



Regular Commission Meeting

AGENDA

5:00 pm

Tuesday, March 10, 2020

Meeting Location:

Port of Arlington - 100 Port Island Rd.

1. **Call meeting to order**
2. **Public Comment on non-agenda items**
4. **Consent Agenda:**
 - Approval of February 4, 2020 Commission Meeting Minutes
 - Approval of February 19, 2020 Workshop Meeting Minutes
 - Approval of February 2020 Payables and Financials
5. **President's Report –**
6. **Commissioner's Reports –**
7. **Grain Lab Equipment – Discuss Surplus at the Grain Lab – County Court**
7. **Economic Development –**
 - 7.1 Small Business Assistance Grant quarterly report for Pheasant Grill
 - 7.2 Small Business Assistance Grant quarterly report for Times Journal
 - 7.3 Small Business Assistance Grant quarterly report for A-Town Rentals
 - 7.4 Bobby Singh - Arlington Market Small Business Grant Application
 - 7.5 Liberty Theater Small Business Grant Application
8. **Paul Jayo – Metal Recycle Center**
9. **Discuss RV and Marina Rates**
10. **Consider Approval for Anderson Perry Engineering - Island Park Water, sewer, power, and fiber Extension Project**
10. **A-Town Throw Down VLOG Contest Prize Money**
11. **EDO Report**
12. **Administration-**
 - 12.1 Consider Approval for Oster Professional Group Audit Contract FY 2019-2020
 - 12.2 Consider Approval for Budget Committee
 - 12.3 Government Ethics Reporting

Upcoming Meetings:

Regular Commission Meeting on Tuesday, April 14, 2020 Gilliam County Courthouse, Condon, Or.

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

Kelly.marqheim@portofarlington.com / 541-454-2868

Posted: Tuesday, March 3, 2020: Bank of Eastern Oregon - Condon & Arlington; U.S. Post Office - Condon & Arlington; Condon Times-Journal; Arlington City Hall; Port Office and Website.

PO Box 279, Arlington, Oregon 97812

**Port of Arlington
Regular Monthly Commission Meeting
Tuesday, 10, 2020
FEBRUARY 2019 PAYABLES**

Resources:

Deposits and Credits through 2/29/2020 (see attached detail)

Total Deposits and Credits– All Accounts \$38,673.48

Expenses:

Checks Written: 9269 through 9289
Includes Direct Deposit Payroll And Electronic Fund Transfers (See attached Check Detail)

Total Expenses and Transfers– All Accounts (\$46,485.06)

Bank Balance Information:

Ending Balance as of 2/29/20: Bank of Eastern Oregon Checking: \$ 89,237.39
Bank of E. Oregon Reserve Fund: \$ 64,833.34
Bank of E. Oregon Muni Market Fund: \$ 587,073.55
LGIP: (11/30/19) \$1,289,323.81

Commission President Ron Wilson

Vice President Dewey Kennedy

**Budget Workshop
Port of Arlington
February 19, 2020
3 p.m.
Port of Arlington Office
Arlington, OR**

The Port of Arlington Budget Workshop was called to order at 3:05 pm by President Wilson.

Those Present: President Wilson; Vice President Kennedy; Commissioner Shaffer; Commissioner McGuire ;Port Manager/ Economic Development Officer, Peter Mitchell; Admin. Asst.; Kelly Margheim;

Absent: Commissioner Hunking

Audience: Commissioner Wilkins; Kathryn Greiner

1. Big Picture Spreadsheet discussion –

EDO Mitchell and Administrative Assistant Margheim reviewed the Port's financial spreadsheet with the Board. Approximately \$175,000 will be available for new Port Projects.

2. Port Board Discussion

2.1 Island Park Bathroom Project –

The Board agreed to keep the Island Park Bathroom Project in the 2020-2021 Budget.

2.2 Island Park Utilities Extension -

The consensus of the Board on Capital Projects are to proceed with the engineering on extending water, sewer and run conduit for power and fiber to Island Park.

3. Funding Request to the Marine Board –

After review and discussion of the Port's capital projects list, the Board agreed to request \$360,000 for the Island Park Bathroom Project.

4. Funding Request to Gilliam County Court –

After review and discussion of the Port's capital projects list, the Board agreed to request \$280,000 for Economic Development activities. Extending the water and sewer system up to Island Park, replace lift pumps, small business assistance grants, and marketing program.

5. Budget Committee Meeting Date Proposed May 12th at 4 pm –

The Board agreed with the proposed Budget Committee meeting of May 12th at 4:30 pm

Workshop adjourned 4:35 pm

President Ron Wilson

V.P. Dewey Kennedy

Regular Commission Meeting
MINUTES
Port of Arlington
February 4, 2020
5 p.m.
Port Office – 100 Port Island Rd.
Arlington, OR

- 1. The Port of Arlington Commission meeting was called to order at 5:00 pm by President Wilson.**
Those Present: President Wilson; Vice President Kennedy; Commissioner Shaffer; Commissioner McGuire; Port Manager / Economic Development Officer, Peter Mitchell; Admin. Asst. Kelly Margheim; Attorney Ruben Cleaveland;
Absent: Commissioner Hunking
Audience: Judge Farrar, Commissioner Wilkens, Kim Farrar, Steve Allen, Lisa Atkin
- 2. Public Comment on non-agenda items** – Sherrie Wilkens made a request and would like if the Port would not put an Executive Session at the beginning of the meeting. President Wilson explained that the Executive Session had to be moved up on the agenda due to Attorney Cleaveland having a prior engagement and has to leave at 6pm.
Judge Farrar asked the Board if they have looked at the email she sent on Willow Creek. President Wilson stated that the Board has not had a meeting to discuss the letter. The Board will be considering it. EDO Mitchell asked Judge Farrar if she had anything to add to the email and she said the email was left vague and was an opening to see if both parties could come to some kind of agreement.
- 3. Consent Agenda:**

 - Approval of December 10, 2019 Commission Meeting Minutes
 - Approval of December 2019 and January 2020 Payables and Financials

Commissioner Shaffer moved to approve the consent agenda and Commissioner McGuire seconded. The motion carried 4-0
- 4. President's Report:** President Wilson shared a thank you from Arlington Education Foundation.
- 5. Commissioner Reports** – Vice President Kennedy let the Commissioners know Union Pacific will be closing Port Island Road at the crossing on February 10, 2020. The crossing will be closed from 9pm until 6am.
- 6. Pat Shannon / Pheasant Grill** was unable to make it for his quarterly report. He will be rescheduled.

Recess to Executive Session at 5:08 pm

- 7.0 Executive Session per ORS 192.660(2)(h): To consult with your attorney regarding your legal rights and duties in regard to current litigation that is more likely than not to be filed.**

Reconvene to Regular Session at 5:36 pm

Regarding the Executive Session item number 7: Attorney Ruben Cleaveland is directed to assist President Wilson to draft a response to Judge Farrar's correspondence.

Recess to Executive Session at 5:37 pm

- 8.0 Executive Session per ORS 192.660(2)(g): To consider preliminary negotiations involving matters of trade of commerce in which the governing body is in competition with governing bodies in other states or nations.**

Reconvene to Regular Session at 6:00 pm

Regarding the Executive Session item number 8: No final decision made.

Break for dinner 6:01 pm

Reconvene to Regular Session at 6:25 pm

- 9.0 Commissioner Shaffer moved to approve Resolution 2019-144 establishing a No Harassment policy and statement of employee rights that seek to prevent workplace harassment. Vice president Kennedy seconded. The motion carried 4-0

- 10.0 EDO Report
EDO Mitchell gave an update on Watco project on Railroad Avenue. China Creek Construction is building the project. The foundation has been poured and the project is proceeding nicely.

Bathroom replacement-Parking lot project has been moved up as the Marine Board informed the Port that the Grant cycle deadline is February and not in April Anderson and Perry indicated they will have the Design and engineering complete for submittal.

EDO Cont'd:

The City is considering resurfacing the Port's sidewalk from the east end stairs past the office to the west end gangway with the remaining balance of their sidewalk grant. It would be nice project as it is heavily used by local residents during their walks and has many broken pavement parts patched with a fine gravel surface.

ODOT indicates that the paving project on I-84 will start back up in April and will continue until Memorial Day.

EDO Mitchell gave an update on the grain lab. Judge Farrar states that Nathan Hammer is overseeing the inventory, surplus/liquidating of items. The County has not gone thru the surplus process yet. EDO Mitchell said the Port owns the GC-Mass Spec machine with auto sampler and the heavy-duty desk top grain mill. EDO Mitchell asked the Board how they would like to proceed the Ports two items. Judge Farrar said that the liquidation would happen in early spring/summer. The Board will decide at the next meeting in March.

Fuel sales are doing real well this winter. The Port needed to load of gasoline delivered and MCP won the bid. This was the first time MCP came in the lowest.

The Flex building is now vacant. Two prospects have expressed interest in leasing the facility. The lease rates are very reasonable and the building can be partitioned off if a tenant seek a smaller space.

11.0 Administration

11.1 The Board's consensus is to schedule the Budget workshop Wednesday, February 19, 2020 at 3pm.

Meeting adjourned 6:42 pm

President Ron Wilson

Vice President Kennedy

Port of Arlington
Regular Monthly Commission Meeting
Tuesday, 10, 2020
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Commission President Ron Wilson

Vice President Dewey Kennedy



Arlington Saddle Club

P.O. Box 475, Arlington, OR 97812

February 14, 2020

Dear Sponsor

The Arlington Saddle Club is busy planning a new season. We would like to extend our gratitude for your generous donations in the past. As you know, we are a non-profit organization that started in 1955. Over the years we have continued to host events and maintain the rodeo grounds for families to enjoy. In the last few years we have added covers to the bleachers, updated the roping chute, replaced arena fencing and gates, and rebuilt our rough stock catch pens. This year we plan to continue to upgrade fencing and gates. This is possible only with the generosity of people like you. We have hosted several events at the Arlington rodeo grounds. These events include:

- **The Arlington Spring Buckle Series** – In the Spring.
- **The Annual Jackpot Rodeo – May 2 & 3, 2020.**
- **The Jr. Rodeo** – for kids ages 5 through 18.
- **Trail rides, poker rides and queen tryouts**
- **4-H Clinics and Horse Training Clinics**
- **Other Community Events, Tug-Of-War, Weddings, Family Reunion**

Your support is critical to the success of these events and is very much appreciated. Please see the attached form for all our different sponsorship packages. However, any support is appreciated. If you have any questions, please call any of the members listed below.

Sincerely,

Arlington Saddle Club

Ron Wilson: 541-454-2633

Joe Patnode: 541-980-7108

Jim Rucker: 541-454-2509

**Arlington Saddle Club
Sponsor Packages**

Featured Rodeo Sponsor: \$1500 or more you will receive:

Company sign displayed prominently in the arena grounds.
Special recognition as a featured rodeo sponsor announced during the rodeo.
Sponsorship of a rodeo award which you may present to the winner.
Up to four of your Company representatives or guests will be issued a VIP Pass which will entitle them to:
Free admittance to all performances of our rodeos.
Free food and beverage privileges at our rodeos.

Corporate Plan: At least \$500 you will receive:

Company sign or banner displayed on the bucking chutes or arena gates.
Company recognition by the rodeo announcer during the rodeo.

Gold Business Plan: At least \$350 you will receive:

Company sign displayed in the arena.
Company recognition by the rodeo announcer.

Business Plan: At least \$200 you will receive:

Company sign displayed in the arena.

Event Plan: At least \$150 you will receive:

Sponsorship of an event. Your name and or business name will be announced during the event.

.....

Yes, I would like to sponsor Arlington Saddle Club with a donation of:_____.

Company Name: _____
Contact Name: _____
Address: _____
Phone: _____

In order to have your sign made for the rodeo please remit by April 5th.
Please remit to: Arlington Saddle Club
PO Box 475
Arlington, OR 97812

Thank you for your support.

Application/ Proposal

The Applicant's proposal should include: applicants name and contact information, a brief description of the business and the proposed cost of assistance requested. A Business and Financial Plan must be included with the application in order for the Board of Commissioners to consider approval.

Port of Arlington - Small Business Assistance Program (SBAP)

"Proposal"

Name of applicant: *Arlington Market LLC*

Applicant's business structure: Corporation Partnership
 Sole proprietor Other (explain) _____

Name of project:

(Use a brief descriptive title to allow for easy identification of the project).

Walkin and Display Cooler Project - Adding Coffee, Soda Pop s, Slurpee machines and big deli case Project.

Contact Person for this project:

Name: *Bhupinder Singh (Bobby)* Position: *Owner*
 Organization: *Arlington Market LLC* Telephone: *206-427-0177*
 Mailing address: *100 Shane Arlington, OR* E-mail: *epiclimal@outlook.com*
P.O. Box 98, Arlington - OR - 97812

Describe the Business briefly:

Arlington Market is a grocery and deli store, serving the Arlington community.

Source of funds for this SBAP project:

Fund Type	Program or Identity of Funds	Amount	%Total
Port of Arlington	Small Business Assistance Program Grant (SBAP)	5000	
Non-Port of Arlington Funds	Other Grants or Loans		
Non-Port of Arlington Funds	Applicant's Investment - Required	15000	
	Total Project	20000	100%

Explain what exactly the project funds (and especially the SBAP funds) will actually pay for:

We are updating and reconfiguring the walkin and display coolers. The 3 main reasons for this are:-
 1.) It saves electricity 2.) To add more cooler display shelves 3.) Room for Subway franchise
How many new jobs do you expect this project to create? 6. jobs

We also going to add-on new wooden shelves for fountain Soda machines, hot Coffee Setups, Slurpee machines and working on updating our deli-case to bigger one. Along with that, we going to change all existing lights with L.E.D lights which having more luminous that reduce our energy footprints.

Application/ Proposal

The Applicant's proposal should include: applicants name and contact information, a brief description of the business and the proposed cost of assistance requested. A Business and Financial Plan must be included with the application in order for the Board of Commissioners to consider approval.

Port of Arlington - Small Business Assistance Program (SBAP)

"Proposal"

Name of applicant:

Applicant's business structure: Corporation Partnership
 Sole proprietor Other (explain) _____

Name of project:

(Use a brief descriptive title to allow for easy identification of the project).

Liberty Theater Venue

Contact Person for this project:

Name: Nicholas Evans Position: Operations Manager
Organization: Noteus LLC Telephone: 701.215.0976
Mailing address: PO BOX 679 E-mail: noteus.band@gmail.com
Condon, OR 97823

Describe the Business briefly:

Noteus LLC will re-open the Liberty Theater as an events center and digital media outlet. We also plan to provide musical assistance for local musicians of all ages.

Source of funds for this SBAP project:

Fund Type	Program or Identity of Funds	Amount	%Total
Port of Arlington	Small Business Assistance Program Grant (SBAP)	\$5,000	18.72%
Non-Port of Arlington Funds	Other Grants or Loans	\$1,500	5.61%
Non-Port of Arlington Funds	Applicant's Investment - Required	\$20,200	75.65%
	Total Project	\$26,700	100%

Explain what exactly the project funds (and especially the SBAP funds) will actually pay for:

\$1,700 Insurance for 2020
\$612.24 Gilliam County Loan (3 months)
\$1,000 Lighting Package
\$1687.76 Building Improvements

How many new jobs do you expect this project to create? 4 jobs

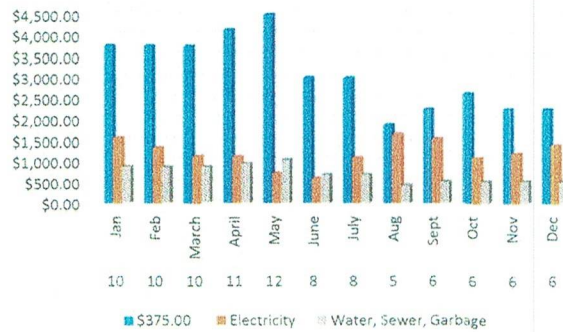
		Rent Income	Electricity	Water, Sewer, Garbage	Total Utility Use per RV Site
2019		\$375.00			
10	Jan	\$3,750.00	\$1,570.00	\$880.00	\$245.00
10	Feb	\$3,750.00	\$1,341.00	\$880.00	\$222.00
10	March	\$3,750.00	\$1,134.00	\$880.00	\$201.00
11	April	\$4,125.00	\$1,118.00	\$968.00	\$190.00
12	May	\$4,500.00	\$725.00	\$1,056.00	\$149.00
8	June	\$3,000.00	\$600.00	\$704.00	\$163.00
8	July	\$3,000.00	\$1,100.00	\$704.00	\$226.00
5	Aug	\$1,875.00	\$1,650.00	\$440.00	\$418.00
6	Sept	\$2,250.00	\$1,550.00	\$528.00	\$347.00
6	Oct	\$2,625.00	\$1,100.00	\$528.00	\$271.00
6	Nov	\$2,250.00	\$1,200.00	\$528.00	\$288.00
6	Dec	\$2,250.00	\$1,400.00	\$528.00	\$321.00
		\$37,125.00	\$14,488.00	\$8,624.00	

\$540.00 Supplies
 \$3200.00 Insurance
 \$594.00 WI FI

\$14,013.00 Year income from RV Park less Utilities

This does not include Admin wages or Maintenance wages paid

RV Income & Utility Expenses



Rent Income Electricity Water, Sewer, Garbage Total Utility Use per RV Site

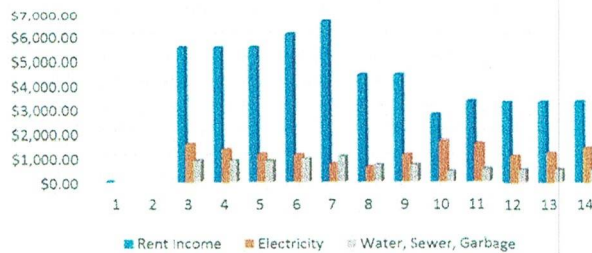
Increase to \$550. monthly

2019		Rent Income	Electricity	Water, Sewer, Garbage	Total Utility Use per RV Site
10	Jan	\$5,500.00	\$1,570.00	\$880.00	\$245.00
10	Feb	\$5,500.00	\$1,341.00	\$880.00	\$222.00
10	March	\$5,500.00	\$1,134.00	\$880.00	\$201.00
11	April	\$6,050.00	\$1,118.00	\$968.00	\$190.00
12	May	\$6,600.00	\$725.00	\$1,056.00	\$149.00
8	June	\$4,400.00	\$600.00	\$704.00	\$163.00
8	July	\$4,400.00	\$1,100.00	\$704.00	\$226.00
5	Aug	\$2,750.00	\$1,650.00	\$440.00	\$418.00
6	Sept	\$3,300.00	\$1,550.00	\$528.00	\$347.00
6	Oct	\$3,300.00	\$1,100.00	\$528.00	\$271.00
6	Nov	\$3,300.00	\$1,200.00	\$528.00	\$288.00
6	Dec	\$3,300.00	\$1,400.00	\$528.00	\$321.00
		\$53,900.00	\$14,488.00	\$8,624.00	

\$30,788.00 Year income from RV Park less Utilities

This does not include Admin wages or Maintenance wages paid

RV Income & Utility Expenses with Rates at \$550.



Below are the Rates for RV sights in surrounding area:

Arlington

City of Arlington

\$375.00 a month (might have price increase)

\$200.00 a month for dry camp

Arlington RV Park /Upper Trailer Park

\$365.00 metered electricity

Columbia River RV Park / Lower Trailer Park

\$400.00 metered electricity

Condon

Condon RV Park

\$30.00 a day (They are looking to increase rates this year)

\$400 a month metered electricity

Condon County RV Park

\$400.00 a month includes electricity (the County is looking at increasing rates)

**Not open in the Winter

Boardman

Driftwood RV Park

\$370.00 plus \$75.00 a month for electricity / \$445.00

Boardman RV Park & Marina

\$38.45 a night no monthly discounts from April until the 1st of October

**You can stay monthly, but you pay the daily rate

\$400.00 a month October thru February metered electricity

Rufus

Rufus RV Park

\$35.00 a day

\$210.00 Weekly

\$525.00 monthly metered electricity, water, sewer.



AGREEMENT BETWEEN CLIENT AND ENGINEER FOR PROFESSIONAL SERVICES

Job No. 41-10

PROJECT: Peninsula Water and Sewer Extension Project

PART I. PARTIES AND DESCRIPTION OF WORK

THIS AGREEMENT is made on the 10th day of September 2019 between the PORT OF ARLINGTON, OREGON (the CLIENT) and ANDERSON PERRY & ASSOCIATES, INC. (the ENGINEER). Now, therefore, the CLIENT and ENGINEER agree as follows:

PART II. ENGINEERING SERVICES

- A. The CLIENT hereby authorizes the ENGINEER, acting as an independent consultant, to perform the following services: Design Engineering services for the Peninsula Water and Sewer Extension Project in accordance with the attached Scope of Work, dated September 10, 2019.
B. The CLIENT will provide the following to the ENGINEER: Input on the proposed water and sewer main line locations, including review of the draft design.
C. Additional Provisions: None.

PART III. BASIS OF FEE AND BILLING SCHEDULE

In consideration for performing said services, the CLIENT agrees to compensate the ENGINEER as follows: On a lump sum basis, with an estimated design fee of \$17,000.

Billings will be submitted monthly based upon actual services performed. Accounts are due 30 days from the date of billing. A service charge of 12 percent interest per annum will be charged on all past due accounts. Interest to start 30 days from the date the billing is received. The ENGINEER may suspend work under this Agreement until the account is paid in full.

If collection is made by suit or otherwise, the CLIENT agrees to pay interest until the account is paid, plus pay all collection costs, including a reasonable attorney's fee.

THE TERMS AND CONDITIONS ON THE REVERSE SIDE ARE PART OF THIS AGREEMENT.

This Agreement executed on the day and year first above written.

ENGINEER
ANDERSON PERRY & ASSOCIATES, INC.

CLIENT
PORT OF ARLINGTON, OREGON

Brad D. Baird, P.E.

Name

Handwritten signature of Brad D. Baird

Signature

President

Title

Name

Signature

Title

ANDERSON PERRY & ASSOCIATES, INC.

PART IV. TERMS AND CONDITIONS

GENERAL

Should litigation or arbitration occur between the two parties relating to the provisions of this Agreement, all litigation or arbitration expenses, collection expense, witness fees, court costs, and attorneys' fees incurred by the prevailing party shall be paid by the non-prevailing party to the prevailing party.

Neither party shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, lockouts, accidents, or other events beyond the control of the other or the other's employees and agents.

In the event any provisions of this Agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provisions, term, condition, or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.

The ENGINEER intends to render his services under this Agreement in accordance with generally accepted professional practices for the intended use of the project and makes no warranty either expressed or implied.

The CLIENT guarantees full and free access for the ENGINEER to enter upon all properties required for the performance of the ENGINEER's services under this Agreement.

The ENGINEER shall not be responsible for acts of omissions of any party or parties involved in the services covered by this Agreement other than their own or for the failure of any contractor or subcontractor to construct any item in accordance with recommendations issued by the ENGINEER.

Any opinion of the estimated construction cost prepared by the ENGINEER represents their judgment as a design professional and is supplied for the general guidance of the CLIENT, since the ENGINEER has no control over the cost of labor and material, or over competitive bidding or market conditions, the ENGINEER does not guarantee the accuracy of such opinions as compared to Contractor bids or actual cost to the CLIENT.

EXTENT OF AGREEMENT

This Agreement represents the entire and integrated agreement between the CLIENT and the ENGINEER and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the CLIENT and the ENGINEER.

AUTHORIZATION TO PROCEED

Approval of this agreement by the CLIENT and the ENGINEER will serve as written authorization for the ENGINEER to proceed with the services called for in this Agreement.

OWNERSHIP OF DOCUMENTS

All drawing, specifications, and other work product of the ENGINEER are property of the ENGINEER whether the project is completed or not. Reuse of any of the instruments of service of the ENGINEER by the CLIENT on extensions of this project or on any other project without the written permission of the ENGINEER shall be at the CLIENT's risk and the CLIENT agrees to defend, indemnify, and hold harmless the ENGINEER from all claims, damages, and expenses including attorneys' fees arising out of such unauthorized reuse of the ENGINEER's instruments of service by the CLIENT OR BY OTHERS ACTING THROUGH THE CLIENT.

TERMINATION

This Agreement may be terminated by either party by seven days written notice in the event of substantial failure to perform in accordance with the terms of this Agreement by the other party through no fault of the terminating party or by mutual consent. If this Agreement is terminated, the ENGINEER shall be paid for services performed to the termination notice date, including reimbursable expenses due.

GOVERNING LAW

Unless otherwise specified within this Agreement, this Agreement shall be governed by the law of the principal place of business of the ENGINEER.

INSURANCE

The ENGINEER shall acquire and maintain statutory workmen's compensation insurance coverage, employer's liability, and comprehensive general liability insurance coverage. The CLIENT shall acquire and maintain appropriate property, comprehensive general liability, and other appropriate insurance that will protect the CLIENT's interest on the project.

INDEMNITY

The CLIENT will require that any contractor or subcontractor performing work in connection with drawings produced under this Agreement to hold harmless, indemnify and defend, the CLIENT and the ENGINEER, their consultants, and each of their officers, agents, and employees from any and all liability claims, losses, or damage arising out of or alleged to arise from the contractor's (or subcontractor's) negligence in the performance of the work described in the construction contract documents, but not including liability that may be due to the sole negligence of the CLIENT, the ENGINEER, their consultants or their officers, agents, and employees.

LIMITATION OF LIABILITY

The CLIENT agrees to limit the ENGINEER's liability to the CLIENT and to all construction contractors and their subcontractors on the project, if any, due to the ENGINEER's professional negligent acts, errors, or omissions, such that the total aggregate liability of the ENGINEER to those named shall not exceed Fifty Thousand (\$50,000.00) Dollars or the ENGINEER's total fee for services rendered on this project, whichever is greater.

EEO PROVISIONS

The ENGINEER shall comply with all applicable provisions of the Regulations of the U.S. Department of Commerce (Part 8 of Subtitle 15 of the Code of Federal Regulations) issued pursuant to the Civil Rights Act of 1964, in regard to non-discrimination in employment because of race, religion, color, sex, or national origin. The ENGINEER shall comply with Executive Order 11246 (41 CFR 60-1.4), Section 503 of the Rehabilitation Act of 1973 (41 CFR 60-741.5(a)), Section 402 of the Vietnam Era Veterans Readjustment Act of 1974 (41 CFR 60-250.5(a)), the Jobs for Veterans Act of 2003 (41 CFR 60-300.5(a)), and, the organizing and collective bargaining Clauses of Executive Order 13496 (29 CFR 471). The ENGINEER shall comply with applicable federal, state, and local laws, rules, and regulations concerning Equal Employment Opportunity.



SCOPE OF WORK
September 10, 2019

PROJECT UNDERSTANDING

Anderson Perry & Associates, Inc. (AP) has prepared a Scope of Work (SOW) to complete the design Drawings, Technical Specifications, Bidding Documents, and Contract Documents for extension of water and sewer main lines to the west end of the peninsula for the Port of Arlington, Oregon (Owner). It is AP's understanding that the intent of this project is to have the Drawings and related documents ready to proceed so the Owner can go out to bid expeditiously once the decision is made to proceed with construction of the proposed improvements.

Regulations require at least 10 feet of horizontal spacing between water and sewer main lines. AP has met with the City of Arlington to discuss the potential water and sewer system extensions and how they would best connect to the existing systems. To avoid damaging the RV park area, it would be simplest to extend the water main line from the last hydrant present at the northeast corner of the RV park area, as this is the location of the end of the largest water main line (6-inch diameter). The water main line would then be extended west down either the north or south side of the road to the end of the peninsula. The sewer system would extend on the opposite side of the road and would connect to the existing lift station. The Owner's future expansion plans on the peninsula would be carefully considered to avoid placing the main lines where potential structures would be located. In addition, extensions of water and sewer taps would be completed, where possible and feasible, to facilitate simpler connections for future facilities.

This SOW outlines the tasks that will be performed by AP for the Peninsula Water and Sewer Extension Project for the Owner. This work will generally include:

- Utilizing the existing surveyed base map for the peninsula and project area
- Preparing design Drawings and Technical Specifications for all improvements
- Preparing the Bidding Documents and Contract Documents for the solicitation of bids

Upon authorization by the Owner, AP will provide design services for the project and project management and coordination of all tasks included in this SOW including:

- Preparing the initial project schedule and updates as needed
- Providing monthly invoices and progress updates
- Providing quality assurance and quality control review of all documents

Following is a description of the anticipated tasks associated with this project.

TASK 1 - DESIGN ENGINEERING

AP will perform engineering design and prepare Drawings, Technical Specifications, Bidding Documents, and Contract Documents for the proposed improvements. This will include a general site plan, plan and profile drawings of the water and sewer improvements, connection to existing utilities details, provisions to connect to the existing and proposed future restroom facilities, and detail sheets for valves, hydrants, manholes, cleanouts,



etc. The Drawings will also include details for trench restoration requirements consisting of paving or gravel restoration. The Design Engineering task will involve the following items:

1. AP will utilize the existing peninsula base map as the base for the design Drawings. A new or additional topographic survey is not anticipated to be needed.
2. AP will prepare a draft set of documents (approximately 90 percent complete), which will include the following:
 - a. Draft Drawings consisting of a site plan, plan and profile for water and sewer main lines, water and sewer system details, thrust block and trench restoration details, etc.
 - b. Draft Technical Specifications
 - c. Draft Bidding Documents and Contract Documents
 - d. Preliminary Cost Estimate
3. Copies of the draft documents will be provided to the Owner for review and comment. A review meeting will be held with the Owner to obtain comments and suggestions based on the Owner's review of the draft documents.
4. AP will prepare and furnish five copies of the final Bidding Documents, Contract Documents, Technical Specifications, and Drawings for use by the Owner. AP's services for Design Engineering shall be considered complete when the final Bidding Documents and Contract Documents, including final Drawings, Technical Specifications, and Cost Estimate, are approved by the Owner.

Deliverables

- Draft documents including Drawings, Technical Specifications, Bidding Documents, Contract Documents, and a preliminary Cost Estimate
- Final documents including Drawings, Technical Specifications, Bidding Documents, Contract Documents, and final Cost Estimate

ADDITIONAL SERVICES

In addition to the foregoing being performed, the following services may be provided by AP when requested by the Owner in writing, as required. If additional services are requested, the scope and fees will be added by amendment to this SOW.

1. If requested by the Owner, AP may assist the Owner with Construction Engineering services, which may include advertisement for and obtaining bids, bid tabulations, contract development, submittal review, payment requests, and field review of work completed.
2. If requested by the Owner, AP may assist the Owner with obtaining any additional permits, applications, outside utility services, etc., as necessary for the work. The Owner shall pay all fees associated with any permits and applications, if such fees are required.



3. AP may provide redesign work when requested to do so by the Owner. Such work shall include changes in the design that are beyond the control of AP, and/or changes in the Bidding Documents, Contract Documents, Technical Specifications, or Drawings after such documents have been accepted by the Owner.
4. AP may perform special tests, specialized studies, or tests other than previously outlined herein that may be required on the project, if approved by the Owner.

FEE ESTIMATE

1. The estimated fee for "Design Engineering" outlined herein is \$17,000 on a lump sum basis. This amount shall not be exceeded without notification to and approval of the Owner. The estimated fee indicated above is as summarized on Attachment A, Fee Estimate, dated September 10, 2019.

SCHEDULE

AP can begin the work within two weeks of authorization to proceed and anticipates two months to complete a draft design for Owner review. This schedule can be expedited, if needed.



**ATTACHMENT A
FEE ESTIMATE**

Client: Port of Arlington, Oregon
 Project: Peninsula Water and Sewer Extension
 Job No.: 41-10
 Prepared by: Brad D. Baird, P.E.
 Date: September 10, 2019

Task No.	Task Description	Hours						Expenses		Totals
		Senior Engineer	Project Engineer	Engineering Tech I	Senior Tech II	Survey Technician	Mileage	Miscellaneous Expenses		
1	Design Engineering									
	Prepare Draft Bidding and Contract Documents	2	8	40	65			20		\$ 12,165.00
	Attend Document Review Meeting with Owner	2								\$ 501.52
	Provide Final Bidding and Contract Documents	4	6	4	10		244			\$ 3,020.00
	Project Management		4							\$ 580.00
	Quality Assurance/Quality Control	4								\$ 720.00
	Total Hours	12	18	44	75	0	244	20		
	Billing Rate	\$ 180.00	\$ 145.00	\$ 95.00	\$ 105.00	\$ 75.00	\$ 0.580			
	Total Fee	\$ 2,160.00	\$ 2,610.00	\$ 4,180.00	\$ 7,875.00	\$ -	\$ 141.52	\$ 20.00		\$ 16,986.52

Port Manager/ Economic Development Report March 10, 2020

The Port of Arlington's mission is to *support the creation, retention, expansion, and recruitment of businesses and jobs that will enhance the economy and quality of life of Gilliam County.*

This report covers recent activities of the Port of Arlington including developments at the Port's various properties and industrial parks.

Administration

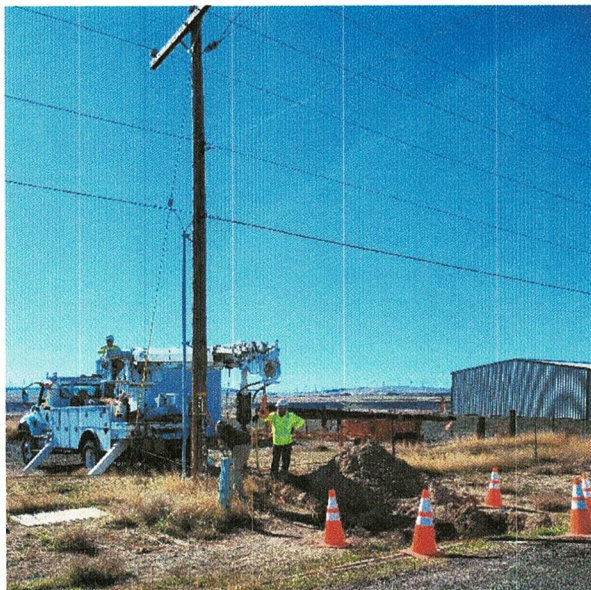
Staff has completed end of year tax statements and has begun preparing for the upcoming budget season including timelines, workshops, and estimating funding needs for the upcoming fiscal year.

Railroad Avenue

China Creek Construction had completed the foundation and footers and now has the sides and trust up. Arlington City crew has been very helpful in locating the water line tap. The Port assisted installing and water line and taps during construction of the Gronquist Building several years ago. The pre-installed taps made water connections to the Watco Depot building a fairly smooth connection.

The project will create a new office building for the local short line rail operator, Watco. The building is designed to resemble a railroad depot. The building designed was by Vernon Grey, Vernon Grey Designs of Condon. The site engineering was performed by Jeff Schott, Pillar Consulting of Condon. The facilities construction is by China Creek Contractors of Arlington.

Economic Development



Hanger Building - Gordon's electric hired China Creek to assist with the trenching for the 3-phase power project. Their regular contractor had been called away to work on flood cleanup in Umatilla. It is very nice to have a great local contractor in town that is able to assist with the project. The Building tenant continues to make improvements to the facility while awaiting the project's completion.

Pacific Power Crew installing new pole for the three phase power project.

The Port's Flex Building property at Arlington Mesa Industrial Park is available for lease. Property Highlights • 6,000' sq. ft. Flexible space building. 1,000 – 6,000 sq. ft. available • Industrial M2 zoned property • Larger industrial development sites are available. One prospect has toured the Flex Building facility this month, several others have expressed interest in the facility.

Small Business Assistance – The Port provided 5 small business owners with assistance and consultation this month. Gilliam County is very fortunate to have such a diverse group of entrepreneurs. The business they have, or are planning, provide solutions to opportunities.

Island Park

The Port completed and submitted an application to the Oregon State Marine Board for a Facilities Grant for the Bathroom Replacement Project. Grants were due February 27th, awards will be announced in April. The project will provide the Port with American Disabilities Act compliant restrooms, showers, and added storage. In addition, the project improves the boat parking lot, adding two pre-launch spaces, a new connecting sidewalk, wider trailer turning radius, and an improved secondary gravel launch site.

Up Coming Dates:

- March 4 - Town Hall meeting: Condon, Veteran's Memorial Hall, 1 p.m.
Arlington, High School Gym, 5:30 p.m.
- March 10 – Port of Arlington Board Meeting, Arlington, 5 p.m.
- March 11 – Arlington City Council meeting, 6:30 p.m.
- March 13 – Governor Kate Brown, Condon, Memorial Hall, 9:30 a.m.
- March 19 - Oregon Public Ports Association (OPPA) Meeting, Salem, 10 a.m.
- March 26 - Special Districts Association of Oregon (SDAO) Board Training, Arlington, Ambulance Building, 9:00 a.m.
Pioneer CDC, Condon, 2 p.m.
- March 30 - Arlington Chamber, City Hall, 6:30 p.m.
- March 31 - John Day River Basin - Placed Based Planning, Condon, 10 a.m.

Audit Contract

January 31, 2020

Board of Commissioners
Port of Arlington
PO Box 279
Arlington, Oregon 97812

This contract, made this _____ day of _____, 2020, in accordance with the requirements of Oregon Revised Statutes 297.405 through 297.555 between Solutions, CPAs PC of John Day, Oregon, and Port of Arlington (the Port) provides as follows:

1. It hereby is agreed that Solutions, CPAs PC shall conduct an audit of the accounts and fiscal affairs of the Port for the period beginning July 1, 2019 and ending June 30, 2020 in accordance with Minimum Standards for Audits of Oregon Municipal Corporations as prescribed by law. The audit shall be undertaken in order to express an opinion upon the financial statements of the Port and to determine if the Port has substantially complied with appropriate legal provisions.
2. Solutions, CPAs PC agrees that the services it has contracted to perform under this contract shall be rendered by it or under its personal supervision and that the work will be faithfully performed with care and diligence.
3. It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audit whereby the services of Solutions, CPAs PC are necessary beyond the extent of the work contemplated, written notification of such unusual conditions shall be delivered to the Port who shall instruct in writing concerning such additional services.
4. The audit shall be started as soon after this contract is executed as is agreeable to the parties hereto and shall be completed and a written report thereon delivered within a reasonable time, but not later than six months after the closing of the audit period covered by this contract. Adequate copies of such report shall be delivered to the Port and its form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.
5. It is understood and agreed that the Port is responsible for such financial statements as may be necessary to fully disclose and fairly present the results of operations for the period under audit and the financial condition at the end of that period. Should such financial statements not be prepared and presented within a reasonable period of time, it is understood that Solutions, CPAs PC shall draft them for the Port. The cost of preparing such financial statements shall be in addition to the fee for conducting the audit as set forth in paragraph 7 below.
6. It is understood and agreed that either party may cancel this contract by giving notice in writing to the other party at least ninety days prior to July 1 of any year.

7. In consideration of the faithful performance of the conditions, covenants, and undertakings herein set forth the Port hereby agrees to pay Solutions, CPAs PC the sum of \$6,230 and the Port hereby affirms that proper provision for the payment of such fee has been or will be duly made and that funds for the payment thereof are or will be made legally available.

This letter correctly sets forth our understanding.

By: Solutions, CPAs PC

By: _____
President



*Mitch T. Saul, CPA
Amy K. Walker, CPA
Anna K. Bass*

Robert M. Armstrong, CPA

Audit Engagement Letter

January 31, 2020

President
Port of Arlington
PO Box 279
Arlington, Oregon 97812

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Port of Arlington (the Port), as of June 30, 2020, and for the year then ended and the related notes, which collectively comprise the Port's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

This audit agreement is in accordance with the requirements of Oregon Revised Statutes 297.405 through 297.555.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that management's discussion and analysis (MD&A) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the MD&A in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the MD&A. The MD&A is required by U.S. GAAP and will be subjected to certain limited procedures but will not be audited.

U.S. GAAP, as promulgated by the GASB, require that the budgetary comparison information on the General Fund and major special revenue funds, and other required supplementary information (RSI) as listed in the table of contents of the audit report be presented to supplement the basic financial statements. Such information will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. Our auditor's report will provide an opinion on this RSI in relation to the basic financial statements as a whole.

Supplementary information other than RSI will accompany the Port's basic financial statements. Supplementary information will be presented for purposes of additional analysis and is not a required part

*101 NE First Avenue, John Day, Oregon 97845
Phone (541) 575-2717 FAX (541) 575-2718
info@solutionscpas.com*

of the basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining and individual fund statements
- Supplemental supporting schedules

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and with *Minimum Standards for Audits of Oregon Municipal Corporations*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and with *Minimum Standards for Audits of Oregon Municipal Corporations*.

In making our risk assessments, we consider internal control relevant to the Port's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Port's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the Port. However, we will provide advice and recommendations to assist management of the Port in performing its responsibilities.

The Port's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are limited to the services previously outlined. Our firm, in its sole professional judgement, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a nonattest service.

In accordance with the requirements of *Government Auditing Standards*, a copy of our August 16, 2019 external peer review report of our firm is available upon request.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Port's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement,

whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and

- c. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the Port from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the Port's auditor;
- e. For identifying and ensuring that the Port complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the Port involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of the Port's basic financial statements. Our report will be addressed to the governing body of the Port. We cannot provide assurance that unmodified

opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other Matters

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing, and Fees

The audit documentation for this engagement is the property of Solutions, CPAs PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or to the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Solutions' personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The agencies and regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

We will provide copies of our reports to the Port; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Adequate copies of the audit shall be delivered to the Port and its form and content shall be in accordance with and not less than that required by the *Minimum Standards for Audits of Oregon Municipal Corporations*.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

The audit shall be started as soon after the contract is executed as is agreeable to the parties hereto, and shall be completed and a written report thereon delivered within a reasonable time, but not later than six months after the close of the audit period, unless an extension of time is agreed upon. We will contact Port personnel to schedule an agreeable time for engagement fieldwork. In the event that the Port needs to reschedule due to unforeseen circumstances, a rescheduling fee may be assessed. We will inform management prior to charging a rescheduling fee.

Mitch T. Saul, CPA is the engagement partner for the services specified in this letter. Their responsibilities include supervising Solutions' services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the attest report.

Based on our estimates, the fee for the audit should not exceed \$6,230. This estimate is based on anticipated cooperation from Port personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss the reasons with management and arrive at a new fee estimate before we incur the additional costs. Rescheduling audit field work and significant additional time in closing the fiscal year are a few examples of events that would justify an additional fee.

This fee does not include additional costs related to the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, and the related Management's Discussion and Analysis. We anticipate the cost of assisting in the preparation of the financial statements and MD&A will not exceed \$1,250.

We do not charge for incidental telephone calls and inquiries, and we encourage management to use us as a resource throughout the year. Where we find that the Port needs services that will require an additional fee, we can discuss those services and estimate a fee at that time.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

You agree to release, indemnify, defend, and hold us harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

The audit documentation for this engagement will be retained for a minimum of five years after the date the auditor's report is issued or for any additional period requested by interested parties.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- a. Our view about the qualitative aspects of the Port's significant accounting practices;
- b. Significant difficulties, if any, encountered during the audit;
- c. Uncorrected misstatements, other than those we believe are trivial, if any;
- d. Disagreements with management, if any;
- e. Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;

- f. Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- g. Representations we requested from management;
- h. Management's consultations with other accountants, if any; and
- i. Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Once the books are ready for audit, we will begin fieldwork as scheduled. Generally, the books will be considered ready for audit when:

- a. All activity is recorded in the accounting records and properly classified by fund.
- b. Trial balance, in electronic Microsoft Excel format, has been provided **at least 2 weeks prior** to scheduled fieldwork.
- c. General ledger cash accounts have been reconciled to the statements provided by the Port's financial institutions.
- d. A listing of accounts receivable (FY2020 revenue received after 6/30/20), if applicable, have been listed by fund and income account, evaluated for collectability and amounts received within 60 days of year-end identified.
- e. Inventories, if applicable, have been counted and valued.
- f. A list of property and equipment acquired or disposed of, with dates and amounts, is prepared and depreciation has been calculated and a complete listing of fixed assets is available.
- g. A listing of accounts payable (FY2020 expenses paid after 6/30/20), if applicable, to vendors and others is prepared and summarized by fund and expense account.
- h. Payroll tax reports through the end of the fiscal year have been completed and reconciled to the general ledger.
- i. A list of the members of the governing body and their addresses at June 30 is prepared and made available.
- j. New leases, contracts, and notes payable are summarized and made available for review.
- k. A summary of current, pending or threatened litigation is prepared.
- l. A schedule of expenditures of federal awards is prepared and reconciled to the general ledger revenue accounts.

If the Port is unable to complete some part of the necessary accounting work to have the Port books ready for audit, we are available to assist the Port. If the Port desires to engage Solutions, CPAs PC for assistance, a separate contract for services may be prepared prior to commencement. To maintain our independence and, therefore our ability to perform the audit in accordance with professional standards, there may be some limitations on the type of services that can be provided.

We appreciate the opportunity to be of service to the Port and believe this letter accurately summarizes the significant terms of our engagement. If the Port has any questions, please let us know. If the Port agrees with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Solutions, CPAs PC

John Day, Oregon

Port of Arlington Response:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Port of Arlington by:

Name: _____

Title: _____

Date: _____

PORT OF ARLINGTON
 Check Detail
 February 2020

8:41 AM
 03/02/20

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		02/06/2020	QuickBooks Paym...		1001 · Bank of E...	-1.75	-1.75
TOTAL					6560 · Payroll Ex...	-1.75	1.75
						-1.75	1.75
Liability Check		02/27/2020	QuickBooks Paym...		1001 · Bank of E...	-9,051.63	-9,051.63
TOTAL					6560 · Payroll Ex...	-3.50	3.50
					2111 · Direct Dep...	-9,048.13	9,048.13
						-9,051.63	9,051.63
Check	DD	02/07/2020	Peter Mitchell		1001 · Bank of E...	-224.97	-224.97
TOTAL					8421 · Travel/Foo...	-113.97	113.97
					8427 · Telephone...	-111.00	111.00
						-224.97	224.97
Check	EFT	02/03/2020	Heartland Paym...		1001 · Bank of E...	-206.47	-206.47
TOTAL					6115-1 · Credit C...	-206.47	206.47
						-206.47	206.47
Check	EFT	02/18/2020	Pacific Power		1001 · Bank of E...	-1,560.95	-1,560.95
TOTAL					6111 · Utilities	-173.82	173.82
					6323 · Electricity ...	-869.05	869.05
					6721 · Marina Ele...	-288.77	288.77
					6624 · Park Elect...	-45.31	45.31
					6721 · Marina Ele...	-184.00	184.00
						-1,560.95	1,560.95
Liability Check	EFT	02/26/2020	Oregon Departm...		1001 · Bank of E...	-703.00	-703.00
TOTAL					2100 · Payroll Lia...	-703.00	703.00
						-703.00	703.00

\$46,485.06

PORT OF ARLINGTON
Check Detail
 February 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Liability Check	EFT	02/26/2020	United States Tr...		1001 · Bank of E...		-2,677.50
				2100 · Payroll Lia...		-860.00	860.00
				2100 · Payroll Lia...		-736.51	736.51
				2100 · Payroll Lia...		-736.51	736.51
				2100 · Payroll Lia...		-172.24	172.24
				2100 · Payroll Lia...		-172.24	172.24
TOTAL						-2,677.50	2,677.50
Paycheck	DD1...	02/28/2020	Margheim, Kelly L		1001 · Bank of E...		0.00
				6560 · Payroll Ex...		-3,444.32	3,444.32
				6560 · Payroll Ex...		-390.89	390.89
				6560 · Payroll Ex...		-181.28	181.28
				6560 · Payroll Ex...		-1,833.66	1,833.66
				2100 · Payroll Lia...		1,833.66	-1,833.66
				6560 · Payroll Ex...		-116.46	116.46
				2100 · Payroll Lia...		116.46	-116.46
				6560 · Payroll Ex...		-481.98	481.98
				2100 · Payroll Lia...		481.98	-481.98
				6560 · Payroll Ex...		-4.12	4.12
				2100 · Payroll Lia...		4.12	-4.12
				2100 · Payroll Lia...		4.02	-4.02
				2100 · Payroll Lia...		244.00	-244.00
				6560 · Payroll Ex...		-249.02	249.02
				2100 · Payroll Lia...		249.02	-249.02
				2100 · Payroll Lia...		249.02	-249.02
				6560 · Payroll Ex...		-58.24	58.24
				2100 · Payroll Lia...		58.24	-58.24
				2100 · Payroll Lia...		58.24	-58.24
				2100 · Payroll Lia...		219.00	-219.00
				2111 · Direct Dep...		2,107.44	-2,107.44
				2111 · Direct Dep...		1,134.77	-1,134.77
TOTAL						0.00	0.00
Paycheck	DD1...	02/28/2020	Mitchell, Peter D		1001 · Bank of E...		0.00
				6560 · Payroll Ex...		-6,246.06	6,246.06
				6560 · Payroll Ex...		-1,230.28	1,230.28
				6560 · Payroll Ex...		-897.16	897.16
				2100 · Payroll Lia...		897.16	-897.16
				6560 · Payroll Ex...		-1,833.66	1,833.66
				2100 · Payroll Lia...		1,833.66	-1,833.66
				6560 · Payroll Ex...		-116.46	116.46

PORT OF ARLINGTON
Check Detail
February 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					2100 · Payroll Lia...	116.46	-116.46
					6560 · Payroll Ex...	-3.17	3.17
					2100 · Payroll Lia...	3.17	-3.17
					2100 · Payroll Lia...	7.48	-7.48
					2100 · Payroll Lia...	616.00	-616.00
					6560 · Payroll Ex...	-463.54	463.54
					2100 · Payroll Lia...	463.54	-463.54
					2100 · Payroll Lia...	463.54	-463.54
					6560 · Payroll Ex...	-108.40	108.40
					2100 · Payroll Lia...	108.40	-108.40
					2100 · Payroll Lia...	108.40	-108.40
					2100 · Payroll Lia...	475.00	-475.00
					2111 · Direct Dep...	5,805.92	-5,805.92
TOTAL						0.00	0.00
Liability Check	9269	02/01/2020	Fidelity Brokera...		1001 · Bank of E...		-1,436.24
					2100 · Payroll Lia...	-1,436.24	1,436.24
TOTAL						-1,436.24	1,436.24
Check	9271	02/03/2020	Bank of Eastern ...		1001 · Bank of E...		-1,763.47
					6112 · Office Sup...	-242.95	242.95
					6127 · Commissi...	-1,400.74	1,400.74
					6129 · Postage	-4.80	4.80
					6115 · Dues, Sub...	-114.98	114.98
TOTAL						-1,763.47	1,763.47
Check	9275	02/03/2020	Loop Net		1001 · Bank of E...		-69.00
					8426 · Advertisin...	-69.00	69.00
TOTAL						-69.00	69.00
Check	9276	02/03/2020	Arlington Ace H...		1001 · Bank of E...		-123.34
					6112 · Office Sup...	-17.78	17.78
					6627 · Park Maint...	-89.58	89.58
					8424 · Office Sup...	-15.98	15.98
TOTAL						-123.34	123.34

PORT OF ARLINGTON
Check Detail
 February 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	9277	02/03/2020	Gilliam County T...		1001 · Bank of E...		-1,012.00
					8441 · Loan - Pri...	-788.40	788.40
					8442 · Loan - Inte...	-223.60	223.60
TOTAL						-1,012.00	1,012.00
Check	9278	02/03/2020	Pacific Power		1001 · Bank of E...		-18,557.00
					8435 · Building C...	-18,557.00	18,557.00
TOTAL						-18,557.00	18,557.00
Check	9279	02/18/2020	Meadow Outdoo...		1001 · Bank of E...		-1,374.00
					8426 · Advertisin...	-1,374.00	1,374.00
TOTAL						-1,374.00	1,374.00
Check	9280	02/18/2020	VanKoten & Cle...		1001 · Bank of E...		-385.00
					6113 · Legal Fees	-17.50	17.50
					8423 · Legal Fees	-367.50	367.50
TOTAL						-385.00	385.00
Check	9281	02/18/2020	Pacific Power		1001 · Bank of E...		-211.65
					8425 · Utilities	-211.65	211.65
TOTAL						-211.65	211.65
Check	9282	02/18/2020	City of Arlington		1001 · Bank of E...		-650.08
					6111 · Utilities	-44.00	44.00
					8425 · Utilities	-44.00	44.00
					6321 · Water Fee...	-177.20	177.20
					6329 · Sewer	-202.88	202.88
					6322 · Sanitation ...	-65.00	65.00
					6622 · Sanitation	-29.00	29.00
					8425 · Utilities	-88.00	88.00
TOTAL						-650.08	650.08

PORT OF ARLINGTON
Check Detail
 February 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	9283	02/18/2020	Arlington T.V. C...		1001 · Bank of E...		-120.00
				8427 · Telephone...		-40.00	40.00
				6114 · Insurance,...		-40.00	40.00
				6324 · WIFI - RV		-40.00	40.00
TOTAL						-120.00	120.00
Paycheck	9284	02/28/2020	Davis, Calvin A		1001 · Bank of E...		-347.31
				6560 · Payroll Ex...		-386.25	386.25
				6560 · Payroll Ex...		-0.72	0.72
				2100 · Payroll Lia...		0.72	-0.72
				2100 · Payroll Lia...		0.39	-0.39
				6560 · Payroll Ex...		-23.95	23.95
				2100 · Payroll Lia...		23.95	-23.95
				2100 · Payroll Lia...		23.95	-23.95
				6560 · Payroll Ex...		-5.60	5.60
				2100 · Payroll Lia...		5.60	-5.60
				2100 · Payroll Lia...		5.60	-5.60
				2100 · Payroll Lia...		9.00	-9.00
TOTAL						-347.31	347.31
Liability Check	9285	02/26/2020	Fidelity Brokera...		1001 · Bank of E...		-1,379.14
				2100 · Payroll Lia...		-1,379.14	1,379.14
TOTAL						-1,379.14	1,379.14
Check	9286	02/26/2020	Arlington Market		1001 · Bank of E...		-49.00
				6127 · Commissi...		-49.00	49.00
TOTAL						-49.00	49.00
Check	9287	02/26/2020	Gorge Networks		1001 · Bank of E...		-201.32
				8427 · Telephone...		-50.67	50.67
				6324 · WIFI - RV		-50.48	50.48
				6117 · Telephone...		-50.67	50.67
				6117 · Telephone...		-49.50	49.50
TOTAL						-201.32	201.32

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03/02/20

PORT OF ARLINGTON
Check Detail
February 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	9288	02/26/2020	SDIS		1001 - Bank of E...		-3,900.24
				2100 - Payroll Lia...		-1,833.66	1,833.66
				2100 - Payroll Lia...		-116.46	116.46
				2100 - Payroll Lia...		-1,833.66	1,833.66
				2100 - Payroll Lia...		-116.46	116.46
TOTAL						-3,900.24	3,900.24
Check	9289	02/26/2020	The City of Arlin...		1001 - Bank of E...		-1,800.00
					8430 - City of Arli...	-1,800.00	1,800.00
TOTAL						-1,800.00	1,800.00

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03/02/20

Cash Basis

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

	Jul '19 - Jun 20	Budget	% of Budget
8430-4 · Property Taxes	1,231.62	0.00	100.0%
8439 · Contingency	0.00	19,496.00	0.0%
Total MATERIALS AND SERVICES	57,280.42	126,096.00	45.4%
CAPITAL OUTLAY			
8431 · Land Improvements/Development	0.00	17,000.00	0.0%
8432 · Engineering & Surveying	8,520.00	45,000.00	18.9%
8435 · Building Construction	18,557.00	60,000.00	30.9%
Total CAPITAL OUTLAY	27,077.00	122,000.00	22.2%
DEBT SERVICE			
8441 · Loan - Principal	6,270.49	9,533.00	65.8%
8442 · Loan - Interest	1,825.41	2,611.00	69.9%
Total DEBT SERVICE	8,095.90	12,144.00	66.7%
8400 · ECON.DEVELOP.FUND EXPENSES - Other	53.79		
Total 8400 · ECON.DEVELOP.FUND EXPENSES	176,864.09	394,340.00	44.9%
RESERVE FUND EXPENSES			
9500 · Repair, Maint., Grant Match	0.00	62,891.00	0.0%
Total RESERVE FUND EXPENSES	0.00	62,891.00	0.0%
Total Expense	317,755.96	2,358,435.00	13.5%
Net Ordinary Income	2,135,114.36	0.00	100.0%
Net Income	2,135,114.36	0.00	100.0%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

	Jul '19 - Jun 20	Budget	% of Budget
Ordinary Income/Expense			
Income			
GENERAL FUND RESOURCES			
4000 · Carryover Balance	1,385,623.23	1,237,387.00	112.0%
4010 · Taxes-Current	110,519.24	100,000.00	110.5%
4011 · Taxes-Prior	1,582.68	500.00	316.5%
4020 · Interest - NOW Checking	78.46	0.00	100.0%
4021 · Interest - Best A/C	3,467.92	0.00	100.0%
4022 · Interest - LGIP A/C	21,106.29	10,000.00	211.1%
4030 · Land Rental	2,500.00	16,000.00	15.6%
4050 · Grain Elevator Lease Pymt	108,407.50	108,407.00	100.0%
4110 · Grants Income			
4111 · OSMB Grant	0.00	346,160.00	0.0%
4113 · Gilliam County Grant	0.00	100.00	0.0%
4114 · Unanticipated Grant Funds	0.00	100.00	0.0%
4115 · Safety Grant	0.00	100.00	0.0%
4120 · MAPS Grant	7,000.00	7,000.00	100.0%
4110 · Grants Income - Other	0.00	0.00	0.0%
Total 4110 · Grants Income	7,000.00	353,460.00	2.0%
4210 · Marina Revenue	7,154.00	5,000.00	143.1%
4211 · RV Park Revenues			
4211-1 · RV Park Monthly Rent	19,337.00	0.00	100.0%
4211-2 · RV Park Weekly Rent	1,500.00	0.00	100.0%
4211-3 · RV Park Daily Rent	4,774.00	0.00	100.0%
4211-4 · RV Park Dry Camp	989.00	0.00	100.0%
4211-5 · Monthly TV	180.00		
4212 · RV Park fee Refund	0.00	0.00	0.0%
4211 · RV Park Revenues - Other	0.00	40,000.00	0.0%
Total 4211 · RV Park Revenues	26,780.00	40,000.00	67.0%
4213 · Marina Fuel Revenue			
4213-2 · Gasoline Sales	10,139.65	7,000.00	144.9%
4213-1 · Diesel Sales	939.39	3,000.00	31.3%
4213 · Marina Fuel Revenue - Other	13.54		
Total 4213 · Marina Fuel Revenue	11,092.58	10,000.00	110.9%
4214 · Marina Power and Water Revenue	400.00	250.00	160.0%
4340 · Willow Creek Rock Sales	102,149.65	20,000.00	510.7%
4350 · Willow Creek Lease Revenue	10,336.99	0.00	100.0%
4400 · Donations/Gifts	0.00	100.00	0.0%
4500 · Miscellaneous Income	17,335.10	100.00	17,335.1%
Total GENERAL FUND RESOURCES	1,815,533.64	1,901,204.00	95.5%
5000 · ECONOMIC DEVELOP FUND RESOURCES			
5005 · Carryover (cash basis)	412,813.17	180,340.00	228.9%
5031 · Building Lease 11-002	60,800.00	91,200.00	66.7%
5032 · Building Lease 11-004	1,700.00	1,000.00	170.0%
5033 · Flex Bldg Lease	24,000.00	48,000.00	50.0%
5113 · Grants - Gilliam County	40,000.00	40,000.00	100.0%
5114 · Unanticipated Grant Funds	0.00	1,000.00	0.0%
5116 · Grants - Other	7,848.00	7,800.00	100.6%
5130 · SIP Funds	25,342.17	25,000.00	101.4%
5600 · Transfer from General Fund	0.00	0.00	0.0%
Total 5000 · ECONOMIC DEVELOP FUND RESOUR...	572,503.34	394,340.00	145.2%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

	Jul '19 - Jun 20	Budget	% of Budget
RESERVE FUND RESOURCES			
9000 · Reserve Fund Beginning Balance	53,072.76	51,650.00	102.8%
9001 · Transfer from General Fund	10,841.00	10,841.00	100.0%
9002 · Interest Earned Reserve Fund	919.58	400.00	229.9%
Total RESERVE FUND RESOURCES	64,833.34	62,891.00	103.1%
Total Income	2,452,870.32	2,358,435.00	104.0%
Expense			
6560 · Payroll Expenses	1.75	0.00	100.0%
GENERAL FUND EXPENSES			
ADMINISTRATION EXPENSES			
6000 · Personal Services - AD			
6008 · Port Manager	14,990.22	23,700.00	63.2%
6009 · Administrative Assistant	22,180.99	32,200.00	68.9%
6011 · Payroll Taxes - Staff	2,909.42	5,300.00	54.9%
6012 · Training	0.00	500.00	0.0%
6013 · Workmens Compensation	173.65	250.00	69.5%
6015 · Employee Benefits Insurance	12,945.61	26,250.00	49.3%
6016 · Employee Benefits Retirement	4,460.53	6,500.00	68.6%
Total 6000 · Personal Services - AD	57,660.42	94,700.00	60.9%
6100 · Materials and Services - AD			
6110 · Internet Service	4.25		
6111 · Utilities	1,792.33	3,500.00	51.2%
6112 · Office Supplies and Equipment	2,677.44	3,000.00	89.2%
6113 · Legal Fees	4,064.75	12,000.00	33.9%
6114 · Insurance, Treasurer Bond	40.00	500.00	8.0%
6115 · Dues, Subscriptions, Fees			
6115-1 · Credit Card Fees	2,395.16	3,000.00	79.8%
6115 · Dues, Subscriptions, Fees - Other	3,930.62	3,000.00	131.0%
Total 6115 · Dues, Subscriptions, Fees	6,325.78	6,000.00	105.4%
6116 · Audit, Budget, Legal Notices	7,419.00	9,000.00	82.4%
6117 · Telephone and Internet Srv.	1,276.08	3,000.00	42.5%
6118 · Advertising - AD	0.00	250.00	0.0%
6119 · Commissioner Fees/Expenses	995.31	3,000.00	33.2%
6120 · Medi/SS for Commissioners	57.36	300.00	19.1%
6121 · Donations	500.00	1,000.00	50.0%
6122 · Meetings and Elections	53.54	2,000.00	2.7%
6123 · Miscellaneous - AD	130.00	200.00	65.0%
6124 · Consultant Services	0.00	2,000.00	0.0%
6126 · Contingency	0.00	22,833.00	0.0%
6127 · Commissioner Conference & Trave	1,805.10	3,000.00	60.2%
6128 · Staff Travel/Food/Lodging	369.87	500.00	74.0%
6129 · Postage	300.25	1,000.00	30.0%
6130 · Bad Debt Write Off	0.00	100.00	0.0%
Total 6100 · Materials and Services - AD	27,811.06	73,183.00	38.0%
6170 · Transfers Out of General Fund	10,841.00	10,841.00	100.0%
Total ADMINISTRATION EXPENSES	96,312.48	178,724.00	53.9%
ISLAND PARK			
6600 · Personal Services			
6610 · Maintenance Person	6,258.00	12,500.00	50.1%
6611 · Payroll Taxes	474.66	750.00	63.3%
6612 · Worker's Comp Insurance	-44.21	500.00	-8.8%
Total 6600 · Personal Services	6,688.45	13,750.00	48.6%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

	Jul '19 - Jun 20	Budget	% of Budget
6620 · Materials & Services			
6621 · Water Fees	0.00	1,200.00	0.0%
6622 · Sanitation	439.20	1,000.00	43.9%
6623 · Comfort Station Supplies	289.42	1,800.00	16.1%
6624 · Park Electricity	331.78	1,500.00	22.1%
6625 · Pest Control / Chem & Fert.	0.00	200.00	0.0%
6626 · Insurance	1,541.25	2,000.00	77.1%
6627 · Park Maintenance & Supplies	1,073.69	2,800.00	38.3%
6628 · Miscellaneous	0.00	100.00	0.0%
6620 · Materials & Services - Other	26.84		
Total 6620 · Materials & Services	3,702.18	10,600.00	34.9%
6630 · Capital Outlay			
6635 · Grant Match Isl.Erosion Repair	0.00	229,720.00	0.0%
6634 · Grant Island Erosion Repair	0.00	346,160.00	0.0%
6631 · Park Improvements	5,125.00	200,000.00	2.6%
6632 · Engineering & Surveying	0.00	20,000.00	0.0%
Total 6630 · Capital Outlay	5,125.00	795,880.00	0.6%
Total ISLAND PARK	15,515.63	820,230.00	1.9%
MARINA			
6700 · Personal Services			
6710 · Maintenance Person	0.00	3,700.00	0.0%
6711 · Payroll Taxes	34.98	250.00	14.0%
6712 · Worker's Comp Insurance	-50.67	50.00	-101.3%
6700 · Personal Services - Other	347.68		
Total 6700 · Personal Services	331.99	4,000.00	8.3%
6720 · Materials & Services			
6721 · Marina Electricity	2,557.82	3,000.00	85.3%
6722 · OMB Repairs - 1/2 MAPS	0.00	2,000.00	0.0%
6723 · Insurance	2,541.25	2,500.00	101.7%
6724 · Marina Maint. & Supplies	211.92	2,500.00	8.5%
6725 · Miscellaneous	0.00	500.00	0.0%
6727 · Marina Fuel			
6727-2 · Marina Diesel	0.00	5,000.00	0.0%
6727-1 · Marina Gas	7,542.82	11,000.00	68.6%
6727 · Marina Fuel - Other	0.00	0.00	0.0%
Total 6727 · Marina Fuel	7,542.82	16,000.00	47.1%
Total 6720 · Materials & Services	12,853.81	26,500.00	48.5%
6730 · Captial Outlay			
6731 · Marina Improvements	0.00	0.00	0.0%
Total 6730 · Captial Outlay	0.00	0.00	0.0%
Total MARINA	13,185.80	30,500.00	43.2%
RV PARK EXPENSES			
6300 · Personal Services - RV			
6310 · Maintenance Person - RV	347.68	3,000.00	11.6%
6311 · Payroll Taxes, Maintenance - RV	32.20	300.00	10.7%
6312 · Workmens Compensation - RV	212.56	200.00	106.3%
Total 6300 · Personal Services - RV	592.44	3,500.00	16.9%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

	Jul '19 - Jun 20	Budget	% of Budget
6320 · Materials & Services - RV			
6321 · Water Fees - RV	1,983.80	4,000.00	49.6%
6322 · Sanitation - RV	754.80	2,000.00	37.7%
6323 · Electricity - RV Park	5,300.52	9,000.00	58.9%
6324 · WIFI - RV	564.61	1,000.00	56.5%
6325 · Advertising - RV	0.00	500.00	0.0%
6326 · Maintenance & Supplies - RV	419.60	1,000.00	42.0%
6327 · Insurance - RV	1,762.25	1,500.00	117.5%
6328 · Misc. - RV	0.00	250.00	0.0%
6329 · Sewer	2,418.92	4,000.00	60.5%
Total 6320 · Materials & Services - RV	13,204.50	23,250.00	56.8%
6340 · Capital Outlay - RV			
6341 · RV Park Const Improv	1,000.00	45,000.00	2.2%
Total 6340 · Capital Outlay - RV	1,000.00	45,000.00	2.2%
Total RV PARK EXPENSES	14,796.94	71,750.00	20.6%
WILLOW CREEK QUARRY			
6520 · Materials & Services - WQ			
6523 · Miscellaneous - WQ	1,079.27	2,000.00	54.0%
6524 · Travel	0.00	100.00	0.0%
Total 6520 · Materials & Services - WQ	1,079.27	2,100.00	51.4%
6540 · Capital Outlay - WQ			
6542 · Engineering & Surveying	0.00	50,000.00	0.0%
6540 · Capital Outlay - WQ - Other	0.00	747,900.00	0.0%
Total 6540 · Capital Outlay - WQ	0.00	797,900.00	0.0%
Total WILLOW CREEK QUARRY	1,079.27	800,000.00	0.1%
Total GENERAL FUND EXPENSES	140,890.12	1,901,204.00	7.4%
8400 · ECON.DEVELOP.FUND EXPENSES			
PERSONNEL SERVICES			
8410 · Officer	44,970.58	69,000.00	65.2%
8410-1 · Admin. Asst. 1/3	11,426.57	16,600.00	68.8%
8410-2 · Lab Technician	0.00	0.00	0.0%
8411 · Payroll Taxes	4,350.13	7,000.00	62.1%
8412 · Worker's Comp Ins.	264.30	300.00	88.1%
8413 · Employee Benefits - Insurance	16,577.75	31,100.00	53.3%
8414 · Employee Benefits - Retirement	6,767.65	10,100.00	67.0%
Total PERSONNEL SERVICES	84,356.98	134,100.00	62.9%
MATERIALS AND SERVICES			
8421 · Travel/Food/Lodging	3,462.83	6,000.00	57.7%
8422 · Training/Seminars/Conventions	59.95	3,000.00	2.0%
8423 · Legal Fees	3,477.25	15,000.00	23.2%
8424 · Office Supplies & Equipment	244.28	1,500.00	16.3%
8424-3 · Consultant	0.00	2,000.00	0.0%
8425 · Utilities	856.20	2,500.00	34.2%
8426 · Advertising & Marketing	15,231.30	20,000.00	76.2%
8426-1 · Dues & Subscriptions	225.00	500.00	45.0%
8426-2 · A Town Throw Down	430.00	0.00	100.0%
8427 · Telephone & Internet Service	1,840.74	2,500.00	73.6%
8428 · Website Develop. & Maint.	0.00	1,000.00	0.0%
8429 · Building Insurance	5,821.25	9,000.00	64.7%
8430 · City of Arlington Insitu Lease	14,400.00	21,600.00	66.7%
8430-1 · Feasibility Studies	0.00	1,000.00	0.0%
8430-2 · Grant Match	0.00	1,000.00	0.0%
8430-3 · Business Start Up Program	10,000.00	20,000.00	50.0%

PORT OF ARLINGTON
Deposit Detail
 February 2020

Type	Num	Date	Name	Account	Amount
Deposit		02/04/2020		1001 · Bank of E...	7,975.00
			Cash Sales	4211-1 · RV Park...	-375.00
			Insitu Inc.	5031 · Building L...	-7,600.00
TOTAL					-7,975.00
Deposit		02/04/2020		1001 · Bank of E...	561.85
			Heartland Payme...	6115-1 · Credit C...	11.76
			Heartland Payme...	4213-2 · Gasoline...	-75.25
			Heartland Payme...	6115-1 · Credit C...	1.64
Payment		02/04/2020	Palouse River & ...	1499 · Undeposit...	-500.00
TOTAL					-561.85
Deposit		02/12/2020		1001 · Bank of E...	210.00
			Cash Sales	4211-3 · RV Park...	-30.00
Payment	2089...	02/12/2020	Jerry Hanan	1499 · Undeposit...	-150.00
Payment	13921	02/12/2020	The City of Arling...	1499 · Undeposit...	-30.00
TOTAL					-210.00
Deposit		02/14/2020		1001 · Bank of E...	761.82
			Heartland Payme...	4211-1 · RV Park...	-375.00
			Heartland Payme...	4211-1 · RV Park...	-375.00
			Heartland Payme...	4211-5 · Monthly ...	-20.00
			Heartland Payme...	6115-1 · Credit C...	8.18
TOTAL					-761.82
Deposit		02/14/2020		1001 · Bank of E...	16.37
			Heartland Payme...	4213-1 · Diesel S...	-16.97
			Heartland Payme...	6115-1 · Credit C...	0.60
TOTAL					-16.37

\$ 38,673.48

PORT OF ARLINGTON
Deposit Detail
 February 2020

Type	Num	Date	Name	Account	Amount
Deposit		02/18/2020		1001 · Bank of E...	1,144.71
			Heartland Payme...	4210 · Marina Re...	-1,080.00
			Heartland Payme...	6115 · Dues, Sub...	24.29
			Heartland Payme...	4211-3 · RV Park...	-90.00
			Heartland Payme...	6115-1 · Credit C...	1.00
TOTAL					-1,144.71
Deposit		02/21/2020		1001 · Bank of E...	25,471.17
			Gilliam County Tr...	5130 · SIP Funds	-25,342.17
			Cash Sales	4210 · Marina Re...	-120.00
			Cash Sales	4211-4 · RV Park...	-9.00
TOTAL					-25,471.17
Deposit		02/24/2020		1001 · Bank of E...	484.50
			Heartland Payme...	6115-1 · Credit C...	15.50
Payment		02/24/2020	Palouse River & ...	1499 · Undeposit...	-500.00
TOTAL					-484.50
Deposit		02/24/2020		1001 · Bank of E...	478.85
			Heartland Payme...	4213-2 · Gasoline...	-6.89
			Heartland Payme...	6115-1 · Credit C...	0.18
			Heartland Payme...	4211-1 · RV Park...	-375.00
			Heartland Payme...	6115-1 · Credit C...	0.90
			Heartland Payme...	4210 · Marina Re...	-100.00
			Heartland Payme...	6115-1 · Credit C...	1.96
TOTAL					-478.85
Deposit		02/24/2020		1001 · Bank of E...	19.30
			Heartland Payme...	4213-2 · Gasoline...	-19.79
			Heartland Payme...	6115-1 · Credit C...	0.49
TOTAL					-19.30

PORT OF ARLINGTON
Deposit Detail
 February 2020

Type	Num	Date	Name	Account	Amount
Deposit		02/27/2020		1001 · Bank of E...	1,530.01
			Gilliam County Tr...	4010 · Taxes-Cur...	-780.01
			Cash Sales	4211-1 · RV Park...	-750.00
TOTAL					-1,530.01
Deposit		02/27/2020		1001 · Bank of E...	19.90
			Heartland Payme...	4213-2 · Gasoline...	-20.37
			Heartland Payme...	6115-1 · Credit C...	0.47
TOTAL					-19.90
Paycheck	DD1...	02/28/2020	Margheim, Kelly L	1001 · Bank of E...	0.00
				6560 · Payroll Ex...	3,444.32
				6560 · Payroll Ex...	390.89
				6560 · Payroll Ex...	181.28
				6560 · Payroll Ex...	1,833.66
				2100 · Payroll Lia...	-1,833.66
				6560 · Payroll Ex...	116.46
				2100 · Payroll Lia...	-116.46
				6560 · Payroll Ex...	481.98
				2100 · Payroll Lia...	-481.98
				6560 · Payroll Ex...	4.12
				2100 · Payroll Lia...	-4.12
				2100 · Payroll Lia...	-4.02
				2100 · Payroll Lia...	-244.00
				6560 · Payroll Ex...	249.02
				2100 · Payroll Lia...	-249.02
				2100 · Payroll Lia...	-249.02
				6560 · Payroll Ex...	58.24
				2100 · Payroll Lia...	-58.24
				2100 · Payroll Lia...	-58.24
				2100 · Payroll Lia...	-219.00
				2111 · Direct Dep...	-2,107.44
				2111 · Direct Dep...	-1,134.77
TOTAL					0.00

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PORT OF ARLINGTON
Deposit Detail
February 2020

Type	Num	Date	Name	Account	Amount
Paycheck	DD1...	02/28/2020	Mitchell, Peter D	1001 · Bank of E...	0.00
				6560 · Payroll Ex...	6,246.06
				6560 · Payroll Ex...	1,230.28
				6560 · Payroll Ex...	897.16
				2100 · Payroll Lia...	-897.16
				6560 · Payroll Ex...	1,833.66
				2100 · Payroll Lia...	-1,833.66
				6560 · Payroll Ex...	116.46
				2100 · Payroll Lia...	-116.46
				6560 · Payroll Ex...	3.17
				2100 · Payroll Lia...	-3.17
				2100 · Payroll Lia...	-7.48
				2100 · Payroll Lia...	-616.00
				6560 · Payroll Ex...	463.54
				2100 · Payroll Lia...	-463.54
				2100 · Payroll Lia...	-463.54
				6560 · Payroll Ex...	108.40
				2100 · Payroll Lia...	-108.40
				2100 · Payroll Lia...	-108.40
				2100 · Payroll Lia...	-475.00
				2111 · Direct Dep...	-5,805.92
TOTAL					0.00

2020 Port of Arlington fuel Sales

Date	\$ / gallon	Gasoline			\$ / gallon	Diesel		
		Number	Gallons	\$ Sales		Number	Gallons	\$ Sales
January-20	\$ 3.99	7	94	\$ 373.93	\$ 2.69	0	0	\$ -
February-20	\$ 3.99	6	31	\$ 122.30	\$ 2.69	1	6	\$ 16.97
March-20					\$ 2.69	0		
April-20					\$ 2.69	0		
May-20					\$ 2.69	0		
June-20					\$ 2.69	0		
July-20					\$ 2.69	1		
August-20					\$ 2.69	3		
September-20					\$ 2.69	5		
October-20					\$ 2.69	4		
November-20					\$ 2.69	0		
December-20					\$ 2.69	0		
YTD Totals		13	124	\$ 496.23		14	6	\$ 16.97

2019 Port of Arlington fuel Sales

Date	\$ / gallon	Gasoline			\$ / gallon	Diesel		
		Number	Gallons	\$ Sales		Number	Gallons	\$ Sales
January-19	\$ 3.90	11	109	\$ 413.84	\$ 2.69	0	0	\$ -
February-19	\$ 3.90	12	154	\$ 583.47	\$ 2.69	0	0	\$ -
March-19	\$ 3.90	13	91	\$ 337.40	\$ 2.69	0	0	\$ -
April-19	\$ 3.90	33	268	\$ 1,004.21	\$ 2.69	0	0	\$ -
May-19	\$ 4.59	41	291	\$ 1,256.28	\$ 2.69	0	0	\$ -
June-19	\$ 4.59	40	331	\$ 1,528.44	\$ 2.69	0	0	\$ -
July-19	\$ 3.99	46	443	\$ 1,872.21	\$ 2.69	1	13	\$ 35.49
August-19	\$ 3.99	57	618	\$ 2,442.36	\$ 2.69	3	108	\$ 290.91
September-19	\$ 3.99	45	465	\$ 1,757.99	\$ 2.69	5	46	\$ 123.11
October-19	\$ 3.99	38	422	\$ 1,576.03	\$ 2.69	4	184	\$ 472.91
November-19	\$ 3.99	24	229	\$ 914.15	\$ 2.69	0	0	\$ -
December-19	\$ 3.99	16	212	\$ 808.98	\$ 2.69	0	0	\$ -
YTD Totals		376	3,632	\$ 14,495.36		13	352	\$ 922.42

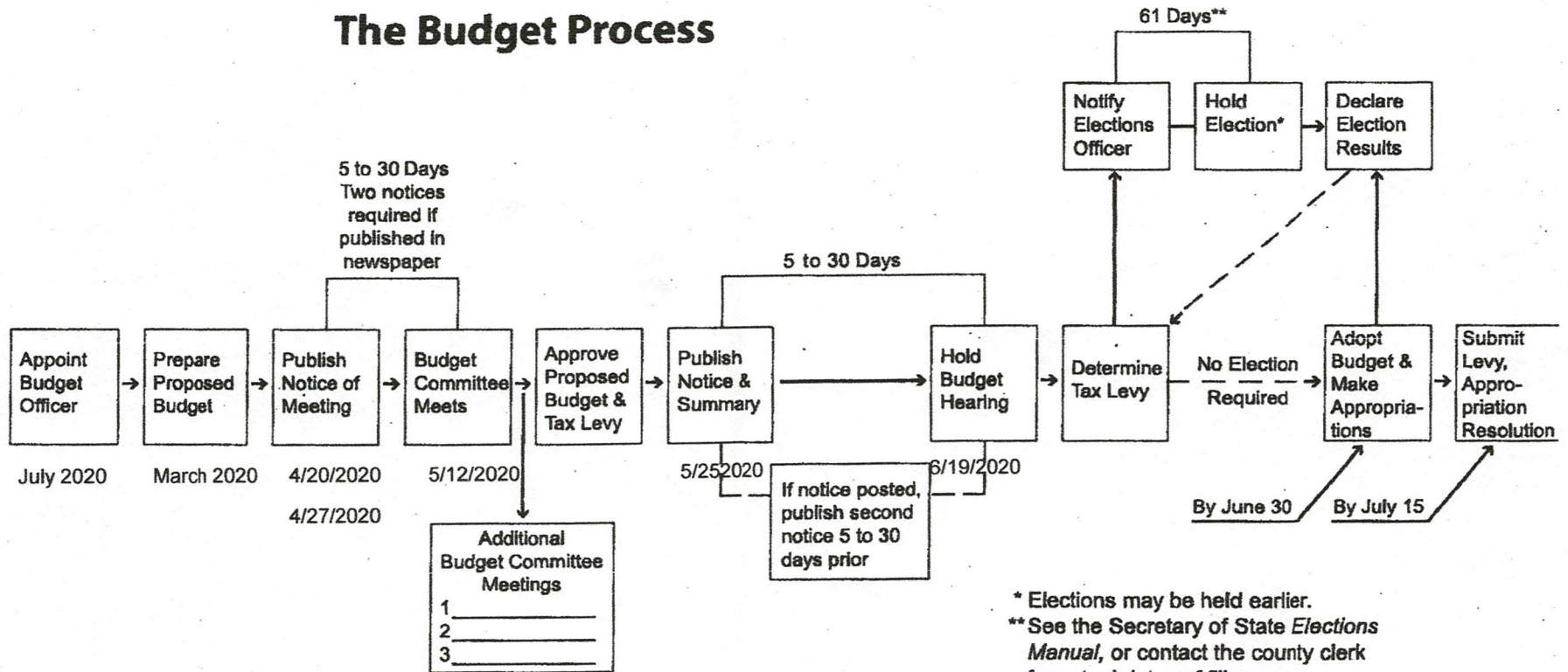
2018 Port of Arlington fuel Sales

Date	\$ / gallon	Gasoline			\$ / gallon	Diesel		
		Number	Gallons	\$ Sales		Number	Gallons	\$ Sales
January-18	\$ 3.46	8	101	\$ 348.57	\$ 2.69	0	0	\$ -
February-18	\$ 3.46	8	75	\$ 258.03	\$ 2.69	0	0	\$ -
March-18	\$ 3.89	16	171	\$ 642.94	\$ 2.69	0	0	
April-18	\$ 3.89	28	251	\$ 890.77	\$ 2.69	0	0	\$ -
May-18	\$ 3.89	31	295	\$ 1,148.39	\$ 2.69	1	109	\$ 294.09
June-18	\$ 3.99	31	491	\$ 1,952.05	\$ 2.69	0	0	\$ -
July-18	\$ 3.99	45	431	\$ 1,729.80	\$ 2.69	2	325	\$ 876.54
August-18	\$ 3.99	42	465	\$ 1,860.38	\$ 2.69	3	155	\$ 417.42
September-18	\$ 4.09	30	296	\$ 1,150.99	\$ 2.69	3	94	\$ 254.24
October-18	\$ 4.09	53	573	\$ 2,352.91	\$ 2.69	4	905	\$ 2,441.98
November-18	\$ 4.09	13	126	\$ 516.79	\$ 2.69	0	0	
December-18	\$ 3.80	7	86	\$ 336.71	\$ 2.69	0	0	
YTD Totals		312	3,360	\$ 13,188.33		13	1588	\$ 4,284.27

PORT OF ARLINGTON
Profit & Loss Prev Year Comparison
July 1, 2019 through March 2, 2020

	Dec 19	Dec 18	\$ Change	% Change	Jan 20	Jan 19	\$ Change	% Change	Feb 20	Feb 19	\$ Change	% Change
4210 · Marina Revenue	170.00	352.00	-182.00	-51.71%	120.00	270.00	-150.00	-55.56%	1,450.00	236.00	1,214.00	514.41%
4211 · RV Park Revenues												
4211-1 · RV Park Monthly Rent	2,250.00	3,000.00	-750.00	-25.0%	2,135.00	4,875.00	-2,740.00	-56.21%	2,250.00	1,425.00	825.00	57.9%
4211-2 · RV Park Weekly Rent	125.00	0.00	125.00	100.0%	125.00	125.00	0.00	0.0%	0.00	310.00	-310.00	-100.0%
4211-3 · RV Park Daily Rent	0.00	20.00	-20.00	-100.0%	30.00	60.00	-30.00	-50.0%	120.00	30.00	90.00	300.0%
4211-4 · RV Park Dry Camp	0.00	0.00	0.00	0.0%	18.00	9.00	9.00	100.0%	9.00	27.00	-18.00	-66.67%
4211-5 · Monthly TV	20.00	40.00	-20.00	-50.0%	40.00	60.00	-20.00	-33.33%	20.00	0.00	20.00	100.0%
4211 · RV Park Revenues - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 4211 · RV Park Revenues	2,395.00	3,060.00	-665.00	-21.73%	2,348.00	5,129.00	-2,781.00	-54.22%	2,399.00	1,792.00	607.00	33.87%
4213 · Marina Fuel Revenue												
4213-2 · Gasoline Sales	808.98	336.71	472.27	140.26%	506.14	413.84	92.30	22.3%	122.30	591.47	-469.17	-79.32%
4213-1 · Diesel Sales	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	16.97	0.00	16.97	100.0%
4213 · Marina Fuel Revenue - Other	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 4213 · Marina Fuel Revenue	808.98	336.71	472.27	140.26%	506.14	413.84	92.30	22.3%	139.27	591.47	-452.20	-76.45%
4214 · Marina Power and Water Revenue	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
4340 · Willow Creek Rock Sales	2,775.45	238.44	2,537.01	1,064.0%	0.00	1,161.43	-1,161.43	-100.0%	0.00	1,756.18	-1,756.18	-100.0%

The Budget Process



**Port of Arlington
Budget Committee
2019-2020 Budget Year**

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541-384-5717 work
Expires: April 2019

Four Year Terms