



**Port of Arlington
AGENDA
5:00 pm
Tuesday, November 10, 2020
Meeting Location:
Port of Arlington
100 Port Island Road**

- 1. Call meeting to order**
- 2. Public Comment on non-agenda items**
- 3. Consent Agenda:**
 - Approval of October 13, 2020 Commission meeting minutes
 - Approval of October 2020 payables
- 4. Presidents Report – Christmas Bonus for staff**
- 5. Commissioner’s Reports –**
- 6. Discuss moderator choices to send to County Court for Willow Creek IGA**
- 7. Discuss entering into an Intergovernmental Agreement to join CREA to promote community based renewable energy**
- 8. EDO Report**
 - 8.1 Bathroom Replacement project update
 - 8.2 Island Park project update
- 9. Administration**
 - 9.1 Solutions CPA’s Inc. Audit review and approval**

If necessary, an Executive Session may be held in accordance with ORS 192.660(2)

Upcoming Meetings:

Regular Commission Meeting on Tuesday, December 8, 2020 at 5pm – Port of Arlington, Arlington, 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.margheim@portofarlington.com / 541-454-2868

Posted: Tuesday, November 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

OCTOBER 2020 PAYABLES

Resources:

Deposits and Credits through 10/31/2020 (see attached detail)

Total Deposits and Credits– All Accounts \$22,462.74

Expenses:

Checks Written: 9448 through 9469

Includes Direct Deposit Payroll And Electronic Fund Transfers (See attached Check Detail)

Total Expenses and Transfers– All Accounts (\$35,144.51)

Bank Balance Information:

Ending Balance as of 10/31/20: Bank of Eastern Oregon Checking: \$ 146,40.34
Bank of E. Oregon Reserve Fund: \$ 77,167.04
Bank of E. Oregon Muni Market Fund: \$ 528,103.74
LGIP: (10/31/20) \$1,293,953.06

Commission President Ron Wilson

Vice President Dewey Kennedy

Regular Commission Meeting
MINUTES
Port of Arlington
October 13, 2020
5 p.m.
Port Of Arlington

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; Port Manager/ Economic Development Officer, Peter Mitchell; Admin. Asst., Kelly Margheim; Attorney Ruben Cleaveland;

Absent: Commissioner Hunking; Commissioner McGuire

Audience: None

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

3. **Consent Agenda:**

- Approval of September 15, 2020 Commission Meeting Minutes
 - Approval of September 2020 Payables and Financials
- Vice President Kennedy moved to approve the consent agenda and Commissioner Shaffer seconded. The motion carried 3-0

4. **Presidents Report:** President Wilson shared a letter from T.J. McDonald thanking the Port for the donation to the Gilliam County 2020 Auction Pool. T.J. said the donation went towards buying his steer and it was his first year selling a steer. T.J. looks forward to next year and raising another animal.

Thanksgiving and Christmas Turkeys for Staff. Commissioner Shaffer moved to give Thanksgiving and Christmas turkeys to staff and Commissioner Kennedy seconded the motion carried 3-0.

President Wilson read an email from Judge Farrar stating that she would prefer to use Six Rivers Resolution Center for the joint meeting to discuss the IGA. After some conversation the Port thinks maybe Frontier is more qualified and knowledgeable with Government contracts where six Rivers is geared more too family law. Attorney Cleaveland was asked to inquire about options.

President Wilson

5. **Commissioner Reports:** None

6. EDO Report

6.1 EDO Mitchell stated that Paul Jayo, Auto Mall / green renewable recycle center has changed his business plan and will not be leasing the Flex building after all.

6.2 EDO Mitchell gave an update on the Bathroom Replacement. The Board went over the bathroom layout diagram and EDO Mitchell explained the different elements that the building will have. The new building will have men's and women's bathroom, an outside shower, a family bath room, and a storage area. The bathroom will be insulated and heated so it can be open year around. Pillar Consulting will be sending site plans by the November 10th meeting concerning Island Park.

EDO Mitchell told the Board that there had been a small electrical fire on the transient dock. Some guests noticed the smoke and put the fire out and called the fire department. Corrosion and movement of the conduit's flex joint appear to have caused the wiring to short out. Boyle's Electric replaced the damaged conduit and wiring and three adjacent flex conduits. The total cost to repair was \$4,169. The Ports Insurance company, Wheatland-SDIS, reimbursed the Port \$3,919. with the Port paying for the \$250. deductible.

EDO Mitchell said that American Cruise Lines is making plans to dock at the Port in 2021. This time frame assumes that the Governor will open the waterways for cruise ships to navigate the Columbia river and call on Oregon Ports. The City signed a joint letter of support on cruise ships docking in Arlington as long as the Governor permits cruise ships to dock at Oregon Ports.

EDO Mitchell shared with the Board that Energy Trust of Oregon has an incentive plan to replace older light fixtures at this time. Mike Slater with Slatercom-WCD gave the Port a lighting bid to upgrade all lights inside and outside with LED. The bid to upgrade all lighting is \$4300. Energy Trust's incentive is \$2,870. The Port's total cost for the energy efficient LED fixtures will be \$1,430. This cost includes new area light fixtures for the parking lot and boat ramp. Port staff will install the lights. The consensus of the Board is to go proceed with replacement of office and area light fixtures thru Slatercom-WCD.

7. Administration

7.1 Administrative Assistant Margheim stated that Solutions, Inc has completed the Port's Audit and will be sharing the results at the next Board meeting in November. The completed audit documentation had not arrived in time for this meeting.

Adjourned at 5:51 pm

President Ron Wilson

Vice President Kennedy

RESOLUTION NO. _____

A RESOLUTION OF THE PORT OF ARLINGTON AUTHORIZING THE PORT TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT UNDER ORS CHAPTER 190 CREATING AN ASSOCIATION TO PROMOTE, FOSTER, AND ADVANCE COMMUNITY BASED RENEWABLE ENERGY, TO BE KNOWN AS COMMUNITY RENEWABLE ENERGY ASSOCIATION (CREA)

WHEREAS, the Port of Arlington ("Port") has authority under ORS 777.112 to enter into intergovernmental agreements; and

WHEREAS, the Port wishes to join CREA to promote community based renewable energy within Gilliam County and the State of Oregon;

NOW, THEREFORE, BE IT RESOLVED by the Port of Arlington as follows:

Section 1. Authority. ORS Chapter 190 authorizes units of local government, including counties and port districts, to enter into intergovernmental agreements.

Section 2. Effective Date. The effective date of the Intergovernmental Agreement shall be the date of its execution by the Port of Arlington.

Section 3. Purpose. The primary purpose of the association created by the Intergovernmental Agreement is as follows:

a. To promote, foster and advance, through cooperative action of community based renewable energy industry of the State served by the Association, the economic application and public understanding of community based renewable energy.

b. To provide cooperation and liaison with other persons, organizations and institutions having an interest in community based renewable energy.

c. To cooperate in and contribute towards the enhancement of widespread understanding of the various applications of community renewable energy through public and professional activities.

d. To engage in any lawful activity that will enhance the efficient and economic progress of community based renewable energy industry and inform the public of its scope and character, such as, but not limited to, collecting and disseminating market and trade statistics and other useful information; to carry on and assist in research investigations and experiments; to conduct conferences and produce publications, and to conduct trade promotion activities.

e. To voluntarily extend aid or assistance, financial or otherwise, and to cooperate with such private or governmental bodies, corporations, associations, institutions, societies, agencies or persons as are now or may hereafter be engaged in whole or in part in furtherance of the objectives and purposes herein named.

f. Act as intervenor spokesperson and lobbyist at PUC and legislative hearings and other public forums.

Section 4. Powers. CREA, the association created by the Intergovernmental Agreement, shall have the power:

a. To exercise all powers that may be necessary to enable it to perform and carry out the duties and responsibilities conferred upon its Members or which may hereafter be imposed upon it by law, contract or the Agreement.

b. To accept gifts and bequests, to apply for and use subsidies, grants or appropriations of money and personal or real property from any lawful source, and enter into any and all agreements required in connection therewith, in accordance with the terms of the gift, subsidy, grant, appropriation, agreement or contract related thereto.

c. To accept appointments to act as agents or assignees of others, including the Members, as is necessary to carry out its functions and purposes.

d. To establish, join and cooperate with communities and advisory groups of citizens, private or governmental bodies, corporations, associations, institutions, societies, agencies as are now or may hereafter be engaged in furtherance of community based renewable energy objectives.

Section 5. Apportionment of Expenses and Revenue. The expenses of the Association shall be apportioned among the parties to the agreement equally, as shall the revenue or fees derived from any functions or activities of the Association. The Association shall establish a budget on an annual basis, which budget shall be approved by the Members of the Association. The Association shall generally follow the budget laws for cities and counties in the State of Oregon, as set forth in Oregon law.

ADOPTED by the Port of Arlington this _____ day of _____, 2020.

Ronald D. Wilson, Board Chair

Port Manager/ Economic Development Report November 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.*

Administration

The Port's auditor has released their audit of the Port's books. The report is now available for Board review.

Economic Development

While the Port no longer has funds to support small businesses the Port does provide assistance. One example of the assistance the Port can provide: this past month the Port assisted a local small business with a sizable grant application to a State Agency. Another entrapanuer sought funding guidance. The Port was pleased to be able to assist these businesses.

RV and Marina

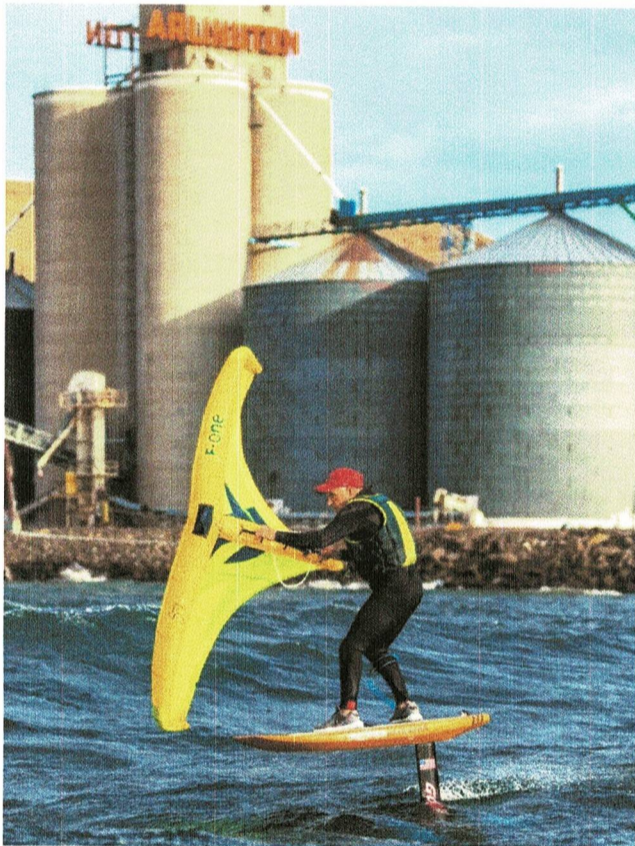


Photo by lwasphotographed.com

Chris Anderson on wing surfing on a hydrofoil - October 2020.

The Port was awarded a \$278,751.06 grant from the Oregon State Marine Board for the Bathroom replacement and Parking lot improvement project contingent upon the Port increasing its' match amount by \$75,000 for a total of \$226,893.26. The new restroom with showers will serve the cruising boaters, RV and marina users, wind surfer/kite boarders, walkers and boat ramp users. Updating the parking area to meet current design standards will improve boater experience. Separating nonmotorized boating use from the launch ramp and designating gravel single car parking will encourage use by kayakers and stand up paddle boarders. Columbia Gorge Wind and Water Association has expressed an interest in support the project but is waiting to see detailed drawings.

Island Park

The Port is working with three client prospects for potential projects on the Port's Island Park and Marina facilities. Two of the prospects toured the sites this month. Two projects will involve infrastructure improvements if they elect to proceed and the other can proceed without new improvements.

Up Coming Dates:

- November 3 – Election Day – last day to vote
- November 5 – Resiliency Team meeting, 10 a.m. virtual
- November 10 – Port's Board Meeting, Port Office bldg. Arlington, 5 p.m.
- November 11 – Veterans Day
- November 19– Oregon Public Ports Association, 10 a.m. – 1 p.m. virtual
- November 26 – Thanksgiving – Offices closed
- November 27 – Native American Heritage Day (and Black Friday)

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

Ordinary Income/Expense	Jul '20 - Jun 21	Budget	% of Budget
Income			
GENERAL FUND RESOURCES			
4000 · Carryover Balance	0.00	1,479,250.00	0.0%
4010 · Taxes-Current	453.75	122,000.00	0.4%
4011 · Taxes-Prior	1,092.88	500.00	218.6%
4020 · Interest - NOW Checking	16.89	0.00	100.0%
4021 · Interest - Best A/C	719.19	0.00	100.0%
4022 · Interest - LGIP A/C	3,479.55	10,000.00	34.8%
4030 · Land Rental	1,000.00	16,000.00	6.3%
4050 · Grain Elevator Lease Pymt	111,659.73	111,659.00	100.0%
4110 · Grants Income			
4111 · OSMB Grant	0.00	353,760.00	0.0%
4113 · Gilliam County Grant	0.00	213,000.00	0.0%
4114 · Unanticipated Grant Funds	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	573,860.00	1.2%
4210 · Marina Revenue	2,810.00	5,000.00	56.2%
4211 · RV Park Revenues			
4211-1 · RV Park Monthly Rent	12,600.00	0.00	100.0%
4211-2 · RV Park Weekly Rent	760.00	0.00	100.0%
4211-3 · RV Park Daily Rent	5,390.00	0.00	100.0%
4211-4 · RV Park Dry Camp	1,661.50	0.00	100.0%
4211 · RV Park Revenues - Other	0.00	40,000.00	0.0%
Total 4211 · RV Park Revenues	20,411.50	40,000.00	51.0%
4213 · Marina Fuel Revenue			
4213-2 · Gasoline Sales	6,464.94	0.00	100.0%
4213-1 · Diesel Sales	1,050.34	0.00	100.0%
4213 · Marina Fuel Revenue - Other	0.00	12,000.00	0.0%
Total 4213 · Marina Fuel Revenue	7,515.28	12,000.00	62.6%
4214 · Marina Power and Water Revenue	280.00	250.00	112.0%
4340 · Willow Creek Rock Sales	19,049.28	40,000.00	47.6%
4350 · Willow Creek Lease Revenue	0.00	0.00	0.0%
4400 · Donations/Gifts	0.00	100.00	0.0%
4500 · Miscellaneous Income	110.00	100.00	110.0%
Total GENERAL FUND RESOURCES	175,598.05	2,410,719.00	7.3%
5000 · ECONOMIC DEVELOP FUND RESOURCES			
5034 · Taxes Collected for the Hanger	433.00	1,275.00	34.0%
5005 · Carryover (cash basis)	0.00	248,600.00	0.0%
5031 · Building Lease 11-002	22,800.00	93,936.00	24.3%
5032 · Building Lease 11-004	5,000.00	15,000.00	33.3%
5033 · Flex Bldg Lease	0.00	1,000.00	0.0%
5113 · Grants - Gilliam County	20,000.00	100,000.00	20.0%
5114 · Unanticipated Grant Funds	0.00	1,000.00	0.0%
5116 · Grants - Other	8,394.00	7,800.00	107.6%
5130 · SIP Funds	0.00	25,000.00	0.0%
5600 · Transfer from General Fund	0.00	0.00	0.0%
Total 5000 · ECONOMIC DEVELOP FUND RESOUR...	56,627.00	493,611.00	11.5%
RESERVE FUND RESOURCES			
9000 · Reserve Fund Beginning Balance	0.00	65,310.94	0.0%
9001 · Transfer from General Fund	0.00	11,650.00	0.0%
9002 · Interest Earned Reserve Fund	206.10	400.00	51.5%
Total RESERVE FUND RESOURCES	206.10	77,360.94	0.3%
Total Income	232,431.15	2,981,690.94	7.8%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
 YTD

	Jul '20 - Jun 21	Budget	% of Budget
Expense			
6560 · Payroll Expenses	0.00	0.00	0.0%
GENERAL FUND EXPENSES			
ADMINISTRATION EXPENSES			
6000 · Personal Services - AD			
6008 · Port Manager	7,700.63	24,700.00	31.2%
6009 · Administrative Assistant	12,292.56	37,200.00	33.0%
6011 · Payroll Taxes - Staff	1,353.68	6,200.00	21.8%
6012 · Training	0.00	500.00	0.0%
6013 · Workmens Compensation	175.00	250.00	70.0%
6015 · Employee Benefits Insurance	8,767.04	32,250.00	27.2%
6016 · Employee Benefits Retirement	2,399.19	9,100.00	26.4%
Total 6000 · Personal Services - AD	32,688.10	110,200.00	29.7%
6100 · Materials and Services - AD			
6110 · Internet Service	235.10		
6111 · Utilities	176.00	3,700.00	4.8%
6112 · Office Supplies and Equipment	1,163.10	3,500.00	33.2%
6113 · Legal Fees	1,362.50	12,000.00	11.4%
6114 · Insurance, Treasurer Bond	160.00	500.00	32.0%
6115 · Dues, Subscriptions, Fees			
6115-1 · Credit Card Fees	1,117.99	3,800.00	29.4%
6115 · Dues, Subscriptions, Fees - Other	2,854.42	7,000.00	40.8%
Total 6115 · Dues, Subscriptions, Fees	3,972.41	10,800.00	36.8%
6116 · Audit, Budget, Legal Notices	3,000.00	10,000.00	30.0%
6117 · Telephone and Internet Srv.	442.18	3,000.00	14.7%
6118 · Advertising - AD	560.25	250.00	224.1%
6119 · Commissioner Fees/Expenses	134.40	3,000.00	4.5%
6120 · Medi/SS for Commissioners	0.00	300.00	0.0%
6121 · Donations	150.00	1,000.00	15.0%
6122 · Meetings and Elections	0.00	2,000.00	0.0%
6123 · Miscellaneous - AD	374.84	200.00	187.4%
6124 · Consultant Services	0.00	2,000.00	0.0%
6126 · Contingency	0.00	156,759.00	0.0%
6127 · Commissioner Conference & Trave	172.95	3,000.00	5.8%
6128 · Staff Travel/Food/Lodging	0.00	500.00	0.0%
6129 · Postage	81.40	1,000.00	8.1%
6130 · Bad Debt Write Off	0.00	100.00	0.0%
6100 · Materials and Services - AD - Other	313.46		
Total 6100 · Materials and Services - AD	12,298.59	213,609.00	5.8%
6170 · Transfers Out of General Fund	0.00	11,650.00	0.0%
Total ADMINISTRATION EXPENSES	44,986.69	335,459.00	13.4%
ECONOMIC DEVELOPMENT	0.00	0.00	0.0%
ISLAND PARK			
6600 · Personal Services			
6610 · Maintenance Person	7,081.18	13,500.00	52.5%
6611 · Payroll Taxes	554.58	850.00	65.2%
6612 · Worker's Comp Insurance	19.00	500.00	3.8%
Total 6600 · Personal Services	7,654.76	14,850.00	51.5%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

	Jul '20 - Jun 21	Budget	% of Budget
6620 · Materials & Services			
6621 · Water Fees	0.00	1,200.00	0.0%
6622 · Sanitation	656.06	1,000.00	65.6%
6623 · Comfort Station Supplies	1,063.38	1,800.00	59.1%
6624 · Park Electricity	436.86	1,500.00	29.1%
6625 · Pest Control / Chem & Fert.	49.38	200.00	24.7%
6626 · Insurance	0.00	2,000.00	0.0%
6627 · Park Maintenance & Supplies	38.22	2,800.00	1.4%
6628 · Miscellaneous	0.00	100.00	0.0%
Total 6620 · Materials & Services	2,243.90	10,600.00	21.2%
6630 · Capital Outlay			
6636 · Marine Board Grant Match	0.00	142,350.00	0.0%
6635 · Grant Match Isl.Erosion Repair	0.00	76,000.00	0.0%
6634 · Grant Island Erosion Repair	0.00	353,760.00	0.0%
6631 · Park Improvements	0.00	200,000.00	0.0%
6632 · Engineering & Surveying	0.00	20,000.00	0.0%
6633 · Park Equipment	0.00	213,000.00	0.0%
Total 6630 · Capital Outlay	0.00	1,005,110.00	0.0%
Total ISLAND PARK	9,898.66	1,030,560.00	1.0%
MARINA			
6700 · Personal Services			
6710 · Maintenance Person	393.29	3,900.00	10.1%
6711 · Payroll Taxes	31.26	350.00	8.9%
6712 · Worker's Comp Insurance	35.00	60.00	58.3%
Total 6700 · Personal Services	459.55	4,310.00	10.7%
6720 · Materials & Services			
6721 · Marina Electricity	641.32	4,500.00	14.3%
6722 · OMB Repairs - 1/2 MAPS	0.00	2,000.00	0.0%
6723 · Insurance	0.00	2,600.00	0.0%
6724 · Marina Maint. & Supplies	596.17	5,000.00	11.9%
6725 · Miscellaneous	0.00	500.00	0.0%
6726 · Contractural Services	0.00	0.00	0.0%
6727 · Marina Fuel			
6727-1 · Marina Gas	4,369.72	0.00	100.0%
6727 · Marina Fuel - Other	1,858.79	16,000.00	11.6%
Total 6727 · Marina Fuel	6,228.51	16,000.00	38.9%
Total 6720 · Materials & Services	7,466.00	30,600.00	24.4%
6730 · Captial Outlay			
6733 · Marina Equipment	250.00	29,000.00	0.9%
Total 6730 · Captial Outlay	250.00	29,000.00	0.9%
Total MARINA	8,175.55	63,910.00	12.8%
RV PARK EXPENSES			
6300 · Personal Services - RV			
6310 · Maintenance Person - RV	393.29	3,300.00	11.9%
6311 · Payroll Taxes, Maintenance - RV	31.26	500.00	6.3%
6312 · Workmens Compensation - RV	159.00	240.00	66.3%
Total 6300 · Personal Services - RV	583.55	4,040.00	14.4%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
YTD

	Jul '20 - Jun 21	Budget	% of Budget
6320 · Materials & Services - RV			
6321 · Water Fees - RV	1,047.20	4,000.00	26.2%
6322 · Sanitation - RV	222.00	2,000.00	11.1%
6323 · Electricity - RV Park	1,902.20	9,000.00	21.1%
6324 · WIFI - RV	384.44	1,000.00	38.4%
6325 · Advertising - RV	0.00	1,000.00	0.0%
6326 · Maintenance & Supplies - RV	456.58	3,000.00	15.2%
6327 · Insurance - RV	0.00	1,800.00	0.0%
6328 · Misc. - RV	0.00	250.00	0.0%
6329 · Sewer	1,420.77	4,000.00	35.5%
6320 · Materials & Services - RV - Other	75.57		
Total 6320 · Materials & Services - RV	5,508.76	26,050.00	21.1%
6340 · Capital Outlay - RV			
6341 · RV Park Const Improv	0.00	60,000.00	0.0%
6343 · Grant Match	0.00	8,000.00	0.0%
6344 · RV Park Equipment	0.00	80,000.00	0.0%
Total 6340 · Capital Outlay - RV	0.00	148,000.00	0.0%
Total RV PARK EXPENSES	6,092.31	178,090.00	3.4%
WILLOW CREEK QUARRY			
6520 · Materials & Services - WQ			
6523 · Miscellaneous - WQ	2,063.00	2,000.00	103.2%
6524 · Travel	0.00	100.00	0.0%
Total 6520 · Materials & Services - WQ	2,063.00	2,100.00	98.2%
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	2,063.00	800,000.00	0.3%
Total GENERAL FUND EXPENSES	71,216.21	2,408,019.00	3.0%
8400 · ECON.DEVELOP.FUND EXPENSES			
PERSONNEL SERVICES			
8410 · Officer	23,101.87	70,760.00	32.6%
8410-1 · Admin. Asst. 1/3	6,332.53	19,400.00	32.6%
8410-2 · Lab Technician	0.00	0.00	0.0%
8411 · Payroll Taxes	2,266.78	9,800.00	23.1%
8412 · Worker's Comp Ins.	151.32	300.00	50.4%
8413 · Employee Benefits - Insurance	10,501.20	31,100.00	33.8%
8414 · Employee Benefits - Retirement	3,532.10	10,500.00	33.6%
Total PERSONNEL SERVICES	45,885.80	141,860.00	32.3%
MATERIALS AND SERVICES			
8421 · Travel/Food/Lodging	445.10	6,000.00	7.4%
8422 · Training/Seminars/Conventions	0.00	3,000.00	0.0%
8423 · Legal Fees	1,050.00	15,000.00	7.0%
8424 · Office Supplies & Equipment	0.00	2,000.00	0.0%
8424-3 · Consultant	0.00	4,000.00	0.0%
8425 · Utilities	2,106.27	2,800.00	75.2%
8426 · Advertising & Marketing	8,080.00	80,000.00	10.1%
8426-1 · Dues & Subscriptions	6.00	500.00	1.2%
8426-2 · A Town Throw Down	0.00	2,000.00	0.0%
8427 · Telephone & Internet Service	653.91	2,500.00	26.2%
8428 · Website Develop. & Maint.	0.00	500.00	0.0%
8429 · Building Insurance	0.00	9,000.00	0.0%
8430 · City of Arlington Insitu Lease	7,200.00	21,600.00	33.3%
8430-2 · Grant Match	0.00	1,000.00	0.0%
8430-3 · Business Start Up Program	224.84	40,000.00	0.6%

PORT OF ARLINGTON
YTD Income & Expense vs. Budget
 YTD

	Jul '20 - Jun 21	Budget	% of Budget
8430-4 · Property Taxes	0.00	1,275.00	0.0%
8439 · Contingency	0.00	26,429.00	0.0%
Total MATERIALS AND SERVICES	19,766.12	217,604.00	9.1%
CAPITAL OUTLAY			
8431 · Land Improvements/Development	1,661.31	17,000.00	9.8%
8432 · Engineering & Surveying	0.00	45,000.00	0.0%
8435 · Building Construction	26.97	60,000.00	0.0%
Total CAPITAL OUTLAY	1,688.28	122,000.00	1.4%
DEBT SERVICE			
8441 · Loan - Principal	2,388.95	9,630.00	24.8%
8442 · Loan - Interest	647.05	2,517.00	25.7%
Total DEBT SERVICE	3,036.00	12,147.00	25.0%
Total 8400 · ECON.DEVELOP.FUND EXPENSES	70,376.20	493,611.00	14.3%
RESERVE FUND EXPENSES			
9500 · Repair, Maint.,Grant Match	0.00	76,759.00	0.0%
Total RESERVE FUND EXPENSES	0.00	76,759.00	0.0%
Total Expense	141,592.41	2,978,389.00	4.8%
Net Ordinary Income	90,838.74	3,301.94	2,751.1%
Net Income	90,838.74	3,301.94	2,751.1%

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	\$ 3.99	27	258	\$ 1,049.13	\$ 2.69	0	0	\$ -
April-20	\$ 3.99	32	259	\$ 1,032.66	\$ 2.69	0	0	\$ -
May-20	\$ 3.99	33	234	\$ 836.72	\$ 2.69	1	10	\$ 27.10
June-20	\$ 3.49	49	399	\$ 1,293.61	\$ 2.69	0	0	\$ -
July-20	\$ 3.49	50	388	\$ 1,144.76	\$ 2.69	2	83	\$ 223.99
August-20	\$ 3.49	67	805	\$ 2,622.41	\$ 2.69	3	89	\$ 240.06
September-20	\$ 3.49	52	495	\$ 1,631.00	\$ 2.69	0	0	\$ -
October-20	\$ 3.49	40	247	\$ 838.95	\$ 2.69	8	217	\$ 586.29
November-20					\$ 2.69	0		
December-20					\$ 2.69	0		
YTD Totals		363	3,211	\$ 10,945.47		15	405	\$ 1,094.41

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 through November 2, 2020

	Aug 20	Aug 19	\$ Change	% Change	Sep 20	Sep 19	\$ Change	% Change	Oct 20	Oct 19	\$ Change	% Change
Ordinary Income/Expense												
Income												
4210 - Marina Revenue	90.00	1,562.00	-1,472.00	-94.24%	670.00	370.00	300.00	81.08%	1,230.00	1,316.00	-86.00	-6.54%
4211 - RV Park Revenues												
4211-1 - RV Park Monthly Rent	2,100.00	1,500.00	600.00	40.0%	3,675.00	2,457.00	1,218.00	49.57%	3,150.00	2,575.00	575.00	22.33%
4211-2 - RV Park Weekly Rent	380.00	125.00	255.00	204.0%	0.00	0.00	0.00	0.0%	380.00	125.00	255.00	204.0%
4211-3 - RV Park Daily Rent	1,595.00	1,179.00	416.00	35.28%	1,910.00	1,350.00	560.00	41.48%	595.00	750.00	-155.00	-20.67%
4211-4 - RV Park Dry Camp	229.00	249.00	-20.00	-8.03%	660.00	264.00	396.00	150.0%	190.00	64.00	126.00	196.88%
4211-5 - Monthly TV	0.00	0.00	0.00	0.0%	0.00	20.00	-20.00	-100.0%	0.00	40.00	-40.00	-100.0%
Total 4211 - RV Park Revenues	4,304.00	3,053.00	1,251.00	40.98%	6,245.00	4,091.00	2,154.00	52.65%	4,315.00	3,554.00	761.00	21.41%
4213 - Marina Fuel Revenue												
4213-2 - Gasoline Sales	2,622.41	2,443.36	179.05	7.33%	1,631.32	1,895.46	-264.14	-13.94%	838.95	1,557.39	-718.44	-46.13%
4213-1 - Diesel Sales	240.06	290.91	-50.85	-17.48%	0.00	123.11	-123.11	-100.0%	586.29	472.91	113.38	23.98%
4213 - Marina Fuel Revenue - Other	0.00	13.54	-13.54	-100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 4213 - Marina Fuel Revenue	2,862.47	2,747.81	114.66	4.17%	1,631.32	2,018.57	-387.25	-19.18%	1,425.24	2,030.30	-605.06	-29.8%
4214 - Marina Power and Water Revenue	70.00	110.00	-40.00	-36.36%	0.00	140.00	-140.00	-100.0%	150.00	60.00	90.00	150.0%
4340 - Willow Creek Rock Sales	0.00	2,574.77	-2,574.77	-100.0%	0.00	862.04	-862.04	-100.0%	0.00	48,625.88	-48,625.88	-100.0%

**PORT OF ARLINGTON
Deposit Detail
October 2020**

Type	Num	Date	Name	Account	Amount
Deposit		10/01/2020	Heartland Payme...	1001 - Bank of E...	134.49
			Heartland Payme...	6115-1 - Credit C...	-136.86
					2.37
TOTAL					-134.49
Deposit		10/01/2020		1001 - Bank of E...	2,982.71
			Cash Sales	4210 - Marina Re...	-750.00
			Cash Sales	4211-1 - RV Park...	-525.00
			Cash Sales	4211-4 - RV Park...	-10.00
			Cash Sales	4211-4 - RV Park...	-10.00
			Cash Sales	4211-4 - RV Park...	-10.00
			SDIS	6013 - Workmen...	-25.00
			SDIS	6612 - Worker's ...	-81.00
			SDIS	6712 - Worker's ...	-25.00
			SDIS	6312 - Worker's ...	-81.00
			SDIS	8412 - Worker's ...	-100.71
			Arlington Towing	5034 - Taxes Coll...	-9.00
			Arlington Towing	1499 - Undeposit...	-1,356.00
Payment	229	10/01/2020			-2,982.71
TOTAL					
Deposit		10/06/2020		1001 - Bank of E...	135.25
			Heartland Payme...	4213-2 - Gasoline...	-129.81
			Heartland Payme...	6115 - Dues, Sub...	4.28
			Heartland Payme...	4211-4 - RV Park...	-10.00
			Heartland Payme...	6115-1 - Credit C...	0.28
TOTAL					-135.25
Deposit		10/08/2020		1001 - Bank of E...	145.07
			Heartland Payme...	4213-2 - Gasoline...	-148.84
			Heartland Payme...	6115-1 - Credit C...	3.77
TOTAL					-145.07

\$20462.74

PORT OF ARLINGTON
Deposit Detail
October 2020

Type	Num	Date	Name	Account	Amount
Deposit		10/08/2020		1001 · Bank of E...	1,459.64
			Cash Sales	4213-2 · Gasoline...	-34.64
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-3 · RV Park...	-35.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-1 · RV Park...	-525.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-3 · RV Park...	-35.00
			Cash Sales	4211-4 · RV Park...	-20.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-3 · RV Park...	-35.00
			Cash Sales	4211-3 · RV Park...	-140.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-1 · RV Park...	-525.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4214 · Marina Po...	-30.00
TOTAL					-1,459.64
Deposit		10/12/2020		1001 · Bank of E...	153.76
			Heartland Payme...	4213-2 · Gasoline...	-157.08
			Heartland Payme...	6115-1 · Credit C...	3.32
TOTAL					-153.76
Deposit		10/14/2020		1001 · Bank of E...	626.78
			Heartland Payme...	4213-2 · Gasoline...	-53.79
			Heartland Payme...	6115-1 · Credit C...	1.45
			Heartland Payme...	4213-1 · Diesel S...	-586.29
			Heartland Payme...	6115-1 · Credit C...	11.85
TOTAL					-626.78

PORT OF ARLINGTON
Deposit Detail
October 2020

Type	Num	Date	Name	Account	Amount
Deposit		10/15/2020	Cash Sales	1001 - Bank of E...	1,375.00
			Cash Sales	4211-3 - RV Park...	-35.00
			Cash Sales	4214 - Marina Po...	-60.00
			Cash Sales	4211-1 - RV Park...	-525.00
			Cash Sales	4214 - Marina Po...	-30.00
			Cash Sales	4211-4 - RV Park...	-10.00
			Cash Sales	4211-4 - RV Park...	-10.00
			Cash Sales	4211-3 - RV Park...	-35.00
			Cash Sales	4211-3 - RV Park...	-35.00
			Cash Sales	4211-1 - RV Park...	-525.00
			Cash Sales	4211-3 - RV Park...	-35.00
			Cash Sales	4211-4 - RV Park...	-10.00
			Cash Sales	4211-3 - RV Park...	-35.00
			The City of Arling...	1499 - Undeposit...	-30.00
Payment	14275	10/15/2020			-1,375.00
TOTAL					
Deposit		10/16/2020	Heartland Payme...	1001 - Bank of E...	47.88
			Heartland Payme...	4213-2 - Gasoline...	-49.14
			Heartland Payme...	6115-1 - Credit C...	1.26
TOTAL					-47.88
Deposit		10/20/2020	Heartland Payme...	1001 - Bank of E...	1,071.99
			Heartland Payme...	4213-2 - Gasoline...	-52.79
			Heartland Payme...	6115-1 - Credit C...	1.04
			Heartland Payme...	4210 - Marina Re...	-360.00
			Heartland Payme...	6115-1 - Credit C...	6.54
			Heartland Payme...	4211-1 - RV Park...	-525.00
			Heartland Payme...	4211-2 - RV Park...	-155.00
			Heartland Payme...	6115 - Dues, Sub...	13.22
TOTAL					-1,071.99
Deposit		10/22/2020	Heartland Payme...	1001 - Bank of E...	239.47
			Heartland Payme...	4213-2 - Gasoline...	-15.61
			Heartland Payme...	6115-1 - Credit C...	0.51
			Heartland Payme...	4211-2 - RV Park...	-225.00
			Heartland Payme...	6115-1 - Credit C...	0.63
TOTAL					-239.47

PORT OF ARLINGTON
Deposit Detail
October 2020

Type	Num	Date	Name	Account	Amount
Deposit		10/23/2020	SDIS	1001 · Bank of E... 6733 · Marina Eq...	3,919.00 -3,919.00
TOTAL					-3,919.00
Deposit		10/23/2020	Cash Sales	1001 · Bank of E...	8,549.00
			Cash Sales	4214 · Marina Po...	-30.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-4 · RV Park...	-10.00
			Cash Sales	4211-3 · RV Park...	-35.00
			Cash Sales	4211-3 · RV Park...	-35.00
			Cash Sales	4211-3 · RV Park...	-35.00
			Cash Sales	4211-3 · RV Park...	-35.00
Payment	2284	10/23/2020	Arlington Commu...	1499 · Undeposit...	-8,394.00
TOTAL					-8,549.00
Deposit		10/27/2020	Gilliam County Tr...	1001 · Bank of E...	1,718.13
			Cash Sales	4011 · Taxes-Prior	-163.13
			Cash Sales	4210 · Marina Re...	-60.00
			Cash Sales	4210 · Marina Re...	-60.00
			Cash Sales	4211-3 · RV Park...	-35.00
			Cash Sales	4211-3 · RV Park...	-35.00
Payment	237	10/27/2020	Arlington Towing	1499 · Undeposit...	-1,365.00
TOTAL					-1,718.13
Deposit		10/29/2020	Heartland Payme...	1001 · Bank of E...	58.33
			Heartland Payme...	4213-2 · Gasoline...	-60.39
			Heartland Payme...	6115-1 · Credit C...	2.06
TOTAL					-58.33

PORT OF ARLINGTON
Deposit Detail
October 2020

Type	Num	Date	Name	Account	Amount
Paycheck	DD1...	10/30/2020	Margheim, Kelly L	1001 · Bank of E...	0.00
				6560 · Payroll Ex...	4,542.56
				6560 · Payroll Ex...	58.07
				6560 · Payroll Ex...	2,292.07
				2100 · Payroll Lia...	-2,292.07
				6560 · Payroll Ex...	116.46
				2100 · Payroll Lia...	-116.46
				6560 · Payroll Ex...	552.08
				2100 · Payroll Lia...	-552.08
				6560 · Payroll Ex...	4.26
				2100 · Payroll Lia...	-4.26
				2100 · Payroll Lia...	-4.60
				2100 · Payroll Lia...	-314.00
				6560 · Payroll Ex...	285.24
				2100 · Payroll Lia...	-285.24
				2100 · Payroll Lia...	-285.24
				6560 · Payroll Ex...	66.71
				2100 · Payroll Lia...	-66.71
				2100 · Payroll Lia...	-66.71
				2100 · Payroll Lia...	-264.00
				2111 · Direct Dep...	-3,299.47
				2111 · Direct Dep...	-366.61
TOTAL					0.00
Paycheck	DD1...	10/30/2020	Mitchell, Peter D	1001 · Bank of E...	0.00
				6560 · Payroll Ex...	7,700.62
				6560 · Payroll Ex...	924.07
				2100 · Payroll Lia...	-924.07
				6560 · Payroll Ex...	2,292.07
				2100 · Payroll Lia...	-2,292.07
				6560 · Payroll Ex...	116.46
				2100 · Payroll Lia...	-116.46
				6560 · Payroll Ex...	4.22
				2100 · Payroll Lia...	-4.22
				2100 · Payroll Lia...	-7.70
				2100 · Payroll Lia...	-643.00
				6560 · Payroll Ex...	477.44
				2100 · Payroll Lia...	-477.44
				2100 · Payroll Lia...	-477.44
				6560 · Payroll Ex...	111.66
				2100 · Payroll Lia...	-111.66
				2100 · Payroll Lia...	-111.66

PORT OF ARLINGTON
Deposit Detail
October 2020

Type	Num	Date	Name	Account	Amount
				2100 · Payroll Lia...	-495.00
				2111 · Direct Dep...	-5,965.82
TOTAL					0.00

PORT OF ARLINGTON
Check Detail
October 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Liability Check		10/29/2020	QuickBooks Pay...		1001 · Bank of E...	-9,631.90	-9,631.90
			QuickBooks Payr...	2111 · Direct Dep...		-9,631.90	9,631.90
TOTAL						-9,631.90	9,631.90
Check		10/29/2020	QuickBooks Pay...		1001 · Bank of E...	-1.75	-1.75
					6560 · Payroll Ex...	-1.75	1.75
TOTAL						-1.75	1.75
Check		10/30/2020	Peter Mitchell		1001 · Bank of E...	-132.76	-132.76
					8421 · Travel/Foo...	-17.76	17.76
					8427 · Telephone...	-115.00	115.00
TOTAL						-132.76	132.76
Check		10/12/2020	Pacific Power		1001 · Bank of E...	-785.09	-785.09
					6100 · Materials ...	-69.00	69.00
					6323 · Electricity ...	-395.05	395.05
					6721 · Marina Ele...	-70.64	70.64
					6721 · Marina Ele...	-37.00	37.00
					6624 · Park Elect...	-89.80	89.80
					8425 · Utilities	-123.60	123.60
TOTAL						-785.09	785.09
Liability Check	EFT	10/28/2020	Oregon Departm...		1001 · Bank of E...	-852.00	-852.00
					2100 · Payroll Lia...	-852.00	852.00
TOTAL						-852.00	852.00

\$ 35,144.51

PORT OF ARLINGTON
Check Detail
October 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Liability Check	EFT	10/28/2020	United States Tr...		1001 · Bank of E...	-3,138.42	
					2100 · Payroll Lia...	-1,009.00	1,009.00
					2100 · Payroll Lia...	-862.90	862.90
					2100 · Payroll Lia...	-862.90	862.90
					2100 · Payroll Lia...	-201.81	201.81
					2100 · Payroll Lia...	-201.81	201.81
TOTAL						-3,138.42	3,138.42
Paycheck	DD1...	10/30/2020	Marqheim, Kelly L		1001 · Bank of E...	0.00	
					6560 · Payroll Ex...	-4,542.56	4,542.56
					6560 · Payroll Ex...	-58.07	58.07
					6560 · Payroll Ex...	-2,292.07	2,292.07
					2100 · Payroll Lia...	-2,292.07	-2,292.07
					6560 · Payroll Ex...	-116.46	116.46
					2100 · Payroll Lia...	-116.46	-116.46
					6560 · Payroll Ex...	-552.08	552.08
					2100 · Payroll Lia...	-552.08	-552.08
					6560 · Payroll Ex...	-4.26	4.26
					2100 · Payroll Lia...	-4.26	-4.26
					2100 · Payroll Lia...	4.60	-4.60
					2100 · Payroll Lia...	314.00	-314.00
					6560 · Payroll Ex...	-285.24	285.24
					2100 · Payroll Lia...	-285.24	-285.24
					2100 · Payroll Lia...	285.24	-285.24
					2100 · Payroll Lia...	-285.24	-285.24
					6560 · Payroll Ex...	-66.71	66.71
					2100 · Payroll Lia...	-66.71	-66.71
					2100 · Payroll Lia...	66.71	-66.71
					2100 · Payroll Lia...	264.00	-264.00
					2111 · Direct Dep...	3,299.47	-3,299.47
					2111 · Direct Dep...	366.61	-366.61
TOTAL						0.00	0.00
Paycheck	DD1...	10/30/2020	Mitchell, Peter D		1001 · Bank of E...	0.00	
					6560 · Payroll Ex...	-7,700.62	7,700.62
					6560 · Payroll Ex...	-924.07	924.07
					2100 · Payroll Lia...	924.07	-924.07
					6560 · Payroll Ex...	-2,292.07	2,292.07
					2100 · Payroll Lia...	-2,292.07	-2,292.07
					6560 · Payroll Ex...	-116.46	116.46
					2100 · Payroll Lia...	-116.46	-116.46
					6560 · Payroll Ex...	-4.22	4.22

PORT OF ARLINGTON
Check Detail
October 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						0.00	0.00
Check	9450	10/12/2020	City of Arlington		1001 · Bank of E...	-1,103.56	-1,103.56
				6111 · Utilities		-44.00	44.00
				8425 · Utilities		-261.00	261.00
				6622 · Sanitation		-126.56	126.56
				6321 · Water Fee...		-270.00	270.00
				6329 · Sewer		-350.00	350.00
				6322 · Sanitation ...		-52.00	52.00
TOTAL						-1,103.56	1,103.56
Check	9451	10/12/2020	Bank of Eastern ...		1001 · Bank of E...	-1,632.68	-1,632.68
				6112 · Office Sup...		-376.61	376.61
				6115 · Dues, Sub...		-1,057.98	1,057.98
				6129 · Postage		-60.40	60.40
				6329 · Sewer		-137.69	137.69
TOTAL						-1,632.68	1,632.68
Check	9452	10/12/2020	Meadow Outdoo...		1001 · Bank of E...	-1,399.00	-1,399.00
				8426 · Advertisin...		-1,399.00	1,399.00
TOTAL						-1,399.00	1,399.00
Check	9453	10/12/2020	Vankoten & Cle...		1001 · Bank of E...	-192.50	-192.50
				8423 · Legal Fees		-192.50	192.50
TOTAL						-192.50	192.50

PORT OF ARLINGTON
Check Detail
October 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	9454	10/12/2020	Inland Chemical...		1001 · Bank of E...	-49.38	-49.38
					6625 · Pest Contr...	-49.38	49.38
TOTAL						-49.38	49.38
Check	9455	10/12/2020	Arlington Hardw...		1001 · Bank of E...	-168.12	-168.12
					6623 · Comfort St...	-92.55	92.55
					6320 · Materials ...	-75.57	75.57
TOTAL						-168.12	168.12
Check	9456	10/12/2020	Arlington T.V. C...		1001 · Bank of E...	-120.00	-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
Check	9457	10/13/2020	Boyles Electric I...		1001 · Bank of E...	-4,169.00	-4,169.00
					6733 · Marina Eq...	-4,169.00	4,169.00
TOTAL						-4,169.00	4,169.00
Paycheck	9458	10/30/2020	Metzker, James L		1001 · Bank of E...	-1,287.87	-1,287.87
					6560 · Payroll Ex...	-1,553.24	1,553.24
					6560 · Payroll Ex...	-2.64	2.64
					2100 · Payroll Lia...	-2.64	-2.64
					2100 · Payroll Lia...	1.55	-1.55
					2100 · Payroll Lia...	52.00	-52.00
					6560 · Payroll Ex...	-96.30	96.30
					2100 · Payroll Lia...	96.30	-96.30
					2100 · Payroll Lia...	96.30	-96.30
					6560 · Payroll Ex...	-22.52	22.52
					2100 · Payroll Lia...	22.52	-22.52
					2100 · Payroll Lia...	22.52	-22.52
					2100 · Payroll Lia...	93.00	-93.00
TOTAL						-1,287.87	1,287.87

PORT OF ARLINGTON
Check Detail
October 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Paycheck	9459	10/30/2020	Winters, Russell S		1001 - Bank of E...	-58.38	-58.38
					6560 - Payroll Ex...	-63.28	63.28
					6560 - Payroll Ex...	-0.10	0.10
					2100 - Payroll Lia...	0.10	-0.10
					2100 - Payroll Lia...	0.06	-0.06
					6560 - Payroll Ex...	-3.92	3.92
					2100 - Payroll Lia...	3.92	-3.92
					2100 - Payroll Lia...	3.92	-3.92
					6560 - Payroll Ex...	-0.92	0.92
					2100 - Payroll Lia...	0.92	-0.92
					2100 - Payroll Lia...	0.92	-0.92
TOTAL						-58.38	58.38
Liability Check	9460	10/28/2020	Fidelity Brokera...		1001 - Bank of E...	-1,476.15	-1,476.15
					2100 - Payroll Lia...	-1,476.15	1,476.15
TOTAL						-1,476.15	1,476.15
Check	9461	10/28/2020	Pacific Power		1001 - Bank of E...	-106.21	-106.21
					8425 - Utilities	-106.21	106.21
TOTAL						-106.21	106.21
Check	9462	10/28/2020	Gorge Networks		1001 - Bank of E...	-201.49	-201.49
					8427 - Telephone...	-50.37	50.37
					6324 - WIFI - RV	-50.37	50.37
					6117 - Telephone...	-50.37	50.37
					6117 - Telephone...	-50.38	50.38
TOTAL						-201.49	201.49
Check	9463	10/28/2020	Loop Net		1001 - Bank of E...	-69.00	-69.00
					8426 - Advertisin...	-69.00	69.00
TOTAL						-69.00	69.00

PORT OF ARLINGTON
Check Detail
October 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	9464	10/28/2020	The City of Arlin...		1001 - Bank of E...	-1,800.00	-1,800.00
					8430 - City of Arli...	-1,800.00	1,800.00
TOTAL						-1,800.00	1,800.00
Check	9465	10/28/2020	Bishop Sanitatio...		1001 - Bank of E...	-437.50	-437.50
					6622 - Sanitation	-437.50	437.50
TOTAL						-437.50	437.50
Check	9466	10/28/2020	SDAO		1001 - Bank of E...	-1,185.02	-1,185.02
					6115 - Dues, Sub...	-1,185.02	1,185.02
TOTAL						-1,185.02	1,185.02
Check	9467	10/28/2020	SDAO		1001 - Bank of E...	-4,817.06	-4,817.06
					2100 - Payroll Lia...	-4,817.06	4,817.06
TOTAL						-4,817.06	4,817.06
Check	9468	10/28/2020	Government Eth...		1001 - Bank of E...	-329.32	-329.32
					6115 - Dues, Sub...	-329.32	329.32
TOTAL						-329.32	329.32
Check	9469	10/28/2020	James Metzker		1001 - Bank of E...	-106.56	-106.56
					8421 - Travel/Foo...	-106.56	106.56
TOTAL						-106.56	106.56



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

Robert M. Armstrong, CPA

October 13, 2020

To the Board of Commissioners
Port of Arlington
Arlington, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Port of Arlington (the Port) for the year ended June 30, 2020, and have issued our report thereon dated October 13, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated January 31, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Port solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

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

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

Certain safeguards have been applied to eliminate or reduce to an acceptable level the threat to independence related to preparing your annual financial statements. These safeguards include:

- Determining or changing journal entries, account codes or classifications for transactions or other accounting records for the entity without obtaining management's approval;
- Authorizing or approving the entity's transactions;
- Preparing or making changes to source documents without management approval.
- Assigning preparation of financial statements to firm member not on the audit team.

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the organization are described in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2019-2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no significant estimates included in the 2019-2020 financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of

management as a result of our audit procedures. The attached journal entries that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreement with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain representations from management that are included in the management representation letter dated September 29, 2020.

Other Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Port's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the board of commissioners and management of the Port and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



For Solutions, CPAs PC
John Day, Oregon

The following information is provided for your information. The enclosed documents are for your review and are not intended to constitute an offer of any financial product or service.

Important Information

The purpose of this information is to provide you with the necessary information to make an informed decision. Please read this information carefully and discuss it with your financial advisor. This information is not intended to be a substitute for professional advice.

Investment Objectives

The investment objectives of this investment are to provide you with a long-term capital appreciation and income. The investment is subject to market risk and may experience fluctuations in value.

Key Information

We have provided this information to help you understand the risks and benefits of this investment. Please read the prospectus for more information. This information is not intended to be a substitute for professional advice.

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The information provided on this page is for informational purposes only and should not be used as a basis for investment decisions. Please consult your financial advisor for more information.

Page 1 of 1

Investment Advisor

1234 Main Street
City, State, ZIP

Client: **Port of Arlington**
 Engagement: **2020 Port of Arlington**
 Period Ending: **6/30/2020**
 Trial Balance: **4005 - Trial Balance**
 Workpaper: **4010 - Adjusting Journal Entry Report**

9/29/2020
 1:42 PM

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 3				
Balance funds through LGIP				
2-1003	LGIP Investment A/C		351,487.12	
1-1003	LGIP Investment A/C			351,487.12
Total			<u>351,487.12</u>	<u>351,487.12</u>
Adjusting Journal Entry JE # 4				
Correct FY2019 audit entry #15 posted to wrong account				
1-3110	Retained Earnings		5,571.64	
1-1003	LGIP Investment A/C			5,571.64
Total			<u>5,571.64</u>	<u>5,571.64</u>
Adjusting Journal Entry JE # 6				
		5105		
To reverse interest duplicated on LGIP for September				
1-4022	Interest - LGIP A/C		2,673.73	
1-1003	LGIP Investment A/C			2,673.73
Total			<u>2,673.73</u>	<u>2,673.73</u>
Adjusting Journal Entry JE # 7				
		5105a		
To record Hartlan Payment cleared in June, posted with July 2020 date in QB				
1-6115-1	Credit Card Fees		208.84	
1-1001	Bank of E/O - Checking			208.84
Total			<u>208.84</u>	<u>208.84</u>
Adjusting Journal Entry JE # 8				
		9815		
To adjust pre-paid insurance for July-Dec coverage				
1-1003	LGIP Investment A/C		2,648.90	
2-1300	Prepaid Expense		2,910.63	
1-1300	Prepaid Expense			2,386.13
1-6327	Insurance - RV			114.25
1-6626	Insurance			79.23
1-6723	Insurance			69.30
2-1003	LGIP Investment A/C			2,648.90
2-8429	Building Insurance			261.72
Total			<u>5,559.53</u>	<u>5,559.53</u>
Adjusting Journal Entry JE # 10				
		9605b		
To reclass wages out of materials and services				
1-6010	Executive Secretary		1,150.00	
1-6119	Commissioner Fees/Expenses			1,150.00
Total			<u>1,150.00</u>	<u>1,150.00</u>

Client: **Port of Arlington**
 Engagement: **2020 Port of Arlington**
 Period Ending: **6/30/2020**
 Trial Balance: **4005 - Trial Balance**
 Workpaper: **4010 - Adjusting Journal Entry Report**

9/29/2020
 1:42 PM

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 11		9705		
To adjust payroll liabilities to balance at year end				
1-2100	Payroll Liabilities		2,275.14	
2-1003	LGIP Investment A/C		1,269.14	
1-1003	LGIP Investment A/C			1,269.14
1-6011	Payroll Taxes - Staff			841.67
1-6311	Payroll Taxes, Maintenance - RV			11.15
1-6611	Payroll Taxes			141.47
1-6711	Payroll Taxes			11.71
2-8411	Payroll Taxes			1,269.14
Total			<u>3,544.28</u>	<u>3,544.28</u>
Adjusting Journal Entry JE # 15		8105h		
To record 60-day Property Tax turnover				
1-2110	Deferred Rev. - Property Taxes		453.75	
1-4010	Taxes-Current			453.75
Total			<u>453.75</u>	<u>453.75</u>
Adjusting Journal Entry JE # 16		8105		
To reverse PY accrued Property Taxes				
1-4010	Taxes-Current		327.25	
1-4011	Taxes-Prior		203.86	
1-1210	Property Tax Receivable			531.11
Total			<u>531.11</u>	<u>531.11</u>
Adjusting Journal Entry JE # 17		8105		
to adjust Cash with County Treasurer				
1-1006	Cash With County		200.29	
1-4010	Taxes-Current			200.29
Total			<u>200.29</u>	<u>200.29</u>
Adjusting Journal Entry JE # 18		8105		
To adjust Prop Tax receivable to actual				
1-1210	Property Tax Receivable		269.19	
1-2110	Deferred Rev. - Property Taxes			269.19
Total			<u>269.19</u>	<u>269.19</u>
Adjusting Journal Entry JE # 19		8105		
To adjust Deferred Rev to actual				
1-2110	Deferred Rev. - Property Taxes		531.11	
1-4010	Taxes-Current			531.11
Total			<u>531.11</u>	<u>531.11</u>

Client: **Port of Arlington**
 Engagement: **2020 Port of Arlington**
 Period Ending: **6/30/2020**
 Trial Balance: **4005 - Trial Balance**
 Workpaper: **4010 - Adjusting Journal Entry Report**

9/29/2020
 1:42 PM

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 21		9205		
To record July Checks with a June date as Accounts Payable for FS presentation. Client does not record.				
1-6100	Materials and Services - AD - Other		57.81	
1-6111	Utilities		44.00	
1-6112	Office Supplies and Equipment		205.30	
1-6113	Legal Fees		285.00	
1-6115	Dues, Subscriptions, Fees - Other		47.90	
1-6117	Telephone and Internet Srv.		40.00	
1-6123	Miscellaneous - AD		309.84	
1-6127	Commissioner Conference & Trave		17.00	
1-6129	Postage		6.60	
1-6321	Water Fees - RV		237.00	
1-6322	Sanitation - RV		53.00	
1-6323	Electricity - RV Park		206.41	
1-6324	WIFI - RV		40.00	
1-6326	Maintenance & Supplies - RV		238.28	
1-6329	Sewer		292.80	
1-6523	Miscellaneous - WQ		2,063.00	
1-6622	Sanitation		30.00	
1-6623	Comfort Station Supplies		665.23	
1-6624	Park Electricity		144.39	
1-6628	Miscellaneous		65.00	
1-6721	Marina Electricity		271.15	
1-6724	Marina Maint. & Supplies		41.86	
1-6727-1	Marina Gas		1,858.79	
2-8423	Legal Fees		332.50	
2-8425	Utilities		149.50	
2-8426	Advertising & Marketing		1,443.00	
2-8427	Telephone & Internet Service		40.00	
2-8435	Building Construction		11.98	
2-8441	Loan - Principal		797.93	
1-2002	AP Audit			7,220.36
2-2000	Accounts Payable			2,774.91
Total			9,995.27	9,995.27

Adjusting Journal Entry JE # 22

9205

To reverse last year AP

1-2000	Accounts Payable		2,724.48	
1-2002	AP Audit		6,494.18	
2-1003	LGIP Investment A/C		2,724.47	
1-1003	LGIP Investment A/C			2,724.47
1-6112	Office Supplies and Equipment			429.98
1-6113	Legal Fees			565.00
1-6115	Dues, Subscriptions, Fees - Other			59.88
1-6128	Staff Travel/Food/Lodging			188.51
1-6129	Postage			27.25
1-6623	Comfort Station Supplies			132.97
1-6627	Park Maintenance & Supplies			76.43
1-6631	Park Improvements			5,000.00
1-6724	Marina Maint. & Supplies			14.16

Client: **Port of Arlington**
 Engagement: **2020 Port of Arlington**
 Period Ending: **6/30/2020**
 Trial Balance: **4005 - Trial Balance**
 Workpaper: **4010 - Adjusting Journal Entry Report**

9/29/2020
 1:42 PM

Account	Description	W/P Ref	Debit	Credit
2-8423	Legal Fees			892.50
2-8424	Office Supplies & Equipment			69.99
2-8426	Advertising & Marketing			1,750.00
2-8427	Telephone & Internet Service			11.99
Total			<u>11,943.13</u>	<u>11,943.13</u>
Adjusting Journal Entry JE # 23		8305		
To reverse PY Accts Receivable				
1-4340	Willow Creek Rock Sales		99,826.53	
1-1201	AR Audit			99,826.53
Total			<u>99,826.53</u>	<u>99,826.53</u>
Adjusting Journal Entry JE # 24		8305		
To accrue Rock Crusher income				
REVERSE IN 20-20				
1-1201	AR Audit		16,474.51	
1-4340	Willow Creek Rock Sales			16,474.51
Total			<u>16,474.51</u>	<u>16,474.51</u>

I have reviewed the above entries and approve the posting of them to the Port of Arlington's June 30, 2020 trial balance.

 Kelly Margheim, Administrative Assistant

 Date

Client: **Port of Arlington**
Engagement: **2020 Port of Arlington**
Period Ending: **6/30/2020**
Trial Balance: **4005 - Trial Balance**
Workpaper: **4015 - Accrual Journal Entry Report**

9/29/2020
1:44 PM

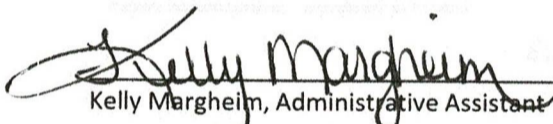
Account	Description	W/P Ref	Debit	Credit
Accrual AJE JE # 1		6105		
To record beginning balances of capital assets				
1-1250	Land		160,166.00	
1-1260	Buildings and Improvements		3,951,812.56	
1-1270	Equipment		41,407.39	
1-1290	Construction in Progress		2,252.50	
1-1295	Impaired Assets - Grain Lab		31,375.00	
1-1265	Accumulated Depreciation - Buildings &			1,531,396.28
1-1280	Accumulated Depreciation- Equipment			38,644.45
1-4000	Carryover Balance			2,616,972.72
Total			<u>4,187,013.45</u>	<u>4,187,013.45</u>
Accrual AJE JE # 2		7105		
To record beginning balanes of debt				
2-5005	Carryover (cash basis)		139,432.87	
2-2442	Loan Payable - Gilliam County			139,432.87
Total			<u>139,432.87</u>	<u>139,432.87</u>
Accrual AJE JE # 5		9605		
To record beginning Compensated Absences Balances				
1-4000	Carryover Balance		558.14	
2-5005	Carryover (cash basis)		3,434.26	
1-2105	Accrued Compensated Absences			558.14
2-2105	Accrued Compensated Absences			3,434.26
Total			<u>3,992.40</u>	<u>3,992.40</u>
Accrual AJE JE # 9		9605		
To adjust accrued compensated absences to actual at year end				
1-6009	Administrative Assistant		202.78	
2-8410	Officer		654.14	
1-2105	Accrued Compensated Absences			202.78
2-2105	Accrued Compensated Absences			654.14
Total			<u>856.92</u>	<u>856.92</u>
Accrual AJE JE # 12		6105		
Record Capital Asset Additions				
1-1260	Buildings and Improvements		7,683.00	
1-1260	Buildings and Improvements		30,945.00	
1-1290	Construction in Progress		6,500.00	
1-6632	Engineering & Surveying			6,500.00
2-8432	Engineering & Surveying			7,683.00
2-8435	Building Construction			30,945.00
Total			<u>45,128.00</u>	<u>45,128.00</u>

Client: **Port of Arlington**
 Engagement: **2020 Port of Arlington**
 Period Ending: **6/30/2020**
 Trial Balance: **4005 - Trial Balance**
 Workpaper: **4015 - Accrual Journal Entry Report**

9/29/2020
 1:44 PM

Account	Description	W/P Ref	Debit	Credit
Accrual AJE JE # 13		6105		
	Record Depreciation Expense			
1-7000	Depreciation Expense		139,106.70	
1-1265	Accumulated Depreciation - Buildings &			135,706.26
1-1280	Accumulated Depreciation- Equipment			3,400.44
Total			<u>139,106.70</u>	<u>139,106.70</u>
Accrual AJE JE # 14		7105		
	To reclass payments to Gilliam County loan			
2-2442	Loan Payable - Gilliam County		9,437.35	
2-8441	Loan - Principal			9,437.35
Total			<u>9,437.35</u>	<u>9,437.35</u>
Accrual AJE JE # 20		8105		
	To clear Deferred Revenue for Govt Wide FS			
1-2110	Deferred Rev. - Property Taxes		3,642.20	
1-4010	Taxes-Current		715.67	
1-3110	Retained Earnings			4,357.87
Total			<u>4,357.87</u>	<u>4,357.87</u>

I have reviewed the above entries and approve the posting of them to the Port of Arlington's June 30, 2020 trial balance.


 Kelly Margheim, Administrative Assistant

10/12/2020
 Date