

**Port of Arlington
BUDGET HEARING
June 9, 2022
5:00 pm
City of Condon, 128 South Main Street, Condon, OR**

A public Budget Hearing was held by the Port of Arlington Board of Commissioners regarding the adoption of the FY 2022-23 Budget. The hearing is for the purpose of taking public comments on the budget approved by the Budget Committee on May 12, 2022.

Open Budget Hearing

5:00pm; The budget meeting was opened by Vice President Wilson.

Public Comment on the FY 2022-2023 Budget

No public comment

Close Budget Hearing –5:00pm; The budget meeting was called to a close by Vice President Wilson.

**Regular Commission Meeting
MINUTES
5:00 PM
City of Condon, 128 South Main Street, Condon, OR**

The Port of Arlington Commission meeting was called to order at 5:00pm by Vice President Wilson. There was a quorum present.

Present: Vice President Ron Wilson; Commissioners: Kathryn Greiner, Gibb Wilkins, Kip Krebs, Executive Director Jed Crowther, and Admin Assistant Kayla Rayburn.

Absent: President Leah Shannon

Audience: N/A

Adopt Resolution 2022-151 Approving Fiscal Year 2022-2023 Budget

Motion: Greiner and Wilkins moved to adopt Resolution 2022-151 approving fiscal year 2022-2023 Budget. Motion carried.

Public Comment-

Kip Krebs asked the Commission to continue supporting the 3 on 3 Tournament for the A-town throw down. He is asking the Board to contribute \$400.00 to help cover the cost of the Refs, prize money, and shirts that teams get as part of their sign up. Discussion ensued amongst the Commissioners.

MOTION: Wilkins/Greiner moved to approve a \$400.00 donation for the A town throw down Basketball tournament in July 2022. Motion carried.

Additions to the Agenda

None

Consent Agenda

Approve Regular Meeting Minutes for May 12, 2022

Approve May 2022 Accounts Payable and Financials

Motion: Greiner and Wilkins moved to approve the regular meeting minutes for May 12, 2022, and the May 2022 Accounts Payable and Financials. Motion carried.

Presidents Report

President absent, no report.

Commissioner Reports

Greiner-nothing at this time, Wilkins- will start the work of rezoning the districts soon, so the Commissioners representing each zone makes more sense, and it makes it easier to appoint commissioners to the correct area. Making 3 spots in the north end of the county and 2 in the south end. Krebs- mentioned Oregon Energy Trust to help update the Gronquist building at a previous meeting, he advised he spoke with them, but they don't do commercial doors. They can cover cost for refrigeration, Air, etc....Wilson- nothing to report at this time.

Director Report

Crowther reported on His DC trip and advised he was able to meet with representative Cliff Benz. He is more than willing to provide support letters for the future Economic Development projects when needed. The County did award the Port the full amount of requested funds for the Special Projects grant.

Motion: Greiner and Krebs moved to accept the Special Projects Grant from the county in the amount of \$15,375. Motion carried.

Discussion followed regarding what the grant was intended for, and what the Port would be supporting. Crowther coordinated a development workshop with our consulting engineer. The workshop is a small private group that includes The City of Arlington's Mayor, one City Council Member, The Port of Arlington President, and Executive Director. The purpose of this workshop is to look over data provided to put water up at the Mesa. It was also advised the City of Arlington connected with Brownfields staff for grant cleanup options regarding the recently purchased motel property, and the Port is still willing to provide a supportive role for the project. Alpine is requesting to extend the Concrete pad at the receiving dock for the building they are leasing. They are willing to do it at the proper specs and pay for the project. They are struggling during the winter months, when the ground is muddy, to offload supply trucks. Crowther did ask Ruben about any legal aspects this might entail, and he didn't see any issue with it. Krebs also raised the issue of fencing around the property. He thinks there needs to be fencing separating the Alpine property from the Krebs Cattle grazing property for liability issues. It was agreed it was something that needed to be further investigated. Crowther advised the port has had some Security issues lately and realized our security cameras are not the most reliable. There might be some options to work with the Sheriff's office, some suggestion about newer camera systems, or the replacement of current cameras in better locations. The Army Corp of Engineers just did their yearly compliance inspection. He would wait until we received our official report, but on site they were stringent about the Ports compliance. More information to come after official report has been received. Crowther reported about a couple site selectors that we can apply for and informed he did inquire about the Semiconductor Fabrication facility expansion for about a 400-acre project. His last order of business was a request to get a signer on the checking account in the office as well as the Board. This would allow the bills and payments to be processed quicker, but still has a required Board signature for an additional safety measure. He is proposing the Executive Director, Jed Crowther be an authorized signer on the account since Kayla Rayburn is the one who creates all the checks and pays the Ports expenses.

MOTION: Greiner/Wilkins moved to put Jed Crowther on All the Bank of Eastern Oregon Accounts and required Signature cards to be an authorized signer on all accounts. Motion carried.

Crowther is attending an Economic Development summit in Hermiston next week. He went through all other meetings he has and upcoming events that he will attend.

Executive Session ORS 129.660(2)(e): To Conduct deliberations with Persons designated by governing body to negotiate real property transactions.

Not needed for the meeting tonight

Krebs asked about the Willow Creek Lease. Advised there is another year to year in a half left on the lease.

Next Meeting

Commissions Meeting on Thursday, July 14, 2022, at 5m, at The Port of Arlington Office.

Adjourn Meeting

Vice President Ron Wilson adjourned The Regular Commissions meeting at 5:54pm.

President Leah Shannon

Vice President Ron Wilson

PORT OF ARLINGTON
Balance Sheet
As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Beginning Cash Drawer Funds	100.00
1001 · Bank of E/O - Checking	585,639.03
1003 · LGIP Investment A/C	1,005,782.78
1004 · Reserve Fund	77,957.90
1005 · Municipal Money Market Account	89,994.37
Total Checking/Savings	<u>1,759,474.08</u>
Accounts Receivable	
1200 · Accounts Receivable	-21,707.64
Total Accounts Receivable	<u>-21,707.64</u>
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	<u>26,289.21</u>
Total Current Assets	<u>1,764,055.65</u>
Other Assets	
1006 · Cash With County	721.40
Total Other Assets	<u>721.40</u>
TOTAL ASSETS	<u><u>1,764,777.05</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	136,191.08
Total Accounts Payable	<u>136,191.08</u>
Other Current Liabilities	
2002 · AP Audit	-2,724.48
2100 · Payroll Liabilities	-8,731.39
2110 · Deferred Rev. - Property Taxes	3,642.20
2111 · Direct Deposit Liabilities	-14,693.98
Total Other Current Liabilities	<u>-22,507.65</u>
Total Current Liabilities	<u>113,683.43</u>
Total Liabilities	<u>113,683.43</u>
Equity	
3110 · Retained Earnings	1,247,797.10
Net Income	403,296.52
Total Equity	<u>1,651,093.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,764,777.05</u></u>

PORT OF ARLINGTON
Check Detail
 June 2022

Trans #	Type	Date	Source Name	Account	Original Amount
12976	Liability Check	06/29/2022	QuickBooks Payrol...	1001 · Bank of E/O ...	-11,459.26
			QuickBooks Payroll ...	2111 · Direct Deposi...	11,459.26
TOTAL					11,459.26
12973	Paycheck	06/30/2022	Metzker, James L	1001 · Bank of E/O ...	0.00
			Metzker, James L	6560 · Payroll Expe...	3,360.00
			Metzker, James L	6560 · Payroll Expe...	140.00
			Metzker, James L	6560 · Payroll Expe...	420.00
			Metzker, James L	2100 · Payroll Liabili...	-420.00
			Metzker, James L	6560 · Payroll Expe...	1,081.48
			Metzker, James L	2100 · Payroll Liabili...	-1,081.48
			Metzker, James L	6560 · Payroll Expe...	75.56
			Metzker, James L	2100 · Payroll Liabili...	-75.56
			Metzker, James L	6560 · Payroll Expe...	4.90
			Metzker, James L	2100 · Payroll Liabili...	-4.90
			Metzker, James L	2100 · Payroll Liabili...	-3.50
			Metzker, James L	2100 · Payroll Liabili...	-273.00
			Metzker, James L	6560 · Payroll Expe...	217.00
			Metzker, James L	2100 · Payroll Liabili...	-217.00
			Metzker, James L	2100 · Payroll Liabili...	-217.00
			Metzker, James L	6560 · Payroll Expe...	50.75
			Metzker, James L	2100 · Payroll Liabili...	-50.75
			Metzker, James L	2100 · Payroll Liabili...	-50.75
			Metzker, James L	2100 · Payroll Liabili...	-243.00
			Metzker, James L	2111 · Direct Deposi...	-2,712.75
TOTAL					0.00
12974	Paycheck	06/30/2022	Rayburn, Kayla R	1001 · Bank of E/O ...	0.00
			Rayburn, Kayla R	6560 · Payroll Expe...	3,390.00
			Rayburn, Kayla R	6560 · Payroll Expe...	160.00
			Rayburn, Kayla R	6560 · Payroll Expe...	426.00
			Rayburn, Kayla R	2100 · Payroll Liabili...	-426.00
			Rayburn, Kayla R	6560 · Payroll Expe...	3,082.23
			Rayburn, Kayla R	2100 · Payroll Liabili...	-3,082.23
			Rayburn, Kayla R	6560 · Payroll Expe...	138.12
			Rayburn, Kayla R	2100 · Payroll Liabili...	-138.12
			Rayburn, Kayla R	6560 · Payroll Expe...	4.97
			Rayburn, Kayla R	2100 · Payroll Liabili...	-4.97
			Rayburn, Kayla R	2100 · Payroll Liabili...	-3.55
			Rayburn, Kayla R	2100 · Payroll Liabili...	-139.00
			Rayburn, Kayla R	6560 · Payroll Expe...	220.10
			Rayburn, Kayla R	2100 · Payroll Liabili...	-220.10
			Rayburn, Kayla R	2100 · Payroll Liabili...	-220.10
			Rayburn, Kayla R	6560 · Payroll Expe...	51.47
			Rayburn, Kayla R	2100 · Payroll Liabili...	-51.47
			Rayburn, Kayla R	2100 · Payroll Liabili...	-51.47
			Rayburn, Kayla R	2100 · Payroll Liabili...	-237.00
			Rayburn, Kayla R	2111 · Direct Deposi...	-2,898.88
TOTAL					0.00
12975	Paycheck	06/30/2022	Crowther, Jed N	1001 · Bank of E/O ...	0.00
			Crowther, Jed N	6560 · Payroll Expe...	7,083.33
			Crowther, Jed N	6560 · Payroll Expe...	500.00
			Crowther, Jed N	6560 · Payroll Expe...	910.00
			Crowther, Jed N	2100 · Payroll Liabili...	-910.00
			Crowther, Jed N	6560 · Payroll Expe...	2,162.97
			Crowther, Jed N	2100 · Payroll Liabili...	-2,162.97
			Crowther, Jed N	6560 · Payroll Expe...	188.33

PORT OF ARLINGTON Check Detail June 2022

Trans #	Type	Date	Source Name	Account	Original Amount
			Crowther, Jed N	2100 · Payroll Liabili...	-188.33
			Crowther, Jed N	6560 · Payroll Expe...	5.04
			Crowther, Jed N	2100 · Payroll Liabili...	-5.04
			Crowther, Jed N	2100 · Payroll Liabili...	-7.58
			Crowther, Jed N	2100 · Payroll Liabili...	-617.00
			Crowther, Jed N	6560 · Payroll Expe...	470.17
			Crowther, Jed N	2100 · Payroll Liabili...	-470.17
			Crowther, Jed N	2100 · Payroll Liabili...	-470.17
			Crowther, Jed N	6560 · Payroll Expe...	109.95
			Crowther, Jed N	2100 · Payroll Liabili...	-109.95
			Crowther, Jed N	2100 · Payroll Liabili...	-109.95
			Crowther, Jed N	2100 · Payroll Liabili...	-531.00
			Crowther, Jed N	2111 · Direct Deposi...	-5,847.63
TOTAL					0.00
12978	Liability Check	06/30/2022	Oregon Departmen...	1001 · Bank of E/O ...	-1,025.63
			Oregon Department ...	2100 · Payroll Liabili...	1,011.00
			Oregon Department ...	2100 · Payroll Liabili...	14.63
TOTAL					1,025.63
12979	Liability Check	06/30/2022	United States Trea...	1001 · Bank of E/O ...	-3,267.88
			United States Treas...	2100 · Payroll Liabili...	1,029.00
			United States Treas...	2100 · Payroll Liabili...	907.27
			United States Treas...	2100 · Payroll Liabili...	907.27
			United States Treas...	2100 · Payroll Liabili...	212.17
			United States Treas...	2100 · Payroll Liabili...	212.17
TOTAL					3,267.88
12945	Bill Pmt -Check	06/09/2022	Arlington Ace Hard...	1001 · Bank of E/O ...	-639.38
12917	Bill	06/02/2022	Arlington Ace Hardw...	6627 · Park Mainten...	12.99
			Arlington Ace Hardw...	6627 · Park Mainten...	48.83
			Arlington Ace Hardw...	6627 · Park Mainten...	26.26
			Arlington Ace Hardw...	6627 · Park Mainten...	8.88
			Arlington Ace Hardw...	6627 · Park Mainten...	8.99
			Arlington Ace Hardw...	6627 · Park Mainten...	17.49
			Arlington Ace Hardw...	6627 · Park Mainten...	24.55
			Arlington Ace Hardw...	6627 · Park Mainten...	0.72
			Arlington Ace Hardw...	6627 · Park Mainten...	14.79
			Arlington Ace Hardw...	6627 · Park Mainten...	21.56
			Arlington Ace Hardw...	6627 · Park Mainten...	4.28
			Arlington Ace Hardw...	6627 · Park Mainten...	7.28
			Arlington Ace Hardw...	6112 · Office Suppli...	4.59
			Arlington Ace Hardw...	6112 · Office Suppli...	12.99
			Arlington Ace Hardw...	6112 · Office Suppli...	57.93
			Arlington Ace Hardw...	6112 · Office Suppli...	12.18
			Arlington Ace Hardw...	6623 · Comfort Stati...	51.30
			Arlington Ace Hardw...	6623 · Comfort Stati...	177.57
			Arlington Ace Hardw...	6623 · Comfort Stati...	14.97
			Arlington Ace Hardw...	6623 · Comfort Stati...	10.97
			Arlington Ace Hardw...	6623 · Comfort Stati...	2.18
			Arlington Ace Hardw...	6623 · Comfort Stati...	13.48
			Arlington Ace Hardw...	6724 · Marina Maint...	8.53
			Arlington Ace Hardw...	6724 · Marina Maint...	18.13
			Arlington Ace Hardw...	6724 · Marina Maint...	37.37
			Arlington Ace Hardw...	6724 · Marina Maint...	6.99
			Arlington Ace Hardw...	8532 · Pest Control /...	13.58
TOTAL					639.38

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Trans #	Type	Date	Source Name	Account	Original Amount
12946	Bill Pmt -Check	06/09/2022	Arlington Market	1001 · Bank of E/O ...	-9.17
12924	Bill	06/07/2022	Arlington Market	6112 · Office Suppli...	9.17
TOTAL					9.17
12947	Bill Pmt -Check	06/09/2022	Arlington T.V. Coop	1001 · Bank of E/O ...	-306.50
12923	Bill	06/07/2022	Arlington T.V. Coop	8527 · Telephone an...	64.00
			Arlington T.V. Coop	6117 · Telephone an...	112.50
			Arlington T.V. Coop	6324 · WIFI - RV	130.00
TOTAL					306.50
12948	Bill Pmt -Check	06/09/2022	Bank of Eastern Or...	1001 · Bank of E/O ...	-608.74
12918	Bill	06/02/2022	Bank of Eastern Ore...	6627 · Park Mainten...	154.68
			Bank of Eastern Ore...	6112 · Office Suppli...	80.21
			Bank of Eastern Ore...	6115 · Dues, Subscr...	50.16
			Bank of Eastern Ore...	6560 · Payroll Expe...	4.00
			Bank of Eastern Ore...	6627 · Park Mainten...	23.98
			Bank of Eastern Ore...	6112 · Office Suppli...	81.07
			Bank of Eastern Ore...	6122 · Meetings and...	10.98
			Bank of Eastern Ore...	6122 · Meetings and...	161.80
			Bank of Eastern Ore...	6115 · Dues, Subscr...	14.99
			Bank of Eastern Ore...	6115 · Dues, Subscr...	71.88
			Bank of Eastern Ore...	8528 · Supplies	87.44
			Bank of Eastern Ore...	6627 · Park Mainten...	79.00
			Bank of Eastern Ore...	6112 · Office Suppli...	35.99
			Bank of Eastern Ore...	6129 · Postage	8.80
			Bank of Eastern Ore...	6112 · Office Suppli...	82.51
			Bank of Eastern Ore...	6129 · Postage	58.00
TOTAL					1,005.49
12949	Bill Pmt -Check	06/09/2022	City of Arlington	1001 · Bank of E/O ...	-1,459.50
12925	Bill	06/07/2022	City of Arlington	6622 · Sanitation	67.00
			City of Arlington	6111 · Utilities	92.00
			City of Arlington	8521 · Utilities	201.50
			City of Arlington	6321 · Water Fees - ...	464.00
			City of Arlington	6329 · Sewer	531.00
			City of Arlington	6322 · Sanitation - RV	104.00
TOTAL					1,459.50
12950	Bill Pmt -Check	06/09/2022	Coast to Coast Turf	1001 · Bank of E/O ...	-2,181.50
12921	Bill	06/10/2022	Coast to Coast Turf	6626 · Insurance	2,181.50
TOTAL					2,181.50
12951	Bill Pmt -Check	06/09/2022	Gilliam County Tax...	1001 · Bank of E/O ...	-1,012.00
12928	Bill	06/07/2022	Gilliam County Tax ...	8441 · Loan - Principal	809.60
			Gilliam County Tax ...	8442 · Loan - Interest	202.40
TOTAL					1,012.00
12952	Bill Pmt -Check	06/09/2022	H2Oregon	1001 · Bank of E/O ...	-32.85
12929	Bill	06/08/2022	H2Oregon	6122 · Meetings and...	12.00
			H2Oregon	6122 · Meetings and...	20.85

PORT OF ARLINGTON
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 June 2022

Trans #	Type	Date	Source Name	Account	Original Amount
TOTAL					32.85
12953	Bill Pmt -Check	06/09/2022	SDIS	1001 · Bank of E/O ...	-6,694.55
12927	Bill	06/07/2022	SDIS	6015 · Employee Be...	2,285.56
			SDIS	6015 · Employee Be...	1,159.39
			SDIS	6015 · Employee Be...	3,249.60
TOTAL					6,694.55
12954	Bill Pmt -Check	06/09/2022	The Times-Journal	1001 · Bank of E/O ...	-66.00
12926	Bill	06/07/2022	The Times-Journal	6118 · Advertising - ...	66.00
TOTAL					66.00
12955	Bill Pmt -Check	06/09/2022	VanKoten & Cleave...	1001 · Bank of E/O ...	-1,400.00
12922	Bill	06/07/2022	VanKoten & Cleavel...	6113 · Legal Fees	67.50
			VanKoten & Cleavel...	6113 · Legal Fees	1,332.50
TOTAL					1,400.00
12956	Bill Pmt -Check	06/09/2022	City of Arlington	1001 · Bank of E/O ...	-1,800.00
12944	Bill	06/09/2022	City of Arlington	8430 · City of Arlingt...	1,800.00
TOTAL					1,800.00
12977	Liability Check	06/28/2022	Fidelity Brokerage ...	1001 · Bank of E/O ...	-1,756.00
			Fidelity Brokerage S...	2100 · Payroll Liabili...	1,756.00
TOTAL					1,756.00
12980	Bill Pmt -Check	06/29/2022	Daily Journal of Co...	1001 · Bank of E/O ...	-349.80
12962	Bill	06/22/2022	Daily Journal of Co...	8426 · Advertising &...	349.80
TOTAL					349.80
12981	Bill Pmt -Check	06/29/2022	Devco Mechanical,...	1001 · Bank of E/O ...	-1,480.00
12965	Bill	06/22/2022	Devco Mechanical, I...	6724 · Marina Maint...	1,075.00
			Devco Mechanical, I...	8529 · Fire Suppres...	405.00
TOTAL					1,480.00
12982	Bill Pmt -Check	06/29/2022	Gorge Networks	1001 · Bank of E/O ...	-142.25
12966	Bill	06/22/2022	Gorge Networks	6117 · Telephone an...	142.25
TOTAL					142.25
12983	Bill Pmt -Check	06/29/2022	Hughes Network S...	1001 · Bank of E/O ...	-94.98
12964	Bill	06/22/2022	Hughes Network Sy...	6117 · Telephone an...	94.98
TOTAL					94.98
12984	Bill Pmt -Check	06/29/2022	Loop Net	1001 · Bank of E/O ...	-69.00

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 June 2022

<u>Trans #</u>	<u>Type</u>	<u>Date</u>	<u>Source Name</u>	<u>Account</u>	<u>Original Amount</u>
12963	Bill	06/22/2022	Loop Net	8426 · Advertising &...	69.00
TOTAL					69.00
12985	Check	06/29/2022	Kip Krebs	1001 · Bank of E/O ...	-400.00
			Kip Krebs	6121 · Donations	400.00
TOTAL					400.00
12986	Check	06/29/2022	Kathryn Greiner	1001 · Bank of E/O ...	-20.88
			Kathryn Greiner	6122 · Meetings and...	20.88
TOTAL					20.88
12988	Bill Pmt -Check	06/29/2022	Keco Pump and Eq...	1001 · Bank of E/O ...	-42.15
12987	Bill	06/29/2022	Keco Pump and Equ...	6724 · Marina Maint....	42.15
TOTAL					42.15



DIRECTOR REPORT

July 8, 2022

1. **Audit Firm** – Published RFP for municipal audit services and contacted all Oregon firms. Our audit was previously performed by Solutions from John Day for about \$7000 per year. Sadly, few CPA firms are now available to perform municipal audits (*Summary attached*). The proposals (*attached*) vary widely in quality, and range in cost from \$9,500 to \$19,500. **Recommendation:** In my view, the best proposal is by Pauly, Rogers and Co., P.C.
Board Action: Depending on statements of qualifications and quotes received.
2. **Grants**
 - A. **Gilliam County Special Projects Grant Agreement** – Signed the award documents.
 1. Diversified – SMART Board/Stand/Owl, \$9,056.82
 2. Knerr Construction – Door Mullion Installation, \$7,200.00**Board Action: Approvals for purchases recommended.**
 - B. **Community Renewable Energy Grant (CREG)** – Issued support letter.
 - C. **Electric Vehicle Charging Stations** – Researched Electric Mobility Grant Application through Pacific Power – Due by August 13. Request Board concurrence to apply.
3. **Outreach**
 - A. **Airports** – Progress to identify funding support pathways for capital improvements at Condon (State-owned) and Arlington (Municipal-owned) Airports. Met with Director Stansbury, Senator Hansell, Nate Stice, K'Lynn Lane. Port will research and prepare submittal package by September to pre-file support for upcoming legislative session.
 - B. **Gilliam County**
 1. **Re-Districting** – Met with Ellen Wagenaar, Clerk, and Chet Wilkins, Treasurer, regarding Port commissioner districts and the process for re-districting.
 2. **Broadband Workshop** – County Court and consultant for transmission network.
 3. **GEODC > MCEDD** – Upcoming boundary transition requested by Gilliam County, to be served by Mid-Columbia Economic Development District (The Dalles) rather than currently by Greater Eastern Oregon Development Corporation (Pendleton).
 - C. **City of Condon** – Potential creation of Industrial Park on city-owned lots. Details TBD. Also tracking old Condon grade school redevelopment and environmental discussions.
 - D. **City of Arlington** – Coordinated a productive development workshop.
 - E. **Pioneer Community Development Corporation** – Rob Turrie, Executive Director. Discussed housing programs and financing options.
4. **Insitu Lease** – Executive Session.
5. **Maintenance**

Windsurfer Launch Pad – Replaced astroturf. Arlington Mesa – Mowed weeds at Port lots. Excellent progress noted, although it highlights the need for a small equipment plan; i.e., to acquire a brush chipper and mower, and establish a long-term replacement schedule.
6. **Upcoming**
 - A. **Dan Mahr (Senator Merkley) – July 11**
 - B. **Clean Marina Program Inspection – July 22**
 - C. **Northwest Economic Development Course – Sept 12-15 in Lacey, WA**

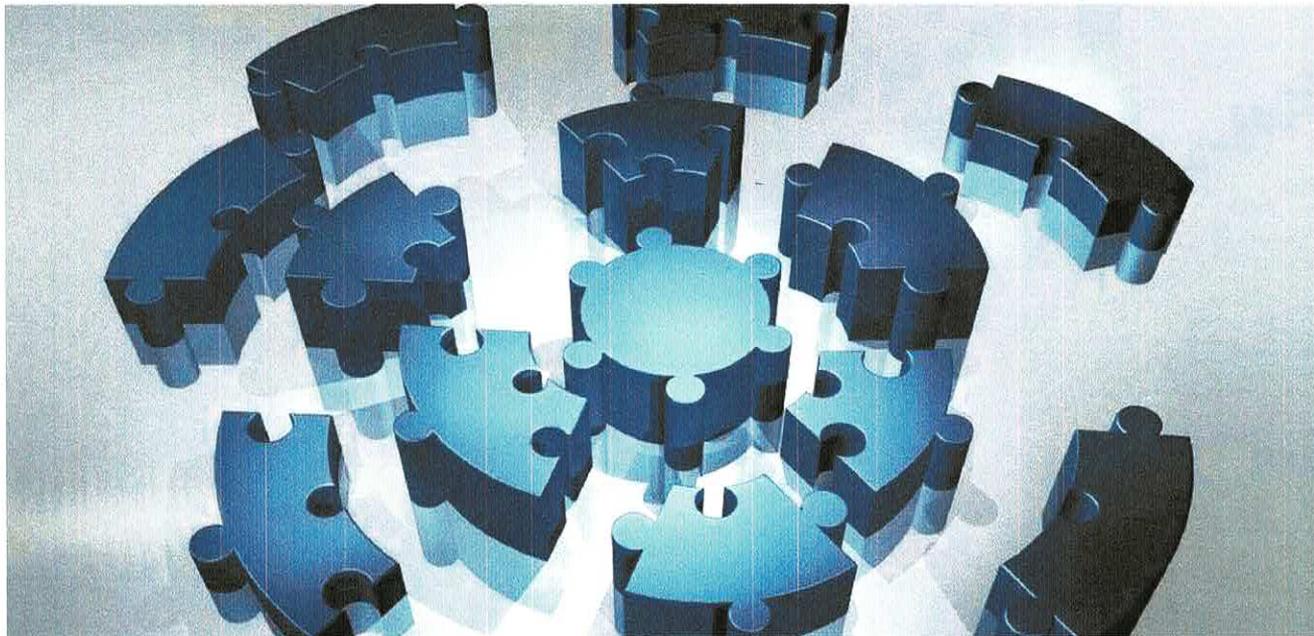
AUDIT FIRMS 7-6-2022

Name	City	Phone	Contact	Status
1 Pauly, Rogers and Co., P.C.	Tigard	503-620-2632	Roy Rogers, 503-684-8421	Sent RFP, Received Quote
2 Barnett & Moro PC	Hermiston	541-567-5215	richard@barnettandmoro.com	Sent RFP, Received Quote
3 Cockburn & McClintock LLC	Pendleton	541-276-3521	Brooke@candmc-cpas.com	Sent RFP, awaiting response
4 Friend & Reagan PC CPAs	The Dalles	541-296-2000	cat@friendreagan.cpa	Sent RFP, awaiting response
5 Lauka & Associates	Portland	503-233-2177	teresa@laukamcguire.com	Sent RFP, awaiting response
6 Kenneth Kuhns & Co	Salem	503-585-2550	ken@kuhnscpa.com	Sent RFP, awaiting response
7 Mid Valley CPA	Albany	541-926-5543	Peter Gelser	Sent RFP, awaiting response
8 Gaslin Accounting CPA's PC	Baker City	541-523-6471	Robert Gaslin	Sent RFP, awaiting response
9 Brian L Richins PC	Fruittland, ID	208-452-5625	Chris Marlin, Brian Richins	Sent RFP, awaiting response
10 Accuity CPAs	Albany	541-223-5555	Glen Kearns	Left message, awaiting reply
11 Price Fronk & Co. LLP	Bend	541-382-4791	Heather McMeakin	Left message, awaiting reply
12 David K Mears CPA PC	Hood River	541-386-1833		Left message, awaiting reply
13 Anderson & Assoc CPA LLC	Eugene	541-345-3210		Checking, will call back
14 Alliance Professionals LLP	Redmond	541-548-1735		Checking, will call back
15 Kuenzi & Company LLC	Salem	503-399-7306	Tiffany	Checking, will call back
16 Jarrard Seibert Pollard & Company LLC	West Linn	503-723-7600	Russ Reaves	Left message, awaiting reply
17 Moss Adams LLP	Portland	503-478-2209	Jennifer Adams	Left message, awaiting reply
18 MSP Accounting P.C.	Portland	971-317-9024		Left message, awaiting reply
19 Appel CPA	Portland	503-643-9000		Left message, awaiting reply
20 Singer Lewak LLP	Salem	503-585-7751	Douglas Parham	Left message, awaiting reply
21 Grove Mueller & Swank PC	Salem	503-581-7788	Kristi, Ryan Pasquarella	Left message, awaiting reply
22 Emerald CPA Group LLP	Eugene	541-255-2888	Mark Housen	Left message, awaiting reply
23 Isler CPA LLC	Eugene	541-342-5161		Reopen July 11
24 William E Maas PC	Eugene	541-345-3900		Reopen July 11
25 Romig & Peile CPAs PC	Klamath Falls	541-273-7237	Tom	Left message, awaiting reply
26 HMW CPAS & Associates, LLC	North Bend	541-269-9338	Tina Milburn	Left message, awaiting reply
27 Neuner Davidson & Co	Roseburg	541-672-4886	Jeff Cooley	Returns July 11
28 KDP Certified Public Accountants LLP	Medford	541-773-6633		Reopen July 11
Unavailable				
1 Talbot, Korvola & Warwick LLP	Portland	503-274-2849	Tim	Not available before Dec 31
2 Connected Professional Accountants, LLC	LaGrande	541-963-4191	Chelsea Herron	Full, not taking more audits
3 Dickey and Tremper LLP	Pendleton	541-276-6862	rtremper@dickeyandtremper.co	Full, no new audits
4 Kern & Thompson LLC	Portland	503-222-3338	Rick Proutx	Not taking more work
5 Onstott Broehl & Cyphers PC	The Dalles	541-296-9131		Not accepting new audits
6 Richard Maxwell CPA LLC	Eugene	541-334-4498		Not accepting new audits
7 Wise & Co., LLP	Klamath Falls	541-882-6630	Myra	Not accepting new audits
8 Stephen D Long CPA	Ontario	541-889-7249		Not accepting new audits
9 Molatore Scroggin Peterson & Co LLP	Klamath Falls	541-884-4164		Too busy with others
10 Chris Mahr & Associates CPAs	Bend	541-647-2104	Samantha	Not enough staff currently
11 Wilcox Arrendondo & Company	Canby	503-266-7545		Don't do muni audits anymore
12 Kerkoach & Nelson LLP	Bend	541-382-3468	Traci	Don't do muni audits anymore
13 AKT Group LLP	Lake Oswego	503-585-7774		Don't do muni audits anymore
14 Bingham, Bingham & Huntington	Baker City	541-523-7763		Don't do audits anymore
15 Guyer, Lindley, Bailey & Martin	Baker City	541-523-4471	Mike Rudy	Don't do muni audits anymore
16 Jones & Roth PC	Eugene	541-687-2320		Don't do muni audits anymore
17 Oster Professional Group CPAs PC	Burns	541-573-6151		Don't do muni audits anymore
18 McDonald Jacobs PC	Portland	503-227-0581	Jessica Yoder	Charter schools only
19 Stephen C. Allen CPA PC	Astoria	503-325-2171		Not at this time
20 Wall & Wall CPA	Coos Bay	541-269-1358		Not at this time
21 Merina & Company	Tualatin	503-723-0300	Amanda	Not doing audits
22 Adams & Stewart CPAs LLC	Portland	503-245-9235	Eugene Stewart	Don't do municipal audits
23 Wagar Consulting	Sherwood	503-686-3527	Debbie L Smith-Wagar	Don't do municipal audits
24 Shari A Anderson CPA	Oregon City	503-655-9964		Don't do municipal audits
25 Anderson Group CPA LLC	Corvallis	541-757-2070	Stephanie	Don't do municipal audits
26 Alten Sakai & Company LLP	Portland	503-297-1072	Beaverton	Don't do municipal audits
27 Active Tax & Accounting LLC	McMinnville	503-472-5010		Don't do municipal audits
28 Zito CPA LLC	Eugene	541-914-4323	kris@kzitocpa.com	Don't do municipal audits
29 Peters & Company P. C.	Portland	503-241-8080		Don't do municipal audits
30 Mittleider & Wheeler CPA's LLC	Springfield	541-744-2727		Don't do municipal audits
31 Alie Merwin Lawlor LLC	Eugene	541-653-8045		Don't do municipal audits
32 Pittman & Brooks	Portland	503-684-9233		Don't do municipal audits
33 Lefor & Rapp LLC	Salem	503-364-5851	Amy Rapp	Don't do municipal audits

PAULY, ROGERS AND CO., P.C.

Certified Public Accountants

The Leaders in Oregon Municipal Auditing



Auditing Services Proposal for:

Port of Arlington

July 13, 2022

Pauly, Rogers and Co., P.C.

Roy Rogers, CPA

12700 SW 72nd Avenue

Tigard, OR 97223

(503) 620-2632

(503) 684-7523 FAX

PAULY, ROGERS AND CO., P.C.

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Port of Arlington





PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

July 13, 2022

Jed Crowther, Executive Director
Port of Arlington
100 Port Island Road
Arlington, OR 97812

Thank you for the opportunity to present our qualifications to serve as auditors for the Port of Arlington (herein after referred to as the Port) for the years ending June 30, 2022, 2023 and 2024. We believe this proposal provides all the information you will find necessary about our firm and its services. We also hope this proposal shows our enthusiasm and eagerness to be your auditors.

Pauly, Rogers and Co., P.C. has been proud to provide auditing services to Oregon governmental and non-profit clients in many industries since 1947. Our experience and longevity in auditing Oregon Municipal Districts has put us in the forefront of the audit industry in our State. We audit more than 200 Oregon governments annually, making us the largest municipal auditing firm in the state. We believe an audit should not be a rote exercise. On the contrary, it should help our client develop and enhance the capabilities of their staff and help meet the challenges of the future. We believe the audit process can be a powerful tool in helping the Port increase the effectiveness and efficiency of internal controls, reduce unnecessary and costly procedures, provide clear and compliant financial reports and develop best practices for financial oversight. We will not just write up audit findings and let your staff decide how to best fix the issue; instead we will work with staff to provide options on how to resolve complex audit issues in an efficient manner.

In order to best serve you, our audit provides:

- **A complete understanding of the work to be performed.** We communicate often throughout the year and are available to answer questions, even on April 15th (our auditors are 100% dedicated to auditing and do not provide tax services). We will ensure that you are apprised of requirements, standards, and rulings that impact financial accounting and reporting, and related compliance. We will communicate during all phases of fieldwork including a discussion of all audit findings. We are committed to clear communication and do not surprise our clients with audit findings that were not fully discussed with Management on multiple occasions.

- **A large audit staff to handle all of your needs.** Our highly experienced staff will include a lead auditor on your job for all years noted above. We have over 30 auditors dedicated to auditing in the State of Oregon. Since we audit many Municipal Districts our staff gain in a single year the experience of several years of experience that other firms provide.
- **A commitment to servicing Municipal Districts in the State of Oregon.** Pauly, Rogers and Co, P.C. has a deep commitment to servicing Municipal Districts in the State of Oregon. We have made many presentations at professional statewide organizations. Our commitment to servicing our State and understanding the complexities of Oregon keeps us in the forefront of auditing in the state.
- **Delivery of audit reports in a timely fashion.** We will meet your deadlines. We understand the investment you make in the audit relationship in terms of dollars and time, and we are committed to providing value with every interaction. In order to meet your deadlines we perform interim work before your books are closed, and we have a large enough staff to perform our final fieldwork at any agreed upon time. Our proposed timeline is flexible and will meet your needs!
- **Free assistance with questions.** Our willingness to provide minor technical assistance throughout the year without billing for additional services has been one of the trademarks of Pauly, Rogers and Co., P.C. A great deal of discussion is expected to occur during the year, all of which helps the auditors, as well as the Port properly deal with issues as they arise.

We are confident you will find our firm has the experience and ability to provide the excellent auditing and advisory services you require. You need a firm that understands how Municipal Districts operate. We are on the leading edge of governmental auditing in the State of Oregon, serving more entities than any other firm. We want to be Port of Arlington's auditors!

Roy R. Rogers, CPA, as signer of this letter, is authorized to make representations and to execute a personal services contract on behalf of the firm. We accept the terms and conditions of this proposal and we are ready to enter into this contract with the District. This proposal is a firm and irrevocable offer for thirty (30) days from the date of submission on July 13, 2022. We may be reached at the address and the telephone number listed on page one (1) of this letter should you have any questions.

Very truly yours,

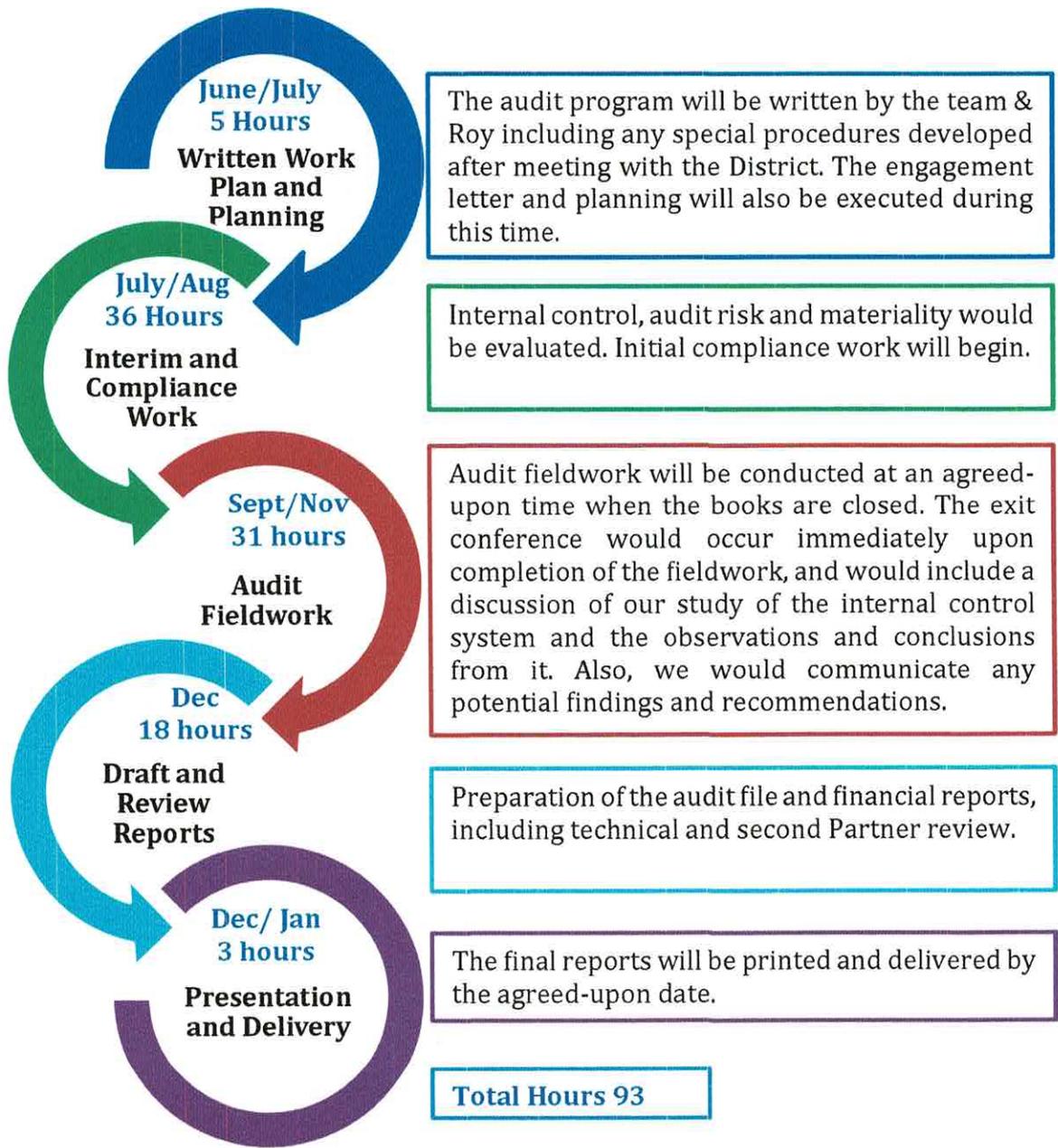


Roy R. Rogers, Managing Partner
PAULY, ROGERS AND CO., P.C.

Approach to the Engagement

Timeline for Completing the Engagements

Note: These hours are an estimate based upon our experience auditing municipal governments. Since we do not bill by the hour, other than for special projects, we will spend whatever amount of time is necessary to meet professional standards and perform the audit in accordance with the proposal. Below is the timeline for the audit noted in the RFP.



Audit Fees

Our not-to-exceed fees for the years ending June 30, 2022, 2023, and 2024 for Port of Arlington are listed below. The fees are based on the anticipated cooperation of the District’s staff, and on the assumption that the books will be closed, balanced and all appropriate accounts reconciled to the detail and that the trial balance will have been prepared and made available to us before we begin our final fieldwork. It also includes the auditing standards in effect for this year, but not changes in standards or potential scope of work changes that might occur in future years. These fees are inclusive of all staff time, all services outlined below and all of our out-of-pocket expenses for travel, and supplies.

Telephone calls and emails from the Port seeking advice or assistance are welcomed anytime during the year, and such calls are anticipated as part of the total proposed fee. Our willingness to provide minor technical assistance throughout the year without billing for additional services has been one of the trademarks of Pauly, Rogers and Co., P.C. A great deal of discussion is expected to occur during the year, all of which helps the auditors, as well as the District properly deal with issues as they arise.

Services	For Year Ending June 30, 2022	For Year Ending June 30, 2023	For Year Ending June 30, 2024
Annual Audit	\$6,500		
Financial Statements	\$3,000		
Total	\$9,500	(1)	

1. Future year’s fees will increase from a floor of 4% to a maximum of 8% per year based on inflation and staffing salary increases plus the costs of implementing any new standards or work required. All fees will be discussed before performing the work.

We do not bill by the hour for audits except special projects. So we have not extended the hours by our normal billing rates. We know what it takes to complete an audit and will put in all efforts to complete it professionally without the constraint of being subject to only performing hours in accordance with a budget.

Rates for Additional Professional Services

Pauly, Rogers and Co., P.C. can provide the District with a variety of services in addition to the annual audit. Special reports, projects or other work undertaken at the client’s request is billed at the following hourly rates for 2022: Managing Partner \$200, Partner \$180, Manager \$150, Senior Associate \$140, Associate and Staff Accountant \$120 and Support Staff \$55. At the time of the request, we would estimate the fee to be charged and seek written approval of that fee. Special projects could be unit-priced or receive a reduced fee if they were scheduled at times when we are less busy with audit work.

Audit Clients with Similar Services

Current Clients	Primary Contact and Title	E-mail/Telephone
Port of Hood River	Fred Kowell Chief Financial Officer	fkowell@portofhoodriver.com 541-386-1645
Port of Cascade Locks	Olga Kaganova General Manager	okaganova@portofcascadelocks.org 541-374-2403
Milton-Freewater Unified School District	Denyce Kelly Business Manager	Denyce.Kelly@imesd.k12.or.us 541-938-3551
Hood River County	Tina Ruffin Finance Director	tina.ruffin@hoodrivercounty.gov 541-387-6894

jed.crowther@portofarlington.com

From: Richard Stoddard <richard@barnettandmoro.com>
Sent: Friday, July 1, 2022 11:44 AM
To: jed.crowther@portofarlington.com
Subject: RE: Port of Arlington - RFP for Audit Services

Hi Mr. Crowther:

Thank you for providing the Port's Request for Proposal and answering questions for me by phone. As you indicated:

- The Port has a new Executive Director and Administrative Assistant who serves as the primary recordkeeper.
- The Port maintains its general ledger using QuickBooks.
- Port personal would be willing to provide a copy of the QuickBooks file and PDF copies of records to minimize onsite time.
- A board member has significant municipal management experience, assisted significantly in the prior-year audit, and you expect she will assist with monitoring this-year's audit.
- The Port is not involved in any litigation and has no concerns that fraud may be occurring within the Port.

Based upon our discussion, Barnett and Moro, P.C. can provide audit services. Our fee would be \$17,500 per year for a three-year contract or \$19,500 for a one-year contract. Let me know if you want me to provide an engagement letter with a more detailed discussion of the terms.

Thank you for the opportunity to provide a proposal to the Port of Arlington.

Richard L. Stoddard, CPA
Barnett and Moro, P.C.
975 SE 4th Street
Hermiston, OR 97838
Phone 541-567-5215
Fax 541-567-0497

PRIVILEGED AND CONFIDENTIAL

This communication and any accompanying documents are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, you are advised that any disclosure, copying, distribution, or the taking of any action in reliance upon this communication is strictly prohibited. Moreover, any such disclosure shall not compromise or waive the attorney-client, accountant-client, or other privileges as to this communication or otherwise. If you have received this communication in error, please contact me at the above email address. Thank you.

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, Barnett & Moro, P.C. would be pleased to perform the requisite research and provide you with a detailed written analysis. Such an engagement may be the subject of a separate engagement letter that would define the scope and limits of the desired consultation services.

From: jed.crowther@portofarlington.com <jed.crowther@portofarlington.com>
Sent: Thursday, June 30, 2022 4:18 PM