

**RESPONDENT'S POST-HEARING BRIEF**  
**EXHIBIT 1**

BREMERTON-KITSAP AIRPORTER, INC.  
PRO FORMA INCOME STATEMENT  
TEST PERIOD ENDING SEPTEMBER 30, 2000  
RECONCILIATION OF DIFFERENCES

Account Title	WTB Pro Forma Present Rates Exhibit 34	Bob Colbo Pro Forma Present Rates Exhibit 6	<b>Differences</b>
Income:			
Total Income	1,653,963	1,653,963	-
Operating Expenses:			
Advertising & Promotion	10,774	10,774	-
Concessions – Sea Tac	13,634	13,634	-
Radio Maint, Repair & Usage	13,415	13,415	-
Vehicle Gasoline – Kitsap	177,466	177,466	-
Vehicle Insurance	75,278	75,278	-
Vehicle Licenses	2,632	2,632	-
Vehicle Maint & Parts	52,506	52,506	-
Salaries	624,254	624,254	-
Taxes – Payroll	90,669	84,287	6,382
Taxes – P U	31,822	31,822	-
Taxes – WUTC Fees	9,203	9,203	-
Legal & Accounting	108,555	8,555	100,000
Bad Debts	1,805	1,805	-
Bank Charges & Cash over/short	201	201	-
Baggage Deliver – Taxi	1,160	1,160	-
Handicap Transport – Taxi	549	549	-
Computer Maint./Programming	4,876	4,876	-
Credit Card Expense	11,531	11,531	-
Depreciation	90,990	90,990	-
Drug Screening	1,566	1,566	-
Dues and Publications	3,694	3,694	-
Education & Training	2,406	2,406	-
Insurance	2,383	2,383	-
Janitorial Service	1,018	1,018	-
Laundry & Uniforms	1,803	1,803	-
Miscellaneous	937	937	-
Office Supplies	3,139	3,139	-

Postage & Printing	5,142	5,142	-
Rent	60,000	37,070	22,930
Repairs & Maintenance	2,478	2,478	-
Taxes & Licenses	7,112	7,112	-
Telephone	16,660	16,660	-
Travel & Meetings	2,376	2,376	-
Utilities	5,672	5,672	-
Disposal of Operating Assets	(5,579)	(5,579)	-
Salaries – Officer	138,881	66,000	72,881
Total Operating Expense	<u>1,571,008</u>	<u>1,368,816</u>	<u>202,192</u>

**Payroll Tax Differences**

Remove L&I Refund per Burton		10,767	
L&I Refund Amortization per Colbo		7,178	
			<u>3,589</u>

Payroll tax on Officer Salary per Colbo \$66,000		6,884	
Payroll tax on officer Salary per Burton \$138,881		4,091	
Payroll tax difference			<u>2,793</u>
			<u><u>6,382</u></u>