

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, August 11, 2026, at 4:00 p.m.

AGENDA

Join Zoom Meeting

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

Meeting ID: 845 9219 6378

One tap mobile

+12532050468,,84592196378# US

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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 Regular Meeting of July 14, 2026
- Approval of July Vouchers in the amount of \$ 230,356.86
- Resolution 26-07 Appointing Auditing and Alternate Officers

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.*

- Eformative Solutions,

Tadd Lisman, from E Formative Solutions, will be present at the meeting with the rest of the team joining via zoom to discuss the EV charger project's progress.

- Christopher Baldwin Design, Logo and branding presentation

Chris will be at the meeting to lead a discussion on rebranding efforts for the Port. The Marketing Committee has been working with his company for the last few months to come up with logo concepts to present to the Commission for their consideration.

Financial Update

- June 2026 Financial Statement and P&L
- July Purchase and Payables
- 2026 Financial Forecast

EXECUTIVE DIRECTOR REPORT**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 Regular Meeting

July 14, 2026

Held in Freeland, Washington
and online via Zoom Meeting Service

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

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, July 14, 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 June 9, 2026
- Approval of June vouchers in the amount of \$193,696
- Contract with Branch Business Services for Accounting Services

ACTION

Motion made by Gordon and seconded by Easton to approve the Consent Agenda including the authorization and acceptance of June Vouchers in the amount of \$193,696 and the service contract with Branch Business Services. Motion passed unanimously.

Presentation by Betsy Arened, Manager, Freeland Library.

Ms. Arened presented information on the library's importance to communities throughout Snohomish County and their work in Freeland. She also provided information on the upcoming levy lift being considered on the August ballot.

Financial Update Executive Director Pivarnik reported that 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

Director Pivarnik provided the following documents for the Commission review.

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

EXECUTIVE DIRECTOR REPORT

Director Pivarnik outlined various projects that staff has been working on this past month. He highlighted RCEDF funding for Possession Boat Ramp, Harbor Hopper operations, and Levy lift paperwork filed with the County Elections office. Also, with the Whidbey Island Fair fast approaching he presented schedule opportunities for the Commissioners and Staff to man the Port's booth at the fair.

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.*

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 June with several horse shows and events were on site. 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 (IRTPO): Was not able to take part in the Island County Council of Governments this month.

Ng: WPPA:

Marketing & Promotion:

Easton: Marine Resources Committee (MRC).

WPPA Legislative Committee: Had their first meeting. The conversation was on the Governor's request to all agencies to review all of their programs because it will be tough budget session. The WPPA was also encouraging all rural ports to take part in CERB's Rural grant programs. There seems to be plenty of funding available. The Association is also promoting the lessening of requirements for Personal Service Contracts because ports are complaining that there are too many hoops to jump through and it is stalling many projects.

City of Langley Council Meetings: the city has agreed on putting a Levy Lift on the November ballot they are proposing a lift of \$.73 which would bring their total levy to \$1.74 / Thousand if approved.

UNFINISHED BUSINESS: None

ADJOURNMENT: Without any further action, the Meeting was adjourned at 5:15 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.

**PORT OF SOUTH WHIDBEY
ISLAND COUNTY WASHINGTON
VOUCHER APPROVAL DOCUMENT
General Fund No.: 6540095000**

07/22/2026 Voucher Submission

08/11/2026 MTG

Voucher #	Vendor Name	Voucher Amt
	VENDOR PAYMENTS	
26-0723	Bush Point Resort Water System	468
26-0724	Bush Point Resort Water System	468
26-0725	City Of Langley	577.5
26-0726	City Of Langley	651.61
26-0727	City Of Langley	368.28
26-0728	City Of Langley	1045.5
26-0729	City Of Langley	217.36
26-0730	Enduris Washington	135
26-0731	Employment Security-Cares	736.88
26-0732	Employment Security-FMLA	1025.48
26-0733	Facet, Inc.	9369.35
26-0734	South Whidbey School District	762.96
26-0735	WA ST DOR B&O Excise	2094.79
26-0736	WA ST DOR Leasehold	1879.13
26-0737	WA ST Dept of Labor and Industries	5714.44
26-0738	Zoro Tools	353.46
26-0739	Zoro Tools	208.37
	TOTAL VOUCHER	\$26,076.11
	ELECTRONIC VOUCHERS	
	TOTAL ELECTRONIC VOUCHERS	0.00
	TOTAL	26,076.11

Total 17 of vouchers submitted: 26-0723 thru 26-0739 \$26,076.11 and 0 EFT Payment \$00.00

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Port of Coupeville and that I am authorized to authenticate and certify said claim.

Dawn L Wilson

Auditing Officer

Date 07/22/2026

As of this date, the Board, by a (unanimous, majority) vote does hereby approve for payment those vouchers included in the above list bearing 26-0723 thru 26-0739 \$26,076.11 and 0 EFT Payments \$00.00.

Meeting Date 08/11/2026

Commissioner
Easton

Commissioner
Gordon

Commissioner
NG

**PORT OF SOUTH WHIDBEY
ISLAND COUNTY WASHINGTON
VOUCHER APPROVAL DOCUMENT
General Fund No.: 6540095000**

08/11/2026 Meeting

Voucher #	Vendor Name	Voucher Amt
	VENDOR PAYMENTS	
26-0801	Absolute Pest Control	797.23
26-0802	Branch Business Services	5036.68
26-0803	China City Properties, LLC	2575.00
26-0804	Comcast Business	434.47
26-0805	Edward Jones	341.84
26-0806	Employment Security Dept-UI Tax Admin	10167.44
26-0807	Enduris Washington	96168.00
26-0808	Fire Chief Equipment Co., Inc	4155.35
26-0809	Fire Chief Equipment Co., Inc	648.49
26-0810	Freeland Ace Hardware	1878.63
26-0811	Hanson's Building Supply	3395.16
26-0812	Harbor Plumbing South, LLC	2764.59
26-0813	Heritage Bank	3309.85
26-0814	Honey Bucket	142.00
26-0815	Island Disposal	867.37
26-0816	Island Disposal	140.78
26-0817	Island Disposal	124.66
26-0818	Island Disposal	546.78
26-0819	Island Disposal	51.90
26-0820	Puget Sound Energy	4112.72
26-0821	Ragnar Events, LLC	1200.00
26-0822	Sebo's Do-It Center	1236.75
26-0823	Sound Business Center	130.92
26-0824	U.S. Bank	1050.00
26-0825	WA ST Dept of Transportation	364.00
26-0826	Washington Public Ports Association	626.75
26-0827	Whidbey Island Fair-Vendor	400.00
26-0828	Whidbey Telecom - Vendor	1454.88
26-0829	Whidbey Water Services, LLC	150.08
	TOTAL VOUCHER	\$144,272.32
	ELECTRONIC VOUCHERS	
EFT-0801	Direct Deposit - Payroll 08/11/2026	47,686.47
EFT-0802	EFTPS - IRS 941 Tax Liability 08/11/2026	12,321.96
	TOTAL ELECTRONIC VOUCHERS	60,008.43
	TOTAL	204,280.75

Total 29 of vouchers submitted: 26-0801 thru 26-0829 \$144,272.32 and 1 EFT Payment \$60,008.43.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Port of Coupeville and that I am authorized to authenticate and certify said claim.

Auditing Officer

Date 08/11/2026

As of this date, the Board, by a (unanimous, majority) vote does hereby approve for payment those vouchers included in the above list bearing 26-0801 thru 26-0829 \$144,272.32 and 2 EFT Payment \$60,008.43.

Commissioner

Commissioner

Commissioner



1804 Scott Road, Suite 303 • P.O. Box 872
Freeland, WA 98249

Phone: 360-331-5494 Fax: 360-331-5414
www.portofsouthwhidbey.com

Resolution No. 26-07

A Resolution to Appoint
Auditing Officer and Alternate Officer

WHEREAS, RCW 42.24.080 establishes the need and responsibilities for an Auditing Officer for the municipal corporation of the Port District of South Whidbey Island, and

WHEREAS, The Port has selected Branch Business Services as the Port's accounting firm

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Port District of South Whidbey Island hereby designates that Executive Director, Jim Pivarnik is appointed as primary Auditing Officer and Branch Business Services, Dawn Wilson as alternate, effective as of Tuesday, August 11, 2026.

ADOPTED by the Board of Commissioners of the Port District of South Whidbey Island, Island County, Washington, during its regular meeting on the 11th day of August 2026.

Commissioner Jack Ng

Commissioner Curt Gordon

Commissioner Greg Easton

PORT OF SOUTH WHIDBEY ISLAND

STATEMENT OF RECEIPTS AND DISBURSEMENTS
ARISING FROM CASH TRANSACTIONS
JUNE 2026

August 1, 2026



1804 Scott Road, Suite 303 • P.O. Box 872
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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 June 30, 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

August 1, 2026

Port of South Whidbey POSW-Combined Month To Date Profit & Loss

Cash Basis

June 2026

	Jun 26	Jan - Jun 26
Ordinary Income/Expense		
Income		
Fairgrounds Revenue		
Camping Fees - Fairgrounds	5,315.00	18,993.95
Dump Fees - Campground	360.00	1,495.00
Fair Association Lease	1,750.00	3,000.00
Fairgrounds Events		
Event Haul In Fees-Fairgrounds	86.00	190.00
Event Rentals - Fairgrounds	9,974.80	20,625.55
Total Fairgrounds Events	10,060.80	20,815.55
Fairgrounds Revenue - Misc	16.50	89.60
Taxes - Fairgrounds		
Camping Sales/Lodging Tax	0.00	1,030.40
L/H Tax Revenue - Fairgrounds	0.00	1,512.45
Total Taxes - Fairgrounds	0.00	2,542.85
Tenant Leases - Fairgrounds	3,324.42	20,156.61
Total Fairgrounds Revenue	20,826.72	67,093.56
Harbor Revenue		
Annual Moorage	1,648.00	15,016.04
Commercial Moorage	900.00	1,800.00
Dinghy	450.00	900.00
Donations	16.20	117.56
L/H Tax Revenue - SWH	0.00	3,429.54
Live-aboard fee	0.00	1,039.36
Monthly Moorage	0.00	13,276.81
Showers	122.00	720.25
SWH Uplands Lease	567.00	1,134.00
Transient Day Use Moorage	1,335.00	4,036.00
Transient Overnight Moorage	24,031.69	63,318.93
Total Harbor Revenue	29,069.89	104,788.49
Humphrey Road Revenue		
Daily Parking Fees-Humphrey Rd	4,023.27	19,774.09
Permit Fees - Humphrey Rd	5,718.74	17,531.10
Sales Tax - Humphrey Rd	0.00	2,088.05
Total Humphrey Road Revenue	9,742.01	39,393.24
Interest Income	1,038.08	3,957.61
Miscellaneous Income	414.98	1,225.42
Possession Park Revenue		
Donations - Possession Park	8.00	53.00
Parking Fees - Possession	0.00	10.00
Rental of Residence - Poss Pk	1,400.00	8,780.00
Total Possession Park Revenue	1,408.00	8,843.00
Property Tax Income	13,593.44	513,172.38
Timber, L/H, Comp Tax Income	27.09	219.98
Total Income	76,120.21	738,693.68
Gross Profit	76,120.21	738,693.68
Expense		
Administration		
Admin/Accounting Wages	4,695.86	24,350.53
Administrative Payroll Taxes	2,233.93	16,203.43

Port of South Whidbey POSW-Combined Month To Date Profit & Loss

Cash Basis

June 2026

	Jun 26	Jan - Jun 26
Commissioners' Salaries	1,080.00	6,480.00
Consultant Services	1,050.00	4,200.00
Dues & Memberships	251.51	2,744.51
Election Costs	0.00	6,436.25
Employee Fringe Benefits	300.00	15,000.00
Employee IRA Matching	281.76	1,697.45
Executive Director Salary	8,750.00	52,500.00
FMLA & CARES Payroll Taxes	0.00	3,981.41
Labor & Industries Taxes	0.00	10,274.26
Legal Notices/Classified Ads	442.68	803.16
Maintenance Manager Wages	5,607.00	30,605.63
Maintenance Tech 1 Wages	3,490.08	21,716.40
Maintenance Tech 2 Wages	1,608.00	20,184.48
Marketing - General	295.00	1,726.72
Meetings & Education incl WPPA	729.00	914.19
Merchant Fees	284.54	3,181.14
Misc Expenses & Taxes	11.00	1,527.95
Ofc. Equip Lease, Purch, Repair	647.02	3,837.01
Office & Facilities Supplies	73.04	3,954.69
Office Telephone & Staff Mobile	400.84	3,486.45
Payroll Taxes - Commissioners	228.58	1,043.28
Per Diem - Commissioners		
Per Diem - Easton	322.00	2,254.00
Per Diem - Gordon	966.00	2,737.00
Per Diem - Ng	161.00	966.00
Total Per Diem - Commissioners	1,449.00	5,957.00
Port Clerk/Accountant Wages	1,867.50	38,516.86
Port Office Rental	2,575.00	15,450.00
Port Vehicles' Expense	393.72	2,174.05
Travel Exp - Commissioners		
Travel Expense - Easton	0.00	304.26
Travel Expense - Gordon	979.40	1,088.15
Travel Expense - Ng	0.00	0.00
Total Travel Exp - Commissioners	979.40	1,392.41
Travel Expense - Staff	561.92	3,173.47
Website Design & Maintenance	55.00	1,429.31
Total Administration	40,341.38	304,942.04
Bush Point Operations		
Dock & Ramp - Bush Pt	0.00	1,002.42
Electricity - Bush Pt	99.45	636.47
Equipment - Bush Pt	0.00	2,196.35
Maint & Repair - Bush Pt	695.93	1,114.03
Materials & Supplies - Bush Pt	0.00	632.85
Refuse Removal - Bush Pt	40.01	1,030.69
Total Bush Point Operations	835.39	6,612.81
Clinton Beach Operations		
Electricity - Clinton Beach	104.76	701.27
Maint & Repair - Clinton Beach	695.95	797.88
Materials & Supplies - Clinton	49.45	834.24
Minor Improvements - Clinton	0.00	685.20
Refuse Removal - Clinton Beach	140.77	841.76
Water System - Clinton Beach	0.00	190.62
Total Clinton Beach Operations	990.93	4,050.97

Port of South Whidbey POSW-Combined Month To Date Profit & Loss

Cash Basis

June 2026

	Jun 26	Jan - Jun 26
Fairgrounds Operations		
Electricity - Fairgrounds	2,075.66	20,715.15
Employee Benefits - Fairgrounds	600.00	3,600.00
Equipment (Purch/Rent/Repair)	850.96	3,763.21
Fairgrounds Misc Exp	151.95	1,119.13
FG Director Wages	0.00	27,726.56
FG Mktg & Events Coord Wages	4,553.00	15,929.58
Maint & Repair - Fairgrounds	1,655.91	4,765.85
Maint Wages - Temp Fair	0.00	0.00
Marketing/Advertising-FG	0.00	1,602.14
Materials & Supplies - Fair	621.36	8,244.88
Minor Improvements - Fair	0.00	921.45
Payroll Taxes - Fairgrounds	650.18	4,119.77
Propane - Fairgrounds	480.53	1,803.42
Refuse Removal - Fairgrounds	1,654.63	5,922.07
Taxes - Fairgrounds		
B & O Tax - Fair	142.79	492.73
Leasehold Tax - Fair	0.00	2,315.69
Sales & Lodging Tax	710.91	1,944.30
Total Taxes - Fairgrounds	853.70	4,752.72
Telephone & DSL - Fairgrounds	1,194.76	8,136.58
Vehicle Maintenance - Fair	526.59	1,912.76
Water & Sewer - Fairgrounds	1,226.82	2,895.12
Total Fairgrounds Operations	17,096.05	117,930.39
Humphrey Rd Parking Lot Ops		
Attendant Payroll - Humphrey Rd	520.00	3,120.00
Materials & Supplies - Humph Rd	0.00	3,104.54
Payroll Taxes - Humphrey Rd	47.01	260.35
Taxes - Humphrey Rd		
B & O Taxes - Humphrey Rd	23.29	123.74
WSST - Parking	0.00	2,362.50
Total Taxes - Humphrey Rd	23.29	2,486.24
Total Humphrey Rd Parking Lot Ops	590.30	8,971.13
Payroll Expenses	-48.96	0.00
Possession Beach Park Ops		
Electricity - Possession	499.91	4,009.41
Equip (Purchase/Rent/Repair)	95,228.47	95,495.57
Maint & Repair - Possession	695.93	3,016.76
Maint. Wages - Possession	910.00	2,360.00
Materials & Suppl - Possession	141.05	2,719.34
Payroll Taxes - Possession	82.24	205.03
Refuse Removal - Possession	124.66	745.13
Telephone - Possession	39.64	237.99
Water System Maint - Poss Pk	150.08	1,381.86
Total Possession Beach Park Ops	97,871.98	110,171.09
Reconciliation Discrepancies	0.00	-60.45
South Whidbey Harbor Ops		
Asst Harbormaster Wages	0.00	1,545.00
Dockhand - Part Time	1,995.00	9,330.00
Electricity - Harbor	741.70	10,989.24
Employee Benefits - Harbor	600.00	3,600.00
Equip (Purch/Rent/Repair) SWH	16.39	1,530.06
Golf Cart & Boat-Maint	0.00	33.97
Harbor Receipts Discrepancy	0.00	0.03

Port of South Whidbey POSW-Combined Month To Date Profit & Loss

Cash Basis

June 2026

	Jun 26	Jan - Jun 26
Harbormaster Wages	5,097.51	26,021.14
Maint & Repair - Harbor	229.36	918.36
Materials & Supplies - Harbor	3,543.28	5,188.07
Minor Improvements - Harbor	265.92	265.92
Payroll Taxes - Harbor	760.58	3,471.58
Refuse Removal - Harbor	275.47	1,674.30
Seasonal Wages - Harbor	922.50	1,120.50
Taxes - Harbor		
B & O Tax - Harbor	388.89	721.33
Leasehold Tax - Harbor	0.00	7,007.04
Total Taxes - Harbor	388.89	7,728.37
Telephone & DSL - Harbor	204.88	1,176.14
Water & Sewer - Harbor	837.52	2,540.00
Total South Whidbey Harbor Ops	15,879.00	77,132.68
Total Expense	173,556.07	629,750.66
Net Ordinary Income	-97,435.86	108,943.02
Other Income/Expense		
Other Income		
Capital Revenue		
Bond Interest		
2018A Bond Interest Income	172.51	1,999.50
2018B Bond Interest Income	172.50	1,999.45
Total Bond Interest	345.01	3,998.95
Fairgrounds		
RCEDF Grant - Fairgrounds	0.00	468.00
Total Fairgrounds	0.00	468.00
Total Capital Revenue	345.01	4,466.95
Total Other Income	345.01	4,466.95
Other Expense		
Capital Expenditures		
2012 LTGO Bond		
2012 LTGO Bond Interest	6,250.00	6,250.00
Total 2012 LTGO Bond	6,250.00	6,250.00
2016 LTGO Bond		
2016 LTGO Bond Interest	183.75	183.75
2016 LTGO Bond Principal	15,000.00	15,000.00
Total 2016 LTGO Bond	15,183.75	15,183.75
2018A LTGO Bond		
2018A LTGO Bond Interest	7,722.50	7,722.50
Total 2018A LTGO Bond	7,722.50	7,722.50
2018B LTGO Bond (Taxable)		
2018B LTGO Bond Interest	9,296.25	9,296.25
Total 2018B LTGO Bond (Taxable)	9,296.25	9,296.25

Port of South Whidbey
POSW-Combined Month To Date Profit & Loss

Cash Basis

June 2026

	<u>Jun 26</u>	<u>Jan - Jun 26</u>
Clinton Dock-Passenger Ferry	0.00	7,395.95
Fairgrounds - Cap Improvements	4,760.90	6,582.78
RCO Possession Boarding Floats	1,602.00	47,300.95
Total Capital Expenditures	<u>44,815.40</u>	<u>99,732.18</u>
Total Other Expense	<u>44,815.40</u>	<u>99,732.18</u>
Net Other Income	<u>-44,470.39</u>	<u>-95,265.23</u>
Net Income	<u>-141,906.25</u>	<u>13,677.79</u>

Port of South Whidbey
POSW-Profit & Loss Budget vs. Actual
January through June 2026

Cash Basis

	Jan - Jun...	Budget	\$ Over Bu...	% of Bu...
Ordinary Income/Expense				
Income				
Fairgrounds Revenue				
Camping Fees - Fairgrounds	18,993.95	30,000.00	-11,006.05	63.3%
Dump Fees - Campground	1,495.00	3,000.00	-1,505.00	49.8%
Fair Association Lease	3,000.00	848.02	2,151.98	353.8%
Fairgrounds Events				
Event Haul In Fees-Fairgrounds	190.00	300.00	-110.00	63.3%
Event Rentals - Fairgrounds	20,625.55	34,700.02	-14,074.47	59.4%
Total Fairgrounds Events	20,815.55	35,000.02	-14,184.47	59.5%
Fairgrounds Revenue - Misc	89.60	249.98	-160.38	35.8%
Taxes - Fairgrounds				
Camping Sales/Lodging Tax	1,030.40	2,625.00	-1,594.60	39.3%
L/H Tax Revenue - Fairgrounds	1,512.45	1,899.98	-387.53	79.6%
Total Taxes - Fairgrounds	2,542.85	4,524.98	-1,982.13	56.2%
Tenant Leases - Fairgrounds	20,156.61	21,000.00	-843.39	96.0%
Total Fairgrounds Revenue	67,093.56	94,623.00	-27,529.44	70.9%
Harbor Revenue				
Annual Moorage	15,016.04	9,549.98	5,466.06	157.2%
Commercial Moorage	1,800.00	1,250.02	549.98	144.0%
Dinghy	900.00	450.00	450.00	200.0%
Dock Sales - Ice	0.00	375.00	-375.00	0.0%
Donations	117.56	99.98	17.58	117.6%
Harbor Revenue - Misc	0.00	50.02	-50.02	0.0%
L/H Tax Revenue - SWH	3,429.54	3,750.00	-320.46	91.5%
Live-aboard fee	1,039.36	680.02	359.34	152.8%
Monthly Moorage	13,276.81	22,500.00	-9,223.19	59.0%
Showers	720.25	750.00	-29.75	96.0%
SWH Uplands Lease	1,134.00	750.00	384.00	151.2%
Transient Day Use Moorage	4,036.00	7,500.00	-3,464.00	53.8%
Transient Overnight Moorage	63,318.93	87,999.98	-24,681.05	72.0%
Total Harbor Revenue	104,788.49	135,705.00	-30,916.51	77.2%
Humphrey Road Revenue				
Daily Parking Fees-Humphrey Rd	19,774.09	17,499.98	2,274.11	113.0%
Permit Fees - Humphrey Rd	17,531.10	15,000.00	2,531.10	116.9%
Sales Tax - Humphrey Rd	2,088.05	2,550.00	-461.95	81.9%
Total Humphrey Road Revenue	39,393.24	35,049.98	4,343.26	112.4%
Interest Income	3,957.61	5,499.98	-1,542.37	72.0%
Miscellaneous Income	1,225.42	500.02	725.40	245.1%
Possession Park Revenue				
Donations - Possession Park	53.00	99.98	-46.98	53.0%
Electricity reimb - Poss Pk	0.00	600.00	-600.00	0.0%
Parking Fees - Possession	10.00	50.02	-40.02	20.0%
Rental of Residence - Poss Pk	8,780.00	7,800.00	980.00	112.6%
Sales Tax - Possession Parking	0.00	5.02	-5.02	0.0%
Total Possession Park Revenue	8,843.00	8,555.02	287.98	103.4%
Property Tax Income	513,172.38	459,500.02	53,672.36	111.7%
Timber, L/H, Comp Tax Income	219.98	500.02	-280.04	44.0%
Total Income	738,693.68	739,933.04	-1,239.36	99.8%
Gross Profit	738,693.68	739,933.04	-1,239.36	99.8%
Expense				
Administration				
Admin/Accounting Wages	24,350.53	20,496.98	3,853.55	118.8%

Port of South Whidbey POSW-Profit & Loss Budget vs. Actual

Cash Basis

January through June 2026

	Jan - Jun...	Budget	\$ Over Bu...	% of Bu...
Administrative Payroll Taxes	16,203.43	14,499.98	1,703.45	111.7%
Audit	0.00	5,000.02	-5,000.02	0.0%
Commissioners' Salaries	6,480.00	6,480.00	0.00	100.0%
Compensation Reserve	0.00	11,000.02	-11,000.02	0.0%
Consultant Services	4,200.00	9,999.98	-5,799.98	42.0%
County Service Fees	0.00	50.02	-50.02	0.0%
Dues & Memberships	2,744.51	1,500.00	1,244.51	183.0%
Election Costs	6,436.25	5,499.98	936.27	117.0%
Employee Fringe Benefits	15,000.00	23,700.00	-8,700.00	63.3%
Employee IRA Matching	1,697.45	4,250.02	-2,552.57	39.9%
Executive Director Salary	52,500.00	52,500.00	0.00	100.0%
FMLA & CARES Payroll Taxes	3,981.41	3,000.00	981.41	132.7%
Insurance (Port-wide)	0.00	57,500.02	-57,500.02	0.0%
Labor & Industries Taxes	10,274.26	13,250.02	-2,975.76	77.5%
Legal Fees	0.00	2,000.02	-2,000.02	0.0%
Legal Notices/Classified Ads	803.16	249.98	553.18	321.3%
Maintenance Manager Wages	30,605.63	30,000.00	605.63	102.0%
Maintenance Tech 1 Wages	21,716.40	24,549.98	-2,833.58	88.5%
Maintenance Tech 2 Wages	20,184.48	24,549.98	-4,365.50	82.2%
Marketing - General	1,726.72	5,000.02	-3,273.30	34.5%
Meetings & Education incl WPPA	914.19	2,499.98	-1,585.79	36.6%
Merchant Fees	3,181.14	4,599.98	-1,418.84	69.2%
Misc Expenses & Taxes	1,527.95	1,500.00	27.95	101.9%
Ofc. Equip Lease, Purch, Repair	3,837.01	3,000.00	837.01	127.9%
Office & Facilities Supplies	3,954.69	1,500.00	2,454.69	263.6%
Office Telephone & Staff Mobile	3,486.45	3,999.98	-513.53	87.2%
Payroll Taxes - Commissioners	1,043.28	999.98	43.30	104.3%
Per Diem - Commissioners				
Per Diem - Easton	2,254.00	3,083.33	-829.33	73.1%
Per Diem - Gordon	2,737.00	3,083.32	-346.32	88.8%
Per Diem - Ng	966.00	3,083.33	-2,117.33	31.3%
Total Per Diem - Commissioners	5,957.00	9,249.98	-3,292.98	64.4%
Port Clerk/Accountant Wages	38,516.86	36,050.02	2,466.84	106.8%
Port Office Rental	15,450.00	15,450.00	0.00	100.0%
Port Vehicles' Expense	2,174.05	2,000.02	174.03	108.7%
Promotional Hosting	0.00	249.98	-249.98	0.0%
Publications & Subscriptions	0.00	99.98	-99.98	0.0%
Travel Exp - Commissioners				
Travel Expense - Easton	304.26	750.00	-445.74	40.6%
Travel Expense - Gordon	1,088.15	750.00	338.15	145.1%
Travel Expense - Ng	0.00	750.00	-750.00	0.0%
Total Travel Exp - Commissioners	1,392.41	2,250.00	-857.59	61.9%
Travel Expense - Staff	3,173.47	2,499.98	673.49	126.9%
Website Design & Maintenance	1,429.31	500.02	929.29	285.9%
Total Administration	304,942.04	401,526.92	-96,584.88	75.9%
Bush Point Operations				
Dock & Ramp - Bush Pt	1,002.42	500.02	502.40	200.5%
Electricity - Bush Pt	636.47	999.98	-363.51	63.6%
Equipment - Bush Pt	2,196.35	750.00	1,446.35	292.8%
Maint & Repair - Bush Pt	1,114.03	750.00	364.03	148.5%
Materials & Supplies - Bush Pt	632.85	500.02	132.83	126.6%
Minor Improvements - Bush Pt	0.00	500.02	-500.02	0.0%
Refuse Removal - Bush Pt	1,030.69	600.00	430.69	171.8%
Water System - Bush Pt	0.00	500.02	-500.02	0.0%
Total Bush Point Operations	6,612.81	5,100.06	1,512.75	129.7%
Clinton Beach Operations				
Dock (Maint/Project) - Clinton	0.00	500.02	-500.02	0.0%
Electricity - Clinton Beach	701.27	500.02	201.25	140.2%

Port of South Whidbey
POSW-Profit & Loss Budget vs. Actual
January through June 2026

Cash Basis

	Jan - Jun...	Budget	\$ Over Bu...	% of Bu...
Maint & Repair - Clinton Beach	797.88	999.98	-202.10	79.8%
Materials & Supplies - Clinton	834.24	500.02	334.22	166.8%
Minor Improvements - Clinton	685.20	1,250.02	-564.82	54.8%
Refuse Removal - Clinton Beach	841.76	924.98	-83.22	91.0%
Water System - Clinton Beach	190.62	300.00	-109.38	63.5%
Total Clinton Beach Operations	4,050.97	4,975.04	-924.07	81.4%
Fairgrounds Operations				
Electricity - Fairgrounds	20,715.15	15,999.98	4,715.17	129.5%
Employee Benefits - Fairgrounds	3,600.00	4,740.00	-1,140.00	75.9%
Equipment (Purch/Rent/Repair)	3,763.21	3,999.98	-236.77	94.1%
Fairgrounds Misc Exp	1,119.13	999.98	119.15	111.9%
FG Director Wages	27,726.56	32,187.52	-4,460.96	86.1%
FG Mktg & Events Coord Wages	15,929.58	13,100.02	2,829.56	121.6%
Maint & Repair - Fairgrounds	4,765.85	6,000.00	-1,234.15	79.4%
Maint Wages - Temp Fair	0.00			
Marketing/Advertising-FG	1,602.14			
Materials & Supplies - Fair	8,244.88	7,500.00	744.88	109.9%
Minor Improvements - Fair	921.45	2,499.98	-1,578.53	36.9%
Payroll Taxes - Fairgrounds	4,119.77	3,999.98	119.79	103.0%
Propane - Fairgrounds	1,803.42	2,250.00	-446.58	80.2%
Refuse Removal - Fairgrounds	5,922.07	5,000.02	922.05	118.4%
Taxes - Fairgrounds				
B & O Tax - Fair	492.73	3,999.98	-3,507.25	12.3%
Leasehold Tax - Fair	2,315.69	500.02	1,815.67	463.1%
Sales & Lodging Tax	1,944.30	500.02	1,444.28	388.8%
Total Taxes - Fairgrounds	4,752.72	5,000.02	-247.30	95.1%
Telephone & DSL - Fairgrounds	8,136.58	6,500.02	1,636.56	125.2%
Vehicle Maintenance - Fair	1,912.76	999.98	912.78	191.3%
Water & Sewer - Fairgrounds	2,895.12	15,000.00	-12,104.88	19.3%
Total Fairgrounds Operations	117,930.39	125,777.48	-7,847.09	93.8%
Humphrey Rd Parking Lot Ops				
Attendant Payroll - Humphrey Rd	3,120.00	3,120.00	0.00	100.0%
General Maint - Humphrey Rd	0.00	249.98	-249.98	0.0%
Improvements - Humphrey Lot	0.00	2,000.02	-2,000.02	0.0%
Materials & Supplies - Humph Rd	3,104.54	350.02	2,754.52	887.0%
Payroll Taxes - Humphrey Rd	260.35	234.98	25.37	110.8%
Taxes - Humphrey Rd				
B & O Taxes - Humphrey Rd	123.74	99.98	23.76	123.8%
WSST - Parking	2,362.50	2,450.02	-87.52	96.4%
Total Taxes - Humphrey Rd	2,486.24	2,550.00	-63.76	97.5%
Total Humphrey Rd Parking Lot Ops	8,971.13	8,505.00	466.13	105.5%
Payroll Expenses	0.00			
Possession Beach Park Ops				
Dock & Ramp - Possession	0.00	2,499.98	-2,499.98	0.0%
Electricity - Possession	4,009.41	2,000.02	2,009.39	200.5%
Equip (Purchase/Rent/Repair)	95,495.57	1,250.02	94,245.55	7,639.5%
Maint & Repair - Possession	3,016.76	2,000.02	1,016.74	150.8%
Maint. Wages - Possession	2,360.00	4,500.00	-2,140.00	52.4%
Materials & Suppl - Possession	2,719.34	750.00	1,969.34	362.6%
Minor Improvements - Poss Pk	0.00	2,499.98	-2,499.98	0.0%
Payroll Taxes - Possession	205.03	375.00	-169.97	54.7%
Refuse Removal - Possession	745.13	999.98	-254.85	74.5%
Taxes - Possession				
B & O Taxes - Poss Pk	0.00	5.02	-5.02	0.0%
WSST - Overnight Parking	0.00	20.02	-20.02	0.0%
Total Taxes - Possession	0.00	25.04	-25.04	0.0%

Port of South Whidbey
POSW-Profit & Loss Budget vs. Actual
January through June 2026

Cash Basis

	Jan - Jun...	Budget	\$ Over Bu...	% of Bu...
Telephone - Possession	237.99	600.00	-362.01	39.7%
Water System Maint - Poss Pk	1,381.86	875.02	506.84	157.9%
Total Possession Beach Park Ops	110,171.09	18,375.06	91,796.03	599.6%
Reconciliation Discrepancies	-60.45			
South Whidbey Harbor Ops				
Asst Harbormaster Wages	1,545.00	17,499.98	-15,954.98	8.8%
DNR Tidelands Lease	0.00	6,000.00	-6,000.00	0.0%
Dockhand - Part Time	9,330.00	10,920.00	-1,590.00	85.4%
Electricity - Harbor	10,989.24	7,500.00	3,489.24	146.5%
Employee Benefits - Harbor	3,600.00	7,740.00	-4,140.00	46.5%
Equip (Purch/Rent/Repair) SWH	1,530.06	1,500.00	30.06	102.0%
Golf Cart & Boat-Maint	33.97	399.98	-366.01	8.5%
Harbor Receipts Discrepancy	0.03			
Harbormaster Wages	26,021.14	29,561.02	-3,539.88	88.0%
Ice Purchases	0.00	300.00	-300.00	0.0%
Maint & Repair - Harbor	918.36	3,000.00	-2,081.64	30.6%
Materials & Supplies - Harbor	5,188.07	4,500.00	688.07	115.3%
Minor Improvements - Harbor	265.92	750.00	-484.08	35.5%
Payroll Taxes - Harbor	3,471.58	5,450.02	-1,978.44	63.7%
Pump-Out Barge M & R	0.00	500.02	-500.02	0.0%
Refuse Removal - Harbor	1,674.30	2,250.00	-575.70	74.4%
Seasonal Wages - Harbor	1,120.50	5,000.02	-3,879.52	22.4%
Taxes - Harbor				
B & O Tax - Harbor	721.33	2,000.02	-1,278.69	36.1%
Leasehold Tax - Harbor	7,007.04	5,499.98	1,507.06	127.4%
Total Taxes - Harbor	7,728.37	7,500.00	228.37	103.0%
Telephone & DSL - Harbor	1,176.14	1,500.00	-323.86	78.4%
Water & Sewer - Harbor	2,540.00	4,625.02	-2,085.02	54.9%
Total South Whidbey Harbor Ops	77,132.68	116,496.06	-39,363.38	66.2%
Total Expense	629,750.66	680,755.62	-51,004.96	92.5%
Net Ordinary Income	108,943.02	59,177.42	49,765.60	184.1%
Other Income/Expense				
Other Income				
Capital Revenue				
Bond Interest				
2018A Bond Interest Income	1,999.50	3,000.00	-1,000.50	66.7%
2018B Bond Interest Income	1,999.45	3,000.00	-1,000.55	66.6%
Total Bond Interest	3,998.95	6,000.00	-2,001.05	66.6%
Clean Vessel Program Grant	0.00	375.00	-375.00	0.0%
Fairgrounds				
IC Grant 1 - Workforce Housing	0.00	62,499.98	-62,499.98	0.0%
RCEDF Grant - Fairgrounds	468.00			
WSDA Grant - Fairgrounds	0.00	18,000.00	-18,000.00	0.0%
Total Fairgrounds	468.00	80,499.98	-80,031.98	0.6%
STBG Clinton Dock	0.00	558,999.98	-558,999.98	0.0%
Total Capital Revenue	4,466.95	645,874.96	-641,408.01	0.7%
Total Other Income	4,466.95	645,874.96	-641,408.01	0.7%
Other Expense				
Capital Expenditures				
2012 LTGO Bond				
2012 LTGO Bond Fees	0.00	525.00	-525.00	0.0%
2012 LTGO Bond Interest	6,250.00	7,125.00	-875.00	87.7%
2012 LTGO Bond Principal	0.00	28,125.00	-28,125.00	0.0%

Port of South Whidbey POSW-Profit & Loss Budget vs. Actual

Cash Basis

January through June 2026

	Jan - Jun...	Budget	\$ Over Bu...	% of Bu...
Total 2012 LTGO Bond	6,250.00	35,775.00	-29,525.00	17.5%
2016 LTGO Bond				
2016 LTGO Bond Interest	183.75	275.02	-91.27	66.8%
2016 LTGO Bond Principal	15,000.00	7,592.02	7,407.98	197.6%
Total 2016 LTGO Bond	15,183.75	7,867.04	7,316.71	193.0%
2018A LTGO Bond				
2018A LTGO Bond Fees	0.00	525.00	-525.00	0.0%
2018A LTGO Bond Interest	7,722.50	7,722.00	0.50	100.0%
2018A LTGO Bond Principal	0.00	2,499.98	-2,499.98	0.0%
Total 2018A LTGO Bond	7,722.50	10,746.98	-3,024.48	71.9%
2018B LTGO Bond (Taxable)				
2018B LTGO Bond Fees	0.00	350.00	-350.00	0.0%
2018B LTGO Bond Interest	9,296.25	9,296.02	0.23	100.0%
2018B LTGO Bond Principal	0.00	5,000.02	-5,000.02	0.0%
Total 2018B LTGO Bond (Taxable)	9,296.25	14,646.04	-5,349.79	63.5%
Client Dock - POF	0.00	500.02	-500.02	0.0%
Clinton Dock-Passenger Ferry	7,395.95	573,999.98	-566,604.03	1.3%
Fairgrounds - Cap Improvements	6,582.78	7,625.02	-1,042.24	86.3%
Fairgrounds - Workforce Housing	0.00	62,499.98	-62,499.98	0.0%
RCO Possession Boarding Floats	47,300.95			
SWH Capital Improvements	0.00	500.02	-500.02	0.0%
Total Capital Expenditures	99,732.18	714,160.08	-614,427.90	14.0%
Total Other Expense	99,732.18	714,160.08	-614,427.90	14.0%
Net Other Income	-95,265.23	-68,285.12	-26,980.11	139.5%
Net Income	13,677.79	-9,107.70	22,785.49	-150.2%

Port of South Whidbey
POSW-Balance Sheet
As of June 30, 2026

Cash Basis

	<u>Jun 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
POSW-BOND 657	
Cash at County - Bond Fund 657	94,856.73
POSW - Investment Fund 657	67,221.20
Total POSW-BOND 657	162,077.93
POSW-General Fund 654	
Cash at County-General Fund 654	51,660.59
POSW-Investment Fund 654	349,235.56
Total POSW-General Fund 654	400,896.15
POSW Payroll - HB #9430	1,375.79
Total Checking/Savings	564,549.87
Accounts Receivable	
Accounts Receivable	54.42
Total Accounts Receivable	54.42
Other Current Assets	
Undeposited Funds	1,073.69
Total Other Current Assets	1,073.69
Total Current Assets	565,677.98
TOTAL ASSETS	<u>565,677.98</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	
Payroll Taxes Payable	-28,771.39
Payroll Liabilities - Other	2,001.92
Total Payroll Liabilities	-26,769.47
Sales Tax Payable	7,211.93
Total Other Current Liabilities	-19,557.54
Total Current Liabilities	-19,557.54
Total Liabilities	-19,557.54
Equity	
Opening Balance Equity	1,156,304.80
Retained Earnings	-575,276.96

Port of South Whidbey
POSW-Balance Sheet
As of June 30, 2026

Cash Basis

	Jun 30, 26
Unrestricted Net Assets	-9,409.66
Net Income	13,617.34
Total Equity	585,235.52
TOTAL LIABILITIES & EQUITY	<u>565,677.98</u>

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	\$ 1,038	\$ 1,050	\$ 1,065	\$ 809	\$ 546	\$ 767	\$ 990	\$ 9,873	\$ (1,127)
Misc. Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415	\$ 30	\$ 150	\$ 155	\$ 126	\$ 100	\$ 50	\$ 1,026	\$ 26
Property Tax Income	\$ 919,000	\$ -	\$ 14,767	\$ 77,819	\$ 350,752	\$ 52,742	\$ 13,593	\$ 5,200	\$ 5,345	\$ 14,500	\$ 312,000	\$ 54,227	\$ 6,216	\$ 907,161	\$ (11,839)
Timber, L/H, Comp Tax Income	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ 27	\$ 80	\$ 20	\$ -	\$ -	\$ 375	\$ 90	\$ 722	\$ (278)
Sub-total - Tax and Interest Revenue	\$ 932,000	\$ 1,060	\$ 15,552	\$ 78,462	\$ 351,312	\$ 53,432	\$ 15,073	\$ 6,360	\$ 6,580	\$ 15,464	\$ 312,672	\$ 55,469	\$ 7,346	\$ 918,782	\$ (13,218)
Fairgrounds Camping Fees	\$ 60,000	\$ 500	\$ 1,855	\$ 3,041	\$ 3,750	\$ 4,144	\$ 5,315	\$ 6,500	\$ 11,500	\$ 10,200	\$ 16,660	\$ 7,350	\$ 1,780	\$ 72,595	\$ 12,595
Fairgrounds Dump/Water Fees	\$ 6,000	\$ 245	\$ 145	\$ 155	\$ 315	\$ 270	\$ 360	\$ 550	\$ 750	\$ 750	\$ 725	\$ 575	\$ 575	\$ 5,415	\$ (585)
Fairgrounds Events	\$ 70,000	\$ 1,550	\$ 1,246	\$ 2,838	\$ 2,305	\$ 2,790	\$ 10,060	\$ 15,075	\$ 19,808	\$ 2,965	\$ 3,150	\$ 3,000	\$ 3,500	\$ 68,287	\$ (1,713)
Fairgrounds Revenue - Misc	\$ 500	\$ (38)	\$ 48	\$ 15	\$ 26	\$ 23	\$ 17	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 342	\$ (158)
Campgrounds Sales/Lodging Tax	\$ 5,250	\$ -	\$ -	\$ -	\$ 420	\$ 464	\$ -	\$ 655	\$ 850	\$ 888	\$ 630	\$ 555	\$ 385	\$ 4,847	\$ (403)
Fairgrounds L/H Tax	\$ 3,800	\$ -	\$ -	\$ -	\$ 317	\$ 237	\$ -	\$ 337	\$ 289	\$ 342	\$ 342	\$ 270	\$ 295	\$ 2,429	\$ (1,371)
Fairgrounds Tenant Leases + Fair Assoc Util	\$ 42,000	\$ 3,175	\$ 4,677	\$ 4,028	\$ 2,466	\$ 2,549	\$ 3,324	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 4,525	\$ 47,369	\$ 5,369
Fair Assoc Lease	\$ 1,696	\$ 250	\$ 500	\$ 250	\$ 250	\$ 250	\$ 1,750	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 4,750	\$ 3,054
Sub-total - Fairgrounds Revenue	\$ 189,246	\$ 5,682	\$ 8,471	\$ 10,327	\$ 9,849	\$ 10,727	\$ 20,826	\$ 27,934	\$ 38,014	\$ 19,962	\$ 26,324	\$ 16,567	\$ 11,352	\$ 206,035	\$ 16,789
Humphrey Road Daily Parking fees	\$ 35,000	\$ 2,636	\$ 3,314	\$ 1,842	\$ 4,483	\$ 3,476	\$ 4,023	\$ 3,650	\$ 3,667	\$ 4,100	\$ 4,100	\$ 2,225	\$ 1,780	\$ 39,296	\$ 4,296
Humphrey Rd Permit Fees	\$ 30,000	\$ 3,466	\$ 351	\$ 5,275	\$ 1,844	\$ 510	\$ 5,719	\$ 2,000	\$ -	\$ 5,800	\$ 3,000	\$ 400	\$ 400	\$ 28,764	\$ (1,236)
Humphrey Rd Sales Tax	\$ 5,100	\$ -	\$ -	\$ -	\$ 567	\$ 359	\$ -	\$ 510	\$ 357	\$ 663	\$ 510	\$ 255	\$ 357	\$ 3,578	\$ (1,522)
Sub-total - Humphrey Road Revenue	\$ 70,100	\$ 6,102	\$ 3,664	\$ 7,117	\$ 6,894	\$ 4,345	\$ 9,742	\$ 6,160	\$ 4,024	\$ 10,563	\$ 7,610	\$ 2,880	\$ 2,537	\$ 71,638	\$ 1,538
Poss. donations	\$ 200	\$ -	\$ -	\$ 3	\$ 20	\$ 22	\$ 8	\$ 20	\$ 40	\$ 5	\$ 5	\$ 5	\$ 5	\$ 133	\$ (67)
Electricity Reimb.	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85	\$ 60	\$ 60	\$ 108	\$ 165	\$ 144	\$ 622	\$ (578)
Poss. Parking Fee	\$ 100	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ 20	\$ 25	\$ 20	\$ -	\$ -	\$ -	\$ 75	\$ (25)
Rental of Residence	\$ 15,600	\$ 1,470	\$ 1,530	\$ 1,450	\$ 1,530	\$ 1,400	\$ 1,400	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 1,470	\$ 17,600	\$ 2,000
Poss. Parking Sales Tax	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ 7	\$ (3)
Sub-total - Possession Point Revenue	\$ 17,110	\$ 1,470	\$ 1,530	\$ 1,453	\$ 1,560	\$ 1,422	\$ 1,408	\$ 1,597	\$ 1,598	\$ 1,557	\$ 1,583	\$ 1,640	\$ 1,619	\$ 18,437	\$ 1,327
Harbor Revenue - Annual Moorage	\$ 19,100	\$ 840	\$ 864	\$ 9,542	\$ 864	\$ 1,258	\$ 1,648	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 1,592	\$ 24,568	\$ 5,468
Commercial Moorage	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ 425	\$ 420	\$ 425	\$ -	\$ -	\$ -	\$ 3,070	\$ 570
Dinghy	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ 255	\$ 255	\$ 255	\$ -	\$ -	\$ -	\$ 1,665	\$ 765
Dock Sales - Ice	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255	\$ 255	\$ 120	\$ -	\$ -	\$ -	\$ 630	\$ (120)
Leasehold Tax Revenue	\$ 7,500	\$ -	\$ -	\$ -	\$ 294	\$ 313	\$ -	\$ 225	\$ 225	\$ 150	\$ 1,050	\$ 1,050	\$ 1,050	\$ 4,357	\$ (3,143)
Live-Aboard Fee	\$ 1,360	\$ 319	\$ 480	\$ 160	\$ 80	\$ -	\$ -	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 1,717	\$ 357
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	\$ 122	\$ 285	\$ 285	\$ 195	\$ 105	\$ 75	\$ 60	\$ 1,726	\$ 226
SWH Uplands Lease	\$ 1,500	\$ -	\$ -	\$ -	\$ 284	\$ 284	\$ 567	\$ 375	\$ 375	\$ 375	\$ -	\$ -	\$ -	\$ 2,260	\$ 760
Transient Day Use Moorage	\$ 15,000	\$ 176	\$ 131	\$ 194	\$ 715	\$ 1,485	\$ 1,335	\$ 3,750	\$ 3,750	\$ 1,350	\$ 750	\$ 300	\$ 300	\$ 14,236	\$ (764)
Transient Overnight Use Moorage	\$ 176,000	\$ 1,720	\$ 2,094	\$ 4,785	\$ 11,982	\$ 18,707	\$ 24,032	\$ 30,750	\$ 38,750	\$ 30,250	\$ 10,000	\$ 7,040	\$ 5,280	\$ 185,389	\$ 9,389
Donations	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 81	\$ 16	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 197	\$ (3)
Sub-total - South Whidbey Harbor Revenue	\$ 271,410	\$ 9,006	\$ 8,580	\$ 16,258	\$ 15,380	\$ 23,670	\$ 29,070	\$ 38,075	\$ 46,170	\$ 37,075	\$ 19,110	\$ 17,370	\$ 15,595	\$ 275,358	\$ 3,948
Total - Operating Revenue	\$ 1,479,866	\$ 23,319	\$ 37,797	\$ 113,617	\$ 384,995	\$ 93,596	\$ 76,119	\$ 80,126	\$ 96,386	\$ 84,621	\$ 367,299	\$ 93,926	\$ 38,449	\$ 1,490,250	\$ 10,384

OPERATING DISBURSEMENTS

Administration:

Admin/Accounting Wages	\$ 40,994	\$ 2,952	\$ 3,317	\$ 3,590	\$ 4,905	\$ 4,891	\$ 4,695	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 4,467	\$ 51,152	\$ 10,158
Administration Payroll Taxes	\$ 29,000	\$ -	\$ 2,767	\$ 3,091	\$ 3,062	\$ 2,782	\$ 2,234	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 2,417	\$ 4,467	\$ 30,488	\$ 1,488
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	\$ 12,960	\$ -
Compensation Reserve	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,000)
Consultant Services	\$ 20,000	\$ -	\$ -	\$ -	\$ 2,100	\$ 1,050	\$ 1,050	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 34,200	\$ 14,200
County service fees	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 56	\$ (44)
State Audit	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Dues & memberships	\$ 3,000	\$ 2,373	\$ 120	\$ -	\$ -	\$ -	\$ 252	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 3,045	\$ 45
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	\$ 900	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 29,400	\$ (18,000)
Employee IRA matching	\$ 8,500	\$ -	\$ 328	\$ 530	\$ 147	\$ 150	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 281	\$ 3,122	\$ (5,378)
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	\$ 105,000	\$ -
FMLA - Payroll Expense	\$ 6,000	\$ 1,770	\$ -	\$ -	\$ 2,211	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 6,981	\$ 981
Insurance	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ (20,000)
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	\$ -	\$ -	\$ -	\$ -	\$ 443	\$ 42	\$ -	\$ 42	\$ 42	\$ -	\$ 42	\$ 42	\$ 971	\$ 471
Maint. & Operations Supervisor Salary	\$ 60,000	\$ 5,337	\$ 5,467	\$ 4,615	\$ 5,078	\$ 4,501	\$ 5,607	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 60,605	\$ 605
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,314	\$ 3,840	\$ 4,032	\$ 3,160	\$ 1,608	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 44,386	\$ (4,714)
Maintenance Tech Wages	\$ 49,100	\$ 2,880	\$ 4,224	\$ 3,840	\$ 4,032	\$ 4,176	\$ 3,490	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 4,092	\$ 47,194	\$ (1,906)
Marketing - General	\$ 10,000	\$ -	\$ -	\$ 1,432	\$ -	\$ -	\$ 295	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 6,725	\$ (3,275)
Meetings & Education - WPPA	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 185	\$ 729	\$ 1,250	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ 3,414	\$ (1,586)
Merchant Fees	\$ 9,200	\$ 582	\$ 563	\$ 460	\$ 746	\$ 541	\$ 285	\$ 465	\$ 1,463	\$ 1,463	\$ 1,463	\$ 782	\$ 782	\$ 782	\$ 9,595	\$ 395
Misc expenses & Taxes	\$ 3,000	\$ 44	\$ 2,217	\$ 1,448	\$ -	\$ 11	\$ 11	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ 750	\$ 5,231	\$ 2,231
Office equipment lease, purchase, repair	\$ 6,000	\$ -	\$ 500	\$ -	\$ 12	\$ 3,178	\$ 647	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 7,337	\$ 1,337
Office & facilities supplies	\$ 3,000	\$ 1,758	\$ 1,208	\$ 629	\$ 88	\$ 199	\$ 73	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 5,455	\$ 2,455
Office Telecommunications	\$ 8,000	\$ 581	\$ 651	\$ 571	\$ 701	\$ 541	\$ 401	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 667	\$ 7,448	\$ (552)
Payroll Taxes - Commissioners	\$ 2,000	\$ -	\$ 157	\$ 157	\$ 171	\$ 199	\$ 229	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167	\$ 1,915	\$ (85)
Per diem - Commissioners	\$ 18,500	\$ 644	\$ 966	\$ 966	\$ 966	\$ 966	\$ 1,449	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 1,542	\$ 15,209	\$ (3,291)
Port Clerk wages	\$ 72,100	\$ 5,115	\$ 6,489	\$ 14,224	\$ 8,184	\$ 2,637	\$ 1,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,516	\$ (33,584)
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	\$ 30,900	\$ -
Port Vehicles' Expense	\$ 4,000	\$ -	\$ 688	\$ 288	\$ 476	\$ 328	\$ 393	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333	\$ 4,171	\$ 171
Promotional Hosting	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 42	\$ 252	\$ (248)
Publications & Subscriptions	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 102	\$ (98)
Travel exp.- Commissioners	\$ 4,500	\$ -	\$ -	\$ 341	\$ 36	\$ 36	\$ 979	\$ 135	\$ 135	\$ 135	\$ 135	\$ 1,125	\$ 135	\$ 135	\$ 3,192	\$ (1,308)
Travel exp.- Staff	\$ 5,000	\$ -	\$ 164	\$ 785	\$ 269	\$ 772	\$ 562	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 5,054	\$ 54
Web design & maintenance	\$ 1,000	\$ -	\$ 963	\$ 55	\$ 246	\$ 55	\$ 55	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,872	\$ 872
Sub-total Administration	\$ 803,054	\$ 53,332	\$ 50,957	\$ 55,517	\$ 59,526	\$ 44,563	\$ 40,946	\$ 150,030	\$ 46,611	\$ 47,703	\$ 56,028	\$ 46,920	\$ 48,772	\$ 700,906	\$ (102,148)	

Bush Point Facilities

Dock/Ramp Maint & Project	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,502	\$ 502
Electricity	\$ 2,000	\$ 158	\$ 94	\$ 78	\$ 83	\$ 123	\$ 99	\$ 100	\$ 100	\$ 80	\$ 80	\$ 140	\$ 240	\$ 1,375	\$ (625)
Equip (Purchase/Rent/Repair)	\$ 1,500	\$ -	\$ 71	\$ -	\$ 2,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 2,797	\$ 1,297
Maintenance-Bush Pt. (general)	\$ 1,500	\$ -	\$ 185	\$ -	\$ 42	\$ 190	\$ 696	\$ 180	\$ 180	\$ 150	\$ 90	\$ 90	\$ 90	\$ 1,893	\$ 393
Materials & Supplies	\$ 1,000	\$ 236	\$ -	\$ -	\$ -	\$ 396	\$ -	\$ 120	\$ 120	\$ 100	\$ 60	\$ 60	\$ 60	\$ 1,152	\$ 152
Minor Improvements	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 50	\$ 300	\$ 750	\$ (250)

Trash removal	\$	1,200	\$	830	\$	40	\$	-	\$	81	\$	40	\$	40	\$	100	\$	100	\$	100	\$	100	\$	100	\$	100	\$	1,631	\$	431
Water system	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-
Sub-total Bush Point	\$	10,200	\$	1,224	\$	390	\$	78	\$	3,334	\$	749	\$	835	\$	600	\$	1,600	\$	530	\$	1,030	\$	940	\$	790	\$	12,100	\$	1,900
Clinton Facilities:																														
Dock (Maint/Repairs) - Clinton Beach	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	500	\$	500	\$	500	\$	500	\$	500	\$	500	\$	(500)
Electricity - Clinton Beach	\$	1,000	\$	105	\$	123	\$	128	\$	121	\$	119	\$	105	\$	50	\$	50	\$	40	\$	40	\$	70	\$	120	\$	1,070	\$	70
Maintenance & Repair - Clinton Beach	\$	2,000	\$	86	\$	16	\$	-	\$	-	\$	-	\$	696	\$	240	\$	240	\$	200	\$	120	\$	120	\$	120	\$	1,838	\$	(162)
Materials & Supplies - Clinton Beach	\$	1,000	\$	367	\$	193	\$	-	\$	165	\$	60	\$	49	\$	120	\$	-	\$	100	\$	60	\$	60	\$	60	\$	1,235	\$	235
Minor Improvements - Clinton Beach	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	685	\$	-	\$	-	\$	-	\$	1,250	\$	-	\$	-	\$	-	\$	1,935	\$	(565)
Refuse Removal - Clinton Beach	\$	1,850	\$	138	\$	141	\$	141	\$	141	\$	141	\$	141	\$	154	\$	154	\$	154	\$	154	\$	154	\$	154	\$	1,766	\$	(84)
Water System - Clinton Beach	\$	600	\$	64	\$	-	\$	59	\$	-	\$	67	\$	-	\$	108	\$	-	\$	108	\$	-	\$	96	\$	-	\$	502	\$	(98)
Sub-total Clinton	\$	9,950	\$	760	\$	472	\$	328	\$	427	\$	1,072	\$	991	\$	672	\$	444	\$	1,852	\$	874	\$	500	\$	454	\$	8,846	\$	(1,104)
Fairgrounds																														
Electricity	\$	32,000	\$	3,239	\$	4,255	\$	3,941	\$	4,107	\$	3,097	\$	2,075	\$	1,600	\$	1,700	\$	5,440	\$	1,600	\$	1,600	\$	3,200	\$	35,855	\$	3,855
Employee benefits	\$	9,480	\$	600	\$	600	\$	600	\$	600	\$	600	\$	600	\$	790	\$	790	\$	790	\$	790	\$	790	\$	790	\$	8,340	\$	(1,140)
Equipment (Purchase/Rent/Repair)	\$	8,000	\$	256	\$	286	\$	718	\$	1,652	\$	-	\$	851	\$	667	\$	755	\$	667	\$	667	\$	755	\$	667	\$	7,941	\$	(59)
FG Dir Salary	\$	64,375	\$	5,812	\$	5,847	\$	5,208	\$	5,694	\$	5,165	\$	4,553	\$	5,365	\$	5,365	\$	5,365	\$	5,365	\$	5,365	\$	5,365	\$	64,469	\$	94
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	\$	1,656	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	10,766	\$	(1,234)
Materials & Supplies	\$	15,000	\$	1,496	\$	1,071	\$	2,475	\$	796	\$	1,786	\$	621	\$	1,250	\$	1,250	\$	1,250	\$	1,250	\$	1,250	\$	1,250	\$	15,745	\$	745
Minor Improvements	\$	5,000	\$	-	\$	-	\$	921	\$	-	\$	261	\$	-	\$	417	\$	417	\$	417	\$	417	\$	417	\$	417	\$	3,684	\$	(1,316)
Payroll Taxes	\$	8,000	\$	-	\$	667	\$	617	\$	693	\$	818	\$	650	\$	667	\$	667	\$	667	\$	667	\$	667	\$	667	\$	7,447	\$	(553)
Propane	\$	4,500	\$	584	\$	287	\$	345	\$	107	\$	-	\$	481	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,125	\$	2,928	\$	(1,572)
Refuse Removal	\$	10,000	\$	411	\$	206	\$	2,368	\$	206	\$	1,863	\$	1,654	\$	833	\$	833	\$	833	\$	833	\$	833	\$	833	\$	11,706	\$	1,706
Taxes	\$	10,000	\$	1,364	\$	56	\$	85	\$	1,376	\$	1,017	\$	853	\$	3,380	\$	-	\$	-	\$	2,505	\$	-	\$	-	\$	10,636	\$	636
Telephone & DSL	\$	13,000	\$	1,696	\$	1,661	\$	1,198	\$	1,193	\$	1,194	\$	1,195	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	1,083	\$	14,635	\$	1,635
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	\$	527	\$	167	\$	167	\$	167	\$	167	\$	167	\$	167	\$	2,915	\$	915
Water & Sewer	\$	30,000	\$	768	\$	-	\$	-	\$	900	\$	-	\$	1,227	\$	-	\$	4,500	\$	-	\$	13,800	\$	-	\$	1,800	\$	22,995	\$	(7,005)
Sub-total Fairgrounds	\$	251,555	\$	18,596	\$	19,893	\$	21,489	\$	19,916	\$	19,709	\$	17,109	\$	17,386	\$	18,694	\$	17,846	\$	30,311	\$	14,094	\$	18,531	\$	233,574	\$	(17,981)
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	\$	1,998	\$	(2,002)
Materials & Supplies	\$	700	\$	27	\$	2,996	\$	-	\$	-	\$	81	\$	-	\$	58	\$	58	\$	58	\$	58	\$	58	\$	58	\$	3,453	\$	2,753
Payroll taxes	\$	470	\$	-	\$	2	\$	40	\$	43	\$	51	\$	47	\$	39	\$	39	\$	39	\$	39	\$	39	\$	39	\$	417	\$	(53)
WSST + B&O	\$	5,100	\$	579	\$	549	\$	453	\$	845	\$	549	\$	23	\$	525	\$	525	\$	375	\$	320	\$	550	\$	510	\$	5,804	\$	704
Sub-total Humphrey Lot	\$	17,010	\$	1,127	\$	4,067	\$	1,013	\$	1,408	\$	1,201	\$	590	\$	1,475	\$	1,517	\$	1,580	\$	1,270	\$	1,500	\$	1,460	\$	18,208	\$	1,198
Possession BW Park:																														
Dock/ramp	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,500	\$	-	\$	-	\$	-	\$	2,500	\$	(2,500)
Electricity	\$	4,000	\$	527	\$	725	\$	632	\$	854	\$	772	\$	500	\$	200	\$	200	\$	160	\$	160	\$	280	\$	480	\$	5,490	\$	1,490
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	\$	696	\$	600	\$	600	\$	600	\$	200	\$	200	\$	200	\$	5,417	\$	1,417
Maintenance Wages	\$	9,000	\$	200	\$	200	\$	200	\$	190	\$	660	\$	910	\$	1,350	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,710	\$	(5,290)
Materials & Supplies	\$	1,500	\$	149	\$	1,482	\$	64	\$	529	\$	354	\$	141	\$	225	\$	225	\$	225	\$	75	\$	75	\$	38	\$	3,582	\$	2,082



Executive Director Report
Regular Meeting August 11 ,2026

Financial Reporting

In June we received approximately \$76,120 in operating, tax and capital revenue; and incurred approximately \$ 173,556 in operating & capital expenses. As of June 30, 2026, our cash balance was \$149,282 and we had \$ 416,456 in our investment accounts for a total of \$565,738

UPDATES

- Bids for the emergency repairs of the Possession Boat Ramp have closed and Christian will be working with the contractors to get schedules together for repair. FEMA and Enduris have been involved in the process to identify who will take the lead financially for this project.
- We now have 100% engineered drawings for the Possession Float rehabilitation project and Facet is working on Bid documents for distribution. We are looking to have this project done in the first quarter of 2027
- Harbor Hopper's added mid-day runs have been successful, but I have yet to receive the additional number totals for the added runs.
- The Port's Fair booth had mixed results. We were able to talk to quite a few people, but many were from out of district. We were able to pass out brochures and let people know about the numerous facilities that the Port owns and operates.
- Clinton Passenger Ferry Dock- We have finished negotiations with the Suquamish tribe staff, and the draft document is with the Tribal council for approval. They know we are eager to start the ESA process.
- City of Langley- Merideth has yet to start the process of a fairground overlay zone to allow housing. I am reluctant to hire the architect that we talked about and spend funds for this for this project at this time. But if the Commission would like me to proceed with this, the estimated cost would be \$31,000.

July 2026 Operations Report

Maintenance:

The primary focus of the maintenance team in July was to prepare the fairgrounds for the fair. Our maintenance staff dedicated multiple weeks at the fairgrounds in preparation. The initial part of the main bathroom renovation was completed in time to ensure operation during the event. We had minimal maintenance issues during the fair, and I have begun planning for some minor projects to root out the last of the consistent problems which will be addressed before the fair next year. With that in mind, we only performed regular maintenance at our other properties during July.

I scheduled blocks of 2026 that focused heavily on individual properties. For the remainder of 2026, the maintenance staff will be focusing on the Possession Beach property and the South Whidbey harbor for improvement projects.

We have hired a new Maintenance Tech, Hunter Newman, who is doing great thus far.

Operations:

I have been working with Facet on the plans for the new floating docks at Possession Beach, and am glad to report we have come to the final design with them. With that, we are also in the final steps for the repair of the boat ramp at Possession Beach. We are awaiting bids for the project before we begin the repair process.

We have been working on the planning and design phase of our electric car charging project at the commuter parking lot and at the fairgrounds. Currently I am investigating the best placement for the solar grids at the parking lot.

Respectfully submitted,

Christian Tomisser

*Operations Manager
Port of South Whidbey*



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Fairgrounds Manager Report July 2026

****Fairgrounds Manager Report**
July 2026**

****July Events:****

- Ragnar
- Whidbey Island Fair

****Upcoming Events:****

- Aug 14-16: Little BIG Fest
- Aug 22-24: OM-OK-SEE

Coffman Kitchen currently has one full-time tenant, along with food trucks utilizing the kitchen as their commissary. We have room for one more weekly renter, after which we will be full again. Cold storage capacity limits our tenant availability.

The Pole Kitchen has a new 3-day-per-week bakery tenant starting this month: Bar K Trading Post & Bakery. Additionally, we have been accommodating farmers who need to rinse and freeze their products on a one-off basis.

The campground handled the pressure from the Fair without any issues. Currently, usage is low, but the campground is reserved again for Little BIG Fest and OM-OK-SEE.

Ragnar was a success, with approximately 8,000 attendees visiting the Fairgrounds that day. We even featured the England vs. Norway World Cup match in the Pole Barn.

The Fair went very well. From a management standpoint, the setup and execution of the event were as smooth as possible. However, post-event cleanup needs to be prioritized for next year, particularly the collection of trash on Sunday night, right after the gates close. The new area where the grandstand used to be was effectively utilized by the 4-H groups, and it seemed to be well-received by fairgoers.

Once again, thank you to Christian, Cater, and Hunter for all of your hard work at the Fairgrounds. I know you have many other projects, and you have all gone above and beyond to prepare for the Fair and Little BIG Fest.



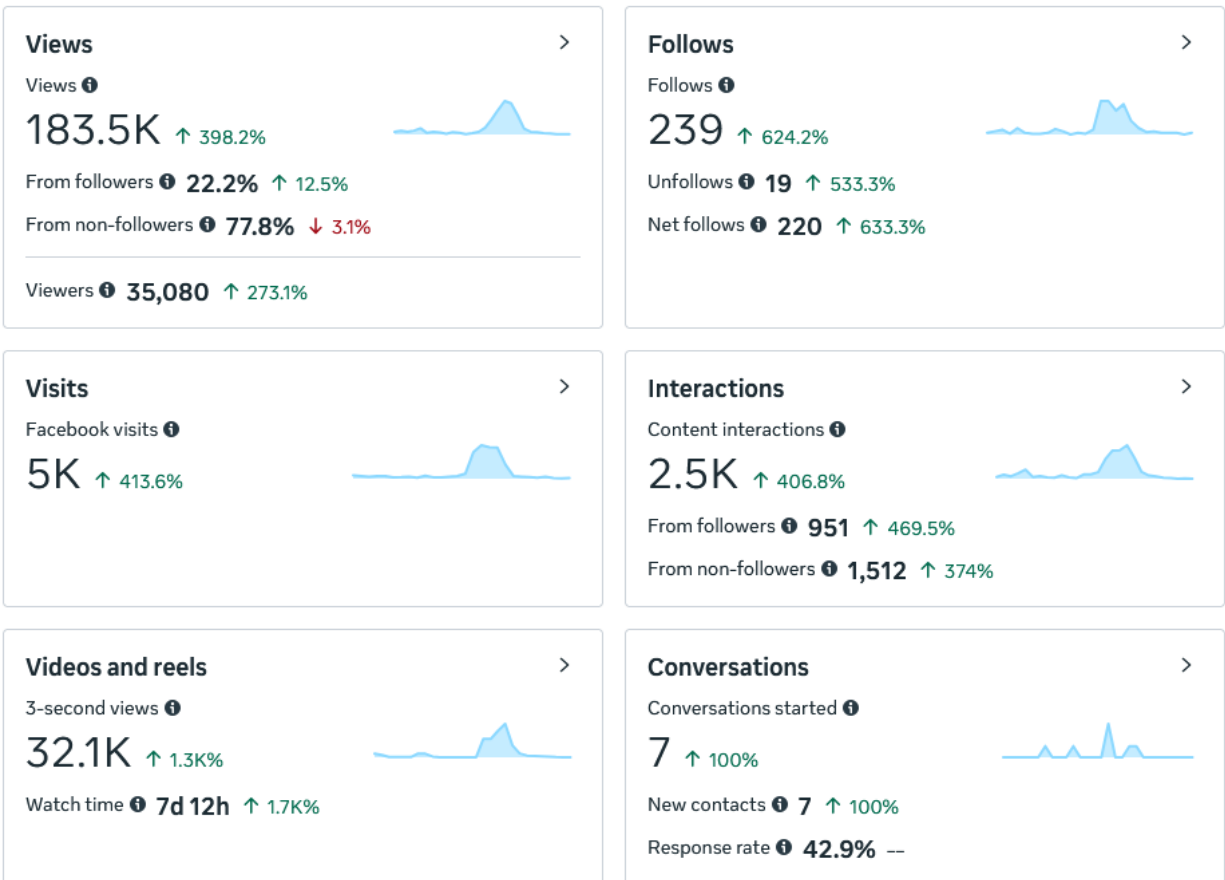
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****Port's Facebook Insights****

Fairgrounds Facebook Insights for July 8 – August 4: The increase in new followers is particularly impressive to me.

July 8, 2026 - August 4, 2026





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July Harbormaster Report

Harbormaster Transition:

The transition coming in as Harbormaster has gone relatively well. With limited training, the marina is functioning as normal and the team is eager for this new phase. The shift to a positive work environment has been mentioned by all employees and several customers. I look forward to continued team building and development of strong systems so employees can perform all essential duties. Upcoming meeting with DockWA rep for software training this coming Thursday will be a big part of this change.

Public Relations:

With the harbormaster transition, my focus on accommodating overnight boaters and increasing day stops is at the forefront. All staff are on board with this initiative to repair any relations that may have been strained, and every boater is being greeted with a warm welcome. It has been noted that we are receiving significantly more day stops just by being flexible with our slips during the daytime – prior policy was a reserved slip for overnight could not be used at all during the day. Boaters have noted that we have often been too booked in the past to be able to visit. In the last week and a half, I have not seen any negative interactions between staff and boaters, and only one boater-to-boater, after-hour issue regarding slip sizing.

Harbor Facilities+Maintenance:

Future coordination with Christian discussed for maintenance and stocking of facilities, clearing of the boat ramp, and use of supplies at Fairgrounds when needed. Jo and Ed take initiative to keep the bathroom facilities and marina walkways, etc. in good condition. Harbormaster Office could use reorganization for better public interface and overall efficiency of the office space. Reorganization of maintenance area behind the bathroom for and additional storage in mind. Organization also needed for storage room between bathrooms at some point. Additional lighting needed behind bathrooms under covered storage.

Marine Life in Marina:

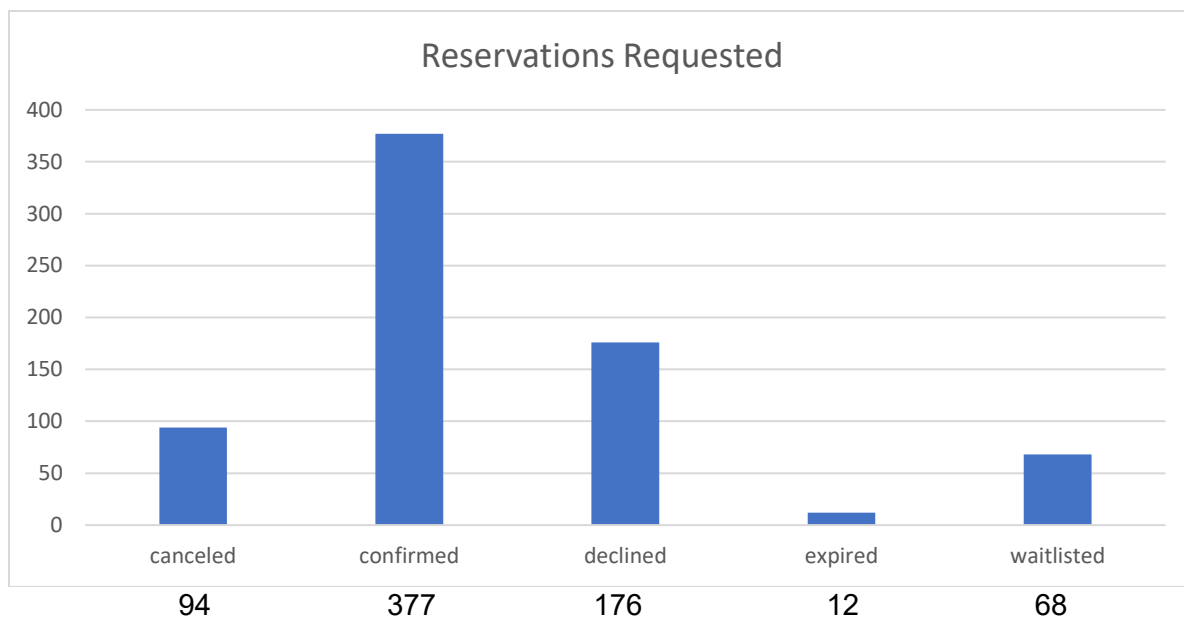
5 newborn Harbor Seal pups and multiple whale sightings have brought many boaters and foot traffic to the marina. The amount of visitors through all hours has caused the pups to not be able to rest and become distressed. Many visitors have expressed their concerns over the pups looking exhausted or distressed, often offering to call fish and wildlife or others to respond. These concerns often take up the time of marina staff as they are en-route to receive vessels or during other tasks. I suggest the installing several inexpensive platforms, either lumber, metal, or a combination, to be affixed to the northern face of the walkway inside the breakwater for seals to be able to rest and not interfere with boaters on the walkways.

Dinghy Storage:

The requests for additional dinghy storage come daily. I believe this is an underutilized revenue stream and there is room for improvement with current structures. Rebuilding where needed of current dinghy racks and additional racks advised. Additional cleat locations should be identified.

Conclusion:

Overall there is room for improvement. Staff training, and facilities improvements will have biggest impacts. Looking forward to what I can see and do with more time and how to better the marina for all. I have included some numbers for July from DockWA reports below for your reference.



Category	Nights	Subtotal Before Discount	Credit Card	Total
7/1/26 Transient Dockage	103	5,113.95	0.00	5,113.95
7/8/26 Transient Dockage	251	8,471.15	(156.00)	8,315.15
7/15/26 Transient Dockage	236	8,309.90	(93.00)	8,216.90
7/22/26 Transient Dockage	291	9,147.40	(96.00)	9,051.40
7/29/26 Transient Dockage	129	5,535.35	(144.00)	5,391.35
Totals:	1,010	36,577.75	(489.00)	36,088.75

End of Report

Kevin Murphy, Harbormaster
August 5, 2026