ 357	\$ 4,139	\$ (961)
Sub-total - Humphrey Road Revenue	\$ 70,100	\$ 6,102	\$ 3,664	\$ 7,117	\$ 6,894	\$ 4,345	\$ 9,661	\$ 6,160	\$ 4,024	\$ 10,563	\$ 7,610	\$ 2,880	\$ 2,537	\$ 71,557	\$ 1,457
Poss. donations	\$ 200	\$ -	\$ -	\$ 3	\$ 20	\$ 22	\$ 26	\$ 20	\$ 40	\$ 5	\$ 5	\$ 5	\$ 5	\$ 151	\$ (49)
Electricity Reimb.	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ 85	\$ 60	\$ 60	\$ 108	\$ 165	\$ 144	\$ 717	\$ (483)
Poss. Parking Fee	\$ 100	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 20	\$ 20	\$ 25	\$ 20	\$ -	\$ -	\$ -	\$ 95	\$ (5)
Rental of Residence	\$ 15,600	\$ 1,470	\$ 1,530	\$ 1,450	\$ 1,530	\$ 1,400	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 17,670	\$ 2,070
Poss. Parking Sales Tax	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ 9	\$ (1)
Sub-total - Possession Point Revenue	\$ 17,110	\$ 1,470	\$ 1,530	\$ 1,453	\$ 1,560	\$ 1,422	\$ 1,613	\$ 1,597	\$ 1,598	\$ 1,557	\$ 1,583	\$ 1,640	\$ 1,619	\$ 18,642	\$ 1,532
Harbor Revenue - Annual Moorage	\$ 19,100	\$ 840	\$ 864	\$ 9,542	\$ 864	\$ 1,258	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 24,512	\$ 5,412
Commercial Moorage	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 625	\$ 425	\$ 420	\$ 425	\$ -	\$ -	\$ -	\$ 2,795	\$ 295
Dinghy	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 255	\$ 255	\$ 255	\$ 255	\$ -	\$ -	\$ -	\$ 1,470	\$ 570
Dock Sales - Ice	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 255	\$ 255	\$ 120	\$ -	\$ -	\$ -	\$ 750	\$ -
Leasehold Tax Revenue	\$ 7,500	\$ -	\$ -	\$ -	\$ 294	\$ 313	\$ 225	\$ 225	\$ 225	\$ 150	\$ 1,050	\$ 1,050	\$ 1,050	\$ 4,582	\$ (2,918)
Live-Aboard Fee	\$ 1,360	\$ 319	\$ 480	\$ 160	\$ 80	\$ -	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 1,830	\$ 470
Monthly Moorage	\$ 45,000	\$ 5,950	\$ 4,820	\$ 1,446	\$ 1,061	\$ -	\$ -	\$ -	\$ -	\$ 2,250	\$ 5,500	\$ 7,200	\$ 7,200	\$ 35,427	\$ (9,573)
Other Harbor Revenue/Misc	\$ 100	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 15
Showers	\$ 1,500	\$ -	\$ 191	\$ 116	\$ 100	\$ 192	\$ 150	\$ 285	\$ 285	\$ 195	\$ 105	\$ 75	\$ 60	\$ 1,754	\$ 254
SWH Uplands Lease	\$ 1,500	\$ -	\$ -	\$ -	\$ 284	\$ 284	\$ 375	\$ 375	\$ 375	\$ 375	\$ -	\$ -	\$ -	\$ 2,068	\$ 568
Transient Day Use Moorage	\$ 15,000	\$ 176	\$ 131	\$ 194	\$ 715	\$ 1,485	\$ 1,500	\$ 3,750	\$ 3,750	\$ 1,350	\$ 750	\$ 300	\$ 300	\$ 14,401	\$ (599)
Transient Overnight Use Moorage	\$ 176,000	\$ 1,720	\$ 2,094	\$ 4,785	\$ 11,982	\$ 18,707	\$ 35,550	\$ 30,750	\$ 38,750	\$ 30,250	\$ 10,000	\$ 7,040	\$ 5,280	\$ 196,907	\$ 20,907
Donations	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 81	\$ 50	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 231	\$ 31
Sub-total - South Whidbey Harbor Revenue	\$ 271,410	\$ 9,006	\$ 8,580	\$ 16,258	\$ 15,380	\$ 23,670	\$ 40,555	\$ 38,075	\$ 46,170	\$ 37,075	\$ 19,110	\$ 17,370	\$ 15,595	\$ 286,843	\$ 15,433
Total - Operating Revenue	\$ 1,479,866	\$ 23,319	\$ 37,797	\$ 113,617	\$ 384,995	\$ 93,596	\$ 84,359	\$ 80,126	\$ 96,386	\$ 84,621	\$ 367,299	\$ 93,926	\$ 38,449	\$ 1,498,490	\$ 18,624

OPERATING DISBURSEMENTS																					
Administration:																					
Admin/Accounting Wages	\$ 40,994	\$ 2,952	\$ 3,317	\$ 3,590	\$ 4,905	\$ 4,891	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 50,924	\$ 9,930				
Administration Payroll Taxes	\$ 29,000	\$ -	\$ 2,767	\$ 3,091	\$ 3,062	\$ 2,782	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 4,467	\$ 30,671	\$ 1,671				
Commissioners Salaries	\$ 12,960	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 12,960	\$ -				
Compensation Reserve	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 1,833	\$ 12,831	\$ (9,169)				
Consultant Services	\$ 20,000	\$ -	\$ -	\$ -	\$ 2,100	\$ 1,050	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 31,150	\$ 11,150				
County service fees	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 56	\$ (44)				
State Audit	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -				
Dues & memberships	\$ 3,000	\$ 2,373	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 2,793	\$ (207)				
Election costs	\$ 11,000	\$ 6,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,436	\$ (4,564)				
Employee fringe benefits - ED, MO, PC	\$ 47,400	\$ 2,400	\$ 3,450	\$ 2,250	\$ 4,200	\$ 1,800	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 3,950	\$ 41,750	\$ (5,650)				
Employee IRA matching	\$ 8,500	\$ -	\$ 328	\$ 530	\$ 147	\$ 150	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 6,111	\$ (2,389)				
Exec Dir wages	\$ 105,000	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 105,000	\$ -				
FMLA - Payroll Expense	\$ 6,000	\$ 1,770	\$ -	\$ -	\$ 2,211	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 6,981	\$ 981				
Insurance	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -				
Labor & Industries Taxes	\$ 26,500	\$ 4,815	\$ -	\$ -	\$ 5,459	\$ -	\$ -	\$ 6,625	\$ -	\$ -	\$ 6,625	\$ -	\$ -	\$ -	\$ -	\$ 23,524	\$ (2,976)				
Legal fees	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,000)				
Legal notices/Classified Ads	\$ 500	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ 42	\$ 42	\$ 42	\$ -	\$ 42	\$ 42	\$ 528	\$ 28				
Maint. & Operations Supervisor Salary	\$ 60,000	\$ 5,337	\$ 5,467	\$ 4,615	\$ 5,078	\$ 4,501	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 59,998	\$ (2)				
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,314	\$ 3,840	\$ 4,032	\$ 3,160	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 46,870	\$ (2,230)				
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,224	\$ 3,840	\$ 4,032	\$ 4,176	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 47,796	\$ (1,304)				
Marketing - General	\$ 10,000	\$ -	\$ -	\$ 1,432	\$ -	\$ -	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 7,263	\$ (2,737)				
Meetings & Education - WPPA	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 185	\$ -	\$ 1,250	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 2,685	\$ (2,315)				
Merchant Fees	\$ 9,200	\$ 582	\$ 563	\$ 460	\$ 746	\$ 541	\$ 465	\$ 465	\$ 1,463	\$ 1,463	\$ 1,463	\$ 1,463	\$ 782	\$ 782	\$ 782	\$ 9,775	\$ 575				
Misc expenses & Taxes	\$ 3,000	\$ 44	\$ 2,217	\$ 1,448	\$ -	\$ 11	\$ 750	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ 5,970	\$ 2,970			
Office equipment lease, purchase, repair	\$ 6,000	\$ -	\$ 500	\$ -	\$ 12	\$ 3,178	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 7,190	\$ 1,190				
Office & facilities supplies	\$ 3,000	\$ 1,758	\$ 1,208	\$ 629	\$ 88	\$ 199	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 5,632	\$ 2,632				
Office Telecommunications	\$ 8,000	\$ 581	\$ 651	\$ 571	\$ 701	\$ 541	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 7,714	\$ (286)				
Payroll Taxes - Commissioners	\$ 2,000	\$ -	\$ 157	\$ 157	\$ 171	\$ 199	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 1,853	\$ (147)				
Per diem - Commissioners	\$ 18,500	\$ 644	\$ 966	\$ 966	\$ 966	\$ 966	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 15,302	\$ (3,198)				
Port Clerk wages	\$ 72,100	\$ 5,115	\$ 6,489	\$ 14,224	\$ 8,184	\$ 2,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,649	\$ (35,451)				
Port office rent	\$ 30,900	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 2,575	\$ 30,900	\$ -				
Port Vehicles' Expense	\$ 4,000	\$ -	\$ 688	\$ 288	\$ 476	\$ 328	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 4,111	\$ 111				
Promotional Hosting	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 294	\$ (206)				
Publications & Subscriptions	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 119	\$ (81)				
Travel exp.- Commissioners	\$ 4,500	\$ -	\$ -	\$ 341	\$ 36	\$ 36	\$ 1,125	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 1,125	\$ 135	\$ 3,338	\$ (1,162)				
Travel exp.- Staff	\$ 5,000	\$ -	\$ 164	\$ 785	\$ 269	\$ 772	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 4,909	\$ (91)				
Web design & maintenance	\$ 1,000	\$ -	\$ 963	\$ 55	\$ 246	\$ 55	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,900	\$ 900				
Sub-total Administration	\$ 803,054	\$ 53,332	\$ 50,957	\$ 55,517	\$ 59,526	\$ 44,563	\$ 50,163	\$ 57,840	\$ 164,421	\$ 50,513	\$ 58,838	\$ 59,730	\$ 51,582	\$ 756,982	\$ (46,072)						
Bush Point Facilities																					
Dock/Ramp Maint & Project	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,502	\$ 502					
Electricity	\$ 2,000	\$ 158	\$ 94	\$ 78	\$ 83	\$ 123	\$ 120	\$ 100	\$ 100	\$ 80	\$ 80	\$ 140	\$ 240	\$ 1,396	\$ (604)						
Equip (Purchase/Rent/Repair)	\$ 1,500	\$ -	\$ 71	\$ -	\$ 2,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 150	\$ -	\$ 2,947	\$ 1,447						
Maintenance-Bush Pt. (general)	\$ 1,500	\$ -	\$ 185	\$ -	\$ 42	\$ 190	\$ 180	\$ 180	\$ 180	\$ 150	\$ 90	\$ 90	\$ 90	\$ 1,377	\$ (123)						
Materials & Supplies	\$ 1,000	\$ 236	\$ -	\$ -	\$ -	\$ 396	\$ 120	\$ 120	\$ 120	\$ 100	\$ 60	\$ 60	\$ 60	\$ 1,272	\$ 272						
Minor Improvements	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 50	\$ 300	\$ 850	\$ (150)						
Trash removal	\$ 1,200	\$ 830	\$ 40	\$ -	\$ 81	\$ 40	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,691	\$ 491						
Water system	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -						

Sub-total Bush Point	\$	10,200	\$	1,224	\$	390	\$	78	\$	3,334	\$	749	\$	620	\$	600	\$	1,600	\$	530	\$	1,030	\$	1,090	\$	790	\$	12,035	\$	1,835
Clinton Facilities:																														
Dock (Maint/Repairs) - Clinton Beach	\$	1,000	\$	-	\$	-							\$	50							\$	500					\$	550	\$	(450)
Electricity - Clinton Beach	\$	1,000	\$	105	\$	123	\$	128	\$	121	\$	119	\$	60	\$	50	\$	50	\$	40	\$	40	\$	70	\$	120	\$	1,026	\$	26
Maintenance & Repair - Clinton Beach	\$	2,000	\$	86	\$	16	\$	-	\$	-	\$	-	\$	240	\$	240	\$	240	\$	200	\$	120	\$	120	\$	120	\$	1,382	\$	(618)
Materials & Supplies - Clinton Beach	\$	1,000	\$	367	\$	193	\$	-	\$	165	\$	60	\$	120	\$	120	\$	-	\$	100	\$	60	\$	60	\$	60	\$	1,305	\$	305
Minor Improvements - Clinton Beach	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	685	\$	-	\$	-	\$	-	\$	1,250	\$	-	\$	-	\$	-	\$	1,935	\$	(565)
Refuse Removal - Clinton Beach	\$	1,850	\$	138	\$	141	\$	141	\$	141	\$	141	\$	154	\$	154	\$	154	\$	154	\$	154	\$	154	\$	154	\$	1,780	\$	(70)
Water System - Clinton Beach	\$	600	\$	64	\$	-	\$	59	\$	-	\$	67	\$	-	\$	108	\$	-	\$	108	\$	-	\$	96	\$	-	\$	502	\$	(98)
Sub-total Clinton	\$	9,950	\$	760	\$	472	\$	328	\$	427	\$	1,072	\$	624	\$	672	\$	444	\$	1,852	\$	874	\$	500	\$	454	\$	8,479	\$	(1,471)
Fairgrounds																														
Electricity	\$	32,000	\$	3,239	\$	4,255	\$	3,941	\$	4,107	\$	3,097	\$	1,600	\$	1,600	\$	1,700	\$	5,440	\$	1,600	\$	1,600	\$	3,200	\$	35,380	\$	3,380
Employee benefits	\$	9,480	\$	600	\$	600	\$	600	\$	600	\$	600	\$	790	\$	790	\$	790	\$	790	\$	790	\$	790	\$	790	\$	8,530	\$	(950)
Equipment (Purchase/Rent/Repair)	\$	8,000	\$	256	\$	286	\$	718	\$	1,652	\$	-	\$	667	\$	667	\$	755	\$	667	\$	667	\$	755	\$	667	\$	7,757	\$	(243)
FG Dir Salary	\$	64,375	\$	5,812	\$	5,847	\$	5,208	\$	5,694	\$	5,165	\$	5,365	\$	5,365	\$	5,365	\$	5,365	\$	5,365	\$	5,365	\$	5,365	\$	65,281	\$	906
FG Events Coordinator Wages	\$	26,200	\$	2,284	\$	2,209	\$	2,177	\$	2,096	\$	2,610	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	11,376	\$	(14,824)
Maint & Repair	\$	12,000	\$	-	\$	2,228	\$	409	\$	36	\$	437	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	10,110	\$	(1,890)
Materials & Supplies	\$	15,000	\$	1,496	\$	1,071	\$	2,475	\$	796	\$	1,786	\$	1,000	\$	1,250	\$	1,250	\$	1,250	\$	1,250	\$	1,250	\$	1,250	\$	16,124	\$	1,124
Minor Improvements	\$	5,000	\$	-	\$	-	\$	921	\$	-	\$	261	\$	417	\$	417	\$	417	\$	417	\$	417	\$	417	\$	417	\$	4,101	\$	(899)
Payroll Taxes	\$	8,000	\$	-	\$	667	\$	617	\$	693	\$	818	\$	667	\$	667	\$	667	\$	667	\$	667	\$	667	\$	667	\$	7,464	\$	(536)
Propane	\$	4,500	\$	584	\$	287	\$	345	\$	107	\$	-	\$	1,125	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,125	\$	3,573	\$	(927)
Refuse Removal	\$	10,000	\$	411	\$	206	\$	2,368	\$	206	\$	1,863	\$	833	\$	833	\$	833	\$	833	\$	833	\$	833	\$	833	\$	10,885	\$	885
Taxes	\$	10,000	\$	1,364	\$	56	\$	85	\$	1,376	\$	1,017	\$	-	\$	3,380	\$	-	\$	-	\$	2,505	\$	-	\$	-	\$	9,783	\$	(217)
Telephone & DSL	\$	13,000	\$	1,696	\$	1,661	\$	1,198	\$	1,193	\$	1,194	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	14,523	\$	1,523
Fairgrounds Misc	\$	2,000	\$	86	\$	139	\$	176	\$	214	\$	352	\$	167	\$	167	\$	167	\$	167	\$	167	\$	167	\$	167	\$	2,136	\$	136
Vehicle Maintenance	\$	2,000	\$	-	\$	380	\$	251	\$	246	\$	509	\$	167	\$	167	\$	167	\$	167	\$	167	\$	167	\$	167	\$	2,555	\$	555
Water & Sewer	\$	30,000	\$	768	\$	-	\$	-	\$	900	\$	-	\$	6,600	\$	-	\$	4,500	\$	-	\$	13,800	\$	-	\$	1,800	\$	28,368	\$	(1,632)
Sub-total Fairgrounds	\$	251,555	\$	18,596	\$	19,893	\$	21,489	\$	19,916	\$	19,709	\$	21,481	\$	17,386	\$	18,694	\$	17,846	\$	30,311	\$	14,094	\$	18,531	\$	237,946	\$	(13,609)
Humphrey Parking Lot:																														
Attendant wages	\$	6,240	\$	520	\$	520	\$	520	\$	520	\$	520	\$	520	\$	520	\$	520	\$	520	\$	520	\$	520	\$	520	\$	6,240	\$	-
General maintenance	\$	500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	42	\$	255	\$	-	\$	-	\$	-	\$	297	\$	(203)
Minor Improvements	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	333	\$	333	\$	333	\$	333	\$	333	\$	333	\$	333	\$	2,331	\$	(1,669)
Materials & Supplies	\$	700	\$	27	\$	2,996	\$	-	\$	-	\$	81	\$	58	\$	58	\$	58	\$	58	\$	58	\$	58	\$	58	\$	3,511	\$	2,811
Payroll taxes	\$	470	\$	-	\$	2	\$	40	\$	43	\$	51	\$	39	\$	39	\$	39	\$	39	\$	39	\$	39	\$	39	\$	409	\$	(61)
WSST + B&O	\$	5,100	\$	579	\$	549	\$	453	\$	845	\$	549	\$	240	\$	525	\$	525	\$	375	\$	320	\$	550	\$	510	\$	6,021	\$	921
Sub-total Humphrey Lot	\$	17,010	\$	1,127	\$	4,067	\$	1,013	\$	1,408	\$	1,201	\$	1,190	\$	1,475	\$	1,517	\$	1,580	\$	1,270	\$	1,500	\$	1,460	\$	18,808	\$	1,798
Possession BW Park:																														
Dock/ramp	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,500	\$	-	\$	-	\$	2,500	\$	(2,500)
Electricity	\$	4,000	\$	527	\$	725	\$	632	\$	854	\$	772	\$	240	\$	200	\$	200	\$	160	\$	160	\$	280	\$	480	\$	5,230	\$	1,230
Major Equip (Purchase/Rent/Repair)	\$	2,500	\$	53	\$	53	\$	53	\$	53	\$	53	\$	-	\$	208	\$	500	\$	-	\$	525	\$	208	\$	100	\$	1,807	\$	(693)
Maintenance & repair (general)	\$	4,000	\$	-	\$	730	\$	1,232	\$	80	\$	279	\$	600	\$	600	\$	600	\$	600	\$	200	\$	200	\$	200	\$	5,321	\$	1,321
Maintenance Wages	\$	9,000	\$	200	\$	200	\$	200	\$	190	\$	660	\$	900	\$	1,350	\$	1,350	\$	1,350	\$	450	\$	450	\$	225	\$	7,525	\$	(1,475)
Materials & Supplies	\$	1,500	\$	149	\$	1,482	\$	64	\$	529	\$	354	\$	150	\$	225	\$	225	\$	225	\$	75	\$	75	\$	38	\$	3,591	\$	2,091
Minor improvements	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,250	\$	-	\$	-	\$	1,250	\$	-	\$	-	\$	2,500	\$	(2,500)
Payroll Taxes - Possession	\$	750	\$	-	\$	15	\$	15	\$	16	\$	61	\$	75	\$	113	\$	113	\$	113	\$	38	\$	38	\$	19	\$	616	\$	(134)
Refuse removal	\$	2,000	\$	122	\$	125	\$	125	\$	125	\$	125	\$	167	\$	167	\$	167	\$	167	\$	167	\$	167	\$	167	\$	1,791	\$	(209)

Sales Tax + B&O - Overnight Parking	\$	50	\$	-	\$	-	\$	-	\$	8	\$	15	\$	20	\$	8	\$	-	\$	-	\$	51	\$	1						
Telephone	\$	1,200	\$	39	\$	39	\$	40	\$	40	\$	100	\$	100	\$	100	\$	100	\$	100	\$	898	\$	(302)						
Water Sys Monitor & Maint.	\$	1,750	\$	643	\$	164	\$	124	\$	150	\$	105	\$	105	\$	105	\$	105	\$	105	\$	1,966	\$	216						
Sub-total Possession Point	\$	36,750	\$	1,734	\$	3,533	\$	2,485	\$	2,037	\$	2,494	\$	2,345	\$	4,333	\$	3,380	\$	2,828	\$	5,570	\$	1,623	\$	1,434	\$	33,796	\$	(2,954)
South Whidbey Harbor																														
Customer Service Wages	\$	35,000	\$	1,545	\$	-	\$	-	\$	-	\$	-	\$	3,500	\$	3,500	\$	1,545	\$	1,545	\$	1,545	\$	1,545	\$	1,545	\$	16,270	\$	(18,730)
DNR Tidelands Lease	\$	12,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,000	\$	-
Dockhand - Part Time	\$	21,840	\$	650	\$	1,695	\$	1,285	\$	1,485	\$	2,220	\$	1,820	\$	3,400	\$	3,400	\$	1,820	\$	1,820	\$	700	\$	700	\$	20,995	\$	(845)
Electricity	\$	15,000	\$	1,770	\$	2,228	\$	2,312	\$	2,253	\$	1,685	\$	900	\$	750	\$	750	\$	600	\$	600	\$	1,050	\$	1,800	\$	16,698	\$	1,698
SW Harbor employee benefits	\$	15,480	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	7,200	\$	(8,280)
Equip (Purchase/Rent/Repair)	\$	3,000	\$	16	\$	16	\$	1,448	\$	16	\$	16	\$	-	\$	-	\$	-	\$	1,500	\$	-	\$	-	\$	-	\$	3,013	\$	13
Golf Cart - Maint/Ops	\$	800	\$	-	\$	-	\$	-	\$	-	\$	34	\$	133	\$	133	\$	133	\$	67	\$	67	\$	67	\$	-	\$	634	\$	(166)
Harbormaster Salary	\$	59,122	\$	4,348	\$	3,906	\$	4,052	\$	4,204	\$	4,413	\$	5,074	\$	5,074	\$	5,074	\$	5,074	\$	5,074	\$	5,074	\$	4,927	\$	56,294	\$	(2,828)
Ice Purchases	\$	600	\$	-	\$	-	\$	-	\$	-	\$	-	\$	96	\$	204	\$	204	\$	96	\$	-	\$	-	\$	-	\$	600	\$	-
Maint & Repair - Gen'l	\$	6,000	\$	135	\$	135	\$	135	\$	142	\$	142	\$	500	\$	500	\$	500	\$	500	\$	500	\$	500	\$	500	\$	4,189	\$	(1,811)
Materials & Supplies	\$	9,000	\$	425	\$	302	\$	129	\$	382	\$	406	\$	750	\$	1,000	\$	750	\$	750	\$	750	\$	750	\$	750	\$	7,144	\$	(1,856)
Improvements	\$	1,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	375	\$	-	\$	375	\$	375	\$	-	\$	-	\$	1,125	\$	(375)
Payroll taxes	\$	10,900	\$	-	\$	478	\$	457	\$	517	\$	710	\$	908	\$	908	\$	908	\$	908	\$	908	\$	908	\$	908	\$	8,518	\$	(2,382)
Pump-out system maint. & repairs	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-
Trash Removal	\$	4,500	\$	270	\$	275	\$	275	\$	303	\$	275	\$	375	\$	375	\$	375	\$	375	\$	375	\$	375	\$	375	\$	4,023	\$	(477)
Seasonal Wages	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	198	\$	1,500	\$	2,000	\$	2,500	\$	2,500	\$	1,000	\$	-	\$	-	\$	9,698	\$	(302)
Leasehold, Excise & Misc Taxes	\$	15,000	\$	3,916	\$	-	\$	43	\$	3,136	\$	245	\$	-	\$	3,750	\$	-	\$	-	\$	3,750	\$	-	\$	-	\$	14,840	\$	(160)
Telephone	\$	3,000	\$	174	\$	175	\$	207	\$	206	\$	209	\$	250	\$	250	\$	250	\$	250	\$	250	\$	250	\$	250	\$	2,721	\$	(279)
Water & Sewer	\$	9,250	\$	937	\$	-	\$	-	\$	765	\$	-	\$	1,500	\$	-	\$	1,500	\$	-	\$	1,500	\$	-	\$	1,542	\$	7,744	\$	(1,506)
Sub-total South Whidbey Harbor	\$	232,992	\$	14,787	\$	9,810	\$	10,943	\$	14,009	\$	11,153	\$	18,906	\$	34,819	\$	18,489	\$	16,960	\$	19,114	\$	11,819	\$	13,897	\$	194,706	\$	(38,286)
Total - Operating Disbursements	\$	1,361,511	\$	91,559	\$	89,123	\$	91,853	\$	100,657	\$	80,941	\$	95,329	\$	117,125	\$	208,545	\$	92,109	\$	117,007	\$	90,356	\$	88,148	\$	1,262,751	\$	(98,760)
Operating Excess / (Deficit):	\$	118,355	\$	(68,240)	\$	(51,326)	\$	21,764	\$	284,338	\$	12,655	\$	(10,970)	\$	(36,999)	\$	(112,159)	\$	(7,488)	\$	250,292	\$	3,570	\$	(49,699)	\$	235,739	\$	117,384
CAPITAL REVENUE																														
IC ARPA Grant 1 - FG Housing	\$	125,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(125,000)
RCO Possession Boarding Floats	\$	262,500	\$	-	\$	-	\$	-	\$	-	\$	34,980	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	34,980	\$	(227,520)
Grant funding (WSDA) - Fairgrounds	\$	65,000	\$	-	\$	468	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	468	\$	(64,532)
Grant funding (STBG/TA) - Clinton Dock	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2018A Bond Interest Income	\$	6,000	\$	600	\$	264	\$	189	\$	405	\$	252	\$	252	\$	480	\$	480	\$	480	\$	480	\$	360	\$	360	\$	4,602	\$	(1,398)
2018B Bond Interest Income	\$	6,000	\$	600	\$	264	\$	188	\$	405	\$	253	\$	253	\$	480	\$	480	\$	480	\$	480	\$	360	\$	360	\$	4,603	\$	(1,397)
Total - Capital Revenue	\$	464,500	\$	1,200	\$	996	\$	377	\$	810	\$	35,485	\$	505	\$	960	\$	960	\$	960	\$	960	\$	720	\$	720	\$	44,653	\$	(419,847)
CAPITAL EXPENDITURES																														
Fairgrounds - Workforce Housing	\$	125,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(125,000)
SWH Capital Improvements	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(10,000)
RCO Possession Boarding Floats	\$	230,000	\$	-	\$	-	\$	-	\$	7,396	\$	34,980	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	42,376	\$	(187,624)
Clinton Dock - POF	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2012 LTGO Bond Fees	\$	1,050	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,050	\$	-	\$	-	\$	1,050	\$	-
2012 LTGO Bond Interest	\$	14,250	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,250	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,250	\$	12,500	\$	(1,750)
2012 LTGO Bond Principal	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	50,000	\$	-
2016 LTGO Bond Interest	\$	550	\$	-	\$	-	\$	-	\$	-	\$	-	\$	303	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	551	\$	1
2016 LTGO Bond Principal	\$	15,184	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,184	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,184	\$	-

2018A LTGO Bond Fees	\$	1,050	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,050	\$	-	\$	-	\$	1,050	\$	-						
2018A LTGO Bond Interest	\$	15,444	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,722	\$	15,444	\$	-						
2018A LTGO Bond Principal	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	5,000	\$	-						
2018B LTGO Bond Fees	\$	700	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	700	\$	-	\$	-	\$	700	\$	-						
2018B LTGO Bond Interest	\$	18,592	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	9,296	\$	18,592	\$	-						
2018B LTGO Bond Principal	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	10,000	\$	-						
Total - Capital Expenditures:	\$	496,820	\$	-	\$	-	\$	-	\$	7,396	\$	34,980	\$	38,755	\$	-	\$	-	\$	-	\$	2,800	\$	-	\$	88,516	\$	172,447	\$	(324,373)
Capital Excess / (Deficit):	\$	(32,320)	\$	1,200	\$	996	\$	377	\$	(6,586)	\$	505	\$	(38,250)	\$	960	\$	960	\$	960	\$	(1,840)	\$	720	\$	(87,796)	\$	(127,794)	\$	(95,474)
Total Budget Excess / <Deficit>	\$	86,035	\$	(67,040)	\$	(50,330)	\$	22,141	\$	277,752	\$	13,160	\$	(49,220)	\$	(36,039)	\$	(111,199)	\$	(6,528)	\$	248,452	\$	4,290	\$	(137,495)	\$	107,945	\$	21,910
Bond Fund Balance	\$	192,221	\$	192,541	\$	192,700	\$	192,750	\$	194,727	\$	158,721	\$	193,421	\$	193,421	\$	193,421	\$	193,421	\$	193,421	\$	193,421	\$	193,421	\$	193,421		
General Fund Balance	\$	353,521	\$	284,730	\$	235,030	\$	257,171	\$	527,500	\$	540,660	\$	491,440	\$	455,401	\$	344,202	\$	337,674	\$	586,126	\$	590,416	\$	452,921				
Total Cash Balance	\$	545,742	\$	477,271	\$	427,730	\$	449,921	\$	722,227	\$	699,381	\$	684,861	\$	648,822	\$	537,623	\$	531,095	\$	779,547	\$	783,837	\$	646,342				



Executive Director Report
Regular Meeting July 14 ,2026

Financial Reporting

In May we received approximately \$93,594 in operating, tax and capital revenue; and incurred approximately \$ 80,429 in operating & capital expenses. As of May 31, 2026 our cash balance was \$190,486.41 and we had \$ 507,807.20 in our investment accounts for a total of \$698,293.61

UPDATES

- Clinton Community Council presentation
- RCEDF Funding contract with the County for Possession ramp
- Presentation to CERB Board on the 16th in Olympia for fairgrounds 3-phase power
- Out to bid for the emergency repair of Possession Beach ramp
- Filing all paperwork with the County Election office for Levy Lift this week
- Tim Callison has stepped up as the Port's Levy Pro committee chair
- Fair Booth Schedule
- Harbor Hopper Update

June 2026 Operations Report

Clinton Beach:

Preparations for the crabbing season were made at the pier to ensure the space is equipped for an influx of park guests. Regular landscaping maintenance is underway. The onsite fire extinguisher has been inspected for the year.

South Whidbey Harbor:

A new archway has been erected at the entrance to the docks which includes a new sign for the South Whidbey Yacht Club. Regular scheduled boat ramp cleaning has been made a focus as we anticipate an influx of boaters as the crabbing season opens. The Harbor Hopper ramp was completed to ensure safe boarding of our guests aboard the new ferry service. Fire extinguishers have been inspected for the year.

Fairgrounds:

We are preparing the Fairgrounds for the upcoming fair. The bathroom renovation project is on track for completion, and the sewer drainage issue has been resolved. The Fairgrounds has, and will be, the primary focus of the maintenance team through July. Fire extinguishers have been inspected for the year.

Possession Beach:

We have received delivery of our new skid steer, allowing us to fully maintain the boat ramp. Work has begun to overhaul the picnic and park area, which will be an ongoing project through the end of the year. Site inspections have been completed by FEMA for the boat ramp repair project. Design of our new floating docks is near completion and we have been working closely with Facet to ensure our new docks will serve the Port and the community properly. Fire extinguishers have been inspected for the year.

Bush Point:

We have made minor repairs to the floating docks to ensure they are kept operational through the busy season. Regular landscaping maintenance is underway. Fire extinguishers have been inspected for the year.

Humphrey Road Parking Lot:

We are preparing to reinforce the transition slab of the staircase with the help of a welding fabricator.

Respectfully submitted,

Christian Tomisser

*Operations Manager
Port of South Whidbey*



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Fairgrounds Manager Report June 2026

****May Events:****

WWGA Horse Competition
Island Betties Barrel Racing Series two times
4H Dog Show
SW Parks Youth Photo Class

****Upcoming Events:****

July 11 – Ragnar
July 13 Fair Setup Begins
July 23-26 Whidbey Island Fair
Aug 1 – Island Betties Barrel Racing
Aug 14-16 Little BIG Fest
Aug 22-24 OM-OK-SEE

Coffman Kitchen is at full capacity. We have two new weekly tenants (YoYo Bagels and Whidbey Island Preservation Society), as well as our food trucks using the kitchen as their commissary. Cold storage is what determines our tenant capacity.

Pole Kitchen has a new 3-day per week bakery tenant starting next week, and we have been getting one-off usage by farmers who need to rinse and freeze their product.

The campground is getting busier as the summer moves on. We have the Campground reserved beginning July 14th for the Fair to begin striping and getting it ready to host hundreds of campers.

****Marketing:****

I began our “did you know” on the Port’s social media, and it has been successful so far. People are interested in our history, and it helps build a narrative as we get into “levy season”.

For the rest of this month it is full throttle event season, and I have made a checklist to make sure we get through the safety and utility issues before the setup begins on the 14th.

Thank you to Christian, and Carter who are doing WAY more than expected since being short handed for the last few weeks.



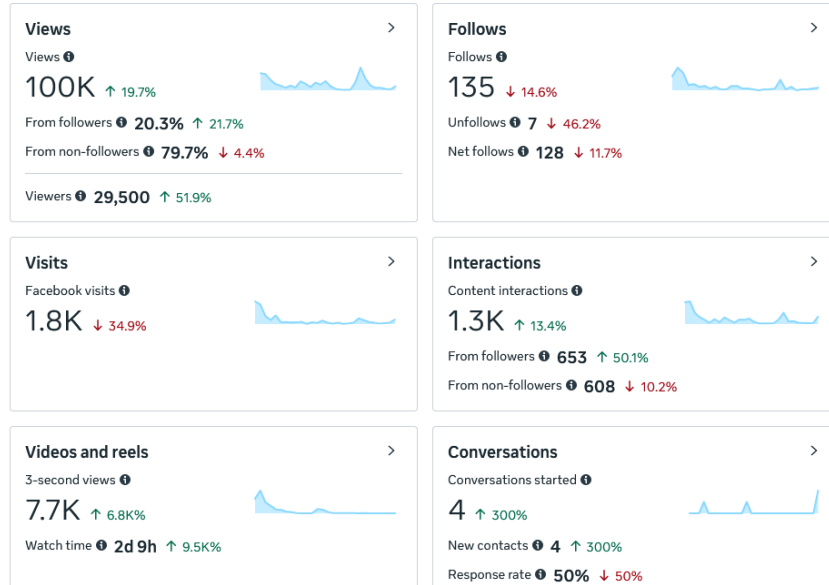
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Port's Facebook Insights

Performance

June 4, 2026 - July 1, 2026



Fairgrounds Facebook Insights

Performance

June 4, 2026 - July 1, 2026

