



## AGENDA

Wednesday, January 19, 2022 -5:00 pm

Meeting Location:

Condon City Hall

128 S. Main Street, Condon, OR 97823

Join Zoom Meeting

<https://us02web.zoom.us/j/81377947220?pwd=a3A4ZUNtbWVkd2FqanRQa0hFY0ZLUT09>

1. Call meeting to order
2. Public Comment on Non-Agenda Items
3. Additions to the Agenda
4. Consent Agenda
  - a. Approve December 15, 2021 Commission Meeting Minutes
  - b. Review & Approve Accounts Payable and Financials through December 31, 2021 (includes November that were not available at the December 15 meeting)
5. President's Report
6. Commissioner Reports
7. Economic Development
  - a. Waterbear Energy
  - b. Painted Hills
  - c. Other
8. Administration
  - a. Bank of EO – Remove Kelly Margheim, Dewey Kennedy as Check Signers; Add Kathryn Greiner as Check Signer; Add Electronic Banking Access which includes changing emails as access
  - b. Discuss 2020-21 Audit and Completion Steps
  - c. Gronquist Building
9. Next Meeting – Wednesday, February 16, 2022, 5 p.m. at Port of Arlington
10. Adjourn Meeting

This meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting by contacting [admin@portofarlington.com](mailto:admin@portofarlington.com) / 541-454-2868 Posted: Port Office and Website.

[www.portofarlington.com](http://www.portofarlington.com)

**Regular Commission Meeting  
MINUTES  
Port of Arlington  
December 15, 2021  
5:00 p.m.  
Port Of Arlington**

- 1. The Port of Arlington Commission meeting was called to order at 5:00 pm by President Shannon.**

**Present:** President Shannon; Vice President Wilson, Commissioners Kathryn Greiner and Gibb Wilkins. Attorney Ruben Cleaveland (zoom)

**Absent:** Commissioner Dewey Kennedy

**Audience:** Rita Miciak, Maile Mattingly, Pat Shannon & Les Ruark (zoom)

- 2. Public Comment on non-agenda items – None**

Pat Shannon suggested that it may be a good time to discuss a ferry between Arlington and Roosevelt, Washington. He noted that several of the construction workers on the solar project travel over the bridge at Goldendale to Arlington for work. He asked that that he would like to discuss scheduling at the Gronquist building when it comes up on the agenda.

There were several chat messages on the zoom, but they were all from anonymous participants that would not identify themselves.

- 3. Additions to the agenda.**

President Shannon added a letter of resignation from Commissioner Dewey Kennedy and renewal information from SDAO.

- 4. Consent Agenda:**

Commissioner Greiner stated that she had not had time to reconcile the bank accounts and print accurate financial statements at this time. She did have checks to sign and would get the reports out in the next two weeks once reconciliations were complete.

**Motion by Commissioner Wilson to approve the November 17, 2021 regular Port Commission minutes. The motion was seconded by Commissioner Wilkins and approved unanimously.**

- 5. Executive Director Position – Jim Knight – SDAO**

- Position Description. Knight led the Commissioners through the proposed position description by reading through it. Commissioner Greiner submitted a draft to Knight that she used similar position from Port of Astoria, Newport



and one other. Knight added information from several other Ports in Washington and Oregon. Commissioner Wilson had two issues with the position saying it was the budget officer and preparation for financials including accounts payable and receivables. His concern was that is was part of the administrative assistant position description and these tasks should not be completed by the ED. Knight explained that in more sophisticated Ports that a financial officer is hired to do these tasks. It was discussed that this position would be responsible for the tasks but may delegate these to the administrative assistant when hired. It was determined to make change to the description that ED is responsible for budget and other financial information and add to the motion when made. **A motion was made by Commissioner Wilson to approve the Executive Director position description with changes to budget and financial information to be responsible for these task but may delegate. The motion was seconded by Commissioner Wilkins and approved unanimously.**

- Hiring process and timeline. Knight submitted a timeline for the ED hiring process that would have a person in place by March 14, 2022. He said that he could shorten the timeline by closing the position the second week in January instead of January 21, 2022, but with holidays wanted it open a bit longer to give candidates time to put application in place. The meeting to review applications with SDAO was set for February 2, but due to a conflict with Commissioners Wilkins and Greiner, that was moved to February 3, 2022, for special executive session meeting and notify candidates February 4, 2022 instead of February 3, 2022. Citizen Les Ruark asked if the Commission would allow the public to meet the candidates and sit on the interviews. After a brief discussion it was determined to have a meet and greet with the finalist the evening of February 15 and do the interviews February 16. They also discussed inviting several members of the public or a neighboring Port personnel to participate. This will be decided at the January meeting. **A motion was made by Commissioner Greiner to accept the timeline with changes to executive session meeting from February 2 to February 3 and notifying finalists February 4 instead of February 3. The motion was seconded by Commissioner Wilson and approved unanimously.** It came to the attention of the Commission that Commissioner Wilson would be gone for the interviews therefore the following motion was made to correct the dates. **A motion was made by Commissioner Greiner to rescind the former motion on the timeline and accept the timeline with the February 2 and 3 dates changed to February 3 and 4, plus the meeting and greet with the public for the evening of February 9 and interviews for February 10. The motion was seconded by Commissioner Wilson and approved unanimously.**
- Position announcement & compensation. Knight presented the job announcement but needed to have the Commission approve the compensation. It was discussed if the ED would be required to live within Gilliam County, but due to the housing shortage, it would be encouraged, but



not a requirement. This discussion included the language to change to have valid drivers' license not narrowing it to and Oregon drivers' license. Consensus was to have the compensation to be salary of \$70,000-90,000 and say generous benefits. The exact benefits and any other fees will be discussed in negotiation with successful candidate. **A motion was made by Commissioner Greiner to approve the position announcement with changes of the drivers' license language change and compensation of \$70,000-90,000. The motion was seconded by Commissioner Wilkins and approved unanimously.**

Commissioners took a break from 6:25 p.m. to 6:31 p.m. for dinner. Knight exited the zoom meeting.

#### 6. Presidents Report:

- Moved a discussion about Gronquist building before Pat Shannon had to go to another meeting. It was discussed that he would be willing to do the scheduling of the Columbia Room while the Port is in transition. Pat Shannon stated that he will do the scheduling which includes the cleaning and discussed renting the room or a percentage of the room. Commissioner Willson said that it would not work to have two sets of reservation books. Commissioner Wilkins asked if Pat Shannon would allow the governmental entities to use the room is available with no cost. Maintenance personnel James Metzger stated that Avingrid has it rented for two meetings this month. Commissioner Shannon recused herself from this discussion and vote due to a conflict of interest. **A motion was made by Commissioner Wilkins to have River's Edge Deli take over the booking of the Columbia Room at the Gronquist building until the January 2022 meeting at a split rate of 50/50. The motion was seconded by Commissioner Wilson. Vote yes – Wilkins, Greiner & Wilson. Commissioner Shannon abstained. Motion passed.** Commissioner Wilson commended that the acoustic project in the Gronquist building has made a difference in the sound, but also the color panels add to the aesthetic. Commissioner Shannon said that the company doing the work will be back after the first of the year to complete the project and that they will need another check for \$6,000.
- Commissioner Shannon said that Vesta is leasing the bottom of the Gronquist building for another month and that the Port needs to submit another bill for this amount. The other request for rent has been done for \$3,500 a month.

#### 7. Commissioner Reports:

- Commissioner Wilkins stated that he has inquired to The Times-Journal the cost of making a new website and it is \$2,500. Commissioner Wilson stated that he didn't think this needed to be done at this time. It was the consensus of the Commission that the website does need updated but will wait until new staff is hired. Commissioner Wilkins did report that he has



put the last agenda on the website and has ability to keep it updated at this time.

- Commissioner Wilson reported that he and Metzker had quotes to fix two pedestals at the marina. It was determined that one needed to be completed immediately, while the other was still working and could wait. The quote from Gordon Electric for the two panels was \$6252, but was not broken down to how much for each one. **A motion was made by Commissioner Wilson to move ahead and replace the one pedestal that needs to be done with Gordon Electric to do the work. The motion was seconded by Commissioner Greiner and approved unanimously.**
- Commissioner Wilson has been working with Metzker on the issue with the pump station and has received an estimate for parts from a company out of Eugene, but it did not include labor. Commissioner Wilkins said that he works with similar companies, one which The Automation Group (TAG) that has staff in Heppner. Commissioner Wilkins will get the contact information to Metzker to get quotes to repair the lift station.
- Commissioner Wilson said that there is a black cargo trailer that was abandoned on Port property. The Sheriff's office has tagged it and it has been towed to the Mesa on the Paul Jayo's property. It was also mentioned that there is a board in the marina that has been abandoned and that Commissioner Shannon will look for the file to determine what will be done with this boat. It was noted that a local person is interested in this boat and there are concerns that the pipes may freeze for lack of winterization and do not want the boat to sink.

## 8. Economic Development

- Waterbear Energy – Commissioner Shannon stated that she had a recent conversation with Justin Long that the Commission would discuss lease at the December meeting. Commissioner Wilson stated that we are not in the position to make any decisions at this time. It was discussed at the November meeting that Waterbear would be asked to give a presentation to the Commissioners prior to digging into the lease discussion. Commissioner Greiner suggested that we set up a presentation but also that we give Waterbear some of the current concerns that are in the lease with one example being that the agreement has the Port owning water rights. Commissioner Shannon will contact Long and set up a presentation after the first of the year.
- Ecostrat – BDO Zone. Commissioners Wilkins and Greiner attended a meeting and Wilkins reported that it was a zone to use garbage to create fuel. This was known to Gilliam County elected officials the day before the press release was issued.
- Painted Hills – Commissioner Wilkins exchanged emails with Gabriel Homer and heard that Painted Hills is working with a project manager. He will continue to keep in contact until staff is hired.
- Other – nothing else was added



## 9. Administration

- Employees/Quickbooks – At the end of the November meeting, Commissioner Greiner received an email from Administrative Assistant Kelly Margheim that her last week of work was December 3. Commissioner Greiner stated that she hired Kayla Grubaugh in the interim to assist with Quickbooks and organization of the office for \$20 an hour with no benefits. She has been working with her for last two weeks and she is catching on quickly. Commissioner Shannon asked Ruben Cleaveland if we can hire an administrative assistant by the recent applications submitted. Cleaveland said that it was allowable. Commissioner Greiner asked if we could wait until January to see if an employee needs to be hired prior to the ED being hired. Commissioner Wilson said that Metzker has been working above and beyond for the Port and asked if he needs more assistance now or if he can manage while we work through a new hire. Metzker said at this point he is keeping up with the workload. Consensus was that Metzker deserved a raise and a substantial Christmas bonus. **A motion was made by Commissioner Wilson to include Metzker's hourly wage to \$20 retroactive to December 1 and give him a \$500 Christmas bonus. The motion was seconded by Commissioner Wilkins and approved unanimously.** Discussion ensued if the Port needed to hire a bookkeeper to complete the bank reconciliations and payroll for W-2s and quarterly reports. Commissioner Greiner will look into payroll services, but feels more confident after spending time with City of Arlington recorder that afternoon going over printing checks, balancing bank statements.
- Gronquist Building – discussed earlier in the meeting.
- Check signers & electronic banking – Commissioner Greiner stated that with the resignation of staff the Port is down to Commissioners Shannon and Wilson as check signers. She suggested that she be added since she is assisting with the financials. **A motion was made by Commissioner Wilson to add Commissioner Greiner to the Port's check signing cards at the Bank of Eastern Oregon. The motion was seconded by Commissioner Wilkins and approved unanimously.**
- Resignation of Dewey Kennedy – letter was received by Commissioners earlier in the day from Commissioner Dewey Kennedy. **A motion was made by Commissioner Wilkins to accept the resignation of Commissioner Dewey Kennedy. The motion was seconded by Commissioner Wilson and approved unanimously.**
- Heard that the auditors have requested that the Port agree to an extension of the audit report to February 15, 2022. It is due December 31, 2021. **A motion was made by Commissioner Greiner to approve the audit extension to February 15, 2022. The motion was seconded by Commissioner Wilson and approved unanimously.**

2. **Executive Session ORS 192.660 (2)(h) – Legal.** Commissioner Shannon read that the Commission would go into executive session to discuss potential threat of legal action and no decisions were going to be made when we went back into regular

meeting. Entered into Executive session at 7:47 p.m. Exited executive session at 8:01 p.m.

The next Port of Arlington Commission meeting will be held Wednesday, January 19, 2022, p.m. at Condon City Hall

Commissioner Shannon adjourned the meeting at 8:02 p.m.

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President Leah Shannon

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Vice President Wilson



## PORT OF ARLINGTON

1/18/2022 12:05 PM

Register: 1001 · Bank of E/O - Checking

From 12/01/2021 through 01/18/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2021	9788	Margheim, Kelly L	-split-	Manual Check ...	2,053.46			489,015.28
12/07/2021			-split-	Deposit			1,668.00	490,683.28
12/08/2021	9790	Margheim, Kelly L	-split-		635.87			490,047.41
12/14/2021			-split-	Deposit			1,734.00	491,781.41
12/14/2021			-split-	Deposit			130,118.36	621,899.77
12/15/2021	9791	SME Soutions	2000 · Accounts Payable		922.39			620,977.38
12/15/2021	9793	Arlington T.V. Coop	2000 · Accounts Payable		306.50			620,670.88
12/15/2021	9794	Oregon Government ...	2000 · Accounts Payable	Gov Ethics Ass...	439.06			620,231.82
12/15/2021	9795	City of Arlington	2000 · Accounts Payable	May 26 through...	2,115.00			618,116.82
12/15/2021	9795	Pacific Power	2000 · Accounts Payable	Gronquist	1,914.45			616,202.37
12/15/2021	9796	Pillar Consulting Gro...	2000 · Accounts Payable		3,643.50			612,558.87
12/15/2021	9797	Hughes Network Sys...	2000 · Accounts Payable		94.98			612,463.89
12/15/2021	9798	Loop Net	2000 · Accounts Payable		69.00			612,394.89
12/15/2021	9799	Meadow Outdoor Ad...	2000 · Accounts Payable		629.30			611,765.59
12/15/2021	9800	Bank of Eastern Oreg...	2000 · Accounts Payable	Village Inn Res...	1,311.45			610,454.14
12/15/2021	9802	Ernie's Locks and Keys	2000 · Accounts Payable		451.50			610,002.64
12/15/2021	9803	Arlington Hardware	2000 · Accounts Payable		172.54			609,830.10
12/15/2021	9804	Arlington Market	2000 · Accounts Payable		80.72			609,749.38
12/15/2021	To Print	Arlington Hardware	2000 · Accounts Payable					609,749.38
12/21/2021	9807	Oregon Department ...	2100 · Payroll Liabilities	0504296-4	2,671.00			607,078.38
12/21/2021	9808	United States Treasury	-split-	93-0799080	10,782.96			596,295.42
12/21/2021	9809	Derek Trost	2000 · Accounts Payable	Gronquist Aco...	6,000.00			590,295.42
12/21/2021	9810	James Metzker	2000 · Accounts Payable		134.68			590,160.74
12/21/2021	9811	Fidelity Brokerage S...	2100 · Payroll Liabilities	185-821306 & ...	889.24			589,271.50
12/26/2021			-split-	Deposit			13,995.00	603,266.50
12/26/2021		Kip Krebs	1200 · Accounts Recei...				250.00	603,516.50
12/28/2021			-split-	Deposit			1,835.00	605,351.50
12/29/2021		QuickBooks Payroll ...	2111 · Direct Deposit ...	Created by Pay...	3,305.75			602,045.75
12/30/2021	9792	Roush, Kayla D	-split-		497.33			601,548.42
12/30/2021	To Print	Metzker, James L	-split-	Direct Deposit		X		601,548.42
01/02/2022			-split-	Deposit			8,078.00	609,626.42
01/02/2022	9821	Arlington Hardware	2000 · Accounts Payable		435.76			609,190.66
01/02/2022	9822	Bishop Sanitation Inc.	2000 · Accounts Payable	Island Park Por...	1,075.00			608,115.66
01/02/2022	9823	City of Arlington	2000 · Accounts Payable	May 26 through...	1,000.06			607,115.60
01/02/2022	9824	Gorge Networks	2000 · Accounts Payable		282.46			606,833.14
01/02/2022	9825	Pacific Power	2000 · Accounts Payable	Comfort Station	607.81			606,225.33
01/04/2022			-split-	Deposit			727.00	606,952.33
01/08/2022	EFT	Oregon Department ...	2100 · Payroll Liabilities	0504296-4	436.00			606,516.33
01/08/2022	EFT	United States Treasury	-split-	93-0799080	1,698.12			604,818.21
01/08/2022	EFT	Oregon Department ...	2100 · Payroll Liabilities	0504296-4	26.74			604,791.47



## PORT OF ARLINGTON

1/18/2022 12:05 PM

Register: 1001 · Bank of E/O - Checking

From 12/01/2021 through 01/18/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
01/11/2022			-split-	Deposit		1,125.00	605,916.47
01/11/2022			-split-	Deposit		3,845.00	609,761.47
01/17/2022			-split-	Deposit		455.00	610,216.47
01/17/2022	9812	State of Oregon-Emp...	2000 · Accounts Payable	0504296-4	702.05		609,514.42
01/17/2022	9813	Bank of Eastern Oreg...	2000 · Accounts Payable	Account # 9285	1,070.66		608,443.76
01/17/2022	9814	Bishop Sanitation Inc.	2000 · Accounts Payable		1,178.75		607,265.01
01/17/2022	9815	Pacific Fire	2000 · Accounts Payable	Jan, Feb, Marc...	162.00		607,103.01
01/17/2022	9816	Pacific Power	2000 · Accounts Payable		3,717.96		603,385.05
01/17/2022	9817	SDIS	2000 · Accounts Payable		25,506.98		577,878.07
01/17/2022	9818	H2Oregon	2000 · Accounts Payable		68.25		577,809.82
01/17/2022	9819	Hughes Network Sys...	2000 · Accounts Payable		189.96		577,619.86
01/17/2022	9820	Loop Net	2000 · Accounts Payable		69.00		577,550.86
01/17/2022	9827	City of Arlington	2000 · Accounts Payable		5,400.00		572,150.86

**PORT OF ARLINGTON**  
**Balance Sheet**  
As of December 31, 2021

	Dec 31, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Beginning Cash Drawer Funds	100.00
1001 · Bank of E/O - Checking	601,548.42
1003 · LGIP Investment A/C	1,003,468.59
1004 · Reserve Fund	77,781.30
1005 · Municipal Money Market Account	89,790.50
Total Checking/Savings	1,772,688.81
Accounts Receivable	
1200 · Accounts Receivable	-21,707.64
Total Accounts Receivable	-21,707.64
Other Current Assets	
1201 · AR Audit	16,474.51
1210 · Property Tax Receivable	4,095.95
1300 · Prepaid Expense	5,718.75
Total Other Current Assets	26,289.21
Total Current Assets	1,777,270.38
Other Assets	
1006 · Cash With County	721.40
Total Other Assets	721.40
<b>TOTAL ASSETS</b>	<b>1,777,991.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	132,724.44
Total Accounts Payable	132,724.44
Other Current Liabilities	
2002 · AP Audit	-2,724.48
2100 · Payroll Liabilities	-78.43
2110 · Deferred Rev. - Property Taxes	3,642.20
2111 · Direct Deposit Liabilities	-14,693.98
Total Other Current Liabilities	-13,854.69
Total Current Liabilities	118,869.75
Total Liabilities	118,869.75
Equity	
3110 · Retained Earnings	1,247,797.10
Net Income	411,324.93
Total Equity	1,659,122.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,777,991.78</b>



**PORT OF ARLINGTON**  
**Balance Sheet**  
As of December 31, 2021

	Dec 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Beginning Cash Drawer Funds	100.00
1001 · Bank of E/O - Checking	601,548.42
1003 · LGIP Investment A/C	1,003,468.59
1004 · Reserve Fund	77,781.30
1005 · Municipal Money Market Account	89,790.50
<b>Total Checking/Savings</b>	1,772,688.81
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	-21,707.64
<b>Total Accounts Receivable</b>	-21,707.64
<b>Other Current Assets</b>	
1201 · AR Audit	16,474.51
1210 · Property Tax Receivable	4,095.95
1300 · Prepaid Expense	5,718.75
<b>Total Other Current Assets</b>	26,289.21
<b>Total Current Assets</b>	1,777,270.38
<b>Other Assets</b>	
1006 · Cash With County	721.40
<b>Total Other Assets</b>	721.40
<b>TOTAL ASSETS</b>	<b>1,777,991.78</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	132,724.44
<b>Total Accounts Payable</b>	132,724.44
<b>Other Current Liabilities</b>	
2002 · AP Audit	-2,724.48
2100 · Payroll Liabilities	-78.43
2110 · Deferred Rev. - Property Taxes	3,642.20
2111 · Direct Deposit Liabilities	-14,693.98
<b>Total Other Current Liabilities</b>	-13,854.69
<b>Total Current Liabilities</b>	118,869.75
<b>Total Liabilities</b>	118,869.75
<b>Equity</b>	
3110 · Retained Earnings	1,247,797.10
Net Income	411,324.93
<b>Total Equity</b>	1,659,122.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,777,991.78</b>

PORT OF ARLINGTON  
Balance Sheet  
As of November 30, 2021

	Nov 30, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Beginning Cash Drawer Funds	100.00
1001 · Bank of E/O - Checking	491,068.74
1003 · LGIP Investment A/C	1,003,085.22
1004 · Reserve Fund	77,751.58
1005 · Municipal Money Market Account	89,756.19
Total Checking/Savings	1,661,761.73
Accounts Receivable	
1200 · Accounts Receivable	-21,707.64
Total Accounts Receivable	-21,707.64
Other Current Assets	
1201 · AR Audit	16,474.51
1210 · Property Tax Receivable	4,095.95
1300 · Prepaid Expense	5,718.75
Total Other Current Assets	26,289.21
Total Current Assets	1,666,343.30
Other Assets	
1006 · Cash With County	721.40
Total Other Assets	721.40
<b>TOTAL ASSETS</b>	<b>1,667,064.70</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	132,724.44
Total Accounts Payable	132,724.44
Other Current Liabilities	
2002 · AP Audit	-2,724.48
2100 · Payroll Liabilities	5,510.93
2110 · Deferred Rev. - Property Taxes	3,642.20
2111 · Direct Deposit Liabilities	-14,693.98
Total Other Current Liabilities	-8,265.33
Total Current Liabilities	124,459.11
Total Liabilities	124,459.11
Equity	
3110 · Retained Earnings	1,247,797.10
Net Income	294,808.49
Total Equity	1,542,605.59
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,667,064.70</b>



11:06 AM

12/21/21

Cash Basis

# PORT OF ARLINGTON

## Profit & Loss

### November 2021

	Nov 21
Ordinary Income/Expense	
Income	
5200 · Gronquist Resources	
5207 · Cleaning Fee Deposit	0.00
5204 · Colimbia Room Rental	40.00
5203 · Shannon Lease	2,250.00
	2,290.00
Total 5200 · Gronquist Resources	
GENERAL FUND RESOURCES	
4010 · Taxes-Current	4,181.74
4011 · Taxes-Prior	142.54
4020 · Interest - NOW Checking	33.11
4021 · Interest - Best A/C	-50.94
4022 · Interest - LGIP A/C	-258.28
4210 · Marina Revenue	1,718.00
4211 · RV Park Revenues	
4211-1 · RV Park Monthly Rent	6,300.00
4211-3 · RV Park Daily Rent	150.00
4211-4 · RV Park Dry Camp	160.00
4211 · RV Park Revenues - Other	100.00
	6,710.00
Total 4211 · RV Park Revenues	
4213 · Marina Fuel Revenue	
4213-2 · Gasoline Sales	644.97
4213-1 · Diesel Sales	0.16
4213 · Marina Fuel Revenue - Other	160.54
	805.67
Total 4213 · Marina Fuel Revenue	
4500 · Miscellaneous Income	9.69
	13,291.53
Total GENERAL FUND RESOURCES	
5000 · ECONOMIC DEVELOP FUND RESOURCES	
5034 · Taxes Collected for Triple Net	872.00
5031 · Building Lease 11-002	7,828.00
5032 · Building Lease 11-004	3,000.00
5033 · Flex Bldg Lease	3,250.00
	14,950.00
Total 5000 · ECONOMIC DEVELOP FUND RESOURCES	
RESERVE FUND RESOURCES	
9002 · Interest Earned Reserve Fund	29.70
	29.70
Total RESERVE FUND RESOURCES	
Total Income	30,561.23
Expense	
8500 · Gronquist Fund Expences	
GRONQUIST CAPITOL OUTLAY	
8632 · Tenant Improvement/Building Imp	6,000.00
	6,000.00
Total GRONQUIST CAPITOL OUTLAY	
Materials and Services	
8527 · Telephone and Internet	64.00
8521 · Utilities	1,513.73
	1,577.73
Total Materials and Services	
Personnel Services	
8512 · Workers Comp Insurance	300.00
	300.00
Total Personnel Services	
Total 8500 · Gronquist Fund Expences	7,877.73
6560 · Payroll Expenses	47,853.50

PORT OF ARLINGTON  
Profit & Loss  
November 2021

	Nov 21
<b>GENERAL FUND EXPENSES</b>	
<b>ADMINISTRATION EXPENSES</b>	
6000 · Personal Services - AD	
6013 · Workmens Compensation	120.00
Total 6000 · Personal Services - AD	120.00
6100 · Materials and Services - AD	
6111 · Utilities	272.58
6112 · Office Supplies and Equipment	271.92
6113 · Legal Fees	542.50
6115 · Dues, Subscriptions, Fees	
6115-1 · Credit Card Fees	341.17
6115 · Dues, Subscriptions, Fees - Other	315.87
Total 6115 · Dues, Subscriptions, Fees	657.04
6116 · Audit, Budget, Legal Notices	3,000.00
6117 · Telephone and Internet Srv.	59.25
6119 · Commissioner Fees/Expenses	87.19
Total 6100 · Materials and Services - AD	4,890.48
Total ADMINISTRATION EXPENSES	5,010.48
<b>ISLAND PARK</b>	
6600 · Personal Services	
6612 · Worker's Comp Insurance	173.66
Total 6600 · Personal Services	173.66
6620 · Materials & Services	
6622 · Sanitation	67.00
6623 · Comfort Station Supplies	292.85
6627 · Park Maintenance & Supplies	90.96
Total 6620 · Materials & Services	450.81
6630 · Capital Outlay	
6632 · Engineering & Surveying	1,275.25
Total 6630 · Capital Outlay	1,275.25
Total ISLAND PARK	1,899.72
<b>MARINA</b>	
6700 · Personal Services	
6712 · Worker's Comp Insurance	173.66
Total 6700 · Personal Services	173.66
6720 · Materials & Services	
6724 · Marina Maint. & Supplies	2,083.75
Total 6720 · Materials & Services	2,083.75
Total MARINA	2,257.41
<b>RV PARK EXPENSES</b>	
6300 · Personal Services - RV	
6312 · Workmens Compensation - RV	250.00
Total 6300 · Personal Services - RV	250.00



11:06 AM  
12/21/21  
Cash Basis

**PORT OF ARLINGTON**  
**Profit & Loss**  
**November 2021**

	Nov 21
6320 · Materials & Services - RV	
6321 · Water Fees - RV	371.60
6322 · Sanitation - RV	52.00
6324 · WIFI - RV	64.00
6325 · Advertising - RV	307.00
6329 · Sewer	423.84
Total 6320 · Materials & Services - RV	1,218.44
6340 · Capital Outlay - RV	
6344 · RV Park Equipment	3,276.19
Total 6340 · Capital Outlay - RV	3,276.19
Total RV PARK EXPENSES	4,744.63
Total GENERAL FUND EXPENSES	13,912.24
8400 · ECON.DEVELOP.FUND EXPENSES	
PERSONNEL SERVICES	
8412 · Worker's Comp Ins.	120.00
Total PERSONNEL SERVICES	120.00
MATERIALS AND SERVICES	
8421 · Travel/Food/Lodging	122.48
8423 · Legal Fees	542.50
8424 · Office Supplies & Equipment	4.99
8425 · Utilities	46.00
8426 · Advertising & Marketing	689.00
8427 · Telephone & Internet Service	59.25
8430 · City of Arlington Insitu Lease	1,800.00
Total MATERIALS AND SERVICES	3,264.22
DEBT SERVICE	
8441 · Loan - Principal	816.46
8442 · Loan - Interest	195.54
Total DEBT SERVICE	1,012.00
Total 8400 · ECON.DEVELOP.FUND EXPENSES	4,396.22
Total Expense	74,039.69
Net Ordinary Income	-43,478.46
Net Income	-43,478.46

11:09 AM

12/21/21

**PORT OF ARLINGTON**  
**Deposit Detail**  
**November 2021**

Type	Num	Date	Name	Account	Amount
Deposit		11/01/2021		1001 · Bank of E/O ...	262.27
			Heartland Payment ...	4213-2 · Gasoline S...	-199.23
			Heartland Payment ...	6115-1 · Credit Card...	4.88
			Heartland Payment ...	4211-3 · RV Park D...	-70.00
			Heartland Payment ...	6115-1 · Credit Card...	2.08
TOTAL					-262.27
Deposit		11/01/2021		1001 · Bank of E/O ...	1,147.14
			Heartland Payment ...	4213-2 · Gasoline S...	-134.14
			Heartland Payment ...	6115-1 · Credit Card...	4.34
			Heartland Payment ...	4211-1 · RV Park M...	-525.00
			Heartland Payment ...	4211-1 · RV Park M...	-525.00
			Heartland Payment ...	6115-1 · Credit Card...	32.66
TOTAL					-1,147.14
Deposit		11/01/2021		1001 · Bank of E/O ...	54.17
			Heartland Payment ...	4213-2 · Gasoline S...	-55.96
			Heartland Payment ...	6115-1 · Credit Card...	1.79
TOTAL					-54.17
Deposit		11/01/2021		1001 · Bank of E/O ...	1,867.09
			Heartland Payment ...	4210 · Marina Reve...	-1,296.00
			Heartland Payment ...	6115-1 · Credit Card...	29.13
			Heartland Payment ...	4211-4 · RV Park Dr...	-10.00
			Heartland Payment ...	6115-1 · Credit Card...	0.29
			Heartland Payment ...	4211-1 · RV Park M...	-525.00
			Heartland Payment ...	6115-1 · Credit Card...	1.19
			Heartland Payment ...	4213-2 · Gasoline S...	-68.43
			Heartland Payment ...	6115-1 · Credit Card...	1.64
			Heartland Payment ...	4213-1 · Diesel Sales	-0.16
			Heartland Payment ...	6115-1 · Credit Card...	0.25
TOTAL					-1,867.09
Deposit		11/03/2021		1001 · Bank of E/O ...	1,915.00
			Cash Sales	5204 · Colimbia Roo...	-40.00
			Arlington Towing	5032 · Building Leas...	-1,500.00
			Arlington Towing	5034 · Taxes Collect...	-106.00
			Cash Sales	4211-3 · RV Park D...	-35.00
			Cash Sales	4210 · Marina Reve...	-234.00
TOTAL					-1,915.00
Deposit		11/10/2021		1001 · Bank of E/O ...	510.00
			Heartland Payment ...	4211-1 · RV Park M...	-525.00
			Heartland Payment ...	6115-1 · Credit Card...	15.00
TOTAL					-510.00



11:09 AM

12/21/21

## PORT OF ARLINGTON

## Deposit Detail

November 2021

Type	Num	Date	Name	Account	Amount
Deposit		11/10/2021		1001 · Bank of E/O ...	15.50
			Heartland Payment ...	4213-2 · Gasoline S...	-16.15
			Heartland Payment ...	6115-1 · Credit Card...	0.65
TOTAL					-15.50
Deposit		11/18/2021		1001 · Bank of E/O ...	1,958.00
			Cash Sales	4210 · Marina Reve...	-188.00
			Cash Sales	4211-3 · RV Park D...	-10.00
			Cash Sales	4211-4 · RV Park Dr...	-50.00
			Cash Sales	4211-3 · RV Park D...	-35.00
			Cash Sales	4211-1 · RV Park M...	-525.00
			Cash Sales	4211-1 · RV Park M...	-525.00
			Cash Sales	4211-4 · RV Park Dr...	-100.00
			Cash Sales	4211-1 · RV Park M...	-525.00
TOTAL					-1,958.00
Deposit		11/18/2021		1001 · Bank of E/O ...	2,250.00
			Cash Sales	5203 · Shannon Lea...	-2,000.00
			Cash Sales	5203 · Shannon Lea...	-250.00
TOTAL					-2,250.00
Deposit		11/19/2021		1001 · Bank of E/O ...	23.84
			Heartland Payment ...	4213-2 · Gasoline S...	-24.50
			Heartland Payment ...	6115-1 · Credit Card...	0.66
TOTAL					-23.84
Deposit		11/19/2021		1001 · Bank of E/O ...	1,678.02
			Heartland Payment ...	4211-1 · RV Park M...	-525.00
			Heartland Payment ...	4211-1 · RV Park M...	-525.00
			Heartland Payment ...	4211-1 · RV Park M...	-525.00
			Heartland Payment ...	6115-1 · Credit Card...	40.10
			Heartland Payment ...	4213-2 · Gasoline S...	-146.56
			Heartland Payment ...	6115-1 · Credit Card...	3.44
TOTAL					-1,678.02
Deposit		11/22/2021		1001 · Bank of E/O ...	62.97
			Heartland Payment ...	4213 · Marina Fuel ...	-62.97
TOTAL					-62.97
Deposit		11/24/2021		1001 · Bank of E/O ...	97.57
			Heartland Payment ...	4213 · Marina Fuel ...	-97.57
TOTAL					-97.57

11:09 AM

12/21/21

## PORT OF ARLINGTON

## Deposit Detail

November 2021

Type	Num	Date	Name	Account	Amount
Deposit		11/24/2021		1001 · Bank of E/O ...	1,059.69
			Heartland Payment ...	4211-1 · RV Park M...	-1,050.00
			Heartland Payment ...	4500 · Miscellaneou...	-9.69
TOTAL					-1,059.69
Deposit		11/26/2021		1001 · Bank of E/O ...	3,910.00
			Alpine Power Systems	5033 · Flex Bldg Lea...	-3,250.00
			Alpine Power Systems	5034 · Taxes Collect...	-660.00
TOTAL					-3,910.00
Deposit		11/30/2021		1001 · Bank of E/O ...	13,858.28
			Arlington Towing	5032 · Building Leas...	-1,500.00
			Arlington Towing	5034 · Taxes Collect...	-106.00
			Insitu Inc.	5031 · Building Leas...	-7,828.00
			Shane Malone	4211 · RV Park Rev...	-100.00
			Gilliam County Trea...	4010 · Taxes-Current	-4,181.74
			Gilliam County Trea...	4011 · Taxes-Prior	-142.54
TOTAL					-13,858.28
Deposit		11/30/2021		1003 · LGIP Invest...	370.87
				4022 · Interest - LGI...	-370.87
TOTAL					-370.87
Deposit		11/30/2021		1004 · Reserve Fund	29.70
				9002 · Interest Earn...	-29.70
TOTAL					-29.70
Deposit		11/30/2021		1005 · Municipal M...	34.29
				4021 · Interest - Bes...	-34.29
TOTAL					-34.29
Deposit		11/30/2021		1001 · Bank of E/O ...	33.11
				4020 · Interest - NO...	-33.11
TOTAL					-33.11
Paycheck	DD	11/30/2021	Margheim, Kelly L	1001 · Bank of E/O ...	0.00
				6560 · Payroll Expe...	3,905.92
				6560 · Payroll Expe...	172.32
				6560 · Payroll Expe...	459.52
				6560 · Payroll Expe...	689.28
				6560 · Payroll Expe...	2,162.97
				2100 · Payroll Liabili...	-2,162.97
				6560 · Payroll Expe...	118.33
				2100 · Payroll Liabili...	-118.33
				6560 · Payroll Expe...	627.24
				2100 · Payroll Liabili...	-627.24
				6560 · Payroll Expe...	3.74



11:09 AM

12/21/21

**PORT OF ARLINGTON**  
**Deposit Detail**  
**November 2021**

Type	Num	Date	Name	Account	Amount
				2100 · Payroll Liabili...	-3.74
				2100 · Payroll Liabili...	-5.23
				2100 · Payroll Liabili...	-386.00
				6560 · Payroll Expe...	324.08
				2100 · Payroll Liabili...	-324.08
				2100 · Payroll Liabili...	-324.08
				6560 · Payroll Expe...	75.79
				2100 · Payroll Liabili...	-75.79
				2100 · Payroll Liabili...	-75.79
				2100 · Payroll Liabili...	-311.00
				2111 · Direct Deposi...	-3,918.69
				2111 · Direct Deposi...	-206.25
TOTAL					0.00
Paycheck	DD	11/30/2021	Metzker, James L	1001 · Bank of E/O ...	0.00
				6560 · Payroll Expe...	2,742.27
				6560 · Payroll Expe...	50.94
				6560 · Payroll Expe...	135.84
				6560 · Payroll Expe...	351.49
				2100 · Payroll Liabili...	-351.49
				6560 · Payroll Expe...	1,081.48
				2100 · Payroll Liabili...	-1,081.48
				6560 · Payroll Expe...	75.56
				2100 · Payroll Liabili...	-75.56
				6560 · Payroll Expe...	5.01
				2100 · Payroll Liabili...	-5.01
				2100 · Payroll Liabili...	-2.93
				2100 · Payroll Liabili...	-209.00
				6560 · Payroll Expe...	181.60
				2100 · Payroll Liabili...	-181.60
				2100 · Payroll Liabili...	-181.60
				6560 · Payroll Expe...	42.48
				2100 · Payroll Liabili...	-42.48
				2100 · Payroll Liabili...	-42.48
				2100 · Payroll Liabili...	-199.00
				2111 · Direct Deposi...	-2,294.04
TOTAL					0.00

## Port of Arlington Bank Accounts

Vanessa Williamson <vwilliamson@beobank.com>

Wed 1/12/2022 12:56 PM

To: greinerlane@hotmail.com <greinerlane@hotmail.com>

Cc: info@portofarlington.com <info@portofarlington.com>

 1 attachments (905 KB)

portcashmanagement.pdf;

Kathryn,

Per our conversation this morning, I'm sending you this email on what we need to remove and add signers to the Bank accounts at Bank of Eastern Oregon.

As you were already aware, we do need the meeting minutes with the motions to make the account changes.

### Checking Account Changes

You will need to list the following accounts in in the motion separately or you can combine and say to remove signers from "All Bank of Eastern Oregon Checking Accounts" and then it would be the same if you wish to add a new signer as well.

The accounts currently held at Bank of Eastern Oregon are as follows:

#### Port of Arlington

Accts 079413 188362 188370

#### Port of Arlington Environmental Sentry\*

Accts 032156

\*It is my understanding that they are a separate entity and would require a separate meeting to make the changes as they operate under a completely different EIN even though you have the same signers. If that is not the case, please just let me know and include those in your regular meeting minutes along with the other accounts listed above.

Also, please be sure to include in the motion the changes to the Safe Deposit Box # 12175.

### Online Banking

Due to the new conversion, all business entities are required now to have a Cash Management account. I've included the forms in this email that you will need to complete to get access to the accounts online. This will allow you to set up sub-users that will have their own credentials and can have different authorities within the program. Please have the attached documents signed by two board members. I'm okay with not having this as a motion, as you already have an existing Online Banking account.

- Signatures needed on page 13 and page 14 of attached document (Company Administrator's Signatures (2 Signing Board Members)



- I have selected Cash Management with out ACH, Wire or Positive Pay. If at any time the Port decides they want to utilize these options, we will need a new agreement
- Once this is returned, you will be emailed the information to log in, then you will have the ability to add the sub-users, such as additional board members or administrative staff if you wish

Currently, the online account is on a restricted status, so it can not be accessed at this time. Once I get the information back from you, we can make it active again and you will have immediate access.

We can Docusign all the account documents as well, if you don't want to have to worry about coming in or tracking down signatures on the new account documents. If you would like to do that, please just let me know the new signers emails and I can send it out that way for completion.

**Vanessa Williamson**  
**Branch Manager**  
**Bank of Eastern Oregon**

PO Box 38

Arlington, Or 97812

**Office-541-454-2636**

Email – [vwilliamson@beobank.com](mailto:vwilliamson@beobank.com)



An American Banker Top 200 community bank

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**\* \* 2021 Port of Arlington Financial Statement Draft\* \***

Harmony Piazza <hpiazza@solutionscpas.com>

Thu 12/30/2021 10:07 AM

To: Kathryn Greiner <greinerlane@hotmail.com>; Kathryn.greiner@portofarlington.com  
<Kathryn.greiner@portofarlington.com>; lshanno3@wm.com <lshanno3@wm.com>

Cc: Mitch Saul <msaul@solutionscpas.com>

Kathryn,

We have completed a draft of the **2021 Port of Arlington audit report** and other required correspondence. We need to remind you of some things and to ask for your assistance in getting things finalized. By way of reminder...the financial statements are the responsibility of the district. We are only able to assist in drafting them because you have provided oversight of the process and because we have applied specific safeguards to our independence. Without that oversight and the applied safeguards our independence would be impaired, and we would be required to withdraw from the audit. We appreciate your willingness to provide the oversight.

Now...this is how you can help get things finalized. Following is a list of documents along with a short description of what you will need to do with each item. The listed documents can be downloaded from the 2021 Financial Statement folder on our portal. Here is a link to that folder.

Link to sharefile: <https://solutionscpas.sharefile.com/d-saa201d6d70b84470917fc58f160481ed>

1. **2021 Port of Arlington DRAFT** - please review and compare to your books. Let us know if you have any questions or changes. We will not finalize the audit until you **positively confirm** that you have reviewed the draft and are satisfied with its contents.
2. **2021 Adjusting Journal Entries** - these are the entries we have proposed you make to the books that, if acceptable, will need to be posted to your QuickBooks file. We need **you to sign a copy of the entries and return** that signed copy to Solutions.
3. **2021 Accrual Journal Entries** - these are the entries we have proposed for the government-wide financial statements. You **do not need to post these entries to your books**. We need **you to sign a copy of the entries and return** that signed copy to Solutions.
4. **2021 Final Trial Balance** - use the ADJ column to reconcile to your books after posting the adjusting journal entries.
5. **2021 MD&A Draft** - please review the MD&A and make any changes that you would like to. Use this Word document to make the changes. Once updated please return the revised copy of the Word file to us.
6. **2021 Communication to Board- FYI Only**, enough copies of this letter will be provided for each board member along with the final audit report.
7. **2021 Management Representation Letter** - before we can finalize the audit, we will need **you to sign** this letter and return to us.
8. **2021 Confirmation of Final Review** - once you have completed your review of the financial statements, please **sign this confirmation, and return** it to us so that we can proceed with finalizing the report.
9. **2021 Plan of Action - FYI Only** this document is required to be sent to the Secretary of State along with a copy of the board minutes approving the plan. We will provide a copy along with the final audit.
10. **2021 ORS 297.466 Resolution - FYI Only** this document is required to be sent to the Secretary of State along with a copy of the board minutes approving the resolution. We will provide a copy along with the final audit.
11. For us to complete the final review for subsequent events please provide us with the following: a) Up-to-date **check register for 2021-22** b) **detailed general ledger for 2021-**



**22. Excel would be the preferred format. A back up copy of the port's QuickBooks file is also an alternative option if preferred.**

For us to keep on task and meet our deadlines we are asking that you do what you can to address these issues as soon as possible.

Thanks again for all your assistance. **Please confirm receipt of this email.**

With much appreciation and thanks,

Harmony Piazza, CPA  
Solutions, CPAs PC  
[hpiazza@solutionscpas.com](mailto:hpiazza@solutionscpas.com)  
Phone: (541)575-2717  
Fax: (541)575-2718

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**PORT OF ARLINGTON  
ORS 297.466 RESOLUTION**

**RESOLUTION SETTING FORTH PROPOSED PLAN OF ACTION PERTAINING TO  
DEFICIENCIES NOTED IN ANNUAL AUDIT REPORT**

WHEREAS, Port of Arlington was independently audited by the accounting firm of Solutions, CPAs PC for the fiscal year ended June 30, 2021; and,

WHEREAS, the auditors identified the district did not conform to legal requirements of Local Budget Law by adopting a supplemental budget without the required public hearing and publication notice; and,

WHEREAS, the auditors identified the district did not conform to legal requirements of Local Budget Law by matching the budget detail with the budget resolution adopted; and,

WHEREAS, the auditors identified the district did not conform to legal requirements of Indebtedness repayment by making payments in a timely manner;

WHEREAS, ORS 297.466 requires every municipal corporation to determine the measures it considers necessary to correct any deficiencies disclosed in the report and to adopt a resolution setting forth the plan of action and the period of time estimated to complete them.

NOW, THEREFORE, THE PORT OF ARLINGTON RESOLVES AS FOLLOWS:

1. The port will follow the required steps as set forth in Local Budget Law for adopting a supplemental budget.
2. The port will ensure that the budget detail approved and adopted by the budget committee matches the resolution adopted by the governing body.
3. The port will ensure payments made on debt are made within the timeframe as required by the debt agreement.

This resolution shall take effect upon adoption of this Resolution.

ADOPTED by the Port of Arlington at a regular meeting thereof this \_\_\_\_ day  
of \_\_\_\_\_, 20\_\_.



Client: Port of Arlington Engagement: 2021 Port of Arlington Period Ending: 6/30/2021 Trial Balance: 4005 - Trial Balance													
Account	Description	UNADJ 6/30/2021	J/E Ref #	AJE	ADJ 6/30/2021	J/E Ref #	ACAJE	ACB 6/30/2021	Budget 6/30/2021	Final Budget 6/30/2021	PY ADJ 6/30/2020	1st PP-TBAL.3 6/30/2020	
1-1000	Beginning Cash Drawer Funds	100.00		59,790.46	100.00			100.00	0.00	0.00	100.00	100.00	
1-1001	Bank of E/O - Checking	(754,592.19)	AJE - 15	59,790.46	(694,801.73)			(694,801.73)	0.00	0.00	14,446.01	14,446.01	
1-1003	LGIP Investment A/C	1,600,748.63	AJE - 5	(322,230.48)	1,278,518.15			1,278,518.15	0.00	0.00	937,641.68	937,641.68	
			AJE - 16	2,910.62									
			AJE - 23	(172.95)									
			AJE - 25	1,181.29									
			AJE - 29	(200,000.00)									
			AJE - 30	(2,774.91)									
1-1005	Municipal Money Market Account	449,521.02		(60,000.00)	389,521.02			389,521.02	0.00	0.00	589,034.55	589,034.55	
1-1006	Cash With County	731.40	AJE - 15	(357.00)	374.40			374.40	0.00	0.00	731.40	731.40	
1-1200	Accounts Receivable	3,467.73	AJE - 17	(357.00)	2,201.00			2,201.00	0.00	0.00	4,595.50	4,595.50	
1-1201	AR Audit	16,474.51	AJE - 24	(1,266.73)	272,046.81			272,046.81	0.00	0.00	16,474.51	16,474.51	
			AJE - 9	255,572.30									
			AJE - 10	(16,474.51)									
1-1210	Property Tax Receivable	4,095.95		(325.86)	3,770.09			3,770.09	0.00	0.00	4,095.95	4,095.95	
			AJE - 7	(325.86)									
1-1250	Land	0.00			0.00			160,166.00	0.00	0.00	0.00	160,166.00	
1-1260	Buildings and Improvements	0.00			0.00			160,166.00	0.00	0.00	0.00	3,990,440.56	
								4,711,788.13	0.00	0.00	0.00		
								3,990,440.56	0.00	0.00	0.00		
1-1265	Accumulated Depreciation - Buildings & Improvements	0.00			0.00			721,347.57	0.00	0.00	0.00	(1,667,102.54)	
								(1,815,915.94)	0.00	0.00	0.00	(1,667,102.54)	
								(1,667,102.54)	0.00	0.00	0.00		
1-1270	Equipment	0.00			0.00			58,259.74	0.00	0.00	0.00	41,407.39	
								41,407.39	0.00	0.00	0.00		
								17,930.26	0.00	0.00	0.00		
								(1,077.91)	0.00	0.00	0.00		
1-1280	Accumulated Depreciation- Equipment	0.00			0.00			(42,760.01)	0.00	0.00	0.00	(42,044.89)	
								(42,760.01)	0.00	0.00	0.00		
								(42,044.89)	0.00	0.00	0.00		
								(1,793.03)	0.00	0.00	0.00		
1-1290	Construction in Progress	0.00			0.00			1,077.91	0.00	0.00	0.00	8,752.50	
								8,752.50	0.00	0.00	0.00		
1-1295	Impaired Assets - Grain Lab	0.00			0.00			(8,752.50)	0.00	0.00	0.00	31,375.00	
								31,375.00	0.00	0.00	0.00		
1-1300	Prepaid Expense	5,718.75	AJE - 4	(2,482.24)	3,236.51			3,236.51	0.00	0.00	2,922.37	2,922.37	
			AJE - 16	114.25					0.00	0.00	0.00	0.00	
1-2000	Accounts Payable	(2,724.48)	AJE - 4	(2,596.49)	0.00			0.00	0.00	0.00	0.00	0.00	
			AJE - 4	2,724.48					0.00	0.00	0.00		
1-2002	AP Audit	2,724.48	AJE - 30	(50.43)	(5,034.21)			(5,034.21)	0.00	0.00	(7,220.36)	(7,220.36)	
			AJE - 4	(7,758.69)									
			AJE - 23	(9,944.84)									
			AJE - 26	7,220.36									
1-2100	Payroll Liabilities	2,774.49	AJE - 21	(5,034.21)	(66.87)			(66.87)	0.00	0.00	(35.01)	(35.01)	
			AJE - 25	(2,861.36)									
1-2105	Accrued Compensated Absences	0.00			0.00			(1,885.84)	0.00	0.00	0.00	(760.92)	
								(760.92)	0.00	0.00	0.00		
1-2110	Deferred Rev. - Property Taxes	(3,642.20)		925.75	(2,716.45)			2,716.45	0.00	0.00	(3,642.20)	0.00	

Account	Description	UNADJ 6/30/2021	JE Ref #	AJE	ADJ 6/30/2021	JE Ref #	ACAJE	ACB 6/30/2021	Budget 6/30/2021	Final Budget 6/30/2021	PY ADJ 6/30/2020	1st PP-TBAL.3 6/30/2020
			AJE - 7	325.86		ACAJE - 19	2,716.45					
			AJE - 8	(453.75)								
1-3110	Retained Earnings		AJE - 18	1,053.64								
		(9,881.02)		9,881.02	0.00		(3,642.20)	(3,642.20)	0.00	0.00	0.00	(4,357.87)
1-4000	Carryover Balance		AJE - 4	9,881.02			(3,642.20)	(4,081,377.50)	(1,479,250.00)	(1,479,250.00)	(1,385,623.23)	(4,002,037.81)
		(1,559,144.40)			(1,559,144.40)		(2,522,233.10)					
							760.92					
1-4010	Taxes-Current			(696.64)			(2,522,994.02)	(138,130.16)	(122,000.00)	(122,000.00)	(113,787.53)	(113,071.86)
		(138,359.27)	AJE - 17	357.00	(139,055.91)		925.75					
			AJE - 18	(1,053.64)			925.75					
1-4011	Taxes-Prior			453.75	(3,024.55)			(3,024.55)	(500.00)	(500.00)	(1,378.82)	(1,378.82)
		(3,478.30)	AJE - 8	453.75								
1-4020	Interest - NOW Checking			(85.12)	(85.12)			(85.12)	0.00	0.00	(101.49)	(101.49)
1-4021	Interest - Best A/C			(2,136.47)	(2,136.47)			(2,136.47)	0.00	0.00	(5,428.92)	(5,428.92)
1-4022	Interest - LGIP A/C			(10,275.12)	(10,275.12)			(10,275.12)	(10,000.00)	(10,000.00)	(27,827.63)	(27,827.63)
1-4030	Land Rental			(2,500.00)	(8,000.00)			(8,000.00)	(16,000.00)	(16,000.00)	(6,912.00)	(6,912.00)
		(5,500.00)	AJE - 9	(2,500.00)								
1-4050	Grain Elevator Lease Pymt				(111,759.73)			(111,759.73)	(111,659.00)	(111,659.00)	(108,407.50)	(108,407.50)
1-4111	OSMB Grant			(269,546.81)	(287,767.41)			(287,767.41)	(353,760.00)	(353,760.00)	0.00	0.00
		(18,220.60)	AJE - 9	(269,546.81)								
1-4113	Gilliam County Grant			0.00	0.00			0.00	(213,000.00)	(213,000.00)	0.00	0.00
1-4114	Unanticipated Grant Funds			(5,000.00)	(5,000.00)			(5,000.00)	(100.00)	(100.00)	0.00	0.00
1-4120	MAPS Grant			(7,000.00)	(7,000.00)			(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
1-4210	Marina Revenue			(3,919.00)	(13,450.00)			(13,450.00)	(5,000.00)	(5,000.00)	(12,274.00)	(12,274.00)
		(9,531.00)	AJE - 28	(3,919.00)								
1-4211	RV Park Revenues - Other			(2,870.00)	(2,870.00)			(2,870.00)	(40,000.00)	(40,000.00)	0.00	0.00
		0.00	AJE - 13	(2,870.00)								
1-4211-1	RV Park Monthly Rent			(31,145.00)	(31,145.00)			(31,145.00)	0.00	0.00	(25,987.00)	(25,987.00)
1-4211-2	RV Park Weekly Rent			(1,535.00)	(1,535.00)			(1,535.00)	0.00	0.00	(2,375.00)	(2,375.00)
1-4211-3	RV Park Daily Rent			(9,270.00)	(9,270.00)			(9,270.00)	0.00	0.00	(6,294.00)	(6,294.00)
1-4211-4	RV Park Dry Camp			(4,321.50)	(4,321.50)			(4,321.50)	0.00	0.00	(1,798.00)	(1,798.00)
1-4211-5	Monthly TV			0.00	0.00			0.00	0.00	0.00	(240.00)	(240.00)
1-4213	Marina Fuel Revenue - Other			0.00	0.00			0.00	(12,000.00)	(12,000.00)	0.00	0.00
1-4213-1	Diesel Sales			(1,935.00)	(1,935.00)			(1,935.00)	0.00	0.00	(966.49)	(966.49)
1-4213-2	Gasoline Sales			(13,134.97)	(13,134.97)			(13,134.97)	0.00	0.00	(14,345.66)	(14,345.66)
1-4214	Marina Power and Water Revenue			(280.00)	(280.00)			(280.00)	(250.00)	(250.00)	(570.00)	(570.00)
1-4340	Willow Creek Rock Sales			(19,560.28)	(1,819.04)			(1,819.04)	(40,000.00)	(40,000.00)	(20,112.00)	(20,112.00)
			AJE - 10	17,741.24								
			AJE - 24	16,474.51								
				1,266.73	(29,676.87)			(29,676.87)	0.00	0.00	(12,446.69)	(12,446.69)
1-4350	Willow Creek Lease Revenue			(29,676.87)								
1-4400	Donations/Gifts			0.00	0.00			0.00	(100.00)	(100.00)	0.00	0.00
1-4500	Miscellaneous Income			(480.00)	(480.00)			(480.00)	(100.00)	(100.00)	(9,481.00)	(9,481.00)
1-6008	Port Manager			68,697.16	68,697.16			68,697.16	24,700.00	74,700.00	22,466.58	22,466.58
1-6009	Administrative Assistant			37,074.60	37,074.60			38,199.52	37,200.00	37,200.00	32,694.81	33,097.59
						ACAJE - 21	1,124.92					
							1,124.92					
1-6010	Executive Secretary			850.00	850.00			850.00	0.00	0.00	1,150.00	1,150.00
		0.00	AJE - 20	850.00								
1-6011	Payroll Taxes - Staff			1,400.89	9,408.39			9,408.39	6,200.00	6,200.00	3,474.50	3,474.50
		8,007.50	AJE - 25	1,400.89								
1-6012	Training			0.00	0.00			0.00	500.00	500.00	0.00	0.00
1-6013	Workmens Compensation			175.00	175.00			175.00	250.00	250.00	173.65	173.65
1-6015	Employee Benefits Insurance			31,118.21	31,118.21			31,118.21	32,250.00	32,250.00	20,461.20	20,461.20
1-6016	Employee Benefits Retirement			12,742.60	12,742.60			12,742.60	9,100.00	9,100.00	6,643.35	6,643.35
1-6100	Materials and Services - AD - Other			(57.81)	933.43			933.43	0.00	0.00	877.75	877.75
		991.24	AJE - 23	(57.81)								
1-6110	Internet Service			235.10	235.10			235.10	0.00	0.00	0.00	0.00
1-6111	Utilities			1,255.26	1,211.26			1,211.26	3,700.00	3,700.00	2,012.33	2,012.33
			AJE - 23	(44.00)								
1-6112	Office Supplies and Equipment			1,945.40	1,909.80			1,909.80	3,500.00	3,500.00	2,762.97	2,762.97
			AJE - 23	(35.60)								
			AJE - 26	(205.30)								
				169.70								



Account	Description	UNADJ 6/30/2021	JE Ref #	AJE	ADJ	ACAJE	ACB 6/30/2021	Budget 6/30/2021	Final Budget 6/30/2021	PY ADJ 6/30/2020	1st PP-TBAL3 6/30/2020
1-6113	Legal Fees	5,500.00		(285.00)	5,215.00		5,215.00	12,000.00	12,000.00	4,561.75	4,561.75
			AJE - 23	(285.00)							
1-6114	Insurance, Treasurer Bond	379.25			379.25		379.25	500.00	500.00	200.00	200.00
1-6115	Dues, Subscriptions, Fees - Other	5,413.62		161.64	5,575.26		5,575.26	7,000.00	7,000.00	6,168.85	6,168.85
			AJE - 15	209.54							
			AJE - 23	(47.90)							
1-6115-1	Credit Card Fees	3,287.16			3,287.16		3,287.16	3,800.00	3,800.00	3,402.85	3,402.85
1-6116	Audit, Budget, Legal Notices	8,847.00		(166.14)	8,847.00		8,847.00	10,000.00	10,000.00	7,926.00	7,926.00
1-6117	Telephone and Internet Srv.	1,570.63		(166.14)	1,404.49		1,404.49	3,000.00	3,000.00	1,716.76	1,716.76
			AJE - 23								
1-6118	Advertising - AD	111.00			111.00		111.00	250.00	250.00	0.00	0.00
1-6119	Commissioner Fees/Expenses	984.40		(850.00)	134.40		134.40	3,000.00	3,000.00	370.99	370.99
			AJE - 20	(850.00)							
1-6120	Med/SS for Commissioners	122.41			122.41		122.41	3,000.00	3,000.00	87.96	87.96
1-6121	Donations	600.00			600.00		600.00	1,000.00	1,000.00	650.00	650.00
1-6122	Meetings and Elections	1,750.89			1,750.89		1,750.89	2,000.00	2,000.00	64.53	64.53
1-6123	Miscellaneous - AD	75.75		(75.75)	0.00		0.00	200.00	200.00	604.74	604.74
			AJE - 23	(75.75)							
1-6124	Consultant Services	0.00			0.00		0.00	2,000.00	2,000.00	0.00	0.00
1-6126	Contingency	0.00			0.00		0.00	156,759.00	106,759.00	0.00	0.00
1-6127	Commissioner Conference & Trave	592.86		(17.00)	575.86		575.86	3,000.00	3,000.00	1,681.81	1,681.81
			AJE - 23	(17.00)							
1-6128	Staff Travel/Food/Lodging	325.59		(6.60)	325.59		325.59	500.00	500.00	250.96	250.96
1-6129	Postage	438.60		(6.60)	432.00		432.00	1,000.00	1,000.00	475.20	475.20
			AJE - 23								
1-6130	Bad Debt Write Off	0.00			0.00		0.00	100.00	100.00	0.00	0.00
1-6170	Transfers Out of General Fund	11,650.00		200,000.00	211,650.00		211,650.00	11,650.00	211,650.00	10,841.00	10,841.00
			AJE - 29	200,000.00							
1-6310	Maintenance Person - RV	2,934.77		37.11	2,934.77		2,934.77	3,300.00	3,300.00	616.44	616.44
1-6311	Payroll Taxes, Maintenance - RV	212.11		37.11	249.22		249.22	500.00	500.00	46.01	46.01
			AJE - 25								
1-6312	Workmens Compensation - RV	159.00			159.00		159.00	240.00	240.00	212.56	212.56
1-6320	Materials & Services - RV - Other	322.47		(237.00)	322.47		322.47	0.00	0.00	0.00	0.00
1-6321	Water Fees - RV	2,524.00		(237.00)	2,287.00		2,287.00	4,000.00	4,000.00	3,354.92	3,354.92
			AJE - 23	(237.00)							
1-6322	Sanitation - RV	1,588.50		(53.00)	1,535.50		1,535.50	2,000.00	2,000.00	1,054.80	1,054.80
			AJE - 23	(53.00)							
1-6323	Electricity - RV Park	5,399.35		(206.41)	5,192.94		5,192.94	9,000.00	9,000.00	7,909.62	7,909.62
			AJE - 23	(206.41)							
1-6324	WiFi - RV	905.63		(40.00)	865.63		865.63	1,000.00	1,000.00	1,006.53	1,006.53
			AJE - 23	(40.00)							
1-6325	Advertising - RV	500.00			500.00		500.00	1,000.00	1,000.00	0.00	0.00
1-6326	Maintenance & Supplies - RV	3,278.25		(238.28)	3,039.97		3,039.97	3,000.00	3,000.00	1,818.10	1,818.10
			AJE - 23	(238.28)							
1-6327	Insurance - RV	1,572.34		(136.58)	1,435.76		1,435.76	1,800.00	1,800.00	1,648.00	1,648.00
			AJE - 16	(136.58)							
1-6328	Misc. - RV	0.00			0.00		0.00	250.00	250.00	0.00	0.00
1-6329	Sewer	3,086.37		(292.80)	2,793.57		2,793.57	4,000.00	4,000.00	3,466.32	3,466.32
			AJE - 23	(292.80)							
1-6341	RV Park Const Improv	0.00			0.00		0.00	60,000.00	60,000.00	1,000.00	1,000.00
1-6343	Grant Match	0.00			0.00		0.00	8,000.00	8,000.00	0.00	0.00
1-6344	RV Park Equipment	1,863.00		2,870.00	4,733.00		4,733.00	80,000.00	80,000.00	0.00	0.00
			AJE - 13	2,870.00							
			AJE - 23	(2,063.00)							
1-6523	Miscellaneous - WQ	2,063.00		(2,063.00)	0.00		0.00	2,000.00	2,000.00	3,142.27	3,142.27
			AJE - 23	(2,063.00)							
1-6524	Travel	0.00			0.00		0.00	100.00	100.00	0.00	0.00
1-6540	Capital Outlay - WQ - Other	0.00			0.00		0.00	747,900.00	547,900.00	0.00	0.00
1-6542	Engineering & Surveying	0.00			0.00		0.00	50,000.00	50,000.00	0.00	0.00
1-6610	Maintenance Person	14,725.75			14,725.75		14,725.75	13,500.00	13,500.00	9,576.54	9,576.54
1-6611	Payroll Taxes	1,187.88		207.82	1,395.70		1,395.70	850.00	850.00	583.99	583.99
			AJE - 25	207.82							
1-6612	Worker's Comp Insurance	19.00			19.00		19.00	500.00	500.00	(44.21)	(44.21)





Account	Description	UNADJ 6/30/2021	JE Ref #	AJE	ADJ 6/30/2021	JE Ref #	ACAJE	ACB 6/30/2021	Budget 6/30/2021	Final Budget 6/30/2021	PY ADJ 6/30/2020	1st PP-TBAL 3 6/30/2020
2-2442	Loan Payable - Gilliam County	0.00			0.00	ACAJE - 21	3,056.14 (121,177.39)	(121,177.39)	0.00	0.00	0.00	(129,995.52)
2-5000	ECONOMIC DEVELOP FUND RESOURCES - Other	(352,967.55)			(352,967.55)	ACAJE - 2 ACAJE - 6	8,818.13	(352,967.55)	0.00	0.00	0.00	0.00
2-5005	Carryover (cash basis)	0.00			0.00	ACAJE - 1 ACAJE - 2	134,083.92 4,088.40	134,083.92 (248,600.00)	0.00	0.00	(412,813.17)	(269,946.04)
2-5031	Building Lease 11-002	(91,200.00)			(91,200.00)		129,995.52	(91,200.00)	(93,936.00)	(93,936.00)	(98,800.00)	(98,800.00)
2-5032	Building Lease 11-004	(14,750.00)			(14,750.00)			(14,750.00)	(15,000.00)	(15,000.00)	(4,412.00)	(4,412.00)
2-5033	Flex Bldg Lease	(19,750.00)			(19,750.00)			(19,750.00)	(1,000.00)	(1,000.00)	(24,000.00)	(24,000.00)
2-5034	Taxes Collected for Triple Net	(4,991.00)			(4,991.00)			(4,991.00)	(1,275.00)	(1,275.00)	0.00	0.00
2-5113	Grants - Gilliam County	(20,000.00)			(20,000.00)			(20,000.00)	(100,000.00)	(100,000.00)	(40,000.00)	(40,000.00)
2-5114	Unanticipated Grant Funds	0.00			0.00			0.00	(1,000.00)	(1,000.00)	0.00	0.00
2-5116	Grants - Other	(8,394.00)			(8,394.00)			(8,394.00)	(7,800.00)	(7,800.00)	(7,848.00)	(7,848.00)
2-5130	SIP Funds	(38,042.61)			(38,042.61)			(38,042.61)	(25,000.00)	(25,000.00)	(25,342.17)	(25,342.17)
2-5600	Transfer from General Fund	0.00	AJE - 29	(200,000.00)	(200,000.00)			(200,000.00)	0.00	(200,000.00)	0.00	0.00
2-8410	Officer	68,517.66			68,517.66	ACAJE - 21	(3,056.14)	65,461.52	70,760.00	70,760.00	67,399.62	68,053.76
2-8410-1	Admin. Asst. 1/3	19,099.03			19,099.03			19,099.03	19,400.00	19,400.00	16,945.81	16,945.81
2-8411	Payroll Taxes	6,752.30		1,181.30	7,933.60			7,933.60	9,800.00	9,800.00	5,239.11	5,239.11
2-8412	Worker's Comp Ins.	151.32		1,181.30	151.32			151.32	300.00	300.00	264.30	264.30
2-8413	Employee Benefits - Insurance	31,503.57			31,503.57			31,503.57	31,100.00	31,100.00	25,579.94	25,579.94
2-8414	Employee Benefits - Retirement	10,513.93			10,513.93			10,513.93	10,500.00	10,500.00	10,121.44	10,121.44
2-8421	Travel/Food/Lodging	1,613.51		(172.95)	1,440.56			1,440.56	6,000.00	6,000.00	3,879.10	3,879.10
2-8422	Training/Seminars/Conventions	0.00	AJE - 23	(172.95)	0.00			0.00	3,000.00	3,000.00	59.95	59.95
2-8423	Legal Fees	4,472.50		(280.00)	4,192.50			4,192.50	15,000.00	15,000.00	4,859.75	4,859.75
2-8424	Office Supplies & Equipment	595.63		(332.50)	263.13			263.13	2,000.00	2,000.00	514.57	514.57
2-8424-3	Consultant	0.00		52.50	0.00			52.50	4,000.00	4,000.00	0.00	0.00
2-8425	Utilities	3,346.60		886.06	4,232.66			4,232.66	2,800.00	2,800.00	1,513.70	1,513.70
2-8426	Advertising & Marketing	20,483.00		886.06	21,369.06			21,369.06	80,000.00	80,000.00	21,651.30	21,651.30
2-8426-1	Dues & Subscriptions	106.00		(149.50)	0.00			0.00	500.00	500.00	225.00	225.00
2-8426-2	A Town Throw Down	0.00		(149.50)	0.00			0.00	2,000.00	2,000.00	0.00	0.00
2-8427	Telephone & Internet Service	2,662.05		(40.00)	2,622.05			2,622.05	2,500.00	2,500.00	2,594.59	2,594.59
2-8428	Website Develop. & Maint.	0.00		(40.00)	0.00			0.00	500.00	500.00	0.00	0.00
2-8429	Building Insurance	9,377.32		(312.87)	9,064.45			9,064.45	9,000.00	9,000.00	5,559.53	5,559.53
2-8430	City of Arlington Insitu Lease	21,600.00		(312.87)	21,287.13			21,287.13	21,600.00	21,600.00	21,600.00	21,600.00
2-8430-2	Grant Match	0.00			0.00			0.00	1,000.00	1,000.00	0.00	0.00
2-8430-3	Business Start Up Program	1,829.62			1,829.62			1,829.62	40,000.00	40,000.00	18,165.21	18,165.21
2-8430-4	Property Taxes	0.00			0.00			0.00	1,275.00	1,275.00	1,231.62	1,231.62
2-8431	Land Improvements/Development	202,448.56			202,448.56	ACAJE - 11	(200,471.00)	1,977.56	17,000.00	217,000.00	0.00	0.00
2-8432	Engineering & Surveying	10,389.67			10,389.67	ACAJE - 11	(10,389.67)	0.00	45,000.00	45,000.00	8,520.00	837.00
2-8435	Building Projects/Tenant Improv	126.36	AJE - 23	(11.98)	114.38	ACAJE - 11	(10,389.67)	114.38	60,000.00	60,000.00	31,381.45	436.45
2-8439	Contingency	0.00			0.00			0.00	26,429.00	26,429.00	0.00	0.00
2-8441	Loan - Principal	8,820.80		(797.93)	8,022.87	ACAJE - 6	(8,818.13)	(795.26)	9,630.00	9,630.00	10,235.18	797.83
2-8442	Loan - Interest	2,311.20		(797.93)	1,513.27			1,513.27	2,517.00	2,517.00	2,706.62	2,706.62
3-1004	Reserve Fund	77,574.34			77,574.34			77,574.34	0.00	0.00	65,310.94	65,310.94
3-9000	Reserve Fund Beginning Balance	(65,310.94)			(65,310.94)			(65,310.94)	(64,709.00)	(64,709.00)	(53,072.76)	(53,072.76)



Account	Description	UNADJ 6/30/2021	JE Ref #	AJE	ADJ 6/30/2021	JE Ref #	ACAJE	ACB 6/30/2021	Budget 6/30/2021	Final Budget 6/30/2021	PY ADJ 6/30/2020	1st PP-TBAL 3 6/30/2020
3-9001	Transfer from General Fund	(11,650.00)			(11,650.00)			(11,650.00)	(11,650.00)	(11,650.00)	(10,841.00)	(10,841.00)
3-9002	Interest Earned Reserve Fund	(613.40)			(613.40)			(613.40)	(400.00)	(400.00)	(1,397.18)	(1,397.18)
3-9500	Repair, Maint., Grant Match	0.00			0.00			0.00	76,759.00	76,759.00	0.00	0.00
Total		0.00		(0.00)	0.00		(0.00)	(0.00)	0.00	0.00	0.00	0.00